

As filed with the Securities and Exchange Commission March 7, 1997
 Registration Statement No. 333-_____

SECURITIES AND EXCHANGE COMMISSION

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Dana Corporation

(Exact name of registrant as specified in its charter)

Virginia

(State or other jurisdiction of incorporation or organization)

34-4361040

(I.R.S. Employer Identification No.)

4500 Dorr Street, Toledo, Ohio 43615, 419-535-4500

(Address, including zip code, and telephone number, including
 area code, of registrant's principal executive offices)

Martin J. Strobel, Secretary, Dana Corporation
 4500 Dorr Street, Toledo, OH 43615, 419-535-4500

(Name, address, including zip code, and telephone number, including
 area code, of agent for service)

Approximate date of commencement of proposed sale to the public: From time to
 time after the effectiveness of this registration statement.

If the only securities being registered on this Form are being offered pursuant
 to dividend or interest reinvestment plans, please check the following box. []

If any of the securities being registered on this Form are to be offered on a
 delayed or continuous basis pursuant to Rule 415 under the Securities Act of
 1933, other than securities offered only in connection with dividend or interest
 reinvestment plans, check the following box. [X]

If this Form is filed to register additional securities for an offering pursuant
 to Rule 462(b) under the Securities Act, please check the following box and list
 the Securities Act registration statement number of the earlier effective
 registration statement for the same offering. []

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under
 the Securities Act, check the following box and list the Securities Act
 registration statement number of the earlier effective registration statement
 for the same offering. []

If delivery of the prospectus is expected to be made pursuant to Rule 434,
 please check the following box. []

CALCULATION OF REGISTRATION FEE

TITLE OF SHARES TO BE REGISTERED	AMOUNT TO BE REGISTERED	PROPOSED MAXIMUM AGGREGATE PRICE PER UNIT	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE	AMOUNT OF REGISTRATION FEE
Common Stock (par value \$1 per share)	163,370 shares and related Preferred Share Purchase Rights(1)	\$30.9375 (2)	\$5,054,259.375 (2)	\$1,531.60 (2)

(1) The amount to be registered represents the maximum number of shares that may be offered.

(2) Based on a price of \$30.9375 per share, the average of the high and low prices per share reported on the New York Stock Exchange Composite Transactions Index on February 28, 1997.

THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(A) OF THE SECURITIES ACT OF 1933 OR UNTIL THE REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(A), MAY DETERMINE.

PROSPECTUS

DANA CORPORATION

163,370 SHARES OF COMMON STOCK
(PAR VALUE \$1 PER SHARE)

This Prospectus has been prepared for use in connection with the sale by John L. Kroha and the Flexon, Inc. Employees Stock Ownership Plan (the "Selling Shareholders") of up to 163,370 shares (the "Shares") of common stock, par value \$1 per share (the "Common Stock") of Dana Corporation ("Dana" or the "Company").

The sale of the Shares is not being underwritten. The Selling Shareholders will make offerings and/or sales from time to time pursuant to this Registration Statement. Offerings and/or sales will be made in brokerage transactions executed on the New York or Pacific Stock Exchanges at market prices for the Common Stock prevailing at the time of sale. Selling brokers will be paid usual and customary commissions. The Selling Shareholders will not sell or distribute the Shares other than as described herein until this Prospectus has been amended or supplemented to set forth the terms of such transactions, if required.

The average of the high and low prices of the Company's Common Stock reported on the New York Stock Exchange Composite Transactions Index on February 28, 1997, was \$30.9375 per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this Prospectus is _____, 1997.

AVAILABLE INFORMATION

Dana is subject to the reporting requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and in accordance therewith files reports, proxy statements and other information with the Securities and Exchange Commission (the "Commission"). Such reports, proxy statements and other information can be inspected and copied at the public reference facilities maintained by the Commission at Room 1024, 450 Fifth Street, N.W., Washington, D.C. 20549 and at the Commission's regional offices at 500 West Madison Street, Suite 1400, Chicago, Illinois 60661 and 7 World Trade Center, Suite 1300, New York, New York 10048. Copies of such material also can be obtained from the Public Reference Section of the Commission, 450 Fifth Street, N.W., Washington, D.C. 20549 at prescribed rates. The Commission maintains a Web site that contains reports, proxy and information statements, and other information filed electronically by the Company at (<http://www.sec.gov>).

In addition, reports, proxy statements and other information concerning the Company can be inspected at the exchanges on which the Common Stock is listed: The New York Stock Exchange, 20 Broad Street, New York, New York 10005; The Pacific Stock Exchange, 301 Pine Street, San Francisco, California 94104; and The International (London) Stock Exchange, London EC2N 1HP.

Copies of documents incorporated in this Prospectus by reference but not delivered herewith (except the exhibits to such documents, unless specifically incorporated herein by reference) may be obtained without charge upon written or oral request, from Martin J. Strobels, Secretary, Dana Corporation, P.O. Box 1000, Toledo, Ohio 43697 (telephone number: 419-535-4500).

Dana has filed a registration statement on Form S-3 (together with all amendments and exhibits thereto, the "Registration Statement") with the Commission under the Securities Act of 1933, as amended (the "Securities Act"). This Prospectus does not contain all of the information set forth in the Registration Statement, certain parts of which are omitted in accordance with the rules and regulations of the Commission. For further information, reference is hereby made to the Registration Statement.

No person has been authorized to give any information or to make any representation not contained in this Prospectus, in connection with the offers contained in this Prospectus. This Prospectus does not constitute an offering by any person in any state or jurisdiction in which such offering may not lawfully be made. Neither the delivery of this Prospectus nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of Dana since the respective dates as of which information is given herein.

THE COMPANY

Dana's principal executive offices are at 4500 Dorr Street, Toledo, Ohio 43615. The mailing address is P.O. Box 1000, Toledo, Ohio 43697. The telephone number is 419-535-4500.

THE SELLING SHAREHOLDERS

This Prospectus covers the resale of up to 163,370 Shares which were issued to the Selling Shareholders as follows pursuant to an Agreement and Plan of Merger made as of December 3, 1996 (the "Merger Agreement") whereby the Company acquired Flexon, Inc. ("Flexon") on December 18, 1996.

SELLING SHAREHOLDER - - - - -	SHARES TO BE OFFERED CURRENTLY - - - - -	SHARES IN ESCROW - - - - -
John L. Kroha	99,954	11,105
Flexon, Inc. Employees Stock Ownership Trust	47,080	5,231

The Shares in escrow are subject to transfer back to the Company on or before December 17, 1997, in satisfaction of certain indemnification obligations of the Selling Shareholders under the Merger Agreement. Any Shares remaining in escrow after that date will be released to the Selling Shareholders and offered for sale under this Prospectus.

After the Shares covered by this Prospectus have been sold, the Selling Shareholders will not own any Dana Common Stock.

Flexon is now a wholly-owned subsidiary of the Company and Mr. Kroha is currently the President of Flexon. There are no other relationships between the Company and the Selling Shareholders.

Under the Merger Agreement, the Company's acquisition of Flexon was accounted for as a "pooling of interests" in accordance with Accounting Principles Board Opinion 16 and as provided in Accounting Series Releases Nos. 130 and 135. The results of operations and financial condition of the pre-merger Flexon were not material to the Company's consolidated financial statements and, accordingly, the Company's financial statements were not restated for the pooling of interests. Due to the "pooling" treatment, the Selling Shareholders may not sell their Shares until the Company has published financial results covering at least 30 days of postmerger combined operations. The Company expects to publish these results on or about April 21, 1997.

PLAN OF DISTRIBUTION

The sale of the Shares is not being underwritten. The Selling Shareholders will make offerings and/or sales from time to time pursuant to this Registration Statement. Offerings and/or sales will be made in brokerage transactions executed on the New York or Pacific Stock Exchanges at market prices for the Common Stock prevailing at the time of sale. Selling brokers will be paid usual and customary commissions. The Selling Shareholders will not sell or distribute the Shares other than as described herein until this Prospectus has been amended or supplemented to set forth the terms of such transactions, if required.

USE OF PROCEEDS

Dana will receive no part of the proceeds of the sale of the Shares.

LEGAL MATTERS

The validity of the Shares will be passed upon for Dana by Hunton & Williams, Riverfront Plaza, East Tower, 951 East Byrd Street, Richmond, Virginia 23219.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The following documents are hereby incorporated into this Prospectus by reference:

- (1) Dana's Annual Report on Form 10-K for the fiscal year ending December 31, 1996; and
- (2) The material under the captions "Description of Registrant's Securities to be Registered" in Dana's Application for Registration of Certain Classes of Securities Pursuant to Section 12(b) or (g) of the Securities Exchange Act of 1934 on Form 8-A, dated on or about July 12, 1946, as amended by the Company's Amendment to Application or Report on Form 8, dated August 8, 1991, and "Description of Capital Stock" in the Company's registration statement on Form S-3 filed on May 13, 1992.

All documents subsequently filed by Dana pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act from the date hereof to the termination of the offering of the securities covered hereby shall be deemed to be incorporated by reference in this Prospectus and to be a part hereof from the date of filing of such documents.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 14. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.

Dana's direct expenses in connection with the issuance and distribution of the securities to be registered hereunder are Commission filing fees of \$1,531.60, listing fees for the New York, Pacific and International (London) Stock Exchanges estimated at approximately \$5,300; legal expenses estimated at approximately \$3,000; and accounting expenses estimated at approximately \$2,500. The Selling Shareholders will not pay any of these expenses.

ITEM 15. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

Article 10 of the Virginia Stock Corporation Act (Section 13.1-1 of the Code of Virginia, as amended) authorizes the indemnification of Dana's directors and officers. Pursuant to such authority, the Company's shareholders have approved the SIXTH Article of the Company's Restated Articles of Incorporation, which provides as follows:

"SIXTH: 1. In this Article:

'applicant' means the person seeking indemnification pursuant to this Article.

'expenses' includes counsel fees.

'liability' means the obligation to pay a judgment, settlement, penalty, fine, including any excise tax assessed with respect to an employee benefit plan, or reasonable expenses incurred with respect to a proceeding.

'party' includes an individual who was, is, or is threatened to be made a named defendant or respondent in a proceeding.

'proceeding' means any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative and whether formal or informal.

"2. In any proceeding brought by a shareholder of the Corporation in the right of the Corporation or brought by or on behalf of shareholders of the Corporation, no director or officer of the Corporation shall be liable to the Corporation or its shareholders for monetary damages in excess of \$50,000.00 with respect to any transaction, occurrence or course of conduct, whether prior or subsequent to the effective date of this Article, except for liability resulting from such person's having engaged in willful misconduct or a knowing violation of the criminal law or any federal or state securities law.

"3. The Corporation shall indemnify any person who was or is a party to any proceeding, including a proceeding brought by a shareholder in the right of the Corporation or brought by or on behalf of shareholders of the Corporation, by reason of the fact that he is or was a director or officer of the Corporation against any liability incurred by him in connection with such proceeding unless he engaged in willful misconduct or a knowing violation of the criminal law.

"4. The provisions of this Article shall be applicable to all proceedings commenced on or after the effective date hereof, arising from any act or omission, whether occurring before or after such effective date. The effective date of this Article shall be the date on which the State Corporation Commission of the Commonwealth of Virginia issues a Certificate of Amendment with respect hereto. No amendment or repeal of this Article shall have any effect on the rights provided under this Article with respect to any act or omission occurring prior to such amendment or repeal. The Corporation shall promptly take all such actions, and make all such determinations, as shall be necessary or appropriate to comply with its obligation to make any indemnity under this Article and shall promptly pay or reimburse all reasonable expenses, including attorneys' fees, incurred by any such director, officer, employee or agent in connection with such actions and determinations or proceedings of any kind arising therefrom.

"5. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of NOLO CONTENDERE or its equivalent, shall not of itself create a presumption that the applicant did not meet the standard of conduct described in Section 2 or 3 of this Article.

"6. Any indemnification under Section 3 of this Article (unless ordered by a court) shall be made by the Corporation in accordance with the procedures set forth in Section 13.1-701 of the Virginia Stock Corporation Act as in effect from time to time, except that in the event there has been a change in the composition of a majority of the Board of Directors after the date of (i) the alleged act or omission or (ii) commencement of a continuing act or omission with respect to which indemnification is claimed, any determination as to indemnification and advancement of expenses with respect to any claim for indemnification made pursuant to this Article shall be made exclusively by special legal counsel agreed upon by the Board of Directors and the applicant. If the Board of Directors and the applicant are unable to agree upon such special legal counsel, the Board of Directors and the applicant each shall select a nominee, and the nominees shall select such special legal counsel.

"7. (a) The Corporation shall pay for or reimburse the reasonable expenses incurred by any applicant who is a party to a proceeding in advance of final disposition of the proceeding or the making of any determination under Section 3 if the applicant furnishes the Corporation:

(i) a written statement of his good faith belief that he has met the standard of conduct described in Section 3; and

(ii) a written undertaking, executed personally or on his behalf, to repay the advance if it is ultimately determined that he did not meet such standard of conduct.

(b) The undertaking required by paragraph (ii) of subsection (a) of this section shall be an unlimited general obligation of the applicant but need not be secured and may be accepted without reference to financial ability to make repayment.

(c) Authorizations of payments under this section shall be made in accordance with the procedure specified in Section 6.

"8. The Board of Directors is hereby empowered, by majority vote of a quorum consisting of disinterested Directors, to cause the Corporation to indemnify, or to agree in advance to indemnify, by Bylaw provision or agreement any person who was, is or may become a party to any proceeding, by reason of the fact that he is or was an employee or agent of the Corporation, or is or was serving at the request of the Corporation as director, officer, employee or agent of another corporation, partnership, joint venture, Selling Shareholders, employee benefit plan or other enterprise, to the same extent as if such person were specified as one to whom indemnification is granted in Section 3. The provisions of Sections 4 through 7 of this Article shall be applicable to any indemnification provided hereafter pursuant to this Section 8.

"9. Every reference herein to directors, officers, employees or agents shall include former directors, officers, employees and agents and their respective heirs, executors and administrators. The indemnification hereby provided and provided hereafter pursuant to the power hereby conferred by this Article on the Board of Directors shall not be exclusive of any other rights to which any person may be entitled, including any right under policies of insurance that may be purchased and maintained by the Corporation or others, with respect to claims, issues or matters in relation to which the Corporation would not have the power to indemnify such person under the provisions of this Article. Such rights shall not prevent or restrict the power of the Corporation to make or provide for any further indemnity, or provisions for determining entitlement to indemnity, pursuant to one or more indemnification agreements, bylaws, or other arrangements (including, without limitation, creation of Selling Shareholders funds or security interests funded by letters of credit or other means) approved by the Board of Directors (whether or not any of the directors of the Corporation shall be a party to or beneficiary of any such agreements, bylaws or arrangements); PROVIDED, HOWEVER, that any provision of such agreements, bylaws or other arrangements shall not be effective if and to the extent that it is determined to be contrary to this Article or applicable laws of the Commonwealth of Virginia.

"10. Each provision of this Article shall be severable, and an adverse determination as to any such provision shall in no way affect the validity of any other provision."

Dana carries a primary Directors and Officers Liability insurance policy with the Federal Insurance Company, a member of the Chubb Group of Insurance Companies, and an excess policy with X. L. Insurance Company, Ltd. Collectively, these policies provide an annual liability limit of \$50 million with a deductible of \$5 million per loss for executive indemnification. The policies cover, among other persons, directors, elected officers, and certain appointed officers of the Company and its subsidiaries, either on a direct basis or to reimburse the Company and its subsidiaries for amounts they expend in indemnification of such covered individuals where permitted or required by law. Subject to the deductible, the insurers will pay, on behalf of the covered persons or the Company and its subsidiaries, all covered costs incurred up to \$50 million as a result of any error, misstatement, misleading statement, act, omission, neglect, or breach of duty by the covered persons. There is no coverage for certain acts, such as purchases or sales of securities in violation of Section 16(b) of the Securities Exchange Act, deliberately fraudulent or willful violations of any statute or regulation, illegal personal gain, or acts involving bodily injury or death of a person.

ITEM 16. EXHIBITS.

- 4-A* Restated Articles of Incorporation (filed by reference to Exhibit 4 to Registrant's Form 8-A/A, Amendment No. 3, dated October 4, 1994)
- 4-B* Single Denomination Stock Certificate (filed by reference to Exhibit 4-B to Registrant's Form S-3, Registration No. 333-18403, filed December 20, 1996)
- 5 Opinion of Hunton & Williams (at page II-9)
- 23-A Consent of Price Waterhouse LLP (at page II-10)
- 23-B Consent of Hunton & Williams (included in Exhibit 5)
- 24 Power of Attorney (at page II-11)

* Incorporated by reference.

ITEM 17. UNDERTAKINGS.

The undersigned Registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Toledo, State of Ohio, on March 4, 1997.

DANA CORPORATION (Registrant)

By: /s/ Martin J. Strobel

Martin J. Strobel
Vice President and Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Chief Executive Officer and Director:

/s/ Southwood J. Morcott March 4, 1997

Southwood J. Morcott

Chief Financial Officer:

/s/ John S. Simpson March 4, 1997

John S. Simpson

Chief Accounting Officer:

/s/ Charles W. Hinde March 4, 1997

Charles W. Hinde

Directors:

* /s/ Benjamin F. Bailar March 4, 1997

Benjamin F. Bailar

* /s/ Edmund M. Carpenter March 4, 1997

Edmund M. Carpenter

* /s/ Eric Clark March 4, 1997

Eric Clark

* /s/ Glen H. Hiner March 4, 1997

Glen H. Hiner

* /s/ Marilyn R. Marks March 4, 1997

Marilyn R. Marks

* /s/ John D. Stevenson March 4, 1997

John D. Stevenson

* /s/ Theodore B. Sumner, Jr. March 4, 1997

Theodore B. Sumner, Jr.

*By /s/ Martin J. Strobel

Martin J. Strobel
Attorney-in-Fact

EXHIBIT INDEX

EXHIBIT NO. -----	DESCRIPTION -----	PAGE -----
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* Incorporated by reference.

OPINION OF HUNTON & WILLIAMS

Hunton & Williams
Riverfront Plaza, East Tower
951 East Byrd Street
Richmond, Virginia 23219-4074

March 3, 1997

Dana Corporation
P.O. Box 1000
Toledo, Ohio 43697

Gentlemen:

We consent to the filing of this opinion as an exhibit to the Registration Statement on Form S-3 (the "Registration Statement") relating to 163,370 shares of Common Stock, \$1 par value (the "Shares"), of Dana Corporation (the "Company") that have been or will be issued by the Company in connection with the acquisition of Flexon, Inc., and to the reference to us under "Legal Matters" in the Registration Statement.

We have examined such certificates of the Company's officers and such evidence of corporate action as we consider relevant as the basis for this opinion, and are of the opinion that the issuance of the Shares has been duly and validly authorized by the Board of Directors of the Company, no other corporate action being necessary, and that when the Shares are issued as provided in the Registration Statement, they will be legally issued, fully paid and nonassessable, and no individual or personal liability for the obligations of the Company will attach to the ownership of the Shares.

Very truly yours,

HUNTON & WILLIAMS

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Prospectus constituting part of this Registration Statement on Form S-3 of our report dated January 21, 1997, which appears on page 22 of the 1996 Annual Report to Shareholders of Dana Corporation, which is incorporated by reference in Dana Corporation's Annual Report on Form 10-K for the year ended December 31, 1996. We also consent to the incorporation by reference of our report on the Financial Statement Schedule, which appears on page 15 of such Annual Report on Form 10-K.

PRICE WATERHOUSE LLP

Toledo, Ohio
March 3, 1997

II-10

POWER OF ATTORNEY

The undersigned directors and/or officers of Dana Corporation ("Dana") hereby appoint James E. Ayers, Sue A. Griffin, Charles W. Hinde, Southwood J. Morcott and Martin J. Strobel, and each of them severally, their true and lawful attorneys-in-fact to execute, in their names and their capacities as directors and/or officers of Dana, a registration statement on Form S-3 and any and all amendments thereto for the Common Shares, \$1 par value, of Dana which are or have been issued by Dana in connection with the acquisition of Flexon, Inc. pursuant to the Agreement and Plan of Merger Among Flexon, Inc. and Dana Corporation and Wix Acquisition Company, Inc. (dated December 3, 1996) for an aggregate value not to exceed \$10 million (pursuant to the "small acquisition" resolutions approved by Dana's Board of Directors on December 11, 1995), and to file the same, on behalf of Dana, with the Securities and Exchange Commission under the Securities Act of 1933, as amended.

This Power of Attorney automatically ends as to each appointee upon the termination of his or her service with Dana.

In witness whereof, the undersigned have executed this instrument on December 18, 1996.

/s/ B. F. Bailar

B. F. Bailar

/s/ J. D. Stevenson

J. D. Stevenson

/s/ E. M. Carpenter

E. M. Carpenter

/s/ T. B. Sumner, Jr.

T. B. Sumner, Jr.

/s/ E. Clark

E. Clark

/s/ C. W. Hinde

C. W. Hinde

/s/ G. H. Hiner

G. H. Hiner

/s/ S. A. Griffin

S. A. Griffin

/s/ M. R. Marks

M. R. Marks

/s/ M. J. Strobel

M. J. Strobel

/s/ S. J. Morcott

S. J. Morcott