

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4278/October 19, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17519

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In the Matter of	:	
	:	
GRACE DEVELOPMENT, INC.,	:	ORDER
LUXEYARD, INC., and	:	
SUPERDIRECTORIES, INC.	:	

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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).<sup>1</sup> The OIP alleges that SuperDirectories, Inc. (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 registration of Respondent’s securities.

Respondent was served with the OIP in accordance with 17 C.F.R. § 201.141(a)(2)(ii) on September 6, 2016.<sup>2</sup> It failed to file an Answer and was ordered to show cause why it should not be deemed to be in default and the registration of its securities revoked. *Grace Dev., Inc.*, Admin. Proc. Rulings Release No. 4225, 2016 SEC LEXIS 3776 (A.L.J. Oct. 5, 2016). Respondent has now replied, referring to the death of a principal and ill-health and inexperience of others involved with Respondent and requesting an additional ninety days to answer the OIP. Consistent with 17 C.F.R. § 201.161, Respondent may file an Answer by December 18, 2016.

IT IS SO ORDERED.

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

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<sup>1</sup> The proceeding has ended as to Grace Development, Inc., and Luxeyard, Inc. *Grace Dev., Inc.*, Initial Decision Release No. 1070, 2016 WL 6082295 (A.L.J. Oct. 18, 2016).

<sup>2</sup> Respondent was served with the OIP by USPS Express Mail delivery at “the most recent address shown on [its] most recent filing with the Commission.” 17 C.F.R. § 201.141(a)(2)(ii).