

LAW 17,853, OF DECEMBER 08, 2023

Authorizes the Executive Branch of the São Paulo State to promote privatization measures of Companhia de Saneamento Básico do Estado de São Paulo – SABESP

THE GOVERNOR OF THE SÃO PAULO STATE:

The State Legislature decrees and I enact the following law:

Article 1 - The Executive Branch is authorized to carry out the privatization of Companhia de Saneamento Básico do Estado de São Paulo - SABESP, whose creation was authorized by Law 119, of June 29, 1973, with the sale of equity interests, including controlling interests, through auction or trading on stock exchange, or public offering of securities distribution, as well as capital increase, with waiver or total or partial assignment of subscription rights, under the regulations of Law 9,361, of July 05, 1996.

Sole Paragraph - The disposal procedure referred to in the main section of this Article must be preceded by an evaluation by applying the provisions of sub-item II of item “c” of Article 76 of Federal Law 14,133, of April 01, 2021, under the rules issued by the Brazilian Securities and Exchange Commission (CVM) and the U.S. Securities and Exchange Commission (SEC).

Article 2 - The model adopted for the privatization of SABESP must observe the following guidelines:

I - compliance with the universalization goals of water supply and sewage services in all municipalities of the State served by the Company, considering the inclusion of rural areas and consolidated informal urban centers, under Federal Law 14,026, of July 15, 2020;

II - anticipation, to December 31, 2029, of the achievement of the goals referred to in item I of this Article, subject to any shorter deadlines contractually agreed upon;

III - tariff reduction, preferably considering the most vulnerable population, respecting the provisions of Article 23 of Federal Law 11,445, of January 05, 2007;

IV - provision for the creation of an annual control to monitor compliance with the goals referred to in items I and II of this Article, with indications of investment requirements for the next few years, under the regulation in force;

V - provision of quality services, aiming at improving the quality of treated water and reducing its loss, and promoting:

a) constant search for serving mechanisms during periods of drought, promoting the sustainable management of the State’s water resources and the mitigation of environmental impacts caused by extreme climate events, aiming at water security and fighting pollution of water bodies;

b) tariff affordability, as defined in this law;

c) agile tools for consumers to contest bills;

d) incentive to the conscious use of water, including its reuse for purposes that do not require drinking water;

e) measures to fight waste due to leaks and fraud, as well as monitoring the disposal of effluents in rivers, water sources, and other systems where water can be collected for human use;

f) permanent practices aimed at improving the services provided;

VI - guarantee, in the contractual instruments resulting from the privatization, referred to in Article 1, to the employees listed in SABESP's permanent staff at the time of the publication of this law, of stability, with the maintenance of their employment contract for 18 (eighteen) months from the date of effective completion of the Company's privatization process, except in cases of dismissal for cause, under applicable law.

Sole Paragraph - For the purposes of item III of the main section of this Article, the reduction will be applied to tariffs applicable to the contractual instruments resulting from the privatization referred to in Article 1, based on the tariff in force before the privatization takes effect and, in subsequent years, the value that would be calculated if the measures provided in this law were not applied, subject to the applicable inflation indices and the need to comply with Federal Law 11,445, of January 05, 2007.

Article 3 - The Company's Bylaws must include the provision of a special class of preferred shares exclusively held by the São Paulo State, under Paragraph 7 of Article 17 of Federal Law 6,404, of December 15, 1976, which will grant the power of veto in social resolutions related to:

I - Company's name and headquarters;

II - amendment to the corporate purpose that implies the removal of the primary activity of water supply and sewage services;

III - measure provided in the Company's Bylaws regarding the limit on the exercise of voting rights attributed to shareholders or group of shareholders.

Paragraph 1 - SABESP's Bylaws must be amended to define the maximum limit on the exercise of voting rights, applicable to any shareholder or group of shareholders regardless of the number of common shares issued by SABESP, subject to the provisions of item 2 of Paragraph 2 of this Article.

Paragraph 2 - The Board of the State Privatization Program (CDPED), when approving the final privatization model, will define:

1. the minimum percentage of the State's equity interests required to maintain the prerogative provided for in the main section of this Article;

2. the percentage of the limit provided for in Paragraph 1 of this Article.

