

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

FORM S-8

REGISTRATION STATEMENT  
 UNDER THE SECURITIES ACT OF 1933

Dana 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 1999 Restricted Stock 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)	750,000 shares and related Preferred Share Purchase Rights	\$20.625	\$15,468,750	\$1,423.13

(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 22, 2002.

#### REGISTRATION OF ADDITIONAL SECURITIES

Dana Corporation is hereby registering 750,000 additional shares of its common stock, par value \$1 per share, and the related Preferred Share Purchase Rights, for issuance under the Dana Corporation 1999 Restricted Stock Plan. A registration statement on Form S-8 (Registration No. 333-84417) as filed with the Securities and Exchange Commission on August 3, 1999, 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 26, 2002.

DANA CORPORATION

By: /s/ Michael L. DeBacker

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Michael L. DeBacker  
Vice President

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 26, 2002
PRINCIPAL FINANCIAL OFFICER:		
* /s/ R. C. Richter ----- R. C. Richter	Chief Financial Officer	April 26, 2002
PRINCIPAL ACCOUNTING OFFICER:		
* /s/ C. W. Hinde ----- C. W. Hinde	Chief Accounting Officer	April 26, 2002

Signature  
-----

Title  
-----

Date  
-----

DIRECTORS:

* /s/ B.F. Bailar ----- B.F. Bailar	Director	April 26, 2002
* /s/ A. C. Baillie ----- A. C. Baillie	Director	April 26, 2002
* /s/ E. M. Carpenter ----- E. M. Carpenter	Director	April 26, 2002
* /s/ E. Clark ----- E. Clark	Director	April 26, 2002
* /s/ G. H. Hiner ----- G. H. Hiner	Director	April 26, 2002
* /s/ J. P. Kelly ----- J. P. Kelly	Director	April 26, 2002
* /s/ M. R. Marks ----- M. R. Marks	Director	April 26, 2002
* /s/ R. B. Priory ----- R. B. Priory	Director	April 26, 2002
* /s/ F. M. Senderos ----- F. M. Senderos	Director	April 26, 2002

\* By: /s/ Michael L. DeBacker  
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Michael L. DeBacker  
Attorney-in-Fact

EXHIBIT INDEX

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

OPINION OF HUNTON & WILLIAMS  
[Hunton & Williams Letterhead]

April 19, 2002

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

Re: Registration Statement on Form S-8  
Dana Corporation 1999 Restricted Stock 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 1999 Restricted Stock 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 750,000 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

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 11, 2002 relating to the financial statements, which appears in the 2001 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, 2001. We also consent to the incorporation by reference of our report dated February 11, 2002 relating to the financial statement schedule, which appears in such Annual Report on Form 10-K.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Toledo, Ohio  
April 26, 2002

POWER OF ATTORNEY

The undersigned directors and/or officers of Dana Corporation (the Corporation) hereby appoint M. L. DeBacker, M. J. Hardman, C. W. Hinde, J. M. Magliochetti, R. C. Richter, and R. J. Westerheide, and each of them severally, as their true and lawful attorneys-in-fact:

(i) to execute, in their names and capacities as directors and/or officers of the Corporation, a registration statement, on the appropriate form, and all exhibits, amendments and supplements thereto and any related documents, to register the additional 750,000 shares of common stock of the Corporation authorized for issuance under the amended and restated Dana Corporation 1999 Restricted Stock Plan which was approved by the Corporation's Board of Directors on February 12, 2002, and by the Corporation's stockholders at the Annual Meeting on April 3, 2002, and

(ii) to file, in the name and on behalf of the Corporation, such registration statement, exhibits, amendments, supplements and documents with the Securities and Exchange Commission under the Securities Act of 1933, as amended.

This Power of Attorney automatically ends as to each appointee upon the termination of his or her service with Dana.

In witness whereof, the undersigned have executed this instrument on April 16, 2002.

/s/ B. F. Bailar  
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B. F. Bailar

/s/ R. B. Priory  
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R. B. Priory

/s/ A. C. Baillie  
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A. C. Baillie

/s/ F. M. Senderos  
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F. M. Senderos

/s/ E. M. Carpenter  
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E. M. Carpenter

/s/ M. L. DeBacker  
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M. L. DeBacker

/s/ E. Clark  
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E. Clark

/s/ M. J. Hardman  
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M. J. Hardman

/s/ G. H. Hiner  
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G. H. Hiner

/s/ C. W. Hinde  
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C. W. Hinde

/s/ J. P. Kelly  
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J. P. Kelly

/s/ R. C. Richter  
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R. C. Richter

/s/ J. M. Magliochetti  
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J. M. Magliochetti

/s/ R. J. Westerheide  
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R. J. Westerheide

/s/ M. R. Marks  
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M. R. Marks