

## **Exhibit B**

### **Pensions and Retiree Medical Benefits**

ATMOS ENERGY CORP., MID-TEX DIVISION  
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL  
TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Description	Shared Services		Mid-Tex Direct			Adjustment Total (g)
		Pension Account Plan (b)	Post-Employment Benefit Plan (c)	Pension Account Plan (d)	Supplemental Executive Benefit Plan (e)	Post-Employment Benefit Plan (f)	
	Fiscal Year 2018 Willis Towers Watson Report, as adjusted	\$ 4,082,906	\$ 2,703,898	\$ 6,964,307	\$ 188,360	\$ 3,724,168	
2	Allocation to Mid-Tex	43.55%	43.55%	71.24%	100.00%	71.24%	
	Fiscal Year 2018 Actuarially Determined Benefit Costs (Ln 1 x Ln 2)						
3		\$ 1,778,092	\$ 1,177,539	\$ 4,961,241	\$ 188,360	\$ 2,653,027	
4	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
	Fiscal Year 2018 Willis Towers Watson Benefit Costs To Approve (Excluding Removed Cost Centers) (Ln 3 x Ln 4)						
5		<u>\$ 1,778,092</u>	<u>\$ 1,177,539</u>	<u>\$ 4,961,241</u>	<u>\$ 188,360</u>	<u>\$ 2,653,027</u>	<u>\$ 10,758,260</u>
6							
7							
8	Summary of Costs to Approve (1):						
9							
10	O&M Expense Factor (WP_F-2.3, Ln 2)	80.15%	80.15%	40.05%	19.03%	40.05%	
11							
12							
13	Total Pension Account Plan	\$ 1,425,108		\$ 1,987,133			\$ 3,412,241
14	Total Post-Employment Benefit Plan		\$ 943,775			\$ 1,062,621	2,006,396
15	Total Supplemental Executive Benefit Plan				\$ 35,837		35,837
16	Total (Ln 13 + Ln 14 + Ln 15)	<u>\$ 1,425,108</u>	<u>\$ 943,775</u>	<u>\$ 1,987,133</u>	<u>\$ 35,837</u>	<u>\$ 1,062,621</u>	<u>\$ 5,454,474</u>

18 Note:

19 1. Mid-Tex is proposing that the fiscal year 2018 Willis Towers Watson actuarial amounts shown on WP\_F-2.3 and WP\_F-2.3.1, be approved by the RRM Cities as the  
20 benchmark amounts to be used to calculate the regulatory asset or liability for future periods. The Company is requesting that the benchmark amount approved by the  
21 RRM Cities for future periods include only the expense amount. The amount attributable to capital would continue to be recorded to utility plant through the overhead  
22 process as described in the CAM.