

Gafisa S.A.
Form 6-K
September 25, 2009

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

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 September, 2009

(Commission File No. 001-33356),

Gafisa S.A.

(Translation of Registrant's name into English)

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

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

Yes No

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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

GAFISA S.A.

CNPJ/MF nº 01.545.826/0001-07

NIRE nº 35.300.147.952

Publicly-held Company

Notice to the Market

Gafisa S.A. (Company) informs its shareholders and the market that the Board of Directors of the Company held a meeting on September 24, 2009, in which they approved, by unanimous vote, the sale, in the Stock Exchange, of up to 2,825,229 Company s shares held in treasury, since the circumstances that resulted in maintaining such shares in treasury no longer exist.

The sale hereby approved will be carried through the following financial institution: Santander S.A. Corretora de Câmbio e Títulos.

The minutes of the Meeting are available in the IPE system of Brazilian Securities Exchange Commission (*Comissão de Valores Mobiliários*) and Brazilian Securities Stock Exchange (*BM&FBovespa S.A. - Bolsa de Valores, Mercadorias e Futuros*), SEC and the company site.

São Paulo, September 25, 2009

Gafisa S.A.

Alceu Duilio Calciolari

Chief Financial Officer and Investors Relation Officer

