



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2026

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

**Re: Coda Octopus Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed on March 19, 2026**  
**File No. 333-294438**

Dear Annmarie 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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Louis A. Brilleman, Esq.