Article 4 - Under Article 71 of Federal Law 4,320, of March 17, 1964, observed, where applicable, the regulations of Complementary Decree Law 16, of April 02, 1970, it is hereby established the Support Fund for Sanitation Universalization in the São Paulo State, hereinafter referred to as FAUSP, linked to the Environment, Infrastructure, and Logistics Secretariat, aimed at providing resources for basic sanitation actions, including those focused to tariff affordability in the sector, to achieve and anticipate the goals provided for in Article 11-B of Federal Law 11,445, of January 05, 2007.

Paragraph 1 - The State will contribute, at least an amount corresponding to 30% (thirty percent) of the net amount obtained from the privatization of SABESP to the special fund referred to in the main section of this Article. Such resources shall be allocated to actions in the basic sanitation sector, including those focused on tariff affordability in the sector, according to the guidelines outlined in Article 29 of Federal Law 11,445, of January 05, 2007.

Paragraph 2 - The Pro-Connection Program, referred to in Law 14,687, of January 02, 2012, will be fully or partially funded, after SABESP's privatization, by the resources of the Fund referred to in the main section of this Article, under the regulatory decree.

Article 5 - FAUSP's resources consist of:

- I - specific appropriations or credits, provided for in the State budget;
- II - the revenue provided for in Paragraph 1 of Article 4 of this law;
- III - amounts earned by the State as dividends or interest on equity distributed by SABESP;
- IV - income, increments, and monetary correction from operations carried out and investment of available resources in the financial market;
- V - resources from transactions carried out with Brazilian or foreign financial institutions, observing the pertinent legislation;
- VI - transfers of resources from other financing funds;
- VII - transfers of resources from the Federal Government, legacies, and other revenues intended for it or by law or specific act.

Paragraph 1 - The positive balance calculated in the balance sheet will be:

1. transferred to the following fiscal year, by crediting the same fund, with the system outlined in Articles 16 and 17 of Law 17,293, of October 15, 2020, not being applied to FAUSP;
2. accompanied by an account statement proving, among others, cash on hand and resources used, under the regulations.

Paragraph 2 - The resources referred to in item III of the main section of this Article will be allocated to FAUSP from the effective privatization date, observing the following:

1. the application will be annual and in measures that provide tariff affordability in the water supply and sewage service sectors in the São Paulo State, through assistance for investments, under Article 21 of Federal Law 4,320, of March 17, 1964, subsidies, including economic ones, or other allocations that achieve the same purpose, according to the guidelines outlined in Article 29 of Federal Law 11,445, of January 05, 2007;
2. the resources will be primarily allocated for the reduction of tariffs applicable to the contractual instruments resulting from the privatization referred to in Article 1 and whenever necessary to maintain the tariff value at a level equivalent to or lower than the value that would be calculated if the measures provided in this law were not applied, subject to the applicable inflation indices and the need to comply with Federal Law 11,445, of January 05, 2007;
3. the allocation of the resources may cease when the regulatory agency certifies that the tariff value in the contractual instruments resulting from the privatization referred to in Article 1 will remain equivalent to or lower than the value that would be calculated if the measures provided in this law were not applied, subject to the applicable inflation indices and the need to comply with Federal Law 11,445, of January 05, 2007.

Paragraph 3 - In cases of emergency or public calamity recognized by a decree of the Executive Branch, due to extreme climate events, FAUSP resources may be used to support sanitation and public health actions to assist the affected population, as defined by the Guidance Council.

Paragraph 4 - FAUSP may request its financial agent to open sub-accounts, linked to actions and projects approved by the Guidance Council, one of them

being mandatorily aimed at compliance with the provisions of Paragraph 2 of this Article.

Article 6 - FAUSP will have a Guidance Council composed of:

I - Environment, Infrastructure, and Logistics Secretary, who will serve as president;

II - Secretary of Partnerships in Investments;

III - Secretary of Finance and Planning;

IV - 2 (two) members freely chosen by the Governor.

Sole Paragraph - Those appointed under item IV of the main section of this Article must have an unblemished reputation, notable knowledge, representativeness, or experience in the sectors of basic sanitation, infrastructure, or public policies, and are prohibited from having any ties to a company responsible for providing public sanitation services.

Article 7 - The responsibilities of the FAUSP Guidance Council include:

I - monitoring the investment of the Fund's resources, as well as its budgetary and financial implementation, comparing them with the respective provisions, and providing an opinion, in advance, on any changes;

II - analyzing and approving the accounts related to the Fund, through balance sheets, statements, or recorded data;

III - monitoring the Fund's expenditures regarding the financial schedule for financing, subsidies, loans, and other charges, checking its adequacy to available resources and corresponding programs and projects;

IV - providing an opinion in advance on adjustments to be concluded with third parties, regarding the Fund's resources;

V - establishing, regarding the Pro-Connection Program, as provided for in Law 14,687, of January 02, 2012:

a) the definition of the annual goal for the implementation of intradomicile sewer connections to be carried out by SABESP;

b) the criteria for the payment, by the State, for services provided by SABESP in the implementation of intradomicile sewer connections;

c) mechanisms for oversight, audit, and accountability for expenses resulting from the implementation of intradomicile sewer connections carried out by SABESP;

d) criteria for establishing the minimum requirements to be met by the beneficiaries of the Pro-Connection Program;

VI - drafting its Internal Regulations.

Article 8 - The Single Exhibit of Law 17,383, of July 05, 2021, shall be amended to read as provided for in the Single Exhibit of this law, so that the Municipalities of Águas de Santa Bárbara, Bofete, Dourado, and Nova Guataporanga, which are part of URAE 2, and Socorro, which is part of URAE 4, become part of URAE 1 - Southeast.

Sole Paragraph - The Municipalities that become part of URAE 1 - Southeast under this Article may declare their adherence to said URAE through a formal statement, signed by the respective Mayor, under the terms and deadlines provided for in Decree 66,289, of December 02, 2021, amended by Decree 67,880, of August 15, 2023.

Article 9 - The expenses resulting from the implementation of this law will be covered by appropriate budgetary allocations.

Article 10 - This law comes into effect on the date of its publication, repealing any contrary provisions, especially Law 16,525, of September 15, 2017.

Sole Paragraph - Upon completion of SABESP's privatization process, with the disposal of the State's equity interests through the liquidation of the offering and the transfer of shares, the following will no longer be applicable:

1. the provisions of Law 119, of June 29, 1973, except for Article 3 of the aforementioned law;

2. Articles 4 and 5 of Law 14,687, of January 02, 2012.

Palácio dos Bandeirantes, December 08, 2023

TARCÍSIO DE FREITAS

Natália Resende Andrade Ávila

Secretary of Environment, Infrastructure, and Logistics

Rafael Antonio Cren Benini

Secretary of Partnerships in Investments

Samuel Yoshiaki Oliveira Kinoshita

Secretary of Finance and Planning

Gilberto Kassab

Secretary of Government and Institutional Relations

Arthur Luis Pinho de Lima

Chief Secretary of the Office of the President's Chief of Staff

Published in the Technical-Legislative Advisory on December 08, 2023.

Sole Exhibit
(referred to in the main section of Article 8 of Law 17,853, of December 08, 2023)

Sole Exhibit – List of Municipalities by Regional Units

URAE 1 – Southeast

1	Adamantina	2	Adolfo	3	Aguai	4	Águas da Prata
5	Águas de Santa Bárbara	6	Águas de São Pedro	7	Agudos	8	Alambari
9	Alfredo Marcondes	10	Altair	11	Alto Alegre	12	Alumínio
13	Álvares Machado	14	Álvaro de Carvalho	15	Alvinlândia	16	Angatuba
17	Anhembi	18	Anhumas	19	Aparecida d'Oeste	20	Apiáí
21	Araçariгуama	22	Arandu	23	Arapeí	24	Arco-iris
25	Arealva	26	Areiópolis	27	Arujá	28	Aspásia
29	Assis	30	Auriflâma	31	Avai	32	Avaré
33	Balbinos	34	Bananal	35	Barão de Antonina	36	Barra do Chapéu
37	Barra do Turvo	38	Barueri	39	Bastos	40	Bento de Abreu
41	Bernardino de Campos	42	Bertioga	43	Bititiba-Mirim	44	Bocaina
45	Bofete	46	Boituva	47	Bom Sucesso de Itararé	48	Borá
49	Boracéia	50	Botucatu	51	Bragança Paulista	52	Brejo Alegre
53	Buri	54	Buritizal	55	Cabreúva	56	Caçapava
57	Cachoeira Paulista	58	Caiabu	59	Caieiras	60	Cajamar
61	Cajati	62	Cajuru	63	Campina do Monte Alegre	64	Campo Limpo Paulista
65	Campos do Jordão	66	Cananéia	67	Canas	68	Cândido Rodrigues
69	Capão Bonito	70	Capela do Alto	71	Caraguatatuba	72	Carapicuíba
73	Cardoso	74	Cássia dos Coqueiros	75	Catiguá	76	Cesário Lange
77	Charqueada	78	Colômbia	79	Conchas	80	Coroados
81	Coronel Macedo	82	Cotia	83	Cruzália	84	Cubatão
85	Diadema	86	Dirce Reis	87	Divinolândia	88	Dolcinópolis
89	Dourado	90	Duartina	91	Echaporã	92	Eldorado
93	Elias Fausto	94	Embu das Artes	95	Embu-Guaçu	96	Emilianópolis
97	Espírito Santo do Pinhal	98	Espírito Santo do Turvo	99	Estrela d'Oeste	100	Estrela do Norte
101	Euclides da Cunha Paulista	102	Fartura	103	Fernandópolis	104	Fernando Prestes
105	Fernão	106	Ferraz de Vasconcelos	107	Flora Rica	108	Floreal
109	Flórida Paulista	110	Florínea	111	Franca	112	Francisco Morato
113	Franco da Rocha	114	Gabriel Monteiro	115	Gália	116	Gastão Vidigal
117	General Salgado	118	Glicério	119	Guapiara	120	Guarani d'Oeste
121	Guararema	122	Guareí	123	Guariba	124	Guarujá
125	Guarulhos	126	Guzolândia	127	Hortolândia	128	Iacri
129	Iaras	130	Ibirá	131	Ibiúna	132	Icém
133	Igarapava	134	Igaratá	135	Iguape	136	Ilhabela
137	Ilha Comprida	138	Indiaporã	139	Inúbia Paulista	140	Iperó
141	Iporanga	142	Irapuã	143	Itaberá	144	Itaí
145	Itanhaém	146	Itaoca	147	Itapecerica da Serra	148	Itapetininga
149	Itapeva	150	Itapevi	151	Itapirapuã Paulista	152	Itaporanga
153	Itaquaquecetuba	154	Itararé	155	Itariri	156	Itatiba
157	Itatinga	158	Itirapuã	159	Itobi	160	Itupeva
161	Jaborandi	162	Jacupiranga	163	Jales	164	Jambeiro
165	Jandira	166	Jarinu	167	Jeriquara	168	Joanópolis
169	Juquiá	170	Juquitiba	171	Lagoinha	172	Laranjal Paulista
173	Lavrinhas	174	Lins	175	Lorena	176	Lourdes
177	Lucélia	178	Lucianópolis	179	Luiziânia	180	Lupércio
181	Lutécia	182	Macedônia	183	Magda	184	Mairiporã
185	Marabá Paulista	186	Maracáí	187	Mariápolis	188	Marinópolis
189	Mauá	190	Meridiano	191	Mesópolis	192	Miguelópolis
193	Miracatu	194	Mira Estrela	195	Mirante do Paranapanema	196	Mococa
197	Mombuca	198	Monções	199	Mongaguá	200	Monte Alto
201	Monte Aprazível	202	Monteiro Lobato	203	Monte Mor	204	Morungaba
205	Narandiba	206	Nazaré Paulista	207	Nhandeara	208	Nipoã

209	Nova Campina	210	Nova Canaã Paulista	211	Nova Granada	212	Nova Guataporanga
213	Nova Luzitânia	214	Novo Horizonte	215	Óleo	216	Onda Verde
217	Oriente	218	Orindiúva	219	Osasco	220	Oscar Bressane
221	Osvaldo Cruz	222	Ouroeste	223	Palmares Paulista	224	Palmeira d'Oeste
225	Paraguaçu Paulista	226	Paranapanema	227	Paranapuã	228	Parapuã
229	Pardinho	230	Pariquera-Açu	231	Paulínia	232	Paulistânia
233	Paulo de Faria	234	Pederneiras	235	Pedra Bela	236	Pedranópolis
237	Pedregulho	238	Pedrinhas Paulista	239	Pedro de Toledo	240	Pereiras
241	Peruíbe	242	Piacatu	243	Piedade	244	Pilar do Sul
245	Pindamonhangaba	246	Pinhalzinho	247	Piquerobi	248	Piracaia
249	Piraju	250	Pirapora do Bom Jesus	251	Pirapozinho	252	Piratininga
253	Planalto	254	Platina	255	Poá	256	Poloni
257	Pongai	258	Pontalinda	259	Pontes Gestal	260	Populina
261	Porangaba	262	Pracinha	263	Praia Grande	264	Pratânia
265	Presidente Alves	266	Presidente Bernardes	267	Presidente Epitácio	268	Presidente Prudente
269	Quadra	270	Quatá	271	Queiroz	272	Queluz
273	Quintana	274	Redenção da Serra	275	Regente Feijó	276	Registro
277	Restinga	278	Ribeira	279	Ribeirão Branco	280	Ribeirão Corrente
281	Ribeirão do Sul	282	Ribeirão dos Índios	283	Ribeirão Grande	284	Ribeirão Pires
285	Riversul	286	Rifaina	287	Rio Grande da Serra	288	Riolândia
289	Rosana	290	Roseira	291	Rubiácea	292	Rubineia
293	Sagres	294	Salesópolis	295	Salmourão	296	Saltinho
297	Salto de Pirapora	298	Sandovalina	299	Santa Albertina	300	Santa Branca
301	Santa Clara d'Oeste	302	Santa Cruz da Esperança	303	Santa Cruz do Rio Pardo	304	Santa Ernestina
305	Santa Isabel	306	Santa Maria da Serra	307	Santa Mercedes	308	Santana da Ponte Pensa
309	Santana de Parnaíba	310	Santa Rosa de Viterbo	311	Santa Salete	312	Santo Anastácio
313	Santo André	314	Santo Antônio do Jardim	315	Santo Antônio do Pinhal	316	Santo Expedito
317	Santópolis do Aguapeí	318	Santos	319	São Bento do Sapucaí	320	São Bernardo do Campo
321	São Francisco	322	São João da Boa Vista	323	São João das Duas Pontes	324	São José dos Campos
325	São Lourenço da Serra	326	São Luiz do Paraitinga	327	São Manuel	328	São Miguel Arcanjo
329	São Paulo	330	São Roque	331	São Sebastião	332	São Vicente
333	Sarapuá	334	Sarutaiá	335	Sebastianópolis do Sul	336	Serra Azul
337	Serra Negra	338	Sete Barras	339	Silveiras	340	Socorro
341	Sud Mennucci	342	Suzano	343	Taboão da Serra	344	Taciba
345	Taguaí	346	Tapiraí	347	Tapiratiba	348	Taquarituba
349	Taquarivaí	350	Tarabai	351	Tarumã	352	Tatuí
353	Taubaté	354	Tejupá	355	Teodoro Sampaio	356	Terra Roxa
357	Timburi	358	Torre de Pedra	359	Torrinha	360	Tremembé
361	Três Fronteiras	362	Tupã	363	Turiúba	364	Turmalina
365	Ubatuba	366	Ubirajara	367	União Paulista	368	Urânia
369	Uru	370	Valentim Gentil	371	Vargem	372	Vargem Grande Paulista
373	Várzea Paulista	374	Vitória Brasil	375	Zacarias		

URAE 2 – Central

1	Analândia	2	Araçoiaba da Serra	3	Araraquara	4	Araras
5	Bariri	6	Barra Bonita	7	Bauru	8	Boa Esperança do Sul
9	Borebi	10	Brotas	11	Cabrália Paulista	12	Caiuá
13	Campos Novos Paulista	14	Cândido Mota	15	Canitar	16	Capivari
17	Cerqueira César	18	Cerquilha	19	Chavantes	20	Clementina
21	Conchal	22	Cordeirópolis	23	Corumbataí	24	Dois Córregos
25	Dracena	26	Garça	27	Gavião Peixoto	28	Getulina
29	Guaimbê	30	Herculândia	31	Iacanga	32	Ibaté
33	Ibirarema	34	Ibitinga	35	Iepê	36	Igarapu do Tietê
37	Indiana	38	Ipaussu	39	Ipeúna	40	Iracemópolis
41	Irapuru	42	Itaju	43	Itapuí	44	Itirapina
45	Itu	46	Jaú	47	João Ramalho	48	Júlio Mesquita
49	Jumirim	50	Junqueirópolis	51	Leme	52	Lençóis Paulista
53	Limeira	54	Macatuba	55	Mairinque	56	Manduri
57	Marília	58	Martinópolis	59	Mineiros do Tietê	60	Monte Castelo
61	Nantes	62	Nova Europa	63	Nova Independência	64	Ocauçu
65	Ourinhos	66	Ouro Verde	67	Pacaembu	68	Palmital
69	Panorama	70	Paulicéia	71	Piracicaba	72	Pompéia

