

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

	YTD 2007				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 391	\$ -	\$ 391	\$ -	\$ 391
Exhaust	1,381	2	1,379	677	702
Total North America Original Equipment	<u>1,772</u>	<u>2</u>	<u>1,770</u>	<u>677</u>	<u>1,093</u>
North America Aftermarket					
Ride Control	300	-	300	-	300
Exhaust	115	-	115	-	115
Total North America Aftermarket	<u>415</u>	<u>-</u>	<u>415</u>	<u>-</u>	<u>415</u>
Total North America	2,187	2	2,185	677	1,508
Europe Original Equipment					
Ride Control	311	25	286	-	286
Exhaust	1,174	82	1,092	387	705
Total Europe Original Equipment	<u>1,485</u>	<u>107</u>	<u>1,378</u>	<u>387</u>	<u>991</u>
Europe Aftermarket					
Ride Control	152	10	142	-	142
Exhaust	160	12	148	-	148
Total Europe Aftermarket	<u>312</u>	<u>22</u>	<u>290</u>	<u>-</u>	<u>290</u>
South America & India	237	13	224	28	196
Total Europe, South America & India	2,034	142	1,892	415	1,477
Asia	254	6	248	89	159
Australia	144	16	128	19	109
Total Asia Pacific	398	22	376	108	268
Total Tenneco Inc.	<u>\$ 4,619</u>	<u>\$ 166</u>	<u>\$ 4,453</u>	<u>\$ 1,200</u>	<u>\$ 3,253</u>

	YTD 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	\$ 371	\$ -	\$ 371	\$ -	\$ 371
Exhaust	677	-	677	181	496
Total North America Original Equipment	<u>1,048</u>	<u>-</u>	<u>1,048</u>	<u>181</u>	<u>867</u>
North America Aftermarket					
Ride Control	302	-	302	-	302
Exhaust	128	-	128	-	128
Total North America Aftermarket	<u>430</u>	<u>-</u>	<u>430</u>	<u>-</u>	<u>430</u>
Total North America	1,478	-	1,478	181	1,297
Europe Original Equipment					
Ride Control	280	-	280	-	280
Exhaust	912	-	912	352	560
Total Europe Original Equipment	<u>1,192</u>	<u>-</u>	<u>1,192</u>	<u>352</u>	<u>840</u>
Europe Aftermarket					
Ride Control	138	-	138	-	138
Exhaust	161	-	161	-	161
Total Europe Aftermarket	<u>299</u>	<u>-</u>	<u>299</u>	<u>-</u>	<u>299</u>
South America & India	201	-	201	24	177
Total Europe, South America & India	1,692	-	1,692	376	1,316
Asia	173	-	173	59	114
Australia	130	-	130	14	116
Total Asia Pacific	303	-	303	73	230
Total Tenneco Inc.	<u>\$ 3,473</u>	<u>\$ -</u>	<u>\$ 3,473</u>	<u>\$ 630</u>	<u>\$ 2,843</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.