ATTACHMENT 2

TENNECO AUTOMOTIVE
RECONCILIATION OF GAAP RESULTS TO NON-GAAP RESULTS
Unaudited

	Six Months Ended June 30, 2003				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Aftermarket					
Ride Control	$ 162	$ -	$ 162	$ -	$ 162
Exhaust	82	-	82	-	82
Total North America Aftermarket	244	-	244	-	244
North America Original Equipment					
Ride Control	234	-	234	-	234
Exhaust	504	5	499	162	337
Total North America Original Equipment	738	5	733	162	571
Total North America	982	5	977	162	815
Europe Aftermarket					
Ride Control	88	16	72	-	72
Exhaust	90	16	74	-	74
Total Europe Aftermarket	178	32	146	-	146
Europe Original Equipment					
Ride Control	121	20	101	-	101
Exhaust	434	71	363	114	249
Total Europe Original Equipment	555	91	464	114	350
Total Europe	733	123	610	114	496
Asia	76	-	76	27	49
South America	55	(9)	64	5	59
Australia	73	11	62	7	55
Total Rest of World	204	2	202	39	163
Total Tenneco Automotive	$ 1,919	$ 130	$ 1,789	$ 315	$ 1,474

	Six Months Ended June 30, 2002				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Aftermarket					
Ride Control	$ 176	$ -	$ 176	$ -	$ 176
Exhaust	98	-	98	-	98
Total North America Aftermarket	274	-	274	-	274
North America Original Equipment					
Ride Control	214	-	214	-	214
Exhaust	518	-	518	175	343
Total North America Original Equipment	732	-	732	175	557
Total North America	1,006	-	1,006	175	831
Europe Aftermarket					
Ride Control	72	-	72	-	72
Exhaust	83	-	83	-	83
Total Europe Aftermarket	155	-	155	-	155
Europe Original Equipment					
Ride Control	90	-	90	-	90
Exhaust	348	-	348	104	244
Total Europe Original Equipment	438	-	438	104	334
Total Europe	593	-	593	104	489
Asia	47	-	47	17	30
South America	54	-	54	5	49
Australia	57	-	57	2	55
Total Rest of World	158	-	158	24	134
Total Tenneco Automotive	$ 1,757	$ -	$ 1,757	$ 303	$ 1,454

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.