



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2020

Miguel A. Lopez  
Chief Financial Officer  
Vista Outdoor Inc.  
1 Vista Way  
Anoka, MN 55303

**Re: Vista Outdoor Inc.**  
**Form 10-K for the Year Ended March 31, 2019**  
**Filed May 23, 2019**  
**File No. 001-36597**

Dear Mr. Lopez:

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,

Division of Corporation Finance  
Office of Manufacturing