

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

**FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

Wag!

Wag! Group Co.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

88-3590180
(I.R.S. Employer Identification No.)

**55 Francisco Street, Suite 360
San Francisco, California**
(Address of principal executive offices)

94133
(Zip Code)

Wag! Group Co. 2022 Omnibus Incentive Plan
(Full title of the plan)

**Garrett Smallwood
Chief Executive Officer
Wag! Group Co.
55 Francisco Street, Suite 360
San Francisco, California 94133**
(Name and address of agent for service)

(707) 324-4219
(Telephone number, including area code, of agent for service)

**Copies to:
Kathleen M. Wells
Richard Kim
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
(650) 328-4600**

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
Non-accelerated filer

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 Exchange Act.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this "Registration Statement") is being filed by Wag! Group Co. (the "Registrant") for the purpose of registering additional shares of the Registrant's Common Stock, par value \$0.0001 per share (the "Common Stock"), that have become reserved for issuance as a result of the operation of the "evergreen" provision in the Registrant's 2022 Omnibus Incentive Plan (the "2022 Plan"), which provides that the total number of shares subject to such plan will be increased on the first day of each calendar year pursuant to a specified formula or will be increased to such lesser number of shares as may be determined by the Administrator (as defined in the 2022 Plan). The Registrant is hereby registering an additional 6,060,703 shares of its Common Stock issuable under the 2022 Plan, of which 3,684,877 became available for issuance under the 2022 Plan on January 1, 2023 and 2,375,826 became available for issuance under the 2022 Plan on January 1, 2024. These additional shares of Common Stock are securities of the same class as other securities for which an original Registration Statement on Form S-8 relating to the same benefit plan was filed with the Securities and Exchange Commission (the "Commission") on December 1, 2022 (File No. 333-268620).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission pursuant to the Securities Act of 1933, as amended (the "Securities Act"), and the Securities Exchange Act of 1934, as amended (the "Exchange Act") are incorporated herein by reference:

- (a) The contents of the Registrant's earlier Registration Statement on Form S-8 relating to the 2022 Plan, previously filed with the Commission on [December 1, 2022](#) (File No. 333-268620);
- (b) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the Commission on [March 20, 2024](#);
- (c) The Registrant's Current Report on Form 8-K, filed with the Commission on [March 8, 2024](#); and
- (d) The description of the Registrant's common stock contained in a Registration Statement on Form 8-A filed on [August 27, 2021](#) (File No. 001-40764) under the Exchange Act, as updated by Exhibit 4.4 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14, or 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to the Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of the filing of such documents. Any statement contained herein or in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Under no circumstances will any information filed under Items 2.02 or 7.01 of a Current Report on Form 8-K, and exhibits furnished on such form that relate to such items, be deemed incorporated herein by reference unless such Current Report on Form 8-K expressly provides to the contrary.

Item 8. Exhibits.

Exhibit Number	Description	Incorporated by Reference		
		Form	Exhibit	Filing Date
4.1	Corrected Certificate of Incorporation of Wag! Group Co.	8-K	3.1	3/8/2024
4.2	Bylaws of Wag! Group Co.	8-K	3.2	8/15/2022
4.3	Specimen Common Stock Certificate	S-1	4.2	9/14/2022
5.1*	Opinion of Latham & Watkins LLP			
23.1*	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm			
23.2*	Consent of BDO USA, P.C.			
23.3*	Consent of Latham & Watkins LLP (included in Exhibit 5.1)			
24.1*	Power of Attorney (contained on signature page hereto)			
99.1#	Wag! Group Co. 2022 Omnibus Incentive Plan	10-K	10.6	3/20/2024
99.2#	Form of Restricted Stock Unit Notice and Grant Agreement under the Wag! Group Co. 2022 Omnibus Incentive Plan	S-8	99.2	12/1/2022
107.1*	Calculation of Filing Fee Tables			

* Filed herewith.

Management contract or compensatory plan or arrangement.

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Filing Fee Tables" in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant 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 the City of San Francisco, State of California, on the 20th day of March 2024.

WAG! GROUP CO.

By: /s/ GARRETT SMALLWOOD
Garrett Smallwood
Chief Executive Officer and Chairman
(Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Garrett Smallwood, Alec Davidian, and Nicholas Yu, and each of them, as his or her true and lawful attorneys-in-fact, proxies and agents, each with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement, including post-effective amendments and to file the same, with any exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, or any state securities department or any other federal or state agency or governmental authority granting unto such attorneys-in-fact, proxies 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, proxies and agents, or their or his or her substitutes, may lawfully do or cause to be done by virtue hereof.

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 date indicated.

Signature	Title	Date
<u>/s/ GARRETT SMALLWOOD</u> Garrett Smallwood	<i>Chief Executive Officer and Chairman</i> (Principal Executive Officer and Director)	March 20, 2024
<u>/s/ ALEC DAVIDIAN</u> Alec Davidian	<i>Chief Financial Officer</i> (Principal Financial and Accounting Officer)	March 20, 2024
<u>/s/ KIMBERLY A. BLACKWELL</u> Kimberly A. Blackwell	Director	March 20, 2024
<u>/s/ MELINDA CHELLIAH</u> Melinda Chelliah	Director	March 20, 2024
<u>/s/ ROGER LEE</u> Roger Lee	Director	March 20, 2024
<u>/s/ JOCELYN MANGAN</u> Jocelyn Mangan	Director	March 20, 2024
<u>/s/ SHEILA LIRIO MARCELO</u> Sheila Lirio Marcelo	Director	March 20, 2024
<u>/s/ BRIAN YEE</u> Brian Yee	Director	March 20, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Wag! Group Co.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the Registrant's 2022 Omnibus Incentive Plan	457(c) and 457(h)	6,060,703 ⁽²⁾	\$2.01 ⁽³⁾	\$12,182,013.03	\$147.60 per \$1,000,000	\$1,798.07
Total Offering Amounts					\$12,182,013.03		\$1,798.07
Total Fee Offsets⁽⁴⁾							—
Net Fee Due							\$1,798.07

(1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement ("Registration Statement") shall also cover any additional shares of the Registrant's Common Stock ("Common Stock") that become issuable under the Registrant's 2022 Omnibus Incentive Plan ("2022 Plan") by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding shares of Common Stock.

(2) Represents the additional shares of Common Stock available for issuance under the 2022 Plan resulting from an annual increase as of January 1, 2023 and January 1, 2024.

(3) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) and Rule 457(c) of the Securities Act. The proposed maximum offering price per share and the proposed maximum aggregate offering price for shares reserved for future issuance under the 2022 Plan are based on the average of the high and the low prices of Common Stock as reported on the Nasdaq Global Market on March 13, 2024.

(4) The Registrant does not have any fee offsets.

LATHAM & WATKINS^{LLP}

March 20, 2024

Wag! Group Co.
55 Francisco Street, Suite 360
San Francisco, California 94133

Re: Registration Statement on Form S

To the addressee set forth above:

We have acted as special counsel to Wag! (“*Company*”), in connection with the registration by shares of common stock of the Company, par value under the Company’s 2022 Omnibus Incentive Plan (the

The Shares are included in a registration state of 1933, as amended (the “*Securities Act*”), filed with the (“*Commission*”) on March 20, 2024 (the “*Regis*

(the Commission), and no opinion is expressed herein as to the issuance of the Shares.

As such counsel, we have examined such material considered appropriate for purposes of this letter. certificates and other assurances of officers of the without having independently verified such factual General Corporation Law of the State of Delaware (the respect to any other laws.

Subject to the foregoing and the other matters the date hereof, when the Shares shall have been duly and registrar therefor in the name or on behalf of the Shares have been manually signed by an authorized therefor, and have been issued by the Company for le

LATHAM & WATKINS LLP

in the circumstances contemplated by the 2022 Plan issuances, grants or awards under the 2022 Plan are action and duly issued, granted or awarded and exercised in accordance with applicable law and the 2022 Plan (and the agreements and awards therewith), the issuance and sale of the Shares will constitute a valid corporate action of the Company, and the Shares will be freely transferable and assessable. In rendering the foregoing opinion, we have acted in accordance with all applicable notice requirements regarding uncertainty.

This opinion is for your benefit in connection with the transaction described and relied upon by you and by persons entitled to rely upon it in reliance upon the Securities Act. We consent to your filing this Statement. In giving such consent, we do not thereby constitute an offer of legal services whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the Commission thereunder.

Sincerely,

/s/ Latha

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Wag! Group Co. of our report dated March 18, 2024, relating to the financial statements, which appears in Wag! Group Co.'s Annual Report on Form 10-K for the year ended December 31, 2023.

/s/ PricewaterhouseCoopers LLP

Seattle, Washington
March 18, 2024

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 30, 2023, relating to the consolidated financial statements of Wag! Group Co. (the Company), appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2023.

/s/ BDO USA, P.C.

Chicago, IL
March 18, 2024