

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

ATTACHMENT 2

	Q1 2007				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 133	\$ -	\$ 133	\$ -	\$ 133
Exhaust	376	-	376	166	210
Total North America Original Equipment	509	-	509	166	343
North America Aftermarket					
Ride Control	98	-	98	-	98
Exhaust	36	-	36	-	36
Total North America Aftermarket	134	-	134	-	134
Total North America	643	-	643	166	477
Europe Original Equipment					
Ride Control	107	10	97	-	97
Exhaust	387	29	358	122	236
Total Europe Original Equipment	494	39	455	122	333
Europe Aftermarket					
Ride Control	39	2	37	-	37
Exhaust	40	4	36	-	36
Total Europe Aftermarket	79	6	73	-	73
South America & India	70	1	69	8	61
Total Europe, South America & India	643	46	597	130	467
Asia	70	-	70	26	44
Australia	43	3	40	5	35
Total Asia Pacific	113	3	110	31	79
Total Tenneco Inc.	<u>\$ 1,399</u>	<u>\$ 49</u>	<u>\$ 1,350</u>	<u>\$ 327</u>	<u>\$ 1,023</u>

	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	-	243	66	177
Total North America Original Equipment	374	-	374	66	308
North America Aftermarket					
Ride Control	101	-	101	-	101
Exhaust	40	-	40	-	40
Total North America Aftermarket	141	-	141	-	141
Total North America	515	-	515	66	449
Europe Original Equipment					
Ride Control	95	-	95	-	95
Exhaust	292	-	292	102	190
Total Europe Original Equipment	387	-	387	102	285
Europe Aftermarket					
Ride Control	36	-	36	-	36
Exhaust	39	-	39	-	39
Total Europe Aftermarket	75	-	75	-	75
South America & India	65	-	65	7	58
Total Europe, South America & India	527	-	527	109	418
Asia	50	-	50	17	33
Australia	40	-	40	4	36
Total Asia Pacific	90	-	90	21	69
Total Tenneco Inc.	<u>\$ 1,132</u>	<u>\$ -</u>	<u>\$ 1,132</u>	<u>\$ 196</u>	<u>\$ 936</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.