



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 27, 2011

Via E-Mail

Steven Malone
Chief Executive Officer
Findex.com, Inc.
4437 South 134th Street
Omaha, NE 68137

**Re: Findex.com, Inc.
Preliminary Revised Information Statement on Schedule 14C
Filed June 13, 2011
File No. 000-29963**

Dear Mr. Malone:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel