## CONTENTS

<table>
<thead>
<tr>
<th>Continent</th>
<th>Country</th>
<th>Authors</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Global overview</td>
<td>Matthew T Reinhard and Dawn E Murphy-Johnson Miller &amp; Chevalier Chartered</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Argentina</td>
<td>Maximiliano D'Auro and Tadeo Leandro Fernández Beccar Varela</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Brazil</td>
<td>Fernanda Ferrer Haddad and Ricardo Quass Duarte Trench, Rossi e Watanabe Advogados</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>England &amp; Wales</td>
<td>Michelle de Kluyver, Ciara Dunny and Gemma Gregory Addleshaw Goddard LLP</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Germany</td>
<td>Kai Hart-Hönig Dr Kai Hart-Hönig Rechtsanwälte</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>India</td>
<td>Aditya Bhat, Priyanka Shetty and Ashwini Vaidalingam AZB &amp; Partners</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td>Japan</td>
<td>Tsuyoshi Suzuki, Rin Moriguchi and Mariko Sumiyoshi Momo-o, Matsuo &amp; Namba</td>
<td>34</td>
</tr>
<tr>
<td></td>
<td>Mexico</td>
<td>Diego Sierra and Pablo Fautsch Von Wobeser y Sierra, SC</td>
<td>39</td>
</tr>
<tr>
<td></td>
<td>Netherlands</td>
<td>Enide Perez Sjöcrona Van Stigt Advocaten</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td>Nigeria</td>
<td>Babajide Oladipo Ogundipe and Morenikeji Osilaja Sofunde, Osakwe, Ogundipe &amp; Belgore</td>
<td>48</td>
</tr>
<tr>
<td></td>
<td>Portugal</td>
<td>Manuel de Abreu Castelo Branco and Raquel Galvão Silva Linklaters LLP</td>
<td>53</td>
</tr>
<tr>
<td></td>
<td>Spain</td>
<td>Santiago Nadal Santiago Nadal Abogados</td>
<td>58</td>
</tr>
<tr>
<td></td>
<td>Switzerland</td>
<td>Dominique Müller and Miguel Oural Lenz &amp; Staehelin</td>
<td>61</td>
</tr>
<tr>
<td></td>
<td>Ukraine</td>
<td>Sergiy Grebenyuk, Orest Stasiuk and Olha Yurchenko EPAP Ukraine</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>United States</td>
<td>Matthew T Reinhard, Dawn E Murphy-Johnson and Sarah A Dowd Miller &amp; Chevalier Chartered</td>
<td>71</td>
</tr>
</tbody>
</table>
Preface

Legal Privilege & Professional Secrecy 2018
Third edition

Getting the Deal Through is delighted to publish the third edition of Legal Privilege & Professional Secrecy, which is available in print, as an e-book and online at www.gettingthedealthrough.com.

Getting the Deal Through provides international expert analysis in key areas of law, practice and regulation for corporate counsel, cross-border legal practitioners, and company directors and officers.

Throughout this edition, and following the unique Getting the Deal Through format, the same key questions are answered by leading practitioners in each of the jurisdictions featured. Our coverage this year includes new chapters on India, Portugal, Spain and Ukraine.

Getting the Deal Through titles are published annually in print. Please ensure you are referring to the latest edition or to the online version at www.gettingthedealthrough.com.

Every effort has been made to cover all matters of concern to readers. However, specific legal advice should always be sought from experienced local advisers.

Getting the Deal Through gratefully acknowledges the efforts of all the contributors to this volume, who were chosen for their recognised expertise. We also extend special thanks to the contributing editors, Matthew T Reinhard and Dawn E Murphy-Johnson, of Miller & Chevalier Chartered, for their continued assistance with this volume.

London
April 2018
Domestic legislation

1 Identify and describe your jurisdiction’s laws, regulations, professional rules and doctrines that protect communications between an attorney and a client from disclosure.

In Switzerland, attorney–client communications are protected by attorney–client privilege. This privilege is enshrined in the professional rules governing the conduct of attorneys admitted in Switzerland. In addition, attorney–client privilege is protected under Swiss criminal and procedural laws as well as under the Swiss Federal on Attorneys (BGFA) and ultimately under the contract governing the attorney–client relationship.

