

Via Facsimile and U.S. Mail  
Mail Stop 4720

February 25, 2010

Jason Napolitano  
Executive Vice President  
and Chief Financial Officer  
Heska Corporation  
3760 Rocky Mountain Avenue  
Loveland, Colorado 80538

**Re: Heska Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 16, 2009  
File No. 000-22427**

Dear Mr. Napolitano:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief