

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

June 27, 2011

<u>Via E-Mail</u> 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