

TENNECO INC.
 RECONCILIATION OF GAAP ⁽¹⁾ REVENUE TO NON-GAAP REVENUE MEASURES ⁽²⁾
 Original Equipment Value-added Revenues - 3 months
Unaudited

	<u>Three Months Ended March 31,</u>	
	<u>2010</u>	<u>2009</u>
Net sales and operating revenues	\$ 1,316	\$ 967
Less: Aftermarket revenues	<u>257</u>	<u>223</u>
Original equipment revenues	1,059	744
Less: Substrate sales	<u>261</u>	<u>202</u>
Original equipment value-added revenues	\$ 798	\$ 542

⁽¹⁾ Generally Accepted Accounting Principles

⁽²⁾ Tenneco presents the above reconciliation of revenues in order to reflect OE value-added revenues. 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.