

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
---	--	--

Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	SUPPLEMENTARY RETIREMENT INCOME PLAN FOR HOURLY EMPLOYEES AT THE VICTOR REINZ DIVISION-ROBINSON PLAN		1b Three-digit plan number (PN) ▶ <u>088</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) DANA LIMITED P.O. BOX 1000 MAUMEE, OH 43697			1c Effective date of plan <u>02/01/1988</u> 2b Employer Identification Number (EIN) <u>26-1318190</u> 2c Sponsor's telephone number <u>419-887-3000</u> 2d Business code (see instructions) <u>336300</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	AMY ACS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") DANA HOLDING CORPORATION INVESTMENT COMMITTEE P.O. BOX 1000 MAUMEE, OH 43697	3b Administrator's EIN 26-1318190 3c Administrator's telephone number 419-887-3000
---	---

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	180
---	----------	-----

6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	167
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	7
d Subtotal. Add lines 6a , 6b , and 6c	6d	174
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	175
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	170
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
--	----------	--

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3F

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan SUPPLEMENTARY RETIREMENT INCOME PLAN FOR HOURLY EMPLOYEES AT THE VICTOR REINZ DIVISION-ROBINSON PLAN	B Three-digit plan number (PN) ▶	088
C Plan sponsor's name as shown on line 2a of Form 5500 DANA LIMITED	D Employer Identification Number (EIN) 26-1318190	

Part I	Service Provider Information (see instructions)
---------------	--

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 25 37 52	NONE	15863	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan SUPPLEMENTARY RETIREMENT INCOME PLAN FOR HOURLY EMPLOYEES AT THE VICTOR REINZ DIVISION-ROBINSON PLAN	B Three-digit plan number (PN) ►	088
C Plan sponsor's name as shown on line 2a of Form 5500 DANA LIMITED	D Employer Identification Number (EIN) 26-1318190	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	17659	19877
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	214543	153853
(9) Value of interest in common/collective trusts.....	1c(9)	2475735	2213821
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3088566	3409934
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5796503	5797485

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5796503	5797485
---	----	---------	---------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	203484	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		203484
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	9666	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9666
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	97795	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		97795
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		97495
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		234963
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		643403

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	571057	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		571057
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		55921
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	15443	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		15443
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		642421

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		982
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: SPILMAN, HILLS & HEIDEBRINK, LTD

(2) EIN: 34-1833111

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		50000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>SUPPLEMENTARY RETIREMENT INCOME PLAN FOR HOURLY EMPLOYEES AT THE VICTOR REINZ DIVISION-ROBINSON PLAN</u>	B Three-digit plan number (PN) ▶ <u>088</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DANA LIMITED</u>	D Employer Identification Number (EIN) <u>26-1318190</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-2186884</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**DANA SUPPLEMENTARY RETIREMENT
INCOME PLAN FOR
HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION -
ROBINSON PLANT
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
FOR THE YEARS ENDED
DECEMBER 31, 2010 AND 2009**

See Independent Auditors' Report

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Assets Available for Benefits.....	2
Statements of Changes in Assets Available for Benefits	3
Notes to Financial Statements.....	4
SUPPLEMENTAL SCHEDULE	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11



Independent Auditors' Report

Dana Holding Corporation Investment Committee
Dana Supplementary Retirement Income Plan for
Hourly Employees at the Victor Reinz Division -
Robinson Plant

We were engaged to audit the financial statements of the Dana Supplementary Retirement Income Plan for Hourly Employees at the Victor Reinz Division - Robinson Plant (the Plan) as of December 31, 2010 and 2009, and for the years then ended and the supplemental schedule as of December 31, 2010, as listed in the table of contents. These financial statements and this schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Spilman, Hills & Heidebrink, LLC

October 7, 2011

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Participant-Directed Investments, at Fair Value (Note 3)		
Registered investment companies	\$ 3,409,934	\$ 3,088,566
Common/collective trust	<u>2,213,821</u>	<u>2,475,735</u>
Total Participant-Directed Investments	5,623,755	5,564,301
Receivables		
Participant contributions	19,877	17,659
Participant loans (Note 3)	<u>153,853</u>	<u>214,543</u>
Total Receivables	173,730	232,202
Assets Available for Benefits at Fair Value	5,797,485	5,796,503
Adjustment from Fair Value to Contract Value for Interest in Common/Collective Trust Relating to Fully Benefit-Responsive Investment Contracts	<u>(87,171)</u>	<u>(53,531)</u>
Assets Available for Benefits	<u><u>\$ 5,710,314</u></u>	<u><u>\$ 5,742,972</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Additions to Assets Attributed to		
Investment income (Note 3)		
Net realized and unrealized gains, registered investment companies	\$ 234,963	\$ 286,691
Dividends, registered investment companies	97,795	107,954
Interest, common/collective trust	<u>63,855</u>	<u>80,501</u>
Total Investment Income	396,613	475,146
Interest, participant loans (Note 3)	9,666	12,315
Participant contributions	<u>203,484</u>	<u>162,240</u>
Total Additions	609,763	649,701
Deductions from Assets Attributed to		
Benefit payments	571,057	843,007
Deemed distributions of participant loans	55,921	46,621
Administrative fees and expenses	<u>15,443</u>	<u>15,701</u>
Total Deductions	<u>642,421</u>	<u>905,329</u>
Change in Assets Available for Benefits	(32,658)	(255,628)
Assets Available for Benefits at Beginning of Year	<u>5,742,972</u>	<u>5,998,600</u>
Assets Available for Benefits at End of Year	<u><u>\$ 5,710,314</u></u>	<u><u>\$ 5,742,972</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN

The following is a brief description of The Dana Supplementary Retirement Income Plan for Hourly Employees at the Victor Reinz Division - Robinson Plant (the Plan). Participants should refer to the Plan document for more complete information.

General - The Plan is a defined contribution employee benefit plan covering employees at the Dana Limited (the Company) Victor Reinz Division - Robinson Plant who belong to District 167 of the International Association of Machinists and Aerospace Workers, and its Local No. 2293, AFL-CIO (the Union). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Administration - The Plan is administered by the Investment Committee of Dana Holding Corporation, the Company's parent. The Investment Committee has caused the Plan to enter into a trust agreement with The Vanguard Fiduciary Trust Company (Vanguard) to manage the Plan assets in accordance with the terms of the Plan document.

Participation - Employees who belong to the collective bargaining unit represented by the Union generally become eligible to participate in the Plan upon their date of hire. Part-time employees do not become eligible to participate until they complete at least 1,000 hours of service in a plan year.

