



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 22, 2019

Garett Parsons  
Chief Executive Officer  
Artificial Intelligence Technology Solutions Inc.  
1 East Liberty, 6th Floor  
Reno, NV 89501

**Re: Artificial Intelligence Technology Solutions Inc.**  
**Form 8-K Filed October 16, 2019**  
**File No. 000-55079**

Dear Mr. Parsons:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 8-K Filed October 16, 2019

**ITEM 4.02 NON-RELIANCE ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS OR  
A RELATED AUDIT REPORT OR COMPLETED INTERIM REVIEW, page 2**

1. You concluded that the financial statements for the period ended February 28, 2019 should not be relied upon due to a material error discovered by your independent auditor in your accounting for certain warrants. Please amend the Item 4.02 disclosures in their entirety to address the following:
  - disclose the date on which you were advised or notified by your auditor regarding the error;
  - provide a statement of whether the board of directors or authorized officer or officers discussed with the auditor the matters disclosed in the filing;
  - explain why you believe “no significant changes are anticipated” in the restated report when the identified error is considered material to your financial statements, and
  - obtain and file a letter from your auditor, as an exhibit to the amended Form 8-K, stating whether it agrees with the statements made by you in response to Item 4.02

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and, if not, stating the respects in which it does not agree.  
Refer to the disclosure requirements of Item 4.02 of Form 8-K.

General

2. Tell us when you plan to file the restated financial statements. Also, tell us when you plan to file your other delinquent filings (i.e. May 31, 2019 and August 31, 2019 Forms 10-Q).

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact SiSi Cheng at 202-551-5004 or John Cash at 202-551-3768 if you have questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing