



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 24, 2017

Mr. Jonathan M. Collins
Chief Financial Officer
Dana Incorporated
3939 Technology Drive
Maumee, Ohio 43537

Re: Dana Incorporated
Form 10-K for the Year Ended December 31, 2015
Filed February 18, 2016
Form 10-Q for the period ended September 30, 2016
Filed October 20, 2016
File No. 001-01063

Dear Mr. Collins:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour
Branch Chief
Office of Transportation and Leisure