

Mail Stop 4561

September 14, 2009

Oleg Firer, CEO  
Acies Corporation  
3363 N.E. 163<sup>rd</sup> St., Ste. 705  
North Miami Beach, FL 33160

**Re: Acies Corporation  
Revised Preliminary Information Statement on Schedule 14C  
Filed September 10, 2009  
File No. 000-49724**

Dear Mr. Firer:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (713) 524-4122  
John S. Gillies, Esq.  
The Loev Law Firm, PC