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**FOLEY & LARDNER**  
ATTORNEYS AT LAW

1146

August 13, 2002

**VIA FEDEX**

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

**Re: *Sworn Statements of Principal Executive Officer and Principal Financial Officer of Visteon Corporation***

Dear Jonathan:

Enclosed for filing in response to Commission Order No. 4-460 are the sworn statements of Mr. Peter J. Pestillo, principal executive officer of our client Visteon Corporation, and of Mr. Daniel R. Coulson, principal financial officer of Visteon.

The Staff should contact me personally should there be any question or comment about these statements.

Very truly yours,



Patrick Daugherty

PDD/ck

cc: Mr. Peter J. Pestillo  
Mr. Daniel R. Coulson  
Ms. Stacy L. Fox

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CLIENT/MATTER NUMBER  
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020.29868.1

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**Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Daniel R. Coulson, state and attest that:

- (1) I am the principal financial officer of Visteon Corporation.
- (2) To the best of my knowledge, based upon a review of the covered reports of Visteon Corporation, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (3) I have reviewed the contents of this statement with Visteon Corporation's audit committee.
- (4) In this statement under oath, each of the following is a "covered report":
  - the Annual Report on Form 10-K for the year ended December 31, 2001 of Visteon Corporation;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Visteon Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

*Daniel R. Coulson*

Name: Daniel R. Coulson  
Title: Executive Vice President and Chief Financial Officer of Visteon Corporation

Date: August 12, 2002

Subscribed and sworn to before me this 12<sup>th</sup> day of August 2002.

*Juanita Garza*  
Notary Public

My Commission Expires: June 9, 2005

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JUANITA GARZA  
NOTARY PUBLIC WAYNE CO., MI  
MY COMMISSION EXPIRES Jun 9, 2005