



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

DIVISION OF
CORPORATION FINANCE

April 12, 2011

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

Re: CYIOS Corporation
Item 4.01 Form 8-K
Filed February 28, 2011
File No. 0-27243

Dear Mr. Carnahan:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief