SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No)
Visteon Corporation
(Name of Issuer)
Common Stock, \$1.00 par value
(Title of Class of Securities)
92839U107
(CUSIP Number)
December 31, 2007
(Date of Event Which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
[_] Rule 13d-1(b)
[x] Rule 13d-1(c)
[_] Rule 13d-1(d)
The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).
CUSIP No. 92839U107
1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)
Ronald Gutfleish c/o Elm Ridge Capital Management, LLC
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [_] (b) [x]
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION
United States
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH
5. SOLE VOTING POWER

6. SHARED VOTING POWER

7.	SOLE	DISPOSITIVE	POWER
	_		

SHARED DISPOSITIVE POWER 8.

7,508,251

7,508,251

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

7,508,251(1)

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES 10.

[-]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

5.8%

12. TYPE OF REPORTING PERSON

ΙN

⁽¹⁾ The Reporting Person is the managing member of two limited liability companies, which each manage one or more private investment funds that hold the Issuer's shares.

CUSIF	P No.		92839U107
Item	1(a)	. 1	Name of Issuer:
			/isteon Corporation
Item	1(b)	. 4	Address of Issuer's Principal Executive Offices:
		١	One Village Center Drive /an Buren Township, MI 48111
Item	2(a)	- ((c). Name Principal Business Address, and Citizenship of Person Filing:
		3	Ronald Gutfleish - United States Citizen c/o Elm Ridge Capital Management, LLC 3 West Main Street, 3rd Floor Trvington, NY 10533
Item	2(d)	. 1	Title of Class of Securities:
			Common Stock, \$1.00 par value
Item	2(e)	. (CUSIP Number:
			02839U107
Item	3.	3	If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:
	(a)	[_]	
	(b)	[_]	Bank as defined in Section 3(a)(6) of the Exchange Act.
	(c)	[_]	Insurance company as defined in Section 3(a)(19) of the Exchange Act.
	(d)	[_]	Investment company registered under Section 8 of the Investment Company Act.
	(e)	[_]	An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
	(f)	[_]	An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
	(g)	[_]	A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
	(h)	[_]	A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
	(i)	[_]	A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
	(j)	[_]	Group, in accordance with Rule 13d-1(b)(1)(ii)(J).
Item	4.	0wne	ership.
perce			the following information regarding the aggregate number and the class of securities of the issuer identified in Item 1.
	(a)	Amou	unt beneficially owned:
		Rona	ald Gutfleish 7,508,251 shares
	(b)	Perd	cent of class:
		Rona	ald Gutfleish 5.8%

Ronald Gutfleish 5.8%

(c)	Number	r of shares as to which such person has:	
	(i)	Sole power to vote or to direct the vote	
		Ronald Gutfleish	0 shares
	(ii)	Shared power to vote or to direct the vote	
		Ronald Gutfleish	7,508,251 shares
	(iii)	Sole power to dispose or to direct the disposition	on of
		Ronald Gutfleish	0 shares
	(iv)	Shared power to dispose or to direct the disposi	tion of
		Ronald Gutfleish	7,508,251 shares
tem 5.	0wners	ship of Five Percent or Less of a Class.	
ereof t	he repo	tatement is being filed to report the fact that as orting person has ceased to be the beneficial own f the class of securities check the following []	er of more than
	N/A		
tem 6.	0wners	ship of More Than Five Percent on Behalf of Anothe	er Person.
ecuriti tem and erson s ompany	es, a s , if su hould b registe	eipt of dividends from, or the proceeds from the statement to that effect should be included in resuch interest relates to more than five percent of be identified. A listing of the shareholders of a ered under the Investment Company Act of 1940 or nefit plan, pension fund or endowment fund is not	sponse to this the class, such an investment the beneficiaries
	N/A		
tem 7.		ification and Classification of the Subsidiary Whity Being Reported on by the Parent Holding Con.	
oursuant exhibit subsidia schedule	to Rul stating ry. Ii pursua	nt holding company or Control person has filed the lad-1(b)(1)(ii)(G), so indicate under Item 3(g) the identity and the Item 3 classification of the parent holding company or control person has ant to Rule 13d-1(c) or Rule 13d-1(d), attach and tion of the relevant subsidiary.) and attach an ne relevant filed this
	N/A		
tem 8.	Identi	ification and Classification of Members of the	Group.
ndicate lassifi ursuant	under cation to s.2	p has filed this schedule pursuant to s.240.13d-1 Item 3(j) and attach an exhibit stating the ident of each member of the group. If a group has filed 240.13d-1(c) or s.240.13d-1(d), attach an exhibit ch member of the group.	tity and Item 3 d this schedule
	N/A		
tem 9.	Notice	e of Dissolution of Group.	
Not ate of ransact	ice of the dis ions ir	dissolution of a group may be furnished as an ext ssolution and that all further filings with respec n the security reported on will be filed, if requ in their individual capacity. See Item 5.	ct to
	N/A		

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 14, 2008

(Date)

/s/ Ronald Gutfleish*

Ronald Gutfleish

 * The Reporting Person disclaims beneficial ownership in the Common Stock, except to the extent of his pecuniary interest therein.

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