

TENNECO INC.  
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES <sup>(1)</sup>  
Unaudited

ATTACHMENT 2

	Q1 2009				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 86	\$ (4)	\$ 90	\$ -	\$ 90
Exhaust	247	(2)	249	114	135
Total North America Original Equipment	333	(6)	339	114	225
North America Aftermarket					
Ride Control	99	(2)	101	-	101
Exhaust	37	(1)	38	-	38
Total North America Aftermarket	136	(3)	139	-	139
Total North America	469	(9)	478	114	364
Europe Original Equipment					
Ride Control	91	(21)	112	-	112
Exhaust	187	(93)	280	69	211
Total Europe Original Equipment	278	(114)	392	69	323
Europe Aftermarket					
Ride Control	31	(8)	39	-	39
Exhaust	29	(7)	36	-	36
Total Europe Aftermarket	60	(15)	75	-	75
South America & India	68	(22)	90	10	80
Total Europe, South America & India	406	(151)	557	79	478
Asia	67	1	66	18	48
Australia	25	(16)	41	3	38
Total Asia Pacific	92	(15)	107	21	86
Total Tenneco Inc.	<u>\$ 967</u>	<u>\$ (175)</u>	<u>\$ 1,142</u>	<u>\$ 214</u>	<u>\$ 928</u>

	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	-	438	217	221
Total North America Original Equipment	550	-	550	217	333
North America Aftermarket					
Ride Control	98	-	98	-	98
Exhaust	35	-	35	-	35
Total North America Aftermarket	133	-	133	-	133
Total North America	683	-	683	217	466
Europe Original Equipment					
Ride Control	129	-	129	-	129
Exhaust	426	-	426	155	271
Total Europe Original Equipment	555	-	555	155	400
Europe Aftermarket					
Ride Control	47	-	47	-	47
Exhaust	40	-	40	-	40
Total Europe Aftermarket	87	-	87	-	87
South America & India	94	-	94	14	80
Total Europe, South America & India	736	-	736	169	567
Asia	90	-	90	28	62
Australia	51	-	51	7	44
Total Asia Pacific	141	-	141	35	106
Total Tenneco Inc.	<u>\$ 1,560</u>	<u>\$ -</u>	<u>\$ 1,560</u>	<u>\$ 421</u>	<u>\$ 1,139</u>

<sup>(1)</sup> 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.