$$Z_{
m in}$$
 desired input impedance in Ω $Z_{
m out}$ desired output impedance $Z_{
m in}=Z_{
m out}$ a attenuation in dB $L=10^{rac{a}{20}}$ (the loss)

Bridged tee attenuator

 $R1 = Z_{in} \cdot (L-1)$ $R2 = \frac{Z_{\rm in}}{L - 1}$