

TENNECO INC.
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES
Unaudited

ATTACHMENT 2

	Q2 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 131	\$ -	\$ 131	\$ -	\$ 131
Exhaust	236	2	234	61	173
Total North America Original Equipment	367	2	365	61	304
North America Aftermarket					
Ride Control	112	-	112	-	112
Exhaust	45	-	45	-	45
Total North America Aftermarket	157	-	157	-	157
Total North America	524	2	522	61	461
Europe Original Equipment					
Ride Control	98	5	93	-	93
Exhaust	314	7	307	117	190
Total Europe Original Equipment	412	12	400	117	283
Europe Aftermarket					
Ride Control	54	1	53	-	53
Exhaust	64	1	63	-	63
Total Europe Aftermarket	118	2	116	-	116
South America & India	66	4	62	8	54
Total Europe, South America & India	596	18	578	125	453
Asia	58	-	58	19	39
Australia	44	(1)	45	5	40
Total Asia Pacific	102	(1)	103	24	79
Total Tenneco Inc.	<u>\$ 1,222</u>	<u>\$ 19</u>	<u>\$ 1,203</u>	<u>\$ 210</u>	<u>\$ 993</u>

	Q2 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 131	\$ -	\$ 131	\$ -	\$ 131
Exhaust	259	-	259	68	191
Total North America Original Equipment	390	-	390	68	322
North America Aftermarket					
Ride Control	103	-	103	-	103
Exhaust	43	-	43	-	43
Total North America Aftermarket	146	-	146	-	146
Total North America	536	-	536	68	468
Europe Original Equipment					
Ride Control	98	-	98	-	98
Exhaust	284	-	284	87	197
Total Europe Original Equipment	382	-	382	87	295
Europe Aftermarket					
Ride Control	51	-	51	-	51
Exhaust	58	-	58	-	58
Total Europe Aftermarket	109	-	109	-	109
South America & India	59	-	59	5	54
Total Europe, South America & India	550	-	550	92	458
Asia	35	-	35	10	25
Australia	59	-	59	5	54
Total Asia Pacific	94	-	94	15	79
Total Tenneco Inc.	<u>\$ 1,180</u>	<u>\$ -</u>	<u>\$ 1,180</u>	<u>\$ 175</u>	<u>\$ 1,005</u>

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 which the company previously referred to as pass-through 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.