

VISTEON CORP  
Form 8-K  
September 11, 2015

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) September 11, 2015

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 Identification No.)

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:

Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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## SECTION 8 – OTHER EVENTS

### Item 8.01. Other Events.

As previously disclosed in the Quarterly Report on Form 10-Q for the quarter ended March 31, 2015 (filed with the Securities and Exchange Commission on May 7, 2015), Visteon Corporation (the “Company”) announced that it had entered into a Share Purchase Agreement with Hahn & Co. Auto Holdings Co., Ltd. to sell all of its outstanding shares in Halla Visteon Climate Control Corporation (“HVCC”) (the “Climate Transaction”). The operations subject to the Climate Transaction met conditions required to qualify for discontinued operations reporting during the quarterly period ended June 30, 2015.

The Company is filing this Current Report on Form 8-K to recast operating results previously reported in its Annual Report on Form 10-K for the fiscal year ended December 31, 2014 after giving effect to the discontinuation of the Climate HVCC operations. Specific information subject to update is as follows:

- \* Consent of Independent Registered Public Accounting Firm, attached as Exhibit 23.1 to this report and incorporated herein by reference;
- \* Part II, Item 6: Selected Financial Data, attached as Exhibit 99.1 to this report and incorporated herein by reference;
- \* Part II, Item 7: Management’s Discussion and Analysis of Financial Condition and Results of Operations, attached as Exhibit 99.2 to this report and incorporated herein by reference;
- \* Consolidated Financial Statements of the Company and Notes thereto, included in Part II, Item 8, attached as Exhibit 99.3 to this report and incorporated herein by reference; and
- \* Part IV, Item 15: Financial Statement Schedule, attached as Exhibit 99.4 to this report and incorporated herein by reference.

The information included in and with this Current Report on Form 8-K is presented for information purposes only in connection with the above-described reclassification. There is no change to the Company’s previously reported consolidated net operating results, financial condition or cash flows. This Current Report on Form 8-K does not reflect events occurring after February 17, 2015, the date the Company filed its Annual Report on Form 10-K for the year ended December 31, 2014, and does not modify or update the disclosures therein in any way, other than as required to reflect the reclassification and to disclose related subsequent events, as described above and set forth in Exhibits 99.1 to 99.4 attached hereto. For information on developments regarding the Company since the filing of the Form 10-K, please refer to the Company’s reports filed with the Securities and Exchange Commission, including the Company’s Quarterly Reports on Form 10-Q for the quarterly period ended June 30, 2015, as well as other filings of the Company made with the SEC.

SECTION 9 – FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01. Financial Statements and Exhibits.

Exhibit No. Description

23.1 Consent of Independent Registered Public Accounting Firm.

99.1 Part II, Item 6 of the Company's Annual Report on Form 10-K for the year ended December 31, 2014: Selected Financial Data, revised only to reflect the reclassification.

99.2 Part II, Item 7 of the Company's Annual Report on Form 10-K for the year ended December 31, 2014: Management's Discussion and Analysis of Financial Condition and Results of Operations, revised only to reflect the reclassification.

99.3 Consolidated Financial Statements of the Company and Notes thereto, included in Part II, Item 8 of the Company's Annual Report on Form 10-K for the year ended December 31, 2014, revised only to reflect the reclassification (included with the Consolidated Financial Statements is the Report of the Independent Registered Public Accounting Firm dated February 26, 2015, except with respect to the opinion on the consolidated financial statements insofar as it relates to the effects of the presentation of discontinued operations discussed in Note 5 and a summary of subsequent events as discussed in Note 25).

99.4 Part IV, Item 15 of the Company's Annual Report on Form 10-K for the year ended December 31, 2014: Financial Statement Schedule, revised only to reflect the reclassification.

101.INSXBRL Instance Document.

101.SCHXBRL Taxonomy Extension Schema Document.

101.CALXBRL Taxonomy Extension Calculation Linkbase Document.

101.LABXBRL Taxonomy Extension Label Linkbase Document.

101.PREXBRL Taxonomy Extension Presentation Linkbase Document.

101.DEFBRL Taxonomy Extension Definition Linkbase Document.

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: September 11, 2015      By:    /s/ Stephanie S. Marianos  
Stephanie S. Marianos  
Assistant Corporate Controller  
and Chief Accounting Officer

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## EXHIBIT INDEX

| Exhibit No. | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Page |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 23.1        | Consent of Independent Registered Public Accounting Firm.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |
| 99.1        | Part II, Item 6 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2014: Selected Financial Data, revised only to reflect the reclassification.                                                                                                                                                                                                                                                                                                                                                                                    |      |
| 99.2        | Part II, Item 7 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2014: Management's Discussion and Analysis of Financial Condition and Results of Operations, revised only to reflect the reclassification and related subsequent events. Consolidated Financial Statements of Visteon Corporation and Notes thereto, included in Part II, Item 8 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2014, revised only to reflect the reclassification and related subsequent events (included |      |
| 99.3        | with the Consolidated Financial Statements is the Report of the Independent Registered Public Accounting Firm dated February 26, 2015, except with respect to the opinion on the consolidated financial statements insofar as it relates to the effects of the presentation of discontinued operations discussed in Note 5 and a summary of subsequent events as discussed in Note 25.                                                                                                                                                                              |      |
| 99.4        | Part IV, Item 15 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2014: Financial Statement Schedule, revised only to reflect the reclassification.                                                                                                                                                                                                                                                                                                                                                                              |      |
| 101.INS     | XBRL Instance Document.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |
| 101.SCH     | XBRL Taxonomy Extension Schema Document.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |
| 101.CAL     | XBRL Taxonomy Extension Calculation Linkbase Document.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |

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| 101.LAB | XBRL Taxonomy Extension Label Linkbase Document.        |
| 101.PRE | XBRL Taxonomy Extension Presentation Linkbase Document. |
| 101.DEF | XBRL Taxonomy Extension Definition Linkbase Document.   |