## **Exhibit A**

## 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