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Introduction

The web-based EasyFile application was designed to facilitate the submission of financial filings. The application provides an extensive help system to assist you when filling out your statements. This manual will help you navigate through the EasyFile application to submit your pool financial statements.

System Requirements

- EasyFile requires a currently supported version of Microsoft Explorer or Firefox
- JavaScript must be enabled in your web browser
- Cookies must be enabled in your web browser
- 128 Bit Encryption
- Adobe Acrobat Reader

Overview

Submitting pool financial statements using EasyFile involves a three-step process.

- 1) First, you will upload a PDF of the identical pool financial statement provided to the pool's limited partners, including the balance sheet, income statement, schedule of investments, footnotes, and the Independent Auditor's Opinion, if applicable.
- 2) Next, you will enter approximately 30 key financial balances into an electronic schedule and answer several pool specific questions. The balances should be pulled directly from the balance sheet, income statement and statement of changes in net asset value included in the pool's PDF filing.
- 3) Lastly, when you submit the electronic filing, the system will run some basic edit checks. It will also prompt you to read and agree to an electronic oath or affirmation. This oath or affirmation will apply to the information included in the PDF, as well as, the key financial balances and pool specific questions.

A statement filed using EasyFile satisfies your filing requirement with NFA. You should not mail a statement to NFA that has been entered using EasyFile.

Getting Started

Security

EasyFile makes use of your existing security for the NFA's Online Registration System (ORS). When your security manager creates a new user for your firm or edits the security of an existing user, your security manager will be able to add the ability to both Submit and Enter or only Enter financial filings for your firm (see picture below). The "Submit and Enter" security will allow a user to both enter the financial information and also submit the filing once complete. The firm's security manager can grant "Enter" access to anyone at the firm or outside parties such as a fund administrator or certified public accountant. However, the security manager should only grant "Submit and Enter" access to persons duly authorized to bind the pool operator in accordance with CFTC Regulation 4.22 (h)(3). The "Enter" security will allow a user only to enter financial information into the system and save the form and report for later submission, but they will not be able to submit them to NFA. Users that do not have any security to the financial filings will be designated as "None".

New Security Options for EasyFile

Security (Easy File System)	
Type	<input checked="" type="radio"/> Submit and Enter
	<input type="radio"/> Enter
	<input type="radio"/> None

The screenshot shows a web browser window titled "NFA eRegistration - Edit User - Microsoft Internet Explorer". The address bar shows the URL: <https://test.nfa.futures.org/ereg/Security/UpdateUserInfo.asp?samAccountName=orrl>. The page content includes several form sections:

- Zip/Postal Code****: 60606
- Country***: UNITED STATES
- Contact Information**:
 - E-mail Address (Required for Security Manager): [Empty]
 - Phone Number*: [Empty]
 - Fax Number: [Empty]
- Social Security Number**: [Empty]
- Date of Birth***: July 09 1945
- Security (Easy File System)**:
 - Type: Submit and Enter, Enter, None
- Statistics**:
 - Account Locked: False
 - Password Expired: False
 - Last Successful Logon: 6/21/2004 4:37:27 PM
 - Last Failed Logon: Never
 - Password Last Changed: 6/17/2004 4:51:21 PM
 - Bad Login Count: 0

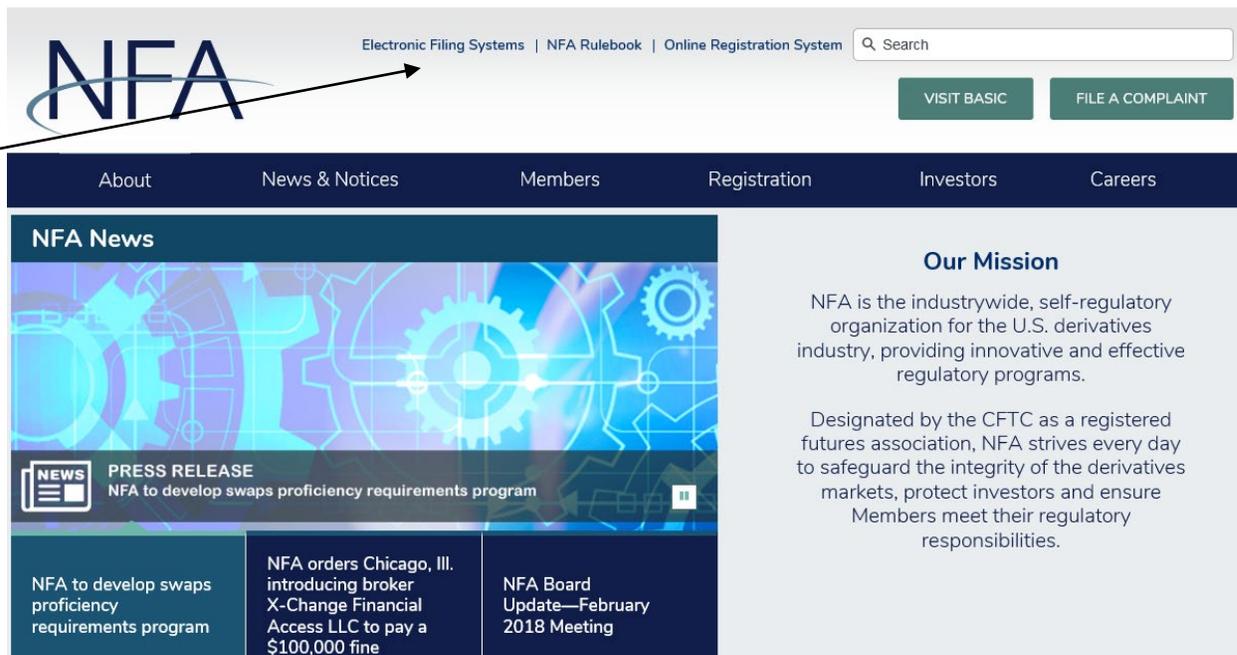
Footnote: * Required to update user information.
** Required to update user information for a United States address.

Update button

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Accessing the EasyFile Application

Once your security manager has set up your security for EasyFile you can access the application through the Electronic Filings section of NFA's website (see below).



The screenshot shows the NFA website homepage. At the top left is the NFA logo. To its right are navigation links: "Electronic Filing Systems", "NFA Rulebook", and "Online Registration System". A search bar is located to the right of these links. Below the navigation links are two buttons: "VISIT BASIC" and "FILE A COMPLAINT". A dark blue navigation bar contains the following menu items: "About", "News & Notices", "Members", "Registration", "Investors", and "Careers". Below the navigation bar is a "NFA News" section featuring a large blue graphic with gears and a circuit board. A "PRESS RELEASE" is highlighted with the text "NFA to develop swaps proficiency requirements program". Below the graphic are three news items: "NFA to develop swaps proficiency requirements program", "NFA orders Chicago, Ill. introducing broker X-Change Financial Access LLC to pay a \$100,000 fine", and "NFA Board Update—February 2018 Meeting". To the right of the news section is a "Our Mission" section with the following text: "NFA is the industrywide, self-regulatory organization for the U.S. derivatives industry, providing innovative and effective regulatory programs. Designated by the CFTC as a registered futures association, NFA strives every day to safeguard the integrity of the derivatives markets, protect investors and ensure Members meet their regulatory responsibilities."

Under Commodity Pool Operators (CPO), click on the accordion to expand the menu. Select EasyFile (Annual Reports) to login to the system.



Electronic Filing Systems

Members should use the systems listed below to meet their regulatory filings requirements. To use NFA's electronic filing systems, firms will need to designate a [security manager](#). To ensure Members are able to access the systems, visit the [system requirements page](#).

