

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

ATTACHMENT 2

	YTD 2010				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 401	\$ 10	\$ 391	\$ -	\$ 391
Emission Control	1,200	6	1,194	532	662
Total North America Original Equipment	1,601	16	1,585	532	1,053
North America Aftermarket					
Ride Control	376	3	373	-	373
Emission Control	128	2	126	-	126
Total North America Aftermarket	504	5	499	-	499
Total North America	2,105	21	2,084	532	1,552
Europe Original Equipment					
Ride Control	340	(15)	355	-	355
Emission Control	805	(22)	827	262	565
Total Europe Original Equipment	1,145	(37)	1,182	262	920
Europe Aftermarket					
Ride Control	145	(5)	150	-	150
Emission Control	108	(4)	112	-	112
Total Europe Aftermarket	253	(9)	262	-	262
South America & India	382	28	354	49	305
Total Europe, South America & India	1,780	(18)	1,798	311	1,487
Asia	359	2	357	78	279
Australia	116	18	98	7	91
Total Asia Pacific	475	20	455	85	370
Total Tenneco Inc.	<u>\$ 4,360</u>	<u>\$ 23</u>	<u>\$ 4,337</u>	<u>\$ 928</u>	<u>\$ 3,409</u>

	YTD 2009				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 269	\$ -	\$ 269	\$ -	\$ 269
Emission Control	810	-	810	370	440
Total North America Original Equipment	1,079	-	1,079	370	709
North America Aftermarket					
Ride Control	318	-	318	-	318
Emission Control	118	-	118	-	118
Total North America Aftermarket	436	-	436	-	436
Total North America	1,515	-	1,515	370	1,145
Europe Original Equipment					
Ride Control	304	-	304	-	304
Emission Control	645	-	645	202	443
Total Europe Original Equipment	949	-	949	202	747
Europe Aftermarket					
Ride Control	137	-	137	-	137
Emission Control	120	-	120	-	120
Total Europe Aftermarket	257	-	257	-	257
South America & India	261	-	261	33	228
Total Europe, South America & India	1,467	-	1,467	235	1,232
Asia	257	-	257	59	198
Australia	88	-	88	7	81
Total Asia Pacific	345	-	345	66	279
Total Tenneco Inc.	<u>\$ 3,327</u>	<u>\$ -</u>	<u>\$ 3,327</u>	<u>\$ 671</u>	<u>\$ 2,656</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.