

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

ATTACHMENT 2

	Q1 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 112	\$ -	\$ 112	\$ -	\$ 112
Exhaust	438	2	436	217	219
Total North America Original Equipment	550	2	548	217	331
North America Aftermarket					
Ride Control	98	1	97	-	97
Exhaust	35	1	34	-	34
Total North America Aftermarket	133	2	131	-	131
Total North America	683	4	679	217	462
Europe Original Equipment					
Ride Control	129	17	112	-	112
Exhaust	426	55	371	134	237
Total Europe Original Equipment	555	72	483	134	349
Europe Aftermarket					
Ride Control	47	6	41	-	41
Exhaust	40	5	35	-	35
Total Europe Aftermarket	87	11	76	-	76
South America & India	94	11	83	13	70
Total Europe, South America & India	736	94	642	147	495
Asia	90	9	81	27	54
Australia	51	7	44	6	38
Total Asia Pacific	141	16	125	33	92
Total Tenneco Inc.	<u>\$ 1,560</u>	<u>\$ 114</u>	<u>\$ 1,446</u>	<u>\$ 397</u>	<u>\$ 1,049</u>

	Q1 2007 ⁽²⁾				
	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	-	107	-	107
Exhaust	387	-	387	138	249
Total Europe Original Equipment	494	-	494	138	356
Europe Aftermarket					
Ride Control	39	-	39	-	39
Exhaust	41	-	41	-	41
Total Europe Aftermarket	80	-	80	-	80
South America & India	70	-	70	8	62
Total Europe, South America & India	644	-	644	146	498
Asia	70	-	70	26	44
Australia	43	-	43	5	38
Total Asia Pacific	113	-	113	31	82
Total Tenneco Inc.	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 343</u>	<u>\$ 1,057</u>

⁽¹⁾ 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.

⁽²⁾ As disclosed in Tenneco's Form 10-K/A filed August 14, 2007, Tenneco restated its financial results for the years ended December 31, 2004, 2005 and 2006 and for the quarters ended March 31, 2006 and 2007, June 30, 2006 and September 30, 2006. The amounts presented in this table reflect the results of the restatement.