

TENNECO INC.
RECONCILIATION OF GAAP TO NON-GAAP EARNINGS MEASURES
Unaudited

ATTACHMENT 2

	Q3 2008				Q3 2007			
	EBITDA	EBIT	Net Income (Loss)	Per Share	EBITDA	EBIT	Net Income	Per Share
Earnings Measures	\$ 84	\$ 28	\$ (136)	\$ (2.92)	\$ 109	\$ 57	\$ 21	\$ 0.45
Adjustments (reflect non-GAAP measures):								
Restructuring and restructuring related expenses	6	6	4	0.09	3	3	3	0.05
New aftermarket customer changeover costs	-	-	-	-	5	5	3	0.06
Net tax adjustments	-	-	132	2.84	-	-	(8)	(0.17)
Non-GAAP earnings measures	<u>\$ 90</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ 0.01</u>	<u>\$ 117</u>	<u>\$ 65</u>	<u>\$ 19</u>	<u>\$ 0.39</u>