

UGI UTILITIES, INC. – ELECTRIC DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

**UGI ELECTRIC EXHIBIT C
(FULLY PROJECTED FUTURE)
2024 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2024**

**Witness: John F. Wiedmayer
Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC**

**UGI UTILITIES, INC. – ELECTRIC DIVISION
PA P.U.C. NO. 6, SUPPLEMENT NO. 51
PA P.U.C. NO. 2S, SUPPLEMENT NO. 7**

DOCKET NO. R-2022-3037368

Issued: January 27, 2023

Effective: March 28, 2023

UGI Electric C (Fully Projected)
Witness: J. F. Wiedmayer

UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2022-3037368

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2022-3037368

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Valley Forge, Pennsylvania



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January 17, 2023

Mr. Christopher R. Brown
Vice President and General Manager, Rates and Supply
UGI Utilities, Inc. - Electric Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2024. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Electric Exhibit C (Future), "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2023".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER
Project Manager – Depreciation Studies

JFW:mle

073630.100

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PART I. INTRODUCTION

**UGI UTILITIES, INC. - ELECTRIC DIVISION
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. - Electric Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant at September 30, 2024.

BASIS

Depreciation

The annual depreciation accruals and accrued depreciation were calculated using the straight-line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group procedure (ELG) for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property.

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2024, are set forth in Table 1 and are based on company data through 2021. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in May 2022.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2024, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2024, are set forth in Part III of this report.

Amortization of Net Salvage

In accordance with Pennsylvania rate regulation practice, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced net salvage over a five-year period.

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-11 summarize the results of the depreciation study at September 30, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

Supporting data for the original cost depreciation calculations in account sequence are presented in Part III of this report. The tables indicate the estimated survivor curves used in the calculations and set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life, and calculated remaining life accrual.

Detailed tabulations setting forth the experienced and estimated cost of removal and salvage amounts by year and account are presented in Part IV of this report. The net salvage amounts are carried forward to Table 4 which presents the five-year amortization.

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2024

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
NONDEPRECIABLE PLANT							
301.1 ORGANIZATION			1,602				
302.1 FRANCHISES AND CONSENTS - PERPETUAL			6,436				
360.1 LAND AND LAND RIGHTS - LAND			299,162				
360.2 LAND AND LAND RIGHTS - LAND RIGHTS			14,336				
389.1 LAND AND LAND RIGHTS - LAND			202,584	14,257			
TOTAL NONDEPRECIABLE PLANT			524,120	14,257			
TOTAL ELECTRIC PLANT							
			257,778,951	14,257			
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 25.6247%							
			4,725,890	1,383,879	3,291,693		528,171
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS							
			253,053,061	78,400,903	174,192,613		6,807,498
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS	01-2069	* SQUARE	35,947,826	5,076,206	30,871,620	2.68	964,749
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,230,878	1,549,592	3,681,286	5.27	275,805
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,076,385	727,143	349,242	21.63	232,828
392.1 TRANSPORTATION EQUIPMENT - CARS		FULLY ACCRUED	71,637	71,637	0	-	0
398 MISCELLANEOUS EQUIPMENT		10 - SQ	27,967	7,572	20,395	13.26	3,708
TOTAL COMMON PLANT			49,440,765	7,432,150	34,922,543	3.00	1,477,090
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%							
			4,860,027	730,580	3,432,886		145,198
INFORMATION SERVICES (IS)							
390 STRUCTURES AND IMPROVEMENTS - NEW READING DATA CENTER	11-2073	80 - R1.5	20,329,983	494,527	19,835,456	2.98	606,218
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	2,319	1,598	721	5.18	120
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	5,249,785	3,507,489	1,742,296	17.34	910,442
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	** SQUARE	2,803,866	2,803,866	0	-	0
UNITE ERP	09-2034	*** SQUARE	10,695,816	3,150,333	7,545,483	7.05	754,548
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			13,499,682	5,954,199	7,545,483		754,548
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	71,171,098	19,812,785	51,358,313	10.20	7,262,526
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,231,132	58,010,414	76,220,718	6.71	9,003,180
TOTAL INFORMATION SERVICES (EXCLUDING 100% ALLOCATION AMOUNT)			244,483,999	87,781,012	156,702,987	7.58	18,537,034
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%							
			22,199,147	7,970,516	14,228,631		1,683,163
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	246,470	17,006	229,464	6.90	16,997
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 100.00%							
			246,470	17,006	229,464		16,997
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION							
			22,445,617	7,987,522	14,458,095		1,700,160



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2024

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	12-2047	*	80 - R1.5	16,870,342	8,845,824	8,024,518	2.29	385,936
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			2,204,954	1,156,149	1,048,805		50,442	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION			29,510,598	9,874,251	18,939,786		1,895,800	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%			7,562,002	2,530,247	4,853,263		485,793	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS			21,948,596	7,344,004	14,086,523		1,410,007	
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS			275,001,657	85,744,907	188,279,136		8,217,505	
AMORTIZATION OF NEGATIVE NET SALVAGE							857,038	
GRAND TOTAL			275,001,657	85,744,907	188,279,136		9,074,543	

* SURVIVOR CURVES FOR ACCOUNT 390 ARE INTERIM SURVIVOR CURVES. INDIVIDUAL BUILDINGS ARE LIFE SPANNED.
 ** REGULATORY ASSET DEPRECIATED OVER FOUR YEARS. ZERO YEARS REMAINING.
 *** REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS. TEN YEARS REMAINING

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2023 PROJECTED TO SEPTEMBER 30, 2024

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
ELECTRIC PLANT									
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS	51,995	15,123	221	0	0	0	0	67,339	10.73
362 STATION EQUIPMENT	1,177,222	371,828	9,213	(2,866)	211	(287)	0	1,555,321	13.44
364 POLES, TOWERS AND FIXTURES	16,932,371	1,024,283	404,575	(82,883)	0	(124,325)	0	18,154,021	32.10
365 OVERHEAD CONDUCTORS AND DEVICES	13,966,110	1,723,959	255,499	(734,802)	0	(734,802)	0	14,475,964	17.33
365.7 REG AFUDC	(99,348)	(16,301)	0	0	0	0	0	(115,649)	16.25
366 UNDERGROUND CONDUIT	2,551,835	137,845	2,759	0	0	0	0	2,692,439	30.67
367 UNDERGROUND CONDUCTORS AND DEVICES	4,511,139	434,336	12,252	(25,188)	0	(5,042)	0	4,927,497	31.66
368.1 TRANSFORMERS	8,139,253	381,335	6,081	(245,644)	0	(14,395)	0	8,266,630	41.62
368.2 TRANSFORMER INSTALLATIONS	6,450,987	213,291	27,318	(2,182)	0	(1,091)	0	6,688,323	59.51
369 SERVICES	7,799,373	275,473	65,052	(25,561)	0	(44,732)	0	8,069,605	48.29
370.1 METERS	2,054,528	55,618	(48,676)	(282,297)	159,611	0	0	1,938,784	62.68
370.2 METER INSTALLATIONS	801,991	24,990	3,774	(3,460)	0	(2,073)	0	825,222	41.50
370.3 ELECTRONIC METERS	4,148,090	125,947	460	0	0	0	0	4,274,497	84.85
371 INSTALLATIONS ON CUSTOMER PREMISES	987,794	83,883	16,206	0	0	0	0	1,087,883	49.02
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	336,331	1,391	0	0	0	0	0	337,722	97.13
373 STREET LIGHTING AND SIGNAL SYSTEMS	1,058,359	108,934	16,934	(30,468)	0	(15,140)	0	1,138,619	43.56
TOTAL DISTRIBUTION PLANT	70,868,030	4,961,935	771,668	(1,435,351)	159,822	(941,887)	0	74,384,217	31.12
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	1,275,204	463,526	35	(85,599)	0	0	0	1,653,166	24.56
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20,137	4,843	0	0	0	0	0	24,980	37.81
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	285,540	73,239	0	(359,392)	0	0	0	(613)	-6.24
391.9 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	697,801	792,901	0	0	0	0	0	1,490,702	42.64
392.1 TRANSPORTATION EQUIPMENT - CARS	167,889	45,396	0	0	0	0	0	213,285	57.63
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	307,336	182,950	(2,541)	0	0	0	0	487,745	17.50
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	75,520	39,594	0	0	0	0	0	115,114	23.46
393 STORES EQUIPMENT	5,885	1,766	0	0	0	0	0	7,651	52.34
394 TOOLS, SHOP AND GARAGE EQUIPMENT	622,707	79,650	0	(32,595)	0	0	0	669,762	43.98
395 LABORATORY EQUIPMENT	62,234	2,136	0	(36,232)	0	0	0	28,138	74.56
396 POWER OPERATED EQUIPMENT	45,151	72,097	0	0	0	0	0	117,248	10.94
397 COMMUNICATION EQUIPMENT	297,890	123,609	14	(53,344)	0	(3)	0	368,166	41.94
398 MISCELLANEOUS EQUIPMENT	126,923	76,151	7,890	0	0	0	0	210,964	27.84
TOTAL GENERAL PLANT	3,990,217	1,957,858	5,398	(567,162)	0	(3)	0	5,386,308	29.54
TOTAL DEPRECIABLE PLANT	74,858,247	6,919,793	777,066	(2,002,513)	159,822	(941,890)	0	79,770,525	31.01
NONDEPRECIABLE PLANT									
301.1 ORGANIZATION	0	0	0	0	0	0	0	0	0.00
302.1 FRANCHISES AND CONSENTS - PERPETUAL	0	0	0	0	0	0	0	0	0.00
360.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0	0	0	0.00
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	0	0	0	0	0	0	0	0	0.00
389.1 LAND AND LAND RIGHTS - LAND	14,257	0	0	0	0	0	0	14,257	7.04
TOTAL NONDEPRECIABLE PLANT	14,257	0	0	0	0	0	0	14,257	
TOTAL ELECTRIC PLANT	74,872,504	6,919,793	777,066	(2,002,513)	159,822	(941,890)	0	79,784,782	
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 25.6247%	1,026,134	501,695	1,383	(145,334)	0	(1)	0	1,383,879	
TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS	73,846,370	6,418,098	775,683	(1,857,179)	159,822	(941,889)	0	78,400,903	



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2023 PROJECTED TO SEPTEMBER 30, 2024

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	4,076,856	999,350	0	0	0	0	0	5,076,206	14.12
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
391.0 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,282,392	279,096	0	(11,896)	0	0	0	1,549,592	29.62
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	664,008	340,331	0	(277,196)	0	0	0	727,143	67.55
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	0	0	0	71,637	100.00
398 MISCELLANEOUS EQUIPMENT	3,864	3,708	0	0	0	0	0	7,572	27.07
TOTAL COMMON PLANT	6,098,757	1,622,485	0	(289,092)	0	0	0	7,432,150	15.03
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%	599,508	159,490	0	(28,418)	0	0	0	730,580	
INFORMATION SERVICES (IS)									
390.1 STRUCTURES AND IMPROVEMENTS - NEW READING DATA CENTER	0	494,527	0	0	0	0	0	494,527	2.43
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	7,045	252	0	(5,699)	0	0	0	1,598	68.91
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,091,382	1,923,378	0	(9,507,271)	0	0	0	3,507,489	66.81
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,046,868	756,998	0	0	0	0	0	2,803,866	100.00
UNITE ERP	2,395,208	755,125	0	0	0	0	0	3,150,333	29.45
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,442,076	1,512,123	0	0	0	0	0	5,954,199	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	14,683,389	6,064,627	0	(935,231)	0	0	0	19,812,785	27.84
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	49,003,505	9,006,909	0	0	0	0	0	58,010,414	43.22
TOTAL INFORMATION SERVICES (EXCLUDING 100% ALLOCATION AMOUNT)	79,227,397	19,001,816	0	(10,448,201)	0	0	0	87,781,012	35.90
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%	7,193,848	1,725,365	0	(948,697)	0	0	0	7,970,516	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV.COSTS - 15 YEARS	0	17,006	0	0	0	0	0	17,006	6.90
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 100.00%	0	17,006	0	0	0	0	0	17,006	
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION	7,193,848	1,742,371	0	(948,697)	0	0	0	7,987,522	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	8,781,870	281,419	0	(217,465)	0	0	0	8,845,824	52.43
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,147,790	36,781	0	(28,423)	0	0	0	1,156,149	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	8,941,146	1,938,642	0	(1,005,538)	0	0	0	9,874,251	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%	2,291,142	496,771	0	(257,666)	0	0	0	2,530,247	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	6,650,004	1,441,871	0	(747,872)	0	0	0	7,344,004	
TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	80,496,374	7,859,969	775,683	(2,605,051)	159,822	(941,889)	0	85,744,907	

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
ELECTRIC PLANT								
DISTRIBUTION PLANT								
361 STRUCTURES AND IMPROVEMENTS	627,496	0	0	0	627,496	627,496	2.41	15,123
362 STATION EQUIPMENT	11,263,245	307,809	(2,866)	0	11,568,188	11,415,717	3.26	371,828
364 POLES, TOWERS AND FIXTURES	55,047,300	1,597,278	(82,883)	0	56,561,695	55,804,498	1.85	1,024,283
365 OVERHEAD CONDUCTORS AND DEVICES	69,557,228	14,696,022	(734,802)	0	83,518,448	76,537,838	2.34	1,723,959
365.7 REG AFUDC	(711,827)	0	0	0	(711,827)	(711,827)	2.29	(16,301)
366 UNDERGROUND CONDUIT	8,779,918	0	0	0	8,779,918	8,779,918	1.57	137,845
367 UNDERGROUND CONDUCTORS AND DEVICES	15,051,435	539,884	(25,188)	0	15,566,131	15,308,783	2.85	434,336
368.1 TRANSFORMERS	18,263,782	1,843,519	(245,644)	0	19,861,657	19,062,720	2.08	381,335
368.2 TRANSFORMER INSTALLATIONS	11,218,276	23,515	(2,182)	0	11,239,609	11,228,943	1.90	213,291
369 SERVICES	16,224,921	511,246	(25,561)	0	16,710,606	16,467,764	1.68	275,473
370.1 METERS	2,977,856	397,709	(282,297)	0	3,093,268	3,035,562	1.85	55,618
370.2 METER INSTALLATIONS	1,980,373	11,802	(3,460)	0	1,988,715	1,984,544	1.26	24,990
370.3 ELECTRONIC METERS	5,037,891	0	0	0	5,037,891	5,037,891	2.50	125,947
371 INSTALLATIONS ON CUSTOMER PREMISES	2,219,114	0	0	0	2,219,114	2,219,114	3.78	83,883
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	347,706	0	0	0	347,706	347,706	0.40	1,391
373 STREET LIGHTING AND SIGNAL SYSTEMS	2,470,771	173,823	(30,468)	0	2,614,126	2,542,449	4.32	108,934
TOTAL DISTRIBUTION PLANT	220,355,485	20,102,607	(1,435,351)	0	239,022,741	229,689,113		4,961,935
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	6,245,672	570,655	(85,599)	0	6,730,728	6,488,200	7.14	463,526
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	66,068	0	0	0	66,068	66,068	7.33	4,843
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	369,215	0	(359,392)	0	9,824	189,520	41.96	73,239
391.9 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	3,496,035	0	0	0	3,496,035	3,496,035	22.71	792,901
392.1 TRANSPORTATION EQUIPMENT - CARS	336,097	34,000	0	0	370,097	353,097	13.45	45,396
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	1,620,671	1,166,000	0	0	2,786,671	2,203,671	10.96	182,950
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	490,636	0	0	0	490,636	490,636	8.07	39,594
393 STORES EQUIPMENT	14,618	0	0	0	14,618	14,618	12.08	1,766
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,555,310	0	(32,595)	0	1,522,715	1,539,013	5.18	79,650
395 LABORATORY EQUIPMENT	73,971	0	(36,232)	0	37,739	55,855	3.93	2,136
396 POWER OPERATED EQUIPMENT	804,018	267,333	0	0	1,071,351	937,685	7.74	72,097
397 COMMUNICATION EQUIPMENT	931,152	0	(53,344)	0	877,809	904,481	13.70	123,609
398 MISCELLANEOUS EQUIPMENT	591,542	166,257	0	0	757,799	674,671	11.66	76,151
TOTAL GENERAL PLANT	16,595,005	2,204,245	(567,161)	0	18,232,090	17,413,548		1,957,858
TOTAL DEPRECIABLE PLANT	236,950,490	22,306,852	(2,002,512)	0	257,254,831	247,102,661		6,919,793
NONDEPRECIABLE PLANT								
301.1 ORGANIZATION	1,602	0	0	0	1,602	1,602		
302.1 FRANCHISES AND CONSENTS - PERPETUAL	6,436	0	0	0	6,436	6,436		
360.1 LAND AND LAND RIGHTS - LAND	299,162	0	0	0	299,162	299,162		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	0	14,336	14,336		
389.1 LAND AND LAND RIGHTS - LAND	202,584	0	0	0	202,584	202,584		
TOTAL NONDEPRECIABLE PLANT	524,120	0	0	0	524,120	524,120		
TOTAL ELECTRIC PLANT	237,474,610	22,306,852	(2,002,512)	0	257,778,951	247,626,781		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 25.6247%	4,306,392	564,831	(145,333)	0	4,725,890	4,516,141		501,695
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS	233,168,218	21,742,021	(1,857,179)	0	253,053,061	243,110,640		6,418,098

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	35,947,826	0	-	0	35,947,826	35,947,826	2.78	999,350
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,242,774	0	(11,896)	0	5,230,878	5,236,826	5.33	279,096
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,353,581	0	(277,196)	0	1,076,385	1,214,983	28.28	340,331
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	71,637	71,637	-	0
398 MISCELLANEOUS EQUIPMENT	27,967	0	0	0	27,967	27,967	13.26	3,708
TOTAL COMMON PLANT	49,729,857	0	(289,092)	0	49,440,765	49,585,311		1,622,485
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%	4,888,445	0	(28,418)	0	4,860,027	4,874,236		159,490
INFORMATION SERVICES (IS)								
390 STRUCTURES AND IMPROVEMENTS - NEW READING DATA CENTER	0	20,329,983	0	0	20,329,983	10,164,992	2.78	494,527
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,017	0	(5,699)	0	2,319	5,168	5.11	252
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	14,757,055	0	(9,507,271)	0	5,249,785	10,003,420	20.02	1,923,378
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	27.00	756,998
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.06	755,125
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	13,499,682	0	0	0	13,499,682	13,499,682		1,512,123
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	52,284,361	19,821,968	(935,231)	0	71,171,098	61,727,730	10.39	6,064,627
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,231,132	0	0	0	134,231,132	134,231,132	6.71	9,006,909
TOTAL INFORMATION SERVICES (EXCLUDING 100% ALLOCATION AMOUNT)	214,780,247	40,151,951	(10,448,200)	0	244,483,999	229,632,123		19,001,816
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%	19,502,046	3,645,797	(948,697)	0	22,199,147	20,850,597		1,725,365
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	246,470	0	0	0	246,470	246,470	6.90	17,006
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 100.00%	246,470	0	0	0	246,470	246,470		17,006
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION	19,748,516	3,645,797	(948,697)	0	22,445,617	21,097,067		1,742,371
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	14,913,154	2,174,653	(217,465)	0	16,870,341	15,891,748	1.87	281,419
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,949,149	284,227	(28,423)	0	2,204,954	2,077,051		36,781
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	26,586,110	3,930,024	(1,005,538)	0	29,510,598	28,048,354		1,938,642
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%	6,812,611	1,007,057	(257,666)	0	7,562,002	7,187,307		496,771
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	19,773,499	2,922,967	(747,872)	0	21,948,596	20,861,047		1,441,871
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	252,941,717	24,664,988	(2,605,051)	0	275,001,657	263,971,687		7,859,969

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
ELECTRIC PLANT												
DISTRIBUTION PLANT												
361	0	0	0	0	0	1,103	0	0	0	0	1,103	221
362	0	24,880	0	5,721	0	9,451	(195)	265	(211)	287	40,198	8,040
364	0	695,428	0	628,085	0	441,244	0	79,641	0	124,325	1,968,723	393,745
365	0	121,069	0	175,874	0	138,834	0	787,454	0	734,802	1,958,033	391,607
366	0	9,269	0	49	0	500	0	0	0	0	9,818	1,964
367	0	14,036	0	23,539	0	16,452	0	2,950	0	5,042	62,019	12,404
368.1	0	3,020	0	4,895	0	7,807	0	14,447	0	14,395	44,564	8,913
368.2	0	58,648	0	25,689	0	33,600	0	1,060	0	1,091	120,088	24,018
369	0	81,584	0	72,000	0	39,522	0	43,432	0	44,732	281,270	56,254
370.1	(59,469)	0	0	(76,928)	0	(68,289)	(38,693)	0	(159,611)	0	(402,990)	(80,598)
370.2	0	3,781	0	3,263	0	3,331	0	2,005	0	2,073	14,453	2,891
370.3	0	0	0	0	0	2,299	0	0	0	0	2,299	460
371	0	9,609	0	30,601	0	32,911	0	0	0	0	73,121	14,624
371.5	0	0	0	0	0	0	0	0	0	0	-	0
373	0	19,433	0	14,719	0	28,409	0	14,699	0	15,140	92,400	18,480
TOTAL	(59,469)	1,040,757	0	907,507	0	687,174	(38,888)	945,953	(159,822)	941,887	4,265,099	853,023
GENERAL PLANT												
390.1	0	0	0	0	0	174	0	0	0	0	174	35
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.92	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	(13,693)	0	0	(112)	0	1,099	0	0	0	0	(12,706)	(2,541)
392.4	0	0	0	0	0	0	0	0	0	0	0	0
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	63	0	0	0	5	0	3	71	14
398	0	419	0	8,277	0	30,752	0	0	0	0	39,448	7,890
TOTAL	(13,693)	419	0	8,228	0	32,025	0	5	0	3	26,987	5,398
TOTAL ELECTRIC	(73,162)	1,041,176	0	915,735	0	719,199	(38,888)	945,958	(159,822)	941,890	4,292,086	858,421
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 25.6247%												
	(3,509)	107	0	2,108	0	8,206	0	1	0	1	6,915	1,383
TOTAL	(69,653)	1,041,069	0	913,627	0	710,993	(38,888)	945,957	(159,822)	941,889	4,285,171	857,038

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION												
COMMON PLANT												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(69,653)	1,041,069	0	913,627	0	710,993	(38,888)	945,957	(159,822)	941,889	4,285,171	857,038

PART III. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

ELECTRIC PLANT

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE		PCT OF
			(2)	(3)	AMOUNT (5)	COL 4 TOTAL (6)	
1917	7,383	7,358		25	25	0.0	
1918	8	7		1	26	0.0	
1919	6,970	6,896		74	100	0.0	
1920	5,305	5,281		24	124	0.0	
1921	433	392		41	165	0.0	
1922	45	45			165	0.0	
1923	12,656	12,548		108	273	0.0	
1924	4,274	4,264		10	283	0.0	
1925	6,077	6,029		48	331	0.0	
1926	11,072	11,071		1	332	0.0	
1927	4,768	4,683		85	417	0.0	
1928	3,006	2,953		53	470	0.0	
1929	23,621	23,618		3	473	0.0	
1930	5,932	5,616		316	789	0.0	
1931	832	817		15	804	0.0	
1932	3,620	3,562		58	862	0.0	
1933	7,587	7,424		163	1,025	0.0	
1934	7,130	6,926		204	1,229	0.0	
1935	13,413	12,982		431	1,660	0.0	
1936	21,753	20,252		1,501	3,161	0.0	
1937	10,377	9,917		460	3,621	0.0	
1938	9,022	8,283		739	4,360	0.0	
1939	15,770	14,147		1,623	5,983	0.0	
1940	15,839	14,342		1,497	7,480	0.0	
1941	23,002	21,354		1,648	9,128	0.0	
1942	16,706	15,844		862	9,990	0.0	
1943	18,875	17,275		1,600	11,590	0.0	
1944	17,709	16,410		1,299	12,889	0.0	
1945	22,028	19,850		2,178	15,067	0.0	
1946	38,277	33,727		4,550	19,617	0.0	
1947	41,975	36,135		5,840	25,457	0.0	
1948	61,692	54,657		7,035	32,492	0.0	
1949	66,305	57,614		8,691	41,183	0.0	
1950	61,154	51,507		9,647	50,830	0.0	
1951	74,437	63,708		10,729	61,559	0.0	
1952	70,369	59,671		10,698	72,257	0.0	
1953	49,851	41,891		7,960	80,217	0.0	
1954	69,233	58,346		10,887	91,104	0.1	
1955	124,246	105,848		18,398	109,502	0.1	
1956	85,548	68,861		16,687	126,189	0.1	
1957	110,919	92,583		18,336	144,525	0.1	
1958	161,893	141,121		20,772	165,297	0.1	
1959	127,045	106,042		21,003	186,300	0.1	
1960	94,604	77,985		16,619	202,919	0.1	
1961	134,896	108,373		26,523	229,442	0.1	
1962	141,915	111,742		30,173	259,615	0.1	

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1963	174,600	137,474	37,126		296,741	0.2
1964	225,815	177,203	48,612		345,353	0.2
1965	279,723	214,884	64,839		410,192	0.2
1966	257,632	202,529	55,103		465,295	0.3
1967	332,710	266,971	65,739		531,034	0.3
1968	403,002	324,559	78,443		609,477	0.3
1969	624,777	486,710	138,067		747,544	0.4
1970	693,658	552,217	141,441		888,985	0.5
1971	774,149	604,356	169,793		1,058,778	0.6
1972	779,311	634,782	144,529		1,203,307	0.7
1973	918,587	718,793	199,794		1,403,101	0.8
1974	1,007,861	751,341	256,520		1,659,621	0.9
1975	1,147,973	860,381	287,592		1,947,213	1.1
1976	933,894	694,676	239,218		2,186,431	1.2
1977	1,109,311	786,656	322,655		2,509,086	1.4
1978	1,056,280	751,894	304,386		2,813,472	1.6
1979	1,219,060	873,986	345,074		3,158,546	1.8
1980	1,049,965	751,002	298,963		3,457,509	1.9
1981	962,524	657,452	305,072		3,762,581	2.1
1982	1,108,712	865,471	243,241		4,005,822	2.3
1983	1,022,498	789,944	232,554		4,238,376	2.4
1984	988,229	758,772	229,457		4,467,833	2.5
1985	1,125,926	872,796	253,130		4,720,963	2.7
1986	1,253,915	939,263	314,652		5,035,615	2.8
1987	1,380,132	1,015,932	364,200		5,399,815	3.0
1988	1,677,263	1,198,454	478,809		5,878,624	3.3
1989	2,137,053	1,485,092	651,961		6,530,585	3.7
1990	2,206,908	1,510,557	696,351		7,226,936	4.1
1991	2,466,915	1,640,853	826,062		8,052,998	4.5
1992	2,978,370	1,945,710	1,032,660		9,085,658	5.1
1993	2,188,747	1,411,166	777,581		9,863,239	5.6
1994	2,751,034	1,726,070	1,024,964		10,888,203	6.1
1995	3,791,459	2,292,661	1,498,798		12,387,001	7.0
1996	3,662,272	2,181,521	1,480,751		13,867,752	7.8
1997	3,572,880	2,135,360	1,437,520		15,305,272	8.6
1998	3,294,936	1,907,302	1,387,634		16,692,906	9.4
1999	3,018,703	1,772,693	1,246,010		17,938,916	10.1
2000	2,695,986	1,520,803	1,175,183		19,114,099	10.8
2001	3,207,176	1,677,163	1,530,013		20,644,112	11.6
2002	2,797,824	1,395,647	1,402,177		22,046,289	12.4
2003	2,986,931	1,457,912	1,529,019		23,575,308	13.3
2004	3,350,995	1,617,472	1,733,523		25,308,831	14.3
2005	4,483,640	2,072,517	2,411,123		27,719,954	15.6
2006	3,323,527	1,480,730	1,842,797		29,562,751	16.7
2007	6,122,392	3,613,470	2,508,922		32,071,673	18.1
2008	5,226,690	2,093,425	3,133,265		35,204,938	19.8

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2009	3,496,944	1,235,464	2,261,480		37,466,418	21.1
2010	3,093,435	1,055,459	2,037,976		39,504,394	22.3
2011	3,517,432	1,207,278	2,310,154		41,814,548	23.6
2012	3,543,049	1,071,312	2,471,737		44,286,285	25.0
2013	4,904,881	1,352,951	3,551,930		47,838,215	27.0
2014	4,944,257	1,230,279	3,713,978		51,552,193	29.0
2015	5,627,806	1,367,882	4,259,924		55,812,117	31.4
2016	8,530,650	1,959,332	6,571,318		62,383,435	35.1
2017	9,510,146	1,793,511	7,716,635		70,100,070	39.5
2018	8,426,609	1,582,845	6,843,764		76,943,834	43.4
2019	16,212,607	2,257,982	13,954,625		90,898,459	51.2
2020	14,865,412	2,154,326	12,711,086		103,609,545	58.4
2021	12,074,133	1,313,066	10,761,067		114,370,612	64.4
2022	22,813,537	3,147,265	19,666,272		134,036,884	75.5
2023	22,805,561	1,242,140	21,563,421		155,600,305	87.7
2024	22,306,852	422,855	21,883,997		177,484,302	100.0
TOTAL	257,254,828	79,770,526	177,484,302			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE		PCT OF COL 4 TOTAL (6)
			(2)	(3)	(5)		
1952							0.0
1953							0.0
2004	26,876	26,876					0.0
2005	39,966	36,182	3,784		3,784		0.0
2006	2,469	2,121	348		4,132		0.0
2007	878	713	165		4,297		0.0
2008	23,109	22,974	135		4,432		0.0
2009	4,753	3,421	1,332		5,764		0.0
2010	747,319	503,078	244,241		250,005		0.7
2014	22,225	22,225			250,005		0.7
2017					250,005		0.7
2019	33,513,297	5,405,399	28,107,898		28,357,903		81.2
2020	1,945,898	254,455	1,691,443		30,049,346		86.0
2021	1,730,955	794,861	936,094		30,985,440		88.7
2022	4,030,382	344,488	3,685,894		34,671,334		99.3
2023	266,566	15,357	251,209		34,922,543		100.0
SUBTOTAL	42,354,693	7,432,150	34,922,543				
NONDEPRECIABLE	7,086,071		7,086,071				
TOTAL	49,440,764	7,432,150	42,008,614				

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2007	1,760	1,529		231	231	0.0
2011	425,873	380,536		45,337	45,568	0.0
2012	401,290	332,008		69,282	114,850	0.1
2013	142,365	108,364		34,001	148,851	0.1
2014	495,556	344,401		151,155	300,006	0.2
2015	732,103	669,229		62,874	362,880	0.2
2016	2,349,695	1,559,478		790,217	1,153,097	0.7
2017	77,621,819	38,836,535		38,785,284	39,938,381	25.4
2018	1,545,759	933,231		612,528	40,550,909	25.8
2019	64,669,854	25,822,628		38,847,226	79,398,135	50.6
2020	14,501,914	7,164,850		7,337,064	86,735,199	55.3
2021	15,645,524	4,823,772		10,821,752	97,556,951	62.2
2022	13,473,468	3,652,184		9,821,284	107,378,235	68.4
2023	12,571,538	1,721,083		10,850,455	118,228,690	75.3
2024	40,151,951	1,448,191		38,703,760	156,932,450	100.0
TOTAL	244,730,469	87,798,019		156,932,450		

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1960	116,516	96,495	20,021		20,021	0.2
1961	79,506	61,885	17,621		37,642	0.5
1962	137,654	108,409	29,245		66,887	0.8
1963	8,527	6,521	2,006		68,893	0.9
1964	3,547	2,750	797		69,690	0.9
1965	915	809	106		69,796	0.9
1966	271	205	66		69,862	0.9
1967	788	590	198		70,060	0.9
1968	3,285	2,448	837		70,897	0.9
1969	611	453	158		71,055	0.9
1970	2,156	1,589	567		71,622	0.9
1971	69,645	51,033	18,612		90,234	1.1
1972	9,777	8,438	1,339		91,573	1.1
1973	64,832	63,315	1,517		93,090	1.2
1974	1,013	728	285		93,375	1.2
1975	18,968	13,555	5,413		98,788	1.2
1976	93,752	66,734	27,018		125,806	1.6
1977	258,152	184,665	73,487		199,293	2.5
1978	38,263	34,019	4,244		203,537	2.5
1979	30,409	21,285	9,124		212,661	2.7
1980	56,776	41,843	14,933		227,594	2.8
1981	99,359	84,519	14,840		242,434	3.0
1982	37,757	33,417	4,340		246,774	3.1
1983	15,324	10,970	4,354		251,128	3.1
1984	57,338	43,895	13,443		264,571	3.3
1985	66,445	46,674	19,771		284,342	3.5
1986	244,500	179,844	64,656		348,998	4.3
1987	104,210	75,140	29,070		378,068	4.7
1988	92,462	67,950	24,512		402,580	5.0
1989	138,869	96,315	42,554		445,134	5.5
1990	95,774	95,293	481		445,615	5.6
1991	12,447	8,174	4,273		449,888	5.6
1992	111,846	74,936	36,910		486,798	6.1
1993	235,368	151,483	83,885		570,683	7.1
1994	47,897	44,558	3,339		574,022	7.2
1995	135,077	85,834	49,243		623,265	7.8
1996	77,703	48,274	29,429		652,694	8.1
1997	4,543,724	2,744,816	1,798,908		2,451,602	30.6
1998	279,363	167,156	112,207		2,563,809	31.9
1999	83,509	48,596	34,913		2,598,722	32.4
2000	88,369	50,563	37,806		2,636,528	32.9
2001	721,375	407,821	313,554		2,950,082	36.8
2002	50,366	31,592	18,774		2,968,856	37.0
2003	205,361	122,718	82,643		3,051,499	38.0
2004	407,020	338,138	68,882		3,120,381	38.9
2005	193,206	112,309	80,897		3,201,278	39.9

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2006	138,396	68,571	69,825		3,271,103	40.8
2007	867,450	416,321	451,129		3,722,232	46.4
2008	107,763	65,782	41,981		3,764,213	46.9
2009	53,582	24,023	29,559		3,793,772	47.3
2010	383,687	272,959	110,728		3,904,500	48.7
2011	529,451	346,039	183,412		4,087,912	50.9
2012	48,979	19,283	29,696		4,117,608	51.3
2013	121,627	45,396	76,231		4,193,839	52.3
2014	182,328	76,773	105,555		4,299,394	53.6
2015	94,154	30,855	63,299		4,362,693	54.4
2016	640,488	219,565	420,923		4,783,616	59.6
2017	100,744	58,986	41,758		4,825,374	60.1
2018	129,795	76,294	53,501		4,878,875	60.8
2019	845,684	840,458	5,226		4,884,101	60.9
2020	45,380	8,488	36,892		4,920,993	61.3
2021	220,112	33,508	186,604		5,107,597	63.6
2022	778,043	226,528	551,515		5,659,112	70.5
2023	267,994	19,465	248,529		5,907,641	73.6
2024	2,174,653	57,776	2,116,877		8,024,518	100.0
TOTAL	16,870,342	8,845,824	8,024,518			

UTILITY PLANT IN SERVICE

ELECTRIC PLANT

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1925	4,675.49	4,675	4,675			
1926	1,561.20	1,561	1,561			
1943	642.32	632	501	141	0.78	141
1971	7,177.62	5,934	4,701	2,477	8.66	286
1975	12,539.90	9,919	7,859	4,681	10.45	448
1977	485.00	374	296	189	11.45	17
2018	50,277.08	7,351	5,824	44,453	37.95	1,171
2019	240,869.72	29,940	23,721	217,149	38.75	5,604
2020	34,409.01	3,517	2,786	31,623	39.55	800
2021	163,744.75	13,067	10,353	153,392	40.36	3,801
2022	111,114.35	6,389	5,062	106,052	40.98	2,588
	627,496.44	83,359	67,339	560,157		14,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 2.37

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1924	2,652.88	2,653	2,653			
1925	868.15	868	868			
1926	6,164.75	6,165	6,165			
1927	817.53	818	818			
1929	15,708.26	15,708	15,708			
1937	394.38	394	394			
1938	219.32	219	219			
1939	206.93	207	207			
1941	647.02	647	647			
1942	4,215.01	4,215	4,215			
1944	1,636.11	1,636	1,636			
1945	166.88	166	147	20	0.23	20
1948	2,536.91	2,473	2,193	344	1.00	344
1949	918.08	889	789	129	1.27	102
1950	9,481.38	9,116	8,086	1,395	1.54	906
1951	6,799.99	6,492	5,758	1,042	1.81	576
1952	19,683.43	18,655	16,546	3,137	2.09	1,501
1955	3,940.46	3,652	3,239	701	2.93	239
1956	4,258.30	3,917	3,474	784	3.21	244
1957	933.58	852	756	178	3.50	51
1958	31,489.97	28,506	25,284	6,206	3.79	1,637
1959	11,147.96	10,008	8,877	2,271	4.09	555
1960	4,891.08	4,356	3,864	1,027	4.38	234
1961	9,025.21	7,969	7,068	1,957	4.68	418
1962	31,751.21	27,790	24,649	7,102	4.99	1,423
1963	5,544.58	4,811	4,267	1,278	5.29	242
1964	6,017.82	5,175	4,590	1,428	5.60	255
1965	4,444.40	3,787	3,359	1,085	5.92	183
1966	3,351.16	2,829	2,509	842	6.23	135
1967	25,292.48	21,151	18,760	6,532	6.55	997
1968	3,051.25	2,526	2,240	811	6.88	118
1969	39,803.05	32,629	28,941	10,862	7.21	1,507
1970	1,813.19	1,471	1,305	508	7.54	67
1971	730.20	586	520	210	7.88	27
1972	24,280.09	19,291	17,110	7,170	8.22	872
1973	2,748.83	2,161	1,917	832	8.56	97
1974	2,803.34	2,178	1,932	871	8.92	98
1975	5,673.90	4,359	3,866	1,808	9.27	195
1976	1,021.22	775	687	334	9.63	35
1977	7,237.57	5,428	4,814	2,424	10.00	242
1978	514.53	381	338	177	10.37	17
1982	3,011.35	2,405	2,133	878	10.66	82
1984	2,654.15	2,072	1,838	816	11.30	72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1991	20,647.39	14,622	12,969	7,678	13.70	560
1997	24,223.22	15,321	13,589	10,634	15.98	665
2008	8,572.27	3,819	3,387	5,185	20.54	252
2011	2,253.62	855	758	1,496	22.09	68
2015	60,424.03	16,991	15,070	45,354	24.28	1,868
2016	16,188.09	4,115	3,650	12,538	24.94	503
2017	1,267,430.91	287,960	255,411	1,012,020	25.50	39,687
2018	226,482.39	45,047	39,955	186,527	26.18	7,125
2019	2,526,597.05	429,521	380,971	2,145,626	26.86	79,882
2020	1,493,942.86	209,152	185,511	1,308,432	27.65	47,321
2021	1,118,807.12	122,957	109,059	1,009,748	28.35	35,617
2022	3,899,603.42	308,069	273,246	3,626,357	29.15	124,403
2023	284,659.13	13,550	12,018	272,641	30.04	9,076
2024	307,808.51	4,894	4,341	303,468	30.95	9,805
	11,568,187.90	1,749,259	1,555,321	10,012,867		370,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 3.20

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,251.65	6,134	6,252			
1920	5,086.33	4,968	5,086			
1921	60.81	59	61			
1922	44.98	44	45			
1923	195.60	188	196			
1924	120.62	116	121			
1926	1,450.44	1,377	1,450			
1927	1,140.67	1,077	1,141			
1928	1,294.28	1,217	1,294			
1929	826.25	773	823	3	3.77	1
1930	2,938.75	2,739	2,915	24	4.01	6
1931	360.95	335	356	5	4.24	1
1932	2,857.72	2,641	2,810	48	4.47	11
1933	6,784.26	6,245	6,645	139	4.69	30
1934	5,849.96	5,363	5,707	143	4.91	29
1935	12,116.85	11,065	11,774	343	5.12	67
1936	14,500.26	13,188	14,033	467	5.34	87
1937	6,853.95	6,208	6,606	248	5.56	45
1938	3,558.20	3,210	3,416	142	5.78	25
1939	5,388.77	4,841	5,151	238	6.00	40
1940	7,325.64	6,552	6,972	354	6.23	57
1941	15,111.71	13,457	14,320	792	6.46	123
1942	10,488.23	9,299	9,895	593	6.69	89
1943	14,575.21	12,863	13,688	887	6.93	128
1944	13,104.17	11,514	12,252	852	7.16	119
1945	15,400.12	13,469	14,332	1,068	7.40	144
1946	21,274.84	18,516	19,703	1,572	7.65	205
1947	15,680.94	13,581	14,452	1,229	7.90	156
1948	24,077.06	20,751	22,081	1,996	8.15	245
1949	18,629.35	15,974	16,998	1,631	8.41	194
1950	17,252.65	14,714	15,657	1,596	8.68	184
1951	33,443.47	28,365	30,183	3,260	8.96	364
1952	24,603.46	20,750	22,080	2,523	9.24	273
1953	22,199.69	18,614	19,807	2,393	9.53	251
1954	26,405.56	22,006	23,417	2,989	9.83	304
1955	41,316.98	34,209	36,402	4,915	10.15	484
1956	28,394.63	23,356	24,853	3,542	10.47	338
1957	26,129.12	21,342	22,710	3,419	10.81	316
1958	44,633.94	36,199	38,520	6,114	11.15	548
1959	45,133.14	36,321	38,650	6,483	11.52	563
1960	36,755.37	29,348	31,229	5,526	11.89	465
1961	52,315.75	41,427	44,083	8,233	12.28	670
1962	44,285.09	34,767	36,996	7,289	12.68	575

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1963	60,494.90	47,063	50,080	10,415	13.10	795
1964	61,998.59	47,771	50,834	11,165	13.54	825
1965	100,952.95	77,032	81,971	18,982	13.98	1,358
1966	77,317.82	58,381	62,124	15,194	14.45	1,051
1967	58,077.41	43,391	46,173	11,904	14.92	798
1968	90,560.87	66,892	71,180	19,381	15.42	1,257
1969	132,856.61	97,008	103,227	29,630	15.92	1,861
1970	159,969.64	115,396	122,794	37,176	16.44	2,261
1971	215,739.44	153,650	163,500	52,239	16.98	3,077
1972	157,325.19	110,581	117,670	39,655	17.53	2,262
1973	236,625.50	164,074	174,593	62,032	18.09	3,429
1974	313,368.24	214,206	227,939	85,429	18.67	4,576
1975	246,311.11	165,905	176,541	69,770	19.26	3,623
1976	263,931.92	175,090	186,315	77,617	19.86	3,908
1977	288,195.87	188,206	200,272	87,924	20.47	4,295
1978	316,237.91	203,142	216,165	100,073	21.10	4,743
1979	382,162.24	241,408	256,885	125,277	21.73	5,765
1980	274,983.95	170,677	181,619	93,365	22.38	4,172
1981	265,616.24	161,890	172,269	93,347	23.04	4,052
1982	280,365.09	187,172	199,172	81,193	21.04	3,859
1983	313,840.41	205,848	219,045	94,795	21.64	4,381
1984	326,359.09	210,175	223,649	102,710	22.25	4,616
1985	305,157.94	192,829	205,191	99,967	22.86	4,373
1986	371,905.71	230,433	245,206	126,700	23.48	5,396
1987	444,290.13	269,773	287,068	157,222	24.10	6,524
1988	464,835.00	276,344	294,060	170,775	24.73	6,906
1989	690,648.85	401,681	427,433	263,216	25.36	10,379
1990	660,485.41	375,552	399,629	260,856	25.99	10,037
1991	728,214.55	406,781	432,860	295,355	26.27	11,243
1992	973,816.49	530,730	564,755	409,061	26.92	15,195
1993	748,416.76	398,457	424,002	324,415	27.67	11,724
1994	959,131.89	497,310	529,192	429,940	28.32	15,181
1995	1,299,670.50	659,453	701,730	597,940	28.64	20,878
1996	1,257,894.65	620,142	659,899	597,996	29.31	20,402
1997	953,393.05	456,199	485,446	467,947	29.97	15,614
1998	925,421.26	429,210	456,727	468,694	30.64	15,297
1999	774,329.40	347,519	369,798	404,531	31.32	12,916
2000	703,233.77	304,922	324,471	378,763	32.00	11,836
2001	947,646.11	396,400	421,813	525,833	32.68	16,090
2002	815,377.33	328,434	349,490	465,887	33.36	13,965
2003	971,930.90	376,137	400,251	571,680	34.06	16,784
2004	1,101,060.22	408,493	434,681	666,379	34.75	19,176
2005	1,118,939.65	399,238	424,833	694,107	35.15	19,747

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
2006	1,078,008.49	366,954	390,479	687,529	35.85	19,178
2007	880,538.86	285,118	303,397	577,142	36.55	15,790
2008	1,073,965.50	329,600	350,731	723,234	37.26	19,410
2009	1,066,885.65	309,183	329,005	737,881	37.98	19,428
2010	1,012,124.71	275,905	293,593	718,532	38.69	18,572
2011	1,374,712.23	352,614	375,220	999,492	39.13	25,543
2012	865,724.75	206,735	219,989	645,736	39.85	16,204
2013	1,185,709.99	261,805	278,589	907,121	40.58	22,354
2014	1,689,992.55	344,251	366,321	1,323,672	41.05	32,245
2015	1,560,035.64	288,919	307,442	1,252,594	41.78	29,981
2016	1,803,807.04	301,957	321,315	1,482,492	42.26	35,080
2017	2,228,138.45	332,438	353,750	1,874,388	42.75	43,845
2018	1,675,323.81	217,792	231,755	1,443,569	43.50	33,185
2019	4,178,635.02	464,246	494,009	3,684,626	44.00	83,742
2020	2,963,945.65	273,276	290,796	2,673,150	44.28	60,369
2021	2,989,694.17	217,650	231,603	2,758,091	44.58	61,868
2022	3,799,295.20	200,603	213,463	3,585,832	44.89	79,880
2023	1,022,571.41	33,336	35,473	987,098	44.58	22,142
2024	1,597,277.51	18,209	19,377	1,577,901	43.17	36,551
	56,561,694.61	17,060,768	18,154,021	38,407,674		1,029,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 1.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1937	644.33	554	548	96	8.16	12
1938	3,475.92	2,970	2,940	536	8.44	64
1939	8,412.27	7,146	7,074	1,338	8.73	153
1940	6,390.24	5,396	5,341	1,049	9.02	116
1941	4,839.52	4,063	4,022	818	9.31	88
1942	1,322.09	1,103	1,092	230	9.61	24
1943	3,104.88	2,574	2,548	557	9.91	56
1944	2,306.16	1,900	1,881	425	10.21	42
1945	5,529.32	4,526	4,480	1,049	10.52	100
1946	14,775.75	12,014	11,893	2,883	10.84	266
1947	21,772.83	17,584	17,406	4,367	11.16	391
1948	19,084.37	15,307	15,152	3,932	11.48	343
1949	29,512.49	23,503	23,265	6,247	11.81	529
1950	25,802.64	20,398	20,192	5,611	12.15	462
1951	24,491.24	19,217	19,023	5,468	12.49	438
1952	16,355.89	12,738	12,609	3,747	12.83	292
1953	16,607.42	12,831	12,701	3,906	13.19	296
1954	27,806.82	21,311	21,096	6,711	13.55	495
1955	45,022.47	34,217	33,871	11,151	13.92	801
1956	27,965.50	21,071	20,858	7,108	14.30	497
1957	41,803.76	31,223	30,907	10,897	14.68	742
1958	20,919.77	15,484	15,327	5,593	15.07	371
1959	27,914.13	20,464	20,257	7,657	15.48	495
1960	29,680.48	21,549	21,331	8,349	15.89	525
1961	47,687.00	34,286	33,939	13,748	16.30	843
1962	46,396.76	33,014	32,680	13,717	16.73	820
1963	69,264.09	48,760	48,267	20,997	17.17	1,223
1964	98,652.69	68,700	68,006	30,647	17.61	1,740
1965	82,932.00	57,095	56,518	26,414	18.07	1,462
1966	48,391.84	32,932	32,599	15,793	18.53	852
1967	56,389.20	37,917	37,534	18,855	19.00	992
1968	88,593.78	58,839	58,244	30,350	19.48	1,558
1969	190,572.20	124,956	123,693	66,879	19.97	3,349
1970	162,768.79	105,323	104,258	58,511	20.47	2,858
1971	189,403.67	120,893	119,671	69,733	20.98	3,324
1972	115,854.19	72,928	72,191	43,663	21.49	2,032
1973	152,023.04	94,306	93,353	58,670	22.02	2,664
1974	244,240.04	149,238	147,729	96,511	22.56	4,278
1975	262,112.59	157,718	156,124	105,989	23.10	4,588
1976	204,487.71	121,106	119,882	84,606	23.65	3,577
1977	317,286.00	184,848	182,979	134,307	24.21	5,548
1978	236,474.76	135,443	134,074	102,401	24.78	4,132
1979	208,955.35	117,592	116,403	92,552	25.36	3,650

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1980	152,792.24	84,457	83,603	69,189	25.94	2,667
1981	191,917.42	104,098	103,046	88,871	26.54	3,349
1982	200,944.88	129,047	127,743	73,202	23.54	3,110
1983	114,046.60	71,975	71,247	42,800	24.11	1,775
1984	92,989.46	58,016	57,430	35,559	24.26	1,466
1985	113,318.72	69,385	68,684	44,635	24.85	1,796
1986	151,042.25	90,701	89,784	61,258	25.45	2,407
1987	133,763.69	78,733	77,937	55,827	26.04	2,144
1988	242,677.61	140,753	139,330	103,348	26.25	3,937
1989	287,578.15	163,201	161,551	126,027	26.86	4,692
1990	313,664.61	174,021	172,262	141,403	27.48	5,146
1991	497,760.93	271,429	268,685	229,076	27.73	8,261
1992	621,934.40	330,931	327,586	294,348	28.36	10,379
1993	374,049.15	195,590	193,613	180,436	28.74	6,278
1994	518,747.36	265,806	263,119	255,628	29.02	8,809
1995	824,634.73	411,163	407,007	417,628	29.67	14,076
1996	802,617.72	388,868	384,937	417,681	30.32	13,776
1997	664,681.86	314,395	311,217	353,465	30.64	11,536
1998	675,329.62	311,394	308,246	367,084	30.97	11,853
1999	527,523.93	235,381	233,002	294,522	31.65	9,306
2000	423,447.07	183,607	181,751	241,696	32.00	7,553
2001	645,021.59	269,813	267,086	377,936	32.68	11,565
2002	445,299.90	180,346	178,523	266,777	33.06	8,069
2003	606,710.98	237,406	235,006	371,705	33.45	11,112
2004	594,425.12	224,217	221,951	372,474	33.85	11,004
2005	1,033,536.87	374,864	371,075	662,462	34.26	19,336
2006	706,347.27	245,668	243,185	463,162	34.69	13,351
2007	1,163,857.98	386,983	383,071	780,787	35.13	22,226
2008	1,203,921.02	381,402	377,547	826,374	35.58	23,226
2009	1,149,559.55	345,673	342,179	807,381	36.05	22,396
2010	841,746.41	240,403	237,973	603,773	36.26	16,651
2011	815,828.11	219,131	216,916	598,912	36.75	16,297
2012	1,279,774.54	323,143	319,876	959,899	37.00	25,943
2013	1,824,593.00	430,239	425,890	1,398,703	37.28	37,519
2014	1,738,930.97	379,783	375,944	1,362,987	37.58	36,269
2015	2,070,930.78	415,015	410,820	1,660,111	37.90	43,802
2016	2,360,065.90	431,420	427,059	1,933,007	38.01	50,855
2017	2,747,281.34	451,104	446,544	2,300,737	38.16	60,292
2018	2,005,906.26	292,060	289,108	1,716,798	38.14	45,013
2019	4,199,052.48	529,081	523,733	3,675,319	38.17	96,288
2020	5,554,369.51	589,874	583,911	4,970,459	37.87	131,251
2021	3,747,454.90	320,033	316,798	3,430,657	37.48	91,533

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
2022	5,229,820.83	332,094	328,737	4,901,084	36.87	132,929
2023	15,684,502.16	636,791	630,354	15,054,148	35.40	425,258
2024	14,696,022.49	229,258	226,940	14,469,082	31.65	457,159
	83,518,448.35	14,623,789	14,475,964	69,042,484		2,000,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.40

UGI UTILITIES, INC. - ELECTRIC DIVISION

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	711,827.21-	62,285-	115,649-	596,178-		16,334-
	711,827.21-	62,285-	115,649-	596,178-		16,334-
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.5 2.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1923	11,558.71	11,194	11,559			
1925	37.18	36	37			
1928	977.05	927	977			
1955	321.43	266	313	8	11.25	1
1957	1,089.51	887	1,043	47	12.09	4
1966	171.19	127	149	22	16.62	1
1967	2,233.28	1,643	1,932	301	17.19	18
1968	5,305.30	3,854	4,533	772	17.78	43
1969	482.65	346	407	76	18.38	4
1970	3,078.47	2,179	2,563	515	18.99	27
1971	3,756.90	2,623	3,085	672	19.62	34
1972	7,229.66	4,976	5,852	1,378	20.26	68
1973	9,574.39	6,494	7,638	1,936	20.91	93
1974	12,540.35	8,379	9,855	2,685	21.57	124
1975	9,522.75	6,263	7,366	2,157	22.25	97
1976	14,345.28	9,285	10,920	3,425	22.93	149
1977	17,590.28	11,196	13,168	4,422	23.63	187
1978	25,021.43	15,656	18,413	6,608	24.33	272
1979	43,579.82	26,785	31,502	12,078	25.05	482
1980	7,270.58	4,387	5,160	2,111	25.78	82
1981	11,294.79	6,688	7,866	3,429	26.51	129
1982	11,192.02	7,094	8,343	2,849	24.41	117
1983	14,496.16	9,030	10,620	3,876	24.97	155
1984	5,717.07	3,475	4,087	1,630	25.97	63
1985	15,585.87	9,299	10,937	4,649	26.54	175
1986	48,278.74	28,253	33,229	15,050	27.11	555
1987	29,523.06	16,934	19,916	9,607	27.69	347
1988	76,661.56	42,792	50,328	26,334	28.69	918
1989	113,372.28	61,947	72,856	40,516	29.26	1,385
1990	144,531.37	77,223	90,822	53,709	29.85	1,799
1991	53,431.24	27,891	32,803	20,628	30.45	677
1992	99,809.99	50,534	59,433	40,377	31.45	1,284
1993	36,156.76	17,995	21,164	14,993	31.79	472
1994	118,794.48	57,615	67,761	51,033	32.39	1,576
1995	150,384.17	70,530	82,951	67,433	33.40	2,019
1996	91,378.94	41,669	49,007	42,372	34.00	1,246
1997	233,401.22	103,350	121,551	111,850	34.61	3,232
1998	151,590.70	65,078	76,539	75,052	35.23	2,130
1999	192,024.40	79,325	93,295	98,729	36.23	2,725
2000	160,172.66	63,973	75,239	84,934	36.85	2,305
2001	227,349.82	87,621	103,052	124,298	37.48	3,316
2002	321,940.17	118,796	139,717	182,223	38.48	4,736
2003	161,435.90	57,277	67,364	94,072	39.10	2,406

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2004	172,849.36	58,458	68,753	104,096	40.11	2,595
2005	430,305.70	139,290	163,820	266,486	40.74	6,541
2006	313,210.56	96,782	113,826	199,385	41.38	4,818
2007	95,642.88	27,947	32,869	62,774	42.38	1,481
2008	693,812.85	192,325	226,194	467,619	43.02	10,870
2009	66,961.89	17,544	20,634	46,328	43.67	1,061
2010	173,900.46	42,606	50,109	123,791	44.67	2,771
2011	38,275.92	8,784	10,331	27,945	45.32	617
2012	105,122.31	22,338	26,272	78,850	46.32	1,702
2013	153,776.20	30,232	35,556	118,220	46.98	2,516
2014	138,890.11	25,084	29,501	109,389	47.64	2,296
2015	90,029.54	14,711	17,302	72,728	48.64	1,495
2016	421,879.54	62,016	72,937	348,943	49.31	7,077
2017	544,253.07	70,644	83,085	461,168	50.30	9,168
2018	751,950.64	85,046	100,023	651,928	50.97	12,790
2019	1,561,494.51	150,216	176,669	1,384,826	51.65	26,812
2020	200,300.10	15,864	18,658	181,642	52.32	3,472
2021	46,993.55	2,914	3,427	43,567	52.99	822
2022	136,059.64	6,055	7,121	128,939	53.68	2,402
	8,779,918.41	2,290,748	2,692,439	6,087,479		136,759
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 1.56

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1957	20,627.49	18,260	18,489	2,138	4.82	444
1966	125.20	103	104	21	7.35	3
1967	11,774.06	9,627	9,748	2,026	7.66	264
1968	5,892.27	4,773	4,833	1,059	7.98	133
1969	6,593.65	5,291	5,357	1,237	8.30	149
1970	10,445.11	8,299	8,403	2,042	8.63	237
1971	10,426.34	8,200	8,303	2,123	8.97	237
1972	40,901.18	31,825	32,225	8,676	9.32	931
1973	34,371.06	26,457	26,789	7,582	9.67	784
1974	70,554.39	53,688	54,363	16,191	10.04	1,613
1975	100,419.69	75,506	76,455	23,965	10.42	2,300
1976	44,861.76	33,315	33,734	11,128	10.81	1,029
1977	84,417.56	61,887	62,665	21,753	11.21	1,940
1978	51,208.16	37,040	37,505	13,703	11.62	1,179
1979	60,597.67	43,226	43,769	16,829	12.04	1,398
1980	31,146.68	21,892	22,167	8,980	12.48	720
1981	36,147.19	25,028	25,343	10,804	12.92	836
1982	26,941.84	20,945	21,208	5,734	12.10	474
1983	57,676.92	44,250	44,806	12,871	12.52	1,028
1984	25,374.93	19,201	19,442	5,933	12.94	459
1985	32,795.58	24,587	24,896	7,900	13.10	603
1986	74,691.07	55,137	55,830	18,861	13.56	1,391
1987	56,717.39	41,200	41,718	14,999	14.03	1,069
1988	119,545.84	85,368	86,441	33,105	14.51	2,282
1989	169,717.53	119,057	120,553	49,165	15.00	3,278
1990	127,887.90	88,473	89,585	38,303	15.26	2,510
1991	206,241.78	139,894	141,652	64,590	15.77	4,096
1992	118,074.09	78,448	79,434	38,640	16.29	2,372
1993	143,325.78	93,907	95,087	48,239	16.58	2,909
1994	139,642.13	89,441	90,565	49,077	17.12	2,867
1995	217,759.11	136,840	138,560	79,199	17.45	4,539
1996	313,046.69	191,835	194,246	118,801	18.01	6,596
1997	346,722.43	206,924	209,524	137,198	18.58	7,384
1998	270,535.58	157,722	159,704	110,832	18.95	5,849
1999	194,935.05	110,353	111,740	83,195	19.55	4,255
2000	203,626.89	112,239	113,649	89,978	19.95	4,510
2001	429,375.57	230,059	232,950	196,426	20.36	9,648
2002	159,586.14	82,586	83,624	75,962	20.98	3,621
2003	40,572.59	20,327	20,582	19,991	21.42	933
2004	101,728.79	49,216	49,834	51,895	21.87	2,373
2005	296,149.29	138,006	139,740	156,409	22.34	7,001
2006	195,144.15	87,366	88,464	106,680	22.82	4,675
2007	130,067.60	55,773	56,474	73,594	23.31	3,157

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
2008	559,268.90	228,853	231,729	327,540	23.82	13,751
2009	106,129.39	41,284	41,803	64,326	24.34	2,643
2010	238,413.35	88,165	89,273	149,140	24.71	6,036
2011	196,108.31	68,559	69,421	126,687	25.11	5,045
2012	95,466.53	31,389	31,783	63,684	25.52	2,495
2013	436,024.00	133,859	135,541	300,483	25.96	11,575
2014	360,233.83	102,523	103,811	256,423	26.40	9,713
2015	136,275.83	35,732	36,181	100,095	26.73	3,745
2016	183,762.22	44,048	44,602	139,160	26.96	5,162
2017	1,079,568.15	233,187	236,117	843,451	27.22	30,986
2018	1,136,910.63	217,264	219,994	916,917	27.51	33,330
2019	1,248,080.94	207,306	209,911	1,038,170	27.61	37,601
2020	1,427,107.54	199,795	202,306	1,224,802	27.65	44,297
2021	1,254,372.93	141,744	143,525	1,110,848	27.46	40,453
2022	1,434,754.43	120,806	122,325	1,312,429	27.18	48,287
2023	315,377.44	17,030	17,244	298,133	26.28	11,344
2024	539,884.70	11,230	11,371	528,514	23.54	22,452
	15,566,131.24	4,866,345	4,927,497	10,638,634		432,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 2.78

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1941	872.49	837	872			
1948	6,484.68	5,941	6,485			
1949	9,672.27	8,800	9,672			
1952	403.39	359	403			
1953	537.73	475	538			
1954	5,212.94	4,571	5,213			
1955	17,747.81	15,441	17,748			
1956	2,027.59	1,750	2,012	16	6.16	3
1957	10,091.62	8,641	9,933	159	6.47	25
1958	44,521.84	37,814	43,467	1,055	6.78	156
1959	21,935.09	18,474	21,236	699	7.10	98
1960	14,264.71	11,913	13,694	571	7.42	77
1961	13,677.31	11,322	13,015	662	7.75	85
1962	4,765.19	3,910	4,495	270	8.08	33
1963	5,943.37	4,833	5,556	387	8.41	46
1964	18,969.01	15,285	17,570	1,399	8.74	160
1965	13,827.75	11,038	12,688	1,140	9.08	126
1966	34,369.17	27,167	31,229	3,140	9.43	333
1967	59,602.50	46,649	53,623	5,980	9.78	611
1968	78,289.39	60,666	69,736	8,553	10.13	844
1969	55,449.85	42,524	48,881	6,569	10.49	626
1970	79,302.15	60,182	69,179	10,123	10.85	933
1971	63,060.54	47,352	54,431	8,630	11.21	770
1972	82,972.04	61,602	70,812	12,160	11.59	1,049
1973	108,599.99	79,736	91,657	16,943	11.96	1,417
1974	130,864.43	94,950	109,145	21,719	12.35	1,759
1975	185,224.11	132,826	152,684	32,540	12.73	2,556
1976	131,545.65	93,163	107,091	24,455	13.13	1,863
1977	150,336.96	105,135	120,853	29,484	13.53	2,179
1978	153,528.71	106,002	121,849	31,680	13.93	2,274
1979	150,874.44	102,795	118,163	32,711	14.34	2,281
1980	173,014.30	116,266	133,648	39,366	14.76	2,667
1981	99,611.76	65,987	75,852	23,760	15.19	1,564
1982	210,108.64	158,002	181,624	28,485	13.93	2,045
1983	158,142.85	117,421	134,976	23,167	14.31	1,619
1984	158,276.86	116,587	134,017	24,260	14.39	1,686
1985	220,860.34	160,367	184,342	36,518	14.81	2,466
1986	157,044.86	112,334	129,128	27,917	15.22	1,834
1987	235,670.62	165,912	190,716	44,955	15.66	2,871
1988	228,340.15	158,925	182,685	45,655	15.83	2,884
1989	276,391.47	188,996	217,251	59,140	16.30	3,628
1990	311,141.93	208,870	240,096	71,046	16.77	4,236
1991	288,190.61	190,696	219,205	68,986	17.00	4,058

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1992	352,830.71	228,705	262,897	89,934	17.50	5,139
1993	207,657.78	132,776	152,626	55,032	17.76	3,099
1994	257,648.70	161,881	186,083	71,566	18.04	3,967
1995	316,952.66	195,433	224,651	92,302	18.34	5,033
1996	335,640.43	201,854	232,032	103,608	18.89	5,485
1997	321,634.81	189,282	217,580	104,055	19.23	5,411
1998	375,000.95	215,626	247,862	127,139	19.59	6,490
1999	384,033.59	214,444	246,504	137,530	20.16	6,822
2000	409,267.35	222,601	255,880	153,387	20.55	7,464
2001	249,003.85	131,673	151,358	97,646	20.94	4,663
2002	331,680.97	170,152	195,590	136,091	21.36	6,371
2003	175,881.30	87,343	100,401	75,480	21.79	3,464
2004	270,196.15	129,613	148,990	121,206	22.24	5,450
2005	267,604.53	123,687	142,178	125,427	22.69	5,528
2006	111,012.59	49,290	56,659	54,354	23.17	2,346
2007	434,849.00	184,898	212,541	222,308	23.65	9,400
2008	497,615.36	201,982	232,179	265,436	24.15	10,991
2009	414,924.20	160,161	184,105	230,819	24.66	9,360
2010	110,807.37	40,489	46,542	64,265	25.18	2,552
2011	315,229.01	108,502	124,723	190,506	25.72	7,407
2012	413,698.99	133,418	153,364	260,335	26.26	9,914
2013	310,049.53	93,077	106,992	203,058	26.81	7,574
2014	189,679.51	52,389	60,221	129,459	27.52	4,704
2015	324,204.24	81,926	94,174	230,030	28.09	8,189
2016	236,194.17	53,994	62,066	174,128	28.68	6,071
2017	498,214.88	101,237	116,372	381,843	29.40	12,988
2018	568,028.82	101,166	116,291	451,738	30.00	15,058
2019	505,672.39	76,761	88,237	417,435	30.73	13,584
2020	563,465.60	70,490	81,029	482,437	31.47	15,330
2021	1,176,890.49	115,335	132,578	1,044,312	32.21	32,422
2022	1,070,783.02	75,169	86,407	984,376	33.09	29,748
2023	1,850,016.41	78,256	89,956	1,760,060	33.96	51,827
2024	1,843,518.69	26,178	30,092	1,813,427	34.83	52,065
	19,861,657.16	7,192,304	8,266,630	11,595,027		427,778

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 2.15

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
1966	1,929.05	1,736	1,929			
1967	2,171.52	1,938	2,172			
1968	531.87	471	532			
1970	1,338.80	1,164	1,339			
1971	5,193.89	4,476	5,194			
1972	19,389.76	16,556	19,390			
1973	36,534.42	30,904	36,534			
1974	25,830.70	21,632	25,831			
1975	77,222.77	64,015	77,223			
1976	53,862.54	44,181	53,863			
1977	19,827.62	16,086	19,828			
1978	15,484.66	12,415	15,316	169	7.73	22
1979	83,875.10	66,433	81,957	1,918	8.11	236
1980	59,278.94	46,359	57,192	2,087	8.50	246
1981	55,816.14	43,078	53,145	2,671	8.90	300
1982	68,532.57	57,040	68,533			
1983	64,528.69	52,972	64,529			
1984	62,113.98	50,499	62,114			
1985	107,195.38	85,831	105,938	1,257	9.77	129
1986	132,903.73	105,233	129,885	3,019	10.06	300
1987	112,966.03	87,944	108,546	4,420	10.60	417
1988	142,398.69	109,433	135,069	7,330	10.92	671
1989	171,799.36	129,605	159,967	11,832	11.48	1,031
1990	170,667.36	126,840	156,554	14,113	11.83	1,193
1991	224,798.59	163,698	202,047	22,752	12.41	1,833
1992	347,636.46	248,908	307,219	40,417	12.79	3,160
1993	235,547.05	166,202	205,137	30,410	13.14	2,314
1994	330,013.78	228,502	282,032	47,982	13.55	3,541
1995	416,071.68	281,098	346,950	69,122	14.17	4,878
1996	340,140.08	224,901	277,588	62,552	14.60	4,284
1997	395,465.23	255,550	315,417	80,048	15.06	5,315
1998	306,285.24	192,347	237,407	68,878	15.70	4,387
1999	274,195.58	167,808	207,120	67,076	16.17	4,148
2000	220,040.19	131,012	161,704	58,336	16.65	3,504
2001	244,261.31	140,646	173,594	70,667	17.31	4,082
2002	274,461.19	153,149	189,026	85,435	17.82	4,794
2003	457,142.11	246,674	304,461	152,681	18.34	8,325
2004	313,458.73	163,218	201,454	112,005	18.87	5,936
2005	282,705.27	141,692	174,886	107,819	19.41	5,555
2006	312,876.74	150,494	185,750	127,127	19.96	6,369
2007	341,351.24	157,090	193,891	147,460	20.52	7,186
2008	241,221.99	105,872	130,674	110,548	21.09	5,242
2009	227,989.20	95,071	117,343	110,646	21.67	5,106

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
2010	170,797.08	67,362	83,143	87,654	22.26	3,938
2011	99,169.83	36,812	45,436	53,734	22.87	2,350
2012	204,623.09	71,373	88,093	116,530	23.34	4,993
2013	275,807.21	89,444	110,398	165,409	23.96	6,904
2014	153,812.87	46,190	57,011	96,802	24.47	3,956
2015	204,738.46	56,405	69,619	135,119	24.98	5,409
2016	280,837.77	70,181	86,622	194,216	25.51	7,613
2017	373,270.95	83,687	103,292	269,979	25.95	10,404
2018	94,317.45	18,637	23,003	71,314	26.39	2,702
2019	1,038,937.24	176,619	217,994	820,943	26.86	30,564
2020	384,436.80	54,513	67,283	317,154	27.24	11,643
2021	350,077.32	39,559	48,826	301,251	27.46	10,971
2022	285,379.12	23,744	29,306	256,073	27.53	9,302
2023	22,833.49	1,187	1,465	21,368	27.32	782
2024	23,514.75	447	552	22,963	25.82	889
	11,239,608.66	5,426,933	6,688,323	4,551,286		206,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0						1.84

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1947	65.90	59	66			
1954	117.33	100	117			
1955	330.16	278	330			
1956	127.83	107	128			
1958	215.48	178	215			
1959	635.70	520	634	2	9.64	
1960	1,276.62	1,036	1,263	14	9.99	1
1961	474.56	382	466	9	10.36	1
1962	5,102.56	4,070	4,962	141	10.73	13
1963	13,831.34	10,932	13,329	502	11.11	45
1964	20,502.27	16,054	19,573	929	11.50	81
1965	23,106.41	17,914	21,841	1,265	11.91	106
1966	27,517.45	21,121	25,751	1,766	12.32	143
1967	55,603.10	42,237	51,496	4,107	12.74	322
1968	85,919.95	64,570	78,725	7,195	13.17	546
1969	162,950.65	121,076	147,619	15,332	13.62	1,126
1970	233,307.95	171,327	208,886	24,422	14.08	1,735
1971	229,457.13	166,508	203,011	26,446	14.54	1,819
1972	198,708.19	142,394	173,610	25,098	15.02	1,671
1973	268,271.51	189,765	231,366	36,906	15.51	2,379
1974	151,535.35	105,760	128,945	22,590	16.01	1,411
1975	141,731.72	97,554	118,940	22,792	16.52	1,380
1976	154,532.15	104,819	127,798	26,734	17.05	1,568
1977	154,199.67	103,052	125,644	28,556	17.58	1,624
1978	167,700.24	110,333	134,521	33,179	18.13	1,830
1979	197,900.61	128,151	156,245	41,656	18.68	2,230
1980	146,781.63	93,469	113,960	32,822	19.25	1,705
1981	189,400.31	118,536	144,522	44,878	19.83	2,263
1982	162,232.55	113,790	138,736	23,497	17.99	1,306
1983	177,736.48	122,443	149,286	28,450	18.63	1,527
1984	202,493.21	136,926	166,944	35,549	19.27	1,845
1985	174,492.97	116,422	141,945	32,548	19.58	1,662
1986	211,135.25	138,104	168,380	42,755	20.23	2,113
1987	239,430.19	154,289	188,113	51,317	20.55	2,497
1988	248,878.36	156,992	191,409	57,469	21.22	2,708
1989	261,865.52	162,461	198,077	63,789	21.57	2,957
1990	275,611.31	167,076	203,703	71,908	22.25	3,232
1991	261,549.87	155,674	189,802	71,748	22.61	3,173
1992	252,274.48	146,445	178,549	73,725	23.31	3,163
1993	188,255.37	107,343	130,875	57,380	23.75	2,416
1994	162,832.21	90,893	110,819	52,013	24.14	2,155
1995	314,235.49	170,567	207,960	106,275	24.85	4,277
1996	289,086.88	153,245	186,840	102,247	25.26	4,048

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1997	336,695.60	173,129	211,083	125,613	25.98	4,835
1998	292,342.41	146,405	178,501	113,841	26.41	4,311
1999	326,069.17	157,981	192,614	133,455	27.13	4,919
2000	175,980.98	82,781	100,929	75,052	27.58	2,721
2001	196,589.08	89,625	109,273	87,316	28.05	3,113
2002	236,529.77	103,789	126,542	109,988	28.78	3,822
2003	221,072.51	93,646	114,176	106,897	29.26	3,653
2004	283,739.03	115,766	141,145	142,594	29.75	4,793
2005	419,286.98	164,360	200,392	218,895	30.25	7,236
2006	147,723.75	55,204	67,306	80,418	31.00	2,594
2007	593,279.74	211,801	258,233	335,047	31.52	10,630
2008	486,862.59	165,485	201,763	285,100	32.04	8,898
2009	339,770.78	109,542	133,556	206,215	32.58	6,329
2010	354,979.45	108,091	131,787	223,192	33.12	6,739
2011	241,011.80	68,978	84,100	156,912	33.67	4,660
2012	383,277.64	102,527	125,003	258,275	34.23	7,545
2013	478,401.55	119,409	145,586	332,816	34.58	9,625
2014	439,944.24	101,187	123,370	316,574	35.16	9,004
2015	420,012.14	88,581	108,000	312,012	35.55	8,777
2016	501,756.63	95,534	116,478	385,279	36.14	10,661
2017	414,726.55	70,586	86,060	328,667	36.56	8,990
2018	388,775.47	58,394	71,195	317,580	36.79	8,632
2019	434,636.99	55,938	68,201	366,436	37.24	9,840
2020	410,419.63	44,161	53,842	356,578	37.34	9,549
2021	591,235.29	50,491	61,560	529,675	37.48	14,132
2022	534,863.65	33,589	40,953	493,911	37.34	13,227
2023	495,962.21	19,442	23,704	472,258	36.81	12,830
2024	511,246.56	7,260	8,852	502,395	34.59	14,524
	16,710,606.10	6,618,654	8,069,605	8,641,001		279,667

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 1.67

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
1968	1,693.27	1,503	1,693			
1969	4,358.34	3,829	4,358			
1970	6,452.23	5,608	6,452			
1971	18,341.56	15,768	18,342			
1972	105,411.30	89,600	105,411			
1973	20,721.16	17,406	20,721			
1974	12,665.48	10,512	12,665			
1975	18,420.60	15,100	18,421			
1976	30,505.10	24,682	30,251	254	6.49	39
1977	26,799.02	21,392	26,218	581	6.86	85
1978	46,748.48	36,807	45,111	1,637	7.23	226
1979	27,977.31	21,715	26,614	1,363	7.61	179
1980	35,063.23	26,813	32,863	2,200	8.00	275
1981	18,311.10	13,793	16,905	1,406	8.39	168
1982	36,595.67	30,616	36,596			
1983	25,104.59	20,814	25,105			
1984	26,713.73	21,935	26,714			
1985	35,016.01	28,314	34,737	279	9.29	30
1986	50,643.94	40,485	49,670	974	9.60	101
1987	44,740.75	35,332	43,348	1,393	9.92	140
1988	52,111.72	40,616	49,830	2,282	10.26	222
1989	59,826.93	45,971	56,400	3,427	10.62	323
1990	80,597.89	61,005	74,845	5,753	11.00	523
1991	67,308.35	50,131	61,504	5,804	11.39	510
1992	115,794.30	84,773	104,005	11,789	11.80	999
1993	86,787.96	62,609	76,813	9,975	12.17	820
1994	104,046.31	73,623	90,325	13,721	12.60	1,089
1995	99,467.74	68,951	84,594	14,874	13.06	1,139
1996	76,078.26	51,825	63,582	12,496	13.34	937
1997	64,161.37	42,699	52,386	11,775	13.82	852
1998	153,038.87	99,766	122,399	30,640	14.15	2,165
1999	74,425.90	47,260	57,982	16,444	14.66	1,122
2000	194,996.70	120,859	148,278	46,719	15.03	3,108
2001	17,793.38	10,747	13,185	4,608	15.41	299
2002	5,700.27	3,335	4,092	1,608	15.96	101
2003	39,746.12	22,560	27,678	12,068	16.38	737
2004	104,367.62	57,548	70,603	33,765	16.68	2,024
2005	3,351.19	1,784	2,189	1,162	17.13	68
2006	17,529.30	8,982	11,020	6,509	17.60	370
2017	90,327.04	23,648	29,013	61,314	21.15	2,899
2018	359,804.49	84,194	103,294	256,510	21.28	12,054

