

CORPORATE GOVERNANCE GUIDELINES

OF

HESKA CORPORATION

OVERVIEW – THE ROLE OF THE BOARD OF DIRECTORS:

It is the paramount duty of the Board of Directors (the "Board") of Heska Corporation (the "Corporation") to oversee the CEO and other senior management of the Corporation in the competent and ethical operation of the Corporation. To satisfy this duty the directors will take an informed and focused approach to their position, and set standards to ensure that the Corporation is committed to business success through maintenance of the highest standards of responsibility and ethics.

Directors bring to the Corporation a wide range of experience, knowledge and judgment, and bring these skills to bear for the Corporation. These varied skills mean that good governance depends on far more than a “check the box” approach to standards or procedures. The governance structure in the Corporation is designed to be a working structure for principled actions, effective decision-making and appropriate monitoring of both compliance and performance.

Effective directors maintain an attitude of constructive skepticism and careful review. Our directors know that their job requires them to ask probing questions of management and to take the action necessary to get accurate and honest answers. Our directors also rely on the advice, reports and opinions of management, counsel and expert advisers. In doing so, the Board constantly evaluates the qualifications of those it relies upon for information and advice, and also looks to the process used by managers and advisers in reaching their recommendations.

Finally, our Board strives to keep up to date on best governance practices. Our Corporate Governance Committee, Audit Committee and Compensation Committee are each composed entirely of independent directors, and a substantial majority of our Board today is comprised of independent directors. We intend to continually monitor the way we govern ourselves, including reviewing whether there are alternatives or new ideas that would strengthen our governance structures.

DIRECTOR QUALIFICATIONS:

The Board shall have a majority of directors who meet the criteria for independence established by the Nasdaq Stock Market and others laws and regulations applicable to the Corporation. Directors will be nominated by the Corporate Governance Committee of the Board in accordance with the charter and principles of that committee. The Corporate Governance Committee is responsible for reviewing with the Board, on an annual basis, the

appropriate skills and characteristics required of Board members as well as the composition of the Board as a whole. This assessment will include reviewing the members' qualification as independent, as well as considering diversity, skills and experience in such areas as operations, finance, marketing and sales, manufacturing and the general needs of the Board. The Board, together with the Chairman of the Corporate Governance Committee and the Chairman of the Board, should extend the actual invitation to join the Board.

The Board believes that it should generally have no fewer than 5 and no more than 9 directors. This range permits diversity of experience without hindering effective discussion or diminishing individual accountability. The size of the Board could, however, be increased or decreased if determined to be appropriate. For example, it may be desirable to increase the size of the Board to accommodate the availability of an outstanding candidate for director. The actual number of directors serving on the Board will be fixed from time to time by the Board on the recommendation of the Corporate Governance Committee.

It is the opinion of the Board that individual directors who accept new, retire from or change executive positions at outside companies from the position they held when they became a member of the Corporation's Board (a) must notify the Corporate Governance Committee of such events and (b) should volunteer to resign from the Board. It is not the opinion of the Board that in every instance the directors who accept new positions or retire or change from the position they held when they came on the Board should necessarily leave the board, but upon notification of any such event the Corporate Governance Committee will review the continued appropriateness of Board membership under the circumstances.

Each Board member must ensure that other existing and anticipated future commitments do not materially interfere with the members' service as director. Directors are encouraged to limit the number of other boards (excluding non-profit boards) on which they serve, taking into account potential board meeting attendance and participation requirements and effectiveness on these boards. In any event, no director who serves on the Audit Committee shall serve on the audit committee of more than two additional public company boards without prior consultation with the Chair of the Corporate Governance Committee. Being particularly concerned with any potential conflicts of interests and otherwise, directors should advise the Chairman of the Board and the Chair of the Corporate Governance Committee in advance of accepting an invitation to serve on the board of directors of any other public company or as an executive officer of another company.

