

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

ATTACHMENT 2

Unaudited
 (Millions)

	Q3 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 149	\$ 1	\$ 148	\$ -	\$ 148
Emission Control	500	-	500	225	275
Total North America Original Equipment	649	1	648	225	423
North America Aftermarket					
Ride Control	133	1	132	-	132
Emission Control	60	1	59	-	59
Total North America Aftermarket	193	2	191	-	191
Total North America	842	3	839	225	614
Europe Original Equipment					
Ride Control	138	8	130	-	130
Emission Control	335	19	316	110	206
Total Europe Original Equipment	473	27	446	110	336
Europe Aftermarket					
Ride Control	57	2	55	-	55
Emission Control	35	2	33	-	33
Total Europe Aftermarket	92	4	88	-	88
South America & India	162	3	159	26	133
Total Europe, South America & India	727	34	693	136	557
Asia	159	8	151	26	125
Australia	45	6	39	3	36
Total Asia Pacific	204	14	190	29	161
Total Tenneco Inc.	<u>\$ 1,773</u>	<u>\$ 51</u>	<u>\$ 1,722</u>	<u>\$ 390</u>	<u>\$ 1,332</u>

	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	\$ -	\$ 133	\$ -	\$ 133
Emission Control	457	-	457	216	241
Total North America Original Equipment	590	-	590	216	374
North America Aftermarket					
Ride Control	125	-	125	-	125
Emission Control	47	-	47	-	47
Total North America Aftermarket	172	-	172	-	172
Total North America	762	-	762	216	546
Europe Original Equipment					
Ride Control	110	-	110	-	110
Emission Control	270	-	270	88	182
Total Europe Original Equipment	380	-	380	88	292
Europe Aftermarket					
Ride Control	50	-	50	-	50
Emission Control	40	-	40	-	40
Total Europe Aftermarket	90	-	90	-	90
South America & India	143	-	143	24	119
Total Europe, South America & India	613	-	613	112	501
Asia	127	-	127	26	101
Australia	40	-	40	3	37
Total Asia Pacific	167	-	167	29	138
Total Tenneco Inc.	<u>\$ 1,542</u>	<u>\$ -</u>	<u>\$ 1,542</u>	<u>\$ 357</u>	<u>\$ 1,185</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.