

Account Number: XXXXXXXXXX  
 FINANCIAL TRUST COMPANY INC

**Asset Account Portfolio**  
 September 01, 2002 - September 30, 2002

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## Outstanding Foreign Exchange Contracts

### Net Currency Exposure Summary

	<i>Value in Currency</i>
Swiss Franc	44,807,000.00
Norwegian Krone	77,000,000.00
U S Dollar	- 40,689,804.28

### Gain/Loss Summary

	<i>Value in USD</i>
Total Unrealized Open	99,853.14
<b>Total Unrealized Gain/Loss</b>	<b>99,853.14</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>
<b><u>SPECULATIVE</u></b>										
<b>SWISS FRANC - U S DOLLAR</b>										
Sep. 23 02	Oct. 24 02	CHF	44,807,000.00	USD	- 30,439,538.04	1.472	1.471996	30,439,622.50	30,439,538.04	84.46
<b>NORWEGIAN KRONE - U S DOLLAR</b>										
Sep. 23 02	Oct. 24 02	NOK	77,000,000.00	USD	- 10,250,266.24	7.512	7.439588	10,350,034.92	10,250,266.24	99,768.68
<b>Total Foreign Exchange Contracts</b>								<b>40,789,657.42</b>	<b>40,689,804.28</b>	<b>99,853.14</b>