

SECURITIES AND EXCHANGE COMMISSION

Self-Regulatory Organizations; Order Granting Application to Strike from Listing and Registration; the New York Stock Exchange LLC (Dana Corporation, Common Stock, \$1.00 par value) File No. 1-01063

April 20, 2006

On April 10, 2006, the New York Stock Exchange LLC ("NYSE" or "Exchange") 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(c) thereunder,² to strike the common stock, \$1.00 par value ("Security"), of Dana Corporation ("Company") from listing and registration on NYSE.

NYSE Rule 499 states that securities admitted to the list may be suspended from dealings or removed from the list at any time. In addition, Section 802.01D of the Exchange's Listed Company Manual states, that the Exchange would normally give consideration to suspending or removing from the list a security of a company when an intent to file under any of the sections of bankruptcy law has been announced or a filing has been made or liquidation has been authorized and the company is committed to proceed.

In the opinion of NYSE, the Security is no longer suitable for continued listing and trading on NYSE. The Exchange is taking such action because of the Company's announcement that it and 40 of its U.S. subsidiaries have filed voluntary petitions for reorganization under Chapter 11 of the U.S. Bankruptcy Code in the U.S. Bankruptcy Court for the Southern District of New York. In addition, the Exchange noted that the last trading price of the Security was \$0.69 on March 3, 2006.

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(c).

On March 3, 2006, the Exchange determined that the Security should be suspended from trading immediately, and directed the preparation and filing of this application with the Commission for the withdrawal of the Security from listing and registration on the Exchange. The Exchange notified the Company by letter on March 3, 2006. The Company had a right to appeal the determination to delist the Security to a committee of NYSE's Board of Directors provided that the Company file a written request for such review with the Secretary of the Exchange within 10 business days of receiving notice of delisting determination. The Company did not file a request to review the determination within the specified time period.

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that NYSE's application be, and it hereby is, granted, effective at the opening of business on April 21, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.³

Nancy M. Morris
Secretary

³ 17 CFR 200.30-3(a)(1).