Exhibit B

Pensions and Retiree Medical Benefits

EXHIBIT B

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			
		Pension Account Plan	Post-Employment Benefit Plan	Pension Account Plan	Supplemental Executive Benefit Plan	Post-Employment Benefit Plan	Adjustment Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	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%	
3	Fiscal Year 2018 Actuarially Determined Benefit Costs (Ln 1 x Ln 2)	$ 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%	
5	Fiscal Year 2018 Willis Towers Watson Benefit Costs To Approve (Excluding Removed Cost Centers) (Ln 3 x Ln 4)	$ 1,778,092	$ 1,177,539	$ 4,961,241	$ 188,360	$ 2,653,027	$ 10,758,260
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)	$ 1,425,108	$ 943,775	$ 1,987,133	$ 35,837	$ 1,062,621	$ 5,454,474
17							

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.