

TENNECO INC.
 RECONCILIATION OF NON-GAAP MEASURES
 Cash Flow from operating activities Pro Forma - 3 months
Unaudited

	<u>Three Months Ended March 31,</u>	
	<u>2010</u>	<u>2009</u>
Net cash used by operating activities	\$ (57)	\$ (81)
Receivables adjustment (pro forma for accounting change) ⁽¹⁾	-	(62)
Net Cash used by operating activities (pro forma for accounting change) ⁽¹⁾	<u>(57)</u>	<u>(143)</u>

⁽¹⁾ An accounting change which became effective for the first quarter 2010 affects the comparison of net cash used by operating activities between periods. The accounting change requires Tenneco to account for its North America accounts receivable securitization programs as secured borrowings rather than as sales of accounts receivable. Tenneco presents, for 2009, what net cash used by operating activities would have been on a pro forma basis had the accounting change been in effect during 2009. Tenneco believes this presentation helps facilitate comparison between periods.