

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

Attachment 2

	Six Months Ended June 30, 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	\$ 185	\$ -	\$ 185	\$ -	\$ 185
Exhaust	81	-	81	-	81
Total North America Aftermarket	266	-	266	-	266
North America Original Equipment					
Ride Control	238	-	238	-	238
Exhaust	522	6	516	172	344
Total North America Original Equipment	760	6	754	172	582
Total North America	1,026	6	1,020	172	848
Europe Aftermarket					
Ride Control	89	6	83	-	83
Exhaust	94	8	86	-	86
Total Europe Aftermarket	183	14	169	-	169
Europe Original Equipment					
Ride Control	176	14	162	-	162
Exhaust	495	35	460	158	302
Total Europe Original Equipment	671	49	622	158	464
Total Europe	854	63	791	158	633
Asia	97	1	96	33	63
South America	71	3	68	7	61
Australia	100	16	84	8	76
Total Rest of World	268	20	248	48	200
Total Tenneco Automotive	<u>\$ 2,148</u>	<u>\$ 89</u>	<u>\$ 2,059</u>	<u>\$ 378</u>	<u>\$ 1,681</u>

	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	-	504	162	342
Total North America Original Equipment	738	-	738	162	576
Total North America	982	-	982	162	820
Europe Aftermarket					
Ride Control	88	-	88	-	88
Exhaust	90	-	90	-	90
Total Europe Aftermarket	178	-	178	-	178
Europe Original Equipment					
Ride Control	121	-	121	-	121
Exhaust	434	-	434	147	287
Total Europe Original Equipment	555	-	555	147	408
Total Europe	733	-	733	147	586
Asia	76	-	76	27	49
South America	55	-	55	5	50
Australia	73	-	73	7	66
Total Rest of World	204	-	204	39	165
Total Tenneco Automotive	<u>\$ 1,919</u>	<u>\$ -</u>	<u>\$ 1,919</u>	<u>\$ 348</u>	<u>\$ 1,571</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.