

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

ATTACHMENT 2

	YTD 2010				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 268	\$ 8	\$ 260	\$ -	\$ 260
Exhaust	743	5	738	316	422
Total North America Original Equipment	1,011	13	998	316	682
North America Aftermarket					
Ride Control	251	3	248	-	248
Exhaust	81	2	79	-	79
Total North America Aftermarket	332	5	327	-	327
Total North America	1,343	18	1,325	316	1,009
Europe Original Equipment					
Ride Control	230	(5)	235	-	235
Exhaust	535	(4)	539	167	372
Total Europe Original Equipment	765	(9)	774	167	607
Europe Aftermarket					
Ride Control	95	(2)	97	-	97
Exhaust	68	(1)	69	-	69
Total Europe Aftermarket	163	(3)	166	-	166
South America & India	239	24	215	26	189
Total Europe, South America & India	1,167	12	1,155	193	962
Asia	232	1	231	52	179
Australia	76	14	62	4	58
Total Asia Pacific	308	15	293	56	237
Total Tenneco Inc.	<u>\$ 2,818</u>	<u>\$ 45</u>	<u>\$ 2,773</u>	<u>\$ 565</u>	<u>\$ 2,208</u>

	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	\$ -	\$ 162	\$ -	\$ 162
Exhaust	489	-	489	223	266
Total North America Original Equipment	651	-	651	223	428
North America Aftermarket					
Ride Control	208	-	208	-	208
Exhaust	78	-	78	-	78
Total North America Aftermarket	286	-	286	-	286
Total North America	937	-	937	223	714
Europe Original Equipment					
Ride Control	197	-	197	-	197
Exhaust	410	-	410	129	281
Total Europe Original Equipment	607	-	607	129	478
Europe Aftermarket					
Ride Control	87	-	87	-	87
Exhaust	74	-	74	-	74
Total Europe Aftermarket	161	-	161	-	161
South America & India	158	-	158	21	137
Total Europe, South America & India	926	-	926	150	776
Asia	155	-	155	38	117
Australia	55	-	55	5	50
Total Asia Pacific	210	-	210	43	167
Total Tenneco Inc.	<u>\$ 2,073</u>	<u>\$ -</u>	<u>\$ 2,073</u>	<u>\$ 416</u>	<u>\$ 1,657</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.