

In the Supreme Court of the United States

BDO USA, LLP,

Petitioner,

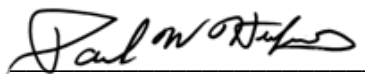
v.

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 COMPLIANCE

I, Paul W. Hughes, counsel for petitioner BDO USA, LLP and a member of the Bar of this Court, certify pursuant to Rule 33.1(h) of the Rules of this Court that this reply brief contains 3,000 words, excluding the parts of the brief that are exempted by Rule 33.1(d).



Paul W. Hughes