

**From:** [apfilings](#)  
**To:** [Administrative Proceedings Fax](#)  
**Subject:** FW: Response Brief : 3-16386 / Timothy W. Carnahan to Division of Enforcement response to CYIOS brief  
**Date:** Monday, May 10, 2021 1:09:56 PM  
**Attachments:** [Carnahan-Response-SEC 2021-04-26-DOE-Response2CYIOSBrief.pdf](#)  
[EXHIBIT-B-3-16386-event-87.pdf](#)  
[Exhibit-A-CYIOS-AppliesForCYIPRO-Patent.pdf](#)  
**Importance:** High

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**From:** Tim Carnahan (org)  
**Sent:** Monday, May 10, 2021 1:07:37 PM (UTC-05:00) Eastern Time (US & Canada)  
**To:** apfilings; Stewart, Angelia L.  
**Cc:** Gulde, Matthew  
**Subject:** Response Brief : 3-16386 / Timothy W. Carnahan to Division of Enforcement response to CYIOS brief

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please see the attached response brief to Division of Enforcement's response to CYIOS brief.

There are two exhibits A and B and the response; three (3) attachments total.

Thank you,

Vr, Timothy W. Carnahan

202-369-1984

1 UNITED STATES OF AMERICA  
2 before the  
3 SECURITIES AND EXCHANGE COMMISSION  
4

5 **FILED: May 10<sup>th</sup>, 2021**

6 Administrative Proceeding File No. 3-16386

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In the Matter of Timothy W. Carnahan Respondents
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Response to DOE response to CYIOS  
Dated: April 26<sup>th</sup>, 2021  
- pursuant to Rule of Practice 450(a):  
Per Order:  
Release No. 91224 / February 26, 2021

13

Respondents (Timothy W. Carnahan) for the record.

The ALJ Initial Decision conclusions are based upon false statements; these false statements were made by the SEC Department of Enforcement (“DOE”) and Judge Grimes (“ALJ”).

From the DOE response dated April 26<sup>th</sup>, 2021, the “Respondents” will show proof of bold face false statements that create a false narrative and support an all-out conspiracy against the respondents.

**Out of crystal-clear proof, the “Respondents” request Immediate Dismissal of this case in its entirety and damages requested paid immediately.**

28  
29 **ARGUMENTS**

30  
31 **Argument I**

32 First let us start with a definition of the word “admit” using Dictionary.com.

33 confess to (a crime or fault, or one's responsibility for it).

34 "he was sentenced to prison after admitting 47 charges of burglary" · "he had admitted to all seven  
35 charges against him"

36  
37 **DOE’s argument from response dated April 26<sup>th</sup>, 2021 on page 4 below is false  
38 statement and a false narrative.**

39 CYIOS admits that it violated Section 17(a)(3) of the Securities Act and Section 13(a) of  
40 the Exchange Act and Rules 13a-1 and 13a-13 thereunder. (CYIOS’s Opening Brief, p.  
41 10). CYIOS admits that these were “very serious violations.” (Id.) CYIOS does not take  
42 issue with a single factual finding made by the ALJ in imposing a cease-and-desist  
43 order, disgorgement of \$37,500, and a penalty of \$500,000 against the company.

44  
45 The current “CYIOS” management cannot “ADMIT” to anything as they were not  
46 related to the company “CYIOS” during the alleged violation in 2009 which was  
47 stated by the SEC DOE.

48  
49 Again, “CYIOS” management cannot “ADMIT” – they could do other things, but  
50 it is not their “ACT” to “ADMIT”.

51  
52 Why is this important – because when the ALJ made conclusions from past orders  
53 he based them off false statements; thus the “Respondents” ask for immediate  
54 dismissal.

55  
56 The respondents hope that the SEC COMMISSION is starting to see where we are  
57 going with this.

58  
59 Keep Reading as we continue to show proof of FASLE statements!

60  
61 **Argument II**

62 **DOE’s argument from response dated April 26<sup>th</sup>, 2021 on page 8 below is  
63 quoted.**

64 This blanket guarantee of no future violations is diminished by the oddly naïve stance  
65 now taken by Lewis and O’Shea. It is difficult to take such a promise seriously from  
66 managers who claim ignorance of this entire proceeding when a **simple Internet search**  
67 would have produced the docket.

68  
69 **We the respondents agree with DOE’s quoted statement above.**

70  
71 **Now whereas**, to further show proof of the false narrative the SEC DOE and ALJ  
72 have created on record, we refer to Judge Grimes Initial Decision Dated: 2020-01-  
73 10, page 11 last paragraph last sentence is quoted below.

74  
75 Carnahan did little on cross-examination to discredit Lundelius's testimony, choosing to  
76 chiefly focus on whether Lundelius had reviewed CYIOS's patent.<sup>73</sup> Carnahan, however,  
77 failed to present any evidence about CYIOS's patent or whether it had one. <sup>74</sup>

78  
79 As the DOE quoted statement shows highlighted "simple Internet search", we the  
80 respondents **reiterate** the same highlighted quote but to Judge Grimes and his  
81 Initial Decision which the ALJ based his decision upon and "concluded" on the  
82 Expert Witness ("Lundelius"). The respondents allege this is a "conspiracy".

83  
84 **Why the respondents call this a "conspiracy" ?**  
85 In Judge Grimes's Initial Decision and the Expert Witness testimony state they  
86 never knew about a patent; Judge Grimes did state he noticed a "Trademark".  
87 Again, like and as the DOE quoted statement show, the Expert Witness or ANY  
88 SEC DOE staff, or Judge could make a "simple Internet search" and find that  
89 CYIOS has a patent. See **EXHIBIT A** (excerpt of "simple Internet search" below)

The screenshot shows a news article header with the title "CYIOS Applies for Patent for CYIPRO". Below the title, it says "NEWS PROVIDED BY CYIOS Corporation" with a right-pointing arrow, and the date "Sep 07, 2011, 01:49 ET". To the right, there is a "SHARE THIS ARTICLE" section with icons for Facebook, Twitter, LinkedIn, Pinterest, Email, and Print. Below this is a short paragraph of text: "WASHINGTON, Sept. 7, 2011 /PRNewswire/ -- CYIOS Corporation (OTC Bulletin Board: CYIO) announced today that it submitted its patent application for CYIPRO with the USPTO. "We have created an invention - that being a project-based

90  
91  
92 **Why the respondents call this a "conspiracy" and why the records is "laced"**  
93 **with False statements creating a False narrative?**

94  
95 **Keep following this!!!**  
96 The "Respondents" have just a little bit more on this FALSE statement and FALSE  
97 narrative by the ALJ Judge Grimes and DOE Staff.

