

June 26, 2025

Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549



Re: In the Matter of ARTelligence Holdings, Inc. — File No. 3-22231

Dear Secretary:

I am writing as a long-standing shareholder of ARTelligence Holdings Inc. to express my strong opposition to the SEC Enforcement Division's motion for summary disposition to revoke the company's securities registration.

Since the appointment of new management, we have observed a remarkable transformation in the company's strategy, transparency, and financial discipline. The leadership has not only restructured operations but has also executed initiatives that have significantly enhanced the company's underlying asset base. As a result, the book value of our shares has substantially increased, restoring shareholder confidence and unlocking long-term growth potential.

Revoking the company's registration at this pivotal juncture would unjustly penalize shareholders who have supported the turnaround and are now finally seeing their patience rewarded. I am 70 years old and have hopes of recouping my investment. Since the shares cannot be traded, no new investors are at risk. Terminating the registration would prevent the realization of fair market value and eliminate our opportunity to recoup and grow the value of our investment in the public markets.

I strongly urge the Commission to consider the tangible progress made under current leadership and to allow ARTelligence Holdings Inc. the time it needs to bring all required filings current. The path to compliance is underway, and shareholders should not be punished for legacy reporting lapses during a period of prior instability.

Thank you for the opportunity to share my perspective.

Sincerely,

A large black rectangular redaction box covering the signature area.

Sheila Haralson

Three lines of black rectangular redaction boxes covering contact information.