

29 June 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, I 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. 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 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 our perspective.

This matter is of great importance to a huge number of Australian shareholders - many of whom have significant holdings and have been delighted with the way the new CEO has changed direction and has brought on many new BOARD MEMBERS with experience in so many areas which will enhance the company. The new CEO has also kept shareholders informed via "Open Letters to Our Shareholders" on the <https://aiar.solutions/> ARtelligence Holdings Inc website.

Sincerely,



James Turner