Vesting - Participants are completely vested in their accounts at all times. The Company reserves the right to impose vesting requirements on Company contributions at any time.

Contributions - An employer contribution of 3% of participants eligible compensation is made for any participants not accruing benefits under any defined benefit plan maintained by the Company or the Union. During 2010 and 2009, there were no participants eligible for this 3% contribution because of the Company's contributions to a multi-employer pension plan maintained by the Union.

Participants may defer up to 10% of their compensation, as defined in the Plan, on a pre-tax basis and 10% of their compensation on an after-tax basis. Participant contributions, including catch-up contributions for participants age 50 or over, are limited to the maximum amounts allowed under the Internal Revenue Code (IRC).

Participant Accounts - Participants may direct contributions into their accounts among the investment options available and may change their selection and transfer invested balances at their discretion in accordance with the terms of the Plan document. Each participant's account is credited with the participant's compensation deferrals, employer contributions and earnings and losses based on the performance of the investment options selected by the participant.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Benefit Payments - In accordance with the Plan provisions, upon retirement after attaining normal retirement age, earlier termination of employment or disability, participants may receive payment of their account balance in a lump-sum. Upon death, the participant's designated beneficiary is entitled to receive payment of the participant's account balance in a lump-sum distribution.

If the participant's account balance is \$1,000 or less, payment will be made in an immediate lump-sum without the participant's consent. If the account balance is greater than \$1,000 but less than \$5,000, payment will be made to an individual retirement account at Vanguard, or such other provider as the Company designates in accordance with Department of Labor guidelines, unless the participant requests a different disposition of his or her account balance within the applicable election period.

Hardship Withdrawals - Subject to approval by the plan administrator and in accordance with certain limitations set forth in the Plan, participants may make hardship withdrawals up to the amount of their compensation deferral contributions.

Participant Loans - The Plan may extend loans to participants with the approval of the plan administrator. Participant loans will not be made for less than \$1,000 or exceed the lesser of 50% of the participant's account balance or \$50,000. The \$50,000 maximum is reduced by the excess of the highest outstanding balance of loans to the participant for the previous 12-month period over the outstanding balance of loans to the participant as of the date of the loan. A participant may not have more than one loan outstanding at any time. Loans may be taken from compensation deferrals, rollover contributions, and earnings thereon. Loan terms cannot be longer than 60 months unless the loan is used to acquire a principal residence, in which case the term may not exceed 120 months. Interest on loans is charged at a rate equal to 1% above the prime rate quoted by *Reuters* on the last day of the month preceding the inception of the loan.

As participant loans are repaid, the amounts are allocated to the investment funds according to the participant's most recent election with respect to current contributions.

Party-In-Interest Transactions - The Plan's investments are managed by an affiliate of Vanguard. Vanguard is the trustee of the Plan and, therefore, transactions related to these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

Plan expenses and fees generally fall into three categories:

Investment Fees - These fees are borne by the plan participants and are generally assessed as a percentage of assets invested. They are paid in the form of an indirect charge that is deducted directly from investment returns. The participant's net total return is the return after these fees have been deducted. A portion of these fees are also used by Vanguard to pay plan administrative expenses as discussed below.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Party-In-Interest Transactions (Continued)

Plan Administrative Expenses - These are the fees that cover basic administrative services (such as plan recordkeeping, accounting, legal and trustee services) necessary for the Plan's day-to-day operations. A portion of the investment fees deducted from participant investment returns are used to pay administrative expenses. The remainder of administrative expenses (other than individual service fees described below) are paid by the Company.

Individual Service Fees - In addition to overall administrative expenses, there are individual service fees associated with optional features offered under the Plan. Individual service fees are charged separately to the accounts of individuals who choose to take advantage of a particular Plan feature. For example, participants initiating a loan against their account balances are charged a transaction fee as well as annual maintenance fees for the term of the loan.

Plan Termination - The intention of the Company is to continue the Plan indefinitely. However, the Company reserves the right to modify, amend or terminate the Plan at any time, subject to the provisions of ERISA. In the event of termination of the Plan, the full value of each participant's account as of the valuation date coincident with or next following the effective date of such termination would immediately become distributable to the participant or transferred to a successor Plan, as applicable.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accounts of the Plan are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan utilizes fair value measurements to record fair value adjustments to its investments and to determine fair value disclosures. Investments in registered investment companies and the Vanguard Retirement Savings Trust are recorded at fair value on a recurring basis. There were no other assets measured at fair value at December 31, 2010 and 2009.

The Plan classifies its investments at fair value in three levels based on the markets in which the investments are traded and the reliability of the assumptions used to determine fair value. Level 1 refers to securities valued using quoted prices in active markets for identical assets. Level 2 refers to securities not traded on an active market but for which observable market inputs are readily available. Level 3 refers to securities valued based on significant unobservable inputs. See Note 4 for further information regarding fair value of the Plan's investments.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Investments and Income Recognition (Continued)

One of the Plan's investments is the Vanguard Retirement Savings Trust (VRST), a common/collective trust which invests primarily in benefit-responsive investment contracts issued by insurance companies, banks or other financial institutions. The VRST has been recorded in the statements of assets available for benefits at fair value in accordance with GAAP. However, contract value is the relevant measurement attribute for that portion of the assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Therefore, an adjustment has been recorded to reflect these investments at contract value. Contract value is calculated as the sum of the principal balance plus accrued interest.

Purchases and sales of investments are recorded on a trade-date basis. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividends. Net realized and unrealized gains, registered investment companies include the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions - Participant contributions are recorded when withheld from compensation. Employer contributions are recorded in the period in which they become obligations of the Company.

Participant Loans Receivable - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as deemed distributions based upon terms of the Plan document. Deemed distributions of participant loans amounted to \$55,921 in 2010 and \$46,621 in 2009.

Benefit Payments - Benefit payments to participants are recorded when paid.

Income Tax Status - The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated April 26, 2002, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since the date of the determination letter; however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate income tax positions taken by the Plan and recognize a liability if the Plan has taken an uncertain income tax position that more likely than not would not be sustained upon examination by the applicable taxing jurisdictions. The plan administrator has analyzed the income tax positions taken by the Plan, and has concluded that, as of December 31, 2010, there are no uncertain income tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. Generally, the Plan is no longer subject to income tax examinations for years prior to 2007 under this IRS three-year statute of limitations.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties - The Plan's investments ultimately consist of stocks, bonds, fixed income securities and other investment securities that are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in value in the near term could materially affect participants' account balances and the amounts reported in the Plan's financial statements.

Subsequent Events - The plan administrator has evaluated subsequent events for recognition or disclosure in the financial statements through October 7, 2011, the date the financial statements were available to be issued.

Estimates and Assumptions - The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the recorded amounts of additions to and deductions from the Plan assets during the reporting period. Accordingly, actual results could differ from those estimates.

Reclassifications - Participant loans and interest earned thereon in the 2009 financial statements have been reclassified for comparative purposes to conform with the presentation in the 2010 financial statements.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) was obtained or derived from information supplied to the plan administrator and certified by Vanguard to be complete and accurate in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. This information has not been audited by independent auditors.

The following table presents the fair value of participant-directed investments that represent 5% or more of the Plan's assets available for benefits at either December 31:

	<u>2010</u>	<u>2009</u>
Vanguard 500 Index Fund	\$ 909,446	\$ 841,328
Vanguard Intermediate-Term Treasury Fund	768,242	707,671
Vanguard Wellington Fund	1,341,573	1,214,564
Vanguard Retirement Savings Trust *	2,213,821	2,475,735
Other investments	<u>390,673</u>	<u>325,003</u>
Total Participant-Directed Investments	<u>\$ 5,623,755</u>	<u>\$ 5,564,301</u>

* Investment stated at fair value (see Note 2). Contract value was \$2,126,650 at December 31, 2010 and \$2,422,204 at December 31, 2009.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE (Continued)

The Plan's investment income was as follows for the years ended December 31:

	<u>2010</u>	<u>2009</u>
Net realized and unrealized gains, registered investment companies	\$ 234,963	\$ 286,691
Dividends, registered investment companies	97,795	107,954
Interest, common/collective trust	<u>63,855</u>	<u>80,501</u>
Total Investment Income	<u>\$ 396,613</u>	<u>\$ 475,146</u>

Participant loans receivable were \$153,853 at December 31, 2010 and \$214,543 at December 31, 2009. Interest earned on these loans was \$9,666 in 2010 and \$12,315 in 2009.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan has classified its investments as follows:

Level 1 Fair Value Measurements: The fair value of the Plan's investments in registered investment companies is based on quoted prices in active markets, which represent the net asset values of shares held by the Plan at year-end.

Level 2 Fair Value Measurements: The fair value of the Vanguard Retirement Savings Trust, a common/collective trust, is based upon the quoted redemption value, as provided by Vanguard, of units owned by the Plan at year-end. Units of the trust are not available in an active market; however, the fair value is determined based on the fair value of the trust's underlying investments.

The tables below present, by level within the fair value hierarchy, the recorded amounts of the Plan's investments measured at fair value on a recurring basis.

	<u>December 31, 2010</u>			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Registered investment companies				
Bond	\$ 813,620	\$ 813,620	\$ -	\$ -
International	44,070	44,070	-	-
Large Blend	1,089,424	1,089,424	-	-
Large Growth	74,773	74,773	-	-
Large Value	1,388,047	1,388,047	-	-
Common/collective trust	<u>2,213,821</u>	<u>-</u>	<u>2,213,821</u>	<u>-</u>
Total Investments at Fair Value	<u>\$ 5,623,755</u>	<u>\$ 3,409,934</u>	<u>\$ 2,213,821</u>	<u>\$ -</u>

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

December 31, 2009				
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies				
Bond	\$ 751,855	\$ 751,855	\$ -	\$ -
International	58,573	58,573	-	-
Large Blend	955,818	955,818	-	-
Large Growth	61,709	61,709	-	-
Large Value	1,260,611	1,260,611	-	-
Common/collective trust	<u>2,475,735</u>	<u>-</u>	<u>2,475,735</u>	<u>-</u>
Total Investments at Fair Value	<u>\$ 5,564,301</u>	<u>\$ 3,088,566</u>	<u>\$ 2,475,735</u>	<u>\$ -</u>

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORMS 5500

The following is a reconciliation of assets available for benefits per the financial statements to Forms 5500 at December 31:

	2010	2009
Assets available for benefits per the financial statements	\$ 5,710,314	\$ 5,742,972
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>87,171</u>	<u>53,531</u>
Assets available for benefits per Forms 5500	<u>\$ 5,797,485</u>	<u>\$ 5,796,503</u>

The following is a reconciliation of change in assets available for benefits per the financial statements to Forms 5500 for the years ended December 31:

	2010	2009
Change in assets available for benefits per the financial statements	\$ (32,658)	\$ (255,628)
Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>33,640</u>	<u>90,336</u>
Change in assets available for benefits per Forms 5500	<u>\$ 982</u>	<u>\$ (165,292)</u>

See Independent Auditors' Report

SUPPLEMENTAL SCHEDULE

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EMPLOYER IDENTIFICATION NO. 26-1318190
PLAN NO. 088
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value
*	Vanguard 500 Index Fund	7,852 Shares	**	\$ 909,446
*	Vanguard Intermediate-Term Treasury Fund	67,806 Shares	**	768,242
*	Vanguard International Growth Fund	2,279 Shares	**	44,070
*	Vanguard LifeStrategy Conservative Growth Fund	3,079 Shares	**	50,369
*	Vanguard LifeStrategy Growth Fund	1,404 Shares	**	30,977
*	Vanguard LifeStrategy Income Fund	6,089 Shares	**	85,613
*	Vanguard LifeStrategy Moderate Growth Fund	665 Shares	**	13,019
*	Vanguard Long-Term Treasury Fund	4,099 Shares	**	45,378
*	Vanguard PRIMECAP Fund	1,136 Shares	**	74,773
*	Vanguard Wellington Fund	43,137 Shares	**	1,341,573
*	Vanguard Windsor Fund	3,440 Shares	**	46,474
*	Vanguard Retirement Savings Trust	2,126,650 Units (\$2,126,650 contract value)	**	2,213,821
*	Participant loans receivable	Interest rates ranging from 4.25% - 9.25%, due through September 2015	-	153,853
* Party-in-interest assets				
** Cost information is not required for these participant-directed investments				

**DANA SUPPLEMENTARY RETIREMENT
INCOME PLAN FOR
HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION -
ROBINSON PLANT
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
FOR THE YEARS ENDED
DECEMBER 31, 2010 AND 2009**

See Independent Auditors' Report

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Assets Available for Benefits.....	2
Statements of Changes in Assets Available for Benefits	3
Notes to Financial Statements.....	4
SUPPLEMENTAL SCHEDULE	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11



