



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

DIVISION OF  
CORPORATION FINANCE

February 19, 2021

Douglas L. Tobler  
Chief Financial Officer  
Vista Gold Corp.  
7961 Shaffer Parkway, Suite 5  
Littleton, CO 80127

**Re: Vista Gold Corp.  
Form 8-K  
Exhibit No. 10.1  
Filed December 2, 2020  
File No. 001-09025**

Dear Mr. Tobler:

We have concluded our assessment of your redacted exhibit 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