Benefit obligations of the U.S. non-qualified and certain non-U.S. pension plans, amounting to $114 at December 31, 2001, and the other postretirement benefit plans are not funded.

Components of net periodic benefit costs for the last three years are as follows:

	Pension Benefits			Other Benefits		
	1999	2000	**2001**	1999	2000	**2001**
Service cost	$78	$76	**$ 66**	$18	$16	**$ 14**
Interest cost	153	168	**172**	69	79	**91**
Expected return on plan assets	(219)	(232)	**(241)**			
Amortization of transition obligation	3	3	**1**			
Amortization of prior service cost	23	23	**13**	(10)	(7)	**(6)**
Recognized net actuarial gain (loss)	5	(6)	**(20)**	4	10	**13**
Net periodic benefit cost	43	32	**(9)**	81	98	**112**
Curtailment (gain) loss		18	**4**		(23)	**(2)**
Settlement (gain) loss		(3)	**2**			
Termination expenses			**10**			
Net periodic benefit cost after curtailments and settlements	$43	$47	**$7**	$81	$75	**$110**

The assumptions used in the measurement of pension benefit obligations are as follows:

	U.S. Plans		
	1999	2000	**2001**
Discount rate	7.25%	7.75%	**7.5%**
Expected return on plan assets	9.25%	9.25%	**9.5%**
Rate of compensation increase	4.31 - 5%	4.31 - 5%	**5%**

	Non-U.S. Plans		
	1999	2000	**2001**
Discount rate	5.5 - 7%	5.5 - 7.75%	**6% - 6.75%**
Expected return on plan assets	6.5 - 9%	6.5 - 9%	**7% - 7.5%**
Rate of compensation increase	3 - 5%	2.5 - 5%	**3% - 5%**

The assumptions used in the measurement of other postretirement benefit obligations are as follows:

	1999	2000	**2001**
Discount rate	7.25%	7.75%	**7.5%**
Initial weighted health care costs trend rate	7.2%	6.8%	**8.1%**
Ultimate health care costs trend rate	5%	5%	**5%**
Years to ultimate	9	9	**9**

Assumed health care costs trend rates have a significant effect on the health care plan. A one-percentage-point change in assumed health care costs trend rates would have the following effects for 2001:

	1% Point Increase	**1% Point Decrease**
Effect on total of service and interest cost components	$9	$(7)
Effect on postretirement benefit obligations	115	(99)

Note 13. Business Segments

Our operations are organized into six market-focused Strategic Business Units (SBUs). This structure allows our people in each of these areas to focus their resources to benefit Dana and our global customers. In December 2001, we combined the Fluid Systems Group and most of the operations of the Engine Systems Group to form the Engine and Fluid Management Group. The segment information has been restated to reflect all changes made to the SBU alignment in 2001.

The Automotive Systems Group (ASG) produces light duty axles, driveshafts, structural products (such as engine cradles and frames), transfer cases, original equipment brakes and integrated modules and systems for the light vehicle market and driveshafts for the heavy truck market.

The Automotive Aftermarket Group (AAG) sells primarily hydraulic brake components and disc brakes for light vehicle applications, internal engine hard parts, chassis products and a complete line of filtration products for a variety of applications.

The Engine and Fluid Management Group (EFMG) serves the automotive, light to heavy truck, leisure and outdoor power equipment and industrial markets with sealing products, internal engine hard parts, electronic modules, sensors and an extensive line of products for the pumping, routing and thermal management of fluid systems.

Commercial Vehicle Systems (CVS) is a major supplier of heavy axles and brakes, drivetrain components and trailer products to the medium and heavy truck markets.

The Off-Highway Systems Group (OHSG) produces axles and brakes, transaxles, power-shift transmissions, torque converters and electronic controls for the construction, agriculture, mining, specialty chassis, outdoor power, material handling, forestry and leisure/utility equipment markets.

For some time, we have also been a leading provider of lease financing services in selected markets through our wholly-owned subsidiary, Dana Credit Corporation (DCC). DCC and its subsidiaries provide leasing and financing services to selected markets primarily in the U.S., Canada, the United Kingdom and continental Europe. We announced our intention to pursue the sale of the businesses of DCC in October 2001.