



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

June 21, 2010

Mr. Timothy Carnahan
Chief Executive Officer and President
CYIOS Corporation
1300 Pennsylvania Avenue, Suite 700
Washington, D.C. 20004

Re: CYIOS Corporation
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
Form 10-QSB for Fiscal Quarter Ended March 31, 2008
Filed May 14, 2008
Form 10-Q for Fiscal Quarter Ended June 30, 2008
Filed August 14, 2008
Form 10-Q for Fiscal Quarter Ended September 30, 2008
Filed November 14, 2008
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 15, 2009
Form 10-Q for Fiscal Quarter Ended March 31, 2009
Filed May 14, 2009
Form 10-Q for Fiscal Quarter Ended June 30, 2009
Filed August 14, 2009
Form 10-Q for Fiscal Quarter Ended September 30, 2009
Filed November 12, 2009
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Form 10-Q for Fiscal Quarter Ended March 31, 2010
Filed May 17, 2010
File No. 0-27243

Dear Mr. Carnahan

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief