

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

DIVISION OF CORPORATION FINANCE

February 27, 2020

David Karp Chief Executive Officer CounterPath Corporation Suite 300, One Bentall Centre 505 Burrard Street Vancouver, British Columbia V7X 1M3, Canada

Re: CounterPath Corporation Registration Statement on Form S-3 Filed February 24, 2020 File No. 333-236604

Dear Mr. Karp:

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 Matthew Derby, Staff Attorney, at (202) 551-3334 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology