

EXHIBIT 4
Asset Categories Under the Simplified Depreciation System of SIT

	Category			
	I	II	III	IV
Annual Recovery Percentage	30%	7.5%	4%	3%

I: Assets used in agricultural, mining, manufacturing, transportation, trade, and service sectors.

II: Assets used for energy production, a few other relatively long-lived utility properties, and most land improvements.

III : Residential buildings.

IV: Nonresidential buildings and other long-lived real property.