

**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**

**(FUTURE)**

**2023 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF SEPTEMBER 30, 2023**

**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 Exhibit C (Future)  
Witness: J. F. Wiedmayer

# UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2022-3037368

## **2023 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AT SEPTEMBER 30, 2023

*Prepared by:*



# **GANNETT FLEMING**

**Excellence Delivered As Promised**

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2022-3037368

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AT SEPTEMBER 30, 2023

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



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**Valuation and Rate Consultants, LLC**

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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 17518

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service for each of the three respective test year periods. The results of our study for the future test year period ending at September 30, 2023 are presented in the attached report labeled as UGI Electric Exhibit C (Future).

The results of our study for the historic test year period ending at September 30, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2022". This report is identified for purposes of this filing as Exhibit C (Historic). The results of our study for the fully projected future test year period ending at September 30, 2024 are presented in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2024". This report is identified for purposes of this filing as Exhibit C (Fully Projected). The same methods, procedures and estimates are used in all three studies. The results for each respective test year are set forth in three, separately bound reports.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates 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, C.D.P.  
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 conducted 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, 2023.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2021.

**BASIS OF STUDY**

**Depreciation and Amortization**

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital procedures. These subjects are discussed in the sections which follow.



For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure 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. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

## **Service Life Estimates**

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2021 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1960 through 2021 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

## **AMORTIZATION OF NET SALVAGE**

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected 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 and estimated net salvage recorded October 1, 2018 through September 30, 2023 over a five-year period.

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

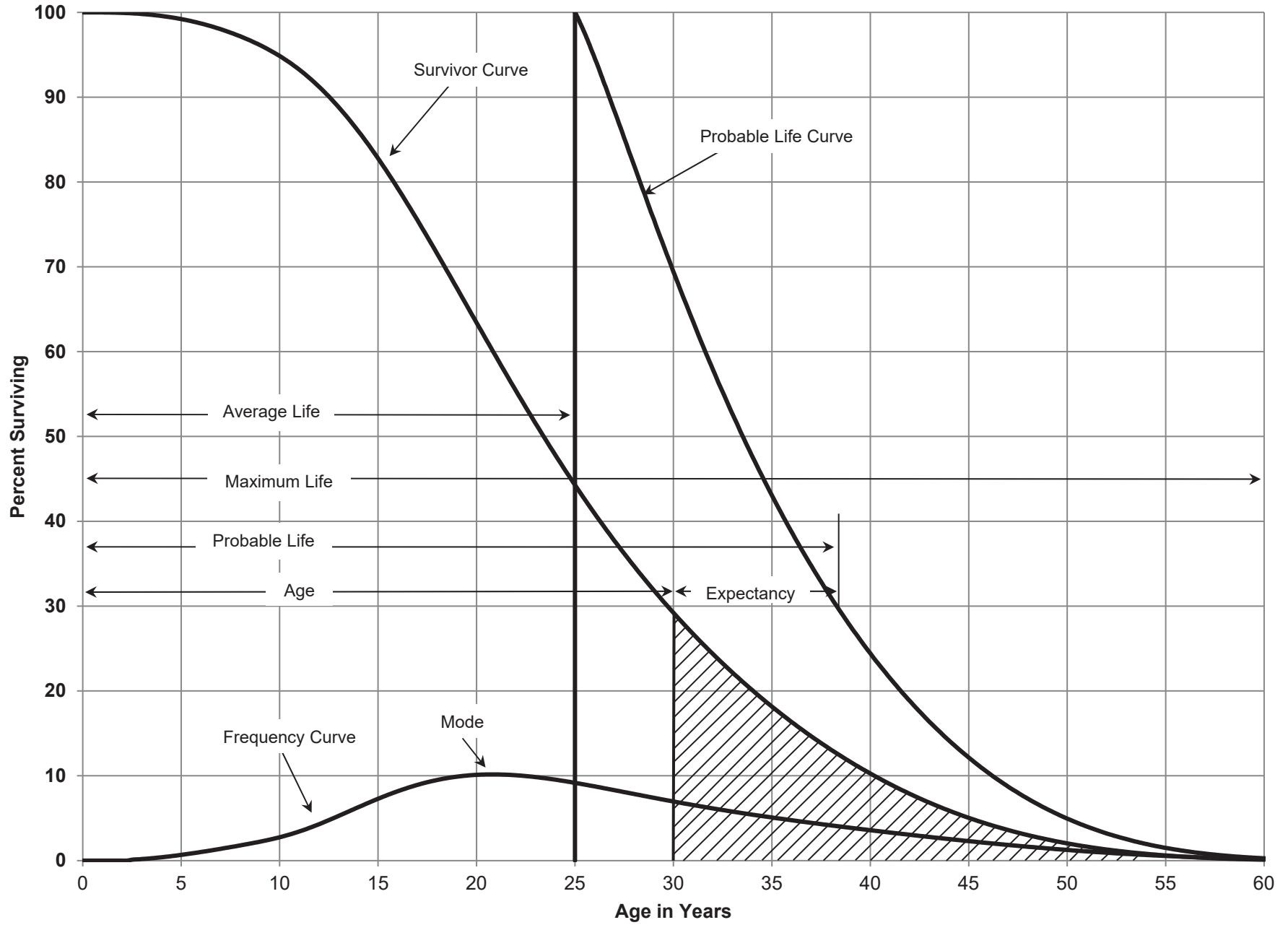


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

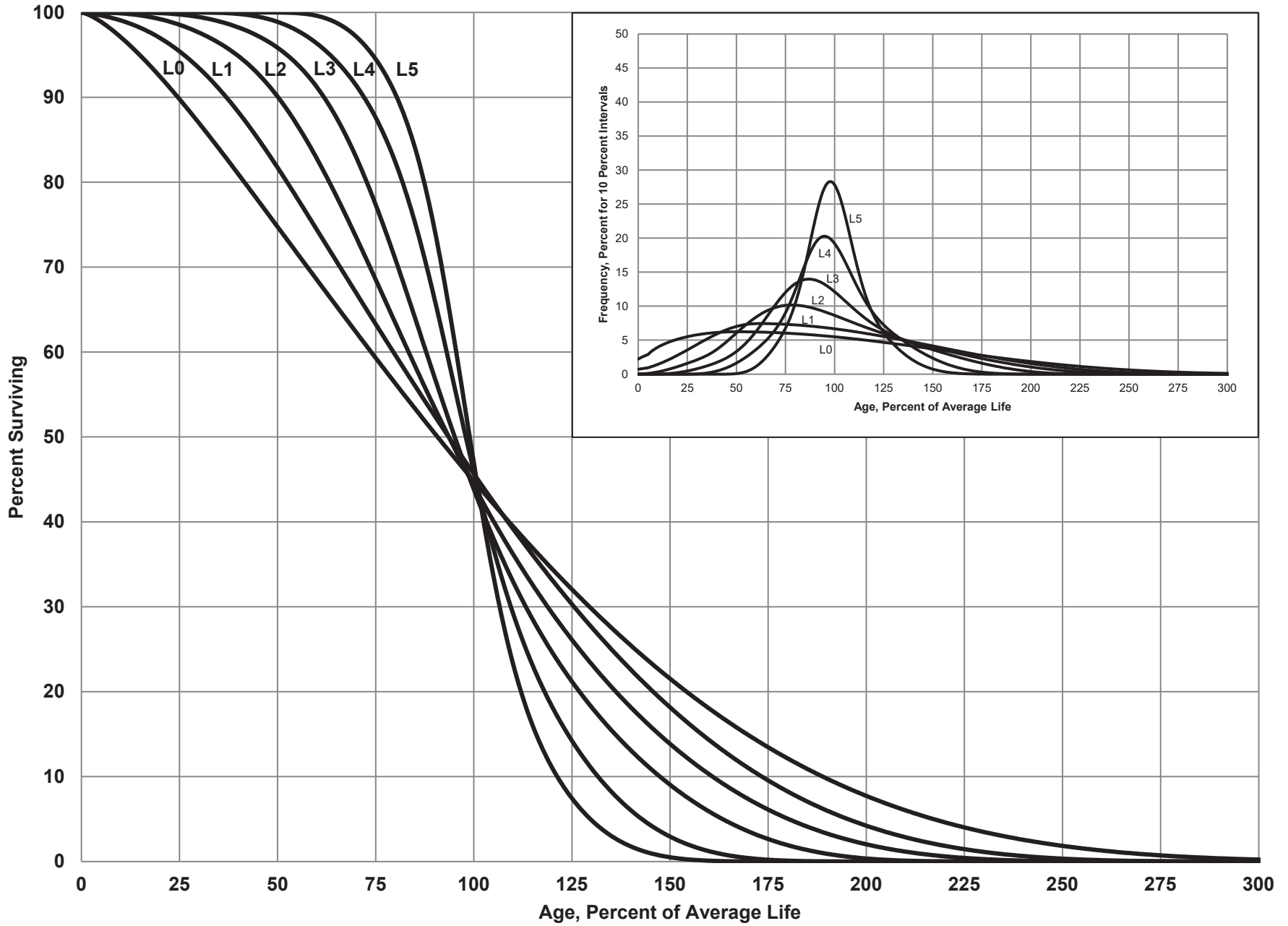


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES



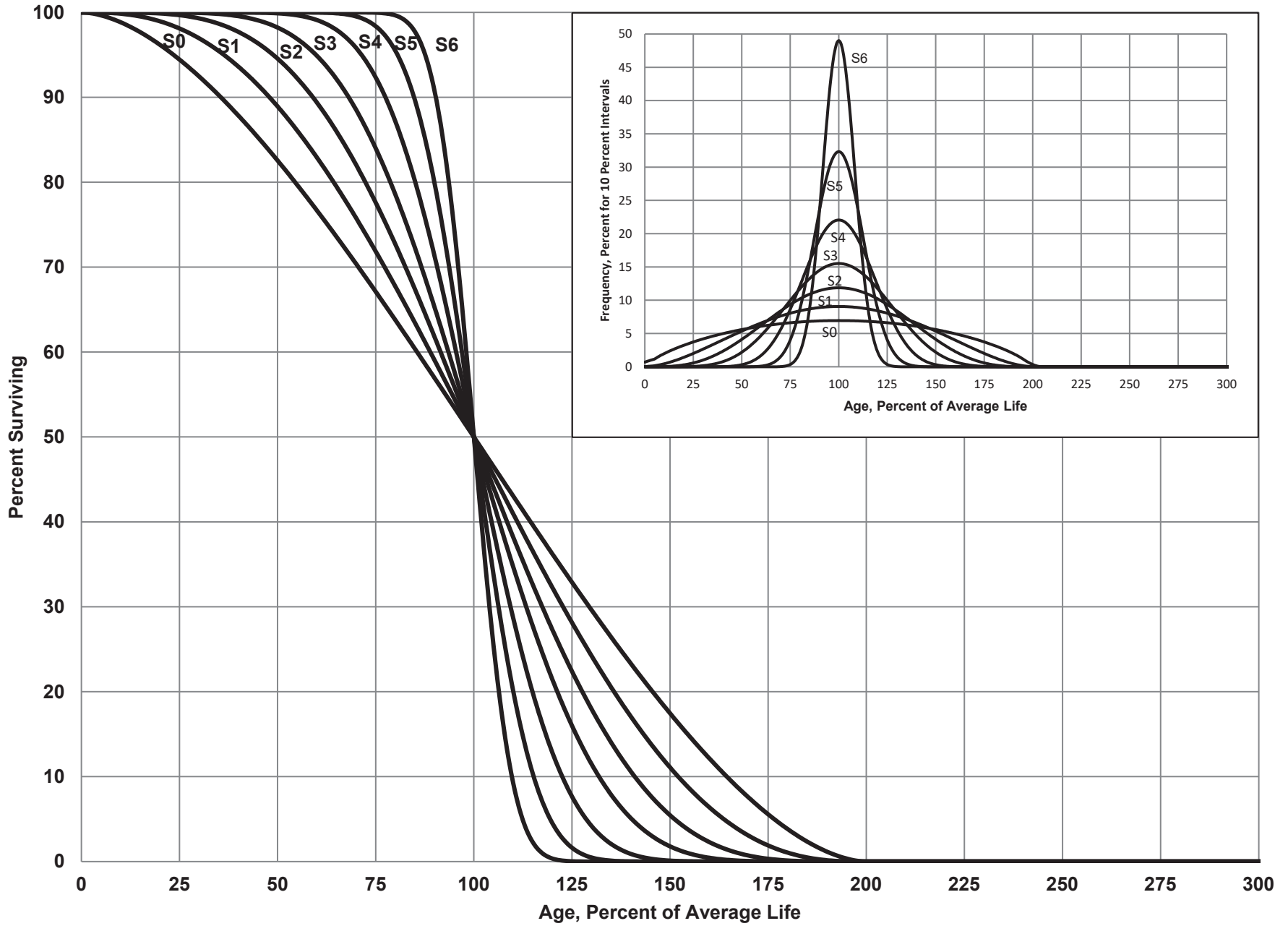


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

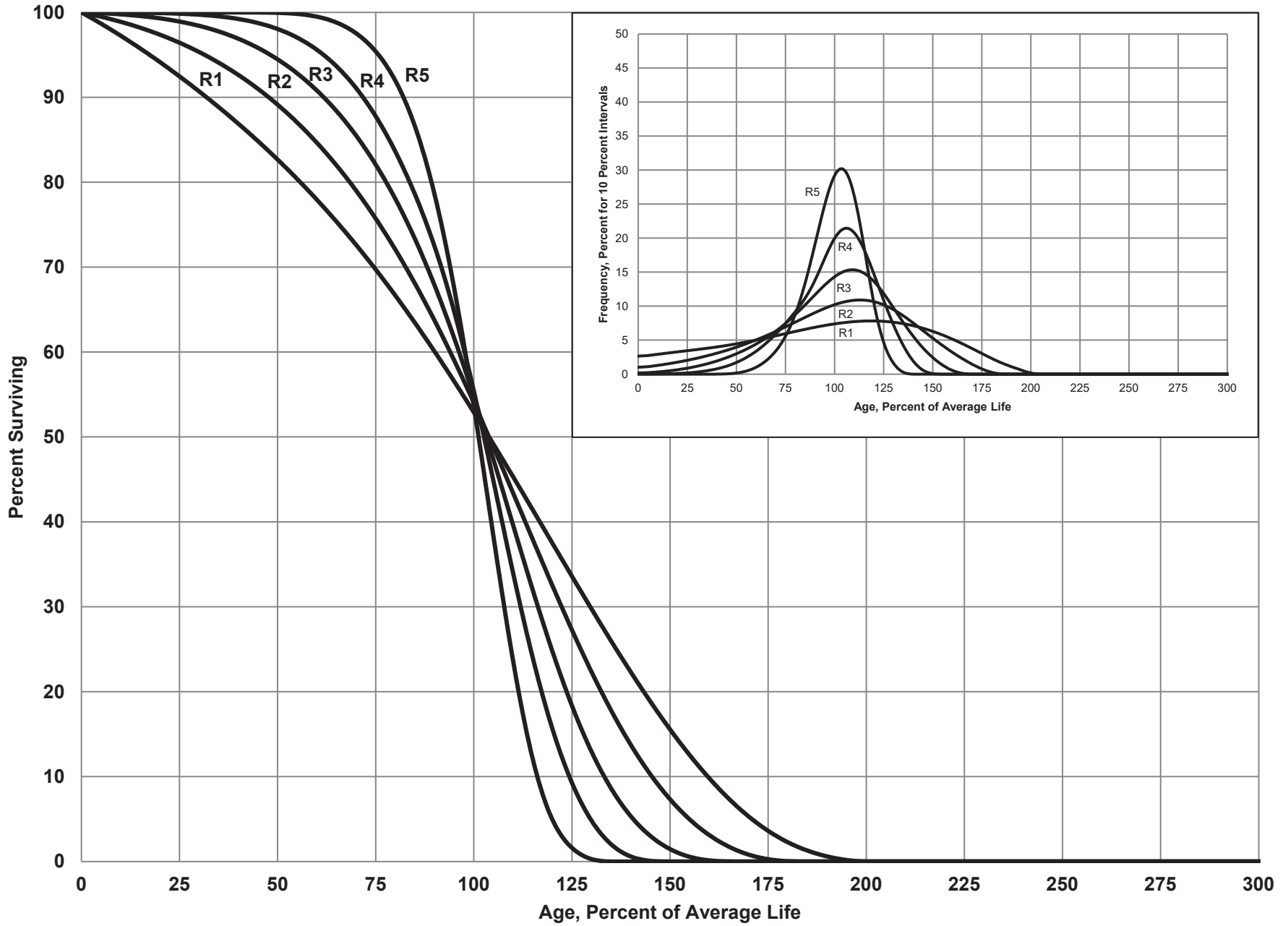


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

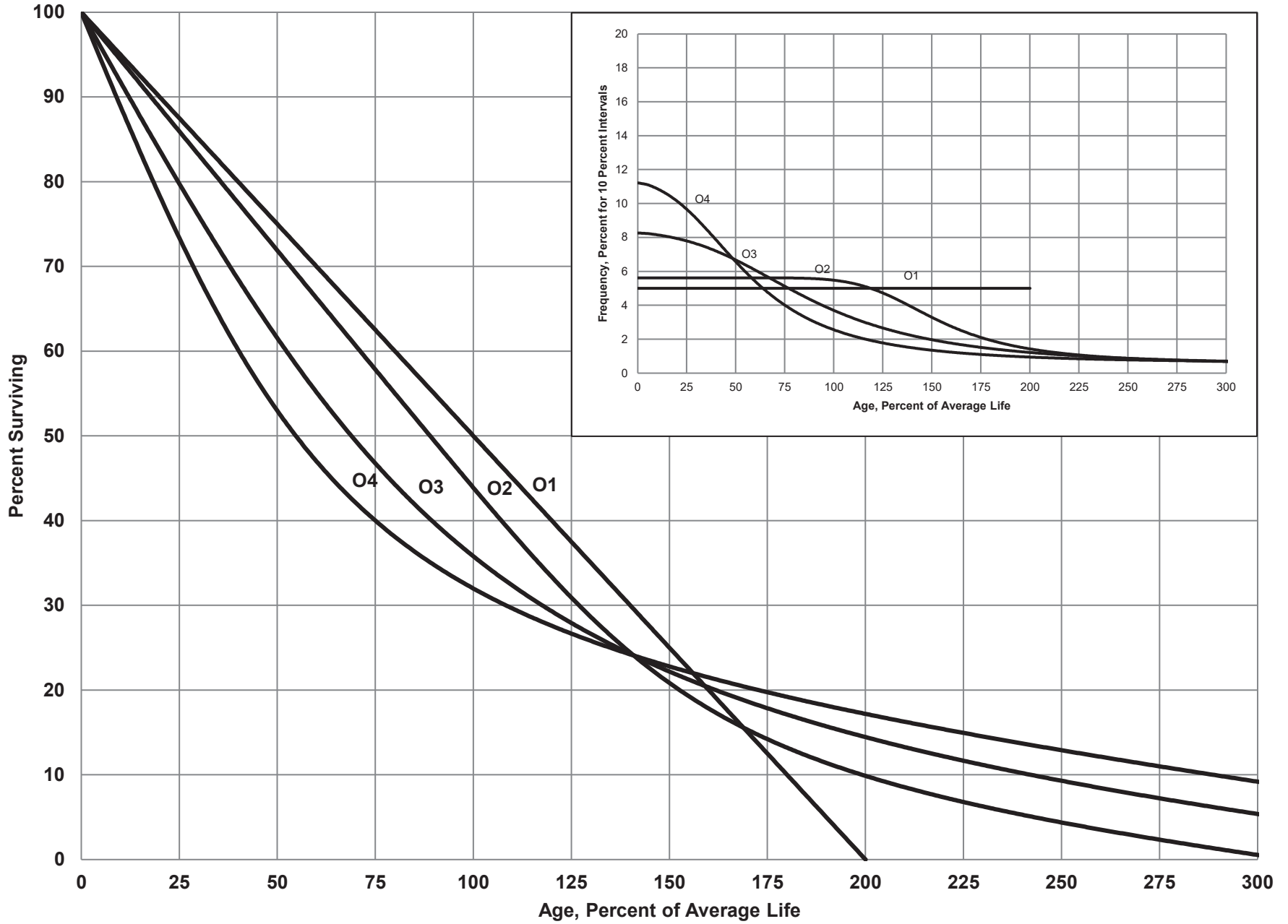


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023  
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)		
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023  
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)		
2009	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2019	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2014-2023  
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2017				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2018					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2019						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2020							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2021								960 <sup>a</sup>	949	926	5,719	1½-2½
2022									1,080 <sup>a</sup>	1,069	6,579	½-1½
2023										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.



FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

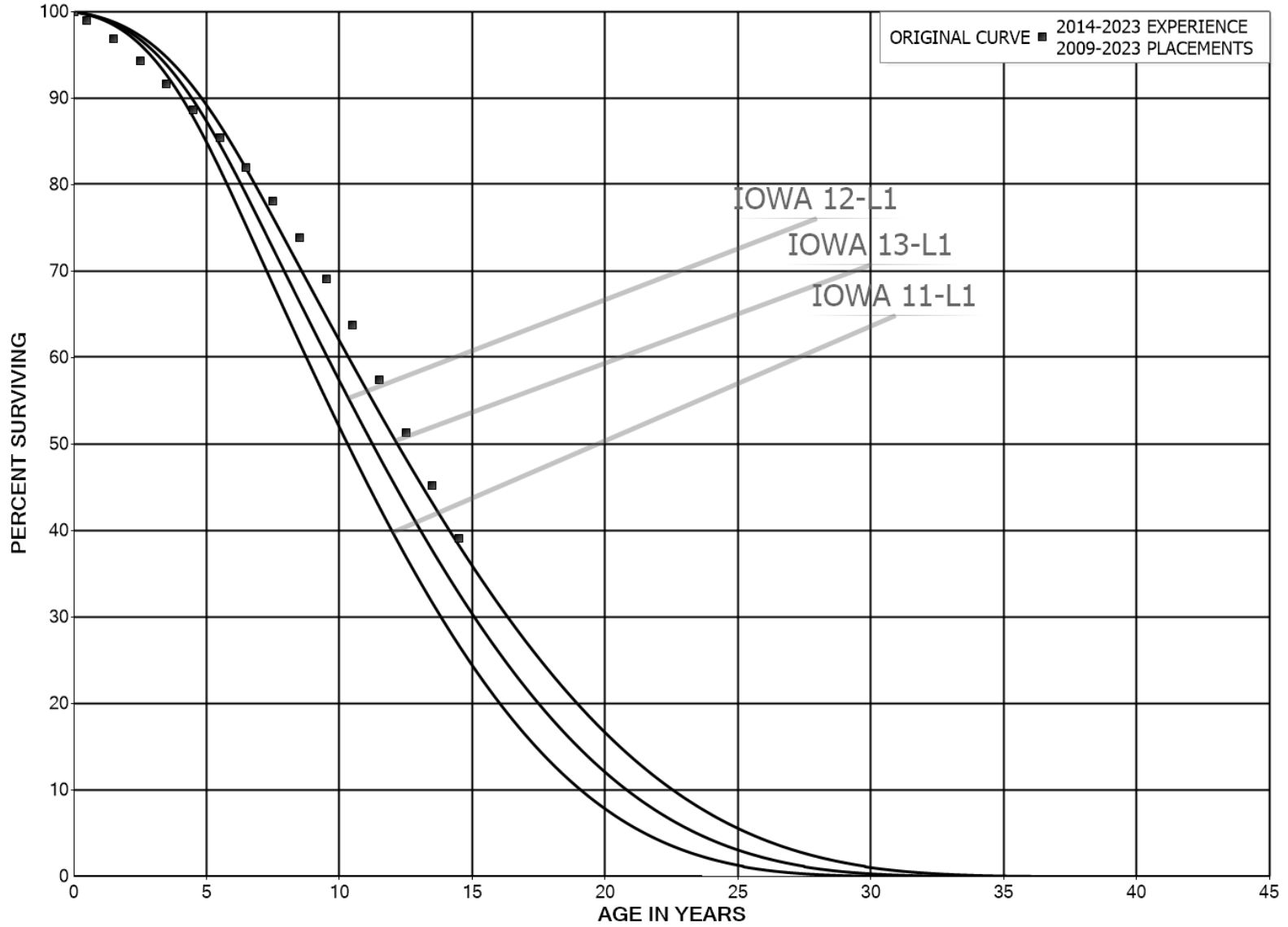




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

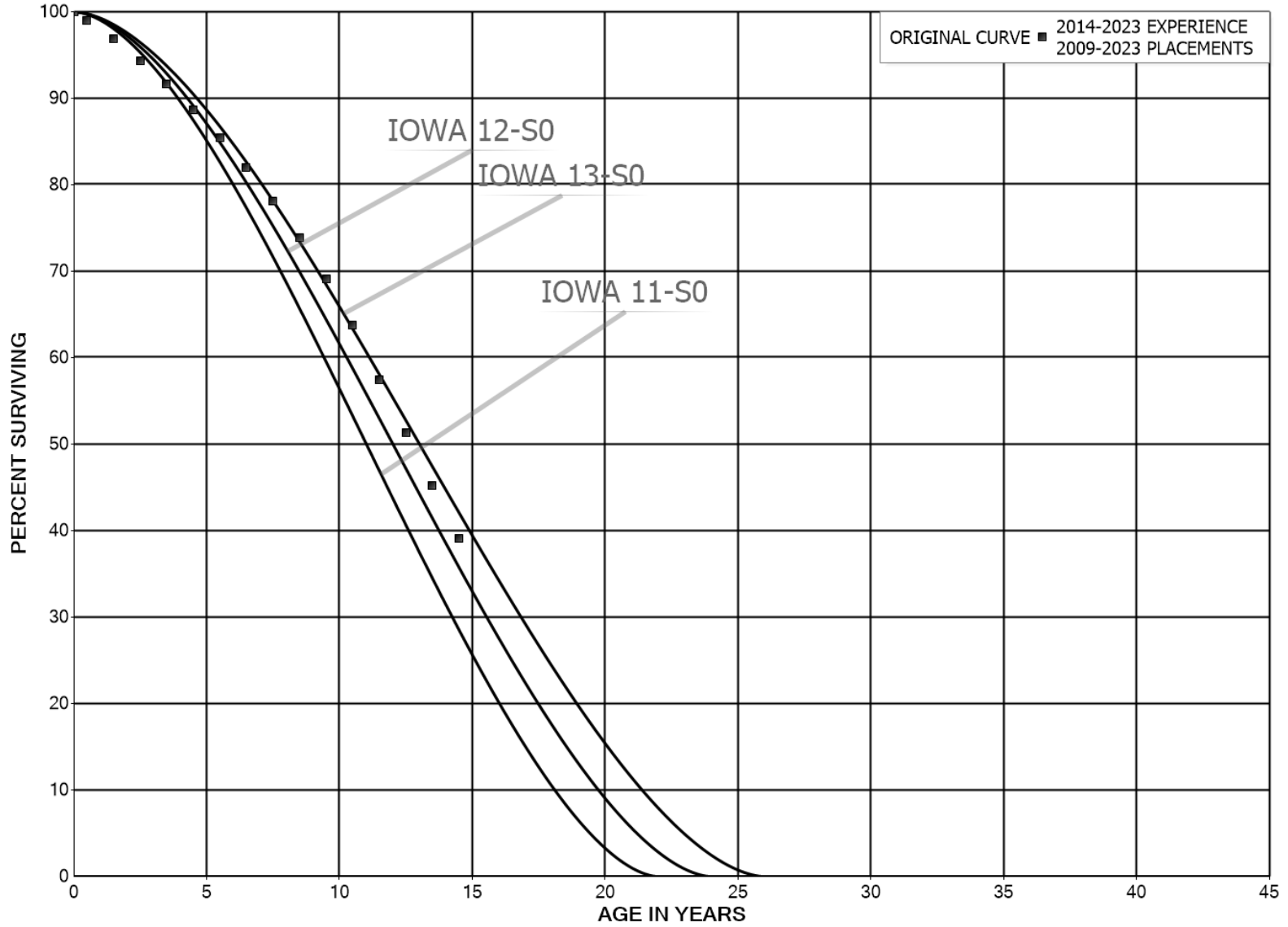




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

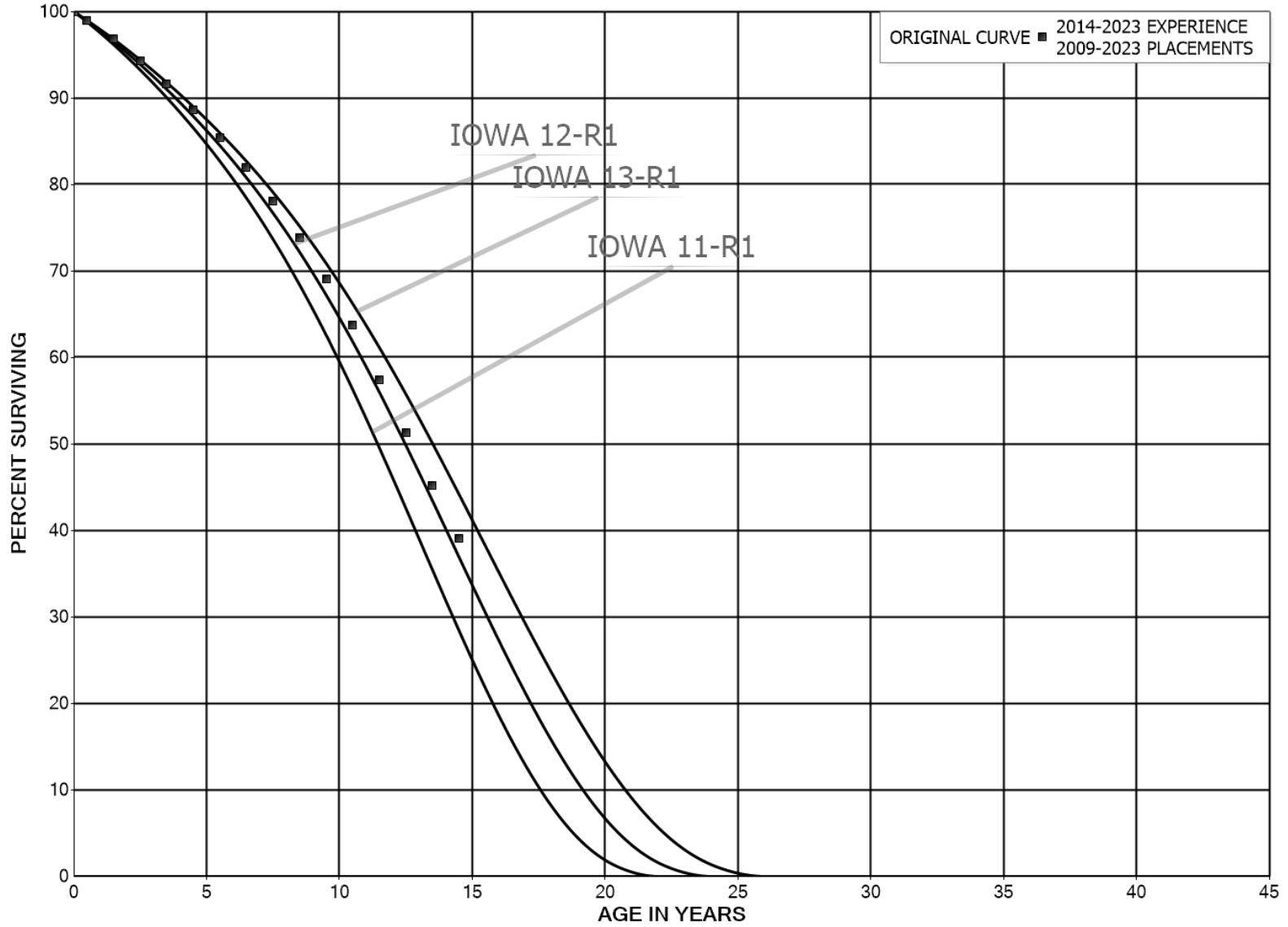
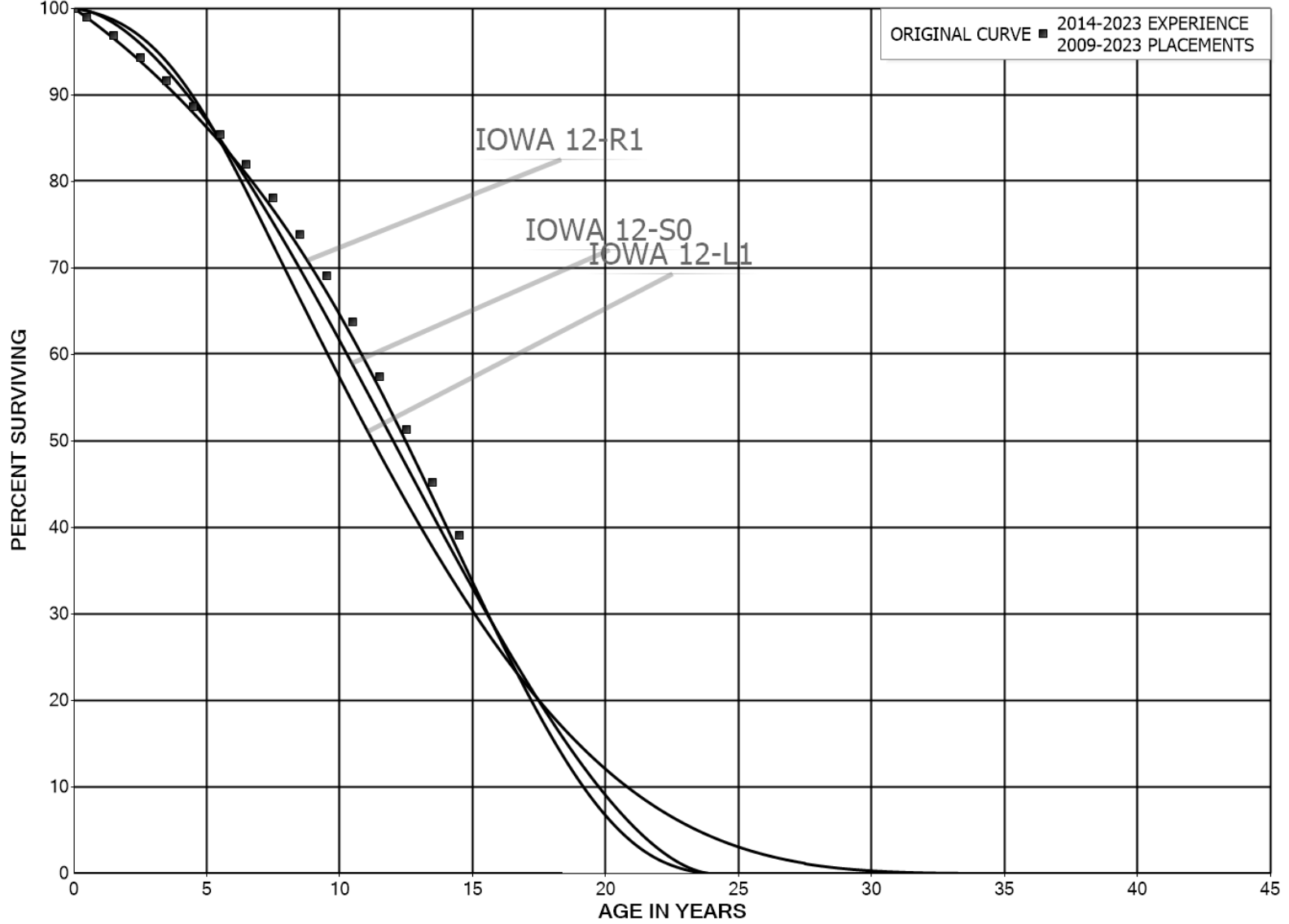




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent trips:

#### December 9, 2021

- Empire Administrative Office Building
- Hanover Industrial Park Transmission Substation
- Loomis Substation
- Transmission Tower No. 89
- Mountain Transmission Substation
- Forty Fort Warehouse

#### January 27, 2017

- Empire Administrative Office Building
- Hunlock Transmission Substation
- Huntsville Transmission Substation
- Mountain Transmission Substation
- Power Control Center

#### December 14, 2011

- Empire Office
- Hanover Industrial Park Office
- Hanover Industrial Park Transmission Substation
- Mountain Transmission Substation
- Hunlock Transmission Substation
- Plymouth Transmission Substation
- Swoyersville Transmission Substation
- Kingston Transmission Substation
- Courtdale Transmission Substation
- Lincoln Street Transmission Substation
- Nanticoke Service Center
- Forty Fort Warehouse

May 14, 2007

Hanover Industrial Park Transmission Substation  
Hanover Industrial Park Office  
Hunlock Transmission Substation  
Mountain Transmission Substation  
Swoyersville Transmission Substation  
Forty Fort Warehouse  
Courtdale Transmission Substation  
Plymouth Storeroom

May 8, 2002

Hunlock Transmission Substation  
Nanticoke Transmission Substation  
Nanticoke Service Center  
Plymouth Transmission Substation  
Kingston Transmission and Distribution Substation  
Mountain Transmission Substation  
Huntsville Transmission Substation  
Kunkle Transmission Substation  
Dallas Transmission Substation  
Glenview Substation  
Swoyersville Transmission Substation  
Forty Fort Warehouse  
Courtdale Transmission Substation  
Plymouth Storeroom

October 16, 1996

Hunlock Generating and Transmission Substation  
Hanover Industrial Park Transmission Substation  
Nanticoke Transmission Substation  
Nanticoke Service Center  
Plymouth Transmission Substation  
Kingston Transmission and Distribution Substation  
Mountain Transmission Substation  
Huntsville Transmission Substation  
Idetown Distribution Substation  
Alderson Distribution Substation  
Kunkle Transmission Substation  
Dallas Transmission Substation  
Glenview Substation  
Swoyersville Transmission Substation  
Koonsville Transmission Substation  
Forty Fort Warehouse  
Courtdale Transmission Substation  
Plymouth Storeroom


**Judgment.**

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

The current service life study is based on data through 2021. For a majority of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in reasonable indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

Account Number and Title

364	Poles, Towers & Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors & Devices
368.1	Transformers
368.2	Transformer Installations
369	Services
370.1	Meters
371.5	Installations on Customers' Premises - Dusk to Dawn Lights
373	Street Lighting and Signal Systems

Account 368.1, Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1960 through 2021. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate  method of life analysis. The survivor curve chart for the account is presented on

page VI-17 and the life table for the experience band plotted on the chart follows it.

The rates of retirements of transformers have been consistent throughout the experience band. Retirements of transformers are primarily caused by storm damage, deterioration, fire or third-party damage, capacity or loading issues, etc. Most of the pre-1983 line transformers that contained PCB's have been removed. Discussions with operating and management personnel indicated that the life characteristics of transformers will be similar in the future as they have been in the past. Typical service lives for line transformers of other electric companies range from 30 to 45 years. The Iowa 45-S1 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curve through age 54.

For Account 365, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1960-2021 experience band. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 45 to 60 years. The Iowa 58-R1.5 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 61 and reflects the outlook of management.

The estimate for Account 367, the 42-R1.5, is based on management's expectation of a relatively short life for the direct buried conductor which represents a significant portion of the pre-1986 vintage conductor in this account. Other electric companies have experienced significant levels of early retirements; thus, management's service life outlook for direct buried conductor is much less than

overhead conductor. Improvements in the insulating material for conductors installed subsequent to 1985 have greatly reduced early retirements for this account.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2.

The survivor curve estimates for Accounts 361, 362, 366, 370.2, 370.3, 390.1 and 396 were based on engineering judgment giving consideration to the nature of the property units in each account and the low rates of retirements experienced to date.

The life span technique was used for Account 390.1, Structures and Improvements. A life span was estimated for each structure based on individual circumstances such as size, condition, type of construction, location, and management's plans. An interim survivor curve was estimated for the Forty Fort warehouse complex, inasmuch as interim retirements are normal for such structures and, in fact, have been experienced.

The major structures in Account 390.1, Structures and Improvements include two primary locations, Forty Fort warehouse and the Nanticoke (a.k.a., Dundee) Service Center. A third facility at Empire housing most of the electric division's offices is included with UGI PNG's gas operations for accounting purposes. The Empire facility, located in Wilkes, Barre, PA, was previously owned by PG Energy before being acquired by UGI. Shortly after PG Energy was acquired in 2006 by UGI, the electric division personnel relocated to Empire from their leased office building in Hanover Industrial Park. For ratemaking purposes, the cost of the buildings at Empire are allocated to each respective division, i.e., Gas and the Electric Division, based on their square footage utilization. The

structures within Account 390.1 consists of structures or complexes of significant size and nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 40 to 60 years from the date of original construction or major refurbishment and varied within this range based on individual circumstances, such as size, condition, type of construction, location, age and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 100-L0 interim survivor curve was judged appropriate for the Forty Fort warehouse. The statistical analysis for major structures was based on the 1960-2021 interim retirement experience and a review of the interim survivor curves derived for similar structures of other utility companies. The interim survivor curve for Account 390.1, Structures and Improvements describes the survivor characteristics of the property units that will be replaced during the life of the facility such as roofs, windows, doors, flooring, HVAC, plumbing and electrical systems, etc.

Amortization accounting is being used for certain General Plant accounts. The accounts for which amortization accounting is being used comprises a relatively minor percent of the total depreciable electric plant in service.

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other electric companies.

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**PART IV. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**



## **PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

### **Group Depreciation Procedures**

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

## **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accrual rates at September 30, 2023, the estimated book depreciation 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 vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

## **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

## Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through

future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \frac{Remaining\ Life}{Average\ Service\ Life}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 20-S0 survivor curve and a September 30, 2023 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., September 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 20-S0 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:  
 CALCULATION DATE.. 9-30-2023  
 SURVIVOR CURVE.... 20-S0  
 IN-SERVICE MONTH.. 3.00

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	INTERVAL	ACCRUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6)	ACCRAUALS	SURVIVING	(9)	(10)
0.000	1.000	0.500	0.35012	0.35012000000	2023	7.85656929733	99.868498	0.0787	0.0394
1.000	2.000	1.500	0.81284	0.54189333333	2022	7.23550263066	99.243460	0.0729	0.1094
2.000	3.000	2.500	1.17125	0.46850000000	2021	6.73030596400	98.251415	0.0685	0.1713
3.000	4.000	3.500	1.47766	0.42218857143	2020	6.28496167828	96.926960	0.0648	0.2268
4.000	5.000	4.500	1.74739	0.38830888889	2019	5.87971294812	95.314435	0.0617	0.2777
5.000	6.000	5.500	1.98798	0.36145090909	2018	5.50483304913	93.446750	0.0589	0.3240
6.000	7.000	6.500	2.20398	0.33907384615	2017	5.15457067151	91.350770	0.0564	0.3666
7.000	8.000	7.500	2.39831	0.31977466667	2016	4.82514641510	89.049625	0.0542	0.4065
8.000	9.000	8.500	2.57310	0.30271764706	2015	4.51390025824	86.563920	0.0521	0.4429
9.000	10.000	9.500	2.72988	0.28735578947	2014	4.21886353997	83.912430	0.0503	0.4779
10.000	11.000	10.500	2.86981	0.27331523810	2013	3.93852802619	81.112585	0.0486	0.5103
11.000	12.000	11.500	2.99382	0.26033217391	2012	3.67170432018	78.180770	0.0470	0.5405
12.000	13.000	12.500	3.10262	0.24820960000	2011	3.41743343323	75.132550	0.0455	0.5688
13.000	14.000	13.500	3.19677	0.23679777778	2010	3.17492974434	71.982855	0.0441	0.5954
14.000	15.000	14.500	3.27673	0.22598137931	2009	2.94354016579	68.746105	0.0428	0.6206
15.000	16.000	15.500	3.34287	0.21566903226	2008	2.72271496001	65.436305	0.0416	0.6448
16.000	17.000	16.500	3.39546	0.20578545455	2007	2.51198771660	62.067140	0.0405	0.6683
17.000	18.000	17.500	3.43473	0.19627028571	2006	2.31095984647	58.652045	0.0394	0.6895
18.000	19.000	18.500	3.46083	0.18707189189	2005	2.11928875767	55.204265	0.0384	0.7104
19.000	20.000	19.500	3.47385	0.17814615385	2004	1.93667973480	51.736925	0.0374	0.7293
20.000	21.000	20.500	3.47385	0.16945609756	2003	1.76287860910	48.263075	0.0365	0.7483
21.000	22.000	21.500	3.46083	0.16096883721	2002	1.59766614171	44.795735	0.0357	0.7676
22.000	23.000	22.500	3.43473	0.15265466667	2001	1.44085438977	41.347955	0.0348	0.7830
23.000	24.000	23.500	3.39546	0.14448765957	2000	1.29228322665	37.932860	0.0341	0.8014
24.000	25.000	24.500	3.34287	0.13644367347	1999	1.15181756013	34.563695	0.0333	0.8159
25.000	26.000	25.500	3.27673	0.12849921569	1998	1.01934611555	31.253895	0.0326	0.8313
26.000	27.000	26.500	3.19677	0.12063283019	1997	0.89478009261	28.017145	0.0319	0.8454
27.000	28.000	27.500	3.10261	0.11282218182	1996	0.77805258661	24.867455	0.0313	0.8608
28.000	29.000	28.500	2.99383	0.10504666667	1995	0.66911816236	21.819235	0.0307	0.8750
29.000	30.000	29.500	2.86981	0.09728169492	1994	0.56795398157	18.887415	0.0301	0.8880
30.000	31.000	30.500	2.72988	0.08950426230	1993	0.47456100296	16.087570	0.0295	0.8998
31.000	32.000	31.500	2.57310	0.08168571429	1992	0.38896601466	13.436080	0.0289	0.9104
32.000	33.000	32.500	2.39831	0.07379415385	1991	0.31122608059	10.950375	0.0284	0.9230
33.000	34.000	33.500	2.20398	0.06579044776	1990	0.24143377979	8.649230	0.0279	0.9347
34.000	35.000	34.500	1.98798	0.05762260870	1989	0.17972725156	6.553250	0.0274	0.9453
35.000	36.000	35.500	1.74739	0.04922225352	1988	0.12630482045	4.685565	0.0270	0.9585
36.000	37.000	36.500	1.47766	0.04048383562	1987	0.08145177588	3.073040	0.0265	0.9673
37.000	38.000	37.500	1.17125	0.03123333333	1986	0.04559319140	1.748585	0.0261	0.9788
38.000	39.000	38.500	0.81284	0.02111272727	1985	0.01942016110	0.756540	0.0257	0.9895
39.000	40.000	39.500	0.35012	0.00886379747	1984	0.00443189874	0.175060	0.0253	1.0000
TOTAL				100.00000					

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The

year installed is shown in column 6. For all vintages other than the first and last year (2023 and 1984), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.23550263066 for 2022 equals one-half of 0.54189333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2023 is calculated on the basis of a mid-year in-service date. Consequentially, the accrual for 2023 installation represents only one-half of one year. The first figure in column 7, for vintage 2023, equals all of the group annual accrual for the first equal life group (2023) plus all of the accruals for all of the subsequent equal life groups. For vintage 1984, the attained age at the beginning of the year is 39.00 years leaving only 0.500 year remaining. Thus, the accrual in 1984 is .500 times the normal annual accrual in column 5.

The average percent surviving, derived from the Iowa 20-S0 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2023.

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
<u>ELECTRIC DIVISION</u>	
391, Office Furniture and Equipment	
Furniture	20
Equipment	5
Outage Management Software	5
393, Stores Equipment	10
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	10
397, Communication Equipment	10
398, Miscellaneous Equipment	10

### COMMON PLANT

391, Office Furniture and Equipment	
Furniture	20
Equipment	5
398, Miscellaneous Equipment	10

### INFORMATION SERVICES

391, Office Furniture and Equipment	
Furniture	20
Equipment	5
Software -System Development Costs	10
Software - System Development Costs - Major	15

For the purpose of calculating annual amortization amounts at September 30, 2023, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

### **AMORTIZATION OF NET SALVAGE**

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2018 through September 30, 2022, and as estimated for the twelve months ended September 30, 2023. The five-year amortization calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In



developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2019 through 2023 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

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## PART V. RESULTS OF STUDY

## **PART V. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages V-4 through V-12 summarize the results of the depreciation study at September 30, 2023. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2023, 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, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2023. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

### **DESCRIPTION OF DETAILED TABULATIONS**

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2019-2023 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2019-2023, are presented in the section beginning on page VIII-2.

In Part VI, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in Part VII and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 in Part V on pages V-11 and V-12.

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, 2023

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
						RATE (7)	AMOUNT (8)	
<b>ELECTRIC PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
361		50 - R3	627,496	51,995	575,501	2.41	15,093	
362		40 - S1	11,263,245	1,177,222	10,086,023	3.25	366,341	
364		59 - R2.5	55,047,300	16,932,371	38,114,929	1.85	1,018,082	
365		58 - R1.5	69,557,228	13,966,110	55,591,118	2.34	1,625,571	
365.7		40 - SQ (711,827)	(711,827)	(99,348)	(612,479)	2.29	(16,333)	
366		65 - R3	8,779,918	2,551,835	6,228,083	1.57	137,656	
367		42 - R1.5	15,051,435	4,511,139	10,540,296	2.85	428,554	
368.1		45 - S1	18,263,782	8,139,253	10,124,529	2.08	379,659	
368.2		39 - R2	11,218,276	6,450,987	4,767,289	1.90	213,344	
369		53 - R2	16,224,921	7,799,373	8,425,548	1.68	271,960	
370.1		34 - R1	2,977,856	2,054,528	923,328	1.85	55,146	
370.2		75 - R4	1,980,373	801,991	1,178,382	1.26	24,969	
370.3		20 - S3	5,037,891	4,148,090	889,801	2.50	126,120	
371		30 - O1	2,219,114	987,794	1,231,320	3.73	82,731	
371.5		23 - R1	347,706	336,331	11,375	0.40	1,391	
373		28 - L0	2,470,771	1,058,359	1,412,412	4.32	106,847	
<b>TOTAL DISTRIBUTION PLANT</b>			<b>220,355,485</b>	<b>70,868,030</b>	<b>149,487,455</b>	<b>2.20</b>	<b>4,837,131</b>	
<b>GENERAL PLANT</b>								
390.1								
		06-2032	* 100 - L0	4,192,673	809,231	3,383,442	9.57	401,046
			FULLY ACCRUED	15,111	15,111	0	-	0
		06-2046	* 100 - L0	49,926	11,815	38,111	3.80	1,898
			FULLY ACCRUED	76,179	76,179	0	-	0
			FULLY ACCRUED	19,895	19,895	0	-	0
		07-2056	* 100 - L0	1,891,888	342,973	1,548,915	3.02	57,176
			<i>SUBTOTAL ACCOUNT 390.1</i>	<i>6,245,672</i>	<i>1,275,204</i>	<i>4,970,468</i>	<i>7.37</i>	<i>460,120</i>
391			20 - SQ	66,068	20,137	45,931	7.33	4,841
391.1			5 - SQ	369,215	285,540	83,675	21.26	78,500
391.92			5 - SQ	3,496,035	697,801	2,798,234	22.68	793,049
393			10 - SQ	14,618	5,885	8,733	12.08	1,766
394			20 - SQ	1,555,310	622,707	932,603	5.10	79,266
395			10 - SQ	73,971	62,234	11,737	3.93	2,910
397			10 - SQ	931,152	297,890	633,262	12.38	115,248
398			10 - SQ	591,542	126,923	464,619	11.66	68,984
<b>TOTAL GENERAL PLANT</b>			<b>13,343,583</b>	<b>3,394,321</b>	<b>9,949,262</b>	<b>12.03</b>	<b>1,604,684</b>	

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, 2023

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>SPECIAL DEPRECIABLE PLANT</b>							
392.1		7 - L3	336,097	167,889	168,208	13.45	45,201
392.2		11 - L3	1,620,671	307,336	1,313,335	10.96	177,627
392.4		14 - S3	490,636	75,520	415,116	8.07	39,603
396		20 - S0	804,018	45,151	758,867	7.74	62,236
<b>TOTAL SPECIAL DEPRECIABLE PLANT</b>			<b>3,251,422</b>	<b>595,896</b>	<b>2,655,526</b>	<b>9.99</b>	<b>324,667</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>236,950,490</b>	<b>74,858,247</b>	<b>162,092,243</b>	<b>2.86</b>	<b>6,766,482</b>
<b>NONDEPRECIABLE PLANT</b>							
301.1			1,602				
302.1			6,436				
360.1			299,162				
360.2			14,336				
389.1			202,584	14,257			
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>524,120</b>	<b>14,257</b>			
<b>TOTAL ELECTRIC PLANT</b>			<b>237,474,610</b>	<b>14,257</b>			
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 25.6247%			4,306,392	1,026,134	3,229,939		494,390
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>			<b>233,168,218</b>	<b>73,846,370</b>	<b>158,862,304</b>		<b>6,272,092</b>
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>							
<b>COMMON PLANT</b>							
301			138,964				
389.1			6,947,108				
390.1	01-2069	* SQUARE	35,947,826	4,076,856	31,870,970	2.78	999,640
391		20 - SQ	5,242,774	1,282,392	3,960,382	5.31	278,239
391.1		5 - SQ	1,353,581	664,008	689,573	23.34	315,961
392.1		FULLY ACCRUED	71,637	71,637	0	-	0
398		10 - SQ	27,967	3,864	24,103	13.26	3,708
<b>TOTAL COMMON PLANT</b>			<b>49,729,857</b>	<b>6,098,757</b>	<b>36,545,028</b>	<b>3.22</b>	<b>1,597,548</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%</b>			<b>4,888,445</b>	<b>599,508</b>	<b>3,592,376</b>		<b>157,039</b>

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, 2023

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	8,017	7,045	972	3.28	263
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	14,757,055	11,091,382	3,665,673	13.57	2,002,004
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	** SQUARE	2,803,866	2,046,868	756,998	27.00	756,998
UNITE ERP	09-2034	*** SQUARE	10,695,816	2,395,208	8,300,608	7.06	754,601
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			13,499,682	4,442,076	9,057,606		1,511,599
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	52,284,361	14,683,389	37,600,972	10.22	5,345,423
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,231,132	49,003,505	85,227,627	6.71	9,003,362
<b>TOTAL INFORMATION SERVICES (EXCLUDING 100% ALLOCATION AMOUNT)</b>			<b>214,780,247</b>	<b>79,227,397</b>	<b>135,552,850</b>	<b>8.32</b>	<b>17,862,651</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%</b>			<b>19,502,046</b>	<b>7,193,848</b>	<b>12,308,199</b>		<b>1,621,929</b>
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	246,470	0	246,470	6.90	16,998
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 100.00%</b>			<b>246,470</b>	<b>0</b>	<b>246,470</b>		<b>16,998</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION</b>			<b>19,748,516</b>	<b>7,193,848</b>	<b>12,554,669</b>		<b>1,638,927</b>
<b>EMPIRE YARD BUILDING</b>							
390.1 STRUCTURES AND IMPROVEMENTS	12-2047	* 80 - R1.5	14,913,154	8,781,870	6,131,284	1.87	279,560
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>			<b>1,949,149</b>	<b>1,147,790</b>	<b>801,359</b>		<b>36,538</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>			<b>26,586,110</b>	<b>8,941,146</b>	<b>16,948,404</b>		<b>1,832,504</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%			6,812,611	2,291,142	4,342,978		469,574
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>			<b>19,773,499</b>	<b>6,650,004</b>	<b>12,605,426</b>		<b>1,362,930</b>
<b>TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>			<b>252,941,717</b>	<b>80,496,374</b>	<b>171,467,730</b>		<b>7,635,022</b>
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							775,683
<b>GRAND TOTAL</b>			<b>252,941,717</b>	<b>80,496,374</b>	<b>171,467,730</b>		<b>8,410,705</b>

\* SURVIVOR CURVES FOR ACCOUNT 390 ARE INTERIM SURVIVOR CURVES. INDIVIDUAL BUILDINGS ARE LIFE SPANNED.

\*\* REGULATORY ASSET DEPRECIATED OVER FOUR YEARS. ONE YEAR REMAINING.

\*\*\* REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS. ELEVEN YEARS REMAINING



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2022 PROJECTED TO SEPTEMBER 30, 2023

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)
<b>ELECTRIC PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
361 STRUCTURES AND IMPROVEMENTS	36,400	15,374	221	0	0	0	0	51,995	8.29
362 STATION EQUIPMENT	796,511	369,258	14,174	(2,651)	195	(265)	0	1,177,222	10.45
364 POLES, TOWERS AND FIXTURES	15,594,836	1,036,683	433,587	(53,094)	0	(79,641)	0	16,932,371	30.76
365 OVERHEAD CONDUCTORS AND DEVICES	14,111,095	1,322,228	107,695	(787,454)	0	(787,454)	0	13,966,110	20.08
365.7 REG AFUDC	(83,047)	(16,301)	0	0	0	0	0	(99,348)	13.96
366 UNDERGROUND CONDUIT	2,409,512	138,723	3,600	0	0	0	0	2,551,835	29.06
367 UNDERGROUND CONDUCTORS AND DEVICES	4,071,859	444,047	12,917	(14,734)	0	(2,950)	0	4,511,139	29.97
368.1 TRANSFORMERS	8,046,476	347,494	6,251	(246,521)	0	(14,447)	0	8,139,253	44.56
368.2 TRANSFORMER INSTALLATIONS	6,195,958	221,917	36,291	(2,119)	0	(1,060)	0	6,450,987	57.50
369 SERVICES	7,527,834	268,618	71,171	(24,818)	0	(43,432)	0	7,799,373	48.07
370.1 METERS	2,073,283	51,868	(40,937)	(68,379)	38,693	0	0	2,054,528	68.99
370.2 METER INSTALLATIONS	778,252	24,902	4,188	(3,346)	0	(2,005)	0	801,991	40.50
370.3 ELECTRONIC METERS	4,010,096	137,534	460	0	0	0	0	4,148,090	82.34
371 INSTALLATIONS ON CUSTOMER PREMISES	873,689	95,866	18,239	0	0	0	0	987,794	44.51
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	334,801	1,530	0	0	0	0	0	336,331	96.73
373 STREET LIGHTING AND SIGNAL SYSTEMS	980,610	105,892	16,136	(29,580)	0	(14,699)	0	1,058,359	42.84
<b>TOTAL DISTRIBUTION PLANT</b>	<b>67,758,165</b>	<b>4,565,633</b>	<b>683,993</b>	<b>(1,232,696)</b>	<b>38,888</b>	<b>(945,953)</b>	<b>0</b>	<b>70,868,030</b>	<b>32.16</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,193,834	331,729	35	(250,394)	0	0	0	1,275,204	20.42
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	15,334	4,803	0	0	0	0	0	20,137	30.48
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	130,617	154,923	0	0	0	0	0	285,540	77.34
391.9 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	660,150	699,707	0	(662,056)	0	0	0	697,801	19.96
392.1 TRANSPORTATION EQUIPMENT - CARS	123,694	44,195	0	0	0	0	0	167,889	49.95
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	140,850	169,027	(2,541)	0	0	0	0	307,336	18.96
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	35,877	39,643	0	0	0	0	0	75,520	15.39
393 STORES EQUIPMENT	4,135	1,750	0	0	0	0	0	5,885	40.26
394 TOOLS, SHOP AND GARAGE EQUIPMENT	615,343	86,277	0	(78,913)	0	0	0	622,707	40.04
395 LABORATORY EQUIPMENT	83,568	2,525	0	(23,859)	0	0	0	62,234	84.13
396 POWER OPERATED EQUIPMENT	6,317	38,834	0	0	0	0	0	45,151	5.62
397 COMMUNICATION EQUIPMENT	152,259	237,758	13	(92,135)	0	(5)	0	297,890	31.99
398 MISCELLANEOUS EQUIPMENT	51,910	67,123	7,890	0	0	0	0	126,923	21.46
<b>TOTAL GENERAL PLANT</b>	<b>3,213,888</b>	<b>1,878,294</b>	<b>5,397</b>	<b>(1,107,357)</b>	<b>0</b>	<b>(5)</b>	<b>0</b>	<b>3,990,217</b>	<b>24.04</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>70,972,053</b>	<b>6,443,927</b>	<b>689,390</b>	<b>(2,340,053)</b>	<b>38,888</b>	<b>(945,958)</b>	<b>0</b>	<b>74,858,247</b>	<b>31.49</b>
<b>NONDEPRECIABLE PLANT</b>									
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
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>14,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,257</b>	
<b>TOTAL ELECTRIC PLANT</b>	<b>70,986,310</b>	<b>6,443,927</b>	<b>689,390</b>	<b>(2,340,053)</b>	<b>38,888</b>	<b>(945,958)</b>	<b>0</b>	<b>74,872,504</b>	
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 25.6247%	827,202	481,307	1,383	(283,757)	0	(1)	0	1,026,134	
<b>TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>70,159,108</b>	<b>5,962,620</b>	<b>688,007</b>	<b>(2,056,296)</b>	<b>38,888</b>	<b>(945,957)</b>	<b>0</b>	<b>73,846,370</b>	





UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2022 PROJECTED TO SEPTEMBER 30, 2023

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)
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	3,018,983	1,047,245	0	0	0	0	10,628	4,076,856	11.34
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	10,628	0	0	0	0	0	(10,628)	0	0.00
391.0 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,011,569	278,006	0	(7,183)	0	0	0	1,282,392	24.46
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	272,031	480,595	0	(88,618)	0	0	0	664,008	49.06
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	0	0	0	71,637	100.00
398 MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	3,864	3,864	13.82
<b>TOTAL COMMON PLANT</b>	<b>4,384,848</b>	<b>1,805,846</b>	<b>0</b>	<b>(95,801)</b>	<b>0</b>	<b>0</b>	<b>3,864</b>	<b>6,098,757</b>	<b>12.26</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%</b>	<b>431,031</b>	<b>177,515</b>	<b>0</b>	<b>(9,417)</b>	<b>0</b>	<b>0</b>	<b>380</b>	<b>599,508</b>	
<b>INFORMATION SERVICES (IS)</b>									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	28,853	877	0	(22,685)	0	0	0	7,045	87.88
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	13,083,477	3,592,336	0	(5,584,431)	0	0	0	11,091,382	75.16
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	1,289,824	757,044	0	0	0	0	0	2,046,868	73.00
UNITE ERP	1,640,083	755,125	0	0	0	0	0	2,395,208	22.39
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	2,929,907	1,512,169	0	0	0	0	0	4,442,076	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,617,829	4,747,149	0	(12,681,589)	0	0	0	14,683,389	28.08
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	48,592,264	8,891,579	0	(8,480,338)	0	0	0	49,003,505	36.51
<b>TOTAL INFORMATION SERVICES (EXCLUDING 100% ALLOCATION AMOUNT)</b>	<b>87,252,330</b>	<b>18,744,110</b>	<b>0</b>	<b>(26,769,043)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,227,397</b>	<b>36.89</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%</b>	<b>7,922,512</b>	<b>1,701,965</b>	<b>0</b>	<b>(2,430,629)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,193,848</b>	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	0	0	0	0	0	0	0	0	0.00
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION</b>	<b>7,922,512</b>	<b>1,701,965</b>	<b>0</b>	<b>(2,430,629)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,193,848</b>	
<b>EMPIRE YARD BUILDING</b>									
390.1 STRUCTURES AND IMPROVEMENTS	8,535,610	273,175	0	(26,915)	0	0	0	8,781,870	58.89
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,115,604</b>	<b>35,704</b>	<b>0</b>	<b>(3,518)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,147,790</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b>9,469,147</b>	<b>1,915,184</b>	<b>0</b>	<b>(2,443,564)</b>	<b>0</b>	<b>0</b>	<b>380</b>	<b>8,941,146</b>	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%	2,426,441	490,760	0	(626,156)	0	0	97	2,291,142	
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b>7,042,706</b>	<b>1,424,424</b>	<b>0</b>	<b>(1,817,408)</b>	<b>0</b>	<b>0</b>	<b>283</b>	<b>6,650,004</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>	<b>77,201,814</b>	<b>7,387,044</b>	<b>688,007</b>	<b>(3,873,704)</b>	<b>38,888</b>	<b>(945,957)</b>	<b>283</b>	<b>80,496,374</b>	

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023

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)=(7)*(8)
<b>ELECTRIC PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
361 STRUCTURES AND IMPROVEMENTS	627,496	0	0	0	627,496	627,496	2.45	15,374
362 STATION EQUIPMENT	10,981,236	284,660	(2,651)	0	11,263,245	11,122,241	3.32	369,258
364 POLES, TOWERS AND FIXTURES	54,077,226	1,023,168	(53,094)	0	55,047,300	54,562,263	1.90	1,036,683
365 OVERHEAD CONDUCTORS AND DEVICES	54,595,611	15,749,071	(787,454)	0	69,557,228	62,076,420	2.13	1,322,228
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	1.58	138,723
367 UNDERGROUND CONDUCTORS AND DEVICES	14,750,367	315,802	(14,734)	0	15,051,435	14,900,901	2.98	444,047
368.1 TRANSFORMERS	16,660,208	1,850,095	(246,521)	0	18,263,782	17,461,995	1.99	347,494
368.2 TRANSFORMER INSTALLATIONS	11,197,561	22,834	(2,119)	0	11,218,276	11,207,919	1.98	221,917
369 SERVICES	15,753,385	496,354	(24,818)	0	16,224,921	15,989,153	1.68	268,618
370.1 METERS	2,949,899	96,336	(68,379)	0	2,977,856	2,963,878	1.75	51,868
370.2 METER INSTALLATIONS	1,972,304	11,415	(3,346)	0	1,980,373	1,976,339	1.26	24,902
370.3 ELECTRONIC METERS	5,037,891	0	0	0	5,037,891	5,037,891	2.73	137,534
371 INSTALLATIONS ON CUSTOMER PREMISES	2,219,114	0	0	0	2,219,114	2,219,114	4.32	95,866
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	347,706	0	0	0	347,706	347,706	0.44	1,530
373 STREET LIGHTING AND SIGNAL SYSTEMS	2,331,583	168,768	(29,580)	0	2,470,771	2,401,177	4.41	105,892
<b>TOTAL DISTRIBUTION PLANT</b>	<b>201,569,678</b>	<b>20,018,503</b>	<b>(1,232,696)</b>	<b>0</b>	<b>220,355,485</b>	<b>210,962,582</b>		<b>4,565,633</b>
<b>GENERAL PLANT</b>								
390.1 STRUCTURES AND IMPROVEMENTS	4,826,771	1,669,295	(250,394)	0	6,245,672	5,536,222	5.99	331,729
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	66,068	0	0	0	66,068	66,068	7.27	4,803
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	369,215	0	0	0	369,215	369,215	41.96	154,923
391.9 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	4,023,657	134,434	(662,056)	0	3,496,035	3,759,846	18.61	699,707
392.1 TRANSPORTATION EQUIPMENT - CARS	302,097	34,000	0	0	336,097	319,097	13.85	44,195
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	1,394,971	225,700	0	0	1,620,671	1,507,821	11.21	169,027
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	490,636	0	0	0	490,636	490,636	8.08	39,643
393 STORES EQUIPMENT	14,618	0	0	0	14,618	14,618	11.97	1,750
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,634,223	0	(78,913)	0	1,555,310	1,594,767	5.41	86,277
395 LABORATORY EQUIPMENT	97,830	0	(23,859)	0	73,971	85,901	2.94	2,525
396 POWER OPERATED EQUIPMENT	176,632	627,386	0	0	804,018	490,325	7.92	38,834
397 COMMUNICATION EQUIPMENT	1,023,287	0	(92,135)	0	931,152	977,220	24.33	237,758
398 MISCELLANEOUS EQUIPMENT	410,294	181,248	0	0	591,542	500,918	13.40	67,123
<b>TOTAL GENERAL PLANT</b>	<b>14,830,299</b>	<b>2,872,063</b>	<b>(1,107,357)</b>	<b>0</b>	<b>16,595,005</b>	<b>15,712,652</b>		<b>1,878,294</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>216,399,977</b>	<b>22,890,566</b>	<b>(2,340,053)</b>	<b>0</b>	<b>236,950,490</b>	<b>226,675,234</b>		<b>6,443,927</b>
<b>NONDEPRECIABLE PLANT</b>								
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	294,162	5,000	0	0	299,162	296,662		
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		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>519,120</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>524,120</b>	<b>521,620</b>		
<b>TOTAL ELECTRIC PLANT</b>	<b>216,919,097</b>	<b>22,895,566</b>	<b>(2,340,053)</b>	<b>0</b>	<b>237,474,610</b>	<b>227,196,854</b>		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 25.6247%	3,854,191	735,958	(283,757)	0	4,306,392	4,080,291		481,307
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>213,064,906</b>	<b>22,159,608</b>	<b>(2,056,296)</b>	<b>0</b>	<b>233,168,218</b>	<b>223,116,563</b>		<b>5,962,620</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023

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)=(7)*(8)
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>								
<b>COMMON PLANT</b>								
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	35,781,259	166,567	-	0	35,947,826	35,864,543	2.92	1,047,245
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,149,957	100,000	(7,183)	0	5,242,774	5,196,366	5.35	278,006
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,442,199	0	(88,618)	0	1,353,581	1,397,890	34.38	480,595
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	71,637	71,637	-	0
398 MISCELLANEOUS EQUIPMENT	-	0	0	27,967	27,967	13,984	-	0
<b>TOTAL COMMON PLANT</b>	<b>49,531,124</b>	<b>266,567</b>	<b>(95,801)</b>	<b>27,967</b>	<b>49,729,857</b>	<b>49,630,491</b>		<b>1,805,846</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%</b>	<b>4,868,909</b>	<b>26,204</b>	<b>(9,417)</b>	<b>2,749</b>	<b>4,888,445</b>	<b>4,878,677</b>		<b>177,515</b>
<b>INFORMATION SERVICES (IS)</b>								
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	30,702	0	(22,685)	0	8,017	19,360	4.53	877
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	20,341,486	0	(5,584,431)	0	14,757,055	17,549,271	20.47	3,592,336
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	27.00	757,044
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.06	755,125
<b>TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE</b>	<b>13,499,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,499,682</b>	<b>13,499,682</b>		<b>1,512,169</b>
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	54,302,404	10,663,545	(12,681,589)	0	52,284,361	53,293,383	8.08	4,747,149
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	141,049,948	1,661,522	(8,480,338)	0	134,231,132	137,640,540	6.46	8,891,579
<b>TOTAL INFORMATION SERVICES (EXCLUDING 100% ALLOCATION AMOUNT)</b>	<b>229,224,222</b>	<b>12,325,067</b>	<b>(26,769,043)</b>	<b>0</b>	<b>214,780,247</b>	<b>222,002,235</b>		<b>18,744,110</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%</b>	<b>20,813,559</b>	<b>1,119,116</b>	<b>(2,430,629)</b>	<b>0</b>	<b>19,502,046</b>	<b>20,157,803</b>		<b>1,701,965</b>
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV.COSTS - 15 YEARS	0	246,470	0	0	246,470	123,235	-	0
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 100.00%</b>	<b>0</b>	<b>246,470</b>	<b>0</b>	<b>0</b>	<b>246,470</b>	<b>123,235</b>		<b>0</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION</b>	<b>20,813,559</b>	<b>1,365,586</b>	<b>(2,430,629)</b>	<b>0</b>	<b>19,748,516</b>	<b>20,281,038</b>		<b>1,701,965</b>
<b>EMPIRE YARD BUILDING</b>								
390.1 STRUCTURES AND IMPROVEMENTS	14,670,918	269,151	(26,915)	0	14,913,154	14,792,036	1.84	273,175
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,917,489</b>	<b>35,178</b>	<b>(3,518)</b>	<b>0</b>	<b>1,949,149</b>	<b>1,933,319</b>		<b>35,704</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b>27,599,957</b>	<b>1,426,968</b>	<b>(2,443,564)</b>	<b>2,749</b>	<b>26,586,110</b>	<b>27,093,034</b>		<b>1,915,184</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%	7,072,406	365,656	(626,156)	704	6,812,611	6,942,509		490,760
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b>20,527,551</b>	<b>1,061,312</b>	<b>(1,817,408)</b>	<b>2,045</b>	<b>19,773,499</b>	<b>20,150,525</b>		<b>1,424,424</b>
<b>TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>	<b>233,592,457</b>	<b>23,220,920</b>	<b>(3,873,704)</b>	<b>2,045</b>	<b>252,941,717</b>	<b>243,267,088</b>		<b>7,387,044</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		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)		
<b>ELECTRIC PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
361	0	0	0	0	0	0	0	1,103	0	0	1,103	221
362	0	5,944	0	24,880	0	5,721	0	9,451	(195)	265	46,066	9,213
364	0	178,476	0	695,428	0	628,085	0	441,244	0	79,641	2,022,874	404,575
365	0	54,263	0	121,069	0	175,874	0	138,834	0	787,454	1,277,494	255,499
366	0	3,977	0	9,269	0	49	0	500	0	0	13,795	2,759
367	0	4,285	0	14,036	0	23,539	0	16,452	0	2,950	61,262	12,252
368.1	0	235	0	3,020	0	4,895	0	7,807	0	14,447	30,404	6,081
368.2	0	17,595	0	58,648	0	25,689	0	33,600	0	1,060	136,592	27,318
369	0	88,722	0	81,584	0	72,000	0	39,522	0	43,432	325,260	65,052
370.1	0	0	(59,469)	0	0	(76,928)	0	(68,289)	(38,693)	0	(243,379)	(48,676)
370.2	0	6,489	0	3,781	0	3,263	0	3,331	0	2,005	18,869	3,774
370.3	0	0	0	0	0	0	0	2,299	0	0	2,299	460
371	0	7,910	0	9,609	0	30,601	0	32,911	0	0	81,031	16,206
371.5	0	0	0	0	0	0	0	0	0	0	-	0
373	0	7,411	0	19,433	0	14,719	0	28,409	0	14,699	84,671	16,934
<b>TOTAL</b>	<b>0</b>	<b>375,307</b>	<b>(59,469)</b>	<b>1,040,757</b>	<b>0</b>	<b>907,507</b>	<b>0</b>	<b>687,174</b>	<b>(38,888)</b>	<b>945,953</b>	<b>3,858,341</b>	<b>771,668</b>
<b>GENERAL PLANT</b>												
390.1	0	0	0	0	0	0	0	174	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	0	0	(13,693)	0	0	(112)	0	1,099	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	0	0	63	0	0	0	5	68	14
398	0	0	0	419	0	8,277	0	30,752	0	0	39,448	7,890
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>(13,693)</b>	<b>419</b>	<b>0</b>	<b>8,228</b>	<b>0</b>	<b>32,025</b>	<b>0</b>	<b>5</b>	<b>26,984</b>	<b>5,398</b>
<b>TOTAL ELECTRIC</b>	<b>0</b>	<b>375,307</b>	<b>(73,162)</b>	<b>1,041,176</b>	<b>0</b>	<b>915,735</b>	<b>0</b>	<b>719,199</b>	<b>(38,888)</b>	<b>945,958</b>	<b>3,885,325</b>	<b>777,066</b>
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 25.6247%												
	0	0	(3,509)	107	0	2,108	0	8,206	0	1	6,915	1,383
<b>TOTAL</b>	<b>0</b>	<b>375,307</b>	<b>(69,653)</b>	<b>1,041,069</b>	<b>0</b>	<b>913,627</b>	<b>0</b>	<b>710,993</b>	<b>(38,888)</b>	<b>945,957</b>	<b>3,878,410</b>	<b>775,683</b>



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

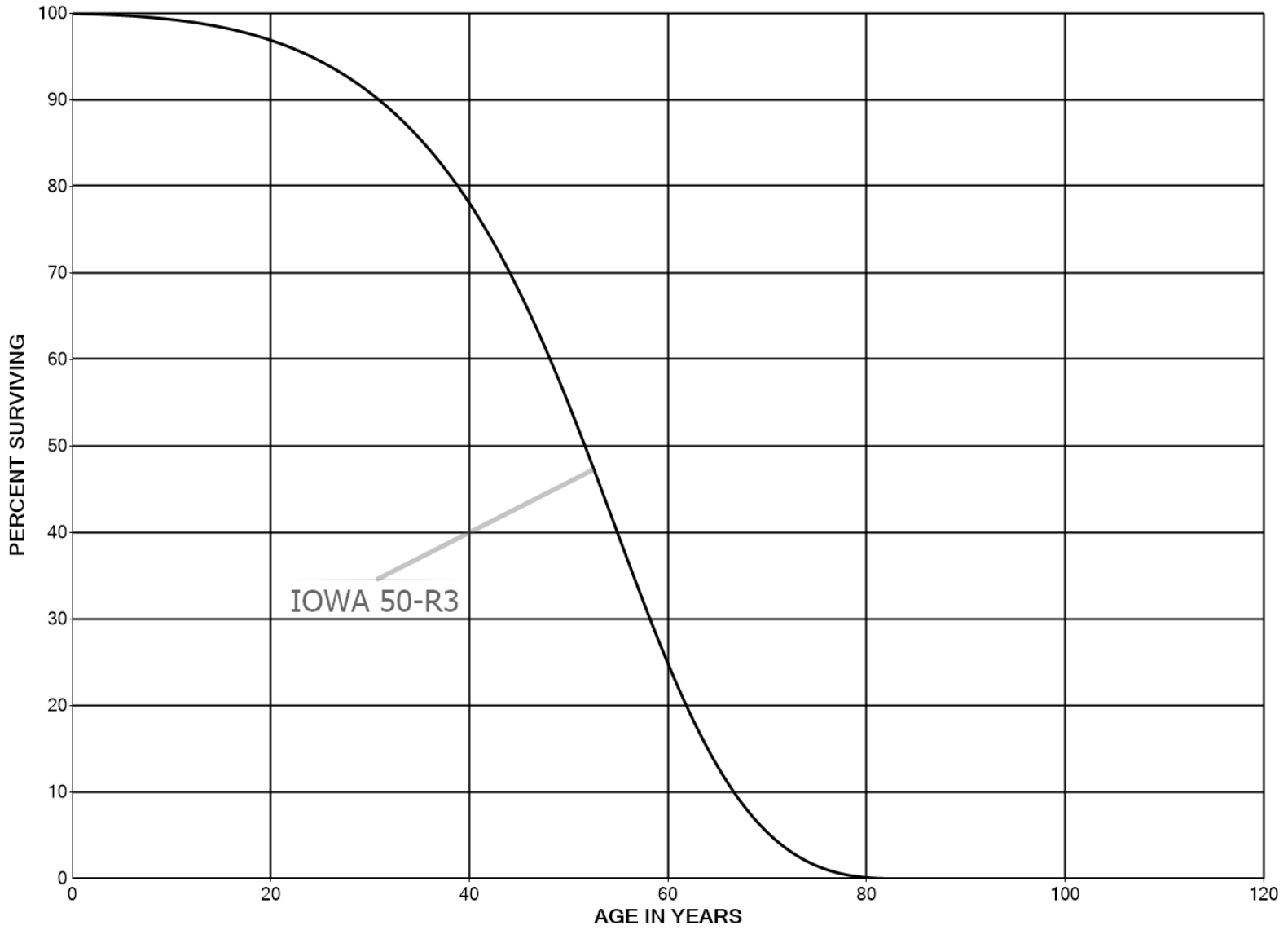
ACCOUNT (1)	2019		2020		2021		2022		2023		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>0</b>	<b>375,307</b>	<b>(69,653)</b>	<b>1,041,069</b>	<b>0</b>	<b>913,627</b>	<b>0</b>	<b>710,993</b>	<b>(38,888)</b>	<b>945,957</b>	<b>3,878,410</b>	<b>775,683</b>

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## **PART VI. SERVICE LIFE STATISTICS**

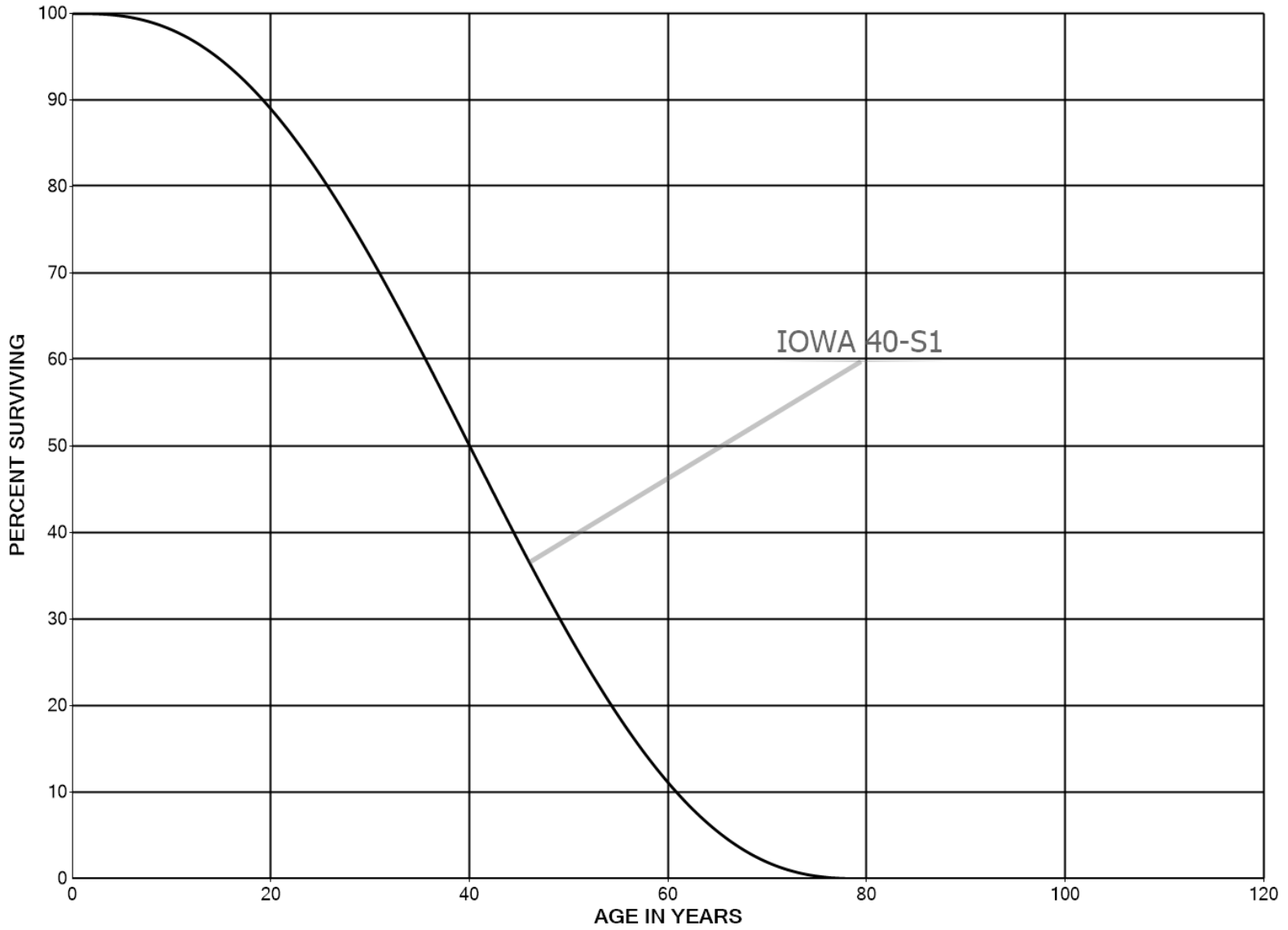


UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 361 - STRUCTURES AND IMPROVEMENTS  
SMOOTH SURVIVOR CURVE





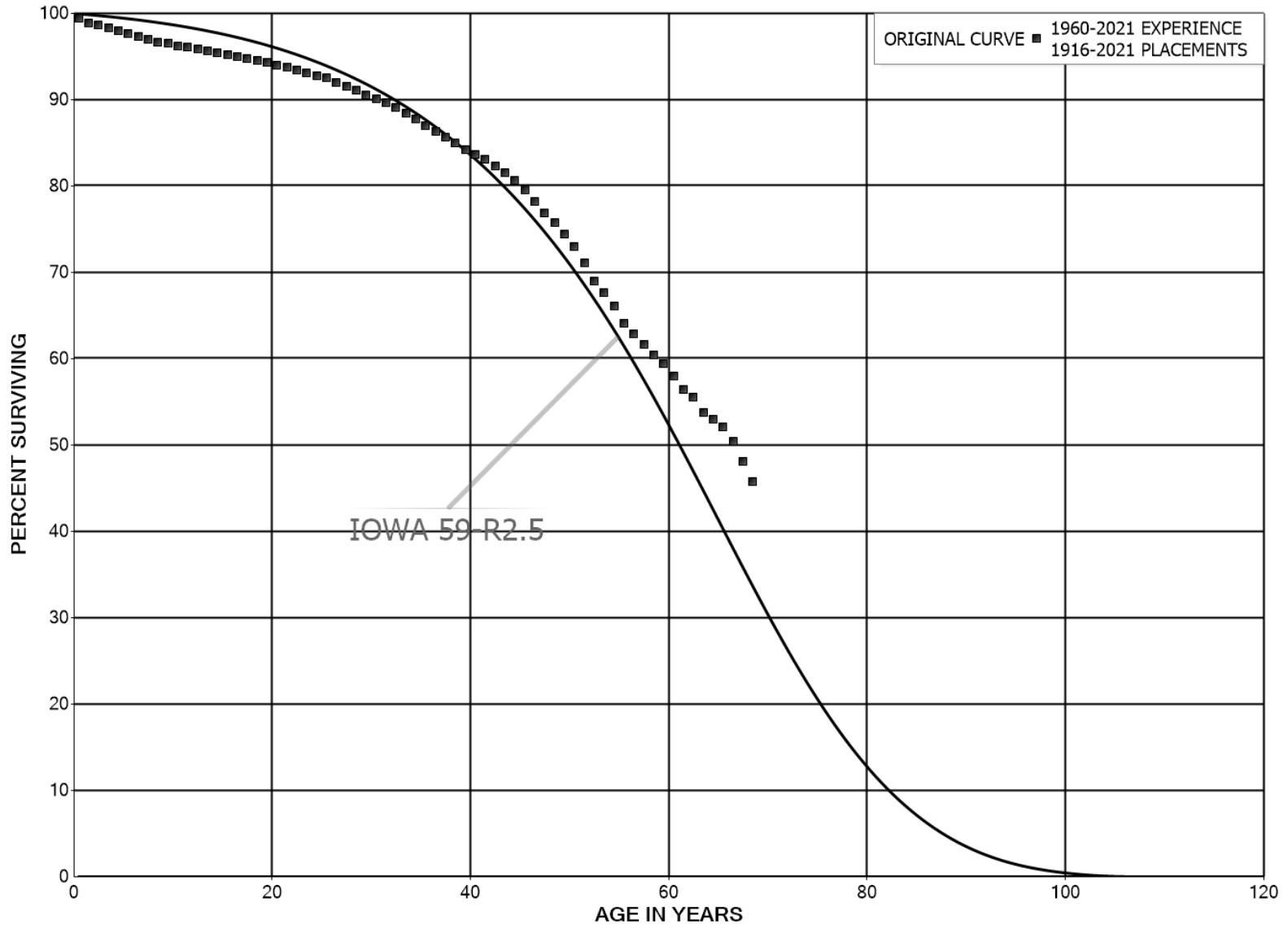
UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 362 - STATION EQUIPMENT  
SMOOTH SURVIVOR CURVE







UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 364 - POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,450,850	290,038	0.0055	0.9945	100.00
0.5	49,110,906	298,393	0.0061	0.9939	99.45
1.5	46,037,195	113,341	0.0025	0.9975	98.84
2.5	41,810,941	153,407	0.0037	0.9963	98.60
3.5	40,096,410	127,411	0.0032	0.9968	98.24
4.5	37,845,330	118,991	0.0031	0.9969	97.93
5.5	35,979,986	108,050	0.0030	0.9970	97.62
6.5	34,383,423	136,649	0.0040	0.9960	97.32
7.5	32,645,715	94,119	0.0029	0.9971	96.94
8.5	31,423,253	65,404	0.0021	0.9979	96.66
9.5	30,555,405	72,713	0.0024	0.9976	96.46
10.5	29,141,165	53,128	0.0018	0.9982	96.23
11.5	28,145,876	58,891	0.0021	0.9979	96.05
12.5	27,074,451	58,403	0.0022	0.9978	95.85
13.5	26,017,677	79,483	0.0031	0.9969	95.64
14.5	25,118,801	47,967	0.0019	0.9981	95.35
15.5	24,044,207	49,360	0.0021	0.9979	95.17
16.5	22,932,153	52,140	0.0023	0.9977	94.97
17.5	21,789,870	57,796	0.0027	0.9973	94.76
18.5	20,792,852	56,582	0.0027	0.9973	94.51
19.5	19,959,721	64,275	0.0032	0.9968	94.25
20.5	19,005,265	53,754	0.0028	0.9972	93.95
21.5	18,315,764	60,867	0.0033	0.9967	93.68
22.5	17,532,919	56,955	0.0032	0.9968	93.37
23.5	16,596,273	54,981	0.0033	0.9967	93.07
24.5	15,637,708	49,608	0.0032	0.9968	92.76
25.5	14,392,444	74,255	0.0052	0.9948	92.46
26.5	13,085,592	67,905	0.0052	0.9948	91.99
27.5	12,085,915	65,920	0.0055	0.9945	91.51
28.5	11,287,838	66,103	0.0059	0.9941	91.01
29.5	10,287,350	48,282	0.0047	0.9953	90.48
30.5	9,537,612	46,208	0.0048	0.9952	90.05
31.5	8,872,527	57,889	0.0065	0.9935	89.62
32.5	8,158,328	58,825	0.0072	0.9928	89.03
33.5	7,662,194	53,794	0.0070	0.9930	88.39
34.5	7,194,537	69,255	0.0096	0.9904	87.77
35.5	6,784,542	45,958	0.0068	0.9932	86.92
36.5	6,482,953	51,262	0.0079	0.9921	86.34
37.5	6,103,917	53,223	0.0087	0.9913	85.65
38.5	5,736,972	46,580	0.0081	0.9919	84.91

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,415,058	41,056	0.0076	0.9924	84.22
40.5	5,119,321	32,807	0.0064	0.9936	83.58
41.5	4,811,736	42,605	0.0089	0.9911	83.04
42.5	4,398,316	43,445	0.0099	0.9901	82.31
43.5	4,042,066	43,698	0.0108	0.9892	81.49
44.5	3,721,262	50,921	0.0137	0.9863	80.61
45.5	3,409,438	57,328	0.0168	0.9832	79.51
46.5	3,104,987	52,841	0.0170	0.9830	78.17
47.5	2,735,988	38,750	0.0142	0.9858	76.84
48.5	2,457,969	44,857	0.0182	0.9818	75.75
49.5	2,261,321	41,778	0.0185	0.9815	74.37
50.5	2,002,083	51,531	0.0257	0.9743	73.00
51.5	1,793,701	54,087	0.0302	0.9698	71.12
52.5	1,617,643	33,000	0.0204	0.9796	68.97
53.5	1,495,975	33,267	0.0222	0.9778	67.57
54.5	1,403,639	42,071	0.0300	0.9700	66.06
55.5	1,281,841	25,377	0.0198	0.9802	64.08
56.5	1,154,042	23,047	0.0200	0.9800	62.82
57.5	1,067,950	19,325	0.0181	0.9819	61.56
58.5	986,610	17,636	0.0179	0.9821	60.45
59.5	923,663	21,334	0.0231	0.9769	59.37
60.5	849,183	24,103	0.0284	0.9716	58.00
61.5	787,772	12,286	0.0156	0.9844	56.35
62.5	729,716	23,009	0.0315	0.9685	55.47
63.5	661,515	8,957	0.0135	0.9865	53.72
64.5	626,042	10,423	0.0166	0.9834	52.99
65.5	586,198	19,413	0.0331	0.9669	52.11
66.5	525,214	24,199	0.0461	0.9539	50.39
67.5	474,156	23,452	0.0495	0.9505	48.06
68.5	428,073	9,923	0.0232	0.9768	45.69
69.5	393,084	12,140	0.0309	0.9691	44.63
70.5	346,590	11,266	0.0325	0.9675	43.25
71.5	317,595	10,230	0.0322	0.9678	41.84
72.5	285,477	7,684	0.0269	0.9731	40.50
73.5	253,195	10,586	0.0418	0.9582	39.41
74.5	226,660	4,049	0.0179	0.9821	37.76
75.5	200,396	4,161	0.0208	0.9792	37.08
76.5	180,552	4,760	0.0264	0.9736	36.31
77.5	162,388	2,499	0.0154	0.9846	35.36
78.5	145,002	1,304	0.0090	0.9910	34.81

UGI UTILITIES, INC. - ELECTRIC DIVISION

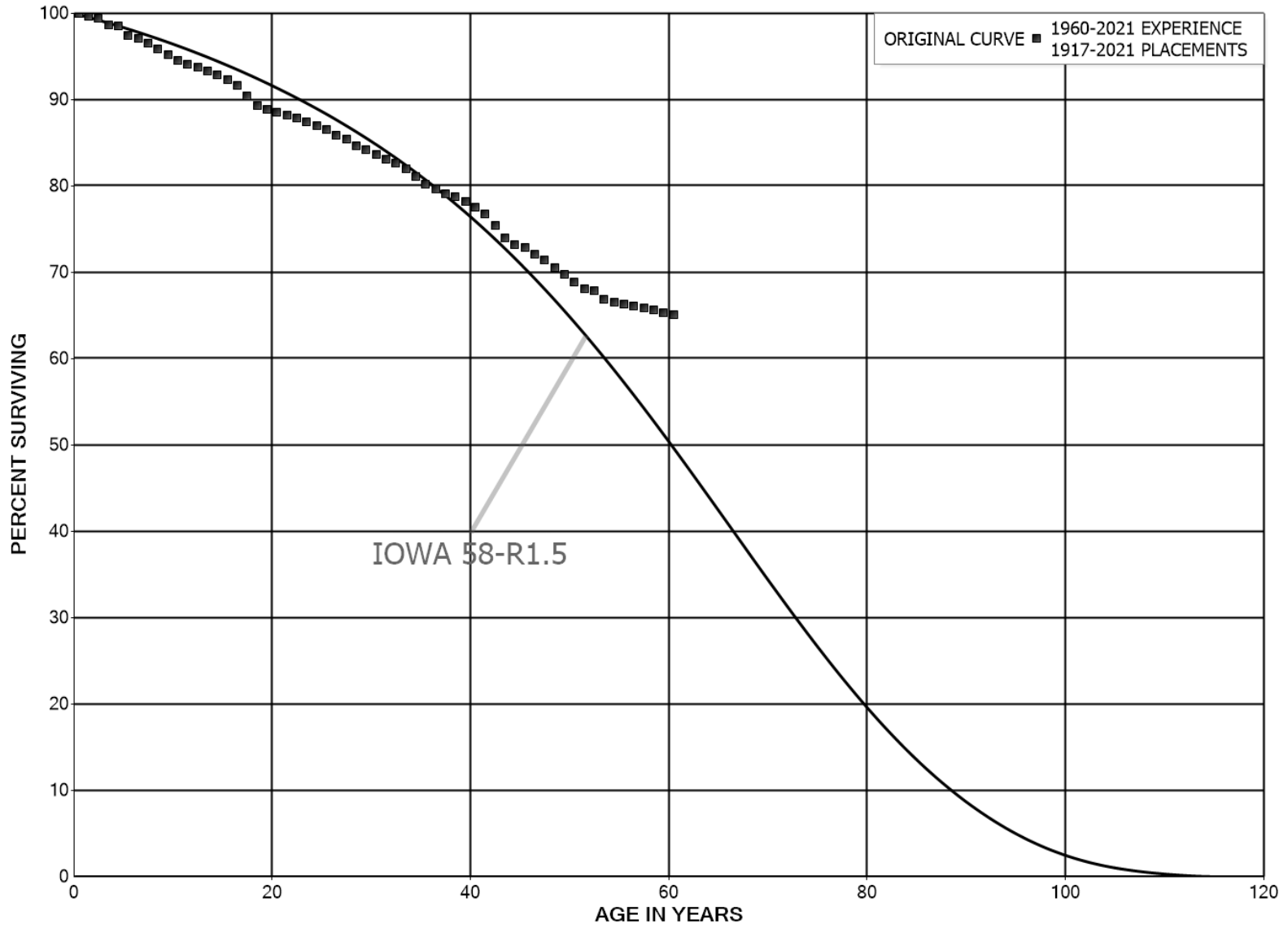
ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	132,776	981	0.0074	0.9926	34.50	
80.5	116,275	1,451	0.0125	0.9875	34.25	
81.5	107,337	801	0.0075	0.9925	33.82	
82.5	101,034	8,873	0.0878	0.9122	33.57	
83.5	88,518	2,628	0.0297	0.9703	30.62	
84.5	78,868	4,414	0.0560	0.9440	29.71	
85.5	59,584	3,509	0.0589	0.9411	28.05	
86.5	43,637	1,176	0.0269	0.9731	26.39	
87.5	36,451	1,032	0.0283	0.9717	25.68	
88.5	28,008	354	0.0126	0.9874	24.96	
89.5	24,545	260	0.0106	0.9894	24.64	
90.5	23,913	77	0.0032	0.9968	24.38	
91.5	20,803	3,377	0.1623	0.8377	24.30	
92.5	16,573	162	0.0098	0.9902	20.36	
93.5	15,073		0.0000	1.0000	20.16	
94.5	13,892		0.0000	1.0000	20.16	
95.5	12,388	77	0.0062	0.9938	20.16	
96.5	12,311		0.0000	1.0000	20.03	
97.5	12,185		0.0000	1.0000	20.03	
98.5	11,982		0.0000	1.0000	20.03	
99.5	11,935		0.0000	1.0000	20.03	
100.5	11,871		0.0000	1.0000	20.03	
101.5	6,555		0.0000	1.0000	20.03	
102.5					20.03	



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,923,394	18,009	0.0004	0.9996	100.00
0.5	47,568,094	143,251	0.0030	0.9970	99.96
1.5	42,050,076	124,322	0.0030	0.9970	99.66
2.5	37,805,272	267,256	0.0071	0.9929	99.37
3.5	35,745,254	75,794	0.0021	0.9979	98.67
4.5	33,075,831	348,913	0.0105	0.9895	98.46
5.5	30,415,157	118,153	0.0039	0.9961	97.42
6.5	28,288,915	154,754	0.0055	0.9945	97.04
7.5	26,497,432	182,760	0.0069	0.9931	96.51
8.5	24,627,636	161,004	0.0065	0.9935	95.84
9.5	23,317,686	171,688	0.0074	0.9926	95.22
10.5	22,421,644	113,304	0.0051	0.9949	94.52
11.5	21,550,536	69,490	0.0032	0.9968	94.04
12.5	20,378,033	94,561	0.0046	0.9954	93.74
13.5	19,075,769	100,976	0.0053	0.9947	93.30
14.5	17,806,770	100,458	0.0056	0.9944	92.81
15.5	17,005,179	132,179	0.0078	0.9922	92.28
16.5	15,842,248	204,098	0.0129	0.9871	91.57
17.5	15,059,244	182,310	0.0121	0.9879	90.39
18.5	14,279,528	76,246	0.0053	0.9947	89.29
19.5	13,773,329	44,799	0.0033	0.9967	88.81
20.5	13,105,092	50,498	0.0039	0.9961	88.53
21.5	12,654,689	56,391	0.0045	0.9955	88.18
22.5	12,100,255	47,655	0.0039	0.9961	87.79
23.5	11,384,703	64,886	0.0057	0.9943	87.45
24.5	10,661,050	49,095	0.0046	0.9954	86.95
25.5	9,818,419	77,631	0.0079	0.9921	86.55
26.5	8,932,625	45,343	0.0051	0.9949	85.86
27.5	8,375,489	74,973	0.0090	0.9910	85.43
28.5	7,930,251	50,311	0.0063	0.9937	84.66
29.5	7,285,728	44,872	0.0062	0.9938	84.13
30.5	6,766,498	41,449	0.0061	0.9939	83.61
31.5	6,461,164	40,494	0.0063	0.9937	83.10
32.5	6,181,757	45,584	0.0074	0.9926	82.57
33.5	5,965,021	62,643	0.0105	0.9895	81.97
34.5	5,803,115	64,078	0.0110	0.9890	81.10
35.5	5,596,746	44,738	0.0080	0.9920	80.21
36.5	5,438,677	32,772	0.0060	0.9940	79.57
37.5	5,303,210	26,365	0.0050	0.9950	79.09
38.5	5,159,781	32,273	0.0063	0.9937	78.70

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,925,445	44,107	0.0090	0.9910	78.20
40.5	4,680,009	45,237	0.0097	0.9903	77.50
41.5	4,466,200	79,609	0.0178	0.9822	76.75
42.5	4,171,933	80,241	0.0192	0.9808	75.39
43.5	3,860,013	38,152	0.0099	0.9901	73.94
44.5	3,486,350	19,559	0.0056	0.9944	73.20
45.5	3,248,210	32,321	0.0100	0.9900	72.79
46.5	2,932,078	28,832	0.0098	0.9902	72.07
47.5	2,642,571	32,784	0.0124	0.9876	71.36
48.5	2,450,269	25,764	0.0105	0.9895	70.48
49.5	2,321,756	29,149	0.0126	0.9874	69.73
50.5	2,082,585	22,492	0.0108	0.9892	68.86
51.5	1,877,960	8,558	0.0046	0.9954	68.12
52.5	1,655,512	24,963	0.0151	0.9849	67.81
53.5	1,531,898	6,819	0.0045	0.9955	66.78
54.5	1,464,879	4,512	0.0031	0.9969	66.49
55.5	1,408,728	5,536	0.0039	0.9961	66.28
56.5	1,307,054	2,881	0.0022	0.9978	66.02
57.5	1,189,491	5,311	0.0045	0.9955	65.87
58.5	1,102,692	4,876	0.0044	0.9956	65.58
59.5	1,042,805	4,290	0.0041	0.9959	65.29
60.5	981,505	6,714	0.0068	0.9932	65.02
61.5	938,996	16,199	0.0173	0.9827	64.58
62.5	888,817	14,144	0.0159	0.9841	63.46
63.5	849,122	6,407	0.0075	0.9925	62.45
64.5	790,794	10,080	0.0127	0.9873	61.98
65.5	745,578	3,100	0.0042	0.9958	61.19
66.5	685,213	2,733	0.0040	0.9960	60.94
67.5	646,643	3,601	0.0056	0.9944	60.69
68.5	621,326	5,694	0.0092	0.9908	60.36
69.5	593,897	3,977	0.0067	0.9933	59.80
70.5	556,476	6,218	0.0112	0.9888	59.40
71.5	514,253	9,940	0.0193	0.9807	58.74
72.5	462,827	2,899	0.0063	0.9937	57.60
73.5	432,519	1,218	0.0028	0.9972	57.24
74.5	399,350	6,663	0.0167	0.9833	57.08
75.5	370,484	7,719	0.0208	0.9792	56.13
76.5	353,550	8,408	0.0238	0.9762	54.96
77.5	341,270	12,747	0.0374	0.9626	53.65
78.5	323,138	5,396	0.0167	0.9833	51.65

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

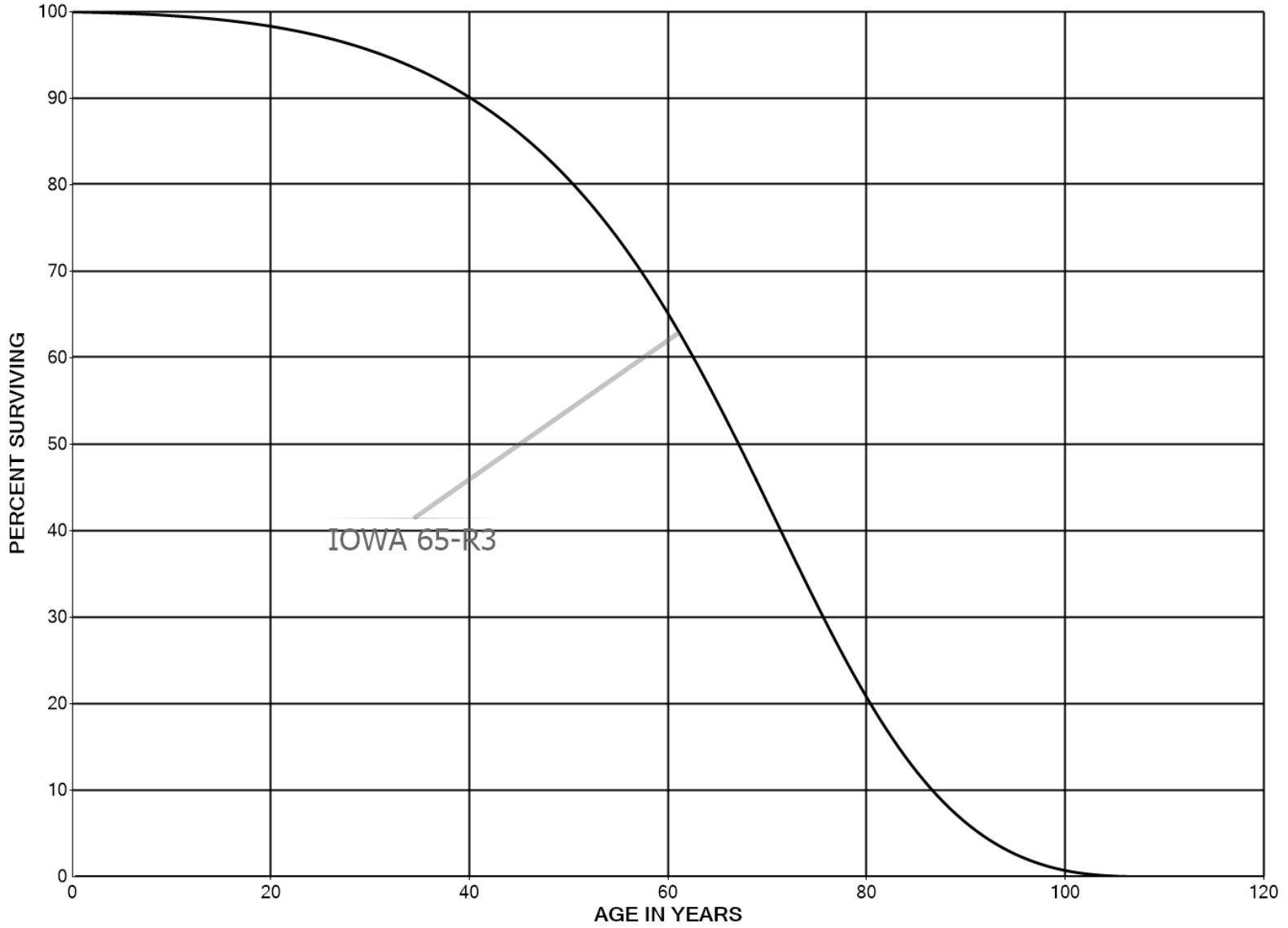
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	315,190	4,723	0.0150	0.9850	50.79	
80.5	301,085	2,601	0.0086	0.9914	50.03	
81.5	286,067	1,677	0.0059	0.9941	49.59	
82.5	265,819	2,442	0.0092	0.9908	49.30	
83.5	253,801	1,733	0.0068	0.9932	48.85	
84.5	247,156	1,543	0.0062	0.9938	48.52	
85.5	243,714	1,825	0.0075	0.9925	48.21	
86.5	233,624	1,864	0.0080	0.9920	47.85	
87.5	213,888	954	0.0045	0.9955	47.47	
88.5	189,483	2,215	0.0117	0.9883	47.26	
89.5	170,870	1,432	0.0084	0.9916	46.71	
90.5	155,404	1,095	0.0070	0.9930	46.31	
91.5	123,944	3,401	0.0274	0.9726	45.99	
92.5	105,324	1,734	0.0165	0.9835	44.73	
93.5	83,410	762	0.0091	0.9909	43.99	
94.5	65,815	309	0.0047	0.9953	43.59	
95.5	20,924		0.0000	1.0000	43.38	
96.5	4,829	1,190	0.2464	0.7536	43.38	
97.5					32.69	



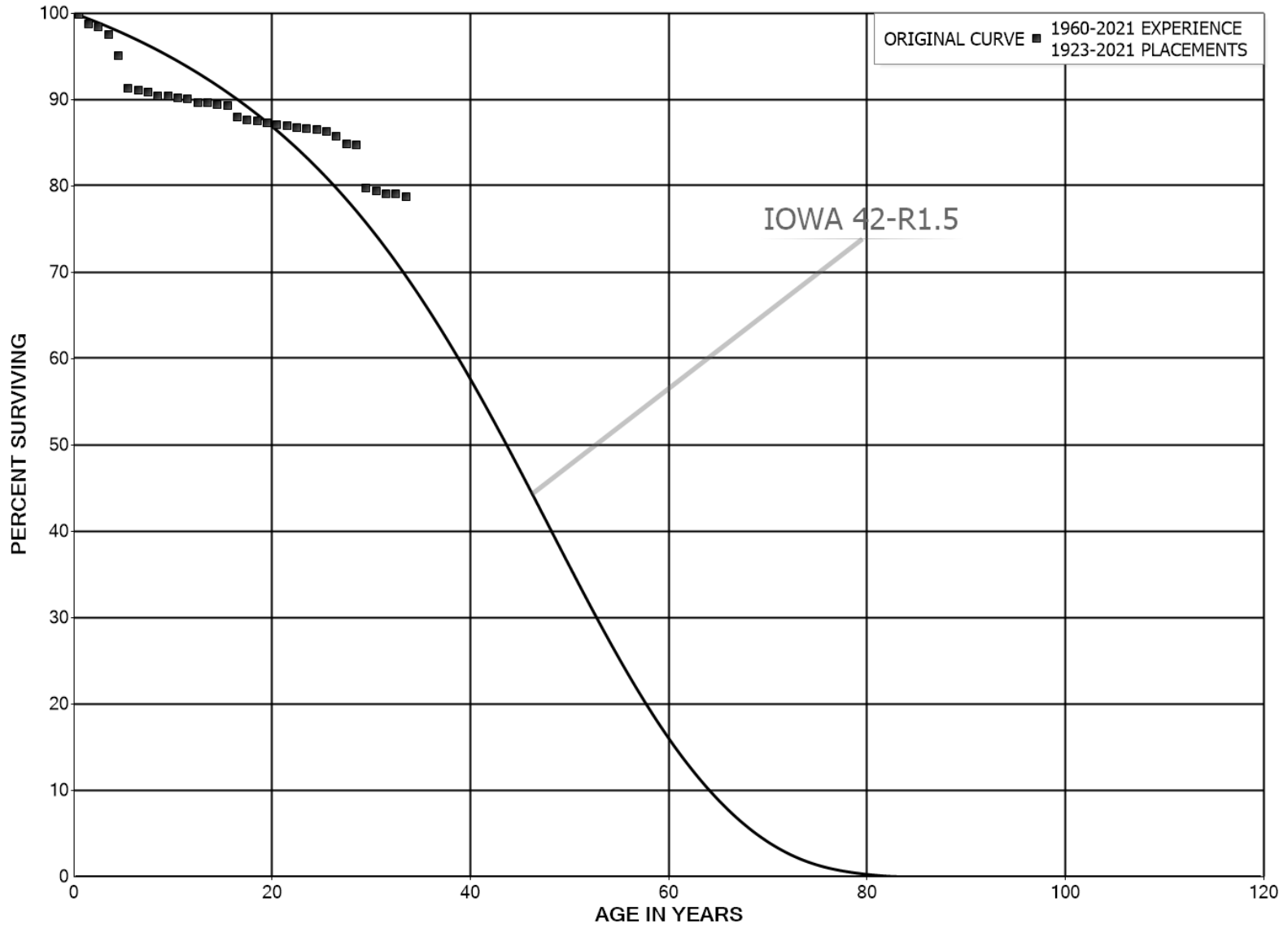


UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 366 - UNDERGROUND CONDUIT  
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,229,376	26,459	0.0017	0.9983	100.00
0.5	14,112,736	156,386	0.0111	0.9889	99.83
1.5	12,711,851	48,013	0.0038	0.9962	98.72
2.5	11,638,414	95,535	0.0082	0.9918	98.35
3.5	10,069,747	258,049	0.0256	0.9744	97.54
4.5	8,782,349	347,870	0.0396	0.9604	95.04
5.5	8,349,645	20,323	0.0024	0.9976	91.28
6.5	8,084,184	17,928	0.0022	0.9978	91.05
7.5	7,502,902	36,109	0.0048	0.9952	90.85
8.5	7,087,727	5,116	0.0007	0.9993	90.41
9.5	6,908,064	12,815	0.0019	0.9981	90.35
10.5	6,457,976	12,025	0.0019	0.9981	90.18
11.5	6,174,225	24,129	0.0039	0.9961	90.01
12.5	5,984,480	3,059	0.0005	0.9995	89.66
13.5	5,286,305	10,493	0.0020	0.9980	89.62
14.5	5,120,809	11,752	0.0023	0.9977	89.44
15.5	4,856,965	69,661	0.0143	0.9857	89.23
16.5	4,489,302	15,236	0.0034	0.9966	87.95
17.5	4,368,092	5,574	0.0013	0.9987	87.65
18.5	4,320,961	11,916	0.0028	0.9972	87.54
19.5	4,148,988	11,750	0.0028	0.9972	87.30
20.5	3,706,579	4,992	0.0013	0.9987	87.05
21.5	3,497,343	7,614	0.0022	0.9978	86.94
22.5	3,294,196	6,754	0.0021	0.9979	86.75
23.5	3,016,385	941	0.0003	0.9997	86.57
24.5	2,667,628	8,159	0.0031	0.9969	86.54
25.5	2,345,420	13,603	0.0058	0.9942	86.28
26.5	2,113,353	24,569	0.0116	0.9884	85.78
27.5	1,947,992	1,715	0.0009	0.9991	84.78
28.5	1,802,474	105,056	0.0583	0.9417	84.71
29.5	1,579,127	7,358	0.0047	0.9953	79.77
30.5	1,364,824	5,867	0.0043	0.9957	79.40
31.5	1,232,641	601	0.0005	0.9995	79.06
32.5	1,056,636	3,230	0.0031	0.9969	79.02
33.5	932,150	2,757	0.0030	0.9970	78.78
34.5	872,686	3,163	0.0036	0.9964	78.54
35.5	794,558	2,776	0.0035	0.9965	78.26
36.5	758,950	123	0.0002	0.9998	77.98
37.5	732,710		0.0000	1.0000	77.97
38.5	674,814		0.0000	1.0000	77.97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	647,769	2,610	0.0040	0.9960	77.97
40.5	608,871		0.0000	1.0000	77.66
41.5	577,600		0.0000	1.0000	77.66
42.5	516,508		0.0000	1.0000	77.66
43.5	465,091		0.0000	1.0000	77.66
44.5	380,327		0.0000	1.0000	77.66
45.5	335,277		0.0000	1.0000	77.66
46.5	234,432		0.0000	1.0000	77.66
47.5	163,575		0.0000	1.0000	77.66
48.5	129,054	289	0.0022	0.9978	77.66
49.5	87,683	1,755	0.0200	0.9800	77.48
50.5	75,455	504	0.0067	0.9933	75.93
51.5	64,459		0.0000	1.0000	75.43
52.5	57,835		0.0000	1.0000	75.43
53.5	51,915		0.0000	1.0000	75.43
54.5	40,085	928	0.0232	0.9768	75.43
55.5	39,031		0.0000	1.0000	73.68
56.5	39,031	14,198	0.3638	0.6362	73.68
57.5	23,908		0.0000	1.0000	46.88
58.5	23,908	958	0.0401	0.9599	46.88
59.5	22,951	151	0.0066	0.9934	45.00
60.5	22,800		0.0000	1.0000	44.70
61.5	22,800	1,898	0.0832	0.9168	44.70
62.5	20,902		0.0000	1.0000	40.98
63.5	20,902		0.0000	1.0000	40.98
64.5	159		0.0000	1.0000	40.98
65.5	159		0.0000	1.0000	40.98
66.5	159		0.0000	1.0000	40.98
67.5	159		0.0000	1.0000	40.98
68.5	159		0.0000	1.0000	40.98
69.5	159		0.0000	1.0000	40.98
70.5	159		0.0000	1.0000	40.98
71.5	159		0.0000	1.0000	40.98
72.5	159		0.0000	1.0000	40.98
73.5	159		0.0000	1.0000	40.98
74.5	159		0.0000	1.0000	40.98
75.5	159		0.0000	1.0000	40.98
76.5	159		0.0000	1.0000	40.98
77.5	159		0.0000	1.0000	40.98
78.5	159		0.0000	1.0000	40.98

