

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

Attachment 2

| | Q2 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 | \$ 103 | \$ - | \$ 103 | \$ - | \$ 103 |
| Exhaust | 43 | - | 43 | - | 43 |
| Total North America Aftermarket | 146 | - | 146 | - | 146 |
| North America Original Equipment | | | | | |
| Ride Control | 131 | - | 131 | - | 131 |
| Exhaust | 259 | 3 | 256 | 68 | 188 |
| Total North America Original Equipment | 390 | 3 | 387 | 68 | 319 |
| Total North America | 536 | 3 | 533 | 68 | 465 |
| Europe Aftermarket | | | | | |
| Ride Control | 51 | 1 | 50 | - | 50 |
| Exhaust | 58 | 2 | 56 | - | 56 |
| Total Europe Aftermarket | 109 | 3 | 106 | - | 106 |
| Europe Original Equipment | | | | | |
| Ride Control | 98 (a) | 5 | 93 | - | 93 (a) |
| Exhaust | 284 | 10 | 274 | 85 | 189 |
| Total Europe Original Equipment | 382 | 15 | 367 | 85 | 282 |
| South America | 50 | 7 | 43 | 3 | 40 |
| Total Europe & South America | 541 | 25 | 516 | 88 | 428 |
| Asia | 44 | 1 | 43 | 11 | 32 |
| Australia | 59 | 4 | 55 | 5 | 50 |
| Total Asia Pacific | 103 | 5 | 98 | 16 | 82 |
| Total Tenneco Automotive | <u>\$ 1,180</u> | <u>\$ 33</u> | <u>\$ 1,147</u> | <u>\$ 172</u> | <u>\$ 975</u> |

| | 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 | - | 259 | 84 | 175 |
| Total North America Original Equipment | 379 | - | 379 | 84 | 295 |
| Total North America | 523 | - | 523 | 84 | 439 |
| Europe Aftermarket | | | | | |
| Ride Control | 51 | - | 51 | - | 51 |
| Exhaust | 52 | - | 52 | - | 52 |
| Total Europe Aftermarket | 103 | - | 103 | - | 103 |
| Europe Original Equipment | | | | | |
| Ride Control | 91 | - | 91 | - | 91 |
| Exhaust | 252 | - | 252 | 81 | 171 |
| Total Europe Original Equipment | 343 | - | 343 | 81 | 262 |
| South America | 35 | - | 35 | 3 | 32 |
| Total Europe & South America | 481 | - | 481 | 84 | 397 |
| Asia | 58 | - | 58 | 20 | 38 |
| Australia | 51 | - | 51 | 4 | 47 |
| Total Asia Pacific | 109 | - | 109 | 24 | 85 |
| Total Tenneco Automotive | <u>\$ 1,113</u> | <u>\$ -</u> | <u>\$ 1,113</u> | <u>\$ 191</u> | <u>\$ 922</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.

(a) Beginning in the second quarter of 2005, Tenneco Automotive changed its accounting for a customer contract in its European OE Ride Control unit. The cost of sales for this contract are now netted against the revenues, reducing reported revenues and cost of sales. In the second quarter of 2004, Tenneco Automotive recorded \$15 million in revenues for this contract.