

carry, changes in reserves, and the correction, cancellation, or exercise of a trade.

B. For the attribution of comprehensive profit and loss from existing positions to specific risk factors and other factors, a banking entity must provide the following information for the factors that explain the preponderance of the profit or loss changes due to risk factor changes: The unique identification label for the risk factor or other factor listed in the Risk Factor Attribution Information Schedule, and the profit or loss due to the risk factor or other factor change.

C. The comprehensive profit and loss attributed to new positions must reflect commissions and fee income or expense and market gains or losses associated with transactions executed on the applicable day. New positions include purchases and sales of financial instruments and other assets/liabilities and negotiated amendments to existing positions. The comprehensive profit and loss from new positions may be reported in the aggregate and does not need to be further attributed to specific sources.

D. The portion of comprehensive profit and loss from existing positions that is not attributed to changes in specific risk factors and other factors must be allocated to a residual category. Significant unexplained profit and loss must be escalated for further investigation and analysis.

ii. *Calculation Period:* One trading day.

iii. *Measurement Frequency:* Daily.

iv. *Applicability:* All trading desks engaged in covered trading activities.

c. Positions and Transaction Volumes Measurements

1. Positions

i. *Description:* For purposes of this appendix, Positions is the value of securities and derivatives positions managed by the trading desk. For purposes of the Positions quantitative measurement, do not include in the Positions calculation for “securities” those securities that are also “derivatives,” as those terms are defined under subpart A; instead, report those securities that are also derivatives as “derivatives.”¹²²⁷ A banking entity must separately report the trading desk’s market value of long securities positions, short securities positions, derivatives receivables, and derivatives payables.

ii. *Calculation Period:* One trading day.

iii. *Measurement Frequency:* Daily.

iv. *Applicability:* All trading desks that rely on § 75.4(a) or (b) to conduct underwriting ac-

¹²²⁷ See § 75.2(h), (aa). For example, under this part, a security-based swap is both a “security” and a “derivative.” For purposes of the Positions quantitative measurement, security-based swaps are reported as derivatives rather than securities.

tivity or market-making-related activity, respectively.

2. Transaction Volumes

i. *Description:* For purposes of this appendix, Transaction Volumes measures three exclusive categories of covered trading activity conducted by a trading desk. A banking entity is required to report the value and number of security and derivative transactions conducted by the trading desk with: (i) Customers, excluding internal transactions; (ii) non-customers, excluding internal transactions; and (iii) trading desks and other organizational units where the transaction is booked into either the same banking entity or an affiliated banking entity. For securities, value means gross market value. For derivatives, value means gross notional value. For purposes of calculating the Transaction Volumes quantitative measurement, do not include in the Transaction Volumes calculation for “securities” those securities that are also “derivatives,” as those terms are defined under subpart A; instead, report those securities that are also derivatives as “derivatives.”¹²²⁸ Further, for purposes of the Transaction Volumes quantitative measurement, a customer of a trading desk that relies on § 75.4(a) to conduct underwriting activity is a market participant identified in § 75.4(a)(7), and a customer of a trading desk that relies on § 75.4(b) to conduct market making-related activity is a market participant identified in § 75.4(b)(3).

ii. *Calculation Period:* One trading day.

iii. *Measurement Frequency:* Daily.

iv. *Applicability:* All trading desks that rely on § 75.4(a) or (b) to conduct underwriting activity or market-making-related activity, respectively.

[84 FR 62210, Nov. 14, 2019]

PART 100—DELIVERY PERIOD REQUIRED

AUTHORITY: 7 U.S.C. 7a(a)(4) and 12a.

§ 100.1 Delivery period required with respect to certain grains.

A period of seven business days is required during which contracts for future delivery in the current delivery month of wheat, corn, oats, barley, rye, or flaxseed may be settled by delivery of the actual cash commodity after trading in such contracts has ceased, for each delivery month after May 1938, on all contract markets on which there is trading in futures in any of such

¹²²⁸ See § 75.2(h), (aa).

Commodity Futures Trading Comm.

§ 140.2

commodities, and such contract markets, and each of them, are directed to provide therefor.

[41 FR 3211, Jan. 21, 1976]

PART 140—ORGANIZATION, FUNCTIONS, AND PROCEDURES OF THE COMMISSION

Subpart A—Organization

Sec.

140.1 Headquarters office.

140.2 Regional office—Regional Administrator.

Subpart B—Functions

140.10 The Commission.

140.11 Emergency action by the senior Commissioner available.

140.12 Disposition of business by seriatim Commission consideration.

140.13 Vacancy in position of Chairman.

140.14 Delegation of authority to the Secretary of the Commission.

140.20 Designation of senior official to oversee Commission use of national security information.

140.21 Definitions.

140.22 Procedures.

140.23 General access requirements.

140.24 Control and accountability procedures.

140.61 [Reserved]

140.72 Delegation of authority to disclose confidential information to a registered entity, swap execution facility, swap data repository, registered futures association or self-regulatory organization.

140.73 Delegation of authority to disclose information to United States, States, and foreign government agencies and foreign futures authorities.

140.74 Delegation of authority to issue special calls for Series 03 Reports.

140.75 Delegation of authority to the Director of the Division of Clearing and Risk and to the Director of the Market Participants Division.

140.76 Delegation of authority to disclose information in a receivership or bankruptcy proceeding.

140.77 Delegation of authority to determine that applications for contract market designation, swap execution facility registration, or swap data repository registration are materially incomplete.

140.80 Disclosure of information pursuant to a subpoena or summons.

140.81 [Reserved]

140.91 Delegation of authority to the Director of the Division of Clearing and Risk and to the Market Participants Division.

140.92 Delegation of authority to grant registrations and renewals thereof.

140.93 Delegation of authority to the Director of the Market Participants Division.

140.94 Delegation of authority to the Director of the Market Participants Division and to the Director of the Division of Clearing and Risk.

140.95 Delegation of authority with respect to withdrawals from registration.

140.96 Delegation of authority to publish in the Federal Register.

140.97 [Reserved]

140.98 Publication of no-action, interpretative and exemption letters and other written communications.

140.99 Requests for exemptive, no-action and interpretative letters.

Subpart C—Regulation Concerning Conduct of Members and Employees and Former Members and Employees of the Commission

140.735-1 Authority and purpose.

140.735-2 Prohibited transactions.

140.735-2a Prohibited interests.

140.735-3 Non-governmental employment and other outside activity.

140.735-4 Receipt and disposition of foreign gifts and decorations.

140.735-5 Disclosure of information.

140.735-6 Practice by former members and employees of the Commission.

140.735-7 Statutory violations applicable to conduct of Commission members and employees.

140.735-8 Interpretative and advisory service.

AUTHORITY: 7 U.S.C. 2(a)(12), 12a, 13(c), 13(d), 13(e), and 16(b).

EDITORIAL NOTE: Nomenclature changes to part 140 appear at 89 FR 71813, Sept. 4, 2024.

Subpart A—Organization

§ 140.1 Headquarters office.

(a) *General.* The headquarters office of the Commission is located at Three Lafayette Centre, 1155 21st Street, NW., Washington, DC 20581.

(b) [Reserved]

[48 FR 2734, Jan. 21, 1983, as amended at 60 FR 49335, Sept. 25, 1995]

§ 140.2 Regional office—Regional Administrator.

Each of the Regional offices described herein functions as set forth in this section under the direction of a Regional Administrator who, as a collateral duty, oversees the administration of the office and represents the