

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP

Form 6-K

April 25, 2013

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 6-K

REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF THE
SECURITIES EXCHANGE ACT OF 1934

For April 25, 2013
(Commission File No. 1-31317)

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)

Rua Costa Carvalho, 300
São Paulo, S.P., 05429-900
Federative Republic of Brazil
(Address of Registrant's principal executive offices)

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):

COMPANHIA DE SANEAMENTO BÁSICO DO ESTADO DE SÃO PAULO – SABESP

PUBLICLY HELD COMPANY

CNPJ No. 43.776.517/0001-80

MATERIAL FACT

Companhia de Saneamento Básico do Estado de São Paulo – SABESP (“**SABESP**” or “**Company**”), pursuant to CVM Rule 358, as of January 3, 2002, and amendments, hereby informs its shareholders and the market in general the following:

The split of shares representing the Company’s share capital was approved by the Extraordinary and Ordinary Shareholders’ Meeting held on the date hereof, whereby each share issued by the Company will be split into three (3) shares, i.e., shareholders will be entitled to receive two (2) new shares for each share currently held. The share capital shall be divided into 683,509,869 common shares issued by the Company.

The date to be considered for purposes of identifying the shareholders entitled to receive the shares arising from the split shall be April 22, 2013. As of April 23, 2013, the shares issued by the Company shall be traded ex-split rights (ex-date).

As for the shares traded on BM&FBOVESPA, the custodian bank, Itaú Unibanco S.A. (“**Custodian**”), shall take all measures to automatically distribute the new shares to the Company’s shareholders. On April 26, 2013, the Custodian will distribute the shares arising from the split at the ratio of 2 (two) new shares for each existing one.

As for the American Depositary Receipts (“**ADRs**”) traded on the New York Stock Exchange (“**NYSE**”), the depositary institution, Bank of New York Mellon, shall issue new ADRs and distribute them to the shareholders, according to the following schedule:

- as of April 25, 2013 (record date), the holders of ADRs of SABESP at the NYSE shall be entitled to the new ADRs, at the ratio of two (2) additional ADRs to each ADR already held;
- on April 29, 2013, the two (2) additional ADRs to each existing ADR shall be distributed to the shareholders of SABESP at NYSE (payment date); and

- as of April 30, 2013, the ADRs of SABESP traded on NYSE shall be traded ex-split rights (ex-date).

The shares and ADRs arising from the split approved herein will be of the same type and shall confer their holders the same rights of previously existing shares and ADRs, including the right to receive dividends in full and/or any other shareholder payments that come to be declared by the Company from the date of the Extraordinary and Ordinary Shareholders' Meeting onwards.

São Paulo, April 22, 2013.

Rui de Britto Álvares Affonso

Chief Financial Officer and Investor Relations Officer

