

DANA CORP
Form S-4/A
April 25, 2005

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As filed with the Securities and Exchange Commission on April 25, 2005

Registration No. 333-123924

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

AMENDMENT NO. 1

TO

FORM S-4

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

DANA CORPORATION

(Exact name of Registrant as specified in its charter)

Virginia
(State or other jurisdiction of
incorporation or organization)

3714
(Primary Standard Industrial
Classification Code Number)

34-4361040
(I.R.S. Employer
Identification Number)

**4500 Dorr Street
Toledo, Ohio 43615
(419) 535-4500**

(Address and telephone number of registrant's principal executive offices)

**Michael L. DeBacker, Secretary
Dana Corporation
4500 Dorr Street
Toledo, Ohio 43615
(419) 535-4500**

(Name, address and telephone number of agent for service)

Copy to:

**Robert L. Kohl, Esq.
Katten Muchin Zavis Rosenman
575 Madison Avenue
New York, NY 10022**

Approximate date of commencement of proposed sale to the public: **As soon as practicable after this registration statement becomes effective.**

If the securities being registered on this form are to be offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

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If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 21. EXHIBITS

The exhibits listed in the Exhibit Index are filed with this Registration Statement or incorporated by reference herein. Exhibits 10-A through 10-S are management contracts or compensatory plans or arrangements required to be filed pursuant to Item 15(c) of Form 10-K.

| No. | Description | Method of Filing |
|--------|--|---|
| 2-A | Stock and Asset Purchase Agreement by and between AAG Opco Corp. and Dana Corporation | Filed by reference to Exhibit 2-A to our Form 10-Q for the quarter ended June 30, 2004 |
| 2-A(1) | Amendment No. 1, dated as of November 1, 2004, to the Stock and Asset Purchase Agreement by and between Affinia Group Inc. (fka AAG Opco Corp.) and Dana Corporation | Filed by reference to Exhibit 99.1 to our Form 8-K filed on November 2, 2004 |
| 2-A(2) | Amendment No. 2, dated as of November 30, 2004, to the Stock and Asset Purchase Agreement by and between Affinia Group Inc. and Dana Corporation | Filed by reference to Exhibit 99.1 to our Form 8-K filed on December 2, 2004 |
| 3-A | Restated Articles of Incorporation | Filed by reference to Exhibit 3-A to our Form 10-Q for the quarter ended June 30, 1998 |
| 3-B | By-Laws, adopted April 20, 2004 | Filed by reference to Exhibit 3-B to our Form 10-Q for the quarter ended March 31, 2004 |
| 4-A | Specimen Single Denomination Stock Certificate | Filed by reference to Exhibit 4-B to our Registration Statement No. 333-18403 filed December 20, 1996 |
| 4-B | Rights Agreement, dated as of April 25, 1996, between Dana and The Bank of New York, Rights Agent, as successor to ChemicalMellon Shareholder Services, L.L.C. | Filed by reference to Exhibit 1 to our Form 8-A filed May 1, 1996 |
| 4-C | Indenture for Senior Securities between Dana and Citibank, N.A., Trustee, dated as of December 15, 1997 | Filed by reference to Exhibit 4-B to our Registration Statement No. 333-42239 filed December 15, 1997 |
| 4-C(1) | First Supplemental Indenture between Dana, as Issuer, and Citibank N.A., Trustee, dated as of March 11, 1998 | Filed by reference to Exhibit 4-B-1 to our Report on Form 8-K, dated March 12, 1998 |
| 4-C(2) | Form of 6.5% Notes due March 15, 2008 and 7.00% Notes due March 15, 2028 | Filed by reference to Exhibit 4-C-1 to our Report on Form 8-K, dated March 12, 1998 |
| 4-C(3) | Second Supplemental Indenture between Dana, as Issuer, and Citibank N.A., Trustee, dated as of February 26, 1999 | Filed by reference to Exhibit 4.B.1 to our Form 8-K, dated March 2, 1999 |

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|--------|---|---|
| 4-C(4) | Form of 6.25% Notes due 2004, 6.5% Notes due 2009, and 7.0% Notes due 2029 | Filed by reference to Exhibit 4.C.1 to our Form 8-K, dated March 2, 1999 |
| 4-D | Issuing and Paying Agent Agreement between Dana Credit Corporation (DCC), as Issuer, and Bankers Trust Company, Issuing and Paying Agent, dated as of December 6, 1999, with respect to DCC's \$500 million medium-term notes program | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-E | Note Agreement dated April 8, 1997, by and between Dana Credit Corporation and Metropolitan Life Insurance Company for 7.18% notes due April 8, 2006, in the principal amount of \$37 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-F | Note Agreement dated April 8, 1997, by and between Dana Credit Corporation and Texas Life Insurance Company for 7.18% notes due April 8, 2006, in the principal amount of \$3 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-G | Note Agreement dated April 8, 1997, by and between Dana Credit Corporation and Nationwide Life Insurance Company for 6.93% notes due April 8, 2006, in the principal amount of \$35 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-H | Note Agreement dated April 8, 1997, by and between Dana Credit Corporation and The Great-West Life & Annuity Insurance Company for 7.03% notes due April 8, 2006, in the aggregate principal amount of \$13 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-I | Note Agreement dated April 8, 1997, by and between Dana Credit Corporation and The Great-West Life Assurance Company for 7.03% notes due April 8, 2006, in the principal amount of \$7 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-J | Note Agreement dated August 28, 1997, by and between Dana Credit Corporation and The Northwestern Mutual Life Insurance Company for 6.88% notes due August 28, 2006, in the principal amount of \$20 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-K | Note Agreements (four) dated August 28, 1997, by and between Dana Credit Corporation and Sun Life Assurance Company of Canada for 6.88% notes due August 28, 2006, in the aggregate principal amount of \$9 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |

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| 4-L | Note Agreement dated August 28, 1997, by and between Dana Credit Corporation and Massachusetts Casualty Insurance Company for 6.88% notes due August 28, 2006, in the principal amount of \$1 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-M | Note Agreements (four) dated December 18, 1998, by and between Dana Credit Corporation and Sun Life Assurance Company of Canada for 6.59% notes due December 1, 2007, in the aggregate principal amount of \$12 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-N | Note Agreements (five) dated December 18, 1998, by and between Dana Credit Corporation and The Lincoln National Life Insurance Company for 6.59% notes due December 1, 2007, in the aggregate principal amount of \$25 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-O | Note Agreement dated December 18, 1998, by and between Dana Credit Corporation and The Northwestern Mutual Life Insurance Company for 6.48% notes due December 1, 2005, in the principal amount of \$15 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-P | Note Agreement dated August 16, 1999, by and between Dana Credit Corporation and Connecticut General Life Insurance Company for 7.91% notes due August 16, 2006, in the principal amount of \$15 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-Q | Note Agreements (two) dated August 16, 1999, by and between Dana Credit Corporation and The Northwestern Mutual Life Insurance Company for 7.91% notes due August 16, 2006, in the aggregate principal amount of \$15 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-R | Indenture between Dana, as Issuer, and Citibank, N.A., as Trustee and as Registrar and Paying Agent for the Dollar Securities, and Citibank, N.A., London Branch, as Registrar and a Paying Agent for the Euro Securities, dated as of August 8, 2001, relating to \$575 million of 9% Notes due August 15, 2011 and €200 million of 9% Notes due August 15, 2011 | Filed by reference to Exhibit 4-I to our Form 10-Q for the quarter ended June 30, 2001 |
| 4-R(1) | Form of Rule 144A Dollar Global Notes, Rule 144A Euro Global Notes, Regulation S Dollar Global Notes, and Regulation S Euro Global Notes (form of initial securities) | Filed by reference to Exhibit A to Exhibit 4-I to our Form 10-Q for the quarter ended June 30, 2001 |

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|--------|--|---|
| 4-R(2) | Form of Rule 144A Dollar Global Notes, Rule 144A Euro Global Notes, Regulation S Dollar Global Notes, and Regulation S Euro Global Notes (form of exchange securities) | Filed by reference to Exhibit B to Exhibit 4-I to our Form 10-Q for the quarter ended June 30, 2001 |
| 4-R(3) | First Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 1, 2004 | Filed by reference to Exhibit 4-R(3) to our Form 10-K for the fiscal year ended December 31, 2004 |
| 4-R(4) | Second Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 6, 2004 | Filed by reference to Exhibit 4-R(4) to our Form 10-K for the fiscal year ended December 31, 2004 |
| 4-S | Indenture between Dana, as Issuer, and Citibank, N.A., as Trustee, Registrar and Paying Agent, dated as of March 11, 2002, relating to \$250 million of 10 1/8% Notes due March 15, 2010 | Filed by reference to Exhibit 4-NN to our Form 10-Q for the quarter ended March 31, 2002 |
| 4-S(1) | Form of Rule 144A Global Notes and Regulation S Global Notes (form of initial securities) for 10 1/8% Notes due March 15, 2010 | Filed by reference to Exhibit 4-NN(1) to our Form 10-Q for the quarter ended March 31, 2002 |
| 4-S(2) | Form of Rule 144A Global Notes and Regulation S Global Notes (form of exchange securities) for 10 1/8% Notes due March 15, 2010 | Filed by reference to Exhibit 4-NN(2) to our Form 10-Q for the quarter ended March 31, 2002 |
| 4-S(3) | First Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, Registrar and Paying Agent, dated as of December 1, 2004 | Filed by reference to Exhibit 4-S(3) to our Form 10-K for the fiscal year ended December 31, 2004 |
| 4-T | Indenture for Senior Securities between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 10, 2004 | Filed with this Amendment No. 1 to the Registration Statement |
| 4-T(1) | First Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 10, 2004 | Filed with this Amendment No. 1 to the Registration Statement |
| 4-T(2) | Form of Rule 144A Global Notes and Regulation S Global Notes (form of initial securities) for 5.85% Notes due January 15, 2015 | Filed with this Amendment No. 1 to the Registration Statement |
| 5 | Opinion of Hunton & Williams | Previously filed with this Registration Statement |
| 8 | Opinion of Katten Muchin Zavis Rosenman regarding federal income tax consequences | Previously filed with this Registration Statement |

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| 10-A | Additional Compensation Plan, as amended and restated | Filed by reference to Exhibit A to our Proxy Statement, dated March 12, 2004 |
| 10-B | Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit B to our Proxy Statement, dated March 5, 2003 |
| 10-B(1) | First Amendment to Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit 10-B(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-B(2) | Second Amendment to Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit C to our Proxy Statement, dated March 12, 2004 |
| 10-C | Excess Benefits Plan | Filed by reference to Exhibit 10-F to our Form 10-K for the year ended December 31, 1998 |
| 10-C(1) | First Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(1) to our Form 10-Q for the quarter ended September 30, 2000 |
| 10-C(2) | Second Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(2) to our Form 10-Q for the quarter ended June 30, 2002 |
| 10-C(3) | Third Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(3) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-C(4) | Fourth Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(4) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-D | Director Deferred Fee Plan, as amended and restated | Filed by reference to Exhibit C to our Proxy Statement dated March 5, 2003 |
| 10-D(1) | First Amendment to the Dana Director Deferred Fee Plan | Filed by reference to Exhibit 10-D(1) to our Form 10-Q for the quarter ended March 31, 2004 |
| 10-D(2) | Second Amendment to Director Deferred Fee Plan | Filed by reference to Exhibit 10-D(2) to our Form 10-Q for the quarter ended September 30, 2004 |
| 10-D(3) | Third Amendment to Director Deferred Fee Plan | Filed by reference to Exhibit 99.1 to our Form 8-K filed on April 12, 2005 |
| 10-E(1) | Employment Agreement between Dana and W.J. Carroll | Filed by reference to Exhibit 10-E(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-E(2) | Employment Agreement between Dana and M.J. Burns | Filed by reference to Exhibit 10-E(2) to our Form 10-K for the fiscal year ended December 31, 2003 |

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| 10-F | Change of Control Agreement between Dana and M.J. Burns; there are substantially similar agreements between Dana and B.N. Cole, C.F. Heine, J.M. Laisure, R.C. Richter and four other Dana employees | Filed by reference to Exhibit 10-F(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-G | Supplemental Benefits Plan | Filed by reference to Exhibit 10-H to our Form 10-Q for the quarter ended September 30, 2002 |
| 10-G(1) | First Amendment to Supplemental Benefits Plan | Filed by reference to Exhibit 10-H(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-H | 1999 Restricted Stock Plan, as amended and restated | Filed by reference to Exhibit A to our Proxy Statement dated March 5, 2002 |
| 10-H(1) | First Amendment to 1999 Restricted Stock Plan as amended and restated | Filed by reference to Exhibit 10-I(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-I | 1998 Directors' Stock Option Plan | Filed by reference to Exhibit A to our Proxy Statement, dated February 27, 1998 |
| 10-I(1) | First Amendment to 1998 Directors' Stock Option Plan | Filed by reference to Exhibit 10-J(1) to our Form 10-Q for the quarter ended June 30, 2002 |
| 10-J | Supplementary Bonus Plan | Filed by reference to Exhibit 10-N to our Form 10-Q for the quarter ended June 30, 1995 |
| 10-K | Change of Control Severance Plan | Filed by reference to Exhibit L to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-K(1) | First Amendment to Change of Control Severance Plan | Filed by reference to Exhibit 99.1 to our Form 8-K filed on October 25, 2004 |
| 10-L | Agreement between Dana and T. McCormack | Filed by reference to Exhibit 10-M to our Form 10-Q for quarter ended March 31, 2004 |
| 10 M | Agreement between Dana and W.J. Carroll | Filed by reference to Exhibit 10-N to our Form 10-Q for quarter ended June 30, 2004 |
| 10-N | Separation Agreement, General Release and Covenant Not to Sue between Dana and M.A. Franklin | Filed by reference to Exhibit 10-0 to our Form 10-Q for quarter ended September 30, 2004 |
| 10-0 | Agreement between Dana Corporation and B.N. Cole | Filed by reference to Exhibit 99.1 to our Form 8-K filed on December 17, 2004 |
| 10-P | Form of Award Certificate for Stock Options Granted Under the Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit 99.1 to our Form 8-K filed on February 18, 2005 |

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| 10-Q | Form of Award Certificate for Restricted Stock Granted Under the 1999 Restricted Stock Plan | Filed by reference to Exhibit 99.2 to our Form 8-K filed on February 18, 2005 |
| 10-R | Award Certificate for Restricted Stock Granted to B. N. Cole Under the 1999 Restricted Stock Plan | Filed by reference to Exhibit 99.3 to our Form 8-K filed on February 18, 2005 |
| 10-S | Form of Award Certificate for Performance Stock Awards Granted Under the Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit 99.4 to our Form 8-K filed on February 18, 2005 |
| 10-T | Purchase Agreement between Dana Corporation and Banc of America Securities LLC and J.P. Morgan Securities Inc. as of December 7, 2004, relating to \$450 million of 5.85% Notes due January 15, 2015 | Filed by reference to Exhibit 99.1 to our Form 8-K filed on December 10, 2004 |
| 12 | Computation of Ratio of Earnings to Fixed Charges | Previously filed with this Registration Statement |
| 21 | Subsidiaries of Dana | Filed by reference to Exhibit 21 to our Form 10-K for the fiscal year ended December 31, 2004 |
| 23-A | Consent of PricewaterhouseCoopers LLP | Previously filed with this Registration Statement |
| 23-B | Consent of Hunton & Williams (included in Exhibit 5) | Previously filed with this Registration Statement |
| 23-C | Consent of Katten Muchin Zavis Rosenman (included in Exhibit 8) | Previously filed with this Registration Statement |
| 24 | Power of Attorney | Previously filed with this Registration Statement |
| 25 | Form T-1 Statement of Eligibility Under the Trust Indenture Act of 1939 of Citibank, N.A. to Act as Trustee | Previously filed with this Registration Statement |
| 99-A | Form of Letter of Transmittal | Previously filed with this Registration Statement |
| 99-B | Form of Notice of Guaranteed Delivery | Previously filed with this Registration Statement |
| 99-C | Form of Institutions Letter | Previously filed with this Registration Statement |
| 99-D | Form of Client Letter (of Institutions) | Previously filed with this Registration Statement |

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*/s/ E. M. CARPENTER

Director

April 22, 2005

E. M. Carpenter

*/s/ R. M. GABRYS

Director

April 22, 2005

R. M. Gabrys

*/s/ S. G. GIBARA

Director

April 22, 2005

S. G. Gibara

*/s/ C. W. GRISÉ

Director

April 22, 2005

C. W. Grisé

*/s/ J. P. KELLY

Director

April 22, 2005

J. P. Kelly

*/s/ M.R. MARKS

Director

April 22, 2005

M.R. Marks

*/s/ R.B. PRIORY

Director

April 22, 2005

R.B. Priory

*

By M.L. DeBacker, Attorney-in-Fact

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EXHIBIT INDEX

Exhibits 10-A through 10-S are management contracts or compensatory plans or arrangements required to be filed pursuant to Item 15(c) of Form 10-K.

| No. | Description | Method of Filing |
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| 3-B | By-Laws, adopted April 20, 2004 | Filed by reference to Exhibit 3-B to our Form 10-Q for the quarter ended March 31, 2004 |
| 4-A | Specimen Single Denomination Stock Certificate | Filed by reference to Exhibit 4-B to our Registration Statement No. 333-18403 filed December 20, 1996 |
| 4-B | Rights Agreement, dated as of April 25, 1996, between Dana and The Bank of New York, Rights Agent, as successor to ChemicalMellon Shareholder Services, L.L.C. | Filed by reference to Exhibit 1 to our Form 8-A filed May 1, 1996 |
| 4-C | Indenture for Senior Securities between Dana and Citibank, N.A., Trustee, dated as of December 15, 1997 | Filed by reference to Exhibit 4-B to our Registration Statement No. 333-42239 filed December 15, 1997 |
| 4-C(1) | First Supplemental Indenture between Dana, as Issuer, and Citibank N.A., Trustee, dated as of March 11, 1998 | Filed by reference to Exhibit 4-B-1 to our Report on Form 8-K, dated March 12, 1998 |
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| 4-C(3) | Second Supplemental Indenture between Dana, as Issuer, and Citibank N.A., Trustee, dated as of February 26, 1999 | Filed by reference to Exhibit 4.B.1 to our Form 8-K, dated March 2, 1999 |
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| 4-K | Note Agreements (four) dated August 28, 1997, by and between Dana Credit Corporation and Sun Life Assurance Company of Canada for 6.88% notes due August 28, 2006, in the aggregate principal amount of \$9 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |
| 4-L | Note Agreement dated August 28, 1997, by and between Dana Credit Corporation and Massachusetts Casualty Insurance Company for 6.88% notes due August 28, 2006, in the principal amount of \$1 million | This exhibit is not filed. We agree to furnish a copy of this exhibit to the Commission upon request. |

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| 4-R | Indenture between Dana, as Issuer, and Citibank, N.A., as Trustee and as Registrar and Paying Agent for the Dollar Securities, and Citibank, N.A., London Branch, as Registrar and a Paying Agent for the Euro Securities, dated as of August 8, 2001, relating to \$575 million of 9% Notes due August 15, 2011 and €200 million of 9% Notes due August 15, 2011 | Filed by reference to Exhibit 4-I to our Form 10-Q for the quarter ended June 30, 2001 |
| 4-R(1) | Form of Rule 144A Dollar Global Notes, Rule 144A Euro Global Notes, Regulation S Dollar Global Notes, and Regulation S Euro Global Notes (form of initial securities) | Filed by reference to Exhibit A to Exhibit 4-I to our Form 10-Q for the quarter ended June 30, 2001 |
| 4-R(2) | Form of Rule 144A Dollar Global Notes, Rule 144A Euro Global Notes, Regulation S Dollar Global Notes, and Regulation S Euro Global Notes (form of exchange securities) | Filed by reference to Exhibit B to Exhibit 4-I to our Form 10-Q for the quarter ended June 30, 2001 |

