

CERTIFICATE OF SERVICE

I hereby certify that a true and exact copy of the foregoing Brief of Appellant State Board of Equalization has been served upon counsel for Appellee by U.S. Mail, postage prepaid, addressed to:

Martha J. Trammell
NISSAN NORTH AMERICA, INC.
983 Nissan Drive
Smyrna, Tennessee 37167

Timothy J. Peaden
Mary T. Benton
ALSTON & BIRD, LLP
One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

on this the _____ day of July, 2003.

MARY ELLEN KNACK
Assistant Attorney General