

Table of Contents**DANA CORPORATION AND CONSOLIDATED SUBSIDIARIES****SCHEDULE II(a) — VALUATION AND QUALIFYING ACCOUNTS AND RESERVES  
ALLOWANCE FOR DOUBTFUL ACCOUNTS RECEIVABLE**

|                     | <b>Balance at<br/>beginning of<br/>period</b> | <b>Additions<br/>charged to<br/>income</b> | <b>Trade accounts<br/>receivable<br/>“written off”<br/>net of<br/>recoveries</b> | <b>Adjustments<br/>arising<br/>from change<br/>in currency<br/>exchange rates<br/>and other items</b> | <b>Balance at<br/>end of<br/>period</b> |
|---------------------|-----------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>Year ended —</b> |                                               |                                            |                                                                                  |                                                                                                       |                                         |
| December 31, 2001   | \$41,970,000                                  | \$25,899,984                               | \$(21,338,232)                                                                   | \$(1,471,718)                                                                                         | \$45,060,034                            |
| December 31, 2002   | 45,060,034                                    | 26,751,000                                 | (27,332,000)                                                                     | (4,930,034)                                                                                           | 39,549,000                              |
| December 31, 2003   | 39,549,000                                    | 7,531,000                                  | (14,223,000)                                                                     | 5,044,000                                                                                             | 37,901,000                              |