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FORM UPLOAD

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COUNTERPATH CORP

CIK: [1236997](#) | IRS No.: **200004161** | State of Incorporation: **NV** | Fiscal Year End: **0430**

Type: **UPLOAD**

SIC: **7389** Business services, nec

Mailing Address

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Business Address

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August 29, 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
Preliminary Proxy Statement on Schedule 14A
Filed: August 19, 2008
File No. 000-50346**

Dear Mr. Karp:

We have completed our review of your Preliminary 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