

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

ATTACHMENT 2

Unaudited
(Millions)

	Q2 2012				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 173	\$ (2)	\$ 175	\$ -	\$ 175
Emission Control	617	-	617	269	348
Total North America Original Equipment	790	(2)	792	269	523
North America Aftermarket					
Ride Control	152	-	152	-	152
Emission Control	54	-	54	-	54
Total North America Aftermarket	206	-	206	-	206
Total North America	996	(2)	998	269	729
Europe Original Equipment					
Ride Control	130	(19)	149	-	149
Emission Control	351	(55)	406	139	267
Total Europe Original Equipment	481	(74)	555	139	416
Europe Aftermarket					
Ride Control	57	(10)	67	-	67
Emission Control	30	(4)	34	-	34
Total Europe Aftermarket	87	(14)	101	-	101
South America & India	142	(30)	172	21	151
Total Europe, South America & India	710	(118)	828	160	668
Asia	177	3	174	20	154
Australia	37	(2)	39	3	36
Total Asia Pacific	214	1	213	23	190
Total Tenneco Inc.	<u>\$ 1,920</u>	<u>\$ (119)</u>	<u>\$ 2,039</u>	<u>\$ 452</u>	<u>\$ 1,587</u>

	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	\$ -	\$ 161	\$ -	\$ 161
Emission Control	520	-	520	246	274
Total North America Original Equipment	681	-	681	246	435
North America Aftermarket					
Ride Control	145	-	145	-	145
Emission Control	48	-	48	-	48
Total North America Aftermarket	193	-	193	-	193
Total North America	874	-	874	246	628
Europe Original Equipment					
Ride Control	151	-	151	-	151
Emission Control	385	-	385	133	252
Total Europe Original Equipment	536	-	536	133	403
Europe Aftermarket					
Ride Control	70	-	70	-	70
Emission Control	44	-	44	-	44
Total Europe Aftermarket	114	-	114	-	114
South America & India	167	-	167	29	138
Total Europe, South America & India	817	-	817	162	655
Asia	155	-	155	24	131
Australia	42	-	42	3	39
Total Asia Pacific	197	-	197	27	170
Total Tenneco Inc.	<u>\$ 1,888</u>	<u>\$ -</u>	<u>\$ 1,888</u>	<u>\$ 435</u>	<u>\$ 1,453</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.