EX8.1.41

NISSAN

July 26, 2011

Executive Committee
City of Toronto
c/o Frances Pritchard
10th floor, West Tower, City Hall
100 Queen Street West
Toronto, ON M5H 2N2

Re: Toronto Atmospheric Fund

Dear Executive Committee,

Nissan Canada is pleased to provide this letter in support of the important work being undertaken by the Toronto Atmospheric Fund (TAF) for the benefit of Toronto area residents and businesses.

Nissan Canada has been working with TAF on its initiative of encouraging the early adoption of low and zero emission vehicles. TAF has been the conduit through which interested business groups and organizations have been able to collaborate on how to bring electric and low emission vehicles to the City of Toronto. It is a result of TAF's important work that Nissan Canada reserved and allocated a signification portion of Canada's first allotment of the Nissan LEAF, world car of the year and the first mass produced zero emission all electric vehicle, to public and private sector businesses operating in the Toronto area.

TAF's mandate and work product will help ensure that constituents in the City of Toronto benefit from zero emission electric vehicles like the Nissan LEAF. It is through this mandate and work product that TAF will help the City of Toronto significantly reduce greenhouse gases from the light duty transportation sector in the Toronto area.

Yours Truly,

Jeff Van Damme

Regional Counsel & Corporate Secretary