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HESKA CO Form 4	RP									
May 12, 200		STATES S					E COMMISSIO	N OMB	PPROVAL 3235-0	
Wasnington, D.C. 20549 Number:										/ 31, 2005 0.5
(Print or Type	Responses)									
1. Name and Address of Reporting Person <u>*</u> GORDON G IRWIN			2. Issuer Name and Ticker or Trading Symbol HESKA CORP [HSKA]				5. Relationship of Reporting Person(s) to Issuer			
(Last) (First) (Middle) 3760 ROCKY MOUNTAIN AVENUE			3. Date of Earliest Transaction (Month/Day/Year) 05/12/2006				(Check all applicable) <u>X</u> Director <u>10%</u> Owner <u>Officer (give title</u> Other (specify below) below)			
F				endment, D nth/Day/Yea	-	nal	 6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting Person Form filed by More than One Reporting 			
LOVELAN	D, CO 80538						Person		1 0	
(City)	(State)	(Zip)	Tab	le I - Non-l	Derivativ	e Securities A	Acquired, Disposed	of, or Beneficia	lly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution D any (Month/Day	Date, if	Code (Instr. 8)	FransactionAcquired (A) or Code Disposed of (D) Instr. 8) (Instr. 3, 4 and 5) (A) or		5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature o Indirect Beneficial Ownership (Instr. 4)	
						. ,				
Reminder: Rej	port on a separate line	e for each clas	ss of sect	urities bene	Pers infor requ	ons who re mation con ired to resp	or indirectly. spond to the colle tained in this forn ond unless the fo ently valid OMB co	n are not rm	SEC 1474 (9-02)	

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number of	6. Date Exercisable and	7. Title and Ar
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orDerivative	Expiration Date	Underlying Se
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)

number.

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(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr. 8		Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)				
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title
Non-Qualified Stock Option (right to buy)	\$ 1.1	05/12/2006		А		41,859		05/12/2006 <u>(1)</u>	05/12/2016	Common Stock

Reporting Owners

Reporting Owner Name / Address	Relationships						
T. S. T. T. T. T. T. T. T.	Director	10% Owner	Officer	Other			
GORDON G IRWIN 3760 ROCKY MOUNTAIN AVENUE LOVELAND, CO 80538	Х						
Signatures							
By: Michael A. Bent For: G. Irwin Gordon	(5/12/2006					
**Signature of Reporting Person		Date					

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) This option is exercisable on the date of grant, but the underlying shares are subject to repurchase by the Company until the option vests in full on May 12, 2007

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.