Specifically, article 13 BGFA provides that an attorney admitted to practise in Switzerland must keep all information that has been entrusted to him or her by the client confidential. A violation of this obligation may lead to professional sanctions.

In addition, pursuant to article 321 of the Swiss Criminal Code, the intentional breach of the professional secrecy by an attorney is subject to a monetary penalty or a custodial sentence of up to three years.

Pursuant to Swiss procedural law governing civil, criminal and administrative proceedings (cf, eg, articles 160, 163 and 166 Swiss Civil Procedure Code, articles 171 and 264 Swiss Criminal Procedure Code, articles 13, 16 and 17 Swiss Federal Act on Administrative Procedure), a party to a litigation (as well as third parties) has the right to refuse to produce correspondence between such party and an attorney, provided that the correspondence relates to the attorney’s typical professional activity (legal advice and legal representation). On the same basis, the attorney and the client may refuse to testify with respect to attorney–client communications.

Finally, under Swiss law, an attorney also has a contractual confidentiality obligation towards the client (article 398 of the Swiss Code of Obligations).

2 Describe any relevant differences in your jurisdiction between the status of private practitioners and in-house counsel, in terms of protections for attorney–client communications.

Under Swiss law, attorney–client privilege is limited to communications exchanged with independent attorneys (outside counsel) who are admitted to the Bar and are permitted to professionally represent parties before the Swiss courts. However, privilege does not extend to communications exchanged between a client and an in-house counsel (irrespective of whether in-house counsel would be qualified for Bar admission).

3 Identify and describe your jurisdiction’s laws, regulations, professional rules and doctrines that provide protection from disclosure of tangible material created in anticipation of litigation.

There is no distinction between the protection of attorney–client communications and the protection of work product. Both are protected by attorney–client privilege. Therefore, like attorney–client communications, under Swiss law, work product prepared by an attorney (outside counsel) is protected pursuant to the professional rules governing attorney conduct, as well as under criminal, procedural and contract law (see question 1). The protection from disclosure in Swiss civil, criminal and administrative proceedings also extends to work product prepared by the client or third parties (such as experts, investigators, accountants, employees, etc) in connection with an attorney’s typical professional activity.

4 Identify and summarise recent landmark decisions involving attorney–client communications and work product.

In a decision of 20 September 2016 (case number 1B 35/2016), the Swiss Federal Supreme Court ordered the production of certain documents stemming from an internal investigation of suspicious banking relationships, which was conducted by a law firm on behalf of a bank. The Supreme Court held that parts of the law firm’s work products (certain sections of the investigation report and the minutes regarding the interrogation of bank employees) were not protected by attorney–client privilege.

According to the Supreme Court’s reasoning, the conduct of such investigation (and the disclosure of the results to regulators and prosecutors) was the bank’s own obligation under Swiss anti-money laundering regulations, and the bank could not avail itself of the protection of attorney–client privilege by delegating this task to a law firm and having an attorney conduct the investigation on the bank’s behalf. In this context, the Court held that the conduct of such internal investigation by an attorney went beyond an attorney’s typical professional activity, to which the protection of attorney–client privilege is limited.

However, the Court confirmed that the parts of the attorney’s work product that were clearly related to rendering legal advice remained protected from disclosure. The Supreme Court’s decision has drawn widespread criticism from attorneys as its broad language may be read as relativising attorney–client privilege in the context of internal investigations or fact-finding conducted by an attorney. A recent decision of 4 September 2017 (BE.2017.2) by the Appeals Chamber of the Swiss Federal Supreme Court (which is a lower instance than the Swiss Federal Supreme Court) has brought some clarification in this regard:

- In a decision of 20 September 2016 (case number 1B_85/2016), the Swiss Federal Supreme Court ordered the production of certain documents stemming from an internal investigation of suspicious banking relationships, which was conducted by a law firm on behalf of a bank. The Supreme Court held that parts of the attorney’s work products (certain sections of the investigation report and the minutes regarding the interrogation of bank employees) were not protected by attorney–client privilege.
- In a decision of 4 September 2017 (BE.2017.2) by the Appeals Chamber of the Swiss Federal Criminal Court (which is a lower instance than the Swiss Federal Supreme Court) has brought some clarification in this regard:

According to the Supreme Court’s reasoning, the conduct of such investigation (and the disclosure of the results to regulators and prosecutors) was the bank’s own obligation under Swiss anti-money laundering regulations, and the bank could not avail itself of the protection of attorney–client privilege by delegating this task to a law firm and having an attorney conduct the investigation on the bank’s behalf. In this context, the Court held that the conduct of such internal investigation by an attorney went beyond an attorney’s typical professional activity, to which the protection of attorney–client privilege is limited.

