

No.

In the Supreme Court of the United States

BDO USA, LLP,

Petitioner,

v.

NEW ENGLAND CARPENTERS GUARANTEED ANNUITY AND PENSION FUNDS; STANLEY
NEWMARK; IRVING LIGHTMAN REVOCABLE LIVING TRUST; JUPITER CAPITAL
MANAGEMENT; JOHN SACHETTI, INDIVIDUALLY AND ON BEHALF OF ALL OTHERS
SIMILARLY SITUATED; AND JOEL RUBEL, INDIVIDUALLY AND ON BEHALF OF ALL OTHERS
SIMILARLY SITUATED,

Respondents.

CERTIFICATE OF COMPLIANCE

I, Paul W. Hughes, counsel for petitioner, and a member of the Bar of this Court, certify pursuant to Rule 33.1(h) of the Rules of this Court that this petition for a writ of certiorari contains 8,625 words, excluding the parts of the brief that are exempted by Rule 33.1(d).



Paul W. Hughes