

VISTEON CORP  
Form 8-K/A  
May 02, 2006

**Table of Contents**

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D. C. 20549**  
**FORM 8-K/A**  
**(Amendment No. 2)**  
**CURRENT REPORT**  
**Pursuant to Section 13 or 15(d) of the**  
**Securities Exchange Act of 1934**  
**Date of Report (Date of earliest event reported) May 2, 2006**  
**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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**TABLE OF CONTENTS**

Item 2.02. Results of Operations and Financial Condition  
Item 2.05. Costs Associated with Exit or Disposal Activities  
Item 7.01. Regulation FD Disclosure  
Item 9.01. Financial Statements and Exhibits  
SIGNATURE  
EXHIBIT INDEX  
Press Release, dated May 2, 2006

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**Table of Contents**

**EXPLANATORY NOTE**

This Amendment No. 2 to the Current Report on Form 8-K/A amends the Current Report on Form 8-K filed by Visteon Corporation (the Company) on January 11, 2006, as amended by Amendment No. 1 to the Current Report on Form 8-K/A filed on February 10, 2006 (the Original Forms 8-K) to provide updated disclosures regarding the Company's three-year restructuring and improvement plan as described in the Original Forms 8-K. This Amendment No. 2 also furnishes information regarding the Company's financial results for the first quarter of 2006.

**SECTION 2 FINANCIAL INFORMATION**

**Item 2.02. Results of Operations and Financial Condition.**

On May 2, 2006, the Company issued a press release regarding its financial results for the first quarter of 2006. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information contained in Exhibit 99.1 shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**Item 2.05. Costs Associated with Exit or Disposal Activities.**

As discussed in the Original Forms 8-K, the Company previously announced the commencement of a three-year improvement plan that involves the restructuring of up to 23 underperforming and/or non-strategic plants.

During the first quarter of 2006 the Company recorded \$9 million of severance and other restructuring costs related to this three-year improvement plan, which will be settled in cash. The Company is expecting to be reimbursed for these costs from the restructuring escrow account funded by Ford Motor Company on October 1, 2005.

**SECTION 7 REGULATION FD**

**Item 7.01. Regulation FD Disclosure.**

See Item 2.02. Results of Operations and Financial Condition above.

**SECTION 9 FINANCIAL STATEMENTS AND EXHIBITS**

**Item 9.01. Financial Statements and Exhibits.**

Exhibit No.	Description
99.1	Press release dated May 2, 2006.

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**Table of Contents**

- 3 -

**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: May 2, 2006

By: /s/ William G. Quigley III  
William G. Quigley III  
Vice President, Corporate  
Controller  
and Chief Accounting Officer

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**Table of Contents**

- 4 -

**EXHIBIT INDEX**

Exhibit No.	Description	Page
99.1	Press release dated May 2, 2006.	