



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

December 23, 2008

Via Mail and Facsimile

John H. Dietrich  
Vice President and Chief Financial Officer  
Sunopta Inc.  
2838 Bovaird Drive West  
Brampton, Ontario, Canada L7A 0H2

**RE: Sunopta Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**File Number: 000-09989**

Dear Mr. Dietrich:

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

Sincerely,

Lyn Shenk  
Branch Chief