

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

August 31, 2006

Mr. Peter C. Mann  
Chairman and Chief Executive Officer  
Prestige Brands Holdings, Inc.  
90 North Broadway  
Irvington, New York 10533

Re:           **Prestige Brands Holdings, Inc.**  
              **Form 10-K/A for Fiscal Year Ended March 31, 2005**  
              **Filed on January 12, 2006**  
              **File No. 001-32433**  
              **Prestige Brands International LLC**  
              **Form 10-K/A for Fiscal Year Ended March 31, 2005**  
              **Filed on January 12, 2006**  
              **File No. 333-117152-18**

Dear Mr. Mann:

We have completed our review of your Forms 10-K/A as described above and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief