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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 6563/May 3, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-18994

In the Matter of

:

JOSEPH S. AMUNDSEN, CPA,

MICHAEL T. REMUS, CPA, and

MICHAEL REMUS CPA

ORDER

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 will be held by telephone on May 7, 2019, at 3:00 p.m. EDT, a date and time fixed with due regard for the convenience of the parties, consistent with 17 C.F.R. § 201.200(c).

IT IS SO ORDERED.

/S/ Carol Fox Foelak

Carol Fox Foelak Administrative Law Judge