

TENNECO AUTOMOTIVE
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES
Unaudited

ATTACHMENT 2

	Q1 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Aftermarket					
Ride Control	\$ 91	\$ -	\$ 91	\$ -	\$ 91
Exhaust	39	-	39	-	39
Total North America Aftermarket	130	-	130	-	130
North America Original Equipment					
Ride Control	127	-	127	-	127
Exhaust	248	2	246	67	179
Total North America Original Equipment	375	2	373	67	306
Total North America	505	2	503	67	436
Europe Aftermarket					
Ride Control	37	2	35	-	35
Exhaust	45	2	43	-	43
Total Europe Aftermarket	82	4	78	-	78
Europe Original Equipment					
Ride Control	109	11	98	-	98
Exhaust	277	16	261	80	181
Total Europe Original Equipment	386	27	359	80	279
South America	44	3	41	4	37
Total Europe & South America	512	34	478	84	394
Asia	42	-	42	13	29
Australia	47	1	46	4	42
Total Asia Pacific	89	1	88	17	71
Total Tenneco Automotive	<u>\$ 1,106</u>	<u>\$ 37</u>	<u>\$ 1,069</u>	<u>\$ 168</u>	<u>\$ 901</u>

	Q1 2004				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales	Revenues Excluding Currency and Pass-through Sales
North America Aftermarket					
Ride Control	\$ 85	\$ -	\$ 85	\$ -	\$ 85
Exhaust	37	-	37	-	37
Total North America Aftermarket	122	-	122	-	122
North America Original Equipment					
Ride Control	118	-	118	-	118
Exhaust	263	-	263	88	175
Total North America Original Equipment	381	-	381	88	293
Total North America	503	-	503	88	415
Europe Aftermarket					
Ride Control	38	-	38	-	38
Exhaust	42	-	42	-	42
Total Europe Aftermarket	80	-	80	-	80
Europe Original Equipment					
Ride Control	85	-	85	-	85
Exhaust	243	-	243	77	166
Total Europe Original Equipment	328	-	328	77	251
South America	34	-	34	4	30
Total Europe & South America	442	-	442	81	361
Asia	39	-	39	13	26
Australia	49	-	49	4	45
Total Asia Pacific	88	-	88	17	71
Total Tenneco Automotive	<u>\$ 1,033</u>	<u>\$ -</u>	<u>\$ 1,033</u>	<u>\$ 186</u>	<u>\$ 847</u>

Tenneco Automotive presents the above reconciliation of revenues in order to reflect the trend in the company's sales, in various product lines and geographical regions, separately from the effects of doing business in currencies other than the U.S. dollar. Additionally, pass-through catalytic converter sales include precious metals pricing, which may be volatile. While Tenneco Automotive's original equipment customers assume the risk of this volatility, it impacts reported revenue. Excluding pass-through catalytic converter sales removes this impact. Tenneco Automotive uses this information to analyze the trend in revenues before these factors. Tenneco Automotive believes investors find this information useful in understanding period to period comparisons in the company's revenues.