

Account Number [REDACTED]
FINANCIAL TRUST COMPANY INC**Asset Account Portfolio**
May 01, 2002 - May 31, 2002

Page 12 of 28

Outstanding Foreign Exchange Contracts

Net Currency Exposure Summary

| | <i>Value in Currency</i> |
|----------------|--------------------------|
| Euro Currency | - 20,000,000.00 |
| Pound Sterling | 12,782,000.00 |
| Swedish Krona | 68,194,000.00 |
| U S Dollar | - 7,000,000.00 |

Gain/Loss Summary

| | <i>Value in USD</i> |
|-----------------------------------|---------------------|
| Total Unrealized Open | 12.40 |
| Total Unrealized Gain/Loss | 12.40 |

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> |
|-----------------------------------------|------------------------|-----------------|-----------------|-------------------------|-----------------------|----------------------|------------------------------------|-------------------------------------|----------------------------------|---------------------------------|
| <u>SPECULATIVE</u> | | | | | | | | | | |
| EURO CURRENCY - POUND STERLING | | | | | | | | | | |
| May. 31 02 | Jun. 21 02 | EUR | - 20,000,000.00 | GBP | 12,782,000.00 | 0.6391 | 1.565525 | 18,677,333.20 | 18,667,499.98 | 9,833.22 |
| SWEDISH KRONA - U S DOLLAR | | | | | | | | | | |
| May. 30 02 | Jun. 24 02 | SEK | 68,194,000.00 | USD | - 7,000,000.00 | 9.742 | 9.755687 | 6,990,179.18 | 7,000,000.00 | - 9,820.82 |
| Total Foreign Exchange Contracts | | | | | | | | 25,667,512.38 | 25,667,499.98 | 12.40 |