



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

DIVISION OF  
CORPORATION FINANCE

May 3, 2011

Via E-mail

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

**Re: Vista Gold Corp  
Form 10-K for the Fiscal Year Ended 12/31/2010  
Filed March 14, 2011**

Dear Mr. Marlier:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director

cc: Jason Brenkert, Esq.