



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

March 29, 2010

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

Re: VIST Financial Corp
Form 10-K for the Fiscal Year Ended December 31, 2008
Forms 10-Q for the Fiscal Quarters Ended March 31, 2009,
June 30, 2009 and September 30, 2009
Form 8-K filed December 23, 2009
File No. 000-14555

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Hugh West
Accounting Branch Chief