

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6566/May 8, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-18994

In the Matter of

JOSEPH S. AMUNDSEN, CPA, :
MICHAEL T. REMUS, CPA, and : ORDER
MICHAEL REMUS CPA :

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings on February 8, 2019, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice. A prehearing conference was held by telephone on May 7, 2019. Richard G. Primoff and Alix Biel, Esqs., appeared on behalf of the Division of Enforcement; Joseph S. Amundsen, CPA, appeared *pro se*; and Peter R. Ginsberg, Esq., appeared on behalf of Michael T. Remus, CPA, (Remus) and Michael Remus CPA.

The hearing, expected to last three to five days, will commence on June 17, 2019, as the Commission ordered,¹ at 1:00 p.m. EDT at a location in the New York City area to be announced. On May 14, 2019, Remus will produce documents in response to the subpoena issued on April 30, 2019, at the request of the Division. The Division will depose Remus on May 30, 2019, and Remus will depose the Division's expert witness on June 10, 2019.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge

¹ See *Joseph S. Amundsen, CPA*, Exchange Act Release No. 85717, 2019 SEC LEXIS 974 at *3 & n.6 (Apr. 25, 2019) ("The hearing officer shall have authority to give effect to an agreement by all respondents to a different hearing date, but absent such agreement the public hearing must commence by June 17, 2019.").