

APACHE CORP
Form S-8
December 21, 2011

As filed with the Securities and Exchange Commission on December 21, 2011

Registration No. 333 -

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**

UNDER

THE SECURITIES ACT OF 1933

Apache Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

No. 41-0747868
(I.R.S. Employer
Identification Number)

2000 Post Oak Boulevard, Suite 100

Houston, Texas
(Address of principal executive offices)

77056-4400
(Zip Code)

APACHE CORPORATION

NON-QUALIFIED RESTORATIVE RETIREMENT SAVINGS PLAN

(Full title of the Plan)

P. Anthony Lannie

Executive Vice President and General Counsel

Apache Corporation

2000 Post Oak Boulevard, Suite 100

Houston, Texas 77056-4400

(Name and address of agent for service)

(713) 296-6000

(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

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Title of Securities to be Registered (1)	Amount to be Registered (3)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price (3)	Amount of Registration Fee (3)
Deferred Compensation Obligations (2)	\$35,000,000	N/A	\$35,000,000	\$4,011

- (1) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plan described herein.
- (2) The deferred compensation obligations are unsecured obligations of Apache Corporation to pay deferred compensation in the future in accordance with the terms of the Apache Corporation Non-Qualified Restorative Retirement Savings Plan.
- (3) The proposed maximum aggregate offering price for the deferred compensation obligations was estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act.

INTRODUCTION

This registration statement on Form S-8 is being filed by the registrant, Apache Corporation (Apache or the Registrant), for the purpose of registering certain deferred compensation obligations (the Deferred Compensation Obligations), which are unsecured obligations of Apache to pay deferred compensation in the future in accordance with the terms of the Apache Corporation Non-Qualified Restorative Retirement Savings Plan. Apache is including the Deferred Compensation Obligations in this registration statement because of the uncertainty as to whether the Deferred Compensation Obligations would or should be considered securities, or be subject to registration, under the Securities Act of 1933, as amended (the Securities Act). The inclusion of the Deferred Compensation Obligations in this registration statement is not an admission by Apache that the Deferred Compensation Obligations are securities or are subject to the registration requirements of the Securities Act.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents incorporated by reference in Part II, Item 3 of this registration statement, which documents are incorporated by reference in the Section 10(a) prospectus being delivered to plan participants pursuant to Part I, Item 1 of Form S-8, shall be available to employees and plan participants upon request. The document(s) containing the information specified in Part I of Form S-8 (plan information and registrant information) will be sent or given to employees participating in the Apache Corporation Non-Qualified Restorative Retirement Savings Plan as specified by Rule 428(b)(1) under the Securities Act. Apache shall maintain a file of such documents in accordance with the provisions of Rule 428(a)(2) of the Securities Act. Upon request, Apache shall furnish to employees and plan participants and the Commission or its staff a copy of any or all of the documents included in the file. Copies of the documents incorporated by reference in Part II, Item 3 of this registration statement and specified in Part I of Form S-8, may be obtained, without charge, by written or oral request to our Corporate Secretary, at our principal executive office, which is:

Apache Corporation

2000 Post Oak Boulevard, Suite 100

Houston, Texas 77056-4400

(713) 296-6000

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by Apache with the Commission pursuant to the Securities Exchange Act of 1934, as amended (the Exchange Act), Commission File No. 001-04300, are incorporated by reference into this Registration Statement:

- (1) Annual Report on Form 10-K, as amended by Amendment No. 1 thereto on Form 10-K/A, for the year ended December 31, 2010, filed with the Commission on February 28, 2011 and April 7, 2011, respectively.
- (2) Quarterly Reports on Form 10-Q for the quarters ended March 31, 2011, June 30, 2011, and September 30, 2011, filed with the Commission on May 9, 2011, August 8, 2011, and November 8, 2011, respectively.
- (3) Current Reports on Form 8-K and Form 8-K/A, filed with the Commission on January 13, 2011, February 14, 2011, February 25, 2011, March 8, 2011, April 15, 2011, May 9, 2011, May 11, 2011, July 27, 2011, August 18, 2011, September 8, 2011, September 23, 2011, September 27, 2011, September 28, 2011, and November 4, 2011.
- (4) All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (excluding any information furnished pursuant to Item 2.02 and Item 7.01 on any Current Report on Form 8-K), prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Any statement contained herein or in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document that also is, or is deemed to be, incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities

The Apache Corporation Non-Qualified Restorative Retirement Savings Plan (the Plan) is a non-qualified plan established by Apache to provide eligible employees with deferred retirement benefits and is filed as Exhibit 4.7 hereto. The following summary is qualified in its entirety by reference to the Plan.

Apache will provide eligible employees of Apache with the opportunity to elect to defer on a pretax basis: (1) from 8% up to 50% of eligible compensation other than bonuses (Eligible Compensation) in 1% increments and (2) from 8% up to 75% of eligible bonus (Eligible Bonus) (to the extent it is payable in cash) for the year in 1% increments. The Plan is expected to become effective on January 1, 2012. Subject to certain conditions, in general, Apache may make discretionary matching contributions that match a participating employee's contributions to the Plan once a participating employee's contributions to the Apache 401(k) Savings Plan reach the IRS contribution limit in a given year, up to the first 8% of eligible compensation. Additionally, Apache will also contribute to the Plan of an eligible

employee if the employer's contribution under the Money Purchase Retirement Plan is reduced to comply with IRS contribution limits, up to 6% of the amount by which the employer's contribution is reduced. A participating employee's own contributions are immediately vested in the Plan, as well as earnings on those contributions. A participating employee will vest in employer contributions according to a schedule, with employer contributions and any associated earnings vesting fully upon five or more years of service with Apache, in addition to other vesting scenarios.

The Apache Corporation Retirement Plan Advisory Committee (the Committee) reserves the right to amend or terminate the Plan at any time.

The amount of compensation to be deferred by each participating employee (the Account) will be determined in accordance with the Plan based on elections by the participating employee, with a maximum deferral of up to 50% of Eligible Compensation and up to 75% of Eligible Bonus. Each Account and any vested employer contributions by Apache generally will be payable upon such participating employee's termination of employment or death, unless deferred by the participating employee. Amounts in the Account will be credited with investment earnings or losses as if the participating employee's account was invested in one or more alternatives, to be selected by the Committee. From time to time as determined by the Committee, a participating employee may determine the portion of his Account that is to be deemed invested in each alternative. Each Account is generally payable in cash, following a six month waiting period after termination of employment, in the form of a lump-sum distribution or in installments, at the election of the participating employee.

The Deferred Compensation Obligations, including the employer contributions, will be unsecured general obligations of Apache to pay the compensation deferred in accordance with the terms of the Plan, along with any interest deemed to accrue on the deferrals, and will rank equally with other unsecured and unsubordinated indebtedness of Apache from time to time outstanding. Apache has established a trust whose assets can be used to pay Deferred Compensation Obligations, but there is no requirement that this trust remains funded with enough assets to pay all benefits. If Apache becomes insolvent or is in bankruptcy proceedings, Apache's general creditors will have access to the funds in the trust, and participating employees will be considered general creditors with respect to Plan benefits.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Apache's Restated Certificate of Incorporation and Bylaws provide that, to the full extent permitted under the Delaware General Corporation Law, Apache's directors shall not be personally liable for monetary damages. Apache's Bylaws provide that Apache shall indemnify its officers, directors, employees and agents.

Section 145 of the Delaware General Corporation Law (the DGCL), *inter alia*, authorizes a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, other than an action by or in the right of the corporation, because such person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reason to believe his conduct was unlawful. Similar

indemnity is authorized for such persons against expenses, including attorneys' fees, actually and reasonably incurred in defense or settlement of any such pending, completed or threatened action or suit by or in the right of the corporation if such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and provided further that, unless a court of competent jurisdiction otherwise provides, such person shall not have been adjudged liable to the corporation. Any such indemnification may be made only as authorized in each specific case upon a determination by the stockholders or disinterested directors that indemnification is proper because the indemnitee has met the applicable standard of conduct.

Section 145 of the DGCL further authorizes a corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or enterprise, against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the corporation would otherwise have the power to indemnify him. Apache maintains policies insuring the officers and directors of Apache and its subsidiaries against specified liabilities for actions taken in their capacities as officers and directors, including liabilities under the Securities Act of 1933.

Article VII of Apache's Bylaws provides, in substance, that directors, officers, employees and agents of Apache shall be indemnified to the extent permitted by Section 145 of the DGCL. Additionally, Article Seventeen of Apache's Restated Certificate of Incorporation eliminates in specified circumstances the monetary liability of directors of Apache for a breach of their fiduciary duty as directors. These provisions do not eliminate the liability of a director:

for a breach of the director's duty of loyalty to Apache or its stockholders;

for acts or omissions by the director not in good faith;

for acts or omissions by a director involving intentional misconduct or a knowing violation of the law;

under Section 174 of the DGCL, which relates to the declaration of dividends and purchase or redemption of shares in violation of the DGCL; and

for transactions from which the director derived an improper personal benefit.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The following exhibits are filed herewith unless otherwise indicated:

Exhibit Number	Description of Exhibit
4.1	Restated Certificate of Incorporation of Registrant, dated February 23, 2010, as filed with the Secretary of State of Delaware on February 23, 2010 (incorporated by reference to Exhibit 3.1 to Registrant's Annual Report on Form 10-K for year ended December 31, 2009, SEC File No. 001-4300).
4.2	Certificate of Designations of the 6.00% Mandatory Convertible Preferred Stock, Series D (incorporated by reference to Exhibit 3.3 to Registrant's Registration Statement on Form 8-A, dated July 29, 2010, SEC File No. 001-4300).
4.3	Bylaws of Registrant, as amended July 21, 2011 (incorporated by reference to Exhibit 3.1 to Registrant's Current Report on Form 8-K filed July 27, 2011, SEC File No. 001-4300).
4.4	Form of Certificate for Registrant's Common Stock (incorporated by reference to Exhibit 4.1 to Apache's Quarterly Report on Form 10-Q for the quarter ended March 31, 2004, as filed with the Commission on May 10, 2004, Commission File No. 001-4300).
4.5	Rights Agreement, dated January 31, 1996, between Apache Corporation and Wells Fargo Bank, N.A. (as successor-in-interest to Norwest Bank Minnesota, N.A.), rights agent, relating to the declaration of a rights dividend to Registrant's common shareholders of record on January 31, 1996 (incorporated by reference to Exhibit (a) to Apache's Registration Statement on Form 8-A, dated January 24, 1996, Commission File No. 001-4300).
4.6	Amendment No. 1, dated as of January 31, 2006, to the Rights Agreement dated as of December 31, 1996, between Apache Corporation, a Delaware corporation, and Wells Fargo Bank, N.A. (as successor-in-interest to Norwest Bank Minnesota, N.A.) (incorporated by reference to Exhibit 4.4 to Registrant's Amendment No. 1 to Registration Statement on Form 8-A, dated January 31, 2006, Commission File No. 001-4300).
*4.7	Apache Corporation Non-Qualified Restorative Retirement Savings Plan.
*5.1	Opinion of Andrews Kurth LLP regarding legality of securities being registered.
*23.1	Consent of Ernst & Young LLP.
*23.2	Consent of Ryder Scott Company, L.P.
*23.3	Consent of Andrews Kurth LLP (included in Exhibit 5.1).
*24.1	Power of Attorney (included on signature page).

* Filed herewith

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

- (i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;
- (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof

(h) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

The Registrant. Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Houston, State of Texas, on December 21, 2011.

APACHE CORPORATION

By: /s/ G. Steven Farris
 G. Steven Farris,
 Chairman of the Board and Chief Executive Officer

POWER OF ATTORNEY

The undersigned directors and officers of Apache Corporation do hereby constitute and appoint G. Steven Farris, Roger B. Plank, P. Anthony Lannie, and Thomas P. Chambers, and each of them, with full power of substitution, our true and lawful attorneys-in-fact to sign and execute, on behalf of the undersigned, any and all amendments (including post-effective amendments) to this Registration Statement; and each of the undersigned does hereby ratify and confirm all that said attorneys-in-fact shall do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons, in the capacities and on the dates indicated.

