BOOK VII

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 (FUTURE)

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2022

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 (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, 2022

Prepared by:

Gannett Fleming

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, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

Gannett Fleming

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 in service. The results of our study at September 30, 2022 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study at September 30, 2021 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2021". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study at September 30, 2023 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2023". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three exhibits and test years.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at September 30, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

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

JFW:mle
069215.100

Gannett Fleming Valuation and Rate Consultants, LLC
1010 Adams Avenue •Audubon, PA 19403-2402
t: 610.650.8101 • f: 610.650.8190

www.gfvrc.com

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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 conducted 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, 2022.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2017 for the consolidated UGI gas company. The consolidated gas company includes the former UGI Penn Natural Gas Company (UGI PNG, now UGI North), UGI Central Penn Gas Company (UGI CPG, now UGI Central) and UGI Utilities, Inc. – Gas Division (UGI Gas, now UGI South).

BASIS OF STUDY

Depreciation and Amortization

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

of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.
For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated

lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2017 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1960 through 2017 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2017 through September 30, 2022 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

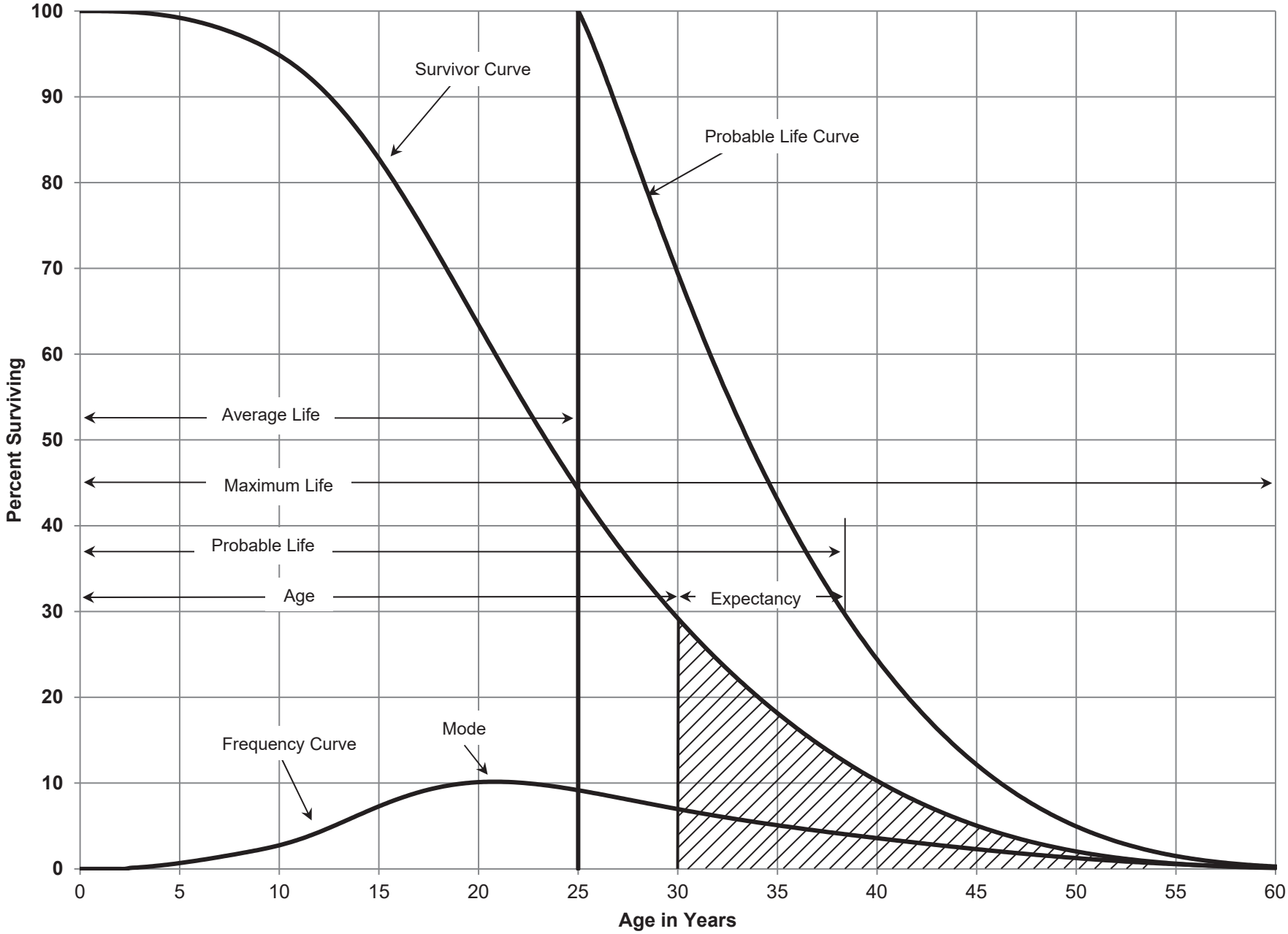

FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

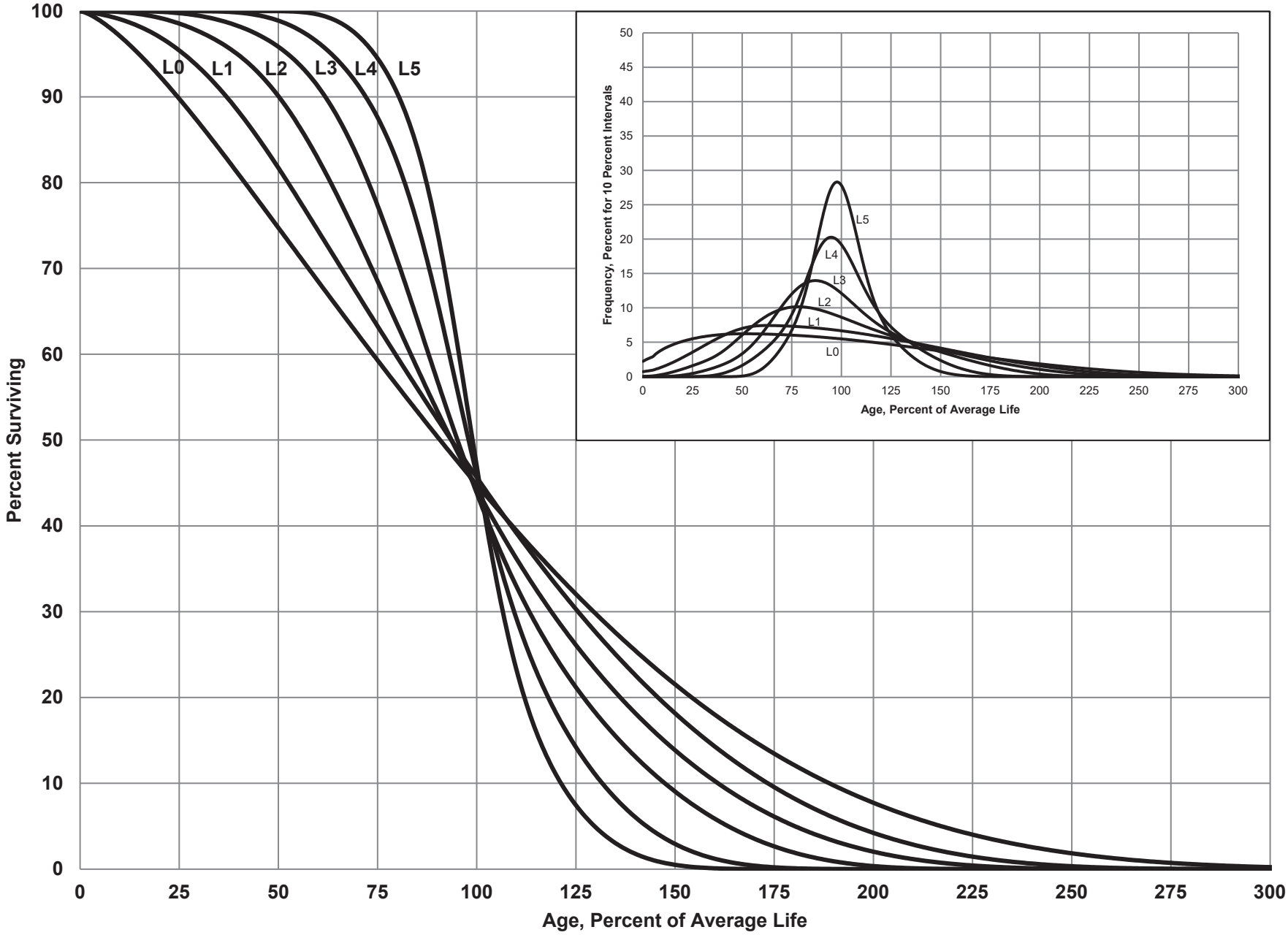

FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

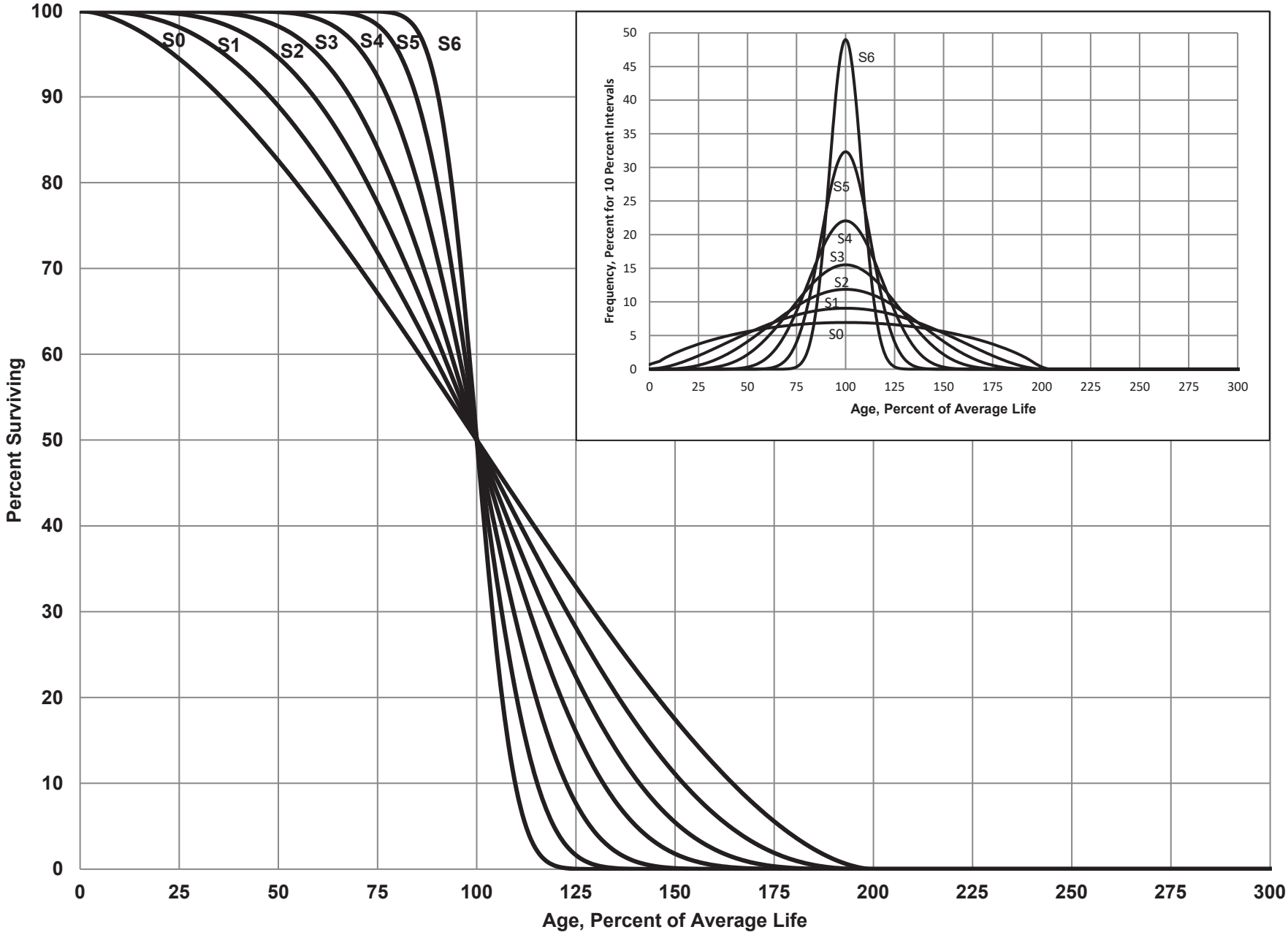

FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

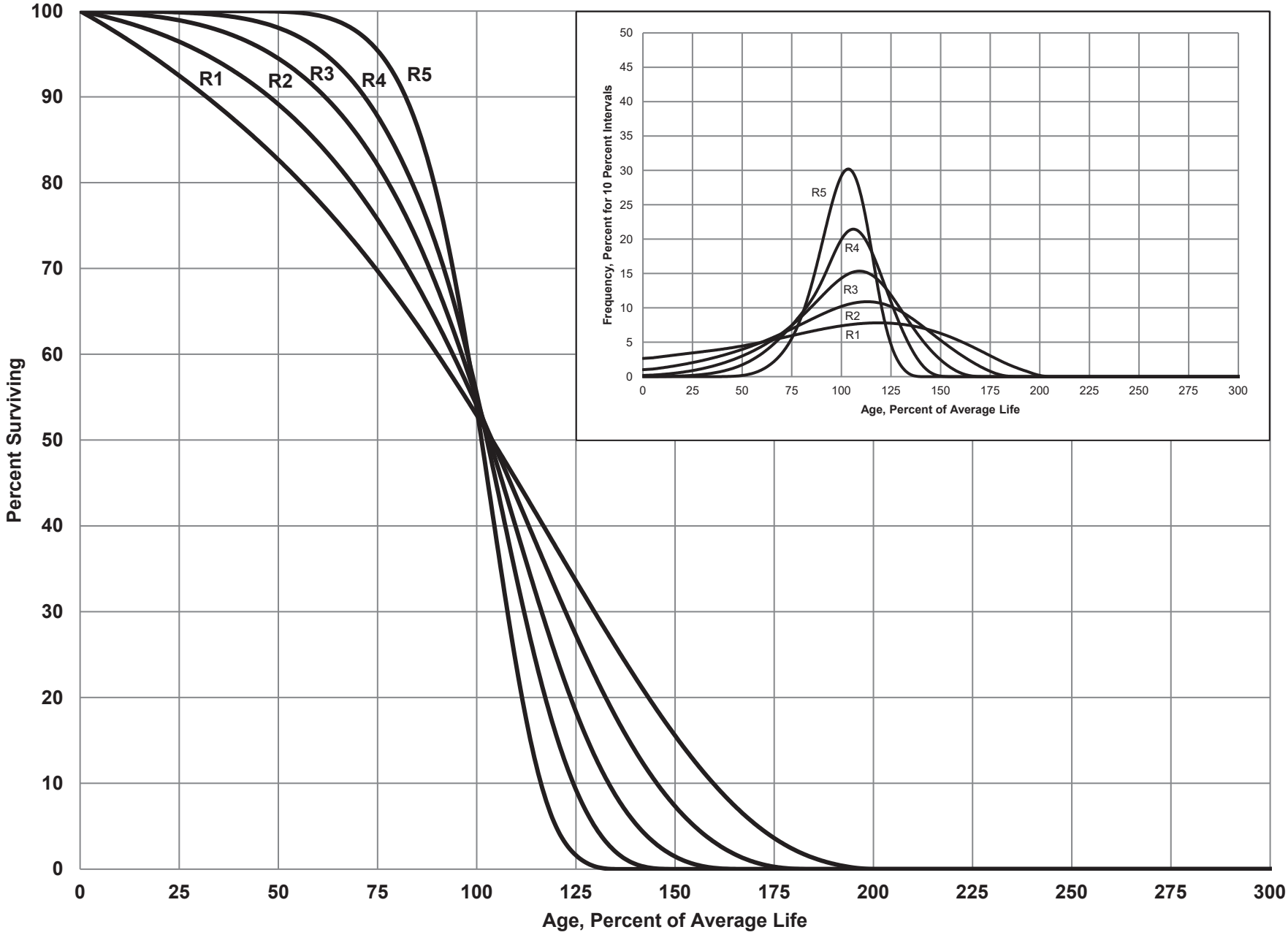

FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

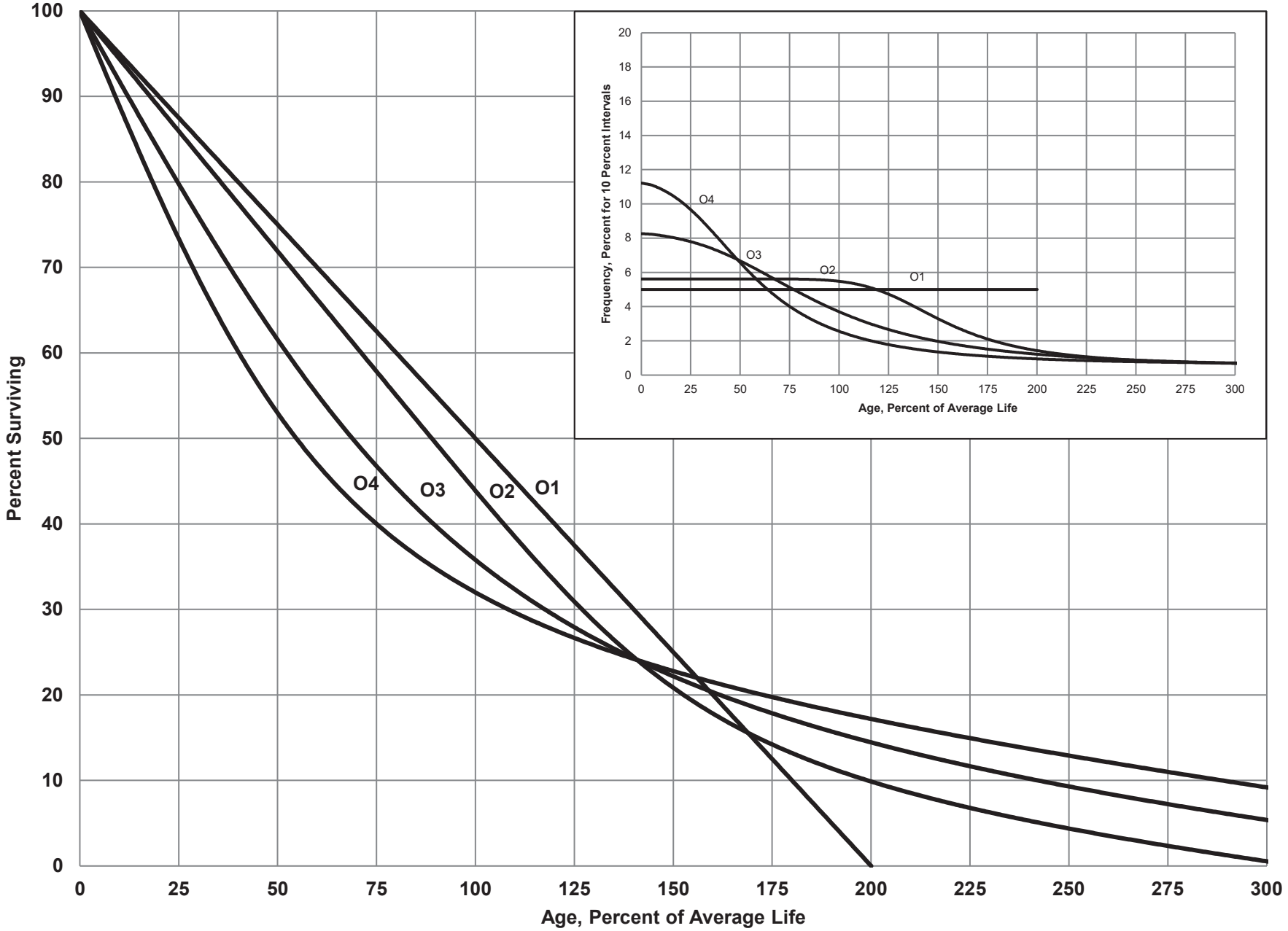

FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2008 were retired in 2013. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

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Experience Band 2013-2022

Placement Band 2008-2022

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2009	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2010	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2011	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2012	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2013	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2014		5	11	12	13	14	15	16	18	20	113	7½-8½
2015			6	12	13	15	16	17	19	19	124	6½-7½
2016				6	13	15	16	17	19	19	131	5½-6½
2017					7	14	16	17	19	20	143	4½-5½
2018						8	18	20	22	23	146	3½-4½
2019							9	20	22	25	150	2½-3½
2020								11	23	25	151	1½-2½
2021									11	24	153	½-1½
2022										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

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Experience Band 2013-2022 Placement Band 2008-2022

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2009	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2010	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2011	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2012	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2013	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2014		-	-	-	-	-	-	-	-	-	6	7½-8½
2015			-	-	-	-	-	-	-	-	-	6½-7½
2016				-	-	-	-	(12)[b]	-	-	-	5½-6½
2017					-	-	-	-	22[a]	-	-	4½-5½
2018						-	-	(19)[b]	-	-	10	3½-4½
2019							-	-	-	-	-	2½-3½
2020								-	-	(102)[c]	(121)	1½-2½
2021									-	-	-	½-1½
2022											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 — Placement Band 2008-2022

Year Placed	Exposures, Thousands of Dollars: Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2013	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2014		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2015			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2016				580[a]	574	561	546	530	501	482	3,057	5½-6½
2017					660[a]	653	639	623	628	609	3,789	4½-5½
2018						750[a]	742	724	685	663	4,332	3½-4½
2019							850[a]	841	821	799	4,955	2½-3½
2020								960[a]	949	926	5,719	1½-2½
2021									1,080[a]	1,069	6,579	½-1½
2022										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2013-2022 Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

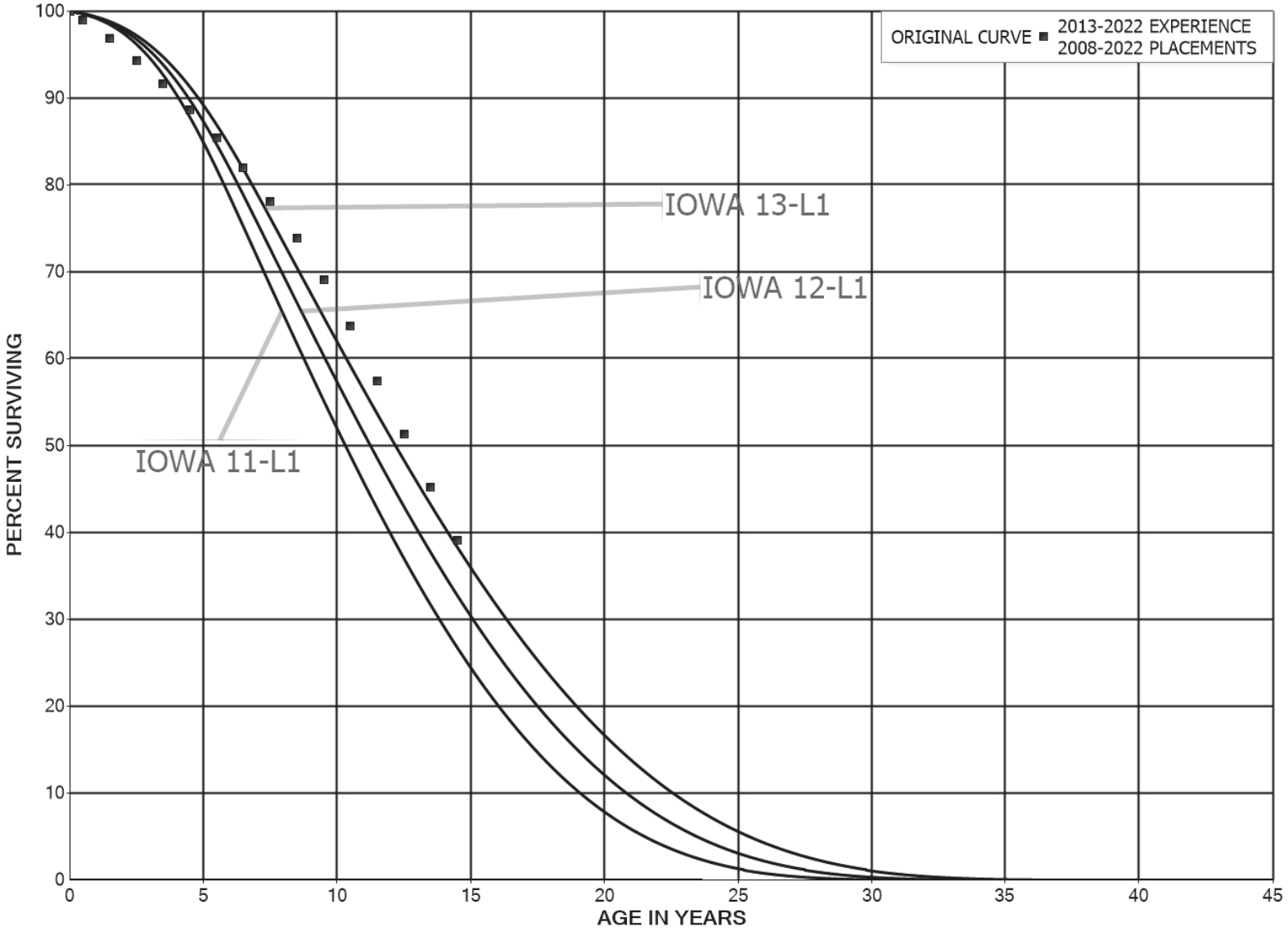


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

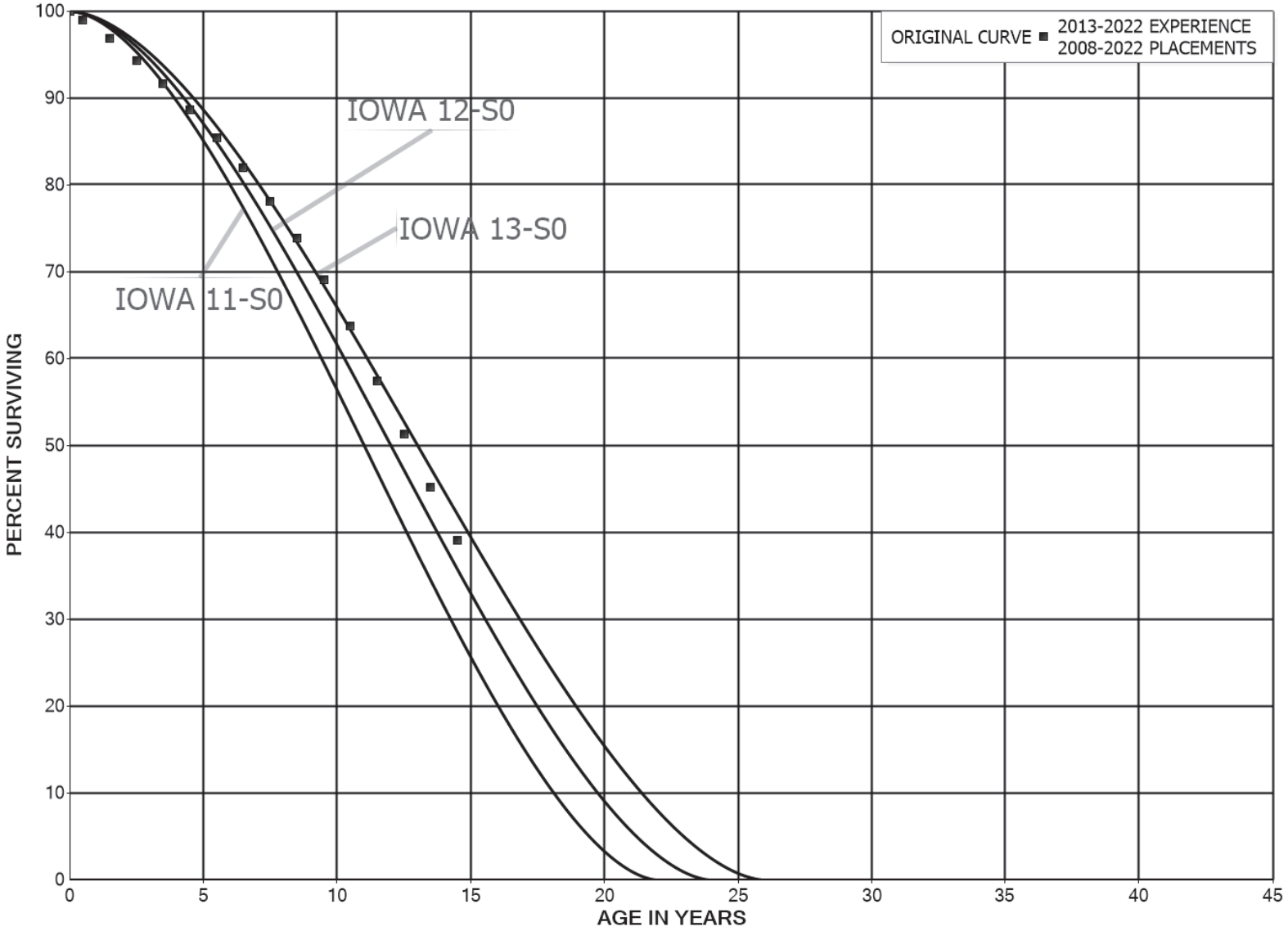


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

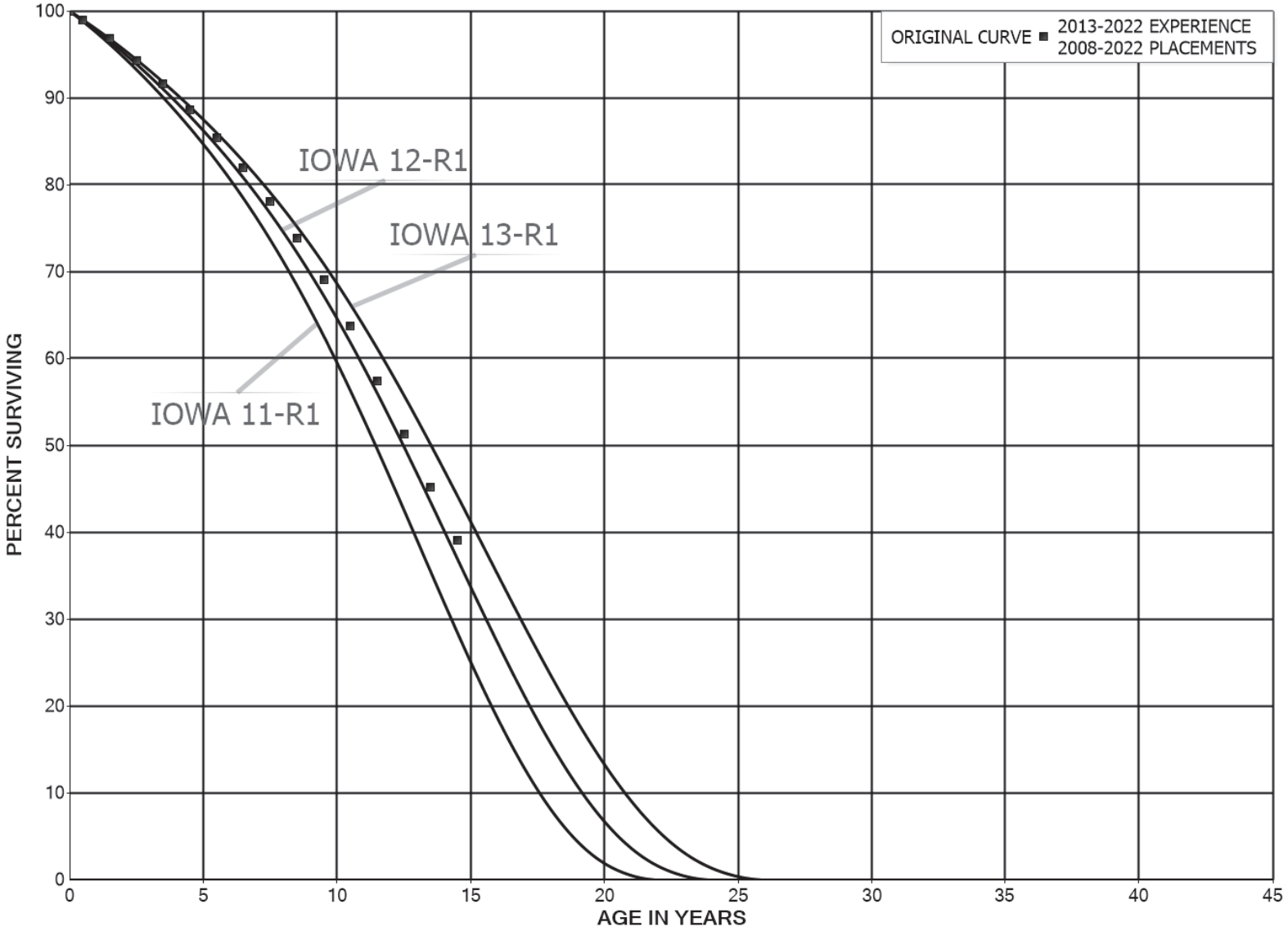
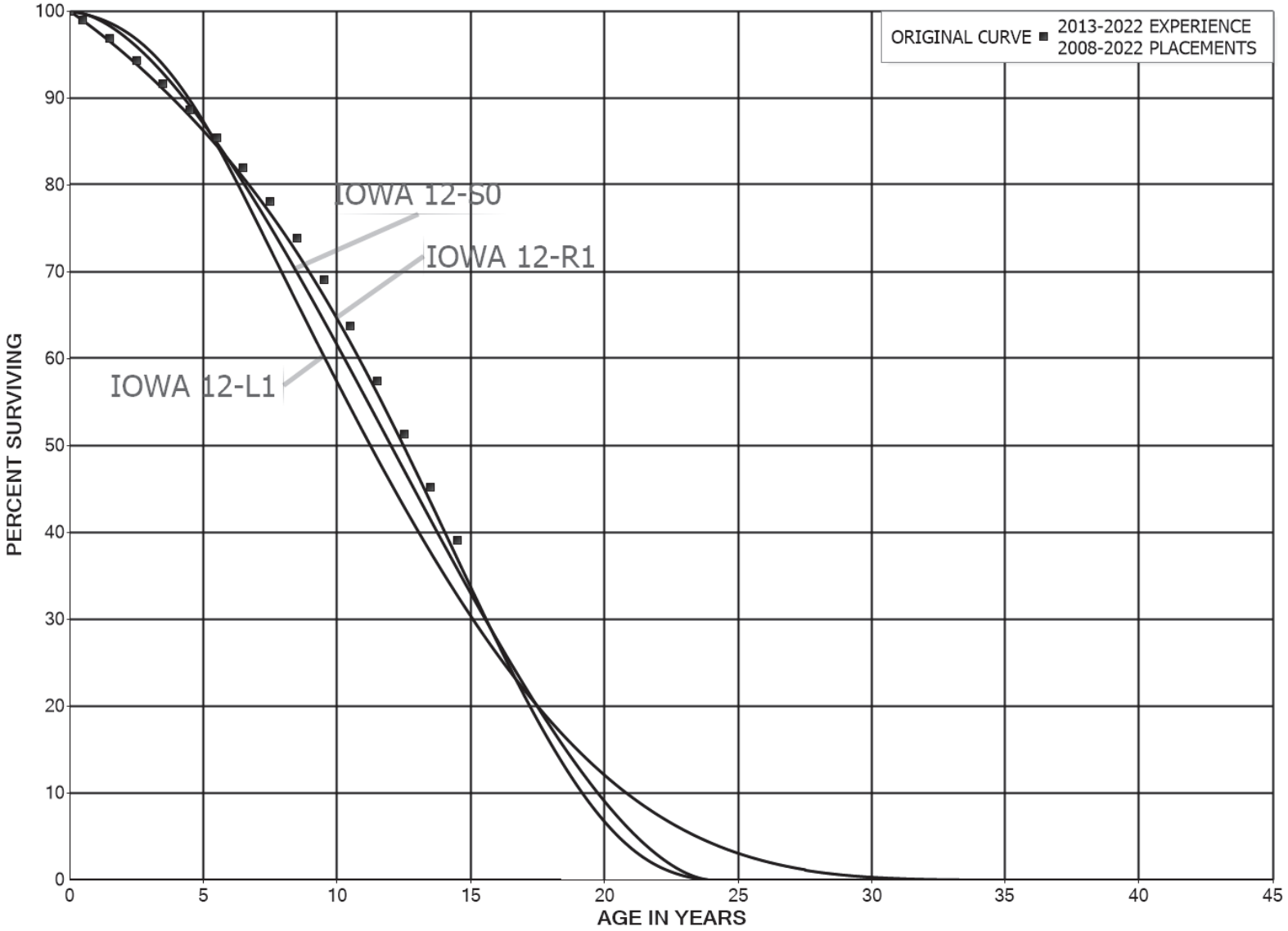


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips.

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

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips:

August 16, 2018

Lancaster Service Center
Main Replacement Project on Conestoga St., Lancaster, PA
Main Replacement Project on W. Frederick St., Lancaster, PA
Fruitville City Gate Station
Lititz Metering Station
Lebanon Service Center
Lebanon District Regulating Station
Ono City Gate Station
Bern Church Meter Station
Leesport City Gate Station
Temple City Gate Station
Reading (Morgantown Road) Service Center

August 15, 2018

Stroudsburg Operations Center
Stroudsburg Measuring Station
Delaware Water Gap M&R Station
Bangor City Gate Station
Mount Bethel Metering Station
Main Replacement Project on Main Street, Easton, PA

August 15, 2018, cont.

Hellertown City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center

January 25, 2017

Lancaster Service Center
Lancaster District Regulating Station
West Lancaster City Gate Station
Marietta City Gate Station
Middletown (a.k.a., Stoneridge) Service Center
Main replacement, N 17th St & North St, Harrisburg, PA
Grantville City Gate Station
Lebanon City Gate Station

February 3, 2017

Reading Service Center
Reading Plant and Training Center, 4th St & Canal St.
Gas Control Center – Temple
Temple City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center
Route 512 Regulating Station (Temporary), S of Bath, PA
Locust Road Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station at Bethlehem Plant

January 29, 2016

Empire Yard – Office and Service Center
Empire Yard District Regulating Station
Wyoming Avenue City Gate Station
Saylor Avenue City Gate Station
Archibald Service Center
Honesdale Service Center
Honesdale City Gate Station
Honesdale District Regulating Station
Watts Hill District Regulating Station

January 23, 2014

Mansfield/Wellsboro Operations Center
Port Allegheny Operations Center
Reed Run Take Station

December 20, 2011

Middletown (a.k.a., Stoneridge) Service Center
Marietta City Gate Station
Columbia City Gate Station
West Lancaster City Gate Station

December 14, 2011, cont.

Manheim District Regulating Station
Fruitville City Gate Station
Lancaster Service Center

December 14, 2011

Hazleton Service Center
West Hazleton District Regulating Station
Harleigh City Gate Station
Humboldt District Regulating Station

December 13, 2011

Lehigh Valley Service Center
4th and Emery District Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station
Rosedale City Gate Station
Boyertown City Gate Station
Coventry City Gate Station
Morgantown Service Center
Central Gas Control (CGC)

December 7, 2010

Lewistown Operations Center
Lewistown City Gate Station
Belleville City Gate Station
Huntingdon Service Center
Huntington City Gate Station
Shippensburg Operations Center
Shippensburg City Gate Station

December 6, 2010

Stroudsburg Operations Center
Main Replacement Project, Smith St., East Stroudsburg
Smith St. District Regulator Station
Bangor City Gate Station
Wind Gap City Gate Station
East Stroudsburg City Gate Station
Delaware Water Gap City Gate Station
Palmerton City Gate Station
Palmerton District Regulating Station
Lehighton Operations Center
Frackville Operations Center
Mt. Laurel District Regulator Station
16th and Battery Street Regulator Station

June 7, 2007

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 15, 2007

Locust Point City Gate Station
Dauphin City Gate Regulator Station
Hershey City Gate Regulator Station
West Lancaster City Gate Station
Harrisburg Service Center and Warehouse
Lancaster Service Center
Morgantown City Gate Station

June 6, 2002

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 13, 2002

Hershey City Gate Station
Lebanon City Gate Station
Lebanon Service Center
Lebanon District Regulating Station
Manheim District Regulating Station
West Lancaster City Gate Station
Lancaster Service Center

May 7, 2002

Harrisburg Service Center
CNG Refueling Station at Arnold Fuel Oil
October 10, 1996
Harrisburg Service Building
Steelton LPG Plant
Marietta City Gate Station
Columbia City Gate Regulator Station
Lancaster Service Center
Lebanon Service Center

October 9, 1996

Reading Service Center
Reading LPG Plant
Temple LNG Plant and Central Gas Control

October 8, 1996

Lehigh Valley Service Center
Allentown Garage and Shop
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bethlehem LPG Plant
Didier Plant

Judgment

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

The current consolidated gas company service life study is based on data through 2017. For a majority of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

375 Structures and Improvements
376 Mains - Primarily Steel
376 Mains - Cast Iron
378 Measuring and Regulating Station Equipment -General
379 Measuring and Regulating Station Equipment -City Gate
380 Services
381 Meters
385 Industrial Measuring and Regulating Station Equipment
387 Other Equipment
390 Structures and Improvements
396 Power Operated Equipment

Account 380, Services, is one of the largest depreciable groups and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1951 through 2017. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-69 and the life table for the experience band plotted on the chart immediately follows it.

The survivor curve estimate for this account for the consolidated gas company is the Iowa 46-S1. The survivor curve estimates for the three legacy companies were: 1) UGI Gas: 46-S0.5; 2) PNG: 47-R3 for plastic services and 48-R1 for steel and other services; 3) CPG: 40--R1.5. The service line typically consists of a length of steel or plastic pipe. Steel was predominantly used until the mid-1960's, after which copper and plastic inserts became more predominant. Direct buried plastic pipe began to displace steel and the inserts in the 1980's. Currently, the investment in plastic services represents over 90 percent of the total account balance.

During the 1970's, the rates of service line retirements increased causing the service life to significantly decrease. More recent retirement history indicates a decrease in the retirement levels expressed as a percent of the beginning plant balance. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the retirement of inactive services often was delayed due to operating practices in effect at that time. The effect of urban renewal in the

Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. Services are often replaced in connection with a main replacement project since it is economic to do so even if the services are in reasonably good condition and not at the end of their physical life. The company during the past five years has significantly increased the miles of cast iron and bare steel main that are replaced annually. Based on the company's most recent plan as set forth in the Long-Term Infrastructure Improvement Plan (LTIIP), the accelerated replacement of cast iron mains will occur over a 15-year period ending in 2027. The accelerated replacement of bare steel mains will occur over a 30-year period ending in 2041. For steel services, the principal cause of retirement continues to be deterioration and the impact of the cast iron and bare steel main replacement program as steel service will be replaced in connection with the cast iron and bare steel main replacement. Steel services also will be retired when the company moves meters located indoors to outside the customer's home. The company plans to move all indoor meters, not located in a historic district, to the outside within the next 15 years. This program will also cause increased meter and meter set retirements in other related accounts such as Accounts 381-384.

The 46-S1 survivor curve estimated for Account 380, Services, also is estimated for Accounts 382, Meter Installations; 383, House Regulators; 384, House Regulator Installations; and 386, Other Property on Customers' Premises. The use of the estimate developed for Account 380, Services, for other property on customers' premises is based on the similar nature of the facilities in these groups. The use of the services estimate for

the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

The third largest depreciable group is Account 376.1, Mains - Primarily Steel. The survivor curve estimate for this account is the Iowa 73-R2.5. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals after age 35. This has resulted in a somewhat different indication of the survivor curve during the recent past and for the future. Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required. In addition, the company typically will replace service lines in connection with the main replacement. As previously mentioned, the company has in the past five years or so significantly accelerated the rate at which bare steel mains are being replaced. Bare steel and cast iron mains were primarily installed up through 1960. The company has plans to replace all bare steel mains by 2041.

Typical service lives for mains of used by other gas companies range from 55 to 80 years. The Iowa 73-R2.5 survivor curve is within the range and is a reasonable

interpretation of the significant portion of the stub survivor curve through age 65 and reflects the outlook of management.

The interim survivor curve estimate for Account 376.2, Mains – Cast Iron is the Iowa 65-R1. The 65-R1 survivor curve was based on the results of the life analysis for the experience band 1960-2017. The 65-year average service life estimate is consistent with management's expectations and estimates used by other gas companies. An estimated probable retirement date, or truncation date, was used for this account as well. The estimated probable retirement date (i.e., September 30, 2027) coincides with the date the company plans to complete its replacement of cast iron mains.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2. The major structures included in Account 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of twelve structures or office complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 45 to 75 years from the date of major installation and varied within this range based on individual circumstances such as size, condition, type of construction, location, and management's plans. Continued use is planned for most of the major structures, although the Lebanon and Lancaster service centers may be consolidated into neighboring service centers in the near term.

The Iowa 80-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1942-2017 interim retirement experience, our observations of the buildings, consideration of the facilities which will be retired during the estimated life

spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

$$Ratio = \frac{Remaining\ Life}{Average\ Service\ Life}.$$

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2022 calculation date.

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

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-L2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:
CALCULATION DATE.. 9-30-2022
SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.05547	0.05547000000	2022	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2021	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2020	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2019	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2018	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2017	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2016	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2015	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2014	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2013	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2012	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2011	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2010	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2009	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2008	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2007	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2006	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	2005	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	2004	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	2003	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	2002	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	2001	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	2000	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	1999	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	1998	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	1997	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1996	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1995	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1994	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2022 and 1994), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2019 equals one-half of 0.25324000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2022 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2022, the accrual for 2022 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2022, equals the group annual accrual for 2022 plus 0.875 of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-L2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2022.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during

which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

Account		Amortization Period, Years
391,	Office Furniture and Equipment	
	Furniture	20
	Equipment	10
	Computer Equipment	5
	Software	10
393,	Stores Equipment	20
394,	Tools, Shop and Garage Equipment	20
395,	Laboratory Equipment	20
397,	Communication Equipment	10
398,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts at September 30, 2022, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2017 through September 30, 2021, and as estimated for the twelve months ended September 30, 2022. The five-year amortization calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2018 through 2022 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-13 summarize the results of the depreciation study at September 30, 2022 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, 2022, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2022. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2022. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2018-2022 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-1. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2018-2022, are presented in the section beginning on page VIII-1.

In Part VI, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral

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

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

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

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, 2022

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION		FULLY ACCRUED *	0	92,158	(92,158)	-	0
325.2	PRODUCING LEASEHOLDS		55 - S0.5	163,100	162,102	998	0.02	34
325.4	RIGHTS-OF-WAY		60 - R1	30,277	29,699	578	0.06	17
328	FIELD MEASURING AND REGULATING STATION STRUCTURES		FULLY ACCRUED	1,263	1,263	0	-	0
329	OTHER STRUCTURES		FULLY ACCRUED	44,785	44,783	2	-	0
330	PRODUCING GAS WELLS - WELL CONSTRUCTION		FULLY ACCRUED	18,209	18,209	0	-	0
331	PRODUCING GAS WELLS - WELL EQUIPMENT		FULLY ACCRUED	24,441	24,441	0	-	0
332	FIELD LINES		47 - L0	750,689	725,816	24,873	0.13	977
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT		24 - O3	89,725	84,969	4,756	0.45	406
335	DRILLING AND CLEANING EQUIPMENT		30 - S0.5	49,604	49,483	121	0.04	18
337	OTHER EQUIPMENT		FULLY ACCRUED	11,062	11,062	0	-	0
TOTAL PRODUCTION PLANT				**1,183,155**	**1,243,985**	**(60,830)**	**0.12**	**1,452**
STORAGE PLANT								
352.01	WELL CONSTRUCTION		FULLY ACCRUED *	0	(35,934)	35,934	-	0
TOTAL STORAGE PLANT				**0**	**(35,934)**	**35,934**	-	**0**
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	536,830	331,330	1.34	11,659
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	146,334	15,882	0.75	1,214
367	MAINS		70 - R3	39,074,497	21,888,205	17,186,292	1.17	455,718
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2	6,152,338	3,965,987	2,186,351	1.50	91,996
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,486,136	2,140,531	1,345,605	2.98	103,824
371	OTHER EQUIPMENT		35 - R2.5	140,637	129,565	11,072	0.82	1,147
371.1	TESTING EQUIPMENT		20 - R3	210,011	152,562	57,449	2.41	5,053
TOTAL TRANSMISSION PLANT				**50,093,995**	**28,960,014**	**21,133,981**	**1.34**	**670,611**
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,544,569	1,380,979	2,163,590	1.30	46,033
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	5,554,376	3,255,821	2,298,555	1.57	87,278
376.1	MAINS - PRIMARILY STEEL		73 - R2.5	642,022,976	186,259,998	455,762,978	1.53	9,810,096
376.2	MAINS - CAST IRON	09-2027	65 - R1	1,823,760	17,698	1,806,062	21.43	390,742
376.3	MAINS - PLASTIC		67 - R3	1,502,936,183	290,557,616	1,212,378,567	1.65	24,808,067
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	290,185	243,917	46,268	1.64	4,755
376.7	REG AFUDC		5 - SQ	1,322,088	398,720	923,368	19.95	263,819
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		47 - S0	157,824,796	26,618,827	131,205,969	2.99	4,717,141
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R2	25,635,909	8,409,477	17,226,432	2.42	621,339
380	SERVICES		46 - S1	1,386,388,924	396,104,279	990,284,645	2.50	34,633,612
381	METERS		35 - R2	152,689,621	55,211,410	97,478,211	3.15	4,804,514
381.1	METERS - ERTS		17 - S3	23,249,326	19,365,192	3,884,134	2.61	606,443
382	METER INSTALLATIONS		46 - S1	103,616,708	36,058,830	67,557,878	2.39	2,477,628
383	HOUSE REGULATORS		46 - S1	10,665,811	6,698,745	3,967,066	1.52	162,009
384	HOUSE REGULATOR INSTALLATIONS		46 - S1	18,727,622	8,896,752	9,830,870	2.03	381,023
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	39,907,546	17,515,028	22,392,518	2.10	837,666
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		46 - S1	68,824	(94,200)	163,024	14.09	9,695
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R2	953,218	663,828	289,390	1.55	14,794
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,705	0	-	0
387	OTHER EQUIPMENT		35 - R2.5	4,871,243	2,932,388	1,938,855	2.10	102,328
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,468,898	21,766	0.28	4,180
TOTAL DISTRIBUTION PLANT				**4,083,609,054**	**1,061,988,908**	**3,021,620,146**	**2.08**	**84,783,162**

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, 2022

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS**	112,227,654	42,197,098	70,030,557	4.17	3,571,458
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,776,937	1,008,484	3,768,453	6.16	294,113
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	193,634	48,200	145,434	9.88	19,138
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	662,977	490,975	172,002	18.92	125,456
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			0	(42,186)	42,186	-	0
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	3,614,867	931,201	2,683,666	14.20	513,491
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	28,028,980	7,238,621	20,790,359	11.45	3,208,839
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL		12 - L3	3,304,380	998,425	2,305,955	8.77	289,931
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	5,097,821	1,502,377	3,595,444	8.65	441,106
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,364,560	688,700	1,675,860	7.35	173,809
393	STORES EQUIPMENT		20 - SQ	17,606	6,326	11,280	4.96	874
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	37,478,860	12,823,468	24,655,392	5.24	1,962,039
395	LABORATORY EQUIPMENT		20 - SQ	437,779	112,149	325,630	5.05	22,097
396	POWER OPERATED EQUIPMENT		15 - L2	6,570,611	2,417,013	4,153,598	7.17	470,815
397	COMMUNICATION EQUIPMENT		10 - SQ	938,798	401,771	537,027	11.83	111,023
398	MISCELLANEOUS EQUIPMENT		15 - SQ	2,390,379	889,505	1,500,874	9.08	217,117
TOTAL GENERAL PLANT				**208,105,843**	**71,712,127**	**136,393,717**	**5.49**	**11,421,306**
TOTAL DEPRECIABLE GAS PLANT				**4,342,992,047**	**1,163,869,100**	**3,179,122,948**	**2.23**	**96,876,531**
NONDEPRECIABLE PLANT								
301	ORGANIZATION			166,477				
302	FRANCHISES AND CONSENTS			193,597				
303	MISCELLANEOUS INTANGIBLE PLANT			289,868				
304.1	LAND AND LAND RIGHTS - LAND			375,198				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS			6,454				
325.1	PRODUCING LANDS			13,029				
325.5	OTHER LAND			1,134				
365.1	LAND			47,323				
374.1	LAND AND LAND RIGHTS - LAND			849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS			7,305,823				
389.1	LAND AND LAND RIGHTS - LAND			10,369,471				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT				**19,619,034**				
TOTAL GAS PLANT				**4,362,611,081**				

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, 2022

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
OTHER UTILITY PLANT								
COMMON PLANT								
301	ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1	STRUCTURES AND IMPROVEMENTS	01-2069	70 - R1	34,740,353	2,943,559	31,796,794	2.90	1,007,865
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY			0	0	0	-	0
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,367,824	1,014,315	3,353,509	5.34	233,169
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,442,208	516,102	926,106	22.21	320,294
392.1	TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	71,637	0	-	0
398	MISCELLANEOUS EQUIPMENT		10 - SQ	27,967	3,880	24,087	11.48	3,212
TOTAL COMMON PLANT				**47,736,061**	**4,549,493**	**36,100,496**	**3.85**	**1,564,540**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 88.97%				**42,470,773**	**4,047,684**	**32,118,611**		**1,391,971**
INFORMATION SERVICES (IS)								
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	30,143 #	28,532	1,611	3.78	1,139
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,576,725 #	12,323,496	5,253,229	19.02	3,342,456
391.2	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE		SQUARE	13,499,682	2,950,328	10,549,354	11.00	1,485,108
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	46,573,593 #	10,614,784	35,958,809	10.32	4,805,208
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,333,306 #	42,466,804	91,866,502	6.70	8,998,242
TOTAL INFORMATION SERVICES				**212,013,449**	**68,383,944**	**143,629,505**	**8.79**	**18,632,153**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 91.68%				**194,373,930**	**62,694,400**	**131,679,530**		**17,081,958**
READING SERVICE CENTER								
390.1	STRUCTURES AND IMPROVEMENTS	06-2030	80 - R1.5	2,213,194	1,559,965	653,229	3.89	86,104
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%				**206,048**	**145,233**	**60,816**		**8,016**
EMPIRE YARD BUILDING								
390.1	STRUCTURES AND IMPROVEMENTS			14,122,387	8,165,613	5,956,774	1.85	260,724
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%				**1,845,796**	**1,067,246**	**778,550**		**34,077**
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS				**234,792,859**	**65,529,605**	**162,958,775**		**18,431,836**
TOTAL PLANT IN SERVICE				**4,597,403,940**	**1,229,398,705**	**3,342,081,723**		**115,308,367**
AMORTIZATION OF NEGATIVE NET SALVAGE								*6,776,251*
GRAND TOTAL				**4,597,403,940**	**1,229,398,705**	**3,342,081,723**		**122,084,618**

* 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, 2021 PROJECTED TO SEPTEMBER 30, 2022

ACCOUNT		BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GAS PLANT										
PRODUCTION PLANT										
305	MANUFACTURED GAS PLANT SITE REMEDIATION	100,374	0	(8,216)	0	0	0	0	92,158	0.00
325.2	PRODUCING LEASEHOLDS	162,069	33	0	0	0	0	0	162,102	99.39
325.4	RIGHTS-OF-WAY	29,681	18	0	0	0	0	0	29,699	98.09
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	724,840	976	0	0	0	0	0	725,816	96.69
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT	84,547	422	0	0	0	0	0	84,969	94.70
335	DRILLING AND CLEANING EQUIPMENT	49,463	20	0	0	0	0	0	49,483	99.76
337	OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
TOTAL PRODUCTION PLANT		**1,250,732**	**1,469**	**(8,216)**	**0**	**0**	**0**	**0**	**1,243,985**	**105.14**
STORAGE PLANT										
352.01	WELL CONSTRUCTION	(51,904)	0	15,970	0	0	0	0	(35,934)	0.00
TOTAL STORAGE PLANT		**(51,904)**	**0**	**15,970**	**0**	**0**	**0**	**0**	**(35,934)**	**0.00**
TRANSMISSION PLANT										
365.2	RIGHTS-OF-WAY	525,023	11,807	0	0	0	0	0	536,830	61.84
366	STRUCTURES AND IMPROVEMENTS	145,020	1,314	0	0	0	0	0	146,334	90.21
367	MAINS	21,426,794	461,079	332	0	0	0	0	21,888,205	56.02
369	MEASURING AND REGULATING STATION EQUIPMENT	3,870,923	94,131	933	0	0	0	0	3,965,987	64.46
370	COMMUNICATION EQUIPMENT	2,030,369	110,162	0	0	0	0	0	2,140,531	61.40
371	OTHER EQUIPMENT	128,356	1,209	0	0	0	0	0	129,565	92.13
371.1	TESTING EQUIPMENT	147,396	5,166	0	0	0	0	0	152,562	72.64
TOTAL TRANSMISSION PLANT		**28,273,881**	**684,868**	**1,265**	**0**	**0**	**0**	**0**	**28,960,014**	**57.81**
DISTRIBUTION PLANT										
374.2	RIGHTS-OF-WAY	1,334,545	46,434	0	0	0	0	0	1,380,979	38.96
375	STRUCTURES AND IMPROVEMENTS	3,158,924	89,878	7,019	0	0	0	0	3,255,821	58.62
376.1	MAINS - PRIMARILY STEEL	175,899,219	9,899,085	966,872	(260,912)	0	(244,266)	0	186,259,998	29.01
376.2	MAINS - CAST IRON	268,125	336,329	248,891	(364,752)	0	(470,895)	0	17,698	0.97
376.3	MAINS - PLASTIC	274,291,463	22,774,940	343,529	(5,565,107)	0	(1,287,209)	0	290,557,616	19.33
376.5	MAINS - PRIMARILY WROUGHT IRON	276,113	2,794	0	(15,273)	0	(19,717)	0	243,917	84.06
376.7	REG AFUDC	134,963	263,757	0	0	0	0	0	398,720	30.16
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	26,330,599	3,908,433	129,585	(3,311,668)	218,659	(656,781)	0	26,618,827	16.87
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	7,762,976	643,480	3,021	0	0	0	0	8,409,477	32.80
380	SERVICES	367,843,768	33,970,878	4,791,342	(6,926,792)	0	(3,574,917)	0	396,104,279	28.57
381	METERS	52,248,571	4,680,180	(2,368)	(1,717,529)	4,145	(1,589)	0	55,211,410	36.16
381.1	METERS - ERTS	18,643,419	721,773	0	0	0	0	0	19,365,192	83.29
382	METER INSTALLATIONS	33,970,679	2,430,768	508,390	(561,313)	0	(289,694)	0	36,058,830	34.80
383	HOUSE REGULATORS	5,524,689	216,688	966,993	(6,349)	0	(3,276)	0	6,698,745	62.81
384	HOUSE REGULATOR INSTALLATIONS	8,437,825	389,128	106,255	(24,046)	0	(12,410)	0	8,896,752	47.51
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	16,636,654	863,073	15,301	0	0	0	0	17,515,028	43.89
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	(104,269)	10,069	0	0	0	0	0	(94,200)	-136.87
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	648,577	15,251	0	0	0	0	0	663,828	69.64
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,720	0	0	0	0	0	(15)	24,705	100.00
387	OTHER EQUIPMENT	2,825,275	105,603	1,510	0	0	0	0	2,932,388	60.20
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,464,426	4,472	0	0	0	0	0	1,468,898	98.54
TOTAL DISTRIBUTION PLANT		**997,621,261**	**81,373,013**	**8,086,340**	**(18,753,741)**	**222,804**	**(6,560,754)**	**(15)**	**1,061,988,908**	**26.01**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2021 PROJECTED TO SEPTEMBER 30, 2022

ACCOUNT		BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PLANT										
390.1	STRUCTURES AND IMPROVEMENTS	39,865,784	3,019,860	34,533	(657,344)	0	(65,735)	0	42,197,098	37.60
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	800,633	292,896	0	(85,045)	0	0	0	1,008,484	21.11
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	35,807	18,860	0	(6,467)	0	0	0	48,200	24.89
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	653,878	193,590	0	(356,493)	0	0	0	490,975	74.06
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,336,112	0	0	(4,378,298)	0	0	0	(42,186)	0.00
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	666,930	432,927	(6,642)	(206,230)	44,216	0	0	931,201	25.76
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	5,971,127	2,680,006	(203,409)	(1,539,083)	329,980	0	0	7,238,621	25.83
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	882,856	250,154	(16,312)	(150,551)	32,278	0	0	998,425	30.22
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	1,315,349	378,059	(6,635)	(234,720)	50,324	0	0	1,502,377	29.47
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	644,625	147,136	(25,692)	(98,485)	21,116	0	0	688,700	29.13
393	STORES EQUIPMENT	5,453	873	0	0	0	0	0	6,326	35.93
394	TOOLS, SHOP AND GARAGE EQUIPMENT	11,576,680	1,931,146	0	(684,358)	0	0	0	12,823,468	34.22
395	LABORATORY EQUIPMENT	90,041	22,108	0	0	0	0	0	112,149	25.62
396	POWER OPERATED EQUIPMENT	1,924,973	492,527	(487)	0	0	0	0	2,417,013	36.79
397	COMMUNICATION EQUIPMENT	373,200	111,509	0	(82,938)	0	0	0	401,771	42.80
398	MISCELLANEOUS EQUIPMENT	649,081	248,187	135,789	(143,552)	0	0	0	889,505	37.21
399	OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
TOTAL GENERAL PLANT		**69,808,561**	**10,219,838**	**(88,855)**	**(8,639,596)**	**477,914**	**(65,735)**	**0**	**71,712,127**	**34.46**
TOTAL DEPRECIABLE GAS PLANT		**1,096,902,531**	**92,279,188**	**8,006,504**	**(27,393,337)**	**700,718**	**(6,626,489)**	**(15)**	**1,163,869,100**	**26.80**
OTHER UTILITY PLANT										
COMMON PLANT										
390.1	STRUCTURES AND IMPROVEMENTS	1,929,837	1,013,722	0	0	0	0	0	2,943,559	8.47
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	10,628	0	0	0	0	0	(10,628)	0	0.00
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	780,636	233,679	0	0	0	0	0	1,014,315	23.22
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	213,695	353,760	0	(51,353)	0	0	0	516,102	35.79
392.1	TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	0	0	0	71,637	100.00
398	MISCELLANEOUS EQUIPMENT	669	3,211	0	0	0	0	0	3,880	13.87
TOTAL COMMON PLANT		**3,007,102**	**1,604,372**	**0**	**(51,353)**	**0**	**0**	**(10,628)**	**4,549,493**	**11.19**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 88.97%		**2,675,419**	**1,427,410**	**0**	**(45,689)**	**0**	**0**	**(9,456)**	**4,047,684**	
INFORMATION SERVICES (IS)										
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,595	1,631	0	(6,694)	0	0	0	28,532	94.66
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	12,938,845	3,713,290	0	(4,328,639)	0	0	0	12,323,496	70.11
391.2	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	1,464,953	1,485,375	0	0	0	0	0	2,950,328	21.85
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	18,682,455	4,486,252	0	(12,553,923)	0	0	0	10,614,784	22.79
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	39,050,337	8,987,806	0	(5,571,339)	0	0	0	42,466,804	31.61
TOTAL INFORMATION SERVICES		**72,170,185**	**18,674,354**	**0**	**(22,460,595)**	**0**	**0**	**0**	**68,383,944**	**32.25**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 91.68%		**66,165,626**	**17,120,648**	**0**	**(20,591,873)**	**0**	**0**	**0**	**62,694,400**	
READING SERVICE CENTER										
390.1	STRUCTURES AND IMPROVEMENTS	1,472,986	86,979	0	0	0	0	0	1,559,965	70.48
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%		**137,135**	**8,098**	**0**	**0**	**0**	**0**	**0**	**145,233**	
EMPIRE YARD BUILDING										
390.1	STRUCTURES AND IMPROVEMENTS	8,071,066	123,056	0	(25,917)	0	(2,592) #	0	8,165,613	57.82
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%		**1,054,888**	**16,083**	**0**	**(3,387)**	**0**	**(339)**	**0**	**1,067,246**	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS		**67,649,022**	**18,523,877**	**0**	**(20,634,175)**	**0**	**339**	**(9,456)**	**65,529,605**	
TOTAL DEPRECIABLE PLANT IN SERVICE		**1,164,551,553**	**110,803,065**	**8,006,504**	**(48,027,512)**	**700,718**	**(6,626,150)**	**(9,471)**	**1,229,398,705**	

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GAS PLANT									
PRODUCTION PLANT									
305	MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
325.2	PRODUCING LEASEHOLDS	163,100	0	0	0	163,100	163,100	0.02	33
325.4	RIGHTS-OF-WAY	30,277	0	0	0	30,277	30,277	0.06	18
328	FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	1,263	1,263	-	0
329	OTHER STRUCTURES	44,785	0	0	0	44,785	44,785	-	0
330	PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	0	18,209	18,209	-	0
331	PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	24,441	24,441	-	0
332	FIELD LINES	750,689	0	0	0	750,689	750,689	0.13	976
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	0	89,725	89,725	0.47	422
335	DRILLING AND CLEANING EQUIPMENT	49,604	0	0	0	49,604	49,604	0.04	20
337	OTHER EQUIPMENT	11,062	0	0	0	11,062	11,062	-	0
TOTAL PRODUCTION PLANT		**1,183,155**	**0**	**0**	**0**	**1,183,155**	**1,183,155**		**1,469**
STORAGE PLANT									
352.01	WELL CONSTRUCTION	0	0	0	0	0	0	-	0
TOTAL STORAGE PLANT		**0**	**0**	**0**	**0**	**0**	**0**		**0**
TRANSMISSION PLANT									
365.2	RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.36	11,807
366	STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.81	1,314
367	MAINS	39,074,497	0	0	0	39,074,497	39,074,497	1.18	461,079
369	MEASURING AND REGULATING STATION EQUIPMENT	6,152,338	0	0	0	6,152,338	6,152,338	1.53	94,131
370	COMMUNICATION EQUIPMENT	3,486,136	0	0	0	3,486,136	3,486,136	3.16	110,162
371	OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.86	1,209
371.1	TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.46	5,166
TOTAL TRANSMISSION PLANT		**50,093,995**	**0**	**0**	**0**	**50,093,995**	**50,093,995**		**684,868**
DISTRIBUTION PLANT									
374.2	RIGHTS-OF-WAY	3,544,569	0	0	0	3,544,569	3,544,569	1.31	46,434
375	STRUCTURES AND IMPROVEMENTS	5,554,376	0	0	0	5,554,376	5,554,376	1.62	89,878
376.1	MAINS - PRIMARILY STEEL	637,160,499	5,123,390	(260,912)	0	642,022,976	639,591,738	1.55	9,899,085
376.2	MAINS - CAST IRON	2,188,512	0	(364,752)	0	1,823,760	2,006,136	16.77	336,329
376.3	MAINS - PLASTIC	1,287,145,663	221,355,625	(5,565,107)	0	1,502,936,181	1,395,040,922	1.63	22,774,940
376.5	MAINS - PRIMARILY WROUGHT IRON	305,458	0	(15,273)	0	290,185	297,822	0.94	2,794
376.7	REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	19.95	263,757
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	118,827,801	42,308,664	(3,311,668)	0	157,824,797	138,326,299	2.83	3,908,433
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	25,635,909	0	0	0	25,635,909	25,635,909	2.51	643,480
380	SERVICES	1,321,300,624	72,015,092	(6,926,792)	0	1,386,388,924	1,353,844,774	2.51	33,970,878
381	METERS	143,350,208	11,056,942	(1,717,529)	0	152,689,621	148,019,915	3.16	4,680,180
381.1	METERS - ERTS	23,249,326	0	0	0	23,249,326	23,249,326	3.11	721,773
382	METER INSTALLATIONS	98,342,272	5,835,749	(561,313)	0	103,616,708	100,979,490	2.40	2,430,768
383	HOUSE REGULATORS	10,606,160	66,000	(6,349)	0	10,665,811	10,635,986	2.04	216,688
384	HOUSE REGULATOR INSTALLATIONS	18,501,668	250,000	(24,046)	0	18,727,622	18,614,645	2.09	389,128
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	39,907,546	0	0	0	39,907,546	39,907,546	2.16	863,073
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	68,824	14.63	10,069
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	953,218	0	0	0	953,218	953,218	1.60	15,251
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	-	0
387	OTHER EQUIPMENT	4,871,243	0	0	0	4,871,243	4,871,243	2.17	105,603
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.30	4,472
TOTAL DISTRIBUTION PLANT		**3,744,351,333**	**358,011,462**	**(18,753,741)**	**0**	**4,083,609,053**	**3,913,980,193**		**81,373,013**

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS	105,260,872	7,624,127	(657,344)	0	112,227,655	108,744,263	4.17	3,019,860
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,461,586	400,396	(85,045)	0	4,776,937	4,619,262	6.33	292,896
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	200,101	0	(6,467)	0	193,634	196,868	9.59	18,860
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	1,019,470	0	(356,493)	0	662,977	841,224	20.68	193,590
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,378,298)	0	0	2,189,149	-	0
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	2,708,878	1,112,219	(206,230)	0	3,614,867	3,161,873	13.67	432,927
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	21,267,604	8,300,457	(1,539,083)	0	28,028,978	24,648,291	10.91	2,680,006
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	2,642,994	811,937	(150,551)	0	3,304,380	2,973,687	8.42	250,154
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	4,066,668	1,265,874	(234,720)	0	5,097,822	4,582,245	8.24	378,059
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	1,931,903	531,142	(98,485)	0	2,364,560	2,148,232	6.93	147,136
393	STORES EQUIPMENT	17,606	0	0	0	17,606	17,606	4.96	873
394	TOOLS, SHOP AND GARAGE EQUIPMENT	33,689,953	4,473,264	(684,358)	0	37,478,859	35,584,406	5.45	1,931,146
395	LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.05	22,108
396	POWER OPERATED EQUIPMENT	6,570,611	0	0	0	6,570,611	6,570,611	7.49	492,527
397	COMMUNICATION EQUIPMENT	1,021,736	0	(82,938)	0	938,798	980,267	11.23	111,509
398	MISCELLANEOUS EQUIPMENT	2,355,656	178,274	(143,552)	0	2,390,378	2,373,017	10.40	248,187
399	OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	8,016	-	0
TOTAL GENERAL PLANT		**192,047,747**	**24,697,690**	**(8,639,596)**	**0**	**208,105,841**	**200,076,794**		**10,219,838**
TOTAL DEPRECIABLE GAS PLANT		**3,987,676,230**	**382,709,152**	**(27,393,337)**	**0**	**4,342,992,044**	**4,165,334,137**		**92,279,188**
NONDEPRECIABLE PLANT									
301	ORGANIZATION	166,478	0	0	0	166,478	166,478		
302	FRANCHISES AND CONSENTS	193,597	0	0	0	193,597	193,597		
303	MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	289,868		
304.1	LAND AND LAND RIGHTS - LAND	375,198	0	0	0	375,198	375,198		
304.2	LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	0	6,454	6,454		
325.1	PRODUCING LANDS	13,029	0	0	0	13,029	13,029		
325.5	OTHER LAND	1,134	0	0	0	1,134	1,134		
365.1	LAND	47,323	0	0	0	47,323	47,323		
374.1	LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347	849,347		
374.2	LAND AND LAND RIGHTS - LAND RIGHTS	7,305,824	0	0	0	7,305,824	7,305,824		
389.1	LAND AND LAND RIGHTS - LAND	10,369,472	0	0	0	10,369,472	10,369,472		
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT		**19,619,037**	**0**	**0**	**0**	**19,619,037**	**19,619,037**		
TOTAL GAS PLANT		**4,007,295,267**	**382,709,152**	**(27,393,337)**	**0**	**4,362,611,081**	**4,184,953,174**		

