

AUDITRACK SIMULATED BROKERAGE  
 6401 CONGRESS AVE.  
 SUITE 100  
 BOCA RATON, FL 33487

STATEMENT DATE: JAN 31, 2003

IA-GROUP.NET  
 MICHAEL IAG  
 8315 VIRGINIA STREET  
 SUITE 2  
 MERRILLVILLE, IN 46410

ACCOUNT NUMBER: V 003 77003

| DATE                                  | AT | LONG/BUY | SHRT/SELL | DESCRIPTION           | PRICE/LEGND | CC       | DEBIT   | CREDIT |
|---------------------------------------|----|----------|-----------|-----------------------|-------------|----------|---------|--------|
| ***** YOUR ACTIVITY THIS MONTH *****  |    |          |           |                       |             |          |         |        |
| 1/02/3                                | F1 |          | 1         | MAR 03 IMM NEW BPOUND | E           | P&S US   |         | 562.50 |
| 1/06/3                                | F1 | 1        | 1         | MAR 03 CBOT OATS      | A           | P&S US   | 362.50  |        |
| 1/06/3                                | F1 | 1        | 1         | MAR 03 SOYBEAN OIL    | A           | P&S US   | 134.00  |        |
| 1/06/3                                | F1 | 1        | 1         | MAR 03 FEEDER CATTLE  | C           | P&S US   |         | 287.50 |
| 1/06/3                                | F1 | 2        | 2         | MAR 03 COTTON         |             | P&S US   |         | 175.00 |
| 1/07/3                                | F1 | 1        | 1         | MAR 03 CBOT CORN      | A           | P&S US   |         | 200.00 |
| 1/07/3                                | F1 | 1        | 1         | MAR 03 IMM NEW BPOUND | E           | P&S US   |         | 400.00 |
| 1/08/3                                | F1 | 1        | 1         | MAR 03 CSC COCOA      |             | P&S US   |         | 300.00 |
| 1/09/3                                | F1 | 1        | 1         | MAR 03 HI-GRD COPPER  |             | P&S US   | 500.00  |        |
| 1/09/3                                | F1 | 1        | 1         | MAR 03 IMM NEW BPOUND | E           | P&S US   |         | 512.50 |
| 1/10/3                                | F1 | 1        | 1         | MAR 03 U.S. T-BONDS   | A           | P&S US   | 862.50  |        |
| 1/10/3                                | F1 | 1        | 1         | MAR 03 FEEDER CATTLE  | C           | P&S US   | 400.00  |        |
| 1/13/3                                | F1 | 1        | 1         | MAR 03 NY LT CRUDE    |             | P&S US   | 950.00  |        |
| 1/13/3                                | F1 | 1        | 1         | MAR 03 NY HEATING OIL |             | P&S US   | 953.00  |        |
| 1/14/3                                | F1 | 1        | 1         | MAR 03 CME REV LUMBER | C           | P&S US   |         | 467.00 |
| 1/14/3                                | F1 | 1        | 1         | MAR 03 EURO DOLLARS   | E           | P&S US   |         | .00    |
| 1/16/3                                | F1 | 1        | 1         | MAR 03 HI-GRD COPPER  |             | P&S US   | 500.00  |        |
| 1/16/3                                | F1 | 1        | 1         | MAR 03 IMM SWISS FRC  | E           | P&S US   | 775.00  |        |
| 1/21/3                                | F1 | 1        | 1         | MAR 03 CSC COCOA      |             | P&S US   |         | 300.00 |
| 1/21/3                                | F1 |          |           | INTEREST DECEMBER     |             | CASH US  |         | 121.61 |
| 1/22/3                                | F1 | 1        | 1         | APR 03 CATTLE         | C           | P&S US   |         | 220.00 |
| 1/24/3                                | F1 | 1        | 1         | APR 03 CME LEAN HOGS  | C           | P&S US   |         | 310.00 |
| 1/24/3                                | F1 | 1        | 1         | MAR 03 KCBT RED WHEAT |             | P&S US   |         | 450.00 |
| 1/27/3                                | F1 | 1        | 1         | MAR 03 IMM SWISS FRC  | E           | P&S US   | 87.50   |        |
| 1/27/3                                | F1 | 1        | 1         | MAR 03 JAPANESE YEN   | E           | P&S US   |         | 400.00 |
| 1/28/3                                | F1 | 1        | 1         | MAR 03 CSC COCOA      |             | P&S US   | 100.00  |        |
| 1/28/3                                | F1 | 1        | 1         | MAR 03 IMM NEW BPOUND | E           | P&S US   | 612.50  |        |
| 1/29/3                                | F1 | 1        | 1         | FEB 03 CATTLE         | C           | P&S US   |         | 220.00 |
| 1/29/3                                | F1 | 1        | 1         | FEB 03 PORK BELLIES   | C           | P&S US   |         | 490.00 |
| 1/29/3                                | F1 | 1        | 1         | MAR 03 US DLR INDEX   |             | P&S US   | 640.00  |        |
| 1/30/3                                | F1 | 1        | 1         | MAR 03 ROUGH RICE     | A           | P&S US   |         | 90.00  |
| 1/30/3                                | F1 | 1        | 1         | MAR 03 AUST DOLLAR    | E           | P&S US   |         | 170.00 |
| 1/30/3                                | F1 | 1        | 1         | MAR 03 IMM SWISS FRC  | E           | P&S US   |         | 425.00 |
| 1/31/3                                | F1 | 1        | 1         | MAR 03 CBOT WHEAT     | A           | P&S US   |         | 337.50 |
| ***** POSITIONS IN YOUR ACCOUNT ***** |    |          |           |                       |             |          |         |        |
| 1/31/3                                | F1 | 1        |           | MAR 03 SOYBEAN OIL    | A           | 20.36 US | 6.00    |        |
|                                       |    | 1*       |           | OPEN TRADE EQUITY     |             | 20.35    | 6.00*   |        |
| 1/31/3                                | F1 |          | 1         | MAR 03 HI-GRD COPPER  |             | 78.60 US | 212.50  |        |
|                                       |    |          | 1*        | OPEN TRADE EQUITY     |             | 79.45    | 212.50* |        |
| 1/31/3                                | F1 |          | 1         | MAR 03 NY HEATING OIL |             | 93.30 US |         | 16.80  |
|                                       |    |          | 1*        | OPEN TRADE EQUITY     |             | 93.26    |         | 16.80* |

