

SunOpta Inc.  
Form 8-K  
April 27, 2012

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

**FORM 8-K**

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

**Date of Report (Date of earliest event reported): April 27, 2012**

**SUNOPTA INC.**

*(Exact name of registrant as specified in its charter)*

**Canada**  
*(State or other jurisdiction of  
incorporation)*

**001-34198**  
*(Commission File Number)*

**Not Applicable**  
*(IRS 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)*

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a -12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d -2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e -4(c))
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**ITEM 7.01 REGULATION FD DISCLOSURE**

On February 27, 2012, SunOpta Inc. (the Company ) announced that a process had been undertaken in an effort to streamline operations, drive efficiencies and better align product innovation and commercial activities. In connection with this process, the operating segments within SunOpta Foods have been re-aligned to better reflect the markets and customers serviced, rather than by product groupings. As a result, the former Fruit Group has been eliminated and a new Consumer Products Group has been created to focus on non-grains based consumer packaged goods and is comprised of the Frozen Foods and Healthy Snacks operations which were part of the former Fruit Group, and the Food Solutions operations which were formerly part of the International Foods Group. The Fruit Ingredient operation of the former Fruit Group has been merged with the existing Ingredients Group. Following the re-alignment, the International Foods Group comprises the Company s international sourcing and supply operations (Tradin Organic) and the operations of Purity Life Health Products. The Grains and Foods Group remains unchanged. With this realignment, SunOpta Foods consists of four operating segments: Grains and Foods, Ingredients, Consumer Products and International Foods. The Company will begin reporting segmented information based on its new operating segments for the quarter ended March 31, 2012, with prior periods adjusted accordingly.

This Form 8-K provides a summary of the effects of the above reporting changes on SunOpta Foods historical operating segment results for fiscal years 2011 and 2010. The information contained in this Form 8-K is being furnished pursuant to Regulation FD in order to provide the financial community with summary financial information and historical data that is on a basis consistent with SunOpta Foods new segment reporting structure.

The information furnished in Item 7.01, including the exhibit attached hereto, shall not be deemed filed for any purpose, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, regardless of any general incorporation language in any such filing. This report will not be deemed an admission as to the materiality of any information in the report that is provided in connection with Regulation FD.

**ITEM FINANCIAL STATEMENTS AND EXHIBITS**

**9.01.**

(d) Exhibits

Exhibit No. Description

99.1 Segmented Information As Recast

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**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 hereunto duly authorized.

SUNOPTA INC.

By: /s/ Robert McKeracher

Robert McKeracher  
Vice President and Chief Financial Officer

Date: April 27, 2012

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