

Spic & Span CO
Form S-4
July 08, 2011

As filed with the Securities and Exchange Commission on July 8, 2011

Registration No. 333-

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

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)
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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:

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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 Non-accelerated filer Smaller reporting company
£ Accelerated filer R
(Do not check if a 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 was computed pursuant to Rule 457(o) under the Securities Act of 1933 based on the maximum aggregate offering price.

(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.

The information in this prospectus is not complete and may be changed. These securities may not be sold until the registration statement filed with the SEC is effective. This prospectus is not an offer to sell these securities, nor a solicitation of an offer to buy these securities, in any jurisdiction where the offering is not permitted.

Subject to Completion

Preliminary prospectus dated July 8, 2011

PROSPECTUS

Prestige Brands, Inc.

Exchange Offer for
\$100,024,000
8.25% Senior Notes due 2018

We are offering to exchange:

up to \$100,024,000 of our new, registered 8.25% Senior Notes due 2018

for

a like amount of our outstanding unregistered 8.25% Senior Notes due 2018

We are offering to exchange up to \$100,024,000 aggregate principal amount of our new 8.25% Senior Notes due 2018, which have been registered under the Securities Act of 1933, as amended, or the Securities Act, referred to in this prospectus as the “exchange notes,” for up to \$100,000,000 aggregate principal amount of our outstanding unregistered 8.25% Senior Notes due 2018, referred to in this prospectus as the “new notes,” which were issued on November 1, 2010 in a transaction not requiring registration under the Securities Act. The new notes were issued under the first supplemental indenture to the indenture pursuant to which, on March 24, 2010, we issued \$150,000,000 aggregate amount of 8.25% senior notes due 2018, which we refer to in this prospectus as the “initial notes.” We are offering you exchange notes, with terms substantially identical to those of the new notes, in exchange for new notes in order to satisfy our registration obligations from the previous issuance of the new notes. We are also offering you exchange notes for up to \$24,000 aggregate principal amount of our outstanding unregistered initial notes that were not tendered in a prior exchange offer. The exchange notes, the new notes, and the initial notes are collectively referred to in this prospectus as the “notes.” The exchange notes are senior unsecured obligations and are fully and unconditionally guaranteed on a senior unsecured basis by Prestige Brands Holdings, Inc. and certain of its subsidiaries.

Investing in the notes involves risks. See “Risk Factors” starting on page 7 of this prospectus for a discussion of risks associated with investing in the exchange notes and with the exchange of new notes for the exchange notes offered hereby, as well as the risk factors regarding our business beginning on page 14 of our Annual Report on Form 10-K for our year ended March 31, 2011, which is incorporated herein by reference.

We will exchange the exchange notes for all new notes that are validly tendered and not withdrawn before expiration of the exchange offer. You may withdraw tenders of new notes at any time prior to the expiration of the exchange offer. The exchange offer expires at 5:00 p.m., New York time, on _____, 2011, unless extended. We currently

do not intend to extend the expiration date. The exchange procedure is more fully described in “The Exchange Offer — Procedures for Tendering.” If you fail to tender your new notes, you will continue to hold unregistered notes that you will not be able to transfer freely.

The terms of the exchange notes are substantially identical to those of the new notes, except that the transfer restrictions and registration rights applicable to the new notes do not apply to the exchange notes. See “Description of the Exchange Notes” for more details on the terms of the exchange notes. We will not receive any proceeds from the exchange offer.

There is no established trading market for the exchange notes or the new notes. The exchange of new notes for exchange notes in the exchange offer will not be a taxable transaction for United States federal income tax purposes. See “Certain U.S. Federal Income Tax Considerations.” All broker-dealers must comply with the registration and prospectus delivery requirements of the Securities Act. See “Plan of Distribution.”

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense. We are not asking you for a proxy and you are requested not to send us a proxy.

The date of this prospectus is _____, 2011.

You should rely only on the information contained or incorporated by reference in this prospectus. We have not authorized anyone to provide you with different information. We are not, and the initial purchasers are not, making an offer of these securities in any jurisdiction where the offer is not permitted. You should not assume that the information contained or incorporated by reference in this prospectus is accurate as of any date other than the date on the front of this prospectus.

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ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that we filed with the Securities and Exchange Commission, or the SEC. We may add, update or change in a prospectus supplement any information contained in this prospectus. You should read this prospectus and any accompanying prospectus supplement, as well as any post-effective amendments to the registration statement of which this prospectus is a part, together with the additional information described under “Where You Can Find Additional Information” and “Information Incorporated by Reference” before you make any investment decision.

You should rely only on the information contained in this prospectus. We have not authorized anyone to provide you with information different from that contained in this prospectus. We are offering to exchange new notes for exchange notes only in jurisdictions where such offers are permitted. The information contained in this prospectus is accurate only as of the date of this prospectus, regardless of the time of delivery of this prospectus or any actual exchange of new notes for exchange notes.

WHERE YOU CAN FIND ADDITIONAL INFORMATION

We have filed with the SEC a registration statement on Form S-4 under the Securities Act with respect to the exchange notes offered hereby. This prospectus, which is a part of the registration statement, does not contain all of the information set forth in the registration statement, as may be amended from time to time, or the exhibits and schedules filed therewith. For further information with respect to us and the exchange notes offered hereby, please see the registration statement, as may be amended from time to time, and the exhibits and schedules filed with, and incorporated by reference into, the registration statement. Statements contained in this prospectus regarding the contents of any contract or any other document that is filed as an exhibit to the registration statement are not necessarily complete, and each such statement is qualified in all respects by reference to the full text of such contract or other document filed as an exhibit to the registration statement, as applicable. A copy of the registration statement, as may be amended from time to time, and the exhibits and schedules filed with, and incorporated by reference into, the registration statement may be inspected without charge at the public reference room maintained by the SEC, located at 100 F Street, NE, Washington, D.C. 20549, and copies of all or any part of the registration statement may be obtained from such office upon the payment of the fees prescribed by the SEC. Please call the SEC at 1-800-SEC-0330 for further information about the public reference room.

In addition, our parent corporation, Prestige Brands Holdings, Inc., files annual, quarterly and current reports, proxy statements and other information with the SEC. Such reports, proxy statements and other information are available for inspection without charge at the SEC’s public reference room. The SEC also maintains an internet website that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. The address of the SEC’s website is www.sec.gov. Prestige Brands Holdings, Inc.’s SEC filings are also available at the office of the New York Stock Exchange. For further information on obtaining copies of Prestige Brands Holdings, Inc.’s public filings at the New York Stock Exchange, you should call (212) 656-5060.

INFORMATION INCORPORATED BY REFERENCE

The SEC’s rules allow us to “incorporate by reference” information into this prospectus, which means that we can disclose important information to you by referring you to another document filed separately with the SEC. Any information that we reference this way is considered part of this prospectus. The information in this prospectus supersedes information incorporated by reference that we have filed with the SEC prior to the date of this prospectus, while information that we file with the SEC after the date of this prospectus that is incorporated by reference will automatically update and supersede the information in this prospectus.

We incorporate by reference important business and financial information from the documents listed below and all documents filed with the SEC by Prestige Brands Holdings, Inc. under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, or the Exchange Act, after the date of this prospectus until the closing date of the exchange offer (except for information furnished under Item 2.02 or Item 7.01 of any Current Reports on Form 8-K, which is not deemed to be filed and is not incorporated by reference herein) from their respective filing dates so long as the registration statement of which this prospectus is a part remains effective:

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- Prestige Brands Holdings, Inc.'s Annual Report on Form 10-K for the fiscal year ended March 31, 2011, filed with the SEC on May 13, 2011; and
- Prestige Brands Holdings, Inc.'s Definitive Proxy Statement on Schedule 14A, filed with the SEC on June 30, 2011.

We are not, however, incorporating by reference any documents or portions thereof submitted to the SEC by Prestige Brands Holdings, Inc., whether specifically listed above, or filed in the future, that are not deemed "filed" with the SEC, including any information furnished pursuant to items 2.02 or 7.01 of Form 8-K or exhibits related thereto.

Any statement contained herein or in a document incorporated by reference shall be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained in any subsequently filed document that also is incorporated by reference in this prospectus modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this prospectus.

You may obtain a copy of the documents we file with the SEC as described under "Where You Can Find Additional Information." In addition, Prestige Brands Holdings, Inc. will provide a copy of the documents it incorporates by reference (including any exhibits specifically incorporated by reference in such documents), at no cost, to any person who receives this prospectus and makes a written or oral request for such documents. To request a copy of any or all of these documents, you should write or telephone Prestige Brands Holdings, Inc. at: 90 North Broadway, Irvington, New York 10533, Attention: Secretary (telephone: 914-524-6810). Such documents are also available on Prestige Brands Holdings, Inc.'s website (<http://www.prestigebrands.com>). The information found on Prestige Brands Holdings, Inc.'s website is not incorporated by reference into this prospectus and is mentioned for reference purposes only.

In order to obtain timely delivery, security holders must request the information no later than _____, 2011, which is five business days before the expiration date of the exchange offer.

The exchange offer is not being made to, nor will we accept surrenders for exchange from, holders of outstanding new notes in any jurisdiction in which the exchange offer or the acceptance thereof would not be in compliance with the securities or blue sky laws of such jurisdiction.

PRESENTATION OF INFORMATION

In this prospectus, unless the context requires otherwise:

•When discussing the business, financial condition and operations in this prospectus, the words "Prestige Holdings," "we," "us," and "our" refer to Prestige Brands Holdings, Inc. and its consolidated subsidiaries, including Prestige Brands, Inc.;

•Only when discussing the terms of the notes and the exchange offer in this prospectus, the words "the issuer," "we," "us," and "our" refer to Prestige Brands, Inc., the issuer of the notes and a wholly-owned subsidiary of Prestige Brands Holdings, Inc.;

•"initial purchasers" refers to the firms who were the initial purchasers of the new notes, Merrill Lynch, Pierce, Fenner & Smith Incorporated (f/k/a Banc of America Securities LLC) and Deutsche Bank Securities Inc.; and

•Where appropriate, references to new notes shall also mean the up to \$24,000 aggregate principal amount of unregistered initial notes that may be tendered pursuant to the exchange offer.

Our fiscal year ends on March 31. Fiscal years are identified in this prospectus according to the calendar year in which such fiscal year ends. For example, the fiscal year ended March 31, 2011, is sometimes referred to herein as “fiscal 2011” and “fiscal year 2011.”

Trademarks and trade names used in this prospectus are the property of Prestige Brands Holdings, Inc. or its subsidiaries, as the case may be, unless otherwise noted. We have utilized the ® and TM symbols the first time each trademark or trade name appears in this prospectus, and have italicized our trademarks and trade names when they appear in this prospectus.

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the documents incorporated by reference herein contain “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995 (or the PSLRA). The following cautionary statements are being made pursuant to the provisions of the PSLRA with the intention of obtaining the benefits of the “safe harbor” provisions of the PSLRA. Although we believe that our expectations are based on reasonable assumptions, actual results may differ materially from those in the forward-looking statements.

Forward-looking statements speak only as of the date of this prospectus. Except as required under federal securities laws and the rules and regulations of the SEC, we do not have any intention to update any forward-looking statements to reflect events or circumstances arising after the date of this prospectus, whether as a result of new information, future events or otherwise. As a result of these risks and uncertainties, readers are cautioned not to place undue reliance on forward-looking statements included or incorporated by reference in this prospectus or that may be made elsewhere from time to time by, or on behalf of, us. All forward-looking statements attributable to us are expressly qualified by these cautionary statements.

These forward-looking statements generally can be identified by the use of words or phrases such as “believe,” “anticipate,” “expect,” “estimate,” “project,” “will be,” “will continue,” “will likely result,” or other similar words and phrases. Forward-looking statements and our plans and expectations are subject to a number of risks and uncertainties that could cause actual results to differ materially from those anticipated, and our business in general is subject to such risks. For more information, see the “Risk Factors” section of this prospectus. In addition, our expectations or beliefs concerning future events involve risks and uncertainties, including, without limitation:

- General economic conditions affecting our products and their respective markets;
- Our ability to increase organic growth via new product introductions or line extensions;
- The high level of competition in our industry and markets (including, without limitation, vendor and stock keeping unit (or SKU) rationalization and expansion of private label product offerings);
 - Our ability to invest in research and development;
 - Our dependence on a limited number of customers for a large portion of our sales
 - Disruptions in our distribution center;
- Acquisitions, dispositions or other strategic transactions diverting managerial resources, or incurrence of additional liabilities or integration problems associated with such transactions;
 - Changing consumer trends or pricing pressures that may cause us to lower our prices;
 - Increases in supplier prices and transportation and fuel charges;
 - Our ability to protect our intellectual property rights;
- Shortages of supply of sourced goods or interruptions in the manufacturing of our products;
 - Our level of indebtedness, and ability to service our debt;

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- Any adverse judgments rendered in any pending litigation or arbitration;
 - Our ability to obtain additional financing; and
- The restrictions on our operations imposed by our senior secured credit facilities and the indenture governing the notes.

SUMMARY

The following summary contains important information about us and the exchange offer but may not contain all of the information that may be important to you in making a decision to tender your new notes. For a more complete understanding of our company and the exchange offer, we urge you to read carefully this entire prospectus, including the “Risk Factors” and “Cautionary Statement Regarding Forward-Looking Statements” sections and the consolidated financial statements and related notes, and other information incorporated by reference herein, which are described under “Where You Can Find Additional Information” and “Information Incorporated by Reference.” Unless the context requires otherwise, all descriptions relating to business operations, business risks, strategies and management refer to Prestige Holdings and its consolidated subsidiaries.

Our Business

We sell well-recognized, brand name over-the-counter healthcare and household cleaning products largely in North America. We use the strength of our brands, our established retail distribution network, a low-cost operating model and our experienced management team to our competitive advantage to compete in these categories, and as a result, grow our sales and profits.

Our products are sold through multiple channels, including mass merchandisers, drug, grocery, dollar and club stores, which reduces our exposure to any single distribution channel.

While we perform the production planning and oversee the quality control aspects of the manufacturing, warehousing and distribution of our products, we outsource the operating elements of these functions to entities that offer expertise in these areas and cost efficiencies due to economies of scale. Our operating model allows us to focus on our sales and marketing programs and product development and innovation, which we believe enables us to achieve attractive margins while minimizing capital expenditures and working capital requirements.

We have developed our brand portfolio through the acquisition of strong and well-recognized brands from larger consumer products and pharmaceutical companies, as well as other brands from smaller private companies. While the brands we have purchased from larger consumer products and pharmaceutical companies have long histories of support and brand development, we believe that at the time we acquired them they were considered “non-core” by their previous owners. Consequently, these brands did not benefit from the focus of senior level personnel or strong marketing support. We also believe that the brands we have purchased from smaller private companies were constrained by the limited financial resources of their prior owners. After adding a brand to our portfolio, we seek to increase its sales, market share and distribution in both new and existing channels through our established retail distribution network. We pursue this growth through increased advertising and promotion, new sales and marketing strategies, improved packaging and formulations and innovative new products. Our business, business model and growth strategy face various risks that are described in the “Risk Factors” section of this prospectus.

Our principal executive offices are located at 90 North Broadway, Irvington, New York 10533, and our telephone is (914) 524-6810. We maintain a website at www.prestigebrandsinc.com. Our Internet website, and the information contained on it, are not to be considered part of this prospectus.

THE EXCHANGE OFFER

On November 1, 2010, we completed the private offering of \$100.0 million aggregate principal amount of our 8.25% Senior Notes due 2018. As part of that offering, we entered into a registration rights agreement with the initial purchasers of the new notes in which we agreed, among other things, to complete an exchange offer for the new notes. On March 24, 2010, we completed the private offering of \$150.0 million aggregate principal amount of our initial notes. All of the initial notes were tendered in a prior exchange offer except for \$24,000 aggregate principal amount of initial notes. As such, we are also offering exchange notes for up to \$24,000 aggregate principal amount of our outstanding unregistered initial notes that were not tendered in the prior exchange offer. The summary below describes the principal terms of the exchange offer and the exchange notes. Certain of the terms and conditions described below are subject to important limitations and exceptions. The “Description of the Exchange Notes” section of this prospectus contains a more detailed description of the terms and conditions of the exchange notes.

New Notes 8.25% Senior Notes due 2018.

Exchange Notes Notes of the same series of the new notes, the issuance of which has been registered under the Securities Act. The terms of the exchange notes are substantially identical to those of the new notes, except that the transfer restrictions, registration rights, and additional interest provisions relating to the new notes do not apply to the exchange notes.

Terms of the Exchange Offer We are offering to exchange a like amount of exchange notes for our new notes in denominations of \$2,000 and integral multiples of \$1,000 in excess thereof. In order to be exchanged, a new note must be properly tendered and accepted. All new notes that are validly tendered and not withdrawn will be exchanged. As of the date of this prospectus, there is \$100,024,000 aggregate principal amount of 8.25% Senior Notes due 2018 outstanding. We will issue the exchange notes promptly after the expiration of the exchange offer.

