

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

ATTACHMENT 2

Unaudited
(Millions)

	Q1 2013				
	Revenues	Substrate Sales	Value-add Revenues	Currency Impact on Value-add Revenues	Value-add Revenues excluding Currency
Clean Air Division					
North America	\$ 646	\$ 260	\$ 386	\$ -	\$ 386
Europe, South America & India	467	169	298	(13)	311
Asia Pacific	183	25	158	-	158
Total Clean Air Division	1,296	454	842	(13)	855
Ride Performance Division					
North America	307	-	307	(1)	308
Europe, South America & India	252	-	252	(14)	266
Asia Pacific	48	-	48	-	48
Total Ride Performance Division	607	-	607	(15)	622
Total Tenneco Inc.	\$ 1,903	\$ 454	\$ 1,449	\$ (28)	\$ 1,477
	Q1 2012				
	Revenues	Substrate Sales	Value-add Revenues	Currency Impact on Value-add Revenues	Value-add Revenues excluding Currency
Clean Air Division					
North America	\$ 669	\$ 277	\$ 392	\$ -	\$ 392
Europe, South America & India	460	153	307	-	307
Asia Pacific	156	26	130	-	130
Total Clean Air Division	1,285	456	829	-	829
Ride Performance Division					
North America	317	-	317	-	317
Europe, South America & India	272	-	272	-	272
Asia Pacific	38	-	38	-	38
Total Ride Performance Division	627	-	627	-	627
Total Tenneco Inc.	\$ 1,912	\$ 456	\$ 1,456	\$ -	\$ 1,456

⁽¹⁾ Generally Accepted Accounting Principles

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