

Mail Stop 3561

November 19, 2008

Luke Lalonde, President  
SuperDirectories, Inc.  
5337 Route 374  
Merrill, New York 12955

**RE: SuperDirectories, Inc. (“the company”)  
Registration Statement on Form 10  
File No. 0-51533**

Dear Mr. Lalonde:

We have completed our review of your Form 10 registration statement and related filings and have no further comments at this time.

Sincerely,

John Reynolds,  
Assistant Director