AUDITRACK SIMULATED BROKERAGE  
 6401 CONGRESS AVE.  
 SUITE 100  
 BOCA RATON, FL 33487

STATEMENT DATE: JAN 31, 2003

IA-GROUP.NET  
 MICHAEL IAG  
 8315 VIRGINIA STREET  
 SUITE 2  
 MERRILLVILLE, IN 46410

ACCOUNT NUMBER: V 003 77003

| DATE                                       | AT | LONG/BUY | SHRT/SELL | DESCRIPTION          | PRICE/LEGND | CC | DEBIT   | CREDIT |
|--|----|----------|-----------|----------------------|-------------|----|---------|--------|
| 1/31/3                                     | F1 |          | 1         | MAR 03 NY UNLEAD GAS | 96.80       | US |         | 84.00  |
|  |    |          | 1*        | OPEN TRADE EQUITY    | 96.60       |    |         | 84.00* |
| ** US DOLLARS-REG**                        |    |          |           |                      |             |    |         |        |
| BEGINNING BALANCE                          |    |          |           | 40,365.73            |             |    |         |        |
| THIS MONTH'S ACTIVITY                      |    |          |           | 438.39-              |             |    |         |        |
| ENDING BALANCE                             |    |          |           | 39,927.34            |             |    |         |        |
| NET FUTURES PROFIT OR LOSS                 |    |          |           | 560.00-              |             |    |         |        |
| FUTURES OPEN TRADE EQUITY                  |    |          |           | 117.70-              |             |    |         |        |
| ACCOUNT VALUE AT MARKET                    |    |          |           | 39,809.64            |             |    |         |        |
| TOTAL COMMISSIONS                          |    |          |           | 1,700.00-            |             |    |         |        |
| *** CURRENT MONTH *** *** YEAR-TO-DATE *** |    |          |           |                      |             |    |         |        |
| FUTURES PROFIT OR LOSS                     |    |          |           | US                   | 560.00-     |    | 560.00- |        |