



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2023

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

**Re: Petco Health & Wellness Company, Inc.**  
**Form 10-K for the Fiscal Year Ended January 29, 2022**  
**Filed March 24, 2022**  
**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