

May 24, 2021

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attn: Melissa Kindeland
Kathleen Collins
Kathleen Krebs
Larry Spigel

Re: **Acies Acquisition Corp. (the "Company")**
Registration Statement on Form S-4
File No. 333-253135
Acceleration Request

Ladies and Gentlemen:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, the Company hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-4 (File No. 333-253135), as amended, be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on May 25, 2021 or as soon as practicable thereafter.

We request that we be notified of such effectiveness by a telephone call to Steven Stokdyk of Latham & Watkins LLP at (213) 891-7421 and that such effectiveness also be confirmed in writing.

[Signature Page Follows]

Very truly yours,

ACIES ACQUISITION CORP.

By: /s/ Daniel Fetters
Name: Daniel Fetters
Title: Co-Chief Executive Officer

cc: Edward King, *Co-Chief Executive Officer, Acies Acquisition Corp.*
Andrew Pascal, *Chief Executive Officer, PLAYSTUDIOS, Inc.*
Steven B. Stokdyk, *Latham & Watkins LLP*
Brent Epstein, *Latham & Watkins LLP*
