

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

ATTACHMENT 2

	YTD 2009				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 162	\$ (6)	\$ 168	\$ -	\$ 168
Exhaust	489	(3)	492	223	269
Total North America Original Equipment	651	(9)	660	223	437
North America Aftermarket					
Ride Control	208	(4)	212	-	212
Exhaust	78	(2)	80	-	80
Total North America Aftermarket	286	(6)	292	-	292
Total North America	937	(15)	952	223	729
Europe Original Equipment					
Ride Control	197	(37)	234	-	234
Exhaust	410	(170)	580	149	431
Total Europe Original Equipment	607	(207)	814	149	665
Europe Aftermarket					
Ride Control	87	(17)	104	-	104
Exhaust	74	(16)	90	-	90
Total Europe Aftermarket	161	(33)	194	-	194
South America & India	158	(40)	198	25	173
Total Europe, South America & India	926	(280)	1,206	174	1,032
Asia	155	1	154	37	117
Australia	55	(29)	84	7	77
Total Asia Pacific	210	(28)	238	44	194
Total Tenneco Inc.	<u>\$ 2,073</u>	<u>\$ (323)</u>	<u>\$ 2,396</u>	<u>\$ 441</u>	<u>\$ 1,955</u>

	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	-	833	409	424
Total North America Original Equipment	1,066	-	1,066	409	657
North America Aftermarket					
Ride Control	212	-	212	-	212
Exhaust	79	-	79	-	79
Total North America Aftermarket	291	-	291	-	291
Total North America	1,357	-	1,357	409	948
Europe Original Equipment					
Ride Control	260	-	260	-	260
Exhaust	873	-	873	314	559
Total Europe Original Equipment	1,133	-	1,133	314	819
Europe Aftermarket					
Ride Control	116	-	116	-	116
Exhaust	100	-	100	-	100
Total Europe Aftermarket	216	-	216	-	216
South America & India	202	-	202	31	171
Total Europe, South America & India	1,551	-	1,551	345	1,206
Asia	195	-	195	63	132
Australia	108	-	108	10	98
Total Asia Pacific	303	-	303	73	230
Total Tenneco Inc.	<u>\$ 3,211</u>	<u>\$ -</u>	<u>\$ 3,211</u>	<u>\$ 827</u>	<u>\$ 2,384</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.