

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 5)

Dana Corporation  
(Name of Issuer)

Common Stock \$1.00 Par Value Per Share  
(Title of Class of Securities)

235811106  
(CUSIP Number)

James E. McKee  
GAMCO Investors, Inc.  
One Corporate Center  
Rye, New York 10580-1435  
(914) 921-5294  
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

April 24, 2006  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Section 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

CUSIP No. 235811106

1  
NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Funds, LLC  
I.D. NO. 13-4044523

2  
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
(a)

(b)

3  
SEC USE ONLY

4  
SOURCE OF FUNDS (SEE INSTRUCTIONS)  
00-Funds of investment advisory clients

5  
CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2 (d) OR 2 (e)

6  
CITIZENSHIP OR PLACE OF ORGANIZATION  
New York

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY EACH

REPORTING

PERSON

WITH

7

SOLE VOTING POWER

2,205,000 (Item 5)

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

2,205,000 (Item 5)

10

SHARED DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,205,000 (ITEM 5)

12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS)

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

1.47%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IA

CUSIP No. 235811106

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Asset Management Inc.

I.D. NO. 13-4044521

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3  
SEC USE ONLY

4  
SOURCE OF FUNDS (SEE INSTRUCTIONS)  
00-Funds of investment advisory clients

5  
CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2 (d) OR 2 (e)

6  
CITIZENSHIP OR PLACE OF ORGANIZATION  
New York

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY EACH

REPORTING

PERSON

WITH

7

SOLE VOTING POWER

4,779,192 (Item 5)

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

4,979,892 (Item 5)

10

SHARED DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

4,979,892 (Item 5)

12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS)

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

3.31%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IA, CO

CUSIP No. 235811106

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Securities, Inc.

I.D. NO. 13-3379374

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3

SEC USE ONLY

4

SOURCE OF FUNDS (SEE INSTRUCTIONS)

00-Client Funds

5

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED

PURSUANT TO ITEMS 2 (d) OR 2 (e)

6

CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY EACH

REPORTING

PERSON

WITH

7

SOLE VOTING POWER

25,000 (Item 5)

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

25,000 (Item 5)

10

SHARED DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

25,000 (ITEM 5)

12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS)

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.02%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO, IA

CUSIP No.

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

MJG Associates, Inc.

I.D. NO. 06-1304269

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3

SEC USE ONLY

4

SOURCE OF FUNDS (SEE INSTRUCTIONS)

00-Client Funds

5

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2 (d) OR 2 (e)

6

CITIZENSHIP OR PLACE OF ORGANIZATION

Connecticut

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY EACH

REPORTING

PERSON

WITH

7

SOLE VOTING POWER

49,000 (Item 5)

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

49,000 (Item 5)

10

SHARED DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

49,000 (ITEM 5)

12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS)

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.03%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

CO

CUSIP No. 235811106

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GGCP, Inc.

I.D. NO. 13-3056041

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3

SEC USE ONLY

4

Source of funds (SEE INSTRUCTIONS)

None

5  
CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2 (d) OR 2 (e)

6  
CITIZENSHIP OR PLACE OF ORGANIZATION  
New York

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED

BY EACH  
REPORTING  
PERSON  
WITH

7  
SOLE VOTING POWER  
None

8  
SHARED VOTING POWER  
NONE

9  
SOLE DISPOSITIVE POWER  
NONE

10  
SHARED DISPOSITIVE POWER  
NONE

11  
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
NONE

12  
CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS) X

13  
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
NONE

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
HC, CO

CUSIP No. 235811106

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Investors, Inc.

I.D. NO. 13-4007862

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3

SEC USE ONLY

4

Source of funds (SEE INSTRUCTIONS)

None

5

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2 (d) OR 2 (e)

6

CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY EACH

REPORTING

PERSON

WITH

7

SOLE VOTING POWER

50,000 (Item 5)

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

50,000 (ITEM 5)

10



SHARED DISPOSITIVE POWER

NONE  
11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE  
12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS) X

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.03%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO

CUSIP No. 235811106

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Mario J. Gabelli

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3

SEC USE ONLY

4

Source of funds (SEE INSTRUCTIONS)

None

5

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2 (d) OR 2 (e)

6

CITIZENSHIP OR PLACE OF ORGANIZATION

USA

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY EACH

REPORTING

PERSON

WITH

7

SOLE VOTING POWER

None

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

NONE

10

SHARED DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE

12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS) X

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

Item 1. Security and Issuer

This Amendment No. 5 to Schedule 13D on the Common Stock of Dana Corporation (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D") which was originally filed on July 9, 2003. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Item 2. Identity and Background

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities, except for Lynch Corporation ("Lynch") and Lynch Interactive Corporation ("Interactive"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner of various private investment partnerships. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial

ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. formerly known as Gabelli Group Capital Partners, Inc. ("GGCP"), GAMCO Investors, Inc. formerly known as Gabelli Asset Management Inc. ("GBL"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. formerly known as GAMCO Investors, Inc. ("GAMCO"), Gabelli Advisers, Inc. ("Gabelli Advisers"), Gabelli Securities, Inc. ("GSI"), Gabelli & Company, Inc. ("Gabelli & Company"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), Mario Gabelli, Lynch, and Interactive. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the parent company of GBL. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including those named below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GSI, a majority-owned subsidiary of GBL, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies. As a part of its business, GSI may purchase or sell securities for its own account. It is the immediate parent of Gabelli & Company. GSI is the Investment Manager of Gabelli Associates Fund, Gabelli Associates Fund II, Gabelli Associates Limited, ALCE Partners, L.P., and Gabelli Multimedia Partners, L.P. GSI and Marc Gabelli own 45% and 55%, respectively, of Gabelli Securities International Limited ("GSIL"). GSIL provides investment advisory services to offshore funds and accounts. GSIL is an investment advisor of Gabelli International Gold Fund Limited, Gabelli European Partners, Ltd., and Gabelli Global Partners, Ltd.

Gabelli & Company, a wholly-owned subsidiary of GSI, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which presently provides discretionary managed account services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible and Income Securities Fund, Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Telecommunications Fund, Gabelli Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The Gabelli Global Convertible Securities Fund, Gabelli Capital Asset Fund, Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Blue Chip Value Fund, The Gabelli Mathers Fund, The Gabelli Woodland Small Cap Value Fund, The Comstock Capital Value Fund, The Comstock Strategy Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The Gabelli Global Gold, Natural Resources, & Income Trust (collectively, the "Funds"), which are registered investment companies.

Gabelli Advisers, a subsidiary of GBL, is an investment adviser which provides discretionary advisory services to The Gabelli Westwood Mighty Mite Fund.

The Plan, a qualified employee profit sharing plan, covers substantially all employees of GBL and its affiliates.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited, Gabelli International II Limited, Gabelli Performance Partnership, and Gabelli Fund, LDC. The Foundation is a private foundation. Mario Gabelli is the President, a Trustee and the Investment Manager of the Foundation.

Lynch is a public company traded on the American Stock Exchange engaged in manufacturing. Interactive is a public company listed on the American Stock Exchange and is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. Lynch and Interactive actively pursue new business ventures and acquisitions. Lynch and Interactive make investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, reinvesting, or trading in securities. Mario J. Gabelli is a director, officer and a substantial shareholder of Interactive and a substantial shareholder of Lynch.

Mario Gabelli is the majority stockholder and Chief Executive Officer of GGCP and Chairman and Chief Executive Officer of GBL. GGCP is the

majority shareholder of GBL. GBL, in turn, is the sole stockholder of GAMCO. GBL is also the majority stockholder of GSI and the largest shareholder of Gabelli Advisers. Gabelli & Company is a wholly-owned subsidiary of GSI.

The Reporting Persons do not admit that they constitute a group.

GGCP, GBL, GAMCO, and Gabelli & Company are New York corporations and GSI and Gabelli Advisers are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. Lynch is an Indiana corporation having its principal business office at 50 Kennedy Plaza, Suite 1250, Providence, Rhode Island 02903. Interactive is a Delaware corporation having its principal place of business at One Corporate Center, Rye, New York 10580.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(f) - Reference is made to Schedule I hereto.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 7,308,889 shares, representing 4.86% of the 150,483,141 shares outstanding as reported in the Issuer's most recent Form 10-Q for the quarter ended September 30, 2005. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock % of Class of Common GAMCO
Gabelli Funds	
GSI	
MJG Associates	4,979,892
	2,205,000
	25,000
	49,000
	3.31%
	1.47%
	0.02%
	0.03%
GAMCO Investors, Inc.	
	50,000
	0.03%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI is deemed to have beneficial ownership of the Securities owned beneficially by Gabelli & Company. GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 200,700 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion

the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) The Reporting Persons ceased to be beneficial owners of 5% or more of the Issuer's common stock on April 12, 2006.

#### 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.

Dated: April 24, 2006

GGCP, INC.  
MARIO J. GABELLI  
MJG ASSOCIATES, INC.

By:/s/ James E. McKee  
James E. McKee  
Attorney-in-Fact

GAMCO INVESTORS, INC.  
GABELLI FUNDS, LLC  
GABELLI SECURITIES, INC.

By:/s/ James E. McKee  
James E. McKee  
Secretary or Assistant Secretary

GAMCO ASSET MANAGEMENT INC.

By:/s/ Douglas R. Jamieson  
Douglas R. Jamieson  
President

#### SCHEDULE I

Information with Respect to Executive Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management, Inc., Gabelli Funds, LLC, Gabelli & Company, Inc., or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) of this Schedule 13D.

GGCP, Inc.

Directors:

Vincent J. Amabile

Mario J. Gabelli  
Business Consultant  
Chief Executive Officer of GGCP, Inc., and GAMCO  
Investors, Inc.; Director/Trustee of all  
registered investment companies advised by Gabelli  
Funds, LLC; Chief Executive Officer of Lynch  
Interactive Corporation.

Marc J. Gabelli  
Chairman of Lynch Corporation

Matthew R. Gabelli  
Vice President - Trading  
Gabelli & Company, Inc.  
One Corporate Center  
Rye, New York 10580

Charles C. Baum

Douglas R. Jamieson  
Secretary & Treasurer  
United Holdings Co., Inc.  
2545 Wilkens Avenue  
Baltimore, MD 21223

See below  
Arnold M. Reichman

Joseph R. Rindler,  
Jr.

Business Consultant

Business Consultant/former Chairman of GAMCO Asset  
Management Inc.

Fredric V.

Salerno  
Chairman; Former Vice Chairman and Chief Financial  
Officer  
Verizon Communications

Officers:

Mario J. Gabelli

Chief Executive Officer and Chief Investment  
Officer

Henry Kiernan  
Vice President, Chief Financial Officer and  
Secretary

GAMCO Investors, Inc.  
Directors:

Edwin L.

Artzt

Raymond C.

Avansino, Jr.

Former Chairman and Chief Executive Officer  
Procter & Gamble Company  
900 Adams Crossing  
Cincinnati, OH 45202

Chairman  
E.L. Wiegand Foundation

165 West Liberty Street  
Reno, NV 89501

Mario J. Gabelli

John D.  
Gabelli

See above

Senior Vice President

John C. Ferrara  
See below

Karl Otto Pohl (1)

Robert S.  
Prather

Vincent S.  
Tese

Alan C.  
Heuberger

Sal. Oppenheim jr. & Cie.  
Bockenheimer Landstrasse 20  
D-6000 FRANKFURT AM MAIN  
Germany

President & Chief Operating Officer  
Gray Television, Inc.  
4370 Peachtree Road, NE  
Atlanta, GA 30319

Lawyer, Investment Adviser and Cable Television  
Executive  
c/o Bear Stearns & Company, Inc.  
245 Park Avenue, 19th Floor  
New York, NY 10167

Cascade Investment LLC  
2365 Carillon Point  
Kirkland, WA 98033

Officers:

Mario J. Gabelli

Chairman, Chief Executive Officer and Chief  
Investment Officer

Douglas R. Jamieson

Henry G. Van der Eb

Michael R. Anastasio,  
Jr.

President and Chief Operating Officer

Senior Vice President

Vice President and Chief Financial Officer  
James E. McKee

Vice President, General Counsel and Secretary

GAMCO Asset Management Inc.  
Directors:

Douglas R. Jamieson  
Regina M. Pitaro  
F. William Scholz, II  
William S. Selby

Officers:

Mario J. Gabelli  
Chief Investment Officer

Douglas R. Jamieson

Michael R.  
Anastasio, Jr.  
President and Chief Operating Officer

Vice President and Chief Financial Officer  
Gabelli Funds, LLC  
Officers:

Mario J. Gabelli  
Chief Investment Officer  
Bruce N. Alpert  
Executive Vice President and Chief Operating  
Officer

James E. McKee  
Secretary

Gabelli Advisers, Inc.  
Directors:

Bruce N. Alpert  
Michael R. Anastasio  
Douglas R.  
Jamieson  
Joseph R. Rindler,  
Jr.

Officers:

Bruce N. Alpert  
Chief Operating Officer

James E. McKee  
Secretary

Gabelli Securities, Inc.

Directors:

Robert W. Blake  
President of W. R. Blake & Sons, Inc.  
196-20 Northern Boulevard  
Flushing, NY 11358

Douglas G. DeVivo  
General Partner of ALCE Partners, L.P.  
One First Street, Suite 16



Los Altos, CA 94022

Douglas R.

Jamieson

F. William

Scholz, II

Joseph R.

Rindler, Jr.

President and Chief Operating Officer

See above

See above

Officers:

Douglas R. Jamieson

Michael R.

