

Mail Stop 4561

February 4, 2010

Donovan Jones  
President, Chief Executive Officer and Director  
Counterpath Corporation  
Suite 300, One Bentall Centre  
505 Burrard Street  
Vancouver, British Columbia, Canada V7X1M3

**Re: Counterpath Corporation  
Form 10-K for the Fiscal Year Ended April 30, 2009  
Filed July 27, 2009  
File No. 000-50346**

Dear Mr. Jones:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief