Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
HESKA CORPORATION 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1994

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
HESKA CORPORATION

3760 ROCKY MOUNTAIN AVENUE
LOVELAND, CO 80538

2b Employer Identification Number (EIN)
77-0192527

2c Plan Sponsor's telephone number
970-493-7272

2d Business code (see instructions)
621510

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/21/2015	MICHELLE BARKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/21/2015	JASON NAPOLITANO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	381
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	284
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	309
b	Retired or separated participants receiving benefits	**6b**	3
c	Other retired or separated participants entitled to future benefits	**6c**	92
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	404
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	404
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	369
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2R 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [ ] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
HESKA CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HESKA CORPORATION

D Employer Identification Number (EIN)
77-0192527

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

ALLIANZ GLOBAL INVESTORS
1633 BROADWAY
NEW YORK, NY 10019

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

HEARTLAND ADVISORS INC.
789 N. WATER STREET
STE 500
MILWAUKEE, WI 53202

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

ING PILGRIM
7337 E DOUBLETREE RANCH ROAD
SCOTTSDALE, AZ 85258

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

IVY MACKENZIE DISTRIBUTORS
6300 LAMAR AVE
SHAWNEE MISSION, KS 66201

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

JANUS MUTUAL FUNDS

151 DETROIT STREET
DENVER, CO 80219-0668

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

JOHN HANCOCK FUNDS

164 CORPORATE DR
PORTSMOUTH, NH 03801

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

LOOMIS SAYLES

ONE FINANCIAL CENTER
BOSTON, MA 02111

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

WELLS FARGO

100 HERITAGE RESERVE
MENOMONEE FALLS, WI 53051

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

INVESCO FUNDS GROUP INC.

7800 EAST UNION AVE.
DENVER, CO 80237

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

OPPENHEIMER FUNDS

12100 EAST ILIFF AVE
SUITE 300
AURORA, CO 80014

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

NEUBERGER & BERMAN FUNDS

ONE INTERNATIONAL PLACE
BOSTON, MA 02110

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

TIAA-CREF

730 THIRD AVENUE
NEW YORK, NY 10017

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

GOLDMAN SACHS

71 SOUTH WACKER ST
STE 500
CHICAGO, IL 60606

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

DIMENSIONAL FUND ADVISORS

6300 BEE CAVE ROAD
BUILDING ONE
AUSTIN, TX 78746

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VANGUARD

100 VANGUARD BLVD
MALVERN, PA 19355-2331

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FEDERATED INVESTORS

1001 LIBERTY AVE
PITTSBURGH, PA 15222-3779

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE OAKMARK FAMILY OF FUNDS

2 NORTH LASALLE ST
STE 500
CHICAGO, IL 60602

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

MASSACHUSETTS FINANCIAL SERV.

500 BOYLESTON STREET
BOSTON, MA 02116-3741

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PUTNAM INVESTMENTS

1 POST OFFICE SQUARE
BOSTON, MA 02109

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS

82 DEVONSHIRE ST
BOSTON, MA 02109

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

BUFFALO FUNDS

615 EAST MICHIGAN ST
3RD FL
MILWAUKEE, WI 53202

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

TOUCHSTONE INVESTMENTS

303 BROADWAY
SUITE 1100
CINCINNATI, OH 45201-5354

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

T ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

DREYFUS FUNDS

200 PARK AVE
METLIFE BUILDING
NEW YORK, NY 10166

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

AMERICAN CENTURY INVESTMENTS

430 WEST 7TH STREET
KANSAS CITY, MO 64105

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

RIDGEWORTH FUNDS

3435 STELZER ROAD
COLUMBUS, OH 43219

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MERCER HR SERVICES, LLC

INVESTORS WAY
NORWOOD, MA 02062-1584

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 25 37 38 49 50 59 60 62 64 65 99	RECORDKEEPER/TRUSTEE	4220	Yes [X] No [ ]	Yes [ ] No [X]	43401	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

SAGEVIEW ADVISORY GROUP LLC

1920 MAIN ST
SUITE 800
IRVINE, CA 92614

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INVESTMENT ADVISOR	22136	Yes [X] No [ ]	Yes [ ] No [X]	1367	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

TD AMERITRADE, INC.

47-0533629

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
33 50	SECURITIES BROKER	614	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
SAGEVIEW ADVISORY GROUP LLC	27	1367

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MERCER HR SERVICES, LLC INVESTORS WAY NORWOOD, MA 02062-1584	INVESTMENT ADVISORY (PLAN)

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	1213

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BUFFALO FUNDS 615 EAST MICHIGAN ST 3RD FL MILWAUKEE, WI 53202	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	6245

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY INVESTMENTS 82 DEVONSHIRE ST BOSTON, MA 02109	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	4704

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HEARTLAND ADVISORS INC. 789 N. WATER STREET STE 500 MILWAUKEE, WI 53202	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	1604

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LOOMIS SAYLES ONE FINANCIAL CENTER BOSTON, MA 02111	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	1192

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NEUBERGER & BERMAN FUNDS ONE INTERNATIONAL PLACE BOSTON, MA 02110	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	3482

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPENHEIMER FUNDS	12100 EAST ILIFF AVE SUITE 300 AURORA, CO 80014	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	13150

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PUTNAM INVESTMENTS	1 POST OFFICE SQUARE BOSTON, MA 02109	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	1414

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE	100 EAST PRATT STREET BALTIMORE, MD 21202	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	3504

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THE OAKMARK FAMILY OF FUNDS 2 NORTH LASALLE ST STE 500 CHICAGO, IL 60602	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 38 59 60	4698

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WELLS FARGO 100 HERITAGE RESERVE MENOMONEE FALLS, WI 53051	RECORDKEEPING PARTICIPANT COMMUNICATION SHAREHOLDER SERVICING FEES SUB-TRANSFER AGENCY FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
HESKA CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HESKA CORPORATION

D Employer Identification Number (EIN)
77-0192527

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	328423	247595
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	18815191	19931095
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	214983	262596

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	19358597	20441286
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	19358597	20441286

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	249418	
	(B) Participants	2a(1)(B)	1263175	
	(C) Others (including rollovers)	2a(1)(C)	113391	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1625984
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	13427	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		13427
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1063449	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1063449
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-155949
c Other income	2c		21257
d Total income. Add all **income** amounts in column (b) and enter total	2d		2568168
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1449229	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1449229
f Corrective distributions (see instructions)	2f		9280
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	26970	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		26970
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1485479
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1082689
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: EKS&H LLLP **(2)** EIN: 46-1497033

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
HESKA CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HESKA CORPORATION

D Employer Identification Number (EIN)
77-0192527

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 20-2020334

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

EKS&H
AUDIT | TAX | CONSULTING

1155 Canyon Blvd., Suite 400
Boulder, Colorado 80302-5195
P: 303-448-7000
F: 303-448-7099
www.EKSH.com

INDEPENDENT AUDITORS' REPORT

To the Trustees and Plan Administrator
Heska Corporation 401(k) Plan
Loveland, Colorado

REPORT ON FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of Heska Corporation 401(k) Plan (the "Plan"), which are comprised of the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

BASIS FOR DISCLAIMER OF OPINION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mercer Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the Plan administrator by the trustee is complete and accurate.

DISCLAIMER OF OPINION

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

OTHER MATTER

The supplemental schedule as of December 31, 2014, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

REPORT ON FORM AND CONTENT IN COMPLIANCE WITH THE DEPARTMENT OF LABOR'S RULES AND REGULATIONS

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

EKS&H LLLP

EKS&H LLLP

July 8, 2015
Boulder, Colorado

HESKA CORPORATION 401(K) PLAN

Financial Statements
and
Independent Auditors' Report
December 31, 2014 and 2013

EKS&H
AUDIT | TAX | CONSULTING

HESKA CORPORATION 401(K) PLAN

Table of Contents

Page

Independent Auditors' Report....1

Financial Statements

Statements of Net Assets Available for Benefits....3

Statement of Changes in Net Assets Available for Benefits....4

Notes to Financial Statements....5

Supplemental Schedule

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)....14

EKS&H
AUDIT | TAX | CONSULTING

1155 Canyon Blvd., Suite 400
Boulder, Colorado 80302-5195
P: 303-448-7000
F: 303-448-7099
www.EKSH.com

INDEPENDENT AUDITORS' REPORT

To the Trustees and Plan Administrator
Heska Corporation 401(k) Plan
Loveland, Colorado

REPORT ON FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of Heska Corporation 401(k) Plan (the "Plan"), which are comprised of the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

BASIS FOR DISCLAIMER OF OPINION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mercer Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the Plan administrator by the trustee is complete and accurate.

DISCLAIMER OF OPINION

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

OTHER MATTER

The supplemental schedule as of December 31, 2014, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

REPORT ON FORM AND CONTENT IN COMPLIANCE WITH THE DEPARTMENT OF LABOR'S RULES AND REGULATIONS

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

EKS&H LLLP

EKS&H LLLP

July 8, 2015
Boulder, Colorado

HESKA CORPORATION 401(K) PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2014	2013
Assets		
Investments, at fair value		
Mutual funds	$ 19,931,095	$ 18,815,191
Self-directed brokerage account	262,596	214,983
Total investments, at fair value	20,193,691	19,030,174
Receivables		
Notes receivable from participants	247,595	328,423
Total assets	20,441,286	19,358,597
Liabilities and Net Assets		
Excess contributions payable	-	9,280
Net assets available for benefits	$ 20,441,286	$ 19,349,317

See notes to financial statements.

HESKA CORPORATION 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2014

Contributions	
Employee	$ 1,272,455
Employer	249,418
Rollover	113,391
Total contributions	1,635,264
Investment income	
Net depreciation in fair value of investments	(134,692)
Interest and dividend income	1,076,876
Total investment income	942,184
Deductions	
Distributions paid to participants	1,458,509
Administrative fees	26,970
Total deductions	1,485,479
Net increase	1,091,969
Net assets available for benefits	
Beginning of year	19,349,317
End of year	$ 20,441,286

See notes to financial statements.

Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Heska Corporation 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established January 1994. The Plan was restated effective September 16, 2013 and amended during 2014. The Plan is available to all covered employees of Heska Corporation (the "Company"), as defined, who have attained the age of 21 the first day of the month following employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan Committee of the Company administers the Plan. Mercer Trust Company ("Mercer") serves as trustee, manages Plan assets, and maintains the Plan's records. Mercer offers Plan participants a variety of investment options through various mutual funds and a self-directed brokerage account. Individual accounts are invested in the various investment options at the direction of the participants.

Contributions

Participants may make contributions to the Plan under both before-tax deferral and after-tax methods, as well as rollover contributions. Participants may make contributions up to 100% of their annual compensation, not to exceed IRS annual limits. This maximum percentage may be reduced by the Plan administrator in certain circumstances. The Plan allows for Roth after-tax contributions and Roth rollover contributions to the Plan. Employee contributions to the Plan are made through regular payroll deductions.

The Company may, at its discretion, make matching contributions. During the year ended December 31, 2014, the Company made matching contributions to all participants equal to 25% of the contributions of the participants to the extent of the elective contributions up to 8% of the employees' compensation. The Company has the right to designate all or a portion of the matching contributions as qualified. For the year ended December 31, 2014, matching contributions made to the Plan were $249,418.

The Company may also elect to make additional contributions to the Plan ("Discretionary Contributions"). There were no Discretionary Contributions made to the Plan for the year ended December 31, 2014.

Participants' Accounts

Each participant's account is credited with the participant's contribution and an allocation of the Company's contributions, Plan earnings or losses, and forfeitures. Allocations are based upon Plan earnings and account balances, as defined in the Plan document. The benefit to which a participant is entitled is the vested portion of the participant's account.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Vesting

Participants are 100% vested in their voluntary contributions, discretionary matching contributions, Discretionary Contributions, and allocated earnings or losses thereon.

Prior to January 1, 2010, a participant's account became 100% vested upon death, attaining normal retirement age (the age of 65 or, if later, the fifth anniversary date of the first day of the Plan year during which the participant entered the Plan), retirement due to disability, or if the Plan was terminated.

Any employer contributions and the earnings or losses thereon made prior to January 1, 2010 not fully vested when contributed will vest as follows:

Years of Service	Vested Interest
Less than 1 year	0%
1 year	25%
2 years	50%
3 years	75%
4 years or more	100%

Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balances. Participants cannot have more than one loan outstanding at any one time. The loans are secured by the balances in the participants' accounts and bear interest at rates that range from 4.25% to 8.50%, which are fixed at loan origination and are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Terms for general purpose loans may not exceed five years, and a primary residence loan may not exceed 20 years. The loans mature at various dates through December 2019. Principal and interest are paid ratably through payroll deductions.

Payments of Benefits

Upon death, disability, retirement, or termination of service, a participant will receive a lump-sum payment in the amount equal to the participant's vested account balance within a reasonable period of time after termination of employment. Participants may not make withdrawals from their accounts prior to retirement at age 65, except in the event of disability, death, termination of employment, or notice of hardship, without being subject to certain restrictions and penalties. Benefits are recorded when paid.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Participant Termination and Forfeitures

If at the time of termination of employment a participant is not 100% vested, the non-vested portion ("forfeitures") of the participant's account will be used to reduce employer contributions or to pay Plan expenses. Effective January 1, 2011, all funds within the Plan were 100% vested, unless previously forfeited. During 2014 and 2013, $18,865 and $13,558, respectively, in forfeitures was used to reduce Plan expenses. The balance in this account at December 31, 2014 and 2013 was $0 and $18,865, respectively.

Valuation of Investments and Income Recognition

The assets of the Plan are primarily comprised of mutual funds and a self-directed brokerage account, which are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between participants at the measurement date. See Note 3 for a discussion of fair value measurements.

The net realized and unrealized investment gain or loss (net appreciation or depreciation in fair value of investments) is reflected in the accompanying statement of changes in net assets available for benefits and is determined as the difference between fair value at the beginning of the year (or date purchased if during the year) and selling price (if sold during the year) or year-end fair value. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with GAAP.

Risks and Uncertainties

The Plan provides for various investments that, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 1 - Description of the Plan and Significant Accounting Policies (continued)

Risks and Uncertainties (continued)

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

Subsequent Events

The Company has evaluated all subsequent events through the auditors' report date, which is the date the financial statements were available for issuance. There were no material subsequent events that required recognition or additional disclosure in the financial statements.

Note 2 - Investments

Mercer has certified in writing to the Plan administrator that the stated amounts for investments at fair value and the participant loans at amortized costs as of December 31, 2014 and 2013, and the income earned on the investments for the year ended December 31, 2014, as reflected in the accompanying financial statements and supplemental schedule of assets (held at end of year), are complete and accurate.

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by the trustee except for comparing the information contained therein to information included in the financial statements and the supplemental schedule of assets (held at end of year).

The fair values of investments greater than 5% of net assets were the following:

	December 31,			
	2014		2013	
Vanguard 500 Index Fund Admiral	$ 2,451,286		$ -	*
Putnam US Government Income Trust Fund	$ 1,429,687		$ 1,325,130	
Fidelity US Treasury Money Market	$ 1,307,976		$ 921,197	*
Heartland Select Value	$ 1,304,547		$ 1,416,898	
Oakmark International Fund I Class	$ 888,423	*	$ 1,030,831	
Vanguard 500 Index Fund Signal Shares	$ -	*	$ 2,228,779	

* Not greater than 5% of net assets for the respective year.

Note 2 - Investments (continued)

During the year ended December 31, 2014, the Plan's investments (including gains and losses on investments bought and sold, as well as held, during the year) depreciated in value by $(134,692) as follows:

Mutual funds	$ (155,949)
Self-directed brokerage account	21,257
	$ (134,692)

Note 3 - Fair Value Accounting

GAAP requires disclosure about how fair value is determined and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Note 3 - Fair Value Accounting (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2014 and 2013.

