

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85237 / March 1, 2019

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4026 / March 1, 2019

Admin. Proc. File No. 3-18994

In the Matter of

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

ORDER

On February 8, 2019, the Commission issued an order (the “OIP”) instituting administrative and cease-and-desist proceedings pursuant to Sections 4C(a)(2) and (a)(3) and 21C of the Securities Exchange Act of 1934 and Rule 102(e)(1)(ii) and (iii) of the Commission’s Rules of Practice against Joseph S. Amundsen, CPA, Michael T. Remus, CPA, and Michael Remus CPA (collectively, Respondents).¹ In compliance with the statutory provision governing cease-and-desist proceedings, the OIP specified that a “public hearing before the Commission for the purposes of taking evidence . . . shall be convened not earlier than 30 days and not later than 60 days” from service of the OIP.² The statute also provides that “an earlier or later date” for the hearing may be “set by the Commission with the consent of any respondent so served.”³

Respondents were served with the OIP by February 11, 2019. As a consequence, in the absence of consent by all respondents regarding a later hearing date, a public hearing will be set for a date on or before April 12, 2019. To facilitate the orderly and expeditious resolution of this matter, it is ORDERED that the parties shall file a statement advising the Commission of any agreement to a later hearing date (or a statement that no agreement could be reached) as soon as practicable, and not later than the day after the prehearing conference contemplated by the OIP. The Commission will specify further procedures by subsequent order.

¹ Exchange Act Release No. 85081, 2019 WL 497277 (Feb. 8, 2018).

² *Id.* at *8.

³ 15 U.S.C. § 78u-3(b).

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary