



DIVISION OF
CORPORATION FINANCE

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

August 5, 2011

Via E-mail

Dr. Humaira Haider, President
Health Directory Inc.
6312 Seven Corners Center, #303
Falls Church, VA 22044

**Re: Health Directory Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed July 14, 2011
File No. 333-174581**

Dear Dr. Haider:

We have reviewed your amended filing and the related response letter dated July 14, 2011 and have the following comments. If indicated, we think you should revise your document in response to these comments. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated June 22, 2011

General

1. As you prepare your amended filing in response to these comments, you should consider Rule 8-08 of Regulation S-X as it pertains to the age of financial statements. Note that financial statements should not be as of date 135 days or more before your registration is declared effective.

Description of Business, page 10

2. Please provide support for any claims made regarding your business and the market in which you intend to operate. In this regard, we note by way of example the claim under the sub caption "Technology" on page 12 regarding new trends forming in the market. Please balance your views of the market by identifying any material factors that may attenuate the market trend you perceive. For example, preferences of some patients for in-person visits and patient privacy concerns related to services delivered in the manner you propose. You should also provide support for statements made about your competitors' marketing strategies and limitations. Please ensure that a reasonable factual basis exists for each statement or assertion of opinion or belief.

Risk Factors

Risks Related to Our Business, page 2

Other

3. We refer you to the final sentence of prior comment 5. The disclosure added on page 6 regarding an exit from the reporting system addresses a risk that is distinct from the risk resulting from the fact that holders will receive information about your company that is less extensive than the disclosure required of fully reporting companies. Provide the brief descriptive information about the more limited reporting requirements imposed on 15(d) issuers and their affiliates in a separately captioned paragraph.

“We are not required to provide management’s report on the effectiveness of our internal controls over financial reporting....” page 6

4. We refer to your added risk factor disclosure included in response to prior comment 7. We note that you indicate that you “are not subject to an auditor attestation over your internal controls until your second annual report.” Please revise this disclosure to indicate that you will be exempt from the auditor attestation requirements so long as you are a smaller reporting company.

Management’s Discussion and Analysis of Financial Condition and Results of Operations

5. Consistent with sub-paragraphs (a)(1) and (a)(2) of Item 303 of Regulation S-K, please expand this section to describe the filer’s estimated capital needs during the twelve months from the date of the prospectus. Discuss how you plan to satisfy those needs, and ensure that risks posed by the uncertainty of your access to such resources have been disclosed appropriately. We note that in the first risk factor on page 2 you indicate that \$80,000 of additional funding is needed to operate for the next 12 months. A materially complete discussion of the need for additional capital, your plans to address the need, and the consequences of failing to do so should be provided in the Liquidity and Capital Resources section of the prospectus.

Directors, Executive Officers, Promoters and Control Persons, page 15

6. Please revise your document to provide the dates of employment for each of the positions held by Ms. Haider over the past five years. You should also provide a more complete description of Ms. Haider’s responsibilities while in these positions.

Summary Compensation Table, page 16

7. You disclose a stock award to Humaira Haider in the “all other compensation” column. Please refer to paragraph (n)(2)(ix) of Item 402 of Regulation S-K, which provides that the “all other compensation” column may be used only for compensation that may not be

properly presented elsewhere in the table. Tell us why the “stock awards” column is not appropriate for that compensation, or present the award in that column. Additionally, see Instruction 1 to Item 402(n)(2)(v) of Regulation S-K and provide the applicable footnote disclosure.

Exhibit 23.1

8. We note that the consent references the audit report dated May 24, 2011. However, we note that the Report of Independent Registered Public Accounting Firm on page F-1 is dated May 27, 2011. Please amend your filing to include an updated consent that is consistent with the audit report.

You may contact Jaime John, Staff Accountant, at (202) 551-3446 or Patrick Gilmore, Accounting Branch Chief, at (202) 551-3406 if you have questions regarding comments on the financial statements and related matters. Please contact Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or me at (202) 551-3462 with any other questions. If you require further assistance thereafter, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief – Legal

cc: Via E-mail
Gregg E. Jaclin, Esq.
Anslow & Jaclin