

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933Dana Corporation

(Exact name of registrant as specified in its charter)

Virginia
-----34-4361040
-----(State or other jurisdiction of
incorporation or organization)

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

4500 Dorr Street, Toledo, Ohio 43615

(Address of principal executive offices)

Dana Corporation 1997 Stock Option Plan

(Full title of the plan)

Michael L. DeBacker, Secretary
Dana Corporation, P.O. Box 1000, Toledo, Ohio 43697

(Name and address of agent for service)

419-535-4500

(Telephone number of agent for service)

Calculation of Registration Fee

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per share(1)	Proposed maximum aggregate offering price(1)	Amount of registration fee
Common stock (par value \$1 per share)	5,000,000 shares and related Preferred Share Purchase Rights	\$17.65	\$88,250,000	\$22,062.50

(1) Estimated solely for the purpose of determining the amount of the registration fee pursuant to Securities Act Rule 457(c) on the basis of the average high and low prices reported on the New York Stock Exchange Composite Tape on April 17, 2001.

REGISTRATION OF ADDITIONAL SECURITIES

Dana Corporation is hereby registering 5,000,000 additional shares of its common stock, par value \$1 per share, and the related Preferred Share Purchase Rights, for issuance under the Dana Corporation 1997 Stock Option Plan. A registration statement on Form S-8 (Registration No. 333-37435) as filed with the Securities and Exchange Commission on October 8, 1997, relating to the same class of securities and the same employee benefit plan is currently effective and, in accordance with General Instruction E to Form S-8, the contents of that registration statement are incorporated herein by reference.

SIGNATURES

THE REGISTRANT. 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-8 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 April 24, 2001.

DANA CORPORATION

By: /s/ Michael L. DeBacker

 Michael L. DeBacker
 Vice President, General Counsel and Secretary

The undersigned hereby (i) appoint Michael L. DeBacker, M. Jean Hardman, Charles W. Hinde, Joseph M. Magliochetti, and Robert C. Richter, or any of them severally, as their true and lawful attorneys-in-fact, with full powers of substitution, for the undersigned and in their names, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this registration statement and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission; (ii) grant such attorneys-in-fact, and their substitutes, full power and authority to take any and all actions necessary or desirable in connection therewith, as fully for all purposes as the undersigned might do in person; and (iii) ratify and confirm all actions that such attorneys-in-fact, or their substitutes, may lawfully do or cause to be done by virtue hereof.

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 date indicated.

Signature -----	Title -----	Date ----
PRINCIPAL EXECUTIVE OFFICER:		
/s/ J. M. Magliochetti ----- J. M. Magliochetti	Chief Executive Officer and Director	April 24, 2001
PRINCIPAL FINANCIAL OFFICER:		
/s/ R. C. Richter ----- R. C. Richter	Chief Financial Officer	April 24, 2001
PRINCIPAL ACCOUNTING OFFICER:		
/s/ C. W. Hinde ----- C. W. Hinde	Chief Accounting Officer	April 24, 2001

Signature -----	Title -----	Date -----
DIRECTORS:		
/s/ B. F. Bailar ----- B. F. Bailar	Director	April 24, 2001
/s/ A. C. Baillie ----- A. C. Baillie	Director	April 24, 2001
/s/ E. M. Carpenter ----- E. M. Carpenter	Director	April 24, 2001
/s/ E. Clark ----- E. Clark	Director	April 24, 2001
/s/ G. H. Hiner ----- G. H. Hiner	Director	April 24, 2001
/s/ M. R. Marks ----- M. R. Marks	Director	April 24, 2001
/s/ R. B. Priory ----- R. B. Priory	Director	April 24, 2001
/s/ F. M. Senderos ----- F. M. Senderos	Director	April 24, 2001

EXHIBIT INDEX

Exhibit No. -----	Description -----
5	Opinion of Hunton & Williams
23-A	Consent of PricewaterhouseCoopers
23-B	Consent of Hunton & Williams (included in Exhibit 5)
24	Power of Attorney (included on Signature Page)

[LETTERHEAD OF HUNTON & WILLIAMS]

April 24, 2001

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

Dana Corporation
Registration Statement on Form S-8 - Dana Corporation 1997 Stock Option Plan

Ladies and Gentlemen:

We have acted as counsel to Dana Corporation (the "Company") in connection with the Registration Statement (the "Registration Statement") on Form S-8 for the Dana Corporation 1997 Stock Option Plan (the "Plan") being filed under the Securities Act of 1933, as amended ("the Act"), on or about the date of this letter to register 5,000,000 additional shares of common stock, \$1.00 par value per share, including associated Preferred Share Purchase Rights (the "Shares"), of the Company, which from time to time may be offered and sold by the Company in connection with the Plan.

We are familiar with the Registration Statement and the Exhibits thereto. We have examined originals or copies, certified and otherwise identified to our satisfaction, of such corporate documents and records of the Company and certificates and verbal advice of public officials as we have deemed necessary to enable us to express this opinion. We have also relied on certificates of officers of the Company as to certain factual matters. In rendering this opinion, we have assumed (i) the genuineness of all signatures, (ii) the authenticity of all documents submitted to us as originals, and (iii) the conformity to authentic original documents of all documents submitted to us as certified, conformed or photostatic copies.

Based upon and subject to the foregoing, we are of the opinion that:

1. The Company is a corporation duly incorporated, validly existing and in good standing under the laws of the Commonwealth of Virginia.
2. The Shares have been duly authorized and, when offered and sold as described in the Registration Statement, will be legally issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Act, the rules and regulations of the Securities Exchange Commission promulgated thereunder, or Item 509 of Regulation S-K.

Very truly yours,

/s/ Hunton & Williams

HUNTON & WILLIAMS

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 2, 2001, relating to the financial statements, which appears in the 2000 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, 2000. We also consent to the incorporation by reference of our report dated February 2, 2001, relating to the financial statement schedule, which appears in such Annual Report on Form 10-K.

/s/ PricewaterhouseCoopers LLP

PRICEWATERHOUSECOOPERS LLP

Toledo, Ohio
April 24, 2001