

Gafisa S.A.  
Form 6-K  
October 22, 2008

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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 October, 2008**

**(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  
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

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**GAFISA S.A.**

Corporate Taxpayer's ID (CNPJ/MF) 01.545.826/0001 -07

Corporate Registry (NIRE) 35.300.147.952

Publicly-held Company 01610-1

**NOTICE TO THE MARKET**

**Tenda Shareholders Approve Incorporation of Fit into Tenda**

São Paulo, SP, Brazil, October 21, 2008 Gafisa S.A. (NYSE: GFA; BOVESPA: GFSA3) hereby discloses to the market that the shareholders of Construtora Tenda S.A ( Tenda ), during an Extraordinary General Meeting which took place today, among other decisions, approved the merger of Fit Residencial Empreendimentos Imobiliários Ltda. ( Fit ) into Tenda, pursuant to the terms of the Protocol and Justification of Merger ( Protocol ) and the first amendment to the Protocol. As a result of the Extraordinary General Meeting, the merged company Fit was extinguished and Gafisa S.A. became the holder of 60% of the total and voting capital of Tenda.

São Paulo, October 21, 2008.

Gafisa S.A.

