

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

**BEFORE**

**THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Information Submitted Pursuant to**

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

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

**2023 DEPRECIATION STUDY**

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

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

**UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S  
SUPPLEMENT NO. 32**

**DOCKET NO. R-2021-3030218**

**Issued: January 28, 2022**

**Effective: March 29, 2022**

UGI Gas Exhibit C (Fully Projected Future)  
Witness: J. F. Wiedmayer

# UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2021-3030218

## DEPRECIATION STUDY

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

*Prepared by:*



*Excellence Delivered **As Promised***

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2021-3030218

DEPRECIATION STUDY

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

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



*Excellence Delivered **As Promised***

January 6, 2022

Mr. Anton R. Hummer  
Controller and Principal Accounting Officer  
UGI Utilities, Inc. – Gas Division  
1 UGI Drive  
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at September 30, 2023 for the consolidated UGI gas company. 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 Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER, C.D.P.  
Project Manager, Depreciation Studies

JFW:mle  
069215.100

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## PART I. INTRODUCTION

**UGI UTILITIES, INC. – GAS DIVISION  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2023.

**BASIS OF STUDY**

**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 gas property.

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2023, are set forth in Table 1 and are based on company data through 2017. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the most recent service life study report in January 2019 as part of the gas rate filing.

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals at September 30, 2023, 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, 2023, 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 as of September 30, 2023 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2023, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2023. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

### **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. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2023

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305		FULLY ACCRUED*	0	69,118	(69,118)	-	0
325.2		55 - S0.5	163,100	162,135	965	0.02	33
325.4		60 - R1	30,277	29,717	560	0.06	18
328		FULLY ACCRUED	1,263	1,263	0	-	0
329		FULLY ACCRUED	44,785	44,783	2	-	0
330		FULLY ACCRUED	18,209	18,209	0	-	0
331		FULLY ACCRUED	24,441	24,441	0	-	0
332		47 - L0	750,689	726,792	23,897	0.13	948
334		24 - O3	89,725	85,373	4,352	0.43	383
335		30 - S0.5	49,604	49,503	101	0.03	16
337		FULLY ACCRUED	11,062	11,062	0	-	0
<b>TOTAL PRODUCTION PLANT</b>			<b>1,183,155</b>	<b>1,222,396</b>	<b>(39,241)</b>	<b>0.12</b>	<b>1,398</b>
<b>STORAGE PLANT</b>							
352.01		FULLY ACCRUED*	0	(35,934)	35,934	-	0
<b>TOTAL STORAGE PLANT</b>			<b>0</b>	<b>(35,934)</b>	<b>35,934</b>	<b>-</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>							
365.2		70 - R4	868,160	548,463	319,697	1.32	11,469
366		30 - R1	162,216	147,551	14,665	0.69	1,122
367		70 - R3	39,074,497	22,345,709	16,728,788	1.16	452,101
369		49 - R2	6,152,338	4,059,205	2,093,133	1.46	90,041
370		23 - R0.5	3,486,136	2,244,418	1,241,718	2.80	97,784
371		35 - R2.5	140,637	130,718	9,919	0.76	1,074
371.1		20 - R3	210,011	157,623	52,388	2.34	4,914
<b>TOTAL TRANSMISSION PLANT</b>			<b>50,093,995</b>	<b>29,633,687</b>	<b>20,460,308</b>	<b>1.31</b>	<b>658,505</b>
<b>DISTRIBUTION PLANT</b>							
374.2		75 - R3	3,544,569	1,427,058	2,117,511	1.29	45,770
375		50 - S0.5	5,554,376	3,342,997	2,211,379	1.53	84,890
376.1		73 - R2.5	646,013,547	196,479,099	449,534,448	1.51	9,755,688
376.2	09-2027	65 - R1	1,459,008	(195,436)	1,654,444	29.73	433,809
376.3		67 - R3	1,746,351,333	309,834,305	1,436,517,028	1.66	29,069,896
376.5	09-2041	70 - R1	274,912	217,498	57,414	2.25	6,174
376.7		5 - SQ	1,322,088	662,477	659,611	19.96	263,844
378		47 - S0	189,362,927	28,860,503	160,502,424	3.03	5,742,764
379		45 - R2	25,635,909	9,033,447	16,602,462	2.36	604,614
380		46 - S1	1,452,368,108	425,136,757	1,027,231,351	2.49	36,128,070
381		35 - R2	161,031,938	58,594,291	102,437,647	3.12	5,023,122
381.1		17 - S3	23,249,326	19,970,658	3,278,668	2.20	511,217
382		46 - S1	108,482,793	38,252,514	70,230,279	2.38	2,578,138
383		46 - S1	10,725,462	7,112,846	3,612,616	1.37	146,788
384		46 - S1	18,953,576	9,351,213	9,602,363	1.98	375,664
385		45 - R2	39,907,546	18,366,647	21,540,899	2.05	817,225
386.0		46 - S1	68,824	(84,503)	153,327	13.54	9,319
386.1		45 - R2	953,218	678,603	274,615	1.51	14,356
386.2		25 - R3	24,705	24,705	0	-	0
387		35 - R2.5	4,871,243	3,034,573	1,836,670	2.04	99,425
387.1		25 - SQ	1,490,664	1,473,072	17,592	0.28	4,177
<b>TOTAL DISTRIBUTION PLANT</b>			<b>4,441,646,072</b>	<b>1,131,573,324</b>	<b>3,310,072,748</b>	<b>2.06</b>	<b>91,714,950</b>



UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2023

ACCOUNT (1)	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL	
	(2)	(3)	(4)	(5)	(6)	RATE (7)	AMOUNT (8)
<b>GENERAL PLANT</b>							
390.1		VARIOUS**	131,977,661	44,037,136	87,940,526	3.59	4,731,811
391.1		20 - SQ	5,052,931	1,234,708	3,818,223	5.73	289,630
391.2		10 - SQ	191,996	65,601	126,395	9.88	18,964
391.3		5 - SQ	87,513	(17,170)	104,683	47.85	41,873
391.4			0	(42,186)	42,186	-	0
392.1		8 - L2.5	4,459,377	1,327,881	3,131,496	14.26	635,820
392.2		10 - L2.5	34,331,534	9,350,144	24,981,390	11.65	3,999,294
392.3		12 - L3	3,920,885	1,181,222	2,739,663	8.94	350,432
392.4		12 - L3	6,059,000	1,790,761	4,268,239	8.91	539,714
392.5		15 - L2	2,767,856	772,421	1,995,435	7.63	211,111
393		20 - SQ	17,606	7,199	10,407	4.74	834
394		20 - SQ	40,199,606	14,190,646	26,008,960	5.17	2,080,239
395		20 - SQ	437,779	134,257	303,522	5.05	22,097
396		15 - L2	6,570,611	2,887,895	3,682,716	6.80	446,936
397		10 - SQ	906,960	478,901	428,059	11.79	106,929
398		15 - SQ	2,342,273	1,187,196	1,155,077	7.91	185,267
<b>TOTAL GENERAL PLANT</b>			<b>239,323,588</b>	<b>78,586,612</b>	<b>160,736,977</b>	<b>5.71</b>	<b>13,660,951</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>4,732,246,810</b>	<b>1,240,980,085</b>	<b>3,491,266,726</b>	<b>2.24</b>	<b>106,035,804</b>
<b>NONDEPRECIABLE PLANT</b>							
301			166,478				
302			193,597				
303			289,868				
304.1			375,198				
304.2			6,454				
325.1			13,029				
325.5			1,134				
365.1			47,323				
374.1			849,347				
374.2			7,305,824				
389.1			10,369,472				
389.2			1,313				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>19,619,037</b>				
<b>TOTAL GAS PLANT</b>			<b>4,751,865,847</b>				



## UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2023

ACCOUNT (1)	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		
	(2)	(3)	(4)	(5)	(6)	RATE (7)	AMOUNT (8)	
<b>OTHER UTILITY PLANT</b>								
<b>COMMON PLANT</b>								
301			138,964					
389.1			6,947,108					
390.1	01-2069	70 - R1	34,840,807	3,951,151	30,889,656	2.77	965,770	
390.2			0	0	0	-	0	
391		20 - SQ	4,360,642	1,240,166	3,120,476	5.33	232,212	
391.1		5 - SQ	1,353,590	737,137	616,453	20.16	272,818	
392.1		7 - L2.5	71,637	71,637	0	-	0	
398		10 - SQ	27,967	7,091	20,876	11.48	3,212	
<b>TOTAL COMMON PLANT</b>			<b>47,740,715</b>	<b>6,007,182</b>	<b>34,647,461</b>	<b>3.63</b>	<b>1,474,012</b>	
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 88.97%</b>			<b>42,474,914</b>	<b>5,344,590</b>	<b>30,825,846</b>		<b>1,311,428</b>	
<b>INFORMATION SERVICES (IS)</b>								
390.1	09-2073	80 - R1.5	4,000,001	5,200	3,994,801	3.17	126,819	
391		20 - SQ	7,459	6,523	936	8.65	645	
391.1		5 - SQ	11,992,294	9,506,822	2,485,472	17.47	2,094,729	
391.2		SQUARE	13,499,682	4,435,984	9,063,698	11.00	1,484,940	
391.3		10 - SQ	66,371,890	15,462,616	50,909,274	10.33	6,858,130	
391.4		15 - SQ	131,424,308	48,452,565	82,971,743	6.74	8,856,735	
<b>TOTAL INFORMATION SERVICES</b>			<b>227,295,634</b>	<b>77,869,710</b>	<b>149,425,924</b>	<b>8.54</b>	<b>19,421,998</b>	
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 91.68%</b>			<b>208,384,637</b>	<b>71,390,950</b>	<b>136,993,687</b>		<b>17,806,088</b>	
391.4		15 - SQ	41,177,032	1,945,443	39,231,589	6.57	2,705,627	
<b>EMPIRE YARD BUILDING</b>								
390.1	12-2047	80 - R1.5	14,361,971	8,421,862	5,940,109	1.88	270,430	
<b>LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>			<b>1,877,110</b>	<b>1,100,737</b>	<b>776,372</b>		<b>35,345</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS</b>			<b>290,159,473</b>	<b>77,580,246</b>	<b>206,274,750</b>		<b>21,787,798</b>	
<b>TOTAL PLANT IN SERVICE</b>			<b>5,042,025,320</b>	<b>1,318,560,331</b>	<b>3,697,541,476</b>		<b>127,823,602</b>	
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>								6,083,750
<b>GRAND TOTAL</b>			<b>5,042,025,320</b>	<b>1,318,560,331</b>	<b>3,697,541,476</b>		<b>133,907,352</b>	

\* ACCOUNTS 305 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

\*\* SURVIVOR CURVES FOR ACCOUNT 390.1 ARE INTERIM SURVIVOR CURVES.INDIVIDUAL BUILDINGS ARE LIFE SPANNED.



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GAS PLANT</b>									
<b>PRODUCTION PLANT</b>									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	92,158	0	(23,040)	0	0	0	0	69,118	0.00
325.2 PRODUCING LEASEHOLDS	162,102	33	0	0	0	0	0	162,135	99.41
325.4 RIGHTS-OF-WAY	29,699	18	0	0	0	0	0	29,717	98.15
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	0	0	0	0	18,209	100.00
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	0	0	0	24,441	100.00
332 FIELD LINES	725,816	976	0	0	0	0	0	726,792	96.82
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	84,969	404	0	0	0	0	0	85,373	95.15
335 DRILLING AND CLEANING EQUIPMENT	49,483	20	0	0	0	0	0	49,503	99.80
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
<b>TOTAL PRODUCTION PLANT</b>	<b>1,243,985</b>	<b>1,450</b>	<b>(23,040)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,222,395</b>	<b>103.32</b>
<b>STORAGE PLANT</b>									
352.01 WELL CONSTRUCTION	(35,934)	0	0	0	0	0	0	(35,934)	0.00
<b>TOTAL STORAGE PLANT</b>	<b>(35,934)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,934)</b>	<b>0.00</b>
<b>TRANSMISSION PLANT</b>									
365.2 RIGHTS-OF-WAY	536,830	11,633	0	0	0	0	0	548,463	63.18
366 STRUCTURES AND IMPROVEMENTS	146,334	1,217	0	0	0	0	0	147,551	90.96
367 MAINS	21,888,205	457,172	332	0	0	0	0	22,345,709	57.19
369 MEASURING AND REGULATING STATION EQUIPMENT	3,965,987	92,285	933	0	0	0	0	4,059,205	65.98
370 COMMUNICATION EQUIPMENT	2,140,531	103,887	0	0	0	0	0	2,244,418	64.38
371 OTHER EQUIPMENT	129,565	1,153	0	0	0	0	0	130,718	92.95
371.1 TESTING EQUIPMENT	152,562	5,061	0	0	0	0	0	157,623	75.05
<b>TOTAL TRANSMISSION PLANT</b>	<b>28,960,014</b>	<b>672,408</b>	<b>1,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,633,687</b>	<b>59.16</b>
<b>DISTRIBUTION PLANT</b>									
374.2 RIGHTS-OF-WAY	1,380,979	46,079	0	0	0	0	0	1,427,058	40.26
375 STRUCTURES AND IMPROVEMENTS	3,255,821	87,214	(37)	0	0	0	0	3,342,998	60.19
376.1 MAINS - PRIMARILY STEEL	186,259,998	9,833,596	800,099	(214,128)	0	(200,466)	0	196,479,099	30.41
376.2 MAINS - CAST IRON	17,698	351,700	270,813	(364,752)	0	(470,895)	0	(195,436)	-13.40
376.3 MAINS - PLASTIC	290,557,616	26,474,803	531,409	(6,277,530)	0	(1,451,993)	0	309,834,306	17.74
376.5 MAINS - PRIMARILY WROUGHT IRON	243,917	4,628	3,944	(15,273)	0	(19,717)	0	217,498	79.12
376.7 REG AFUDC	398,720	263,757	0	0	0	0	0	662,477	50.11
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	26,618,827	5,102,503	171,751	(2,678,253)	176,836	(531,160)	0	28,860,504	15.24
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	8,409,477	620,950	3,021	0	0	0	0	9,033,448	35.24
380 SERVICES	396,104,279	35,313,974	4,363,954	(7,021,602)	0	(3,623,848)	0	425,136,756	29.27
381 METERS	55,211,410	4,918,081	(3,322)	(1,534,160)	3,702	(1,420)	0	58,594,291	36.39
381.1 METERS - ERTS	19,365,192	805,486	0	0	0	0	0	19,970,658	85.90
382 METER INSTALLATIONS	36,058,830	2,528,852	449,955	(517,857)	0	(267,265)	0	38,252,514	35.26
383 HOUSE REGULATORS	6,898,745	162,090	261,636	(6,349)	0	(3,276)	0	7,112,845	68.32
384 HOUSE REGULATOR INSTALLATIONS	8,896,752	382,468	108,449	(24,046)	0	(12,410)	0	9,351,212	49.34
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	17,515,028	838,713	12,906	0	0	0	0	18,366,647	46.02
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	(94,200)	9,697	0	0	0	0	0	(84,503)	-122.78
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	663,828	14,775	0	0	0	0	0	678,603	71.19
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	0	0	0	24,705	100.00
387 OTHER EQUIPMENT	2,932,388	102,186	0	0	0	0	0	3,034,574	62.30
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,468,898	4,174	0	0	0	0	0	1,473,072	98.82
<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,061,988,908</b>	<b>87,665,703</b>	<b>6,974,578</b>	<b>(18,653,950)</b>	<b>180,538</b>	<b>(6,582,451)</b>	<b>0</b>	<b>1,131,573,326</b>	<b>25.48</b>



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	42,197,098	3,637,529	32,018	(1,663,190)	0	(166,319)	0	44,037,136	33.37
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,008,484	300,229	0	(74,005)	0	0	0	1,234,708	24.44
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	48,200	19,039	0	(1,638)	0	0	0	65,601	34.17
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	490,975	67,319	0	(575,464)	0	0	0	(17,170)	-19.62
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	(42,186)	0	0	0	0	0	0	(42,186)	0.00
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	931,201	562,639	(14,940)	(192,235)	41,215	0	0	1,327,880	29.78
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	7,238,621	3,499,928	(261,351)	(1,434,641)	307,587	0	0	9,350,145	27.23
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	998,425	312,430	(19,387)	(140,334)	30,088	0	0	1,181,221	30.13
392.4 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND DUMP TRUCKS	1,502,377	474,020	(13,752)	(218,793)	46,909	0	0	1,790,761	29.56
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	688,700	185,549	(29,709)	(91,802)	19,682	0	0	772,420	27.91
393 STORES EQUIPMENT	6,326	873	0	0	0	0	0	7,199	40.89
394 TOOLS, SHOP AND GARAGE EQUIPMENT	12,823,468	2,013,158	0	(645,980)	0	0	0	14,190,646	35.30
395 LABORATORY EQUIPMENT	112,149	22,108	0	0	0	0	0	134,257	30.67
396 POWER OPERATED EQUIPMENT	2,417,013	470,882	0	0	0	0	0	2,887,895	43.95
397 COMMUNICATION EQUIPMENT	401,771	108,969	0	(31,838)	0	0	0	478,902	52.80
398 MISCELLANEOUS EQUIPMENT	889,505	215,229	130,569	(48,107)	0	0	0	1,187,196	50.69
<b>TOTAL GENERAL PLANT</b>	<b>71,712,127</b>	<b>11,889,903</b>	<b>(176,552)</b>	<b>(5,118,027)</b>	<b>445,481</b>	<b>(166,319)</b>	<b>0</b>	<b>78,586,613</b>	<b>32.84</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>1,163,869,100</b>	<b>100,229,464</b>	<b>6,776,251</b>	<b>(23,771,977)</b>	<b>626,019</b>	<b>(6,748,770)</b>	<b>0</b>	<b>1,240,980,087</b>	<b>26.22</b>
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	2,943,559	1,007,592	0	0	0	0	0	3,951,151	11.34
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,014,315	233,034	0	(7,183)	0	0	0	1,240,166	28.44
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	516,102	309,653	0	(88,618)	0	0	0	737,137	54.46
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	0	0	0	71,637	100.00
398 MISCELLANEOUS EQUIPMENT	3,880	3,211	0	0	0	0	0	7,091	
<b>TOTAL COMMON PLANT</b>	<b>4,549,493</b>	<b>1,553,490</b>	<b>0</b>	<b>(95,801)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,007,182</b>	<b>14.78</b>
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 88.97%</b>	<b>4,047,684</b>	<b>1,382,140</b>	<b>0</b>	<b>(85,234)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,344,590</b>	
<b>INFORMATION SERVICES (IS)</b>									
390.1 STRUCTURES AND IMPROVEMENTS - NEW READING DATA CENTER	0	5200	0	0	0	0	0	5,200	0.13
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	28,532	675	0	(22,684)	0	0	0	6,523	87.45
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	12,323,496	2,767,757	0	(5,584,431)	0	0	0	9,506,822	79.27
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	2,950,328	1,485,656	0	0	0	0	0	4,435,984	32.86
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	10,614,784	5,229,796	0	(381,964)	0	0	0	15,462,616	23.30
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	42,466,804	8,894,759	0	(2,908,998)	0	0	0	48,452,565	36.87
<b>TOTAL INFORMATION SERVICES</b>	<b>68,383,944</b>	<b>18,383,844</b>	<b>0</b>	<b>(8,898,077)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,869,711</b>	<b>34.26</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 91.68%</b>	<b>62,694,400</b>	<b>16,854,308</b>	<b>0</b>	<b>(8,157,757)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,390,950</b>	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE ADC	0	1,945,443	0	0	0	0	0	1,945,443	4.72
<b>READING SERVICE CENTER</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,559,965	0	0	0	0	0	(1,559,965)	0	
<b>LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%</b>	<b>145,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(145,233)</b>	<b>0</b>	
<b>EMPIRE YARD BUILDING</b>									
390.1 STRUCTURES AND IMPROVEMENTS	8,165,613	282,869	0	(26,620)	0	0	0	8,421,862	58.64
<b>LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,067,246</b>	<b>36,971</b>	<b>0</b>	<b>(3,479)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100,737</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISION:</b>	<b>65,529,605</b>	<b>20,144,920</b>	<b>0</b>	<b>(8,239,512)</b>	<b>0</b>	<b>0</b>	<b>145,233</b>	<b>77,580,246</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE</b>	<b>1,229,398,705</b>	<b>120,374,384</b>	<b>6,776,251</b>	<b>(32,011,489)</b>	<b>626,019</b>	<b>(6,748,770)</b>	<b>145,233</b>	<b>1,318,560,333</b>	



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT* (8)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	-	0
325.2 PRODUCING LEASEHOLDS	163,100	0	0	0	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	0	30,277	0.06	18
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	0	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	0	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	24,441	-	0
332 FIELD LINES	750,689	0	0	0	750,689	0.13	976
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	0	89,725	0.45	404
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	0	49,604	0.04	20
337 OTHER EQUIPMENT	11,062	0	0	0	11,062	-	0
<b>TOTAL PRODUCTION PLANT</b>	<b>1,183,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,183,155</b>		<b>1,450</b>
<b>STORAGE PLANT</b>							
352.01 WELL CONSTRUCTION	0	0	0	0	0	-	0
<b>TOTAL STORAGE PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>							
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	1.34	11,633
366 STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	0.75	1,217
367 MAINS	39,074,497	0	0	0	39,074,497	1.17	457,172
369 MEASURING AND REGULATING STATION EQUIPMENT	6,152,338	0	0	0	6,152,338	1.50	92,285
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	0	3,486,136	2.98	103,887
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	0.82	1,153
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	2.41	5,061
<b>TOTAL TRANSMISSION PLANT</b>	<b>50,093,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,093,995</b>		<b>672,408</b>
<b>DISTRIBUTION PLANT</b>							
374.2 RIGHTS-OF-WAY	3,544,569	0	0	0	3,544,569	1.30	46,079
375 STRUCTURES AND IMPROVEMENTS	5,554,376	0	0	0	5,554,376	1.57	87,214
376.1 MAINS - PRIMARILY STEEL	642,022,976	4,204,699	(214,128)	0	646,013,547	1.53	9,833,596
376.2 MAINS - CAST IRON	1,823,760	0	(364,752)	0	1,459,008	21.43	351,700
376.3 MAINS - PLASTIC	1,502,936,181	249,692,680	(6,277,530)	0	1,746,351,331	1.65	26,474,803
376.5 MAINS - PRIMARILY WROUGHT IRON	290,185	0	(15,273)	0	274,912	1.64	4,628
376.7 REG AFUDC	1,322,088	0	0	0	1,322,088	19.95	263,757
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	157,824,797	34,216,384	(2,678,253)	0	189,362,928	2.99	5,102,503
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	25,635,909	0	0	0	25,635,909	2.42	620,950
380 SERVICES	1,386,388,924	73,000,786	(7,021,602)	0	1,452,368,108	2.50	35,313,974
381 METERS	152,689,621	9,876,477	(1,534,160)	0	161,031,938	3.15	4,918,081
381.1 METERS - ERTS	23,249,326	0	0	0	23,249,326	2.61	605,466
382 METER INSTALLATIONS	103,616,708	5,383,942	(517,857)	0	108,482,793	2.39	2,528,852
383 HOUSE REGULATORS	10,665,811	66,000	(6,349)	0	10,725,462	1.52	162,090
384 HOUSE REGULATOR INSTALLATIONS	18,727,622	250,000	(24,046)	0	18,953,576	2.03	382,468
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	39,907,546	0	0	0	39,907,546	2.10	838,713
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	14.09	9,697
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	953,218	0	0	0	953,218	1.55	14,775
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	-	0
387 OTHER EQUIPMENT	4,871,243	0	0	0	4,871,243	2.10	102,186
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	0.28	4,174
<b>TOTAL DISTRIBUTION PLANT</b>	<b>4,083,609,053</b>	<b>376,690,968</b>	<b>(18,653,950)</b>	<b>0</b>	<b>4,441,646,071</b>		<b>87,665,703</b>





UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT* (8)
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS	112,227,655	21,413,196	(1,663,190)	0	131,977,661	4.17	3,637,529
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,776,937	350,000	(74,005)	0	5,052,932	6.16	300,229
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	193,634	0	(1,638)	0	191,996	9.88	19,039
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	662,977	0	(575,464)	0	87,513	18.92	67,319
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	-	0	0	0	0	-	0
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	3,614,867	1,036,745	(192,235)	0	4,459,377	14.20	562,639
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	28,028,978	7,737,196	(1,434,641)	0	34,331,533	11.45	3,499,928
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	3,304,380	756,839	(140,334)	0	3,920,885	8.77	312,430
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	5,097,822	1,179,972	(218,793)	0	6,059,001	8.65	474,020
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,364,560	495,098	(91,802)	0	2,767,856	7.35	185,549
393 STORES EQUIPMENT	17,606	0	0	0	17,606	4.96	873
394 TOOLS, SHOP AND GARAGE EQUIPMENT	37,478,859	3,366,727	(645,980)	0	40,199,606	5.24	2,013,158
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	5.05	22,108
396 POWER OPERATED EQUIPMENT	6,570,611	0	0	0	6,570,611	7.17	470,882
397 COMMUNICATION EQUIPMENT	938,798	0	(31,838)	0	906,960	11.83	108,969
398 MISCELLANEOUS EQUIPMENT	2,390,378	2	(48,107)	0	2,342,273	9.08	215,229
<b>TOTAL GENERAL PLANT</b>	<b>208,105,841</b>	<b>36,335,775</b>	<b>(5,118,027)</b>	<b>0</b>	<b>239,323,589</b>		<b>11,889,902</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>4,342,992,044</b>	<b>413,026,743</b>	<b>(23,771,977)</b>	<b>0</b>	<b>4,732,246,810</b>		<b>100,229,464</b>
<b>NONDEPRECIABLE PLANT</b>							
301 ORGANIZATION	166,478	0	0	0	166,478		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	0	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	0	6,454		
325.1 PRODUCING LANDS	13,029	0	0	0	13,029		
325.5 OTHER LAND	1,134	0	0	0	1,134		
365.1 LAND	47,323	0	0	0	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,305,824	0	0	0	7,305,824		
389.1 LAND AND LAND RIGHTS - LAND	10,369,472	0	0	0	10,369,472		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>19,619,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,619,037</b>		
<b>TOTAL GAS PLANT</b>	<b>4,362,611,081</b>	<b>413,026,743</b>	<b>(23,771,977)</b>	<b>0</b>	<b>4,751,865,847</b>		



## UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT* (8)
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	34,740,353	100,454	0	0	34,840,807	2.90	1,007,592
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,367,824	0	(7,183)	0	4,360,642	5.34	233,034
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,442,208	0	(88,618)	0	1,353,590	22.21	309,653
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	71,637	-	0
398 MISCELLANEOUS EQUIPMENT	27,967	0	0	0	27,967	11.48	3,211
<b>TOTAL COMMON PLANT</b>	<b>47,736,061</b>	<b>100,454</b>	<b>(95,801)</b>	<b>0</b>	<b>47,740,715</b>		<b>1,553,490</b>
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 88.97%</b>	<b>42,470,774</b>	<b>89,374</b>	<b>(85,234)</b>	<b>0</b>	<b>42,474,914</b>		<b>1,382,140</b>
<b>INFORMATION SERVICES (IS)</b>							
390.1 STRUCTURES AND IMPROVEMENTS - NEW READING DATA CENTER	0	4,000,001	0	0	4,000,001	**	5,200
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	30,143	0	(22,684)	0	7,459	3.78	675
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	17,576,725	0	(5,584,431)	0	11,992,294	19.02	2,767,757
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	13,499,682	0	0	0	13,499,682	10.24	1,485,656
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	46,573,593	20,180,262	(381,964)	0	66,371,890	10.32	5,229,796
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,333,306	0	(2,908,998)	0	131,424,308	6.70	8,894,759
<b>TOTAL INFORMATION SERVICES</b>	<b>212,013,449</b>	<b>24,180,263</b>	<b>(8,898,077)</b>	<b>0</b>	<b>227,295,634</b>		<b>18,383,844</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 91.68%</b>	<b>194,373,930</b>	<b>22,168,465</b>	<b>(8,157,757)</b>	<b>0</b>	<b>208,384,637</b>		<b>16,854,308</b>
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE ADC	0	41,177,032	0	0	41,177,032	6.67	1,945,443
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	2,213,194	0	0	(2,213,194)	0		0
<b>LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%</b>	<b>206,048</b>	<b>0</b>	<b>0</b>	<b>(206,048)</b>	<b>0</b>		<b>0</b>
<b>EMPIRE YARD BUILDING</b>							
390.1 STRUCTURES AND IMPROVEMENTS	14,122,387	266,204	(26,620)	0	14,361,971	1.97	282,869
<b>LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,845,796</b>	<b>34,793</b>	<b>(3,479)</b>	<b>0</b>	<b>1,877,110</b>		<b>36,971</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS</b>	<b>234,792,860</b>	<b>63,400,078</b>	<b>(8,239,512)</b>	<b>206,048</b>	<b>290,159,473</b>		<b>20,144,920</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>4,597,403,941</b>	<b>476,426,821</b>	<b>(32,011,489)</b>	<b>206,048</b>	<b>5,042,025,320</b>		<b>120,374,384</b>

\* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

\*\*NEW DATA CENTER TO RECEIVE HALF A MONTH OF ACCRUALS.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
305	0	0	0	0	(115,195)	0	0	0	0	0	(115,195)	(23,039)
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	0	0	0	0	0	0	0	0	0	0	0
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	0	0	0	0	0	0	0	0	0	0	0
335	0	0	0	0	0	0	0	0	0	0	0	0
337	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>(115,195)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(115,195)</b>	<b>(23,039)</b>
<b>STORAGE PLANT</b>												
352.01	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>TRANSMISSION PLANT</b>												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	1,660	0	0	0	0	1,660	332
369	0	131	0	0	0	3,386	0	0	0	0	3,517	703
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,177</b>	<b>1,035</b>
<b>DISTRIBUTION PLANT</b>												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	(23,558)	527,144	0	422,998	0	1,712,927	0	244,266	0	200,466	3,084,243	616,849
376.2	0	(284,507)	0	529,595	0	92,247	0	470,895	0	470,895	1,279,125	255,825
376.3	0	197,897	0	77,475	0	728,986	0	1,287,209	0	1,451,993	3,743,560	748,711
376.5	0	0	0	0	0	0	0	19,717	0	19,717	39,434	7,887
378	(54,593)	154,135	0	29,723	0	168,692	(218,659)	656,781	(176,836)	531,160	1,090,403	218,081
379	0	0	0	0	0	15,105	0	0	0	0	15,105	3,021
380	0	3,425,191	0	4,911,297	0	4,191,361	0	3,574,917	0	3,623,848	19,726,614	3,945,323
381	0	770	0	0	(19,201)	1,237	(4,145)	1,589	(3,702)	1,420	(22,032)	(4,406)
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	262,633	0	1,144,545	0	224,823	0	289,694	0	267,265	2,188,960	437,792
383	0	(54,424)	0	2,130	0	269	0	3,276	0	3,276	(45,473)	(9,095)
384	0	(2)	0	515,427	0	13,720	0	12,410	0	12,410	553,965	110,793
385	0	4,047	0	0	0	35,290	0	0	0	0	39,337	7,867
386.0	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(78,151)</b>	<b>4,232,884</b>	<b>0</b>	<b>7,633,190</b>	<b>(19,201)</b>	<b>7,184,657</b>	<b>(222,804)</b>	<b>6,560,754</b>	<b>(180,538)</b>	<b>6,582,451</b>	<b>31,693,242</b>	<b>6,338,648</b>



UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GENERAL PLANT</b>												
390.1	0	76,973	0	17,949	0	135	0	65,735	0	166,319	327,111	65,422
390.2	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
391.2	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
392.1	0	0	(30,492)	0	0	0	(44,216)	0	(41,215)	0	(115,923)	(23,185)
392.2	0	0	(449,978)	0	(526,894)	0	(329,980)	0	(307,587)	0	(1,614,439)	(322,887)
392.3	0	0	(64,698)	0	0	0	(32,278)	0	(30,088)	0	(127,064)	(25,412)
392.4	0	0	(18,471)	0	0	0	(50,324)	0	(46,909)	0	(115,704)	(23,140)
392.5	0	0	(127,432)	0	0	0	(21,116)	0	(19,682)	0	(168,230)	(33,646)
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	652	0	257,300	0	391,820	0	0	0	0	649,772	129,954
<b>TOTAL</b>	<b>0</b>	<b>77,625</b>	<b>(691,071)</b>	<b>275,249</b>	<b>(526,894)</b>	<b>391,955</b>	<b>(477,914)</b>	<b>65,735</b>	<b>(445,481)</b>	<b>166,319</b>	<b>(1,164,477)</b>	<b>(232,894)</b>
<b>TOTAL GAS PLANT</b>	<b>(78,151)</b>	<b>4,310,640</b>	<b>(691,071)</b>	<b>7,908,439</b>	<b>(661,290)</b>	<b>7,581,658</b>	<b>(700,718)</b>	<b>6,626,489</b>	<b>(626,019)</b>	<b>6,748,770</b>	<b>30,418,747</b>	<b>6,083,750</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON 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
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
391.2	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>(78,151)</b>	<b>4,310,640</b>	<b>(691,071)</b>	<b>7,908,439</b>	<b>(661,290)</b>	<b>7,581,658</b>	<b>(700,718)</b>	<b>6,626,489</b>	<b>(626,019)</b>	<b>6,748,770</b>	<b>30,418,747</b>	<b>6,083,750</b>

\* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

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**PART III. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) -	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(4)			
1849	2,795	2,795				0.0
1862	16	16				0.0
1867	72	72				0.0
1871	2,385	2,385				0.0
1879	351	351				0.0
1880	110	110				0.0
1881	275	275				0.0
1882	48	48				0.0
1883	45	45				0.0
1885	2	2				0.0
1887	40	36		4	4	0.0
1888	4,362	4,344		18	22	0.0
1889	23	20		3	25	0.0
1890	146	129		17	42	0.0
1891	6	6			42	0.0
1892	1,496	1,496			42	0.0
1893	179	157		22	64	0.0
1894	2,652	2,652			64	0.0
1895	69	62		7	71	0.0
1896	164	140		24	95	0.0
1897	3,928	3,919		9	104	0.0
1898	20,735	20,707		28	132	0.0
1899	9,201	9,056		145	277	0.0
1901	79,950	79,419		531	808	0.0
1902	16,826	16,707		119	927	0.0
1903	47,953	47,495		458	1,385	0.0
1904	68,237	66,889		1,348	2,733	0.0
1905	53,303	52,683		620	3,353	0.0
1906	14,532	13,154		1,378	4,731	0.0
1907	27,278	25,387		1,891	6,622	0.0
1908	44,541	40,537		4,004	10,626	0.0
1909	19,377	18,223		1,154	11,780	0.0
1910	19,965	17,216		2,749	14,529	0.0
1911	32,929	29,232		3,697	18,226	0.0
1912	22,544	19,381		3,163	21,389	0.0
1913	62,207	58,287		3,920	25,309	0.0
1914	59,844	50,109		9,735	35,044	0.0
1915	36,263	30,206		6,057	41,101	0.0
1916	28,337	24,542		3,795	44,896	0.0
1917	19,980	19,188		792	45,688	0.0
1918	13,616	12,589		1,027	46,715	0.0
1919	26,144	24,601		1,543	48,258	0.0
1920	39,172	37,351		1,821	50,079	0.0
1921	86,715	77,722		8,993	59,072	0.0
1922	70,483	62,924		7,559	66,631	0.0
1923	91,846	81,423		10,423	77,054	0.0



UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1924	330,310	302,618		27,692	104,746	0.0
1925	134,395	115,046		19,349	124,095	0.0
1926	408,976	353,534		55,442	179,537	0.0
1927	208,698	173,813		34,885	214,422	0.0
1928	294,497	258,373		36,124	250,546	0.0
1929	218,562	161,119		57,443	307,989	0.0
1930	529,123	456,736		72,387	380,376	0.0
1931	463,449	397,275		66,174	446,550	0.0
1932	139,065	129,816		9,249	455,799	0.0
1933	165,318	161,514		3,804	459,603	0.0
1934	44,424	41,281		3,143	462,746	0.0
1935	50,860	44,883		5,977	468,723	0.0
1936	54,114	42,206		11,908	480,631	0.0
1937	56,687	50,868		5,819	486,450	0.0
1938	39,451	34,459		4,992	491,442	0.0
1939	65,615	50,057		15,558	507,000	0.0
1940	90,108	76,744		13,364	520,364	0.0
1941	174,374	149,929		24,445	544,809	0.0
1942	78,918	72,813		6,105	550,914	0.0
1943	30,550	27,794		2,756	553,670	0.0
1944	44,994	39,683		5,311	558,981	0.0
1945	48,950	45,977		2,973	561,954	0.0
1946	523,733	435,764		87,969	649,923	0.0
1947	189,132	153,716		35,416	685,339	0.0
1948	271,096	210,027		61,069	746,408	0.0
1949	653,548	577,913		75,635	822,043	0.0
1950	2,278,609	1,880,224		398,385	1,220,428	0.0
1951	687,230	546,995		140,235	1,360,663	0.0
1952	1,766,349	1,417,896		348,453	1,709,116	0.0
1953	1,536,688	1,133,921		402,767	2,111,883	0.1
1954	2,166,738	1,762,607		404,131	2,516,014	0.1
1955	3,193,008	2,665,612		527,396	3,043,410	0.1
1956	2,961,709	2,223,007		738,702	3,782,112	0.1
1957	5,250,920	4,082,542		1,168,378	4,950,490	0.1
1958	4,034,504	3,077,292		957,212	5,907,702	0.2
1959	3,989,794	2,936,955		1,052,839	6,960,541	0.2
1960	5,160,095	3,966,981		1,193,114	8,153,655	0.2
1961	5,357,502	4,126,047		1,231,455	9,385,110	0.3
1962	4,326,903	3,203,928		1,122,975	10,508,085	0.3
1963	6,000,752	4,354,911		1,645,841	12,153,926	0.3
1964	7,364,141	5,211,440		2,152,701	14,306,627	0.4
1965	8,212,541	5,890,492		2,322,049	16,628,676	0.5
1966	8,913,539	6,456,499		2,457,040	19,085,716	0.5
1967	9,130,425	6,574,754		2,555,671	21,641,387	0.6
1968	10,807,217	7,523,216		3,284,001	24,925,388	0.7
1969	11,334,984	7,833,337		3,501,647	28,427,035	0.8

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1970	10,374,252	7,211,684	3,162,568		31,589,603	0.9
1971	9,699,671	6,666,495	3,033,176		34,622,779	1.0
1972	10,721,054	7,118,975	3,602,079		38,224,858	1.1
1973	9,788,142	6,698,091	3,090,051		41,314,909	1.2
1974	10,325,680	7,240,547	3,085,133		44,400,042	1.3
1975	8,739,717	5,914,207	2,825,510		47,225,552	1.4
1976	8,350,808	5,609,935	2,740,873		49,966,425	1.4
1977	10,592,165	6,933,797	3,658,368		53,624,793	1.5
1978	10,043,791	6,413,127	3,630,664		57,255,457	1.6
1979	15,131,143	9,506,046	5,625,097		62,880,554	1.8
1980	26,984,160	16,993,623	9,990,537		72,871,091	2.1
1981	26,620,008	16,379,826	10,240,182		83,111,273	2.4
1982	26,427,104	17,343,012	9,084,092		92,195,365	2.6
1983	13,947,244	9,399,568	4,547,676		96,743,041	2.8
1984	18,320,469	12,025,478	6,294,991		103,038,032	3.0
1985	22,340,125	14,637,610	7,702,515		110,740,547	3.2
1986	26,921,148	17,149,757	9,771,391		120,511,938	3.5
1987	30,691,573	19,411,756	11,279,817		131,791,755	3.8
1988	41,148,580	24,957,347	16,191,233		147,982,988	4.2
1989	46,046,238	27,838,935	18,207,303		166,190,291	4.8
1990	48,798,365	29,060,160	19,738,205		185,928,496	5.3
1991	37,946,412	22,430,550	15,515,862		201,444,358	5.8
1992	43,928,060	26,079,714	17,848,346		219,292,704	6.3
1993	32,628,969	18,951,701	13,677,268		232,969,972	6.7
1994	49,844,340	28,691,374	21,152,966		254,122,938	7.3
1995	58,830,863	31,049,701	27,781,162		281,904,100	8.1
1996	61,839,855	31,186,710	30,653,145		312,557,245	9.0
1997	73,506,719	36,458,692	37,048,027		349,605,272	10.0
1998	59,726,221	29,323,014	30,403,207		380,008,479	10.9
1999	47,203,751	22,984,485	24,219,266		404,227,745	11.6
2000	60,626,618	27,575,649	33,050,969		437,278,714	12.5
2001	60,927,778	27,852,414	33,075,364		470,354,078	13.5
2002	57,240,535	25,977,340	31,263,195		501,617,273	14.4
2003	57,143,799	24,038,226	33,105,573		534,722,846	15.3
2004	76,399,707	33,395,642	43,004,065		577,726,911	16.5
2005	67,946,792	27,287,830	40,658,962		618,385,873	17.7
2006	65,015,019	27,475,728	37,539,291		655,925,164	18.8
2007	64,852,520	24,581,120	40,271,400		696,196,564	19.9
2008	68,523,293	24,212,297	44,310,996		740,507,560	21.2
2009	65,532,120	21,283,691	44,248,429		784,755,989	22.5
2010	60,616,312	19,012,992	41,603,320		826,359,309	23.7
2011	86,187,348	24,737,670	61,449,678		887,808,987	25.4
2012	104,208,957	27,327,687	76,881,270		964,690,257	27.6
2013	123,764,511	29,504,672	94,259,839	1,058,950,096		30.3
2014	156,890,463	33,503,604	123,386,859	1,182,336,955		33.9
2015	182,587,478	35,087,940	147,499,538	1,329,836,493		38.1

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	203,524,067	34,629,176	168,894,891		1,498,731,384	42.9
2017	204,267,172	30,234,494	174,032,678		1,672,764,062	47.9
2018	295,921,218	37,351,461	258,569,757		1,931,333,819	55.3
2019	273,425,701	31,485,348	241,940,353		2,173,274,172	62.2
2020	278,915,325	28,654,697	250,260,628		2,423,534,800	69.4
2021	314,218,122	21,191,303	293,026,819		2,716,561,619	77.8
2022	382,296,954	15,187,257	367,109,697		3,083,671,316	88.3
2023	412,934,634	5,370,020	407,564,614		3,491,235,930	100.0
TOTAL	4,732,246,807	1,241,010,877	3,491,235,930			

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	38,772	37,470		1,302	1,302	0.0
2005	39,966	33,765		6,201	7,503	0.0
2006	2,469	1,973		496	7,999	0.0
2007	878	661		217	8,216	0.0
2008	23,109	22,942		167	8,383	0.0
2009	4,753	3,147		1,606	9,989	0.0
2010	747,319	460,740		286,579	296,568	0.9
2014	22,225	22,225			296,568	0.9
2019	33,840,603	4,570,730	29,269,873		29,566,441	85.3
2020	1,962,770	197,765	1,765,005		31,331,446	90.4
2021	1,747,559	553,123	1,194,436		32,525,882	93.9
2022	2,123,767	100,795	2,022,972		34,548,854	99.7
2023	100,454	1,845	98,609		34,647,463	100.0
TOTAL	40,654,644	6,007,181	34,647,463			

**INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2004	5,699	5,171		528	528	0.0
2007	1,760	1,352		408	936	0.0
2011	425,873	348,918		76,955	77,891	0.0
2012	401,290	302,477		98,813	176,704	0.1
2013	142,365	97,977		44,388	221,092	0.1
2014	1,484,161	1,183,379		300,782	521,874	0.3
2015	732,103	579,641		152,462	674,336	0.4
2016	2,349,695	1,347,686		1,002,009	1,676,345	0.9
2017	77,621,819	33,311,799		44,310,020	45,986,365	24.4
2018	1,556,496	771,307		785,189	46,771,554	24.8
2019	74,206,213	28,448,722		45,757,491	92,529,045	49.0
2020	15,090,976	5,567,083		9,523,893	102,052,938	54.1
2021	14,002,023	2,927,915		11,074,108	113,127,046	60.0
2022	15,094,900	2,031,218		13,063,682	126,190,728	66.9
2023	65,357,295	2,890,508		62,466,787	188,657,515	100.0
TOTAL	268,472,668	79,815,153		188,657,515		

**UTILITY PLANT IN SERVICE**



**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1892	1,496.50	1,496	1,497			
1894	2,650.57	2,651	2,651			
1897	3,621.53	3,622	3,622			
1898	13,387.22	13,387	13,387			
1899	1,044.85	1,045	1,045			
1901	748.25	748	748			
1902	4,491.26	4,491	4,491			
1904	8,221.11	8,221	8,221			
1905	43,088.40	43,088	43,088			
1906	1,680.87	1,681	1,681			
1907	471.47	471	471			
1908	75.00	75	75			
1909	1,941.30	1,941	1,941			
1911	526.00	526	526			
1912	2,693.57	2,694	2,694			
1913	31,916.65	31,917	31,917			
1914	1,141.85	1,137	1,142			
1917	1,200.00	1,173	1,200			
1918	701.79	681	702			
1919	1,973.32	1,903	1,973			
1921	2,993.63	2,850	2,994			
1923	1.00	1	1			
1926	4,047.55	3,729	4,048			
1928	1,435.71	1,305	1,436			
1929	962.33	869	962			
1935	951.47	824	951			
1937	52.56	45	53			
1939	15.58	13	16			
1940	13.75	11	14			
1941	15,225.35	12,629	15,225			
1944	2,221.48	1,801	2,221			
1945	161.26	130	161			
1946	629.70	502	630			
1948	1.00	1	1			
1950	181.23	140	181			
1954	35.07	26	35			
1956	7.72	6	8			
1959	142.79	101	143			
1960	131.99	93	132			
1962	47.49	33	47			
1963	10.00	7	10			
1972	6,120.00	3,753	6,120			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1973	7.08	4	7			
1990	260.71	149	255	5	24.98	
1998	3,274.34	1,561	2,676	599	27.98	21
2004	1,098.03	430	737	361	30.25	12
	163,100.33	153,961	162,135	965		33
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1898	11.00	11	11			
1899	76.80	77	77			
1903	286.00	286	286			
1905	534.24	528	534			
1906	439.95	432	440			
1907	1,303.60	1,274	1,304			
1908	371.67	361	372			
1909	542.65	524	543			
1910	24.50	24	25			
1912	1.00	1	1			
1913	308.44	291	308			
1914	406.05	381	406			
1915	104.20	97	104			
1916	83.46	78	83			
1917	271.07	250	271			
1918	13.60	12	14			
1919	364.18	333	364			
1920	372.95	339	373			
1921	422.37	382	422			
1922	3.00	3	3			
1923	214.30	192	214			
1924	233.93	208	234			
1925	186.30	165	186			
1926	648.74	570	649			
1927	81.77	71	82			
1928	1,265.69	1,098	1,266			
1929	342.53	295	343			
1930	105.29	90	105			
1931	153.25	131	153			
1932	259.70	220	260			
1933	11.55	10	12			
1934	99.17	83	99			
1935	711.79	590	712			
1936	219.39	181	219			
1937	178.48	146	178			
1938	16.54	13	17			
1939	97.49	78	97			
1940	1,167.50	933	1,168			
1941	4,651.28	3,688	4,651			
1942	570.16	449	570			
1943	210.83	165	211			
1944	372.59	288	373			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1945	869.26	667	869			
1946	288.26	219	288			
1947	1,980.20	1,494	1,980			
1948	494.28	369	494			
1949	1,215.91	901	1,216			
1950	409.99	301	410			
1951	8.42	6	8			
1952	174.36	126	174			
1953	33.53	24	34			
1954	319.31	225	319			
1955	18.46	13	18			
1956	100.07	69	100			
1957	5.20	4	5			
1958	125.16	85	125			
1959	78.61	53	79			
1960	140.63	93	141			
1961	48.55	32	49			
1962	238.74	154	239			
1963	73.00	46	73			
1964	30.64	19	30			
1965	327.04	203	325	2	22.77	
1966	1,949.99	1,194	1,913	37	23.27	2
1967	210.02	127	203	7	23.77	
1968	601.24	358	574	28	24.28	1
1969	260.06	153	245	15	24.79	1
1970	30.26	17	27	3	25.32	
1971	494.97	282	452	43	25.84	2
1972	59.23	33	53	6	26.37	
1973	350.14	193	309	41	26.91	2
1974	44.07	24	38	6	27.46	
1975	183.82	98	157	27	28.01	1
1976	51.01	27	43	8	28.56	
1977	10.01	5	8	2	29.12	
1983	289.96	173	277	13	27.52	
1992	292.64	147	236	57	31.40	2
1999	643.99	268	429	215	34.32	6
2011	87.04	22	35	52	37.50	1
	30,277.07	23,572	29,717	560		18

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 0.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 328 FIELD MEASURING AND REGULATING STATION STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1932	154.10	154	154			
1946	22.99	23	23			
1954	330.80	331	331			
1962	466.92	467	467			
1963	288.39	288	288			
	1,263.20	1,263	1,263			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 329 OTHER STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1926	189.95	190	190			
1928	18,125.42	18,125	18,125			
1931	33.50	34	34			
1933	286.63	287	287			
1949	75.00	75	75			
1954	1,624.46	1,624	1,624			
1956	1,968.24	1,968	1,968			
1957	165.09	165	165			
1958	4,854.42	4,854	4,854			
1959	592.97	593	593			
1960	6,765.22	6,765	6,765			
1961	3,361.70	3,362	3,362			
1962	1,509.75	1,510	1,510			
1965	132.84	133	133			
1968	78.04	78	78			
1980	5,021.43	5,021	5,020		2	
	44,784.66	44,784	44,783		2	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 330 PRODUCING GAS WELLS - WELL CONSTRUCTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT..	0					
1924	704.67	705	705			
1927	1,923.69	1,924	1,924			
1931	1,001.26	1,001	1,001			
1934	627.61	628	628			
1936	108.46	108	108			
1940	17.42	17	17			
1942	3,414.11	3,414	3,414			
1943	779.98	780	780			
1945	470.98	471	471			
1946	6,271.05	6,271	6,271			
1947	904.72	905	905			
1948	274.43	274	274			
1955	331.39	331	331			
1972	894.00	894	894			
2004	484.83	485	485			
	18,208.60	18,208	18,209			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 331 PRODUCING GAS WELLS - WELL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1901	115.50	116	116			
1902	202.95	203	203			
1905	127.93	128	128			
1906	12.45	12	12			
1907	1,080.85	1,081	1,081			
1908	1,477.83	1,478	1,478			
1909	298.52	299	299			
1910	158.72	159	159			
1911	277.88	278	278			
1912	291.82	292	292			
1913	214.87	215	215			
1915	441.31	441	441			
1916	189.45	189	189			
1920	640.55	641	641			
1924	501.79	502	502			
1927	432.64	433	433			
1928	569.18	569	569			
1931	299.31	299	299			
1939	388.95	389	389			
1940	380.36	380	380			
1942	672.69	673	673			
1943	957.14	957	957			
1944	255.87	256	256			
1946	812.99	813	813			
1947	296.62	297	297			
1951	235.61	236	236			
1955	200.97	201	201			
1962	296.02	296	296			
1964	413.45	413	413			
1965	1,320.34	1,320	1,320			
1972	10,716.00	10,716	10,716			
1981	66.91	67	67			
1987	93.25	93	93			
	24,440.72	24,442	24,441			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1895	16.96	13	17			
1898	6,981.14	5,439	6,981			
1899	7,115.14	5,519	7,115			
1901	2,982.56	2,294	2,983			
1902	9,652.93	7,394	9,653			
1903	13,659.72	10,416	13,660			
1904	14,815.75	11,247	14,816			
1905	1,275.77	964	1,276			
1906	513.25	386	513			
1907	6,359.95	4,763	6,360			
1908	3,151.76	2,349	3,152			
1909	2,862.37	2,124	2,862			
1910	307.46	227	307			
1911	2,431.84	1,787	2,432			
1912	2,319.31	1,696	2,319			
1913	5,593.31	4,070	5,593			
1914	6,309.19	4,567	6,309			
1915	4,636.59	3,339	4,637			
1916	6,215.03	4,454	6,215			
1917	4,867.38	3,470	4,867			
1918	88.42	63	88			
1919	3,165.58	2,233	3,166			
1920	11,810.32	8,287	11,810			
1921	1,551.67	1,083	1,552			
1922	4,953.14	3,437	4,953			
1923	1,197.31	826	1,197			
1924	26,520.98	18,198	26,521			
1925	3,581.94	2,443	3,582			
1926	846.23	574	846			
1927	8,969.93	6,048	8,970			
1928	500.19	335	500			
1929	1,246.96	831	1,247			
1930	822.22	544	822			
1931	5,959.34	3,920	5,959			
1932	284.85	186	285			
1933	295.44	192	295			
1934	1,434.24	926	1,434			
1935	734.99	471	735			
1936	655.62	418	656			
1937	590.14	373	590			
1938	1,716.44	1,078	1,716			
1939	6,274.96	3,913	6,275			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1940	20,933.33	12,961	20,933			
1941	54,988.08	33,800	54,988			
1942	8,386.40	5,117	8,386			
1943	3,472.45	2,103	3,472			
1944	5,918.84	3,558	5,919			
1945	5,041.98	3,007	5,042			
1946	8,811.89	5,214	8,812			
1947	10,683.12	6,269	10,683			
1948	2,599.34	1,513	2,599			
1949	50,912.72	29,388	50,913			
1950	7,587.88	4,344	7,588			
1951	1,414.44	803	1,414			
1952	2,347.14	1,320	2,347			
1953	485.25	271	485			
1954	7,899.95	4,365	7,900			
1955	7,421.47	4,063	7,421			
1956	7,758.34	4,208	7,758			
1957	11,247.12	6,042	11,247			
1958	19,011.79	10,113	19,012			
1959	5,911.91	3,114	5,912			
1960	9,496.60	4,952	9,475	21	22.49	1
1961	6,128.13	3,162	6,050	78	22.75	3
1962	12,642.83	6,456	12,353	290	23.00	13
1963	10,595.86	5,352	10,240	355	23.26	15
1964	15,728.29	7,857	15,034	695	23.52	30
1965	23,533.62	11,627	22,247	1,287	23.78	54
1966	12,682.25	6,193	11,850	833	24.05	35
1967	21,327.23	10,296	19,700	1,627	24.31	67
1968	24,415.86	11,642	22,276	2,140	24.59	87
1969	23,449.66	11,046	21,135	2,314	24.86	93
1970	9,454.39	4,399	8,417	1,037	25.13	41
1971	20,918.97	9,609	18,386	2,533	25.41	100
1972	26,190.05	11,875	22,722	3,469	25.69	135
1973	25,358.45	11,341	21,700	3,659	25.98	141
1974	4,139.67	1,827	3,496	644	26.26	25
1975	7,177.74	3,123	5,976	1,202	26.55	45
1976	1,091.28	468	895	196	26.85	7
1977	6,710.04	2,835	5,424	1,286	27.14	47
1980	250.51	101	193	57	28.05	2
1982	1,631.45	1,049	1,631			
1983	2,373.67	1,519	2,374			
1985	1,137.79	710	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1987	1,947.22	1,187	1,947			
1988	7.07	4	7			
1993	1,441.13	800	1,441			
1995	797.78	427	798			
1997	1,112.78	575	1,113			
1998	50,846.74	25,673	50,673	174	25.01	7
	750,688.82	430,575	726,792	23,897		948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.2	0.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
1931	204.20	204	204			
1936	120.07	107	120			
1941	517.12	408	517			
1942	63.36	49	63			
1943	66.33	50	66			
1945	162.93	115	163			
1946	149.20	103	149			
1947	66.33	44	66			
1948	377.00	245	377			
1949	71.07	45	71			
1950	309.80	189	310			
1952	5,204.61	2,971	5,080	125	10.30	12
1953	1,807.46	997	1,705	103	10.76	10
1957	286.49	137	234	52	12.56	4
1962	1,101.38	426	728	373	14.72	25
1963	4,056.52	1,499	2,563	1,494	15.13	99
1964	170.93	60	103	68	15.54	4
1965	299.84	101	173	127	15.94	8
1966	50.59	16	27	23	16.34	1
1967	1,350.83	409	699	652	16.73	39
1969	2,210.03	599	1,024	1,186	17.49	68
1970	303.35	78	133	170	17.86	10
1972	595.45	134	229	366	18.58	20
1973	346.72	73	125	222	18.92	12
1975	403.54	74	127	277	19.59	14
1976	97.38	17	29	68	19.91	3
1978	28.40	4	7	22	20.51	1
1979	1,083.00	144	246	837	20.80	40
1980	339.25	41	70	269	21.07	13
1983	53.86	37	54			
1984	379.02	261	379			
1986	2,651.47	1,790	2,651			
1987	6,747.73	4,507	6,748			
1988	1,817.19	1,200	1,817			
1989	141.62	93	142			
1990	1,111.30	722	1,111			
1992	5,631.37	3,583	5,631			
1993	4,412.23	2,786	4,412			
1994	19,381.40	12,121	19,381			
1995	442.09	273	442			
1996	495.45	304	495			
1997	2,814.04	1,708	2,814			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
2005	37.73	21	38			
2006	8,910.59	4,787	8,911			
2007	11,670.35	6,162	11,670			
2011	1,184.07	567	3,267	2,083-		
	89,724.69	50,261	85,373	4,352		383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 0.43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1956	11,947.50	11,948	11,948			
1967	4,088.00	3,919	4,088			
1968	19,012.74	18,011	19,013			
1972	5,152.00	4,651	5,152			
1981	3,694.10	2,956	3,619	75	5.99	13
1988	4,516.83	3,704	4,517			
1991	1,192.55	938	1,167	26	8.82	3
	49,603.72	46,127	49,503	101		16
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.3	0.03

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1928	67.99	68	68			
1940	980.88	981	981			
1941	1,425.13	1,425	1,425			
1950	572.00	572	572			
1952	46.00	46	46			
1954	47.17	47	47			
1956	112.81	113	113			
1959	477.96	478	478			
1961	614.73	615	615			
1963	1,381.00	1,381	1,381			
1966	4,766.93	4,767	4,767			
1967	157.76	158	158			
1968	150.15	150	150			
1969	23.17	23	23			
1970	238.47	238	238			
	11,062.15	11,062	11,062			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1883	45.00	45	45			
1897	69.45	69	69			
1903	3,610.27	3,610	3,610			
1904	4,110.54	4,111	4,111			
1909	44.05	44	44			
1911	85.13	85	85			
1913	835.22	835	835			
1914	222.36	222	222			
1915	14.50	14	15			
1916	224.10	224	224			
1917	117.50	117	118			
1918	64.30	64	64			
1927	6,471.58	6,270	6,439	32	2.18	15
1930	1,806.23	1,732	1,779	28	2.88	10
1931	2,041.31	1,950	2,003	39	3.13	12
1932	27,123.22	25,813	26,509	614	3.38	182
1933	2,640.53	2,503	2,571	70	3.64	19
1934	538.99	509	523	16	3.90	4
1935	812.94	765	786	27	4.16	6
1936	12.64	12	12			
1938	203.24	189	194	9	4.96	2
1939	375.47	347	356	19	5.23	4
1940	962.92	887	911	52	5.51	9
1941	6,450.60	5,917	6,077	374	5.79	65
1942	592.71	541	556	37	6.07	6
1943	337.44	307	315	22	6.37	3
1944	60.01	54	55	5	6.67	1
1945	422.25	380	390	32	6.99	5
1946	631.09	565	580	51	7.31	7
1947	3,351.10	2,985	3,066	286	7.65	37
1948	2,508.33	2,222	2,282	226	8.00	28
1949	4,635.54	4,082	4,192	443	8.36	53
1950	1,157.34	1,013	1,040	117	8.75	13
1951	190.65	166	170	20	9.15	2
1952	4,042.41	3,490	3,584	458	9.57	48
1953	198.20	170	175	24	10.02	2
1954	5,400.53	4,592	4,716	685	10.48	65
1955	14,353.89	12,104	12,431	1,923	10.97	175
1956	8,390.67	7,015	7,204	1,186	11.48	103
1957	78,471.52	65,008	66,762	11,710	12.01	975
1958	2,231.51	1,831	1,880	351	12.57	28
1959	3,854.85	3,131	3,215	639	13.15	49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	3,405.26	2,736	2,810	595	13.76	43
1961	11,197.19	8,897	9,137	2,060	14.38	143
1962	2,660.99	2,090	2,146	515	15.02	34
1963	3,222.41	2,501	2,568	654	15.67	42
1964	3,157.03	2,421	2,486	671	16.33	41
1965	5,365.41	4,062	4,172	1,194	17.01	70
1966	6,572.95	4,911	5,043	1,529	17.70	86
1967	36,334.10	26,789	27,512	8,822	18.39	480
1968	22,318.73	16,229	16,667	5,652	19.10	296
1969	3,796.90	2,722	2,795	1,001	19.81	51
1970	12,470.57	8,811	9,049	3,422	20.54	167
1971	18,015.96	12,539	12,877	5,139	21.28	241
1972	1,199.64	822	844	355	22.03	16
1973	11,935.28	8,051	8,268	3,667	22.78	161
1974	5,080.37	3,371	3,462	1,618	23.55	69
1975	8,346.12	5,445	5,592	2,754	24.33	113
1976	11,480.98	7,361	7,560	3,921	25.12	156
1977	7,995.15	5,034	5,170	2,825	25.93	109
1978	11,905.30	7,357	7,555	4,350	26.74	163
1979	12,918.41	7,832	8,043	4,875	27.56	177
1980	7,570.24	4,500	4,621	2,949	28.39	104
1981	4,856.13	2,828	2,904	1,952	29.23	67
1982	73,749.17	44,073	45,262	28,487	27.94	1,020
1983	10,050.64	5,902	6,061	3,989	28.47	140
1984	9,041.47	5,179	5,319	3,723	29.46	126
1985	15,250.78	8,572	8,803	6,448	29.99	215
1986	26,754.50	14,648	15,043	11,711	30.99	378
1987	14,112.19	7,573	7,777	6,335	31.52	201
1988	3,342.10	1,744	1,791	1,551	32.53	48
1989	11,301.63	5,732	5,887	5,415	33.52	162
1990	1,090.00	540	555	535	34.07	16
1991	8,000.14	3,848	3,952	4,048	35.07	115
1992	117,309.04	54,689	56,164	61,145	36.07	1,695
1993	25,030.74	11,299	11,604	13,427	37.07	362
1994	12,460.42	5,478	5,626	6,835	37.61	182
1995	6,889.97	2,925	3,004	3,886	38.62	101
1996	12,673.77	5,194	5,334	7,340	39.61	185
1997	12,902.15	5,094	5,231	7,671	40.62	189
1998	66,382.78	25,391	26,076	40,307	41.17	979
1999	16,831.93	6,186	6,353	10,479	42.17	248
2000	2,877.07	1,014	1,041	1,836	43.17	43
2001	5,944.43	2,006	2,060	3,884	44.17	88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2002	2,355.47	760	781	1,575	45.17	35
2003	1,306.89	402	413	894	46.17	19
2004	373.65	110	113	261	46.73	6
2007	10,611.38	2,644	2,715	7,896	49.72	159
	868,159.56	534,302	548,463	319,697		11,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 1.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1916	44.03	44	44			
1932	22.41	22	22			
1937	428.90	429	429			
1940	2,662.19	2,662	2,662			
1941	342.66	343	343			
1947	195.14	195	195			
1954	97.16	97	97			
1955	398.72	399	399			
1956	1,082.26	1,082	1,082			
1957	2,295.78	2,296	2,296			
1958	310.18	310	310			
1959	2,058.46	2,058	2,058			
1960	300.33	300	300			
1961	6,541.37	6,541	6,541			
1962	4,353.35	4,353	4,353			
1963	2,282.71	2,283	2,283			
1964	736.08	729	736			
1965	190.55	187	191			
1966	2,343.06	2,270	2,343			
1967	2,250.24	2,156	2,250			
1968	9,977.71	9,446	9,978			
1969	2,151.32	2,014	2,151			
1970	544.69	505	545			
1971	40.03	37	40			
1972	1,214.19	1,100	1,214			
1974	700.59	621	701			
1975	4,750.87	4,162	4,751			
1978	193.66	163	192	2	4.70	
1979	2,207.46	1,837	2,161	46	5.04	9
1980	2,203.60	1,808	2,127	76	5.39	14
1984	5,281.99	4,548	5,282			
1985	369.17	314	369			
1986	9,821.44	8,250	9,714	107	7.14	15
1987	241.46	201	237	5	7.36	1
1988	1,014.54	832	980	35	7.79	4
1989	31,015.80	25,039	29,482	1,534	8.24	186
1990	44,844.88	35,755	42,100	2,745	8.52	322
1995	601.90	441	519	83	10.41	8
1997	1,215.58	854	1,006	210	11.24	19
1999	1,575.63	1,054	1,241	335	12.13	28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	1,019	1,200	560	14.17	40
2019	11,416.29	2,209	2,601	8,815	18.76	470
2020	138.01	22	26	112	18.62	6
	162,216.47	130,987	147,551	14,665		1,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.1	0.69

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1901	71,233.81	71,234	71,234			
1903	24,056.23	24,056	24,056			
1904	33,197.34	33,197	33,197			
1905	1,964.62	1,965	1,965			
1907	2,420.69	2,404	2,421			
1908	8,730.25	8,639	8,730			
1911	749.15	734	749			
1914	1,738.46	1,687	1,738			
1916	77.22	74	77			
1923	35.55	33	36			
1926	1,356.81	1,257	1,357			
1927	46,464.38	42,887	46,464			
1928	2,171.63	1,996	2,172			
1929	180.25	165	180			
1930	27,529.19	25,107	27,529			
1931	2,522.76	2,291	2,523			
1932	296.56	268	297			
1933	122,819.26	110,625	122,819			
1934	4,897.35	4,392	4,897			
1935	10,855.44	9,694	10,855			
1936	1,410.95	1,254	1,411			
1937	16,622.35	14,711	16,622			
1938	2,388.88	2,104	2,389			
1939	2,797.65	2,452	2,798			
1940	797.65	696	798			
1941	11,364.66	9,861	11,365			
1942	11,633.51	10,041	11,634			
1943	1,215.69	1,044	1,216			
1944	5,838.88	4,984	5,839			
1945	48.34	41	48			
1946	1,498.10	1,263	1,483	15	10.97	1
1947	4,905.03	4,110	4,825	80	11.35	7
1948	24,941.60	20,759	24,372	570	11.74	49
1949	98,837.20	81,682	95,898	2,939	12.15	242
1950	28,199.11	23,139	27,166	1,033	12.56	82
1951	2,735.68	2,228	2,616	120	12.99	9
1952	202,177.37	163,388	191,824	10,353	13.43	771
1953	22,207.66	17,801	20,899	1,309	13.89	94
1954	200,020.82	158,989	186,660	13,361	14.36	930
1955	798,248.09	629,019	738,495	59,753	14.84	4,026
1956	81,749.31	63,835	74,945	6,804	15.34	444
1957	1,473,781.22	1,140,073	1,338,494	135,287	15.85	8,535

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1958	311,182.44	238,409	279,902	31,280	16.37	1,911
1959	299,804.72	227,381	266,955	32,850	16.91	1,943
1960	613,382.05	460,386	540,513	72,869	17.46	4,173
1961	674,919.59	501,081	588,290	86,629	18.03	4,805
1962	47,891.52	35,166	41,286	6,605	18.60	355
1963	190,718.09	138,435	162,529	28,189	19.19	1,469
1964	122,060.87	87,553	102,791	19,270	19.79	974
1965	290,969.66	206,132	242,008	48,962	20.41	2,399
1966	701,420.51	490,693	576,095	125,326	21.03	5,959
1967	720,897.81	497,729	584,355	136,543	21.67	6,301
1968	215,827.53	147,009	172,595	43,233	22.32	1,937
1969	370,389.64	248,794	292,095	78,295	22.98	3,407
1970	640,788.57	424,292	498,137	142,652	23.65	6,032
1971	875,035.93	570,900	670,261	204,775	24.33	8,417
1972	453,960.20	291,701	342,469	111,491	25.02	4,456
1973	966,619.22	611,454	717,873	248,746	25.72	9,671
1974	373,697.43	232,600	273,082	100,615	26.43	3,807
1975	486,480.16	297,867	349,709	136,772	27.14	5,039
1976	297,117.41	178,823	209,946	87,172	27.87	3,128
1977	137,471.87	81,286	95,433	42,039	28.61	1,469
1978	136,380.55	79,198	92,982	43,399	29.35	1,479
1979	287,058.05	163,583	192,053	95,005	30.11	3,155
1980	501,981.46	280,608	329,446	172,536	30.87	5,589
1981	243,613.68	133,500	156,735	86,879	31.64	2,746
1982	283,711.51	167,191	196,289	87,422	28.92	3,023
1983	319,398.12	183,686	215,655	103,743	29.92	3,467
1984	524,887.81	296,457	348,053	176,835	30.43	5,811
1985	749,802.45	415,690	488,038	261,765	30.94	8,460
1986	455,843.70	246,156	288,998	166,846	31.94	5,224
1987	565,064.08	299,032	351,076	213,988	32.47	6,590
1988	414,536.27	214,854	252,248	162,289	32.99	4,919
1989	491,903.15	247,772	290,895	201,008	33.99	5,914
1990	207,476.32	102,161	119,941	87,535	34.53	2,535
1991	360,151.18	173,233	203,383	156,768	35.07	4,470
1992	2,298,208.76	1,071,425	1,257,899	1,040,310	36.07	28,841
1993	1,177,930.89	535,252	628,409	549,522	36.62	15,006
1994	1,136,543.85	499,625	586,581	549,963	37.61	14,623
1995	971,986.45	415,524	487,843	484,144	38.17	12,684
1996	571,723.50	237,380	278,694	293,029	38.73	7,566
1997	818,847.73	327,703	384,737	434,110	39.72	10,929
1998	2,005,922.41	777,496	912,813	1,093,109	40.29	27,131
1999	1,775,496.88	661,195	776,271	999,226	41.29	24,200

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2000	1,018,766.50	366,348	430,108	588,658	41.86	14,063
2001	2,255,155.44	776,225	911,321	1,343,834	42.86	31,354
2002	827,071.64	273,843	321,503	505,568	43.44	11,638
2003	1,841,712.23	585,296	687,162	1,154,550	44.01	26,234
2004	339,445.60	102,580	120,433	219,012	45.02	4,865
2005	46,687.55	13,474	15,819	30,868	45.60	677
2006	317,437.09	86,660	101,743	215,695	46.60	4,629
2007	479,147.65	124,099	145,698	333,450	47.20	7,065
2008	171,988.56	41,862	49,148	122,841	48.19	2,549
2009	12,014.64	2,753	3,232	8,783	48.79	180
2010	222,615.19	47,484	55,748	166,867	49.79	3,351
2011	140,623.77	27,956	32,822	107,802	50.39	2,139
2012	28,451.16	5,201	6,106	22,345	51.40	435
2013	2,361,672.12	396,761	465,814	1,895,858	52.00	36,459
2014	9,397.12	1,428	1,677	7,721	53.00	146
2021	556,489.83	22,927	26,917	529,573	58.11	9,113
	39,074,496.81	19,067,488	22,345,709	16,728,788		452,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.0	1.16



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	62	63			
1939	130.20	126	130			
1940	199.99	192	200			
1941	188.95	180	189			
1943	115.52	109	116			
1944	207.70	195	208			
1945	83.77	78	84			
1946	174.42	161	174			
1947	163.63	150	164			
1948	277.29	253	277			
1949	89.09	81	89			
1951	7.97	7	8			
1953	18.79	17	19			
1954	5,944.35	5,218	5,944			
1955	8,508.82	7,417	8,509			
1956	7,542.08	6,528	7,542			
1957	39,702.37	34,111	39,702			
1958	13,574.54	11,577	13,575			
1959	6,469.06	5,476	6,469			
1960	9,801.88	8,234	9,798	3	7.84	
1961	24,067.26	20,055	23,866	202	8.17	25
1962	5,498.45	4,544	5,407	91	8.51	11
1963	12,455.03	10,206	12,145	310	8.85	35
1964	5,203.12	4,226	5,029	174	9.20	19
1965	19,172.75	15,428	18,359	813	9.57	85
1966	16,408.17	13,080	15,565	843	9.94	85
1967	43,116.46	34,036	40,503	2,614	10.32	253
1968	18,626.28	14,551	17,316	1,311	10.72	122
1969	18,055.59	13,958	16,610	1,446	11.12	130
1970	32,278.33	24,676	29,365	2,914	11.54	253
1971	15,250.12	11,528	13,718	1,532	11.96	128
1972	26,308.31	19,651	23,385	2,924	12.40	236
1973	26,694.33	19,688	23,429	3,266	12.86	254
1974	12,036.90	8,765	10,430	1,607	13.32	121
1975	18,632.52	13,389	15,933	2,700	13.79	196
1976	30,467.80	21,589	25,691	4,777	14.28	335
1977	138,678.97	96,849	115,251	23,428	14.78	1,585
1978	14,832.80	10,204	12,143	2,690	15.29	176
1979	22,161.07	15,006	17,857	4,304	15.82	272
1980	41,008.38	27,317	32,507	8,501	16.36	520

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1981	13,577.55	8,895	10,585	2,992	16.90	177
1982	82,437.31	59,866	71,241	11,197	15.65	715
1983	156,845.27	112,427	133,788	23,057	16.00	1,441
1984	24,048.18	16,908	20,121	3,928	16.68	235
1985	50,677.87	35,120	41,793	8,885	17.06	521
1986	86,879.75	59,295	70,561	16,319	17.45	935
1987	86,985.91	58,107	69,148	17,838	18.14	983
1988	52,185.49	34,275	40,787	11,398	18.55	614
1989	411,643.09	265,592	316,055	95,588	18.97	5,039
1990	41,658.60	26,237	31,222	10,436	19.69	530
1991	297,917.74	183,964	218,918	79,000	20.13	3,924
1992	147,610.27	89,275	106,238	41,373	20.58	2,010
1993	264,883.76	156,732	186,512	78,372	21.05	3,723
1994	163,266.69	93,911	111,754	51,512	21.78	2,365
1995	349,935.44	196,454	233,781	116,155	22.26	5,218
1996	117,235.62	64,151	76,340	40,896	22.75	1,798
1997	215,121.50	114,574	136,343	78,778	23.25	3,388
1998	739,635.18	380,986	453,374	286,261	24.00	11,928
1999	555,284.44	277,531	330,263	225,022	24.52	9,177
2000	30,572.58	14,800	17,612	12,961	25.04	518
2001	311,654.86	145,854	173,567	138,088	25.58	5,398
2002	420,021.01	189,639	225,671	194,350	26.12	7,441
2003	302,736.01	131,569	156,567	146,169	26.67	5,481
2004	113,854.85	47,512	56,539	57,315	27.23	2,105
2005	92,462.88	36,948	43,968	48,495	27.80	1,744
2006	61,754.44	23,559	28,035	33,719	28.37	1,189
2007	43,243.40	15,697	18,679	24,564	28.95	848
2008	249,781.89	85,950	102,281	147,501	29.55	4,992
2012	19,034.42	5,078	6,043	12,992	31.60	411
2013	11,199.27	2,764	3,289	7,910	32.05	247
2021	3,931.62	265	315	3,616	34.54	105
	6,152,337.72	3,412,897	4,059,205	2,093,133		90,041

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 1.46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1956	5,466.25	5,466	5,466			
1966	7,727.57	7,728	7,728			
1967	1,743.15	1,743	1,743			
1968	249.76	250	250			
1969	2,500.34	2,500	2,500			
1973	1,946.45	1,946	1,946			
1980	706.12	669	706			
1983	5,572.11	5,258	5,572			
1984	1,354.71	1,263	1,355			
1985	2,338.50	2,161	2,339			
1986	8,363.40	7,621	8,363			
1987	1,865.01	1,681	1,865			
1988	8,236.27	7,339	8,236			
1989	56,812.32	49,983	56,812			
1990	6,202.17	5,381	6,202			
1991	81,477.96	69,908	81,478			
1992	19,398.63	16,376	19,399			
1993	11,826.34	9,847	11,826			
1994	4,988.84	4,091	4,989			
1995	24,237.82	19,550	24,238			
1996	53,971.10	42,896	53,659	313	7.10	44
1997	2,814.71	2,193	2,743	71	7.51	9
1998	270.53	207	259	12	7.83	2
2000	83,012.05	60,864	76,135	6,877	8.55	804
2001	21,876.59	15,653	19,580	2,296	8.95	257
2004	19,336.59	12,745	15,943	3,394	10.09	336
2009	239,511.48	131,971	165,082	74,429	11.82	6,297
2010	493,162.42	259,009	323,994	169,168	12.21	13,855
2011	679,759.29	339,880	425,155	254,604	12.50	20,368
2012	572,350.00	271,179	339,217	233,133	12.77	18,256
2013	629,591.21	280,294	350,619	278,972	13.08	21,328
2014	214,236.53	89,144	111,510	102,726	13.33	7,706
2015	223,230.20	85,944	107,507	115,723	13.58	8,522
	3,486,136.42	1,812,740	2,244,418	1,241,718		97,784

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 2.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1932	73.41	73	73			
1933	22.79	23	23			
1935	159.65	160	160			
1936	148.67	149	149			
1938	75.60	76	76			
1939	348.00	348	348			
1953	193.45	193	193			
1957	802.14	802	802			
1959	54.05	54	54			
1960	1,630.62	1,613	1,631			
1963	268.78	260	269			
1965	542.39	516	542			
1966	237.71	224	238			
1967	1,610.42	1,507	1,610			
1968	1,046.31	972	1,046			
1969	8,185.23	7,554	8,185			
1970	1,294.81	1,187	1,295			
1971	2,302.48	2,096	2,302			
1972	4,402.26	3,980	4,402			
1973	6,378.34	5,726	6,378			
1974	2,116.13	1,886	2,116			
1975	772.96	684	773			
1976	728.51	640	729			
1977	666.84	581	665	2	4.52	
1978	2,372.22	2,049	2,346	26	4.77	5
1979	395.78	339	388	8	5.03	2
1980	1,489.70	1,264	1,447	42	5.30	8
1981	1,156.83	972	1,113	44	5.58	8
1982	1,410.00	1,246	1,410			
1983	4,310.08	3,770	4,310			
1984	3,348.16	2,896	3,317	31	6.16	5
1985	3,634.15	3,120	3,574	61	6.34	10
1986	5,292.73	4,486	5,138	155	6.75	23
1987	1,466.52	1,231	1,410	57	6.98	8
1988	1,617.48	1,338	1,533	85	7.42	11
1989	7,215.84	5,875	6,729	487	7.87	62
1990	11,462.74	9,177	10,511	952	8.34	114
1991	14,888.28	11,759	13,468	1,420	8.65	164
1992	14,350.24	11,120	12,737	1,614	9.15	176
1993	10,561.54	8,020	9,186	1,376	9.66	142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1994	9,905.10	7,363	8,433	1,472	10.18	145
1995	3,879.74	2,820	3,230	650	10.71	61
1996	7,818.56	5,568	6,377	1,441	11.11	130
	140,637.24	115,717	130,718	9,919		1,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 0.76

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1983	15,664.23	15,664	15,664			
1984	11,125.29	11,125	11,125			
1986	4,384.63	4,385	4,385			
1987	38,021.86	38,022	38,022			
1991	11,962.90	11,937	11,963			
1992	2,199.99	2,169	2,200			
1993	1,383.30	1,354	1,383			
1996	24,385.78	23,137	24,386			
1997	494.25	465	494			
2015	100,388.74	44,542	48,001	52,388	10.66	4,914
	210,010.97	152,800	157,623	52,388		4,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.7	2.34

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1904	298.00	291	298			
1905	222.17	216	222			
1930	410.41	364	410			
1931	548.08	485	548			
1932	10,677.87	9,401	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	107	123	1	9.88	
1936	533.10	461	530	4	10.20	
1937	100.54	86	99	2	10.53	
1938	223.29	191	219	4	10.87	
1939	178.56	152	175	4	11.22	
1940	285.78	242	278	8	11.59	1
1941	249.96	210	241	9	11.96	1
1942	57.82	48	55	3	12.34	
1943	19.44	16	18	1	12.74	
1945	36.92	30	34	2	13.56	
1946	59.80	49	56	4	14.00	
1947	160.11	129	148	12	14.44	1
1948	235.63	189	217	19	14.90	1
1949	51.03	41	47	4	15.37	
1950	2,077.70	1,639	1,883	195	15.85	12
1951	1,726.56	1,350	1,551	176	16.35	11
1952	360.18	279	321	40	16.85	2
1953	287.05	221	254	33	17.37	2
1954	1,145.40	872	1,002	144	17.91	8
1955	877.98	662	761	117	18.45	6
1956	3,133.21	2,339	2,687	446	19.01	23
1957	1,794.30	1,326	1,523	271	19.58	14
1958	5,277.55	3,859	4,433	844	20.16	42
1959	1,136.57	822	944	192	20.75	9
1960	1,431.64	1,024	1,176	255	21.36	12
1961	1,139.60	806	926	214	21.98	10
1962	1,739.80	1,216	1,397	343	22.60	15
1963	534.64	369	424	111	23.24	5
1964	1,024.78	698	802	223	23.89	9
1965	2,424.42	1,631	1,874	551	24.55	22
1966	1,904.74	1,264	1,452	453	25.22	18
1967	14,200.26	9,298	10,682	3,519	25.89	136
1968	36,083.66	23,296	26,762	9,321	26.58	351
1969	18,362.30	11,683	13,421	4,941	27.28	181
1970	11,282.03	7,073	8,125	3,157	27.98	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1971	6,080.40	3,754	4,313	1,768	28.70	62
1972	15,534.05	9,441	10,846	4,688	29.42	159
1973	18,498.57	11,062	12,708	5,791	30.15	192
1974	38,364.70	22,563	25,920	12,444	30.89	403
1975	49,272.90	28,486	32,725	16,548	31.64	523
1976	37,863.68	21,511	24,712	13,152	32.39	406
1977	13,898.67	7,755	8,909	4,990	33.15	151
1978	19,181.60	10,506	12,069	7,112	33.92	210
1979	24,833.70	13,344	15,330	9,504	34.70	274
1980	27,735.34	14,611	16,785	10,950	35.49	309
1981	38,526.40	19,890	22,850	15,677	36.28	432
1982	41,644.61	23,159	26,605	15,040	33.13	454
1983	29,660.39	16,218	18,631	11,029	33.57	329
1984	47,020.30	25,071	28,802	18,219	34.58	527
1985	51,245.11	26,832	30,825	20,420	35.03	583
1986	70,214.20	35,809	41,137	29,077	36.03	807
1987	74,675.20	37,338	42,894	31,781	36.50	871
1988	61,590.79	29,958	34,416	27,175	37.49	725
1989	64,488.00	30,703	35,272	29,216	37.96	770
1990	63,293.80	29,261	33,615	29,679	38.96	762
1991	76,971.45	34,776	39,951	37,021	39.44	939
1992	69,790.71	30,778	35,358	34,433	39.93	862
1993	74,877.76	31,973	36,731	38,147	40.93	932
1994	94,389.03	39,266	45,109	49,280	41.42	1,190
1995	63,758.76	25,618	29,430	34,329	42.43	809
1996	64,141.55	25,047	28,774	35,368	42.92	824
1997	72,745.02	27,374	31,447	41,298	43.92	940
1998	147,067.21	53,621	61,600	85,467	44.43	1,924
1999	227,532.44	79,727	91,591	135,942	45.43	2,992
2000	113,292.57	38,338	44,043	69,250	45.94	1,507
2001	143,018.46	46,338	53,233	89,785	46.94	1,913
2002	79,103.65	24,490	28,134	50,969	47.94	1,063
2003	48,457.78	14,402	16,545	31,913	48.47	658
2004	457,077.76	129,262	148,496	308,581	49.46	6,239
2005	156,879.83	42,373	48,678	108,202	49.99	2,164
2006	18,899.98	4,829	5,548	13,352	50.99	262
2007	23,188.64	5,626	6,463	16,725	51.52	325
2008	111,323.88	25,360	29,134	82,190	52.53	1,565
2009	31,652.25	6,793	7,804	23,848	53.07	449
2010	18,984.06	3,793	4,357	14,627	54.07	271
2011	16,496.41	3,072	3,529	12,967	54.62	237
2012	11,716.78	2,008	2,307	9,410	55.61	169



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2013	7,230.17	1,131	1,299	5,931	56.62	105
2014	96,772.18	13,790	15,842	80,930	57.17	1,416
2015	3,854.69	491	564	3,291	58.17	57
2016	108,433.77	12,275	14,102	94,332	58.73	1,606
2017	1,733.31	170	195	1,538	59.72	26
2018	88,813.28	7,425	8,530	80,283	60.29	1,332
2019	734.26	51	59	676	60.86	11
2020	180,290.57	9,664	11,102	169,189	61.86	2,735
2021	19,208.11	740	850	18,358	62.44	294
	3,544,568.84	1,242,390	1,427,058	2,117,511		45,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.3 1.29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1849	2,794.87	2,795	2,795			
1867	72.39	72	72			
1888	4,192.87	4,193	4,193			
1897	178.89	179	179			
1898	159.45	159	159			
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	1,063.58	1,064	1,064			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,235	49,482			
1925	9,550.78	9,444	9,551			
1926	1,437.54	1,411	1,438			
1927	12,634.65	12,316	12,635			
1928	169.18	164	169			
1929	1,786.94	1,717	1,787			
1930	6,130.68	5,850	6,131			
1931	886.67	840	887			
1932	690.68	650	691			
1933	4,845.58	4,525	4,846			
1934	599.15	556	599			
1937	206.12	187	206			
1939	941.28	841	941			
1941	1,497.83	1,318	1,498			
1942	1,321.59	1,155	1,319	3	6.32	
1943	3,799.03	3,293	3,760	39	6.66	6
1944	480.46	413	472	9	7.00	1
1945	7,388.06	6,303	7,196	192	7.34	26
1946	24,241.93	20,518	23,427	815	7.68	106
1947	1,212.46	1,018	1,162	50	8.02	6
1948	11,813.70	9,838	11,233	581	8.36	69
1949	155,416.10	128,374	146,572	8,844	8.70	1,017

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	257,800	294,345	20,429	9.05	2,257
1951	117,565.93	95,464	108,997	8,569	9.40	912
1952	14,011.46	11,279	12,878	1,134	9.75	116
1953	64,035.02	51,100	58,344	5,691	10.10	563
1954	82,747.60	65,453	74,731	8,016	10.45	767
1955	21,708.32	17,015	19,427	2,281	10.81	211
1956	33,265.27	25,834	29,496	3,769	11.17	337
1957	17,019.75	13,095	14,951	2,068	11.53	179
1958	16,398.95	12,499	14,271	2,128	11.89	179
1959	36,119.98	27,263	31,128	4,992	12.26	407
1960	28,812.28	21,534	24,587	4,226	12.63	335
1961	30,404.90	22,500	25,689	4,715	13.00	363
1962	27,753.65	20,327	23,208	4,545	13.38	340
1963	14,913.85	10,810	12,342	2,571	13.76	187
1964	4,880.13	3,500	3,996	884	14.14	63
1965	18,536.25	13,153	15,018	3,519	14.52	242
1966	5,038.93	3,536	4,037	1,002	14.91	67
1967	4,718.58	3,274	3,738	980	15.31	64
1968	4,278.86	2,935	3,351	928	15.70	59
1969	8,771.59	5,945	6,788	1,984	16.11	123
1970	5,741.53	3,846	4,391	1,350	16.51	82
1971	36,049.81	23,851	27,232	8,818	16.92	521
1973	11,871.49	7,657	8,742	3,129	17.75	176
1974	25,525.37	16,244	18,547	6,979	18.18	384
1975	87,663.74	55,035	62,837	24,827	18.61	1,334
1976	4,598.73	2,848	3,252	1,347	19.04	71
1977	8,040.17	4,908	5,604	2,436	19.48	125
1978	13,389.00	8,052	9,193	4,196	19.93	211
1979	6,024.51	3,569	4,075	1,950	20.38	96
1980	2,625.97	1,532	1,749	877	20.83	42
1981	3,896.41	2,237	2,554	1,342	21.29	63
1982	4,195.18	2,890	3,300	896	18.74	48
1984	107,312.77	72,061	82,276	25,037	19.32	1,296
1985	3,250.91	2,153	2,458	793	19.64	40
1987	11,800.00	7,538	8,607	3,193	20.64	155
1989	18,115.32	11,250	12,845	5,271	21.06	250
1990	3,722.71	2,270	2,592	1,131	21.45	53
1993	4,421.64	2,535	2,894	1,527	22.69	67
1995	3,605.96	1,983	2,264	1,342	23.32	58
1996	28,053.64	15,042	17,174	10,879	23.78	457
1998	37,254.30	19,000	21,693	15,561	24.50	635
1999	24,770.91	12,321	14,068	10,703	24.76	432

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	11,544	13,180	10,779	25.28	426
2001	34,304.98	16,055	18,331	15,974	25.58	624
2002	6,262.15	2,841	3,244	3,018	25.90	117
2003	8,507.00	3,714	4,240	4,267	26.45	161
2004	14,150.50	5,960	6,805	7,346	26.80	274
2005	14,063.28	5,698	6,506	7,558	27.16	278
2006	17,523.06	6,808	7,773	9,750	27.55	354
2007	55,195.64	20,489	23,393	31,802	27.95	1,138
2008	20,558.92	7,266	8,296	12,263	28.36	432
2011	27,987.49	8,326	9,506	18,481	29.52	626
2013	103,921.61	26,729	30,518	73,404	30.32	2,421
2014	188,343.09	44,374	50,664	137,679	30.82	4,467
2019	56,478.77	6,811	7,776	48,702	32.81	1,484
2020	20,252.13	1,936	2,210	18,042	33.13	545
2021	8,253.67	574	655	7,598	33.47	227
	2,263,831.38	1,442,080	1,628,618	635,213		29,172

PNG  
SURVIVOR CURVE.. IOWA 50-S0.5  
NET SALVAGE PERCENT.. 0

1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,625	2,693			
1930	189.29	181	189			
1933	847.72	792	848			
1936	544.45	497	544			
1938	32.84	30	33			
1952	9,309.40	7,494	9,309			
1956	5,775.22	4,485	5,622	153	11.17	14
1957	65,555.21	50,438	63,230	2,325	11.53	202
1958	3,928.05	2,994	3,753	175	11.89	15
1959	1,740.26	1,314	1,647	93	12.26	8
1960	10,837.04	8,100	10,154	683	12.63	54
1961	15,330.33	11,344	14,221	1,109	13.00	85
1962	44,412.35	32,528	40,778	3,635	13.38	272
1963	61,579.91	44,633	55,953	5,627	13.76	409
1964	33,613.04	24,107	30,221	3,392	14.14	240
1965	24,530.54	17,407	21,822	2,709	14.52	187

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1966	16,505.84	11,584	14,522	1,984	14.91	133
1967	43,814.66	30,399	38,109	5,706	15.31	373
1968	27,948.53	19,173	24,036	3,913	15.70	249
1969	34,014.41	23,055	28,902	5,112	16.11	317
1970	109,477.63	73,328	91,926	17,552	16.51	1,063
1971	28,682.10	18,976	23,789	4,893	16.92	289
1972	14,929.02	9,752	12,225	2,704	17.34	156
1973	43,388.65	27,986	35,084	8,305	17.75	468
1974	6,679.10	4,251	5,329	1,350	18.18	74
1975	2,388.78	1,500	1,880	508	18.61	27
1976	325.75	202	253	73	19.04	4
1977	310.42	189	237	73	19.48	4
1978	5,350.19	3,218	4,034	1,316	19.93	66
1979	1,782.45	1,056	1,324	459	20.38	23
1980	6,278.95	3,663	4,592	1,687	20.83	81
1981	51,214.65	29,407	36,865	14,349	21.29	674
1982	55,560.11	38,275	47,982	7,578	18.74	404
1983	28,861.79	19,638	24,619	4,243	19.02	223
1984	5,806.34	3,899	4,888	918	19.32	48
1985	10,388.00	6,879	8,624	1,764	19.64	90
1986	10,162.46	6,593	8,265	1,897	20.30	93
1987	22,171.50	14,163	17,755	4,416	20.64	214
1988	9,500.30	6,003	7,525	1,975	20.68	96
1989	21,764.75	13,516	16,944	4,821	21.06	229
1990	17,697.49	10,790	13,527	4,171	21.45	194
1991	2,527.62	1,512	1,895	632	21.85	29
1992	778.74	456	572	207	22.26	9
1993	14,187.04	8,135	10,198	3,989	22.69	176
1994	30,706.90	17,300	21,688	9,019	22.86	395
1995	14,521.42	7,987	10,013	4,509	23.32	193
1996	64,620.77	34,650	43,438	21,183	23.78	891
1997	90,222.73	47,340	59,346	30,876	24.01	1,286
1998	90,466.61	46,138	57,840	32,627	24.50	1,332
1999	26,987.42	13,424	16,829	10,159	24.76	410
2000	22,242.63	10,716	13,434	8,809	25.28	348
2001	27,792.71	13,007	16,306	11,487	25.58	449
2002	74,704.50	33,886	42,480	32,224	25.90	1,244
2003	35,723.93	15,597	19,553	16,171	26.45	611
2004	12,600.58	5,307	6,653	5,948	26.80	222
2005	1,094.30	443	555	539	27.16	20
2006	2,275.29	884	1,108	1,167	27.55	42
2007	50,329.62	18,682	23,420	26,909	27.95	963

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2008	4,380.00	1,548	1,941	2,439	28.36	86
2009	6,511.91	2,181	2,734	3,778	28.79	131
2010	2,023.74	642	805	1,219	29.06	42
2014	1,151,949.73	271,399	340,232	811,718	30.82	26,337
2017	18,705.63	3,161	3,963	14,743	31.96	461
2019	87,261.18	10,524	13,193	74,068	32.81	2,257
2020	35,549.59	3,399	4,261	31,289	33.13	944
	2,728,712.39	1,159,406	1,451,336	1,277,376		45,956

CPG  
SURVIVOR CURVE.. IOWA 50-S0.5  
NET SALVAGE PERCENT.. 0

1862	16.00	16	16			
1901	123.38	123	123			
1903	2,860.00	2,860	2,860			
1909	2,901.80	2,902	2,902			
1911	7,556.70	7,557	7,557			
1916	161.12	161	161			
1924	266.11	265	266			
1926	212.80	209	213			
1928	13,724.13	13,282	13,724			
1929	894.16	859	894			
1931	38.28	36	38			
1937	572.62	519	573			
1938	4,600.60	4,142	4,601			
1946	12.36	10	12			
1948	432.79	360	433			
1949	6,857.71	5,664	6,858			
1950	1,464.38	1,199	1,464			
1951	23,781.96	19,311	23,782			
1953	8.07	6	8			
1954	1,809.10	1,431	1,809			
1955	0.60			1	10.81	
1956	768.66	597	769			
1957	123.78	95	123	1	11.53	
1958	1,865.14	1,422	1,843	22	11.89	2
1960	2,255.90	1,686	2,185	71	12.63	6
1961	2,692.32	1,992	2,581	111	13.00	9
1962	2,889.36	2,116	2,742	147	13.38	11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1963	2,147.00	1,556	2,016	131	13.76	10
1964	1,552.28	1,113	1,442	110	14.14	8
1965	251.74	179	232	20	14.52	1
1966	898.68	631	818	81	14.91	5
1967	2,957.44	2,052	2,659	298	15.31	19
1968	6,310.72	4,329	5,610	701	15.70	45
1969	8,455.01	5,731	7,427	1,028	16.11	64
1970	1,245.94	835	1,082	164	16.51	10
1971	15,473.04	10,237	13,266	2,207	16.92	130
1972	1,369.67	895	1,160	210	17.34	12
1973	1,726.18	1,113	1,442	284	17.75	16
1974	486.52	310	402	85	18.18	5
1975	909.12	571	740	169	18.61	9
1976	1,641.93	1,017	1,318	324	19.04	17
1978	1,522.09	915	1,186	336	19.93	17
1981	1,579.82	907	1,175	404	21.29	19
1985	1,166.22	772	1,000	166	19.64	8
1986	57,181.74	37,100	48,077	9,105	20.30	449
1987	5,760.94	3,680	4,769	992	20.64	48
1989	3,798.31	2,359	3,057	741	21.06	35
1990	1,768.35	1,078	1,397	371	21.45	17
1991	2,041.00	1,221	1,582	459	21.85	21
1992	2,626.45	1,539	1,994	632	22.26	28
1995	422.40	232	301	122	23.32	5
1996	825.00	442	573	252	23.78	11
1997	2,848.85	1,495	1,937	912	24.01	38
1998	2,075.00	1,058	1,371	704	24.50	29
2003	2,542.54	1,110	1,438	1,104	26.45	42
2005	5,268.60	2,135	2,767	2,502	27.16	92
2006	3,944.55	1,532	1,985	1,959	27.55	71
2007	1,852.48	688	892	961	27.95	34
2011	2,856.60	850	1,101	1,755	29.52	59
2012	17,301.02	4,796	6,215	11,086	29.99	370
2016	21,621.02	4,151	5,379	16,242	31.56	515
2017	68,032.91	11,498	14,900	53,133	31.96	1,662

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2018	210,544.81	30,571	39,616	170,929	32.38	5,279
2020	11,411.86	1,091	1,414	9,998	33.13	302
2021	8,525.00	592	767	7,758	33.47	232
	561,832.66	211,201	263,043	298,790		9,762
	5,554,376.43	2,812,687	3,342,997	2,211,379		84,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.0	1.53



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1924	117,524.05	103,341	110,428	7,096	8.81	805
1925	19,792.99	17,339	18,528	1,265	9.05	140
1926	327,075.13	285,406	304,979	22,096	9.30	2,376
1927	31,347.32	27,251	29,120	2,227	9.54	233
1928	128,009.90	110,842	118,444	9,566	9.79	977
1929	141,316.00	121,861	130,218	11,098	10.05	1,104
1930	317,128.65	272,341	291,018	26,111	10.31	2,533
1931	181,855.81	155,525	166,191	15,665	10.57	1,482
1932	18,283.96	15,569	16,637	1,647	10.84	152
1933	10,350.64	8,774	9,376	975	11.12	88
1934	20,611.60	17,393	18,586	2,026	11.40	178
1935	14,656.50	12,309	13,153	1,503	11.69	129
1936	7,201.97	6,019	6,432	770	11.99	64
1937	10,419.33	8,664	9,258	1,161	12.30	94
1938	7,837.49	6,484	6,929	909	12.61	72
1939	20,680.02	17,014	18,181	2,499	12.94	193
1940	20,294.92	16,606	17,745	2,550	13.27	192
1941	30,977.52	25,202	26,930	4,047	13.61	297
1942	29,010.17	23,458	25,067	3,943	13.97	282
1943	4,261.20	3,425	3,660	601	14.33	42
1944	5,523.84	4,411	4,714	810	14.71	55
1945	9,688.53	7,684	8,211	1,478	15.10	98
1946	356,888.25	281,110	300,388	56,500	15.50	3,645
1947	60,224.69	47,099	50,329	9,896	15.91	622
1948	122,690.61	95,245	101,777	20,914	16.33	1,281
1949	137,193.14	105,676	112,923	24,270	16.77	1,447
1950	1,729,827.72	1,321,779	1,412,426	317,402	17.22	18,432
1951	359,883.56	272,774	291,481	68,403	17.67	3,871
1952	667,403.55	501,560	535,957	131,447	18.14	7,246
1953	741,311.69	552,122	589,986	151,325	18.63	8,123
1954	1,389,325.39	1,025,433	1,095,757	293,569	19.12	15,354
1955	1,191,862.60	871,371	931,129	260,733	19.63	13,282
1956	1,778,080.19	1,287,277	1,375,558	402,522	20.15	19,976
1957	1,512,044.11	1,083,697	1,158,017	354,028	20.68	17,119
1958	3,013,386.24	2,137,455	2,284,041	729,345	21.22	34,371
1959	1,809,517.12	1,269,883	1,356,971	452,546	21.77	20,788
1960	2,918,636.78	2,025,855	2,164,788	753,849	22.33	33,759
1961	1,730,544.35	1,187,430	1,268,864	461,681	22.91	20,152
1962	1,885,496.27	1,278,781	1,366,479	519,017	23.49	22,095
1963	2,308,673.44	1,546,811	1,652,891	655,783	24.09	27,222
1964	2,273,743.96	1,504,718	1,607,911	665,833	24.69	26,968
1965	2,876,914.86	1,879,460	2,008,353	868,562	25.31	34,317

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1966	3,009,864.43	1,940,730	2,073,825	936,040	25.93	36,099
1967	3,182,724.51	2,024,722	2,163,577	1,019,148	26.56	38,372
1968	3,574,135.95	2,241,913	2,395,663	1,178,473	27.21	43,310
1969	3,949,882.55	2,442,449	2,609,951	1,339,931	27.86	48,095
1970	3,334,632.39	2,031,858	2,171,202	1,163,430	28.52	40,793
1971	3,164,658.83	1,899,238	2,029,487	1,135,172	29.19	38,889
1972	3,069,126.45	1,813,301	1,937,657	1,131,470	29.87	37,880
1973	2,865,197.80	1,666,141	1,780,404	1,084,793	30.55	35,509
1974	3,100,086.58	1,773,405	1,895,025	1,205,062	31.24	38,574
1975	2,234,043.95	1,256,270	1,342,425	891,619	31.95	27,907
1976	1,976,731.58	1,092,619	1,167,550	809,181	32.65	24,783
1977	2,479,519.10	1,346,081	1,438,395	1,041,124	33.37	31,199
1978	2,362,182.75	1,258,760	1,345,085	1,017,097	34.10	29,827
1979	4,438,610.14	2,320,860	2,480,024	1,958,586	34.83	56,233
1980	9,367,708.68	4,804,510	5,134,002	4,233,707	35.56	119,058
1981	6,463,576.46	3,248,594	3,471,382	2,992,195	36.31	82,407
1982	6,934,784.63	3,884,866	4,151,289	2,783,496	32.58	85,436
1983	1,658,447.61	913,473	976,119	682,329	33.03	20,658
1984	2,317,946.18	1,254,472	1,340,503	977,443	33.49	29,186
1985	3,038,554.91	1,602,534	1,712,435	1,326,120	34.50	38,438
1986	4,862,918.13	2,516,560	2,689,145	2,173,773	34.96	62,179
1987	2,063,634.49	1,047,088	1,118,897	944,738	35.44	26,657
1988	4,170,864.53	2,057,905	2,199,035	1,971,829	36.45	54,097
1989	3,555,060.99	1,717,094	1,834,852	1,720,209	36.93	46,580
1990	3,310,454.89	1,563,859	1,671,108	1,639,347	37.42	43,809
1991	3,115,342.50	1,427,450	1,525,344	1,589,998	38.43	41,374
1992	2,423,437.12	1,084,003	1,158,344	1,265,094	38.92	32,505
1993	1,063,382.75	463,848	495,659	567,724	39.43	14,398
1994	867,663.26	368,583	393,860	473,803	39.94	11,863
1995	5,073,786.26	2,082,282	2,225,084	2,848,702	40.94	69,582
1996	4,983,926.96	1,987,590	2,123,898	2,860,029	41.46	68,983
1997	1,932,953.67	747,860	799,148	1,133,806	41.99	27,002
1998	2,318,945.30	863,343	922,551	1,396,395	42.99	32,482
1999	1,115,874.73	401,938	429,503	686,372	43.52	15,771
2000	2,568,690.55	893,391	954,659	1,614,031	44.07	36,624
2001	5,868,334.55	1,967,066	2,101,967	3,766,368	44.62	84,410
2002	1,049,473.46	336,251	359,311	690,162	45.61	15,132
2003	3,324,034.72	1,022,141	1,092,239	2,231,796	46.17	48,339
2004	1,756,088.91	516,993	552,448	1,203,641	46.73	25,757
2005	1,026,103.09	288,540	308,328	717,775	47.29	15,178
2006	2,688,938.54	720,098	769,482	1,919,456	47.86	40,106
2007	918,820.92	231,910	247,814	671,007	48.86	13,733

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2008	2,252,682.75	537,715	574,591	1,678,091	49.44	33,942
2009	2,518,210.60	566,094	604,917	1,913,294	50.01	38,258
2010	2,200,218.86	463,366	495,143	1,705,075	50.60	33,697
2011	1,838,236.19	360,662	385,396	1,452,840	51.20	28,376
2012	2,620,954.19	476,227	508,887	2,112,068	51.79	40,781
2013	3,402,845.86	568,275	607,247	2,795,599	52.39	53,361
2014	4,917,845.88	747,513	798,777	4,119,069	53.00	77,718
2015	9,553,655.71	1,306,940	1,396,570	8,157,086	53.61	152,156
2016	12,494,665.19	1,526,848	1,631,559	10,863,106	53.85	201,729
2017	23,573,116.91	2,512,894	2,685,228	20,887,889	54.48	383,405
2018	19,145,104.15	1,747,948	1,867,822	17,277,282	54.74	315,624
2019	10,717,469.45	805,954	861,226	9,856,243	55.38	177,975
2020	11,037,270.04	656,718	701,756	10,335,515	55.32	186,831
2021	24,798,333.02	1,066,328	1,139,456	23,658,877	55.64	425,213
2022	2,154,001.89	57,296	61,225	2,092,777	54.99	38,057
2023	1,095,983.78	10,302	11,009	1,084,975	52.97	20,483
	297,239,236.33	100,076,123	106,939,313	190,299,923		4,278,476

PNG  
SURVIVOR CURVE.. IOWA 73-R2.5  
NET SALVAGE PERCENT.. 0

1901	2,762.63	2,632	2,477	286	3.45	83
1903	549.49	519	488	61	4.00	15
1904	356.46	336	316	40	4.26	9
1905	1,648.72	1,547	1,456	193	4.51	43
1906	4,388.63	4,102	3,860	528	4.76	111
1907	11,462.91	10,679	10,049	1,414	4.99	283
1908	23,385.73	21,713	20,433	2,953	5.22	566
1909	464.93	430	405	60	5.45	11
1910	9,184.27	8,471	7,972	1,213	5.67	214
1911	1,080.24	993	934	146	5.89	25
1912	1,087.59	997	938	149	6.11	24
1913	2,406.02	2,198	2,068	338	6.32	53
1914	449.97	410	386	64	6.54	10
1915	191.50	174	164	28	6.76	4
1916	301.24	272	256	45	6.98	6
1917	305.25	275	259	46	7.20	6
1918	1,466.39	1,317	1,239	227	7.42	31
1919	3,165.70	2,834	2,667	499	7.65	65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1920	8,438.69	7,528	7,084	1,355	7.88	172
1921	43,335.10	38,521	36,250	7,085	8.11	874
1922	27,733.36	24,565	23,117	4,617	8.34	554
1923	42,376.58	37,396	35,191	7,185	8.58	837
1924	49,538.88	43,561	40,993	8,546	8.81	970
1925	49,118.10	43,029	40,492	8,626	9.05	953
1926	13,939.44	12,164	11,447	2,493	9.30	268
1927	37,623.61	32,707	30,779	6,845	9.54	718
1928	10,565.60	9,149	8,610	1,956	9.79	200
1929	2,652.27	2,287	2,152	500	10.05	50
1930	107,014.53	91,901	86,482	20,532	10.31	1,991
1931	236,981.30	202,669	190,719	46,262	10.57	4,377
1932	7,093.52	6,040	5,684	1,410	10.84	130
1933	12,521.67	10,614	9,988	2,533	11.12	228
1934	2,759.77	2,329	2,192	568	11.40	50
1935	3,014.40	2,532	2,383	632	11.69	54
1936	21,749.83	18,177	17,105	4,645	11.99	387
1937	4,376.03	3,639	3,424	952	12.30	77
1938	3,631.81	3,004	2,827	805	12.61	64
1939	2,650.80	2,181	2,052	598	12.94	46
1940	12,640.01	10,342	9,732	2,908	13.27	219
1941	6,154.05	5,007	4,712	1,442	13.61	106
1942	5,168.27	4,179	3,933	1,236	13.97	88
1943	1,868.79	1,502	1,413	455	14.33	32
1944	2,359.58	1,884	1,773	587	14.71	40
1945	1,897.76	1,505	1,416	481	15.10	32
1946	74,361.53	58,572	55,119	19,243	15.50	1,241
1947	15,086.11	11,798	11,102	3,984	15.91	250
1948	8,562.61	6,647	6,255	2,308	16.33	141
1949	15,102.99	11,633	10,947	4,156	16.77	248
1950	9,174.75	7,011	6,598	2,577	17.22	150
1951	14,574.62	11,047	10,396	4,179	17.67	237
1952	177,511.26	133,401	125,536	51,976	18.14	2,865
1953	422,609.78	314,756	296,198	126,412	18.63	6,785
1954	7,582.16	5,596	5,266	2,316	19.12	121
1955	105,014.65	76,776	72,249	32,765	19.63	1,669
1956	634,163.34	459,115	432,045	202,118	20.15	10,031
1957	1,596,094.47	1,143,937	1,076,490	519,605	20.68	25,126
1958	177,831.06	126,139	118,702	59,129	21.22	2,786
1959	1,138,564.98	799,022	751,911	386,654	21.77	17,761
1960	635,821.35	441,330	415,309	220,513	22.33	9,875
1961	1,291,115.90	885,912	833,678	457,438	22.91	19,967

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1962	1,014,827.39	688,276	647,695	367,133	23.49	15,629
1963	1,793,941.74	1,201,941	1,131,074	662,868	24.09	27,516
1964	2,986,253.35	1,976,243	1,859,722	1,126,531	24.69	45,627
1965	2,315,360.94	1,512,602	1,423,418	891,943	25.31	35,241
1966	2,078,912.59	1,340,462	1,261,427	817,485	25.93	31,527
1967	2,237,289.89	1,423,274	1,339,357	897,933	26.56	33,808
1968	3,354,780.99	2,104,320	1,980,248	1,374,533	27.21	50,516
1969	3,063,995.02	1,894,652	1,782,942	1,281,053	27.86	45,982
1970	2,480,602.68	1,511,481	1,422,363	1,058,240	28.52	37,105
1971	2,266,592.00	1,360,273	1,280,070	986,522	29.19	33,797
1972	3,294,640.16	1,946,539	1,831,770	1,462,871	29.87	48,975
1973	1,214,345.26	706,154	664,519	549,827	30.55	17,998
1974	544,587.05	311,531	293,163	251,424	31.24	8,048
1975	614,448.90	345,523	325,151	289,298	31.95	9,055
1976	409,060.77	226,104	212,773	196,288	32.65	6,012
1977	611,035.17	331,719	312,161	298,875	33.37	8,956
1978	579,845.70	308,988	290,770	289,076	34.10	8,477
1979	1,014,432.98	530,427	499,153	515,280	34.83	14,794
1980	1,097,509.60	562,891	529,702	567,807	35.56	15,968
1981	3,053,708.68	1,534,794	1,444,301	1,609,407	36.31	44,324
1982	4,829,613.38	2,705,549	2,546,028	2,283,586	32.58	70,092
1983	851,174.78	468,827	441,185	409,990	33.03	12,413
1984	1,856,707.68	1,004,850	945,603	911,104	33.49	27,205
1985	1,831,873.05	966,130	909,166	922,707	34.50	26,745
1986	1,669,942.83	864,195	813,241	856,701	34.96	24,505
1987	2,021,990.53	1,025,958	965,467	1,056,524	35.44	29,812
1988	1,972,567.27	973,265	915,881	1,056,687	36.45	28,990
1989	1,594,924.28	770,348	724,928	869,997	36.93	23,558
1990	1,291,371.71	610,044	574,075	717,296	37.42	19,169
1991	833,245.87	381,793	359,282	473,964	38.43	12,333
1992	2,816,786.46	1,259,949	1,185,661	1,631,125	38.92	41,910
1993	858,611.91	374,527	352,445	506,167	39.43	12,837
1994	1,534,004.46	651,645	613,223	920,781	39.94	23,054
1995	1,209,466.80	496,365	467,099	742,368	40.94	18,133
1996	8,873,540.97	3,538,768	3,330,119	5,543,422	41.46	133,705
1997	7,737,465.43	2,993,625	2,817,118	4,920,347	41.99	117,179
1998	3,544,884.82	1,319,761	1,241,947	2,302,938	42.99	53,569
1999	442,401.30	159,353	149,957	292,444	43.52	6,720
2000	8,082,092.64	2,810,952	2,645,216	5,436,877	44.07	123,369
2001	2,152,117.88	721,390	678,856	1,473,262	44.62	33,018
2002	5,043,320.62	1,615,880	1,520,606	3,522,714	45.61	77,236
2003	1,731,585.79	532,463	501,069	1,230,517	46.17	26,652

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2004	2,011,876.22	592,296	557,374	1,454,502	46.73	31,126
2005	2,722,317.04	765,516	720,381	2,001,936	47.29	42,333
2006	1,310,462.37	350,942	330,250	980,212	47.86	20,481
2007	913,621.13	230,598	217,002	696,619	48.86	14,257
2008	2,761,680.30	659,213	620,345	2,141,335	49.44	43,312
2009	546,565.70	122,868	115,624	430,942	50.01	8,617
2010	2,402,470.22	505,960	476,128	1,926,342	50.60	38,070
2011	1,322,798.70	259,533	244,231	1,078,568	51.20	21,066
2012	2,644,891.82	480,577	452,242	2,192,650	51.79	42,337
2013	4,757,126.13	794,440	747,599	4,009,527	52.39	76,532
2014	15,716,180.18	2,388,859	2,248,010	13,468,170	53.00	254,116
2015	16,755,714.82	2,292,182	2,157,033	14,598,682	53.61	272,313
2016	11,972,728.13	1,463,067	1,376,803	10,595,925	53.85	196,767
2017	7,146,721.43	761,841	716,922	6,429,799	54.48	118,021
2018	61,114,949.08	5,579,795	5,250,806	55,864,143	54.74	1,020,536
2019	7,633,928.00	574,071	540,223	7,093,705	55.38	128,091
2020	8,961,533.75	533,211	501,772	8,459,761	55.32	152,924
2021	2,992,045.28	128,658	121,072	2,870,973	55.64	51,599
2022	2,280,055.72	60,649	57,073	2,222,983	54.99	40,425
2023	2,419,084.48	22,739	21,398	2,397,686	52.97	45,265
	264,297,644.80	71,801,849	67,568,355	196,729,290		4,214,076

CPG  
SURVIVOR CURVE.. IOWA 73-R2.5  
NET SALVAGE PERCENT.. 0

1903	537.85	508	538
1904	276.53	260	277
1905	16.92	16	17
1906	174.56	163	175
1908	16.84	16	17
1909	59.05	55	59
1910	471.96	435	472
1911	4.14	4	4
1912	75.14	69	75
1913	936.78	856	937
1915	257.65	234	258
1916	85.04	77	85
1918	99.53	89	100
1919	145.68	130	146

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1921	54.99	49	55			
1923	9,478.53	8,365	9,391	88	8.58	10
1924	1,055.81	928	1,042	14	8.81	2
1925	6,257.36	5,482	6,154	103	9.05	11
1926	4,562.61	3,981	4,469	93	9.30	10
1927	8,158.53	7,092	7,962	197	9.54	21
1928	26,099.30	22,599	25,370	729	9.79	74
1929	89.75	77	86	3	10.05	
1930	196.70	169	190	7	10.31	1
1931	5.84	5	6			
1932	56,106.89	47,776	53,635	2,472	10.84	228
1933	178.27	151	170	9	11.12	1
1934	13.01	11	12	1	11.40	
1935	88.20	74	83	5	11.69	
1936	600.03	501	562	38	11.99	3
1937	1.18	1	1			
1938	76.84	64	72	5	12.61	
1939	362.71	298	335	28	12.94	2
1940	514.23	421	473	42	13.27	3
1941	419.65	341	383	37	13.61	3
1942	979.04	792	889	90	13.97	6
1944	529.80	423	475	55	14.71	4
1945	859.41	682	766	94	15.10	6
1946	4,393.14	3,460	3,884	509	15.50	33
1947	4,370.17	3,418	3,837	533	15.91	34
1948	2,289.31	1,777	1,995	294	16.33	18
1949	66,657.64	51,344	57,641	9,017	16.77	538
1950	1,037.24	793	890	147	17.22	9
1951	20,193.17	15,305	17,182	3,011	17.67	170
1952	5,365.31	4,032	4,526	839	18.14	46
1953	32,064.91	23,882	26,811	5,254	18.63	282
1954	25,707.43	18,974	21,301	4,407	19.12	230
1955	8,825.84	6,453	7,244	1,581	19.63	81
1956	38,330.70	27,750	31,153	7,178	20.15	356
1957	51,924.19	37,215	41,779	10,145	20.68	491
1958	23,021.06	16,329	18,332	4,690	21.22	221
1959	63,689.33	44,696	50,177	13,512	21.77	621
1960	64,016.43	44,434	49,883	14,133	22.33	633
1961	153,562.79	105,369	118,291	35,272	22.91	1,540
1962	215,686.68	146,283	164,223	51,464	23.49	2,191
1963	472,985.58	316,900	355,763	117,222	24.09	4,866
1964	552,233.75	365,457	410,275	141,959	24.69	5,750

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1965	344,808.73	225,260	252,885	91,924	25.31	3,632
1966	749,961.97	483,568	542,871	207,091	25.93	7,987
1967	411,024.30	261,477	293,543	117,481	26.56	4,423
1968	543,244.56	340,756	382,545	160,700	27.21	5,906
1969	464,043.19	286,946	322,136	141,907	27.86	5,094
1970	355,085.64	216,361	242,895	112,191	28.52	3,934
1971	284,395.41	170,677	191,608	92,787	29.19	3,179
1972	158,486.13	93,637	105,120	53,366	29.87	1,787
1973	327,766.71	190,600	213,974	113,792	30.55	3,725
1974	326,696.11	186,887	209,806	116,890	31.24	3,742
1975	118,873.29	66,846	75,044	43,830	31.95	1,372
1976	263,679.27	145,746	163,620	100,060	32.65	3,065
1977	117,490.98	63,784	71,606	45,885	33.37	1,375
1978	357,322.71	190,410	213,761	143,562	34.10	4,210
1979	163,224.20	85,347	95,814	67,411	34.83	1,935
1980	225,839.03	115,828	130,033	95,806	35.56	2,694
1981	259,154.68	130,251	146,224	112,930	36.31	3,110
1982	244,782.89	137,127	153,944	90,839	32.58	2,788
1983	355,387.31	195,747	219,753	135,635	33.03	4,106
1984	139,279.20	75,378	84,622	54,657	33.49	1,632
1985	405,092.02	213,646	239,847	165,245	34.50	4,790
1986	651,939.11	337,378	378,753	273,186	34.96	7,814
1987	152,456.80	77,357	86,844	65,613	35.44	1,851
1988	173,705.61	85,706	96,217	77,489	36.45	2,126
1989	395,185.76	190,875	214,283	180,903	36.93	4,899
1990	89,167.77	42,123	47,289	41,879	37.42	1,119
1991	536,158.04	245,668	275,796	260,362	38.43	6,775
1992	1,307,909.48	585,028	656,773	651,136	38.92	16,730
1993	701,198.53	305,863	343,373	357,826	39.43	9,075
1995	2,000.33	821	922	1,079	40.94	26
1996	514,529.92	205,195	230,359	284,171	41.46	6,854
1997	770,623.49	298,154	334,718	435,905	41.99	10,381
1998	1,033,235.95	384,674	431,849	601,387	42.99	13,989
1999	388,998.54	140,117	157,300	231,698	43.52	5,324
2000	3,612,092.80	1,256,286	1,410,352	2,201,741	44.07	49,960
2001	449,328.99	150,615	169,086	280,243	44.62	6,281
2002	1,550,227.74	496,693	557,605	992,622	45.61	21,763
2003	356,662.35	109,674	123,124	233,538	46.17	5,058
2004	4,257,220.98	1,253,326	1,407,029	2,850,192	46.73	60,993
2005	6,357,779.16	1,787,807	2,007,056	4,350,723	47.29	92,001
2006	2,593,910.34	694,649	779,838	1,814,072	47.86	37,904
2007	1,044,736.13	263,691	296,029	748,707	48.86	15,324



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2008	168,411.33	40,200	45,130	123,281	49.44	2,494
2009	3,189,141.82	716,919	804,839	2,384,303	50.01	47,677
2010	953,099.47	200,723	225,339	727,761	50.60	14,383
2011	2,262,343.17	443,872	498,307	1,764,036	51.20	34,454
2012	504,552.64	91,677	102,920	401,633	51.79	7,755
2013	946,022.31	157,986	177,361	768,662	52.39	14,672
2014	488,525.80	74,256	83,362	405,163	53.00	7,645
2015	2,365,587.02	323,612	363,298	2,002,289	53.61	37,349
2016	9,563,049.43	1,168,605	1,311,918	8,251,131	53.85	153,224
2017	7,608,489.50	811,065	910,531	6,697,959	54.48	122,943
2018	5,199,496.45	474,714	532,931	4,666,565	54.74	85,250
2019	4,081,106.12	306,899	344,536	3,736,570	55.38	67,471
2020	10,219,088.90	608,036	682,603	9,536,486	55.32	172,388
2021	69,933.38	3,007	3,376	66,558	55.64	1,196
2022	687,673.27	18,292	20,535	667,138	54.99	12,132
2023	689,237.90	6,479	7,274	681,964	52.97	12,875
	84,476,665.68	19,571,386	21,971,431	62,505,235		1,263,136
	646,013,546.81	191,449,358	196,479,099	449,534,448		9,755,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 1.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1924	2,407.94	2,277	454-	2,862	3.48	822
1925	7,870.11	7,440	1,485-	9,355	3.50	2,673
1926	25,880.25	24,455	4,880-	30,760	3.52	8,739
1927	21,525.65	20,334	4,057-	25,583	3.53	7,247
1928	20,073.10	18,954	3,782-	23,855	3.55	6,720
1929	38,576.53	36,408	7,265-	45,841	3.57	12,841
1930	18,316.52	17,282	3,448-	21,765	3.58	6,080
1931	3,541.51	3,340	666-	4,208	3.59	1,172
1932	2,599.37	2,451	489-	3,088	3.61	855
1933	132.25	125	25-	157	3.62	43
1934	397.48	374	75-	472	3.63	130
1935	3,151.03	2,967	592-	3,743	3.64	1,028
1936	5,329.48	5,016	1,001-	6,330	3.66	1,730
1937	2,936.25	2,763	551-	3,488	3.67	950
1938	2,630.45	2,474	494-	3,124	3.68	849
1939	10,293.46	9,676	1,931-	12,224	3.69	3,313
1940	6,418.22	6,031	1,203-	7,622	3.70	2,060
1941	15,336.85	14,404	2,874-	18,211	3.71	4,909
1942	552.65	519	104-	656	3.71	177
1943	1,040.34	976	195-	1,235	3.72	332
1944	3,036.62	2,848	568-	3,605	3.73	966
1945	344.24	323	64-	409	3.74	109
1946	8,491.13	7,956	1,588-	10,079	3.75	2,688
1947	15,680.55	14,687	2,931-	18,611	3.75	4,963
1948	28,343.36	26,531	5,294-	33,637	3.76	8,946
1949	18,843.62	17,628	3,517-	22,361	3.77	5,931
1950	42,323.97	39,569	7,896-	50,220	3.78	13,286
1951	42,390.17	39,612	7,904-	50,294	3.78	13,305
1952	56,111.01	52,398	10,455-	66,566	3.79	17,564
1953	86,647.88	80,874	16,138-	102,785	3.79	27,120
1954	50,904.22	47,477	9,474-	60,378	3.80	15,889
1955	64,396.93	60,017	11,976-	76,373	3.81	20,045
1956	75,873.77	70,672	14,102-	89,976	3.81	23,616
1957	81,508.12	75,858	15,137-	96,645	3.82	25,300
1958	65,896.58	61,290	12,230-	78,126	3.82	20,452
1959	72,899.42	67,743	13,517-	86,417	3.83	22,563
1960	5,816.72	5,402	1,078-	6,895	3.83	1,800
1961	49.12	46	9-	58	3.84	15
1962	3,362.94	3,118	622-	3,985	3.84	1,038
1968	296.92	274	55-	352	3.87	91
2012	5,956.16	4,431	884-	6,840	3.96	1,727

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
2015	124.01	85	17-	141	3.95	36
2016	9,466.46	6,205	1,238-	10,705	3.94	2,717
2019	390,885.34	208,264	41,557-	432,442	3.95	109,479
2020	62,669.40	29,480	5,882-	68,552	3.94	17,399
	1,381,328.10	1,101,054	219,704-	1,601,032		419,715
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1943	420.00	394	132	288	3.72	77
1952	77,260.07	72,148	24,136	53,124	3.79	14,017
	77,680.07	72,542	24,268	53,412		14,094
	1,459,008.17	1,173,596	195,436-	1,654,444		433,809
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.8	29.73

