



DIVISION OF
CORPORATION FINANCE

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

July 26, 2010

Mr. Steven R. Bromley
President and Chief Executive Officer
SunOpta Inc.
2838 Bovaird Drive West
Brampton, Ontario L7A 0H2
Canada

**Re: SunOpta Inc.
Form 10-K
Filed March 11, 2010
Schedule 14A
Filed April 29, 2010
File No. 001-34198**

Dear Mr. Bromley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb
Assistant Director