

Parus Madho  
Director  
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*CERTNYS*

Received SEC  
**JAN 31 2008**  
Washington, DC 20549

*1-01063*

January 31, 2008

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, DANA HOLDING CORPORATION, Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 18, 2008. Tentative listing date – February 1, 2008.

Sincerely,

*Parus Madho*

**PROCESSED**  
**FEB 04 2008**  
**THOMSON**  
**FINANCIAL**

**END**