

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

ATTACHMENT 2

	Q2 2006				Q2 2005			
	<u>EBITDA</u>	<u>EBIT</u>	<u>Net Income</u>	<u>Per Share</u>	<u>EBITDA</u>	<u>EBIT</u>	<u>Net Income</u>	<u>Per Share</u>
Earnings Measures	\$ 120	\$ 73	\$ 24	\$ 0.53	\$ 127	\$ 83	\$ 33	\$ 0.71
Adjustments (reflects non-GAAP measures):								
Restructuring and restructuring related expenses	8	8	5	0.12	2	2	1	0.03
New Aftermarket customer changeover costs <sup>(4)</sup>	6	6	4	0.08	-	-	-	-
Tax adjustments	-	-	-	-	-	-	1	0.03
Non-GAAP earnings measures	<u>\$ 134</u>	<u>\$ 87</u>	<u>\$ 33</u>	<u>\$ 0.73</u>	<u>\$ 129</u>	<u>\$ 85</u>	<u>\$ 35</u>	<u>\$ 0.77</u>