

Account Number: Q 30171-00-5  
FINANCIAL TRUST COMPANY INC

**Asset Account Portfolio**  
January 01, 2005 - January 31, 2005

| Trade Date               | Settlement Date | Type         | Description  | Currency | Quantity      | Price/Unit | Market Cost/Proceeds | Tax Cost     | Realized Gain/Loss USD |
|--------------------------|-----------------|--------------|--|----------|---------------|------------|----------------------|--------------|------------------------|
| <b>Settled</b> continued |                 |              |  |          |               |            |                      |              |                        |
| Jan 21                   | Jan 25          | Buy-Back Opt | AUD PUT USD CALL<br>FX EUROPEAN STYLE OPTION<br>APR 01, 2005 @ .715<br>KNOCK IN TRIGGERED @ .7193<br>BARRIER EXP 10/7/2004 | USD      | 20,000,000    |            | - 50,000.00          | 215,930.00   | 165,930.00 S           |
| Jan 21                   | Jan 26          | Buy-Back Opt | NZD PUT USD CALL<br>FX EUROPEAN STYLE OPTION<br>MAR 31, 2005 @ .665<br>KNOCK IN TRIGGERED @ .67<br>BARRIER EXP 10/7/2004   | USD      | 10,000,000    |            | - 33,250.00          | 99,750.00    | 66,500.00 S            |
| Jan 24                   | Jan 26          | Sell Option  | TWD CALL USD PUT<br>FX EUROPEAN STYLE OPTION<br>MAR 01, 2005 @ 32.75   | USD      | - 327,500,000 |            | 320,000.00           | - 196,000.00 | 124,000.00 S           |

| Trade Date     | Estimated Settlement Date | Type     | Description         | Currency | Quantity  | Price/Unit | Market Cost/Proceeds | Tax Cost        | Realized Gain/Loss USD |
|----------------|---------------------------|----------|---------------------|----------|-----------|------------|----------------------|-----------------|------------------------|
| <b>Pending</b> |                           |          |                     |          |           |            |                      |                 |                        |
| Jan 27         | Feb 1                     | Purchase | SPDR TRUST SERIES 1 | USD      | 200,000   | 117.60     | - 23,528,000.00      |                 |                        |
| Jan 28         | Feb 2                     | Sale     | SPDR TRUST SERIES 1 | USD      | - 200,000 | 117.34     | 23,459,227.90        | - 23,528,000.00 | - 68,772.10 S          |

| Trade Date                                | Settlement Date | Currency | Counter Amount  | Counter Currency | Counter Amount   | Contract Rate | Revaluation Rate | Contracted/ Base Amount USD | Revalued Amount USD | Realized Gain/Loss USD |
|---|-----------------|----------|-----------------|------------------|------------------|---------------|------------------|-----------------------------|---------------------|------------------------|
| <b>Settled Foreign Exchange Contracts</b> |                 |          |                 |                  |                  |               |                  |                             |                     |                        |
| <u>SPECULATIVE</u>                        |                 |          |                 |                  |                  |               |                  |                             |                     |                        |
| <b>SWISS FRANC - U S DOLLAR</b>           |                 |          |                 |                  |                  |               |                  |                             |                     |                        |
| Jan 21 05                                 | Jan 25 05       | CHF      | 11,925,000.00   | USD              | - 10,000,000.00  | 1.192500      | 1.192500         | - 10,000,000.00             | 10,000,000.00       |                        |
| Jan 21 05                                 | Jan 25 05       | CHF      | - 11,925,000.00 | USD              | 10,024,377.94    | 1.189600      | 1.192500         | 10,024,377.94               | - 10,000,000.00     | 24,377.94              |
| <b>POUND STERLING - JAPANESE YEN</b>      |                 |          |                 |                  |                  |               |                  |                             |                     |                        |
| Dec 6 04                                  | Jan 11 05       | GBP      | 10,000,000.00   | JPY              | 1,995,900,000.00 | 199.590000    | 1.876983         | 18,769,508.55               | - 19,216,290.37     | - 446,781.82           |