

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

November 22, 2022

Timothy R. Kraus Senior Vice President and Chief Financial Officer Dana Incorporated 3939 Technology Drive Maumee, Ohio 43537

> Re: Dana Incorporated Form 10-K for Fiscal Year Ended December 31, 2021 Filed February 23, 2022 File No. 001-01063

Dear Timothy R. Kraus:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Manufacturing