

Gafisa S.A.  
Form 6-K  
August 19, 2009

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FORM 6-K

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Report of Foreign Issuer

Pursuant to Rule 13a-16 or 15d-16 of  
the Securities Exchange Act of 1934

For the month of August, 2009

Commission File Number: 001-33356

Gafisa S.A.  
(Translation of registrant's name into English)

Av. Nações Unidas No. 4777, 9th floor  
São Paulo, SP, 05477-000  
Federative Republic of Brazil  
(Address of principal executive office)

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

|        |      |
|--------|------|
| Form X | Form |
| 20-F   | 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 | X |
|-----|----|---|

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 | X |
|-----|----|---|

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

|     |    |   |
|-----|----|---|
| Yes | No | X |
|-----|----|---|

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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 nº 35.300.147.952

Publicly Held Company

In compliance with Article 6.13 of Circular/CVM/SEP/ No. 002/2009, we hereby notify that we have hired the independent auditing firm of Terco Grant Thornton Independent Auditors to replace our previous external independent auditors, PricewaterhouseCoopers Auditores Independentes ("PricewaterhouseCoopers"), to audit our financial statements as of and for the years ended December 31, 2009 and December 31, 2010, including the revision of the quarterly information as of and for the period ended September 30, 2009.

The change of independent auditors occurred strictly because of commercial circumstances.

Still, in compliance with the referenced Instruction, we notify you that we obtained the consent of our previous independent auditors, PricewaterhouseCoopers, with regard to the referenced change.

São Paulo, August 18, 2009

Gafisa S.A.  
Alceu Duilio Calciolari  
Investment Relations Director

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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.

Gafisa S.A.

Date: August 19, 2009

By: /s/ Alceu Duílio Calciolari  
Name: Alceu Duílio Calciolari  
Title: Chief Financial Officer

FORWARD-LOOKING STATEMENTS

This press release may contain forward-looking statements. These statements are statements that are not historical facts, and are based on management's current view and estimates of future economic circumstances, industry conditions, company performance and financial results. The words "anticipates", "believes", "estimates", "expects", "plans" and similar expressions, as they relate to the company, are intended to identify forward-looking statements. Statements regarding the declaration or payment of dividends, the implementation of principal operating and financing strategies and capital expenditure plans, the direction of future operations and the factors or trends affecting financial condition, liquidity or results of operations are examples of forward-looking statements. Such statements reflect the current views of management and are subject to a number of risks and uncertainties. There is no guarantee that the expected events, trends or results will actually occur. The statements are based on many assumptions and factors, including general economic and market conditions, industry conditions, and operating factors. Any changes in such assumptions or factors could cause actual results to differ materially from current expectations.

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