

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP

Form 6-K

December 27, 2011

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 December 27, 2011
(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):

(A free translation of the original in Portuguese)

Companhia de Saneamento

Básico do Estado de São Paulo - SABESP

**Quarterly Information (ITR) at
September 30, 2011
and Report on Review of
Quarterly Information**

(A free translation of the original in Portuguese)

Report on Review of Quarterly Information

To the Board of Directors and Shareholders

Companhia de Saneamento Básico do

Estado de São Paulo – SABESP

Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Companhia de Saneamento Básico do Estado de São Paulo - SABESP, included in the Quarterly Information (ITR) Form for the quarter ended September 30, 2011, comprising the balance sheet at that date and the statements of income, comprehensive income, changes in equity and cash flows for the nine-month period then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the parent company interim accounting information in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and of the consolidated interim accounting information in accordance with accounting standard CPC 21 and International Accounting Standard (IAS) 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the parent company

interim information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the Brazilian Securities Commission (CVM).

Companhia de Saneamento Básico do

Estado de São Paulo - SABESP

Conclusion on the consolidated

interim information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the Brazilian Securities Commission (CVM).

Other matters

Interim statements

of value added

We have also reviewed the parent company and consolidated interim statements of value added (DVA) for the nine-month period ended September 30, 2011, which are required to be presented in accordance with standards issued by the Brazilian Securities Commission (CVM) applicable to the preparation of Quarterly Information (ITR) and are considered supplementary information under IFRS, which does not require the presentation of the statement of value added. These statements have been submitted to the same review procedures described above and, based on our review, nothing has come to our attention that causes us to believe that they have not been properly prepared, in all material respects, in relation to the parent company and consolidated interim accounting information taken as a whole.

São Paulo, November 10, 2011

PricewaterhouseCoopers

Auditores Independentes

CRC 2SP000160/O-5

Valdir Renato Coscodai

Contador CRC 1SP165875/O-6

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

INFORMATION OF THE COMPANY/ CAPITAL COMPOSITION

NUMBER OF SHARES	CURRENT QUARTER
(Units)	09/30/2011
Paid-up Capital	
Common	227,836,623
Preferred	0
Total	227,836,623
Treasury Shares	
Common	0
Preferred	0
Total	0

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

INFORMATION OF THE COMPANY / CASH DIVIDENDS

Event	Approval	Earnings	Beginning of Payment	Type of Share	Class of Share	Earnings per Share (Reais/Share)
Board of Directors' Meeting	12/14/2010	Other	06/27/2011	Common	-	2.00140

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Individual Financial Statements/Balance Sheet Assets**

Account code	Account Description	(In thousands of Brazilian reais - R\$)	
		Current Quarter	Previous Exercise
		09/30/2011	12/31/2010
1	Total assets	24,370,489	23,293,050
1.01	Current assets	3,613,594	3,574,874
1.01.01	Cash & Cash Equivalents	2,227,455	1,988,004
1.01.03	Receivables	1,124,075	1,108,819
1.01.03.01	Customers	950,178	971,047
1.01.03.02	Other Receivables	173,897	137,772
1.01.03.02.01	Balances with Related Parties	173,897	137,772
1.01.04	Inventories	35,791	36,090
1.01.06	Taxes Recoverable	69,935	108,675
1.01.06.01	Current Taxes Recoverable	69,935	108,675
1.01.08	Other Current Assets	156,338	333,286
1.01.08.03	Other	156,338	333,286
1.01.08.03.01	Restricted Cash	97,363	302,570
1.01.08.03.20	Other receivables	58,975	30,716
1.02	Noncurrent assets	20,756,895	19,718,176
1.02.01	Long-term assets	953,302	962,008
1.02.01.03	Receivables	355,079	352,839
1.02.01.03.01	Customers	355,079	352,839
1.02.01.06	Deferred Taxes	133,956	77,913
1.02.01.06.01	Deferred Income Tax & Social Contribution	133,956	77,913
1.02.01.08	Credit with Related Parties	164,381	231,076
1.02.01.08.03	Credit with Controlling Shareholders	164,381	231,076
1.02.01.09	Other Non-current Assets	299,886	300,180
1.02.01.09.03	Indemnifications Receivable	146,213	146,213
1.02.01.09.04	Judicial deposits	53,888	43,543
1.02.01.09.05	ANA – National Water Agency	67,368	62,540
1.02.01.09.20	Other receivables	32,417	47,884
1.02.02	Investments	17,894	8,262
1.02.02.01	Shareholdings	17,894	8,262
1.02.02.01.04	Other Equity Interests	17,894	8,262
1.02.03	Property, Plant and Equipment	186,367	206,384
1.02.04	Intangible	19,599,332	18,541,522
1.02.04.01	Intangible	19,599,332	18,541,522
1.02.04.01.01	Concession Contracts	10,482,150	10,732,557
1.02.04.01.02	Program Contracts	707,432	864,384
1.02.04.01.03	Service Contracts	7,534,753	6,096,862
1.02.04.01.04	Software License	2,615	7,937
1.02.04.01.05	New Business	17,209	11,228
1.02.04.01.06	Concession Contracts – Economic Value	518,982	517,278

Treasury Shares

1.02.04.01.07	Program Contracts - Commitments	336,191	311,276
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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Individual Financial Statements/ Balance Sheet Liabilities and Shareholders' Equity**

Account code	Account Description	(In thousands of Brazilian reais - R\$)	
		Current Quarter	Previous Exercise
		09/30/2011	12/31/2010
2	Total liabilities and shareholders' equity	24,370,489	23,293,050
2.01	Current liabilities	2,947,889	3,501,786
2.01.01	Labor and Social Security Obligations	309,443	246,325
2.01.01.01	Social Security Obligations	18,302	26,147
2.01.01.02	Labor Obligations	291,141	220,178
2.01.02	Suppliers	205,653	142,634
2.01.02.01	Domestic Suppliers	205,653	142,634
2.01.03	Tax Obligations	129,052	157,768
2.01.03.01	Federal Tax Obligations	124,057	153,233
2.01.03.01.02	COFINS and PASEP (taxes on revenue) payable	49,791	48,149
2.01.03.01.03	INSS (Social security contribution), payable	24,318	24,112
2.01.03.01.04	Installment Program Law – 10.684/03	36,378	35,364
2.01.03.01.20	Other Federal Taxes	13,570	45,608
2.01.03.03	Municipal Tax Obligations	4,995	4,535
2.01.04	Loans and financing	1,029,104	1,239,716
2.01.04.01	Loans and financing	730,707	628,207
2.01.04.01.01	In national currency	526,682	498,230
2.01.04.01.02	In foreign currency	204,025	129,977
2.01.04.02	Debentures	298,397	611,509
2.01.05	Other payables	547,696	948,740
2.01.05.01	Liabilities with related parties	9,893	11,395
2.01.05.01.03	Debts with controlling shareholders	9,893	11,395
2.01.05.02	Other	537,803	937,345
2.01.05.02.01	Dividends and Interests on Equity Payable	92	354,254
2.01.05.02.04	Accounts Payable	260,172	328,434
2.01.05.02.05	Refundable amounts	52,538	60,486
2.01.05.02.06	Program contract commitments	70,496	38,427
2.01.05.02.07	Account Payable - Private Public Partnership	20,592	30,831
2.01.05.02.08	Agreement with São Paulo City Hall	59,477	60,350
2.01.05.02.09	Indemnities	7,608	17,169
2.01.05.02.20	Other payables	66,828	47,394

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

2.01.06	Provisions	726,941	766,603
2.01.06.01	Civil, Labor and Social Security Provisions	108,131	96,231
2.01.06.01.01	Tax Provisions	5,368	3,191
2.01.06.01.02	Tax and Social Security Provisions	83,165	78,151
2.01.06.01.04	Civil Provisions	19,598	14,889
2.01.06.02	Other Provisions	618,810	670,372
2.01.06.02.03	Provision for Environmental and Deactivations Liabilities	11,597	22,802
2.01.06.02.04	Provisions for Customers	238,295	288,970
2.01.06.02.05	Provisions for Suppliers	368,918	358,600
2.02	Non-current liabilities	11,079,156	10,109,464
2.02.01	Loans and financing	7,477,404	6,969,576
2.02.01.01	Loans and financing	4,606,079	4,786,671
2.02.01.01.01	In national currency	1,847,400	2,667,720
2.02.01.01.02	In foreign currency	2,758,679	2,118,951
2.02.01.02	Debentures	2,871,325	2,182,905
2.02.02	Other payables	2,792,662	2,446,661
2.02.02.02	Other	2,792,662	2,446,661
2.02.02.02.03	Other Taxes and Contributions Payable	27,286	53,045
2.02.02.02.04	Social security charges	2,036,891	1,804,038
2.02.02.02.05	Program contract commitments	84,971	106,696
2.02.02.02.06	Account Payable - Private Public Partnership	383,454	284,728
2.02.02.02.07	Indemnities	50,045	30,847
2.02.02.02.08	TAC - Retirees	18,798	20,497
2.02.02.02.09	Deferred Cofins and Pasep	112,979	112,962
2.02.02.02.20	Other payables	78,238	33,848
2.02.04	Provisions	809,090	693,227
2.02.04.01	Civil, Labor, Tax and Social Security Provisions	293,457	267,287
2.02.04.01.01	Tax Provisions	68,131	55,467
2.02.04.01.02	Tax, Social Security and Labor Provisions	72,541	59,081
2.02.04.01.04	Civil Provisions	152,785	152,739
2.02.04.02	Other Provisions	515,633	425,940
2.02.04.02.03	Provision for Environmental and Deactivations Liabilities	91,939	42,293
2.02.04.02.04	Provisions for Customers	398,380	370,212
2.02.04.02.05	Provisions for Suppliers	25,314	13,435

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

2.03	Shareholders' equity	10,343,444	9,681,800
2.03.01	Social Capital	6,203,688	6,203,688
2.03.02	Capital reserves	124,255	124,255
2.03.02.07	Support to projects	108,475	108,475
2.03.02.08	Incentive reserve	15,780	15,780
2.03.04	Profit reserves	3,285,096	3,353,857
2.03.04.01	Legal Reserve	460,048	460,048
2.03.04.08	Additional Dividend Proposed	0	68,761
2.03.04.10	Reserve for Investments	2,825,048	2,825,048
2.03.05	Retained earnings (accumulated deficit)	730,405	0

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

Individual Financial Statements/ Statement of income

		(In thousands of Brazilian reais - R\$)			
Account code	Account Description	Current Quarter	Accumulated of Current Year	Equal quarter of Previous Exercise	Accumulated of Previous Exercise
		07/01/2011 to 09/30/2011	01/01/2011 to 09/30/2011	07/01/2010 to 09/30/2010	01/01/2010 to 09/30/2010
3.01	Gross revenue from sales and/or services	2,591,262	7,225,668	2,353,254	6,788,886
3.02	Cost of sales and/or services	-1,634,513	-4,440,004	-1,362,001	-3,818,445
3.02.01	Cost of sales and/or services	-978,484	-2,858,247	-810,402	-2,294,584
3.02.02	Construction Cost	-656,029	-1,581,757	-551,599	-1,523,861
3.03	Gross profit	956,749	2,785,664	991,253	2,970,441
3.04	Operating (expenses) income	-323,374	-1,075,481	-351,250	-1,028,200
3.04.01	Selling expenses	-116,219	-449,757	-168,196	-499,147
3.04.02	General and Administrative Expenses	-192,317	-660,018	-187,427	-536,843
3.04.04	Other operating income	-2,131	58,058	9,409	26,503
3.04.04.01	Other operating income	-2,434	63,889	11,016	30,369
3.04.04.02	COFINS and PASEP (taxes on revenue)	303	-5,831	-1,607	-3,866
3.04.05	Other operating expenses	-10,540	-19,346	-4,922	-18,375
3.04.05.01	Loss on write-off of property, plant and equipment items	-8,265	-12,644	-2,746	-14,941
3.04.05.03	Tax incentives	-1,915	-6,225	-2,339	-3,243
3.04.05.05	Other	-360	-477	163	-191
3.04.06	Equity result	-2,167	-4,418	-114	-338

