Exhibit D

SMART INVESTMENT CHART FOR PERSONAL PROPERTY (PA 198)

Value of Investment \$500,000 - \$649,000 1-4 5-9 10-15 16-22 23-30 31-39 40-49 50 + \$650,000 - \$844,999 \$850,000 - \$1,099,999 \$1,100,000 - \$1,424,999 \$1,425,000 - \$1,854,999 \$1,855,000 - \$2,409,999 \$2,410,000 - \$3,139,999 \$3,140,000 +

Number of New or Retained Jobs Resulting from Equipment Acquisition/Lease

Note: A minimum of 1 new or retained job and \$500,000 in investment is required