

*This announcement is neither an offer to sell nor a solicitation of an offer to buy any of these securities. The offering is made only by the Offering Memorandum. All of these securities having been sold, this announcement appears as a matter of record only.*

April 3, 2007

**\$15,000,000**

**CodaOctopus**

**Coda Octopus Group, Inc.**

**Common Stock**

**15,000,000 Shares**

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**Price: \$1.00 Per Share**

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**100% Warrant Coverage**

*These securities have not been registered under the Securities Act of 1933 and may not be offered or sold except in accordance with Rule 144A under the Securities Act of 1933 and applicable resale restrictions.*

**T.R. WINSTON & COMPANY**