

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

FORM 8-K
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 15, 2004

Dana Corporation
(Exact name of registrant as specified in its charter)

<u>Virginia</u> (State or other jurisdiction of incorporation)	<u>1-1063</u> (Commission File Number)	<u>34-4361040</u> (IRS Employer Identification Number)
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<u>4500 Dorr Street, Toledo, Ohio</u> (Address of principal executive offices)	<u>43615</u> (Zip Code)
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Registrant's telephone number, including area code: (419) 535-4500

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 13e-4(c))
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Item 5.02. Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers.

(b) Dana Corporation (Dana) reported today that Richard J. Westerheide will resign from his positions as Chief Accounting Officer (CAO) and Assistant Treasurer effective September 30, 2004, to take a position with The Procter & Gamble Company as Manager of Corporate Accounting.

Dana Chief Financial Officer, Robert C. Richter, indicated that the company will initiate a search for a new CAO among internal and external candidates and expects to engage an outside firm to assist in this search.

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dana Corporation

(Registrant)

By: /s/ Michael L. DeBacker

Name: Michael L. DeBacker

Title: Vice President, General Counsel and Secretary

Date: September 15, 2004