

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

Attachment 2

	Year Ended December 31, 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	\$ 303	\$ -	\$ 303	\$ -	\$ 303
Exhaust	163	-	163	-	163
Total North America Aftermarket	466	-	466	-	466
North America Original Equipment					
Ride Control	442	-	442	-	442
Exhaust	972	18	954	306	648
Total North America Original Equipment	1,414	18	1,396	306	1,090
Total North America	1,880	18	1,862	306	1,556
Europe Aftermarket					
Ride Control	170	30	140	-	140
Exhaust	176	30	146	-	146
Total Europe Aftermarket	346	60	286	-	286
Europe Original Equipment					
Ride Control	265	40	225	-	225
Exhaust	832	132	700	216	484
Total Europe Original Equipment	1,097	172	925	216	709
Total Europe	1,443	232	1,211	216	995
Asia	161	1	160	57	103
South America	119	(2)	121	12	109
Australia	163	31	132	15	117
Total Rest of World	443	30	413	84	329
Total Tenneco Automotive	<u>\$ 3,766</u>	<u>\$ 280</u>	<u>\$ 3,486</u>	<u>\$ 606</u>	<u>\$ 2,880</u>

	Year Ended December 31, 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	\$ 312	\$ -	\$ 312	\$ -	\$ 312
Exhaust	179	-	179	-	179
Total North America Aftermarket	491	-	491	-	491
North America Original Equipment					
Ride Control	410	-	410	-	410
Exhaust	997	-	997	323	674
Total North America Original Equipment	1,407	-	1,407	323	1,084
Total North America	1,898	-	1,898	323	1,575
Europe Aftermarket					
Ride Control	142	-	142	-	142
Exhaust	169	-	169	-	169
Total Europe Aftermarket	311	-	311	-	311
Europe Original Equipment					
Ride Control	187	-	187	-	187
Exhaust	723	-	723	218	505
Total Europe Original Equipment	910	-	910	218	692
Total Europe	1,221	-	1,221	218	1,003
Asia	116	-	116	35	81
South America	103	-	103	10	93
Australia	121	-	121	6	115
Total Rest of World	340	-	340	51	289
Total Tenneco Automotive	<u>\$ 3,459</u>	<u>\$ -</u>	<u>\$ 3,459</u>	<u>\$ 592</u>	<u>\$ 2,867</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.