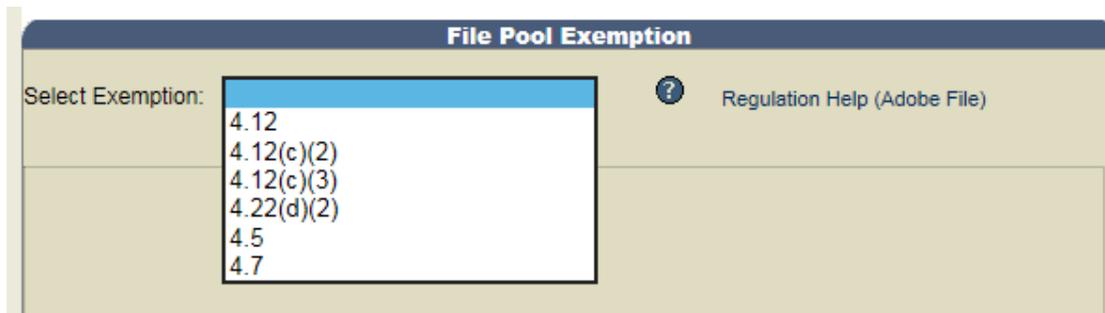


## Help Guide: Notifying NFA of Additional Alternative GAAP

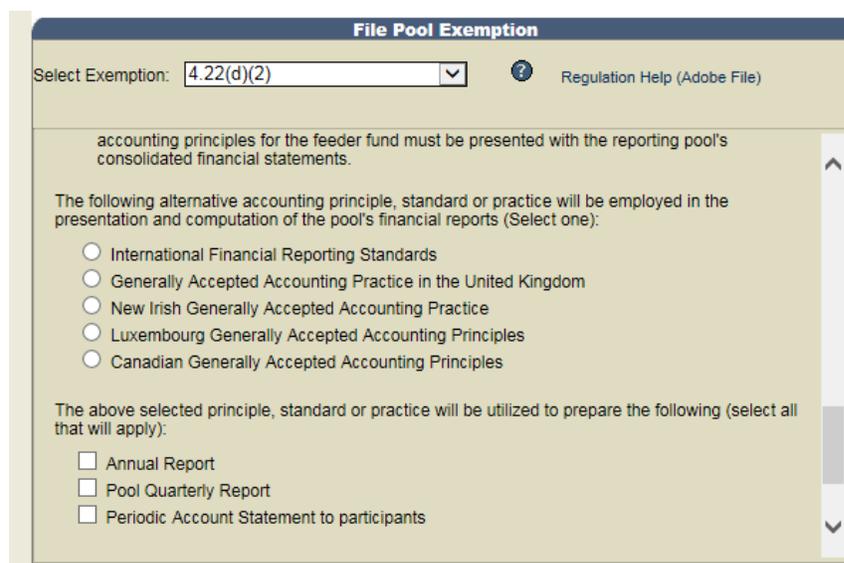
To notify NFA that a pool intends to use Additional Alternative GAAP relief provided by CFTC Regulation 4.22(d), a commodity pool operator (CPO) must file the 4.22(d)(2) pool exemption in [NFA's Exemption system](#).

To notify NFA, authorized users should follow these steps:

1. Navigate to [NFA Electronic Filings](#) and click [Exemptions](#) under Commodity Pool Operators.
2. Click [Login as Registrant](#) and enter your ORS ID and password;
3. Select the applicable pool by clicking on the Pool ID.
4. On the next screen, click on the drop down menu under [File Pool Exemption](#) and select the 4.22(d)(2) exemption,



5. Once the exemption is selected, indicate the additional alternative accounting principles, standards, or practices the CPO will use in the presentation and computation of the pool's financial reports, and for which filing(s) these principles, standards, or practices will be utilized.



The screenshot shows the "File Pool Exemption" form with the "Select Exemption:" dropdown menu set to "4.22(d)(2)". Below the dropdown menu, there is a question mark icon and the text "Regulation Help (Adobe File)". The form contains the following text and options:

accounting principles for the feeder fund must be presented with the reporting pool's consolidated financial statements.

The following alternative accounting principle, standard or practice will be employed in the presentation and computation of the pool's financial reports (Select one):

- International Financial Reporting Standards
- Generally Accepted Accounting Practice in the United Kingdom
- New Irish Generally Accepted Accounting Practice
- Luxembourg Generally Accepted Accounting Principles
- Canadian Generally Accepted Accounting Principles

The above selected principle, standard or practice will be utilized to prepare the following (select all that will apply):

- Annual Report
- Pool Quarterly Report
- Periodic Account Statement to participants



6. Scroll to the bottom and click Submit to affirm the exemption. You should now see the exemption for that pool listed under Active Exemptions at the top of the screen.

Active Exemption Information					
Exemptions	Date Filed	Withdraw Exemption	Print	Affirmed Date	Amend Exemption
4.22(d)(2)	01/19/2017	X			
1					