

VISTA GOLD CORP  
Form 8-K/A  
February 22, 2006

**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): **December 13, 2005**

**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 December 15, 2005, Vista Gold Corp. (the Company) filed a Current Report on Form 8-K (the Form 8-K) reporting under Item 2.01, et al., that on December 13, 2005, the Company, through a wholly-owned subsidiary, had acquired all of the outstanding shares of F.W. Lewis, Inc., the assets of which include 55 mineral properties in Nevada and Colorado. Of these properties, 53 are being retained by the Company including two in which the Company is retaining a 50% interest (with the other 51 at 100%). The consideration paid by the Company in this acquisition, reported in the Form 8-K, aggregated approximately \$6.5 million. Substantially all of this amount is being allocated to the Company's mineral properties.

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 F.W. Lewis, Inc. 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: February 22, 2006