VISTEON CORP Form 8-K May 02, 2007

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549 FORM 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) May 2, 2007 VISTEON CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 1-15827 38-3519512

(State or other jurisdiction of incorporation) (Commission File Number) (IRS Employer Number)

One Village Center Drive, Van Buren Township, Michigan 48111

(Address of principal executive offices)

(Zip Code)

Registrant s telephone number, including area code (800)-VISTEON

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Press Release dated May 2, 2007

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SECTION 2 FINANCIAL INFORMATION

Item 2.02. Results of Operations and Financial Condition.

On May 2, 2007, the Company issued a press release regarding its financial results for first quarter 2007. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information contained in Exhibit 99.1 shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

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SECTION 7 REGULATION FD

Item 7.01. Regulation FD Disclosure.

See Item 2.02. Results of Operations and Financial Condition above.

SECTION 9 FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01. Financial Statements and Exhibits.

Exhibit No. Description

99.1 Press release dated May 2, 2007.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

VISTEON CORPORATION

Date: May 2, 2007 By: /s/ William G. Quigley III

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

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Exhibit No. Description Page 99.1 Press release dated May 2, 2007.