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June 29, 2012

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RBS Asset Finance, Inc.
71 South Wacker Drive, 28th Floor
Chicago, IL 60606

Grossmont Healthcare District
9001 Wakarusa Street
La Mesa, CA 91942

Re: Lease Agreement dated as of June 1, 2012 (the "Lease Agreement") by and between RBS Asset Finance, Inc. ("Lessor") and Grossmont Healthcare District ("Lessee")

Ladies and Gentlemen:

We have acted as special tax counsel to Lessor in connection with the Lease agreement and the other Lessee Documents (as defined in the Lease Agreement). We have examined the law and such certified proceedings, the Lessee Documents and other papers as deemed necessary to render this opinion. Capitalized terms used herein but not otherwise defined shall have the meanings ascribed thereto in the Lease Agreement.

As to questions of fact material to our opinion we have relied upon factual matters, representations, warranties and certifications of Lessee and Grossmont Hospital Corporation ("Hospital") contained in the Lessee Documents, the certified proceedings and other certifications of public officials furnished to us and certifications by officials of Lessee and Hospital without undertaking to verify the same by independent investigation.

Lessee has in the Lease Agreement agreed to make Lease Payments sufficient to pay the principal of and interest on the Lease when due. Lessee has pledged and assigned for the benefit of Lessor or its assigns such moneys payable under the Co-Generation Agreement (as defined in the Lease Agreement) to Lessor, but excluding certain rights to indemnification expressly reserved by Lessee pursuant to the Lease Agreement and the Co-Generation Agreement.

Reference is made to an opinion of even date herewith of The Law Offices of Jeffery Scott, counsel to Lessee, with respect to, among other matters, the existence of Lessee, the power of Lessee to enter into and perform the Lessee Documents and obtain the Lease, the authorization, execution and delivery of the Lessee Documents by Lessee and the extent to which the Lessee Documents are binding and enforceable upon Lessee.

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Reference is made to the opinion of even date herewith of Carlisle C. Lewis, III, Esq., counsel to Hospital, with respect to, among other matters, the corporate existence of Hospital, the power of Hospital to enter into the Co-Generation Agreement and the other agreements to which Hospital is a party (the "Hospital Documents"), the authorization, execution and delivery of the Hospital Documents by Hospital, the extent to which the Hospital Documents are binding and enforceable upon Obligor and the status of the letter of determination issued by the Internal Revenue Service.

We express no opinion with respect to compliance by any party with applicable legal requirements in connection with the operation of the Project.

Based on our examination of the aforementioned documents, we are of the opinion, as of the date hereof and under existing law, as follows:

Based upon an examination of the aforementioned documents and such other documents and opinions as we have deemed relevant and necessary as a basis for the opinions set forth herein, and in reliance thereon, it is our opinion as special tax counsel that, as of the date hereof and assuming compliance with certain covenants contained in the Lessee Documents, under the statutes, regulations, rulings and judicial decisions existing on the date of the original delivery of the Lease Agreement, the interest on the Lease, being that portion of the payments that is paid by Lessee to Lessor and which is designated as and comprising interest, as provided in the Lease Agreement, is excludable from gross income for purposes of federal income taxation. In addition, such interest portion of the Lease is not a specific preference item for purposes of the alternative minimum tax provisions imposed on individuals and corporations set forth in the Internal Revenue Code of 1986, as amended (the "Code"), although such interest will be included in adjusted current earnings of certain corporations, and such corporations are required to include in the calculation of alternative minimum taxable income 75% of the excess of such corporations' adjusted current earnings over their alternative minimum taxable income (determined without regard to such adjustment and prior to reduction for certain net operating losses). The Lease is not a "qualified tax-exempt obligation" for purposes of Section 265(b) of the Code. We express no opinion regarding other federal tax consequences arising with respect to the Lease.

The Code imposes various restrictions, conditions and requirements relating to the exclusion from gross income for federal income tax purposes of interest on obligations, such as the Lease. Lessee has covenanted in the Lease Agreement, and Lessee and Hospital have covenanted in the Tax Regulatory Agreement and certain other documents, to comply with certain guidelines and limitations designed to assure that interest on the Lease will not become includible in gross income. Failure to comply with these covenants may result in interest on the Lease being included in gross income from the date of issue of the Lease. Our opinions assume compliance with such covenants.

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The accrual or receipt of interest on the Lease may otherwise affect the federal income tax liability of the recipient. The extent of these other tax consequences will depend upon the recipient's particular tax status or other items of income or deduction. We specifically express no opinion regarding any such consequences. Additionally, we express no opinion regarding whether interest on the Lease is exempt from income taxation in the State of California.

The opinions expressed herein are based upon existing law as of the date hereof and we offer no opinion as to any proposed or pending legislation or as to any other matters, and the owner of the Lease shall not be entitled to rely on this firm with respect thereto.

This letter is furnished by us as special tax counsel to Lessor. No attorney-client relationship has existed or exists between our firm and the addressees hereto by virtue of this letter (other than Lessor). This opinion may be relied upon by the addressees hereto and any permitted assignee of Lessor's interest in the Lease.

Very truly yours,


KUTAK ROCK LLP