

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PENSIONS AND RETIREE MEDICAL BENEFITS FOR APPROVAL
TEST YEAR ENDING DECEMBER 31, 2025

Line No.	Description	Reference	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)	(h)
1	Proposed Benefits Benchmark -							
	Fiscal Year 2026 Willis Towers Watson Report as adjusted	(1) (2) (3)	\$ 200,007	\$ (489,280)	\$ (384,980)	\$ (1,129,993)	\$ 58,168	
2	Allocation Factor	(WP_F-2.3, Ln 1)	7.70%	7.70%	100.00%	100.00%	100.00%	
3	Proposed Benefits Benchmark Costs Allocated to WTX	(Ln 1 x Ln 2)	\$ 15,407	\$ (37,690)	\$ (384,980)	\$ (1,129,993)	\$ 58,168	
4	O&M and Capital Factor		100.00%	100.00%	100.00%	100.00%	100.00%	
5	Proposed Benefits Benchmark Costs To Approve	(Ln 3 x Ln 4)	\$ 15,407	\$ (37,690)	\$ (384,980)	\$ (1,129,993)	\$ 58,168	\$ (1,479,088)
6								
7	O&M Expense Factor	(WP_F-2.3, Ln 2)	87.53%	87.53%	36.24%	36.24%	21.66%	
8								
9	Summary of Expense Costs to Approve:							
10	Total Pension Account Plan		\$ 13,486		\$ (139,515)			\$ (126,029)
11	Total Post-Employment Benefit Plan			\$ (32,991)		\$ (409,503)		(442,494)
12	Total Supplemental Executive Benefit Plan						\$ 12,598	12,598
13	Total	Sum (Ln 10 thru Ln 12)	\$ 13,486	\$ (32,991)	\$ (139,515)	\$ (409,503)	\$ 12,598	\$ (555,924)