# Edgar Filing: GreenHaven Continuous Commodity Index Fund - Form 10-K/A

GreenHaven Continuous Commodity Index Fund Form 10-K/A March 28, 2008

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

#### FORM 10-K/A

þ	ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
_	EXCHANGE ACT OF 1934
For the fi	iscal year ended December 31, 2007
	or
o	TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES

EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_\_ to \_\_\_\_\_

Commission File Number: 001-33909

# GREENHAVEN CONTINUOUS COMMODITY INDEX FUND

(Exact name of registrant as specified in its charter)

Delaware (State or Other Jurisdiction of Incorporation or Organization) 26-0151234 (I.R.S. Employer Identification No.)

c/o GreenHaven Commodity Services, LLC 3340 Peachtree Rd, Suite 1910

Atlanta, Georgia (Address of Principal Executive Offices)

30326

(Zip Code)

Registrant s telephone number, including area code: (404) 239-7942 Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class Common Units of Beneficial Interest Name of Each Exchange on Which Registered American Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes o No b

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes o No b

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  $\beta$  No o Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant s knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.  $\beta$ 

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer o Accelerated filer o Non-accelerated filer b Smaller Reporting Company o (Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes o No b

State the market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant s most recently completed fiscal quarter.

\$ none

Number of Common Units of Beneficial Interest outstanding as of December 31, 2007: none.

#### DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Prospectus filed by the registrant on January 14, 2008 as supplemented on January 18, January 23, and February 20, 2008 pursuant to Rule 424(b)(3) of the Securities Act (File No. 333-138424) are incorporated by reference into Part I of this report.

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## **Explanatory Note**

This Form 10-K/A was filed in order to include the signature of Grant Thornton in their opinions for the December 31, 2007 audits of Greenhaven Continuous Commodity Index Fund and Greenhaven Continuous Commodity Index Master Fund.

### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Managers and Unitholder of

GreenHaven Continuous Commodity Index Fund:

We have audited the accompanying statements of financial condition of GreenHaven Continuous Commodity Index Fund (the Index Fund) as of December 31, 2007 and 2006. These financial statements are the responsibility of the Index Fund s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Index Fund is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Index Fund s internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Index Fund as of December 31, 2007 and 2006, in conformity with accounting principles generally accepted in the United States of America.

Atlanta, Georgia March 17, 2008

#### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Managers and Unitholder of

GreenHaven Continuous Commodity Index Master Fund:

We have audited the accompanying statements of financial condition of GreenHaven Continuous Commodity Index Master Fund (the Master Fund) as of December 31, 2007 and 2006. These financial statements are the responsibility of the Master Fund s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Master Fund is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Master Fund s internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the Master Fund as of December 31, 2007 and 2006, in conformity with accounting principles generally accepted in the United States of America.

Atlanta, Georgia March 17, 2008