

Securities and Exchange Commission

RE 3-18994

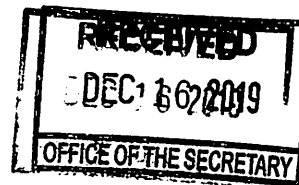
Request for Review

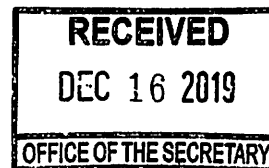
The decision of the Court is deficient in that it did not discuss the petition of Amundsen, as it is required to do under SEC rules.

Amundsen requests an answer to this petition.

Joseph Amundsen

12-11-2019





INITIAL DECISION RELEASE NO. 1391
ADMINISTRATIVE PROCEEDING
FILE NO. 3-18994

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

In the Matter of :
:
JOSEPH S. AMUNDSEN, CPA, : INITIAL DECISION
MICHAEL T. REMUS, CPA, and : December 5, 2019
MICHAEL REMUS CPA :
:

APPEARANCES: Richard G. Primoff and Alix Biel for the
Division of Enforcement, Securities and Exchange Commission

Respondent Joseph S. Amundsen, CPA, *pro se*

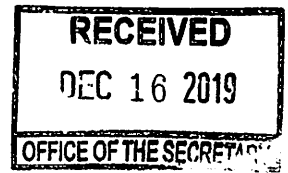
Peter Ginsberg of Sullivan & Worcester, LLP, for
Respondents Michael T. Remus, CPA, and Michael Remus CPA

BEFORE: Carol Fox Foelak, Administrative Law Judge

SUMMARY

This Initial Decision (ID) sanctions Michael T. Remus, CPA, and Michael Remus CPA (collectively, Remus),¹ and Joseph S. Amundsen, CPA, for violations of the auditor independence requirements in fourteen audits of broker-dealers where Amundsen’s daughter was the financial and operations principal (FINOP). The ID imposes cease-and-desist orders; suspends Remus from appearing or practicing before the Securities and Exchange Commission for one year; and orders Remus to disgorge \$56,227, and Amundsen, \$7,000.

¹ Since the firm Michael Remus CPA is effectively the *alter ego* of Michael T. Remus, CPA, “Remus” will be referred to as “he” or “him.” Unless Michael T. Remus or the Remus firm is specified, “Remus” refers to both Respondents collectively.



UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS

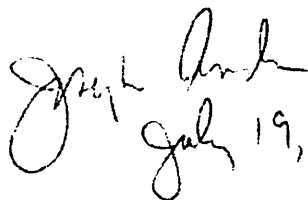
File No. 3-18994
13-1252 DC Court of Appeals
C-83-00711 SF-DC

RESPONSE TO "FINDINGS OF FACTS AND CONCLUSIONS OF LAW"

Amundsen petitions the Securities and Exchange Commission (SEC) to dismiss these charges and vacate all related actions regarding the 1983 settlement whereby the Securities and Exchange Commission dismissed all charges against Amundsen. By right of its own regulations such settlements are not disclosable or enforceable after ten years.

1. The Commission failure to admit the status of Amundsen has caused significant economic damage to Amundsen (10 years of lost wages).
2. The SEC has become a liar – lying to three different courts to enable its charade, and has not been willing to disclose its rules and regulations, even in this issue, and even under Court order.
3. The SEC has failed to acknowledge the FINRA position on the EQR matter, and the testimony of its own expert witness, in that there were no guidelines or regulations issued with the EQR requirement. Amundsen acknowledges that he has a daughter, but that the overriding requirement of the EQR is technical competence with the net capital rule, something even the expert witness admitted lacking.
4. The SEC has no jurisdiction in this matter. Amundsen has not filed any reports with the SEC nor been involved in any audit or preparation work since 2010. Further, of the "look back" tactics employed by the SEC and falsely alleged in three different courts, and this hearing, there has never been any finding or even allegation of fraud or "hanky panky", even from the original settlement.

By reference, please note the docket for District of Columbia Appeals, and the SEC own website. Clearly the SEC has abused its status and considers itself above the law, above its own rules, and above the Courts – all four of them in this case.


July 19, 2019