

Gafisa S.A.  
Form 6-K  
July 08, 2011

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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 July, 2011

Commission File Number: 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 of Form 20-F or Form 40-F:

|      |                                     |      |
|------|-------------------------------------|------|
| Form | <input checked="" type="checkbox"/> | 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 | <input checked="" type="checkbox"/> |
|-----|----|-------------------------------------|

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 | <input checked="" type="checkbox"/> |
|-----|----|-------------------------------------|

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 | <input checked="" type="checkbox"/> |
|-----|----|-------------------------------------|

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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Current Report – Gafisa S.A.  
July 7, 2011

As stated in the Company's Current Report on Form 6-K furnished June 27, 2011, Ernst & Young Terco Auditores Independientes S.S. resigned as the Company's independent registered accounting firm with respect to 2009 for purposes of its filings with the U.S. Securities and Exchange Commission (the "SEC"). The Company has engaged PricewaterhouseCoopers Auditores Independientes as its independent registered accounting firm with respect to 2009 for purposes of its filings with the SEC. Ernst & Young Terco Auditores Independientes S.S. will continue as the Company's independent registered accounting firm for the audit of its 2010 consolidated financial statements.

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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: July 7, 2011

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

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