

ATMOS ENERGY CORP., MID-TEX DIVISION
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2015

Line No.	Description (a)	Shared Services		Mid-Tex Direct			Adjustment	Total
		Pension Account Plan ("PAP") (b)	Post-Retirement Medical Plan ("FAS 106") (c)	Pension Account Plan ("PAP") (d)	Supplemental Executive Benefit Plan ("SERP") (e)	Post-Retirement Medical Plan ("FAS 106") (f)		
1	Fiscal Year 2016 Towers Watson Report (excluding Removed Cost Centers)	\$ 5,101,680	\$ 2,896,450	\$ 7,840,683	\$ 150,433	\$ 4,466,430		
2	Allocation to Mid-Tex	40.56%	40.56%	71.52%	100.00%	71.52%		
3	FY16 Towers Watson Benefit Costs (excluding Removed Cost Centers)							
4	Allocated to MTX (Ln 1 x Ln 2)	\$ 2,069,299	\$ 1,174,833	\$ 5,607,955	\$ 150,433	\$ 3,194,561		
5	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%		
6	FY16 Towers Watson Benefit Costs To Approve (excluding Removed Cost Centers) (Ln 3 x Ln 4)	\$ 2,069,299	\$ 1,174,833	\$ 5,607,955	\$ 150,433	\$ 3,194,561	\$	12,197,081
7								
8	Summary of Costs to Approve:							
9								
10	Total Pension Account Plan ("PAP")	\$ 2,069,299		\$ 5,607,955			\$	7,677,254
11	Total Post-Retirement Medical Plan ("FAS 106")		\$ 1,174,833			\$ 3,194,561		4,369,394
12	Total Supplemental Executive Retirement Plan ("SERP")				\$ 150,433			150,433
13	Total (Ln 10 + Ln 11 + Ln 12)	\$ 2,069,299	\$ 1,174,833	\$ 5,607,955	\$ 150,433	\$ 3,194,561	\$	12,197,081
14								
15								
16	O&M Expense Factor	96.41%	96.41%	37.42%	20.77%	37.42%		
17								
18	Expense Portion (Ln 13 x Ln 16)	\$ 1,995,016	\$ 1,132,659	\$ 2,098,222	\$ 31,249	\$ 1,195,248	\$	6,452,393
19								
20	Capital Factor	3.59%	3.59%	62.58%	79.23%	62.58%		
21								
22	Capital Portion (Ln 13 x Ln 20)	\$ 74,283	\$ 42,174	\$ 3,509,733	\$ 119,184	\$ 1,999,313	\$	5,744,687
23								
24	Total (Ln 18 + Ln 22)	\$ 2,069,299	\$ 1,174,833	\$ 5,607,955	\$ 150,433	\$ 3,194,561	\$	12,197,081

9-Attachment C-OPEB Baseline