

[Prestige Letterhead]

**ERIC S. KLEE**  
ASSOCIATE GENERAL COUNSEL

August 4, 2008

Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attn.: Jeffrey Riedler

**Re: Prestige Brands Holdings, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-139702**

Ladies and Gentlemen:

On behalf of the above-referenced registrant, I hereby request that the Registration Statement on Form S-3 (File No. 333-139702), as amended, of Prestige Brands Holdings, Inc. (the "Company") be declared effective by the Commission at 5:00 p.m. (Eastern Time) on August 7, 2008 or as soon thereafter as practicable.

The Company acknowledges that:

should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

the Company may not assert this action as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

Prestige Brands Holdings, Inc.

/s/Eric S. Klee  
Eric S. Klee  
Associate General Counsel

---

PHONE: 914-524-6878

FAX: 914-524-7488

**PRESTIGE BRANDS HOLDINGS, INC.**  
90 NORTH BROADWAY, IRVINGTON, NEW YORK  
10533  
NYSE:PBH

eklee@prestigebrandsinc.com