

TENNECO AUTOMOTIVE  
RECONCILIATION OF GAAP REVENUES TO NON-GAAP REVENUE MEASURE  
Unaudited

Attachment 2

	Q4 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	\$ 63	\$ -	\$ 63	\$ -	\$ 63
Exhaust	36	-	36	-	36
Total North America Aftermarket	99	-	99	-	99
North America Original Equipment					
Ride Control	106	-	106	-	106
Exhaust	241	8	233	77	156
Total North America Original Equipment	347	8	339	77	262
Total North America	446	8	438	77	361
Europe Aftermarket					
Ride Control	37	7	30	-	30
Exhaust	39	7	32	-	32
Total Europe Aftermarket	76	14	62	-	62
Europe Original Equipment					
Ride Control	79	12	67	-	67
Exhaust	211	35	176	50	126
Total Europe Original Equipment	290	47	243	50	193
Total Europe	366	61	305	50	255
Asia	43	1	42	15	27
South America	33	5	28	3	25
Australia	45	11	34	4	30
Total Rest of World	121	17	104	22	82
Total Tenneco Automotive	<u>\$ 933</u>	<u>\$ 86</u>	<u>\$ 847</u>	<u>\$ 149</u>	<u>\$ 698</u>

	Q4 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	\$ 56	\$ -	\$ 56	\$ -	\$ 56
Exhaust	32	-	32	-	32
Total North America Aftermarket	88	-	88	-	88
North America Original Equipment					
Ride Control	95	-	95	-	95
Exhaust	243	-	243	74	169
Total North America Original Equipment	338	-	338	74	264
Total North America	426	-	426	74	352
Europe Aftermarket					
Ride Control	31	-	31	-	31
Exhaust	39	-	39	-	39
Total Europe Aftermarket	70	-	70	-	70
Europe Original Equipment					
Ride Control	51	-	51	-	51
Exhaust	202	-	202	58	144
Total Europe Original Equipment	253	-	253	58	195
Total Europe	323	-	323	58	265
Asia	39	-	39	9	30
South America	25	-	25	3	22
Australia	33	-	33	2	31
Total Rest of World	97	-	97	14	83
Total Tenneco Automotive	<u>\$ 846</u>	<u>\$ -</u>	<u>\$ 846</u>	<u>\$ 146</u>	<u>\$ 700</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.