

Account Number: Q 30171-00-5
FINANCIAL TRUST COMPANY INC**Asset Account Portfolio**
September 01, 2002 - September 30, 2002

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Account Transactions by Currency

Japanese Yen Activity Summary

| | <i>Amount this Period</i> | <i>Amount to Date</i> |
|--------------------------------------|-------------------------------|---------------------------|
| Beginning Balance | .00 | |
| Credits | | |
| Foreign Exchange | 604,500,000.00 | 604,500,000.00 |
| Debits | | |
| Foreign Exchange | - 604,500,000.00 | - 604,500,000.00 |
| Ending Balance | .00 | |
| Foreign Exchange Gains/Losses | 22,348.42 | |

Japanese Yen Activity by Date

| <i>Settlement Date</i> | <i>Type</i> | <i>Quantity</i> | <i>Description</i> | <i>Realized Gain/Loss USD</i> | <i>Amount</i> | <i>Amount USD</i> |
|----------------------------|--------------|-----------------|--|-----------------------------------|------------------|-------------------|
| Sep 25 | Fwd FX Ctrct | 37,500,000 | SETTLE FORWARD CURRENCY CONTRACT BUY NOK SELL JPY CONTRACT RATE : 16.120000000 TRADE 9/13/02 VALUE 9/25/02 | 22,348.42 | - 604,500,000.00 | - 4,922,838.87 |
| Sep 25 | Spot FX | - 36,636,363.64 | SPOT CURRENCY TRANSACTION - BUY BUY JPY SELL NOK SPOT RATE : 123.355000000 TRADE 9/24/02 VALUE 9/25/02 JAPANESE YEN NORWEGIAN KRONE | | 604,500,000.00 | 4,900,490.45 |