

## 2nd Circ. Provides Some Clarity On Legal Advice Protections

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An article by Jonathan Cedarbaum, Charles Platt, Alan Schoenfeld and Jeffrey Schomig, published in the November 23, 2015 issue of *Law360*.

The U.S. Court of Appeals for the Second Circuit recently ruled that the "common interest" doctrine protects legal and tax liability analysis prepared for a client and subsequently shared with a consortium of banks providing financing for the client. Schaeffler v. United States, No. 14-1965, slip op. (2d Cir. Nov. 10, 2015). The court also ruled that the accountants' tax liability analysis was protected under the work-product doctrine. In so ruling, the court clarified that "[a] financial interest of a party, no matter how large, does not preclude a court from finding a legal interest shared with another party where the legal aspects materially affect the financial interests."

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