

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85250 / March 5, 2019

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4027 / March 5, 2019

Admin. Proc. File No. 3-18994

In the Matter of

JOSEPH S. AMUNDSEN, CPA,
MICHAEL T. REMUS, CPA, AND
MICHAEL REMUS CPA.

NOTICE REGARDING CORRESPONDENCE

On February 19, 2019, the Commission received a filing from respondent Joseph S. Amundsen that appears to be a copy of correspondence Amundsen sent to the U.S. Court of Appeals for the Ninth Circuit. Among other things, Amundsen states that he “received the strangest letter from the *District Court*, attached,” and asks the Ninth Circuit to “review this matter.” The attachment that is referenced, though, is the *Commission’s* Order Instituting Proceedings in this matter.¹ Amundsen is reminded that the instant administrative proceeding is set before the Securities and Exchange Commission—and is separate from the civil injunctive action before the U.S. District Court for the Northern District of California.² In the event that the Commission issues in this proceeding a final order that is adverse to him, Amundsen may seek judicial review in accordance with Section 25(a) of the Securities Exchange Act of 1934.

The style of the caption in Amundsen’s correspondence shows that his requests are addressed to the Ninth Circuit; the Ninth Circuit, moreover, has already denied relief.³ Because Amundsen’s correspondence is not directed to the Commission and does not comply with, *inter alia*, Rule of Practice 152(a)(3), it is hereby stricken from the record.⁴ All parties, including *pro*

¹ Exchange Act Release No. 85081, 2019 WL 497277 (Feb. 8, 2018).

² Case No. 3:83-cv-00711-WHA (N.D. Cal.).

³ DE #23, Case No. 13-71472 (9th Cir. Feb. 26, 2019) (“The court will not entertain petitioner’s correspondence No further filings will be entertained in this closed case.”).

⁴ 17 C.F.R. 201.152(a)(3).

se parties, are expected to comply with the Commission's Rules of Practice and the orders issued by the Commission.⁵ No further action will be taken regarding Amundsen's correspondence.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

⁵ See, e.g., *McBarron Capital LLC*, Exchange Act Release No. 81789, 2017 WL 4350655, at *4 (Sep. 29, 2017).