

DANA CORP
Form NT 10-K
March 16, 2007

**United States
Securities and Exchange Commission
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING**

(Check Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR Form N-CSR one):

For Period Ended: December 31, 2006

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: _____

If the notification relates to a portion of the filing checked above, identify the Items(s) to which the notification relates:

PART I REGISTRANT INFORMATION

Dana Corporation

Full Name of Registrant

Not applicable

Former Name if Applicable

4500 Dorr Street

Address of Principal Executive Office (*Street and Number*)

Toledo, Ohio 43615

City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or

of 2006 compared to a net loss of \$1,226 million for the same period in 2005. The primary factors resulting in the year-over-year reduction in the net loss were a valuation allowance for net U.S. and U.K. deferred tax assets that reduced net income by \$918 million in 2005 and an impairment charge of \$290 million before tax that was recorded in 2005 in connection with our plans to divest our non-core engine hard parts, fluid products and pump products businesses. The primary factors leading to the net loss for the first nine months in 2006 were reorganization costs of \$114 million associated with our bankruptcy filing and asset impairment charges of \$226 million to write off goodwill in our axle business and adjust the carrying value of leased assets in our subsidiary Dana Credit Corporation to expected fair value less costs to sell.

Dana Corporation

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 16, 2007

By: /s/ Michael L. DeBacker
Michael L. DeBacker
Vice President, General Counsel and
Secretary