



**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM S-8**

**REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**VISTEON CORPORATION**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of incorporation)

38-3519512  
(I.R.S. Employer Identification No.)

17000 Rotunda Drive, Dearborn, Michigan  
(Address of principal executive offices)

48120  
(zip code)

Visteon Corporation 2004 Incentive Plan  
(formerly known as the Visteon Corporation 2000 Long-Term Incentive Plan)  
(Full title of the Plan)

Stacy L. Fox  
Senior Vice President, General Counsel and Secretary  
Visteon Corporation  
17000 Rotunda Drive  
Dearborn, Michigan 48120  
(Name and address of agent for service)

(800) VISTEON  
(Telephone number, including area code, of agent for service)

**Calculation of Registration Fee**

Title of each class of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common Stock, \$1.00 par value	1,800,000 shares	\$10.36	\$18,648,000	\$2,363

- (1) Includes, pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), such additional number of shares Common Stock as may become issuable as a result of any stock splits, stock dividends or similar events.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act, based on the average of the high and low per share prices of the Common Stock as reported on the New York Stock Exchange on May 7, 2004.

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## EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this registration statement hereby incorporates by reference the contents of the registration statement on Form S-8 (Registration No. 333-40202), including the documents incorporated by reference therein, filed by Visteon Corporation (the “Company”) on June 26, 2000 relating to the Visteon Corporation 2000 Long-Term Incentive Plan (as amended and restated, the “Plan”), except as expressly modified herein.

On May 12, 2004, the stockholders of the Company approved certain amendments to the Plan previously adopted by the Board of Directors of the Company, subject to stockholder approval, which, among other things, increased by 1,800,000 shares the number of shares of Common Stock, par value \$1 per share, of the Company available for delivery under the Plan. This registration statement registers such 1,800,000 additional shares of Common Stock.

## PART II

### INFORMATION REQUIRED IN REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents, which are on file with the Securities and Exchange Commission (the “Commission”), are incorporated herein by reference and made a part hereof:

- (a) Annual Report on Form 10-K of the Company for the year ended December 31, 2003;
- (b) Quarterly Report on Form 10-Q of the Company for the quarter ended March 31, 2004;
- (c) Current Report on Form 8-K of the Company dated March 31, 2004;
- (d) Current Report on Form 8-K of the Company dated May 6, 2004; and
- (e) the description of the Company’s Common Stock set forth in the Company’s Registration Statement on Form 8-A (File No. 001-15827), dated June 2, 2000.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated herein by reference and be a part hereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes that statement. Any such statement so modified or superseded shall not constitute a part of this registration statement, except as so modified or superseded.

**Item 5. Interests of Named Experts and Counsel.**

Stacy L. Fox, who has given her opinion upon the validity of the Common Stock being registered hereunder, receives remuneration, including awards pursuant to the Plan, for service to Company as its Senior Vice President, General Counsel and Secretary.

**Item 8. Exhibits.**

- 4.1 Amended and Restated Certificate of Incorporation of the Company is incorporated herein by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q of Visteon dated July 24, 2000.
- 4.2 Amended and Restated By-laws of the Company as in effect on the date hereof is incorporated herein by reference to Exhibit 3.2 to the Quarterly Report on Form 10-Q of Visteon dated November 14, 2001.
- 4.3 Visteon Corporation 2004 Incentive Plan (filed as Appendix B to the Company's definitive proxy statement for its 2004 annual meeting of stockholders and incorporated herein by reference).
- 5.1 Opinion of Stacy L. Fox, Senior Vice President, General Counsel and Secretary of Visteon Corporation, with respect to the legality of the securities being registered hereunder.
- 15.1 Letter of PricewaterhouseCoopers LLP, Independent Accountants, relating to certain unaudited financial information.
- 23.1 Consent of Independent Accountants, PricewaterhouseCoopers LLP.
- 24.1 Powers of Attorney relating to execution of this registration statement.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Dearborn, State of Michigan, on May 13, 2004.

**VISTEON CORPORATION**

By /s/ Stacy L. Fox  
Stacy L. Fox  
Senior Vice President,  
General Counsel and Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Peter J. Pestillo*</u> Peter J. Pestillo	Chairman of the Board of Directors and Chief Executive Officer (principal executive officer)	May 13, 2004
<u>/s/ Anjan Chatterjee*</u> Anjan Chatterjee	Senior Vice President and acting Chief Financial Officer (principal financial officer)	May 13, 2004
<u>/s/ Glenda J. Minor*</u> Glenda J. Minor	Vice President and Chief Accounting Officer (principal accounting officer)	May 13, 2004
<u>/s/ Marla C. Gottschalk*</u> Marla C. Gottschalk	Director	May 13, 2004
<u>/s/ William H. Gray, III*</u> William H. Gray, III	Director	May 13, 2004
<u>/s/ Steven K. Hamp*</u> Steven K. Hamp	Director	May 13, 2004
<u>/s/ Robert H. Jenkins*</u> Robert H. Jenkins	Director	May 13, 2004
<u>/s/ Michael F. Johnston*</u> Michael F. Johnston	Director	May 13, 2004
<u>/s/ Karl J. Krapek*</u> Karl J. Krapek	Director	May 13, 2004
<u>/s/ Charles L. Schaffer*</u> Charles L. Schaffer	Director	May 13, 2004
<u>/s/ Thomas T. Stallkamp*</u> Thomas T. Stallkamp	Director	May 13, 2004
<u>/s/ Robert M. Teeter*</u> Robert M. Teeter	Director	May 13, 2004

\*By: /s/ Stacy L. Fox

Stacy L. Fox  
Attorney-in-Fact

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Exhibit Name</b>
4.1	Amended and Restated Certificate of Incorporation of Visteon Corporation (“Visteon”) is incorporated herein by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q of Visteon dated July 24, 2000.
4.2	Amended and Restated By-laws of Visteon as in effect on the date hereof is incorporated herein by reference to Exhibit 3.2 to the Quarterly Report on Form 10-Q of Visteon dated November 14, 2001.
4.3	Visteon Corporation 2004 Incentive Plan is incorporated by reference to Appendix B to the Company’s definitive proxy statement for its 2004 annual meeting of stockholders and filed on March 30, 2004.
5.1	Opinion of Stacy L. Fox, Senior Vice President, General Counsel and Secretary of Visteon Corporation, with respect to the legality of the securities being registered hereunder.
15.1	Letter of PricewaterhouseCoopers LLP, Independent Accountants, dated May 13, 2004 relating to certain unaudited financial information.
23.1	Consent of Independent Accountants, PricewaterhouseCoopers LLP.
24.1	Powers of Attorney relating to execution of this registration statement.

[Letterhead of Stacy L. Fox]

May 13, 2004

Visteon Corporation  
17000 Rotunda Drive  
Dearborn, MI 48120

Ladies and Gentlemen:

I am Senior Vice President, General Counsel and Secretary of Visteon Corporation, a Delaware corporation (the “Company”), and am delivering this opinion in connection with the filing by the Company of a Registration Statement on Form S-8 (the “Registration Statement”) registering under the Securities Act of 1933, as amended (the “Act”), 1,800,000 shares of Common Stock, par value \$1 per share, of the Company (the “Common Stock”) that may be delivered pursuant to the Visteon Corporation 2004 Incentive Plan, as amended and restated (the “Plan”).

As Senior Vice President, General Counsel and Secretary of the Company, I am familiar with the Amended and Restated Certificate of Incorporation and the Amended and Restated By-laws of the Company and with its affairs, including the actions taken by the Company in connection with the Plan. I have examined such documents, records and matters of law as I have deemed necessary as a basis for the opinion hereinafter expressed. On the basis of the foregoing, and having regard for legal considerations that I deem relevant, I am of the opinion that when the Registration Statement becomes effective under the Act, any newly issued Common Stock delivered pursuant to the Plan will, when so delivered, be legally issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, I do not admit that I am an “expert” within the meaning of Section 11 of the Act or within the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,  
/s/ Stacy L. Fox  
Stacy L. Fox  
Senior Vice President, General Counsel  
and Secretary



May 13, 2004

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Commissioners:

We are aware that our report dated April 20, 2004 on our review of the interim financial information of Visteon Corporation (the “Company”) for the three-month periods ended March 31, 2004 and 2003, and included in the Company’s quarterly report on Form 10-Q for the quarter ended March 31, 2004, is incorporated by reference in this Registration Statement on Form S-8 of the Company, and the prospectus related thereto, relating to securities to be offered under the Visteon Corporation 2004 Incentive Plan.

Pursuant to Rule 436(c) under the Securities Act of 1933, such report should not be considered a part of such Registration Statement or prospectus prepared or certified by us within the meaning of Sections 7 or 11 of that Act.

Very truly yours,

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

**CONSENT OF INDEPENDENT ACCOUNTANTS**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Visteon Corporation, and the prospectus related hereto, of our report dated January 22, 2004 relating to the financial statements and financial statement schedule of Visteon Corporation, which report appears in the Annual Report on Form 10-K of Visteon Corporation for the year ended December 31, 2003.

PricewaterhouseCoopers LLP

Detroit, Michigan

May 13, 2004

POWER OF ATTORNEY WITH RESPECT  
TO REGISTRATION STATEMENT ON FORM S-8

Each of the undersigned, a director or officer of VISTEON CORPORATION, appoints each of S. L. Fox, H. Diebol-Hoorn and P. M. Ziparo as his or her true and lawful attorney and agent to do any and all acts and things and execute any and all instruments which the attorney and agent may deem necessary or advisable in order to enable VISTEON CORPORATION to comply with the Securities Act of 1933, and any rules, regulations or requirements of the Securities and Exchange Commission, in connection with the Registration Statement on Form S-8 of VISTEON CORPORATION relating to securities to be offered or sold pursuant to the VISTEON CORPORATION 2004 Incentive Plan, and any and all amendments (including post-effective amendments) thereto, including, but not limited to, the power and authority to sign his or her name (whether on behalf of VISTEON CORPORATION, or as a director or officer of VISTEON CORPORATION, or by attesting the seal of VISTEON CORPORATION, or otherwise) to such instruments and to such Registration Statement and any amendments (including post-effective amendments) thereto, and to file them with the Securities and Exchange Commission. The undersigned ratifies and confirms all that any of the attorneys and agents shall do or cause to be done by virtue hereof. Any one of the attorneys and agents shall have, and may exercise, all the powers conferred by this instrument.

Each of the undersigned has signed his or her name as of the 12th day of May 2004.

/s/ Peter J. Pestillo

Peter J. Pestillo

/s/ Karl J. Krapek

Karl J. Krapek

/s/ Marla C. Gottschalk

Marla C. Gottschalk

/s/ Charles L. Schaffer

Charles L. Schaffer

/s/ William H. Gray, III

William H. Gray, III

/s/ Thomas T. Stallkamp

Thomas T. Stallkamp

/s/ Steven K. Hamp

Steven K. Hamp

/s/ Robert M. Teeter

Robert M. Teeter

/s/ Robert H. Jenkins

Robert H. Jenkins

/s/ Anjan Chatterjee

Anjan Chatterjee

/s/ Michael F. Johnston

Michael F. Johnston

/s/ Glenda J. Minor

Glenda J. Minor