



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2019

Annmarie Gayle  
Chief Executive Officer  
Coda Octopus Group, Inc.  
3300 S Hiawasse Rd., Suite 104-105  
Orlando, Florida 32835

**Re: Coda Octopus Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 29, 2019**  
**File No. 333-233524**

Dear Ms. Gayle:

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 Heather Clark at 202-551-3624 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure