

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

Attachment 2

	Q3 2004				
	Revenues	Currency Impact	Revenues Excluding Currency	Pass-through Sales Excluding Currency Impact	Revenues Excluding Currency and Pass-through Sales
North America Aftermarket					
Ride Control	\$ 83	\$ -	\$ 83	\$ -	\$ 83
Exhaust	44	-	44	-	44
Total North America Aftermarket	127	-	127	-	127
North America Original Equipment					
Ride Control	108	-	108	-	108
Exhaust	230	1	229	71	158
Total North America Original Equipment	338	1	337	71	266
Total North America	465	1	464	71	393
Europe Aftermarket					
Ride Control	44	3	41	-	41
Exhaust	50	4	46	-	46
Total Europe Aftermarket	94	7	87	-	87
Europe Original Equipment					
Ride Control	81	7	74	-	74
Exhaust	224	14	210	74	136
Total Europe Original Equipment	305	21	284	74	210
Total Europe	399	28	371	74	297
Asia	42	-	42	12	30
South America	42	-	42	4	38
Australia	50	4	46	4	42
Total Rest of World	134	4	130	20	110
Total Tenneco Automotive	<u>\$ 998</u>	<u>\$ 33</u>	<u>\$ 965</u>	<u>\$ 165</u>	<u>\$ 800</u>

	Q3 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	\$ 78	\$ -	\$ 78	\$ -	\$ 78
Exhaust	45	-	45	-	45
Total North America Aftermarket	123	-	123	-	123
North America Original Equipment					
Ride Control	102	-	102	-	102
Exhaust	227	-	227	67	160
Total North America Original Equipment	329	-	329	67	262
Total North America	452	-	452	67	385
Europe Aftermarket					
Ride Control	45	-	45	-	45
Exhaust	47	-	47	-	47
Total Europe Aftermarket	92	-	92	-	92
Europe Original Equipment					
Ride Control	65	-	65	-	65
Exhaust	187	-	187	56	131
Total Europe Original Equipment	252	-	252	56	196
Total Europe	344	-	344	56	288
Asia	42	-	42	15	27
South America	31	-	31	4	27
Australia	45	-	45	4	41
Total Rest of World	118	-	118	23	95
Total Tenneco Automotive	<u>\$ 914</u>	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ 146</u>	<u>\$ 768</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.