Signature	Title	Date
/s/ G. Steven Farris	Director;	December 21, 2011
G. Steven Farris	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	
/s/ Thomas P. Chambers	Executive Vice President and	December 21, 2011
Thomas P. Chambers	Chief Financial Officer (Principal Financial Officer)	
/s/ Rebecca A. Hoyt	Vice President, Chief Accounting Officer	December 21, 2011
Rebecca A. Hoyt	and Controller (Principal Accounting Officer)	

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Signature	Title	Date
/s/ Frederick M. Bohlen	Director	December 21, 2011
Frederick M. Bohlen		
/s/ Randolph M. Ferlic	Director	December 21, 2011
Randolph M. Ferlic		
	Director	
Eugene C. Fiedorek		
/s/ A. D. Frazier, Jr.	Director	December 21, 2011
A. D. Frazier, Jr.		
/s/ Patricia Albjerg Graham	Director	December 21, 2011
Patricia Albjerg Graham		
/s/ Scott D. Josey	Director	December 21, 2011
Scott D. Josey		
/s/ Chansoo Joung	Director	December 21, 2011
Chansoo Joung		
/s/ John A. Kocur	Director	December 21, 2011
John A. Kocur		
/s/ George D. Lawrence	Director	December 21, 2011
George D. Lawrence		
/s/ William C. Montgomery	Director	December 21, 2011
William C. Montgomery		
/s/ Rodman D. Patton	Director	December 21, 2011
Rodman D. Patton		
/s/ Charles J. Pitman	Director	December 21, 2011
Charles J. Pitman		

INDEX TO EXHIBITS

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*24.1	Power of Attorney (included on signature page).

* Filed herewith

: 10pt Times New Roman, Times, Serif"> 4,381 Accrued payroll 194,198 --- Other current liabilities 47,078 --- Other current liabilities from discontinued operations 114,368 --- Total current liabilities \$1,629,162 \$771,686 Commitments and contingencies Stockholders' equity (deficit): Preferred stock, \$.001 par value 5,000,000 shares authorized 119,338 and -0- shares issued and outstanding, respectively 119 --- Common stock, \$.001 par value 120,000,000 shares authorized, 119,134,980 and 82,608,179 shares issued and outstanding, respectively 119,135 82,608 Paid-in capital 3,006,082 1,380,319 Accumulated deficit (2,714,161) (1,600,677) Total stockholders' equity (deficit) 411,175 (137,750) Total liabilities and stockholders' equity (deficit) \$2,040,337 \$633,936

See accompanying notes.

Findex.com, Inc.**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS****(Unaudited)**

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2014 (Restated)	2013 (Restated)	2014 (Restated)	2013 (Restated)
Revenues, net of reserves and allowances	\$42,236	\$58,014	\$111,771	\$121,418
Cost of sales	25,615	25,100	73,395	67,098
Gross profit	16,621	32,914	38,376	54,320
Operating expenses:				
Sales and marketing expenses	1,726	5,525	15,290	20,040
Professional fees	110,080	---	129,818	4,732
Personnel costs	124,928	100,900	305,508	327,738
Rent	14,000	10,000	29,561	44,500
Other general and administrative expenses	46,426	18,682	315,453	65,970
Research and development	993	27,356	108,751	70,538
Total operating expenses	298,153	162,463	904,381	533,518
Loss from operations	(281,532)	(129,549)	(866,005)	(479,198)
Interest expense	(9,979)	(6,250)	(247,479)	(18,750)
Loss from operations before income taxes	(291,511)	(135,799)	(1,113,484)	(497,948)
Income tax provision	---	---	---	---
Net Loss	\$(291,511)	\$(135,799)	\$(1,113,484)	\$(497,948)
Net loss per share - Basic & Diluted:				
Net loss per share	\$(0.00)	\$(0.00)	\$(0.01)	\$(0.01)
Weighted average shares outstanding:				
Weighted average shares used in computing basic and diluted loss per share	116,385,060	68,083,664	109,250,445	68,083,664

See accompanying notes.

Findex.com, Inc.**CONSOLIDATED STATEMENTS OF CASH FLOWS**

(Unaudited)

Nine Months Ended September 30,	2014 (Restated)	2013 (Restated)
Cash flows from operating activities:		
Net Loss	\$(1,113,484)	\$(497,948)
Adjustments to reconcile net loss to cash used in operations:		
Depreciation	12,269	9,436
Amortization	22,919	36,130
Bad debt expense	---	---
Stock issued for services	117,500	---
Stock issued for accounts payable, related	30,000	---
Stock issued for accounts payable	3,000	---
Stock issued for notes payable	225,000	---
Changes in operating assets and liabilities		
Increase in accounts receivable	(12,915)	(11,506)
Decrease (increase) in inventory	25,061	(9,740)
Decrease in other current assets	1,977	---
Increase in accounts payable and accrued expenses	96,774	---
Net cash used in operating activities	(591,899)	(473,628)
Cash flows from investing activities:		
Cash acquired	19,172	---
Purchase of property and equipment	---	(11,038)
Net cash provided (used) by investing activities	19,172	(11,038)
Cash flows from financing activities:		
Sale of common stock	572,099	---
Issuance of convertible debt	10,000	---
Net payment of expenses by Parent	---	484,666
Equity issuance costs	---	---
Net cash provided by financing activities	582,099	484,666
Net increase in cash and cash equivalents	9,372	---
Cash and cash equivalents, beginning of period	200	200
Cash and cash equivalents, end of period	\$9,572	\$200
Supplemental cash flow information:		
Interest paid	\$272,479	\$18,750
Cash paid for income taxes	\$272,479	\$18,750
Schedule of Non-Cash Investing and Financing Activities - Merger Agreement:		
Consideration – 119,134,980 outstanding shares of common stock of the Company at a closing price of \$0.006 as of July 23, 2014	\$714,810	\$---

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Net recognized values of the Company's identifiable assets and liabilities			
Assets	(32,047)		---
Liabilities	(750,702)	718,655	---
Goodwill		\$1,433,465	\$---
Cash paid for Merger Agreement		\$---	\$---
Common stock issued for intangible assets		\$---	\$60,000
Common stock issued as consideration for a notes payable		\$---	\$225,000

See accompanying notes.

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Findex.com, Inc.

Notes to Condensed Consolidated Financial Statements

September 30, 2014

(Unaudited) (Restated)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – FINDEX.COM, Inc.

Findex.com, Inc. (“Findex”) was incorporated under the laws of the State of Nevada on November 7, 1997, as EJJ Entertainment, Inc. On December 4, 1997, we acquired EJJ Entertainment, Inc., an Idaho corporation, in a stock-for-stock transaction. EJJ Idaho was incorporated on June 21, 1968, as Alpine Silver, Inc. Alpine changed its name to The Linked Companies, Inc. on December 4, 1992. On September 9, 1996, The Linked Companies acquired Worldwide Entertainment, Inc., a Delaware corporation, in a stock-for-stock transaction and changed its name to Worldwide Entertainment, Inc. On June 27, 1997, Worldwide Entertainment changed its name to EJJ Entertainment, Inc.

On April 30, 1999, the Company acquired FINdex Acquisition Corporation, a Delaware corporation in a stock-for-stock transaction and the Company’s name was changed to Findex.com, Inc. FINdex Acquisition Corporation is a wholly-owned subsidiary without current business operations. It was incorporated on February 19, 1999 and acquired FinSource Ltd., a Delaware corporation in April 1999, in a stock-for-stock transaction. The mergers with FINdex Acquisition Corporation and FinSource Ltd. were treated as reorganization mergers with the accounting survivor being FinSource.

On March 7, 2000, the Company acquired Reagan Holdings, Inc., a Delaware corporation in a stock-for-stock transaction. Reagan was incorporated on July 27, 1999 and is a wholly-owned subsidiary without current business operations.

Organization – ECosmart surface and Coating technologies, inc.

EcoSmart Surface Technologies

On January 20, 2012, EcoSmart Surface Technologies, Inc. (a Florida Corporation) was formed as a wholly owned subsidiary of The Renewable Corporation to manufacture and distribute a newly developed and customized, extremely durable flooring system that is applied with a patented process. With this system, a completely different looking floor can be applied over most existing hard flooring surfaces. The system can replicate the appearance of a variety of traditional substances, such as wood and stone, using an environmentally friendly technique, and can include decorative elements such as logos or other inlaid artwork that is sealed into the polymer finish coating.

EcoSmart Coating Technologies

On January 20, 2012, EcoSmart Coating Technologies, Inc. (a Florida Corporation) was formed as wholly owned subsidiary of The Renewable Corporation to manufacture and distribute a portfolio of nano-technology glass coatings applicable to virtually every industry for corrosion protection, self-cleaning, self-sterilization, slip resistance, chemical resistance, anti-graffiti, energy and cosmetic improvement. The coatings can be used on virtually any surface thereby creating the properties of a glass surface, no matter what is coated. The coatings are particularly suited for the flooring, automotive, marine, medical, home, and industrial applications.

EcoSmart Surface and Coating Technologies, Inc.

On September 18, 2012, both EcoSmart Surface Technologies, Inc. and EcoSmart Coating Technologies, Inc. were merged into one company with the name of EcoSmart Surface and Coating Technologies, Inc.

Organization – merger with findex.com, Inc. and ecosmart surface and coating technologies, inc.

On July 23, 2014, the Company entered into an agreement and plan of merger, with each of EcoSmart Acquisition Corp., a Delaware corporation and a wholly-owned special-purpose acquisition subsidiary, EcoSmart Surface & Coating Technologies, Inc., a Florida Corporation (“EcoSmart”), and The Renewable Corporation, a Washington corporation and the majority-controlling stockholder of EcoSmart pursuant to which EcoSmart Acquisition Corp. acquired all of the outstanding capital stock of EcoSmart in exchange for 277,982,500 shares of the Company’s common stock, par value \$0.001. On July 23, 2014, the Company completed the filings of the corresponding certificate of merger in each of the States of Delaware and Florida, thereby consummating a statutory merger (the “Merger”). As a result, the Company is now the holding company of EcoSmart, which is an operating business centered around the development of a proprietary line of state-of-the-art specialty materials coatings that have a broad range of value-adding industrial, commercial, and residential applications.

For accounting purposes, the Company recognized the Merger in accordance with ASC 805-40, *Reverse Acquisitions*. Accordingly, the Company has been recognized as the accounting acquiree in relation to the Merger, with EcoSmart being the accounting acquirer, and the Company’s consolidated financial statements for the reporting periods from January 1, 2013 through July 23, 2014 being those of EcoSmart, not the enterprise historically recognized as Findex. The Company’s consolidated financial statements for the periods since July 24, 2014, the day after which the Merger was consummated, recognize Findex and EcoSmart as a single operating enterprise and entity for accounting and reporting purposes, albeit with a carryover capital structure inherited from Findex (attributable to the legal structure of the transaction).

Prior to the Merger, and since 1999, the Company’s business had been developing, publishing, marketing, distributing and direct-selling off-the-shelf consumer and organizational software products for the Windows platform. Following divestitures of two software titles which had consistently accounted for the overwhelming majority of the Company’s revenues, including the Company’s Membership Plus product line, which the Company sold in late 2007, and the Company’s flagship QuickVerse product line, which the Company sold during 2011, and title acquisitions during the same period that, in the aggregate, have been relatively insignificant in offsetting the loss of revenues associated with those divestitures, the Company’s continuing operations, while not nominal, have been very limited and insubstantial in terms of revenue, both relative to what they had been prior thereto and by any appropriate standalone measure. Specifically, the Company’s operations immediately prior to the Merger consisted exclusively of those relating to the FormTool line of products which the Company acquired in February 2008, as well as two language tutorial products, which were retained after the sale of the QuickVerse product line. Due to a continuing lack of capital over a number of years, the Company was unable to meaningfully grow the FormTool line and develop related products, and the Company’s business and financial prospects became increasingly challenged.

As a result of the Merger, and although it is the Company’s current intention to continue to operate and further develop its FormTool product line and business, it is expected that the Company’s primary focus will shift going forward in the direction of the business of EcoSmart, where the Company believes the opportunities for future growth are greater and have significantly more to offer economically.

BASIS OF PRESENTATION

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with Generally Accepted Accounting Principles for interim financial information and with the instructions to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by Generally Accepted Accounting Principles for complete financial statements. The accompanying unaudited condensed consolidated financial statements reflect all adjustments that, in the opinion of management, are considered necessary for a fair presentation of the financial position, results of operations, and cash flows for the periods presented. The results of operations for such periods are not necessarily indicative of the results expected for the full year or for any future period. The December 31, 2013 condensed consolidated balance sheet data was derived from audited financial statements. The accompanying financial statements should be read in conjunction with the audited consolidated financial statements of Findex.com, Inc. included in the Company's Form 10-K for the year ended December 31, 2013, and the audited consolidated financial statements of EcoSmart Surface and Coating Technologies, Inc. for the year ended December 31, 2014 included in the Company's Form 8-K filed with the Securities and Exchange Commission on July 29, 2014.

Principles of Consolidation

The accompanying unaudited condensed consolidated financial statements include the accounts of the Company and its wholly owned subsidiaries. All intercompany account balances and transactions have been eliminated.

Reclassifications

Certain accounts in the Company's 2013 financial statements have been reclassified for comparative purposes to conform with the presentation in its 2014 financial statements.

Use of Estimates

The preparation of financial statements in conformity with U.S. Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

CASH AND CASH EQUIVALENTS

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

INVENTORY

The Company's inventories are recorded at the lower of cost or market using the first in, first out method. The Company's inventory consists of raw materials and finished goods.

INTANGIBLE ASSETS OTHER THAN GOODWILL

The Company's intangible assets consist of patents and patents pending acquired from third parties, and are recorded at cost. In accordance with Financial Accounting Standards Board Accounting Standards Codification ("ASC") 350-30, *General Intangibles Other Than Goodwill*, intangible assets with an indefinite useful life are not amortized. Intangible assets with a finite useful life are amortized on the straight-line method over the estimated useful lives, generally three to ten years. All intangible assets are tested for impairment annually during the fourth quarter.

GOODWILL AND CERTAIN OTHER LONG-LIVED ASSETS

As required by ASC 350, *Goodwill and Other Intangible Assets*, the Company tests goodwill for impairment during the fourth quarter of its fiscal year. Goodwill is not amortized, but instead tested for impairment at the reporting unit level at least annually and more frequently upon occurrence of certain events. The Company has one reporting unit. The annual goodwill impairment test is a two-step process. First, the Company determines if the carrying value of its reporting unit exceeds fair value, which would indicate that goodwill may be impaired. If the Company then determines that goodwill may be impaired, it compares the implied fair value of the goodwill to its carry amount to determine if there is an impairment loss.

There were no impairments of goodwill during the nine months ended September 30, 2014.

The Company accounts for the impairment of long-lived assets other than goodwill in accordance with ASC 360, *Property, Plant, and Equipment*, which addresses financial accounting and reporting for the impairment or disposal of long-lived assets. ASC 360 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair values are reduced for the cost of disposal.

There were no impairments of long-lived assets during the nine months ended September 30, 2014.

FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value measurements are determined under a three-level hierarchy for fair value measurements that prioritizes the inputs to valuation techniques used to measure fair value, distinguishing between market participant assumptions developed based on market data obtained from sources independent of the reporting entity (“observable inputs”) and the reporting entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (“unobservable inputs”). Fair value is the price that would be received to sell an asset or would be paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date. In determining fair value, the Company primarily uses prices and other relevant information generated by market transactions involving identical or comparable assets (“market approach”). The Company also considers the impact of a significant decrease in volume and level of activity for an asset or liability when compared with normal activity to identify transactions that are not orderly.

The highest priority is given to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Securities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The three hierarchy levels are defined as follows:

Level 1 – Quoted prices in active markets that is unadjusted and accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 – Quoted prices for identical assets and liabilities in markets that are not active, quoted prices for similar assets and liabilities in active markets or financial instruments for which significant inputs are observable, either directly or indirectly;

Level 3 – Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

Credit risk adjustments are applied to reflect the Company’s own credit risk when valuing all liabilities measured at fair value. The methodology is consistent with that applied in developing counterparty credit risk adjustments, but incorporates the Company’s own credit risk as observed in the credit default swap market.

The Company's financial instrument that is adjusted to fair value at each balance sheet date consists of a derivative liability related to the conversion feature embedded in convertible debt. The Company's derivative liability resulting from the issuance of convertible debt is reflected at fair value based on the terms of conversion which results in fair value approximating intrinsic value, which is consistent with level 3 inputs. See Note 8.

At September 30, 2014, the derivative liability consisted of the following for each fair value hierarchy level:

	2014
Level I	\$---
Level II	\$---
Level III	\$250,000

REVENUE RECOGNITION

The Company recognizes revenues in accordance with the Securities and Exchange Commission Staff Accounting Bulletin (SAB) number 104, *Revenue Recognition*. SAB 104 clarifies application of U.S. generally accepted accounting principles to revenue transactions. Under certain circumstances, the Company recognizes revenue in accordance with the provisions of Statement of Financial Accounting Standards No. 139 and American Institute of Certified Public Accountants Statement of Position 00-2 (collectively referred to as "SOP 00-2"). The Company recognizes revenue when the earnings process is complete. That is, when the arrangements of the goods are documented, the pricing becomes final and collectability is reasonably assured. An allowance for bad debt is provided based on estimated losses.

Revenue is recognized when a product is delivered or shipped to the customer and all material conditions relating to the sale have been substantially performed.

In addition, within the Company's operations as a whole, the Company derives part of its revenues from the sale of downloadable software products. The Company recognizes software revenue for software products and related services in accordance with ASC 985-605, *Software Revenue Recognition*. The Company recognizes revenue when persuasive evidence of an arrangement exists (generally a purchase order), the Company has delivered the product, the fee is fixed or determinable and collectability is probable. In some situations, the Company receives advance payments from the Company's customers. The Company defers revenue associated with these advance payments until the Company ships the products or offers the support.

EARNINGS (LOSS) PER SHARE

The Company follows the guidance of ASC 260, *Earnings Per Share*, to calculate and report basic and diluted earnings per share ("EPS"). Basic EPS is computed by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding for the period. Diluted EPS is computed by giving effect to all dilutive potential shares of common stock that were outstanding during the period. For the Company, dilutive potential shares of common stock consist of the incremental shares of common stock issuable upon the exercise of stock options and warrants for all periods, convertible notes payable and the incremental shares of common stock issuable upon the conversion of convertible preferred stock.

When discontinued operations, extraordinary items, and/or the cumulative effect of an accounting change are present, income before any of such items on a per share basis represents the "control number" in determining whether potential shares of common stock are dilutive or anti-dilutive. Thus, the same number of potential shares of common stock used in computing diluted EPS for income from continuing operations is used in calculating all other reported diluted EPS amounts. In the case of a net loss, it is assumed that no incremental shares would be issued because they would be anti-dilutive. In addition, certain options and warrants are considered anti-dilutive because the exercise prices were above the average market price during the period. Anti-dilutive shares are not included in the computation of diluted EPS, in accordance with ASC 260-10-45-17.

The calculations of net loss per share for the nine months ended September 30, 2014 and 2013 excluded the impact of 62,500,000 and 125,000,000, respectively, shares of common stock underlying convertible debt because their inclusion would be anti-dilutive.

RECENT ACCOUNTING PRONOUNCEMENTS

At September 30, 2014, there were no recent accounting pronouncements that the Company believed would have a material impact on its consolidated financial statements.

NOTE 2 – RESTATEMENT

The Company is restating its previously issued condensed consolidated financial statements for the three and nine months ended September 30, 2014 and 2013. The Company's financial statements previously excluded the activity of EcoSmart prior to the Merger date and included the activity of Findex prior to the Merger date. Due to the Merger, the Company recognized the Merger in accordance with ASC 805-40, *Reverse Acquisitions*, for accounting purposes. Accordingly, the Company has been recognized as the accounting acquiree in relation to the Merger, with EcoSmart being the accounting acquirer, and the Company's consolidated financial statements for the reporting periods from January 1, 2013 through July 23, 2014 being those of EcoSmart, not the enterprise historically recognized as Findex. The Company's consolidated financial statements for the periods since July 24, 2014, the day after which the Merger was consummated, recognize Findex and EcoSmart as a single operating enterprise and entity for accounting and reporting purposes, albeit with a carryover capital structure inherited from Findex (attributable to the legal structure of the transaction). The following summarizes the impact in the Company's condensed consolidated statement of operations for the three and nine months ended September 30, 2014 and 2013.

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	Three Months Ended September 30, 2014		
	As Reported	Adjustment	Restated
Revenues, net of reserves and allowances	\$45,575	\$ (3,339)	\$42,236
Cost of sales	20,141	5,474	25,615
Gross profit	25,434	(8,813)	16,621
Operating expenses:			
Sales and marketing expenses	1,625	101	1,726
Professional fees	110,080	---	110,080
Personnel costs	128,048	(3,120)	124,928
Rent	---	14,000	14,000
Other general and administrative expenses	69,525	(23,099)	46,426
Research and development	---	993	993
Total operating expenses	309,278	(11,125)	298,153
Loss from operations	(283,844)	2,312	(281,532)
Interest expense	(10,433)	454	(9,979)
Loss from operations before income taxes	(294,277)	2,766	(291,511)
Income tax provision	---	---	---
Net Loss	\$(294,277)	\$ 2,766	\$(291,511)

	Nine Months Ended September 30, 2014		
	As Reported	Adjustment	Restated
Revenues, net of reserves and allowances	\$53,101	\$58,670	\$111,771
Cost of sales	21,458	51,937	73,395
Gross profit	31,643	6,733	38,376
Operating expenses:			
Sales and marketing expenses	1,727	13,563	15,290
Professional fees	228,647	(98,829)	129,818
Personnel costs	200,154	105,354	305,508
Rent	21,000	8,561	29,561
Other general and administrative expenses	78,381	237,072	315,453
Research and development	993	107,758	108,751
Total operating expenses	530,902	373,479	904,381
Loss from operations	(499,259)	(366,746)	(866,005)
Interest expense	(15,877)	(231,602)	(247,479)
Loss from operations before income taxes	(515,136)	(598,348)	(1,113,484)
Income tax provision	---	---	---
Net Loss	\$(515,136)	\$(598,348)	\$(1,113,484)

	Three Months Ended September 30, 2013		
	As Reported	Adjustment	Restated
Revenues, net of reserves and allowances	\$4,398	\$ 53,616	\$58,014
Cost of sales	129	24,971	25,100
Gross profit	4,269	28,645	32,914
Operating expenses:			
Sales and marketing expenses	180	5,345	5,525
Professional fees	24,276	(24,276)	---
Personnel costs	25,302	75,598	100,900
Rent	---	10,000	10,000
Other general and administrative expenses	7,919	10,763	18,682
Research and development	---	27,356	27,356
Total operating expenses	57,677	104,786	162,463
Loss from operations	(53,408)	(76,141)	(129,549)
Interest expense	(1,475)	(4,775)	(6,250)
Gain on intangible asset	13,000	(13,000)	---
Loss from operations before income taxes	(41,883)	(93,916)	(135,799)
Income tax provision	---	---	---
Net Loss	\$(41,883)	\$(93,916)	\$(135,799)

	Nine Months Ended September 30, 2013		
	As Reported	Adjustment	Restated
Revenues, net of reserves and allowances	\$12,962	\$ 108,456	\$121,418
Cost of sales	2,383	64,715	67,098
Gross profit	10,579	43,741	54,320
Operating expenses:			
Sales and marketing expenses	1,638	18,402	20,040
Professional fees	104,836	(100,104)	4,732
Personnel costs	75,543	252,195	327,738
Rent	---	44,500	44,500
Other general and administrative expenses	27,155	38,815	65,970
Research and development	---	70,538	70,538
Impairment loss	33,561	(33,561)	---
Total operating expenses	242,733	290,785	533,518
Loss from operations	(232,154)	(247,044)	(479,198)
Interest expense	(3,839)	(14,911)	(18,750)
Gain on intangible asset	13,000	(13,000)	---
Loss from operations before income taxes	(222,993)	(274,955)	(497,948)
Income tax provision	---	---	---
Net Loss	\$(222,993)	\$(274,955)	\$(497,948)

There was no impact on the Company's previously reported consolidated balance sheets as of December 31, 2013, and September 30, 2014. The Company's quarterly reports for periods ending prior to the Merger do not require restatement.

NOTE 3 – GOING CONCERN

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with Generally Accepted Accounting Principles in the United States applicable to a going concern. As of September 30, 2014, the Company had negative working capital of \$1,549,113, and an accumulated deficit of \$2,714,161. The Company incurred a net loss of \$1,113,484 and used \$591,899 in operations for the nine months ended September 30, 2014. Although these factors raise substantial doubt as to the Company's ability to continue as a going concern, the Company has taken several actions intended to mitigate against this risk. These actions include the Merger Agreement with EcoSmart. See Note 4. These condensed consolidated financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern.

NOTE 4 – MERGER AGREEMENT

On July 23, 2014, the Company entered into an agreement and plan of merger (the “Merger Agreement”), with each of EcoSmart Acquisition Corp., a Delaware corporation and a wholly-owned special-purpose acquisition subsidiary of the Company’s (“Merger-Sub”), EcoSmart Surface & Coating Technologies, Inc., a Florida Corporation (“EcoSmart”), and The Renewable Corporation, a Washington corporation and the majority-controlling stockholder of EcoSmart (“TRC”), pursuant to which Merger-Sub acquired all of the outstanding capital stock of EcoSmart in exchange for 111,193 shares of the Company’s Series MX convertible preferred stock, par value \$0.001 per share (the “Series MX Convertible Preferred Stock”), which shares of Series MX Convertible Preferred Stock will automatically convert, on a combined basis, into a total of 277,982,500 shares of common stock, par value \$0.001 upon the effectiveness of any amendment to the Company’s articles of incorporation increasing the number of authorized shares of the Company’s Common Stock to 900,000,000 or more (currently fixed at 120,000,000). On July 23, 2014, the Company completed the filings of the corresponding certificate of merger in each of the States of Delaware and Florida, thereby consummating a statutory merger (the “Merger”). In effect, the Merger involved the Company issuing new shares amounting to 70% of its outstanding Common Stock in order to acquire the business of EcoSmart.

As a result of the Merger, in addition to the Company’s pre-Merger FormTool consumer software business, the Company is now the holding company of EcoSmart, which is an operating business centered around the development of a proprietary line of state-of-the-art specialty materials coatings that have a broad range of value-adding industrial, commercial, and residential applications.

The Merger Agreement contains certain detailed information regarding the terms of the Merger, which, in general, govern the contractual rights and relationships, and allocate certain risks, between and among the parties in relation to the Merger. The Merger Agreement additionally sets out the legal effects and procedural mechanics surrounding the conversion and exchange of the EcoSmart common stock and other securities into FIND securities, including how and when the EcoSmart securityholders will receive new certificates reflecting the FIND securities to which they became entitled as a result of the Merger.

The Merger Agreement provides that, as of the consummation of the Merger, which occurred on July 23, 2014 contemporaneously with the signing of the Merger Agreement, EcoSmart merged with and into Merger-Sub, a wholly-owned subsidiary of FIND recently formed under the laws of the State of Delaware for the specific purpose of effecting the Merger, and as a result, the entity that was EcoSmart prior to the Merger has now been merged out of existence while the business of EcoSmart has, as a result of the Merger, effectively become a wholly-owned subsidiary of FIND, albeit now held in the form of the recently-formed Delaware corporation.

The Company recognizes the Merger Agreement in accordance with ASC 805-40, *Reverse Acquisitions*. Accordingly, the accounting acquiree (the “Company”, “Findex”) issued equity shares to the owners of the accounting acquirer (EcoSmart). The consideration transferred by EcoSmart for its interest in the Company is based on the number of

equity interests EcoSmart would have had to issue to give the owners of the Company the same percentage equity interest in the combined entity that results from the reverse acquisition. The fair value of the number of equity interests calculated in that way can be used as the fair value of consideration transferred in exchange for the Company.

The fair value of the acquired assets and liabilities, and the resulting amount of goodwill was determined as follows:

Consideration – 119,134,980 outstanding shares of common stock of the Company at a closing price of \$0.006 as of July 23, 2014	\$714,810
Net recognized values of the Company’s identifiable assets and liabilities	
Assets	\$32,047
Liabilities	(750,702) \$718,655
Goodwill	\$1,433,465

NOTE 5 – INVENTORIES

At September 30, 2014, inventories consisted of the following:

	2014
Raw materials	\$46,020
Finished goods	4,583
Inventories	\$50,603

NOTE 6 – PROPERTY AND EQUIPMENT

At September 30, 2014, property and equipment consisted of the following:

	2014
Office equipment	\$3,466
Warehouse equipment	76,339
Computer equipment	7,436
Less: accumulated depreciation	(36,683)
Property and equipment	\$50,558

For the nine months ended September 30, 2014 and 2013, the Company recorded depreciation expense of \$12,600 and \$9,436, respectively.

NOTE 7 – INTANGIBLE ASSETS

The Company's intangible assets consist of patents and patents pending acquired from third parties, and are recorded at cost. The Company amortizes the costs of its intangible assets over their estimated useful lives unless such lives of approximately 11 years. Patents pending are not amortized until the patents are issued. Amortizable intangible assets are tested for impairment based on undiscounted cash flows and, if impaired, written down to fair value based on either discounted cash flows or appraised values. Intangible assets with indefinite lives are tested for impairment, at least annually, and written down to fair value as required.

At September 30, 2014, the Company's intangible assets, net of accumulated amortization, consisted of the following:

SMT assets	\$416,265
MRP assets	60,000
Intangible assets	\$476,265

The SMT assets include a patent, a patent pending, trade secret technology, instructions, manuals and applicable materials on certain manufacturing processes, know-how, scientific testing equipment, warehouse equipment, shelving and shop supplies. The MRP assets include trade secret technology, instructions, manuals and applicable materials on certain manufacturing processes. For the nine months ended September 30, 2014, the Company had no impaired carrying value of its SMT assets and MRP assets.

The SMT assets include a patent, a patent pending, trade secret technology, instructions, manuals and applicable materials on certain manufacturing processes, know-how, scientific testing equipment, warehouse equipment, shelving and shop supplies. The MRP assets include trade secret technology, instructions, manuals and applicable materials on certain manufacturing processes.

NOTE 8 – NOTES PAYABLE

At September 30, 2014, the notes payable consisted of the following:

	2014
Note payable, trade	\$318,783
Note payable, derivative liability	250,000
Note payable, related party	239,000
Total	\$807,783

At September 30, 2014, the notes payable, trade consisted of the following:

	2014
Unsecured term note payable to a former shareholder due January 2012, plus interest at 5% APR. Interest on overdue principal accruing at 10% APR.	(a) \$28,783
Convertible term note payable to a non-shareholder individual due August 1, 2015, plus interest at 10% APR, convertible at a variable number of shares upon conversion.	(b) 250,000
Secured term note payable to a current shareholder due December 31, 2014, plus interest at 14% APR.	(c) 20,000
Unsecured term note payable to a current shareholder, no due date, non-interest bearing.	(d) 10,000
Convertible term note payable to a non-shareholder individual due August 2016, plus interest at 10% APR, convertible at \$0.02 per share of common stock.	(e) 10,000
Total	\$318,783

As of September 30, 2014, the Company held a note payable (b) with a non-shareholder individual which contains a conversion feature in the amount of \$250,000. The conversion feature of this note payable (b) calls for the note to be convertible to common stock of the Company at a rate of 50% of the average of the previous 10 days "Ask Price" of common shares of the Company. Furthermore, during the nine months ended September 30, 2014, two separate but current shareholders (c and d) loaned the Company a total of \$30,000 for working capital, one current shareholder (c) in the amount of \$20,000 and the other shareholder (d) in the amount of \$10,000. Finally, a non-shareholder individual (e) loaned the Company \$10,000 for working capital. The conversion rate for this note payable (e) calls for the note to be convertible at \$0.02 per share of common stock.

At September 30, 2014, the Company was in arrears on the unsecured term notes payable (a) to the former shareholder. For the security on the note payable (c) to a current shareholder, the Company agreed to transfer the domain FormTool.com name to the shareholder to hold in escrow in case of default as the security on this note payable (c). The shareholder agreed to maintain the domain name in good standing throughout the term of the note and transfer the domain back to the Company within 30 days following final payment of the note. The Company incurred interest expense related to the stated rate of the convertible note (b) totaling \$12,500 for the nine months ended September 30, 2014, of which \$8,333 was paid.

DERIVATIVE LIABILITY

The Company has determined that the conversion feature of the note payable (b) with a non-shareholder represents an embedded derivative since the note payable is convertible into a variable number of shares upon conversion. Accordingly, the note payable is not considered to be conventional debt under EITF 00-19 and the embedded conversion feature must be bifurcated from the debt host and accounted for as a derivative liability. Accordingly, the fair value of this derivative instrument has been recorded as a liability of \$250,000 on the balance sheet with the corresponding amount recorded as interest expense since the note payable is due on August 1, 2015. Because of the

terms of conversion, the intrinsic value of the conversion feature approximates fair value.

RELATED PARTY

As of September 30, 2014, the Company held a non-interest bearing promissory note with a related party. The note payable is due on demand and totals \$239,000. As of September 30, 2014, no principle payments have been made on this note. See Note 11.

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NOTE 9 – STOCKHOLDERS’ DEFICIT

Common Stock

From January 2014 through July 2014, the Company sold 21,516,423 shares of common stock for net proceeds of \$552,100.

In June 2014, the Company issued 8,510,458 shares of common stock to a convertible note holder as consideration for extending the maturity date of the convertible note payable. The Company recorded \$225,000 as interest expense based on quoted trading prices for the Company’s stock.

In July 2014, the Company committed to issue a total of 6,000,000 restricted shares of common stock to an outside director at a price of five thousandths of a dollar (\$0.005) per share, based on quoted trading prices for the Company’s common stock, in exchange for a portion of the funds (\$30,000) the outside director previously loaned the Company for working capital.

In July 2014, the Company committed to issue a total of 500,000 restricted shares of common stock to an outside consultant at a price of six thousandths of a dollar (\$0.006) per share, based on quoted trading prices for the Company’s common stock, in lieu of cash for consulting services previously rendered and valued at \$3,000.

PREFERRED STOCK

In July 2014, as part of the Merger, the Company committed to issue a total of 111,193 shares of Series MX Convertible Preferred Stock in exchange for all of the outstanding capital stock of EcoSmart. These shares of Series MX Convertible Preferred Stock automatically converted, on a combined basis, into a total of 277,982,500 shares of restricted common stock upon the effectiveness of the amendment to the Company’s articles of incorporation increasing the number of authorized shares of the Company’s Common Stock.

In July 2014, the Company committed to issue a total of 1,875 shares of Series MX Convertible Preferred Stock to an outside director in lieu of cash for a portion of the director’s fees accrued and unpaid from October 2012 through March 2014. Each share of Series MX Convertible Preferred Stock was valued at \$16.00 per share, which was arrived at on the basis of a closing price value on July 29, 2014 of \$0.0064 per share of common stock. The partial services

were valued at \$30,000, and these shares of Series MX Convertible Preferred Stock converted automatically on November 2014 into 4,687,500 (1:2,500) restricted shares of common stock.

In July 2014, the Company committed to issue a total of 782 shares of Series MX Convertible Preferred Stock to its controller in lieu of cash for a portion of the controller's accrued and unpaid payroll from October 2012 through March 2014. Each share of Series MX Convertible Preferred Stock was valued at \$16.00 per share, which was arrived at on the basis of a closing price value on July 29, 2014 of \$0.0064 per share of common stock. The partial services were valued at \$12,500, and these shares of Series MX Convertible Preferred Stock converted automatically on November 2014 into 1,955,000 (1:2,500) restricted shares of common stock.

In July 2014, the Company committed to issue a total of 3,125 shares of Series MX Convertible Preferred Stock to its Chief Executive Officer in lieu of cash for a portion of the Chief Executive Officer's accrued and unpaid payroll from October 2012 through March 2014. Each share of Series MX Convertible Preferred Stock was valued at \$16.00 per share, which was arrived at on the basis of a closing price value on July 29, 2014 of \$0.0064 per share of common stock. The partial services were valued at \$50,000, and these shares of Series MX Convertible Preferred Stock converted automatically on November 2014 into 7,812,500 (1:2,500) restricted shares of common stock.

In July 2014, the Company committed to issue a total of 1,563 shares of Series MX Convertible Preferred Stock to its corporate counsel in lieu of cash for certain legal fees accrued and unpaid from January 2014 through July 2014. Each share of Series MX Convertible Preferred Stock was valued at \$16.00 per share, which was arrived at on the basis of a closing price value on July 29, 2014 of \$0.0064 per share of common stock. The partial services were valued at \$25,000, and these shares of Series MX Convertible Preferred Stock converted automatically on November 2014 into 3,907,500 (1:2,500) restricted shares of common stock.

In September 2014, an individual entered into a stock subscription agreement to purchase from the Company a total of 400 shares of Series MX Convertible Preferred Stock at a price of twenty-five dollars (\$25.00) per share, such price paid to the Company in \$10,000 in cash. These shares of Series MX Convertible Preferred Stock converted automatically on November 2014 into 1,000,000 (1:2,500) restricted shares of common stock.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

The Company is subject to legal proceedings and claims that may arise in the ordinary course of business. In the opinion of management, the amount of potential liability the Company is likely to be found liable for otherwise incur as a result of these actions is not so much as would materially affect the Company's financial condition.

On July 23, 2014, the Company entered into an employment agreement with the Company's Chief Executive Officer. The term for the employment agreement is three (3) years and contains a provision for an incentive-based bonus, an amount in cash equal to one and one half percent (1.5%) of Free Cash Flow (FCF); provided, however, that such bonus does not exceed five hundred thousand dollars (\$500,000) for any single Fiscal Year. The Company accrues this bonus on a quarterly. No amounts for bonuses have been earned or accrued as of September 30, 2014. The Company's Chief Executive Officer has the following base annual salary rate:

	Chief Executive Officer
Base Annual Salary	\$ 162,500

In addition to the bonus provision and the annual base salary, the Chief Executive Officer's employment agreement provides for payment of the following for termination by reason of disability.

	Accrued Base Salary	Vested Deferred Vacation Compensation
Aggregate included in Accrued Payroll at September 30, 2014	\$ 150,606	\$ 12,501

The agreement also provides for severance compensation equal to the then base salary until the expiration of the term of the agreement. There is no severance compensation in the event of voluntary termination or termination for cause.

The Company occupies an office building for its corporate headquarters located at 1313 South Killian Drive, Lake Park, Florida 33403. The lease for the 8,560 square feet ends on January 31, 2015 with an option to renew for an additional two years at the then current occupancy rates. Monthly rent in the amount of \$7,000 includes related sales and use taxes. The Company is responsible to pay all utilities, repairs and maintenance.

Rent expense for the nine months ended September 30, 2014 and 2013 for this facility totaled \$29,561 and \$44,500, respectively.

The Company has included third-party technology in FormTool® under a contract with a publisher provider that has expired. The Company is currently pursuing resolution, however, there is no guarantee that the Company will be able to secure a new agreement, or an extension, and should the publisher demand the Company cease and desist including their technology, the unknown potential negative impact could be material.

NOTE 11 – RELATED PARTY TRANSACTIONS

The Company's executive officers and employees, from time to time, make purchases of materials and various expense items (including business related travel) in the ordinary course of business via their personal credit cards in lieu of a corporate check for COD orders and/or prior to establishment of a line of credit with a vendor. The Company does not provide its employees or executive officers with corporate credit cards and reimburses these purchases as quickly as possible. The unpaid expense account balances \$119,446 as of September 30, 2014 are included in Accounts payable, related parties on the Consolidated Balance Sheets.

As of December 31, 2013 and September 30, 2014, respectively, the Company has accrued \$25,000 and \$15,000, respectively, in contract fees for the preparation and filing of its annual and quarterly reports. The contractor who performed the work at the time was the Company's one part-time employee as well as the spouse of the Company's CEO. As of September 30, 2014, the contractor returned to the Company as a full-time employee.

During the nine months ended September 30, 2014, the Company experienced an increase in accounts payable due to related parties. In large part, this increase is attributed to certain vendor payments made directly by one of the Company's outside directors, including the Company's auditors and transfer agent, via his personal credit card. In addition, this increase is attributed to out of pocket expenses as well as certain vendor payments made directly by the Company's CEO due to the limited available cash on hand. It was agreed at the time that all accounts payable due to related parties, including those due to these vendor payments, will be reimbursed as quickly as possible.

During the nine months ended September 30, 2014, one of the Company's outside directors agreed to take 6,000,000 restricted shares of common stock at a price of five thousandths of a dollar (\$0.005) per share in exchange for a portion of the of the funds (\$30,000) the outside director previously loaned the Company for working capital. See Note 9.

NOTE 12 – DISCONTINUED OPERATIONS

On May 5, 2011, Findex entered into a Software Product Line Purchase Agreement to sell Findex's QuickVerse® product line to WORDsearch Corp., L.L.C. In accordance with the Software Product Line Purchase Agreement, WORDsearch agreed to acquire from Findex all of the assets associated with its QuickVerse® product line for \$975,000 in cash at closing and the assumption of up to \$140,000 of Findex's then-existing liabilities at closing.

On June 30, 2011, closing of the asset sale transaction governed by the Software Product Line Purchase Agreement, which is transitional in nature and expected to be ongoing through approximately the end of April, 2012, commenced. As one of the initial parts of the closing, on July 1, 2011 WORDsearch assumed possession of the physical assets conveyed in the transaction as well as control and responsibility of the business operations related to the QuickVerse® product line, including, among many other things, the receipt of revenues for sales in exchange for partial payment of the cash portion of the purchase price being paid to Findex. On April 13, 2012, Findex determined that the final closing conditions under the Software Product Line Purchase Agreement had been met, which meant that Findex was able to deliver to WORDsearch the last in a series of officer's certificates required thereunder. Having delivered such certificate to WORDsearch on April 13, 2012, the sale of the QuickVerse® product line to WORDsearch was complete.

As a result of the decision to sell the QuickVerse® product line, the Company has classified the QuickVerse® product line as discontinued operations for the nine months ended September 30, 2014. The Company has recorded the remaining class of liabilities for the QuickVerse® product line as presented below:

Other current liabilities from discontinued operations: September 30,
2014

Accrued royalties	\$ 114,368
Other current liabilities from discontinued operations	\$ 114,368

NOTE 13 – SUBSEQUENT EVENTS

Beginning in October 2014, the Company leased a research facility located at 223 Fentress Boulevard, Daytona Beach, Florida 32114 on a month to month basis. Monthly rent, including related sales and use taxes, is \$2,300.

In October 2014, an individual entered into a common stock subscription agreement to purchase from the Company a total of 1,000,000 restricted shares of common stock at a price of one hundredths of a dollar (\$0.01) per share, such price paid to the Company in \$10,000 in cash. In addition, the individual received a warrant to purchase an additional 100,000 shares of common stock for a period of up to one year at an exercise price of \$0.10 per share.

On October 3, 2014, the Company filed a Preliminary Schedule 14C Information Statement with the Securities and Exchange Commission (SEC). The purpose of the Information Statement was to notify the Company's stockholders that, on October 3, 2014, it obtained the approval, by way of written consent in lieu of a meeting, from certain of its principal stockholders holding collectively and in the aggregate 216,979,148 shares of Voting Stock, representing a 52% majority of its total issued and outstanding Voting Stock, to adopt an amendment to our Articles of Incorporation increasing the number of the Company's authorized shares of common stock from 120,000,000 to 900,000,000.

On October 14, 2014, the Company filed a Definitive Schedule 14C Information Statement with the SEC. The purpose of this Information Statement was to notify the Company's stockholders that its Preliminary Information Statement filed on October 3, 2014 had been approved by the SEC. Furthermore, this Information Statement notified the stockholders that the final steps to effectuate the corporate action authorized by the foregoing resolution were not to be carried out, and the action would not become effective, before the day which is 20 calendar days after the mailing of the Information Statement to such record stockholders of which mailing date was on or about October 20, 2014.

On November 10, 2014, the Company filed with the Secretary of State of Nevada the amendment to our Articles of Incorporation which increased the number of the Company's authorized shares of common stock from 120,000,000 to 900,000,000. The Secretary of State of Nevada issued back to the Company a Certificate of Amendment dated November 10, 2014 acknowledging and accepting the amendment to our Articles of Incorporation. Due to the amendment of our Articles of Incorporation, all of the Company's committed to be issued shares of Series MX Convertible Preferred Stock (119,338) was automatically converted to a total of 298,345,000 (1:2,500) committed to issue restricted shares of common stock.

In November 2014, due to the amendment of the Company's Articles of Incorporation, which increased the number of its authorized shares of common stock, all of the Company's committed to issue shares of Series MX Convertible Preferred Stock (119,338) were automatically converted to a total of 298,345,000 (1:2,500) committed to issue restricted shares of common stock. This is due to the automatic conversion feature of the Company's Series MX Convertible Preferred Stock.

In November 2014, an individual entered into a common stock subscription agreement to purchase from the Company a total of 1,000,000 restricted shares of common stock at a price of one hundredths of a dollar (\$0.01) per share, such price paid to the Company in \$10,000 in cash. In addition, the individual received a warrant to purchase an additional 100,000 shares of common stock for a period of up to one year at an exercise price of \$0.10 per share.

During November 2014, the Company entered into a convertible note payable agreement with our current corporate counsel in the amount of \$150,000, plus interest at 4.5% APR. This note agreement covers the amount that was due our corporate counsel as of October 31, 2014 and calls for the note to be convertible at \$0.01 per share of common stock.

During November 2014, the Company entered into a convertible note payable agreement with one of the Company's outside directors in the amount of \$60,000, plus interest at 4.5% APR. The note calls for it to be convertible at \$0.01 per share of common stock. This note agreement covers a portion of the amount that the outside director is owed under Accounts payable, related party as of September 30, 2014 for certain vendor payments made directly by the outside director's personal credit card and/or for funds previously loaned to the Company for working capital.

In January 2015, the Company entered into a lease agreement with 1313 Group LLC for the corporate offices located at 1313 South Killian Drive, Lake Park, Florida 33403. The Company leases this 8,560 square foot facility under a five year lease agreement ending December 31, 2019 with an option to renew for one successive term of five years at the then current occupancy rates. The monthly rent, including sales and use taxes, is \$7,000.00. In accordance with the terms of the leasehold agreement, the Company is responsible for all utilities, repairs and maintenance.

In January 2015, an individual entered into a common stock subscription agreement to purchase from the Company a total of 1,000,000 restricted shares of common stock at a price of one hundredths of a dollar (\$0.01) per share, such price paid to the Company in \$10,000 in cash. In addition, the individual received a warrant to purchase an additional 100,000 shares of common stock for a period of up to one year at an exercise price of \$0.10 per share.

In January 2015, the Company repaid a convertible note payable plus interest to a current shareholder in the total amount of \$11,000.

In February 2015, the Company entered into a lease agreement with R Schwarz Enterprises, Inc. for a research facility located at 223 Fentress Boulevard, Daytona Beach, Florida 32114. The Company leases this 3,200 square foot facility under a month to month lease agreement ending on December 31, 2015. The monthly rent, including sales and use taxes, is \$2,662.50. In accordance with the terms of the leasehold agreement, we are responsible for all utilities, repairs and maintenance.

In February 2015, six separate and different individuals entered into separate common stock subscription agreements to purchase from the Company a total of 16,500,000 restricted shares of common stock at a price of one hundredths of a dollar (\$0.01) per share, such price paid to the Company in \$165,000 in cash. In addition, each individual received a warrant to purchase additional shares of common stock for a period of up to one year at an exercise price of \$0.10 per share. The six individual warrants come to a total of 1,650,000 additional shares of common stock.

In March 2015, the Company made a payment in the amount of \$7,500 on an unsecured note payable to a current shareholder. The remaining amount of this unsecured note payable to the current shareholder totals \$7,500.

In March 2015, the Company committed to issue a total of 6,000,000 restricted shares of common stock to three individual outside consultants for services they previously rendered. Each share of common stock was valued at \$0.015 per share, which was arrived at on the basis of a closing price value on March 6, 2015. These services were valued at a total of \$90,000.

In March 2015, the Company committed to issue a total of 1,714,286 restricted shares of common stock to an outside director in lieu of cash for the director's fees accrued and unpaid from January 2014 to December 2014. Each share of common stock was valued at \$0.016 per share, which was arrived at on the basis of a closing price value on March 6, 2015. These services were valued at \$24,000.

In March 2015, the Company committed to issue a total of 357,143 restricted shares of common stock to an outside director in lieu of cash for the director's fees accrued and unpaid from January 2014 to December 2014. Each share of common stock was valued at \$0.016 per share, which was arrived at on the basis of a closing price value on March 6, 2015. These services were valued at \$5,000.

In March 2015, the Company entered into a loan modification agreement with a non-shareholder individual whom has an outstanding convertible note payable agreement in the amount of \$250,000. The loan modification calls for the original convertible note payable, along with the conversion feature, dated July 2014 to be cancelled. Furthermore, the loan modification calls for a replacement note be entered into at the adjusted principal amount of \$300,000, but without any conversion feature exercisable on the part of the holder. All other terms have remained unchanged.

In March 2015, an individual entered into a common stock subscription agreement to purchase from the Company a total of 1,000,000 restricted shares of common stock at a price of one hundredths of a dollar (\$0.01) per share, such price paid to the Company in \$10,000 in cash. In addition, the individual received a warrant to purchase an additional 100,000 shares of common stock for a period of up to one year at an exercise price of \$0.10 per share.

In March 2015, an individual entered into a common stock subscription agreement to purchase from the Company a total of 10,000,000 restricted shares of common stock at a price of one hundredths of a dollar (\$0.01) per share, such price paid to the Company in \$100,000 in cash. In addition, the individual received a warrant to purchase an additional 1,000,000 shares of common stock for a period of up to one year at an exercise price of \$0.10 per share

In March 2015, the Company entered into an employment agreement with Mr. Bo Inge Hakan Gimvang as Vice President of Research and Development. Among other terms and provisions, the employment agreement provides that Mr. Gimvang will be employed by the Company with specific executive-level responsibilities for a term of 3 years, unless the term is either extended or the agreement is terminated at some time prior to the duration of the term by either party, either for cause, without cause, due to disability or death, or voluntarily. During the term of the employment agreement, and in addition to certain benefits, expense coverage and severance compensation, Mr. Gimvang is entitled to a base annual salary of not less than \$120,000, as well as a royalty of 5% of the gross revenue, net of returns, for all revenues generated by the intellectual property that Mr. Gimvang has assigned to the Company.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

Cautionary Statement Regarding Forward-Looking Statements

Certain statements made in this Quarterly Report on Form 10-Q/A are "forward-looking statements" (within the meaning of the Private Securities Litigation Reform Act of 1995) regarding the plans and objectives of management for future operations. Such statements involve known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements of Findex.com, Inc. ("we", "us", "our" or the "Company") to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. The forward-looking statements included herein are based on current expectations that involve numerous risks and uncertainties. The Company's plans and objectives are based, in part, on assumptions involving the continued expansion of business. Assumptions relating to the foregoing involve judgments with respect to, among other things, future economic, competitive and market conditions and future business decisions, all of which are difficult or impossible to predict accurately and many of which are beyond the control of the Company. Although the Company believes its assumptions underlying the forward-looking statements are reasonable, any of the assumptions could prove inaccurate and, therefore, there can be no assurance the forward-looking statements included in this Quarterly Report will prove to be accurate. In light of the significant uncertainties inherent in the forward-looking statements included herein, the inclusion of such information should not be regarded as a representation by the Company or any other person that the objectives and plans of the Company will be achieved.

This information should be read in conjunction with our unaudited condensed consolidated financial statements and the notes thereto included in Item 1 of Part I of this quarterly report, and our audited financial statements and the notes thereto and our Management's Discussion and Analysis of Financial Condition and Results of Operation contained in our annual report on Form 10-K for the fiscal year ended December 31, 2013.

Description of Business

Findex.com, Inc. ("Findex," the "Company," "we," "us," or "our") headquarters and operations are based in Lake Park, Florida. Our business is comprised of two distinct operating divisions. As a result of a recent merger (the "Merger"), one of these divisions, EcoSmart, centers around the development of a proprietary line of specialty materials coatings that have a broad range of value-adding industrial, commercial, and residential applications. The other division, FormTool, which we acquired in February 2008, is focused upon the production, marketing and distribution of a line of consumer software products that offer quality, professionally designed forms for business, accounting, construction, sales, real estate, human resources and personal organization needs.

For accounting purposes, we recognized the Merger in accordance with ASC 805-40, *Reverse Acquisitions*. Accordingly, Findex has been recognized as the accounting acquiree in relation to the Merger, with EcoSmart being the accounting acquirer, and our condensed consolidated financial statements for the reporting period from January 1, 2013 through July 23, 2014 being those of EcoSmart, not the enterprise historically recognized as Findex. Our condensed consolidated financial statements for the periods since July 24, 2014, the day after which the Merger was consummated, recognize Findex and EcoSmart as a single operating enterprise and entity for accounting and reporting purposes, albeit with a carryover capital structure inherited from Findex (attributable to the legal structure of the transaction). Readers of this quarterly report on Form 10-Q/A should note that, in order to provide materially relevant disclosure regarding certain of Findex's historical, operational expenses not otherwise appropriately accounted for in our condensed consolidated financial statements given the applied accounting treatment described herein, certain disclosure is contained in the text of this report relating to such expenses that does not numerically align with the corresponding figures contained in our condensed consolidated financial statements.

Prior to the Merger, and since 1999, our business had been developing, publishing, marketing, distributing and direct-selling off-the-shelf consumer and organizational software products for the Windows platform. Following divestitures of two software titles which had consistently accounted for the overwhelming majority of our revenues while owned by us, including our Membership Plus product line, which we sold in late 2007, and our flagship QuickVerse product line, which we sold during 2011, and title acquisitions during the same period that, in the aggregate, have been relatively insignificant in offsetting the loss of revenues associated with those divestitures, our continuing operations, while not nominal, have been very limited and insubstantial in terms of revenue, both relative to what they had been prior thereto and by any appropriate standalone measure. Specifically, our operations immediately prior to the Merger consisted exclusively of those relating to the FormTool line of products which we acquired in February 2008, as well as two language tutorial products, which were retained after the sale of the QuickVerse product line. Due to a continuing lack of capital over a number of years, we were unable to meaningfully grow the FormTool line and develop related products, and our business and financial prospects became increasingly challenged.

In its most recent corporate form, EcoSmart was organized in 2012. The patents and other intellectual property forming the foundation of the EcoSmart business were originally developed during a preceding period dating back to 2003 in which it was operated by the developers of the Company's technologies as Surface Modification Technologies, Inc. ("SMT"), a Florida corporation, and EcoSmart, LLC, a Florida limited liability company, which were sold together to TRC in 2012. On January 20, 2012, EcoSmart Coating Technologies, Inc., a Florida corporation, was organized as a wholly-owned subsidiary of TRC. Simultaneously, EcoSmart Surface Technologies, Inc., also a Florida corporation, was formed as a wholly-owned subsidiary of TRC. With common ownership by TRC, the assets of each of SMT and EcoSmart, LLC were thereafter transferred in part to EcoSmart Coating Technologies, Inc. with the remainder to EcoSmart Surface Technologies, Inc. On September 18, 2012, EcoSmart Surface Technologies, Inc. changed its name to EcoSmart Surface & Coating Technologies, Inc. On October 19, 2012, EcoSmart Coating Technologies, Inc. was merged with and into EcoSmart Surface & Coating Technologies, Inc., leaving EcoSmart Surface & Coating Technologies, Inc. ("EcoSmart") as the surviving corporation.

EcoSmart is divided into two basic product areas. One product area is currently centered around a line of specialty industrial glass-based "smart surface" coatings that have a wide range of uses across each of the industrial, commercial, and household market segments and that are centered around a U.S. patented technology that, either on its own or when coupled with any of an array of available proprietary formula additives, offers a unique combination of beneficial surface properties that allow for a broad array of multi-surface and end-product applications. The other product area involves a proprietary surfacing process – for which a U.S. patent is currently pending – to treat and cover existing floors, walls, counter-tops and table-tops, that offers property owners and occupants of all types a cost-effective means of enjoying a virtually limitless array of very lightweight, aesthetically desirable and high-demand decorative options, coupled with a variety of meaningfully beneficial surface-layer properties, without the necessity for having to remove and dispose of the floors, walls, counter-tops and table-tops already in place, and which process affords a uniquely attractive solution to those property owners and occupants otherwise facing the very costly, time-consuming and administratively burdensome challenges of having to remove and dispose of existing legacy-laden, chemically contaminated and/or vinyl asbestos tile (so-called "VAT").

Over time, EcoSmart intends to develop itself in the strategic direction of becoming a leading research-oriented high-tech specialty "smart-surface" materials development and licensing company centered around a highly qualified research team and state-of-the-art research lab and applying a combination of organic and inorganic chemistries, materials science engineering, and nanotechnology. EcoSmart currently has expertise and capabilities in each of these areas.

Though we believe that our FormTool product line has opportunities to offer in terms of generating potential revenue, for the time being, it is almost exclusively our EcoSmart specialty coatings products to which we are devoting our limited resources. This is due principally to a combination of market considerations and projected gross profit margins. For this reason, moreover, the remainder of the substantive business discussion in this Management's Discussion and Analysis of Financial Condition and Results of Operation will focus primarily on the EcoSmart coatings business.

Management Overview

A key focus of management during the nine months ended September 30, 2014 centered on effecting the Merger with EcoSmart. Specifically, a significant amount of time was devoted to fulfilling the due diligence investigation process, including the conducting of a detailed review of the associated legal and accounting documentation in an effort to appropriately quantify and qualify EcoSmart's historical financial position and transactions, as well as its day to day operational affairs and related matters, in each case in preparation for closing of the then-contemplated transaction.

Furthermore, once the Merger with EcoSmart was completed on July 23, 2014, management focused on two primary areas in which we feel are immediate keys to the success of EcoSmart. One area is generating revenue via finalizing distribution and licensing agreements as well as fine tuning the day to day operations in order to become an effective and efficient operating Company. The other area is raising capital for the Company in order to support the day to day operations until we are able to establish a consistent flow of revenue whether it is through distribution agreements, licensing agreements, and/or direct reselling of our EcoSmart specialty coatings products.

At this time, near-term liquidity poses a continuous challenge to us and is expected to continue to do so for the foreseeable future. Moreover, the need to find ways to stretch our very limited economic resources places ongoing strains on our very limited human resources.

Results of Continuing Operations for Quarters Ending September 30, 2014 and September 30, 2013

Statements of Operations for Three Months Ended September 30,	2014	2013	Change
Net revenues	\$42,236	\$58,014	\$(15,778)
Cost of sales	(25,615)	(25,100)	(515)
Gross profit	\$16,621	\$32,914	\$(16,293)
Sales, marketing and general and administrative expenses	(298,153)	(162,463)	(135,690)
Total operating expenses	\$(298,153)	\$(162,463)	\$(135,690)
Loss from operations	\$(281,532)	\$(129,549)	\$(151,983)
Other expenses, net	(9,979)	(6,250)	(3,729)
Loss before income taxes	\$(291,511)	\$(135,799)	\$(155,712)
Income tax provision	---	---	---
Net loss from operations	\$(291,511)	\$(135,799)	\$(155,712)

Statements of Operations for Nine Months Ended September 30,	2014	2013	Change
Net revenues	\$111,771	\$121,418	\$(9,647)
Cost of sales	(73,395)	(67,098)	(6,297)
Gross profit	\$38,376	\$54,320	\$(15,944)
Sales, marketing and general and administrative expenses	(904,381)	(533,518)	(370,863)
Total operating expenses	\$(904,381)	\$(533,518)	\$(370,863)
Loss from operations	\$(866,005)	\$(479,198)	\$(386,807)
Other expenses, net	(247,479)	(18,750)	(228,729)
Loss before income taxes	\$(1,113,484)	\$(497,948)	\$(615,536)
Income tax provision	---	---	---
Net loss from operations	\$(1,113,484)	\$(497,948)	\$(615,536)

The differing results of operations are primarily attributable to the following for the three and nine months ended September 30, 2014:

a decrease in net revenues and an increase in cost of sales related to our EcoSmart specialty coatings and surfacing product line;
an increase in sales, marketing and general and administrative expenses resulting from an increase in day to day operational expenses with the completed Merger with EcoSmart;
an increase in interest expense related to an issuance of our shares of common stock to a note holder as consideration for the extension of the maturity date of the note payable and the decrease in overall available cash to pay certain vendors.

In future periods, we anticipate an increase in overall Company revenues as well as an increase in overall sales, marketing and general and administrative expenses due to the completed Merger with EcoSmart that took place on July 23, 2014.

