

TENNECO INC.
RECONCILIATION OF GAAP ⁽¹⁾ REVENUE TO NON-GAAP REVENUE MEASURES ⁽²⁾
Unaudited

ATTACHMENT 2

	Q1 2010				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 128	\$ 4	\$ 124	\$ -	\$ 124
Exhaust	326	2	324	135	189
Total North America Original Equipment	454	6	448	135	313
North America Aftermarket					
Ride Control	113	2	111	-	111
Exhaust	38	1	37	-	37
Total North America Aftermarket	151	3	148	-	148
Total North America	605	9	596	135	461
Europe Original Equipment					
Ride Control	116	5	111	-	111
Exhaust	269	17	252	82	170
Total Europe Original Equipment	385	22	363	82	281
Europe Aftermarket					
Ride Control	39	3	36	-	36
Exhaust	27	2	25	-	25
Total Europe Aftermarket	66	5	61	-	61
South America & India	110	15	95	13	82
Total Europe, South America & India	561	42	519	95	424
Asia	111	1	110	25	85
Australia	39	9	30	1	29
Total Asia Pacific	150	10	140	26	114
Total Tenneco Inc.	<u>\$ 1,316</u>	<u>\$ 61</u>	<u>\$ 1,255</u>	<u>\$ 256</u>	<u>\$ 999</u>

	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	\$ -	\$ 86	\$ -	\$ 86
Exhaust	247	-	247	114	133
Total North America Original Equipment	333	-	333	114	219
North America Aftermarket					
Ride Control	99	-	99	-	99
Exhaust	37	-	37	-	37
Total North America Aftermarket	136	-	136	-	136
Total North America	469	-	469	114	355
Europe Original Equipment					
Ride Control	91	-	91	-	91
Exhaust	187	-	187	58	129
Total Europe Original Equipment	278	-	278	58	220
Europe Aftermarket					
Ride Control	31	-	31	-	31
Exhaust	29	-	29	-	29
Total Europe Aftermarket	60	-	60	-	60
South America & India	68	-	68	9	59
Total Europe, South America & India	406	-	406	67	339
Asia	67	-	67	19	48
Australia	25	-	25	2	23
Total Asia Pacific	92	-	92	21	71
Total Tenneco Inc.	<u>\$ 967</u>	<u>\$ -</u>	<u>\$ 967</u>	<u>\$ 202</u>	<u>\$ 765</u>

⁽¹⁾ Generally Accepted Accounting Principles

⁽²⁾ 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 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.