



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 30, 2010

Michael K. Sharnas  
Vice President and General Counsel  
Visteon Corporation  
One Village Center Drive  
Van Buren Township, MI 48111

**Re: Visteon Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed on February 26, 2010**  
**File No. 001-15827**

Dear Mr. Sharnas:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief