

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
VISTEON CORPORATION, <u>et al.</u> , ¹)	Case No. 09-_____(____)
)	
Debtors.)	Joint Administration Requested
)	

**CONSOLIDATED LIST OF CREDITORS
HOLDING THE 30 LARGEST UNSECURED CLAIMS**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) each filed a petition in the Court for relief under chapter 11 of the Bankruptcy Code, 11 U.S.C. §§ 101-1532. The following is the consolidated list of the Debtors’ creditors holding the 30 largest unsecured claims (the “Consolidated List”) based on the Debtors’ books and records as of approximately May 8th, 2009. The Consolidated List is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in these chapter 11 cases. The Consolidated List does not include (1) persons who come within the definition of “insider” set forth in 11 U.S.C. § 101(31), or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the Consolidated List of 30 largest unsecured claims. The information herein shall not constitute an admission of liability by, nor is it binding on, the Debtors. The information herein, including the failure of the Debtors to list any claim as contingent, unliquidated, or disputed, does not constitute a waiver of the Debtors’ right to contest the validity, priority, or amount of any claim.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Visteon Corporation (9512); ARS, Inc. (3590); Fairlane Holdings, Inc. (8091); GCM/Visteon Automotive Leasing Systems, LLC (4060); GCM/Visteon Automotive Systems, LLC (7103); Halla Climate Systems Alabama Corp. (9188); Infinitive Speech Systems Corp. (7099); MIG-Visteon Automotive Systems, LLC (5828); SunGlas, LLC (0711); The Visteon Fund (6029); Tyler Road Investments, LLC (9284); VC Aviation Services, LLC (2712); VC Regional Assembly & Manufacturing, LLC (3058); Visteon AC Holdings Corp. (9371); Visteon Asia Holdings, Inc. (0050); Visteon Automotive Holdings, LLC (8898); Visteon Caribbean, Inc. (7397); Visteon Climate Control Systems Limited (1946); Visteon Domestic Holdings, LLC (5664); Visteon Electronics Corporation (9060); Visteon European Holdings Corporation (5152); Visteon Financial Corporation (9834); Visteon Global Technologies, Inc. (9322); Visteon Global Treasury, Inc. (5591); Visteon Holdings, LLC (8897); Visteon International Business Development, Inc. (1875); Visteon International Holdings, Inc. (4928); Visteon LA Holdings Corp. (9369); Visteon Remanufacturing Incorporated (3237); Visteon Systems, LLC (1903); Visteon Technologies, LLC (5291). The location of the Debtors’ corporate headquarters and the service address for all the Debtors is: One Village Center Drive, Van Buren Township, Michigan 48111.

(1) Name of creditor	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
The Bank of New York Trust Company, N.A (Administrative Agent - 7.00 % Bonds)	Robert P. Kelly Chairman and CEO One Wall Street New York, NY 10286 P: 212-495-1784 F: 212-635-1099	Bond Debt		\$450,000,000.00
Pension Benefit Guaranty Corp.	Department of Insurance Supervision and Compliance Terrence M. Deneen Chief Insurance Program Officer 1200 K Street, N.W. Washington, DC 20005-4026 P: 800-736-2444 F: 202-842-2643	Pension Liability	Contingent, Unliquidated, Disputed	Undetermined
The Bank of New York Trust Company, N.A (Administrative Agent - 8.25 % Bonds)	Robert P. Kelly Chairman and CEO One Wall Street New York, NY 10286 P: 212-495-1784 F: 212-635-1099	Bond Debt		\$206,000,000.00
The Bank of New York Trust Company, N.A (Administrative Agent - 12.25 % Bonds)	Robert P. Kelly Chairman and CEO One Wall Street New York, NY 10286 P: 212-495-1784 F: 212-635-1099	Bond Debt		\$206,000,000.00
Jabil Circuit, Inc.	Bill Muir Executive Vice President and CEO, EMS Division 10560 Dr. Martin Luther King Street North St. Petersburg, FL 33716 P: 727-577-9749 F: 248-391-5348	Trade Payable		\$7,035,398.16
IBM Corporation	Mark Loughridge CFO, Senior VP One New Orchard Road Armonk, NY 10504 P: 914-499-1900 F: 914-765-7382	Trade Payable / IT Accrual		\$5,720,391.76

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Freescale Semiconductor	Henri Richard Senior Vice President, Chief Sales and Marketing Officer Freescale 7700 W. Parmer Lane Austin, TX 78729 P: 800-521-6274 F: 480-814-4147	Trade Payable		\$4,412,236.57
Ogura Corp.	Hiroshi Akashi President 11th Floor, JP Building Nihombashi Muromachi 3-4-4 Chuo-ku, Tokyo 103-0022, Japan P: 81-3-3231-8592 F: 81-3-3270-8560	Trade Payable		\$3,105,264.03
QAD Inc.	Pam Lopker President and COO 100 Innovation Place Santa Barbara, CA 93108 P: 805-684-6614 F: 805-565-4202	Trade Payable / IT Accrual		\$2,405,819.39
SL Alabama	Y.K. Woo President and CEO 312 Frank L. Diggs Drive Clinton, TN 37716 P: 865-259-6000 F: 865-457-0475	Trade Payable		\$2,290,206.90
AT&T	Richard Lindner CFO 208 S. Akard Street Dallas, TX 75202 P: 214-821-4105 F: 214-741-1098	Trade Payable / IT Accrual		\$2,066,576.34
Hollingsworth Logistics Management	R. James LaPointe President 14225-A W. Warren Ave. Dearborn, MI 48126 P: 313-768-1400 F: 313-584-8956	Trade Payable		\$1,945,173.34
Brown Corp. of America	Don Dees President 401 S. Steele Street Ionia, MI 48846 P: 616-527-4050 F: 616-527-3385	Trade Payable	Subject to setoff	\$1,912,962.11

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Unigraphics Solutions	Phillip Taylor President 2550 Matheson Boulevard E Suite 130 Mississauga, ON L4W 4Z1, Canada P: 905-212-4500 F: 905-212-4502	Trade Payable		\$1,737,814.69
SAP America, Inc.	SAP America, Inc. William R. McDermott President and Chief Executive Officer 3999 West Chester Pike Newtown Sq., PA 19073 P: 610-661-1000 F: 610-661-4013	IT Accrual		\$1,706,883.00
Nissan Trading Corp. USA	Taichi Matsuda President 1974 Midway Lane Smyra, TN 37167 P: 615-220-7100 F: 615-220-8878	Trade Payable		\$1,506,665.61
Panasonic Corporation	Yasutaka Kanamori Chairman and CEO 5105 South National Drive Knoxville, TN 37914-6527 P: 865-673-0700 F: 865-673-0309	Trade Payable		\$1,395,501.40
Fraen Corp.	David Cohen Business Director 80 Newcrossing Road Reading, MA 01867 P: 781-205-5300 F: 781-942-2426	Trade Payable / Commodities Accrual		\$1,310,318.22
SCA Incorporated	SCA Incorporated Woo Jong Koh President 764 W. Veterans Blvd. Auburn, AL 36832-6939 P: 334-887-6720 F: 334-321-1198	Trade Payable		\$1,148,272.62
Leon Plastics Inc.	Thomas Pykosz President 4901 Clay Avenue, SW Grand Rapids, MI 49501 P: 616-531-7970 F: 616-531-3393	Trade Payable		\$1,067,646.93

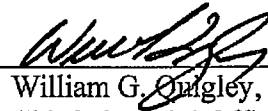
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Kantus Corporation	Masaharu Sato President 201 Garrett Parkway Lewisburg, TN 37091-3552 P: 931-359-4001 F: 931-359-2151	Trade Payable		\$1,044,457.85
Kenwood Electronics Latin America	Haruo Kawahara CEO Dogenzaka 1-chome Shibuya-ku, Tokyo P: 81-42-646-5111 F: 81-42-646-7960	Trade Payable		\$934,366.39
Ciber, Inc.	Mac J. Slingerlend President, CEO, Secretary, and Director 6363 S. Fiddler's Green Circle, Suite 1400 Greenwood Village, CO 80111 P: 303-220-0100 F: 303-220-7100	Trade Payable / IT Accrual		\$912,766.50
Matsu Alabama, Inc.	Arthur G. Artuso Chief Executive Officer 9650 Kellner Rd. Sw Huntsville, AL 35824-1713 P: 256-772-5888 F: 256-772-6090	Trade Payable		\$869,991.44
Satyam Computer Servuces Ltd.	G. Jayaraman Global Head, Corporate Governance and Company Secretary Satyam Technology Center Survey No. 62/1A, Qutubullapur Mandal Bahadurpallay Village, R.R. District Hyderabad 500043, India P: 91-40-3063-3535 F: 91-40-2309-7515	Trade Payable / IT Accrual		\$865,904.74
Shotic America Corp.	Fumihiko Ohmi President 10500 Oday Harrison Road Mount Sterling, OH 43143 P: 740-869-3333 F: 614-869-3309	Trade Payable		\$813,495.27

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Gul Technologies Singapore Limited	Kik Teng Guan Chief Executive Officer and President 9 Oxley Rise #03-02 The Oxley Singapore 238797 P: 65-6223-7211 F: 65-6224-1085	Trade Payable		\$796,945.63
Summit Polymers, Inc.	James Haas President 6715 South Sprinkle Road Portage, MI 49002 P: 269-324-9330 F: 859-498-7567	Trade Payable		\$705,774.67
PSS Hong Kong Ltds.	Brenda Li Queen's Road, 51-55/F Cheung Kong Center Hong Kong 000852 CN P: 86-755-82688308 F: 86-755-25189110	Trade Payable		\$687,688.07
Janesville Acoustics	Srivas Prasad VP, Commercial Operations 25330 Telegraph Road Raleigh Officentre - Suite 150 Southfield, MI 48033 P: 248-948-1811 F: 248-948-1822	Trade Payable		\$673,966.40

**DECLARATION UNDER PENALTY
OF PERJURY ON BEHALF OF CORPORATION**

Pursuant to 28 U.S.C. § 1746, I, William G. Quigley, III, the duly qualified and elected Chief Financial Officer and Executive Vice President of Visteon Corporation, declare under penalty of perjury that I have reviewed the Consolidated List of Creditors Holding the 30 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Van Buren Township, Michigan
Dated: May ~~28~~, 2009



William G. Quigley, III
Chief Financial Officer and Executive Vice
President