

TELESP PARTICIPACOES SA

Form 424B3

June 28, 2005

THE BANK OF  
NEW YORK  
NEW YORKS FIRST BANK - FOUNDED 1784 BY  
ALEXANDER HAMILTON  
101 BARCLAY STREET, NEW YORK, N.Y.  
10286  
AMERICAN DEPOSITARY RECEIPTS

June 27, 2005

U.S. Securities & Exchange  
Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn.: Document Control

Re: American Depositary  
Shares evidenced by American  
Depositary Receipts  
representing non-voting  
preferred shares of  
Telecomunicacoes de Sao  
Paulo S.A. - Telesp (Form F-6,  
Registration No. 333-9474).

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Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the  
Securities Act of 1933, as amended, on  
behalf of The Bank of New York, as  
Depositary for securities against which  
American Depositary Receipts are to be  
issued, we attach a copy of the new  
prospectus (Prospectus) reflecting a  
change in the number of shares  
represented by each American  
Depositary Share.

As required by Rule 424(e), the upper  
right hand corner of the cover page has a  
reference to Rule 424(b)(3) and to the  
file number of the registration statement  
to which the Prospectus relates.

Pursuant to Section III B of the General  
Instructions to the Form F-6  
Registration Statement, the Prospectus  
consists of the revised form of ADR  
certificate.

Please contact me with any questions or  
comments on 212 815-4831.

Very truly yours,

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Monica Vieira  
Assistant Treasurer  
Tel (212) 815-4831  
Fax (212) 571-3050  
E-mail: mvieira@BankofNY.com

Encl.

cc: Paul Dudek, Esq.