

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP

Form 6-K

March 28, 2013

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, DC 20549**

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**FORM 6-K**

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

**For March 28, 2013**  
**(Commission File No. 1-31317)**

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**Companhia de Saneamento Básico do Estado de São Paulo - SABESP**  
*(Exact name of registrant as specified in its charter)*

**Basic Sanitation Company of the State of Sao Paulo - SABESP**  
*(Translation of Registrant's name into English)*

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**Rua Costa Carvalho, 300**  
**São Paulo, S.P., 05429-900**  
**Federative Republic of Brazil**  
*(Address of Registrant's principal executive offices)*

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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, indicated below the file number assigned to the  
registrant in connection with Rule 12g3-2(b):

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**COMPANHIA DE SANEAMENTO BÁSICO DO ESTADO DE SÃO PAULO – SABESP**

**PUBLICLY HELD COMPANY**

**Corporate Taxpayer's ID (CNPJ): 43.776.517/0001-80**

**MATERIAL FACT**

Companhia de Saneamento Básico do Estado de São Paulo – Sabesp, pursuant to CVM Instruction 358, of January 3, 2002, as amended, hereby informs its shareholders and the market in general that, on March 22, 2012, the São Paulo State Sanitation and Energy Regulatory Agency (ARSESP) published Resolution 406 which provides for the Tariff Revision, establishes the Initial Maximum Average Tariff (P0) for the 2<sup>nd</sup> Tariff Cycle, and approves the new formula for the annual tariff adjustment to be applied in said 2<sup>nd</sup> Tariff Cycle.

On the same date, ARSESP published Resolution 407, which authorizes Sabesp to pass through to the service bill legally established amounts related to municipal charges, which, under the Program Contracts and the Sewage and Water Supply Service Contracts, must be considered in the Tariff Revision.

Sabesp is analyzing said resolutions and will keep the market informed.

Resolutions 406 and 407 are available in full on Sabesp's website, in the Investor Relations section, and on ARSESP's website (Portuguese version).

São Paulo, March 26, 2013

