

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

**Pre-Effective
AMENDMENT NO. 1
to
FORM S-4
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

Prestige Brands, Inc.

GUARANTORS LISTED ON SCHEDULE A HERETO
(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)*

80-0091750
*(I.R.S. Employer
Identification Number)*

**Prestige Brands, Inc.
90 North Broadway
Irvington, New York 10533
Telephone: (914) 524-6810**

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

**Eric S. Klee
Secretary and General Counsel
Prestige Brands, Inc.
90 North Broadway
Irvington, New York 10533
Telephone: (914) 524-6878
Facsimile: (914) 524-7488**

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

**Copies to:
Mark F. McElreath
Alston & Bird LLP
90 Park Avenue
New York, New York 10016
Telephone: (212) 210-9595
Facsimile: (212) 210-9444**

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after the effective date of this registration statement.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, 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, 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.

Indicate by check mark whether registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Amount of Registration Fee (1)
8.25% Senior Notes due 2018	\$ 100,024,000	\$ 11,613
Guarantees of 8.25% Senior Notes due 2018	N/A	(2)
Total	\$ 100,024,000	\$ 11,613

(1) The registration fee has been previously paid.

(2) No additional registration fee is due for guarantees pursuant to Rule 457(n) under the Securities Act of 1933.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

**SCHEDULE A
GUARANTORS**

Exact Name of Additional Registrants*	Primary Standard Industrial Classification Number	Jurisdiction of Formation	I.R.S. Employer Identification Number
Prestige Brands Holdings, Inc.	2834	Delaware	20-1297589
Prestige Personal Care Holdings, Inc.	2834	Delaware	80-0091757
Prestige Personal Care, Inc.	2834	Delaware	80-0091755
Prestige Services Corp.	2834	Delaware	26-0715445
Prestige Brands Holdings, Inc.	2834	Virginia	65-1026844
Prestige Brands International, Inc.	2834	Virginia	59-3606733
Medtech Holdings, Inc.	2834	Delaware	94-3335024
Medtech Products Inc.	2834	Delaware	83-0318374
The Cutex Company	2834	Delaware	74-2899000
The Denorex Company	2834	Delaware	75-2993424
The Spic and Span Company	2834	Delaware	06-1605546
Blacksmith Brands, Inc.	2834	Delaware	27-0949126

* The address for each of the Additional Registrants is c/o Prestige Brands, Inc., 90 North Broadway, Irvington, New York 10533, telephone: (914) 524-6810. The name, address, including zip code, of the agent for service for each Additional Registrant is Eric S. Klee, Secretary and General Counsel, Prestige Brands, Inc., 90 North Broadway, Irvington, New York 10533, telephone: (914) 524-6878.

EXPLANATORY NOTE

This Pre-Effective Amendment No. 1 to the Registration Statement on Form S-4 (Registration No. 333-175411) is being filed for the purposes of filing a revised legal opinion as Exhibit 5.1 hereto in response to comments received from the Securities and Exchange Commission. No changes or additions are being made hereby to the base prospectus that already forms a part of the Registration Statement. Accordingly, such base prospectus is being omitted from this filing.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. Indemnification of Directors and Officers.

Prestige Delaware Entities

The officers and directors of Prestige Brands Holdings, Inc. (a Delaware corporation), Prestige Personal Care Holdings, Inc., Prestige Personal Care, Inc., Prestige Services Corp., Medtech Holdings, Inc., Medtech Products Inc., The Cutex Company, The Denorex Company, The Spic and Span Company and Blacksmith Brands, Inc. (collectively, the “Prestige Delaware Entities”) are covered by certain provisions of the Delaware General Corporation Law (or the DGCL) and the respective certificates of incorporation and insurance policies of such entities, that serve to limit and, in certain instances, to indemnify them against certain liabilities that they may incur in such capacities. These various provisions are described below.

In June 1986, Delaware enacted legislation that authorizes corporations to limit or eliminate the personal liability of directors to corporations and their stockholders for monetary damages for breach of directors’ fiduciary duty of care. This duty of care requires that, when acting on behalf of the corporation, directors must exercise an informed business judgment based on all significant information reasonably available to them. Absent the limitations now authorized by such legislation, directors are accountable to corporations and their stockholders for monetary damages for conduct constituting negligence or gross negligence in the exercise of their duty of care. Although the statute does not change directors’ duty of care, it enables corporations to limit available relief to equitable remedies such as injunction or rescission. The certificates of incorporation of the Prestige Delaware Entities limit the liability of the directors of such entities to the fullest extent permitted by such legislation. Specifically, the directors of the Prestige Delaware Entities will not be personally liable for monetary damages for breach of a director’s fiduciary duty as director, except for liability: (1) for any breach of the director’s duty of loyalty, (2) for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law, (3) for unlawful payments of dividends or unlawful share repurchases or redemptions as provided in Section 174 of the DGCL, or (4) for any transaction from which the director derived an improper personal benefit.

Under Delaware law, the Prestige Delaware Entities have the power, under specified circumstances generally requiring the director or officer to act in good faith and in a manner he reasonably believes to be in or not opposed to the best interests of the relevant Prestige Delaware Entity, to indemnify its directors and officers in connection with actions, suits or proceedings brought against them by a third party or in the name of the particular entity by reason of the fact that (i) they were or are such directors or officers or (ii) while a director or officer, they are or were serving at the request of the relevant Prestige Delaware Entity as a director, officer, partner, venturer, proprietor, trustee, employee, agent, or similar functionary of another foreign or domestic entity, to the fullest extent permitted under the DGCL. The Prestige Delaware Entities also have the authority to indemnify any of their employees or agents to the fullest extent permitted by law. In addition, certain of the Prestige Delaware Entities have entered into indemnification agreements with their directors and officers that generally provide for indemnification under circumstances for which indemnification would otherwise be discretionary under Delaware law.

Certain of the Prestige Delaware Entities maintain insurance coverage on behalf of any person who is or was a director or officer of the relevant entity or is or was a director or officer of such entity serving at the request of such entity as a director, officer, partner, venturer, proprietor, trustee, employee, agent, or similar functionary of another foreign or domestic entity, on terms at least comparable and in the same amount as the amounts set forth in the indemnitee’s respective indemnification agreement.

Prestige Virginia Entities

The officers and directors of Prestige Brands Holdings, Inc. (a Virginia corporation) and Prestige Brands International, Inc. (collectively, the “Prestige Virginia Entities”) are covered by certain provisions of the Virginia Stock Corporation Act (or the VSCA) and the respective Articles of Incorporation and insurance policies of such entities, that serve to limit and, in certain instances, to indemnify them against certain liabilities that they may incur in such capacities. These various provisions are described below.

The VSCA allows, in general, for indemnification, in certain circumstances, by a corporation of any person threatened with or made a defendant or respondent in any action, suit, or proceeding by reason of the fact that he or she is, or was, a director or officer of such corporation if the director or officer meets certain conditions of conduct. Indemnification is also authorized with respect to a criminal action or proceeding where the person had no reasonable cause to believe that his or her conduct was unlawful. The VSCA provides limitations on damages payable by officers and directors, except in cases of willful misconduct or knowing violation of criminal law or any federal or state securities law.

The Prestige Virginia Entities' respective Articles of Incorporation provide for mandatory indemnification of their directors and officers who are or were a party to any proceeding, by reason of the fact that (i) they were or are a director, officer, employee or agent or (ii) while a director or officer, they are or were serving at the request of the relevant Prestige Virginia Entity as a director, trustee, partner, officer or similar functionary of another corporation, partnership, limited liability company, joint venture, trust, employee benefit plan or other enterprise, against any liability incurred in the proceeding. However, the director or officer will not be indemnified for such liabilities as are incurred because of such director's or officer's willful misconduct or knowing violation of the criminal law.

The Prestige Virginia Entities maintain standard policies of officers' and directors' liability insurance on terms at least comparable and in the same amount as the amounts set forth in the indemnitee's respective indemnification agreement.

Item 21. Exhibits and Financial Statement Schedules.

(a) Exhibits.

A list of exhibits filed with this registration statement is set forth on the Exhibit Index that immediately follows the signature pages and is incorporated herein by reference.

Item 22. Undertakings

(a) The undersigned registrants hereby undertake:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933, as amended (the Securities Act);

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission (the SEC) pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrants hereby undertake that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934, as amended (Exchange Act) (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrants pursuant to the foregoing provisions, or otherwise, the registrants have been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrants will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

(d) The undersigned registrants hereby undertake to respond to requests for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11, or 13 of this Form S-4, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

(e) The undersigned registrants hereby undertake to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

PRESTIGE BRANDS, INC.

By: _____
*
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ * Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ * Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
_____ /s/ Eric S. Klee Eric S. Klee	Director
* By: /s/ Eric S. Klee _____ Eric S. Klee Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

**PRESTIGE BRANDS HOLDINGS, INC.,
a Delaware corporation**

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director, President and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
_____ *	
John E. Byom	Director
_____ *	
Gary E. Costley	Director
_____ *	
Patrick M. Lonergan	Director
_____ *	
Charles J. Hinkaty	Director
* By: <u>/s/ Eric S. Klee</u> Eric S. Klee Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

PRESTIGE PERSONAL CARE HOLDINGS, INC.

By: _____
*
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ * Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ * Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
_____ /s/ Eric S. Klee Eric S. Klee	Director
* By: /s/ Eric S. Klee _____ Eric S. Klee Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

PRESTIGE PERSONAL CARE, INC.

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

PRESTIGE SERVICES CORP.

By: _____ *
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

**PRESTIGE BRANDS HOLDINGS, INC.,
a Virginia corporation**

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

PRESTIGE BRANDS INTERNATIONAL, INC.

By: _____
*
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ * Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ * Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
_____ /s/ Eric S. Klee Eric S. Klee	Director
* By: /s/ Eric S. Klee _____ Eric S. Klee Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

MEDTECH HOLDINGS, INC.

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

MEDTECH PRODUCTS INC.

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

THE CUTEX COMPANY

By: _____
*
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

<u>Signature</u>	<u>Title</u>
* _____ Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
* _____ Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee _____ Eric S. Klee	Director
* By: /s/ Eric S. Klee _____ Eric S. Klee Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

THE DENOREX COMPANY

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

THE SPIC AND SPAN COMPANY

By: _____
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

Signature	Title
_____ *	
Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
_____ *	
Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee	
Eric S. Klee	Director
* By: /s/ Eric S. Klee	
Eric S. Klee	
Attorney-in-fact	

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvington, State of New York, on July 29, 2011.

BLACKSMITH BRANDS, INC.

By: _____
*
Ronald M. Lombardi
Chief Financial Officer and Treasurer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on July 29, 2011. Each person whose signature appears below authorizes Ronald M. Lombardi and Eric S. Klee, and either of them, with full power of substitution and resubstitution, his true and lawful attorneys-in-fact, for him in any and all capacities, to sign any amendments (including post-effective amendments or supplements) to this registration statement and to file the same, with exhibits thereto, and other documents in connection therewith, with the SEC.

<u>Signature</u>	<u>Title</u>
* _____ Matthew M. Mannelly	Director and Chief Executive Officer (Principal Executive Officer)
* _____ Ronald M. Lombardi	Director, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
/s/ Eric S. Klee _____ Eric S. Klee	Director
* By: /s/ Eric S. Klee _____ Eric S. Klee Attorney-in-fact	

EXHIBIT INDEX

Exhibit Number	Description of Document
3.1	Amended and Restated Certificate of Incorporation of Prestige Brands Holdings, Inc. (filed as Exhibit 3.1 to Prestige Brands Holdings, Inc.'s Form S-1/A filed on February 8, 2005).+
3.2	Amended and Restated Bylaws of Prestige Brands Holdings, Inc., as amended (filed as Exhibit 3.2 to Prestige Brands Holdings, Inc.'s Form 10-Q filed on November 6, 2009).+
3.3	Certificate of Incorporation of Prestige Brands, Inc. (filed as Exhibit 3.3 to Prestige Brands, Inc.'s Form S-4 filed on August 9, 2010).+
3.4	Bylaws of Prestige Brands, Inc. as amended (filed as Exhibit 3.4 to Prestige Brands, Inc.'s Form S-4 filed on August 9, 2010).+
4.1	Indenture, dated as of March 24, 2010, by and among Prestige Brands, Inc., each Guarantor listed on the signature pages thereto, and U.S. Bank National Association, as trustee (filed as Exhibit 4.2 to Prestige Brands Holdings, Inc.'s Form 10-K filed on June 11, 2010).+
4.2	First Supplemental Indenture dated as of November 1, 2010, by and among Prestige Brands, Inc., the Guarantors listed on the signature pages thereto, and U.S. Bank National Association, as trustee (filed as Exhibit 4.1 to Prestige Brands Holdings, Inc.'s Form 10-Q filed on February 9, 2011).+
4.3	Form of 8.25% Senior Note due 2018 (contained in Exhibit 4.2 to Prestige Brands Holding, Inc.'s Form 10-K filed on June 11, 2010).+
5.1	Opinion of Alston & Bird LLP.
12.1	Computation of Ratio of Earnings to Fixed Charges (filed as Exhibit 12.1 to Prestige Brands, Inc.'s Form S-4 filed on July 8, 2011).*
21.1	Subsidiaries (filed as Exhibit 21.1 to Prestige Brands Holdings, Inc.'s Form 10-K filed on May 13, 2011).*
23.1	Consent of Alston & Bird LLP (reference is made to Exhibit 5.1).
23.2	Consent of PricewaterhouseCoopers LLP, independent registered public accounting firm (filed as Exhibit 23.2 to Prestige Brands, Inc.'s Form S-4 filed on July 8, 2011).*
24.1	Powers of Attorney (contained on the signature pages of this registration statement).
25.1	Statement of Eligibility on Form T-1 of U.S. Bank National Association, as the Trustee under the Indenture (filed as Exhibit 25.1 to Prestige Brands, Inc.'s Form S-4 filed on August 9, 2010).+
99.1	Form of Letter of Transmittal (filed as Exhibit 99.1 to Prestige Brands, Inc.'s Form S-4 filed on July 8, 2011).*

+ Incorporated herein by reference.

* Previously filed as Exhibit to Prestige Brands, Inc.'s Form S-4 filed on July 8, 2011.

ALSTON & BIRD LLP

90 Park Avenue
New York, NY 10016

212-210-9400
Fax: 212-210-9444
www.alston.com

July 29, 2011

Prestige Brands, Inc.
90 North Broadway
Irvington, New York 10533

Re: Registration Statement on Form S-4

Ladies and Gentlemen:

We are acting as counsel to Prestige Brands, Inc., a Delaware corporation (the "Company"), and Prestige Brands Holdings, Inc., a Delaware corporation, Prestige Personal Care Holdings, Inc., a Delaware corporation, Prestige Personal Care, Inc., a Delaware corporation, Prestige Services Corp., a Delaware corporation, Prestige Brands Holdings, Inc., a Virginia corporation, Prestige Brands International, Inc., a Virginia corporation, Medtech Holdings, Inc., a Delaware corporation, Medtech Products Inc., a Delaware corporation, The Cutex Company, a Delaware corporation, The Denorex Company, a Delaware corporation, The Spic and Span Company, a Delaware corporation, and Blacksmith Brands, Inc., a Delaware corporation (collectively, the "Guarantors"), in connection with the filing of the above-referenced Registration Statement (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement relates to the proposed issuance of up to \$100,024,000 aggregate principal amount of the Company's 8.25% Senior Notes due 2018 (the "Exchange Notes") that will be registered under the Securities Act, in exchange (the "Exchange Offer") for up to \$100 million aggregate principal amount of the Company's outstanding unregistered 8.25% Senior Notes due 2018 issued on November 1, 2010 (the "New Notes") and up to \$24,000 aggregate principal amount of the Company's outstanding unregistered 8.25% Senior Notes due 2018 issued on March 24, 2010 (the "Initial Notes"). The New Notes and Initial Notes were, and the Exchange Notes will be, issued under an Indenture, dated as of March 24, 2010, as supplemented by the First Supplemental Indenture dated as of November 1, 2010 (the "Indenture") between the Company, the Guarantors and U.S. Bank National Association, as Trustee (the "Trustee"). This opinion letter is rendered pursuant to Item 21 of Form S-4 and Item 601(b)(5) of Regulation S-K.

We have examined the Indenture, the New Notes, the Initial Notes, including the guarantee of each of the Guarantors set forth therein, the proposed form of the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, and the Registration Statement. We also have examined originals, or copies certified or otherwise identified to our satisfaction, of such other documents, records, certificates and instruments (collectively, the "Ancillary Documents") as in our judgment are necessary or appropriate to enable us to render the opinions expressed below. In rendering such opinions, we have relied as to factual matters upon the representations, warranties and other statements made in the Indenture and the Ancillary Documents.

Atlanta • Charlotte • Dallas • Los Angeles • New York • Research Triangle • Silicon Valley • Ventura County • Washington, D.C.

In rendering our opinions set forth below, we have assumed, without any independent verification, (i) the genuineness of all signatures, (ii) the legal capacity of all natural persons, (iii) the authenticity of all documents submitted to us as originals, (iv) the conformity to the original documents of all documents submitted to us as conformed, telefacsimile, photostatic or electronic copies, (v) that the form of the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, will conform to that included in the Indenture, (vi) the due authorization, execution and delivery of the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, by each of the parties thereto under the laws of their respective jurisdictions of incorporation or organization, (vii) that all parties to the documents examined by us have full power and authority under the laws of their respective jurisdictions of incorporation or organization to execute, deliver and perform their obligations under such documents and under the other documents required or permitted to be delivered and performed thereunder, and (viii) that the Indenture has been duly qualified under the Trust Indenture Act of 1939, as amended.

The opinions rendered in paragraphs 1 and 2 below relating to the enforceability of the Indenture and the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, are subject to the effects of: (i) bankruptcy, fraudulent conveyance or fraudulent transfer, insolvency, reorganization, moratorium, liquidation, conservatorship, and similar laws, and limitations imposed under judicial decisions related to or affecting creditors' right and remedies generally; (ii) general equitable principles, regardless of whether the issue of enforceability is considered in a proceeding in equity or at law, and principles limiting the availability of the remedy of specific performance; (iii) concepts of good faith, fair dealing, materiality and reasonableness; and (iv) the possible unenforceability under certain circumstances of provisions providing for indemnification or contribution that is contrary to public policy. In particular, as contemplated by these qualifications, in rendering the opinions sets forth in paragraphs 1 and 2 below, we express no opinion as to federal or state laws relating to fraudulent conveyances or fraudulent transfers. Further, no opinion is given herein as to the enforceability of any particular provision of the Indenture and the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, relating to (i) waivers of rights to object to jurisdiction or venue, or consents to jurisdiction or venue, (ii) waivers of rights to (or methods of) service of process, or rights to trial by jury, or other rights or benefits bestowed by operation of law, (iii) waivers of any applicable defenses, setoffs, recoupments, or counterclaims, (iv) the grant of powers of attorney or proxies, (v) exculpation or exoneration clauses, indemnity clauses, and clauses relating to releases or waivers of unmatured claims or rights, (vi) submission to binding arbitration, or (vii) the imposition or collection or payment of any premium, liquidated damages, or other amount which may be held by any court to be a "penalty" or a "forfeiture."

Based on the foregoing, it is our opinion that:

1. the Indenture is a legal, valid and binding obligation of the Company and the Guarantors enforceable against the Company and the Guarantors in accordance with its terms; and
2. upon due execution of the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, by the Company and the Guarantors, due authentication thereof by the Trustee in accordance with the Indenture and issuance and delivery thereof in exchange for New Notes and Initial Notes of equal aggregate principal amount as contemplated by the Registration Statement, the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, will be validly issued and will constitute legal, valid and binding obligations of the Company and the Guarantors entitled to the benefits of the Indenture and enforceable against the Company and the Guarantors in accordance with their terms.

Our opinions set forth herein are limited to the General Corporation Law of the State of Delaware, the laws of the Commonwealth of Virginia, the laws of the State of New York, and the federal law of the United States, and we do not express any opinion herein concerning any other laws.

This opinion letter is provided to the Company for its use solely in connection with the transactions contemplated by the Registration Statement and may not be used, circulated, quoted or otherwise relied upon by any other person or for any other purpose without our express written consent, except that the Company may file a copy of this opinion letter with the Commission as an exhibit to the Registration Statement. The only opinions rendered by us consist of those matters set forth in the paragraphs 1 and 2 above, and no opinion may be implied or inferred beyond the opinions expressly stated. Our opinions expressed herein are as of the date hereof, and we undertake no obligation to advise you of any changes in applicable law or any other matters that may come to our attention after the date hereof that may affect our opinions expressed herein.

We consent to the filing of this opinion letter as an exhibit to the Registration Statement and to the use of our name under the heading "Legal Matters" in the prospectus constituting a part thereof. In giving such consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

ALSTON & BIRD LLP

By: /s/ Mark F. McElreath
Mark F. McElreath
Partner

July 29, 2011

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Prestige Brands, Inc.
Exchange Offer for 8.25% Senior Notes due 2018
Registration Statement on Form S-4
Filed July 8, 2011
File No. 333-175411

Ladies and Gentlemen:

The above filing is an exchange offer by Prestige Brands, Inc. (the "Issuer"), and the guarantors (the "Guarantors") listed on Schedule A to the above referenced registration statement on Form S-4 (the "Registration Statement") with respect to the exchange of up to \$100,024,000 aggregate principal amount of 8.25% Senior Notes due 2018 (together with the related guarantees, the "Exchange Notes") for up to \$100,000,000 aggregate principal amount of 8.25% Senior Notes due 2018 (together with the related guarantees, the "New Notes"), which were issued by the Issuer on November 1, 2010 pursuant to Rule 144A and Regulation S under the Securities Act of 1933, as amended (the "Securities Act") and up to \$24,000 aggregate principal amount of the Issuer's outstanding unregistered 8.25% Senior Notes due 2018 (together with the related guarantees, the "Initial Notes"), which were issued by the Issuer on March 24, 2010 pursuant to Rule 144A and Regulation S under the Securities Act. The New Notes and the Initial Notes were issued by the Issuer through Merrill Lynch, Pierce, Fenner & Smith Incorporated (f/k/a Banc of America Securities LLC) and Deutsche Bank Securities Inc., as the initial purchasers. Herein, I refer to the New Notes, the Initial Notes, and the Exchange Notes collectively as the "Notes." The Exchange Notes will have terms and conditions substantially identical to the New Notes and the Initial Notes, and this filing is being made pursuant to the registration rights granted to the initial purchasers on behalf of holders of Notes. The Issuer is making this exchange offer upon the terms and conditions specified by the SEC in no-action letters to Exxon Capital Holdings Corporation (available May 13, 1988) ("Exxon Capital"), Morgan Stanley & Co., Inc. (available June 5, 1991) ("Morgan Stanley") and Shearman & Sterling (available July 2, 1993) ("Shearman & Sterling").

The Issuer also makes in the exchange offer and to the SEC the following representations and warranties consistent with Morgan Stanley and Shearman & Sterling:

1. The Issuer has not entered into any arrangement or understanding with any person to distribute the securities to be received in the exchange offer and to the best of the Issuer's information and belief, each person participating in the exchange offer will acquire the Exchange Notes in its ordinary course of business, is not engaged in, does not intend to engage in and has no arrangement or understanding with any person to participate in the distribution of the securities to be received in the exchange offer.

2. The Issuer, as stated fully in the prospectus included in the Registration Statement, will make each person participating in the exchange offer aware that if the Exchange Notes are being registered for the purposes of secondary resales, any security holder using the exchange offer to participate in the distribution of the securities to be acquired in the exchange offer cannot rely on the SEC's position enunciated in Exxon Capital, Morgan Stanley or Shearman & Sterling, and must comply with the registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction. The Issuer acknowledges that such a secondary resale transaction should be covered by an effective registration statement containing the selling security holder information required by Item 507 of Regulation S-K. The prospectus and the related letter of transmittal will clearly disclose such matters to the holders of the New Notes and the Initial Notes.

3. The letter of transmittal and the prospectus will state that by accepting the exchange offer, the exchange offerees represent, warrant and covenant to the Issuer that they have not engaged in, and do not intend to engage in, a distribution of the Exchange Notes. Furthermore, as provided in Shearman & Sterling, the Issuer represents that the exchange offer provides, and that to the best knowledge of the Issuer:

- (i) In connection with any resales of Exchange Notes received in exchange for the New Notes or the Initial Notes, any broker-dealer must deliver a prospectus meeting the requirements of the Securities Act, which may be the prospectus for the exchange offer so long as it contains a plan of distribution with respect to such resale transactions;
 - (ii) No broker-dealer has entered into any arrangement or understanding with the Issuer or any of its affiliates to distribute the Exchange Notes, and the Issuer will make each person participating in the exchange offer aware in the prospectus and the letter of transmittal that any broker-dealer that holds New Notes or Initial Notes for its own account as a result of market-making activities or other trading activities and who receives Exchange Notes in exchange for New Notes or Initial Notes pursuant to the exchange offer may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of the Exchange Notes; and
 - (iii) The prospectus and the letter of transmittal to be executed by an exchange offeree in order to participate in the exchange offer will contain provisions to the effect that if the exchange offeree is a broker-dealer holding New Notes or Initial Notes acquired for its own account as a result of market-making activities or other trading activities, it acknowledges that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of Exchange Notes received in respect of such New Notes or Initial Notes pursuant to the exchange offer. The prospectus and the letter of transmittal will also include a statement to the effect that by so acknowledging and by delivering a prospectus, the broker-dealer will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act.
-

Should you have any questions regarding this filing, please do not hesitate to contact Mark F. McElreath of Alston & Bird LLP at 212-210-9595.