UGI UTILITIES, INC. - ELECTRIC DIVISION

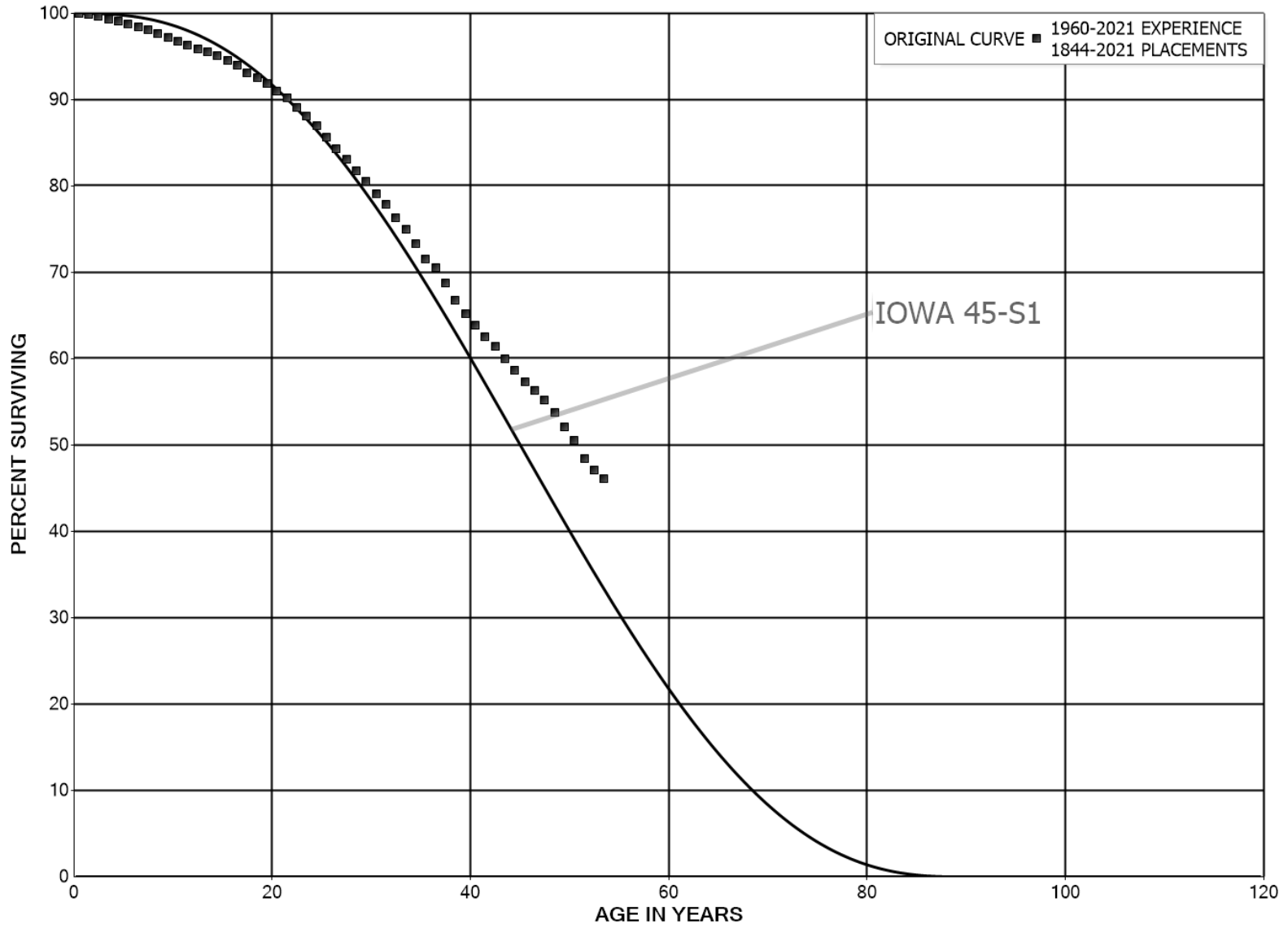
ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	159		0.0000	1.0000	40.98
80.5	159		0.0000	1.0000	40.98
81.5	159		0.0000	1.0000	40.98
82.5	159		0.0000	1.0000	40.98
83.5	159		0.0000	1.0000	40.98
84.5	159		0.0000	1.0000	40.98
85.5	159		0.0000	1.0000	40.98
86.5	159		0.0000	1.0000	40.98
87.5	159		0.0000	1.0000	40.98
88.5	159	159	1.0000		40.98
89.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 368.1 - TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1844-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,004,310	4,965	0.0003	0.9997	100.00
0.5	18,055,466	27,695	0.0015	0.9985	99.97
1.5	17,159,938	44,051	0.0026	0.9974	99.82
2.5	16,643,795	38,017	0.0023	0.9977	99.56
3.5	16,053,348	46,226	0.0029	0.9971	99.34
4.5	15,594,704	59,595	0.0038	0.9962	99.05
5.5	15,363,498	36,652	0.0024	0.9976	98.67
6.5	15,054,740	58,318	0.0039	0.9961	98.44
7.5	14,893,741	70,392	0.0047	0.9953	98.06
8.5	14,491,238	64,111	0.0044	0.9956	97.59
9.5	14,034,534	55,719	0.0040	0.9960	97.16
10.5	13,736,565	62,909	0.0046	0.9954	96.77
11.5	13,597,469	63,201	0.0046	0.9954	96.33
12.5	13,166,515	52,453	0.0040	0.9960	95.88
13.5	12,626,434	52,464	0.0042	0.9958	95.50
14.5	12,143,326	72,043	0.0059	0.9941	95.10
15.5	11,977,463	77,361	0.0065	0.9935	94.54
16.5	11,632,251	110,196	0.0095	0.9905	93.93
17.5	11,244,096	69,271	0.0062	0.9938	93.04
18.5	11,013,082	77,693	0.0071	0.9929	92.47
19.5	10,617,335	95,162	0.0090	0.9910	91.81
20.5	10,213,215	92,929	0.0091	0.9909	90.99
21.5	9,725,172	120,952	0.0124	0.9876	90.16
22.5	9,200,557	97,132	0.0106	0.9894	89.04
23.5	8,722,439	108,939	0.0125	0.9875	88.10
24.5	8,281,969	132,198	0.0160	0.9840	87.00
25.5	7,815,576	116,928	0.0150	0.9850	85.61
26.5	7,364,231	109,588	0.0149	0.9851	84.33
27.5	6,995,402	113,637	0.0162	0.9838	83.08
28.5	6,675,526	101,584	0.0152	0.9848	81.73
29.5	6,199,337	105,306	0.0170	0.9830	80.48
30.5	5,787,767	95,840	0.0166	0.9834	79.12
31.5	5,382,320	105,754	0.0196	0.9804	77.81
32.5	4,980,523	85,772	0.0172	0.9828	76.28
33.5	4,676,322	102,814	0.0220	0.9780	74.96
34.5	4,366,611	105,200	0.0241	0.9759	73.32
35.5	4,134,901	62,085	0.0150	0.9850	71.55
36.5	3,853,649	96,662	0.0251	0.9749	70.48
37.5	3,612,783	104,216	0.0288	0.9712	68.71
38.5	3,367,643	79,402	0.0236	0.9764	66.73

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,075,187	64,741	0.0211	0.9789	65.15
40.5	2,898,410	56,732	0.0196	0.9804	63.78
41.5	2,665,758	50,609	0.0190	0.9810	62.53
42.5	2,469,469	54,925	0.0222	0.9778	61.35
43.5	2,250,689	53,323	0.0237	0.9763	59.98
44.5	2,036,395	42,551	0.0209	0.9791	58.56
45.5	1,836,045	34,728	0.0189	0.9811	57.34
46.5	1,591,279	31,279	0.0197	0.9803	56.25
47.5	1,391,407	37,246	0.0268	0.9732	55.15
48.5	1,113,926	32,917	0.0296	0.9704	53.67
49.5	961,163	29,300	0.0305	0.9695	52.08
50.5	830,087	34,013	0.0410	0.9590	50.50
51.5	662,226	18,975	0.0287	0.9713	48.43
52.5	541,877	10,919	0.0202	0.9798	47.04
53.5	439,152	9,287	0.0211	0.9789	46.09
54.5	361,558	11,091	0.0307	0.9693	45.12
55.5	309,145	7,635	0.0247	0.9753	43.73
56.5	287,742	4,510	0.0157	0.9843	42.65
57.5	259,785	7,307	0.0281	0.9719	41.98
58.5	245,659	3,952	0.0161	0.9839	40.80
59.5	234,257	5,385	0.0230	0.9770	40.15
60.5	212,875	4,488	0.0211	0.9789	39.22
61.5	189,915	5,399	0.0284	0.9716	38.40
62.5	158,679	6,006	0.0378	0.9622	37.31
63.5	99,823	2,707	0.0271	0.9729	35.89
64.5	85,036	6,186	0.0728	0.9272	34.92
65.5	76,839	1,455	0.0189	0.9811	32.38
66.5	53,747	3,369	0.0627	0.9373	31.77
67.5	43,956	898	0.0204	0.9796	29.78
68.5	42,389	1,373	0.0324	0.9676	29.17
69.5	40,506	423	0.0105	0.9895	28.22
70.5	40,083	1,253	0.0313	0.9687	27.93
71.5	38,830	539	0.0139	0.9861	27.05
72.5	25,529	454	0.0178	0.9822	26.68
73.5	16,361	4,109	0.2511	0.7489	26.20
74.5	12,252	1,157	0.0944	0.9056	19.62
75.5	11,095	336	0.0303	0.9697	17.77
76.5	10,759		0.0000	1.0000	17.23
77.5	10,759		0.0000	1.0000	17.23
78.5	10,094	51	0.0050	0.9950	17.23



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	10,043	539	0.0537	0.9463	17.15	
80.5	7,680	34	0.0045	0.9955	16.23	
81.5	7,646		0.0000	1.0000	16.15	
82.5	16,310		0.0000	1.0000	16.15	
83.5	16,310		0.0000	1.0000	16.15	
84.5	16,310		0.0000	1.0000	16.15	
85.5	16,310		0.0000	1.0000	16.15	
86.5	16,310		0.0000	1.0000	16.15	
87.5	16,310		0.0000	1.0000	16.15	
88.5	16,310	51	0.0031	0.9969	16.15	
89.5	16,259	4,931	0.3033	0.6967	16.10	
90.5	11,329	92	0.0081	0.9919	11.22	
91.5	11,237	190	0.0169	0.9831	11.13	
92.5	11,047		0.0000	1.0000	10.94	
93.5	11,047		0.0000	1.0000	10.94	
94.5	11,047		0.0000	1.0000	10.94	
95.5	11,047		0.0000	1.0000	10.94	
96.5	10,000		0.0000	1.0000	10.94	
97.5	833		0.0000	1.0000	10.94	
98.5	833		0.0000	1.0000	10.94	
99.5	833		0.0000	1.0000	10.94	
100.5	399		0.0000	1.0000	10.94	
101.5	399		0.0000	1.0000	10.94	
102.5	399		0.0000	1.0000	10.94	
103.5					10.94	
104.5						
105.5						
106.5						
107.5						
108.5						
109.5						
110.5						
111.5						
112.5						
113.5						
114.5						
115.5	296		0.0000			
116.5	296		0.0000			
117.5	296		0.0000			
118.5	296		0.0000			

UGI UTILITIES, INC. - ELECTRIC DIVISION

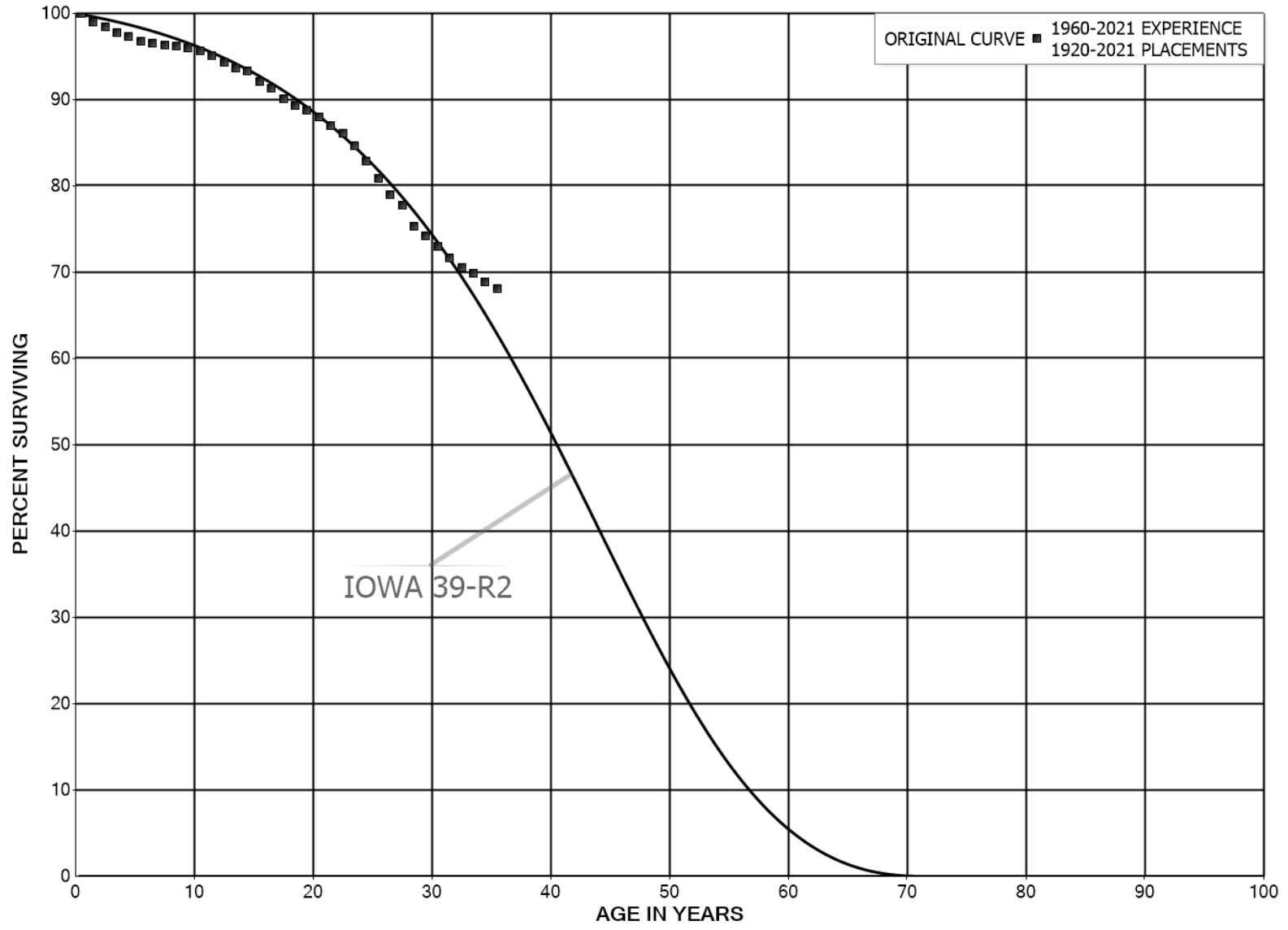
ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	296		0.0000		
120.5	296		0.0000		
121.5	296		0.0000		
122.5	296		0.0000		
123.5	296		0.0000		
124.5	296		0.0000		
125.5	296		0.0000		
126.5	296		0.0000		
127.5	296		0.0000		
128.5	296		0.0000		
129.5	296		0.0000		
130.5	296		0.0000		
131.5	296		0.0000		
132.5	296		0.0000		
133.5	296		0.0000		
134.5	296		0.0000		
135.5	296		0.0000		
136.5	296		0.0000		
137.5	296		0.0000		
138.5	296		0.0000		
139.5	296		0.0000		
140.5	296		0.0000		
141.5	296		0.0000		
142.5	296		0.0000		
143.5	296		0.0000		
144.5	296		0.0000		
145.5	296	296	1.0000		
146.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,190,468	1,240	0.0001	0.9999	100.00
0.5	12,408,211	122,344	0.0099	0.9901	99.99
1.5	11,995,091	79,426	0.0066	0.9934	99.00
2.5	10,907,026	63,175	0.0058	0.9942	98.35
3.5	10,768,662	58,478	0.0054	0.9946	97.78
4.5	10,352,114	51,298	0.0050	0.9950	97.25
5.5	10,029,218	23,810	0.0024	0.9976	96.77
6.5	9,794,779	26,276	0.0027	0.9973	96.54
7.5	9,634,470	6,506	0.0007	0.9993	96.28
8.5	9,358,307	22,706	0.0024	0.9976	96.21
9.5	9,141,355	37,673	0.0041	0.9959	95.98
10.5	9,012,134	49,779	0.0055	0.9945	95.58
11.5	8,802,240	68,171	0.0077	0.9923	95.06
12.5	8,511,654	64,039	0.0075	0.9925	94.32
13.5	8,213,652	24,721	0.0030	0.9970	93.61
14.5	7,787,529	101,494	0.0130	0.9870	93.33
15.5	7,375,937	65,061	0.0088	0.9912	92.11
16.5	7,030,043	99,217	0.0141	0.9859	91.30
17.5	6,619,495	54,047	0.0082	0.9918	90.01
18.5	6,114,259	35,570	0.0058	0.9942	89.28
19.5	5,807,717	50,411	0.0087	0.9913	88.76
20.5	5,516,396	61,763	0.0112	0.9888	87.99
21.5	5,238,576	58,965	0.0113	0.9887	87.00
22.5	4,909,397	80,155	0.0163	0.9837	86.02
23.5	4,534,404	92,655	0.0204	0.9796	84.62
24.5	4,043,308	100,195	0.0248	0.9752	82.89
25.5	3,614,494	85,691	0.0237	0.9763	80.83
26.5	3,115,183	45,983	0.0148	0.9852	78.92
27.5	2,745,220	87,460	0.0319	0.9681	77.75
28.5	2,425,964	34,408	0.0142	0.9858	75.28
29.5	2,048,354	33,707	0.0165	0.9835	74.21
30.5	1,773,414	33,826	0.0191	0.9809	72.99
31.5	1,568,995	23,635	0.0151	0.9849	71.60
32.5	1,396,177	13,864	0.0099	0.9901	70.52
33.5	1,239,943	16,511	0.0133	0.9867	69.82
34.5	1,110,666	13,381	0.0120	0.9880	68.89
35.5	964,583	8,149	0.0084	0.9916	68.06
36.5	849,475	8,123	0.0096	0.9904	67.48
37.5	778,747	6,583	0.0085	0.9915	66.84
38.5	707,704	6,102	0.0086	0.9914	66.27

UGI UTILITIES, INC. - ELECTRIC DIVISION

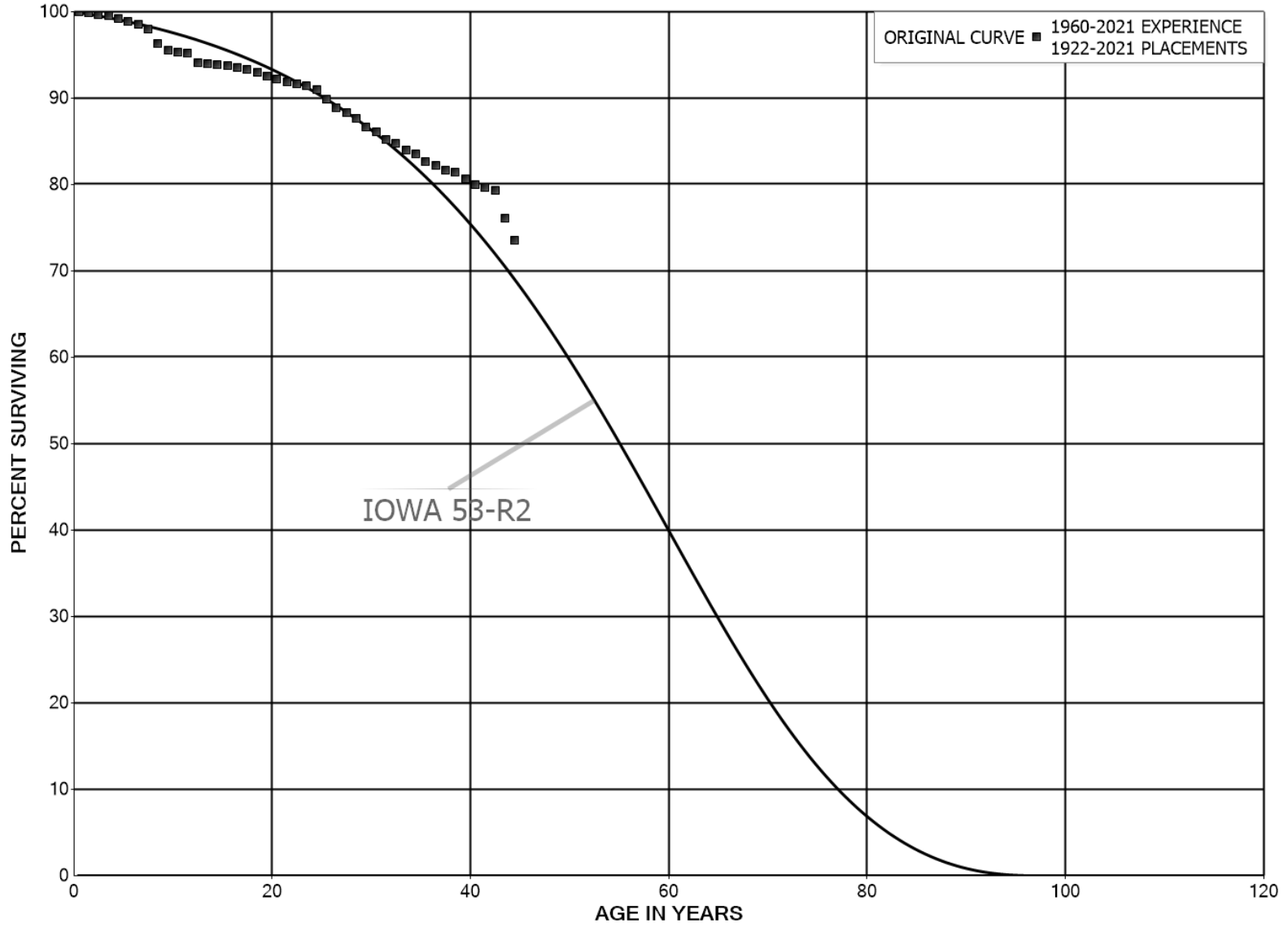
ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	634,069	6,087	0.0096	0.9904	65.70
40.5	571,140	3,223	0.0056	0.9944	65.07
41.5	509,277	1,107	0.0022	0.9978	64.70
42.5	424,723	1,145	0.0027	0.9973	64.56
43.5	408,322	1,339	0.0033	0.9967	64.39
44.5	387,767	1,503	0.0039	0.9961	64.18
45.5	332,866	4,138	0.0124	0.9876	63.93
46.5	251,787	18,577	0.0738	0.9262	63.13
47.5	194,725	7,365	0.0378	0.9622	58.48
48.5	150,424	3,662	0.0243	0.9757	56.26
49.5	127,373	5,865	0.0460	0.9540	54.89
50.5	116,314	12,833	0.1103	0.8897	52.37
51.5	102,142	7,500	0.0734	0.9266	46.59
52.5	94,641	3,626	0.0383	0.9617	43.17
53.5	90,484	14,086	0.1557	0.8443	41.51
54.5	74,227	24,998	0.3368	0.6632	35.05
55.5	47,156	16,055	0.3405	0.6595	23.25
56.5	30,519	9,812	0.3215	0.6785	15.33
57.5	19,592	7,302	0.3727	0.6273	10.40
58.5	11,739	4,436	0.3778	0.6222	6.53
59.5	6,497	2,073	0.3191	0.6809	4.06
60.5	3,322	631	0.1899	0.8101	2.76
61.5	2,691	288	0.1072	0.8928	2.24
62.5	2,402	193	0.0805	0.9195	2.00
63.5	2,209	166	0.0752	0.9248	1.84
64.5	2,043	152	0.0745	0.9255	1.70
65.5	1,891	252	0.1331	0.8669	1.57
66.5	1,639	198	0.1206	0.8794	1.36
67.5	1,441	106	0.0732	0.9268	1.20
68.5	1,336	491	0.3675	0.6325	1.11
69.5	845	61	0.0721	0.9279	0.70
70.5	784	127	0.1623	0.8377	0.65
71.5	657	29	0.0435	0.9565	0.55
72.5	628	6	0.0091	0.9909	0.52
73.5	622	29	0.0461	0.9539	0.52
74.5	594	80	0.1345	0.8655	0.49
75.5	514	93	0.1806	0.8194	0.43
76.5	421	138	0.3274	0.6726	0.35
77.5	283	239	0.8452	0.1548	0.24
78.5	44	44	1.0000		0.04
79.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 369 - SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,342,483	10,843	0.0007	0.9993	100.00
0.5	16,158,269	23,819	0.0015	0.9985	99.93
1.5	15,781,182	23,464	0.0015	0.9985	99.79
2.5	15,334,124	26,158	0.0017	0.9983	99.64
3.5	14,938,819	46,107	0.0031	0.9969	99.47
4.5	14,504,963	49,049	0.0034	0.9966	99.16
5.5	13,976,559	47,993	0.0034	0.9966	98.83
6.5	13,527,613	78,804	0.0058	0.9942	98.49
7.5	12,963,040	211,514	0.0163	0.9837	97.91
8.5	12,364,275	97,530	0.0079	0.9921	96.32
9.5	11,908,801	28,955	0.0024	0.9976	95.56
10.5	11,660,379	22,397	0.0019	0.9981	95.32
11.5	11,303,519	123,927	0.0110	0.9890	95.14
12.5	10,856,926	12,678	0.0012	0.9988	94.10
13.5	10,368,205	14,524	0.0014	0.9986	93.99
14.5	9,766,106	13,564	0.0014	0.9986	93.86
15.5	9,640,247	18,539	0.0019	0.9981	93.72
16.5	9,174,914	27,726	0.0030	0.9970	93.54
17.5	8,868,690	31,373	0.0035	0.9965	93.26
18.5	8,625,168	43,637	0.0051	0.9949	92.93
19.5	8,353,691	30,193	0.0036	0.9964	92.46
20.5	8,135,134	26,888	0.0033	0.9967	92.13
21.5	7,938,504	15,531	0.0020	0.9980	91.82
22.5	7,603,554	22,591	0.0030	0.9970	91.64
23.5	7,292,105	33,529	0.0046	0.9954	91.37
24.5	6,928,517	85,403	0.0123	0.9877	90.95
25.5	6,565,478	73,635	0.0112	0.9888	89.83
26.5	6,192,182	38,045	0.0061	0.9939	88.82
27.5	5,994,441	47,157	0.0079	0.9921	88.28
28.5	5,764,048	60,471	0.0105	0.9895	87.58
29.5	5,454,405	37,495	0.0069	0.9931	86.66
30.5	5,158,041	56,029	0.0109	0.9891	86.07
31.5	4,830,122	24,702	0.0051	0.9949	85.13
32.5	4,546,402	36,944	0.0081	0.9919	84.70
33.5	4,267,747	24,907	0.0058	0.9942	84.01
34.5	4,009,997	41,292	0.0103	0.9897	83.52
35.5	3,758,603	23,234	0.0062	0.9938	82.66
36.5	3,573,314	20,917	0.0059	0.9941	82.15
37.5	3,349,212	11,468	0.0034	0.9966	81.67
38.5	3,159,905	28,415	0.0090	0.9910	81.39

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,968,918	26,174	0.0088	0.9912	80.66	
40.5	2,752,420	10,534	0.0038	0.9962	79.94	
41.5	2,594,498	12,387	0.0048	0.9952	79.64	
42.5	2,382,562	97,554	0.0409	0.9591	79.26	
43.5	2,117,115	68,556	0.0324	0.9676	76.01	
44.5	1,893,493	5,931	0.0031	0.9969	73.55	
45.5	1,734,438	9,029	0.0052	0.9948	73.32	
46.5	1,584,611	9,946	0.0063	0.9937	72.94	
47.5	1,427,255	9,402	0.0066	0.9934	72.48	
48.5	1,140,438	4,653	0.0041	0.9959	72.00	
49.5	938,728	1,646	0.0018	0.9982	71.71	
50.5	704,788	779	0.0011	0.9989	71.58	
51.5	468,963	392	0.0008	0.9992	71.51	
52.5	305,866	692	0.0023	0.9977	71.45	
53.5	217,867	488	0.0022	0.9978	71.28	
54.5	157,642	623	0.0039	0.9961	71.12	
55.5	125,947	312	0.0025	0.9975	70.84	
56.5	102,365	653	0.0064	0.9936	70.67	
57.5	94,011	831	0.0088	0.9912	70.22	
58.5	66,294	859	0.0130	0.9870	69.60	
59.5	60,286	590	0.0098	0.9902	68.69	
60.5	59,218	295	0.0050	0.9950	68.02	
61.5	57,635	184	0.0032	0.9968	67.68	
62.5	56,810	117	0.0021	0.9979	67.47	
63.5	56,476	580	0.0103	0.9897	67.33	
64.5	55,896	1,515	0.0271	0.9729	66.64	
65.5	54,252	25	0.0005	0.9995	64.83	
66.5	53,894	26	0.0005	0.9995	64.80	
67.5	53,750	130	0.0024	0.9976	64.77	
68.5	53,620	737	0.0138	0.9862	64.61	
69.5	52,883	625	0.0118	0.9882	63.72	
70.5	52,258	2,925	0.0560	0.9440	62.97	
71.5	49,333	4,647	0.0942	0.9058	59.45	
72.5	44,686	9,896	0.2215	0.7785	53.85	
73.5	34,790	2,166	0.0622	0.9378	41.92	
74.5	32,554	5,025	0.1544	0.8456	39.31	
75.5	27,529	4,198	0.1525	0.8475	33.24	
76.5	23,331	3,302	0.1415	0.8585	28.17	
77.5	20,029	4,037	0.2016	0.7984	24.19	
78.5	15,992	3,159	0.1975	0.8025	19.31	



UGI UTILITIES, INC. - ELECTRIC DIVISION

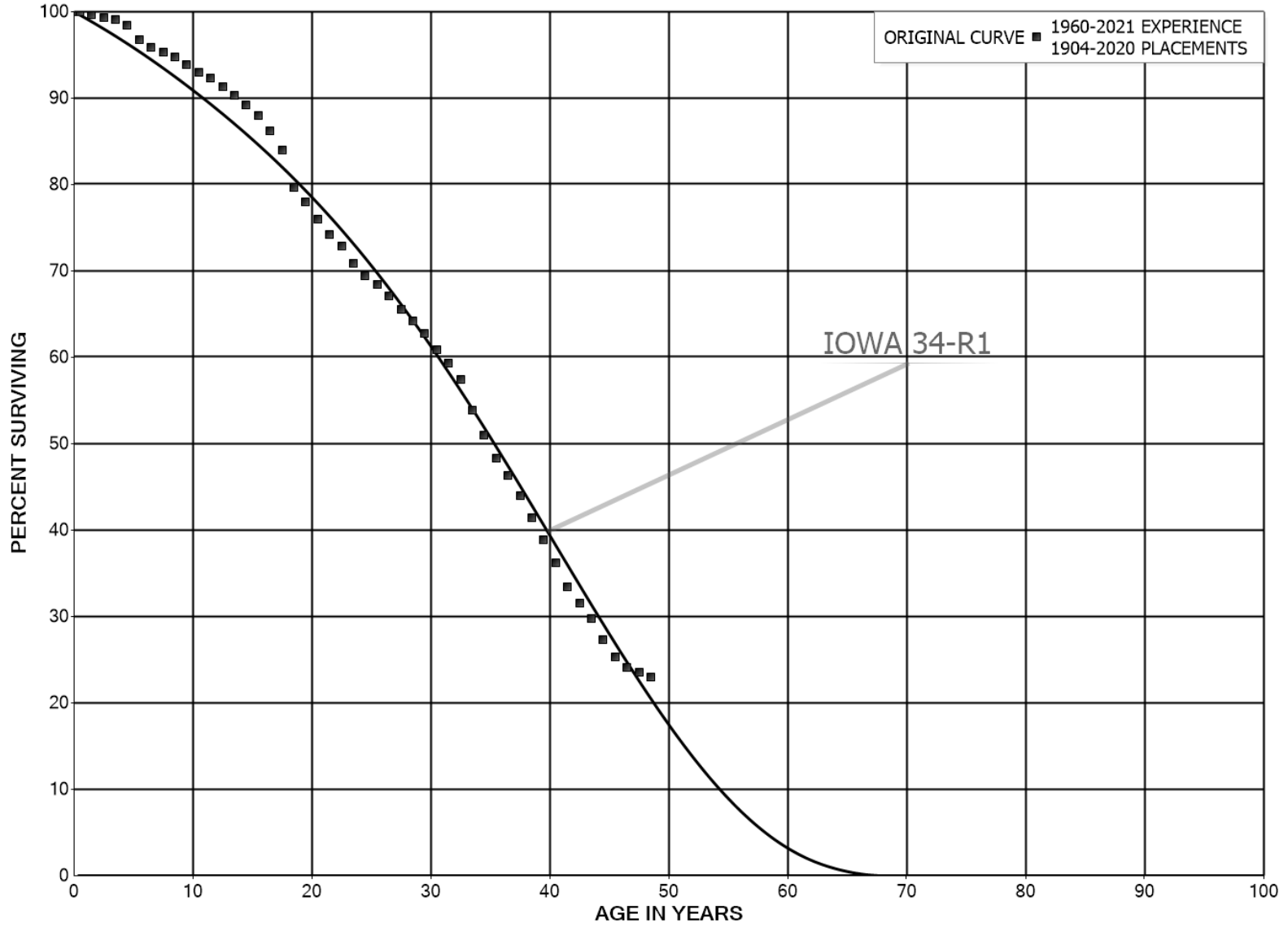
ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,833	24	0.0018	0.9982	15.50	
80.5	12,810		0.0000	1.0000	15.47	
81.5	12,810		0.0000	1.0000	15.47	
82.5	12,810	12,810	1.0000		15.47	
83.5						



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 370.1 - METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2020

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,786,400	89	0.0000	1.0000	100.00
0.5	8,443,944	35,145	0.0042	0.9958	100.00
1.5	8,090,947	21,930	0.0027	0.9973	99.58
2.5	7,818,175	22,435	0.0029	0.9971	99.31
3.5	7,181,397	46,186	0.0064	0.9936	99.03
4.5	6,956,824	119,350	0.0172	0.9828	98.39
5.5	6,843,232	57,892	0.0085	0.9915	96.70
6.5	4,502,508	27,445	0.0061	0.9939	95.88
7.5	4,522,202	29,665	0.0066	0.9934	95.30
8.5	4,395,643	40,425	0.0092	0.9908	94.68
9.5	4,475,432	38,609	0.0086	0.9914	93.80
10.5	4,385,731	35,698	0.0081	0.9919	93.00
11.5	4,342,833	43,410	0.0100	0.9900	92.24
12.5	4,390,999	47,477	0.0108	0.9892	91.32
13.5	4,402,349	55,566	0.0126	0.9874	90.33
14.5	4,381,891	60,161	0.0137	0.9863	89.19
15.5	4,298,008	87,319	0.0203	0.9797	87.96
16.5	4,198,189	107,297	0.0256	0.9744	86.18
17.5	3,978,120	205,938	0.0518	0.9482	83.97
18.5	3,742,633	77,548	0.0207	0.9793	79.63
19.5	3,675,228	92,797	0.0252	0.9748	77.98
20.5	3,569,169	87,230	0.0244	0.9756	76.01
21.5	3,278,577	60,597	0.0185	0.9815	74.15
22.5	3,141,012	83,137	0.0265	0.9735	72.78
23.5	2,904,602	57,620	0.0198	0.9802	70.85
24.5	2,780,081	42,065	0.0151	0.9849	69.45
25.5	2,665,142	50,410	0.0189	0.9811	68.40
26.5	2,514,598	58,598	0.0233	0.9767	67.10
27.5	2,350,699	47,068	0.0200	0.9800	65.54
28.5	2,214,509	51,260	0.0231	0.9769	64.23
29.5	2,050,761	60,888	0.0297	0.9703	62.74
30.5	1,927,719	49,291	0.0256	0.9744	60.88
31.5	1,791,395	58,988	0.0329	0.9671	59.32
32.5	1,686,710	104,652	0.0620	0.9380	57.37
33.5	1,539,794	82,692	0.0537	0.9463	53.81
34.5	1,414,469	73,069	0.0517	0.9483	50.92
35.5	1,365,874	58,108	0.0425	0.9575	48.29
36.5	1,307,414	66,296	0.0507	0.9493	46.23
37.5	1,230,503	70,112	0.0570	0.9430	43.89
38.5	1,141,596	69,448	0.0608	0.9392	41.39

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,046,175	73,564	0.0703	0.9297	38.87
40.5	952,555	72,436	0.0760	0.9240	36.14
41.5	839,983	46,418	0.0553	0.9447	33.39
42.5	759,954	44,753	0.0589	0.9411	31.54
43.5	659,508	52,634	0.0798	0.9202	29.69
44.5	571,797	41,460	0.0725	0.9275	27.32
45.5	489,096	23,837	0.0487	0.9513	25.34
46.5	440,370	11,161	0.0253	0.9747	24.10
47.5	410,699	9,240	0.0225	0.9775	23.49
48.5	368,615	11,142	0.0302	0.9698	22.96
49.5	183,808	5,333	0.0290	0.9710	22.27
50.5	145,998	3,405	0.0233	0.9767	21.62
51.5	129,102	697	0.0054	0.9946	21.12
52.5	115,477	1,584	0.0137	0.9863	21.00
53.5	99,819	3,088	0.0309	0.9691	20.72
54.5	89,038	3,319	0.0373	0.9627	20.08
55.5	81,498	3,779	0.0464	0.9536	19.33
56.5	72,743	7,952	0.1093	0.8907	18.43
57.5	62,331	5,128	0.0823	0.9177	16.42
58.5	53,794	8,059	0.1498	0.8502	15.07
59.5	39,364	3,221	0.0818	0.9182	12.81
60.5	34,224	4,569	0.1335	0.8665	11.76
61.5	29,655	3,087	0.1041	0.8959	10.19
62.5	25,693	2,943	0.1145	0.8855	9.13
63.5	22,119	3,695	0.1671	0.8329	8.08
64.5	17,947	1,980	0.1103	0.8897	6.73
65.5	15,967	1,640	0.1027	0.8973	5.99
66.5	14,327	318	0.0222	0.9778	5.38
67.5	14,009	37	0.0027	0.9973	5.26
68.5	13,972		0.0000	1.0000	5.24
69.5	13,972		0.0000	1.0000	5.24
70.5	13,972		0.0000	1.0000	5.24
71.5	13,972	55	0.0040	0.9960	5.24
72.5	13,916		0.0000	1.0000	5.22
73.5	13,854	135	0.0098	0.9902	5.22
74.5	13,718	1,474	0.1075	0.8925	5.17
75.5	12,176	513	0.0421	0.9579	4.61
76.5	11,663	942	0.0808	0.9192	4.42
77.5	10,721	608	0.0567	0.9433	4.06
78.5	10,113	1,756	0.1736	0.8264	3.83

UGI UTILITIES, INC. - ELECTRIC DIVISION

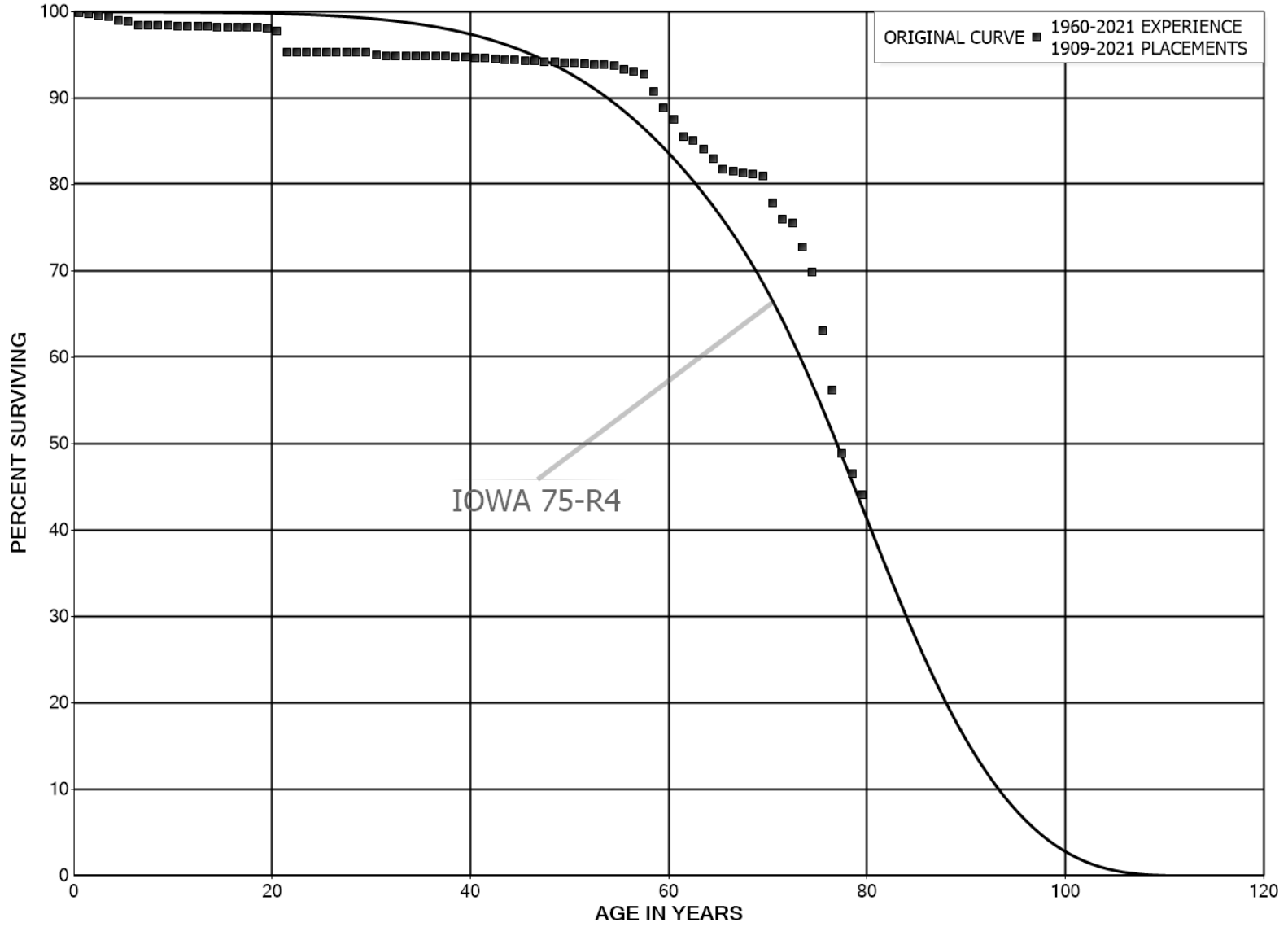
ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,357	317	0.0379	0.9621	3.17	
80.5	8,040	572	0.0711	0.9289	3.05	
81.5	7,469	1,814	0.2429	0.7571	2.83	
82.5	5,655	3,343	0.5912	0.4088	2.14	
83.5	2,311	232	0.1003	0.8997	0.88	
84.5	2,080		0.0000	1.0000	0.79	
85.5	2,080		0.0000	1.0000	0.79	
86.5	2,080		0.0000	1.0000	0.79	
87.5	2,080	2,069	0.9949	0.0051	0.79	
88.5	11		0.0000	1.0000	0.00	
89.5	11		0.0000	1.0000	0.00	
90.5	11		0.0000	1.0000	0.00	
91.5	11	11	1.0000		0.00	
92.5						



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 370.2 - METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,879,431	2,598	0.0014	0.9986	100.00
0.5	1,873,258	2,780	0.0015	0.9985	99.86
1.5	1,871,335	4,024	0.0022	0.9978	99.71
2.5	1,849,281	1,287	0.0007	0.9993	99.50
3.5	1,838,799	9,677	0.0053	0.9947	99.43
4.5	1,809,877	1,940	0.0011	0.9989	98.91
5.5	1,790,082	6,358	0.0036	0.9964	98.80
6.5	1,672,389	591	0.0004	0.9996	98.45
7.5	1,629,860	626	0.0004	0.9996	98.41
8.5	1,593,040	569	0.0004	0.9996	98.38
9.5	1,565,925	346	0.0002	0.9998	98.34
10.5	1,559,703	385	0.0002	0.9998	98.32
11.5	1,545,729	434	0.0003	0.9997	98.30
12.5	1,520,498	329	0.0002	0.9998	98.27
13.5	1,480,245	649	0.0004	0.9996	98.25
14.5	1,459,302	294	0.0002	0.9998	98.20
15.5	1,439,965	348	0.0002	0.9998	98.18
16.5	1,277,143	247	0.0002	0.9998	98.16
17.5	1,155,290	182	0.0002	0.9998	98.14
18.5	1,037,304	221	0.0002	0.9998	98.13
19.5	981,661	4,213	0.0043	0.9957	98.11
20.5	974,242	23,593	0.0242	0.9758	97.68
21.5	920,579	143	0.0002	0.9998	95.32
22.5	922,806	105	0.0001	0.9999	95.30
23.5	906,337	75	0.0001	0.9999	95.29
24.5	872,210	121	0.0001	0.9999	95.28
25.5	846,773	52	0.0001	0.9999	95.27
26.5	811,562	54	0.0001	0.9999	95.27
27.5	781,217	85	0.0001	0.9999	95.26
28.5	754,732	147	0.0002	0.9998	95.25
29.5	722,769	2,461	0.0034	0.9966	95.23
30.5	694,749	233	0.0003	0.9997	94.91
31.5	666,574	98	0.0001	0.9999	94.87
32.5	637,232	90	0.0001	0.9999	94.86
33.5	607,228	103	0.0002	0.9998	94.85
34.5	576,523	71	0.0001	0.9999	94.83
35.5	552,717	135	0.0002	0.9998	94.82
36.5	524,673	79	0.0002	0.9998	94.80
37.5	504,088	71	0.0001	0.9999	94.78
38.5	487,769	283	0.0006	0.9994	94.77

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	463,282	256	0.0006	0.9994	94.71	
40.5	418,184	24	0.0001	0.9999	94.66	
41.5	397,100	615	0.0015	0.9985	94.66	
42.5	368,483	332	0.0009	0.9991	94.51	
43.5	354,034	171	0.0005	0.9995	94.42	
44.5	336,692	158	0.0005	0.9995	94.38	
45.5	326,607	335	0.0010	0.9990	94.33	
46.5	315,513	222	0.0007	0.9993	94.24	
47.5	301,619	114	0.0004	0.9996	94.17	
48.5	283,745	141	0.0005	0.9995	94.14	
49.5	270,394	201	0.0007	0.9993	94.09	
50.5	256,663	304	0.0012	0.9988	94.02	
51.5	244,439	205	0.0008	0.9992	93.91	
52.5	231,659	110	0.0005	0.9995	93.83	
53.5	221,457	70	0.0003	0.9997	93.78	
54.5	210,384	1,032	0.0049	0.9951	93.75	
55.5	201,125	449	0.0022	0.9978	93.30	
56.5	191,539	832	0.0043	0.9957	93.09	
57.5	184,801	3,924	0.0212	0.9788	92.68	
58.5	174,119	3,672	0.0211	0.9789	90.71	
59.5	165,614	2,473	0.0149	0.9851	88.80	
60.5	156,986	3,494	0.0223	0.9777	87.48	
61.5	148,285	862	0.0058	0.9942	85.53	
62.5	141,232	1,568	0.0111	0.9889	85.03	
63.5	129,247	1,673	0.0129	0.9871	84.09	
64.5	121,072	1,912	0.0158	0.9842	83.00	
65.5	112,106	177	0.0016	0.9984	81.69	
66.5	104,899	335	0.0032	0.9968	81.56	
67.5	98,840	150	0.0015	0.9985	81.30	
68.5	92,062	263	0.0029	0.9971	81.18	
69.5	85,388	3,304	0.0387	0.9613	80.94	
70.5	74,847	1,828	0.0244	0.9756	77.81	
71.5	66,754	338	0.0051	0.9949	75.91	
72.5	60,152	2,196	0.0365	0.9635	75.53	
73.5	51,407	2,052	0.0399	0.9601	72.77	
74.5	44,866	4,372	0.0974	0.9026	69.86	
75.5	38,535	4,209	0.1092	0.8908	63.06	
76.5	33,421	4,397	0.1316	0.8684	56.17	
77.5	28,336	1,306	0.0461	0.9539	48.78	
78.5	26,454	1,385	0.0523	0.9477	46.53	



UGI UTILITIES, INC. - ELECTRIC DIVISION

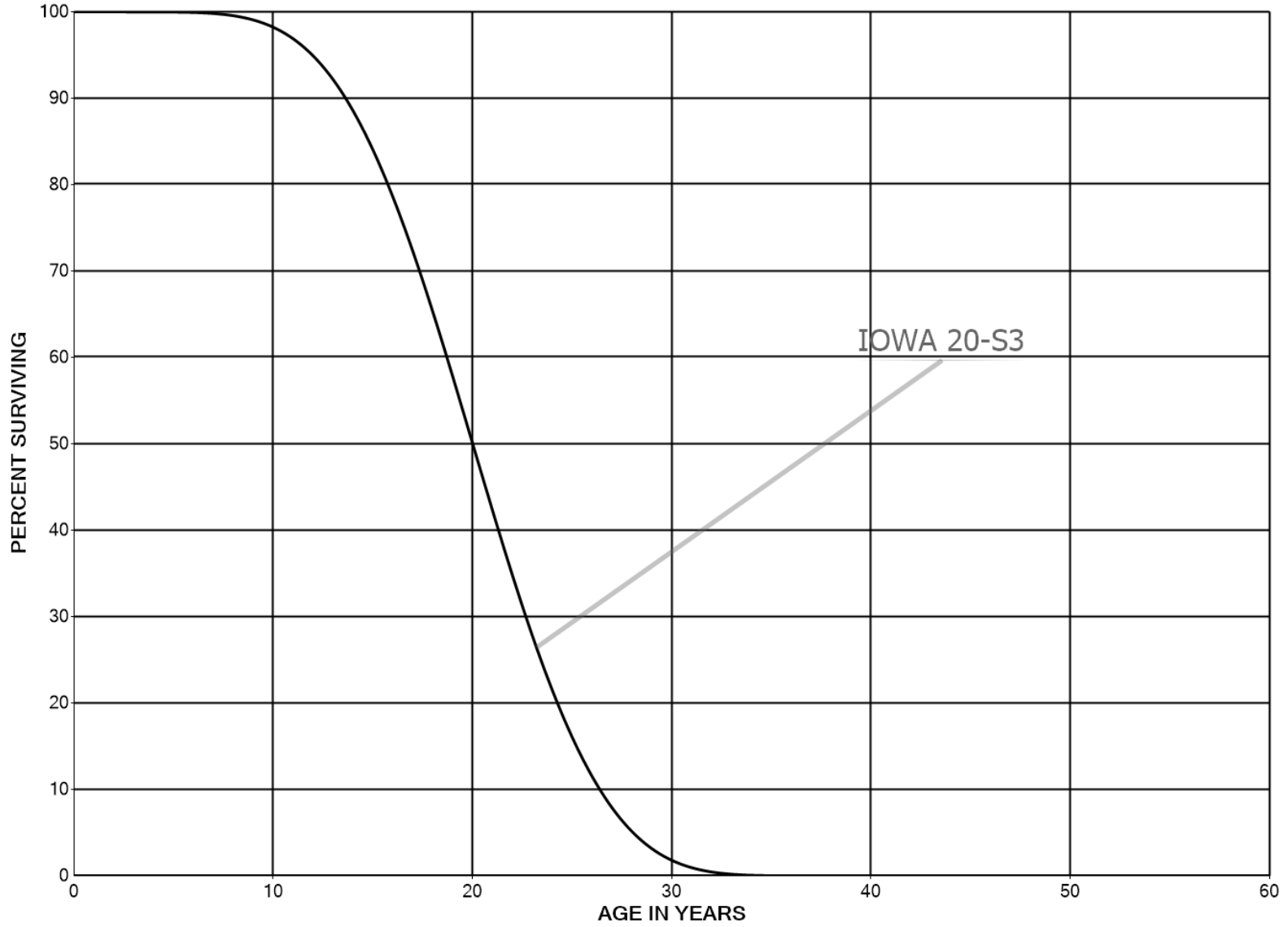
ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	24,440	253	0.0104	0.9896	44.10	
80.5	22,952	152	0.0066	0.9934	43.64	
81.5	21,167	300	0.0142	0.9858	43.35	
82.5	19,184	592	0.0309	0.9691	42.73	
83.5	17,026	207	0.0121	0.9879	41.42	
84.5	14,849	18	0.0012	0.9988	40.91	
85.5	13,313	127	0.0095	0.9905	40.86	
86.5	12,344	26	0.0021	0.9979	40.47	
87.5	11,329	6	0.0005	0.9995	40.39	
88.5	10,604	35	0.0033	0.9967	40.37	
89.5	9,801	9	0.0010	0.9990	40.23	
90.5	9,346	5	0.0005	0.9995	40.19	
91.5	8,178	17	0.0020	0.9980	40.17	
92.5	6,191	4	0.0006	0.9994	40.09	
93.5	5,785	5	0.0008	0.9992	40.07	
94.5	3,308	11	0.0032	0.9968	40.03	
95.5	1,871		0.0000	1.0000	39.91	
96.5	1,727		0.0000	1.0000	39.91	
97.5					39.91	

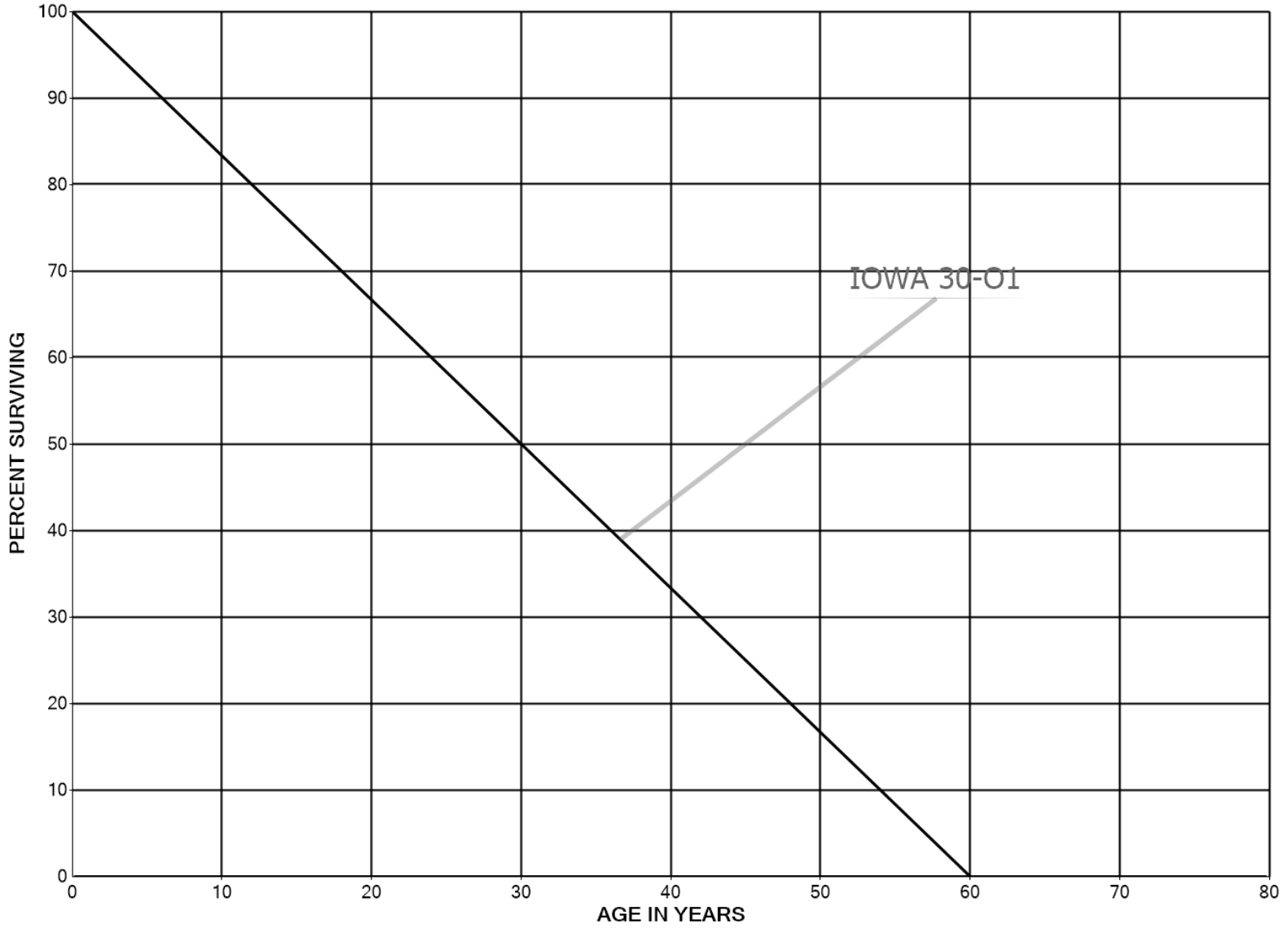


UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 370.3 - ELECTRONIC METERS  
SMOOTH SURVIVOR CURVE



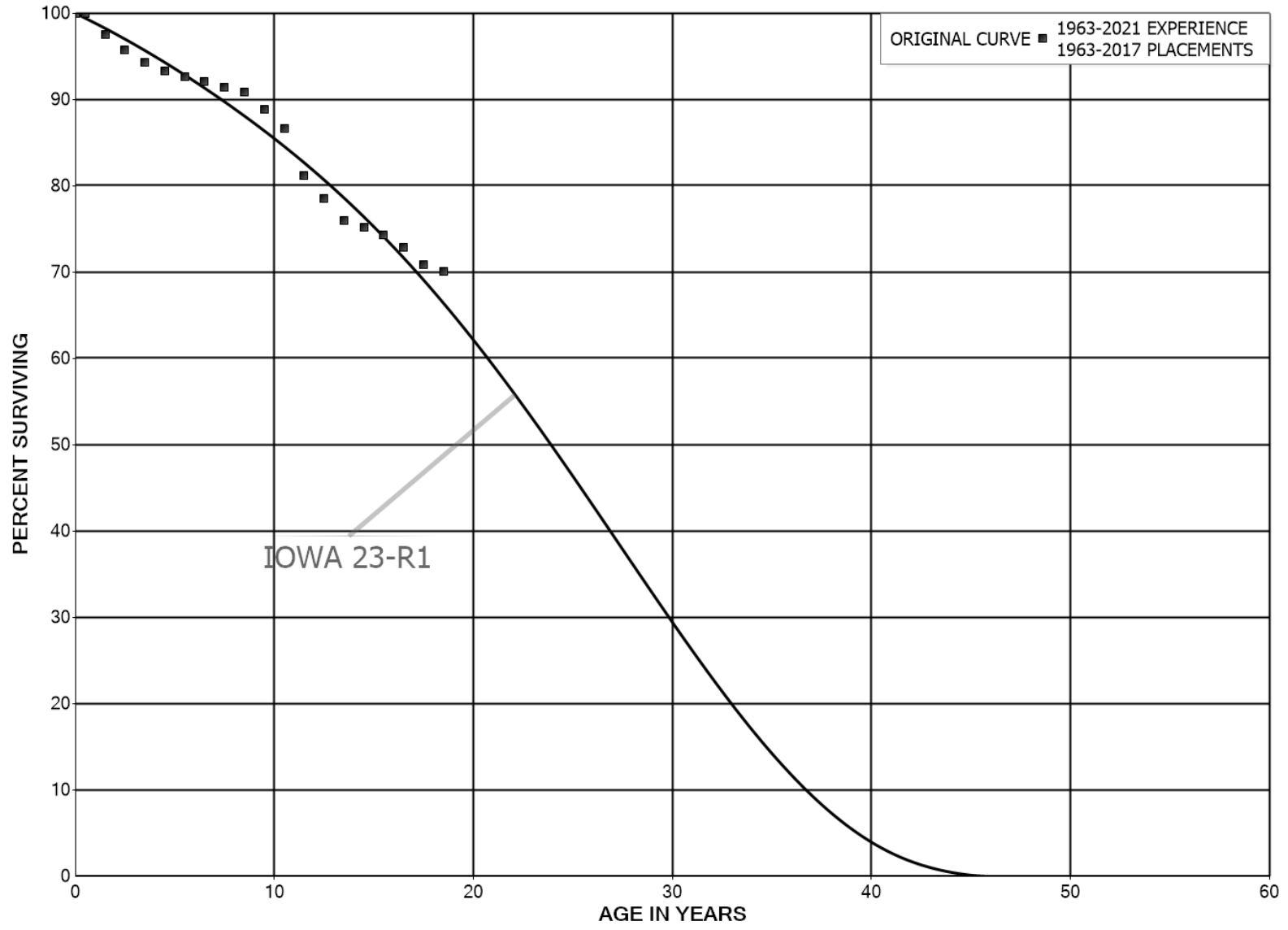


UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 371 - INSTALLATIONS ON CUSTOMER PREMISES  
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 371.5 - INSTALL. ON CUST. PREMISES - DUSK TO DAWN LIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 - INSTALL. ON CUST. PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2017

EXPERIENCE BAND 1963-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	502,524	211	0.0004	0.9996	100.00
0.5	502,061	12,586	0.0251	0.9749	99.96
1.5	489,475	8,746	0.0179	0.9821	97.45
2.5	480,730	7,062	0.0147	0.9853	95.71
3.5	473,667	5,341	0.0113	0.9887	94.30
4.5	467,176	3,080	0.0066	0.9934	93.24
5.5	464,096	3,059	0.0066	0.9934	92.63
6.5	464,161	3,227	0.0070	0.9930	92.02
7.5	460,934	2,532	0.0055	0.9945	91.38
8.5	458,076	10,251	0.0224	0.9776	90.87
9.5	447,825	10,948	0.0244	0.9756	88.84
10.5	436,877	27,739	0.0635	0.9365	86.67
11.5	409,138	13,244	0.0324	0.9676	81.17
12.5	395,894	13,075	0.0330	0.9670	78.54
13.5	368,735	3,701	0.0100	0.9900	75.94
14.5	365,034	4,112	0.0113	0.9887	75.18
15.5	360,922	7,458	0.0207	0.9793	74.34
16.5	353,464	9,482	0.0268	0.9732	72.80
17.5	343,982	3,557	0.0103	0.9897	70.85
18.5	340,425	2,660	0.0078	0.9922	70.11
19.5	337,765	1,158	0.0034	0.9966	69.57
20.5	336,606	900	0.0027	0.9973	69.33
21.5	304,787	818	0.0027	0.9973	69.14
22.5	242,087	297	0.0012	0.9988	68.96
23.5	180,011	1,307	0.0073	0.9927	68.87
24.5	125,041	493	0.0039	0.9961	68.37
25.5	86,585	646	0.0075	0.9925	68.10
26.5	76,275		0.0000	1.0000	67.59
27.5	67,656		0.0000	1.0000	67.59
28.5	65,340		0.0000	1.0000	67.59
29.5	60,480		0.0000	1.0000	67.59
30.5	57,908		0.0000	1.0000	67.59
31.5	53,579		0.0000	1.0000	67.59
32.5	52,086		0.0000	1.0000	67.59
33.5	49,784		0.0000	1.0000	67.59
34.5	47,859		0.0000	1.0000	67.59
35.5	46,869		0.0000	1.0000	67.59
36.5	44,527		0.0000	1.0000	67.59
37.5	42,377		0.0000	1.0000	67.59
38.5	40,146		0.0000	1.0000	67.59

UGI UTILITIES, INC. - ELECTRIC DIVISION

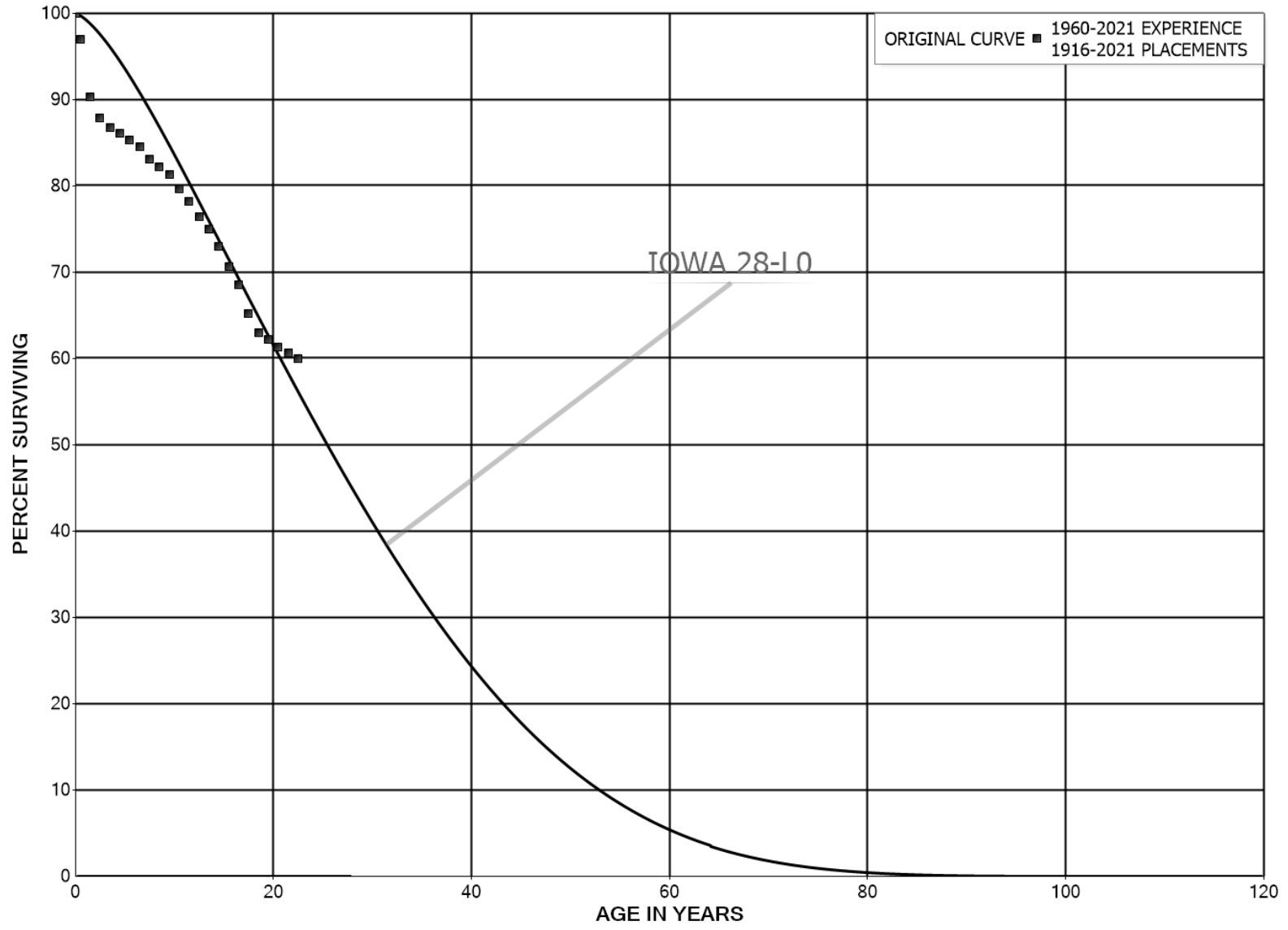
ACCOUNT 371.5 - INSTALL. ON CUST. PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2017			EXPERIENCE BAND 1963-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,584		0.0000	1.0000	67.59
40.5	35,667		0.0000	1.0000	67.59
41.5	30,805		0.0000	1.0000	67.59
42.5	24,820		0.0000	1.0000	67.59
43.5	20,590		0.0000	1.0000	67.59
44.5	15,893		0.0000	1.0000	67.59
45.5	11,490		0.0000	1.0000	67.59
46.5	7,907		0.0000	1.0000	67.59
47.5	1,435		0.0000	1.0000	67.59
48.5					67.59



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,961,816	91,040	0.0307	0.9693	100.00
0.5	2,853,623	196,524	0.0689	0.9311	96.93
1.5	2,412,524	63,499	0.0263	0.9737	90.25
2.5	2,368,853	30,357	0.0128	0.9872	87.88
3.5	2,017,612	14,697	0.0073	0.9927	86.75
4.5	1,957,586	19,457	0.0099	0.9901	86.12
5.5	1,982,581	18,210	0.0092	0.9908	85.26
6.5	1,907,238	30,958	0.0162	0.9838	84.48
7.5	1,893,033	22,345	0.0118	0.9882	83.11
8.5	1,859,315	18,166	0.0098	0.9902	82.13
9.5	1,851,298	38,895	0.0210	0.9790	81.32
10.5	1,834,325	34,188	0.0186	0.9814	79.62
11.5	1,812,796	39,240	0.0216	0.9784	78.13
12.5	1,789,651	35,275	0.0197	0.9803	76.44
13.5	1,748,538	47,082	0.0269	0.9731	74.93
14.5	1,734,718	53,888	0.0311	0.9689	72.92
15.5	1,710,878	51,176	0.0299	0.9701	70.65
16.5	1,508,739	74,381	0.0493	0.9507	68.54
17.5	1,381,840	45,853	0.0332	0.9668	65.16
18.5	1,250,217	15,377	0.0123	0.9877	63.00
19.5	1,225,212	17,872	0.0146	0.9854	62.22
20.5	1,137,080	11,994	0.0105	0.9895	61.31
21.5	1,112,414	12,845	0.0115	0.9885	60.67
22.5	1,085,562	8,440	0.0078	0.9922	59.97
23.5	1,091,403	8,577	0.0079	0.9921	59.50
24.5	1,101,434	8,886	0.0081	0.9919	59.03
25.5	1,067,910	12,456	0.0117	0.9883	58.56
26.5	1,035,237	6,415	0.0062	0.9938	57.87
27.5	1,001,866	4,526	0.0045	0.9955	57.51
28.5	872,722	8,092	0.0093	0.9907	57.26
29.5	856,514	12,694	0.0148	0.9852	56.72
30.5	837,208	8,151	0.0097	0.9903	55.88
31.5	806,067	8,881	0.0110	0.9890	55.34
32.5	779,463	14,642	0.0188	0.9812	54.73
33.5	732,337	8,382	0.0114	0.9886	53.70
34.5	749,749	9,296	0.0124	0.9876	53.09
35.5	767,189	13,880	0.0181	0.9819	52.43
36.5	761,701	5,271	0.0069	0.9931	51.48
37.5	725,823	15,475	0.0213	0.9787	51.12
38.5	663,033	12,077	0.0182	0.9818	50.03



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	589,508	18,030	0.0306	0.9694	49.12
40.5	545,621	12,582	0.0231	0.9769	47.62
41.5	515,058	42,821	0.0831	0.9169	46.52
42.5	458,002	16,285	0.0356	0.9644	42.65
43.5	420,150	8,050	0.0192	0.9808	41.14
44.5	405,958	2,938	0.0072	0.9928	40.35
45.5	378,831	1,880	0.0050	0.9950	40.06
46.5	327,172	224	0.0007	0.9993	39.86
47.5	317,082	186	0.0006	0.9994	39.83
48.5	297,249	10,338	0.0348	0.9652	39.81
49.5	280,969	89	0.0003	0.9997	38.42
50.5	277,208	1,116	0.0040	0.9960	38.41
51.5	262,162	113	0.0004	0.9996	38.26
52.5	253,390	896	0.0035	0.9965	38.24
53.5	232,409	1,380	0.0059	0.9941	38.11
54.5	196,289	115	0.0006	0.9994	37.88
55.5	148,124	1,589	0.0107	0.9893	37.86
56.5	102,055	3,215	0.0315	0.9685	37.45
57.5	91,328	597	0.0065	0.9935	36.27
58.5	81,720	107	0.0013	0.9987	36.03
59.5	79,748	1,013	0.0127	0.9873	35.99
60.5	75,103	74	0.0010	0.9990	35.53
61.5	75,218	2,272	0.0302	0.9698	35.49
62.5	60,712	197	0.0033	0.9967	34.42
63.5	60,023	1,374	0.0229	0.9771	34.31
64.5	55,328	960	0.0174	0.9826	33.52
65.5	37,567	260	0.0069	0.9931	32.94
66.5	33,978	289	0.0085	0.9915	32.72
67.5	31,283	95	0.0030	0.9970	32.44
68.5	26,943	422	0.0157	0.9843	32.34
69.5	23,422	163	0.0070	0.9930	31.83
70.5	21,531		0.0000	1.0000	31.61
71.5	18,887		0.0000	1.0000	31.61
72.5	17,588		0.0000	1.0000	31.61
73.5	15,787		0.0000	1.0000	31.61
74.5	15,676		0.0000	1.0000	31.61
75.5	15,625		0.0000	1.0000	31.61
76.5	15,598		0.0000	1.0000	31.61
77.5	15,598		0.0000	1.0000	31.61
78.5	15,598		0.0000	1.0000	31.61

UGI UTILITIES, INC. - ELECTRIC DIVISION

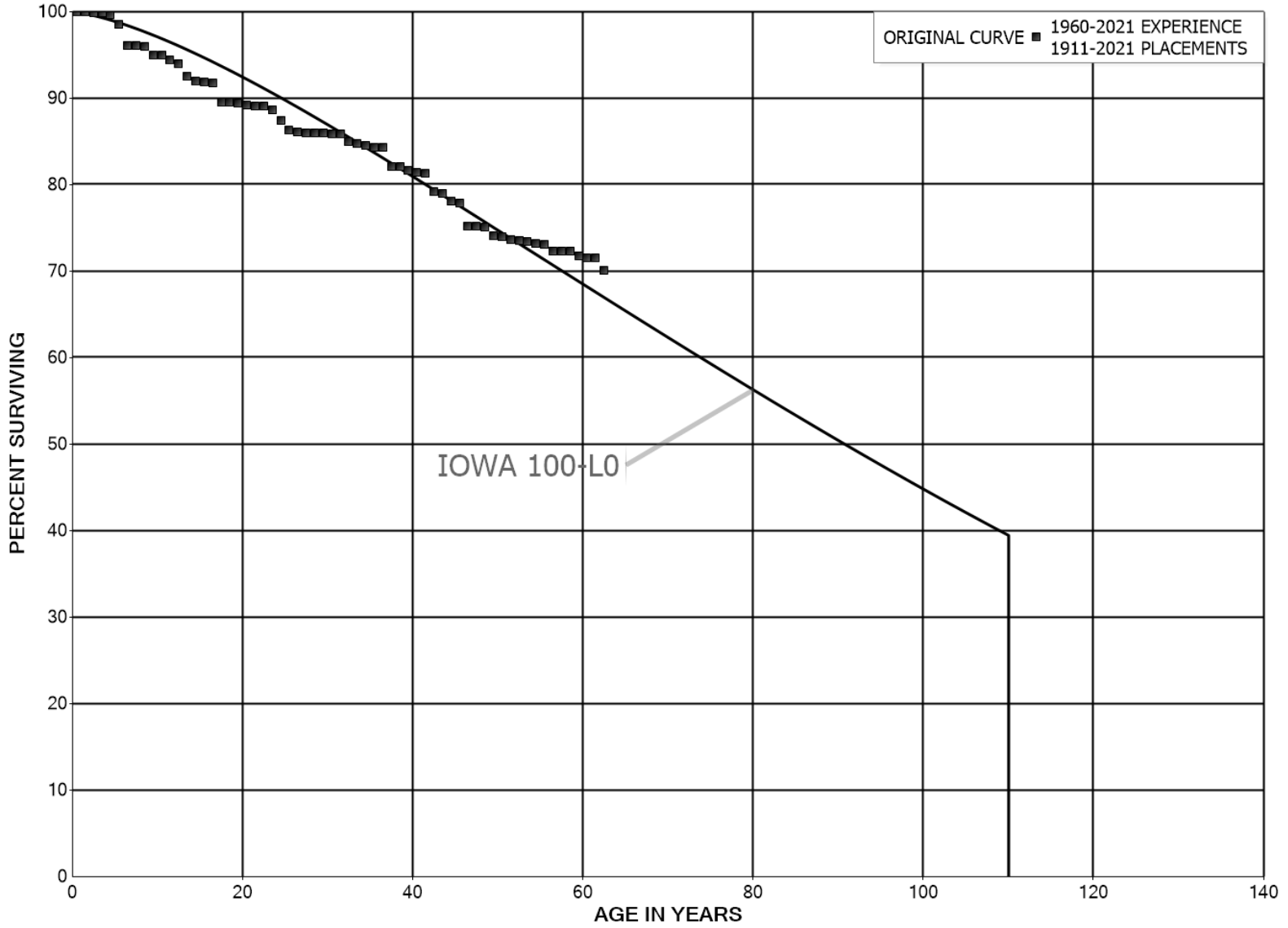
ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,460		0.0000	1.0000	31.61
80.5	15,365		0.0000	1.0000	31.61
81.5	14,966		0.0000	1.0000	31.61
82.5	14,786		0.0000	1.0000	31.61
83.5	14,474		0.0000	1.0000	31.61
84.5	13,795		0.0000	1.0000	31.61
85.5	7,565		0.0000	1.0000	31.61
86.5	7,015		0.0000	1.0000	31.61
87.5	6,623		0.0000	1.0000	31.61
88.5	6,471		0.0000	1.0000	31.61
89.5	6,405		0.0000	1.0000	31.61
90.5	6,334		0.0000	1.0000	31.61
91.5	4,249		0.0000	1.0000	31.61
92.5	4,249		0.0000	1.0000	31.61
93.5	3,844		0.0000	1.0000	31.61
94.5	3,174		0.0000	1.0000	31.61
95.5	3,174		0.0000	1.0000	31.61
96.5	2,775		0.0000	1.0000	31.61
97.5	2,690		0.0000	1.0000	31.61
98.5	1,716		0.0000	1.0000	31.61
99.5	1,716		0.0000	1.0000	31.61
100.5	1,314		0.0000	1.0000	31.61
101.5	1,077		0.0000	1.0000	31.61
102.5	299		0.0000	1.0000	31.61
103.5	291		0.0000	1.0000	31.61
104.5					31.61



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,357,832	1,000	0.0004	0.9996	100.00
0.5	2,233,079		0.0000	1.0000	99.96
1.5	2,162,220	2,617	0.0012	0.9988	99.96
2.5	2,183,473	1,043	0.0005	0.9995	99.84
3.5	2,130,111	3,686	0.0017	0.9983	99.79
4.5	2,131,610	24,247	0.0114	0.9886	99.62
5.5	1,976,546	48,458	0.0245	0.9755	98.48
6.5	1,621,407	380	0.0002	0.9998	96.07
7.5	1,595,743	978	0.0006	0.9994	96.05
8.5	1,574,193	16,154	0.0103	0.9897	95.99
9.5	1,534,367	628	0.0004	0.9996	95.00
10.5	1,477,056	8,755	0.0059	0.9941	94.96
11.5	1,459,841	6,367	0.0044	0.9956	94.40
12.5	1,440,975	22,516	0.0156	0.9844	93.99
13.5	1,410,856	9,263	0.0066	0.9934	92.52
14.5	1,368,382	1,886	0.0014	0.9986	91.91
15.5	1,291,079	1,559	0.0012	0.9988	91.79
16.5	1,268,032	29,884	0.0236	0.9764	91.68
17.5	1,237,141	717	0.0006	0.9994	89.51
18.5	1,233,917	1,631	0.0013	0.9987	89.46
19.5	1,228,183	3,000	0.0024	0.9976	89.34
20.5	1,216,980	498	0.0004	0.9996	89.13
21.5	1,204,568	295	0.0002	0.9998	89.09
22.5	1,205,252	6,106	0.0051	0.9949	89.07
23.5	1,199,297	16,145	0.0135	0.9865	88.62
24.5	1,197,009	15,461	0.0129	0.9871	87.42
25.5	1,180,266	3,366	0.0029	0.9971	86.29
26.5	1,145,140	679	0.0006	0.9994	86.05
27.5	1,055,839	244	0.0002	0.9998	86.00
28.5	1,043,767	973	0.0009	0.9991	85.98
29.5	1,018,029	722	0.0007	0.9993	85.90
30.5	493,354		0.0000	1.0000	85.84
31.5	467,364	4,543	0.0097	0.9903	85.84
32.5	494,532	1,745	0.0035	0.9965	85.00
33.5	514,618	986	0.0019	0.9981	84.70
34.5	506,914	1,544	0.0030	0.9970	84.54
35.5	531,586	10	0.0000	1.0000	84.28
36.5	472,162	12,597	0.0267	0.9733	84.28
37.5	467,447	114	0.0002	0.9998	82.03
38.5	454,467	2,390	0.0053	0.9947	82.01