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| 4-R(3) | First Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 1, 2004 | Filed by reference to Exhibit 4-R(3) to our Form 10-K for the fiscal year ended December 31, 2004 |
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| 4-S(2) | Form of Rule 144A Global Notes and Regulation S Global Notes (form of exchange securities) for 10 1/8% Notes due March 15, 2010 | Filed by reference to Exhibit 4-NN(2) to our Form 10-Q for the quarter ended March 31, 2002 |
| 4-S(3) | First Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, Registrar and Paying Agent, dated as of December 1, 2004 | Filed by reference to Exhibit 4-S(3) to our Form 10-K for the fiscal year ended December 31, 2004 |
| 4-T | Indenture for Senior Securities between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 10, 2004 | Filed with this Amendment No. 1 to the Registration Statement |
| 4-T(1) | First Supplemental Indenture between Dana Corporation, as Issuer, and Citibank, N.A., as Trustee, dated as of December 10, 2004 | Filed with this Amendment No. 1 to the Registration Statement |
| 4-T(2) | Form of Rule 144A Global Notes and Regulation S Global Notes (form of initial securities) for 5.85% Notes due January 15, 2015 | Filed with this Amendment No. 1 to the Registration Statement |
| 5 | Opinion of Hunton & Williams | Previously filed with this Registration Statement |
| 8 | Opinion of Katten Muchin Zavis Rosenman regarding federal income tax consequences | Previously filed with this Registration Statement |
| 10-A | Additional Compensation Plan, as amended and restated | Filed by reference to Exhibit A to our Proxy Statement, dated March 12, 2004 |
| 10-B | Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit B to our Proxy Statement, dated March 5, 2003 |

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| 10-B(1) | First Amendment to Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit 10-B(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-B(2) | Second Amendment to Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit C to our Proxy Statement, dated March 12, 2004 |
| 10-C | Excess Benefits Plan | Filed by reference to Exhibit 10-F to our Form 10-K for the year ended December 31, 1998 |
| 10-C(1) | First Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(1) to our Form 10-Q for the quarter ended September 30, 2000 |
| 10-C(2) | Second Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(2) to our Form 10-Q for the quarter ended June 30, 2002 |
| 10-C(3) | Third Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(3) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-C(4) | Fourth Amendment to Excess Benefits Plan | Filed by reference to Exhibit 10-C(4) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-D | Director Deferred Fee Plan, as amended and restated | Filed by reference to Exhibit C to our Proxy Statement dated March 5, 2003 |
| 10-D(1) | First Amendment to the Dana Director Deferred Fee Plan | Filed by reference to Exhibit 10-D(1) to our Form 10-Q for the quarter ended March 31, 2004 |
| 10-D(2) | Second Amendment to Director Deferred Fee Plan | Filed by reference to Exhibit 10-D(2) to our Form 10-Q for the quarter ended September 30, 2004 |
| 10-D(3) | Third Amendment to Director Deferred Fee Plan | Filed by reference to Exhibit 99.1 to our Form 8-K filed on April 12, 2005 |
| 10-E(1) | Employment Agreement between Dana and W.J. Carroll | Filed by reference to Exhibit 10-E(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-E(2) | Employment Agreement between Dana and M.J. Burns | Filed by reference to Exhibit 10-E(2) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-F | Change of Control Agreement between Dana and M.J. Burns; there are substantially similar agreements between Dana and B.N. Cole, C.F. Heine, J.M. Laisure, R.C. Richter and four other Dana employees | Filed by reference to Exhibit 10-F(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-G | Supplemental Benefits Plan | Filed by reference to Exhibit 10-H to our Form 10-Q for the quarter ended September 30, 2002 |

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| 10-G(1) | First Amendment to Supplemental Benefits Plan | Filed by reference to Exhibit 10-H(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-H | 1999 Restricted Stock Plan, as amended and restated | Filed by reference to Exhibit A to our Proxy Statement dated March 5, 2002 |
| 10-H(1) | First Amendment to 1999 Restricted Stock Plan as amended and restated | Filed by reference to Exhibit 10-I(1) to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-I | 1998 Directors' Stock Option Plan | Filed by reference to. Exhibit A to our Proxy Statement, dated February 27, 1998 |
| 10-I(1) | First Amendment to 1998 Directors' Stock Option Plan | Filed by reference to Exhibit 10-J(1) to our Form 10-Q for the quarter ended June 30, 2002 |
| 10-J | Supplementary Bonus Plan | Filed by reference to Exhibit 10-N to our Form 10-Q for the quarter ended June 30, 1995 |
| 10-K | Change of Control Severance Plan | Filed by reference to Exhibit L to our Form 10-K for the fiscal year ended December 31, 2003 |
| 10-K(1) | First Amendment to Change of Control Severance Plan | Filed by reference to Exhibit 99.1 to our Form 8-K filed on October 25, 2004 |
| 10-L | Agreement between Dana and T. McCormack | Filed by reference to Exhibit 10-M to our Form 10-Q for quarter ended March 31, 2004 |
| 10 M | Agreement between Dana and W.J. Carroll | Filed by reference to Exhibit 10-N to our Form 10-Q for quarter ended June 30, 2004 |
| 10-N | Separation Agreement, General Release and Covenant Not to Sue between Dana and M.A. Franklin | Filed by reference to Exhibit 10-0 to our Form 10-Q for quarter ended September 30, 2004 |
| 10-0 | Agreement between Dana Corporation and B.N. Cole | Filed by reference to Exhibit 99.1 to our Form 8-K filed on December 17, 2004 |
| 10-P | Form of Award Certificate for Stock Options Granted Under the Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit 99.1 to our Form 8-K filed on February 18, 2005 |
| 10-Q | Form of Award Certificate for Restricted Stock Granted Under the 1999 Restricted Stock Plan | Filed by reference to Exhibit 99.2 to our Form 8-K filed on February 18, 2005 |
| 10-R | Award Certificate for Restricted Stock Granted to B. N. Cole Under the 1999 Restricted Stock Plan | Filed by reference to Exhibit 99.3 to our Form 8-K filed on February 18, 2005 |
| 10-S | Form of Award Certificate for Performance Stock Awards Granted Under the Amended and Restated Stock Incentive Plan | Filed by reference to Exhibit 99.4 to our Form 8-K filed on February 18, 2005 |

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| 10-T | Purchase Agreement between Dana Corporation and Banc of America Securities LLC and J.P. Morgan Securities Inc. as of December 7, 2004, relating to \$450 million of 5.85% Notes due January 15, 2015 | Filed by reference to Exhibit 99.1 to our Form 8-K filed on December 10, 2004 |
| 12 | Computation of Ratio of Earnings to Fixed Charges | Previously filed with this Registration Statement |
| 21 | Subsidiaries of Dana | Filed by reference to Exhibit 21 to our Form 10-K for the fiscal year ended December 31, 2004 |
| 23-A | Consent of PricewaterhouseCoopers LLP | Previously filed with this Registration Statement |
| 23-B | Consent of Hunton & Williams (included in Exhibit 5) | Previously filed with this Registration Statement |
| 23-C | Consent of Katten Muchin Zavis Rosenman (included in Exhibit 8) | Previously filed with this Registration Statement |
| 24 | Power of Attorney | Previously filed with this Registration Statement |
| 25 | Form T-1 Statement of Eligibility Under the Trust Indenture Act of 1939 of Citibank, N.A. to Act as Trustee | Previously filed with this Registration Statement |
| 99-A | Form of Letter of Transmittal | Previously filed with this Registration Statement |
| 99-B | Form of Notice of Guaranteed Delivery | Previously filed with this Registration Statement |
| 99-C | Form of Institutions Letter | Previously filed with this Registration Statement |
| 99-D | Form of Client Letter (of Institutions) | Previously filed with this Registration Statement |

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PART II INFORMATION NOT REQUIRED IN PROSPECTUS

SIGNATURES

EXHIBIT INDEX