



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 22, 2014

Via U.S. Mail  
Luke Lalonde  
Chief Executive Officer  
SuperDirectories, Inc.  
5337 Route 374  
Merrill, NY 12955

**Re: SuperDirectories, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed May 7, 2012**  
**File No. 000-51533**

Dear Mr. Lalonde:

We issued comments on the above captioned filing on May 17 and May 25, 2012. On December 6, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or, in his absence, the undersigned at (202) 551-3457 with any questions.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel