

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

ATTACHMENT 2

	Q2 2007				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 132	\$ -	\$ 132	\$ -	\$ 132
Exhaust	529	-	529	266	263
Total North America Original Equipment	661	-	661	266	395
North America Aftermarket					
Ride Control	110	-	110	-	110
Exhaust	39	-	39	-	39
Total North America Aftermarket	149	-	149	-	149
Total North America	810	-	810	266	544
Europe Original Equipment					
Ride Control	107	6	101	-	101
Exhaust	406	23	383	137	246
Total Europe Original Equipment	513	29	484	137	347
Europe Aftermarket					
Ride Control	61	4	57	-	57
Exhaust	63	4	59	-	59
Total Europe Aftermarket	124	8	116	-	116
South America & India	81	6	75	10	65
Total Europe, South America & India	718	43	675	147	528
Asia	85	-	85	30	55
Australia	50	6	44	7	37
Total Asia Pacific	135	6	129	37	92
Total Tenneco Inc.	<u>\$ 1,663</u>	<u>\$ 49</u>	<u>\$ 1,614</u>	<u>\$ 450</u>	<u>\$ 1,164</u>

	Q2 2006 ⁽¹⁾				
	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	-	236	61	175
Total North America Original Equipment	367	-	367	61	306
North America Aftermarket					
Ride Control	112	-	112	-	112
Exhaust	44	-	44	-	44
Total North America Aftermarket	156	-	156	-	156
Total North America	523	-	523	61	462
Europe Original Equipment					
Ride Control	98	-	98	-	98
Exhaust	314	-	314	120	194
Total Europe Original Equipment	412	-	412	120	292
Europe Aftermarket					
Ride Control	54	-	54	-	54
Exhaust	64	-	64	-	64
Total Europe Aftermarket	118	-	118	-	118
South America & India	66	-	66	8	58
Total Europe, South America & India	596	-	596	128	468
Asia	58	-	58	19	39
Australia	44	-	44	5	39
Total Asia Pacific	102	-	102	24	78
Total Tenneco Inc.	<u>\$ 1,221</u>	<u>\$ -</u>	<u>\$ 1,221</u>	<u>\$ 213</u>	<u>\$ 1,008</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.

⁽¹⁾ As disclosed in Tenneco's July 23, 2007 press release, Tenneco is restating its financial results for the years ended December 31, 2004, 2005 and 2006 and for the quarters ended March 31, 2006 and 2007, June 30, 2006 and September 30, 2006. The amounts presented in this table reflect the preliminary results of the restatement.