

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No.)*

Name of Issuer: Dana Corporation

Title of Class of Securities: Common

CUSIP No.: 235811-10-6

Check the following box if a fee is being paid with this statement (). (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities and Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

(Continued on following page(s))

NOTE: Amounts reported on this cover page are included in the totals reported on the first cover page.

Cusip No:235811-10-6

13G

1. NAME OF REPORTING PERSON
S.S. OR I.R.S IDENTIFICATION NO OF ABOVE PERSON:
Delaware Management Company, Inc. 13-346352
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*:
a. () b. ()
3. SEC. USE ONLY:
4. CITIZENSHIP OF PLACE OF ORGANIZATION:
State of Delaware
5. NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH SOLE VOTING POWER:
1,684,200
6. NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH SHARED VOTING POWER:

22,800

7. NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH SOLE DISPOSITIVE POWER:

2,227,945

8. NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH SHARED DISPOSITIVE POWER:

114,900

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:

2,342,845

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*:

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):

4.77%

12. TYPE OF REPORTING PERSON*:

IA

SCHEDULE 13G

- Item 1(a) Name of Issuer:
Dana Corporation
- Item 1(b) Address of Issuer's Principal Executive Offices:
4500 Dorr Street, Toledo OH 43615
- Item 2(a) Name of Person Filing
Delaware Management Company, Inc.
- Item 2(b) Address of Principal Business Office or, if none, Residence:
1818 Market Street, Philadelphia PA 19103
- Item 2(c) Citizenship:
State of Delaware
- Item 2(d) Title of Class of Securities:
Common
- Item 2(e) CUSIP Number:
235811-10-6
- Item 3 If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b), check whether the person filing is a:
- a Broker or dealer registered under Section 15 of the Act
 - b Bank as defined in Section 3(a)(6) of the Act
 - c Insurance company as defined in Section 3(a)(19) of the Act
 - d Investment company registered under Section 8 of the Investment Company Act
 - e Investment adviser registered under Section 203 of the Investment Advisers Act of 1940
 - f Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see 240.13d-1(b)(1)(ii)(F)
 - g Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G) (Note: See Item 7)
 - h Group, in accordance with 240.13d-1(b)(ii)(H)

Item 4 Ownership

If the percent of the class owned, as of December 31 of the year covered by the statement, or as of the last day of any month described in Rule 13d-1(b)(2), if applicable, exceeds five percent, provide the following information as of that date and identify those shares which there is a right to acquire:

- (a) Amount Beneficially Owned:
2,342,845
- (b) Percent of Class:
4.77%
- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
1,684,200
 - (ii) Shared power to vote or to direct the vote:
22,800
 - (iii) Sole power to dispose or to direct the disposition of:

- (iv) Shared power to dispose or to direct the dispositive of:
114,900

Instruction: For computations regarding securities which represent a right to acquire an underlying security see Rule 13d-3(d)(1).

Item 5 Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following (X).

Instruction: Dissolution of a group requires a response to this item.

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item, and if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported By the Parent Holding Company.
N/A

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(ii)(G) so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c), attach an exhibit stating the identification of the relevant subsidiary.

Item 8 Identification and Classification of the Group

If a group has filed this schedule pursuant to Rule 13d(b)(ii)(H), so indicate under Item 3(h) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to Rule 13d-1(c), attach an exhibit stating identity of each member of the group.

See Agreement to File Joint Acquisition Statements attached

Item 9 Notice of Dissolution of Group
N/A

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

Item 10 Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable 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 12-31-93

Signature /S/ Paul A. Frick

Name/Title Paul Frick/Vice President

AGREEMENT TO FILE JOINT
ACQUISITION STATEMENTS

AGREEMENT made this 31st day of December, 1993 by and between DELAWARE GROUP DELAWARE FUND, INC., DELAWARE GROUP DECATUR FUND, INC., DELAWARE GROUP DELCAP FUND, DELAMWARE MANAGEMENT COMPANY TAX-FREE INCOME TRUST-PENNSYLVANIA, DLEAWARE GROUP TAX-FREE FUND, INC., DELAWARE GROUP TREASURY RESERVES, INC., DELAWARE GROUP CASH RESERVES, INC., DELAWARE GROUP TAX-FREE MONEY FUND, INC., DELAWARE GROUP VALUE FUND, INC., DELAWARE GROUP GOVERNMENT FUND, INC., DELAWARE GROUP PREMIUM FUND, INC., DELAWARE GROUP POOLED TRUST, INC., DELAWARE GROUP GLOBAL & INTERNATIONAL FUND, INC., THE DELAWARE GROUP DIVIDEND AND INCOME FUND (the "Delaware Group of Funds") and Delaware Management Company, Inc., here in collectively referred to as the "parties".

WHEREAS, The parties hereto may be deemed to be the direct or indirect beneficial owners of the same equity securities for the purpose of the reporting requirements of Section 13(d) of the Securities and Exchange Act of 1934 as amended, and

WHEREAS, the regulations promulgated under Section 13(d) permit the joining of such beneficial owners in the filing of a single Joint Acquisition Statement reporting such ownership to the Securities and Exchange Commission.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and each of the parties hereto intending to be legally bound, it is agreed as follows:

1. In the event that any two or more parties shall be deemed to be the direct or indirect beneficial owners of the same equity security required to be reported to the Securities and Exchange Commission such parties may join together in the filing of a Joint Acquisition Statement with respect to that security.

2. With respect to each Joint Acquisition Statement in which a party joins each party acknowledges that (a) it will be eligible under applicable regulations of the Security and Exchange Commission to join in the filing and (b) it will be responsible for the timely filing of such statement and any amendments thereto and the completeness and accuracy of the information concerning the other parties making the filing, unless such party knows or has reason to believe that such information is inaccurate.

3. The parties consent to the inclusion of a copy of this agreement as an exhibit to any Joint Acquisition Statement filed on behalf of any of them.

IN WITNESS WHEREOF, the parties hereto have executed this agreement by their duly authorized officers as of the date set forth above.

ATTEST DELAWARE MANAGEMENT COMPANY, INC.

/S/ Eric E. Miller /S/ Wayne A. Stork

ATTEST DELAWARE GROUP OF FUNDS

/S/ George M. Chamberlain /S/ Brian F. Wruble