

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP

Form 6-K

May 30, 2018

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 May, 2018
(Commission File No. 1-31317)

Companhia de Saneamento Básico do Estado de São Paulo - SABESP
(Exact name of registrant as specified in its charter)

Basic Sanitation Company of the State of Sao Paulo - SABESP
(Translation of Registrant's name into English)

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

Indicate by check mark whether the registrant files or will file
annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K
in paper as permitted by Regulation S-T Rule 101(b)(1) .

Indicate by check mark if the registrant is submitting the Form 6-K
in paper as permitted by Regulation S-T Rule 101(b)(7) .

Indicate by check mark whether the registrant by furnishing the
information contained in this Form is also thereby furnishing the
information to the Commission pursuant to Rule 12g3-2(b) under
the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicated below the file number assigned to the
registrant in connection with Rule 12g3-2(b):

COMPANHIA DE SANEAMENTO BÁSICO DO ESTADO DE SÃO PAULO – SABESP

PUBLICLY-HELD COMPANY

Corporate Taxpayer’s ID (CNPJ) No. 43.776.517/0001-80

MATERIAL FACT

SECOND ORDINARY TARIFF REVISION

Companhia de Saneamento Básico do Estado de São Paulo – Sabesp (“Company” or “Sabesp”), pursuant to the provisions of Article 157, Paragraph 4 of Law 6.404/76 and the provisions of CVM Instruction 358/02, hereby informs its shareholders and the market in general that, on May 24, 2018, given the final result of Sabesp’s 2nd Ordinary Tariff Revision, the Company filed at the Regulatory Agency for Sanitation and Energy of the State of São Paulo (ARSESP - *Agência Reguladora de Saneamento e Energia do Estado de São Paulo*): i) a reconsideration request; ii) a clarification and revision request.

The reconsideration request consists of an administrative appeal, addressed to ARSESP’s CEO, requesting the revision of the regulatory decision substantiated by ARSESP Resolution nº 794/2018 with the purpose of applying the due compensatory adjustment in the revenue, cost of electricity and investments executed in the first cycle.

The clarification and revision request: i) explanation of the reasons that led to a significant reduction in the final forecast of OPEX for the 2017-2020 period; ii) a revision of the calculation of Factor X, of the compensatory adjustment for the delay in the application of the 2nd Ordinary Tariff Revision and the calculation of the financial component related to municipal funds.

The documents sent to the ARSESP, today, can be found on Sabesp's website, in the area of Investor Relations.

São Paulo, May 24, 2018.

Rui de Britto Álvares Affonso

Chief Financial Officer and Investor Relations Officer

