

QUARTERLY REPORT

Period Ending May 31, 2013



TheDirectory.com, Inc.
(A Utah Corporation)

Current trading Symbol: SEEK

Cusip #88337U102

Tax ID # 33-0052057

Contact Information
Attn: Scott Gallagher
727-417-7807

Investors@TheDirectory.com

QUARTERLY REPORT FOR THE
THREE AND SIX MONTH
PERIOD ENDING MAY 31, 2013

Item 1. Exact name of the issuer and its predecessor:

Terzon Corporation Effective 1984

Candy Stripers Candy Effective 1984

Piedmont, Inc. Effective January 1998

US Biodefense, Inc. Effective May 2003

Elysium Internet, Inc. Effective May 2008

TheDirectory.com, Inc. Effective 2011

Address of the issuer's principal executive offices:

15100 Hutchison Rd., Suite 125
Tampa, Florida 33625

Telephone and Fax : Phone (727) 417-7807 Fax (813)445-7288

Website: www.TheDirectory.com

Investor Relations:

Telephone: (727) 417-7807

Email: Investors@TheDirectory.com

Item 2. Exact titles and classes of securities outstanding:

Common Stock Trading Symbol: SEEK CUSIP# 88337U102

Preferred Stock Series "A" Convertible Preferred Stock

Common Stock

As of August 7, 2013, we have 3,501,000,000 shares authorized and
2,847,521,297 shares issued and outstanding of which 2,697,521,297 are freely tradable.

As of August 7, 2013, we have 647shareholders of record.

Series "A" Preferred Stock

As of August 7, 2013, we have 1,000,000 shares authorized, and 270,000 (two hundred seventy thousand) shares issued and outstanding and 200,000 (two hundred thousand) shares issued under different terms that convert into 9.9% of the Company's outstanding common shares after August 7, 2013.

Item 3. Interim Financial Statements.

THE DIRECTORY.COM, INC.

Interim Financial Statements and Notes for the Period Ending May 31, 2013 are Attached at the End of this Document in Exhibit

A.

Item 4. Management's Discussion and Analysis or Plan of Operation:

Forward Looking Statements

You should read the following discussion and analysis of our financial condition and results of operations together with our financial statements and related notes appearing elsewhere in this quarterly report. Various statements have been made in this report that may constitute "forward-looking statements." Forward-looking statements may also be made in TheDirectory.com's other reports filed with or furnished to the OTC Disclosure and News Service or the United States Securities and Exchange Commission, as well as in other documents. In addition, from time to time, TheDirectory.com, through its management, may make oral forward-looking statements. Forward-looking statements are subject to risks and uncertainties, which could cause actual results to differ materially from such statements. The words "believe," "expect," "anticipate," "optimistic," "intend," "plan," "aim," "will," "may," "should," "could," "would," "likely" and similar expressions are intended to identify forward-looking statements. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date on which they are made. TheDirectory.com undertakes no obligation to update or revise any forward-looking statements.

A. Plan of Operation.

TheDirectory.com, Inc. owns and operates a network of Local business directories primarily focused on the healthcare, legal and financial industries. Through our network of websites we provide our users with direct 365/24/7 free access to Local business information in the form of profiles and listings. TheDirectory.com is one of the most descriptive brands in the Local business search space. Going forward, our plans are to further build out the brand of TheDirectory.com into a leading household name in the Local search space, similar to the brand association previously held by the Yellow Pages.

Our business encompasses multiple activities relating to increasing and managing the exposure of Local businesses. These activities include the design, development and deployment of Local Internet search properties as part of TheDirectory.com network, as well as complete management of a Local businesses online brand and identity. Additionally we have and continue to seek partnerships with leading directories, publishers, technology and content providers.

Currently, we have partnerships and acquisition opportunities that are in different stages of development. Going forward, execution of our Build, Buy or Partner growth model will play a potentially significant role in the future of TheDirectory.com, Inc. The Company expects significant revenue growth beginning in the fourth quarter of its fiscal 2013 leading into 2014.