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
2020	140,586.56	24,603	30,184	110,403	21.21	5,205
2023	95,427.47	6,794	8,335	87,092	19.55	4,455
2024	397,708.91	11,454	14,053	383,656	16.89	22,715
	3,093,267.52	1,587,761	1,938,784	1,154,484		65,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 2.13

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1924	1,421.46	1,363	1,421			
1925	125.62	120	126			
1926	1,253.21	1,193	1,253			
1927	2,187.12	2,076	2,187			
1928	358.40	339	358			
1929	1,765.64	1,663	1,766			
1930	1,049.49	985	1,049			
1931	404.60	378	405			
1932	700.72	653	701			
1933	660.39	613	660			
1934	913.27	844	913			
1935	781.77	720	782			
1936	1,416.72	1,299	1,417			
1937	1,848.05	1,687	1,848			
1938	1,475.06	1,341	1,469	6	6.83	1
1939	1,592.88	1,441	1,578	15	7.13	2
1940	1,551.36	1,397	1,530	21	7.44	3
1941	1,177.48	1,056	1,157	20	7.76	3
1942	551.10	492	539	12	8.10	1
1943	553.04	491	538	15	8.44	2
1944	662.56	585	641	22	8.80	2
1945	873.36	766	839	34	9.18	4
1946	1,894.37	1,653	1,810	84	9.57	9
1947	4,349.99	3,771	4,130	220	9.98	22
1948	6,356.43	5,474	5,996	360	10.41	35
1949	6,090.31	5,208	5,704	386	10.86	36
1950	6,099.12	5,178	5,671	428	11.33	38
1951	7,056.44	5,944	6,510	546	11.82	46
1952	6,258.97	5,229	5,727	532	12.34	43
1953	6,480.11	5,368	5,879	601	12.87	47
1954	5,684.36	4,666	5,111	573	13.43	43
1955	6,889.11	5,602	6,136	753	14.01	54
1956	6,921.42	5,573	6,104	817	14.61	56
1957	6,387.28	5,090	5,575	812	15.23	53
1958	10,243.28	8,077	8,847	1,396	15.86	88
1959	6,094.29	4,753	5,206	888	16.51	54
1960	5,129.76	3,955	4,332	798	17.17	46
1961	6,070.76	4,627	5,068	1,003	17.84	56
1962	4,769.73	3,592	3,934	836	18.52	45
1963	6,676.00	4,966	5,439	1,237	19.21	64
1964	5,839.81	4,290	4,699	1,141	19.91	57
1965	9,040.22	6,555	7,180	1,860	20.62	90
1966	8,145.36	5,829	6,384	1,761	21.33	83

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1967	10,900.69	7,694	8,427	2,474	22.06	112
1968	10,005.64	6,964	7,628	2,378	22.80	104
1969	12,474.31	8,557	9,372	3,102	23.55	132
1970	11,830.73	7,998	8,760	3,071	24.30	126
1971	13,436.83	8,945	9,797	3,640	25.07	145
1972	13,285.39	8,706	9,535	3,750	25.85	145
1973	17,821.90	11,494	12,589	5,233	26.63	197
1974	13,751.23	8,722	9,553	4,198	27.43	153
1975	11,476.52	7,155	7,837	3,640	28.24	129
1976	10,117.05	6,197	6,787	3,330	29.06	115
1977	17,895.34	10,766	11,792	6,103	29.88	204
1978	15,983.55	9,437	10,336	5,648	30.72	184
1979	28,611.00	16,568	18,147	10,464	31.57	331
1980	21,300.04	12,093	13,245	8,055	32.42	248
1981	45,377.13	25,242	27,647	17,730	33.28	533
1982	27,226.74	15,644	17,135	10,092	31.28	323
1983	18,810.84	10,553	11,558	7,253	32.28	225
1984	23,934.21	13,102	14,350	9,584	33.28	288
1985	32,413.19	17,429	19,090	13,323	33.74	395
1986	32,185.22	16,865	18,472	13,713	34.74	395
1987	34,826.35	17,772	19,465	15,361	35.74	430
1988	33,808.48	16,911	18,522	15,286	36.22	422
1989	34,342.72	16,704	18,296	16,047	37.22	431
1990	31,720.12	14,991	16,419	15,301	38.22	400
1991	29,667.92	13,612	14,909	14,759	39.22	376
1992	34,199.85	15,332	16,793	17,407	39.69	439
1993	27,575.11	12,072	13,222	14,353	40.45	355
1994	31,637.95	13,414	14,692	16,946	41.44	409
1995	35,503.63	14,556	15,943	19,561	42.45	461
1996	27,256.43	10,799	11,828	15,428	43.44	355
1997	35,331.50	13,603	14,899	20,432	43.93	465
1998	18,201.92	6,753	7,396	10,806	44.93	241
2000	32,315.96	11,084	12,140	20,176	46.93	430
2001	3,046.87	1,002	1,097	1,950	47.93	41
2002	57,978.76	18,263	20,003	37,976	48.93	776
2003	120,547.24	36,285	39,742	80,805	49.93	1,618
2004	123,337.75	35,645	39,041	84,297	50.43	1,672
2005	164,376.01	45,203	49,510	114,866	51.42	2,234
2006	21,252.23	5,543	6,071	15,181	52.43	290
2007	22,555.90	5,567	6,098	16,458	53.42	308
2008	43,899.29	10,211	11,184	32,715	54.43	601
2009	30,700.07	6,711	7,350	23,350	55.42	421
2010	20,822.01	4,256	4,662	16,160	56.43	286

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2011	12,947.84	2,465	2,700	10,248	57.42	178
2012	32,808.73	5,781	6,332	26,477	58.43	453
2013	43,327.96	7,028	7,698	35,630	59.42	600
2014	48,191.57	7,132	7,812	40,380	60.43	668
2015	116,511.49	15,613	17,100	99,411	61.42	1,619
2016	24,226.87	2,902	3,179	21,048	62.43	337
2017	27,101.86	2,886	3,161	23,941	62.92	380
2018	17,054.23	1,574	1,724	15,330	63.92	240
2019	27,034.81	2,111	2,312	24,723	64.92	381
2020	11,436.72	731	801	10,636	65.92	161
2021	20,943.92	1,041	1,140	19,804	66.92	296
2022	24,369.69	865	947	23,423	67.92	345
2023	11,414.86	243	266	11,149	68.92	162
2024	11,801.91	84	92	11,710	69.92	167
	1,988,714.50	753,778	825,222	1,163,492		25,015

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.5 1.26

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	280.36	268	280			
1996	68,883.81	65,371	68,884			
1997	102,737.04	96,624	102,737			
1998	28,763.57	26,831	28,764			
1999	188,041.11	173,581	188,041			
2000	79,287.63	72,263	79,288			
2001	138,189.12	124,370	138,189			
2002	53,297.66	47,248	53,295	3	2.88	1
2003	91,737.08	80,077	90,325	1,412	3.13	451
2004	199,255.57	170,324	192,121	7,135	3.48	2,050
2005	296,348.56	247,925	279,653	16,696	3.81	4,382
2006	207,413.16	169,208	190,862	16,551	4.18	3,960
2007	2,301,040.99	1,824,265	2,057,723	243,318	4.57	53,242
2008	303,024.99	232,481	262,233	40,792	5.01	8,142
2010	88,994.13	62,972	71,031	17,963	5.99	2,999
2011	231,480.17	155,624	175,540	55,940	6.58	8,502
2012	101,602.74	64,396	72,637	28,966	7.22	4,012
2013	64,307.89	38,083	42,957	21,351	7.92	2,696
2014	85,443.25	46,737	52,718	32,725	8.69	3,766
2015	44,174.73	22,114	24,944	19,231	9.48	2,029
2016	129,029.77	58,244	65,697	63,333	10.33	6,131
2018	4,662.78	1,622	1,830	2,833	12.19	232
2022	229,894.69	30,806	34,748	195,147	16.16	12,076
	5,037,890.80	3,811,434	4,274,497	763,394		114,671
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 2.28

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1926	642.41	642	642			
1929	5,321.34	5,321	5,321			
1940	197.92	198	198			
1941	263.93	264	264			
1945	32.62	33	33			
1946	283.36	283	283			
1948	1,451.21	1,451	1,451			
1949	253.79	254	254			
1950	17.14	17	17			
1951	453.74	454	454			
1952	127.16	127	127			
1954	1,722.53	1,723	1,723			
1955	5,517.30	5,517	5,517			
1956	70.84	71	71			
1957	1,458.37	1,458	1,458			
1958	8,469.70	8,470	8,470			
1959	4,103.33	4,103	4,103			
1960	1,507.24	1,507	1,507			
1961	2,700.54	2,701	2,701			
1962	2,255.35	2,255	2,255			
1963	5,671.86	5,672	5,672			
1964	8,035.28	8,035	8,035			
1965	3,704.69	3,658	3,565	140	0.38	140
1966	9,174.56	8,908	8,682	493	0.87	493
1967	13,870.71	13,233	12,897	974	1.38	706
1968	14,200.92	13,311	12,973	1,228	1.88	653
1969	9,906.37	9,124	8,892	1,014	2.37	428
1970	14,122.73	12,767	12,443	1,680	2.88	583
1971	5,824.84	5,169	5,038	787	3.38	233
1972	9,178.06	7,994	7,791	1,387	3.87	358
1973	8,790.25	7,507	7,317	1,473	4.38	336
1974	13,190.14	11,044	10,764	2,426	4.88	497
1975	4,362.97	3,582	3,491	872	5.37	162
1976	3,177.16	2,554	2,489	688	5.88	117
1977	8,577.39	6,753	6,582	1,995	6.38	313
1978	2,737.09	2,110	2,056	681	6.87	99
1979	1,616.62	1,219	1,188	429	7.38	58
1980	11,925.65	8,793	8,570	3,356	7.88	426
1981	16,141.57	11,638	11,343	4,799	8.37	573
1982	18,883.68	15,798	15,397	3,487	8.25	423
1983	16,411.21	13,539	13,195	3,216	8.75	368
1984	22,000.61	17,886	17,432	4,569	9.26	493
1985	18,787.13	15,116	14,732	4,055	9.53	425

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1986	9,922.73	7,857	7,658	2,265	10.06	225
1987	16,483.16	12,893	12,566	3,917	10.37	378
1988	23,966.98	18,419	17,952	6,015	10.92	551
1989	33,211.86	25,171	24,532	8,680	11.26	771
1990	35,050.72	26,169	25,505	9,546	11.62	822
1991	24,596.13	18,073	17,614	6,982	12.00	582
1992	35,762.34	25,835	25,179	10,583	12.39	854
1993	11,592.34	8,253	8,044	3,548	12.75	278
1994	42,356.58	29,582	28,831	13,526	13.17	1,027
1995	59,961.02	41,217	40,171	19,790	13.42	1,475
1996	12,276.38	8,257	8,047	4,229	13.87	305
1997	31,396.73	20,722	20,196	11,201	14.17	790
1998	28,411.16	18,371	17,905	10,506	14.48	726
1999	15,625.56	9,882	9,631	5,995	14.82	405
2000	34,452.28	21,271	20,731	13,721	15.18	904
2001	43,335.86	26,175	25,511	17,825	15.41	1,157
2002	72,442.64	42,705	41,621	30,822	15.67	1,967
2003	29,016.52	16,655	16,232	12,785	15.96	801
2004	23,409.96	13,053	12,722	10,688	16.26	657
2005	12,053.15	6,534	6,368	5,685	16.47	345
2006	122,072.81	64,137	62,510	59,563	16.71	3,565
2007	69,471.83	35,257	34,362	35,110	16.98	2,068
2008	56,319.94	27,597	26,897	29,423	17.17	1,714
2009	33,569.02	15,818	15,417	18,152	17.39	1,044
2010	20,156.51	9,119	8,888	11,269	17.55	642
2011	91,834.61	39,801	38,791	53,044	17.65	3,005
2012	25,438.26	10,493	10,227	15,211	17.80	855
2013	61,860.47	24,262	23,646	38,214	17.82	2,144
2014	40,611.98	15,010	14,629	25,983	17.91	1,451
2015	189,149.16	65,597	63,933	125,216	17.90	6,995
2016	201,370.11	65,043	63,393	137,977	17.82	7,743
2017	130,859.86	38,865	37,879	92,981	17.75	5,238
2018	105,309.30	28,476	27,753	77,556	17.54	4,422
2019	49,677.75	11,992	11,688	37,990	17.28	2,198
2020	34,301.17	7,210	7,027	27,274	16.91	1,613
2021	25,224.02	4,450	4,337	20,887	16.34	1,278
2022	89,421.39	12,412	12,097	77,324	15.52	4,982
	2,219,113.60	1,114,892	1,087,883	1,131,231		73,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 3.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R1						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,230	4,230			
1979	5,985.23	5,902	5,985			
1980	4,861.55	4,724	4,862			
1981	2,917.37	2,792	2,917			
1982	1,561.73	1,518	1,562			
1983	2,231.26	2,154	2,231			
1984	2,149.66	2,059	2,150			
1985	2,342.27	2,225	2,342			
1986	990.28	932	990			
1987	1,925.20	1,793	1,925			
1988	2,301.67	2,128	2,302			
1989	1,493.31	1,363	1,493			
1990	4,328.13	3,913	4,328			
1991	2,572.95	2,301	2,573			
1992	4,859.73	4,294	4,860			
1993	2,315.34	2,028	2,315			
1994	8,619.58	7,440	8,620			
1995	9,663.67	8,210	9,664			
1996	37,963.03	31,809	37,963			
1997	53,663.03	44,272	53,584	79	5.83	14
1998	61,778.99	49,930	60,431	1,348	6.29	214
1999	61,882.53	49,073	59,395	2,488	6.66	374
2000	30,918.71	24,089	29,155	1,764	6.95	254
2008	14,410.22	8,893	10,764	3,646	10.24	356
2017	1,150.61	406	491	660	13.73	48
	347,705.91	289,068	337,722	9,984		1,260

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 0.36

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1917	255.59	238	231	25	1.88	13
1918	7.89	7	7	1	2.01	
1919	718.11	664	644	74	2.12	35
1920	218.81	201	195	24	2.24	11
1921	372.29	341	331	41	2.36	17
1923	902.04	818	793	109	2.60	42
1924	78.85	71	69	10	2.72	4
1925	370.36	333	323	47	2.84	17
1927	623.08	554	537	86	3.09	28
1928	376.73	334	324	53	3.21	17
1930	1,943.88	1,703	1,652	292	3.47	84
1931	66.18	58	56	10	3.59	3
1932	61.29	53	51	10	3.72	3
1933	142.50	123	119	24	3.85	6
1934	366.66	315	306	61	3.98	15
1935	514.37	439	426	88	4.12	21
1936	5,836.39	4,950	4,802	1,034	4.25	243
1937	636.31	537	521	115	4.38	26
1938	293.22	246	239	54	4.52	12
1939	169.11	141	137	32	4.66	7
1940	374.17	310	301	73	4.80	15
1941	90.12	74	72	18	4.94	4
1942	129.75	106	103	27	5.08	5
1945	25.34	20	19	6	5.51	1
1946	48.26	39	38	10	5.66	2
1947	104.97	83	81	24	5.81	4
1948	1,701.47	1,339	1,299	402	5.96	67
1949	1,228.90	961	932	297	6.11	49
1950	2,501.19	1,942	1,884	617	6.26	99
1951	1,636.01	1,261	1,223	413	6.42	64
1952	2,936.51	2,246	2,179	758	6.58	115
1953	4,025.67	3,058	2,966	1,060	6.73	158
1954	2,283.67	1,721	1,669	615	6.90	89
1955	3,160.13	2,363	2,292	868	7.06	123
1956	15,781.41	11,712	11,361	4,420	7.22	612
1957	2,398.09	1,765	1,712	686	7.39	93
1958	1,399.49	1,022	991	408	7.56	54
1959	10,081.76	7,298	7,079	3,003	7.73	388
1960	1,098.79	789	765	334	7.90	42
1961	2,944.42	2,096	2,033	911	8.07	113
1962	2,589.12	1,826	1,771	818	8.25	99
1963	7,174.25	5,014	4,864	2,310	8.43	274
1964	5,799.04	4,016	3,896	1,903	8.61	221

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1965	41,714.26	28,619	27,762	13,952	8.79	1,587
1966	47,078.10	31,980	31,022	16,056	8.98	1,788
1967	34,875.50	23,454	22,751	12,124	9.17	1,322
1968	18,957.37	12,620	12,242	6,715	9.36	717
1969	9,328.93	6,147	5,963	3,366	9.55	352
1970	9,228.59	6,015	5,835	3,394	9.75	348
1971	7,570.86	4,880	4,734	2,837	9.95	285
1972	3,045.94	1,942	1,884	1,162	10.15	114
1973	21,069.78	13,282	12,884	8,186	10.35	791
1974	9,493.91	5,913	5,736	3,758	10.56	356
1975	47,627.30	29,308	28,430	19,197	10.77	1,782
1976	16,201.25	9,848	9,553	6,648	10.98	605
1977	11,765.08	7,059	6,848	4,917	11.20	439
1978	18,865.13	11,171	10,836	8,029	11.42	703
1979	15,099.26	8,822	8,558	6,541	11.64	562
1980	15,204.14	8,759	8,497	6,707	11.87	565
1981	29,555.65	16,794	16,291	13,265	12.09	1,097
1982	59,350.10	47,391	45,971	13,379	10.66	1,255
1983	45,661.97	36,164	35,081	10,581	10.83	977
1984	29,429.93	23,100	22,408	7,022	11.03	637
1985	16,889.65	13,127	12,734	4,156	11.25	369
1986	7,345.08	5,647	5,478	1,867	11.50	162
1987	15,581.52	11,898	11,542	4,040	11.53	350
1988	41,736.47	31,469	30,526	11,210	11.83	948
1989	31,598.96	23,614	22,907	8,692	11.92	729
1990	29,503.47	21,827	21,173	8,330	12.05	691
1991	20,440.69	14,952	14,504	5,937	12.20	487
1992	20,060.24	14,492	14,058	6,002	12.39	484
1993	118,349.77	84,620	82,085	36,265	12.56	2,887
1994	36,077.33	25,528	24,763	11,314	12.60	898
1995	25,240.46	17,572	17,046	8,194	12.87	637
1996	10,008.95	6,874	6,668	3,341	13.00	257
1997	9,372.82	6,341	6,151	3,222	13.15	245
1998	5,546.32	3,689	3,578	1,968	13.34	148
1999	5,616.98	3,681	3,571	2,046	13.41	153
2000	28,245.82	18,131	17,588	10,658	13.67	780
2001	65,563.28	41,292	40,055	25,508	13.81	1,847
2002	23,529.67	14,560	14,124	9,406	13.86	679
2003	71,138.02	42,982	41,694	29,444	14.09	2,090
2004	63,166.97	37,294	36,177	26,990	14.22	1,898
2005	72,014.84	41,567	40,322	31,693	14.28	2,219
2008	28,480.49	15,083	14,631	13,849	14.65	945
2009	8,392.13	4,293	4,164	4,228	14.80	286

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
2010	21,206.41	10,455	10,142	11,064	14.91	742
2011	1,690.50	801	777	914	14.99	61
2012	23,695.25	10,753	10,431	13,264	15.05	881
2013	1,972.77	853	827	1,146	15.10	76
2014	7,775.45	3,184	3,089	4,686	15.14	310
2015	28,083.74	10,832	10,507	17,577	15.13	1,162
2016	14,782.29	5,316	5,157	9,625	15.14	636
2017	31,287.03	10,372	10,061	21,226	15.12	1,404
2018	370,175.56	111,645	108,300	261,876	15.05	17,400
2019	13,693.56	3,675	3,565	10,129	14.99	676
2020	219,259.36	51,000	49,472	169,787	14.84	11,441
2021	84,028.10	16,201	15,716	68,312	14.65	4,663
2022	125,934.15	18,701	18,141	107,793	14.34	7,517
2023	168,229.62	16,453	15,960	152,270	13.84	11,002
2024	173,823.01	6,553	6,356	167,467	12.76	13,124
	2,614,125.97	1,173,782	1,138,619	1,475,507		110,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 4.24

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1966	61.57	53	47	15	7.48	2
1967	1,919.41	1,658	1,458	461	7.49	62
1972	1,729.64	1,479	1,301	429	7.50	57
1974	551.90	470	413	139	7.50	19
1975	720.12	611	537	183	7.50	24
1978	1,546.04	1,301	1,144	402	7.51	54
1979	10,894.76	9,144	8,042	2,853	7.51	380
1980	116,341.79	97,351	85,616	30,726	7.51	4,091
1981	417.29	348	306	111	7.51	15
1982	1,765.11	1,499	1,318	447	7.50	60
1983	199.97	169	149	51	7.53	7
1984	7,012.84	5,899	5,188	1,825	7.60	240
1985	14,706.53	12,353	10,864	3,843	7.48	514
1986	1,037.59	869	764	273	7.41	37
1987	4,239.52	3,522	3,097	1,142	7.59	150
1989	5,206.49	4,294	3,776	1,430	7.49	191
1990	21,718.26	17,779	15,636	6,082	7.59	801
1991	41,494.19	33,801	29,726	11,768	7.57	1,555
1992	1,317.36	1,071	942	375	7.43	50
1993	8,717.34	7,030	6,183	2,535	7.56	335
1994	41,486.05	33,280	29,268	12,218	7.52	1,625
1995	21,633.35	17,231	15,154	6,479	7.54	859
1998	2,689.80	2,096	1,843	846	7.51	113
2005	19,157.92	13,822	12,156	7,002	7.53	930
2006	64,108.89	45,543	40,053	24,056	7.54	3,190
2011	20,461.97	13,120	11,538	8,924	7.55	1,182
2014	8,543.23	4,970	4,371	4,172	7.55	553
2015	283,270.24	157,697	138,687	144,583	7.56	19,125
2016	119,440.71	63,256	55,631	63,810	7.55	8,452
2018	47,492.75	21,951	19,305	28,188	7.56	3,729
2020	32,266.22	12,035	10,584	21,682	7.56	2,868
2021	230,400.78	72,899	64,111	166,290	7.56	21,996
2022	1,322,726.44	329,094	289,423	1,033,304	7.55	136,861
2023	1,651,798.05	274,033	240,999	1,410,799	7.54	187,109
2024	570,655.28	35,723	31,417	539,239	7.49	71,995
	4,677,729.40	1,297,451	1,141,047	3,536,682		469,231

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH STOREROOM (BRICK STRUCTURE)						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1917	7,127.10	7,127	7,127			
1951	556.54	557	557			
1976	902.76	903	903			
1984	1,008.80	1,009	1,009			
2008	5,516.25	5,516	5,516			
	15,111.45	15,112	15,111			
IDETOWN						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1979	930.87	603	528	402	19.86	20
1983	13,610.31	9,263	8,117	5,494	19.36	284
2021	35,384.32	5,414	4,744	30,640	19.38	1,581
	49,925.50	15,280	13,389	36,536		1,885
NANTICOKE SERVICE CENTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1971	4,029.19	4,029	4,029			
1975	21,022.88	21,023	21,023			
1985	36,364.35	36,364	36,364			
1986	4,788.36	4,788	4,788			
1987	9,974.00	9,974	9,974			
	76,178.78	76,178	76,179			
EMPIRE YARD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	19,895	19,895			
	19,894.79	19,895	19,895			

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM CONTROL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 7-2056						
NET SALVAGE PERCENT.. 0						
2016	1,875,841.31	454,329	386,252	1,489,589	26.59	56,021
2021	3,575.00	423	360	3,215	26.09	123
2022	12,471.61	1,098	933	11,538	25.91	445
	1,891,887.92	455,850	387,545	1,504,343		56,589
	6,730,727.84	1,879,766	1,653,166	5,077,561		527,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 7.84

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	13,833.00	12,104	9,120	4,713	2.50	1,885
2015	15,627.39	7,423	5,593	10,034	10.50	956
2016	17,280.62	7,344	5,534	11,747	11.50	1,021
2018	19,327.09	6,281	4,733	14,594	13.50	1,081
	66,068.10	33,152	24,980	41,088		4,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 7.48

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	9,823.55	4,912	613-	10,437	2.50	4,175
	9,823.55	4,912	613-	10,437		4,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 42.50

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,008.56	14,006	12,103	7,906	1.50	5,271
2022	3,341,592.33	1,670,796	1,443,749	1,897,843	2.50	759,137
2023	134,434.40	40,330	34,850	99,584	3.50	28,453
	3,496,035.29	1,725,132	1,490,702	2,005,333		792,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 22.68

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2020	209,034.47	135,078	150,958	58,076	2.46	23,608
2021	59,173.85	31,457	35,155	24,019	3.08	7,798
2022	33,888.94	13,352	14,921	18,968	3.85	4,927
2023	34,000.00	8,208	9,173	24,827	4.71	5,271
2024	34,000.00	2,754	3,078	30,922	5.67	5,454
	370,097.26	190,849	213,285	156,812		47,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 12.72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
2020	709,058.60	316,524	253,242	455,817	5.58	81,688
2021	232,833.23	82,307	65,852	166,981	6.40	26,091
2022	453,079.46	115,898	92,727	360,352	7.27	49,567
2023	225,700.00	34,848	27,881	197,819	8.22	24,066
2024	1,166,000.00	60,049	48,043	1,117,957	9.21	121,385
	2,786,671.29	609,626	487,745	2,298,926		302,797
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 10.87

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2020	136,684.28	46,992	40,538	96,146	8.59	11,193
2021	243,704.15	65,337	56,364	187,340	9.55	19,617
2022	110,248.00	21,112	18,212	92,036	10.55	8,724
	490,636.43	133,441	115,114	375,522		39,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 8.06

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,216.82	3,056	2,856	361	0.50	361
2020	11,401.12	5,131	4,795	6,606	5.50	1,201
	14,617.94	8,187	7,651	6,967		1,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 10.69

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	67,810.09	66,115	65,395	2,415	0.50	2,415
2006	26,827.51	24,815	24,545	2,283	1.50	1,522
2007	75,903.01	66,415	65,691	10,212	2.50	4,085
2008	9,798.31	8,084	7,996	1,802	3.50	515
2009	52,062.46	40,348	39,908	12,154	4.50	2,701
2010	39,487.40	28,628	28,316	11,171	5.50	2,031
2011	76,427.62	51,589	51,027	25,401	6.50	3,908
2012	11,816.07	7,385	7,305	4,511	7.50	601
2013	69,050.65	39,704	39,271	29,780	8.50	3,504
2014	22,312.31	11,714	11,586	10,726	9.50	1,129
2015	64,165.13	30,478	30,146	34,019	10.50	3,240
2016	79,880.35	33,949	33,579	46,301	11.50	4,026
2017	64,019.56	24,007	23,745	40,275	12.50	3,222
2018	515,650.14	167,586	165,760	349,890	13.50	25,918
2019	162,882.48	44,793	44,305	118,577	14.50	8,178
2020	37,646.28	8,470	8,378	29,268	15.50	1,888
2021	93,757.93	16,408	16,229	77,529	16.50	4,699
2022	53,217.59	6,652	6,580	46,638	17.50	2,665
	1,522,714.89	677,140	669,762	852,953		76,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.01

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	8,105.79	7,701	7,803	303	0.50	303
2016	16,836.39	14,311	14,500	2,336	1.50	1,557
2020	12,796.72	5,759	5,835	6,962	5.50	1,266
	37,738.90	27,771	28,138	9,601		3,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 8.28

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2020	59,262.02	16,451	16,669	42,593	11.71	3,637
2022	117,369.54	20,094	20,360	97,010	12.10	8,017
2023	627,385.98	68,636	69,546	557,840	12.22	45,650
2024	267,333.53	10,533	10,673	256,661	12.21	21,021
	1,071,351.07	115,714	117,248	954,103		78,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2						7.31

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	166,321.59	141,373	128,468	37,854	1.50	25,236
2017	12,516.18	9,387	8,530	3,986	2.50	1,594
2018	22,527.08	14,643	13,306	9,221	3.50	2,635
2019	25,342.02	13,938	12,666	12,676	4.50	2,817
2020	204,414.03	91,986	83,589	120,825	5.50	21,968
2021	221,515.29	77,530	70,453	151,062	6.50	23,240
2022	225,172.48	56,293	51,154	174,018	7.50	23,202
	877,808.67	405,150	368,166	509,643		100,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 11.47

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	8,850.87	8,408	7,705	1,146	0.50	1,146
2016	81,148.36	68,976	63,213	17,935	1.50	11,957
2018	66,633.01	43,311	39,692	26,941	3.50	7,697
2020	14,868.03	6,691	6,132	8,736	5.50	1,588
2021	76,140.46	26,649	24,422	51,718	6.50	7,957
2022	162,653.03	40,663	37,266	125,387	7.50	16,718
2023	181,248.28	27,187	24,916	156,332	8.50	18,392
2024	166,256.63	8,313	7,618	158,639	9.50	16,699
	757,798.67	230,198	210,964	546,835		82,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 10.84

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33					
	138,963.52					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
2017	6,947,107.66					
	6,947,107.66					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	4,372,239	4,505,219	25,482,704	32.23	790,652
2020	1,890,627.83	234,060	241,179	1,649,449	31.86	51,772
2021	654,570.06	65,719	67,718	586,852	31.34	18,725
2022	3,248,137.93	246,209	253,697	2,994,441	30.50	98,178
2023	166,566.49	8,145	8,393	158,174	29.17	5,422
	35,947,825.79	4,926,372	5,076,206	30,871,620		964,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.0	2.68

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	39,965.68	38,967	36,182	3,784	0.50	3,784
2006	2,468.81	2,284	2,121	348	1.50	232
2007	878.14	768	713	165	2.50	66
2008	572.40	472	438	134	3.50	38
2009	4,753.12	3,684	3,421	1,332	4.50	296
2010	747,318.56	541,806	503,078	244,241	5.50	44,407
2019	3,525,373.71	969,478	900,180	2,625,194	14.50	181,048
2020	27,303.10	6,143	5,704	21,599	15.50	1,393
2022	782,244.07	97,781	90,791	691,453	17.50	39,512
2023	100,000.00	7,500	6,964	93,036	18.50	5,029
	5,230,877.59	1,668,883	1,549,592	3,681,286		275,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 5.27

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,076,384.85	753,469	727,143	349,242	1.50	232,828
	1,076,384.85	753,469	727,143	349,242		232,828
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.5	21.63

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,876	26,876			
2008	22,536.44	21,939	22,536			
2014	22,224.80	19,531	22,225			
	71,637.08	68,346	71,637			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	27,967.27	12,585	7,572	20,395	5.50	3,708
	27,967.27	12,585	7,572	20,395		3,708
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 13.26

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW READING DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 11-2073						
NET SALVAGE PERCENT.. 0						
2024	20,329,982.50	304,950	494,527	19,835,456	32.72	606,218
	20,329,982.50	304,950	494,527	19,835,456		606,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.98

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,760.05	1,540	1,529	231	2.50	92
2022	558.68	70	69	490	17.50	28
	2,318.73	1,610	1,598	721		120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.0 5.18

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,979,935.89	1,781,942	1,742,793	237,143	0.50	237,143
2021	847,064.50	592,945	579,918	267,146	1.50	178,097
2022	2,422,784.11	1,211,392	1,184,778	1,238,006	2.50	495,202
	5,249,784.50	3,586,279	3,507,489	1,742,296		910,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 17.34

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	3,565,236	3,150,333	7,545,483	10.00	754,548
	10,695,816.43	3,565,236	3,150,333	7,545,483		754,548
	13,499,682.50	6,369,102	5,954,199	7,545,483		754,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 5.59

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - SYSTEM DEV. COSTS -
10 YRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	732,102.69	695,498	669,229	62,874	0.50	62,874
2016	930,430.13	790,866	760,995	169,436	1.50	112,957
2017	1,349,992.48	1,012,494	974,251	375,741	2.50	150,296
2018	1,373,844.01	892,999	859,270	514,574	3.50	147,021
2019	7,509,579.44	4,130,269	3,974,266	3,535,313	4.50	785,625
2020	12,521,978.02	5,634,890	5,422,057	7,099,921	5.50	1,290,895
2021	7,759,405.05	2,715,792	2,613,215	5,146,190	6.50	791,722
2022	8,508,252.60	2,127,063	2,046,723	6,461,530	7.50	861,537
2023	10,663,545.78	1,599,532	1,539,117	9,124,429	8.50	1,073,462
2024	19,821,968.05	991,098	953,664	18,868,304	9.50	1,986,137
	71,171,098.25	20,590,501	19,812,785	51,358,313		7,262,526
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 10.20

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - SYSTEM DEV. COSTS -
15 YRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	425,873.07	383,286	380,536	45,337	1.50	30,225
2012	401,290.13	334,407	332,008	69,282	2.50	27,713
2013	142,364.69	109,147	108,364	34,001	3.50	9,715
2014	495,556.48	346,890	344,401	151,155	4.50	33,590
2016	1,419,264.44	804,255	798,484	620,780	6.50	95,505
2017	76,271,826.62	38,135,913	37,862,284	38,409,543	7.50	5,121,272
2018	171,914.66	74,496	73,961	97,954	8.50	11,524
2019	43,660,591.71	16,009,029	15,894,163	27,766,429	9.50	2,922,782
2021	7,039,054.95	1,642,423	1,630,639	5,408,416	11.50	470,297
2022	2,541,873.11	423,654	420,614	2,121,259	12.50	169,701
2023	1,661,521.87	166,152	164,960	1,496,562	13.50	110,856
	134,231,131.73	58,429,652	58,010,414	76,220,718		9,003,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.71

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - SYSTEM DEV. COSTS -
15 YRS - 100% ELECTRIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	246,470.00	24,647	17,006	229,464	13.50	16,997
	246,470.00	24,647	17,006	229,464		16,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 6.90

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	89,140.58	64,521	69,120	20,020	19.35	1,035
1961	77,255.71	55,667	59,635	17,620	19.45	906
1962	126,258.88	90,558	97,014	29,245	19.55	1,496
1963	8,526.99	6,087	6,521	2,006	19.65	102
1964	3,334.42	2,369	2,538	797	19.75	40
1965	435.05	307	329	106	19.85	5
1966	271.32	191	205	67	19.94	3
1967	788.29	551	590	198	20.03	10
1968	3,284.98	2,285	2,448	837	20.12	42
1969	610.82	423	453	158	20.20	8
1970	2,155.82	1,483	1,589	567	20.29	28
1971	69,645.14	47,637	51,033	18,612	20.37	914
1972	4,930.52	3,352	3,591	1,340	20.45	66
1973	5,494.44	3,712	3,977	1,518	20.53	74
1974	1,013.05	680	728	285	20.60	14
1975	18,967.77	12,653	13,555	5,413	20.67	262
1976	93,077.07	61,663	66,059	27,018	20.75	1,302
1977	249,037.72	163,869	175,551	73,487	20.81	3,531
1978	14,138.52	9,236	9,894	4,244	20.88	203
1979	29,868.49	19,364	20,744	9,124	20.95	436
1980	48,049.56	30,913	33,117	14,933	21.01	711
1981	46,928.14	29,953	32,088	14,840	21.07	704
1982	15,463.69	10,384	11,124	4,339	20.79	209
1983	15,324.39	10,240	10,970	4,354	20.61	211
1984	45,920.51	30,317	32,478	13,442	20.85	645
1985	66,444.57	43,568	46,674	19,771	20.74	953
1986	213,369.42	138,818	148,714	64,656	20.67	3,128
1987	92,847.20	59,534	63,778	29,069	20.98	1,386
1988	76,689.12	48,705	52,177	24,512	20.97	1,169
1989	130,214.67	81,827	87,660	42,555	20.99	2,027
1990	1,436.70	892	956	481	21.06	23
1991	12,446.70	7,630	8,174	4,273	21.15	202
1992	105,796.19	64,303	68,887	36,909	20.97	1,760
1993	233,769.82	139,911	149,885	83,885	21.13	3,970
1994	9,037.19	5,319	5,698	3,339	21.32	157
1995	130,490.57	75,841	81,247	49,243	21.26	2,316
1996	76,171.05	43,631	46,741	29,430	21.25	1,385
1997	4,542,593.65	2,561,114	2,743,686	1,798,907	21.28	84,535
1998	275,879.79	152,782	163,673	112,207	21.35	5,256
1999	83,508.85	45,362	48,596	34,913	21.45	1,628
2000	88,369.48	47,198	50,563	37,807	21.37	1,769

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2001	714,823.67	374,568	401,270	313,554	21.35	14,686
2002	41,680.68	21,382	22,906	18,774	21.36	879
2003	178,385.00	89,371	95,742	82,643	21.42	3,858
2004	144,311.55	70,410	75,429	68,882	21.52	3,201
2005	165,003.38	78,509	84,106	80,898	21.48	3,766
2006	138,396.33	64,008	68,571	69,825	21.50	3,248
2007	867,450.16	388,618	416,321	451,129	21.56	20,924
2008	78,460.18	34,052	36,479	41,981	21.52	1,951
2009	53,581.69	22,424	24,023	29,559	21.54	1,372
2010	194,337.59	78,046	83,610	110,728	21.60	5,126
2011	312,046.16	120,075	128,635	183,411	21.59	8,495
2012	48,978.96	18,000	19,283	29,696	21.51	1,381
2013	121,627.16	42,375	45,396	76,231	21.50	3,546
2014	162,630.88	53,278	57,076	105,555	21.55	4,898
2015	94,153.61	28,802	30,855	63,298	21.56	2,936
2016	604,058.49	170,949	183,135	420,923	21.53	19,551
2017	57,776.48	14,953	16,019	41,758	21.48	1,944
2018	71,266.79	16,584	17,766	53,501	21.43	2,497
2019	6,693.57	1,370	1,468	5,226	21.38	244
2020	45,379.59	7,923	8,488	36,892	21.27	1,734
2021	220,112.28	31,278	33,508	186,605	21.13	8,831
2022	622,542.32	66,301	71,027	551,515	20.97	26,300
2023	267,993.65	18,170	19,465	248,528	20.62	12,053
2024	2,174,652.68	53,931	57,776	2,116,877	19.62	107,894
	14,495,329.69	6,040,227	6,470,812	8,024,518		385,936

PNG - EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 3-2022
NET SALVAGE PERCENT.. 0

1960	27,374.98	27,375	27,375
1961	2,250.14	2,250	2,250
1962	11,395.40	11,395	11,395
1964	212.41	212	212
1965	479.69	480	480
1972	4,846.95	4,847	4,847
1973	59,338.04	59,338	59,338
1976	674.99	675	675

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1977	9,114.69	9,115	9,115			
1978	24,124.85	24,125	24,125			
1979	540.75	541	541			
1980	8,726.53	8,727	8,727			
1981	52,430.77	52,431	52,431			
1982	22,292.87	22,293	22,293			
1984	11,417.15	11,417	11,417			
1986	31,130.64	31,131	31,131			
1987	11,362.33	11,362	11,362			
1988	15,773.37	15,773	15,773			
1989	8,654.63	8,655	8,655			
1990	94,337.02	94,337	94,337			
1992	6,049.58	6,050	6,050			
1993	1,598.34	1,598	1,598			
1994	38,859.45	38,859	38,859			
1995	4,586.75	4,587	4,587			
1996	1,532.27	1,532	1,532			
1997	1,129.92	1,130	1,130			
1998	3,483.10	3,483	3,483			
2001	6,551.41	6,551	6,551			
2002	8,685.69	8,686	8,686			
2003	26,975.97	26,976	26,976			
2004	262,708.52	262,709	262,709			
2005	28,203.02	28,203	28,203			
2008	29,302.79	29,303	29,303			
2010	189,349.18	189,349	189,349			
2011	217,404.63	217,405	217,405			
2014	19,697.18	19,697	19,697			
2016	36,430.01	36,430	36,430			
2017	42,967.09	42,967	42,967			
2018	58,528.05	58,528	58,528			
2019	838,990.00	838,990	838,990			
2022	155,500.81	155,501	155,501			
	2,375,011.96	2,375,013	2,375,012			
	16,870,341.65	8,415,240	8,845,824	8,024,518		385,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.8 2.29

**PART IV. EXPERIENCED AND ESTIMATED
NET SALVAGE**

UGI UTILITIES, INC. - ELECTRIC DIVISION

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
362.00		24,880.00		24,880.00-
364.00	28,014.00	695,428.00		695,428.00-
365.00		121,069.00		121,069.00-
366.00		9,269.00		9,269.00-
367.00		14,036.00		14,036.00-
368.10		3,020.00		3,020.00-
368.20		58,648.00		58,648.00-
369.00		81,584.00		81,584.00-
370.10	222,832.00		59,469.00	59,469.00
370.20		3,781.00		3,781.00-
371.00		9,609.00		9,609.00-
373.00		19,433.00		19,433.00-
391.00	538.00			
391.10	10,122.00			
392.20			13,693.00	13,693.00
394.00	26,726.00			
397.00	337,961.00			
398.00	19,983.00	419.00		419.00-
	646,176.00	1,041,176.00	73,162.00	968,014.00-
2021 TRANSACTION YEAR				
362.00		5,721.00		5,721.00-
364.00	210,322.00	628,085.00		628,085.00-
365.00	135,947.00	175,874.00		175,874.00-
366.00	3,158.00	49.00		49.00-
367.00	7,219.00	23,539.00		23,539.00-
368.10	259.00	4,895.00		4,895.00-
368.20	83,839.00	25,689.00		25,689.00-
369.00	26,812.00	72,000.00		72,000.00-
370.10	36,917.00	76,928.00-		76,928.00
370.20	26,564.00	3,263.00		3,263.00-
370.30	67,438.00			
371.00	141,173.00	30,601.00		30,601.00-
373.00	36,544.00	14,719.00		14,719.00-
391.10	7,084.00			
392.20		112.00-		112.00
395.00	55,959.00			
397.00	15,410.00	63.00		63.00-
398.00		8,277.00		8,277.00-
	854,645.00	915,735.00		915,735.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00		1,103.00		1,103.00-
362.00		9,451.00		9,451.00-
364.00	276,581.00	441,244.00		441,244.00-
365.00	133,125.00	138,834.00		138,834.00-
366.00	2,024.00	500.00		500.00-
367.00	25,277.00	16,452.00		16,452.00-
368.10	524,628.00	7,807.00		7,807.00-
368.20	95,304.00	33,600.00		33,600.00-
369.00	2,405.00	39,522.00		39,522.00-
370.10	28,484.00	68,289.00-		68,289.00
370.20	3,088.00	3,331.00		3,331.00-
370.30	21,404.00	2,299.00		2,299.00-
371.00	42,122.00	32,911.00		32,911.00-
373.00	70,453.00	28,409.00		28,409.00-
390.10		174.00		174.00-
391.00	2,580.00			
391.10	6,904.00			
392.20		1,099.00		1,099.00-
394.00	1,033.00			
395.00	17,678.00			
397.00	182,759.00			
398.00		30,752.00		30,752.00-
	1,435,849.00	719,199.00		719,199.00-
2023 TRANSACTION YEAR				
362.00	2,651.00	265.00	195.00	70.00-
364.00	53,094.00	79,641.00		79,641.00-
365.00	787,454.00	787,454.00		787,454.00-
367.00	14,734.00	2,950.00		2,950.00-
368.10	246,521.00	14,447.00		14,447.00-
368.20	2,119.00	1,060.00		1,060.00-
369.00	24,818.00	43,432.00		43,432.00-
370.10	68,379.00		38,693.00	38,693.00
370.20	3,346.00	2,005.00		2,005.00-
373.00	29,580.00	14,699.00		14,699.00-
390.10	250,394.00			
391.92	662,056.00			
394.00	78,913.00			
395.00	23,859.00			
397.00	92,135.00	5.00		5.00-
	2,340,053.00	945,958.00	38,888.00	907,070.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
362.00	2,866.00	287.00	211.00	76.00-
364.00	82,883.00	124,325.00		124,325.00-
365.00	734,802.00	734,802.00		734,802.00-
367.00	25,188.00	5,042.00		5,042.00-
368.10	245,644.00	14,395.00		14,395.00-
368.20	2,182.00	1,091.00		1,091.00-
369.00	25,561.00	44,732.00		44,732.00-
370.10	282,297.00		159,611.00	159,611.00
370.20	3,460.00	2,073.00		2,073.00-
373.00	30,468.00	15,140.00		15,140.00-
390.10	85,599.00			
391.10	359,392.00			
394.00	32,595.00			
395.00	36,232.00			
397.00	53,344.00	3.00		3.00-
	2,002,513.00	941,890.00	159,822.00	782,068.00-
TOTAL	7,279,236.00	4,563,958.00	271,872.00	4,292,086.00-