

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PENSIONS AND RETIREE MEDICAL BENEFITS FOR APPROVAL
TEST YEAR ENDING DECEMBER 31, 2023

Line No.	Description	Shared Services		WTX			Total
		Pension Account Plan	Post-Employment Benefit Plan	Pension Account Plan	Post-Employment Benefit Plan	Supplemental Executive Benefit Plan	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Proposed Benefits Benchmark -						
	Fiscal Year 2024 Willis Towers Watson Report	\$ 1,401,099	\$ (1,145,631)	\$ 468,105	\$ (1,406,456)	\$ 40,864	
2	Allocation Factor	8.87%	8.87%	96.01%	96.01%	96.01%	
3	Proposed Benefits Benchmark Costs (Excluding Removed Cost Centers)						
	Allocated to West Texas (Ln 1 x Ln 2)	\$ 124,299	\$ (101,635)	\$ 449,415	\$ (1,350,301)	\$ 39,232	
4	O&M and Capital Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
5	Proposed Benefits Benchmark Costs To Approve (Excluding Removed Cost Centers) (Ln 3 x Ln 4)	\$ 124,299	\$ (101,635)	\$ 449,415	\$ (1,350,301)	\$ 39,232	\$ (838,990)
6							
7							
8	Summary of Expense Costs to Approve:						
9							
10	O&M Expense Factor (WP_F-2.3, Ln 2)	82.59%	82.59%	48.44%	48.44%	100.00%	
11							
12	Total Pension Account Plan	\$ 102,660		\$ 217,683			\$ 320,343
13	Total Post-Employment Benefit Plan		\$ (83,941)		\$ (654,044)		(737,985)
14	Total Supplemental Executive Benefit Plan					\$ 39,232	39,232
15	Total (Sum Ln 12 through Ln 14)	\$ 102,660	\$ (83,941)	\$ 217,683	\$ (654,044)	\$ 39,232	\$ (378,410)