

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

Administrative Proceedings Rulings
Release No. 6643 / July 25, 2019

Administrative Proceeding
File No. 3-16386

In the Matter of

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

**Order on Transcript
Corrections**

The hearing in this proceeding took place July 17, 2019. I ORDER that the following corrections be made to the transcript of the hearing:

Page/Line	Original Text	Corrected Text
8:13	notice of filings that SOX has submitted; and these	notice of filings that CYIOS has submitted; and these
9:2	objection is noted. And your certainly preserved	objection is noted. And you've certainly preserved
11:21	and ask him able it.	and ask him about it.
16:2-4	Doesn't conflict the situation. I'm wondering if there's an argument that had there been a different person presiding over than proceeding that the	doesn't consider this situation. I'm wondering if there's an argument that had there been a different person presiding over that proceeding, that the
18:22	JUDGE GRIMES: Are you sponsoring a witness for these exhibits, Mr. Davis?	JUDGE GRIMES: Do you have a sponsoring witness for these exhibits, Mr. Davis?
74:14	JUDGE GRIMES: And let me start one more	JUDGE GRIMES: And let me state one more
78:19	purposes, it makes it really difficult for your	purposes, it makes it really difficult for our
89:6	response for it, do you?	sponsor for it, do you?

Page/Line	Original Text	Corrected Text
90:21-23	adverse inference based upon your implication of the Fifth privilege. And I'm going to decide whether to do that based upon post hearing briefings.	adverse inference based upon your invocation of your Fifth Amendment privilege. And I'm going to decide whether to do that based upon post hearing briefing.
106:5	and the CFO of the marketing company, which included	and the CFO of the Markman Company, which included
108:18	what your I guess background basis is for your	what your, I guess, background basis is for your
109:15-19	starts off by saying, It is widely accepted that the effectiveness or lack thereof of internal controls has a material effect on the issue of internal control over financial reporting. By whom is it widely accepted?	starts off by saying, "It is widely accepted that the effectiveness, or lack thereof, of internal controls has a material effect on the issue of internal control over financial reporting." By whom is it "widely accepted"?
134:8	make the Division's argument to a week from Friday,	make the Division's argument due a week from Friday,
143:22	issued the order. So you'll have 30 days from then.	issue the order. So you'll have 30 days from then.

I direct the court reporter to implement the above changes and issue a complete, amended transcript for the hearing held on July 17, 2019. The amended transcript should also be provided in electronic format to my office.

James E. Grimes
Administrative Law Judge