



DIVISION OF
CORPORATION FINANCE

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

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