

PFIC Annual Information Statement

- (1) This Information Statement applies to the taxable year of Vista Gold Corp. beginning on January 1, 2006 and ending on December 31, 2006.
- (2) Your pro-rata share of the ordinary earnings of Vista Gold Corp. for the taxable year specified in paragraph (1) is zero.
- (3) Your pro-rata share of net capital gain of Vista Gold Corp. for the taxable year specified in paragraph (1) is zero.
- (4) 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

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

Date: 4-13-07

Vista Gold Corp.

By: *Gregory v. Mann*

Title: CFo