

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

Attachment 2

Twelve Months Ended December 31, 2005					
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 495	\$ -	\$ 495	\$ -	\$ 495
Exhaust	1,011	9	1,002	272	730
Total North America Original Equipment	1,506	9	1,497	272	1,225
North America Aftermarket					
Ride Control	361	-	361	-	361
Exhaust	161	-	161	-	161
Total North America Aftermarket	522	-	522	-	522
Total North America	2,028	9	2,019	272	1,747
Europe Original Equipment					
Ride Control	378 (a)	11	367	-	367 (a)
Exhaust	1,078	(2)	1,080	326	754
Total Europe Original Equipment	1,456	9	1,447	326	1,121
Europe Aftermarket					
Ride Control	169	-	169	-	169
Exhaust	195	(1)	196	-	196
Total Europe Aftermarket	364	(1)	365	-	365
South America & India	233	25	208	18	190
Total Europe & South America	2,053	33	2,020	344	1,676
Asia	149	-	149	43	106
Australia	211	7	204	19	185
Total Asia Pacific	360	7	353	62	291
Total Tenneco Inc.	<u>\$ 4,441</u>	<u>\$ 49</u>	<u>\$ 4,392</u>	<u>\$ 678</u>	<u>\$ 3,714</u>

Twelve Months Ended December 31, 2004					
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 455	\$ -	\$ 455	\$ -	\$ 455
Exhaust	1,001	-	1,001	320	681
Total North America Original Equipment	1,456	-	1,456	320	1,136
North America Aftermarket					
Ride Control	342	-	342	-	342
Exhaust	161	-	161	-	161
Total North America Aftermarket	503	-	503	-	503
Total North America	1,959	-	1,959	320	1,639
Europe Original Equipment					
Ride Control	356 (a)	-	356	-	356 (a)
Exhaust	1,005	-	1,005	321	684
Total Europe Original Equipment	1,361	-	1,361	321	1,040
Europe Aftermarket					
Ride Control	169	-	169	-	169
Exhaust	190	-	190	-	190
Total Europe Aftermarket	359	-	359	-	359
South America & India	171	-	171	15	156
Total Europe & South America	1,891	-	1,891	336	1,555
Asia	158	-	158	54	104
Australia	205	-	205	16	189
Total Asia Pacific	363	-	363	70	293
Total Tenneco Inc.	<u>\$ 4,213</u>	<u>\$ -</u>	<u>\$ 4,213</u>	<u>\$ 726</u>	<u>\$ 3,487</u>

Tenneco Inc. 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. While Tenneco Inc. original equipment customers assume the risk of this volatility, it impacts reported revenue. Excluding substrate sales removes this impact. Tenneco Inc. uses this information to analyze the trend in revenues before these factors. Tenneco Inc. believes investors find this information useful in understanding period to period comparisons in the company's revenues.

(a) Beginning in the second quarter of 2005, Tenneco Inc. changed its accounting for a customer contract in its European OE Ride Control unit. The cost of sales for this contract are now netted against the revenues, reducing reported revenues and cost of sales. In the second, third and fourth quarters of 2004, Tenneco Inc. recorded \$42 million in revenues for this contract.