

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

Attachment 2

	Q3 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Original Equipment					
Ride Control	\$ 120	\$ -	\$ 120	\$ -	\$ 120
Exhaust	249	3	246	69	177
Total North America Original Equipment	369	3	366	69	297
North America Aftermarket					
Ride Control	90	-	90	-	90
Exhaust	43	-	43	-	43
Total North America Aftermarket	133	-	133	-	133
Total North America	502	3	499	69	430
Europe Original Equipment					
Ride Control	84 (a)	3	81	-	81 (a)
Exhaust	257	1	256	76	180
Total Europe Original Equipment	341	4	337	76	261
Europe Aftermarket					
Ride Control	46	-	46	-	46
Exhaust	51	-	51	-	51
Total Europe Aftermarket	97	-	97	-	97
South America & India	62	8	54	6	48
Total Europe & South America	500	12	488	82	406
Asia	38	-	38	10	28
Australia	56	4	52	4	48
Total Asia Pacific	94	4	90	14	76
Total Tenneco Automotive	<u>\$ 1,096</u>	<u>\$ 19</u>	<u>\$ 1,077</u>	<u>\$ 165</u>	<u>\$ 912</u>

	Q3 2004				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Original Equipment					
Ride Control	\$ 108	\$ -	\$ 108	\$ -	\$ 108
Exhaust	230	-	230	71	159
Total North America Original Equipment	338	-	338	71	267
North America Aftermarket					
Ride Control	83	-	83	-	83
Exhaust	44	-	44	-	44
Total North America Aftermarket	127	-	127	-	127
Total North America	465	-	465	71	394
Europe Original Equipment					
Ride Control	81 (a)	-	81	-	81 (a)
Exhaust	224	-	224	74	150
Total Europe Original Equipment	305	-	305	74	231
Europe Aftermarket					
Ride Control	44	-	44	-	44
Exhaust	50	-	50	-	50
Total Europe Aftermarket	94	-	94	-	94
South America & India	45	-	45	4	41
Total Europe & South America	444	-	444	78	366
Asia	37	-	37	12	25
Australia	50	-	50	4	46
Total Asia Pacific	87	-	87	16	71
Total Tenneco Automotive	<u>\$ 996</u>	<u>\$ -</u>	<u>\$ 996</u>	<u>\$ 165</u>	<u>\$ 831</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 third quarter of 2004, Tenneco Automotive recorded \$15 million in revenues for this contract.