

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

ATTACHMENT 2

	YTD 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 483	\$ -	\$ 483	\$ -	\$ 483
Exhaust	928	6	922	272	650
Total North America Original Equipment	1,411	6	1,405	272	1,133
North America Aftermarket					
Ride Control	385	-	385	-	385
Exhaust	163	-	163	-	163
Total North America Aftermarket	548	-	548	-	548
Total North America	1,959	6	1,953	272	1,681
Europe Original Equipment					
Ride Control	380 (a)	10	370	-	370
Exhaust	1,264	34	1,230	504	726
Total Europe Original Equipment	1,644	44	1,600	504	1,096
Europe Aftermarket					
Ride Control	178	3	175	-	175
Exhaust	211	5	206	-	206
Total Europe Aftermarket	389	8	381	-	381
South America & India	272	14	258	32	226
Total Europe, South America & India	2,305	66	2,239	536	1,703
Asia	246	-	246	85	161
Australia	175	(1)	176	19	157
Total Asia Pacific	421	(1)	422	104	318
Total Tenneco Inc.	<u>\$ 4,685</u>	<u>\$ 71</u>	<u>\$ 4,614</u>	<u>\$ 912</u>	<u>\$ 3,702</u>

	YTD 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	-	1,011	272	739
Total North America Original Equipment	1,506	-	1,506	272	1,234
North America Aftermarket					
Ride Control	361	-	361	-	361
Exhaust	161	-	161	-	161
Total North America Aftermarket	522	-	522	-	522
Total North America	2,028	-	2,028	272	1,756
Europe Original Equipment					
Ride Control	378 (a)	-	378	-	378
Exhaust	1,078	-	1,078	327	751
Total Europe Original Equipment	1,456	-	1,456	327	1,129
Europe Aftermarket					
Ride Control	169	-	169	-	169
Exhaust	195	-	195	-	195
Total Europe Aftermarket	364	-	364	-	364
South America & India	233	-	233	20	213
Total Europe, South America & India	2,053	-	2,053	347	1,706
Asia	149	-	149	43	106
Australia	211	-	211	19	192
Total Asia Pacific	360	-	360	62	298
Total Tenneco Inc.	<u>\$ 4,441</u>	<u>\$ -</u>	<u>\$ 4,441</u>	<u>\$ 681</u>	<u>\$ 3,760</u>

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 which the company previously referred to as pass-through 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.

(a) Beginning in the second quarter of 2005, Tenneco 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 first quarter of 2005, Tenneco recorded \$15 million in revenues for this contract.