

TENNECO INC.  
RECONCILIATION OF GAAP <sup>(1)</sup> REVENUE TO NON-GAAP REVENUE MEASURES <sup>(2)</sup>

ATTACHMENT 2

Unaudited  
(Millions)

	Q2 2013				
	<u>Revenues</u>	<u>Substrate Sales</u>	<u>Value-add Revenues</u>	<u>Currency Impact on Value-add Revenues</u>	<u>Value-add Revenues excluding Currency</u>
Clean Air Division					
North America	\$ 687	\$ 272	\$ 415	\$ -	\$ 415
Europe, South America & India	516	184	332	(4)	336
Asia Pacific	203	32	171	4	167
Total Clean Air Division	<u>1,406</u>	<u>488</u>	<u>918</u>	<u>-</u>	<u>918</u>
Ride Performance Division					
North America	324	-	324	-	324
Europe, South America & India	281	-	281	(5)	286
Asia Pacific	56	-	56	(1)	57
Total Ride Performance Division	<u>661</u>	<u>-</u>	<u>661</u>	<u>(6)</u>	<u>667</u>
Total Tenneco Inc.	<u>\$ 2,067</u>	<u>\$ 488</u>	<u>\$ 1,579</u>	<u>\$ (6)</u>	<u>\$ 1,585</u>
	Q2 2012				
	<u>Revenues</u>	<u>Substrate Sales</u>	<u>Value-add Revenues</u>	<u>Currency Impact on Value-add Revenues</u>	<u>Value-add Revenues excluding Currency</u>
Clean Air Division					
North America	\$ 671	\$ 269	\$ 402	\$ -	\$ 402
Europe, South America & India	434	137	297	-	297
Asia Pacific	169	23	146	-	146
Total Clean Air Division	<u>1,274</u>	<u>429</u>	<u>845</u>	<u>-</u>	<u>845</u>
Ride Performance Division					
North America	325	-	325	-	325
Europe, South America & India	276	-	276	-	276
Asia Pacific	45	-	45	-	45
Total Ride Performance Division	<u>646</u>	<u>-</u>	<u>646</u>	<u>-</u>	<u>646</u>
Total Tenneco Inc.	<u>\$ 1,920</u>	<u>\$ 429</u>	<u>\$ 1,491</u>	<u>\$ -</u>	<u>\$ 1,491</u>

<sup>(1)</sup> Generally Accepted Accounting Principles

<sup>(2)</sup> 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.