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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
Under the Securities Exchange Act of 1934

Prestige Brands Holdings Inc

(Name of Issuer)

Common Stock, Par USD .01

(Title of Class of Securities)

74112D101

(CUSIP Number)

August 1, 2005

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

Page 1 of 8 pages

CUSIP No. 74112D101

13G

1. Name of Reporting Person
I.R.S. Identification No. of above Person
The Bank of New York Co., Inc

2. Check the Appropriate Box if a Member of a Group
(a)
(b)

3. SEC Use Only

4. Citizenship or Place of Organization
Delaware

5. Sole Voting Power

Number of

0

Shares -----
Beneficially 6. Shared Voting Power
Owned by 3,009,135
Each -----
Reporting 7. Sole Dispositive Power
Person 0
With: -----
8. Shared Dispositive Power
3,009,135

9. Aggregate Amount Beneficially Owned by Each Reporting Person
3,009,135

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares
[]

11. Percent of Class Represented by Amount in Row (9)
6.01%

12. Type of Reporting Person
CO

CUSIP No. 74112D101

13G

1. Name of Reporting Person
I.R.S. Identification No. of above Person
The Bank of New York

2. Check the Appropriate Box if a Member of a Group
(a)
(b)

3. SEC Use Only

4. Citizenship or Place of Organization
New York

5. Sole Voting Power
Number of Shares Beneficially Owned by Each Reporting Person
0

6. Shared Voting Power
3,009,135

7. Sole Dispositive Power
0

8. Shared Dispositive Power
With: 3,009,135

9. Aggregate Amount Beneficially Owned by Each Reporting Person
3,009,135

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)
6.01%

12. Type of Reporting Person
BK

- Item 1(a). Name of Issuer:
Prestige Brands Holdings Inc
- Item 1(b). Address of Issuer's Principal Executive Offices:
90 North Broadway
Irvington, NY 10533
- Item 2(a). Name of Persons Filing:
The Bank of New York Co., Inc
The Bank of New York
- Item 2(b). Address of Principal Business Office or, if none, Residence:
One Wall Street
New York, NY 10004
- Item 2(c). Citizenship:
The Bank of New York Co., Inc - Delaware
The Bank of New York - New York
- Item 2(d). Title of Class of Securities:
Common Stock, no par value
- Item 2(e). CUSIP Number:
74112D101
- Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a :
- (a). Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b). Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c). Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d). Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e). An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f). An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g). A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h). A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i). A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j). Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

- Item 4. Ownership. *
- (a). Amount beneficially owned: 3,009,135
 - (b). Percent of Class: 0
 - (c). Number of shares as to which such person has:
 - (i). Sole power to vote or to direct the vote: 0
 - (ii). Shared power to vote or to direct the vote:
3,009,135
 - (iii). Sole power to dispose or to direct the disposition
of: 0
 - (iv). Shared power to dispose or to direct the disposition
of: 3,009,135

Item 5. Ownership of Five Percent or Less of a Class.

Not Applicable

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 14, 2006

The Bank of New York Co., Inc

By:

Name: Steven Pisarkiewicz
Attorney-in-fact

The Bank of New York

By:

Name: Steven Pisarkiewicz
Title: Executive Vice President

Page 6 of 8 pages

Exhibit A

Exhibit A

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1) under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing on behalf of each of them of a statement on Schedule 13G (including amendments thereto) with respect to the Common Stock, no par value, of Prestige Brands Holdings Inc and that this Agreement be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement this 14th day of February, 2006.

Dated: February 14, 2006

The Bank of New York Company, Inc.

By: /s/ Steven Pisarkiewicz

Steven Pisarkiewicz
Attorney-in-Fact

The Bank of New York

Dated: February 14, 2006

By: /s/ Steven Pisarkiewicz

Steven Pisarkiewicz
Executive Vice President

Exhibit B

Power of Attorney

KNOW ALL PERSONS BY THESE PRESENTS that The Bank of New York Company, Inc. (the Company) does hereby make, constitute and appoint each of Leslie Godridge, Steven Pisarkiewicz, and Kevin Bannon (and any other employee of The Bank of New York or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf, whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, as amended (the Act), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Bank of New York or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 5, 2005.

The Bank of New York Company, Inc.

By:/s/ John M. Liftin

Name: John M. Liftin

Title: Vice Chairman, General Counsel, and Secretary