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3.05	Income before taxes and profit sharing	633,375	1,710,183	640,003	1,942,241
3.06	Financial income	-510,698	-515,782	62,917	-276,475
3.06.01	Financial income	113,894	324,466	80,813	240,124
3.06.01.01	Financial income	113,508	339,030	80,788	239,970
3.06.01.02	Foreign exchange gains	386	-14,564	25	154
3.06.02	Financial expenses	-624,592	-840,248	-17,896	-516,599
3.06.02.01	Financial expenses	-158,207	-517,203	-96,522	-552,442
3.06.02.02	Foreign exchange losses	-466,385	-323,045	78,626	35,843
3.07	Income Before Taxes on profit	122,677	1,194,401	702,920	1,665,766
3.08	Income Tax and Social Contribution on Net Income	-54,713	-463,996	-265,902	-610,254
3.08.01	Current	-112,974	-519,992	-199,816	-634,842
3.08.02	Deferred	58,261	55,996	-66,086	24,588
3.09	Net Profit from Continuing Operations	67,964	730,405	437,018	1,055,512
3.11	Profit/Loss of the Period	67,964	730,405	437,018	1,055,512
3.99	Earnings per share (Reais/ Share)	-	-	-	-
3.99.01	Basic earnings per share	-	-	-	-
3.99.01.01	ON	0.29830	3.20584	1.91813	4.63277
3.99.02	Diluted Earnings per Share	-	-	-	-
3.99.02.01	ON	0.29830	3.20584	1.91813	4.63277

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Individual Financial Statements/ Statement of Cash Flows - Indirect Method****(In thousands of Brazilian reais - R\$)**

Account code	Account Description	Current Quarter	Previous Exercise
		01/01/2011 to 09/30/2011	01/01/2010 to 09/30/2010
6.01	Net Cash from Operating Activities	1,897,590	1,597,466
6.01.01	Cash Generated from Operations	3,187,587	2,951,185
6.01.01.01	Net Profit before Income Tax and Social Contribution	1,195,679	1,665,766
6.01.01.02	Provision for Contingencies	220,254	228,460
6.01.01.05	Loss on sale of Intangible Fixed Assets	21,162	14,941
6.01.01.06	Depreciation and Amortization	572,514	432,917
6.01.01.07	Interests on Loans and Financings Payable	342,528	325,612
6.01.01.08	Monetary and Foreign Exchange Variation on Loans and Financings	367,326	28,254
6.01.01.09	Expenses with Interests and Monetary Variations	2,197	3,211
6.01.01.10	Income with Interests and Monetary Variations	-19,404	-44,842
6.01.01.11	Allowance for Doubtful Accounts	240,883	257,911
6.01.01.12	Provision for Term of Adjustment of Conduct (TAC)	40,561	18,379
6.01.01.13	Equity result	4,418	338
6.01.01.14	Provision Sabesprev Mais	-7,432	25,321
6.01.01.15	Other Provisions/Reversals	4,900	-14
6.01.01.16	Provision for transfer of funds to São Paulo City Hall	0	-79,330
6.01.01.17	Margin of Fair Value over Intangible Assets Arising from Concession Contracts	-39,284	-35,847
6.01.01.18	Social Security Obligations	241,285	110,108
6.01.02	Variation to Assets and Liabilities	-267,238	-231,555
6.01.02.01	Accounts Receivable	-219,880	-177,143
6.01.02.02	Balances and Transactions with Related Parties	36,585	26,499
6.01.02.03	Inventories	228	9,912
6.01.02.04	Taxes Recoverable	-43,437	-7,340
6.01.02.05	Other Accounts Receivable	-21,186	-31,481
6.01.02.06	Judicial Deposits	3,624	-3,319
6.01.02.08	Loans and Suppliers	73,762	-2,268
6.01.02.09	Salaries, Provisions and Social Security Obligations	22,557	19,334

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6.01.02.10	Social Security Obligations	-8,432	-11,974
6.01.02.11	Taxes and contributions paid	-56,672	-50,037
6.01.02.12	Other Suppliers	-37,695	102,812
6.01.02.13	Other Obligations	131,608	176,706
6.01.02.14	Contingencies	-148,317	-277,925
6.01.02.15	Tax Revenue	17	-5,331
6.01.03	Other	-1,022,759	-1,122,164
6.01.03.01	Interest Paid	-583,666	-473,608
6.01.03.02	Taxes and Contributions Payable	-439,093	-648,556
6.02	Net Cash from Investment Activities	-1,154,196	-1,680,812
6.02.01	Acquisition of Items of Fixed Assets	-8,174	0
6.02.02	Increase in Intangibles	-1,337,179	-1,304,421
6.02.03	Increase in Investments	-14,050	0
6.02.04	Restricted Cash	205,207	-376,391
6.03	Net Cash from Financing Activities	-503,943	678,951
6.03.01	Funding	1,456,501	2,700,620
6.03.02	Amortizations of loans	-1,537,521	-1,656,283
6.03.03	Payment of Interests on Shareholders' Equity	-422,923	-365,386
6.05	Increase(Decrease) in Cash & Cash Equivalents	239,451	595,605
6.05.01	Cash & Cash Equivalents at the beginning of the period	1,988,004	769,433
6.05.02	Cash & Cash Equivalents at the end of the period	2,227,455	1,365,038

