

VISTEON CORP  
Form 8-K  
August 04, 2011

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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) August 4, 2011  
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)
  - 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, 2011 (filed with the Securities and Exchange Commission on May 5, 2011) and the Quarterly Report on Form 10-Q for the quarter ended June 30, 2011 (filed with the Securities and Exchange Commission on August 4, 2011) Visteon Corporation (the

Company ) announced a new operating structure for use in managing its businesses based on specific global product lines rather than broad global product groups. During the second quarter of 2011 the Company completed the process of realigning systems and reporting structures to facilitate financial reporting under the revised organizational structure.

Under the historical global product group reporting, the results of each of the Company s facilities were grouped for reporting purposes into segments based on the predominant product line offering of the respective facility. The Company s former global product groups were Climate, Interiors and Electronics, which included lighting products. The Company s new global product lines are Climate, Electronics, Interiors and Lighting.

In connection with this revised segment presentation, the Company is updating the following information that appeared in its Annual Report on Form 10-K for the fiscal year ended December 31, 2010:

Consent of Independent Registered Public Accounting Firm, attached as Exhibit 23.1 to this report and incorporated herein by reference;

Part I, Item 1: Business, 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 segment reporting change. 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 March 9, 2011, the date the Company filed its Annual Report on Form 10-K for the year ended December 31, 2010, and does not modify or update the disclosures therein in any way, other than as required to reflect the change in segments, 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 SEC, including the Company s Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2011 and June 30, 2011 and the Company s Current Reports on Form 8-K dated June 13, 2011 and May 12, 2011.

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**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 I, Item 1 of the Company's Annual Report on Form 10-K for the year ended December 31, 2010: Business, revised only to reflect segment reporting change.                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 99.2        | Part II, Item 7 of the Company's Annual Report on Form 10-K for the year ended December 31, 2010: Management's Discussion and Analysis of Financial Condition and Results of Operations, revised only to reflect segment reporting change.                                                                                                                                                                                                                                                                                                                                                   |
| 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, 2010, revised only to reflect segment reporting change (included with the Consolidated Financial Statements is the Report of the Independent Registered Public Accounting Firm dated March 9, 2011, except with respect to its opinion on the Company's Consolidated Financial Statements as it relates to the effects of the changes in segments discussed in Note 23, as to which the date is August 4, 2011). |
| 99.4        | Part IV, Item 15 of the Company's Annual Report on Form 10-K for the year ended December 31, 2010: Financial Statement Schedule, revised only to reflect segment reporting change.                                                                                                                                                                                                                                                                                                                                                                                                           |

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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: August 4, 2011

By: /s/ Michael J. Widgren  
Michael J. Widgren  
Vice President, Corporate Controller and  
Chief Accounting Officer

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| Exhibit No. | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Page |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 23.1        | Consent of Independent Registered Public Accounting Firm.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |
| 99.1        | Part I, Item 1 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2010: Business, revised only to reflect segment reporting change.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      |
| 99.2        | Part II, Item 7 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2010: Management's Discussion and Analysis of Financial Condition and Results of Operations, revised only to reflect segment reporting change.                                                                                                                                                                                                                                                                                                                                                                   |      |
| 99.3        | 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, 2010, revised only to reflect segment reporting change (included with the Consolidated Financial Statements is the Report of the Independent Registered Public Accounting Firm dated March 9, 2011, except with respect to its opinion on Visteon Corporation's Consolidated Financial Statements as it relates to the effects of the changes in segments discussed in Note 23, as to which the date is August 4, 2011). |      |
| 99.4        | Part IV, Item 15 of Visteon Corporation's Annual Report on Form 10-K for the year ended December 31, 2010: Financial Statement Schedule, revised only to reflect segment reporting change.                                                                                                                                                                                                                                                                                                                                                                                                                           |      |