

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice 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

February 10, 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").

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.

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

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

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.³

Any interested person may, on or before March 9, 2006, comment on the facts bearing upon whether the application has been made in accordance with the rules of PCX, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-01063 or;

Paper comments:

- Send paper comments in triplicate to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090.

All submissions should refer to File Number 1-01063. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

³ 15 U.S.C. 78l(b).

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁴

Nancy M. Morris
Secretary

⁴ 17 CFR 200.30-3(a)(1).