

HESKA CORP
Form 10-K/A
May 08, 2015

UNITED STATES

SECURITIES AND EXCHANGE
COMMISSION

Washington, D.C. 20549

FORM 10-K/A

(Amendment No. 1)

(Mark One)

ANNUAL REPORT
PURSUANT TO SECTION
13 OR 15(d) OF THE
SECURITIES EXCHANGE
ACT OF 1934

For the fiscal year ended
December 31, 2014

OR

TRANSITION REPORT
PURSUANT TO
SECTION 13 OR 15(d) OF
THE
SECURITIES EXCHANGE
ACT OF 1934

For the transition period
from _____ to

Commission file number: 0-22427

HESKA CORPORATION

(Exact name of registrant as specified in
its charter)

Delaware 77-0192527
(State or other
jurisdiction of
incorporation or
organization) (I.R.S. Employer
Identification
Number)

3760 Rocky Mountain
Avenue 80538

Loveland, Colorado
(Address of principal
executive offices) (Zip Code)

Registrant's telephone number, including
area code: (970) 493-7272

Securities registered
pursuant to Section 12(b)

of the Act: The Nasdaq
Stock Market
Public Common Stock, LLC
\$.01 par value
(Title of Class) (Name of Each
Exchange on
Which
Registered)

Securities registered
pursuant to Section 12(g)
of the Act: None

Indicate by check mark if the registrant is
a well-known seasoned issuer, as defined
in Rule 405 of the Securities Act.

Yes No

Indicate by check mark if the registrant is
not required to file reports pursuant to
Section 13 or 15(d) of the Act.

Yes No

Indicate by check mark whether the
registrant (1) has filed all reports required
to be filed by Section 13 or 15(d) of the
Securities Exchange Act of 1934 during
the preceding 12 months (or for such
shorter period that the registrant was
required to file such reports), and (2) has
been subject to such filing requirements
for the past 90 days. Yes No

Indicate by check mark whether the
registrant has submitted electronically and
posted on its corporate Web site, if any,
every Interactive Data File required to be
submitted and posted pursuant to Rule 405
of Regulation S-T during the preceding 12
months (or for such shorter period that the
registrant was required to submit and post
such files). Yes No

Indicate by check mark if disclosure of
delinquent filers pursuant to Item 405 of
Regulation S-K is not contained herein,
and will not be contained, to the best of
the registrant's knowledge, in definitive
proxy or information statements
incorporated by reference in Part III of this
Form 10-K or any amendment to this
Form 10-K.

Indicate by check mark whether the
registrant is a large accelerated filer, an

accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a small reporting company) Smaller Reporting Company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of voting common stock held by non-affiliates of the Registrant was approximately \$58,865,366 as of June 30, 2014 based upon the closing price on the Nasdaq Capital Market reported for such date. This calculation does not reflect a determination that certain persons are affiliates of the Registrant for any other purpose.

6,482,753 shares of the Registrant's Public Common Stock, \$.01 par value, were outstanding at March 24, 2015.

DOCUMENTS INCORPORATED BY REFERENCE

Items 10, 11, 12, 13 and 14 of Part III incorporate by reference information from the Registrant's Proxy Statement to be filed with the Securities and Exchange Commission in connection with the solicitation of proxies for the Registrant's 2014 Annual Meeting of Stockholders.

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EXPLANATORY NOTE

This Amendment No. 1 to Form 10-K on Form 10-K/A (this "Amendment") amends the Annual Report on Form 10-K of Heska Corporation (the "Company") for the fiscal year ended December 31, 2014, filed with the Securities and Exchange Commission (the "Commission") on March 25, 2015 (the "Original Filing"). This Amendment is being filed solely to file as Exhibit 23.1 the consent of EKS&H LLLP that was referenced in the exhibit list and exhibit index to, but inadvertently omitted from, the Original Filing, and to indicate on the cover page by check mark that disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein or in the Company's definitive proxy statement incorporated by reference in Part III of the Original Filing.

As required by Rule 12b-15 of the Securities Exchange Act of 1934, as amended, new certifications by our principal executive officer and principal financial officer are filed herewith as exhibits to this Amendment. Except as described above, no attempt has been made in this Amendment to modify or update other items or disclosures presented in the Original Filing. This Amendment does not reflect events occurring after the date of the Original Filing or modify or update those disclosures that may be affected by subsequent events.

PART IV

Item 15. Exhibits and Financial Statement Schedules.

(a) The following documents are filed as a part of this Form 10-K.

(1) Financial Statements:

Reference is made to the Index to Consolidated Financial Statements under Item 8 in Part II of this Form 10-K.

(2) Financial Statement Schedules:

Schedule II – Valuation and Qualifying Accounts.

SCHEDULE II**HESKA CORPORATION AND SUBSIDIARIES
VALUATION AND QUALIFYING ACCOUNTS**

(amounts in thousands)

	Balance at Beginning of Year	Additions charged to Costs and Expenses	Other Additions	Deductions	Balance At End of Year
Allowance for doubtful accounts					
Year ended:					
December 31, 2012	\$ 174	\$ 76	—	\$ (95) (a)	\$ 155
December 31, 2013	\$ 155	\$ 98	—	\$ (44) (a)	\$ 209

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December 31, 2014 \$ 209 \$ 143 — \$ (136) (a) \$ 216

(a) Write-offs of uncollectible accounts.

(3) Exhibits:

The exhibits listed below are required by Item 601 of Regulation S-K. Each management contract or compensatory plan or arrangement required to be filed as an exhibit to this Form 10-K has been identified.

Exhibit Number	Notes	Description of Document
3(i)	(16)	Restated Certificate of Incorporation of the Registrant.
3(ii)	(16)	Certificate of Amendment to Restated Certificate of Incorporation of Registrant.
3(iii)	(16)	Certificate of Amendment to the Restated Certificate of Incorporation, as amended, of Registrant.
3(iv)	(21)	Amended and Restated Bylaws of the Registrant, as amended.
3(v)	(16)	Amended and Restated Operating Agreement of Heska Imaging US, LLC.
10.1*	#	1997 Stock Incentive Plan of Registrant, as amended and restated.
10.2*	#	1997 Stock Incentive Plan Employees and Consultants Option Agreement.
10.3*	#	1997 Stock Incentive Plan Outside Directors Option Agreement.
10.4*	#	1997 Stock Incentive Plan Restricted Stock Grant Agreement.
10.5*	#	1997 Stock Incentive Plan Restricted Stock Grant Agreement (Management Incentive Plan Award).
10.6*	(11)	2003 Equity Incentive Plan, as amended and restated.
10.7*	#	2003 Equity Incentive Plan Employees and Consultants Option Agreement.
10.8*	#	2003 Equity Incentive Plan Outside Directors Option Agreement.
10.9*	(17)	1997 Employee Stock Purchase Plan of Registrant, as amended and restated.
10.10*	#	Amended and restated Management Incentive Plan Master Document.
10.11*	#	2015 Management Incentive Plan
10.12*	(16)	Director Compensation Policy.
10.13*	(9)	Form of Indemnification Agreement entered into between Registrant and its directors and certain officers.
10.14*	(21)	Employment Agreement between Registrant and Kevin S. Wilson, effective as of March 26, 2014.
10.15*	(21)	Restricted Stock Grant Agreement between Registrant and Kevin S. Wilson, effective as of March 26, 2014.
10.16*	#	Restricted Stock Grant Agreement between Heska Corporation and Kevin S. Wilson, effective as of May 6, 2014.
10.17*	(21)	Employment Agreement (Executive Chair) with Robert B. Grieve, effective as of March 26, 2014.
10.18*	(21)	Restricted Stock Grant Agreements between Registrant and Robert B. Grieve, effective as of March 26, 2014.
10.19*	(21)	Consulting Agreement (Founder Emeritus) with Robert B. Grieve, dated March 26, 2014.
10.20*	(4)	Employment Agreement between Registrant and Jason A. Napolitano, effective as of May 6, 2002.
10.21*	(9)	Amendment to Employment Agreement between Registrant and Jason A. Napolitano, effective as of January 1, 2008.
10.22*	(8)	Employment Agreement between Diamond Animal Health, Inc. and Michael J. McGinley, effective as of May 1, 2000.
10.23*	(9)	Amendment to Employment Agreement between Diamond Animal Health, Inc. and Michael J. McGinley, effective as of January 1, 2008.
10.24*	(13)	Assignment and Second Amendment to Employment Agreement between Registrant and Michael J. McGinley, effective as of August 4, 2011.
10.25*	(21)	Employment Agreement between Registrant and Steven M. Eyl, effective as of May 15, 2013.

