



DIVISION OF
CORPORATION FINANCE

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

September 26, 2019

Ms. Christine Sacco
Chief Financial Officer
Prestige Consumer Healthcare Inc.
660 White Plains Road
Tarrytown, New York 10591

**Re: Prestige Consumer Healthcare Inc.
Form 10-Q for the Quarterly Period ended June 30, 2019
Exhibit No. 10.1
Filed August 1, 2019
File No. 001-32433**

Dear Ms. Sacco:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg
Senior Assistant Chief Accountant
Division of Corporation Finance