



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2019

Michael Midgley  
Chief Financial Officer  
Coda Octopus Group, Inc.  
9100 Conroy Windermere Road, Suite 200  
Windermere, Florida 34786

**Re: Coda Octopus Group, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2018**  
**Filed February 1, 2019**  
**File No. 001-38154**

Dear Mr. Midgley:

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,

Division of Corporation Finance  
Office of Transportation and Leisure