

HESKA CORP  
Form 8-K  
October 04, 2018

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

October 1, 2018  
Date of Report (Date of earliest event  
reported)

HESKA CORPORATION  
(Exact name of Registrant as specified in  
its charter)  
~~DE~~ CO-22427 77-0192527  
(State  
or (I.R.S.  
other Employer  
(Commission File Number) Identification  
jurisdiction of No.)  
of  
incorporation)

3760 Rocky Mountain Avenue  
Loveland, Colorado 80538  
(Address of principal executive offices,  
including zip code)

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

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

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))

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

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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Item 4.01 Changes in Registrant's Certifying Accountant.

Effective October 1, 2018, EKS&H LLLP (“EKS&H”), the independent registered public accounting firm for Heska Corporation (the “Company”), combined with Plante & Moran PLLC (“Plante Moran”). As a result of this transaction, on October 1, 2018, EKS&H resigned as the independent registered public accounting firm for the Company. On that same date, the Company’s audit committee approved the engagement and appointment of Plante Moran to be the new independent registered public accounting firm for the Company for the Company's fiscal year ending December 31, 2018.

The audit reports of EKS&H on the Company’s financial statements for the years ended December 31, 2017 and 2016 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the two most recent fiscal years ended December 31, 2017 and 2016 and through the subsequent interim period preceding EKS&H’s resignation, there were no disagreements between the Company and EKS&H on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of EKS&H would have caused them to make reference thereto in their reports on the Company’s financial statements for such years.

During the two most recent fiscal years ended December 31, 2017 and 2016 and through the subsequent interim period preceding EKS&H’s resignation, there were no reportable events within the meaning set forth in Item 304(a)(1)(v) of Regulation S-K.

During the two most recent fiscal years ended December 31, 2017 and 2016 and through the subsequent interim period preceding Plante Moran’s engagement, the Company did not consult with Plante Moran on either (1) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that may be rendered on the Company’s financial statements, and Plante Moran did not provide either a written report or oral advice to the Company that Plante Moran concluded was an important factor considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue; or (2) any matter that was either the subject of a disagreement, as defined in Item 304(a)(1)(iv) of Regulation S-K, or a reportable event, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided EKS&H with a copy of the disclosures in this Form 8-K and has requested that EKS&H furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the Company’s statements herein and, if not, stating the respects in which it does not agree. A copy of the letter dated October 4, 2018 is filed as Exhibit 16.1 to this Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No Exhibit Description

16.1 Letter from EKS&H dated October 4, 2018 addressed to the United States Securities and Exchange Commission.

SIGNATURES

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

By: /s/ Catherine Grassman

Dated: October 4, 2018      Catherine Grassman  
Vice President, Chief Accounting Officer and Controller