Commodity Pool Operators (CPO)

- Access [NFA's Online Registration System \(ORS\)](#) to register with the CFTC and apply for NFA membership electronically. NFA's Dashboard, the entryway to ORS, summarizes periodic filings for firms and outstanding registration filings for firms and individuals.
- Access the [Annual Questionnaire](#), which must be completed annually as part of NFA's membership renewal process.
- Designate an [Executive Representative Contact](#), who has the Member's sole authority to sign nominating petitions, receive notices of Member meetings and proxy materials, complete proxy cards, and provide voting instructions and cast votes on behalf of the Member.
- Access [EasyFile \(Quarterly Reports\)](#) to electronically file pool quarterly reports for each of the CPO's commodity pools.
- Access [EasyFile Extensions and Notice Filings](#) to file notices for each of the CPO's commodity pools.
- Access [EasyFile \(Annual Reports\)](#) to file annual financial statements for each of the CPO's commodity pools.

You will be prompted to sign on using your ORS user name and password.



NFA System Login - Easy File Plus

Please log in with your username and password to access the Easy File Plus system.

User Name	<input type="text"/>	* Required
Password	<input type="password"/>	
<input type="button" value="Log In"/>		

The Pool Index

The Pool Index displays a list of all of the active pools that a firm administers (see below). This is the first page you will see after signing onto EasyFile. From this page you will be able to access all of the pools for which you need to submit filings.

Pool Index

You are accessing a system containing U.S. Commodity Futures Trading Commission records. Your usage may be monitored, recorded, and subject to audit, and, by your use, you consent to monitoring and recording. Unauthorized use of the system is prohibited and subject to criminal and civil penalties. The Commission requires that you use a complex password for accessing Commission records and that you change your password at a regular interval.

Please note that this EasyFile for Pool Filers system will not be available for use Monday through Friday from 8:00 p.m. to 9:00 p.m. CT. The system may also occasionally be unavailable at other times due to system maintenance.

If a pool has not yet accepted funds or commenced investment activity, please select that pool and the next page will allow you to inactivate the statement. If you believe a pool is missing from your firm's list, please contact NFA. However, please note that if a pool is marked as a "master fund" in the pool questionnaire, it does not have an annual report requirement and will not appear in the list below. Further, if you have previously identified an umbrella/series relationship for certain pools, you should only click on the pool(s) for which you will be making a filing. For example, if you are filing at the umbrella level for all of your series, you should only click on the umbrella level filing below.

Please click on the Pool Name to view all the filings associated with that particular pool

NFA ID :

End Date	Due Date	Status	ID	Pool Name
01-16-2018		Unsubmitted		NEW POOL
12-31-2018	03-31-2017	Received		SECOND NEW POOL

The Pool Index displays the following information about each pool:

- **End Date** – This is the end date of the most recent statement.
- **Due Date** – This is the date that the filing should be submitted to NFA. A filing submitted after this date is considered late. Only filings required by NFA will have a Due Date. Any filing that is created manually by clicking on the "[Create Filing](#)" button (described later) will not have a Due Date.
 - **Status** – This is the status of the filing. A filing can have one of the following statuses.
 - **Received** – Indicates that the filing has been submitted.
 - **Due in X days** – Indicates how many days are left to submit a required filing based on the due date.
 - **X days overdue** – Indicates that the statement is late and should be submitted as soon as possible. An overdue filing will appear in red.
 - **Unsubmitted** – This will only display on filings created manually (see [Create Filing](#)), to indicate that the filing has not been submitted.
 - **Amending** – Indicates that the filing is currently being amended.
- **ID** – This is a tracking number assigned by NFA to each pool.
- **Pool Name** – This is the pool as named in NFA's records. To submit a filing, click on the pool name.

The Filing Index

Clicking on a Pool Name will bring up the Filing Index, which lists information about all of the filings that have been submitted to NFA for a particular pool for the past three years and any outstanding filings that have not yet been submitted. Filings that are required will automatically be added to the Filing Index at the beginning of the month following the statement date.

EasyFile Pool Financial Filing System

Pool Index

Logout

Filing Index

You are accessing a system containing U.S. Commodity Futures Trading Commission records. Your usage may be monitored, recorded, and subject to audit, and, by your use, you consent to monitoring and recording. Unauthorized use of the system is prohibited and subject to criminal and civil penalties. The Commission requires that you use a complex password for accessing Commission records and that you change your password at a regular interval.

You can only select "Not Operating" for a pool that has not accepted funds or commenced investment activity. If you believe this option should be available for a pool and it isn't, please contact NFA. Please note that if you are consolidating pools, you should only select this option if it applies to both of the pools.

Click the End Date of a filing to Open, Enter, Submit, Amend, or Delete a filing.

NEW POOL

NFA ID :

End Date	Due Date	Form Type	Form	Received Date	Version of Stmt	Filing Type	Status	Not Operating
01-16-2018		PFS	Pools Financial Statement		1	Certified	Unsubmitted	
12-31-2017		PFS	Pools Financial Statement		1	Certified	Unsubmitted	
03-24-2017	06-22-2017	PFS	Pools Financial Statement		0	Certified	337 days overdue	
12-31-2016	03-31-2017	PFS	Pools Financial Statement	03-31-2017 5:51 AM	2	Certified	Received	
12-31-2016	03-30-2016	PFS	Pools Financial Statement	03-30-2016 7:07 AM	1	Certified	Received	

Create Filing

The Filing Index displays the following information about each filing:

- **End Date** – This is the fiscal year end date of your statement, or for a liquidation statement, the date of the pool's balance sheet. Click on the End Date to open a filing.
- **Due Date** – This is the date that the filing should be submitted to NFA. A filing submitted after this date is considered late. Only filings required by NFA will have a Due Date. Any filing that is created manually by clicking on "Create Filing" will not have a Due Date.
- **Form Type** – This will state "PFS" when referring to the annual report.
- **Form** – This will state Pools Financial Statement when referring to the annual report.
- **Received Date** – This is the date that a submitted filing was received. Filings that have not been submitted will not have a Received Date. In the case of amended filings the Received Date will always be the date of when the filing was first submitted.
- **Version of Stmt** – This is the version number of the filing. The Initial version of the filing will have a value equal to 1. Each time an amendment is made to a filing the number will be increased by 1.
- **Filing Type** – This will either be "Regular" or "Certified". "Regular" means the statement is unaudited.
- **Status** – This is the status of the filing as defined in the Pool Index description.
- **Never Operated** – If you will not be filing a requested financial statement because the pool listed on the Filing Index did not operate during the year, click the icon in this column. A window will appear asking you to verify that the pool did not operate at any time during that period. If you don't see this option and believe it should be available to you, you must contact NFA at 800.621.3570. **Only users who have been designated as submitters will have the ability to inactivate a statement.**

Create Filing

Using the "Create Filing" button on the Filing Index page allows you to create filings that are not requested by NFA but you need to submit, such as a pool liquidation statement or an unaudited statement when a certified statement has been requested. The following box will display when the Create Filing button is clicked:

End Date must be earlier or equal to today

Form: -- Select A Form --

Type: Select Type

End Date: 

mm/dd/yyyy

Save | Cancel

For Form, select Pools Financial Statement. You will also need to indicate whether or not the statement is certified in the Type dropdown. The End Date of the filing can only be the current date or earlier. Click “Save” to create the new filing. The new filing will then appear in the Filing Index. If you do not wish to create a new filing click the “Cancel” button. If you clicked “Save” and created a filing in error, please contact NFA for assistance at 800.621.3570.

Viewing and Editing Filings

To view a filing, click the End Date of the filing in the Filing Index. Filings that have been submitted will open in a read-only format. If you need to amend a filing that has already been submitted, see the [“Amend Filings”](#) section at the end of this help document.

When a filing is opened and not yet submitted, you will be able to enter your financial data into the statements. Only one user can edit a filing at a time. Other users trying to access a filing currently being edited by another user will only be able to view the filing in a read-only format.

After clicking the End Date in the Filing Index, the [Pool Financial Checklist](#) for that filing will be displayed.

Pool Financial Checklist

The Pool Financial Checklist is the first page that is displayed when a statement is selected in the Filing Index (see below). The checklist is a list of steps that must be completed before a statement is considered to be submitted or “received.” The status for each step is also listed.

