



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 14, 2011

Rui de Britto Alvares Affonso  
Companhia de Saneamento Básico do Estado de São Paulo  
Rua Costa Carvalho, 300  
05429-900 São Paulo, São Paulo, Brazil

**Re: Companhia de Saneamento Básico do Estado de São Paulo - SABESP**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed July 15, 2010**  
**File No. 001-31317**

Dear Mr. Affonso:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief