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16. Costs and expenses by nature

	March 31, 2015		March 31, 2014	
	Cost of services provided	Expenses	Cost of services provided	Expenses
Distribution system fee	(3,134)	—	(2,320)	—
Inspection fee	(128)	—	(25)	—
Depreciation (*)	(16,782)	(87)	(16,942)	(30)
Third-party services	(2,469)	(1,587)	(2,053)	(2,839)
Personnel expenses	—	(1,444)	(1)	(883)
Rentals	(485)	(71)	(542)	(77)
Insurance	—	(13)	(790)	(1)
Other (expenses) income, net	(227)	(1,588)	(14)	(1,142)
Total	(23,225)	(4,790)	(22,687)	(4,972)

(*) Includes R594 and R536 for 2015 and 2014, respectively, as allocated from Parent (note 14).

17. Finance income (expenses)

	March 31, 2015	March 31, 2014
Finance income		
Income from short-term investments and restricted deposits	5,563	4,332
	<u>5,563</u>	<u>4,332</u>
Finance expenses		
Interest on borrowings	(17,537)	(17,535)
Financing and guarantee fees, expenses, taxes and others	(1,528)	(1,251)
	<u>(19,065)</u>	<u>(18,786)</u>
Finance expense—net	(13,502)	(14,454)

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