Mr. Steven Malone Chairman of the Board, President and Chief Executive Officer Findex.com, Inc. 11204 Davenport Street, Suite 100 Omaha, Nebraska 68154

Re: Findex.com, Inc.

Form 10-KSB for the Fiscal Year Ended December 31, 2006

Filed April 17, 2007 File no. 000-29963

Dear Mr. Malone:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst Accounting Branch Chief