

**ATMOS ENERGY CORP., MID-TEX DIVISION
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2012**

Line No.	Description	Shared Services		Mid-Tex Direct			Adjustment Total
		Pension Account Plan ("PAP")	Post-Retirement Medical Plan ("FAS 106")	Pension Account Plan ("PAP")	Supplemental Executive Benefit Plan ("SERP")	Post-Retirement Medical Plan ("FAS 106")	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Fiscal Year 2013 Towers Watson Report (excluding Removed Cost Centers)	\$ 7,245,177	\$ 4,844,074	\$ 10,862,319	\$ 160,115	\$ 9,458,845	
2	Allocation to Mid-Tex	46.50%	46.50%	73.77%	100.00%	73.77%	
3	FY13 Towers Watson Benefit Costs (excluding Removed Cost Centers) Allocated to MTX (Ln 1 x Ln 2)	\$ 3,369,215	\$ 2,252,633	\$ 8,012,967	\$ 160,115	\$ 6,977,646	
4	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
5	FY13 Towers Watson Benefit Costs To Approve (excluding Removed Cost Centers) (Ln 3 x Ln 4)	\$ 3,369,215	\$ 2,252,633	\$ 8,012,967	\$ 160,115	\$ 6,977,646	\$ 20,772,576
6							
7							
8	Summary of Costs to Approve:						
9							
10	Total Pension Account Plan ("PAP")	\$ 3,369,215		\$ 8,012,967			\$ 11,382,182
11	Total Post-Retirement Medical Plan ("FAS 106")		\$ 2,252,633			\$ 6,977,646	9,230,279
12	Total Supplemental Executive Retirement Plan ("SERP")				\$ 160,115		160,115
13	Total (Ln 10 + Ln 11 + Ln 12)	\$ 3,369,215	\$ 2,252,633	\$ 8,012,967	\$ 160,115	\$ 6,977,646	\$ 20,772,576
14							
15							
16	O&M Expense Factor	82.36%	82.36%	40.35%	37.75%	40.35%	
17							
18	Expense Portion (Ln 13 x Ln 16)	\$ 2,774,880	\$ 1,855,265	\$ 3,233,311	\$ 60,444	\$ 2,815,549	\$ 10,739,449
19							
20	Capital Factor	17.64%	17.64%	59.65%	62.25%	59.65%	
21							
22	Capital Portion (Ln 13 x Ln 20)	\$ 594,335	\$ 397,368	\$ 4,779,656	\$ 99,671	\$ 4,162,097	\$ 10,033,127
23							
24	Total (Ln 18 + Ln 22)	\$ 3,369,215	\$ 2,252,633	\$ 8,012,967	\$ 160,115	\$ 6,977,646	\$ 20,772,576