B. Management's Discussion and Analysis of Financial Condition and Results of Operations.

Information for the Three and Six Month Periods Ending May 31, 2013

Overview

TheDirectory.com, Inc. was incorporated under the laws of the State of in Utah on June 29, 1983 under the name Teal Eye, Inc. In 1984, it merged with Terzon Corporation and changed its name to Terzon Corporation. On September 7, 1984, the Company changed its name to Candy Stripers Candy Corporation and engaged in the business of manufacturing and selling candy and gift items to hospital gift shops across the country. In 1986, the Company ceased the candy manufacturing operations and filed for Chapter 11 Bankruptcy protection. After emerging from bankruptcy in 1993, the Company remained dormant until January 1998, when it changed its name to Piedmont, Inc. On May 12, 2003, the Company changed its name from Piedmont, Inc. to US Biodefense, Inc. On May 23, 2008 the Company changed its name to Elysium Internet, Inc. In May of 2011 the Company changed its name to TheDirectory.com, Inc. to better reflect its local search engine related business.

How We Generate Revenue

We generate revenue primarily by selling listings on our Local search network to Local businesses and professionals in select vertical markets primarily in the health, legal and finance sectors. Additionally, we derive revenue from building, hosting and managing websites, managing Local business listings and search engine marketing programs for clients.

Our Business Objectives

Further development of www.TheDirectory.com into the leading Local search destination for users seeking information relating to Local businesses and professionals.

Fully develop and launch additional vertical categories within the new platform.

Implement our Build, Buy or Partner growth strategy.

Continue to seek out and leverage both new and existing partnerships.

Achieve sustainable profitability and top line revenue growth on a run rate basis over the next 12-months.

Results of Operations for the Three and Six Months Ending May 31, 2013, Compared to the Same Periods Ending May 31, 2012

Revenues

Revenue decreased from \$144,173 for the three months ended May 31, 2012 to \$126,221 for the three months ended May 31, 2013, for a decrease of \$17,952.

Revenue decreased from \$283,422 for the six months ended May 31, 2012 to \$226,480 for the six months ended May 31, 2013, for a decrease of \$56,942.

The decrease in top-line revenue for both the three and six month periods was caused by our decision to rebuild and recode our core Local search platform. This decision also caused us to temporarily halt our new client acquisition programs during the period while we focused on recoding and development of the new platform.

Cost of Revenue

As an Internet Company we do not sell any physical products and therefore have no cost of goods sold.

Operating Expenses

General and Administrative Expenses for the three months ended May 31, 2013 decreased to \$99,884 from \$118,471 for the three months ended May 31, 2012, representing a decrease of \$18,587.

During the six month period ending May 31, 2012 General and Administrative expenses dropped from \$226,662 to \$186,571 during the comparable period ending May 31, 2013, for a reduction in G&A of \$40,091.

The decrease in G and A Expenses is primarily attributable to decreased spending on sales and marketing activities associated with our decision to temporarily halt our new client acquisition programs during the development period.

Net Operating Income

Our Net Operating Income increased from \$20,468 for the three months ended May 31, 2012 to \$21,670 for the three months ended May 31, 2013, resulting in an increase in income of \$1,202.

We were pleased that during this period of development we were able to maintain

and slightly increase profits levels.

For the six months ending May 31, 2013 operating income decreased to \$31,214 from \$49,006 during the same period in 2012, resulting in a decrease of \$17,792.

The decrease in operating income for the six month period was a direct result of our decision to recode and redevelop our Local search platform during the six month period ending May 31, 2013 and temporarily halt our new client acquisition programs.

Liquidity and Capital Resources

The Company is currently financing its operations primarily through cash generated by revenue derived from its Local online directory and marketing operations. Going forward to Company may need to raise additional capital through stock sales and or by loans from its officers and investors.

As of May 31, 2013, the Company had \$1,787 in cash. Historically, the Company's principal working capital needs have been met through the issuance of common and preferred shares, cash flows and loans from officers. As the Company grows and expands its operations, the need for working capital most likely increase. The Company expects to finance its internal growth with cash provided from operations, borrowings, debt or equity offerings, or some combination thereof.

The Company's profit from operations for the three and six month periods ending May 31, 2013 was \$21,670 and \$31,214. During the six month period we generated total revenue of \$226,480 and had total operating expenses of \$186,571.

We do not have any off balance sheet transactions.

Item 5. Legal Proceedings:

The Company is dealing with several legal matters originating from contract disputes that it deems as normal course of business matters. None of the current matters are expected to have a material effect on the issuer's business, financial condition, or operations. The Company cannot guarantee the outcome of such matters.

Item 6. Defaults upon senior securities:

The Company is in technical default on several loan agreements but has not been served formal notice of default. The Company has been in contact with the other parties and believes that a positive outcome will result in each case while no guarantee can be provided of what the ultimate outcomes from such talks will be.

Item 7. Other Information.

None

Item 8. Exhibits:

Exhibit 1 contains TheDirectory.com, Inc. income statement, balance sheet, cash-flow statement and statements of stockholders equity.

Issuers Certifications:

CERTIFICATION

I, **Scott Gallagher**, certify that:

1. I have reviewed this disclosure statement of TheDirectory.com, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: August 8, 2013

/s/ Scott Gallagher

Scott Gallagher
Chief Executive Officer and Chairman of the Board of Directors

TheDirectory.com, Inc.
Balance Sheets
May 31, 2013 and November 30, 2012

Assets	2013	2012
Current assets		
Cash and cash equivalents	\$ 1,787	\$ 3,778
Accounts receivable	13,299	6,299
Total Current assets	15,086	10,077
Other Assets		
Deposits	11,411	11,411
Software	83,617	83,617
Domain Portfolio	296,881	297,176
Total Assets	\$ 406,995	\$ 402,281
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Liabilities and Stockholders' Equity (Deficit)		
Accounts payable and accrued expenses	\$ 497,984	\$ 495,175
Notes payable to individuals	662,500	663,500
Notes payable to related parties	276,768	316,077
Total current Liabilites	1,437,252	1,474,752
Stockholders' equity:		
Common stock 3,500,000,000 shares authorized, \$.001 par value, 2,887,521,297 and 2,707,521,297 shares issued and outstanding at May 31, 2013 and November 30, 2012	2,887,522	2,707,522
Convertible Preferred Stock	902,816	902,816
Additional paid in capital	3,673,580	3,842,580
Accumulated deficit	(8,494,175)	(8,525,389)
Total stockholders' equity (deficit)	(1,030,257)	(1,072,471)
Total Liabilities and stockholders' equity (deficit)	\$ 406,995	\$ 402,281

TheDirectory.com, Inc.
Statements of Operations
For The Six Months Ended May 31, 2013 and 2012

	Three Months Ended May 31,		Six Months Ended May 31,	
	2013	2012	2013	2012
REVENUES	\$ 126,221	\$ 144,173	\$ 226,480	\$ 283,422
EXPENSES	-	-	-	-
General and administrative expenses	99,894	118,471	186,571	226,662
Impairment of assets	-	-	-	-
Total Expenses	99,894	118,471	186,571	226,662
Loss from operations	26,327	25,702	39,909	56,760
OTHER INCOME (EXPENSE)	-	-	-	-
Interest expense	4,657	5,234	8,695	7,754
	4,657	5,234	8,695	7,754
NET INCOME (LOSS)	\$ 21,670	\$ 20,468	\$ 31,214	\$ 49,006
Weighted average number of shares outstanding	2,861,147,671	2,534,162,474	2,839,786,490	2,515,242,548
Basic and diluted net income (loss) per common share	\$ -	\$ -	\$ -	\$ -

TheDirectory.com, Inc.
Statement of Stockholders' Equity
For The Six Months Ended May 31, 2013

	Common Stock Shares	Stock Amount	Convertible Preferred Stock	Additional Paid-In Capital	Accumulated Deficit	Total
Balance December 1, 2012	2,707,521,297	\$ 2,707,522	\$ 902,816	\$ 3,842,580	\$ (8,525,389)	\$ (1,072,471)
Stock issued for debt and interest	140,000,000	140,000	-	(133,000)	-	7,000
Stock issued for debt and interest	40,000,000	40,000	-	(36,000)	-	4,000
Net income for the six months ended May 31, 2013	-	-	-	-	31,214	31,214
	<u>2,887,521,297</u>	<u>\$ 2,887,522</u>	<u>\$ 902,816</u>	<u>\$ 3,673,580</u>	<u>\$ (8,494,175)</u>	<u>\$ (1,030,257)</u>

TheDirectory.com, Inc.
Statements of Cash Flows
For The Six Months Ended May 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities:		
Net income (loss)	\$ 31,214	\$ 49,006
Adjustments to reconcile net income (loss) to net cash from operating activities:		
Accounts receivable	(6,705)	(4,693)
Accounts payable and accrued expenses	<u>2,808</u>	<u>30,000</u>
Total cash flows from operating activities	<u>27,317</u>	<u>74,313</u>
Cash flows from investing activities:		
Purchase of domain names	<u>-</u>	<u>(3,538)</u>
Cash flows from financing activities:		
Repayment of note payable	-	(13,000)
Advances from (repayments to) individuals, net	(1,000)	-
Advances from (repayments to) related parties, net	<u>(28,308)</u>	<u>(58,342)</u>
Total cash flows from financing activities	<u>(29,308)</u>	<u>(71,342)</u>
Increase (decrease in) cash and cash equivalents	(1,991)	(567)
Cash and cash equivalents, beginning of period	<u>3,778</u>	<u>5,448</u>
Cash and cash equivalents, end of period	\$ <u><u>1,787</u></u>	\$ <u><u>4,881</u></u>
 Income taxes paid	 \$ -	 \$ -
Interest expense paid	\$ 8,695	\$ 7,754

TheDirectory.com, Inc.
Notes to Financial Statements

Note-1 Background and Summary of Significant Accounting Policies

The Company

TheDirectory.com, Inc. (the "Company"), a Utah Corporation, its primary business mailing address is PO Box 992, Oldsmar Florida 34677.

The Company originally incorporated under the name Teal Eye, Inc. in Utah on June 29, 1983. The Company then merged with Terzon Corp. and changed its name to Terzon Corp. On September 7, 1984, the Company changed its name to Candy Stripers Corporation, Inc. In 1986, the Company ceased operations and filed for Chapter 11 Bankruptcy protection. After emerging from bankruptcy in 1993, the Company remained dormant until January 1998, when it changed its name to Piedmont, Inc. on January 6, 1998. On May 31, 2003, the Company changed its name to US Biodefense, Inc.

Effective January 10, 2008, the Company experienced a change in control as the result of a series of transactions. Effective on that date, the Company executed an employment agreement with Scott Gallagher pursuant to which he became the Chairman of the board of directors and Chief Executive Officer of the Company. Simultaneously, the former Chairman, David Chin, resigned as an officer and director of the Company leaving Mr. Gallagher as its sole director. As a result of these transactions Mr. Gallagher assumed control of the Company.

On April 4, 2008, the Company acquired 100% of the assets of Elysium Internet, Inc., a direct navigation Internet media company, in exchange for stock and a \$1,500,000 promissory note to FTS Group, Inc. FTS Group, Inc. is an issuer traded on the Over-the-Counter Bulletin Board. In 2008, the Company amended its Articles of Incorporation, as amended, and effective July 28, 2008, changed its name to Elysium Internet, Inc. and began trading under its new ticker symbol "EYSM". In May of 2011 the Company amended its articles of incorporation to change its name to "TheDirectory.com, Inc.". As of August 7, 2013 the Company's ticker symbol to "SEEK".