Revenues

The following tables present our revenues for operations for the three and nine months ended September 30, 2014 and September 30, 2013 and dollar and percentage changes from the prior year.

Revenues for Operations for Three Months Ending September 30,	2014	% to Sales	2013	% to Sales	Change	
					\$	%
Gross revenues	\$42,636	38 %	\$58,014	48 %	\$(15,378)	27 %
Less estimated sales returns and allowances	(400)	0 %	---	0 %	(400)	0 %
Net revenues	\$42,236	38 %	\$58,014	48 %	\$(15,778)	27 %

Revenues for Operations for Nine Months Ended September 30,	2014	% to Sales	2013	% to Sales	Change	
					\$	%
Gross revenues	\$112,171	100 %	\$121,418	100 %	\$(9,247)	8 %
Less estimated sales returns and allowances	(400)	0 %	---	0 %	(400)	0 %
Net revenues	\$111,771	100 %	\$121,418	100 %	\$(9,647)	8 %

The decrease in gross revenues for the three and nine months ended September 30, 2014 was attributable directly to our EcoSmart specialty coatings and surfacing product line. We anticipate an increase in overall Company revenues in future periods due to the completed Merger with EcoSmart that took place on July 23, 2014.

Cost of Sales

Cost of sales consists primarily of direct costs, royalties accrued to third party providers of intellectual property and the costs associated with reproducing, packaging, and shipping our products. Cost of sales increased approximately \$6,000 from approximately \$67,000 for the nine months ended September 30, 2013 to approximately \$73,000 for the nine months ended September 30, 2014 and increased approximately \$500 for the three months ended September 30, 2014 from approximately \$25,100 for the three months ended September 30, 2013 to approximately \$25,600 for the three months ended September 30, 2014. The increase in cost of sales for the three and nine months ended September 30, 2014 are attributable to the following:

an increase in direct costs as we purchased more raw materials at a higher cost per unit due to not ordering in larger quantities due to our limited cash on hand;

an overall increase in royalties associated with our FormTool product line due to an increase of specific FormTool products that carry a higher royalty rate; and offsetting to a degree, a decrease in freight-out as we engaged new shipping providers whom could provide us with discounted shipping costs for materials we received in as well as orders we shipped out.

For the immediate future, we would anticipate that our direct costs associated with our EcoSmart specialty coatings and surfacing product lines to increase as we are unable at this time to purchase raw materials in larger quantities due to the limited cash on hand available. As our cash and financial condition improves, we plan to order raw materials in larger quantities allowing us a lower cost per item as well as comparison shop with multiple suppliers of the raw materials. Although there can be no assurance, we would anticipate our cost of sales to increase in the future in relation to anticipated increases in our overall Company revenues.

Sales, General and Administrative

Sales, General and Administrative Costs for Operations for Three Months Ended September 30, Selected expenses:	2014	% to Sales	2013	% to Sales	Change	
					\$	%
Advertising and direct marketing	\$1,726	4 %	\$5,525	10 %	\$(3,799)	69 %
Total sales and marketing	\$1,726	4 %	\$5,525	10 %	\$(3,799)	69 %
Personnel costs	\$124,928	293 %	\$100,900	174 %	\$24,028	24 %
Amortization and depreciation	13,909	33 %	13,319	23 %	590	4 %
Research and development	993	2 %	27,356	47 %	(26,363)	96 %
Legal	79,278	186 %	---	0 %	79,278	0 %
Accounting	4,735	11 %	---	0 %	4,735	0 %
Rent	14,000	33 %	10,000	17 %	4,000	0 %
Contract Services	12,500	29 %	---	0 %	12,500	0 %
Directors fees	8,000	19 %	---	0 %	8,000	0 %
Other general and administrative costs	38,084	89 %	5,363	9 %	32,721	610 %
Total general and administrative	\$296,427	695 %	\$156,938	271 %	\$139,489	89 %
Total sales, marketing, general and administrative	\$298,153	699 %	\$162,463	280 %	\$135,690	84 %

Sales, General and Administrative Costs for Operations for Nine Months Ended September 30, Selected expenses:	2014	% to Sales	2013	% to Sales	Change	
					\$	%
Advertising and direct marketing	\$15,290	14 %	\$20,040	17 %	\$(4,750)	24 %
Total sales and marketing	\$15,290	14 %	\$20,040	17 %	\$(4,750)	24 %
Personnel costs	\$305,508	272 %	\$327,738	270 %	\$(22,230)	7 %
Amortization and depreciation	35,487	32 %	48,216	40 %	(12,729)	26 %
Research and development	108,751	97 %	70,538	58 %	38,213	54 %
Legal	93,803	84 %	4,733	4 %	89,070	1882 %
Accounting	6,735	6 %	---	0 %	6,735	0 %
Rent	29,561	26 %	44,500	37 %	(14,939)	34 %
Contract services	15,500	14 %	---	0 %	15,500	0 %
Directors fees	8,000	7 %	---	0 %	8,000	0 %
Other general and administrative costs	285,746	255 %	17,753	15 %	267,993	1510 %
Total general and administrative	\$889,091	793 %	\$513,478	423 %	\$375,613	73 %
Total sales, marketing, general and administrative	\$904,381	806 %	\$533,518	439 %	\$370,863	70 %

The differing results of total sales, marketing, general and administrative costs are primarily attributable to the following for the three and nine months ended September 30, 2014:

an overall decrease in personnel costs as we had cut our staff during the first of the year due to our limited cash on hand;

an increase in research and development expenses as we continued to test and explore market validation and longevity of our coatings within certain vertical markets;

an increase in accounting fees as we engaged an auditor to audit our financial statements since inception as part of a condition to complete the Merger;

an increase in legal expense due to the Company's legal counsel completing the Merger with EcoSmart, and filing such announcement on a Form 8-K report, ;

an overall decrease in rent due to the limited amount of cash on hand;

an increase in contract services as we utilized the expertise of two outside contractors for investor and business development services; and

an increase in our other general and administrative costs such as travel and entertainment expenses due to the overall time it took the Company to complete the Merger with EcoSmart as well as relocating the Company's headquarters and key personnel once the Merger was finalized.

Income Taxes

For the nine months ended September 30, 2014 and 2013, based on uncertainty about the timing of and ability to generate future taxable income and our assessment that the realization of the deferred tax assets no longer met the "more likely than not" criterion for realization, we provided for a full valuation allowance against our net deferred tax assets. If we determine that it is more likely than not that we will be able to realize our deferred tax assets in the future, an adjustment to the deferred tax asset valuation allowance would be recorded in the period when such determination is made.

Liquidity And Capital Resources

Our primary needs for liquidity and capital resources are the working capital requirements of our continued operations, which includes the ongoing internal development of new products, expansion and upgrade of existing products, and marketing and sales. Although cash generated through our current operations may prove sufficient to sustain such operations, there can be no assurance of such a result, and, in any event, our pursuit of an aggressive growth plan, as currently exists, will likely require funding from outside sources. Funding from outside sources may include but is not limited to the pursuit of other financing options such as commercial loans or public or private sales of securities, including common stock, preferred stock and/or convertible notes or debentures.

Working Capital	September 30, 2014	December 31, 2013
Current assets	\$ 80,049	\$ 75,047
Current liabilities	\$ 1,629,162	\$ 771,686
Accumulated deficit	\$ 2,714,161	\$ 1,600,677

Liquidity for our day-to-day continuing operations remains a very serious ongoing concern for us, and there can be no continuing assurance of it remaining manageable.

Cash Flows for Nine Months Ended September 30,	2014	2013	Change	%
Cash flows used by operating activities	\$(591,899)	\$(473,628)	\$(118,271)	25 %
Cash flows provided (used) by investing activities	\$19,172	\$(11,038)	\$30,210	274 %
Cash flows provided by financing activities	\$582,099	\$484,666	\$97,433	20 %

Net cash used by operating activities for the nine months ended September 30, 2014 and 2013 consisted mainly of payments going out for accounts payable items, accrued expenses and stock compensation.

The increase in cash provided by investing activities was primarily due to cash acquired during the nine months ended September 30, 2014.

For the nine months ended September 30, 2014, cash provided by financing activities was primarily the result of the sale of shares of our common stock in exchange for cash and the issuance of convertible debt.

Financing

Given practical considerations, we believe that our ability to meaningfully pursue our business plan in the immediate term will depend on the availability of cash, the precise amount of which is uncertain as the date of this quarterly filing on Form 10-Q/A given certain variables surrounding our ability to generate funds internally, including through sales of product and/or territorial distributorships. To the extent that it becomes necessary to access funds through a public or private sales of securities, as we currently anticipate, this is likely to be pursued through an offering involving common stock, preferred stock and/or convertible notes or debentures. In connection with any such contemplated financing, it may become necessary given market conditions and the unavailability of alternative options for us to issue additional shares of our common stock or securities exchangeable for shares of our common stock, including but not limited to convertible preferred stock or convertible notes or debentures containing so-called “floorless convertible” provisions that can be, and often are, extremely dilutive to existing stockholders upon conversion. Any such issuances, as well as any related issuances of common stock or other purchase warrants, would likely have the effect of depressing the market price of our common stock and diluting the interests of our common stockholders, potentially very significantly.

Although no attempt has been made for several years now due to management's practical awareness that it would be unrealistic to obtain it, we have been unable to secure any bank or other secured financing due to our revenue and cash flow levels, internal financial ratios, and negative working capital position, and we do not expect that we will be successful in securing any such financing if we were to recommence efforts to do so unless and until our revenues and cash flows become substantially higher, and our internal financial ratios dramatically improve, something we believe to be unlikely absent the occurrence of a major business combination and/or equity or equity-linked financing transaction.

Discontinued Operations

On May 5, 2011, we entered into a Software Product Line Purchase Agreement to sell the QuickVerse® product line to WORDsearch. On June 30, 2011, closing of the asset sale transaction governed by the Software Product Line Purchase Agreement, which was transitional in nature and expected to be ongoing through approximately the end of April, 2012, commenced. As one of the initial parts of the closing, on July 1, 2011 WORDsearch assumed possession of the physical assets conveyed in the transaction as well as control and responsibility of the business operations related to the QuickVerse® product line, including, among many other things, the receipt of revenues for sales in exchange for partial payment of the cash portion of the purchase price being paid to us. On April 13, 2012, we determined that the final closing conditions under the Software Product Line Purchase Agreement had been met, and the sale of the QuickVerse® product line to WORDsearch was complete. As a result, we have classified this asset as discontinued operations for the three and nine months ended September 30, 2014.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

Contractual Obligations

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, we are not required to provide this information.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

As a “smaller reporting company” as defined by Item 10 of Regulation S-K, we are not required to provide this information.

Item 4T. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

As required by paragraph (b) of Rule 13a-15 under the Exchange Act, our principal executive and principal financial officers are responsible for assessing the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(f) under the Exchange Act). Accordingly, we maintain disclosure controls and procedures designed to ensure that information required to be disclosed in our filings under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission’s rules and forms. Our Chief Executive Officer/Chief Financial Officer has evaluated our disclosure controls and procedures as of the end of the period covered by this Quarterly Report on Form 10-Q/A, and has determined that such disclosure controls and procedures are not effective. Our disclosure controls and procedures are not effective as a result of the material weakness in internal control over financial reporting because of inadequate segregation of duties over authorization, review and recording of transactions as well as the financial reporting of such transactions. Management is attempting to develop a plan to mitigate the above material weaknesses. Despite the existence of these material weaknesses, we believe the financial information presented herein is materially correct and in accordance with generally accepted accounting principles.

Changes in Internal Controls

There were no changes in our internal control over financial reporting during the fiscal quarter covered by this report, other than those disclosed above that materially affected, or is reasonable likely to materially effect, the Company’s internal control over financial reporting.

PART II – OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

As of the date of this quarterly report on Form 10-Q/A for the period ended September 30, 2014, and to the best knowledge of our officers and directors, there were no pending material legal proceedings to which we were a party and we were not aware that any were contemplated. There can be no assurance, however, that we will not be made a party to litigation in the future.

ITEM 1A. RISK FACTORS.

As a “smaller reporting company” as defined by Item 10 of Regulation S-K, the Company is not required to provide information required by this Item.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

In July 2014, we committed to issue a total of 500,000 restricted shares of common stock to an outside consultant at a price of six thousandths of a dollar (\$0.006) per share in lieu of cash for consulting services previously rendered and valued at \$3,000.