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OTHER UTILITY PLANT									
COMMON PLANT									
301	ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1	STRUCTURES AND IMPROVEMENTS	32,616,586	2,123,767	0	0	34,740,353	33,678,470	3.01	1,013,722
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	-	0
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,367,824	0	0	0	4,367,824	4,367,824	5.35	233,679
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,493,560	0	(51,353)	0	1,442,207	1,467,884	24.10	353,760
392.1	TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	71,637	71,637	-	0
398	MISCELLANEOUS EQUIPMENT	27,967	0	0	0	27,967	27,967	11.48	3,211
TOTAL COMMON PLANT		**45,663,646**	**2,123,767**	**(51,353)**	**0**	**47,736,060**	**46,699,853**		**1,604,372**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 88.97%		**40,626,946**	**1,889,515**	**(45,689)**	**0**	**42,470,773**	**41,548,859**		**1,427,410**
INFORMATION SERVICES (IS)									
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	36,837	0	(6,694)	0	30,143	33,490	4.87	1,631
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	21,905,364	0	(4,328,639)	0	17,576,725	19,741,045	18.81	3,713,290
391.2	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	13,499,682	0	0	0	13,499,682	13,499,682	11.00	1,485,375
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	45,912,815	13,214,701	(12,553,923)	0	46,573,593	46,243,204	8.57	4,486,252
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	138,024,446	1,880,199	(5,571,339)	0	134,333,306	136,178,876	6.60	8,987,806
TOTAL INFORMATION SERVICES		**219,379,144**	**15,094,900**	**(22,460,595)**	**0**	**212,013,449**	**215,696,297**		**18,674,354**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 91.68%		**201,126,799**	**13,839,004**	**(20,591,873)**	**0**	**194,373,930**	**197,750,365**		**17,120,648**
READING SERVICE CENTER									
390.1	STRUCTURES AND IMPROVEMENTS	2,213,194	0	0	0	2,213,194	2,213,194	3.51	86,979
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%		**206,048**	**0**	**0**	**0**	**206,048**	**206,048**		**8,098**
EMPIRE YARD BUILDING									
390.1	STRUCTURES AND IMPROVEMENTS	13,889,132	259,172	(25,917)	0	14,122,387	14,005,760	0.88	123,056
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%		**1,815,310**	**33,874**	**(3,387)**	**0**	**1,845,796**	**1,830,553**		**16,083**
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS		**239,732,387**	**15,694,645**	**(20,634,175)**	**0**	**234,792,859**	**237,262,623**		**18,523,877**
TOTAL PLANT IN SERVICE		**4,247,027,654**	**398,403,797**	**(48,027,512)**	**0**	**4,597,403,940**	**4,422,215,797**		**110,803,065**

* TOTAL ACCRUALS SHOWN ARE BASED ON EACH DIVISION'S AVERAGE BALANCES

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2018 GROSS SALVAGE	2018 COST OF REMOVAL	2019 GROSS SALVAGE	2019 COST OF REMOVAL	2020 GROSS SALVAGE	2020 COST OF REMOVAL	2021 GROSS SALVAGE	2021 COST OF REMOVAL	2022 GROSS SALVAGE	2022 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	0	(6)	0	0	0	0	(115,195)	0	0	0	(115,201)	(23,040)
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
TOTAL	**0**	**(6)**	**0**	**0**	**0**	**0**	**(115,195)**	**0**	**0**	**0**	**(115,201)**	**(23,040)**
STORAGE PLANT												
352.01	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TRANSMISSION PLANT												
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	0	0	1,660	0	0	1,660	332
369	0	1,147	0	131	0	0	0	3,386	0	0	4,664	933
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
TOTAL	**0**	**1,147**	**0**	**131**	**0**	**0**	**0**	**5,046**	**0**	**0**	**6,324**	**1,265**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	(184)	0	0	0	0	0	0	0	0	(184)	(37)
376.1	4,146	1,112,569	(23,558)	527,144	0	422,998	0	1,712,927	0	244,266	4,000,492	800,098
376.2	0	545,838	0	(284,507)	0	529,595	0	92,247	0	470,895	1,354,068	270,814
376.3	0	365,481	0	197,897	0	77,475	0	728,986	0	1,287,209	2,657,048	531,410
376.5	0	0	0	0	0	0	0	0	0	19,717	19,717	3,943
378	(216,520)	339,196	(54,593)	154,135	0	29,723	0	168,692	(218,659)	656,781	858,755	171,751
379	0	0	0	0	0	0	0	15,105	0	0	15,105	3,021
380	0	5,717,004	0	3,425,191	0	4,911,297	0	4,191,361	0	3,574,917	21,819,770	4,363,954
381	0	3,138	0	770	0	0	(19,201)	1,237	(4,145)	1,589	(16,612)	(3,322)
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	328,078	0	262,633	0	1,144,545	0	224,823	0	289,694	2,249,773	449,955
383	0	1,356,927	0	(54,424)	0	2,130	0	269	0	3,276	1,308,178	261,636
384	0	688	0	(2)	0	515,427	0	13,720	0	12,410	542,243	108,449
385	0	25,192	0	4,047	0	0	0	35,290	0	0	64,529	12,906
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
386.3	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
TOTAL	**(212,374)**	**9,793,927**	**(78,151)**	**4,232,884**	**0**	**7,633,190**	**(19,201)**	**7,184,657**	**(222,804)**	**6,560,754**	**34,872,882**	**6,974,578**

UGI UTILITIES, INC. - GAS DIVISION

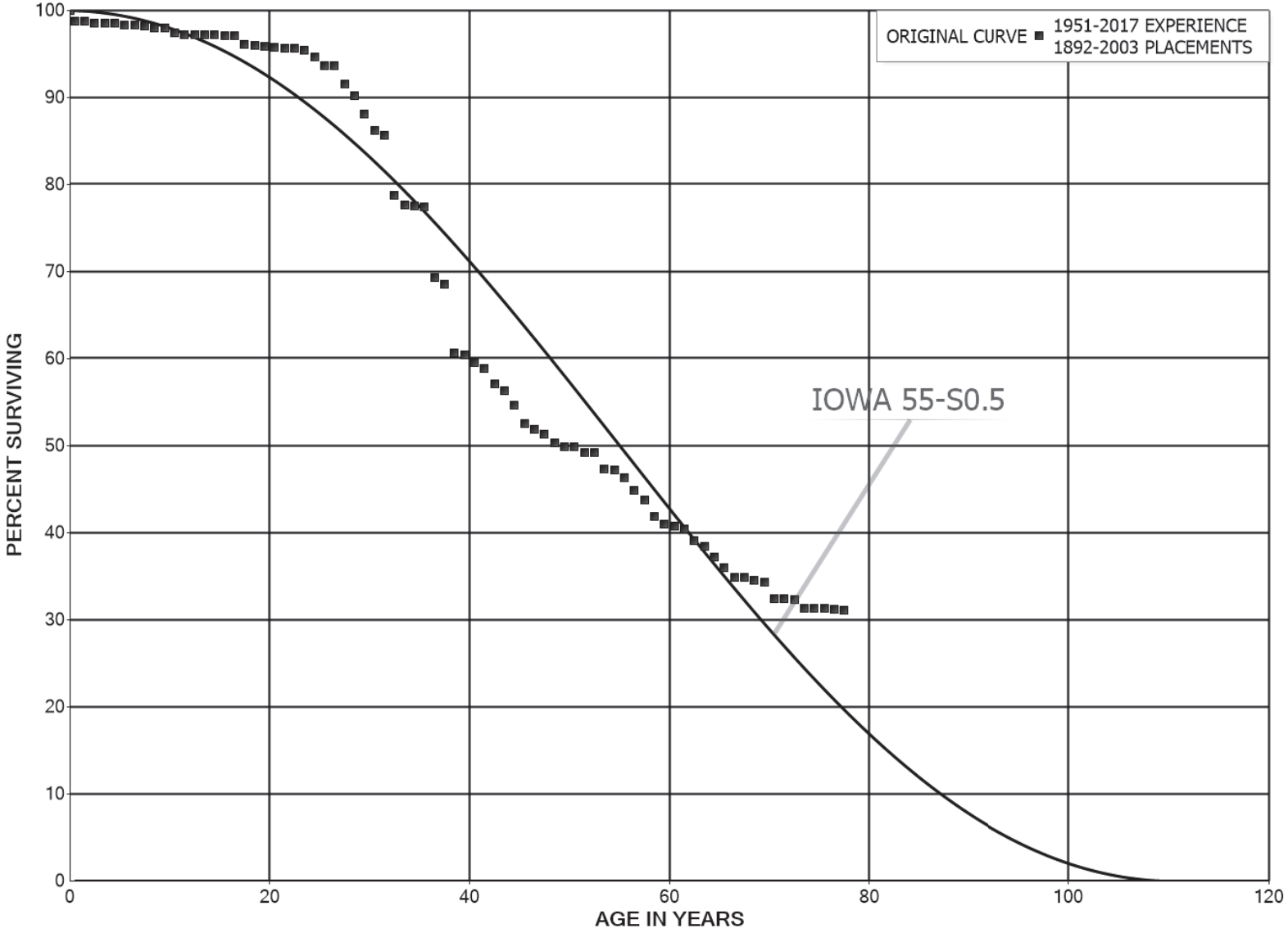
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2018 GROSS SALVAGE	2018 COST OF REMOVAL	2019 GROSS SALVAGE	2019 COST OF REMOVAL	2020 GROSS SALVAGE	2020 COST OF REMOVAL	2021 GROSS SALVAGE	2021 COST OF REMOVAL	2022 GROSS SALVAGE	2022 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GENERAL PLANT												
390.1	0	(705)	0	76,973	0	17,949	0	135	0	65,735	160,087	32,017
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	7	0	0	(30,492)	0	0	0	(44,216)	0	(74,701)	(14,940)
392.2	0	101	0	0	(449,978)	0	(526,894)	0	(329,980)	0	(1,306,751)	(261,350)
392.3	0	42	0	0	(64,698)	0	0	0	(32,278)	0	(96,934)	(19,387)
392.4	0	37	0	0	(18,471)	0	0	0	(50,324)	0	(68,758)	(13,752)
392.5	0	3	0	0	(127,432)	0	0	0	(21,116)	0	(148,545)	(29,709)
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	3,075	0	652	0	257,300	0	391,820	0	0	652,847	130,569
TOTAL	**0**	**2,559**	**0**	**77,625**	**(691,071)**	**275,249**	**(526,894)**	**391,955**	**(477,914)**	**65,735**	**(882,756)**	**(176,552)**
TOTAL GAS PLANT	**(212,374)**	**9,797,627**	**(78,151)**	**4,310,640**	**(691,071)**	**7,908,439**	**(661,290)**	**7,581,658**	**(700,718)**	**6,626,489**	**33,881,249**	**6,776,251**
OTHER UTILITY PLANT												
COMMON PLANT												
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
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	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
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL	**(212,374)**	**9,797,627**	**(78,151)**	**4,310,640**	**(691,071)**	**7,908,439**	**(661,290)**	**7,581,658**	**(700,718)**	**6,626,489**	**33,881,249**	**6,776,251**

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

PART VI. SERVICE LIFE STATISTICS

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 325.2 PRODUCING LEASEHOLDS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2003 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,696	198	0.0126	0.9874	100.00
0.5	15,545		0.0000	1.0000	98.74
1.5	15,436	30	0.0020	0.9980	98.74
2.5	15,513		0.0000	1.0000	98.55
3.5	15,514		0.0000	1.0000	98.55
4.5	15,665	44	0.0028	0.9972	98.55
5.5	16,891		0.0000	1.0000	98.27
6.5	17,075	21	0.0012	0.9988	98.27
7.5	19,938	40	0.0020	0.9980	98.15
8.5	19,915		0.0000	1.0000	97.95
9.5	19,915	116	0.0058	0.9942	97.95
10.5	36,437	75	0.0021	0.9979	97.38
11.5	36,079		0.0000	1.0000	97.18
12.5	36,094		0.0000	1.0000	97.18
13.5	36,095		0.0000	1.0000	97.18
14.5	35,049	56	0.0016	0.9984	97.18
15.5	35,011		0.0000	1.0000	97.02
16.5	37,221	378	0.0101	0.9899	97.02
17.5	36,843	31	0.0008	0.9992	96.04
18.5	36,841	49	0.0013	0.9987	95.96
19.5	36,792	53	0.0014	0.9986	95.83
20.5	33,195	9	0.0003	0.9997	95.69
21.5	33,593		0.0000	1.0000	95.66
22.5	35,720	110	0.0031	0.9969	95.66
23.5	44,302	332	0.0075	0.9925	95.37
24.5	44,229	495	0.0112	0.9888	94.65
25.5	50,688		0.0000	1.0000	93.59
26.5	51,649	1,166	0.0226	0.9774	93.59
27.5	52,833	779	0.0147	0.9853	91.48
28.5	51,796	1,185	0.0229	0.9771	90.13
29.5	60,774	1,287	0.0212	0.9788	88.07
30.5	63,464	445	0.0070	0.9930	86.20
31.5	67,550	5,425	0.0803	0.9197	85.60
32.5	72,008	980	0.0136	0.9864	78.72
33.5	75,459	185	0.0025	0.9975	77.65
34.5	81,907	52	0.0006	0.9994	77.46
35.5	81,854	8,648	0.1057	0.8943	77.41
36.5	73,357	731	0.0100	0.9900	69.23
37.5	74,491	8,646	0.1161	0.8839	68.54
38.5	111,963	392	0.0035	0.9965	60.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2003 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,474	1,844	0.0148	0.9852	60.38
40.5	124,278	1,327	0.0107	0.9893	59.48
41.5	125,637	3,902	0.0311	0.9689	58.85
42.5	126,800	1,688	0.0133	0.9867	57.02
43.5	129,467	3,803	0.0294	0.9706	56.26
44.5	131,576	4,974	0.0378	0.9622	54.61
45.5	138,391	1,760	0.0127	0.9873	52.54
46.5	179,837	2,060	0.0115	0.9885	51.87
47.5	191,853	3,770	0.0197	0.9803	51.28
48.5	201,733	1,676	0.0083	0.9917	50.27
49.5	218,250	115	0.0005	0.9995	49.85
50.5	238,512	2,893	0.0121	0.9879	49.83
51.5	240,605	310	0.0013	0.9987	49.22
52.5	276,900	10,848	0.0392	0.9608	49.16
53.5	273,446	239	0.0009	0.9991	47.23
54.5	273,206	5,551	0.0203	0.9797	47.19
55.5	267,645	7,798	0.0291	0.9709	46.23
56.5	262,450	6,718	0.0256	0.9744	44.89
57.5	256,175	11,283	0.0440	0.9560	43.74
58.5	246,867	5,166	0.0209	0.9791	41.81
59.5	241,559	1,535	0.0064	0.9936	40.94
60.5	240,023	1,666	0.0069	0.9931	40.68
61.5	238,355	7,919	0.0332	0.9668	40.39
62.5	230,428	3,914	0.0170	0.9830	39.05
63.5	226,514	7,003	0.0309	0.9691	38.39
64.5	219,473	7,072	0.0322	0.9678	37.20
65.5	212,402	6,577	0.0310	0.9690	36.00
66.5	205,825	232	0.0011	0.9989	34.89
67.5	205,593	1,973	0.0096	0.9904	34.85
68.5	203,439	1,317	0.0065	0.9935	34.52
69.5	202,122	11,365	0.0562	0.9438	34.29
70.5	190,754	116	0.0006	0.9994	32.36
71.5	190,638	401	0.0021	0.9979	32.34
72.5	189,607	5,498	0.0290	0.9710	32.28
73.5	178,451		0.0000	1.0000	31.34
74.5	176,229		0.0000	1.0000	31.34
75.5	176,229	1,082	0.0061	0.9939	31.34
76.5	175,147	599	0.0034	0.9966	31.15
77.5	159,323		0.0000	1.0000	31.04
78.5	159,309		0.0000	1.0000	31.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2003 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	159,294		0.0000	1.0000	31.04
80.5	159,294	3,072	0.0193	0.9807	31.04
81.5	156,169		0.0000	1.0000	30.44
82.5	156,169		0.0000	1.0000	30.44
83.5	155,218		0.0000	1.0000	30.44
84.5	155,218	1,172	0.0076	0.9924	30.44
85.5	154,046		0.0000	1.0000	30.21
86.5	154,046		0.0000	1.0000	30.21
87.5	154,046		0.0000	1.0000	30.21
88.5	154,046		0.0000	1.0000	30.21
89.5	153,084		0.0000	1.0000	30.21
90.5	151,648	4,518	0.0298	0.9702	30.21
91.5	147,130	11,926	0.0811	0.9189	29.31
92.5	131,157		0.0000	1.0000	26.94
93.5	131,157	1,108	0.0084	0.9916	26.94
94.5	130,049		0.0000	1.0000	26.71
95.5	130,048	869	0.0067	0.9933	26.71
96.5	129,179	3,114	0.0241	0.9759	26.53
97.5	123,072		0.0000	1.0000	25.89
98.5	123,072		0.0000	1.0000	25.89
99.5	121,098		0.0000	1.0000	25.89
100.5	120,396		0.0000	1.0000	25.89
101.5	119,196		0.0000	1.0000	25.89
102.5	119,196		0.0000	1.0000	25.89
103.5	119,196		0.0000	1.0000	25.89
104.5	118,055		0.0000	1.0000	25.89
105.5	86,138		0.0000	1.0000	25.89
106.5	83,444		0.0000	1.0000	25.89
107.5	82,918		0.0000	1.0000	25.89
108.5	82,918		0.0000	1.0000	25.89
109.5	80,977		0.0000	1.0000	25.89
110.5	80,902		0.0000	1.0000	25.89
111.5	80,431		0.0000	1.0000	25.89
112.5	78,750		0.0000	1.0000	25.89
113.5	35,661		0.0000	1.0000	25.89
114.5	27,440		0.0000	1.0000	25.89
115.5	27,440		0.0000	1.0000	25.89
116.5	22,949		0.0000	1.0000	25.89
117.5	22,201		0.0000	1.0000	25.89
118.5	21,156		0.0000	1.0000	25.89

UGI UTILITIES, INC. - GAS DIVISION

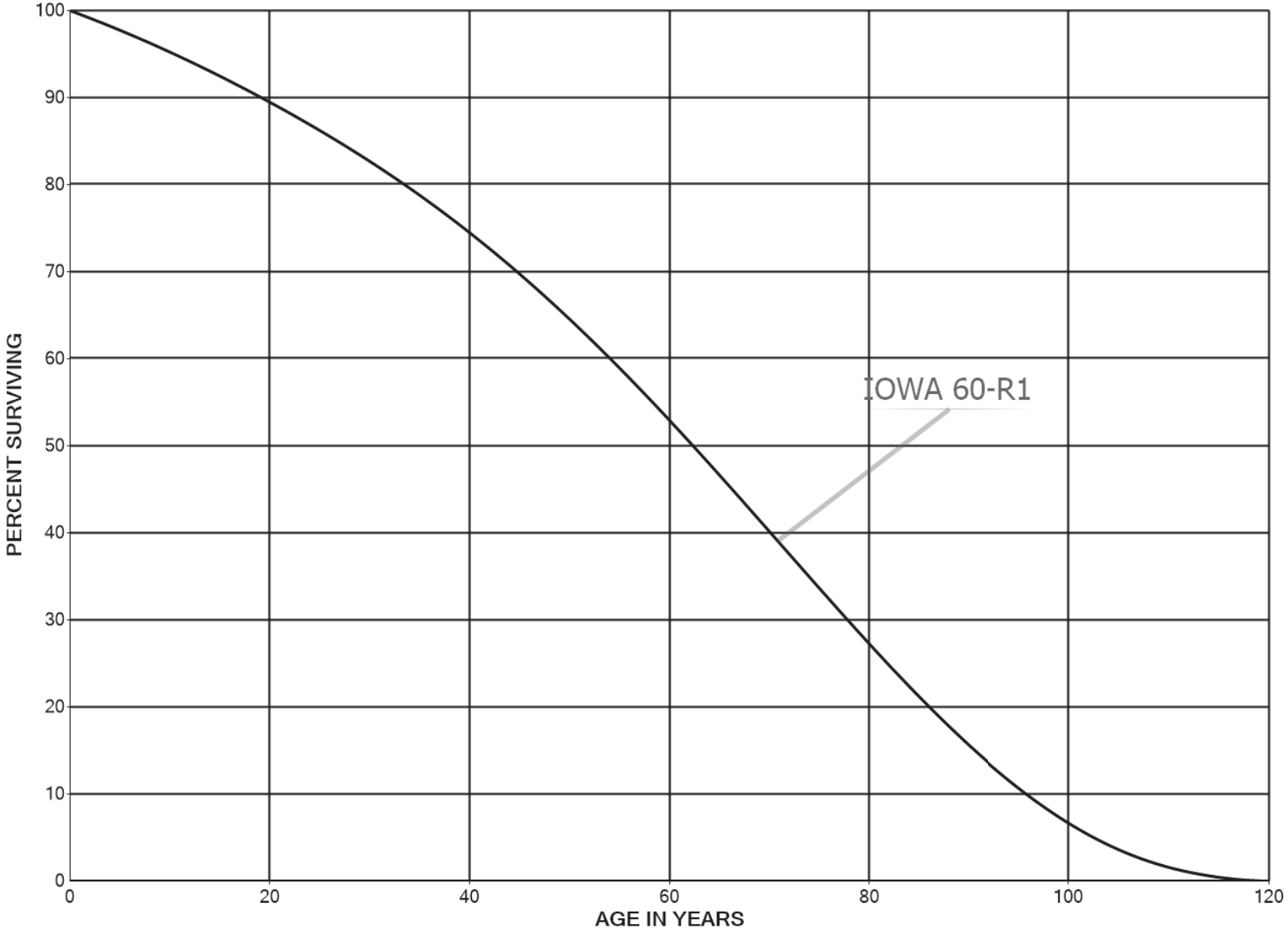
ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

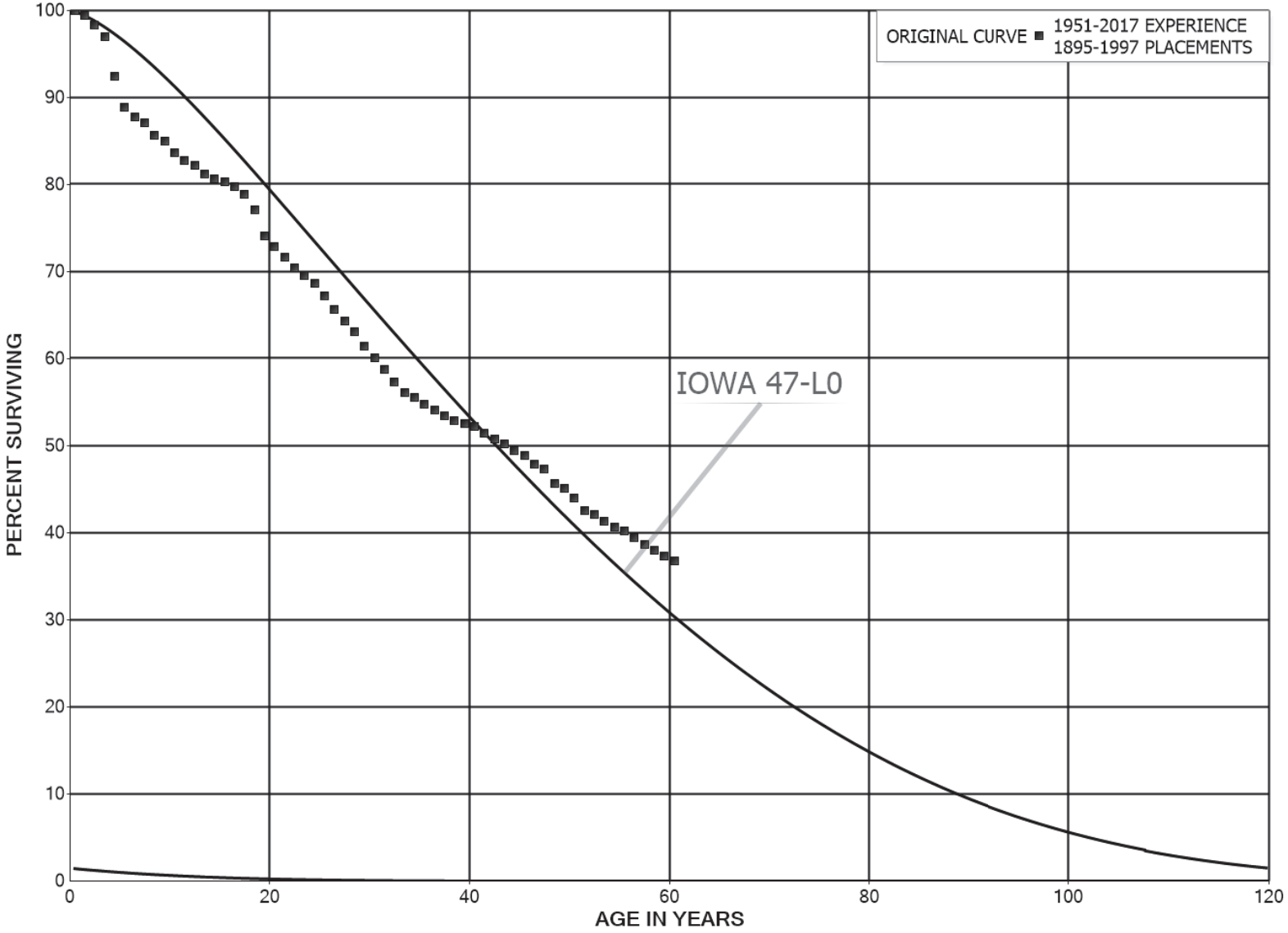
PLACEMENT BAND 1892-2003 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,769		0.0000	1.0000	25.89
120.5	4,147		0.0000	1.0000	25.89
121.5	4,147		0.0000	1.0000	25.89
122.5	4,147		0.0000	1.0000	25.89
123.5	1,497		0.0000	1.0000	25.89
124.5	1,497		0.0000	1.0000	25.89
125.5					25.89

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 325.4 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 332 FIELD LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-1997 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	995,099	706	0.0007	0.9993	100.00
0.5	994,413	5,190	0.0052	0.9948	99.93
1.5	1,002,567	11,571	0.0115	0.9885	99.41
2.5	1,068,219	14,039	0.0131	0.9869	98.26
3.5	1,069,963	50,316	0.0470	0.9530	96.97
4.5	959,123	36,859	0.0384	0.9616	92.41
5.5	854,782	10,823	0.0127	0.9873	88.86
6.5	873,649	6,699	0.0077	0.9923	87.73
7.5	872,519	14,434	0.0165	0.9835	87.06
8.5	867,886	6,491	0.0075	0.9925	85.62
9.5	890,102	13,916	0.0156	0.9844	84.98
10.5	946,617	10,365	0.0109	0.9891	83.65
11.5	939,495	6,410	0.0068	0.9932	82.73
12.5	928,987	11,666	0.0126	0.9874	82.17
13.5	908,468	6,450	0.0071	0.9929	81.14
14.5	897,181	2,627	0.0029	0.9971	80.56
15.5	900,846	6,884	0.0076	0.9924	80.33
16.5	897,781	10,145	0.0113	0.9887	79.71
17.5	889,115	19,542	0.0220	0.9780	78.81
18.5	871,420	34,502	0.0396	0.9604	77.08
19.5	838,954	12,973	0.0155	0.9845	74.03
20.5	786,703	13,837	0.0176	0.9824	72.88
21.5	777,581	13,075	0.0168	0.9832	71.60
22.5	775,234	9,858	0.0127	0.9873	70.40
23.5	792,187	10,532	0.0133	0.9867	69.50
24.5	815,815	16,148	0.0198	0.9802	68.58
25.5	821,292	20,125	0.0245	0.9755	67.22
26.5	820,944	16,102	0.0196	0.9804	65.57
27.5	890,431	17,441	0.0196	0.9804	64.29
28.5	889,829	22,845	0.0257	0.9743	63.03
29.5	883,917	19,018	0.0215	0.9785	61.41
30.5	878,990	19,549	0.0222	0.9778	60.09
31.5	884,213	22,351	0.0253	0.9747	58.75
32.5	883,535	19,009	0.0215	0.9785	57.27
33.5	883,149	7,501	0.0085	0.9915	56.03
34.5	893,947	12,933	0.0145	0.9855	55.56
35.5	910,301	11,431	0.0126	0.9874	54.76
36.5	917,730	11,333	0.0123	0.9877	54.07
37.5	937,459	10,209	0.0109	0.9891	53.40
38.5	971,921	6,474	0.0067	0.9933	52.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-1997 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	974,718	5,592	0.0057	0.9943	52.47
40.5	977,616	15,294	0.0156	0.9844	52.17
41.5	956,611	12,228	0.0128	0.9872	51.35
42.5	957,836	10,427	0.0109	0.9891	50.69
43.5	1,001,216	15,345	0.0153	0.9847	50.14
44.5	1,009,685	11,530	0.0114	0.9886	49.37
45.5	976,609	19,522	0.0200	0.9800	48.81
46.5	987,411	11,474	0.0116	0.9884	47.83
47.5	974,226	33,501	0.0344	0.9656	47.28
48.5	967,111	11,846	0.0122	0.9878	45.65
49.5	953,894	24,417	0.0256	0.9744	45.09
50.5	923,089	29,459	0.0319	0.9681	43.94
51.5	903,763	10,384	0.0115	0.9885	42.54
52.5	893,967	16,709	0.0187	0.9813	42.05
53.5	853,195	12,308	0.0144	0.9856	41.26
54.5	820,408	9,435	0.0115	0.9885	40.67
55.5	796,390	15,747	0.0198	0.9802	40.20
56.5	767,852	15,084	0.0196	0.9804	39.40
57.5	746,640	13,995	0.0187	0.9813	38.63
58.5	723,148	12,436	0.0172	0.9828	37.91
59.5	702,024	10,220	0.0146	0.9854	37.25
60.5	672,792	12,023	0.0179	0.9821	36.71
61.5	649,522	14,679	0.0226	0.9774	36.06
62.5	627,085	12,608	0.0201	0.9799	35.24
63.5	607,056	12,077	0.0199	0.9801	34.53
64.5	552,779	8,006	0.0145	0.9855	33.84
65.5	544,288	24,660	0.0453	0.9547	33.35
66.5	512,497	8,739	0.0171	0.9829	31.84
67.5	502,344	3,663	0.0073	0.9927	31.30
68.5	448,090	10,555	0.0236	0.9764	31.07
69.5	383,952	5,106	0.0133	0.9867	30.34
70.5	376,246	11,232	0.0299	0.9701	29.94
71.5	354,331	7,754	0.0219	0.9781	29.04
72.5	337,766	5,100	0.0151	0.9849	28.41
73.5	327,624	3,265	0.0100	0.9900	27.98
74.5	318,440	2,105	0.0066	0.9934	27.70
75.5	312,863	1,422	0.0045	0.9955	27.52
76.5	303,054	4,004	0.0132	0.9868	27.39
77.5	244,062	2,855	0.0117	0.9883	27.03
78.5	220,274	1,291	0.0059	0.9941	26.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-1997 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	212,708	1,058	0.0050	0.9950	26.56
80.5	209,934	88	0.0004	0.9996	26.43
81.5	209,256	1,456	0.0070	0.9930	26.41
82.5	207,144	906	0.0044	0.9956	26.23
83.5	205,504	3,261	0.0159	0.9841	26.12
84.5	200,809	1,136	0.0057	0.9943	25.70
85.5	199,378	2,787	0.0140	0.9860	25.56
86.5	196,306	1,305	0.0067	0.9933	25.20
87.5	189,041	358	0.0019	0.9981	25.03
88.5	187,861	11,282	0.0601	0.9399	24.98
89.5	175,332	5,720	0.0326	0.9674	23.48
90.5	169,111	1,112	0.0066	0.9934	22.72
91.5	159,029	1,051	0.0066	0.9934	22.57
92.5	157,132		0.0000	1.0000	22.42
93.5	153,550	2,160	0.0141	0.9859	22.42
94.5	124,869		0.0000	1.0000	22.10
95.5	123,672		0.0000	1.0000	22.10
96.5	118,719	36	0.0003	0.9997	22.10
97.5	117,132		0.0000	1.0000	22.10
98.5	105,321		0.0000	1.0000	22.10
99.5	102,156		0.0000	1.0000	22.10
100.5	102,067		0.0000	1.0000	22.10
101.5	97,200		0.0000	1.0000	22.10
102.5	90,985		0.0000	1.0000	22.10
103.5	86,348		0.0000	1.0000	22.10
104.5	80,039		0.0000	1.0000	22.10
105.5	74,446		0.0000	1.0000	22.10
106.5	72,127		0.0000	1.0000	22.10
107.5	69,695		0.0000	1.0000	22.10
108.5	69,387		0.0000	1.0000	22.10
109.5	66,525		0.0000	1.0000	22.10
110.5	63,373		0.0000	1.0000	22.10
111.5	57,013		0.0000	1.0000	22.10
112.5	56,500		0.0000	1.0000	22.10
113.5	55,224		0.0000	1.0000	22.10
114.5	40,408		0.0000	1.0000	22.10
115.5	26,749		0.0000	1.0000	22.10
116.5	17,096		0.0000	1.0000	22.10
117.5	14,113		0.0000	1.0000	22.10
118.5	6,998		0.0000	1.0000	22.10

UGI UTILITIES, INC. - GAS DIVISION

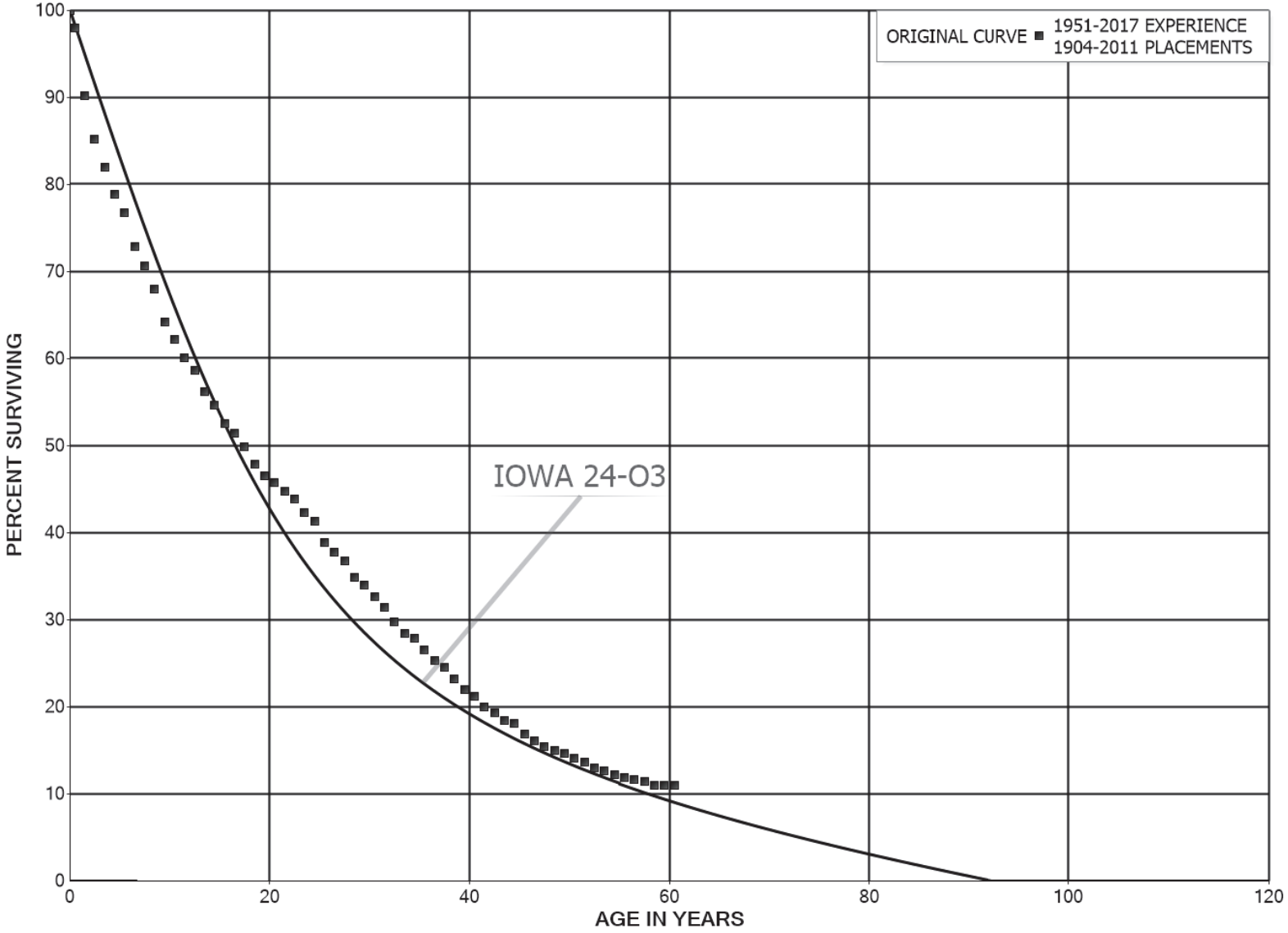
ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-1997 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	17		0.0000	1.0000	22.10
120.5	17		0.0000	1.0000	22.10
121.5	17		0.0000	1.0000	22.10
122.5					22.10

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	269,294	5,560	0.0206	0.9794	100.00
0.5	220,203	17,353	0.0788	0.9212	97.94
1.5	205,078	11,561	0.0564	0.9436	90.22
2.5	201,048	7,466	0.0371	0.9629	85.13
3.5	202,006	7,730	0.0383	0.9617	81.97
4.5	199,114	5,443	0.0273	0.9727	78.83
5.5	172,528	8,628	0.0500	0.9500	76.68
6.5	161,938	4,909	0.0303	0.9697	72.84
7.5	161,175	6,157	0.0382	0.9618	70.64
8.5	159,819	8,821	0.0552	0.9448	67.94
9.5	154,662	4,805	0.0311	0.9689	64.19
10.5	136,805	4,768	0.0349	0.9651	62.19
11.5	129,908	3,095	0.0238	0.9762	60.03
12.5	127,246	5,200	0.0409	0.9591	58.60
13.5	124,170	3,522	0.0284	0.9716	56.20
14.5	121,872	4,741	0.0389	0.9611	54.61
15.5	119,023	2,588	0.0217	0.9783	52.48
16.5	114,326	3,269	0.0286	0.9714	51.34
17.5	111,430	4,544	0.0408	0.9592	49.87
18.5	111,363	3,046	0.0274	0.9726	47.84
19.5	108,351	1,797	0.0166	0.9834	46.53
20.5	108,177	2,330	0.0215	0.9785	45.76
21.5	103,974	2,149	0.0207	0.9793	44.77
22.5	103,337	3,641	0.0352	0.9648	43.85
23.5	102,271	2,590	0.0253	0.9747	42.30
24.5	82,619	4,749	0.0575	0.9425	41.23
25.5	74,534	2,171	0.0291	0.9709	38.86
26.5	68,016	1,847	0.0272	0.9728	37.73
27.5	66,860	3,433	0.0513	0.9487	36.71
28.5	63,193	1,667	0.0264	0.9736	34.82
29.5	62,433	2,288	0.0367	0.9633	33.90
30.5	59,773	2,271	0.0380	0.9620	32.66
31.5	52,526	2,823	0.0537	0.9463	31.42
32.5	48,206	2,146	0.0445	0.9555	29.73
33.5	47,098	1,011	0.0215	0.9785	28.41
34.5	47,162	2,251	0.0477	0.9523	27.80
35.5	45,498	1,949	0.0428	0.9572	26.47
36.5	44,198	1,372	0.0310	0.9690	25.34
37.5	42,520	2,402	0.0565	0.9435	24.55
38.5	39,924	2,058	0.0516	0.9484	23.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,867	1,276	0.0346	0.9654	21.97
40.5	36,251	2,227	0.0614	0.9386	21.21
41.5	34,405	1,016	0.0295	0.9705	19.91
42.5	33,331	1,507	0.0452	0.9548	19.32
43.5	31,123	699	0.0225	0.9775	18.45
44.5	30,541	2,083	0.0682	0.9318	18.03
45.5	28,155	1,225	0.0435	0.9565	16.80
46.5	27,133	1,153	0.0425	0.9575	16.07
47.5	26,066	825	0.0316	0.9684	15.39
48.5	25,196	424	0.0168	0.9832	14.90
49.5	22,213	904	0.0407	0.9593	14.65
50.5	21,375	587	0.0275	0.9725	14.05
51.5	19,272	939	0.0487	0.9513	13.67
52.5	18,348	469	0.0256	0.9744	13.00
53.5	17,579	740	0.0421	0.9579	12.67
54.5	16,681	339	0.0203	0.9797	12.14
55.5	12,330	233	0.0189	0.9811	11.89
56.5	11,082	224	0.0203	0.9797	11.66
57.5	10,858	445	0.0410	0.9590	11.43
58.5	10,412		0.0000	1.0000	10.96
59.5	10,317		0.0000	1.0000	10.96
60.5	10,317		0.0000	1.0000	10.96
61.5	10,030	295	0.0294	0.9706	10.96
62.5	9,735		0.0000	1.0000	10.64
63.5	9,735	90	0.0092	0.9908	10.64
64.5	9,645	100	0.0103	0.9897	10.54
65.5	7,738		0.0000	1.0000	10.43
66.5	2,533	144	0.0569	0.9431	10.43
67.5	2,389		0.0000	1.0000	9.84
68.5	2,079	26	0.0126	0.9874	9.84
69.5	1,982	86	0.0431	0.9569	9.71
70.5	1,520		0.0000	1.0000	9.29
71.5	1,453		0.0000	1.0000	9.29
72.5	1,304		0.0000	1.0000	9.29
73.5	1,141		0.0000	1.0000	9.29
74.5	1,141	125	0.1097	0.8903	9.29
75.5	950		0.0000	1.0000	8.28
76.5	886		0.0000	1.0000	8.28
77.5	369	45	0.1219	0.8781	8.28
78.5	324		0.0000	1.0000	7.27

UGI UTILITIES, INC. - GAS DIVISION

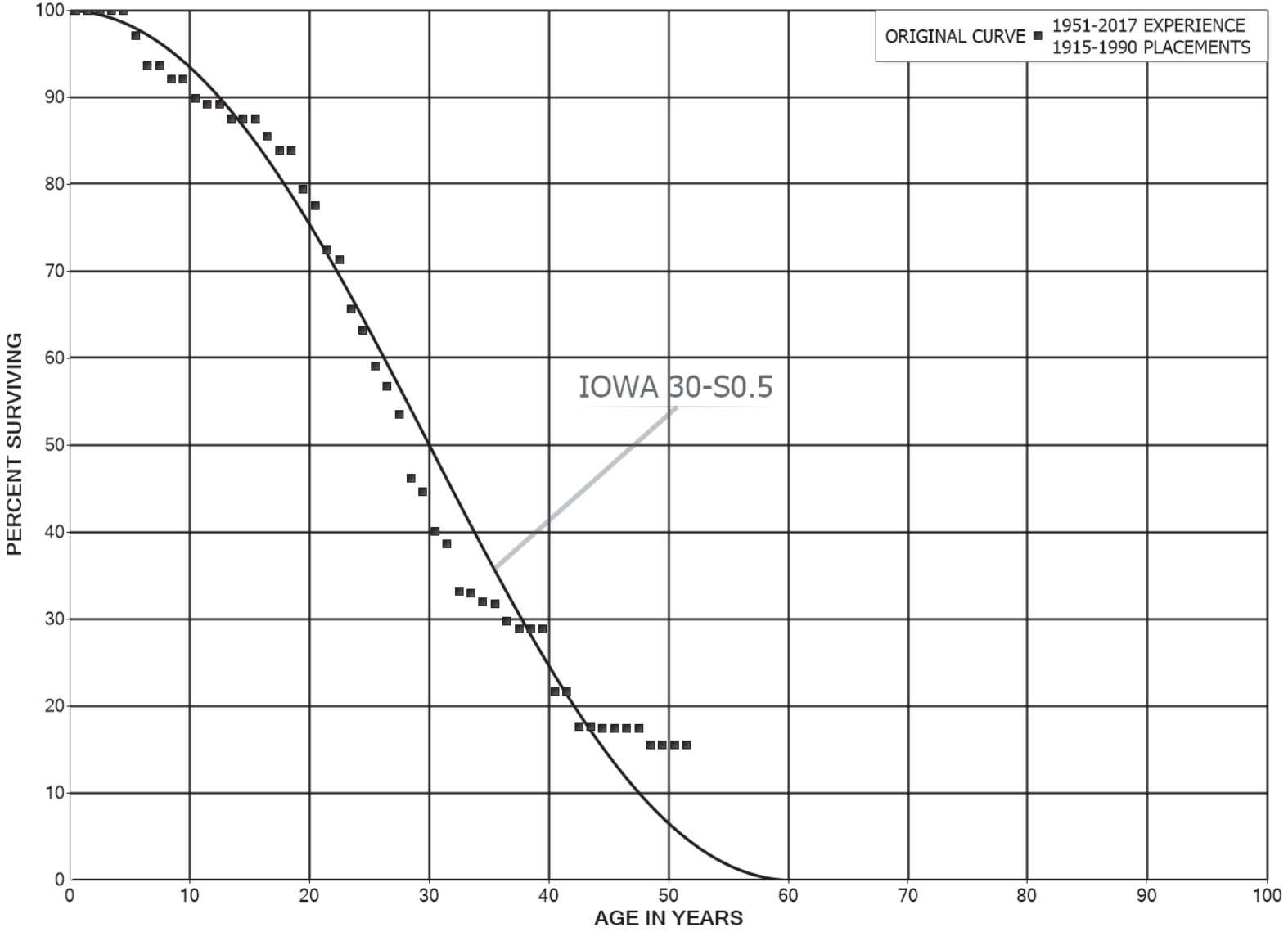
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	324		0.0000	1.0000	7.27
80.5	324		0.0000	1.0000	7.27
81.5	324		0.0000	1.0000	7.27
82.5	204		0.0000	1.0000	7.27
83.5	204		0.0000	1.0000	7.27
84.5	204		0.0000	1.0000	7.27
85.5	204		0.0000	1.0000	7.27
86.5	204		0.0000	1.0000	7.27
87.5					7.27

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-1990 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,460		0.0000	1.0000	100.00
0.5	175,328		0.0000	1.0000	100.00
1.5	181,181		0.0000	1.0000	100.00
2.5	205,120		0.0000	1.0000	100.00
3.5	227,373		0.0000	1.0000	100.00
4.5	161,797	4,806	0.0297	0.9703	100.00
5.5	161,642	5,635	0.0349	0.9651	97.03
6.5	164,399		0.0000	1.0000	93.65
7.5	165,996	2,747	0.0166	0.9834	93.65
8.5	179,096		0.0000	1.0000	92.10
9.5	184,703	4,472	0.0242	0.9758	92.10
10.5	192,576	1,581	0.0082	0.9918	89.87
11.5	190,730		0.0000	1.0000	89.13
12.5	191,771	3,443	0.0180	0.9820	89.13
13.5	195,306		0.0000	1.0000	87.53
14.5	189,605		0.0000	1.0000	87.53
15.5	194,891	4,513	0.0232	0.9768	87.53
16.5	200,655	3,867	0.0193	0.9807	85.50
17.5	198,328		0.0000	1.0000	83.85
18.5	196,907	10,517	0.0534	0.9466	83.85
19.5	192,486	4,410	0.0229	0.9771	79.38
20.5	195,439	13,099	0.0670	0.9330	77.56
21.5	185,866	2,644	0.0142	0.9858	72.36
22.5	184,374	14,873	0.0807	0.9193	71.33
23.5	171,548	6,346	0.0370	0.9630	65.58
24.5	167,708	10,816	0.0645	0.9355	63.15
25.5	162,968	6,639	0.0407	0.9593	59.08
26.5	156,329	8,695	0.0556	0.9444	56.67
27.5	146,595	20,126	0.1373	0.8627	53.52
28.5	126,833	4,238	0.0334	0.9666	46.17
29.5	122,595	12,485	0.1018	0.8982	44.63
30.5	107,237	3,822	0.0356	0.9644	40.08
31.5	103,415	14,619	0.1414	0.8586	38.65
32.5	88,796	771	0.0087	0.9913	33.19
33.5	88,025	2,691	0.0306	0.9694	32.90
34.5	85,334	364	0.0043	0.9957	31.90
35.5	85,470	5,595	0.0655	0.9345	31.76
36.5	79,875	2,318	0.0290	0.9710	29.68
37.5	73,862		0.0000	1.0000	28.82
38.5	73,862		0.0000	1.0000	28.82

UGI UTILITIES, INC. - GAS DIVISION

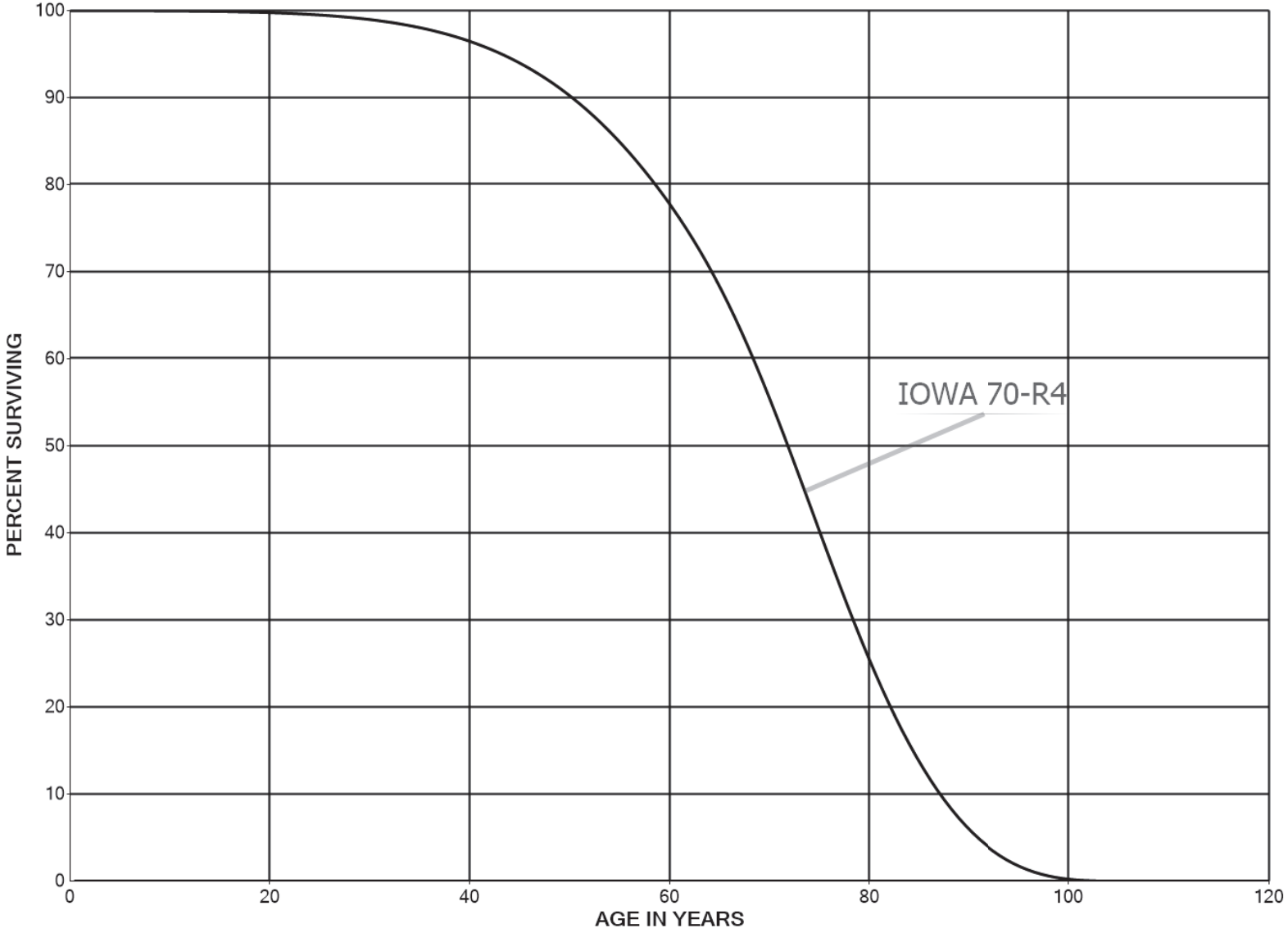
ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

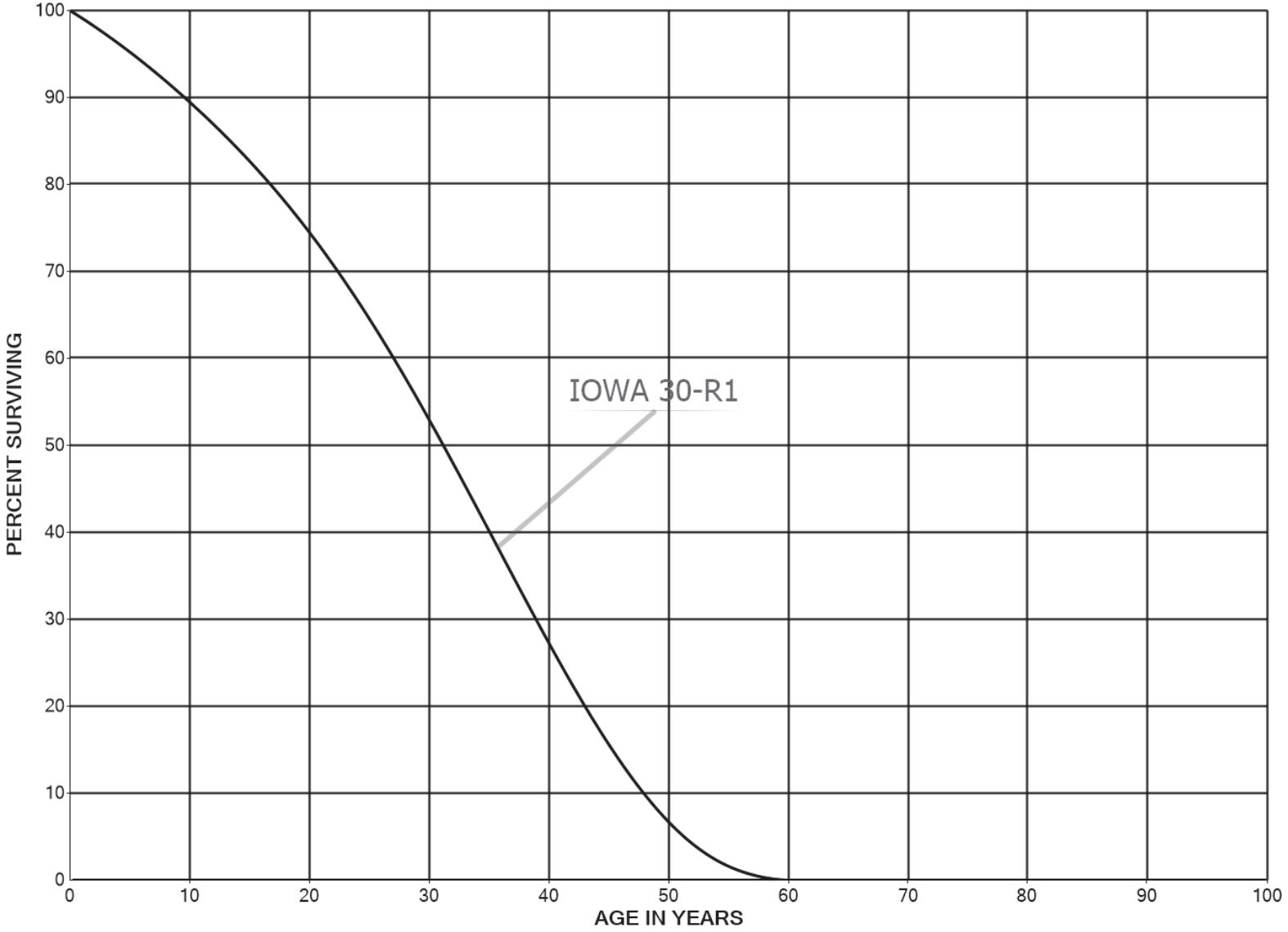
PLACEMENT BAND 1915-1990 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,862	18,344	0.2484	0.7516	28.82
40.5	55,518	175	0.0032	0.9968	21.66
41.5	55,343	10,117	0.1828	0.8172	21.59
42.5	45,227		0.0000	1.0000	17.65
43.5	45,227	536	0.0118	0.9882	17.65
44.5	44,691		0.0000	1.0000	17.44
45.5	44,691		0.0000	1.0000	17.44
46.5	39,539		0.0000	1.0000	17.44
47.5	39,539	4,389	0.1110	0.8890	17.44
48.5	35,150		0.0000	1.0000	15.50
49.5	35,150	102	0.0029	0.9971	15.50
50.5	16,036		0.0000	1.0000	15.46
51.5	11,948		0.0000	1.0000	15.46
52.5	11,948		0.0000	1.0000	15.46
53.5	11,948		0.0000	1.0000	15.46
54.5	11,948		0.0000	1.0000	15.46
55.5	11,948		0.0000	1.0000	15.46
56.5	11,948		0.0000	1.0000	15.46
57.5	11,948		0.0000	1.0000	15.46
58.5	11,948		0.0000	1.0000	15.46
59.5	11,948		0.0000	1.0000	15.46
60.5	11,948		0.0000	1.0000	15.46
61.5	11,948		0.0000	1.0000	15.46
62.5					15.46

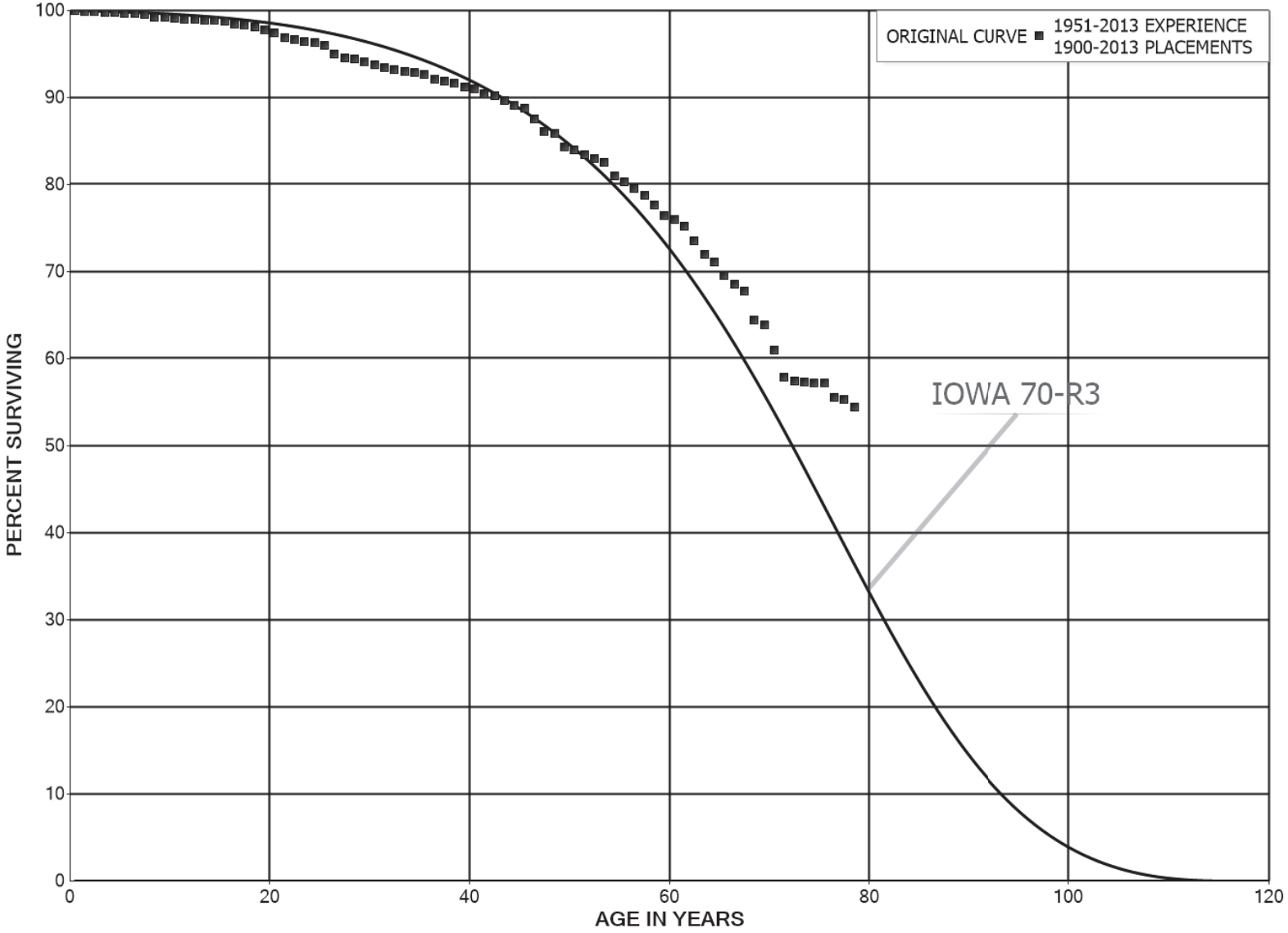
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 365.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 366 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 367 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,848,059	17,230	0.0004	0.9996	100.00
0.5	41,609,347	38,133	0.0009	0.9991	99.96
1.5	41,611,866	29,348	0.0007	0.9993	99.87
2.5	41,673,334	18,241	0.0004	0.9996	99.80
3.5	41,174,837	20,022	0.0005	0.9995	99.75
4.5	41,189,501	25,728	0.0006	0.9994	99.71
5.5	41,063,454	16,986	0.0004	0.9996	99.64
6.5	40,577,221	30,014	0.0007	0.9993	99.60
7.5	40,421,363	126,599	0.0031	0.9969	99.53
8.5	40,041,101	23,786	0.0006	0.9994	99.22
9.5	39,705,816	24,263	0.0006	0.9994	99.16
10.5	39,201,118	34,935	0.0009	0.9991	99.10
11.5	36,950,236	28,922	0.0008	0.9992	99.01
12.5	36,022,691	16,407	0.0005	0.9995	98.93
13.5	33,927,164	32,725	0.0010	0.9990	98.89
14.5	32,808,777	31,843	0.0010	0.9990	98.79
15.5	31,109,299	84,454	0.0027	0.9973	98.70
16.5	29,057,486	46,919	0.0016	0.9984	98.43
17.5	28,199,562	54,606	0.0019	0.9981	98.27
18.5	28,003,135	106,788	0.0038	0.9962	98.08
19.5	26,923,386	92,763	0.0034	0.9966	97.70
20.5	25,680,185	132,147	0.0051	0.9949	97.37
21.5	24,463,028	62,913	0.0026	0.9974	96.87
22.5	21,920,825	48,600	0.0022	0.9978	96.62
23.5	19,290,030	33,878	0.0018	0.9982	96.40
24.5	19,150,099	63,524	0.0033	0.9967	96.23
25.5	18,601,973	191,547	0.0103	0.9897	95.92
26.5	18,088,396	73,112	0.0040	0.9960	94.93
27.5	17,281,749	31,448	0.0018	0.9982	94.54
28.5	16,796,709	48,550	0.0029	0.9971	94.37
29.5	15,998,391	65,299	0.0041	0.9959	94.10
30.5	15,389,449	60,057	0.0039	0.9961	93.71
31.5	15,014,695	34,606	0.0023	0.9977	93.35
32.5	14,691,248	30,637	0.0021	0.9979	93.13
33.5	14,416,864	21,980	0.0015	0.9985	92.94
34.5	13,891,909	21,216	0.0015	0.9985	92.80
35.5	13,395,874	83,249	0.0062	0.9938	92.66
36.5	13,176,595	32,916	0.0025	0.9975	92.08
37.5	12,983,410	40,977	0.0032	0.9968	91.85
38.5	12,687,200	48,919	0.0039	0.9961	91.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,170,805	27,669	0.0023	0.9977	91.21
40.5	11,782,750	84,272	0.0072	0.9928	91.00
41.5	10,731,783	15,542	0.0014	0.9986	90.35
42.5	10,254,844	69,088	0.0067	0.9933	90.22
43.5	9,310,207	55,876	0.0060	0.9940	89.61
44.5	8,618,031	38,976	0.0045	0.9955	89.07
45.5	8,208,516	106,439	0.0130	0.9870	88.67
46.5	7,946,490	136,085	0.0171	0.9829	87.52
47.5	7,183,761	12,335	0.0017	0.9983	86.02
48.5	6,658,456	125,000	0.0188	0.9812	85.87
49.5	6,253,758	21,608	0.0035	0.9965	84.26
50.5	6,264,805	40,613	0.0065	0.9935	83.97
51.5	6,033,474	37,752	0.0063	0.9937	83.43
52.5	5,947,816	29,238	0.0049	0.9951	82.90
53.5	5,242,208	98,818	0.0189	0.9811	82.50
54.5	4,521,764	37,702	0.0083	0.9917	80.94
55.5	4,183,809	41,394	0.0099	0.9901	80.27
56.5	3,831,232	37,947	0.0099	0.9901	79.47
57.5	2,319,503	32,611	0.0141	0.9859	78.69
58.5	2,204,928	32,728	0.0148	0.9852	77.58
59.5	1,373,952	8,748	0.0064	0.9936	76.43
60.5	1,165,182	11,119	0.0095	0.9905	75.94
61.5	1,064,257	23,546	0.0221	0.9779	75.22
62.5	837,153	18,091	0.0216	0.9784	73.55
63.5	850,626	10,162	0.0119	0.9881	71.96
64.5	812,265	18,038	0.0222	0.9778	71.10
65.5	695,390	10,166	0.0146	0.9854	69.52
66.5	646,441	7,461	0.0115	0.9885	68.51
67.5	635,293	31,231	0.0492	0.9508	67.72
68.5	578,311	5,353	0.0093	0.9907	64.39
69.5	572,148	25,005	0.0437	0.9563	63.79
70.5	541,305	28,306	0.0523	0.9477	61.00
71.5	511,783	4,044	0.0079	0.9921	57.81
72.5	496,105	695	0.0014	0.9986	57.36
73.5	484,045	413	0.0009	0.9991	57.28
74.5	482,834	570	0.0012	0.9988	57.23
75.5	479,467	13,539	0.0282	0.9718	57.16
76.5	463,539	2,024	0.0044	0.9956	55.55
77.5	444,893	7,658	0.0172	0.9828	55.30
78.5	432,933	7,166	0.0166	0.9834	54.35

UGI UTILITIES, INC. - GAS DIVISION

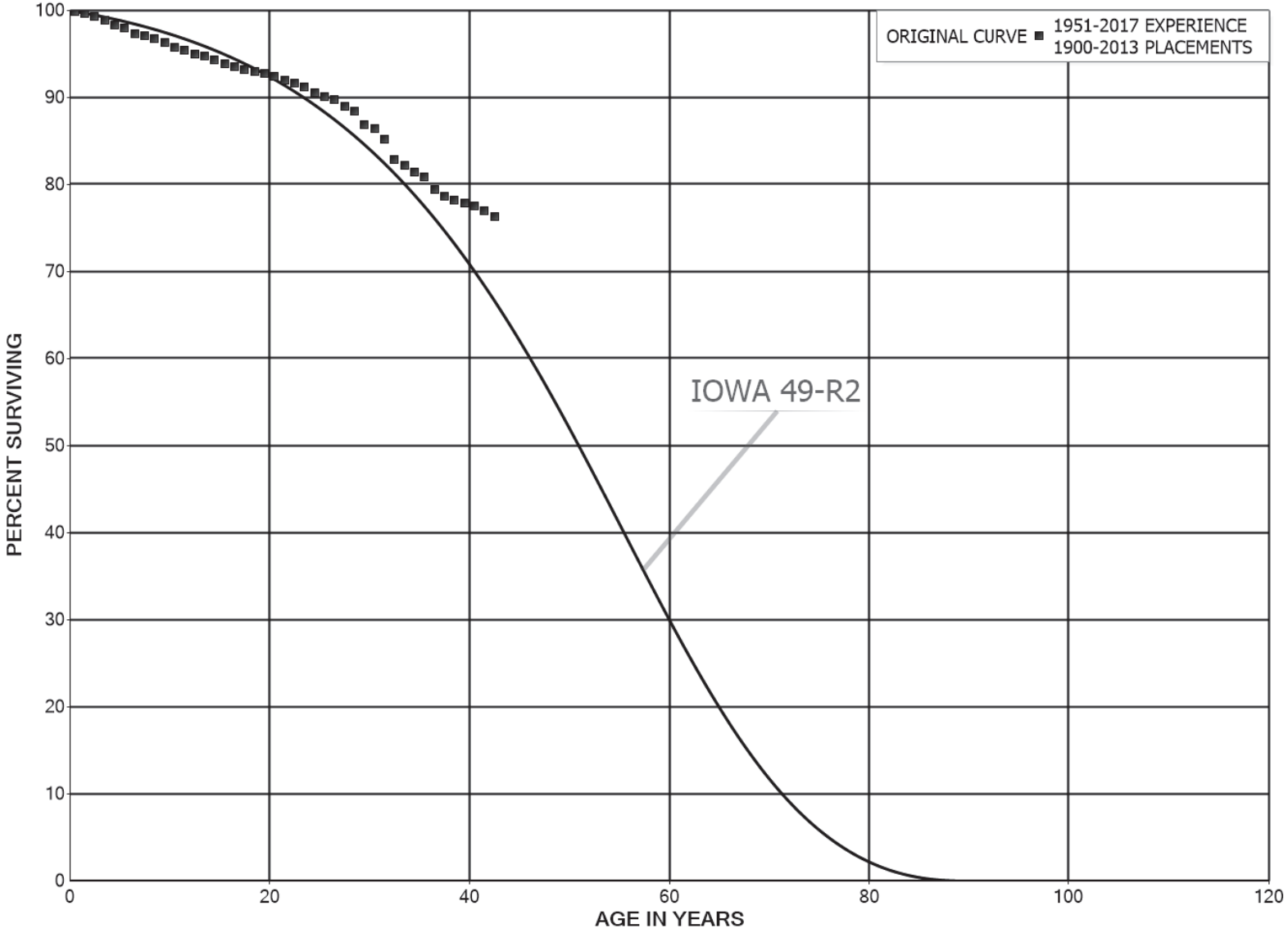
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	414,334	277	0.0007	0.9993	53.45
80.5	409,160	1,689	0.0041	0.9959	53.42
81.5	284,117	32,605	0.1148	0.8852	53.20
82.5	251,215	1,179	0.0047	0.9953	47.09
83.5	247,514	1,604	0.0065	0.9935	46.87
84.5	218,380		0.0000	1.0000	46.57
85.5	218,200	8,283	0.0380	0.9620	46.57
86.5	207,746	1,815	0.0087	0.9913	44.80
87.5	159,466	186	0.0012	0.9988	44.41
88.5	157,923	867	0.0055	0.9945	44.36
89.5	157,056	1,108	0.0071	0.9929	44.11
90.5	155,947	3,306	0.0212	0.9788	43.80
91.5	152,606	2,135	0.0140	0.9860	42.87
92.5	150,470	3,562	0.0237	0.9763	42.27
93.5	146,908		0.0000	1.0000	41.27
94.5	146,908	764	0.0052	0.9948	41.27
95.5	146,144		0.0000	1.0000	41.06
96.5	146,144	189	0.0013	0.9987	41.06
97.5	145,955		0.0000	1.0000	41.00
98.5	145,878		0.0000	1.0000	41.00
99.5	145,878		0.0000	1.0000	41.00
100.5	144,140		0.0000	1.0000	41.00
101.5	144,140		0.0000	1.0000	41.00
102.5	144,140		0.0000	1.0000	41.00
103.5	143,390		0.0000	1.0000	41.00
104.5	143,390		0.0000	1.0000	41.00
105.5	143,390		0.0000	1.0000	41.00
106.5	134,660	1,763	0.0131	0.9869	41.00
107.5	130,476		0.0000	1.0000	40.47
108.5	130,476		0.0000	1.0000	40.47
109.5	128,512		0.0000	1.0000	40.47
110.5	95,314		0.0000	1.0000	40.47
111.5	71,234		0.0000	1.0000	40.47
112.5	71,234		0.0000	1.0000	40.47
113.5					40.47

