

TENNECO INC.
 RECONCILIATION OF GAAP ⁽¹⁾ REVENUE TO NON-GAAP REVENUE MEASURES ⁽²⁾
Unaudited

ATTACHMENT 2

Q3 2010					
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 133	\$ 2	\$ 131	\$ -	\$ 131
Emission Control	457	1	456	216	240
Total North America Original Equipment	590	3	587	216	371
North America Aftermarket					
Ride Control	125	-	125	-	125
Emission Control	47	-	47	-	47
Total North America Aftermarket	172	-	172	-	172
Total North America	762	3	759	216	543
Europe Original Equipment					
Ride Control	110	(10)	120	-	120
Emission Control	270	(18)	288	95	193
Total Europe Original Equipment	380	(28)	408	95	313
Europe Aftermarket					
Ride Control	50	(3)	53	-	53
Emission Control	40	(3)	43	-	43
Total Europe Aftermarket	90	(6)	96	-	96
South America & India	143	4	139	23	116
Total Europe, South America & India	613	(30)	643	118	525
Asia	127	1	126	26	100
Australia	40	4	36	3	33
Total Asia Pacific	167	5	162	29	133
Total Tenneco Inc.	<u>\$ 1,542</u>	<u>\$ (22)</u>	<u>\$ 1,564</u>	<u>\$ 363</u>	<u>\$ 1,201</u>

Q3 2009					
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 107	\$ -	\$ 107	\$ -	\$ 107
Emission Control	321	-	321	147	174
Total North America Original Equipment	428	-	428	147	281
North America Aftermarket					
Ride Control	110	-	110	-	110
Emission Control	40	-	40	-	40
Total North America Aftermarket	150	-	150	-	150
Total North America	578	-	578	147	431
Europe Original Equipment					
Ride Control	107	-	107	-	107
Emission Control	235	-	235	73	162
Total Europe Original Equipment	342	-	342	73	269
Europe Aftermarket					
Ride Control	50	-	50	-	50
Emission Control	46	-	46	-	46
Total Europe Aftermarket	96	-	96	-	96
South America & India	103	-	103	12	91
Total Europe, South America & India	541	-	541	85	456
Asia	102	-	102	21	81
Australia	33	-	33	2	31
Total Asia Pacific	135	-	135	23	112
Total Tenneco Inc.	<u>\$ 1,254</u>	<u>\$ -</u>	<u>\$ 1,254</u>	<u>\$ 255</u>	<u>\$ 999</u>

⁽¹⁾ Generally Accepted Accounting Principles

⁽²⁾ 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 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.