Assets at fair value as of December 31, 2014 are as follows:

Description	Level 1	Level 2	Level 3	Total
Mutual funds				
Large-cap	$ 5,766,159	$ -	$ -	$ 5,766,159
Mid-cap	3,704,499	-	-	3,704,499
International	2,590,059	-	-	2,590,059
Target date	2,518,549	-	-	2,518,549
Small-cap	2,462,976	-	-	2,462,976
Bonds	1,580,877	-	-	1,580,877
Money market funds	1,307,976	-	-	1,307,976
Common stock and money market funds in self-directed brokerage account	262,596	-	-	262,596
Total	$ 20,193,691	$ -	$ -	$ 20,193,691

Assets at fair value as of December 31, 2013 are as follows:

Description	Level 1	Level 2	Level 3	Total
Mutual funds				
Large-cap	$ 4,890,663	$ -	$ -	$ 4,890,663
Mid-cap	3,511,850	-	-	3,511,850
International	3,202,483	-	-	3,202,483
Small-cap	2,550,339	-	-	2,550,339
Target date	2,160,685	-	-	2,160,685
Bonds	1,577,974	-	-	1,577,974
Money market funds	921,197	-	-	921,197
Common stock and money market funds in self-directed brokerage account	214,983	-	-	214,983
Total	$ 19,030,174	$ -	$ -	$ 19,030,174

The valuation technique used to measure fair value of the mutual funds, common stock, and money market funds was based on quoted market prices.

There were no changes to the valuation techniques used during the period.

Note 4 - Income Taxes

The Plan operates pursuant to the trustee's opinion letter dated March 31, 2008, in which the IRS stated that the basic prototype plan document was in compliance with applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since January 1, 2009. The Plan administrator believes that the Plan continues to be operated and administered in compliance with the applicable requirements of the IRC.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 5 - Excess Contributions

At December 31, 2014 and 2013, $0 and $9,280, respectively, was accrued for excess contributions to be made in order to comply with non-discrimination testing.

Note 6 - Administration of the Plan

The Company provides, at no cost to the Plan, certain administrative services to the Plan and also pays the cost of certain outside services for the Plan.

Note 7 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated for any reason, all participants become 100% vested, and the Plan administrator is to distribute each participant's interest to the participant or his or her beneficiary.

Note 8 - Party-in-Interest Transactions

The Plan provides for notes receivable to participants, which are party-in-interest transactions that are exempt from the prohibited transaction rules.

Note 9 - Reconciliation to Form 5500

Net assets available for benefits differ from amounts shown on the Plan's Form 5500 for the year ended December 31, 2013, and changes in net assets available for benefits differ from amounts shown on the Plan's Form 5500 as of December 31, 2014, due to the financial statement accrual of excess contributions payable paid to certain Plan participants subsequent to fiscal year-end 2013.

SUPPLEMENTAL SCHEDULE

HESKA CORPORATION 401(K) PLAN

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2014

Employer Identification Number - 77-0192527
Plan Number - 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Mutual funds		
	Vanguard	500 Index Fund Admiral	$ 2,451,286
	Putnam	US Government Income Trust Fund	1,429,687
	Fidelity	US Treasury Money Market	1,307,976
	Heartland	Select Value	1,304,547
	Oakmark	International Fund I Class	888,423
	T. Rowe Price	New Horizons Fund	880,092
	Putnam	Capital Opportunities Fund	803,793
	Wells Fargo	Advantage Growth	798,558
	Oppenheimer	International Growth Fund A Class	621,144
	Fidelity	Freedom 2020 Fund	601,712
	Fidelity	Freedom 2025 Fund	543,106
	Loomis Sayles	Bond Fund	510,290
	Vanguard	Mid Cap Index Fund Admiral	485,248
	Fidelity	Freedom 2040 Fund	470,402
	Vanguard	Emerging Markets Stock Index Fund Admiral	469,468
	Fidelity	Freedom 2030 Fund	446,762
	Vanguard	Total Stock Market Index Fund Admiral	384,876
	Neuberger	Berman Socially Responsive Fund	374,183
	Vanguard	Small-Cap Value Index Admiral	350,812
	Buffalo	Flexible Income	334,906
	Putnam	Equity Income Fund	331,389
	Fidelity	Select Energy Portfolio	324,077
	Federated	High Yield Bond	310,044
	Vanguard	Intermediate Term Investment Grade	295,610
	Vanguard	Small Cap Index Fund Admiral	283,085
	Fidelity	Freedom Income Fund A Class	273,532
	Fidelity	Freedom 2015 Fund	207,955
	Vanguard	Mid Cap Value Index Admiral	169,792
	Dreyfus	Global Stock Fund Class I	166,144
	Vanguard	Growth Index Fund Admiral	160,899
	Allianzgi	Convertible Fund Inst	158,119
	Vanguard	Mid Cap Growth Index Admiral	138,761
	Janus	International Equity	128,130
	Vanguard	Value Index Fund Admiral	122,582
	Vanguard	Long-Term Investment Grade Fund Admiral	122,454

