



December 22, 2010

Via EDGAR and Overnight Delivery

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

Attention: Ms. Lyn Shenk

**Re: Visteon Corporation
Amendment No. 1 to Registration Statement on Form S-1
Filed on December 3, 2010
File No. 333-170104**

Dear Ms. Shenk:

This letter is in response to your comment letter dated December 15, 2010 with respect to the above-referenced filing. Your comment is reproduced below in bold italics, followed by the response of Visteon Corporation (the "Company").

Unaudited Pro Forma Consolidated Financial Statements

Fresh Start Adjustments, page 19

1. Please revise to disclose how you determined the fair values of inventory, property and equipment, identifiable intangible assets and non-controlling interests.

In response to your comment, we have further amended our Registration Statement on Form S-1 to include the requested disclosure. We note that this information is also expected to be included in our Annual Report on Form 10-K for the fiscal year ending December 31, 2010.

If you have further questions regarding the matters discussed in this letter, you may contact any of Peter M. Ziparo at (734) 710-5266, Paul Zier of Kirkland & Ellis LLP at (312) 862-2180, or me at (734) 710-7220.

Very truly yours,

/s/ William G. Quigley III

William G. Quigley III
Executive Vice President and Chief Financial Officer

Cc: Ms. Aamira Chaudhry