

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 SERVICE

I, Paul W. Hughes, a member of the Bar of this Court, certify that on this 26th day of August, 2025, I caused three copies of this reply brief in support of the petition for certiorari to be served by overnight mail and one copy to be served by electronic means on the following:

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



Paul W. Hughes