

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 The Chamber of Commerce of the  
United States of America as *Amicus Curiae* in  
Support of Petitioner**

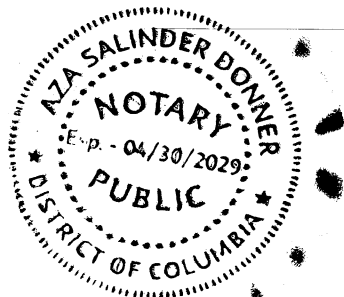
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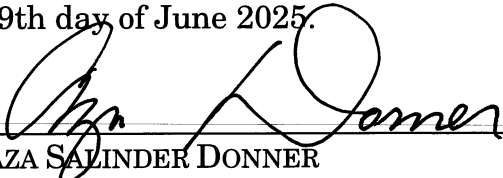
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 5,848 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

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

Sworn to and subscribed before me this 9th day of June 2025.



  
AZA SALINDER DONNER  
NOTARY PUBLIC  
District of Columbia

My commission expires April 30, 2029.