



DIVISION OF
CORPORATION FINANCE

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

November 18, 2024

Greg Gaba
Chief Financial Officer
SunOpta Inc.
7078 Shady Oak Road
Eden Prairie, Minnesota 55344

Re: SunOpta Inc.
Form 10-K for Fiscal Year Ended December 30, 2023
File No. 001-34198

Dear Greg Gaba:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services