



DIVISION OF  
CORPORATION FINANCE

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

May 12, 2020

Catherine Grassman  
Chief Financial Officer  
Heska Corporation  
3760 Rocky Mountain Avenue  
Loveland, Colorado 80538

**Re: Heska Corporation**  
**Registration Statement on Form S-3**  
**Filed May 5, 2020**  
**File No. 333-238005**

Dear Ms. Grassman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences