

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

ATTACHMENT 2

	Q3 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	\$ 78	\$ -	\$ 78	\$ -	\$ 78
Exhaust	45	-	45	-	45
Total North America Aftermarket	123	-	123	-	123
North America Original Equipment					
Ride Control	102	-	102	-	102
Exhaust	227	5	222	67	155
Total North America Original Equipment	329	5	324	67	257
Total North America	452	5	447	67	380
Europe Aftermarket					
Ride Control	45	7	38	-	38
Exhaust	47	7	40	-	40
Total Europe Aftermarket	92	14	78	-	78
Europe Original Equipment					
Ride Control	65	8	57	-	57
Exhaust	188	26	162	52	110
Total Europe Original Equipment	253	34	219	52	167
Total Europe	345	48	297	52	245
Asia	42	-	42	15	27
South America	31	2	29	4	25
Australia	45	9	36	4	32
Total Rest of World	118	11	107	23	84
Total Tenneco Automotive	<u>\$ 915</u>	<u>\$ 64</u>	<u>\$ 851</u>	<u>\$ 142</u>	<u>\$ 709</u>

	Q3 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	\$ 80	\$ -	\$ 80	\$ -	\$ 80
Exhaust	49	-	49	-	49
Total North America Aftermarket	129	-	129	-	129
North America Original Equipment					
Ride Control	101	-	101	-	101
Exhaust	236	-	236	74	162
Total North America Original Equipment	337	-	337	74	263
Total North America	466	-	466	74	392
Europe Aftermarket					
Ride Control	39	-	39	-	39
Exhaust	47	-	47	-	47
Total Europe Aftermarket	86	-	86	-	86
Europe Original Equipment					
Ride Control	46	-	46	-	46
Exhaust	173	-	173	56	117
Total Europe Original Equipment	219	-	219	56	163
Total Europe	305	-	305	56	249
Asia	30	-	30	9	21
South America	24	-	24	2	22
Australia	31	-	31	2	29
Total Rest of World	85	-	85	13	72
Total Tenneco Automotive	<u>\$ 856</u>	<u>\$ -</u>	<u>\$ 856</u>	<u>\$ 143</u>	<u>\$ 713</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.