98  
99 **Take Note of below Order:**  
100 ORDER Release No. 6474/March 4, 2019 Order Redesignating Presiding Judge  
101 IT IS ORDERED that Administrative Law Judge James E. Grimes is hereby designated,  
102 in place and stead of the Administrative Law Judge heretofore designated, to preside at

103 the hearing in these proceedings and to perform other and related duties in accordance  
104 with the Commission's Rules of Practice.

105  
106 With the above ORDER Release No. 6474/March 4, 2019, Judge Grimes  
107 recounted the foregoing procedural history and as required by the Commission's  
108 August 22 Order.

109  
110 **Here is one reason why it is a "conspiracy" !**  
111 The Respondents filed on Mar. 27, 2018 "*Respondents Timothy Carnahan and*  
112 *CYIOS Corp.s' Supplemental Briefing*". See **EXHIBIT B**  
113 With this filing, the respondents clearly present CYIOS subsidiary product  
114 company CYIPRO and its Patent. (excerpt of **EXHIBIT B** below)

We are using our Product CYIPRO – (Patent pending US 14/806,989) – one of the use cases is for Sarbanes-Oxley and Internal Controls. Moreover, the below SEC link makes it crystal clear we don't have to "USE" COSO – as we stated, we are using CRITERIA set forth in COSO via our product CYIPRO.

<https://www.sec.gov/info/smallbus/404guide/controls.shtml>

Sarbanes-Oxley Section 404 A Guide for Small Business states:

The SEC doesn't have specific rules that tell smaller public companies how to do this. There is, however, useful guidance available from other sources. One of these is the internal control framework set out by a private sector organization called the Committee of Sponsoring Organizations of the Treadway Commission.

2 | Page


115  
116  
117 The Respondents clearly point out that ALJ Grimes concluded that there was no  
118 patent and relied upon the Expert Witness who testified that he did not review the  
119 patent.

120  
121 The respondents here again point to a False statement by the ALJ and DOE!  
122 All they needed to do is a "simple Internet search" or look at the evidence  
123 presented by the respondents!!!

124  
125  
126

127 **What is more interesting**, ALJ Grimes concluded that in the 10K filed, CYIOS  
128 did mention CYIPRO's Trademark #77217824. But, evidently SEC DOE, Expert  
129 Witness and ALJ refused to consider that either.

130 Please note the below image of Trademark: **"FOR USE IN THE FOLLOWING"**  
131 **COMPLIANCE WITH SEC SARBANES/OXLEY REGULATIONS,...**  
132

<b>Prior U.S. Cls.: 21, 23, 26, 36 and 38</b>		<b>Reg. No. 3,474,992</b>
<b>United States Patent and Trademark Office</b>		<b>Registered July 29, 2008</b>
<b>TRADEMARK PRINCIPAL REGISTER</b>		
		
CKO INC. (D.C. CORPORATION) #700 1300 PENNSYLVANIA AVE WASHINGTON, DC 20004	AND TELEWORKING MOBILE OFFICES, IN CLASS 9 (U.S. CLS. 21, 23, 26, 36 AND 38).	FIRST USE 1-1-2007; IN COMMERCE 1-1-2007.
FOR: COMPUTER MOBILE SOFTWARE USING A PROJECT BASED OPERATING SYSTEM FOR KNOWLEDGE MANAGEMENT FOR USE IN THE FOLLOWING: COMPLIANCE WITH SEC SAR- BANES/OXLEY REGULATIONS, COMPLIANCE WITH DCAA AND PERFORMANCE BASED CON- TRACTING FOR GOVERNMENT CONTRACTORS,	THE MARK CONSISTS OF THE LETTERS "CYI- PRO" IN A STLYIZED TEXT.	SER. NO. 77-217,824, FILED 6-28-2007.
	NORA BUCHANAN WILL, EXAMINING ATTOR- NEY	

133  
134

135 The above respondent's **"ARGUMENT II"** clearly shows:

- 136 1. ALJ and SEC DOE have created a "conspiracy" against the  
137 RESPONDENTS and filed it in the Initial Decision with the SEC Agency!
- 138 2. A **"simple Internet search"** would have prevented this case's unwarranted  
139 procedural history. SEC Robo Cop is a Failure.
- 140 3. ALJ clearly relied upon the Witness who did NOT review CYIPRO's Patent  
141 nor Product that is online [www.cyipro.com](http://www.cyipro.com), nor the Trademark.
- 142 4. ALJ made the INITIAL DECISION based upon conclusions that were based  
143 upon False statements and a False narrative.

144  
145  
146

**Out of crystal-clear proof, the "Respondents" request Immediate Dismissal  
of this case in its entirety and damages requested paid immediately.**

147 On the factual arguments presented by the respondents, we again state that every  
148 sentence where the ALJ falsely concluded that the respondents “used COSO”,  
149 should be stricken from the record as direct false statements and as part of a  
150 conspiracy to deceive the SEC Administrative hearing. This “**conspiracy**” is an act  
151 to “defraud” the United States Securities Exchange Commission.  
152

153 Further, the respondents show proof that Judge Grimes understands that there is a  
154 meaningful difference clearly between the two statements.

155 DOE stated “*using the COSO*”

156 vs

157 Respondents stated “*using criteria set forth in the Internal Control—Integrated*  
158 *Framework issued by the Committee of Sponsoring Organizations of the Treadway*  
159 *Commission (COSO)*”

160

161 Judge Grimes stated in “Release No. 6729 / January 31, 2020 Order Denying  
162 Respondents’ Motion to Correct”, page 3, Excerpt below.

163 The initial decision contained the conclusion that “CYIOS’s statements that  
164 management had evaluated the company’s internal controls **using the COSO framework**  
165 **were false.**”<sup>15</sup> Respondents argue this is a misstatement of fact because they actually  
166 said that CYIOS “**assessed the effectiveness of [its] internal control over financial**  
167 **reporting ... using criteria set forth in the**” COSO Framework.<sup>16</sup> If there is meaningful  
168 difference between the initial decision’s language and Respondents’ preferred version,  
169 Respondents don’t explain what that difference is.<sup>17</sup> It’s also possible Respondents are  
170 arguing that they did apply the criteria in the COSO framework, and therefore my factual  
171 conclusion to the contrary is wrong.  
172

173

174 **Respondents once again** show that ALJ Judge Grimes refuses to write or correctly  
175 quote language directly in the record – it is not the “Respondents’ preferred  
176 version”, it is the respondents “**FILED**” version; ALJ can do a “**simple Internet**  
177 **search**” and find on sec.gov CYIO filings!

