



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2023

Steven Reinharz  
Chief Executive Officer  
Artificial Intelligence Technology Solutions Inc.  
10800 Galaxie Avenue  
Ferndale , Michigan 48220

**Re: Artificial Intelligence Technology Solutions Inc.**  
**Registration Statement on Form S-1**  
**Filed March 31, 2023**  
**File No. 333-271031**

Dear Steven Reinharz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Marion Graham, Staff Attorney, at 202-551-6521 or Larry Spigel, Office Chief, at 202-551-3815 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology