

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

CounterPath Corporation (the "Issuer")
300 – 505 Burrard Street
Vancouver, BC V78X 1M3

Item 2 Date of Material Change

April 30, 2008

Item 3 News Release

The news release was disseminated through CNW Newswire on April 30, 2008

Item 4 Summary of Material Change

Greg Pelling resigned as the Chief Executive Officer of the Issuer. Donovan Jones, the President, Chief Operating Officer and a Director of the Issuer, was appointed as the Chief Executive Officer of the Issuer.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

See attached news release.

5.2 Disclosure for Restructuring Transactions

N/A

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

N/A

Item 7 Omitted Information

None

Item 8 Executive Officer

David Karp, Chief Financial Officer, 604-628-9364

Item 9 Date of Report

April 30, 2008