

MONDAY, MARCH 21, 2005

NO. 13

#23363

DAN NELSON, AUTOMOTIVE  
INC., d/b/a DAN NELSON  
ISUZU, a South Dakota Corporation and  
SOUTH DAKOTA ACCEPTANCE  
CORPORATION, d/b/a CNAC, a South  
Dakota Corporation,  
Plaintiffs and Appellants,

vs.

GARY R. VIKEN, in his individual  
Capacity and in his official capacity as  
Secretary of Revenue,  
Defendant and Appellee.

Mr. Ronald A. Parsons, Jr.  
Mr. A. Russell Janklow  
Johnson, Heidepriem, Miner,  
Marlow and Janklow  
Attorneys at Law  
431 N Phillips Ave #400  
Sioux Falls SD 57104-5933  
Ph 338-4304

(FOR APPELLANTS)

Mr. Donald W. Hageman  
Attorney  
South Dakota Department of Revenue  
Revenue and Regulation  
445 E Capitol Ave  
Pierre SD 57501  
Ph 773-4701

(FOR APPELLEE)

NON ORAL