

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

Attachment 2

	Q4 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	\$ 74	\$ -	\$ 74	\$ -	\$ 74
Exhaust	36	-	36	-	36
Total North America Aftermarket	110	-	110	-	110
North America Original Equipment					
Ride Control	109	-	109	-	109
Exhaust	249	2	247	77	170
Total North America Original Equipment	358	2	356	77	279
Total North America	468	2	466	77	389
Europe Aftermarket					
Ride Control	36	3	33	-	33
Exhaust	46	4	42	-	42
Total Europe Aftermarket	82	7	75	-	75
Europe Original Equipment					
Ride Control	99	12	87	-	87
Exhaust	286	27	259	89	170
Total Europe Original Equipment	385	39	346	89	257
South America	44	1	43	4	39
Total Europe & South America	511	47	464	93	371
Asia	37	-	37	9	28
Australia	55	3	52	4	48
Total Asia Pacific	92	3	89	13	76
Total Tenneco Automotive	<u>\$ 1,071</u>	<u>\$ 52</u>	<u>\$ 1,019</u>	<u>\$ 183</u>	<u>\$ 836</u>

	Q4 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	\$ 63	\$ -	\$ 63	\$ -	\$ 63
Exhaust	36	-	36	-	36
Total North America Aftermarket	99	-	99	-	99
North America Original Equipment					
Ride Control	106	-	106	-	106
Exhaust	241	-	241	77	164
Total North America Original Equipment	347	-	347	77	270
Total North America	446	-	446	77	369
Europe Aftermarket					
Ride Control	37	-	37	-	37
Exhaust	39	-	39	-	39
Total Europe Aftermarket	76	-	76	-	76
Europe Original Equipment					
Ride Control	79	-	79	-	79
Exhaust	211	-	211	60	151
Total Europe Original Equipment	290	-	290	60	230
South America	33	-	33	3	30
Total Europe & South America	399	-	399	63	336
Asia	43	-	43	15	28
Australia	45	-	45	4	41
Total Asia Pacific	88	-	88	19	69
Total Tenneco Automotive	<u>\$ 933</u>	<u>\$ -</u>	<u>\$ 933</u>	<u>\$ 159</u>	<u>\$ 774</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.