
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Petco Health and Wellness Company, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

81-1005932
(I.R.S. Employer
Identification No.)

Petco Health and Wellness Company, Inc.
10850 Via Frontera
San Diego, California 92127
(Address of Principal Executive Offices, Zip Code)

Petco Health and Wellness Company, Inc. 2021 Equity Incentive Plan
(Full title of the plan)

Ilene Eskenazi
Chief Legal and Human Resources Officer and Secretary
Petco Health and Wellness Company, Inc.
10850 Via Frontera
San Diego, California 92127
(858) 453-7845

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

With a copy to:

Krista P. Hanvey
Gibson, Dunn & Crutcher LLP
2001 Ross Avenue, Suite 2100
Dallas, TX 75201-2923
(214) 698-3100

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

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement on Form S-8 is being filed by Petco Health and Wellness Company, Inc., a Delaware corporation (the “Registrant”), in order to register an additional 15,500,000 shares of its Class A common stock, par value \$0.001 per share (the “Common Stock”), that may be issued under the Petco Health and Wellness Company, Inc. 2021 Equity Incentive Plan, as amended, which shares of Common Stock are securities of the same class and relate to the same plan as those shares registered on the Registrant’s Registration Statement on Form S-8 previously filed with the Securities and Exchange Commission (the “Commission”) on January 19, 2021 ([File No. 333-252221](#)), which is hereby incorporated by reference.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Exhibit Description</u>
4.1	Second Amended and Restated Certificate of Incorporation of Petco Health and Wellness Company, Inc. (incorporated by reference to Exhibit 3.1 of the Registrant’s Current Report on Form 8-K, filed with the Commission on January 19, 2021).
4.2	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Petco Health and Wellness Company, Inc. (incorporated by reference to Exhibit 3.1 of the Registrant’s Current Report on Form 8-K, filed with the Commission on June 23, 2023).
4.3	Second Amended and Restated Bylaws of Petco Health and Wellness Company, Inc. (incorporated by reference to Exhibit 3.2 of the Registrant’s Current Report on Form 8-K, filed with the Commission on January 19, 2021).
5.1*	Opinion of Gibson, Dunn & Crutcher LLP.
23.1*	Consent of Independent Registered Public Accounting Firm.
23.2*	Consent of Gibson, Dunn & Crutcher LLP (included in Exhibit 5.1).
24.1*	Power of Attorney (included on the signature page to this Registration Statement).
99.1	Petco Health and Wellness Company, Inc. 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant’s Current Report on Form 8-K filed with the Commission on January 19, 2021).
99.2	First Amendment to Petco Health and Wellness Company, Inc. 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 of the Registrant’s Current Report on Form 8-K, filed with the Commission on June 23, 2023).
107.1*	Filing Fee Table.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in San Diego California, on the 1st day of September, 2023.

PETCO HEALTH AND WELLNESS COMPANY, INC.

By: /s/ Ronald Coughlin, Jr.

Name: Ronald Coughlin, Jr.

Title: Chief Executive Officer

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Ronald Coughlin, Jr., Brian LaRose, Ilene Eskenazi and Giovanni Insana and each of them (with full power to each of them to act alone), his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all said attorneys-in-fact and agents, or any of them, or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Ronald Coughlin, Jr.</u> Ronald Coughlin, Jr.	Chief Executive Officer and Chairman (<i>principal executive officer</i>)	September 1, 2023
<u>/s/ Brian LaRose</u> Brian LaRose	Chief Financial Officer (<i>principal financial and accounting officer</i>)	September 1, 2023
<u>/s/ Cameron Breitner</u> Cameron Breitner	Director	September 1, 2023
<u>/s/ Gary Briggs</u> Gary Briggs	Director	September 1, 2023
<u>/s/ Nishad Chande</u> Nishad Chande	Director	September 1, 2023
<u>/s/ Christy Lake</u> Christy Lake	Director	September 1, 2023
<u>/s/ David Lubek</u> David Lubek	Director	September 1, 2023
<u>/s/ R. Michael Mohan</u> R. Michael Mohan	Director	September 1, 2023
<u>/s/ Sabrina Simmons</u> Sabrina Simmons	Director	September 1, 2023

