

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines



3903 Northdale Blvd.
Tampa, FL 33624

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7311

Quarterly Report
For the Periods Ending:
5/31/21 and 5/31/2020
(the "Reporting Period")

As of 9/20/2021, the number of shares outstanding of our Common Stock was:

14,475,806,289

As of the year ending 11/30/2020, the number of shares outstanding of our Common Stock was:

13,048,683,725

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

¹ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Yes: ☐ No: ☒

1) Name and address(es) of the issuer and its predecessors (if any)

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

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Utah

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

The address(es) of the issuer's principal executive office:

3903 Northdale Blvd.
Tampa, FL 33624

The address(es) of the issuer's principal place of business:

Check box if principal executive office and principal place of business are the same address: ☒

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Class of Securities: Common
CUSIP Number: 88337U102
Trading Symbol: SEEK.PK
Par Value: .001

Total shares authorized:	30,000,000,000 as of date: 09/20/2021
Total shares outstanding:	14,475,806,289 as of date: 09/20/2021
Number of shares in the Public Float ² :	14,418,293,974 as of date: 09/20/2021
Total number of shareholders of record:	648 as of date: 09/20/2021

All additional class(es) of publicly traded securities (if any):

Trading symbol:	None
Exact title and class of securities outstanding:	Class of Securities: Series A Preferred
CUSIP:	None
Par or stated value:	.001
Total shares authorized:	1,200,000 as of date: 09/20/2021
Total shares outstanding:	540,000 as of date: 09/20/2021

Transfer Agent

Standard Registrar and Transfer Company, Inc.
12528 South 1840 East
Draper, UT 84020
Phone (801) 571-8844
Fax (801) 571-2551

Is the Transfer Agent registered under the Exchange Act?³ Yes: ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☐

Shares Outstanding as of Second & Most Recent Fiscal Year End: <u>Opening Balance</u> Date 11/30/2020 Common: 13,048,683,725 Preferred: 540,000						*Right-click the rows below and select "Insert" to add rows as needed.			
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)				
<u>April 21, 2021</u>	<u>New Issuance</u>	<u>500,000,000</u>	<u>Common</u>	<u>.000165</u>	<u>Yes</u>	<u>Auctus Fund, LLC</u> <u>Lou Posner</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>March 11, 2021</u>	<u>New Issuance</u>	<u>238,636,364</u>	<u>Common</u>	<u>.000165</u>	<u>Yes</u>	<u>Auctus Fund, LLC</u> <u>Lou Posner</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
<u>May 10, 2021</u>	<u>New Issuance</u>	<u>688,486,200</u>	<u>Common</u>	<u>.000165</u>	<u>Yes</u>	<u>Auctus Fund, LLC</u> <u>Lou Posner</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>144</u>
Shares Outstanding on Date of This Report: Ending Balance: Date 9/20/2021 Common: 14,475,806,289 Preferred: 540,000									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended June 30, 2021, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2019 through June 30, 2021 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

The Auctus Note is paid in full.

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☐

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
<u>8/04/2014</u>	<u>\$18,000</u>	<u>\$47,500</u>	<u>N/A</u>	<u>8/04/2015</u>	<u>45% Discount</u>	<u>LG Capital Joseph Lerman</u>	<u>Loan</u>
<u>06/28/2021</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>N/A</u>	<u>N/A</u>	<u>25% Discount or cash buyout option</u>	<u>Typenex, LLC</u> <u>John Fife</u>	<u>Loan</u>

Use the space below to provide any additional details, including footnotes to the table above:

4) Financial Statements

A. The following financial statements were prepared in accordance with:

- ☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: Scott Gallagher
Title: COB/CEO/CFO
Relationship to Issuer: Officer/Director