On behalf of the Issuer,

By: /s/ Eric S. Klee
Eric S. Klee
Secretary and General Counsel

On behalf of the Guarantors:

PRESTIGE BRANDS HOLDINGS, INC.
PRESTIGE PERSONAL CARE HOLDINGS, INC.
PRESTIGE PERSONAL CARE, INC.
PRESTIGE SERVICES CORP.
PRESTIGE BRANDS HOLDINGS, INC.
PRESTIGE BRANDS INTERNATIONAL, INC.
MEDTECH HOLDINGS, INC.
MEDTECH PRODUCTS INC.
THE CUTEX COMPANY
THE DENOREX COMPANY
THE SPIC AND SPAN COMPANY
BLACKSMITH BRANDS, INC.

By: /s/ Eric S. Klee
Eric S. Klee
Secretary and General Counsel

cc: Mark F. McElreath, Alston & Bird LLP

ALSTON & BIRD LLP

90 Park Avenue
New York, NY 10016

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Mark F. McElreath

Direct Dial: 212-210-9595

e-mail: mark.mcelreath@alston.com

July 29, 2011

VIA EDGAR

Mr. Jeffrey Riedler
Assistant Director
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549

Re: Prestige Brands, Inc.
Registration Statement on Form S-4
Filed July 8, 2011
File No. 333-175411

Dear Mr. Riedler:

This letter sets forth the response of our client, Prestige Brands, Inc. (the “Issuer”), to the comments by the staff (the “Staff”) of the U.S. Securities and Exchange Commission (the “Commission”) in the letter dated July 26, 2011, which pertain to the Registration Statement on Form S-4 filed by the Issuer with the Commission on July 8, 2011. For your convenience, we have set forth below each of your comments relating to the Registration Statement, followed by the relevant response.

General

1. **Comment:** We note that you are registering the 8.25% Senior Notes due 2018 (the “exchange notes”) in reliance on our position enunciated in Exxon Capital Holdings Corp., SEC No-Action Letter (April 13, 1998). See also Morgan Stanley & Co. Inc., SEC No-Action Letter (June 5, 1991) and Shearman & Sterling, SEC No-Action Letter (July 2, 1993). Accordingly, with the next amendment, please provide us with a supplemental letter stating that you are registering the exchange offer in reliance on our position contained in these letters and include the representations contained in the Morgan Stanley and Shearman & Sterling no-action letters.

Response: A supplemental letter stating that the Issuer is registering the exchange offer in reliance on the Staff’s position contained in the above-referenced no-action letters, as well as the representations contained in the Morgan Stanley and Shearman & Sterling no-action letters, has been provided through Correspondence filed with the Commission via EDGAR.

Legal Opinion

2. **Comment:** We note that in the legal opinion, the firm has assumed “the due authorization, execution and delivery of the Indenture and the Exchange Notes, including the guarantee of each of the Guarantors set forth therein, by each of the parties thereto under the laws of their respective jurisdictions of incorporation or organization.” While such an assumption is acceptable with respect to the Exchange Notes which have not yet been executed, the assumption is not acceptable with respect to the Indenture which has already been executed and the due authorization, execution and delivery of the Indenture are facts which may be verified and need not be assumed. Please revise the legal opinion to remove this assumption with respect to the Indenture.

Response: The legal opinion has been revised to remove the assumption with respect to the Indenture and has been filed with the Commission via EDGAR as an Exhibit to Pre-Effective Amendment No. 1 to the Issuer’s Registration Statement on Form S-4.

Should you have any further questions or need additional information, please do not hesitate to contact me at 212-210-9595.

Sincerely,

/s/ Mark F. McElreath

Mark F. McElreath
Partner

cc: Mr. Eric S. Klee, Secretary and General Counsel, Prestige Brands, Inc.
