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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 14D-9
SOLICITATION/RECOMMENDATION STATEMENT
PURSUANT TO SECTION 14(d)(4) OF THE
SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO. 14)

DANA CORPORATION
(Name of Subject Company)

DANA CORPORATION
(Name of Person(s) Filing Statement)

Common Stock, Par Value \$1.00 Per Share
(including the Associated Series A Junior
Participating Preferred Stock Purchase Rights)
(Title of Class of Securities)

235811 10 6
(CUSIP Number of Class of Securities)

Michael L. DeBacker, Esq.
Vice President, General Counsel and Secretary
Dana Corporation
4500 Dorr Street
Toledo, Ohio 43615
(419) 535-4500

(Name, Address and Telephone Number of Person Authorized to Receive Notice and
Communications on Behalf of the Person(s) Filing Statement)

With copies to:

Adam O. Emmerich, Esq.
David C. Karp, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, New York 10019
(212) 403-1000

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

The purpose of this amendment is to amend and supplement Items
8 and 9 in the Solicitation/Recommendation Statement on Schedule 14D-9
previously filed by Dana Corporation, a Virginia corporation, on July 22, 2003,
as thereafter amended, and to add an additional Exhibit and revise the Exhibit
Index accordingly.

Item 8. Additional Information to be Furnished.

The "Litigation" section of Item 8 is hereby amended by adding the following
paragraphs to the end of such section:

On September 9, 2003, ArvinMeritor filed a reply to the Company's counterclaims in the Federal Action in the United States District Court for the Western District of Virginia.

A copy of the reply is attached hereto as Exhibit (a)(25) and is incorporated herein by reference. The foregoing description is qualified in its entirety by reference to Exhibit (a)(25).

Item 9. Exhibits.

Exhibit No. Description

(a) (25)	Reply filed by ArvinMeritor on September 9, 2003, in the United States District Court for the Western District of Virginia.
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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.

DANA CORPORATION

By: /s/ Robert C. Richter

Robert C. Richter
Vice President and
Chief Financial Officer

Dated: September 11, 2003

INDEX OF EXHIBITS

Exhibit No.	Description
(a) (25)	Reply filed by ArvinMeritor on September 9, 2003, in the United States District Court for the Western District of Virginia.

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF VIRGINIA
LYNCHBURG DIVISION

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ARVINMERITOR, INC. and DELTA      :
ACQUISITION CORPORATION,         :
                                   :
      Plaintiff and                :
      Counterclaim                 :
      Defendants,                  :   Civil Action No. 6:03CV00047
                                   :
      v.                             :
                                   :   REPLY TO COUNTERCLAIMS
DANA CORPORATION,                 :   BY ARVINMERITOR, INC. and
      Defendant and                 :   DELTA ACQUISITION CORPORATION
      Counterclaim Plaintiff       :
and                                 :
                                   :
JOSEPH M. MAGLIOCHETTI, BENJAMIN F. :
BAILAR, A. CHARLES BAILLIE, EDMUND M. :
CARPENTER, ERIC CLARK, GLEN H. HINDER, :
JAMES P. KELLY, MARILYN R. MARKS, RICHARD :
B. PRIORITY, FERNANDO M. SENDEROS, and   :
CHERYL W. GRISE                          :
      Defendants.                   :
-----X

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Plaintiffs and Counterclaim Defendants ArvinMeritor, Inc., and Delta Acquisition Corporation (individually and collectively, "ArvinMeritor"), by its undersigned attorneys, for its Reply to the Counterclaim of Defendant Dana Corporation ("Dana's Counterclaims"), respond as follows:

1. Any the allegations of paragraph 85 of Dana's Counterclaims, except aver that no response is required as to conclusions of law asserted by Dana Corporation ("Dana").

2. Deny the allegations of paragraph 86 of Dana's Counterclaims, except admit that there are certain overlaps between ArvinMeritor's and Dana's businesses, and aver that ArvinMeritor Chairman and CEO Larry Yost ("Mr. Yost") has stated that "we'll be able to get all

of the regulatory approvals that are necessary," and that no response is required as to Dana's conclusions of law.

3. Deny the allegations of paragraph 87 of Dana's Counterclaims and aver that ArvinMeritor filed its Hart-Scott-Rodino Act submission on August 22, 2003, and that the tender offer has been extended through 5:00 p.m. on October 2, 2003.

4. Deny the allegations of paragraph 88 of Dana's Counterclaims, respectfully refer the Court to the Tender Offer Materials,¹ as amended, and Plaintiffs' July 14, 2003 press release for their contents, and aver that no response is required as to Dana's conclusions of law.

5. Deny the allegations of paragraph 89 of Dana's Counterclaims, respectfully refer the Court to the Tender Offer Materials, as amended, for their contents, and aver that as disclosed therein, ArvinMeritor currently intends to acquire all Dana common stock through consummation of either a two-step merger or through an alternative business combination.

6. Deny the allegations of paragraph 90 of Dana's Counterclaims, and respectfully refer the Court to the Tender Offer Materials, as amended for their contents.

7. Deny the allegations of paragraph 91 of Dana's Counterclaims, except aver that ArvinMeritor has stated that the proposed merger can result in savings of \$200 million of integration cost synergies, and respectfully refer the Court to the Tender Offer Materials, as amended, for their contents.

8. Deny the allegations of paragraph 92 of Dana's Counterclaims.

9. Admit on information and belief the allegations of paragraph 93 of Dana's Counterclaims.

10. Deny the allegations of paragraph 94 of Dana's Counterclaims, except admit that ArvinMeritor is an Indiana corporation with its headquarters in Troy, Michigan, is a global supplier of components, modules, and systems to various industries, and that it competes in some markets with Dana.

11. Admit the allegations of paragraph 95 of Dana's Counterclaims.

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(1) Capitalized terms not otherwise defined herein have meanings as defined in Plaintiffs' First Amended Complaint for Declaratory and Injunctive Relief.

12. Aver that this allegations in paragraph 96 of Dana's Counterclaims state conclusions of law to which no response is required.

13. Deny the allegations of paragraph 97 of Dana's Counterclaims, except aver that on June 4, 2003, Mr. Yost telephoned Dana's Chairman and CEO Joseph Magliochetti ("Mr. Magliochetti") to relay ArvinMeritor's offer to purchase Dana at a price of \$14.00 per share in cash; that Mr. Yost followed up his call with two letters to Dana and W. Magliochetti, one on June 4, 2003, and one on June 16, 2003, memorializing ArvinMeritor's proposal; and that first Mr. Magliochetti, and then Dana's Board of Directors, rejected ArvinMeritor's proposal.

14. Admit the first four sentences of allegations of paragraph 98 of Dana's Counterclaims, deny the remainder of the allegations of that paragraph and respectfully refer the Court to the Tender Offer Materials, as amended for their contents.

15. Deny the allegations of paragraph 99 of Dana's Counterclaims, except admit that Dana rejected ArvinMeritor's offer on July 22, 2003.

16. Deny the allegations of paragraph 100 of Dana's Counterclaims, respectfully refer the Court to the Tender Offer Materials, as amended, for their contents, and aver that no response is required as to Dana's conclusions of law.

17. Deny the allegations of paragraph 101 of Dana's Counterclaims and aver that Dana and ArvinMeritor are major producers in North America of axels, drive shafts, and foundation brakes for medium- and heavy-duty trucks, and suppliers of complete drive-train systems for heavy trucks, and have joint arrangements with Eaton and ZF, respectively, to supply such systems; that in certain markets Dana's and ArvinMeritor's combined market share is between 80% and 100%; and that no response is required as to Dana's conclusions of law.

18. Deny the allegations of paragraph 102 of Dana's Counterclaims, except aver that ArvinMeritor filed its Hart-Scott-Rodino Act submission on August 22, 2003, and that the tender offer has been extended to 5:00 p.m. on October 2, 2003.

19. Deny the allegations of paragraph 103 of Dana's Counterclaims, and respectfully refer the Court to the Tender Offer Materials, as amended, and to the transcript of the July 8, 2003 conference call for their contents.

20. Deny the allegations of paragraph 104 of Dana's Counterclaims.

21. Deny the allegations of paragraph 105 of Dana's Counterclaims and respectfully refer the Court to the Tender Offer Materials, as amended, for their contents.

22. Deny the allegations of paragraph 106 of Dana's Counterclaims and respectfully refer the Court to the Tender Offer Materials, as amended, and the July 14, 2003 press release for their contents.

23. Deny the allegations of paragraph 107 of Dana's Counterclaims and respectfully refer the Court to the Tender Offer Materials, as amended, for their contents.

24. Deny the allegations of paragraph 108 of Dana's Counterclaims and respectfully refer the Court to the publications of the rating agencies for their contents.

25. Deny the allegations of paragraph 109 of Dana's Counterclaims except aver that ArvinMeritor has stated that the proposed merger can result in savings of \$200 million of integration cost synergies, and respectfully refer the Court to the Tender Offer Materials, as amended, and to the July 1, 2003 edition of THE DETROIT FREE PRESS for their contents.

26. Deny the allegations of paragraph 110 of Dana's Counterclaims and respectfully refer the Court to the Tender Offer Materials, as amended, for their contents.

27. Deny the allegations of paragraph 111 of Dana's Counterclaims, respectfully refer the Court to the Tender Offer Materials, as amended, for their contents, and aver that Dana's directors have rejected ArvinMeritor's offer.

28. Deny the allegations of paragraph 112 of Dana's Counterclaims and aver that no response is required to the conclusions of law asserted in the paragraph.

29. Deny the allegations of paragraph 113 of Dana's Counterclaims.

30. Deny the allegations of paragraph 114 of Dana's Counterclaims; respectfully refer the Court to the Tender Offer Materials, as amended, for their contents; and aver that no response is required as to Dana's conclusions of law.

31. Deny the allegations of paragraph 115 of Dana's Counterclaims, respectfully refer the Court to the Tender Offer Materials, as amended, for their contents, and aver that no response is required as to the non-factual allegations in the paragraph.

32. Deny the allegations of paragraph 116 of Dana's Counterclaims and respectfully refer the Court to the Tender Offer Materials, as amended, for their contents.

33. Deny the allegations of paragraph 117 of Dana's Counterclaims; respectfully refer the Court to the Tender Offer Materials, as amended, for their contents; and aver that no response is required as to Dana's conclusions of law.

34. Deny the allegations of paragraph 118 of Dana's Counterclaims.

35. Deny the allegations of paragraph 119 of Dana's Counterclaims.

36. Deny the allegations of paragraph 120 of Dana's Counterclaims.

37. Deny the allegations of paragraph 121 of Dana's Counterclaims.

38. Deny the allegations of paragraph 122 of Dana's Counterclaims.

39. Deny the allegations of paragraph 123 of Dana's Counterclaims and aver that paragraph 123 states conclusions of law to which no response is required.

40. Deny the allegations of paragraph 124 of Dana's Counterclaims.

41. In response to paragraphs 125 of Dana's counterclaims, repeat and reallege their allegations in paragraphs 1 through 84 of the First Amended Complaint for Declaratory and Injunctive Relief, and their answers to paragraphs 85 through 124 to Dana's Counterclaims, all as if fully set forth herein.

42. Deny the allegations of paragraph 126 of Dana's Counterclaims.

43. Deny the allegations of paragraph 127 of Dana's Counterclaims.

44. In response to paragraphs 128 of Dana's counterclaims, repeat and reallege their allegations in paragraphs 1 through 84 of the First Amended Complaint for Declaratory and Injunctive Relief, and their answers to paragraphs 85 through 127 to Dana's Counterclaims, all as if fully set forth herein.

45. Deny the allegations of paragraph 129 of Dana's Counterclaims and respectfully refer the Court to the Tender Offer Materials, as amended, for their contents.

46. Deny the allegations of paragraph 130 of Dana's Counterclaims.

47. Deny each and every allegation of Dana's Counterclaims not specifically admitted, and further aver that any allegation admitted is admitted only as to the specific facts

admitted, and not as to any characterization, implication, speculation or conclusion in the allegation or in Dana's Counterclaims as a whole.

FIRST AFFIRMATIVE DEFENSE TO COUNTERCLAIMS

48. The Counterclaims alleged in Dana's Counterclaims are barred because Dana has an adequate remedy at law.

SECOND AFFIRMATIVE DEFENSE TO COUNTERCLAIMS

49. The Counterclaims alleged in Dana's Counterclaims are barred because Dana has acted inequitably and/or with unclean hands.

THIRD AFFIRMATIVE DEFENSE TO COUNTERCLAIMS

50. The Counterclaims alleged in Dana's Counterclaims are banned by the doctrines of waiver, estoppel, laches, and/or IN PARI DELICTO.

FOURTH AFFIRMATIVE DEFENSE TO COUNTERCLAIMS

51. The Counterclaims alleged in Dana's Counterclaims are barred because Dana lacks standing to assert them.

FIFTH AFFIRMATIVE DEFENSE TO COUNTERCLAIMS

52. The Counterclaims alleged in Dana's Counterclaims fail to state a claim.

RESERVATION OF RIGHTS

53. Plaintiffs-Counterclaim Defendants reserve their rights to assert other defenses when and if they become appropriate.

PRAYER FOR RELIEF

WHEREFORE, Plaintiffs-Counterclaim Defendants respectfully request that this Court:

a) grant Plaintiffs-Counterclaim Defendants judgment against the counterclaims of Defendant-Counterclaim Plaintiff Dana Corporation;

b) award Plaintiffs-Counterclaim Defendants their costs and disbursements incurred in defending against the counterclaims of Dana Corporation, including reasonable attorneys' and experts' fees;

c) grant Plaintiffs-Counterclaim Defendants the relief prayed for in their First Amended Complaint for Declaratory and Injunctive Relief; and

d) grant Plaintiffs-Counterclaim Defendants such other and further relief as this Court may deem just and proper.

RESPECTFULLY SUBMITTED,

ARVINMERITOR, INC., and.
DELTA ACQUISITION CORPORATION

By: /s/

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