



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

March 13, 2018

Via E-mail

Ms. Anneliese Rodrigues
Acting Principal Financial Officer
Vista Outdoor, Inc.
262 North University Drive
Farmington, UT 84025

RE: Vista Outdoor, Inc.
Form 10-K for the Year Ended March 31, 2017
Filed May 26, 2017
File No. 1-36597

Dear Ms. Rodrigues:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction