

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**Form S-1
REGISTRATION STATEMENT**

*Under
The Securities Act of 1933*

PetIQ, Inc.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

5122
(Primary Standard Industrial
Classification Code Number)

35-2554312
(IRS Employer
Identification No.)

500 E. Shore Drive, Suite 120
Eagle, Idaho 83616
208-939-8900

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

McCord Christensen
Chief Executive Officer
PetIQ, Inc.

500 E. Shore Drive, Suite 120
Eagle, Idaho 83616
208-939-8900

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

Please send copies of all communications to:

James J. Junewicz, Esq.
Christina T. Roupas, Esq.
Winston & Strawn LLP
35 West Wacker Drive
Chicago, Illinois 60601
(312) 558-5600

Christopher D. Lueking, Esq.
Stelios G. Saffos, Esq.
Latham & Watkins LLP
330 North Wabash Avenue, Suite 2800
Chicago, Illinois 60611
(312) 876-7700

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act, 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. 333-218955

If this Form is a post-effective amendment filed pursuant to Rule 462(c) 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 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 Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) 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 13(a) of the Exchange Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price ⁽¹⁾	Amount of Registration Fee ⁽²⁾
Class A common stock, \$0.001 par value per share	\$17,250,000	\$1,999.28

- (1) Represents only the additional aggregate amount of Class A common stock being registered. Does not include the Class A common stock that the Registrant previously registered on the Registration Statement on Form S-1, as amended (File No. 333-218955).
- (2) The registration fee is calculated in accordance with Rule 457(o) under the Securities Act of 1933, as amended (the "Securities Act"), based on the proposed maximum aggregate offering price. The Registrant previously registered securities with an aggregate offering price not to exceed \$97,750,000 on a Registration statement on Form S-1, as amended (File No. 333-218955), which was declared effective by the Securities and Exchange Commission on June 20, 2017. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$17,250,000 is hereby registered, which includes the additional shares of Class A common stock that the underwriters have the option to purchase.

This Registration Statement shall become effective upon filing in accordance with Rule 462(b) under the Securities Act.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended ("**Securities Act**"), PetIQ, Inc. (the "**Registrant**") is filing this Registration Statement on Form S-1 (this "**Registration Statement**") with the Securities and Exchange Commission (the "**Commission**"). This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1, as amended (File No. 333-218955) (the "**Prior Registration Statement**"), which the Registrant originally filed with the Commission on June 23, 2017, and which the Commission declared effective on July 20, 2017.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of shares of Class A common stock it is offering by 670,833 shares, 87,500 of which are subject to purchase upon the exercise of the underwriters' option to purchase additional shares of the Registrant's Class A common stock. The additional shares that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement. The information set forth in the Prior Registration Statement and all exhibits to the Prior Registration Statement are incorporated by reference into this Registration Statement.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Eagle, Idaho on this 20th day of July, 2017.

PetIQ, Inc.

By: /s/ McCord Christensen

Name: McCord Christensen

Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>SIGNATURE</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ McCord Christensen</u> McCord Christensen	Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)	July 20, 2017
<u>/s/ John Newland</u> John Newland	Chief Financial Officer and Corporate Secretary (Principal Financial Officer Principal Accounting Officer)	July 20, 2017
<u>*</u> Scott Adcock	President and Director	July 20, 2017
<u>*</u> Mark First	Director	July 20, 2017
<u>*</u> Gary Michael	Director	July 20, 2017
<u>*</u> James Clarke	Director	July 20, 2017
<u>*</u> Ronald Kennedy	Director	July 20, 2017

*By: /s/ McCord Christensen
McCord Christensen, as attorney-in-fact

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	Opinion of Winston & Strawn LLP
23.1	Consent of KPMG LLP.
24.1	Powers of Attorney (incorporated by reference to Exhibit 24.1 to the Company's Registration Statement on Form S-1 (333-218955), filed with the Securities and Exchange Commission on June 23, 2017).

Winston & Strawn LLP
35 West Wacker Drive
Chicago, IL 60601

July 20, 2017

PetIQ, Inc.
500 East Shore Drive, Suite 120
Eagle, ID 83616

Re: Form S-1 Registration Statement

Ladies and Gentlemen:

We have acted as special counsel to PetIQ Inc., a Delaware corporation (the "Company"), in connection with the Company's registration statement on Form S-1 filed with the Securities and Exchange Commission (the "Commission") on July 20, 2017 (the "Registration Statement"), pursuant to Rule 462(b) of the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement relates to the registration of the offer and sale of up to 670,833 shares (the "Shares") of the Company's Class A common stock, par value \$0.001 per share (the "Common Stock"), including up to an additional 87,500 shares of Common Stock that may be purchased by Jefferies LLC, William Blair & Company, L.L.C., Raymond James & Associates, Inc., Oppenheimer & Co. Inc., and SunTrust Robinson Humphrey, Inc. (the "Underwriters").

This opinion letter is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act.

In rendering the opinion set forth below, we examined and relied upon such certificates corporate records, agreements, instruments and other documents, and examined such matters of law, that we considered necessary or appropriate as a basis for the opinion, including the Amended and Restated Certificate of Incorporation of the Company filed with the Secretary of State of the State of Delaware on July 20, 2017. In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents. As to any facts material to the opinions expressed herein that we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon the foregoing and subject to the assumptions, qualifications and limitations set forth herein, we are of the opinion that the Shares have been duly authorized and, when the Shares are delivered to the Underwriters against payment of the agreed consideration therefor in accordance with the underwriting agreement, the Shares will be validly issued, fully paid and nonassessable.

The opinions expressed herein are based upon and limited to the General Corporation Law of the State of Delaware, including the statutory provisions, the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the foregoing. We express no opinion herein as to any other laws, statutes, regulations or ordinances.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement and to the reference to our firm under the caption "Legal Matters" in the prospectus included in the Registration Statement. In giving such consent, we do not thereby admit that we are experts within the meaning of the Securities Act or the rules and regulations of the Commission or that this consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Winston & Strawn LLP

Winston & Strawn LLP

Consent of Independent Registered Public Accounting Firm

The Board of Directors
PetIQ, Inc.:

We consent to the use of our report dated May 19, 2017, with respect to the balance sheets of PetIQ, Inc. as of December 31, 2016 and February 29, 2016, and our report dated February 24, 2017, with respect to the consolidated balance sheets of PetIQ, LLC as of December 31, 2016 and 2015 and the related consolidated statements of comprehensive loss, member's equity, and cash flows for the years then ended, incorporated herein by reference and to the reference to our firm under the heading "Experts" in the prospectus.

/s/ KPMG LLP

Boise, Idaho
July 19, 2017