

HESKA CORPORATION

Code of Ethics For Senior Executive and Financial Officers September 2014

Purpose

The purpose of this Code of Ethics is to promote the honest and ethical conduct of the Senior Officers (as defined below) of Heska Corporation ("Heska"), including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; full, fair, accurate, timely and understandable disclosure in periodic reports filed by Heska and compliance with all applicable rules and regulations applicable to Heska and its officers.

Applicability

This Code of Ethics is applicable to Heska's chief executive officer, chief financial officer and principal accounting officer (or persons performing similar functions), together, "Senior Officers".

While we expect ethical conduct in all aspects of our business from all of our employees, we expect a heightened standard of ethical conduct from our Senior Officers. As a Senior Officer, you are an example for other employees and we expect you, through your leadership role, to foster a culture of transparency, integrity and honesty. Your responsibilities include maintaining a culture of high ethical standards and commitment to compliance and a work environment that encourages employees to raise concerns, and promptly addresses employee compliance concerns.

Heska Corporation's Code of Business Conduct, which this Code of Ethics for Senior Executive and Financial Officers supplements, sets forth the fundamental principles and key policies and procedures that govern the conduct of all Heska employees, officers and directors. You are bound by the requirements and standards set forth in the Code of Business Conduct, as well as those set forth in this Code of Ethics and other applicable policies and procedures. Compliance with this Code of Ethics is a condition of your employment and any violations of this Code may result in disciplinary action, up to and including termination of your employment.

Waivers of this Code of Ethics may be made only by the board of directors of Heska or a committee of the board of directors. Any waivers of this Code of Ethics will be disclosed in accordance with applicable law, regulation or the requirements of any listing criteria of an exchange upon which Heska's stock may be traded.

Compliance with Laws, Rules and Regulations

You are expected to comply with both the letter and spirit of all applicable laws, rules and regulations governing the conduct of our business and to report any suspected violations of all applicable laws, rules and regulations to either the Chair of the Audit Committee or the Chair

of the Corporate Governance Committee. You will not be subject to retaliation because of a good faith report of a suspected violation of this Code of Ethics.

Fraud, Theft, Bribery and Similar Conduct

Any act that involves theft, fraud, embezzlement, or misappropriation of any property, including that of Heska or any of its employees, suppliers or customers, is prohibited. Offering or accepting kickbacks or bribes are forbidden.

Auditors

Fraudulently influencing, misleading, coercing or manipulating the auditor of Heska's financial statements for the purpose of rendering those financial statements materially misleading is prohibited.

Revenue Recognition

Senior Officers must ensure that all revenue transactions are completed, to the best of the Senior Officer's knowledge, in accordance with Heska's revenue recognition policies.

All commitments or representations made to customers or distributors or potential customers or distributors must be included in the final contract with the customer or distributor or related documentation submitted with customer or distributor orders. Senior Officers, or those acting on their behalf, must not make any commitments to the customer or distributor, orally or in writing, which have not been documented in the agreement or submitted to the Heska finance and/or contract departments. Heska prohibits side-letters or kickbacks with customers or distributors or potential customers or distributors. As a Senior Officer, you are to foster conformity with these directives.

Accurate Periodic Reporting and Disclosure

As a public company, Heska is required to file periodic and other reports with the Securities and Exchange Commission ("SEC"). Heska's policy is to make full, fair, accurate, timely and understandable disclosure in compliance with all applicable laws and regulations in all reports and documents that Heska files with, or submits to, the SEC and in all other related public communications made by Heska. As a Senior Officer, you are required to promote compliance with this policy and to abide by all Heska standards, policies and procedures designed to promote compliance with this policy.

Accurate Record Keeping

Every Senior Officer must maintain accurate and complete records, including providing accurate and complete information to the accounting and the finance departments. No false, misleading or artificial entries may be made on, or be provided for entry on, Heska's books and records. No funds or assets may be maintained by Heska for any illegal or improper purposes. All transactions must be fully and completely documented and recorded in Heska's accounting records. It is against Heska policy to make entries that intentionally conceal or disguise the true nature of any transaction. As a Senior Officer, you are to encourage observance of these principles.

Conflicts of Interest

It is Heska's policy that you should avoid transactions, commitments, and other activities which are not in Heska's best interest or which could involve an actual conflict, or the appearance of a conflict, between your interests and those of Heska.

It is not possible to define all situations that could involve a conflict of interest; in most instances, however, sound business judgment should be sufficient to evaluate a situation.

A conflict of interest exists when your loyalties are divided between Heska's interests and your own interests, those of your family, or those of a customer, supplier or competitor. You are expected to avoid both the fact and appearance of conflicts of interest.

The prohibition against acting in a dual capacity in transacting Heska business, and from acquiring interests adverse to Heska, is applicable irrespective of your intentions and without regard to whether the action caused, or has the potential to cause, injury to Heska.

The following is presented as a guide in determining circumstances that might create conflicts of interest; they are not intended, however, to cover all possible situations.

- Representing Heska in any transaction if your personal interests might affect your ability to represent Heska's interests fairly and impartially. You must not knowingly or voluntarily permit yourself to be placed in a position where your interests may become adverse to Heska's interests. You must not allow personal relationships with current or prospective customers or suppliers to influence business decisions.
- Investment by you or a member of your immediate family in a customer, supplier, or competitor (or any company/partnership affiliated with a customer, supplier, or competitor) of Heska is prohibited if you have or would have the opportunity to influence business transactions between Heska and the customer, supplier, or competitor. Passive investments in publicly traded companies shall not be a violation if you or a member of your immediate family owns less than 1% of such company's outstanding stock.
- You must not take for yourself nor direct to others any existing business nor any opportunities for prospective business that could be considered by Heska.
- It is a conflict of interest to serve as a director of any company that competes with Heska. You may not serve as a director of a private company that is a supplier, customer, developer, or other business partner without first obtaining the approval of the Chair of the Corporate Governance Committee. You also may not become a director of any public company, without first obtaining the approval of the Chair of the Corporate Governance Committee
- You must not speculate or deal in materials, supplies, equipment or products that Heska buys or sells, or in property rights in which Heska may be interested.

- Solicitation or acceptance by you or a member of your immediate family of any personal loan or guarantee from a customer, supplier or competitor.

You should also disclose situations where you reasonably believe others could ultimately perceive a conflict of interest to the Chair of the Audit Committee or the Chair of the Corporate Governance Committee, as appropriate. For example, if you are aware a relative such as a parent, sibling or grandchild is to seek employment with Heska in a research and development position, you should endeavor to disclose this information to the Chair of the Corporate Governance Committee prior to Heska's consideration of such employment.

Before acting in a manner that creates or appears to create a conflict of interest, you must make full disclosure to and obtain written approval of either the Chair of the Audit Committee or the Chair of the Corporate Governance Committee.

Compliance with the Code; Reporting of Violations

If you have questions about this Code of Ethics for Senior Executive and Financial Officers, you should seek guidance from Heska's legal counsel. If you know of or suspect a violation of applicable laws or regulations or this Code of Ethics for Senior Executive and Financial Officers, you must immediately report that information to either the Chair of the Audit Committee or the Chair of the Corporate Governance Committee. *No one will be subject to retaliation because of a good faith report of a suspected violation.*

No Rights Created

This Code of Ethics is a statement of certain fundamental principles, policies and procedures that govern Heska's Senior Officers in the conduct of Heska's business. It is not intended to and does not create any rights in any employee, customer, supplier, competitor, stockholder or any other person or entity.

ACKNOWLEDGMENT

I have received and read the Code of Ethics for Senior Executive and Financial Officers, and I understand its contents. I agree to comply fully with the standards contained in the Code of Ethics and Heska's related policies and procedures. I understand that I have an obligation to promptly report to either the Chair of the Audit Committee or the Chair of the Corporate Governance Committee any suspected violation of the Code of Ethics for Senior Executive and Financial Officers.

Printed Name

Signature

Date