



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2024

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  
File April 3, 2024  
File No. 333-278493**

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 Kyle Wiley at 202-344-5791 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Frederick M. Lehrer