

VISTA GOLD CORP  
Form 8-K/A  
May 21, 2008

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K/A**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of**  
**The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **April 17, 2008**

**VISTA GOLD CORP.**

(Exact name of registrant as specified in its charter)

**Yukon Territory, Canada**  
(State or other jurisdiction  
of incorporation)

**1-9025**  
(Commission  
File Number)

**Not Applicable**  
(IRS Employer  
Identification No.)

**7961 Shaffer Parkway, Suite 5, Littleton, CO**  
(Address of principal executive offices)

**80127**  
(Zip Code)

Registrant's telephone number, including area code: **(720) 981-1185**

**Not Applicable**

(Former name or former address, if changed since last report.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 9.01 Financial Statements and Exhibits.**

(a) Financial Statements of Businesses Acquired.

(b) Pro Forma Financial Information.

On April 17, 2008, Vista Gold Corp. ( Vista or the Company ) filed a Current Report on Form 8-K (the Form 8-K ) reporting under Item 2.01 that on April 17, 2008 Vista finalized the purchase of gold ore processing equipment to be used at Vista s Paredones Amarillos Project in Baja California Sur, Mexico as contemplated by the Company s previously reported purchase agreement dated January 4, 2008, among Vista Gold Corp., its wholly-owned subsidiary Minera Paredones Amarillos, S.A. de C.V., A.M. King Industries, Inc. ( A.M. King ) and Del Norte Company Ltd., a wholly owned subsidiary of A.M. King.

After further evaluation, the Company has determined, using the tests set forth in Rule 3-05 and Rule 11-01 of Regulation S-X, that the Company is not required to file, and will not file, historical or pro forma financial statements of the assets acquired referred to under Item 9.01 of the Form 8-K.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

VISTA GOLD CORP.

By:

/s/ Gregory G. Marlier  
Gregory G. Marlier  
Chief Financial Officer

Date: May 20, 2008