178

179 **Wait, and we the respondents need a “drum roll”** for this next statement from  
180 ALJ Judge Grimes quoted from above and place here for easy of reading.  
181 “It’s also possible Respondents are arguing that they did apply the criteria in the COSO  
182 framework, and therefore my factual conclusion to the contrary is wrong.”

183

184 **Now, the respondents DO believe** ALJ understands what we stated and filed and that there is a  
185 “CRYSTAL CLEAR” **difference** in what DOE and himself ALJ Judge Grimes has over and  
186 over and over continued stating, thus twofold; created a False Narrative with False statements  
187 and “Conspired” together against the Respondents!!!!

188

189 **Now again, out of crystal-clear proof, the “Respondents” request Immediate Dismissal of**  
**this case in its entirety and damages requested paid immediately.**

190 **ALJ Judge Grimes based and concluded the Initial Decision on ambiguity and**  
191 **capricious statements and without looking at evidence presented by the**  
192 **respondents.** *see legal standard 17 C.F.R. § 201.360(b); see 5 U.S.C. § 556(d)*  
193 *(“A sanction may not be imposed or rule or order issued except on consideration*  
194 *of the whole record or those parts thereof cited by a party and supported by and in*  
195 *accordance with the reliable, probative, and substantial evidence”); cf. 17 C.F.R.*  
196 *§ 201.340(b) (directing that “[p]roposed findings of fact must be supported by*  
197 *citations to specific portions of the record”).*

198  
199 **Argument III**

200 ALJ Judge Grimes in “Release No. 6729 / January 31, 2020 Order Denying  
201 Respondents’ Motion to Correct”, stated the below about 28 U.S.C. § 2462.  
202

203 1. The initial decision stated that “CYIOS’s 2009 Form 10-K [was] filed on February 26,  
204 2010, which is within the five-year limitations period in 28 U.S.C. § 2462.”<sup>8</sup> Respondents  
205 argue that the quoted language is inaccurate because (1) they first made the relevant  
206 false statement in their 2008 Form 10-K filed in April 2009, and (2) the statute of  
207 limitations requires that an action be “commenced within five years from the date when  
208 the claim first accrued.”<sup>9</sup> Respondents maintain that the false statements in their 2009  
209 Form 10-K and later filings were simply a continuation of the same false statement they  
210 initially made in their 2008 Form 10-K, which was filed outside the limitations period.<sup>10</sup>  
211 The problem with this argument is that it amounts to a legal argument and is thus not  
212 properly part of a motion to correct.<sup>11</sup> **And, in any event, the undisputed fact remains**  
213 **that Respondents made the false statement in the 2009 Form 10-K filed on February**  
214 **26, 2010—they concede this fact in their motion<sup>12</sup>—** which was just less than five years  
215 before the Commission initiated this proceeding. Issuers are required “to file a separate  
216 annual report for [each] fiscal year,” and, as a matter of law, each false filing was  
217 separately actionable.<sup>13</sup> The fact that Respondents repeated earlier misstatements that  
218 fell outside the limitations period did not immunize similar statements they later made  
219 during the limitations period.<sup>14</sup>

220  
221 The respondents again point to a **FALSE STATEMENT** which ALJ Judge  
222 Grimes used to conclude his Initial Decision. That statement is highlighted above.  
223 This is the blatant on its face lie! The response NEVER CONCEDED! What  
224 we have here is “conspiracy” – why is it a “conspiracy” because the SEC DOE  
225 staff and attorneys feed in lies like this then the ALJ feeds in lies and the two or  
226 plus input of lies become a FALSE NARRATIVE!

227  
228 Keep reading!!!



229 Again, the respondents as stated in our “*Motion to Correct Manifest Errors of*  
230 *Fact*” filed January 17<sup>th</sup>, 2020.

231 **Excerpt from 2008 10-K : Filed: 2009-04-15**

232 *We evaluated and assessed the effectiveness of our internal control over financial reporting as of December 31,*  
233 *2008, using criteria set forth in the Internal Control—Integrated Framework issued by the Committee of Sponsoring*  
234 *Organizations of the Treadway Commission (COSO).*

235

236 The respondents have also stated in **EXHIBIT B** the below excerpt!

237

We are using our Product CYIPRO – (Patent pending US 14/806,989) – one of the use cases is for Sarbanes-Oxley and Internal Controls. Moreover, the below SEC link makes it crystal clear we don't have to “USE” COSO – as we stated, we are using CRITERIA set forth in COSO via our product CYIPRO.

<https://www.sec.gov/info/smallbus/404guide/controls.shtml>

Sarbanes-Oxley Section 404 A Guide for Small Business states:

The SEC doesn't have specific rules that tell smaller public companies how to do this. There is, however, useful guidance available from other sources. One of these is the internal control framework set out by a private sector organization called the Committee of Sponsoring Organizations of the Treadway Commission.

2 | Page

238

239

240 **FACTS to this point on Argument III:**

- 241 1. There is a product named CYIPRO!
- 242 2. Patent pending US 14/806,989.
- 243 3. Trademark States: FOR USE IN THE FOLLOWING: COMPLIANCE  
244 WITH SEC SARBANES/OXLEY REGULATIONS
  - 245 a. (see 2008 Trademark Line 126, 127 above and excerpt image)
- 246 4. SEC Expert Witness FAILED to review CYIPRO product.
- 247 5. SEC ALJ and DOE and ALL associated STAFF committed a “conspiracy”  
248 to hide evidence and parlay a FALSE Narrative using FALSE Statements.
- 249 6. 28 U.S.C. § 2462 bars the government from bringing suit to enforce “any  
250 civil fine, penalty, or forfeiture” after five years from when the claim first  
251 accrued.
- 252 7. In resolving the question of when the statute begins to run the Supreme  
253 Court focused on the phrase “**first accrues**” from the statute. In view of this  
254 language section 2462 “begins only once, when a claim first accrues.”  
255 (emphasis original). In view of these words the statute cannot reset each day  
256 because the concept of “first” would “have no operative” force, the Supreme

257 Court found in the SEC v. Kokesh, No. 15-2087 (10 Cir. Decided March 5,  
258 2018).

259 8. The correspondence provided proof of use all the way back to 2006!!! See  
260 excerpt from **EXHIBIT B** below.

We as asked include snapshots of more "Documentation" and it should be obvious about the review and what review was done regarding the internal control process in question. See below of a 10K process. These processes have Oversight, Organization separation of control and financial management control processes as well. Inclusive this is CYIPRO.

The screenshot displays the CYIPRO software interface. At the top, there is a navigation bar with icons for 'Home', 'Project Overview', 'Business Library', 'Calendar', 'Mail', 'Templates', 'Organization Chart', 'Assets', and 'Finance Report'. The main content area shows a project template selection screen for 'SEC 10K - 4/12/2006 9:26:30 PM (3:00 Hours)'. A dropdown menu is set to 'BOD (headquarters)'. Below this, there are 'Cancel' and 'Use Template Now' buttons. The 'Template Contents' section lists 14 tasks, each with a 'copy to template' link. The tasks include: '10K 2005 SEC Filing', 'share Holders notice', 'Item 1 - Business', 'Item 2 - Description of Property', 'Item 3 - Legal Proceedings', 'Item 4 - Submission of Matters to a Vote of Security Holders', 'Item 5 - Market for Common Equity and Related Stockholder Matters', 'Item 6 - Management's Discussion and Analysis or Plan of Operation', 'Item 7 - Financial Statements', 'Item 8 - Changes In and Disagreements With Accountants on Accounting and Financial Disclosure', 'Item 8A - Controls and Procedures', 'Item 8B - Other Information', 'Item 9 - Directors, Executive Officers, Promoters and Control Persons, Compliance With Section 16(a)', 'Item 10 - Executive Compensation', 'Item 11 - Security Ownership of Certain Beneficial Owners and Management; and Related Stockholder Matters', 'Item 12 - Certain Relationships and Related Transactions', 'Item 13 - Exhibits', 'Item 14 - Principal Accountant Fees and Services', and 'Regulation S-B'. A 'HELP DESK' section on the left side of the interface features a question mark icon and the text 'What do I do first?'.

261  
262  
263

- 264 9. “first accrues” use of our Great Software CYIPRO is 2006 for SEC filing!  
265 a. ALJ again FALSLY changes the context and states – no, no, no – you  
266 do not have software you have a filing, and each filing is a new  
267 charge.  
268 b. This is another bold face lie! We have already shown through  
269 evidence we use CYIPRO which “uses criteria set for in COSO”.  
270 c. Now we clearly know how we did it and when we did it!  
271 10. Time Bars Any action from the SEC! But as presented, the respondents are  
272 innocent of any violation!  
273 11. ALJ clearly understands the law – but creates a FALSE narrative rather than  
274 look at the evidence.

275  
276 **NOTE:**

277 *In the SEC v. Kokesh case,*  
278 *Judge Garaufis reasoned that “[a]llowing discovery to proceed with respect to*  
279 *claims that appear to be time-barred . . . would constitute ‘entertain[ing]’ those*  
280 *claims, which § 2462 clearly prohibits.”*  
281 *see Id. at 18. Also, see Cohen, Mem. & Order Granting Mot. to Dismiss at 19, ECF*  
282 *No. 68.*

283  
284 To the final point, a “simple Internet search” provides everything in this document,  
285 yet the SEC for 7 years; the SEC, (3) SEC ALJ and (X) amount of SEC attorneys  
286 Failed to present the truth rather submitted False Statements and created a False  
287 narrative and conspired against the respondents.  
288  
289

290 **Argument IV**

291 ALJ Judge Grimes stated in “*Initial Decision January 10, 2020*” *Item 2 page 7*.

292  
293 The respondents characterize the ALJ as a “Politician” because he “cherry picked”  
294 sentences from an ad hoc FORCED by Subpoena interview with ZERO upfront  
295 details of the interview. So, in contrary to what Judge Grimes “cherry picked” from  
296 that transcript, the respondents will illustrate a Q & A session below.

297 A = Carnahan’s Response

298 Q = Department of Enforcement’s response

299

300 **Session**

301 **A** You mean disclosure, what do you mean by

302 6 disclosure rules?

303 **7 Q** Okay. The federal securities laws actually

304 8 define what disclosure controls and procedures are and

305 9 what control over financial reporting is. And so in

306 10 context, Rule 13(a)(15) is the context I'm asking you

307 11 about. So disclosure controls are incorporate internal

308 12 control over financial reporting.

309 13 And so it's not only that you're reporting the

310 14 financials correctly in accordance with "Generally

311 15 Accepted Accounting Principles," and detain all the

312 16 appropriate disclosures, but also things like that you

313 17 have disclosure controls and procedures in place to

314 18 ensure things are completely accurate, timely, and things

315 19 of that nature. And do you have procedures in place to

316 20 address those types of things?

317 21 **A** Yeah, there are **procedures** in place.

318

319 **8 Q** And so we want to make sure that we're asking

320 9 you for the right things. And if, as you sit here today,

321 10 from your recollection the only thing that documents your

322 11 assessment of internal controls is contained in your

323 12 filings, then we know not to ask you for documents that

324 13 don't exist.

325 14 **A** Yeah, this one -- I told you I compare my

326 15 process in internal controls to the quality control

327 16 process, a lot like ISO or CMMI level Am I certified

328 17 with those two certifications? No, but I apply those. I

329 18 look and see how they work and I apply those

330 19 methodologies to getting this internal control done,  
331 20 because I know what they're looking for on internal  
332 21 control.

333

334 The respondents state: DOE was extremely rude, vague and for the most part their  
335 questions were ambiguous as to what they were asking. Many times, Mr. Carnahan  
336 stated may you be direct in what you are asking so I can answer with clarity.

337

338 As stated throughout this response brief, the ALJ, DOE and all SEC associated  
339 staff have created a false narrative filled with false statements and conspired  
340 against the respondents.

341

### 342 **About the Session**

343 ALJ Judge Grimes stated in “Initial Decision January 10, 2020” Item 3 page 2.

344

345 Respondents dispute this finding, arguing that Carnahan was able to explain how he  
346 evaluated the effectiveness of CYIOS’s internal controls.<sup>19</sup> But Respondents neither  
347 argue that Carnahan was able to present an explanation during his investigative  
348 testimony nor that this part of the initial decision misquotes the cited sources. Instead,  
349 they attempt to support their argument with reference to an e-mail exchange with people  
350 possessing Commission e-mail addresses and a separate document of unknown  
351 provenance.<sup>20</sup> None of these items have anything to do with whether Carnahan  
352 explained during his investigative testimony how he evaluated the effectiveness of  
353 CYIOS’s internal controls. Additionally, only part of the e-mail exchange was entered  
354 into evidence and the document inserted in the motion was not offered into evidence.<sup>21</sup>  
355 Respondents failed to present evidence during the merits hearing and cannot rectify  
356 that failure now through a motion to correct manifest error.

357

358 Judge Grimes is at it again – here he admitted into evidence transcripts the **June**  
359 **2014 interview** into the record as evidence but did not admit the document that  
360 was asked during the interview which was not only e-mailed to the SEC but also  
361 attached in many briefs.

362

363 More about this “document” that Judge Grimes states of unknown provenance is  
364 the underlining point which shows the **deceitful** actions of this Administrative  
365 Hearing by the ALJ and DOE and all SEC staff that participated, a **conspiracy!**

366

367 This “document” is “Exhibit A” of the Respondent’s opening brief Dated: 2021-  
368 02-24.  
369 Excerpt below – note date of e-mail and June 2014 interview.

**6. Respondents** email during the SEC investigation showing proof of the software is ISO 9000:2008 compliant as one recognized control frameworks used for ICFR. See the attached (**Exhibit A**) (Continuous\_Process\_Improvement\_Support.docx) that was in the said email below.

Date Sent: Monday, August 25, 2014 2:28:25 PM Sent From: "Timothy Carnahan" <carnahan@cyios.com> Sent To: "King, David R." <KingDR@SEC.GOV> Sent CC: "McGuire, Margaret S." <MCGUIREM@SEC.GOV>, "Peavler, David L." <PeavlerD@SEC.GOV>, "Woodcock, David R." <WoodcockD@SEC.GOV> Subject: RE: Re: CYIOS Corporation (FW-3921) Attachments: [Continuous\_Process\_Improvement\_Support.docx]

370  
371

### **About the Session**

372 The Respondents filed in **EXHIBIT B** a documented process or **procedure** from  
373 2009 about a “Comment” Letter CYIOS received. This is a **follow-up answer to**  
374 **line 317 of this document line 21 in the transcript.**

375 *We put the Excerpt from EXHIBIT B is on the next page due to space – YES, we*  
376 *have documentation and YES we have procedures!!!*

378  
379

380 Further, you notice the respondents OPENED the DOOR for a “**Simple Internet**  
381 **Search**” on our product, which as stated in all CYIOS filings on sec.gov,  
382 *using criteria set forth in the Internal Control—Integrated Framework issued by*  
383 *the Committee of Sponsoring Organizations of the Treadway Commission (COSO),*  
384 *complies with Rule 13(a)(15) and other SEC rules, laws, and governance.*

385  
386

Here is another process in action based upon an Auditor Change – the SEC should be able to relate directly to their Comment Letter as per dates in captured in image from CYIPRO.

The screenshot shows the CYIPRO software interface. At the top, there is a navigation bar with icons for Home, Reports, Projects, Library, Contacts, Calendar, Mail, Overview, Organization, Alerts, and Financials. Below the navigation bar, the main content area is titled "You selected the following Template:" and displays a list of tasks and files. The tasks include:

- task Letter from Joel and Filina of SK -> copy to template - Feb 11 2011 07:04PM by [redacted]
- file CYIOS Corporation 8-K A-2 (0-2009).pdf (v. 10 of 10) - Feb 9 2010 6:21AM By Timothy Carnahan
- revised due to 2nd SEC Comment letter EK to be filed for change of Auditor LINE filed this
- revised proposal copy file send file action log
- file 2009-14-19.pdf (v. 7 of 7) - Feb 8 2010 2:19PM By Timothy Carnahan
- revised Letter from [redacted] helped created it for convenience)
- revised proposal copy file send file action log
- file EK Disclosure docx (v. 1 of 1) - Feb 28 2009 5:19PM By Timothy Carnahan
- EK Disclosure Letter for SEC
- revised proposal copy file send file action log
- file 6/16/2013.pdf (v. 1 of 1) - Feb 11 2011 07:04PM By [redacted]
- 2nd SEC Comment Letter dated 7-23-09 EK Auditor Change
- revised proposal copy file send file action log
- file 6/16/2013.pdf (v. 1 of 1) - Feb 11 2011 07:04PM By [redacted]
- Edgarizing Invoice
- revised proposal copy file send file action log
- file 6/16/2013.pdf (v. 1 of 1) - Feb 11 2011 07:04PM By [redacted]
- SEC Comment Letter 7-18-2009 EK Auditor Change
- revised proposal copy file send file action log
- file Tracy's resignation letter as auditor.doc (v. 3 of 3) - Feb 14 2009 10:08AM By Timothy Carnahan
- revised proposal copy file send file action log
- task Voice mail from the SEC -> copy to template - Feb 11 2011 07:04PM by Timothy Carnahan
- file voice message.wav (v. 1 of 1) - Feb 11 2011 3:58PM By [redacted]
- Voice mail from the SEC 2-11-10
- revised proposal copy file send file action log
- task Possible new auditor -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task [redacted] -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task [redacted] -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task [redacted] -> copy to template - Feb 11 2011 07:04PM by [redacted]
- file Engagement Letter Signature Page.pdf (v. 3 of 3) - Jan 10 2009 11:15AM By [redacted]
- CYIOS engagement letter Signature Page - Signed
- revised proposal copy file send file action log
- task Notice to [redacted] re termination -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task Notice to [redacted] -> copy to template - Feb 11 2011 07:04PM by Timothy Carnahan
- task Go ahead from [redacted] to file EK -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task [redacted] Requirements for changes in Certified Accountants -> copy to template - Feb 11 2011 07:04PM by Timothy Carnahan
- task Final Letter from SEC 2-11-10 -> copy to template - Feb 11 2011 07:04PM by [redacted]
- file 6/16/2013.pdf (v. 1 of 1) - Feb 11 2011 07:04PM By [redacted]
- SEC letter 2-11-10
- revised proposal copy file send file action log

If the SEC wants to be in the business of evaluating software, they may want to quit before they get started as it's not their charter to do so. With that stated, the SEC severely misvaluated our internal controls as merely a "time sheet" system.

Please see more whitepapers on <http://cyipro.com> – though these whitepapers are not conclusive of COSO framework but gives the reader an understanding of how COSO Framework is a derived capability of CYIPRO as well as other frameworks with regard to risk, compliance, financial reporting and total accountability. Moreover, how it was used in CYIOS to meet the regulations, policy and rules of the United States Government.

388 Concluding, CYIOS's required 10K PCAOB audits have never found any  
389 deficiencies with our CYIPRO software or with any filing ever as required by law  
390 7 CFR § 1773.32 - Report on internal control over financial reporting and on  
391 compliance and other matters.

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395 **Out of crystal-clear proof, the "Respondents" request Immediate Dismissal of  
this case in its entirety and damages requested paid immediately.**

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**Timeliness:** Current Date May 10<sup>th</sup>, 2021 is within timeline set in the said Order Release No. 91224 / February 26, 2021; this is filed timely.

Signed,

  
\_\_\_\_\_  
Timothy Carnahan (date) 2021-05-10

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**Service List**

In accordance with Rule 150(a) of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the foregoing document was served on the persons listed below on the 10<sup>th</sup> Day of May 2021 under Rules of Practice 150 - 153, 17 C.F.R. § 201.150 – 153; thus, from the ORDER in question use: APFILINGS@SEC.GOV.

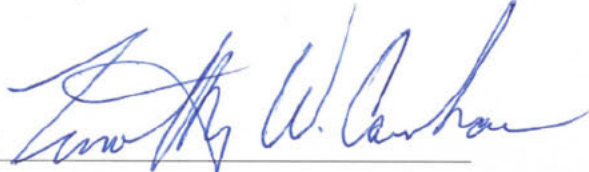
Office of the Secretary  
100 F Street, NE  
Washington, DC 20549

Timothy W. Carnahan



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Respectfully,  
Timothy W. Carnahan

X 

# CYIOS Applies for Patent for CYIPRO

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NEWS PROVIDED BY  
**CYIOS Corporation** →  
Sep 07, 2011, 01:49 ET

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WASHINGTON, Sept. 7, 2011 /PRNewswire/ -- CYIOS Corporation (OTC Bulletin Board: CYIO) announced today that it submitted its patent application for CYIPRO with the USPTO. "We have created an invention - that being a project-based management system. This system changes the way you work, from management's perspective to staff's perspective it allows everyone to work on goal centric projects. If you're not working on a project within a team, then most likely you're not working toward the goals of the organization," stated Timothy Carnahan, CEO of CYIOS.

"CYIPRO is a great invention based upon lessons learned from years of work and theories - to position your organization to fully utilize these and more theories of work, a new system had to be created - CYIPRO is this new system. During this invention process, we also found that the system could capture knowledge of subject matter experts, which could easily be reused by others not having any idea on how to accomplish the project - yet could successfully complete the project using this captured knowledge," stated Timothy Carnahan, CEO of CYIOS.

"Our path is contiguous in that we've built great solutions using various technologies - Microsoft being one of our major tools for our integration and being the government's primary provider for software, we've continued our investment using Microsoft for our Enterprise Mobile solutions. We see that the government must have systems that capture retired and resigned staff's work and we see that the government must start to telework and mobilize. We've made CYIPRO a cloud-based offering that can be integrated into the Government and Military networks, empowering the mobile knowledge worker. This is much more than a cloud-based storage tank for files - we bring it all together in a taxonomy based upon your virtual organization. Moreover, we are planning and working toward integration with an accounting

package thus making **CYIPRO a full ERP and CRM application** – far less expensive than anything on the market today. We want CYIPRO to capture the knowledge and finance of the organization – capturing both is the future of business," stated Timothy Carnahan, CEO of CYIOS.

Please see the below related links:

**CYIPRO:** <http://www.cyios.com/InvestorRelations/tabid/58/Default.aspx>

**Town Hall Meeting:** <https://www.teleworkexchange.com/events/town-hall-meeting/events-detail/1036#sponsor>

**Microsoft Windows Phone:** <http://www.cyipro.com/watch-latest-videos>

About CYIOS Corporation:

CYIOS Corporation is the maker of CYIPRO, a business transformation tool that utilizes the first project based office. CYIPRO is in position to support MANY government initiatives and is based upon CYIOS' experience building the world's largest knowledge management portal, [www.us.army.mil](http://www.us.army.mil). CYIPRO revolutionizes organizations, saves time and money, and empowers staff and management to make decisions based upon lessons learned and organizational knowledge.

Forward Looking Statements:

Except for statements of historical fact, the information presented herein contains certain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including, without limitation, expectations, beliefs, plans and objectives regarding future activities. Such forward-looking statements involve known and unknown risks, uncertainties and other factors, which may cause the actual results, performance or achievements of CYIOS Corporation to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Such factors include general economic and business conditions, the ability to acquire and develop future assets, the ability to fund operations and changes in consumer and business



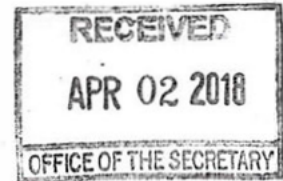
consumption habits and other factors over which CYIOS Corporation has little or no control. Except as may be required under applicable law, CYIOS Corporation undertakes no obligation to update any forward-looking statements contained herein as a result of new information, future events or otherwise.

CYIOS Corporation / Ronald Reagan Building / Washington, DC 20004

Contact: Timothy Carnahan +1-202-204-3006

SOURCE CYIOS Corporation

# HARD COPY



UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

Admin. Proc. File No. 3-16386

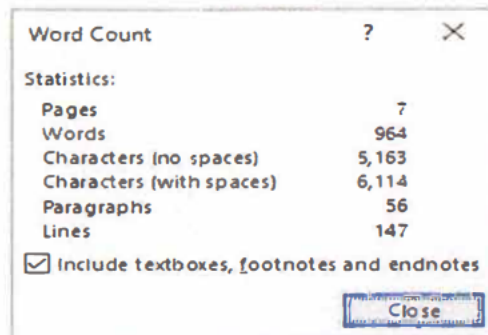
In the Matter of  
Timothy W. Camahan,  
CYIOS Corporation  
Respondents  
Dated: Monday, March 26, 2018

DUE: March 26<sup>th</sup>, 2018

Reply Brief:

“Per Supplemental Briefing Order - February 8<sup>th</sup>, 2018”

As requested, the supplementary reply documentation supplied in the following pages regarding the SEC Department of Enforcement’s opening brief. This document is in compliance to the request not to exceed 3000 words, by March 26, 2018.



It is literally unexplainable why the SEC states we’ve shown no evidence – read the story!!!

## INTERNAL CONTROLS

### (The pinnacle of capricious statements from the SEC)

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SEC states over and over again that the statements were false in regard to Internal Controls on the 10K filings. The SEC stated that because the Internal Controls did not pick-up on the alleged Sarbanes-Oxley violation, the SEC capriciously and arbitrarily deemed CYIOS 10K statements where false. The SEC stated the controls were not reviewed and documented nor did they follow COSO Framework. See item #17 p.5 of Release No. 3638 / February 13, 2015.

The "RESPONDENTS" stated 1) there is and was NO Sarbanes-Oxley Violation and 2) our statements about the internal controls are true. We now know that #1 is true as stated by the SEC Initial Decision Release No. 930, 2015 LEXIS 5189 (DEC, 21, 2015).

Below #2 is true as well, the Respondents DEBUNK the SEC statements about the internal controls over and over again - the SEC was given documentation in 2014 almost 4 years ago; today we give pictures. See **Email Exhibit 1** below and pictures following the email. KEEP READING!!!

**IMPORTANT POINT to note before reading onward (copied for convenience of reading):** from our Reply Brief to "Division of Enforcement Opposition brief" Dated – March 31, 2016 see page 4. B.

\*\*\*We evaluated and assessed the effectiveness of our internal control over financial reporting as of December 31, 2007, using criteria set forth in the Internal Control— Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

What the SEC has attempted to do is state we are using the COSO framework – the Respondents state that we are "USING CRITERIA SET FORTH IN...".

We are using our Product CYIPRO – (Patent pending US 14/806,989) – one of the use cases is for Sarbanes-Oxley and Internal Controls. Moreover, the below SEC link makes it crystal clear we don't have to "USE" COSO – as we stated, we are using CRITERIA set forth in COSO via our product CYIPRO.

<https://www.sec.gov/info/smallbus/404guide/controls.shtml>

Sarbanes-Oxley Section 404 A Guide for Small Business states:

The SEC doesn't have specific rules that tell smaller public companies how to do this. There is, however, useful guidance available from other sources. One of these is the internal control framework set out by a private sector organization called the Committee of Sponsoring Organizations of the Treadway Commission.

## Email Exhibit 1:

Transaction: (331545)

8/25/2014 2:29:31 PM

CARNAHAN

Attachment(s):

Continuous\_Process\_Improvement\_Support.docx

-----  
Date Sent: Monday, August 25, 2014 2:28:25 PM

Sent From: "Timothy Carnahan" <camahan@cyios.com>

Sent To: "King, David R." <KingDR@SEC.GOV>

Sent CC: "McGuire, Margaret S." <MCGUIREM@SEC.GOV>, "Peavler, David L." <PeavlerD@SEC.GOV>, "Woodcock, David R." <WoodcockD@SEC.GOV>

Subject: RE: Re: CYIOS Corporation (FW-3921)

Attachments: [Continuous\_Process\_Improvement\_Support.docx]

David,

A From my earlier email, I've attached how the processes (ME, MYSELF and I) created to run CYIOS (CYIO).

A.1 These processes to ALL of the invoicing and payroll that are incorporated into our SEC filings. Traci is more or less a bookkeeper in her capacity as a contractor. Our website has many purposes — none have been formally deemed for use for our shareholders. Please see 2008 SEC guidance on use and historical factors.

A.2 Please read as all my "Internal Controls" related to financial reports are covered through my automation of the processes.

B My claim is that the SEC failed to evaluate these processes and further ignored my testimony; thus coming to the wrong conclusions.

B.1 I also claim the SEC failed to evaluate under the 2008 guidance — <http://www.sec.gov/news/press/2008/2008-158.htm>

B.2 My "MAJOR" concern is that the SEC actions have cause a "Hardship" on the company!

C. As for the "Late filings", we received a letter from SEC about our filings, we talked about our situation and the SEC was fine with our form 15 filed May 2014.

My intent is to resolve any concerns as needed immediately, please advise when we can have our next conversation.

Vr, Tim:

---

Timothy W. Carnahan  
CEO  
2023691984  
CYIOS Corporation  
Ronald Reagan Building  
1300 Pennsylvania Ave.700  
Washington,20004

powered by [www.cyipro.com](http://www.cyipro.com)



We as asked include snapshots of more "Documentation" and it should be obvious about the review and what review was done regarding the internal control process in question. See below of a 10K process. These processes have Oversight, Organization separation of control and financial management control processes as well. Inclusive this is CYIPRO.

**CYPRO**  
DO MORE WITH LESS

Start Project Overview Project Library Contact Calendar Mail Oversight Organization Setup Alerts Finance Setup

Sunday  
3/25/2018 3:51:17 PM  
Days left in current cycle: 18 days  
Business cycle: 201 days  
Year: [redacted]  
Last 2 days: [redacted]

You selected the following Template:  
SEC 10K - 4/12/2006 9:26:30 PM - 35:00 Hour(s)

Select a Team to place project:  
BOD (headquarters)  
(select team)

Cancel Use Template Now

**Template Contents**

10K 2005 SEC Filing - 35:00 Hour(s) --> copy all tasks

- > task [share Holders notice](#) --> [copy to template](#) - Mar 22 2006 06:39AM by Timothy Carnahan
- > task [Item 1 - Business](#) --> [copy to template](#) - Mar 24 2006 04:00PM by Timothy Carnahan
- > task [Item 2 - Description of Property](#) --> [copy to template](#) - Mar 24 2006 04:03PM by Timothy Carnahan
- > task [Item 3 - Legal Proceedings](#) --> [copy to template](#) - Mar 24 2006 04:03PM by Timothy Carnahan
- > task [Item 4 - Submission of Matters to a Vote of Security Holders](#) --> [copy to template](#) - Mar 24 2006 04:04PM by Timothy Carnahan
- > task [Item 5 - Market for Common Equity and Related Stockholder Matters](#) --> [copy to template](#) - Apr 05 2006 10:44AM by [redacted]
- > task [10K Form](#) --> [copy to template](#) - Apr 12 2006 09:26PM by Timothy Carnahan
- > task [Item 6 - Management's Discussion and Analysis or Plan of Operation](#) --> [copy to template](#) - Mar 24 2006 04:12PM by [redacted]
- > task [Item 7 - Financial Statements](#) --> [copy to template](#) - Mar 24 2006 04:12PM by [redacted]
- > task [Item 8 - Changes in and Disagreements With Accountants on Accounting and Financial Disclosure](#) --> [copy to template](#) - Mar 24 2006 04:13PM by [redacted]
- > task [Item 8A - Controls and Procedures](#) --> [copy to template](#) - Mar 24 2006 04:13PM by [redacted]
- > task [Item 8B - Other Information](#) --> [copy to template](#) - Mar 24 2006 04:13PM by [redacted]
- > task [Item 9 - Directors, Executive Officers, Promoters and Control Persons, Compliance With Section 16\(a\)](#) --> [copy to template](#) - Apr 05 2006 10:44AM by [redacted]
- > task [Item 10 - Executive Compensation](#) --> [copy to template](#) - Mar 24 2006 04:14PM by [redacted]
- > task [Item 11 - Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters](#) --> [copy to template](#) - Mar 24 2006 04:14PM by [redacted]
- > task [Item 12 - Certain Relationships and Related Transactions](#) --> [copy to template](#) - Mar 24 2006 04:14PM by [redacted]
- > task [Item 13 - Exhibits](#) --> [copy to template](#) - Mar 24 2006 04:15PM by [redacted]
- > task [Item 14 - Principal Accountant Fees and Services](#) --> [copy to template](#) - Mar 24 2006 04:15PM by [redacted]
- > task [Regulation S-B](#) --> [copy to template](#) - Mar 24 2006 04:23PM by [redacted]
- > task [BUILD DRAFT COPY OF 10K](#) --> [copy to template](#) - Apr 12 2006 06:34PM by [redacted]

