Via Fax & U.S. Mail

Mr. James E. Sweetnam Chief Executive Officer Dana Holding Corporation 3939 Technology Drive Maumee, Ohio 43537

Re: Dana Holding Corporation

Form 10-K for the year ended December 31, 2009

Filed February 24, 2010

File No. 1-01063

Dear Mr. Sweetnam:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Joe Foti Senior Assistant Chief Accountant