



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2024

Douglas Tobler  
Chief Financial Officer  
Vista Gold Corp.  
8310 S Valley Hwy, Suite 300  
Englewood, CO 80112

**Re: Vista Gold Corp.**  
**Registration Statement on Form S-3**  
**Filed October 17, 2024**  
**File No. 333-282706**

Dear Douglas Tobler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Claudia Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Jason K. Brenkert, Esq.