

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

DIVISION OF CORPORATION FINANCE

December 19, 2017

Catherine Grassman Vice President, Chief Accounting Officer and Controller Heska Corporation 3760 Rocky Mountain Avenue Loveland, Colorado 80538

> Re: Heska Corporation Form 10-K for the Fiscal Year Ended December 31, 2016 Filed March 6, 2017 File No. 000-22427

Dear Ms. Grassman:

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 by the staff.

Division of Corporation Finance Office of Healthcare & Insurance