

SUNOPTA INC
Form 10-Q/A
June 22, 2006

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM 10-Q/A
(Amendment No. 1)**

QUARTERLY REPORT PURSUANT TO SECTION 13 or 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended **March 31, 2006**
Commission File No. 0-9989

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

SUNOPTA INC.

(Exact name of registrant as specified in its charter)

CANADA
(Jurisdiction of Incorporation)

Not Applicable
(I.R.S. Employer Identification No.)

2838 Bovaird Drive West
Brampton, Ontario L7A 0H2, Canada
(Address of Principal Executive Offices)

(905) 455-1990
(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Exchange Act)

Large accelerated filer - No Accelerated filer - Yes Non-accelerated filer - No

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

At April 27, 2006 registrant had 56,914,439 common shares outstanding, the only class of registrant's common stock outstanding.

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Item 5. Other Information

EXPLANATORY NOTE

We are amending our Form 10-Q for the quarter ended March 31, 2006 to include a press release issued on January 10, 2006, SunOpta Inc. issued a press release announcing revenue guidance for 2006 and a press release dated February 22, 2006 announcing financial results for the year ended December 31, 2005. The text of both press releases are included as exhibits and should have been filed on Form 8-K. Pursuant to the rules and regulations of the Securities and Exchange Commission, such exhibit and the information set forth therein and herein are deemed to be furnished and shall not be deemed to be filed.

Except for the changes noted above, there are no other changes for the quarter ended March 31, 2006.

PART II. - OTHER INFORMATION

Item 6. Exhibits

(a) **Exhibits** -

- 31.1 Certification by Jeremy N. Kendall, Chief Executive Officer pursuant to Rule 13(a) 14(a) under the Exchange Act. *
- 31.2 Certification by John Dietrich, Chief Financial Officer pursuant to Rule 13(a) 14(a) under the Exchange Act. *
- 31.3 Certification by Jeremy N. Kendall, Chief Executive Officer pursuant to Rule 13(a) 14(a) under the Exchange Act. **
- 31.4 Certification by John Dietrich, Chief Financial Officer pursuant to Rule 13(a) 14(a) under the Exchange Act. **
- 32 Certifications by Jeremy N. Kendall, Chairman and Chief Executive Officer and John Dietrich, Vice President and Chief Financial Officer pursuant to Section 18 U.S.C Section 1350. *

* Previously filed with the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2006 as filed with the Securities and Exchange Commission on May 4, 2006.

** Filed herewith

(b) None

(c) Exhibits

Exhibit No.

Description

99.1

Press release dated January 10, 2006

99.2

Press release dated February 22, 2006

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SUNOPTA INC.

By /s/ Jeremy N. Kendall

Jeremy N. Kendall,
Chairman and Chief Financial Officer

By /s/ John Dietrich

John Dietrich, Vice President
Vice President and Chief Financial Officer

Date June 21, 2006

Date June 21, 2006
