

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

February 15, 2023

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

Re: Vista Gold Corp

Form 10-K for the Fiscal Year Ended December 31, 2021

Filed February 24, 2022

File No. 001-09025

Dear Douglas Tobler:

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,

Division of Corporation Finance Office of Energy & Transportation

cc: Doug Tobler