

VISTA GOLD CORP  
Form 10-Q/A  
December 22, 2004  
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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 10-Q/A**

(Amendment No. 1)

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(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended March 31, 2004

OR

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 1-9025

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**VISTA GOLD CORP.**

(Exact name of registrant as specified in its charter)

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**Continued under the laws of the Yukon Territory, Canada**  
(State or other jurisdiction of

incorporation or organization)

**7961 Shaffer Parkway**

**Suite 5**

**Littleton, Colorado**  
(Address of principal executive offices)

**None**  
(IRS Employer

Identification No.)

**80127**  
(Zip Code)

**(720) 981-1185**

(Registrant's telephone number, including area code)

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act) Yes  No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 17,952,578

Common Shares, without par value, outstanding at December 8, 2004

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**VISTA GOLD CORP.**  
**(An Exploration Stage Enterprise)**  
**FORM 10-Q/A**  
**(Amendment No. 1)**  
**For the Quarter Ended March 31, 2004**

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In this Report, unless otherwise indicated, all dollar amounts are expressed in United States dollars.

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**EXPLANATORY NOTE**

This Form 10-Q/A (Amendment No. 1) is being submitted solely in order to amend and correct a wording error in Item 4 in the phrase the disclosure controls and procedures in place are adequate to state instead the disclosure controls and procedures in place are effective. As a result of the amended text in Item 4, the Section 302 certifications filed as Exhibits in Item 6 have been re-executed as of the date of this Form 10-Q/A (Amendment No. 1). No revisions have been made to the Corporation's financial statements or any other disclosure contained in the Corporation's original Quarterly Report on Form 10-Q.

**PART I FINANCIAL INFORMATION**

**ITEM 4. CONTROLS AND PROCEDURES**

The principal executive officer and principal financial officer have evaluated the effectiveness of the Corporation's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the United States *Securities Exchange Act of 1934*, as amended) as of March 31, 2004. Based on the evaluation, the principal executive officer and principal financial officer have concluded that the disclosure controls and procedures in place are effective to ensure that information required to be disclosed by the Corporation, including consolidated subsidiaries, in reports that the Corporation files or submits under the *Exchange Act*, is recorded, processed, summarized and reported on a timely basis in accordance with applicable time periods specified by the Securities and Exchange Commission rules and forms. There has been no change in the Corporation's internal control over financial reporting during the quarter ended March 31, 2004, that has materially affected, or is reasonably likely to materially affect, the Corporation's internal control over financial reporting.

**PART II - OTHER INFORMATION**

**ITEM 6. EXHIBITS**

- 31.1 Certification of Chief Executive Officer pursuant to Rule 13a-14(a) under the *Securities Exchange Act of 1934*, as amended
- 31.2 Certification of Chief Financial Officer pursuant to Rule 13a-14(a) under the *Securities Exchange Act of 1934*, as amended

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**SIGNATURES**

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 thereunto duly authorized.

**VISTA GOLD CORP.**

(Registrant)

Date: December 22, 2004

By: */s/ Michael B. Richings*

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Michael B. Richings  
President and Chief Executive Officer

(Principal Executive Officer)

Date: December 22, 2004

By: */s/ Gregory G. Marlier*

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Gregory G. Marlier  
Chief Financial Officer

(Principal Financial Officer)