The Board believes that neither term nor age limits are on balance the best way to maximize the effectiveness of the Board. While terms limits would likely introduce fresh perspectives and make new viewpoints available to the Board, they may have the countervailing effect of causing the loss of the benefit gained from the contributions of directors who have developed, over time, increasing insight into the Corporation. As an alternative to term limits the Corporate Governance Committee will review the appropriateness of each Board member's continued service every three years. Likewise the Board does not believe that a mandatory retirement age is appropriate but will assess a

director's ability to continue serving on the Board every three years.

Any director who has been appointed to fill a vacancy on the Board in a given year shall stand for election or ratification at the Corporation's Annual Meeting of Stockholders in the following year, irrespective of the class to which the director is appointed.

DIRECTOR RESPONSIBILITIES:

The fundamental role of the directors is to exercise their business judgment to act in what they reasonably believe to be the best interests of the Corporation and its stockholders. In fulfilling that responsibility the directors should be able to rely on the honesty and integrity of the Corporation's senior management and expert legal, accounting, financial and other advisors. The directors should have the benefit of directors' and officers' insurance, paid by the company, to indemnification to the fullest extent allowed under the Corporation's charter and Delaware law, and to exculpation as provided by Delaware law and the Corporation's charter.

Board members are expected to rigorously prepare for, attend and participate in all Board and applicable committee meetings, and to spend the time needed and meet as often as necessary to properly discharge their obligations. Information and data that is important to the Board's understanding of the business to be conducted at a Board or committee meeting should generally be distributed in writing to the directors prior to the meeting, so that Board meeting time may be conserved and discussion time focused on questions that the Board has about the materials. Particularly sensitive subject matters may be discussed at the meeting without advance distribution of written materials.

The Board does not have a policy on whether or not the roles of Chief Executive Officer and Chairman of the Board should be separate and, if they are to be separate, whether the Chairman should be selected from the non-employee directors or be an employee. The Board believes these issues should be considered as part of the Board's broader succession planning process.

The Chairman of the Board will establish the agenda for each Board meeting and distribute it in advance to the Board. At the beginning of each year the Chairman should, to the extent foreseeable and practicable, set a schedule of agenda items to be discussed during the year. Each Board member is free to suggest the inclusion of items on the agenda and to raise at any Board meeting subjects that are not on the agenda for that meeting. The Board will review the Corporation's long-term strategic plans during at least one Board meeting each year. The non-management directors will meet in executive session at least semi-annually.

The Board believes that management speaks for the Corporation. Individual Board members may occasionally meet or otherwise communicate with various constituencies that are involved with the Corporation, but it is expected that Board members would do this with

the knowledge of management and, in most instances, absent unusual circumstances or as contemplated by the committee charters, at the request of management.

BOARD COMMITTEES:

A Corporate Governance Committee, Audit Committee and Compensation Committee of the Board shall exist at all times. The members of the Audit Committee shall meet the independence and experience requirements of Section 10A(m)(3) of the Securities Exchange Act of 1934, the rules and regulations of the Securities and Exchange Commission and the Nasdaq Stock Market (or any other exchange upon which the Corporation's stock becomes listed). The members of the Corporate Governance Committee and Compensation Committee will meet the criteria for independence established by the Nasdaq Stock Market and the rules and regulations of the Securities and Exchange Commission. The members of these committees will also meet the other membership criteria specified in the respective charters for these committees.

Committee members will be appointed by the Board upon recommendation by the Corporate Governance Committee of the Board, in accordance with the charter and principles of that committee. There will, from time to time, be occasions on which the Board may want to rotate committee members, but the Board does not believe that a formal policy of rotation is mandated.

Each committee will have its own charter. The charter will set forth the purposes, policies and responsibilities of the committees in addition to the qualifications for committee membership, procedures for committee member nomination and removal, committee organization and functioning and how the committee will communicate with the Board. The charters will also provide that each committee will annually evaluate its performance.

The Chair of each committee will, in consultation with the appropriate committee members and members of management, and in accordance with the committee's charter, determine the frequency and length of committee meetings and develop the committee's agenda. At the beginning of the year each committee should consider establishing a schedule of agenda subjects to be discussed during the year (to the extent these can be foreseen) and furnish such schedule to the full Board.

The Board and each committee shall have the authority to obtain advice, reports or opinions from internal and external counsel and expert advisors and shall have the power to hire independent legal, financial and other advisors as they may deem necessary, without consulting with, or obtaining approval from, any officer of the Corporation in advance.

The Board may, from time to time, establish or maintain additional committees, as it deems appropriate.

EXECUTIVE SESSIONS OF INDEPENDENT DIRECTORS:

The independent directors shall meet in executive session to consider such matters as they deem appropriate as often as they deem appropriate. Independent sessions are scheduled for each regularly scheduled in person Board meeting which are currently held four times a year. During such sessions, the lead director is to preside.

DIRECTOR ATTENDANCE AT ANNUAL MEETINGS:

The Board believes that it is desirable for its directors to attend each Annual Meeting of Stockholders. The Corporation will make every effort to schedule its Annual Meeting of Stockholders at a time and date to maximize attendance by all of the directors taking into account the directors' schedules. All directors are strongly encouraged to make every effort to attend the Corporation's Annual Meeting of Stockholders.

DIRECTOR ACCESS TO OFFICERS AND EMPLOYEES:

The Board has complete access to all Corporation officers and employees. Any meetings or contacts that a director desires to initiate may be arranged directly by the director or through the CEO or other Corporation officer. The directors should use their judgment to ensure that any such contact or communication is not disruptive to the business operations of the Corporation, and will, to the extent not inappropriate, copy the CEO on any written communications between a director and an officer or employee of the Corporation.

The Board welcomes the attendance of senior officers at each Board meeting. The Board also encourages management to schedule managers to present at Board meetings who (a) can provide additional insight into the items being discussed because of personal involvement in these areas, or (b) have career potential that senior management believes should be given exposure to the Board.

DIRECTOR COMPENSATION:

The form and amount of director compensation will be determined by the Corporate Governance Committee. The Corporate Governance Committee will periodically review director compensation, with the advice and approval of the Compensation Committee with respect to compensation involving the Corporation's equity. The Corporate Governance Committee will consider that directors' independence may be jeopardized if director compensation and perquisites exceed customary levels, if the Corporation makes substantial charitable contributions to organizations with which a director is affiliated, or if the Corporation enters into consulting contracts with (or provides other indirect forms of compensation to) a director or an organization with which the director, or members of his or her immediate family, is affiliated.

CEO EVALUATION:

The Compensation Committee will conduct an annual review of the CEO's performance, in accordance with the charter and principles of that committee. The Board will review the committee's report to ensure that the current CEO is providing the best leadership for the Corporation, from a short, intermediate and long-term perspective.

BOARD EVALUATION:

The Corporate Governance Committee will oversee and administer the annual Board evaluation process in accordance with the charter and principles of that committee. As part of this process directors will conduct a self-evaluation to review the progress and effectiveness of the Board and its committees, and will submit its comments to the Corporate Governance Committee. The Corporate Governance Committee will then report back to the Board, and the full Board will consider and discuss the committee's report.

MANAGEMENT SUCCESSION:

The Corporate Governance Committee shall periodically review succession planning in accordance with the charter and principles of that committee. The CEO is responsible for planning for a potential successor CEO as well as successors for other key management positions within the Corporation. The CEO should periodically report to the Corporate Governance Committee and the Board on that succession planning, including recommendations as to a successor in the event of an unexpected disability or other emergency situation.

DIRECTOR ORIENTATION AND EDUCATION:

New directors are strongly encouraged to attend an orientation to the Corporation, which may include an introduction to the Corporation's senior management, the Corporation's business strategies and financial processes, and a review of the individual's duties and responsibilities as a director.

The Corporation provides directors with the opportunity to participate in continuing education programs that are relevant to their service on the Board, including paying for membership in the National Association of Corporate Directors (NACD) for each director if the budget permits.

Amended and Restated May 7, 2012