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	440,686	872	0.0020	0.9980	81.58	
40.5	435,382	476	0.0011	0.9989	81.42	
41.5	255,130	6,660	0.0261	0.9739	81.33	
42.5	230,337	727	0.0032	0.9968	79.21	
43.5	216,002	2,478	0.0115	0.9885	78.96	
44.5	208,847	651	0.0031	0.9969	78.05	
45.5	207,441	7,143	0.0344	0.9656	77.81	
46.5	177,958		0.0000	1.0000	75.13	
47.5	231,855	257	0.0011	0.9989	75.13	
48.5	227,976	2,986	0.0131	0.9869	75.05	
49.5	228,671	469	0.0021	0.9979	74.06	
50.5	224,172	970	0.0043	0.9957	73.91	
51.5	220,068	152	0.0007	0.9993	73.59	
52.5	218,249	435	0.0020	0.9980	73.54	
53.5	217,654	732	0.0034	0.9966	73.39	
54.5	210,839	285	0.0014	0.9986	73.15	
55.5	207,189	2,249	0.0109	0.9891	73.05	
56.5	203,466		0.0000	1.0000	72.25	
57.5	198,342	40	0.0002	0.9998	72.25	
58.5	196,894	1,476	0.0075	0.9925	72.24	
59.5	195,300	503	0.0026	0.9974	71.70	
60.5	193,078		0.0000	1.0000	71.51	
61.5	189,116	3,792	0.0201	0.9799	71.51	
62.5	181,984		0.0000	1.0000	70.08	
63.5	181,404	412	0.0023	0.9977	70.08	
64.5	180,377		0.0000	1.0000	69.92	
65.5	179,680		0.0000	1.0000	69.92	
66.5	179,680	717	0.0040	0.9960	69.92	
67.5	178,963	854	0.0048	0.9952	69.64	
68.5	177,051		0.0000	1.0000	69.31	
69.5	176,820		0.0000	1.0000	69.31	
70.5	174,179		0.0000	1.0000	69.31	
71.5	151,396		0.0000	1.0000	69.31	
72.5	139,745		0.0000	1.0000	69.31	
73.5	135,750		0.0000	1.0000	69.31	
74.5	106,296		0.0000	1.0000	69.31	
75.5	106,296		0.0000	1.0000	69.31	
76.5	106,296		0.0000	1.0000	69.31	
77.5	106,296		0.0000	1.0000	69.31	
78.5	106,296		0.0000	1.0000	69.31	

UGI UTILITIES, INC. - ELECTRIC DIVISION

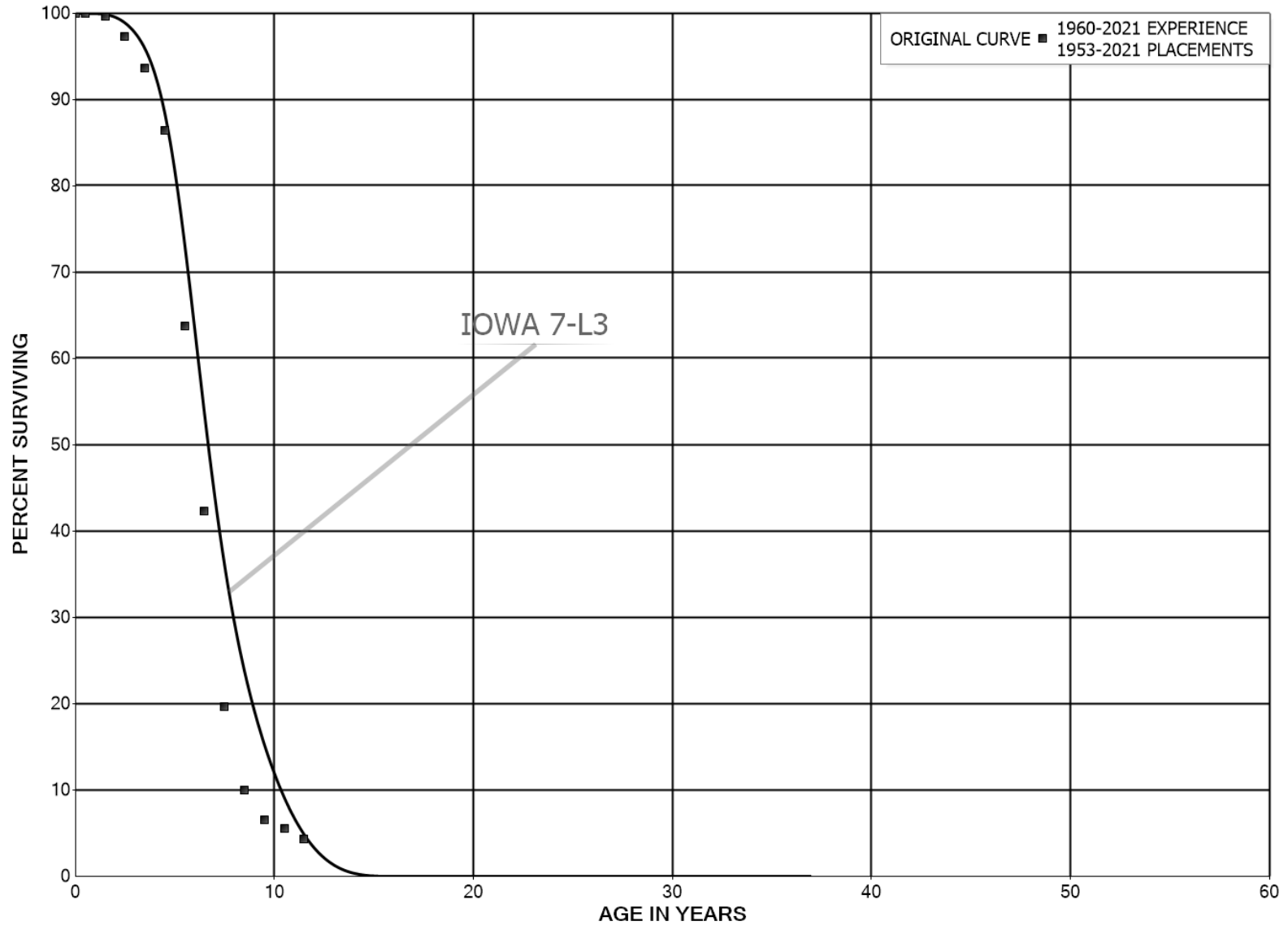
ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	106,296		0.0000	1.0000	69.31
80.5	106,296		0.0000	1.0000	69.31
81.5	106,256		0.0000	1.0000	69.31
82.5	106,256		0.0000	1.0000	69.31
83.5	99,090		0.0000	1.0000	69.31
84.5	99,090		0.0000	1.0000	69.31
85.5	99,090		0.0000	1.0000	69.31
86.5	51,134		0.0000	1.0000	69.31
87.5	51,134		0.0000	1.0000	69.31
88.5	51,020		0.0000	1.0000	69.31
89.5	51,020		0.0000	1.0000	69.31
90.5	51,020		0.0000	1.0000	69.31
91.5	48,692		0.0000	1.0000	69.31
92.5	48,692		0.0000	1.0000	69.31
93.5	48,692		0.0000	1.0000	69.31
94.5	7,127		0.0000	1.0000	69.31
95.5	7,127		0.0000	1.0000	69.31
96.5	7,127		0.0000	1.0000	69.31
97.5	7,127		0.0000	1.0000	69.31
98.5	7,127		0.0000	1.0000	69.31
99.5	7,127		0.0000	1.0000	69.31
100.5	7,127		0.0000	1.0000	69.31
101.5	7,127		0.0000	1.0000	69.31
102.5	7,127		0.0000	1.0000	69.31
103.5	7,127		0.0000	1.0000	69.31
104.5					69.31



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 392.1 - TRANSPORTATION EQUIPMENT - CARS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 - TRANSPORTATION EQUIPMENT - CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2021

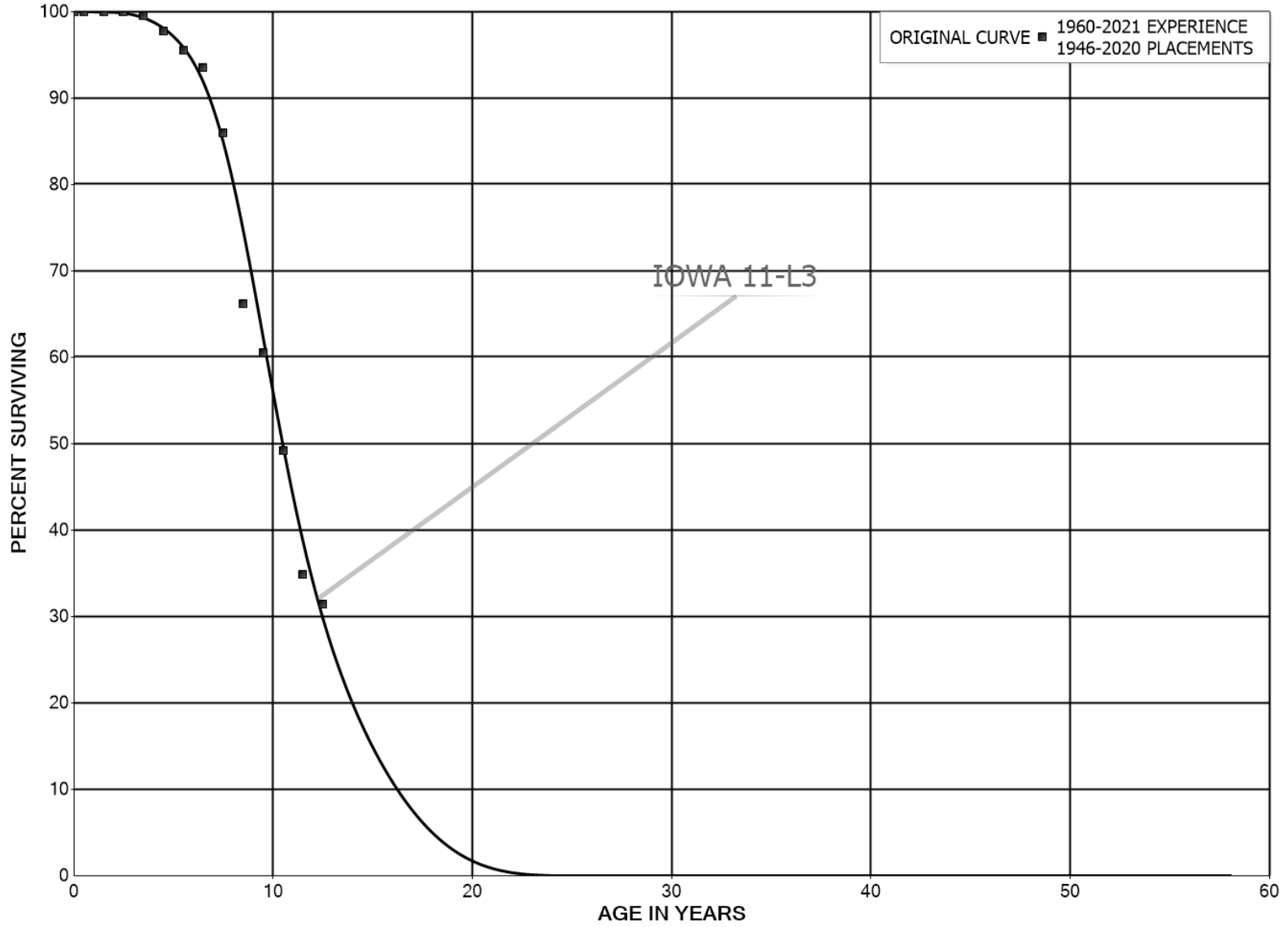
EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,461,493		0.0000	1.0000	100.00
0.5	1,232,051	5,156	0.0042	0.9958	100.00
1.5	1,101,712	25,842	0.0235	0.9765	99.58
2.5	1,058,867	39,899	0.0377	0.9623	97.25
3.5	1,028,819	79,215	0.0770	0.9230	93.58
4.5	959,281	251,179	0.2618	0.7382	86.38
5.5	708,102	238,696	0.3371	0.6629	63.76
6.5	471,642	253,123	0.5367	0.4633	42.27
7.5	218,519	107,400	0.4915	0.5085	19.58
8.5	111,118	39,127	0.3521	0.6479	9.96
9.5	71,992	9,961	0.1384	0.8616	6.45
10.5	62,031	14,504	0.2338	0.7662	5.56
11.5	47,527		0.0000	1.0000	4.26
12.5	47,527		0.0000	1.0000	4.26
13.5	47,527		0.0000	1.0000	4.26
14.5	47,527		0.0000	1.0000	4.26
15.5	47,527	23,426	0.4929	0.5071	4.26
16.5	24,102	12,438	0.5161	0.4839	2.16
17.5	11,664		0.0000	1.0000	1.05
18.5	11,664		0.0000	1.0000	1.05
19.5	11,664		0.0000	1.0000	1.05
20.5	11,664		0.0000	1.0000	1.05
21.5	11,664		0.0000	1.0000	1.05
22.5	11,664		0.0000	1.0000	1.05
23.5	11,664		0.0000	1.0000	1.05
24.5	11,664		0.0000	1.0000	1.05
25.5	11,664		0.0000	1.0000	1.05
26.5	11,664	11,634	0.9975	0.0025	1.05
27.5	29		0.0000	1.0000	0.00
28.5	29		0.0000	1.0000	0.00
29.5	29		0.0000	1.0000	0.00
30.5	29		0.0000	1.0000	0.00
31.5	29		0.0000	1.0000	0.00
32.5	29		0.0000	1.0000	0.00
33.5	29		0.0000	1.0000	0.00
34.5	29	29	1.0000		0.00
35.5					





UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 392.2 - TRANSPORTATION EQUIPMENT - LIGHT TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 - TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

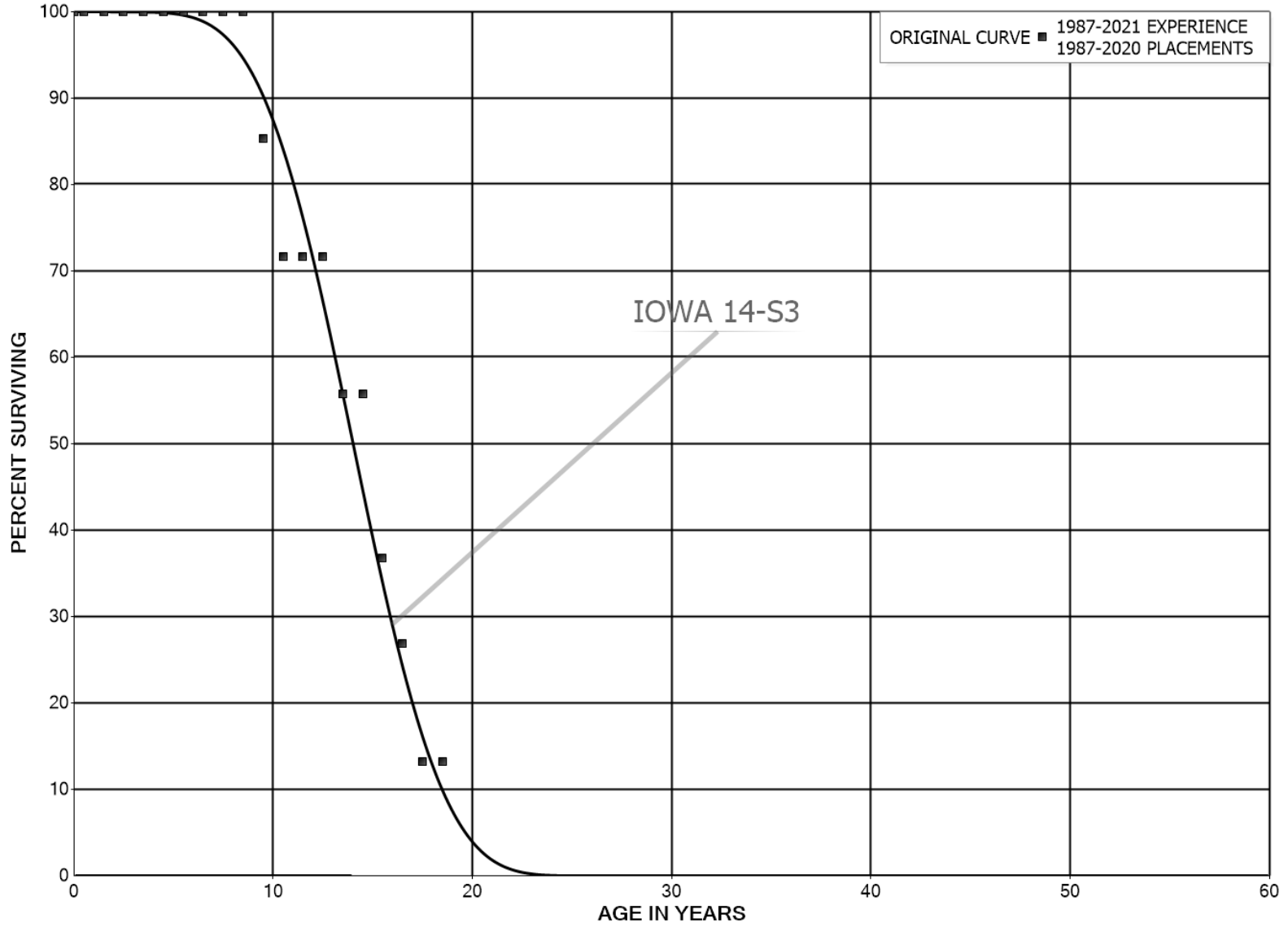
PLACEMENT BAND 1946-2020

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,380,085		0.0000	1.0000	100.00
0.5	1,383,211		0.0000	1.0000	100.00
1.5	1,102,661		0.0000	1.0000	100.00
2.5	1,102,479	5,856	0.0053	0.9947	100.00
3.5	1,100,759	19,417	0.0176	0.9824	99.47
4.5	1,056,859	24,159	0.0229	0.9771	97.71
5.5	1,036,199	21,479	0.0207	0.9793	95.48
6.5	1,018,383	82,849	0.0814	0.9186	93.50
7.5	935,534	214,762	0.2296	0.7704	85.89
8.5	723,423	61,571	0.0851	0.9149	66.18
9.5	661,851	124,094	0.1875	0.8125	60.54
10.5	538,963	157,175	0.2916	0.7084	49.19
11.5	381,788	37,391	0.0979	0.9021	34.85
12.5	332,573	2,021	0.0061	0.9939	31.43
13.5	332,224	8,338	0.0251	0.9749	31.24
14.5	323,887	60,970	0.1882	0.8118	30.46
15.5	262,916	45,354	0.1725	0.8275	24.73
16.5	217,562	77,068	0.3542	0.6458	20.46
17.5	140,494	3,995	0.0284	0.9716	13.21
18.5	136,499		0.0000	1.0000	12.84
19.5	136,499		0.0000	1.0000	12.84
20.5	136,499	15,840	0.1160	0.8840	12.84
21.5	120,659	8,561	0.0710	0.9290	11.35
22.5	112,098	12,632	0.1127	0.8873	10.54
23.5	99,466	13,290	0.1336	0.8664	9.35
24.5	86,177	11,229	0.1303	0.8697	8.10
25.5	74,947	34,918	0.4659	0.5341	7.05
26.5	40,029		0.0000	1.0000	3.76
27.5	40,029	22,908	0.5723	0.4277	3.76
28.5	17,121		0.0000	1.0000	1.61
29.5	17,121	14,525	0.8484	0.1516	1.61
30.5	2,596		0.0000	1.0000	0.24
31.5	2,596	2,121	0.8172	0.1828	0.24
32.5	474		0.0000	1.0000	0.04
33.5	474	98	0.2068	0.7932	0.04
34.5	376	205	0.5455	0.4545	0.04
35.5	171		0.0000	1.0000	0.02
36.5	171	171	1.0000		0.02
37.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 392.4 - TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

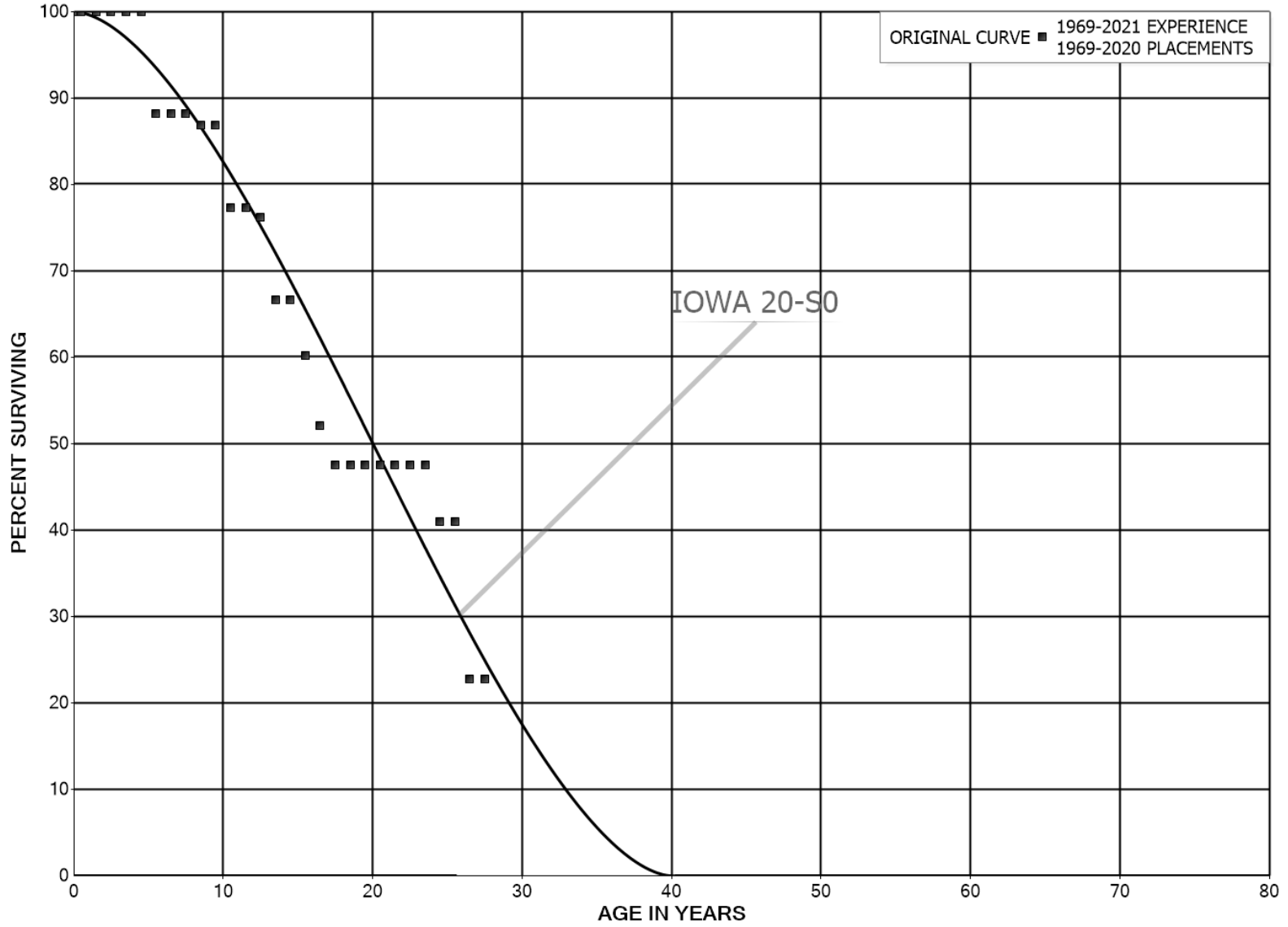
ACCOUNT 392.4 - TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2020			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	381,748		0.0000	1.0000	100.00
0.5	381,748		0.0000	1.0000	100.00
1.5	245,064		0.0000	1.0000	100.00
2.5	245,064		0.0000	1.0000	100.00
3.5	245,064		0.0000	1.0000	100.00
4.5	245,064		0.0000	1.0000	100.00
5.5	245,064		0.0000	1.0000	100.00
6.5	245,064		0.0000	1.0000	100.00
7.5	245,064		0.0000	1.0000	100.00
8.5	245,064	35,956	0.1467	0.8533	100.00
9.5	209,108	33,600	0.1607	0.8393	85.33
10.5	175,509		0.0000	1.0000	71.62
11.5	175,509		0.0000	1.0000	71.62
12.5	175,509	39,081	0.2227	0.7773	71.62
13.5	136,428		0.0000	1.0000	55.67
14.5	136,428	46,482	0.3407	0.6593	55.67
15.5	89,946	24,107	0.2680	0.7320	36.70
16.5	65,839	33,485	0.5086	0.4914	26.87
17.5	32,354		0.0000	1.0000	13.20
18.5	32,354		0.0000	1.0000	13.20
19.5	32,354		0.0000	1.0000	13.20
20.5	32,354		0.0000	1.0000	13.20
21.5	32,354		0.0000	1.0000	13.20
22.5	32,354		0.0000	1.0000	13.20
23.5	32,354	32,354	1.0000		13.20
24.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 396 - POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2020			EXPERIENCE BAND 1969-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	332,455		0.0000	1.0000	100.00
0.5	332,455		0.0000	1.0000	100.00
1.5	236,503		0.0000	1.0000	100.00
2.5	236,503		0.0000	1.0000	100.00
3.5	277,286		0.0000	1.0000	100.00
4.5	277,286	32,890	0.1186	0.8814	100.00
5.5	244,396		0.0000	1.0000	88.14
6.5	244,396		0.0000	1.0000	88.14
7.5	244,396	3,500	0.0143	0.9857	88.14
8.5	240,896		0.0000	1.0000	86.88
9.5	240,896	26,583	0.1103	0.8897	86.88
10.5	214,314		0.0000	1.0000	77.29
11.5	214,314	3,106	0.0145	0.9855	77.29
12.5	211,208	26,505	0.1255	0.8745	76.17
13.5	211,285		0.0000	1.0000	66.61
14.5	211,285	20,343	0.0963	0.9037	66.61
15.5	190,942	25,746	0.1348	0.8652	60.20
16.5	165,196	14,541	0.0880	0.9120	52.08
17.5	150,655		0.0000	1.0000	47.50
18.5	150,655		0.0000	1.0000	47.50
19.5	150,655		0.0000	1.0000	47.50
20.5	150,655		0.0000	1.0000	47.50
21.5	150,655		0.0000	1.0000	47.50
22.5	150,655		0.0000	1.0000	47.50
23.5	150,655	20,778	0.1379	0.8621	47.50
24.5	129,877		0.0000	1.0000	40.95
25.5	129,877	57,765	0.4448	0.5552	40.95
26.5	72,112		0.0000	1.0000	22.73
27.5	72,112		0.0000	1.0000	22.73
28.5	72,112	15,573	0.2160	0.7840	22.73
29.5	56,539		0.0000	1.0000	17.82
30.5	56,539		0.0000	1.0000	17.82
31.5	56,539		0.0000	1.0000	17.82
32.5	56,539		0.0000	1.0000	17.82
33.5	56,539		0.0000	1.0000	17.82
34.5	56,539		0.0000	1.0000	17.82
35.5	56,539		0.0000	1.0000	17.82
36.5	56,539		0.0000	1.0000	17.82
37.5	56,539		0.0000	1.0000	17.82
38.5	56,539	52,830	0.9344	0.0656	17.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2020			EXPERIENCE BAND 1969-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,709	2,345	0.6323	0.3677	1.17	
40.5	1,364		0.0000	1.0000	0.43	
41.5	1,364		0.0000	1.0000	0.43	
42.5	1,364		0.0000	1.0000	0.43	
43.5	1,364		0.0000	1.0000	0.43	
44.5	1,364		0.0000	1.0000	0.43	
45.5	1,364		0.0000	1.0000	0.43	
46.5	1,364	1,040	0.7623	0.2377	0.43	
47.5	324	324	1.0000		0.10	
48.5						

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**PART VII. 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, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1917	7,399	7,364		35	35	0.0
1918	8	8			35	0.0
1919	7,211	7,110		101	136	0.0
1920	5,477	5,444		33	169	0.0
1921	450	394		56	225	0.0
1922	46	46			225	0.0
1923	12,697	12,554		143	368	0.0
1924	4,425	4,412		13	381	0.0
1925	6,111	6,050		61	442	0.0
1926	11,275	11,257		18	460	0.0
1927	4,971	4,843		128	588	0.0
1928	3,073	2,979		94	682	0.0
1929	23,937	23,916		21	703	0.0
1930	6,124	5,672		452	1,155	0.0
1931	862	837		25	1,180	0.0
1932	4,660	4,463		197	1,377	0.0
1933	15,088	14,126		962	2,339	0.0
1934	15,851	14,707		1,144	3,483	0.0
1935	18,535	17,354		1,181	4,664	0.0
1936	23,507	21,356		2,151	6,815	0.0
1937	13,139	12,257		882	7,697	0.0
1938	12,788	11,684		1,104	8,801	0.0
1939	21,693	19,593		2,100	10,901	0.0
1940	19,271	17,451		1,820	12,721	0.0
1941	25,655	23,619		2,036	14,757	0.0
1942	17,367	16,268		1,099	15,856	0.0
1943	20,045	18,080		1,965	17,821	0.0
1944	18,578	16,704		1,874	19,695	0.0
1945	23,749	21,217		2,532	22,227	0.0
1946	42,396	37,350		5,046	27,273	0.0
1947	47,456	41,216		6,240	33,513	0.0
1948	67,575	59,749		7,826	41,339	0.0
1949	74,355	65,111		9,244	50,583	0.0
1950	66,621	55,893		10,728	61,311	0.0
1951	79,447	67,512		11,935	73,246	0.0
1952	73,776	61,221		12,555	85,801	0.1
1953	52,968	44,381		8,587	94,388	0.1
1954	74,369	62,865		11,504	105,892	0.1
1955	133,085	113,538		19,547	125,439	0.1
1956	90,234	72,152		18,082	143,521	0.1
1957	118,005	98,700		19,305	162,826	0.1
1958	169,709	146,223		23,486	186,312	0.1
1959	133,638	110,763		22,875	209,187	0.1
1960	99,360	81,716		17,644	226,831	0.1
1961	143,124	114,971		28,153	254,984	0.2
1962	153,169	120,198		32,971	287,955	0.2

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	185,569	146,669	38,900		326,855	0.2
1964	239,845	188,790	51,055		377,910	0.2
1965	294,389	225,355	69,034		446,944	0.3
1966	269,449	210,005	59,444		506,388	0.3
1967	348,247	276,927	71,320		577,708	0.4
1968	426,649	343,767	82,882		660,590	0.4
1969	649,809	504,776	145,033		805,623	0.5
1970	716,214	568,256	147,958		953,581	0.6
1971	802,660	625,202	177,458		1,131,039	0.7
1972	845,097	690,704	154,393		1,285,432	0.8
1973	943,411	732,947	210,464		1,495,896	0.9
1974	1,033,557	764,941	268,616		1,764,512	1.1
1975	1,177,778	876,336	301,442		2,065,954	1.3
1976	959,400	708,397	251,003		2,316,957	1.4
1977	1,138,114	801,719	336,395		2,653,352	1.6
1978	1,084,646	765,124	319,522		2,972,874	1.8
1979	1,241,924	879,651	362,273		3,335,147	2.1
1980	1,080,818	762,207	318,611		3,653,758	2.3
1981	977,802	659,047	318,755		3,972,513	2.5
1982	1,130,433	874,610	255,823		4,228,336	2.6
1983	1,036,909	790,920	245,989		4,474,325	2.8
1984	1,001,774	757,851	243,923		4,718,248	2.9
1985	1,142,437	873,343	269,094		4,987,342	3.1
1986	1,269,482	936,566	332,916		5,320,258	3.3
1987	1,396,570	1,012,170	384,400		5,704,658	3.5
1988	1,696,226	1,192,283	503,943		6,208,601	3.8
1989	2,158,740	1,472,672	686,068		6,894,669	4.3
1990	2,231,415	1,503,929	727,486		7,622,155	4.7
1991	2,493,940	1,628,689	865,251		8,487,406	5.2
1992	3,008,516	1,931,877	1,076,639		9,564,045	5.9
1993	2,209,579	1,395,364	814,215		10,378,260	6.4
1994	2,776,348	1,706,100	1,070,248		11,448,508	7.1
1995	3,820,913	2,260,995	1,559,918		13,008,426	8.0
1996	3,687,594	2,152,323	1,535,271		14,543,697	9.0
1997	3,593,759	2,102,222	1,491,537		16,035,234	9.9
1998	3,319,233	1,873,111	1,446,122		17,481,356	10.8
1999	3,036,291	1,746,149	1,290,142		18,771,498	11.6
2000	2,716,113	1,489,020	1,227,093		19,998,591	12.3
2001	3,221,905	1,637,186	1,584,719		21,583,310	13.3
2002	2,809,045	1,358,787	1,450,258		23,033,568	14.2
2003	2,999,120	1,417,848	1,581,272		24,614,840	15.2
2004	3,398,063	1,602,473	1,795,590		26,410,430	16.3
2005	4,500,374	2,010,032	2,490,342		28,900,772	17.8
2006	3,335,930	1,426,306	1,909,624		30,810,396	19.0
2007	6,137,898	3,505,102	2,632,796		33,443,192	20.6
2008	5,243,295	2,012,183	3,231,112		36,674,304	22.6

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	3,510,509	1,187,067	2,323,442		38,997,746	24.1
2010	3,102,468	1,004,269	2,098,199		41,095,945	25.4
2011	3,527,618	1,138,816	2,388,802		43,484,747	26.8
2012	3,555,328	1,015,914	2,539,414		46,024,161	28.4
2013	4,920,333	1,270,708	3,649,625		49,673,786	30.6
2014	5,048,177	1,220,403	3,827,774		53,501,560	33.0
2015	5,652,067	1,258,687	4,393,380		57,894,940	35.7
2016	8,550,496	1,744,649	6,805,847		64,700,787	39.9
2017	9,531,371	1,579,623	7,951,748		72,652,535	44.8
2018	8,449,615	1,359,570	7,090,045		79,742,580	49.2
2019	16,598,777	2,160,119	14,438,658		94,181,238	58.1
2020	14,900,237	1,719,238	13,180,999		107,362,237	66.2
2021	12,100,497	936,004	11,164,493		118,526,730	73.1
2022	22,861,873	1,726,540	21,135,333		139,662,063	86.2
2023	22,890,565	460,389	22,430,176		162,092,239	100.0
TOTAL	236,950,490	74,858,251	162,092,239			

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE		PCT OF COL 4 TOTAL (6)
			(2)	(3)	(5)	(6)	
1952							0.0
1953							0.0
2004	38,772	37,359		1,413	1,413		0.0
2005	39,966	33,411		6,555	7,968		0.0
2006	2,469	1,952		517	8,485		0.0
2007	878	654		224	8,709		0.0
2008	23,109	22,937		172	8,881		0.0
2009	4,753	3,114		1,639	10,520		0.0
2010	747,319	455,898		291,421	301,941		0.8
2014	22,225	22,225			301,941		0.8
2017					301,941		0.8
2019	33,790,493	4,606,114		29,184,379	29,486,320		80.7
2020	1,945,898	196,540		1,749,358	31,235,678		85.5
2021	1,730,955	502,904		1,228,051	32,463,729		88.8
2022	4,030,382	210,267		3,820,115	36,283,844		99.3
2023	266,566	5,381		261,185	36,545,029		100.0
SUBTOTAL	42,643,785	6,098,756		36,545,029			
NONDEPRECIABLE	7,086,071			7,086,071			
TOTAL	49,729,856	6,098,756		43,631,100			

## INFORMATION SERVICES



UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2004	5,699	5,552		147	147	0.0
2007	1,760	1,451		309	456	0.0
2011	425,873	351,472		74,401	74,857	0.1
2012	401,290	304,691		96,599	171,456	0.1
2013	142,365	98,694		43,671	215,127	0.2
2014	1,430,788	1,160,547		270,241	485,368	0.4
2015	732,103	595,148		136,955	622,323	0.5
2016	2,349,695	1,370,181		979,514	1,601,837	1.2
2017	77,621,819	33,571,459		44,050,360	45,652,197	33.6
2018	1,545,759	785,088		760,671	46,412,868	34.2
2019	74,177,124	29,201,309		44,975,815	91,388,683	67.3
2020	14,501,914	5,577,325		8,924,589	100,313,272	73.9
2021	15,645,524	3,440,614		12,204,910	112,518,182	82.9
2022	13,473,468	2,199,096		11,274,372	123,792,554	91.2
2023	12,571,538	564,769		12,006,769	135,799,323	100.0
TOTAL	215,026,719	79,227,396		135,799,323		

**EMPIRE YARD**

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	127,875	106,017	21,858		21,858	0.4
1961	88,759	69,614	19,145		41,003	0.7
1962	151,954	120,303	31,651		72,654	1.2
1963	9,442	7,280	2,162		74,816	1.2
1964	3,887	3,030	857		75,673	1.2
1965	957	844	113		75,786	1.2
1966	296	225	71		75,857	1.2
1967	857	646	211		76,068	1.2
1968	3,557	2,669	888		76,956	1.3
1969	659	492	167		77,123	1.3
1970	2,317	1,717	600		77,723	1.3
1971	74,575	54,944	19,631		97,354	1.6
1972	10,108	8,697	1,411		98,765	1.6
1973	65,182	63,588	1,594		100,359	1.6
1974	1,074	776	298		100,657	1.6
1975	20,047	14,377	5,670		106,327	1.7
1976	98,759	70,526	28,233		134,560	2.2
1977	270,812	194,061	76,751		211,311	3.4
1978	38,942	34,518	4,424		215,735	3.5
1979	31,763	22,263	9,500		225,235	3.7
1980	58,831	43,305	15,526		240,761	3.9
1981	101,251	85,833	15,418		256,179	4.2
1982	38,345	33,915	4,430		260,609	4.3
1983	15,874	11,357	4,517		265,126	4.3
1984	58,889	45,162	13,727		278,853	4.5
1985	68,562	48,082	20,480		299,333	4.9
1986	250,911	183,984	66,927		366,260	6.0
1987	106,836	77,134	29,702		395,962	6.5
1988	94,509	69,443	25,066		421,028	6.9
1989	142,145	98,610	43,535		464,563	7.6
1990	95,808	95,316	492		465,055	7.6
1991	12,725	8,351	4,374		469,429	7.7
1992	114,077	75,870	38,207		507,636	8.3
1993	240,016	154,018	85,998		593,634	9.7
1994	48,066	44,641	3,425		597,059	9.7
1995	137,390	86,821	50,569		647,628	10.6
1996	78,977	48,740	30,237		677,865	11.1
1997	4,615,574	2,765,307	1,850,267		2,528,132	41.2
1998	283,485	168,016	115,469		2,643,601	43.1
1999	84,689	48,723	35,966		2,679,567	43.7
2000	89,552	50,568	38,984		2,718,551	44.3
2001	730,424	406,889	323,535		3,042,086	49.6
2002	50,866	31,477	19,389		3,061,475	49.9
2003	207,391	121,944	85,447		3,146,922	51.3
2004	408,577	337,299	71,278		3,218,200	52.5
2005	194,897	111,101	83,796		3,301,996	53.9

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2006	139,745	67,349		72,396	3,374,392	55.0
2007	875,480	407,330		468,150	3,842,542	62.7
2008	108,455	64,844		43,611	3,886,153	63.4
2009	54,032	23,302		30,730	3,916,883	63.9
2010	385,242	270,302		114,940	4,031,823	65.8
2011	531,835	341,202		190,633	4,222,456	68.9
2012	49,336	18,364		30,972	4,253,428	69.4
2013	122,473	42,898		79,575	4,333,003	70.7
2014	183,409	73,285		110,124	4,443,127	72.5
2015	94,751	28,717		66,034	4,509,161	73.5
2016	644,139	204,477		439,662	4,948,823	80.7
2017	101,077	57,390		43,687	4,992,510	81.4
2018	130,187	74,144		56,043	5,048,553	82.3
2019	845,719	840,239		5,480	5,054,033	82.4
2020	45,607	6,886		38,721	5,092,754	83.1
2021	221,161	25,045		196,116	5,288,870	86.3
2022	780,865	200,517		580,348	5,869,218	95.7
2023	269,151	7,089		262,062	6,131,280	100.0
TOTAL	14,913,153	8,781,873		6,131,280		

