

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

ATTACHMENT 2

	Q2 2009				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 76	\$ (2)	\$ 78	\$ -	\$ 78
Exhaust	242	(1)	243	109	134
Total North America Original Equipment	318	(3)	321	109	212
North America Aftermarket					
Ride Control	109	(2)	111	-	111
Exhaust	41	(1)	42	-	42
Total North America Aftermarket	150	(3)	153	-	153
Total North America	468	(6)	474	109	365
Europe Original Equipment					
Ride Control	106	(16)	122	-	122
Exhaust	223	(77)	300	80	220
Total Europe Original Equipment	329	(93)	422	80	342
Europe Aftermarket					
Ride Control	56	(9)	65	-	65
Exhaust	45	(9)	54	-	54
Total Europe Aftermarket	101	(18)	119	-	119
South America & India	90	(18)	108	14	94
Total Europe, South America & India	520	(129)	649	94	555
Asia	88	-	88	19	69
Australia	30	(13)	43	4	39
Total Asia Pacific	118	(13)	131	23	108
Total Tenneco Inc.	<u>\$ 1,106</u>	<u>\$ (148)</u>	<u>\$ 1,254</u>	<u>\$ 226</u>	<u>\$ 1,028</u>

	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	-	114	-	114
Exhaust	44	-	44	-	44
Total North America Aftermarket	158	-	158	-	158
Total North America	674	-	674	192	482
Europe Original Equipment					
Ride Control	131	-	131	-	131
Exhaust	447	-	447	159	288
Total Europe Original Equipment	578	-	578	159	419
Europe Aftermarket					
Ride Control	69	-	69	-	69
Exhaust	60	-	60	-	60
Total Europe Aftermarket	129	-	129	-	129
South America & India	108	-	108	17	91
Total Europe, South America & India	815	-	815	176	639
Asia	105	-	105	35	70
Australia	57	-	57	3	54
Total Asia Pacific	162	-	162	38	124
Total Tenneco Inc.	<u>\$ 1,651</u>	<u>\$ -</u>	<u>\$ 1,651</u>	<u>\$ 406</u>	<u>\$ 1,245</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.