

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No.1)\*

Dana Incorporated  
(Name of Issuer)

Common Stock, \$0.01 par value  
(Title of Class of Securities)

235825205  
(CUSIP Number)

Jesse A. Lynn, Esq.  
Icahn Capital LP  
16690 Collins Avenue Sunny Isles Beach, FL 33160  
(305) 422-4100

(Name, Address and Telephone Number of Person  
Authorized to Receive Notices and Communications)

February 5, 2024  
(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 //.

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

\*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 disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities 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).

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SCHEDULE 13D

CUSIP No. 235825205

1 NAME OF REPORTING PERSON  
Icahn Partners Master Fund LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //

3 SEC USE ONLY

4 SOURCE OF FUNDS  
WC

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  
5,936,147

8 SHARED VOTING POWER  
0

9 SOLE DISPOSITIVE POWER  
5,936,147

10 SHARED DISPOSITIVE POWER  
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
5,936,147

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.11%

14 TYPE OF REPORTING PERSON  
PN

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SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Icahn Offshore LP
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
3. SEC USE ONLY
4. SOURCE OF FUNDS  
OO
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  
0
8. SHARED VOTING POWER  
5,936,147
9. SOLE DISPOSITIVE POWER  
0
10. SHARED DISPOSITIVE POWER  
5,936,147
11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
5,936,147
12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.11%
14. TYPE OF REPORTING PERSON  
PN
-

SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Icahn Partners LP
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
WC
  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  
8,350,358
  8. SHARED VOTING POWER  
0
  9. SOLE DISPOSITIVE POWER  
8,350,358
  10. SHARED DISPOSITIVE POWER  
0
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
8,350,358
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
5.79%
  14. TYPE OF REPORTING PERSON  
PN
-

SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Icahn Onshore LP
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
OO
  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  
0
  8. SHARED VOTING POWER  
8,350,358
  9. SOLE DISPOSITIVE POWER  
0
  10. SHARED DISPOSITIVE POWER  
8,350,358
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
8,350,358
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
5.79%
  14. TYPE OF REPORTING PERSON  
PN
-

SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Icahn Capital LP
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
OO
  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  
0
  8. SHARED VOTING POWER  
14,286,505
  9. SOLE DISPOSITIVE POWER  
0
  10. SHARED DISPOSITIVE POWER  
14,286,505
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,286,505
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.90%
  14. TYPE OF REPORTING PERSON  
PN
-

SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
IPH GP LLC
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
OO
  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  
0
  8. SHARED VOTING POWER  
14,286,505
  9. SOLE DISPOSITIVE POWER  
0
  10. SHARED DISPOSITIVE POWER  
14,286,505
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,286,505
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.90%
  14. TYPE OF REPORTING PERSON  
OO
-

SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Icahn Enterprises Holdings L.P.
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
OO
  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  
0
  8. SHARED VOTING POWER  
14,286,505
  9. SOLE DISPOSITIVE POWER  
0
  10. SHARED DISPOSITIVE POWER  
14,286,505
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,286,505
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.90%
  14. TYPE OF REPORTING PERSON  
PN
-



SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Icahn Enterprises G.P. Inc.
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
OO
  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  
0
  8. SHARED VOTING POWER  
14,286,505
  9. SOLE DISPOSITIVE POWER  
0
  10. SHARED DISPOSITIVE POWER  
14,286,505
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,286,505
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.90%
  14. TYPE OF REPORTING PERSON  
CO
-

SCHEDULE 13D

CUSIP No. 235825205

1. NAME OF REPORTING PERSON  
Beckton Corp.
  2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //
  3. SEC USE ONLY
  4. SOURCE OF FUNDS  
OO
  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  
0
  8. SHARED VOTING POWER  
14,286,505
  9. SOLE DISPOSITIVE POWER  
0
  10. SHARED DISPOSITIVE POWER  
14,286,505
  11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,286,505
  12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //
  13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.90%
  14. TYPE OF REPORTING PERSON  
CO
-

SCHEDULE 13D

CUSIP No. 235825205

1 NAME OF REPORTING PERSON  
Carl C. Icahn

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) //  
(b) //

3 SEC USE ONLY

4 SOURCE OF FUNDS  
OO

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

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
14,286,505

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
14,286,505

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,286,505

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES //

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.90%

14 TYPE OF REPORTING PERSON  
IN

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## SCHEDULE 13D

This Amendment No. 1 amends the Schedule 13D filed with the Securities and Exchange Commission (the “SEC”) on December 28, 2021 relating to the Reporting Persons’ interests in the Shares of the Issuer (the “Schedule 13D”) solely for the purpose of complying with the SEC’s amended disclosure requirements under Item 6 of Schedule 13D, effective as of February 5, 2024. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Schedule 13D.

### *Item 6. Contracts, Arrangements, Understandings or Relationship with Respect to Securities of the Issuer*

Item 6 of the Schedule 13D is hereby amended by replacing it in its entirety with the following:

The information set forth in Item 4 of the Schedule 13D regarding the Agreement is incorporated herein by reference.

One or more of the Reporting Persons are party to cash-settled equity swap agreements with Nomura Global Financial Products Inc. (the “Broker”) with respect to the Shares, with reference prices and maturity dates that vary depending upon the terms of each such cash-settled equity swap agreement. Such cash-settled equity swap agreements, taken together, result in increased economic exposure of the Reporting Persons to changes in the value of the Shares during the period that such cash-settled equity swap agreements are in effect, and pursuant to the cash-settled equity swap agreements, either (i) the Reporting Persons will be obligated to pay to the Broker, in cash, a specified amount calculated in accordance with the terms of the applicable cash-settled equity swap agreement, which such amount will be based upon a decrease in value of the Shares between the date of the applicable cash-settled equity swap agreement and the maturity date set forth therein or (ii) the Broker will be obligated to pay to the Reporting Persons, in cash, a specified amount calculated in accordance with the terms of the applicable cash-settled equity swap agreement, which such amount will be based upon an increase in value of the Shares between the date of the applicable cash-settled equity swap agreement and the maturity date set forth therein.

In addition, one or more of the Reporting Persons may from time to time enter into one or more additional cash-settled equity swap agreements with the Broker, or with other third parties, that result in a further increase in the economic exposure of the Reporting Persons to changes in the value of the Shares, or that result in a decrease in the economic exposure of the Reporting Persons to changes in the value of the Shares, and which could require either that the Reporting Persons will be obligated to pay to the Broker or other third parties, in cash, or the Broker or other third parties will be required to pay to the Reporting Persons, in cash, an amount based upon a decrease or increase, as applicable, in the value of the Shares between the date of the applicable cash-settled equity swap agreement and the maturity date set forth therein.

Except as otherwise described herein, there are no contracts, arrangements, understandings or relationships (legal or otherwise) among the persons named in Item 2 of the Schedule 13D and between such persons and any person with respect to any securities of the Issuer, including any class of the Issuer’s securities used as a reference security, in connection with any call options, put options, security-based swaps or any other derivative securities, transfer or voting of any of the securities, finder’s fees, joint ventures, loan or option arrangements, guarantees of profits, division of profits or loss, or the giving or withholding of proxies.

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SIGNATURE

After reasonable inquiry and to the best of each of the undersigned knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: February 7, 2024

ICAHN PARTNERS MASTER FUND LP  
ICAHN OFFSHORE LP  
ICAHN PARTNERS LP  
ICAHN ONSHORE LP  
ICAHN CAPITAL LP

By: /s/ Jesse Lynn  
Name: Jesse Lynn  
Title: Chief Operating Officer

IPH GP LLC  
By: Icahn Enterprises Holdings L.P., its sole member  
By: Icahn Enterprises G.P. Inc., its general partner  
ICAHN ENTERPRISES HOLDINGS L.P.  
By: Icahn Enterprises G.P. Inc., its general partner  
ICAHN ENTERPRISES G.P. INC.

By: /s/ Ted Papapostolou  
Name: Ted Papapostolou  
Title: Chief Financial Officer

BECKTON CORP.

By: /s/ Ted Papapostolou  
Name: Ted Papapostolou  
Title: Vice President

/s/ Carl C. Icahn  
Carl C. Icahn

[Signature Page of Schedule 13D – Dana Incorporated]

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