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### Swap Reporting: Who and When?

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### Davis Polk

March 2013

# Swap Reporting: Who and When?

Annette L. Nazareth Gabriel D. Rosenberg

#### Summary

One key provision of the Dodd-Frank Act requires reporting of over-thecounter swap transactions.

The Commodity Futures Trading Commission has finalized detailed regulations in this area that are being implemented in phases. This article outlines the CFTC's OTC reporting

compliance timeline.

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