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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 6610/June 17, 2019

ADMINISTRATIVE PROCEEDING
File No. 3-18994

In the Matter of

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

The Securities and Exchange Commission ordered that the hearing in this proceeding commence on June 17, 2019.[1] At a prehearing conference on May 7, 2019, the undersigned asked the parties to estimate how long their cases would take, eliciting the following responses from Richard G. Primoff, counsel for the Division of Enforcement; Peter R. Ginsberg, counsel for Michael T. Remus, CPA, and Michael Remus CPA; and Joseph S. Amundsen, CPA, *pro se*:

> JUDGE FOELAK: Mr. Primoff, do you have a guesstimate as to how long your case will take?
> MR. PRIMOFF: . . . . So, for the Division's case, I expect it not to be beyond two or three days. Probably closer to two days. That, of course depends on the length of cross examination of things that we don't know about in advance. But as for the Division's case, exclusive of any rebuttal and what we hear from Mr. Ginsberg on –
> JUDGE FOELAK: Okay. Mr. Ginsberg, do you have a guesstimate as to how long your case might be?
> MR. GINSBERG: I can't imagine that it would last more than a day and a half or so. Maybe less.
> 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.

Prehr'g Tr. 29-31 (May 7, 2019); *see also Joseph S. Amundsen, CPA*, Admin Proc. Rulings Release No. 6566, 2019 SEC LEXIS 1057 (A.L.J. May 8, 2019) ("The hearing, expected to last three to five days, will commence on June 17, 2019 . . . ."). In an email, sent on June 14 at 6:40 p.m., Mr. Ginsberg advised that he had scheduled another matter commencing on June 20, and requested that this proceeding be adjourned. Mr. Ginsberg may wish to reschedule the other matter.

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).