

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

ATTACHMENT 2

	Q1 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	72	-	72	-	72
Exhaust	36	-	36	-	36
Total North America Aftermarket	108	-	108	-	108
North America Original Equipment					
Ride Control	116	-	116	-	116
Exhaust	257	-	257	87	170
Total North America Original Equipment	373	-	373	87	286
Total North America	481	-	481	87	394
Europe Aftermarket					
Ride Control	35	6	29	-	29
Exhaust	41	8	33	-	33
Total Europe Aftermarket	76	14	62	-	62
Europe Original Equipment					
Ride Control	57	9	48	-	48
Exhaust	212	34	178	58	120
Total Europe Original Equipment	269	43	226	58	168
Total Europe	345	57	288	58	230
Asia	36	-	36	13	23
South America	26	(7)	33	2	31
Australia	33	4	29	3	26
Total Other	95	(3)	98	18	80
Total Tenneco Automotive	921	54	867	163	704

	Q1 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	84	-	84	-	84
Exhaust	42	-	42	-	42
Total North America Aftermarket	126	-	126	-	126
North America Original Equipment					
Ride Control	100	-	100	-	100
Exhaust	241	-	241	85	156
Total North America Original Equipment	341	-	341	85	256
Total North America	467	-	467	85	382
Europe Aftermarket					
Ride Control	28	-	28	-	28
Exhaust	37	-	37	-	37
Total Europe Aftermarket	65	-	65	-	65
Europe Original Equipment					
Ride Control	41	-	41	-	41
Exhaust	166	-	166	47	119
Total Europe Original Equipment	207	-	207	47	160
Total Europe	272	-	272	47	225
Asia	18	-	18	5	13
South America	26	-	26	2	24
Australia	26	-	26	1	25
Total Other	70	-	70	8	62
Total Tenneco Automotive	809	-	809	140	669

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.