

TENNECO INC.
RECONCILIATION OF GAAP REVENUE TO NON-GAAP REVENUE MEASURES ⁽¹⁾
Unaudited

ATTACHMENT 2

	Q3 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 139	\$ -	\$ 139	\$ -	\$ 139
Exhaust	381	-	381	188	193
Total North America Original Equipment	520	-	520	188	332
North America Aftermarket					
Ride Control	99	-	99	-	99
Exhaust	43	(1)	44	-	44
Total North America Aftermarket	142	(1)	143	-	143
Total North America	662	(1)	663	188	475
Europe Original Equipment					
Ride Control	111	6	105	-	105
Exhaust	370	10	360	126	234
Total Europe Original Equipment	481	16	465	126	339
Europe Aftermarket					
Ride Control	59	2	57	-	57
Exhaust	52	2	50	-	50
Total Europe Aftermarket	111	4	107	-	107
South America & India	115	11	104	16	88
Total Europe, South America & India	707	31	676	142	534
Asia	77	6	71	22	49
Australia	51	1	50	4	46
Total Asia Pacific	128	7	121	26	95
Total Tenneco Inc.	<u>\$ 1,497</u>	<u>\$ 37</u>	<u>\$ 1,460</u>	<u>\$ 356</u>	<u>\$ 1,104</u>

	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	-	476	245	231
Total North America Original Equipment	602	-	602	245	357
North America Aftermarket					
Ride Control	92	-	92	-	92
Exhaust	40	-	40	-	40
Total North America Aftermarket	132	-	132	-	132
Total North America	734	-	734	245	489
Europe Original Equipment					
Ride Control	97	-	97	-	97
Exhaust	381	-	381	134	247
Total Europe Original Equipment	478	-	478	134	344
Europe Aftermarket					
Ride Control	52	-	52	-	52
Exhaust	56	-	56	-	56
Total Europe Aftermarket	108	-	108	-	108
South America & India	86	-	86	10	76
Total Europe, South America & India	672	-	672	144	528
Asia	99	-	99	33	66
Australia	51	-	51	8	43
Total Asia Pacific	150	-	150	41	109
Total Tenneco Inc.	<u>\$ 1,556</u>	<u>\$ -</u>	<u>\$ 1,556</u>	<u>\$ 430</u>	<u>\$ 1,126</u>

⁽¹⁾ 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.