

TELEFONICA BRASIL S.A.
Form 6-K
December 09, 2016

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE
SECURITIES EXCHANGE ACT OF 1934**

For the month of December, 2016

Commission File Number: 001-14475

TELEFÔNICA BRASIL S.A.
(Exact name of registrant as specified in its charter)

TELEFONICA BRAZIL S.A.
(Translation of registrant's name into English)

Av. Eng° Luís Carlos Berrini, 1376 - 28° andar
São Paulo, S.P.
Federative Republic of Brazil
(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of 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

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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

TELEFÔNICA BRASIL S.A.

Publicly-Held Company

CNPJ MF 02.558.157/0001-62 - NIRE 35.3.001.5881-4

NOTICE TO THE MARKET

Telefónica Brasil S.A. ("Company") in attendance with article 28 of CVM Instruction 308/1999, as amended, hereby informs the market that its Board of Directors, at a Meeting held on December 9, 2016, approved the hiring of PricewaterhouseCoopers Independent Auditors ("PWC") to provide independent auditing services in the fiscal years 2017 to 2019, replacing Ernst & Young Auditores Independentes S.S. It is noted that the audit work carried out by PWC will only begin on January 1, 2017.

The independent auditor replacement will be done strictly because of a strategic decision of the Company and due to commercial circumstances.

The Company also informs that it has obtained due consent from Ernst & Young Auditores Independentes S.S. regarding the aforementioned replacement.

São Paulo, December 9, 2016.

David Melcon Sanchez-Friera

Investor Relations Officer

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Telefônica Brasil S.A. – Investor Relations

Tel: +55 11 3430-3687

Email: ir.br@telefonica.com

www.telefonica.com.br/ir

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.

		TELEFÔNICA BRASIL S.A.
Date:	December 9, 2016	By: /s/ Luis Carlos da Costa Plaster
		Name: Luis Carlos da Costa Plaster
		Title: Investor Relations Director
