



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 13, 2018

Via E-mail

Ms. Anneliese Rodrigues  
Acting Principal Financial Officer  
Vista Outdoor, Inc.  
262 North University Drive  
Farmington, UT 84025

**RE: Vista Outdoor, Inc.  
Form 10-K for the Year Ended March 31, 2017  
Filed May 26, 2017  
File No. 1-36597**

Dear Ms. Rodrigues:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction