No. 24-1151

IN THE Supreme Court of the United States

BDO USA, LLP,

Petitioner,

v.

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

Respondents.

CERTIFICATE OF COMPLIANCE

I hereby certify that I am a member in good standing of the bar of this Court and that the Brief of the American Institute of Certified Public Accountants and the Center for Audit Quality as *Amici Curiae* in Support of Certiorari contains 3,720 words and complies with the word limitation established by Rule 33.1(g)(x) of the Rules of this Court.

Dated: June 9, 2025

/s/ Lucas C. Townsend

Lucas C. Townsend