

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION  
January 16, 2020

SECURITIES EXCHANGE ACT OF 1934  
Release No. 88001 / January 16, 2020

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4114 / January 16, 2020

Admin. Proc. File No. 3-18994

In the Matter of

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

CORRECTED ORDER  
GRANTING  
PETITIONS  
FOR REVIEW  
AND SCHEDULING  
BRIEFS

Pursuant to Commission Rule of Practice 411,<sup>1</sup> the petitions of Joseph S. Amundsen, CPA, Michael T. Remus, CPA, and Michael Remus CPA for review of the administrative law judge's initial decision<sup>2</sup> is granted. Pursuant to Rule of Practice 411(d),<sup>3</sup> the Commission will determine what sanctions, if any, are appropriate in this matter.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),<sup>4</sup> that briefs in support of the petitions for review shall be filed by February 18, 2020. A brief in opposition

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<sup>1</sup> 17 C.F.R. § 201.411.

<sup>2</sup> *Joseph S. Amundsen, CPA, Michael T. Remus, CPA, and Michael Remus CPA*, Initial Decision Release No. 1391 (Dec. 5, 2019), 2019 WL 6683122.

<sup>3</sup> 17 C.F.R. § 201.411(d).

<sup>4</sup> 17 C.F.R. § 201.450(a).

shall be filed by March 19, 2020, and any reply briefs shall be filed by April 2, 2020.<sup>5</sup> Pursuant to Rule of Practice 180(c),<sup>6</sup> failure to file a brief in support of the petition may result in dismissal of this review proceeding.

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

Vanessa A. Countryman  
Secretary

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<sup>5</sup> As provided by Rule of Practice 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules 150 – 153, 17 C.F.R. § 201.150 – 153, with respect to form and service, and Rules of Practice 450(b) and (c), 17 C.F.R. § 201.450(b), 201.450(c), with respect to content and length limitations. Requests for extensions of time to file briefs are disfavored.

<sup>6</sup> 17 C.F.R. § 201.180(c).