

**UGI UTILITIES, INC. – ELECTRIC DIVISION**

**BEFORE**

**THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Information Submitted Pursuant to**

**Section 53.51 et seq of the Commission's Regulations**

**UGI ELECTRIC EXHIBIT C (FULLY PROJECTED FUTURE)**

**2022 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION  
ACCRAUALS RELATED TO ELECTRIC PLANT  
AS OF SEPTEMBER 30, 2022**

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

**UGI UTILITIES, INC. – ELECTRIC DIVISION  
PA P.U.C. NOS. 6 & 2S  
SUPPLEMENT NO. 26**

**DOCKET NO. R-2021-3023618**

**Issued: February 8, 2021      Effective: April 9, 2021**

UGI UTILITIES, INC. - ELECTRIC  
DIVISION Docket No. R-2021-3023618

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AT SEPTEMBER 30, 2022

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



*Excellence Delivered As Promised*

January 15, 2021

Mr. Anton Hummer  
Controller and Principal Accounting Officer  
UGI Utilities, Inc. - Electric Division  
2525 N. 12<sup>th</sup> Street, Suite 360  
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2022. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Electric Exhibit C (Future), "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2021".

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER  
Project Manager – Depreciation Studies

JFW:mle

067885.000

Gannett Fleming Valuation and Rate Consultants, LLC

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## **PART I. INTRODUCTION**

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

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for UGI Utilities, Inc. - Electric Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant at September 30, 2022.

**BASIS**

**Depreciation**

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

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2022, are set forth in Table 1 and are based on company data through 2016. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2017.

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals at September 30, 2022, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2022, are set forth in Part III of this report.

### **Amortization of Net Salvage**

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

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## **PART II. RESULTS OF STUDY**

## PART II. RESULTS OF STUDY

### DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-12 summarize the results of the depreciation study at September 30, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2022, 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, 2022. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2022. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

### DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

**UGI UTILITIES, INC. - ELECTRIC DIVISION**
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2022**

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL (7)      (8)						
						RATE	AMOUNT					
<b>ELECTRIC PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
361 STRUCTURES AND IMPROVEMENTS	50 - R3	77,359	18,977	58,382	3.16	2,448						
362 STATION EQUIPMENT	40 - S1	7,046,341	191,846	6,854,495	3.31	233,140						
363 BATTERY STORAGE EQUIPMENT	20 - R3	1,500,000	0	1,500,000	6.01	90,090						
364 POLES, TOWERS AND FIXTURES	56 - R2.5	48,565,850	16,722,899	31,842,951	1.90	924,603						
365 OVERHEAD CONDUCTORS AND DEVICES	55 - R1	58,600,265	13,481,078	45,119,187	2.52	1,479,337						
366 UNDERGROUND CONDUIT	65 - R3	8,078,145	2,403,955	5,674,190	1.55	125,192						
367 UNDERGROUND CONDUCTORS AND DEVICES	40 - R2	13,690,111	3,854,584	9,835,527	3.04	416,515						
368.1 TRANSFORMERS	43 - S1	19,039,760	7,966,508	11,073,252	2.26	430,480						
368.2 TRANSFORMER INSTALLATIONS	35 - R2	13,466,008	6,465,056	7,000,952	2.58	347,155						
369 SERVICES	50 - R2	15,398,251	7,546,451	7,851,800	1.80	277,580						
370.1 METERS	33 - R1.5	2,350,742	1,857,589	493,153	1.95	45,744						
370.2 METER INSTALLATIONS	70 - R5	1,978,032	811,040	1,166,992	1.34	26,491						
370.3 ELECTRONIC METERS	20 - S3	5,052,211	3,673,936	1,378,275	3.38	170,656						
371 INSTALLATIONS ON CUSTOMER PREMISES	30 - O1	2,174,291	1,099,346	1,074,945	3.06	66,439						
371.1 INSTALLATIONS ON CUSTOMER PREMISES - EV CHARGING STATIONS	10 - S3	300,000	0	300,000	11.35	34,052						
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	20 - R1.5	347,706	333,723	13,983	0.76	2,657						
373 STREET LIGHTING AND SIGNAL SYSTEMS	34 - L0	2,204,611	1,119,224	1,085,387	2.90	63,857						
<b>TOTAL DISTRIBUTION PLANT</b>		<b>199,869,683</b>	<b>67,546,212</b>	<b>132,323,471</b>	<b>2.37</b>	<b>4,736,436</b>						
<b>GENERAL PLANT</b>												
390.1 STRUCTURES AND IMPROVEMENTS												
FORTY FORT	06-2032	*	100 - R1	1,865,572	755,743	1,109,829	6.39	119,193				
PLYMOUTH	06-2023	*	SQUARE	15,111	15,111	0	-	0				
IDETOWN			FULLY ACCRUED	14,541	14,541	0	-	0				
NANTICOKE	06-2025	*	100 - R1	76,179	76,179	0	-	0				
EMPIRE YARD	12-2047	*	100 - R1	19,895	19,895	0	-	0				
SYSTEM CONTROL CENTER	07-2056	*	80 - R1.5	1,977,341	219,497	1,757,844	3.05	60,233				
<b>SUBTOTAL ACCOUNT 390.1</b>				<b>3,968,639</b>	<b>1,100,966</b>	<b>2,867,673</b>	<b>4.52</b>	<b>179,426</b>				
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	66,068	23,918	42,150	5.53	3,654						
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	420,733	192,629	228,104	21.69	91,242						
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	5 - SQ	1,700,000	0	1,700,000	20.00	340,000						
393 STORES EQUIPMENT	10 - SQ	3,217	2,355	862	10.72	345						
394 TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	1,438,006	607,315	830,691	5.04	72,526						
395 LABORATORY EQUIPMENT	10 - SQ	78,031	62,126	15,905	11.16	8,710						
397 COMMUNICATION EQUIPMENT	10 - SQ	776,729	267,286	509,443	9.58	74,388						
398 MISCELLANEOUS EQUIPMENT	10 - SQ	456,781	94,988	361,793	10.13	46,277						
<b>TOTAL GENERAL PLANT</b>		<b>8,908,204</b>	<b>2,351,583</b>	<b>6,556,621</b>	<b>9.17</b>	<b>816,568</b>						
<b>SPECIAL DEPRECIABLE PLANT</b>												
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	7 - L4	456,073	95,761	360,312	15.67	71,455						
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10 - L2.5	835,967	148,156	687,811	11.82	98,808						
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14 - S3	363,412	41,104	322,308	7.71	28,020						
396 POWER OPERATED EQUIPMENT	20 - S0	334,721	31,511	303,210	7.44	24,907						
<b>TOTAL SPECIAL DEPRECIABLE PLANT</b>		<b>1,990,173</b>	<b>316,532</b>	<b>1,673,641</b>	<b>11.21</b>	<b>223,190</b>						
<b>TOTAL DEPRECIABLE PLANT</b>		<b>210,768,060</b>	<b>70,214,327</b>	<b>140,553,733</b>	<b>2.74</b>	<b>5,776,194</b>						

**UGI UTILITIES, INC. - ELECTRIC DIVISION**
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2022**

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL (7)      (8)		
						RATE	AMOUNT	
<b>NONDEPRECiable PLANT</b>								
301.1 ORGANIZATION				1,602				
302.1 FRANCHISES AND CONSENTS - PERPETUAL				6,436				
360.1 LAND AND LAND RIGHTS - LAND				87,293				
360.2 LAND AND LAND RIGHTS - LAND RIGHTS				14,336				
389.1 LAND AND LAND RIGHTS - LAND				202,584				
<b>TOTAL NONDEPRECiable PLANT</b>				<b>312,251</b>				
<b>TOTAL ELECTRIC PLANT</b>				<b>211,080,311</b>				
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612%				2,906,247	698,011	2,153,135	272,013	
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>				<b>208,174,064</b>	<b>69,516,316</b>	<b>138,400,598</b>	<b>5,504,181</b>	
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>								
<b>COMMON PLANT</b>								
301 ORGANIZATION (NONDEPRECiable)				138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECiable)				6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS	01-2069	*	70 - R1	33,560,746	2,662,192	30,898,554	2.90	971,712
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE			20 - SQ	4,352,214	1,018,050	3,334,164	5.32	231,638
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT			5 - SQ	365,823	271,064	94,759	18.15	66,392
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES			7 - L2.5	71,637	71,418	219	0.17	120
398 MISCELLANEOUS EQUIPMENT			10 - SQ	27,967	6,416	21,551	10.27	2,873
<b>TOTAL COMMON PLANT</b>				<b>45,464,459</b>	<b>4,029,140</b>	<b>34,349,247</b>	<b>2.81</b>	<b>1,272,735</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%</b>				<b>4,328,216</b>	<b>383,574</b>	<b>3,270,048</b>		<b>121,164</b>
<b>INFORMATION SERVICES (IS)</b>								
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE			20 - SQ	30,143	28,532	1,611	3.78	1,139
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT			5 - SQ	15,133,603	11,085,609	4,047,994	19.57	2,961,678
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			SUCCESS FACTORS	2,803,866	1,401,934	1,401,932	25.00	700,966
SUCCESS FACTORS			UNITE ERP	10,695,816	1,527,362	9,168,454	7.14	764,038
UNITE ERP	09-2024	**	SQUARE					
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	09-2034	***	SQUARE	13,499,682	2,929,296	10,570,386	10.85	1,465,004
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS			10 - SQ	47,184,143	10,380,638	36,803,505	10.29	4,854,780
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS			15 - SQ	126,510,835	41,852,924	84,657,911	6.74	8,521,911
<b>TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III)</b>				<b>202,358,406</b>	<b>66,276,999</b>	<b>136,081,407</b>	<b>8.80</b>	<b>17,804,512</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%</b>				<b>16,593,389</b>	<b>5,434,714</b>	<b>11,158,675</b>		<b>1,459,970</b>
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III			15 - SQ	42,558,557	1,797,781	40,760,776	6.68	2,841,308
<b>TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77%</b>				<b>2,455,629</b>	<b>103,732</b>	<b>2,351,897</b>		<b>163,943</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION</b>				<b>19,049,018</b>	<b>5,538,446</b>	<b>13,510,572</b>		<b>1,623,913</b>

**UGI UTILITIES, INC. - ELECTRIC DIVISION**
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2022**

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL (7)      (8)	
						RATE	AMOUNT
<b>READING SERVICE CENTER - DATA CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	*	100 - R1	2,120,858	1,547,251	573,607	3.56 75,434
<b>TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%</b>				<b>197,452</b>	<b>144,049</b>	<b>53,403</b>	<b>7,023</b>
<b>EMPIRE YARD BUILDING</b>							
390.1 STRUCTURES AND IMPROVEMENTS	12-2047	*	80 - R1.5	14,134,266	8,283,757	5,850,509	1.81 255,955
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>				<b>1,847,349</b>	<b>1,082,687</b>	<b>764,662</b>	<b>33,453</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>				<b>25,422,035</b>	<b>7,148,756</b>	<b>17,598,685</b>	<b>1,785,553</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%				<b>6,650,709</b>	<b>1,870,200</b>	<b>4,604,027</b>	<b>467,122</b>
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>				<b>18,771,326</b>	<b>5,278,556</b>	<b>12,994,658</b>	<b>1,318,431</b>
<b>TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>				<b>226,945,390</b>	<b>74,794,872</b>	<b>151,395,256</b>	<b>6,822,612</b>
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							<b>564,689</b>
<b>GRAND TOTAL</b>				<b>226,945,390</b>	<b>74,794,872</b>	<b>151,395,256</b>	<b>7,387,301</b>

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

\*\* REGULATORY ASSET DEPRECIATED OVER FOUR YEARS, TWO YEARS REMAINING.

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

**UGI UTILITIES, INC. - ELECTRIC DIVISION**
**TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2021 PROJECTED TO SEPTEMBER 30, 2022**

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR (1)	ANNUAL ACCRAUL (2)	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	16,440	2,537	0	0	0	0	0	18,977	24.53
362 STATION EQUIPMENT	335,942	175,638	13,216	(307,591)	5,400	(30,759)	0	191,846	2.72
363 BATTERY STORAGE EQUIPMENT	0	0	0	0	0	0	0	0	0.00
364 POLES, TOWERS AND FIXTURES	15,597,094	933,773	294,542	(41,004)	0	(61,506)	0	16,722,899	34.43
365 OVERHEAD CONDUCTORS AND DEVICES	12,749,460	1,353,681	131,739	(376,901)	0	(376,901)	0	13,481,078	23.01
366 UNDERGROUND CONDUIT	2,271,680	126,019	6,256	0	0	0	0	2,403,955	29.76
367 UNDERGROUND CONDUCTORS AND DEVICES	3,572,375	405,910	9,120	(123,584)	0	(9,237)	0	3,854,584	28.16
368.1 TRANSFORMERS	7,948,210	379,002	9,766	(343,555)	0	(26,915)	0	7,966,508	41.84
368.2 TRANSFORMER INSTALLATIONS	6,078,018	360,720	27,863	(1,030)	0	(515)	0	6,465,056	48.01
369 SERVICES	7,255,181	277,075	67,300	(19,311)	0	(33,794)	0	7,546,451	49.01
370.1 METERS	1,841,494	47,404	(12,587)	(20,320)	3,630	(2,032)	0	1,857,589	79.02
370.2 METER INSTALLATIONS	782,413	26,639	3,526	(1,025)	0	(513)	0	811,040	41.00
370.3 ELECTRONIC METERS	3,801,650	172,741	0	(300,455)	0	0	0	3,673,936	72.72
371 INSTALLATIONS ON CUSTOMER PREMISES	1,017,806	73,274	8,266	0	0	0	0	1,099,346	50.56
371.1 INSTALLATIONS ON CUSTOMER PREMISES - EV CHARGING STATIONS	0	0	0	0	0	0	0	0	0.00
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	330,628	3,095	0	0	0	0	0	333,723	95.98
373 STREET LIGHTING AND SIGNAL SYSTEMS	1,039,209	69,225	10,790	0	0	0	0	1,119,224	50.77
<b>TOTAL DISTRIBUTION PLANT</b>	<b>64,637,600</b>	<b>4,406,733</b>	<b>569,797</b>	<b>(1,534,776)</b>	<b>9,030</b>	<b>(542,172)</b>	<b>0</b>	<b>67,546,212</b>	<b>34.10</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,038,823	131,668	0	(69,525)	0	0	0	1,100,966	27.74
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	22,557	3,941	0	(2,580)	0	0	0	23,918	36.20
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	107,546	91,986	0	(6,903)	0	0	0	192,629	45.78
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	607,693	0	0	(607,693)	0	0	0	0	0.00
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	42,631	53,130	0	0	0	0	0	95,761	21.00
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	77,777	73,118	(2,739)	0	0	0	0	148,156	17.72
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	20,303	20,801	0	0	0	0	0	41,104	11.31
393 STORES EQUIPMENT	2,010	345	0	0	0	0	0	2,355	73.20
394 TOOLS, SHOP AND GARAGE EQUIPMENT	533,259	75,089	0	(1,033)	0	0	0	607,315	42.23
395 LABORATORY EQUIPMENT	77,371	9,435	0	(24,680)	0	0	0	62,126	79.62
396 POWER OPERATED EQUIPMENT	12,127	19,384	0	0	0	0	0	31,511	9.41
397 COMMUNICATION EQUIPMENT	224,545	64,691	0	(21,950)	0	0	0	267,286	34.41
398 MISCELLANEOUS EQUIPMENT	61,518	33,386	84	0	0	0	0	94,988	20.80
<b>TOTAL GENERAL PLANT</b>	<b>2,828,160</b>	<b>576,974</b>	<b>(2,655)</b>	<b>(734,364)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,668,115</b>	<b>29.01</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>67,465,760</b>	<b>4,983,707</b>	<b>567,142</b>	<b>(2,269,140)</b>	<b>9,030</b>	<b>(542,172)</b>	<b>0</b>	<b>70,214,327</b>	<b>33.88</b>
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612%	739,881	150,943	(695)	(192,118)	0	0	0	698,011	
<b>TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>66,725,879</b>	<b>4,832,764</b>	<b>567,837</b>	<b>(2,077,022)</b>	<b>9,030</b>	<b>(542,172)</b>	<b>0</b>	<b>69,516,316</b>	

