

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

ATTACHMENT 2

Unaudited
 (Millions)

	YTD 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 608	\$ 4	\$ 604	\$ -	\$ 604
Emission Control	2,085	-	2,085	971	1,114
Total North America Original Equipment	2,693	4	2,689	971	1,718
North America Aftermarket					
Ride Control	518	5	513	-	513
Emission Control	203	3	200	-	200
Total North America Aftermarket	721	8	713	-	713
Total North America	3,414	12	3,402	971	2,431
Europe Original Equipment					
Ride Control	567	31	536	-	536
Emission Control	1,455	81	1,374	464	910
Total Europe Original Equipment	2,022	112	1,910	464	1,446
Europe Aftermarket					
Ride Control	219	12	207	-	207
Emission Control	140	8	132	-	132
Total Europe Aftermarket	359	20	339	-	339
South America & India	632	8	624	102	522
Total Europe, South America & India	3,013	140	2,873	566	2,307
Asia	618	29	589	93	496
Australia	160	20	140	10	130
Total Asia Pacific	778	49	729	103	626
Total Tenneco Inc.	<u>\$ 7,205</u>	<u>\$ 201</u>	<u>\$ 7,004</u>	<u>\$ 1,640</u>	<u>\$ 5,364</u>

	YTD 2010				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 527	\$ -	\$ 527	\$ -	\$ 527
Emission Control	1,642	-	1,642	739	903
Total North America Original Equipment	2,169	-	2,169	739	1,430
North America Aftermarket					
Ride Control	484	-	484	-	484
Emission Control	168	-	168	-	168
Total North America Aftermarket	652	-	652	-	652
Total North America	2,821	-	2,821	739	2,082
Europe Original Equipment					
Ride Control	462	-	462	-	462
Emission Control	1,121	-	1,121	351	770
Total Europe Original Equipment	1,583	-	1,583	351	1,232
Europe Aftermarket					
Ride Control	190	-	190	-	190
Emission Control	141	-	141	-	141
Total Europe Aftermarket	331	-	331	-	331
South America & India	532	-	532	76	456
Total Europe, South America & India	2,446	-	2,446	427	2,019
Asia	517	-	517	107	410
Australia	153	-	153	11	142
Total Asia Pacific	670	-	670	118	552
Total Tenneco Inc.	<u>\$ 5,937</u>	<u>\$ -</u>	<u>\$ 5,937</u>	<u>\$ 1,284</u>	<u>\$ 4,653</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.