

TELESP HOLDING CO  
Form 424B3  
October 12, 2011

October 11 2011

SECURITIES & EXCHANGE COMMISSION  
450 Fifth Street NW  
Washington DC 20549  
Attn. Document Control

RE American Depositary Receipts  
representing one deposited share of  
Telecomunicacoes de Sao Paulo S.A. - TELESP  
(Form F-6 Registration No. 333-174806)

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 Mellon as Depositary for securities against which American Depositary Receipts are to be issued we attach a copy of the new prospectus (Prospectus) reflecting the name change from Telecomunicacoes de Sao Paulo S.A. - Telesp to Telefonica Brasil S.A..

As required by Rule 424(e) the upper right hand corner of the Prospectus 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 ADR certificate with the revised name for the company.

The Prospectus has been revised to reflect the new name and has been over stamped with

Effective October 11 2011 the companys name has been changed to Telefonica Brasil S.A.

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

Perry Palma Gil  
Vice President  
The Bank of New York Mellon - ADR Division  
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