

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

Attachment 2

	Q2 2004				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Aftermarket					
Ride Control	\$ 100	\$ -	\$ 100	\$ -	\$ 100
Exhaust	44	-	44	-	44
Total North America Aftermarket	144	-	144	-	144
North America Original Equipment					
Ride Control	120	-	120	-	120
Exhaust	259	1	258	84	174
Total North America Original Equipment	379	1	378	84	294
Total North America	523	1	522	84	438
Europe Aftermarket					
Ride Control	51	2	49	-	49
Exhaust	52	2	50	-	50
Total Europe Aftermarket	103	4	99	-	99
Europe Original Equipment					
Ride Control	91	4	87	-	87
Exhaust	252	14	238	81	157
Total Europe Original Equipment	343	18	325	81	244
Total Europe	446	22	424	81	343
Asia	58	1	57	20	37
South America	36	(1)	37	3	34
Australia	51	4	47	4	43
Total Rest of World	145	4	141	27	114
Total Tenneco Automotive	<u>\$ 1,114</u>	<u>\$ 27</u>	<u>\$ 1,087</u>	<u>\$ 192</u>	<u>\$ 895</u>

	Q2 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	\$ 90	\$ -	\$ 90	\$ -	\$ 90
Exhaust	46	-	46	-	46
Total North America Aftermarket	136	-	136	-	136
North America Original Equipment					
Ride Control	118	-	118	-	118
Exhaust	247	-	247	75	172
Total North America Original Equipment	365	-	365	75	290
Total North America	501	-	501	75	426
Europe Aftermarket					
Ride Control	53	-	53	-	53
Exhaust	49	-	49	-	49
Total Europe Aftermarket	102	-	102	-	102
Europe Original Equipment					
Ride Control	64	-	64	-	64
Exhaust	222	-	222	73	149
Total Europe Original Equipment	286	-	286	73	213
Total Europe	388	-	388	73	315
Asia	40	-	40	14	26
South America	29	-	29	3	26
Australia	40	-	40	4	36
Total Rest of World	109	-	109	21	88
Total Tenneco Automotive	<u>\$ 998</u>	<u>\$ -</u>	<u>\$ 998</u>	<u>\$ 169</u>	<u>\$ 829</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.