

UNDERWRITING AGREEMENT

February 7, 2005

Opta Minerals Inc.
407 Parkside Drive
Waterdown, Ontario
L0R 2H0

- and -

SunOpta Inc.
2838 Bovaird Drive West
Norval, Ontario
L0P 1K0

**Attention: David Kruse, President and Chief Executive Officer, Opta Minerals Inc.
Jeremy Kendall, Chairman and Chief Executive Officer, SunOpta Inc.**

Dear Sirs:

Based on the terms and conditions set out below, Loewen, Ondaatje, McCutcheon Limited (“**LOM**” or the “**Lead Underwriter**”) as lead underwriter, and First Associates Investments Inc. and Canaccord Capital Corporation (collectively, together with the Lead Underwriter, the “**Underwriters**” and each, an “**Underwriter**”) hereby severally (and not jointly or jointly and severally), in their respective percentages set out in Section 17 below, offer to purchase from Opta Minerals Inc. (the “**Corporation**”), and the Corporation by its acceptance of the offer agrees to issue and sell to the Underwriters, at the Time of Closing (as defined below), 4,500,000 units of the Corporation (the “**Offered Units**”), at a price of \$4.00 per Offered Unit for aggregate gross proceeds of \$18,000,000. Each Offered Unit is comprised of one common share in the capital of the Corporation (each, a “**Share**” and collectively, the “**Shares**”) and one-half of a common share purchase warrant (each whole common share purchase warrant, a “**Warrant**” and collectively, the “**Warrants**”). Each whole Warrant shall entitle the holder thereof to subscribe, subject to adjustment in certain circumstances, for one common share in the capital of the Corporation (a “**Warrant Share**” and collectively, the “**Warrant Shares**”) at a price of \$5.00 per Warrant Share for a period of two years from the Closing Date (as defined below).

The Corporation hereby grants to the Underwriters (in their respective percentages set out in Section 17), a one-time, non-assignable option (the “**Over-Allotment Option**”) to purchase severally (and not jointly or jointly and severally) up to an additional 450,000 Shares (the “**Over-Allotment Shares**”) at a price of \$3.99 per Over-Allotment Share, and up to an additional 225,000 Warrants (the “**Over-Allotment Warrants**”) at a price of \$0.01 per each one-half Over-Allotment Warrant, upon the terms and conditions set forth herein, for the purposes of covering over-allotments, if any, and for market stabilization in connection with the Offering (as defined below). The Over-Allotment Option shall be exercisable, in whole or in part, by the Lead Underwriter, on behalf of the Underwriters, giving written notice to the Corporation at any time up to 5:00 p.m. (Toronto time) on the 30th day following the Closing Date, any such notice to specify the number of Over-Allotment Securities (as defined below) to be purchased. Pursuant to such notice, the Underwriters shall purchase and the Corporation shall issue and

sell the number of Over-Allotment Securities indicated in such notice, in accordance with the provisions of Section 12 and Section 17 hereof. The Underwriters will not be under any obligation to purchase any of the Over-Allotment Securities prior to the exercise of the Over-Allotment Option.

The Underwriters understand that the Corporation has prepared and filed a Preliminary Prospectus (as defined below) to qualify the distribution of common shares of the Corporation and the Compensation Options (as defined below) in each of the Qualifying Jurisdictions (as defined below) and has received a Preliminary MRRS Decision Document (as defined below) therefor. The Underwriters further understand that the Corporation has prepared and filed an Amended and Restated Preliminary Prospectus (as defined below) to qualify the distribution of common shares of the Corporation and the Compensation Options in each of the Qualifying Jurisdictions and has received an Amended and Restated Preliminary MRRS Decision Document (as defined below) therefor. The Underwriters also understand that the Corporation has prepared and will file the Prospectus (as defined below) with the Securities Commissions (as defined below) in each of the Qualifying Jurisdictions to qualify the distribution of the Securities (as defined below) and the Compensation Options promptly after the execution of this agreement.

In consideration of the services rendered and to be rendered by the Underwriters in connection with the Offering, the Corporation shall pay to the Underwriters at (i) the Time of Closing a fee equal to 6.0% of the aggregate purchase price for the Offered Units, or \$0.24 per Offered Unit and (ii) the Over-Allotment Time of Closing (as defined below) a fee equal to (A) 6.0% of the aggregate purchase price for the Over-Allotment Shares, or \$0.2394 per Over-Allotment Share and (B) 6.0% of the aggregate purchase price for the Over-Allotment Warrants, or \$0.0012 per Over-Allotment Warrant (collectively, the “**Underwriting Fee**”). Such services include, without limitation: (i) acting as financial advisors to the Corporation in the preparation of documentation relating to the sale and distribution of the Securities; (ii) forming and managing banking, selling and other groups for the sale of the Securities; (iii) distributing the Securities to the public both directly and through other registered dealers and brokers; (iv) having assisted with and assisting the Corporation in connection with the preparation and finalization of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus, the Prospectus, the Preliminary U.S. Placement Memorandum (as defined below) and the U.S. Placement Memorandum (as defined below); (v) performing administrative work in connection with these matters; and (vi) all other services arising out of this agreement resulting from the Corporation's acceptance of this offer.

In addition to the Underwriting Fee, the Corporation hereby grants to the Underwriters (in accordance with the percentages set out in Section 17) at the Time of Closing, an aggregate number of non-assignable compensation options (the “**Initial Compensation Options**”) equal to 3% of the number of Offered Units, each Initial Compensation Option exercisable into one common share of the Corporation at an exercise price of \$4.00 per common share (collectively, the “**Initial Compensation Shares**”). The Initial Compensation Options are exercisable, in whole or in part, at any time by an Underwriter giving notice to the Corporation at any time on or prior to the close of business on the date that is two years from the Closing Date. In addition, the Corporation shall grant to the Underwriters at the Over-Allotment Time of Closing, if any (in accordance with the percentages set out in Section 17), an aggregate number of non-assignable compensation options (the “**Additional Compensation Options**”) equal to 3% of the number of Over-Allotment Shares, each Additional Compensation Option exercisable into one common share of the Corporation at an exercise price of \$4.00 per common share (collectively, the “**Additional Compensation Shares**”). The Additional Compensation Options are exercisable, in whole or in part, at any time by an Underwriter giving notice to the Corporation at any time on or prior to the close of business on the date that is two years from the Closing Date.

The following are the terms and conditions of the agreement between the Corporation and the Underwriters:

Section 1 Definitions and Interpretation

1. In this agreement:

“**Additional Compensation Options**” has the meaning given to that term in the fifth paragraph of this agreement;

“**Additional Compensation Shares**” has the meaning given to that term in the fifth paragraph of this agreement;

“**Amended and Restated Preliminary MRRS Decision Document**” means the receipt dated November 9, 2004 for the Amended and Restated Preliminary Prospectus, issued in accordance with the MRRS;

“**Amended and Restated Preliminary Prospectus**” means the amended and restated preliminary long form prospectus of the Corporation dated November 8, 2004 approved, signed and certified in accordance with the Canadian Securities Laws, relating to the qualification for distribution of common shares of the Corporation under applicable Canadian Securities Laws;

“**business day**” means any day other than a Saturday, Sunday or statutory or civic holiday in the City of Toronto, Ontario;

“**Canadian Reorganization Agreements**” means collectively, those agreements governed by Canadian federal or provincial law relating to the Reorganization, including, but not limited to, the Transfer Agreement;

“**Canadian Securities Laws**” means, collectively, all applicable securities laws of each of the Qualifying Jurisdictions and the respective rules and regulations under such laws together with applicable published policy statements, blanket orders and rulings of the Securities Commissions and all discretionary orders or rulings, if any, of the Securities Commissions made in connection with the transactions contemplated by this agreement;

“**Canadian Subsidiaries**” means collectively, 1108176 Ontario Limited, Temisca Inc. and Distribution A&L – 9017-0382 Quebec Inc.;

“**Closing Date**” has the meaning given to that term in Section 11(1) of this agreement;

“**Compensation Options**” means collectively, the Initial Compensation Options and the Additional Compensation Options;

“**Compensation Shares**” means collectively, the Initial Compensation Shares and the Additional Compensation Shares;

“**Continuing Underwriters**” has the meaning given to that term in Section 17(2) of this agreement;

“**Corporation**” has the meaning given to that term in the first paragraph of this agreement;

“**Defaulted Securities**” has the meaning given to that term in Section 17(2) of this agreement;

“**Documents**” means, collectively, this agreement, the Warrant Indenture, the U.S. Subscription Agreements and the certificates representing the Securities and the Compensation Options;

“**Final MRRS Decision Document**” means a receipt for the Prospectus issued in accordance with the MRRS;

“**Hazardous Material**” has the meaning given to that term in Section 7(1)(i) of this agreement;

“**Indemnified Party**” has the meaning given to that term in Section 14(1) of this agreement;

“**Initial Compensation Options**” has the meaning given to that term in the fifth paragraph of this agreement;

“**Initial Compensation Shares**” has the meaning given to that term in the fifth paragraph of this agreement;

“**Intangibles**” has the meaning given to that term in Section 8(2)(b) of this agreement;

“**Lead Underwriter**” has the meaning given to that term in the first paragraph of this agreement;

“**Lien**” means any mortgage, charge, pledge, hypothecation, security interest, assignment, lien (statutory or otherwise), charge, title retention agreement or arrangement, restrictive covenant or other encumbrance of any nature, or any other arrangement or condition which, in substance, secures payment or performance of an obligation;

“**Material Adverse Effect**” means a material adverse effect on the condition (financial or otherwise), properties, assets, liabilities, obligations, cash flow, income or business operations of a company on a consolidated basis;

“**material change**”, “**material fact**” and “**misrepresentation**” have the respective meanings given to them in the Ontario Act;

“**MRRS**” means the mutual reliance review system procedures provided for under National Policy 43-201 “Mutual Reliance Review System for Prospectuses and Annual Information Forms” among the Securities Commissions;

“**Offered Units**” has the meaning given to that term in the first paragraph of this agreement;

“**Offering**” means the issue and sale of the Securities by the Corporation to the Underwriters and the Substituted Purchasers, if any;

“**Offering Documents**” means, collectively, the Amended and Restated Preliminary Prospectus, the Prospectus, the Preliminary U.S. Placement Memorandum, the U.S. Placement Memorandum and any Supplemental Material;

“**Ontario Act**” means the *Securities Act* (Ontario);

“**Opta Minerals Group**” means, prior to the completion of the Reorganization, the Opta Minerals Group operating division of SunOpta, including, without limitation, the subsidiaries of SunOpta denoted in Schedule “7(1)(a)” to this agreement;

“**Over-Allotment Closing**” has the meaning given to that term in Section 12(1) of this agreement;

“Over-Allotment Option” has the meaning given to that term in the second paragraph of this agreement;

“Over-Allotment Securities” means collectively, the Over-Allotment Shares and the Over-Allotment Warrants;

“Over-Allotment Shares” has the meaning given to that term in the second paragraph of this agreement;

“Over-Allotment Time of Closing” has the meaning given to that term in Section 12(4) of this agreement;

“Over-Allotment Warrants” has the meaning given to that term in the second paragraph of this agreement;

“Preliminary MRRS Decision Document” means the receipt dated October 21, 2004 for the Preliminary Prospectus, issued in accordance with the MRRS;

“Preliminary Prospectus” means the preliminary long form prospectus of the Corporation dated October 20, 2004 approved, signed and certified in accordance with the Canadian Securities Laws, relating to the qualification for distribution of common shares of the Corporation under applicable Canadian Securities Laws;

“Preliminary U.S. Placement Memorandum” means the Preliminary Prospectus supplemented with wrap pages describing restrictions imposed under the U.S. Securities Act, to which a copy of the preliminary form of U.S. Subscription Agreement is attached;

“Prospectus” means the (final) long form prospectus of the Corporation to be approved, signed and certified in accordance with the Canadian Securities Laws, relating to the qualification for distribution of the Securities under applicable Canadian Securities Laws;

“Qualifying Jurisdictions” means, collectively, British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador;

“Refusing Underwriter” has the meaning given to that term in Section 17(2) of this agreement;

“Reorganization” means the internal reorganization of SunOpta’s corporate and capital structure and the transfer to the Corporation of all the assets and liabilities held directly by SunOpta, and all of SunOpta’s interest in certain subsidiaries, which collectively comprise the Opta Minerals Group of SunOpta, as further described in the Prospectus under “Reorganization”;

“Reorganization Agreements” means collectively, the Canadian Reorganization Agreements and the U.S. Reorganization Agreements;

“SEC” means the United States Securities and Exchange Commission;

“Securities” means collectively, the Shares and Warrants, including the Over-Allotment Securities;

“**Securities Commissions**” means collectively, the applicable securities commission or securities regulatory authority in each of the Qualifying Jurisdictions;

“**Shares**” has the meaning given to that term in the first paragraph of this agreement, and shall include any Over-Allotment Shares;

“**Subsidiaries**” means, collectively, the Canadian Subsidiaries and the U.S. Subsidiaries;

“**Substituted Purchaser**” has the meaning given to that term in Schedule “5” to this agreement;

“**SunOpta**” means SunOpta Inc.;

“**Supplemental Material**” means, collectively, (i) any amendment to the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus or the Prospectus, or any amended or supplemental prospectus or ancillary materials that may be filed by or on behalf of the Corporation under the Canadian Securities Laws relating to the qualification for distribution of the Securities under applicable Canadian Securities Laws, and (ii) any amendment to the Preliminary U.S. Placement Memorandum or the U.S. Placement Memorandum or any amended or supplemental placement memorandum or ancillary materials that may be circulated to prospective Substituted Purchasers;

“**Time of Closing**” has the meaning given to that term in Section 11(1) of this agreement;

“**Transfer Agent**” means Equity Transfer Services Inc.;

“**Transfer Agreement**” means the share and asset transfer agreement to be entered into by the Corporation and SunOpta concurrently with the execution of this agreement, pursuant to which SunOpta has agreed to sell and the Corporation has agreed to purchase, certain shares and assets which comprise the Opta Minerals Group;

“**TSX**” means the Toronto Stock Exchange;

“**Underlying Shares**” means collectively, the Warrant Shares and the Compensation Shares;

“**Underwriters**” or “**Underwriter**” has the meaning given to that term in the first paragraph of this agreement;

“**Underwriting Agreement**” means this agreement;

“**Underwriting Fee**” has the meaning given to that term in the fourth paragraph of this agreement;

“**United States**” means the United States of America, its territories and possessions, any state of the United States and the District of Columbia;

“**U.S. Affiliates**” has the meaning given to that term in Schedule “5” to this agreement;

“**U.S. Exchange Act**” has the meaning given to that term in Schedule “5” to this agreement;

“**U.S. Person**” means U.S. person as that term is defined in Regulation S under the U.S. Securities Act;

“U.S. Placement Memorandum” has the meaning given to that term in Schedule “5” to this agreement;

“U.S. Reorganization Agreements” means collectively, those agreements governed by United States law relating to the Reorganization;

“U.S. Securities Act” has the meaning given to that term in Schedule “5” to this agreement;

“U.S. Securities Laws” means the U.S. Securities Act and the U.S. Exchange Act, and the rules and regulations of the U.S. Securities and Exchange Commission, together with the applicable blue sky or securities legislation in the states of the United States;

“U.S. Subscription Agreement” means the form of subscription agreement to be entered into between the Corporation and a Substituted Purchaser in connection with any sale of Securities by the Corporation to any Substituted Purchaser;

“U.S. Subsidiaries” means collectively, Opta Minerals (USA) Inc., Virginia Materials, Inc. and International Materials & Supplies, Inc.;

“Warrant Indenture” means the indenture between the Corporation and Equity Transfer Services Inc., as warrant agent, to be dated the Closing Date, pursuant to which the Warrants shall be created and issued;

“Warrants” has the meaning given to that term in the first paragraph of this agreement, and shall include any Over-Allotment Warrants; and

“Warrant Shares” has the meaning given to that term in the first paragraph of this agreement, and shall include the Warrant Shares issuable upon the exercise of the Over-Allotment Warrants.

2. The division of this agreement into sections, subsections, paragraphs and other subdivisions and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this agreement. Unless something in the subject matter or context is inconsistent therewith, references herein to sections, subsections, paragraphs and other subdivisions are to sections, subsections, paragraphs and other subdivisions of this agreement.
3. Unless otherwise specified, all amounts expressed herein in terms of money refer to lawful currency of Canada and all payments to be made hereunder shall be made in such currency.

Section 2 Compliance with Securities Laws

1. As of the date of this agreement, (i) the Corporation has prepared and filed the Preliminary Prospectus with the Securities Commissions pursuant to Canadian Securities Laws, together with the required supporting documents and has received the Preliminary MRRS Decision Document in respect thereof, (ii) the Corporation has prepared and filed the Amended and Restated Preliminary Prospectus with the Securities Commissions pursuant to Canadian Securities Laws, together with the required supporting documents and has received the Amended and Restated Preliminary MRRS Decision Document in respect thereof, and (iii) the Corporation has addressed the comments made by such Securities Commissions in respect of the Preliminary Prospectus and Amended and Restated Preliminary Prospectus, and has been cleared by all of the Securities Commissions to file the Prospectus. The Corporation will, promptly following the execution of this agreement and by no later than 5:00 p.m. (Toronto time) on the first business day immediately following the execution of this agreement, prepare and file the Prospectus in both

the English and French languages, in form and substance satisfactory to the Underwriters, with the Securities Commissions under the Canadian Securities Laws, together with the required supporting documents, and will use its commercially reasonable best efforts to obtain the Final MRRS Decision Document therefor. In addition, the Corporation will promptly use its commercially reasonable best efforts to take all other steps and proceedings that may be necessary in order to qualify the Securities for distribution in each of the Qualifying Jurisdictions by the Underwriters and other persons who are registered in a category permitting them to distribute the Securities under the Canadian Securities Laws and who comply with the Canadian Securities laws. The Corporation will promptly and in any event no later than 5:00 p.m. (Toronto time) on the second business day after the execution of this agreement, use its commercially reasonable best efforts to fulfil and comply with, to the satisfaction of the Underwriters, acting reasonably, the Canadian Securities Laws required to be fulfilled or complied with by the Corporation to enable the Securities to be lawfully distributed to the public in the Qualifying Jurisdictions through the Underwriters or any other investment dealers or brokers registered as such in the Qualifying Jurisdictions.

2. Each purchaser who is resident in a Qualifying Jurisdiction shall purchase pursuant to the Prospectus. Each other purchaser shall purchase in accordance with such procedures as the Corporation and the Underwriters may mutually agree, acting reasonably, in order to fully comply with applicable securities laws and the terms of this agreement (including Schedule "5" to this agreement). The Corporation hereby agrees to ensure compliance by the Corporation with all applicable Canadian Securities Laws on a timely basis in connection with the distribution of the Securities to the purchasers resident in the Qualifying Jurisdictions. The Corporation also agrees to file within the periods stipulated under applicable securities laws outside of Canada and at the Corporation's expense all private placement forms required to be filed by the Corporation and the purchasers, respectively, in connection with the Offering and pay all filing fees required to be paid in connection therewith so that the distribution of the Securities outside of Canada may lawfully occur without the necessity of filing a prospectus or any similar document under the applicable securities laws outside of Canada.

Section 3 Due Diligence

1. Prior to the filing of the Prospectus and, if applicable, prior to the filing of any Supplemental Material, the Corporation shall allow the Underwriters to participate fully in the preparation of such documents and shall allow the Underwriters to conduct all due diligence which the Underwriters may reasonably require in order to fulfil their obligations as underwriters and in order to enable the Underwriters responsibly to execute any certificate related to such documents required to be executed by them under applicable securities laws.

Section 4 Distribution and Certain Obligations of Underwriters

1. During the course of the distribution of the Securities to the public by or through the Underwriters, the Underwriters will offer and sell such Securities to the public only in those jurisdictions where they may be lawfully offered for sale or sold and only at the applicable prices set out on the cover page of the Prospectus. For the purposes of this Section 4(1), the Underwriters shall be entitled to assume that the Securities may be lawfully offered for sale, sold and distributed in the Qualifying Jurisdictions if the Final MRRS Decision Document has been issued evidencing that a receipt for the Prospectus has been issued by the Securities Commissions. The Underwriters will comply with applicable laws, including the Canadian Securities Laws, in connection with the offer, sale and distribution of the Securities. Except in the Qualifying Jurisdictions, the Underwriters will not, directly or indirectly, solicit offers to purchase or sell the Securities or deliver the Amended and Restated Preliminary Prospectus, the

Prospectus, the Preliminary U.S. Placement Memorandum, the U.S. Placement Memorandum or any Supplemental Material so as to require registration of the Securities or filing of a prospectus with respect to the Securities under the laws of any jurisdiction, including, without limitation, the United States. In addition, all offers or sales of Securities will be made in accordance with Schedule “5” to this agreement. Each Underwriter will cause the undertakings contained in this section to be contained in any agreements among the members of any banking, selling or other group formed for the distribution of the Securities and will require any member for the banking, selling or other group formed for the distribution of the Securities to comply with applicable Canadian Securities Laws and U.S. Securities Laws.

2. Each of the Underwriters represents and warrants to the Corporation that it, or its affiliate, if applicable, has the requisite registrations or licences under applicable Canadian Securities Laws and U.S. Securities Laws to distribute the Securities in accordance with the terms of this agreement.
3. The Underwriters will complete and will use their reasonable efforts to cause members of their selling group (if any) to complete the distribution of the Securities as soon as possible after the Time of Closing. The Underwriters will notify the Corporation when, in the Underwriters’ opinion, the Underwriters and the members of their selling group (if any) have ceased distribution of the Securities and, promptly after completion of the distribution, will provide the Corporation, in writing with a breakdown of the number of Securities distributed in each of the Qualifying Jurisdictions where that breakdown is required by the applicable Securities Commissions for the purposes of calculating fees payable to that Securities Commission.
4. No Underwriter will be liable to the Corporation under this Section 4 with respect to a default by any of the other Underwriters.

Section 5 United States Offering Restrictions

1. Any offer and sale of the Securities in the United States, or to, or for the account or benefit of, a U.S. Person, if any, shall be made to Substituted Purchasers that are Institutional Accredited Investors or to Qualified Institutional Buyers as such terms are defined in, and in accordance with the terms and conditions set out in Schedule “5” to this agreement, which terms and conditions and the representations, warranties and covenants of the parties therein are hereby incorporated by reference. To the extent that Substituted Purchasers purchase Securities at the Time of Closing or the Over-Allotment Time of Closing, the obligations of the Underwriters to purchase such Securities will be reduced by the number of Securities purchased by such Substituted Purchasers. For greater certainty, the Corporation shall pay to the Underwriters an Underwriting Fee in respect of any Securities sold by the Corporation to Substituted Purchasers and the Corporation shall grant to the Underwriters Compensation Options in respect of any Offered Units or Over-Allotment Shares sold by the Corporation to Substituted Purchasers, if any.
2. The Corporation and the Underwriters agree that the provisions of Schedule “5” to this agreement, entitled “Terms and Conditions for United States Offers and Sales”, apply in respect of all offers and sales of the Securities in the United States, or to, or for the account or benefit of, a U.S. Person, if any, and are incorporated by reference in and shall form part of this agreement.

Section 6 Conditions of the Offering

The Underwriters’ obligations under this agreement to purchase the Offered Units and, to the extent the Over-Allotment Option is exercised, the Over-Allotment Securities, if any, are subject to the accuracy, in all material respects, of the representations and warranties of the Corporation and SunOpta

contained in this agreement as of the date of this agreement and as of the Time of Closing and the Over-Allotment Time of Closing, if applicable, the performance by the Corporation and SunOpta of their respective obligations under this agreement and each of the following conditions:

1. the Prospectus having been filed with the Securities Commissions and the Final MRRS Decision Document having been obtained by the Corporation under the Canadian Securities Laws;
2. the satisfactory completion of due diligence by the Underwriters;
3. the completion of the Reorganization and the receipt by SunOpta and the Corporation of all necessary consents and approvals in respect of the Reorganization, except where the failure to obtain any such consents or approvals would not have a Material Adverse Effect on the Corporation;
4. the Corporation and SunOpta delivering to the Underwriters and their counsel written evidence of the receipt of, or status of, all necessary consents and approvals in respect of the Reorganization, except where the failure to obtain any such consents or approvals would not have a Material Adverse Effect on the Corporation;
5. the Corporation delivering to the Underwriters, at the Time of Closing, a certificate dated the Closing Date addressed to the Underwriters and signed by the chief executive officer and chief financial officer of the Corporation (or such other officers of the Corporation as the Underwriters may agree to), in a form satisfactory to the Underwriters and their counsel, acting reasonably, certifying, to the best of the knowledge, information and belief of such officers after due inquiry, on behalf of the Corporation, and not in their personal capacities that:
 - (a) the Corporation has complied with all the covenants and satisfied all the terms and conditions of this agreement to be complied with and satisfied at or prior to the Time of Closing; and
 - (b) the representations and warranties of the Corporation contained in this agreement are true and correct, in all material respects, as at the Time of Closing, with the same force and effect as if made on and as at the Time of Closing, after giving effect to the transactions contemplated by this agreement;
6. SunOpta delivering to the Underwriters, at the Time of Closing, a certificate dated the Closing Date addressed to the Underwriters and signed by the chief executive officer and chief financial officer of SunOpta (or such other officers of SunOpta as the Underwriters may agree to), in a form satisfactory to the Underwriters and their counsel, acting reasonably, certifying, to the best of the knowledge, information and belief of such officers after due inquiry, on behalf of SunOpta, and not in their personal capacities that:
 - (a) SunOpta has complied with all the covenants and satisfied all the terms and conditions of this agreement to be complied with and satisfied at or prior to the Time of Closing; and
 - (b) the representations and warranties of SunOpta contained in this agreement are true and correct, in all material respects, as of immediately prior to the completion of the Reorganization or as at the Time of Closing, as applicable, with the same force and effect as if made immediately prior to the completion of the Reorganization or as at the Time of Closing, as applicable;

7. the Underwriters receiving at the Time of Closing legal opinions to be addressed to the Underwriters, in form and substance acceptable to the Underwriters and their counsel, acting reasonably, of Wildeboer Dellelce LLP, Canadian counsel to the Corporation (who may rely, to the extent appropriate in the circumstances, on the opinions of local counsel acceptable to counsel to the Corporation and counsel to the Underwriters as to the qualification and distribution of the Securities for sale and distribution to the public and as to other matters governed by the laws of jurisdictions in Canada other than the Province of Ontario and may rely, to the extent appropriate in the circumstances, as to matters of fact, on certificates of officers, public and exchange officials or of the auditors or transfer agent of the Corporation), to the effect set forth in Schedule “6(7)”;
8. the Underwriters receiving at the Time of Closing legal opinions to be addressed to the Underwriters, in form and substance acceptable to the Underwriters and their counsel, acting reasonably, of SunOpta’s external Canadian legal counsel (who may rely, to the extent appropriate in the circumstances, on the opinions of local counsel acceptable to counsel to SunOpta and counsel to the Underwriters), as to (i) SunOpta having the corporate power, capacity and authority to (a) execute and file the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus, (b) execute and deliver the Underwriting Agreement, and (c) execute and deliver the Transfer Agreement and any of the other Reorganization Agreements to which it is party, and to perform its obligations thereunder; (ii) all necessary corporate action having been taken by SunOpta to authorize the execution and delivery of the Underwriting Agreement and that the Underwriting Agreement having been duly authorized, executed and delivered by SunOpta and constituting a valid and binding obligation of SunOpta, enforceable against it in accordance with the terms thereof, subject to the usual qualifications; and (iii) all necessary corporate action having been taken by SunOpta, to the extent applicable, to authorize the execution and delivery of the Reorganization Agreements and each of the Reorganization Agreements, to the extent applicable, having been duly authorized, executed and delivered by SunOpta and constituting a valid and binding obligation of SunOpta, enforceable against it in accordance with the terms thereof, subject to the usual qualifications;
9. the Underwriters receiving at the Time of Closing a legal opinion of Dunnington, Bartholow & Miller LLP, the Corporation’s special United States legal counsel, addressed to the Underwriters, in form and substance acceptable to the Underwriters and their counsel, acting reasonably, with respect to the following matters: (a) that each of the U.S. Subsidiaries has been duly organized under the laws of its jurisdiction of incorporation, with corporate power and authority to conduct its business as currently conducted and described in the Prospectus and is not discontinued and has not been dissolved; (b) all necessary corporate action has been taken by, to the extent applicable, any United States subsidiaries of SunOpta to authorize the execution and delivery of the Reorganization Agreements; (c) each of the Reorganization Agreements has been duly authorized, executed and delivered by, to the extent applicable, any United States subsidiaries of SunOpta, and each of the U.S. Reorganization Agreements constitutes a valid and binding obligation of, to the extent applicable, the parties thereto, enforceable against those parties in accordance with the terms thereof, subject to certain qualifications; (d) that the Corporation is not and, after giving effect to the Offering, will not be required to be registered as, as “investment company” as such term is defined in the United States Investment Company Act of 1940, as amended; and (e) that registration will not be required under the U.S. Securities Act in connection with (i) the sale of the Securities in Canada and elsewhere outside the United States, where permitted, to persons who are not U.S. Persons and who are not acting for the account or benefit of U.S. Persons or persons in the United States, and (ii) the sale of the Securities by the Corporation in the United States or to, or for the account or benefit of, U.S. Persons, provided that such offers and sales are made in accordance with Schedule “5” to this agreement; provided that

- the opinions in clauses (d) and (e)(ii) of this paragraph shall not be required if there are no such sales in the United States or to, or for the account or benefit of, U.S. Persons;
10. the Underwriters receiving at the Time of Closing legal opinions addressed to the Underwriters, in form and substance acceptable to the Underwriters and their counsel, acting reasonably, in respect of title to the properties at Waterdown, Ontario and St. Bruno de Guigues, Quebec that are described in the Prospectus as being owned by the Corporation;
 11. the Underwriters receiving at the Time of Closing a legal opinion of the Corporation's Québec counsel, addressed to the Underwriters, in form and substance acceptable to the Underwriters and their counsel, acting reasonably, regarding compliance with the laws of Québec relating to the use of the French language in connection with the offer, sale and/or distribution of the Securities in the Province of Québec and the documents (including the Amended and Restated Preliminary Prospectus, the Prospectus, any Supplemental Material, and the certificates representing the Securities) to be delivered to purchasers in the Province of Québec;
 12. the Shares, the Underlying Shares and the Warrants shall have been approved for listing and posted for trading on the TSX on the business day immediately preceding the Closing Date, subject only to the standard listing conditions of the TSX;
 13. the Corporation and SunOpta will have caused the auditors of the Corporation to deliver to the Underwriters a comfort letter, dated the Closing Date, in form and substance satisfactory to the Underwriters, acting reasonably, bringing forward to a date not less than two business days prior to the Closing Date the information contained in the comfort letter referred to in Section 10(3) of this agreement; and
 14. the Underwriters having received at or before the Time of Closing an executed lock-up Agreement from SunOpta in the form attached hereto as Schedule "6(14)".

