

TENNECO INC.  
 RECONCILIATION OF GAAP <sup>(1)</sup> REVENUE TO NON-GAAP REVENUE MEASURES <sup>(2)</sup>

ATTACHMENT 2

Unaudited  
 (Millions)

	YTD 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 462	\$ 5	\$ 457	\$ -	\$ 457
Emission Control	1,546	-	1,546	720	826
Total North America Original Equipment	2,008	5	2,003	720	1,283
North America Aftermarket					
Ride Control	405	4	401	-	401
Emission Control	154	2	152	-	152
Total North America Aftermarket	559	6	553	-	553
Total North America	2,567	11	2,556	720	1,836
Europe Original Equipment					
Ride Control	428	31	397	-	397
Emission Control	1,096	86	1,010	344	666
Total Europe Original Equipment	1,524	117	1,407	344	1,063
Europe Aftermarket					
Ride Control	171	13	158	-	158
Emission Control	109	9	100	-	100
Total Europe Aftermarket	280	22	258	-	258
South America & India	481	21	460	79	381
Total Europe, South America & India	2,285	160	2,125	423	1,702
Asia	445	21	424	69	355
Australia	124	19	105	8	97
Total Asia Pacific	569	40	529	77	452
Total Tenneco Inc.	<u>\$ 5,421</u>	<u>\$ 211</u>	<u>\$ 5,210</u>	<u>\$ 1,220</u>	<u>\$ 3,990</u>

	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	\$ -	\$ 401	\$ -	\$ 401
Emission Control	1,200	-	1,200	532	668
Total North America Original Equipment	1,601	-	1,601	532	1,069
North America Aftermarket					
Ride Control	376	-	376	-	376
Emission Control	128	-	128	-	128
Total North America Aftermarket	504	-	504	-	504
Total North America	2,105	-	2,105	532	1,573
Europe Original Equipment					
Ride Control	340	-	340	-	340
Emission Control	805	-	805	253	552
Total Europe Original Equipment	1,145	-	1,145	253	892
Europe Aftermarket					
Ride Control	145	-	145	-	145
Emission Control	108	-	108	-	108
Total Europe Aftermarket	253	-	253	-	253
South America & India	382	-	382	51	331
Total Europe, South America & India	1,780	-	1,780	304	1,476
Asia	359	-	359	78	281
Australia	116	-	116	8	108
Total Asia Pacific	475	-	475	86	389
Total Tenneco Inc.	<u>\$ 4,360</u>	<u>\$ -</u>	<u>\$ 4,360</u>	<u>\$ 922</u>	<u>\$ 3,438</u>

<sup>(1)</sup> Generally Accepted Accounting Principles

<sup>(2)</sup> 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.