

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

ATTACHMENT 2

Unaudited
(Millions)

	YTD 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 313	\$ 4	\$ 309	\$ -	\$ 309
Emission Control	1,046	-	1,046	495	551
Total North America Original Equipment	1,359	4	1,355	495	860
North America Aftermarket					
Ride Control	272	3	269	-	269
Emission Control	94	1	93	-	93
Total North America Aftermarket	366	4	362	-	362
Total North America	1,725	8	1,717	495	1,222
Europe Original Equipment					
Ride Control	290	23	267	-	267
Emission Control	761	67	694	234	460
Total Europe Original Equipment	1,051	90	961	234	727
Europe Aftermarket					
Ride Control	114	11	103	-	103
Emission Control	74	7	67	-	67
Total Europe Aftermarket	188	18	170	-	170
South America & India	319	18	301	53	248
Total Europe, South America & India	1,558	126	1,432	287	1,145
Asia	286	13	273	43	230
Australia	79	13	66	5	61
Total Asia Pacific	365	26	339	48	291
Total Tenneco Inc.	<u>\$ 3,648</u>	<u>\$ 160</u>	<u>\$ 3,488</u>	<u>\$ 830</u>	<u>\$ 2,658</u>

	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	\$ -	\$ 268	\$ -	\$ 268
Emission Control	743	-	743	316	427
Total North America Original Equipment	1,011	-	1,011	316	695
North America Aftermarket					
Ride Control	251	-	251	-	251
Emission Control	81	-	81	-	81
Total North America Aftermarket	332	-	332	-	332
Total North America	1,343	-	1,343	316	1,027
Europe Original Equipment					
Ride Control	230	-	230	-	230
Emission Control	535	-	535	165	370
Total Europe Original Equipment	765	-	765	165	600
Europe Aftermarket					
Ride Control	95	-	95	-	95
Emission Control	68	-	68	-	68
Total Europe Aftermarket	163	-	163	-	163
South America & India	239	-	239	27	212
Total Europe, South America & India	1,167	-	1,167	192	975
Asia	232	-	232	52	180
Australia	76	-	76	5	71
Total Asia Pacific	308	-	308	57	251
Total Tenneco Inc.	<u>\$ 2,818</u>	<u>\$ -</u>	<u>\$ 2,818</u>	<u>\$ 565</u>	<u>\$ 2,253</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.