

Account Number XXXXXXXXXX  
FINANCIAL TRUST COMPANY INC

**Asset Account Portfolio**  
August 01, 2002 - August 31, 2002

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## Outstanding Foreign Exchange Contracts

### Net Currency Exposure Summary

|                 | Value in Currency |
|-----------------|-------------------|
| Swiss Franc     | 29,832,000.00     |
| Pound Sterling  | 10,000,000.00     |
| Norwegian Krone | 153,575,000.00    |
| Swedish Krona   | 182,800,000.00    |
| U S Dollar      | - 74,898,913.18   |

### Gain/Loss Summary

|                                   | Value in USD      |
|-----------------------------------|-------------------|
| Total Unrealized Closed           | 547,500.01        |
| Total Unrealized Open             | - 328,662.40      |
| <b>Total Unrealized Gain/Loss</b> | <b>218,837.61</b> |

### Foreign Exchange Contracts

| Trade Date | Settlement Date | Currency | Amount | Counter Currency | Counter Amount | Contract Rate | Current Market Forward Rate | Market Value Receivables USD | Market Value Payables USD | Unrealized Gain/Loss USD |
|------------|-----------------|----------|--------|------------------|----------------|---------------|-----------------------------|------------------------------|---------------------------|--------------------------|
|------------|-----------------|----------|--------|------------------|----------------|---------------|-----------------------------|------------------------------|---------------------------|--------------------------|

#### SPECULATIVE

#### SWISS FRANC - U S DOLLAR

|                   |            |     |                      |     |                        |        |          |                      |                      |                     |
|-------------------|------------|-----|----------------------|-----|------------------------|--------|----------|----------------------|----------------------|---------------------|
| Jul. 11 02        | Jul. 17 02 | CHF | - 14,975,000.00      | USD | 10,101,180.44          | 1.4825 | 1.502797 | 10,101,180.44        | 9,964,754.76         | 136,425.68          |
| Jun. 21 02        | Sep. 25 02 | CHF | 15,120,000.00        | USD | - 10,000,000.00        | 1.512  | 1.499492 | 10,083,417.63        | 10,000,000.00        | 83,417.63           |
| Jul. 22 02        | Sep. 25 02 | CHF | 44,327,000.00        | USD | - 30,517,728.06        | 1.4525 | 1.499492 | 29,561,352.75        | 30,517,728.06        | - 956,375.31        |
| Jul. 26 02        | Sep. 25 02 | CHF | - 14,640,000.00      | USD | 10,000,000.00          | 1.464  | 1.499492 | 10,000,000.00        | 9,763,309.14         | 236,690.86          |
| <b>Total Open</b> |            |     | <b>29,832,000.00</b> |     | <b>- 20,416,547.62</b> |        |          | <b>59,745,950.82</b> | <b>60,245,791.96</b> | <b>- 499,841.14</b> |

#### POUND STERLING - U S DOLLAR

|                     |            |     |                      |     |                        |        |          |                      |                      |                   |
|---------------------|------------|-----|----------------------|-----|------------------------|--------|----------|----------------------|----------------------|-------------------|
| Jun. 20 02          | Sep. 24 02 | GBP | 10,000,000.00        | USD | - 14,925,000.00        | 1.4925 | 1.544720 | 15,447,199.99        | 14,925,000.00        | 522,199.99        |
| Jul. 12 02          | Sep. 24 02 | GBP | - 5,000,000.00       | USD | 7,697,500.00           | 1.5395 | 1.544720 | 7,697,500.00         | 7,723,599.99         | - 26,099.99       |
| Jul. 26 02          | Sep. 24 02 | GBP | - 5,000,000.00       | USD | 7,775,000.00           | 1.555  | 1.544720 | 7,775,000.00         | 7,723,599.99         | 51,400.01         |
| <b>Total Closed</b> |            |     | <b>0.00</b>          |     | <b>547,500.00</b>      |        |          | <b>30,919,699.99</b> | <b>30,372,199.98</b> | <b>547,500.01</b> |
| Jul. 11 02          | Sep. 25 02 | GBP | 10,000,000.00        | USD | - 15,534,000.00        | 1.5534 | 1.544629 | 15,446,291.66        | 15,534,000.00        | - 87,708.34       |
| <b>Total</b>        |            |     | <b>10,000,000.00</b> |     | <b>- 14,986,500.00</b> |        |          | <b>46,365,991.65</b> | <b>45,906,199.98</b> | <b>459,791.67</b> |