

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6719 / December 19, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-18994

In the Matter of

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

An Initial Decision (ID) in this proceeding was issued on December 5, 2019, and served on the parties on December 6, 2019.¹ The ID noted that a party may file: (1) a motion to correct a manifest error of fact within ten days of the ID, to be considered and ruled on by the presiding Administrative Law Judge, pursuant to 17 C.F.R. § 201.111(h); and also (2) a petition for review of the ID by the Securities and Exchange Commission within twenty-one days after service of the ID, pursuant to 17 C.F.R. § 201.360. On December 16, 2019, Respondent Joseph S. Amundsen, CPA, filed a document directed to the “Securities and Exchange Commission” and titled “Request for Review.” In view of the filing’s title and designated recipient, as well as its contents, the undersigned considers the filing to be a petition for review of the ID by the Commission.

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

¹ See *Joseph S. Amundsen, CPA*, Initial Decision Release No. 1391, 2019 SEC LEXIS 4957 (A.L.J. Dec. 5, 2019).