However, the Court confirmed that the parts of the attorney’s work product that were clearly related to rendering legal advice remained protected from disclosure. The Supreme Court’s decision has drawn widespread criticism from attorneys as its broad language may be read as relativising attorney–client privilege in the context of internal investigations or fact-finding conducted by an attorney. A recent decision of 4 September 2017 (BE.2017.2) by the Appeals Chamber of the Swiss Federal Criminal Court (which is a lower instance than the Swiss Federal Supreme Court) has brought some clarification in this regard:

- In a decision of 20 September 2016 (case number 1B_85/2016), the Swiss Federal Supreme Court ordered the production of certain documents stemming from an internal investigation of suspicious banking relationships, which was conducted by a law firm on behalf of a bank. The Supreme Court held that parts of the attorney’s work products (certain sections of the investigation report and the minutes regarding the interrogation of bank employees) were not protected by attorney–client privilege.
- In a decision of 4 September 2017 (BE.2017.2) by the Appeals Chamber of the Swiss Federal Supreme Court (which is a lower instance than the Swiss Federal Supreme Court) has brought some clarification in this regard:
Attorney–client communications

5 Describe the elements necessary to confer protection over attorney–client communications.

To be protected, communications between a client and an attorney must relate to the attorney’s typical professional activity, which is legal representation and legal advice. In contrast, communications with an attorney that relate to business advice, asset management or other activities (such as the attorney’s acting as board member or escrow agent) are not protected. If the communication relates to the attorney’s typical professional activity, then attorney–client privilege applies irrespective of whether the communication originates from the client or from the attorney. Moreover, for the purposes of attorney–client privilege, it is irrelevant when the communication took place and where the record of such communication is located. The involvement of third parties in attorney–client communications is generally not considered a waiver of privilege. However, if such third party is not obliged to maintain attorney–client privilege and discloses the communication, privilege is lost.

6 Describe any settings in which the protections for attorney–client communications are not recognised.

The protections of attorney–client privilege are generally recognised in all Swiss civil, criminal and administrative proceedings, provided the communication in question relates to an attorney’s typical professional activity. However, privilege cannot be invoked in criminal proceedings if the attorney is also charged in the same context.

7 In your jurisdiction, do the protections for attorney–client communications belong to the client, or is secrecy a duty incumbent on the attorney?

Both. Under Swiss law, the protections for attorney–client communications belong to the client and secrecy is an obligation incumbent on the attorney. The client may release the attorney from this obligation. However, since attorney–client privilege is considered a cornerstone of the rule of law, an attorney may refuse to disclose protected information despite a release (cf article 13 BGFA).

8 To what extent are the facts communicated between an attorney and a client protected, as opposed to the attorney–client communication itself?

Under Swiss law, attorney–client privilege also covers the communication of factual information between a client and an attorney in the context of the attorney’s typical professional activity. Therefore, the attorney and the client may refuse to disclose any factual information exchanged between them. However, it is not legally possible to shield existing facts (which are otherwise discoverable) from discovery by transmitting them to an attorney (eg, by handing over documents containing factual information to an attorney).

9 In what circumstances do communications with agents of the attorney or agents of the client fall within the scope of the protections for attorney–client communications?

Communications by the client with agents of the attorney and communications by agents of the client with an attorney also fall within the scope of attorney–client privilege under Swiss law, provided these communications relate to the typical professional activity of the attorney (ie, the instruction of an investigator or forensic accountant must occur within the context of representing or advising a client).

10 Can a corporation avail itself of the protections for attorney–client communications? Who controls the protections on behalf of the corporation?

Yes. If a corporation retains an attorney (outside counsel) to render legal representation or legal advice, the corporation is considered the client and the communications of its agents (directors and officers) with the attorney are protected by attorney–client privilege. The directors and officers who are authorised to legally represent the corporation also control the protections and may waive these protections on behalf of the company.

11 Do the protections for attorney–client communications extend to communications between employees and outside counsel?

Yes, as long as the employee communicates with outside counsel in the employee’s capacity as the client-corporation’s agent.

12 Do the protections for attorney–client communications extend to communications between employees and in-house counsel?

No, because communications with in-house counsel are not protected by attorney–client privilege under Swiss law (see question 2).

13 To what degree do the protections for attorney–client communications extend to communications between counsel for the company and former employees?

As part of his or her professional secrecy obligation an attorney (outside counsel) is prohibited from disclosing, and may refuse to disclose, communications he or she conducts with former employees on behalf of a company. However, since former employees are not considered agents of the client, communications with them do not, in principle, qualify as attorney–client communications and may not be shielded from disclosure by invoking attorney–client privilege. Moreover, former employees generally do not have a confidentiality obligation and may disclose communications with the company’s attorney at their discretion.

14 Who may waive the protections for attorney–client communications?

The beneficiary of the protection, that is, the client. In addition, in specific circumstances an attorney may seek a waiver from the attorney supervisory authority if a waiver cannot be obtained from the client (eg, because of the client’s death or the former client’s refusal to waive attorney–client privilege to prevent the attorney from bringing claims against the client).

15 What actions constitute waiver of the protections for attorney–client communications?

In addition to an express waiver of the attorney–client privilege or a public disclosure of protected information by the client, the client’s communications of privileged information to third parties who are not bound by the professional secrecy obligation may lead to the (public) disclosure of this information and the loss of the protection afforded by attorney–client privilege. However, the mere fact that a third party is included in a privileged communication does not amount to a general waiver of the privilege.

16 Does accidental disclosure of attorney–client privileged materials waive the privilege?

Under Swiss law, the accidental disclosure of an attorney–client communication is not considered a waiver of the privilege. However, factually such accidental disclosure may nonetheless lead to the loss of the protection if the person receiving the protected information is not bound by the professional secrecy obligation and discloses the information to other parties or to the public.

17 Can attorney–client communications be shared among employees of an entity, without waiving the protections?

Yes. In general, employees are considered the client’s agents and their internal sharing of an attorney–client communication does not result in a waiver. However, the employees’ internal discussion of the (protected) legal advice received from outside counsel is not protected. To avoid inadvertent disclosure of protected attorney–client communications by employees, it is advisable to expressly mark such communication privileged and confidential.

18 Describe your jurisdiction’s main exceptions to the protections for attorney–client communications.

Attorney–client communications are only protected if they relate to the attorney’s typical professional activity, that is, if they are exchanged in the context of the client’s representation in proceedings or for purposes
of rendering legal advice. Moreover, attorney–client privilege cannot be invoked by the client or the attorney in criminal proceedings if the attorney is also charged within the same context.

19 Can the protections for attorney–client communications be overcome by any criminal or civil proceedings where waiver has not otherwise occurred?

No, unless in criminal proceedings in which the attorney is also charged within the same context.

20 In what circumstances are foreign protections for attorney–client communications recognised in your jurisdiction?

It is generally recognised that article 321 of the Swiss Criminal Code, pursuant to which the intentional breach of the professional secrecy by an attorney is a punishable offence, also applies to foreign attorneys irrespective of their nationality or of the jurisdiction in which they practise (provided the breach of their confidentiality obligation occurs within Swiss jurisdiction). To this extent, foreign protections for attorney–client privilege are fully recognised in Switzerland.

In contrast, the professional rules governing attorney conduct (and the professional secrecy obligation) are, in principle, only applicable to attorneys admitted to practise in Switzerland. This includes attorneys who are citizens of an EU or EFTA member state and are admitted to practise in their home state but does not apply to foreign attorneys who are not citizens of an EU or EFTA member state.

The provisions protecting attorney–client privilege under the Swiss procedural laws governing criminal and administrative proceedings in part expressly refer to the professional rules governing conduct of admitted attorneys. A literal understanding of these provisions could, therefore, convey the impression that an attorney–client communication is, in principle, only protected from disclosure in such proceedings if it is exchanged between a client and an attorney who is admitted to practise in Switzerland. According to this view, communications with foreign attorneys (who are not citizens of an EU or EFTA member state and are not admitted to practise in Switzerland) would in principle not be protected in criminal or administrative proceedings (unless the foreign attorney is retained or instructed by an attorney admitted in Switzerland). Many commentators agree that this literal understanding of the pertinent provisions does not correspond to the legislator’s intention of broadening and harmonising the protection afforded by attorney–client privilege in Swiss proceedings. Their view is supported by the fact that, in civil proceedings, the protection of attorney–client communications from disclosure also extends to communications with foreign attorneys (who are not citizens of an EU or EFTA member state and are not admitted in Switzerland). However, until the legislature amends the procedural laws governing criminal and administrative proceedings accordingly or until the Federal Supreme Court clarifies its understanding of the existing provisions, there remains ambiguity regarding the extent of protection afforded to communications with, or work product prepared by, foreign attorneys in these proceedings.

21 Describe the best practices in your jurisdiction that aim to ensure that protections for attorney–client communications are maintained.

While not required to maintain privilege, in order to avoid inadvertent disclosure, it is advisable to label any attorney–client communication ‘privileged and confidential’. Moreover, it is standard practice to have an attorney’s employees or agents sign a confidentiality undertaking, reminding them of their professional secrecy obligation and the punishment in case of intentional breach.

In case of seizure of privileged communications in criminal proceedings, it is best practice for the client or the attorney, respectively, to immediately request the sealing of such information. In this case, the prosecutor may only review such communication if upon an application by the prosecutor a court concludes that the sealed information is not protected by attorney–client privilege (eg, because it does not relate to the attorney’s typical professional activity).

22 Describe the elements necessary to confer protection over work product.

The necessary elements to confer protection over work product are the same as for attorney–client communications. In particular, work product must relate to the attorney’s typical professional activity, which comprises legal representation and legal advice (see question 3). To this extent it is required that work product has a connection to legal representation or legal advice. However, it is not necessary that work product is specifically prepared in anticipation of litigation or specific procedural steps, such as, for example, trial. Moreover, if work product relates to the attorney’s typical professional activity, the protection applies irrespective of whether work product has been prepared by the attorney or by the client or third parties (such as experts, investigators, employees, etc).

23 Describe any settings in which the protections for work product are not recognised.

Work product is not protected if it does not relate to the attorney’s typical professional activity, that is, if it is not prepared in the context of the client’s representation in proceedings or for purposes of rendering legal advice. Moreover, the protection of work product cannot be invoked by the client or the attorney in criminal proceedings if the attorney is also charged in the same context.

24 Who holds the protections for work product?

Like attorney–client privilege, the protections for work product belong to the client and secrecy is an obligation incumbent on the attorney from which the client may release the attorney (see question 7). To prevent disclosure in Swiss civil, criminal or administrative proceedings, the protections for work product may be invoked by the client, the attorney and any third party with custody or control of protected work product.

25 Is greater protection given to certain types of work product?

Conceptually all types of work product relating to an attorney’s typical professional activity are equally protected. However, the less that work product reflects the rendering of legal advice or legal representation by an attorney, the higher the likelihood that such work product is not considered related to an attorney’s typical professional activity (and is therefore, not protected). Note the recent decision by the Swiss Federal Supreme Court according to which certain fact-finding by an attorney in the context of an internal investigation was not afforded protection (see question 4).
26 Is work product created by, or at the direction of, in-house counsel protected?

No, unless the work product is created by, or at the direction of, in-house counsel in connection with the typical professional activity of an attorney (outside counsel).

27 In what circumstances do materials created by others, at the direction of an attorney or at the direction of a client, fall within the scope of the protections for work product?

The protection applies also to work product that has been created by others (such as experts, investigators, employees, etc) at the direction of an attorney (outside counsel) or at the direction of the client, provided such work product relates to the rendering of legal advice or legal representation by an attorney.

28 Can a third party overcome the protections for work product? How?

No, unless work product is voluntarily or inadvertently disclosed or, in criminal proceedings, the attorney is also charged in the same context.

