

TENNECO INC.
RECONCILIATION OF GAAP ⁽¹⁾ REVENUE TO NON-GAAP REVENUE MEASURES ⁽²⁾

ATTACHMENT 2

Unaudited
(Millions)

	YTD 2012				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 504	\$ (2)	\$ 506	\$ -	\$ 506
Emission Control	1,771	-	1,771	773	998
Total North America Original Equipment	2,275	(2)	2,277	773	1,504
North America Aftermarket					
Ride Control	437	1	436	-	436
Emission Control	161	-	161	-	161
Total North America Aftermarket	598	1	597	-	597
Total North America	2,873	(1)	2,874	773	2,101
Europe Original Equipment					
Ride Control	381	(39)	420	-	420
Emission Control	1,060	(113)	1,173	409	764
Total Europe Original Equipment	1,441	(152)	1,593	409	1,184
Europe Aftermarket					
Ride Control	150	(19)	169	-	169
Emission Control	81	(8)	89	-	89
Total Europe Aftermarket	231	(27)	258	-	258
South America & India	429	(71)	500	68	432
Total Europe, South America & India	2,101	(250)	2,351	477	1,874
Asia	518	(2)	520	59	461
Australia	118	(2)	120	8	112
Total Asia Pacific	636	(4)	640	67	573
Total Tenneco Inc.	<u>\$ 5,610</u>	<u>\$ (255)</u>	<u>\$ 5,865</u>	<u>\$ 1,317</u>	<u>\$ 4,548</u>

	YTD 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 462	\$ -	\$ 462	\$ -	\$ 462
Emission Control	1,546	-	1,546	720	826
Total North America Original Equipment	2,008	-	2,008	720	1,288
North America Aftermarket					
Ride Control	405	-	405	-	405
Emission Control	154	-	154	-	154
Total North America Aftermarket	559	-	559	-	559
Total North America	2,567	-	2,567	720	1,847
Europe Original Equipment					
Ride Control	428	-	428	-	428
Emission Control	1,096	-	1,096	374	722
Total Europe Original Equipment	1,524	-	1,524	374	1,150
Europe Aftermarket					
Ride Control	171	-	171	-	171
Emission Control	109	-	109	-	109
Total Europe Aftermarket	280	-	280	-	280
South America & India	481	-	481	81	400
Total Europe, South America & India	2,285	-	2,285	455	1,830
Asia	445	-	445	73	372
Australia	124	-	124	10	114
Total Asia Pacific	569	-	569	83	486
Total Tenneco Inc.	<u>\$ 5,421</u>	<u>\$ -</u>	<u>\$ 5,421</u>	<u>\$ 1,258</u>	<u>\$ 4,163</u>

⁽¹⁾ Generally Accepted Accounting Principles

⁽²⁾ Tenneco 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, substrate sales include precious metals pricing, which may be volatile. Substrate sales occur when, at the direction of its OE customers, Tenneco purchases catalytic converters or components thereof from suppliers, uses them in its manufacturing processes and sells them as part of the completed system. While Tenneco original equipment customers assume the risk of this volatility, it impacts reported revenue. Excluding substrate sales removes this impact. Tenneco uses this information to analyze the trend in revenues before these factors. Tenneco believes investors find this information useful in understanding period to period comparisons in the company's revenues.