

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

ATTACHMENT 2

	YTD 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 372	\$ -	\$ 372	\$ -	\$ 372
Exhaust	1,214	2	1,212	597	615
Total North America Original Equipment	1,586	2	1,584	597	987
North America Aftermarket					
Ride Control	311	2	309	-	309
Exhaust	122	1	121	-	121
Total North America Aftermarket	433	3	430	-	430
Total North America	2,019	5	2,014	597	1,417
Europe Original Equipment					
Ride Control	371	39	332	-	332
Exhaust	1,243	119	1,124	398	726
Total Europe Original Equipment	1,614	158	1,456	398	1,058
Europe Aftermarket					
Ride Control	175	16	159	-	159
Exhaust	152	14	138	-	138
Total Europe Aftermarket	327	30	297	-	297
South America & India	317	33	284	44	240
Total Europe, South America & India	2,258	221	2,037	442	1,595
Asia	272	25	247	81	166
Australia	159	15	144	13	131
Total Asia Pacific	431	40	391	94	297
Total Tenneco Inc.	<u>\$ 4,708</u>	<u>\$ 266</u>	<u>\$ 4,442</u>	<u>\$ 1,133</u>	<u>\$ 3,309</u>

	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	-	1,381	677	704
Total North America Original Equipment	1,772	-	1,772	677	1,095
North America Aftermarket					
Ride Control	300	-	300	-	300
Exhaust	115	-	115	-	115
Total North America Aftermarket	415	-	415	-	415
Total North America	2,187	-	2,187	677	1,510
Europe Original Equipment					
Ride Control	311	-	311	-	311
Exhaust	1,174	-	1,174	418	756
Total Europe Original Equipment	1,485	-	1,485	418	1,067
Europe Aftermarket					
Ride Control	152	-	152	-	152
Exhaust	160	-	160	-	160
Total Europe Aftermarket	312	-	312	-	312
South America & India	237	-	237	29	208
Total Europe, South America & India	2,034	-	2,034	447	1,587
Asia	254	-	254	89	165
Australia	144	-	144	20	124
Total Asia Pacific	398	-	398	109	289
Total Tenneco Inc.	<u>\$ 4,619</u>	<u>\$ -</u>	<u>\$ 4,619</u>	<u>\$ 1,233</u>	<u>\$ 3,386</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.