

May 16, 2008

Mail Stop 3561

Kenneth R. Trammell  
Executive Vice President and Chief Financial Officer  
Tenneco Inc.  
500 North Field Drive  
Lake Forest, IL 60045

**RE: Tenneco Inc.**  
**File No. 001-12387**  
**Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Mr. Trammell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief