# UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 22231

In the Matter of ARtelligence Holdings, Inc. (fka Tautachrome, Inc.), Respondent.

## **Answer to Order Instituting Proceedings**

ARtelligence Holdings, Inc. ("Respondent" or "Company"), hereby responds to the Order Instituting Proceedings ("Order") and requests a hearing pursuant to Rule 220 of the Commission's Rules of Practice.

# Request for Hearing

The Company respectfully requests a hearing to address the allegations in the Order and to demonstrate why its registration should not be revoked. The Company is committed to compliance with the securities laws and seeks to resolve the issues raised by the SEC Enforcement Division.

# Request for Time to Cure

The Company also requests time to cure its delinquency. As set forth in detail below, the Company has been diligently working to complete its filings, but has faced unique challenges related to accounting guidance on AI technologies and valuation of intellectual property.

#### **Background**

In January 2023, the Company changed its name from Tautachrome, Inc. to ARtelligence Holdings, Inc. ("ARtelligence"). Since then, the Company has undergone significant transformations, including:

A. Acquisition of exclusive licenses for intellectual property valued by leading experts with our AI Visual Thesauri at \$5,230,085,000.

- B. Change in control and management, with Mr. Timothy A. Holly, MSLD, JD becoming Chief Executive Officer/Chairman of the Board of Directors, and Mrs. Bobbi Moore-Martin, MBA becoming Chief Financial Officer/Director.
- C. Expansion of the Board of Directors from two to five, with four being African Americans who are highly educated and well qualified by their professional experiences.

## **Challenges Faced**

Despite diligent efforts, the Company faced challenges in completing its filings:

- A. Accounting guidance: Lack of clear guidance on AI technologies and valuation of AI intellectual property.
- B. Auditor issues: Difficulty finding a qualified auditor with experience in AI technologies and valuation of unique AI intellectual property.
- C. Implicit racial biases: Encountered racial biases from some audit firms as well as the SEC Enforcement Division.

#### Plan to Cure Delinquency

To cure its delinquency, the Company proposes:

- A. Filing a "Super 10K" for 2023 and 2024, covering all required information.
- B. Filing all missing quarterly reports, already prepared and awaiting auditor review.
- C. Engaging a qualified auditor with experience in AI technologies.
- D. Completing the previously announced 50 for 1 reverse stock split, which will provide stockholders (whose share price has averaged \$0.0007) a per share book value over \$30.
- E. Continuing our practice of filing 8K reports on material matters.

#### Relief Requested

The Company respectfully requests:

- A. A hearing to address the allegations in the Order.
- B. Time to cure its delinquency, as outlined above.
- C. Dismissal of the proceedings upon completion of the proposed filings.

## Conclusion

It was stated in our 8K that the Company will not do any equity raises. The Company believes its business activities will provide sufficient profit to reach the Company's growth objectives.

The shareholders have not been harmed and will not be harmed by the granting of our requested relief. We have massively increased the per share book value (from a deficit), which could translate into a significant market opportunity for the nearly 8,000 shareholders. This could change forever the Company from being a micro-cap stock — but, only if there is no revocation.

ARtelligence Holdings, Inc. is committed to compliance with securities laws and seeks to resolve the issues raised by the SEC Enforcement Division.

The Company believes that, with time to cure its delinquency, it can demonstrate its ability to comply with the securities laws and maintain its registration.

Respectfully submitted,



Timothy A. Holly Chairman/Chief Executive Officer ARtelligence Holdings, Inc. 8735 Dunwoody Place, Suite 6 Atlanta, Georgia 30350

Mobile: 770-878-2923 Office: 404-566-5716

Email: Timothy. Holly@AIAR. Solutions