

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

ATTACHMENT 2

	Q1 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 152	\$ 2	\$ 150	\$ -	\$ 150
Emission Control	526	-	526	249	277
Total North America Original Equipment	<u>678</u>	<u>2</u>	<u>676</u>	<u>249</u>	<u>427</u>
North America Aftermarket					
Ride Control	127	1	126	-	126
Emission Control	46	1	45	-	45
Total North America Aftermarket	<u>173</u>	<u>2</u>	<u>171</u>	<u>-</u>	<u>171</u>
Total North America	851	4	847	249	598
Europe Original Equipment					
Ride Control	139	3	136	-	136
Emission Control	376	16	360	122	238
Total Europe Original Equipment	<u>515</u>	<u>19</u>	<u>496</u>	<u>122</u>	<u>374</u>
Europe Aftermarket					
Ride Control	44	1	43	-	43
Emission Control	30	1	29	-	29
Total Europe Aftermarket	<u>74</u>	<u>2</u>	<u>72</u>	<u>-</u>	<u>72</u>
South America & India	152	7	145	25	120
Total Europe, South America & India	741	28	713	147	566
Asia	131	5	126	20	106
Australia	37	5	32	3	29
Total Asia Pacific	168	10	158	23	135
Total Tenneco Inc.	<u>\$ 1,760</u>	<u>\$ 42</u>	<u>\$ 1,718</u>	<u>\$ 419</u>	<u>\$ 1,299</u>

	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	\$ -	\$ 128	\$ -	\$ 128
Emission Control	326	-	326	135	191
Total North America Original Equipment	<u>454</u>	<u>-</u>	<u>454</u>	<u>135</u>	<u>319</u>
North America Aftermarket					
Ride Control	113	-	113	-	113
Emission Control	38	-	38	-	38
Total North America Aftermarket	<u>151</u>	<u>-</u>	<u>151</u>	<u>-</u>	<u>151</u>
Total North America	605	-	605	135	470
Europe Original Equipment					
Ride Control	116	-	116	-	116
Emission Control	269	-	269	86	183
Total Europe Original Equipment	<u>385</u>	<u>-</u>	<u>385</u>	<u>86</u>	<u>299</u>
Europe Aftermarket					
Ride Control	39	-	39	-	39
Emission Control	27	-	27	-	27
Total Europe Aftermarket	<u>66</u>	<u>-</u>	<u>66</u>	<u>-</u>	<u>66</u>
South America & India	110	-	110	13	97
Total Europe, South America & India	561	-	561	99	462
Asia	111	-	111	25	86
Australia	39	-	39	2	37
Total Asia Pacific	150	-	150	27	123
Total Tenneco Inc.	<u>\$ 1,316</u>	<u>\$ -</u>	<u>\$ 1,316</u>	<u>\$ 261</u>	<u>\$ 1,055</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.