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Individual Financial Statements/ Statement of Changes in Shareholders' Equity /SCSE 01/01/2011 to 09/30/2011****(In thousands of Brazilian reais - R\$)**

Code	Description	Capital Paid	Capital Reserves, Options Granted and Treasury Shares	Profit Reserves	Retained Earnings/Losses	Other Results Comprehensive	Total Equity
5.01	Opening Balances	6,203,688	124,255	3,353,857	0	0	9,681,800
5.03	Adjusted Opening Balances	6,203,688	124,255	3,353,857	0	0	9,681,800
5.04	Transactions of Capital with shareholders	0	0	-68,761	0	0	-68,761
5.04.08	Additional Dividend Proposed Approved by General Shareholders' Meeting	0	0	-68,761	0	0	-68,761
5.05	Total Comprehensive Income	0	0	0	730,405	0	730,405
5.05.01	Net Income	0	0	0	730,405	0	730,405
5.07	Closing Balances	6,203,688	124,255	3,285,096	730,405	0	10,343,444

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Individual Financial Statements/ Statement of Changes in Shareholders' Equity /SCSE 01/01/2010 to 09/30/2010****(In thousands of Brazilian reais - R\$)**

Code	Description	Capital Paid	Capital Reserves, Options Granted and Treasury Shares	Profit Reserves	Retained Earnings/Losses	Other Results Comprehensive	Total Equity
5.01	Opening Balances	6,203,688	124,255	2,110,641	0	0	8,438,584
5.03	Adjusted Opening Balances	6,203,688	124,255	2,110,641	0	0	8,438,584
5.05	Total Comprehensive Income	0	0	0	1,055,512	0	1,055,512
5.05.01	Net Income	0	0	0	1,055,512	0	1,055,512
5.07	Closing Balances	6,203,688	124,255	2,110,641	1,055,512	0	9,494,096

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Individual Financial Statements/ Value Added Statement****(Real one thousand)**

Account code	Account Description	Current Quarter	Previous Exercise
		01/01/2011 to 09/30/2011	01/01/2010 to 09/30/2010
7.01	Revenue	7,634,919	7,098,764
7.01.01	Sales of Merchandise, Products and Services	6,043,317	5,638,350
7.01.02	Other Revenue	63,889	30,369
7.01.03	Revenue from the construction of own assets	1,621,042	1,559,708
7.01.04	(Provision)/reversal of credit losses	-93,329	-129,663
7.02	Inputs purchased from third parties	-3,104,799	-2,913,666
7.02.01	Cost of Merchandise, Products and Services sold	-2,625,389	-2,418,953
7.02.02	Materials, Energy, Third Party Services and Others	-460,064	-476,338
7.02.04	Other	-19,346	-18,375
7.03	Gross Value Added	4,530,120	4,185,098
7.04	Retentions	-574,001	-434,047
7.04.01	Depreciation, Amortization and Depletion	-574,001	-434,047
7.05	Net Value Added Produced	3,956,119	3,751,051
7.06	Value Added Transfers Received	320,048	239,786
7.06.01	Equity result	-4,418	-338
7.06.02	Financial Income	324,466	240,124
7.07	Total Value Added to Distribute	4,276,167	3,990,837
7.08	Value Added Value Distribution	4,276,167	3,990,837
7.08.01	Staff	1,277,402	1,027,204
7.08.01.01	Direct Compensation	741,888	641,752
7.08.01.02	Benefits	453,324	317,481
7.08.01.03	Government Severance Indemnity Fund for Employees - FGTS	82,190	67,971
7.08.02	Taxes and Contributions	1,178,364	1,274,688
7.08.02.01	Federal	1,125,646	1,222,716
7.08.02.02	State	30,702	28,063
7.08.02.03	Municipal	22,016	23,909
7.08.03	Third Party Capital Compensation	1,089,996	633,433
7.08.03.01	Interest	1,062,725	609,096
7.08.03.02	Rental	27,271	24,337
7.08.04	Shareholders' equity remuneration	730,405	1,055,512
7.08.04.03	Retained Profit / Loss for the Period	730,405	1,055,512

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Consolidated Financial Statements/Balance Sheet Assets**

Account code	Account Description	(In thousands of Brazilian reais - R\$)	
		Current Quarter	Previous Exercise
		09/30/2011	12/31/2010
1	Total assets	24,548,478	23,350,584
1.01	Current assets	3,663,433	3,590,121
1.01.01	Cash & Cash Equivalents	2,265,911	1,989,179
1.01.03	Receivables	1,124,693	1,109,090
1.01.03.01	Customers	950,796	971,318
1.01.03.02	Other Receivables	173,897	137,772
1.01.03.02.01	Balances with Related Parties	173,897	137,772
1.01.04	Inventories	35,820	36,096
1.01.06	Taxes Recoverable	70,052	108,675
1.01.06.01	Current Taxes Recoverable	70,052	108,675
1.01.08	Other Current Assets	166,957	347,081
1.01.08.03	Other	166,957	347,081
1.01.08.03.01	Restricted Cash	97,363	302,570
1.01.08.03.20	Other receivables	69,594	44,511
1.02	Noncurrent assets	20,885,045	19,760,463
1.02.01	Long-term assets	957,050	964,021
1.02.01.03	Receivables	355,079	352,839
1.02.01.03.01	Customers	355,079	352,839
1.02.01.06	Deferred Taxes	133,651	78,440
1.02.01.06.01	Deferred Income Tax & Social Contribution	133,651	78,440
1.02.01.08	Credit with Related Parties	164,381	231,076
1.02.01.08.03	Credit with Controlling Shareholders	164,381	231,076
1.02.01.09	Other Non-current Assets	303,939	301,666
1.02.01.09.03	Indemnifications Receivable	146,213	146,213
1.02.01.09.04	Judicial deposits	53,888	43,543
1.02.01.09.05	ANA – National Water Agency	67,368	62,540
1.02.01.09.20	Other receivables	36,470	49,370
1.02.03	Property, Plant and Equipment	315,421	249,606
1.02.04	Intangible	19,612,574	18,546,836
1.02.04.01	Intangible	19,612,574	18,546,836
1.02.04.01.01	Concession Contracts	10,495,392	10,737,871
1.02.04.01.02	Program Contracts	707,432	864,384
1.02.04.01.03	Service Contracts	7,534,753	6,096,862
1.02.04.01.04	Software License	2,615	7,937
1.02.04.01.05	New Business	17,209	11,228