Section 7 Representations and Warranties of SunOpta

1. SunOpta hereby represents and warrants to the Underwriters as of the date hereof and as of immediately prior to the completion of the Reorganization that:
 - (a) SunOpta and each of its subsidiaries comprising part of the Opta Minerals Group (as denoted on Schedule "7(1)(a)") have been incorporated and organized and are validly subsisting under the laws of their respective jurisdictions of incorporation, are current and up-to-date with all material filings required to be made by them in the respective jurisdictions and have all requisite corporate capacity, power and authority and are qualified or authorized to carry on their respective businesses as now conducted and to own or lease and operate their respective property and assets in all jurisdictions where such qualification or authorization is required, except where the failure to be so qualified or authorized would not have a Material Adverse Effect on the Opta Minerals Group;
 - (b) the subsidiaries of SunOpta denoted on Schedule "7(1)(a)" are the only subsidiaries of SunOpta that comprise part of the Opta Minerals Group and, except as disclosed in Schedule "7(1)(b)" hereto, all of the outstanding shares of such subsidiaries are fully paid and non-assessable and beneficially owned directly or indirectly by SunOpta free and clear of all mortgages, liens, charges, pledges, security interests, encumbrances, claims or demands and no person has any agreement, option, right or privilege (whether pre-emptive, contractual or otherwise) capable of becoming an agreement for the purchase,

acquisition, subscription for or issue of any of the unissued shares or other securities of such subsidiaries or for the purchase or acquisition of any of the outstanding shares or other securities of such subsidiaries;

- (c) the Opta Minerals Group has conducted and is conducting its business in compliance with all applicable laws, rules, regulations, tariffs, orders and directives of each jurisdiction in which it carries on its businesses (except when the failure to do so would not have a Material Adverse Effect on the Opta Minerals Group) and possesses all material certificates, authorities, permits or licences issued by the appropriate provincial, state, municipal, federal or other governmental or regulatory agency or body necessary to carry on its business currently as carried on, or contemplated to be carried on, by it, is in compliance, in all material respects, with such certificates, authorities, permits and licences and with all laws, regulations, tariffs, rules, orders and directives material to its operations, including, without limitation, all laws, regulations and statutes relating to mining claims, concessions, licenses, leases or other instruments and the Opta Minerals Group has not received any notice of proceedings relating to the revocation or modification of any such certificates, authorities, permits, licences, mining claims, concessions, leases or other instruments which, singly or in the aggregate, if the subject of an unfavourable decision, order, ruling or finding, would have a Material Adverse Effect on the Opta Minerals Group and has not received any notice of the revocation or cancellation of, or any intention to revoke or cancel, any such licence, permit, approval, consent, certificate, registration or authorization;
- (d) except as disclosed in Schedule “7(1)(d)” hereto, the Opta Minerals Group is the absolute legal and beneficial owner of, and has good and marketable title to, all of its material assets, free of all mortgages, liens, charges, pledges, security interests, encumbrances, claims or demands whatsoever, and no other material assets or rights are necessary for the conduct of the business of the Opta Minerals Group, and, subject to compliance with all applicable environmental laws, regulations and permits, there are no restrictions on the ability of the Opta Minerals Group to use, transfer or otherwise exploit such assets or rights, and the Opta Minerals Group does not know of any claim or basis for a claim that might or could adversely affect its rights to use, transfer or otherwise exploit such assets or rights and the Opta Minerals Group has no responsibility or obligation to pay any commission, royalty, licence, fee or similar payment to any person with respect to such assets or rights;
- (e) the entering into and the performance of the transactions contemplated in this agreement and in the other Documents:
 - (i) do not require any consent, approval, authorization or order of any court or governmental agency or body, except that which may be required under applicable securities legislation or stock exchange requirements;
 - (ii) will not contravene any statute or regulation of any governmental authority which is binding on the Opta Minerals Group; and
 - (iii) will not result in the breach of, or be in conflict with, or constitute a default under, or create a state of facts which, after notice or lapse of time, or both, would constitute a default under any term or provision of the constating documents, articles, by-laws or resolutions relating to the Opta Minerals Group or any mortgage, note, indenture, contract or agreement (written or oral),

instrument, lease or other document relating to the Opta Minerals Group, or any judgment, decree or order or any term or provision thereof, which breach, conflict or default would have a Material Adverse Effect on the Opta Minerals Group;

- (f) no default exists in the performance or observance of any material obligation, agreement, covenant or condition contained in any contract, indenture, loan agreement, note, lease or other agreement or instrument relating to the Opta Minerals Group;
- (g) except as disclosed in the Amended and Restated Preliminary Prospectus or the Prospectus, there is no action, proceeding or, to SunOpta's knowledge, investigation (whether or not purportedly on behalf of SunOpta or any subsidiary thereof) pending or, to SunOpta's knowledge, threatened by or against or affecting the Opta Minerals Group at law or in equity or before any international, federal, provincial, state, municipal or other governmental department, commission, board or agency, domestic or foreign, which could reasonably be expected to have a Material Adverse Effect on the Opta Minerals Group;
- (h) SunOpta maintains accurate books and records reflecting the assets and liabilities of the Opta Minerals Group and maintains proper and adequate internal accounting controls which provide assurance that (i) transactions are executed with management's authorization; (ii) transactions are recorded as necessary to permit preparation of combined financial statements for the Opta Minerals Group and to maintain accountability for the Opta Minerals Group's consolidated assets; (iii) access to the Opta Minerals Group's consolidated assets is permitted only in accordance with management's authorization; (iv) the reporting of the Opta Minerals Group's assets is compared with existing assets at regular intervals; and (v) accounts, notes and other receivables and inventory are recorded accurately, and proper and adequate procedures are implemented to effect the collection thereof on a current and timely basis; and
- (i) the operations carried on by the Opta Minerals Group are in material compliance with all applicable federal, provincial, state and municipal environmental, health and safety statutes, regulations and permits except to the extent that any such non-compliance would not have a Material Adverse Effect on the Opta Minerals Group. Except as otherwise described in the Amended and Restated Preliminary Prospectus and the Prospectus, none of such operations is subject to any judicial or administrative proceeding alleging the violation of any federal, provincial, state or municipal environmental, health or safety statute or regulation or is subject to any investigation concerning whether any remedial action is needed to respond to a release of any Hazardous Material (as defined below) into the environment. Except in material compliance with applicable environmental laws, none of the premises currently occupied by the Opta Minerals Group has at any time been used by the Opta Minerals Group or, to the knowledge of the Opta Minerals Group, by any other occupier, as a waste storage or waste disposal site or to operate a waste management business. Except as otherwise described in the Amended and Restated Preliminary Prospectus and the Prospectus, the Opta Minerals Group has no material contingent liability of which it has knowledge or reasonably should have knowledge in connection with any release of any Hazardous Material on or into the environment from any of the premises currently occupied by the Opta Minerals Group or from the operations carried out thereon except to the extent such release is in compliance with all applicable laws or to the extent such non-compliance, if any, would not have a Material Adverse Effect on the Opta Minerals Group. Neither the Opta Minerals Group

nor, to the knowledge of the Opta Minerals Group, any occupier of the premises currently occupied by the Opta Minerals Group, generates, transports, treats, stores or disposes of any waste, subject waste, hazardous waste, deleterious substance, industrial waste (as defined in applicable federal, provincial, state or municipal legislation) on any of the premises currently occupied by the Opta Minerals Group or any subsidiary in contravention of applicable federal, provincial, state or municipal laws or regulations enacted for the protection of the natural environment or human health except to the extent that any such contravention would not have a Material Adverse Effect on the Opta Minerals Group. No underground storage tanks or surface impoundments containing a petroleum product or Hazardous Material are known to be located on any of the premises currently occupied by the Opta Minerals Group in contravention of applicable federal, provincial, state or municipal laws or regulations enacted for the protection of the natural environment or human health, except to the extent that any such contravention would not have a Material Adverse Effect on the Opta Minerals Group. For the purposes of this subparagraph, "**Hazardous Material**" means any contaminant, pollutant, subject waste, hazardous waste, deleterious substance, industrial waste, toxic matter or any other substance that when released into the natural environment is likely to cause, at some immediate or future time, material harm or degradation to the natural environment or material risk to human health and, without restricting the generality of the foregoing, includes any contaminant, pollutant, subject waste, deleterious substance, industrial waste, toxic matter or hazardous waste as defined by applicable federal, provincial, state or municipal laws or regulations enacted for the protection of the natural environment or human health.

2. SunOpta hereby represents and warrants to the Underwriters as of the date hereof and as at the Time of Closing:
 - (a) each of the Reorganization Agreements has been, or will be prior to the Time of Closing, duly authorized, executed and delivered by the parties thereto and each of the Reorganization Agreements constitutes a valid and binding obligation of the parties thereto, enforceable against the parties thereto in accordance with the terms thereof, except that the enforcement thereof may be limited by (i) bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the rights of creditors generally, (ii) equitable remedies, including, without limitation, specific performance and injunction, may be granted only in the discretion of a court of competent jurisdiction, and (iii) rights of indemnity and contribution provided for herein may be limited under applicable law;
 - (b) the authorized capital of the Corporation consists of an unlimited number of common shares, of which (i) 100 common shares are issued and outstanding as at the date hereof, (ii) 12,000,000 common shares will be issued and outstanding immediately following completion of the Reorganization, and (iii) 16,500,000 common shares will be issued and outstanding immediately following the Time of Closing (assuming no issuances of Over-Allotment Shares and no issuances of any Underlying Shares). Immediately prior to the Time of Closing, SunOpta will be the beneficial and legal owner of 100% of the issued and outstanding common shares of the Corporation and immediately following the Time of Closing SunOpta will be the beneficial and legal owner of 72.7% of the issued and outstanding common shares of the Corporation;
 - (c) the combined balance sheets of the Opta Minerals Group as at September 30, 2004 and December 31, 2003 and 2002, and the combined statements of earnings, retained earnings and cash flows for the nine month periods ended September 30, 2004 and 2003, and the

years ended December 31, 2003, 2002 and 2001, have been prepared in accordance with Canadian generally accepted accounting principles, comply in all material respects with applicable accounting requirements and published rules and regulations of the Securities Commissions, and present fairly, in all material respects, the financial position of the Opta Minerals Group as at September 30, 2004 and December 31, 2003 and 2002 and the results of the operations and cash flows of the Opta Minerals Group for the nine month periods ended September 30, 2004 and 2003 and the years ended December 31, 2003, 2002 and 2001 in accordance with Canadian generally accepted accounting principles;

- (d) PricewaterhouseCoopers LLP, which has expressed its opinion on the audited combined financial statements of the Opta Minerals Group, has been “independent” with respect to the Opta Minerals Group at all relevant times within the meaning of applicable rules and regulations and there has not been any disagreement (within the meaning of National Instrument 51-102 of the Canadian Securities Administrators) with the auditors of SunOpta or the Corporation in respect of the Opta Minerals Group;
- (e) all necessary tax returns and notices in respect of the Opta Minerals Group, including any such returns and notices required in connection with the Reorganization, if any, have been filed and all applicable taxes in respect of the Opta Minerals Group of whatever nature for all tax years to the date hereof to the extent such taxes have become due or have been alleged to be due, have been paid, and SunOpta is not aware of any tax deficiencies or interest or penalties accrued or accruing, or alleged to be accrued or accruing, thereon with respect to the Opta Minerals Group where, in any of the above cases, it might reasonably be expected to result in a Material Adverse Effect on the Opta Minerals Group; and
- (f) at all times up to the Time of Closing and the Over-Allotment Time of Closing, if applicable, each of the Offering Documents constituted and will constitute full, true and plain disclosure of all material facts required to be stated therein, and did not and will not include an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in the light of the circumstances under which they were made, not misleading.

Section 8 Representations and Warranties of the Corporation

1. The Corporation hereby represents and warrants to the Underwriters as of immediately following the completion of the Reorganization and as at the Time of Closing:
 - (a) each of the Corporation and the Subsidiaries has been incorporated and organized and is validly subsisting under the laws of their respective jurisdictions of incorporation, is current and up-to-date with all material filings required to be made by them in the respective jurisdictions and has all requisite corporate capacity, power and authority and is qualified or authorized to carry on their respective businesses as conducted by it and to own or lease and operate their respective property and assets in all jurisdictions where such qualification or authorization is required (except where the failure to be so qualified or authorized would not have a Material Adverse Effect on the Corporation) and, in the case of the Corporation, to undertake the Offering and the filing of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus and to carry out all other obligations and transactions contemplated herein, including entering into, executing and delivering the Documents and, to the extent applicable, the Canadian Reorganization Agreements, and carrying out its obligations thereunder; and

- (b) the only material subsidiaries of the Corporation are those denoted on Schedule “8(1)(b)” and, except as disclosed in that schedule, all of the outstanding shares of such subsidiaries are fully paid and non-assessable and beneficially owned directly or indirectly by the Corporation free and clear of all mortgages, liens, charges, pledges, security interests, encumbrances, claims or demands and no person has any agreement, option, right or privilege (whether pre-emptive, contractual or otherwise) capable of becoming an agreement for the purchase, acquisition, subscription for or issue of any of the unissued shares or other securities of such subsidiaries or for the purchase or acquisition of any of the outstanding shares or other securities of such subsidiaries.
2. The Corporation hereby represents and warrants to the Underwriters as of the date hereof and as at the Time of Closing:
- (a) except as disclosed in Schedule “8(2)(a)” hereto, the Corporation is the absolute legal and beneficial owner of, and has good and marketable title to, all of its material assets, free of all mortgages, liens, charges, pledges, security interests, encumbrances, claims or demands whatsoever, and no other material assets or rights are necessary for the conduct of the business of the Corporation, and, subject to compliance with all applicable environmental laws, regulations and permits, there are no restrictions on the ability of the Corporation to use, transfer or otherwise exploit such assets or rights, and the Corporation does not know of any claim or basis for a claim that might or could adversely affect its rights to use, transfer or otherwise exploit such assets or rights and the Corporation has no responsibility or obligation to pay any commission, royalty, licence, fee or similar payment to any person with respect to such assets or rights;
- (b) the Corporation and the Subsidiaries own or, to their knowledge, after due enquiry, possess adequate and enforceable rights to use, all patents, patent applications, other patent rights, trademarks, trademark applications, trade names, services marks, copyrights, copyright applications, licenses, methods, unpatented inventions, know-how, trade secrets and all other similar rights and proprietary knowledge (collectively, the “**Intangibles**”) necessary for the conduct of their business as described in the Prospectus, free and clear of all Liens. Neither the Corporation nor any of the Subsidiaries has received any notice of, and to its knowledge, after due enquiry, is not aware of, any infringement of or conflict with rights of others with respect to any Intangibles which, singly or in the aggregate, if the subject of an unfavourable decision, ruling or finding, would have a Material Adverse Effect on the Corporation. The Corporation and the Subsidiaries have taken all commercially reasonable measures to protect the confidentiality and value of all of the Intangibles. To the knowledge of the Corporation, after due enquiry, no disclosure of any material Intangibles has been made in a manner that would prevent the Corporation or the Subsidiaries from obtaining a patent in respect of any Intangibles that would otherwise be susceptible to patent;
- (c) no royalty or other fee is required to be paid to any other party in respect of the Intangibles and there are no restrictions on the ability of the Corporation or any of the Subsidiaries to exploit or assign all rights in the Intangibles;
- (d) the entering into and the performance of the transactions contemplated in this agreement and in the other Documents:

- (i) do not require any consent, approval, authorization or order of any court or governmental agency or body, except that which may be required under applicable securities legislation or stock exchange requirements;
 - (ii) will not contravene any statute or regulation of any governmental authority which is binding on the Corporation or any subsidiary thereof; and
 - (iii) will not result in the breach of, or be in conflict with, or constitute a default under, or create a state of facts which, after notice or lapse of time, or both, would constitute a default under any term or provision of the constating documents, articles, by-laws or resolutions of the Corporation or any subsidiary thereof or any mortgage, note, indenture, contract or agreement (written or oral), instrument, lease or other document to which the Corporation or any subsidiary thereof is a party, or any judgment, decree or order or any term or provision thereof, which breach, conflict or default would have a Material Adverse Effect on the Corporation;
- (e) no default exists in the performance or observance of any material obligation, agreement, covenant or condition contained in any contract, indenture, loan agreement, note, lease or other agreement or instrument to which the Corporation or any Canadian Subsidiary or U.S. Subsidiary is a party;
- (f) except as disclosed in the Amended and Restated Preliminary Prospectus or the Prospectus, there is no action, proceeding or, to the Corporation's knowledge, investigation (whether or not purportedly on behalf of the Corporation or any subsidiary) pending or, to the Corporation's knowledge, threatened by or against or affecting the Corporation, at law or in equity or before any international, federal, provincial, state, municipal or other governmental department, commission, board or agency, domestic or foreign, which could reasonably be expected to have a Material Adverse Effect on the Corporation or which questions the validity of the issuance of the Securities or any action taken or to be taken by the Corporation in connection with this agreement;
- (g) the authorized capital of the Corporation consists of an unlimited number of common shares, of which (i) 100 common shares are issued and outstanding as at the date hereof, (ii) 12,000,000 common shares will be issued and outstanding immediately following completion of the Reorganization, and (iii) 16,500,000 common shares will be issued and outstanding immediately following the Time of Closing (assuming no issuances of Over-Allotment Shares and no issuances of any Underlying Shares). Immediately prior to the Time of Closing, SunOpta will be the beneficial and legal owner of 100% of the issued and outstanding common shares of the Corporation and immediately following the Time of Closing SunOpta will be the beneficial and legal owner of 72.7% of the issued and outstanding common shares of the Corporation;
- (h) except for the Warrants to be issued pursuant to the Warrant Indenture or as disclosed in Schedule "8(2)(h)" hereto, the Corporation is not party to and has not granted any agreement, warrant, option or right or privilege capable of becoming an agreement, for the purchase, subscription or issuance of any securities of the Corporation;
- (i) each of the Reorganization Agreements has been, or will be prior to the Time of Closing, duly authorized, executed and delivered by the parties thereto and each of the Reorganization Agreements constitutes a valid and binding obligation of the parties

thereto, enforceable against the parties thereto in accordance with the terms thereof, except that the enforcement thereof may be limited by (i) bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the rights of creditors generally, (ii) equitable remedies, including, without limitation, specific performance and injunction, may be granted only in the discretion of a court of competent jurisdiction, and (iii) rights of indemnity and contribution provided for herein may be limited under applicable law;

- (j) each of the Documents has been, or will be prior to the Time of Closing, duly authorized, and, except for the certificates representing the Over-Allotment Securities and Additional Compensation Options, if any, executed and delivered by the Corporation, and the certificates representing the Over-Allotment Securities and Additional Compensation Options, if any, shall be executed and delivered prior to the Over-Allotment Time of Closing, and each of the Documents constitutes, or will upon such execution and delivery, constitute, a valid and binding obligation of the Corporation, enforceable against the Corporation in accordance with the terms thereof, except that the enforcement thereof may be limited by (i) bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the rights of creditors generally, (ii) equitable remedies, including, without limitation, specific performance and injunction, may be granted only in the discretion of a court of competent jurisdiction, and (iii) rights of indemnity and contribution provided for herein may be limited under applicable law;
- (k) the combined balance sheets of the Opta Minerals Group as at September 30, 2004 and December 31, 2003 and 2002, and the combined statements of earnings, retained earnings and cash flows for the nine month periods ended September 30, 2004 and 2003, and the years ended December 31, 2003, 2002 and 2001, have been prepared in accordance with Canadian generally accepted accounting principles, comply in all material respects with applicable accounting requirements and published rules and regulations of the Canadian securities commissions, and present fairly, in all material respects, the financial position of the Opta Minerals Group as at September 30, 2004 and December 31, 2003 and 2002 and the results of the operations and cash flows of the Opta Minerals Group for the nine month periods ended September 30, 2004 and 2003 and the years ended December 31, 2003, 2002 and 2001 in accordance with Canadian generally accepted accounting principles;
- (l) the Corporation maintains accurate books and records reflecting the assets and liabilities of the Corporation and maintains proper and adequate internal accounting controls which provide assurance that (i) transactions are executed with management's authorization; (ii) transactions are recorded as necessary to permit preparation of consolidated financial statements for the Corporation and to maintain accountability for the Corporation's consolidated assets; (iii) access to the Corporation's consolidated assets is permitted only in accordance with management's authorization; (iv) the reporting of the Corporation's assets is compared with existing assets at regular intervals; and (v) accounts, notes and other receivables and inventory are recorded accurately, and proper and adequate procedures are implemented to effect the collection thereof on a current and timely basis;
- (m) PricewaterhouseCoopers LLP, which has expressed its opinion on the audited combined financial statements of the Corporation, has been "independent" with respect to the Corporation at all relevant times within the meaning of applicable rules and regulations and there has not been any disagreement (within the meaning of National Instrument 51-102 of the Canadian Securities Administrators) with the auditors of the Corporation;

- (n) except for the Underwriters, there is no person, firm or corporation, acting or purporting to act at the request of the Corporation, who is entitled to any brokerage or finder's fee in connection with the transactions contemplated herein;
- (o) all necessary tax returns and notices in respect of the Corporation, including any such returns and notices required in connection with the Reorganization have, been filed and all applicable taxes in respect of the Corporation of whatever nature for all tax years to the date hereof to the extent such taxes have become due or have been alleged to be due, have been paid, and the Corporation is not aware of any tax deficiencies or interest or penalties accrued or accruing, or alleged to be accrued or accruing, thereon with respect to the Corporation where, in any of the above cases, it might reasonably be expected to result in a Material Adverse Effect on the Corporation;
- (p) other than in connection with the Reorganization, none of the Corporation or any subsidiary thereof has approved, has entered into any agreement in respect of, or has knowledge of:
 - (i) the purchase of any material property or any interest therein or the sale, transfer or other disposition of any material property or any interest therein currently owned, directly or indirectly, by the Corporation or any subsidiary thereof whether by asset sale, transfer of shares, or otherwise;
 - (ii) the change of control (by sale or transfer of shares or sale of all or substantially all of the assets of the Corporation or any subsidiary or otherwise) of the Corporation or any subsidiary, or
 - (iii) a proposed or planned disposition of shares by any shareholder who owns, directly or indirectly, 5% or more of the issued and outstanding shares of the Corporation;
- (q) the operations carried on by the Corporation are in material compliance with all applicable federal, provincial, state and municipal environmental, health and safety statutes, regulations and permits except to the extent that any such non-compliance would not have a Material Adverse Effect on the Corporation. Except as otherwise described in the Amended and Restated Preliminary Prospectus and the Prospectus, none of such operations is subject to any judicial or administrative proceeding alleging the violation of any federal, provincial, state or municipal environmental, health or safety statute or regulation or is subject to any investigation concerning whether any remedial action is needed to respond to a release of any Hazardous Material into the environment. Except in material compliance with applicable environmental laws, none of the premises currently occupied by the Corporation or any subsidiary thereof has at any time been used by the Corporation or such subsidiary or, to the knowledge of the Corporation, by any other occupier, as a waste storage or waste disposal site or to operate a waste management business. Except as otherwise described in the Amended and Restated Preliminary Prospectus and the Prospectus, neither the Corporation nor any subsidiary thereof has any material contingent liability of which it has knowledge or reasonably should have knowledge in connection with any release of any Hazardous Material on or into the environment from any of the premises currently occupied by the Corporation or any subsidiary thereof or from the operations carried out thereon except to the extent such release is in compliance with all applicable laws or to the extent such non-compliance, if any, would not have a Material Adverse Effect on the Corporation. Neither the

Corporation or any subsidiary thereof nor, to the knowledge of the Corporation, any occupier of the premises currently occupied by the Corporation or any subsidiary thereof, generates, transports, treats, stores or disposes of any waste, subject waste, hazardous waste, deleterious substance, industrial waste (as defined in applicable federal, provincial, state or municipal legislation) on any of the premises currently occupied by the Corporation or any subsidiary in contravention of applicable federal, provincial, state or municipal laws or regulations enacted for the protection of the natural environment or human health except to the extent that any such contravention would not have a Material Adverse Effect on the Corporation. No underground storage tanks or surface impoundments containing a petroleum product or Hazardous Material are known to be located on any of the premises currently occupied by the Corporation or any subsidiary thereof in contravention of applicable federal, provincial, state or municipal laws or regulations enacted for the protection of the natural environment or human health, except to the extent that any such contravention would not have a Material Adverse Effect on the Corporation;

- (r) at all times up to the Time of Closing and the Over-Allotment Time of Closing Time, if applicable, each of the Offering Documents constituted and will constitute full, true and plain disclosure of all material facts required to be stated therein, and did not and will not include an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in the light of the circumstances under which they were made, not misleading;
- (s) no Securities Commission, stock exchange or comparable authority has issued any order preventing or suspending the use of any of the Offering Documents or preventing or suspending the distribution of the Securities or the trading of securities of the Corporation generally and the Corporation is not aware of any investigation, order, inquiry or proceeding that has been commenced or which is pending, contemplated or threatened by any such authority;
- (t) except as otherwise described in the Amended and Restated Preliminary Prospectus and the Prospectus, none of the directors or officers of the Corporation or any subsidiary thereof or any associate or affiliate of any of the foregoing had or has any material interest, direct or indirect, in the transactions contemplated by this agreement or in any proposed material transaction with the Corporation or any subsidiary thereof which, as the case may be, materially affects, is material to or will or may reasonably be expected to materially affect the Corporation or any subsidiary thereof;
- (u) to the best of the Corporation's knowledge, information and belief, after due inquiry, none of the directors and officers of the Corporation or any of the Canadian Subsidiaries or U.S. Subsidiaries is or has ever been subject to prior regulatory, criminal or bankruptcy proceedings in Canada, the United States or elsewhere;
- (v) there are no material business relationships or related party transactions within the meaning of Ontario Securities Commission Rule 61-501 involving the Corporation and SunOpta and/or any of the Subsidiaries or any other person, except as described in the Amended and Restated Preliminary Prospectus and the Prospectus;
- (w) there is not, in the constating documents of the Corporation or in any agreement, mortgage, note, debenture, indenture or other instrument or document to which the Corporation is a party, any restriction upon or impediment to, the declaration or payment

of dividends by the directors of the Corporation or the payment of dividends by the Corporation to the holders of its common shares;

- (x) the Corporation is a “foreign issuer”, as defined in Regulation S under the U.S. Securities Act, and is not an “investment company”, as defined in the United States Investment Company Act of 1940, as amended;
- (y) Equity Transfer Services Inc. at its office in Toronto, has been duly appointed as the transfer agent and registrar for the common shares of the Corporation (including the Shares and the Underlying Shares) and as warrant agent for the Warrants; and
- (z) the Corporation has not withheld, and will not withhold from the Underwriters any material facts or material changes relating to the Corporation.

Section 9 Covenants of SunOpta and the Corporation

1. Each of the Corporation and SunOpta covenants with the Underwriters that:
 - (a) it will promptly inform the Underwriters in writing during the period prior to the completion of the distribution of the Securities of the full particulars of:
 - (i) any material change (whether actual, anticipated, contemplated or proposed by, or threatened against, the Opta Minerals Group, if prior to the completion of the Reorganization, or the Corporation, if following the completion of the Reorganization) in the assets, liabilities (contingent or otherwise), business, affairs, prospects, operations, cash flow or capital of the Opta Minerals Group or the Corporation, as the case may be;
 - (ii) any material fact which has arisen or has been discovered which would have been required to have been stated in the Offering Documents had that fact arisen or been discovered on, or prior to, the date of any of the Offering Documents, as the case may be; or
 - (iii) any change in any material fact contained in any of the Offering Documents or whether any event or state of facts has occurred after the date of this agreement, which, in any case, is of such a nature as to render any of the Offering Documents untrue or misleading in any material respect or to result in any misrepresentation in any of the Offering Documents including as a result of any of the Offering Documents containing an untrue statement of a material fact or omitting to state a material fact required to be stated therein or necessary to make any statement therein not false or misleading in the light of the circumstances in which it was made or which would result in any Offering Document not complying with applicable Canadian Securities Laws or U.S. Securities Laws, as the case may be;
 - (b) in addition to the provisions of Section 9(1)(a), it will, in good faith, discuss with the Underwriters any change, event or fact contemplated in Section 9(1)(a) which is of such a nature that there may be reasonable doubt as to whether notice should be given to the Underwriters under Section 9(1)(a) of this agreement;

- (c) it will promptly do, make, execute, deliver or cause to be done, made, executed or delivered, all such acts, documents and things and take all such steps as may be reasonably within its power to implement to their full extent the provisions of the Reorganization Agreements such that the Reorganization shall be completed prior to the Time of Closing, including the receipt of all required consents and approvals; and
- (d) during the period commencing on the date hereof and ending upon the completion of the distribution of the Securities, the Corporation and SunOpta will promptly inform the Underwriters of the full particulars of:
 - (i) any request of any Securities Commission for any amendment to any of the Offering Documents or for any additional information; or
 - (ii) the issuance by any Securities Commission, the TSX or any other competent authority for any order to cease or suspend trading of any securities of the Corporation or of the institution, threat of institution of any proceedings for that purpose or any notice of investigation that could potentially result in an order to cease or suspend trading.

2. The Corporation covenants with the Underwriters that:

- (a) it will comply with Section 57 of the Ontario Act and with the comparable provisions of the other relevant Canadian Securities Laws. The Corporation will promptly prepare and file with the Securities Commissions in the Qualifying Jurisdictions any Supplemental Material which in the opinion of the Underwriters and the Corporation, each acting reasonably, may be necessary or advisable, and will otherwise comply with all legal requirements necessary to continue to qualify the Securities for distribution. If the Corporation and the Underwriters in good faith disagree as to whether a change, fact or event requires the filing of any Supplemental Material in compliance with Section 57 of the Ontario Act, the Corporation will prepare and file promptly at the request of the Underwriters any Supplemental Material which, in the opinion of the Underwriters, acting reasonably, may be necessary or advisable. Upon receipt of any Supplemental Material the Underwriters shall, as soon as possible, send such Supplemental Material to purchasers of the Securities;
- (b) it will deliver to the Underwriters prior to the filing of the Prospectus, a copy of the Prospectus signed and certified as required by the applicable Canadian Securities Laws;
- (c) it will deliver without charge to the Underwriters, as soon as practicable, and in any event no later than 10:00 a.m. on the second business day immediately following the date of the Final MRRS Decision Document in the case of the Prospectus, and thereafter from time to time during the distribution of the Securities, in such cities as the Underwriters shall notify the Corporation, as many commercial copies of the Prospectus as the Underwriters may reasonably request for the purposes contemplated by Canadian Securities Laws. The Corporation will similarly cause to be delivered to the Underwriters as the Underwriters may reasonably request commercial copies of the U.S. Placement Memorandum and any Supplemental Material required to be delivered to purchasers or prospective purchasers in the United States. The Corporation has previously delivered to the Underwriters copies of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Preliminary U.S. Placement Memorandum. Each delivery of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus, the Prospectus, the

Preliminary U.S. Placement Memorandum and the U.S. Placement Memorandum or any Supplemental Material shall constitute consent by the Corporation to the use by the Underwriters and other investment dealers and brokers of such documents in connection with the distribution of the Securities contemplated hereunder, subject to the provisions of applicable securities laws and the provisions of this agreement;

- (d) it shall use its commercially reasonable efforts to remain a “foreign issuer”, as defined in Regulation S under the U.S. Securities Act, and not to become an “investment company”, as defined in the United States Investment Company Act of 1940, as amended, for a period of at least two years from the Closing Date;
 - (e) it will not, for a period commencing on the date hereof and ending 90 days following the Closing Date, without the prior consent of the Lead Underwriter on behalf of the Underwriters, such consent not to be unreasonably withheld, directly or indirectly, issue or enter into any agreements to issue, any additional common shares of the Corporation or financial instruments convertible or exchangeable into common shares of the Corporation, other than (i) pursuant to the Corporation’s employee stock purchase plan, or (ii) upon the exercise of any options previously issued under the Corporation’s stock option plans; and
 - (f) except with the prior written consent of the Lead Underwriter on behalf of the Underwriters, the Corporation will apply the net proceeds from the sale of the Securities as set forth under “Use of Proceeds” in the Prospectus.
3. SunOpta covenants with the Underwriters that it shall not sell, without the prior written consent of the Lead Underwriter on behalf of the Underwriters, any of its common shares in the capital of the Corporation for a period 180 days following the Closing Date.

Section 10 Additional Documents upon Filing of the Prospectus

The Underwriters’ obligations under this agreement to purchase the Offered Units and, if applicable, the Over-Allotment Securities, are conditional upon, in addition to the conditions referred to elsewhere in this agreement, the receipt by the Underwriters concurrently with the filing of the Prospectus, and any amendment thereto:

1. the Underwriters receiving favourable legal opinions, dated the date of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus, to be delivered and addressed to the Underwriters, the Corporation and SunOpta and their respective counsel, in form and substance reasonably satisfactory to counsel to the Underwriters, to the effect that the French language version of each of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus and in any amendment thereto, except for the financial statements, accounting data and other financial information contained therein, is, in all material respects, a complete and proper translation of the English language version thereof;
2. the Underwriters receiving favourable legal opinions, dated the date of the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus, to be delivered and addressed to the Underwriters, the Corporation and SunOpta and their respective counsel, in form and substance reasonably satisfactory to counsel to the Underwriters, from the auditors of the Corporation to the effect that the French language version of the financial statements, accounting data and other financial information contained in the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus and any

amendment thereto is, in all material respects, a complete and proper translation of the English language version thereof;

3. the Underwriters receiving, concurrently with the filing of the Prospectus, and any amendment thereto, a comfort letter dated the date of the Prospectus or the amendment, as applicable, from the auditors of the Corporation, addressed to the Underwriters and to the boards of directors of the Corporation and SunOpta, in form and substance reasonably satisfactory to the Underwriters, relating to the verification of the financial information and accounting data and other numerical data of a financial nature contained in the Prospectus or the amendment, as applicable, and matters involving changes or developments since the respective dates as of which specified financial information is given in the Prospectus to a date not more than two business days prior to the date of such letter; and
4. a similar comfort letter shall be delivered to the Underwriters with respect to any Supplemental Material provided that the Supplemental Material contains any financial, accounting or other numerical data of a financial nature.

Section 11 Closing

1. The Offering will be completed at the offices of Wildeboer Dellelce LLP in Toronto at 8:00 a.m. (Toronto time) on February 17, 2005 (the “**Time of Closing**” and the “**Closing Date**”, respectively) or at such other time or on such other date as the Underwriters and the Corporation may agree upon, but in any event no later than February 25, 2005, unless otherwise consented to by the Underwriters.
2. At the Time of Closing, subject to the terms and conditions contained in this agreement, the Corporation shall deliver to the Underwriters a certificate or certificates representing the Shares and Warrants comprising the Offered Units registered in the name of the Canadian Depository for Securities Limited or in such other name of which the Lead Underwriter may notify the Corporation in writing not less than 48 hours prior to the Time of Closing, against delivery of payment by the Lead Underwriter, on behalf of the Underwriters, of the purchase price for such Offered Units, by certified cheque or by electronic funds or wire transfer or other similar payment mechanism payable to the order of the Corporation (or as the Corporation may otherwise direct) in Canadian funds, less the amount of the Underwriting Fee in respect of the Offered Units and the Underwriters’ expenses (in accordance with Section 16 of this agreement).

Section 12 Over-Allotment Closing

1. The closing of the exercise of the Over-Allotment Option, if applicable, shall be completed at such time and place as the Underwriters and the Corporation may agree, but in no event shall such closing occur later than five full business days after written notice to exercise the Over-Allotment Option is given in the manner contemplated by the second paragraph of this agreement (the “**Over-Allotment Closing**”).
2. At the Over-Allotment Closing, subject to the terms and conditions contained in this agreement, the Corporation shall deliver to the Underwriters a certificate or certificates representing the Over-Allotment Securities against delivery by payment by the Lead Underwriter, on behalf of the Underwriters, of the purchase price for such Over-Allotment Securities, by certified cheque, electronic funds or wire transfer or other similar payment mechanism payable to the order of the Corporation in Canadian funds, less the amount of the Underwriting Fee in respect of the Over-Allotment Securities and the remainder of the Underwriters’ expenses (in accordance with Section 16 of this agreement).

3. The Underwriters will, at least 2 business days prior to the Over-Allotment Closing, advise the Corporation as to the registration of the Over-Allotment Securities.
4. The Over-Allotment Closing will be conditional upon:
 - (a) the Underwriters receiving at the time of the Over-Allotment Closing (the “**Over-Allotment Time of Closing**”) a certificate dated the date of the Over-Allotment Closing addressed to the Underwriters and signed by the chief executive officer and chief financial officer of the Corporation (or such other officers of the Corporation as the Underwriters may agree to), in a form satisfactory to the Underwriters and their counsel, acting reasonably, certifying, to the best of the knowledge, information and belief of such officers after due inquiry, on behalf of the Corporation and not in their personal capacities that:
 - (i) the Corporation has complied with all the covenants and satisfied all the terms and conditions of this agreement to be complied with and satisfied at or prior to the Over-Allotment Time of Closing; and
 - (ii) the representations and warranties of the Corporation contained in this agreement are true and correct, in all material respects, as at the Over-Allotment Time of Closing, with the same force and effect as if made on and as at the Over-Allotment Time of Closing, after giving effect to the transactions contemplated by this agreement;
 - (b) the Underwriters receiving at the time of the Over-Allotment Closing (the “**Over-Allotment Time of Closing**”) a certificate dated the date of the Over-Allotment Closing addressed to the Underwriters and signed by the chief executive officer and chief financial officer of SunOpta (or such other officers of SunOpta as the Underwriters may agree to), in a form satisfactory to the Underwriters and their counsel, acting reasonably, certifying, to the best of the knowledge, information and belief of such officers after due inquiry, on behalf of SunOpta and not in their personal capacities that:
 - (i) SunOpta has complied with all the covenants and satisfied all the terms and conditions of this agreement to be complied with and satisfied at or prior to the Over-Allotment Time of Closing; and
 - (ii) the representations and warranties of SunOpta contained in Section 7(2) of this agreement are true and correct, in all material respects, as at the Over-Allotment Time of Closing, with the same force and effect as if made on and as at the Over-Allotment Time of Closing;
 - (c) all of the foregoing matters being in fact true and correct as at the Over-Allotment Time of Closing;
 - (d) the Underwriters receiving at the Over-Allotment Time of Closing, legal opinions from the Corporation’s Canadian and United States counsel in the respective forms described in Section 6 of this agreement (which opinions may be included in those opinions delivered at the Time of Closing); and
 - (e) the Underwriters receiving at the Over-Allotment Time of Closing a comfort letter from the auditors of the Corporation, dated the date of the Over-Allotment Closing, in form

and substance satisfactory to the Underwriters, acting reasonably, bringing forward to such date the information contained in the comfort letter referred to in Section 10(3) of this agreement.

Section 13 Termination Rights

1. All terms and conditions set out in Sections 6, 10 and 12 herein shall be construed as conditions and any breach or failure by the Corporation or SunOpta, as applicable, to comply with any such conditions in favour of the Underwriters shall entitle the Underwriters to terminate their obligations under this agreement by written notice to that effect given to the Corporation and SunOpta prior to the Time of Closing or the Over-Allotment Time of Closing, as applicable. The Corporation and SunOpta, as applicable, shall use its reasonable best efforts to cause all conditions in this agreement to be satisfied. It is understood that the Underwriters may waive in whole or in part, or extend the time for compliance with, any of such terms and conditions without prejudice to their rights in respect of any subsequent breach or non-compliance, provided that to be binding on the Underwriters, any such waiver or extension must be in writing.
2. The Underwriters shall be entitled, at their option, to terminate and cancel, without any liability on the Underwriters' part, their obligations under this agreement to purchase the Offered Units, and, if applicable, the Over-Allotment Securities, by giving written notice to the Corporation at any time at or prior to the Time of Closing or the Over-Allotment Time of Closing, as applicable:
 - (a) if any inquiry, action, suit, investigation or other proceeding, whether formal or informal, is commenced, threatened or publicly announced or any order is made under or pursuant to any statute or by any federal, provincial or other governmental authority, commission or securities regulatory authority, board, stock exchange, bureau, agency or instrumentality in relation to the Corporation or the Corporation's directors or officers, which, in the reasonable opinion of the Underwriters (or any one of them), operates to prevent or restrict materially the distribution or trading of the Securities, or adversely affects the marketability of the Securities in a material manner;
 - (b) if there should develop, occur or come into effect or existence any event, action, state, condition or major financial occurrence of national or international consequence, including without limitation, any war or act of terrorism or any law or regulation which, in the reasonable opinion of any of the Underwriters (or any one of them), seriously and adversely affects, or involves, or may seriously and adversely affect, or involve, the marketability of the Securities, the financial markets in Canada or the United States or the business, operations or affairs of the Corporation and any subsidiary taken as a whole;
 - (c) if the state of the financial markets in Canada or the United States is such that, in the reasonable opinion of the Underwriters (or any one of them), the Securities cannot be profitably marketed;
 - (d) if trading in any securities of the Corporation has been, or is threatened to be, suspended or materially limited by any Securities Commission or the TSX or if trading generally on the TSX has been suspended or materially limited, or minimum or maximum prices for trading have been fixed, or maximum ranges for prices have been required, by the TSX or by order of any Securities Commission or any other governmental or regulatory authority;
 - (e) if a banking moratorium has been declared by Canadian authorities;

- (f) if there should occur or be announced by the Corporation any material change or a change in any material fact such as is contemplated by section 9(1)(a) which results or, in the reasonable opinion of the Underwriters (or any one of them), after consultation with the Corporation, might reasonably be expected to result, in the purchasers of a material number of Securities exercising their right under Canadian Securities Laws to withdraw from their purchase of Securities or, in the reasonable opinion of the Underwriters (or any one of them), could reasonably be expected to have a significant adverse effect on the market price or value of the Securities;
 - (g) if any of the Underwriters becomes aware of any material fact with respect to the Corporation or any subsidiary which has not been publicly disclosed or disclosed in writing to the Underwriters at or prior to the date hereof, and, which, in the reasonable opinion of the Underwriters (or any one of them), might be expected to have a significant adverse effect on the market price or value of the Securities;
 - (h) if any law or regulation is promulgated or changed that, in the reasonable opinion of the Underwriters (or any one of them), acting reasonably, operates to prevent or restrict materially the distribution or trading of the Securities; or
 - (i) if any order to cease trading in securities of the Corporation is made or threatened by a Securities Commission.
3. The rights of termination contained in this Section as may be exercised by the Underwriters are in addition to any other rights or remedies the Underwriters may have in respect of any default, act or failure to act or non-compliance by the Corporation in respect of any of the matters contemplated by this agreement.
 4. If the obligations of the Underwriters are terminated under this agreement pursuant to these termination rights, the Corporation's liabilities to the Underwriters shall be limited to the Corporation's obligations under Sections 14, 15 and 16.

Section 14 Indemnity

1. If the Reorganization is completed, the Corporation agrees to protect, indemnify and save harmless each of the Underwriters and their respective affiliates, directors, officers, partners, agents and employees and each other person, if any, controlling any of the Underwriters (each an "**Indemnified Party**" and collectively, the "**Indemnified Parties**") from and against any and all losses (other than loss of profits), claims, actions, causes of action, demands, costs, damages, expenses or liabilities (including the reasonable fees and expenses of the Underwriters' counsel that may be incurred with respect to or in defending such claim) in any way caused or incurred by, or arising directly or indirectly from or in consequence of:
 - (a) any information or statement (except any information or statement relating solely to the Underwriters), contained in any Offering Document that has been filed by or on behalf of the Corporation in connection with the Offering under the relevant securities laws of any of the Qualifying Jurisdictions, or circulated to prospective United States purchasers, which at the time and in light of the circumstances under which it was made contains or is alleged to contain (i) a misrepresentation (as such term is defined in the Ontario Act) or any misstatement of material fact or any omission or any alleged omission to state therein any material fact (except for facts or information relating solely to the Underwriters) required to be stated therein or necessary to make any of the statements therein not misleading in light of the circumstances under which they were made; or (ii) any untrue

statement of a material fact or omission to state a material fact necessary in order to make the statements made, in the light of the circumstances in which they were made, not misleading, within the meaning of applicable U.S. Securities Laws;

- (b) any order made or inquiry, investigation or proceeding commenced or threatened by any securities regulatory authority, stock exchange or by any other competent authority, based upon any untrue statement, omission or misrepresentation or alleged untrue statement, omission or misrepresentation (except a statement, omission or misrepresentation relating solely to the Underwriters) in any of the Offering Documents which prevents or restricts the trading in or the sale of the Securities or the distribution or distribution to the public, as the case may be, of any of the Securities in any of the Qualifying Jurisdictions;
 - (c) the non-compliance or alleged non-compliance by the Corporation or SunOpta with any requirement of applicable Canadian Securities Laws or U.S. Securities Laws, including, without limitation, the Corporation's non-compliance with any statutory requirement to make any document available for inspection; or
 - (d) any breach of a material representation or warranty or non-satisfaction of a material covenant of the Corporation or SunOpta contained herein or in any other document to be delivered pursuant hereto or the failure of the Corporation or SunOpta to comply with any of its obligations hereunder or thereunder.
2. If the Reorganization is not completed (and only if the Reorganization is not completed), SunOpta agrees to protect, indemnify and save harmless each of the Indemnified Parties from and against any and all losses (other than loss of profits), claims, actions, causes of action, demands, costs, damages, expenses or liabilities (including the reasonable fees and expenses of the Underwriters' counsel that may be incurred with respect to or in defending such claim) in any way caused or incurred by, or arising directly or indirectly from or in consequence of:
- (a) any order made or inquiry, investigation or proceeding commenced or threatened by any securities regulatory authority, stock exchange or by any other competent authority, based upon any untrue statement, omission or misrepresentation (as such term is defined in the Ontario Act) or alleged untrue statement, omission or misrepresentation (except a statement, omission or misrepresentation relating solely to the Underwriters) in any of the Offering Documents which prevents or restricts the trading in or the sale of the Securities or the distribution or distribution to the public, as the case may be, of any of the Securities in any of the Qualifying Jurisdictions;
 - (b) the non-compliance or alleged non-compliance by the Corporation or SunOpta with any requirement of applicable Canadian Securities Laws or U.S. Securities Laws, including, without limitation, the Corporation's non-compliance with any statutory requirement to make any document available for inspection; or
 - (c) any breach of a material representation or warranty or non-satisfaction of a material covenant of the Corporation or SunOpta contained herein or in any other document to be delivered pursuant hereto or the failure of the Corporation or SunOpta to comply with any of its obligations hereunder or thereunder.
3. Notwithstanding any provision to the contrary, the rights of indemnity provided for in this Section 14 shall not apply to any losses, claims, actions, causes of action, demands, costs,

damages, expenses or liabilities that arise from the gross negligence or wilful misconduct of the Underwriters.

4. To the extent that any Indemnified Party is not a party to this agreement, the Underwriters shall obtain and hold the right and benefit of the above-noted indemnity in trust for and on behalf of such Indemnified Party.
5. If any matter or thing contemplated by this Section 14 shall be asserted against any Indemnified Party in respect of which indemnification is or might reasonably be considered to be provided, such Indemnified Party will notify the Corporation or SunOpta, as applicable, as soon as possible of the nature of such claim (provided that omission to so notify the Corporation or SunOpta, as applicable, will not relieve the Corporation or SunOpta, as applicable, of any liability which it may otherwise have to the Indemnified Party hereunder, except to the extent the Corporation or SunOpta, as applicable, is materially prejudiced by such omission) and the Corporation or SunOpta, as applicable, shall be entitled (but not required) to assume the defence of any suit brought to enforce such claim; provided, however, that the defence shall be through legal counsel reasonably acceptable to such Indemnified Party and that no settlement may be made by the Corporation or SunOpta, as applicable, or such Indemnified Party without the prior written consent of the other, such consent not to be unreasonably withheld.
6. In any such claim, such Indemnified Party shall have the right to retain separate legal counsel to act on such Indemnified Party's behalf, the reasonable fees and expenses of which counsel shall be at the Corporation's or SunOpta's expense, as applicable, if: (i) the Corporation or SunOpta, as applicable, does not promptly assume the defence of the claim; (ii) the Corporation or SunOpta, as applicable, agree to separate representation for the Indemnified Party, or (iii) the representation of the Corporation or SunOpta, as applicable, and such Indemnified Party by the same legal counsel would be inappropriate due to actual or potential differing interests, provided that in no circumstances will the Corporation or SunOpta, as applicable, be required to pay the fees and expenses of more than one set of legal counsel for all Indemnified Parties.
7. The rights of indemnity contained in this Section 14 shall not enure to the benefit of any Indemnified Party if the Underwriters were provided with a copy of any Supplemental Material which corrects any untrue statement or omission or alleged omission which is the basis of a claim by a party against such Indemnified Party and which is required, under Canadian Securities Laws or U.S. Securities Laws, to be delivered to such party by the Underwriters and the Underwriters failed to deliver such Supplemental Material.

Section 15 Contribution

In the event that the indemnity of the Corporation provided for in Section 14 hereof is declared by a court of competent jurisdiction to be illegal or unenforceable as being contrary to public policy or for any other reason, the Underwriters and the Corporation shall contribute to the aggregate of all losses, claims, costs, damages, expenses or liabilities of the nature provided for above such that each Underwriter shall be responsible for that portion represented by the percentage that the portion of the Underwriting Fee payable by the Corporation to such Underwriter bears to the gross proceeds realized by the Corporation from the Offering, whether or not the Underwriters have been sued together or separately, and the Corporation shall be responsible for the balance, provided that, in no event, shall an Underwriter be responsible for any amount in excess of the portion of the Underwriting Fee actually received by such Underwriter. In the event that the Corporation may be held to be entitled to contribution from the Underwriters under the provisions of any statute or law, the Corporation shall be limited to contribution in an amount not exceeding the lesser of: (a) the portion of the full amount of losses, claims, costs, damages, expenses, liabilities, giving rise to such contribution for which such Underwriter is responsible; and (b)

the amount of the Underwriting Fee actually received by any Underwriter. Notwithstanding the foregoing, a person guilty of fraud, fraudulent misrepresentation or negligence shall not be entitled to contribution from any other party. Any party entitled to contribution will, promptly after receiving notice of commencement of any claim, action, suit or proceeding against such party in respect of which a claim for contribution may be made against another party or parties under this section, notify such party or parties from whom contribution may be sought, but the omission to so notify such party shall not relieve the party from whom contribution may be sought from any obligation it may have otherwise under this section, except to the extent that the party from whom contribution may be sought is materially prejudiced by such omission. The right to contribution provided herein shall be in addition and not in derogation of any other right to contribution which the Underwriters may have by statute or otherwise by law.

Section 16 Expenses

All costs and expenses of the Offering, whether or not completed, except as herein contemplated, will be borne by SunOpta and the Corporation, including, but not limited to, the fees and disbursements of the Corporation's legal counsel and auditors, listing fees and all fees and expenses associated with the preparation, filing (if applicable), printing and distribution of the Amended and Restated Preliminary Prospectus, the Prospectus, the Preliminary U.S. Placement Memorandum and the U.S. Placement Memorandum, and with the issue, sale, distribution and qualification of the Securities. All expenses incurred by the Underwriters, to a maximum of Cdn\$15,000, which maximum may only be exceeded with the consent of SunOpta and the Corporation, and the fees and disbursements of the Underwriters' legal counsel (including all applicable taxes), to a maximum of Cdn\$125,000, excluding disbursements and applicable taxes, which maximum may only be exceeded with the consent of SunOpta and the Corporation, shall be payable by SunOpta and the Corporation, whether or not the Offering is completed.

Section 17 Obligations of Underwriters

1. Subject to the terms and conditions of this agreement, the obligation of the Underwriters to purchase the Offered Units and, if applicable, the Over-Allotment Securities, shall be several (and not joint or joint and several) and shall be as to the following percentages:

| | |
|--------------------------------------|--------------|
| Loewen, Ondaatje, McCutcheon Limited | 40.0% |
| First Associates Investments Inc. | 31.0% |
| Canaccord Capital Corporation | <u>29.0%</u> |
| | 100% |

2. If an Underwriter (a "**Refusing Underwriter**") fails to purchase its applicable percentage of the Offered Units, Over-Allotment Shares or Over-Allotment Warrants (each, "**Defaulted Securities**") which that Underwriter has agreed to purchase under this agreement (other than in accordance with Section 13 hereof), the remaining Underwriters (the "**Continuing Underwriters**") shall have the right, but shall not be obligated, to purchase all but not less than all, of the Defaulted Securities *pro rata* according to the number of Offered Units, Over-Allotment Shares or Over-Allotment Warrants to have been acquired by the Continuing Underwriters under this agreement or in the proportion agreed upon, in writing, by the Continuing Underwriters. If no such arrangement has been made and the number of Defaulted Securities to be purchased by the Refusing Underwriter does not exceed 15% of the Offered Units, Over-Allotment Shares or Over-Allotment Warrants, as applicable, the Continuing Underwriters will be obligated to purchase the Defaulted Securities on the terms set out in this agreement in proportion to their obligations under this agreement; however, the Continuing Underwriters will not be required to purchase the Defaulted Securities if the Refusing Underwriter, or any of the Continuing Underwriters exercise or have exercised its or their termination rights pursuant to Section 13 hereof. Subject to the immediately preceding sentence, if the number of Defaulted

Securities is greater than 15% of the Offered Units, Over-Allotment Shares or Over-Allotment Warrants, as applicable, the Continuing Underwriters will not be obligated to purchase the Defaulted Securities and, if the Continuing Underwriters do not elect to purchase the Defaulted Securities:

- (a) the Continuing Underwriters will not be obligated to purchase any of the Offered Units, Over-Allotment Shares or Over-Allotment Warrants, as applicable;
 - (b) the Corporation will not be obligated to sell less than all of the Offered Units, Over-Allotment Shares or Over-Allotment Warrants, as applicable; and
 - (c) the Corporation will be entitled to terminate its obligations under this agreement, in which event there will be no further liability hereunder on the part of the Corporation or the Continuing Underwriters, except pursuant to the provisions of Sections 14, 15 and 16.
3. No action taken pursuant to this section shall relieve any Refusing Underwriter from responsibility in respect of its default to the Corporation or to any Continuing Underwriter.

Section 18 Right of First Refusal

Provided that the Offering shall have been completed as herein contemplated, the Corporation hereby grants to the Lead Underwriter the right to lead manage any subsequent equity financing by the Corporation in either Canada or the United States for a period of twelve months from the Closing Date.

Section 19 Action by Underwriters

All steps which must or may be taken by the Underwriters in connection with this agreement resulting from the Corporation's acceptance of this offer, with the exception of the matters contemplated by Sections 13, 14 and 15 may be taken by the Lead Underwriter on behalf of itself and the other Underwriters and the acceptance of this offer by the Corporation shall constitute the Corporation's authority for accepting notification of any such steps from, and for delivering the definitive documents constituting the Securities to or to the order of the Lead Underwriter.

Section 20 Governing Law; Time of Essence

This agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein and time shall be of the essence hereof.

Section 21 Survival of Warranties, Representations, Covenants and Agreements

Except as expressly set out herein, provided that the Underwriters purchase the Securities in accordance with the terms of this agreement, all warranties, representations, covenants and agreements of the Corporation, SunOpta and the Underwriters herein contained or contained in documents submitted or required to be submitted pursuant to this agreement shall survive the purchase by the Underwriters or the Substituted Purchasers of the Securities and shall continue in full force and effect, regardless of the closing of the sale of the Securities and regardless of any investigation which may be carried on by the Underwriters, or on their behalf, until the earlier of (i) the expiration of any applicable limitation period, and (ii) the date that is three years following the Closing Date. Without limitation of the foregoing, the provisions contained in this agreement in any way related to the indemnification or the contribution obligations shall survive and continue in full force and effect, indefinitely.

Section 22 Press Releases

The Corporation and SunOpta shall provide the Underwriters and their counsel with a copy of all press releases to be issued by the Corporation or SunOpta concerning the Offering contemplated hereby

prior to the issuance thereof, and shall give the Underwriters and their counsel a reasonable opportunity to provide comments on any press release, subject to the Corporation's timely disclosure obligations under applicable Canadian Securities Laws.

Section 23 Notices

All notices or other communications by the terms hereof required or permitted to be given by one party to another shall be given in writing by personal delivery or by facsimile delivered or facsimile to such other party as follows:

- (a) to the Corporation at:

Opta Minerals Inc.
407 Parkside Drive
Waterdown, Ontario
L0R 2H0
Attention: Mr. David Kruse
Facsimile No.: (905) 689-0604

And to SunOpta at:

2838 Bovaird Drive West
Norval, Ontario
L0P 1K0
Attention: Mr. Jeremy Kendall
Facsimile No.: (905) 455-2529

with a copy to:

Wildeboer Dellelce LLP
Suite 810, PO Box 4
1 First Canadian Place
Toronto, Ontario
M5X 1A9

Attention: Mr. Troy Pocaluyko
Facsimile No.: (416) 361-1790

- (b) to the Underwriters at:

Loewen, Ondaatje, McCutcheon Limited
Hazelton Lanes, East Tower
55 Avenue Road
Suite 2250
Toronto, Ontario M5R 3L2

Attention: Mr. Garrett Herman
Facsimile No.: (416) 964-4493

First Associates Investments Inc.
BCE Place, 181 Bay Street

Suite 900, P.O. Box 779
Toronto, Ontario M5J 2T3

Attention: Mr. A.G. Rhind
Facsimile No.: (416) 864-9151

Canaccord Capital Corporation
320 Bay Street
Suite 1210
Toronto, Ontario M5H 4A6

Attention: Mr. Ron Rimer
Facsimile No.: (416) 869-3876

with a copy to:

Fasken Martineau DuMoulin LLP
66 Wellington Street West
Suite 4200, Toronto Dominion Bank Tower
Box 20, Toronto-Dominion Centre
Toronto, Ontario M5K 1N6

Attention: Mr. Robert K. Mason
Facsimile No.: (416) 364-7813

or at such other address or facsimile number as may be given by either of them to the other in writing from time to time and such notices or other communications shall be deemed to have been received when delivered or, if facsimile, on the next business day after such notice or other communication has been facsimile (with receipt confirmed).

Section 24 Counterpart Signature

This agreement may be executed in one or more counterparts (including counterparts by facsimile) which, together, shall constitute an original copy hereof as of the date first noted above.

Section 25 Enforceability

To the extent permitted by applicable law, the invalidity or unenforceability of any particular provision of this agreement will not affect or limit the validity or enforceability of the remaining provisions of this agreement.

Section 26 Successors and Assigns

The terms and provisions of this agreement will be binding upon and enure to the benefit of the Corporation, SunOpta and the Underwriters and their respective successors and assigns; provided that, except as otherwise provided in this agreement, this agreement will not be assignable by any party without the written consent of the others and any purported assignment without that consent will be invalid and of no force and effect.

Section 27 Entire Agreement

This agreement constitutes the entire agreement between the Underwriters, SunOpta and the Corporation relating to the subject matter hereof and supersedes all prior agreements between the

Underwriters, SunOpta and the Corporation (including, for greater certainty, the engagement agreement dated July 5, 2004 between the Lead Underwriter and SunOpta, as amended on July 8, 2004).

Section 28 Acceptance

If this offer accurately reflects the terms of the transaction which we are to enter into and if such terms are agreed to by the Corporation and SunOpta, please communicate your acceptance by executing where indicated below and returning by facsimile one copy and returning by courier one originally executed copy to Loewen, Ondaatje, McCutcheon Limited (Attention: Mr. Garrett Herman).

Yours very truly,

**LOEWEN, ONDAATJE, MCCUTCHEON
LIMITED**

By: (Signed) Garrett Herman
Authorized Signing Officer

FIRST ASSOCIATES INVESTMENTS INC.

By: (Signed) A.G. Rhind
Authorized Signing Officer

CANACCORD CAPITAL CORPORATION

By: (Signed) Ron Rimer
Authorized Signing Officer

The foregoing accurately reflects the terms of the transaction that we are to enter into and such terms are agreed to.

ACCEPTED at Toronto as of this 7th day of February, 2005.

OPTA MINERALS INC.

By: (Signed) David Kruse
Authorized Signing Officer

By: (Signed) James Wilson
Authorized Signing Officer

SUNOPTA INC.

By: (Signed) Jeremy Kendall
Authorized Signing Officer

By: (Signed) Steven Bromley
Authorized Signing Officer

SCHEDULE “5”

Terms and Conditions for United States Offers and Sales

This is Schedule “5” to the underwriting agreement (the “Underwriting Agreement”) among Opta Minerals Inc., SunOpta Inc. and Loewen, Ondaatje, McCutcheon Limited, First Associates Investments Inc. and Canaccord Capital Corporation made as of February 7, 2005. All capitalized terms which are used in this Schedule and not otherwise defined shall have the meaning ascribed thereto in the Underwriting Agreement.

References in this schedule to “Securities” shall be deemed to be references to common shares of the Corporation insofar as the references relate to events prior to January 24, 2005.

As used in this schedule, the following terms shall have the meanings indicated:

affiliate means an “affiliate” as that term is defined in Rule 405 under the U.S. Securities Act;

Directed Selling Efforts means “directed selling efforts” as that term is defined in Regulation S. Without limiting the foregoing, but for greater clarity in this schedule, it means, subject to the exclusions from the definition of directed selling efforts contained in Regulation S, any activity undertaken for the purpose of, or that could reasonably be expected to have the effect of, conditioning the market in the United States for any of the Securities being offered pursuant to Regulation S, and includes the placement of any advertisement in a publication with a general circulation in the United States that refers to the offering of any of the Securities;

Foreign Issuer means a “foreign issuer” as that term is defined in Regulation S. Without limiting the foregoing, but for greater clarity in this Schedule, it means any issuer which is: (a) the government of any foreign country or of any political subdivision of a foreign country; or (b) a corporation or other organization incorporated under the laws of any foreign country, except an issuer meeting the following conditions: (1) more than 50 percent of the outstanding voting securities of such issuer are held of record either directly or through voting trust certificates or depositary receipts by residents of the United States; and (2) any of the following; (i) the majority of the executive officers or directors are United States citizens or residents, (ii) more than 50 percent of the assets of the issuer are located in the United States, or (iii) the business of the issuer is administered principally in the United States;

General Solicitation or General Advertising means “general solicitation or general advertising”, as used under Rule 502(c) under the U.S. Securities Act, including any advertisements, articles, notices or other communications published in any newspaper, magazine or similar media or broadcast over radio or television, or any seminar or meeting whose attendees had been

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| | invited by general solicitation or general advertising; |
| Institutional Accredited Investor | means an “accredited investor”, as that term is defined in Rule 501(a) of Regulation D, that satisfies the requirements of Rule 501(a)(1), (2), (3) or (7) of Regulation D; |
| Offshore Transaction | means “offshore transaction” as that term is defined in Regulation S; |
| Qualified Institutional Buyer | means a qualified institutional buyer as that term is defined in Rule 144A; |
| Regulation D | means Regulation D under the U.S. Securities Act; |
| Regulation S | means Regulation S under the U.S. Securities Act; |
| Rule 144A | means Rule 144A under the U.S. Securities Act; |
| SEC | means the United States Securities and Exchange Commission; |
| Substantial U.S. Market Interest | means “substantial U.S. market interest” as that term is defined in Regulation S; |
| Substituted Purchasers | means qualified persons designated by Underwriters to purchase Securities directly from the Corporation in the United States as substituted purchasers; |
| United States | means the United States of America, its territories and possessions, any state of the United States, and the District of Columbia; |
| U.S. Affiliate | means a U.S. registered broker-dealer affiliate of any Underwriter; |
| U.S. Exchange Act | means the United States <i>Securities Exchange Act of 1934</i> , as amended; |
| U.S. Placement Memorandum | means the U.S. private placement memorandum, including a copy of the English language version of the Prospectus, prepared by the Corporation in connection with the offer and sale of the Securities in the United States; |
| U.S. Preliminary Placement Memorandum | means the preliminary U.S. private placement memorandum, including a copy of the English language version of the Preliminary Prospectus, prepared by the Corporation in connection with the offer and sale of common shares of the Corporation in the United States; and |
| U.S. Securities Act | means the United States <i>Securities Act of 1933</i> , as amended. |

Representations, Warranties and Covenants of the Underwriters

The Underwriters severally but not jointly acknowledge that the Securities have not been and will not be registered under the U.S. Securities Act and may not be offered or sold except in accordance with Regulation S or pursuant to an exemption from the registration requirements of the U.S. Securities Act. Accordingly, each of the Underwriters severally but not jointly represents, warrants and covenants to the Corporation that:

1. It has offered and sold, and will offer and sell the Securities forming part of its allotment only (a) in an Offshore Transaction in accordance with Rule 903 of Regulation S or (b) as provided in paragraphs 2 through 12 below. Accordingly, neither the Underwriter, its affiliates nor any persons acting on its or their behalf, has made or will make (except as permitted in paragraphs 2 through 12 below): (i) any offer to sell or any solicitation of an offer to buy, any Securities to any person in the United States; (ii) any sale of Securities to any purchaser unless, at the time the buy order was or will have been originated, the purchaser was outside the United States, or the Underwriter, its affiliates or persons acting on its behalf reasonably believed that such purchaser was outside the United States; or (iii) any Directed Selling Efforts in the United States with respect to the Securities.
2. It will not offer or sell Securities in the United States except that it may offer or sell Securities (i) to Qualified Institutional Buyers in compliance with Rule 144A; or (ii) to Substituted Purchasers who are Institutional Accredited Investors with which the Underwriters have a pre-existing relationship and who will purchase the Securities directly from the Corporation in compliance with Rule 506 of Regulation D, in each case in the manner contemplated in this Schedule "5".
3. It has not entered and will not enter into any contractual arrangement with respect to the distribution of the Securities, except with its affiliates, any selling group members or with the prior written consent of the Corporation. It shall require each selling group member to agree in writing, for the benefit of the Corporation, to comply with, and shall use its best efforts to ensure that each selling group member complies with, the same provisions of this Schedule "5" as apply to such Underwriter as if such provisions applied to such selling group member.
4. All offers of Securities in the United States have been and will be made through the Underwriter's U.S. Affiliate and all sales of the Securities in the United States shall be made (i) if pursuant to Rule 144A, by the Underwriter, acting as principal, through its U.S. Affiliate; and (ii) if pursuant to Rule 506 of Regulation D, by the Corporation to Substituted Purchasers designated by the Underwriter's U.S. Affiliate.
5. It and its affiliates have not, either directly or through a person acting on its or their behalf, solicited and will not solicit offers for, and have not offered to sell and will not offer to sell, Securities in the United States by any form of General Solicitation or General Advertising or in any manner involving a public offering within the meaning of Section 4(2) of the U.S. Securities Act.
6. Any offer, sale or solicitation of an offer to buy Securities that has been made or will be made in the United States was or will be made only to Institutional Accredited Investors or Qualified Institutional Buyers in transactions that are exempt from registration under the U.S. Securities Act and any applicable state securities laws and in accordance with any applicable U.S. federal or state laws or regulations governing the registration or conduct of securities brokers or dealers.

7. Immediately prior to soliciting such offerees, the Underwriter, its affiliates and any person acting on its or their behalf had reasonable grounds to believe and did believe that each offeree was either (i) an Institutional Accredited Investor or (ii) a Qualified Institutional Buyer, and at the time of completion of each sale to a person in the United States or to or for the benefit of a U.S. Person, the Underwriter, its affiliates, and any person acting on its or their behalf will have reasonable ground to believe and will believe, that each purchaser purchasing the Securities from such Underwriter or its U.S. Affiliate is a Qualified Institutional Buyer and each purchaser designated by such Underwriter or its U.S. Affiliate to purchase Securities from the Corporation as a Substituted Purchaser is an Institutional Accredited Investor.
8. Prior to completion of any sale of Securities in the United States, each U.S. purchaser thereof will be required to execute either (i) if a Qualified Institutional Buyer purchasing in accordance with Rule 144A, a U.S. Purchaser's Letter in the form attached to the U.S. Placement Memorandum and (ii) if an Institutional Accredited Investor purchasing from the Corporation as a Substituted Purchaser, a U.S. Subscription Agreement in the form attached to the U.S. Placement Memorandum.
9. Each offeree of Securities that is in the United States shall be provided with a copy of one or both of the U.S. Preliminary Placement Memorandum and the U.S. Placement Memorandum. Each purchaser of Securities that is in the United States shall be provided, prior to time of purchase of any Securities, with a copy of the U.S. Placement Memorandum.
10. At least one Business Day prior to the time of delivery, the Corporation and its transfer agent will be provided with a list of all purchasers of the Securities in the United States.
11. At the Closing and at the Over-Allotment Closing, each Underwriter (together with its U.S. Affiliate) that participated in the offer of Securities in the United States, will provide a certificate, substantially in the form of Appendix 1 to this Schedule "5", relating to the manner of the offer and sale of the Securities in the United States.
12. Neither the Underwriter, its affiliates or any person acting on its behalf (other than the Corporation, its affiliates and any person acting on their behalf, as to which no representation is made) has taken or will take, directly or indirectly, any action in violation of Regulation M under the U.S. Exchange Act in connection with the offer and sale of the Securities.

Representations, Warranties and Covenants of the Corporation

The Corporation represents, warrants, covenants and agrees that:

1. The Corporation is, and through the Closing and any Over-Allotment Closing will be, a Foreign Issuer with no Substantial U.S. Market Interest in the common shares of the Corporation.
2. The Corporation is not, and as a result of the sale of the Securities contemplated hereby will not be, an open-end investment company, a unit investment trust or a face-amount certificate company registered or required to be registered or a closed-end investment company required to be registered, but not registered, under the United States Investment Company Act of 1940, as amended.
3. Except with respect to offers and sales in accordance with this Schedule "5" to Institutional Accredited Investors in reliance upon an exemption from registration available under Rule 506 of Regulation D or Qualified Institutional Buyers in reliance upon an exemption from registration

available under Rule 144A, neither the Corporation nor any of its affiliates, nor any person acting on its or their behalf (other than the Underwriters, their respective affiliates or any person acting on their behalf, in respect of which no representation is made), has made or will make: (A) any offer to sell, or any solicitation of an offer to buy, any Securities to a person in the United States; or (B) any sale of Securities unless, at the time the buy order was or will have been originated, the purchaser is (i) outside the United States or (ii) the Corporation, its affiliates, and any person acting on their behalf reasonably believe that the purchaser is outside the United States.

4. During the period in which the Securities are offered for sale, neither it nor any of its affiliates, nor any person acting on its or their behalf (other than the Underwriters, their respective affiliates or any person acting on their behalf, in respect of which no representation is made) has engaged in or will engage in any Directed Selling Efforts in the United States, or has taken or will take any action in violation of Regulation M under the U.S. Exchange Act or that would cause the exemptions afforded by Rule 144A or Rule 506 of Regulation D to be unavailable for offers and sales of Securities in the United States in accordance with this Schedule “5”, or the exclusion from registration afforded by Rule 903 of Regulation S to be unavailable for offers and sales of the Securities outside the United States in accordance with the Underwriting Agreement.
5. None of the Corporation, any of its affiliates or any person acting on its or their behalf (other than the Underwriters, their respective affiliates or any person acting on their behalf, in respect of which no representation is made) has offered or will offer to sell, or has solicited or will solicit offers to buy, the Securities in the United States by means of any form of General Solicitation or General Advertising or in any manner involving a public offering within the meaning of Section 4(2) of the U.S. Securities Act.
6. Except with respect to the offer and sale of the Securities offered hereby, the Corporation has not, since the date that is six months prior to the commencement of the offering of Securities, sold, offered for sale or solicited any offer to buy any of its securities in the United States. The Corporation will not sell, offer for sale or solicit any offer to buy any of its securities in the United States in a manner that would be integrated with the offer and sale of the Securities and would cause the exemptions from registration set forth in Rule 144A or Rule 506 of Regulation D to become unavailable with respect to the offer and sale of the Securities.
7. None of the Securities is part of a class listed on a national securities exchange registered under Section 6 of the U.S. Exchange Act, quoted in an automated interdealer quotation system in the United States, or convertible or exchangeable at an effective conversion premium (calculated as specified in paragraph (a)(6) of Rule 144A under the U.S. Securities Act) of less than ten percent for securities so listed or quoted.
8. For so long as any of the Securities which have been sold in the United States in reliance upon Rule 144A are outstanding and are “restricted securities” within the meaning of Rule 144(a)(3) under the U.S. Securities Act and cannot be sold pursuant to Rule 144(k) under the U.S. Securities Act, the Corporation will, if it is not subject to the reporting requirements of Section 13 or Subsection 15(d) of the U.S. Exchange Act, or the information furnishing requirements of Rule 12g3-2(b) thereunder or if it is subject to such reporting requirements and fails to comply therewith, provide to any holder of those restricted securities, or to any prospective purchaser of those restricted securities designated by a holder, upon the request of that holder or prospective purchaser, at or prior to the time of sale, the information required to be provided by Rule 144A(d)(4) under the U.S. Securities Act (so long as that requirement is necessary in order to permit holders of the restricted securities to effect resales under Rule 144A) to a Qualified Institutional Buyer which is a holder of the restricted securities.

9. None of the Corporation or any of its predecessors or affiliates have been subject to any order, judgment, or decree of any court of competent jurisdiction temporarily, preliminarily or permanently enjoining such person for failure to comply with Rule 503 of Regulation D.

**Appendix 1
to Schedule "5"**

Underwriter's Certificate

In connection with the private placement in the United States of common shares and common share purchase warrants (the "**Securities**") of Opta Minerals Inc. (the "**Corporation**") pursuant to the Underwriting Agreement dated February 7, 2005 (the "**Underwriting Agreement**"), among the Corporation, SunOpta Inc., Loewen, Ondaatje, McCutcheon Limited, First Associates Investments Inc. and Canaccord Capital Corporation (collectively, the "**Underwriters**"), the undersigned, _____ and _____, its U.S. Affiliate, do hereby certify as follows:

- (i) the Securities have been offered and sold in the United States only by the U.S. Affiliate, which was on the dates of such offers and sales, and is on the date hereof, a duly registered broker or dealer pursuant to Section 15(b) of the U.S. Exchange Act and under the securities laws of each state in which such offers and sales were made (unless exempted from the respective state's broker-dealer registration requirements) and was and is a member in good standing with the National Association of Securities Dealers, Inc.;
- (ii) all offers and sales of Securities in the United States have been effected in accordance with all applicable federal and state laws and regulations governing the registration and conduct of securities brokers and dealers;
- (iii) each offeree that was in the United States was provided with a copy of one or both of the U.S. Preliminary Placement Memorandum and the U.S. Placement Memorandum, and each purchaser that was in the United States was provided, prior to the time of purchase, with a copy of the U.S. Placement Memorandum;
- (iv) immediately prior to transmitting the U.S. Preliminary Placement Memorandum or the U.S. Placement Memorandum to such offerees, we had reasonable grounds to believe and did believe that each offeree was either (i) an Institutional Accredited Investor, or (ii) a Qualified Institutional Buyer, and, on the date hereof, we have reasonable grounds to believe and do believe that each person in the United States purchasing Securities from us is a Qualified Institutional Buyer, and each person in the United States that we have arranged to purchase Securities from the Corporation as a Substituted Purchaser is an Institutional Accredited Investor;
- (v) no form of General Solicitation or General Advertising was used by us in connection with the offer or sale of the Securities in the United States;
- (vi) the offering of the Securities has been conducted in accordance with the terms of the Underwriting Agreement, including Schedule "5" thereto; and
- (vii) prior to any sale of Securities in the United States, we caused the purchaser to execute either (a) if an Institutional Accredited Investor purchasing from the Corporation as a Substituted Purchaser in reliance on Rule 506 of Regulation D, a U.S. Subscription Agreement (in the form attached to the U.S. Placement Memorandum), or (b) if a Qualified Institutional Buyer purchasing in reliance on Rule 144A, a U.S. Purchaser's Letter (in the form attached to the

U.S. Placement Memorandum). Capitalized terms not otherwise defined herein shall have the meanings set forth in the Underwriting Agreement (including Schedule "5" thereto).

Dated this __ day of _____, 2005.

[NAME OF UNDERWRITER]

[NAME OF U.S. AFFILIATE]

By: _____
Name:
Title:

By: _____
Name:
Title:

SCHEDULE “6(7)”

FORM OF OPINION OF CORPORATION’S CANADIAN COUNSEL TO BE DELIVERED PURSUANT TO SECTION 6(7)

1. Each of the Corporation and the Canadian Subsidiaries is validly existing under the laws of its respective jurisdiction.
2. Each of the Corporation and the Canadian Subsidiaries has the corporate power, capacity and authority to own its respective properties and assets, to carry on its respective businesses as it is currently being conducted and to own or lease and operate its respective property and assets.
3. The Corporation has the corporate power, capacity and authority to (i) execute and file the Preliminary Prospectus, the Amended and Restated Preliminary Prospectus and the Prospectus, (ii) execute and deliver the Documents and to perform its obligations under the Documents, and (iii) execute and deliver the Transfer Agreement and any of the other Reorganization Agreements to which the Corporation is party, and to perform its obligations thereunder.
4. As at the date hereof, the authorized capital of the Corporation consists of an unlimited number of common shares, of which 12,000,000 common shares are issued and outstanding after giving effect to the Reorganization but prior to completion of the Offering.
5. The execution and delivery of the Documents and the performance of the transactions contemplated thereby (including the issuance and sale of the Securities) do not and will not result in a breach of, or be in conflict with, or constitute a default under, or create a state of facts which, after notice or lapse of time, or both, would constitute a default under any term or provision of the constating documents, articles, by-laws or resolutions of the Corporation.
6. All necessary corporate action has been taken by the Corporation to authorize the execution and delivery of the Documents. The Documents have been duly authorized, and, except for the certificates representing the Over-Allotment Securities and the Additional Compensation Options, if any, executed and delivered by the Corporation, and each of the Documents constitutes, or will upon such execution and delivery, constitute, a valid and binding obligation of the Corporation, enforceable in accordance with the terms thereof, subject to the usual qualifications.
7. All necessary corporate action has been taken by, to the extent applicable, the Corporation, to authorize the execution and delivery of the Reorganization Agreements. Each of the Reorganization Agreements has been duly authorized, executed and delivered by, to the extent applicable, the Corporation, and each of the Canadian Reorganization Agreements constitutes a valid and binding obligation of the parties thereto, enforceable against those parties in accordance with the terms thereof, except that the enforcement thereof may be subject to the usual qualifications.
8. All necessary corporate action has been taken by the Corporation to authorize the issue of the Securities and the Compensation Options and the Underlying Shares pursuant to the Underwriting Agreement.

9. The Shares, when issued and delivered by the Corporation pursuant to the Underwriting Agreement against payment of the consideration set forth in the Underwriting Agreement, will be validly issued and outstanding as fully paid and non-assessable common shares in the capital of the Corporation.
10. The Warrant Shares, when issued and delivered by the Corporation pursuant to the certificates representing the Warrants against payment of the exercise price therefor, will be validly issued and outstanding as fully paid and non-assessable common shares in the capital of the Corporation.
11. The Compensation Shares, when issued and delivered by the Corporation pursuant to the certificates representing the Compensation Options against payment of the exercise price therefor, will be validly issued and outstanding as fully paid and non-assessable common shares in the capital of the Corporation.
12. The Corporation is a reporting issuer in good standing in each of the Qualifying Jurisdictions that recognizes the concept of a reporting issuer and is not on the list of defaulting reporting issuers maintained by the Securities Commissions in each of the Qualifying Jurisdictions which maintain such a list (based solely on certificates issued as at the Closing Date by the Securities Commissions, as applicable).
13. The form of share certificate for the common shares of the Corporation has been approved by the directors of the Corporation.
14. The form of certificates for the Warrants and the Compensation Options have been approved by the directors of the Corporation.
15. The TSX has conditionally approved the issuance and listing of the Shares, the Underlying Shares and the Warrants, subject to the satisfaction of the conditions set forth in the conditional approval letter of the TSX.
16. A Final MRRS Decision Document has been obtained and all necessary documents have been filed, all necessary proceedings have been taken and all necessary authorizations, approvals, permits, consents and orders have been obtained under Canadian Securities Laws to permit the Securities to be distributed in the Qualifying Jurisdictions by or through investment dealers or brokers registered under the applicable Canadian Securities Laws who comply with the relevant provisions of such laws.
17. The distribution by the Corporation of the Underlying Shares will be exempt from the prospectus requirements of Canadian Securities Laws and no filings, proceedings, permits, approvals, consents or authorizations of any court or public, governmental or regulatory agency or body, will be required to be made, taken or obtained by the Corporation under the applicable Canadian Securities Laws, provided that no commission or other remuneration is paid or given to others in respect of such issuance and delivery, except for ministerial, administrative or professional services, or for services performed by a registered dealer.
18. The first trade in the Underlying Shares will not be subject to the prospectus requirements of the applicable Canadian Securities Laws and no proceeding, permit, approval, consent, authorization or order, or filing will be required to be made, taken or obtained under the applicable Canadian Securities Laws to permit such trade or distribution, by or through persons registered under the applicable Canadian Securities Laws, provided that: (i) no order,

ruling or decision is in effect that has the effect of restricting any trades in the foregoing securities or that affects any person who engages in such a trade; (ii) the trade is not a 'control distribution' (as defined in Multilateral Instrument 45-102 – Resale of Securities); and (iii) the Corporation is a reporting issuer in the applicable jurisdiction at the time of the trade.

19. The attributes of the Securities, the Compensation Options and the Underlying Shares conform in all material respects with the description thereof contained in the Prospectus.
20. Subject to compliance with the prudent investment standards and the general investment provisions and restrictions of the statutes referred to below (and, where applicable, the regulations under those statutes) and, in certain cases, subject to the satisfaction of additional requirements relating to investment policies, standards, procedures and goals which have been filed, where required, with the appropriate regulatory authorities, the purchase of the Securities pursuant to this Offering would not, as of the date hereof, be precluded as investments under the following statutes:

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| <i>Insurance Companies Act</i> (Canada) | <i>Pension Benefits Act</i> (Ontario) |
| <i>Trust and Loan Companies Act</i> (Canada) | <i>The Trustee Act</i> (Ontario) |
| <i>Cooperative Credit Associations Act</i> (Canada) | <i>Loan and Trust Corporations Act</i> (Ontario) |
| <i>Pension Benefits Standards Act, 1985</i> (Canada) | <i>An Act respecting insurance</i> (Québec) (for an insurer, as defined therein, incorporated under the laws of the province of Québec, other than a guarantee fund) |
| <i>Loan and Trust Corporations Act</i> (Alberta) | <i>An Act respecting trust companies and savings companies</i> (Québec) (for a trust company, as defined therein, investing its own funds and deposits it receives and a savings company, as defined therein, investing its funds) |
| <i>Insurance Act</i> (Alberta) | <i>Supplemental Pension Plans Act</i> (Québec) |
| <i>Employment Pension Plans Act</i> (Alberta) | <i>The Pension Benefits Act, 1992</i> (Saskatchewan) |
| <i>Alberta Heritage Savings Trust Fund Act</i> (Alberta) | |
| <i>Pension Benefits Standards Act</i> (British Columbia) | |
| <i>Financial Institutions Act</i> (British Columbia) | |
| <i>The Insurance Act</i> (Manitoba) | |
| <i>The Trustee Act</i> (Manitoba) | |
| <i>The Pensions Benefits Act</i> (Manitoba) | |
| <i>Pension Benefits Act</i> (Nova Scotia) | |
| <i>Trustee Act</i> (Nova Scotia) | |

21. Provided the Shares are listed on a prescribed stock exchange, the Securities, if issued on the date hereof, would be qualified investments under the *Income Tax Act* (Canada) (the “Tax Act”) and the regulations under the Tax Act for trusts governed by registered retirement savings plans, registered retirement income funds, deferred profit sharing plans and registered education savings plans (each as defined in the Tax Act), provided that, in the case of the Warrants, the Corporation deals at arm’s length with each person who is an annuitant, a beneficiary, an employer or a subscriber under such plan. Based upon a certificate of the Corporation as to factual matters, the Securities, if issued on the date hereof, would not constitute “foreign property” for the purpose of the tax imposed under Part XI of the Tax Act.

Capitalized terms not otherwise defined in this Schedule have the meanings given to them in the Underwriting Agreement to which the Schedule is attached.

SCHEDULE “6(14)”

LOCK-UP AGREEMENT

February ●, 2005

Loewen, Ondaatje, McCutcheon Limited
Hazelton Lanes, East Tower
55 Avenue Road
Suite 2250
Toronto, Ontario M5R 3L2

First Associates Investments Inc.
BCE Place, 181 Bay Street
Suite 900, P.O. Box 779
Toronto, Ontario M5J 2T3

Canaccord Capital Corporation
320 Bay Street
Suite 1210
Toronto, Ontario M5H 4A6

Re: SunOpta Inc. - Lock-Up Agreement

Gentlemen:

SunOpta Inc. (“SunOpta”), the holder of ● common shares of Opta Minerals Inc. (the “Corporation”), makes reference to the underwriting agreement entered into as of February 7, 2005 (the “Underwriting Agreement”) by Loewen, Ondaatje, McCutcheon Limited (“LOM”), First Associates Investments Inc. and Canaccord Capital Corporation (collectively, the “Underwriters”) and the Corporation and SunOpta in connection with a public offering by the Corporation of common shares and common share purchase warrants of the Corporation (the “Offering”). Capitalized terms used but not defined herein shall have the meanings given to them in the Underwriting Agreement.

In consideration of the benefit that the Offering will confer upon SunOpta as a shareholder of the Corporation, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, SunOpta hereby agrees that during the period beginning from the date hereof and ending 180 days from the Closing Date, SunOpta will not, directly or indirectly, offer, sell, contract to sell, transfer, assign, pledge, grant any option to purchase, make any short sale or otherwise dispose of any common shares of the Corporation now owned directly or indirectly by SunOpta, or under control or direction of SunOpta or with respect to which SunOpta has beneficial ownership (collectively, the “SunOpta Securities”) or enter into any swap, forward or other arrangement that transfers all or a portion of the economic consequences associated with the ownership of the SunOpta Securities (regardless of whether any such arrangement is to be settled by the delivery of securities of the Corporation, securities of another person, cash or otherwise) or agree to do any of the foregoing or publicly announce any intention to do any of the foregoing, without the consent of LOM on behalf of the Underwriters, except that notwithstanding the foregoing, SunOpta shall be permitted to (i) gift to officers and employees of the Corporation up to an aggregate of 75,000 of the common shares of the Corporation currently held by SunOpta; and (ii) pledge the SunOpta Securities to SunOpta’s principal lenders as security under its credit facilities.

SunOpta understands that the Underwriters and the Corporation are relying upon this Lock-Up Agreement in proceeding toward consummation of the Offering. SunOpta further understands that this Lock-Up Agreement is irrevocable and shall be binding upon SunOpta's legal representatives, successors, and assigns, and shall enure to the benefit of the Corporation, the Underwriters and their legal representatives, successors and assigns.

Very truly yours,

SUNOPTA INC.

By: _____
Authorized Signing Officer

By: _____
Authorized Signing Officer

SCHEDULE “7(1)(a)”

| Subsidiary | Jurisdiction |
|--|---------------------|
| Opta Minerals Inc. | Canada |
| 1108176 Ontario Limited | Ontario |
| Temisca Inc. | Quebec |
| Distribution A&L – 9017-0382 Quebec Inc. | Quebec |
| Opta Minerals (USA) Inc. | Delaware |
| Virginia Materials, Inc. | Delaware |
| International Materials & Supplies, Inc. | Virginia |

SCHEDULE “7(1)(b)”

| | |
|---|--|
| 1108176 Ontario Limited | 100,001 Class “B” Preferred Shares owned by Peter Barnes (representing 100% of the issued and outstanding Class “B” Preferred Shares). |
| Temisca Inc. | 46,412 Series H Preferred Shares owned by various other shareholders (representing approximately 10.8% of the issued and outstanding Series H Preferred Shares). |
| Temisca; Distribution A&L; Virginia Materials; and International Materials. | Shares in respect of each company listed have been pledged as security pursuant to Amended and Restated Credit Agreement made as of July 7, 2004 (a copy of which was made available to the Underwriters) among SunOpta, SunOpta LP and Sunrich Food LLC, as borrowers, each of the financial institutions from time to time parties thereto, as lenders, certain affiliates of the borrowers, as obligors, Bank of Montreal, as agent, and Harris Trust and Savings Bank, as US security agent. |

SCHEDULE “7(1)(d)”

Pursuant to the Amended and Restated Credit Agreement (the “BMO Credit Agreement”) made as of July 7, 2004 (a copy of which was made available to the Underwriters) among SunOpta, SunOpta LP and Sunrich Food LLC, as borrowers, each of the financial institutions from time to time parties thereto, as lenders (collectively, the “Lenders”), certain affiliates of the borrowers, as obligors, Bank of Montreal, as agent, and Harris Trust and Savings Bank, as US security agent, the following security over certain assets of the Opta Minerals Group has been granted in favour of one or more of the Lenders:

TEMISCA INC.

Security and Other Documents

1. movable and immovable hypothec creating a hypothec in all of the real and personal property, assets and undertaking of Temisca, including securities (or the equivalent) registered in every location where Temisca has assets
2. pledge of shares of Distribution A&L
3. guarantee, limited to the principal amount of \$600,000, of the obligations of all obligors (other than Temisca) owing to Lenders
4. offset agreement regarding cash balances
5. security granted under s.427(1) of the *Bank Act*

Security Registrations

1. Quebec register of personal and movable rights registration nos. 03-0085228-0002; 02-0091165-0002 and 02-0091165-003
2. Quebec land registry office of Temiscamingue file nos. 130849, 130850 and 127052;
3. *Quebec Mining Act* registry file nos. 50266, 50267 and 132198
4. *Bank Act* registered notice of intention no. 01106785

9017-0382 QUÉBEC INC. (DISTRIBUTION A&L)

Security and Other Documents

1. movable and immovable hypothec creating a hypothec in all of the real and personal property, asset and undertaking of Distribution A&L, including securities (or the equivalent) registered in any location where Distribution A&L has assets
2. guarantee, limited to the principal amount of \$250,000, of the obligations of all obligors (other than Distribution A&L) owing to Lenders
3. assignment of insurance
4. offset agreement regarding cash balances

Security Registrations

1. *Personal Property Security Act* (Ontario) registration with reference file no. 606905982
2. Quebec register of personal and movable rights registration no. 04-0399509-0001

SUNOPTA INC.***Security and Other Documents***

1. a general security agreement creating a security interest in all of the personal property, assets and undertaking of SunOpta, including securities (or the equivalent) registered in every location where SunOpta has assets;
2. deed of hypothec in respect of the movable and immovable property of SunOpta
3. demand debenture in the principal amount of \$100,000,000
4. a first collateral charge over the real property located at: (a) 407 Parkside Drive, Waterdown, Ontario; and (b) 2270-43rd Avenue, Lachine, Quebec
5. security granted under s.427(1) of the *Bank Act*
6. guarantee of the obligations of all obligors (other than SunOpta) owing to Lenders
7. an offset agreement regarding cash balances
8. assignment of all insurance policies

Security Registrations

1. real property registrations in respect of 2270, 43rd Avenue, Lachine, Quebec in Land Registry Office of Montreal as file nos. 5328359, 5328360 and 10265242
2. real property registration in respect of 407 Parkside Drive, Waterdown, Ontario registered as WE147440 Land Registry Office #62

1108176 ONTARIO LIMITED***Security and Other Documents***

1. None

Security Registrations

1. *Personal Property Security Act* (Ontario) registration with reference file no. 606545253

VIRGINIA MATERIALS INC.***Security and Other Documents***

1. general security agreement creating a security interest in all of the personal property, assets and undertaking of Virginia Materials, including securities (or the equivalent) registered in every location where Virginia Materials has assets
2. pledge of shares of International Materials
3. guarantee of the obligations of all obligors (other than Virginia Materials) owing to Lenders
4. assignment of all insurance policies
5. offset agreement regarding cash balances

Security Registrations

5. UCC (Delaware) filing nos. 20735492 and 20735633 (and amendments thereto)

6. Essex County (New York) filing no. 000052

INTERNATIONAL MATERIALS & SUPPLIES INC.

Security and Other Documents

1. a general security agreement creating a security interest in all of the personal property, assets and undertaking of International Materials, including securities (or the equivalent) registered in every location where International Materials has assets
2. guarantee of the obligations of all Obligor (other than International Materials) owing to the Lenders
3. assignment of all insurance policies
4. offset agreement regarding cash balances

Security Registrations

1. UCC (Delaware) filing no. 0302287367-1
2. Essex County (New York) filing no. 072-03, Book 0018, page 0010

NOTE: Effective as of the time of the closing of the Offering, all mortgages, liens, charges, pledges, security interests, encumbrances, claims and/or demands affecting the assets of the Opta Minerals Group (including, without limitation, those identified above) existing pursuant to the BMO Credit Agreement, will be released by the Lenders.

SCHEDULE “8(1)(b)”

| Subsidiary | Jurisdiction |
|--|---------------------|
| 1108176 Ontario Limited | Ontario |
| Temisca Inc. | Quebec |
| Distribution A&L – 9017-0382 Quebec Inc. | Quebec |
| Opta Minerals (USA) Inc. | Delaware |
| Virginia Materials, Inc. | Delaware |
| International Materials & Supplies, Inc. | Virginia |

SCHEDULE "8(2)(a)"

Nil.

SCHEDULE “8(2)(h)”

| | |
|--|--|
| Employee Stock Option Plan (“ESOP”) | 750,000 Common Shares reserved for issuance pursuant to ESOP. As of the Time of Closing, it is expected that options to acquire 332,500 Common Shares, in aggregate, will be outstanding. |
| Employee Stock Purchase Plan (“ESPP”) | 500,000 Common Shares reserved for issuance pursuant to ESPP. |
| Initial Compensation Options and Additional Compensation Options | 120,000 Common Shares reserved for issuance upon exercise of Initial Compensation Options granted to Underwriters 12,000 Common Shares reserved for issuance upon exercise of Additional Compensation Options granted to Underwriters |