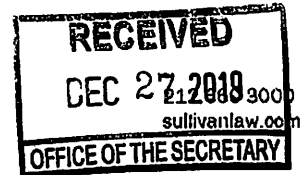




Sullivan & Worcester LLP
1633 Broadway
New York, NY 10019



FAX COVER SHEET

Company:	Fax Number:	Phone Number:
Vanessa Countryman, Secretary	202-772-9324	
Office of Secretary, Securities & Exchange Commission		

Email Address	Phone Number:
Peter R. Ginsberg prginsberg@sullivanlaw.com	212-660-3059

5	26-Dec-19
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Re: *In the Matter of Joseph S. Amundsen, CPA, File No. 3-18994*

Please see the attached.

User Number: Client / Matter: 27514.0001 Fax Job Code

{S2522016; 1}

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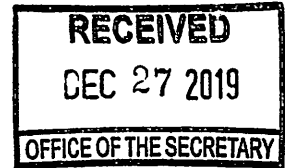
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December 26, 2019

By Fax and FedEx

Ms. Vanessa Countryman, Secretary
Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E., Mail Stop 1090
Washington, DC 20549

Re: *In the Matter of Joseph S. Amundsen, CPA*, File No. 3-18994

This firm represents Respondents Michael T. Remus, CPA and Michael Remus CPA (the "Remus Respondents").

I enclose an original and three copies of the Remus Respondents' Petition for Review.

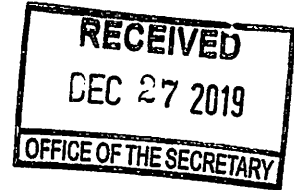
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Peter R. Ginsberg".

Peter R. Ginsberg

Enclosures

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-18994

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	:
In the Matter of	:
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	:
Joseph S. Amundsen, CPA,	:
Michael T. Remus, CPA, and	:
Michael Remus CPA	:
	:
Respondents,	:
-----	X

**PETITION FOR REVIEW OF
RESPONDENTS MICHAEL T.
REMUS, CPA AND MICHAEL
REMUS CPA**

Pursuant to Commission Rule of Practice 410(b), Respondents Michael T. Remus, CPA and Michael Remus CPA (collectively, "Remus") hereby file this Petition for Review of the Initial Decision entered in this matter on December 5, 2019 (Initial Decision Release No. 1391 (the "Initial Decision")). Remus respectfully requests that the Commission review the sanctions imposed by the Initial Decision, including the one-year ban from practicing before the Commission.¹ Remus submits that such bar arises from the mischaracterization, along with the omission, of material facts and from erroneous conclusions of law. Additionally, the sanction embodies an important exercise of discretion and decision of law or policy that, in fact, constitutes an abuse of that discretion that the Commission should review.

I. ERRONEOUS CONCLUSIONS OF MATERIAL FACT AND LAW

The Initial Decision erroneously concludes that Remus was aware in 2011 that Amundsen had been barred from practicing before the Commission. The evidence instead shows that Remus did not learn of Amundsen's Commission bar until he testified before the PCAOB in 2017 as part

¹ Remus does not challenge the finding that he violated auditor independence requirements or the order to cease and desist.

of the instant matter. The Initial Decision erroneously discounts that Remus had sought permission from FINRA as to whether he could hire Amundsen as his engagement quality reviewer and that FINRA not only failed to inform Remus that he could not do so but, rather, led him understandably to conclude that he could hire Amundsen. The Initial Decision also does not adequately consider that *none* of the audits in which Amundsen was the engagement quality reviewer for Remus have been the subject of any negative review, directive to restate or re-audit. The facts do not support the Initial Decision's finding that Remus acted with "a reckless degree of scienter." In addition, the case law relied upon in the Initial Decision as purported precedent for imposition of a suspension did not involve violations of auditor independence requirements, and thus is inapposite.

II. BARRING REMUS IS UNWARRANTED AND CONTRARY TO PUBLIC INTEREST

Imposition of a one-year bar against Remus is unwarranted and an exercise of discretion contrary to the public interest factors set forth in *Steadman v. SEC*, 603 F.2d 1126, 1140 (5th Cir. 1979), *aff'd on other grounds*, 450 U.S. 91 (1981). The Initial Decision acknowledges that Remus' thirty-one-year career in auditing is otherwise unblemished, that Remus has openly acknowledged the wrongful nature of his conduct and made assurances against future violations and that none of Remus' clients suffered any harm, including any financial harm. Moreover, none of the at-issue financial statements were alleged to contain inaccurate figures. Nonetheless, the Initial Decision imposes a bar against Remus that is neither necessary nor appropriate in light of the numerous and substantial mitigating factors and, quite literally, could be the death-knell for Ramus' career.

In addition, this proceeding arises from Remus' efforts to comply with new PCAOB rules (contained in PCAOB Auditing Standard No. 7) in the first years after the rules became effective in 2014. Remus does not contest that he erred by not more closely reviewing the new rules in 2014. The evidence, however, also reflects that Remus is a solo practitioner who works hard at

his craft and has been candid about his violation. The reputational damage and financial repercussions Remus has already suffered as a result of this proceeding are more than sufficient to uphold the public confidence in the integrity of the market and to deter any future violations.

Finally, imposing a one-year ban against Remus would be disparate with other, similarly-situated auditors and audit companies in like circumstances, and especially unjust in light of the lack of similar sanctions imposed upon larger accounting firms for similar violations of independence requirements. *See, e.g., RSM US LLP (f/k/a/ McGladrey LLP)*, Exchange Act Release No. 86770, 2019 SEC LEXIS 2248 (Aug. 27, 2019) (no bar sought or imposed against RSM for violations of independence requirements); *Pricewaterhouse Coopers LLP*, Exchange Act Release No. 87052 (Sept. 23, 2019) (no bar sought or imposed against PwC). As a matter of policy, Remus should not be sanctioned more severely than other auditors and audit firms have been sanctioned. *Cf. Joseph Yafeh CPA, Inc.*, Exchange Act Release No. 73770 (Dec. 8, 2014) (no bar sought or imposed against solo practitioner).

III. CONCLUSION

For the reasons set forth above, Remus respectfully requests that the Commission grant this petition for review of the sanctions in the Initial Decision, including the one-year ban.

Dated: New York, New York
December 26, 2019

Respectfully submitted,

SULLIVAN & WORCESTER LLP

By: 

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*Attorneys for Respondents Michael T.
Remus, CPA and Michael Remus CPA*

CERTIFICATE OF SERVICE

I hereby certify that on December 26, 2019, I caused to be served a copy of the foregoing **PETITION FOR REVIEW OF RESPONDENTS MICHAEL T. REMUS, CPA AND MICHAEL REMUS CPA**, as follows:

Via facsimile transmission and overnight mail delivery (original and three copies):

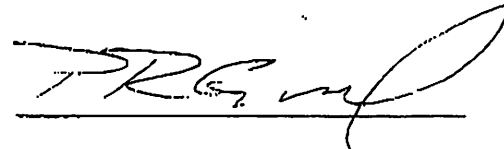
Vanessa Countryman, Secretary
Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E., Mail Stop 1090
Washington, DC 20549
Fax: (202) 772 9324

Via email and via overnight mail delivery:

The Honorable Carol Fox Foelak
Office of Administrative Law Judges
Securities and Exchange Commission
100 F Street, N.E., Mail Stop 2557
Washington, D.C. 20549

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