



**Visteon Corporation**  
One Village Center Drive  
Van Buren Township, Mich.  
48111

May 28, 2009

Dear Customer,

As you are likely aware, we are reorganizing Visteon and certain of its U.S. affiliates under Chapter 11 of the U.S. Bankruptcy Code to address our capital structure and legacy costs, and improve our long-term competitiveness. I want to outline the reasons behind our Chapter 11 filing, including what it means for Visteon and our relationship with you.

Only certain Visteon U.S. operations are included in the Chapter 11 filing. No Visteon subsidiaries or joint ventures outside the U.S. are included.

Chapter 11 is a well-established process in the U.S. that many companies have used successfully to address their capital structures under court protection. Visteon intends to operate its business throughout the Chapter 11 process. Visteon expects to fund its operations with its U.S. cash balance, cash flows from operations and a debtor-in-possession facility. Ford Motor Company has committed to providing financial support to Visteon, a preferred supplier to Ford, to ensure long-term continuity of supply. Other global customers have also expressed their support.

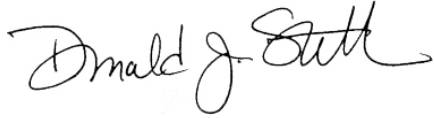
We intend to continue delivering on our customer commitments, including investing in engineering and technology to provide you with best-in-class products. We will pay suppliers to our impacted U.S. operations under agreed-upon trade terms for all goods and services provided after the filing date. We will continue providing wages and health and welfare benefits to employees of our impacted U.S. affiliates, subject to court approval that we anticipate receiving in the next few days.

This course of action will enable us to continue the improvements that have been made across Visteon's operations. Today, we are a more streamlined, efficient and focused company. However, with the steep decline in global vehicle production, Visteon's current capital structure and legacy costs are not sustainable given our current revenue base. Through the Chapter 11 process, we intend to address that imbalance.

Our goal is to emerge from this process as quickly as possible. The progress we have made restructuring and streamlining our operations, coupled with our strong customer relationships and the additional liquidity we have obtained, will help us achieve that objective.

The challenges we face are not unique in the automotive industry. By addressing them aggressively, we are confident that we will emerge a stronger company, better able to invest in our business and serve your needs. We value your business and look forward to strengthening our relationship with you in the future.

If you have any questions, please contact your sales representative or visit our Web site at [www.visteon.com/reorganization](http://www.visteon.com/reorganization) for more information. We also encourage you to contact our call center at (866) 967-0260 (U.S. toll-free) or (310) 751-2660 (for callers outside the U.S.)

A handwritten signature in black ink that reads "Donald J. Stebbins". The signature is written in a cursive style with a large, stylized initial "D".

Donald J. Stebbins