

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **September 19, 2005 (September 14, 2005)**

**PRESTIGE BRANDS HOLDINGS, INC.**

(Exact name of registrant as specified in its charter)

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

**001-32433**  
(Commission File Number)

**20-1297589**  
(IRS Employer Identification No.)

**90 North Broadway  
Irvington, New York 10533**  
(Address of Principal executive offices, including Zip Code)

**(914) 524-6810**  
(Registrant's telephone number, including area code)

**N/A**  
(Former name or former address, if changed since last report)

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

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

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**Item 1.01 Entry into a Material Definitive Agreement.**

On September 14, 2005, Prestige Brands Holdings, Inc. (the "Company") entered into a Letter of Intent (the "Letter") with Dental Concepts, LLC ("Dental Concepts") to purchase, subject to the conditions set forth in the letter, all of the outstanding equity interests of Dental Concepts. Pursuant to the terms of the Letter, for a period of forty-five days following the date of the Letter, Dental Concepts agreed to negotiate exclusively with the Company regarding a sale of Dental Concepts and to refrain from:

- soliciting or encouraging offers from other parties to purchase any or all of its assets;
- entering into any agreement or commitment related to a sale with any third party; or
- furnishing any information with respect to or facilitating in any manner any attempt by any person to do any of the forgoing.

The Company expects the purchase price to represent less than ten percent of the Company's current market value and for a closing to occur sometime in the fourth calendar quarter.

**Item 8.01 Other Events.**

On September 19, 2005, the Company issued a press release regarding the Letter. A copy of the press release is attached as Exhibit 99.1 to this Form 8-K.

**Item 9.01 Financial Statement and Exhibits.**

**(c) Exhibits**

99.1 Press Release dated September 19, 2005 issued by Prestige Brands Holdings, Inc.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**PRESTIGE BRANDS HOLDINGS, INC.**

Date: September 19, 2005

/s/ Peter J. Anderson

Name:  
Title:

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Peter J. Anderson  
Chief Financial Officer

**Prestige Brands Holdings Agrees in Principle to Acquire Assets of Dental Concepts, LLC**

**Irvington, NY – September 19, 2005** – Prestige Brands Holdings, Inc. (NYSE:PBH) today announced that it had entered into a Letter of Intent to purchase the assets of Dental Concepts, LLC, a marketer of therapeutic oral care products sold in retail outlets throughout the United States and Canada. The Company's brands include The Doctor's NightGuard®, the #1 OTC dental protector for night time teeth grinding; and The Doctor's Brush Picks® and The Doctor's Orapik®, both of which are OTC interproximal cleaning devices. The Doctor's NightGuard accounts for more than half of Dental Concepts' sales. Although the terms imbedded in the Letter of Intent have not been disclosed, the value of the transaction is expected to represent less than 10% of Prestige's current market value. A closing date is expected this fall, subject to confirmatory due diligence. Prestige is buying Dental Concepts from Hamilton Investment Partners, LLC, a New York investment firm, and other investors.

According to Peter C. Mann, Chairman and Chief Executive Officer for Prestige, "The acquisition of Dental Concepts is a unique opportunity for our company to acquire a rapidly growing business, with good distribution, and synergies which we will realize in sales, distribution and other areas. The Dental Concepts product line fits in well with our business model of outsourcing manufacturing, and will strengthen the over-the-counter segment of our business," he said. "We expect this acquisition to be accretive to sales and earnings in its first year."

Forward looking statements: There can be no assurance that the acquisition, as contemplated, will be completed or that the final form and conditions set forth in a definitive acquisition agreement could differ materially from the letter of intent.

Sawaya Segalas & Co., LLC, a leading consumer products investment banking firm serves as exclusive financial advisor to Prestige. Dental Concepts is advised by Sperry, Mitchell & Company, Inc.

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**About Prestige Brands**

Prestige Brands, Inc. markets and distributes brand name over-the-counter drug, personal care and household products sold throughout the United States and Canada. Key brands include Chloraseptic® sore throat relief products; Compound W® Wart remover; New Skin® liquid bandage; Clear eyes® and Murine® eye care products; Little Remedies pediatric over-the-counter healthcare products, Cutex® nail polish remover, Comet® and Spic and Span® household cleaning products and other well recognized brands.

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