73	Porto Feliz	74	Presidente Venceslau	75	Rafard	76	Rancharia
77	Ribeirão Bonito	78	Rinópolis	79	Rio Claro	80	Rio das Pedras
81	Salto	82	Salto Grande	83	Santa Gertrudes	84	São Carlos
85	São João do Pau d'Alho	86	São Pedro	87	São Pedro do Turvo	88	Sorocaba
89	Tabatinga	90	Tietê	91	Trabiju	92	Tupi Paulista
93	Vera Cruz	94	Votorantim				

URAE 3 – East

1	Americana	2	Amparo	3	Aparecida	4	Areias
5	Artur Nogueira	6	Atibaia	7	Bom Jesus dos Perdões	8	Campinas
9	Cosmópolis	10	Cruzeiro	11	Cunha	12	Engenheiro Coelho
13	Guaratinguetá	14	Holambra	15	Indaiatuba	16	Jacaré
17	Jaguariúna	18	Jundiaí	19	Louveira	20	Mogi das Cruzes
21	Monte Alegre do Sul	22	Natividade da Serra	23	Nova Odessa	24	Paraibuna
25	Pedreira	26	Piquete	27	Potim	28	Santa Bárbara d'Oeste
29	Santo Antônio de Posse	30	São Caetano do Sul	31	São José do Barreiro	32	Sumaré
33	Tuiuti	34	Valinhos	35	Vinhedo		

URAE 4 – North

1	Águas de Lindóia	2	Altinópolis	3	Álvares Florence	4	Américo Brasiliense
5	Américo de Campos	6	Andradina	7	Araçatuba	8	Aramina
9	Ariranha	10	Avanhandava	11	Bady Bassitt	12	Bálsamo
13	Barbosa	14	Barretos	15	Barrinha	16	Batatais
17	Bebedouro	18	Bilac	19	Birigui	20	Borborema
21	Braúna	22	Brodowski	23	Buritama	24	Caconde
25	Cafelândia	26	Cajobi	27	Casa Branca	28	Castilho
29	Catanduva	30	Cedral	31	Colina	32	Cosmorama
33	Cravinhos	34	Cristais Paulista	35	Descalvado	36	Dobrada
37	Dumont	38	Elisiário	39	Embaúba	40	Estiva Gerbi
41	Guaíçara	42	Guaiçra	43	Guapiaçu	44	Guará
45	Guaraçá	46	Guaraci	47	Guaratã	48	Guararapes
49	Guatapará	50	Ilha Solteira	51	Ipiguá	52	Ipuã
53	Itajobi	54	Itapira	55	Itápolis	56	Itapura
57	Ituverava	58	Jaboticabal	59	Jaci	60	Jardinópolis
61	José Bonifácio	62	Lavínia	63	Lindóia	64	Luís Antônio
65	Macaubal	66	Marapoama	67	Matão	68	Mendonça
69	Mirandópolis	70	Mirassol	71	Mirassolândia	72	Mogi Guaçu
73	Mogi Mirim	74	Monte Azul Paulista	75	Morro Agudo	76	Motuca
77	Murutinga do Sul	78	Neves Paulista	79	Nova Aliança	80	Nova Castilho
81	Novais	82	Nuporanga	83	Olímpia	84	Orlândia
85	Palestina	86	Paraíso	87	Parisi	88	Patrocínio Paulista
89	Penápolis	90	Pereira Barreto	91	Pindorama	92	Pirajuí
93	Pirangi	94	Pirassununga	95	Pitangueiras	96	Pontal
97	Porto Ferreira	98	Potirendaba	99	Pradópolis	100	Promissão
101	Reginópolis	102	Ribeirão Preto	103	Rincão	104	Sabino
105	Sales	106	Sales Oliveira	107	Santa Adélia	108	Santa Cruz da Conceição
109	Santa Cruz das Palmeiras	110	Santa Fé do Sul	111	Santa Lúcia	112	Santa Rita do Passa Quatro
113	Santa Rita d'Oeste	114	Santo Antônio da Alegria	115	Santo Antônio do Aracanguá	116	São João de Iracema
117	São Joaquim da Barra	118	São José da Bela Vista	119	São José do Rio Pardo	120	São José do Rio Preto
121	São Sebastião da Gramma	122	São Simão	123	Serrana	124	Sertãozinho
125	Severínia	126	Suzanópolis	127	Tabapuã	128	Taiacu
129	Taiúva	130	Tambaú	131	Tanabi	132	Taquaral
133	Taquaritinga	134	Ubarana	135	Uchoa	136	Urupês
137	Valparaíso	138	Vargem Grande do Sul	139	Viradouro	140	Vista Alegre do Alto
141	Votuporanga						