



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

October 13, 2015

Via U.S. Mail

Luke LaLonde

President, Chief Executive Officer and Chief Financial Officer

SuperDirectories, Inc.

5337 Route 374

Merrill, New York 12955

**Re: SuperDirectories, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2013
Filed January 15, 2014
File No. 000-51533**

Dear Mr. LaLonde:

We issued comments on the above captioned filing on July 16, 2014. On September 24, 2015, 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 include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Joyce Sweeney, Staff Accountant, at 202-551-3449 if you have any questions.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director
Office of Information Technologies
and Services