



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2024

Jerome Rouquet  
Chief Financial Officer  
Visteon Corporation  
One Village Center Drive  
Van Buren Township, Michigan 48111

**Re: Visteon Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 20, 2024**  
**File No. 001-15827**

Dear Jerome Rouquet:

We have completed our review of your filing. 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 Manufacturing