Let G be a graph with vertex set V(G) and edge set E(G), and let A be an abelian group. A labeling $f: V(G) \to A$ induces an edge labeling $f^*: E(G) \to A$ defined by $f^*(xy) = f(x) + f(y)$ for each $xy \in E(G)$. For each $i \in A$, let $v_f(i) = card\{v \in V(G) : f(v) = i\}$ and $e_f(i) = card\{e \in E(G) : f^*(e) = i\}$. Let $c(f) = \{|e_f(i) - e_f(j)| : (i, j) \in A \times A\}$. A labeling f of a graph G is said to be A-friendly if $|v_f(i) - v_f(j)| \leq 1$ for all $(i, j) \in A \times A$. If c(f)is a (0, 1)-matrix for an A-friendly labeling f, then f is said to be A-cordial. When $A = \mathbb{Z}_2$, the friendly index set of the graph G, FI(G), is defined as $\{|e_f(0) - e_f(1)| :$ the vertex labeling f is \mathbb{Z}_2 -friendly}. In [15] the friendly index set of a cycle is completely determined. We consider the friendly index sets of broken wheels with three spokes.