

# ALSTON & BIRD LLP

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February 21, 2012

VIA EDGAR

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: Prestige Brands Holdings, Inc.  
Form 10-K for Fiscal Year Ended March 31, 2011  
Filed May 13, 2011  
Form 10-Q for the Quarterly Period Ended December 31, 2011  
Filed February 9, 2012  
File No. 001-32433

Dear Mr. Rosenberg:

On behalf of our client, Prestige Brands Holdings, Inc. ("Prestige Brands"), we are responding to the Securities and Exchange Commission ("SEC") staff's (the "Staff") letter dated February 17, 2012, with regard to the above-referenced filings. Pursuant to a conversation with you on February 21, 2012, we understand that the Staff has agreed to extend Prestige Brands' deadline for responding to the Staff's February 17, 2012 letter until March 16, 2012.

If you have questions or concerns about the foregoing, please do not hesitate to call me at (404) 881-4940.

Best regards,

/s/ Sarah E. Ernst

Sarah E. Ernst

SEE:see  
cc: Eric Klee

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