

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

Attachment 2

	Year ended December 31, 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	\$ 342	\$ -	\$ 342	\$ -	\$ 342
Exhaust	161	-	161	-	161
Total North America Aftermarket	503	-	503	-	503
North America Original Equipment					
Ride Control	455	-	455	-	455
Exhaust	1,001	9	992	320	672
Total North America Original Equipment	1,456	9	1,447	320	1,127
Total North America	1,959	9	1,950	320	1,630
Europe Aftermarket					
Ride Control	169	12	157	-	157
Exhaust	190	16	174	-	174
Total Europe Aftermarket	359	28	331	-	331
Europe Original Equipment					
Ride Control	356	33	323	-	323
Exhaust	1,005	76	929	321	608
Total Europe Original Equipment	1,361	109	1,252	321	931
South America	153	4	149	15	134
Total Europe & South America	1,873	141	1,732	336	1,396
Asia	176	1	175	54	121
Australia	205	23	182	16	166
Total Asia Pacific	381	24	357	70	287
Total Tenneco Automotive	<u>\$ 4,213</u>	<u>\$ 174</u>	<u>\$ 4,039</u>	<u>\$ 726</u>	<u>\$ 3,313</u>

	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	-	972	306	666
Total North America Original Equipment	1,414	-	1,414	306	1,108
Total North America	1,880	-	1,880	306	1,574
Europe Aftermarket					
Ride Control	170	-	170	-	170
Exhaust	176	-	176	-	176
Total Europe Aftermarket	346	-	346	-	346
Europe Original Equipment					
Ride Control	265	-	265	-	265
Exhaust	832	-	832	263	569
Total Europe Original Equipment	1,097	-	1,097	263	834
South America	119	-	119	12	107
Total Europe & South America	1,562	-	1,562	275	1,287
Asia	161	-	161	57	104
Australia	163	-	163	15	148
Total Asia Pacific	324	-	324	72	252
Total Tenneco Automotive	<u>\$ 3,766</u>	<u>\$ -</u>	<u>\$ 3,766</u>	<u>\$ 653</u>	<u>\$ 3,113</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.