

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

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In this chapter for *Global Legal Insights - Blockchain & Cryptocurrency Regulation 2021*, Davis Polk partner Gregory Rowland and associate Trevor Kiviat examine cryptocurrency investment funds and related structuring considerations for U.S. investors. The \$300 billion-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 and associate Alexander Hendin contributed tax analysis to this article.

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