

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

ATTACHMENT 2

	Q3 2007				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 126	\$ -	\$ 126	\$ -	\$ 126
Exhaust	476	2	474	245	229
Total North America Original Equipment	602	2	600	245	355
North America Aftermarket					
Ride Control	92	-	92	-	92
Exhaust	40	-	40	-	40
Total North America Aftermarket	132	-	132	-	132
Total North America	734	2	732	245	487
Europe Original Equipment					
Ride Control	97	9	88	-	88
Exhaust	381	30	351	124	227
Total Europe Original Equipment	478	39	439	124	315
Europe Aftermarket					
Ride Control	52	4	48	-	48
Exhaust	56	4	52	-	52
Total Europe Aftermarket	108	8	100	-	100
South America & India	86	6	80	10	70
Total Europe, South America & India	672	53	619	134	485
Asia	99	6	93	33	60
Australia	51	7	44	7	37
Total Asia Pacific	150	13	137	40	97
Total Tenneco Inc.	<u>\$ 1,556</u>	<u>\$ 68</u>	<u>\$ 1,488</u>	<u>\$ 419</u>	<u>\$ 1,069</u>

	Q3 2006 ⁽¹⁾				
	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	-	198	54	144
Total North America Original Equipment	307	-	307	54	253
North America Aftermarket					
Ride Control	90	-	90	-	90
Exhaust	44	-	44	-	44
Total North America Aftermarket	134	-	134	-	134
Total North America	441	-	441	54	387
Europe Original Equipment					
Ride Control	87	-	87	-	87
Exhaust	306	-	306	130	176
Total Europe Original Equipment	393	-	393	130	263
Europe Aftermarket					
Ride Control	48	-	48	-	48
Exhaust	58	-	58	-	58
Total Europe Aftermarket	106	-	106	-	106
South America & India	70	-	70	9	61
Total Europe, South America & India	569	-	569	139	430
Asia	65	-	65	23	42
Australia	46	-	46	5	41
Total Asia Pacific	111	-	111	28	83
Total Tenneco Inc.	<u>\$ 1,121</u>	<u>\$ -</u>	<u>\$ 1,121</u>	<u>\$ 221</u>	<u>\$ 900</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.

(1) As disclosed in Tenneco's Form 10-K/A filed August 14, 2007, Tenneco restated its financial results for the years ended December 31, 2004, 2005 and 2006 and for the quarters ended March 31, 2006 and 2007, June 30, 2006 and September 30, 2006. The amounts presented in this table reflect the results of the restatement.