

TENNECO INC.  
 RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES <sup>(1)</sup>  
Unaudited

ATTACHMENT 2

	YTD 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 233	\$ -	\$ 233	\$ -	\$ 233
Exhaust	833	2	831	409	422
Total North America Original Equipment	1,066	2	1,064	409	655
North America Aftermarket					
Ride Control	212	2	210	-	210
Exhaust	79	2	77	-	77
Total North America Aftermarket	291	4	287	-	287
Total North America	1,357	6	1,351	409	942
Europe Original Equipment					
Ride Control	260	33	227	-	227
Exhaust	873	109	764	272	492
Total Europe Original Equipment	1,133	142	991	272	719
Europe Aftermarket					
Ride Control	116	14	102	-	102
Exhaust	100	12	88	-	88
Total Europe Aftermarket	216	26	190	-	190
South America & India	202	22	180	28	152
Total Europe, South America & India	1,551	190	1,361	300	1,061
Asia	195	19	176	54	122
Australia	108	14	94	9	85
Total Asia Pacific	303	33	270	63	207
Total Tenneco Inc.	<u>\$ 3,211</u>	<u>\$ 229</u>	<u>\$ 2,982</u>	<u>\$ 772</u>	<u>\$ 2,210</u>

	YTD 2007				
	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	1,170	-	1,170	432	738
North America Aftermarket					
Ride Control	208	-	208	-	208
Exhaust	75	-	75	-	75
Total North America Aftermarket	283	-	283	-	283
Total North America	1,453	-	1,453	432	1,021
Europe Original Equipment					
Ride Control	214	-	214	-	214
Exhaust	793	-	793	284	509
Total Europe Original Equipment	1,007	-	1,007	284	723
Europe Aftermarket					
Ride Control	100	-	100	-	100
Exhaust	104	-	104	-	104
Total Europe Aftermarket	204	-	204	-	204
South America & India	151	-	151	19	132
Total Europe, South America & India	1,362	-	1,362	303	1,059
Asia	155	-	155	56	99
Australia	93	-	93	12	81
Total Asia Pacific	248	-	248	68	180
Total Tenneco Inc.	<u>\$ 3,063</u>	<u>\$ -</u>	<u>\$ 3,063</u>	<u>\$ 803</u>	<u>\$ 2,260</u>

<sup>(1)</sup> 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.