

January 26, 2007

Room 4561

Jeffrey A. Tischler  
Executive Vice President and  
Chief Financial Officer  
Acies Corporation  
14 Wall Street, Suite 1620  
New York, NY 10005

**RE: Acies Corporation**  
**Form 10-KSB for Fiscal Year Ended March 31, 2006**  
**File No. 000-49724**

Dear Mr. Tischler:

We have completed our review of your Form 10-KSB for the fiscal year ended March 31, 2006 and have no further comments at this time.

Very truly yours,

Kathy Collins  
Accounting Branch Chief