

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

	YTD 2007 ⁽¹⁾				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 265	\$ -	\$ 265	\$ -	\$ 265
Exhaust	905	-	905	432	473
Total North America Original Equipment	<u>1,170</u>	<u>-</u>	<u>1,170</u>	<u>432</u>	<u>738</u>
North America Aftermarket					
Ride Control	208	-	208	-	208
Exhaust	75	-	75	-	75
Total North America Aftermarket	<u>283</u>	<u>-</u>	<u>283</u>	<u>-</u>	<u>283</u>
Total North America	1,453	-	1,453	432	1,021
Europe Original Equipment					
Ride Control	214	16	198	-	198
Exhaust	793	52	741	263	478
Total Europe Original Equipment	<u>1,007</u>	<u>68</u>	<u>939</u>	<u>263</u>	<u>676</u>
Europe Aftermarket					
Ride Control	100	6	94	-	94
Exhaust	104	8	96	-	96
Total Europe Aftermarket	<u>204</u>	<u>14</u>	<u>190</u>	<u>-</u>	<u>190</u>
South America & India	151	7	144	18	126
Total Europe, South America & India	1,362	89	1,273	281	992
Asia	155	-	155	56	99
Australia	93	9	84	12	72
Total Asia Pacific	248	9	239	68	171
Total Tenneco Inc.	<u>\$ 3,063</u>	<u>\$ 98</u>	<u>\$ 2,965</u>	<u>\$ 781</u>	<u>\$ 2,184</u>

	YTD 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	\$ 262	\$ -	\$ 262	\$ -	\$ 262
Exhaust	479	-	479	127	352
Total North America Original Equipment	<u>741</u>	<u>-</u>	<u>741</u>	<u>127</u>	<u>614</u>
North America Aftermarket					
Ride Control	212	-	212	-	212
Exhaust	84	-	84	-	84
Total North America Aftermarket	<u>296</u>	<u>-</u>	<u>296</u>	<u>-</u>	<u>296</u>
Total North America	1,037	-	1,037	127	910
Europe Original Equipment					
Ride Control	193	-	193	-	193
Exhaust	606	-	606	222	384
Total Europe Original Equipment	<u>799</u>	<u>-</u>	<u>799</u>	<u>222</u>	<u>577</u>
Europe Aftermarket					
Ride Control	90	-	90	-	90
Exhaust	103	-	103	-	103
Total Europe Aftermarket	<u>193</u>	<u>-</u>	<u>193</u>	<u>-</u>	<u>193</u>
South America & India	131	-	131	15	116
Total Europe, South America & India	1,123	-	1,123	237	886
Asia	108	-	108	36	72
Australia	84	-	84	9	75
Total Asia Pacific	192	-	192	45	147
Total Tenneco Inc.	<u>\$ 2,352</u>	<u>\$ -</u>	<u>\$ 2,352</u>	<u>\$ 409</u>	<u>\$ 1,943</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.