



May 15, 2008

SENT VIA EMAIL (jstevenson@osc.gov.on.ca
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John Stevenson, Secretary
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Me Anne-Marie Beaudoin
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Dear Mr. Stevenson and Madame Beaudoin:

RE: APRIL 18, 2008 PROPOSED MATERIALS:

- **National Instrument 52-109 *Certification of Disclosure in Issuers' Annual and Interim Filings* (the Proposed Instrument);**
 - **Forms 52-109F1, 52-109FV1, 52-109F1 – IPO/RTO, 52-109F1R, 52-109F1 – AIF, 52-109F2, 52-109FV2, 52-109F2 – IPO/RTO and 52-109F2R (together, the Proposed Forms); and**
 - **Companion Policy 52-109CP *Certification of Disclosure in Issuers' Annual and Interim Filings* (the Proposed Policy, and together with the Proposed Instrument and the Proposed Forms, the Proposed Materials).**
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The following comments are prepared in response to the issuance of the above noted April 18, 2008 Proposed Materials which I understand you will forward to the other participating CSA members

Sun-Rype Products Ltd. is a non-venture issuer with a December 31 fiscal year end. Management has undertaken a review of the April 18, 2008 Proposed Materials and are generally pleased with the significant amendments to the March 2007 Proposed Materials being put forward.

However, we are concerned with the proposed effective date, being December 15, 2008. Requiring certifying officers to certify to the effectiveness of DC&P and ICFR at the financial year-end of the calendar year currently in progress presents significant challenges from a resource perspective. From the end of the comment period to the proposed effective date is a period of 180 days, without allowance for review of written submissions, considerations thereon, and issuance of a new Current Instrument.

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We therefore respectfully request that the proposed effective date be changed to a date in 2009. This will allow smaller entities, like Sun-Rype, adequate time to plan and perform an evaluation of the effectiveness of DC&P and ICFR for an entire fiscal year.

Sincerely,

Sun-Rype Products Ltd.

for:

Gary A. Pearson, CA
Vice President Finance,
Chief Financial Officer