
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM S-8

**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)

35-2554312
(I.R.S. Employer
Identification No.)

923 S. Bridgeway Place
Eagle, ID 83616
(Address of Principal Executive Offices)

PetIQ, Inc. Amended and Restated 2017 Omnibus Incentive Plan
(Full Title of the Plan)

McCord Christensen
Chief Executive Officer
PetIQ, Inc.
500 E. Shore Drive, Suite 120
Eagle, ID 83616
(Name and Address of Agent for Service)

(208) 939-8900
(Telephone Number, Including Area Code, of Agent for Service)

Copy to:

Christina T. Roupas, Esq.
Winston & Strawn LLP
35 W. Wacker Dr.
Chicago, IL 60601
(312) 558-5600

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 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.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Class A common stock, \$0.001 par value per share	2,000,000	\$27.145	\$54,290,000	\$6,579.95

- (1) This Registration Statement is being filed with the Securities and Exchange Commission (the “SEC”) to register 2,000,000 additional shares of Class A common stock that may be issued under the PetIQ, Inc. Amended and Restated 2017 Omnibus Incentive Plan (the “Plan”). In accordance with Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall be deemed to cover any additional shares of common stock, par value \$0.001 per share, which may be issued pursuant to the Plan to prevent dilution from stock splits, stock dividends or similar transactions.
- (2) Estimated solely for purpose of calculating the registration fee pursuant to Rules 457(h) and 457(c) under the Securities Act on the basis of the average high and low sale prices reported for shares of the Registrant’s common stock on the NASDAQ Global Select Market on May 28, 2019.

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement on Form S-8 is being filed in order to register an additional 2,000,000 shares of the common stock of PetIQ, Inc., a Delaware corporation (the “Registrant”), that may be awarded under the PetIQ, Inc. Amended and Restated 2017 Omnibus Incentive Plan (the “Plan”), par value \$0.001 per share, which are securities of the same class and relate to the same employee benefit plan as those shares registered on the Registrant’s registration statement on Form S-8 previously filed with the Securities and Exchange Commission (the “SEC”) on July 26, 2017 (Registration No. 333-219455), which is hereby incorporated by reference.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

We shall send or give to each participant in the Plan the document(s) containing the information specified in Part I of Form S-8 as specified by Rule 428(b)(1) of the Securities Act. In accordance with the rules and regulations of the SEC, such documents are not being filed with or included in this Registration Statement. These documents, and the documents incorporated by reference into this Registration Statement pursuant to Item 3 of Part II of this Registration Statement, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the SEC are hereby incorporated by reference into this Registration Statement:

- (a) the Registrant’s Annual Report on [Form 10-K](#) for the year ended December 31, 2018, filed with the SEC on March 12, 2019;
- (b) the Registrant’s Quarterly Report on [Form 10-Q](#) for the quarter ended March 31, 2019, filed with the SEC on May 9, 2019;
- (c) the Registrant’s Definitive Proxy Statement on [Schedule 14A](#), filed on April 16, 2019;
- (d) the Registrant’s Current Report on [Form 8-K](#) filed with the SEC on May 8, 2019 (Items 1.01 and 9.01); and
- (e) the description of the Registrant’s Class A common stock, \$0.001 par value per share, contained in its Registration Statement on [Form 8-A](#) filed with the SEC on July 20, 2017 pursuant to Section 12(b) of the Exchange Act, including any subsequent amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Section 13(a), 13(c), 14, or 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Notwithstanding the foregoing, unless specifically stated to the contrary, none of the information disclosed by the Registrant under Items 2.02 or 7.01 of any Current Report on Form 8-K that the Registrant may from time to time furnish to the SEC will be incorporated by reference into, or otherwise included in, this Registration Statement. Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
3.1	<u>Amended and Restated Certificate of Incorporation of PetIQ, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2018, filed with the SEC on March 12, 2019).</u>
3.2	<u>Certificate of Amendment to Amended and Restated Certificate of Incorporation of PetIQ, Inc. (incorporated by reference to Exhibit 3.3 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2018, filed with the SEC on March 12, 2019).</u>
3.3	<u>By-Laws of PetIQ, Inc. (incorporated by reference to Exhibit 3.2 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2018, filed with the SEC on March 12, 2019).</u>
4.1	<u>PetIQ, Inc. Amended and Restated 2017 Omnibus Incentive Plan (incorporated by reference to Appendix A to the Registrant's Definitive Proxy Statement on Schedule 14A, filed with the SEC on April 16, 2019).</u>
5.1	<u>Opinion of Winston & Strawn LLP.</u>
23.1	<u>Consent of KPMG LLP.</u>
23.2	<u>Consent of Winston & Strawn LLP (included in Exhibit 5.1 to this Registration Statement).</u>
24.1	<u>Power of Attorney (included on the signature page of this Registration Statement).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, PetIQ, Inc. 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 Eagle, Idaho, on this 29th day of May, 2019.

PETIQ, INC.

By: /s/ McCord Christensen

McCord Christensen
Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints McCord Christensen and John Newland and each of them, as his true and lawful attorney-in-fact and agent with full powers of substitution and resubstitution, for the undersigned and in the name of the undersigned, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the SEC, granting unto said attorneys-in-fact and agents 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 might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or their substitute or 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 by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ McCord Christensen</u> McCord Christensen	Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	May 29, 2019
<u>/s/ John Newland</u> John Newland	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 29, 2019
<u>/s/ Mark First</u> Mark First	Director	May 29, 2019
<u>/s/ James Clarke</u> James Clarke	Director	May 29, 2019
<u>/s/ Ronald Kennedy</u> Ronald Kennedy	Director	May 29, 2019
<u>/s/ Gary Michael</u> Gary Michael	Director	May 29, 2019
<u>/s/ Will Santana</u> Will Santana	Director and Executive Vice President	May 29, 2019
<u>/s/ Larry Bird</u> Larry Bird	Director	May 29, 2019



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May 29, 2019

PetIQ, Inc.
923 S. Bridgeway Place
Eagle, ID 83616

Ladies and Gentlemen:

We have acted as special counsel to PetIQ, Inc., a Delaware corporation (the "Company"), in connection with the Form S-8 Registration Statement (the "Registration Statement") relating to the registration of the offer and sale of up to 2,000,000 shares (the "Shares") of the Company's Class A common stock, par value \$0.001 per share (the "Common Stock"), issuable pursuant to the terms and in the manner set forth in the PetIQ, Inc. Amended and Restated 2017 Omnibus Incentive Plan (the "Plan").

This opinion letter is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act of 1933, as amended (the "Act").

In connection with this opinion letter, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement, to be filed with the Securities and Exchange Commission (the "Commission") under the Act; (ii) the Amended and Restated Certificate of Incorporation of the Company, as currently in effect; (iii) the Certificate of Amendment to the Amended and Restated Certificate of Incorporation of the Company; (iv) the By-Laws of the Company, as currently in effect; (v) the Plan; and (vi) resolutions of the board of directors of the Company relating to, among other things, the approval of the Plan, the reservation for issuance of the Shares issuable thereunder and the filing of the Registration Statement. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below.

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 certified or photostatic copies and the authenticity of the originals of such latter documents. As to any facts material to this opinion 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 issued, paid for and delivered pursuant to the terms and in the manner set forth in the Plan, and assuming that the Shares have been and remain duly reserved for issuance within the limits of the Common Stock then remaining authorized but unissued, the Shares will be validly issued, fully paid and nonassessable.

The foregoing opinion is 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. This opinion is given as of the date hereof and we assume no obligation to update or supplement such opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes that may hereafter occur. This opinion letter is being furnished solely for the Company's benefit in connection with the offer, sale and issuance of the Shares and is not to be used, quoted or otherwise referred to for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby concede that we are experts within the meaning of the Act or that our firm is within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission.

Very Truly Yours,

/s/ 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 March 12, 2019, with respect to the consolidated balance sheets of PetIQ, Inc. as of December 31, 2018 and 2017, and the related consolidated statements of operations, comprehensive income (loss), members'/stockholders' equity, and cash flows for each of the years in the three-year period ended December 31, 2018, and the related notes (collectively, the "consolidated financial statements"), incorporated herein by reference. Our report refers to a change in the method of accounting for revenue recognition in 2018 due to the adoption of ASC Topic 606, *Revenue from Contracts with Customers*.

/s/ KPMG LLP

Boise, Idaho
May 29, 2019