

**DESCRIPTIVE STATEMENT
FOR THE U.S. INTERNAL REVENUE SERVICE**

(to be attached to shareowner's 2000 tax year U.S. federal tax return)

Statement of shareholder receiving a distribution of common stock of Visteon Corporation ("Visteon"), a controlled corporation, pursuant to U.S. Treasury Regulations Section 1.355-5(b).

1. On June 28, 2000, the undersigned, a shareholder of Ford Motor Company ("Ford") as of June 12, 2000 received shares of Visteon's common stock in a spin-off pursuant to Section 355 of the Internal Revenue Code (the "Code").

2. Ford has been advised by counsel that the spin-off should qualify as a tax-free distribution under Section 355 of the Code. The result of a tax-free distribution is that no gain or loss will be recognized by the stockholders of Ford upon their receipt of shares of Visteon's common stock in the spin-off, except to the extent of gain attributable to any cash received in lieu of a fractional share of Visteon's common stock.

3. The names, addresses and IRS employer identification numbers of the corporations involved are:

- (a) Ford Motor Company
The American Road
Dearborn, MI 48121
Employer identification number: 38-0549190
- (b) Visteon Corporation
5500 Auto Club Drive
Dearborn, MI 48126
Employer identification number: 38-3519512

4. The undersigned did not surrender any stock or securities of Ford in connection with the spin-off.

Date

Shareholder Signature

(File this form with your 2000 tax year U.S. federal income tax return.)