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COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP Form NT 20-F May 03, 2016

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number <u>001</u> 31317

CUSIP Number <u>20441A102</u>

(Check One):				
o Form 10-K x Form 20-F o Form 1	-K o Form 10-Q	o Form 10-D	o Form N-SAR	o Form N-CSR
For Period Ended:De	cember 31, 2015			
o Transition Report on Form 10-K				
a Transition Report on Form 20 F				
o Transition Report on Form 20-F				
o Transition Report on Form 11-K				
o Transition Report on Form 10-Q				
o 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.

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If the notification relates to a port	tion of the filing checked above, ide	entify the Item(s) to which the notification relate	es:
N/A.			
1			

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):		
<u>São Paulo, SP, Brazil, 05429-900</u>		
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
- **b** 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.

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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, 2015 (the "2015 Annual Report") within the prescribed time period. The Registrant is currently allocating resources to finalizing management's review of internal controls over financial reporting with its independent auditor, but will be unable to file the 2015 Annual Report within the prescribed time period without unreasonable effort and expense.

3

PART IV	
OTHER INFO	RMATION

(1)	Name and telephone number of person to contact in regard to this notification						
Rui de	Britto Álvares Affonso	+55	11 3388 8247				
	(Name)	(Area Code)	(Telephone Number)				
(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).							
þ Yes	o No						
p res	0110						
(3) fiscal y		-	its of operations from the corresponding period for the last e included in the subject report or portion thereof?				
o Yes	þ 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							
(Name of Registrant as Specified in Charter)							
has cau	used this notification to be signed	on its behalf by th	e undersigned thereunto duly authorized.				
Date:	May 3, 2016	By: <u>/s/1</u>	Rui de Britto Álvares Affonso				
Dute.	1,14y 5, 2010	<i>D</i> _j . <u>757</u>	tur de Birito i il vales i il rollo				
Name:	Rui de Britto Álvares Affonso						
Title:	Chief Financial Officer and Inve	stor					
Relatio	ons Officer						

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