## **ASG LAW OFFICES**

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August 12, 2011

OTC Markets Group Inc. 304 Hudson Street, 2<sup>nd</sup> Floor New York, NY 10013

Re: Super Directories, Inc.
Quarterly Report for third Quarter-Ended June 30, 2011

## Ladies and Gentlemen:

I have been requested to render an opinion regarding whether the Information (as defined below), filed by Super Directories, Inc. ("SDIR" or "the Issuer") through the OTC Disclosure and News Service on August 12, 2011, constitutes "adequate current public information", as well as opine on other related matters.

The Issuer has published the following materials through the public OTC Disclosure and News Service:

Quarterly Report for Q3FY2011 Posted (published) date: August 12, 2011

which I have reviewed (the "Information").

In rendering my opinions I have reviewed such matters of law as I have deemed appropriate and have examined originals, counterparts or copies of the Note and such other certificates, records, documents or other instruments, as I have deemed necessary or appropriate to enable me to render the opinions expressed above. The jurisidictions covered by this letter are the state of Wyoming and the laws of the United States of America.

I have personally met with SDIR management, including all officers and directors, I have reviewed the Information (as listed/defined above), published by SDIR through the OTC Disclosure and News Service, and I have discussed the Information with SDIR management.

The person responsible for the preparation of the financial statements in the Quarterly Report, which are unaudited, is the issuer's accounting and financial consulting firm of Albeck, located at 11767 Katy Freeway #830 in Houston, Texas, with Steve Uy as lead CPA for SDIR.

SDIR's transfer agent is Transfer Online, Inc., a transfer agent registered with the SEC. The method I used to confirm the number of outstanding shares set forth in the Annual Report was to check the figures provided by SDIR against the figures provided in the certified transfer agent shareholder lists for both common and preferred stock.

I am of the opinion that the Information, filed on August 12, 2011, in conjunction with the Annual Report filed through the OTC Disclosure and News Service on January 25, 2011, (i) constitutes "adequate current public information" concerning the common stock of SDIR, as well as SDIR itself, and "is available" within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933, as amended, except for Title 17, Chapter II, section 240.15c2-11(a)(5)(xvi), which is not applicable in this circumstance; (ii) includes all of the information that a broker-dealer would be required to obtain from SDIR to publish a quotation for SDIR's common stock under Rule 15c2-11 promulgated under the Securities Exchange Act of 1934, as amended; (iii) complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure and News Service.

The opinions expressed in this letter are based solely upon my review of the documents listed above and such other documents as may be specifically referred to in this opinion letter as having been reviewed by me. With respect to factual matters underlying my opinions, I have relied on information obtained from officers of SDIR and other sources, but I represent that all such sources were believed by me to be reliable.

To the best of my knowledge – and after inquiry of SDIR management, including its sole director – neither SDIR, nor any person holding 5% or more of any class of SDIR's stock, nor any recent or current counsel of SDIR, is currently under investigation by any federal or state regulatory authority for any violation of any federal or state securities laws.

I am a U.S. resident and am authorized to practice law in the state of California. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. I have been retained solely for the purpose of reviewing the current information supplied by the issuer and issuing this opinion letter in connection with such review.

The various statutory provisions and interpretations thereunder by administrative authorities and courts having jurisdiction over the matters on which the foregoing opinion is based are necessarily subject to change from time to time. The opinion expressed herein is based upon the facts as stated above, which have been provided to me by SDIR and is based on my understanding that these facts are accurate and complete. Any alteration in the facts may affect the opinion stated herein. I assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if I become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is furnished by me solely for the benefit of, and may be relied upon only by, the issuer SDIR and OTC Markets Group Inc., to whom this letter is addressed, and solely with respect to the opinions referred to in the letter and may not be relied upon by any other person, firm or other entity without my express prior written consent. OTC Markets Group Inc. is granted full and complete permission and rights to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators. I am not assuming any professional responsibility to any other person by rendering this opinion. It is understood that this opinion speaks as of the date given, notwithstanding any delivery as contemplated above on any other date.

Very truly yours,

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AARON S. GOLDBERG