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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 21

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:

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STEVEN P. BUFFONE, ESQ.
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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: [X]

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SCHEDULE TO

This Amendment No. 21 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. 21 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.

ITEMS 1 THROUGH 11.

Items 1 through 11 of the Schedule TO are hereby amended and supplemented as follows:

On November 23, 2003, Parent and the Purchaser terminated the Offer and issued a press release in connection therewith. The Offer had been scheduled to expire at 5:00 p.m., Eastern Standard Time, on Tuesday, December 2, 2003. The full text of a press release issued by Parent on November 23, 2003 announcing the termination of the Offer is filed as Exhibit (a)(5)(V) hereto. The announcement and termination follow the Company's statement that its Board of Directors has recommended that its shareholders reject the Offer. No Shares were purchased by Purchaser pursuant to the Offer, and all tendered Shares will be returned promptly.

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.*
- (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

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- (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.*
- (a)(5)(O) Slide presentation relating to the Offer used by ArvinMeritor, Inc. during its Analyst Day Conference on September 30, 2003.*
- (a)(5)(P) Portions of investor presentation and question and answer session relating to the Offer used by ArvinMeritor, Inc. during its Analyst Day Conference on September 30, 2003.*
- (a)(5)(Q) Motion to Dismiss filed by ArvinMeritor, Inc. on October 14, 2003 in the Court of Common Pleas of Lucas County, Ohio.*
- (a)(5)(R) Press release issued by ArvinMeritor, Inc. dated October 30, 2003, announcing the extension of the Expiration Date of the Offer.*
- (a)(5)(S) Slides and transcript from ArvinMeritor, Inc.'s presentation at the Gabelli & Company, Inc.-27th Annual Automotive Aftermarket Symposium on November 5, 2003.*
- (a)(5)(T) Transcript of portion of ArvinMeritor, Inc.'s fiscal year 2003 fourth-quarter earnings call, held on November 13, 2003, relating to the Offer.*
- (a)(5)(U) Press release issued by ArvinMeritor, Inc. dated November 17, 2003.*

(a)(5)(V) Press release issued by ArvinMeritor, Inc. dated November 23, 2003.

(c) Not applicable.

(d) Not applicable.

(e) Not applicable.

(f) Not applicable.

(g) Not applicable.

(h) Not applicable.

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* 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: November 23, 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

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(f)	Not applicable.
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* Previously filed

[LOGO ARVIN MERITOR]

CONTACTS:
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Joele Frank, Wilkinson Brimmer Katcher
(212) 355-4449

FOR IMMEDIATE RELEASE

ArvinMeritor Terminates Offer for Dana

TROY, Mich., (Nov. 23, 2003) - ArvinMeritor, Inc. (NYSE: ARM) today announced that it has terminated its \$18.00 per share all cash tender offer to acquire all of the outstanding common shares of Dana Corporation (NYSE: DCN) following Dana's announcement that its board of directors recommends that its shareowners reject ArvinMeritor's increased offer. No Dana shares were purchased by ArvinMeritor pursuant to the offer, and all tendered shares will be returned promptly.

Larry Yost, chairman and chief executive officer of ArvinMeritor, said, "We are disappointed that the Dana Board is unwilling to sit down with us and has chosen instead to deprive Dana's shareowners of the immediate and substantial value inherent in our \$18.00 per share offer. However, as we have previously stated, this was our final offer. Our primary responsibility is to ArvinMeritor's shareowners, and we do not believe it is in their best interests to continue expending valuable corporate resources for an indeterminate period of time. ArvinMeritor believes industry consolidation is necessary

and inevitable, and we will pursue an organic growth strategy, while examining opportunities for consolidation that enhance value for our shareowners.

"ArvinMeritor will continue to focus on growth products and on expanding its product portfolio, and remains well-positioned to compete in established and emerging markets around the world. Our strategy will continue to build upon our ability to identify, execute and deliver critical cost efficiencies, while we focus on providing customers with superior technology, products and services they need to remain competitive in a changing industry environment."

The company reiterated its guidance of \$0.25 to \$0.30 per diluted share for the first quarter of fiscal year 2004, and its full-year 2004 guidance in the range of \$2.20 to \$2.40 per diluted share.

ArvinMeritor, Inc. is a premier \$8-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. Headquartered in Troy, Mich., the company employs approximately 32,000 people at more than 150 manufacturing facilities in 27 countries. ArvinMeritor 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.

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This press release contains statements relating to future results of the company (including certain projections and business trends) that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. Actual results may differ materially from those projected as a result of certain risks and uncertainties, including, but not limited to, global economic and market conditions; the demand for commercial, specialty and light vehicles for which the company supplies products; risks inherent in operating abroad, including foreign currency exchange rates; potential increases in raw material costs; OEM program delays; demand for and market acceptance of new and existing products; successful development of new products; reliance on major OEM customers; labor relations of the company, its customers and suppliers; successful integration of acquired or merged businesses; the ability to achieve the expected annual savings and synergies from past and future business combinations; competitive product and pricing pressures; the amount of the company's debt; the ability of the company to access capital markets; credit ratings of the company's debt; the outcome of existing and any future legal proceedings, including any litigation with respect to environmental or asbestos-related matters; as well as other risks and uncertainties, including, but not limited to, those detailed from time to time in the filings of the company with the Securities and Exchange Commission.