In September 2014, two separate individuals entered into stock subscription agreements to purchase from the Company a total of 400 shares each of series MX convertible preferred stock at a price of twenty-five dollars (\$25.00) per share, such price paid to the Company in \$10,000 in cash each (total \$20,000). Each share of Series MX convertible preferred stock converts to 2,500 restricted shares of common stock.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

As of the date of this quarterly report on Form 10-Q/A for the period ended September 30, 2014, we are in default under a certain unsecured term note payable to a former shareholder in the total amount of approximately \$39,000. The arrearage as of such date was \$28,783, plus interest. In accordance with the terms of the note, however, our

default has triggered an acceleration of the entire balance plus accumulated interest.

ITEM 4. MINE SAFETY DISCLOSURES.

None.

ITEM 5. OTHER INFORMATION.

As of the date of this quarterly report on Form 10-Q/A for the period ended September 30, 2014, there were no reportable events under this Item 5.

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Item 6. Exhibits.

Exhibits required by Item 601 of Regulation S-K.

No. Description of Exhibit

- 2.1 Share Exchange Agreement between Findex.com, Inc. and the stockholders of Reagan Holdings, Inc. dated March 7, 2000, incorporated by reference to Exhibit 2.1 on Form 8-K filed March 15, 2000.

- 2.2 Agreement and Plan of Merger by and among Findex.com, Inc., EcoSmart Acquisition Corp. EcoSmart Surface & Coating Technologies, Inc., and The Renewable Corp. dated July 23, 2014, incorporated by reference to Exhibit 2.1 on Form 8-K filed July 29, 2014.

- 3(i)(1) Restated Articles of Incorporation of Findex.com, Inc. dated June 1999 incorporated by reference to Exhibit 3.1 on Form 8-K filed March 15, 2000.
- 3(i)(2) Amendment to Articles of Incorporation of Findex.com, Inc. dated November 10, 2004 incorporated by reference to Exhibit 3.1(ii) on Form 10-QSB filed November 10, 2004.

- 3(ii) Restated By-Laws of Findex.com, Inc., incorporated by reference to Exhibit 3.3 on Form 8-K filed March 15, 2000.

- 4.1 Certificate of Designation of FIND Series MX Convertible Preferred Stock dated June 30, 2014, incorporated by reference to Exhibit 4.1 on Form 8-K filed July 29, 2014.

- 10.1 Stock Incentive Plan of Findex.com, Inc. dated May 7, 1999, incorporated by reference to Exhibit 10.1 on Form 10-KSB/A filed May 13, 2004.
- 10.2 Share Exchange Agreement between Findex.com, Inc. and the stockholders of Reagan Holdings Inc., dated March 7, 2000, incorporated by reference to Exhibit 2.1 on Form 8-K filed March 15, 2000.
- 10.3 License Agreement between Findex.com, Inc. and Parsons Technology, Inc. dated June 30, 1999, incorporated by reference to Exhibit 10.3 on Form 10-KSB/A filed May 13, 2004.
- 10.4 Employment Agreement between Findex.com, Inc. and Steven Malone dated July 25, 2003, incorporated by reference to Exhibit 10.4 on Form 10-KSB/A filed May 13, 2004.
- 10.5 Employment Agreement between Findex.com, Inc. and Kirk Rowland dated July 25, 2003, incorporated by reference to Exhibit 10.5 on Form 10-KSB/A filed May 13, 2004.
- 10.6 Employment Agreement between Findex.com, Inc. and William Terrill dated June 7, 2002, incorporated by reference to Exhibit 10.6 on Form 10-KSB/A filed May 13, 2004.
- 10.7

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- Restricted Stock Compensation Agreement between Findex.com, Inc. and John A. Kuehne dated July 25, 2003, incorporated by reference to Exhibit 10.7 on Form 10-KSB/A filed May 13, 2004.
- 10.8 Restricted Stock Compensation Agreement between Findex.com, Inc. and Henry M. Washington dated July 25, 2003, incorporated by reference to Exhibit 10.8 on Form 10-KSB/A filed May 13, 2004.
- 10.9 Restricted Stock Compensation Agreement between Findex.com, Inc. and William Terrill dated July 25, 2003, incorporated by reference to Exhibit 10.9 on Form 10-KSB/A filed May 13, 2004.
- 10.10 Stock Purchase Agreement, including the form of warrant agreement, between Findex.com, Inc. and Barron Partners, LP dated July 19, 2004, incorporated by reference to Exhibit 10.1 on Form 8-K filed July 28, 2004.
- 10.11 Amendment No. 1 to Stock Purchase Agreement between Findex.com, Inc. and Barron Partners, LP dated September 30, 2004, incorporated by reference to Exhibit 10.3 on Form 8-K filed October 6, 2004.
- 10.12 Registration Rights Agreement between Findex.com, Inc. and Barron Partners, LP dated July 26, 2004, incorporated by reference to Exhibit 10.2 on Form 8-K filed July 28, 2004.
- 10.13 Waiver Certificate between Findex.com, Inc. and Barron Partners, LP dated September 16, 2004, incorporated by reference to Exhibit 10.4 on Form 8-K filed October 6, 2004.
- 10.14 Settlement Agreement between Findex.com, Inc., The Zondervan Corporation, Mattel, Inc., TLC Multimedia, Inc., and Riverdeep, Inc. dated October 20, 2003, incorporated by reference to Exhibit 10.14 on Form 10-KSB/A filed December 14, 2005.
- 10.15 Employment Agreement Extension between Findex.com, Inc and Steven Malone dated March 31, 2006, incorporated by reference to Exhibit 10.1 on Form 8-K filed April 6, 2006.

- 10.16 Employment Agreement Extension between Findex.com, Inc and William Terrill dated March 31, 2006, incorporated by reference to Exhibit 10.2 on Form 8-K filed April 6, 2006.
- 10.17 Employment Agreement Extension between Findex.com, Inc and Kirk R. Rowland dated March 31, 2006, incorporated by reference to Exhibit 10.3 on Form 8-K filed April 6, 2006.
- 10.18 Promissory Note to Barron Partners, LP dated April 7, 2006, incorporated by reference to Exhibit 10.1 on Form 8-K filed April 13, 2006.
- 10.19 Share Exchange Agreement between Findex.com, Inc. and the stockholders of Reagan Holdings Inc., dated March 7, 2000, incorporated by reference to Exhibit 2.1 on Form 8-K filed March 15, 2000.
- 10.20 Convertible Secured Promissory Note between FindEx.com, Inc. and W. Sam Chandoha, dated July 20, 2006, incorporated by reference to Exhibit 10.1 on Form 8-K filed July 26, 2006.
- 10.21 Security Agreement between FindEx.com, Inc. and W. Sam Chandoha, dated July 20, 2006 incorporated by reference to Exhibit 10.2 on Form 8-K filed July 26, 2006.
- 10.22 Common Stock Purchase Warrant between FindEx.com, Inc. and W. Sam Chandoha, dated July 20, 2006 incorporated by reference to Exhibit 10.3 on Form 8-K filed July 26, 2006.
- 10.23 Modification and Extension Agreement Between FindEx.com, Inc. and W. Sam Chandoha, dated September 20, 2006, incorporated by reference to Exhibit 10.1 on Form 8-K filed September 25, 2006.
- 10.24 Employment Agreement Extension Amendment between Findex.com, Inc. and Steven Malone dated April 13, 2007, incorporated by reference to Exhibit 10.24 on Form 10-KSB filed April 17, 2007.
- 10.25 Employment Agreement Extension Amendment between Findex.com, Inc. and William Terrill dated April 13, 2007, incorporated by reference to Exhibit 10.25 on Form 10-KSB filed April 17, 2007.
- 10.26 Employment Agreement Extension Amendment between Findex.com, Inc. and Kirk R. Rowland dated April 13, 2007, incorporated by reference to Exhibit 10.26 on Form 10-KSB filed April 17, 2007.
- 10.27 Asset Purchase Agreement between Findex.com, Inc. and ACS Technologies Group, Inc. dated October 18, 2007, incorporated by reference to Exhibit 10.27 on Form 8-K filed October 24, 2007.
- 10.28 Partial Assignment of License Agreement Among Findex.com, Inc., Riverdeep, Inc., LLC and ACS Technologies Group, Inc. dated October 11, 2007, incorporated by reference to Exhibit 10.28 on Form 8-K filed October 24, 2007.
- 10.29 Asset Purchase Agreement between Findex.com, Inc. and ORG Professional, LLC dated February 25, 2008, incorporated by reference to Exhibit 10.29 on Form 8-K filed on February 28, 2008.
- 10.30 Warrant Cancellation Agreement between Findex.com, Inc. and Barron Partners, L.P. dated March 6, 2008, incorporated by reference to Exhibit 10.30 on Form 8-K filed on March 10, 2008.
- 10.31 Employment Agreement Extension Amendment between Findex.com, Inc. and Steven Malone dated April 14, 2008, incorporated by reference to Exhibit 10.31 on Form 10-KSB filed on April 15, 2008.

- 10.32 Employment Agreement Extension Amendment between Findex.com, Inc. and William Terrill dated April 14, 2008, incorporated by reference to Exhibit 10.32 on Form 10-KSB filed on April 15, 2008.
- 10.33 Employment Agreement Extension Amendment between Findex.com, Inc. and Kirk R. Rowland dated April 14, 2008, incorporated by reference to Exhibit 10.33 on Form 10-KSB filed on April 15, 2008.
- 10.34 License Agreement between Findex.com, Inc. and Houghton Mifflin Harcourt Publishing Company dated May 7, 2010, incorporated by reference to Exhibit 10.34 on Form 10-K filed on April 15, 2012.

- 10.35 Software Product Line Purchase Agreement between FindEx.com, Inc. and WORDsearch Corp., L.L.C. dated May 5, 2011, incorporated by reference to Exhibit 10.35 on Form 8-K filed on May 10, 2011.
- 10.36 Promissory Note to Barron Partners, LP dated August 18, 2011, incorporated by reference to Exhibit 10.36 on Form 10-Q filed on August 22, 2011.
- 10.37 Letter of Intent between Findex.com, Inc. and Next Level Hockey, LLC dated June 6, 2013, incorporated by reference to Exhibit 10.37 on Form 8-K filed on June 7, 2013.
- 10.38 Binding Letter of Intent between Findex.com, Inc. and the Renewable Corporation dated October 29, 2013, incorporated by reference to Exhibit 10.38 on Form 8-K filed on November 4, 2013.
- 10.39 Agreement and Plan of Merger among FindEx.com, Inc., certain of its affiliated stockholders, ESCT Acquisition Corp., The Renewable Corporation, and EcoSmart Surface and Coating Technologies, Inc. dated January 23, 2014, exclusive of schedules and exhibits other than exhibit forms of Employment Agreements to be entered into between Findex.com, Inc. and each of Joseph Alvarez and Steven Malone, incorporated by reference to Exhibit 10.39 on Form 8-K filed on January 29, 2014.
- 10.40 Voting Agreement between EcoSmart Surface and Coating Technologies, Inc. and each of three individual stockholders of Findex.com, Inc. dated January 23, 2014, incorporated by reference to Exhibit 10.40 on Form 8-K filed on January 29, 2014.
- 10.41 Employment Agreement by and among Findex.com, Inc., EcoSmart Acquisition Corp., and Steven Malone dated July 23, 2014, incorporated by reference to Exhibit 10.1 on Form 8-K filed July 29, 2014.
- 10.42 Demand Promissory Note dated August 3, 2013, incorporated by reference to Exhibit 10.2 on Form 8-K filed on July 29, 2014.
- 10.43 The Loan Modification and Loan Assumption Acknowledgment dated July 23, 2014, incorporated by reference to Exhibit 10.3 on Form 8-K filed on July 20, 2014.
- 10.44 Convertible Promissory Note dated July 23, 2014, incorporated by reference to Exhibit 10.4 on Form 8-K filed on July 29, 2014.
- 31.1 Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 and dated April 24, 2015. FILED HEREWITH.
- 32.1 Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and dated April 24, 2015. FILED HEREWITH.

Signatures

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

FINDEX.COM, INC.

Date: April 24, 2015 By/s/ Steven Malone

Steven Malone

President

Chief Executive Officer (Principal Executive Officer)

Chief Financial Officer (Principal Accounting Officer)