

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

Attachment 2

	Q4 2005				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 117	\$ -	\$ 117	\$ -	\$ 117
Exhaust	255	1	254	68	186
Total North America Original Equipment	372	1	371	68	303
North America Aftermarket					
Ride Control	77	-	77	-	77
Exhaust	36	-	36	-	36
Total North America Aftermarket	113	-	113	-	113
Total North America	485	1	484	68	416
Europe Original Equipment					
Ride Control	87 (a)	(8)	95	-	95 (a)
Exhaust	265	(29)	294	90	204
Total Europe Original Equipment	352	(37)	389	90	299
Europe Aftermarket					
Ride Control	35	(3)	38	-	38
Exhaust	41	(5)	46	-	46
Total Europe Aftermarket	76	(8)	84	-	84
South America & India	61	7	54	5	49
Total Europe & South America	489	(38)	527	95	432
Asia	41	(1)	42	9	33
Australia	49	(2)	51	6	45
Total Asia Pacific	90	(3)	93	15	78
Total Tenneco Inc.	<u>\$ 1,064</u>	<u>\$ (40)</u>	<u>\$ 1,104</u>	<u>\$ 178</u>	<u>\$ 926</u>

	Q4 2004				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 109	\$ -	\$ 109	\$ -	\$ 109
Exhaust	249	-	249	77	172
Total North America Original Equipment	358	-	358	77	281
North America Aftermarket					
Ride Control	74	-	74	-	74
Exhaust	36	-	36	-	36
Total North America Aftermarket	110	-	110	-	110
Total North America	468	-	468	77	391
Europe Original Equipment					
Ride Control	99 (a)	-	99	-	99 (a)
Exhaust	286	-	286	89	197
Total Europe Original Equipment	385	-	385	89	296
Europe Aftermarket					
Ride Control	36	-	36	-	36
Exhaust	46	-	46	-	46
Total Europe Aftermarket	82	-	82	-	82
South America & India	50	-	50	4	46
Total Europe & South America	517	-	517	93	424
Asia	31	-	31	9	22
Australia	55	-	55	4	51
Total Asia Pacific	86	-	86	13	73
Total Tenneco Inc.	<u>\$ 1,071</u>	<u>\$ -</u>	<u>\$ 1,071</u>	<u>\$ 183</u>	<u>\$ 888</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 fourth quarter of 2004, Tenneco Inc. recorded \$15 million in revenues for this contract.