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,695,693	7,521	0.0011	0.9989	100.00
0.5	6,728,282	20,997	0.0031	0.9969	99.89
1.5	6,710,982	21,499	0.0032	0.9968	99.58
2.5	6,705,164	32,167	0.0048	0.9952	99.26
3.5	6,697,253	30,678	0.0046	0.9954	98.78
4.5	6,696,172	25,064	0.0037	0.9963	98.33
5.5	6,679,077	42,637	0.0064	0.9936	97.96
6.5	6,643,178	18,226	0.0027	0.9973	97.33
7.5	6,622,744	22,925	0.0035	0.9965	97.07
8.5	6,663,450	29,366	0.0044	0.9956	96.73
9.5	6,385,813	41,226	0.0065	0.9935	96.31
10.5	6,308,924	21,963	0.0035	0.9965	95.68
11.5	6,205,987	28,315	0.0046	0.9954	95.35
12.5	6,102,975	13,048	0.0021	0.9979	94.92
13.5	6,022,175	30,191	0.0050	0.9950	94.71
14.5	5,700,273	23,732	0.0042	0.9958	94.24
15.5	5,523,282	19,343	0.0035	0.9965	93.85
16.5	5,022,708	19,038	0.0038	0.9962	93.52
17.5	4,828,969	10,916	0.0023	0.9977	93.16
18.5	4,797,301	9,326	0.0019	0.9981	92.95
19.5	4,232,870	16,589	0.0039	0.9961	92.77
20.5	3,493,802	16,403	0.0047	0.9953	92.41
21.5	3,252,363	13,800	0.0042	0.9958	91.97
22.5	3,124,010	15,137	0.0048	0.9952	91.58
23.5	2,765,377	18,932	0.0068	0.9932	91.14
24.5	2,584,735	13,268	0.0051	0.9949	90.52
25.5	2,301,630	8,705	0.0038	0.9962	90.05
26.5	2,145,262	17,111	0.0080	0.9920	89.71
27.5	1,829,337	13,316	0.0073	0.9927	88.99
28.5	1,773,318	29,698	0.0167	0.9833	88.35
29.5	1,332,318	7,874	0.0059	0.9941	86.87
30.5	1,270,087	17,542	0.0138	0.9862	86.35
31.5	1,169,153	31,415	0.0269	0.9731	85.16
32.5	1,051,208	8,674	0.0083	0.9917	82.87
33.5	991,638	8,968	0.0090	0.9910	82.19
34.5	957,945	7,653	0.0080	0.9920	81.45
35.5	793,965	14,200	0.0179	0.9821	80.80
36.5	696,529	6,679	0.0096	0.9904	79.35
37.5	677,107	3,516	0.0052	0.9948	78.59
38.5	632,534	2,848	0.0045	0.9955	78.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	607,864	2,821	0.0046	0.9954	77.83
40.5	590,798	3,562	0.0060	0.9940	77.47
41.5	448,065	4,434	0.0099	0.9901	77.00
42.5	414,054	1,433	0.0035	0.9965	76.24
43.5	394,898	1,066	0.0027	0.9973	75.98
44.5	378,183	1,003	0.0027	0.9973	75.77
45.5	350,079	510	0.0015	0.9985	75.57
46.5	319,280	2,640	0.0083	0.9917	75.46
47.5	301,686	1,398	0.0046	0.9954	74.84
48.5	268,860	770	0.0029	0.9971	74.49
49.5	250,034	1,844	0.0074	0.9926	74.28
50.5	229,844	1,321	0.0057	0.9943	73.73
51.5	185,683	724	0.0039	0.9961	73.30
52.5	167,467	3,050	0.0182	0.9818	73.02
53.5	145,822	798	0.0055	0.9945	71.69
54.5	139,886	614	0.0044	0.9956	71.30
55.5	126,241	73	0.0006	0.9994	70.98
56.5	120,746	517	0.0043	0.9957	70.94
57.5	95,893	875	0.0091	0.9909	70.64
58.5	85,192	183	0.0021	0.9979	69.99
59.5	78,565	115	0.0015	0.9985	69.84
60.5	64,876	165	0.0025	0.9975	69.74
61.5	24,958		0.0000	1.0000	69.56
62.5	17,416	41	0.0023	0.9977	69.56
63.5	8,955		0.0000	1.0000	69.40
64.5	3,011		0.0000	1.0000	69.40
65.5	2,992	348	0.1162	0.8838	69.40
66.5	2,644		0.0000	1.0000	61.34
67.5	2,637	276	0.1046	0.8954	61.34
68.5	2,361	67	0.0284	0.9716	54.92
69.5	2,205	140	0.0635	0.9365	53.36
70.5	1,787	65	0.0363	0.9637	49.97
71.5	1,559	107	0.0685	0.9315	48.16
72.5	1,278		0.0000	1.0000	44.86
73.5	1,194		0.0000	1.0000	44.86
74.5	986	47	0.0476	0.9524	44.86
75.5	824	43	0.0522	0.9478	42.73
76.5	781		0.0000	1.0000	40.50
77.5	592		0.0000	1.0000	40.50
78.5	392		0.0000	1.0000	40.50

UGI UTILITIES, INC. - GAS DIVISION

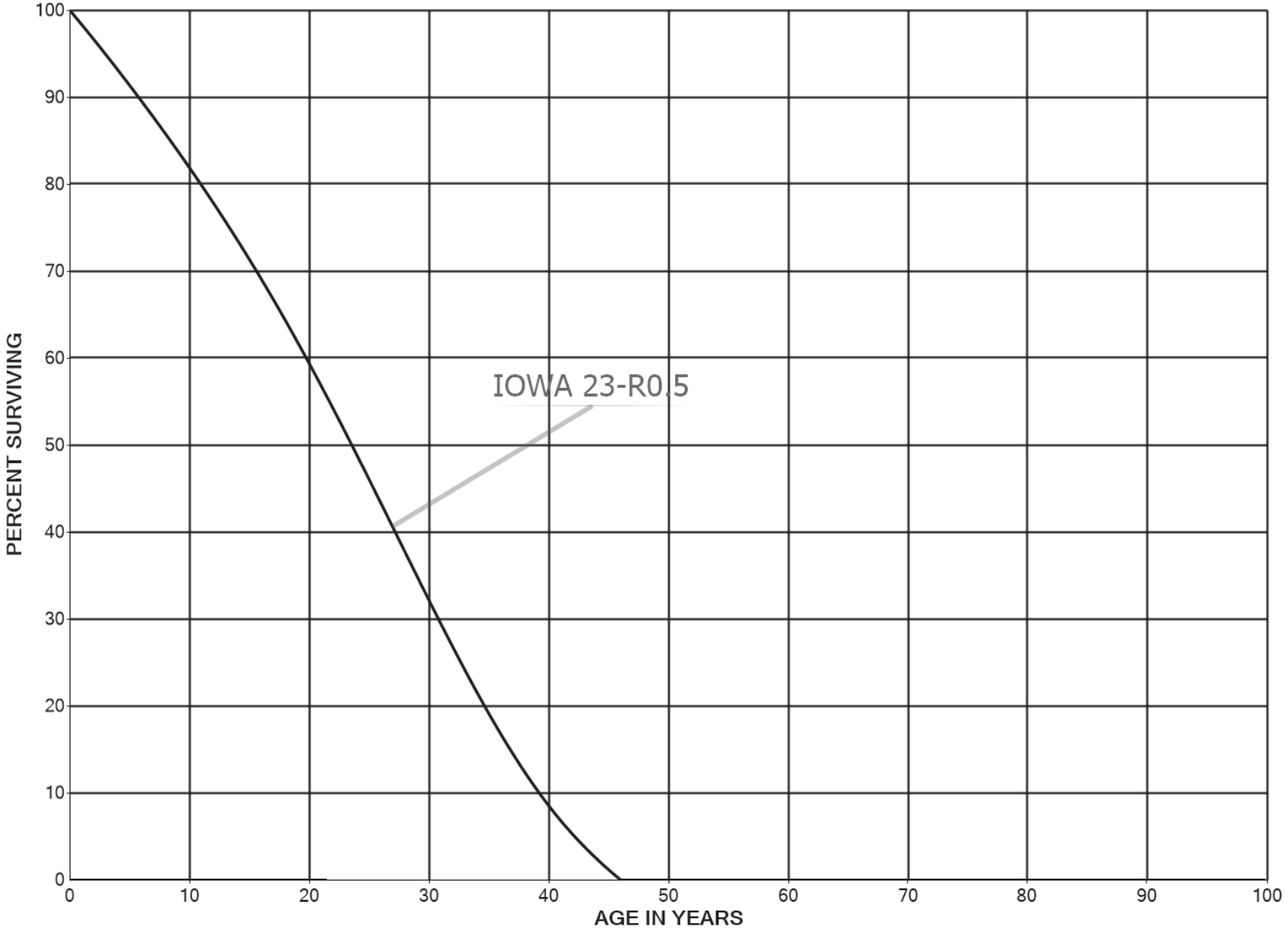
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

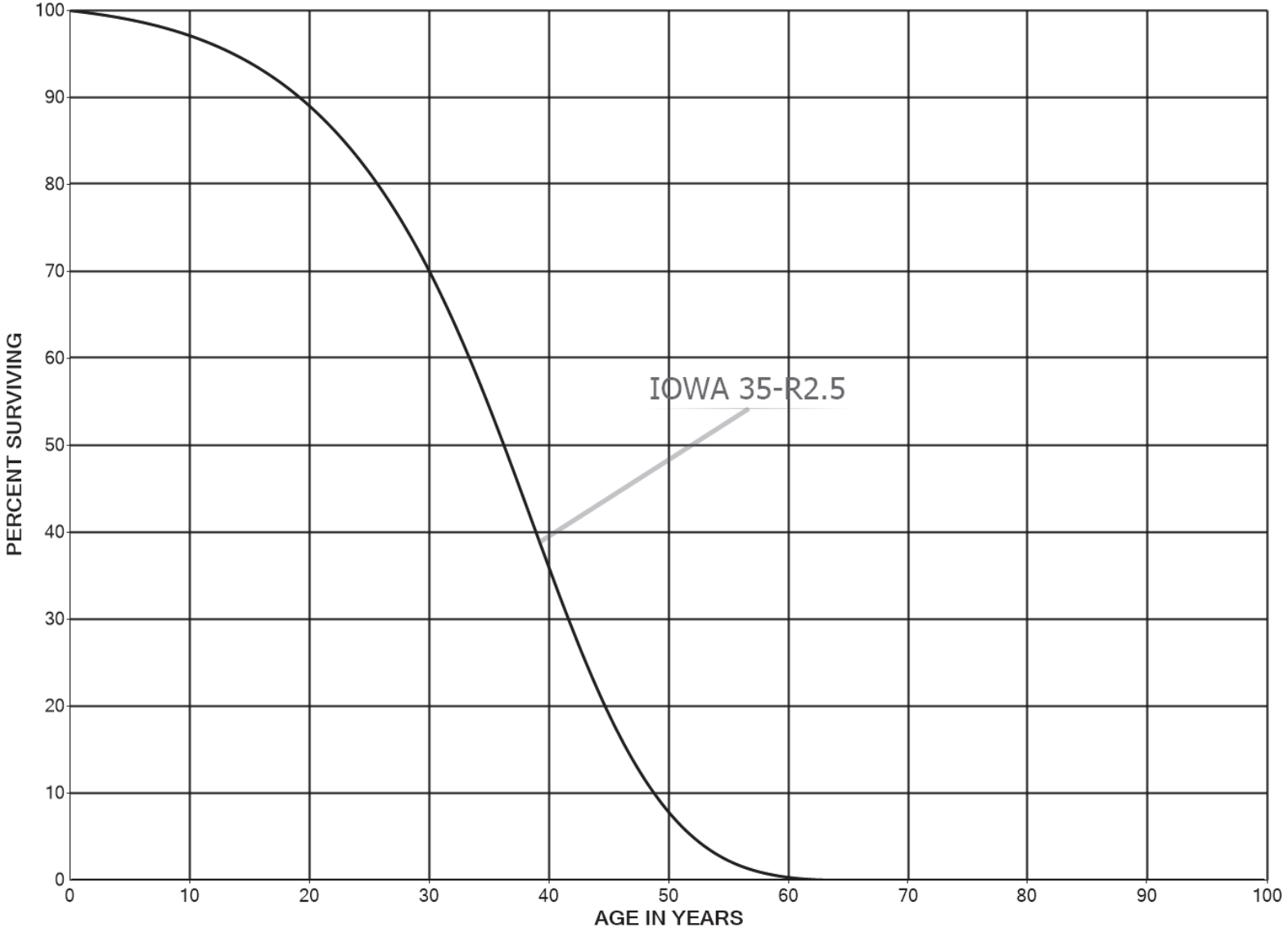
PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	262		0.0000	1.0000	40.50
80.5	198	89	0.4508	0.5492	40.50
81.5	109		0.0000	1.0000	22.24
82.5	108		0.0000	1.0000	22.24
83.5	108		0.0000	1.0000	22.24
84.5	108	65	0.5977	0.4023	22.24
85.5	43		0.0000	1.0000	8.95
86.5	43		0.0000	1.0000	8.95
87.5	43		0.0000	1.0000	8.95
88.5	43		0.0000	1.0000	8.95
89.5	43		0.0000	1.0000	8.95
90.5					8.95
91.5					
92.5					
93.5					
94.5					
95.5	24,615		0.0000		
96.5	24,615		0.0000		
97.5	24,615		0.0000		
98.5	24,615		0.0000		
99.5	24,615		0.0000		
100.5	24,615		0.0000		
101.5	24,615		0.0000		
102.5					

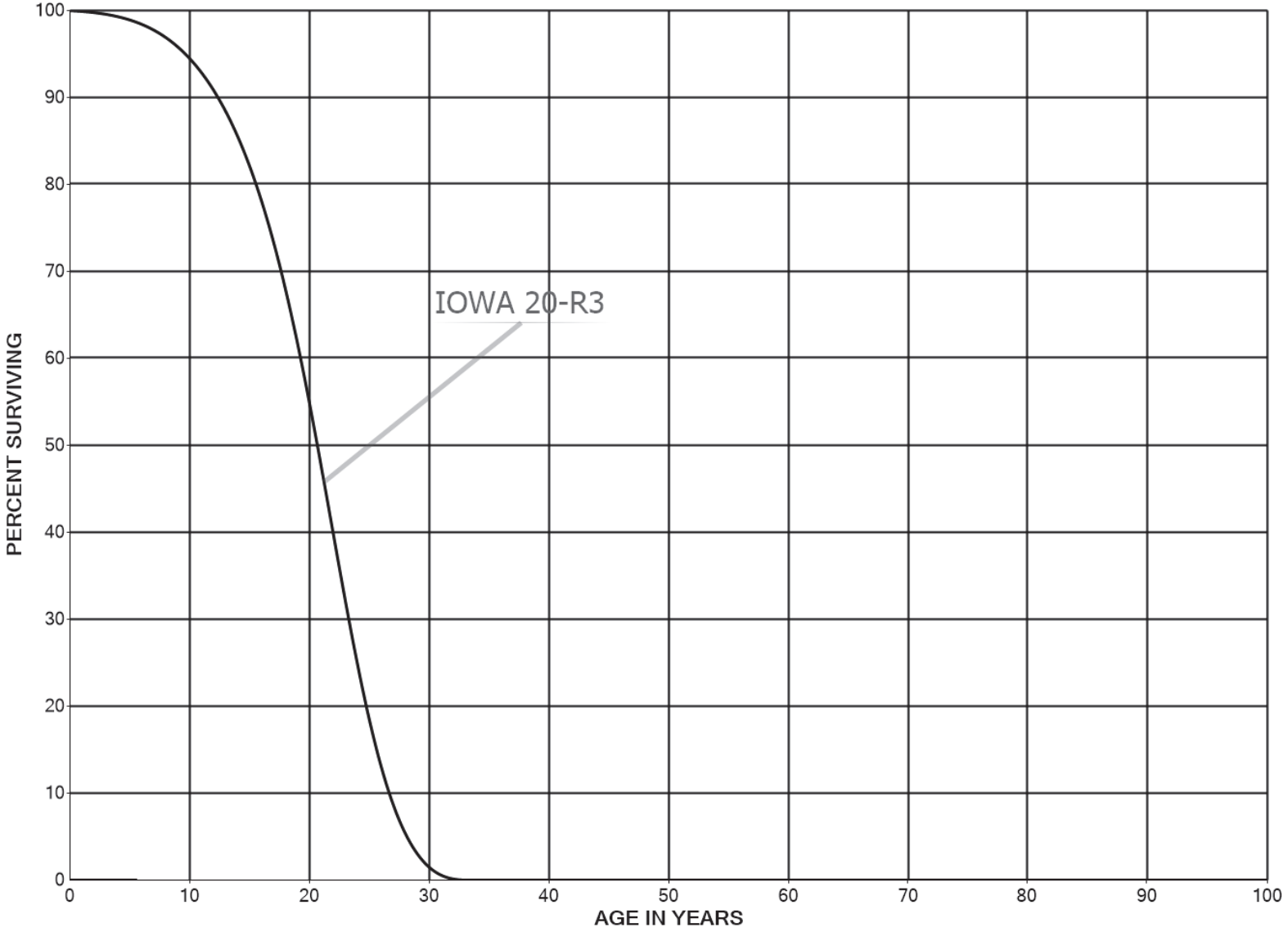
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 370 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



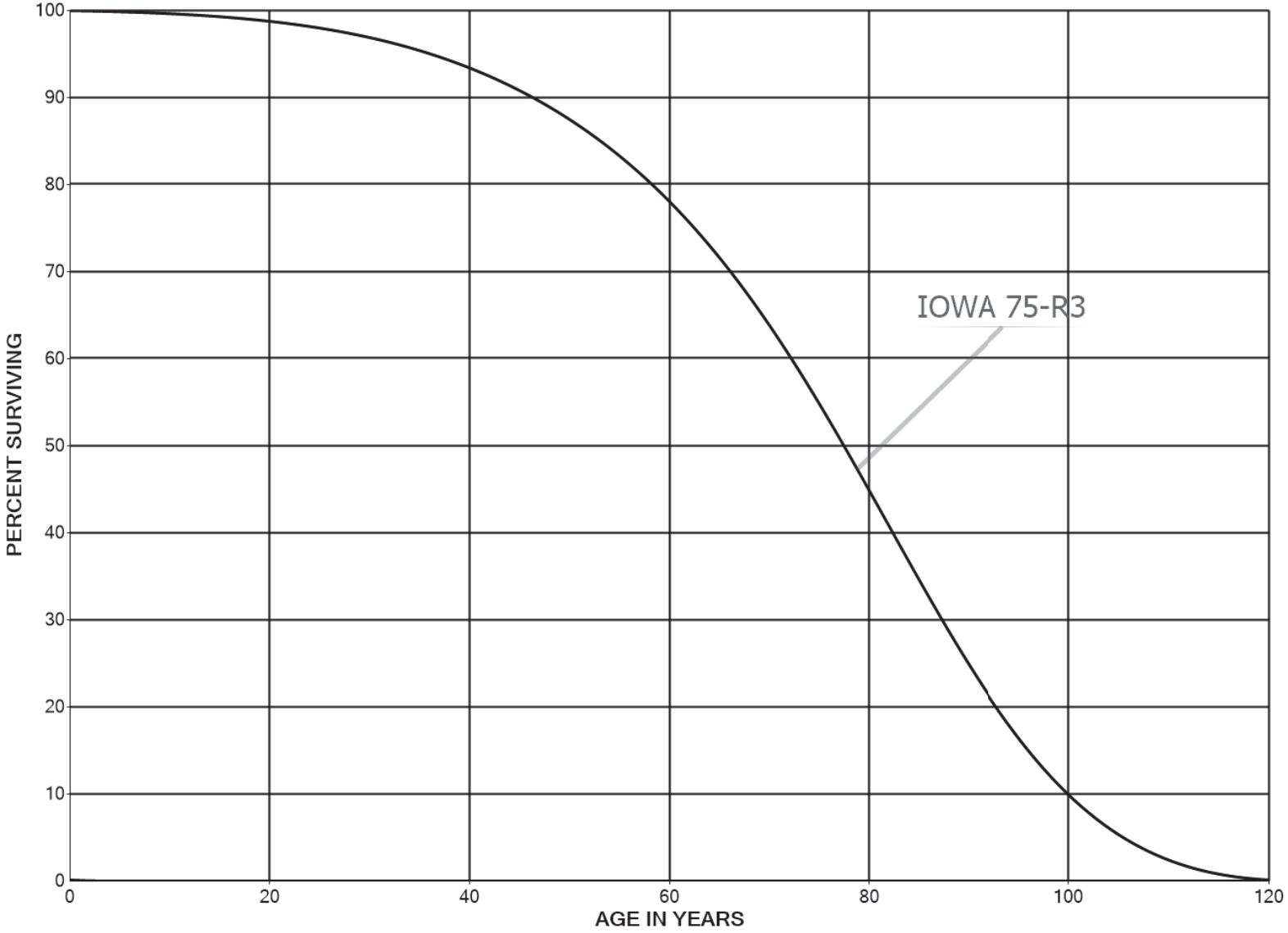
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371 OTHER EQUIPMENT
SMOOTH SURVIVOR CURVE



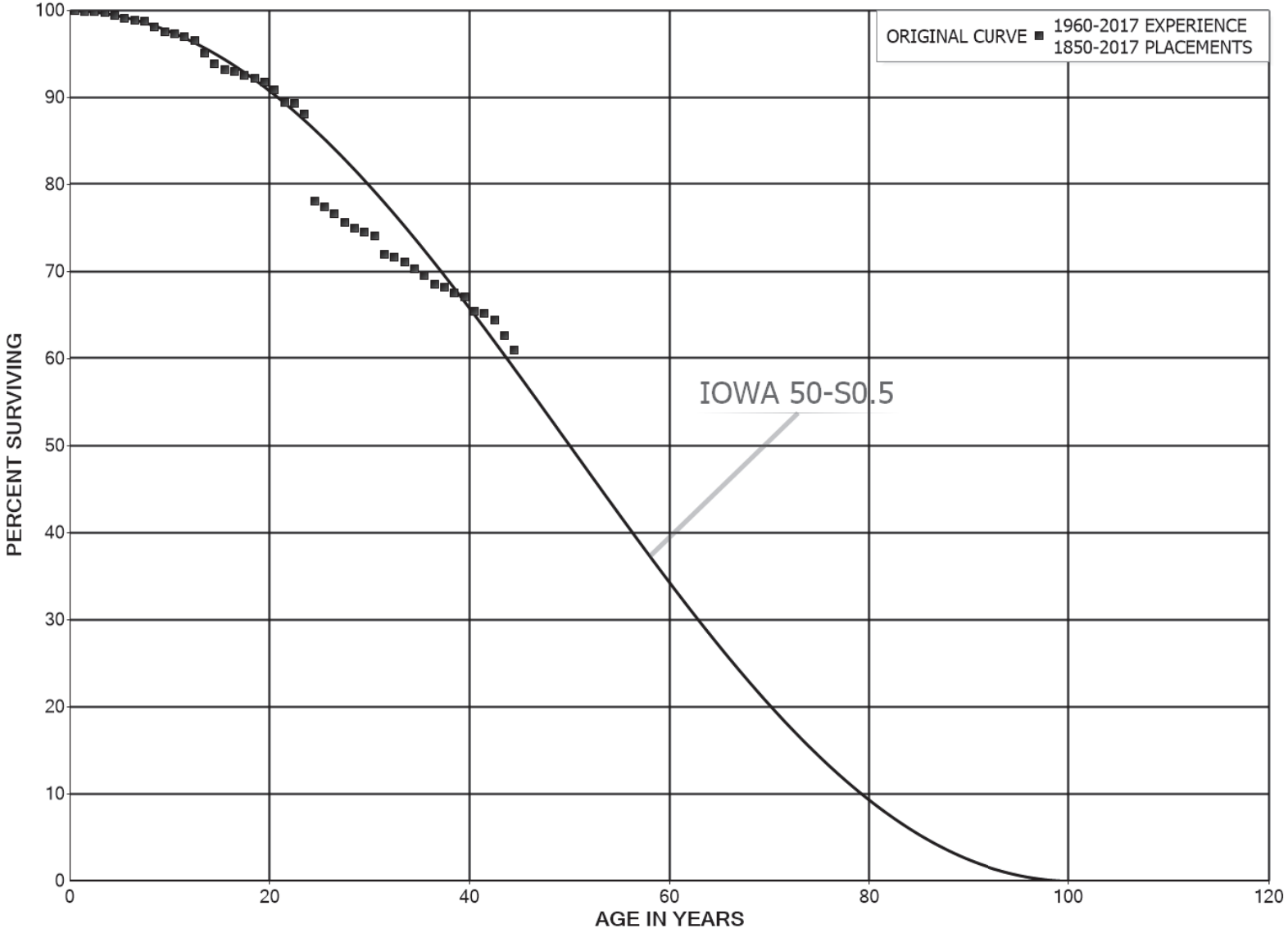
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371.1 TESTING EQUIPMENT
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 374.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,088,205	3,318	0.0008	0.9992	100.00
0.5	4,074,097	3,737	0.0009	0.9991	99.92
1.5	4,027,591		0.0000	1.0000	99.83
2.5	4,101,745	3,306	0.0008	0.9992	99.83
3.5	2,948,679	11,465	0.0039	0.9961	99.75
4.5	2,843,742	9,228	0.0032	0.9968	99.36
5.5	2,724,950	5,692	0.0021	0.9979	99.04
6.5	2,767,656	2,524	0.0009	0.9991	98.83
7.5	3,036,517	20,233	0.0067	0.9933	98.74
8.5	2,882,507	17,351	0.0060	0.9940	98.08
9.5	3,141,870	7,063	0.0022	0.9978	97.49
10.5	3,016,383	8,495	0.0028	0.9972	97.27
11.5	2,877,087	14,072	0.0049	0.9951	97.00
12.5	2,817,677	42,651	0.0151	0.9849	96.52
13.5	2,824,085	36,006	0.0127	0.9873	95.06
14.5	2,782,280	20,955	0.0075	0.9925	93.85
15.5	2,691,914	4,693	0.0017	0.9983	93.14
16.5	2,633,955	12,121	0.0046	0.9954	92.98
17.5	2,603,357	11,151	0.0043	0.9957	92.55
18.5	2,545,821	12,795	0.0050	0.9950	92.16
19.5	2,421,684	22,821	0.0094	0.9906	91.69
20.5	2,303,853	35,302	0.0153	0.9847	90.83
21.5	2,173,833	3,450	0.0016	0.9984	89.44
22.5	2,159,729	30,701	0.0142	0.9858	89.30
23.5	2,103,731	238,693	0.1135	0.8865	88.03
24.5	1,839,272	16,079	0.0087	0.9913	78.04
25.5	1,843,817	18,322	0.0099	0.9901	77.36
26.5	1,846,052	23,063	0.0125	0.9875	76.59
27.5	1,820,458	16,209	0.0089	0.9911	75.63
28.5	1,823,527	9,988	0.0055	0.9945	74.96
29.5	1,887,565	11,358	0.0060	0.9940	74.55
30.5	1,833,591	52,840	0.0288	0.9712	74.10
31.5	1,778,848	8,889	0.0050	0.9950	71.96
32.5	1,710,425	12,311	0.0072	0.9928	71.60
33.5	1,611,273	19,081	0.0118	0.9882	71.09
34.5	1,638,576	17,605	0.0107	0.9893	70.25
35.5	1,679,367	23,412	0.0139	0.9861	69.49
36.5	1,661,586	9,483	0.0057	0.9943	68.52
37.5	1,661,613	15,185	0.0091	0.9909	68.13
38.5	1,641,242	9,877	0.0060	0.9940	67.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,644,589	41,526	0.0253	0.9747	67.10
40.5	1,587,513	6,420	0.0040	0.9960	65.41
41.5	1,587,626	19,157	0.0121	0.9879	65.14
42.5	1,469,018	40,431	0.0275	0.9725	64.36
43.5	1,422,207	35,918	0.0253	0.9747	62.59
44.5	1,352,016	6,436	0.0048	0.9952	61.01
45.5	1,346,932	10,423	0.0077	0.9923	60.72
46.5	1,349,424	3,036	0.0023	0.9977	60.25
47.5	1,336,965	4,542	0.0034	0.9966	60.11
48.5	1,321,533	8,858	0.0067	0.9933	59.91
49.5	1,400,527	61,229	0.0437	0.9563	59.50
50.5	1,604,149	24,078	0.0150	0.9850	56.90
51.5	1,692,542	19,791	0.0117	0.9883	56.05
52.5	1,652,777	3,921	0.0024	0.9976	55.39
53.5	1,604,032	127	0.0001	0.9999	55.26
54.5	1,545,644	3,895	0.0025	0.9975	55.26
55.5	1,467,850	20,458	0.0139	0.9861	55.12
56.5	1,384,380	5,678	0.0041	0.9959	54.35
57.5	1,337,364	10,704	0.0080	0.9920	54.13
58.5	1,287,991	9,963	0.0077	0.9923	53.69
59.5	1,262,070	3,498	0.0028	0.9972	53.28
60.5	1,171,460	10,069	0.0086	0.9914	53.13
61.5	1,128,212	9,665	0.0086	0.9914	52.67
62.5	1,096,070	6,422	0.0059	0.9941	52.22
63.5	1,015,629	25,312	0.0249	0.9751	51.92
64.5	873,662	6,254	0.0072	0.9928	50.62
65.5	813,372	8,035	0.0099	0.9901	50.26
66.5	690,562	9,895	0.0143	0.9857	49.76
67.5	356,124	10,621	0.0298	0.9702	49.05
68.5	188,961	28,813	0.1525	0.8475	47.59
69.5	142,917	16,679	0.1167	0.8833	40.33
70.5	130,193	3,267	0.0251	0.9749	35.63
71.5	104,335	498	0.0048	0.9952	34.73
72.5	95,790	18	0.0002	0.9998	34.57
73.5	107,755		0.0000	1.0000	34.56
74.5	103,302		0.0000	1.0000	34.56
75.5	106,578	162	0.0015	0.9985	34.56
76.5	148,045	168	0.0011	0.9989	34.51
77.5	148,450	210	0.0014	0.9986	34.47
78.5	147,299		0.0000	1.0000	34.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	167,641	2,347	0.0140	0.9860	34.42
80.5	161,079	249	0.0015	0.9985	33.94
81.5	161,933	425	0.0026	0.9974	33.88
82.5	161,508		0.0000	1.0000	33.80
83.5	166,202		0.0000	1.0000	33.80
84.5	162,005	256	0.0016	0.9984	33.80
85.5	162,795	860	0.0053	0.9947	33.74
86.5	178,293		0.0000	1.0000	33.56
87.5	176,610		0.0000	1.0000	33.56
88.5	175,130		0.0000	1.0000	33.56
89.5	174,066		0.0000	1.0000	33.56
90.5	145,253	882	0.0061	0.9939	33.56
91.5	141,373		0.0000	1.0000	33.36
92.5	116,958		0.0000	1.0000	33.36
93.5	67,378		0.0000	1.0000	33.36
94.5	66,667		0.0000	1.0000	33.36
95.5	62,168		0.0000	1.0000	33.36
96.5	44,760		0.0000	1.0000	33.36
97.5	42,227		0.0000	1.0000	33.36
98.5	41,235		0.0000	1.0000	33.36
99.5	36,491		0.0000	1.0000	33.36
100.5	31,236		0.0000	1.0000	33.36
101.5	29,685		0.0000	1.0000	33.36
102.5	29,683		0.0000	1.0000	33.36
103.5	37,372		0.0000	1.0000	33.36
104.5	36,372		0.0000	1.0000	33.36
105.5	38,917		0.0000	1.0000	33.36
106.5	39,412		0.0000	1.0000	33.36
107.5	30,174		0.0000	1.0000	33.36
108.5	29,111	9,167	0.3149	0.6851	33.36
109.5	19,775		0.0000	1.0000	22.85
110.5	19,775		0.0000	1.0000	22.85
111.5	20,500	67	0.0033	0.9967	22.85
112.5	19,112		0.0000	1.0000	22.78
113.5	18,338		0.0000	1.0000	22.78
114.5	18,338		0.0000	1.0000	22.78
115.5	13,732	975	0.0710	0.9290	22.78
116.5	12,322	418	0.0340	0.9660	21.16
117.5	11,780	2,117	0.1797	0.8203	20.44
118.5	9,155		0.0000	1.0000	16.77

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8,996		0.0000	1.0000	16.77
120.5	8,817		0.0000	1.0000	16.77
121.5	8,817		0.0000	1.0000	16.77
122.5	6,256		0.0000	1.0000	16.77
123.5	6,256		0.0000	1.0000	16.77
124.5	6,256		0.0000	1.0000	16.77
125.5	6,256		0.0000	1.0000	16.77
126.5	5,556		0.0000	1.0000	16.77
127.5	5,556		0.0000	1.0000	16.77
128.5	1,363		0.0000	1.0000	16.77
129.5	1,363		0.0000	1.0000	16.77
130.5	1,363		0.0000	1.0000	16.77
131.5	1,363		0.0000	1.0000	16.77
132.5	1,436		0.0000	1.0000	16.77
133.5	1,436		0.0000	1.0000	16.77
134.5	1,436		0.0000	1.0000	16.77
135.5	1,436		0.0000	1.0000	16.77
136.5	1,436		0.0000	1.0000	16.77
137.5	1,436		0.0000	1.0000	16.77
138.5	1,436		0.0000	1.0000	16.77
139.5	1,436		0.0000	1.0000	16.77
140.5	1,436		0.0000	1.0000	16.77
141.5	1,436		0.0000	1.0000	16.77
142.5	1,436		0.0000	1.0000	16.77
143.5	1,436		0.0000	1.0000	16.77
144.5	1,436		0.0000	1.0000	16.77
145.5	1,436		0.0000	1.0000	16.77
146.5	1,436		0.0000	1.0000	16.77
147.5	1,436		0.0000	1.0000	16.77
148.5	1,436		0.0000	1.0000	16.77
149.5	1,363		0.0000	1.0000	16.77
150.5	2,795		0.0000	1.0000	16.77
151.5	2,811		0.0000	1.0000	16.77
152.5	2,811		0.0000	1.0000	16.77
153.5	2,811		0.0000	1.0000	16.77
154.5	2,811		0.0000	1.0000	16.77
155.5	2,795		0.0000	1.0000	16.77
156.5	2,795		0.0000	1.0000	16.77
157.5	2,795		0.0000	1.0000	16.77
158.5	2,795		0.0000	1.0000	16.77

UGI UTILITIES, INC. - GAS DIVISION

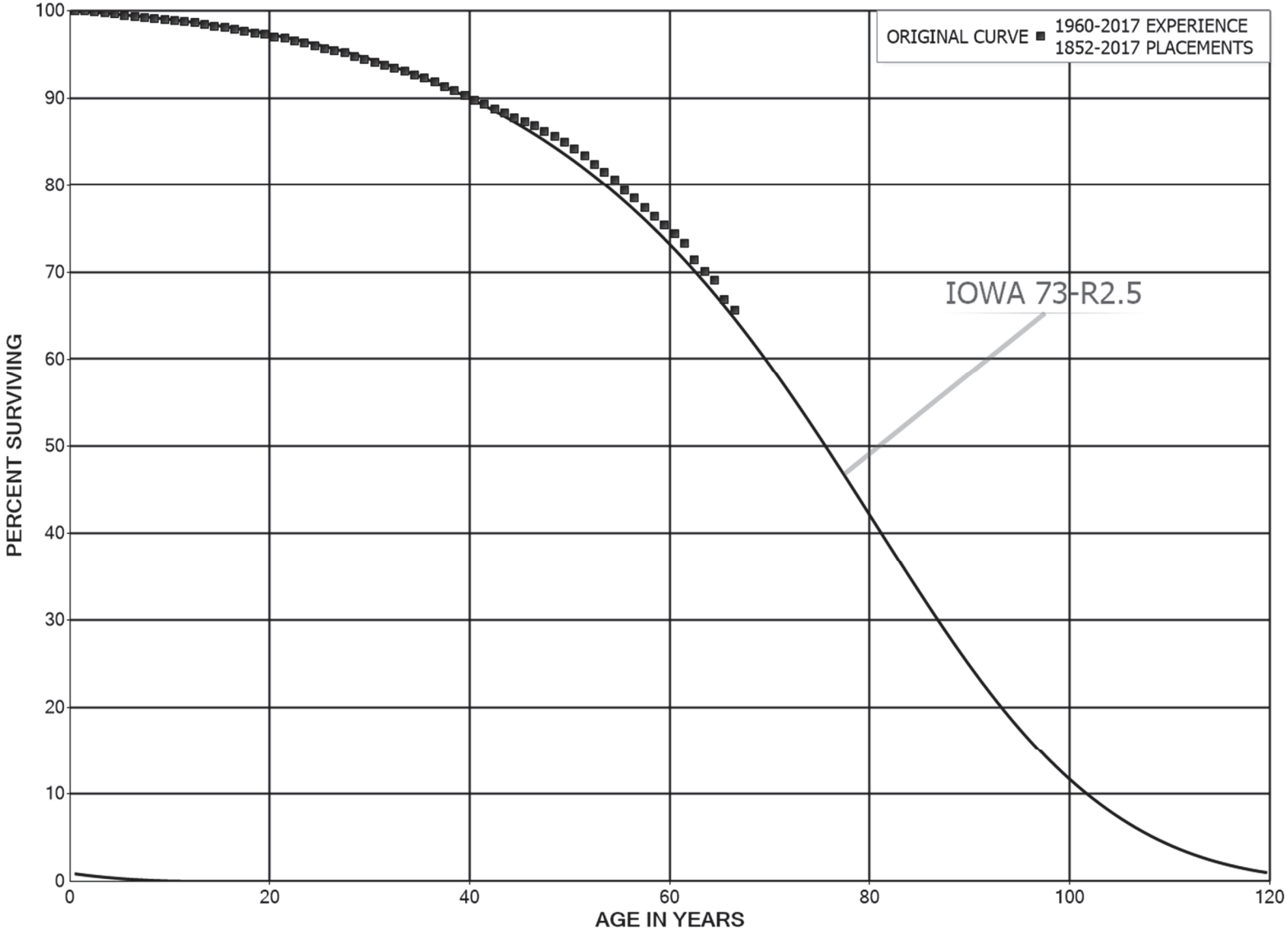
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,795		0.0000	1.0000	16.77
160.5	2,795		0.0000	1.0000	16.77
161.5	2,795		0.0000	1.0000	16.77
162.5	2,795		0.0000	1.0000	16.77
163.5	2,795		0.0000	1.0000	16.77
164.5	2,795		0.0000	1.0000	16.77
165.5	2,795		0.0000	1.0000	16.77
166.5	2,795		0.0000	1.0000	16.77
167.5					16.77

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.1 MAINS – PRIMARILY STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS – PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1852-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,376,022,388	79,180	0.0001	0.9999	100.00
0.5	1,315,634,329	1,162,640	0.0009	0.9991	99.99
1.5	1,196,595,817	1,042,984	0.0009	0.9991	99.91
2.5	1,112,566,819	1,220,301	0.0011	0.9989	99.82
3.5	1,044,976,776	1,022,437	0.0010	0.9990	99.71
4.5	996,420,079	1,669,633	0.0017	0.9983	99.61
5.5	954,388,147	1,094,543	0.0011	0.9989	99.44
6.5	920,850,782	1,160,697	0.0013	0.9987	99.33
7.5	894,226,017	1,271,638	0.0014	0.9986	99.21
8.5	866,277,582	742,488	0.0009	0.9991	99.06
9.5	841,215,215	1,136,551	0.0014	0.9986	98.98
10.5	813,300,230	1,220,518	0.0015	0.9985	98.85
11.5	781,229,932	1,026,578	0.0013	0.9987	98.70
12.5	744,297,984	1,367,155	0.0018	0.9982	98.57
13.5	708,494,259	1,138,223	0.0016	0.9984	98.39
14.5	679,153,851	1,345,193	0.0020	0.9980	98.23
15.5	652,421,785	1,210,345	0.0019	0.9981	98.03
16.5	625,722,420	1,358,734	0.0022	0.9978	97.85
17.5	589,213,251	1,257,630	0.0021	0.9979	97.64
18.5	567,110,989	1,160,434	0.0020	0.9980	97.43
19.5	535,953,720	1,269,277	0.0024	0.9976	97.23
20.5	495,286,515	1,043,456	0.0021	0.9979	97.00
21.5	459,085,944	1,492,826	0.0033	0.9967	96.80
22.5	426,441,390	1,015,784	0.0024	0.9976	96.48
23.5	404,407,553	1,266,818	0.0031	0.9969	96.25
24.5	389,169,528	1,161,635	0.0030	0.9970	95.95
25.5	369,304,509	1,064,007	0.0029	0.9971	95.66
26.5	349,780,369	975,646	0.0028	0.9972	95.39
27.5	322,226,316	1,275,518	0.0040	0.9960	95.12
28.5	295,997,367	1,129,919	0.0038	0.9962	94.75
29.5	270,713,800	945,595	0.0035	0.9965	94.39
30.5	253,767,133	897,093	0.0035	0.9965	94.06
31.5	237,936,509	823,436	0.0035	0.9965	93.72
32.5	225,899,910	884,264	0.0039	0.9961	93.40
33.5	215,827,538	863,364	0.0040	0.9960	93.03
34.5	208,588,002	772,330	0.0037	0.9963	92.66
35.5	192,449,098	1,045,801	0.0054	0.9946	92.32
36.5	178,042,783	942,664	0.0053	0.9947	91.82
37.5	162,367,183	923,504	0.0057	0.9943	91.33
38.5	152,769,231	862,412	0.0056	0.9944	90.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS – PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1852-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	145,310,834	859,160	0.0059	0.9941	90.30
40.5	138,738,307	795,710	0.0057	0.9943	89.76
41.5	133,401,087	736,879	0.0055	0.9945	89.25
42.5	127,456,303	617,278	0.0048	0.9952	88.76
43.5	121,685,267	770,618	0.0063	0.9937	88.33
44.5	115,399,596	594,897	0.0052	0.9948	87.77
45.5	107,164,130	617,525	0.0058	0.9942	87.31
46.5	100,537,811	690,679	0.0069	0.9931	86.81
47.5	93,770,867	676,355	0.0072	0.9928	86.21
48.5	85,598,222	600,021	0.0070	0.9930	85.59
49.5	77,484,611	718,891	0.0093	0.9907	84.99
50.5	70,699,820	700,736	0.0099	0.9901	84.20
51.5	64,188,613	760,665	0.0119	0.9881	83.37
52.5	57,989,584	621,928	0.0107	0.9893	82.38
53.5	51,507,943	538,788	0.0105	0.9895	81.50
54.5	46,259,822	720,300	0.0156	0.9844	80.65
55.5	42,371,007	477,606	0.0113	0.9887	79.39
56.5	38,608,959	528,679	0.0137	0.9863	78.50
57.5	34,416,730	440,267	0.0128	0.9872	77.42
58.5	30,908,863	421,110	0.0136	0.9864	76.43
59.5	27,320,491	351,266	0.0129	0.9871	75.39
60.5	23,619,073	370,595	0.0157	0.9843	74.42
61.5	20,624,660	520,045	0.0252	0.9748	73.25
62.5	18,722,377	357,106	0.0191	0.9809	71.40
63.5	16,908,359	237,739	0.0141	0.9859	70.04
64.5	15,313,804	491,321	0.0321	0.9679	69.06
65.5	13,814,865	249,686	0.0181	0.9819	66.84
66.5	13,089,301	355,180	0.0271	0.9729	65.63
67.5	10,994,047	212,762	0.0194	0.9806	63.85
68.5	10,529,226	256,625	0.0244	0.9756	62.62
69.5	10,112,360	255,050	0.0252	0.9748	61.09
70.5	9,750,153	193,428	0.0198	0.9802	59.55
71.5	9,144,688	193,787	0.0212	0.9788	58.37
72.5	9,038,421	228,533	0.0253	0.9747	57.13
73.5	8,765,417	202,792	0.0231	0.9769	55.69
74.5	8,554,234	198,679	0.0232	0.9768	54.40
75.5	8,347,235	171,947	0.0206	0.9794	53.14
76.5	8,098,486	163,194	0.0202	0.9798	52.04
77.5	7,934,760	167,130	0.0211	0.9789	50.99
78.5	7,737,607	139,885	0.0181	0.9819	49.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS – PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1852-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,588,304	153,607	0.0202	0.9798	49.02
80.5	7,460,598	173,540	0.0233	0.9767	48.02
81.5	7,231,771	173,764	0.0240	0.9760	46.91
82.5	7,043,707	160,251	0.0228	0.9772	45.78
83.5	6,845,740	244,180	0.0357	0.9643	44.74
84.5	6,581,785	216,940	0.0330	0.9670	43.14
85.5	6,274,525	174,096	0.0277	0.9723	41.72
86.5	5,670,282	211,704	0.0373	0.9627	40.56
87.5	4,966,496	165,387	0.0333	0.9667	39.05
88.5	4,551,184	158,296	0.0348	0.9652	37.75
89.5	4,154,011	101,294	0.0244	0.9756	36.44
90.5	3,884,849	160,997	0.0414	0.9586	35.55
91.5	3,310,785	79,014	0.0239	0.9761	34.07
92.5	3,056,387	123,076	0.0403	0.9597	33.26
93.5	2,512,265	117,571	0.0468	0.9532	31.92
94.5	2,271,039	81,424	0.0359	0.9641	30.43
95.5	2,060,418	49,360	0.0240	0.9760	29.34
96.5	1,920,251	39,979	0.0208	0.9792	28.63
97.5	1,835,541	41,561	0.0226	0.9774	28.04
98.5	1,755,246	34,277	0.0195	0.9805	27.40
99.5	1,722,494	51,635	0.0300	0.9700	26.87
100.5	1,624,636	44,692	0.0275	0.9725	26.06
101.5	1,534,707	38,334	0.0250	0.9750	25.35
102.5	1,440,995	40,705	0.0282	0.9718	24.71
103.5	1,336,893	47,039	0.0352	0.9648	24.01
104.5	1,261,925	45,660	0.0362	0.9638	23.17
105.5	1,169,829	60,058	0.0513	0.9487	22.33
106.5	1,053,385	48,021	0.0456	0.9544	21.18
107.5	965,035	136,226	0.1412	0.8588	20.22
108.5	803,160	31,217	0.0389	0.9611	17.36
109.5	717,266	38,450	0.0536	0.9464	16.69
110.5	647,406	33,167	0.0512	0.9488	15.79
111.5	583,610	25,045	0.0429	0.9571	14.99
112.5	536,101	52,679	0.0983	0.9017	14.34
113.5	455,652	16,678	0.0366	0.9634	12.93
114.5	418,905	20,391	0.0487	0.9513	12.46
115.5	390,494	17,282	0.0443	0.9557	11.85
116.5	352,340	22,253	0.0632	0.9368	11.33
117.5	301,254	9,632	0.0320	0.9680	10.61
118.5	280,611	11,179	0.0398	0.9602	10.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS – PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1852-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	262,710	10,972	0.0418	0.9582	9.86
120.5	245,483	15,024	0.0612	0.9388	9.45
121.5	220,344	11,741	0.0533	0.9467	8.87
122.5	203,488	14,762	0.0725	0.9275	8.40
123.5	186,228	9,150	0.0491	0.9509	7.79
124.5	173,972	4,821	0.0277	0.9723	7.41
125.5	167,419	4,640	0.0277	0.9723	7.20
126.5	159,317	7,171	0.0450	0.9550	7.00
127.5	149,499	5,872	0.0393	0.9607	6.69
128.5	142,438	7,630	0.0536	0.9464	6.43
129.5	131,854	6,777	0.0514	0.9486	6.08
130.5	124,950	5,100	0.0408	0.9592	5.77
131.5	115,842	3,209	0.0277	0.9723	5.53
132.5	111,661	4,664	0.0418	0.9582	5.38
133.5	106,814	4,334	0.0406	0.9594	5.16
134.5	100,650	5,214	0.0518	0.9482	4.95
135.5	93,280	3,138	0.0336	0.9664	4.69
136.5	88,419	7,399	0.0837	0.9163	4.53
137.5	79,578	5,560	0.0699	0.9301	4.15
138.5	73,860	4,840	0.0655	0.9345	3.86
139.5	67,461	3,462	0.0513	0.9487	3.61
140.5	62,703	8,832	0.1409	0.8591	3.42
141.5	52,680	3,847	0.0730	0.9270	2.94
142.5	48,653	11,480	0.2360	0.7640	2.73
143.5	37,093	7,333	0.1977	0.8023	2.08
144.5	26,219	2,052	0.0783	0.9217	1.67
145.5	21,387	1,804	0.0844	0.9156	1.54
146.5	19,132	2,466	0.1289	0.8711	1.41
147.5	14,436	1,427	0.0988	0.9012	1.23
148.5	12,860	14,575	1.1334	0.1334-	1.11
149.5	11,686	392	0.0335		
150.5	11,020	113	0.0103		
151.5	10,907	955	0.0875		
152.5	9,837	253	0.0257		
153.5	9,584	1,024	0.1068		
154.5	8,560	1,120	0.1308		
155.5	7,440	407	0.0546		
156.5	7,034	1,399	0.1989		
157.5	3,366	512	0.1522		
158.5	2,851	394	0.1383		

UGI UTILITIES, INC. - GAS DIVISION

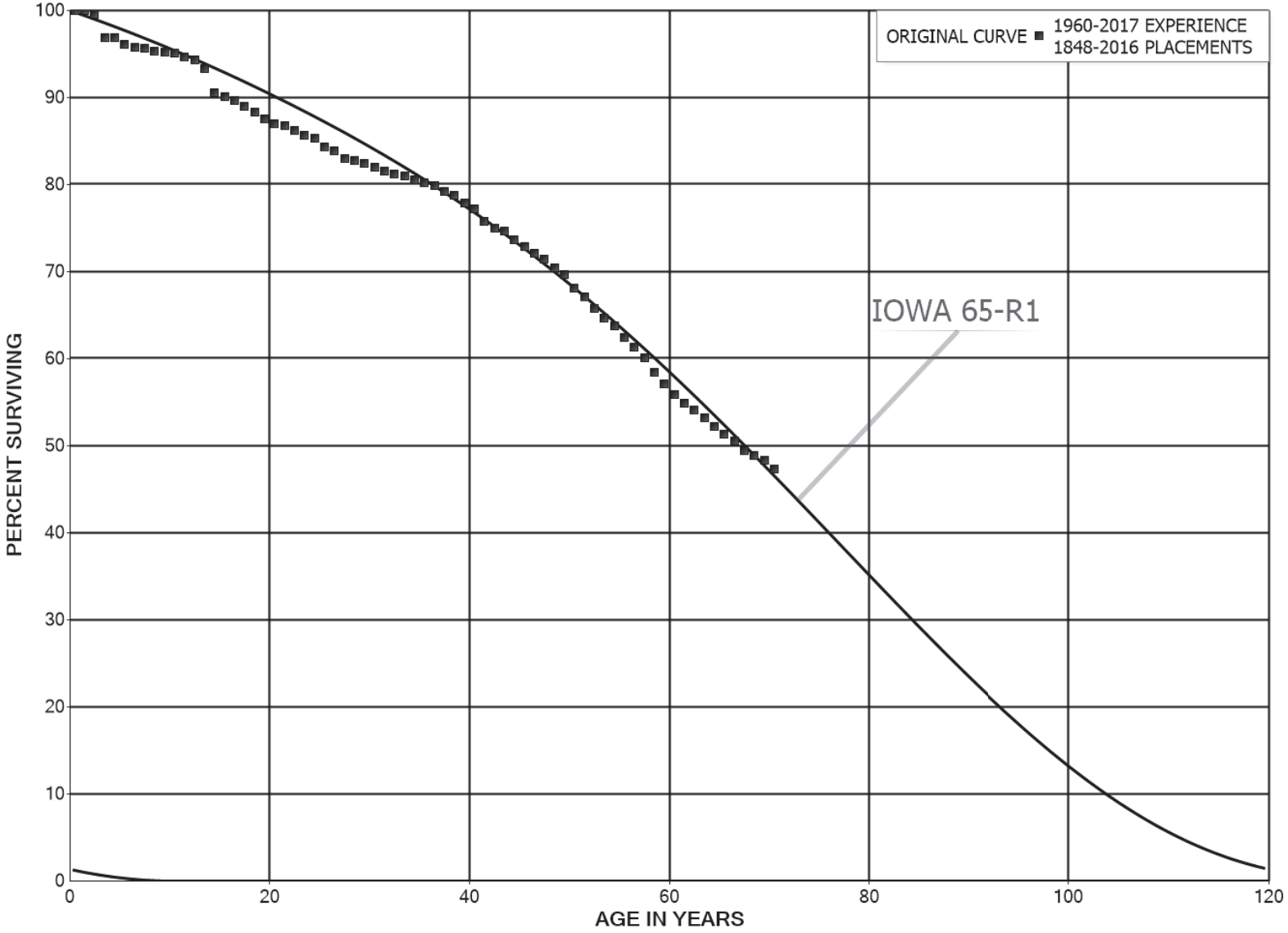
ACCOUNT 376.1 MAINS – PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1852-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,116	73	0.0346		
160.5	2,043	1,667	0.8160		
161.5	376	376	1.0000		
162.5					

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.2 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2016 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,340		0.0000	1.0000	100.00
0.5	417,047		0.0000	1.0000	100.00
1.5	686,486	3,376	0.0049	0.9951	100.00
2.5	999,617	26,728	0.0267	0.9733	99.51
3.5	1,231,967	525	0.0004	0.9996	96.85
4.5	1,437,913	11,504	0.0080	0.9920	96.81
5.5	1,643,312	5,158	0.0031	0.9969	96.03
6.5	1,911,000	2,734	0.0014	0.9986	95.73
7.5	2,108,714	6,671	0.0032	0.9968	95.59
8.5	2,302,901	1,972	0.0009	0.9991	95.29
9.5	2,511,213	3,127	0.0012	0.9988	95.21
10.5	2,677,251	14,625	0.0055	0.9945	95.09
11.5	2,791,786	8,394	0.0030	0.9970	94.57
12.5	2,903,598	31,594	0.0109	0.9891	94.29
13.5	2,934,288	86,763	0.0296	0.9704	93.26
14.5	2,873,867	13,462	0.0047	0.9953	90.50
15.5	2,878,337	15,246	0.0053	0.9947	90.08
16.5	2,926,102	21,862	0.0075	0.9925	89.60
17.5	2,935,995	19,803	0.0067	0.9933	88.93
18.5	3,001,136	26,985	0.0090	0.9910	88.33
19.5	3,014,954	18,325	0.0061	0.9939	87.54
20.5	3,040,046	9,333	0.0031	0.9969	87.01
21.5	3,067,923	18,431	0.0060	0.9940	86.74
22.5	3,077,259	21,917	0.0071	0.9929	86.22
23.5	3,080,393	12,031	0.0039	0.9961	85.60
24.5	3,079,582	34,170	0.0111	0.9889	85.27
25.5	3,053,713	16,511	0.0054	0.9946	84.32
26.5	3,076,526	33,572	0.0109	0.9891	83.87
27.5	3,068,839	9,579	0.0031	0.9969	82.95
28.5	3,108,809	10,891	0.0035	0.9965	82.69
29.5	3,237,599	16,633	0.0051	0.9949	82.40
30.5	3,429,653	18,628	0.0054	0.9946	81.98
31.5	3,610,043	15,311	0.0042	0.9958	81.54
32.5	3,814,081	8,873	0.0023	0.9977	81.19
33.5	4,095,185	26,216	0.0064	0.9936	81.00
34.5	4,372,461	19,307	0.0044	0.9956	80.48
35.5	4,876,394	18,656	0.0038	0.9962	80.13
36.5	5,197,717	43,775	0.0084	0.9916	79.82
37.5	5,300,260	29,004	0.0055	0.9945	79.15
38.5	5,346,838	56,405	0.0105	0.9895	78.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,378,921	45,417	0.0084	0.9916	77.88
40.5	5,392,840	106,710	0.0198	0.9802	77.23
41.5	5,323,657	51,809	0.0097	0.9903	75.70
42.5	5,346,569	26,553	0.0050	0.9950	74.96
43.5	5,415,071	71,600	0.0132	0.9868	74.59
44.5	5,419,761	55,266	0.0102	0.9898	73.60
45.5	5,397,712	59,045	0.0109	0.9891	72.85
46.5	5,370,661	49,771	0.0093	0.9907	72.06
47.5	5,383,675	78,203	0.0145	0.9855	71.39
48.5	5,348,540	54,614	0.0102	0.9898	70.35
49.5	5,350,780	121,699	0.0227	0.9773	69.63
50.5	5,283,774	73,442	0.0139	0.9861	68.05
51.5	5,267,029	107,777	0.0205	0.9795	67.10
52.5	5,206,850	88,984	0.0171	0.9829	65.73
53.5	5,188,190	75,165	0.0145	0.9855	64.61
54.5	5,170,494	102,717	0.0199	0.9801	63.67
55.5	5,119,160	90,862	0.0177	0.9823	62.41
56.5	5,078,108	101,285	0.0199	0.9801	61.30
57.5	5,007,156	142,549	0.0285	0.9715	60.08
58.5	4,761,850	104,432	0.0219	0.9781	58.37
59.5	4,596,256	99,511	0.0217	0.9783	57.09
60.5	4,379,576	75,308	0.0172	0.9828	55.85
61.5	4,176,343	67,031	0.0161	0.9839	54.89
62.5	4,005,817	65,398	0.0163	0.9837	54.01
63.5	3,864,841	72,164	0.0187	0.9813	53.13
64.5	3,689,487	57,730	0.0156	0.9844	52.13
65.5	3,571,522	59,055	0.0165	0.9835	51.32
66.5	3,449,326	75,274	0.0218	0.9782	50.47
67.5	3,300,272	36,590	0.0111	0.9889	49.37
68.5	3,244,695	33,170	0.0102	0.9898	48.82
69.5	3,182,535	65,063	0.0204	0.9796	48.32
70.5	3,082,983	35,336	0.0115	0.9885	47.33
71.5	3,049,210	35,541	0.0117	0.9883	46.79
72.5	3,022,895	47,143	0.0156	0.9844	46.25
73.5	2,993,113	43,271	0.0145	0.9855	45.53
74.5	2,955,725	43,302	0.0147	0.9853	44.87
75.5	2,921,655	42,664	0.0146	0.9854	44.21
76.5	2,874,345	38,191	0.0133	0.9867	43.56
77.5	2,842,024	47,934	0.0169	0.9831	42.99
78.5	2,787,135	39,758	0.0143	0.9857	42.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,758,542	61,953	0.0225	0.9775	41.66
80.5	2,697,984	48,668	0.0180	0.9820	40.72
81.5	2,648,703	43,140	0.0163	0.9837	39.99
82.5	2,607,995	61,921	0.0237	0.9763	39.34
83.5	2,554,893	77,495	0.0303	0.9697	38.40
84.5	2,486,065	64,310	0.0259	0.9741	37.24
85.5	2,423,746	65,750	0.0271	0.9729	36.27
86.5	2,379,274	107,699	0.0453	0.9547	35.29
87.5	2,236,079	55,180	0.0247	0.9753	33.69
88.5	2,106,932	52,723	0.0250	0.9750	32.86
89.5	2,009,194	61,074	0.0304	0.9696	32.04
90.5	1,875,328	80,781	0.0431	0.9569	31.07
91.5	1,715,204	31,471	0.0183	0.9817	29.73
92.5	1,599,246	67,742	0.0424	0.9576	29.18
93.5	1,362,129	61,171	0.0449	0.9551	27.95
94.5	1,245,247	27,328	0.0219	0.9781	26.69
95.5	1,133,443	16,560	0.0146	0.9854	26.10
96.5	1,078,418	24,507	0.0227	0.9773	25.72
97.5	1,020,426	27,768	0.0272	0.9728	25.14
98.5	965,946	19,849	0.0205	0.9795	24.45
99.5	939,424	26,105	0.0278	0.9722	23.95
100.5	891,793	33,048	0.0371	0.9629	23.29
101.5	834,039	25,470	0.0305	0.9695	22.42
102.5	783,694	25,030	0.0319	0.9681	21.74
103.5	751,460	24,598	0.0327	0.9673	21.04
104.5	722,965	23,428	0.0324	0.9676	20.36
105.5	682,279	19,161	0.0281	0.9719	19.70
106.5	651,978	29,291	0.0449	0.9551	19.14
107.5	603,604	21,814	0.0361	0.9639	18.28
108.5	568,139	23,872	0.0420	0.9580	17.62
109.5	525,492	23,373	0.0445	0.9555	16.88
110.5	487,128	19,623	0.0403	0.9597	16.13
111.5	460,497	19,170	0.0416	0.9584	15.48
112.5	426,212	22,948	0.0538	0.9462	14.84
113.5	387,431	14,235	0.0367	0.9633	14.04
114.5	359,113	15,198	0.0423	0.9577	13.52
115.5	338,534	12,985	0.0384	0.9616	12.95
116.5	311,620	9,861	0.0316	0.9684	12.45
117.5	274,429	5,805	0.0212	0.9788	12.06
118.5	259,046	8,731	0.0337	0.9663	11.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	244,060	8,970	0.0368	0.9632	11.41
120.5	230,887	8,611	0.0373	0.9627	10.99
121.5	213,312	10,709	0.0502	0.9498	10.58
122.5	197,630	12,248	0.0620	0.9380	10.05
123.5	184,192	6,880	0.0374	0.9626	9.42
124.5	174,430	5,275	0.0302	0.9698	9.07
125.5	167,780	5,680	0.0339	0.9661	8.80
126.5	158,677	7,867	0.0496	0.9504	8.50
127.5	148,344	6,389	0.0431	0.9569	8.08
128.5	140,647	7,636	0.0543	0.9457	7.73
129.5	130,463	6,025	0.0462	0.9538	7.31
130.5	124,312	5,200	0.0418	0.9582	6.97
131.5	115,451	3,206	0.0278	0.9722	6.68
132.5	111,275	4,076	0.0366	0.9634	6.50
133.5	107,016	4,334	0.0405	0.9595	6.26
134.5	100,933	5,217	0.0517	0.9483	6.00
135.5	94,066	3,138	0.0334	0.9666	5.69
136.5	89,433	7,746	0.0866	0.9134	5.50
137.5	81,157	5,166	0.0637	0.9363	5.03
138.5	75,836	4,507	0.0594	0.9406	4.71
139.5	69,784	3,168	0.0454	0.9546	4.43
140.5	65,319	8,832	0.1352	0.8648	4.23
141.5	55,331	2,997	0.0542	0.9458	3.66
142.5	52,156	11,480	0.2201	0.7799	3.46
143.5	40,674	7,782	0.1913	0.8087	2.70
144.5	29,398	2,140	0.0728	0.9272	2.18
145.5	24,478	1,894	0.0774	0.9226	2.02
146.5	22,133	2,525	0.1141	0.8859	1.87
147.5	17,393	1,435	0.0825	0.9175	1.65
148.5	15,814	882	0.0558	0.9442	1.52
149.5	14,679	392	0.0267	0.9733	1.43
150.5	14,045	113	0.0081	0.9919	1.39
151.5	13,932	1,042	0.0748	0.9252	1.38
152.5	12,775	1,224	0.0958	0.9042	1.28
153.5	11,551	1,024	0.0886	0.9114	1.16
154.5	10,527	1,120	0.1064	0.8936	1.05
155.5	9,407	410	0.0435	0.9565	0.94
156.5	8,998	1,399	0.1554	0.8446	0.90
157.5	5,478	512	0.0935	0.9065	0.76
158.5	4,966	1,175	0.2366	0.7634	0.69

UGI UTILITIES, INC. - GAS DIVISION

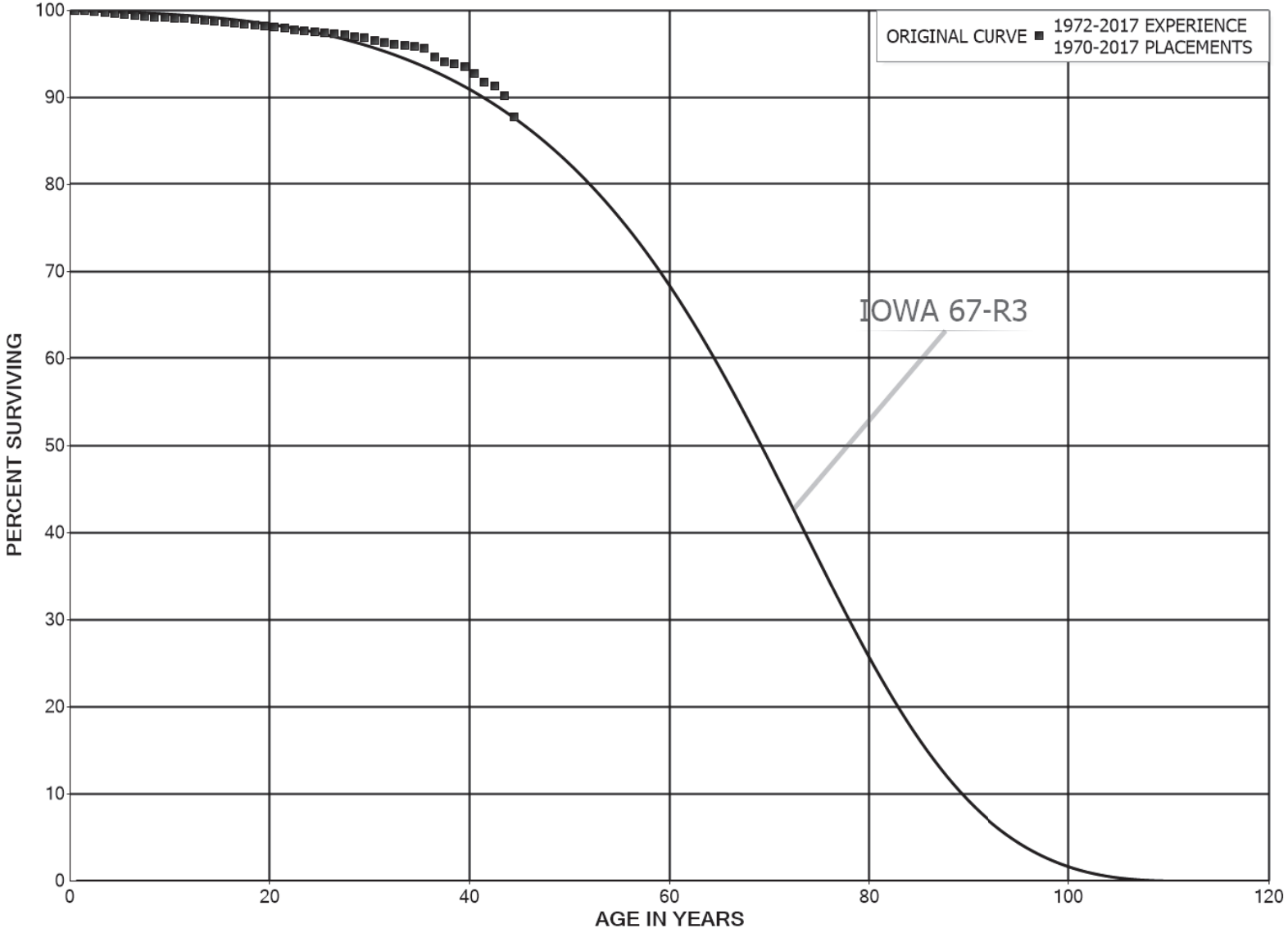
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	3,791	345	0.0909	0.9091	0.53
160.5	3,446	1,778	0.5160	0.4840	0.48
161.5	1,668	1,149	0.6888	0.3112	0.23
162.5	519	389	0.7488	0.2512	0.07
163.5	130	46	0.3492	0.6508	0.02
164.5	85	85	1.0000		0.01
165.5					

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.3 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 1972-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	735,790,771	9,608	0.0000	1.0000	100.00
0.5	709,882,465	547,462	0.0008	0.9992	100.00
1.5	631,633,067	567,036	0.0009	0.9991	99.92
2.5	585,519,663	507,859	0.0009	0.9991	99.83
3.5	543,748,206	469,515	0.0009	0.9991	99.75
4.5	506,432,651	699,548	0.0014	0.9986	99.66
5.5	474,195,883	396,516	0.0008	0.9992	99.52
6.5	451,372,228	621,391	0.0014	0.9986	99.44
7.5	434,157,606	386,338	0.0009	0.9991	99.30
8.5	416,958,426	194,324	0.0005	0.9995	99.21
9.5	400,065,769	364,833	0.0009	0.9991	99.17
10.5	379,569,306	216,681	0.0006	0.9994	99.08
11.5	360,864,726	400,539	0.0011	0.9989	99.02
12.5	339,360,535	345,042	0.0010	0.9990	98.91
13.5	316,805,514	264,012	0.0008	0.9992	98.81
14.5	297,816,558	334,714	0.0011	0.9989	98.73
15.5	283,988,236	317,167	0.0011	0.9989	98.62
16.5	265,385,355	264,756	0.0010	0.9990	98.51
17.5	250,016,280	284,070	0.0011	0.9989	98.41
18.5	233,962,055	227,581	0.0010	0.9990	98.30
19.5	216,213,397	243,477	0.0011	0.9989	98.20
20.5	191,822,813	318,486	0.0017	0.9983	98.09
21.5	175,409,977	342,482	0.0020	0.9980	97.93
22.5	153,966,971	161,155	0.0010	0.9990	97.74
23.5	138,701,899	171,761	0.0012	0.9988	97.63
24.5	130,545,875	148,184	0.0011	0.9989	97.51
25.5	120,516,035	113,131	0.0009	0.9991	97.40
26.5	108,909,038	98,612	0.0009	0.9991	97.31
27.5	88,795,710	259,925	0.0029	0.9971	97.22
28.5	70,583,911	108,170	0.0015	0.9985	96.94
29.5	53,558,175	171,811	0.0032	0.9968	96.79
30.5	42,110,330	75,282	0.0018	0.9982	96.48
31.5	35,402,179	97,627	0.0028	0.9972	96.31
32.5	30,234,813	37,273	0.0012	0.9988	96.04
33.5	25,597,580	27,392	0.0011	0.9989	95.92
34.5	22,243,152	51,161	0.0023	0.9977	95.82
35.5	18,467,095	199,975	0.0108	0.9892	95.60
36.5	15,177,749	71,466	0.0047	0.9953	94.56
37.5	11,755,852	31,002	0.0026	0.9974	94.12
38.5	9,137,842	39,104	0.0043	0.9957	93.87

UGI UTILITIES, INC. - GAS DIVISION

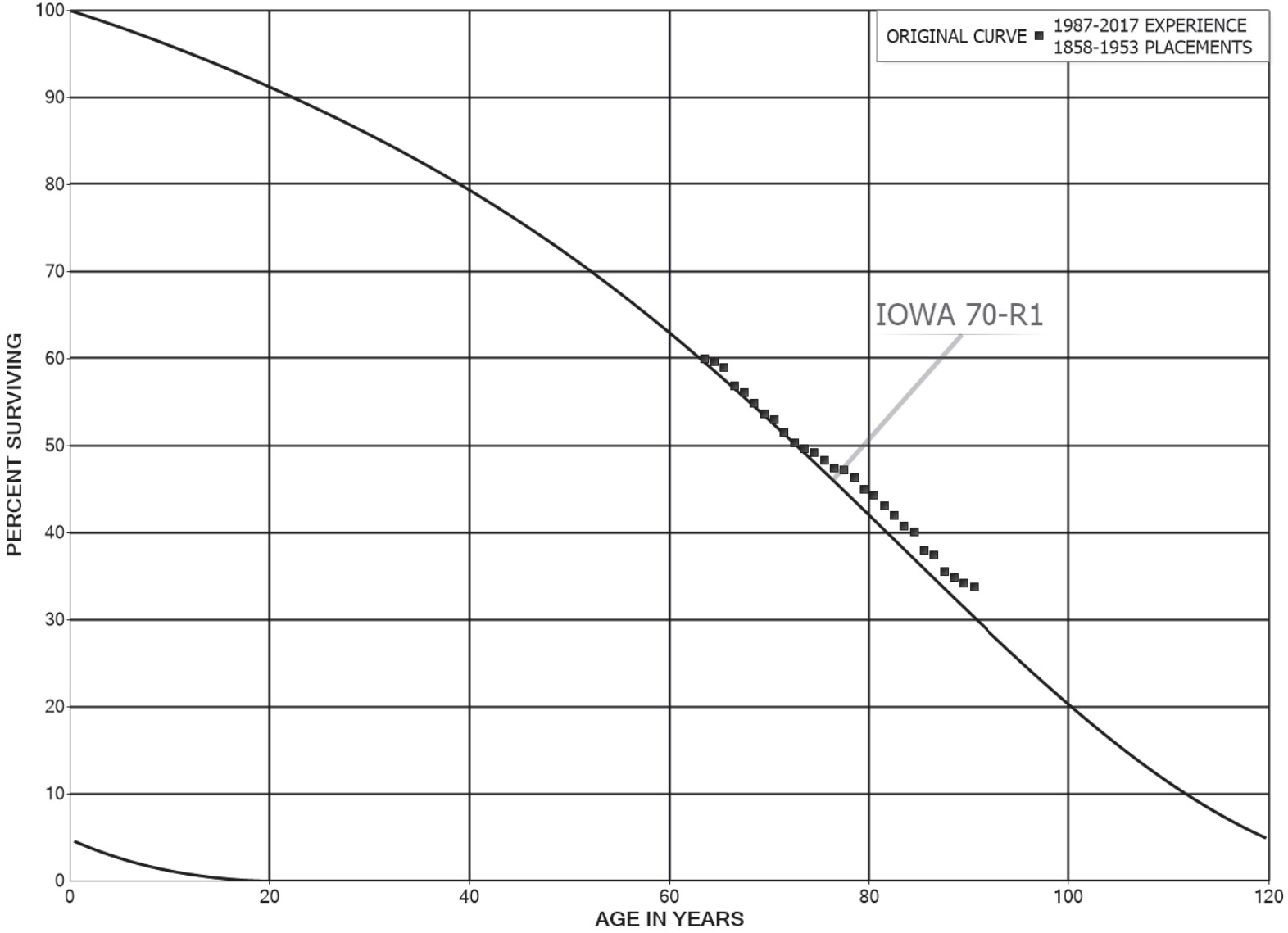
ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 1972-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,583,890	55,957	0.0085	0.9915	93.47
40.5	4,674,117	45,106	0.0097	0.9903	92.67
41.5	2,969,020	17,225	0.0058	0.9942	91.78
42.5	1,262,881	14,736	0.0117	0.9883	91.25
43.5	604,484	16,801	0.0278	0.9722	90.18
44.5	34,973	209	0.0060	0.9940	87.68
45.5	11,209		0.0000	1.0000	87.15
46.5	2,846		0.0000	1.0000	87.15
47.5					87.15

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5	74,822		0.0000		
63.5	138,090	982	0.0071	0.9929	60.00
64.5	160,344	1,746	0.0109	0.9891	59.57
65.5	180,134	6,379	0.0354	0.9646	58.92
66.5	180,863	2,380	0.0132	0.9868	56.84
67.5	187,809	4,157	0.0221	0.9779	56.09
68.5	193,504	4,443	0.0230	0.9770	54.85
69.5	197,529	2,263	0.0115	0.9885	53.59
70.5	240,482	6,495	0.0270	0.9730	52.98
71.5	267,584	6,528	0.0244	0.9756	51.54
72.5	355,036	4,768	0.0134	0.9866	50.29
73.5	376,789	3,224	0.0086	0.9914	49.61
74.5	393,509	6,859	0.0174	0.9826	49.19
75.5	415,072	7,571	0.0182	0.9818	48.33
76.5	418,418	2,828	0.0068	0.9932	47.45
77.5	426,142	7,691	0.0180	0.9820	47.13
78.5	427,057	12,197	0.0286	0.9714	46.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	418,582	6,709	0.0160	0.9840	44.96
80.5	432,716	11,196	0.0259	0.9741	44.23
81.5	427,328	11,347	0.0266	0.9734	43.09
82.5	423,785	12,079	0.0285	0.9715	41.95
83.5	395,943	6,256	0.0158	0.9842	40.75
84.5	390,467	20,870	0.0534	0.9466	40.11
85.5	372,665	5,350	0.0144	0.9856	37.96
86.5	368,309	19,184	0.0521	0.9479	37.42
87.5	350,796	6,569	0.0187	0.9813	35.47
88.5	344,803	6,292	0.0182	0.9818	34.80
89.5	338,948	4,763	0.0141	0.9859	34.17
90.5	333,595	26,701	0.0800	0.9200	33.69
91.5	321,596	1,363	0.0042	0.9958	30.99
92.5	320,406	3,941	0.0123	0.9877	30.86
93.5	270,178	1,710	0.0063	0.9937	30.48
94.5	254,123	2,890	0.0114	0.9886	30.29
95.5	237,335	1,741	0.0073	0.9927	29.94
96.5	227,525	1,183	0.0052	0.9948	29.72
97.5	224,634	1,356	0.0060	0.9940	29.57
98.5	218,115	839	0.0038	0.9962	29.39
99.5	223,803	1	0.0000	1.0000	29.28
100.5	198,724	626	0.0032	0.9968	29.28
101.5	178,461	523	0.0029	0.9971	29.19
102.5	153,710	445	0.0029	0.9971	29.10
103.5	101,151	577	0.0057	0.9943	29.02
104.5	81,128	37	0.0005	0.9995	28.85
105.5	69,235	280	0.0040	0.9960	28.84
106.5	50,608	40	0.0008	0.9992	28.72
107.5	41,716		0.0000	1.0000	28.70
108.5	35,344	143	0.0040	0.9960	28.70
109.5	28,731	2	0.0001	0.9999	28.58
110.5	25,717	9	0.0003	0.9997	28.58
111.5	21,129	1	0.0000	1.0000	28.57
112.5	18,544	954	0.0514	0.9486	28.57
113.5	10,777	84	0.0078	0.9922	27.10
114.5	7,909	95	0.0120	0.9880	26.89
115.5	6,956	16	0.0024	0.9976	26.57
116.5	5,279	64	0.0121	0.9879	26.50
117.5	5,004	70	0.0139	0.9861	26.18
118.5	4,017		0.0000	1.0000	25.82

UGI UTILITIES, INC. - GAS DIVISION

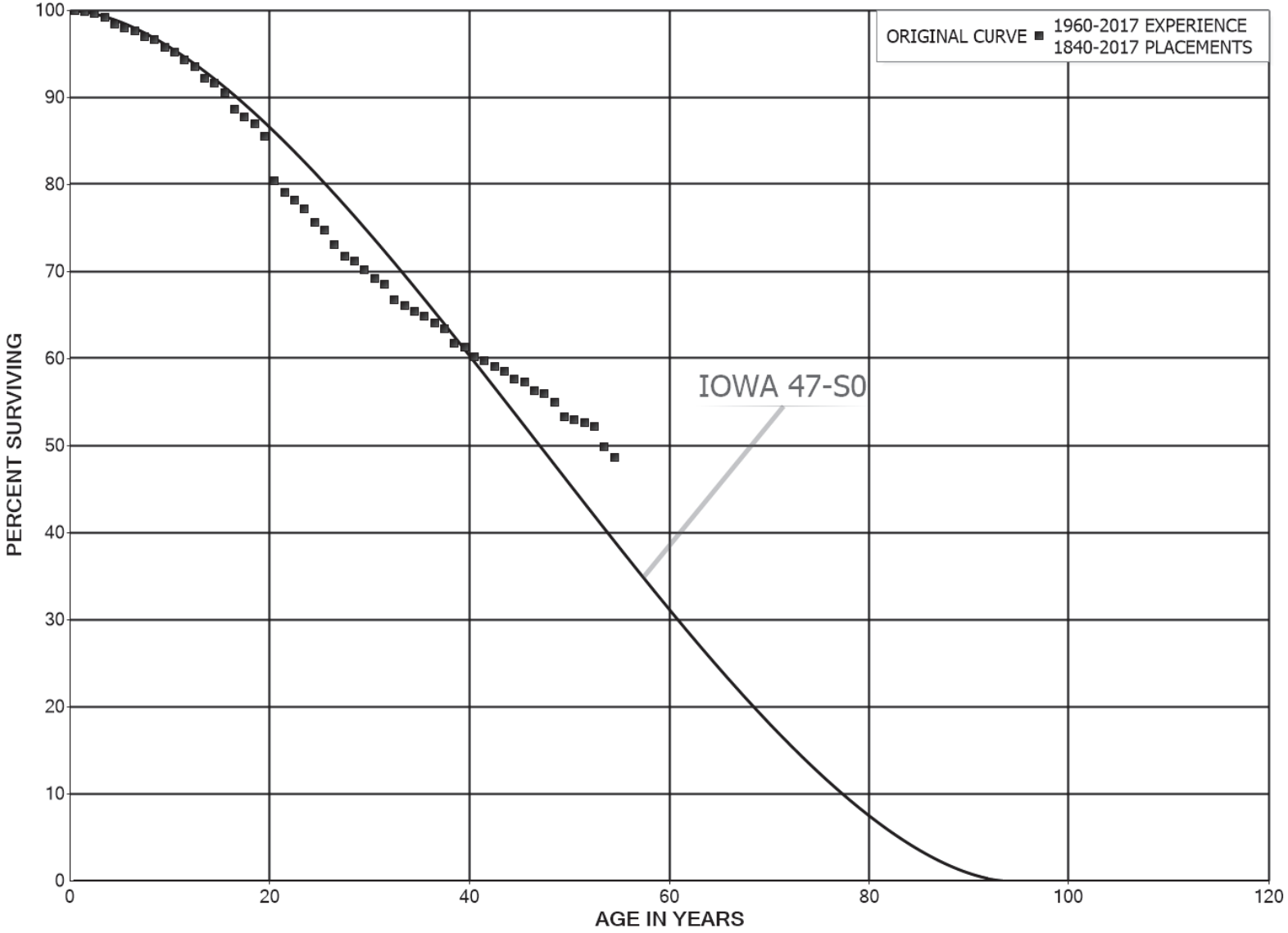
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,812	30	0.0078	0.9922	25.82
120.5	3,713	186	0.0502	0.9498	25.62
121.5	3,326	3	0.0008	0.9992	24.33
122.5	3,259	174	0.0533	0.9467	24.31
123.5	3,084		0.0000	1.0000	23.02
124.5	2,861	165	0.0577	0.9423	23.02
125.5	2,896	319	0.1102	0.8898	21.69
126.5	2,538		0.0000	1.0000	19.30
127.5	2,510	54	0.0214	0.9786	19.30
128.5	2,577		0.0000	1.0000	18.89
129.5	2,522	141	0.0560	0.9440	18.89
130.5	2,381		0.0000	1.0000	17.83
131.5	2,378	3	0.0013	0.9987	17.83
132.5	2,375		0.0000	1.0000	17.80
133.5	2,375	1	0.0004	0.9996	17.80
134.5	2,293		0.0000	1.0000	17.80
135.5	1,787		0.0000	1.0000	17.80
136.5	1,558		0.0000	1.0000	17.80
137.5	647		0.0000	1.0000	17.80
138.5	645		0.0000	1.0000	17.80
139.5	645	4	0.0064	0.9936	17.80
140.5	641		0.0000	1.0000	17.68
141.5	641		0.0000	1.0000	17.68
142.5	639		0.0000	1.0000	17.68
143.5	614		0.0000	1.0000	17.68
144.5	569		0.0000	1.0000	17.68
145.5	569	9	0.0155	0.9845	17.68
146.5	560		0.0000	1.0000	17.41
147.5	546		0.0000	1.0000	17.41
148.5	540		0.0000	1.0000	17.41
149.5	523		0.0000	1.0000	17.41
150.5	491		0.0000	1.0000	17.41
151.5	491		0.0000	1.0000	17.41
152.5	491		0.0000	1.0000	17.41
153.5	491		0.0000	1.0000	17.41
154.5	491		0.0000	1.0000	17.41
155.5	491		0.0000	1.0000	17.41
156.5	491		0.0000	1.0000	17.41
157.5	343		0.0000	1.0000	17.41
158.5	341		0.0000	1.0000	17.41
159.5					17.41

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,215,652	75,374	0.0010	0.9990	100.00
0.5	71,644,528	34,225	0.0005	0.9995	99.90
1.5	66,602,229	128,931	0.0019	0.9981	99.85
2.5	56,586,240	282,481	0.0050	0.9950	99.66
3.5	51,285,411	410,764	0.0080	0.9920	99.16
4.5	50,414,884	208,507	0.0041	0.9959	98.37
5.5	45,763,935	142,729	0.0031	0.9969	97.96
6.5	41,055,811	317,629	0.0077	0.9923	97.65
7.5	40,304,183	117,659	0.0029	0.9971	96.90
8.5	39,261,790	343,148	0.0087	0.9913	96.62
9.5	36,237,607	222,112	0.0061	0.9939	95.77
10.5	34,068,793	303,295	0.0089	0.9911	95.18
11.5	32,531,987	275,438	0.0085	0.9915	94.34
12.5	30,621,088	428,150	0.0140	0.9860	93.54
13.5	28,171,858	180,550	0.0064	0.9936	92.23
14.5	25,364,169	305,701	0.0121	0.9879	91.64
15.5	24,308,209	522,920	0.0215	0.9785	90.53
16.5	22,436,230	204,479	0.0091	0.9909	88.59
17.5	20,642,674	193,702	0.0094	0.9906	87.78
18.5	20,044,820	326,734	0.0163	0.9837	86.96
19.5	18,485,691	1,116,662	0.0604	0.9396	85.54
20.5	16,185,509	256,162	0.0158	0.9842	80.37
21.5	14,629,875	175,871	0.0120	0.9880	79.10
22.5	13,511,223	170,321	0.0126	0.9874	78.15
23.5	12,616,141	246,830	0.0196	0.9804	77.16
24.5	12,001,687	147,946	0.0123	0.9877	75.65
25.5	11,276,508	249,385	0.0221	0.9779	74.72
26.5	10,620,363	191,403	0.0180	0.9820	73.07
27.5	10,099,044	75,398	0.0075	0.9925	71.75
28.5	9,288,610	140,544	0.0151	0.9849	71.22
29.5	8,808,655	125,998	0.0143	0.9857	70.14
30.5	8,198,952	69,949	0.0085	0.9915	69.13
31.5	7,706,475	203,055	0.0263	0.9737	68.55
32.5	7,100,236	73,550	0.0104	0.9896	66.74
33.5	6,843,528	63,836	0.0093	0.9907	66.05
34.5	6,462,754	57,478	0.0089	0.9911	65.43
35.5	5,822,233	69,078	0.0119	0.9881	64.85
36.5	5,021,694	54,254	0.0108	0.9892	64.08
37.5	4,697,283	124,165	0.0264	0.9736	63.39
38.5	4,461,940	28,571	0.0064	0.9936	61.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,368,424	80,524	0.0184	0.9816	61.32
40.5	4,039,556	31,303	0.0077	0.9923	60.19
41.5	3,840,956	41,189	0.0107	0.9893	59.72
42.5	3,708,013	39,288	0.0106	0.9894	59.08
43.5	3,504,977	50,594	0.0144	0.9856	58.45
44.5	3,262,575	21,107	0.0065	0.9935	57.61
45.5	3,108,343	53,505	0.0172	0.9828	57.24
46.5	2,678,627	13,873	0.0052	0.9948	56.25
47.5	2,261,833	42,466	0.0188	0.9812	55.96
48.5	1,759,197	50,979	0.0290	0.9710	54.91
49.5	1,503,484	10,392	0.0069	0.9931	53.32
50.5	1,322,143	8,660	0.0065	0.9935	52.95
51.5	1,179,778	9,446	0.0080	0.9920	52.60
52.5	1,014,902	46,607	0.0459	0.9541	52.18
53.5	884,469	19,991	0.0226	0.9774	49.79
54.5	777,030	6,071	0.0078	0.9922	48.66
55.5	702,538	4,076	0.0058	0.9942	48.28
56.5	635,285	2,363	0.0037	0.9963	48.00
57.5	565,058	3,470	0.0061	0.9939	47.82
58.5	543,659	4,229	0.0078	0.9922	47.53
59.5	442,100	3,177	0.0072	0.9928	47.16
60.5	335,171	5,091	0.0152	0.9848	46.82
61.5	228,226	5,010	0.0220	0.9780	46.11
62.5	191,528	6,028	0.0315	0.9685	45.10
63.5	124,801	7,842	0.0628	0.9372	43.68
64.5	100,000	1,930	0.0193	0.9807	40.93
65.5	77,378	3,783	0.0489	0.9511	40.14
66.5	64,453	1,587	0.0246	0.9754	38.18
67.5	46,687	110	0.0024	0.9976	37.24
68.5	45,221	853	0.0189	0.9811	37.15
69.5	41,953	116	0.0028	0.9972	36.45
70.5	38,761	971	0.0251	0.9749	36.35
71.5	37,099		0.0000	1.0000	35.44
72.5	36,718	395	0.0108	0.9892	35.44
73.5	36,323	83	0.0023	0.9977	35.06
74.5	35,348	963	0.0272	0.9728	34.98
75.5	32,134	2,158	0.0672	0.9328	34.03
76.5	29,660	749	0.0253	0.9747	31.74
77.5	28,630	830	0.0290	0.9710	30.94
78.5	27,354	297	0.0109	0.9891	30.04

UGI UTILITIES, INC. - GAS DIVISION

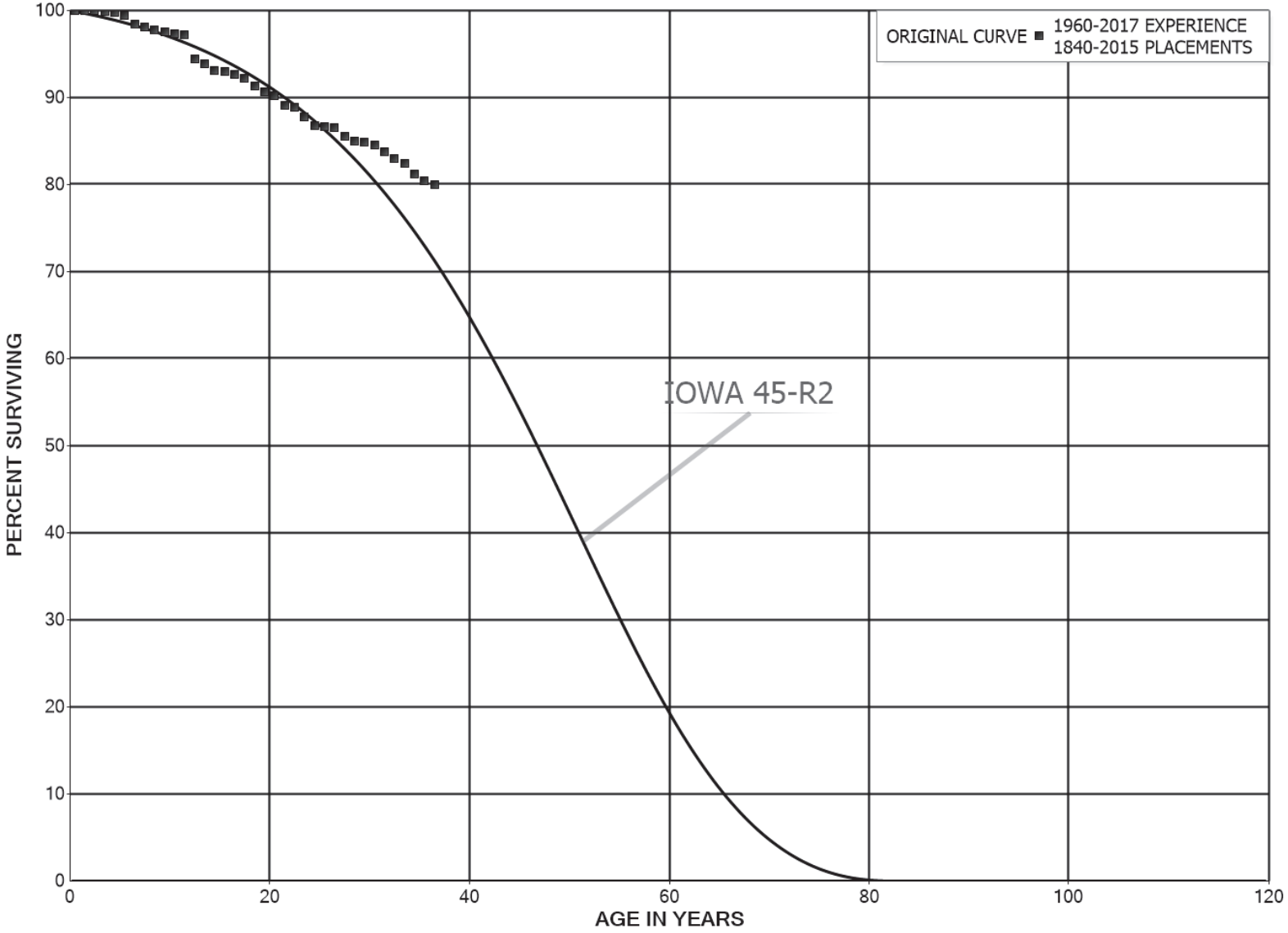
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,595	15	0.0006	0.9994	29.71
80.5	24,152		0.0000	1.0000	29.70
81.5	23,312	647	0.0278	0.9722	29.70
82.5	22,333	1,361	0.0610	0.9390	28.87
83.5	20,698		0.0000	1.0000	27.11
84.5	20,698	774	0.0374	0.9626	27.11
85.5	19,619		0.0000	1.0000	26.10
86.5	17,234	574	0.0333	0.9667	26.10
87.5	15,769	206	0.0131	0.9869	25.23
88.5	14,796	536	0.0363	0.9637	24.90
89.5	12,372	1,735	0.1403	0.8597	24.00
90.5	5,054		0.0000	1.0000	20.63
91.5	3,697	634	0.1715	0.8285	20.63
92.5	3,063		0.0000	1.0000	17.09
93.5	2,098		0.0000	1.0000	17.09
94.5	1,754		0.0000	1.0000	17.09
95.5	1,507		0.0000	1.0000	17.09
96.5	1,446		0.0000	1.0000	17.09
97.5	1,240		0.0000	1.0000	17.09
98.5	373		0.0000	1.0000	17.09
99.5	373		0.0000	1.0000	17.09
100.5	373		0.0000	1.0000	17.09
101.5	192		0.0000	1.0000	17.09
102.5	197		0.0000	1.0000	17.09
103.5	197		0.0000	1.0000	17.09
104.5	197		0.0000	1.0000	17.09
105.5	197		0.0000	1.0000	17.09
106.5	120		0.0000	1.0000	17.09
107.5					17.09

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2015 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,395,548	1,443	0.0001	0.9999	100.00
0.5	25,391,662	561	0.0000	1.0000	99.99
1.5	24,813,206	4,935	0.0002	0.9998	99.99
2.5	24,277,250	21,146	0.0009	0.9991	99.97
3.5	15,412,622	22,798	0.0015	0.9985	99.89
4.5	14,949,885	50,659	0.0034	0.9966	99.74
5.5	13,761,469	139,878	0.0102	0.9898	99.40
6.5	12,287,686	34,913	0.0028	0.9972	98.39
7.5	11,570,771	46,316	0.0040	0.9960	98.11
8.5	11,444,544	31,101	0.0027	0.9973	97.72
9.5	10,702,692	18,702	0.0017	0.9983	97.45
10.5	10,955,906	14,416	0.0013	0.9987	97.28
11.5	9,813,918	276,897	0.0282	0.9718	97.15
12.5	9,484,611	54,823	0.0058	0.9942	94.41
13.5	9,352,065	81,287	0.0087	0.9913	93.87
14.5	8,580,388	11,819	0.0014	0.9986	93.05
15.5	8,364,131	27,645	0.0033	0.9967	92.92
16.5	7,973,439	35,761	0.0045	0.9955	92.61
17.5	7,835,783	73,834	0.0094	0.9906	92.20
18.5	7,693,055	62,228	0.0081	0.9919	91.33
19.5	7,252,559	30,422	0.0042	0.9958	90.59
20.5	6,689,803	83,321	0.0125	0.9875	90.21
21.5	5,788,527	19,322	0.0033	0.9967	89.09
22.5	5,451,705	64,131	0.0118	0.9882	88.79
23.5	5,297,596	59,495	0.0112	0.9888	87.75
24.5	5,160,931	7,218	0.0014	0.9986	86.76
25.5	4,832,055	8,220	0.0017	0.9983	86.64
26.5	4,551,818	53,313	0.0117	0.9883	86.49
27.5	4,351,243	26,410	0.0061	0.9939	85.48
28.5	4,261,247	8,163	0.0019	0.9981	84.96
29.5	4,003,816	14,459	0.0036	0.9964	84.80
30.5	3,195,141	29,442	0.0092	0.9908	84.49
31.5	2,899,167	27,478	0.0095	0.9905	83.71
32.5	2,405,174	16,808	0.0070	0.9930	82.92
33.5	2,183,084	32,180	0.0147	0.9853	82.34
34.5	2,137,565	18,630	0.0087	0.9913	81.13
35.5	1,862,953	12,150	0.0065	0.9935	80.42
36.5	1,065,935	5,828	0.0055	0.9945	79.89
37.5	1,007,755	7,150	0.0071	0.9929	79.46
38.5	997,709	15,160	0.0152	0.9848	78.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2015 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	964,691	651	0.0007	0.9993	77.70
40.5	961,101	51,515	0.0536	0.9464	77.64
41.5	893,141	5,688	0.0064	0.9936	73.48
42.5	825,088	4,001	0.0048	0.9952	73.01
43.5	779,348	21,099	0.0271	0.9729	72.66
44.5	718,071	772	0.0011	0.9989	70.69
45.5	676,843	618	0.0009	0.9991	70.62
46.5	662,280		0.0000	1.0000	70.55
47.5	642,974	762	0.0012	0.9988	70.55
48.5	507,665	614	0.0012	0.9988	70.47
49.5	380,042	2,171	0.0057	0.9943	70.38
50.5	356,425		0.0000	1.0000	69.98
51.5	218,668		0.0000	1.0000	69.98
52.5	158,778	611	0.0038	0.9962	69.98
53.5	156,556		0.0000	1.0000	69.71
54.5	130,088	4,048	0.0311	0.9689	69.71
55.5	95,390		0.0000	1.0000	67.54
56.5	93,474		0.0000	1.0000	67.54
57.5	46,377		0.0000	1.0000	67.54
58.5	41,631		0.0000	1.0000	67.54
59.5	31,958		0.0000	1.0000	67.54
60.5	26,586		0.0000	1.0000	67.54
61.5	3,876		0.0000	1.0000	67.54
62.5	3,876		0.0000	1.0000	67.54
63.5	2,279		0.0000	1.0000	67.54
64.5	2,279		0.0000	1.0000	67.54
65.5	2,279		0.0000	1.0000	67.54
66.5	2,279		0.0000	1.0000	67.54
67.5	2,279		0.0000	1.0000	67.54
68.5	2,279		0.0000	1.0000	67.54
69.5	2,279		0.0000	1.0000	67.54
70.5	2,279		0.0000	1.0000	67.54
71.5	2,279		0.0000	1.0000	67.54
72.5	2,279		0.0000	1.0000	67.54
73.5	2,279		0.0000	1.0000	67.54
74.5	2,279		0.0000	1.0000	67.54
75.5	2,279		0.0000	1.0000	67.54
76.5	2,279		0.0000	1.0000	67.54
77.5	2,279		0.0000	1.0000	67.54
78.5	2,279		0.0000	1.0000	67.54

UGI UTILITIES, INC. - GAS DIVISION

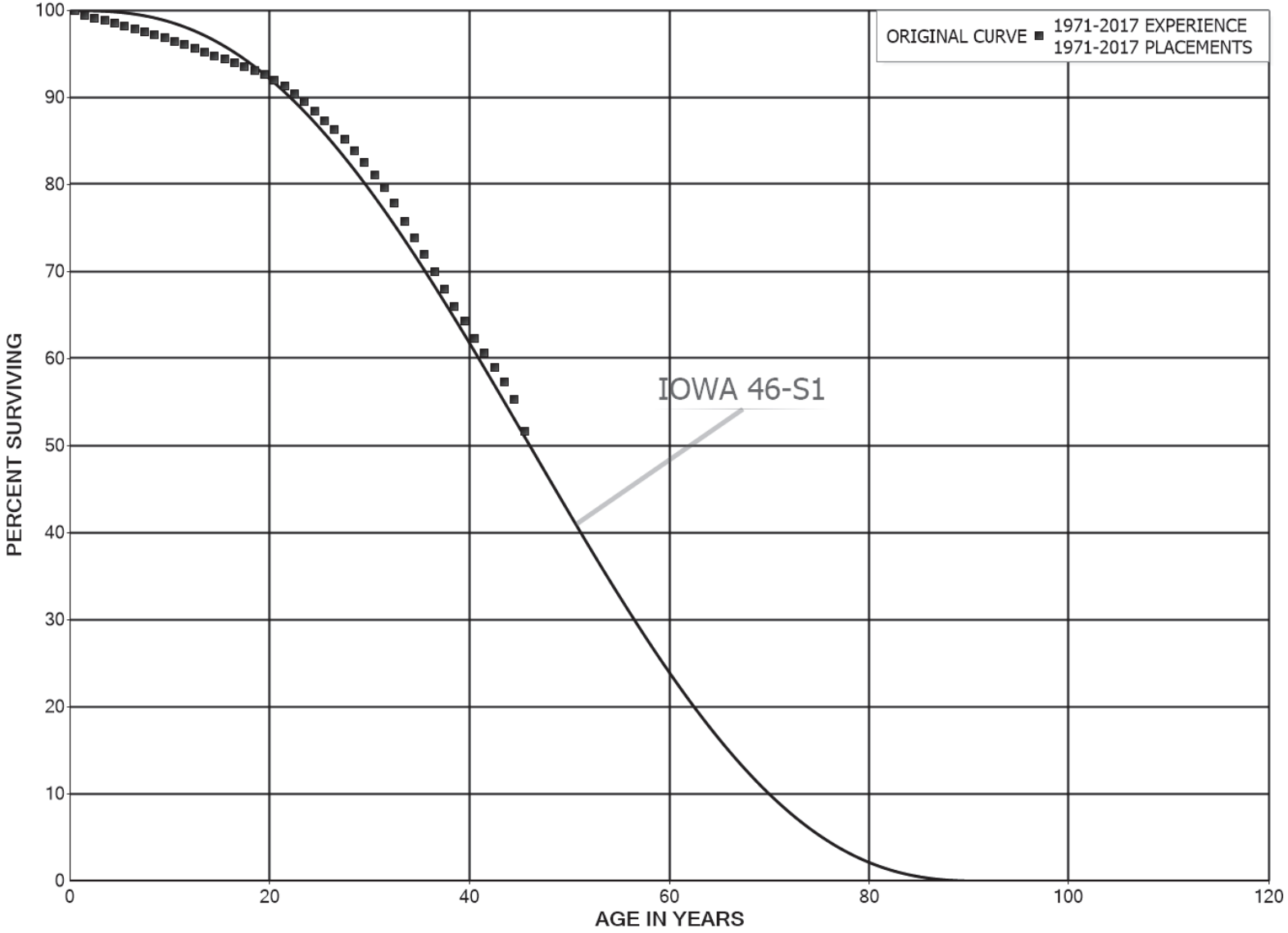
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2015 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,279		0.0000	1.0000	67.54
80.5	2,279		0.0000	1.0000	67.54
81.5	2,279		0.0000	1.0000	67.54
82.5	2,279		0.0000	1.0000	67.54
83.5	2,279		0.0000	1.0000	67.54
84.5	2,279		0.0000	1.0000	67.54
85.5	2,279		0.0000	1.0000	67.54
86.5	2,279		0.0000	1.0000	67.54
87.5	2,279		0.0000	1.0000	67.54
88.5	2,279		0.0000	1.0000	67.54
89.5	2,279		0.0000	1.0000	67.54
90.5	2,279		0.0000	1.0000	67.54
91.5	2,279		0.0000	1.0000	67.54
92.5	2,279		0.0000	1.0000	67.54
93.5	2,279		0.0000	1.0000	67.54
94.5	2,279		0.0000	1.0000	67.54
95.5	2,279		0.0000	1.0000	67.54
96.5	2,279		0.0000	1.0000	67.54
97.5	2,279		0.0000	1.0000	67.54
98.5	2,279		0.0000	1.0000	67.54
99.5	2,279	2,279	1.0000		67.54
100.5					

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,011,657,252	627,862	0.0006	0.9994	100.00
0.5	959,147,367	5,562,201	0.0058	0.9942	99.94
1.5	884,777,478	2,532,589	0.0029	0.9971	99.36
2.5	815,151,211	2,357,630	0.0029	0.9971	99.07
3.5	753,376,913	2,011,700	0.0027	0.9973	98.79
4.5	692,817,080	2,256,226	0.0033	0.9967	98.52
5.5	642,110,502	2,274,385	0.0035	0.9965	98.20
6.5	606,124,744	2,036,205	0.0034	0.9966	97.85
7.5	581,825,670	1,971,939	0.0034	0.9966	97.53
8.5	555,844,824	2,281,184	0.0041	0.9959	97.20
9.5	529,909,764	2,058,868	0.0039	0.9961	96.80
10.5	508,571,359	2,049,384	0.0040	0.9960	96.42
11.5	487,693,182	1,969,547	0.0040	0.9960	96.03
12.5	464,747,988	2,071,295	0.0045	0.9955	95.64
13.5	436,405,349	2,010,447	0.0046	0.9954	95.22
14.5	415,836,038	1,782,356	0.0043	0.9957	94.78
15.5	395,502,966	1,817,095	0.0046	0.9954	94.37
16.5	374,712,131	1,803,702	0.0048	0.9952	93.94
17.5	356,332,962	1,694,143	0.0048	0.9952	93.49
18.5	337,583,168	1,723,492	0.0051	0.9949	93.04
19.5	316,868,901	1,950,719	0.0062	0.9938	92.57
20.5	292,913,195	2,427,675	0.0083	0.9917	92.00
21.5	270,342,988	2,639,119	0.0098	0.9902	91.24
22.5	245,704,004	2,400,483	0.0098	0.9902	90.34
23.5	222,976,751	2,624,741	0.0118	0.9882	89.46
24.5	206,682,201	2,541,803	0.0123	0.9877	88.41
25.5	187,866,231	2,184,738	0.0116	0.9884	87.32
26.5	170,036,910	2,287,767	0.0135	0.9865	86.31
27.5	150,031,450	2,307,025	0.0154	0.9846	85.15
28.5	131,634,336	2,045,837	0.0155	0.9845	83.84
29.5	115,999,535	2,075,667	0.0179	0.9821	82.53
30.5	103,231,381	1,881,842	0.0182	0.9818	81.06
31.5	92,478,073	1,971,795	0.0213	0.9787	79.58
32.5	82,596,514	2,230,594	0.0270	0.9730	77.88
33.5	73,514,498	1,847,599	0.0251	0.9749	75.78
34.5	65,518,325	1,673,537	0.0255	0.9745	73.87
35.5	55,732,910	1,607,781	0.0288	0.9712	71.99
36.5	44,881,537	1,257,487	0.0280	0.9720	69.91
37.5	34,013,064	1,031,542	0.0303	0.9697	67.95
38.5	26,697,183	663,957	0.0249	0.9751	65.89

UGI UTILITIES, INC. - GAS DIVISION

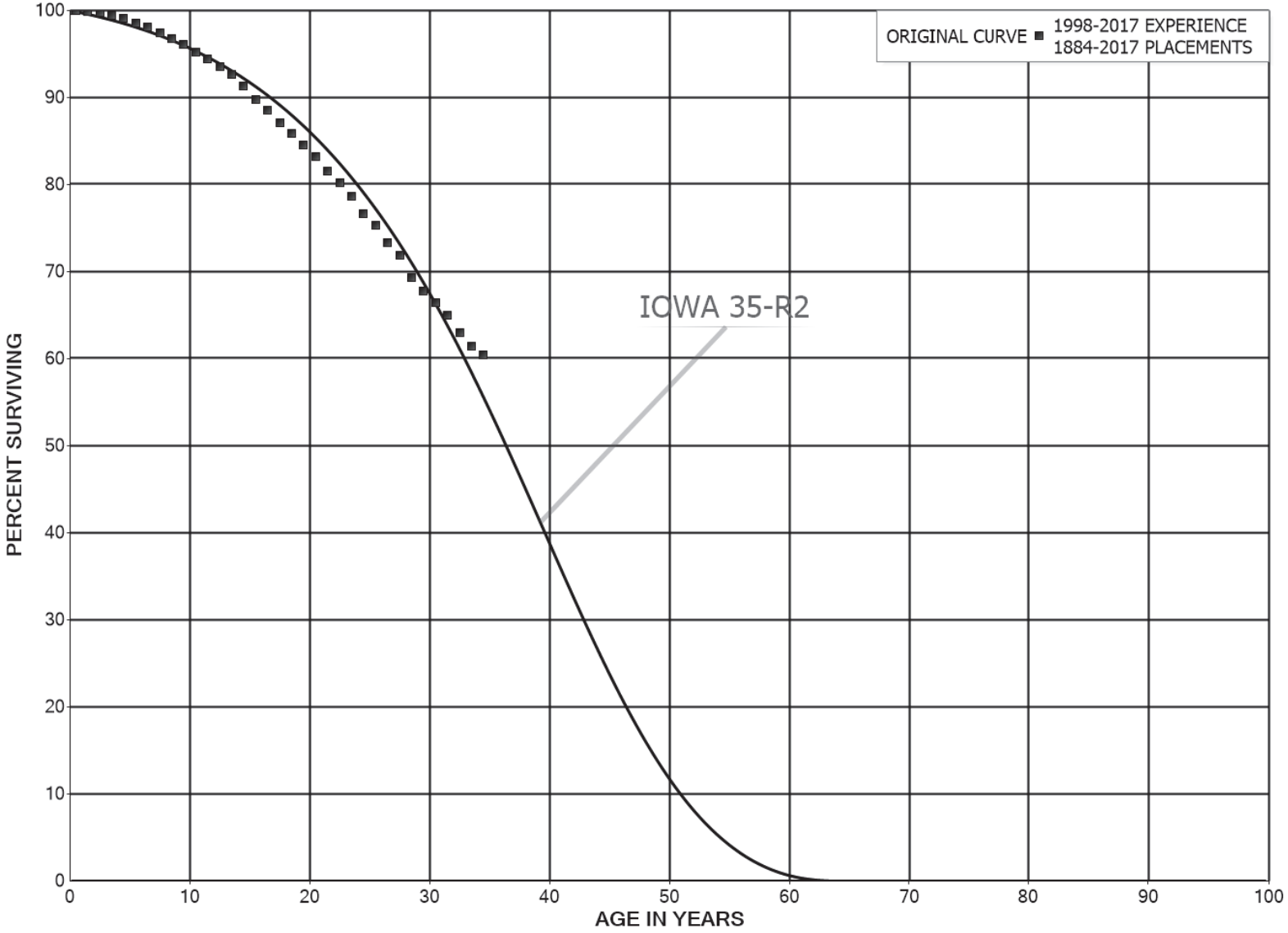
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2017 EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,236,529	692,460	0.0311	0.9689	64.25
40.5	17,212,646	440,832	0.0256	0.9744	62.25
41.5	13,946,690	392,152	0.0281	0.9719	60.66
42.5	11,124,018	309,024	0.0278	0.9722	58.95
43.5	7,713,855	267,481	0.0347	0.9653	57.31
44.5	4,425,157	299,648	0.0677	0.9323	55.33
45.5	1,544,627	87,440	0.0566	0.9434	51.58
46.5					48.66

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,278,414	1,697	0.0000	1.0000	100.00
0.5	74,535,675	136,830	0.0018	0.9982	100.00
1.5	69,719,505	85,555	0.0012	0.9988	99.81
2.5	66,741,372	198,706	0.0030	0.9970	99.69
3.5	63,772,476	227,951	0.0036	0.9964	99.39
4.5	60,982,760	299,416	0.0049	0.9951	99.04
5.5	59,138,572	262,295	0.0044	0.9956	98.55
6.5	56,904,897	428,756	0.0075	0.9925	98.12
7.5	56,438,002	397,536	0.0070	0.9930	97.38
8.5	55,090,812	352,863	0.0064	0.9936	96.69
9.5	52,162,293	471,384	0.0090	0.9910	96.07
10.5	50,819,393	454,031	0.0089	0.9911	95.20
11.5	49,018,517	419,224	0.0086	0.9914	94.35
12.5	47,814,378	497,633	0.0104	0.9896	93.55
13.5	45,204,267	648,540	0.0143	0.9857	92.57
14.5	43,249,428	699,007	0.0162	0.9838	91.24
15.5	41,169,933	579,695	0.0141	0.9859	89.77
16.5	40,927,693	661,117	0.0162	0.9838	88.51
17.5	41,212,551	602,315	0.0146	0.9854	87.08
18.5	39,460,071	588,809	0.0149	0.9851	85.80
19.5	36,669,899	587,817	0.0160	0.9840	84.52
20.5	33,903,463	673,789	0.0199	0.9801	83.17
21.5	31,279,426	535,331	0.0171	0.9829	81.52
22.5	29,266,810	545,817	0.0186	0.9814	80.12
23.5	25,658,150	641,041	0.0250	0.9750	78.63
24.5	23,068,620	413,472	0.0179	0.9821	76.66
25.5	21,056,462	545,839	0.0259	0.9741	75.29
26.5	18,872,278	397,831	0.0211	0.9789	73.34
27.5	17,325,613	616,041	0.0356	0.9644	71.79
28.5	16,367,574	367,203	0.0224	0.9776	69.24
29.5	15,891,424	303,836	0.0191	0.9809	67.68
30.5	15,254,993	330,832	0.0217	0.9783	66.39
31.5	14,645,544	441,552	0.0301	0.9699	64.95
32.5	13,832,631	346,562	0.0251	0.9749	62.99
33.5	13,617,285	230,461	0.0169	0.9831	61.41
34.5	13,539,805	205,417	0.0152	0.9848	60.37
35.5	13,153,579	251,119	0.0191	0.9809	59.46
36.5	11,123,322	252,544	0.0227	0.9773	58.32
37.5	9,123,287	202,039	0.0221	0.9779	57.00
38.5	8,570,336	141,852	0.0166	0.9834	55.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,248,433	151,020	0.0183	0.9817	54.81
40.5	7,998,998	369,447	0.0462	0.9538	53.81
41.5	7,592,508	169,179	0.0223	0.9777	51.33
42.5	7,301,579	221,480	0.0303	0.9697	50.18
43.5	6,899,758	146,237	0.0212	0.9788	48.66
44.5	6,537,214	195,290	0.0299	0.9701	47.63
45.5	6,051,044	176,480	0.0292	0.9708	46.21
46.5	5,480,274	248,303	0.0453	0.9547	44.86
47.5	4,606,014	328,363	0.0713	0.9287	42.83
48.5	3,605,459	276,892	0.0768	0.9232	39.77
49.5	2,801,519	237,329	0.0847	0.9153	36.72
50.5	2,168,500	96,505	0.0445	0.9555	33.61
51.5	1,625,348	119,581	0.0736	0.9264	32.11
52.5	1,133,350	206,100	0.1819	0.8181	29.75
53.5	718,735	115,637	0.1609	0.8391	24.34
54.5	521,149	72,330	0.1388	0.8612	20.42
55.5	395,304	61,893	0.1566	0.8434	17.59
56.5	335,775	48,836	0.1454	0.8546	14.83
57.5	305,335	38,803	0.1271	0.8729	12.68
58.5	276,206	26,668	0.0966	0.9034	11.07
59.5	262,010	32,976	0.1259	0.8741	10.00
60.5	247,586	25,184	0.1017	0.8983	8.74
61.5	225,726	19,912	0.0882	0.9118	7.85
62.5	206,329	16,029	0.0777	0.9223	7.16
63.5	189,521	11,789	0.0622	0.9378	6.60
64.5	171,267	16,612	0.0970	0.9030	6.19
65.5	134,571	22,942	0.1705	0.8295	5.59
66.5	107,344	18,724	0.1744	0.8256	4.64
67.5	85,459	13,759	0.1610	0.8390	3.83
68.5	67,859	12,520	0.1845	0.8155	3.21
69.5	54,130	10,577	0.1954	0.8046	2.62
70.5	40,501	5,353	0.1322	0.8678	2.11
71.5	33,763	4,645	0.1376	0.8624	1.83
72.5	28,004	2,831	0.1011	0.8989	1.58
73.5	24,150	1,989	0.0824	0.9176	1.42
74.5	21,644	1,062	0.0491	0.9509	1.30
75.5	19,200	2,192	0.1142	0.8858	1.24
76.5	13,039	885	0.0679	0.9321	1.10
77.5	9,408	397	0.0422	0.9578	1.02
78.5	6,612	91	0.0138	0.9862	0.98

UGI UTILITIES, INC. - GAS DIVISION

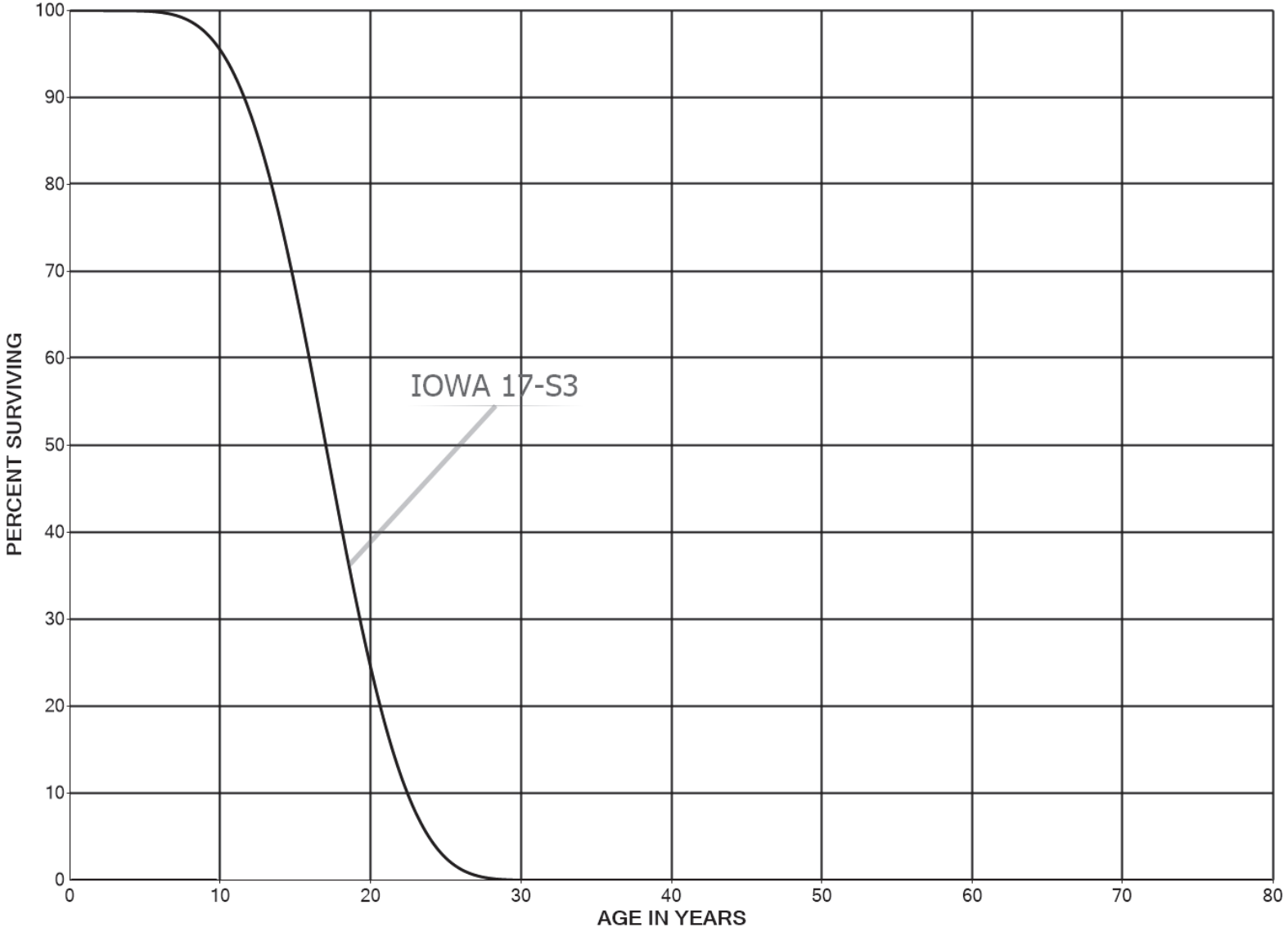
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

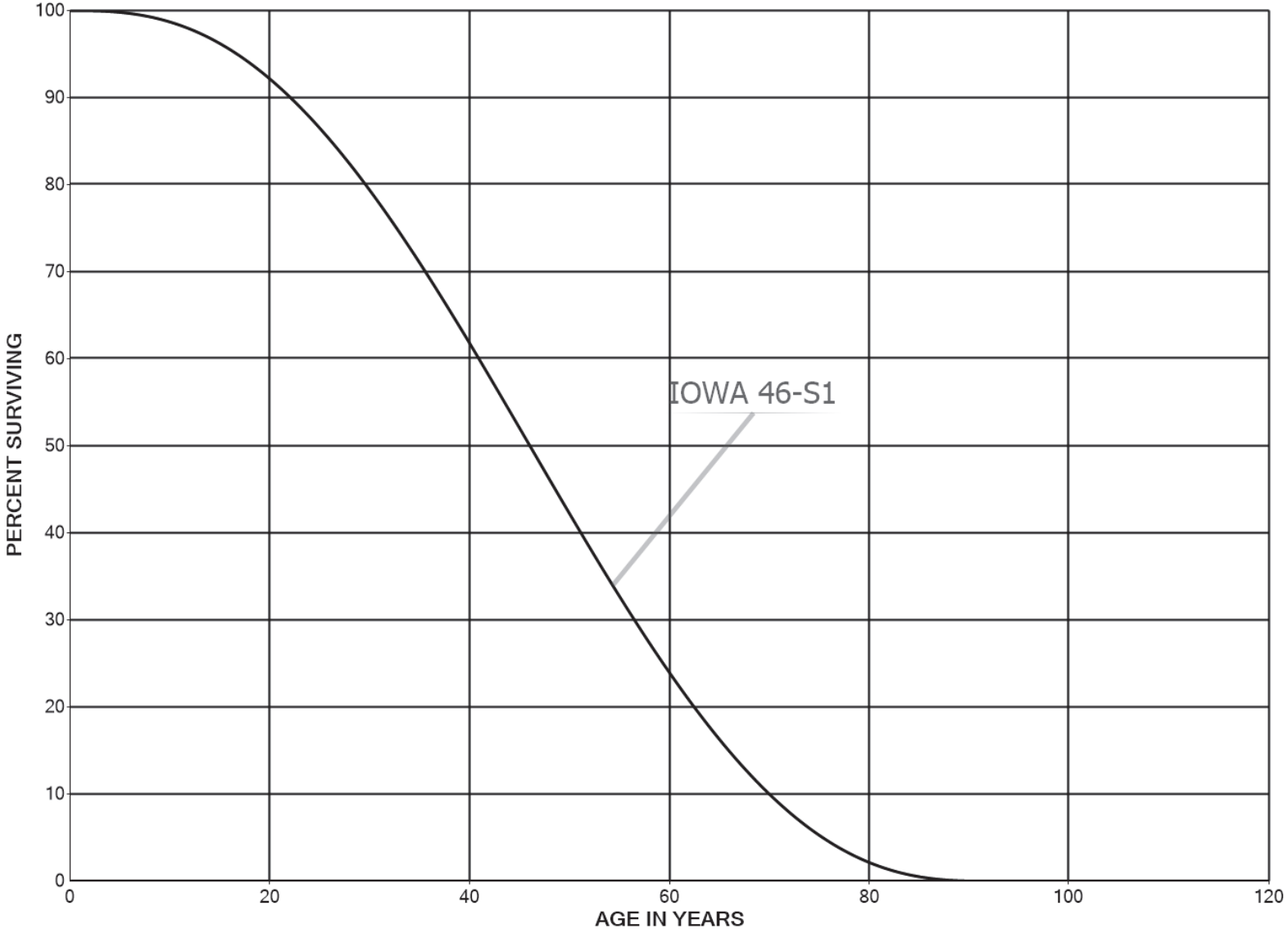
PLACEMENT BAND 1884-2017 EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,674	200	0.0429	0.9571	0.97
80.5	2,699	83	0.0306	0.9694	0.92
81.5	1,636	47	0.0289	0.9711	0.90
82.5	974	30	0.0307	0.9693	0.87
83.5	737	44	0.0600	0.9400	0.84
84.5	679	43	0.0633	0.9367	0.79
85.5	592	124	0.2086	0.7914	0.74
86.5	466	63	0.1359	0.8641	0.59
87.5	309	26	0.0841	0.9159	0.51
88.5	228	19	0.0824	0.9176	0.46
89.5	223	80	0.3595	0.6405	0.43
90.5	143	125	0.8759	0.1241	0.27
91.5	18	10	0.5719	0.4281	0.03
92.5	8		0.0000	1.0000	0.01
93.5	8	5	0.7154	0.2846	0.01
94.5	6		0.0000	1.0000	0.00
95.5	6		0.0000	1.0000	0.00
96.5	6		0.0000	1.0000	0.00
97.5	35	2	0.0615	0.9385	0.00
98.5	63	4	0.0673	0.9327	0.00
99.5	70		0.0000	1.0000	0.00
100.5	70	1	0.0078	0.9922	0.00
101.5	70	50	0.7116	0.2884	0.00
102.5	20	11	0.5683	0.4317	0.00
103.5	9		0.0000	1.0000	0.00
104.5	9		0.0000	1.0000	0.00
105.5	9	9	1.0000		0.00
106.5					

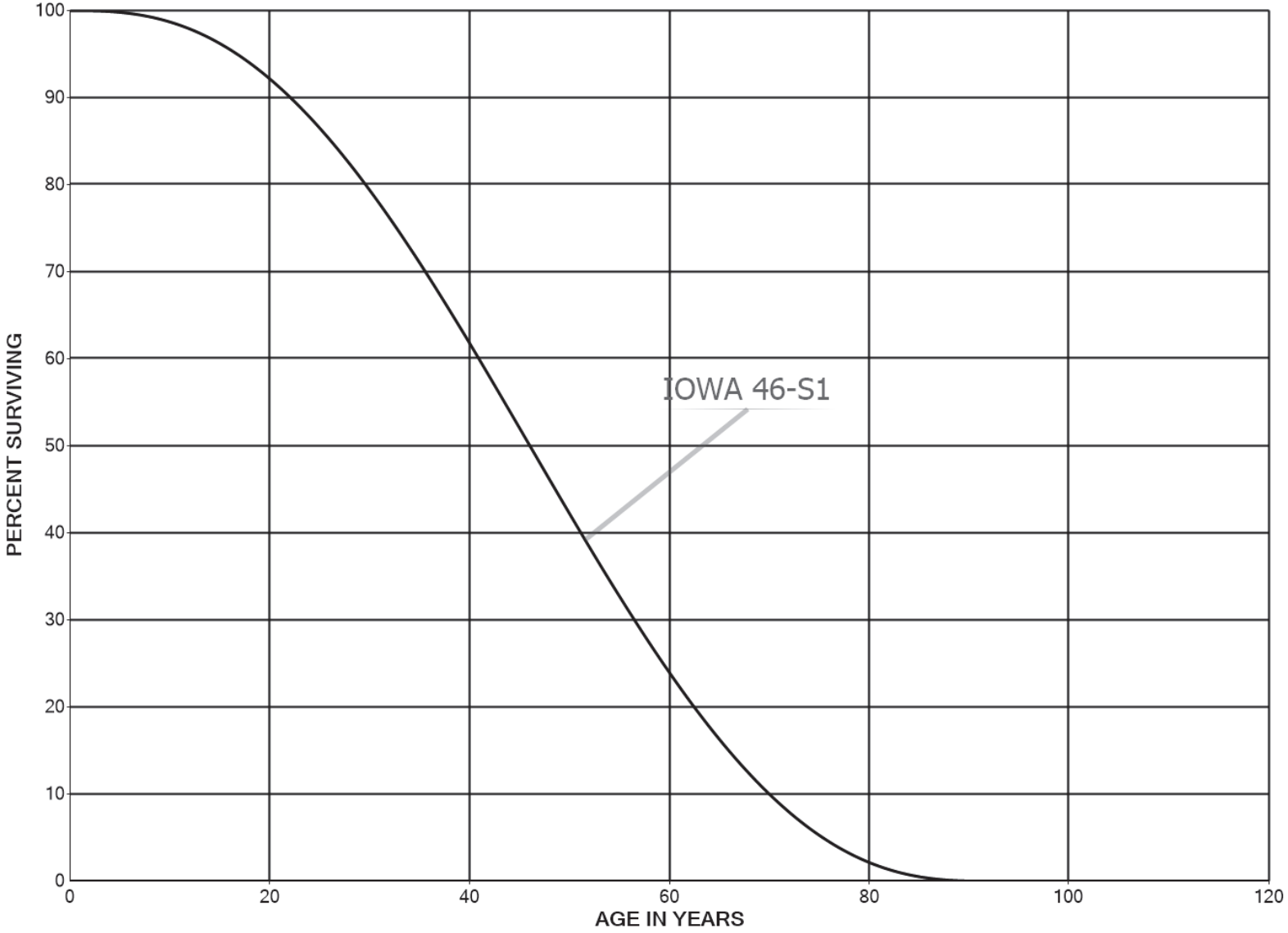
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.1 METERS - ERTS
SMOOTH SURVIVOR CURVE



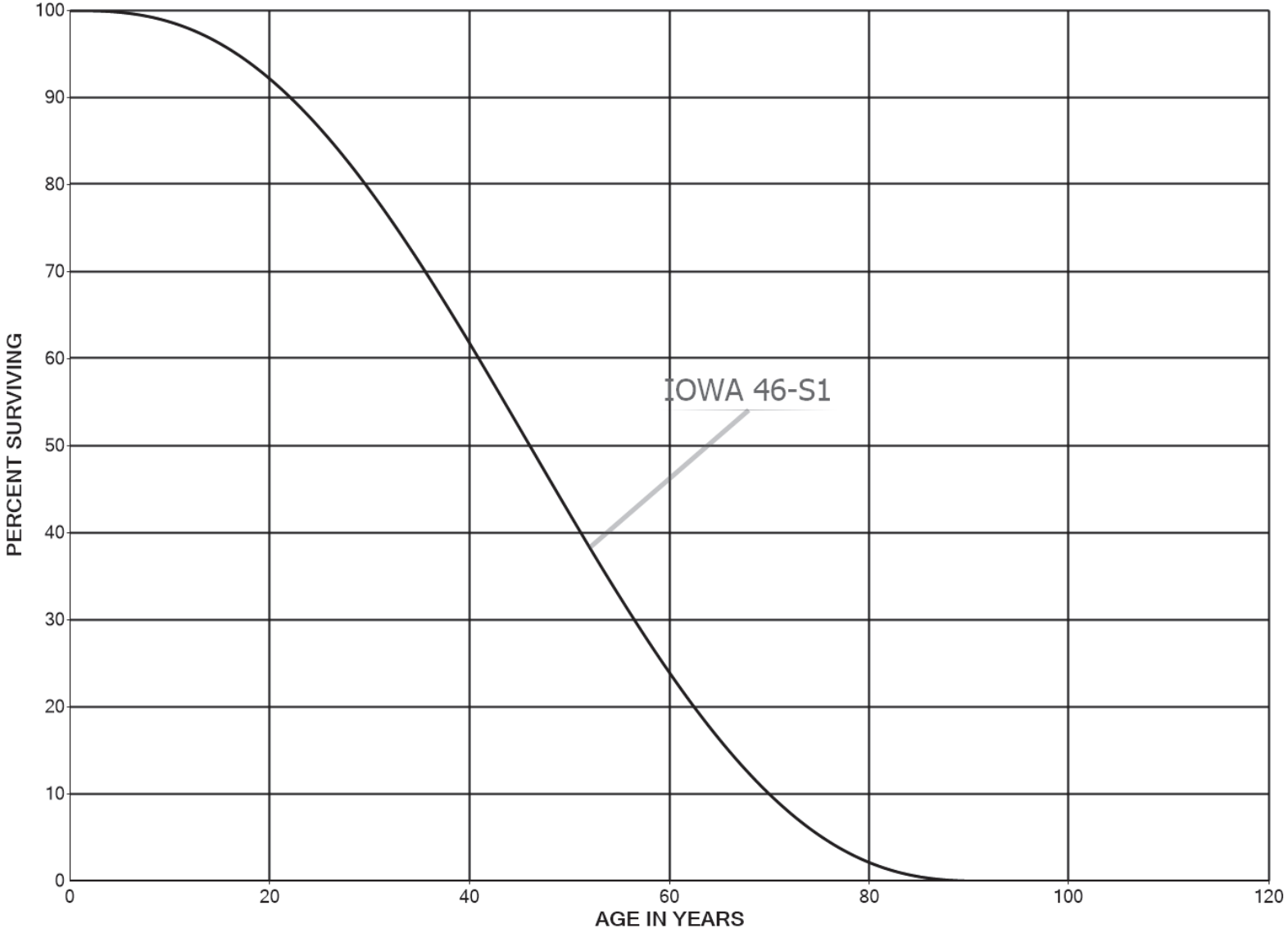
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



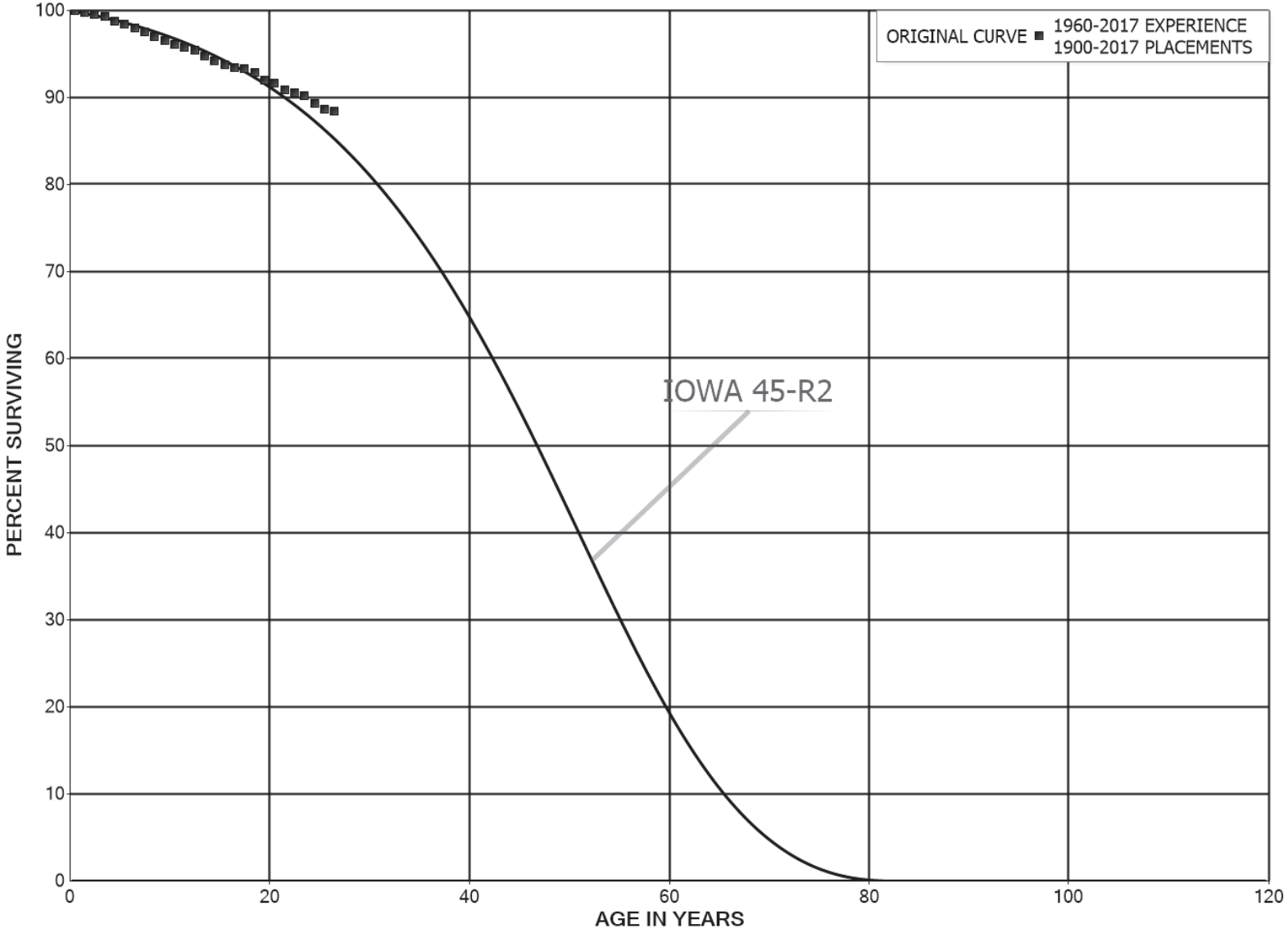
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,558,687	37,616	0.0011	0.9989	100.00
0.5	35,142,162	53,488	0.0015	0.9985	99.89
1.5	32,021,469	65,423	0.0020	0.9980	99.74
2.5	28,445,976	69,402	0.0024	0.9976	99.54
3.5	27,763,758	153,145	0.0055	0.9945	99.30
4.5	27,246,422	100,289	0.0037	0.9963	98.75
5.5	26,057,047	130,447	0.0050	0.9950	98.38
6.5	24,007,596	96,554	0.0040	0.9960	97.89
7.5	22,900,258	132,220	0.0058	0.9942	97.50
8.5	22,214,308	94,580	0.0043	0.9957	96.94
9.5	21,310,773	105,426	0.0049	0.9951	96.52
10.5	20,484,524	67,500	0.0033	0.9967	96.04
11.5	19,607,951	78,003	0.0040	0.9960	95.73
12.5	19,026,605	123,373	0.0065	0.9935	95.35
13.5	18,014,326	99,187	0.0055	0.9945	94.73
14.5	16,872,530	76,943	0.0046	0.9954	94.21
15.5	16,164,336	66,893	0.0041	0.9959	93.78
16.5	15,853,268	20,737	0.0013	0.9987	93.39
17.5	15,170,043	68,148	0.0045	0.9955	93.27
18.5	14,096,768	129,263	0.0092	0.9908	92.85
19.5	13,143,392	52,957	0.0040	0.9960	92.00
20.5	12,257,190	100,442	0.0082	0.9918	91.63
21.5	11,241,237	43,392	0.0039	0.9961	90.88
22.5	10,520,357	40,764	0.0039	0.9961	90.53
23.5	9,935,495	98,352	0.0099	0.9901	90.17
24.5	9,481,988	67,587	0.0071	0.9929	89.28
25.5	8,948,086	25,389	0.0028	0.9972	88.65
26.5	8,320,650	26,351	0.0032	0.9968	88.39
27.5	7,826,612	33,951	0.0043	0.9957	88.11
28.5	7,400,342	32,581	0.0044	0.9956	87.73
29.5	6,730,193	11,010	0.0016	0.9984	87.35
30.5	6,369,692	24,910	0.0039	0.9961	87.20
31.5	6,129,561	18,264	0.0030	0.9970	86.86
32.5	5,878,885	31,652	0.0054	0.9946	86.60
33.5	5,657,861	14,480	0.0026	0.9974	86.14
34.5	5,478,732	20,003	0.0037	0.9963	85.92
35.5	5,077,427	24,808	0.0049	0.9951	85.60
36.5	4,448,471	12,818	0.0029	0.9971	85.18
37.5	3,599,808	8,322	0.0023	0.9977	84.94
38.5	3,370,667	14,278	0.0042	0.9958	84.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,305,061	29,788	0.0090	0.9910	84.38
40.5	3,249,386	5,406	0.0017	0.9983	83.62
41.5	3,180,474	2,372	0.0007	0.9993	83.48
42.5	3,119,757	9,658	0.0031	0.9969	83.42
43.5	2,999,686	12,179	0.0041	0.9959	83.16
44.5	2,857,703	11,697	0.0041	0.9959	82.83
45.5	2,502,109	8,486	0.0034	0.9966	82.49
46.5	2,198,930	3,654	0.0017	0.9983	82.21
47.5	1,830,518	4,366	0.0024	0.9976	82.07
48.5	1,506,139	5,042	0.0033	0.9967	81.87
49.5	1,148,527	2,441	0.0021	0.9979	81.60
50.5	863,559	1,779	0.0021	0.9979	81.43
51.5	670,827	3,499	0.0052	0.9948	81.26
52.5	476,370	1,636	0.0034	0.9966	80.84
53.5	354,079	3,388	0.0096	0.9904	80.56
54.5	273,073	440	0.0016	0.9984	79.79
55.5	216,591	2,404	0.0111	0.9889	79.66
56.5	185,636	688	0.0037	0.9963	78.77
57.5	114,388	2,539	0.0222	0.9778	78.48
58.5	97,994	9,461	0.0965	0.9035	76.74
59.5	86,149		0.0000	1.0000	69.33
60.5	67,285	97	0.0014	0.9986	69.33
61.5	49,899		0.0000	1.0000	69.23
62.5	48,439		0.0000	1.0000	69.23
63.5	46,282		0.0000	1.0000	69.23
64.5	45,591		0.0000	1.0000	69.23
65.5	44,326	63	0.0014	0.9986	69.23
66.5	44,262		0.0000	1.0000	69.13
67.5	44,175		0.0000	1.0000	69.13
68.5	44,088		0.0000	1.0000	69.13
69.5	44,000		0.0000	1.0000	69.13
70.5	43,810		0.0000	1.0000	69.13
71.5	43,599	1,946	0.0446	0.9554	69.13
72.5	41,456		0.0000	1.0000	66.05
73.5	41,389		0.0000	1.0000	66.05
74.5	40,869		0.0000	1.0000	66.05
75.5	40,737		0.0000	1.0000	66.05
76.5	40,647		0.0000	1.0000	66.05
77.5	40,647		0.0000	1.0000	66.05
78.5	40,557		0.0000	1.0000	66.05

UGI UTILITIES, INC. - GAS DIVISION

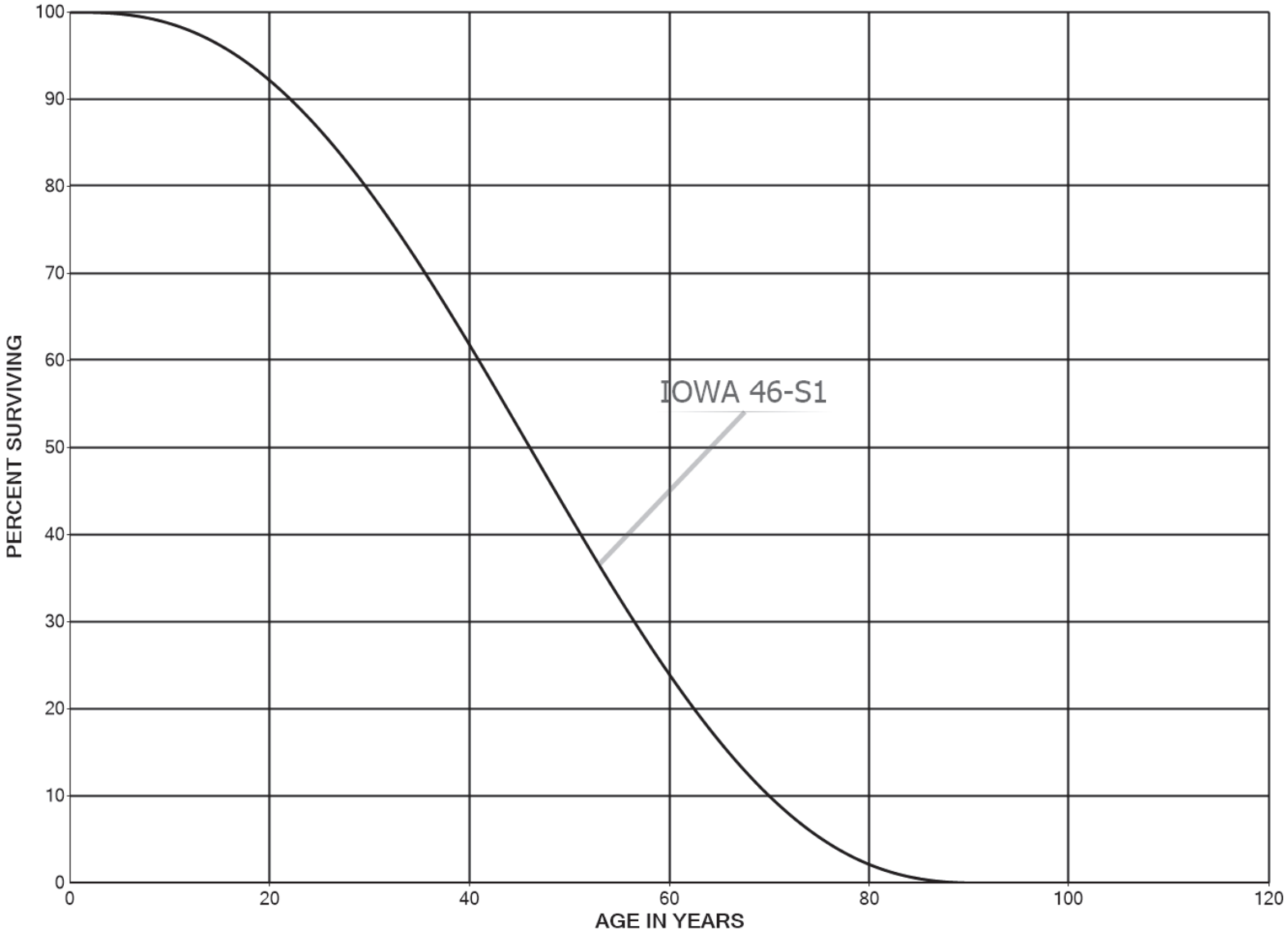
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

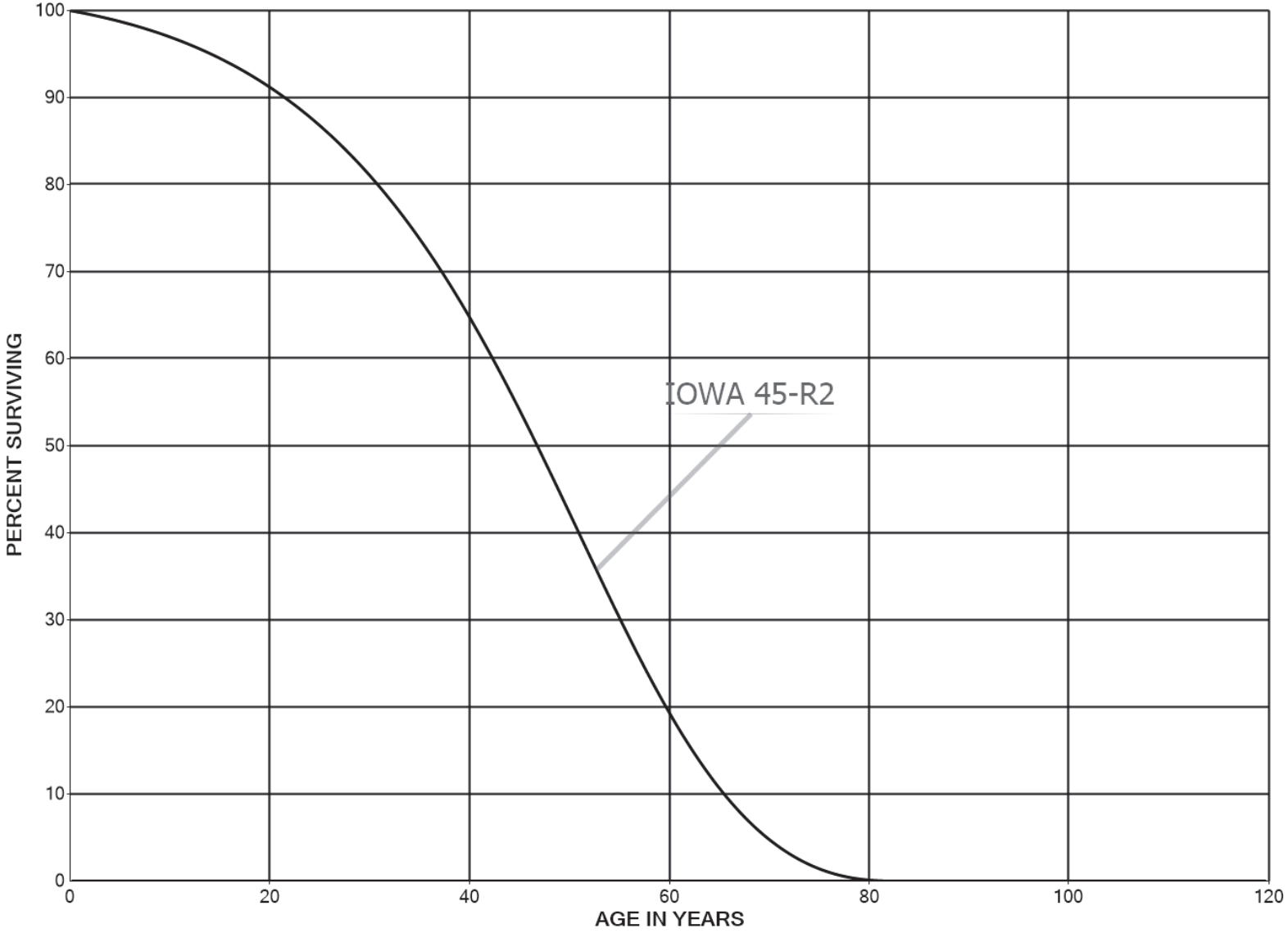
PLACEMENT BAND 1900-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	40,557		0.0000	1.0000	66.05
80.5	40,557		0.0000	1.0000	66.05
81.5	40,557		0.0000	1.0000	66.05
82.5	40,557		0.0000	1.0000	66.05
83.5	40,557		0.0000	1.0000	66.05
84.5	40,557		0.0000	1.0000	66.05
85.5	40,557		0.0000	1.0000	66.05
86.5	40,557		0.0000	1.0000	66.05
87.5	40,557		0.0000	1.0000	66.05
88.5	40,557		0.0000	1.0000	66.05
89.5	40,557		0.0000	1.0000	66.05
90.5	40,557		0.0000	1.0000	66.05
91.5	40,557		0.0000	1.0000	66.05
92.5	40,557		0.0000	1.0000	66.05
93.5	40,557		0.0000	1.0000	66.05
94.5	40,557		0.0000	1.0000	66.05
95.5	40,557		0.0000	1.0000	66.05
96.5	40,557		0.0000	1.0000	66.05
97.5	40,557		0.0000	1.0000	66.05
98.5	40,557		0.0000	1.0000	66.05
99.5	40,557	37,213	0.9176	0.0824	66.05
100.5	3,344		0.0000	1.0000	5.45
101.5	3,344		0.0000	1.0000	5.45
102.5	3,344		0.0000	1.0000	5.45
103.5	3,344		0.0000	1.0000	5.45
104.5	3,344		0.0000	1.0000	5.45
105.5	3,344		0.0000	1.0000	5.45
106.5	3,344		0.0000	1.0000	5.45
107.5	3,344		0.0000	1.0000	5.45
108.5	3,344		0.0000	1.0000	5.45
109.5	3,344		0.0000	1.0000	5.45
110.5	3,344		0.0000	1.0000	5.45
111.5	3,344	3,344	1.0000		5.45
112.5					

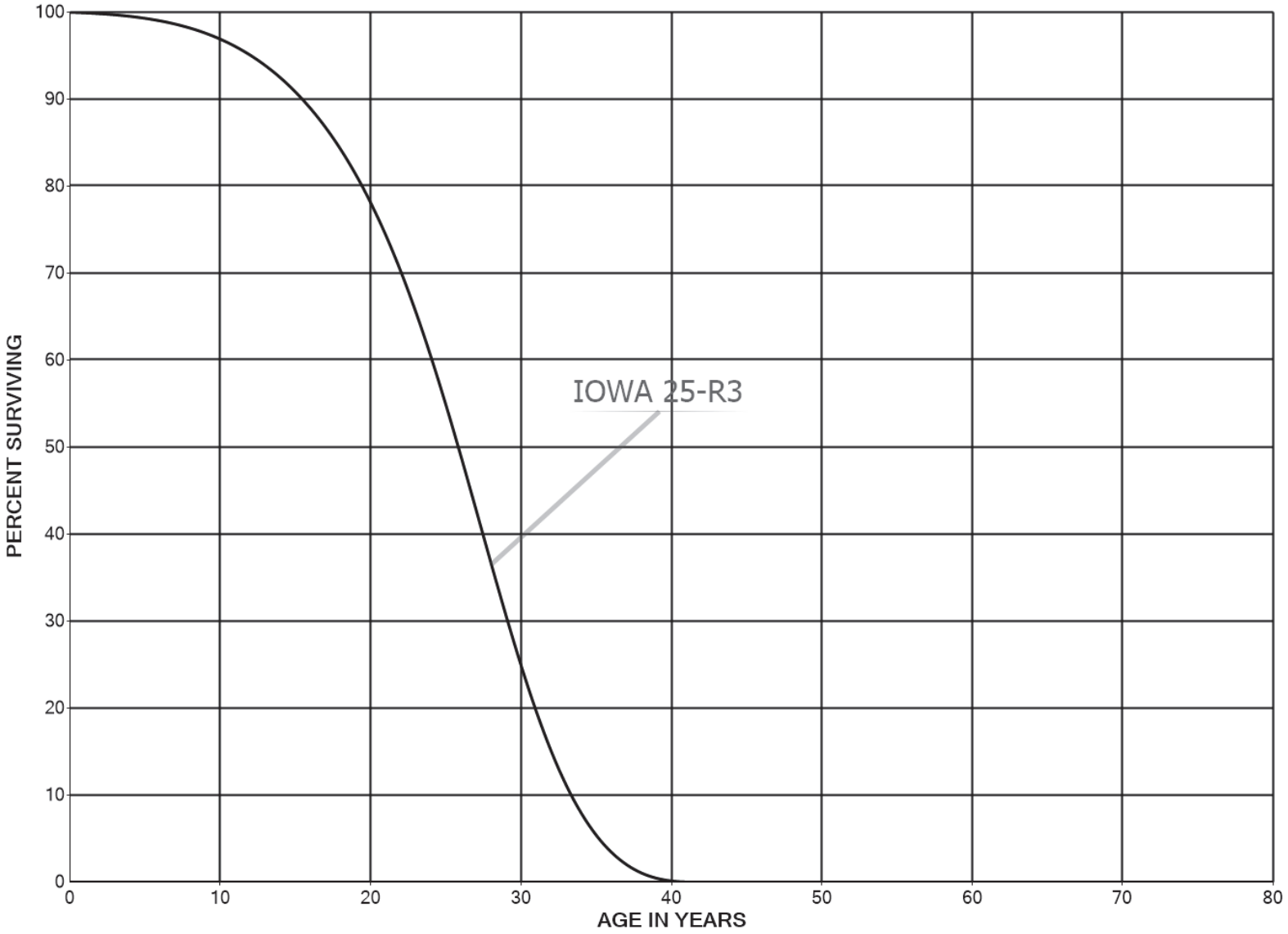
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE



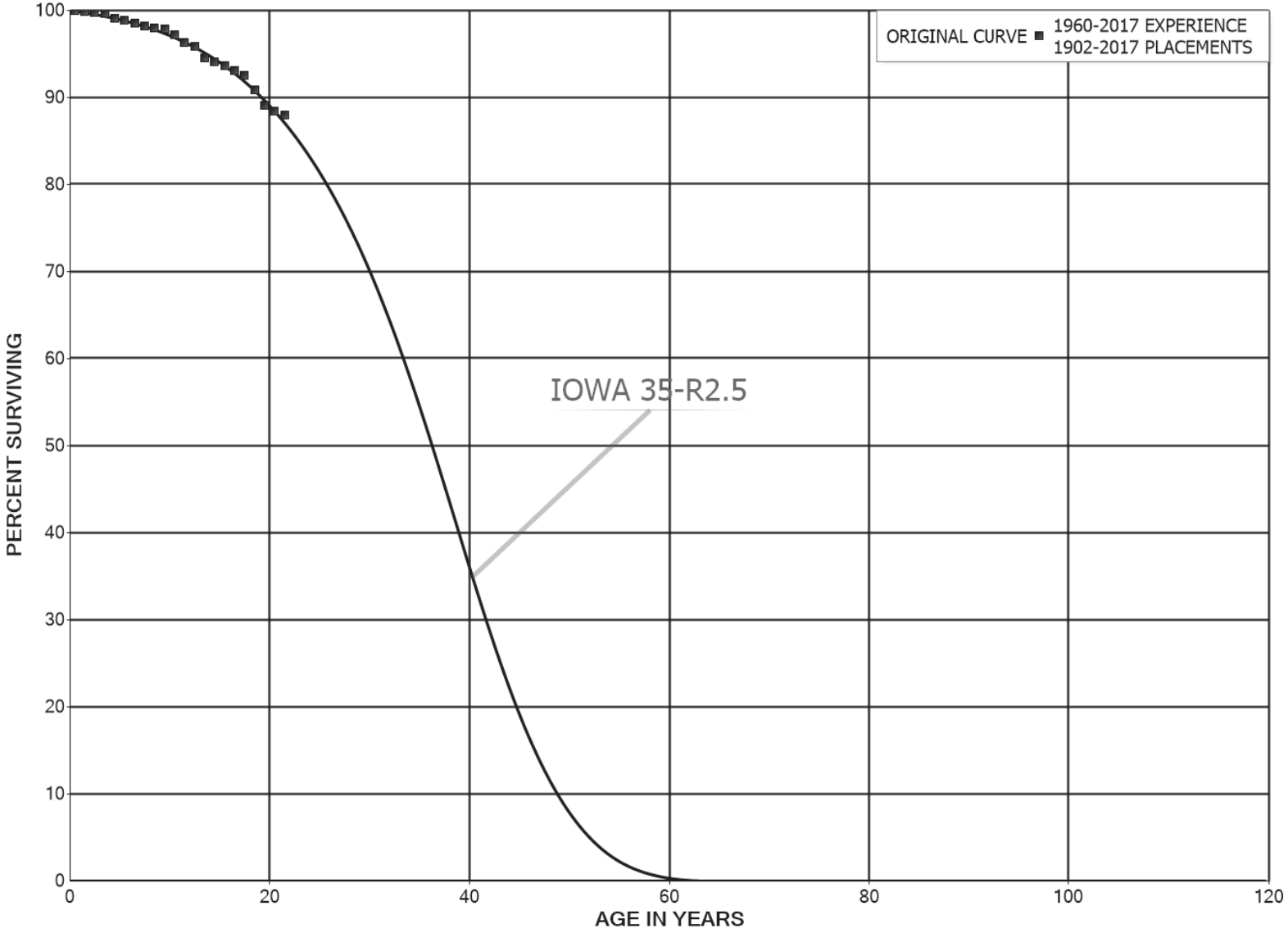
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,261,826	1,797	0.0004	0.9996	100.00
0.5	4,003,247	4,823	0.0012	0.9988	99.96
1.5	3,900,733	5,904	0.0015	0.9985	99.84
2.5	3,889,342	3,661	0.0009	0.9991	99.69
3.5	3,905,528	22,220	0.0057	0.9943	99.59
4.5	3,841,226	7,215	0.0019	0.9981	99.03
5.5	3,846,884	11,817	0.0031	0.9969	98.84
6.5	3,819,885	14,195	0.0037	0.9963	98.54
7.5	3,827,395	9,657	0.0025	0.9975	98.17
8.5	3,792,912	5,121	0.0014	0.9986	97.92
9.5	3,636,407	23,770	0.0065	0.9935	97.79
10.5	3,576,840	33,413	0.0093	0.9907	97.15
11.5	3,440,283	13,431	0.0039	0.9961	96.24
12.5	3,355,360	46,785	0.0139	0.9861	95.87
13.5	3,185,092	17,544	0.0055	0.9945	94.53
14.5	2,944,695	12,242	0.0042	0.9958	94.01
15.5	2,892,885	17,887	0.0062	0.9938	93.62
16.5	2,771,375	16,349	0.0059	0.9941	93.04
17.5	2,530,708	45,932	0.0181	0.9819	92.49
18.5	2,293,637	44,665	0.0195	0.9805	90.81
19.5	1,891,247	13,736	0.0073	0.9927	89.04
20.5	1,792,747	8,224	0.0046	0.9954	88.40
21.5	1,657,593	16,888	0.0102	0.9898	87.99
22.5	1,366,343	10,549	0.0077	0.9923	87.10
23.5	1,227,537	12,959	0.0106	0.9894	86.42
24.5	1,147,207	11,245	0.0098	0.9902	85.51
25.5	1,054,778	5,396	0.0051	0.9949	84.67
26.5	974,808	16,718	0.0171	0.9829	84.24
27.5	853,416	22,644	0.0265	0.9735	82.80
28.5	742,418	10,876	0.0146	0.9854	80.60
29.5	660,239	8,557	0.0130	0.9870	79.42
30.5	591,936	7,005	0.0118	0.9882	78.39
31.5	525,085	4,887	0.0093	0.9907	77.46
32.5	479,349	5,491	0.0115	0.9885	76.74
33.5	412,706	6,950	0.0168	0.9832	75.86
34.5	380,902	8,595	0.0226	0.9774	74.58
35.5	343,544	9,163	0.0267	0.9733	72.90
36.5	322,486	3,020	0.0094	0.9906	70.96
37.5	306,343	5,818	0.0190	0.9810	70.29
38.5	283,957	2,078	0.0073	0.9927	68.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	278,262	5,093	0.0183	0.9817	68.45
40.5	262,503	1,812	0.0069	0.9931	67.20
41.5	232,518	1,844	0.0079	0.9921	66.73
42.5	221,328	1,514	0.0068	0.9932	66.21
43.5	213,948	5,625	0.0263	0.9737	65.75
44.5	210,498	725	0.0034	0.9966	64.02
45.5	202,398	4,885	0.0241	0.9759	63.80
46.5	179,046	9,449	0.0528	0.9472	62.26
47.5	196,400	409	0.0021	0.9979	58.98
48.5	190,995	744	0.0039	0.9961	58.86
49.5	181,215	202	0.0011	0.9989	58.63
50.5	169,234	373	0.0022	0.9978	58.56
51.5	179,376	2,683	0.0150	0.9850	58.43
52.5	174,004	1,586	0.0091	0.9909	57.56
53.5	167,617	902	0.0054	0.9946	57.03
54.5	164,197	3,721	0.0227	0.9773	56.73
55.5	157,283	222	0.0014	0.9986	55.44
56.5	153,002	1,774	0.0116	0.9884	55.36
57.5	151,458	510	0.0034	0.9966	54.72
58.5	131,605	3,025	0.0230	0.9770	54.54
59.5	123,948	19,627	0.1583	0.8417	53.28
60.5	101,672	94	0.0009	0.9991	44.85
61.5	93,073	559	0.0060	0.9940	44.80
62.5	88,436	468	0.0053	0.9947	44.53
63.5	81,583	2,539	0.0311	0.9689	44.30
64.5	48,492	355	0.0073	0.9927	42.92
65.5	47,011	59	0.0013	0.9987	42.61
66.5	45,183		0.0000	1.0000	42.55
67.5	36,696	2,899	0.0790	0.9210	42.55
68.5	11,611	231	0.0199	0.9801	39.19
69.5	11,380	192	0.0168	0.9832	38.41
70.5	10,504	3,071	0.2924	0.7076	37.76
71.5	7,325	83	0.0114	0.9886	26.72
72.5	7,242		0.0000	1.0000	26.42
73.5	7,242		0.0000	1.0000	26.42
74.5	7,242		0.0000	1.0000	26.42
75.5	7,242		0.0000	1.0000	26.42
76.5	15,989		0.0000	1.0000	26.42
77.5	15,989		0.0000	1.0000	26.42
78.5	16,017		0.0000	1.0000	26.42

UGI UTILITIES, INC. - GAS DIVISION

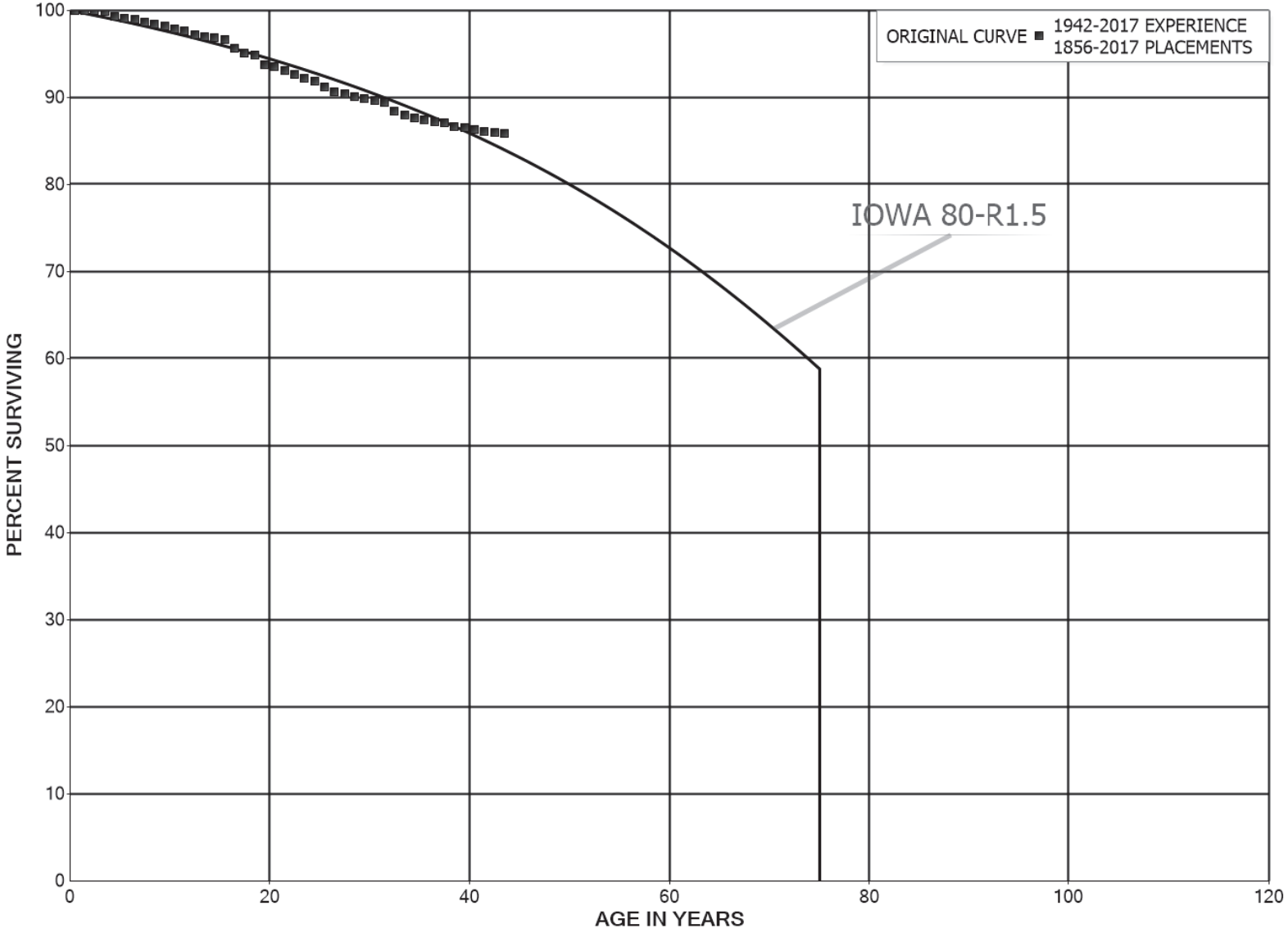
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,947	2,002	0.1255	0.8745	26.42
80.5	13,243	114	0.0086	0.9914	23.10
81.5	13,215	12	0.0009	0.9991	22.90
82.5	12,863		0.0000	1.0000	22.88
83.5	12,863	545	0.0424	0.9576	22.88
84.5	12,318	343	0.0278	0.9722	21.91
85.5	11,795		0.0000	1.0000	21.30
86.5	10,933		0.0000	1.0000	21.30
87.5	10,357		0.0000	1.0000	21.30
88.5	9,955		0.0000	1.0000	21.30
89.5	9,923		0.0000	1.0000	21.30
90.5	9,657		0.0000	1.0000	21.30
91.5	9,649		0.0000	1.0000	21.30
92.5	9,649		0.0000	1.0000	21.30
93.5	519		0.0000	1.0000	21.30
94.5	519		0.0000	1.0000	21.30
95.5	377		0.0000	1.0000	21.30
96.5	377		0.0000	1.0000	21.30
97.5	312		0.0000	1.0000	21.30
98.5	0		0.0000	1.0000	21.30
99.5	0		0.0000	1.0000	21.30
100.5	0		0.0000	1.0000	21.30
101.5	0		0.0000	1.0000	21.30
102.5	0		0.0000	1.0000	21.30
103.5					21.30

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2017 EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,935,491	4,309	0.0001	0.9999	100.00
0.5	69,915,967	3,390	0.0000	1.0000	99.99
1.5	66,957,336	39,220	0.0006	0.9994	99.99
2.5	65,041,633	59,282	0.0009	0.9991	99.93
3.5	62,614,939	360,162	0.0058	0.9942	99.84
4.5	61,766,521	139,682	0.0023	0.9977	99.27
5.5	60,167,394	85,471	0.0014	0.9986	99.04
6.5	59,142,373	198,971	0.0034	0.9966	98.90
7.5	58,111,096	85,163	0.0015	0.9985	98.57
8.5	52,414,231	144,738	0.0028	0.9972	98.42
9.5	50,859,546	184,723	0.0036	0.9964	98.15
10.5	48,627,988	95,710	0.0020	0.9980	97.79
11.5	47,788,834	235,988	0.0049	0.9951	97.60
12.5	46,797,740	63,663	0.0014	0.9986	97.12
13.5	44,551,747	69,904	0.0016	0.9984	96.99
14.5	42,974,762	84,959	0.0020	0.9980	96.84
15.5	38,310,770	428,894	0.0112	0.9888	96.64
16.5	36,391,447	186,065	0.0051	0.9949	95.56
17.5	31,421,173	67,965	0.0022	0.9978	95.07
18.5	30,379,881	380,803	0.0125	0.9875	94.87
19.5	29,479,984	59,330	0.0020	0.9980	93.68
20.5	24,585,395	116,620	0.0047	0.9953	93.49
21.5	23,196,130	110,637	0.0048	0.9952	93.05
22.5	22,347,076	106,417	0.0048	0.9952	92.60
23.5	20,068,944	63,402	0.0032	0.9968	92.16
24.5	18,922,927	139,062	0.0073	0.9927	91.87
25.5	15,455,839	92,447	0.0060	0.9940	91.20
26.5	15,208,042	43,902	0.0029	0.9971	90.65
27.5	13,838,049	51,724	0.0037	0.9963	90.39
28.5	12,544,358	34,243	0.0027	0.9973	90.05
29.5	12,049,656	19,512	0.0016	0.9984	89.81
30.5	11,634,754	30,315	0.0026	0.9974	89.66
31.5	11,204,892	130,560	0.0117	0.9883	89.43
32.5	10,915,584	57,079	0.0052	0.9948	88.38
33.5	10,341,064	30,604	0.0030	0.9970	87.92
34.5	10,256,156	30,760	0.0030	0.9970	87.66
35.5	10,130,658	25,798	0.0025	0.9975	87.40
36.5	9,919,280	14,326	0.0014	0.9986	87.18
37.5	9,396,307	49,721	0.0053	0.9947	87.05
38.5	9,106,600	10,843	0.0012	0.9988	86.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2017 EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,981,652	21,197	0.0024	0.9976	86.49
40.5	8,608,504	26,261	0.0031	0.9969	86.28
41.5	8,046,898	10,385	0.0013	0.9987	86.02
42.5	7,818,984	5,231	0.0007	0.9993	85.91
43.5	6,556,400	1,906	0.0003	0.9997	85.85
44.5	6,466,007	31,690	0.0049	0.9951	85.83
45.5	6,427,669	40,359	0.0063	0.9937	85.41
46.5	6,003,299	9,606	0.0016	0.9984	84.87
47.5	5,955,919	1,520	0.0003	0.9997	84.73
48.5	5,918,536	3,133	0.0005	0.9995	84.71
49.5	5,858,999	2,065	0.0004	0.9996	84.67
50.5	5,805,274	4,178	0.0007	0.9993	84.64
51.5	5,513,813	13,579	0.0025	0.9975	84.58
52.5	3,906,024	5,710	0.0015	0.9985	84.37
53.5	3,883,274	16,288	0.0042	0.9958	84.24
54.5	3,761,281	811	0.0002	0.9998	83.89
55.5	3,565,281	863	0.0002	0.9998	83.87
56.5	2,909,749	3,727	0.0013	0.9987	83.85
57.5	2,762,219	3,301	0.0012	0.9988	83.75
58.5	2,726,563	5,100	0.0019	0.9981	83.65
59.5	2,700,596	8,734	0.0032	0.9968	83.49
60.5	2,714,970		0.0000	1.0000	83.22
61.5	2,698,653	18,846	0.0070	0.9930	83.22
62.5	1,835,725	2,394	0.0013	0.9987	82.64
63.5	1,475,131	177	0.0001	0.9999	82.53
64.5	1,419,201	15,600	0.0110	0.9890	82.52
65.5	1,383,054	207	0.0001	0.9999	81.61
66.5	1,334,253	188	0.0001	0.9999	81.60
67.5	1,268,246	408	0.0003	0.9997	81.59
68.5	1,256,444	6,541	0.0052	0.9948	81.56
69.5	1,250,517	1,215	0.0010	0.9990	81.14
70.5	1,243,611	15	0.0000	1.0000	81.06
71.5	1,241,875	5,681	0.0046	0.9954	81.06
72.5	1,221,771	9,883	0.0081	0.9919	80.69
73.5	702,908	2,283	0.0032	0.9968	80.03
74.5	699,918	522	0.0007	0.9993	79.77
75.5	699,396	27,870	0.0398	0.9602	79.72
76.5	678,807	7,789	0.0115	0.9885	76.54
77.5	659,986	1,000	0.0015	0.9985	75.66
78.5	658,242	123	0.0002	0.9998	75.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2017 EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	474,718	200	0.0004	0.9996	75.53
80.5	471,640		0.0000	1.0000	75.50
81.5	467,432	1,401	0.0030	0.9970	75.50
82.5	460,519	480	0.0010	0.9990	75.27
83.5	378,464	5,349	0.0141	0.9859	75.20
84.5	361,901	2	0.0000	1.0000	74.13
85.5	359,188		0.0000	1.0000	74.13
86.5	319,250	7,373	0.0231	0.9769	74.13
87.5	260,477	8,071	0.0310	0.9690	72.42
88.5	245,005		0.0000	1.0000	70.18
89.5	151,496		0.0000	1.0000	70.18
90.5	152,208		0.0000	1.0000	70.18
91.5	147,180	11,745	0.0798	0.9202	70.18
92.5	135,435	189	0.0014	0.9986	64.58
93.5	130,581	1,500	0.0115	0.9885	64.49
94.5	129,535		0.0000	1.0000	63.75
95.5	122,993		0.0000	1.0000	63.75
96.5	122,455		0.0000	1.0000	63.75
97.5	119,606		0.0000	1.0000	63.75
98.5	119,606		0.0000	1.0000	63.75
99.5	112,116	200	0.0018	0.9982	63.75
100.5	107,901		0.0000	1.0000	63.63
101.5	105,606		0.0000	1.0000	63.63
102.5	82,295	561	0.0068	0.9932	63.63
103.5	77,143	100	0.0013	0.9987	63.20
104.5	77,043		0.0000	1.0000	63.12
105.5	74,759		0.0000	1.0000	63.12
106.5	74,496		0.0000	1.0000	63.12
107.5	71,429		0.0000	1.0000	63.12
108.5	70,952		0.0000	1.0000	63.12
109.5	69,952		0.0000	1.0000	63.12
110.5	68,459		0.0000	1.0000	63.12
111.5	68,167		0.0000	1.0000	63.12
112.5	62,005		0.0000	1.0000	63.12
113.5	62,005		0.0000	1.0000	63.12
114.5	62,005	2,723	0.0439	0.9561	63.12
115.5	59,282		0.0000	1.0000	60.34
116.5	50,484		0.0000	1.0000	60.34
117.5	50,484		0.0000	1.0000	60.34
118.5	50,484		0.0000	1.0000	60.34

UGI UTILITIES, INC. - GAS DIVISION

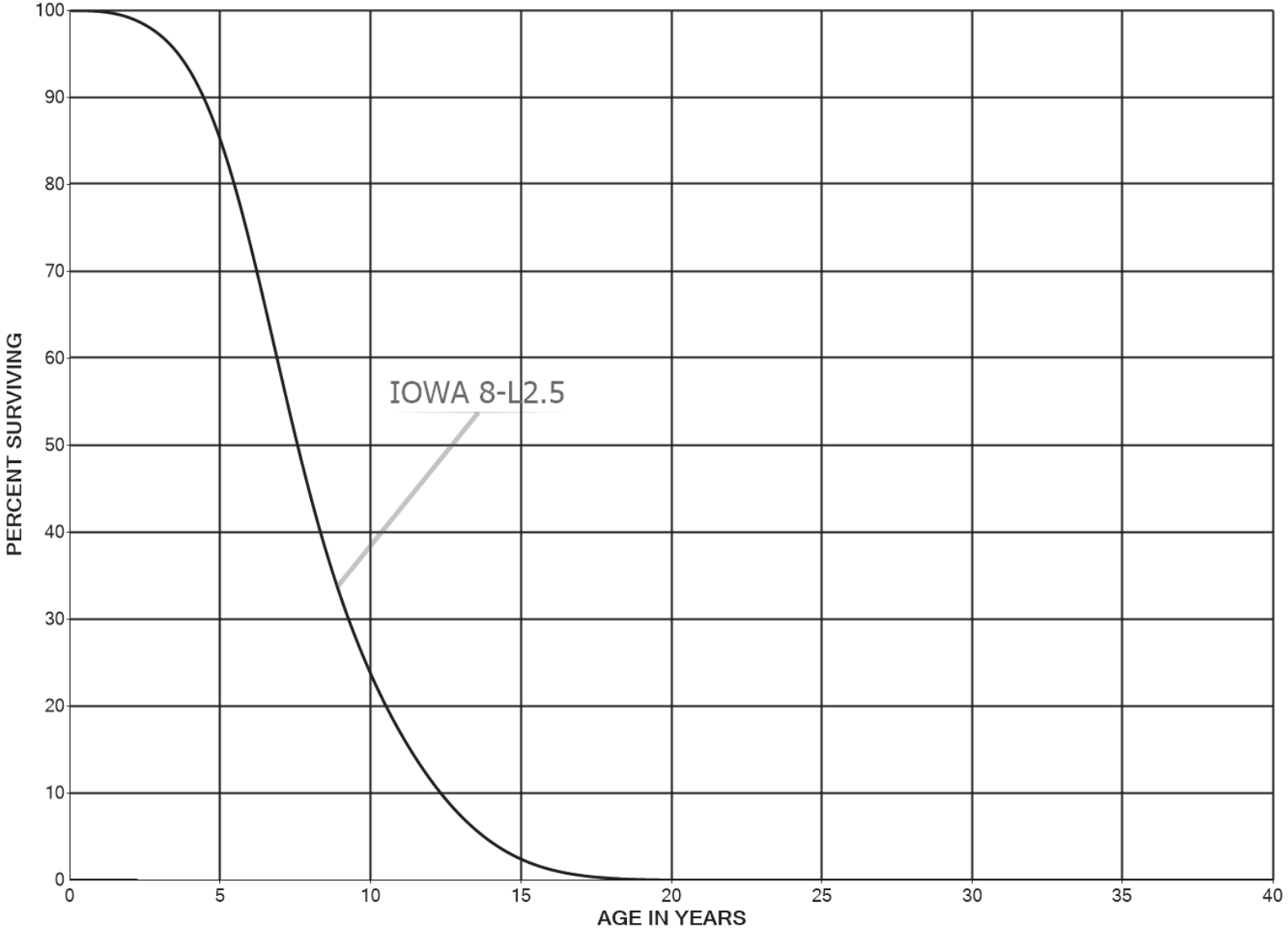
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

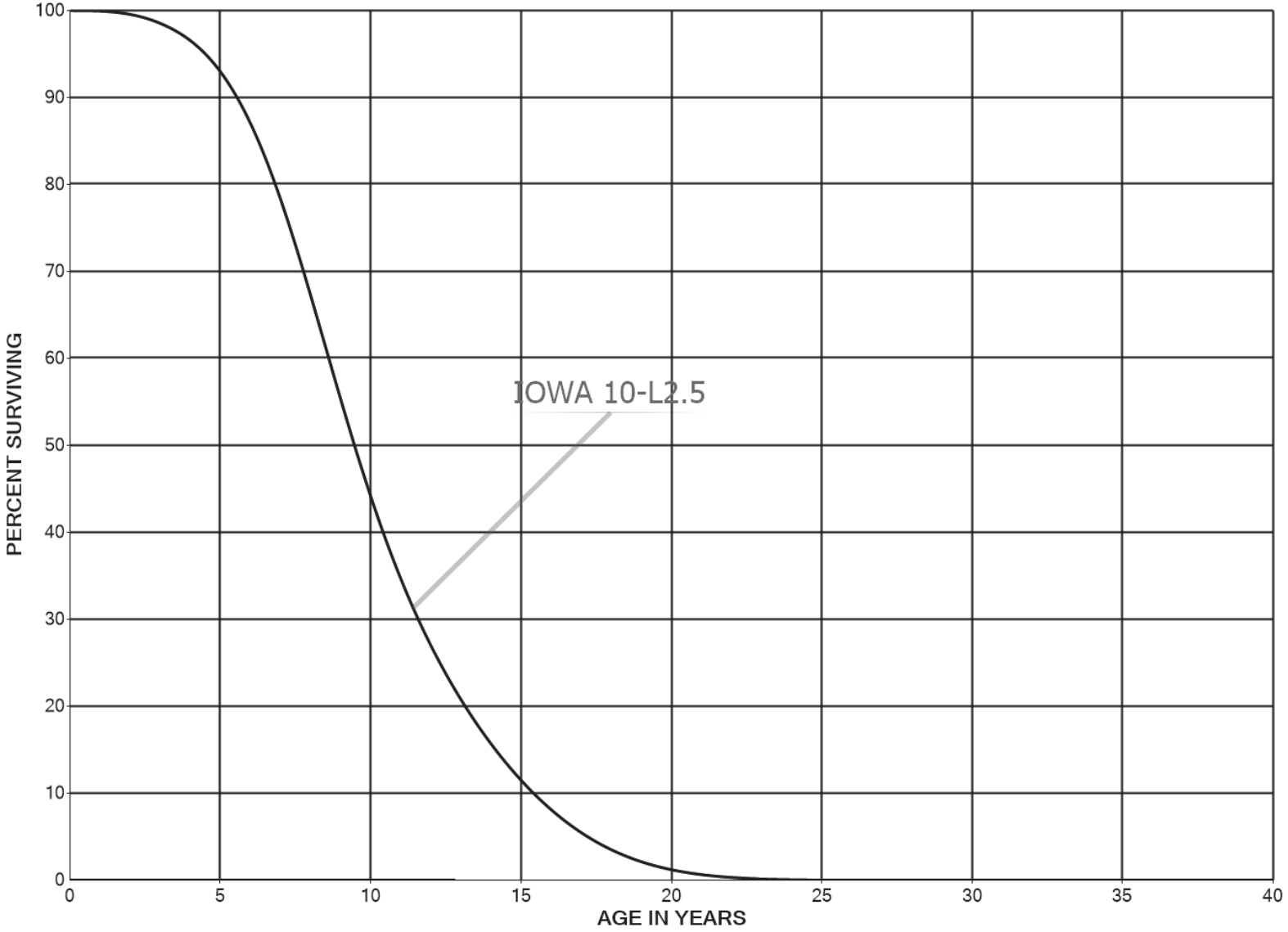
PLACEMENT BAND 1856-2017 EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	50,484	18,731	0.3710	0.6290	60.34
120.5	31,753		0.0000	1.0000	37.96
121.5	31,753		0.0000	1.0000	37.96
122.5	31,753		0.0000	1.0000	37.96
123.5	31,753		0.0000	1.0000	37.96
124.5	31,753		0.0000	1.0000	37.96
125.5	31,753		0.0000	1.0000	37.96
126.5	26,717		0.0000	1.0000	37.96
127.5	26,717		0.0000	1.0000	37.96
128.5	26,717		0.0000	1.0000	37.96
129.5	26,717		0.0000	1.0000	37.96
130.5	26,717		0.0000	1.0000	37.96
131.5	26,717		0.0000	1.0000	37.96
132.5	26,717		0.0000	1.0000	37.96
133.5	26,502		0.0000	1.0000	37.96
134.5	17,841		0.0000	1.0000	37.96
135.5	17,841		0.0000	1.0000	37.96
136.5	17,841		0.0000	1.0000	37.96
137.5	17,841		0.0000	1.0000	37.96
138.5	17,841		0.0000	1.0000	37.96
139.5	17,841		0.0000	1.0000	37.96
140.5	7,506		0.0000	1.0000	37.96
141.5	7,506		0.0000	1.0000	37.96
142.5	7,506		0.0000	1.0000	37.96
143.5	2,385		0.0000	1.0000	37.96
144.5	2,385		0.0000	1.0000	37.96
145.5					37.96

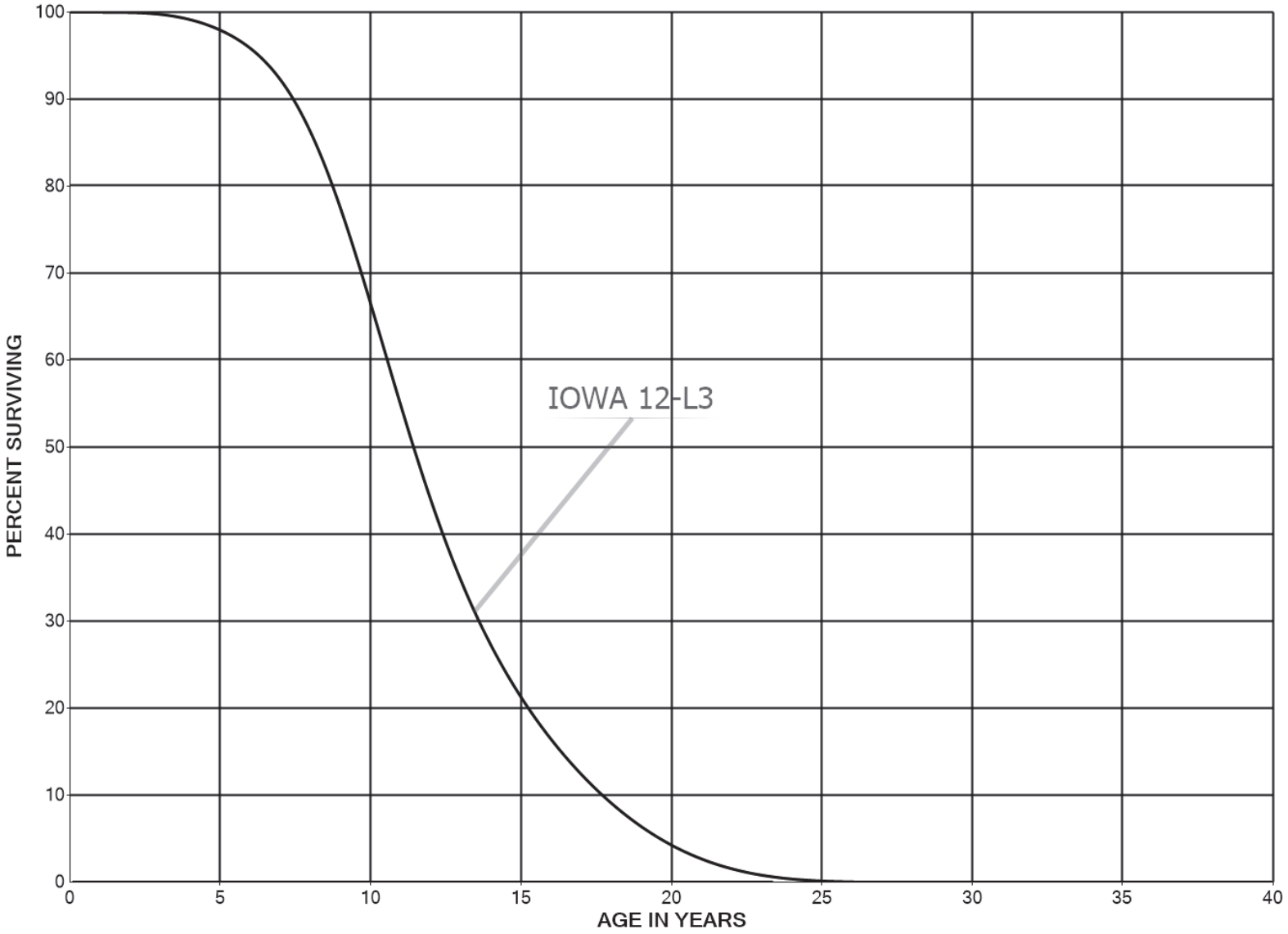
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S
SMOOTH SURVIVOR CURVE



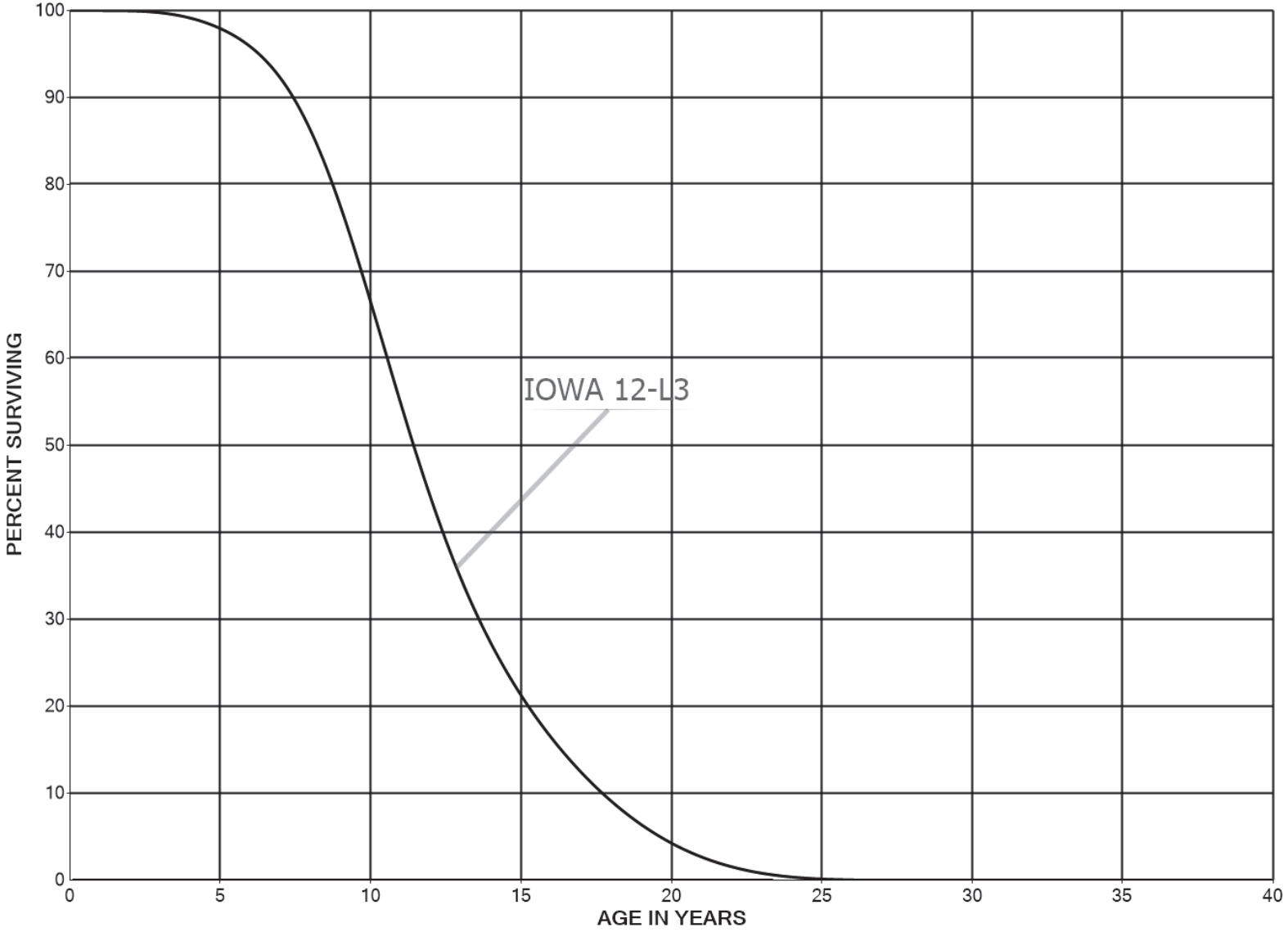
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS
SMOOTH SURVIVOR CURVE



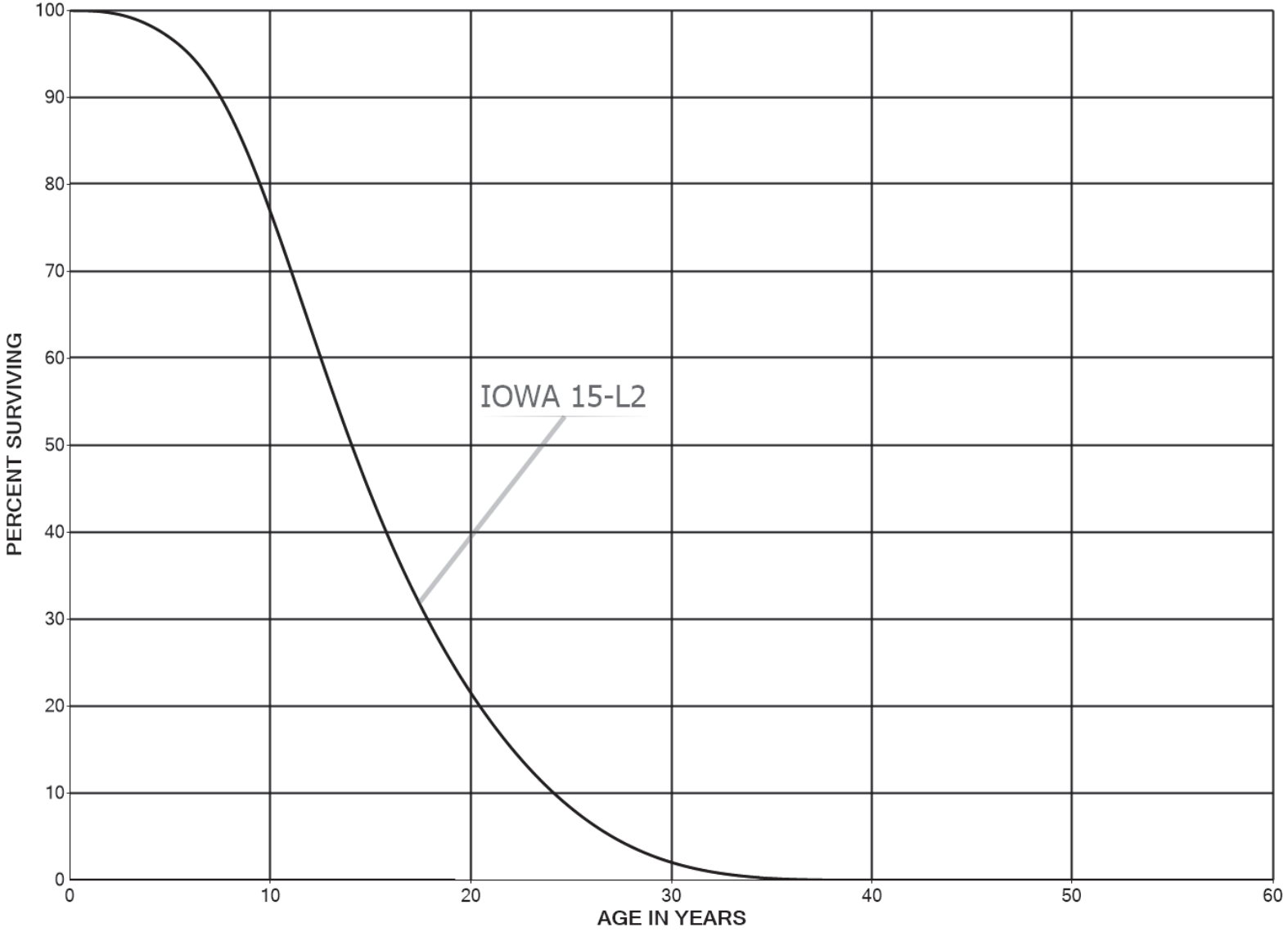
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES
SMOOTH SURVIVOR CURVE



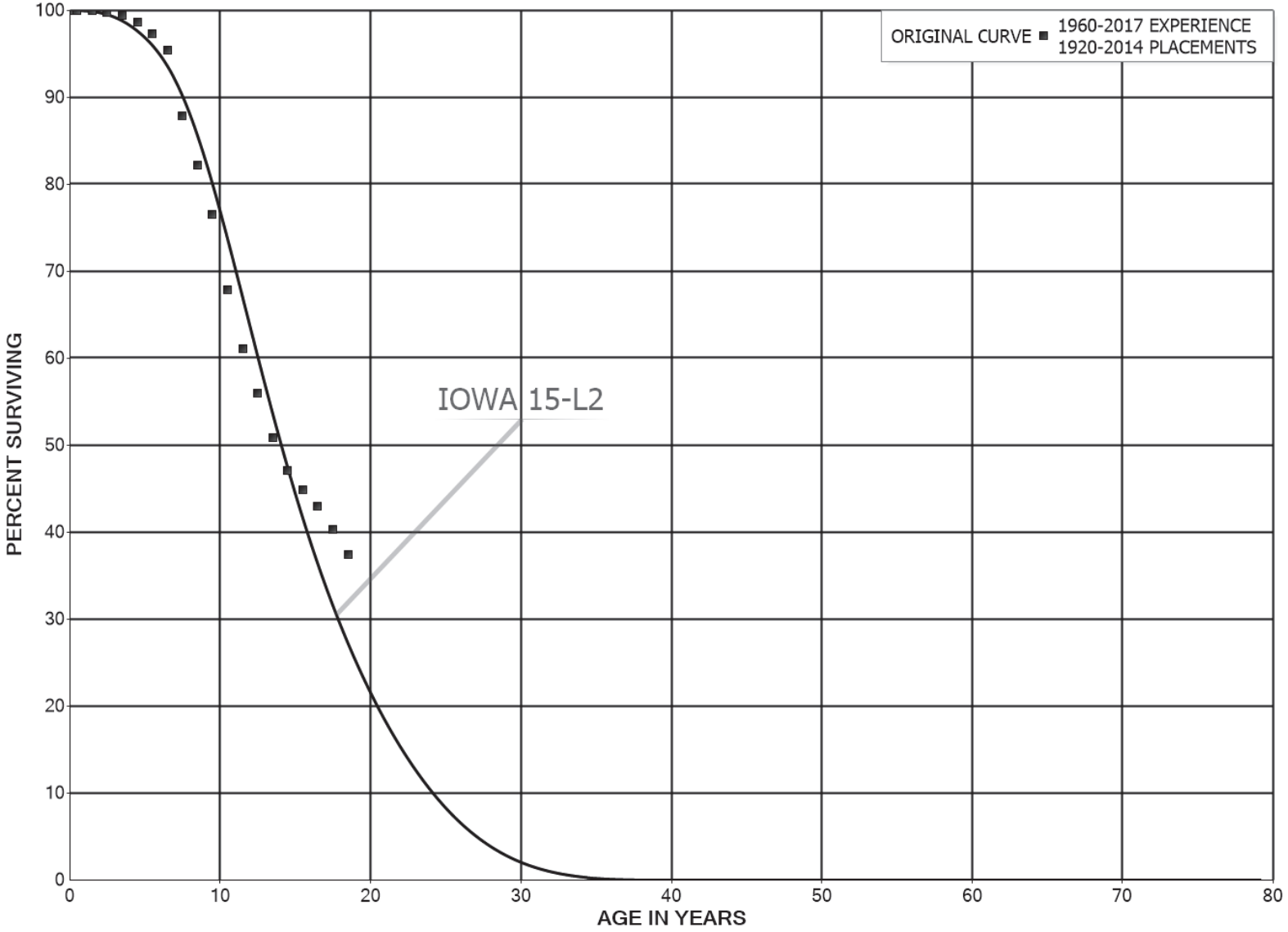
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS
SMOOTH SURVIVOR CURVE



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2014 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,151,393	6,630	0.0006	0.9994	100.00
0.5	11,299,895	1,306	0.0001	0.9999	99.94
1.5	11,342,468	18,033	0.0016	0.9984	99.93
2.5	11,366,402	38,671	0.0034	0.9966	99.77
3.5	11,486,630	89,144	0.0078	0.9922	99.43
4.5	11,360,461	159,779	0.0141	0.9859	98.66
5.5	11,257,712	217,059	0.0193	0.9807	97.27
6.5	11,010,165	871,307	0.0791	0.9209	95.40
7.5	10,087,867	645,663	0.0640	0.9360	87.85
8.5	9,192,389	636,400	0.0692	0.9308	82.22
9.5	8,495,355	962,363	0.1133	0.8867	76.53
10.5	7,269,576	731,410	0.1006	0.8994	67.86
11.5	6,403,469	528,163	0.0825	0.9175	61.03
12.5	5,617,439	514,970	0.0917	0.9083	56.00
13.5	4,551,827	344,987	0.0758	0.9242	50.87
14.5	4,015,226	189,174	0.0471	0.9529	47.01
15.5	3,612,980	152,205	0.0421	0.9579	44.80
16.5	3,370,926	208,416	0.0618	0.9382	42.91
17.5	3,147,032	221,185	0.0703	0.9297	40.26
18.5	2,903,244	60,304	0.0208	0.9792	37.43
19.5	2,618,348	30,566	0.0117	0.9883	36.65
20.5	2,469,772	76,612	0.0310	0.9690	36.22
21.5	2,269,625	60,038	0.0265	0.9735	35.10
22.5	2,017,373	7,422	0.0037	0.9963	34.17
23.5	1,817,051	43,804	0.0241	0.9759	34.04
24.5	1,582,152	103,516	0.0654	0.9346	33.22
25.5	1,309,079	122,003	0.0932	0.9068	31.05
26.5	1,150,702	41,247	0.0358	0.9642	28.16
27.5	1,084,622	41,175	0.0380	0.9620	27.15
28.5	989,833	35,400	0.0358	0.9642	26.12
29.5	866,508	69,913	0.0807	0.9193	25.18
30.5	776,796	68,508	0.0882	0.9118	23.15
31.5	653,297	13,411	0.0205	0.9795	21.11
32.5	589,610	34,766	0.0590	0.9410	20.68
33.5	513,382	40,234	0.0784	0.9216	19.46
34.5	464,606	18,476	0.0398	0.9602	17.93
35.5	380,327	20,812	0.0547	0.9453	17.22
36.5	289,360	10,204	0.0353	0.9647	16.28
37.5	269,806	4,189	0.0155	0.9845	15.70
38.5	256,976	16,440	0.0640	0.9360	15.46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014 EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	230,972	3,797	0.0164	0.9836	14.47
40.5	192,466	3,337	0.0173	0.9827	14.23
41.5	183,204	5,547	0.0303	0.9697	13.98
42.5	149,677	1,005	0.0067	0.9933	13.56
43.5	131,194	14,456	0.1102	0.8898	13.47
44.5	106,517	785	0.0074	0.9926	11.99
45.5	104,549	887	0.0085	0.9915	11.90
46.5	99,374	240	0.0024	0.9976	11.80
47.5	94,424	6,791	0.0719	0.9281	11.77
48.5	86,409		0.0000	1.0000	10.92
49.5	82,156	174	0.0021	0.9979	10.92
50.5	79,212	1,171	0.0148	0.9852	10.90
51.5	75,933		0.0000	1.0000	10.74
52.5	69,877		0.0000	1.0000	10.74
53.5	65,871		0.0000	1.0000	10.74
54.5	61,809	2,611	0.0422	0.9578	10.74
55.5	49,831		0.0000	1.0000	10.28
56.5	46,849	1,358	0.0290	0.9710	10.28
57.5	40,832		0.0000	1.0000	9.99
58.5	37,703		0.0000	1.0000	9.99
59.5	34,887		0.0000	1.0000	9.99
60.5	33,605		0.0000	1.0000	9.99
61.5	29,505	2,149	0.0728	0.9272	9.99
62.5	26,246		0.0000	1.0000	9.26
63.5	7,568		0.0000	1.0000	9.26
64.5	6,767		0.0000	1.0000	9.26
65.5	2,577		0.0000	1.0000	9.26
66.5	449		0.0000	1.0000	9.26
67.5	285		0.0000	1.0000	9.26
68.5	285		0.0000	1.0000	9.26
69.5					9.26

PART VII. 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, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
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	659	659			0.0
1880	174	174			0.0
1881	398	398			0.0
1882	65	65			0.0
1883	45	45			0.0
1885	2	2			0.0
1887	47	45	2	2	0.0
1888	4,393	4,383	10	12	0.0
1889	26	26		12	0.0
1890	169	159	10	22	0.0
1891	7	6	1	23	0.0
1892	1,496	1,496		23	0.0
1893	203	188	15	38	0.0
1894	2,652	2,652		38	0.0
1895	75	71	4	42	0.0
1896	182	167	15	57	0.0
1897	3,934	3,928	6	63	0.0
1898	20,756	20,736	20	83	0.0
1899	9,296	9,194	102	185	0.0
1901	80,104	79,592	512	697	0.0
1902	16,889	16,802	87	784	0.0
1903	48,155	47,792	363	1,147	0.0
1904	68,788	67,721	1,067	2,214	0.0
1905	53,496	52,954	542	2,756	0.0
1906	14,921	13,657	1,264	4,020	0.0
1907	27,698	25,729	1,969	5,989	0.0
1908	45,067	40,920	4,147	10,136	0.0
1909	20,605	19,691	914	11,050	0.0
1910	21,501	18,593	2,908	13,958	0.0
1911	42,132	35,931	6,201	20,159	0.0
1912	27,899	23,453	4,446	24,605	0.0
1913	63,489	60,278	3,211	27,816	0.0
1914	62,667	54,887	7,780	35,596	0.0
1915	37,882	32,839	5,043	40,639	0.0
1916	29,576	26,511	3,065	43,704	0.0
1917	21,896	20,887	1,009	44,713	0.0
1918	16,684	13,250	3,434	48,147	0.0
1919	38,926	26,391	12,535	60,682	0.0
1920	54,227	39,175	15,052	75,734	0.0
1921	104,601	79,171	25,430	101,164	0.0
1922	110,991	66,515	44,476	145,640	0.0
1923	120,873	85,468	35,405	181,045	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1924	417,798	307,644	110,154	291,199	0.0
1925	161,542	120,625	40,917	332,116	0.0
1926	444,479	358,176	86,303	418,419	0.0
1927	229,373	180,294	49,079	467,498	0.0
1928	309,051	263,485	45,566	513,064	0.0
1929	238,854	169,435	69,419	582,483	0.0
1930	538,906	458,363	80,543	663,026	0.0
1931	467,533	395,282	72,251	735,277	0.0
1932	141,392	131,120	10,272	745,549	0.0
1933	166,507	162,341	4,166	749,715	0.0
1934	45,749	42,311	3,438	753,153	0.0
1935	52,603	46,247	6,356	759,509	0.0
1936	56,582	44,019	12,563	772,072	0.0
1937	58,770	52,689	6,081	778,153	0.0
1938	41,115	35,919	5,196	783,349	0.0
1939	68,749	52,962	15,787	799,136	0.0
1940	92,614	78,883	13,731	812,867	0.0
1941	178,178	153,561	24,617	837,484	0.0
1942	80,028	73,493	6,535	844,019	0.0
1943	31,438	28,643	2,795	846,814	0.0
1944	46,351	41,002	5,349	852,163	0.0
1945	50,205	46,921	3,284	855,447	0.0
1946	526,786	433,783	93,003	948,450	0.0
1947	193,921	158,005	35,916	984,366	0.0
1948	277,122	215,690	61,432	1,045,798	0.0
1949	660,722	581,674	79,048	1,124,846	0.0
1950	2,292,109	1,875,066	417,043	1,541,889	0.0
1951	699,283	556,325	142,958	1,684,847	0.1
1952	1,807,681	1,464,755	342,926	2,027,773	0.1
1953	1,550,356	1,138,776	411,580	2,439,353	0.1
1954	2,192,696	1,782,221	410,475	2,849,828	0.1
1955	3,211,266	2,693,257	518,009	3,367,837	0.1
1956	2,978,122	2,210,119	768,003	4,135,840	0.1
1957	5,270,428	4,050,625	1,219,803	5,355,643	0.2
1958	4,055,806	3,057,032	998,774	6,354,417	0.2
1959	4,018,817	2,919,494	1,099,323	7,453,740	0.2
1960	5,188,459	3,931,715	1,256,744	8,710,484	0.3
1961	5,392,717	4,114,277	1,278,440	9,988,924	0.3
1962	4,404,543	3,210,280	1,194,263	11,183,187	0.4
1963	6,043,954	4,313,843	1,730,111	12,913,298	0.4
1964	7,416,178	5,154,947	2,261,231	15,174,529	0.5
1965	9,392,706	6,644,106	2,748,600	17,923,129	0.6
1966	9,073,065	6,467,091	2,605,974	20,529,103	0.6
1967	9,223,069	6,534,051	2,689,018	23,218,121	0.7
1968	10,912,278	7,460,486	3,451,792	26,669,913	0.8
1969	11,461,584	7,778,975	3,682,609	30,352,522	1.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1970	10,491,411	7,165,909	3,325,502	33,678,024	1.1
1971	9,845,882	6,646,892	3,198,990	36,877,014	1.2
1972	10,866,514	7,082,117	3,784,397	40,661,411	1.3
1973	9,948,072	6,701,262	3,246,810	43,908,221	1.4
1974	10,527,579	7,307,912	3,219,667	47,127,888	1.5
1975	8,961,422	5,984,881	2,976,541	50,104,429	1.6
1976	8,577,773	5,682,388	2,895,385	52,999,814	1.7
1977	10,831,370	6,985,162	3,846,208	56,846,022	1.8
1978	10,274,989	6,468,454	3,806,535	60,652,557	1.9
1979	15,400,860	9,520,047	5,880,813	66,533,370	2.1
1980	27,422,290	16,976,780	10,445,510	76,978,880	2.4
1981	27,047,982	16,326,037	10,721,945	87,700,825	2.8
1982	26,796,224	17,284,519	9,511,705	97,212,530	3.1
1983	14,203,689	9,410,379	4,793,310	102,005,840	3.2
1984	18,627,318	12,027,231	6,600,087	108,605,927	3.4
1985	22,689,371	14,664,457	8,024,914	116,630,841	3.7
1986	27,310,343	17,088,287	10,222,056	126,852,897	4.0
1987	31,186,842	19,401,306	11,785,536	138,638,433	4.4
1988	41,760,318	24,918,279	16,842,039	155,480,472	4.9
1989	46,722,426	27,845,543	18,876,883	174,357,355	5.5
1990	49,497,047	28,876,994	20,620,053	194,977,408	6.1
1991	38,431,040	22,318,333	16,112,707	211,090,115	6.6
1992	44,397,986	25,873,761	18,524,225	229,614,340	7.2
1993	32,986,751	18,764,877	14,221,874	243,836,214	7.7
1994	50,389,581	28,411,051	21,978,530	265,814,744	8.4
1995	59,407,755	30,681,499	28,726,256	294,541,000	9.3
1996	62,362,796	30,589,632	31,773,164	326,314,164	10.3
1997	74,062,964	35,781,510	38,281,454	364,595,618	11.5
1998	60,170,663	28,716,267	31,454,396	396,050,014	12.5
1999	47,549,537	22,519,456	25,030,081	421,080,095	13.2
2000	60,974,939	26,882,932	34,092,007	455,172,102	14.3
2001	61,315,309	27,124,405	34,190,904	489,363,006	15.4
2002	57,549,970	25,266,281	32,283,689	521,646,695	16.4
2003	58,229,610	24,064,731	34,164,879	555,811,574	17.5
2004	76,807,052	32,312,933	44,494,119	600,305,693	18.9
2005	68,351,093	26,390,062	41,961,031	642,266,724	20.2
2006	65,365,116	26,422,449	38,942,667	681,209,391	21.4
2007	65,109,719	23,524,165	41,585,554	722,794,945	22.7
2008	68,854,996	23,032,982	45,822,014	768,616,959	24.2
2009	65,841,251	20,229,394	45,611,857	814,228,816	25.6
2010	60,795,037	17,845,731	42,949,306	857,178,122	27.0
2011	86,485,719	23,140,109	63,345,610	920,523,732	29.0
2012	104,510,715	25,252,023	79,258,692	999,782,424	31.4
2013	124,066,125	26,996,636	97,069,489	1,096,851,913	34.5
2014	157,169,180	30,185,084	126,984,096	1,223,836,009	38.5
2015	182,960,809	31,416,931	151,543,878	1,375,379,887	43.3

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	204,007,407	30,524,873	173,482,534	1,548,862,421	48.7
2017	204,501,606	25,835,176	178,666,430	1,727,528,851	54.3
2018	297,153,106	31,638,368	265,514,738	1,993,043,589	62.7
2019	274,125,428	25,252,854	248,872,574	2,241,916,163	70.5
2020	279,663,195	21,168,487	258,494,708	2,500,410,871	78.7
2021	314,452,650	13,109,856	301,342,794	2,801,753,665	88.1
2022	382,612,815	5,251,283	377,361,532	3,179,115,197	100.0
TOTAL	4,342,992,041	1,163,876,844	3,179,115,197		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2003	7,183	6,194	989	989	0.0
2004	38,772	36,609	2,163	3,152	0.0
2005	39,966	30,931	9,035	12,187	0.0
2006	2,469	1,802	667	12,854	0.0
2007	878	602	276	13,130	0.0
2008	23,109	22,903	206	13,336	0.0
2009	4,753	2,837	1,916	15,252	0.0
2010	747,319	413,128	334,191	349,443	1.0
2014	22,225	22,225		349,443	1.0
2018	88,618	68,982	19,636	369,079	1.0
2019	33,840,603	3,459,121	30,381,482	30,750,561	85.2
2020	1,962,770	138,373	1,824,397	32,574,958	90.2
2021	1,747,559	309,092	1,438,467	34,013,425	94.2
2022	2,123,767	36,694	2,087,073	36,100,498	100.0
TOTAL	40,649,991	4,549,493	36,100,498		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2003	22,684	21,948	736	736	0.0
2004	5,699	5,230	469	1,205	0.0
2007	1,760	1,354	406	1,611	0.0
2008	2,908,998	2,755,830	153,168	154,779	0.1
2011	425,873	319,977	105,896	260,675	0.2
2012	401,290	275,288	126,002	386,677	0.3
2013	524,329	428,174	96,155	482,832	0.3
2014	1,484,161	1,062,130	422,031	904,863	0.6
2015	732,103	514,192	217,911	1,122,774	0.8
2016	2,349,695	1,169,072	1,180,623	2,303,397	1.6
2017	77,621,819	28,102,869	49,518,950	51,822,347	36.1
2018	7,140,926	5,464,313	1,676,613	53,498,960	37.2
2019	74,206,213	21,797,992	52,408,221	105,907,181	73.7
2020	15,090,976	4,021,179	11,069,797	116,976,978	81.4
2021	14,002,023	1,764,227	12,237,796	129,214,774	90.0
2022	15,094,900	680,170	14,414,730	143,629,504	100.0
TOTAL	212,013,449	68,383,945	143,629,504		

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1974	574,898	502,086	72,812	72,812	11.1
1975	7,159	6,234	925	73,737	11.3
1976	1,630	1,415	215	73,952	11.3
1977	2,106	1,823	283	74,235	11.4
1978	554	478	76	74,311	11.4
1979	6,707	5,767	940	75,251	11.5
1980	28,234	24,196	4,038	79,289	12.1
1981	44,870	38,306	6,564	85,853	13.1
1982	428	369	59	85,912	13.2
1983	1,273	1,096	177	86,089	13.2
1984	1,922	1,644	278	86,367	13.2
1985	15,545	13,242	2,303	88,670	13.6
1986	1,123	952	171	88,841	13.6
1987	100	85	15	88,856	13.6
1989	40,014	33,425	6,589	95,445	14.6
1990	23,330	19,367	3,963	99,408	15.2
1992	95,013	77,811	17,202	116,610	17.9
1993	1,840	1,502	338	116,948	17.9
1994	27,142	21,972	5,170	122,118	18.7
1995	4,582	3,682	900	123,018	18.8
1996	248	198	50	123,068	18.8
1998	684	535	149	123,217	18.9
2000	72,144	55,265	16,879	140,096	21.4
2001	73,339	55,622	17,717	157,813	24.2
2002	5,527	4,136	1,391	159,204	24.4
2003	201	149	52	159,256	24.4
2004	1,509	1,096	413	159,669	24.4
2005	4,812	3,437	1,375	161,044	24.7
2006	458	322	136	161,180	24.7
2007	379,291	261,064	118,227	279,407	42.8
2008	444,898	299,012	145,886	425,293	65.1
2009	14,015	9,196	4,819	430,112	65.8
2010	2,629	1,675	954	431,066	66.0
2011	3,560	2,196	1,364	432,430	66.2
2012	295	175	120	432,550	66.2
2014	5,428	2,934	2,494	435,044	66.6
2015	44,230	22,488	21,742	456,786	69.9
2016	33,848	15,974	17,874	474,660	72.7
2017	6,680	2,874	3,806	478,466	73.2
2018	41,704	15,896	25,808	504,274	77.2
2019	106,886	34,570	72,316	576,590	88.3
2021	92,336	15,699	76,637	653,227	100.0
TOTAL	2,213,192	1,559,965	653,227		

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, 2022

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	31,771	31,917			
1914	1,141.85	1,130	1,142			
1917	1,200.00	1,165	1,200			
1918	701.79	677	702			
1919	1,973.32	1,891	1,973			
1921	2,993.63	2,831	2,994			
1923	1.00	1	1			
1926	4,047.55	3,705	4,048			
1928	1,435.71	1,297	1,436			
1929	962.33	863	962			
1935	951.47	819	951			
1937	52.56	45	53			
1939	15.58	13	16			
1940	13.75	11	14			
1941	15,225.35	12,532	15,225			
1944	2,221.48	1,786	2,221			
1945	161.26	129	161			
1946	629.70	498	630			
1948	1.00	1	1			
1950	181.23	139	181			
1954	35.07	26	35			
1956	7.72	6	8			
1959	142.79	100	143			
1960	131.99	92	132			
1962	47.49	32	47			
1963	10.00	7	10			
1972	6,120.00	3,703	6,120			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1973	7.08	4	7			
1990	260.71	147	256	4	25.31	
1998	3,274.34	1,524	2,657	617	28.13	22
2004	1,098.03	414	722	376	30.52	12
	163,100.33	153,496	162,102	998		34

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 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, 2022

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	284	286			
1905	534.24	525	534			
1906	439.95	430	440			
1907	1,303.60	1,267	1,304			
1908	371.67	359	372			
1909	542.65	521	543			
1910	24.50	23	25			
1912	1.00	1	1			
1913	308.44	290	308			
1914	406.05	379	406			
1915	104.20	97	104			
1916	83.46	77	83			
1917	271.07	249	271			
1918	13.60	12	14			
1919	364.18	331	364			
1920	372.95	337	373			
1921	422.37	380	422			
1922	3.00	3	3			
1923	214.30	190	214			
1924	233.93	207	234			
1925	186.30	164	186			
1926	648.74	566	649			
1927	81.77	71	82			
1928	1,265.69	1,092	1,266			
1929	342.53	294	343			
1930	105.29	90	105			
1931	153.25	130	153			
1932	259.70	218	260			
1933	11.55	10	12			
1934	99.17	82	99			
1935	711.79	586	712			
1936	219.39	179	219			
1937	178.48	145	178			
1938	16.54	13	17			
1939	97.49	78	97			
1940	1,167.50	926	1,168			
1941	4,651.28	3,659	4,651			
1942	570.16	445	570			
1943	210.83	163	211			
1944	372.59	286	373			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1945	869.26	661	869			
1946	288.26	217	288			
1947	1,980.20	1,480	1,980			
1948	494.28	366	494			
1949	1,215.91	892	1,216			
1950	409.99	298	410			
1951	8.42	6	8			
1952	174.36	124	174			
1953	33.53	24	34			
1954	319.31	223	319			
1955	18.46	13	18			
1956	100.07	68	100			
1957	5.20	4	5			
1958	125.16	84	125			
1959	78.61	52	79			
1960	140.63	92	141			
1961	48.55	31	49			
1962	238.74	152	239			
1963	73.00	46	73			
1964	30.64	19	31			
1965	327.04	200	325	2	23.27	
1966	1,949.99	1,177	1,913	37	23.77	2
1967	210.02	125	203	7	24.28	
1968	601.24	353	574	27	24.79	1
1969	260.06	150	244	16	25.32	1
1970	30.26	17	28	3	25.84	
1971	494.97	277	450	45	26.37	2
1972	59.23	33	54	6	26.91	
1973	350.14	190	309	41	27.46	1
1974	44.07	23	37	7	28.01	
1975	183.82	96	156	28	28.56	1
1976	51.01	26	42	9	29.12	
1977	10.01	5	8	2	29.69	
1983	289.96	170	276	14	28.07	
1992	292.64	143	232	60	32.00	2
1999	643.99	260	423	221	34.64	6
2011	87.04	20	33	55	37.52	1
	30,277.07	23,364	29,699	578		17

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 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, 2022

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, 2022

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, 2022

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, 2022

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	94			
	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, 2022

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	5,416	6,981			
1899	7,115.14	5,497	7,115			
1901	2,982.56	2,285	2,983			
1902	9,652.93	7,361	9,653			
1903	13,659.72	10,370	13,660			
1904	14,815.75	11,197	14,816			
1905	1,275.77	960	1,276			
1906	513.25	384	513			
1907	6,359.95	4,740	6,360			
1908	3,151.76	2,338	3,152			
1909	2,862.37	2,113	2,862			
1910	307.46	226	307			
1911	2,431.84	1,778	2,432			
1912	2,319.31	1,688	2,319			
1913	5,593.31	4,049	5,593			
1914	6,309.19	4,544	6,309			
1915	4,636.59	3,323	4,637			
1916	6,215.03	4,431	6,215			
1917	4,867.38	3,452	4,867			
1918	88.42	62	88			
1919	3,165.58	2,221	3,166			
1920	11,810.32	8,242	11,810			
1921	1,551.67	1,077	1,552			
1922	4,953.14	3,418	4,953			
1923	1,197.31	822	1,197			
1924	26,520.98	18,091	26,521			
1925	3,581.94	2,430	3,582			
1926	846.23	571	846			
1927	8,969.93	6,012	8,970			
1928	500.19	333	500			
1929	1,246.96	825	1,247			
1930	822.22	541	822			
1931	5,959.34	3,896	5,959			
1932	284.85	185	285			
1933	295.44	191	295			
1934	1,434.24	919	1,434			
1935	734.99	468	735			
1936	655.62	415	656			
1937	590.14	371	590			
1938	1,716.44	1,070	1,716			
1939	6,274.96	3,885	6,275			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1940	20,933.33	12,867	20,933			
1941	54,988.08	33,554	54,988			
1942	8,386.40	5,078	8,386			
1943	3,472.45	2,087	3,472			
1944	5,918.84	3,530	5,919			
1945	5,041.98	2,983	5,042			
1946	8,811.89	5,171	8,812			
1947	10,683.12	6,219	10,683			
1948	2,599.34	1,500	2,599			
1949	50,912.72	29,150	50,913			
1950	7,587.88	4,307	7,588			
1951	1,414.44	796	1,414			
1952	2,347.14	1,309	2,347			
1953	485.25	268	485			
1954	7,899.95	4,325	7,900			
1955	7,421.47	4,025	7,421			
1956	7,758.34	4,168	7,758			
1957	11,247.12	5,982	11,247			
1958	19,011.79	10,016	19,012			
1959	5,911.91	3,083	5,912			
1960	9,496.60	4,900	9,474	23	22.75	1
1961	6,128.13	3,129	6,050	79	23.00	3
1962	12,642.83	6,386	12,347	296	23.26	13
1963	10,595.86	5,293	10,233	362	23.52	15
1964	15,728.29	7,770	15,022	706	23.78	30
1965	23,533.62	11,491	22,217	1,317	24.05	55
1966	12,682.25	6,123	11,838	844	24.31	35
1967	21,327.23	10,169	19,661	1,667	24.59	68
1968	24,415.86	11,501	22,236	2,180	24.86	88
1969	23,449.66	10,912	21,097	2,353	25.13	94
1970	9,454.39	4,343	8,397	1,058	25.41	42
1971	20,918.97	9,485	18,338	2,581	25.69	100
1972	26,190.05	11,713	22,646	3,544	25.98	136
1973	25,358.45	11,190	21,635	3,724	26.26	142
1974	4,139.67	1,801	3,482	658	26.55	25
1975	7,177.74	3,077	5,949	1,229	26.85	46
1976	1,091.28	461	891	200	27.14	7
1977	6,710.04	2,793	5,400	1,310	27.44	48
1980	250.51	99	191	59	28.36	2
1982	1,631.45	1,044	1,631			
1983	2,373.67	1,500	2,374			
1985	1,137.79	700	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1987	1,947.22	1,168	1,947			
1988	7.07	4	7			
1993	1,441.13	787	1,441			
1995	797.78	421	798			
1997	1,112.78	562	1,113			
1998	50,846.74	25,164	50,163	684	25.00	27
	750,688.82	426,614	725,816	24,873		977

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 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, 2022

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-O3						
NET SALVAGE PERCENT.. 0						
1931	204.20	199	204			
1936	120.07	105	120			
1941	517.12	398	517			
1942	63.36	47	63			
1943	66.33	48	66			
1945	162.93	112	163			
1946	149.20	100	149			
1947	66.33	43	66			
1948	377.00	237	377			
1949	71.07	43	71			
1950	309.80	183	310			
1952	5,204.61	2,871	4,973	232	10.76	22
1953	1,807.46	962	1,666	141	11.22	13
1957	286.49	131	227	60	13.00	5
1962	1,101.38	407	705	396	15.13	26
1963	4,056.52	1,430	2,477	1,580	15.54	102
1964	170.93	57	99	72	15.94	5
1965	299.84	96	166	134	16.34	8
1966	50.59	15	26	25	16.73	1
1967	1,350.83	387	670	681	17.12	40
1969	2,210.03	565	979	1,231	17.86	69
1970	303.35	73	126	177	18.23	10
1972	595.45	126	218	377	18.92	20
1973	346.72	68	118	229	19.26	12
1975	403.54	69	120	284	19.91	14
1976	97.38	15	26	71	20.21	4
1978	28.40	4	7	21	20.80	1
1979	1,083.00	132	229	854	21.07	41
1980	339.25	38	66	273	21.34	13
1983	53.86	37	54			
1984	379.02	258	379			
1986	2,651.47	1,771	2,651			
1987	6,747.73	4,456	6,748			
1988	1,817.19	1,191	1,817			
1989	141.62	92	142			
1990	1,111.30	715	1,111			
1992	5,631.37	3,556	5,631			
1993	4,412.23	2,759	4,412			
1994	19,381.40	11,985	19,381			
1995	442.09	271	442			
1996	495.45	301	495			
1997	2,814.04	1,686	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, 2022

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-O3						
NET SALVAGE PERCENT.. 0						
2005	37.73	20	38			
2006	8,910.59	4,705	8,911			
2007	11,670.35	6,042	11,670			
2011	1,184.07	549	3,267	2,083-		
	89,724.69	49,355	84,969	4,756		406

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 0.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1956	11,947.50	11,948	11,948			
1967	4,088.00	3,873	4,088			
1968	19,012.74	17,796	19,013			
1972	5,152.00	4,592	5,152			
1981	3,694.10	2,913	3,606	88	6.34	14
1988	4,516.83	3,662	4,517			
1991	1,192.55	924	1,160	33	9.15	4
	49,603.72	45,708	49,483	121		18

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 0.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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, 2022

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	223	224			
1917	117.50	117	118			
1918	64.30	64	64			
1927	6,471.58	6,250	6,399	73	2.40	30
1930	1,806.23	1,725	1,766	40	3.13	13
1931	2,041.31	1,943	1,989	52	3.38	15
1932	27,123.22	25,713	26,325	798	3.64	219
1933	2,640.53	2,493	2,552	88	3.90	23
1934	538.99	507	519	20	4.16	5
1935	812.94	762	780	33	4.42	7
1936	12.64	12	12			
1938	203.24	188	192	11	5.23	2
1939	375.47	346	354	21	5.51	4
1940	962.92	883	904	59	5.79	10
1941	6,450.60	5,891	6,031	419	6.07	69
1942	592.71	539	552	41	6.37	6
1943	337.44	305	312	25	6.67	4
1944	60.01	54	55	5	6.99	1
1945	422.25	378	387	35	7.31	5
1946	631.09	562	575	56	7.65	7
1947	3,351.10	2,968	3,039	312	8.00	39
1948	2,508.33	2,209	2,262	247	8.36	30
1949	4,635.54	4,056	4,153	483	8.75	55
1950	1,157.34	1,006	1,030	127	9.15	14
1951	190.65	165	169	22	9.57	2
1952	4,042.41	3,464	3,546	496	10.02	50
1953	198.20	169	173	25	10.48	2
1954	5,400.53	4,554	4,662	738	10.97	67
1955	14,353.89	12,000	12,286	2,068	11.48	180
1956	8,390.67	6,951	7,116	1,274	12.01	106
1957	78,471.52	64,380	65,912	12,559	12.57	999
1958	2,231.51	1,812	1,855	376	13.15	29
1959	3,854.85	3,097	3,171	684	13.76	50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	3,405.26	2,706	2,770	635	14.38	44
1961	11,197.19	8,795	9,004	2,193	15.02	146
1962	2,660.99	2,065	2,114	547	15.67	35
1963	3,222.41	2,471	2,530	693	16.33	42
1964	3,157.03	2,390	2,447	710	17.01	42
1965	5,365.41	4,009	4,104	1,261	17.70	71
1966	6,572.95	4,846	4,961	1,612	18.39	88
1967	36,334.10	26,420	27,049	9,285	19.10	486
1968	22,318.73	16,003	16,384	5,935	19.81	300
1969	3,796.90	2,683	2,747	1,050	20.54	51
1970	12,470.57	8,680	8,887	3,584	21.28	168
1971	18,015.96	12,346	12,640	5,376	22.03	244
1972	1,199.64	809	828	371	22.78	16
1973	11,935.28	7,920	8,109	3,827	23.55	163
1974	5,080.37	3,315	3,394	1,686	24.33	69
1975	8,346.12	5,351	5,478	2,868	25.12	114
1976	11,480.98	7,228	7,400	4,081	25.93	157
1977	7,995.15	4,941	5,059	2,937	26.74	110
1978	11,905.30	7,218	7,390	4,515	27.56	164
1979	12,918.41	7,679	7,862	5,057	28.39	178
1980	7,570.24	4,409	4,514	3,056	29.23	105
1981	4,856.13	2,769	2,835	2,021	30.09	67
1982	73,749.17	43,306	44,337	29,412	28.47	1,033
1983	10,050.64	5,757	5,894	4,157	29.46	141
1984	9,041.47	5,082	5,203	3,839	29.99	128
1985	15,250.78	8,350	8,549	6,702	30.99	216
1986	26,754.50	14,356	14,698	12,057	31.52	383
1987	14,112.19	7,364	7,539	6,573	32.53	202
1988	3,342.10	1,695	1,735	1,607	33.52	48
1989	11,301.63	5,603	5,736	5,565	34.07	163
1990	1,090.00	524	536	554	35.07	16
1991	8,000.14	3,730	3,819	4,181	36.07	116
1992	117,309.04	52,953	54,213	63,096	37.07	1,702
1993	25,030.74	11,004	11,266	13,765	37.61	366
1994	12,460.42	5,291	5,417	7,043	38.62	182
1995	6,889.97	2,824	2,891	3,999	39.61	101
1996	12,673.77	5,004	5,123	7,551	40.62	186
1997	12,902.15	4,935	5,052	7,850	41.17	191
1998	66,382.78	24,396	24,977	41,406	42.17	982
1999	16,831.93	5,933	6,074	10,758	43.17	249
2000	2,877.07	971	994	1,883	44.17	43
2001	5,944.43	1,917	1,963	3,982	45.17	88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

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	724	741	1,614	46.17	35
2003	1,306.89	385	394	913	46.73	20
2004	373.65	104	106	267	47.72	6
2007	10,611.38	2,483	2,542	8,069	50.73	159
	868,159.56	524,565	536,830	331,330		11,659

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 1.34

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	2,262	2,283			
1964	736.08	721	736			
1965	190.55	185	191			
1966	2,343.06	2,245	2,343			
1967	2,250.24	2,130	2,250			
1968	9,977.71	9,342	9,978			
1969	2,151.32	1,993	2,151			
1970	544.69	499	545			
1971	40.03	36	40			
1972	1,214.19	1,088	1,214			
1974	700.59	614	701			
1975	4,750.87	4,111	4,751			
1978	193.66	161	190	3	5.04	1
1979	2,207.46	1,811	2,143	65	5.39	12
1980	2,203.60	1,781	2,107	96	5.75	17
1984	5,281.99	4,494	5,282			
1985	369.17	310	367	2	7.14	
1986	9,821.44	8,173	9,674	148	7.36	20
1987	241.46	198	234	7	7.79	1
1988	1,014.54	819	969	45	8.24	5
1989	31,015.80	24,729	29,269	1,746	8.52	205
1990	44,844.88	35,270	41,746	3,099	8.82	351
1995	601.90	432	511	91	10.81	8
1997	1,215.58	834	987	228	11.67	20
1999	1,575.63	1,029	1,218	358	12.47	29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	983	1,163	597	14.61	41
2019	11,416.29	1,806	2,138	9,279	18.62	498
2020	138.01	17	20	118	18.29	6
	162,216.47	129,204	146,334	15,882		1,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 0.75

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	1,952	1,965			
1907	2,420.69	2,395	2,421			
1908	8,730.25	8,616	8,730			
1911	749.15	732	749			
1914	1,738.46	1,680	1,738			
1916	77.22	74	77			
1923	35.55	33	36			
1926	1,356.81	1,252	1,357			
1927	46,464.38	42,714	46,464			
1928	2,171.63	1,988	2,172			
1929	180.25	164	180			
1930	27,529.19	25,000	27,529			
1931	2,522.76	2,282	2,523			
1932	296.56	267	297			
1933	122,819.26	110,152	122,819			
1934	4,897.35	4,373	4,897			
1935	10,855.44	9,650	10,855			
1936	1,410.95	1,249	1,411			
1937	16,622.35	14,642	16,622			
1938	2,388.88	2,094	2,389			
1939	2,797.65	2,440	2,798			
1940	797.65	692	798			
1941	11,364.66	9,809	11,365			
1942	11,633.51	9,987	11,634			
1943	1,215.69	1,038	1,216			
1944	5,838.88	4,954	5,839			
1945	48.34	41	48			
1946	1,498.10	1,255	1,480	18	11.35	2
1947	4,905.03	4,082	4,814	91	11.74	8
1948	24,941.60	20,612	24,306	635	12.15	52
1949	98,837.20	81,103	95,640	3,198	12.56	255
1950	28,199.11	22,966	27,082	1,117	12.99	86
1951	2,735.68	2,211	2,607	128	13.43	10
1952	202,177.37	162,059	191,106	11,072	13.89	797
1953	22,207.66	17,652	20,816	1,392	14.36	97
1954	200,020.82	157,616	185,866	14,154	14.84	954
1955	798,248.09	623,320	735,041	63,207	15.34	4,120
1956	81,749.31	63,239	74,574	7,176	15.85	453
1957	1,473,781.22	1,129,123	1,331,502	142,280	16.37	8,692

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1958	311,182.44	236,010	278,311	32,871	16.91	1,944
1959	299,804.72	225,024	265,356	34,448	17.46	1,973
1960	613,382.05	455,393	537,015	76,367	18.03	4,236
1961	674,919.59	495,587	584,414	90,506	18.60	4,866
1962	47,891.52	34,763	40,994	6,898	19.19	359
1963	190,718.09	136,800	161,319	29,399	19.79	1,486
1964	122,060.87	86,472	101,971	20,090	20.41	984
1965	290,969.66	203,554	240,038	50,932	21.03	2,422
1966	701,420.51	484,282	571,082	130,338	21.67	6,015
1967	720,897.81	491,032	579,042	141,856	22.32	6,356
1968	215,827.53	144,974	170,958	44,869	22.98	1,953
1969	370,389.64	245,250	289,207	81,182	23.65	3,433
1970	640,788.57	418,070	493,003	147,786	24.33	6,074
1971	875,035.93	562,272	663,051	211,985	25.02	8,473
1972	453,960.20	287,162	338,632	115,329	25.72	4,484
1973	966,619.22	601,653	709,490	257,129	26.43	9,729
1974	373,697.43	228,811	269,822	103,875	27.14	3,827
1975	486,480.16	292,793	345,272	141,208	27.87	5,067
1976	297,117.41	175,683	207,172	89,946	28.61	3,144
1977	137,471.87	79,831	94,140	43,332	29.35	1,476
1978	136,380.55	77,718	91,648	44,733	30.11	1,486
1979	287,058.05	160,465	189,226	97,832	30.87	3,169
1980	501,981.46	275,086	324,391	177,590	31.64	5,613
1981	243,613.68	130,786	154,227	89,386	32.42	2,757
1982	283,711.51	163,162	192,406	91,305	29.92	3,052
1983	319,398.12	180,396	212,729	106,669	30.43	3,505
1984	524,887.81	290,998	343,155	181,733	30.94	5,874
1985	749,802.45	404,893	477,464	272,338	31.94	8,527
1986	455,843.70	241,232	284,469	171,374	32.47	5,278
1987	565,064.08	292,873	345,366	219,698	32.99	6,660
1988	414,536.27	208,802	246,227	168,310	33.99	4,952
1989	491,903.15	242,213	285,626	206,277	34.53	5,974
1990	207,476.32	99,796	117,683	89,793	35.07	2,560
1991	360,151.18	167,902	197,996	162,155	36.07	4,496
1992	2,298,208.76	1,044,306	1,231,482	1,066,726	36.62	29,130
1993	1,177,930.89	517,818	610,629	567,302	37.61	15,084
1994	1,136,543.85	485,872	572,957	563,586	38.17	14,765
1995	971,986.45	403,569	475,903	496,084	38.73	12,809
1996	571,723.50	228,804	269,814	301,910	39.72	7,601
1997	818,847.73	317,385	374,272	444,576	40.29	11,034
1998	2,005,922.41	747,006	880,896	1,125,027	41.29	27,247
1999	1,775,496.88	638,469	752,905	1,022,592	41.86	24,429

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2000	1,018,766.50	350,659	413,509	605,257	42.86	14,122
2001	2,255,155.44	746,682	880,514	1,374,642	43.44	31,645
2002	827,071.64	262,843	309,954	517,118	44.01	11,750
2003	1,841,712.23	556,565	656,321	1,185,391	45.02	26,330
2004	339,445.60	97,964	115,523	223,923	45.60	4,911
2005	46,687.55	12,746	15,031	31,657	46.60	679
2006	317,437.09	82,216	96,952	220,485	47.20	4,671
2007	479,147.65	116,625	137,528	341,619	48.19	7,089
2008	171,988.56	39,403	46,465	125,523	48.79	2,573
2009	12,014.64	2,563	3,022	8,992	49.79	181
2010	222,615.19	44,256	52,188	170,427	50.39	3,382
2011	140,623.77	25,706	30,313	110,310	51.40	2,146
2012	28,451.16	4,780	5,637	22,814	52.00	439
2013	2,361,672.12	358,974	423,315	1,938,357	53.00	36,573
2014	9,397.12	1,286	1,516	7,881	53.61	147
2021	556,489.83	13,912	16,406	540,084	58.38	9,251
	39,074,496.81	18,596,142	21,888,205	17,186,292		455,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 1.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	61	63			
1939	130.20	125	130			
1940	199.99	191	200			
1941	188.95	179	189			
1943	115.52	108	116			
1944	207.70	193	208			
1945	83.77	78	84			
1946	174.42	160	174			
1947	163.63	149	164			
1948	277.29	252	277			
1949	89.09	80	89			
1951	7.97	7	8			
1953	18.79	16	19			
1954	5,944.35	5,181	5,944			
1955	8,508.82	7,364	8,509			
1956	7,542.08	6,480	7,542			
1957	39,702.37	33,861	39,702			
1958	13,574.54	11,491	13,575			
1959	6,469.06	5,434	6,469			
1960	9,801.88	8,168	9,756	46	8.17	6
1961	24,067.26	19,887	23,753	314	8.51	37
1962	5,498.45	4,505	5,381	118	8.85	13
1963	12,455.03	10,116	12,082	373	9.20	41
1964	5,203.12	4,187	5,001	202	9.57	21
1965	19,172.75	15,283	18,254	919	9.94	92
1966	16,408.17	12,952	15,470	938	10.32	91
1967	43,116.46	33,683	40,231	2,886	10.72	269
1968	18,626.28	14,399	17,198	1,428	11.12	128
1969	18,055.59	13,803	16,486	1,569	11.54	136
1970	32,278.33	24,400	29,143	3,135	11.96	262
1971	15,250.12	11,391	13,605	1,645	12.40	133
1972	26,308.31	19,404	23,176	3,132	12.86	244
1973	26,694.33	19,438	23,217	3,478	13.32	261
1974	12,036.90	8,649	10,330	1,707	13.79	124
1975	18,632.52	13,202	15,768	2,864	14.28	201
1976	30,467.80	21,278	25,414	5,054	14.78	342
1977	138,678.97	95,406	113,952	24,727	15.29	1,617
1978	14,832.80	10,044	11,996	2,836	15.82	179
1979	22,161.07	14,762	17,632	4,529	16.36	277
1980	41,008.38	26,865	32,087	8,921	16.90	528

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1981	13,577.55	8,739	10,438	3,140	17.46	180
1982	82,437.31	59,091	70,578	11,859	16.00	741
1983	156,845.27	110,278	131,715	25,130	16.68	1,507
1984	24,048.18	16,665	19,905	4,144	17.06	243
1985	50,677.87	34,588	41,312	9,366	17.45	537
1986	86,879.75	58,036	69,318	17,562	18.14	968
1987	86,985.91	57,132	68,238	18,748	18.55	1,011
1988	52,185.49	33,670	40,215	11,970	18.97	631
1989	411,643.09	259,253	309,650	101,993	19.69	5,180
1990	41,658.60	25,724	30,725	10,934	20.13	543
1991	297,917.74	180,181	215,207	82,711	20.58	4,019
1992	147,610.27	87,341	104,319	43,291	21.05	2,057
1993	264,883.76	152,361	181,979	82,905	21.78	3,806
1994	163,266.69	91,658	109,476	53,791	22.26	2,416
1995	349,935.44	191,485	228,708	121,227	22.75	5,329
1996	117,235.62	62,440	74,578	42,658	23.25	1,835
1997	215,121.50	110,809	132,349	82,772	24.00	3,449
1998	739,635.18	369,670	441,531	298,104	24.52	12,158
1999	555,284.44	268,813	321,068	234,216	25.04	9,354
2000	30,572.58	14,308	17,089	13,483	25.58	527
2001	311,654.86	140,712	168,065	143,590	26.12	5,497
2002	420,021.01	182,541	218,025	201,996	26.67	7,574
2003	302,736.01	126,332	150,890	151,846	27.23	5,576
2004	113,854.85	45,496	54,340	59,515	27.80	2,141
2005	92,462.88	35,275	42,132	50,331	28.37	1,774
2006	61,754.44	22,417	26,775	34,980	28.95	1,208
2007	43,243.40	14,880	17,773	25,471	29.55	862
2008	249,781.89	81,479	97,318	152,464	29.95	5,091
2012	19,034.42	4,698	5,611	13,423	32.05	419
2013	11,199.27	2,532	3,024	8,175	32.52	251
2021	3,931.62	166	198	3,733	34.09	110
	6,152,337.72	3,322,046	3,965,987	2,186,351		91,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 1.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	655	706			
1983	5,572.11	5,194	5,572			
1984	1,354.71	1,252	1,355			
1985	2,338.50	2,131	2,339			
1986	8,363.40	7,540	8,363			
1987	1,865.01	1,662	1,865			
1988	8,236.27	7,246	8,236			
1989	56,812.32	49,290	56,812			
1990	6,202.17	5,321	6,202			
1991	81,477.96	68,784	81,478			
1992	19,398.63	16,151	19,399			
1993	11,826.34	9,699	11,826			
1994	4,988.84	4,024	4,989			
1995	24,237.82	19,264	24,178	60	7.10	8
1996	53,971.10	42,049	52,774	1,197	7.51	159
1997	2,814.71	2,153	2,702	113	7.83	14
1998	270.53	203	255	16	8.18	2
2000	83,012.05	59,395	74,545	8,467	8.95	946
2001	21,876.59	15,239	19,126	2,751	9.36	294
2004	19,336.59	12,377	15,534	3,803	10.40	366
2009	239,511.48	125,791	157,876	81,636	12.21	6,686
2010	493,162.42	246,581	309,475	183,687	12.50	14,695
2011	679,759.29	322,070	404,219	275,540	12.77	21,577
2012	572,350.00	254,810	319,803	252,547	13.08	19,308
2013	629,591.21	261,973	328,793	300,798	13.33	22,565
2014	214,236.53	82,481	103,519	110,717	13.58	8,153
2015	223,230.20	78,845	98,956	124,275	13.73	9,051
	3,486,136.42	1,721,813	2,140,531	1,345,605		103,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 2.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	53	54			
1960	1,630.62	1,601	1,631			
1963	268.78	258	269			
1965	542.39	512	542			
1966	237.71	222	238			
1967	1,610.42	1,497	1,610			
1968	1,046.31	966	1,046			
1969	8,185.23	7,502	8,185			
1970	1,294.81	1,179	1,295			
1971	2,302.48	2,081	2,302			
1972	4,402.26	3,952	4,402			
1973	6,378.34	5,684	6,378			
1974	2,116.13	1,872	2,116			
1975	772.96	679	773			
1976	728.51	634	729			
1977	666.84	576	663	4	4.77	1
1978	2,372.22	2,031	2,338	34	5.03	7
1979	395.78	336	387	9	5.30	2
1980	1,489.70	1,252	1,441	49	5.58	9
1981	1,156.83	962	1,107	50	5.89	8
1982	1,410.00	1,233	1,410			
1983	4,310.08	3,728	4,291	19	6.16	3
1984	3,348.16	2,875	3,310	39	6.34	6
1985	3,634.15	3,080	3,546	89	6.75	13
1986	5,292.73	4,443	5,115	178	6.98	26
1987	1,466.52	1,213	1,396	70	7.42	9
1988	1,617.48	1,317	1,516	101	7.87	13
1989	7,215.84	5,777	6,650	566	8.34	68
1990	11,462.74	9,053	10,421	1,041	8.65	120
1991	14,888.28	11,537	13,281	1,608	9.15	176
1992	14,350.24	10,898	12,545	1,805	9.66	187
1993	10,561.54	7,851	9,038	1,524	10.18	150

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1994	9,905.10	7,199	8,287	1,618	10.71	151
1995	3,879.74	2,763	3,181	699	11.11	63
1996	7,818.56	5,428	6,248	1,570	11.67	135
	140,637.24	114,068	129,565	11,072		1,147
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.7	0.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

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 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	11,795	11,963			
1992	2,199.99	2,154	2,200			
1993	1,383.30	1,338	1,383			
1996	24,385.78	22,942	24,386			
1997	494.25	459	494			
2015	100,388.74	39,905	42,940	57,449	11.37	5,053
	210,010.97	147,789	152,562	57,449		5,053

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1904	298.00	290	298			
1905	222.17	216	222			
1930	410.41	363	410			
1931	548.08	483	548			
1932	10,677.87	9,359	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	107	123			
1936	533.10	458	528	5	10.53	
1937	100.54	86	99	1	10.87	
1938	223.29	190	219	4	11.22	
1939	178.56	151	174	4	11.59	
1940	285.78	240	277	9	11.96	1
1941	249.96	209	241	9	12.34	1
1942	57.82	48	55	2	12.74	
1943	19.44	16	18	1	13.14	
1945	36.92	30	35	2	14.00	
1946	59.80	48	55	4	14.44	
1947	160.11	128	148	12	14.90	1
1948	235.63	187	216	20	15.37	1
1949	51.03	40	46	5	15.85	
1950	2,077.70	1,625	1,875	203	16.35	12
1951	1,726.56	1,339	1,545	182	16.85	11
1952	360.18	277	320	41	17.37	2
1953	287.05	219	253	34	17.91	2
1954	1,145.40	864	997	148	18.45	8
1955	877.98	655	756	122	19.01	6
1956	3,133.21	2,315	2,671	462	19.58	24
1957	1,794.30	1,312	1,514	280	20.16	14
1958	5,277.55	3,817	4,404	873	20.75	42
1959	1,136.57	813	938	198	21.36	9
1960	1,431.64	1,012	1,168	264	21.98	12
1961	1,139.60	796	918	221	22.60	10
1962	1,739.80	1,201	1,386	354	23.24	15
1963	534.64	364	420	115	23.89	5
1964	1,024.78	689	795	230	24.55	9
1965	2,424.42	1,609	1,857	568	25.22	23
1966	1,904.74	1,247	1,439	466	25.89	18
1967	14,200.26	9,168	10,579	3,622	26.58	136
1968	36,083.66	22,959	26,491	9,592	27.28	352
1969	18,362.30	11,512	13,283	5,079	27.98	182
1970	11,282.03	6,965	8,037	3,245	28.70	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1971	6,080.40	3,695	4,263	1,817	29.42	62
1972	15,534.05	9,289	10,718	4,816	30.15	160
1973	18,498.57	10,880	12,554	5,945	30.89	192
1974	38,364.70	22,180	25,593	12,772	31.64	404
1975	49,272.90	27,993	32,300	16,973	32.39	524
1976	37,863.68	21,128	24,379	13,485	33.15	407
1977	13,898.67	7,613	8,784	5,114	33.92	151
1978	19,181.60	10,307	11,893	7,289	34.70	210
1979	24,833.70	13,082	15,095	9,739	35.49	274
1980	27,735.34	14,319	16,522	11,213	36.28	309
1981	38,526.40	19,479	22,476	16,050	37.08	433
1982	41,644.61	22,771	26,274	15,370	33.57	458
1983	29,660.39	15,815	18,248	11,412	34.58	330
1984	47,020.30	24,620	28,408	18,612	35.03	531
1985	51,245.11	26,135	30,156	21,089	36.03	585
1986	70,214.20	35,107	40,508	29,706	36.50	814
1987	74,675.20	36,322	41,910	32,765	37.49	874
1988	61,590.79	29,323	33,835	27,756	37.96	731
1989	64,488.00	29,813	34,400	30,088	38.96	772
1990	63,293.80	28,596	32,996	30,298	39.44	768
1991	76,971.45	33,944	39,167	37,805	39.93	947
1992	69,790.71	29,801	34,386	35,405	40.93	865
1993	74,877.76	31,149	35,941	38,936	41.42	940
1994	94,389.03	37,926	43,761	50,628	42.43	1,193
1995	63,758.76	24,898	28,729	35,030	42.92	816
1996	64,141.55	24,136	27,849	36,292	43.92	826
1997	72,745.02	26,523	30,604	42,141	44.43	948
1998	147,067.21	51,532	59,461	87,607	45.43	1,928
1999	227,532.44	76,997	88,843	138,689	45.94	3,019
2000	113,292.57	36,707	42,355	70,938	46.94	1,511
2001	143,018.46	44,279	51,092	91,927	47.94	1,918
2002	79,103.65	23,510	27,127	51,976	48.47	1,072
2003	48,457.78	13,704	15,812	32,645	49.46	660
2004	457,077.76	123,457	142,452	314,626	49.99	6,294
2005	156,879.83	40,083	46,250	110,630	50.99	2,170
2006	18,899.98	4,585	5,290	13,610	51.52	264
2007	23,188.64	5,282	6,095	17,094	52.53	325
2008	111,323.88	23,890	27,566	83,758	53.07	1,578
2009	31,652.25	6,324	7,297	24,355	54.07	450
2010	18,984.06	3,535	4,079	14,905	54.62	273
2011	16,496.41	2,827	3,262	13,234	55.61	238
2012	11,716.78	1,833	2,115	9,602	56.62	170

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2013	7,230.17	1,030	1,188	6,042	57.17	106
2014	96,772.18	12,338	14,236	82,536	58.17	1,419
2015	3,854.69	436	503	3,352	58.73	57
2016	108,433.77	10,648	12,286	96,148	59.72	1,610
2017	1,733.31	145	167	1,566	60.29	26
2018	88,813.28	6,110	7,050	81,763	60.86	1,343
2019	734.26	39	45	689	61.86	11
2020	180,290.57	6,941	8,009	172,282	62.44	2,759
2021	19,208.11	449	518	18,690	62.60	299
	3,544,568.84	1,197,014	1,380,979	2,163,590		46,033

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.0 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	443	445			
1924	49,481.98	48,928	49,482			
1925	9,550.78	9,377	9,551			
1926	1,437.54	1,401	1,438			
1927	12,634.65	12,228	12,635			
1928	169.18	163	169			
1929	1,786.94	1,705	1,787			
1930	6,130.68	5,808	6,131			
1931	886.67	834	887			
1932	690.68	645	691			
1933	4,845.58	4,493	4,846			
1934	599.15	551	599			
1937	206.12	186	206			
1939	941.28	835	941			
1941	1,497.83	1,309	1,492	6	6.32	1
1942	1,321.59	1,146	1,306	15	6.66	2
1943	3,799.03	3,267	3,723	76	7.00	11
1944	480.46	410	467	13	7.34	2
1945	7,388.06	6,253	7,127	261	7.68	34
1946	24,241.93	20,354	23,198	1,044	8.02	130
1947	1,212.46	1,010	1,151	61	8.36	7
1948	11,813.70	9,758	11,121	692	8.70	80
1949	155,416.10	127,286	145,070	10,346	9.05	1,143

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	255,596	291,308	23,466	9.40	2,496
1951	117,565.93	94,641	107,864	9,702	9.75	995
1952	14,011.46	11,181	12,743	1,268	10.10	126
1953	64,035.02	50,652	57,729	6,306	10.45	603
1954	82,747.60	64,858	73,920	8,828	10.81	817
1955	21,708.32	16,859	19,215	2,494	11.17	223
1956	33,265.27	25,594	29,170	4,095	11.53	355
1957	17,019.75	12,972	14,784	2,235	11.89	188
1958	16,398.95	12,378	14,107	2,291	12.26	187
1959	36,119.98	26,996	30,768	5,352	12.63	424
1960	28,812.28	21,321	24,300	4,512	13.00	347
1961	30,404.90	22,269	25,380	5,024	13.38	375
1962	27,753.65	20,116	22,927	4,827	13.76	351
1963	14,913.85	10,696	12,190	2,723	14.14	193
1964	4,880.13	3,463	3,947	933	14.52	64
1965	18,536.25	13,009	14,827	3,710	14.91	249
1966	5,038.93	3,496	3,984	1,054	15.31	69
1967	4,718.58	3,237	3,689	1,029	15.70	66
1968	4,278.86	2,900	3,305	974	16.11	60
1969	8,771.59	5,875	6,696	2,076	16.51	126
1970	5,741.53	3,799	4,330	1,412	16.92	83
1971	36,049.81	23,548	26,838	9,212	17.34	531
1973	11,871.49	7,555	8,611	3,261	18.18	179
1974	25,525.37	16,025	18,264	7,261	18.61	390
1975	87,663.74	54,281	61,865	25,799	19.04	1,355
1976	4,598.73	2,807	3,199	1,400	19.48	72
1977	8,040.17	4,835	5,511	2,530	19.93	127
1978	13,389.00	7,932	9,040	4,349	20.38	213
1979	6,024.51	3,515	4,006	2,018	20.83	97
1980	2,625.97	1,508	1,719	907	21.29	43
1981	3,896.41	2,201	2,509	1,388	21.76	64
1982	4,195.18	2,854	3,253	942	19.02	50
1984	107,312.77	71,063	80,992	26,321	19.64	1,340
1985	3,250.91	2,109	2,404	847	20.30	42
1987	11,800.00	7,456	8,498	3,302	20.68	160
1989	18,115.32	11,045	12,588	5,527	21.45	258
1990	3,722.71	2,226	2,537	1,186	21.85	54
1993	4,421.64	2,491	2,839	1,583	22.86	69
1995	3,605.96	1,934	2,204	1,402	23.78	59
1996	28,053.64	14,720	16,777	11,277	24.01	470
1998	37,254.30	18,530	21,119	16,135	24.76	652
1999	24,770.91	11,935	13,603	11,168	25.28	442

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	11,213	12,780	11,180	25.58	437
2001	34,304.98	15,561	17,735	16,570	25.90	640
2002	6,262.15	2,734	3,116	3,146	26.45	119
2003	8,507.00	3,583	4,084	4,423	26.80	165
2004	14,150.50	5,734	6,535	7,615	27.16	280
2005	14,063.28	5,464	6,227	7,836	27.55	284
2006	17,523.06	6,505	7,414	10,109	27.95	362
2007	55,195.64	19,506	22,231	32,964	28.36	1,162
2008	20,558.92	6,887	7,849	12,710	28.79	441
2011	27,987.49	7,758	8,842	19,146	29.99	638
2013	103,921.61	24,484	27,905	76,017	30.82	2,466
2014	188,343.09	40,343	45,980	142,363	31.18	4,566
2019	56,478.77	5,399	6,153	50,325	33.13	1,519
2020	20,252.13	1,408	1,605	18,647	33.47	557
2021	8,253.67	350	399	7,855	33.84	232
	2,263,831.38	1,417,203	1,598,283	665,548		30,342
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	2,606	2,693			
1930	189.29	179	189			
1933	847.72	786	848			
1936	544.45	494	544			
1938	32.84	29	33			
1952	9,309.40	7,429	9,309			
1956	5,775.22	4,443	5,601	174	11.53	15
1957	65,555.21	49,966	62,990	2,565	11.89	216
1958	3,928.05	2,965	3,738	190	12.26	15
1959	1,740.26	1,301	1,640	100	12.63	8
1960	10,837.04	8,019	10,109	728	13.00	56
1961	15,330.33	11,228	14,155	1,176	13.38	88
1962	44,412.35	32,190	40,581	3,832	13.76	278
1963	61,579.91	44,165	55,677	5,903	14.14	417
1964	33,613.04	23,852	30,069	3,544	14.52	244
1965	24,530.54	17,216	21,703	2,827	14.91	190

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1966	16,505.84	11,452	14,437	2,069	15.31	135
1967	43,814.66	30,057	37,892	5,923	15.70	377
1968	27,948.53	18,944	23,882	4,067	16.11	252
1969	34,014.41	22,783	28,722	5,293	16.51	321
1970	109,477.63	72,430	91,309	18,168	16.92	1,074
1971	28,682.10	18,735	23,618	5,064	17.34	292
1972	14,929.02	9,629	12,139	2,790	17.75	157
1973	43,388.65	27,613	34,811	8,578	18.18	472
1974	6,679.10	4,193	5,286	1,393	18.61	75
1975	2,388.78	1,479	1,865	524	19.04	28
1976	325.75	199	251	75	19.48	4
1977	310.42	187	236	75	19.93	4
1978	5,350.19	3,169	3,995	1,355	20.38	66
1979	1,782.45	1,040	1,311	471	20.83	23
1980	6,278.95	3,605	4,545	1,734	21.29	81
1981	51,214.65	28,926	36,466	14,749	21.76	678
1982	55,560.11	37,803	47,657	7,903	19.02	416
1983	28,861.79	19,381	24,433	4,429	19.32	229
1984	5,806.34	3,845	4,847	959	19.64	49
1985	10,388.00	6,740	8,497	1,891	20.30	93
1986	10,162.46	6,492	8,184	1,978	20.64	96
1987	22,171.50	14,010	17,662	4,510	20.68	218
1988	9,500.30	5,900	7,438	2,062	21.06	98
1989	21,764.75	13,270	16,729	5,036	21.45	235
1990	17,697.49	10,583	13,342	4,356	21.85	199
1991	2,527.62	1,481	1,867	661	22.26	30
1992	778.74	447	564	215	22.69	9
1993	14,187.04	7,993	10,076	4,111	22.86	180
1994	30,706.90	16,889	21,291	9,416	23.32	404
1995	14,521.42	7,786	9,815	4,706	23.78	198
1996	64,620.77	33,907	42,745	21,876	24.01	911
1997	90,222.73	46,014	58,008	32,215	24.50	1,315
1998	90,466.61	44,998	56,727	33,740	24.76	1,363
1999	26,987.42	13,003	16,392	10,595	25.28	419
2000	22,242.63	10,410	13,123	9,119	25.58	356
2001	27,792.71	12,607	15,893	11,900	25.90	459
2002	74,704.50	32,616	41,118	33,587	26.45	1,270
2003	35,723.93	15,047	18,969	16,755	26.80	625
2004	12,600.58	5,106	6,437	6,164	27.16	227
2005	1,094.30	425	536	559	27.55	20
2006	2,275.29	845	1,065	1,210	27.95	43
2007	50,329.62	17,786	22,422	27,908	28.36	984

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2008	4,380.00	1,467	1,849	2,531	28.79	88
2009	6,511.91	2,066	2,605	3,907	29.06	134
2010	2,023.74	602	759	1,265	29.52	43
2014	1,151,949.73	246,748	311,065	840,885	31.18	26,969
2017	18,705.63	2,716	3,424	15,282	32.38	472
2019	87,261.18	8,342	10,516	76,745	33.13	2,316
2020	35,549.59	2,471	3,115	32,435	33.47	969
	2,728,712.39	1,115,729	1,404,439	1,324,273		47,003
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	263	266			
1926	212.80	207	213			
1928	13,724.13	13,189	13,724			
1929	894.16	853	894			
1931	38.28	36	38			
1937	572.62	516	573			
1938	4,600.60	4,111	4,601			
1946	12.36	10	12			
1948	432.79	357	433			
1949	6,857.71	5,616	6,858			
1950	1,464.38	1,189	1,464			
1951	23,781.96	19,144	23,782			
1953	8.07	6	8			
1954	1,809.10	1,418	1,809			
1955	0.60			1	11.17	
1956	768.66	591	769			
1957	123.78	94	124			
1958	1,865.14	1,408	1,852	13	12.26	1
1960	2,255.90	1,669	2,195	61	13.00	5
1961	2,692.32	1,972	2,594	99	13.38	7
1962	2,889.36	2,094	2,754	135	13.76	10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1963	2,147.00	1,540	2,025	122	14.14	9
1964	1,552.28	1,101	1,448	104	14.52	7
1965	251.74	177	233	19	14.91	1
1966	898.68	624	821	78	15.31	5
1967	2,957.44	2,029	2,669	289	15.70	18
1968	6,310.72	4,277	5,625	685	16.11	43
1969	8,455.01	5,663	7,448	1,007	16.51	61
1970	1,245.94	824	1,084	162	16.92	10
1971	15,473.04	10,107	13,293	2,180	17.34	126
1972	1,369.67	883	1,161	208	17.75	12
1973	1,726.18	1,099	1,445	281	18.18	15
1974	486.52	305	401	85	18.61	5
1975	909.12	563	740	169	19.04	9
1976	1,641.93	1,002	1,318	324	19.48	17
1978	1,522.09	902	1,186	336	20.38	16
1981	1,579.82	892	1,173	407	21.76	19
1985	1,166.22	757	996	171	20.30	8
1986	57,181.74	36,528	48,043	9,139	20.64	443
1987	5,760.94	3,640	4,787	973	20.68	47
1989	3,798.31	2,316	3,046	752	21.45	35
1990	1,768.35	1,057	1,390	378	21.85	17
1991	2,041.00	1,196	1,573	468	22.26	21
1992	2,626.45	1,506	1,981	646	22.69	28
1995	422.40	226	297	125	23.78	5
1996	825.00	433	569	256	24.01	11
1997	2,848.85	1,453	1,911	938	24.50	38
1998	2,075.00	1,032	1,357	718	24.76	29
2003	2,542.54	1,071	1,409	1,134	26.80	42
2005	5,268.60	2,047	2,692	2,576	27.55	94
2006	3,944.55	1,464	1,926	2,019	27.95	72
2007	1,852.48	655	861	991	28.36	35
2011	2,856.60	792	1,042	1,815	29.99	61
2012	17,301.02	4,450	5,853	11,448	30.32	378
2016	21,621.02	3,654	4,806	16,815	31.96	526
2017	68,032.91	9,878	12,992	55,041	32.38	1,700

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2018	210,544.81	25,392	33,397	177,148	32.81	5,399
2020	11,411.86	793	1,043	10,369	33.47	310
2021	8,525.00	361	475	8,050	33.84	238
	561,832.66	201,051	253,099	308,734		9,933
	5,554,376.43	2,733,983	3,255,821	2,298,555		87,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.3	1.57

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1924	117,571.16	102,996	109,463	8,108	9.05	896
1925	19,800.70	17,278	18,363	1,438	9.30	155
1926	327,198.12	284,440	302,301	24,897	9.54	2,610
1927	31,359.10	27,154	28,859	2,500	9.79	255
1928	128,058.00	110,428	117,362	10,696	10.05	1,064
1929	141,368.72	121,403	129,026	12,342	10.31	1,197
1930	317,243.29	271,310	288,347	28,897	10.57	2,734
1931	181,921.52	154,908	164,635	17,286	10.84	1,595
1932	18,290.56	15,504	16,478	1,813	11.12	163
1933	10,354.34	8,737	9,286	1,069	11.40	94
1934	20,618.76	17,317	18,404	2,214	11.69	189
1935	14,661.59	12,253	13,022	1,639	11.99	137
1936	7,204.47	5,991	6,367	837	12.30	68
1937	10,422.89	8,622	9,163	1,259	12.61	100
1938	7,840.11	6,450	6,855	985	12.94	76
1939	20,686.92	16,926	17,989	2,698	13.27	203
1940	20,301.69	16,517	17,554	2,748	13.61	202
1941	30,987.66	25,058	26,631	4,356	13.97	312
1942	29,019.48	23,323	24,788	4,232	14.33	295
1943	4,262.57	3,404	3,618	645	14.71	44
1944	5,525.61	4,383	4,658	867	15.10	57
1945	9,691.56	7,634	8,113	1,578	15.50	102
1946	356,998.33	279,191	296,722	60,276	15.91	3,789
1947	60,243.26	46,767	49,704	10,540	16.33	645
1948	122,728.43	94,534	100,470	22,258	16.77	1,327
1949	137,234.26	104,862	111,447	25,788	17.22	1,498
1950	1,730,340.32	1,311,511	1,393,865	336,475	17.67	19,042
1951	359,990.17	270,536	287,524	72,466	18.14	3,995
1952	667,601.20	497,223	528,445	139,156	18.63	7,469
1953	741,524.27	547,304	581,671	159,853	19.12	8,361
1954	1,389,720.92	1,016,025	1,079,825	309,896	19.63	15,787
1955	1,192,201.82	863,118	917,316	274,886	20.15	13,642
1956	1,778,586.11	1,274,730	1,354,775	423,811	20.68	20,494
1957	1,512,458.82	1,072,817	1,140,183	372,276	21.22	17,544
1958	3,014,210.21	2,115,312	2,248,140	766,070	21.77	35,189
1959	1,810,011.78	1,256,347	1,335,237	474,774	22.33	21,262
1960	2,919,433.23	2,003,198	2,128,986	790,447	22.91	34,502
1961	1,730,998.94	1,173,998	1,247,717	483,281	23.49	20,574
1962	1,885,991.43	1,263,614	1,342,961	543,031	24.09	22,542
1963	2,309,279.58	1,528,235	1,624,198	685,081	24.69	27,747
1964	2,274,337.44	1,485,802	1,579,101	695,237	25.31	27,469
1965	2,877,640.64	1,855,474	1,971,986	905,655	25.93	34,927

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1966	3,010,623.56	1,915,238	2,035,503	975,121	26.56	36,714
1967	3,183,527.04	1,996,899	2,122,291	1,061,236	27.21	39,002
1968	3,575,028.13	2,210,654	2,349,469	1,225,559	27.86	43,990
1969	3,950,839.39	2,407,325	2,558,489	1,392,350	28.52	48,820
1970	3,335,439.99	2,001,731	2,127,427	1,208,013	29.19	41,384
1971	3,165,425.05	1,870,196	1,987,632	1,177,793	29.87	39,431
1972	3,069,858.98	1,785,154	1,897,250	1,172,609	30.55	38,383
1973	2,865,864.17	1,639,418	1,742,363	1,123,501	31.24	35,964
1974	3,100,807.41	1,743,677	1,853,169	1,247,639	31.95	39,050
1975	2,234,563.29	1,235,133	1,312,691	921,872	32.65	28,235
1976	1,977,182.62	1,073,373	1,140,774	836,409	33.37	25,065
1977	2,480,072.76	1,321,581	1,404,568	1,075,505	34.10	31,540
1978	2,362,710.10	1,235,414	1,312,990	1,049,720	34.83	30,138
1979	4,439,600.77	2,276,982	2,419,962	2,019,639	35.56	56,795
1980	9,369,751.94	4,709,237	5,004,947	4,364,805	36.31	120,209
1981	6,464,961.75	3,182,895	3,382,760	3,082,202	37.06	83,168
1982	6,936,270.59	3,820,498	4,060,401	2,875,870	33.03	87,068
1983	1,658,802.90	897,744	954,117	704,686	33.49	21,042
1984	2,318,429.39	1,222,740	1,299,520	1,018,909	34.50	29,534
1985	3,039,180.05	1,572,776	1,671,536	1,367,644	34.96	39,120
1986	4,863,918.39	2,467,952	2,622,923	2,240,995	35.44	63,233
1987	2,064,058.88	1,018,407	1,082,356	981,703	36.45	26,933
1988	4,171,695.45	2,014,929	2,141,453	2,030,242	36.93	54,975
1989	3,555,762.97	1,679,742	1,785,219	1,770,544	37.42	47,315
1990	3,311,108.41	1,517,150	1,612,417	1,698,691	38.43	44,202
1991	3,115,957.41	1,393,768	1,481,288	1,634,670	38.92	42,001
1992	2,423,898.39	1,057,304	1,123,696	1,300,203	39.43	32,975
1993	1,063,584.25	451,811	480,182	583,402	39.94	14,607
1994	867,827.63	356,156	378,520	489,307	40.94	11,952
1995	5,074,747.21	2,023,809	2,150,891	2,923,856	41.46	70,522
1996	4,984,833.22	1,928,632	2,049,738	2,935,096	41.99	69,900
1997	1,933,305.11	719,769	764,966	1,168,339	42.99	27,177
1998	2,319,366.82	835,436	887,896	1,431,471	43.52	32,892
1999	1,116,076.65	388,171	412,546	703,531	44.07	15,964
2000	2,569,138.76	861,175	915,251	1,653,888	44.62	37,066
2001	5,869,358.33	1,880,542	1,998,628	3,870,730	45.61	84,866
2002	1,049,656.52	322,769	343,037	706,620	46.17	15,305
2003	3,324,609.45	978,765	1,040,225	2,284,384	46.73	48,885
2004	1,756,382.94	493,895	524,908	1,231,475	47.29	26,041
2005	1,026,274.87	274,836	292,094	734,181	47.86	15,340
2006	2,689,388.61	678,802	721,426	1,967,962	48.86	40,278
2007	918,972.70	219,359	233,133	685,839	49.44	13,872

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2008	2,253,044.55	506,484	538,288	1,714,757	50.01	34,288
2009	2,518,614.96	530,420	563,727	1,954,888	50.60	38,634
2010	2,200,572.12	431,752	458,863	1,741,709	51.20	34,018
2011	1,838,526.20	334,060	355,037	1,483,489	51.79	28,644
2012	2,621,357.99	437,767	465,256	2,156,102	52.39	41,155
2013	3,403,370.04	517,312	549,796	2,853,574	53.00	53,841
2014	4,918,603.37	672,865	715,117	4,203,487	53.61	78,409
2015	9,555,095.16	1,167,633	1,240,953	8,314,142	53.85	154,394
2016	12,496,511.71	1,332,128	1,415,777	11,080,735	54.48	203,391
2017	23,576,599.91	2,152,544	2,287,710	21,288,890	54.74	388,909
2018	19,147,932.48	1,439,925	1,530,343	17,617,590	55.38	318,122
2019	10,719,011.45	637,781	677,830	10,041,182	55.32	181,511
2020	11,038,834.41	474,670	504,476	10,534,358	55.64	189,331
2021	24,801,847.07	659,729	701,156	24,100,691	54.99	438,274
2022	2,154,307.08	20,250	21,522	2,132,786	52.97	40,264
	296,199,011.33	96,319,798	102,368,057	193,830,954		4,324,491
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1901	2,776.38	2,635	2,442	335	3.72	90
1903	551.17	519	481	70	4.26	16
1904	357.52	335	310	47	4.51	10
1905	1,653.59	1,546	1,433	221	4.76	46
1906	4,401.21	4,100	3,799	602	4.99	121
1907	11,495.59	10,674	9,891	1,604	5.22	307
1908	23,450.30	21,700	20,109	3,341	5.45	613
1909	466.21	430	398	68	5.67	12
1910	9,208.74	8,466	7,845	1,364	5.89	232
1911	1,083.10	992	919	164	6.11	27
1912	1,090.39	996	923	167	6.32	26
1913	2,412.15	2,196	2,035	377	6.54	58
1914	451.09	409	379	72	6.76	11
1915	191.97	174	161	31	6.98	4
1916	301.96	272	252	50	7.20	7
1917	305.97	275	255	51	7.42	7
1918	1,469.78	1,316	1,220	250	7.65	33
1919	3,172.90	2,830	2,622	550	7.88	70
1920	8,457.54	7,518	6,967	1,491	8.11	184

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1921	43,430.06	38,468	35,647	7,783	8.34	933
1922	27,793.14	24,527	22,729	5,065	8.58	590
1923	42,465.98	37,341	34,603	7,863	8.81	893
1924	49,641.94	43,488	40,299	9,343	9.05	1,032
1925	49,217.85	42,947	39,798	9,420	9.30	1,013
1926	13,967.43	12,142	11,252	2,716	9.54	285
1927	37,697.15	32,642	30,249	7,449	9.79	761
1928	10,586.07	9,129	8,460	2,126	10.05	212
1929	2,657.26	2,282	2,115	543	10.31	53
1930	107,214.55	91,691	84,968	22,247	10.57	2,105
1931	237,410.22	202,157	187,334	50,076	10.84	4,620
1932	7,106.30	6,024	5,582	1,524	11.12	137
1933	12,543.49	10,585	9,809	2,735	11.40	240
1934	2,764.56	2,322	2,152	613	11.69	52
1935	3,019.47	2,524	2,339	681	11.99	57
1936	21,786.11	18,115	16,787	4,999	12.30	406
1937	4,383.12	3,626	3,360	1,023	12.61	81
1938	3,637.64	2,993	2,774	864	12.94	67
1939	2,654.94	2,172	2,013	642	13.27	48
1940	12,659.51	10,299	9,544	3,116	13.61	229
1941	6,163.32	4,984	4,619	1,545	13.97	111
1942	5,175.94	4,160	3,855	1,321	14.33	92
1943	1,871.50	1,494	1,384	487	14.71	33
1944	2,362.95	1,874	1,737	626	15.10	41
1945	1,900.42	1,497	1,387	513	15.50	33
1946	74,463.46	58,234	53,964	20,499	15.91	1,288
1947	15,106.46	11,727	10,867	4,239	16.33	260
1948	8,573.89	6,604	6,120	2,454	16.77	146
1949	15,122.62	11,555	10,708	4,415	17.22	256
1950	9,186.36	6,963	6,452	2,734	17.67	155
1951	14,592.87	10,967	10,163	4,430	18.14	244
1952	177,727.06	132,369	122,663	55,064	18.63	2,956
1953	423,119.54	312,296	289,397	133,722	19.12	6,994
1954	7,591.01	5,550	5,143	2,448	19.63	125
1955	105,136.66	76,116	70,535	34,602	20.15	1,717
1956	634,874.34	455,021	421,657	213,217	20.68	10,310
1957	1,597,876.93	1,133,406	1,050,300	547,577	21.22	25,805
1958	178,022.84	124,933	115,772	62,250	21.77	2,859
1959	1,139,785.85	791,137	733,128	406,658	22.33	18,211
1960	636,481.45	436,728	404,705	231,776	22.91	10,117
1961	1,292,444.90	876,562	812,289	480,156	23.49	20,441
1962	1,015,841.47	680,614	630,709	385,133	24.09	15,987

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1963	1,795,714.00	1,188,368	1,101,232	694,482	24.69	28,128
1964	2,989,125.04	1,952,765	1,809,580	1,179,545	25.31	46,604
1965	2,317,555.85	1,494,337	1,384,766	932,790	25.93	35,973
1966	2,080,836.35	1,323,745	1,226,682	854,154	26.56	32,159
1967	2,239,324.71	1,404,639	1,301,645	937,680	27.21	34,461
1968	3,357,767.61	2,076,309	1,924,065	1,433,702	27.86	51,461
1969	3,066,668.06	1,868,582	1,731,570	1,335,098	28.52	46,813
1970	2,482,727.08	1,489,984	1,380,732	1,101,995	29.19	37,752
1971	2,268,488.38	1,340,268	1,241,994	1,026,494	29.87	34,365
1972	3,297,353.95	1,917,444	1,776,849	1,520,505	30.55	49,771
1973	1,215,319.47	695,224	644,247	571,072	31.24	18,280
1974	545,018.45	306,480	284,008	261,011	31.95	8,169
1975	614,921.50	339,892	314,970	299,952	32.65	9,187
1976	409,372.36	222,240	205,944	203,428	33.37	6,096
1977	611,485.62	325,848	301,955	309,530	34.10	9,077
1978	580,270.32	303,412	281,165	299,106	34.83	8,588
1979	1,015,149.65	520,650	482,474	532,676	35.56	14,980
1980	1,098,282.05	551,997	511,522	586,760	36.31	16,160
1981	3,055,776.18	1,504,450	1,394,137	1,661,639	37.06	44,836
1982	4,832,870.81	2,661,945	2,466,760	2,366,111	33.03	71,635
1983	851,728.59	460,956	427,157	424,572	33.49	12,678
1984	1,857,907.52	979,860	908,013	949,895	34.50	27,533
1985	1,833,018.39	948,587	879,033	953,986	34.96	27,288
1986	1,670,976.65	847,854	785,686	885,291	35.44	24,980
1987	2,023,205.07	998,249	925,053	1,098,152	36.45	30,128
1988	1,973,736.88	953,315	883,414	1,090,323	36.93	29,524
1989	1,595,844.68	753,877	698,600	897,245	37.42	23,978
1990	1,292,105.03	592,043	548,632	743,473	38.43	19,346
1991	833,707.70	372,917	345,573	488,135	38.92	12,542
1992	2,818,317.93	1,229,350	1,139,209	1,679,109	39.43	42,585
1993	859,068.96	364,932	338,174	520,895	39.94	13,042
1994	1,534,802.96	629,883	583,697	951,106	40.94	23,232
1995	1,210,085.12	482,582	447,197	762,888	41.46	18,401
1996	8,877,962.49	3,434,884	3,183,024	5,694,939	41.99	135,626
1997	7,741,263.69	2,882,072	2,670,746	5,070,517	42.99	117,946
1998	3,546,575.35	1,277,476	1,183,806	2,362,769	43.52	54,292
1999	442,609.80	153,940	142,652	299,957	44.07	6,806
2000	8,085,781.31	2,710,354	2,511,620	5,574,162	44.62	124,925
2001	2,153,091.68	689,851	639,268	1,513,823	45.61	33,191
2002	5,045,522.89	1,551,498	1,437,736	3,607,787	46.17	78,141
2003	1,732,337.82	510,000	472,605	1,259,733	46.73	26,958
2004	2,012,716.84	565,976	524,476	1,488,241	47.29	31,471

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2005	2,723,450.38	729,340	675,862	2,047,589	47.86	42,783
2006	1,310,986.92	330,893	306,631	1,004,356	48.86	20,556
2007	913,985.03	218,168	202,171	711,814	49.44	14,398
2008	2,762,741.08	621,064	575,525	2,187,216	50.01	43,736
2009	546,773.93	115,151	106,708	440,066	50.60	8,697
2010	2,403,355.65	471,538	436,963	1,966,393	51.20	38,406
2011	1,323,280.74	240,440	222,810	1,100,471	51.79	21,249
2012	2,645,827.17	441,853	409,454	2,236,373	52.39	42,687
2013	4,758,784.25	723,335	670,297	4,088,487	53.00	77,141
2014	15,721,513.58	2,150,703	1,993,004	13,728,509	53.61	256,081
2015	16,761,300.12	2,048,231	1,898,046	14,863,254	53.85	276,012
2016	11,976,625.36	1,276,708	1,183,094	10,793,531	54.48	198,119
2017	7,148,999.24	652,704	604,845	6,544,154	54.74	119,550
2018	61,134,032.76	4,597,279	4,260,187	56,873,845	55.38	1,026,974
2019	7,636,254.30	454,357	421,042	7,215,213	55.32	130,427
2020	8,964,217.77	385,461	357,197	8,607,020	55.64	154,691
2021	2,992,916.89	79,612	73,775	2,919,142	54.99	53,085
2022	2,280,710.65	21,439	19,867	2,260,844	52.97	42,682
	262,001,506.80	68,244,959	63,240,954	198,760,553		4,220,251
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1903	540.00	508	540			
1904	277.35	260	277			
1905	16.97	16	17			
1906	175.06	163	175			
1908	16.89	16	17			
1909	59.21	55	59			
1910	473.21	435	473			
1911	4.15	4	4			
1912	75.33	69	75			
1913	939.15	855	939			
1915	258.28	234	258			
1916	85.24	77	85			
1918	99.76	89	100			
1919	146.01	130	146			
1921	55.11	49	55			
1923	9,498.38	8,352	9,377	121	8.81	14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1924	1,058.00	927	1,041	17	9.05	2
1925	6,269.98	5,471	6,143	127	9.30	14
1926	4,571.75	3,974	4,462	110	9.54	12
1927	8,174.36	7,078	7,947	228	9.79	23
1928	26,149.73	22,550	25,318	832	10.05	83
1929	89.92	77	86	3	10.31	
1930	197.07	169	190	7	10.57	1
1931	5.85	5	6			
1932	56,207.31	47,645	53,494	2,714	11.12	244
1933	178.58	151	170	9	11.40	1
1934	13.03	11	12	1	11.69	
1935	88.35	74	83	5	11.99	
1936	601.02	500	561	40	12.30	3
1937	1.18	1	1			
1938	76.96	63	71	6	12.94	
1939	363.28	297	333	30	13.27	2
1940	515.02	419	470	45	13.61	3
1941	420.28	340	382	39	13.97	3
1942	980.48	788	885	96	14.33	7
1944	530.55	421	473	58	15.10	4
1945	860.61	678	761	99	15.50	6
1946	4,399.12	3,440	3,862	537	15.91	34
1947	4,376.05	3,397	3,814	562	16.33	34
1948	2,292.31	1,766	1,983	310	16.77	18
1949	66,744.12	51,000	57,260	9,484	17.22	551
1950	1,038.54	787	884	155	17.67	9
1951	20,218.41	15,194	17,059	3,159	18.14	174
1952	5,371.79	4,001	4,492	880	18.63	47
1953	32,103.51	23,695	26,604	5,500	19.12	288
1954	25,737.28	18,817	21,127	4,610	19.63	235
1955	8,836.05	6,397	7,182	1,654	20.15	82
1956	38,373.56	27,503	30,879	7,494	20.68	362
1957	51,981.85	36,872	41,398	10,584	21.22	499
1958	23,045.84	16,173	18,158	4,888	21.77	225
1959	63,757.25	44,255	49,687	14,070	22.33	630
1960	64,082.77	43,971	49,369	14,714	22.91	642
1961	153,720.00	104,256	117,054	36,666	23.49	1,561
1962	215,901.83	144,654	162,411	53,491	24.09	2,220
1963	473,450.35	313,320	351,781	121,669	24.69	4,928
1964	552,763.87	361,115	405,443	147,321	25.31	5,821
1965	345,133.89	222,539	249,856	95,277	25.93	3,674
1966	750,654.75	477,537	536,156	214,499	26.56	8,076

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1967	411,396.20	258,052	289,729	121,667	27.21	4,471
1968	543,727.35	336,219	377,491	166,236	27.86	5,967
1969	464,445.98	282,996	317,735	146,711	28.52	5,144
1970	355,389.21	213,283	239,464	115,925	29.19	3,971
1971	284,632.17	168,166	188,809	95,823	29.87	3,208
1972	158,616.45	92,237	103,559	55,057	30.55	1,802
1973	328,028.38	187,649	210,684	117,345	31.24	3,756
1974	326,954.46	183,856	206,425	120,530	31.95	3,772
1975	118,964.29	65,756	73,828	45,137	32.65	1,382
1976	263,879.78	143,255	160,840	103,040	33.37	3,088
1977	117,577.19	62,655	70,346	47,231	34.10	1,385
1978	357,583.92	186,973	209,925	147,659	34.83	4,239
1979	163,338.99	83,773	94,056	69,283	35.56	1,948
1980	225,997.29	113,586	127,529	98,468	36.31	2,712
1981	259,329.84	127,676	143,349	115,981	37.06	3,130
1982	244,947.29	134,917	151,479	93,469	33.03	2,830
1983	355,618.15	192,461	216,086	139,532	33.49	4,166
1984	139,368.83	73,503	82,526	56,843	34.50	1,648
1985	405,344.87	209,766	235,515	169,829	34.96	4,858
1986	652,341.08	330,998	371,629	280,712	35.44	7,921
1987	152,548.22	75,267	84,506	68,042	36.45	1,867
1988	173,808.20	83,949	94,254	79,554	36.93	2,154
1989	395,413.43	186,793	209,722	185,691	37.42	4,962
1990	89,218.21	40,880	45,898	43,320	38.43	1,127
1991	536,454.71	239,956	269,411	267,043	38.92	6,861
1992	1,308,617.95	570,819	640,889	667,729	39.43	16,935
1993	701,571.16	298,027	334,611	366,960	39.94	9,188
1995	2,001.35	798	896	1,105	41.46	27
1996	514,785.42	199,170	223,619	291,167	41.99	6,934
1997	771,001.14	287,044	322,280	448,722	42.99	10,438
1998	1,033,727.04	372,348	418,055	615,672	43.52	14,147
1999	389,181.56	135,357	151,973	237,209	44.07	5,383
2000	3,613,736.05	1,211,324	1,360,018	2,253,718	44.62	50,509
2001	449,531.96	144,030	161,710	287,822	45.61	6,311
2002	1,550,902.59	476,903	535,444	1,015,458	46.17	21,994
2003	356,816.99	105,047	117,942	238,875	46.73	5,112
2004	4,258,994.42	1,197,629	1,344,642	2,914,353	47.29	61,627
2005	6,360,418.54	1,703,320	1,912,408	4,448,010	47.86	92,938
2006	2,594,946.92	654,965	735,364	1,859,583	48.86	38,059
2007	1,045,151.13	249,478	280,102	765,049	49.44	15,474
2008	168,475.91	37,873	42,522	125,954	50.01	2,519
2009	3,190,353.72	671,888	754,364	2,435,989	50.60	48,142

UGI UTILITIES, INC. - GAS DIVISION

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RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2010	953,450.15	187,067	210,030	743,420	51.20	14,520
2011	2,263,165.55	411,217	461,695	1,801,470	51.79	34,784
2012	504,730.78	84,290	94,637	410,094	52.39	7,828
2013	946,351.29	143,845	161,502	784,849	53.00	14,808
2014	488,691.30	66,853	75,059	413,632	53.61	7,716
2015	2,366,373.85	289,171	324,668	2,041,706	53.85	37,915
2016	9,566,157.00	1,019,752	1,144,930	8,421,227	54.48	154,575
2017	7,610,909.52	694,876	780,174	6,830,735	54.74	124,785
2018	5,201,117.33	391,124	439,136	4,761,982	55.38	85,987
2019	4,082,347.39	242,900	272,717	3,809,631	55.32	68,865
2020	10,222,144.44	439,552	493,508	9,728,636	55.64	174,850
2021	69,953.72	1,861	2,089	67,864	54.99	1,234
2022	687,870.47	6,466	7,260	680,611	52.97	12,849
	83,822,457.68	18,393,256	20,650,987	63,171,471		1,265,354
	642,022,975.81	182,958,013	186,259,998	455,762,978		9,810,096

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.5 1.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1917	346.81	325	9-	356	4.00	89
1918	2,471.60	2,317	65-	2,536	4.04	628
1919	10,850.19	10,166	284-	11,134	4.07	2,736
1920	12,844.69	12,026	336-	13,181	4.11	3,207
1921	15,675.37	14,668	410-	16,085	4.14	3,885
1922	36,052.62	33,715	942-	36,994	4.17	8,871
1923	24,079.53	22,505	629-	24,708	4.20	5,883
1924	82,930.84	77,461	2,164-	85,095	4.23	20,117
1925	29,170.31	27,234	761-	29,931	4.25	7,043
1926	57,092.41	53,268	1,488-	58,580	4.28	13,687
1927	37,844.25	35,293	986-	38,830	4.30	9,030
1928	31,086.54	28,972	809-	31,896	4.33	7,366
1929	55,097.15	51,324	1,434-	56,531	4.35	12,996
1930	24,759.46	23,052	644-	25,403	4.37	5,813
1931	4,619.52	4,299	120-	4,740	4.39	1,080
1932	3,304.67	3,073	86-	3,391	4.41	769
1933	164.71	153	4-	169	4.43	38
1934	486.45	452	13-	499	4.45	112
1935	3,798.25	3,527	99-	3,897	4.46	874
1936	6,338.58	5,882	164-	6,503	4.48	1,452
1937	3,450.74	3,200	89-	3,540	4.50	787
1938	3,058.42	2,835	79-	3,138	4.51	696
1939	11,853.17	10,981	307-	12,160	4.53	2,684
1940	7,326.44	6,784	190-	7,516	4.54	1,656
1941	17,368.73	16,073	449-	17,818	4.55	3,916
1942	621.35	575	16-	637	4.57	139
1943	1,161.96	1,074	30-	1,192	4.58	260
1944	3,371.06	3,114	87-	3,458	4.59	753
1945	380.02	351	10-	390	4.61	85
1946	9,325.50	8,601	240-	9,566	4.62	2,071
1947	17,139.31	15,798	441-	17,581	4.63	3,797
1948	30,843.09	28,410	794-	31,637	4.64	6,818
1949	20,421.13	18,796	525-	20,946	4.65	4,505
1950	45,691.07	42,024	1,174-	46,865	4.66	10,057
1951	45,598.38	41,907	1,171-	46,769	4.67	10,015
1952	60,154.79	55,240	1,543-	61,698	4.68	13,183
1953	92,599.39	84,963	2,373-	94,973	4.69	20,250
1954	54,239.30	49,723	1,389-	55,628	4.70	11,836
1955	68,424.30	62,671	1,751-	70,175	4.71	14,899
1956	80,406.41	73,591	2,056-	82,462	4.71	17,508
1957	86,162.19	78,782	2,201-	88,363	4.72	18,721