Independent Auditors' Report

Dana Holding Corporation Investment Committee
Dana Supplementary Retirement Income Plan for
Hourly Employees at the Victor Reinz Division -
Robinson Plant

We were engaged to audit the financial statements of the Dana Supplementary Retirement Income Plan for Hourly Employees at the Victor Reinz Division - Robinson Plant (the Plan) as of December 31, 2010 and 2009, and for the years then ended and the supplemental schedule as of December 31, 2010, as listed in the table of contents. These financial statements and this schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Spilman, Hills & Heidebrink, LLC

October 7, 2011

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Participant-Directed Investments, at Fair Value (Note 3)		
Registered investment companies	\$ 3,409,934	\$ 3,088,566
Common/collective trust	<u>2,213,821</u>	<u>2,475,735</u>
Total Participant-Directed Investments	5,623,755	5,564,301
Receivables		
Participant contributions	19,877	17,659
Participant loans (Note 3)	<u>153,853</u>	<u>214,543</u>
Total Receivables	173,730	232,202
Assets Available for Benefits at Fair Value	5,797,485	5,796,503
Adjustment from Fair Value to Contract Value for Interest in Common/Collective Trust Relating to Fully Benefit-Responsive Investment Contracts	<u>(87,171)</u>	<u>(53,531)</u>
Assets Available for Benefits	<u><u>\$ 5,710,314</u></u>	<u><u>\$ 5,742,972</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Additions to Assets Attributed to		
Investment income (Note 3)		
Net realized and unrealized gains, registered investment companies	\$ 234,963	\$ 286,691
Dividends, registered investment companies	97,795	107,954
Interest, common/collective trust	<u>63,855</u>	<u>80,501</u>
Total Investment Income	396,613	475,146
Interest, participant loans (Note 3)	9,666	12,315
Participant contributions	<u>203,484</u>	<u>162,240</u>
Total Additions	609,763	649,701
Deductions from Assets Attributed to		
Benefit payments	571,057	843,007
Deemed distributions of participant loans	55,921	46,621
Administrative fees and expenses	<u>15,443</u>	<u>15,701</u>
Total Deductions	<u>642,421</u>	<u>905,329</u>
Change in Assets Available for Benefits	(32,658)	(255,628)
Assets Available for Benefits at Beginning of Year	<u>5,742,972</u>	<u>5,998,600</u>
Assets Available for Benefits at End of Year	<u><u>\$ 5,710,314</u></u>	<u><u>\$ 5,742,972</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN

The following is a brief description of The Dana Supplementary Retirement Income Plan for Hourly Employees at the Victor Reinz Division - Robinson Plant (the Plan). Participants should refer to the Plan document for more complete information.

General - The Plan is a defined contribution employee benefit plan covering employees at the Dana Limited (the Company) Victor Reinz Division - Robinson Plant who belong to District 167 of the International Association of Machinists and Aerospace Workers, and its Local No. 2293, AFL-CIO (the Union). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Administration - The Plan is administered by the Investment Committee of Dana Holding Corporation, the Company's parent. The Investment Committee has caused the Plan to enter into a trust agreement with The Vanguard Fiduciary Trust Company (Vanguard) to manage the Plan assets in accordance with the terms of the Plan document.

Participation - Employees who belong to the collective bargaining unit represented by the Union generally become eligible to participate in the Plan upon their date of hire. Part-time employees do not become eligible to participate until they complete at least 1,000 hours of service in a plan year.

Vesting - Participants are completely vested in their accounts at all times. The Company reserves the right to impose vesting requirements on Company contributions at any time.

Contributions - An employer contribution of 3% of participants eligible compensation is made for any participants not accruing benefits under any defined benefit plan maintained by the Company or the Union. During 2010 and 2009, there were no participants eligible for this 3% contribution because of the Company's contributions to a multi-employer pension plan maintained by the Union.

Participants may defer up to 10% of their compensation, as defined in the Plan, on a pre-tax basis and 10% of their compensation on an after-tax basis. Participant contributions, including catch-up contributions for participants age 50 or over, are limited to the maximum amounts allowed under the Internal Revenue Code (IRC).

Participant Accounts - Participants may direct contributions into their accounts among the investment options available and may change their selection and transfer invested balances at their discretion in accordance with the terms of the Plan document. Each participant's account is credited with the participant's compensation deferrals, employer contributions and earnings and losses based on the performance of the investment options selected by the participant.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Benefit Payments - In accordance with the Plan provisions, upon retirement after attaining normal retirement age, earlier termination of employment or disability, participants may receive payment of their account balance in a lump-sum. Upon death, the participant's designated beneficiary is entitled to receive payment of the participant's account balance in a lump-sum distribution.

If the participant's account balance is \$1,000 or less, payment will be made in an immediate lump-sum without the participant's consent. If the account balance is greater than \$1,000 but less than \$5,000, payment will be made to an individual retirement account at Vanguard, or such other provider as the Company designates in accordance with Department of Labor guidelines, unless the participant requests a different disposition of his or her account balance within the applicable election period.

Hardship Withdrawals - Subject to approval by the plan administrator and in accordance with certain limitations set forth in the Plan, participants may make hardship withdrawals up to the amount of their compensation deferral contributions.

Participant Loans - The Plan may extend loans to participants with the approval of the plan administrator. Participant loans will not be made for less than \$1,000 or exceed the lesser of 50% of the participant's account balance or \$50,000. The \$50,000 maximum is reduced by the excess of the highest outstanding balance of loans to the participant for the previous 12-month period over the outstanding balance of loans to the participant as of the date of the loan. A participant may not have more than one loan outstanding at any time. Loans may be taken from compensation deferrals, rollover contributions, and earnings thereon. Loan terms cannot be longer than 60 months unless the loan is used to acquire a principal residence, in which case the term may not exceed 120 months. Interest on loans is charged at a rate equal to 1% above the prime rate quoted by *Reuters* on the last day of the month preceding the inception of the loan.

As participant loans are repaid, the amounts are allocated to the investment funds according to the participant's most recent election with respect to current contributions.

Party-In-Interest Transactions - The Plan's investments are managed by an affiliate of Vanguard. Vanguard is the trustee of the Plan and, therefore, transactions related to these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

Plan expenses and fees generally fall into three categories:

Investment Fees - These fees are borne by the plan participants and are generally assessed as a percentage of assets invested. They are paid in the form of an indirect charge that is deducted directly from investment returns. The participant's net total return is the return after these fees have been deducted. A portion of these fees are also used by Vanguard to pay plan administrative expenses as discussed below.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Party-In-Interest Transactions (Continued)

Plan Administrative Expenses - These are the fees that cover basic administrative services (such as plan recordkeeping, accounting, legal and trustee services) necessary for the Plan's day-to-day operations. A portion of the investment fees deducted from participant investment returns are used to pay administrative expenses. The remainder of administrative expenses (other than individual service fees described below) are paid by the Company.

Individual Service Fees - In addition to overall administrative expenses, there are individual service fees associated with optional features offered under the Plan. Individual service fees are charged separately to the accounts of individuals who choose to take advantage of a particular Plan feature. For example, participants initiating a loan against their account balances are charged a transaction fee as well as annual maintenance fees for the term of the loan.

Plan Termination - The intention of the Company is to continue the Plan indefinitely. However, the Company reserves the right to modify, amend or terminate the Plan at any time, subject to the provisions of ERISA. In the event of termination of the Plan, the full value of each participant's account as of the valuation date coincident with or next following the effective date of such termination would immediately become distributable to the participant or transferred to a successor Plan, as applicable.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accounts of the Plan are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan utilizes fair value measurements to record fair value adjustments to its investments and to determine fair value disclosures. Investments in registered investment companies and the Vanguard Retirement Savings Trust are recorded at fair value on a recurring basis. There were no other assets measured at fair value at December 31, 2010 and 2009.

The Plan classifies its investments at fair value in three levels based on the markets in which the investments are traded and the reliability of the assumptions used to determine fair value. Level 1 refers to securities valued using quoted prices in active markets for identical assets. Level 2 refers to securities not traded on an active market but for which observable market inputs are readily available. Level 3 refers to securities valued based on significant unobservable inputs. See Note 4 for further information regarding fair value of the Plan's investments.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Investments and Income Recognition (Continued)

One of the Plan's investments is the Vanguard Retirement Savings Trust (VRST), a common/collective trust which invests primarily in benefit-responsive investment contracts issued by insurance companies, banks or other financial institutions. The VRST has been recorded in the statements of assets available for benefits at fair value in accordance with GAAP. However, contract value is the relevant measurement attribute for that portion of the assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Therefore, an adjustment has been recorded to reflect these investments at contract value. Contract value is calculated as the sum of the principal balance plus accrued interest.

Purchases and sales of investments are recorded on a trade-date basis. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividends. Net realized and unrealized gains, registered investment companies include the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions - Participant contributions are recorded when withheld from compensation. Employer contributions are recorded in the period in which they become obligations of the Company.

Participant Loans Receivable - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as deemed distributions based upon terms of the Plan document. Deemed distributions of participant loans amounted to \$55,921 in 2010 and \$46,621 in 2009.

Benefit Payments - Benefit payments to participants are recorded when paid.

Income Tax Status - The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated April 26, 2002, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since the date of the determination letter; however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate income tax positions taken by the Plan and recognize a liability if the Plan has taken an uncertain income tax position that more likely than not would not be sustained upon examination by the applicable taxing jurisdictions. The plan administrator has analyzed the income tax positions taken by the Plan, and has concluded that, as of December 31, 2010, there are no uncertain income tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. Generally, the Plan is no longer subject to income tax examinations for years prior to 2007 under this IRS three-year statute of limitations.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties - The Plan's investments ultimately consist of stocks, bonds, fixed income securities and other investment securities that are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in value in the near term could materially affect participants' account balances and the amounts reported in the Plan's financial statements.

Subsequent Events - The plan administrator has evaluated subsequent events for recognition or disclosure in the financial statements through October 7, 2011, the date the financial statements were available to be issued.

Estimates and Assumptions - The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the recorded amounts of additions to and deductions from the Plan assets during the reporting period. Accordingly, actual results could differ from those estimates.

Reclassifications - Participant loans and interest earned thereon in the 2009 financial statements have been reclassified for comparative purposes to conform with the presentation in the 2010 financial statements.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) was obtained or derived from information supplied to the plan administrator and certified by Vanguard to be complete and accurate in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. This information has not been audited by independent auditors.

The following table presents the fair value of participant-directed investments that represent 5% or more of the Plan's assets available for benefits at either December 31:

	<u>2010</u>	<u>2009</u>
Vanguard 500 Index Fund	\$ 909,446	\$ 841,328
Vanguard Intermediate-Term Treasury Fund	768,242	707,671
Vanguard Wellington Fund	1,341,573	1,214,564
Vanguard Retirement Savings Trust *	2,213,821	2,475,735
Other investments	<u>390,673</u>	<u>325,003</u>
Total Participant-Directed Investments	<u>\$ 5,623,755</u>	<u>\$ 5,564,301</u>

* Investment stated at fair value (see Note 2). Contract value was \$2,126,650 at December 31, 2010 and \$2,422,204 at December 31, 2009.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE (Continued)

The Plan's investment income was as follows for the years ended December 31:

	<u>2010</u>	<u>2009</u>
Net realized and unrealized gains, registered investment companies	\$ 234,963	\$ 286,691
Dividends, registered investment companies	97,795	107,954
Interest, common/collective trust	<u>63,855</u>	<u>80,501</u>
Total Investment Income	<u>\$ 396,613</u>	<u>\$ 475,146</u>

Participant loans receivable were \$153,853 at December 31, 2010 and \$214,543 at December 31, 2009. Interest earned on these loans was \$9,666 in 2010 and \$12,315 in 2009.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan has classified its investments as follows:

Level 1 Fair Value Measurements: The fair value of the Plan's investments in registered investment companies is based on quoted prices in active markets, which represent the net asset values of shares held by the Plan at year-end.

Level 2 Fair Value Measurements: The fair value of the Vanguard Retirement Savings Trust, a common/collective trust, is based upon the quoted redemption value, as provided by Vanguard, of units owned by the Plan at year-end. Units of the trust are not available in an active market; however, the fair value is determined based on the fair value of the trust's underlying investments.

The tables below present, by level within the fair value hierarchy, the recorded amounts of the Plan's investments measured at fair value on a recurring basis.

	<u>December 31, 2010</u>			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Registered investment companies				
Bond	\$ 813,620	\$ 813,620	\$ -	\$ -
International	44,070	44,070	-	-
Large Blend	1,089,424	1,089,424	-	-
Large Growth	74,773	74,773	-	-
Large Value	1,388,047	1,388,047	-	-
Common/collective trust	<u>2,213,821</u>	<u>-</u>	<u>2,213,821</u>	<u>-</u>
Total Investments at Fair Value	<u>\$ 5,623,755</u>	<u>\$ 3,409,934</u>	<u>\$ 2,213,821</u>	<u>\$ -</u>

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

December 31, 2009				
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies				
Bond	\$ 751,855	\$ 751,855	\$ -	\$ -
International	58,573	58,573	-	-
Large Blend	955,818	955,818	-	-
Large Growth	61,709	61,709	-	-
Large Value	1,260,611	1,260,611	-	-
Common/collective trust	<u>2,475,735</u>	<u>-</u>	<u>2,475,735</u>	<u>-</u>
Total Investments at Fair Value	<u>\$ 5,564,301</u>	<u>\$ 3,088,566</u>	<u>\$ 2,475,735</u>	<u>\$ -</u>

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORMS 5500

The following is a reconciliation of assets available for benefits per the financial statements to Forms 5500 at December 31:

	2010	2009
Assets available for benefits per the financial statements	\$ 5,710,314	\$ 5,742,972
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>87,171</u>	<u>53,531</u>
Assets available for benefits per Forms 5500	<u>\$ 5,797,485</u>	<u>\$ 5,796,503</u>

The following is a reconciliation of change in assets available for benefits per the financial statements to Forms 5500 for the years ended December 31:

	2010	2009
Change in assets available for benefits per the financial statements	\$ (32,658)	\$ (255,628)
Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>33,640</u>	<u>90,336</u>
Change in assets available for benefits per Forms 5500	<u>\$ 982</u>	<u>\$ (165,292)</u>

See Independent Auditors' Report

SUPPLEMENTAL SCHEDULE

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EMPLOYER IDENTIFICATION NO. 26-1318190
PLAN NO. 088
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value
*	Vanguard 500 Index Fund	7,852 Shares	**	\$ 909,446
*	Vanguard Intermediate-Term Treasury Fund	67,806 Shares	**	768,242
*	Vanguard International Growth Fund	2,279 Shares	**	44,070
*	Vanguard LifeStrategy Conservative Growth Fund	3,079 Shares	**	50,369
*	Vanguard LifeStrategy Growth Fund	1,404 Shares	**	30,977
*	Vanguard LifeStrategy Income Fund	6,089 Shares	**	85,613
*	Vanguard LifeStrategy Moderate Growth Fund	665 Shares	**	13,019
*	Vanguard Long-Term Treasury Fund	4,099 Shares	**	45,378
*	Vanguard PRIMECAP Fund	1,136 Shares	**	74,773
*	Vanguard Wellington Fund	43,137 Shares	**	1,341,573
*	Vanguard Windsor Fund	3,440 Shares	**	46,474
*	Vanguard Retirement Savings Trust	2,126,650 Units (\$2,126,650 contract value)	**	2,213,821
*	Participant loans receivable	Interest rates ranging from 4.25% - 9.25%, due through September 2015	-	153,853
* Party-in-interest assets				
** Cost information is not required for these participant-directed investments				

**DANA SUPPLEMENTARY RETIREMENT
INCOME PLAN FOR
HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION -
ROBINSON PLANT
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
FOR THE YEARS ENDED
DECEMBER 31, 2010 AND 2009**

See Independent Auditors' Report

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Assets Available for Benefits.....	2
Statements of Changes in Assets Available for Benefits	3
Notes to Financial Statements.....	4
SUPPLEMENTAL SCHEDULE	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11



Independent Auditors' Report

Dana Holding Corporation Investment Committee
Dana Supplementary Retirement Income Plan for
Hourly Employees at the Victor Reinz Division -
Robinson Plant

We were engaged to audit the financial statements of the Dana Supplementary Retirement Income Plan for Hourly Employees at the Victor Reinz Division - Robinson Plant (the Plan) as of December 31, 2010 and 2009, and for the years then ended and the supplemental schedule as of December 31, 2010, as listed in the table of contents. These financial statements and this schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Spilman, Hills & Heidebrink, LLC

October 7, 2011

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Participant-Directed Investments, at Fair Value (Note 3)		
Registered investment companies	\$ 3,409,934	\$ 3,088,566
Common/collective trust	<u>2,213,821</u>	<u>2,475,735</u>
Total Participant-Directed Investments	5,623,755	5,564,301
Receivables		
Participant contributions	19,877	17,659
Participant loans (Note 3)	<u>153,853</u>	<u>214,543</u>
Total Receivables	173,730	232,202
Assets Available for Benefits at Fair Value	5,797,485	5,796,503
Adjustment from Fair Value to Contract Value for Interest in Common/Collective Trust Relating to Fully Benefit-Responsive Investment Contracts	<u>(87,171)</u>	<u>(53,531)</u>
Assets Available for Benefits	<u><u>\$ 5,710,314</u></u>	<u><u>\$ 5,742,972</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Additions to Assets Attributed to		
Investment income (Note 3)		
Net realized and unrealized gains, registered investment companies	\$ 234,963	\$ 286,691
Dividends, registered investment companies	97,795	107,954
Interest, common/collective trust	<u>63,855</u>	<u>80,501</u>
Total Investment Income	396,613	475,146
Interest, participant loans (Note 3)	9,666	12,315
Participant contributions	<u>203,484</u>	<u>162,240</u>
Total Additions	609,763	649,701
Deductions from Assets Attributed to		
Benefit payments	571,057	843,007
Deemed distributions of participant loans	55,921	46,621
Administrative fees and expenses	<u>15,443</u>	<u>15,701</u>
Total Deductions	<u>642,421</u>	<u>905,329</u>
Change in Assets Available for Benefits	(32,658)	(255,628)
Assets Available for Benefits at Beginning of Year	<u>5,742,972</u>	<u>5,998,600</u>
Assets Available for Benefits at End of Year	<u><u>\$ 5,710,314</u></u>	<u><u>\$ 5,742,972</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN

The following is a brief description of The Dana Supplementary Retirement Income Plan for Hourly Employees at the Victor Reinz Division - Robinson Plant (the Plan). Participants should refer to the Plan document for more complete information.

General - The Plan is a defined contribution employee benefit plan covering employees at the Dana Limited (the Company) Victor Reinz Division - Robinson Plant who belong to District 167 of the International Association of Machinists and Aerospace Workers, and its Local No. 2293, AFL-CIO (the Union). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Administration - The Plan is administered by the Investment Committee of Dana Holding Corporation, the Company's parent. The Investment Committee has caused the Plan to enter into a trust agreement with The Vanguard Fiduciary Trust Company (Vanguard) to manage the Plan assets in accordance with the terms of the Plan document.

