

TELESP PARTICIPACOES SA

Form 424B3

June 28, 2005

THE BANK OF  
NEW YORK  
NEW YORKS FIRST BANK - FOUNDED 1784 BY  
ALEXANDER HAMILTON  
101 BARCLAY STREET, NEW YORK, N.Y.  
10286  
AMERICAN DEPOSITARY RECEIPTS

June 27, 2005

U.S. Securities & Exchange  
Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn.: Document Control

Re: American Depositary  
Shares evidenced by American  
Depositary Receipts  
representing non-voting  
preferred shares of  
Telecomunicacoes de Sao  
Paulo S.A. - Telesp (Form F-6,  
Registration No. 333-9474).

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Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the Securities Act of 1933, as amended, on behalf of The Bank of New York, as Depositary for securities against which American Depositary Receipts are to be issued, we attach a copy of the new prospectus (Prospectus) reflecting a change in the number of shares represented by each American Depositary Share.

As required by Rule 424(e), the upper right hand corner of the cover page has a reference to Rule 424(b)(3) and to the file number of the registration statement to which the Prospectus relates.

Pursuant to Section III B of the General Instructions to the Form F-6 Registration Statement, the Prospectus consists of the revised form of ADR certificate.

Please contact me with any questions or comments on 212 815-4831.

Very truly yours,

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Encl.

cc: Paul Dudek, Esq.