

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

ATTACHMENT 2

	YTD 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 371	\$ -	\$ 371	\$ -	\$ 371
Exhaust	677	6	671	181	490
Total North America Original Equipment	1,048	6	1,042	181	861
North America Aftermarket					
Ride Control	304	-	304	-	304
Exhaust	129	-	129	-	129
Total North America Aftermarket	433	-	433	-	433
Total North America	1,481	6	1,475	181	1,294
Europe Original Equipment					
Ride Control	280 (a)	1	279	-	279 (a)
Exhaust	912	-	912	352	560
Total Europe Original Equipment	1,192	1	1,191	352	839
Europe Aftermarket					
Ride Control	138	-	138	-	138
Exhaust	161	-	161	-	161
Total Europe Aftermarket	299	-	299	-	299
South America & India	201	13	188	24	164
Total Europe, South America & India	1,692	14	1,678	376	1,302
Asia	174	-	174	59	115
Australia	129	(4)	133	14	119
Total Asia Pacific	303	(4)	307	73	234
Total Tenneco Inc.	<u>\$ 3,476</u>	<u>\$ 16</u>	<u>\$ 3,460</u>	<u>\$ 630</u>	<u>\$ 2,830</u>

	YTD 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 378	\$ -	\$ 378	\$ -	\$ 378
Exhaust	756	-	756	204	552
Total North America Original Equipment	1,134	-	1,134	204	930
North America Aftermarket					
Ride Control	284	-	284	-	284
Exhaust	125	-	125	-	125
Total North America Aftermarket	409	-	409	-	409
Total North America	1,543	-	1,543	204	1,339
Europe Original Equipment					
Ride Control	291 (a)	-	291	-	291 (a)
Exhaust	813	-	813	243	570
Total Europe Original Equipment	1,104	-	1,104	243	861
Europe Aftermarket					
Ride Control	134	-	134	-	134
Exhaust	154	-	154	-	154
Total Europe Aftermarket	288	-	288	-	288
South America & India	172	-	172	14	158
Total Europe, South America & India	1,564	-	1,564	257	1,307
Asia	108	-	108	33	75
Australia	162	-	162	14	148
Total Asia Pacific	270	-	270	47	223
Total Tenneco Inc.	<u>\$ 3,377</u>	<u>\$ -</u>	<u>\$ 3,377</u>	<u>\$ 508</u>	<u>\$ 2,869</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.

(a) Beginning in the second quarter of 2005, Tenneco changed its accounting for a customer contract in its European OE Ride Control unit. The cost of sales for this contract are now netted against the revenues, reducing reported revenues and cost of sales. In the first quarter of 2005, Tenneco recorded \$15 million in revenues for this contract.