

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
Dana Corporation, *et al.*, : Case No. 06-10354 (BRL)
Debtors. : (Jointly Administered)
: :
: :
----- X

**SECOND ORDER DISALLOWING CERTAIN
CLAIMS FOR WHICH THERE IS NO LIABILITY**

(TIER II — BOOKS AND RECORDS)

This matter coming before the Court on the Second Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Claims for Which There Is No Liability (Tier II — Books and Records) (the "Objection"),¹ filed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"); the following responses (collectively, the "Responses") having been filed:

- (a) Response of Security Guards, Inc. in Opposition to the Second Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Claims for Which there is No Liability [Docket No. 5793] (the "Security Guards Response");
- (b) Declaration of Debra Sakai Regarding Department of Taxation, State of Hawaii's Response to Second Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Claims for Which There Is No Liability; Exhibits A – B [Docket No. 5842] (the "Hawaii Response");
- (c) Response of Injection Research Specialists, Inc. to Second Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow

¹ Capitalized terms not otherwise defined herein have the meanings given to them in the Objection.

Certain Claims for Which There is No Liability [Docket No. 5753] (the "Injection Response");

- (d) Response of Ohio Department of Taxation to Debtor's Second Omnibus Objection to Claims [Docket No. 5774] (the "Ohio Response"); and
- (e) Response to Notice of Second Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Claims for Which There is No Liability, filed by Brenda Robinson Babb, as assignee of Renaissance Enterprises, Inc, [Docket No. 5908] (the "Babb Response");

the Court having reviewed the Objection, the Declaration of Carrienne J. M. Basler attached to the Objection as Exhibit B (the "Declaration") and the Responses; the Court having heard the statements of counsel regarding the relief requested in the Objection at a hearing before the Court (the "Hearing"); the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and (c) notice of the Objection and the Hearing was sufficient under the circumstances and in full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules and the Claims Procedures Order; and the Court having determined that the legal and factual bases set forth in the Objection, the Declaration and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Hawaii Response is OVERRULED.
3. The Security Guards Response shall be addressed in a separate order

reflecting the Court's ruling at the Hearing. By no later than 4:00 p.m. prevailing eastern time on August 20, 2007, the Debtors and Security Guards, Inc. shall submit a joint proposed order on the Objection and the Security Guards Response for the Court's consideration; or, if the Debtors

and Security Guards, Inc. cannot agree on a proposed order, each of them shall submit a proposed order for the Court's consideration.

4. Each of the Contingent Contribution Claims identified on Exhibit A attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502(e)(1)(B) of the Bankruptcy Code.

5. Each of the No-Liability Claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

6. By agreement of the parties and consistent with the Claims Procedures Order, the hearing on the Objection is adjourned to August 22, 2007 at 10:00 a.m., Eastern Time, solely with respect to the Ohio Response (including with respect to Claim Number 12864, filed by the Ohio Department of Taxation).

7. By agreement of the parties and consistent with the Claims Procedures Order, the hearing on the Objection is adjourned to September 5, 2007 at 10:00 a.m., Eastern Time, solely with respect to: (a) the Injection Response (including with respect to Claim Number 11655, filed by Injection Research Specialists, Inc.); and (b) Claim No. 1581, filed by Infun For, S.p.A.

8. By agreement of the parties and consistent with the Claims Procedures Order, the hearing on the Objection is adjourned to a mutually acceptable time and date to be determined in the future solely with respect to the Babb Response (including with respect to Claim Number 14059, filed by Renaissance Enterprises, Inc.).

9. The Debtors hereby withdraw the Objection without prejudice, solely with respect to the following claims (collectively, the "Excluded Claims"): (a) Claim Number 8912, filed by Tennessee Department of Revenue; (b) Claim Number 4, filed by Fair Harbor Capital LLC (transferor: Lowry Computer Products); and (c) Claim Number 5920, filed by MTD Products, Inc. The Debtors retain their respective rights to object to each of the Excluded Claims on any and all available grounds.

10. The Debtors; the Debtors' claims and noticing agent, The BMC Group, Inc.; and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.

Dated: August 20, 2007
New York, New York

/s/Burton R. Lifland
UNITED STATES BANKRUPTCY JUDGE