

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

ATTACHMENT 2

	Q4 2009				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 113	\$ 3	\$ 110	\$ -	\$ 110
Exhaust	344	1	343	160	183
Total North America Original Equipment	457	4	453	160	293
North America Aftermarket					
Ride Control	88	-	88	-	88
Exhaust	32	1	31	-	31
Total North America Aftermarket	120	1	119	-	119
Total North America	577	5	572	160	412
Europe Original Equipment					
Ride Control	117	14	103	-	103
Exhaust	272	33	239	81	158
Total Europe Original Equipment	389	47	342	81	261
Europe Aftermarket					
Ride Control	44	5	39	-	39
Exhaust	34	3	31	-	31
Total Europe Aftermarket	78	8	70	-	70
South America & India	113	12	101	11	90
Total Europe, South America & India	580	67	513	92	421
Asia	123	5	118	26	92
Australia	42	10	32	2	30
Total Asia Pacific	165	15	150	28	122
Total Tenneco Inc.	<u>\$ 1,322</u>	<u>\$ 87</u>	<u>\$ 1,235</u>	<u>\$ 280</u>	<u>\$ 955</u>

	Q4 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 121	\$ -	\$ 121	\$ -	\$ 121
Exhaust	377	-	377	176	201
Total North America Original Equipment	498	-	498	176	322
North America Aftermarket					
Ride Control	79	-	79	-	79
Exhaust	34	-	34	-	34
Total North America Aftermarket	113	-	113	-	113
Total North America	611	-	611	176	435
Europe Original Equipment					
Ride Control	108	-	108	-	108
Exhaust	244	-	244	90	154
Total Europe Original Equipment	352	-	352	90	262
Europe Aftermarket					
Ride Control	38	-	38	-	38
Exhaust	38	-	38	-	38
Total Europe Aftermarket	76	-	76	-	76
South America & India	72	-	72	7	65
Total Europe, South America & India	500	-	500	97	403
Asia	70	-	70	22	48
Australia	27	-	27	2	25
Total Asia Pacific	97	-	97	24	73
Total Tenneco Inc.	<u>\$ 1,208</u>	<u>\$ -</u>	<u>\$ 1,208</u>	<u>\$ 297</u>	<u>\$ 911</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.