

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85310 / March 13, 2019

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4030 / March 13, 2019

Admin. Proc. File No. 3-18994

In the Matter of

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

NOTICE REGARDING CORRESPONDENCE

On March 7, 2019, the Commission received a letter from respondent Joseph S. Amundsen requesting that the Commission “return my [February 19, 2019] correspondence to the record.” Amundsen’s earlier correspondence was stricken because it was directed to the U.S. Court of Appeals for the Ninth Circuit, not to the Commission, and it did not comply with Rule of Practice 152(a)(3).¹ His March 7 letter raises no issues that warrant reconsideration of that ruling.

Amundsen states that his February 19 letter was “introduced . . . into evidence in a request for summary judgment dated 2-26-2019.” The Commission is not aware of any such filing. If Amundsen intends to refer to the Ninth Circuit’s order entered on that date, that order discloses no basis for relief: The court expressly refused to “entertain petitioner’s correspondence received . . . on August 27, 2018, January 10, 2019, and February 19, 2019,” on the basis that the appeal had been closed since 2013.²

Amundsen’s March 7 letter also asserts that “[t]here are four Circuit Court decisions related to my issues,” and that Amundsen has “asked the Ninth Circuit to reconsider based on these decisions, and will request en banc if that appeal is denied.” Again, this request is directed to the Ninth Circuit, not to the Commission, and the court has already denied it.³

¹ *Joseph S. Amundsen, CPA*, Exchange Act Release No. 85250, 2019 WL 1036154, at *1 (Mar. 5, 2019).

² DE 23, Case No. 13-71472 (9th Cir. Feb. 26, 2019).

³ DE 24, Case No. 13-71472 (9th Cir. Mar. 4, 2019) (“Deficiencies: Case closed, no further filings per 02/26/2019 order.”).

Amundsen is reminded that the instant administrative proceeding is set before the Securities and Exchange Commission—and is separate from the civil injunctive action before the U.S. District Court for the Northern District of California and his long-since-closed appeals to the Ninth Circuit or to the D.C. Circuit.⁴ If the Commission issues in this administrative proceeding a final order that is adverse to him, Amundsen may seek judicial review in accordance with Section 25(a) of the Securities Exchange Act of 1934.⁵

In the meantime, Amundsen, like any party to a Commission administrative proceeding, is expected to comply with the deadlines and other requirements set forth in the Commission's Rules of Practice and the orders issued by the Commission.⁶ A party that fails to make a required filing, cure a deficient filing, respond to a dispositive motion, or otherwise defend the proceeding may be subject to sanctions, including the entry of a finding of default.⁷

No further action will be taken regarding Amundsen's February 19 or March 7 correspondence.

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

Vanessa A. Countryman
Acting Secretary

⁴ See Case No. 3:83-cv-00711-WHA (N.D. Cal.); Case No. 13-71472 (9th Cir.); Case No. 10-17759 (9th Cir.); Case No. 13-1252 (D.C. Cir.).

⁵ 15 U.S.C. § 78y(a).

⁶ See, e.g., *McBarron Capital LLC*, Exchange Act Release No. 81789, 2017 WL 4350655, at *4 (Sep. 29, 2017).

⁷ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *Joseph S. Amundsen, CPA*, Exchange Act Release No. 85081, 2019 WL 497277, at *8 (Feb. 8, 2019).