THEDIRECTORY.COM, INC. Form 8-K January 07, 2015

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 26, 2014

THEDIRECTORY.COM, INC.

(Exact name of registrant as specified in its charter)

Utah000-3143133-0052057(state or other jurisdiction of incorporation)(Commission File Number)(IRS Employer Identification Number)

2701 N Rocky Pointe Dr., Suite 950, Tampa, Florida33607(address of principal executive offices)(zip code)

7274177807

(registrant's telephone number, including area code)

Not Applicable

(former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 4.01. Changes in Registrant's Certifying Accountant.

(1) Previous Independent Auditors:

On December 26, 2014, DKM Certified Public Accountants ("DKM") declined to stand for appointment as our a. independent accountant.

DKM's report on the financial statements for the years ended December 31, 2013, and 2012, contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to audit scope or accounting, except that the report contained an explanatory paragraph stating that there was substantial doubt about our ability to continue as a going concern.

Our Board of Directors participated in and approved the decision to change independent accountants. Through the period covered by the financial review of financial statements of the quarterly period September 30, 2014, there have been no disagreements with DKM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of DKM, would c.have caused them to make reference thereto in their report on the financial statements. Through the interim period December 26, 2014 (the date of resignation of the former accountant), there have been no disagreements with DKM on any matter of accounting principles or procedure, which disagreement disclosure, or auditing scope or procedure, which disagreement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of DKM would have caused them to make reference thereto in their report on the financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of DKM would have caused them to make reference thereto in their report on the financial statements.

d. We have authorized DKM to respond fully to the inquiries of the successor accountant.

During the interim period through December 26, 2014, there have been no reportable events with us as set forth in e. Item 304(a)(1)(iv) of Regulation S-K.

We provided a copy of the foregoing disclosures to DKM prior to the date of the filing of this Current Report and f. requested that DKM furnish a letter addressed to the Securities & Exchange Commission stating whether or not it f. agrees with the statements in this Current Report. A copy of such letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

(2) New Independent Accountants:

a. On December 26, 2014, we

engaged Green & Company CPA's of Tampa, Florida, as our new registered independent public accountant. During the years ended December 31, 2013, and 2012, and prior to December 26, 2014 (the date of the new engagement), we did not consult with Green & Company CPA's regarding (i) the application of accounting principles to a specified transaction, (ii) the type of audit opinion that might be rendered on our f

Common Voting Shares, \$.01 par value per share

None

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Table II Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1.	Title of Derivative Security (Instr. 3)	2.	Conversion or Exercise Price of Derivative Security	3.	Transaction Date (Month/Day/Year)		Deemed Execution Date, if any (Month/Day/Year)	 Transa Code (Instr.		 Securities	s (A) or Dis	
								Code	V	(A)	(D)	
	Option		\$63.60		2/19/01			А	V	1		
						Page	: 3					

Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)			Price of Derivative Security (Instr. 5)	Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10.	Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	Nature of Indirect Beneficial Ownershi (Instr. 4)
Date Exercisable	Expiration Date	Title	Amount or Number of Shares						
2/19/02	2/18/11	Class A Common	13,000					D	
2/20/03	2/19/12	Class A Common	11,000					D	
2/26/04	2/25/13	Class A Common	10,000			3		D	

/s/ M. Denise Kuprionis, Attorney-in-fact for B. Jeff Craig

2/28/03

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**Signature of Reporting Person Date

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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