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Activity related to the plan for the last three years is as follows:

	2003	2002	2001
Dividends and interest credited to participants' accounts	\$ 1	\$ 1	\$ 2
Mark-to-market adjustments	3	(1)	(1)
Accrued for bonuses	10	10	
	—	—	—
Charge to expense	\$ 14	\$ 10	\$ 1
	■	■	■

In order to satisfy a portion of our deferred compensation obligations to retirees and other former employees under this plan, we distributed shares totaling 9,437 in 2003, 48,301 in 2002 and 25,106 in 2001.

We also have two successive Restricted Stock Plans under which the Compensation Committee may grant restricted common shares to key employees. The shares are subject to forfeiture until the restrictions lapse or terminate. Generally, the employee must remain employed with us for a specified number of years after the date of grant to avoid forfeiting the shares. Dividends on granted restricted shares may be paid to participants in cash but have historically been credited in the form of additional restricted shares. Participants can elect to convert their unvested restricted stock into an equal number of restricted stock units under certain conditions. The number of restricted shares converted to restricted units was 42,049 in 2003, 31,540 in 2002 and 27,500 in 2001. The units, which are credited with the equivalent of dividends, are payable in unrestricted stock upon retirement or termination of employment.

Grants were made under the 1989 Restricted Stock Plan through February 1999, at which time the authorization to grant restricted stock awards under this plan lapsed. At December 31, 2003, there were 468,177 shares available for issuance in connection with dividends under this plan.

Under the 1999 Restricted Stock Plan, there were 53,900 shares granted in 2003, 8,000 shares in 2002 and 529,000 shares in 2001. At December 31, 2003, there were 851,123 shares available for future grants and dividends under this plan, including 30,660 shares as a result of forfeitures in 2003.

Charges to expense for these plans were \$2 in 2003, \$1 in 2002 and \$3 in 2001.

Note 14. Pension and Other Postretirement Benefits

We provide defined contribution and defined benefit, qualified and nonqualified, pension plans for certain employees. We also provide other postretirement benefits including medical and life insurance for certain employees upon retirement.

Under the terms of the defined contribution retirement plans, employee and employer contributions may be directed into a number of diverse investments. None of these defined contribution plans allow direct investment of contributions in Dana stock.