



March 14, 1968

Continental Illinois National Bank
and Trust Company of Chicago
as Trustee - The Victor (Churubusco) Pension Trust PT-83099
231 South LaSalle Street
Chicago, Illinois 60690

Attn: Mr. R. H. Clements, Secretary

Gentlemen:

This is to confirm that the information required by Regulations 1.404 (a)-2 relative to the Victor (Churubusco) Pension Trust (amended on August 31, 1967, to allow Dana Corporation to be substituted for Victor Manufacturing & Gasket Company) for the Trust year ended December 31, 1967, will be filed as a supplement to the Dana Corporation income tax return for the Company year ended August 31, 1968, with the District Director of Internal Revenue at Cleveland, Ohio.

Very truly yours,

VICTOR DIVISIONS - DANA CORPORATION

S. W. Gustafson
Administrative Assistant

LMW

bcc- Mr. E. W. Walley ✓
Mr. C. H. Hanf

VPD-158-0001049