

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6604/June 13, 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. The hearing has been scheduled to commence on June 17, 2019, at 1:00 p.m. EDT, in Courtroom 238, Jacob K. Javits Federal Building, 26 Federal Plaza, New York, NY 10278.¹

As ordered by the Commission,² the Division of Enforcement and Michael T. Remus, CPA, and Michael Remus CPA (Remus Respondents) filed a joint report, dated April 5, 2019, as to their agreement on a procedural schedule, and the Commission adopted the schedule as to all parties, including Joseph S. Amundsen, CPA. May 28, 2019, was set as the date for witness disclosures pursuant to 17 C.F.R. § 201.222(a) (Rule 222(a)). The Division and the Remus Respondents filed witness lists, accordingly; Amundsen did not. Under consideration is the Division's May 31, 2019, Motion to Compel Respondents to Provide a Complete Witness List. No party responded.

As the Division states, Amundsen represented at the May 7, 2019, prehearing conference that he would not be calling any witnesses (other than speaking on his own behalf).³ Since he did not supplement this representation in a witness list, he will be precluded from calling any additional witnesses.

¹ See *Joseph S. Amundsen, CPA*, Admin. Proc. Rulings Release No. 6585, 2019 SEC LEXIS 1243 (A.L.J. May 28, 2019).

² See *Joseph S. Amundsen, CPA*, Exchange Act Release No. 85717, 2019 SEC LEXIS 974 (Apr. 25, 2019).

³ Prehr'g Tr. 30-31 (May 7, 2019):

JUDGE FOELAK: Okay. Mr. Amundsen, do you have a guesstimate as to how long your case might be?

MR. AMUNDSEN: It will probably last about 20 minutes, I'd like to read in the court documents, the opinion and the judgments from the District Court in Washington, DC, the Ninth Circuit Court in San Francisco and the District Court that was when this – that the SEC has already tried this case. Thank you.

The Remus Respondents provided a witness list naming three individuals and providing other information in compliance with Rule 222(a)(4). A fourth listing is: “**Various Broker-Dealer Client Representatives** Depending upon the SEC’s presentation during its case-in-chief, Remus may call as witnesses various representatives of the broker-dealer clients who have evidence relevant to responding to, and otherwise rebutting the SEC’s presentation.” The Division requests that Respondents be ordered to provide the full disclosure required by Rule 222(a)(4) or be precluded from offering witnesses for whom no such disclosure was provided.

The Division’s motion will be denied, without prejudice to renewing it, in the event that the Remus Respondents call witnesses in their case-in-chief who have not been previously identified by name with the information specified in Rule 222(a)(4). The parties are urged to communicate concerning witnesses and logistical matters to enable the hearing sessions to proceed expeditiously.

IT IS SO ORDERED.

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