Anastasio

James E. McKee

See above

Vice President and Chief Financial Officer

Assistant Secretary

Gabelli & Company, Inc.

Directors:

James G. Webster, III

Chairman & Interim President

Irene Smolicz

Senior Trader

Gabelli & Company, Inc.

Officers:

James G. Webster, III

Chairman & Interim President

Bruce N. Alpert

Vice President - Mutual Funds

James E. McKee

Secretary

Lynch Corporation,  
140 Greenwich Avenue, 4th Floor  
Greenwich, CT 06830

Directors:

E. Val Cerutti

Business Consultant, Cerutti Consultants  
227 McLain Street  
Mount Kisco, NY 10540

Avrum Gray

Marc J. Gabelli

John C. Ferrara

Anthony R.

Pustorino

Gbar Limited Partnership  
440 South LaSalle, Suite 2900  
Chicago, IL 60605

Chairman

President and Chief Executive Officer

Professor Emeritus  
Pace University  
1 Martine Avenue  
White Plains, NY 10606

Officers:

John C. Ferrara

See above

Eugene Hynes  
Secretary and Treasurer

Lynch Interactive Corporation,  
401 Theodore Fremd Avenue Rye, NY 10580

Directors:

John Barnicle  
Chief Executive Officer  
Lynch Interactive Corporation  
401 Theodore Fremd Ave.  
Rye, NY 10580

Mario J. Gabelli

See above - GGCP, Inc.

Salvatore Muoio  
Principal  
S. Muoio & Co., LLC  
Suite 406  
509 Madison Ave.  
New York, NY 10022

Morris Berkowitz

John C. Ferrara

Lawrence R. Moats

Consultant  
Lynch Interactive Corporation  
401 Theodore Fremd Ave.

Rye, NY 10580

See above

Moats Office & Properties, Inc.  
100 West Palatine Road, Ste. L30  
P.O. Box 1189  
Palatine, IL 60078-1189

Officers:

Mario J. Gabelli

John Barnicle

Chairman

Chief Executive Officer  
Robert E. Dolan

Chief Financial Officer

John A. Cole

Vice President, Corporate Development  
Secretary and General Counsel  
(1) Citizen of Germany

SCHEDULE II  
INFORMATION WITH RESPECT TO  
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR  
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

COMMON STOCK-DANA CORP	DATE	SHARES PURCHASED SOLD (-)	AVERAGE PRICE(2)
GABELLI SECURITIES, INC.	4/20/06	15,000	1.8600
GAMCO INVESTORS, INC.	4/20/06	50,000	1.8579
GAMCO ASSET MANAGEMENT INC.	4/21/06	10,000-	1.7875
	4/21/06	6,000-	1.8167
	4/21/06	6,000-	1.8100
	4/20/06	3,500-	1.7700
	4/20/06	3,000-	1.7684
	4/20/06	42,000-	1.7669
	4/20/06	2,000-	1.7400
	4/20/06	55,000	1.7800
	4/20/06	1,000-	1.7600
	4/19/06	1,000-	1.5400
	4/19/06	5,000	1.5780
	4/19/06	22,900-	1.4335
	4/19/06	1,000-	1.3500
	4/19/06	3,000	1.5700
	4/19/06	20,000-	1.3550
	4/18/06	31,200-	1.3029
	4/18/06	3,000	1.3100
	4/17/06	6,800	1.3739
	4/17/06	3,000-	1.3400
	4/17/06	9,464-	1.3369
	4/13/06	1,400-	1.4600
	4/13/06	10,000	1.4200
	4/12/06	24,500	1.4704
	4/12/06	24,500-	1.4704
	4/12/06	17,000-	1.4700
	4/12/06	4,000-	1.4800
	4/12/06	20,000-	1.4500
	4/12/06	4,000	1.4800
	4/12/06	24,500-	1.4702
	4/12/06	4,000-	1.4800
	4/10/06	2,000	1.5611
	3/09/06	2,000	.7825
	3/09/06	2,000-	.7815
GABELLI FUNDS, LLC.			
GABELLI VALUE FUND	4/19/06	10,000-	1.5500
	4/17/06	100,000-	1.3200
	4/13/06	30,000-	1.4200
	4/12/06	20,000-	1.4700
GABELLI EQUITY INCOME FUND	4/12/06	20,000-	1.4800
	4/12/06	20,000	1.4900
GABELLI CAPITAL ASSET FUND	4/19/06	10,000-	1.4000
	4/17/06	20,000-	1.3200
GABELLI ABC FUND	4/18/06	10,000-	1.2900

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

(\* ) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.