

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

February 21, 2018

Jack A. Scott Chief Executive Officer Spindle Inc. 1201 S. Alma School Rd., Suite 12500 Mesa, Arizona 85210

> Re: Spindle Inc. Form 10-K for the Fiscal Year Ended December 31, 2016 Filed April 19, 2017 File No. 0-55151

Dear Mr. Scott:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson Accounting Branch Chief Office of Consumer Products