

Mail Stop 3561

August 7, 2008

Via Fax & U.S. Mail

Mr. James A. Yost  
Chief Financial Officer  
4500 Dorr Street  
Toledo, Ohio 43615

**Re: Dana Holding Corporation  
Form 10-K for the year ended December 31, 2007  
Filed March 14, 2008  
File No. 001-01063**

Dear Mr. Yost:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE (419) 535-4544  
Mr. James A. Yost  
Chief Financial Officer