

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

ATTACHMENT 2

Unaudited
(Millions)

	Q2 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 161	\$ 2	\$ 159	\$ -	\$ 159
Emission Control	520	-	520	246	274
Total North America Original Equipment	681	2	679	246	433
North America Aftermarket					
Ride Control	145	2	143	-	143
Emission Control	48	-	48	-	48
Total North America Aftermarket	193	2	191	-	191
Total North America	874	4	870	246	624
Europe Original Equipment					
Ride Control	151	20	131	-	131
Emission Control	385	51	334	112	222
Total Europe Original Equipment	536	71	465	112	353
Europe Aftermarket					
Ride Control	70	10	60	-	60
Emission Control	44	6	38	-	38
Total Europe Aftermarket	114	16	98	-	98
South America & India	167	11	156	28	128
Total Europe, South America & India	817	98	719	140	579
Asia	155	8	147	23	124
Australia	42	8	34	2	32
Total Asia Pacific	197	16	181	25	156
Total Tenneco Inc.	<u>\$ 1,888</u>	<u>\$ 118</u>	<u>\$ 1,770</u>	<u>\$ 411</u>	<u>\$ 1,359</u>

	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	\$ -	\$ 140	\$ -	\$ 140
Emission Control	417	-	417	181	236
Total North America Original Equipment	557	-	557	181	376
North America Aftermarket					
Ride Control	138	-	138	-	138
Emission Control	43	-	43	-	43
Total North America Aftermarket	181	-	181	-	181
Total North America	738	-	738	181	557
Europe Original Equipment					
Ride Control	114	-	114	-	114
Emission Control	266	-	266	79	187
Total Europe Original Equipment	380	-	380	79	301
Europe Aftermarket					
Ride Control	56	-	56	-	56
Emission Control	41	-	41	-	41
Total Europe Aftermarket	97	-	97	-	97
South America & India	129	-	129	14	115
Total Europe, South America & India	606	-	606	93	513
Asia	121	-	121	27	94
Australia	37	-	37	3	34
Total Asia Pacific	158	-	158	30	128
Total Tenneco Inc.	<u>\$ 1,502</u>	<u>\$ -</u>	<u>\$ 1,502</u>	<u>\$ 304</u>	<u>\$ 1,198</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.