



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

Henri Harland
Neptune Technologies & Bioressources, Inc.
225 Promenade du Centropolis, Suite 200
Laval, Quebec
H7T 0B3

Re: Neptune Technologies & Bioressources, Inc.
Form 20-F
Filed August 31, 2010
File No. 001-33526

Dear Mr. Harland:

We have reviewed your supplemental response filed February 28, 2011 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

D. Risk Factors, page 4

We are dependent on a limited number of customers, page 6

1. We note your response to our prior comment 1. However, we consider the identity of the two customers on whom you are substantially dependent to be material to your investors. Therefore, we ask that you please confirm that in future filings you will identify these customers, and any other significant customers on whom you are substantially dependent, by name.

Brand Names and Trademarks, page 22

2. We note your response to our prior comment 2, and the draft disclosure you provided supplementally. We ask that you please include that supplemental draft disclosure in your next response letter filed on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and

its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Michael Rosenthal at 202-551-3674 or me at 202-551-3715 with any other questions.

Sincerely,

Jeffrey P. Riedler
Assistant Director