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

TheDirectory.com, Inc.
Financial Statements
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TheDirectory.com, Inc.							
Balance Sheets							
May 31, 2021 and November 30, 2020							
Assets						2021	2020
Current assets							
	Cash and cash equivalents				\$	-	\$ -
	Accounts receivable					-	-
	Total Current Assets					-	-
Property and Equipment, Net						-	-
Other Assets							
	Amortizable Intangible Assets, net					-	-
	Nonamortizable Intangible Assets					-	-
	Deposits					-	-
	Total Other Assets					-	-
Total Assets						\$ -	\$ -
Liabilities and Stockholders' Equity (Deficit)							
	Accounts payable and accrued expenses				\$	66,000	\$ 60,000
	Accrued Consulting Fees					650,000	600,000
	Accrued interest payable and penalties on notes payable					226,482	625,017
	Notes payable					2,033,102	4,490,220
	Notes payable to related parties						
	Total current Liabilities					2,975,584	5,775,237
	Total liabilities					2,975,584	5,775,237
Stockholders' equity:							
	Preferred stock, 1,200,000 share authorized, \$.001 par value, 540,000 shares issued and outstanding at May 31, 2021 and November 30,2020						
	Common stock 30,000,000,000 shares authorized, \$.001 par value, 14,475,806,289 and 13,048,683,725 shares issued and outstanding at May 31, 2021 and November 30,2020					14,475,806	13,048,683
	Additional paid in capital					(235,475)	-
	Accumulated deficit					(17,215,915)	(18,823,920)
	Total stockholders' equity (deficit)					(2,975,584)	(5,775,237)
	Total Liabilities and stockholders' equity (deficit)				\$	-	-

Statements of Cash Flow									
Unaudited Statement of Cash Flow									
For the Three and Six Month Periods Ending May 31									
					2021	2020	2021	2020	
Cash flows from operating activities:									
Net income (loss)				\$	(39,750)	\$	1,608,005	\$	(79,500)
Accrued consultanting fees					25,000	25,000	50,000	50,000	
					-	-	-	-	
					-	-	-	-	

TheDirectory.com, Inc.							
Statements of Stockholders' Equity							
	Preferred Stock		Common Stock		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Paid-In Capital	Deficit	
Balance November 30, 2020	540,000	\$ 540	13,048,683,725	\$ 13,048,683	\$ -	\$ (18,823,920)	\$ (5,775,237)
Stock issued for debt and interest	-		1,427,122,564	1,427,122	(235,475)	-	1,191,647
Stock issued for financing fees	-					-	-
Net income for the period ended May 31st 2021	-	-	-	-	-	1,608,005	1,608,005
Balance at May 31, 2021	540,000	\$ 540	14,475,806,289	\$ 14,475,805	\$ (235,475)	\$ (17,215,915)	\$ (2,975,585)

TheDirectory.com, Inc.
Notes to Financial Statements

Note 1 - Summary of Significant Accounting Policies

Organization

TheDirectory.com, Inc. (the "Company"), incorporated under the laws of the State of Utah in June 1983 as Teal Eye, Inc. Subsequently, in 1984, the Company then merged with Terzon Corporation and changed its name to Terzon Corporation. In September 1984, the Company changed its name to Candy Stripers Corporation, Inc. 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 it changed its name to Piedmont, Inc. on January 6, 1998. On May 31, 2003, the Company changed its name to US Biodefense, Inc.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), which contemplate continuation of the Company as a going concern.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

For certain of the Company's financial instruments, including cash and cash equivalents, prepaid expenses, accounts payable and deferred revenues, the carrying amounts approximate fair value due to their short maturities.

Leases

The Company leases office facilities under a month to month agreement.

General and Administrative Expenses

General and administrative expenses consist primarily of personnel and related expenses for executive, legal, finance, human resources and corporate communications, including wages, benefits, bonuses and stock-based compensation, professional fees, insurance premiums and other expenses, including occupancy, technology and other direct overhead, public company costs and other corporate expenses.

Net Income (Loss) Per Share

Basic net income (loss) per share is computed by dividing the net income (loss) for the period by the weighted average number of common shares outstanding during the period. Diluted net income (loss) per share is computed by dividing the net income (loss) for the period by the weighted average number of common and

potential dilutive shares outstanding during the period, to the extent such shares are dilutive. Potential dilutive shares are composed of incremental common shares issuable upon the exercise of stock options, warrants and unvested restricted shares using the treasury stock method and convertible preferred stock under the if-converted method, where such conversions are dilutive.

Note 2 – Going Concern

The Company's financial statements have been prepared assuming that it will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the financial statements, the Company had an accumulated deficit and net loss for the periods ended November 30, 2020. The net income for the three month period ended May 31, 2021 was related to the write off of certain debt obligations, interest and fees management determined were no longer due based on information and belief. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company is attempting to further implement and expand its business plan to generate sufficient revenue; however, the Company's cash position may not be sufficient to support the Company's daily operations if revenue does not grow to levels to support ongoing expenses. While the Company believes in the viability of its business plan to expand operations and generate sufficient revenue and in its ability to raise additional funds by way of a public or private offering, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon its ability to further implement its business plan and generate sufficient revenue, profits and its ability to raise additional funds by way of a public or private offering.

Note 3- Notes Payable

A summary of convertible notes payable balance as of September 13, 2021

<u>8/04/2014</u>	<u>\$18,000</u>	<u>\$47,500</u>	<u>N/A</u>	<u>8/04/2015</u>	<u>45% Discount</u>	<u>LG Capital</u> <u>Joseph Lerman</u>	<u>Loan</u>
<u>06/28/2021</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>N/A</u>	<u>N/A</u>	<u>25% Discount with</u> <u>Cash Buyout Option</u>	<u>Typenex, LLC</u> <u>John Fife</u>	<u>Loan</u>

To the best of management's knowledge:

LG Capital is owned by Joseph Lerman

Typenex is owned by John Fife

On June 28th 2021, the Company entered into a settlement agreement regarding the Typenex note. The new terms include a cash buyout option of the entire note for \$215,000 by December 28, 2021 with no shares being issued.

The Company is attempting to contact LG Capital regarding the LG Note.

The Company is continuously evaluating all contracts, service agreements, debt obligations, interest and fees charged associated with all outstanding and future notes & contracts in light of recent accounting changes regarding notes and the industry wide SEC actions relating to non-registered dealers and other misrepresentations and how these types of actions may have affected the Company and its shareholders.

During the period ending May 31, 2021 the Company wrote down certain debt obligations, interest and fees based on information and belief that management determined were no longer due. As a result of these actions the Company took a one-time non-cash gain of \$1,687,505 for the extinguishment of debt, interest and fees it was overcharged related to previous contracts and agreements.

Note 4 – Stockholders Equity

Common Stock

The Company is authorized to issue up to a total of thirty billion (30,000,000,000) shares of common stock, par value \$0.001 per share. The shares of common stock are non-assessable, without preemption rights, and do not carry cumulative voting rights. Holders of common stock are entitled to one vote for each share held on all matters submitted to a vote of stockholders. Holders of common stock are entitled to receive dividends if, as and when declared by the Board of Directors.

There were no common or preferred shares issued during the periods ending November 30, 2020. There were 1,427,122,564 common shares issued pursuant to a debt agreement during the three month period ending May 31, 2021.

Series A Preferred Stock

The Company is authorized to issue up to a total of one million, two hundred thousand (1,200,000) shares of preferred stock, par value \$0.001 per share, without stockholder approval. The Board of Directors has the authority, without action by the stockholders, to issue all or any portion of the authorized but unissued preferred stock in one or more series and to determine the voting rights, preferences as to dividends and liquidation, conversion rights, and other rights of such series. As of November 30, 2019 and 2020, the Company had 540,000 Series A Convertible Preferred shares issued and outstanding. For each share of Series A Convertible Preferred Stock, the holder will receive 50,000 shares of common stock upon conversion. As of November 30 2020 and the period ending May 31, 2021 our CEO Mr. Scott Gallagher owned 540,000 Series A Preferred shares.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

- A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

The Company is developing and managing a network of local business search engines and tools set. Its core products and services comprised of two distinct categories.

Consumer Search Engines; In this category the company provides consumers with free access to a network of verified and unverified small business listings. The company's primary consumer search engine is TheDirectory.com. It also owns and operates other vertical search engines such as:

TopRankedPodiatrist.com
TopRankedChiropractor.com
TopRankedLawFirms.com
TopRankedNailSalons.com and others

Small Business Services; In this category the company provides a suite of integrated tools and services to small businesses designed to help them run and grow their business. The company provides small businesses with custom websites and landing pages, social media content creation and management, review generation and management, list building and management services, listings management, digital and traditional advertising and other related services.

The goal of the company is to integrate all of these tools and services into one search engine, TheDirectory.com.

B. Please list any subsidiaries, parents, or affiliated companies.

None

C. Describe the issuers' principal products or services.

Products

The company's primary digital products are its consumer search engine TheDirectory.com and its network of vertical search engines;

TopRankedPodiatrist.com
TopRankedChiropractor.com
TopRankedLawFirms.com
TopRankedNailSalons.com and others

Services

The company provides a set of integrated digital tools and services. Its core services include;

Custom Websites and Landing Pages
Social media content creation and management
Review generation and management
Directory and e-mail list building and management services
SEO, SEM and Paid Search Services.

6) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The company leases office space in Tampa, Florida on a month to month basis. The facility has capacity to expand if so desired.

7) Company Insiders (Officers, Directors, and Control Persons)

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Scott Gallagher - Chief Executive Officer, Chief Financial Officer, and Chairman of the Board of Directors

Mr. Gallagher has served as our President, Chief Executive Officer, Chief Financial Officer and Chairman of the Board of Directors since January 10, 2008. During his thirty year business career, Mr. Gallagher founded and served as an officer and director of both public and privately held companies over the course of his career. He has been involved in digital marketing and the Internet space since its beginning in the 90's. He has built several companies from the ground up. One of those companies started at zero in sales and in a few years grew to over \$7 million in annual revenue.

Mr. Gallagher previously held SEC licenses series 7, 63 and 24, all of which were retired in good standing.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% or more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Scott Gallagher	COB/CEO/CFO	Tampa, Florida	540,000	Series A Preferred	100%	

8) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

No

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

No

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of

a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

No

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

No

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

Though the company does not feel this action is material based on the contractual terms, its feels a brief description is warranted.

On October 18th, 2018 the company and its CEO Mr. Scott Gallagher were served a complaint by Don't Look Media and its owner Mr. Louis Spagnuolo relating to a simple domain name asset purchase agreement between the company and DLM (see Hillsborough county case # **18-CA-010265**). The filing of the motion itself was a breach of contract as the underlying contract carries an arbitration clause. The Company filed a motion to dismiss the matter on November 20, 2018. That motion is still pending in the Hillsborough County court system. Several parties named in the lawsuit have already had the case dismissed. Since the filing, the company discovered that Mr. Spagnuolo and his attorney Mr. Jay Farrow have filed a series of serial actions with very similar outrageous claims against multiple individuals, companies and the family of the owners. Since the action against the company was filed, both Mr. Spagnuolo and his attorney Jay Farrow and others involved in their actions have been sued in Seminole county court by the Insurance Office of America for Defamation, Tortious Interference and Abuse of Process (see Seminole county case # 2020CA000725). The company is currently evaluating whether or not to seek monetary damages relating to the damage to shareholder value caused by the actions of Mr. Spagnuolo and his attorney Jay Farrow and the comments made in online chat rooms by Mr. Spagnuolo defaming the company. Mr. Gallagher is notifying the Florida Bar of this matter as well. To date the company has not determined its future course of action other than seeking the dismissal of the case.

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name:	Jackson Morris
Firm:	
Address 1:	3116 West North A Street
Address 2:	
Phone:	813-874-8854
Email:	Jackson.Morris@Verizon.net

Accountant or Auditor

Name: None

Investor Relations

None

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Scott Gallagher certify that:

1. I have reviewed this Annual Report & Disclosure Document 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: 9-20-2021

/s/ Scott Gallagher

Principal Financial Officer:

I, Scott Gallagher certify that:

1. I have reviewed this Annual Report & Disclosure Document 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: 9/20/2021

/s/ **Scott Gallagher**