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 SERVICE

I, Paul W. Hughes, a member of the Bar of this Court, certify that on this 7th day of May, 2025, I caused three copies of this petition for a writ of certiorari to be served by overnight mail and one copy to be served by electronic means on the following:

Andrew Love
Robbins Geller Rudman & Dowd LLP
Post Montgomery Center
1 Montgomery Street
Suite 1800
San Francisco, CA 94104
alove@rgrdlaw.com
Counsel for All Respondents

Samuel H. Rudman
David A. Rosenfeld
Mark T. Millkey
William J. Geddish
Robert D. Gerson
Robbins Geller Rudman & Dowd LLP
58 South Service Road, Suite 200
Melville, NY 11747
srudman@rgrdlaw.com
drosenfeld@rgrdlaw.com
mmillkey@rgrdlaw.com
wgeddish@rgrdlaw.com
rgerson@rgrdlaw.com
Counsel for All Respondents

Jeremy Alan Lieberman Pomerantz LLP 600 Third Avenue, 20th Floor New York, NY 10016 jalieberman@pomlaw.com Counsel for Irving Lichtman Revocable Living Trust and Jupiter Capital Management

Thomas McKenna Gainey McKenna & Egleston 501 5th Avenue, 19th Floor New York, NY 10017 tjmckenna@gme-law.com Counsel for Sharon Albano

Kim E. Miller
Kahn Swick & Foti, LLC
250 Park Avenue, 7th Floor
New York, NY 10177
kim.miller@ksfcounsel.com
Counsel for Stanley Newmark

Greg Weiner
Thomas Brown
Ropes & Gray LLP
1211 Avenue of the Americas
New York, NY 10036
gregg.weiner@ropesgray.com
thomas.brown@ropesgray.com
Counsel for Morgan Stanley & Co.
LLC, Citigroup Global Markets Inc.,
UBS Securities LLC, RBC Capital
Markets, LLC, and Keefe, Bruyette &
Woods, Inc.

William Davison
Ropes & Gray LLP
Prudential Tower
800 Boylston Street
Boston, MA 02199
william.davison@ropesgray.com
Counsel for Morgan Stanley & Co.
LLC, Citigroup Global Markets Inc.,
UBS Securities LLC, RBC Capital
Markets, LLC, and Keefe, Bruyette &
Woods, Inc.

Steven M. Farina
John S. Williams
Williams & Connolly LLP
725 Twelfth Street, N.W.
Washington, DC 20005
sfarina@wc.com
jwilliams@wc.com
Counsel for AmTrust Financial Services,
Inc., Barry D. Zyskind, Ronald E. Pipoly,
Jr., Donald T. DeCarlo, Susan C. Fisch,
Abraham Gulkowitz, George Karfunkel,
and Jay J. Miller

I further certify that all parties required to be served have been served.

Paul W. Hughes