Prestige Brands Holdings, Inc. Form SC 13G February 13, 2008

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No.) (1)

PRESTIGE BRANDS HOLDINGS
(Name of Issuer)
COMMON
(Title of Class of Securities)
74112D101
(CUSIP Number)
(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)

(1) The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 741	12D101	13G		Page 2 of 5 Pages
		N NO. OF ABOVE PERSO	NS (ENTITIES ON	ILY)
2. CHECK THE A	PPROPRIATE	BOX IF A MEMBER OF A	GROUP*	(a) [_] (b) [X]
3. SEC USE ONL				
4. CITIZENSHIP		F ORGANIZATION New York		
NUMBER OF		VOTING POWER	8	
BENEFICIALLY OWNED BY		D VOTING POWER		05,033
EACH REPORTING		DISPOSITIVE POWER		888,800
PERSON WITH	8. SHARE	D DISPOSITIVE POWER	2,	208,533
9. AGGREGATE A	MOUNT BENEF	ICIALLY OWNED BY EAC	H REPORTING PER	ason 3,097,333
		EGATE AMOUNT IN ROW		RTAIN SHARES*
		ESENTED BY AMOUNT IN	ROW 9	6.19%
12. TYPE OF RE	PORTING PER	SON* BD, I		

*SEE INSTRUCTIONS BEFORE FILLING OUT!

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Item 1(a). Name of Issue	er:		
	Pl	RESTIGE BRANDS HO	LDINGS	
Item 1(b		ssuer's Principal	Executive Offices:	
		RVINGTON, NY 10	533 	
Item 2(a). Name of Pers	on Filing:		
	First Man	nhattan Co.		
Item 2(b		rincipal Business	Office, or if None,	Residence:
	New York	NY 10022		
Item 2(c	e). Citizenship:			
	U.S.A.			
Item 2(d). Title of Cla	ss of Securities:		
	COMMON			
Item 2(e). CUSIP Number			
	74112D1			
Item 3.			nt to Rule 13d-1(b),	or 13d-2(b)
(a)	[_] Broke: Act.	or dealer regis	tered under Section	15 of the Exchange
(b)	[_] Bank a	as defined in Sec	tion 3(a)(6) of the	Exchange Act.
(c)	[_] Insur Exchange I		efined in Section 3(a)(19) of the

[_] Investment company registered under Section 8 of the (d) Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E); [] An employee benefit plan or endowment fund in accordance with (f) Rule 13d-1(b)(1)(ii)(F); [_] A parent holding company or control person in accordance with (g) Rule 13d-1(b)(1)(ii)(G); [_] A savings association as defined in Section 3(b) of the (h) Federal Deposit Insurance Act; (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act; (j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). CUSIP No. 74112D101 13G Page 4 of 5 Pages Item 4. Ownership. Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1. (a) Amount beneficially owned: 3,097,333 _____ Percent of class: 6.19% (b) (c) Number of shares as to which such person has: (i) Sole power to vote or to direct the vote 888,800 (ii) Shared power to vote or to direct the vote 2,005,033 (iii) Sole power to dispose or to direct the disposition of 888,800 (iv) Shared power to dispose or to direct the disposition of 2,208,533

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

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than

five perd	cent of the class of securities check the following []
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 or Control Person.
	Not Applicable
Item 8.	Identification and Classification of Members of the Group.
	Not Applicable
Item 9.	Notice of Dissolution of Group.
	Not Applicable
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Item 10.	Certifications.
(a)	The following certification shall be included if the statement is filed pursuant to Rule $13d-1(b)$:
	"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 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 such purpose or effect."

(b) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above 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 such 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.

February 8, 2008

(Date)

/s/ Neal K. Stearns

(Signature)

Neal K. Stearns
Senior Managing Director

(Name/Title)

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).