

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

ATTACHMENT 2

Unaudited
(Millions)

	YTD 2012				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 660	\$ (1)	\$ 661	\$ -	\$ 661
Emission Control	2,297	-	2,297	997	1,300
Total North America Original Equipment	2,957	(1)	2,958	997	1,961
North America Aftermarket					
Ride Control	553	1	552	-	552
Emission Control	209	-	209	-	209
Total North America Aftermarket	762	1	761	-	761
Total North America	3,719	-	3,719	997	2,722
Europe Original Equipment					
Ride Control	496	(43)	539	-	539
Emission Control	1,398	(125)	1,523	534	989
Total Europe Original Equipment	1,894	(168)	2,062	534	1,528
Europe Aftermarket					
Ride Control	197	(20)	217	-	217
Emission Control	106	(9)	115	-	115
Total Europe Aftermarket	303	(29)	332	-	332
South America & India	570	(89)	659	89	570
Total Europe, South America & India	2,767	(286)	3,053	623	2,430
Asia	724	2	722	80	642
Australia	153	(2)	155	11	144
Total Asia Pacific	877	-	877	91	786
Total Tenneco Inc.	<u>\$ 7,363</u>	<u>\$ (286)</u>	<u>\$ 7,649</u>	<u>\$ 1,711</u>	<u>\$ 5,938</u>

	YTD 2011				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
Original Equipment					
Ride Control	\$ 608	\$ -	\$ 608	\$ -	\$ 608
Emission Control	2,085	-	2,085	971	1,114
Total North America Original Equipment	2,693	-	2,693	971	1,722
North America Aftermarket					
Ride Control	518	-	518	-	518
Emission Control	203	-	203	-	203
Total North America Aftermarket	721	-	721	-	721
Total North America	3,414	-	3,414	971	2,443
Europe Original Equipment					
Ride Control	567	-	567	-	567
Emission Control	1,455	-	1,455	494	961
Total Europe Original Equipment	2,022	-	2,022	494	1,528
Europe Aftermarket					
Ride Control	219	-	219	-	219
Emission Control	140	-	140	-	140
Total Europe Aftermarket	359	-	359	-	359
South America & India	632	-	632	103	529
Total Europe, South America & India	3,013	-	3,013	597	2,416
Asia	618	-	618	98	520
Australia	160	-	160	12	148
Total Asia Pacific	778	-	778	110	668
Total Tenneco Inc.	<u>\$ 7,205</u>	<u>\$ -</u>	<u>\$ 7,205</u>	<u>\$ 1,678</u>	<u>\$ 5,527</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.