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR (1)	ANNUAL ACCRAUL (2)	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>									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	1,669,228	992,964	0	0	0	0	0	2,662,192	7.93
391.0 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	786,077	231,973	0	0	0	0	0	1,018,050	23.39
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	252,293	70,124	0	(51,353)	0	0	0	271,064	74.10
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	71,182	236	0	0	0	0	0	71,418	99.69
398 MISCELLANEOUS EQUIPMENT	3,541	2,875	0	0	0	0	0	6,416	22.94
<b>TOTAL COMMON PLANT</b>	<b>2,782,321</b>	<b>1,298,172</b>	<b>0</b>	<b>(51,353)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,029,140</b>	<b>10.50</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%</b>	<b>264,877</b>	<b>123,586</b>	<b>0</b>	<b>(4,889)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,574</b>	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,632	1,594	0	(6,694)	0	0	0	28,532	94.66
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	12,095,153	3,319,096	0	(4,328,640)	0	0	0	11,085,609	73.25
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	700,967	700,967	0	0	0	0	0	1,401,934	50.00
UNITE ERP	763,681	763,681	0	0	0	0	0	1,527,362	14.28
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	1,464,648	1,464,648	0	0	0	0	0	2,929,296	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	9,502,622	3,870,714	0	(2,992,698)	0	0	0	10,380,638	22.00
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	36,210,800	8,684,776	0	(3,042,652)	0	0	0	41,852,924	33.08
<b>TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III)</b>	<b>59,306,855</b>	<b>17,340,828</b>	<b>0</b>	<b>(10,370,684)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,276,999</b>	<b>32.75</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%</b>	<b>4,863,162</b>	<b>1,421,948</b>	<b>0</b>	<b>(850,396)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,434,714</b>	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III	0	1,797,781	0	0	0	0	0	1,797,781	4.22
<b>TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77%</b>	<b>0</b>	<b>103,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,732</b>	
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION</b>	<b>4,863,162</b>	<b>1,525,680</b>	<b>0</b>	<b>(850,396)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,538,446</b>	
READING SERVICE CENTER - DATA CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,471,324	75,927	0	0	0	0	0	1,547,251	72.95
<b>TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%</b>	<b>136,980</b>	<b>7,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,049</b>	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	7,871,488	412,269	0	0	0	0	0	8,283,757	58.61
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,028,803</b>	<b>53,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,082,687</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b>6,293,822</b>	<b>1,710,219</b>	<b>0</b>	<b>(855,285)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,148,756</b>	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%	1,646,539	447,414	0	(223,753)	0	0	0	1,870,200	
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b>4,647,283</b>	<b>1,262,805</b>	<b>0</b>	<b>(631,532)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,278,556</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>	<b>71,373,162</b>	<b>6,095,569</b>	<b>567,837</b>	<b>(2,708,554)</b>	<b>9,030</b>	<b>(542,172)</b>	<b>0</b>	<b>74,794,872</b>	

## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRAUL RATE (7)	ANNUAL ACCRAUL AMOUNT* (8)
<b>ELECTRIC PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
361 STRUCTURES AND IMPROVEMENTS	77,359	0	0	77,359	77,359	3.28	2,537
362 STATION EQUIPMENT	4,529,183	2,824,749	(307,591)	7,046,341	5,787,762	3.40	175,638
363 BATTERY STORAGE EQUIPMENT	0	1,500,000	0	1,500,000	750,000	-	0
364 POLES, TOWERS AND FIXTURES	47,899,197	707,657	(41,004)	48,565,850	48,232,524	1.94	933,773
365 OVERHEAD CONDUCTORS AND DEVICES	51,439,143	7,538,023	(376,901)	58,600,265	55,019,704	2.47	1,353,681
366 UNDERGROUND CONDUIT	8,078,145	0	0	8,078,145	8,078,145	1.56	126,019
367 UNDERGROUND CONDUCTORS AND DEVICES	12,710,383	1,103,312	(123,584)	13,690,111	13,200,247	3.07	405,910
368.1 TRANSFORMERS	16,836,822	2,546,493	(343,555)	19,039,760	17,938,291	2.14	379,002
368.2 TRANSFORMER INSTALLATIONS	13,446,438	20,600	(1,030)	13,466,008	13,456,223	2.68	360,720
369 SERVICES	15,031,312	386,250	(19,311)	15,398,251	15,214,782	1.82	277,075
370.1 METERS	2,371,062	0	(20,320)	2,350,742	2,360,902	2.00	47,404
370.2 METER INSTALLATIONS	1,968,757	10,300	(1,025)	1,978,032	1,973,395	1.35	26,639
370.3 ELECTRONIC METERS	5,317,749	34,917	(300,455)	5,052,211	5,184,980	3.35	172,741
371 INSTALLATIONS ON CUSTOMER PREMISES	2,174,291	0	0	2,174,291	2,174,291	3.37	73,274
371.1 INSTALLATIONS ON CUSTOMER PREMISES - EV CHARGING STATIONS	0	300,000	0	300,000	150,000	-	0
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	347,706	0	0	347,706	347,706	0.89	3,095
373 STREET LIGHTING AND SIGNAL SYSTEMS	2,204,611	0	0	2,204,611	2,204,611	3.14	69,225
<b>TOTAL DISTRIBUTION PLANT</b>	<b>184,432,158</b>	<b>16,972,301</b>	<b>(1,534,776)</b>	<b>199,869,683</b>	<b>192,150,921</b>		<b>4,406,733</b>
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS	3,523,164	515,000	(69,525)	3,968,639	3,745,902	4.42	131,668
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	68,648	0	(2,580)	66,068	67,358	5.86	3,941
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	427,636	0	(6,903)	420,733	424,185	21.70	91,986
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	607,693	1,700,000	(607,693)	1,700,000	1,153,847	-	0
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	302,038	154,035	0	456,073	379,056	15.57	53,130
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	553,626	282,341	0	835,967	694,797	11.69	73,118
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	240,673	122,739	0	363,412	302,043	7.65	20,801
393 STORES EQUIPMENT	3,217	0	0	3,217	3,217	10.72	345
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,439,039	0	(1,033)	1,438,006	1,438,523	5.22	75,089
395 LABORATORY EQUIPMENT	102,711	0	(24,680)	78,031	90,371	10.56	9,435
396 POWER OPERATED EQUIPMENT	221,672	113,049	0	334,721	278,197	7.74	19,384
397 COMMUNICATION EQUIPMENT	649,329	149,350	(21,950)	776,729	713,029	9.59	64,691
398 MISCELLANEOUS EQUIPMENT	274,275	182,506	0	456,781	365,528	9.97	33,386
<b>TOTAL GENERAL PLANT</b>	<b>8,413,721</b>	<b>3,219,020</b>	<b>(734,364)</b>	<b>10,898,377</b>	<b>9,656,049</b>		<b>576,974</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>192,845,879</b>	<b>20,191,321</b>	<b>(2,269,140)</b>	<b>210,768,060</b>	<b>201,806,970</b>		<b>4,983,707</b>

## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRAUL RATE (7)	ANNUAL ACCRAUL AMOUNT* (8)
<b>NONDEPRECIALE PLANT</b>							
301.1 ORGANIZATION	1,602	0	0	1,602	1,602		
302.1 FRANCHISES AND CONSENTS - PERPETUAL	6,436	0	0	6,436	6,436		
360.1 LAND AND LAND RIGHTS - LAND	87,293	0	0	87,293	87,293		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	14,336	14,336		
389.1 LAND AND LAND RIGHTS - LAND	202,584	0	0	202,584	202,584		
<b>TOTAL NONDEPRECIALE PLANT</b>	<b>312,251</b>	<b>0</b>	<b>0</b>	<b>312,251</b>	<b>312,251</b>		
<b>TOTAL ELECTRIC PLANT</b>	<b>193,158,130</b>	<b>20,191,321</b>	<b>(2,269,140)</b>	<b>211,080,311</b>	<b>202,119,221</b>		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612%	2,256,232	842,134	(192,118)	2,906,247	2,581,240		150,943
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>190,901,898</b>	<b>19,349,187</b>	<b>(2,077,022)</b>	<b>208,174,064</b>	<b>199,537,981</b>		<b>4,832,764</b>
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIALE)	138,964	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIALE)	6,947,108	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	32,736,746	824,000	-	33,560,746	33,148,746	3.03	992,964
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,352,214	0	0	4,352,214	4,352,214	5.33	231,973
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	417,176	0	(51,353)	365,823	391,500	18.01	70,124
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	71,637	0	0	71,637	71,637	0.33	236
398 MISCELLANEOUS EQUIPMENT	27,967	0	0	27,967	27,967	10.28	2,875
<b>TOTAL COMMON PLANT</b>	<b>44,691,812</b>	<b>824,000</b>	<b>(51,353)</b>	<b>45,464,459</b>	<b>45,078,136</b>		<b>1,298,172</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%</b>	<b>4,254,661</b>	<b>78,445</b>	<b>(4,889)</b>	<b>4,328,216</b>	<b>4,291,438</b>		<b>123,586</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	36,837	0	(6,694)	30,143	33,490	4.80	1,594
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	19,462,243	0	(4,328,640)	15,133,603	17,297,923	19.39	3,319,096
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	2,803,866	0	0	2,803,866	2,803,866	25.00	700,967
UNITE ERP	10,695,816	0	0	10,695,816	10,695,816	7.14	763,681
<b>TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE</b>	<b>13,499,682</b>	<b>0</b>	<b>0</b>	<b>13,499,682</b>	<b>13,499,682</b>		<b>1,464,648</b>
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	35,650,266	14,526,575	(2,992,698)	47,184,143	41,417,205	10.04	3,870,714
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	129,553,487	0	(3,042,652)	126,510,835	128,032,161	6.79	8,684,776
<b>TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III)</b>	<b>198,202,515</b>	<b>14,526,575</b>	<b>(10,370,684)</b>	<b>202,358,406</b>	<b>200,280,461</b>		<b>17,340,828</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%</b>	<b>16,252,606</b>	<b>1,191,179</b>	<b>(850,396)</b>	<b>16,593,389</b>	<b>16,422,998</b>		<b>1,421,948</b>
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III	6,550,338	36,008,219	0	42,558,557	24,554,448	6.90	1,797,781
<b>TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77%</b>	<b>377,955</b>	<b>2,077,674</b>	<b>0</b>	<b>2,455,629</b>	<b>1,416,792</b>		<b>103,732</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION</b>	<b>16,630,561</b>	<b>3,268,853</b>	<b>(850,396)</b>	<b>19,049,018</b>	<b>17,839,790</b>		<b>1,525,680</b>

## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRAUL RATE (7)	ANNUAL ACCRAUL AMOUNT* (8)
READING SERVICE CENTER - DATA CENTER							
390.1 STRUCTURES AND IMPROVEMENTS	2,120,858	0	0	2,120,858	2,120,858	3.58	75,927
TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%	197,452	0	0	197,452	197,452		7,069
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS	13,928,266	206,000	0	14,134,266	14,031,266	2.96	412,269
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,820,424	26,924	0	1,847,349	1,833,886		53,884
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	22,903,098	3,374,222	(855,285)	25,422,035	24,162,566		1,710,219
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%	5,991,725	882,737	(223,753)	6,650,709	6,321,217		447,414
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	16,911,373	2,491,485	(631,532)	18,771,326	17,841,349		1,262,805
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	207,813,271	21,840,672	(2,708,554)	226,945,390	217,379,330		6,095,569

\* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES

**UGI UTILITIES, INC. - ELECTRIC DIVISION**
**TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE**

ACCOUNT (1)	2018		2019		2020		2021		2022		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRAUL (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	0	0	0	-	0		
362	(6,395)	31,267	0	5,944	0	24,880	(2,211)	12,597	(5,400)	30,759	91,441	18,288		
364	0	224,701	0	178,476	0	695,428	0	58,518	0	61,506	1,218,629	243,726		
365	0	48,433	0	54,263	0	121,069	0	343,781	0	376,901	944,447	188,889		
366	0	4,203	0	3,977	0	9,269	0	0	0	0	17,449	3,490		
367	0	6,274	0	4,285	0	14,036	0	8,299	0	9,237	42,131	8,426		
368.1	0	15,300	0	235	0	3,020	0	23,269	0	26,915	68,739	13,748		
368.2	0	45,925	0	17,595	0	58,648	0	504	0	515	123,187	24,637		
369	0	74,029	0	88,722	0	81,584	0	33,040	0	33,794	311,169	62,234		
370.1	0	0	0	0	(59,469)	0	(7,874)	4,408	(3,630)	2,032	(64,533)	(12,907)		
370.2	0	4,074	0	6,489	0	3,781	0	499	0	513	15,356	3,071		
370.3	0	0	0	0	0	0	0	0	0	0	-	0		
371	0	10,164	0	7,910	0	9,609	0	0	0	0	27,683	5,537		
371.5	0	0	0	0	0	0	0	0	0	0	-	0		
373	0	10,708	0	7,411	0	19,433	0	0	0	0	37,552	7,510		
<b>TOTAL</b>	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(59,469)</b>	<b>1,040,757</b>	<b>(10,085)</b>	<b>484,915</b>	<b>(9,030)</b>	<b>542,172</b>	<b>2,833,250</b>	<b>566,649</b>		
<b>GENERAL PLANT</b>														
390.1	0	0	0	0	0	0	0	0	0	0	0	0		
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	0	0	(13,693)	0	0	0	0	0	(13,693)	(2,739)		
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	0	0	0	0	0	0	0		
398	0	0	0	0	0	419	0	0	0	0	419	84		
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,693)</b>	<b>419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,274)</b>	<b>(2,655)</b>		
<b>TOTAL ELECTRIC</b>	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(73,162)</b>	<b>1,041,176</b>	<b>(10,085)</b>	<b>484,915</b>	<b>(9,030)</b>	<b>542,172</b>	<b>2,819,976</b>	<b>563,994</b>		
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612%														
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,582)</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,473)</b>	<b>(695)</b>		
	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(69,580)</b>	<b>1,041,066</b>	<b>(10,085)</b>	<b>484,915</b>	<b>(9,030)</b>	<b>542,172</b>	<b>2,823,449</b>	<b>564,689</b>		

## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRAUL (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>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(69,580)</b>	<b>1,041,066</b>	<b>(10,085)</b>	<b>484,915</b>	<b>(9,030)</b>	<b>542,172</b>	<b>2,823,449</b>	<b>564,689</b>		

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## **PART III. DETAILED DEPRECIATION CALCULATIONS**

## **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 AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	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	627	369	273	1.20	228
1971	7,177.62	5,828	3,428	3,750	9.40	399
1975	12,539.90	9,701	5,707	6,833	11.32	604
1977	485.00	365	215	270	12.39	22
2018	50,277.08	5,138	3,022	47,255	39.55	1,195
	77,358.61	27,895	18,977	58,382		2,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 3.16						

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1							
NET SALVAGE PERCENT.. 0							
2008	6,896.67	2,770	1,062	5,835	21.60	270	
2011	1,985.74	658	252	1,734	23.22	75	
2015	56,869.94	12,921	4,952	51,918	25.50	2,036	
2016	15,439.65	3,071	1,177	14,263	26.18	545	
2017	1,223,665.69	208,023	79,730	1,143,936	26.86	42,589	
2018	221,084.37	30,952	11,863	209,221	27.65	7,567	
2019	664,895.65	73,072	28,006	636,890	28.35	22,465	
2020	875,880.60	69,195	26,521	849,360	29.15	29,138	
2021	1,154,873.98	54,972	21,069	1,133,805	30.04	37,743	
2022	2,824,748.21	44,913	17,214	2,807,534	30.95	90,712	
	7,046,340.50	500,547	191,846	6,854,494		233,140	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..							29.4      3.31

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363 BATTERY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,439.01	6,423	6,439			
1920	5,229.95	5,191	5,230			
1921	62.46	62	62			
1922	46.15	45	46			
1923	200.53	196	201			
1924	123.54	120	124			
1925	76.32	74	76			
1926	1,482.98	1,431	1,483			
1927	1,165.28	1,119	1,165			
1928	1,404.18	1,341	1,404			
1929	842.68	801	840	3	2.78	1
1930	2,994.78	2,832	2,971	24	3.05	8
1931	367.56	346	363	5	3.31	2
1932	3,072.64	2,877	3,019	54	3.56	15
1933	7,918.62	7,381	7,744	175	3.80	46
1934	5,944.42	5,517	5,788	156	4.03	39
1935	12,304.63	11,371	11,930	375	4.25	88
1936	14,824.72	13,641	14,312	513	4.47	115
1937	7,039.58	6,450	6,767	273	4.69	58
1938	3,613.48	3,297	3,459	154	4.91	31
1939	5,568.76	5,059	5,308	261	5.13	51
1940	7,479.40	6,765	7,098	381	5.35	71
1941	15,435.90	13,901	14,585	851	5.57	153
1942	10,825.26	9,706	10,183	642	5.79	111
1943	14,758.82	13,172	13,820	939	6.02	156
1944	13,316.09	11,830	12,412	904	6.25	145
1945	15,555.53	13,756	14,433	1,123	6.48	173
1946	22,667.43	19,947	20,928	1,739	6.72	259
1947	16,330.40	14,301	15,004	1,326	6.96	191
1948	26,623.11	23,200	24,341	2,282	7.20	317
1949	24,585.89	21,315	22,363	2,223	7.45	298
1950	17,688.75	15,253	16,003	1,686	7.71	219
1951	34,114.69	29,259	30,698	3,417	7.97	429
1952	24,934.94	21,271	22,317	2,618	8.23	318
1953	22,630.59	19,192	20,136	2,495	8.51	293
1954	26,866.90	22,650	23,764	3,103	8.79	353
1955	41,967.19	35,163	36,893	5,074	9.08	559
1956	29,409.59	24,478	25,682	3,728	9.39	397
1957	27,053.26	22,367	23,467	3,586	9.70	370
1958	45,901.70	37,680	39,533	6,369	10.03	635
1959	46,138.26	37,594	39,443	6,695	10.37	646
1960	37,105.72	30,003	31,479	5,627	10.72	525
1961	53,199.99	42,664	44,763	8,437	11.09	761

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5							
NET SALVAGE PERCENT.. 0							
1962	45,079.63	35,846	37,609	7,471	11.47	651	
1963	62,594.01	49,327	51,753	10,841	11.87	913	
1964	63,660.14	49,700	52,145	11,515	12.28	938	
1965	104,215.25	80,563	84,526	19,689	12.71	1,549	
1966	90,282.80	69,083	72,481	17,802	13.15	1,354	
1967	63,214.83	47,851	50,205	13,010	13.61	956	
1968	101,685.12	76,100	79,843	21,842	14.09	1,550	
1969	135,561.68	100,267	105,199	30,363	14.58	2,083	
1970	164,653.80	120,314	126,232	38,422	15.08	2,548	
1971	219,272.20	158,190	165,971	53,301	15.60	3,417	
1972	159,946.67	113,848	119,448	40,499	16.14	2,509	
1973	239,024.59	167,786	176,039	62,986	16.69	3,774	
1974	319,466.70	221,058	231,932	87,535	17.25	5,074	
1975	250,086.33	170,461	178,846	71,240	17.83	3,996	
1976	268,349.99	180,082	188,940	79,410	18.42	4,311	
1977	291,558.45	192,481	201,949	89,609	19.03	4,709	
1978	321,089.09	208,422	218,674	102,415	19.65	5,212	
1979	383,766.17	244,789	256,830	126,936	20.28	6,259	
1980	276,386.27	173,137	181,654	94,732	20.92	4,528	
1981	269,150.91	165,479	173,619	95,532	21.57	4,429	
1982	283,440.92	190,557	199,930	83,511	19.74	4,231	
1983	316,549.08	208,796	219,067	97,482	20.38	4,783	
1984	329,467.47	213,100	223,582	105,885	21.02	5,037	
1985	306,116.19	194,016	203,560	102,556	21.67	4,733	
1986	375,575.31	234,434	245,966	129,609	21.98	5,897	
1987	446,701.96	272,756	286,173	160,529	22.64	7,091	
1988	468,670.86	279,703	293,461	175,210	23.31	7,517	
1989	693,023.71	403,964	423,835	269,189	23.97	11,230	
1990	662,363.73	376,752	395,284	267,080	24.64	10,839	
1991	731,019.63	407,617	427,667	303,353	24.99	12,139	
1992	977,384.20	530,622	556,723	420,661	25.68	16,381	
1993	749,385.64	395,676	415,139	334,247	26.37	12,675	
1994	963,542.43	494,297	518,611	444,931	27.06	16,442	
1995	1,306,706.82	650,479	682,476	624,231	27.75	22,495	
1996	1,260,543.38	611,364	641,437	619,106	28.14	22,001	
1997	956,959.02	449,005	471,091	485,868	28.85	16,841	
1998	926,549.53	419,912	440,567	485,983	29.56	16,441	
1999	778,055.75	340,088	356,817	421,239	30.26	13,921	
2000	706,022.80	297,094	311,708	394,315	30.97	12,732	
2001	963,296.37	391,484	410,741	552,555	31.41	17,592	
2002	816,051.72	317,852	333,487	482,565	32.13	15,019	
2003	981,018.03	365,331	383,301	597,717	32.86	18,190	
2004	1,104,039.77	392,155	411,445	692,595	33.58	20,625	

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5							
NET SALVAGE PERCENT.. 0							
2005	1,120,560.44	380,430	399,143	721,417	34.05	21,187	
2006	1,073,123.10	345,331	362,318	710,805	34.78	20,437	
2007	920,508.13	279,650	293,406	627,102	35.52	17,655	
2008	1,086,111.75	311,823	327,161	758,951	36.01	21,076	
2009	1,074,551.59	288,625	302,822	771,730	36.75	20,999	
2010	1,019,046.27	254,762	267,294	751,752	37.50	20,047	
2011	1,414,806.33	328,660	344,826	1,069,980	38.00	28,157	
2012	891,970.41	190,168	199,522	692,448	38.76	17,865	
2013	1,219,267.95	237,513	249,196	970,072	39.28	24,696	
2014	1,691,403.67	297,687	312,330	1,379,074	39.81	34,641	
2015	1,564,379.98	244,043	256,047	1,308,333	40.58	32,241	
2016	1,804,497.87	246,314	258,430	1,546,068	41.12	37,599	
2017	2,161,905.67	253,375	265,839	1,896,067	41.45	45,743	
2018	1,681,792.21	162,797	170,805	1,510,987	42.01	35,967	
2019	3,957,500.57	301,957	316,810	3,640,691	42.37	85,926	
2020	2,916,918.58	161,889	169,852	2,747,067	42.55	64,561	
2021	673,007.89	23,017	24,149	648,859	42.36	15,318	
2022	707,656.49	8,492	8,910	698,746	41.00	17,043	
	48,565,849.53	15,939,412	16,722,899	31,842,951		924,603	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 1.90							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. 0							
1924	3,664.41	3,403	3,525	139	3.93	35	
1925	13,021.65	12,020	12,452	570	4.23	135	
1926	36,440.46	33,439	34,641	1,799	4.53	397	
1927	13,897.70	12,680	13,136	762	4.82	158	
1928	16,816.93	15,251	15,799	1,018	5.12	199	
1929	12,785.13	11,525	11,939	846	5.42	156	
1930	25,713.75	23,040	23,868	1,846	5.72	323	
1931	11,974.70	10,664	11,047	928	6.02	154	
1932	14,088.06	12,467	12,915	1,173	6.33	185	
1933	20,274.49	17,827	18,468	1,806	6.64	272	
1934	15,548.00	13,580	14,068	1,480	6.96	213	
1935	7,231.18	6,274	6,499	732	7.28	101	
1936	1,671.06	1,440	1,492	179	7.60	24	
1937	4,382.41	3,751	3,886	496	7.93	63	
1938	8,508.01	7,230	7,490	1,018	8.26	123	
1939	16,577.45	13,988	14,491	2,086	8.59	243	
1940	11,130.19	9,323	9,658	1,472	8.93	165	
1941	9,267.65	7,704	7,981	1,287	9.28	139	
1942	2,305.74	1,902	1,970	336	9.63	35	
1943	4,885.60	3,999	4,143	743	9.98	74	
1944	3,524.61	2,862	2,965	560	10.34	54	
1945	8,417.95	6,780	7,024	1,394	10.70	130	
1946	20,347.49	16,256	16,840	3,507	11.06	317	
1947	29,370.97	23,262	24,098	5,273	11.44	461	
1948	25,271.34	19,845	20,558	4,713	11.81	399	
1949	42,450.25	33,042	34,229	8,221	12.19	674	
1950	33,383.51	25,748	26,673	6,711	12.58	533	
1951	31,730.05	24,247	25,118	6,612	12.97	510	
1952	20,256.04	15,332	15,883	4,373	13.37	327	
1953	20,287.43	15,208	15,755	4,532	13.77	329	
1954	33,557.81	24,912	25,807	7,751	14.17	547	
1955	53,743.77	39,497	40,916	12,828	14.58	880	
1956	33,045.65	24,033	24,897	8,149	15.00	543	
1957	48,934.64	35,215	36,481	12,454	15.42	808	
1958	24,554.57	17,478	18,106	6,449	15.85	407	
1959	32,150.93	22,634	23,447	8,704	16.28	535	
1960	33,948.59	23,628	24,477	9,472	16.72	567	
1961	54,139.84	37,238	38,576	15,564	17.17	906	
1962	52,332.06	35,567	36,845	15,487	17.62	879	
1963	77,649.87	52,138	54,012	23,638	18.07	1,308	
1964	109,944.44	72,903	75,523	34,421	18.53	1,858	
1965	91,901.79	60,154	62,316	29,586	19.00	1,557	
1966	53,539.65	34,577	35,820	17,720	19.48	910	

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1967	59,617.03	37,981	39,346	20,271	19.96	1,016
1968	98,039.28	61,604	63,818	34,221	20.44	1,674
1969	207,259.29	128,387	133,001	74,258	20.93	3,548
1970	176,162.06	107,522	111,386	64,776	21.43	3,023
1971	203,764.78	122,481	126,883	76,882	21.94	3,504
1972	124,104.42	73,447	76,086	48,018	22.45	2,139
1973	167,274.25	97,414	100,915	66,359	22.97	2,889
1974	261,580.64	149,862	155,248	106,333	23.49	4,527
1975	277,496.68	156,306	161,923	115,574	24.02	4,812
1976	215,701.72	119,380	123,670	92,032	24.56	3,747
1977	333,542.38	181,327	187,843	145,699	25.10	5,805
1978	247,783.67	132,227	136,979	110,805	25.65	4,320
1979	228,149.06	119,468	123,761	104,388	26.20	3,984
1980	167,906.56	86,181	89,278	78,629	26.77	2,937
1981	200,044.61	100,640	104,257	95,788	27.33	3,505
1982	208,171.80	130,690	135,387	72,785	24.01	3,031
1983	117,859.52	72,625	75,235	42,625	24.60	1,733
1984	95,876.24	58,322	60,418	35,458	24.79	1,430
1985	116,576.47	69,503	72,001	44,575	25.40	1,755
1986	155,791.47	91,543	94,833	60,958	25.61	2,380
1987	137,065.07	78,826	81,659	55,406	26.23	2,112
1988	248,215.99	140,441	145,488	102,728	26.48	3,879
1989	293,635.43	162,322	168,155	125,480	27.10	4,630
1990	319,754.21	173,563	179,800	139,954	27.38	5,112
1991	506,670.54	269,751	279,445	227,226	27.67	8,212
1992	632,510.68	327,957	339,743	292,768	28.32	10,338
1993	379,702.71	192,661	199,585	180,118	28.64	6,289
1994	525,945.58	260,816	270,189	255,757	28.97	8,828
1995	835,099.34	404,188	418,713	416,386	29.32	14,201
1996	811,917.31	382,981	396,744	415,173	29.68	13,988
1997	671,699.19	306,564	317,581	354,118	30.37	11,660
1998	681,821.94	302,320	313,184	368,638	30.75	11,988
1999	532,129.08	230,093	238,362	293,767	30.85	9,522
2000	426,777.87	178,607	185,025	241,753	31.26	7,734
2001	650,037.69	262,745	272,187	377,851	31.69	11,923
2002	448,142.85	174,552	180,825	267,318	32.13	8,320
2003	617,314.20	232,357	240,707	376,607	32.31	11,656
2004	598,583.83	215,969	223,730	374,854	32.78	11,435
2005	1,039,688.37	360,252	373,198	666,490	33.01	20,191
2006	711,001.85	235,768	244,241	466,761	33.25	14,038
2007	1,209,715.39	382,512	396,258	813,457	33.52	24,268
2008	1,263,558.20	379,320	392,951	870,607	33.81	25,750
2009	1,165,730.90	332,000	343,931	821,800	33.90	24,242

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. 0							
2010	845,230.79	226,099	234,224	611,007	34.23	17,850	
2011	819,412.70	205,427	212,809	606,604	34.37	17,649	
2012	1,282,082.26	300,264	311,054	971,028	34.34	28,277	
2013	1,827,891.91	395,921	410,149	1,417,743	34.36	41,261	
2014	1,754,899.95	347,470	359,957	1,394,943	34.42	40,527	
2015	2,072,873.36	371,459	384,808	1,688,065	34.34	49,157	
2016	2,363,002.64	377,844	391,422	1,971,581	34.15	57,733	
2017	2,595,480.82	362,589	375,619	2,219,862	33.87	65,541	
2018	2,011,265.54	238,134	246,692	1,764,574	33.52	52,642	
2019	3,928,285.50	377,901	391,482	3,536,804	32.87	107,600	
2020	5,162,912.05	375,860	389,367	4,773,545	31.86	149,829	
2021	6,844,816.64	324,444	336,103	6,508,714	30.15	215,878	
2022	7,538,022.81	142,469	147,589	7,390,434	25.96	284,685	
	58,600,264.94	13,013,419	13,481,078	45,119,187		1,479,337	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 2.52							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1923	11,558.71	11,118	11,559			
1925	37.18	35	37			
1928	977.05	921	977			
1955	321.43	262	318	3	11.99	
1957	1,089.51	874	1,062	28	12.88	2
1966	171.19	125	152	19	17.63	1
1967	2,233.28	1,607	1,952	281	18.23	15
1968	5,305.30	3,768	4,577	728	18.84	39
1969	482.65	338	411	72	19.46	4
1970	3,078.47	2,127	2,583	495	20.10	25
1971	3,756.90	2,558	3,107	650	20.75	31
1972	7,267.30	4,874	5,920	1,347	21.41	63
1973	9,574.39	6,322	7,679	1,895	22.08	86
1974	12,540.35	8,149	9,898	2,642	22.76	116
1975	9,522.75	6,087	7,393	2,130	23.45	91
1976	14,345.28	9,013	10,947	3,398	24.16	141
1977	17,590.28	10,860	13,191	4,399	24.87	177
1978	25,021.43	15,171	18,427	6,594	25.59	258
1979	43,579.82	25,927	31,491	12,089	26.33	459
1980	7,270.58	4,243	5,154	2,117	27.07	78
1981	11,294.79	6,461	7,847	3,448	27.82	124
1982	11,192.02	6,845	8,314	2,878	25.72	112
1983	14,496.16	8,703	10,571	3,925	26.29	149
1984	5,717.07	3,367	4,090	1,627	26.86	61
1985	15,585.87	9,001	10,933	4,653	27.44	170
1986	48,278.74	27,137	32,960	15,319	28.44	539
1987	29,523.06	16,244	19,730	9,793	29.02	337
1988	76,661.56	41,259	50,113	26,549	29.60	897
1989	113,372.28	59,634	72,431	40,941	30.19	1,356
1990	144,531.37	73,740	89,564	54,967	31.20	1,762
1991	53,431.24	26,593	32,300	21,131	31.79	665
1992	99,809.99	48,408	58,796	41,014	32.39	1,266
1993	36,156.76	16,958	20,597	15,560	33.40	466
1994	118,794.48	54,170	65,795	52,999	34.00	1,559
1995	150,384.17	66,590	80,880	69,504	34.61	2,008
1996	91,378.94	39,229	47,647	43,732	35.23	1,241
1997	233,401.22	96,418	117,109	116,292	36.23	3,210
1998	151,590.70	60,545	73,538	78,053	36.85	2,118
1999	192,024.40	74,006	89,887	102,137	37.48	2,725
2000	160,172.66	59,104	71,787	88,386	38.48	2,297
2001	227,349.82	80,664	97,974	129,376	39.10	3,309
2002	321,940.17	108,880	132,245	189,695	40.11	4,729
2003	161,435.90	52,257	63,471	97,965	40.74	2,405

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3							
NET SALVAGE PERCENT.. 0							
2004	172,849.36	53,410	64,871	107,978	41.38	2,609	
2005	430,305.70	125,735	152,717	277,589	42.38	6,550	
2006	313,210.56	86,822	105,454	207,757	43.02	4,829	
2007	95,642.88	25,058	30,435	65,208	43.67	1,493	
2008	693,812.85	169,984	206,462	487,351	44.67	10,910	
2009	66,961.89	15,368	18,666	48,296	45.32	1,066	
2010	173,900.46	36,954	44,884	129,016	46.32	2,785	
2011	38,275.92	7,525	9,140	29,136	46.98	620	
2012	105,122.31	18,985	23,059	82,063	47.64	1,723	
2013	153,776.20	25,127	30,519	123,257	48.64	2,534	
2014	138,890.11	20,417	24,798	114,092	49.31	2,314	
2015	90,029.54	11,686	14,194	75,836	50.30	1,508	
2016	421,879.54	47,715	57,954	363,926	50.97	7,140	
2017	544,253.07	52,357	63,593	480,660	51.65	9,306	
2018	750,660.24	59,452	72,210	678,450	52.32	12,967	
2019	1,050,572.42	65,135	79,113	971,459	52.99	18,333	
2020	193,754.92	8,622	10,472	183,283	53.68	3,414	
	8,078,145.19	1,980,944	2,403,955	5,674,190		125,192	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3      1.55							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1957	14,538.77	13,685	12,542	1,997	2.35	850
1966	103.02	90	82	21	4.96	4
1967	9,800.64	8,512	7,801	2,000	5.26	380
1968	4,958.99	4,270	3,913	1,046	5.56	188
1969	5,607.02	4,784	4,385	1,222	5.87	208
1970	8,970.89	7,583	6,950	2,021	6.19	326
1971	9,039.47	7,568	6,936	2,103	6.51	323
1972	35,778.29	29,660	27,184	8,594	6.84	1,256
1973	30,321.73	24,871	22,795	7,527	7.19	1,047
1974	62,745.14	50,918	46,667	16,078	7.54	2,132
1975	89,985.48	72,213	66,184	23,801	7.90	3,013
1976	40,489.53	32,108	29,427	11,063	8.28	1,336
1977	76,708.31	60,082	55,066	21,642	8.67	2,496
1978	46,830.17	36,211	33,188	13,642	9.07	1,504
1979	55,747.59	42,521	38,971	16,777	9.49	1,768
1980	28,817.75	21,671	19,862	8,956	9.92	903
1981	33,620.93	24,905	22,826	10,795	10.37	1,041
1982	25,182.66	20,297	18,602	6,581	9.75	675
1983	54,164.90	43,007	39,416	14,749	10.25	1,439
1984	23,933.35	18,706	17,144	6,789	10.76	631
1985	31,057.37	23,992	21,989	9,068	11.04	821
1986	71,004.43	53,907	49,406	21,598	11.58	1,865
1987	54,107.68	40,527	37,143	16,965	11.90	1,426
1988	114,424.73	84,079	77,059	37,366	12.45	3,001
1989	162,949.62	117,356	107,558	55,392	13.01	4,258
1990	123,139.62	87,244	79,960	43,180	13.37	3,230
1991	199,120.37	137,990	126,469	72,651	13.95	5,208
1992	114,282.67	77,735	71,245	43,038	14.34	3,001
1993	139,046.07	92,299	84,593	54,453	14.94	3,645
1994	135,767.93	88,222	80,856	54,912	15.36	3,575
1995	212,143.02	134,180	122,977	89,166	15.98	5,580
1996	305,557.65	188,651	172,901	132,657	16.42	8,079
1997	339,019.66	204,022	186,988	152,032	16.87	9,012
1998	264,958.19	154,497	141,598	123,360	17.52	7,041
1999	191,213.17	108,303	99,261	91,952	17.99	5,111
2000	200,023.62	109,373	100,241	99,783	18.65	5,350
2001	422,338.00	223,375	204,725	217,613	19.15	11,364
2002	157,171.80	80,220	73,522	83,650	19.66	4,255
2003	40,004.28	19,658	18,017	21,987	20.18	1,090
2004	100,415.03	47,376	43,421	56,994	20.71	2,752
2005	292,627.11	131,624	120,635	171,992	21.41	8,033
2006	202,444.24	86,849	79,598	122,846	21.96	5,594
2007	132,491.04	54,003	49,494	82,997	22.52	3,685

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2							
NET SALVAGE PERCENT.. 0							
2008	563,459.09	217,326	199,181	364,278	23.09	15,776	
2009	105,230.83	38,357	35,155	70,076	23.54	2,977	
2010	236,573.96	80,719	73,980	162,594	24.13	6,738	
2011	200,192.04	63,541	58,236	141,956	24.73	5,740	
2012	94,855.42	27,887	25,559	69,296	25.21	2,749	
2013	433,744.86	117,024	107,254	326,491	25.71	12,699	
2014	358,350.36	87,724	80,400	277,950	26.22	10,601	
2015	135,633.29	29,704	27,224	108,409	26.75	4,053	
2016	182,987.87	35,317	32,368	150,620	27.17	5,544	
2017	1,075,511.64	178,642	163,727	911,785	27.61	33,024	
2018	1,138,886.82	157,850	144,671	994,216	27.97	35,546	
2019	1,226,293.78	135,628	124,304	1,101,990	28.15	39,147	
2020	1,183,502.03	96,100	88,077	1,095,425	28.27	38,749	
2021	988,924.87	50,237	46,042	942,883	28.00	33,674	
2022	1,103,312.14	20,522	18,809	1,084,503	26.45	41,002	
	13,690,110.93	4,205,722	3,854,584	9,835,527		416,515	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6      3.04							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1948	4,799.89	4,451	4,800			
1949	7,579.82	6,977	7,580			
1952	345.16	311	345			
1953	469.13	419	469			
1954	4,616.64	4,093	4,617			
1955	15,926.47	14,004	15,897	29	5.19	6
1956	1,839.30	1,604	1,821	18	5.49	3
1957	9,246.66	7,999	9,080	167	5.80	29
1958	41,096.84	35,257	40,023	1,074	6.11	176
1959	20,401.13	17,355	19,701	700	6.42	109
1960	14,809.20	12,488	14,176	633	6.74	94
1961	13,226.92	11,055	12,550	677	7.06	96
1962	6,101.13	5,054	5,737	364	7.38	49
1963	5,643.70	4,632	5,258	386	7.71	50
1964	19,673.82	15,995	18,157	1,517	8.04	189
1965	13,722.42	11,048	12,542	1,180	8.38	141
1966	35,264.52	28,113	31,914	3,351	8.72	384
1967	58,563.90	46,211	52,458	6,106	9.07	673
1968	79,183.00	61,855	70,217	8,966	9.41	953
1969	89,831.97	69,421	78,806	11,026	9.77	1,129
1970	118,966.65	90,940	103,234	15,733	10.13	1,553
1971	92,043.23	69,589	78,997	13,046	10.49	1,244
1972	107,912.28	80,658	91,562	16,350	10.86	1,506
1973	192,929.40	142,544	161,815	31,114	11.23	2,771
1974	173,681.14	126,787	143,928	29,753	11.61	2,563
1975	192,042.51	138,449	157,166	34,877	12.00	2,906
1976	141,993.66	101,080	114,745	27,249	12.39	2,199
1977	156,803.61	110,200	125,098	31,706	12.78	2,481
1978	152,683.41	105,849	120,159	32,524	13.19	2,466
1979	148,190.66	101,321	115,019	33,172	13.60	2,439
1980	173,075.35	116,686	132,461	40,614	14.01	2,899
1981	106,209.96	70,544	80,081	26,129	14.44	1,809
1982	206,984.06	155,921	177,000	29,984	13.26	2,261
1983	155,928.23	116,416	132,155	23,773	13.41	1,773
1984	156,191.87	114,864	130,393	25,799	13.85	1,863
1985	218,616.27	158,234	179,626	38,990	14.31	2,725
1986	155,214.54	111,040	126,052	29,163	14.52	2,008
1987	231,807.46	162,937	184,965	46,842	15.01	3,121
1988	225,998.21	156,707	177,893	48,105	15.25	3,154
1989	291,446.20	199,174	226,101	65,345	15.52	4,210
1990	308,352.57	206,442	234,351	74,002	16.04	4,614
1991	294,171.41	193,682	219,866	74,305	16.34	4,547
1992	367,014.69	237,312	269,395	97,620	16.67	5,856

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1							
NET SALVAGE PERCENT.. 0							
1993	206,153.87	130,145	147,740	58,414	17.23	3,390	
1994	257,984.62	159,538	181,106	76,879	17.59	4,371	
1995	330,719.44	200,085	227,135	103,584	17.95	5,771	
1996	336,925.27	199,123	226,043	110,882	18.34	6,046	
1997	319,957.43	184,391	209,319	110,638	18.75	5,901	
1998	383,514.51	215,152	244,239	139,276	19.17	7,265	
1999	406,285.70	221,507	251,453	154,833	19.60	7,900	
2000	407,702.57	215,593	244,739	162,964	20.05	8,128	
2001	271,526.52	139,510	158,371	113,156	20.34	5,563	
2002	332,817.59	165,111	187,433	145,385	20.82	6,983	
2003	175,421.34	83,816	95,147	80,274	21.31	3,767	
2004	269,590.14	123,688	140,410	129,180	21.82	5,920	
2005	267,111.07	117,796	133,721	133,390	22.18	6,014	
2006	110,847.06	46,644	52,950	57,897	22.71	2,549	
2007	434,336.57	173,691	197,172	237,165	23.26	10,196	
2008	497,204.58	188,142	213,577	283,628	23.82	11,907	
2009	414,701.93	148,380	168,440	246,262	24.23	10,164	
2010	110,776.76	37,110	42,127	68,650	24.81	2,767	
2011	317,039.66	98,790	112,146	204,894	25.40	8,067	
2012	413,800.85	119,051	135,146	278,655	26.00	10,718	
2013	320,203.09	84,277	95,670	224,533	26.60	8,441	
2014	180,017.10	42,844	48,636	131,381	27.21	4,828	
2015	324,459.63	68,850	78,158	246,302	27.84	8,847	
2016	273,355.55	50,817	57,687	215,669	28.47	7,575	
2017	461,718.62	73,136	83,023	378,696	29.22	12,960	
2018	568,563.34	74,198	84,229	484,334	29.98	16,155	
2019	565,334.88	57,777	65,588	499,747	30.75	16,252	
2020	523,230.62	38,457	43,656	479,575	31.51	15,220	
2021	2,201,367.20	97,300	110,454	2,090,913	32.40	64,534	
2022	2,546,493.64	37,688	42,783	2,503,711	33.28	75,232	
	19,039,760.14	7,018,325	7,966,508	11,073,252		430,480	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7      2.26							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1961	1,103.30	1,075	1,103			
1962	806.54	780	807			
1963	551.14	528	551			
1964	1,114.87	1,060	1,115			
1965	582.21	549	582			
1966	2,073.07	1,937	2,073			
1967	2,171.52	2,012	2,172			
1968	531.87	488	532			
1970	1,338.80	1,207	1,339			
1971	5,193.89	4,639	5,194			
1972	19,389.76	17,157	19,318	72	4.03	18
1973	39,750.28	34,844	39,232	518	4.32	120
1974	49,766.60	43,197	48,637	1,130	4.62	245
1975	77,222.77	66,345	74,701	2,522	4.93	512
1976	53,801.90	45,747	51,508	2,294	5.24	438
1977	19,827.62	16,678	18,778	1,050	5.56	189
1978	15,484.66	12,883	14,506	979	5.88	166
1979	83,875.10	68,970	77,656	6,219	6.22	1,000
1980	59,278.94	48,152	54,216	5,063	6.57	771
1981	56,508.42	45,303	51,009	5,499	6.94	792
1982	68,532.57	58,568	65,944	2,589	6.89	376
1983	64,528.69	54,546	61,416	3,113	7.23	431
1984	63,014.90	52,643	59,273	3,742	7.59	493
1985	107,195.38	88,844	100,033	7,162	7.75	924
1986	132,903.73	108,662	122,347	10,557	8.14	1,297
1987	112,966.03	91,028	102,492	10,474	8.56	1,224
1988	142,398.69	112,993	127,224	15,175	8.98	1,690
1989	171,799.36	134,107	150,997	20,802	9.42	2,208
1990	170,667.36	130,902	147,388	23,279	9.87	2,359
1991	224,798.59	169,228	190,541	34,258	10.34	3,313
1992	347,636.46	256,590	288,906	58,730	10.82	5,428
1993	235,547.05	170,936	192,464	43,083	11.15	3,864
1994	330,013.78	234,178	263,671	66,343	11.66	5,690
1995	416,071.68	288,338	324,652	91,420	12.18	7,506
1996	340,140.08	229,867	258,817	81,323	12.71	6,398
1997	395,465.23	261,165	294,057	101,408	13.11	7,735
1998	306,285.24	196,604	221,365	84,920	13.67	6,212
1999	274,195.58	170,769	192,276	81,920	14.23	5,757
2000	220,040.19	133,168	149,939	70,101	14.68	4,775
2001	248,341.82	145,230	163,521	84,821	15.26	5,558
2002	274,461.19	154,741	174,229	100,232	15.86	6,320
2003	457,142.11	248,685	280,005	177,137	16.34	10,841
2004	313,458.73	163,531	184,126	129,333	16.96	7,626

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2							
NET SALVAGE PERCENT.. 0							
2005	282,705.27	141,494	159,314	123,391	17.47	7,063	
2006	312,876.74	149,712	168,567	144,310	17.98	8,026	
2007	403,841.50	183,425	206,526	197,316	18.63	10,591	
2008	241,221.99	103,870	116,952	124,270	19.17	6,483	
2009	227,989.20	92,655	104,324	123,665	19.72	6,271	
2010	170,797.08	65,108	73,308	97,489	20.29	4,805	
2011	99,169.83	35,354	39,807	59,363	20.76	2,859	
2012	204,623.09	67,464	75,960	128,663	21.35	6,026	
2013	275,807.21	83,570	94,095	181,712	21.85	8,316	
2014	153,812.87	42,237	47,556	106,257	22.46	4,731	
2015	227,744.62	56,207	63,286	164,459	22.89	7,185	
2016	280,838.05	60,970	68,649	212,189	23.44	9,052	
2017	368,443.80	69,120	77,825	290,619	23.82	12,201	
2018	93,471.47	14,638	16,482	76,989	24.24	3,176	
2019	3,749,664.01	467,208	526,048	3,223,616	24.59	131,095	
2020	424,290.11	38,950	43,856	380,434	24.75	15,371	
2021	20,133.38	1,156	1,302	18,831	24.61	765	
2022	20,599.99	433	487	20,113	23.31	863	
	13,466,007.91	5,742,445	6,465,056	7,000,952		347,155	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2      2.58							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1947	66.28	60	66			
1954	117.63	102	118			
1955	331.01	284	331			
1956	128.15	109	128			
1958	215.98	181	213	3	8.10	
1959	637.15	530	623	14	8.43	2
1960	1,279.44	1,055	1,240	39	8.77	4
1961	475.57	389	457	19	9.11	2
1962	5,154.45	4,178	4,911	243	9.47	26
1963	13,859.14	11,134	13,088	771	9.83	78
1964	20,635.75	16,422	19,304	1,332	10.21	130
1965	23,150.15	18,247	21,449	1,701	10.59	161
1966	27,567.95	21,509	25,284	2,284	10.99	208
1967	55,701.68	43,013	50,561	5,141	11.39	451
1968	86,067.73	65,739	77,276	8,792	11.81	744
1969	163,223.88	123,267	144,899	18,325	12.24	1,497
1970	233,683.45	174,421	205,030	28,653	12.68	2,260
1971	229,816.86	169,467	199,207	30,610	13.13	2,331
1972	199,010.63	144,880	170,305	28,706	13.60	2,111
1973	268,667.96	193,065	226,946	41,722	14.07	2,965
1974	151,751.11	107,561	126,437	25,314	14.56	1,739
1975	141,928.24	99,179	116,584	25,344	15.06	1,683
1976	154,737.89	106,553	125,252	29,486	15.57	1,894
1977	154,640.80	104,877	123,282	31,359	16.09	1,949
1978	168,251.22	112,291	131,997	36,254	16.63	2,180
1979	198,318.79	130,216	153,068	45,251	17.17	2,635
1980	146,954.22	94,844	111,488	35,466	17.73	2,000
1981	189,772.53	120,316	141,430	48,343	18.30	2,642
1982	164,147.51	116,348	136,766	27,382	16.64	1,646
1983	178,009.56	123,752	145,469	32,541	17.32	1,879
1984	202,703.25	138,913	163,291	39,412	17.68	2,229
1985	174,668.79	117,238	137,812	36,857	18.37	2,006
1986	211,339.97	139,611	164,111	47,229	18.75	2,519
1987	239,655.23	155,680	183,000	56,655	19.15	2,958
1988	249,102.81	158,130	185,880	63,223	19.85	3,185
1989	262,096.13	163,312	191,972	70,124	20.26	3,461
1990	275,846.67	167,660	197,083	78,764	20.97	3,756
1991	261,765.70	155,855	183,206	78,560	21.41	3,669
1992	252,474.26	147,092	172,905	79,569	21.85	3,642
1993	342,447.47	193,962	228,001	114,446	22.58	5,068
1994	165,184.61	91,331	107,359	57,826	23.05	2,509
1995	366,088.60	197,322	231,950	134,139	23.52	5,703
1996	274,756.73	144,165	169,465	105,292	24.01	4,385

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2							
NET SALVAGE PERCENT.. 0							
1997	291,258.32	147,784	173,719	117,539	24.75	4,749	
1998	303,480.41	149,434	175,658	127,822	25.25	5,062	
1999	346,484.91	165,273	194,277	152,208	25.76	5,909	
2000	196,691.84	90,714	106,633	90,059	26.28	3,427	
2001	232,515.68	103,469	121,627	110,889	26.81	4,136	
2002	226,984.42	97,240	114,305	112,679	27.35	4,120	
2003	271,806.31	111,305	130,838	140,968	28.12	5,013	
2004	402,883.74	158,011	185,740	217,144	28.67	7,574	
2005	121,499.87	45,502	53,487	68,013	29.23	2,327	
2006	55,073.38	19,716	23,176	31,897	29.59	1,078	
2007	594,074.06	201,629	237,013	357,061	30.16	11,839	
2008	487,081.00	156,061	183,448	303,633	30.75	9,874	
2009	339,918.12	102,315	120,270	219,648	31.35	7,006	
2010	355,127.78	100,324	117,930	237,198	31.75	7,471	
2011	241,106.31	63,218	74,312	166,794	32.36	5,154	
2012	383,423.18	93,018	109,342	274,081	32.79	8,359	
2013	482,722.76	106,875	125,631	357,092	33.42	10,685	
2014	440,101.85	88,284	103,777	336,325	33.87	9,930	
2015	420,154.69	75,628	88,900	331,255	34.17	9,694	
2016	502,097.16	79,331	93,253	408,844	34.65	11,799	
2017	414,855.46	56,337	66,224	348,631	34.99	9,964	
2018	388,891.94	44,100	51,839	337,053	35.18	9,581	
2019	437,646.63	39,388	46,300	391,347	35.41	11,052	
2020	442,343.82	29,283	34,422	407,922	35.24	11,576	
2021	377,344.59	15,547	18,275	359,070	34.87	10,297	
2022	386,249.99	5,794	6,811	379,439	32.72	11,597	
	15,398,251.15	6,419,840	7,546,451	7,851,800		277,580	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 1.80							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1946	47.03	47	47			
1948	53.96	54	54			
1957	430.43	427	430			
1958	513.30	504	513			
1959	796.66	774	797			
1961	1,760.39	1,675	1,760			
1962	5,865.83	5,523	5,866			
1963	3,150.06	2,939	3,150			
1964	2,281.86	2,112	2,274	8	2.45	3
1965	4,548.32	4,179	4,499	49	2.68	18
1966	4,086.31	3,726	4,012	74	2.91	25
1967	5,835.02	5,280	5,685	150	3.14	48
1968	13,147.49	11,805	12,710	437	3.37	130
1969	11,717.57	10,432	11,232	486	3.62	134
1970	12,569.71	11,096	11,946	624	3.87	161
1971	30,677.83	26,838	28,895	1,783	4.13	432
1972	168,384.18	145,881	157,061	11,323	4.41	2,568
1973	29,988.39	25,735	27,707	2,281	4.68	487
1974	17,596.28	14,946	16,091	1,505	4.97	303
1975	24,479.73	20,578	22,155	2,325	5.26	442
1976	39,410.90	32,771	35,283	4,128	5.56	742
1977	33,823.33	27,817	29,949	3,874	5.86	661
1978	57,611.84	46,840	50,430	7,182	6.17	1,164
1979	33,890.04	27,225	29,312	4,578	6.49	705
1980	41,866.71	33,214	35,760	6,107	6.82	895
1981	21,708.16	16,992	18,294	3,414	7.17	476
1982	42,135.05	36,009	38,769	3,366	6.89	489
1983	29,049.26	24,555	26,437	2,612	7.23	361
1984	30,503.43	25,483	27,436	3,067	7.59	404
1985	39,998.95	32,999	35,528	4,471	7.95	562
1986	56,848.11	46,479	50,041	6,807	8.14	836
1987	56,359.16	45,414	48,895	7,464	8.56	872
1988	57,139.47	45,340	48,815	8,324	8.98	927
1989	65,723.25	51,304	55,236	10,487	9.42	1,113
1990	87,612.52	67,479	72,651	14,962	9.70	1,542
1991	77,876.80	58,875	63,387	14,490	10.17	1,425
1992	124,766.61	92,851	99,967	24,800	10.48	2,366
1993	92,115.55	67,115	72,259	19,857	10.99	1,807
1994	114,993.53	82,266	88,571	26,423	11.34	2,330
1995	110,993.96	77,529	83,471	27,523	11.87	2,319
1996	80,889.46	55,304	59,543	21,346	12.26	1,741
1997	69,206.88	46,237	49,781	19,426	12.67	1,533
1998	168,970.71	109,696	118,103	50,868	13.24	3,842

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5							
NET SALVAGE PERCENT.. 0							
1999	77,700.64	49,122	52,887	24,814	13.67	1,815	
2000	202,187.97	124,184	133,701	68,487	14.13	4,847	
2001	18,403.98	10,961	11,801	6,603	14.60	452	
2002	5,882.48	3,388	3,648	2,234	15.09	148	
2003	41,660.74	23,155	24,929	16,732	15.59	1,073	
2004	107,266.23	57,345	61,740	45,526	16.10	2,828	
2005	8,261.58	4,251	4,577	3,685	16.51	223	
2006	17,954.35	8,828	9,504	8,450	17.06	495	
	2,350,742.00	1,725,579	1,857,589	493,153		45,744	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 1.95							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1924	1,551.10	1,551	1,551			
1925	130.42	130	130			
1926	1,302.05	1,302	1,302			
1927	2,273.28	2,267	2,273			
1928	372.56	370	373			
1929	1,835.05	1,820	1,835			
1930	1,090.22	1,077	1,090			
1931	420.01	414	420			
1932	726.68	713	727			
1933	684.10	669	684			
1934	944.92	921	945			
1935	807.79	784	808			
1936	1,461.84	1,414	1,462			
1937	1,940.33	1,871	1,940			
1938	1,517.63	1,459	1,518			
1939	1,636.41	1,568	1,636			
1940	1,591.49	1,521	1,591			
1941	1,268.09	1,208	1,268			
1942	616.58	586	617			
1943	565.37	535	565			
1944	676.72	638	675	2	3.99	1
1945	891.31	837	886	5	4.25	1
1946	1,932.01	1,807	1,912	20	4.54	4
1947	4,433.76	4,127	4,368	66	4.85	14
1948	6,475.31	5,996	6,346	129	5.18	25
1949	6,200.99	5,711	6,044	157	5.53	28
1950	6,207.02	5,683	6,014	193	5.91	33
1951	7,177.71	6,531	6,912	266	6.31	42
1952	6,363.22	5,751	6,086	277	6.73	41
1953	6,584.51	5,909	6,253	332	7.18	46
1954	5,772.76	5,142	5,442	331	7.65	43
1955	6,992.36	6,178	6,538	454	8.15	56
1956	7,020.98	6,151	6,510	511	8.67	59
1957	6,475.31	5,621	5,949	526	9.23	57
1958	10,378.54	8,926	9,446	933	9.80	95
1959	6,171.37	5,254	5,560	611	10.41	59
1960	5,191.81	4,373	4,628	564	11.04	51
1961	6,140.90	5,115	5,413	728	11.69	62
1962	4,822.28	3,970	4,201	621	12.37	50
1963	6,746.03	5,486	5,806	940	13.07	72
1964	5,898.02	4,735	5,011	887	13.80	64
1965	9,125.41	7,229	7,650	1,475	14.55	101
1966	8,217.83	6,419	6,793	1,425	15.32	93

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1967	10,992.39	8,463	8,956	2,036	16.11	126
1968	10,085.06	7,647	8,093	1,992	16.92	118
1969	12,567.57	9,383	9,930	2,638	17.74	149
1970	11,913.88	8,752	9,262	2,652	18.58	143
1971	13,525.42	9,769	10,338	3,187	19.44	164
1972	13,367.39	9,489	10,042	3,325	20.31	164
1973	17,924.61	12,499	13,228	4,697	21.19	222
1974	13,824.76	9,462	10,014	3,811	22.09	173
1975	11,533.56	7,744	8,195	3,339	23.00	145
1976	10,163.76	6,692	7,082	3,082	23.91	129
1977	17,971.92	11,594	12,270	5,702	24.84	230
1978	16,046.82	10,137	10,728	5,319	25.78	206
1979	28,715.59	17,755	18,790	9,926	26.72	371
1980	21,371.80	12,921	13,674	7,698	27.68	278
1981	45,517.74	26,895	28,463	17,055	28.64	595
1982	27,304.03	16,033	16,968	10,336	28.47	363
1983	18,859.50	10,803	11,433	7,426	29.46	252
1984	23,990.88	13,485	14,271	9,720	29.99	324
1985	32,483.30	17,785	18,822	13,661	30.99	441
1986	32,248.72	17,185	18,187	14,062	31.99	440
1987	34,888.91	18,083	19,137	15,752	32.99	477
1988	33,863.70	17,057	18,051	15,813	33.99	465
1989	34,393.64	16,822	17,802	16,592	34.99	474
1990	31,762.75	15,071	15,949	15,814	35.99	439
1991	29,703.79	13,661	14,457	15,247	36.99	412
1992	34,237.09	15,246	16,135	18,102	37.99	476
1993	27,602.21	11,888	12,581	15,021	38.99	385
1994	31,665.96	13,176	13,944	17,722	39.99	443
1995	35,531.90	14,266	15,098	20,434	40.99	499
1996	27,275.92	10,553	11,168	16,108	41.99	384
1997	35,354.15	13,162	13,929	21,425	42.99	498
1998	18,212.36	6,515	6,895	11,317	43.99	257
2000	55,729.01	18,307	19,374	36,355	45.99	790
2001	9,052.63	2,842	3,008	6,045	46.99	129
2002	57,999.50	17,359	18,371	39,628	47.99	826
2003	120,585.50	34,331	36,332	84,254	48.99	1,720
2004	123,372.42	33,323	35,265	88,107	49.99	1,762
2005	164,416.83	42,009	44,458	119,959	50.99	2,353
2006	21,266.55	5,123	5,422	15,845	51.99	305
2007	22,560.24	5,105	5,402	17,158	52.99	324
2008	43,906.69	9,295	9,837	34,070	53.99	631
2009	30,704.57	6,052	6,405	24,300	54.99	442
2010	20,824.68	3,801	4,022	16,803	55.99	300

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
2011	12,949.29	2,174	2,301	10,648	56.99	187
2012	32,811.94	5,030	5,323	27,489	57.99	474
2013	43,331.64	6,010	6,360	36,972	58.99	627
2014	48,195.11	5,981	6,330	41,865	59.99	698
2015	116,518.90	12,759	13,502	103,017	60.99	1,689
2016	24,228.20	2,299	2,433	21,795	61.99	352
2017	27,103.13	2,176	2,303	24,800	62.99	394
2018	17,054.92	1,121	1,186	15,869	63.99	248
2019	27,043.83	1,382	1,463	25,581	64.99	394
2020	14,514.08	530	561	13,953	65.99	211
2021	10,029.42	220	233	9,796	66.99	146
2022	10,299.99	75	79	10,221	67.99	150
	1,978,032.23	767,066	811,040	1,166,992		26,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 1.34						

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. 0							
2001	145,445.62	126,959	142,588	2,858	3.13	913	
2002	76,333.96	65,250	73,282	3,052	3.48	877	
2003	97,090.14	81,226	91,225	5,865	3.81	1,539	
2004	199,255.57	162,553	182,563	16,693	4.18	3,994	
2005	296,703.81	235,227	264,184	32,520	4.57	7,116	
2006	207,854.36	159,466	179,096	28,758	5.01	5,740	
2007	2,307,183.06	1,705,931	1,915,933	391,250	5.46	71,658	
2008	304,494.20	215,460	241,983	62,511	5.99	10,436	
2010	88,994.13	56,404	63,347	25,647	7.22	3,552	
2011	231,480.17	137,083	153,958	77,522	7.92	9,788	
2012	101,602.74	55,577	62,419	39,184	8.69	4,509	
2013	64,307.89	32,193	36,156	28,152	9.48	2,970	
2014	85,443.25	38,569	43,317	42,126	10.33	4,078	
2015	44,174.73	17,661	19,835	24,340	11.26	2,162	
2016	129,029.77	44,877	50,402	78,628	12.19	6,450	
2017	91,834.01	27,073	30,406	61,428	13.16	4,668	
2018	370,199.83	89,292	100,284	269,916	14.16	19,062	
2020	100,116.22	13,416	15,067	85,049	16.16	5,263	
2021	75,750.55	6,090	6,840	68,911	17.16	4,016	
2022	34,917.00	936	1,051	33,866	18.16	1,865	
	5,052,211.01	3,271,243	3,673,936	1,378,275		170,656	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1    3.38							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	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	5,625	5,672			
1964	8,035.28	7,834	8,035			
1965	3,704.69	3,550	3,705			
1966	9,174.56	8,639	9,175			
1967	13,870.71	12,830	13,784	87	2.25	39
1968	14,200.92	12,899	13,858	343	2.75	125
1969	9,906.37	8,833	9,490	416	3.25	128
1970	14,122.73	12,357	13,276	847	3.75	226
1971	5,824.84	5,000	5,372	453	4.25	107
1972	9,178.06	7,725	8,299	879	4.75	185
1973	8,790.25	7,252	7,791	999	5.25	190
1974	13,190.14	10,662	11,455	1,735	5.75	302
1975	4,362.97	3,454	3,711	652	6.25	104
1976	3,177.16	2,462	2,645	532	6.75	79
1977	8,577.39	6,504	6,987	1,590	7.25	219
1978	2,737.09	2,030	2,181	556	7.75	72
1979	1,616.62	1,172	1,259	358	8.25	43
1980	11,925.65	8,447	9,075	2,851	8.75	326
1981	16,141.57	11,165	11,995	4,147	9.25	448
1982	18,883.68	15,449	16,597	2,287	9.00	254
1983	16,411.21	13,224	14,207	2,204	9.52	232
1984	22,000.61	17,449	18,746	3,255	10.04	324
1985	18,787.13	14,725	15,820	2,967	10.34	287

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1986	9,922.73	7,678	8,249	1,674	10.67	157
1987	16,483.16	12,522	13,453	3,030	11.23	270
1988	23,966.98	17,942	19,276	4,691	11.59	405
1989	33,211.86	24,477	26,297	6,915	11.95	579
1990	35,050.72	25,405	27,293	7,758	12.34	629
1991	24,596.13	17,510	18,812	5,784	12.75	454
1992	35,762.34	24,976	26,833	8,929	13.17	678
1993	11,592.34	7,969	8,561	3,031	13.42	226
1994	42,356.58	28,489	30,607	11,750	13.87	847
1995	59,961.02	39,574	42,516	17,445	14.17	1,231
1996	12,276.38	7,938	8,528	3,748	14.48	259
1997	31,396.73	19,855	21,331	10,066	14.82	679
1998	28,411.16	17,541	18,845	9,566	15.18	630
1999	15,625.56	9,438	10,140	5,486	15.41	356
2000	34,452.28	20,310	21,820	12,632	15.67	806
2001	43,335.86	24,875	26,724	16,612	15.96	1,041
2002	72,442.64	40,394	43,397	29,046	16.26	1,786
2003	29,016.52	15,730	16,899	12,118	16.47	736
2004	23,409.96	12,300	13,214	10,196	16.71	610
2005	12,283.07	6,234	6,697	5,586	16.98	329
2006	122,072.81	59,816	64,262	57,811	17.17	3,367
2007	70,889.35	33,403	35,886	35,003	17.39	2,013
2008	58,039.62	26,257	28,209	29,831	17.55	1,700
2009	33,569.02	14,549	15,630	17,939	17.65	1,016
2010	20,156.51	8,315	8,933	11,224	17.80	631
2011	91,834.61	36,018	38,695	53,140	17.82	2,982
2012	25,438.26	9,402	10,101	15,337	17.91	856
2013	61,860.47	21,453	23,048	38,812	17.90	2,168
2014	40,611.98	13,118	14,093	26,519	17.82	1,488
2015	189,149.16	56,177	60,353	128,796	17.75	7,256
2016	201,370.11	54,450	58,498	142,872	17.54	8,145
2017	130,859.86	31,590	33,938	96,922	17.28	5,609
2018	105,271.69	22,128	23,773	81,499	16.91	4,820
2019	49,830.74	8,790	9,443	40,388	16.34	2,472
2020	100,641.25	13,969	15,008	85,633	15.52	5,518
	2,174,290.77	1,026,728	1,099,346	1,074,945		66,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2      3.06						

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.1 INSTALLATIONS ON CUSTOMERS PREMISES - EV CHARGING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRAUL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2022	300,000.00	16,110		300,000	8.81	34,052
	300,000.00	16,110		300,000		34,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE. PERCENT .. 8.8						11.35

## 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 AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,230	4,230			
1979	5,985.23	5,985	5,985			
1980	4,861.55	4,862	4,862			
1981	2,917.37	2,917	2,917			
1982	1,561.73	1,562	1,562			
1983	2,231.26	2,230	2,231			
1984	2,149.66	2,127	2,150			
1985	2,342.27	2,293	2,342			
1986	990.28	961	990			
1987	1,925.20	1,852	1,925			
1988	2,301.67	2,199	2,302			
1989	1,493.31	1,416	1,493			
1990	4,328.13	4,065	4,328			
1991	2,572.95	2,399	2,573			
1992	4,859.73	4,491	4,860			
1993	2,315.34	2,117	2,315			
1994	8,619.58	7,787	8,620			
1995	9,663.67	8,610	9,664			
1996	37,963.03	33,400	37,692	271	3.62	75
1997	53,663.03	46,526	52,504	1,159	3.91	296
1998	61,778.99	52,673	59,441	2,338	4.24	551
1999	61,882.53	51,919	58,591	3,292	4.51	730
2000	30,918.71	25,462	28,734	2,185	4.82	453
2008	14,410.22	9,236	10,423	3,987	8.12	491
2017	1,150.61	354	399	752	12.36	61
	347,705.91	302,263	333,723	13,983		2,657

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 0.76

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
1917	290.75	245	278	13	5.38	2
1918	8.56	7	8	1	5.52	
1919	777.88	648	736	42	5.66	7
1920	236.79	196	222	15	5.80	3
1921	402.50	332	377	26	5.94	4
1923	973.52	795	902	72	6.22	12
1924	85.02	69	78	7	6.36	1
1925	398.99	323	367	32	6.51	5
1927	670.06	536	608	62	6.80	9
1928	404.81	322	366	39	6.95	6
1930	2,085.16	1,641	1,863	222	7.25	31
1931	70.92	55	62	9	7.40	1
1932	65.64	51	58	8	7.55	1
1933	152.49	118	134	18	7.71	2
1934	392.04	301	342	50	7.86	6
1935	549.53	420	477	73	8.02	9
1936	6,230.32	4,731	5,370	860	8.18	105
1937	678.72	512	581	98	8.34	12
1938	312.54	234	266	47	8.50	6
1939	180.12	134	152	28	8.67	3
1940	398.21	295	335	63	8.83	7
1941	95.84	70	79	17	9.00	2
1942	137.88	101	115	23	9.17	3
1945	26.87	19	22	5	9.68	1
1946	51.14	36	41	10	9.86	1
1947	111.15	78	89	22	10.03	2
1948	1,800.49	1,260	1,430	370	10.21	36
1949	1,299.52	902	1,024	276	10.39	27
1950	2,643.12	1,821	2,067	576	10.58	54
1951	1,727.67	1,181	1,341	387	10.76	36
1952	3,098.96	2,101	2,385	714	10.95	65
1953	4,245.68	2,856	3,242	1,004	11.13	90
1954	2,406.91	1,605	1,822	585	11.33	52
1955	3,328.48	2,201	2,498	830	11.52	72
1956	16,611.39	10,890	12,362	4,249	11.71	363
1957	2,522.60	1,639	1,860	663	11.91	56
1958	1,471.26	947	1,075	396	12.11	33
1959	10,592.19	6,757	7,670	2,922	12.31	237
1960	1,153.70	729	828	326	12.51	26
1961	3,089.66	1,934	2,195	895	12.72	70
1962	2,715.20	1,683	1,910	805	12.93	62
1963	7,519.15	4,613	5,236	2,283	13.14	174
1964	6,074.26	3,689	4,188	1,886	13.35	141

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
1965	43,667.99	26,239	29,785	13,883	13.57	1,023
1966	49,254.06	29,277	33,233	16,021	13.79	1,162
1967	36,466.43	21,440	24,337	12,129	14.01	866
1968	19,810.88	11,519	13,076	6,735	14.23	473
1969	9,743.47	5,600	6,357	3,386	14.46	234
1970	9,633.21	5,471	6,210	3,423	14.69	233
1971	7,898.36	4,432	5,031	2,867	14.92	192
1972	3,175.95	1,760	1,998	1,178	15.16	78
1973	21,957.12	12,012	13,635	8,322	15.40	540
1974	9,888.41	5,340	6,062	3,826	15.64	245
1975	49,579.52	26,423	29,994	19,586	15.88	1,233
1976	16,856.29	8,859	10,056	6,800	16.13	422
1977	12,234.31	6,340	7,197	5,037	16.38	308
1978	19,607.26	10,011	11,364	8,243	16.64	495
1979	15,685.12	7,889	8,955	6,730	16.90	398
1980	15,785.92	7,819	8,876	6,910	17.16	403
1981	30,670.82	14,957	16,978	13,693	17.42	786
1982	61,558.37	45,122	51,220	10,338	14.75	701
1983	47,337.15	34,405	39,054	8,283	14.85	558
1984	30,494.43	21,837	24,788	5,706	15.26	374
1985	17,491.93	12,398	14,073	3,419	15.41	222
1986	7,603.27	5,328	6,048	1,555	15.58	100
1987	16,121.42	11,217	12,733	3,388	15.52	218
1988	43,161.84	29,635	33,640	9,522	15.75	605
1989	32,662.53	22,103	25,090	7,573	16.00	473
1990	30,482.09	20,408	23,166	7,316	16.04	456
1991	21,108.78	13,898	15,776	5,333	16.34	326
1992	20,706.27	13,451	15,269	5,437	16.45	331
1993	122,104.77	78,171	88,735	33,370	16.58	2,013
1994	37,204.97	23,432	26,598	10,607	16.75	633
1995	26,017.57	16,100	18,276	7,742	16.94	457
1996	10,312.44	6,285	7,134	3,178	16.98	187
1997	9,652.54	5,760	6,538	3,115	17.24	181
1998	5,709.09	3,343	3,795	1,914	17.34	110
1999	5,778.94	3,314	3,762	2,017	17.48	115
2000	29,045.10	16,338	18,546	10,499	17.50	600
2001	67,382.50	36,939	41,931	25,452	17.72	1,436
2002	24,169.10	12,930	14,677	9,492	17.82	533
2003	73,029.64	38,019	43,157	29,873	17.96	1,663
2004	64,808.73	32,852	37,291	27,518	18.00	1,529
2005	74,800.42	36,787	41,758	33,042	18.09	1,827
2008	34,607.18	15,303	17,371	17,236	18.29	942
2009	9,561.08	4,053	4,601	4,960	18.35	270

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0							
NET SALVAGE PERCENT.. 0							
2010	22,899.60	9,274	10,527	12,373	18.36	674	
2011	2,239.13	863	980	1,259	18.35	69	
2012	25,314.86	9,197	10,440	14,875	18.40	808	
2013	2,081.97	710	806	1,276	18.36	69	
2014	7,921.18	2,511	2,850	5,071	18.31	277	
2015	28,584.43	8,318	9,442	19,142	18.27	1,048	
2016	34,991.26	9,210	10,455	24,536	18.19	1,349	
2017	44,623.31	10,433	11,843	32,780	18.03	1,818	
2018	376,459.56	75,744	85,979	290,481	17.87	16,255	
2019	18,065.47	2,997	3,402	14,663	17.60	833	
2020	258,515.45	32,831	37,268	221,247	17.19	12,871	
	2,204,611.18	985,981	1,119,224	1,085,387		63,857	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 2.90							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRAULS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>FORTY FORT WAREHOUSE</b>						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1966	154.34	130	150	4	9.45	
1967	3,171.21	2,655	3,073	98	9.46	10
1972	2,552.11	2,106	2,437	115	9.48	12
1974	784.95	644	745	40	9.49	4
1975	1,008.47	824	954	55	9.49	6
1978	2,077.63	1,679	1,943	134	9.51	14
1979	14,467.02	11,642	13,474	993	9.51	104
1980	152,787.55	122,447	141,720	11,067	9.51	1,164
1981	542.31	433	501	41	9.52	4
1982	2,271.70	1,840	2,130	142	9.50	15
1983	255.01	205	237	18	9.52	2
1984	8,865.27	7,099	8,216	649	9.58	68
1985	18,437.33	14,728	17,046	1,391	9.45	147
1986	1,290.58	1,022	1,183	108	9.59	11
1987	5,233.83	4,125	4,774	460	9.55	48
1989	6,337.98	4,947	5,726	612	9.42	65
1990	27,012.89	20,894	24,183	2,830	9.52	297
1991	49,800.37	38,277	44,302	5,499	9.48	580
1992	1,571.60	1,198	1,387	185	9.50	19
1993	10,339.41	7,808	9,037	1,302	9.56	136
1994	48,930.84	36,679	42,452	6,479	9.52	681
1995	25,375.98	18,842	21,808	3,568	9.54	374
1998	3,106.48	2,238	2,590	516	9.51	54
2005	21,413.25	13,865	16,047	5,366	9.53	563
2006	71,342.62	45,203	52,318	19,025	9.54	1,994
2011	22,296.79	12,205	14,126	8,171	9.51	859
2014	9,198.15	4,340	5,023	4,175	9.52	439
2015	303,757.90	133,957	155,042	148,716	9.51	15,638
2016	127,547.95	51,810	59,965	67,583	9.50	7,114
2018	4,484.62	1,443	1,670	2,814	9.49	297
2020	9,779.82	2,052	2,375	7,405	9.42	786
2021	445,876.38	61,620	71,319	374,557	9.36	40,017
2022	463,500.00	24,009	27,788	435,712	9.14	47,671
	1,865,572.34	652,966	755,743	1,109,829		119,193

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PLYMOUTH STOREROOM (BRICK STRUCTURE)

INTERIM SURVIVOR CURVE.. SQUARE

PROBABLE RETIREMENT YEAR.. 6-2023

NET SALVAGE PERCENT.. 0

1917	7,127.10	7,077	7,127
1951	556.54	551	557
1976	902.76	888	903
1984	1,008.80	990	1,009
2008	5,516.25	5,245	5,516
	15,111.45	14,751	15,111

IDETOWN

FULLY ACCRUED

NET SALVAGE PERCENT.. 0

1979	930.87	931	931
1983	13,610.31	13,610	13,610
	14,541.18	14,541	14,541

NANTICOKE SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 100-R1

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. 0

1971	4,029.19	3,807	4,029
1975	21,022.88	19,782	21,023
1985	36,364.35	33,957	36,364
1986	4,788.36	4,457	4,788
1987	9,974.00	9,277	9,974
	76,178.78	71,280	76,179

EMPIRE YARD

INTERIM SURVIVOR CURVE.. IOWA 100-R1

PROBABLE RETIREMENT YEAR.. 12-2047

NET SALVAGE PERCENT.. 0

2014	19,894.79	5,344	19,895
	19,894.79	5,344	19,895

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>SYSTEM CONTROL CENTER</b>							
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5							
PROBABLE RETIREMENT YEAR.. 7-2056							
NET SALVAGE PERCENT.. 0							
2016	1,875,841.31	340,278	217,238	1,658,603	29.34	56,530	
2021	50,000.00	2,565	1,638	48,362	27.74	1,743	
2022	51,500.00	973	621	50,879	25.96	1,960	
	1,977,341.31	343,816	219,497	1,757,844		60,233	
	3,968,639.85	1,102,698	1,100,966	2,867,673		179,426	
					COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..	16.0	4.52

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	13,833.00	10,721	9,660	4,173	4.50	927
2015	15,627.39	5,860	5,280	10,347	12.50	828
2016	17,280.62	5,616	5,060	12,221	13.50	905
2018	19,327.09	4,349	3,918	15,409	15.50	994
	66,068.10	26,546	23,918	42,150		3,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5    5.53						

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	420,732.50	210,366	192,629	228,104	2.50	91,242
	420,732.50	210,366	192,629	228,104		91,242
					COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5	21.69

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	1,700,000.00			1,700,000	5.00	340,000
	1,700,000.00			1,700,000		340,000
						COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0
						20.00

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L4						
NET SALVAGE PERCENT.. 0						
2020	171,535.03	64,926	58,471	113,064	4.11	27,509
2021	130,503.00	29,716	26,761	103,742	5.09	20,382
2022	154,035.01	11,691	10,529	143,506	6.09	23,564
	456,073.04	106,333	95,761	360,312		71,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0      15.67						

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5							
NET SALVAGE PERCENT.. 0							
2020	314,417.86	90,930	89,677	224,741	6.14	36,603	
2021	239,207.69	42,412	41,828	197,380	6.96	28,359	
2022	282,341.09	16,884	16,651	265,690	7.85	33,846	
	835,966.64	150,226	148,156	687,811		98,808	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0      11.82							

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3							
NET SALVAGE PERCENT.. 0							
2020	136,684.28	26,175	25,110	111,574	10.55	10,576	
2021	103,988.53	11,959	11,473	92,516	11.54	8,017	
2022	122,739.50	4,713	4,521	118,218	12.54	9,427	
	363,412.31	42,847	41,104	322,308		28,020	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 7.71							

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,216.82	2,413	2,355	862	2.50	345
	3,216.82	2,413	2,355	862		345
					COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5	10.72

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	101,498.95	98,961	97,243	4,256	0.50	4,256	
2004	10,009.18	9,258	9,097	912	1.50	608	
2005	67,810.09	59,334	58,304	9,506	2.50	3,802	
2006	26,827.51	22,133	21,749	5,079	3.50	1,451	
2007	75,903.01	58,825	57,804	18,099	4.50	4,022	
2008	9,798.31	7,104	6,981	2,817	5.50	512	
2009	52,062.46	35,142	34,532	17,530	6.50	2,697	
2010	39,487.40	24,680	24,252	15,235	7.50	2,031	
2011	76,427.62	43,946	43,183	33,245	8.50	3,911	
2012	12,896.19	6,770	6,652	6,244	9.50	657	
2013	67,970.53	32,286	31,725	36,246	10.50	3,452	
2014	64,855.00	27,563	27,085	37,770	11.50	3,284	
2015	21,622.44	8,108	7,967	13,655	12.50	1,092	
2016	79,880.35	25,961	25,510	54,370	13.50	4,027	
2017	64,019.56	17,605	17,299	46,721	14.50	3,222	
2018	488,570.41	109,928	108,020	380,550	15.50	24,552	
2019	162,882.48	28,504	28,010	134,872	16.50	8,174	
2020	15,484.30	1,936	1,902	13,582	17.50	776	
	1,438,005.79	618,044	607,315	830,691		72,526	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 5.04							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	16,857.17	16,014	15,365	1,492	0.50	1,492	
2014	36,231.68	30,797	29,548	6,684	1.50	4,456	
2015	17,281.08	12,961	12,435	4,846	2.50	1,938	
2016	7,661.10	4,980	4,778	2,883	3.50	824	
	78,031.03	64,752	62,126	15,905		8,710	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8 11.16							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0							
NET SALVAGE PERCENT.. 0							
2020	125,892.93	21,553	18,615	107,278	12.10	8,866	
2021	95,778.78	10,478	9,049	86,730	12.22	7,097	
2022	113,049.40	4,454	3,847	109,202	12.21	8,944	
	334,721.11	36,485	31,511	303,210		24,907	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2      7.44							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	103,362.35	98,194	96,948	6,414	0.50	6,414	
2014	42,116.27	35,799	35,345	6,771	1.50	4,514	
2016	80,280.82	52,183	51,521	28,760	3.50	8,217	
2017	12,516.18	6,884	6,797	5,719	4.50	1,271	
2018	22,527.08	10,137	10,008	12,519	5.50	2,276	
2019	25,339.21	8,869	8,757	16,582	6.50	2,551	
2021	341,236.69	51,186	50,537	290,700	8.50	34,200	
2022	149,350.00	7,468	7,373	141,977	9.50	14,945	
	776,728.60	270,720	267,286	509,443		74,388	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8    9.58							

## UGI UTILITIES, INC. - ELECTRIC DIVISION

## ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK ACCRUALS (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2015	8,850.87	6,638	6,459	2,392	2.50	957	
2016	81,148.36	52,746	51,321	29,827	3.50	8,522	
2020	14,750.37	3,688	3,588	11,162	7.50	1,488	
2021	169,525.51	25,429	24,742	144,784	8.50	17,033	
2022	182,505.72	9,125	8,878	173,628	9.50	18,277	
	456,780.83	97,626	94,988	361,793		46,277	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 10.13							

## **COMMON PLANT**

## UGI UTILITIES, INC. - COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE 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	30,015,995.99	2,953,574	2,496,454	27,519,542	32.09	857,574	
2020	1,920,750.35	142,520	120,462	1,800,288	31.17	57,757	
2021	800,000.00	38,240	32,322	767,678	29.85	25,718	
2022	824,000.00	15,326	12,954	811,046	26.45	30,663	
	33,560,746.34	3,149,660	2,662,192	30,898,554		971,712	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..							31.8      2.90

## UGI UTILITIES, INC. - COMMON PLANT

## ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	7,182.75	7,003	6,234	949	0.50	949
2004	11,896.38	11,004	9,795	2,101	1.50	1,401
2005	39,965.68	34,970	31,128	8,838	2.50	3,535
2006	2,468.81	2,037	1,813	656	3.50	187
2007	878.14	681	606	272	4.50	60
2008	572.40	415	369	203	5.50	37
2009	4,753.12	3,208	2,856	1,897	6.50	292
2010	747,318.56	467,074	415,753	331,566	7.50	44,209
2019	3,503,569.14	613,125	545,757	2,957,812	16.50	179,261
2020	33,608.64	4,201	3,739	29,870	17.50	1,707
	4,352,213.62	1,143,718	1,018,050	3,334,164		231,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4      5.32						

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2018	88,618.09	79,756	78,959	9,659	0.50	9,659	
2019	277,204.74	194,043	192,105	85,100	1.50	56,733	
	365,822.83	273,799	271,064	94,759		66,392	
					COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4	18.15	

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,750	26,876			
2008	22,536.44	21,405	22,536			
2014	22,224.80	18,304	22,006	219	1.82	120
	71,637.08	66,459	71,418	219		120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8 0.17						

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	27,967.27	6,992	6,416	21,551	7.50	2,873
	27,967.27	6,992	6,416	21,551		2,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 10.27						

## **INFORMATION SERVICES**

## UGI UTILITIES, INC. - INFORMATION SERVICES

## ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	22,684.22	22,117	21,948	736	0.50	736
2004	5,698.56	5,271	5,230	469	1.50	313
2007	1,760.05	1,364	1,354	406	4.50	90
	30,142.83	28,752	28,532	1,611		1,139
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4    3.78						

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2018	5,584,135.00	5,025,722	4,763,675	820,460	0.50	820,460	
2019	9,474,828.43	6,632,380	6,286,560	3,188,268	1.50	2,125,512	
2020	74,639.92	37,320	35,374	39,266	2.50	15,706	
	15,133,603.35	11,695,422	11,085,609	4,047,994		2,961,678	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4      19.57							

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>SUCCESS FACTORS</b>						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2020	2,803,866.07	1,401,933	1,401,934	1,401,932	2.00	700,966
	2,803,866.07	1,401,933	1,401,934	1,401,932		700,966
<b>UNITE ERP</b>						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2020	10,695,816.43	1,528,004	1,527,362	9,168,454	12.00	764,038
	10,695,816.43	1,528,004	1,527,362	9,168,454		764,038
	13,499,682.50	2,929,937	2,929,296	10,570,386		1,465,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2      10.85						

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	431,236.80	409,675	385,867	45,370	0.50	45,370	
2014	988,604.39	840,314	791,479	197,126	1.50	131,417	
2015	1,151,853.19	863,890	813,685	338,169	2.50	135,268	
2016	1,180,029.80	767,019	722,443	457,586	3.50	130,739	
2017	1,349,992.48	742,496	699,346	650,647	4.50	144,588	
2018	1,384,876.81	623,195	586,978	797,899	5.50	145,073	
2019	6,904,566.11	2,416,598	2,276,156	4,628,410	6.50	712,063	
2020	7,416,585.44	1,854,146	1,746,392	5,670,194	7.50	756,026	
2021	11,849,823.61	1,777,474	1,674,175	10,175,648	8.50	1,197,135	
2022	14,526,574.66	726,329	684,118	13,842,457	9.50	1,457,101	
	47,184,143.29	11,021,136	10,380,638	36,803,505		4,854,780	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6    10.29							

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (4)	BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	2,908,998.47	2,812,042	2,737,865	171,133	0.50	171,133
2011	457,198.79	350,521	341,275	115,924	3.50	33,121
2012	533,950.04	373,765	363,906	170,044	4.50	37,788
2013	527,925.94	334,351	325,531	202,395	5.50	36,799
2014	495,556.48	280,817	273,410	222,146	6.50	34,176
2016	1,419,264.44	615,010	598,787	820,477	8.50	96,527
2017	76,271,826.62	27,966,591	27,228,883	49,042,944	9.50	5,162,415
2018	171,914.66	51,574	50,214	121,701	10.50	11,591
2019	43,724,199.70	10,202,168	9,933,053	33,791,147	11.50	2,938,361
	126,510,835.14	42,986,839	41,852,924	84,657,911		8,521,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9      6.74						

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS -  
UNITE PHASE III

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

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						
2021	6,550,338.19	655,034	634,765	5,915,573	13.50	438,191
2022	36,008,218.83	1,200,154	1,163,016	34,845,203	14.50	2,403,117
	42,558,557.02	1,855,188	1,797,781	40,760,776		2,841,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 6.68						

## **READING SERVICE CENTER - INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER - DATA CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	489,203	502,815	72,083	7.59	9,497
1975	7,158.54	6,074	6,243	916	7.59	121
1976	1,629.59	1,379	1,417	213	7.59	28
1977	2,106.01	1,776	1,825	281	7.60	37
1978	554.20	466	479	75	7.60	10
1979	6,707.24	5,620	5,776	931	7.60	122
1980	28,233.56	23,574	24,230	4,004	7.60	527
1981	44,870.26	37,319	38,357	6,513	7.61	856
1982	427.88	360	370	58	7.60	8
1983	1,273.20	1,064	1,094	179	7.70	23
1984	1,922.47	1,603	1,648	274	7.62	36
1985	15,545.14	12,913	13,272	2,273	7.59	299
1986	1,122.78	928	954	169	7.61	22
1987	100.24	82	84	16	7.67	2
1989	40,014.11	32,595	33,502	6,512	7.57	860
1990	23,330.17	18,886	19,412	3,918	7.59	516
1992	95,013.29	75,878	77,989	17,024	7.63	2,231
1993	1,839.65	1,459	1,500	340	7.66	44
1994	27,141.96	21,426	22,022	5,120	7.60	674
1995	4,582.00	3,591	3,691	891	7.59	117
1996	248.50	193	198	50	7.63	7
1998	683.50	521	535	148	7.65	19
2000	72,144.40	53,892	55,392	16,752	7.62	2,198
2001	73,338.56	54,080	55,585	17,754	7.66	2,318
2002	5,526.75	4,033	4,145	1,382	7.59	182
2003	201.42	145	149	52	7.60	7
2004	1,508.64	1,069	1,099	410	7.61	54
2005	4,812.03	3,352	3,445	1,367	7.63	179
2006	458.13	314	323	135	7.60	18
2007	379,291.04	254,580	261,664	117,627	7.59	15,498
2008	444,898.44	291,586	299,699	145,199	7.62	19,055
2009	14,014.85	8,968	9,218	4,797	7.60	631
2010	2,629.36	1,633	1,678	951	7.62	125
2011	3,560.30	2,141	2,201	1,359	7.62	178
2012	294.73	171	176	119	7.62	16
2014	5,428.44	2,865	2,945	2,483	7.60	327
2015	44,230.06	21,960	22,571	21,659	7.61	2,846
2016	33,847.95	15,597	16,031	17,817	7.61	2,341

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER - DATA CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2017	6,680.06	2,803	2,881	3,799	7.61	499
2018	41,704.28	15,522	15,954	25,750	7.59	3,393
2019	106,886.32	33,744	34,682	72,204	7.59	9,513
	2,120,857.57	1,505,365	1,547,251	573,607		75,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6    3.56

## **EMPIRE YARD**

## UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES							
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2047							
NET SALVAGE PERCENT.. 0							
1960	100,930.51	70,894		77,344	23,587	20.85	1,131
1961	86,871.16	60,698		66,220	20,651	20.97	985
1962	141,136.69	98,106		107,031	34,105	21.08	1,618
1963	9,480.45	6,555		7,151	2,329	21.19	110
1964	3,689.12	2,537		2,768	921	21.30	43
1965	479.00	327		357	122	21.41	6
1966	297.39	202		220	77	21.51	4
1967	860.37	581		634	227	21.61	11
1968	3,570.31	2,398		2,616	954	21.71	44
1969	661.27	441		481	180	21.81	8
1970	2,325.05	1,542		1,682	643	21.90	29
1971	74,835.43	49,306		53,792	21,044	21.99	957
1972	5,279.41	3,455		3,769	1,510	22.08	68
1973	5,863.34	3,810		4,157	1,707	22.17	77
1974	1,077.54	695		758	319	22.26	14
1975	20,112.15	12,876		14,047	6,065	22.34	271
1976	98,397.02	62,515		68,202	30,195	22.42	1,347
1977	262,518.62	165,492		180,548	81,971	22.49	3,645
1978	14,862.88	9,292		10,137	4,726	22.57	209
1979	31,316.64	19,414		21,180	10,136	22.64	448
1980	50,253.77	30,872		33,681	16,573	22.72	729
1981	48,963.34	29,815		32,527	16,436	22.78	722
1982	16,098.09	10,432		11,381	4,717	22.00	214
1983	15,919.21	10,187		11,114	4,805	22.23	216
1984	47,604.50	30,057		32,792	14,813	22.48	659
1985	68,749.88	43,051		46,968	21,782	22.38	973
1986	220,372.23	136,741		149,181	71,191	22.32	3,190
1987	95,726.84	58,451		63,769	31,958	22.64	1,412
1988	78,940.78	47,664		52,000	26,940	22.64	1,190
1989	133,833.58	79,805		87,065	46,768	22.68	2,062
1990	1,474.46	867		946	529	22.75	23
1991	12,756.63	7,435		8,111	4,645	22.55	206
1992	108,291.24	62,094		67,743	40,548	22.69	1,787
1993	238,990.24	134,647		146,897	92,093	22.86	4,029
1994	9,228.65	5,129		5,596	3,633	22.78	159
1995	133,112.29	72,839		79,466	53,647	22.75	2,358
1996	77,622.54	41,551		45,331	32,291	23.00	1,404
1997	4,624,824.64	2,429,420		2,650,443	1,974,382	23.04	85,694
1998	280,621.46	145,081		158,280	122,341	22.89	5,345
1999	84,872.92	42,878		46,779	38,094	23.01	1,656
2000	89,743.66	44,423		48,464	41,279	22.95	1,799

## UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. RESERVE	BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2001	725,398.24	349,352	381,135	344,263	23.14	14,877
2002	42,268.05	19,841	21,646	20,622	23.17	890
2003	180,782.36	82,834	90,370	90,412	23.06	3,921
2004	146,160.24	64,895	70,799	75,361	23.17	3,253
2005	167,022.30	71,903	78,445	88,578	23.15	3,826
2006	140,015.92	58,219	63,516	76,500	23.18	3,300
2007	877,150.17	352,088	384,120	493,030	23.11	21,334
2008	79,300.50	30,467	33,239	46,062	23.24	1,982
2009	54,131.55	19,953	21,768	32,363	23.13	1,399
2010	196,247.48	68,687	74,936	121,312	23.21	5,227
2011	314,990.40	104,325	113,816	201,174	23.22	8,664
2012	49,422.81	15,410	16,812	32,611	23.17	1,407
2013	122,684.15	35,664	38,909	83,776	23.18	3,614
2014	163,988.66	44,047	48,054	115,934	23.15	5,008
2015	94,908.17	23,271	25,388	69,520	23.08	3,012
2016	608,702.23	134,158	146,363	462,339	23.00	20,102
2017	58,203.25	11,233	12,255	45,948	22.99	1,999
2018	71,772.28	11,821	12,896	58,876	22.82	2,580
2019	14,245.99	1,905	2,078	12,168	22.68	537
2021	298,794.88	19,003	20,732	278,063	22.08	12,593
2022	206,000.00	4,800	5,237	200,763	20.96	9,578
	11,914,754.93	5,558,451	6,064,145	5,850,610		255,955

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
1978	24,124.85	24,125	24,125
1979	540.75	541	541

## UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR	ORIGINAL COST (1)	CALCULATED ACCRUED (2)	ALLOC. RESERVE (3)	BOOK (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MINOR STRUCTURES							
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5							
PROBABLE RETIREMENT YEAR.. 3-2022							
NET SALVAGE PERCENT.. 0							
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		839,091		101-	
	2,219,511.15	2,219,512		2,219,612		101-	
	14,134,266.08	7,777,963		8,283,757		5,850,509	255,955
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 1.81							

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
<b>2018 TRANSACTION YEAR</b>				
362.00	86,850.00	31,267.00	6,395.00	24,872.00-
364.00	182,695.00	224,701.00		224,701.00-
365.00	37,148.00	48,433.00		48,433.00-
366.00		4,203.00		4,203.00-
367.00	156,340.00	6,274.00		6,274.00-
368.10	8,486.00	15,300.00		15,300.00-
368.20	36,845.00	45,925.00		45,925.00-
369.00	10,731.00	74,029.00		74,029.00-
370.10	31,755.00			
370.20	1,899.00	4,074.00		4,074.00-
371.00	41,391.00	10,164.00		10,164.00-
373.00	29,079.00	10,708.00		10,708.00-
390.20	53,383.00			
393.00	12,439.00			
396.00	145,839.00			
397.00	229,963.00			
398.00	18,794.00			
	<b>1,083,637.00</b>	<b>475,078.00</b>	<b>6,395.00</b>	<b>468,683.00-</b>
<b>2019 TRANSACTION YEAR</b>				
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			
	<b>916,695.00</b>	<b>375,307.00</b>	<b></b>	<b>375,307.00-</b>

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
<b>2020 TRANSACTION YEAR</b>				
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-
<b>2021 TRANSACTION YEAR</b>				
362.00	125,967.00	12,597.00	2,211.00	10,386.00-
364.00	39,012.00	58,518.00		58,518.00-
365.00	343,781.00	343,781.00		343,781.00-
367.00	111,031.00	8,299.00		8,299.00-
368.10	297,010.00	23,269.00		23,269.00-
368.20	1,007.00	504.00		504.00-
369.00	18,880.00	33,040.00		33,040.00-
370.10	44,082.00	4,408.00	7,874.00	3,466.00
370.20	998.00	499.00		499.00-
370.30	212,327.00			
390.10	67,500.00			
391.10	7,084.00			
395.00	55,959.00			
397.00	15,410.00			
	1,340,048.00	484,915.00	10,085.00	474,830.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
362.00	307,591.00	30,759.00	5,400.00	25,359.00-
364.00	41,004.00	61,506.00		61,506.00-
365.00	376,901.00	376,901.00		376,901.00-
367.00	123,584.00	9,237.00		9,237.00-
368.10	343,555.00	26,915.00		26,915.00-
368.20	1,030.00	515.00		515.00-
369.00	19,311.00	33,794.00		33,794.00-
370.10	20,320.00	2,032.00	3,630.00	1,598.00
370.20	1,025.00	513.00		513.00-
370.30	300,455.00			
390.10	69,525.00			
391.00	2,580.00			
391.10	6,903.00			
391.92	607,693.00			
394.00	1,033.00			
395.00	24,680.00			
397.00	21,950.00			
	2,269,140.00	542,172.00	9,030.00	533,142.00-
TOTAL	6,255,696.00	2,918,648.00	98,672.00	2,819,976.00-