

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP  
Form NT 20-F  
April 29, 2013

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number 001-31317

CUSIP Number 20441A102

(Check One):

Form 10-K  Form 20-F  Form 11-K  Form 10-Q  Form 10-D  Form N-SAR  Form N-CSR

For Period December 31, 2012  
Ended:

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition  
Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

N/A.

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PART I

REGISTRANT INFORMATION

Companhia de Saneamento Básico do Estado de São Paulo - SABESP  
Full Name of Registrant:

N/A  
Former Name if Applicable:

Rua Costa Carvalho, 300  
Address of Principal Executive Office (Street and Number):

São Paulo, SP, Brazil, 05429-900  
City, State and Zip Code:

PART II

RULE 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III

NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant respectfully notifies the Securities and Exchange Commission that it was unable to complete its Annual Report on Form 20-F for the fiscal year ended December 31, 2012 (the “2012 Annual Report”) within the prescribed time period. In March and April of 2013, the São Paulo State Sanitation and Energy Regulatory Agency (ARSESP) issued resolutions that impact key aspects of the Registrant’s business. In response, the Registrant allocated significant administrative and other resources to assess the potential impact of these resolutions on its business, to prepare public disclosure accurately reflecting this potential impact, and to communicate directly with investors, all of which occurred in late April 2013. Given this allocation of resources and the fact that the aforementioned events overlapped significantly with preparation of the 2012 Annual Report, the Registrant will be unable to file the 2012 Annual Report within the prescribed time period without unreasonable effort and expense.

PART IV

OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Rui de Britto Álvares Affonso (Name)	+55 (Area Code)	11 3388 8247 (Telephone Number)
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- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed ? If the answer is no, identify report(s).

Yes  No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof ?

Yes  No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Companhia de Saneamento Básico do Estado de São Paulo – SABESP

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(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: April 29, 2013

By: /s/ Rui de Britto Álvares Affonso

Name: Rui de Britto Álvares Affonso  
Title: Chief Financial Officer and  
Investor  
Relations Officer