

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

ATTACHMENT 2

	Q4 2008				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 121	\$ (5)	\$ 126	\$ -	\$ 126
Exhaust	377	(4)	381	176	205
Total North America Original Equipment	498	(9)	507	176	331
North America Aftermarket					
Ride Control	79	(2)	81	-	81
Exhaust	34	(1)	35	-	35
Total North America Aftermarket	113	(3)	116	-	116
Total North America	611	(12)	623	176	447
Europe Original Equipment					
Ride Control	108	(12)	120	-	120
Exhaust	244	(65)	309	100	209
Total Europe Original Equipment	352	(77)	429	100	329
Europe Aftermarket					
Ride Control	38	(6)	44	-	44
Exhaust	38	(7)	45	-	45
Total Europe Aftermarket	76	(13)	89	-	89
South America & India	72	(16)	88	8	80
Total Europe, South America & India	500	(106)	606	108	498
Asia	70	4	66	20	46
Australia	27	(9)	36	2	34
Total Asia Pacific	97	(5)	102	22	80
Total Tenneco Inc.	<u>\$ 1,208</u>	<u>\$ (123)</u>	<u>\$ 1,331</u>	<u>\$ 306</u>	<u>\$ 1,025</u>

	Q4 2007				
	Revenues	Currency Impact	Revenues Excluding Currency	Substrate Sales Excluding Currency Impact	Revenues Excluding Currency and Substrate Sales
North America Original Equipment					
Ride Control	\$ 123	\$ -	\$ 123	\$ -	\$ 123
Exhaust	469	-	469	247	222
Total North America Original Equipment	592	-	592	247	345
North America Aftermarket					
Ride Control	85	-	85	-	85
Exhaust	37	-	37	-	37
Total North America Aftermarket	122	-	122	-	122
Total North America	714	-	714	247	467
Europe Original Equipment					
Ride Control	116	-	116	-	116
Exhaust	395	-	395	138	257
Total Europe Original Equipment	511	-	511	138	373
Europe Aftermarket					
Ride Control	49	-	49	-	49
Exhaust	47	-	47	-	47
Total Europe Aftermarket	96	-	96	-	96
South America & India	96	-	96	12	84
Total Europe, South America & India	703	-	703	150	553
Asia	98	-	98	36	62
Australia	50	-	50	7	43
Total Asia Pacific	148	-	148	43	105
Total Tenneco Inc.	<u>\$ 1,565</u>	<u>\$ -</u>	<u>\$ 1,565</u>	<u>\$ 440</u>	<u>\$ 1,125</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.