DANA CORP
Form NT 10-Q
August 10, 2007

OMB APPROVAL
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING

(Check one): o Form 10-K o Form 20-F o Form 11-K x Form 10-Q o Form 10-D o Form N-SAR o Form N-CSR

For Period Ended: June 30, 2007

o Transition Report on Form 10-K

o Transition Report on Form 20-F

o Transition Report on Form 11-K

o Transition Report on Form 10-Q

o Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

Dana Corporation

Full Name of Registrant

Not applicable

Former Name if Applicable

4500 Dorr Street

Address of Principal Executive Office *(Street and Number)*

Toledo, Ohio 43615

City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense

x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant s statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q,10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Dana Corporation and forty of our domestic subsidiaries have been operating under Chapter 11 of the United States Bankruptcy Code since March 2006. Our bankruptcy cases are consolidated in the United States Bankruptcy Court, Southern District of New York under Case No. 06-10354 (BRL). We were unable to file our second-quarter 2007 Form 10-Q report by the August 9, 2007 filing deadline because we required additional time to complete the financial statements and non-financial disclosures in this report due to the complexity of our reporting requirements during the bankruptcy proceedings and the number of recent events discussed in the report. We filed the report on August 10, 2007.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are not required to respond**

unless the form displays a currently valid OMB control number.

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Kenneth A. Hiltz	419	535-4135
(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes x No o

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes x No o

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Our results of operations for the three and six months ended June 30, 2007 and 2006 are reported in our second-quarter 2007 Form 10-Q report, which we filed on August 10, 2007.

Dana Corporation
(Name of Registrant as Specified in Charter)
has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date August 10, 2007

By /s/ Michael J. Burns

Michael J. Burns
Chief Executive Officer