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 February, 2015 (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

 $(Address\ of\ principal\ executive\ of fice)$

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 ___X__ 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 ___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

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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

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GAFISA S.A.

CNPJ/MF n° 01.545.826/0001-07

NIRE 35.300.147.952

Minutes of the Meeting of the Audit Committee

held on February 27, 2015

- **1. DATE, TIME AND PLACE**: On February 27, 2015, at 9 a.m., in the city of São Paulo, State of São Paulo, at Avenida das Nações Unidas 8,501, 19th floor.
- **2. CALL NOTICE AND ATTENDANCE**: As all members of this Audit Committee attended the meeting, the instatement and approval quorum were verified, exempting, therefore, its summoning.
- **3. RESOLUTIONS:** It was resolved, unanimously, by the present members and without any restrictions:
- **3.1.** The opinion of the Audit Committee members was to recommend for the Board of Directors the approval of the Board of Directors of the final version of the documents related to the fiscal year ended on 12.31.2014, as follows: administration report, Company's Financial Statements, along with the Explanatory Notes and the Accounting Firm Report, which issued an opinion with no reservations, dated as of February 27, 2015.
- **3.2.** After analysis presented on the perspective of performing the Deferred Income tax calculated in accordance to the Business Plan for the years of 2015 and following, recommend to the Board of Directors its final approval, as set forth in CVM's Regulation No. 371/02.
- **4. CLOSING**: As there were no further issues to be addressed, the present Minutes were drawn up, approved and signed by all Committee Members. **Signatures:** Renata de Carvalho Fidale, Secretary. José Écio Pereira da Costa Júnior, Maurício Marcellini Pereira and Francisco Vidal Luna.

I certify that this is a true copy of the minutes drawn up in the appropriate book.

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Renata de Carvalho Fidale

Secretary

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: February 27, 2015

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Ву:	/s/ Sandro Gamba		
	Name: Sandro Gamba Fitle: Chief Executive Officer		