

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

ATTACHMENT 2

	Q4 2006				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 112	\$ -	\$ 112	\$ -	\$ 112
Exhaust	251	-	251	91	160
Total North America Original Equipment	363	-	363	91	272
North America Aftermarket					
Ride Control	81	-	81	-	81
Exhaust	34	-	34	-	34
Total North America Aftermarket	115	-	115	-	115
Total North America	478	-	478	91	387
Europe Original Equipment					
Ride Control	100	9	91	-	91
Exhaust	352	34	318	152	166
Total Europe Original Equipment	452	43	409	152	257
Europe Aftermarket					
Ride Control	40	3	37	-	37
Exhaust	50	5	45	-	45
Total Europe Aftermarket	90	8	82	-	82
South America & India	71	1	70	8	62
Total Europe, South America & India	613	52	561	160	401
Asia	72	-	72	26	46
Australia	46	3	43	5	38
Total Asia Pacific	118	3	115	31	84
Total Tenneco Inc.	<u>\$ 1,209</u>	<u>\$ 55</u>	<u>\$ 1,154</u>	<u>\$ 282</u>	<u>\$ 872</u>

	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	-	255	68	187
Total North America Original Equipment	372	-	372	68	304
North America Aftermarket					
Ride Control	77	-	77	-	77
Exhaust	36	-	36	-	36
Total North America Aftermarket	113	-	113	-	113
Total North America	485	-	485	68	417
Europe Original Equipment					
Ride Control	87	-	87	-	87
Exhaust	265	-	265	84	181
Total Europe Original Equipment	352	-	352	84	268
Europe Aftermarket					
Ride Control	35	-	35	-	35
Exhaust	41	-	41	-	41
Total Europe Aftermarket	76	-	76	-	76
South America & India	61	-	61	6	55
Total Europe, South America & India	489	-	489	90	399
Asia	41	-	41	10	31
Australia	49	-	49	5	44
Total Asia Pacific	90	-	90	15	75
Total Tenneco Inc.	<u>\$ 1,064</u>	<u>\$ -</u>	<u>\$ 1,064</u>	<u>\$ 173</u>	<u>\$ 891</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.