**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, 2023

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	629	453	189	1.01	187
1971	7,177.62	5,874	4,229	2,949	9.08	325
1975	12,539.90	9,796	7,052	5,488	10.94	502
1977	485.00	369	266	219	11.98	18
2018	50,277.08	6,249	4,499	45,778	38.75	1,181
2019	240,869.72	24,617	17,722	223,148	39.55	5,642
2020	34,409.01	2,746	1,977	32,432	40.36	804
2021	163,744.75	9,415	6,777	156,968	40.98	3,830
2022	111,114.35	3,867	2,784	108,330	41.60	2,604
	627,496.44	69,798	51,995	575,501		15,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 2.41

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	2,689.19	2,689	2,689			
1925	879.69	880	880			
1926	6,245.32	6,245	6,245			
1927	828.03	828	828			
1929	15,903.19	15,903	15,903			
1937	398.62	399	399			
1938	221.63	222	222			
1939	209.07	209	209			
1941	653.48	653	653			
1942	4,256.28	4,256	4,256			
1944	1,651.50	1,642	1,362	290	0.23	290
1945	168.42	166	138	30	0.47	30
1948	2,558.95	2,478	2,056	503	1.27	396
1949	925.90	890	738	188	1.54	122
1950	9,560.45	9,128	7,574	1,986	1.81	1,097
1951	6,855.53	6,497	5,391	1,465	2.09	701
1952	19,840.84	18,665	15,487	4,354	2.37	1,837
1955	3,969.94	3,651	3,029	941	3.21	293
1956	4,289.45	3,914	3,248	1,041	3.50	297
1957	940.26	851	706	234	3.79	62
1958	31,710.12	28,468	23,622	8,088	4.09	1,978
1959	11,224.11	9,995	8,293	2,931	4.38	669
1960	4,923.72	4,348	3,608	1,316	4.68	281
1961	9,084.01	7,951	6,597	2,487	4.99	498
1962	31,953.13	27,727	23,007	8,946	5.29	1,691
1963	5,578.92	4,798	3,981	1,598	5.60	285
1964	6,054.15	5,158	4,280	1,774	5.92	300
1965	4,470.56	3,774	3,132	1,339	6.23	215
1966	3,370.38	2,818	2,338	1,032	6.55	158
1967	25,433.75	21,059	17,474	7,960	6.88	1,157
1968	3,067.84	2,515	2,087	981	7.21	136
1969	40,013.65	32,471	26,943	13,071	7.54	1,734
1970	1,822.52	1,463	1,214	609	7.88	77
1971	733.85	583	484	250	8.22	30
1972	24,398.08	19,177	15,912	8,486	8.56	991
1973	2,761.76	2,146	1,781	981	8.92	110
1974	2,816.13	2,163	1,795	1,021	9.27	110
1975	5,699.01	4,327	3,590	2,109	9.63	219
1976	1,025.60	769	638	388	10.00	39
1977	7,267.62	5,383	4,467	2,801	10.37	270
1978	516.60	378	314	203	10.75	19
1982	3,021.86	2,381	1,976	1,046	11.10	94
1984	2,662.71	2,048	1,699	964	11.77	82



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	20,696.62	14,417	11,963	8,734	14.05	622
1997	24,264.83	15,047	12,485	11,780	16.24	725
2008	8,578.38	3,630	3,012	5,566	21.13	263
2011	2,254.74	803	666	1,589	22.59	70
2015	60,439.54	15,364	12,748	47,692	24.94	1,912
2016	16,191.46	3,679	3,053	13,138	25.50	515
2017	1,267,638.55	252,133	209,209	1,058,430	26.18	40,429
2018	226,510.46	38,507	31,951	194,559	26.86	7,243
2019	2,526,821.41	353,755	293,530	2,233,291	27.65	80,770
2020	1,494,030.62	164,194	136,241	1,357,790	28.35	47,894
2021	1,118,844.77	88,389	73,341	1,045,504	29.15	35,866
2022	3,899,657.98	185,624	154,023	3,745,635	30.04	124,688
2023	284,660.21	4,526	3,755	280,905	30.95	9,076
	11,263,245.39	1,412,134	1,177,222	10,086,023		366,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 3.25

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	6,463.95	6,314	6,464			
1920	5,249.44	5,104	5,249			
1921	62.69	61	63			
1922	46.32	45	46			
1923	201.24	193	201			
1924	123.98	118	124			
1926	1,487.96	1,405	1,471	17	3.27	5
1927	1,169.11	1,099	1,150	19	3.53	5
1928	1,325.37	1,241	1,299	26	3.77	7
1929	845.37	788	825	20	4.01	5
1930	3,004.22	2,788	2,918	86	4.24	20
1931	368.69	341	357	12	4.47	3
1932	2,916.72	2,685	2,810	107	4.69	23
1933	6,919.07	6,343	6,639	280	4.91	57
1934	5,961.83	5,444	5,698	264	5.12	52
1935	12,339.80	11,223	11,747	593	5.34	111
1936	14,756.97	13,366	13,990	767	5.56	138
1937	6,970.69	6,288	6,582	389	5.78	67
1938	3,616.51	3,249	3,401	216	6.00	36
1939	5,473.72	4,896	5,125	349	6.23	56
1940	7,436.74	6,622	6,931	506	6.46	78
1941	15,332.07	13,594	14,229	1,103	6.69	165
1942	10,635.32	9,386	9,824	811	6.93	117
1943	14,771.88	12,979	13,585	1,187	7.16	166
1944	13,274.32	11,609	12,151	1,123	7.40	152
1945	15,592.54	13,571	14,205	1,388	7.65	181
1946	21,530.67	18,648	19,519	2,012	7.90	255
1947	15,862.44	13,671	14,309	1,553	8.15	191
1948	24,345.33	20,875	21,850	2,495	8.41	297
1949	18,829.19	16,059	16,809	2,020	8.68	233
1950	17,430.85	14,784	15,474	1,957	8.96	218
1951	33,776.11	28,486	29,816	3,960	9.24	429
1952	24,839.14	20,827	21,800	3,039	9.53	319
1953	22,404.53	18,672	19,544	2,861	9.83	291
1954	26,640.27	22,057	23,087	3,553	10.15	350
1955	41,670.81	34,276	35,877	5,794	10.47	553
1956	28,628.93	23,384	24,476	4,153	10.81	384
1957	26,336.89	21,360	22,357	3,980	11.15	357
1958	44,975.99	36,194	37,884	7,092	11.52	616
1959	45,466.51	36,304	37,999	7,468	11.89	628
1960	37,017.06	29,312	30,681	6,336	12.28	516
1961	52,674.80	41,354	43,285	9,390	12.68	741
1962	44,578.09	34,680	36,299	8,279	13.10	632

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	60,880.52	46,909	49,099	11,782	13.54	870
1964	62,379.38	47,599	49,822	12,557	13.98	898
1965	101,550.75	76,679	80,260	21,291	14.45	1,473
1966	77,759.25	58,095	60,808	16,951	14.92	1,136
1967	58,397.09	43,134	45,148	13,249	15.42	859
1968	91,041.47	66,476	69,580	21,461	15.92	1,348
1969	133,536.36	96,328	100,826	32,710	16.44	1,990
1970	160,758.68	114,492	119,838	40,921	16.98	2,410
1971	216,765.25	152,360	159,475	57,290	17.53	3,268
1972	158,046.27	109,588	114,705	43,341	18.09	2,396
1973	237,670.85	162,462	170,048	67,623	18.67	3,622
1974	314,702.45	211,971	221,869	92,833	19.26	4,820
1975	247,321.75	164,071	171,732	75,590	19.86	3,806
1976	264,975.41	173,042	181,122	83,853	20.47	4,096
1977	289,293.68	185,834	194,512	94,782	21.10	4,492
1978	317,398.40	200,497	209,859	107,539	21.73	4,949
1979	383,513.10	238,039	249,154	134,359	22.38	6,004
1980	275,920.09	168,171	176,024	99,896	23.04	4,336
1981	266,487.01	159,397	166,840	99,647	23.71	4,203
1982	281,250.06	184,472	193,086	88,164	21.64	4,074
1983	314,794.04	202,727	212,193	102,601	22.25	4,611
1984	327,313.62	206,829	216,487	110,827	22.86	4,848
1985	306,016.37	189,608	198,462	107,554	23.48	4,581
1986	372,911.48	226,432	237,005	135,906	24.10	5,639
1987	445,446.16	264,818	277,184	168,262	24.73	6,804
1988	465,998.46	271,025	283,681	182,317	25.36	7,189
1989	692,311.33	393,648	412,030	280,281	25.99	10,784
1990	662,014.31	369,801	387,069	274,945	26.27	10,466
1991	729,835.19	397,760	416,334	313,501	26.92	11,646
1992	975,899.86	518,398	542,605	433,295	27.58	15,710
1993	749,955.64	388,852	407,010	342,946	28.32	12,110
1994	961,026.98	487,625	510,395	450,632	28.64	15,734
1995	1,302,137.74	641,954	671,930	630,208	29.31	21,501
1996	1,260,188.59	603,000	631,157	629,032	29.97	20,989
1997	955,062.92	442,958	463,642	491,421	30.64	16,039
1998	926,977.81	416,028	435,455	491,523	31.32	15,694
1999	775,579.93	336,291	351,994	423,586	32.00	13,237
2000	704,324.09	294,619	308,376	395,948	32.68	12,116
2001	949,056.33	382,280	400,131	548,925	33.36	16,455
2002	816,541.79	316,002	330,758	485,784	34.06	14,263
2003	973,262.81	361,081	377,942	595,321	34.75	17,132
2004	1,102,507.81	393,375	411,744	690,764	35.15	19,652
2005	1,120,350.91	381,367	399,175	721,176	35.85	20,116

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	1,079,312.49	349,481	365,800	713,512	36.55	19,522
2007	881,559.87	270,551	283,184	598,376	37.26	16,059
2008	1,075,158.14	311,581	326,130	749,028	37.98	19,722
2009	1,068,021.58	291,143	304,738	763,284	38.69	19,728
2010	1,013,157.87	259,875	272,010	741,148	39.13	18,941
2011	1,376,057.34	328,602	343,946	1,032,111	39.85	25,900
2012	866,536.63	191,331	200,265	666,272	40.58	16,419
2013	1,186,775.65	241,746	253,034	933,742	41.05	22,746
2014	1,691,447.92	313,256	327,884	1,363,564	41.78	32,637
2015	1,561,322.95	261,365	273,570	1,287,753	42.26	30,472
2016	1,805,233.00	269,341	281,918	1,523,315	42.75	35,633
2017	2,229,825.64	289,877	303,413	1,926,413	43.50	44,285
2018	1,676,538.90	186,263	194,961	1,481,578	44.00	33,672
2019	4,181,538.10	385,538	403,540	3,777,998	44.28	85,321
2020	2,965,917.66	215,919	226,001	2,739,917	44.58	61,461
2021	2,991,598.86	157,956	165,332	2,826,267	44.89	62,960
2022	3,801,612.79	123,933	129,720	3,671,893	44.58	82,366
2023	1,023,168.59	11,664	12,209	1,010,960	43.17	23,418
	55,047,300.10	16,177,211	16,932,371	38,114,929		1,018,082

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 1.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
1932	945.99	831	867	79	7.07	11
1933	7,331.53	6,404	6,679	653	7.34	89
1934	8,559.13	7,436	7,755	804	7.61	106
1935	4,851.41	4,192	4,372	479	7.88	61
1936	1,252.08	1,076	1,122	130	8.16	16
1937	3,202.62	2,737	2,854	349	8.44	41
1938	7,126.44	6,054	6,314	812	8.73	93
1939	14,197.25	11,989	12,503	1,694	9.02	188
1940	9,657.77	8,108	8,456	1,202	9.31	129
1941	6,807.08	5,679	5,922	885	9.61	92
1942	1,777.60	1,474	1,537	241	9.91	24
1943	4,066.50	3,351	3,495	572	10.21	56
1944	2,976.33	2,436	2,540	436	10.52	41
1945	7,039.44	5,724	5,969	1,070	10.84	99
1946	18,561.14	14,990	15,633	2,928	11.16	262
1947	26,998.17	21,654	22,582	4,416	11.48	385
1948	23,393.27	18,630	19,429	3,964	11.81	336
1949	35,719.19	28,237	29,447	6,272	12.15	516
1950	30,858.45	24,213	25,251	5,607	12.49	449
1951	28,975.38	22,566	23,533	5,442	12.83	424
1952	19,161.18	14,804	15,439	3,722	13.19	282
1953	19,270.73	14,769	15,402	3,869	13.55	286
1954	31,986.86	24,310	25,352	6,635	13.92	477
1955	51,398.47	38,726	40,386	11,012	14.30	770
1956	31,699.94	23,677	24,692	7,008	14.68	477
1957	47,071.50	34,841	36,335	10,736	15.07	712
1958	23,412.70	17,164	17,900	5,513	15.48	356
1959	31,074.11	22,561	23,528	7,546	15.89	475
1960	32,867.82	23,631	24,644	8,224	16.30	505
1961	52,549.45	37,392	38,995	13,554	16.73	810
1962	50,894.68	35,828	37,364	13,531	17.17	788
1963	75,659.84	52,688	54,947	20,713	17.61	1,176
1964	107,314.19	73,880	77,047	30,267	18.07	1,675
1965	89,856.33	61,149	63,770	26,086	18.53	1,408
1966	52,236.54	35,124	36,630	15,607	19.00	821
1967	60,650.71	40,281	42,008	18,643	19.48	957
1968	94,954.97	62,261	64,930	30,025	19.97	1,504
1969	203,568.31	131,723	137,370	66,198	20.47	3,234
1970	173,311.40	110,621	115,363	57,948	20.98	2,762
1971	201,043.13	126,553	131,978	69,065	21.49	3,214
1972	122,604.99	76,057	79,317	43,288	22.02	1,966
1973	160,418.83	98,021	102,223	58,196	22.56	2,580
1974	257,016.68	154,652	161,281	95,736	23.10	4,144

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
1975	275,093.71	162,921	169,905	105,189	23.65	4,448
1976	214,072.11	124,716	130,062	84,010	24.21	3,470
1977	331,352.83	189,786	197,922	133,431	24.78	5,385
1978	246,384.62	138,655	144,599	101,786	25.36	4,014
1979	217,233.83	120,078	125,225	92,009	25.94	3,547
1980	158,513.98	85,980	89,666	68,848	26.54	2,594
1981	198,705.13	105,725	110,257	88,448	27.14	3,259
1982	207,656.60	131,052	136,670	70,987	24.11	2,944
1983	117,645.50	73,399	76,545	41,100	24.26	1,694
1984	95,761.81	58,635	61,149	34,613	24.85	1,393
1985	116,506.51	69,962	72,961	43,546	25.45	1,711
1986	155,055.60	91,266	95,178	59,878	26.04	2,299
1987	137,121.95	79,531	82,940	54,182	26.25	2,064
1988	248,433.90	140,986	147,030	101,404	26.86	3,775
1989	294,015.11	163,120	170,112	123,903	27.48	4,509
1990	320,301.52	174,660	182,147	138,155	27.73	4,982
1991	507,719.56	270,158	281,739	225,981	28.36	7,968
1992	633,693.80	328,760	342,853	290,841	28.99	10,032
1993	380,732.29	195,087	203,450	177,282	29.02	6,109
1994	527,519.12	263,021	274,296	253,223	29.67	8,535
1995	837,836.14	405,932	423,333	414,503	30.32	13,671
1996	814,770.98	385,387	401,907	412,864	30.64	13,475
1997	674,212.40	310,879	324,206	350,006	30.97	11,301
1998	684,509.75	305,428	318,521	365,989	31.65	11,564
1999	534,325.80	231,684	241,616	292,710	32.00	9,147
2000	428,618.73	179,291	186,977	241,642	32.68	7,394
2001	652,502.31	264,263	275,591	376,911	33.06	11,401
2002	450,207.68	176,166	183,718	266,490	33.45	7,967
2003	613,066.77	231,249	241,162	371,905	33.85	10,987
2004	600,341.74	217,744	227,078	373,264	34.26	10,895
2005	1,043,334.53	362,872	378,427	664,908	34.69	19,167
2006	712,729.33	236,983	247,142	465,587	35.13	13,253
2007	1,173,878.41	371,885	387,827	786,051	35.58	22,092
2008	1,213,805.89	364,991	380,637	833,169	36.05	23,111
2009	1,158,576.11	330,889	345,073	813,503	36.26	22,435
2010	848,056.98	227,788	237,553	610,504	36.75	16,612
2011	821,668.09	207,471	216,365	605,303	37.00	16,360
2012	1,288,532.93	303,836	316,861	971,672	37.28	26,064
2013	1,836,535.83	401,099	418,293	1,418,243	37.58	37,739
2014	1,749,814.25	350,663	365,695	1,384,119	37.90	36,520
2015	2,083,300.05	380,827	397,152	1,686,148	38.01	44,361
2016	2,373,541.67	389,736	406,443	1,967,099	38.16	51,549
2017	2,762,274.83	402,187	419,427	2,342,848	38.14	61,428

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
2018	2,016,359.70	254,061	264,952	1,751,408	38.17	45,884
2019	4,219,926.92	448,156	467,367	3,752,560	37.87	99,091
2020	5,580,739.34	476,595	497,025	5,083,714	37.48	135,638
2021	3,764,439.72	239,042	249,289	3,515,151	36.87	95,339
2022	5,252,410.97	213,248	222,389	5,030,022	35.40	142,091
2023	15,749,070.40	245,685	256,217	15,492,853	31.65	489,506
	69,557,227.86	13,392,029	13,966,110	55,591,118		1,625,571
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	2.34

UGI UTILITIES, INC. - ELECTRIC DIVISION

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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-	44,489-	99,348-	612,479-		16,333-
	711,827.21-	44,489-	99,348-	612,479-		16,333-
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.5 2.29



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	11,151	11,559			
1925	37.18	36	37			
1928	977.05	924	977			
1955	321.43	264	313	8	11.66	1
1957	1,089.51	879	1,042	48	12.54	4
1966	171.19	126	149	22	17.19	1
1967	2,233.28	1,622	1,924	309	17.78	17
1968	5,305.30	3,805	4,512	793	18.38	43
1969	482.65	342	406	77	18.99	4
1970	3,078.47	2,149	2,549	529	19.62	27
1971	3,756.90	2,586	3,067	690	20.26	34
1972	7,229.66	4,904	5,816	1,414	20.91	68
1973	9,574.39	6,397	7,586	1,988	21.57	92
1974	12,540.35	8,248	9,782	2,758	22.25	124
1975	9,522.75	6,163	7,309	2,214	22.93	97
1976	14,345.28	9,130	10,827	3,518	23.63	149
1977	17,590.28	11,006	13,052	4,538	24.33	187
1978	25,021.43	15,379	18,238	6,783	25.05	271
1979	43,579.82	26,295	31,184	12,396	25.78	481
1980	7,270.58	4,305	5,105	2,166	26.51	82
1981	11,294.79	6,558	7,777	3,518	27.26	129
1982	11,192.02	6,972	8,268	2,924	24.97	117
1983	14,496.16	8,811	10,449	4,047	25.97	156
1984	5,717.07	3,411	4,045	1,672	26.54	63
1985	15,585.87	9,121	10,817	4,769	27.11	176
1986	48,278.74	27,693	32,842	15,437	27.69	557
1987	29,523.06	16,480	19,544	9,979	28.69	348
1988	76,661.56	41,888	49,676	26,986	29.26	922
1989	113,372.28	60,575	71,837	41,535	29.85	1,391
1990	144,531.37	75,445	89,472	55,059	30.45	1,808
1991	53,431.24	27,052	32,082	21,349	31.45	679
1992	99,809.99	49,286	58,450	41,360	32.04	1,291
1993	36,156.76	17,536	20,796	15,361	32.39	474
1994	118,794.48	55,715	66,074	52,720	33.40	1,578
1995	150,384.17	68,575	81,325	69,059	34.00	2,031
1996	91,378.94	40,463	47,986	43,393	34.61	1,254
1997	233,401.22	100,199	118,829	114,572	35.23	3,252
1998	151,590.70	62,622	74,265	77,326	36.23	2,134
1999	192,024.40	76,695	90,955	101,069	36.85	2,743
2000	160,172.66	61,731	73,208	86,965	37.48	2,320
2001	227,349.82	83,892	99,490	127,860	38.48	3,323
2002	321,940.17	114,224	135,461	186,479	39.10	4,769
2003	161,435.90	54,598	64,749	96,687	40.11	2,411

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	55,951	66,354	106,495	40.74	2,614
2005	430,305.70	132,964	157,685	272,621	41.38	6,588
2006	313,210.56	91,520	108,536	204,675	42.38	4,830
2007	95,642.88	26,512	31,441	64,202	43.02	1,492
2008	693,812.85	181,779	215,577	478,236	43.67	10,951
2009	66,961.89	16,406	19,456	47,506	44.67	1,063
2010	173,900.46	39,910	47,330	126,570	45.32	2,793
2011	38,275.92	8,134	9,646	28,630	46.32	618
2012	105,122.31	20,667	24,510	80,612	46.98	1,716
2013	153,776.20	27,772	32,936	120,840	47.64	2,537
2014	138,890.11	22,695	26,915	111,975	48.64	2,302
2015	90,029.54	13,234	15,695	74,335	49.31	1,508
2016	421,879.54	54,760	64,941	356,939	50.30	7,096
2017	544,253.07	61,555	73,000	471,253	50.97	9,246
2018	751,950.64	72,338	85,787	666,164	51.65	12,898
2019	1,561,494.51	123,670	146,663	1,414,832	52.32	27,042
2020	200,300.10	12,419	14,728	185,572	52.99	3,502
2021	46,993.55	2,091	2,480	44,514	53.68	829
2022	136,059.64	3,646	4,324	131,736	54.37	2,423
	8,779,918.41	2,153,276	2,551,835	6,228,083		137,656
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 1.57

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	20,707.78	18,208	18,142	2,566	5.07	506
1966	125.61	103	103	23	7.66	3
1967	11,811.86	9,568	9,534	2,278	7.98	285
1968	5,910.90	4,743	4,726	1,185	8.30	143
1969	6,614.08	5,255	5,236	1,378	8.63	160
1970	10,476.99	8,239	8,209	2,268	8.97	253
1971	10,457.70	8,137	8,108	2,350	9.32	252
1972	41,022.39	31,577	31,463	9,559	9.67	989
1973	34,470.99	26,231	26,137	8,334	10.04	830
1974	70,756.38	53,202	53,010	17,746	10.42	1,703
1975	100,703.05	74,784	74,515	26,188	10.81	2,423
1976	44,986.54	32,980	32,861	12,126	11.21	1,082
1977	84,648.19	61,229	61,009	23,639	11.62	2,034
1978	51,345.84	36,627	36,495	14,851	12.04	1,233
1979	60,758.30	42,705	42,551	18,207	12.48	1,459
1980	31,228.09	21,622	21,544	9,684	12.92	750
1981	36,240.11	24,695	24,606	11,634	13.38	870
1982	27,009.95	20,722	20,647	6,363	12.52	508
1983	57,820.71	43,753	43,595	14,226	12.94	1,099
1984	25,437.32	19,070	19,001	6,436	13.10	491
1985	32,874.97	24,268	24,181	8,694	13.56	641
1986	74,868.77	54,385	54,189	20,680	14.03	1,474
1987	56,850.48	40,597	40,451	16,399	14.51	1,130
1988	119,822.52	84,055	83,752	36,071	15.00	2,405
1989	170,104.63	117,678	117,254	52,851	15.26	3,463
1990	128,174.30	86,941	86,628	41,546	15.77	2,634
1991	206,697.33	137,330	136,836	69,861	16.29	4,289
1992	118,331.32	76,915	76,638	41,693	16.83	2,477
1993	143,633.73	91,997	91,666	51,968	17.12	3,036
1994	139,936.47	87,936	87,619	52,317	17.45	2,998
1995	218,211.77	133,720	133,239	84,973	18.01	4,718
1996	313,688.48	187,209	186,535	127,153	18.58	6,844
1997	347,423.45	202,548	201,819	145,604	18.95	7,684
1998	271,072.64	153,454	152,902	118,171	19.55	6,045
1999	195,316.27	107,658	107,270	88,046	19.95	4,413
2000	204,019.61	109,314	108,920	95,100	20.36	4,671
2001	430,192.23	222,624	221,823	208,369	20.98	9,932
2002	159,884.38	80,102	79,814	80,070	21.42	3,738
2003	40,647.22	19,665	19,594	21,053	21.87	963
2004	101,913.30	47,492	47,321	54,592	22.34	2,444
2005	296,678.92	132,823	132,345	164,334	22.82	7,201
2006	195,487.36	83,825	83,523	111,964	23.31	4,803
2007	130,292.49	53,316	53,124	77,168	23.82	3,240

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	560,222.35	217,926	217,141	343,081	24.34	14,095
2009	106,307.78	39,313	39,171	67,137	24.71	2,717
2010	238,807.76	83,487	83,186	155,622	25.11	6,198
2011	196,426.89	64,585	64,353	132,074	25.52	5,175
2012	95,619.43	29,355	29,249	66,370	25.96	2,557
2013	436,712.42	124,288	123,841	312,871	26.40	11,851
2014	360,794.09	94,600	94,259	266,535	26.73	9,971
2015	136,483.69	32,715	32,597	103,887	26.96	3,853
2016	184,038.52	39,752	39,609	144,430	27.22	5,306
2017	1,081,168.20	206,611	205,867	875,301	27.51	31,818
2018	1,138,571.52	189,117	188,436	950,136	27.61	34,413
2019	1,249,867.68	174,981	174,351	1,075,517	27.65	38,898
2020	1,429,120.68	161,491	160,910	1,268,211	27.46	46,184
2021	1,256,116.80	105,765	105,385	1,150,732	27.18	42,337
2022	1,436,720.14	77,583	77,304	1,359,416	26.28	51,728
2023	315,801.17	6,569	6,545	309,256	23.54	13,137
	15,051,434.54	4,527,440	4,511,139	10,540,296		428,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 2.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	1,298.74	1,239	1,299			
1948	7,574.80	6,891	7,575			
1949	11,185.08	10,104	11,185			
1952	455.38	402	455			
1953	603.00	529	603			
1954	5,810.31	5,055	5,810			
1955	19,671.90	16,979	19,672			
1956	2,236.14	1,915	2,234	2	6.47	
1957	11,077.70	9,409	10,978	100	6.78	15
1958	48,657.53	40,980	47,812	846	7.10	119
1959	23,874.84	19,938	23,262	613	7.42	83
1960	15,467.11	12,803	14,937	530	7.75	68
1961	14,777.48	12,124	14,145	632	8.08	78
1962	5,131.59	4,173	4,869	263	8.41	31
1963	6,380.41	5,141	5,998	382	8.74	44
1964	20,303.52	16,207	18,909	1,395	9.08	154
1965	14,759.17	11,666	13,611	1,148	9.43	122
1966	36,587.23	28,636	33,410	3,177	9.78	325
1967	63,290.02	49,043	57,219	6,071	10.13	599
1968	82,937.25	63,604	74,207	8,730	10.49	832
1969	58,608.82	44,478	51,893	6,716	10.85	619
1970	83,638.43	62,803	73,272	10,366	11.21	925
1971	66,371.23	49,277	57,492	8,879	11.59	766
1972	87,155.53	63,991	74,659	12,497	11.96	1,045
1973	113,859.82	82,612	96,384	17,476	12.35	1,415
1974	136,954.68	98,212	114,584	22,371	12.73	1,757
1975	193,505.77	137,045	159,891	33,615	13.13	2,560
1976	137,196.29	95,945	111,939	25,257	13.53	1,867
1977	156,541.14	108,082	126,100	30,441	13.93	2,185
1978	159,615.26	108,751	126,880	32,735	14.34	2,283
1979	156,619.64	105,248	122,793	33,827	14.76	2,292
1980	179,340.22	118,802	138,607	40,733	15.19	2,682
1981	103,108.14	67,318	78,540	24,568	15.62	1,573
1982	217,186.26	161,261	188,144	29,042	14.31	2,029
1983	163,253.42	120,252	140,298	22,955	14.39	1,595
1984	163,181.68	118,486	138,238	24,944	14.81	1,684
1985	227,419.89	162,673	189,791	37,629	15.22	2,472
1986	161,510.33	113,703	132,658	28,852	15.66	1,842
1987	242,084.70	168,491	196,579	45,506	15.83	2,875
1988	234,284.17	160,204	186,911	47,373	16.30	2,906
1989	283,267.48	190,157	221,857	61,410	16.77	3,662
1990	318,532.68	210,773	245,910	72,623	17.00	4,272
1991	294,719.25	191,037	222,884	71,835	17.50	4,105

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	360,439.77	229,780	268,085	92,355	17.77	5,197
1993	211,918.94	133,149	155,345	56,574	18.04	3,136
1994	262,672.49	161,964	188,964	73,708	18.34	4,019
1995	322,816.35	194,142	226,506	96,310	18.89	5,098
1996	341,522.22	200,986	234,491	107,031	19.23	5,566
1997	326,961.93	188,003	219,344	107,618	19.59	5,494
1998	380,854.91	212,669	248,122	132,733	20.16	6,584
1999	389,677.42	211,946	247,278	142,399	20.55	6,929
2000	414,915.93	219,408	255,984	158,932	20.94	7,590
2001	252,222.64	129,390	150,960	101,263	21.36	4,741
2002	335,684.64	166,701	194,491	141,194	21.79	6,480
2003	177,855.50	85,317	99,540	78,316	22.24	3,521
2004	273,003.88	126,182	147,217	125,787	22.69	5,544
2005	270,171.85	119,956	139,953	130,219	23.17	5,620
2006	111,991.24	47,619	55,557	56,434	23.65	2,386
2007	438,353.07	177,928	207,589	230,764	24.15	9,555
2008	501,258.61	193,486	225,741	275,518	24.66	11,173
2009	417,660.63	152,613	178,054	239,607	25.18	9,516
2010	111,460.21	38,365	44,761	66,699	25.72	2,593
2011	316,876.08	102,193	119,229	197,647	26.26	7,527
2012	415,595.42	124,762	145,560	270,035	26.81	10,072
2013	311,280.67	85,976	100,308	210,973	27.52	7,666
2014	190,321.99	48,094	56,111	134,211	28.09	4,778
2015	325,120.02	74,322	86,712	238,408	28.68	8,313
2016	236,737.89	48,105	56,124	180,614	29.40	6,143
2017	499,124.65	88,894	103,713	395,412	30.00	13,180
2018	568,819.45	86,347	100,741	468,078	30.73	15,232
2019	506,180.29	63,323	73,879	432,301	31.47	13,737
2020	563,842.15	55,257	64,469	499,373	32.21	15,504
2021	1,177,343.06	82,649	96,427	1,080,916	33.09	32,666
2022	1,070,968.69	45,302	52,854	1,018,115	33.96	29,980
2023	1,850,095.85	26,271	30,650	1,819,446	34.83	52,238
	18,263,782.47	6,977,538	8,139,253	10,124,529		379,659

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.08

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
1963	340.90	312	341			
1964	1,114.87	1,011	1,115			
1965	582.21	524	582			
1966	2,073.07	1,850	2,073			
1967	2,171.52	1,922	2,172			
1968	531.87	467	532			
1970	1,338.80	1,154	1,339			
1971	5,193.89	4,435	5,194			
1972	19,389.76	16,402	19,390			
1973	36,534.42	30,595	36,534			
1974	25,830.70	21,413	25,831			
1975	77,222.77	63,343	77,223			
1976	53,862.54	43,698	53,863			
1977	19,827.62	15,898	19,731	97	7.73	13
1978	15,484.66	12,265	15,222	263	8.11	32
1979	83,875.10	65,595	81,410	2,465	8.50	290
1980	59,278.94	45,751	56,782	2,497	8.90	281
1981	55,816.14	42,478	52,720	3,096	9.32	332
1982	68,532.57	56,258	68,533			
1983	64,528.69	52,462	64,529			
1984	62,113.98	49,735	61,746	368	9.77	38
1985	107,195.38	84,877	105,375	1,820	10.06	181
1986	132,903.73	103,466	128,453	4,451	10.60	420
1987	112,966.03	86,814	107,779	5,187	10.92	475
1988	142,398.69	107,426	133,369	9,030	11.48	787
1989	171,799.36	127,681	158,516	13,283	11.83	1,123
1990	170,667.36	124,280	154,293	16,374	12.41	1,319
1991	224,798.59	160,956	199,827	24,972	12.79	1,952
1992	347,636.46	244,423	303,451	44,185	13.20	3,347
1993	235,547.05	163,093	202,480	33,067	13.55	2,440
1994	330,013.78	222,957	276,801	53,213	14.17	3,755
1995	416,071.68	275,107	341,545	74,527	14.60	5,105
1996	340,140.08	219,799	272,880	67,260	15.06	4,466
1997	395,465.23	248,352	308,329	87,136	15.70	5,550
1998	306,285.24	187,447	232,715	73,570	16.17	4,550
1999	274,195.58	163,256	202,682	71,514	16.65	4,295
2000	220,040.19	126,699	157,297	62,743	17.31	3,625
2001	244,261.31	136,298	169,214	75,047	17.82	4,211
2002	274,461.19	148,099	183,865	90,596	18.34	4,940
2003	457,142.11	238,034	295,519	161,623	18.87	8,565
2004	313,458.73	157,106	195,047	118,412	19.41	6,101
2005	282,705.27	135,981	168,820	113,885	19.96	5,706
2006	312,876.74	143,986	178,758	134,119	20.52	6,536

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
2007	341,351.24	149,819	186,000	155,351	21.09	7,366
2008	241,221.99	100,590	124,882	116,340	21.67	5,369
2009	227,989.20	89,919	111,634	116,355	22.26	5,227
2010	170,797.08	63,400	78,711	92,086	22.87	4,026
2011	99,169.83	34,590	42,943	56,227	23.34	2,409
2012	204,623.09	66,359	82,385	122,238	23.96	5,102
2013	275,807.21	82,825	102,827	172,980	24.47	7,069
2014	153,812.87	42,375	52,608	101,205	24.98	4,051
2015	204,738.46	51,164	63,520	141,218	25.51	5,536
2016	280,837.77	62,964	78,170	202,668	25.95	7,810
2017	373,270.95	73,758	91,570	281,701	26.39	10,675
2018	94,317.45	16,034	19,906	74,411	26.86	2,770
2019	1,038,937.24	147,321	182,899	856,038	27.24	31,426
2020	384,436.80	43,441	53,932	330,505	27.46	12,036
2021	350,077.32	29,126	36,160	313,917	27.53	11,403
2022	285,379.12	14,840	18,424	266,955	27.32	9,771
2023	22,833.49	434	539	22,294	25.82	863
	11,218,275.91	5,202,664	6,450,987	4,767,289		213,344
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 1.90



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	66.96	59	67			
1954	117.87	99	118			
1955	331.66	278	332			
1956	128.40	107	128			
1958	216.39	177	216			
1959	638.32	518	635	3	9.99	
1960	1,281.75	1,031	1,264	18	10.36	2
1961	476.42	380	466	10	10.73	1
1962	5,122.14	4,048	4,963	159	11.11	14
1963	13,883.19	10,871	13,329	554	11.50	48
1964	20,576.98	15,953	19,560	1,017	11.91	85
1965	23,188.67	17,798	21,822	1,367	12.32	111
1966	27,613.16	20,976	25,718	1,895	12.74	149
1967	55,792.04	41,928	51,407	4,385	13.17	333
1968	86,205.17	64,052	78,533	7,672	13.62	563
1969	163,478.72	120,049	147,189	16,290	14.08	1,157
1970	234,043.20	169,836	208,232	25,811	14.54	1,775
1971	230,163.54	164,935	202,223	27,941	15.02	1,860
1972	199,305.77	140,981	172,853	26,453	15.51	1,706
1973	269,059.57	187,782	230,235	38,825	16.01	2,425
1974	151,970.14	104,601	128,249	23,721	16.52	1,436
1975	142,128.42	96,406	118,201	23,927	17.05	1,403
1976	154,952.88	103,555	126,966	27,987	17.58	1,592
1977	154,609.72	101,721	124,718	29,892	18.13	1,649
1978	168,135.79	108,876	133,490	34,646	18.68	1,855
1979	198,402.56	126,341	154,904	43,499	19.25	2,260
1980	147,145.18	92,091	112,911	34,234	19.83	1,726
1981	189,857.47	116,709	143,094	46,763	20.42	2,290
1982	162,613.58	112,024	137,350	25,264	18.63	1,356
1983	178,144.09	120,461	147,694	30,450	19.27	1,580
1984	202,946.64	135,406	166,018	36,929	19.58	1,886
1985	174,874.44	114,385	140,245	34,629	20.23	1,712
1986	211,585.84	136,346	167,171	44,415	20.55	2,161
1987	239,927.60	151,346	185,562	54,366	21.22	2,562
1988	249,381.61	154,716	189,694	59,688	21.57	2,767
1989	262,382.38	159,056	195,015	67,367	22.25	3,028
1990	276,142.23	164,360	201,518	74,624	22.61	3,300
1991	262,041.57	152,115	186,505	75,537	23.31	3,241
1992	252,737.29	143,757	176,257	76,480	23.69	3,228
1993	188,591.17	105,272	129,071	59,520	24.14	2,466
1994	163,114.97	88,539	108,556	54,559	24.85	2,196
1995	314,767.87	166,858	204,581	110,187	25.26	4,362
1996	289,564.68	148,894	182,555	107,010	25.98	4,119

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	337,238.43	168,889	207,071	130,167	26.41	4,929
1998	292,802.14	141,863	173,935	118,867	27.13	4,381
1999	326,567.03	153,617	188,346	138,221	27.58	5,012
2000	176,242.61	80,349	98,514	77,729	28.05	2,771
2001	196,874.08	86,388	105,918	90,956	28.78	3,160
2002	236,864.12	100,336	123,020	113,844	29.26	3,891
2003	221,377.18	90,322	110,742	110,635	29.75	3,719
2004	284,120.18	111,375	136,554	147,566	30.25	4,878
2005	419,833.11	156,892	192,362	227,471	31.00	7,338
2006	147,911.11	52,804	64,742	83,169	31.52	2,639
2007	594,013.07	201,905	247,551	346,462	32.04	10,813
2008	487,448.99	157,154	192,683	294,766	32.58	9,047
2009	340,169.50	103,582	126,999	213,170	33.12	6,436
2010	355,385.27	101,711	124,705	230,680	33.67	6,851
2011	241,278.50	64,542	79,133	162,146	34.23	4,737
2012	383,690.71	95,769	117,420	266,271	34.58	7,700
2013	478,903.67	110,148	135,050	343,854	35.16	9,780
2014	440,393.86	92,879	113,877	326,517	35.55	9,185
2015	420,430.07	80,050	98,147	322,283	36.14	8,918
2016	502,242.35	85,482	104,807	397,435	36.56	10,871
2017	415,114.97	62,350	76,446	338,669	36.79	9,205
2018	389,129.90	50,081	61,403	327,727	37.24	8,800
2019	435,022.59	46,808	57,390	377,633	37.34	10,113
2020	410,773.90	35,080	43,011	367,763	37.48	9,812
2021	591,731.78	37,161	45,562	546,170	37.34	14,627
2022	535,299.87	20,984	25,728	509,572	36.81	13,843
2023	496,353.51	7,048	8,642	487,712	34.59	14,100
	16,224,920.54	6,361,262	7,799,373	8,425,548		271,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 1.68

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
1946	44.15	44	44			
1948	47.09	47	47			
1957	417.20	409	417			
1958	499.67	485	500			
1959	778.62	747	779			
1961	1,730.89	1,628	1,731			
1962	5,780.95	5,386	5,781			
1963	3,110.60	2,871	3,111			
1964	2,257.14	2,063	2,257			
1965	4,505.15	4,078	4,505			
1966	3,886.32	3,484	3,886			
1967	5,792.22	5,141	5,792			
1968	13,062.89	11,476	13,063			
1969	11,539.91	10,030	11,540			
1970	12,317.60	10,590	12,318			
1971	29,924.65	25,436	29,925			
1972	158,390.54	133,048	156,679	1,712	5.44	315
1973	29,447.80	24,442	28,783	665	5.78	115
1974	17,214.16	14,111	16,617	597	6.13	97
1975	24,170.38	19,557	23,031	1,139	6.49	176
1976	38,833.20	30,998	36,504	2,329	6.86	340
1977	33,289.49	26,210	30,865	2,424	7.23	335
1978	56,826.20	44,107	51,941	4,885	7.61	642
1979	33,400.91	25,542	30,079	3,322	8.00	415
1980	41,194.07	31,029	36,540	4,654	8.39	555
1981	21,218.56	15,727	18,520	2,699	8.80	307
1982	41,888.00	34,729	40,897	991	8.50	117
1983	28,425.65	23,340	27,486	940	8.77	107
1984	29,955.21	24,222	28,524	1,431	9.29	154
1985	38,924.03	31,116	36,643	2,281	9.60	238
1986	55,854.87	44,109	51,943	3,912	9.92	394
1987	48,992.33	38,185	44,967	4,025	10.26	392
1988	56,693.60	43,563	51,300	5,394	10.62	508
1989	64,699.72	48,971	57,669	7,031	11.00	639
1990	86,686.64	64,564	76,032	10,655	11.39	935
1991	72,029.07	52,732	62,098	9,931	11.80	842
1992	123,338.73	88,656	104,403	18,936	12.23	1,548
1993	92,045.55	65,131	76,699	15,347	12.60	1,218
1994	109,907.71	76,188	89,720	20,188	13.06	1,546
1995	104,682.54	71,310	83,976	20,707	13.34	1,552
1996	79,789.91	53,100	62,531	17,259	13.82	1,249
1997	67,075.91	43,727	51,494	15,582	14.15	1,101
1998	159,511.52	101,290	119,281	40,231	14.66	2,744

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
1999	77,357.53	47,946	56,462	20,896	15.03	1,390
2000	202,152.28	122,100	143,787	58,365	15.41	3,787
2001	18,401.67	10,765	12,677	5,725	15.96	359
2002	5,881.97	3,339	3,932	1,950	16.38	119
2003	40,927.07	22,567	26,575	14,352	16.68	860
2004	107,262.95	57,107	67,250	40,013	17.13	2,336
2005	3,437.96	1,762	2,075	1,363	17.60	77
2006	17,953.93	8,860	10,434	7,520	17.96	419
2017	91,510.46	21,413	25,216	66,294	21.28	3,115
2018	364,287.49	74,752	88,029	276,258	21.31	12,964
2020	142,165.66	20,301	23,906	118,260	21.01	5,629
2023	96,335.29	2,774	3,267	93,068	16.89	5,510
	2,977,855.61	1,747,305	2,054,528	923,328		55,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 1.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	1,529.90	1,462	1,530			
1925	134.62	128	135			
1926	1,338.33	1,270	1,338			
1927	2,327.74	2,201	2,328			
1928	380.18	358	380			
1929	1,866.86	1,752	1,867			
1930	1,106.10	1,034	1,106			
1931	425.10	396	425			
1932	733.99	681	734			
1933	689.72	637	690			
1934	951.15	876	951			
1935	811.99	744	812			
1936	1,467.66	1,340	1,468			
1937	1,909.78	1,736	1,905	5	6.83	1
1938	1,520.71	1,376	1,510	11	7.13	2
1939	1,638.43	1,476	1,620	18	7.44	2
1940	1,592.46	1,428	1,567	25	7.76	3
1941	1,206.40	1,076	1,181	25	8.10	3
1942	563.66	500	549	15	8.44	2
1943	564.75	498	547	18	8.80	2
1944	675.64	593	651	25	9.18	3
1945	889.47	776	852	37	9.57	4
1946	1,927.12	1,671	1,834	93	9.98	9
1947	4,420.60	3,807	4,178	243	10.41	23
1948	6,453.65	5,519	6,057	397	10.86	37
1949	6,178.43	5,245	5,757	421	11.33	37
1950	6,182.69	5,208	5,716	467	11.82	40
1951	7,147.99	5,972	6,554	594	12.34	48
1952	6,335.80	5,249	5,761	575	12.87	45
1953	6,555.32	5,381	5,906	649	13.43	48
1954	5,746.69	4,673	5,129	618	14.01	44
1955	6,960.41	5,605	6,152	808	14.61	55
1956	6,988.75	5,570	6,113	876	15.23	58
1957	6,445.77	5,083	5,579	867	15.86	55
1958	10,331.59	8,057	8,843	1,489	16.51	90
1959	6,143.71	4,737	5,199	945	17.17	55
1960	5,168.86	3,939	4,323	846	17.84	47
1961	6,114.21	4,604	5,053	1,061	18.52	57
1962	4,801.75	3,572	3,920	882	19.21	46
1963	6,718.01	4,935	5,416	1,302	19.91	65
1964	5,874.22	4,259	4,674	1,200	20.62	58
1965	9,089.77	6,505	7,139	1,951	21.33	91
1966	8,187.07	5,779	6,343	1,844	22.06	84

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	10,952.81	7,623	8,366	2,587	22.80	113
1968	10,050.25	6,894	7,566	2,484	23.55	105
1969	12,526.12	8,468	9,294	3,232	24.30	133
1970	11,876.46	7,907	8,678	3,198	25.07	128
1971	13,485.11	8,837	9,699	3,786	25.85	146
1972	13,329.71	8,597	9,435	3,895	26.63	146
1973	17,876.97	11,339	12,445	5,432	27.43	198
1974	13,790.38	8,598	9,437	4,353	28.24	154
1975	11,506.76	7,048	7,735	3,772	29.06	130
1976	10,141.69	6,101	6,696	3,446	29.88	115
1977	17,935.57	10,589	11,622	6,314	30.72	206
1978	16,016.68	9,275	10,180	5,837	31.57	185
1979	28,665.61	16,274	17,861	10,805	32.42	333
1980	21,337.43	11,869	13,027	8,310	33.28	250
1981	45,450.29	24,755	27,169	18,281	34.15	535
1982	27,266.87	15,297	16,789	10,478	32.28	325
1983	18,836.13	10,311	11,317	7,519	33.28	226
1984	23,963.65	12,885	14,142	9,822	33.74	291
1985	32,449.62	17,004	18,662	13,788	34.74	397
1986	32,218.23	16,441	18,044	14,174	35.74	397
1987	34,858.89	17,436	19,137	15,722	36.22	434
1988	33,837.22	16,458	18,063	15,774	37.22	424
1989	34,369.24	16,243	17,827	16,542	38.22	433
1990	31,742.34	14,563	15,983	15,759	39.22	402
1991	29,686.63	13,309	14,607	15,080	39.69	380
1992	34,219.29	14,865	16,315	17,904	40.69	440
1993	27,589.27	11,698	12,839	14,750	41.44	356
1994	31,652.60	12,978	14,244	17,409	42.45	410
1995	35,518.43	14,072	15,444	20,074	43.44	462
1996	27,266.64	10,498	11,522	15,745	43.93	358
1997	35,343.38	13,112	14,391	20,952	44.93	466
1998	18,207.40	6,500	7,134	11,073	45.93	241
2000	32,323.65	10,634	11,671	20,653	47.93	431
2001	3,047.52	960	1,054	1,994	48.93	41
2002	57,989.69	17,455	19,157	38,833	49.93	778
2003	120,567.42	34,844	38,242	82,325	50.43	1,632
2004	123,356.05	33,923	37,232	86,124	51.42	1,675
2005	164,397.59	42,875	47,057	117,341	52.43	2,238
2006	21,254.69	5,246	5,758	15,497	53.42	290
2007	22,558.20	5,247	5,759	16,799	54.43	309
2008	43,903.22	9,597	10,533	33,370	55.42	602
2009	30,702.46	6,276	6,888	23,814	56.43	422
2010	20,823.43	3,965	4,352	16,471	57.42	287

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	12,948.61	2,282	2,505	10,444	58.43	179
2012	32,810.44	5,322	5,841	26,969	59.42	454
2013	43,329.92	6,413	7,038	36,292	60.43	601
2014	48,193.46	6,458	7,088	41,105	61.42	669
2015	116,515.45	13,959	15,320	101,195	62.43	1,621
2016	24,227.58	2,580	2,831	21,397	62.92	340
2017	27,102.54	2,502	2,746	24,357	63.92	381
2018	17,054.60	1,332	1,462	15,593	64.92	240
2019	27,035.31	1,728	1,897	25,138	65.92	381
2020	11,436.90	568	623	10,814	66.92	162
2021	20,944.20	744	817	20,127	67.92	296
2022	24,369.97	519	569	23,801	68.92	345
2023	11,414.97	81	89	11,326	69.92	162
	1,980,372.59	731,062	801,991	1,178,382		24,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.2 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, 2023

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	266	280			
1996	68,883.81	64,785	68,884			
1997	102,737.04	95,833	102,737			
1998	28,763.57	26,552	28,764			
1999	188,041.11	171,381	188,041			
2000	79,287.63	71,359	79,288			
2001	138,189.12	122,505	138,189			
2002	53,297.66	46,524	52,760	538	3.13	172
2003	91,737.08	78,417	88,927	2,810	3.48	807
2004	199,255.57	166,697	189,039	10,217	3.81	2,682
2005	296,348.56	241,761	274,164	22,185	4.18	5,307
2006	207,413.16	164,437	186,476	20,937	4.57	4,581
2007	2,301,040.99	1,765,359	2,001,966	299,075	5.01	59,696
2008	303,024.99	224,057	254,087	48,938	5.46	8,963
2010	88,994.13	59,831	67,850	21,144	6.58	3,213
2011	231,480.17	146,712	166,375	65,105	7.22	9,017
2012	101,602.74	60,169	68,233	33,370	7.92	4,213
2013	64,307.89	35,176	39,891	24,417	8.69	2,810
2014	85,443.25	42,773	48,506	36,937	9.48	3,896
2015	44,174.73	19,940	22,612	21,563	10.33	2,087
2016	129,029.77	51,586	58,500	70,530	11.26	6,264
2018	4,662.78	1,375	1,559	3,104	13.16	236
2022	229,894.69	18,484	20,962	208,933	17.16	12,176
	5,037,890.80	3,675,979	4,148,090	889,801		126,120

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 2.50



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	7,933	7,303	732	0.38	732
1965	3,704.69	3,597	3,311	394	0.87	394
1966	9,174.56	8,753	8,058	1,117	1.38	809
1967	13,870.71	13,001	11,969	1,902	1.88	1,012
1968	14,200.92	13,079	12,041	2,160	2.37	911
1969	9,906.37	8,955	8,244	1,662	2.88	577
1970	14,122.73	12,532	11,537	2,586	3.38	765
1971	5,824.84	5,073	4,670	1,155	3.87	298
1972	9,178.06	7,838	7,216	1,962	4.38	448
1973	8,790.25	7,360	6,776	2,014	4.88	413
1974	13,190.14	10,829	9,969	3,221	5.37	600
1975	4,362.97	3,508	3,230	1,133	5.88	193
1976	3,177.16	2,501	2,302	875	6.38	137
1977	8,577.39	6,613	6,088	2,489	6.87	362
1978	2,737.09	2,064	1,900	837	7.38	113
1979	1,616.62	1,192	1,097	520	7.88	66
1980	11,925.65	8,598	7,915	4,011	8.37	479
1981	16,141.57	11,364	10,462	5,680	8.88	640
1982	18,883.68	15,579	14,342	4,542	8.75	519
1983	16,411.21	13,342	12,283	4,128	9.26	446
1984	22,000.61	17,702	16,297	5,704	9.53	599
1985	18,787.13	14,876	13,695	5,092	10.06	506

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	7,762	7,146	2,777	10.37	268
1987	16,483.16	12,667	11,661	4,822	10.92	442
1988	23,966.98	18,165	16,723	7,244	11.26	643
1989	33,211.86	24,796	22,828	10,384	11.62	894
1990	35,050.72	25,755	23,710	11,341	12.00	945
1991	24,596.13	17,768	16,358	8,238	12.39	665
1992	35,762.34	25,370	23,356	12,406	12.80	969
1993	11,592.34	8,096	7,453	4,139	13.17	314
1994	42,356.58	29,116	26,805	15,552	13.42	1,159
1995	59,961.02	40,330	37,128	22,833	13.87	1,646
1996	12,276.38	8,102	7,459	4,817	14.17	340
1997	31,396.73	20,301	18,689	12,708	14.48	878
1998	28,411.16	17,967	16,541	11,870	14.82	801
1999	15,625.56	9,647	8,881	6,745	15.18	444
2000	34,452.28	20,809	19,157	15,295	15.41	993
2001	43,335.86	25,546	23,518	19,818	15.67	1,265
2002	72,442.64	41,582	38,281	34,162	15.96	2,140
2003	29,016.52	16,180	14,896	14,121	16.26	868
2004	23,409.96	12,691	11,684	11,726	16.47	712
2005	12,053.15	6,333	5,830	6,223	16.71	372
2006	122,072.81	61,952	57,034	65,039	16.98	3,830
2007	69,471.83	34,041	31,339	38,133	17.17	2,221
2008	56,319.94	26,538	24,431	31,889	17.39	1,834
2009	33,569.02	15,187	13,981	19,588	17.55	1,116
2010	20,156.51	8,736	8,043	12,114	17.65	686
2011	91,834.61	37,882	34,875	56,960	17.80	3,200
2012	25,438.26	9,977	9,185	16,253	17.82	912
2013	61,860.47	22,864	21,049	40,811	17.91	2,279
2014	40,611.98	14,084	12,966	27,646	17.90	1,544
2015	189,149.16	61,095	56,245	132,904	17.82	7,458
2016	201,370.11	59,807	55,059	146,311	17.75	8,243
2017	130,859.86	35,385	32,576	98,284	17.54	5,603
2018	105,309.30	25,422	23,404	81,905	17.28	4,740
2019	49,677.75	10,442	9,613	40,065	16.91	2,369
2020	34,301.17	6,051	5,571	28,730	16.34	1,758
2021	25,224.02	3,501	3,223	22,001	15.52	1,418
2022	89,421.39	8,549	7,870	81,551	14.20	5,743
	2,219,113.60	1,069,306	987,794	1,231,320		82,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 3.73

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, 2023

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	4,171	4,230			
1979	5,985.23	5,816	5,985			
1980	4,861.55	4,652	4,862			
1981	2,917.37	2,750	2,917			
1982	1,561.73	1,507	1,562			
1983	2,231.26	2,138	2,231			
1984	2,149.66	2,042	2,150			
1985	2,342.27	2,204	2,342			
1986	990.28	922	990			
1987	1,925.20	1,780	1,925			
1988	2,301.67	2,101	2,302			
1989	1,493.31	1,350	1,493			
1990	4,328.13	3,871	4,328			
1991	2,572.95	2,273	2,573			
1992	4,859.73	4,237	4,860			
1993	2,315.34	1,999	2,315			
1994	8,619.58	7,323	8,620			
1995	9,663.67	8,097	9,664			
1996	37,963.03	31,319	37,963			
1997	53,663.03	43,370	53,244	419	6.29	67
1998	61,778.99	48,991	60,144	1,635	6.66	245
1999	61,882.53	48,213	59,190	2,693	6.95	387
2000	30,918.71	23,542	28,902	2,017	7.36	274
2008	14,410.22	8,554	10,501	3,909	10.61	368
2017	1,150.61	365	448	703	13.99	50
	347,705.91	284,177	336,331	11,375		1,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 0.40

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, 2023

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	271.75	252	237	35	2.01	17
1918	8.22	8	8			
1919	747.40	688	646	101	2.24	45
1920	227.62	208	195	33	2.36	14
1921	387.10	353	331	56	2.48	23
1923	937.10	846	794	143	2.72	53
1924	81.88	74	69	13	2.84	5
1925	384.41	344	323	61	2.96	21
1927	646.14	572	537	109	3.21	34
1928	390.52	344	323	68	3.34	20
1930	2,013.30	1,755	1,648	365	3.59	102
1931	68.51	59	55	14	3.72	4
1932	63.43	55	52	11	3.85	3
1933	147.41	126	118	29	3.98	7
1934	379.14	323	303	76	4.12	18
1935	531.67	451	423	109	4.25	26
1936	6,030.23	5,087	4,776	1,254	4.38	286
1937	657.18	551	517	140	4.52	31
1938	302.73	252	237	66	4.66	14
1939	174.53	145	136	39	4.80	8
1940	386.01	318	299	87	4.94	18
1941	92.94	76	71	22	5.08	4
1942	133.76	109	102	32	5.22	6
1945	26.09	21	20	6	5.66	1
1946	49.68	39	37	13	5.81	2
1947	108.02	85	80	28	5.96	5
1948	1,750.33	1,368	1,284	466	6.11	76
1949	1,263.75	981	921	343	6.26	55
1950	2,571.24	1,982	1,861	710	6.42	111
1951	1,681.26	1,286	1,207	474	6.58	72
1952	3,016.73	2,292	2,152	865	6.73	129
1953	4,134.35	3,116	2,926	1,208	6.90	175
1954	2,344.55	1,753	1,646	699	7.06	99
1955	3,243.31	2,407	2,260	983	7.22	136
1956	16,191.57	11,918	11,190	5,002	7.39	677
1957	2,459.64	1,796	1,686	774	7.56	102
1958	1,434.98	1,039	976	459	7.73	59
1959	10,334.16	7,418	6,965	3,369	7.90	426
1960	1,125.95	801	752	374	8.07	46
1961	3,016.27	2,128	1,998	1,018	8.25	123
1962	2,651.51	1,853	1,740	912	8.43	108
1963	7,344.98	5,086	4,775	2,570	8.61	298
1964	5,935.27	4,072	3,823	2,112	8.79	240

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, 2023

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	42,681.52	28,993	27,223	15,459	8.98	1,721
1966	48,155.59	32,385	30,408	17,748	9.17	1,935
1967	35,663.54	23,742	22,292	13,372	9.36	1,429
1968	19,380.29	12,770	11,990	7,390	9.55	774
1969	9,534.32	6,214	5,835	3,699	9.75	379
1970	9,429.11	6,078	5,707	3,722	9.95	374
1971	7,733.19	4,930	4,629	3,104	10.15	306
1972	3,110.40	1,961	1,841	1,269	10.35	123
1973	21,509.88	13,398	12,580	8,930	10.56	846
1974	9,689.57	5,963	5,599	4,091	10.77	380
1975	48,595.71	29,539	27,735	20,861	10.98	1,900
1976	16,526.25	9,916	9,311	7,215	11.20	644
1977	11,997.96	7,104	6,670	5,328	11.42	467
1978	19,233.55	11,238	10,552	8,682	11.64	746
1979	15,390.12	8,866	8,325	7,065	11.87	595
1980	15,493.02	8,803	8,265	7,228	12.09	598
1981	30,109.49	16,850	15,821	14,288	12.33	1,159
1982	60,447.13	47,874	44,951	15,496	10.83	1,431
1983	46,494.36	36,493	34,265	12,229	11.03	1,109
1984	29,958.94	23,284	21,862	8,097	11.25	720
1985	17,189.00	13,215	12,408	4,781	11.50	416
1986	7,473.43	5,707	5,359	2,114	11.53	183
1987	15,849.99	11,951	11,221	4,629	11.83	391
1988	42,445.39	31,719	29,782	12,663	11.92	1,062
1989	32,128.02	23,768	22,317	9,811	12.05	814
1990	29,990.35	21,938	20,598	9,392	12.20	770
1991	20,773.14	15,007	14,091	6,682	12.39	539
1992	20,381.79	14,522	13,635	6,747	12.61	535
1993	120,219.11	85,067	79,873	40,346	12.60	3,202
1994	36,638.80	25,508	23,950	12,689	12.87	986
1995	25,627.47	17,601	16,526	9,101	13.00	700
1996	10,160.14	6,873	6,453	3,707	13.15	282
1997	9,512.24	6,328	5,942	3,570	13.34	268
1998	5,627.49	3,688	3,463	2,164	13.41	161
1999	5,697.79	3,657	3,434	2,264	13.67	166
2000	28,644.93	18,041	16,939	11,706	13.81	848
2001	66,472.29	41,133	38,621	27,851	13.86	2,009
2002	23,849.33	14,410	13,530	10,319	14.09	732
2003	72,084.27	42,559	39,960	32,124	14.22	2,259
2004	63,988.80	36,934	34,679	29,310	14.28	2,053
2005	72,930.24	40,885	38,389	34,541	14.50	2,382
2008	28,815.10	14,739	13,839	14,976	14.80	1,012
2009	8,487.89	4,185	3,929	4,559	14.91	306

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, 2023

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	21,441.02	10,159	9,539	11,902	14.99	794
2011	1,708.59	775	728	981	15.05	65
2012	23,939.56	10,351	9,719	14,221	15.10	942
2013	1,992.34	816	766	1,226	15.14	81
2014	7,849.37	3,028	2,843	5,006	15.13	331
2015	28,338.61	10,191	9,569	18,770	15.14	1,240
2016	14,909.64	4,943	4,641	10,269	15.12	679
2017	31,540.47	9,513	8,932	22,608	15.05	1,502
2018	372,976.52	100,107	93,995	278,982	14.99	18,611
2019	13,789.15	3,207	3,011	10,778	14.84	726
2020	220,646.19	42,541	39,944	180,702	14.65	12,335
2021	84,495.00	12,548	11,782	72,713	14.34	5,071
2022	126,509.32	12,373	11,618	114,891	13.84	8,301
2023	168,767.62	6,363	5,974	162,794	12.76	12,758
	2,470,770.96	1,127,188	1,058,359	1,412,412		106,847

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 4.32

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	108.93	92	81	28	8.41	3
1967	2,187.62	1,853	1,622	566	8.42	67
1972	1,935.70	1,620	1,418	518	8.43	61
1974	613.85	511	447	167	8.43	20
1975	798.60	663	580	218	8.44	26
1978	1,700.49	1,398	1,224	477	8.44	57
1979	11,951.94	9,791	8,569	3,383	8.45	400
1980	127,308.92	103,927	90,959	36,350	8.45	4,302
1981	455.52	370	324	132	8.45	16
1982	1,922.26	1,594	1,395	527	8.50	62
1983	217.27	179	157	61	8.53	7
1984	7,602.22	6,266	5,484	2,118	8.37	253
1985	15,907.41	13,022	11,397	4,510	8.48	532
1986	1,119.91	914	800	320	8.41	38
1987	4,566.46	3,708	3,245	1,321	8.39	157
1989	5,585.40	4,476	3,917	1,668	8.49	196
1990	23,253.54	18,556	16,241	7,013	8.42	833
1991	44,343.14	35,182	30,792	13,551	8.40	1,613
1992	1,405.23	1,107	969	436	8.43	52
1993	9,281.97	7,275	6,367	2,915	8.41	347
1994	44,094.84	34,341	30,056	14,039	8.38	1,675
1995	22,953.90	17,730	15,518	7,436	8.40	885
1998	2,839.86	2,136	1,869	970	8.40	115
2005	20,016.32	13,739	12,025	7,992	8.45	946
2006	66,889.22	45,070	39,446	27,443	8.47	3,240
2011	21,211.37	12,621	11,046	10,165	8.51	1,194
2014	8,821.57	4,660	4,079	4,743	8.49	559
2015	292,058.64	145,971	127,756	164,302	8.51	19,307
2016	122,947.66	57,638	50,446	72,502	8.50	8,530
2018	48,711.70	19,129	16,742	31,970	8.51	3,757
2020	32,951.46	9,619	8,419	24,533	8.49	2,890
2021	234,677.17	53,389	46,727	187,950	8.49	22,138
2022	1,342,937.93	202,246	177,009	1,165,929	8.46	137,817
2023	1,669,295.10	93,814	82,108	1,587,188	8.40	188,951
	4,192,673.12	924,607	809,231	3,383,442		401,046

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	589	513	418	20.69	20
1983	13,610.31	9,039	7,878	5,732	20.36	282
2021	35,384.32	3,928	3,424	31,961	20.02	1,596
	49,925.50	13,556	11,815	38,110		1,898
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, 2023

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	406,682	342,143	1,533,698	27.10	56,594
2021	3,575.00	308	259	3,316	26.49	125
2022	12,471.61	678	570	11,901	26.05	457
	1,891,887.92	407,668	342,973	1,548,915		57,176
	6,245,671.56	1,457,016	1,275,204	4,970,467		460,120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.8	7.37

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, 2023

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	11,412	7,699	6,134	3.50	1,753
2015	15,627.39	6,642	4,481	11,146	11.50	969
2016	17,280.62	6,480	4,371	12,910	12.50	1,033
2018	19,327.09	5,315	3,586	15,741	14.50	1,086
	66,068.10	29,849	20,137	45,931		4,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 7.33

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, 2023

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						
2019	359,391.70	323,453	282,962	76,430	0.50	76,430
2022	9,823.55	2,947	2,578	7,246	3.50	2,070
	369,215.25	326,400	285,540	83,675		78,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						21.26

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, 2023

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	10,004	6,804	13,205	2.50	5,282
2022	3,341,592.33	1,002,478	681,854	2,659,738	3.50	759,925
2023	134,434.40	13,443	9,143	125,291	4.50	27,842
	3,496,035.29	1,025,925	697,801	2,798,234		793,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 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, 2023

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	111,123	128,335	80,699	3.08	26,201
2021	59,173.85	23,314	26,925	32,249	3.85	8,376
2022	33,888.94	8,181	9,448	24,441	4.71	5,189
2023	34,000.00	2,754	3,181	30,819	5.67	5,435
	336,097.26	145,372	167,889	168,208		45,201
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 13.45

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, 2023

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	250,652	196,622	512,437	6.40	80,068
2021	232,833.23	59,559	46,720	186,113	7.27	25,600
2022	453,079.46	69,955	54,876	398,203	8.22	48,443
2023	225,700.00	11,624	9,118	216,582	9.21	23,516
	1,620,671.29	391,790	307,336	1,313,335		177,627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 10.96

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, 2023

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	36,645	28,830	107,854	9.55	11,294
2021	243,704.15	46,669	36,715	206,989	10.55	19,620
2022	110,248.00	12,679	9,975	100,273	11.54	8,689
	490,636.43	95,993	75,520	415,116		39,603
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 8.07

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	2,734	2,393	824	1.50	549
2020	11,401.12	3,990	3,492	7,909	6.50	1,217
	14,617.94	6,724	5,885	8,733		1,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 12.08



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, 2023

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						
2004	32,594.97	31,780	31,274	1,321	0.50	1,321
2005	67,810.09	62,724	61,725	6,085	1.50	4,057
2006	26,827.51	23,474	23,100	3,728	2.50	1,491
2007	75,903.01	62,620	61,623	14,280	3.50	4,080
2008	9,798.31	7,594	7,473	2,325	4.50	517
2009	52,062.46	37,745	37,144	14,918	5.50	2,712
2010	39,487.40	26,654	26,229	13,258	6.50	2,040
2011	76,427.62	47,767	47,006	29,422	7.50	3,923
2012	11,816.07	6,794	6,686	5,130	8.50	604
2013	69,050.65	36,252	35,675	33,376	9.50	3,513
2014	22,312.31	10,598	10,429	11,883	10.50	1,132
2015	64,165.13	27,270	26,836	37,329	11.50	3,246
2016	79,880.35	29,955	29,478	50,402	12.50	4,032
2017	64,019.56	20,806	20,475	43,545	13.50	3,226
2018	515,650.14	141,804	139,545	376,105	14.50	25,938
2019	162,882.48	36,649	36,065	126,817	15.50	8,182
2020	37,646.28	6,588	6,483	31,163	16.50	1,889
2021	93,757.93	11,720	11,534	82,224	17.50	4,699
2022	53,217.59	3,991	3,927	49,291	18.50	2,664
	1,555,309.86	632,785	622,707	932,603		79,266

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.10

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
2014	36,231.68	34,420	36,232			
2015	8,105.79	6,890	7,466	640	1.50	427
2016	16,836.39	12,627	13,683	3,153	2.50	1,261
2020	12,796.72	4,479	4,853	7,944	6.50	1,222
	73,970.58	58,416	62,234	11,737		2,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 3.93

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	13,441	11,900	47,362	11.93	3,970
2022	117,369.54	12,840	11,367	106,003	12.22	8,675
2023	627,385.98	24,719	21,884	605,502	12.21	49,591
	804,017.54	51,000	45,151	758,867		62,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 7.74

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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						
2014	53,343.52	50,676	41,016	12,328	0.50	12,328
2016	166,321.59	124,741	100,963	65,359	2.50	26,144
2017	12,516.18	8,136	6,585	5,931	3.50	1,695
2018	22,527.08	12,390	10,028	12,499	4.50	2,778
2019	25,342.02	11,404	9,230	16,112	5.50	2,929
2020	204,414.03	71,545	57,907	146,507	6.50	22,540
2021	221,515.29	55,379	44,823	176,692	7.50	23,559
2022	225,172.48	33,776	27,338	197,834	8.50	23,275
	931,152.19	368,047	297,890	633,262		115,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 12.38

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	7,523	5,868	2,983	1.50	1,989
2016	81,148.36	60,861	47,469	33,679	2.50	13,472
2018	66,633.01	36,648	28,584	38,049	4.50	8,455
2020	14,868.03	5,204	4,059	10,809	6.50	1,663
2021	76,140.46	19,035	14,846	61,294	7.50	8,173
2022	162,653.03	24,398	19,029	143,624	8.50	16,897
2023	181,248.28	9,062	7,068	174,180	9.50	18,335
	591,542.04	162,731	126,923	464,619		68,984

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 11.66

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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, 2023

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, 2023

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	3,670,522	3,678,926	26,308,997	32.26	815,530
2020	1,890,627.83	187,928	188,358	1,702,270	31.71	53,682
2021	654,570.06	49,093	49,205	605,365	30.83	19,636
2022	3,248,137.93	156,885	157,244	3,090,894	29.56	104,563
2023	166,566.49	3,115	3,122	163,444	26.24	6,229
	35,947,825.79	4,067,543	4,076,856	31,870,970		999,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.9	2.78

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, 2023

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						
2004	11,896.38	11,599	10,483	1,413	0.50	1,413
2005	39,965.68	36,968	33,411	6,555	1.50	4,370
2006	2,468.81	2,160	1,952	517	2.50	207
2007	878.14	724	654	224	3.50	64
2008	572.40	444	401	171	4.50	38
2009	4,753.12	3,446	3,114	1,639	5.50	298
2010	747,318.56	504,440	455,898	291,421	6.50	44,834
2019	3,525,373.71	793,209	716,879	2,808,495	15.50	181,193
2020	27,303.10	4,778	4,318	22,985	16.50	1,393
2022	782,244.07	58,668	53,023	729,221	18.50	39,417
2023	100,000.00	2,500	2,259	97,741	19.50	5,012
	5,242,773.97	1,418,936	1,282,392	3,960,382		278,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 5.31

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, 2023

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						
2019	277,195.89	249,476	210,309	66,887	0.50	66,887
2021	1,076,384.85	538,192	453,699	622,686	2.50	249,074
	1,353,580.74	787,668	664,008	689,573		315,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						23.34

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

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	21,658	22,536			
2014	22,224.80	18,940	22,225			
	71,637.08	67,474	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, 2023

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	9,789	3,864	24,103	6.50	3,708
	27,967.27	9,789	3,864	24,103		3,708
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	13.26

## INFORMATION SERVICES

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, 2023

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						
2004	5,698.56	5,556	5,552	147	0.50	147
2007	1,760.05	1,452	1,451	309	3.50	88
2022	558.68	42	42	517	18.50	28
	8,017.29	7,050	7,045	972		263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 3.28

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, 2023

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						
2019	9,507,270.50	8,556,543	8,555,399	951,872	0.50	951,872
2020	1,979,935.89	1,385,955	1,385,770	594,166	1.50	396,111
2021	847,064.50	423,532	423,475	423,590	2.50	169,436
2022	2,422,784.11	726,835	726,738	1,696,046	3.50	484,585
	14,757,055.00	11,092,865	11,091,382	3,665,673		2,002,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 13.57



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, 2023

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	2,243,093	2,046,868	756,998	1.00	756,998
	2,803,866.07	2,243,093	2,046,868	756,998		756,998
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	2,852,253	2,395,208	8,300,608	11.00	754,601
	10,695,816.43	2,852,253	2,395,208	8,300,608		754,601
	13,499,682.50	5,095,346	4,442,076	9,057,606		1,511,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						11.20

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, 2023

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						
2014	935,231.11	888,470	849,722	85,509	0.50	85,509
2015	732,102.69	622,287	595,148	136,955	1.50	91,303
2016	930,430.13	697,823	667,390	263,040	2.50	105,216
2017	1,349,992.48	877,495	839,226	510,767	3.50	145,933
2018	1,373,844.01	755,614	722,660	651,184	4.50	144,708
2019	7,509,579.44	3,379,311	3,231,933	4,277,646	5.50	777,754
2020	12,521,978.02	4,382,692	4,191,555	8,330,423	6.50	1,281,604
2021	7,759,405.05	1,939,851	1,855,251	5,904,154	7.50	787,221
2022	8,508,252.60	1,276,238	1,220,579	7,287,674	8.50	857,373
2023	10,663,545.78	533,177	509,924	10,153,622	9.50	1,068,802
	52,284,361.31	15,352,958	14,683,389	37,600,972		5,345,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 10.22

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, 2023

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	354,893	351,472	74,401	2.50	29,760
2012	401,290.13	307,657	304,691	96,599	3.50	27,600
2013	142,364.69	99,655	98,694	43,671	4.50	9,705
2014	495,556.48	313,851	310,825	184,731	5.50	33,587
2016	1,419,264.44	709,632	702,791	716,473	7.50	95,530
2017	76,271,826.62	33,050,871	32,732,233	43,539,594	8.50	5,122,305
2018	171,914.66	63,036	62,428	109,487	9.50	11,525
2019	43,660,591.71	13,098,178	12,971,901	30,688,691	10.50	2,922,732
2021	7,039,054.95	1,173,199	1,161,888	5,877,167	12.50	470,173
2022	2,541,873.11	254,187	251,737	2,290,136	13.50	169,640
2023	1,661,521.87	55,379	54,845	1,606,677	14.50	110,805
	134,231,131.73	49,480,538	49,003,505	85,227,627		9,003,362
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 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, 2023

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	8,215		246,470	14.50	16,998
	246,470.00	8,215		246,470		16,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 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, 2023

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	100,499.94	71,667	78,642	21,858	20.10	1,087
1961	86,508.37	61,389	67,363	19,145	20.21	947
1962	140,558.81	99,249	108,908	31,651	20.32	1,558
1963	9,442.40	6,634	7,280	2,163	20.42	106
1964	3,674.58	2,568	2,818	857	20.53	42
1965	477.14	332	364	113	20.63	5
1966	296.26	205	225	71	20.73	3
1967	857.15	589	646	211	20.82	10
1968	3,557.23	2,432	2,669	889	20.92	42
1969	658.89	448	492	167	21.01	8
1970	2,316.83	1,565	1,717	600	21.10	28
1971	74,575.40	50,071	54,944	19,631	21.18	927
1972	5,261.38	3,509	3,850	1,411	21.27	66
1973	5,843.65	3,873	4,250	1,594	21.35	75
1974	1,073.99	707	776	298	21.43	14
1975	20,047.09	13,102	14,377	5,670	21.51	264
1976	98,084.00	63,656	69,851	28,233	21.58	1,308
1977	261,697.27	168,544	184,947	76,751	21.66	3,543
1978	14,817.14	9,471	10,393	4,424	21.73	204
1979	31,221.86	19,796	21,723	9,499	21.80	436
1980	50,104.64	31,512	34,579	15,526	21.86	710
1981	48,820.38	30,440	33,402	15,418	21.93	703
1982	16,051.84	10,591	11,622	4,430	21.40	207
1983	15,874.20	10,350	11,357	4,517	21.61	209
1984	47,472.06	30,752	33,745	13,727	21.48	639
1985	68,561.79	43,818	48,082	20,479	21.74	942
1986	219,780.39	139,297	152,853	66,927	21.67	3,088
1987	95,473.78	59,938	65,771	29,703	21.64	1,373
1988	78,735.36	48,910	53,670	25,065	21.65	1,158
1989	133,490.77	81,977	89,955	43,536	21.68	2,008
1990	1,470.74	892	979	492	21.75	23
1991	12,725.02	7,610	8,351	4,374	21.85	200
1992	108,027.59	63,628	69,820	38,207	21.98	1,738
1993	238,417.49	138,902	152,420	85,998	21.85	3,936
1994	9,206.88	5,269	5,782	3,425	22.05	155
1995	132,803.20	74,941	82,234	50,569	22.01	2,298
1996	77,445.14	43,021	47,208	30,237	22.00	1,374
1997	4,614,443.82	2,519,025	2,764,177	1,850,267	22.04	83,950
1998	280,002.33	149,941	164,533	115,469	22.12	5,220
1999	84,688.61	44,402	48,723	35,965	22.23	1,618
2000	89,551.86	46,083	50,568	38,984	22.16	1,759

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, 2023

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	723,872.44	364,832	400,337	323,535	22.14	14,613
2002	42,180.55	20,770	22,791	19,389	22.17	875
2003	180,415.17	86,545	94,968	85,448	22.24	3,842
2004	145,868.26	67,975	74,590	71,278	22.34	3,191
2005	166,693.96	75,546	82,898	83,796	22.32	3,754
2006	139,745.07	61,376	67,349	72,396	22.34	3,241
2007	875,480.49	371,204	407,330	468,151	22.41	20,890
2008	79,151.97	32,389	35,541	43,611	22.38	1,949
2009	54,032.16	21,235	23,302	30,731	22.40	1,372
2010	195,892.96	73,773	80,953	114,940	22.34	5,145
2011	314,430.54	112,818	123,797	190,633	22.34	8,533
2012	49,336.39	16,735	18,364	30,973	22.40	1,383
2013	122,473.11	39,093	42,898	79,576	22.39	3,554
2014	163,711.37	48,835	53,588	110,124	22.35	4,927
2015	94,750.79	26,170	28,717	66,034	22.27	2,965
2016	607,709.35	153,143	168,047	439,662	22.26	19,751
2017	58,109.87	13,144	14,423	43,687	22.24	1,964
2018	71,659.02	14,231	15,616	56,043	22.20	2,524
2019	6,728.66	1,138	1,249	5,480	22.10	248
2020	45,606.51	6,275	6,886	38,721	21.94	1,765
2021	221,160.77	22,824	25,045	196,116	21.71	9,033
2022	625,364.39	41,024	45,016	580,348	21.38	27,144
2023	269,151.21	6,460	7,089	262,063	20.29	12,916
	12,538,142.28	5,838,641	6,406,858	6,131,284		279,560

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
1977	9,114.69	9,115	9,115

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, 2023

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						
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			
	14,913,154.24	8,213,654	8,781,870	6,131,284		279,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 1.87



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**PART VIII. 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
2019 TRANSACTION YEAR				
362.00		5,944.00		5,944.00-
364.00	160,972.00	178,476.00		178,476.00-
365.00	36,704.00	54,263.00		54,263.00-
366.00		3,977.00		3,977.00-
367.00	133,789.00	4,285.00		4,285.00-
368.10		235.00		235.00-
368.20	30,908.00	17,595.00		17,595.00-
369.00	18,624.00	88,722.00		88,722.00-
370.10	41,739.00			
370.20	3,388.00	6,489.00		6,489.00-
371.00	51,349.00	7,910.00		7,910.00-
373.00	26,285.00	7,411.00		7,411.00-
394.00	17,552.00			
395.00	10,623.00			
397.00	346,775.00			
398.00	37,987.00			
	916,695.00	375,307.00		375,307.00-
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-

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
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-
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-

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
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-
TOTAL	6,193,418.00	3,997,375.00	112,050.00	3,885,325.00-