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



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

**In the Matter of**

**TIMOTHY W. CARNAHAN  
AND CYIOS CORPORATION,**

**Respondents.**

**DIVISION OF ENFORCEMENT'S  
OPPOSITION TO RESPONDENTS'  
"MOTION FOR RECONSIDERATION  
FOR CERTIFICATION FOR  
INTERLOCUTORY REVIEW, IN  
ALTERNATIVE, DISMISS THIS CASE"**

The Court should reject the Respondents' October 25, 2018 "Motion for Reconsideration for Certification for Interlocutory Review, In Alternative, Dismiss This Case." The Respondents incorrectly argue that the Court should certify the Court's October 1, 2018 Order for interlocutory review—or in the alternative, dismiss the case—because this proceeding runs afoul of the five-year statute of limitations. It does not. The Court should therefore reject the motion.

As the Court correctly pointed out in its October 18, 2018 Order, this proceeding does not run afoul of the five year statute of limitations. The OIP was filed on February 13, 2015. It alleges that the Respondents violated the law by: (1) failing to make required annual and quarterly filings beginning with CYIOS's 2012 Form 10-K; and (2) failing to properly assess CYIOS's internal controls over financial reporting and filing false statements regarding them beginning with its 2009 Form 10-K, which was filed on February 26, 2010. *See* OIP at ¶¶ 10-20. Thus, all alleged violations occurred within five years of the date the OIP was filed. As such, there is no basis for certifying the October 1 Order for interlocutory review or for dismissing the proceeding.

Respectfully submitted,



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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 Opposition to Motion for Reconsideration* was served on the following on October 29, 2018 via United Parcel Service, Overnight Mail:

Honorable Judge Carol Fox Foelak  
Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, N.E.  
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