



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

**FORM S-8**

**REGISTRATION STATEMENT  
Under  
The Securities Act of 1933**

**TREEHOUSE FOODS, INC.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

20-2311383  
(I.R.S. Employer  
Identification No.)

Two Westbrook Corporate Center, Suite 1070  
Westchester, Illinois  
(Address of Principal Executive Offices)

60154  
(Zip Code)

**TreeHouse Foods, Inc. Equity and Incentive Plan  
(f/k/a TreeHouse Foods, Inc. 2005 Long-Term Stock Incentive Plan)  
(Full title of the Plan)**

Thomas E. O'Neill, Esq.  
Senior Vice President, General Counsel and Chief Administrative Officer  
TreeHouse Foods, Inc.  
Two Westbrook Corporate Center, Suite 1070  
Westchester, Illinois 60154  
(Name and address of agent for service)

(708) 483-1300  
(Telephone number, including area code, of agent for service)

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 ☐      Smaller reporting company ☐  
(Do not check if a smaller reporting company)

**CALCULATION OF REGISTRATION FEE**

Title of securities to be registered (1)(2)	Amount to be registered (1)(2)	Proposed maximum offering price per share (3)	Proposed maximum aggregate offering price (3)	Amount of registration fee (3)
Common Stock, \$0.01 par value	1,260,000	\$22.97	\$28,942,200	\$1,137.43

- (1) In accordance with Rule 416(a) under the Securities Act of 1933, as amended, this registration statement shall be deemed to cover any additional shares of common stock, par value \$0.01 per share, that may be issued pursuant to the TreeHouse Foods, Inc. Equity and Incentive Plan to prevent dilution from stock splits, stock dividends or similar transactions.

- (2) Includes preferred stock purchase rights (the “Rights”), which initially attach to and trade with the shares of common stock being registered hereby. The value attributable to the Rights, if any, is reflected in the market price of the common stock.
  - (3) Estimated solely for the purposes of calculating the registration fee pursuant to Rule 457(h) and 457(c) under the Securities Act of 1933, as amended, on the basis of the average high and low sale prices reported for shares of the Registrant’s common stock on the New York Stock Exchange on March 27, 2008.
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## EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement registers an additional 1,260,000 shares of common stock, par value \$0.01 of TreeHouse Foods, Inc. that may be awarded under the Company's Equity and Incentive Plan (f/k/a the TreeHouse Foods, Inc. 2005 Long-Term Stock Incentive Plan), as amended.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

The contents of the Registration Statement on Form S-8 as filed on June 28, 2005, Registration Statement No. 333-126161, as amended, are incorporated by reference into this Registration Statement.

#### Item 8. Exhibits.

The following documents are filed as exhibits to this Registration Statement:

<u>Exhibit No.</u>	<u>Description</u>
5.1	Opinion of Winston & Strawn LLP as to the legality of the securities being registered.
23.1	Consent of Deloitte & Touche LLP.
23.2	Consent of Winston & Strawn LLP (included in Exhibit 5.1).
24.1	Powers of attorney (included on the signature page of this Registration Statement).

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## 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 Westchester, Illinois, on the 2nd day of April, 2008.

TREEHOUSE FOODS, INC.

By: /s/ Thomas E. O'Neill

Thomas E. O'Neill

Senior Vice President, General Counsel

and Chief Administrative Officer

**KNOW ALL PERSONS BY THESE PRESENTS**, that each person whose signature appears below constitutes and appoints Sam K. Reed and Thomas E. O'Neill and each of them (with full power to each of them to act alone), his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all 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 said attorneys-in-fact and agents, or any of them, or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Sam K. Reed</u> Sam K. Reed	Chairman, Chief Executive Officer and Director (Principal Executive Officer)	April 2, 2008
<u>/s/ Dennis R. Riordan</u> Dennis F. Riordan	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	April 2, 2008
<u>/s/ George V. Bayly</u> George V. Bayly	Director	April 2, 2008
<u>/s/ Gregg L. Engles</u> Gregg L. Engles	Director	April 2, 2008
<u>/s/ Diana S. Ferguson</u> Diana S. Ferguson	Director	April 2, 2008
<u>/s/ Frank J. O'Connell</u> Frank J. O'Connell	Director	April 2, 2008
<u>/s/ Gary D. Smith</u> Gary D. Smith	Director	April 2, 2008
<u>/s/ Terdema L. Ussery, II</u> Terdema L. Ussery, II	Director	April 2, 2008

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## INDEX TO EXHIBITS

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WINSTON & STRAWN LLP  
35 W. Wacker Drive  
Chicago, Illinois 60601

April 2, 2008

TreeHouse Foods, Inc.  
Two Westbrook Corporate Center, Suite 1070  
Westchester, Illinois 60154

Re: Registration Statement on Form S-8 of  
TreeHouse Foods, Inc. (the “Registration Statement”)

Ladies and Gentlemen:

We have acted as special counsel for TreeHouse Foods, Inc., a Delaware corporation (the “Company”), in connection with the registration on Form S-8 of the offer and sale of up to 1,260,000 shares (the “Shares”) of the Company’s Common Stock, par value \$.01 per share (“Common Stock”), issuable pursuant to the grant of certain restricted stock unit and other awards or upon exercise of certain stock options or stock appreciation rights (collectively, the “Plan Awards”) that may be issued pursuant to the TreeHouse Foods, Inc. Equity and Incentive Plan (formerly known as the TreeHouse Foods, Inc. 2005 Long-Term Stock Incentive Plan) , as amended (the “Plan”).

This opinion letter is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act of 1933, as amended (the “Act”).

In connection with this opinion, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement, as filed with the Securities and Exchange Commission (the “Commission”) under the Act; (ii) the Restated Certificate of Incorporation of the Company, as currently in effect; (iii) the Amended and Restated By-Laws of the Company, as currently in effect; (iv) the Plan; (v) resolutions of the Board of Directors of the Company relating to, among other things, the reservation of issuance of the Common Stock, the filing of the Registration Statement and the approval of the Plan; and (vi) resolutions of the majority stockholder of the Company relating to, among other things, the approval of the Plan. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents. We have also assumed that the Company’s Board of Directors, or a duly authorized committee thereof, will have approved the issuance of each Plan Award prior to the issuance thereof. As to any facts material to this opinion which we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon and subject to the foregoing, we are of the opinion that the Shares have been duly authorized by the requisite corporate action on the part of the Company and, when issued, paid for and delivered pursuant to the terms and in the manner set forth in the Plan, and assuming that the Shares have been and remain duly reserved for issuance within the limits of the Common Stock then remaining authorized but unissued, will be validly issued, fully paid and nonassessable.

The foregoing opinion is limited to the General Corporation Law of the State of Delaware. We express no opinion herein as to any other laws, statutes, regulations or ordinances. This opinion is given as of the date hereof and we assume no obligation to update or supplement such opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes that may hereafter occur. This opinion letter is being furnished solely for the Company’s benefit in connection with the offer, sale and issuance of the Shares and is not to be used, quoted or otherwise referred to for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving such consent, we do not concede that we are experts within the meaning of the Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Winston & Strawn LLP





**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 27, 2008, relating to the consolidated financial statements and financial statement schedule of TreeHouse Foods, Inc. and subsidiaries (the “Company”) (which report expresses an unqualified opinion and includes an explanatory paragraph relating to the Company’s adoption of Financial Accounting Standards Board Statement No. 158, *Employers’ Accounting for Defined Benefit Pension and Other Postretirement Plans*, effective December 31, 2006) and the effectiveness of the Company’s internal control over financial reporting, appearing in the Annual Report on Form 10-K of the Company for the year ended December 31, 2007.

/s/ Deloitte & Touche LLP

Chicago, Illinois  
March 31, 2008