

TENNECO INC.
 RECONCILIATION OF GAAP ⁽¹⁾ REVENUE TO NON-GAAP REVENUE MEASURES ⁽²⁾
Unaudited

ATTACHMENT 2

	Q2 2010				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 140	\$ 4	\$ 136	\$ -	\$ 136
Exhaust	417	3	414	181	233
Total North America Original Equipment	<u>557</u>	<u>7</u>	<u>550</u>	<u>181</u>	<u>369</u>
North America Aftermarket					
Ride Control	138	1	137	-	137
Exhaust	43	1	42	-	42
Total North America Aftermarket	<u>181</u>	<u>2</u>	<u>179</u>	<u>-</u>	<u>179</u>
Total North America	738	9	729	181	548
Europe Original Equipment					
Ride Control	114	(10)	124	-	124
Exhaust	266	(21)	287	85	202
Total Europe Original Equipment	<u>380</u>	<u>(31)</u>	<u>411</u>	<u>85</u>	<u>326</u>
Europe Aftermarket					
Ride Control	56	(5)	61	-	61
Exhaust	41	(3)	44	-	44
Total Europe Aftermarket	<u>97</u>	<u>(8)</u>	<u>105</u>	<u>-</u>	<u>105</u>
South America & India	129	9	120	13	107
Total Europe, South America & India	606	(30)	636	98	538
Asia	121	-	121	27	94
Australia	37	5	32	3	29
Total Asia Pacific	158	5	153	30	123
Total Tenneco Inc.	<u>\$ 1,502</u>	<u>\$ (16)</u>	<u>\$ 1,518</u>	<u>\$ 309</u>	<u>\$ 1,209</u>

	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	\$ -	\$ 76	\$ -	\$ 76
Exhaust	242	-	242	109	133
Total North America Original Equipment	<u>318</u>	<u>-</u>	<u>318</u>	<u>109</u>	<u>209</u>
North America Aftermarket					
Ride Control	109	-	109	-	109
Exhaust	41	-	41	-	41
Total North America Aftermarket	<u>150</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>150</u>
Total North America	468	-	468	109	359
Europe Original Equipment					
Ride Control	106	-	106	-	106
Exhaust	223	-	223	71	152
Total Europe Original Equipment	<u>329</u>	<u>-</u>	<u>329</u>	<u>71</u>	<u>258</u>
Europe Aftermarket					
Ride Control	56	-	56	-	56
Exhaust	45	-	45	-	45
Total Europe Aftermarket	<u>101</u>	<u>-</u>	<u>101</u>	<u>-</u>	<u>101</u>
South America & India	90	-	90	12	78
Total Europe, South America & India	520	-	520	83	437
Asia	88	-	88	19	69
Australia	30	-	30	3	27
Total Asia Pacific	118	-	118	22	96
Total Tenneco Inc.	<u>\$ 1,106</u>	<u>\$ -</u>	<u>\$ 1,106</u>	<u>\$ 214</u>	<u>\$ 892</u>

⁽¹⁾ Generally Accepted Accounting Principles

⁽²⁾ 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 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.