

BRASKEM SA
Form 6-K
May 13, 2011

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 May, 2011
(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, Brazil, May 13, 2011 - Braskem is re-submitting today, according to the International Financial Reporting Standards (IFRS), its Interim Financial Reports (ITR) for the year 2010 - first quarter (1Q10), second quarter (2Q10) and third quarter (3Q10), following the Brazilian Securities and Exchange Commission (CVM) ruling. Due to adjustments made for these quarters, 3Q10 and 4Q10 Net Revenue and Cost of Goods Sold (COGS) figures were changed, mostly related to freights reallocation, previously considered as a reducer of net revenue and now considered as COGS. In order to reflect such changes, we are re-submitting our 4Q10 earnings release (with no change to annual figures) and, also, our 1Q11 earnings release, as comparison in this report are made against the 4Q10.

We apologize for any inconvenience this event may cause.

For additional information, please contact Braskem's Investor Relations Area:

Luciana Paulo Ferreira, (+55 11) 3576-9178, luciana.ferreira@braskem.com.br

Roberta Pimphari Varella, (+55 11) 3576-9266, roberta.varella@braskem.com.br

Daniela Balle de Castro, (+ 55 11) 3576-9615, daniela.castro@braskem.com.br

Marina Dalben, (+55 11) 3576-9716, marina.dalben@braskem.com.br