Participation - Employees who belong to the collective bargaining unit represented by the Union generally become eligible to participate in the Plan upon their date of hire. Part-time employees do not become eligible to participate until they complete at least 1,000 hours of service in a plan year.

Vesting - Participants are completely vested in their accounts at all times. The Company reserves the right to impose vesting requirements on Company contributions at any time.

Contributions - An employer contribution of 3% of participants eligible compensation is made for any participants not accruing benefits under any defined benefit plan maintained by the Company or the Union. During 2010 and 2009, there were no participants eligible for this 3% contribution because of the Company's contributions to a multi-employer pension plan maintained by the Union.

Participants may defer up to 10% of their compensation, as defined in the Plan, on a pre-tax basis and 10% of their compensation on an after-tax basis. Participant contributions, including catch-up contributions for participants age 50 or over, are limited to the maximum amounts allowed under the Internal Revenue Code (IRC).

Participant Accounts - Participants may direct contributions into their accounts among the investment options available and may change their selection and transfer invested balances at their discretion in accordance with the terms of the Plan document. Each participant's account is credited with the participant's compensation deferrals, employer contributions and earnings and losses based on the performance of the investment options selected by the participant.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Benefit Payments - In accordance with the Plan provisions, upon retirement after attaining normal retirement age, earlier termination of employment or disability, participants may receive payment of their account balance in a lump-sum. Upon death, the participant's designated beneficiary is entitled to receive payment of the participant's account balance in a lump-sum distribution.

If the participant's account balance is \$1,000 or less, payment will be made in an immediate lump-sum without the participant's consent. If the account balance is greater than \$1,000 but less than \$5,000, payment will be made to an individual retirement account at Vanguard, or such other provider as the Company designates in accordance with Department of Labor guidelines, unless the participant requests a different disposition of his or her account balance within the applicable election period.

Hardship Withdrawals - Subject to approval by the plan administrator and in accordance with certain limitations set forth in the Plan, participants may make hardship withdrawals up to the amount of their compensation deferral contributions.

Participant Loans - The Plan may extend loans to participants with the approval of the plan administrator. Participant loans will not be made for less than \$1,000 or exceed the lesser of 50% of the participant's account balance or \$50,000. The \$50,000 maximum is reduced by the excess of the highest outstanding balance of loans to the participant for the previous 12-month period over the outstanding balance of loans to the participant as of the date of the loan. A participant may not have more than one loan outstanding at any time. Loans may be taken from compensation deferrals, rollover contributions, and earnings thereon. Loan terms cannot be longer than 60 months unless the loan is used to acquire a principal residence, in which case the term may not exceed 120 months. Interest on loans is charged at a rate equal to 1% above the prime rate quoted by *Reuters* on the last day of the month preceding the inception of the loan.

As participant loans are repaid, the amounts are allocated to the investment funds according to the participant's most recent election with respect to current contributions.

Party-In-Interest Transactions - The Plan's investments are managed by an affiliate of Vanguard. Vanguard is the trustee of the Plan and, therefore, transactions related to these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

Plan expenses and fees generally fall into three categories:

Investment Fees - These fees are borne by the plan participants and are generally assessed as a percentage of assets invested. They are paid in the form of an indirect charge that is deducted directly from investment returns. The participant's net total return is the return after these fees have been deducted. A portion of these fees are also used by Vanguard to pay plan administrative expenses as discussed below.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Party-In-Interest Transactions (Continued)

Plan Administrative Expenses - These are the fees that cover basic administrative services (such as plan recordkeeping, accounting, legal and trustee services) necessary for the Plan's day-to-day operations. A portion of the investment fees deducted from participant investment returns are used to pay administrative expenses. The remainder of administrative expenses (other than individual service fees described below) are paid by the Company.

Individual Service Fees - In addition to overall administrative expenses, there are individual service fees associated with optional features offered under the Plan. Individual service fees are charged separately to the accounts of individuals who choose to take advantage of a particular Plan feature. For example, participants initiating a loan against their account balances are charged a transaction fee as well as annual maintenance fees for the term of the loan.

Plan Termination - The intention of the Company is to continue the Plan indefinitely. However, the Company reserves the right to modify, amend or terminate the Plan at any time, subject to the provisions of ERISA. In the event of termination of the Plan, the full value of each participant's account as of the valuation date coincident with or next following the effective date of such termination would immediately become distributable to the participant or transferred to a successor Plan, as applicable.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accounts of the Plan are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan utilizes fair value measurements to record fair value adjustments to its investments and to determine fair value disclosures. Investments in registered investment companies and the Vanguard Retirement Savings Trust are recorded at fair value on a recurring basis. There were no other assets measured at fair value at December 31, 2010 and 2009.

The Plan classifies its investments at fair value in three levels based on the markets in which the investments are traded and the reliability of the assumptions used to determine fair value. Level 1 refers to securities valued using quoted prices in active markets for identical assets. Level 2 refers to securities not traded on an active market but for which observable market inputs are readily available. Level 3 refers to securities valued based on significant unobservable inputs. See Note 4 for further information regarding fair value of the Plan's investments.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Investments and Income Recognition (Continued)

One of the Plan's investments is the Vanguard Retirement Savings Trust (VRST), a common/collective trust which invests primarily in benefit-responsive investment contracts issued by insurance companies, banks or other financial institutions. The VRST has been recorded in the statements of assets available for benefits at fair value in accordance with GAAP. However, contract value is the relevant measurement attribute for that portion of the assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Therefore, an adjustment has been recorded to reflect these investments at contract value. Contract value is calculated as the sum of the principal balance plus accrued interest.

Purchases and sales of investments are recorded on a trade-date basis. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividends. Net realized and unrealized gains, registered investment companies include the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions - Participant contributions are recorded when withheld from compensation. Employer contributions are recorded in the period in which they become obligations of the Company.

Participant Loans Receivable - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as deemed distributions based upon terms of the Plan document. Deemed distributions of participant loans amounted to \$55,921 in 2010 and \$46,621 in 2009.

Benefit Payments - Benefit payments to participants are recorded when paid.

Income Tax Status - The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated April 26, 2002, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since the date of the determination letter; however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires plan management to evaluate income tax positions taken by the Plan and recognize a liability if the Plan has taken an uncertain income tax position that more likely than not would not be sustained upon examination by the applicable taxing jurisdictions. The plan administrator has analyzed the income tax positions taken by the Plan, and has concluded that, as of December 31, 2010, there are no uncertain income tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. Generally, the Plan is no longer subject to income tax examinations for years prior to 2007 under this IRS three-year statute of limitations.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties - The Plan's investments ultimately consist of stocks, bonds, fixed income securities and other investment securities that are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in value in the near term could materially affect participants' account balances and the amounts reported in the Plan's financial statements.

Subsequent Events - The plan administrator has evaluated subsequent events for recognition or disclosure in the financial statements through October 7, 2011, the date the financial statements were available to be issued.

Estimates and Assumptions - The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the recorded amounts of additions to and deductions from the Plan assets during the reporting period. Accordingly, actual results could differ from those estimates.

Reclassifications - Participant loans and interest earned thereon in the 2009 financial statements have been reclassified for comparative purposes to conform with the presentation in the 2010 financial statements.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) was obtained or derived from information supplied to the plan administrator and certified by Vanguard to be complete and accurate in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. This information has not been audited by independent auditors.

The following table presents the fair value of participant-directed investments that represent 5% or more of the Plan's assets available for benefits at either December 31:

	<u>2010</u>	<u>2009</u>
Vanguard 500 Index Fund	\$ 909,446	\$ 841,328
Vanguard Intermediate-Term Treasury Fund	768,242	707,671
Vanguard Wellington Fund	1,341,573	1,214,564
Vanguard Retirement Savings Trust *	2,213,821	2,475,735
Other investments	<u>390,673</u>	<u>325,003</u>
Total Participant-Directed Investments	<u>\$ 5,623,755</u>	<u>\$ 5,564,301</u>

* Investment stated at fair value (see Note 2). Contract value was \$2,126,650 at December 31, 2010 and \$2,422,204 at December 31, 2009.

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE (Continued)

The Plan's investment income was as follows for the years ended December 31:

	<u>2010</u>	<u>2009</u>
Net realized and unrealized gains, registered investment companies	\$ 234,963	\$ 286,691
Dividends, registered investment companies	97,795	107,954
Interest, common/collective trust	<u>63,855</u>	<u>80,501</u>
Total Investment Income	<u>\$ 396,613</u>	<u>\$ 475,146</u>

Participant loans receivable were \$153,853 at December 31, 2010 and \$214,543 at December 31, 2009. Interest earned on these loans was \$9,666 in 2010 and \$12,315 in 2009.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan has classified its investments as follows:

Level 1 Fair Value Measurements: The fair value of the Plan's investments in registered investment companies is based on quoted prices in active markets, which represent the net asset values of shares held by the Plan at year-end.

Level 2 Fair Value Measurements: The fair value of the Vanguard Retirement Savings Trust, a common/collective trust, is based upon the quoted redemption value, as provided by Vanguard, of units owned by the Plan at year-end. Units of the trust are not available in an active market; however, the fair value is determined based on the fair value of the trust's underlying investments.

The tables below present, by level within the fair value hierarchy, the recorded amounts of the Plan's investments measured at fair value on a recurring basis.

	<u>December 31, 2010</u>			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Registered investment companies				
Bond	\$ 813,620	\$ 813,620	\$ -	\$ -
International	44,070	44,070	-	-
Large Blend	1,089,424	1,089,424	-	-
Large Growth	74,773	74,773	-	-
Large Value	1,388,047	1,388,047	-	-
Common/collective trust	<u>2,213,821</u>	<u>-</u>	<u>2,213,821</u>	<u>-</u>
Total Investments at Fair Value	<u>\$ 5,623,755</u>	<u>\$ 3,409,934</u>	<u>\$ 2,213,821</u>	<u>\$ -</u>

See Independent Auditors' Report

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

December 31, 2009				
	Fair Value	Level 1	Level 2	Level 3
Registered investment companies				
Bond	\$ 751,855	\$ 751,855	\$ -	\$ -
International	58,573	58,573	-	-
Large Blend	955,818	955,818	-	-
Large Growth	61,709	61,709	-	-
Large Value	1,260,611	1,260,611	-	-
Common/collective trust	<u>2,475,735</u>	<u>-</u>	<u>2,475,735</u>	<u>-</u>
Total Investments at Fair Value	<u>\$ 5,564,301</u>	<u>\$ 3,088,566</u>	<u>\$ 2,475,735</u>	<u>\$ -</u>

NOTE 5 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORMS 5500

The following is a reconciliation of assets available for benefits per the financial statements to Forms 5500 at December 31:

	2010	2009
Assets available for benefits per the financial statements	\$ 5,710,314	\$ 5,742,972
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>87,171</u>	<u>53,531</u>
Assets available for benefits per Forms 5500	<u>\$ 5,797,485</u>	<u>\$ 5,796,503</u>

The following is a reconciliation of change in assets available for benefits per the financial statements to Forms 5500 for the years ended December 31:

	2010	2009
Change in assets available for benefits per the financial statements	\$ (32,658)	\$ (255,628)
Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>33,640</u>	<u>90,336</u>
Change in assets available for benefits per Forms 5500	<u>\$ 982</u>	<u>\$ (165,292)</u>

See Independent Auditors' Report

SUPPLEMENTAL SCHEDULE

DANA SUPPLEMENTARY RETIREMENT INCOME PLAN
FOR HOURLY EMPLOYEES AT THE
VICTOR REINZ DIVISION - ROBINSON PLANT
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EMPLOYER IDENTIFICATION NO. 26-1318190
PLAN NO. 088
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value
*	Vanguard 500 Index Fund	7,852 Shares	**	\$ 909,446
*	Vanguard Intermediate-Term Treasury Fund	67,806 Shares	**	768,242
*	Vanguard International Growth Fund	2,279 Shares	**	44,070
*	Vanguard LifeStrategy Conservative Growth Fund	3,079 Shares	**	50,369
*	Vanguard LifeStrategy Growth Fund	1,404 Shares	**	30,977
*	Vanguard LifeStrategy Income Fund	6,089 Shares	**	85,613
*	Vanguard LifeStrategy Moderate Growth Fund	665 Shares	**	13,019
*	Vanguard Long-Term Treasury Fund	4,099 Shares	**	45,378
*	Vanguard PRIMECAP Fund	1,136 Shares	**	74,773
*	Vanguard Wellington Fund	43,137 Shares	**	1,341,573
*	Vanguard Windsor Fund	3,440 Shares	**	46,474
*	Vanguard Retirement Savings Trust	2,126,650 Units (\$2,126,650 contract value)	**	2,213,821
*	Participant loans receivable	Interest rates ranging from 4.25% - 9.25%, due through September 2015	-	153,853
* Party-in-interest assets				
** Cost information is not required for these participant-directed investments				