**CYIOS**  
Use Template  
Current Status: Ready  
My Projects: [redacted]

**HELP DESK**  
What do I do first?

Here is another process in action based upon an Auditor Change – the SEC should be able to relate directly to their Comment Letter as per dates in captured in image from CYIPRO.

The screenshot displays the CYIPRO software interface. At the top, there is a navigation bar with icons for Home, Projects, Folders, Contacts, Calendar, Mail, Channels, Organization, Alerts, and Finance. Below this, the user's name 'Sunday 3/25/2014 4:02:07 PM' and system status are visible. The main content area shows a task list for the project 'SEC SK - AUDITOR CHANGE'. The tasks include:

- task Letter from Joel and filing of SK -> copy to template - Feb 11 2011 07:04PM by [redacted]
- file CYIOS Corporation S-K-A-2-10-2009.pdf (v.10 of 10) - Feb 9 2010 11:15:14 By Timothy Carahan
- revised due to 3rd SEC Comment letter SK to be filed for change of Auditor LIVE filed this
- revised Letter from them we helped created it for convenience)
- file 20968442.pdf (v.7 of 7) - Feb 9 2010 11:09:58 By Timothy Carahan
- file SK Disclosure docs (v.1 of 1) - Jul 25 2009 5:19PM By Timothy Carahan
- SK Disclosure Letter for SEC
- file 685032013.pdf (v.1 of 1) - Jul 23 2009 4:27PM By [redacted]
- 2nd SEC Comment Letter dated 7/23/09 SK Auditor Change
- file 626341ar10ce.pdf (v.1 of 1) - Jul 17 2009 2:41PM By [redacted]
- Edgar filing Invoice
- file 625226563.pdf (v.1 of 1) - Jul 16 2009 4:27PM By [redacted]
- SEC Comment Letter 7/16/2009 SK Auditor Change
- file Tracy's resignation letter as auditor.pdf (v.3 of 3) - Jul 14 2009 11:45AM By Timothy Carahan
- Tracy's resignation letter as auditor
- task New email from the SEC -> copy to template - Feb 11 2011 07:04PM By Timothy Carahan
- file voice message.wav (v.1 of 1) - Feb 11 2011 07:04PM By [redacted]
- Voice mail from the SEC 2.11.10
- task Possible new auditor -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task [redacted] -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task [redacted] suggestion of [redacted] -> copy to template - Feb 11 2011 07:04PM by Tracy Anderson
- file Engagement Letter Signature Page.pdf (v.3 of 3) - Jan 10 2009 11:15AM By [redacted]
- CYIOS engagement letter Signature Page - Signed
- task Notice to [redacted] termination -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task Notice to [redacted] -> copy to template - Feb 11 2011 07:04PM by Timothy Carahan
- task Go ahead from [redacted] to file SK -> copy to template - Feb 11 2011 07:04PM by [redacted]
- task disclosure Requirements for changes in Certified Accountants -> copy to template - Feb 11 2011 07:04PM by Timothy Carahan
- task Final Letter from SEC 2.11.10 -> copy to template - Feb 11 2011 07:04PM by [redacted]
- file 69167129.pdf (v.1 of 1) - Feb 11 2011 07:04AM By [redacted]
- SEC letter 2.11.10

If the SEC wants to be in the business of evaluating software, they may want to quit before they get started as it's not their charter to do so. With that stated, the SEC severely misevaluated our internal controls as merely a "time sheet" system.

Please see more whitepapers on <http://cyipro.com> – though these whitepapers are not conclusive of COSO framework but gives the reader an understanding of how COSO Framework is a derived capability of CYIPRO as well as other frameworks with regard to risk, compliance, financial reporting and total accountability. Moreover, how it was used in CYIOS to meet the regulations, policy and rules of the United States Government.

Conclusion and Relief requested:

Notwithstanding all above and all the years of explaining to the SEC our statements are true, and contrary to ZERO evidence from the SEC that the statements are NOT true, the respondents would add that NONE of the REQUIRED outside Audits have ever mentioned that the INTERNAL controls were not compliant nor that any statements were not true. This being over a period of 10 years of NASDAQ PCAOB Auditing Compliance – it does not pass the reasonableness check that Now we have a problem. Adding one more statement – CYIPRO has been used in all our DCAA audit compliance for financial records as well for over 20 years.

Based upon above, the respondents request for dismissal of the Administrative Proceeding collectively and relief granted as deemed in appeal brief and if further needed a Justice Department Review of this matter.

Vr,



\_\_\_\_\_  
Timothy Carnahan

\_\_\_\_\_  
3/26/2018

(date)



\_\_\_\_\_  
Timothy Carnahan, CEO and President of CYIOS

\_\_\_\_\_  
3/26/2018

(date)

Service List

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In accordance with Rule 150 of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the foregoing document was served on the persons listed below on the 12 day of March, 2018 via electronic mail or in person as indicated.

Honorable Cameron Elliot, Administrative Law Judge  
Securities and Exchange Commission 100 F Street, N.E.  
Washington, DC 20549-2557

By Electronic mail: [ALJ@SEC.GOV](mailto:ALJ@SEC.GOV)

Chris Davis, Timothy McCole  
801 Fort Worth Regional Office  
Securities and Exchange Commission 801 Cherry Street, Suite 1900  
Fort Worth, TX 76 102

By Electronic Mail [DavisCa@SEC.GOV](mailto:DavisCa@SEC.GOV)

Timothy W. Carnahan, CYIOS Corporation  
President and CEO and Chairman CYIOS Corporation

[REDACTED]

[REDACTED]

By Electronic Mail to [carnahan@cyios.com](mailto:carnahan@cyios.com)