

RESOLUTIONS
OF THE SHAREHOLDERS OF
VICTOR MANUFACTURING & GASKET COMPANY

RESOLVED that this corporation shall be dissolved voluntarily pursuant to Section 76 of the Business Corporation Act of the State of Illinois as soon as practicable after the transfer of all of the corporation's property and business to its sole shareholder, Dana Corporation, a Virginia corporation, of Toledo, Ohio, and the cessation of its carrying on business as provided in the plan of complete liquidation pursuant to Section 332 (b), and the basis of property received determined pursuant to Section 334 (b) (2), of the Internal Revenue Code of 1954, as amended; and be it

FURTHER RESOLVED that the officers of this corporation be, and they hereby are, authorized and directed to take all such steps, and to make, execute, and deliver all such contracts, documents, deeds, bills of sale and other instruments as they may deem necessary or desirable to transfer all of the assets of this corporation to Dana Corporation in complete cancellation and redemption of the capital stock of this corporation, and to effect a voluntary dissolution of this corporation in accordance with the laws of the State of Illinois; and be it

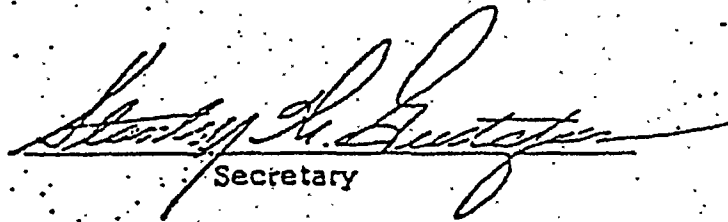
FURTHER RESOLVED that the following plan for the complete liquidation of the corporation be, and it hereby is, adopted:

1. Victor Manufacturing & Gasket Company shall be completely liquidated in the manner hereinafter set forth.
2. All assets of the corporation, including the net proceeds of any sales of the corporation's properties and assets, after payment of, or the making of suitable provisions for, debts, liabilities and expenses of the corporation, shall be distributed to the corporation's sole shareholder, Dana Corporation, a Virginia corporation, in complete cancellation and redemption of all the corporation's outstanding stock, such distribution to be made on or before August 31, 1967.
3. As soon as practicable after the transfer of all of the corporation's property and business and the cessation of its carrying on business, this corporation shall be dissolved and its corporate existence terminated in accordance with the laws of the State of Illinois.

CERTIFICATION

I, STANLEY W. GUSTAFSON, Secretary of Victor Manufacturing & Gasket Company, an Illinois corporation, do hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution adopted by the shareholders of Victor Manufacturing & Gasket Company at a meeting duly called and held at 5750 West Roosevelt Road in Chicago, Illinois, on the 21st day of March, A.D. 1967, at which meeting a quorum was at all times present and voted.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Corporation this 31st day of March, 1967.


Secretary