



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

DIVISION OF  
CORPORATION FINANCE

January 29, 2019

Christian A. Garcia  
Executive Vice President and Chief Financial Officer  
Visteon Corporation  
One Village Center Drive  
Van Buren Township, Michigan 48111

**Re: Visteon Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed on February 22, 2018**  
**Form 8-K Furnished on July 26, 2018**  
**File No. 001-15827**

Dear Mr. Garcia:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure