

=====
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 14

TO SCHEDULE TO (RULE 14d-100)

TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934

DANA CORPORATION
(Name of Subject Company (Issuer))

DELTA ACQUISITION CORP.
ARVINMERITOR, INC.
(Names of Filing Persons (Offerors))

COMMON STOCK, PAR VALUE \$1.00 PER SHARE
(Title of Class of Securities)

23581110
(CUSIP Number of Class of Securities)

VERNON G. BAKER, II, ESQ.

ARVINMERITOR, INC.
2135 WEST MAPLE ROAD
TROY, MICHIGAN 48084
TELEPHONE: (248) 435-1000

(Name, Address and Telephone Numbers of Person Authorized to Receive Notices and
Communications on Behalf of Filing Persons)

COPIES TO:

DENNIS J. FRIEDMAN, ESQ.
STEVEN P. BUFFONE, ESQ.
GIBSON, DUNN & CRUTCHER LLP
200 PARK AVE.
NEW YORK, NEW YORK 10166
TELEPHONE: (212) 351-4000

[] Check the box if the filing relates solely to preliminary communications
made before the commencement of a tender offer:

[X] Check the appropriate boxes below to designate any transactions to which
the statement relates:

[X] third-party tender offer subject to Rule 14d-1.

[] issuer tender offer subject to Rule 13e-4.

[] going-private transaction subject to Rule 13e-3.

[] amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results
of the tender offer: []
=====

SCHEDULE TO

This Amendment No. 14 to the Tender Offer Statement on Schedule TO amends and supplements the statement originally filed on July 9, 2003 (as amended or supplemented prior to the date hereof, the "Schedule TO") by ArvinMeritor, Inc., an Indiana corporation ("Parent"), and Delta Acquisition Corp., a Virginia corporation and a wholly owned subsidiary of Parent (the "Purchaser"). The Schedule TO relates to the offer by the Purchaser to purchase (1) all outstanding shares ("Shares") of common stock, par value \$1.00 per share, of Dana Corporation, a Virginia corporation (the "Company"), and (2) unless and until validly redeemed by the board of directors of the Company, the associated rights to purchase shares of Series A Junior Participating Preferred Stock, no par value, of the Company (the "Rights") issued pursuant to the Rights Agreement, dated as of April 25, 1996 (as amended from time to time, the "Rights Agreement"), by and between the Company and Chemical Mellon Shareholder Services L.L.C., as Rights Agent, at a price of \$15.00 per Share, net to the seller in cash, without interest, upon the terms and subject to the conditions set forth in the Offer to Purchase, dated July 9, 2003 (as amended or supplemented prior to the date hereof, the "Offer to Purchase"), and in the related Letter of Transmittal. Unless the context otherwise requires, all references to the Shares shall be deemed to include the associated Rights, and all references to the Rights shall be deemed to include the benefits that may inure to holders of Rights pursuant to the Rights Agreement. This Amendment No. 14 to the Schedule TO is being filed on behalf of the Purchaser and Parent.

Capitalized terms used and not defined herein have the meanings specified in the Offer to Purchase and the Schedule TO.

The item numbers and responses thereto below are in accordance with the requirements of Schedule TO.

ITEM 3. IDENTITY AND BACKGROUND OF FILING PERSON

Section 1 of Schedule I of the Offer to Purchase is hereby amended by deleting the information concerning Diane S. Bullock and Craig M. Stinson, who resigned their positions with Parent earlier this year.

Section 1 of Schedule I of the Offer to Purchase is hereby further amended by inserting the following information concerning Brian P. Casey and Rakesh Sachdev, who were confirmed as officers of Parent on September 17, 2003, immediately after the information concerning Vernon G. Baker, II and Terrence E. O'Rourke, respectively:

NAME	TITLE	CURRENT PRINCIPAL OCCUPATION OR EMPLOYMENT; MATERIAL POSITIONS HELD DURING THE PAST FIVE YEARS
-----	-----	-----
Brian P. Casey	Vice President and Treasurer	Vice President and Treasurer since July 2003; Vice President, Global Systems of Lear Corporation (automotive systems supplier) from September 2002 to July 2003; Assistant Treasurer of Lear Corporation from June 2000 to September 2002; Treasury Director of Kellogg Company (packaged goods manufacturer) from June 1995 to June 2000.
Rakesh Sachdev	Vice President and Controller	Vice President and Controller since August 2003; Vice President and General Manager, Worldwide Braking Systems of ArvinMeritor from December 2000 to July 2003; Vice President and General Manager, Worldwide Trailer Products of ArvinMeritor from February 1999 to December 2000. Prior to joining Arvinmeritor, Mr. Sachdev held senior management positions with Cummins Inc. (diesel engines and related components), most recently as Chief Financial Officer of Cummins' Automotive Business Unit.

Section 1 of Schedule I of the Offer to Purchase is hereby further amended by deleting the information concerning William R. Newlin and Juan L. De La Riva in their entirety and replacing them, respectively, with the following:

NAME	TITLE	CURRENT PRINCIPAL OCCUPATION OR EMPLOYMENT; MATERIAL POSITIONS HELD DURING THE PAST FIVE YEARS
-----	-----	-----
William R. Newlin	Director	Executive Vice President and Chief Administrative Officer, Dick's Sporting Goods, Inc. (sporting goods). Mr. Newlin has been a director since July 2003. He has been the Executive Vice President and Chief Administrative Officer of Dick's Sporting Goods, Inc. since September 2003 and the Managing General Partner of CEO Venture Fund since 1985. He also served as the Chairman and CEO of Buchanan Ingersoll Professional Corporation from 1980 to September 2003. Mr. Newlin is the Lead Director of Kennametal Inc. and a director of Black Box Corporation.
Juan L. De La Riva	Senior Vice President and President, Light Vehicle Systems	Senior Vice President and President, Light Vehicle Systems since August 2003; Senior Vice President, Corporate Development & Strategy, Engineering and Procurement of ArvinMeritor from October 2001 to August 2003; Senior Vice President, Corporate Development and Strategy of ArvinMeritor from July 2000 to October 2001; Senior Vice President, Business Development of Meritor from February 2000 to July 2000; Senior Vice President, Business Development and Communications of Meritor from February 1999 to February 2000; Vice President, Business Development and Communications of Meritor from September 1998 to February 1999; Managing Director -- Wheels, Light Vehicle Systems of Meritor from September 1997 to September 1998.

ITEM 4. TERMS OF THE TRANSACTION

On October 2, 2003, the Purchaser extended the Expiration Date of the Offer until 5:00 p.m., Eastern Standard Time, on Thursday, October 30, 2003, unless further extended. The full text of a press release issued by Parent on October 2, 2003 announcing the extension of the Expiration Date of the Offer is filed as Exhibit (a)(5)(N) hereto.

ITEM 12. EXHIBITS

- (a)(1)(A) Offer to Purchase, dated July 9, 2003.*
- (a)(1)(B) Letter of Transmittal.*
- (a)(1)(C) Notice of Guaranteed Delivery.*
- (a)(1)(D) Letter to Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.*
- (a)(1)(E) Form of Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.*
- (a)(1)(F) Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.*
- (a)(1)(G) Press release issued by ArvinMeritor, Inc., dated July 8, 2003, announcing ArvinMeritor's intention to commence the Offer.*
- (a)(1)(H) Press release issued by ArvinMeritor, Inc., dated July 9, 2003, announcing the commencement of the Offer.*

ITEM 12. EXHIBITS

- (a)(1)(I) Summary Advertisement published July 9, 2003.*
- (a)(1)(J) Complaint filed by ArvinMeritor, Inc. on July 8, 2003 in the Circuit Court for the City of Buena Vista, Virginia.*
- (a)(1)(K) Complaint filed by ArvinMeritor, Inc. on July 9, 2003 in United States District Court for the Western District of Virginia.*
- (a)(1)(L) First Amended Complaint filed by ArvinMeritor, Inc. on July 25, 2003 in United States District Court for the Western District of Virginia.*
- (a)(1)(M) First Amended Complaint filed by ArvinMeritor, Inc. on August 5, 2003 in the Circuit Court for the City of Buena Vista, Virginia.*
- (a)(1)(N) Reply to Dana Counterclaims filed by ArvinMeritor, Inc. on September 9, 2003 in United States District Court for the Western District of Virginia.*
- (a)(5)(A) Press release issued by ArvinMeritor, Inc., dated July 14, 2003, relating to supplemental disclosure requested by the Ohio Department of Commerce.*
- (a)(5)(B) Letter from ArvinMeritor, Inc. dated July 14, 2003, to Dana shareholders residing in Ohio, as posted on ArvinMeritor's website.*
- (a)(5)(C) Transcript of portions of ArvinMeritor's fiscal year 2003 third-quarter earnings call, held on July 21, 2003, relating to the Offer.*
- (a)(5)(D) Press release issued by ArvinMeritor, Inc. dated July 22, 2003, responding to Dana Corporation's rejection of the Offer.*
- (a)(5)(E) Text of ArvinMeritor, Inc. form of e-mail replies to investor inquiries and requests relating to the Offer.*
- (a)(5)(F) Press release issued by ArvinMeritor, Inc. dated July 28, 2003, discussing correspondence delivered to Dana Corporation's Committee of Independent Directors.*
- (a)(5)(G) Slides relating to the Offer used by ArvinMeritor, Inc. in a presentation dated August 7, 2003.*
- (a)(5)(H) Complaint filed by Dana Corporation on August 14, 2003 in the Court of Common Pleas of Lucas County, Ohio.*
- (a)(5)(I) Press release issued by ArvinMeritor, Inc. dated August 18, 2003, responding to Dana Corporation's complaint.*
- (a)(5)(J) Press release issued by ArvinMeritor, Inc. dated August 22, 2003, announcing its filing for HSR approval.*
- (a)(5)(K) Press release issued by ArvinMeritor, Inc. dated August 22, 2003, responding to Dana Corporation's answers and counterclaims to ArvinMeritor's complaints.*
- (a)(5)(L) Press release issued by ArvinMeritor, Inc. dated August 28, 2003, announcing the extension of the Expiration Date of the Offer.*
- (a)(5)(M) Press release issued by ArvinMeritor, Inc. dated September 8, 2003, announcing receipt of second request from the FTC.*
- (a)(5)(N) Press release issued by ArvinMeritor, Inc. dated October 2, 2003, announcing the extension of the Expiration Date of the Offer.
- (b) Not applicable.
- (c) Not applicable.
- (d) Not applicable.
- (e) Not applicable.
- (f) Not applicable.
- (g) Not applicable.
- (h) Not applicable.

- - - - -
* Previously filed

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: October 2, 2003

DELTA ACQUISITION CORP.

By: /s/ LARRY D. YOST

Name: Larry D. Yost
Title: Chairman of the Board and
Chief Executive Officer

ARVINMERITOR, INC.

By: /s/ LARRY D. YOST

Name: Larry D. Yost
Title: Chairman of the Board and Chief
Executive Officer

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
(a)(1)(A)	Offer to Purchase, dated July 9, 2003.*
(a)(1)(B)	Letter of Transmittal.*
(a)(1)(C)	Notice of Guaranteed Delivery.*
(a)(1)(D)	Letter to Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.*
(a)(1)(E)	Form of Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.*
(a)(1)(F)	Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.*
(a)(1)(G)	Press release issued by ArvinMeritor, Inc., dated July 8, 2003, announcing ArvinMeritor's intention to commence the Offer.*
(a)(1)(H)	Press release issued by ArvinMeritor, Inc., dated July 9, 2003, announcing the commencement of the Offer.*
(a)(1)(I)	Summary Advertisement published July 9, 2003.*
(a)(1)(J)	Complaint filed by ArvinMeritor, Inc. on July 8, 2003 in the Circuit Court for the City of Buena Vista, Virginia.*
(a)(1)(K)	Complaint filed by ArvinMeritor, Inc. on July 9, 2003 in United States District Court for the Western District of Virginia.*
(a)(1)(L)	First Amended Complaint filed by ArvinMeritor, Inc. on July 25, 2003 in United States District Court for the Western District of Virginia.*
(a)(1)(M)	First Amended Complaint filed by ArvinMeritor, Inc. on August 5, 2003 in the Circuit Court for the City of Buena Vista, Virginia.*
(a)(1)(N)	Reply to Dana Counterclaims filed by ArvinMeritor, Inc. on September 9, 2003 in United States District Court for the Western District of Virginia.*
(a)(5)(A)	Press release issued by ArvinMeritor, Inc., dated July 14, 2003, relating to supplemental disclosure requested by the Ohio Department of Commerce.*
(a)(5)(B)	Letter from ArvinMeritor, Inc. dated July 14, 2003, to Dana shareholders residing in Ohio, as posted on ArvinMeritor's website.*
(a)(5)(C)	Transcript of portions of ArvinMeritor's fiscal year 2003 third-quarter earnings call, held on July 21, 2003, relating to the Offer.*
(a)(5)(D)	Press release issued by ArvinMeritor, Inc. dated July 22, 2003, responding to Dana Corporation's rejection of the Offer.*
(a)(5)(E)	Text of ArvinMeritor, Inc. form of e-mail replies to investor inquiries and requests relating to the Offer.*
(a)(5)(F)	Press release issued by ArvinMeritor, Inc. dated July 28, 2003, discussing correspondence delivered to Dana Corporation's Committee of Independent Directors.*
(a)(5)(G)	Slides relating to the Offer used by ArvinMeritor, Inc. in a presentation dated August 7, 2003.*
(a)(5)(H)	Complaint filed by Dana Corporation on August 14, 2003 in the Court of Common Pleas of Lucas County, Ohio.*

EXHIBIT INDEX

EXHIBIT NO. -----	DESCRIPTION -----
(a)(5)(I)	Press release issued by ArvinMeritor, Inc. dated August 18, 2003, responding to Dana Corporation's complaint.*
(a)(5)(J)	Press release issued by ArvinMeritor, Inc. dated August 22, 2003, announcing its filing for HSR approval.*
(a)(5)(K)	Press release issued by ArvinMeritor, Inc. dated August 22, 2003, responding to Dana Corporation's answers and counterclaims to ArvinMeritor's complaints.*
(a)(5)(L)	Press release issued by ArvinMeritor, Inc. dated August 28, 2003, announcing the extension of the Expiration Date of the Offer.*
(a)(5)(M)	Press release issued by ArvinMeritor, Inc. dated September 8, 2003, announcing receipt of second request from the FTC.*
(a)(5)(N)	Press release issued by ArvinMeritor, Inc. dated October 2, 2003, announcing the extension of the Expiration Date of the Offer.
(b)	Not applicable.
(c)	Not applicable.
(d)	Not applicable.
(e)	Not applicable.
(f)	Not applicable.
(g)	Not applicable.
(h)	Not applicable.

* Previously filed

[ArvinMeritor Logo]

CONTACTS:
Media Inquiries
Lin Cummins
(248) 435-7112
linda.cummins@arvinmeritor.com

Investor Inquiries
Alice McGuire
(248) 655-2159
alice.mcguire@arvinmeritor.com

Alternate Contacts:
Dan Katcher/Ellen Barry
Joele Frank, Wilkinson Brimmer Katcher
(212) 355-4449

FOR IMMEDIATE RELEASE

ARVINMERITOR EXTENDS TENDER OFFER FOR DANA
UNTIL OCT. 30, 2003

TROY, Mich., (Oct 2, 2003) - ArvinMeritor, Inc. (NYSE: ARM) today announced that it has extended its \$15.00 net per share offer for all of the outstanding common shares of Dana Corporation's (NYSE: DCN) common stock until 5:00 p.m. Eastern Standard Time (EST), on Oct. 30, 2003, unless further extended. The offer was previously scheduled to expire at 5:00 p.m. EDT, on Oct. 2, 2003. At that time, Dana shareowners had tendered and not withdrawn approximately 2,339,993 shares pursuant to ArvinMeritor's tender offer.

ArvinMeritor's offer represents a premium of 56 percent over Dana's closing stock price on June 3, 2003, the last trading day before ArvinMeritor submitted its first proposal to Dana in writing, a premium of 39 percent over Dana's average closing stock price for the 30 trading days before ArvinMeritor publicly announced its intention to commence a tender offer, and a premium of 25 percent over Dana's closing stock price

on July 7, 2003, the last trading day before ArvinMeritor publicly announced its intention to commence a tender offer.

ArvinMeritor, Inc. is a premier \$7-billion global supplier of a broad range of integrated systems, modules and components to the motor vehicle industry. The company serves light vehicle, commercial truck, trailer and specialty original equipment manufacturers and related aftermarkets. In addition, ArvinMeritor is a leader in coil coating applications. The company is headquartered in Troy, MI, and employs 32,000 people at more than 150 manufacturing facilities in 27 countries. ArvinMeritor's common stock is traded on the New York Stock Exchange under the ticker symbol ARM. For more information, visit the company's Web site at: www.ArvinMeritor.com.

The solicitation and offer to purchase is made only pursuant to the Offer to Purchase and related materials that ArvinMeritor and Delta Acquisition Corp. filed with the Securities and Exchange Commission on July 9, 2003. Investors and security holders are advised to read such documents because they include important information. Investors and security holders may obtain a free copy of such documents at the SEC's website at www.sec.gov, from ArvinMeritor at 2135 W. Maple Road, Troy, MI 48084, Attn: Investor Relations, or by contacting Mackenzie Partners, Inc. at (212) 929-5500 collect or at (800) 322-2885 toll-free or by email at proxy@mackenziepartners.com.

#