

July 6, 2007

Mail Stop 4561

Mr. David Karp  
Chief Financial Officer  
Counterpath Solutions, Inc.  
100 West Pender Street, 8<sup>th</sup> Floor  
Vancouver, BC Canada  
V6B 1R8

Re: Counterpath Solutions, Inc.  
Form 10-KSB for the year ended April 30, 2006  
File No. 0-50346

Dear Mr. Karp:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

cc: Virgil Z. Hlus (*via facsimile*)