

PRIMO WATER CORP /CN/

FORM S-8

(Securities Registration: Employee Benefit Plan)

Filed 05/21/13

Address	4221 W. BOY SCOUT BLVD. SUITE 400 TAMPA, FL, 33607
Telephone	813-313-1732
CIK	0000884713
Symbol	PRMW
SIC Code	2086 - Bottled and Canned Soft Drinks and Carbonated Waters
Industry	Non-Alcoholic Beverages
Sector	Consumer Non-Cyclicals
Fiscal Year	12/28

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

**FORM S-8
REGISTRATION STATEMENT**

*Under
The Securities Act of 1933*

Cott Corporation

(Exact name of Registrant as specified in its charter)

Canada
(State or Other Jurisdiction of
Incorporation or Organization)

None
(I.R.S. Employer
Identification Number)

6525 Viscount Road
Mississauga, Ontario, Canada
5519 West Idlewild Avenue
Tampa, Florida, United States
(Address of principal executive offices)

L4V 1H6
33634
(Zip Code)

AMENDED AND RESTATED COTT CORPORATION EQUITY INCENTIVE PLAN
(Full title of the plan)

Marni Morgan Poe
Vice President, General Counsel and Secretary
Cott Corporation
5519 West Idlewild Avenue
Tampa, Florida, United States 33634
(813) 313-1800

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

H. John Michel, Jr.
Drinker Biddle & Reath LLP
One Logan Square, Suite 2000
Philadelphia, Pennsylvania 19103-6996

Neil Sheehy
Goodmans LLP
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (2)

Common Shares, no par value	8,000,000	\$8.91	\$71,240,000	\$9,717.14
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- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this Registration Statement shall also cover any additional shares of the Registrant's Common Shares that become issuable under the Amended and Restated Cott Corporation Equity Incentive Plan by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of the Registrant's outstanding Common Shares.
 - (2) Pursuant to 457(h) under the Securities Act of 1933, the proposed maximum offering price per share and the proposed maximum aggregate offering price are estimated solely for the purposes of calculating the registration fee required under Section 6(b) of the Securities Act of 1933 and are based upon the average of the high and low prices for a common share of the Registrant on the New York Stock Exchange on May 17, 2013.
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EXPLANATORY NOTE

This Registration Statement registers additional securities of the same class as other securities for which the registration statement filed on Form S-8 (SEC File No. 333-166507) of the Registrant is effective. The information contained in the Registrant's registration statement on Form S-8 (SEC File No. 333-166507) is hereby incorporated by reference pursuant to General Instruction E of Form S-8.

PART II

ITEM 8. EXHIBITS.

<u>Exhibit Number</u>	<u>Description</u>
4.1	Amended and Restated Cott Corporation Equity Incentive Plan (incorporated by reference to Appendix B of the Registrant's Definitive Proxy Statement on Schedule 14A, filed on March 28, 2013).
5.1	Opinion of Drinker Biddle & Reath LLP (filed herewith).
5.2	Opinion of Goodmans LLP (filed herewith).
23.1	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm (filed herewith).
23.2	Consent of Drinker Biddle & Reath LLP (included in Exhibit 5.1).
24.1	Power of Attorney (included as part of the signature page to this Registration Statement).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Tampa, State of Florida, on May 21, 2013.

COTT CORPORATION

By: /s/ Marni Morgan Poe
Marni Morgan Poe
Vice President, General Counsel and Secretary

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each of the undersigned directors and officers of Cott Corporation hereby severally constitutes and appoints Jay Wells and Marni Poe, and each of them acting individually, as his true and lawful attorneys-in-fact and agents, each with full power of substitution for him in any and all capacities, to sign any and all amendments to this registration statement on Form S-8 and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each of said attorneys-in-fact, or any substitute, may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u> /s/ Jerry Fowden</u> Jerry Fowden Director and Chief Executive Officer (Principal Executive Officer)	Date: May 21, 2013	<u> /s/ Jay Wells</u> Jay Wells Chief Financial Officer (Principal Financial Officer)	Date: May 21, 2013
<u> /s/ Gregory Leiter</u> Gregory Leiter Senior Vice President, Chief Accounting Officer, and Assistant Secretary (Principal Accounting Officer)	Date: May 21, 2013	<u> /s/ Mark Benadiba</u> Mark Benadiba Director	Date: May 21, 2013
<u> /s/ George Burnett</u> George A. Burnett Director	Date: May 21, 2013	<u> /s/ David Gibbons</u> David T. Gibbons Chairman, Director	Date: May 21, 2013
<u> /s/ Stephen Halperin</u> Stephen H. Halperin Director	Date: May 21, 2013	<u> /s/ Betty Jane Hess</u> Betty Jane Hess Director	Date: May 21, 2013

/s/ Gregory Monahan

Gregory Monahan
Director

Date: May 21, 2013

/s/ Mario Pilozzi

Mario Pilozzi
Director

Date: May 21, 2013

/s/ Andrew Prozes

Andrew Prozes
Director

Date: May 21, 2013

/s/ Eric Rosenfeld

Eric Rosenfeld
Director

Date: May 21, 2013

/s/ Graham Savage

Graham Savage
Director

Date: May 21, 2013

COTT CORPORATION
REGISTRATION STATEMENT ON FORM S-8
INDEX TO EXHIBITS

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May 21, 2013

Cott Corporation
5519 West Idlewild Avenue
Tampa, Florida, United States 33634

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as U.S. counsel to Cott Corporation, a corporation organized under the laws of Canada (the "Company"), in connection with the preparation and filing of a Registration Statement on Form S-8 (the "Registration Statement"), filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), that registers an additional 8,000,000 common shares of the Company (the "Registered Shares") pursuant to the Amended and Restated Cott Corporation Equity Incentive Plan, as amended (the "Plan").

In all cases, we have assumed the legal capacity of each natural person signing any of the documents and corporate records examined by us, the genuineness of signatures, the authenticity of documents submitted as originals, the conformity to authentic original documents of documents submitted to us as copies, and the accuracy and completeness of all records and other information made available to us by the Company.

Insofar as the opinions below relate to the laws of Ontario and the laws of Canada applicable therein, we have relied upon the opinion of Goodmans LLP, dated the date hereof and addressed to us. We express no opinion concerning the laws of any jurisdiction other than the laws of Ontario and all federal laws of Canada applicable in Ontario in effect on the date hereof.

Based on the foregoing, and subject to the qualifications, limitations, and assumptions stated herein, in our opinion the issuance of the Registered Shares by the Company in accordance with the Plan has been validly authorized by all necessary corporate action on the part of the Company, and, upon issuance in accordance with the Plan, the Registered Shares will be validly issued and fully paid and nonassessable by the Company.

We hereby consent to the filing of this opinion as an exhibit to the Company's Registration Statement. In giving this consent, we do not admit that we come within the categories of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Drinker Biddle & Reath LLP

May 21, 2013

Our File No.: 05-0661

Drinker Biddle & Reath LLP
One Logan Square, Ste. 2000
Philadelphia, PA 19103-6996

Re: Cott Corporation

We have acted as counsel to Cott Corporation (the “**Company**”) in connection with the adoption by the Company of its Amended and Restated 2010 Equity Incentive Plan, as amended (the “**Incentive Plan**”) pursuant to which an additional 8,000,000 common shares (“**Common Shares**”) will be reserved for issuance pursuant to grants under the Incentive Plan.

Examinations

We have examined the following documents and records for the purposes of this opinion:

- (i) a certificate of compliance for the Company dated May 2, 2013 (the “**Certificate of Compliance**”); and
- (ii) a certificate of an officer of the Company dated April 30, 2013 (the “**Certificate**”), a copy of which is attached hereto.

We have also examined such other records and documents provided to us and such statutes, regulations and other public and corporate records of the Company and considered such questions of law as we have considered relevant and necessary for the purposes of the opinions expressed below.

Reliance

For the purposes of the opinions expressed below, we have relied without independent investigation, upon the Certificate of Compliance and Certificate and have assumed:

- (i) the genuineness of all signatures on each document that we have examined;
- (ii) the authenticity of all documents submitted to us as originals, the conformity with the originals of all documents submitted to us as copies, whether photostatic; telecopies or otherwise;
- (iii) the legal power, capacity and authority of all natural persons signing in their individual capacity;

- (iv) the accuracy of all factual matters contained in the Certificate; and
- (v) that the Certificate and the Certificate of Compliance continue to be accurate on the date hereof.

Opinions

Based and relying upon the foregoing assumptions and subject to the following qualification and limitation, we are of the opinion that the additional 8,000,000 Common Shares that may be issued pursuant to and in accordance with the Incentive Plan have been authorized for issuance and, when issued in accordance with the terms of the Incentive Plan and in compliance with all applicable laws, will be issued and outstanding as fully paid and non-assessable.

Qualification

The foregoing opinion is subject to the qualification that we are solicitors in the Province of Ontario and we express no opinion as to any laws or any matters governed by any laws other than the laws of the Province of Ontario and the federal laws of Canada applicable therein in effect on the date hereof.

Limitation

This opinion is being delivered in connection with the transaction described herein and may not be quoted from or referred to in any other documents, or furnished (either in its original form or by copy) to any other party without our prior written consent.

Yours very truly,

/s/ Goodmans LLP

CONSENT OF INDEPENDENT REGISTERED CERTIFIED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 27, 2013, relating to the financial statements and financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Cott Corporation's Annual Report on Form 10-K for the year ended December 29, 2012.

/s/ PricewaterhouseCoopers LLP

Tampa, Florida

May 21, 2013