Siemens Capital Corporation

International Swaps and Derivatives Association 600 Fifth Avenue, 27th Floor Rockefeller Center

New York, NY 10020-2302

USA

Mark Cipollina SCC Department +1 908 429 2870 Telephone Fax +1 908 429 2890 E-Mail mark.cipollina@sfs.siemens.com

Our reference

2000-12-11 Date

EMU Protocol (Greece) - Adherence

Dear Sirs,

The purpose of this letter is to confirm our adherence to the ISDA EMU Protocol (Greece) as puplished by the International Swaps and Derivatives Association, Inc. on 10th October, 2000 (the "Protocol"). This letter constitutes an Adherence Letter as referred to in the Protocol.

The definitions and provisions contained in the Protocol are incorporated into this Adherence Letter, which supplements and forms part of each ISDA Master Agreement between us and each other Adhering Party.

1. Specified Terms

Annex 1	ISDA EMU Continutiy Provision (Greece)	Applicable
Annex 2	Price Sources	Applicable
Annex 3	Payment Netting	Applicable
Annex 4	EMU Definitions	Applicable
Annex 5	Bond Options	Applicable
Annex 6	Equity Derivatives	Not applicable

2. Appointment as Agent and Release

Siemens Capital Corporation

200 Somerset Corporate Blvd. Bridgewater, NJ 08807

We hereby appoint ISDA as our agent for the limited purposes of the Protocol and accordingly We waive, and hereby release ISDA from, any rights, claims, actions or causes of action whatsoever (whether in contract, tort or otherwise) arising out of or in any way relating to this Adherence Letter or our adherence to the Protocol or any actions contemplated as being required by ISDA.

3. Payment

We will transfer the payment of U.S. \$500.00 on your account.

4. Contact Details

Our contact details for purposes of this Adherence Letter are:

Name: Mark Cipollina

Address: Siemens Capital Corporation

200 Somerset Corporate Blvd., Bridgewater, N J 08807

Telephone: +1 908 429 2870 Fax: +1 908 429 2890

We consent to the puplication of the conformed copy of this letter by ISDA and to the disclosure by ISDA of the contents of this letter.

Yours sincerely, Siemens Capital Corporation

Mark Cipollina Senior Vice President Stefan Heuser Senior Vice President