



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2011

Via E-mail

Timothy Carnahan  
President  
CYIOS Corporation  
1300 Pennsylvania Avenue, Ste 700  
Washington, DC 20004

**Re: CYIOS Corporation  
Form 10-K/A for Fiscal Year Ended December 31, 2010  
Filed October 5, 2011  
File No. 001-35118**

Dear Mr. Carnahan:

We have reviewed your filing and have the following comments. You should comply with the comments in all future filings, as applicable. Please confirm in writing that you will do so and also explain to us in sufficient detail for an understanding of the disclosure how you intend to comply by providing us with your proposed revisions.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

1. We note your response to comment three in our letter dated September 27, 2011. Please provide us with you analysis for why you do not consider changes in the spending policies of the U.S. government, such as potential decreases in the budgets of federal agencies, including the Department of Defense, or delays in the passage of the U.S. government budget to be uncertainties that are reasonably likely to have a material impact on your liquidity or results of operations.
2. We note your response to comment four in our letter dated September 27, 2011. The revised disclosure that you have not yet begun offering CYIPRO and have not generated any revenue from CYPIRO does not support the statement that you are "a leading systems integrator and knowledge management solutions provider." Please revise.

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3. We note your revisions in response to comment 11 in our letter dated September 27, 2011. Please revise your disclosure in the last sentence in the fourth paragraph to disclose, if true, that your chief executive officer and your chief financial officer concluded that your disclosure controls and procedures were effective *at the reasonable assurance level*. Please see Section II.F.4 of SEC Release No. 33-8238 available on our website at this link: <http://www.sec.gov/rules/final/33-8238.htm>.

Signatures

4. We note your response to comment 17 in our letter dated September 27, 2011. Please disclose, if correct, that Mr. Carnahan also signed your annual report in his capacity as your controller or principal accounting officer. See General Instruction D(2) of Form 10-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please contact Charles Lee at (202) 551-3427, Catherine Brown at (202) 551-3513 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Catherine T. Brown for

Mara L. Ransom  
Assistant Director