

Exhibit D

2004 SMART INVESTMENT CHART FOR PERSONAL PROPERTY (PA 198)

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

Value of Investment	1-4	5-9	10-15	16-22	23-30	31-39	40-49	50 +
\$500,000 - \$649,000	1	2	3	4	5	6	7	8
\$650,000 - \$844,999	2	3	4	5	6	7	8	
\$850,000 - \$1,099,999	3	4	5	6	7	8		
\$1,100,000 - \$1,424,999	4	5	6	7	8			
\$1,425,000 - \$1,854,999	5	6	7	8				
\$1,855,000 - \$2,409,999	6	7	8					
\$2,410,000 - \$3,139,999	7	8						
\$3,140,000 +	8							

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

Exhibit D

2008 SMART INVESTMENT CHART FOR PERSONAL PROPERTY (PA 198)

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

Value of Investment	1-9	10-19	20-29	30-39	40-49	50-59	60-69	70 +
\$500,000 - \$999,000	1	2	3	4	5	6	7	8
\$1,000,000 - \$1,499,999	2	3	4	5	6	7	8	
\$1,500,000 - \$1,999,999	3	4	5	6	7	8		
\$2,000,000 - \$2,449,999	4	5	6	7	8			
\$2,500,000 - \$2,999,999	5	6	7	8				
\$3,000,000 - \$3,499,999	6	7	8					
\$3,500,000 - \$3,999,999	7	8						
\$4,000,000 +	8							

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