UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 91051 / February 3, 2021

Admin. Proc. File No. 3-18994

In the Matter of

JOSEPH S. AMUNDSEN, MICHAEL T. REMUS, AND MICHAEL REMUS CPA

ORDER EXTENDING TIME TO ISSUE DECISION

The Commission has determined, in its discretion, that it is appropriate to extend by 90 days the period within which the decision in this matter may be issued. Accordingly, IT IS ORDERED that such period be, and hereby is, extended to May 4, 2021.

By the Commission.

Vanessa A. Countryman Secretary