

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP  
Form 424B3  
April 20, 2007

The Bank of New York  
101 Barclay Street, 22W  
New York, NY 10286  
USA

April 3, 2007

U.S. Securities & Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn.: Document Control

Re: American Depositary Shares evidenced by  
American Depositary Receipts representing  
common shares without par value of  
Companhia de Saneamento Basico do Estado de  
Sao Paulo (Form F-6, Registration No. 333-  
86118)

Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the Securities  
Act of 1933, as amended, on behalf of The Bank  
of New York, as Depositary for securities  
against which American Depositary Receipts are  
to be issued, we attach a copy of the new  
prospectus (Prospectus) reflecting the new name  
of the Company.

As required by Rule 424(e), the upper right hand  
corner of the cover page has a reference to Rule  
424(b)(3) and to the file number of the  
registration statement to which the Prospectus  
relates.

Pursuant to Section III B of the General  
Instructions to the Form F-6 Registration  
Statement, the Prospectus consists of the revised  
form of ADR certificate.

Please contact me with any questions or  
comments on 212 815-4831.

Very truly yours,

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Encl.

cc: Paul Dudek, Esq.