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- 10.26* (8) Employment Agreement between Registrant and Nancy Wisnewski, effective as of April 15, 2002.
- 10.27* (9) Amendment to Employment Agreement between Registrant and Nancy Wisnewski, effective as of January 1, 2008.
- 10.28* (16) Employment Agreement between Registrant and Steven M. Asakowicz, effective as of February 22, 2013.
- 10.29* # Amendment to Employment Agreement between Registrant and Steven M. Asakowicz, effective as of March 1, 2015.

- 10.30* (16) Employment Agreement between Registrant and Rodney A. Lippincott, effective as of February 22, 2013.
- 10.31* # Amendment to Employment Agreement between Registrant and Rodney A. Lippincott, effective as of March 1, 2015.
- 10.32 (6) Net Lease Agreement between Registrant and CCMRED 40, LLC, effective as of May 24, 2004.
- 10.33 (7) First Amendment to Net Lease Agreement and Development Agreement between Registrant and CCMRED 40, LLC, dated February 11, 2005.
- 10.34 (7) Second Amendment to Net Lease Agreement between Registrant and CCMRED 40, LLC, dated July 14, 2005.
- 10.35 (15) Third Amendment to Net Lease Agreement between Registrant and Millbrae Square Company, effective as of January 1, 2010.
- 10.36+ (8) Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Business Credit, Inc., dated December 30, 2005.
- 10.37+ (9) First Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated December 5, 2006.
- 10.38+ (9) Second Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated July 20, 2007.
- 10.39 (9) Third Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated December 21, 2007.
- 10.40+ (10) Fourth and Fifth Amendments to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated October 16, 2008.
- 10.41+ (11) Sixth Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated December 30, 2008.
- 10.42+ (14) Seventh Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated November 30, 2009.
- 10.43+ (14) Eighth Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated December 15, 2010.
- 10.44+ (15) Ninth Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated December 21, 2011.
- 10.45+ (15) Tenth Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated February 9, 2012.
- 10.46+ (16) Eleventh Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc. and Wells Fargo Bank, National Association, dated November 5, 2012.
- 10.47+ (20) Twelfth Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc., Heska Imaging US, LLC and Wells Fargo Bank, National Association, dated August 13, 2013.
- 10.48+ (24) Letter Amendment to Third Amended and Restated Credit and Security Agreement between Registrant, Diamond Animal Health, Inc., Heska Imaging US, LLC and Wells Fargo Bank, National Association, dated September 17, 2014.
- 10.49+ (1) Product Supply Agreement between Registrant and Quidel Corporation, effective as of July 3, 1997.
- 10.50+ (2) First Amendment to Product Supply Agreement between Registrant and Quidel Corporation, effective as of March 15, 1999.
- 10.51 (11) Letter Amendment to Product Supply Agreement between Registrant and Quidel Corporation dated July 7, 2004.

- 10.52+ (3) Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of September 30, 2002.

- 10.53+ (5) First Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of September 20, 2004
- 10.54+ (8) Second Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of December 10, 2004.
- 10.55+ (8) Third Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of May 26, 2006.
- 10.56+ (9) Fourth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of November 16, 2007.
- 10.57+ (12) Fifth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of December 23, 2010.
- 10.58+ (15) Sixth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of July 25, 2011.
- 10.59+ (17) Seventh Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of February 1, 2013.
- 10.60+ (22) Eighth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Heska Corporation and Agri Laboratories, Ltd., effective as of August 20, 2013.
- 10.61+ (22) Ninth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Heska Corporation and Agri Laboratories, Ltd., effective as of October 24, 2013.
- 10.62 (21) Assignment and Assumption Agreement between Diamond Animal Health, Inc., Agri Laboratories, Ltd. and Eli Lilly and Company (acting through its Elanco Animal Health Division), effective as of November 7, 2013.
- 10.63+ (8) Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of June 17, 2003; Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated June 1, 2004; and Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated December 31, 2004.
- 10.64+ (10) Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated July 12, 2005; Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated March 20, 2007; Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated January 23, 2008; and Sixth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of October 1, 2008.
- 10.65+ (13) Seventh Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of June 1, 2011.
- 10.66+ (18) Eighth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of January 1, 2013.
- 10.67+ (23) Ninth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of January 1, 2014; and Tenth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of July 11, 2014.
- 10.68+ (8) Supply and License Agreement between Registrant and Schering-Plough Animal Health Corporation, effective as of August 1, 2003.
- 10.69+ (11) Amendment No. 1 to Supply and License Agreement between Registrant and Schering-Plough Animal Health Corporation, effective as of August 31, 2005.
- 10.70+ (16) Amendment No. 2 to Supply and License Agreement between Registrant and Intervet Inc., d/b/a Merck Animal Health, effective as of December 7, 2011.
- 10.71+ (20) Amendment No. 3 to Supply and License Agreement between Registrant and Intervet Inc., d/b/a Merck Animal Health, effective as of July 30, 2013.
- 10.72+ (21) Amendment No. 4 to Supply and License Agreement between Registrant and Intervet Inc., d/b/a Merck Animal Health, effective as of December 9, 2013.
- 10.73+ (23)

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Clinical Chemistry Analyzer Agreement between Registrant and FUJIFILM Corporation, effective as of January 30, 2007; and First Amendment to Clinical Chemistry Analyzer Agreement, effective as of April 1, 2014.

- 10.74+ (16) Amended and Restated Master License Agreement between Heska Imaging US, LLC and Cuattro, LLC, effective as of February 22, 2013.
- 10.75+ (16) Supply Agreement between Cuattro, LLC and Heska Imaging US, LLC effective as of February 24, 2013.
- 10.76+ (19) Asset Purchase and License Agreement between Diamond Animal Health, Inc., and Elanco Animal Health, a division of Eli Lilly and Company effective as of June 17, 2013.
- 21.1 # Subsidiaries of the Company.
- 23.1 Consent of EKS&H LLLP, Independent Registered Public Accounting Firm.
- 24.1 Power of Attorney (See Signature Page of this Form 10-K).
- 31.1 # Certification of Chief Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
- 31.2 # Certification of Chief Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
- 31.3 Certification of Chief Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
- 31.4 Certification of Chief Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
- 32.1 ## Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
- 32.2** Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
- 101.INS # XBRL Instance Document.
- 101.SCH# XBRL Taxonomy Extension Schema Document.
- 101.CAL# XBRL Taxonomy Extension Calculation Linkbase Document.
- 101.DEF# XBRL Taxonomy Extension Definition Linkbase Document.
- 101.PRE # XBRL Taxonomy Extension Presentation Linkbase Document.
- 101.LAB# XBRL Taxonomy Extension Label Linkbase Document.

Notes

- * Indicates management contract or compensatory plan or arrangement.
- + Portions of the exhibit have been omitted pursuant to a request for confidential treatment.
- ** Furnished herewith but not filed.

Previously filed.

Previously furnished but not filed.

- (1) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 1997.
- (2) Filed with the Registrant's Form 10-K for the year ended December 31, 2001.
- (3) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2002.
- (4) Filed with the Registrant's Form 10-K for the year ended December 31, 2002.
- (5) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2004.
- (6) Filed with the Registrant's Form 10-K for the year ended December 31, 2004.
- (7) Filed with the Registrant's Form 10-Q for the quarter ended June 30, 2005.
- (8) Filed with the Registrant's Form 10-K for the year ended December 31, 2006.
- (9) Filed with the Registrant's Form 10-K for the year ended December 31, 2007.
- (10) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2008.
- (11) Filed with the Registrant's Form 10-K for the year ended December 31, 2008.

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- (12) Filed with the Registrant's Form 10-K for the year ended December 31, 2010.
- (13) Filed with the Registrant's Form 10-Q for the quarter ended June 30, 2011.
- (14) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2011.
- (15) Filed with the Registrant's Form 10-K for the year ended December 31, 2011.
- (16) Filed with the Registrant's Form 10-K for the year ended December 31, 2012.
- (17) Filed with the Registrant's Form 10-Q for the quarter ended March 31, 2013.
- (18) Filed with the Registrant's Form 10-Q for the quarter ended June 30, 2013.
- (19) Filed with the Registrant's Form 8-K/A on August 29, 2013.
- (20) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2013.
- (21) Filed with the Registrant's Form 10-K for the year ended December 31, 2013.
- (22) Filed with the Registrant's Form 10-Q for the quarter ended March 31, 2014.
- (23) Filed with the Registrants' Form 10-Q for the quarter ended June 30, 2014.
- (24) Filed with the Registrants' Form 10-Q for the quarter ended September 30, 2014.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on May 8, 2015.

HESKA CORPORATION

By: /s/ KEVIN S. WILSON

Kevin S. Wilson

Chief Executive Officer and President

EXHIBIT INDEX

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- 10.52+ (3) Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of September 30, 2002.
- 10.53+ (5) First Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of September 20, 2004.

- 10.54+ (8) Second Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of December 10, 2004.

- 10.55+ (8) Third Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of May 26, 2006.
- 10.56+ (9) Fourth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of November 16, 2007.
- 10.57+ (12) Fifth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of December 23, 2010.
- 10.58+ (15) Sixth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of July 25, 2011.
- 10.59+ (17) Seventh Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Diamond Animal Health, Inc. and Agri Laboratories, Ltd., effective as of February 1, 2013.
- 10.60+ (22) Eighth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Heska Corporation and Agri Laboratories, Ltd., effective as of August 20, 2013.
- 10.61+ (22) Ninth Amendment to Amended and Restated Bovine Vaccine Distribution Agreement between Heska Corporation and Agri Laboratories, Ltd., effective as of October 24, 2013.
- 10.62 (21) Assignment and Assumption Agreement between Diamond Animal Health, Inc., Agri Laboratories, Ltd. and Eli Lilly and Company (acting through its Elanco Animal Health Division), effective as of November 7, 2013.
- 10.63+ (8) Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of June 17, 2003; Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated June 1, 2004; and Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated December 31, 2004.
- 10.64+ (10) Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated July 12, 2005; Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated March 20, 2007; Letter Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, dated January 23, 2008; and Sixth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of October 1, 2008.
- 10.65+ (13) Seventh Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of June 1, 2011.
- 10.66+ (18) Eighth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of January 1, 2013.
- 10.67+ (23) Ninth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of January 1, 2014; and Tenth Amendment to Supply and Distribution Agreement between Registrant and Boule Medical AB, effective as of July 11, 2014.
- 10.68+ (8) Supply and License Agreement between Registrant and Schering-Plough Animal Health Corporation, effective as of August 1, 2003.
- 10.69+ (11) Amendment No. 1 to Supply and License Agreement between Registrant and Schering-Plough Animal Health Corporation, effective as of August 31, 2005.
- 10.70+ (16) Amendment No. 2 to Supply and License Agreement between Registrant and Intervet Inc., d/b/a Merck Animal Health, effective as of December 7, 2011.
- 10.71+ (20) Amendment No. 3 to Supply and License Agreement between Registrant and Intervet Inc., d/b/a Merck Animal Health, effective as of July 30, 2013.
- 10.72+ (21) Amendment No. 4 to Supply and License Agreement between Registrant and Intervet Inc., d/b/a Merck Animal Health, effective as of December 9, 2013.
- 10.73+ (23) Clinical Chemistry Analyzer Agreement between Registrant and FUJIFILM Corporation, effective as of January 30, 2007; and First Amendment to Clinical Chemistry Analyzer Agreement, effective as of April 1, 2014.
- 10.74+ (16) Amended and Restated Master License Agreement between Heska Imaging US, LLC and Cuattro, LLC, effective as of February 22, 2013.

10.75+ (16) Supply Agreement between Cuattro, LLC and Heska Imaging US, LLC effective as of February 24, 2013.

10.76+	(19)	Asset Purchase and License Agreement between Diamond Animal Health, Inc., and Elanco Animal Health, a division of Eli Lilly and Company effective as of June 17, 2013.
21.1	#	Subsidiaries of the Company.
23.1		Consent of EKS&H LLLP, Independent Registered Public Accounting Firm.
24.1		Power of Attorney (See Signature Page of this Form 10-K).
31.1	#	Certification of Chief Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
31.2	#	Certification of Chief Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended.
31.3		Certification of Chief Executive Officer Pursuant

		to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended. Certification of Chief Financial Officer Pursuant to Rule
31.4		13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act, as amended. Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C.
32.1	##	1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C.
32.2**		1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	#	XBRL Instance Document. XBRL
101.SCH	#	Taxonomy Extension Schema Document.
101.CAL	#	XBRL Taxonomy Extension

		Calculation
		Linkbase
		Document.
		XBRL
		Taxonomy
101.DEF	#	Extension
		Definition
		Linkbase
		Document.
		XBRL
		Taxonomy
101.PRE	#	Extension
		Presentation
		Linkbase
		Document.
		XBRL
		Taxonomy
101.LAB	#	Extension Label
		Linkbase
		Document.

Notes

- * Indicates management contract or compensatory plan or arrangement.
- + Portions of the exhibit have been omitted pursuant to a request for confidential treatment.
- ** Furnished herewith but not filed.
- # Previously filed.
- ## Previously furnished but not filed.
- (1) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 1997.
- (2) Filed with the Registrant's Form 10-K for the year ended December 31, 2001.
- (3) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2002.

- (4) Filed with the Registrant's Form 10-K for the year ended December 31, 2002.
- (5) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2004.
- (6) Filed with the Registrant's Form 10-K for the year ended December 31, 2004.
- (7) Filed with the Registrant's Form 10-Q for the quarter ended June 30, 2005.
- (8) Filed with the Registrant's Form 10-K for the year ended December 31, 2006.
- (9) Filed with the Registrant's Form 10-K for the year ended December 31, 2007.
- (10) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2008.
- (11) Filed with the Registrant's Form 10-K for the year ended December 31, 2008.
- (12) Filed with the Registrant's Form 10-K for the year ended December 31, 2010.
- (13) Filed with the Registrant's Form 10-Q for the quarter ended June 30, 2011.
- (14) Filed with the Registrant's Form 10-Q for the quarter ended September 30, 2011.
- (15) Filed with the Registrant's Form 10-K for the year ended December 31, 2011.
- (16) Filed with the Registrant's Form 10-K for the year ended

- December 31, 2012.
Filed with the
(17) Registrant's Form 10-Q
for the quarter ended
March 31, 2013.
Filed with the
(18) Registrant's Form 10-Q
for the quarter ended
June 30, 2013.
Filed with the
(19) Registrant's Form
8-K/A on August 29,
2013.
Filed with the
(20) Registrant's Form 10-Q
for the quarter ended
September 30, 2013.
Filed with the
(21) Registrant's Form 10-K
for the year ended
December 31, 2013.
Filed with the
(22) Registrant's Form 10-Q
for the quarter ended
March 31, 2014.
Filed with the
(23) Registrants' Form 10-Q
for the quarter ended
June 30, 2014.
Filed with the
(24) Registrants' Form 10-Q
for the quarter ended
September 30, 2014.