

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3810/April 26, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17202

In the Matter of :
:
EXPLEO SOLUTIONS, INC., and : ORDER TO SHOW CAUSE
NUMIDA, INC. :

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act) on April 6, 2016. The OIP alleges that each Respondent is a corporation with a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and has repeatedly failed to file required periodic reports. The Division of Enforcement is seeking to revoke the registrations of Respondents' securities.

The OIP provides that each Respondent's Answer is due within ten days of service of the OIP on it. *See* OIP at 2; 17 C.F.R. § 201.220(b). Each Respondent was served with the OIP by April 12, 2016, by USPS Express Mail delivery or attempted delivery at "the most recent address shown on [its] most recent filing with the Commission." 17 C.F.R. § 201.141(a)(2)(ii).

Expleo Solutions, Inc., has answered, noting its Form 15 Certification and Notice of Termination of Registration, which was filed on April 12, 2016, and will become effective 90 days after that date. The Division of Enforcement may wish to consider asking the Commission to dismiss the proceeding against Expleo Solutions.

To date, Numida, Inc., has failed to file an Answer within the time provided. Accordingly, Numida, Inc., IS ORDERED TO SHOW CAUSE, by May 9, 2016, why it should not be deemed to be in default and the registration of its securities revoked. *See* OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f).

/s/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge