

VISTEON CORPORATION  
5500 Auto Club Drive  
Dearborn, MI 48126  
(313) 206-2760

June 7, 2000

Ms. Kara Sandler  
United States Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Re: Visteon Corporation  
Form 10, as amended  
SEC File No.: 1-15827

Dear Ms. Sandler:

Visteon Corporation (the "Company") hereby requests the withdrawal, without prejudice, of the above referenced general form of registration of securities on Form 10.

If you have any questions please call the Company's legal counsel, Alexander G. Simpson, of Davis Polk & Wardwell, at (212) 450-4343.

Sincerely,

VISTEON CORPORATION

/s/ Stacy L. Fox

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Stacy L. Fox,  
Senior Vice President,  
General Counsel and Secretary