

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

ATTACHMENT 2

	YTD 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 262	\$ -	\$ 262	\$ -	\$ 262
Exhaust	479	5	474	127	347
Total North America Original Equipment	741	5	736	127	609
North America Aftermarket					
Ride Control	213	-	213	-	213
Exhaust	85	-	85	-	85
Total North America Aftermarket	298	-	298	-	298
Total North America	1,039	5	1,034	127	907
Europe Original Equipment					
Ride Control	193 (a)	(1)	194	-	194
Exhaust	606	(12)	618	228	390
Total Europe Original Equipment	799	(13)	812	228	584
Europe Aftermarket					
Ride Control	90	(1)	91	-	91
Exhaust	103	(3)	106	-	106
Total Europe Aftermarket	193	(4)	197	-	197
South America & India	131	10	121	15	106
Total Europe, South America & India	1,123	(7)	1,130	243	887
Asia	108	-	108	36	72
Australia	84	(3)	87	9	78
Total Asia Pacific	192	(3)	195	45	150
Total Tenneco Inc.	<u>\$ 2,354</u>	<u>\$ (5)</u>	<u>\$ 2,359</u>	<u>\$ 415</u>	<u>\$ 1,944</u>

	YTD 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 258	\$ -	\$ 258	\$ -	\$ 258
Exhaust	507	-	507	135	372
Total North America Original Equipment	765	-	765	135	630
North America Aftermarket					
Ride Control	194	-	194	-	194
Exhaust	82	-	82	-	82
Total North America Aftermarket	276	-	276	-	276
Total North America	1,041	-	1,041	135	906
Europe Original Equipment					
Ride Control	207 (a)	-	207	-	207
Exhaust	556	-	556	166	390
Total Europe Original Equipment	763	-	763	166	597
Europe Aftermarket					
Ride Control	88	-	88	-	88
Exhaust	103	-	103	-	103
Total Europe Aftermarket	191	-	191	-	191
South America & India	110	-	110	9	101
Total Europe, South America & India	1,064	-	1,064	175	889
Asia	70	-	70	23	47
Australia	106	-	106	9	97
Total Asia Pacific	176	-	176	32	144
Total Tenneco Inc.	<u>\$ 2,281</u>	<u>\$ -</u>	<u>\$ 2,281</u>	<u>\$ 342</u>	<u>\$ 1,939</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.

(a) Beginning in the second quarter of 2005, Tenneco changed its accounting for a customer contract in its European OE Ride Control unit. The cost of sales for this contract are now netted against the revenues, reducing reported revenues and cost of sales. In the first quarter of 2005, Tenneco recorded \$15 million in revenues for this contract.