



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