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William Slattery, CFA
Vice President
Listing Qualifications

By Electronic Mail

July 18, 2017

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Received SEC

JUL 18 2017

Washington, DC 20549

CERT NAS

File No. 001-38154

Dear Mr. Thomas:

This is to certify that on July 18, 2017 The Nasdaq Stock Market (the "Exchange") received from Coda Octopus Group, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.001 par value per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Slattery