



WORLD HEADQUARTERS • LAW DEPARTMENT

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Hand Delivered

August 14, 2002

Jonathan G. Katz, Secretary
United States Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

RECD S.E.C.
AUG 14 2002
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Dear Mr. Katz:

In accordance with Commission Order No. 4-460, enclosed are:

- "Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings" signed by Dana Corporation's Chief Executive Officer, Joseph M. Magliochetti, and
- "Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings" signed by Dana Corporation's Chief Financial Officer, Robert C. Richter.

Please acknowledge receipt of this letter and the enclosures by date-stamping the duplicate copy and returning it to our courier.

Very truly yours,

Pamela W. Fletcher

Pamela W. Fletcher
Senior Counsel

Enclosures

People Finding A Better Way

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**Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Robert C. Richter, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Dana Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended December 31, 2001, of Dana Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Dana Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Robert C. Richter
August 14, 2002

Subscribed and sworn to before me
this 14th day of August, 2002.

Pamela W. Zlitcher
Notary Public

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My Commission Expires:
My Commission has no expiration date.