

TENNECO INC.  
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES  
Unaudited

ATTACHMENT 2

	Q1 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 131	\$ -	\$ 131	\$ -	\$ 131
Exhaust	243	3	240	66	174
Total North America Original Equipment	374	3	371	66	305
North America Aftermarket					
Ride Control	101	-	101	-	101
Exhaust	40	-	40	-	40
Total North America Aftermarket	141	-	141	-	141
Total North America	515	3	512	66	446
Europe Original Equipment					
Ride Control	95 (a)	(6)	101	-	101
Exhaust	292	(19)	311	111	200
Total Europe Original Equipment	387	(25)	412	111	301
Europe Aftermarket					
Ride Control	36	(2)	38	-	38
Exhaust	39	(4)	43	-	43
Total Europe Aftermarket	75	(6)	81	-	81
South America & India	65	6	59	7	52
Total Europe, South America & India	527	(25)	552	118	434
Asia	50	-	50	17	33
Australia	40	(2)	42	4	38
Total Asia Pacific	90	(2)	92	21	71
Total Tenneco Inc.	<u>\$ 1,132</u>	<u>\$ (24)</u>	<u>\$ 1,156</u>	<u>\$ 205</u>	<u>\$ 951</u>

	Q1 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 127	\$ -	\$ 127	\$ -	\$ 127
Exhaust	248	-	248	67	181
Total North America Original Equipment	375	-	375	67	308
North America Aftermarket					
Ride Control	91	-	91	-	91
Exhaust	39	-	39	-	39
Total North America Aftermarket	130	-	130	-	130
Total North America	505	-	505	67	438
Europe Original Equipment					
Ride Control	109 (a)	-	109	-	109
Exhaust	272	-	272	79	193
Total Europe Original Equipment	381	-	381	79	302
Europe Aftermarket					
Ride Control	37	-	37	-	37
Exhaust	45	-	45	-	45
Total Europe Aftermarket	82	-	82	-	82
South America & India	51	-	51	4	47
Total Europe, South America & India	514	-	514	83	431
Asia	35	-	35	13	22
Australia	47	-	47	4	43
Total Asia Pacific	82	-	82	17	65
Total Tenneco Inc.	<u>\$ 1,101</u>	<u>\$ -</u>	<u>\$ 1,101</u>	<u>\$ 167</u>	<u>\$ 934</u>

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 which the company previously referred to as pass-through 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.

(a) Beginning in the second quarter of 2005, Tenneco changed its accounting for a customer contract in its European OE Ride Control unit. The cost of sales for this contract are now netted against the revenues, reducing reported revenues and cost of sales. In the first quarter of 2005, Tenneco Inc. recorded \$15 million in revenues for this contract.