



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

August 27, 2010

Donovan Jones
President and Chief Executive Officer
Counterpath Corporation
Suite 300 – 505 Burrard Street, Box 95
Vancouver, British Columbia
Canada V7M 1X3

Re: Counterpath Corporation
Revised Preliminary Proxy Statement on Schedule 14A
Filed August 27, 2010
File No. 000-50346

Dear Mr. Jones:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via facsimile at (604) 687-6314
Vikram Dhir
Clark Wilson LLP