

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2682 / May 15, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16386

In the Matter of

TRACI J. ANDERSON, CPA,
TIMOTHY W. CARNAHAN, AND
CYIOS CORPORATION

ORDER

The Securities and Exchange Commission instituted this proceeding on February 13, 2015. The parties have filed motions for summary disposition and opposition papers.

To the extent Respondents have any affirmative defenses they wish to raise, I ORDER that Respondents' submission is due May 27, 2015. If any Respondent raises a defense of inability to pay monetary sanctions, that Respondent should include previous and updated versions of a financial disclosure statement, pursuant to Rule of Practice 630. *See* 17 C.F.R. §§ 201.630, 209.1.¹ Any Respondent submitting such financial information may move, pursuant to Rule of Practice 322, for the issuance of a protective order against disclosure of the information to the public or any parties other than the Division of Enforcement. 17 C.F.R. §§ 201.322, .630(c).

If further briefing is necessary, I will issue a procedural schedule to such effect.

Cameron Elliot
Administrative Law Judge

¹ Rule of Practice 630 and a Model Disclosure of Assets and Financial Information Form are located online at <http://www.sec.gov/about/rulesprac2006.pdf> (pages 89 to 100).