29 Who may waive the protections for work product?

The beneficiary of the protection, namely, the client. In addition, in specific circumstances an attorney may seek a waiver from the attorney supervisory authority if a waiver cannot be obtained from the client (eg, because of the client’s death or the former client’s refusal to waive attorney-client privilege to prevent the attorney from bringing claims against the client).

30 What actions constitute waiver of the protections for work product?

In addition to an express waiver of the protection or a public disclosure of protected work product by the client, the client’s communication of work product to third parties who are not bound by the professional secrecy obligation may lead to the (public) disclosure of this information and the loss of the protection afforded to work product. However, the mere fact that work product is disclosed to a third party does not amount to a general waiver of the protection.

31 May clients demand their attorney’s files relating to their representation? Does that waive the protections for work product?

Clients may demand documents they handed over to the attorney as well as files received by the attorney from third parties in the context of advising or representing the client. However, an attorney is not obliged to hand over his or her internal files (eg, personal notes, drafts, etc) to the client. Legally, the transmission of work product from the attorney to the client does not impact upon the protection for work product since it is protected irrespective of where it is located.

32 Does accidental disclosure of work-product protected materials waive the protection?

Under Swiss law, the accidental disclosure of work product is not considered a waiver of the protection (as long as there is no public disclosure). However, factually such accidental disclosure may nonetheless lead to the loss of the protection, if the person receiving the protected information is not bound by the professional secrecy obligation and discloses the information to other parties or to the public.

33 Describe your jurisdiction’s main exceptions to the protections for work product.

Work product is only protected if it relates to the attorney’s typical professional activity, that is, if it is prepared in the context of the client’s representation in proceedings or for purposes of rendering legal advice. Moreover, the protection of work product cannot be invoked by the client or the attorney in criminal proceedings if the attorney is also charged in the same context.

34 Can the protections for work product be overcome by any criminal or civil proceedings where waiver has not otherwise occurred?

No, unless in criminal proceedings in which the attorney is also charged in the same context.

35 In what circumstances are foreign protections for work product recognised in your jurisdiction?

Foreign protections for work product are recognised in Switzerland to the same extent as foreign protections for attorney-client communications, that is, work product prepared by foreign attorneys may not be protected from disclosure in certain Swiss proceedings (see question 20).

Common issues

36 Who determines whether attorney-client communications or work product are protected from disclosure?

The courts in charge of the civil or administrative proceedings in which disclosure is being sought decide if and to what extent attorney-client communication or work product is protected. In case of criminal proceedings, the prosecutor in charge of the investigation decides if and to what extent attorney-client communication or work product may be seized. However, the client, the client’s attorney or the person who has custody or control of such attorney-client communication or work product may ask that the seized communication or work product are protected from disclosure.
product be sealed and that the prosecutor may review such information only if authorised by a court upon an application by the prosecutor (see question 21). Therefore, in case of criminal proceedings, it is ultimately the criminal courts that decide on the extent of the protections.

37 Can attorney–client communications or work product be shared among clients with a common interest who are represented by separate attorneys, without waiving the protections? How may the protections be preserved or waived?

Attorney–client communications or work product may be shared among clients who are represented by separate attorneys without waiving the relevant protections. Nonetheless, each client may in principle choose to disclose such information at his or her discretion. To protect such information from disclosure, it is, therefore, generally advisable to enter into a confidentiality agreement among several clients if attorney–client communications or work product are shared among them.

38 Can attorney–client communications or work product be disclosed to government authorities without waiving the protections? How?

The disclosure of attorney–client communications or work product to government authorities is not considered a general waiver of the relevant protections. However, such disclosure may result in the loss of the protections if the government authority is not obliged to maintain confidentiality and may disclose the work product to other authorities, third parties or the public.

Other privileges or protections

39 Are there other recognised privileges or protections in your jurisdiction that permit attorneys and clients to maintain the confidentiality of communications or work product?

Under Swiss law, attorney–client privilege broadly protects the confidentiality of both attorney–client communications and work product that relate to an attorney’s typical professional activity. There are no additional privileges or protections that are specifically aimed at maintaining the confidentiality of attorney–client communications or work product.