

Account Number XXXXXXXXXX  
FINANCIAL TRUST COMPANY INC

**Asset Account Portfolio**  
September 01, 2003 - September 30, 2003

Page 14 of 72

## Outstanding Foreign Exchange Contracts

### Net Currency Exposure Summary

|                  | <i>Value in Currency</i> |
|------------------|--------------------------|
| Australia Dollar | 15,000,000.00            |
| Swiss Franc      | 22,050,000.00            |
| Euro Currency    | - 9,974,741.74           |
| Pound Sterling   | 3,000,000.00             |
| Norwegian Krone  | 23,330,600.00            |
| N Zealand Dollar | - 16,985,562.27          |
| U S Dollar       | - 11,442,220.59          |

### Gain/Loss Summary

|                                   | <i>Value in USD</i> |
|-----------------------------------|---------------------|
| Total Unrealized Closed           | - 174,208.00        |
| Total Unrealized Open             | 1,874,670.28        |
| <b>Total Unrealized Gain/Loss</b> | <b>1,700,462.28</b> |

### Foreign Exchange Contracts

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

#### HEDGE

##### EURO CURRENCY - U S DOLLAR

|            |           |     |                |     |               |       |          |               |               |      |
|------------|-----------|-----|----------------|-----|---------------|-------|----------|---------------|---------------|------|
| Sep. 30 03 | Oct. 2 03 | EUR | - 9,974,741.74 | USD | 11,630,548.87 | 1.166 | 0.857633 | 11,630,548.87 | 11,630,548.87 | 0.00 |
|------------|-----------|-----|----------------|-----|---------------|-------|----------|---------------|---------------|------|

##### N ZEALAND DOLLAR - U S DOLLAR

|            |           |     |                 |     |               |       |          |               |               |      |
|------------|-----------|-----|-----------------|-----|---------------|-------|----------|---------------|---------------|------|
| Sep. 30 03 | Oct. 2 03 | NZD | - 16,985,562.27 | USD | 10,106,409.55 | 0.595 | 1.680672 | 10,106,409.55 | 10,106,409.55 | 0.00 |
|------------|-----------|-----|-----------------|-----|---------------|-------|----------|---------------|---------------|------|

#### SPECULATIVE

##### AUSTRALIA DOLLAR - U S DOLLAR

|                   |            |     |                      |     |                       |        |          |                      |                      |                   |
|-------------------|------------|-----|----------------------|-----|-----------------------|--------|----------|----------------------|----------------------|-------------------|
| Sep. 26 03        | Oct. 14 03 | AUD | - 5,000,000.00       | USD | 3,363,500.00          | 0.6727 | 0.675796 | 3,363,500.00         | 3,378,978.20         | - 15,478.20       |
| Jun. 3 03         | Dec. 5 03  | AUD | 20,000,000.00        | USD | - 13,040,000.00       | 0.652  | 0.672170 | 13,443,399.26        | 13,040,000.00        | 403,399.26        |
| <b>Total Open</b> |            |     | <b>15,000,000.00</b> |     | <b>- 9,676,500.00</b> |        |          | <b>16,806,899.26</b> | <b>16,418,978.20</b> | <b>387,921.06</b> |