



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

November 19, 2008

Robert D. Davis  
President and Chief Executive Officer  
VIST Financial Corp.  
1240 Broadcasting Road  
Wyomissing, Pennsylvania 19610

**Re: VIST Financial Corp.  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed November 12, 2008  
File No. 000-14555**

Dear Mr. Davis:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jessica Livingston  
Staff Attorney