

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP

Form 6-K

September 17, 2012

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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 September 10, 2012**  
**(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**

LISTED COMPANY

CNPJ 43.776.517/0001-80

NIRE 35300016831

**MARKET ANNOUNCEMENT**

**CHANGE OF EXTERNAL AUDITORS**

**Sabesp** (Companhia de Saneamento Básico do Estado de São Paulo), a listed company with securities traded on the stock exchanges of São Paulo and New York, hereby informs its stockholders, the market and the public – in accordance with CVM Instruction 308/99, as amended – as follows:

**Sabesp** has contracted **Deloitte Touche Tohmatsu Auditores Independentes** (“**Deloitte**”) for the external auditing of Sabesp and its investees, replacing PricewaterhouseCoopers Auditores Independentes (“**PWC**”).

Deloitte’s activity will begin with the review of the Quarterly Information (“ITRs”) reporting for the **third quarter of 2012**.

The appointment occurred due to the expiration of the contract with PWC, the term of which was limited to 60 months, in compliance with legislation applicable to Sabesp (clause 57 of Law 8666/93).

Sabesp has obtained the consent of PWC in relation to the justification for the change.

São Paulo, September 10, 2012.

Rui de Britto Álvares Affonso

Chief Financial Officer and Investor Relations Officer

