



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

DIVISION OF
CORPORATION FINANCE

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