Control By Principal Shareholder

The Chief Executive Officer of the Company owns, beneficially and in the aggregate, the majority of the voting power of the outstanding shares of the common stock of the Company. Accordingly, the Chief Executive Officer has the ability to control the approval of most corporate actions, including increasing the authorized capital stock of the Company and the dissolution, merger or sale of the Company's assets or business.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting

principles generally accepted in the United States of America, which contemplate continuation of the Company as a going concern.

Fair Value of Financial Instruments

The Company's financial instruments, including cash and capital leases, approximate fair value due to their short maturities.

Revenue Recognition

The Company recognizes revenue when it makes a sale through one of its online its directory business. Sales revenues generated from third-party aggregators (such as 2checkout.com and First Data) are recognized in the month that payments are received. Revenues from services are recognized upon provision of services to the customer. Unearned service revenue is deferred and recognized ratably over the duration of the service term.

Accounts receivable are reviewed to determine if their carrying value has become impaired. The Company considers assets to be impaired if the balances are greater than six months old. Management regularly reviews accounts receivable and will establish an allowance for potentially uncollectible amounts when appropriate. When accounts are written off, they will be charged against the allowance. Receivables are not collateralized and do not bear interest.

Concentration of Credit Risk

Financial instruments that subject the Company to concentrations of credit risk include cash and cash equivalents.

The Company maintains its cash in a well-known regional bank, which is selected based upon management's assessment of the bank's financial stability. Balances may periodically exceed the \$100,000 federal depository insurance limit. However, the Company has not experienced any losses on deposits. The Company extends credit based on an evaluation of the customer's financial condition, generally without collateral. Exposure to losses on receivables is principally dependent on each customer's financial condition. The Company monitors its exposure for credit losses and maintains allowances for anticipated losses, as required.

Cash Equivalents

For purposes of reporting cash flows, the Company considers all short-term investments with an original maturity of three months or less to be cash equivalent.

Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation. Depreciation is provided

principally on the straight-line method over the estimated useful lives of the assets, which are generally 3 to 10 years. The cost of repairs and maintenance is charged to expense as incurred. Expenditures for property betterments and renewals are capitalized. Upon sale or other disposition of a depreciable asset, cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in results of operations.

The Company will periodically evaluate whether events and circumstances have occurred that may warrant revision of the estimated useful lives of fixed assets or whether the remaining balance of fixed assets should be evaluated for possible impairment. The Company uses an estimate of the related undiscounted cash flows over the remaining life of the fixed assets in measuring their recoverability.

Intangible Assets

The Company's intangible assets, which consist of its portfolio of generic domain names, have been determined to have an indefinite life and as a result are not amortized. Management has determined that there is no impairment of the carrying value of intangible assets during the periods ending May 31, 2013.

Income Taxes

The Company accounts for income taxes under SFAS 109, "Accounting for Income Taxes." Under the asset and liability method of SFAS 109, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

In July, 2006, the FASB issued FASB Interpretations No. 48, *Accounting for Uncertainty in Income Taxes - an interpretation of FASB Statement No. 109* ("FIN 48"), which clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a return. FIN 48 provides guidance on the measurement, recognition, classification and disclosure of tax positions, along with accounting for the related interest and penalties. FIN 48 became effective as of January 1, 2007 and had no impact on the Company's consolidated financial statements.

Note- 2 Acquisition Related Term Sheet

Target Acquisition Term Sheet-In March of 2013 we entered into an agreement to acquire a network of local search destinations from a privately held Company for a total of \$1.9 million in cash and notes. As of August 7, 2013 we have been unable to raise the funds required to close this transaction. Our term sheet expired in May of 2013. We continue to pursue this acquisition target and are taking actions relating to our reporting status to increase our chances to raise the funds required to close this transaction. As of August 7, 2013 we have no formal agreement with the seller.

Note- 3 BusinessList Acquisition

In November of 2011 we acquired certain assets of BusinessList.com from Gus Thomas Skarlis Jr. for a total of \$150,000 in cash and non-convertible notes. In July of 2012, after making payments of approximately \$78,500 in cash and being current on our note with the seller, the seller refused to provide services per our contract and breached the agreement and breached the contract by taking control of the website. After numerous attempts to regain control of the site we decided to file an arbitration action against the seller pursuant to our agreement. We filed an action against Mr. Skarlis in January of 2013. In May of 2013 an arbitration hearing was held with Ms. Julee L. Milham as the arbitrator. A conflict of interest had been identified between Mr. Skarlis' lawyer and Ms. Milham prior to the hearing. After the hearing Ms. Milham agreed with our claim and wrote in her ruling that we had "established that the unresolved dispute between the parties is a breach under the contract and its exhibit A" yet she awarded us no damages even after affirming that indeed Mr. Skarlis had breached the contract. After the ruling, it was our and our attorney's opinion that based on the bizarre outcome the previous relationship apparently had an impact on the decision Ms. Milham rendered. We appealed the ruling which was denied and the matter is now settled. We have removed all arbitration language from all future agreements as the process seemed incestuous and limited as opposed to the court system.

Note- 4 Subsequent Events

Subsequent to the period ending May 31, 2013 we disclosed that we have entered into or have existing partnerships with several Companies. We've disclosed the existence of these strategic partnerships to help investors understand our business model as well as to be in full compliance with SEC Regulation FD. SEC Regulation FD provides that when an issuer discloses material nonpublic information to certain individuals or entities—generally, securities market professionals, such as stock analysts, or holders of the issuer's securities who may well trade on the basis of the information—the issuer must make public disclosure of that information. In this way, the rule aims to promote full and fair disclosure.

Note-5 Going Concern

While the Company generated an operating profit for the quarter ended May 31, 2013 of \$21,670. The Company has historically incurred operating losses and had an accumulated deficit of \$8,494,175 as of the period ending May 31, 2013. In addition, the Company historically has not generated enough revenue to cover its expenses. These conditions raise substantial doubt as to the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of recorded asset amounts, or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. Management plans to take the following steps that it believes will be sufficient to provide the Company with the ability to continue in existence: expand its top line sales level

with the launch of its new local search platform, increase margins and profit levels by creating and leveraging new and existing partnerships, increasing national advertisers on its sites, raise funds through the issuance of its common or preferred stock, debt instruments, short term loans or other means that it deems necessary; and acquire or develop business and business assets related to its comprehensive acquisition strategy.

Changes in Internal Controls

There were no changes in our internal control over financial reporting that occurred during the second quarter covered by this quarterly report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. This annual report does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by our registered public accounting firm pursuant to the temporary rules of the Securities and Exchange Commission that permit us to provide only management's report in this quarterly report.

Code of Ethics

We have not adopted a Code of Ethics that applies to our principal executive officer, principal accounting officer or controller or persons performing similar functions in that our sole officer and director serves in all of the above capacities.

Nominating Committee

Each member of our Board participates in the consideration of director nominees. Stockholders may submit the names and five-year backgrounds for the Board's consideration in its selection of nominees for directors in writing to TheDirectory.com, Inc., PO Box 992, Oldsmar Florida 34677. Currently, our share ownership is concentrated in our directors and officers; as such, it is improbable that any Board nominee found to be unqualified or unacceptable by these majority stockholders could be selected as a member of the Board. Accordingly, there is no nominating committee and we do not rely on preapproval policies and procedures for our nomination process. We intend to implement the necessary formation of a nominating committee and will establish policies and procedures upon such time as our share ownership is more diversified.

NOTE-6 RELATED PARTY TRANSACTIONS

Certain Relationships and Related Transactions

Our Chairman and CEO has made a number of loans to the Company that we depend on to continue as a going concern. Additionally we have not been able to pay him a consistent salary so much of his compensation remains accrued and unpaid.

Director Independence

We do not have any independent directors currently serving on our Board of Directors. We are seeking additional board members.