<u>/s/ Christopher J. Stadler</u> Christopher J. Stadler	Director	September 1, 2023
<u>/s/ Mary Sullivan</u> Mary Sullivan	Director	September 1, 2023
<u>/s/ Iris Yen</u> Iris Yen	Director	September 1, 2023

September 1, 2023

Petco Health and Wellness Company, Inc.
10850 Via Frontera
San Diego, California 92127

Re: Petco Health and Wellness Company, Inc.
Registration Statement on Form S-8

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 (the "Registration Statement"), of Petco Health and Wellness Company, Inc., a Delaware corporation (the "Company"), filed with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), in connection with the offering by the Company of up to 15,500,000 shares of the Company's Class A common stock, par value \$0.001 per share (the "Common Stock"), issuable to eligible individuals under the Petco Health and Wellness, Inc. 2021 Equity Incentive Plan (as amended, the "Plan").

We have examined the Plan and the originals, or photostatic or certified copies, of such records of the Company and certificates of officers of the Company and of public officials and such other documents as we have deemed relevant and necessary as the basis for the opinions set forth below. We have also made such other investigations as we have deemed relevant and necessary or appropriate in connection with the opinion hereinafter set forth. In our examination, we have assumed the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as copies. We have also assumed that there are no agreements or understandings between or among the Company and any participants in the Plan that would expand, modify or otherwise affect the terms of the Plan or the respective rights or obligations of the participants thereunder. Finally, we have assumed the accuracy of all other information provided to us by the Company during the course of our investigations, on which we have relied in issuing the opinion expressed below.

Based upon the foregoing examination and in reliance thereon, and subject to the assumptions stated and in reliance on statements of fact contained in the documents that we have examined, we are of the opinion that the shares of Common Stock issuable under the Plan, when issued and sold in accordance with the terms of the Plan and against payment therefor, and when the Registration Statement has become effective under the Securities Act, will be validly issued, fully paid and non-assessable.

Abu Dhabi • Beijing • Brussels • Century City • Dallas • Denver • Dubai • Frankfurt • Hong Kong • Houston • London • Los Angeles Munich • New York • Orange County • Palo Alto • Paris • San Francisco • Singapore • Washington, D.C.

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We render no opinion herein as to matters involving the laws of any jurisdiction other than the Delaware General Corporation Law (the “DGCL”). This opinion is limited to the effect of the current state of the law of the DGCL and the facts as they currently exist. We assume no obligation to revise or supplement this opinion in the event of future changes in such law or the interpretations thereof or such facts. We express no opinion regarding any state securities laws or regulations.

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this 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.

Very truly yours,

/s/ Gibson, Dunn & Crutcher

GIBSON, DUNN & CRUTCHER

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Petco Health and Wellness Company, Inc. 2021 Equity Incentive Plan of our reports dated March 28, 2023, with respect to the consolidated financial statements of Petco Health and Wellness Company, Inc. and the effectiveness of internal control over financial reporting of Petco Health and Wellness Company, Inc. included in its Annual Report (Form 10-K) for the year ended January 28, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Diego, CA
September 1, 2023

Calculation of Filing Fee Tables

FORM S-8
(Form Type)PETCO HEALTH AND WELLNESS COMPANY, INC.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title (1)	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A common stock, par value \$0.001 per share	Rule 457(a) (2)	15,500,000 (3)	\$5.32	\$82,460,000	\$110.20 per \$1,000,000	\$9,087.09
Total Offering Amounts					\$82,460,000		\$9,087.09
Total Fee Offsets							—
Net Fee Due							\$9,087.09

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement on Form S-8 shall be deemed to cover any additional shares of common stock, par value \$0.001 per share (the "Common Stock") of Petco Health and Wellness Company, Inc. that may be issued pursuant to the Petco Health and Wellness Company, Inc. 2021 Equity Incentive Plan (as amended, the "Plan") as a result of any stock dividend, stock split, recapitalization or other similar transaction, and any other securities with respect to which the outstanding shares are converted or exchanged.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act, and based on the average of the high and low sale prices of the Common Stock, as quoted on the Nasdaq Stock Market, on August 30, 2023.
- (3) Represents 15,500,000 additional shares of Common Stock reserved for issuance under the Plan.