

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

PRESTIGE BRANDS HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2834
(Primary Standard Industrial
Classification Code Number)

20-1297589
(I.R.S. Employer
Identification No.)

**90 North Broadway
Irvington, New York 10533
(914) 524-6810**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Peter C. Mann
President and Chief Executive Officer
Prestige Brands Holdings, Inc.
90 North Broadway
Irvington, New York 10533
(914) 524-6810**

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

Copies of all communications, including communications sent to agent for service, should be sent to:

**Dennis M. Myers, P.C.
Andrew J. Terry
Kirkland & Ellis LLP
200 East Randolph Drive
Chicago, Illinois 60601
(312) 861-2000**

**Richard L. Muglia
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, New York 10036-6522
(212) 735-3000**

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-117700

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Security to be Registered	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee(2)(3)
Common Stock, par value \$0.01 per share	\$37,950,000	\$4,466.72

(1) Includes 4,200,000 shares which the underwriters have the option to purchase to cover over-allotments, if any.

(2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933 (the "Securities Act").

(3) The Registrant previously paid filing fees of \$116,664 in connection with the initial filing of the Registration Statement on Form S-1 (File No. 333-117700) on July 28, 2004 (the "Registration Statement"), which Registration Statement contemplated a proposed maximum aggregate offering price of \$920,000,000. On November 12, 2004, in connection with Amendment No. 1 to the Registration Statement, the Registrant decreased the proposed maximum aggregate offering price to \$477,250,000. As a result, upon the effectiveness of the Registration Statement on February 9, 2005, the Registrant had a registration fee balance of \$56,081 with the Securities and Exchange Commission. Pursuant to Rule 457(p) promulgated under the Securities Act, the Registrant is offsetting the filing fee due in connection herewith by applying \$4,466.72 of such registration fee balance.

EXPLANATORY NOTE

This Registration Statement is being filed by Prestige Brands Holdings, Inc. (the "Company") pursuant to Rule 462(b) under the Securities Act of 1933, as amended. The contents of the Registration Statement on Form S-1 (File No. 333-117700), initially filed with the Securities and Exchange Commission (the "Commission") on July 28, 2004 and declared effective by the Commission on February 9, 2005, are incorporated by reference into this Registration Statement in their entirety (including exhibits thereto) and are deemed to be a part of this Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in The City of Irvington, State of New York, on February 10, 2005.

PRESTIGE BRANDS HOLDINGS, INC.

By:

/s/ PETER J. ANDERSON

Name: Peter J. Anderson
Title: Chief Financial Officer

Pursuant to the requirements of the Securities Act, this Registration Statement on Form S-1 has been signed by the following persons in the capacities indicated on February 10, 2005.

Signature	Title
*	President, Chief Executive Officer and Director (Principal Executive Officer)
Peter C. Mann	
/s/ PETER J. ANDERSON	Chief Financial Officer, Secretary and Treasurer (Principal Financial and Accounting Officer)
Peter J. Anderson	
*	Director
David A. Donnini	
*	Director
Vincent J. Hemmer	
*	Director
Gary E. Costley	
*	Director
L. Dick Buell	
*By: /s/ PETER J. ANDERSON	
Peter J. Anderson <i>Attorney-in-Fact</i>	

EXHIBIT INDEX

- 5.1 Opinion of Kirkland & Ellis LLP.
 - 23.1 Consent of PricewaterhouseCoopers LLP.
 - 23.2 Consent of Ernst & Young LLP.
 - 23.3 Consent of Eisner LLP.
 - 23.4 Consent of Kirkland & Ellis LLP (included in Exhibit 5.1).
 - 24.1 Powers of Attorney (included on signature page of the Registration Statement of the Company on Form S-1 (File No. 333-117700) filed with the Commission on July 28, 2004, and filed as Exhibit 24.2 to Amendment No. 2 to the Registration Statement of the Company on Form S-1 (File No. 333-117700) filed with the Commission on December 17, 2004, and incorporated by reference herein).
-

QuickLinks

[EXPLANATORY NOTE](#)

[SIGNATURES](#)

[EXHIBIT INDEX](#)

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

200 East Randolph Drive
Chicago, Illinois 60601

312 861-2000

Facsimile:
312 861-2200

www.kirkland.com

February 10, 2005

Prestige Brands Holdings, Inc.
90 North Broadway
Irvington, NY 10533

Ladies and Gentlemen:

We are acting as special counsel to Prestige Brands Holdings, Inc., a Delaware corporation (the "Company"), in connection with the proposed registration by the Company of shares of its Common Stock, par value \$0.01 per share (the "Common Stock"), pursuant to a Registration Statement on Form S-1, originally filed with the Securities and Exchange Commission (the "Commission") on February 10, 2005 under the Securities Act of 1933, as amended (the "Act") (such Registration Statement, as amended or supplemented, including any subsequent registration statement filed pursuant to Rule 462(b) under the Act, is hereinafter referred to as the "Registration Statement"). The shares of Common Stock to be issued and sold by the Company pursuant to the Registration Statement are referred to herein as the "Firm Shares" and the shares of Common Stock to be sold by the selling stockholders identified in the Registration Statement are referred to herein as the "Secondary Shares."

In that connection, we have examined originals, or copies certified or otherwise identified to our satisfaction, of such documents, corporate records and other instruments as we have deemed necessary for the purposes of this opinion, including (i) the Amended and Restated Certificate of Incorporation of the Company (the "Restated Charter") filed as Exhibit 3.1 to the Registration Statement filed with the Secretary of State of the State of Delaware prior to the sale of the shares of Common Stock registered pursuant to the Registration Statement (the "Shares"); (ii) the By-laws (the "By-laws") of the Company filed as Exhibit 3.2 to the Registration Statement; (iii) the form of purchase agreement filed as Exhibit 1.1 to the Registration Agreement (the "Purchase Agreement"); (iv) the Exchange Agreement filed as Exhibit 10.39 to the Registration Statement (the "Exchange Agreement"); (v) resolutions of the Board of Directors and stockholders of the Company (the "Resolutions"); and (vi) the Registration Statement.

For purposes of this opinion, we have assumed the authenticity of all documents submitted to us as originals, the conformity to the originals of all documents submitted to us as copies and the authenticity of the originals of all documents submitted to us as copies. We have

London Los Angeles New York San Francisco Washington, D.C.

KIRKLAND & ELLIS LLP

Prestige Brands Holdings, Inc.
February 10, 2005
Page 2

also assumed the legal capacity of all natural persons, the genuineness of the signatures of persons signing all documents in connection with which this opinion is rendered, the authority of such persons signing on behalf of the parties thereto and the due authorization, execution and delivery of all documents by the parties thereto. In rendering the opinion set forth below with respect to the Secondary Shares, we have assumed that the Company has received the entire amount of the consideration in exchange for shares of its common stock contemplated by the Exchange Agreement. We relied upon statements and representations of officers and other representatives of the Company and others as to factual matters.

Based upon and subject to the foregoing qualifications, assumptions and limitations and the further limitations set forth below, when (i) the Restated Charter is filed with the Secretary of State of the State of Delaware, (ii) the final Purchase Agreement is duly executed and delivered by the parties thereto, (iii) the transactions contemplated by the Exchange Agreement have occurred in accordance with the terms thereof and (iv) the Registration Statement becomes effective under the Act:

1. The Secondary Shares will be duly authorized and validly issued, fully paid and non-assessable; and
2. When the Firm Shares are registered by the Company's transfer agent and delivered against payment of the agreed consideration therefor, all in accordance with the Purchase Agreement and the Resolutions, the Firm Shares will be validly issued, fully paid and non-assessable.

Our opinions expressed above are subject to the qualifications that we express no opinion as to the applicability of, compliance with, or effect of any laws except the General Corporation Law of the State of Delaware.

We hereby consent to the filing of this opinion with the Commission as Exhibit 5.1 to the Registration Statement. We also consent to the reference to our firm under the heading "Legal Matters" in the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission.

KIRKLAND & ELLIS LLP

Prestige Brands Holdings, Inc.
February 10, 2005
Page 3

This opinion is limited to the specific issues addressed herein, and no opinion may be inferred or implied beyond that expressly stated herein.

This opinion is furnished to you in connection with the filing of the Registration Statement.

Sincerely,

/s/ Kirkland & Ellis LLP

KIRKLAND & ELLIS LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of Prestige Brands Holdings, Inc. of our reports dated November 8, 2004 relating to the financial statements and financial statement schedule of Prestige International Holdings, LLC (successor basis); dated July 2, 2004, relating to the combined financial statements and financial statement schedule of Medtech Holdings, Inc. and The Denorex Company (predecessor basis); and dated March 18, 2004 relating to the financial statements of The Spic and Span Company, all of which appear in the Registration Statement on Form S-1 (File No. 333-117700).

/s/ PricewaterhouseCoopers LLP

Salt Lake City, Utah
February 9, 2005

CONSENT OF INDEPENDENT REGISTERED CERTIFIED
PUBLIC ACCOUNTANTS

We consent to the reference to our report dated February 20, 2004, with respect to the financial statements of Bonita Bay Holdings, Inc. in the Registration Statement (Form S-1) and related Prospectus of Prestige Brands Holdings, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Tampa, Florida
February 7, 2005

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement on Form S-1 of our report dated August 20, 2004 except with respect to Note H as to which the date is October 6, 2004 on our audits of the financial statements of Vetco, Inc. as of December 31, 2003 and 2002 and for each of the years in the two-year period ended December 31, 2003 included in Form S-1 (File No. 333-117700) of Prestige Brands Holdings, Inc.

/s/ Eisner LLP

New York, New York
February 10, 2005