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1958	69,495.13	63,479	1,773-	71,268	4.73	15,067
1959	76,708.55	69,994	1,955-	78,664	4.74	16,596
1960	6,107.66	5,567	156-	6,263	4.75	1,319
1961	51.47	47	1-	53	4.75	11
1962	3,517.27	3,199	89-	3,607	4.76	758
1968	307.52	278	8-	315	4.80	66
2012	5,999.39	4,088	114-	6,114	4.91	1,245
2015	124.83	75	2-	127	4.92	26
2016	9,527.55	5,425	152-	9,679	4.92	1,967
2019	393,183.77	163,761	4,575-	397,758	4.90	81,175
2020	63,026.26	21,315	595-	63,622	4.89	13,011
	1,726,660.10	1,352,433	37,780-	1,764,440		381,553
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1910	837.53	790	490	348	3.66	95
1911	7,777.24	7,331	4,545	3,232	3.72	869
1912	4,333.74	4,082	2,531	1,803	3.77	478
1923	258.52	242	150	108	4.20	26
1943	481.31	445	276	205	4.58	45
1952	83,411.73	76,597	47,487	35,925	4.68	7,676
	97,100.07	89,487	55,478	41,622		9,189
	1,823,760.17	1,441,920	17,698	1,806,062		390,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 21.43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	18,463.36	12,095	11,992	6,472	23.11	280
1973	47,926.87	30,902	30,638	17,289	23.80	726
1974	11,603.34	7,360	7,297	4,306	24.50	176
1975	46,298.14	28,878	28,631	17,667	25.21	701
1976	493,878.08	302,811	300,220	193,658	25.92	7,471
1977	448,111.53	269,871	267,562	180,549	26.65	6,775
1978	668,378.96	395,139	391,759	276,620	27.39	10,099
1979	530,323.05	307,667	305,035	225,288	28.13	8,009
1980	1,139,798.12	648,329	642,783	497,016	28.89	17,204
1981	1,418,433.34	790,720	783,955	634,478	29.65	21,399
1982	2,015,785.94	1,208,262	1,197,925	817,861	27.07	30,213
1983	2,395,453.50	1,400,382	1,388,402	1,007,052	28.07	35,876
1984	3,313,293.29	1,900,505	1,884,246	1,429,047	28.62	49,932
1985	3,455,934.71	1,943,963	1,927,332	1,528,602	29.17	52,403
1986	4,392,980.63	2,405,157	2,384,581	2,008,400	30.17	66,569
1987	7,585,099.16	4,065,613	4,030,832	3,554,267	30.73	115,661
1988	10,758,959.68	5,641,998	5,593,731	5,165,229	31.29	165,076
1989	13,166,807.56	6,749,306	6,691,566	6,475,242	31.86	203,240
1990	14,878,224.87	7,397,453	7,334,168	7,544,057	32.86	229,582
1991	8,974,485.39	4,353,523	4,316,279	4,658,207	33.44	139,300
1992	7,043,063.25	3,329,960	3,301,472	3,741,591	34.01	110,014
1993	5,217,339.82	2,385,368	2,364,961	2,852,379	35.02	81,450
1994	9,420,048.87	4,188,154	4,152,324	5,267,724	35.60	147,970
1995	15,218,159.45	6,571,201	6,514,984	8,703,175	36.19	240,486
1996	9,304,297.11	3,870,588	3,837,475	5,466,822	37.20	146,958
1997	14,070,036.43	5,668,818	5,620,321	8,449,715	37.79	223,597
1998	9,915,843.96	3,838,423	3,805,585	6,110,259	38.79	157,522
1999	10,489,247.26	3,918,783	3,885,258	6,603,989	39.40	167,614
2000	10,935,780.80	3,936,881	3,903,201	7,032,580	40.00	175,814
2001	11,035,662.15	3,796,268	3,763,791	7,271,871	41.00	177,363
2002	10,164,885.10	3,354,412	3,325,715	6,839,170	41.61	164,364
2003	14,319,317.39	4,523,472	4,484,774	9,834,544	42.23	232,881
2004	13,359,758.72	4,003,920	3,969,667	9,390,092	43.23	217,212
2005	14,344,796.14	4,091,136	4,056,136	10,288,660	43.85	234,633
2006	15,015,470.63	4,039,162	4,004,607	11,010,864	44.85	245,504
2007	14,162,130.30	3,600,014	3,569,216	10,592,914	45.48	232,914
2008	12,007,625.26	2,855,413	2,830,985	9,176,640	46.48	197,432
2009	11,561,904.84	2,575,992	2,553,954	9,007,950	47.10	191,252
2010	12,010,232.40	2,492,123	2,470,803	9,539,429	47.74	199,820
2011	16,830,388.17	3,212,921	3,185,435	13,644,954	48.74	279,954
2012	22,409,535.68	3,930,633	3,897,006	18,512,529	49.38	374,899
2013	30,067,736.14	4,768,743	4,727,946	25,339,790	50.38	502,973

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,416,025.78	4,771,808	4,730,985	28,685,041	51.02	562,231
2015	31,728,792.05	3,997,828	3,963,627	27,765,165	52.02	533,740
2016	44,370,272.81	4,871,856	4,830,177	39,540,095	52.67	750,714
2017	39,816,707.04	3,722,862	3,691,013	36,125,694	53.32	677,526
2018	51,472,452.51	3,963,379	3,929,472	47,542,980	53.98	880,752
2019	73,645,075.34	4,403,976	4,366,300	69,278,775	54.98	1,260,072
2020	61,227,156.06	2,632,768	2,610,245	58,616,911	55.64	1,053,503
2021	54,991,993.03	1,435,291	1,423,012	53,568,981	55.97	957,102
2022	152,849,907.65	1,345,079	1,333,572	151,516,336	56.00	2,705,649
	908,181,881.66	155,957,166	154,622,955	753,558,927		15,244,607
PNG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1973	361,477.68	233,074	251,464	110,014	23.80	4,622
1974	563,862.54	357,675	385,896	177,966	24.50	7,264
1975	1,581,474.53	986,413	1,064,243	517,231	25.21	20,517
1976	1,080,707.31	662,614	714,896	365,811	25.92	14,113
1977	1,332,440.84	802,449	865,764	466,677	26.65	17,511
1978	1,740,749.89	1,029,114	1,110,314	630,436	27.39	23,017
1979	1,917,223.73	1,112,277	1,200,038	717,185	28.13	25,495
1980	2,061,259.53	1,172,465	1,264,975	796,284	28.89	27,563
1981	1,516,775.33	845,542	912,257	604,518	29.65	20,388
1982	1,543,555.81	925,207	998,208	545,348	27.07	20,146
1983	800,805.79	468,151	505,089	295,716	28.07	10,535
1984	1,020,829.10	585,548	631,749	389,080	28.62	13,595
1985	1,286,960.30	723,915	781,034	505,927	29.17	17,344
1986	1,981,051.35	1,084,626	1,170,206	810,846	30.17	26,876
1987	3,224,484.51	1,728,324	1,864,693	1,359,791	30.73	44,250
1988	5,790,700.60	3,036,643	3,276,242	2,514,459	31.29	80,360
1989	4,312,386.07	2,210,529	2,384,945	1,927,441	31.86	60,497
1990	4,770,833.57	2,372,058	2,559,219	2,211,614	32.86	67,304
1991	2,244,969.24	1,089,035	1,174,963	1,070,007	33.44	31,998
1992	2,720,177.31	1,286,100	1,387,577	1,332,601	34.01	39,183
1993	2,645,706.27	1,209,617	1,305,059	1,340,647	35.02	38,282
1994	5,361,090.86	2,383,541	2,571,608	2,789,482	35.60	78,356
1995	5,644,905.27	2,437,470	2,629,793	3,015,113	36.19	83,313
1996	6,568,132.30	2,732,343	2,947,932	3,620,201	37.20	97,317
1997	9,987,663.09	4,024,029	4,341,535	5,646,128	37.79	149,408

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1998	7,471,788.27	2,892,329	3,120,541	4,351,247	38.79	112,174
1999	5,229,881.16	1,953,884	2,108,050	3,121,831	39.40	79,234
2000	4,066,911.50	1,464,088	1,579,608	2,487,303	40.00	62,183
2001	7,159,177.68	2,462,757	2,657,075	4,502,103	41.00	109,807
2002	3,217,350.62	1,061,726	1,145,499	2,071,852	41.61	49,792
2003	4,333,361.98	1,368,909	1,476,919	2,856,443	42.23	67,640
2004	8,735,817.44	2,618,124	2,824,701	5,911,117	43.23	136,736
2005	6,593,121.90	1,880,358	2,028,723	4,564,399	43.85	104,091
2006	3,978,054.85	1,070,097	1,154,530	2,823,524	44.85	62,955
2007	5,603,623.84	1,424,441	1,536,833	4,066,791	45.48	89,419
2008	4,650,281.87	1,105,837	1,193,090	3,457,192	46.48	74,380
2009	5,594,837.58	1,246,530	1,344,884	4,249,953	47.10	90,233
2010	4,094,359.80	849,580	916,614	3,177,746	47.74	66,564
2011	5,586,262.94	1,066,418	1,150,561	4,435,702	48.74	91,007
2012	8,985,299.52	1,576,022	1,700,374	7,284,925	49.38	147,528
2013	5,729,559.92	908,708	980,407	4,749,153	50.38	94,267
2014	8,098,899.63	1,156,523	1,247,776	6,851,124	51.02	134,283
2015	15,595,812.91	1,965,072	2,120,121	13,475,692	52.02	259,048
2016	18,072,576.90	1,984,369	2,140,941	15,931,636	52.67	302,480
2017	21,047,313.72	1,967,924	2,123,198	18,924,116	53.32	354,916
2018	22,673,592.04	1,745,867	1,883,620	20,789,972	53.98	385,142
2019	27,288,395.57	1,631,846	1,760,603	25,527,793	54.98	464,311
2020	17,352,719.70	746,167	805,041	16,547,678	55.64	297,406
2021	18,723,432.87	488,682	527,240	18,196,193	55.97	325,106
2022	38,729,223.29	340,817	367,708	38,361,515	56.00	685,027
	350,671,880.32	72,475,834	78,194,360	272,477,520		5,664,983
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1951	700.33	580	642	59	11.55	5
1967	7,582.05	5,337	5,904	1,678	19.84	85
1968	14,097.34	9,790	10,830	3,267	20.47	160
1969	11,677.33	7,998	8,848	2,829	21.11	134
1970	25,609.65	17,288	19,125	6,484	21.77	298
1971	363,246.74	241,585	267,260	95,986	22.44	4,277
1972	567,306.88	371,626	411,122	156,185	23.11	6,758
1973	453,757.41	292,574	323,668	130,089	23.80	5,466
1974	640,158.51	406,072	449,229	190,930	24.50	7,793

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1975	592,379.51	369,485	408,753	183,626	25.21	7,284
1976	363,241.57	222,714	246,384	116,858	25.92	4,508
1977	653,924.92	393,820	435,675	218,250	26.65	8,189
1978	544,169.06	321,707	355,898	188,272	27.39	6,874
1979	496,911.12	288,283	318,921	177,990	28.13	6,327
1980	739,462.82	420,614	465,316	274,147	28.89	9,489
1981	847,969.37	472,709	522,948	325,022	29.65	10,962
1982	763,586.41	457,694	506,337	257,249	27.07	9,503
1983	887,294.15	518,712	573,840	313,454	28.07	11,167
1984	1,414,722.15	811,485	897,728	516,994	28.62	18,064
1985	1,608,000.53	904,500	1,000,629	607,372	29.17	20,822
1986	1,900,374.47	1,040,455	1,151,033	749,341	30.17	24,837
1987	1,491,764.77	799,586	884,565	607,200	30.73	19,759
1988	2,128,618.73	1,116,248	1,234,881	893,738	31.29	28,563
1989	2,208,281.58	1,131,965	1,252,269	956,013	31.86	30,007
1990	2,318,543.79	1,152,780	1,275,296	1,043,248	32.86	31,748
1991	2,739,395.10	1,328,881	1,470,113	1,269,283	33.44	37,957
1992	2,188,648.38	1,034,793	1,144,769	1,043,879	34.01	30,693
1993	3,427,948.25	1,567,258	1,733,824	1,694,124	35.02	48,376
1994	3,499,369.78	1,555,820	1,721,170	1,778,199	35.60	49,949
1995	3,840,986.00	1,658,538	1,834,805	2,006,181	36.19	55,435
1996	4,774,825.21	1,986,327	2,197,431	2,577,394	37.20	69,285
1997	4,901,865.25	1,974,962	2,184,858	2,717,007	37.79	71,898
1998	5,712,225.04	2,211,202	2,446,205	3,266,020	38.79	84,197
1999	3,407,107.19	1,272,895	1,408,176	1,998,931	39.40	50,734
2000	4,961,363.34	1,786,091	1,975,914	2,985,449	40.00	74,636
2001	2,519,391.19	866,671	958,780	1,560,612	41.00	38,064
2002	4,186,622.42	1,381,585	1,528,418	2,658,205	41.61	63,884
2003	4,407,122.60	1,392,210	1,540,172	2,866,951	42.23	67,889
2004	4,625,951.48	1,386,398	1,533,742	3,092,209	43.23	71,529
2005	4,745,603.46	1,353,446	1,497,288	3,248,315	43.85	74,078
2006	6,358,070.08	1,710,321	1,892,091	4,465,979	44.85	99,576
2007	5,421,474.34	1,378,139	1,524,606	3,896,869	45.48	85,683
2008	4,924,113.54	1,170,954	1,295,401	3,628,712	46.48	78,070
2009	4,348,271.33	968,795	1,071,757	3,276,514	47.10	69,565
2010	6,229,343.69	1,292,589	1,429,963	4,799,380	47.74	100,532
2011	7,178,085.64	1,370,297	1,515,930	5,662,155	48.74	116,171
2012	5,190,501.72	910,414	1,007,171	4,183,330	49.38	84,717
2013	5,557,948.25	881,491	975,175	4,582,774	50.38	90,964
2014	7,534,533.85	1,075,931	1,190,279	6,344,254	51.02	124,348
2015	14,031,151.57	1,767,925	1,955,818	12,075,334	52.02	232,129
2016	12,524,269.87	1,375,165	1,521,316	11,002,954	52.67	208,904

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2017	13,234,045.48	1,237,383	1,368,890	11,865,155	53.32	222,527
2018	16,666,657.69	1,283,333	1,419,724	15,246,934	53.98	282,455
2019	7,895,698.71	472,163	522,344	7,373,355	54.98	134,110
2020	4,708,757.56	202,477	223,996	4,484,762	55.64	80,603
2021	11,548,800.73	301,424	333,459	11,215,342	55.97	200,381
2022	29,748,890.58	261,790	289,613	29,459,278	56.00	526,059
	244,082,420.51	52,193,275	57,740,301	186,342,120		3,898,477
	1,502,936,182.49	280,626,275	290,557,616	1,212,378,567		24,808,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.9	1.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1879	659.47	659	659			
1880	174.07	174	174			
1881	398.46	398	398			
1882	65.48	65	65			
1885	1.97	2	2			
1887	47.25	46	45	2	1.72	1
1888	200.21	194	190	10	2.05	5
1889	26.46	26	26			
1890	168.88	162	159	10	2.72	4
1891	6.71	6	6	1	3.07	
1893	203.32	192	188	15	3.73	4
1894	1.05	1	1			
1895	58.16	55	54	4	4.36	1
1896	182.14	170	167	15	4.66	3
1897	64.00	59	58	6	4.96	1
1898	217.03	201	197	20	5.26	4
1899	1,059.11	975	957	102	5.56	18
1901	1,688.66	1,540	1,512	177	6.15	29
1902	796.91	723	710	87	6.45	13
1903	2,592.08	2,342	2,299	293	6.74	43
1904	6,405.05	5,762	5,656	749	7.03	107
1905	2,647.75	2,371	2,327	320	7.31	44
1906	4,348.23	3,877	3,806	542	7.58	72
1907	2,832.23	2,515	2,469	363	7.85	46
1908	6,096.37	5,390	5,291	805	8.11	99
1909	6,199.36	5,458	5,358	842	8.37	101
1910	8,516.29	7,467	7,330	1,186	8.62	138
1911	18,353.37	16,029	15,735	2,619	8.86	296
1912	11,855.25	10,313	10,124	1,732	9.10	190
1913	18,972.95	16,442	16,140	2,833	9.33	304
1914	49,882.86	43,055	42,264	7,619	9.57	796
1915	23,110.42	19,874	19,509	3,601	9.79	368
1916	18,757.18	16,070	15,775	2,982	10.01	298
1917	3,711.15	3,168	3,110	601	10.22	59
1918	3,925.13	3,339	3,278	647	10.43	62
1919	5,058.20	4,287	4,208	850	10.64	80
1920	2,229.75	1,883	1,848	381	10.84	35
1921	8,995.14	7,572	7,433	1,562	11.03	142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1922	13,696.94	11,491	11,280	2,417	11.22	215
1923	14,286.12	11,944	11,725	2,561	11.41	224
1924	41,701.83	34,753	34,115	7,587	11.59	655
	280,192.99	241,050	236,649	43,544		4,457
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,105.76	995	834	272	7.03	39
1906	474.40	423	355	120	7.58	16
1911	694.84	607	509	186	8.86	21
1912	2,740.98	2,384	1,998	743	9.10	82
1914	323.12	279	234	89	9.57	9
1915	4,151.12	3,570	2,992	1,159	9.79	118
1916	115.80	99	83	33	10.01	3
1923	142.48	119	100	43	11.41	4
1924	16.64	14	12	5	11.59	
1928	50.38	41	34	16	12.27	1
1939	122.80	98	82	41	13.83	3
1940	29.32	23	19	10	13.95	1
1943	24.50	19	16	9	14.30	1
	9,992.14	8,671	7,268	2,724		298
	290,185.13	249,721	243,917	46,268		4,755

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	396,626	398,720	923,368	3.50	263,819
	1,322,088.00	396,626	398,720	923,368		263,819
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	19.95

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, 2022

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						
1971	57,501.80	37,070	35,600	21,902	16.70	1,311
1972	26,722.83	16,978	16,305	10,418	17.14	608
1973	7,231.90	4,527	4,347	2,884	17.58	164
1974	42,244.97	26,048	25,015	17,230	18.02	956
1975	33,101.31	20,100	19,303	13,799	18.46	748
1976	54,258.87	32,428	31,142	23,117	18.91	1,222
1977	23,327.13	13,718	13,174	10,153	19.36	524
1978	29,092.93	16,831	16,163	12,930	19.81	653
1979	27,807.93	15,815	15,188	12,620	20.27	623
1980	89,221.77	49,870	47,892	41,330	20.73	1,994
1981	156,404.27	85,857	82,452	73,953	21.20	3,488
1982	150,886.55	103,267	99,171	51,715	18.67	2,770
1983	32,250.68	21,782	20,918	11,333	18.98	597
1984	74,196.67	49,415	47,455	26,742	19.31	1,385
1985	165,115.81	108,349	104,052	61,064	19.65	3,108
1986	180,678.88	116,719	112,090	68,589	20.00	3,429
1987	135,733.31	86,245	82,824	52,909	20.37	2,597
1988	143,982.27	89,903	86,337	57,645	20.75	2,778
1989	312,995.53	191,866	184,256	128,740	21.15	6,087
1990	128,519.94	77,690	74,609	53,911	21.26	2,536
1991	182,507.62	108,081	103,794	78,713	21.69	3,629
1992	267,601.74	155,905	149,721	117,880	21.85	5,395
1993	82,155.80	46,780	44,925	37,231	22.31	1,669
1994	172,563.32	96,394	92,571	79,993	22.52	3,552
1995	378,939.88	206,333	198,149	180,791	23.01	7,857
1996	871,947.19	464,399	445,979	425,968	23.25	18,321
1997	282,713.43	147,068	141,235	141,479	23.52	6,015
1998	484,554.34	245,766	236,018	248,536	23.81	10,438
1999	141,263.40	69,713	66,948	74,315	24.12	3,081
2000	624,421.06	299,223	287,355	337,066	24.45	13,786
2001	409,129.27	190,900	183,328	225,801	24.58	9,186
2002	252,684.52	113,961	109,441	143,244	24.95	5,741
2003	2,138,845.02	934,248	897,192	1,241,653	25.14	49,390
2004	1,172,940.79	492,635	473,095	699,845	25.55	27,391
2005	868,118.86	350,894	336,976	531,143	25.79	20,595
2006	845,457.48	327,868	314,864	530,594	26.05	20,368
2007	721,471.80	267,233	256,634	464,838	26.34	17,648
2008	1,453,682.81	512,278	491,959	961,724	26.65	36,087
2009	534,320.41	178,890	171,795	362,526	26.82	13,517
2010	571,647.87	180,755	173,586	398,062	27.03	14,727
2011	2,451,008.26	727,214	698,370	1,752,638	27.26	64,293
2012	2,391,035.01	660,404	634,210	1,756,825	27.52	63,838

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, 2022

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						
2013	910,623.12	231,845	222,649	687,974	27.81	24,738
2014	1,491,883.76	347,460	333,679	1,158,205	28.00	41,364
2015	4,992,592.68	1,048,444	1,006,859	3,985,734	28.21	141,288
2016	3,625,803.48	676,575	649,740	2,976,064	28.34	105,013
2017	3,129,390.85	506,023	485,952	2,643,438	28.51	92,720
2018	1,735,568.44	235,864	226,509	1,509,060	28.61	52,746
2019	5,127,541.33	556,338	534,272	4,593,270	28.76	159,710
2020	2,498,124.04	199,850	191,923	2,306,201	28.75	80,216
2021	5,811,259.60	287,657	276,248	5,535,012	28.80	192,188
2022	24,472,772.62	420,932	404,236	24,068,536	28.57	842,441
	72,965,845.15	12,452,408	11,958,502	61,007,343		2,186,526
PNG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1957	2,382.51	1,832	1,646	736	10.86	68
1958	18,492.98	14,059	12,633	5,860	11.27	520
1959	6,536.74	4,914	4,415	2,121	11.67	182
1960	20,145.04	14,967	13,449	6,696	12.08	554
1961	16,382.26	12,029	10,809	5,574	12.49	446
1962	20,207.60	14,661	13,174	7,034	12.90	545
1963	44,509.81	31,905	28,668	15,841	13.31	1,190
1964	46,802.32	33,130	29,769	17,033	13.73	1,241
1965	94,791.64	66,254	59,533	35,259	14.15	2,492
1966	78,679.88	54,289	48,782	29,898	14.57	2,052
1967	94,154.02	64,125	57,620	36,534	14.99	2,437
1968	137,395.10	92,347	82,979	54,416	15.41	3,531
1969	368,941.83	244,601	219,787	149,155	15.84	9,416
1970	316,667.40	207,047	186,043	130,625	16.27	8,029
1971	158,380.43	102,105	91,747	66,634	16.70	3,990
1972	55,833.85	35,472	31,873	23,960	17.14	1,398
1973	145,411.08	91,022	81,788	63,623	17.58	3,619
1974	55,117.75	33,986	30,538	24,580	18.02	1,364
1975	25,827.68	15,683	14,092	11,736	18.46	636
1976	46,409.84	27,737	24,923	21,487	18.91	1,136
1977	197,964.25	116,421	104,610	93,354	19.36	4,822
1978	7,636.14	4,418	3,970	3,666	19.81	185
1979	26,541.30	15,095	13,564	12,978	20.27	640
1980	106,614.34	59,591	53,546	53,069	20.73	2,560

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, 2022

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						
1981	429,200.14	235,605	211,704	217,496	21.20	10,259
1982	311,081.07	212,904	191,306	119,775	18.67	6,415
1983	212,863.04	143,768	129,183	83,680	18.98	4,409
1984	53,355.65	35,535	31,930	21,426	19.31	1,110
1985	99,397.85	65,225	58,608	40,790	19.65	2,076
1986	127,145.66	82,136	73,804	53,342	20.00	2,667
1987	250,624.08	159,247	143,092	107,532	20.37	5,279
1988	114,930.53	71,763	64,483	50,448	20.75	2,431
1989	192,557.55	118,038	106,063	86,494	21.15	4,090
1990	102,306.31	61,844	55,570	46,736	21.26	2,198
1991	76,874.65	45,525	40,907	35,968	21.69	1,658
1992	142,546.90	83,048	74,623	67,924	21.85	3,109
1993	173,244.66	98,646	88,639	84,606	22.31	3,792
1994	411,916.04	230,096	206,754	205,162	22.52	9,110
1995	286,109.64	155,787	139,983	146,127	23.01	6,351
1996	192,604.16	102,581	92,175	100,430	23.25	4,320
1997	413,871.29	215,296	193,455	220,416	23.52	9,371
1998	436,252.21	221,267	198,820	237,432	23.81	9,972
1999	139,671.69	68,928	61,935	77,736	24.12	3,223
2000	127,659.82	61,175	54,969	72,691	24.45	2,973
2001	698,301.75	325,828	292,774	405,528	24.58	16,498
2002	106,917.07	48,220	43,328	63,589	24.95	2,549
2003	115,486.75	50,445	45,328	70,159	25.14	2,791
2004	483,735.08	203,169	182,558	301,177	25.55	11,788
2005	283,183.91	114,463	102,851	180,333	25.79	6,992
2006	246,781.06	95,702	85,993	160,788	26.05	6,172
2007	876,931.66	324,815	291,864	585,068	26.34	22,212
2008	782,915.19	275,899	247,910	535,005	26.65	20,075
2009	102,569.37	34,340	30,856	71,713	26.82	2,674
2010	89,819.81	28,401	25,520	64,300	27.03	2,379
2011	1,481,275.33	439,494	394,909	1,086,366	27.26	39,852
2012	447,154.23	123,504	110,975	336,179	27.52	12,216
2013	22,258.68	5,667	5,092	17,167	27.81	617
2014	3,075,540.90	716,293	643,628	2,431,913	28.00	86,854
2015	1,477,176.99	310,207	278,738	1,198,439	28.21	42,483
2016	1,185,439.14	221,203	198,763	986,676	28.34	34,816
2017	1,871,984.54	302,700	271,992	1,599,992	28.51	56,120
2018	10,815,255.58	1,469,793	1,320,688	9,494,568	28.61	331,862
2019	7,219,333.78	783,298	703,835	6,515,499	28.76	226,547

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, 2022

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						
2020	4,545,787.96	363,663	326,771	4,219,017	28.75	146,748
2021	2,157,959.21	106,819	95,983	2,061,977	28.80	71,596
2022	11,881,016.53	204,353	183,622	11,697,394	28.57	409,429
	56,352,863.25	10,374,380	9,321,935	47,030,928		1,701,136
CPG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1965	747.40	522	551	197	14.15	14
1966	10,409.60	7,183	7,578	2,832	14.57	194
1967	9,424.55	6,419	6,772	2,653	14.99	177
1968	5,308.91	3,568	3,764	1,545	15.41	100
1969	8,638.93	5,727	6,042	2,597	15.84	164
1970	9,240.20	6,042	6,374	2,866	16.27	176
1971	6,819.67	4,397	4,639	2,181	16.70	131
1972	16,174.23	10,276	10,841	5,333	17.14	311
1973	14,391.69	9,009	9,504	4,888	17.58	278
1974	14,277.61	8,804	9,288	4,990	18.02	277
1975	36,488.80	22,157	23,375	13,114	18.46	710
1976	7,017.75	4,194	4,424	2,593	18.91	137
1977	22,048.31	12,966	13,679	8,370	19.36	432
1978	8,918.59	5,159	5,443	3,476	19.81	175
1979	36,291.99	20,640	21,774	14,518	20.27	716
1980	26,401.27	14,757	15,568	10,833	20.73	523
1981	34,819.11	19,114	20,164	14,655	21.20	691
1982	95,501.25	65,361	68,953	26,548	18.67	1,422
1983	80,085.99	54,090	57,063	23,023	18.98	1,213
1984	56,327.79	37,514	39,576	16,752	19.31	868
1985	47,041.67	30,869	32,565	14,476	19.65	737
1986	89,495.41	57,814	60,991	28,504	20.00	1,425
1987	80,266.29	51,001	53,804	26,462	20.37	1,299
1988	76,276.48	47,627	50,244	26,032	20.75	1,255
1989	69,028.73	42,315	44,640	24,388	21.15	1,153
1990	102,613.72	62,030	65,439	37,175	21.26	1,749
1991	72,357.25	42,850	45,205	27,152	21.69	1,252
1992	122,482.07	71,358	75,280	47,202	21.85	2,160
1993	133,583.41	76,062	80,242	53,341	22.31	2,391
1994	97,820.75	54,643	57,646	40,175	22.52	1,784
1995	125,055.41	68,093	71,835	53,220	23.01	2,313

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, 2022

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						
1996	224,716.41	119,684	126,261	98,455	23.25	4,235
1997	169,227.92	88,032	92,870	76,358	23.52	3,247
1998	169,525.34	85,983	90,708	78,817	23.81	3,310
1999	261,337.04	128,970	136,058	125,279	24.12	5,194
2000	168,187.04	80,595	85,024	83,163	24.45	3,401
2001	447,833.66	208,959	220,443	227,391	24.58	9,251
2002	241,766.80	109,037	115,029	126,738	24.95	5,080
2003	290,892.96	127,062	134,045	156,848	25.14	6,239
2004	330,890.10	138,974	146,611	184,279	25.55	7,212
2005	218,842.45	88,456	93,317	125,525	25.79	4,867
2006	404,851.19	157,001	165,629	239,222	26.05	9,183
2007	345,506.90	127,976	135,009	210,498	26.34	7,992
2008	454,845.41	160,288	169,097	285,749	26.65	10,722
2009	205,715.55	68,874	72,659	133,056	26.82	4,961
2010	263,128.42	83,201	87,773	175,355	27.03	6,487
2011	620,366.38	184,063	194,178	426,188	27.26	15,634
2012	430,585.74	118,928	125,464	305,122	27.52	11,087
2013	868,838.71	221,206	233,363	635,476	27.81	22,851
2014	394,217.13	91,813	96,859	297,358	28.00	10,620
2015	3,926,804.97	824,629	869,948	3,056,857	28.21	108,361
2016	980,488.09	182,959	193,014	787,474	28.34	27,787
2017	515,277.70	83,320	87,899	427,379	28.51	14,990
2018	476,990.57	64,823	68,385	408,605	28.61	14,282
2019	211,591.51	22,958	24,220	187,372	28.76	6,515
2020	1,657,101.14	132,568	139,853	1,517,248	28.75	52,774
2021	6,772,228.59	335,225	353,648	6,418,581	28.80	222,867
2022	5,938,975.88	102,150	107,764	5,831,212	28.57	204,103
	28,506,088.43	5,060,295	5,338,390	23,167,698		829,479
	157,824,796.83	27,887,083	26,618,827	131,205,969		4,717,141

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 2.99

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, 2022

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	1,208	1,331			
1956	21,290.16	19,057	21,290			
1957	5,372.45	4,774	5,372			
1958	8,518.07	7,515	8,518			
1959	4,392.86	3,846	4,393			
1960	27,087.71	23,536	27,088			
1961	1,916.00	1,652	1,916			
1962	1,339.47	1,146	1,339			
1963	30.71	26	31			
1965	41,595.76	34,691	41,596			
1966	19,579.16	16,181	19,579			
1967	14,375.52	11,772	14,376			
1968	818.29	664	818			
1969	15,932.36	12,792	15,932			
1970	553.00	439	553			
1972	36,690.90	28,513	36,691			
1973	38,195.02	29,334	38,195			
1974	19,018.54	14,429	19,019			
1975	25,329.73	18,969	25,330			
1976	12,818.60	9,472	12,730	89	11.75	8
1977	148.01	108	145	3	12.21	
1978	4,242.67	3,046	4,094	149	12.69	12
1979	1,542.38	1,091	1,466	76	13.18	6
1980	4,638.03	3,228	4,338	300	13.68	22
1981	80,176.22	54,894	73,775	6,402	14.19	451
1982	141,945.62	106,928	141,946			
1983	6,800.47	5,050	6,791	10	13.69	1
1984	199,926.07	146,246	196,654	3,272	14.13	232
1985	433,461.53	312,092	419,665	13,797	14.58	946
1986	265,735.11	188,167	253,025	12,710	15.05	845
1987	791,585.85	550,785	740,631	50,955	15.52	3,283
1988	18,764.80	12,818	17,236	1,529	16.01	96
1989	37,807.02	25,331	34,062	3,745	16.50	227
1990	128,484.87	84,350	113,424	15,061	17.00	886
1991	257,739.07	165,623	222,710	35,029	17.52	1,999
1992	198,243.74	124,557	167,490	30,754	18.04	1,705
1993	32,985.36	20,240	27,216	5,769	18.58	310
1994	6,197.62	3,709	4,987	1,210	19.12	63
1995	265,285.40	154,661	207,970	57,315	19.67	2,914
1996	390,043.61	221,194	297,436	92,608	20.23	4,578
1998	8,401.63	4,487	6,034	2,368	21.37	111
2003	278,252.13	124,267	167,100	111,152	24.17	4,599

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, 2022

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	50,395	67,765	76,468	27.00	2,832
2009	23,277.53	7,668	10,311	12,967	27.48	472
2013	87,005.59	21,160	28,453	58,552	29.56	1,981
2014	78,923.32	17,442	23,454	55,469	29.96	1,851
2017	32,073.62	4,798	6,452	25,622	31.26	820
2019	90,422.23	8,952	12,038	78,385	31.84	2,462
2021	3,108,012.93	141,725	190,575	2,917,438	31.39	92,942
	7,412,540.62	2,805,028	3,743,339	3,669,202		126,654
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,580	12,806	3,974	5.90	674
1962	29,310.05	25,070	22,020	7,290	6.51	1,120
1963	28,716.91	24,365	21,401	7,316	6.82	1,073
1964	1,610.71	1,355	1,190	421	7.14	59
1965	15,335.53	12,790	11,234	4,101	7.47	549
1966	114,389.19	94,536	83,036	31,354	7.81	4,015
1967	4,284.76	3,509	3,082	1,203	8.15	148
1968	126,189.95	102,354	89,903	36,287	8.50	4,269
1969	116,466.84	93,510	82,134	34,332	8.87	3,871
1970	18,752.91	14,902	13,089	5,664	9.24	613
1971	13,464.24	10,583	9,296	4,169	9.63	433
1972	2,349.36	1,826	1,604	745	10.03	74
1974	21,308.55	16,166	14,199	7,109	10.86	655
1975	37,036.13	27,736	24,362	12,674	11.30	1,122
1977	2,043.72	1,489	1,308	736	12.21	60
1978	2,934.41	2,107	1,851	1,084	12.69	85
1979	1,353.24	957	841	513	13.18	39
1980	47,010.45	32,719	28,739	18,272	13.68	1,336
1981	702,199.80	480,775	422,289	279,911	14.19	19,726
1982	114,036.20	85,903	75,453	38,583	13.26	2,910
1983	6,538.51	4,855	4,264	2,274	13.69	166
1984	1,848.56	1,352	1,188	661	14.13	47
1985	33,053.50	23,799	20,904	12,150	14.58	833
1986	796.80	564	495	301	15.05	20
1987	900.93	627	551	350	15.52	23
1988	228,712.92	156,234	137,228	91,485	16.01	5,714
1989	5,767.35	3,864	3,394	2,373	16.50	144

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, 2022

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	5,389	4,733	3,475	17.00	204
1991	15,153.04	9,737	8,552	6,601	17.52	377
1992	1,292.66	812	713	579	18.04	32
1993	49,169.36	30,170	26,500	22,670	18.58	1,220
1994	82,378.57	49,304	43,306	39,072	19.12	2,044
1995	52,734.74	30,744	27,004	25,731	19.67	1,308
1996	44,580.63	25,282	22,206	22,374	20.23	1,106
1997	532,333.33	293,209	257,540	274,793	20.80	13,211
1998	118,063.23	63,058	55,387	62,676	21.37	2,933
1999	58,548.09	30,269	26,587	31,961	21.95	1,456
2000	69,703.96	34,817	30,582	39,122	22.55	1,735
2001	173,986.69	84,175	73,935	100,052	22.94	4,361
2002	184,888.86	86,047	75,579	109,309	23.55	4,642
2003	175,733.00	78,482	68,935	106,798	24.17	4,419
2004	75,956.41	32,600	28,634	47,322	24.60	1,924
2005	48,587.58	19,897	17,477	31,111	25.24	1,233
2006	162,733.73	63,369	55,660	107,074	25.87	4,139
2007	9,461.70	3,505	3,079	6,383	26.34	242
2008	460,995.77	161,072	141,478	319,518	27.00	11,834
2009	53,996.90	17,787	15,623	38,374	27.48	1,396
2010	265,809.52	82,082	72,097	193,713	27.98	6,923
2011	1,348,202.00	387,608	340,455	1,007,747	28.50	35,360
2012	500,205.13	132,854	116,692	383,513	29.03	13,211
2013	309,369.28	75,239	66,086	243,283	29.56	8,230
2014	8,711,938.63	1,925,338	1,691,120	7,020,818	29.96	234,340
2015	784,772.22	154,757	135,931	648,841	30.52	21,260
2018	1.37			1	31.60	
2020	1,817,684.99	132,691	116,549	1,701,136	31.75	53,579
2021	185,706.35	8,468	7,438	178,268	31.39	5,679
	17,995,388.08	5,257,289	4,617,739	13,377,649		488,176
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	266.15	240	220	46	4.43	10
1957	1,419.60	1,262	1,155	264	5.01	53
1959	1,154.96	1,011	926	229	5.60	41
1960	352.50	306	280	72	5.90	12
1961	3,229.10	2,784	2,549	680	6.20	110

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, 2022

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	2,445	2,238	720	7.81	92
1967	3,788.99	3,103	2,841	948	8.15	116
1968	2,785.64	2,259	2,068	718	8.50	84
1970	2,147.66	1,707	1,563	585	9.24	63
1972	481.68	374	342	139	10.03	14
1973	1,415.71	1,087	995	421	10.44	40
1974	1,983.52	1,505	1,378	606	10.86	56
1975	1,411.62	1,057	968	444	11.30	39
1977	3,626.30	2,642	2,419	1,208	12.21	99
1979	10,681.17	7,553	6,915	3,767	13.18	286
1981	703.40	482	441	262	14.19	18
1982	2,492.78	1,878	1,719	774	13.26	58
1988	1,548.80	1,058	969	580	16.01	36
1989	1,790.48	1,200	1,099	692	16.50	42
1992	417.27	262	240	177	18.04	10
1995	551.52	322	295	257	19.67	13
2012	1,055.35	280	256	799	29.03	28
2013	422.81	103	94	329	29.56	11
2019	181,294.79	17,948	16,431	164,864	31.84	5,178
	227,980.36	52,868	48,399	179,581		6,509
	25,635,909.06	8,115,185	8,409,477	17,226,432		621,339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.7 2.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1922	1,014.66	1,015	1,015			
1923	1,951.90	1,952	1,952			
1924	1,808.76	1,809	1,809			
1925	2,427.69	2,428	2,428			
1926	2,500.88	2,501	2,501			
1927	4,426.27	4,426	4,426			
1928	3,224.12	3,224	3,224			
1929	5,642.79	5,643	5,643			
1930	5,019.17	5,019	5,019			
1931	3,092.04	3,080	2,996	96	0.18	96
1932	902.02	894	870	32	0.41	32
1933	2,173.12	2,142	2,084	90	0.66	90
1934	1,683.75	1,650	1,605	79	0.93	79
1935	1,914.75	1,865	1,814	101	1.20	84
1936	3,081.42	2,983	2,902	180	1.47	122
1937	2,918.66	2,808	2,731	187	1.74	107
1938	2,705.92	2,588	2,517	188	2.01	94
1939	2,527.16	2,402	2,336	191	2.28	84
1940	2,816.56	2,660	2,587	229	2.56	89
1941	4,879.43	4,578	4,453	426	2.84	150
1942	1,891.44	1,763	1,715	177	3.12	57
1943	1,186.44	1,098	1,068	118	3.41	35
1944	1,950.03	1,794	1,745	205	3.69	56
1945	1,365.93	1,248	1,214	152	3.98	38
1946	3,156.52	2,864	2,786	371	4.27	87
1947	10,956.80	9,871	9,602	1,355	4.56	297
1948	11,577.35	10,354	10,072	1,506	4.86	310
1949	16,526.53	14,673	14,273	2,254	5.16	437
1950	18,582.14	16,376	15,929	2,653	5.46	486
1951	14,142.13	12,371	12,034	2,108	5.76	366
1952	16,970.12	14,731	14,329	2,641	6.07	435
1953	13,997.58	12,056	11,727	2,270	6.38	356
1954	23,717.06	20,268	19,715	4,002	6.69	598
1955	41,684.47	35,332	34,368	7,316	7.01	1,044
1956	73,926.59	62,163	60,468	13,459	7.32	1,839
1957	94,564.68	78,839	76,689	17,876	7.65	2,337
1958	128,349.16	106,111	103,217	25,132	7.97	3,153
1959	220,770.77	180,937	176,003	44,768	8.30	5,394
1960	300,325.27	243,981	237,327	62,998	8.63	7,300
1961	322,858.58	259,901	252,813	70,045	8.97	7,809
1962	308,749.67	246,262	239,546	69,203	9.31	7,433
1963	355,915.75	281,252	273,582	82,334	9.65	8,532

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1964	349,846.37	273,793	266,326	83,520	10.00	8,352
1965	467,688.23	362,458	352,573	115,115	10.35	11,122
1966	571,888.69	438,736	426,771	145,117	10.71	13,550
1967	541,443.61	411,145	399,933	141,511	11.07	12,783
1968	619,192.00	465,199	452,513	166,679	11.44	14,570
1969	644,767.97	479,230	466,161	178,607	11.81	15,123
1970	656,926.47	482,841	469,674	187,253	12.19	15,361
1971	724,998.80	526,886	512,517	212,481	12.57	16,904
1972	983,116.97	706,134	686,877	296,240	12.96	22,858
1973	1,266,077.26	898,636	874,129	391,948	13.35	29,359
1974	1,312,217.20	919,982	894,893	417,324	13.75	30,351
1975	909,524.66	629,746	612,572	296,952	14.15	20,986
1976	1,023,415.39	699,484	680,408	343,007	14.56	23,558
1977	1,944,115.17	1,311,014	1,275,262	668,854	14.98	44,650
1978	1,760,664.16	1,171,229	1,139,289	621,376	15.40	40,349
1979	3,175,458.59	2,082,688	2,025,891	1,149,567	15.83	72,620
1980	5,184,836.08	3,350,960	3,259,576	1,925,260	16.27	118,332
1981	5,285,216.07	3,365,308	3,273,533	2,011,683	16.71	120,388
1982	4,719,342.96	3,440,401	3,346,578	1,372,765	15.06	91,153
1983	3,436,072.86	2,470,193	2,402,829	1,033,244	15.45	66,877
1984	3,603,249.95	2,552,542	2,482,932	1,120,318	15.85	70,683
1985	4,099,313.80	2,874,439	2,796,051	1,303,263	15.98	81,556
1986	4,346,159.31	2,997,981	2,916,224	1,429,936	16.41	87,138
1987	5,096,650.66	3,455,529	3,361,294	1,735,357	16.86	102,927
1988	6,472,259.12	4,309,230	4,191,714	2,280,545	17.32	131,671
1989	9,139,752.45	6,001,161	5,837,504	3,302,248	17.52	188,484
1990	10,138,303.41	6,523,998	6,346,083	3,792,220	18.01	210,562
1991	9,141,944.98	5,788,680	5,630,818	3,511,127	18.25	192,391
1992	9,206,204.80	5,700,482	5,545,025	3,661,180	18.76	195,159
1993	5,968,489.61	3,627,051	3,528,138	2,440,351	19.04	128,170
1994	12,102,100.23	7,174,125	6,978,481	5,123,620	19.58	261,676
1995	12,935,074.29	7,504,930	7,300,264	5,634,810	19.90	283,156
1996	10,871,439.18	6,135,840	5,968,510	4,902,929	20.45	239,752
1997	11,839,892.81	6,521,413	6,343,569	5,496,324	20.80	264,246
1998	9,542,456.47	5,120,482	4,980,842	4,561,614	21.16	215,577
1999	9,648,360.88	5,033,550	4,896,281	4,752,080	21.55	220,514
2000	10,070,513.74	5,075,539	4,937,125	5,133,389	22.14	231,860
2001	10,015,884.39	4,887,752	4,754,459	5,261,426	22.56	233,219
2002	10,487,785.01	4,944,991	4,810,137	5,677,648	22.98	247,069
2003	8,957,820.25	4,070,434	3,959,430	4,998,390	23.42	213,424
2004	11,301,967.65	4,934,439	4,799,873	6,502,095	23.87	272,396
2005	9,720,408.28	4,065,075	3,954,217	5,766,191	24.34	236,902

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2006	10,390,673.11	4,131,332	4,018,667	6,372,006	25.00	254,880
2007	10,286,508.75	3,890,358	3,784,265	6,502,244	25.48	255,190
2008	13,504,776.34	4,837,411	4,705,491	8,799,286	25.98	338,695
2009	13,844,390.94	4,672,482	4,545,059	9,299,331	26.50	350,918
2010	14,171,560.21	4,481,047	4,358,845	9,812,715	27.03	363,031
2011	21,716,209.58	6,393,252	6,218,903	15,497,307	27.56	562,312
2012	31,787,386.82	8,611,203	8,376,368	23,411,019	28.26	828,415
2013	41,319,155.36	10,247,151	9,967,703	31,351,453	28.81	1,088,214
2014	40,191,309.73	8,986,777	8,741,700	31,449,610	29.52	1,065,366
2015	41,857,033.22	8,350,478	8,122,753	33,734,280	30.09	1,121,113
2016	45,595,741.23	7,942,778	7,726,172	37,869,570	30.81	1,229,132
2017	43,194,893.53	6,414,442	6,239,515	36,955,379	31.54	1,171,699
2018	49,275,821.78	6,031,361	5,866,881	43,408,941	32.26	1,345,596
2019	66,700,182.19	6,396,547	6,222,108	60,478,074	33.00	1,832,669
2020	75,793,035.64	5,214,561	5,072,356	70,720,680	33.86	2,088,620
2021	85,984,602.28	3,559,763	3,462,685	82,521,917	34.73	2,376,099
2022	43,597,556.43	601,646	585,239	43,012,318	35.60	1,208,211
	881,533,554.00	236,218,227	229,777,119	651,756,435		22,627,364
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1917	1,894.51	1,895	1,895			
1918	575.19	575	575			
1919	2,455.99	2,456	2,456			
1920	3,065.73	3,066	3,066			
1921	2,889.05	2,889	2,889			
1922	8,067.60	8,068	8,068			
1923	9,786.18	9,786	9,786			
1924	17,252.89	17,253	17,253			
1925	20,729.36	20,729	20,729			
1926	15,608.93	15,609	15,609			
1927	13,637.75	13,638	13,638			
1928	12,406.81	12,407	12,407			
1929	11,777.08	11,777	11,777			
1930	11,837.24	11,837	11,837			
1931	11,713.25	11,667	11,713			
1932	9,587.48	9,502	9,587			
1933	5,992.70	5,907	5,993			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1934	7,861.70	7,703	7,862			
1935	6,031.10	5,874	6,031			
1936	8,452.53	8,182	8,453			
1937	9,115.61	8,771	9,116			
1938	7,108.76	6,798	7,109			
1939	11,371.24	10,808	11,371			
1940	10,229.79	9,661	10,230			
1941	9,259.47	8,688	9,259			
1942	5,602.92	5,223	5,589	14	3.12	4
1943	3,970.31	3,676	3,934	37	3.41	11
1944	6,399.41	5,886	6,298	101	3.69	27
1945	10,455.65	9,551	10,220	235	3.98	59
1946	17,621.81	15,986	17,106	516	4.27	121
1947	18,794.19	16,931	18,117	677	4.56	148
1948	22,750.83	20,347	21,773	978	4.86	201
1949	20,336.87	18,056	19,321	1,016	5.16	197
1950	28,899.60	25,469	27,253	1,646	5.46	301
1951	21,834.26	19,100	20,438	1,396	5.76	242
1952	442,440.17	384,056	410,965	31,475	6.07	5,185
1953	17,105.71	14,733	15,765	1,340	6.38	210
1954	24,390.02	20,843	22,303	2,087	6.69	312
1955	41,221.36	34,940	37,388	3,833	7.01	547
1956	47,741.24	40,144	42,957	4,785	7.32	654
1957	66,244.10	55,228	59,098	7,147	7.65	934
1958	97,193.84	80,354	85,984	11,210	7.97	1,407
1959	154,601.79	126,707	135,585	19,017	8.30	2,291
1960	135,480.68	110,063	117,775	17,706	8.63	2,052
1961	163,869.50	131,915	141,158	22,712	8.97	2,532
1962	296,484.72	236,479	253,048	43,437	9.31	4,666
1963	373,231.27	294,935	315,600	57,632	9.65	5,972
1964	507,259.14	396,986	424,801	82,458	10.00	8,246
1965	606,777.12	470,252	503,200	103,577	10.35	10,007
1966	673,523.40	516,707	552,910	120,613	10.71	11,262
1967	791,145.01	600,756	642,848	148,297	11.07	13,396
1968	1,015,696.99	763,093	816,559	199,138	11.44	17,407
1969	1,075,328.22	799,248	855,247	220,081	11.81	18,635
1970	1,241,650.95	912,613	976,555	265,096	12.19	21,747
1971	437,814.96	318,178	340,471	97,344	12.57	7,744
1972	995,903.17	715,317	765,436	230,468	12.96	17,783
1973	1,281,222.64	909,386	973,102	308,121	13.35	23,080
1974	1,317,687.28	923,817	988,544	329,143	13.75	23,938
1975	1,124,098.78	778,315	832,847	291,251	14.15	20,583

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1976	1,360,351.24	929,773	994,917	365,434	14.56	25,098
1977	1,732,313.60	1,168,186	1,250,035	482,279	14.98	32,195
1978	1,317,758.28	876,599	938,018	379,741	15.40	24,659
1979	1,848,157.05	1,212,151	1,297,080	551,077	15.83	34,812
1980	2,441,167.77	1,577,727	1,688,270	752,898	16.27	46,275
1981	2,138,083.59	1,361,403	1,456,789	681,294	16.71	40,772
1982	1,769,315.32	1,289,831	1,380,203	389,113	15.06	25,838
1983	1,277,122.89	918,124	982,452	294,671	15.45	19,073
1984	1,796,898.16	1,272,923	1,362,110	434,788	15.85	27,431
1985	2,119,343.30	1,486,084	1,590,206	529,137	15.98	33,112
1986	2,687,429.64	1,853,789	1,983,674	703,755	16.41	42,886
1987	3,635,607.77	2,464,942	2,637,648	997,960	16.86	59,191
1988	4,818,966.40	3,208,468	3,433,269	1,385,698	17.32	80,006
1989	4,547,736.24	2,986,044	3,195,260	1,352,476	17.52	77,196
1990	4,992,973.30	3,212,978	3,438,095	1,554,879	18.01	86,334
1991	3,638,570.58	2,303,943	2,465,368	1,173,202	18.25	64,285
1992	4,411,054.45	2,731,325	2,922,695	1,488,360	18.76	79,337
1993	4,690,143.07	2,850,200	3,049,899	1,640,245	19.04	86,147
1994	4,750,313.05	2,815,986	3,013,287	1,737,026	19.58	88,714
1995	5,372,377.51	3,117,053	3,335,449	2,036,929	19.90	102,358
1996	5,457,924.81	3,080,453	3,296,284	2,161,641	20.45	105,704
1997	6,324,666.55	3,483,626	3,727,705	2,596,961	20.80	124,854
1998	5,888,037.27	3,159,521	3,380,892	2,507,145	21.16	118,485
1999	4,246,846.30	2,215,580	2,370,814	1,876,032	21.55	87,055
2000	3,534,735.28	1,781,507	1,906,328	1,628,407	22.14	73,550
2001	6,174,627.47	3,013,218	3,224,338	2,950,289	22.56	130,775
2002	5,075,798.49	2,393,239	2,560,921	2,514,878	22.98	109,438
2003	5,752,273.04	2,613,833	2,796,971	2,955,302	23.42	126,187
2004	11,794,538.53	5,149,496	5,510,294	6,284,244	23.87	263,270
2005	7,646,848.65	3,197,912	3,421,973	4,224,876	24.34	173,577
2006	4,639,794.03	1,844,782	1,974,036	2,665,758	25.00	106,630
2007	6,195,518.20	2,343,145	2,507,317	3,688,201	25.48	144,749
2008	6,656,955.95	2,384,522	2,551,593	4,105,363	25.98	158,020
2009	6,825,899.21	2,303,741	2,465,152	4,360,747	26.50	164,556
2010	4,445,659.39	1,405,717	1,504,208	2,941,451	27.03	108,822
2011	7,643,514.67	2,250,251	2,407,914	5,235,600	27.56	189,971
2012	9,621,169.55	2,606,375	2,788,990	6,832,180	28.26	241,762
2013	9,508,645.24	2,358,144	2,523,367	6,985,278	28.81	242,460
2014	10,267,622.26	2,295,840	2,456,697	7,810,925	29.52	264,598
2015	14,824,251.17	2,957,438	3,164,650	11,659,601	30.09	387,491
2016	15,769,411.51	2,747,031	2,939,501	12,829,910	30.81	416,420
2017	17,414,476.98	2,586,050	2,767,241	14,647,236	31.54	464,402

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2018	19,769,414.18	2,419,776	2,589,317	17,180,097	32.26	532,551
2019	26,625,917.85	2,553,426	2,732,331	23,893,587	33.00	724,048
2020	25,419,602.38	1,748,869	1,871,403	23,548,199	33.86	695,458
2021	29,522,639.56	1,222,237	1,307,873	28,214,767	34.73	812,403
2022	21,455,503.73	296,086	316,831	21,138,673	35.60	593,783
	373,161,461.31	116,050,180	124,168,566	248,992,895		8,858,639
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1930	6.00	6	6			
1931	316.67	315	317			
1935	33.70	33	34			
1941	48.76	46	49			
1942	31.73	30	32			
1946	295.07	268	291	4	4.27	1
1947	117.96	106	115	3	4.56	1
1948	3.90	3	3	1	4.86	
1949	207.36	184	200	7	5.16	1
1951	61.73	54	59	3	5.76	1
1952	42.37	37	40	2	6.07	
1953	69.98	60	65	5	6.38	1
1954	425.64	364	395	30	6.69	4
1955	1,217.58	1,032	1,121	97	7.01	14
1956	870.14	732	795	75	7.32	10
1958	2,996.69	2,477	2,691	306	7.97	38
1959	1,118.50	917	996	122	8.30	15
1960	197.58	161	175	23	8.63	3
1961	20,091.86	16,174	17,570	2,522	8.97	281
1962	8,764.93	6,991	7,594	1,171	9.31	126
1963	16,393.42	12,954	14,072	2,322	9.65	241
1964	17,918.33	14,023	15,233	2,685	10.00	268
1965	15,686.59	12,157	13,206	2,481	10.35	240
1966	15,082.41	11,571	12,570	2,513	10.71	235
1967	27,348.77	20,767	22,559	4,790	11.07	433
1968	31,232.89	23,465	25,490	5,743	11.44	502
1969	27,361.41	20,337	22,092	5,269	11.81	446
1970	30,189.14	22,189	24,104	6,085	12.19	499
1971	56,830.06	41,301	44,865	11,965	12.57	952

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1972	74,112.66	53,232	57,826	16,287	12.96	1,257
1973	44,973.56	31,921	34,676	10,298	13.35	771
1974	114,488.43	80,267	87,194	27,295	13.75	1,985
1975	153,089.35	105,998	115,145	37,944	14.15	2,682
1976	101,386.51	69,296	75,276	26,111	14.56	1,793
1977	52,775.15	35,589	38,660	14,115	14.98	942
1978	67,288.57	44,762	48,625	18,664	15.40	1,212
1979	59,883.47	39,276	42,665	17,218	15.83	1,088
1980	144,903.85	93,651	101,733	43,171	16.27	2,653
1981	350,149.71	222,954	242,194	107,956	16.71	6,461
1982	340,274.36	248,060	269,466	70,808	15.06	4,702
1983	301,848.49	216,999	235,725	66,124	15.45	4,280
1984	401,021.64	284,084	308,599	92,423	15.85	5,831
1985	515,486.23	361,459	392,651	122,835	15.98	7,687
1986	592,365.04	408,613	443,874	148,491	16.41	9,049
1987	753,502.32	510,875	554,961	198,541	16.86	11,776
1988	729,246.16	485,532	527,431	201,815	17.32	11,652
1989	1,270,085.09	833,938	905,903	364,182	17.52	20,787
1990	1,294,575.21	833,059	904,948	389,627	18.01	21,634
1991	1,133,726.35	717,876	779,825	353,901	18.25	19,392
1992	1,758,602.31	1,088,927	1,182,896	575,706	18.76	30,688
1993	1,268,395.22	770,804	837,320	431,075	19.04	22,640
1994	2,253,723.23	1,336,007	1,451,298	802,426	19.58	40,982
1995	2,532,806.96	1,469,535	1,596,348	936,459	19.90	47,058
1996	2,443,215.08	1,378,951	1,497,947	945,268	20.45	46,223
1997	2,530,435.88	1,393,764	1,514,039	1,016,397	20.80	48,865
1998	2,828,823.23	1,517,947	1,648,938	1,179,885	21.16	55,760
1999	2,549,109.43	1,329,870	1,444,631	1,104,478	21.55	51,252
2000	2,277,118.12	1,147,668	1,246,706	1,030,412	22.14	46,541
2001	2,309,864.70	1,127,214	1,224,487	1,085,378	22.56	48,111
2002	3,518,321.91	1,658,889	1,802,043	1,716,279	22.98	74,686
2003	1,700,095.77	772,524	839,189	860,907	23.42	36,759
2004	2,589,630.16	1,130,633	1,228,201	1,361,429	23.87	57,035
2005	2,718,910.29	1,137,048	1,235,169	1,483,741	24.34	60,959
2006	1,860,525.67	739,745	803,581	1,056,944	25.00	42,278
2007	1,408,345.54	532,636	578,600	829,746	25.48	32,565
2008	4,068,788.14	1,457,440	1,583,210	2,485,578	25.98	95,673
2009	2,036,434.32	687,297	746,607	1,289,827	26.50	48,673
2010	3,095,610.45	978,832	1,063,300	2,032,310	27.03	75,187
2011	3,369,189.23	991,889	1,077,484	2,291,705	27.56	83,153
2012	6,011,506.67	1,628,517	1,769,050	4,242,457	28.26	150,122
2013	5,451,162.58	1,351,888	1,468,549	3,982,614	28.81	138,237

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2014	7,076,000.49	1,582,194	1,718,729	5,357,271	29.52	181,479
2015	6,866,084.03	1,369,784	1,487,989	5,378,095	30.09	178,734
2016	6,578,047.89	1,145,896	1,244,781	5,333,267	30.81	173,102
2017	5,287,646.87	785,216	852,976	4,434,671	31.54	140,605
2018	5,565,609.77	681,231	740,018	4,825,592	32.26	149,584
2019	6,779,331.12	650,138	706,242	6,073,090	33.00	184,033
2020	9,910,327.35	681,831	740,670	9,169,658	33.86	270,811
2021	7,318,199.19	302,973	329,118	6,989,081	34.73	201,240
2022	6,961,904.40	96,074	104,365	6,857,540	35.60	192,628
	131,693,909.32	38,809,557	42,158,594	89,535,315		3,147,609
	1,386,388,924.63	391,077,964	396,104,279	990,284,645		34,633,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.6	2.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1948	115.60	116	116			
1949	1,707.68	1,708	1,708			
1950	2,079.46	2,079	2,079			
1951	2,917.72	2,918	2,918			
1952	4,574.74	4,575	4,575			
1953	3,842.25	3,842	3,842			
1954	1,489.56	1,490	1,490			
1955	2,791.81	2,792	2,792			
1956	3,121.46	3,121	3,121			
1957	2,648.49	2,648	2,648			
1958	3,877.02	3,860	3,777	100	0.15	100
1959	7,681.92	7,598	7,435	247	0.38	247
1960	4,768.37	4,681	4,581	188	0.64	188
1961	6,172.79	6,014	5,885	288	0.90	288
1962	7,509.20	7,258	7,103	407	1.17	348
1963	7,815.64	7,492	7,332	484	1.45	334
1964	9,413.15	8,951	8,759	654	1.72	380
1965	9,773.96	9,215	9,018	756	2.00	378
1966	25,149.76	23,504	23,001	2,149	2.29	938
1967	52,098.85	48,273	47,240	4,859	2.57	1,891
1968	85,042.67	78,094	76,422	8,621	2.86	3,014
1969	82,428.77	75,010	73,404	9,025	3.15	2,865
1970	71,979.81	64,905	63,515	8,464	3.44	2,460
1971	46,692.21	41,703	40,810	5,882	3.74	1,573
1972	47,595.43	42,115	41,213	6,382	4.03	1,584
1973	77,312.10	67,769	66,318	10,994	4.32	2,545
1974	81,608.83	70,836	69,319	12,289	4.62	2,660
1975	62,343.21	53,562	52,415	9,928	4.93	2,014
1976	35,691.78	30,348	29,698	5,993	5.24	1,144
1977	43,310.77	36,430	35,650	7,661	5.56	1,378
1978	116,758.57	97,143	95,063	21,695	5.88	3,690
1979	131,399.46	108,048	105,735	25,665	6.22	4,126
1980	621,637.83	504,950	494,140	127,498	6.57	19,406
1981	353,699.73	283,565	277,494	76,206	6.94	10,981
1982	221,869.19	189,609	185,550	36,320	6.89	5,271
1983	27,047.23	22,863	22,374	4,674	7.23	646
1984	103,539.51	86,497	84,645	18,894	7.59	2,489
1985	337,434.72	279,666	273,679	63,756	7.75	8,227
1986	241,672.02	197,591	193,361	48,311	8.14	5,935
1987	393,645.11	317,199	310,408	83,237	8.56	9,724
1988	338,129.58	268,306	262,562	75,568	8.98	8,415
1989	529,839.49	413,593	404,738	125,101	9.42	13,280

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1990	891,314.90	683,639	669,003	222,312	9.87	22,524
1991	880,503.93	662,843	648,652	231,852	10.34	22,423
1992	815,275.17	601,755	588,872	226,403	10.82	20,924
1993	658,026.47	477,530	467,307	190,720	11.15	17,105
1994	949,912.22	674,058	659,627	290,285	11.66	24,896
1995	966,601.29	669,855	655,514	311,087	12.18	25,541
1996	673,200.91	454,949	445,209	227,992	12.71	17,938
1997	948,259.41	626,231	612,824	335,435	13.11	25,586
1998	795,939.00	510,913	499,975	295,964	13.67	21,651
1999	983,256.46	612,372	599,262	383,995	14.23	26,985
2000	880,960.43	533,157	521,743	359,218	14.68	24,470
2001	1,192,037.30	697,103	682,179	509,859	15.26	33,411
2002	847,129.96	477,612	467,387	379,743	15.86	23,943
2003	929,821.67	505,823	494,994	434,828	16.34	26,611
2004	863,382.20	450,426	440,783	422,599	16.96	24,917
2005	1,013,951.51	507,483	496,618	517,333	17.47	29,613
2006	1,174,539.07	562,017	549,985	624,554	17.98	34,736
2007	737,601.30	335,019	327,847	409,755	18.63	21,994
2008	2,956,224.78	1,272,950	1,245,698	1,710,527	19.17	89,229
2009	1,477,931.76	600,631	587,772	890,160	19.72	45,140
2010	1,684,501.39	642,132	628,385	1,056,117	20.29	52,051
2011	2,983,870.17	1,063,750	1,040,976	1,942,894	20.76	93,588
2012	2,546,878.79	839,706	821,729	1,725,150	21.35	80,803
2013	3,146,600.58	953,420	933,008	2,213,592	21.85	101,309
2014	3,224,667.26	885,494	866,537	2,358,131	22.46	104,992
2015	2,704,891.05	667,567	653,275	2,051,616	22.89	89,629
2016	3,350,696.08	727,436	711,862	2,638,834	23.44	112,578
2017	4,167,405.81	781,805	765,067	3,402,338	23.82	142,835
2018	7,771,410.32	1,217,003	1,190,948	6,580,462	24.24	271,471
2019	4,109,336.87	512,023	501,061	3,608,276	24.59	146,738
2020	4,623,092.72	424,400	415,314	4,207,779	24.75	170,011
2021	6,766,855.92	388,418	380,102	6,386,754	24.61	259,519
2022	4,453,379.43	93,521	91,519	4,361,861	23.31	187,124
	76,379,683.58	24,594,978	24,068,968	52,310,716		2,510,804

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1952	10,318.07	10,318	10,318			
1953	175.23	175	175			
1954	375.25	375	375			
1955	1,972.41	1,972	1,972			
1956	3,968.32	3,968	3,968			
1957	1,636.97	1,637	1,637			
1958	7,202.98	7,172	7,203			
1959	6,044.82	5,979	6,045			
1960	11,276.76	11,071	11,277			
1961	29,802.46	29,036	29,802			
1962	55,149.09	53,305	55,149			
1963	67,255.17	64,469	67,255			
1964	127,393.04	121,133	127,393			
1965	235,786.81	222,314	234,453	1,334	2.00	667
1966	346,543.81	323,869	341,553	4,991	2.29	2,179
1967	272,058.22	252,081	265,845	6,213	2.57	2,418
1968	319,741.18	293,615	309,647	10,094	2.86	3,529
1969	478,201.73	435,164	458,925	19,277	3.15	6,120
1970	418,042.48	376,953	397,536	20,507	3.44	5,961
1971	264,725.69	236,437	249,347	15,379	3.74	4,112
1972	268,278.15	237,389	250,351	17,927	4.03	4,448
1973	116,562.77	102,175	107,754	8,809	4.32	2,039
1974	36,317.52	31,524	33,245	3,072	4.62	665
1975	61,488.71	52,827	55,711	5,777	4.93	1,172
1976	26,516.86	22,547	23,778	2,739	5.24	523
1977	43,748.69	36,799	38,808	4,940	5.56	888
1978	38,041.86	31,651	33,379	4,663	5.88	793
1979	121,868.99	100,212	105,684	16,185	6.22	2,602
1980	912,715.82	741,390	781,872	130,844	6.57	19,915
1981	1,354,665.60	1,086,049	1,145,350	209,315	6.94	30,161
1982	104,189.72	89,041	93,903	10,287	6.89	1,493
1983	63,066.60	53,310	56,221	6,846	7.23	947
1984	271,442.18	226,763	239,145	32,297	7.59	4,255
1985	516,965.52	428,461	451,856	65,109	7.75	8,401
1986	600,906.62	491,301	518,127	82,779	8.14	10,169
1987	605,001.54	487,510	514,129	90,872	8.56	10,616
1988	665,483.86	528,061	556,895	108,589	8.98	12,092
1989	651,209.85	508,334	536,090	115,119	9.42	12,221
1990	695,729.35	533,624	562,761	132,968	9.87	13,472
1991	880,151.46	662,578	698,757	181,395	10.34	17,543
1992	1,241,475.01	916,333	966,367	275,108	10.82	25,426
1993	1,380,383.91	1,001,745	1,056,443	323,941	11.15	29,053

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1994	2,316,407.65	1,643,723	1,733,475	582,933	11.66	49,994
1995	490,609.75	339,993	358,558	132,052	12.18	10,842
1996	1,224,040.87	827,207	872,375	351,666	12.71	27,668
1997	1,202,719.43	794,276	837,646	365,074	13.11	27,847
1998	1,528,065.28	980,865	1,034,423	493,642	13.67	36,111
1999	768,998.37	478,932	505,083	263,915	14.23	18,546
2000	837,803.51	507,039	534,725	303,079	14.68	20,646
2001	1,038,802.06	607,491	640,662	398,140	15.26	26,090
2002	1,039,266.00	585,938	617,932	421,334	15.86	26,566
2003	604,247.96	328,711	346,660	257,588	16.34	15,764
2004	1,842,004.63	960,974	1,013,446	828,559	16.96	48,854
2005	1,247,033.47	624,140	658,220	588,814	17.47	33,704
2006	1,309,132.40	626,420	660,624	648,508	17.98	36,068
2007	1,837,672.23	834,671	880,246	957,426	18.63	51,392
2008	1,428,924.55	615,295	648,892	780,033	19.17	40,690
2009	1,473,820.76	598,961	631,666	842,155	19.72	42,706
2010	994,815.31	379,224	399,931	594,885	20.29	29,319
2011	1,920,851.75	684,784	722,175	1,198,677	20.76	57,740
2012	1,408,839.28	464,494	489,857	918,983	21.35	43,044
2013	1,339,930.93	405,999	428,168	911,763	21.85	41,728
2014	1,615,166.72	443,525	467,743	1,147,424	22.46	51,087
2015	1,655,050.07	408,466	430,769	1,224,281	22.89	53,485
2016	1,322,977.74	287,218	302,901	1,020,077	23.44	43,519
2017	2,717,167.51	509,741	537,574	2,179,593	23.82	91,503
2018	4,292,751.88	672,245	708,951	3,583,800	24.24	147,847
2019	2,112,746.33	263,248	277,622	1,835,124	24.59	74,629
2020	3,922,805.16	360,114	379,777	3,543,028	24.75	143,153
2021	2,958,080.18	169,794	179,065	2,779,015	24.61	112,922
2022	4,673,645.81	98,147	103,506	4,570,140	23.31	196,059
	64,438,258.67	27,322,302	28,809,175	35,629,084		1,833,403
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1967	4,892.78	4,534	3,539	1,354	2.57	527
1968	10,326.83	9,483	7,401	2,925	2.86	1,023
1969	22,443.69	20,424	15,941	6,503	3.15	2,064
1970	17,704.49	15,964	12,460	5,245	3.44	1,525
1971	17,665.44	15,778	12,315	5,351	3.74	1,431

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1972	46,115.44	40,806	31,849	14,266	4.03	3,540
1973	66,671.02	58,442	45,614	21,057	4.32	4,874
1974	37,805.85	32,815	25,612	12,194	4.62	2,639
1975	41,564.96	35,710	27,872	13,693	4.93	2,777
1976	28,908.64	24,581	19,186	9,723	5.24	1,856
1977	16,006.80	13,464	10,509	5,498	5.56	989
1978	7,984.09	6,643	5,185	2,799	5.88	476
1979	17,726.48	14,576	11,377	6,350	6.22	1,021
1980	70,419.98	57,201	44,645	25,775	6.57	3,923
1981	30,788.91	24,684	19,266	11,523	6.94	1,660
1982	65,435.31	55,921	43,646	21,789	6.89	3,162
1983	59,448.54	50,252	39,222	20,227	7.23	2,798
1984	45,400.39	37,927	29,602	15,798	7.59	2,081
1985	60,065.12	49,782	38,855	21,210	7.75	2,737
1986	80,400.85	65,736	51,307	29,094	8.14	3,574
1987	63,019.12	50,781	39,635	23,384	8.56	2,732
1988	10,043.66	7,970	6,221	3,823	8.98	426
1989	26,621.02	20,780	16,219	10,402	9.42	1,104
1990	148,340.72	113,777	88,803	59,538	9.87	6,032
1991	166,275.15	125,172	97,697	68,578	10.34	6,632
1992	147,895.48	109,162	85,201	62,694	10.82	5,794
1993	81,792.41	59,357	46,328	35,464	11.15	3,181
1994	57,351.34	40,697	31,764	25,587	11.66	2,194
1996	22,972.75	15,525	12,117	10,855	12.71	854
1997	15,665.94	10,346	8,075	7,591	13.11	579
2001	4,059.49	2,374	1,853	2,207	15.26	145
2002	3,572.37	2,014	1,572	2,000	15.86	126
2003	14,192.29	7,721	6,026	8,166	16.34	500
2004	99,496.99	51,908	40,514	58,983	16.96	3,478
2005	44,185.75	22,115	17,261	26,925	17.47	1,541
2006	83,314.25	39,866	31,115	52,199	17.98	2,903
2007	43,768.16	19,879	15,516	28,253	18.63	1,517
2008	80,370.28	34,607	27,011	53,359	19.17	2,783
2009	725.64	295	230	495	19.72	25
2012	630,065.13	207,732	162,135	467,930	21.35	21,917
2013	1,169,528.53	354,367	276,584	892,945	21.85	40,867
2014	707,467.06	194,270	151,628	555,839	22.46	24,748
2015	623,055.80	153,770	120,018	503,038	22.89	21,976
2016	568,970.09	123,523	96,410	472,560	23.44	20,160
2017	926,430.19	173,798	135,650	790,781	23.82	33,198
2018	660,439.67	103,425	80,723	579,716	24.24	23,916
2019	1,215,481.07	151,449	118,206	1,097,275	24.59	44,623

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2020	771,235.15	70,799	55,259	715,976	24.75	28,928
2021	817,464.59	46,922	36,623	780,842	24.61	31,729
2022	1,920,102.06	40,322	31,471	1,888,631	23.31	81,022
	11,871,677.76	2,989,446	2,333,267	9,538,411		460,307
	152,689,620.01	54,906,726	55,211,410	97,478,211		4,804,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.3	3.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	219,946	225,308			
1996	173,108.40	167,430	173,108			
1997	173,127.78	166,445	173,128			
1998	184,130.59	175,476	184,131			
1999	342,667.80	322,930	342,668			
2000	478,162.92	446,509	476,262	1,901	1.60	1,188
2001	549,785.70	505,913	539,624	10,161	1.86	5,463
2002	670,198.61	608,674	649,233	20,966	2.07	10,129
2003	252,157.11	225,202	240,208	11,949	2.33	5,128
2004	243,716.21	213,715	227,956	15,760	2.60	6,062
2005	216,895.80	185,988	198,381	18,515	2.91	6,363
2006	5,390,842.80	4,500,815	4,800,726	590,117	3.26	181,017
2008	15,525.65	12,157	12,967	2,559	4.02	637
2018	303,687.22	86,095	91,832	211,855	11.37	18,633
2020	1,511,975.32	238,590	254,488	1,257,487	13.35	94,194
	10,731,290.10	8,075,885	8,590,021	2,141,269		328,814
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	68,566.40	64,617	68,566			
2000	110,387.90	103,080	110,388			
2001	719,557.21	662,137	719,557			
2002	1,586,309.09	1,440,686	1,583,640	2,669	2.07	1,289
2003	887,157.53	792,320	870,939	16,218	2.33	6,961
2004	2,657,385.83	2,330,262	2,561,486	95,900	2.60	36,885
2005	1,150,682.48	986,710	1,084,618	66,065	2.91	22,703
2006	1,163,903.88	971,743	1,068,166	95,738	3.26	29,367
2007	1,417,138.09	1,148,732	1,262,717	154,421	3.62	42,658
2008	490,501.02	384,062	422,171	68,330	4.02	16,998
2009	57,248.17	42,970	47,234	10,014	4.49	2,230
2010	228,321.73	162,976	179,148	49,174	5.01	9,815
2011	246,330.80	165,731	182,176	64,155	5.59	11,477
2012	96,274.94	60,451	66,449	29,826	6.22	4,795
2013	68,490.16	39,560	43,485	25,005	6.95	3,598
2014	7,274.22	3,815	4,194	3,081	7.71	400
2016	42,352.64	17,263	18,976	23,377	9.45	2,474
2018	197,444.20	55,975	61,529	135,915	11.37	11,954

