

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Administrative Proceedings Rulings  
Release No. 6632 / July 18, 2019

Administrative Proceeding  
File No. 3-16386

In the Matter of

**Traci J. Anderson, CPA,  
Timothy W. Carnahan, and  
CYIOS Corporation**

**Post-Hearing Order**

The hearing in this administrative proceeding concluded July 17, 2019, and was attended by the Division of Enforcement and Respondent Timothy W. Carnahan on behalf of himself and CYIOS Corporation. During the hearing, Respondent Carnahan invoked the U.S. Constitution's Fifth Amendment privilege against self-incrimination and refused to testify in response to the Division's questions. At the conclusion of the hearing, I issued instructions to the parties. This order memorializes and supplements those instructions:

(1) The Division is responsible for filing copies of its exhibits, both admitted and offered but not admitted, in hardcopy with the Securities and Exchange Commission's Office of the Secretary, and must do so by August 8, 2019. *See 17 C.F.R. §§ 201.350, .351.*<sup>1</sup> The Division should also provide electronic copies of these exhibits to my office.

(2) When the Division files copies of its exhibits, it must also file a list of exhibits admitted and offered but not admitted. The list should be in MS Excel or Word format and specify the exhibit number; description of the exhibit; Bates-stamp numbers, if any; and page(s) in the hearing transcript in which the exhibit was offered and admitted, if applicable.

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<sup>1</sup> Respondents did not offer any exhibits at the hearing.

(3) By July 26, 2019, the Division shall file a motion regarding my treatment of Carnahan's refusal to testify on Fifth Amendment grounds, including whether I should draw adverse inferences against Respondents. Respondents' opposition to this motion is due by August 5, 2019. After Respondents file their opposition, I will promptly issue a ruling on the motion.

(4) The parties may file simultaneous opening post-hearing briefs 30 days after I issue my ruling on the Division's motion. Opening post-hearing briefs shall not exceed 14,000 words. A motion for leave to exceed the word limit must be filed seven days before opening post-hearing briefs are due.

(5) The parties may file proposed findings of fact and conclusions of law, consistent with 17 C.F.R. § 201.340, at the time opening post-hearing briefs are filed. Proposed findings of fact shall be numbered and must be supported by citations to specific portions of the record. Each citation shall be accompanied by a quotation of the language that supports the proposed finding. Proposed conclusions of law shall be numbered and must be supported by citation to legal authority. Each citation shall be accompanied by a quotation of the language from the legal authority that supports the proposed conclusion. Argument is not permitted in proposed findings and conclusions. I will strike findings or conclusions that contain argument.

(6) Any responsive post-hearing briefs are due two weeks after the deadline for opening post-hearing briefs and shall not exceed 7,000 words.

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James E. Grimes  
Administrative Law Judge