The screenshot shows the NFA EasyFile Pool Financial Filing System interface. At the top, there is a navigation bar with links: Pool Index, Filing Index, Submit Filing, Printer Friendly, Delete Filing, Help, and Logout. On the left, a sidebar menu includes: EasyFile Pool Financial Filing System, Review filing for errors, Pool Financial CheckList (highlighted), Cover Page, Pool Financial Balances, Upload Statement, and Logout. The main content area is titled "Pool Financial CheckList" and displays the following information:

NEW POOL 01-16-2018 NFA ID :

< Previous Save [icon] Next >

The following steps must be completed before you will be able to submit your filing.

1. Cover Page	Incomplete
2. Pool Financial Balances	No Errors
3. Upload Statement	Incomplete
4. Submit Statement	Not Submitted

< Previous Save [icon] Next >

The following is the list of steps and their possible statuses.

Step

1. Cover Page
2. Pool Financial Balances
3. Upload Statement
4. Submit Statement

Status

- Incomplete / No Errors
Incomplete / No Errors
Incomplete / No Errors
Not Submitted / Submitted

Clicking on any of the steps will redirect you to the appropriate page to complete that step in the process. You may also navigate through the system using the “Previous” or “Next” buttons at the top and bottom of the statement. Links to each step are also available in the left-navigation of each screen.

Cover Page

The Cover Page includes required contact information for the firm, as well as several pool-specific questions for firms to answer. In the screenshot below, the firm indicates the annual report is audited and additional options regarding the preparation of the report are populated.

Cover Page

NEW POOL 01-16-2018 NFA ID :

◀ Previous Save  Next ▶

In the event that clarification is required, please fill in the information for the contact person for this annual pool report.

Email Address:

Last Name:

First Name:

Title:

Phone Number:



Please provide the 'as of' date of the report you are uploading:

Does the pool have a direct investment in a virtual currency (e.g., bitcoin) as of the financial statement date? Yes No

Does the pool have a direct investment in a virtual currency derivative (e.g., a bitcoin future, option, or swap) as of the financial statement date? Yes No

Is the annual report audited by an independent public accountant? Yes No

Statement was prepared in accordance with (must select only one). If the statement was prepared in accordance with something other than US Generally Accepted Accounting Principles, firm should file the 4.22(d)(2) exemption in the Exemptions System, if applicable

US Generally Accepted Accounting Principles

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

Other

Is the auditor's opinion Unqualified? Yes No

Does the annual report include the oath or affirmation required by CFTC Regulation 4.22(h)? Yes No

Has another person/entity delegated all investment management authority to the CPO with respect to this commodity pool, pursuant to CFTC Letter No. 14-69 and/or 14-126? Yes No

◀ Previous Save  Next ▶

If the firm indicates the annual report is not audited, the following options will populate instead.

5001
Is the annual report audited by an independent public accountant? Yes No

For the unaudited statement, the CPO has:

5002
 Obtained from applicable participants, waivers of their rights to receive an audited statement (CFTC Regulation 4.22)

5003
 Obtained from the CFTC, relief from preparing an audited statement

5018
 Represented that for this fiscal year, the only participants in the pool were one or more of the pool operator, the pool's commodity trading advisor, any person controlling, controlled by or under common control with the pool operator or trading advisor, and any principal of the foregoing, and firm obtained waivers from said participants.

5004
 None of the above

5008
Does the annual report include the oath or affirmation required by CFTC Regulation 4.22(h)? Yes No

5014
Has another person/entity delegated all investment management authority to the CPO with respect to this commodity pool, pursuant to CFTC Letter No. 14-69 and/or 14-126? Yes No

◀ Previous Save  Next ▶

Certain other questions may appear depending on the information previously provided to NFA regarding the structure of the pool.

Pool Financial Balances

The Pool Financial Balances page is a schedule of key financial balances from the financial statement distributed to the pool's limited partners (see below). The balances are collected to analyze the statement for accounting irregularities. If necessary, the CPO should maintain records showing where these balances appear on the PDF statement. For example, the CPO should maintain records indicating where the balance entered into EasyFile appears in the pool's annual report or how such balances are aggregated from amounts appearing in the pool's annual report.

EasyFile Pool Financial Filing System

- Review filing for errors
- Pool Financial CheckList
- Cover Page
- Pool Financial Balances
- Upload Statement
- Help
- Logout

Pool Financial Balances

NEW POOL 01-16-2018 NFA ID :

< Previous Save Next >

Check this box if the pool has liquidated:
Choose Currency: US Dollar

If this filing is for a series of an umbrella, please ensure that the numbers entered below represent only the information for this series

Assets

1. Equity in Commodity Futures Trading Accounts	0022	0
2. Investments in Security Accounts	0023	0
3. Investments in other funds - Futures	0001	0
4. Investments in other funds	0002	0
5. Redemptions receivable from other funds	0052	0
6. All other Investments	0033	0
7a. Receivable from CPO or any other affiliated person or entity for reimbursement of pool expenses	0055	0
7b. Other Receivable from CPO or any other affiliated person or entity - NFA Compliance Rule 2-45	0003	0
8. All other Assets	0034	0
9. Total Assets	0004	0

Click on the applicable box to enter in the corresponding balance. The box that currently has focus will be highlighted in yellow so you can easily see where you are on the filing. Use the Tab key on your keyboard to go to the next box in the statement.

Choose Currency

Although you are encouraged to issue statements in U.S. Dollars, it is not necessary to convert statements issued in other currencies to U.S. Dollars. You may enter the currency values included in the original statement distributed to your limited partners. Simply use the dropdown box to select the appropriate currency.

In addition to U.S. Dollars, the system will accept the following currencies: Australian Dollar, : Brazilian Real, British Pound, Canadian Dollar, Chinese Yuan, Danish Kronor, Euro, Hong Kong Dollar, Japanese Yen, New Zealand Dollar, Norwegian Kronor, Polish Zloty, Singapore Dollars, South African Rand, South Korean Won, Swedish Kroner, and Swiss Franc.

Help

Instructions are available to assist you in determining what balances to include on each line of this schedule. Click on the “Help” on the left side of the page to get a printable version of the instructions. You can also view the instructions for a particular balance by clicking on the “?” button to the left of the line description (see below).

Assets

1. Equity in Commodity Interest Accounts

Commodity interests include futures, options, forex, and swaps under CFTC jurisdiction. This balance should include the net liquidating value (“NLV”) of any futures and forex trading accounts directly owned by the pool and carried at a futures commission merchant or forex dealer. The balance should also include all cash, government securities (at market), unrealized gain/loss on open contracts and net option value held in such accounts, along with the market value of all swaps under CFTC jurisdiction. Do not report here investments in funds that trade commodity interests as those should be reported on line 2.

[Close help](#)

Saving your information

The data you enter into a statement is saved either by clicking the Save button at the top or bottom of the statement (the Save button is not visible on filings that have already been submitted) or clicking on any other buttons on the form including the Next and Previous buttons. Your data will not be saved if you close your web browser, click the refresh button on your browser, or your session times out due to inactivity. **Your session will time out after about 20 minutes of inactivity.**

Liquidation Statement

If your pool ceased operations or completed the final distribution of the pool’s assets to the pool participants, you should click the box for a “Liquidation Statement” (see above). This will notify NFA that the pool is no longer operating and that you believe this filing will represent the pool’s final regulatory filing. Clicking this box will also allow the system to adjust its data checks accordingly.

Summary of Errors and/or Warnings

You may check your data entry for errors by clicking on the side menu item “Review filing for errors.” Regardless of whether or not you click this side menu item, when a filing is submitted, it is first analyzed by evaluating the data with a set of rules. If the filing fails any of these rules then a list of the warnings and/or errors that the filing failed will be displayed (see below). Clicking on the error will display the statement and sets focus to the box that is in error. Clicking the “Back to Filing” button below the list of errors will display the Cover Page.

- **Warnings** – If a filing only fails rules of the type “Warning,” the filing can still be submitted but you should look at the warnings to verify that all the data was entered correctly. If you choose to submit the filing with warnings, provide a note and click the “Submit with Warnings” button. The Submission and Oath page will be displayed.

