

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

ATTACHMENT 2

Q4 2010					
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 126	\$ 1	\$ 125	\$ -	\$ 125
Emission Control	442	1	441	207	234
Total North America Original Equipment	568	2	566	207	359
North America Aftermarket					
Ride Control	108	1	107	-	107
Emission Control	40	-	40	-	40
Total North America Aftermarket	148	1	147	-	147
Total North America	716	3	713	207	506
Europe Original Equipment					
Ride Control	122	(11)	133	-	133
Emission Control	316	(18)	334	107	227
Total Europe Original Equipment	438	(29)	467	107	360
Europe Aftermarket					
Ride Control	45	(3)	48	-	48
Emission Control	33	(3)	36	-	36
Total Europe Aftermarket	78	(6)	84	-	84
South America & India	150	5	145	25	120
Total Europe, South America & India	666	(30)	696	132	564
Asia	158	6	152	28	124
Australia	37	-	37	2	35
Total Asia Pacific	195	6	189	30	159
Total Tenneco Inc.	<u>\$ 1,577</u>	<u>\$ (21)</u>	<u>\$ 1,598</u>	<u>\$ 369</u>	<u>\$ 1,229</u>

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	\$ -	\$ 113	\$ -	\$ 113
Emission Control	344	-	344	160	184
Total North America Original Equipment	457	-	457	160	297
North America Aftermarket					
Ride Control	88	-	88	-	88
Emission Control	32	-	32	-	32
Total North America Aftermarket	120	-	120	-	120
Total North America	577	-	577	160	417
Europe Original Equipment					
Ride Control	117	-	117	-	117
Emission Control	272	-	272	94	178
Total Europe Original Equipment	389	-	389	94	295
Europe Aftermarket					
Ride Control	44	-	44	-	44
Emission Control	34	-	34	-	34
Total Europe Aftermarket	78	-	78	-	78
South America & India	113	-	113	12	101
Total Europe, South America & India	580	-	580	106	474
Asia	123	-	123	26	97
Australia	42	-	42	3	39
Total Asia Pacific	165	-	165	29	136
Total Tenneco Inc.	<u>\$ 1,322</u>	<u>\$ -</u>	<u>\$ 1,322</u>	<u>\$ 295</u>	<u>\$ 1,027</u>

⁽¹⁾ Generally Accepted Accounting Principles

⁽²⁾ 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.