ATTACHMENT 2

TENNECO INC.

RECONCILIATION OF GAAP [1] REVENUE TO NON-GAAP REVENUE MEASURES [2]

Unaudited

(Millions)

	Q1 2012				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	$ 171	$ -	$ 171	$ -	$ 171
Emission Control	617	-	617	277	340
Total North America Original Equipment	788	-	788	277	511
North America Aftermarket					
Ride Control	146	-	146	-	146
Emission Control	52	-	52	-	52
Total North America Aftermarket	198	-	198	-	198
Total North America	986	-	986	277	709
Europe Original Equipment					
Ride Control	139	(7)	146	-	146
Emission Control	381	(20)	401	139	262
Total Europe Original Equipment	520	(27)	547	139	408
Europe Aftermarket					
Ride Control	43	(3)	46	-	46
Emission Control	22	(1)	23	-	23
Total Europe Aftermarket	65	(4)	69	-	69
South America & India	147	(13)	160	23	137
Total Europe, South America & India	732	(44)	776	162	614
Asia	155	(7)	162	22	140
Australia	39	1	38	2	36
Total Asia Pacific	194	(6)	200	24	176
Total Tenneco Inc.	$ 1,912	$ (50)	$ 1,962	$ 463	$ 1,499

	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	$ -	$ 152	$ -	$ 152
Emission Control	526	-	526	249	277
Total North America Original Equipment	678	-	678	249	429
North America Aftermarket					
Ride Control	127	-	127	-	127
Emission Control	46	-	46	-	46
Total North America Aftermarket	173	-	173	-	173
Total North America	851	-	851	249	602
Europe Original Equipment					
Ride Control	139	-	139	-	139
Emission Control	376	-	376	124	252
Total Europe Original Equipment	515	-	515	124	391
Europe Aftermarket					
Ride Control	44	-	44	-	44
Emission Control	30	-	30	-	30
Total Europe Aftermarket	74	-	74	-	74
South America & India	152	-	152	26	126
Total Europe, South America & India	741	-	741	150	591
Asia	131	-	131	21	110
Australia	37	-	37	3	34
Total Asia Pacific	168	-	168	24	144
Total Tenneco Inc.	$ 1,760	$ -	$ 1,760	$ 423	$ 1,337

[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.