

BRASKEM SA
Form 6-K
March 27, 2012

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13A-16
OR 15D-16 OF THE SECURITIES EXCHANGE ACT OF 1934**

For the month of March, 2012
(Commission File No. 1-14862)

BRASKEM S.A.
(Exact Name as Specified in its Charter)

N/A
(Translation of registrant's name into English)

Rua Eteno, 1561, Polo Petroquimico de Camacari
Camacari, Bahia - CEP 42810-000 Brazil
(Address of principal executive offices)

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).

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).

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to
the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- _____.

NOTICE TO THE MARKET

São Paulo, March 26 2012 --- Braskem S.A. ("Braskem") hereby informs that, in response to Official Letter CVM/SEP/GEA-1/No 213/2012, and in accordance with the provisions of CVM Instruction 381/03, the value of the services rendered by the audit firm PricewaterhouseCoopers Auditores Independente related to the tax review services that were unrelated to the external audit did not exceed 5% of the total value of the fees it received. These services consisted of: (1) the services contracted on April 27, 2011, for a period of 4 months; and (2) the services contracted on November 8, 2011, for a period of 2 months.

The Company's policy for hiring independent auditors to perform services unrelated to the external audit is based on principles that preserve the independence of audit professionals. In accordance with internationally accepted standards, these principles are: (a) auditors may not audit their own work; (b) auditors may not exercise managerial functions at their clients; and (c) auditors may not promote the interests of their clients.

Based on these principles, PricewaterhouseCoopers Auditores Independentes declared that the provision of such services, as described in items (1) and (2) above, does not affect the independence and objectivity required to perform the services rendered to Braskem.

Further information can be obtained from Braskem's Investor Relations Department by telephone +55 11 3576-9531 or by e-mail braskem-ri@braskem.com.br.

Marcela Aparecida Drehmer Andrade

Investor Relations Officer

Braskem S.A.

Braskem is the largest producer of thermoplastic resins in the Americas. With 35 industrial plants in Brazil, the United States and Germany, Braskem has annual production capacity of over 16 million tons of thermoplastic resins and other petrochemical products.

