



April 30, 2018

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-6010  
Attention: J. Nolan McWilliams

Re: **Coda Octopus Group, Inc.**  
**Registration Statement on Form S-3 (File No. 333-224408)**  
**Filed April 23, 2018**

Ladies and Gentlemen:

Coda Octopus Group, Inc. (the "Company"), pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended (the "Securities Act"), hereby requests that the above-referenced Registration Statement of the Company be declared effective under the Securities Act, at 4:00 P.M., Eastern Time, on Wednesday, May 2, 2018, or as soon thereafter as practicable. We are aware of our filing obligations under the Securities Act and intend to fully comply therewith. We acknowledge and understand that the Company and management are responsible for the accuracy and adequacy of the disclosures made in our filings.

Please contact Louis A. Brilleman at (212) 584-7805 as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

CODA OCTOPUS GROUP, INC.

*/s/ Annmarie Gayle*

Annmarie Gayle

Chief Executive Officer

**Coda Octopus Group, Inc**

7380 W. Sand Lake Road, Suite 500, Orlando, Florida, 32819, USA

t: +1 863 937 8985 f: +1 801 973 9285 e: [cogi@codaoctopusgroup.com](mailto:cogi@codaoctopusgroup.com) w: [www.codaoctopusgroup.com](http://www.codaoctopusgroup.com)

Offices also at: Salt Lake City, Utah, USA; Edinburgh, Scotland, and Portland, England, UK; Fremantle, Australia; and Bergen, Norway

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