

February 27, 2023

Brian LaRose
Chief Financial Officer
Petco Health & Wellness Company, Inc.
10850 Via Frontera
San Diego, CA 92127

Wellness Company, Inc.

Fiscal Year Ended January 29, 2022

2022

Re: Petco Health &

Form 10-K for the

Filed March 24,

File No. 001-39878

Dear Brian LaRose:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Trade & Services