

HESKA CORP
Form 10-Q/A
May 10, 2018

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q/A
(Amendment No. 1)
(Mark One)

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

For the quarterly period ended March 31, 2018

OR

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

For the transition period from _____ to _____

Commission file number: 0-22427

HESKA CORPORATION

(Exact name of registrant as specified in its charter)

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

3760 Rocky Mountain Avenue
Loveland, Colorado 80538
(Address of principal executive offices) (Zip Code)

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

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

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer,"

"accelerated filer", "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer

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

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.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No
7,458,860 shares of the Registrant's Public Common Stock, \$.01 par value, were outstanding at May 8, 2018.

EXPLANATORY NOTE

This Amendment No. 1 to Form 10-Q on Form 10-Q/A (this "Amendment ") of Heska Corporation (the "Company") is filed solely to include the proper dates upon which each of the certificates filed as Exhibits 31.1, 31.2, and 32.1 to the original Form 10-Q were signed.

As required by Rule 12b-15 of the Securities Exchange Act of 1934, as amended, new certifications by our principal executive officer and principal financial officer are filed herewith as exhibits to this Amendment. Except as described above, no attempt has been made in this Amendment to modify or update other items or disclosures presented in the original Form 10-Q. This Amendment does not reflect events occurring after the date of the original Form 10-Q or modify or update those disclosures that may be affected by subsequent events.

PART II. OTHER INFORMATION

Item 6. Exhibits

| Exhibit Number | Notes | Description of Document |
|----------------|-------|--|
| <u>10.1</u> | (1) | Restricted Stock Grant Agreement between Registrant and Kevin S. Wilson, effective as of March 7, 2018. |
| <u>10.2</u> | (1) | Restricted Stock Grant Agreement form for grants issued on March 7, 2018 (for Officers other than Kevin S. Wilson). |
| <u>10.3</u> | (1) | Notice of Stock Option Grant for grants issued on March 7, 2018. |
| <u>10.4</u> | (1) | Amendment to Employment Agreement between Registrant and Steven M. Eyl, effective as of January 1, 2018. |
| <u>10.5</u> | (1) | Amendment to Employment Agreement between Registrant and Steven M. Asakowicz, effective as of January 1, 2018. |
| <u>10.6</u> | (1) | Amendment to Employment Agreement between Registrant and Rodney A. Lippincott, effective as of January 1, 2018. |
| <u>10.7</u> | (1) | Employment Agreement between Registrant and Kevin S. Wilson, effective as of March 7, 2018. |
| <u>10.8</u> | (1) | Employment Agreement between Registrant and Catherine I. Grassman, effective as of March 7, 2018. |
| <u>31.1</u> | | Certification of Chief Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act of 1934. |
| <u>31.2</u> | | Certification of Chief Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act of 1934. |
| <u>31.3</u> | | Certification of Chief Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act of 1934. |
| <u>31.4</u> | | Certification of Chief Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act of 1934. |
| <u>32.1**</u> | | Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. |
| 101.INS | | XBRL Instance Document. |
| 101.SCH | | XBRL Taxonomy Extension Schema Document. |
| 101.CAL | | XBRL Taxonomy Extension Calculation Linkbase Document. |
| 101.DEF | | XBRL Taxonomy Extension Definition Linkbase Document. |
| 101.PRE | | XBRL Taxonomy Extension Presentation Linkbase Document. |
| 101.LAB | | XBRL Taxonomy Extension Label Linkbase Document. |

Notes

** Furnished with this report.

(1) Previously filed.

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 thereunto duly authorized on May 10, 2018.

HESKA CORPORATION

By: /s/ KEVIN S. WILSON

Kevin S. Wilson

Chief Executive Officer and President

(Principal Executive Officer)

By: /s/ CATHERINE GRASSMAN

Catherine Grassman

Vice President, Chief Accounting Officer and Controller

(Principal Financial and Accounting Officer)