

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

DIVISION OF CORPORATION FINANCE

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