

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

Attachment 2

Six Months Ended June 30, 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	\$ 194	\$ -	\$ 194	\$ -	\$ 194
Exhaust	82	-	82	-	82
Total North America Aftermarket	<u>276</u>	<u>-</u>	<u>276</u>	<u>-</u>	<u>276</u>
North America Original Equipment					
Ride Control	258	-	258	-	258
Exhaust	507	5	502	135	367
Total North America Original Equipment	<u>765</u>	<u>5</u>	<u>760</u>	<u>135</u>	<u>625</u>
Total North America	1,041	5	1,036	135	901
Europe Aftermarket					
Ride Control	88	3	85	-	85
Exhaust	103	4	99	-	99
Total Europe Aftermarket	<u>191</u>	<u>7</u>	<u>184</u>	<u>-</u>	<u>184</u>
Europe Original Equipment					
Ride Control	207 (a)	16	191	-	191 (a)
Exhaust	556	26	530	160	370
Total Europe Original Equipment	<u>763</u>	<u>42</u>	<u>721</u>	<u>160</u>	<u>561</u>
South America	94	10	84	7	77
Total Europe & South America	1,048	59	989	167	822
Asia	86	1	85	24	61
Australia	106	5	101	9	92
Total Asia Pacific	192	6	186	33	153
Total Tenneco Automotive	<u>\$ 2,281</u>	<u>\$ 70</u>	<u>\$ 2,211</u>	<u>\$ 335</u>	<u>\$ 1,876</u>

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	<u>266</u>	<u>-</u>	<u>266</u>	<u>-</u>	<u>266</u>
North America Original Equipment					
Ride Control	238	-	238	-	238
Exhaust	522	-	522	172	350
Total North America Original Equipment	<u>760</u>	<u>-</u>	<u>760</u>	<u>172</u>	<u>588</u>
Total North America	1,026	-	1,026	172	854
Europe Aftermarket					
Ride Control	89	-	89	-	89
Exhaust	94	-	94	-	94
Total Europe Aftermarket	<u>183</u>	<u>-</u>	<u>183</u>	<u>-</u>	<u>183</u>
Europe Original Equipment					
Ride Control	176	-	176	-	176
Exhaust	495	-	495	158	337
Total Europe Original Equipment	<u>671</u>	<u>-</u>	<u>671</u>	<u>158</u>	<u>513</u>
South America	69	-	69	7	62
Total Europe & South America	923	-	923	165	758
Asia	97	-	97	33	64
Australia	100	-	100	8	92
Total Asia Pacific	197	-	197	41	156
Total Tenneco Automotive	<u>\$ 2,146</u>	<u>\$ -</u>	<u>\$ 2,146</u>	<u>\$ 378</u>	<u>\$ 1,768</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.