QUARTERLY REPORT FOR THE
SIX MONTH PERIOD ENDING
MAY 31, 2011

TheDirectory.com, Inc.
(Exact name of issuer as specified in its charter.)

UTAH 33-0052057
(State or Other Jurisdiction of (I.R.S. Employer Incorporation or Organization)
Identification No.)

13035 West Linebaugh Ave., Suite 102
Tampa, Florida 33626
(Address of principal executive offices)

727-417-7807
(Company's telephone number, including area code)

727-417-7807
SG@TheDirectory.com, Inc.
(Company Contact)

QUARTERLY REPORT FOR THE
SIX PERIOD ENDING
MAY 31, 2011

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:

13035 West Linebaugh Ave., Suite 102
Tampa, Florida 33626

Telephone and Fax : (727) 417-7807

Website: www.TheDirectory.com

Investor Relations:
Telephone: (727) 417-7807
Email: SG@TheDirectory.com

Item 2. Exact titles and classes of securities outstanding:

Common Stock Trading Symbol: EYSM CUSIP# 290759109
Preferred Stock Series "A" Convertible Preferred Stock

Common Stock
As of May 31, 2011, we have 3,501,000,000 shares authorized and
2,295,624,262 shares issued and outstanding of which 2,218,453,427 are freely tradable.

As of May 31, 2011, we have 647shareholders of record.

Series "A" Preferred Stock

As of May 31, 2011, we have 1,000,000 shares authorized, and 270,000 (two hundred seventy thousand) shares issued and outstanding.

Item 3. Interim Financial Statements.

THEDIRECTORY.COM, INC.
Interim Financial Statements and Notes for the period ending May 31, 2011 are attached at the end of this document in Exhibit A.

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

A. Plan of Operation.

Not Applicable

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

Information for the three month period ending May 31, 2011

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 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, web identities and search engine marketing programs for our clients.

Our Business Objectives

Develop TheDirectory.com into the leading local search destination for users seeking local businesses and professionals.

Fully develop dental and legal verticals over the coming 12-months.

Complete development and launch of version 2.0 of our local search platform.

Complete development or acquisition of call tracking and recording portal for local businesses.

Achieve sustainable profitability during our fiscal 2011 year.

Results of Operations for the Six Months Ended May 31, 2011
Compared to the Six Months Ended May 31, 2010

Revenues

Revenue increased from $51,934 for the six months ended May 31, 2010 to $141,304 for the six months ended May 31, 2011, for an increase of $89,370 or 172%.

The increase in top-line sales was primarily attributed to the launch of our new sales center opened in November of 2010.

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 six months ended May 31, 2011 increased to $271,623 from $134,630 for the six months ended May 31,2010 , representing an increase of $136,993. The increase in G and A Expenses is primarily attributable to increased costs associated with hiring and marketing our sales center and an increase in operational costs across the board relating to the growth of our business.

Net Operating Gain or Loss (Loss)

Our Net Operating Loss decreased from ($190,596) for the six months ended May 31, 2010 to a Net Operating Loss of ($130,319) for the six months ended May 31, 2011. The operating loss was primarily attributed to costs associated with our sales center.

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, stock sales and by loans from its officers and investors.

As of May 31, 2011, the Company had $1,415 in cash. Historically, the Company's principal working capital needs have been met through the issuance of common and preferred shares as well as loans from officers. As the Company grows and expands its operations, the need for working capital will 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 loss from operations for six months ended May 31, 2011 was ($130,319). During the quarter we received a total of $141,304 in revenue and had total operating expenses of $271,623.

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 and purchase agreements but has not been served any 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: July 20, 2011

/s/_Scott Gallagher
Scott Gallagher
Chief Executive Officer and Chairman of the Board of Directors

TheDirectory.com, Inc.
Balance Sheets
May 31, 2011 and November 30, 2010

Assets	2011	2010
Current assets		
Cash and cash equivalents	$ 1,415	$ 4,039
Accounts receivable	7,874	15,034
Unamortized debt discount	-	-
Total Current assets	9,289	19,073
Domain Portfolio	1,205,971	1,199,512
Current Total Assets	$ 1,215,260	$ 1,218,585

Liabilities and Stockholders' Equity (Deficit)	2011	2010
Accounts payable and accrued expenses	$ 291,853	$ 280,707
Note payable - Smash Clicks (face value $1,000,000)	647,777	647,777
Fair Value of embedded derivative - Smash Clicks	1,052,512	1,052,512
Notes payableto individuals	730,050	730,050
Notes payable to related parties	943,257	872,409
Total current Liabilites	3,665,448	3,583,455
Note payable related party - FTS	500,000	500,000
Total liabilities	4,165,448	4,083,455
Stockholders' equity:		
Common Stock 3,501,000,000 shares authorized, $.001 par value, 2,286,624,262 and 1,969,957,595 shares issued and outstanding at May 31, 2011 and Novemver 30 2010	2,286,624	1,969,958
Additional paid in capital	4,155,478	4,427,144
Accumulated deficit	(9,392,290)	(9,261,971)
Total stockholders' equity (deficit)	(2,950,188)	(2,864,869)
Total Liabilities and stockholders' equity (deficit)	$ 1,215,260	$ 1,218,585

TheDirectory.com, Inc.
Statements of Operations
For The Six Months Ended May 31, 2011 and 2010

	2011	2010
REVENUES	$ 141,304	$ 51,934
EXPENSES		
General and administrative expenses	271,623	134,630
Impairment of assets	-	-
Total Expenses	271,623	134,630
Loss from operations	(130,319)	(82,696)
OTHER INCOME (EXPENSE)		
Interest expense	-	(107,900)
	-	(107,900)
NET INCOME (LOSS)	$ (130,319)	$ (190,596)
Weighted average number of shares outstanding	2,286,624,262	139,957,595
Basic and diluted net income (loss) per common share	$ (0.00)	$ (0.00)

TheDirectory.com, Inc.
Statements of Cash Flows
For the six months ended May 31, 2011

		2011
Cash flows from operating activities:		
Net income (loss)	$	(130,319)
Adjustments to reconcile net income (loss) to net cash from operating activities:		
Accounts receivable		7,160
Accounts payable and accrued expenses		11,146
Total cash flows from operating activities		(118,067)
Cash flows from investing activities:		
Purchase of domain names		(6,459)
Cash flows from financing activities:		
Advances from (repayments to) individuals, net		-
Advances from (repayments to) related parties, net		121,902
Total cash flows from financing activities		121,902
Increase (decrease in) cash and cash equivalents		(2,624)
Cash and cash equivalents, beginning of period		4,039
Cash and cash equivalents, end of period	$	1,415
Income taxes paid	$	-
Interest expense paid	$	-

TheDirectory.com, Inc.
Statements of Stockholders' Equity
For the Six Months Ended May 31, 2011

	Common Stock Shares	Common Stock Amount	Additional Paid-In Capital	Accumulated Deficit	Total
Balance November 30, 2010	1,969,957,595	$ 1,969,958	$ 4,427,144	$ (9,261,971)	$ (2,864,869)
Stock issued for debt and interest	316,666,667	316,667	(271,667)	-	45,000
Net loss for the six months ended May 31, 2011				(130,319)	(130,319)
	2,286,624,262	$ 2,286,625	$ 4,155,477	$ (9,392,290)	$ (2,950,188)

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.”. The Company is currently in the middle of changing its name and ticker symbol with FINRA. As of July 20, 2011 The Company’s ticker symbol is “EYSM”.

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, 2011.

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 - Commitments and Contingencies

On November 6, 2006, Sandra Sawyer filed a suit in Los Angeles Superior Court against US Biodefense, Inc. and David Chin, the Company's former officer and director at the time the lawsuit was filed, alleging a breach of contract in relation to Mr. Chin's purchase of the Company from Ms. Sawyer. On April 20, 2007, Mr. Chin filed a cross-complaint against Ms. Sawyer also alleging a breach of contract. On November 21, 2007, the Company reached a settlement with Ms. Sawyer, whereby the Company agreed to pay to Ms. Sawyer an aggregate sum of $90,000 over 15 months. In the event of default, the Company may be required to pay Ms. Sawyer a sum of $225,000 less any payments made under this agreement. This situation remains unresolved as of July 20, 2011. The Company cannot guarantee what the ultimate resolution will be at this time.

Note 3 - Domain Acquisition From Smash Clicks

On June 1, 2008, the Company entered into an Internet Domain Name Purchase Agreement with Smash Clicks, Inc., pursuant to which the Company agreed to purchase 100% of the domain names Pediatricians.com, Psychiatrists.com and Podiatrists.com in a contract value of $1,000,000 payable in cash or stock at the Company's option.

The amount due under the contract was set forth in a Promissory Note which is payable by the Company in quarterly installments of $300,000 beginning on January 1, 2009, payable in either cash or stock at the Company's option. If the Company elects to make payments in stock, the amount of shares to be issued will be calculated at 94% of the average closing price of the Company's common stock for the proceeding five trading days as traded on the Over-the-Counter Bulletin Board stock market. The Promissory Note was due October 31, 2009; as remains unpaid. The Company has had contact with the holder and is working to resolve the matter. However, management cannot guarantee the outcome of the negotiations based on current market conditions. The Company is currently in default of this agreement and will be attempting to work with the note holders to extend the term of the agreement. There can be no guarantee that the Company will be successful in being granted an extension of the agreement.

Note 4-Going Concern

The Company incurred an operating loss for the quarter ended May 31, 2011 of $130,319. The Company incurred an operating loss for the year ended November 30, 2010 of $212,008, at November 30, 2010, the Company had an accumulated deficit of $9,261,971. In addition, the Company did not generate 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 opening of its new sales center, 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 new Internet domain and media oriented business model.

Note 5 – Subsequent Events

During the period ending May 31, 2011 we announced that we have signed a letter of intent to acquire a directory network from a privately held Corporation. As of July 20, 2011 we are still in negotiations on the definitive agreement. Management is confident the proposed transaction will close but cannot provide any guarantees at this time with regards to the ultimate outcome.

Changes in Internal Controls

There were no changes in our internal control over financial reporting that occurred during the fourth quarter covered by this annual 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 annual 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.