

May 18, 2021

Ilene Eskenazi
Chief Legal Officer
Petco Health & Wellness Company, Inc.
10850 Via Frontera
San Diego, California 92127

Wellness Company, Inc.
Statement on Form S-1
2021

Re: Petco Health &
Draft Registration
Submitted May 10,
CIK No. 0001826470

Dear Ms. Eskenazi:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. We remind you that the company and its management are
responsible for the
accuracy and adequacy of their disclosures, notwithstanding any review,
comments, action or
absence of action by the staff.

Please contact Daniel
Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Andrew Fabens