



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2013

Via E-mail  
William Clark  
President  
Spindle, Inc.  
18835 N. Thompson Peak Parkway, Suite 210  
Scottsdale, AZ 85255

**Re: Spindle, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2011**  
**Filed March 30, 2012**  
**File No. 333-145088**

Dear Mr. Clark:

We issued a comment to you on the above captioned filing on January 3, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 19, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Robert Babula, Staff Accountant, at (202) 551-3339 if you have any questions. Please contact me at (202) 551-3377 with any other questions.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief