

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2698 / May 20, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16386

In the Matter of

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

ORDER EXTENDING PROCEDURAL  
DEADLINES

The Securities and Exchange Commission instituted this proceeding on February 13, 2015. The parties have filed motions for summary disposition and opposition papers. May 27 is the current deadline for the parties' replies and Respondents' filing of financial disclosure statements and presentation of affirmative defenses. *See Traci J. Anderson, CPA*, Admin. Proc. Rulings Release Nos. 2682, 2015 SEC LEXIS 1923 (May 15, 2015), 2455, 2015 SEC LEXIS 1051 (Mar. 23, 2015).

Respondents request a thirty-day extension of the May 27 deadline on the basis that they need the extra time to consult with legal counsel about their reply brief and presentation of affirmative defenses, and to prepare financial disclosure statements. The Division does not object to a seven-day extension; however, the Division objects to any extension beyond that length of time in light of the 300-day deadline for an initial decision and Respondents' alleged "delay in seeking to retain counsel." The Division notes that it is open to a longer extension for the filing of financial disclosure statements. In reply, Respondents object to the Division's characterization because they "are not seeking to retain counsel," but reiterate that they need the thirty-day extension for the stated reasons.

I GRANT Respondents' request in part. Respondents shall have until Friday, June 26, 2015, to file financial disclosure statements and any related motion for a protective order. I accept Respondents' representation that it will take significant time to prepare their financial disclosure statements.

I DENY Respondents' request for a thirty-day extension as to their other filings. Instead, I extend the deadline for the filing of the parties' reply papers and Respondents' presentation of affirmative defenses until Wednesday, June 3, 2015. As Respondents assert that they are not seeking to retain legal counsel, it is not established why they need an extra thirty days to consult

with counsel about their reply brief or affirmative defenses. Accordingly, no good cause has been shown for more than a seven-day extension for these filings. *See* 17 C.F.R. § 201.161.

SO ORDERED.

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Cameron Elliot  
Administrative Law Judge