

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

Mail Stop 3561

April 11, 2017

Annmarie Gayle Chief Executive Officer Coda Octopus Group, Inc. 4020 Kidron Road, Suite 4 Lakeland, FL 33811

Re: Coda Octopus Group, Inc.

Form 10-12G

Filed February 17, 2017 File No. 000-52815

Dear Ms. Gayle:

We have completed our review of your filing. 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.

Sincerely,

/s/ J. Nolan McWilliams

J. Nolan McWilliams Attorney-Advisor Office of Transportation and Leisure