



DIVISION OF
CORPORATION FINANCE

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

September 9, 2010

Ms. Judith Wallace
Chief Financial Officer
Coda Octopus Group, Inc.
Newport Office Center 1
111 Town Square Place Suite 1201
Jersey City, New Jersey 07301

Re: Coda Octopus Group, Inc.
Form 10-K for the year ended October 31, 2009
Form 10-K for the year ended October 31, 2009
File No. 000-52815

Dear Ms. Wallace:

We have completed our review of your Forms 10-K and related filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief