

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

DIVISION OF CORPORATION FINANCE

October 6, 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 September 29, 2023 File No. 333-274795

Dear Steven Reinharz:

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

Please refer to Rules 460 and 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 Charli Gibbs-Tabler at 202-551-6388 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Frederick Lehrer