

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

ATTACHMENT 2

	Nine Months Ended September 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	\$ 240	\$ -	\$ 240	\$ -	\$ 240
Exhaust	127	-	127	-	127
Total North America Aftermarket	367	-	367	-	367
North America Original Equipment					
Ride Control	336	-	336	-	336
Exhaust	731	10	721	229	492
Total North America Original Equipment	1,067	10	1,057	229	828
Total North America	1,434	10	1,424	229	1,195
Europe Aftermarket					
Ride Control	133	23	110	-	110
Exhaust	137	23	114	-	114
Total Europe Aftermarket	270	46	224	-	224
Europe Original Equipment					
Ride Control	186	28	158	-	158
Exhaust	622	97	525	166	359
Total Europe Original Equipment	808	125	683	166	517
Total Europe	1,078	171	907	166	741
Asia	118	-	118	42	76
South America	86	(7)	93	9	84
Australia	118	20	98	11	87
Total Rest of World	322	13	309	62	247
Total Tenneco Automotive	<u>\$ 2,834</u>	<u>\$ 194</u>	<u>\$ 2,640</u>	<u>\$ 457</u>	<u>\$ 2,183</u>

	Nine Months Ended September 30, 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	\$ 256	\$ -	\$ 256	\$ -	\$ 256
Exhaust	147	-	147	-	147
Total North America Aftermarket	403	-	403	-	403
North America Original Equipment					
Ride Control	315	-	315	-	315
Exhaust	754	-	754	249	505
Total North America Original Equipment	1,069	-	1,069	249	820
Total North America	1,472	-	1,472	249	1,223
Europe Aftermarket					
Ride Control	111	-	111	-	111
Exhaust	130	-	130	-	130
Total Europe Aftermarket	241	-	241	-	241
Europe Original Equipment					
Ride Control	136	-	136	-	136
Exhaust	521	-	521	160	361
Total Europe Original Equipment	657	-	657	160	497
Total Europe	898	-	898	160	738
Asia	77	-	77	26	51
South America	78	-	78	7	71
Australia	88	-	88	4	84
Total Rest of World	243	-	243	37	206
Total Tenneco Automotive	<u>\$ 2,613</u>	<u>\$ -</u>	<u>\$ 2,613</u>	<u>\$ 446</u>	<u>\$ 2,167</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.