



DIVISION OF
CORPORATION FINANCE

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

September 5, 2019

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

Re: Coda Octopus Group, Inc.
Registration Statement on Form S-3
Filed August 29, 2019
File No. 333-233524

Dear Ms. 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 Heather Clark at 202-551-3624 with any questions.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure