

Gafisa S.A.
Form 6-K
June 03, 2011

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 June, 2011

(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

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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

GAFISA S.A.

Corporate Taxpayer's ID (CNPJ/MF) No. 01.545.826/0001-07

Corporate Registry (NIRE) 35.300.147.952

Publicly-Held Company

NOTICE TO MARKET

Annual General Shareholders' Meeting held on 04.29.11 – Dividends

Gafisa S.A. ("Company"), regarding the distribution of dividends approved in the Annual General Shareholders' Meeting held on April 29, 2011, in the total amount of R\$98,811,840.46, hereby discloses to its shareholders and the market the amount to be paid per share, treasury shares excluded, in a bigger number of decimals, in order to reduce any distortions due to the rounding of the value. In ten decimals, the value per share to be credited in favor of the shareholders shall be of R\$0.2290576089.

We herein emphasize that, in accordance to the Annual General Shareholders' Meeting held on April 29, 2011, the payment of the dividend herein declared, with no monetary adjustments, will be on a date to be established by the Company's Board of Directors, within the fiscal year of 2011.

São Paulo, June 2nd, 2011

GAFISA S.A.

Alceu Duilio Calciolari

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 02, 2011

Gafisa S.A.

By:

/s/ Alceu Duílio Calciolari

Name: Alceu Duílio Calciolari

Title: Chief Financial Officer and Investor Relations Officer
