

**In The
Supreme Court of the United States**

BDO USA, LLP,

Petitioner,

v.

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

Respondents.

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

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

CERTIFICATE OF SERVICE

I, Jamie L. Wine, counsel for amici curiae Professor Joseph A. Grundfest and Professor Colleen Honigsberg, and a member of the Bar of this Court, hereby certify that on the 9th day of June, 2025, I caused to be served three copies of the Brief of Professor Joseph A. Grundfest and Professor Colleen Honigsberg as Amici Curiae in Support of Petitioner in the above-referenced case by first-class mail, postage prepaid, upon counsel of record for the parties as listed below:

Paul W. Hughes
McDERMOTT WILL & EMERY LLP
500 North Capitol Street, NW
Washington, DC 20001
(202) 756-8000
phughes@mwe.com

Counsel for Petitioner

Andrew Love
ROBBINS GELLER RUDMAN
& DOWD LLP
Post Montgomery Center
1 Montgomery Street
Suite 1800
San Francisco, CA 94104
(415) 288-4545
alove@rgrdlaw.com

*Counsel for Respondents Sharon Albano,
Irving Lichtman Revocable Living Trust,
Jupiter Capital Management, New England
Carpenters Guaranteed Annuity and
Pension Funds, Stanley Newmark, and Joel Rubel*

Greg Weiner
ROPES & GRAY LLP
1211 Avenue of the Americas
New York, NY 10036
(212) 596-9000
gregg.weiner@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
WILLIAMS & CONNOLLY LLP
725 Twelfth Street, NW
Washington, DC 20005
(202) 434-5526
sfarina@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*

Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Brief of Professor Joseph A. Grundfest and Professor Colleen Honigsberg as Amici Curiae in Support of Petitioner was transmitted to the above-listed counsel at the referenced email addresses.

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

By



JAMIE L. WINE
LATHAM & WATKINS LLP
1271 Avenue of the Americas
New York, NY 10020
(212) 906-1200
jamie.wine@lw.com
Counsel for Amici Curiae