



DIVISION OF
CORPORATION FINANCE

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

March 26, 2026

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

Re: Coda Octopus Group, Inc.
Registration Statement on Form S-3
Filed on March 19, 2026
File No. 333-294438

Dear Annmarie 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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Louis A. Brilleman, Esq.