

Mail Stop 4561

September 3, 2008

David Karp
Chief Financial Officer
CounterPath Corporation
Suite 300, One Bentall Center
505 Burrard Street, Box 95
Vancouver, BC V7M 1X3
Canada

**Re: CounterPath Corporation
Definitive Proxy Statement on Schedule 14A
Filed: August 28, 2008
File No. 000-50346**

Dear Mr. Karp:

We have completed our review of your Definitive Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (604) 687-6314
Virgil Z. Hlus, Esq.
Clark Wilson LLP