

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

ATTACHMENT 2

	YTD 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 493	\$ (5)	\$ 498	\$ -	\$ 498
Exhaust	1,591	(2)	1,593	773	820
Total North America Original Equipment	2,084	(7)	2,091	773	1,318
North America Aftermarket					
Ride Control	390	-	390	-	390
Exhaust	156	-	156	-	156
Total North America Aftermarket	546	-	546	-	546
Total North America	2,630	(7)	2,637	773	1,864
Europe Original Equipment					
Ride Control	479	27	452	-	452
Exhaust	1,487	54	1,433	498	935
Total Europe Original Equipment	1,966	81	1,885	498	1,387
Europe Aftermarket					
Ride Control	213	10	203	-	203
Exhaust	190	7	183	-	183
Total Europe Aftermarket	403	17	386	-	386
South America & India	389	17	372	52	320
Total Europe, South America & India	2,758	115	2,643	550	2,093
Asia	342	29	313	101	212
Australia	186	6	180	15	165
Total Asia Pacific	528	35	493	116	377
Total Tenneco Inc.	<u>\$ 5,916</u>	<u>\$ 143</u>	<u>\$ 5,773</u>	<u>\$ 1,439</u>	<u>\$ 4,334</u>

	YTD 2007				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 514	\$ -	\$ 514	\$ -	\$ 514
Exhaust	1,850	-	1,850	924	926
Total North America Original Equipment	2,364	-	2,364	924	1,440
North America Aftermarket					
Ride Control	385	-	385	-	385
Exhaust	152	-	152	-	152
Total North America Aftermarket	537	-	537	-	537
Total North America	2,901	-	2,901	924	1,977
Europe Original Equipment					
Ride Control	427	-	427	-	427
Exhaust	1,569	-	1,569	556	1,013
Total Europe Original Equipment	1,996	-	1,996	556	1,440
Europe Aftermarket					
Ride Control	201	-	201	-	201
Exhaust	207	-	207	-	207
Total Europe Aftermarket	408	-	408	-	408
South America & India	333	-	333	41	292
Total Europe, South America & India	2,737	-	2,737	597	2,140
Asia	352	-	352	125	227
Australia	194	-	194	27	167
Total Asia Pacific	546	-	546	152	394
Total Tenneco Inc.	<u>\$ 6,184</u>	<u>\$ -</u>	<u>\$ 6,184</u>	<u>\$ 1,673</u>	<u>\$ 4,511</u>

⁽¹⁾ 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 which the company previously referred to as pass-through 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.