

Mail Stop 3561

December 21, 2005

Rui de Britto Alvares Affonso
Economic and Financial Officer
Companhia de Saneamento Basico do
Estado de Sao Paulo – SABESP
Rua Costa Carvalho, 300
05429-900 Sao Paulo, SP, Brazil

**Re: Companhia de Saneamento Basico do Estado de Sao Paulo - SABESP
Form 20-F for the fiscal year ended December 31, 2004
File No. 1-31317**

Dear Sir or Madam:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief