



SÃO PAULO STATE

ARSESP RESOLUTION 1,150 of April 08, 2021

Provides for the results of the 3rd Ordinary Tariff Revision and the Tariff Structure Revision of Companhia de Saneamento Básico do Estado de São Paulo - SABESP and revokes ARSESP Resolutions 919, of November 22, 2019; 967, of February 21, 2020; 1,009, of December 28, 2020; and 1,021, of July 15, 2020.

[Calculation NT.F 0018-2021 - Sabesp \(Portuguese\)](#)

[Final Technical Note.-0018-2021 \(Portuguese\)](#)

[Technical Opinion S 0039 20 \(Portuguese\)](#)

[Technical Opinion S-0006-2021 - IGQ - 202020 - IGQ-2019 \(Portuguese\)](#)

[Technical Opinion S-0007-2021 - IGQ-2020 \(Portuguese\)](#)

The Executive Board of the São Paulo State Utility Service Regulatory Agency - ARSESP, pursuant to State Supplementary Law 1,025, of December 7, 2007, and State Decree 52,455, of December 07, 2007:

Considering that ARSESP has authority to regulate and oversight the provision of basic sanitation services in the municipalities, including regarding tariffs, pursuant to Law 11,445, of January 5, 2007, and Supplementary Law 1,025/07, of December 07, 2007;

Considering the terms of the Cooperation Agreements entered into between the municipalities and the São Paulo State, which granted ARSESP the regulation, including tariff regulation, of said provision of services;

Considering the Program Contracts and the Service Agreements to explore basic sanitation services executed by Companhia de Saneamento Básico do Estado de São Paulo – SABESP and the respective holders of the service;

Considering the guidelines of paragraph 1 of article 29 of Law 11,445, of January 5, 2007, for the creation of basic sanitation tariffs, specifically items: I, which addresses the priority to supply essential services related to public health; II, which addresses the expansion of access to services to low-income citizens and localities; IV, which addresses the restraint on superfluous consumption and waste of resources, and VIII,

which addresses the recovery of costs incurred in the service provision, on an efficiency basis;

Considering ARSESP's Resolution 1,118, of January 28, 2021, which provides for the schedule of stages and activities of SABESP's 3rd Ordinary Tariff Revision;

Considering ARSESP Resolution 870, of May 13, 2019, which established criteria and conditions for tariff recognition regarding the transfer of part of direct revenue from providers regulated by ARSESP to municipal basic sanitation funds;

Considering ARSESP Resolutions that qualified the Environmental Sanitation and Infrastructure Municipal Funds for the purposes of ARSESP Resolution 870/2019;

Considering ARSESP Resolution 920, of November 22, 2019, which created the Four-Year Research and Technological Development Program for Innovation in Basic Sanitation Services;

Considering ARSESP Resolution 941, of December 13, 2019, which established the methodology and general criteria for updating the regulatory remuneration base for SABESP's 3rd Ordinary Tariff Revision process;

Considering the Detailed Report RC.F-0005-2020 and Technical Note NT.F-0043-2020, resulting from Public Consultation 05/2020 and Public Hearing 02/2020, which introduced the methodology for SABESP's 3rd Ordinary Tariff Revision process;

Considering the Detailed Report RC.F-0004-2020 and Technical Note NT.F-0042-2020, resulting from Public Consultation 06/2020 and Public Hearing 02/2020, which determined the weighted average cost of capital for SABESP's 3rd Ordinary Tariff Revision process;

Considering the Detailed Report RC.F-0007-2020 and Technical Note NT.F-0064-2020, resulting from Public Consultation 11/2020, which established the regulatory loss target for SABESP's 3rd Ordinary Tariff Revision process;

Considering ARSESP Resolution 1,107, of December 29, 2020, which established the classification and criteria for approval of SABESP's alternative revenue-generating activities;

Considering ARSESP Resolution 979, of April 9, 2020, which authorized the adoption of measures to mitigate the economic consequences of the COVID-19 pandemic by SABESP;

Considering the outcoming of the effects of ARSESP Resolution 979/2020, by means of ARSESP Resolutions 1,005, of June 3, 2020, 1,017, of June 30, 2020, and 1,038, of August 13, 2020;

Considering ARSESP Resolution 1,021, of July 15, 2020, which determined that the tariff adjustments for the municipalities of Iperó, Pereiras, Santa Branca and Santa Isabel now have the same base date of SABESP's general annual tariff adjustment, and that the compensatory adjustments, which were due because of the change in the base date and postponement of the application, will be calculated in SABESP's 3rd Ordinary Tariff Revision process;

Considering ARSESP Resolution 1,022, of July 15, 2020, which established that the tariff adjustments of the Tariff Adequacy Plan for the municipality of Aguaí now have the same base date of SABESP's general annual tariff adjustment, and that the compensatory adjustments, which were due because of the change in the base date and postponement of the application, will be calculated in SABESP's 3rd Ordinary Tariff Revision process;

Considering ARSESP Resolution 1,068, of December 2, 2020, which postponed to May 2021 the application of the tariff adjustment to water supply and sewage services provided by Sabesp in the municipalities of Santo André, Mauá, Guarulhos and Tapiratiba;

Considering Public Consultation 03/2021 and Public Hearing 01/2021, which presented the proposal for calculation of the maximum tariff and X factor referring to SABESP's 3rd Ordinary Tariff Revision;

Considering the Detailed Report RC.F-0002-2021 and Technical Note NT.F-0016-2021, which present the final results of the calculation of the maximum tariff and the X factor referring to SABESP's 3rd Ordinary Tariff Revision;

Considering ARSESP Resolution 106, of November 13, 2009, which established the general conditions for the provision and use of water supply and sewage services;

Considering ARSESP Resolution 818, of November 1, 2018, which provided for the criteria for executing and overseeing water supply and sewage contracts for large users in the non-residential categories;

Considering Decree 6,135 of June 26, 2007, which provided for the Single Registry (CadÚnico);

Considering ARSESP Resolution 1,119, of January 28, 2021, which provided for the schedule of stages and activities for the revision of SABESP's tariff structure;

Considering Public Consultation 04/2021 and Public Hearing 02/2021, which presented the proposal for the revision of SABESP's tariff structure;

Considering the Detailed Report RC.F-0003-2021 and Technical Note NT.F-0017-2021, which present the final results for the revision of SABESP's tariff structure;

Considering Technical Report PARECER.TEC.S-0039-2020, which presented the audit accuracy results on the data provided for the calculation of the 2019 IGQ and determined adjustments to the amount originally applied;

Considering Technical Reports PARECER.TEC.S-0006-2021 and PARECER.TEC.S-0007-2021, which presented the calculation results for the 2020 IGQ; and

Considering Technical Note NT.F-0018-2021, which presented the calculation of the tariffs to be applied as of May 10, 2021,

RESOLVES TO:

Article 1 - Authorize, within the scope of SABESP's 3rd Ordinary Tariff Revision, a Maximum Average Tariff (P0) corresponding to R\$ 5.1251/m³.

Paragraph 1 - The authorized amount includes:

I – The P0 established under the 3rd OTR, in February 2021 currency, of R\$ 5.1213/m³;

II - The application of the General Quality Index (IGQ) for 2020, of 0.1490%, resulting in a maximum average tariff of R\$ 5.1289/m³ for 2021;

III - The adjustment referring to 2019 IGQ, of R\$ 13,175,884.03 (in February 2021 currency). Such adjustment, to be reimbursed to users, divided by the estimated market for 2021 (3,442,527,133 m³) amounts to R\$ 0.0038/m³. This value was deducted from the value indicated in item II, and the actual maximum average tariff for 2021 resulted in R\$ 5.1251/m³.

Paragraph 2 - For the 2022 tariff adjustment, the amount to be restated by the accumulated inflation, deducted from the X Factor and adjusted by the 2021 IGQ, shall be the amount referred to in item II of paragraph 1, adjusted, if necessary, as per paragraph 3 of this article.

Paragraph 3 - The P0 referred to in item I of paragraph 1, will be subject to adjustment over the current tariff cycle, considering:

I - The final results of the regulatory remuneration base oversight, according to the methodology approved by ARSESP Resolution 941/2019;

II - The restatements to the compensatory adjustments of changes in the base date of the Tariff Adequacy Plans in the municipalities of Guarulhos, Mauá, Santo André and Tapiratiba;

III - The restatement to the compensatory adjustment related to the cycle ended, considering the actual values for 2020, for which the original projections were maintained;

IV - Any amounts related to the water sources protection fund, if approved by ARSESP over the current tariff cycle;

V - Any compensations from adjustments to the Tariff Adequacy Plans approved by ARSESP;

VI - The P0, in case of any adjustments indicated in the previous items, shall be recalculated during the annual tariff adjustment, using the same economic-financial model approved at the conclusion of the 3rd Ordinary Tariff Revision, maintaining all other assumptions of the model;

VII - The compensatory adjustment shall be made considering the capitalized difference between the estimated revenue presented in the approved model and revenue calculated with the new P0 for the elapsed period of the cycle, using the market volumes projected in the 3rd OTR;

VIII - The P0 to be applied in subsequent years shall be the one that keeps the net present value of the model equal to zero;

IX - The capitalization shall be made using the weighted average cost of capital (WACC) approved in the 3rd OTR, of 8.10% p.a.

Paragraph 4 - The value of the X Factor, to be used as a reducer of the accumulated inflation in SABESP's annual tariff adjustment processes, will be 0.2142%.

Paragraph 5 - The tariff structure to be applied is a result of SABESP's tariff structure revision and is presented in Exhibit I of this resolution.

Paragraph 6 - The tariff amounts in Exhibit I include a 6.9% PIS/PASEP and Cofins rate.

Article 2 - For the current tariff cycle only, ARSESP will annually assess, during the tariff adjustment process, revenue actually obtained by SABESP in the previous year.

Paragraph 1 - In 2022, revenue assessment will be as follows:

I - Authorized revenue is that resulting from the product between the total volume projected for 2021 in the 3rd OTR, of 3,422,540,409 m³, and the P0 indicated in item III of paragraph 1 of article 1, excluding any adjustments indicated in paragraph 3 of

article 1, that is, R\$ 17,540,793,809.03;

I - Revenue actually obtained by SABESP results from the product of water volumes actually distributed in 2021 by the water tariffs indicated in Exhibit I of this resolution and the product of water volumes actually distributed in the connections with sewage collection systems in 2021 by the sewage collection tariffs indicated in Exhibit I;

II - If the difference between revenue actually obtained by SABESP and 102.5% of the authorized revenue (R\$ 17,979,313,654.26) is positive, such difference should be subtracted from the authorized revenue for 2022;

III - If the difference between 97.5% of the authorized revenue (R\$ 17,102,273,963.81) and the revenue actually generated by SABESP is positive, this difference should be added to the authorized revenue for 2022;

IV- The amount calculated in items III or IV shall be capitalized, on a monthly basis, by the approved WACC, and adjusted to the reference currency of the 2022 annual tariff adjustment.

Paragraph 2 - In 2023, revenue assessment will be as follows:

I - Authorized revenue is that resulting from the product between the total volume projected for 2022 in the 3rd OTR, of 3,499,826,987 m³, and the P0 indicated in item II of paragraph 1 of article 1, including any adjustments indicated in paragraph 3 of article 1, restated by the accumulated IPCA until the reference date of the 2022 annual adjustment, less the X Factor, and adjusted by the 2021 IGQ. The amount calculated in item V of paragraph 1 of this article shall be added to or deducted from such revenue;

II - Revenue actually obtained by SABESP results from the product of water volumes actually distributed in 2022 by the water tariffs approved in the 2022 annual tariff adjustment, plus the product of water volumes actually distributed in the connections with sewage collection systems in 2022 by the sewage collection tariffs approved in the 2022 annual tariff adjustment and the product of water volumes actually distributed in the connections with sewage treatment systems in 2022 by the sewage treatment tariffs approved in the 2022 annual tariff adjustment;

III - If the difference between revenue actually obtained by SABESP (II) and 102.5% of the authorized revenue (I) is positive, such difference shall be subtracted from the authorized revenue for 2023;

IV - If the difference between 97.5% of authorized revenue (I) and revenue actually generated by SABESP (II) is positive, such difference shall be added to the authorized revenue for 2023;

V - The amount calculated in items III or IV shall be capitalized, on a monthly basis, by the approved WACC and adjusted to the reference currency of the 2023 annual tariff adjustment.

Paragraph 3 - In 2024, the revenue assessment will be as follows:

I - Authorized revenue is that resulting from the product between the total volume projected for 2023 in the 3rd OTR, of 3,577,791,057 m³, and the reference P0 for 2022, restated by the accumulated IPCA until the reference date of the 2023 annual adjustment, less the X Factor, and adjusted by the 2022 IGQ. The amount calculated in item V of paragraph 2 of this article shall be added to or deducted from such revenue;

II - Revenue actually obtained by SABESP results from the product of water volumes actually distributed in 2023 by the water tariffs approved in the 2023 annual tariff adjustment, plus the product of water volumes actually distributed in the connections with sewage collection systems in 2023 by the sewage collection tariffs approved in the 2023 annual tariff adjustment and the product of water volumes actually distributed in the connections with sewage treatment systems in 2023 by the sewage treatment tariffs approved in the 2023 annual tariff adjustment;

III - If the difference between revenue actually obtained by SABESP (II) and 102.5% of the authorized revenue (I) is positive, such difference shall be deducted from the authorized revenue for 2024;

IV - If the difference between 97.5% of the authorized revenue (I) and revenue actually generated by SABESP (II) is positive, such difference shall be added to the authorized revenue for 2024;

V - The amount calculated in items III or IV shall be capitalized, on a monthly basis, by the approved WACC and adjusted to the reference currency of the 2024 annual tariff adjustment.

Paragraph 4 - In 2025, the revenue assessment will be as follows:

I - Authorized revenue is that resulting from the product between the total volume projected for 2024 in the 3rd OTR, of 3,654,244,476 m³, and the reference P0 for 2023, restated by the accumulated IPCA until the reference date of the 2024 annual adjustment, less the X Factor, and adjusted by the 2023 IGQ. The amount calculated in item V of paragraph 3, of this article, shall be added to or deducted from such revenue;

II - Revenue actually obtained by SABESP results from the product of water volumes actually distributed in 2024 by the water tariffs approved in the 2024 annual tariff adjustment, plus the product of water volumes actually distributed in the connections with sewage collection systems in 2024 by the annual tariff adjustment and the product of water volumes actually distributed in the connections with sewage treatment systems in 2024 by the sewage treatment tariffs approved in the 2024 annual tariff

adjustment;

III - If the difference between revenue actually obtained by SABESP (II) and 102.5% of the authorized revenue (I) is positive, such difference shall be used as a compensatory adjustment in the 4th Ordinary Tariff Revision;

IV - If the difference between 97.5% of the authorized revenue (I) and revenue actually generated by SABESP (II) is positive, such difference shall be used as a compensatory adjustment in the 4th Ordinary Tariff Revision;

V - The amount calculated in items III or IV shall be capitalized, on a monthly basis, by the approved WACC and adjusted to the reference currency for the tariff table of the 4th Ordinary Tariff Revision.

Article 3 - The amounts in Exhibit I consist of ceiling tariffs, and any discounts may be applied when appropriate, provided they are limited to the maintenance of the application of a minimum tariff that ensures the economic-financial balance of the service, as per ARSESP Resolution 818/2018.

Paragraph 1 - SABESP may present to ARSESP Commercial Programs with proposals focused on specific user categories.

Paragraph 2 - The Commercial Program proposal shall be accompanied by studies that estimate revenue reduction originated from its application, the additional market volume to be obtained as a result of the Commercial Program, and the expected net effect in terms of revenue.

Paragraph 3 - ARSESP will approve Commercial Programs in cases where the expected net effect is positive, i.e. that ensure tariff affordability, considering a maximum period of four years.

Paragraph 4 - The total amount of revenue reduction after application of the Commercial Programs in this tariff cycle, in February 2021 currency, shall comply with the following annual limits:

I - R\$ 90 million in 2021;

II - R\$ 180 million in 2022;

III - R\$ 300 million in 2023; and

IV - R\$ 420 million in 2024.

Paragraph 5 - The amounts related to the Commercial Programs approved by ARSESP will comprise the authorized revenue for each year of the cycle.

Paragraph 6 - Any discounts not approved by ARSESP by means of Commercial Programs, as per the main section of this article, may be applied at SABESP's discretion, and no claims for economic-financial rebalancing shall apply.

Paragraph 7 - ARSESP may approve Commercial Programs, exclusively for users in the Public category, which do not have a positive net effect under the terms of paragraph 3, provided that there is a justification of public interest.

Article 4 - SABESP must update its registration of residential users by September 30, 2021, including information about the registration of users in the Single Registry (CadÚnico), based on the Individual Taxpayer's Number (CPF) of users.

Sole paragraph - If SABESP is not able to identify an Individual Taxpayer's Number (CPF) registered in its databases and in CadÚnico's database, the user can apply for the benefit by presenting documentation proving his/her registration in the aforementioned register.

Article 5 - Between May 10, 2021 and May 9, 2022, users who met the criteria to benefit from the Favela Residential tariff prior to this resolution will be entitled to the Vulnerable Residential tariff.

Paragraph 1 - After September 30, 2021, users registered in CadÚnico with monthly per capita income in the first registration range (currently R\$ 89.00) will be entitled to the Vulnerable Residential tariff.

Paragraph 2 - As of May 10, 2022, only users registered in CadÚnico with monthly per capita income up to the second registration range (currently R\$ 178.00) will be entitled to the Vulnerable Residential tariff.

Article 6 - Between May 10, 2021 and May 9, 2022, users evaluated by SABESP's commercial areas, based on the Company's normative rulings, who meet at least one of the criteria below will be entitled to the Social Residential tariff:

I - have family income of up to three minimum wages; live in single-family subnormal housing with usable floor area of up to 60 m²; and use up to 170 kWh/month;

II - be unemployed, having been paid up to 3 minimum wages in his/her last job, with maximum consumption of 15 m³/month; be the person responsible for the bill for more than 90 days; have not been dismissed for cause and have no debts with Sabesp. In this case, the social tariff will be granted for 12 months at the most;

III - live in social collective housings (slums and vertical housings), such as the Vertical Social Unit resulting from the urbanization of slums.

Paragraph 1 - Between May 10, 2022 and May 9, 2023, in addition to users who meet the criteria of article 6, those who benefited from the Favela Residential tariff not reclassified as Vulnerable Residential prior to this resolution, will also be entitled to the Residential Social tariff.

Paragraph 2 - As of May 10, 2023, only users who meet at least one of the criteria below will be eligible for the Social Residential tariff:

I - be registered in CadÚnico with a monthly per capita income between the second registration range (currently R\$ 178.00) and ½ minimum wage;

II - be unemployed, having been paid up to 3 minimum wages in his/her last job, with maximum consumption of 15 m³/month; be the person responsible for the bill for more than 90 days; have not been dismissed for cause and have no debts with Sabesp. In this case, the social tariff will be granted for 12 months at the most;

III - live in social collective housings (slums and vertical housings), such as the Vertical Social Unit resulting from the urbanization of slums.

Article 7 - Users who meet the eligibility criteria for the Social Residential or Vulnerable Residential tariff will not lose their benefit in case of default.

Sole paragraph - The suspension of water supply will continue as per ARSESP Resolution 106/2009.

Article 8 – By September 30, 2021, SABESP must inform residential users, whose connection serves more than one unit, that as of May 10, 2022 they will be billed at the Collective Residential category.

Paragraph 1 - Users must be informed about the tariff to be applied to them, considering the new approved tariff structure.

Paragraph 2 - Residential users who have undergone measurement and billing individualization, when performed or authorized by SABESP, will be billed at the Individual Residential tariff.

Paragraph 3 - Residential users who have undergone unauthorized measurement and/or billing individualization by SABESP will be billed at the Residential Collective tariff as of May 10, 2022.

Paragraph 4 - Collective residential users who meet the criteria of item III of article 6 will be billed at the Social Residential tariff.

Article 9 – By September 30, 2021, SABESP must submit to ARSESP a data base with information about the number of units per commercial connection and average consumption, considering the CPH (standard water meter box) classification used as reference for the preparation of the tariff structure of the collective residential category.

Sole paragraph - ARSESP will present a tariff structure proposal for users in the Commercial Collective category based on the evaluation of the information presented by SABESP. As of May 10, 2022, commercial users connected to more than one unit will be billed according to this structure.

Article 10 - Users who provide the following services and activities will be entitled to the Commercial Assistance tariff:

I - Child and adolescent care;

II - Shelter for children and adolescents;

III - Assistance to people with disabilities;

IV - Elderly care;

V - Assistance to sick people in general: *Santas Casas de Misericórdia*, health centers, outpatient clinics, and social assistance hospitals;

VI - Shelters;

VII - Therapeutic communities - care for drug addicts;

VIII - Support groups and/or shelters that offer continued treatment to all sick patients;
and

IX - Food programs registered with the federal, state, or municipal governments.

Paragraph 1 - The classification of the user unit as social assistance entity will be made after evaluation by SABESP's commercial areas, according to the Company's normative rulings.

Paragraph 2 - Users are required to present the certifications and other documents in accordance with SABESP's regulatory procedures.

Paragraph 3 - Users must honor their obligations with SABESP.

Article 11 - Users connected to public networks subject to charges for monitoring, collection and/or treatment of non-domestic effluents and to the application of the pollutant concentration factor, toxicity or discharge flow in public sewage system (K factor), will be billed according to the regulations established in SABESP's notices until the publication of specific regulations by ARSESP.

Sole paragraph - The amounts billed with the application of the K factor must be accounted for by SABESP and annually reported to ARSESP.

Article 12 - ARSESP will present specific regulations to address the Tariff Adequacy Plans in progress that are not concluded by May 10, 2022, due to the approved changes in the tariff structure.

Article 13 - Tariffs in the municipalities of Guarulhos, Mauá and Santo André will be the same as those charged by the executive board of the region where they are located, in accordance with the respective tariff adequacy plans approved by ARSESP.

Article 14 - In accordance with Federal Law 11,445/2007, the tariffs in Exhibit I will be effective 30 days after their publication.

Article 15 - ARSESP Resolutions 919/2019, 967/2020, 1,009/2020 and 1,021/2020 are hereby revoked.

Article 16 - This Resolution shall come into effect on the date of its publication.

Anapaula Fernandes da Rocha Campos Amaral
Chief Executive Officer

Published in the Official Gazette of April 9, 2021.

This text does not replace the one published in the Official Gazette on April 9, 2021.

EXHIBIT 1 – SABESP’s TARIFFS

The following tariff tables include the 6.9% PIS/PASEP and Cofins rate

Table 1 - Metropolitan Executive Board (GT-M):

Includes the municipalities of the following business units: MC, ML, MO, MN (except the municipalities of Bragança Paulista, Joanópolis, Nazaré Paulista, Pedra Bela, Pinhalzinho, Piracacia, Socorro and Vargem), MS, in addition to the municipalities of Guararema and Santa Isabel.

Social Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	9.05	9.05
From 11 to 20	R\$/m ³	1.55	1.55
From 21 to 30	R\$/m ³	5.53	5.53
From 31 to 50	R\$/m ³	7.88	7.88
Over 50	R\$/m ³	8.71	8.71
Vulnerable Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	6.90	6.90
From 11 to 20	R\$/m ³	0.78	0.78
From 21 to 30	R\$/m ³	2.61	2.61
From 31 to 50	R\$/m ³	7.88	7.88
Over 50	R\$/m ³	8.71	8.71
Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.00	29.00
From 11 to 20	R\$/m ³	4.54	4.54
From 21 to 50	R\$/m ³	11.33	11.33
Over 50	R\$/m ³	12.48	12.48
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	58.24	58.24
From 11 to 20	R\$/m ³	11.33	11.33
From 21 to 50	R\$/m ³	21.72	21.72
Over 50	R\$/m ³	22.62	22.62
Commercial: Social Assistance Entities	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.11	29.11
From 11 to 20	R\$/m ³	5.65	5.65
From 21 to 50	R\$/m ³	10.89	10.89
Over 50	R\$/m ³	11.32	11.32
Public with contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.64	43.64
From 11 to 20	R\$/m ³	8.48	8.48
From 21 to 50	R\$/m ³	16.33	16.33
Over 50	R\$/m ³	16.97	16.97

Table 2 - Metropolitan Executive Board (GT-M):

Includes the municipalities of Bragança Paulista, Joanópolis, Nazaré Paulista, Pedra Bela, Pinhalzinho, Piracaia, Socorro and Vargem

Social Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	9.05	7.23
From 11 to 20	R\$/m ³	1.41	1.13
From 21 to 30	R\$/m ³	3.05	2.42
From 31 to 50	R\$/m ³	4.35	3.51
Over 50	R\$/m ³	5.17	4.17
Vulnerable Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	6.90	5.52
From 11 to 20	R\$/m ³	0.78	0.63
From 21 to 30	R\$/m ³	2.61	2.09
From 31 to 50	R\$/m ³	7.88	6.31
Over 50	R\$/m ³	8.71	6.97
Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.00	23.26
From 11 to 20	R\$/m ³	4.04	3.19
From 21 to 50	R\$/m ³	6.21	4.96
Over 50	R\$/m ³	7.43	5.91
Commercial / Industrial / Public without Contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	58.24	46.58
From 11 to 20	R\$/m ³	6.89	5.47
From 21 to 50	R\$/m ³	11.13	8.90
Over 50	R\$/m ³	13.07	10.43
Commercial: Social Assistance Entities	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.11	23.29
From 11 to 20	R\$/m ³	3.47	2.73
From 21 to 50	R\$/m ³	5.61	4.49
Over 50	R\$/m ³	6.55	5.23
Public with contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.64	34.93
From 11 to 20	R\$/m ³	5.14	4.13
From 21 to 50	R\$/m ³	8.39	6.68
Over 50	R\$/m ³	9.78	7.85
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Party	R\$/m ³	45.27	-
Tank Car: SABESP	R\$/m ³	111.08	-
Permissionaires	R\$/1,000 m ³	2,495.78	1,608.00

Table 3 - Regional Systems Executive Board (RS and RN):
Includes the municipalities of the RS and RN business units

Social Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	9.05	9.05
From 11 to 20	R\$/m ³	1.41	1.41
From 21 to 30	R\$/m ³	2.62	2.62
From 31 to 50	R\$/m ³	3.73	3.73
Over 50	R\$/m ³	5.07	5.07
Vulnerable Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	6.90	6.90
From 11 to 20	R\$/m ³	0.78	0.78
From 21 to 30	R\$/m ³	2.61	2.61
From 31 to 50	R\$/m ³	7.88	7.88
Over 50	R\$/m ³	8.71	8.71
Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.00	29.00
From 11 to 20	R\$/m ³	4.04	4.04
From 21 to 50	R\$/m ³	5.34	5.34
Over 50	R\$/m ³	7.25	7.25
Commercial / Industrial / Public with no	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	58.24	58.24
From 11 to 20	R\$/m ³	7.58	7.58
From 21 to 50	R\$/m ³	16.57	16.57
Over 50	R\$/m ³	17.89	17.89
Commercial: Social Assistance Entities	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.11	29.11
From 11 to 20	R\$/m ³	3.81	3.81
From 21 to 50	R\$/m ³	8.33	8.33
Over 50	R\$/m ³	8.98	8.98
Public with contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.64	43.64
From 11 to 20	R\$/m ³	5.68	5.68
From 21 to 50	R\$/m ³	12.44	12.44
Over 50	R\$/m ³	13.44	13.44
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Party	R\$/m ³	45.27	-
Tank Car: SABESP	R\$/m ³	111.08	-
Ferries and Ships	Unit	Water Tariff	Sewage Tariff
Santos Coastal Area (<i>Baixada Santista</i>) - RS	R\$/m ³	19.91	-
North Coast (<i>Litoral Norte</i>) - RN	R\$/m ³	30.52	-

Table 4 - Regional Systems Executive Board (RR):
Includes the municipalities of the RR unit, except for Apiaí, Barra do Chapéu, Itaóca, Itapirapuã Paulista and Ribeira

Social Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	9.05	9.05
From 11 to 20	R\$/m ³	1.41	1.41
From 21 to 30	R\$/m ³	3.05	3.05
From 31 to 50	R\$/m ³	4.35	4.35
Over 50	R\$/m ³	5.17	5.17
Vulnerable Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	6.90	6.90
From 11 to 20	R\$/m ³	0.78	0.78
From 21 to 30	R\$/m ³	2.61	2.61
From 31 to 50	R\$/m ³	7.88	7.88
Over 50	R\$/m ³	8.71	8.71
Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.00	29.00
From 11 to 20	R\$/m ³	4.04	4.04
From 21 to 50	R\$/m ³	6.21	6.21
Over 50	R\$/m ³	7.43	7.43
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	58.24	58.24
From 11 to 20	R\$/m ³	6.89	6.89
From 21 to 50	R\$/m ³	11.62	11.62
Over 50	R\$/m ³	14.75	14.75
Commercial: Social Assistance Entities	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.11	29.11
From 11 to 20	R\$/m ³	3.47	3.47
From 21 to 50	R\$/m ³	5.86	5.86
Over 50	R\$/m ³	7.42	7.42
Public with contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.64	43.64
From 11 to 20	R\$/m ³	5.14	5.14
From 21 to 50	R\$/m ³	8.74	8.74
Over 50	R\$/m ³	11.10	11.10
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	45.27	-
Tank Car: SABESP	R\$/m ³	111.08	-

Table 5 - Regional Systems Executive Board (GT - Countryside):

Includes the municipalities of the following units: RA (except for the municipality of Tejuπά), RB, RG (except for the municipalities of Aguaí and Tapiratiba), RJ (except for the municipality of Saltinho), RM, RR (only for the municipalities of Apiaí, Barra do Chapéu, Itaóca, Itapirapuã Paulista and Ribeira) and RT (except for the municipality of Lins)

Social Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	9.05	7.23
From 11 to 20	R\$/m ³	1.41	1.13
From 21 to 30	R\$/m ³	3.05	2.42
From 31 to 50	R\$/m ³	4.35	3.51
Over 50	R\$/m ³	5.17	4.17
Vulnerable Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	6.90	5.52
From 11 to 20	R\$/m ³	0.78	0.63
From 21 to 30	R\$/m ³	2.61	2.09
From 31 to 50	R\$/m ³	7.88	6.31
Over 50	R\$/m ³	8.71	6.97
Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.00	23.26
From 11 to 20	R\$/m ³	4.04	3.19
From 21 to 50	R\$/m ³	6.21	4.96
Over 50	R\$/m ³	7.43	5.91
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	58.24	46.58
From 11 to 20	R\$/m ³	6.89	5.47
From 21 to 50	R\$/m ³	11.13	8.90
Over 50	R\$/m ³	13.07	10.43
Commercial: Social Assistance Entities	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.11	23.29
From 11 to 20	R\$/m ³	3.47	2.73
From 21 to 50	R\$/m ³	5.61	4.49
Over 50	R\$/m ³	6.55	5.23
Public with contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.64	34.93
From 11 to 20	R\$/m ³	5.14	4.13
From 21 to 50	R\$/m ³	8.39	6.68
Over 50	R\$/m ³	9.78	7.85
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	45.27	-
Tank Car: SABESP	R\$/m ³	111.08	-

Table 6 - Regional Systems Executive Board (RV):
Includes the municipalities of the RV unit (except for the municipalities of Guararema and Santa Isabel)

Social Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	9.05	7.23
From 11 to 20	R\$/m ³	1.41	1.13
From 21 to 30	R\$/m ³	3.05	2.42
From 31 to 50	R\$/m ³	4.35	3.51
Over 50	R\$/m ³	5.17	4.17
Vulnerable Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	6.90	5.52
From 11 to 20	R\$/m ³	0.78	0.63
From 21 to 30	R\$/m ³	2.61	2.09
From 31 to 50	R\$/m ³	7.88	6.31
Over 50	R\$/m ³	8.71	6.97
Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.00	23.26
From 11 to 20	R\$/m ³	4.04	3.19
From 21 to 50	R\$/m ³	6.21	4.96
Over 50	R\$/m ³	7.43	5.91
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	58.24	46.58
From 11 to 20	R\$/m ³	6.89	5.47
From 21 to 50	R\$/m ³	11.48	9.19
Over 50	R\$/m ³	14.57	11.61
Commercial: Social Assistance Entities	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	29.11	23.29
From 11 to 20	R\$/m ³	3.47	2.73
From 21 to 50	R\$/m ³	5.77	4.59
Over 50	R\$/m ³	7.21	5.83
Public with contract	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.64	34.93
From 11 to 20	R\$/m ³	5.14	4.13
From 21 to 50	R\$/m ³	8.59	6.92
Over 50	R\$/m ³	10.94	8.75
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	45.27	-
Tank Car: SABESP	R\$/m ³	111.08	-

Table 7 - Regional Systems Executive Board
For the municipalities of Adamantina and Pirapozinho

Special Commercial	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.68	34.94
From 11 to 20	R\$/m ³	5.16	4.06
From 21 to 50	R\$/m ³	11.13	8.90
Over 50	R\$/m ³	13.07	10.43

Note: The tariffs of Table 5 apply to the remaining categories

Table 8 - Regional Systems Executive Board
For the municipality of Presidente Prudente

Special Residential	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	24.65	19.76
From 11 to 20	R\$/m ³	3.45	2.72
From 21 to 50	R\$/m ³	6.21	4.96
Over 50	R\$/m ³	7.43	5.91
Special Commercial	Unit	Water Tariff	Sewage Tariff
From 0 to 10	R\$/month	43.68	34.94
From 11 to 20	R\$/m ³	5.16	4.06
From 21 to 50	R\$/m ³	11.13	8.90
Over 50	R\$/m ³	13.07	10.43

Note: The tariffs of Table 5 apply to the remaining categories

**Table 9 - Metropolitan Board - Wholesale water supply and sewage treatment for
permissionaire municipalities in the Metropolitan Region of São Paulo (actual rate in
R\$/1,000 m³)**

Municipality	Wholesale water	Sewage treatment
Mogi das Cruzes	2,495.78	1,608.00
São Caetano do Sul	2,495.78	1,608.00