



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

DIVISION OF  
CORPORATION FINANCE

March 19, 2021

James A. Burke  
President and Chief Financial Officer  
Vistra Corp.  
6555 Sierra Drive  
Irving, TX 75039

**Re: Vistra Corp.  
Form 8-K  
Exhibit Nos. 4.2, 10.1  
Filed October 16, 2020  
File No. 001-38086**

Dear Mr. Burke:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance