

TENNECO AUTOMOTIVE INC. AND CONSOLIDATED SUBSIDIARIES
BALANCE SHEETS
(Unaudited)
(Millions)

	March 31, 2005	Restated December 31, 2004
Assets		
Cash and Cash Equivalents	\$ 68	\$ 214
Receivables, Net	556 (a)	488 (a)
Inventories	432	396
Other Current Assets	212	194
Investments and Other Assets	694	693
Plant, Property, and Equipment, Net	1,095	1,134
Total Assets	\$ 3,057	\$ 3,119
 Liabilities and Shareholders' Equity		
Short-Term Debt	\$ 48	\$ 19
Accounts Payable	704	696
Accrued Taxes	25	24
Accrued Interest	32	35
Other Current Liabilities	250	273
Long-Term Debt	1,360 (b)	1,401 (b)
Deferred Income Taxes	125	126
Deferred Credits and Other Liabilities	353	362
Minority Interest	25	24
Total Shareholders' Equity	135	159
Total Liabilities and Shareholders' Equity	\$ 3,057	\$ 3,119
 (a) Accounts Receivables net of:		
	March 31, 2005	December 31, 2004
Accounts Receivable securitization programs	\$ 147	\$ 124
Receivables collected under advance payment programs	\$ 74	\$ 132
 (b) Long term debt composed of:		
	March 31, 2005	December 31, 2004
Term loan B (Due 2010)	\$ 356	\$ 392
10.25% senior notes (Due 2013)	490	490
8.625% subordinated notes (Due 2014)	500	500
Other long term debt	14	19
	\$ 1,360	\$ 1,401