

TENNECO INC.  
RECONCILIATION OF GAAP <sup>(1)</sup> REVENUE TO NON-GAAP REVENUE MEASURES <sup>(2)</sup>

ATTACHMENT 2

Unaudited  
(Millions)

	YTD 2012				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 344	\$ (2)	\$ 346	\$ -	\$ 346
Emission Control	1,234	-	1,234	546	688
Total North America Original Equipment	1,578	(2)	1,580	546	1,034
North America Aftermarket					
Ride Control	298	-	298	-	298
Emission Control	106	-	106	-	106
Total North America Aftermarket	404	-	404	-	404
Total North America	1,982	(2)	1,984	546	1,438
Europe Original Equipment					
Ride Control	269	(26)	295	-	295
Emission Control	732	(75)	807	278	529
Total Europe Original Equipment	1,001	(101)	1,102	278	824
Europe Aftermarket					
Ride Control	100	(13)	113	-	113
Emission Control	52	(5)	57	-	57
Total Europe Aftermarket	152	(18)	170	-	170
South America & India	289	(43)	332	44	288
Total Europe, South America & India	1,442	(162)	1,604	322	1,282
Asia	332	(4)	336	42	294
Australia	76	(1)	77	5	72
Total Asia Pacific	408	(5)	413	47	366
Total Tenneco Inc.	<u>\$ 3,832</u>	<u>\$ (169)</u>	<u>\$ 4,001</u>	<u>\$ 915</u>	<u>\$ 3,086</u>

	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	\$ -	\$ 313	\$ -	\$ 313
Emission Control	1,046	-	1,046	495	551
Total North America Original Equipment	1,359	-	1,359	495	864
North America Aftermarket					
Ride Control	272	-	272	-	272
Emission Control	94	-	94	-	94
Total North America Aftermarket	366	-	366	-	366
Total North America	1,725	-	1,725	495	1,230
Europe Original Equipment					
Ride Control	290	-	290	-	290
Emission Control	761	-	761	257	504
Total Europe Original Equipment	1,051	-	1,051	257	794
Europe Aftermarket					
Ride Control	114	-	114	-	114
Emission Control	74	-	74	-	74
Total Europe Aftermarket	188	-	188	-	188
South America & India	319	-	319	55	264
Total Europe, South America & India	1,558	-	1,558	312	1,246
Asia	286	-	286	45	241
Australia	79	-	79	6	73
Total Asia Pacific	365	-	365	51	314
Total Tenneco Inc.	<u>\$ 3,648</u>	<u>\$ -</u>	<u>\$ 3,648</u>	<u>\$ 858</u>	<u>\$ 2,790</u>

<sup>(1)</sup> Generally Accepted Accounting Principles

<sup>(2)</sup> 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.