



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 27, 2016

Via E-mail

McCord Christensen  
Chief Executive Officer  
PetIQ, Inc.  
500 E. Shore Drive, Suite 120  
Eagle, Idaho 83616

**Re: PetIQ, Inc.  
Amendment No. 3 to  
Draft Registration Statement on Form S-1  
Submitted June 17, 2016  
CIK No. 0001668673**

Dear Mr. Christensen:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our May 19, 2016 letter.

The Transactions, page 13 and 40

1. We note your response to comment 2 and the revised disclosures. Please revise to disclose here as stated in your response that after the reclassification you will possess a controlling financial interest in HoldCo and you will be the primary beneficiary of HoldCo. In addition, provide the disclosures required by ASC 810-10-50-3.

McCord Christensen  
PetIQ, Inc.  
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You may contact Myra Moosariparambil at (202) 551-3796 or Raj Rajan at (202) 551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Killoy at (202) 551-7576 or Brigitte Lippmann at (202) 551-3713 with any other questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel  
and Mining

cc: James Junewicz, Esq.  
Winston & Strawn LLP