Expiration Date The exchange offer will expire at 5:00 p.m., New York City time, on _____, 2011, unless extended or earlier terminated. “Expiration date” means such time and date or, if the exchange offer is extended, the latest time and date to which the exchange offer is so extended. We may extend the expiration date, in our sole discretion, from time to time as necessary.

How to Tender the New Notes To validly tender your new notes pursuant to the exchange offer, you must deliver the tendered new notes, the letter of transmittal and the related documents to the depositary (or comply with the procedures of The Depository Trust Company’s (which we refer to as DTC) Automated Tender Offer Program (which we refer to as ATOP)) on or before the expiration date.

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- A holder whose new notes are held in certificated form must properly complete and execute the letter of transmittal, and deliver such letter of transmittal and the tendered new notes to the depository, with any other required documents, on or before the expiration date.
- A holder whose new notes are held by a custodian bank, broker, dealer, trust company or other nominee must contact such nominee if such holder desires to tender his, her or its new notes and instruct such nominee to tender the new notes on the holder's behalf.
- Holders who are DTC participants must tender their beneficial interest in the new notes electronically through ATOP.

See "The Exchange Offer — Procedures for Tendering."

Acceptance of New
Notes for
Exchange; Issuance of
Exchange Notes

Subject to the conditions stated in "The Exchange Offer — Conditions to the Exchange Offer," we will accept for exchange any and all new notes that are properly tendered in the exchange offer before the expiration date. The exchange notes will be delivered promptly after the expiration date.

Interest Payments on the Exchange Notes	The exchange notes will bear interest from the date interest was most recently paid. If your new notes are accepted for exchange, then you will receive interest on the exchange notes (including any accrued but unpaid additional interest on the new notes) and not on the new notes.
Withdrawal Rights	New notes tendered pursuant to the exchange offer may be validly withdrawn at any time prior to the expiration date, but not thereafter, unless we are otherwise required by applicable law to permit the withdrawal or unless the exchange offer is terminated without any new notes being tendered thereunder, by following the procedures described herein. See “The Exchange Offer — Withdrawal Rights.”
Conditions to the Exchange Offer	The exchange offer is subject to customary conditions. We may assert or waive these conditions in our sole discretion. If we materially change the terms of the exchange offer, we will resolicit tenders of the new notes. See “The Exchange Offer — Conditions to the Exchange Offer” for more information.
Resales of Exchange Notes	<p>We believe that the exchange notes issued in the exchange offer may be offered for resale, resold or otherwise transferred by you without compliance with the registration and prospectus delivery requirements of the Securities Act as long as:</p> <ul style="list-style-type: none">• you are acquiring the exchange notes in the ordinary course of your business;• you are not participating, do not intend to participate and have no arrangement or understanding with any person to participate in a distribution of the exchange notes;• you are not an “affiliate” of ours; and• you are not a broker-dealer. <p>If you fail to satisfy any of the foregoing conditions, you will not be permitted to tender your new notes in the exchange offer and you must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any sale or other transfer of your new notes unless such sale is made pursuant to an exemption from such requirements. We will not assume, or indemnify you against, any liability arising from your failure to satisfy any of the requirements of the Securities Act and the rules and regulations promulgated thereunder.</p>

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Each broker or dealer that receives exchange notes for its own account in exchange for new notes that were acquired as a result of market-making or other trading activities must acknowledge that it will comply with the registration and prospectus delivery requirements of the Securities Act in connection with any offer to resell, resale or other transfer of the exchange notes issued in the exchange offer. A broker-dealer may use this prospectus for an offer to resell or otherwise transfer the exchange notes. See “The Exchange Offer — Resales of Exchange Notes.”

Exchange Agent

U.S. Bank National Association is serving as the exchange agent in connection with the exchange offer. The address and telephone and facsimile numbers of the exchange agent are listed under the heading “The Exchange Offer — Exchange Agent.”

Use of Proceeds

We will not receive any proceeds from the issuance of exchange notes in the exchange offer. We will pay all expenses incident to the exchange offer. See “Use of Proceeds” and “The Exchange Offer — Fees and Expenses.”

Certain U.S. Federal Income Tax Considerations

The exchange of new notes for exchange notes in the exchange offer will not be a taxable transaction for United States federal income tax purposes. See “Certain U.S. Federal Income Tax Considerations.”

Consequences of Not Exchanging New Notes

If you do not exchange your new notes in the exchange offer, your new notes will continue to be subject to the restrictions on transfer currently applicable to the new notes. In general, you may offer or sell your new notes only:

- if they are registered under the Securities Act and applicable state securities laws;
- if they are offered or sold under an exemption from registration under the Securities Act and applicable state securities laws; or
- if they are offered or sold in a transaction not subject to the Securities Act and applicable state securities laws.

After the exchange offer is closed, we will no longer have an obligation to register the new notes, except in limited circumstances. Please see the risk factor entitled, “If you fail to properly exchange your new notes for exchange notes, you will continue to hold new notes which are subject to transfer restrictions, and the liquidity of the trading market, if any, for any untendered new notes may be substantially limited” on page 7.

THE EXCHANGE NOTES

The summary below describes the principal terms of the exchange notes. Certain of the terms and conditions described below are subject to important limitations and exceptions. The “Description of the Exchange Notes” section of this prospectus contains a more detailed description of the terms and conditions of the exchange notes.

Issuer	Prestige Brands, Inc.
Notes Offered	\$100,024,000 aggregate principal amount of 8.25% Senior Notes due 2018.
Maturity Date	April 1, 2018.
Interest	Interest on the exchange notes will accrue at a rate of 8.25% per year, payable semi-annually in cash in arrears on April 1 and October 1 of each year, commencing October 1, 2010.
Guarantees	The exchange notes will be fully and unconditionally guaranteed, jointly and severally, on a senior unsecured basis, by Prestige Holdings and all of its domestic subsidiaries, other than Prestige Brands, Inc.
Ranking	<p>The exchange notes and guarantees will constitute senior unsecured debt and will:</p> <ul style="list-style-type: none">• rank equally in right of payment with all of our and the guarantors’ existing and future senior debt;• be senior in right of payment to all of our and the guarantors’ existing and future subordinated debt;• be effectively junior to our and the guarantors’ existing and future secured debt to the extent of the value of the assets securing such debt; and• be structurally subordinated to all of the existing and future liabilities of each of our subsidiaries that do not guarantee the exchange notes. <p>As of March 31, 2011, we had \$492.0 million of senior debt outstanding (including the new notes), of which approximately \$242.0 million would have effectively ranked senior to the exchange notes to the extent of the collateral securing such debt. In addition, as of March 31, 2011, \$40.0 million was available for borrowing under our revolving credit facility, all of which would effectively rank senior to the exchange notes to the extent of the collateral securing such debt.</p>
Optional Redemption	We may redeem some or all of the exchange notes at any time prior to April 1, 2014, at a redemption price equal to 100% plus a make-whole premium and on or after April 1, 2014, at the redemption prices set forth under “Description of the Exchange Notes — Optional Redemption.”

At any time prior to April 1, 2013, we may redeem up to 35% of the aggregate principal amount of the exchange notes in an amount not to exceed the amount of proceeds of one or more equity offerings, at a price equal to 108.250% of the principal amount thereof, plus accrued and unpaid interest, if any, to the redemption date; provided that at least 65% of the original aggregate principal amount of the exchange notes issued remains outstanding after the redemption.

Change of Control

Upon the occurrence of a change of control, you will have the right, as a holder of exchange notes, to require us to repurchase all of your exchange notes at a repurchase price equal to 101% of their principal amount, plus accrued and unpaid interest, if any, to the date of repurchase. See “Description of the Exchange Notes — Repurchase at the Option of Holders Upon a Change of Control.”

Certain Covenants

The indenture governing the exchange notes contains certain covenants that limit, among other things, our ability and the ability of our restricted subsidiaries (as defined in the indenture) to:

- incur additional indebtedness;
- pay dividends or make other restricted payments;
- make certain investments;
- create or permit certain liens;
- sell assets;
- create or permit restrictions on the ability of our restricted subsidiaries to pay dividends or other distributions to us;
- engage in transactions with affiliates; and
- consolidate or merge with or into other companies or sell all or substantially all of our assets.

These covenants are subject to a number of important exceptions and limitations, which are described under “Description of the Exchange Notes — Certain Covenants.”

Use of Proceeds

We will not receive proceeds from the issuance of the exchange notes offered hereby.

Absence of an Established Market for the Exchange Notes

The exchange notes will be fungible with an existing class of securities for which there is currently no market. We cannot assure you that a liquid market for the exchange notes will develop.

You should carefully consider all of the information set forth in this prospectus, and in particular, should evaluate the specific factors set forth in the section entitled “Risk Factors” for an explanation of certain risks of investing in the notes. For a description of risk related to our industry and business, you should also evaluate the specific risk factors set forth in the section entitled “Risk Factors” in our Annual Report on Form 10-K for the year ended March 31, 2011, which is incorporated by reference herein.

RISK FACTORS

Before you tender your new notes, you should consider the following risk factors in addition to the other information included or incorporated by reference in this prospectus, including the specific risk factors set forth in the section entitled “Risk Factors” in our Annual Report on Form 10-K for the fiscal year ended March 31, 2011. Any of the risk factors incorporated herein by reference from our Annual Report on Form 10-K for the fiscal year ended March 31, 2011 and the following risks could harm our business and financial results and/or cause the value of the notes to decline, which in turn could cause you to lose all or part of your investment. The risks incorporated herein by reference and set forth below are not the only ones facing our company.

Risks Related to the Exchange Notes and the Exchange Offer

If you fail to properly exchange your new notes for exchange notes, you will continue to hold new notes which are subject to transfer restrictions, and the liquidity of the trading market, if any, for any untendered new notes may be substantially limited.

We will only issue exchange notes in exchange for new notes that you timely and properly tender. You should allow sufficient time to ensure timely delivery of the new notes, and you should carefully follow the instructions on how to tender your new notes set forth under “The Exchange Offer — Procedures for Tendering” and in the letter of transmittal that accompanies this prospectus. Neither we nor the exchange agent are required to notify you of any defects or irregularities relating to your tender of new notes.

If you do not exchange your new notes for exchange notes in the exchange offer, the new notes you hold will continue to be subject to the existing transfer restrictions. In general, you may not offer or sell the new notes except under an exemption from, or in a transaction not subject to, the Securities Act and applicable state securities laws. We do not plan to register the new notes under the Securities Act. If you continue to hold any new notes after the exchange offer is completed, you may have trouble selling them because of the restrictions on transfer.

Because we anticipate that most holders of new notes will elect to participate in the exchange offer, we expect that the liquidity of the market for the new notes after completion of the exchange offer may be substantially limited. Any new notes tendered and exchanged in the exchange offer will reduce the aggregate principal amount at maturity of the new notes not exchanged.

We may not be able to generate sufficient cash to service all of our indebtedness, including the exchange notes, and may be forced to take other actions to satisfy our obligations under our indebtedness, which may not be successful.

Our ability to make scheduled payments on or to refinance our debt obligations depends on our financial condition and operating performance, which is subject to prevailing economic and competitive conditions and to certain financial, business and other factors beyond our control. We may not be able to maintain a level of cash flows from operating activities sufficient to permit us to pay the principal, premium, if any, and interest on our indebtedness, including the exchange notes.

If our cash flows and capital resources are insufficient to fund our debt service obligations, we may be forced to reduce or delay investments and capital expenditures, or to sell assets, seek additional capital or restructure or refinance our indebtedness, including the exchange notes. Our ability to restructure or refinance our debt will depend on the condition of the capital markets and our financial condition at such time. Any refinancing of our debt could be at higher interest rates and may require us to comply with more onerous covenants, which could further restrict our business operations. The terms of existing or future debt instruments and the indenture governing the exchange notes may restrict us from adopting some of these alternatives. In addition, any failure to make payments of interest and

principal on our outstanding indebtedness on a timely basis would likely result in a reduction of our credit rating, which could harm our ability to incur additional indebtedness. In the absence of sufficient operating results and resources, we could face substantial liquidity problems and might be required to dispose of material assets or operations to meet our debt service and other obligations. Our senior secured credit facilities and the indenture governing the exchange notes will restrict our ability to dispose of assets and use the proceeds from any such disposition. We may not be able to consummate those dispositions or to obtain the proceeds that we could realize from them and these proceeds may not be adequate to meet any debt service obligations then due. These alternative measures may not be successful and may not permit us to meet our scheduled debt service obligations.

Payment of principal and interest on the exchange notes will be effectively subordinated to our secured debt to the extent of the value of the assets securing that debt.

The exchange notes will be effectively subordinated to claims of our secured creditors to the extent of the value of the assets securing such claims, and the exchange note guarantees will be effectively subordinated to the claims of our secured creditors as well as the secured creditors of the guarantors. Holders of our secured obligations, including obligations under our senior secured credit facilities, will have claims that are prior to claims of the holders of the exchange notes with respect to the assets securing those obligations. In the event of a liquidation, dissolution, reorganization, bankruptcy or any similar proceeding, our assets and those of the guarantors will be available to pay obligations on the exchange notes and the exchange note guarantees only after holders of our senior secured debt have been paid the value of the assets securing such obligations. Accordingly, there may not be sufficient funds remaining to pay amounts due on all or any of the exchange notes. See “Description of Other Indebtedness.”

Repayment of our debt, including the exchange notes, is dependent on cash flow generated by our subsidiaries and their ability to make distributions to us.

Our subsidiaries own a significant portion of our assets and conduct a significant portion of our operations. Accordingly, repayment of our indebtedness, including the exchange notes, is dependent, to a significant extent, on the generation of cash flow by our subsidiaries and their ability to make such cash available to us, by dividend, debt repayment or otherwise. Unless they are guarantors of the exchange notes, our subsidiaries do not have any obligation to pay amounts due on the exchange notes or to make funds available for that purpose. Our subsidiaries may not be able to, or may not be permitted to, make distributions to enable us to make payments in respect of our indebtedness, including the exchange notes. Each subsidiary is a distinct legal entity and, under certain circumstances, legal and contractual restrictions may limit our ability to obtain cash from our subsidiaries. While the indenture governing the exchange notes will limit the ability of our subsidiaries to incur consensual restrictions on their ability to pay dividends or make other intercompany payments to us, these limitations are subject to certain qualifications and exceptions. In the event that we do not receive distributions from our subsidiaries, we may be unable to make required principal and interest payments on our indebtedness, including the exchange notes.

The exchange notes will be structurally subordinated to the existing and future liabilities of certain of our subsidiaries that are not guaranteeing the exchange notes.

Certain of our subsidiaries will not guarantee the exchange notes. As a result, the exchange notes will be structurally subordinated to all existing and future liabilities of such non-guarantor subsidiaries. Our rights and the rights of our creditors to participate in the assets of any non-guarantor subsidiary in the event that such a subsidiary is liquidated or reorganized will be subject to the prior claims of such subsidiary’s creditors. As a result, all indebtedness and other liabilities, including trade payables, of our non-guarantor subsidiaries, whether secured or unsecured, must be satisfied before any of the assets of such subsidiaries would be available for distribution, upon a liquidation or otherwise, to us in order for us to meet our obligations with respect to the exchange notes. To the extent that we may be a creditor with recognized claims against any non-guarantor subsidiary, our claims would still be subject to the prior claims of such subsidiary’s creditors to the extent that they are secured or senior to those held by us. Subject to restrictions contained in financing arrangements, our non-guarantor subsidiaries may incur additional indebtedness and other liabilities, all of which would rank structurally senior to the exchange notes.

As of March 31, 2011, our non-guarantor subsidiaries had approximately \$0.2 million of total indebtedness and other liabilities, including trade payables and accrued expenses, all of which ranked structurally senior to the new notes. For the year ended March 31, 2011, our non-guarantor subsidiaries represented approximately 1.2% of our net income, approximately 0.7% of our total assets and less than 0.1% of our total liabilities.

If we default on our obligations to pay our other indebtedness, we may not be able to make payments on the exchange notes.

Any default under the agreements governing our indebtedness, including a default under our senior secured credit facilities and the indenture governing the exchange notes, that is not waived by the required lenders, and any remedies sought by the holders of such indebtedness, could prevent us from paying principal, premium, if any, and interest on the exchange notes and could substantially decrease the market value of the exchange notes. If we are unable to generate sufficient cash flow and are otherwise unable to obtain funds necessary to meet required payments of principal, premium, if any, and interest on our indebtedness, or if we otherwise fail to comply with the various covenants, including financial and operating covenants in the instruments governing our indebtedness (including covenants in our senior secured credit facilities and the indenture governing the exchange notes), we could be in default under the terms of the agreements governing such indebtedness, including our senior secured credit facilities and the indenture governing the exchange notes. In the event of such default,

• the holders of such indebtedness could be able to cause all of our available cash flow to be used to pay such indebtedness and, in any event, could elect to declare all the funds borrowed thereunder to be due and payable, together with accrued and unpaid interest;

• the lenders under our senior secured credit facilities and the indenture governing the exchange notes could elect to terminate their commitments thereunder, cease making further loans and institute foreclosure proceedings against our assets; and

- we could be forced into bankruptcy or liquidation.

If our operating performance declines, we may in the future need to obtain waivers from the required lenders under our senior secured credit facilities and the indenture governing the exchange notes to avoid being in default. If we breach our covenants under our senior secured credit facilities and the indenture governing the exchange notes and seek a waiver, we may not be able to obtain a waiver from the required lenders. If this occurs, we would be in default under our senior secured credit facilities and the indenture governing the exchange notes, the lenders could exercise their rights, as described above, and we could be forced into bankruptcy or liquidation.

We may not be able to repurchase the exchange notes upon a change of control.

Upon a change of control, as defined under the indenture governing the exchange notes, you will have the right to require us to offer to purchase all of the exchange notes then-outstanding at a price equal to 101% of the principal amount of the exchange notes, plus accrued interest. In order to obtain sufficient funds to pay the purchase price of the outstanding exchange notes, we expect that we would have to refinance the exchange notes and our other debt instruments. We cannot assure you that we would be able to refinance the exchange notes or our other debt instruments on reasonable terms, if at all. Our failure to offer to purchase all outstanding exchange notes, or to purchase all validly tendered exchange notes would be an event of default under the indenture. Such an event of default could cause the acceleration of our other debt. Our future debt also could contain restrictions on repayment requirements with respect to specified events or transactions that constitute a change of control under the indenture.

Federal and state statutes allow courts, under specific circumstances, to void guarantees and require noteholders to return payments received from guarantors.

If a bankruptcy case or lawsuit is initiated by unpaid creditors of any guarantor, the debt represented by the guarantees entered into by the guarantors may be reviewed under the federal bankruptcy law and comparable provisions of state fraudulent transfer laws. Under these laws, the guarantee could be voided, or claims in respect of the guarantee could

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be subordinated to certain obligations of a guarantor if, among other things, such guarantor, at the time it entered into the guarantee:

- received less than reasonably equivalent value or fair consideration for entering into the guarantee; and

•one of the following applies:

- was insolvent or rendered insolvent by reason of entering into a guarantee; or

- was engaged in a business or transaction for which the guarantor's remaining assets constituted unreasonably small capital; or
- intended to incur, or believed that it would incur, debts or contingent liabilities beyond its ability to pay such debts or contingent liabilities as they become due.

In addition, any payment by a guarantor could be voided and required to be returned to such guarantor, or to a fund for the benefit of the creditors of such guarantor under such circumstances.

If a guarantee of a subsidiary were voided as a fraudulent conveyance or held unenforceable for any other reason, holders of the exchange notes would be solely creditors of our company and creditors of our other subsidiaries that have validly guaranteed the exchange notes. The exchange notes then would be effectively subordinated to all obligations of the subsidiary whose guarantee was voided.

The measures of insolvency for purposes of these fraudulent transfer laws will vary depending upon the law applied in any proceeding to determine whether a fraudulent transfer has occurred. Generally, however, a guarantor would be considered insolvent if:

- The sum of its debts, including contingent liabilities, were greater than the fair saleable value of all of its assets; or
- The present fair saleable value of its assets were less than the amount that would be required to pay its probable liability on its existing debts, including contingent liabilities, as they become absolute and mature; or
- It could not pay its debts or contingent liabilities as they become due.

To the extent that the claims of the holders of the exchange notes against any subsidiary were subordinated in favor of other creditors of such subsidiary, such other creditors would be entitled to be paid in full before any payment could be made on the exchange notes. If one or more of the guarantees is voided or subordinated, we cannot assure you that after providing for all prior claims, there would be sufficient assets remaining to satisfy the claims of the holders of the exchange notes.

Based upon financial and other information, we believe that the guarantees were incurred for proper purposes and in good faith and that each subsidiary that is a guarantor is solvent and will continue to be solvent after the exchange offer is completed, will have sufficient capital for carrying on its business after the exchange offer and will be able to pay its debts as they mature. There can be no assurance, however, as to what standard a court would apply in making such determinations or that a court would agree with our conclusions in this regard.

Your ability to transfer the exchange notes may be limited by the absence of an active trading market, and there is no assurance that any active trading market will develop for the exchange notes.

There is no established public market for the exchange notes, and we cannot assure you that an active trading market for the exchange notes will develop. If no active trading market develops, you may not be able to resell your exchange notes at their fair market value or at all. We do not intend to apply for listing the exchange notes on any securities exchange. Future trading prices of the exchange notes will depend on many factors, including, among other things, prevailing interest rates, our operating results and the market for similar securities. We cannot assure you as to the development or liquidity of any trading market for the exchange notes. The liquidity of any market for the exchange notes will depend on a number of factors, including:

- the number of holders of exchange notes;

- our operating performance and financial condition;
 - the market for similar securities;
- the interest of securities dealers in making a market in the exchange notes; and
 - prevailing interest rates.

Historically, the market for non-investment grade debt has been subject to disruptions that have caused substantial volatility in the prices of securities similar to the exchange notes. We cannot assure you that the market, if any, for the exchange notes will be free from similar disruptions or that any such disruptions may not adversely affect the prices at which you may sell your exchange notes. Therefore, we cannot assure you that you will be able to sell your exchange notes at a particular time or the price that you receive when you sell will be favorable.

If you hold the exchange notes in book-entry form, you must rely on the procedures of the relevant clearing systems to exercise any rights and remedies.

Unless and until definitive notes are issued in exchange for book-entry interests in the exchange notes, owners of the book-entry interests will not be considered owners or holders of exchange notes. Instead, the common depository, or its nominee, will be the sole holder of the exchange notes.

Payments of principal and interest and any other amounts owing on or in respect of the exchange notes in global form will be made to U.S. Bank National Association, as paying agent, which will make payments to DTC. Thereafter, these payments will be credited to DTC participants' accounts (including the Euroclear System (or Euroclear) and Clearstream Banking, société anonyme (which we refer to as Clearstream)) that hold book-entry interests in the notes in global form and credited by such participants to indirect participants. After payment to DTC or the common depository, none of us, any of our affiliates, U.S. Bank National Association, as Trustee (which we refer to as the trustee), or any payment agent will have any responsibility or liability for any aspect of the records relating to, or payments of interest, principal or other amounts to, DTC, Euroclear and/or Clearstream or to owners of book-entry interests.

Unlike holders of the exchange notes themselves, owners of book-entry interests will not have the direct right to act upon solicitations for consents or requests for waivers or other actions from holders of the exchange notes. Instead, if you own a book-entry interest, you will be permitted to act only to the extent you have received appropriate proxies to do so from DTC, Euroclear and/or Clearstream or, if applicable, from a participant. We cannot assure you that procedures implemented for the granting of such proxies will be sufficient to enable you to vote on any requested actions on a timely basis.

The lack of physical certificates could also:

• Result in payment delays on your exchange notes because the trustee will be sending distributions on the exchange notes to DTC and Euroclear and Clearstream instead of directly to you;

• Make it difficult for you to pledge your exchange notes if physical certificates are required by the party demanding the pledge; and

• Hinder your ability to resell your exchange notes because some investors may be unwilling to buy securities that are not in physical form.

THE EXCHANGE OFFER

Purpose and Effect of the Exchange Offer

In connection with the sale of the new notes, we entered into a registration rights agreement with the initial purchasers of the new notes, pursuant to which we agreed to use commercially reasonable efforts to file a registration statement with the SEC with respect to the exchange of the new notes for the exchange notes. We are making the exchange offer to fulfill our contractual obligations under that agreement. A copy of the registration rights agreement is included as an exhibit to the registration statement of which this prospectus is a part.

Pursuant to the exchange offer, we will issue the exchange notes in exchange for new notes. The terms of the exchange notes are substantially identical to those of the new notes, except that the exchange notes (1) have been registered under the Securities Act and therefore will not be subject to certain restrictions on transfer applicable to the new notes and (2) will not have registration rights or provide for any increase in the interest rate related to the obligation to register. See “Description of the Exchange Notes” and “Description of the New Notes” for more information on the terms of the respective notes and the differences between them.

We are not making the exchange offer to, and will not accept tenders for exchange from, holders of new notes in any jurisdiction in which an exchange offer or the acceptance thereof would not be in compliance with the securities or blue sky laws of such jurisdiction. Unless the context requires otherwise, the term “holder” in this section means any person in whose name the new notes are registered on our books or any other person who has obtained a properly completed bond power from the registered holder, or any person whose new notes are held of record by DTC who desires to deliver such new notes by book-entry transfer at DTC.

We make no recommendation to the holders of new notes as to whether to tender or refrain from tendering all or any portion of their new notes pursuant to the exchange offer. In addition, no one has been authorized to make any such recommendation. Holders of new notes must make their own decision whether to tender pursuant to the exchange offer and, if so, the aggregate amount of new notes to tender after reading this prospectus and the letter of transmittal and consulting with their advisers, if any, based on their own financial position and requirements.

Terms of the Exchange

Upon the terms and conditions described in this prospectus and in the accompanying letter of transmittal, which together constitute the exchange offer, we will accept for exchange new notes that are properly tendered at or before the expiration time and not withdrawn as permitted below. As of the date of this prospectus, \$100,024,000 aggregate principal amount of new notes are outstanding. This prospectus, together with the letter of transmittal, is first being sent on or about the date on the cover page of the prospectus to all holders of new notes known to us. New notes tendered in the exchange offer must be in denominations of principal amount of \$2,000 and any integral multiples of \$1,000 in excess thereof.

Our acceptance of the tender of new notes by a tendering holder will form a binding agreement between the tendering holder and us upon the terms and subject to the conditions provided in this prospectus and in the accompanying letter of transmittal.

Expiration, Extension and Amendment

The expiration time of the exchange offer is 5:00 p.m. New York City time on _____, 2011; however, we may, in our sole discretion, extend the period of time for which the exchange offer is open and set a later expiration date. The term “expiration time” as used herein means the latest time and date to which we extend the exchange

offer. If we decide to extend the exchange offer period, we will then delay acceptance of any new notes by giving oral or written notice of an extension to the holders of new notes as described below. During any extension period, all new notes previously tendered will remain subject to the exchange offer and may be accepted for exchange by us. Any new notes not accepted for exchange will be returned to the tendering holder after the expiration or termination of the exchange offer.

Our obligation to accept new notes for exchange in the exchange offer is subject to the conditions described below under “— Conditions to the Exchange Offer.” We may decide to waive any of the conditions in our sole discretion. Furthermore, we reserve the right to amend or terminate the exchange offer, and not to accept for exchange any new notes not previously accepted for exchange, upon the occurrence of any of the conditions of the exchange offer specified below under the same heading. We will give oral or written notice of any extension, amendment, non-acceptance or termination to the holders of the new notes as promptly as practicable. If we materially change the terms of the exchange offer, we will resolicit tenders of the new notes, file a post-effective amendment to the registration statement and provide notice to you. If the change is made less than five business days before the expiration of the exchange offer, we will extend the offer so that the holders have at least five business days to tender or withdraw. We will notify you of any extension by means of a press release or other public announcement no later than _____, 2011, the first business day after the previously scheduled expiration time.

Procedures for Tendering

Valid Tender

Except as described below, a tendering holder must, prior to the expiration time, transmit to U.S. Bank National Association, the exchange agent, at the address listed under the heading “— Exchange Agent”:

• a properly completed and duly executed letter of transmittal, including all other documents required by the letter of transmittal; or

- if new notes are tendered in accordance with the book-entry procedures listed below, an agent’s message.

In addition, a tendering holder must: