



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

June 26, 2008

Mr. Gregory G. Marlier
Chief Financial Officer
Vista Gold Corp.
Suite 5, 7961 Shaffer Parkway
Littleton, Colorado 80127

**Re: Vista Gold Corp.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
File No. 001-09025**

Dear Mr. Marlier:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief