

Account Number: XXXXXXXXXX  
FINANCIAL TRUST COMPANY INC**Asset Account Portfolio**  
December 01, 2002 - December 31, 2002

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**Foreign Exchange Contracts** continued

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
<b>POUND STERLING - U S DOLLAR</b>										
Dec. 13 02	Dec. 15 03	GBP	5,000,000.00	USD	- 7,770,500.00	1.5541	1.572346	7,861,729.16	7,770,500.00	91,229.16
<b>JAPANESE YEN - U S DOLLAR</b>										
Dec. 30 02	Apr. 7 03	JPY	1,181,500,000.00	USD	- 10,000,000.00	118.15	118.237271	9,992,618.95	10,000,000.00	- 7,381.05
Dec. 13 02	Dec. 15 03	JPY	1,186,500,000.00	USD	- 10,000,000.00	118.65	117.081596	10,133,958.19	10,000,000.00	133,958.19
<b>Total Open</b>			<b>2,368,000,000.00</b>		<b>- 20,000,000.00</b>			<b>20,126,577.14</b>	<b>20,000,000.00</b>	<b>126,577.14</b>
<b>MEXICAN NEW PESO - U S DOLLAR</b>										
Dec. 30 02	Jan. 2 03	MXN	- 102,000,000.00	USD	9,855,072.46	10.35	10.35	9,855,072.46	9,855,072.46	0.00
Dec. 30 02	Mar. 3 03	MXN	102,000,000.00	USD	- 9,750,501.86	10.461	0.00	0.00	0.00	0.00
<b>Total Open</b>			<b>0.00</b>		<b>104,570.60</b>			<b>9,855,072.46</b>	<b>9,855,072.46</b>	<b>0.00</b>
<b>NORWEGIAN KRONE - U S DOLLAR</b>										
Dec. 9 02	Jan. 6 03	NOK	36,350,000.00	USD	- 5,000,000.00	7.27	6.933889	5,242,367.99	5,000,000.00	242,367.99
Dec. 13 02	Jan. 6 03	NOK	- 36,350,000.00	USD	5,073,272.85	7.165	6.933889	5,073,272.85	5,242,367.99	- 169,095.14
<b>Total Closed</b>			<b>0.00</b>		<b>73,272.85</b>			<b>10,315,640.84</b>	<b>10,242,367.99</b>	<b>73,272.85</b>
Dec. 30 02	Jun. 12 03	NOK	71,125,000.00	USD	- 10,000,000.00	7.1125	7.073276	10,055,453.77	10,000,000.00	55,453.77
Dec. 11 02	Dec. 15 03	NOK	73,135,000.00	USD	- 9,616,699.53	7.605	7.223513	10,124,575.73	9,616,699.53	507,876.20
Dec. 11 02	Dec. 15 03	NOK	38,025,000.00	USD	- 5,000,000.00	7.605	7.223513	5,264,059.51	5,000,000.00	264,059.51
Dec. 12 02	Dec. 15 03	NOK	37,560,000.00	USD	- 5,000,000.00	7.512	7.223513	5,199,686.39	5,000,000.00	199,686.39
Dec. 12 02	Dec. 15 03	NOK	37,465,000.00	USD	- 5,000,000.00	7.493	7.223513	5,186,534.89	5,000,000.00	186,534.89
Dec. 13 02	Dec. 15 03	NOK	74,370,000.00	USD	- 9,962,491.63	7.465	7.223513	10,295,545.18	9,962,491.63	333,053.55
Dec. 13 02	Dec. 15 03	NOK	37,275,000.00	USD	- 5,000,000.00	7.455	7.223513	5,160,231.90	5,000,000.00	160,231.90
Dec. 13 02	Dec. 15 03	NOK	36,350,000.00	USD	- 4,885,424.37	7.4405	7.223513	5,032,177.86	4,885,424.37	146,753.49
<b>Total Open</b>			<b>405,305,000.00</b>		<b>- 54,464,615.53</b>			<b>56,318,265.23</b>	<b>54,464,615.53</b>	<b>1,853,649.70</b>
<b>Total</b>			<b>405,305,000.00</b>		<b>- 54,391,342.68</b>			<b>66,633,906.07</b>	<b>64,706,983.52</b>	<b>1,926,922.55</b>