

In The  
Supreme Court of the United States

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BDO USA, LLP,

*Petitioner,*

v.

NEW ENGLAND CARPENTERS GUARANTEED ANNUITY AND PENSION FUNDS, ET AL.,

*Respondents.*

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ON PETITION FOR A WRIT OF CERTIORARI  
TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

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**BRIEF OF PROFESSOR JOSEPH A. GRUNDFEST AND  
PROFESSOR COLLEEN HONIGSBERG AS AMICI CURIAE  
IN SUPPORT OF PETITIONER**

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**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the Brief of Professor Joseph A. Grundfest and Professor Colleen Honigsberg as Amici Curiae in Support of Petitioner in the above-referenced case contains 4,244 words, excluding the parts of the brief exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 9, 2025.

By \_\_\_\_\_

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