(Continued on the following page)

HESKA CORPORATION 401(K) PLAN

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2014

(Continued from the previous page)

Employer Identification Number - 77-0192527
Plan Number - 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Voya	Global Bond Fund	118,424
	Loomis Sayles	Global Markets Fund	102,617
	Vanguard	Small Cap Growth Index Fund Admiral	99,587
	Vanguard	Short Term Inflation Protection Sec Adm	89,121
	Fidelity	Freedom 2045 Fund	81,466
	MFS	International New Discovery	81,070
	Vanguard	Total Bond Market Index Fund Admiral	77,497
	Fidelity	Freedom 2035 Fund	76,679
	T. Rowe Price	Health Sciences Fund Retail	74,436
	John Hancock	US Equity Fund	68,768
	Ridgeworth	Seix Floating Rate High Income	66,667
	Vanguard	Total International Stock Index Fund	64,942
	Fidelity	Freedom 2050 Fund	61,529
	American Century	International Bond Fund	58,436
	DFA	U.S. MICROCAP Portfolio	45,607
	Fidelity	Freedom 2055 Fund	27,940
	Fidelity	Spartan Short Term Investment Bond Index	25,435
	Vanguard	Long-Term Government Bond Index	23,887
	Vanguard	Intermediate Term Govt Bond Index	9,685
	T. Rowe Price	Real Estate Income Fund	7,885
	Touchstone	Ultra Short Duration Fixed Income	4,852
	Ivy	Science and Technology I	3,724
	Heartland	Value Fund Investors	3,389
	Invesco	Gold and Precious Metals	3,347
	Vanguard	Short Term Corp Bond Ind	3,263
	Fidelity	Freedom 2010 Fund	499
	Fidelity	Freedom 2005 Fund	499
		Total mutual funds	19,931,095
	Other		
	Self-directed brokerage account	Common stock and money market funds	262,596
*	Participant notes receivable	Notes receivable from participants with interest rates from 4.25% to 8.50%, maturing at various dates through December 2019, collateralized by participant accounts	247,595
			$ 20,441,286

* Party-in-interest

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ALLIANZGI CONVERTIBLE FUND INST	MUTUAL FUND		158,119
	VANGUARD MID CAP INDEX FUND ADMIR	MUTUAL FUND		485,248
	VANGUARD SMALL CAP INDEX FUND	MUTUAL FUND		283,085
	PUTNAM CAPITAL OPPORTUNITIES	MUTUAL FUND		803,793
	VAN LONG TERM GOVT BD IND	MUTUAL FUND		23,886
	VANGUARD LONG TERM INVEST GRADE	MUTUAL FUND		122,454
	VANGUARD MID CAP VAL INDEX	MUTUAL FUND		169,792

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD MID CAP GRO INDEX ADM	MUTUAL FUND		138,761
	VANGUARD SMALL CAP GROWTH INDEX	MUTUAL FUND		99,587
	VAN SHT TRM INFL PROT SEC ADM	MUTUAL FUND		89,121
	VAN SHORT TERM CORP BD IND	MUTUAL FUND		3,263
	VAN INTERM TRM GOVT BD IND	MUTUAL FUND		9,685
	VANGUARD TOTAL BOND MARKET INDEX	MUTUAL FUND		77,497
	VANGUARD TOTAL STOCK MARKET INDEX	MUTUAL FUND		384,876

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	BROKERAGE SECURITIES	SELF DIRECTED BROKERAGE		176,251
	BROKERAGE CASH ACCOUNT	SELF DIRECTED BROKERAGE		86,345
	VAN EMG MKTS STK IDX FD ADM SH	MUTUAL FUND		469,468
	DFA U.S. MICROCAP PORTFOLIO	MUTUAL FUND		45,607
	T. ROWE PRICE REAL ESTATE INCOME	MUTUAL FUND		7,885
	T. ROWE PRICE HEALTH SCIENCES FD	MUTUAL FUND		74,436
	IVY SCIENCE AND TECHNOLOGY I	MUTUAL FUND		3,724

