John Newland Chief Financial Officer PetIQ, Inc. 923 S. Bridgeway Pl. Eagle, Idaho 83616

Re: PetIQ, Inc.

Form 10-K for Fiscal Year Ended December 31, 2018

Filed March 12, 2019 File No. 001-38163

Dear Mr. Newland:

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

Office of Trade &

Corporation Finance

Services