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	16,606.57	11,045	10,818	5,788	22.44	258
1973	44,043.19	28,851	28,259	15,785	23.11	683
1974	10,735.86	6,922	6,780	3,956	23.80	166
1975	43,111.35	27,347	26,786	16,326	24.50	666
1976	462,664.14	288,578	282,653	180,011	25.21	7,140
1977	422,149.81	258,833	253,519	168,631	25.92	6,506
1978	632,927.87	381,174	373,348	259,580	26.65	9,740
1979	504,605.05	298,317	292,192	212,413	27.39	7,755
1980	1,089,315.66	631,966	618,991	470,325	28.13	16,720
1981	1,361,204.28	774,267	758,370	602,834	28.89	20,867
1982	1,941,658.16	1,184,411	1,160,094	781,565	26.53	29,460
1983	2,315,156.21	1,387,705	1,359,214	955,942	27.07	35,314
1984	3,212,066.64	1,877,774	1,839,221	1,372,846	28.07	48,908
1985	3,359,695.96	1,927,122	1,887,556	1,472,140	28.62	51,437
1986	4,281,710.49	2,408,462	2,359,013	1,922,697	29.17	65,914
1987	7,409,943.72	4,056,944	3,973,650	3,436,294	30.17	113,898
1988	10,532,257.08	5,645,290	5,529,385	5,002,872	30.73	162,801
1989	12,913,534.20	6,771,857	6,632,823	6,280,711	31.29	200,726
1990	14,616,847.25	7,492,596	7,338,764	7,278,083	31.86	228,440
1991	8,830,834.04	4,390,691	4,300,545	4,530,289	32.86	137,866
1992	6,940,059.58	3,366,623	3,297,502	3,642,557	33.44	108,928
1993	5,147,597.51	2,433,784	2,383,816	2,763,782	34.01	81,264
1994	9,304,967.67	4,254,231	4,166,887	5,138,081	35.02	146,718
1995	15,048,311.05	6,690,479	6,553,116	8,495,196	35.60	238,629
1996	9,209,780.22	3,976,783	3,895,135	5,314,645	36.19	146,854
1997	13,939,648.21	5,798,894	5,679,836	8,259,812	37.20	222,038
1998	9,832,092.37	3,961,350	3,880,019	5,952,074	37.79	157,504
1999	10,408,607.68	4,029,172	3,946,448	6,462,159	38.79	166,593
2000	10,859,382.06	4,057,065	3,973,769	6,885,613	39.40	174,762
2001	10,965,986.37	3,947,755	3,866,703	7,099,283	40.00	177,482
2002	10,106,779.96	3,476,732	3,405,351	6,701,429	41.00	163,449
2003	14,245,375.49	4,700,974	4,604,457	9,640,918	41.61	231,697
2004	13,297,594.02	4,200,710	4,114,464	9,183,130	42.23	217,455
2005	14,284,822.10	4,281,161	4,193,264	10,091,558	43.23	233,439
2006	14,959,440.30	4,266,432	4,178,837	10,780,603	43.85	245,852
2007	14,114,904.19	3,796,909	3,718,954	10,395,950	44.85	231,794
2008	11,971,956.70	3,043,271	2,980,789	8,991,168	45.48	197,695
2009	11,531,414.24	2,742,170	2,685,870	8,845,544	46.48	190,309
2010	11,982,227.86	2,669,640	2,614,829	9,367,399	47.10	198,883
2011	16,795,952.09	3,485,160	3,413,606	13,382,347	47.74	280,317
2012	22,369,269.92	4,270,294	4,182,620	18,186,650	48.74	373,136
2013	30,020,480.90	5,265,592	5,157,483	24,862,998	49.38	503,503

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,370,282.18	5,292,527	5,183,865	28,186,417	50.38	559,476
2015	31,691,166.69	4,525,499	4,432,585	27,258,582	51.02	534,272
2016	44,325,082.57	5,584,960	5,470,294	38,854,788	52.02	746,920
2017	39,781,862.42	4,368,048	4,278,367	35,503,496	52.67	674,074
2018	51,433,935.77	4,809,073	4,710,337	46,723,599	53.32	876,287
2019	73,598,214.19	5,667,062	5,550,710	68,047,504	53.98	1,260,606
2020	61,194,260.61	3,659,417	3,584,285	57,609,976	54.98	1,047,835
2021	54,967,278.69	2,363,593	2,315,066	52,652,213	55.64	946,301
2022	152,792,484.69	3,987,884	3,906,008	148,886,477	55.97	2,660,112
2023	147,487,176.83	1,297,887	1,271,240	146,215,937	56.00	2,610,999
	1,051,979,462.66	170,121,283	166,628,491	885,350,972		17,750,448

PNG  
SURVIVOR CURVE.. IOWA 67-R3  
NET SALVAGE PERCENT.. 0

1973	337,953.03	221,383	234,240	103,713	23.11	4,488
1974	530,062.02	341,773	361,622	168,440	23.80	7,077
1975	1,494,251.48	947,849	1,002,896	491,355	24.50	20,055
1976	1,025,947.35	639,914	677,078	348,870	25.21	13,839
1977	1,270,491.28	778,976	824,216	446,275	25.92	17,217
1978	1,666,566.77	1,003,673	1,061,962	604,604	26.65	22,687
1979	1,842,397.13	1,089,207	1,152,464	689,933	27.39	25,189
1980	1,987,627.70	1,153,122	1,220,091	767,537	28.13	27,285
1981	1,467,267.94	834,597	883,067	584,201	28.89	20,222
1982	1,497,472.50	913,458	966,508	530,964	26.53	20,014
1983	778,935.51	466,894	494,009	284,926	27.07	10,526
1984	995,321.99	581,865	615,657	379,665	28.07	13,526
1985	1,257,530.37	721,319	763,210	494,320	28.62	17,272
1986	1,939,575.13	1,091,011	1,154,373	785,202	29.17	26,918
1987	3,162,650.58	1,731,551	1,832,113	1,330,538	30.17	44,101
1988	5,688,948.18	3,049,276	3,226,366	2,462,582	30.73	80,136
1989	4,242,924.20	2,224,989	2,354,208	1,888,717	31.29	60,362
1990	4,700,439.50	2,409,445	2,549,376	2,151,063	31.86	67,516
1991	2,214,611.04	1,101,105	1,165,053	1,049,558	32.86	31,940
1992	2,686,439.37	1,303,192	1,378,876	1,307,563	33.44	39,102
1993	2,615,614.79	1,236,663	1,308,484	1,307,131	34.01	38,434
1994	5,305,195.82	2,425,536	2,566,402	2,738,794	35.02	78,207
1995	5,590,985.87	2,485,752	2,630,115	2,960,871	35.60	83,171
1996	6,510,702.19	2,811,321	2,974,592	3,536,111	36.19	97,710

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1997	9,907,802.02	4,121,646	4,361,015	5,546,787	37.20	149,107
1998	7,417,221.54	2,988,399	3,161,954	4,255,268	37.79	112,603
1999	5,195,062.65	2,011,009	2,127,801	3,067,262	38.79	79,074
2000	4,042,299.59	1,510,203	1,597,910	2,444,390	39.40	62,040
2001	7,119,801.13	2,563,128	2,711,984	4,407,817	40.00	110,195
2002	3,201,300.34	1,101,247	1,165,203	2,036,097	41.00	49,661
2003	4,313,798.80	1,423,554	1,506,228	2,807,570	41.61	67,473
2004	8,700,212.09	2,748,397	2,908,013	5,792,199	42.23	137,158
2005	6,568,923.53	1,968,706	2,083,041	4,485,883	43.23	103,768
2006	3,964,942.82	1,130,802	1,196,475	2,768,468	43.85	63,135
2007	5,587,084.52	1,502,926	1,590,210	3,996,874	44.85	89,116
2008	4,638,028.47	1,178,987	1,247,458	3,390,570	45.48	74,551
2009	5,581,746.47	1,327,339	1,404,426	4,177,321	46.48	89,874
2010	4,085,865.47	910,331	963,199	3,122,666	47.10	66,299
2011	5,576,017.34	1,157,024	1,224,219	4,351,798	47.74	91,156
2012	8,970,783.39	1,712,523	1,811,980	7,158,804	48.74	146,877
2013	5,721,436.82	1,003,540	1,061,822	4,659,615	49.38	94,362
2014	8,088,862.81	1,282,894	1,357,399	6,731,463	50.38	133,614
2015	15,578,987.71	2,224,679	2,353,880	13,225,108	51.02	259,214
2016	18,055,676.93	2,275,015	2,407,139	15,648,538	52.02	300,818
2017	21,030,328.64	2,309,130	2,443,235	18,587,093	52.67	352,897
2018	22,657,900.26	2,118,514	2,241,549	20,416,351	53.32	382,902
2019	27,272,284.88	2,099,966	2,221,924	25,050,361	53.98	464,067
2020	17,344,005.45	1,037,172	1,097,407	16,246,599	54.98	295,500
2021	18,715,475.85	804,765	851,503	17,863,973	55.64	321,063
2022	38,715,376.85	1,010,471	1,069,155	37,646,222	55.97	672,614
2023	72,366,588.21	636,826	673,810	71,692,778	56.00	1,280,228
	421,227,726.32	77,723,064	82,236,917	338,990,809		6,916,360

CPG  
SURVIVOR CURVE.. IOWA 67-R3  
NET SALVAGE PERCENT.. 0

1951	227.58	190	207	20	11.15	2
1967	7,196.51	5,132	5,595	1,601	19.22	83
1968	13,431.35	9,454	10,308	3,124	19.84	157
1969	11,165.00	7,754	8,454	2,711	20.47	132
1970	24,567.03	16,827	18,346	6,221	21.11	295
1971	349,534.11	235,960	257,263	92,272	21.77	4,238
1972	547,461.03	364,100	396,971	150,490	22.44	6,706

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1973	439,074.60	287,625	313,592	125,483	23.11	5,430
1974	620,997.69	400,407	436,556	184,442	23.80	7,750
1975	575,966.12	365,353	398,337	177,629	24.50	7,250
1976	353,925.25	220,754	240,684	113,241	25.21	4,492
1977	638,399.23	391,422	426,760	211,639	25.92	8,165
1978	532,207.55	320,517	349,453	182,754	26.65	6,858
1979	486,817.23	287,801	313,784	173,033	27.39	6,317
1980	725,558.59	420,933	458,935	266,624	28.13	9,478
1981	833,193.77	473,929	516,715	316,478	28.89	10,955
1982	751,252.59	458,264	499,636	251,616	26.53	9,484
1983	874,004.60	523,878	571,174	302,831	27.07	11,187
1984	1,395,068.80	815,557	889,186	505,883	28.07	18,022
1985	1,587,332.87	910,494	992,694	594,639	28.62	20,777
1986	1,877,717.81	1,056,216	1,151,572	726,146	29.17	24,894
1987	1,475,260.38	807,705	880,625	594,635	30.17	19,709
1988	2,106,766.32	1,129,227	1,231,174	875,592	30.73	28,493
1989	2,187,250.74	1,146,994	1,250,545	936,706	31.29	29,936
1990	2,298,067.48	1,177,989	1,284,338	1,013,729	31.86	31,818
1991	2,717,045.89	1,350,915	1,472,876	1,244,170	32.86	37,863
1992	2,172,106.05	1,053,689	1,148,816	1,023,290	33.44	30,601
1993	3,403,963.67	1,609,394	1,754,691	1,649,273	34.01	48,494
1994	3,476,725.33	1,589,559	1,733,065	1,743,660	35.02	49,790
1995	3,818,024.11	1,697,494	1,850,744	1,967,280	35.60	55,261
1996	4,748,500.35	2,050,402	2,235,513	2,512,987	36.19	69,439
1997	4,877,043.68	2,028,850	2,212,015	2,665,028	37.20	71,641
1998	5,685,605.47	2,290,730	2,497,538	3,188,067	37.79	84,363
1999	3,392,518.27	1,313,244	1,431,804	1,960,714	38.79	50,547
2000	4,941,877.32	1,846,285	2,012,968	2,928,909	39.40	74,338
2001	2,510,331.53	903,719	985,307	1,525,024	40.00	38,126
2002	4,172,881.28	1,435,471	1,565,066	2,607,815	41.00	63,605
2003	4,393,973.25	1,450,011	1,580,919	2,813,055	41.61	67,605
2004	4,613,388.01	1,457,369	1,588,941	3,024,447	42.23	71,618
2005	4,733,898.32	1,418,749	1,546,834	3,187,064	43.23	73,723
2006	6,343,861.17	1,809,269	1,972,611	4,371,251	43.85	99,686
2007	5,410,522.96	1,455,431	1,586,828	3,823,695	44.85	85,255
2008	4,915,164.61	1,249,435	1,362,234	3,552,930	45.48	78,121
2009	4,341,186.17	1,032,334	1,125,534	3,215,653	46.48	69,184
2010	6,220,238.63	1,385,869	1,510,986	4,709,253	47.10	99,984
2011	7,168,700.34	1,487,505	1,621,798	5,546,903	47.74	116,190
2012	5,184,448.63	989,711	1,079,062	4,105,386	48.74	84,230
2013	5,552,185.43	973,853	1,061,773	4,490,413	49.38	90,936
2014	7,527,632.03	1,193,882	1,301,666	6,225,966	50.38	123,580

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2015	14,019,825.22	2,002,031	2,182,775	11,837,050	51.02	232,008
2016	12,515,364.13	1,576,936	1,719,302	10,796,062	52.02	207,537
2017	13,225,784.81	1,452,191	1,583,295	11,642,489	52.67	221,046
2018	16,657,561.01	1,557,482	1,698,092	14,959,469	53.32	280,560
2019	7,891,945.00	607,680	662,542	7,229,403	53.98	133,927
2020	4,706,823.91	281,468	306,879	4,399,945	54.98	80,028
2021	11,544,711.26	496,423	541,240	11,003,471	55.64	197,762
2022	29,739,820.39	776,209	846,285	28,893,535	55.97	516,233
2023	29,808,041.05	262,311	285,993	29,522,049	56.00	527,179
	273,144,143.51	55,920,383	60,968,897	212,175,247		4,403,088
	1,746,351,332.49	303,764,730	309,834,305	1,436,517,028		29,069,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.4 1.66



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1879	350.69	351	351			
1880	109.63	110	110			
1881	274.56	275	275			
1882	47.68	48	48			
1885	1.59	2	2			
1887	39.55	39	36	4	1.39	3
1888	169.62	165	152	18	1.72	10
1889	22.67	22	20	2	2.05	1
1890	145.73	141	129	16	2.39	7
1891	5.84	6	6			
1893	179.40	171	157	22	3.40	6
1894	0.93	1	1			
1895	51.95	49	45	7	4.05	2
1896	163.51	153	140	23	4.36	5
1897	57.76	54	50	8	4.66	2
1898	196.68	183	168	29	4.96	6
1899	964.01	892	819	145	5.26	28
1901	1,548.57	1,419	1,303	246	5.86	42
1902	733.56	669	614	119	6.15	19
1903	2,393.93	2,174	1,996	398	6.44	62
1904	5,932.60	5,362	4,924	1,009	6.73	150
1905	2,460.09	2,214	2,033	427	7.00	61
1906	4,050.73	3,630	3,333	718	7.27	99
1907	2,645.27	2,361	2,168	477	7.53	63
1908	5,708.75	5,073	4,658	1,051	7.79	135
1909	5,817.75	5,149	4,728	1,090	8.04	136
1910	8,010.35	7,062	6,485	1,526	8.28	184
1911	17,300.60	15,196	13,954	3,347	8.51	393
1912	11,196.02	9,796	8,995	2,201	8.75	252
1913	17,953.78	15,651	14,371	3,582	8.97	399
1914	47,288.87	41,073	37,715	9,574	9.19	1,042
1915	21,945.56	18,991	17,438	4,507	9.41	479
1916	17,842.44	15,386	14,128	3,714	9.62	386
1917	3,535.60	3,039	2,791	745	9.82	76
1918	3,745.14	3,208	2,946	799	10.02	80
1919	4,833.50	4,126	3,789	1,045	10.22	102
1920	2,133.53	1,815	1,667	467	10.41	45
1921	8,618.75	7,308	6,711	1,908	10.60	180

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1922	13,140.87	11,107	10,199	2,942	10.78	273
1923	13,722.53	11,564	10,619	3,104	10.95	283
1924	40,105.40	33,693	30,938	9,167	11.12	824
	265,445.99	229,728	211,009	54,437		5,835
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,028.33	929	730	299	6.73	44
1906	443.51	397	312	132	7.27	18
1911	656.65	577	453	203	8.51	24
1912	2,595.37	2,271	1,784	812	8.75	93
1914	307.00	267	210	97	9.19	11
1915	3,950.70	3,419	2,685	1,265	9.41	134
1916	110.37	95	75	36	9.62	4
1923	137.07	116	91	46	10.95	4
1924	16.03	13	10	6	11.12	1
1928	48.72	40	31	17	11.77	1
1939	119.81	96	75	44	13.23	3
1940	28.62	23	18	11	13.34	1
1943	23.96	19	15	9	13.67	1
	9,466.14	8,262	6,489	2,977		339
	274,912.13	237,990	217,498	57,414		6,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 2.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	661,044	662,477	659,611	2.50	263,844
	1,322,088.00	661,044	662,477	659,611		263,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 19.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1978	10,010.63	5,887	5,251	4,760	19.36	246
1979	14,648.93	8,475	7,560	7,089	19.81	358
1980	56,146.80	31,932	28,483	27,664	20.27	1,365
1981	108,926.05	60,883	54,306	54,620	20.73	2,635
1982	112,255.32	77,793	69,390	42,865	18.38	2,332
1983	25,126.29	17,196	15,338	9,788	18.67	524
1984	59,802.62	40,391	36,028	23,775	18.98	1,253
1985	136,645.87	91,006	81,176	55,470	19.31	2,873
1986	152,694.10	100,198	89,375	63,319	19.65	3,222
1987	116,674.14	75,371	67,229	49,445	20.00	2,472
1988	125,535.21	79,765	71,149	54,386	20.37	2,670
1989	276,190.92	172,454	153,826	122,365	20.75	5,897
1990	114,576.35	70,235	62,648	51,928	21.15	2,455
1991	164,162.84	99,236	88,517	75,646	21.26	3,558
1992	242,595.94	143,665	128,146	114,450	21.69	5,277
1993	74,995.90	43,693	38,973	36,023	21.85	1,649
1994	158,498.70	90,249	80,500	77,998	22.31	3,496
1995	349,995.99	195,508	174,389	175,607	22.52	7,798
1996	809,410.55	440,724	393,117	416,293	23.01	18,092
1997	263,641.07	140,415	125,247	138,394	23.25	5,952
1998	453,770.10	236,051	210,553	243,217	23.52	10,341
1999	132,802.41	67,357	60,081	72,721	23.81	3,054
2000	589,132.67	290,737	259,332	329,801	24.12	13,673
2001	387,301.29	185,595	165,547	221,754	24.45	9,070
2002	239,952.77	111,962	99,868	140,085	24.58	5,699
2003	2,037,066.43	918,717	819,478	1,217,589	24.95	48,801
2004	1,120,239.60	489,321	436,465	683,775	25.14	27,199
2005	831,302.82	349,147	311,432	519,871	25.55	20,347
2006	811,641.28	328,065	292,628	519,014	25.79	20,125
2007	694,292.36	269,247	240,163	454,129	26.05	17,433
2008	1,402,165.26	519,362	463,261	938,905	26.34	35,646
2009	516,540.55	182,029	162,366	354,174	26.65	13,290
2010	553,840.01	185,426	165,396	388,444	26.82	14,483
2011	2,379,724.22	752,469	671,188	1,708,537	27.03	63,209
2012	2,326,360.10	690,231	615,673	1,710,688	27.26	62,755
2013	887,840.25	245,221	218,732	669,108	27.52	24,314
2014	1,457,576.34	371,099	331,013	1,126,563	27.81	40,509
2015	4,887,888.98	1,138,389	1,015,421	3,872,468	28.00	138,302
2016	3,557,236.66	747,020	666,327	2,890,909	28.21	102,478
2017	3,076,856.55	574,141	512,123	2,564,734	28.34	90,499
2018	1,710,218.02	276,542	246,670	1,463,548	28.51	51,335
2019	5,064,417.99	688,254	613,909	4,450,509	28.61	155,558

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2020	2,473,634.00	268,389	239,398	2,234,236	28.76	77,686
2021	5,770,277.64	461,622	411,758	5,358,520	28.75	186,383
2022	24,380,951.35	1,206,857	1,076,493	23,304,459	28.80	809,183
2023	23,782,958.28	409,067	364,880	23,418,079	28.57	819,674
	94,898,522.15	13,947,393	12,440,801	82,457,721		2,935,170

PNG  
SURVIVOR CURVE.. IOWA 47-S0  
NET SALVAGE PERCENT.. 0

1957	2,198.59	1,709	1,557	641	10.46	61
1958	17,343.94	13,336	12,153	5,191	10.86	478
1959	6,147.89	4,674	4,259	1,889	11.27	168
1960	18,996.19	14,279	13,012	5,984	11.67	513
1961	15,485.19	11,505	10,484	5,001	12.08	414
1962	19,144.08	14,057	12,810	6,334	12.49	507
1963	42,256.72	30,659	27,939	14,318	12.90	1,110
1964	44,521.46	31,913	29,081	15,440	13.31	1,160
1965	90,339.71	63,949	58,275	32,065	13.73	2,335
1966	75,115.28	52,501	47,842	27,273	14.15	1,927
1967	90,037.62	62,126	56,613	33,424	14.57	2,294
1968	131,594.34	89,624	81,671	49,923	14.99	3,330
1969	353,889.94	237,860	216,754	137,136	15.41	8,899
1970	304,172.99	201,661	183,767	120,406	15.84	7,601
1971	152,335.58	99,602	90,764	61,571	16.27	3,784
1972	53,771.48	34,665	31,589	22,182	16.70	1,328
1973	140,210.52	89,079	81,175	59,036	17.14	3,444
1974	53,208.13	33,306	30,351	22,857	17.58	1,300
1975	24,960.62	15,391	14,025	10,935	18.02	607
1976	44,899.73	27,264	24,845	20,055	18.46	1,086
1977	191,719.02	114,583	104,416	87,303	18.91	4,617
1978	7,402.52	4,353	3,967	3,436	19.36	177
1979	25,753.70	14,899	13,577	12,177	19.81	615
1980	103,545.11	58,888	53,663	49,882	20.27	2,461
1981	417,211.58	233,196	212,504	204,707	20.73	9,875
1982	302,649.46	209,736	191,126	111,524	18.38	6,068
1983	207,264.86	141,852	129,265	78,000	18.67	4,178
1984	51,993.90	35,117	32,001	19,993	18.98	1,053
1985	96,935.94	64,559	58,831	38,105	19.31	1,973
1986	124,089.62	81,428	74,203	49,887	19.65	2,539

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1987	244,780.59	158,128	144,097	100,684	20.00	5,034
1988	112,330.74	71,375	65,042	47,289	20.37	2,322
1989	188,332.23	117,595	107,161	81,172	20.75	3,912
1990	100,129.04	61,379	55,933	44,196	21.15	2,090
1991	75,288.89	45,512	41,474	33,815	21.26	1,591
1992	139,697.17	82,729	75,388	64,309	21.69	2,965
1993	169,888.81	98,977	90,195	79,694	21.85	3,647
1994	404,187.94	230,145	209,724	194,464	22.31	8,716
1995	280,914.70	156,919	142,995	137,919	22.52	6,124
1996	189,221.91	103,031	93,889	95,333	23.01	4,143
1997	406,843.91	216,685	197,458	209,386	23.25	9,006
1998	429,094.84	223,215	203,409	225,686	23.52	9,595
1999	137,459.66	69,720	63,534	73,926	23.81	3,105
2000	125,711.19	62,038	56,533	69,178	24.12	2,868
2001	688,031.03	329,704	300,449	387,582	24.45	15,852
2002	105,403.55	49,181	44,817	60,586	24.58	2,465
2003	113,915.31	51,376	46,817	67,098	24.95	2,689
2004	477,425.37	208,539	190,035	287,390	25.14	11,432
2005	279,645.29	117,451	107,029	172,616	25.55	6,756
2006	243,832.19	98,557	89,812	154,020	25.79	5,972
2007	866,933.10	336,197	306,366	560,567	26.05	21,519
2008	774,429.81	286,849	261,396	513,033	26.34	19,477
2009	101,515.29	35,774	32,600	68,916	26.65	2,586
2010	88,947.03	29,779	27,137	61,810	26.82	2,305
2011	1,467,720.63	464,093	422,913	1,044,807	27.03	38,654
2012	443,323.90	131,534	119,863	323,461	27.26	11,866
2013	22,081.40	6,099	5,558	16,524	27.52	600
2014	3,052,892.91	777,267	708,299	2,344,594	27.81	84,308
2015	1,467,210.67	341,713	311,392	1,155,819	28.00	41,279
2016	1,178,201.51	247,422	225,468	952,734	28.21	33,773
2017	1,861,846.44	347,421	316,594	1,545,253	28.34	54,526
2018	10,764,230.27	1,740,576	1,586,131	9,178,099	28.51	321,926
2019	7,190,616.52	977,205	890,496	6,300,121	28.61	220,207
2020	4,531,332.49	491,650	448,025	4,083,308	28.76	141,979
2021	2,153,096.87	172,248	156,964	1,996,133	28.75	69,431
2022	11,867,107.46	587,422	535,299	11,331,809	28.80	393,466
2023	5,121,414.88	88,088	80,272	5,041,143	28.57	176,449
	61,074,231.25	11,701,364	10,663,080	50,411,151		1,820,537

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE..	IOWA 47-S0					
NET SALVAGE PERCENT..	0					
1965	120.42	85	86	35	13.73	3
1966	4,699.16	3,284	3,312	1,388	14.15	98
1967	5,488.05	3,787	3,819	1,669	14.57	115
1968	3,530.23	2,404	2,424	1,106	14.99	74
1969	6,220.62	4,181	4,216	2,005	15.41	130
1970	7,030.08	4,661	4,700	2,330	15.84	147
1971	5,396.60	3,528	3,558	1,839	16.27	113
1972	13,184.18	8,500	8,571	4,613	16.70	276
1973	12,009.89	7,630	7,694	4,316	17.14	252
1974	12,138.25	7,598	7,662	4,476	17.58	255
1975	31,506.03	19,427	19,590	11,916	18.02	661
1976	6,138.31	3,727	3,758	2,380	18.46	129
1977	19,497.12	11,653	11,751	7,746	18.91	410
1978	7,962.03	4,682	4,721	3,241	19.36	167
1979	32,665.78	18,897	19,056	13,610	19.81	687
1980	23,936.24	13,613	13,727	10,209	20.27	504
1981	31,771.70	17,758	17,907	13,865	20.73	669
1982	87,640.77	60,735	61,245	26,396	18.38	1,436
1983	73,875.60	50,560	50,984	22,891	18.67	1,226
1984	52,201.73	35,257	35,553	16,649	18.98	877
1985	43,781.13	29,158	29,403	14,378	19.31	745
1986	83,616.57	54,869	55,329	28,287	19.65	1,440
1987	75,260.18	48,618	49,026	26,234	20.00	1,312
1988	71,755.35	45,593	45,976	25,780	20.37	1,266
1989	65,135.06	40,670	41,011	24,124	20.75	1,163
1990	97,100.27	59,522	60,022	37,079	21.15	1,753
1991	68,651.00	41,500	41,848	26,803	21.26	1,261
1992	116,496.31	68,989	69,568	46,928	21.69	2,164
1993	127,351.57	74,195	74,818	52,534	21.85	2,404
1994	93,462.32	53,217	53,664	39,799	22.31	1,784
1995	119,732.13	66,882	67,443	52,289	22.52	2,322
1996	215,574.79	117,380	118,365	97,210	23.01	4,225
1997	162,649.05	86,627	87,354	75,295	23.25	3,238
1998	163,226.45	84,910	85,623	77,604	23.52	3,299
1999	252,058.10	127,844	128,917	123,141	23.81	5,172
2000	162,483.08	80,185	80,858	81,625	24.12	3,384
2001	433,328.46	207,651	209,394	223,935	24.45	9,159
2002	234,295.48	109,322	110,239	124,056	24.58	5,047
2003	282,320.08	127,326	128,395	153,926	24.95	6,169
2004	321,599.35	140,475	141,654	179,945	25.14	7,158
2005	212,997.46	89,459	90,210	122,788	25.55	4,806
2006	394,574.15	159,487	160,825	233,749	25.79	9,064

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2007	337,190.80	130,763	131,860	205,330	26.05	7,882
2008	444,482.99	164,636	166,018	278,465	26.34	10,572
2009	201,289.63	70,934	71,529	129,760	26.65	4,869
2010	257,803.59	86,313	87,037	170,766	26.82	6,367
2011	608,587.15	192,435	194,050	414,537	27.03	15,336
2012	422,956.05	125,491	126,544	296,412	27.26	10,874
2013	854,547.08	236,026	238,007	616,540	27.52	22,403
2014	388,233.75	98,844	99,674	288,560	27.81	10,376
2015	3,872,419.34	901,886	909,455	2,962,964	28.00	105,820
2016	968,206.50	203,323	205,029	763,177	28.21	27,053
2017	509,538.54	95,080	95,878	413,661	28.34	14,596
2018	472,369.92	76,382	77,023	395,347	28.51	13,867
2019	209,861.23	28,520	28,759	181,102	28.61	6,330
2020	1,646,334.92	178,627	180,126	1,466,209	28.76	50,981
2021	6,740,555.07	539,244	543,769	6,196,786	28.75	215,540
2022	5,924,315.41	293,254	295,715	5,628,600	28.80	195,438
2023	5,297,021.33	91,109	91,874	5,205,148	28.57	182,189
	33,390,174.43	5,708,713	5,756,622	27,633,552		987,057
	189,362,927.83	31,357,470	28,860,503	160,502,424		5,742,764
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 3.03



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,217	1,331			
1956	21,290.16	19,194	21,290			
1957	5,372.45	4,809	5,372			
1958	8,518.07	7,570	8,518			
1959	4,392.86	3,875	4,393			
1960	27,087.71	23,717	27,088			
1961	1,916.00	1,665	1,916			
1962	1,339.47	1,155	1,339			
1963	30.71	26	31			
1965	41,595.76	34,996	41,596			
1966	19,579.16	16,329	19,579			
1967	14,375.52	11,881	14,376			
1968	818.29	670	818			
1969	15,932.36	12,923	15,932			
1970	553.00	444	553			
1972	36,690.90	28,839	36,691			
1973	38,195.02	29,682	38,195			
1974	19,018.54	14,606	19,019			
1975	25,329.73	19,217	25,330			
1976	12,818.60	9,600	12,679	139	11.30	12
1977	148.01	109	144	4	11.75	
1978	4,242.67	3,092	4,084	159	12.21	13
1979	1,542.38	1,107	1,462	80	12.69	6
1980	4,638.03	3,280	4,332	306	13.18	23
1981	80,176.22	55,803	73,702	6,474	13.68	473
1982	141,945.62	108,390	141,946			
1983	6,800.47	5,123	6,769	32	13.26	2
1984	199,926.07	148,465	196,158	3,768	13.69	275
1985	433,461.53	317,077	418,934	14,527	14.13	1,028
1986	265,735.11	191,329	252,791	12,944	14.58	888
1987	791,585.85	560,522	740,583	51,002	15.05	3,389
1988	18,764.80	13,057	17,251	1,513	15.52	97
1989	37,807.02	25,826	34,122	3,685	16.01	230
1990	128,484.87	86,085	113,739	14,746	16.50	894
1991	257,739.07	169,206	223,562	34,178	17.00	2,010
1992	198,243.74	127,391	168,314	29,930	17.52	1,708
1993	32,985.36	20,725	27,383	5,603	18.04	311
1994	6,197.62	3,803	5,025	1,173	18.58	63
1995	265,285.40	158,773	209,777	55,508	19.12	2,903
1996	390,043.61	227,395	300,443	89,600	19.67	4,555
1998	8,401.63	4,628	6,115	2,287	20.80	110
2003	278,252.13	129,499	171,099	107,153	23.55	4,550

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2008	144,233.30	53,424	70,586	73,647	26.34	2,796
2009	23,277.53	8,133	10,746	12,532	27.00	464
2013	87,005.59	23,109	30,533	56,473	29.03	1,945
2014	78,923.32	19,194	25,360	53,563	29.56	1,812
2017	32,073.62	5,568	7,357	24,717	30.95	799
2019	90,422.23	11,267	14,886	75,536	31.60	2,390
2021	3,108,012.93	226,885	299,769	2,808,244	31.75	88,449
	7,412,540.62	2,950,680	3,873,017	3,539,524		122,195

PNG  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,692	13,314	3,466	5.60	619
1962	29,310.05	25,272	22,902	6,408	6.20	1,034
1963	28,716.91	24,562	22,258	6,459	6.51	992
1964	1,610.71	1,367	1,239	372	6.82	55
1965	15,335.53	12,902	11,692	3,644	7.14	510
1966	114,389.19	95,401	86,453	27,936	7.47	3,740
1967	4,284.76	3,541	3,209	1,076	7.81	138
1968	126,189.95	103,336	93,644	32,546	8.15	3,993
1969	116,466.84	94,467	85,606	30,860	8.50	3,631
1970	18,752.91	15,057	13,645	5,108	8.87	576
1971	13,464.24	10,700	9,696	3,768	9.24	408
1972	2,349.36	1,847	1,674	676	9.63	70
1974	21,308.55	16,365	14,830	6,479	10.44	621
1975	37,036.13	28,098	25,463	11,574	10.86	1,066
1977	2,043.72	1,510	1,368	675	11.75	57
1978	2,934.41	2,138	1,937	997	12.21	82
1979	1,353.24	972	881	472	12.69	37
1980	47,010.45	33,242	30,124	16,886	13.18	1,281
1981	702,199.80	488,731	442,891	259,309	13.68	18,955
1982	114,036.20	87,078	78,911	35,126	12.85	2,734
1983	6,538.51	4,925	4,463	2,075	13.26	156
1984	1,848.56	1,373	1,244	604	13.69	44
1985	33,053.50	24,179	21,911	11,142	14.13	789
1986	796.80	574	520	277	14.58	19
1987	900.93	638	578	323	15.05	21
1988	228,712.92	159,138	144,212	84,501	15.52	5,445
1989	5,767.35	3,940	3,570	2,197	16.01	137

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1990	8,208.45	5,500	4,984	3,224	16.50	195
1991	15,153.04	9,948	9,015	6,138	17.00	361
1992	1,292.66	831	753	540	17.52	31
1993	49,169.36	30,893	27,995	21,174	18.04	1,174
1994	82,378.57	50,547	45,806	36,573	18.58	1,968
1995	52,734.74	31,562	28,602	24,133	19.12	1,262
1996	44,580.63	25,991	23,553	21,027	19.67	1,069
1997	532,333.33	301,886	273,571	258,763	20.23	12,791
1998	118,063.23	65,029	58,930	59,134	20.80	2,843
1999	58,548.09	31,271	28,338	30,210	21.37	1,414
2000	69,703.96	36,037	32,657	37,047	21.95	1,688
2001	173,986.69	86,906	78,755	95,232	22.55	4,223
2002	184,888.86	89,449	81,059	103,830	22.94	4,526
2003	175,733.00	81,786	74,115	101,618	23.55	4,315
2004	75,956.41	33,922	30,740	45,216	24.17	1,871
2005	48,587.58	20,854	18,898	29,690	24.60	1,207
2006	162,733.73	66,639	60,389	102,345	25.24	4,055
2007	9,461.70	3,684	3,338	6,123	25.87	237
2008	460,995.77	170,753	154,737	306,259	26.34	11,627
2009	53,996.90	18,867	17,097	36,900	27.00	1,367
2010	265,809.52	87,558	79,346	186,464	27.48	6,785
2011	1,348,202.00	416,325	377,276	970,926	27.98	34,701
2012	500,205.13	143,809	130,320	369,885	28.50	12,978
2013	309,369.28	82,168	74,461	234,908	29.03	8,092
2014	8,711,938.63	2,118,743	1,920,016	6,791,923	29.56	229,767
2015	784,772.22	173,435	157,168	627,605	29.96	20,948
2018	1.37			1	31.26	
2020	1,817,684.99	179,951	163,073	1,654,612	31.84	51,966
2021	185,706.35	13,557	12,285	173,421	31.75	5,462
	17,995,388.08	5,633,946	5,105,511	12,889,877		476,133

CPG  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1955	266.15	242	229	37	4.14	9
1957	1,419.60	1,271	1,204	215	4.72	46
1959	1,154.96	1,019	965	190	5.30	36
1960	352.50	309	293	60	5.60	11
1961	3,229.10	2,806	2,658	571	5.90	97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1966	2,958.56	2,467	2,337	621	7.47	83
1967	3,788.99	3,131	2,966	823	7.81	105
1968	2,785.64	2,281	2,161	625	8.15	77
1970	2,147.66	1,724	1,633	514	8.87	58
1972	481.68	379	359	123	9.63	13
1973	1,415.71	1,100	1,042	374	10.03	37
1974	1,983.52	1,523	1,443	541	10.44	52
1975	1,411.62	1,071	1,015	397	10.86	37
1977	3,626.30	2,679	2,538	1,088	11.75	93
1979	10,681.17	7,669	7,266	3,415	12.69	269
1981	703.40	490	464	239	13.68	17
1982	2,492.78	1,903	1,803	690	12.85	54
1988	1,548.80	1,078	1,021	527	15.52	34
1989	1,790.48	1,223	1,159	632	16.01	39
1992	417.27	268	254	163	17.52	9
1995	551.52	330	313	239	19.12	12
2012	1,055.35	303	287	768	28.50	27
2013	422.81	112	106	317	29.03	11
2019	181,294.79	22,589	21,401	159,894	31.60	5,060
	227,980.36	57,967	54,919	173,061		6,286
	25,635,909.06	8,642,593	9,033,447	16,602,462		604,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1923	1,103.30	1,103	1,103			
1924	1,158.18	1,158	1,158			
1925	1,658.20	1,658	1,658			
1926	1,793.36	1,793	1,793			
1927	3,296.83	3,297	3,297			
1928	2,475.75	2,476	2,476			
1929	4,442.73	4,443	4,443			
1930	4,035.22	4,035	4,035			
1931	2,530.35	2,530	2,530			
1932	749.36	746	731	18	0.18	18
1933	1,829.03	1,813	1,777	52	0.41	52
1934	1,433.86	1,413	1,385	49	0.66	49
1935	1,647.55	1,614	1,582	65	0.93	65
1936	2,675.96	2,606	2,555	121	1.20	101
1937	2,555.64	2,474	2,425	130	1.47	88
1938	2,387.07	2,297	2,252	135	1.74	78
1939	2,244.47	2,146	2,104	141	2.01	70
1940	2,516.92	2,392	2,345	172	2.28	75
1941	4,384.92	4,141	4,060	325	2.56	127
1942	1,708.56	1,603	1,572	137	2.84	48
1943	1,076.75	1,004	984	92	3.12	29
1944	1,777.55	1,646	1,614	164	3.41	48
1945	1,250.25	1,150	1,127	123	3.69	33
1946	2,900.29	2,649	2,597	303	3.98	76
1947	10,103.45	9,166	8,986	1,118	4.27	262
1948	10,711.46	9,650	9,460	1,251	4.56	274
1949	15,338.57	13,718	13,448	1,890	4.86	389
1950	17,297.43	15,357	15,055	2,242	5.16	434
1951	13,201.08	11,634	11,405	1,796	5.46	329
1952	15,882.59	13,894	13,621	2,262	5.76	393
1953	13,133.15	11,400	11,176	1,957	6.07	322
1954	22,304.22	19,211	18,834	3,471	6.38	544
1955	39,289.55	33,576	32,916	6,373	6.69	953
1956	69,828.43	59,187	58,024	11,804	7.01	1,684
1957	89,504.63	75,262	73,783	15,721	7.32	2,148
1958	121,717.75	101,476	99,482	22,236	7.65	2,907
1959	209,753.67	173,412	170,005	39,749	7.97	4,987
1960	285,845.97	234,271	229,668	56,178	8.30	6,768
1961	307,816.97	250,067	245,154	62,663	8.63	7,261
1962	294,847.15	237,352	232,688	62,159	8.97	6,930
1963	340,423.95	271,526	266,191	74,233	9.31	7,973
1964	335,123.71	264,821	259,618	75,506	9.65	7,824

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1965	448,657.92	351,124	344,225	104,433	10.00	10,443
1966	549,391.00	425,778	417,412	131,979	10.35	12,752
1967	520,850.30	399,581	391,730	129,120	10.71	12,056
1968	596,423.58	452,894	443,995	152,428	11.07	13,769
1969	621,847.64	467,194	458,015	163,833	11.44	14,321
1970	634,352.79	471,489	462,225	172,128	11.81	14,575
1971	700,919.88	515,176	505,054	195,866	12.19	16,068
1972	951,563.53	691,539	677,952	273,612	12.57	21,767
1973	1,226,816.81	881,173	863,860	362,957	12.96	28,006
1974	1,272,912.10	903,488	885,736	387,176	13.35	29,002
1975	883,220.06	619,217	607,051	276,170	13.75	20,085
1976	994,845.25	688,821	675,287	319,558	14.15	22,584
1977	1,891,744.77	1,292,970	1,267,566	624,179	14.56	42,869
1978	1,714,916.35	1,156,454	1,133,732	581,185	14.98	38,797
1979	3,095,910.48	2,059,462	2,018,997	1,076,913	15.40	69,929
1980	5,059,673.41	3,318,488	3,253,286	1,806,388	15.83	114,112
1981	5,162,337.29	3,336,419	3,270,865	1,891,473	16.27	116,255
1982	4,613,732.14	3,408,164	3,341,200	1,272,532	14.68	86,685
1983	3,362,109.81	2,450,978	2,402,821	959,289	15.06	63,698
1984	3,528,698.15	2,536,781	2,486,938	1,041,760	15.45	67,428
1985	4,017,857.35	2,846,250	2,790,326	1,227,531	15.85	77,447
1986	4,263,331.91	2,989,448	2,930,711	1,332,621	15.98	83,393
1987	5,003,537.47	3,451,440	3,383,626	1,619,912	16.41	98,715
1988	6,359,018.24	4,311,414	4,226,703	2,132,316	16.86	126,472
1989	8,986,775.59	5,983,395	5,865,832	3,120,943	17.32	180,193
1990	9,976,167.93	6,550,352	6,421,650	3,554,518	17.52	202,883
1991	9,002,433.81	5,793,066	5,679,243	3,323,191	18.01	184,519
1992	9,072,331.78	5,744,600	5,631,729	3,440,603	18.25	188,526
1993	5,885,913.01	3,644,557	3,572,948	2,312,965	18.76	123,292
1994	11,943,061.29	7,257,798	7,115,196	4,827,866	19.04	253,564
1995	12,773,910.08	7,572,374	7,423,591	5,350,319	19.58	273,254
1996	10,743,329.82	6,233,280	6,110,808	4,632,522	19.90	232,790
1997	11,708,261.55	6,608,143	6,478,305	5,229,956	20.45	255,744
1998	9,442,536.46	5,200,949	5,098,760	4,343,777	20.80	208,835
1999	9,553,455.23	5,126,384	5,025,660	4,527,795	21.16	213,979
2000	9,977,726.33	5,205,380	5,103,104	4,874,622	21.55	226,201
2001	9,929,714.91	5,004,576	4,906,245	5,023,470	22.14	226,896
2002	10,403,830.94	5,077,069	4,977,314	5,426,517	22.56	240,537
2003	8,891,358.60	4,192,276	4,109,906	4,781,453	22.98	208,070
2004	11,224,584.41	5,100,451	5,000,237	6,224,348	23.42	265,771
2005	9,659,288.03	4,217,245	4,134,384	5,524,904	23.87	231,458
2006	10,331,001.07	4,320,425	4,235,537	6,095,464	24.34	250,430

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2007	10,232,983.97	4,068,634	3,988,693	6,244,291	25.00	249,772
2008	13,441,489.00	5,083,571	4,983,688	8,457,801	25.48	331,939
2009	13,786,396.07	4,938,287	4,841,259	8,945,137	25.98	344,309
2010	14,118,986.63	4,765,158	4,671,531	9,447,455	26.50	356,508
2011	21,645,645.25	6,844,353	6,709,874	14,935,771	27.03	552,563
2012	31,698,080.13	9,331,915	9,148,560	22,549,520	27.56	818,197
2013	41,220,332.51	11,166,588	10,947,185	30,273,147	28.26	1,071,237
2014	40,111,028.48	9,947,535	9,752,084	30,358,944	28.81	1,053,764
2015	41,788,830.97	9,343,983	9,160,391	32,628,440	29.52	1,105,299
2016	45,536,957.25	9,084,623	8,906,127	36,630,830	30.09	1,217,376
2017	43,152,583.21	7,517,180	7,369,481	35,783,102	30.81	1,161,412
2018	49,241,392.82	7,312,347	7,168,673	42,072,720	31.54	1,333,948
2019	66,669,315.62	8,160,324	7,999,989	58,669,327	32.26	1,818,640
2020	75,772,653.26	7,266,597	7,123,822	68,648,831	33.00	2,080,268
2021	85,974,082.59	5,915,017	5,798,798	80,175,285	33.86	2,367,847
2022	43,596,215.37	1,804,883	1,769,420	41,826,795	34.73	1,204,342
2023	44,711,082.97	617,013	604,890	44,106,193	35.60	1,238,938
	921,944,161.00	253,883,237	248,895,343	673,048,818		23,527,868

PNG

SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1917	886.27	886	886
1918	404.61	405	405
1919	1,803.39	1,803	1,803
1920	2,328.17	2,328	2,328
1921	2,254.48	2,254	2,254
1922	6,431.03	6,431	6,431
1923	7,946.49	7,946	7,946
1924	14,242.95	14,243	14,243
1925	17,357.70	17,358	17,358
1926	13,231.04	13,231	13,231
1927	11,676.52	11,677	11,677
1928	10,727.29	10,727	10,727
1929	10,271.99	10,272	10,272
1930	10,405.36	10,405	10,405
1931	10,365.58	10,366	10,366
1932	8,537.64	8,504	8,538
1933	5,368.11	5,320	5,368

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1934	7,080.41	6,979	7,080			
1935	5,458.43	5,348	5,458			
1936	7,682.84	7,482	7,683			
1937	8,321.05	8,055	8,321			
1938	6,514.88	6,268	6,515			
1939	10,459.71	10,003	10,460			
1940	9,440.81	8,973	9,441			
1941	8,572.44	8,095	8,572			
1942	5,202.99	4,882	5,203			
1943	3,697.46	3,447	3,687	10	3.12	3
1944	5,975.51	5,533	5,919	57	3.41	17
1945	9,786.81	9,002	9,629	158	3.69	43
1946	16,534.50	15,104	16,156	378	3.98	95
1947	17,674.92	16,034	17,151	524	4.27	123
1948	21,442.36	19,317	20,663	779	4.56	171
1949	19,205.61	17,177	18,374	832	4.86	171
1950	27,345.20	24,278	25,970	1,376	5.16	267
1951	20,698.79	18,242	19,513	1,186	5.46	217
1952	420,184.63	367,569	393,181	27,004	5.76	4,688
1953	16,272.94	14,126	15,110	1,163	6.07	192
1954	23,239.87	20,017	21,412	1,828	6.38	287
1955	39,339.69	33,619	35,962	3,378	6.69	505
1956	45,631.11	38,677	41,372	4,259	7.01	608
1957	63,408.41	53,318	57,033	6,375	7.32	871
1958	93,161.70	77,669	83,081	10,081	7.65	1,318
1959	148,387.82	122,678	131,226	17,162	7.97	2,153
1960	130,205.12	106,712	114,148	16,058	8.30	1,935
1961	157,686.84	128,103	137,029	20,658	8.63	2,394
1962	285,644.63	229,944	245,966	39,678	8.97	4,423
1963	360,005.75	287,144	307,152	52,854	9.31	5,677
1964	489,843.30	387,084	414,056	75,788	9.65	7,854
1965	586,592.36	459,073	491,061	95,531	10.00	9,553
1966	651,815.62	505,157	540,356	111,460	10.35	10,769
1967	766,442.94	587,992	628,963	137,480	10.71	12,837
1968	984,980.52	747,945	800,061	184,919	11.07	16,705
1969	1,043,834.40	784,233	838,878	204,957	11.44	17,916
1970	1,206,438.23	896,697	959,178	247,260	11.81	20,936
1971	425,795.66	312,960	334,767	91,029	12.19	7,468
1972	969,450.28	704,538	753,630	215,821	12.57	17,170
1973	1,248,295.93	896,601	959,076	289,220	12.96	22,316
1974	1,284,932.17	912,019	975,568	309,364	13.35	23,173
1975	1,097,079.13	769,151	822,745	274,334	13.75	19,952



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1976	1,328,765.49	920,024	984,131	344,635	14.15	24,356
1977	1,693,461.80	1,157,447	1,238,097	455,365	14.56	31,275
1978	1,289,219.09	869,385	929,963	359,256	14.98	23,982
1979	1,809,523.99	1,203,732	1,287,607	521,917	15.40	33,891
1980	2,391,959.05	1,568,814	1,678,128	713,831	15.83	45,094
1981	2,096,568.94	1,355,013	1,449,429	647,140	16.27	39,775
1982	1,736,219.32	1,282,545	1,371,912	364,307	14.68	24,817
1983	1,254,124.16	914,257	977,962	276,162	15.06	18,337
1984	1,765,768.67	1,269,411	1,357,863	407,906	15.45	26,402
1985	2,084,101.17	1,476,377	1,579,250	504,851	15.85	31,852
1986	2,644,529.35	1,854,344	1,983,553	660,976	15.98	41,363
1987	3,579,931.20	2,469,437	2,641,506	938,426	16.41	57,186
1988	4,748,240.99	3,219,307	3,443,626	1,304,615	16.86	77,379
1989	4,483,891.27	2,985,375	3,193,394	1,290,497	17.32	74,509
1990	4,926,056.31	3,234,449	3,459,823	1,466,233	17.52	83,689
1991	3,592,012.44	2,311,460	2,472,521	1,119,492	18.01	62,159
1992	4,357,242.15	2,759,006	2,951,252	1,405,991	18.25	77,041
1993	4,635,676.17	2,870,411	3,070,419	1,565,257	18.76	83,436
1994	4,698,020.71	2,854,987	3,053,921	1,644,100	19.04	86,350
1995	5,316,306.54	3,151,507	3,371,102	1,945,205	19.58	99,347
1996	5,404,003.68	3,135,403	3,353,876	2,050,128	19.90	103,022
1997	6,265,647.49	3,536,331	3,782,740	2,482,907	20.45	121,414
1998	5,836,337.04	3,214,654	3,438,649	2,397,688	20.80	115,273
1999	4,211,885.05	2,260,098	2,417,580	1,794,305	21.16	84,797
2000	3,507,468.86	1,829,847	1,957,349	1,550,119	21.55	71,931
2001	6,130,136.58	3,089,589	3,304,869	2,825,267	22.14	127,609
2002	5,041,753.14	2,460,376	2,631,813	2,409,940	22.56	106,824
2003	5,716,661.56	2,695,406	2,883,220	2,833,442	22.98	123,300
2004	11,727,165.66	5,328,824	5,700,133	6,027,033	23.42	257,346
2005	7,606,720.63	3,321,094	3,552,506	4,054,215	23.87	169,846
2006	4,617,545.67	1,931,058	2,065,613	2,551,933	24.34	104,845
2007	6,168,615.93	2,452,642	2,623,540	3,545,076	25.00	141,803
2008	6,630,997.51	2,507,843	2,682,588	3,948,410	25.48	154,961
2009	6,802,090.53	2,436,509	2,606,283	4,195,807	25.98	161,501
2010	4,431,917.21	1,495,772	1,599,996	2,831,921	26.50	106,865
2011	7,622,799.77	2,410,329	2,578,279	5,044,521	27.03	186,627
2012	9,598,822.14	2,825,893	3,022,799	6,576,023	27.56	238,608
2013	9,489,837.23	2,570,797	2,749,928	6,739,909	28.26	238,496
2014	10,250,637.15	2,542,158	2,719,294	7,531,343	28.81	261,414
2015	14,804,213.97	3,310,222	3,540,876	11,263,338	29.52	381,549
2016	15,752,645.84	3,142,653	3,361,631	12,391,015	30.09	411,798
2017	17,400,512.10	3,031,169	3,242,379	14,158,133	30.81	459,530

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2018	19,757,974.91	2,934,059	3,138,502	16,619,473	31.54	526,933
2019	26,615,654.51	3,257,756	3,484,754	23,130,900	32.26	717,015
2020	25,413,871.59	2,437,190	2,607,012	22,806,860	33.00	691,117
2021	29,519,765.16	2,030,960	2,172,476	27,347,289	33.86	807,658
2022	21,454,972.06	888,236	950,128	20,504,844	34.73	590,407
2023	21,471,262.14	296,303	316,949	21,154,313	35.60	594,222
	392,567,536.31	122,871,860	131,422,265	261,145,271		9,311,758

CPG  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1931	162.36	162	162			
1935	28.92	28	29			
1941	43.75	41	44			
1942	28.62	27	29			
1946	270.86	247	267	3	3.98	1
1947	108.68	99	107	1	4.27	
1948	3.61	3	3			
1949	192.30	172	186	6	4.86	1
1951	57.58	51	55	2	5.46	
1952	39.63	35	38	2	5.76	
1953	65.62	57	62	4	6.07	1
1954	400.06	345	374	26	6.38	4
1955	1,147.00	980	1,061	86	6.69	13
1956	821.48	696	754	68	7.01	10
1958	2,840.54	2,368	2,564	276	7.65	36
1959	1,062.21	878	951	111	7.97	14
1960	187.97	154	167	21	8.30	3
1961	19,147.87	15,556	16,846	2,302	8.63	267
1962	8,366.95	6,735	7,293	1,074	8.97	120
1963	15,674.01	12,502	13,539	2,135	9.31	229
1964	17,158.25	13,559	14,683	2,475	9.65	256
1965	15,043.34	11,773	12,749	2,294	10.00	229
1966	14,484.51	11,225	12,156	2,329	10.35	225
1967	26,300.64	20,177	21,850	4,451	10.71	416
1968	30,075.71	22,838	24,732	5,344	11.07	483
1969	26,381.45	19,820	21,463	4,918	11.44	430
1970	29,144.02	21,662	23,458	5,686	11.81	481
1971	54,928.61	40,373	43,721	11,208	12.19	919

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1972	71,716.55	52,119	56,441	15,276	12.57	1,215
1973	43,568.91	31,294	33,889	9,680	12.96	747
1974	111,034.81	78,810	85,345	25,690	13.35	1,924
1975	148,630.29	104,203	112,843	35,787	13.75	2,603
1976	98,536.00	68,225	73,882	24,654	14.15	1,742
1977	51,343.41	35,092	38,002	13,342	14.56	916
1978	65,527.85	44,189	47,853	17,675	14.98	1,180
1979	58,372.78	38,831	42,051	16,322	15.40	1,060
1980	141,381.34	92,728	100,417	40,965	15.83	2,588
1981	341,952.04	221,004	239,329	102,623	16.27	6,307
1982	332,606.62	245,697	266,069	66,537	14.68	4,532
1983	295,306.59	215,279	233,129	62,177	15.06	4,129
1984	392,671.06	282,291	305,698	86,973	15.45	5,629
1985	505,177.67	357,868	387,541	117,636	15.85	7,422
1986	580,998.35	407,396	441,176	139,822	15.98	8,750
1987	739,641.68	510,205	552,510	187,132	16.41	11,404
1988	716,399.49	485,719	525,993	190,406	16.86	11,293
1989	1,248,681.33	831,372	900,307	348,375	17.32	20,114
1990	1,273,730.12	836,331	905,677	368,053	17.52	21,008
1991	1,116,306.65	718,343	777,906	338,401	18.01	18,790
1992	1,732,854.46	1,097,243	1,188,223	544,631	18.25	29,843
1993	1,250,726.43	774,450	838,665	412,061	18.76	21,965
1994	2,223,903.56	1,351,466	1,463,525	760,378	19.04	39,936
1995	2,501,064.25	1,482,631	1,605,566	895,498	19.58	45,735
1996	2,414,245.45	1,400,745	1,516,890	897,355	19.90	45,093
1997	2,502,109.26	1,412,190	1,529,284	972,825	20.45	47,571
1998	2,798,997.57	1,541,688	1,669,520	1,129,478	20.80	54,302
1999	2,523,861.62	1,354,304	1,466,599	1,057,263	21.16	49,965
2000	2,255,991.73	1,176,951	1,274,540	981,452	21.55	45,543
2001	2,289,854.23	1,154,087	1,249,780	1,040,074	22.14	46,977
2002	3,489,962.01	1,703,101	1,844,317	1,645,645	22.56	72,945
2003	1,687,394.17	795,606	861,575	825,819	22.98	35,936
2004	2,571,775.50	1,168,615	1,265,513	1,306,263	23.42	55,776
2005	2,701,694.79	1,179,560	1,277,365	1,424,329	23.87	59,670
2006	1,849,781.31	773,579	837,722	1,012,060	24.34	41,580
2007	1,400,969.30	557,025	603,212	797,758	25.00	31,910
2008	4,049,582.90	1,531,552	1,658,544	2,391,039	25.48	93,840
2009	2,027,841.78	726,373	786,602	1,241,240	25.98	47,777
2010	3,084,042.94	1,040,864	1,127,169	1,956,874	26.50	73,844
2011	3,358,161.71	1,061,851	1,149,896	2,208,265	27.03	81,697
2012	5,994,494.10	1,764,779	1,911,109	4,083,385	27.56	148,163
2013	5,438,029.89	1,473,162	1,595,312	3,842,718	28.26	135,977

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2014	7,061,763.25	1,751,317	1,896,531	5,165,232	28.81	179,286
2015	6,854,814.94	1,532,737	1,659,827	5,194,988	29.52	175,982
2016	6,569,505.77	1,310,616	1,419,288	5,150,218	30.09	171,160
2017	5,282,441.01	920,201	996,501	4,285,940	30.81	139,109
2018	5,561,690.03	825,911	894,393	4,667,297	31.54	147,980
2019	6,776,168.64	829,403	898,175	5,877,994	32.26	182,207
2020	9,907,640.64	950,143	1,028,926	8,878,715	33.00	269,052
2021	7,317,296.61	503,430	545,173	6,772,124	33.86	200,004
2022	6,961,688.58	288,214	312,112	6,649,577	34.73	191,465
2023	6,818,312.80	94,093	101,895	6,716,418	35.60	188,663
	137,856,411.32	41,387,446	44,819,149	93,037,262		3,288,444
	1,452,368,108.63	418,142,543	425,136,757	1,027,231,351		36,128,070
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4					2.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1951	278.21	278	278			
1952	1,594.13	1,594	1,594			
1953	1,809.20	1,809	1,809			
1954	823.85	824	824			
1955	1,727.13	1,727	1,727			
1956	2,081.92	2,082	2,082			
1957	1,870.60	1,871	1,871			
1958	2,858.64	2,859	2,859			
1959	5,859.72	5,835	5,750	109	0.15	109
1960	3,738.30	3,698	3,644	94	0.38	94
1961	4,947.00	4,857	4,786	161	0.64	161
1962	6,132.49	5,975	5,888	244	0.90	244
1963	6,481.37	6,265	6,174	307	1.17	262
1964	7,915.52	7,588	7,478	438	1.45	302
1965	8,313.90	7,905	7,790	524	1.72	305
1966	21,629.13	20,393	20,097	1,532	2.00	766
1967	45,221.10	42,262	41,648	3,573	2.29	1,560
1968	74,495.49	69,025	68,022	6,473	2.57	2,519
1969	72,775.52	66,829	65,858	6,918	2.86	2,419
1970	64,054.04	58,289	57,442	6,612	3.15	2,099
1971	41,843.64	37,731	37,183	4,661	3.44	1,355
1972	42,949.41	38,360	37,803	5,147	3.74	1,376
1973	70,209.99	62,126	61,223	8,987	4.03	2,230
1974	74,569.10	65,365	64,415	10,154	4.32	2,350
1975	57,293.92	49,731	49,008	8,285	4.62	1,793
1976	32,981.62	28,336	27,924	5,057	4.93	1,026
1977	40,229.61	34,207	33,710	6,520	5.24	1,244
1978	108,984.75	91,671	90,339	18,646	5.56	3,354
1979	123,218.32	102,518	101,028	22,190	5.88	3,774
1980	585,477.84	481,433	474,438	111,040	6.22	17,852
1981	334,488.76	271,702	267,754	66,734	6.57	10,157
1982	210,629.10	182,700	180,045	30,584	6.34	4,824
1983	25,769.18	22,022	21,702	4,067	6.89	590
1984	98,982.83	83,670	82,454	16,529	7.23	2,286
1985	323,593.11	270,330	266,402	57,191	7.59	7,535
1986	232,450.91	192,655	189,856	42,595	7.75	5,496
1987	379,649.87	310,402	305,892	73,758	8.14	9,061
1988	326,959.63	263,464	259,636	67,324	8.56	7,865
1989	513,534.02	407,489	401,568	111,966	8.98	12,468
1990	865,838.69	675,874	666,054	199,785	9.42	21,209
1991	857,066.97	657,370	647,819	209,248	9.87	21,200
1992	795,118.70	598,565	589,868	205,251	10.34	19,850

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1993	642,881.68	474,511	467,617	175,265	10.82	16,198
1994	929,599.79	674,611	664,809	264,791	11.15	23,748
1995	947,366.23	672,251	662,484	284,883	11.66	24,433
1996	660,749.36	457,899	451,246	209,503	12.18	17,201
1997	931,943.03	629,807	620,656	311,287	12.71	24,492
1998	783,203.68	517,228	509,713	273,491	13.11	20,861
1999	968,626.71	621,761	612,727	355,900	13.67	26,035
2000	868,766.35	541,068	533,207	335,560	14.23	23,581
2001	1,176,702.32	712,140	701,793	474,909	14.68	32,351
2002	836,988.12	489,471	482,359	354,629	15.26	23,239
2003	919,483.17	518,405	510,873	408,610	15.86	25,764
2004	854,446.49	464,819	458,065	396,381	16.34	24,258
2005	1,004,214.70	523,899	516,287	487,928	16.96	28,769
2006	1,164,040.15	582,602	574,137	589,903	17.47	33,767
2007	731,491.09	350,018	344,932	386,559	17.98	21,499
2008	2,933,436.45	1,332,367	1,313,008	1,620,428	18.63	86,979
2009	1,467,386.18	631,856	622,675	844,711	19.17	44,064
2010	1,673,328.57	680,041	670,160	1,003,168	19.72	50,871
2011	2,965,563.16	1,130,473	1,114,048	1,851,515	20.29	91,253
2012	2,532,379.55	902,793	889,676	1,642,704	20.76	79,128
2013	3,130,045.04	1,031,976	1,016,982	2,113,063	21.35	98,973
2014	3,208,956.50	972,314	958,187	2,250,770	21.85	103,010
2015	2,692,725.87	739,423	728,680	1,964,046	22.46	87,446
2016	3,336,774.16	823,516	811,551	2,525,223	22.89	110,320
2017	4,151,443.02	901,278	888,183	3,263,260	23.44	139,218
2018	7,743,983.37	1,452,771	1,431,663	6,312,320	23.82	265,001
2019	4,095,987.79	641,432	632,112	3,463,875	24.24	142,899
2020	4,609,296.05	574,318	565,973	4,043,323	24.59	164,430
2021	6,748,300.17	619,494	610,493	6,137,807	24.75	247,992
2022	4,442,197.07	254,982	251,277	4,190,920	24.61	170,293
2023	4,858,014.53	102,018	100,536	4,757,479	23.31	204,096
	80,486,767.58	26,261,228	25,879,854	54,606,914		2,621,904

PNG

SURVIVOR CURVE.. IOWA 35-R2  
NET SALVAGE PERCENT.. 0

1952	9,094.09	9,094	9,094
1953	155.79	156	156
1954	335.64	336	336

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1955	1,774.17	1,774	1,774			
1956	3,588.46	3,588	3,588			
1957	1,487.73	1,488	1,488			
1958	6,577.76	6,578	6,578			
1959	5,545.09	5,521	5,545			
1960	10,389.85	10,277	10,390			
1961	27,573.13	27,069	27,573			
1962	51,227.58	49,911	51,228			
1963	62,711.86	60,615	62,712			
1964	119,222.38	114,283	119,222			
1965	221,437.38	210,556	221,437			
1966	326,544.36	307,886	325,159	1,386	2.00	693
1967	257,178.00	240,351	253,835	3,343	2.29	1,460
1968	303,176.24	280,914	296,673	6,503	2.57	2,530
1969	454,747.91	417,590	441,017	13,731	2.86	4,801
1970	398,642.01	362,764	383,115	15,527	3.15	4,929
1971	253,106.59	228,229	241,033	12,074	3.44	3,510
1972	257,146.52	229,668	242,552	14,594	3.74	3,902
1973	111,992.35	99,098	104,657	7,335	4.03	1,820
1974	34,972.35	30,656	32,376	2,597	4.32	601
1975	59,337.99	51,505	54,394	4,944	4.62	1,070
1976	25,641.25	22,029	23,265	2,376	4.93	482
1977	42,385.23	36,040	38,062	4,323	5.24	825
1978	36,923.09	31,057	32,799	4,124	5.56	742
1979	118,487.62	98,582	104,112	14,375	5.88	2,445
1980	888,827.62	730,874	771,876	116,951	6.22	18,802
1981	1,321,232.89	1,073,224	1,133,432	187,801	6.57	28,585
1982	101,764.60	88,271	93,223	8,542	6.34	1,347
1983	61,682.25	52,714	55,671	6,011	6.89	872
1984	265,823.39	224,701	237,307	28,517	7.23	3,944
1985	506,874.24	423,443	447,198	59,676	7.59	7,862
1986	589,845.45	488,864	516,289	73,556	7.75	9,491
1987	594,499.58	486,063	513,331	81,168	8.14	9,971
1988	654,590.22	527,469	557,060	97,530	8.56	11,394
1989	641,156.97	508,758	537,300	103,857	8.98	11,565
1990	685,600.62	535,180	565,204	120,397	9.42	12,781
1991	868,067.11	665,807	703,159	164,908	9.87	16,708
1992	1,225,399.42	922,481	974,233	251,167	10.34	24,291
1993	1,363,526.41	1,006,419	1,062,880	300,647	10.82	27,786
1994	2,289,728.71	1,661,656	1,754,876	534,853	11.15	47,969
1995	485,280.76	344,355	363,673	121,607	11.66	10,429
1996	1,211,502.47	839,571	886,671	324,831	12.18	26,669

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1997	1,191,101.72	804,947	850,105	340,997	12.71	26,829
1998	1,514,147.19	999,943	1,056,040	458,107	13.11	34,943
1999	762,394.58	489,381	516,835	245,559	13.67	17,963
2000	831,021.09	517,560	546,595	284,426	14.23	19,988
2001	1,030,875.62	623,886	658,886	371,989	14.68	25,340
2002	1,031,793.18	603,393	637,244	394,550	15.26	25,855
2003	600,154.39	338,367	357,350	242,805	15.86	15,309
2004	1,830,250.59	995,656	1,051,513	778,738	16.34	47,658
2005	1,239,540.49	646,668	682,946	556,594	16.96	32,818
2006	1,301,727.79	651,515	688,065	613,662	17.47	35,127
2007	1,827,891.28	874,646	923,714	904,177	17.98	50,288
2008	1,421,770.78	645,768	681,996	739,775	18.63	39,709
2009	1,466,886.27	631,641	667,076	799,810	19.17	41,722
2010	990,416.59	402,505	425,086	565,331	19.72	28,668
2011	1,912,873.67	729,187	770,095	1,142,779	20.29	56,322
2012	1,403,345.68	500,293	528,360	874,986	20.76	42,148
2013	1,335,028.41	440,159	464,852	870,176	21.35	40,758
2014	1,609,625.08	487,716	515,077	1,094,548	21.85	50,094
2015	1,649,728.49	453,015	478,429	1,171,299	22.46	52,150
2016	1,318,993.92	325,528	343,790	975,204	22.89	42,604
2017	2,709,510.16	588,235	621,235	2,088,275	23.44	89,090
2018	4,281,438.12	803,198	848,258	3,433,180	23.82	144,130
2019	2,107,543.08	330,041	348,556	1,758,987	24.24	72,565
2020	3,913,784.09	487,657	515,015	3,398,769	24.59	138,218
2021	2,951,733.52	270,969	286,170	2,665,563	24.75	107,700
2022	4,664,298.82	267,731	282,751	4,381,548	24.61	178,039
2023	3,771,768.94	79,207	83,651	3,688,118	23.31	158,220
	67,626,448.67	28,506,277	30,097,247	37,529,202		1,914,531

CPG

SURVIVOR CURVE.. IOWA 35-R2  
NET SALVAGE PERCENT.. 0

1967	3,074.25	2,873	2,332	742	2.29	324
1968	7,148.39	6,623	5,376	1,772	2.57	689
1969	16,305.78	14,973	12,154	4,152	2.86	1,452
1970	13,351.03	12,149	9,862	3,489	3.15	1,108
1971	13,720.09	12,372	10,043	3,677	3.44	1,069
1972	36,682.90	32,763	26,595	10,088	3.74	2,697
1973	54,099.44	47,870	38,858	15,241	4.03	3,782



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1974	31,201.88	27,351	22,202	9,000	4.32	2,083
1975	34,816.16	30,220	24,531	10,285	4.62	2,226
1976	24,536.70	21,080	17,112	7,425	4.93	1,506
1977	13,749.83	11,691	9,490	4,260	5.24	813
1978	6,934.33	5,833	4,735	2,199	5.56	396
1979	15,554.11	12,941	10,505	5,049	5.88	859
1980	62,383.41	51,297	41,640	20,743	6.22	3,335
1981	27,520.55	22,355	18,147	9,374	6.57	1,427
1982	58,982.61	51,162	41,530	17,452	6.34	2,753
1983	54,010.42	46,157	37,468	16,543	6.89	2,401
1984	41,553.15	35,125	28,513	13,041	7.23	1,804
1985	55,356.41	46,245	37,539	17,817	7.59	2,347
1986	74,577.47	61,810	50,174	24,404	7.75	3,149
1987	58,806.95	48,081	39,029	19,777	8.14	2,430
1988	9,424.82	7,595	6,165	3,260	8.56	381
1989	25,110.43	19,925	16,174	8,936	8.98	995
1990	140,595.07	109,749	89,088	51,507	9.42	5,468
1991	158,291.69	121,410	98,554	59,738	9.87	6,052
1992	141,369.74	106,423	86,388	54,982	10.34	5,317
1993	78,477.33	57,924	47,019	31,458	10.82	2,907
1994	55,216.96	40,071	32,527	22,690	11.15	2,035
1996	22,252.43	15,421	12,518	9,735	12.18	799
1997	15,215.15	10,282	8,346	6,869	12.71	540
2001	3,976.65	2,407	1,954	2,023	14.68	138
2002	3,505.47	2,050	1,664	1,841	15.26	121
2003	13,948.40	7,864	6,384	7,565	15.86	477
2004	97,927.96	53,273	43,244	54,684	16.34	3,347
2005	43,546.42	22,718	18,441	25,105	16.96	1,480
2006	82,208.35	41,145	33,399	48,809	17.47	2,794
2007	43,235.32	20,688	16,793	26,442	17.98	1,471
2008	79,473.21	36,097	29,302	50,172	18.63	2,693
2009	718.22	309	251	467	19.17	24
2012	625,122.41	222,856	180,902	444,220	20.76	21,398
2013	1,161,143.76	382,829	310,759	850,385	21.35	39,831
2014	702,836.13	212,959	172,868	529,968	21.85	24,255
2015	619,336.11	170,070	138,053	481,283	22.46	21,428
2016	565,875.67	139,658	113,367	452,509	22.89	19,769
2017	921,846.24	200,133	162,457	759,389	23.44	32,397
2018	657,470.72	123,342	100,122	557,349	23.82	23,398
2019	1,210,524.26	189,568	153,881	1,056,644	24.24	43,591
2020	768,386.51	95,741	77,717	690,669	24.59	28,087

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2021	814,734.45	74,793	60,713	754,022	24.75	30,466
2022	1,914,314.39	109,882	89,196	1,825,118	24.61	74,162
2023	1,238,270.63	26,004	21,109	1,217,162	23.31	52,216
	12,918,720.76	3,224,157	2,617,190	10,301,531		486,687
	161,031,937.01	57,991,662	58,594,291	102,437,647		5,023,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 3.12

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	220,892	225,308			
1996	173,108.40	168,988	173,108			
1997	173,127.78	167,449	173,128			
1998	184,130.59	177,023	184,131			
1999	342,667.80	326,562	342,668			
2000	478,162.92	450,621	478,163			
2001	549,785.70	513,390	549,786			
2002	670,198.61	616,717	661,976	8,223	1.86	4,421
2003	252,157.11	229,009	245,815	6,342	2.07	3,064
2004	243,716.21	217,663	233,636	10,080	2.33	4,326
2005	216,895.80	190,196	204,154	12,742	2.60	4,901
2006	5,390,842.80	4,622,648	4,961,887	428,956	2.91	147,408
2008	15,525.65	12,585	13,509	2,017	3.62	557
2018	303,687.22	105,076	112,787	190,900	10.40	18,356
2020	1,511,975.32	333,844	358,344	1,153,632	12.35	93,411
	10,731,290.10	8,352,663	8,918,398	1,812,892		276,444

PNG  
SURVIVOR CURVE.. IOWA 17-S3  
NET SALVAGE PERCENT.. 0

1999	68,566.40	65,344	68,566			
2000	110,387.90	104,030	110,388			
2001	719,557.21	671,923	719,557			
2002	1,586,309.09	1,459,722	1,586,309			
2003	887,157.53	805,716	883,300	3,858	2.07	1,864
2004	2,657,385.83	2,373,311	2,601,841	55,545	2.33	23,839
2005	1,150,682.48	1,009,033	1,106,194	44,488	2.60	17,111
2006	1,163,903.88	998,048	1,094,152	69,752	2.91	23,970
2007	1,417,138.09	1,183,169	1,297,098	120,040	3.26	36,822
2008	490,501.02	397,600	435,885	54,616	3.62	15,087
2009	57,248.17	44,825	49,141	8,107	4.02	2,017
2010	228,321.73	171,378	187,880	40,441	4.49	9,007
2011	246,330.80	175,831	192,762	53,569	5.01	10,692
2012	96,274.94	64,774	71,011	25,264	5.59	4,519
2013	68,490.16	43,005	47,146	21,344	6.22	3,432
2014	7,274.22	4,202	4,607	2,668	6.95	384
2016	42,352.64	19,787	21,692	20,660	8.55	2,416
2018	197,444.20	68,316	74,894	122,550	10.40	11,784

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2019	24,280.90	6,884	7,547	16,734	11.37	1,472
2020	67,776.24	14,965	16,406	51,370	12.35	4,160
2021	829,106.03	130,833	143,431	685,675	13.35	51,361
	12,116,489.46	9,812,696	10,719,808	1,396,681		219,937
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	297,525	331,183	65,200	4.49	14,521
2020	5,164.22	1,140	1,269	3,895	12.35	315
	401,547.32	298,665	332,452	69,095		14,836
	23,249,326.88	18,464,024	19,970,658	3,278,668		511,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 2.20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1908	37.37	37	37			
1909	2,303.21	2,303	2,303			
1910	502.84	503	503			
1911	1,108.68	1,109	1,109			
1912	733.81	734	734			
1913	1,010.21	1,010	1,010			
1914	888.96	889	889			
1915	1,230.55	1,231	1,231			
1916	1,614.02	1,614	1,614			
1917	2,112.50	2,112	2,113			
1918	1,440.03	1,440	1,440			
1919	6,961.10	6,961	6,961			
1920	9,666.56	9,667	9,667			
1921	8,239.67	8,240	8,240			
1922	9,147.68	9,148	9,148			
1923	10,623.11	10,623	10,623			
1924	13,285.66	13,286	13,286			
1925	14,170.57	14,171	14,171			
1926	9,628.96	9,629	9,629			
1927	11,343.02	11,343	11,343			
1928	10,149.03	10,149	10,149			
1929	10,739.67	10,740	10,740			
1930	6,603.53	6,604	6,604			
1931	5,093.99	5,094	5,094			
1932	3,622.99	3,609	3,623			
1933	1,970.27	1,953	1,970			
1934	2,435.58	2,401	2,436			
1935	3,209.37	3,144	3,209			
1936	3,321.00	3,234	3,321			
1937	5,752.70	5,569	5,753			
1938	4,693.40	4,516	4,693			
1939	5,700.84	5,452	5,701			
1940	7,876.57	7,486	7,877			
1941	9,527.56	8,997	9,528			
1942	7,579.36	7,111	7,579			
1943	5,545.21	5,169	5,545			
1944	7,329.18	6,786	7,329			
1945	7,667.66	7,053	7,668			
1946	12,182.01	11,128	12,113	69	3.98	17
1947	25,754.45	23,364	25,431	323	4.27	76
1948	24,185.06	21,788	23,716	469	4.56	103
1949	29,028.04	25,961	28,258	770	4.86	158

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1950	34,734.37	30,838	33,567	1,168	5.16	226
1951	40,413.70	35,617	38,768	1,645	5.46	301
1952	44,866.54	39,248	42,721	2,146	5.76	373
1953	38,855.17	33,728	36,712	2,143	6.07	353
1954	53,377.06	45,974	50,042	3,335	6.38	523
1955	66,124.51	56,508	61,508	4,617	6.69	690
1956	72,054.28	61,074	66,478	5,576	7.01	795
1957	74,776.80	62,878	68,441	6,335	7.32	865
1958	70,120.82	58,460	63,633	6,488	7.65	848
1959	76,359.99	63,130	68,716	7,644	7.97	959
1960	73,667.96	60,376	65,718	7,950	8.30	958
1961	63,785.56	51,819	56,404	7,382	8.63	855
1962	56,566.39	45,536	49,565	7,001	8.97	780
1963	65,502.88	52,246	56,869	8,634	9.31	927
1964	74,369.19	58,768	63,968	10,401	9.65	1,078
1965	91,518.30	71,623	77,960	13,558	10.00	1,356
1966	95,246.25	73,816	80,347	14,899	10.35	1,440
1967	104,969.71	80,530	87,655	17,314	10.71	1,617
1968	121,085.05	91,946	100,081	21,004	11.07	1,897
1969	124,298.21	93,385	101,648	22,650	11.44	1,980
1970	110,295.90	81,979	89,233	21,063	11.81	1,783
1971	97,150.19	71,405	77,723	19,427	12.19	1,594
1972	89,375.00	64,952	70,699	18,676	12.57	1,486
1973	121,761.44	87,456	95,194	26,567	12.96	2,050
1974	129,549.02	91,951	100,087	29,462	13.35	2,207
1975	89,255.01	62,576	68,113	21,142	13.75	1,538
1976	46,511.93	32,204	35,053	11,459	14.15	810
1977	80,449.89	54,986	59,851	20,599	14.56	1,415
1978	94,139.41	63,483	69,100	25,039	14.98	1,671
1979	295,931.40	196,859	214,277	81,654	15.40	5,302
1980	559,500.01	366,959	399,428	160,072	15.83	10,112
1981	632,227.67	408,609	444,763	187,465	16.27	11,522
1982	508,156.60	375,375	408,588	99,568	14.68	6,783
1983	528,251.25	385,095	419,168	109,083	15.06	7,243
1984	462,806.95	332,712	362,150	100,657	15.45	6,515
1985	650,298.77	460,672	501,432	148,866	15.85	9,392
1986	665,943.54	466,960	508,277	157,667	15.98	9,867
1987	746,041.88	514,620	560,154	185,888	16.41	11,328
1988	961,960.57	652,209	709,917	252,044	16.86	14,949
1989	1,045,281.19	695,948	757,526	287,756	17.32	16,614
1990	1,305,068.47	856,908	932,727	372,341	17.52	21,252
1991	1,300,058.50	836,588	910,609	389,449	18.01	21,624

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1992	1,219,900.55	772,441	840,787	379,114	18.25	20,773
1993	948,508.14	587,316	639,282	309,226	18.76	16,483
1994	1,346,970.37	818,554	890,980	455,991	19.04	23,949
1995	1,490,242.60	883,416	961,581	528,662	19.58	27,000
1996	1,388,119.57	805,387	876,648	511,472	19.90	25,702
1997	1,635,845.16	923,271	1,004,962	630,883	20.45	30,850
1998	1,809,642.52	996,751	1,084,944	724,699	20.80	34,841
1999	1,777,573.10	953,846	1,038,243	739,331	21.16	34,940
2000	1,812,165.70	945,407	1,029,057	783,109	21.55	36,339
2001	1,759,663.45	886,870	965,340	794,323	22.14	35,877
2002	1,018,187.03	496,875	540,839	477,348	22.56	21,159
2003	1,416,707.80	667,978	727,081	689,627	22.98	30,010
2004	1,113,175.48	505,827	550,583	562,593	23.42	24,022
2005	1,286,988.26	561,899	611,616	675,372	23.87	28,294
2006	1,351,439.73	565,172	615,179	736,261	24.34	30,249
2007	7,141,718.64	2,839,547	3,090,791	4,050,928	25.00	162,037
2008	3,006,177.69	1,136,936	1,237,532	1,768,645	25.48	69,413
2009	2,205,469.61	789,999	859,898	1,345,571	25.98	51,793
2010	1,431,393.42	483,095	525,839	905,554	26.50	34,172
2011	1,793,119.26	566,984	617,151	1,175,968	27.03	43,506
2012	2,213,259.25	651,584	709,236	1,504,023	27.56	54,573
2013	2,728,981.13	739,281	804,693	1,924,288	28.26	68,092
2014	2,026,062.85	502,464	546,922	1,479,141	28.81	51,341
2015	2,702,732.10	604,331	657,802	2,044,930	29.52	69,273
2016	2,885,706.55	575,698	626,636	2,259,071	30.09	75,077
2017	2,909,271.36	506,795	551,636	2,357,635	30.81	76,522
2018	3,944,065.06	585,694	637,516	3,306,549	31.54	104,837
2019	2,996,283.22	366,745	399,195	2,597,089	32.26	80,505
2020	3,215,045.49	308,323	335,603	2,879,442	33.00	87,256
2021	5,477,668.92	376,864	410,209	5,067,460	33.86	149,659
2022	4,788,689.73	198,252	215,793	4,572,896	34.73	131,670
2023	4,419,420.24	60,988	66,384	4,353,036	35.60	122,276
	89,528,917.29	31,285,954	34,039,212	55,489,705		2,038,722

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2022	273,611.74	11,328	55,832-	329,444	34.73	9,486
2023	346,579.33	4,783	23,574-	370,153	35.60	10,398
	620,191.07	16,111	79,406-	699,597		19,884
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1953	3,598.08	3,123	2,373	1,225	6.07	202
1954	4,598.13	3,960	3,009	1,589	6.38	249
1955	6,231.82	5,326	4,048	2,184	6.69	326
1956	4,305.71	3,650	2,774	1,532	7.01	219
1957	11,662.51	9,807	7,453	4,209	7.32	575
1958	12,720.76	10,605	8,059	4,661	7.65	609
1959	13,199.10	10,912	8,293	4,906	7.97	616
1960	5,317.94	4,358	3,312	2,006	8.30	242
1961	13,670.44	11,106	8,440	5,230	8.63	606
1962	11,279.86	9,080	6,901	4,379	8.97	488
1963	11,748.24	9,371	7,122	4,627	9.31	497
1964	14,664.74	11,588	8,807	5,858	9.65	607
1965	22,422.23	17,548	13,336	9,086	10.00	909
1966	16,631.96	12,890	9,796	6,836	10.35	660
1967	19,774.02	15,170	11,529	8,245	10.71	770
1968	25,903.13	19,670	14,949	10,955	11.07	990
1969	18,671.37	14,028	10,661	8,011	11.44	700
1970	35,677.02	26,517	20,152	15,525	11.81	1,315
1971	22,638.98	16,640	12,646	9,993	12.19	820
1972	19,573.79	14,225	10,811	8,763	12.57	697
1973	9,991.54	7,177	5,454	4,537	12.96	350
1974	76,738.25	54,467	41,393	35,345	13.35	2,648
1975	18,953.79	13,288	10,098	8,855	13.75	644
1976	4,204.92	2,911	2,212	1,993	14.15	141
1977	1,282.67	877	666	616	14.56	42
1978	106.67	72	55	52	14.98	3
1979	917.80	611	464	453	15.40	29
1980	13,158.94	8,631	6,559	6,600	15.83	417
1981	34,600.92	22,363	16,995	17,606	16.27	1,082
1982	31,907.75	23,570	17,913	13,995	14.68	953
1983	29,353.48	21,399	16,263	13,091	15.06	869
1984	30,241.06	21,740	16,522	13,719	15.45	888



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	52,076.41	36,891	28,036	24,040	15.85	1,517
1986	57,093.10	40,034	30,425	26,668	15.98	1,669
1987	72,476.71	49,994	37,994	34,483	16.41	2,101
1988	55,553.29	37,665	28,624	26,929	16.86	1,597
1989	77,468.27	51,578	39,198	38,271	17.32	2,210
1990	81,578.01	53,564	40,707	40,871	17.52	2,333
1991	84,146.69	54,148	41,151	42,996	18.01	2,387
1992	68,592.40	43,433	33,008	35,585	18.25	1,950
1993	74,940.75	46,403	35,265	39,676	18.76	2,115
1994	100,851.42	61,287	46,576	54,275	19.04	2,851
1995	109,229.70	64,751	49,209	60,021	19.58	3,065
1996	203,194.77	117,894	89,596	113,599	19.90	5,708
1997	299,906.31	169,267	128,638	171,268	20.45	8,375
1998	533,596.12	293,905	223,359	310,237	20.80	14,915
1999	406,049.14	217,886	165,587	240,462	21.16	11,364
2000	388,039.32	202,440	153,848	234,191	21.55	10,867
2001	340,512.31	171,618	130,425	210,088	22.14	9,489
2002	448,305.74	218,773	166,261	282,045	22.56	12,502
2003	347,483.17	163,838	124,512	222,971	22.98	9,703
2004	242,424.09	110,158	83,717	158,707	23.42	6,777
2005	425,524.91	185,784	141,190	284,335	23.87	11,912
2006	296,889.38	124,159	94,357	202,532	24.34	8,321
2007	643,068.61	255,684	194,312	448,756	25.00	17,950
2008	809,294.99	306,075	232,608	576,687	25.48	22,633
2009	471,580.35	168,920	128,374	343,206	25.98	13,210
2010	328,439.08	110,848	84,241	244,198	26.50	9,215
2011	616,565.55	194,958	148,162	468,403	27.03	17,329
2012	570,545.16	167,968	127,651	442,894	27.56	16,070
2013	630,471.33	170,795	129,799	500,672	28.26	17,717
2014	753,863.77	186,958	142,083	611,781	28.81	21,235
2015	1,061,735.75	237,404	180,420	881,316	29.52	29,855
2016	2,025,299.02	404,047	307,064	1,718,235	30.09	57,103
2017	650,071.09	113,242	86,061	564,011	30.81	18,306
2018	757,013.57	112,417	85,434	671,580	31.54	21,293
2019	1,537,572.70	188,199	143,026	1,394,547	32.26	43,228
2020	484,236.44	46,438	35,292	448,945	33.00	13,604

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2021	356,974.30	24,560	18,665	338,309	33.86	9,991
2022	708,926.56	29,350	22,305	686,621	34.73	19,770
2023	616,347.06	8,506	6,464	609,883	35.60	17,132
	18,333,684.96	5,648,519	4,292,708	14,040,977		519,532
	108,482,793.32	36,950,584	38,252,514	70,230,279		2,578,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1944	77.12	71	77			
1957	116.57	98	117			
1962	2,143.54	1,726	2,144			
1964	17,858.25	14,112	17,858			
1965	20,848.69	16,316	20,849			
1966	29,660.12	22,987	29,660			
1967	33,765.65	25,904	33,766			
1968	27,806.66	21,115	27,807			
1969	29,223.27	21,955	29,082	141	11.44	12
1970	46,311.14	34,421	45,595	716	11.81	61
1971	42,311.88	31,099	41,195	1,117	12.19	92
1972	30,514.27	22,176	29,375	1,139	12.57	91
1973	21,471.42	15,422	20,429	1,043	12.96	80
1974	24,232.03	17,199	22,782	1,450	13.35	109
1975	33,363.82	23,391	30,985	2,379	13.75	173
1976	7,070.79	4,896	6,485	585	14.15	41
1977	17,741.78	12,126	16,063	1,679	14.56	115
1978	23,200.86	15,645	20,724	2,477	14.98	165
1979	84,936.27	56,501	74,843	10,093	15.40	655
1980	174,756.46	114,618	151,827	22,929	15.83	1,448
1981	85,050.45	54,968	72,813	12,238	16.27	752
1982	129,178.96	95,424	126,402	2,777	14.68	189
1983	63,020.78	45,942	60,856	2,164	15.06	144
1984	58,770.61	42,250	55,966	2,805	15.45	182
1985	123,174.66	87,257	115,584	7,591	15.85	479
1986	140,144.62	98,269	130,171	9,974	15.98	624
1987	136,621.38	94,241	124,835	11,786	16.41	718
1988	175,226.18	118,803	157,371	17,856	16.86	1,059
1989	213,204.99	141,952	188,035	25,170	17.32	1,453
1990	213,839.80	140,407	185,988	27,852	17.52	1,590
1991	78,171.79	50,304	66,634	11,537	18.01	641
1992	96,572.79	61,150	81,001	15,571	18.25	853
1993	33,923.75	21,006	27,825	6,098	18.76	325
1994	111,621.17	67,832	89,853	21,769	19.04	1,143
1995	158,782.21	94,126	124,683	34,100	19.58	1,742
1996	44,689.40	25,929	34,346	10,343	19.90	520
1997	90,310.81	50,971	67,518	22,793	20.45	1,115
1998	55,859.17	30,767	40,755	15,104	20.80	726
1999	104,393.51	56,018	74,203	30,190	21.16	1,427
2000	92,808.40	48,418	64,136	28,672	21.55	1,330
2001	170,226.07	85,794	113,646	56,580	22.14	2,556
2002	54,780.31	26,733	35,411	19,369	22.56	859

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2003	133,116.54	62,764	83,139	49,977	22.98	2,175
2004	229,662.19	104,358	138,236	91,426	23.42	3,904
2005	221,217.95	96,584	127,939	93,279	23.87	3,908
2006	179,440.10	75,042	99,403	80,037	24.34	3,288
2008	542,709.86	205,253	271,885	270,824	25.48	10,629
2009	435,325.89	155,934	206,556	228,770	25.98	8,806
2010	540,006.27	182,252	241,417	298,589	26.50	11,268
2012	185,650.41	54,655	72,398	113,252	27.56	4,109
2013	64,881.01	17,576	23,282	41,599	28.26	1,472
2020	588,922.00	56,478	74,813	514,109	33.00	15,579
2021	64,271.78	4,422	5,858	58,414	33.86	1,725
2022	30,000.44	1,242	1,645	28,355	34.73	816
2023	30,000.98	414	548	29,453	35.60	827
	6,342,987.82	3,027,313	4,006,814	2,336,174		91,975

PNG  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1950	210.21	187	210			
1952	22,767.94	19,917	22,768			
1953	3,309.78	2,873	3,310			
1954	3,622.96	3,120	3,623			
1956	2,279.52	1,932	2,280			
1957	4,295.30	3,612	4,295			
1958	521.21	435	521			
1959	5,057.25	4,181	5,057			
1960	13,525.08	11,085	13,525			
1961	9,232.03	7,500	9,232			
1962	28,588.74	23,014	28,589			
1963	14,420.71	11,502	14,421			
1964	37,674.05	29,771	37,674			
1965	38,252.66	29,937	38,253			
1966	31,145.08	24,137	31,145			
1967	24,126.83	18,509	24,127			
1968	19,829.15	15,057	19,829			
1969	19,895.23	14,947	19,761	134	11.44	12
1970	22,697.47	16,870	22,303	394	11.81	33
1971	20,233.27	14,871	19,660	573	12.19	47
1972	17,248.52	12,535	16,572	677	12.57	54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1973	11,462.25	8,233	10,884	578	12.96	45
1974	24,357.58	17,289	22,857	1,501	13.35	112
1975	16,278.93	11,413	15,089	1,190	13.75	87
1976	24,964.81	17,285	22,852	2,113	14.15	149
1977	43,019.88	29,403	38,872	4,147	14.56	285
1978	25,923.09	17,481	23,111	2,812	14.98	188
1979	50,209.00	33,400	44,157	6,052	15.40	393
1980	157,317.70	103,180	136,410	20,908	15.83	1,321
1981	85,092.09	54,995	72,707	12,386	16.27	761
1984	250.56	180	238	13	15.45	1
1985	76,822.00	54,421	71,948	4,874	15.85	308
1986	6,287.24	4,409	5,829	458	15.98	29
1987	4,510.87	3,112	4,114	397	16.41	24
1988	436.17	296	391	45	16.86	3
1989	61,329.96	40,833	53,984	7,346	17.32	424
1990	113,082.82	74,250	98,163	14,920	17.52	852
1991	3,006.21	1,934	2,557	449	18.01	25
1992	70,075.02	44,372	58,662	11,413	18.25	625
1993	67,033.51	41,507	54,875	12,159	18.76	648
1994	82,507.68	50,140	66,288	16,220	19.04	852
1995	26,754.06	15,860	20,968	5,786	19.58	296
1996	1,224.19	710	939	286	19.90	14
1997	216,506.32	122,196	161,550	54,956	20.45	2,687
1998	256,534.50	141,299	186,805	69,729	20.80	3,352
1999	8,423.67	4,520	5,976	2,448	21.16	116
2000	84,528.22	44,098	58,300	26,228	21.55	1,217
2001	118,285.79	59,616	78,816	39,470	22.14	1,783
2002	169,451.05	82,692	109,324	60,127	22.56	2,665
2003	148,208.91	69,881	92,387	55,822	22.98	2,429
2004	219,993.94	99,965	132,159	87,834	23.42	3,750
2007	122,097.83	48,546	64,181	57,917	25.00	2,317
2009	114,031.89	40,846	54,001	60,031	25.98	2,311
2010	62,504.19	21,095	27,889	34,615	26.50	1,306
2018	45.98	7	9	37	31.54	1
2021	6,060.85	417	551	5,510	33.86	163
2022	19,000.02	787	1,040	17,960	34.73	517
2023	18,999.99	262	346	18,654	35.60	524
	2,855,551.76	1,626,922	2,136,382	719,170		32,726

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1971	4,968.55	3,652	4,792	177	12.19	15
1972	11,988.91	8,713	11,432	557	12.57	44
1973	16,058.19	11,534	15,133	925	12.96	71
1974	23,468.94	16,658	21,856	1,613	13.35	121
1975	11,865.54	8,319	10,915	951	13.75	69
1976	6,583.75	4,559	5,982	602	14.15	43
1977	3,863.61	2,641	3,465	398	14.56	27
1978	5,202.81	3,509	4,604	599	14.98	40
1979	5,677.30	3,777	4,956	722	15.40	47
1980	25,101.07	16,463	21,600	3,501	15.83	221
1981	21,833.05	14,111	18,514	3,319	16.27	204
1982	13,732.01	10,144	13,309	423	14.68	29
1983	18,443.15	13,445	17,641	803	15.06	53
1984	28,887.11	20,767	27,247	1,640	15.45	106
1985	25,072.74	17,762	23,305	1,768	15.85	112
1986	26,946.24	18,895	24,791	2,155	15.98	135
1987	27,368.84	18,879	24,770	2,599	16.41	158
1988	27,093.60	18,369	24,101	2,993	16.86	178
1989	33,117.71	22,050	28,931	4,187	17.32	242
1990	49,114.89	32,249	42,312	6,803	17.52	388
1991	52,594.21	33,844	44,405	8,189	18.01	455
1992	51,075.96	32,341	42,433	8,643	18.25	474
1993	54,447.82	33,714	44,234	10,213	18.76	544
1994	58,261.39	35,405	46,453	11,808	19.04	620
1995	71,868.19	42,603	55,897	15,971	19.58	816
1996	66,416.54	38,535	50,560	15,857	19.90	797
1997	69,479.97	39,214	51,451	18,029	20.45	882
1998	43,006.89	23,688	31,080	11,927	20.80	573
1999	67,802.73	36,383	47,736	20,066	21.16	948
2000	15,166.98	7,913	10,382	4,785	21.55	222
2001	23,541.63	11,865	15,567	7,974	22.14	360
2002	27,333.17	13,339	17,501	9,832	22.56	436
2003	3,460.80	1,632	2,141	1,320	22.98	57
2004	30,471.60	13,846	18,167	12,305	23.42	525
2005	306.59	134	176	131	23.87	5
2006	27,829.29	11,638	15,270	12,560	24.34	516
2007	1,440.86	573	752	689	25.00	28
2008	23,288.84	8,808	11,557	11,732	25.48	460
2009	15,648.94	5,605	7,354	8,295	25.98	319
2010	25,692.68	8,671	11,377	14,316	26.50	540
2011	17,905.52	5,662	7,429	10,477	27.03	388
2012	25,067.10	7,380	9,683	15,384	27.56	558

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2013	43,102.38	11,676	15,320	27,783	28.26	983
2014	31,955.80	7,925	10,398	21,558	28.81	748
2015	28,077.76	6,278	8,237	19,841	29.52	672
2016	18,468.61	3,684	4,834	13,635	30.09	453
2017	39,898.29	6,950	9,119	30,780	30.81	999
2018	118,875.05	17,653	23,162	95,713	31.54	3,035
2019	2,661.57	326	428	2,234	32.26	69
2020	28,753.05	2,757	3,617	25,136	33.00	762
2021	22,635.34	1,557	2,043	20,592	33.86	608
2022	16,999.17	704	924	16,075	34.73	463
2023	16,998.99	235	308	16,691	35.60	469
	1,526,921.72	739,034	969,650	557,272		22,087
	10,725,461.30	5,393,269	7,112,846	3,612,616		146,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 1.37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	692.34	692	692			
1907	1,520.99	1,521	1,521			
1908	705.13	705	705			
1909	1,020.38	1,020	1,020			
1910	420.02	420	420			
1911	910.18	910	910			
1912	1,178.42	1,178	1,178			
1913	1,031.57	1,032	1,032			
1914	1,043.99	1,044	1,044			
1915	662.27	662	662			
1916	1,267.86	1,268	1,268			
1917	1,429.46	1,429	1,429			
1918	847.77	848	848			
1919	1,246.93	1,247	1,247			
1920	1,202.69	1,203	1,203			
1921	1,771.84	1,772	1,772			
1922	2,993.44	2,993	2,993			
1923	4,268.03	4,268	4,268			
1924	4,363.19	4,363	4,363			
1925	4,562.40	4,562	4,562			
1926	4,125.81	4,126	4,126			
1927	4,046.47	4,046	4,046			
1928	3,218.29	3,218	3,218			
1929	3,659.70	3,660	3,660			
1930	2,560.18	2,560	2,560			
1931	2,056.53	2,057	2,057			
1932	1,036.92	1,033	1,037			
1933	897.90	890	898			
1934	1,062.87	1,048	1,063			
1935	1,131.34	1,108	1,131			
1936	1,458.11	1,420	1,458			
1937	1,915.95	1,855	1,916			
1938	1,511.93	1,455	1,512			
1939	1,485.10	1,420	1,485			
1940	1,675.31	1,592	1,675			
1941	2,056.13	1,942	2,056			
1942	1,792.77	1,682	1,793			
1943	1,176.54	1,097	1,177			
1944	2,288.41	2,119	2,288			
1945	2,543.53	2,339	2,544			
1946	3,909.96	3,572	3,910			
1947	8,406.58	7,626	8,407			



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	8,092.82	7,291	8,073	20	4.56	4
1949	9,328.14	8,343	9,237	91	4.86	19
1950	9,753.17	8,659	9,587	166	5.16	32
1951	12,745.92	11,233	12,437	309	5.46	57
1952	13,269.42	11,608	12,852	417	5.76	72
1953	10,736.31	9,320	10,319	417	6.07	69
1954	9,055.01	7,799	8,635	420	6.38	66
1955	14,725.71	12,584	13,933	793	6.69	119
1956	18,894.00	16,015	17,732	1,162	7.01	166
1957	20,722.47	17,425	19,293	1,429	7.32	195
1958	19,731.26	16,450	18,213	1,518	7.65	198
1959	28,028.16	23,172	25,656	2,372	7.97	298
1960	21,073.44	17,271	19,122	1,951	8.30	235
1961	13,972.22	11,351	12,568	1,404	8.63	163
1962	14,410.25	11,600	12,844	1,567	8.97	175
1963	17,619.76	14,054	15,561	2,059	9.31	221
1964	20,002.34	15,806	17,500	2,502	9.65	259
1965	21,037.41	16,464	18,229	2,808	10.00	281
1966	22,406.65	17,365	19,227	3,180	10.35	307
1967	24,123.21	18,507	20,491	3,632	10.71	339
1968	28,774.01	21,850	24,192	4,582	11.07	414
1969	29,728.28	22,335	24,729	4,999	11.44	437
1970	24,363.35	18,108	20,049	4,314	11.81	365
1971	31,661.94	23,272	25,767	5,895	12.19	484
1972	37,632.54	27,349	30,281	7,352	12.57	585
1973	46,100.26	33,112	36,662	9,439	12.96	728
1974	40,774.13	28,941	32,044	8,731	13.35	654
1975	28,182.10	19,758	21,876	6,306	13.75	459
1976	20,468.59	14,172	15,691	4,777	14.15	338
1977	30,053.83	20,541	22,743	7,311	14.56	502
1978	40,324.48	27,193	30,108	10,216	14.98	682
1979	68,107.72	45,307	50,164	17,944	15.40	1,165
1980	130,072.87	85,311	94,457	35,616	15.83	2,250
1981	109,546.56	70,800	78,390	31,157	16.27	1,915
1982	188,537.85	139,273	154,203	34,334	14.68	2,339
1983	140,248.01	102,241	113,201	27,047	15.06	1,796
1984	95,746.08	68,832	76,211	19,535	15.45	1,264
1985	156,021.44	110,526	122,375	33,647	15.85	2,123
1986	141,803.14	99,432	110,091	31,712	15.98	1,984
1987	167,018.76	115,210	127,561	39,458	16.41	2,405
1988	175,553.88	119,026	131,786	43,768	16.86	2,596
1989	244,082.84	162,510	179,931	64,151	17.32	3,704

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	198,898.48	130,597	144,597	54,301	17.52	3,099
1991	127,099.09	81,788	90,556	36,543	18.01	2,029
1992	193,047.77	122,238	135,342	57,706	18.25	3,162
1993	109,740.00	67,951	75,236	34,504	18.76	1,839
1994	158,377.76	96,246	106,564	51,814	19.04	2,721
1995	224,399.16	133,024	147,284	77,115	19.58	3,938
1996	145,457.12	84,394	93,441	52,016	19.90	2,614
1997	182,836.11	103,193	114,256	68,581	20.45	3,354
1998	241,962.84	133,273	147,560	94,403	20.80	4,539
1999	162,361.07	87,123	96,463	65,898	21.16	3,114
2000	129,227.62	67,418	74,645	54,582	21.55	2,533
2001	174,752.35	88,075	97,517	77,236	22.14	3,489
2002	177,571.81	86,655	95,945	81,627	22.56	3,618
2003	462,297.93	217,973	241,340	220,958	22.98	9,615
2004	581,368.24	264,174	292,494	288,874	23.42	12,335
2005	460,489.29	201,050	222,603	237,886	23.87	9,966
2006	270,621.17	113,174	125,307	145,315	24.34	5,970
2008	799,950.34	302,541	334,974	464,976	25.48	18,249
2009	189,047.86	67,717	74,976	114,071	25.98	4,391
2010	213,406.96	72,025	79,746	133,661	26.50	5,044
2011	310,454.20	98,166	108,690	201,765	27.03	7,464
2012	513,719.92	151,239	167,452	346,268	27.56	12,564
2013	417,708.60	113,157	125,288	292,421	28.26	10,348
2014	466,595.78	115,716	128,121	338,475	28.81	11,749
2015	456,706.02	102,119	113,066	343,640	29.52	11,641
2016	686,073.08	136,872	151,545	534,528	30.09	17,764
2017	746,553.29	130,050	143,992	602,562	30.81	19,557
2018	883,442.23	131,191	145,255	738,187	31.54	23,405
2019	540,731.97	66,186	73,281	467,451	32.26	14,490
2020	217,181.25	20,828	23,061	194,120	33.00	5,882
2021	274,629.53	18,895	20,921	253,709	33.86	7,493
2022	249,998.30	10,350	11,460	238,539	34.73	6,868
2023	249,999.76	3,450	3,820	246,180	35.60	6,915
	13,608,392.46	5,351,266	5,917,975	7,690,417		294,223

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1959	245.76	203	246			
1960	2,151.30	1,763	2,151			
1961	75,690.37	61,490	75,690			
1962	16,927.20	13,626	16,927			
1963	22,943.49	18,300	22,943			
1964	28,400.21	22,442	28,400			
1965	29,395.47	23,005	29,395			
1966	36,408.56	28,217	36,408			
1967	32,174.73	24,683	31,848	326	10.71	30
1968	26,931.71	20,451	26,388	544	11.07	49
1969	37,722.84	28,341	36,568	1,155	11.44	101
1970	19,650.04	14,605	18,845	805	11.81	68
1971	9,667.21	7,105	9,168	500	12.19	41
1972	13,313.98	9,676	12,485	829	12.57	66
1973	38,836.17	27,894	35,991	2,845	12.96	220
1974	144,406.45	102,497	132,251	12,155	13.35	910
1975	99,258.76	69,589	89,790	9,469	13.75	689
1976	162,178.02	112,290	144,887	17,291	14.15	1,222
1977	227,638.93	155,587	200,753	26,886	14.56	1,847
1978	126,268.54	85,149	109,867	16,401	14.98	1,095
1979	78,656.93	52,324	67,513	11,144	15.40	724
1980	57,030.55	37,405	48,263	8,767	15.83	554
1981	109,907.92	71,033	91,653	18,255	16.27	1,122
1985	24,654.43	17,465	22,535	2,119	15.85	134
1986	27,447.15	19,246	24,833	2,614	15.98	164
1988	68,000.86	46,105	59,489	8,512	16.86	505
1989	58,448.77	38,915	50,212	8,237	17.32	476
1990	51,140.66	33,579	43,327	7,814	17.52	446
1991	39,011.61	25,104	32,392	6,620	18.01	368
1992	35,854.73	22,703	29,294	6,561	18.25	360
1993	51,676.44	31,998	41,287	10,390	18.76	554
1994	71,235.62	43,290	55,857	15,379	19.04	808
1995	49,500.84	29,344	37,862	11,638	19.58	594
1996	45,909.70	26,637	34,370	11,540	19.90	580
1997	34,534.58	19,491	25,149	9,385	20.45	459
1998	49,970.37	27,524	35,514	14,456	20.80	695
1999	46,832.83	25,130	32,425	14,408	21.16	681
2000	39,699.21	20,711	26,723	12,976	21.55	602
2001	45,124.99	22,743	29,345	15,780	22.14	713
2002	66,517.98	32,461	41,884	24,634	22.56	1,092
2003	78,667.19	37,092	47,860	30,808	22.98	1,341
2004	165,793.01	75,336	97,206	68,587	23.42	2,929

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2005	119,365.27	52,115	67,244	52,122	23.87	2,184
2006	70,424.87	29,452	38,002	32,423	24.34	1,332
2007	93,502.87	37,177	47,969	45,534	25.00	1,821
2008	109,845.80	41,544	53,604	56,242	25.48	2,207
2009	119,208.92	42,701	55,097	64,112	25.98	2,468
2010	90,572.74	30,568	39,442	51,131	26.50	1,929
2011	78,430.71	24,800	31,999	46,431	27.03	1,718
2012	113,394.32	33,383	43,074	70,320	27.56	2,552
2013	103,879.46	28,141	36,310	67,569	28.26	2,391
2014	114,396.21	28,370	36,606	77,791	28.81	2,700
2015	113,875.06	25,462	32,853	81,022	29.52	2,745
2016	95,701.05	19,092	24,634	71,067	30.09	2,362
2017	26,020.32	4,533	5,849	20,171	30.81	655
2018	56,220.18	8,349	10,773	45,448	31.54	1,441
2019	45,274.31	5,542	7,151	38,124	32.26	1,182
2020	1,226.17	118	152	1,074	33.00	33
2021	447.76	31	40	408	33.86	12
	3,797,612.13	1,993,927	2,566,794	1,230,818		51,971

CPG

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1965	1,895.12	1,483	1,707	188	10.00	19
1966	4,989.88	3,867	4,450	540	10.35	52
1967	7,905.20	6,065	6,980	925	10.71	86
1968	7,544.59	5,729	6,593	951	11.07	86
1969	7,037.34	5,287	6,085	953	11.44	83
1970	6,684.62	4,968	5,717	967	11.81	82
1971	4,822.66	3,545	4,080	743	12.19	61
1972	5,439.90	3,953	4,549	891	12.57	71
1973	14,933.80	10,726	12,344	2,590	12.96	200
1974	7,861.73	5,580	6,422	1,440	13.35	108
1975	9,613.04	6,740	7,757	1,856	13.75	135
1976	4,932.44	3,415	3,930	1,002	14.15	71
1977	4,347.30	2,971	3,419	928	14.56	64
1978	3,525.43	2,377	2,736	790	14.98	53
1979	2,829.16	1,882	2,166	663	15.40	43
1980	3,571.30	2,342	2,695	876	15.83	55
1981	10,155.76	6,564	7,554	2,602	16.27	160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1982	8,768.97	6,478	7,455	1,314	14.68	90
1983	7,863.13	5,732	6,597	1,266	15.06	84
1984	27,433.37	19,722	22,697	4,736	15.45	307
1985	14,612.72	10,352	11,914	2,699	15.85	170
1986	17,814.51	12,492	14,376	3,438	15.98	215
1987	8,715.77	6,012	6,919	1,797	16.41	110
1988	6,897.76	4,677	5,382	1,515	16.86	90
1989	18,499.00	12,317	14,175	4,324	17.32	250
1990	17,820.76	11,701	13,466	4,355	17.52	249
1991	13,760.77	8,855	10,191	3,570	18.01	198
1992	16,073.60	10,178	11,713	4,360	18.25	239
1993	6,559.93	4,062	4,675	1,885	18.76	100
1994	29,217.11	17,755	20,433	8,784	19.04	461
1995	25,165.33	14,918	17,168	7,997	19.58	408
1996	58,774.81	34,101	39,245	19,530	19.90	981
1997	115,510.48	65,194	75,028	40,482	20.45	1,980
1998	69,851.40	38,474	44,278	25,574	20.80	1,230
1999	54,506.47	29,248	33,660	20,847	21.16	985
2000	47,330.67	24,692	28,417	18,914	21.55	878
2001	65,564.04	33,044	38,028	27,536	22.14	1,244
2002	94,751.21	46,239	53,214	41,537	22.56	1,841
2003	27,748.85	13,084	15,058	12,691	22.98	552
2004	181,730.07	82,578	95,034	86,696	23.42	3,702
2005	3,879.80	1,694	1,950	1,930	23.87	81
2006	111,923.85	46,807	53,868	58,056	24.34	2,385
2007	9,306.75	3,700	4,258	5,049	25.00	202
2008	78,534.49	29,702	34,182	44,352	25.48	1,741
2009	77,935.00	27,916	32,127	45,808	25.98	1,763
2010	77,881.91	26,285	30,250	47,632	26.50	1,797
2011	36,000.84	11,383	13,100	22,901	27.03	847
2012	9,612.23	2,830	3,257	6,355	27.56	231
2013	1,472.30	399	459	1,013	28.26	36
2014	2,742.40	680	783	1,960	28.81	68
2015	4,238.77	948	1,091	3,148	29.52	107
2016	13,257.55	2,645	3,044	10,214	30.09	339
2017	6,407.77	1,116	1,284	5,123	30.81	166
2018	19,731.53	2,930	3,372	16,360	31.54	519

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	1,948.17	238	274	1,674	32.26	52
2020	29,120.23	2,793	3,214	25,906	33.00	785
2021	20,518.00	1,412	1,625	18,893	33.86	558
	1,547,571.59	752,877	866,444	681,128		29,470
	18,953,576.18	8,098,070	9,351,213	9,602,363		375,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.6	1.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	637	692			
1956	2,239.85	2,019	2,240			
1957	4,785.87	4,284	4,786			
1960	16,750.58	14,666	16,751			
1961	12,800.59	11,122	12,801			
1962	22,033.72	18,998	21,897	137	6.20	22
1963	24,186.10	20,687	23,844	342	6.51	53
1964	21,937.83	18,613	21,453	485	6.82	71
1965	14,345.92	12,070	13,912	434	7.14	61
1966	22,819.15	19,031	21,935	884	7.47	118
1967	33,625.63	27,790	32,031	1,595	7.81	204
1968	78,227.64	64,060	73,835	4,392	8.15	539
1969	79,698.42	64,644	74,508	5,190	8.50	611
1970	56,628.40	45,466	52,404	4,224	8.87	476
1971	50,484.00	40,118	46,240	4,244	9.24	459
1972	74,487.40	58,547	67,481	7,006	9.63	728
1973	5,856.45	4,551	5,245	611	10.03	61
1974	2,435.60	1,871	2,157	279	10.44	27
1975	3,447.78	2,616	3,015	433	10.86	40
1976	1,925.80	1,442	1,662	264	11.30	23
1979	129,595.68	93,050	107,249	22,347	12.69	1,761
1980	273,942.52	193,707	223,266	50,677	13.18	3,845
1981	280,781.60	195,424	225,245	55,537	13.68	4,060
1982	232,089.47	177,224	204,268	27,822	12.85	2,165
1983	89,210.82	67,203	77,458	11,753	13.26	886
1984	47,248.78	35,087	40,441	6,808	13.69	497
1985	101,055.89	73,922	85,202	15,854	14.13	1,122
1986	78,585.49	56,582	65,216	13,369	14.58	917
1987	157,570.97	111,576	128,602	28,969	15.05	1,925
1988	283,620.35	197,343	227,457	56,164	15.52	3,619
1989	183,420.00	125,294	144,413	39,007	16.01	2,436
1990	203,975.86	136,664	157,518	46,457	16.50	2,816
1991	221,578.38	145,466	167,664	53,915	17.00	3,171
1992	121,714.83	78,214	90,149	31,566	17.52	1,802
1993	67,829.07	42,617	49,120	18,709	18.04	1,037
1994	215,739.93	132,378	152,578	63,162	18.58	3,399
1995	283,678.95	169,782	195,690	87,989	19.12	4,602
1996	638,322.65	372,142	428,929	209,393	19.67	10,645
1997	114,991.22	65,212	75,163	39,828	20.23	1,969
1998	89,135.98	49,096	56,588	32,548	20.80	1,565
1999	211,901.85	113,177	130,447	81,454	21.37	3,812
2000	61,111.51	31,595	36,416	24,695	21.95	1,125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2001	5,688.76	2,842	3,276	2,413	22.55	107
2002	124,248.21	60,111	69,284	54,965	22.94	2,396
2005	16,976.59	7,286	8,398	8,579	24.60	349
2007	36,240.36	14,112	16,265	19,975	25.87	772
2008	123,273.33	45,660	52,628	70,646	26.34	2,682
2012	13,100.09	3,766	4,341	8,759	28.50	307
2014	217,660.91	52,935	61,013	156,648	29.56	5,299
2015	137,276.88	30,338	34,967	102,309	29.96	3,415
2016	122,361.10	24,130	27,812	94,549	30.52	3,098
2017	414,834.73	72,015	83,004	331,831	30.95	10,722
2018	224,701.21	33,615	38,745	185,957	31.26	5,949
2019	903,092.59	112,525	129,696	773,397	31.60	24,475
2020	3,023,610.46	299,337	345,015	2,678,596	31.84	84,127
2021	1,049,172.82	76,590	88,277	960,895	31.75	30,264
	11,028,748.10	3,931,249	4,530,688	6,498,060		236,631

PNG

SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1954	860.15	787	860			
1956	7,054.30	6,360	7,054			
1957	11,192.51	10,019	11,193			
1958	5,050.93	4,489	5,051			
1959	689.61	608	690			
1960	32,725.24	28,653	32,725			
1961	10,605.59	9,215	10,606			
1962	22,867.17	19,717	22,867			
1963	60,787.04	51,993	60,787			
1964	79,108.77	67,119	79,109			
1965	131,939.84	111,005	131,940			
1966	124,040.09	103,449	123,686	354	7.47	47
1967	208,085.37	171,970	205,612	2,474	7.81	317
1968	233,579.88	191,276	228,694	4,886	8.15	600
1969	194,219.76	157,534	188,352	5,868	8.50	690
1970	271,294.84	217,820	260,431	10,864	8.87	1,225
1971	229,764.59	182,587	218,306	11,459	9.24	1,240
1972	257,964.38	202,760	242,425	15,539	9.63	1,614
1973	109,357.30	84,983	101,608	7,750	10.03	773
1974	90,753.81	69,699	83,334	7,420	10.44	711



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1975	52,979.89	40,194	48,057	4,923	10.86	453
1976	53,093.99	39,762	47,540	5,554	11.30	492
1977	29,803.40	22,021	26,329	3,475	11.75	296
1978	50,738.04	36,971	44,203	6,535	12.21	535
1979	92,133.69	66,152	79,093	13,041	12.69	1,028
1980	491,009.86	347,198	415,119	75,891	13.18	5,758
1981	230,826.16	160,655	192,083	38,743	13.68	2,832
1982	80,975.76	61,833	73,929	7,047	12.85	548
1983	42,059.45	31,683	37,881	4,178	13.26	315
1984	46,511.61	34,540	41,297	5,215	13.69	381
1985	72,222.02	52,830	63,165	9,057	14.13	641
1986	43,855.97	31,576	37,753	6,103	14.58	419
1987	107,897.65	76,402	91,348	16,550	15.05	1,100
1988	160,625.82	111,763	133,627	26,999	15.52	1,740
1989	30,425.01	20,783	24,849	5,576	16.01	348
1990	108,749.56	72,862	87,116	21,634	16.50	1,311
1991	127,229.75	83,526	99,866	27,364	17.00	1,610
1992	44,347.42	28,498	34,073	10,275	17.52	586
1993	29,918.28	18,798	22,475	7,443	18.04	413
1994	29,674.28	18,208	21,770	7,904	18.58	425
1995	34,913.41	20,896	24,984	9,930	19.12	519
1996	42,589.04	24,829	29,686	12,903	19.67	656
1997	147,679.42	83,749	100,132	47,547	20.23	2,350
1998	59,434.64	32,737	39,141	20,293	20.80	976
1999	107,844.18	57,600	68,868	38,976	21.37	1,824
2000	88,357.27	45,681	54,617	33,740	21.95	1,537
2001	82,991.73	41,454	49,563	33,428	22.55	1,482
2002	24,753.36	11,976	14,319	10,435	22.94	455
2003	6,572.47	3,059	3,657	2,915	23.55	124
2004	11,171.29	4,989	5,965	5,206	24.17	215
2005	8,155.02	3,500	4,185	3,970	24.60	161
2006	8,567.60	3,508	4,194	4,373	25.24	173
2007	26,075.02	10,154	12,140	13,935	25.87	539
2008	31,803.84	11,780	14,084	17,719	26.34	673
2009	68,220.04	23,836	28,499	39,721	27.00	1,471
2010	60,218.85	19,836	23,716	36,502	27.48	1,328
2011	489,447.99	151,142	180,709	308,739	27.98	11,034
2012	154,849.37	44,519	53,228	101,621	28.50	3,566
2013	5,908.18	1,569	1,876	4,032	29.03	139
2014	69,835.34	16,984	20,306	49,529	29.56	1,676

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2015	3,012,389.09	665,738	795,973	2,216,416	29.96	73,979
2016	2,481,717.48	489,395	585,133	1,896,585	30.52	62,142
2017	56,121.74	9,743	11,649	44,473	30.95	1,437
	11,086,635.15	4,826,972	5,763,527	5,323,108		196,904

CPG  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1940	90.00	90	90			
1942	90.00	89	90			
1943	132.66	130	133			
1944	519.95	508	520			
1945	66.33	64	66			
1946	197.92	191	198			
1947	210.99	202	211			
1948	189.93	181	190			
1949	87.26	83	87			
1950	87.44	82	87			
1951	87.28	82	87			
1953	1,265.02	1,165	1,265			
1955	1,296.62	1,177	1,289	8	4.14	2
1956	1,460.37	1,317	1,442	19	4.43	4
1957	7,995.25	7,157	7,835	160	4.72	34
1958	2,885.06	2,564	2,807	78	5.01	16
1959	2,623.82	2,315	2,534	89	5.30	17
1960	13,164.96	11,527	12,619	546	5.60	98
1961	21,807.35	18,948	20,743	1,064	5.90	180
1962	5,144.51	4,436	4,856	288	6.20	46
1963	11,141.18	9,529	10,432	709	6.51	109
1964	27,223.97	23,098	25,287	1,937	6.82	284
1965	25,450.83	21,413	23,442	2,009	7.14	281
1966	44,735.37	37,309	40,844	3,891	7.47	521
1967	40,165.22	33,194	36,339	3,826	7.81	490
1968	46,527.03	38,101	41,711	4,816	8.15	591
1969	40,719.90	33,028	36,157	4,562	8.50	537
1970	46,369.74	37,230	40,758	5,612	8.87	633
1971	37,753.88	30,002	32,845	4,909	9.24	531
1972	16,346.27	12,848	14,065	2,281	9.63	237
1973	17,281.90	13,430	14,703	2,579	10.03	257

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1974	15,500.00	11,904	13,032	2,468	10.44	236
1975	23,356.27	17,720	19,399	3,957	10.86	364
1976	7,679.24	5,751	6,296	1,383	11.30	122
1977	8,292.18	6,127	6,708	1,585	11.75	135
1978	4,682.18	3,412	3,735	947	12.21	78
1979	8,792.04	6,313	6,911	1,881	12.69	148
1980	17,159.04	12,133	13,283	3,876	13.18	294
1981	98,862.58	68,808	75,328	23,535	13.68	1,720
1982	107,317.69	81,948	89,713	17,605	12.85	1,370
1983	82,054.88	61,812	67,669	14,386	13.26	1,085
1984	56,055.83	41,627	45,571	10,485	13.69	766
1985	108,966.47	79,709	87,262	21,705	14.13	1,536
1986	78,897.92	56,807	62,190	16,708	14.58	1,146
1987	101,101.12	71,590	78,373	22,728	15.05	1,510
1988	89,032.58	61,949	67,819	21,214	15.52	1,367
1989	201,578.11	137,698	150,745	50,833	16.01	3,175
1990	181,749.75	121,772	133,310	48,439	16.50	2,936
1991	168,687.80	110,744	121,237	47,450	17.00	2,791
1992	259,022.46	166,448	182,219	76,803	17.52	4,384
1993	307,081.30	192,939	211,221	95,861	18.04	5,314
1994	257,960.73	158,285	173,283	84,678	18.58	4,557
1995	299,469.26	179,232	196,215	103,255	19.12	5,400
1996	383,632.67	223,658	244,850	138,782	19.67	7,056
1997	265,781.91	150,725	165,007	100,775	20.23	4,981
1998	699,360.80	385,208	421,708	277,653	20.80	13,349
1999	743,037.99	396,857	434,460	308,578	21.37	14,440
2000	582,884.63	301,351	329,905	252,980	21.95	11,525
2001	498,094.90	248,798	272,372	225,723	22.55	10,010
2002	223,078.26	107,925	118,151	104,927	22.94	4,574
2003	700,236.52	325,890	356,769	343,467	23.55	14,585
2004	1,411,277.60	630,277	689,998	721,280	24.17	29,842
2005	492,523.31	211,391	231,421	261,102	24.60	10,614
2006	776,322.51	317,904	348,026	428,296	25.24	16,969
2007	643,709.12	250,660	274,411	369,298	25.87	14,275
2008	820,138.66	303,779	332,563	487,576	26.34	18,511
2009	486,920.76	170,130	186,250	300,670	27.00	11,136
2010	543,937.56	179,173	196,150	347,787	27.48	12,656
2011	987,719.26	305,008	333,908	653,811	27.98	23,367
2012	353,222.86	101,552	111,174	242,049	28.50	8,493
2013	398,558.63	105,857	115,887	282,671	29.03	9,737
2014	361,466.55	87,909	96,239	265,228	29.56	8,973
2015	393,127.17	86,881	95,113	298,014	29.96	9,947

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2016	446,979.04	88,144	96,496	350,483	30.52	11,484
2017	844,671.07	146,635	160,529	684,142	30.95	22,105
2018	1,108,263.63	165,796	181,506	926,758	31.26	29,647
2019	573,973.60	71,517	78,293	495,680	31.60	15,686
2020	121,553.14	12,034	13,174	108,379	31.84	3,404
2021	35,273.65	2,575	2,819	32,455	31.75	1,022
	17,792,163.24	7,373,852	8,072,432	9,719,731		383,690
	39,907,546.49	16,132,073	18,366,647	21,540,899		817,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 2.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,526	3,360-	5,328	10.35	515
1967	207.34	159	350-	557	10.71	52
1968	820.82	623	1,372-	2,192	11.07	198
1969	4,348.68	3,267	7,193-	11,542	11.44	1,009
1970	585.40	435	958-	1,543	11.81	131
1971	1,925.29	1,415	3,115-	5,041	12.19	414
1972	16,780.77	12,195	26,850-	43,630	12.57	3,471
2004	19,260.94	8,752	19,269-	38,530	23.42	1,645
2005	22,925.98	10,009	22,037-	44,963	23.87	1,884
	68,823.91	38,381	84,503-	153,327		9,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 13.54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,066	2,275			
1956	989.22	892	989			
1957	545.83	489	546			
1958	236.59	210	237			
1959	739.15	652	739			
1960	6,231.82	5,456	6,232			
1961	5,465.73	4,749	5,429	37	5.90	6
1962	1,776.66	1,532	1,751	25	6.20	4
1963	1,519.13	1,299	1,485	34	6.51	5
1964	1,895.48	1,608	1,838	57	6.82	8
1965	611.14	514	588	24	7.14	3
1966	1,500.19	1,251	1,430	70	7.47	9
1967	7,810.50	6,455	7,379	432	7.81	55
1968	5,156.86	4,223	4,827	329	8.15	40
1969	2,743.23	2,225	2,543	200	8.50	24
1970	1,104.82	887	1,014	91	8.87	10
1971	31,924.90	25,370	29,001	2,923	9.24	316
1972	2,029.09	1,595	1,823	206	9.63	21
1973	5,741.28	4,462	5,101	641	10.03	64
1974	677.56	520	594	83	10.44	8
1975	501.75	381	436	66	10.86	6
1976	3,733.18	2,796	3,196	537	11.30	48
1977	1,421.54	1,050	1,200	221	11.75	19
1978	182.88	133	152	31	12.21	3
1979	5,235.99	3,759	4,297	939	12.69	74
1980	17,091.10	12,085	13,815	3,276	13.18	249
1981	121,509.06	84,570	96,675	24,834	13.68	1,815
1982	95,200.74	72,695	83,100	12,100	12.85	942
1983	6,768.10	5,098	5,828	940	13.26	71
1984	6,649.28	4,938	5,645	1,004	13.69	73
1985	25,257.56	18,476	21,121	4,137	14.13	293
1986	23,743.92	17,096	19,543	4,201	14.58	288
1987	25,830.88	18,291	20,909	4,922	15.05	327
1988	26,270.40	18,279	20,895	5,375	15.52	346
1989	52,802.47	36,069	41,232	11,571	16.01	723
1990	55,497.04	37,183	42,505	12,992	16.50	787
1991	30,826.21	20,237	23,134	7,693	17.00	453
1992	56,752.96	36,469	41,689	15,064	17.52	860
1993	45,455.69	28,560	32,648	12,808	18.04	710
1994	30,338.27	18,616	21,281	9,058	18.58	488
1995	22,678.63	13,573	15,516	7,163	19.12	375

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	13,021	14,885	7,450	19.67	379
1997	8,544.26	4,845	5,539	3,006	20.23	149
1998	8,784.27	4,838	5,531	3,254	20.80	156
1999	13,041.26	6,965	7,962	5,079	21.37	238
2000	2,551.99	1,319	1,508	1,044	21.95	48
2004	347.18	155	177	170	24.17	7
2005	3,317.00	1,424	1,628	1,689	24.60	69
2006	3,670.43	1,503	1,718	1,952	25.24	77
2010	54.74	18	21	34	27.48	1
2012	115,202.00	33,121	37,862	77,340	28.50	2,714
2013	22,348.33	5,936	6,786	15,563	29.03	536
2014	10,178.04	2,475	2,829	7,349	29.56	249
2015	499.19	110	126	373	29.96	12
2017	320.08	56	64	256	30.95	8
2018	5,899.53	883	1,009	4,890	31.26	156
2019	1,261.22	157	179	1,082	31.60	34
	953,217.86	593,776	678,603	274,615		14,356

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 1.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	276	291			
1990	10,556.06	9,937	10,556			
1991	4,510.10	4,207	4,510			
1992	3,050.56	2,825	3,051			
1993	5,858.48	5,361	5,858			
1994	335.37	304	335			
1997	104.02	90	104			
	24,705.16	23,000	24,705			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,126	1,126			
1953	30,125.92	30,126	30,126			
1954	5,517.65	5,518	5,518			
1955	601.79	602	602			
1956	8,337.58	8,338	8,338			
1957	1,905.18	1,905	1,905			
1958	651.12	651	651			
1959	15,785.61	15,718	15,786			
1960	2,005.39	1,984	2,005			
1961	1,960.14	1,924	1,960			
1962	288.11	281	288			
1963	1,039.65	1,005	1,040			
1964	5,769.25	5,530	5,769			
1965	1,751.72	1,666	1,752			
1966	3,912.12	3,690	3,912			
1967	4,863.78	4,552	4,864			
1968	8,062.42	7,493	8,062			
1969	1,581.42	1,459	1,581			
1970	2,285.43	2,095	2,285			
1971	10,974.98	9,990	10,975			
1972	4,046.99	3,658	4,047			
1974	1,652.12	1,472	1,652			
1975	8,480.27	7,501	8,480			
1976	7,949.17	6,979	7,949			
1977	2,458.86	2,141	2,459			
1978	1,265.56	1,093	1,266			
1979	752.79	645	753			
1980	1,718.37	1,458	1,712	6	5.30	1
1981	10,162.67	8,542	10,031	132	5.58	24
1982	12,027.61	10,632	12,028			
1983	1,755.64	1,536	1,756			
1984	30,831.09	26,669	30,831			
1985	13,068.42	11,221	13,068			
1986	19,569.87	16,585	19,492	78	6.75	12
1987	23,586.65	19,801	23,272	315	6.98	45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,982	12,907	369	7.42	50
1989	15,968.66	13,002	15,281	687	7.87	87
1990	33,323.13	26,678	31,355	1,968	8.34	236
1991	26,014.16	20,546	24,148	1,866	8.65	216
1992	15,045.39	11,659	13,703	1,343	9.15	147
1993	23,968.53	18,202	21,393	2,576	9.66	267
1994	51,100.60	37,988	44,647	6,453	10.18	634
1995	69,990.02	50,869	59,786	10,204	10.71	953
1996	45,414.72	32,344	38,014	7,401	11.11	666
1997	84,495.34	58,665	68,949	15,546	11.67	1,332
1998	75,399.07	50,955	59,887	15,512	12.23	1,268
1999	119,656.29	78,566	92,339	27,318	12.81	2,133
2000	199,968.82	127,340	149,663	50,306	13.40	3,754
2001	116,038.59	71,538	84,079	31,960	14.00	2,283
2002	42,457.03	25,287	29,720	12,737	14.60	872
2003	222,013.40	127,436	149,776	72,238	15.21	4,749
2004	109,705.10	60,535	71,147	38,558	15.84	2,434
2005	70,405.76	37,252	43,782	26,623	16.47	1,616
2006	85,043.37	43,015	50,556	34,488	17.10	2,017
2007	37,304.93	17,974	21,125	16,180	17.75	912
2008	97,908.80	44,764	52,611	45,298	18.40	2,462
2009	42,499.78	18,364	21,583	20,917	19.06	1,097
2011	14,980.73	5,711	6,712	8,269	20.29	408
2013	30,446.98	9,944	11,687	18,760	21.65	867
2018	12,429.20	2,256	2,651	9,778	24.80	394
2019	31,358.25	4,713	5,539	25,819	25.44	1,015
2020	191,812.76	22,826	26,827	164,985	25.91	6,368
	2,167,527.59	1,296,628	1,498,839	668,689		39,319

PNG  
SURVIVOR CURVE.. IOWA 35-R2.5  
NET SALVAGE PERCENT.. 0

1962	460.81	449	461
1976	21,500.00	18,877	21,500
1984	1,544.96	1,336	1,545
1987	5,496.89	4,615	5,497

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	2,425.60	2,006	2,426			
1997	821.60	570	755	67	11.67	6
2008	85,066.24	38,892	51,506	33,560	18.40	1,824
	117,316.10	66,745	83,689	33,627		1,830

CPG  
SURVIVOR CURVE.. IOWA 35-R2.5  
NET SALVAGE PERCENT.. 0

1915	0.25		0
1920	46.40	46	46
1921	65.00	65	65
1925	288.57	289	289
1927	8.25	8	8
1928	265.80	266	266
1929	32.00	32	32
1930	401.84	402	402
1931	576.33	576	576
1932	862.24	862	862
1933	179.53	180	180
1936	339.96	340	340
1937	180.10	180	180
1938	702.11	702	702
1939	70.20	70	70
1940	114.20	114	114
1942	93.19	93	93
1947	107.86	108	108
1948	228.20	228	228
1951	115.54	116	116
1952	399.62	400	400
1954	526.32	526	526
1955	866.71	867	867
1956	3,485.13	3,485	3,485
1957	166.98	167	167
1958	807.41	807	807
1959	3,980.48	3,963	3,980
1960	3,557.12	3,518	3,557
1961	940.90	924	941
1962	2,160.12	2,105	2,160
1963	2,440.64	2,359	2,441

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1964	1,463.53	1,403	1,464			
1965	852.14	810	852			
1966	4,391.44	4,142	4,391			
1967	7,725.03	7,231	7,725			
1968	9,375.01	8,713	9,375			
1969	1,802.13	1,663	1,802			
1970	4,312.49	3,953	4,312			
1971	727.19	662	727			
1972	12,970.95	11,726	12,971			
1973	4,161.73	3,736	4,162			
1974	5,521.13	4,920	5,480	41	3.81	11
1975	4,072.92	3,603	4,013	60	4.04	15
1976	1,691.94	1,486	1,655	37	4.27	9
1977	2,859.26	2,490	2,774	86	4.52	19
1978	9,079.27	7,842	8,735	344	4.77	72
1979	8,076.46	6,916	7,704	373	5.03	74
1980	16,025.59	13,599	15,148	878	5.30	166
1981	16,463.34	13,839	15,415	1,048	5.58	188
1982	18,913.59	16,720	18,624	289	5.45	53
1983	17,303.36	15,137	16,861	442	5.80	76
1984	24,489.09	21,183	23,596	893	6.16	145
1985	30,607.35	26,279	29,272	1,335	6.34	211
1986	47,810.95	40,520	45,135	2,676	6.75	396
1987	41,095.26	34,499	38,428	2,667	6.98	382
1988	31,108.85	25,733	28,664	2,445	7.42	330
1989	67,276.33	54,776	61,015	6,262	7.87	796
1990	73,855.80	59,129	65,864	7,992	8.34	958
1991	72,040.64	56,898	63,378	8,662	8.65	1,001
1992	46,648.02	36,148	40,265	6,383	9.15	698
1993	72,629.85	55,155	61,437	11,193	9.66	1,159
1994	50,628.58	37,637	41,924	8,705	10.18	855
1995	79,302.27	57,637	64,202	15,101	10.71	1,410
1996	207,257.72	147,609	164,421	42,837	11.11	3,856
1997	83,557.81	58,014	64,622	18,936	11.67	1,623
1998	20,844.66	14,087	15,691	5,153	12.23	421
1999	283,838.00	186,368	207,595	76,243	12.81	5,952
2000	62,321.83	39,687	44,207	18,115	13.40	1,352
2001	24,248.93	14,949	16,652	7,597	14.00	543
2007	20,518.49	9,886	11,012	9,507	17.75	536
2011	4,783.98	1,824	2,032	2,752	20.29	136
2014	897.06	268	299	599	22.25	27
2016	7,240.43	1,749	1,948	5,292	23.56	225

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2017	323,394.81	68,527	76,332	247,063	24.17	10,222
2018	165,355.70	30,012	33,430	131,925	24.80	5,320
2019	186,196.01	27,985	31,172	155,024	25.44	6,094
2020	386,652.62	46,012	51,253	335,400	25.91	12,945
	2,586,398.54	1,306,960	1,452,045	1,134,354		58,276
	4,871,242.23	2,670,333	3,034,573	1,836,670		99,425
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.5	2.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	10,727	10,727			
2001	13,978.74	12,581	12,806	1,173	2.50	469
2002	7,564.41	6,505	6,621	943	3.50	269
2003	93,599.07	76,751	78,123	15,476	4.50	3,439
	1,490,664.11	1,471,359	1,473,072	17,592		4,177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 0.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1943	59.43	57	57	2	2.67	1
1944	149.04	143	144	5	2.67	2
1945	160.16	154	155	5	2.67	2
1949	355.93	341	344	12	2.68	4
1950	37,799.00	36,214	36,485	1,314	2.69	488
1951	12,293.22	11,773	11,861	432	2.69	161
1952	15,801.08	15,126	15,239	562	2.69	209
1953	17,382.45	16,633	16,757	625	2.69	232
1954	239,607.74	229,178	230,892	8,716	2.69	3,240
1955	932.69	892	899	34	2.69	13
1956	820.40	784	790	31	2.70	11
1957	3,223.63	3,078	3,101	123	2.70	46
1958	1,656.88	1,581	1,593	64	2.70	24
1959	2,242.75	2,139	2,155	88	2.70	33
1960	4,893.36	4,665	4,700	193	2.70	71
1961	15,449.19	14,720	14,830	619	2.70	229
1962	11,135.11	10,602	10,681	454	2.71	168
1963	7,834.78	7,455	7,511	324	2.71	120
1964	10,008.31	9,517	9,588	420	2.71	155
1965	5,180.81	4,923	4,960	221	2.71	82
1966	315.95	300	302	14	2.71	5
1967	440.99	418	421	20	2.71	7
1968	1,622.38	1,538	1,550	73	2.71	27
1969	6,835.36	6,476	6,524	311	2.71	115
1970	2,728.90	2,583	2,602	127	2.71	47
1971	1,339.89	1,267	1,276	63	2.72	23
1972	543.86	514	518	26	2.72	10
1973	2,934.98	2,770	2,791	144	2.72	53
1978	1,596.88	1,499	1,510	87	2.72	32
1980	5,857.50	5,486	5,527	330	2.72	121
1983	14,559.47	13,622	13,724	836	2.79	300
1985	12,065.43	11,288	11,372	693	2.65	262
1988	50,749.12	47,202	47,555	3,194	2.67	1,196
1989	8,120.75	7,536	7,592	528	2.68	197
1990	119,302.94	110,307	111,132	8,171	2.73	2,993
1992	46,382.43	42,663	42,982	3,400	2.75	1,236
1994	1,677,780.70	1,534,330	1,545,803	131,978	2.76	47,818
1995	21,591.68	19,692	19,839	1,752	2.75	637
1996	2,203.41	2,006	2,021	182	2.71	67
1998	25,219.24	22,765	22,935	2,284	2.75	831
2000	8,158.17	7,305	7,360	799	2.75	291

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2001	23,624.17	21,049	21,206	2,418	2.75	879
2002	46,085.21	40,924	41,230	4,855	2.71	1,792
2003	134,242.68	118,335	119,220	15,023	2.76	5,443
2004	71,754.76	62,965	63,436	8,319	2.72	3,058
2005	59,030.79	51,439	51,824	7,207	2.73	2,640
2012	73,434.54	59,284	59,727	13,707	2.75	4,984
2014	122,043.63	94,730	95,438	26,605	2.74	9,710
2015	9,281.96	7,022	7,075	2,207	2.74	805
2016	79,714.90	58,415	58,852	20,863	2.73	7,642
2018	20,438.20	13,647	13,749	6,689	2.74	2,441
2020	28,733.14	16,131	16,252	12,482	2.73	4,572
2022	1,964,913.18	696,365	701,572	1,263,341	2.73	462,762
2023	601,957.90	93,484	94,183	507,775	2.72	186,682
	5,632,591.05	3,545,332	3,571,842	2,060,749		754,969

UGI-GAS - READING SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. 0

1951	800.31	723	728	72	6.37	11
1953	24,478.83	22,063	22,228	2,251	6.39	352
1954	20,116.86	18,110	18,245	1,871	6.40	292
1955	789,782.35	710,172	715,482	74,300	6.41	11,591
1956	1,030.99	926	933	98	6.42	15
1957	10,092.77	9,053	9,121	972	6.43	151
1958	2,445.55	2,191	2,207	238	6.44	37
1959	5,548.15	4,963	5,000	548	6.45	85
1960	4,877.78	4,357	4,390	488	6.46	76
1961	531,931.76	474,467	478,015	53,917	6.47	8,333
1962	334.45	298	300	34	6.47	5
1963	274.27	244	246	28	6.48	4
1966	3,812.57	3,374	3,399	413	6.50	64
1967	2,757.53	2,436	2,454	303	6.51	47
1969	856.72	754	760	97	6.53	15
1970	8,586.49	7,543	7,599	987	6.53	151
1971	17,031.63	14,930	15,042	1,990	6.54	304
1972	3,352.40	2,932	2,954	398	6.55	61
1973	2,831.49	2,471	2,489	342	6.55	52



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	1,200,663.16	1,045,465	1,053,283	147,381	6.56	22,467
1975	22,526.91	19,571	19,717	2,810	6.56	428
1976	53,019.42	45,943	46,287	6,733	6.57	1,025
1977	34,894.73	30,163	30,389	4,506	6.57	686
1978	15,946.86	13,746	13,849	2,098	6.58	319
1979	147,852.13	127,100	128,050	19,802	6.58	3,009
1980	464,672.60	398,234	401,212	63,461	6.59	9,630
1981	56,919.44	48,635	48,999	7,921	6.59	1,202
1982	38,274.54	33,039	33,286	4,988	6.58	758
1983	2,890.82	2,482	2,501	390	6.67	58
1984	89,028.04	76,315	76,886	12,142	6.58	1,845
1985	57,289.37	48,965	49,331	7,958	6.55	1,215
1986	139,000.77	118,317	119,202	19,799	6.56	3,018
1987	3,305.19	2,799	2,820	485	6.60	73
1988	2,076.87	1,755	1,768	309	6.52	47
1989	965,568.04	809,532	815,585	149,983	6.65	22,554
1990	706,485.26	589,350	593,757	112,728	6.66	16,926
1991	56,952.53	47,385	47,739	9,213	6.56	1,404
1992	350,298.47	289,101	291,263	59,036	6.67	8,851
1993	36,768.43	30,165	30,391	6,378	6.68	955
1994	354,770.73	289,919	292,087	62,684	6.60	9,498
1995	57,663.12	46,834	47,184	10,479	6.59	1,590
1996	43,084.49	34,717	34,977	8,108	6.63	1,223
1997	18,060.88	14,454	14,562	3,499	6.61	529
1998	265,441.28	210,495	212,069	53,372	6.66	8,014
1999	63,044.02	49,578	49,949	13,095	6.65	1,969
2000	1,485,042.98	1,158,631	1,167,295	317,748	6.62	47,998
2001	470,007.52	362,752	365,465	104,543	6.65	15,721
2002	172,725.93	131,824	132,810	39,916	6.67	5,984
2003	216,118.71	163,040	164,259	51,860	6.67	7,775
2004	251,735.93	187,518	188,920	62,816	6.68	9,404
2005	753,627.45	554,896	559,045	194,582	6.63	29,349
2006	210,683.51	152,640	153,781	56,902	6.65	8,557
2007	817,480.24	582,700	587,057	230,423	6.65	34,650
2008	545,092.38	381,020	383,869	161,223	6.67	24,171
2009	131,681.97	90,307	90,982	40,700	6.64	6,130
2010	91,797.98	61,468	61,928	29,870	6.66	4,485
2011	74,744.13	48,771	49,136	25,608	6.66	3,845
2012	248,364.26	157,364	158,541	89,824	6.65	13,507
2013	35,837.92	21,940	22,104	13,734	6.65	2,065
2014	442,334.38	260,093	262,038	180,297	6.66	27,072

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2015	381,309.24	213,914	215,514	165,796	6.65	24,932
2016	805,897.67	426,723	429,914	375,984	6.66	56,454
2017	192,306.04	94,999	95,709	96,597	6.66	14,504
2018	1,022,829.81	462,933	466,395	556,435	6.65	83,674
2019	2,654,481.36	1,071,349	1,079,360	1,575,121	6.65	236,860
2020	67,173.39	23,182	23,355	43,818	6.64	6,599
2021	362,357.10	99,213	99,955	262,402	6.63	39,578
2022	656,695.14	121,554	122,463	534,232	6.60	80,944
2023	532,069.56	37,883	38,166	493,903	6.52	75,752
	19,299,835.60	12,572,780	12,666,794	6,633,042		1,000,949

UGI-GAS - BETHLEHEM SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 3-2050  
NET SALVAGE PERCENT.. 0

1965	453,217.33	307,458	309,757	143,460	22.12	6,486
1966	67,530.18	45,541	45,882	21,649	22.24	973
1967	9,289.08	6,227	6,274	3,016	22.35	135
1968	6,116.52	4,074	4,104	2,012	22.47	90
1969	12,678.67	8,394	8,457	4,222	22.57	187
1970	9,017.44	5,930	5,974	3,043	22.68	134
1971	5,197.77	3,396	3,421	1,776	22.78	78
1975	343.98	218	220	124	23.17	5
1976	2,969.56	1,871	1,885	1,085	23.26	47
1977	2,287.29	1,429	1,440	848	23.35	36
1981	757.98	457	460	298	23.68	13
1982	5,397.42	3,472	3,498	1,899	23.02	82
1984	23,183.72	14,652	14,762	8,422	23.00	366
1987	77,174.31	47,045	47,397	29,778	23.38	1,274
1989	23,989.19	14,317	14,424	9,565	23.31	410
1990	136,615.53	80,084	80,683	55,933	23.65	2,365
1991	1,719.87	995	1,002	717	23.68	30
1992	55,042.35	31,385	31,620	23,423	23.75	986
1994	10,008.36	5,551	5,593	4,416	23.69	186
1996	302,475.74	162,187	163,400	139,076	23.78	5,848
1997	200,645.79	105,821	106,612	94,034	23.75	3,959
1998	97,620.04	50,284	50,660	46,960	24.00	1,957
1999	75,017.36	37,861	38,144	36,873	24.04	1,534

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2050						
NET SALVAGE PERCENT.. 0						
2000	1,426.84	707	712	715	23.90	30
2001	96,880.76	46,871	47,221	49,659	24.01	2,068
2002	60,938.96	28,824	29,040	31,899	23.95	1,332
2003	65,996.03	30,305	30,532	35,464	24.14	1,469
2004	89,542.55	39,990	40,289	49,254	24.17	2,038
2005	177,934.58	77,366	77,945	99,990	24.05	4,158
2006	24,852.97	10,438	10,516	14,337	24.17	593
2007	25,774.02	10,462	10,540	15,234	24.15	631
2008	2,078.83	812	818	1,261	24.18	52
2009	1,633.83	614	619	1,015	24.11	42
2010	11,415.88	4,085	4,116	7,300	24.23	301
2011	101,582.18	34,660	34,919	66,663	24.13	2,763
2012	73,361.95	23,623	23,800	49,562	24.21	2,047
2013	45,778.31	13,889	13,993	31,785	24.10	1,319
2014	309,875.93	87,447	88,101	221,775	24.17	9,176
2015	319,877.30	83,488	84,112	235,765	24.07	9,795
2016	634,420.11	150,865	151,993	482,427	24.04	20,068
2017	525,575.26	112,053	112,891	412,684	23.99	17,202
2018	1,482,857.14	277,294	279,367	1,203,490	23.91	50,334
2019	1,379,576.30	219,077	220,715	1,158,861	23.83	48,630
2020	220,249.06	28,368	28,580	191,669	23.67	8,098
2021	305,047.23	29,437	29,657	275,390	23.41	11,764
2022	52,874.62	3,247	3,271	49,603	22.95	2,161
2023	13,968,553.06	314,292	316,642	13,651,911	21.72	628,541
	21,556,399.18	2,566,863	2,586,057	18,970,342		851,793

UGI-GAS - LEBANON SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2027  
NET SALVAGE PERCENT.. 0

1992	1,964,102.72	1,757,086	1,770,224	193,878	3.71	52,258
1993	15,189.26	13,528	13,629	1,560	3.75	416
1994	10,032.68	8,909	8,976	1,057	3.72	284
2000	1,875.94	1,618	1,630	246	3.75	66

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
2001	34,130.92	29,257	29,476	4,655	3.75	1,241
2022	7,522.95	2,164	2,180	5,343	3.71	1,440
2023	50,199.22	5,994	6,039	44,160	3.69	11,967
	2,083,053.69	1,818,556	1,832,154	250,900		67,672
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,739,134.55	1,511,784	1,523,089	3,216,046	30.95	103,911
2011	172,554.12	49,609	49,980	122,574	30.98	3,957
2020	35,115.39	3,663	3,690	31,425	30.06	1,045
2021	38,492.01	2,995	3,017	35,475	29.65	1,196
2022	20,137.39	995	1,002	19,135	28.89	662
2023	601,539.22	10,948	11,030	590,509	26.97	21,895
	5,606,972.68	1,579,994	1,591,809	4,015,164		132,666
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	27,836,758.65	1,795,471	1,808,897	26,027,861	36.26	717,812
2022	900,000.00	36,900	37,176	862,824	35.13	24,561
2023	2,646,645.00	40,229	40,530	2,606,115	32.29	80,710
	31,383,403.65	1,872,600	1,886,603	29,496,801		823,083
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1871	2,385.33	2,385	2,385			
1905	642.75	643	643			
1910	67.06	67	67			
1911	241.41	241	241			
1915	150.63	151	151			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1922	250.95	251	251			
1923	297.04	297	297			
1924	61.13	61	61			
1928	44,791.52	44,792	44,792			
1929	1,227.11	1,227	1,227			
1931	6,591.16	6,591	6,591			
1932	589.45	589	589			
1933	40.24	40	40			
1934	309.40	309	309			
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,185	2,197			
1951	233.36	231	233			
1953	2,899.07	2,828	2,853	46	0.98	46
1955	1,973.05	1,899	1,916	57	1.51	38
1957	1,355.54	1,285	1,297	59	2.07	29
1958	5,763.15	5,425	5,474	290	2.35	123
1959	1,512.13	1,413	1,426	86	2.63	33
1960	3,574.90	3,314	3,344	231	2.92	79
1961	649.28	597	602	47	3.21	15
1962	9,412.34	8,589	8,666	746	3.50	213
1963	12,936.88	11,711	11,816	1,121	3.79	296
1964	3,052.55	2,741	2,766	287	4.08	70
1966	2,516.15	2,222	2,242	274	4.67	59
1967	1,274.89	1,117	1,127	148	4.96	30
1968	419.83	365	368	52	5.26	10
1970	80.61	69	70	11	5.87	2
1971	1,544.75	1,306	1,318	227	6.19	37
1972	1,090.13	913	921	169	6.51	26
1975	164.27	133	134	30	7.54	4
1976	3,452.10	2,770	2,795	657	7.90	83
1977	7,165.00	5,682	5,733	1,432	8.28	173
1978	6,220.72	4,872	4,916	1,305	8.67	151
1979	3,107.33	2,403	2,425	683	9.07	75
1980	5,058.60	3,858	3,893	1,166	9.49	123
1983	369.74	298	301	69	9.75	7

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1986	5,526.05	4,269	4,307	1,219	11.04	110
1988	338.67	254	256	82	11.90	7
1989	11,535.55	8,476	8,552	2,984	12.45	240
1991	3,137.18	2,223	2,243	894	13.37	67
1994	17,386.12	11,541	11,644	5,742	14.94	384
1995	5,075.97	3,298	3,328	1,748	15.36	114
1997	38,896.24	24,015	24,230	14,666	16.42	893
1998	20,290.00	12,211	12,320	7,970	16.87	472
1999	9,250.00	5,394	5,442	3,808	17.52	217
2000	4,627.46	2,621	2,644	1,983	17.99	110
2001	14,287.96	7,813	7,883	6,405	18.65	343
2002	39,331.76	20,803	20,989	18,342	19.15	958
2003	18,220.00	9,299	9,382	8,838	19.66	450
2005	53,233.48	25,116	25,341	27,892	20.71	1,347
2007	2,169.82	931	939	1,230	21.96	56
2011	148,951.37	50,822	51,277	97,674	24.13	4,048
2012	1,935.54	614	620	1,316	24.73	53
2013	5,265.73	1,548	1,562	3,704	25.21	147
2014	34,471.72	9,300	9,383	25,088	25.71	976
2015	20,002.66	4,897	4,941	15,062	26.22	574
2016	52,555.80	11,510	11,613	40,943	26.75	1,531
2017	7,563.46	1,460	1,473	6,090	27.17	224
2018	262,071.27	43,530	43,920	218,151	27.61	7,901
2019	145,916.08	20,224	20,405	125,511	27.97	4,487
2020	106,559.48	11,785	11,891	94,669	28.15	3,363
2021	33,284.92	2,703	2,727	30,558	28.27	1,081
	1,211,587.25	436,561	439,825	771,762		31,875

PNG - EMPIRE YARD - MAJOR STRUCTURES  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2047  
NET SALVAGE PERCENT.. 0

1960	100,067.62	71,358	76,294	23,773	20.10	1,183
1961	86,146.04	61,132	65,361	20,785	20.21	1,028
1962	139,981.34	98,841	105,678	34,303	20.32	1,688
1963	9,404.23	6,607	7,064	2,340	20.42	115
1964	3,660.00	2,558	2,735	925	20.53	45
1965	475.28	330	353	122	20.63	6
1966	295.13	204	218	77	20.73	4

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1967	853.95	587	628	226	20.82	11
1968	3,544.15	2,423	2,591	954	20.92	46
1969	656.51	446	477	180	21.01	9
1970	2,308.59	1,559	1,667	642	21.10	30
1971	74,315.06	49,897	53,349	20,966	21.18	990
1972	5,243.38	3,497	3,739	1,504	21.27	71
1973	5,824.04	3,860	4,127	1,697	21.35	79
1974	1,070.45	705	754	317	21.43	15
1975	19,982.00	13,060	13,963	6,019	21.51	280
1976	97,770.89	63,452	67,841	29,930	21.58	1,387
1977	260,875.91	168,015	179,637	81,238	21.66	3,751
1978	14,771.52	9,441	10,094	4,677	21.73	215
1979	31,127.48	19,736	21,101	10,026	21.80	460
1980	49,955.56	31,419	33,592	16,363	21.86	749
1981	48,677.50	30,351	32,451	16,227	21.93	740
1982	16,005.63	10,561	11,292	4,714	21.40	220
1983	15,829.25	10,321	11,035	4,794	21.61	222
1984	47,340.07	30,667	32,788	14,552	21.48	677
1985	68,374.47	43,698	46,721	21,654	21.74	996
1986	219,189.40	138,922	148,532	70,657	21.67	3,261
1987	95,221.16	59,780	63,915	31,306	21.64	1,447
1988	78,530.36	48,783	52,158	26,373	21.65	1,218
1989	133,148.76	81,767	87,423	45,726	21.68	2,109
1990	1,467.04	890	952	515	21.75	24
1991	12,693.53	7,591	8,116	4,577	21.85	209
1992	107,764.72	63,473	67,864	39,901	21.98	1,815
1993	237,846.63	138,569	148,154	89,692	21.85	4,105
1994	9,185.18	5,257	5,621	3,565	22.05	162
1995	132,495.37	74,767	79,939	52,556	22.01	2,388
1996	77,268.81	42,923	45,892	31,377	22.00	1,426
1997	4,604,109.67	2,513,383	2,687,246	1,916,864	22.04	86,972
1998	279,386.10	149,611	159,960	119,426	22.12	5,399
1999	84,505.25	44,306	47,371	37,134	22.23	1,670
2000	89,361.09	45,985	49,166	40,195	22.16	1,814
2001	722,355.35	364,067	389,251	333,104	22.14	15,045
2002	42,093.72	20,727	22,161	19,933	22.17	899
2003	180,049.74	86,370	92,345	87,705	22.24	3,944
2004	145,578.20	67,839	72,532	73,046	22.34	3,270
2005	166,367.90	75,398	80,614	85,754	22.32	3,842
2006	139,476.18	61,258	65,496	73,981	22.34	3,312
2007	873,823.56	370,501	396,130	477,693	22.41	21,316

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2008	79,004.84	32,329	34,565	44,439	22.38	1,986
2009	53,933.31	21,196	22,662	31,271	22.40	1,396
2010	195,541.46	73,641	78,735	116,806	22.34	5,229
2011	313,875.66	112,619	120,409	193,466	22.34	8,660
2012	49,250.77	16,706	17,862	31,389	22.40	1,401
2013	122,264.10	39,027	41,727	80,537	22.39	3,597
2014	163,436.77	48,753	52,125	111,311	22.35	4,980
2015	94,594.58	26,127	27,934	66,660	22.27	2,993
2016	606,727.01	152,895	163,471	443,256	22.26	19,913
2017	58,017.51	13,124	14,032	43,986	22.24	1,978
2018	71,547.06	14,209	15,192	56,355	22.20	2,539
2019	6,718.32	1,137	1,216	5,503	22.10	249
2020	45,537.61	6,266	6,699	38,838	21.94	1,770
2021	220,832.84	22,790	24,366	196,466	21.71	9,050
2022	258,647.19	16,967	18,141	240,506	21.38	11,249
2023	266,057.20	6,385	6,827	259,231	20.29	12,776
	12,142,460.00	5,801,063	6,202,351	5,940,109		270,430

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

1960	27,374.98	27,375	27,375
1961	2,250.14	2,250	2,250
1962	11,395.40	11,395	11,395
1964	212.41	212	212
1965	479.69	480	480
1972	4,846.95	4,847	4,847
1973	59,338.04	59,338	59,338
1976	674.99	675	675
1977	9,114.69	9,115	9,115
1978	24,124.85	24,125	24,125
1979	540.75	541	541
1980	8,726.53	8,727	8,727
1981	52,430.77	52,431	52,431
1982	22,292.87	22,293	22,293
1984	11,417.15	11,417	11,417
1986	31,130.64	31,131	31,131



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1987	11,362.33	11,362	11,362			
1988	15,773.37	15,773	15,773			
1989	8,654.63	8,655	8,655			
1990	94,337.02	94,337	94,337			
1992	6,049.58	6,050	6,050			
1993	1,598.34	1,598	1,598			
1994	38,859.45	38,859	38,859			
1995	4,586.75	4,587	4,587			
1996	1,532.27	1,532	1,532			
1997	1,129.92	1,130	1,130			
1998	3,483.10	3,483	3,483			
2001	6,551.41	6,551	6,551			
2002	8,685.69	8,686	8,686			
2003	26,975.97	26,976	26,976			
2004	262,708.52	262,709	262,709			
2005	28,203.02	28,203	28,203			
2008	29,302.79	29,303	29,303			
2010	189,349.18	189,349	189,349			
2011	217,404.63	217,405	217,405			
2014	19,697.18	19,697	19,697			
2016	36,430.01	36,430	36,430			
2017	42,967.09	42,967	42,967			
2018	58,528.05	58,528	58,528			
2019	838,990.00	838,990	838,990			
	2,219,511.15	2,219,512	2,219,511			

PNG - ARCHBALD  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2052  
NET SALVAGE PERCENT.. 0

2001	6,479.79	3,003	3,316	3,163	26.04	121
2002	3,717,459.49	1,678,433	1,853,623	1,863,836	26.12	71,357
2003	86,366.70	37,889	41,844	44,523	26.23	1,697
2004	114,455.34	48,872	53,973	60,482	26.16	2,312
2005	21,018.75	8,710	9,619	11,400	26.14	436
2006	69,562.49	27,881	30,791	38,771	26.17	1,482
2007	23,610.52	9,116	10,068	13,543	26.24	516
2008	35,659.63	13,208	14,587	21,073	26.34	800

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2009	2,413.42	857	946	1,467	26.32	56
2010	43,728.67	14,815	16,361	27,367	26.34	1,039
2011	22,599.66	7,288	8,049	14,551	26.26	554
2012	5,648.26	1,722	1,902	3,747	26.23	143
2013	10,825.90	3,092	3,415	7,411	26.26	282
2014	81,905.36	21,787	24,061	57,844	26.21	2,207
2015	2,283.12	559	617	1,666	26.22	64
2016	41,255.41	9,192	10,151	31,104	26.17	1,189
2017	11,058.96	2,207	2,437	8,622	26.07	331
2018	113,373.18	19,829	21,899	91,474	25.95	3,525
2019	931,227.37	137,822	152,207	779,020	25.90	30,078
2020	15,591.87	1,871	2,066	13,526	25.66	527
2021	84,279.77	7,568	8,358	75,922	25.35	2,995
2022	815,637.96	46,328	51,164	764,474	24.89	30,714
	6,256,441.62	2,102,049	2,321,455	3,934,987		152,425

PNG - BLOOMSBURG  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2059  
NET SALVAGE PERCENT.. 0

1907	12.46	11	12			
1909	57.76	48	53	5	12.86	
1910	136.78	114	126	11	13.13	1
1912	15.65	13	14	1	13.68	
1915	2,677.72	2,192	2,421	257	14.51	18
1930	25,467.58	19,488	21,522	3,946	18.67	211
1933	41.56	31	34	7	19.51	
1934	68.83	52	57	11	19.78	1
1944	71.26	51	56	15	22.52	1
1968	646.66	392	433	214	28.31	8
1974	842.24	483	533	309	29.45	10
1976	103,603.50	58,336	64,425	39,179	29.79	1,315
1977	20,984.75	11,695	12,916	8,069	29.96	269
1978	83.39	46	51	33	30.12	1
1980	1,544.84	834	921	624	30.44	20
1981	984.45	525	580	405	30.59	13
1983	3,281.25	1,914	2,114	1,167	28.94	40
1984	4,173.75	2,391	2,641	1,533	29.46	52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1987	1,513.65	834	921	593	29.72	20
1988	13,483.87	7,324	8,088	5,395	29.86	181
1991	1,061.00	552	610	451	30.00	15
1996	7,009.14	3,315	3,661	3,348	30.64	109
1998	26,471.23	12,015	13,269	13,202	30.68	430
2000	16,127.75	6,974	7,702	8,426	30.85	273
2001	5,503.51	2,316	2,558	2,946	30.97	95
2003	14,245.64	5,665	6,256	7,989	31.05	257
2007	20,621.98	7,110	7,852	12,770	31.35	407
2008	5,631.08	1,868	2,063	3,568	31.23	114
2010	19,035.29	5,730	6,328	12,707	31.35	405
2011	187,198.19	53,351	58,920	128,279	31.36	4,091
2014	780,161.32	181,622	200,579	579,582	31.31	18,511
2015	32,204.52	6,898	7,618	24,587	31.18	789
2016	12,899.16	2,505	2,766	10,133	31.11	326
2018	55,602.72	8,407	9,284	46,318	30.87	1,500
2019	14,930.36	1,908	2,107	12,823	30.71	418
	1,378,394.84	407,010	449,492	928,903		29,901

PNG - OTHER STRUCTURES  
SURVIVOR CURVE.. IOWA 40-R2  
NET SALVAGE PERCENT.. 0

1971	255,515.71	215,975	238,518	16,998	6.19	2,746
1972	1,409.73	1,180	1,303	107	6.51	16
1973	1,337.89	1,109	1,225	113	6.84	17
1974	12,848.65	10,539	11,639	1,210	7.19	168
1975	136,871.91	111,072	122,665	14,207	7.54	1,884
1976	266,384.42	213,773	236,086	30,298	7.90	3,835
1978	1,690.35	1,324	1,462	228	8.67	26
1983	1,712.01	1,380	1,524	188	9.75	19
1984	8,199.95	6,511	7,191	1,009	10.25	98
1986	1,464.90	1,132	1,250	215	11.04	19
1987	63,125.74	47,925	52,927	10,198	11.58	881
1988	164,648.24	123,322	136,194	28,454	11.90	2,391
1989	18,159.05	13,343	14,736	3,423	12.45	275
1990	3,264.86	2,351	2,596	668	13.01	51
1992	900.75	624	689	212	13.95	15
1994	8,449.62	5,609	6,194	2,255	14.94	151

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1995	469.42	305	337	133	15.36	9
1996	2,262.77	1,431	1,580	682	15.98	43
1997	23,086.19	14,253	15,741	7,346	16.42	447
1998	20,598.33	12,396	13,690	6,908	16.87	409
1999	4,954.86	2,889	3,191	1,764	17.52	101
2000	406,485.00	230,233	254,264	152,221	17.99	8,461
2001	15,740.11	8,607	9,505	6,235	18.65	334
2002	130,879.32	69,222	76,447	54,432	19.15	2,842
2003	14,117.80	7,206	7,958	6,160	19.66	313
2004	40,562.57	19,932	22,012	18,550	20.18	919
2005	19,852.65	9,366	10,344	9,509	20.71	459
2007	62,801.52	26,942	29,754	33,047	21.96	1,505
2008	2,269.95	925	1,022	1,248	22.52	55
2009	9,229.31	3,560	3,932	5,298	23.09	229
2010	65,988.32	24,053	26,564	39,425	23.54	1,675
2011	411,376.94	140,362	155,013	256,364	24.13	10,624
2012	83,849.45	26,614	29,392	54,458	24.73	2,202
2014	113,745.30	30,688	33,891	79,854	25.71	3,106
2015	183,475.30	44,915	49,603	133,872	26.22	5,106
2016	68,250.12	14,947	16,507	51,743	26.75	1,934
2017	316,466.69	61,078	67,453	249,014	27.17	9,165
2018	369,132.11	61,313	67,713	301,419	27.61	10,917
2019	368,538.14	51,079	56,410	312,128	27.97	11,159
2020	667,264.87	73,799	81,502	585,763	28.15	20,809
2021	1,438,049.62	116,770	128,958	1,309,092	28.27	46,307
2022	806,054.82	40,948	45,222	760,833	28.00	27,173
2023	80,338.76	1,494	1,650	78,689	26.45	2,975
	6,671,824.02	1,852,496	2,045,854	4,625,970		181,870

CPG - STROUDSBURG DISTRICT OFFICE  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2033  
NET SALVAGE PERCENT.. 0

1970	2,405.60	2,005	2,406			
1971	856.40	712	855	1	9.30	
1977	337.88	275	330	7	9.37	1
1989	1,796.89	1,413	1,698	99	9.36	11
1991	11,012.42	8,518	10,235	778	9.52	82
1993	1,815.54	1,384	1,663	153	9.50	16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1994	163,361.24	123,860	148,821	14,540	9.41	1,545
1995	8,885.02	6,660	8,002	883	9.52	93
1996	549.62	408	490	59	9.54	6
1997	6,779.59	4,995	6,002	778	9.47	82
1998	2,746.90	2,003	2,407	340	9.47	36
2000	60,363.60	42,979	51,641	8,723	9.50	918
2005	3,322.01	2,194	2,636	686	9.51	72
2006	4,194.08	2,716	3,263	931	9.53	98
2008	48,795.58	30,253	36,350	12,446	9.50	1,310
2010	2,580.94	1,512	1,817	764	9.54	80
2011	12,737.88	7,229	8,686	4,052	9.53	425
2015	136,006.52	64,168	77,100	58,907	9.52	6,188
2016	124,033.08	54,599	65,602	58,431	9.54	6,125
2017	98,192.15	39,827	47,853	50,339	9.53	5,282
2018	17,582.52	6,440	7,738	9,845	9.52	1,034
2021	55,041.79	11,504	13,822	41,219	9.46	4,357
2022	37,576.07	5,170	6,212	31,364	9.40	3,337
	800,973.32	420,824	505,629	295,344		31,098

CPG - PORT ALLEGANY OPERATIONS CENTER  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

1990	97.48	64	77	21	17.52	1
1993	722,446.56	458,320	550,681	171,765	17.58	9,770
1994	3,007.87	1,890	2,271	737	17.45	42
1995	8,299.43	5,132	6,166	2,133	17.59	121
1996	2,596.50	1,585	1,904	692	17.55	39
1997	9,570.48	5,758	6,918	2,652	17.55	151
1999	1,682.45	977	1,174	509	17.70	29
2001	408,163.44	228,653	274,731	133,432	17.66	7,556
2003	83,825.01	45,022	54,095	29,730	17.67	1,683
2004	10,415.23	5,464	6,565	3,850	17.67	218
2005	31,960.10	16,319	19,608	12,352	17.73	697
2007	33,654.67	16,215	19,483	14,172	17.75	798
2009	25,242.59	11,347	13,634	11,609	17.76	654
2010	22,431.55	9,690	11,643	10,789	17.75	608
2011	16,615.12	6,875	8,260	8,355	17.71	472

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
2012	2,355.97	927	1,114	1,242	17.74	70
2013	4,094.96	1,522	1,829	2,266	17.75	128
2014	18,455.86	6,434	7,731	10,725	17.75	604
2015	134,792.97	43,767	52,587	82,206	17.68	4,650
2016	10,209.86	3,040	3,653	6,557	17.69	371
2018	11,797.08	2,803	3,368	8,429	17.65	478
2019	5,748.00	1,171	1,407	4,341	17.58	247
2020	32,004.34	5,332	6,407	25,598	17.51	1,462
2021	4,184.24	526	632	3,552	17.38	204
2022	321,717.57	25,866	31,079	290,639	17.16	16,937
2023	265,770.57	7,814	9,389	256,382	16.48	15,557
	2,191,139.90	912,513	1,096,404	1,094,736		63,547

CPG - POTTSVILLE METER SHOP  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2049  
NET SALVAGE PERCENT.. 0

1937	1,234.84	955	1,147	87	17.55	5
1961	294.42	206	248	47	21.16	2
1970	377.45	250	300	77	22.16	3
1976	1,808.65	1,150	1,382	427	22.71	19
1982	26,509.40	17,162	20,620	5,889	22.60	261
1987	357.42	220	264	93	22.67	4
1988	95.00	58	70	25	22.98	1
1989	24.29	15	18	6	22.97	
1990	2,123.00	1,259	1,513	610	22.99	27
1992	4,760.80	2,744	3,297	1,464	23.15	63
1993	2,703.40	1,534	1,843	860	23.26	37
1995	18,973.34	10,435	12,538	6,435	23.32	276
1996	4,307.22	2,334	2,804	1,503	23.26	65
1997	9,271.45	4,938	5,933	3,338	23.25	144
1998	11,191.78	5,851	7,030	4,162	23.28	179
2000	519,130.02	259,876	312,246	206,884	23.45	8,822
2001	12,387.00	6,076	7,300	5,087	23.37	218
2002	2,306.86	1,101	1,323	984	23.55	42
2004	6,184.42	2,810	3,376	2,808	23.42	120

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2009	184,472.34	70,358	84,537	99,936	23.52	4,249
2014	17,931.59	5,161	6,201	11,731	23.50	499
2017	149,837.36	32,530	39,085	110,752	23.44	4,725
	976,282.05	427,023	513,077	463,205		19,761
CPG - LEHIGHTON OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 8-2073						
NET SALVAGE PERCENT.. 0						
2022	150,681.29	6,027	7,242	143,440	35.96	3,989
2023	2,134,652.00	32,020	38,472	2,096,180	32.94	63,636
	2,285,333.29	38,047	45,714	2,239,619		67,625
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1947	83.04	83	83			
1949	60.87	61	61			
1950	1,717.03	1,708	1,717			
1954	80.73	78	81			
1955	2,484.53	2,391	2,485			
1959	8,364.97	7,815	8,365			
1960	22,868.83	21,199	22,869			
1961	1,330.30	1,224	1,330			
1962	1,109.43	1,012	1,109			
1963	524.00	474	524			
1964	642.99	577	643			
1965	748.08	666	748			
1966	1,360.54	1,202	1,361			
1967	92,432.27	80,971	92,432			
1968	21,209.32	18,420	21,209			
1969	4,153.20	3,576	4,153			
1970	1,809.55	1,544	1,810			
1971	1,825.69	1,543	1,826			
1972	3,903.39	3,268	3,903			
1973	2,545.74	2,110	2,542	3	6.84	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1974	3,011.77	2,470	2,976	36	7.19	5
1975	11,918.69	9,672	11,654	265	7.54	35
1977	455.40	361	435	20	8.28	2
1978	3,450.00	2,702	3,256	194	8.67	22
1979	399.58	309	372	27	9.07	3
1980	1,239.02	945	1,139	100	9.49	11
1981	3,822.25	2,874	3,463	359	9.92	36
1982	4,395.85	3,576	4,309	87	9.52	9
1983	10,901.68	8,787	10,587	314	9.75	32
1984	479.14	380	458	21	10.25	2
1985	12,331.16	9,638	11,613	718	10.76	67
1986	985.02	761	917	68	11.04	6
1988	1,723.95	1,291	1,556	168	11.90	14
1989	13,431.36	9,869	11,891	1,540	12.45	124
1990	1,460.55	1,052	1,268	193	13.01	15
1991	229,969.08	162,933	196,316	33,653	13.37	2,517
1992	43,448.92	30,110	36,279	7,170	13.95	514
1993	17,597.29	11,970	14,423	3,175	14.34	221
1994	110,317.04	73,228	88,232	22,085	14.94	1,478
1995	120,669.26	78,411	94,477	26,193	15.36	1,705
1996	38,278.82	24,211	29,172	9,107	15.98	570
1997	704,714.66	435,091	524,236	180,478	16.42	10,991
1998	242,060.28	145,672	175,519	66,542	16.87	3,944
1999	273,122.80	159,258	191,888	81,235	17.52	4,637
2000	43,644.74	24,720	29,785	13,860	17.99	770
2001	176,444.05	96,480	116,248	60,196	18.65	3,228
2002	89,209.26	47,183	56,850	32,359	19.15	1,690
2003	33,396.16	17,045	20,537	12,859	19.66	654
2004	721,110.55	354,354	426,957	294,153	20.18	14,576
2005	693,161.48	327,034	394,040	299,122	20.71	14,443
2006	225,801.97	101,566	122,376	103,426	21.41	4,831
2007	123,787.49	53,105	63,986	59,802	21.96	2,723
2008	646,870.10	263,664	317,686	329,184	22.52	14,617
2009	317,730.37	122,549	147,658	170,072	23.09	7,366
2010	121,350.49	44,232	53,295	68,056	23.54	2,891
2011	81,222.16	27,713	33,391	47,831	24.13	1,982
2012	15,266.21	4,845	5,838	9,429	24.73	381
2013	152,321.92	44,783	53,959	98,363	25.21	3,902
2014	185,281.62	49,989	60,231	125,050	25.71	4,864
2015	350,494.98	85,801	103,381	247,114	26.22	9,425
2016	260,140.08	56,971	68,644	191,496	26.75	7,159
2017	93,693.59	18,083	21,788	71,906	27.17	2,647



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2018	297,431.95	49,403	59,525	237,907	27.61	8,617
2019	199,188.88	27,608	33,265	165,924	27.97	5,932
2020	786,002.66	86,932	104,743	681,259	28.15	24,201
2021	806,801.53	65,512	78,935	727,867	28.27	25,747
2022	1,610,727.18	81,825	98,590	1,512,137	28.00	54,005
2023	230,940.71	4,295	5,175	225,766	26.45	8,536
	10,281,458.20	3,381,185	4,062,565	6,218,893		252,147
	131,977,661.49	41,954,408	44,037,136	87,940,526		4,731,811
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.6	3.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	19,545.79	19,057	13,995	5,550	0.50	5,550
2005	12,973.40	12,000	8,813	4,161	1.50	2,774
2006	15,741.19	13,774	10,116	5,626	2.50	2,250
2007	98,862.25	81,561	59,898	38,964	3.50	11,133
2008	10,904.48	8,451	6,206	4,698	4.50	1,044
2009	196,763.79	142,654	104,765	91,999	5.50	16,727
2010	29,674.64	20,030	14,710	14,965	6.50	2,302
2013	49,177.44	25,818	18,961	30,217	9.50	3,181
2014	164,928.32	78,341	57,533	107,395	10.50	10,228
2015	142,233.63	60,449	44,394	97,840	11.50	8,508
2016	156,448.43	58,668	43,086	113,363	12.50	9,069
2017	694,772.06	225,801	165,828	528,944	13.50	39,181
2018	365,293.03	100,456	73,775	291,518	14.50	20,105
2019	260,157.81	58,536	42,989	217,169	15.50	14,011
2020	235,363.22	41,189	30,249	205,114	16.50	12,431
2021	186,194.50	23,274	17,092	169,102	17.50	9,663
2022	239,796.94	17,985	13,208	226,589	18.50	12,248
2023	200,000.00	5,000	3,672	196,328	19.50	10,068
	3,078,830.92	993,044	729,289	2,349,542		190,473

PNG

SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2004	826.89	806	802	25	0.50	25
2005	1,086.91	1,005	1,000	87	1.50	58
2006	1,234.22	1,080	1,074	160	2.50	64
2007	1,312.22	1,083	1,077	235	3.50	67
2008	24,417.03	18,923	18,822	5,595	4.50	1,243
2010	2,239.24	1,511	1,503	736	6.50	113
2011	20,678.25	12,924	12,855	7,823	7.50	1,043
2014	33,759.66	16,036	15,950	17,809	10.50	1,696
2015	35,177.20	14,950	14,870	20,307	11.50	1,766
2016	233,275.70	87,478	87,011	146,265	12.50	11,701
2017	400,100.57	130,033	129,339	270,762	13.50	20,056
2018	31,187.62	8,577	8,531	22,656	14.50	1,562
2019	69,735.23	15,690	15,606	54,129	15.50	3,492
2020	115,739.37	20,254	20,146	95,593	16.50	5,794

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	61,990.92	7,749	7,708	54,283	17.50	3,102
2022	50,000.00	3,750	3,730	46,270	18.50	2,501
2023	50,000.00	1,250	1,243	48,757	19.50	2,500
	1,132,761.03	343,099	341,268	791,493		56,783

CPG  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2004	11,966.55	11,667	11,369	597	0.50	597
2006	1,393.32	1,219	1,188	205	2.50	82
2007	4,828.41	3,983	3,881	947	3.50	271
2010	1,926.82	1,301	1,268	659	6.50	101
2014	4,225.61	2,007	1,956	2,270	10.50	216
2015	64,028.79	27,212	26,518	37,511	11.50	3,262
2016	22,950.78	8,607	8,387	14,563	12.50	1,165
2017	29,884.80	9,713	9,465	20,420	13.50	1,513
2018	66,579.64	18,309	17,842	48,738	14.50	3,361
2019	9,728.37	2,189	2,133	7,595	15.50	490
2020	395,875.29	69,278	67,510	328,365	16.50	19,901
2021	17,352.44	2,169	2,114	15,239	17.50	871
2022	110,598.61	8,295	8,083	102,515	18.50	5,541
2023	100,000.00	2,500	2,436	97,564	19.50	5,003
	841,339.43	168,449	164,151	677,188		42,374
	5,052,931.38	1,504,592	1,234,708	3,818,223		289,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 5.73

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	4,313.90	3,667	3,816	498	1.50	332
2016	42,502.55	31,877	33,175	9,328	2.50	3,731
2017	3,747.59	2,436	2,535	1,212	3.50	346
2020	18,196.00	6,369	6,628	11,568	6.50	1,780
2021	30,929.53	7,732	8,047	22,883	7.50	3,051
	99,689.57	52,081	54,201	45,489		9,240
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	7,913.29	6,726	6,404	1,509	1.50	1,006
2016	5,541.48	4,156	3,957	1,584	2.50	634
2017	8,554.22	5,560	5,294	3,260	3.50	931
2018	2,800.72	1,540	1,466	1,334	4.50	296
2021	67,496.24	16,874	16,067	51,430	7.50	6,857
	92,305.95	34,856	33,188	59,118		9,724
	191,995.52	86,937	87,389	104,607		18,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 9.88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.72	10,345	9,196	11,495	2.50	4,598
	20,690.72	10,345	9,196	11,495		4,598
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	46,130.82	23,065	13,735-	59,866	2.50	23,946
	46,130.82	23,065	13,735-	59,866		23,946
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	10,345	12,631-	33,322	2.50	13,329
	20,690.76	10,345	12,631-	33,322		13,329
	87,512.30	43,755	17,170-	104,683		41,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	47.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2020	739,692.50	352,833	371,298	368,394	3.84	95,936
2021	1,110,006.13	394,274	414,908	695,098	4.54	153,105
2022	544,961.77	119,892	126,166	418,795	5.32	78,721
2023	339,434.68	25,390	26,719	312,716	6.18	50,601
	2,734,095.08	892,389	939,091	1,795,004		378,363
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	218,583.42	144,505	136,727	81,857	2.82	29,027
2020	79,100.31	37,731	35,700	43,400	3.84	11,302
2022	307,641.27	67,681	64,038	243,603	5.32	45,790
2023	242,549.43	18,143	17,166	225,383	6.18	36,470
	847,874.43	268,060	253,631	594,243		122,589
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	34,454.25	19,983	16,370	18,084	3.26	5,547
2020	56,212.10	26,813	21,966	34,246	3.84	8,918
2021	82,000.10	29,126	23,861	58,140	4.54	12,806
2022	250,333.37	55,073	45,117	205,216	5.32	38,574
2023	454,408.30	33,990	27,845	426,563	6.18	69,023
	877,408.12	164,985	135,159	742,249		134,868
	4,459,377.63	1,325,434	1,327,881	3,131,496		635,820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 14.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	103,951.73	72,039	71,551	32,401	3.32	9,759
2018	960,166.13	548,159	544,447	415,719	4.13	100,658
2019	458,414.33	223,798	222,282	236,132	4.72	50,028
2020	4,508,370.11	1,773,593	1,761,582	2,746,788	5.40	508,664
2021	710,416.44	205,452	204,061	506,356	6.14	82,468
2022	4,071,384.72	721,857	716,968	3,354,416	6.96	481,956
2023	2,533,248.22	151,488	150,462	2,382,786	7.85	303,540
	13,345,951.68	3,696,386	3,671,353	9,674,599		1,537,073
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	528,244.46	366,073	344,448	183,797	3.32	55,361
2018	519,183.28	296,402	278,892	240,291	4.13	58,182
2019	1,581,394.11	772,037	726,430	854,964	4.72	181,136
2020	3,496,735.67	1,375,616	1,294,353	2,202,382	5.40	407,849
2021	732,398.24	211,810	199,298	533,101	6.14	86,824
2022	2,298,977.01	407,609	383,530	1,915,447	6.96	275,208
2023	1,810,201.86	108,250	101,855	1,708,347	7.85	217,624
	10,967,134.63	3,537,797	3,328,806	7,638,329		1,282,184
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2009	11,512.06	9,982	9,489	2,023	2.22	911
2010	3,490.09	2,964	2,818	673	2.40	280
2019	1,200,984.83	586,321	557,352	643,633	4.72	136,363
2020	3,055,255.22	1,201,937	1,142,552	1,912,704	5.40	354,204
2021	452,270.68	130,797	124,335	327,936	6.14	53,410
2022	1,902,043.84	337,232	320,570	1,581,474	6.96	227,223
2023	3,392,890.30	202,895	192,870	3,200,020	7.85	407,646
	10,018,447.02	2,472,128	2,349,985	7,668,462		1,180,037
	34,331,533.33	9,706,311	9,350,144	24,981,390		3,999,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 11.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	35,491.71	14,630	2,433	33,059	6.42	5,149
2022	395,523.28	55,927	9,301	386,223	9.10	42,442
2023	247,819.38	11,697	1,945	245,874	10.09	24,368
	678,834.37	82,254	13,679	665,155		71,959
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	401,841.19	198,469	176,717	225,124	5.64	39,916
2020	461,508.78	150,221	133,757	327,752	7.25	45,207
2022	225,283.96	31,855	28,364	196,920	9.10	21,640
2023	177,081.00	8,358	7,442	169,639	10.09	16,813
	1,265,714.93	388,903	346,280	919,435		123,576
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2004	121,413.98	111,507	117,685	3,729	1.73	2,155
2005	69,521.56	62,889	66,373	3,148	1.95	1,614
2006	172,475.34	153,331	161,826	10,649	2.19	4,863
2019	602,398.92	248,309	262,066	340,332	6.42	53,011
2020	491,552.36	160,000	168,865	322,688	7.25	44,509
2022	187,036.61	26,447	27,912	159,124	9.10	17,486
2023	331,937.00	15,667	16,535	315,402	10.09	31,259
	1,976,335.77	778,150	821,263	1,155,073		154,897
	3,920,885.07	1,249,307	1,181,222	2,739,663		350,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 8.94



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	403,560.63	199,319	218,156	185,404	5.64	32,873
2019	345,379.32	142,365	155,820	189,560	6.42	29,526
2020	490,460.78	159,645	174,733	315,728	7.25	43,549
2021	306,144.91	71,883	78,677	227,468	8.15	27,910
2022	622,825.25	88,067	96,390	526,435	9.10	57,850
2023	386,373.00	18,237	19,961	366,412	10.09	36,314
	2,554,743.89	679,516	743,736	1,811,008		228,022
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	342,626.00	169,223	146,276	196,350	5.64	34,814
2019	290,458.76	119,727	103,491	186,967	6.42	29,123
2020	337,021.24	109,700	94,824	242,197	7.25	33,406
2022	351,206.30	49,661	42,927	308,280	9.10	33,877
2023	276,083.00	13,031	11,264	264,819	10.09	26,246
	1,597,395.30	461,342	398,782	1,198,613		157,466
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2001	34,828.72	33,227	34,829			
2002	50,124.09	47,202	49,763	361	1.33	271
2005	195,085.29	176,474	186,047	9,038	1.95	4,635
2019	303,937.59	125,283	132,079	171,858	6.42	26,769
2020	513,765.32	167,231	176,303	337,462	7.25	46,546
2022	291,604.11	41,233	43,470	248,134	9.10	27,267
2023	517,516.00	24,427	25,752	491,764	10.09	48,738
	1,906,861.12	615,077	648,243	1,258,618		154,226
	6,059,000.31	1,755,935	1,790,761	4,268,239		539,714
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 8.91

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	10,716.56	7,259	7,051	3,666	5.48	669
2016	254,717.26	135,255	131,372	123,346	6.62	18,632
2019	25,125.61	8,809	8,556	16,570	8.34	1,987
2022	260,938.88	32,617	31,681	229,258	10.50	21,834
2023	162,107.27	6,825	6,629	155,478	11.38	13,662
	713,605.58	190,765	185,288	528,318		56,784
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	512.74	459	431	82	2.99	27
2004	515.28	424	398	117	4.20	28
2011	31,925.78	22,428	21,057	10,868	5.29	2,054
2018	70,027.63	29,195	27,411	42,617	7.69	5,542
2020	292,987.92	81,919	76,913	216,075	9.02	23,955
2021	334,581.76	68,422	64,241	270,341	9.72	27,813
2022	147,089.20	18,386	17,262	129,827	10.50	12,364
2023	115,832.56	4,877	4,579	111,254	11.38	9,776
	993,472.87	226,110	212,292	781,181		81,559
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	1,906.00	1,771	1,881	25	2.25	11
2001	30,872.14	26,606	28,255	2,617	3.61	725
2002	4,805.72	4,081	4,334	472	3.82	124
2003	14,017.08	11,724	12,451	1,567	4.01	391
2004	34,730.50	28,580	30,351	4,379	4.20	1,043
2005	144,584.18	116,882	124,125	20,459	4.38	4,671
2006	17,170.56	13,613	14,457	2,714	4.57	594
2009	11,228.82	8,352	8,870	2,359	4.99	473
2017	6,935.21	3,309	3,514	3,421	7.12	480
2019	68,843.21	24,136	25,632	43,211	8.34	5,181
2020	139,747.77	39,073	41,494	98,253	9.02	10,893

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2021	246,513.61	50,412	53,536	192,977	9.72	19,854
2022	122,284.53	15,286	16,233	106,051	10.50	10,100
2023	217,137.77	9,142	9,709	207,429	11.38	18,228
	1,060,777.10	352,967	374,841	685,936		72,768
	2,767,855.55	769,842	772,421	1,995,435		211,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 7.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,768.11	1,724	1,726	42	0.50	42
	1,768.11	1,724	1,726	42		42
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	2,655	2,655	2,935	10.50	280
2018	10,248.45	2,818	2,818	7,430	14.50	512
	15,838.44	5,473	5,473	10,365		792
	17,606.55	7,197	7,199	10,407		834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.5	4.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	376,497.34	367,085	369,767	6,730	0.50	6,730
2005	585,131.98	541,247	545,202	39,930	1.50	26,620
2006	533,535.20	466,843	470,254	63,281	2.50	25,312
2007	637,237.38	525,721	529,562	107,675	3.50	30,764
2008	236,121.16	182,994	184,331	51,790	4.50	11,509
2009	267,438.49	193,893	195,310	72,129	5.50	13,114
2010	162,964.81	110,001	110,805	52,160	6.50	8,025
2011	451,363.00	282,102	284,163	167,200	7.50	22,293
2012	368,654.37	211,976	213,525	155,130	8.50	18,251
2013	792,113.30	415,859	418,897	373,216	9.50	39,286
2014	476,076.46	226,136	227,788	248,288	10.50	23,646
2015	1,648,297.12	700,526	705,644	942,653	11.50	81,970
2016	1,270,294.92	476,361	479,842	790,453	12.50	63,236
2017	1,830,420.92	594,887	599,234	1,231,187	13.50	91,199
2018	915,728.07	251,825	253,665	662,063	14.50	45,660
2019	1,013,890.01	228,125	229,792	784,098	15.50	50,587
2020	1,692,662.34	296,216	298,380	1,394,282	16.50	84,502
2021	1,785,140.52	223,143	224,773	1,560,367	17.50	89,164
2022	2,220,574.48	166,543	167,760	2,052,815	18.50	110,963
2023	1,231,857.00	30,796	31,021	1,200,836	19.50	61,581
	18,495,998.87	6,492,279	6,539,715	11,956,284		904,412

PNG  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2004	270,994.91	264,220	263,620	7,375	0.50	7,375
2005	107,276.26	99,231	99,006	8,271	1.50	5,514
2006	272,070.63	238,062	237,521	34,549	2.50	13,820
2007	397,958.98	328,316	327,571	70,388	3.50	20,111
2008	194,881.81	151,033	150,690	44,192	4.50	9,820
2009	386,652.36	280,323	279,687	106,966	5.50	19,448
2010	528,508.76	356,743	355,933	172,576	6.50	26,550
2011	46,412.17	29,008	28,942	17,470	7.50	2,329
2012	106,370.79	61,163	61,024	45,347	8.50	5,335
2013	245,409.98	128,840	128,547	116,863	9.50	12,301
2014	495,061.18	235,154	234,620	260,441	10.50	24,804
2015	960,119.93	408,051	407,125	552,995	11.50	48,087
2016	582,263.35	218,349	217,853	364,410	12.50	29,153
2017	608,859.13	197,879	197,430	411,429	13.50	30,476

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	1,012,779.35	278,514	277,882	734,898	14.50	50,683
2019	536,030.46	120,607	120,333	415,697	15.50	26,819
2020	1,296,129.90	226,823	226,308	1,069,822	16.50	64,838
2021	1,226,021.61	153,253	152,905	1,073,117	17.50	61,321
2022	1,470,338.24	110,275	110,025	1,360,314	18.50	73,530
2023	1,417,177.00	35,429	35,349	1,381,828	19.50	70,863
	12,161,316.80	3,921,273	3,912,370	8,248,947		603,177

CPG  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2004	403,566.38	393,477	359,386	44,180	0.50	44,180
2005	471,228.17	435,886	398,121	73,107	1.50	48,738
2006	277,067.07	242,434	221,430	55,637	2.50	22,255
2007	507,181.09	418,424	382,172	125,009	3.50	35,717
2008	544,153.86	421,719	385,181	158,972	4.50	35,327
2009	190,844.18	138,362	126,374	64,470	5.50	11,722
2010	675,112.97	455,701	416,219	258,894	6.50	39,830
2011	41,307.18	25,817	23,580	17,727	7.50	2,364
2012	185,811.11	106,841	97,584	88,227	8.50	10,380
2013	268,626.03	141,029	128,810	139,816	9.50	14,717
2014	510,814.37	242,637	221,615	289,199	10.50	27,543
2015	362,285.21	153,971	140,631	221,654	11.50	19,274
2016	632,442.31	237,166	216,618	415,824	12.50	33,266
2017	243,698.39	79,202	72,340	171,358	13.50	12,693
2018	534,429.05	146,968	134,235	400,194	14.50	27,600
2019	795,631.49	179,017	163,507	632,124	15.50	40,782
2020	463,388.36	81,093	74,067	389,321	16.50	23,595
2021	934,658.67	116,832	106,710	827,949	17.50	47,311
2022	782,352.30	58,676	53,592	728,760	18.50	39,392
2023	717,692.00	17,942	16,388	701,304	19.50	35,964
	9,542,290.19	4,093,194	3,738,561	5,803,729		572,650
	40,199,605.86	14,506,746	14,190,646	26,008,960		2,080,239

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	235	230	323	11.50	28
2016	1,085.72	407	399	687	12.50	55
2017	330,397.55	107,379	105,152	225,245	13.50	16,685
2018	105,742.64	29,079	28,476	77,267	14.50	5,329
	437,778.64	137,100	134,257	303,522		22,097
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,681	6,226	273	3.38	81
2001	30,317.91	26,128	28,633	1,685	3.61	467
2002	3,719.59	3,159	3,462	258	3.82	68
2003	35,492.23	29,686	32,532	2,960	4.01	738
2004	54,943.24	45,213	49,548	5,395	4.20	1,285
2005	14,736.28	11,913	13,055	1,681	4.38	384
2006	28,808.32	22,839	25,029	3,779	4.57	827
2007	37,931.66	29,480	32,307	5,625	4.73	1,189
2009	64,652.45	48,088	52,699	11,954	4.99	2,396
2013	15,373.86	9,993	10,951	4,423	5.65	783
2018	220,480.47	91,918	100,731	119,749	7.69	15,572
2019	308,929.87	108,311	118,696	190,234	8.34	22,810
2020	1,614,013.94	451,278	494,549	1,119,465	9.02	124,109
2021	76,359.04	15,615	17,112	59,247	9.72	6,095
	2,512,257.22	899,302	985,531	1,526,726		176,804

PNG  
SURVIVOR CURVE.. IOWA 15-L2  
NET SALVAGE PERCENT.. 0

2003	68,109.74	56,967	66,598	1,511	4.01	377
2004	167,248.57	137,629	160,898	6,351	4.20	1,512
2007	13,369.18	10,391	12,148	1,221	4.73	258
2008	35,075.31	26,692	31,205	3,870	4.87	795
2009	48,114.46	35,788	41,839	6,276	4.99	1,258
2010	12,089.03	8,748	10,227	1,862	5.16	361
2018	1,346,981.57	561,557	656,500	690,482	7.69	89,790
2020	783,198.88	218,982	256,005	527,193	9.02	58,447
2021	45,428.50	9,290	10,861	34,568	9.72	3,556
	2,519,615.24	1,066,044	1,246,281	1,273,334		156,354

CPG  
SURVIVOR CURVE.. IOWA 15-L2  
NET SALVAGE PERCENT.. 0

2001	21,592.29	18,608	17,235	4,357	3.61	1,207
2002	30,786.38	26,144	24,215	6,571	3.82	1,720
2003	50,494.67	42,234	39,118	11,377	4.01	2,837
2004	106,224.95	87,413	80,963	25,262	4.20	6,015



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2005	199,925.67	161,620	149,695	50,231	4.38	11,468
2006	32,646.90	25,882	23,972	8,675	4.57	1,898
2009	69,039.30	51,351	47,562	21,477	4.99	4,304
2018	909.08	379	351	558	7.69	73
2019	106,125.88	37,208	34,463	71,663	8.34	8,593
2020	920,993.58	257,510	238,509	682,484	9.02	75,663
	1,538,738.70	708,349	656,083	882,656		113,778
	6,570,611.16	2,673,695	2,887,895	3,682,716		446,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 6.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	40,712.05	10,178	7,659	33,053	7.50	4,407
	40,712.05	10,178	7,659	33,053		4,407
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	463,679	393,764	319,587	3.50	91,311
2019	33,841.70	15,229	12,933	20,909	5.50	3,802
2021	50,379.19	12,595	10,696	39,683	7.50	5,291
	797,572.51	491,503	417,393	380,180		100,404
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	144	151			
2015	28,671.36	24,371	28,671			
2017	17,961.49	11,675	17,039	923	3.50	264
2021	21,890.53	5,473	7,987	13,903	7.50	1,854
	68,674.85	41,663	53,849	14,826		2,118
	906,959.41	543,344	478,901	428,059		106,929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 11.79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	102,456.20	78,550	52,326	50,130	3.50	14,323
2013	51,777.87	36,245	24,145	27,633	4.50	6,141
2014	178,624.07	113,128	75,360	103,264	5.50	18,775
2015	39,471.49	22,367	14,900	24,572	6.50	3,780
2016	32,235.43	16,118	10,737	21,498	7.50	2,866
2017	165,977.94	71,923	47,912	118,066	8.50	13,890
2018	106,282.35	38,971	25,961	80,322	9.50	8,455
2020	146,222.17	34,118	22,728	123,494	11.50	10,739
2022	59,425.00	5,942	3,958	55,467	13.50	4,109
	882,472.52	417,362	278,026	604,447		83,078

PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	72,298.45	69,889	68,796	3,502	0.50	3,502
2010	346,189.24	311,570	306,698	39,491	1.50	26,327
2011	26,672.91	22,227	21,879	4,793	2.50	1,917
2012	6,969.59	5,343	5,259	1,710	3.50	489
2014	262,109.02	166,002	163,406	98,703	5.50	17,946
2016	184,658.73	92,329	90,885	93,773	7.50	12,503
2017	64,069.97	27,763	27,329	36,741	8.50	4,322
2018	1,869.95	686	675	1,195	9.50	126
2020	61,699.27	14,396	14,171	47,528	11.50	4,133
2022	89,137.51	8,914	8,775	80,363	13.50	5,953
	1,115,674.64	719,119	707,875	407,800		77,218

CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	19,072.92	18,437	17,841	1,232	0.50	1,232
2010	46,085.64	41,477	40,136	5,949	1.50	3,966
2011	70,068.25	58,390	56,503	13,565	2.50	5,426
2012	14,758.99	11,315	10,949	3,810	3.50	1,089
2014	2,414.03	1,529	1,480	934	5.50	170
2015	4,956.48	2,809	2,718	2,238	6.50	344
2016	65,279.25	32,640	31,585	33,694	7.50	4,493
2017	81,771.73	35,434	34,289	47,483	8.50	5,586

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	4,477.95	1,642	1,589	2,889	9.50	304
2019	1,267.76	380	368	900	10.50	86
2020	4,259.10	994	962	3,297	11.50	287
2022	29,712.49	2,971	2,875	26,838	13.50	1,988
	344,124.59	208,018	201,295	142,830		24,971
	2,342,271.75	1,344,499	1,187,196	1,155,077		185,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 7.91

**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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	30,037,912.33	3,676,640	3,612,737	26,425,175	32.26	819,131
2020	1,907,500.04	189,606	186,310	1,721,190	31.71	54,279
2021	671,173.69	50,338	49,463	621,711	30.83	20,166
2022	2,123,767.06	102,578	100,795	2,022,972	29.56	68,436
2023	100,454.00	1,878	1,845	98,609	26.24	3,758
	34,840,807.12	4,021,040	3,951,151	30,889,656		965,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.0	2.77

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	11,896.38	11,599	10,594	1,302	0.50	1,302
2005	39,965.68	36,968	33,765	6,201	1.50	4,134
2006	2,468.81	2,160	1,973	496	2.50	198
2007	878.14	724	661	217	3.50	62
2008	572.40	444	406	166	4.50	37
2009	4,753.12	3,446	3,147	1,606	5.50	292
2010	747,318.56	504,440	460,740	286,579	6.50	44,089
2019	3,525,485.48	793,234	724,516	2,800,969	15.50	180,708
2020	27,303.10	4,778	4,364	22,939	16.50	1,390
	4,360,641.67	1,357,793	1,240,166	3,120,476		232,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 5.33

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	277,204.74	249,484	233,477	43,728	0.50	43,728
2021	1,076,384.85	538,192	503,660	572,725	2.50	229,090
	1,353,589.59	787,676	737,137	616,453		272,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3						20.16



UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,876	26,876			
2008	22,536.44	21,658	22,536			
2014	22,224.80	18,940	22,225			
	71,637.08	67,474	71,637			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	27,967.27	9,789	7,091	20,876	6.50	3,212
	27,967.27	9,789	7,091	20,876		3,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 11.48

## INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - NEW READING DATA CENTER

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2073						
NET SALVAGE PERCENT.. 0						
2023	4,000,001.00	5,200	5,200	3,994,801	31.50	126,819
	4,000,001.00	5,200	5,200	3,994,801		126,819
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 3.17

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	5,698.56	5,556	5,171	528	0.50	528
2007	1,760.05	1,452	1,352	408	3.50	117
	7,458.61	7,008	6,523	936		645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 8.65

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	9,507,270.50	8,556,543	7,978,774	1,528,496	0.50	1,528,496
2020	1,980,934.07	1,386,654	1,293,022	687,912	1.50	458,608
2021	504,089.49	252,045	235,026	269,063	2.50	107,625
	11,992,294.06	10,195,242	9,506,822	2,485,472		2,094,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.2 17.47

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,294,067	2,076,802	727,064	1.00	727,064
	2,803,866.07	2,294,067	2,076,802	727,064		727,064
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	3,105,209	2,359,182	8,336,634	11.00	757,876
	10,695,816.43	3,105,209	2,359,182	8,336,634		757,876
	13,499,682.50	5,399,276	4,435,984	9,063,698		1,484,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1						11.00

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	988,604.39	939,174	874,812	113,792	0.50	113,792
2015	732,102.69	622,287	579,641	152,462	1.50	101,641
2016	930,430.13	697,823	650,001	280,429	2.50	112,172
2017	1,349,992.48	877,495	817,360	532,632	3.50	152,181
2018	1,384,581.24	761,520	709,332	675,249	4.50	150,055
2019	7,509,579.44	3,379,311	3,147,724	4,361,855	5.50	793,065
2020	13,110,042.00	4,588,515	4,274,061	8,835,981	6.50	1,359,382
2021	6,971,595.51	1,742,899	1,623,457	5,348,139	7.50	713,085
2022	13,214,700.50	1,982,205	1,846,363	11,368,338	8.50	1,337,452
2023	20,180,262.00	1,009,013	939,865	19,240,397	9.50	2,025,305
	66,371,890.38	16,600,242	15,462,616	50,909,274		6,858,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 10.33



UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	425,873.07	354,893	348,918	76,955	2.50	30,782
2012	401,290.13	307,657	302,477	98,813	3.50	28,232
2013	142,364.69	99,655	97,977	44,388	4.50	9,864
2014	495,556.48	313,851	308,567	186,989	5.50	33,998
2016	1,419,264.44	709,632	697,685	721,579	7.50	96,211
2017	76,271,826.62	33,050,871	32,494,439	43,777,388	8.50	5,150,281
2018	171,914.66	63,036	61,975	109,940	9.50	11,573
2019	43,689,680.34	13,106,904	12,886,240	30,803,440	10.50	2,933,661
2021	6,526,337.79	1,087,745	1,069,432	5,456,906	12.50	436,552
2022	1,880,199.40	188,020	184,855	1,695,344	13.50	125,581
	131,424,307.62	49,282,264	48,452,565	82,971,743		8,856,735
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4						6.74

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	41,177,032.00	1,372,430	1,945,443	39,231,589	14.50	2,705,627
	41,177,032.00	1,372,430	1,945,443	39,231,589		2,705,627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 6.57

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

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
369.00		131.00		131.00-
376.00	2,599,001.00	440,534.00	62,338.00	378,196.00-
378.00	159,150.00	154,135.00	15,813.00	138,322.00-
379.00	231,613.00			
380.00	8,211,461.00	3,425,191.00		3,425,191.00-
381.00	1,090,648.00	770.00		770.00-
382.00	72,768.00	262,633.00		262,633.00-
383.00		54,424.00-		54,424.00
384.00		2.00-		2.00
385.00		4,047.00		4,047.00-
390.10		76,973.00		76,973.00-
391.10	461,640.00			
391.20	75,179.00			
391.30	5,022.00			
391.40	3,295,776.00			
393.00	774.00			
394.00	609,662.00			
397.00	111,549.00			
398.00	76,034.00	652.00		652.00-
	17,000,277.00	4,310,640.00	78,151.00	4,232,489.00-
2020 TRANSACTION YEAR				
376.00	6,459,698.00	1,030,068.00		1,030,068.00-
378.00	2,984.00	29,723.00		29,723.00-
380.00	11,637,744.00	4,911,297.00		4,911,297.00-
381.00	904,135.00			
382.00		1,144,545.00		1,144,545.00-
383.00		2,130.00		2,130.00-
384.00		515,427.00		515,427.00-
390.10		17,949.00		17,949.00-
391.10	127,130.00			
391.20	33,245.00			
391.30	174,316.00			
392.00			691,071.00	691,071.00
394.00	808,538.00			
397.00	1,182,932.00			
398.00	54,164.00	257,300.00		257,300.00-
	21,384,886.00	7,908,439.00	691,071.00	7,217,368.00-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
305.00			115,195.00	115,195.00
367.00	24.00	1,660.00		1,660.00-
369.00		3,386.00		3,386.00-
375.00	18,008.00			
376.00	4,504,366.00	2,534,160.00		2,534,160.00-
378.00		168,692.00		168,692.00-
379.00		15,105.00		15,105.00-
380.00	12,500,315.00	4,191,361.00		4,191,361.00-
381.00	3,015,928.00	1,237.00	19,201.00	17,964.00
382.00		224,823.00		224,823.00-
383.00		269.00		269.00-
384.00		13,720.00		13,720.00-
385.00		35,290.00		35,290.00-
386.00	269,143.00			
390.10	231,077.00	135.00		135.00-
391.10	661,188.00			
391.20	74,471.00			
391.30	120,424.00			
392.00			526,894.00	526,894.00
393.00	3,091.00			
394.00	869,872.00			
397.00	8,099.00			
398.00	88,752.00	391,820.00		391,820.00-
	22,364,758.00	7,581,658.00	661,290.00	6,920,368.00-

UGI UTILITIES, INC. - GAS 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				
376.00	6,206,044.00	2,022,087.00		2,022,087.00-
378.00	3,311,668.00	656,781.00	218,659.00	438,122.00-
380.00	6,926,792.00	3,574,917.00		3,574,917.00-
381.00	1,717,529.00	1,589.00	4,145.00	2,556.00
382.00	561,313.00	289,694.00		289,694.00-
383.00	6,349.00	3,276.00		3,276.00-
384.00	24,046.00	12,410.00		12,410.00-
390.10	657,344.00	65,735.00		65,735.00-
391.10	85,045.00			
391.20	6,467.00			
391.30	356,493.00			
391.40	4,378,298.00			
392.00	2,229,069.00		477,914.00	477,914.00
394.00	684,358.00			
397.00	82,938.00			
398.00	143,552.00			
399.00	16,032.00			
	27,393,337.00	6,626,489.00	700,718.00	5,925,771.00-
2023 TRANSACTION YEAR				
376.00	6,871,683.00	2,143,071.02		2,143,071.02-
378.00	2,678,253.00	531,160.46	176,836.16	354,324.30-
380.00	7,021,602.00	3,623,848.28		3,623,848.28-
381.00	1,534,160.00	1,419.52	3,701.77	2,282.25
382.00	517,857.00	267,265.48		267,265.48-
383.00	6,349.00	3,276.31		3,276.31-
384.00	24,046.00	12,410.31		12,410.31-
390.10	1,663,190.00	166,319.00		166,319.00-
391.10	74,005.00			
391.20	1,638.00			
391.30	575,464.00			
392.00	2,077,805.00		445,481.30	445,481.30
394.00	645,980.00			
397.00	31,838.00			
398.00	48,107.00			
	23,771,977.00	6,748,770.38	626,019.23	6,122,751.15-
TOTAL	111,915,235.00	33,175,996.38	2,757,249.23	30,418,747.15-