

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

September 9, 2010

Ms. Judith Wallace Chief Financial Officer Coda Octopus Group, Inc. Newport Office Center 1 111 Town Square Place Suite 1201 Jersey City, New Jersey 07301

Re: Coda Octopus Group, Inc.

Form 10-K for the year ended October 31, 2009 Form 10-K for the year ended October 31, 2009

File No. 000-52815

Dear Ms. Wallace:

We have completed our review of your Forms 10-K and related filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey Branch Chief