Summary of Errors and/or Warnings

Description	Type
Firm failed to report any Liabilities.	Warning
Firm failed to report Total Net Asset Value or indicate on the financial balances page that the pool has liquidated. If the pool has liquidated, please click the box at the top of the Pool Financial Balances page.	Warning
NAV per unit * units does not equal Total Net Asset Value.	Warning
The as of date does not equal the ending date	Warning
You've indicated that the annual report does not include the required oath or affirmation. Please upload the oath or affirmation, ensure it is distributed to participants and update the question on the cover page of this filing.	Warning

Please provide a note if submitting with warnings.

Your explanation may alleviate the need for NFA to contact you during the analysis of your statement.

- **Errors** – If a filing fails any rule of type “Error” then **the error must be corrected before you will be able to submit your filing**. For example if your balance sheet does not balance, meaning total assets do not equal total liabilities plus total net asset value, then the validation page will display with an error indicating the balance sheet does not balance. You will need to correct all errors before you will be allowed to submit the filing.

Summary of Errors and/or Warnings

Description	Type
You must include one or more documents in your filing.	Error
Firm failed to report any Liabilities.	Warning
Firm failed to report Total Net Asset Value or indicate on the financial balances page that the pool has liquidated. If the pool has liquidated, please click the box at the top of the Pool Financial Balances page.	Warning
NAV per unit * units does not equal Total Net Asset Value.	Warning
The as of date is required	Error
You've indicated that the annual report does not include the required oath or affirmation. Please upload the oath or affirmation, ensure it is distributed to participants and update the question on the cover page of this filing.	Warning

[Back To Filing](#)

Upload Statement

The Upload Statement page is used to upload the exact statement distributed to the pools limited partners. This statement should comply with the requirements set forth in Part 4 of the CFTC Regulations. (For an explanation of the information that is required to be included in your upload, please see the Appendix at the end of this Help document.) **The statement can only be uploaded in a PDF format.** You may upload more than one PDF. For example, if the oath or affirmation signed by the CPO is saved as a separate PDF from the financial statements, you should upload two PDF files. If your pool is not divided into units and, therefore, you file a schedule of limited partner interests, you can upload a separate PDF to include this information in your filing. To upload a file, click on the “Choose Files” button to locate the PDF from your computer’s hard drive or disk drive.

Uploaded files can be deleted, but only until the filing has been submitted. To upload a PDF after the filing has been submitted will require that the filing be amended.

A filing cannot be submitted until at least one file has been uploaded. When a file has been uploaded the status of the “Upload Statement” step in the Checklist will be changed to “No Errors.”

Upload Statement

POOL 12-31-2023 NFA ID : P302363

◀ Previous Save  Next ▶

[Upload Documents](#)

No file chosen

OR

Drop files here

You do not have any documents attached to this filing.

The uploaded file(s) can also be viewed from this page by clicking on any of the PDF files in the list. Viewing an uploaded PDF will open the PDF in a new browser window.

Appendix

The following outline summarizes the required components of the financial statement that you must upload with your EasyFile electronic filing:

For non-exempt pool financial statements:

- A statement of financial condition as of the close of the pool's fiscal year and preceding fiscal year
- Statements of income (loss), changes in financial position and changes in ownership equity for the pool's two preceding fiscal years
- The net asset value of the pool as of the end of each of the pool's two preceding fiscal years
- Footnotes
- Financial highlights
- Tax information
- A schedule of investments
- The net asset value per outstanding participant unit in the pool as of the end of each of the pool's two preceding fiscal years or for non-unitized pools, the total value of each participant's interest or share in the pool as of the end of each of the pool's two preceding fiscal years.

For 4.7 exempted pool financial statements:

- A statement of financial condition as of the close of the exempt pool's fiscal year A statement of income (loss) for that year
- Footnotes
- Financial highlights
- Tax information
- A schedule of investments
- If a claim for exemption has been made pursuant to CFTC Regulation 4.7, the CPO must make a statement to that effect on the cover page of each annual report

For 4.12 exempted pool financial statement:

- A statement of financial condition as of the close of the pool's fiscal year A statement of income (loss) for that year
- Financial highlights Tax information
- A schedule of investments
- Footnotes