

Gafisa S.A.  
Form 6-K  
June 24, 2013

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**FORM 6-K**

**REPORT OF FOREIGN ISSUER**  
**PURSUANT TO RULE 13a-16 OR 15d-16 OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**For the month of June, 2013**

**(Commission File No. 001-33356),**

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**Gafisa S.A.**

*(Translation of Registrant's name into English)*

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**Av. Nações Unidas No. 8501, 19th floor**  
**São Paulo, SP, 05425-070**  
**Federative Republic of Brazil**  
*(Address of principal executive office)*

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Indicate by check mark whether the registrant files or will file  
annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting  
the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1)

Yes  No

Indicate by check mark if the registrant is submitting  
the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes  No

Indicate by check mark whether by furnishing the information contained in this Form,  
the Registrant is also thereby furnishing the information to the Commission pursuant

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to Rule 12g3-2(b) under the Securities Exchange Act of 1934:

Yes \_\_\_\_\_ No \_\_\_X\_\_\_

If "Yes" is marked, indicate below the file number assigned  
to the registrant in connection with Rule 12g3-2(b): N/A

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**GAFISA S.A.**

CNPJ/MF No. 01.545.826/0001-07

NIRE 35.300.147.952

Publicly-Held Company

**CONSTRUTORA TENDA S.A.**

**CNPJ/MF No. 71.476.527/0001-35**

**NIRE 35300348206**

Publicly-Held Company

**NOTICE TO MARKET**

São Paulo, SP, Brazil, June 21, 2013 – GAFISA S.A. (BOVESPA: GFSA3) (“Gafisa”) and Construtora Tenda S.A. (“Tenda” and, jointly, “Companies”), in compliance with CVM Instruction No. 308/99, hereby disclose to this Institution and that KPMG Auditores Independentes S/S (CVM Code No. 4189) have been contracted as the independent auditors, replacing Ernst & Young Auditores Independentes S/S (“EYT”) and Directa Auditores Independentes S/S (“Directa”), independent auditors of Gafisa and Tenda respectively, as the independent auditors that will conduct the review the financial statements of both Companies for the fiscal year to be ended on December 31, 2013, starting its activities on the second quarter of 2013.

The change of independent auditors, proposed by the Audit Committee, was for reasons of commercial circumstances and in order to anticipate the substitution, which determines the mandatory auditor firm rotation set forth in Article 31 of CVM Instruction No. 308/99.

Also, as required by the abovementioned Instruction, we note that we have obtained the proper consent from the former independent auditors, YET and Directa, for the above mentioned change.

São Paulo, June 21, 2013.

André Bergstein

Rodrigo Osmo

Investor Relations Officer

Investor Relations Officer

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: June 21, 2013

**Gafisa S.A.**

By:

/s/ Alceu Duílio Calciolari

Name: Alceu Duílio Calciolari  
Title: Chief Executive Officer

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