

**INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES**

OMB APPROVAL	
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Gabrys Richard Marcel</u>  (Last) (First) (Middle) <u>P.O. BOX 1000</u>  (Street) <u>TOLEDO OH 43697</u>  (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) <u>12/13/2004</u>	3. Issuer Name and Ticker or Trading Symbol <u>DANA CORP [ DCN ]</u>		
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)		5. If Amendment, Date of Original Filed (Month/Day/Year)
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		

**Table I - Non-Derivative Securities Beneficially Owned**

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
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**Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Explanation of Responses:

**Remarks:**

Note: Also see attached Exhibit EX-24 Attachment 0.

No securities are beneficially owned.

Richard Gabrys

12/21/2004

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

I hereby constitute and appoint Michael L. DeBacker, M. Jean Hardman, Pamela W. Fletcher, Lisa A. Amend and Laura L. Aossey, or any one of them, as my true and lawful attorneys-in-fact to (i) complete Securities and Exchange Commission Forms 3, 4, and 5, with respect to my ownership of Dana Corporation equity securities, based on the information that I may furnish to them from time to time; (ii) execute all such completed Forms for and on my behalf; and (iii) file all such completed Forms with the Securities and Exchange Commission and the New York Stock Exchange, all in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder. I acknowledge that the foregoing persons, in serving as my attorneys-in-fact hereunder, do not assume any of the obligations or liabilities that are imposed on me by Section 16 of the Securities Exchange Act of 1934 and the rules thereunder.

This Power of Attorney shall remain in full force and effect until such time as I deliver a written revocation hereof to the foregoing attorneys-in-fact, or any one of them.

IN WITNESS WHEREOF, I have executed this Power of Attorney this 13th day of December, 2004.

/s/ Richard M. Gabrys

Signed, acknowledged, and delivered  
in the presence of:      Witness:

/s/ Judy M. Whiteley

County of Macomb            )  
                                  ) ss:  
State of Michigan            )

Sworn and subscribed before me this 13th day of  
December, 2004.

/s/ Christeen K. Landino  
Notary Public, Macomb County, MI  
My Commission Expires 09-17-2005

[Seal]