Treasury Shares

1.02.04.01.06	Concession Contracts - Economic Value	518,982	517,278
1.02.04.01.07	Program Contracts - Commitments	336,191	311,276

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Consolidated Financial Statements/ Balance Sheet Liabilities and Shareholders' Equity****(In thousands of Brazilian reais - R\$)**

Account code	Account Description	Current Quarter	Previous Exercise
		09/30/2011	12/31/2010
2	Total liabilities and Shareholders' equity	24,548,478	23,350,584
2.01	Current liabilities	2,956,368	3,506,114
2.01.01	Labor and Social Security Obligations	309,861	246,467
2.01.01.01	Social Security Obligations	18,364	26,172
2.01.01.02	Labor Obligations	291,497	220,295
2.01.02	Suppliers	211,318	144,043
2.01.02.01	Domestic Suppliers	211,318	144,043
2.01.03	Tax Obligations	130,968	158,050
2.01.03.01	Federal Tax Obligations	125,951	153,515
2.01.03.01.01	Income Tax and Social Contribution Payable	72	0
2.01.03.01.02	COFINS and PASEP (taxes on revenue) payable	49,805	48,149
2.01.03.01.03	INSS (Social security contribution), payable	24,320	24,112
2.01.03.01.04	Installment Program Law – 10.684/03	36,378	35,364
2.01.03.01.20	Other Federal Taxes	15,376	45,890
2.01.03.02	State Tax Obligations	7	0
2.01.03.03	Municipal Tax Obligations	5,010	4,535
2.01.04	Loans and financing	1,029,274	1,242,143
2.01.04.01	Loans and financing	730,877	630,634
2.01.04.01.01	In national currency	526,852	500,657
2.01.04.01.02	In foreign currency	204,025	129,977
2.01.04.02	Debentures	298,397	611,509
2.01.05	Other payables	548,006	948,808
2.01.05.01	Liabilities with related parties	9,893	11,395
2.01.05.01.03	Debts with controlling shareholders	9,893	11,395
2.01.05.02	Other	538,113	937,413
2.01.05.02.01	Dividends and Interests on Equity Payable	92	354,254
2.01.05.02.04	Accounts Payable	260,172	328,434
2.01.05.02.05	Refundable amounts	52,538	60,486
2.01.05.02.06	Program contract commitments	70,496	38,427
2.01.05.02.07	Private Public Partnership	20,592	30,831
2.01.05.02.08	Agreement with São Paulo City Hall	59,477	60,350
2.01.05.02.09	Indemnities	7,608	17,169

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

2.01.05.02.20	Other payables	67,138	47,462
2.01.06	Provisions	726,941	766,603
2.01.06.01	Civil, Labor and Social Security Provisions	108,131	96,231
2.01.06.01.01	Tax Provisions	5,368	3,191
2.01.06.01.02	Tax and Social Security Provisions	83,165	78,151
2.01.06.01.04	Civil Provisions	19,598	14,889
2.01.06.02	Other Provisions	618,810	670,372
2.01.06.02.03	Provision for Environmental and Deactivations Liabilities	11,597	22,802
2.01.06.02.04	Provisions for Customers	238,295	288,970
2.01.06.02.05	Provisions for Suppliers	368,918	358,600
2.02	Noncurrent liabilities	11,248,666	10,162,670
2.02.01	Loans and financing	7,646,626	7,022,472
2.02.01.01	Loans and financing	4,775,301	4,839,567
2.02.01.01.01	In national currency	2,016,622	2,720,616
2.02.01.01.02	In foreign currency	2,758,679	2,118,951
2.02.01.02	Debentures	2,871,325	2,182,905
2.02.02	Other payables	2,792,950	2,446,971
2.02.02.02	Other	2,792,950	2,446,971
2.02.02.02.03	Other Taxes and Contributions Payable	27,286	53,045
2.02.02.02.04	Social security charges	2,036,891	1,804,038
2.02.02.02.05	Program contract commitments	84,971	106,696
2.02.02.02.06	Account Payable - Private Public Partnership	383,454	284,728
2.02.02.02.07	Indemnities	50,045	30,847
2.02.02.02.08	TAC Retirees	18,798	20,497
2.02.02.02.09	Deferred Cofins and Pasep	112,979	112,962
2.02.02.02.20	Other payables	78,526	34,158
2.02.04	Provisions	809,090	693,227
2.02.04.01	Civil, Labor, Tax and Social Security Provisions	293,457	267,287
2.02.04.01.01	Tax Provisions	68,131	55,467
2.02.04.01.02	Tax, Social Security and Labor Provisions	72,541	59,081
2.02.04.01.04	Civil Provisions	152,785	152,739
2.02.04.02	Other Provisions	515,633	425,940
2.02.04.02.03	Provision for Environmental and Deactivations Liabilities	91,939	42,293
2.02.04.02.04	Provisions for Customers	398,380	370,212
2.02.04.02.05	Provisions for Suppliers	25,314	13,435

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

2.03	Shareholders' equity	10,343,444	9,681,800
2.03.01	Social Capital	6,203,688	6,203,688
2.03.02	Capital reserves	124,255	124,255
2.03.02.07	Support to projects	108,475	108,475
2.03.02.08	Incentive reserve	15,780	15,780
2.03.04	Profit reserves	3,285,096	3,353,857
2.03.04.01	Legal Reserve	460,048	460,048
2.03.04.08	Additional Dividend Proposed	0	68,761
2.03.04.10	Reserve for Investments	2,825,048	2,825,048
2.03.05	Retained earnings (accumulated deficit)	730,405	0

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Consolidated Financial Statements/ Statement of income****(In thousands of Brazilian reais - R\$)**

Account code	Account Description	Current Quarter	Accumulated of Current Year	Equal quarter of Previous Exercise	Accumulated of Previous Exercise
		07/01/2011 to 09/30/2011	01/01/2011 to 09/30/2011	07/01/2010 to 09/30/2010	01/01/2010 to 09/30/2010
3.01	Gross revenue from sales and/or services	2,592,799	7,230,055	2,353,254	6,788,886
3.02	Cost of sales and/or services	-1,635,681	-4,443,251	-1,362,001	-3,818,445
3.02.01	Cost of sales and/or services	-979,440	-2,860,691	-810,402	-2,294,584
3.02.02	Construction Cost	-656,241	-1,582,560	-551,599	-1,523,861
3.03	Gross profit	957,118	2,786,804	991,253	2,970,441
3.04	Operating (expenses) income	-322,628	-1,075,239	-351,271	-1,028,259
3.04.01	Selling expenses	-116,307	-449,949	-168,196	-499,147
3.04.02	General and Administrative Expenses	-193,678	-664,088	-187,562	-537,240
3.04.04	Other operating income	-2,103	58,144	9,409	26,503
3.04.04.01	Other operating income	-2,406	63,975	11,016	30,369
3.04.04.02	COFINS and PASEP (taxes on revenue)	303	-5,831	-1,607	-3,866
3.04.05	Other operating expenses	-10,540	-19,346	-4,922	-18,375
3.04.05.01	Loss on write-off of property, plant and equipment items	-8,265	-12,644	-2,746	-14,941
3.04.05.03	Tax incentives	-1,915	-6,225	-2,339	-3,243
3.04.05.05	Other	-360	-477	163	-191
3.05	Result before Financial Result and Taxes	634,490	1,711,565	639,982	1,942,182
3.06	Financial income	-510,871	-516,124	62,938	-276,416
3.06.01	Financial income	113,987	324,651	80,834	240,183
3.06.01.01	Financial income	113,601	339,212	80,809	240,029
3.06.01.02	Foreign exchange gains	386	-14,561	25	154
3.06.02	Financial expenses	-624,858	-840,775	-17,896	-516,599
3.06.02.01	Financial expenses	-158,473	-517,729	-96,522	-552,442
3.06.02.02	Foreign exchange losses	-466,385	-323,046	78,626	35,843
3.07	Income Before Taxes on profit	123,619	1,195,441	702,920	1,665,766
3.08	Income Tax and Social Contribution on Net Income	-55,655	-465,036	-265,902	-610,254
3.08.01	Current	-113,182	-520,200	-199,816	-634,842

3.08.02	Deferred	57,527	55,164	-66,086	24,588
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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

3.09	Net Profit from Continuing Operations	67,964	730,405	437,018	1,055,512
	Consolidated Profit/Loss of the Period				
3.11		67,964	730,405	437,018	1,055,512
3.11.01	Attributed to Shareholders' of the Holding Company	67,964	730,405	437,018	1,055,512
3.99	Earnings per share (Reais/ Share)	-	-	-	-
3.99.01	Basic earnings per share	-	-	-	-
3.99.01.01	ON	0.29830	3.20584	1.91813	4.63277
3.99.02	Diluted Earnings per Share	-	-	-	-
3.99.02.01	ON	0.29830	3.20584	1.91813	4.63277

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Consolidated Financial Statements/ Statement of Cash Flows - Indirect Method****(In thousands of Brazilian reais - R\$)**

Account code	Account Description	Current Quarter	Previous Exercise
		01/01/2011 to 09/30/2011	01/01/2010 to 09/30/2010
6.01	Net Cash from Operating Activities	1,900,554	1,597,354
6.01.01	Cash Generated from Operations	3,184,043	2,950,847
6.01.01.01	Net Profit before Income Tax and Social Contribution	1,196,511	1,665,766
6.01.01.02	Provision for Contingencies	220,254	228,460
6.01.01.05	Loss on Sale of Intangible Fixed Assets	21,162	14,941
6.01.01.06	Depreciation and Amortization	572,556	432,917
6.01.01.07	Interests on Loans and Financings Payable	342,528	325,612
6.01.01.08	Monetary and Foreign Exchange Variation on Loans and Financings	367,326	28,254
6.01.01.09	Expenses with Interests and Monetary Variations	2,197	3,211
6.01.01.10	Income with Interests and Monetary Variations	-19,404	-44,842
6.01.01.11	Allowance for Doubtful Accounts	240,883	257,911
6.01.01.12	Provision for Term of Adjustment of Conduct (TAC)	40,561	18,379
6.01.01.14	Provision Sabesprev Mais	-7,432	25,321
6.01.01.15	Other Provisions/Reversals	4,900	-14
6.01.01.16	Provision for transfer of funds to São Paulo City Hall	0	-79,330
6.01.01.17	Margin of Fair Value over Intangible Assets Arising from Concession Contracts	-39,284	-35,847
6.01.01.18	Social Security Obligations	241,285	110,108
6.01.02	Variation to Assets and Liabilities	-260,730	-231,329
6.01.02.01	Accounts Receivable	-220,227	-177,143
6.01.02.02	Balances and Transactions with Related Parties	36,585	26,499
6.01.02.03	Inventories	205	9,912
6.01.02.04	Taxes Recoverable	-43,554	-7,340
6.01.02.05	Other Accounts Receivable	-20,577	-31,484
6.01.02.06	Judicial Deposits	3,624	-3,319
6.01.02.08	Loans and Suppliers	78,018	-2,106

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

6.01.02.09	Salaries, Provisions and Social Security Obligations	22,833	19,401
6.01.02.10	Social Security Obligations	-8,432	-11,974
6.01.02.11	Taxes and contributions payable	-55,038	-50,037
6.01.02.12	Other Suppliers	-37,695	102,812
6.01.02.13	Other Obligations	131,828	176,706
6.01.02.14	Contingencies	-148,317	-277,925
6.01.02.15	Tax Revenue	17	-5,331
6.01.03	Other	-1,022,759	-1,122,164
6.01.03.01	Interest Paid	-583,666	-473,608
6.01.03.02	Taxes and Contributions Paid	-439,093	-648,556
6.02	Net Cash from Investment Activities	-1,233,948	-1,682,462
6.02.01	Acquisition of Items of Fixed Assets	-94,006	0
6.02.02	Increase in Intangibles	-1,345,149	-1,306,071
6.02.04	Restricted Cash	205,207	-376,391
6.03	Net Cash from Financing Activities	-389,874	681,291
6.03.01	Funding	1,625,893	2,702,960
6.03.02	Amortizations of loans	-1,592,844	-1,656,283
6.03.03	Payment of Interests on Shareholders' Equity	-422,923	-365,386
6.05	Increase(Decrease) in Cash & Cash Equivalents	276,732	596,183
6.05.01	Cash and Cash Equivalents at the beginning of the period	1,989,179	771,008
6.05.02	Cash and Cash Equivalents at the end of the period	2,265,911	1,367,191

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

Consolidated Financial Statements/ Statement of Changes in Shareholders' Equity /SCSE 01/01/2011 to 09/30/2011

(In thousands of Brazilian reais - R\$)

Code	Description	Capital Paid	Capital Reserves, Options Granted and Treasury Shares	Profit Reserves	Retained Earnings/Losses	Other Results Comprehensive	Total Equity	Participation of non-controlling	Consolidated Stockholders' Equity
5.01	Opening Balances Adjusted								
5.03	Opening Balances								
5.04	Transactions of Capital with shareholders Additional Dividend Proposed								
5.04.08	Approved by General Shareholders' Meeting Total								
5.05	Comprehensive Income								
5.05.01	Net Income				730,405				
5.07	Closing Balances				730,405				

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Consolidated Financial Statements/ Statement of Changes in Shareholders' Equity /SCSE 01/01/2010 to 09/30/2010****(In thousands of Brazilian reais - R\$)**

Code	Description	Capital Paid	Capital Reserves, Options Granted and Treasury Shares	Profit Reserves	Retained Earnings/Losses	Other Results Comprehensive	Total Equity	Participation of non-controlling	Consolidated Stockholders' Equity
5.01	Opening Balances Adjusted								
5.03	Opening Balances Total								
5.05	Comprehensive Income								
5.05.01	Net Income				1,055,512				
5.07	Closing Balances				1,055,512				

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ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Consolidated Financial Statements/ Value Added Statement****(In thousands of Brazilian reais - R\$)**

Account code	Account Description	Current Quarter	Previous Exercise
		01/01/2011 to 09/30/2011	01/01/2010 to 09/30/2010
7.01	Revenue	7,639,425	7,098,764
7.01.01	Sales of Merchandise, Products and Services	6,047,683	5,638,350
7.01.02	Other Revenue	63,975	30,369
7.01.03	Revenue from the construction of own assets	1,621,183	1,559,708
7.01.04	Provision of credit losses	-93,416	-129,663
7.02	Inputs purchased from third parties	-3,109,334	-2,913,762
7.02.01	Costs of Merchandise, Products and Services sold	-2,628,073	-2,418,953
7.02.02	Materials, Energy, Third Party Services and Others	-461,915	-476,434
7.02.04	Other	-19,346	-18,375
7.03	Gross Value Added	4,530,091	4,185,002
7.04	Retentions	-574,044	-434,049
7.04.01	Depreciation, Amortization and Depletion	-574,044	-434,049
7.05	Net Value Added Produced	3,956,047	3,750,953
7.06	Value Added Transfer Received	324,651	240,183
7.06.02	Financial income	324,651	240,183
7.07	Total Value Added to Distribute	4,280,698	3,991,136
7.08	Value Added Value Distribution	4,280,698	3,991,136
7.08.01	Staff	1,279,461	1,027,430
7.08.01.01	Direct Compensation	743,642	641,959
7.08.01.02	Benefits	453,520	317,488
7.08.01.03	Government Severance Indemnity Fund for Employees - FGTS	82,299	67,983
7.08.02	Taxes and Contributions	1,180,070	1,274,738
7.08.02.01	Federal	1,127,257	1,222,766
7.08.02.02	State	30,711	28,063
7.08.02.03	Municipal	22,102	23,909
7.08.03	Compensation Third Party Capital	1,090,762	633,456
7.08.03.01	Interest	1,063,252	609,096
7.08.03.02	Rental	27,510	24,360
7.08.04	Remuneration of Capital	730,405	1,055,512
7.08.04.03	Retained Profit / Loss for the Period	730,405	1,055,512

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO**Management's Report and Comments on Performance****1. Financial Highlights**

