The inventory

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The inventory is the digital-asset wealth statement of Chapter VII, extended for the succession case. For each position it should record the asset, the chain, the quantity, the wallet address or the custodian and account number, and the acquisition date and cost. It should record the form of custody (hardware wallet, software wallet, multisignature arrangement, custodian). It should record the location of each key share or seed phrase and the person or persons who know how to use them. It should also record positions that are not obvious: tokens locked in staking or vesting contracts, liquidity-pool positions, NFTs, domain names, exchange accounts with balances, and claims against insolvent platforms. The inventory is kept in a place the executor can reach, which is a different place from the keys.

A point that is often missed is that the inventory itself is sensitive. A list of wallet addresses with balances is a map for a thief. A list of key locations is the key. The inventory should therefore identify the assets and the custodial arrangements without reproducing the keys. The keys should be transmissible through a separate channel that the inventory describes without disclosing.

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