

TENNECO INC.
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES
Unaudited

ATTACHMENT 2

	Q3 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 109	\$ -	\$ 109	\$ -	\$ 109
Exhaust	198	1	197	54	143
Total North America Original Equipment	307	1	306	54	252
North America Aftermarket					
Ride Control	91	-	91	-	91
Exhaust	44	-	44	-	44
Total North America Aftermarket	135	-	135	-	135
Total North America	442	1	441	54	387
Europe Original Equipment					
Ride Control	87	2	85	-	85 (a)
Exhaust	306	12	294	124	170
Total Europe Original Equipment	393	14	379	124	255
Europe Aftermarket					
Ride Control	48	1	47	-	47
Exhaust	58	3	55	-	55
Total Europe Aftermarket	106	4	102	-	102
South America & India	70	3	67	9	58
Total Europe, South America & India	569	21	548	133	415
Asia	66	-	66	23	43
Australia	45	(1)	46	5	41
Total Asia Pacific	111	(1)	112	28	84
Total Tenneco Inc.	<u>\$ 1,122</u>	<u>\$ 21</u>	<u>\$ 1,101</u>	<u>\$ 215</u>	<u>\$ 886</u>

	Q3 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 120	\$ -	\$ 120	\$ -	\$ 120
Exhaust	249	-	249	69	180
Total North America Original Equipment	369	-	369	69	300
North America Aftermarket					
Ride Control	90	-	90	-	90
Exhaust	43	-	43	-	43
Total North America Aftermarket	133	-	133	-	133
Total North America	502	-	502	69	433
Europe Original Equipment					
Ride Control	84	-	84	-	84
Exhaust	257	-	257	77	180
Total Europe Original Equipment	341	-	341	77	264
Europe Aftermarket					
Ride Control	46	-	46	-	46
Exhaust	51	-	51	-	51
Total Europe Aftermarket	97	-	97	-	97
South America & India	62	-	62	5	57
Total Europe, South America & India	500	-	500	82	418
Asia	38	-	38	10	28
Australia	56	-	56	5	51
Total Asia Pacific	94	-	94	15	79
Total Tenneco Inc.	<u>\$ 1,096</u>	<u>\$ -</u>	<u>\$ 1,096</u>	<u>\$ 166</u>	<u>\$ 930</u>

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 which the company previously referred to as pass-through 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.