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	MFS INTERNATIONAL NEW DISCOVERY	MUTUAL FUND		81,070
	INVESCO GOLD & PRECIOUS METALS	MUTUAL FUND		3,347
	TOU ULTR SHRT DUR FXD INC	MUTUAL FUND		4,852
	VAN TTL INTL STK INDX FND	MUTUAL FUND		64,942
	VOYA GLOBAL BOND FUND	MUTUAL FUND		118,423
	FIDELITY SELECT ENERGY PORTFOLIO	MUTUAL FUND		324,077
	HEARTLAND VALUE FUND INVESTORS	MUTUAL FUND		3,389

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	DREYFUS GLOBAL STOCK FUND CLASS I	MUTUAL FUND		166,144
	FIDELITY SPARTAN SHORT TERM TREAS	MUTUAL FUND		25,435
	JOHN HANCOCK US EQUITY FUND	MUTUAL FUND		68,768
	LOOMIS SAYLES GLOBAL EQUITY	MUTUAL FUND		102,617
	JANUS INTERNATIONAL EQUITY	MUTUAL FUND		128,130
	VANGUARD VALUE INDEX FUND ADMIRAL	MUTUAL FUND		122,582
	VANGUARD 500 INDEX FUND ADMIRAL	MUTUAL FUND		2,451,286

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD GROWTH INDEX FD ADMIRAL	MUTUAL FUND		160,899
	OPPENHEIMER INTERNATIONAL GROWTH	MUTUAL FUND		621,144
	NEUBERGER BERMAN SOCIALLY RESPON	MUTUAL FUND		374,183
	OAKMARK INTERNATIONAL FUND I CLAS	MUTUAL FUND		888,423
	FIDELITY FREEDOM INCOME FUND	MUTUAL FUND		273,532
	FIDELITY FREEDOM 2005 FUND	MUTUAL FUND		499
	FIDELITY FREEDOM 2010 FUND	MUTUAL FUND		499

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	FIDELITY FREEDOM 2015 FUND	MUTUAL FUND		207,955
	FIDELITY FREEDOM 2020 FUND	MUTUAL FUND		601,712
	FIDELITY FREEDOM 2025 FUND	MUTUAL FUND		543,105
	FIDELITY FREEDOM 2030 FUND	MUTUAL FUND		446,762
	FIDELITY FREEDOM 2035 FUND	MUTUAL FUND		76,678
	FIDELITY FREEDOM 2040 FUND	MUTUAL FUND		470,402
	FIDELITY FREEDOM 2045 FUND	MUTUAL FUND		81,465

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	FIDELITY FREEDOM 2050 FUND	MUTUAL FUND		61,529
	FIDELITY FREEDOM 2055	MUTUAL FUND		27,940
	FIDELITY US TREASURY MONEY MARKET	MUTUAL FUND		1,307,976
	BUFFALO FLEXIBLE INCOME	MUTUAL FUND		334,906
	VANGUARD SMALL-CAP VALUE INDEX	MUTUAL FUND		350,812
	AMERICAN CENTURY INTERNATIONAL	MUTUAL FUND		58,436
	RIDGEWORTH SEIX FLOATING RATE	MUTUAL FUND		66,667

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	HEARTLAND SELECT VALUE	MUTUAL FUND		1,304,547
	T. ROWE PRICE NEW HORIZONS FUND	MUTUAL FUND		880,092
	FEDERATED HIGH YIELD BOND	MUTUAL FUND		310,044
	VANGUARD INTERMEDIATE TERM INVEST	MUTUAL FUND		295,615
	WELLS FARGO ADVANTAGE GROWTH	MUTUAL FUND		798,558
	PUTNAM U.S. GOVERNMENT INCOME	MUTUAL FUND		1,429,687
	LOOMIS SAYLES BOND FUND	MUTUAL FUND		510,290

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HESKA CORPORATION 401K PLAN **EIN:** 77-0192527
Plan Sponsor's Name HESKA CORPORATION **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	LOAN FUND	PARTICIPANT LOANS		247,595
	PUTNAM EQUITY INCOME FUND	MUTUAL FUND		331,389