

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

Attachment 2

	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 Aftermarket					
Ride Control	\$ 268	\$ -	\$ 268	\$ -	\$ 268
Exhaust	125	-	125	-	125
Total North America Aftermarket	393	-	393	-	393
North America Original Equipment					
Ride Control	346	-	346	-	346
Exhaust	752	7	745	243	502
Total North America Original Equipment	1,098	7	1,091	243	848
Total North America	1,491	7	1,484	243	1,241
Europe Aftermarket					
Ride Control	133	9	124	-	124
Exhaust	144	12	132	-	132
Total Europe Aftermarket	277	21	256	-	256
Europe Original Equipment					
Ride Control	257	21	236	-	236
Exhaust	719	49	670	232	438
Total Europe Original Equipment	976	70	906	232	674
Total Europe	1,253	91	1,162	232	930
Asia	139	1	138	45	93
South America	113	3	110	11	99
Australia	150	20	130	12	118
Total Rest of World	402	24	378	68	310
Total Tenneco Automotive	<u>\$ 3,146</u>	<u>\$ 122</u>	<u>\$ 3,024</u>	<u>\$ 543</u>	<u>\$ 2,481</u>

	Nine Months Ended September 30, 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	\$ 240	\$ -	\$ 240	\$ -	\$ 240
Exhaust	127	-	127	-	127
Total North America Aftermarket	367	-	367	-	367
North America Original Equipment					
Ride Control	336	-	336	-	336
Exhaust	731	-	731	229	502
Total North America Original Equipment	1,067	-	1,067	229	838
Total North America	1,434	-	1,434	229	1,205
Europe Aftermarket					
Ride Control	133	-	133	-	133
Exhaust	137	-	137	-	137
Total Europe Aftermarket	270	-	270	-	270
Europe Original Equipment					
Ride Control	186	-	186	-	186
Exhaust	621	-	621	203	418
Total Europe Original Equipment	807	-	807	203	604
Total Europe	1,077	-	1,077	203	874
Asia	118	-	118	42	76
South America	86	-	86	9	77
Australia	118	-	118	11	107
Total Rest of World	322	-	322	62	260
Total Tenneco Automotive	<u>\$ 2,833</u>	<u>\$ -</u>	<u>\$ 2,833</u>	<u>\$ 494</u>	<u>\$ 2,339</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.