

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

Attachment 2

	Nine Months Ended September 30, 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	\$ 378	\$ -	\$ 378	\$ -	\$ 378
Exhaust	756	8	748	204	544
Total North America Original Equipment	1,134	8	1,126	204	922
North America Aftermarket					
Ride Control	284	-	284	-	284
Exhaust	125	-	125	-	125
Total North America Aftermarket	409	-	409	-	409
Total North America	1,543	8	1,535	204	1,331
Europe Original Equipment					
Ride Control	291 (a)	19	272	-	272 (a)
Exhaust	813	27	786	236	550
Total Europe Original Equipment	1,104	46	1,058	236	822
Europe Aftermarket					
Ride Control	134	3	131	-	131
Exhaust	154	4	150	-	150
Total Europe Aftermarket	288	7	281	-	281
South America & India	172	18	154	13	141
Total Europe & South America	1,564	71	1,493	249	1,244
Asia	108	1	107	34	73
Australia	162	9	153	13	140
Total Asia Pacific	270	10	260	47	213
Total Tenneco Automotive	<u>\$ 3,377</u>	<u>\$ 89</u>	<u>\$ 3,288</u>	<u>\$ 500</u>	<u>\$ 2,788</u>

	Nine Months Ended September 30, 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	\$ 346	\$ -	\$ 346	\$ -	\$ 346
Exhaust	752	-	752	243	509
Total North America Original Equipment	1,098	-	1,098	243	855
North America Aftermarket					
Ride Control	268	-	268	-	268
Exhaust	125	-	125	-	125
Total North America Aftermarket	393	-	393	-	393
Total North America	1,491	-	1,491	243	1,248
Europe Original Equipment					
Ride Control	257 (a)	-	257	-	257 (a)
Exhaust	719	-	719	232	487
Total Europe Original Equipment	976	-	976	232	744
Europe Aftermarket					
Ride Control	133	-	133	-	133
Exhaust	144	-	144	-	144
Total Europe Aftermarket	277	-	277	-	277
South America & India	121	-	121	11	110
Total Europe & South America	1,374	-	1,374	243	1,131
Asia	127	-	127	45	82
Australia	150	-	150	12	138
Total Asia Pacific	277	-	277	57	220
Total Tenneco Automotive	<u>\$ 3,142</u>	<u>\$ -</u>	<u>\$ 3,142</u>	<u>\$ 543</u>	<u>\$ 2,599</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 and third quarters of 2004, Tenneco Automotive recorded \$30 million in revenues for this contract.