



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 Spirgel, Office Chief, at 202-551-3815 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology