



January 15, 2009

**Via EDGAR and Overnight Delivery**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E., Mail Stop 3561  
Washington, DC 20549

Attention: Mr. Daniel Morris

**Re: Visteon Corporation**  
**File Number: 1-15827**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Schedule 14 filed 3/31/2008**

Dear Mr. Morris:

This letter is in response to your comment letter dated November 26, 2008 directed to Mr. Michael F. Johnston, the former Chief Executive Officer of Visteon Corporation (the "Company"). We appreciate your cooperation in allowing us additional time to respond to your letter. Your comments are reproduced below in bold italics, followed in each case by the Company's response.

**Form 10-K**

**Item 11. Executive Compensation, page 132**

***1. While we note that you have included executive compensation disclosure under Item 9B of your Form 10-K, you have not cross-referenced to that disclosure. In future filings, please provide all relevant cross-references in this section.***

We confirm that we will comply with your comment in future filings.

Schedule 14A

Executive Compensation, page 12

*2. We note your disclosure in this section and under “Other Information” in Item 9B of the Form 10-K. We note that you have not disclosed all performance targets for 2007 in your Compensation Discussion & Analysis. While it appears that you have provided certain targets in the narrative following the Grants of Plan-Based Awards Table, please note all targets must be disclosed and discussed in the Compensation Discussion & Analysis section. Please confirm that you will comply with this comment in future filings.*

We confirm that we will comply with your comment in future filings.

\* \* \* \* \*

We acknowledge the following:

- The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have further questions regarding the matters discussed in this letter, you may contact Peter Ziparo at (734) 710-5266 or me at (734) 710-7130.

Very truly yours,

/s/ John Donofrio

John Donofrio  
Senior Vice President and General Counsel