

TENNECO INC.
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES ⁽¹⁾
Unaudited

ATTACHMENT 2

	Q2 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 121	\$ -	\$ 121	\$ -	\$ 121
Exhaust	395	-	395	192	203
Total North America Original Equipment	516	-	516	192	324
North America Aftermarket					
Ride Control	114	1	113	-	113
Exhaust	44	1	43	-	43
Total North America Aftermarket	158	2	156	-	156
Total North America	674	2	672	192	480
Europe Original Equipment					
Ride Control	131	16	115	-	115
Exhaust	447	54	393	138	255
Total Europe Original Equipment	578	70	508	138	370
Europe Aftermarket					
Ride Control	69	8	61	-	61
Exhaust	60	7	53	-	53
Total Europe Aftermarket	129	15	114	-	114
South America & India	108	11	97	15	82
Total Europe, South America & India	815	96	719	153	566
Asia	105	10	95	27	68
Australia	57	7	50	3	47
Total Asia Pacific	162	17	145	30	115
Total Tenneco Inc.	<u>\$ 1,651</u>	<u>\$ 115</u>	<u>\$ 1,536</u>	<u>\$ 375</u>	<u>\$ 1,161</u>

	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	-	107	-	107
Exhaust	406	-	406	146	260
Total Europe Original Equipment	513	-	513	146	367
Europe Aftermarket					
Ride Control	61	-	61	-	61
Exhaust	63	-	63	-	63
Total Europe Aftermarket	124	-	124	-	124
South America & India	81	-	81	11	70
Total Europe, South America & India	718	-	718	157	561
Asia	85	-	85	30	55
Australia	50	-	50	7	43
Total Asia Pacific	135	-	135	37	98
Total Tenneco Inc.	<u>\$ 1,663</u>	<u>\$ -</u>	<u>\$ 1,663</u>	<u>\$ 460</u>	<u>\$ 1,203</u>

⁽¹⁾ 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.