	In millions of R\$							
	3Q10	3Q11	Var. (R\$)	%	9M10	9M11	Var. (R\$)	%
(+) Gross operating revenues	1,929.3	2,068.1	138.8	7.2	5,638.4	6,043.3	404.9	7.2
(+)Construction Costs	564.9	672.3	107.4	19.0	1,559.7	1,621.1	61.4	3.9
(-) COFINS and PASEP	140.9	149.1	8.2	5.8	409.2	438.7	29.5	7.2
(=) Net operating revenues	2,353.3	2,591.3	238.0	10.1	6,788.9	7,225.7	436.8	6.4
(-) Costs and expenses	1,166.0	1,287.1	121.1	10.4	3,330.6	3,968.0	637.4	19.1
(-)Construction Costs	551.6	656.0	104.4	18.9	1,523.9	1,581.8	57.9	3.8
(+) Equity result	(0.1)	(2.2)	(2.1)	-	(0.3)	(4.4)	(4.1)	-
(=) Income before financial expenses (EBIT*)	635.6	646.0	10.4	1.6	1,934.1	1,671.5	(262.6)	(13.6)
(+) Depreciation and amortization	141.2	168.2	27.0	19.1	432.9	572.5	139.6	32.2
(=) EBITDA**	776.8	814.2	37.4	4.8	2,367.0	2,244.0	(123.0)	(5.2)
EBITDA Margin (%)	33.0	31.4	-	-	34.9	31.1	-	-
Net income	437.0	68.0	(369.0)	(84.4)	1,055.5	730.4	(325.1)	(30.8)
Income per one thousand shares in R\$	1.92	0.30	-	-	4.63	3.21	-	-
(*) Earnings before interest and taxes on income;								

(**) Earnings before interest, taxes, depreciation and amortization;

In 3Q11, net operating revenues totaled R\$2.6 billion, 10.1% growth related to 3Q10. Costs and expenses, in the amount of R\$1.3 billion, presented a decrease of 10.4% in relation to 3Q10. EBIT decreased 1.6%, from R\$635.6 million in 3Q10 to R\$646.0 million in 3Q11. EBITDA increased from R\$776.8 million in 3Q10 to R\$814.2 million in 3Q11, a 4.8% increase. EBITDA margin in 3Q11 reached 31.4% as compared with 33.0% in the same period previous year.

2. Gross operating revenue

Gross operating revenue related to the rendering of water supply and sewage collection services presented an increase of R\$138.8 million, or 7.2%, from R\$1.9 billion in 3Q10 to R\$2.1 billion in 3Q11. The determinant factors were: growth in invoiced volume of 3.0% in water and 4.2% in sewage and tariff adjustment of 4.05% applied in September, 2010.

The main factors that contributed to the increase in the invoiced volume were: Expansion of the number of connections, enhancement in the fight to frauds, increase in the exchange of hydrometers in the Metropolitan Region of Sao Paulo and increase of the consumption in the industrial category.

3. Volume invoiced

In the following charts are demonstrated the volumes invoiced of water and sewage, according to the category of use and region, in the 3Q10 and 3Q11.

ITR - Quarterly Information 09/30/2011 - CIA SANEAMENTO BÁSICO ESTADO SÃO PAULO

QUARTERLY

VOLUME INVOICED ⁽¹⁾ WATER AND SEWAGE PER CATEGORY OF USE - millions of m³

By Category	Water			Sewage			Water + Sewage		
	3Q10	3Q11	%	3Q10	3Q11	%	3Q10	3Q11	%
Residential	357.7	369.1	3.2	291.8	304.1	4.2	649.5	673.2	3.6
Commercial	40.3	41.8	3.7	37.6	39.0	3.7	77.9	80.8	3.7
Industrial	9.3	9.7	4.3	9.3	10.1	8.6	18.6	19.8	6.5
Public	12.9	13.6	5.4	10.2	10.6	3.9	23.1	24.2	4.8
Total Retail	420.2	434.2	3.3	348.9	363.8	4.3	769.1	798.0	3.8
Wholesale	73.3	74.1	1.1	6.6	6.8	3.0	79.9	80.9	1.3
Reuse Water	0.1	0.1	-	-	-	-	0.1	0.1	-
Total	493.6	508.4	3.0	355.5	370.6	4.2	849.1	879.0	3.5

JANUARY TO SEPTEMBER

VOLUME INVOICED ⁽¹⁾ WATER AND SEWAGE PER CATEGORY OF USE - millions of m³

By Category	Water			Sewage			Water + Sewage		
	JAN-SEP/10	JAN-SEP/11	VAR. %	JAN-SEP/10	JAN-SEP/11	VAR. %	JAN-SEP/10	JAN-SEP/11	VAR. %
Residential	1,079.1	1,109.2	2.8	876.0	908.9	3.8	1,955.1	2,018.1	3.2
Commercial	120.9	124.9	3.3	112.3	116.6	3.8	233.2	241.5	3.6
Industrial	27.6	28.9	4.7	27.9	30.0	7.5	55.5	58.9	6.1
Public	37.3	39.6	6.2	29.9	31.0	3.7	67.2	70.6	5.1
Total Retail	1,264.9	1,302.6	3.0	1,046.1	1,086.5	3.9	2,311.0	2,389.1	3.4
Wholesale	219.2	222.5	1.5	21.9	21.0	(4.1)	241.1	243.5	1.0
Reuse Water	0.2	0.2	-	-	-	-	0.2	0.2	-
Total	1,484.3	1,525.3	2.8	1,068.0	1,107.5	3.7	2,552.3	2,623.8	3.2

QUARTERLY

VOLUME INVOICED ⁽¹⁾ WATER AND SEWAGE BY REGION - millions of m³

By Region	Water				Sewage				Water + Sewage			
	3Q10	3Q11	VAR.	%	3Q10	3Q11	VAR.	%	3Q10	3Q11	VAR.	%
Metropolitan	278.7	287.4	3.1		236.2	244.1	3.3		514.9	531.5	3.2	
Regional ⁽²⁾	141.5	146.8	3.7		112.7	119.7	6.2		254.2	266.5	4.8	
Total retail	420.2	434.2	3.3		348.9	363.8	4.3		769.1	798.0	3.8	
Bulk	73.3	74.1	1.1		6.6	6.8	3.0		79.9	80.9	1.3	
Reuse Water	0.1	0.1	-		-	-	-		0.1	0.1	-	
Total	493.6	508.4	3.0		355.5	370.6	4.2		849.1	879.0	3.5	

JANUARY TO SEPTEMBER