

Cryptocurrency and other digital asset funds for U.S. investors

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In this chapter for the fourth edition of *Global Legal Insights' Blockchain & Cryptocurrency Regulation 2022*, Davis Polk partner Gregory Rowland and NYDIG Senior Counsel and former Davis Polk associate Trevor Kiviat examine cryptocurrency investment funds and related structuring considerations for U.S. investors. The \$2.5 trillion-plus market of alternative assets in which these funds invest includes Bitcoin and countless other open-source, decentralized protocols inspired by Bitcoin. Partner Patrick Sigmon contributed tax analysis to this article and associate Joel Kuzniecky contributed investment funds analysis to this article.

[Read the full chapter](#)

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