

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the of Application of Dana Corporation, to Withdraw its Common Stock, \$1.00 par value, from Listing and Registration on the Pacific Exchange, Inc. File No. 1-01063

March 14, 2006

On January 30, 2006, Dana Corporation, a Virginia corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$1.00 par value ("Security"), from listing and registration on the Pacific Exchange, Inc. ("PCX"). Notice of such application was published in the Federal Register on February 16, 2006.³ No comments were received. As discussed below, the Commission is granting the application.

The Board of Directors ("Board") of the Issuer approved resolutions on December 1, 2005 to withdraw the Security from PCX. The Issuer stated that the Board determined that delisting the Security from PCX is in the Issuer's best interest because delisting the Security will have no impact on the trading volume of the Security, given the low volume of trading on PCX, and the costs of complying with the regulatory and administrative requirements associated with PCX listing are no longer justified. The Issuer stated that the Security is listed on the New York Stock Exchange, Inc. ("NYSE") and the Issuer will continue to comply with the rules and regulations of NYSE.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 53273 (February 10, 2006), 71 FR 8316.

The Issuer stated in its application that it has complied with applicable rules of PCX by providing PCX with the required documents governing the withdrawal of securities from listing and registration on PCX. The Issuer's application relates solely to the withdrawal of the Security from listing on PCX and shall not affect its continued listing on NYSE or its obligation to be registered under Section 12(b) of the Act.⁴

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on March 15, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Nancy M. Morris
Secretary

⁴ 15 U.S.C. 78j(b).

⁵ 17 CFR 200.30-3(a)(1).