

PFIC Annual Information Statement

- (1) This Information Statement applies to the taxable year of Vista Gold Corp. beginning on January 1, 2009 and ending on December 31, 2009.
- (2) You has the following pro-rata share of the ordinary earnings and net capital gain of Vista Gold Corp. for the taxable year of Vista Gold Corp. specified in paragraph (1):

Ordinary Earnings: NONE
Net Capital Gain: NONE

- (3) The amount of cash and fair market value of other property distributed or deemed distributed by Vista Gold Corp. during the taxable year specified in paragraph (1) is as follows:

Cash: NONE
Fair Market Value of Property: NONE

- (4) Vista Gold Corp. will permit the shareholders to inspect and copy Vista Gold Corp.'s permanent books of account, records, and such other documents as may be maintained by Vista Gold Corp. that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in Section 1293(e) of the code, are computed in accordance with U.S. income tax principles.

Date: 4-15-10

Vista Gold Corp.
By: [Signature]
Title: CHIEF FINANCIAL OFFICER