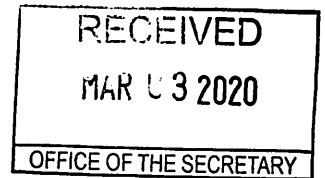


HARD COPY

**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**



**ADMINISTRATIVE PROCEEDING
File No. 3-16386**

In the Matter of

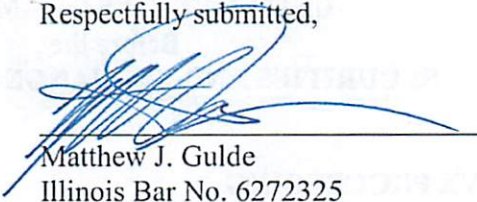
**TRACI J. ANDERSON, CPA
TIMOTHY W. CARNAHAN
AND CYIOS CORPORATION,**

Respondents.

**DIVISION OF ENFORCEMENT'S
OPPOSITION TO RESPONDENTS'
RULE 410(a) & (e) APPEAL OF INITIAL
DECISIONS BY HEARING OFFICERS &
PREREQUISITE TO JUDICIAL REVIEW**

The Court should reject Carnahan's and CYIOS Corporation's Rule 410(a) & (e) Appeal of Initial Decisions by Hearing Officers & Prerequisite to Judicial Review (Dkt. 124, the "Appeal"). There is no basis in the record to contest the findings of the Initial Decision and these Respondents present no argument that has not been addressed multiple times. Treating the Appeal as a good-faith petition for review of the Initial Decision would be a needless waste of Commission resources. Granting the requested relief – dismissal of all claims against Carnahan and CYIOS – would be particularly inappropriate in this case, where these Respondents have wasted multiple opportunities to present actual evidence to administrative law judges. The Commission should reject the Petition and affirm the Initial Decision entered by Judge Grimes on January 10, 2020.

Respectfully submitted,



Matthew J. Gulde
Illinois Bar No. 6272325
United States Securities and
Exchange Commission
Fort Worth Regional Office
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(817) 978-1410
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SERVICE LIST

Pursuant to Rule 150 of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the *Division of Enforcement's Brief in Opposition of Respondents' Rule 410(a) & (e) Appeal of Initial Decisions by Hearing Officers & Prerequisite to Judicial Review* was served on March 2, 2020, via either electronic mail or United Parcel Service, Overnight Mail, as indicated below

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

Timothy W. Carnahan
Individually and as President, CEO and
Chairman of CYIOS Corporation
2885 Sanford Ave. SW #28464
Grandville, MI 49418
Via Electronic Mail

Johnathan D. Leinwand
Jonathan D. Leinwand, P.A.
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