

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

ATTACHMENT 2

	YTD 2009				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 382	\$ (4)	\$ 386	\$ -	\$ 386
Exhaust	1,154	(2)	1,156	530	626
Total North America Original Equipment	1,536	(6)	1,542	530	1,012
North America Aftermarket					
Ride Control	406	(4)	410	-	410
Exhaust	150	(2)	152	-	152
Total North America Aftermarket	556	(6)	562	-	562
Total North America	2,092	(12)	2,104	530	1,574
Europe Original Equipment					
Ride Control	421	(25)	446	-	446
Exhaust	917	(178)	1,095	305	790
Total Europe Original Equipment	1,338	(203)	1,541	305	1,236
Europe Aftermarket					
Ride Control	181	(14)	195	-	195
Exhaust	154	(16)	170	-	170
Total Europe Aftermarket	335	(30)	365	-	365
South America & India	374	(40)	414	50	364
Total Europe, South America & India	2,047	(273)	2,320	355	1,965
Asia	380	6	374	84	290
Australia	130	(20)	150	11	139
Total Asia Pacific	510	(14)	524	95	429
Total Tenneco Inc.	<u>\$ 4,649</u>	<u>\$ (299)</u>	<u>\$ 4,948</u>	<u>\$ 980</u>	<u>\$ 3,968</u>

	YTD 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 493	\$ -	\$ 493	\$ -	\$ 493
Exhaust	1,591	-	1,591	773	818
Total North America Original Equipment	2,084	-	2,084	773	1,311
North America Aftermarket					
Ride Control	390	-	390	-	390
Exhaust	156	-	156	-	156
Total North America Aftermarket	546	-	546	-	546
Total North America	2,630	-	2,630	773	1,857
Europe Original Equipment					
Ride Control	479	-	479	-	479
Exhaust	1,487	-	1,487	539	948
Total Europe Original Equipment	1,966	-	1,966	539	1,427
Europe Aftermarket					
Ride Control	213	-	213	-	213
Exhaust	190	-	190	-	190
Total Europe Aftermarket	403	-	403	-	403
South America & India	389	-	389	55	334
Total Europe, South America & India	2,758	-	2,758	594	2,164
Asia	342	-	342	109	233
Australia	186	-	186	16	170
Total Asia Pacific	528	-	528	125	403
Total Tenneco Inc.	<u>\$ 5,916</u>	<u>\$ -</u>	<u>\$ 5,916</u>	<u>\$ 1,492</u>	<u>\$ 4,424</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.