

HESKA CORP  
Form 8-K  
February 26, 2008

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 26, 2008

**HESKA CORPORATION**

(Exact name of Registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation)

000-22427  
(Commission File Number)

77-0192527  
(I.R.S. Employer  
Identification Number)

**3760 Rocky Mountain Avenue  
Loveland, Colorado 80538**

(Address, including zip code, of principal executive offices)

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

Former name or former address, if changed since last report: Not Applicable

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the

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[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.02 Results of Operations and Financial Condition.**

The information in this Current Report is being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

On February 26, 2008, Heska Corporation announced its financial results for the quarter and year ended December 31, 2007 and certain other information. A copy of the press release announcing these financial results and certain other information is attached hereto as Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits.

The following exhibit is furnished with this report on Form 8-K:

99.1 Press Release dated February 26, 2008.

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HESKA CORPORATION  
a Delaware corporation

Dated: February 26, 2008

By: /s/ Jason A. Napolitano  
JASON A. NAPOLITANO  
*Executive Vice President and Chief Financial Officer*

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**EXHIBIT INDEX**

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release dated February 26, 2008