

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
Dana Corporation, *et al.*, : Case No. 06-10354 (BRL)
Debtors. : (Jointly Administered)
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**SECOND SUPPLEMENT TO DECLARATION OF JOHN DEMPSEY IN
SUPPORT OF MOTION OF DANA CORPORATION, PURSUANT TO
SECTIONS 363, 365 AND 105 OF THE BANKRUPTCY CODE, FOR AN
ORDER AUTHORIZING DANA CORPORATION TO (A) ENTER
INTO EMPLOYMENT AGREEMENTS WITH MICHAEL J. BURNS, ITS
PRESIDENT AND CHIEF EXECUTIVE OFFICER, AND FIVE KEY
EXECUTIVES OF HIS CORE MANAGEMENT TEAM, AND (B)
ASSUME CERTAIN CHANGE OF CONTROL AGREEMENTS, AS AMENDED**

John Dempsey hereby declares pursuant to section 1746 of title 28 of the United States Code:

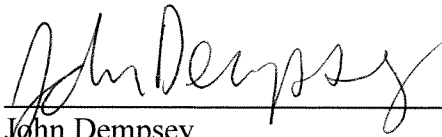
1. I submit this supplement to my prior declarations in support of the Motion of Debtor Dana Corporation, Pursuant to Sections 363, 365 and 105 of the Bankruptcy Code, for an Order Authorizing Dana Corporation To (A) Enter Into Employment Agreements with Michael J. Burns, Its President and chief Executive Officer, and Five Key Executives of his Core Management Team, and (B) Assume Certain Change of Control Agreements, As Amended (Docket 1601), (the "Motion"). This supplement is submitted to provide additional information regarding my expert background and service.

2. I am the co-author, along with Michael Siebenhaar of the article "Bankruptcy Blues, Retaining Key Employees During A Financial Crisis," which was published in workspan in February 2002. This is the sole article I have authored or co-authored in the last ten years.

3. Mercer Human Resource Consulting, ("Mercer"), of which I am a principal, is paid \$619.50 per hour for the work I have done in connection with the Motion, including review of documents and analysis. Mercer will be paid \$619.50 per hour for any time I spend testifying in connection with the Motion.

I declare under penalty of perjury under the laws of the United States of America that the foregoing information is true and correct.

Dated: August 14, 2006
New York, New York


John Dempsey