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2019	24,280.90	5,361	5,893	18,388	12.35	1,489
2020	67,776.24	10,695	11,756	56,020	13.35	4,196
2021	829,106.03	78,433	86,216	742,890	14.35	51,769
	12,116,489.46	9,527,579	10,459,303	1,657,186		261,058
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	282,938	314,961	81,422	5.01	16,252
2020	5,164.22	815	907	4,257	13.35	319
	401,547.32	283,753	315,868	85,679		16,571
	23,249,326.88	17,887,217	19,365,192	3,884,134		606,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4						2.61

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	25.97	26	26			
1907	159.97	160	160			
1908	93.03	93	93			
1909	3,121.71	3,122	3,122			
1910	658.69	659	659			
1911	1,418.49	1,418	1,418			
1912	918.21	918	918			
1913	1,239.88	1,240	1,240			
1914	1,076.18	1,076	1,076			
1915	1,468.00	1,468	1,468			
1916	1,902.75	1,903	1,903			
1917	2,465.82	2,466	2,466			
1918	1,664.15	1,664	1,664			
1919	7,981.32	7,981	7,981			
1920	10,999.50	11,000	11,000			
1921	9,308.14	9,308	9,308			
1922	10,276.68	10,277	10,277			
1923	11,862.52	11,863	11,863			
1924	14,757.37	14,757	14,757			
1925	15,669.62	15,670	15,670			
1926	10,597.52	10,598	10,598			
1927	12,434.34	12,434	12,434			
1928	11,083.35	11,083	11,083			
1929	11,684.32	11,684	11,684			
1930	7,162.15	7,162	7,162			
1931	5,507.03	5,485	5,507			
1932	3,904.95	3,870	3,905			
1933	2,118.10	2,088	2,118			
1934	2,611.15	2,558	2,611			
1935	3,432.35	3,343	3,432			
1936	3,543.59	3,430	3,544			
1937	6,124.11	5,892	6,124			
1938	4,986.37	4,768	4,986			
1939	6,044.36	5,745	6,044			
1940	8,334.79	7,871	8,335			
1941	10,064.47	9,443	10,064			
1942	7,992.04	7,450	7,992			
1943	5,837.40	5,405	5,837			
1944	7,703.33	7,085	7,703			
1945	8,046.39	7,350	8,046			
1946	12,765.36	11,580	12,706	59	4.27	14
1947	26,949.45	24,278	26,639	310	4.56	68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	25,272.06	22,602	24,800	472	4.86	97
1949	30,294.42	26,896	29,512	783	5.16	152
1950	36,202.96	31,906	35,009	1,194	5.46	219
1951	42,070.88	36,803	40,382	1,689	5.76	293
1952	46,652.20	40,496	44,434	2,218	6.07	365
1953	40,354.84	34,758	38,138	2,217	6.38	347
1954	55,376.64	47,323	51,925	3,451	6.69	516
1955	68,528.45	58,085	63,734	4,795	7.01	684
1956	74,595.82	62,725	68,825	5,771	7.32	788
1957	77,337.55	64,476	70,746	6,591	7.65	862
1958	72,451.04	59,898	65,723	6,728	7.97	844
1959	78,822.72	64,601	70,884	7,939	8.30	957
1960	75,974.10	61,721	67,723	8,251	8.63	956
1961	65,723.24	52,907	58,052	7,671	8.97	855
1962	58,233.96	46,448	50,965	7,269	9.31	781
1963	67,376.47	53,242	58,420	8,957	9.65	928
1964	76,433.22	59,817	65,634	10,799	10.00	1,080
1965	93,981.82	72,836	79,919	14,062	10.35	1,359
1966	97,733.00	74,978	82,270	15,463	10.71	1,444
1967	107,627.92	81,727	89,675	17,953	11.07	1,622
1968	124,056.33	93,204	102,268	21,788	11.44	1,905
1969	127,255.47	94,584	103,782	23,473	11.81	1,988
1970	112,838.63	82,936	91,002	21,837	12.19	1,791
1971	99,318.90	72,179	79,199	20,120	12.57	1,601
1972	91,307.99	65,583	71,961	19,347	12.96	1,493
1973	124,309.34	88,232	96,813	27,497	13.35	2,060
1974	132,172.12	92,665	101,677	30,495	13.75	2,218
1975	91,004.16	63,010	69,138	21,866	14.15	1,545
1976	47,391.99	32,391	35,541	11,851	14.56	814
1977	81,921.71	55,244	60,617	21,305	14.98	1,422
1978	95,802.96	63,730	69,928	25,875	15.40	1,680
1979	300,973.70	197,400	216,597	84,376	15.83	5,330
1980	568,703.65	367,553	403,298	165,406	16.27	10,166
1981	642,245.29	408,943	448,713	193,532	16.71	11,582
1982	515,909.71	376,098	412,674	103,236	15.06	6,855
1983	536,016.90	385,343	422,818	113,199	15.45	7,327
1984	469,337.03	332,478	364,812	104,525	15.85	6,595
1985	659,120.68	462,175	507,122	151,998	15.98	9,512
1986	674,619.95	465,353	510,609	164,011	16.41	9,995
1987	755,342.67	512,122	561,927	193,416	16.86	11,472
1988	973,462.49	648,131	711,163	262,300	17.32	15,144
1989	1,057,228.22	694,176	761,686	295,543	17.52	16,869

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	1,319,304.76	848,973	931,537	387,768	18.01	21,531
1991	1,313,610.24	831,778	912,670	400,941	18.25	21,969
1992	1,231,983.19	762,844	837,032	394,952	18.76	21,053
1993	957,447.29	581,841	638,426	319,021	19.04	16,755
1994	1,359,038.63	805,638	883,987	475,051	19.58	24,262
1995	1,502,845.46	871,951	956,749	546,096	19.90	27,442
1996	1,399,242.42	789,732	866,535	532,708	20.45	26,049
1997	1,648,204.88	907,831	996,119	652,086	20.80	31,350
1998	1,822,480.25	977,943	1,073,049	749,431	21.16	35,417
1999	1,789,437.56	933,550	1,024,339	765,098	21.55	35,503
2000	1,823,448.15	919,018	1,008,394	815,054	22.14	36,814
2001	1,769,881.51	863,702	947,698	822,183	22.56	36,444
2002	1,023,698.40	482,674	529,615	494,084	22.98	21,501
2003	1,423,757.52	646,955	709,872	713,885	23.42	30,482
2004	1,118,296.92	488,248	535,731	582,566	23.87	24,406
2005	1,292,419.66	540,490	593,053	699,366	24.34	28,733
2006	1,356,615.53	539,390	591,846	764,769	25.00	30,591
2007	7,166,610.15	2,710,412	2,974,003	4,192,607	25.48	164,545
2008	3,015,568.37	1,080,177	1,185,226	1,830,343	25.98	70,452
2009	2,211,609.49	746,418	819,008	1,392,601	26.50	52,551
2010	1,434,935.75	453,727	497,853	937,083	27.03	34,668
2011	1,796,958.30	529,025	580,473	1,216,485	27.56	44,140
2012	2,217,366.79	600,685	659,102	1,558,264	28.26	55,140
2013	2,733,296.92	677,858	743,781	1,989,516	28.81	69,056
2014	2,028,701.98	453,618	497,733	1,530,969	29.52	51,862
2015	2,705,625.03	539,772	592,266	2,113,359	30.09	70,235
2016	2,888,132.55	503,113	552,041	2,336,091	30.81	75,822
2017	2,911,115.42	432,301	474,343	2,436,773	31.54	77,260
2018	3,945,888.00	482,977	529,947	3,415,941	32.26	105,888
2019	2,997,175.31	287,429	315,382	2,681,793	33.00	81,266
2020	3,215,607.89	221,234	242,749	2,972,859	33.86	87,799
2021	5,478,116.11	226,794	248,850	5,229,266	34.73	150,569
2022	4,788,775.74	66,085	72,512	4,716,264	35.60	132,479
	85,534,574.29	29,779,629	32,657,664	52,876,910		1,938,629

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2022	305,513.07	4,216	45,978-	351,491	35.60	9,873
	305,513.07	4,216	45,978-	351,491		9,873
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1953	3,759.31	3,238	2,110	1,649	6.38	258
1954	4,769.04	4,075	2,656	2,113	6.69	316
1955	6,456.72	5,473	3,567	2,890	7.01	412
1956	4,456.50	3,747	2,442	2,015	7.32	275
1957	12,058.90	10,054	6,552	5,507	7.65	720
1958	13,140.51	10,864	7,080	6,060	7.97	760
1959	13,621.77	11,164	7,276	6,346	8.30	765
1960	5,483.24	4,455	2,903	2,580	8.63	299
1961	14,082.83	11,337	7,388	6,695	8.97	746
1962	11,610.10	9,260	6,035	5,575	9.31	599
1963	12,081.97	9,547	6,222	5,860	9.65	607
1964	15,068.94	11,793	7,685	7,383	10.00	738
1965	23,021.85	17,842	11,628	11,394	10.35	1,101
1966	17,063.23	13,090	8,531	8,532	10.71	797
1967	20,271.37	15,393	10,032	10,240	11.07	925
1968	26,534.74	19,936	12,992	13,542	11.44	1,184
1969	19,112.57	14,206	9,258	9,855	11.81	834
1970	36,494.31	26,823	17,481	19,014	12.19	1,560
1971	23,141.06	16,818	10,960	12,181	12.57	969
1972	19,994.27	14,361	9,359	10,635	12.96	821
1973	10,199.39	7,239	4,718	5,482	13.35	411
1974	78,281.57	54,882	35,767	42,515	13.75	3,092
1975	19,322.73	13,379	8,719	10,604	14.15	749
1976	4,284.03	2,928	1,908	2,376	14.56	163
1977	1,305.98	881	574	732	14.98	49
1978	108.54	72	47	62	15.40	4
1979	933.34	612	399	535	15.83	34
1980	13,373.94	8,644	5,633	7,741	16.27	476
1981	35,146.21	22,379	14,584	20,562	16.71	1,231
1982	32,391.30	23,613	15,389	17,003	15.06	1,129
1983	29,782.09	21,410	13,953	15,829	15.45	1,025
1984	30,665.51	21,723	14,157	16,509	15.85	1,042
1985	52,778.10	37,008	24,118	28,660	15.98	1,793

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1986	57,832.47	39,893	25,998	31,834	16.41	1,940
1987	73,374.91	49,748	32,421	40,954	16.86	2,429
1988	56,213.02	37,427	24,391	31,822	17.32	1,837
1989	78,349.18	51,444	33,526	44,823	17.52	2,558
1990	82,461.83	53,064	34,582	47,880	18.01	2,659
1991	85,017.85	53,833	35,083	49,935	18.25	2,736
1992	69,268.37	42,891	27,952	41,316	18.76	2,202
1993	75,642.17	45,968	29,957	45,685	19.04	2,399
1994	101,749.30	60,317	39,309	62,441	19.58	3,189
1995	110,148.34	63,908	41,649	68,500	19.90	3,442
1996	204,811.68	115,596	75,334	129,478	20.45	6,331
1997	302,161.08	166,430	108,462	193,699	20.80	9,312
1998	537,354.98	288,345	187,914	349,441	21.16	16,514
1999	408,740.44	213,240	138,968	269,772	21.55	12,518
2000	390,443.38	196,783	128,243	262,200	22.14	11,843
2001	342,475.63	167,128	108,917	233,558	22.56	10,353
2002	450,715.35	212,512	138,494	312,222	22.98	13,587
2003	349,203.83	158,678	103,410	245,794	23.42	10,495
2004	243,531.47	106,326	69,293	174,239	23.87	7,299
2005	427,311.91	178,702	116,460	310,852	24.34	12,771
2006	298,018.15	118,492	77,221	220,797	25.00	8,832
2007	645,293.82	244,050	159,047	486,247	25.48	19,083
2008	811,810.63	290,791	189,508	622,302	25.98	23,953
2009	472,883.54	159,598	104,010	368,874	26.50	13,920
2010	329,246.00	104,108	67,847	261,399	27.03	9,671
2011	617,879.10	181,904	118,547	499,332	27.56	18,118
2012	571,596.15	154,845	100,912	470,684	28.26	16,655
2013	631,463.43	156,603	102,058	529,405	28.81	18,376
2014	754,838.20	168,782	109,995	644,843	29.52	21,844
2015	1,062,863.72	212,041	138,187	924,677	30.09	30,730
2016	2,026,993.13	353,102	230,116	1,796,877	30.81	58,321
2017	650,479.93	96,596	62,952	587,528	31.54	18,628
2018	757,360.90	92,701	60,413	696,948	32.26	21,604
2019	1,538,028.17	147,497	96,124	1,441,905	33.00	43,694

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2020	484,320.49	33,321	21,715	462,605	33.86	13,662
2021	357,003.29	14,780	9,632	347,371	34.73	10,002
2022	708,939.16	9,783	6,376	702,564	35.60	19,735
	17,776,620.96	5,289,473	3,447,144	14,329,477		529,126
	103,616,708.32	35,073,318	36,058,830	67,557,878		2,477,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.3	2.39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1944	77.63	71	78			
1957	116.81	97	117			
1962	2,147.42	1,713	2,135	12	9.31	1
1964	17,889.06	14,000	17,453	436	10.00	44
1965	20,883.98	16,185	20,177	707	10.35	68
1966	29,708.82	22,792	28,413	1,296	10.71	121
1967	33,819.48	25,681	32,015	1,805	11.07	163
1968	27,850.03	20,924	26,084	1,766	11.44	154
1969	29,267.04	21,753	27,118	2,149	11.81	182
1970	46,379.62	34,089	42,496	3,883	12.19	319
1971	42,371.23	30,793	38,387	3,984	12.57	317
1972	30,556.56	21,948	27,361	3,196	12.96	247
1973	21,499.83	15,260	19,023	2,476	13.35	185
1974	24,263.37	17,011	21,206	3,057	13.75	222
1975	33,405.40	23,130	28,834	4,571	14.15	323
1976	7,079.30	4,839	6,032	1,047	14.56	72
1977	17,762.55	11,978	14,932	2,830	14.98	189
1978	23,226.72	15,451	19,262	3,965	15.40	257
1979	85,029.47	55,768	69,522	15,508	15.83	980
1980	174,936.13	113,061	140,945	33,992	16.27	2,089
1981	85,136.64	54,210	67,579	17,557	16.71	1,051
1982	129,302.42	94,261	117,508	11,794	15.06	783
1983	63,079.38	45,348	56,532	6,547	15.45	424
1984	58,822.74	41,670	51,947	6,876	15.85	434
1985	123,279.20	86,443	107,762	15,517	15.98	971
1986	140,259.52	96,751	120,612	19,647	16.41	1,197
1987	136,726.58	92,701	115,563	21,163	16.86	1,255
1988	175,358.43	116,754	145,548	29,810	17.32	1,721
1989	213,352.92	140,088	174,637	38,716	17.52	2,210
1990	213,985.49	137,700	171,660	42,325	18.01	2,350
1991	78,221.08	49,530	61,745	16,476	18.25	903
1992	96,631.56	59,834	74,590	22,041	18.76	1,175
1993	33,943.13	20,627	25,714	8,229	19.04	432
1994	111,681.31	66,205	82,533	29,149	19.58	1,489
1995	158,863.82	92,173	114,905	43,959	19.90	2,209
1996	44,710.50	25,235	31,459	13,252	20.45	648
1997	90,352.27	49,766	62,039	28,313	20.80	1,361
1998	55,881.99	29,986	37,381	18,501	21.16	874
1999	104,435.10	54,484	67,921	36,514	21.55	1,694
2000	92,841.48	46,792	58,332	34,509	22.14	1,559
2001	170,283.81	83,098	103,592	66,692	22.56	2,956
2002	54,797.23	25,837	32,209	22,588	22.98	983

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2003	133,154.30	60,505	75,427	57,727	23.42	2,465
2004	229,722.81	100,297	125,033	104,690	23.87	4,386
2005	221,269.27	92,535	115,356	105,913	24.34	4,351
2006	179,479.91	71,361	88,960	90,520	25.00	3,621
2008	542,805.95	194,433	242,385	300,421	25.98	11,564
2009	435,389.76	146,944	183,184	252,206	26.50	9,517
2010	540,079.19	170,773	212,890	327,189	27.03	12,105
2012	185,668.57	50,298	62,703	122,966	28.26	4,351
2013	64,886.52	16,092	20,061	44,826	28.81	1,556
2020	588,926.94	40,518	50,511	538,416	33.86	15,901
2021	64,272.07	2,661	3,317	60,955	34.73	1,755
2022	30,000.48	414	516	29,484	35.60	828
	6,315,872.82	2,922,868	3,643,702	2,672,171		107,012
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1950	210.83	186	211			
1952	22,819.32	19,808	22,819			
1953	3,317.14	2,857	3,317			
1954	3,630.76	3,103	3,631			
1956	2,284.19	1,921	2,284			
1957	4,304.02	3,588	4,304			
1958	522.23	432	522			
1959	5,067.00	4,153	5,067			
1960	13,550.46	11,008	13,550			
1961	9,248.90	7,445	9,249			
1962	28,639.95	22,844	28,640			
1963	14,445.64	11,415	14,446			
1964	37,738.37	29,534	37,738			
1965	38,315.09	29,694	38,315			
1966	31,195.39	23,932	31,195			
1967	24,164.12	18,349	24,164			
1968	19,859.30	14,920	19,859			
1969	19,924.39	14,809	19,763	162	11.81	14
1970	22,729.87	16,706	22,294	436	12.19	36
1971	20,261.33	14,725	19,651	611	12.57	49
1972	17,271.56	12,405	16,555	717	12.96	55
1973	11,477.26	8,146	10,871	606	13.35	45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1974	24,387.93	17,098	22,817	1,571	13.75	114
1975	16,298.98	11,285	15,060	1,239	14.15	88
1976	24,993.78	17,083	22,797	2,196	14.56	151
1977	43,069.11	29,044	38,759	4,310	14.98	288
1978	25,951.28	17,263	23,038	2,914	15.40	189
1979	50,262.18	32,965	43,992	6,270	15.83	396
1980	157,477.54	101,778	135,823	21,654	16.27	1,331
1981	85,175.15	54,234	72,376	12,800	16.71	766
1984	250.78	178	238	13	15.85	1
1985	76,884.73	53,912	71,946	4,939	15.98	309
1986	6,292.30	4,340	5,792	501	16.41	31
1987	4,514.24	3,061	4,085	429	16.86	25
1988	436.49	291	388	48	17.32	3
1989	61,371.98	40,297	53,777	7,595	17.52	434
1990	113,156.99	72,817	97,175	15,982	18.01	887
1991	3,008.09	1,905	2,542	466	18.25	26
1992	70,116.05	43,416	57,939	12,177	18.76	649
1993	67,071.42	40,759	54,393	12,678	19.04	666
1994	82,550.42	48,936	65,305	17,245	19.58	881
1995	26,767.64	15,531	20,726	6,041	19.90	304
1996	1,224.75	691	922	303	20.45	15
1997	216,602.43	119,305	159,213	57,389	20.80	2,759
1998	256,637.82	137,712	183,777	72,860	21.16	3,443
1999	8,426.90	4,396	5,866	2,560	21.55	119
2000	84,558.06	42,617	56,873	27,685	22.14	1,250
2001	118,324.37	57,742	77,057	41,267	22.56	1,829
2002	169,502.89	79,921	106,655	62,848	22.98	2,735
2003	148,249.29	67,364	89,898	58,352	23.42	2,492
2004	220,051.45	96,074	128,211	91,840	23.87	3,848
2007	122,119.93	46,186	61,635	60,484	25.48	2,374
2009	114,048.46	38,491	51,366	62,682	26.50	2,365
2010	62,512.30	19,766	26,378	36,134	27.03	1,337
2018	45.98	6	8	38	32.26	1
2021	6,060.88	251	335	5,726	34.73	165
2022	19,000.05	262	350	18,650	35.60	524
	2,838,379.76	1,588,957	2,105,958	732,422		32,994

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1971	4,984.87	3,623	4,809	176	12.57	14
1972	12,026.83	8,638	11,466	561	12.96	43
1973	16,107.57	11,433	15,176	931	13.35	70
1974	23,538.94	16,503	21,906	1,633	13.75	119
1975	11,899.56	8,239	10,937	963	14.15	68
1976	6,602.06	4,512	5,989	613	14.56	42
1977	3,874.03	2,612	3,467	407	14.98	27
1978	5,216.40	3,470	4,606	610	15.40	40
1979	5,691.51	3,733	4,955	736	15.83	46
1980	25,161.69	16,262	21,586	3,575	16.27	220
1981	21,884.01	13,934	18,496	3,388	16.71	203
1982	13,762.96	10,033	13,318	445	15.06	30
1983	18,482.93	13,287	17,637	846	15.45	55
1984	28,946.74	20,506	27,220	1,727	15.85	109
1985	25,122.56	17,616	23,384	1,739	15.98	109
1986	26,997.74	18,623	24,720	2,277	16.41	139
1987	27,418.88	18,590	24,677	2,742	16.86	163
1988	27,140.50	18,070	23,986	3,154	17.32	182
1989	33,172.62	21,781	28,912	4,260	17.52	243
1990	49,192.80	31,656	42,021	7,172	18.01	398
1991	52,673.92	33,353	44,273	8,401	18.25	460
1992	51,148.42	31,671	42,040	9,108	18.76	486
1993	54,521.25	33,133	43,981	10,540	19.04	554
1994	58,336.06	34,582	45,905	12,431	19.58	635
1995	71,955.57	41,749	55,418	16,537	19.90	831
1996	66,491.84	37,528	49,815	16,677	20.45	816
1997	69,553.69	38,310	50,853	18,701	20.80	899
1998	43,049.88	23,101	30,665	12,385	21.16	585
1999	67,866.40	35,406	46,998	20,868	21.55	968
2000	15,180.20	7,651	10,156	5,024	22.14	227
2001	23,560.41	11,497	15,261	8,299	22.56	368
2002	27,353.46	12,897	17,120	10,234	22.98	445
2003	3,463.18	1,574	2,089	1,374	23.42	59
2004	30,490.94	13,312	17,671	12,820	23.87	537
2005	306.76	128	170	137	24.34	6
2006	27,843.60	11,071	14,696	13,148	25.00	526
2007	1,441.53	545	723	718	25.48	28
2008	23,298.67	8,346	11,079	12,220	25.98	470
2009	15,654.65	5,283	7,013	8,642	26.50	326
2010	25,700.89	8,127	10,788	14,913	27.03	552
2011	17,910.55	5,273	6,999	10,911	27.56	396
2012	25,073.22	6,792	9,016	16,057	28.26	568

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2013	43,111.12	10,692	14,193	28,918	28.81	1,004
2014	31,961.03	7,146	9,486	22,475	29.52	761
2015	28,081.54	5,602	7,436	20,645	30.09	686
2016	18,470.60	3,218	4,272	14,199	30.81	461
2017	39,901.56	5,925	7,865	32,037	31.54	1,016
2018	118,881.42	14,551	19,315	99,566	32.26	3,086
2019	2,661.67	255	338	2,323	33.00	70
2020	28,753.70	1,978	2,626	26,128	33.86	772
2021	22,635.59	937	1,244	21,392	34.73	616
2022	16,999.20	235	312	16,687	35.60	469
	1,511,557.72	714,989	949,085	562,473		22,003
	10,665,810.30	5,226,814	6,698,745	3,967,066		162,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5 1.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	714.41	714	714			
1907	1,561.26	1,561	1,561			
1908	723.45	723	723			
1909	1,046.39	1,046	1,046			
1910	430.52	431	431			
1911	932.52	933	933			
1912	1,206.80	1,207	1,207			
1913	1,055.95	1,056	1,056			
1914	1,068.20	1,068	1,068			
1915	677.35	677	677			
1916	1,296.19	1,296	1,296			
1917	1,460.81	1,461	1,461			
1918	866.02	866	866			
1919	1,273.27	1,273	1,273			
1920	1,227.62	1,228	1,228			
1921	1,807.89	1,808	1,808			
1922	3,053.22	3,053	3,053			
1923	4,351.68	4,352	4,352			
1924	4,447.12	4,447	4,447			
1925	4,648.53	4,649	4,649			
1926	4,202.25	4,202	4,202			
1927	4,120.04	4,120	4,120			
1928	3,275.70	3,276	3,276			
1929	3,723.76	3,724	3,724			
1930	2,604.15	2,604	2,604			
1931	2,091.19	2,083	2,091			
1932	1,054.06	1,045	1,054			
1933	912.46	899	912			
1934	1,079.78	1,058	1,080			
1935	1,148.99	1,119	1,149			
1936	1,480.42	1,433	1,480			
1937	1,944.70	1,871	1,945			
1938	1,534.17	1,467	1,534			
1939	1,506.52	1,432	1,507			
1940	1,699.00	1,604	1,699			
1941	2,084.63	1,956	2,085			
1942	1,817.12	1,694	1,817			
1943	1,192.20	1,104	1,192			
1944	2,318.25	2,132	2,318			
1945	2,576.02	2,353	2,559	17	3.98	4
1946	3,958.87	3,591	3,906	53	4.27	12
1947	8,509.55	7,666	8,338	172	4.56	38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	8,189.87	7,325	7,967	223	4.86	46
1949	9,437.63	8,379	9,113	325	5.16	63
1950	9,865.21	8,694	9,456	410	5.46	75
1951	12,889.17	11,275	12,263	626	5.76	109
1952	13,415.30	11,645	12,665	750	6.07	124
1953	10,851.74	9,347	10,166	686	6.38	108
1954	9,150.18	7,819	8,504	646	6.69	97
1955	14,876.97	12,610	13,715	1,162	7.01	166
1956	19,083.64	16,047	17,453	1,631	7.32	223
1957	20,925.66	17,446	18,974	1,951	7.65	255
1958	19,920.19	16,469	17,912	2,009	7.97	252
1959	28,290.18	23,186	25,217	3,073	8.30	370
1960	21,265.70	17,276	18,789	2,476	8.63	287
1961	14,096.59	11,348	12,342	1,755	8.97	196
1962	14,535.34	11,594	12,610	1,926	9.31	207
1963	17,768.88	14,041	15,271	2,498	9.65	259
1964	20,167.31	15,783	17,166	3,002	10.00	300
1965	21,206.42	16,435	17,875	3,332	10.35	322
1966	22,581.92	17,324	18,842	3,740	10.71	349
1967	24,306.87	18,457	20,074	4,233	11.07	382
1968	28,987.11	21,778	23,686	5,301	11.44	463
1969	29,942.35	22,255	24,205	5,738	11.81	486
1970	24,533.84	18,032	19,612	4,922	12.19	404
1971	31,877.14	23,166	25,195	6,682	12.57	532
1972	37,880.83	27,208	29,591	8,289	12.96	640
1973	46,395.34	32,930	35,815	10,581	13.35	793
1974	41,027.16	28,764	31,284	9,743	13.75	709
1975	28,351.55	19,630	21,350	7,002	14.15	495
1976	20,587.75	14,071	15,304	5,284	14.56	363
1977	30,223.10	20,381	22,166	8,057	14.98	538
1978	40,544.05	26,971	29,334	11,210	15.40	728
1979	68,465.97	44,905	48,839	19,627	15.83	1,240
1980	130,733.22	84,493	91,895	38,839	16.27	2,387
1981	110,082.85	70,094	76,234	33,849	16.71	2,026
1982	189,427.07	138,092	150,189	39,238	15.06	2,605
1983	140,884.63	101,282	110,154	30,730	15.45	1,989
1984	96,163.92	68,123	74,091	22,073	15.85	1,393
1985	156,675.32	109,861	119,485	37,190	15.98	2,327
1986	142,373.20	98,209	106,812	35,561	16.41	2,167
1987	167,661.99	113,675	123,633	44,029	16.86	2,611
1988	176,200.73	117,314	127,591	48,610	17.32	2,807
1989	244,942.05	160,829	174,918	70,024	17.52	3,997

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	199,566.39	128,421	139,671	59,896	18.01	3,326
1991	127,505.58	80,737	87,810	39,696	18.25	2,175
1992	193,634.76	119,899	130,402	63,233	18.76	3,371
1993	110,056.58	66,881	72,740	37,317	19.04	1,960
1994	158,810.08	94,143	102,390	56,420	19.58	2,882
1995	224,978.07	130,532	141,967	83,011	19.90	4,171
1996	145,810.96	82,296	89,505	56,306	20.45	2,753
1997	183,254.44	100,937	109,779	73,475	20.80	3,532
1998	242,482.19	130,116	141,514	100,968	21.16	4,772
1999	162,687.05	84,874	92,309	70,378	21.55	3,266
2000	129,469.54	65,253	70,969	58,500	22.14	2,642
2001	175,056.32	85,427	92,910	82,146	22.56	3,641
2002	177,857.74	83,860	91,206	86,652	22.98	3,771
2003	462,984.13	210,380	228,809	234,175	23.42	9,999
2004	582,160.09	254,171	276,436	305,724	23.87	12,808
2005	461,061.88	192,816	209,707	251,355	24.34	10,327
2006	270,926.58	107,720	117,156	153,770	25.00	6,151
2008	800,679.28	286,803	311,927	488,752	25.98	18,813
2009	189,200.81	63,855	69,449	119,752	26.50	4,519
2010	213,558.77	67,527	73,442	140,116	27.03	5,184
2011	310,646.24	91,454	99,465	211,181	27.56	7,663
2012	513,992.66	139,241	151,439	362,554	28.26	12,829
2013	417,895.95	103,638	112,717	305,179	28.81	10,593
2014	466,769.23	104,370	113,513	353,256	29.52	11,967
2015	456,843.40	91,140	99,124	357,720	30.09	11,888
2016	686,235.11	119,542	130,014	556,221	30.81	18,053
2017	746,686.36	110,883	120,596	626,090	31.54	19,851
2018	883,554.65	108,147	117,621	765,934	32.26	23,743
2019	540,777.32	51,861	56,404	484,373	33.00	14,678
2020	217,191.83	14,943	16,252	200,940	33.86	5,934
2021	274,635.67	11,370	12,366	262,270	34.73	7,552
2022	249,999.83	3,450	3,752	246,248	35.60	6,917
	13,382,438.46	5,107,532	5,549,554	7,832,884		297,675
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1959	245.76	201	246			
1960	2,151.30	1,748	2,151			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1961	75,690.37	60,931	75,690			
1962	16,927.20	13,501	16,927			
1963	22,943.49	18,130	22,943			
1964	28,400.21	22,226	28,400			
1965	29,395.47	22,781	29,395			
1966	36,408.56	27,932	36,302	107	10.71	10
1967	32,174.73	24,432	31,753	422	11.07	38
1968	26,931.71	20,234	26,297	635	11.44	56
1969	37,722.84	28,038	36,439	1,283	11.81	109
1970	19,650.04	14,443	18,771	879	12.19	72
1971	9,667.21	7,026	9,131	536	12.57	43
1972	13,313.98	9,563	12,429	885	12.96	68
1973	38,836.17	27,565	35,825	3,011	13.35	226
1974	144,406.45	101,242	131,579	12,828	13.75	933
1975	99,258.76	68,726	89,319	9,939	14.15	702
1976	162,178.02	110,845	144,059	18,119	14.56	1,244
1977	227,638.93	153,508	199,506	28,133	14.98	1,878
1978	126,268.54	83,996	109,165	17,104	15.40	1,111
1979	78,656.93	51,589	67,047	11,610	15.83	733
1980	57,030.55	36,859	47,904	9,127	16.27	561
1981	109,907.92	69,983	90,953	18,955	16.71	1,134
1985	24,654.43	17,288	22,468	2,186	15.98	137
1986	27,447.15	18,933	24,606	2,841	16.41	173
1988	68,000.86	45,275	58,841	9,159	17.32	529
1989	58,448.77	38,377	49,876	8,572	17.52	489
1990	51,140.66	32,909	42,770	8,371	18.01	465
1991	39,011.61	24,702	32,104	6,908	18.25	379
1992	35,854.73	22,201	28,853	7,001	18.76	373
1993	51,676.44	31,404	40,814	10,862	19.04	570
1994	71,235.62	42,228	54,881	16,354	19.58	835
1995	49,500.84	28,720	37,326	12,175	19.90	612
1996	45,909.70	25,911	33,675	12,235	20.45	598
1997	34,534.58	19,022	24,722	9,813	20.80	472
1998	49,970.37	26,814	34,849	15,122	21.16	715
1999	46,832.83	24,433	31,754	15,079	21.55	700
2000	39,699.21	20,008	26,003	13,696	22.14	619
2001	45,124.99	22,021	28,619	16,506	22.56	732
2002	66,517.98	31,363	40,761	25,757	22.98	1,121
2003	78,667.19	35,746	46,457	32,210	23.42	1,375
2004	165,793.01	72,385	94,075	71,718	23.87	3,005
2005	119,365.27	49,919	64,877	54,488	24.34	2,239
2006	70,424.87	28,001	36,391	34,034	25.00	1,361

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2007	93,502.87	35,363	45,959	47,544	25.48	1,866
2008	109,845.80	39,347	51,137	58,709	25.98	2,260
2009	119,208.92	40,233	52,289	66,920	26.50	2,525
2010	90,572.74	28,639	37,221	53,352	27.03	1,974
2011	78,430.71	23,090	30,009	48,422	27.56	1,757
2012	113,394.32	30,719	39,924	73,471	28.26	2,600
2013	103,879.46	25,762	33,481	70,398	28.81	2,444
2014	114,396.21	25,579	33,244	81,153	29.52	2,749
2015	113,875.06	22,718	29,525	84,350	30.09	2,803
2016	95,701.05	16,671	21,666	74,035	30.81	2,403
2017	26,020.32	3,864	5,022	20,998	31.54	666
2018	56,220.18	6,881	8,943	47,277	32.26	1,465
2019	45,274.31	4,342	5,643	39,631	33.00	1,201
2020	1,226.17	84	109	1,117	33.86	33
2021	447.76	19	25	423	34.73	12
	3,797,612.13	1,936,470	2,511,154	1,286,458		53,175
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1965	1,895.12	1,469	1,690	206	10.35	20
1966	4,989.88	3,828	4,403	587	10.71	55
1967	7,905.20	6,003	6,904	1,001	11.07	90
1968	7,544.59	5,668	6,519	1,026	11.44	90
1969	7,037.34	5,231	6,016	1,021	11.81	86
1970	6,684.62	4,913	5,651	1,034	12.19	85
1971	4,822.66	3,505	4,031	791	12.57	63
1972	5,439.90	3,907	4,494	946	12.96	73
1973	14,933.80	10,600	12,191	2,742	13.35	205
1974	7,861.73	5,512	6,340	1,522	13.75	111
1975	9,613.04	6,656	7,655	1,958	14.15	138
1976	4,932.44	3,371	3,877	1,055	14.56	72
1977	4,347.30	2,932	3,372	975	14.98	65
1978	3,525.43	2,345	2,697	828	15.40	54
1979	2,829.16	1,856	2,135	695	15.83	44
1980	3,571.30	2,308	2,655	917	16.27	56
1981	10,155.76	6,467	7,438	2,718	16.71	163
1982	8,768.97	6,393	7,353	1,416	15.06	94
1983	7,863.13	5,653	6,502	1,361	15.45	88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1984	27,433.37	19,434	22,352	5,082	15.85	321
1985	14,612.72	10,246	11,784	2,828	15.98	177
1986	17,814.51	12,288	14,133	3,682	16.41	224
1987	8,715.77	5,909	6,796	1,920	16.86	114
1988	6,897.76	4,593	5,283	1,615	17.32	93
1989	18,499.00	12,146	13,970	4,529	17.52	259
1990	17,820.76	11,468	13,190	4,631	18.01	257
1991	13,760.77	8,713	10,021	3,740	18.25	205
1992	16,073.60	9,953	11,447	4,626	18.76	247
1993	6,559.93	3,986	4,584	1,976	19.04	104
1994	29,217.11	17,320	19,920	9,297	19.58	475
1995	25,165.33	14,601	16,793	8,372	19.90	421
1996	58,774.81	33,173	38,153	20,621	20.45	1,008
1997	115,510.48	63,623	73,175	42,336	20.80	2,035
1998	69,851.40	37,482	43,109	26,742	21.16	1,264
1999	54,506.47	28,436	32,705	21,801	21.55	1,012
2000	47,330.67	23,855	27,436	19,894	22.14	899
2001	65,564.04	31,995	36,798	28,766	22.56	1,275
2002	94,751.21	44,675	51,382	43,369	22.98	1,887
2003	27,748.85	12,609	14,502	13,247	23.42	566
2004	181,730.07	79,343	91,255	90,475	23.87	3,790
2005	3,879.80	1,623	1,867	2,013	24.34	83
2006	111,923.85	44,501	51,182	60,742	25.00	2,430
2007	9,306.75	3,520	4,048	5,258	25.48	206
2008	78,534.49	28,131	32,354	46,180	25.98	1,778
2009	77,935.00	26,303	30,252	47,683	26.50	1,799
2010	77,881.91	24,626	28,323	49,559	27.03	1,833
2011	36,000.84	10,599	12,190	23,811	27.56	864
2012	9,612.23	2,604	2,995	6,617	28.26	234
2013	1,472.30	365	420	1,053	28.81	37
2014	2,742.40	613	705	2,037	29.52	69
2015	4,238.77	846	973	3,266	30.09	109
2016	13,257.55	2,309	2,656	10,602	30.81	344
2017	6,407.77	952	1,095	5,313	31.54	168
2018	19,731.53	2,415	2,778	16,954	32.26	526

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	1,948.17	187	215	1,733	33.00	53
2020	29,120.23	2,003	2,304	26,817	33.86	792
2021	20,518.00	849	976	19,542	34.73	563
	1,547,571.59	726,911	836,044	711,528		30,173
	18,727,622.18	7,770,913	8,896,752	9,830,870		381,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.8	2.03

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, 2022

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	632	692			
1956	2,239.85	2,005	2,240			
1957	4,785.87	4,253	4,786			
1960	16,750.58	14,554	16,751			
1961	12,800.59	11,037	12,738	63	6.20	10
1962	22,033.72	18,846	21,750	284	6.51	44
1963	24,186.10	20,520	23,682	504	6.82	74
1964	21,937.83	18,457	21,301	637	7.14	89
1965	14,345.92	11,964	13,808	538	7.47	72
1966	22,819.15	18,859	21,765	1,054	7.81	135
1967	33,625.63	27,536	31,779	1,847	8.15	227
1968	78,227.64	63,451	73,228	4,999	8.50	588
1969	79,698.42	63,989	73,849	5,849	8.87	659
1970	56,628.40	45,001	51,935	4,693	9.24	508
1971	50,484.00	39,680	45,794	4,690	9.63	487
1972	74,487.40	57,885	66,805	7,683	10.03	766
1973	5,856.45	4,498	5,191	665	10.44	64
1974	2,435.60	1,848	2,133	303	10.86	28
1975	3,447.78	2,582	2,980	468	11.30	41
1976	1,925.80	1,423	1,642	284	11.75	24
1979	129,595.68	91,638	105,759	23,837	13.18	1,809
1980	273,942.52	190,664	220,044	53,899	13.68	3,940
1981	280,781.60	192,243	221,866	58,915	14.19	4,152
1982	232,089.47	174,833	201,774	30,316	13.26	2,286
1983	89,210.82	66,248	76,456	12,754	13.69	932
1984	47,248.78	34,562	39,888	7,361	14.13	521
1985	101,055.89	72,760	83,972	17,084	14.58	1,172
1986	78,585.49	55,646	64,221	14,365	15.05	954
1987	157,570.97	109,638	126,532	31,039	15.52	2,000
1988	283,620.35	193,741	223,595	60,025	16.01	3,749
1989	183,420.00	122,891	141,828	41,592	16.50	2,521
1990	203,975.86	133,910	154,545	49,431	17.00	2,908
1991	221,578.38	142,386	164,327	57,252	17.52	3,268
1992	121,714.83	76,473	88,257	33,458	18.04	1,855
1993	67,829.07	41,620	48,033	19,796	18.58	1,065
1994	215,739.93	129,120	149,017	66,723	19.12	3,490
1995	283,678.95	165,385	190,870	92,809	19.67	4,718
1996	638,322.65	361,993	417,774	220,549	20.23	10,902
1997	114,991.22	63,337	73,097	41,894	20.80	2,014
1998	89,135.98	47,608	54,944	34,192	21.37	1,600
1999	211,901.85	109,553	126,434	85,467	21.95	3,894
2000	61,111.51	30,525	35,229	25,883	22.55	1,148

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, 2022

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	2,752	3,176	2,513	22.94	110
2002	124,248.21	57,825	66,735	57,513	23.55	2,442
2005	16,976.59	6,952	8,023	8,953	25.24	355
2007	36,240.36	13,423	15,491	20,749	26.34	788
2008	123,273.33	43,072	49,709	73,564	27.00	2,725
2012	13,100.09	3,479	4,015	9,085	29.03	313
2014	217,660.91	48,103	55,515	162,146	29.96	5,412
2015	137,276.88	27,071	31,242	106,034	30.52	3,474
2016	122,361.10	21,242	24,515	97,846	30.95	3,161
2017	414,834.73	62,059	71,622	343,213	31.26	10,979
2018	224,701.21	27,998	32,312	192,389	31.60	6,088
2019	903,092.59	89,406	103,183	799,910	31.84	25,123
2020	3,023,610.46	220,724	254,736	2,768,874	31.75	87,209
2021	1,049,172.82	47,842	55,214	993,959	31.39	31,665
	11,028,748.10	3,707,742	4,278,799	6,749,949		244,558
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	781	860			
1956	7,054.30	6,314	7,054			
1957	11,192.51	9,946	11,193			
1958	5,050.93	4,456	5,051			
1959	689.61	604	690			
1960	32,725.24	28,435	32,725			
1961	10,605.59	9,144	10,606			
1962	22,867.17	19,559	22,867			
1963	60,787.04	51,574	60,787			
1964	79,108.77	66,557	79,109			
1965	131,939.84	110,038	131,940			
1966	124,040.09	102,512	123,428	612	7.81	78
1967	208,085.37	170,399	205,167	2,918	8.15	358
1968	233,579.88	189,459	228,116	5,464	8.50	643
1969	194,219.76	155,937	187,754	6,465	8.87	729
1970	271,294.84	215,590	259,579	11,716	9.24	1,268
1971	229,764.59	180,595	217,443	12,321	9.63	1,279
1972	257,964.38	200,467	241,370	16,594	10.03	1,654
1973	109,357.30	83,986	101,122	8,235	10.44	789
1974	90,753.81	68,852	82,901	7,853	10.86	723

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, 2022

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	39,676	47,771	5,208	11.30	461
1976	53,093.99	39,231	47,236	5,858	11.75	499
1977	29,803.40	21,717	26,148	3,655	12.21	299
1978	50,738.04	36,430	43,863	6,875	12.69	542
1979	92,133.69	65,149	78,442	13,692	13.18	1,039
1980	491,009.86	341,743	411,472	79,538	13.68	5,814
1981	230,826.16	158,040	190,286	40,540	14.19	2,857
1982	80,975.76	60,999	73,445	7,531	13.26	568
1983	42,059.45	31,233	37,606	4,454	13.69	325
1984	46,511.61	34,023	40,965	5,547	14.13	393
1985	72,222.02	52,000	62,610	9,612	14.58	659
1986	43,855.97	31,054	37,390	6,466	15.05	430
1987	107,897.65	75,075	90,393	17,504	15.52	1,128
1988	160,625.82	109,723	132,111	28,515	16.01	1,781
1989	30,425.01	20,385	24,544	5,881	16.50	356
1990	108,749.56	71,394	85,961	22,788	17.00	1,340
1991	127,229.75	81,758	98,440	28,790	17.52	1,643
1992	44,347.42	27,863	33,548	10,799	18.04	599
1993	29,918.28	18,358	22,104	7,815	18.58	421
1994	29,674.28	17,760	21,384	8,291	19.12	434
1995	34,913.41	20,355	24,508	10,405	19.67	529
1996	42,589.04	24,152	29,080	13,509	20.23	668
1997	147,679.42	81,342	97,939	49,740	20.80	2,391
1998	59,434.64	31,744	38,221	21,214	21.37	993
1999	107,844.18	55,755	67,131	40,713	21.95	1,855
2000	88,357.27	44,134	53,139	35,218	22.55	1,562
2001	82,991.73	40,151	48,343	34,648	22.94	1,510
2002	24,753.36	11,520	13,871	10,883	23.55	462
2003	6,572.47	2,935	3,534	3,039	24.17	126
2004	11,171.29	4,795	5,773	5,398	24.60	219
2005	8,155.02	3,339	4,020	4,135	25.24	164
2006	8,567.60	3,336	4,017	4,551	25.87	176
2007	26,075.02	9,658	11,629	14,446	26.34	548
2008	31,803.84	11,112	13,379	18,425	27.00	682
2009	68,220.04	22,472	27,057	41,163	27.48	1,498
2010	60,218.85	18,596	22,390	37,829	27.98	1,352
2011	489,447.99	140,716	169,428	320,020	28.50	11,229
2012	154,849.37	41,128	49,520	105,330	29.03	3,628
2013	5,908.18	1,437	1,730	4,178	29.56	141
2014	69,835.34	15,434	18,583	51,252	29.96	1,711

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, 2022

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	594,043	715,251	2,297,138	30.52	75,267
2016	2,481,717.48	430,826	518,731	1,962,986	30.95	63,424
2017	56,121.74	8,396	10,109	46,013	31.26	1,472
	11,086,635.15	4,626,192	5,562,867	5,523,768		200,716
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1940	90.00	89	90			
1942	90.00	88	90			
1943	132.66	130	133			
1944	519.95	505	520			
1945	66.33	64	66			
1946	197.92	190	198			
1947	210.99	201	211			
1948	189.93	180	190			
1949	87.26	82	87			
1950	87.44	82	87			
1951	87.28	81	87			
1953	1,265.02	1,157	1,262	3	3.85	1
1955	1,296.62	1,169	1,275	21	4.43	5
1956	1,460.37	1,307	1,426	35	4.72	7
1957	7,995.25	7,105	7,750	245	5.01	49
1958	2,885.06	2,545	2,776	109	5.30	21
1959	2,623.82	2,297	2,506	118	5.60	21
1960	13,164.96	11,439	12,478	687	5.90	116
1961	21,807.35	18,803	20,511	1,296	6.20	209
1962	5,144.51	4,400	4,800	345	6.51	53
1963	11,141.18	9,453	10,312	830	6.82	122
1964	27,223.97	22,904	24,984	2,240	7.14	314
1965	25,450.83	21,226	23,154	2,297	7.47	307
1966	44,735.37	36,971	40,329	4,406	7.81	564
1967	40,165.22	32,891	35,879	4,287	8.15	526
1968	46,527.03	37,739	41,167	5,360	8.50	631
1969	40,719.90	32,694	35,664	5,056	8.87	570
1970	46,369.74	36,849	40,196	6,174	9.24	668
1971	37,753.88	29,675	32,370	5,383	9.63	559
1972	16,346.27	12,703	13,857	2,489	10.03	248
1973	17,281.90	13,272	14,478	2,804	10.44	269

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, 2022

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	11,759	12,827	2,673	10.86	246
1975	23,356.27	17,491	19,080	4,277	11.30	378
1976	7,679.24	5,674	6,189	1,490	11.75	127
1977	8,292.18	6,042	6,591	1,701	12.21	139
1978	4,682.18	3,362	3,667	1,015	12.69	80
1979	8,792.04	6,217	6,782	2,010	13.18	153
1980	17,159.04	11,943	13,028	4,131	13.68	302
1981	98,862.58	67,688	73,836	25,026	14.19	1,764
1982	107,317.69	80,842	88,185	19,133	13.26	1,443
1983	82,054.88	60,934	66,469	15,586	13.69	1,138
1984	56,055.83	41,005	44,730	11,326	14.13	802
1985	108,966.47	78,456	85,582	23,384	14.58	1,604
1986	78,897.92	55,868	60,943	17,955	15.05	1,193
1987	101,101.12	70,346	76,736	24,366	15.52	1,570
1988	89,032.58	60,818	66,342	22,690	16.01	1,417
1989	201,578.11	135,057	147,324	54,254	16.50	3,288
1990	181,749.75	119,319	130,157	51,593	17.00	3,035
1991	168,687.80	108,399	118,245	50,443	17.52	2,879
1992	259,022.46	162,744	177,526	81,496	18.04	4,518
1993	307,081.30	188,425	205,540	101,541	18.58	5,465
1994	257,960.73	154,389	168,412	89,548	19.12	4,683
1995	299,469.26	174,591	190,449	109,020	19.67	5,542
1996	383,632.67	217,558	237,319	146,314	20.23	7,233
1997	265,781.91	146,393	159,690	106,092	20.80	5,101
1998	699,360.80	373,529	407,457	291,904	21.37	13,660
1999	743,037.99	384,151	419,044	323,994	21.95	14,761
2000	582,884.63	291,151	317,597	265,288	22.55	11,764
2001	498,094.90	240,978	262,866	235,229	22.94	10,254
2002	223,078.26	103,821	113,251	109,827	23.55	4,664
2003	700,236.52	312,726	341,131	359,105	24.17	14,857
2004	1,411,277.60	605,720	660,738	750,539	24.60	30,510
2005	492,523.31	201,688	220,008	272,516	25.24	10,797
2006	776,322.51	302,300	329,758	446,564	25.87	17,262
2007	643,709.12	238,430	260,087	383,622	26.34	14,564
2008	820,138.66	286,556	312,584	507,554	27.00	18,798
2009	486,920.76	160,392	174,961	311,960	27.48	11,352
2010	543,937.56	167,968	183,225	360,713	27.98	12,892
2011	987,719.26	283,969	309,762	677,957	28.50	23,788
2012	353,222.86	93,816	102,337	250,885	29.03	8,642
2013	398,558.63	96,929	105,733	292,825	29.56	9,906
2014	361,466.55	79,884	87,140	274,327	29.96	9,156
2015	393,127.17	77,525	84,567	308,560	30.52	10,110

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, 2022

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	77,596	84,644	362,335	30.95	11,707
2017	844,671.07	126,363	137,841	706,830	31.26	22,611
2018	1,108,263.63	138,090	150,633	957,631	31.60	30,305
2019	573,973.60	56,823	61,984	511,989	31.84	16,080
2020	121,553.14	8,873	9,679	111,874	31.75	3,524
2021	35,273.65	1,608	1,754	33,520	31.39	1,068
	17,792,163.24	7,034,497	7,673,362	10,118,801		392,392
	39,907,546.49	15,368,431	17,515,028	22,392,518		837,666

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.10

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, 2022

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	1,510	3,804-	5,772	10.71	539
1967	207.34	157	395-	603	11.07	54
1968	820.82	617	1,554-	2,375	11.44	208
1969	4,348.68	3,232	8,142-	12,490	11.81	1,058
1970	585.40	430	1,083-	1,669	12.19	137
1971	1,925.29	1,399	3,524-	5,449	12.57	433
1972	16,780.77	12,053	30,362-	47,143	12.96	3,638
2004	19,260.94	8,409	21,183-	40,444	23.87	1,694
2005	22,925.98	9,588	24,153-	47,079	24.34	1,934
	68,823.91	37,395	94,200-	163,024		9,695

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 14.09

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, 2022

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	2,051	2,275			
1956	989.22	885	989			
1957	545.83	485	546			
1958	236.59	209	237			
1959	739.15	647	739			
1960	6,231.82	5,415	6,194	38	5.90	6
1961	5,465.73	4,713	5,391	75	6.20	12
1962	1,776.66	1,520	1,739	38	6.51	6
1963	1,519.13	1,289	1,474	45	6.82	7
1964	1,895.48	1,595	1,824	71	7.14	10
1965	611.14	510	583	28	7.47	4
1966	1,500.19	1,240	1,418	82	7.81	10
1967	7,810.50	6,396	7,316	494	8.15	61
1968	5,156.86	4,183	4,785	372	8.50	44
1969	2,743.23	2,203	2,520	223	8.87	25
1970	1,104.82	878	1,004	100	9.24	11
1971	31,924.90	25,093	28,704	3,221	9.63	334
1972	2,029.09	1,577	1,804	225	10.03	22
1973	5,741.28	4,409	5,043	698	10.44	67
1974	677.56	514	588	90	10.86	8
1975	501.75	376	430	72	11.30	6
1976	3,733.18	2,758	3,155	578	11.75	49
1977	1,421.54	1,036	1,185	236	12.21	19
1978	182.88	131	150	33	12.69	3
1979	5,235.99	3,702	4,235	1,001	13.18	76
1980	17,091.10	11,895	13,607	3,485	13.68	255
1981	121,509.06	83,194	95,164	26,345	14.19	1,857
1982	95,200.74	71,715	82,034	13,167	13.26	993
1983	6,768.10	5,026	5,749	1,019	13.69	74
1984	6,649.28	4,864	5,564	1,085	14.13	77
1985	25,257.56	18,185	20,802	4,456	14.58	306
1986	23,743.92	16,813	19,232	4,512	15.05	300
1987	25,830.88	17,973	20,559	5,272	15.52	340
1988	26,270.40	17,945	20,527	5,743	16.01	359
1989	52,802.47	35,378	40,468	12,334	16.50	748
1990	55,497.04	36,434	41,676	13,821	17.00	813
1991	30,826.21	19,809	22,659	8,167	17.52	466
1992	56,752.96	35,658	40,789	15,964	18.04	885
1993	45,455.69	27,892	31,905	13,550	18.58	729
1994	30,338.27	18,157	20,770	9,569	19.12	500
1995	22,678.63	13,222	15,124	7,554	19.67	384

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, 2022

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	12,666	14,488	7,847	20.23	388
1997	8,544.26	4,706	5,383	3,161	20.80	152
1998	8,784.27	4,692	5,367	3,417	21.37	160
1999	13,041.26	6,742	7,712	5,329	21.95	243
2000	2,551.99	1,275	1,458	1,094	22.55	49
2004	347.18	149	170	177	24.60	7
2005	3,317.00	1,358	1,553	1,764	25.24	70
2006	3,670.43	1,429	1,635	2,036	25.87	79
2010	54.74	17	19	35	27.98	1
2012	115,202.00	30,598	35,001	80,201	29.03	2,763
2013	22,348.33	5,435	6,217	16,131	29.56	546
2014	10,178.04	2,249	2,573	7,605	29.96	254
2015	499.19	98	112	387	30.52	13
2017	320.08	48	55	265	31.26	8
2018	5,899.53	735	841	5,059	31.60	160
2019	1,261.22	125	143	1,118	31.84	35
	953,217.86	580,438	663,828	289,390		14,794

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 1.55

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, 2022

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	274	291			
1990	10,556.06	9,847	10,556			
1991	4,510.10	4,177	4,510			
1992	3,050.56	2,791	3,051			
1993	5,858.48	5,305	5,858			
1994	335.37	299	335			
1997	104.02	89	104			
	24,705.16	22,782	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, 2022

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	648	651			
1959	15,785.61	15,614	15,786			
1960	2,005.39	1,969	2,005			
1961	1,960.14	1,910	1,960			
1962	288.11	278	288			
1963	1,039.65	997	1,040			
1964	5,769.25	5,486	5,769			
1965	1,751.72	1,652	1,752			
1966	3,912.12	3,662	3,912			
1967	4,863.78	4,521	4,864			
1968	8,062.42	7,440	8,062			
1969	1,581.42	1,449	1,581			
1970	2,285.43	2,080	2,285			
1971	10,974.98	9,921	10,975			
1972	4,046.99	3,633	4,047			
1974	1,652.12	1,461	1,652			
1975	8,480.27	7,446	8,480			
1976	7,949.17	6,923	7,949			
1977	2,458.86	2,124	2,459			
1978	1,265.56	1,084	1,266			
1979	752.79	639	753			
1980	1,718.37	1,444	1,708	10	5.58	2
1981	10,162.67	8,452	10,000	163	5.89	28
1982	12,027.61	10,522	12,028			
1983	1,755.64	1,519	1,756			
1984	30,831.09	26,472	30,831			
1985	13,068.42	11,075	13,068			
1986	19,569.87	16,429	19,454	116	6.98	17
1987	23,586.65	19,511	23,104	483	7.42	65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,809	12,799	477	7.87	61
1989	15,968.66	12,785	15,139	830	8.34	100
1990	33,323.13	26,319	31,165	2,158	8.65	249
1991	26,014.16	20,158	23,870	2,144	9.15	234
1992	15,045.39	11,425	13,529	1,517	9.66	157
1993	23,968.53	17,818	21,099	2,870	10.18	282
1994	51,100.60	37,140	43,979	7,122	10.71	665
1995	69,990.02	49,847	59,025	10,965	11.11	987
1996	45,414.72	31,531	37,337	8,078	11.67	692
1997	84,495.34	57,102	67,616	16,879	12.23	1,380
1998	75,399.07	49,507	58,623	16,776	12.81	1,310
1999	119,656.29	76,197	90,227	29,429	13.40	2,196
2000	199,968.82	123,281	145,981	53,988	14.00	3,856
2001	116,038.59	69,113	81,839	34,200	14.60	2,342
2002	42,457.03	24,370	28,857	13,600	15.21	894
2003	222,013.40	122,507	145,064	76,949	15.84	4,858
2004	109,705.10	58,045	68,733	40,972	16.47	2,488
2005	70,405.76	35,611	42,168	28,238	17.10	1,651
2006	85,043.37	40,974	48,518	36,525	17.75	2,058
2007	37,304.93	17,056	20,196	17,108	18.40	930
2008	97,908.80	42,306	50,096	47,813	19.06	2,509
2009	42,499.78	17,327	20,517	21,982	19.61	1,121
2011	14,980.73	5,306	6,283	8,698	20.97	415
2013	30,446.98	9,110	10,787	19,660	22.25	884
2018	12,429.20	1,868	2,212	10,217	25.44	402
2019	31,358.25	3,732	4,419	26,939	25.91	1,040
2020	191,812.76	16,649	19,715	172,098	26.32	6,539
	2,167,527.59	1,253,500	1,458,523	709,005		40,412
PNG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	445	461			
1976	21,500.00	18,723	21,500			
1984	1,544.96	1,327	1,545			
1987	5,496.89	4,547	5,497			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	2,425.60	1,975	2,426			
1997	821.60	555	750	72	12.23	6
2008	85,066.24	36,757	49,646	35,420	19.06	1,858
	117,316.10	64,329	81,824	35,492		1,864
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	804	807			
1959	3,980.48	3,937	3,980			
1960	3,557.12	3,492	3,557			
1961	940.90	917	941			
1962	2,160.12	2,088	2,160			
1963	2,440.64	2,340	2,441			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1964	1,463.53	1,392	1,464			
1965	852.14	804	852			
1966	4,391.44	4,110	4,391			
1967	7,725.03	7,180	7,725			
1968	9,375.01	8,652	9,375			
1969	1,802.13	1,652	1,802			
1970	4,312.49	3,926	4,312			
1971	727.19	657	727			
1972	12,970.95	11,644	12,971			
1973	4,161.73	3,709	4,141	21	3.81	6
1974	5,521.13	4,884	5,452	69	4.04	17
1975	4,072.92	3,576	3,992	81	4.27	19
1976	1,691.94	1,473	1,644	47	4.52	10
1977	2,859.26	2,470	2,757	102	4.77	21
1978	9,079.27	7,774	8,679	400	5.03	80
1979	8,076.46	6,853	7,651	426	5.30	80
1980	16,025.59	13,471	15,039	987	5.58	177
1981	16,463.34	13,693	15,287	1,177	5.89	200
1982	18,913.59	16,546	18,472	442	5.80	76
1983	17,303.36	14,967	16,709	594	6.16	96
1984	24,489.09	21,026	23,473	1,016	6.34	160
1985	30,607.35	25,940	28,959	1,648	6.75	244
1986	47,810.95	40,137	44,808	3,002	6.98	430
1987	41,095.26	33,994	37,951	3,145	7.42	424
1988	31,108.85	25,329	28,277	2,832	7.87	360
1989	67,276.33	53,861	60,130	7,147	8.34	857
1990	73,855.80	58,331	65,120	8,736	8.65	1,010
1991	72,040.64	55,824	62,321	9,719	9.15	1,062
1992	46,648.02	35,425	39,548	7,100	9.66	735
1993	72,629.85	53,993	60,277	12,353	10.18	1,213
1994	50,628.58	36,797	41,080	9,549	10.71	892
1995	79,302.27	56,479	63,053	16,250	11.11	1,463
1996	207,257.72	143,899	160,647	46,611	11.67	3,994
1997	83,557.81	56,468	63,040	20,518	12.23	1,678
1998	20,844.66	13,687	15,280	5,565	12.81	434
1999	283,838.00	180,748	201,785	82,053	13.40	6,123
2000	62,321.83	38,421	42,893	19,429	14.00	1,388
2001	24,248.93	14,443	16,124	8,125	14.60	557
2007	20,518.49	9,381	10,473	10,046	18.40	546
2011	4,783.98	1,694	1,891	2,893	20.97	138
2014	897.06	242	270	627	22.95	27
2016	7,240.43	1,534	1,713	5,528	24.17	229

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2017	323,394.81	58,696	65,528	257,867	24.80	10,398
2018	165,355.70	24,853	27,746	137,610	25.44	5,409
2019	186,196.01	22,157	24,736	161,460	25.91	6,232
2020	386,652.62	33,561	37,467	349,185	26.32	13,267
	2,586,398.54	1,250,053	1,392,041	1,194,358		60,052
	4,871,242.23	2,567,882	2,932,388	1,938,855		102,328
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.9	2.10

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, 2022

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	10,513	10,727			
2001	13,978.74	12,022	12,305	1,674	3.50	478
2002	7,564.41	6,203	6,349	1,216	4.50	270
2003	93,599.07	73,007	74,723	18,876	5.50	3,432
	1,490,664.11	1,466,540	1,468,898	21,766		4,180

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 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, 2022

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	69.54	66	70			
1944	164.84	156	165			
1945	176.36	167	176			
1949	386.14	364	386			
1950	40,873.99	38,562	40,874			
1951	13,252.51	12,494	13,253			
1952	16,983.70	16,002	16,975	9	3.64	2
1953	18,629.86	17,543	18,609	21	3.64	6
1954	256,090.83	240,964	255,610	480	3.65	132
1955	994.21	935	992	2	3.65	1
1956	872.25	820	870	2	3.65	1
1957	3,418.80	3,210	3,405	14	3.66	4
1958	1,752.94	1,645	1,745	8	3.66	2
1959	2,367.22	2,219	2,354	13	3.66	4
1960	5,153.22	4,828	5,121	32	3.66	9
1961	16,233.87	15,193	16,116	117	3.67	32
1962	11,675.82	10,918	11,582	94	3.67	26
1963	8,198.36	7,660	8,126	73	3.67	20
1964	10,451.97	9,756	10,349	103	3.67	28
1965	5,400.10	5,035	5,341	59	3.68	16
1966	328.72	306	325	4	3.68	1
1967	457.99	426	452	6	3.68	2
1968	1,682.04	1,564	1,659	23	3.68	6
1969	7,075.10	6,570	6,969	106	3.68	29
1970	2,820.16	2,615	2,774	46	3.69	12
1971	1,382.61	1,281	1,359	24	3.69	7
1972	560.39	518	549	11	3.69	3
1973	3,019.97	2,790	2,960	60	3.69	16
1978	1,633.18	1,497	1,588	45	3.70	12
1980	5,978.37	5,462	5,794	184	3.70	50
1983	14,819.56	13,521	14,343	477	3.79	126
1985	12,261.35	11,173	11,852	409	3.65	112
1988	51,464.44	46,519	49,347	2,118	3.67	577
1989	8,229.99	7,417	7,868	362	3.67	99
1990	120,834.68	108,389	114,977	5,857	3.73	1,570
1992	46,925.49	41,792	44,332	2,593	3.75	691
1994	1,695,729.02	1,498,177	1,589,241	106,488	3.76	28,321
1995	21,812.60	19,195	20,362	1,451	3.75	387
1996	2,224.98	1,952	2,071	154	3.71	42
1998	25,445.64	22,069	23,410	2,035	3.75	543
2000	8,225.47	7,051	7,480	746	3.75	199

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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	23,811.12	20,325	21,560	2,251	3.69	610
2002	46,435.27	39,312	41,701	4,734	3.71	1,276
2003	135,221.80	113,640	120,547	14,674	3.70	3,966
2004	72,257.46	60,154	63,810	8,447	3.72	2,271
2005	59,428.42	48,981	51,958	7,470	3.73	2,003
2012	73,812.77	54,489	57,801	16,012	3.72	4,304
2014	122,625.56	85,262	90,444	32,181	3.72	8,651
2015	9,324.53	6,231	6,610	2,715	3.72	730
2016	80,066.49	50,898	53,992	26,075	3.72	7,009
2018	20,521.49	11,229	11,912	8,610	3.72	2,315
2020	28,841.28	11,594	12,299	16,543	3.72	4,447
2022	1,971,734.58	235,425	249,735	1,722,000	3.69	466,667
	5,090,139.05	2,926,361	3,104,199	1,985,940		537,337
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1951	812.25	723	767	45	7.26	6
1953	24,649.85	21,878	23,208	1,442	7.28	198
1954	20,254.18	17,950	19,041	1,213	7.30	166
1955	795,050.41	703,651	746,413	48,638	7.31	6,654
1956	1,037.71	917	973	65	7.32	9
1957	10,157.06	8,962	9,507	650	7.34	89
1958	2,460.78	2,168	2,300	161	7.35	22
1959	5,581.91	4,910	5,208	374	7.36	51
1960	4,906.80	4,309	4,571	336	7.37	46
1961	535,025.24	469,094	497,601	37,424	7.38	5,071
1962	336.35	294	312	24	7.39	3
1963	275.79	241	256	20	7.40	3
1966	3,832.40	3,329	3,531	301	7.43	41
1967	2,771.56	2,402	2,548	224	7.44	30
1969	860.89	743	788	73	7.46	10
1970	8,627.36	7,428	7,879	748	7.47	100
1971	17,110.98	14,696	15,589	1,522	7.48	203
1972	3,367.69	2,885	3,060	307	7.49	41
1973	2,844.13	2,431	2,579	265	7.49	35
1974	1,205,909.69	1,027,700	1,090,154	115,755	7.50	15,434

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
1975	22,623.29	19,225	20,393	2,230	7.51	297
1976	53,241.56	45,109	47,850	5,391	7.52	717
1977	35,037.92	29,600	31,399	3,639	7.52	484
1978	16,010.96	13,482	14,301	1,710	7.53	227
1979	148,434.31	124,593	132,165	16,270	7.53	2,161
1980	466,465.33	390,156	413,866	52,599	7.54	6,976
1981	57,134.63	47,608	50,501	6,633	7.55	879
1982	38,416.35	32,362	34,329	4,088	7.58	539
1983	2,901.32	2,441	2,589	312	7.45	42
1984	89,345.02	74,639	79,175	10,170	7.59	1,340
1985	57,489.36	47,860	50,769	6,721	7.55	890
1986	139,476.56	115,570	122,593	16,883	7.55	2,236
1987	3,316.29	2,731	2,897	419	7.60	55
1988	2,083.71	1,711	1,815	269	7.52	36
1989	968,686.59	791,804	839,923	128,764	7.48	17,214
1990	708,723.67	575,838	610,832	97,891	7.50	13,052
1991	57,129.57	46,069	48,869	8,261	7.56	1,093
1992	351,366.89	281,867	298,996	52,371	7.52	6,964
1993	36,878.43	29,374	31,159	5,719	7.54	758
1994	355,811.77	280,878	297,947	57,865	7.60	7,614
1995	57,829.15	45,326	48,081	9,749	7.59	1,284
1996	43,206.21	33,545	35,584	7,623	7.63	999
1997	18,110.95	13,947	14,795	3,316	7.61	436
1998	266,163.28	203,455	215,819	50,344	7.55	6,668
1999	63,212.26	47,833	50,740	12,472	7.56	1,650
2000	1,488,931.32	1,112,232	1,179,823	309,108	7.62	40,565
2001	471,214.91	348,511	369,690	101,525	7.57	13,411
2002	173,161.24	126,373	134,053	39,108	7.59	5,153
2003	216,653.04	155,904	165,378	51,275	7.60	6,747
2004	252,346.50	178,813	189,680	62,667	7.61	8,235
2005	755,420.55	526,150	558,125	197,296	7.63	25,858
2006	211,175.23	144,613	153,401	57,774	7.60	7,602
2007	819,351.71	549,949	583,370	235,982	7.59	31,091
2008	546,316.32	358,056	379,815	166,501	7.62	21,851
2009	131,971.97	84,449	89,581	42,391	7.60	5,578
2010	91,996.25	57,148	60,621	31,375	7.62	4,117
2011	74,902.45	45,046	47,783	27,119	7.62	3,559
2012	248,880.14	144,251	153,017	95,863	7.62	12,580
2013	35,910.92	19,923	21,134	14,777	7.62	1,939
2014	443,217.75	233,576	247,771	195,447	7.63	25,616
2015	382,055.87	189,423	200,934	181,121	7.63	23,738

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
2016	807,444.71	371,586	394,168	413,277	7.62	54,236
2017	192,667.73	80,843	85,756	106,912	7.61	14,049
2018	1,024,715.14	380,887	404,034	620,681	7.61	81,561
2019	2,659,277.28	838,736	889,707	1,769,570	7.60	232,838
2020	67,292.34	16,689	17,703	49,589	7.58	6,542
2021	362,985.93	60,183	63,840	299,146	7.55	39,622
2022	657,811.89	41,442	43,960	613,851	7.43	82,618
	18,820,669.60	11,658,517	12,367,017	6,453,653		851,929
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2050						
NET SALVAGE PERCENT.. 0						
1951	729.51	525	557	173	20.87	8
1957	163.70	114	121	43	21.80	2
1962	40,943.45	27,815	29,505	11,438	22.50	508
1965	1,565,830.07	1,044,722	1,108,211	457,619	22.89	19,992
1966	142,841.12	94,718	100,474	42,367	23.01	1,841
1967	15,942.62	10,505	11,143	4,799	23.13	207
1968	9,453.29	6,187	6,563	2,890	23.25	124
1969	18,652.79	12,128	12,865	5,788	23.36	248
1970	12,893.85	8,326	8,832	4,062	23.47	173
1971	7,216.33	4,627	4,908	2,308	23.58	98
1975	431.80	269	285	146	23.99	6
1976	3,656.17	2,255	2,392	1,264	24.09	52
1977	2,768.51	1,693	1,796	973	24.18	40
1981	872.88	514	545	328	24.53	13
1982	6,154.88	3,889	4,125	2,030	23.60	86
1984	25,980.93	16,004	16,977	9,004	24.00	375
1987	84,550.58	50,426	53,490	31,060	24.02	1,293
1989	25,940.84	15,035	15,949	9,992	24.30	411
1990	146,852.54	84,000	89,105	57,748	24.32	2,375
1991	1,838.42	1,037	1,100	738	24.37	30
1992	58,530.60	32,490	34,464	24,066	24.45	984
1994	10,543.25	5,679	6,024	4,519	24.41	185
1996	316,093.92	164,179	174,156	141,938	24.52	5,789
1997	208,936.53	106,014	112,457	96,480	24.75	3,898
1998	101,324.14	50,399	53,462	47,862	24.76	1,933

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
1999	77,628.16	37,758	40,053	37,576	24.81	1,515
2000	1,472.48	699	741	731	24.89	29
2001	99,727.86	46,314	49,129	50,599	24.80	2,040
2002	62,585.00	28,351	30,074	32,511	24.75	1,314
2003	67,637.53	29,679	31,483	36,155	24.94	1,450
2004	91,592.06	38,972	41,340	50,252	24.98	2,012
2005	181,690.49	75,038	79,598	102,092	24.87	4,105
2006	25,337.36	10,074	10,686	14,651	25.00	586
2007	26,237.83	10,044	10,654	15,583	24.99	624
2008	2,113.48	775	822	1,291	25.03	52
2009	1,659.06	582	617	1,042	24.96	42
2010	11,579.53	3,865	4,100	7,480	24.95	300
2011	102,937.47	32,436	34,407	68,530	25.00	2,741
2012	74,272.89	21,992	23,328	50,944	24.96	2,041
2013	46,309.07	12,800	13,578	32,731	24.87	1,316
2014	313,233.42	79,875	84,729	228,504	24.83	9,203
2015	323,115.59	74,898	79,450	243,666	24.86	9,802
2016	640,428.48	133,209	141,304	499,124	24.75	20,167
2017	530,224.39	96,501	102,365	427,859	24.71	17,315
2018	1,495,111.53	231,443	245,508	1,249,604	24.57	50,859
2019	1,390,228.16	174,196	184,782	1,205,446	24.43	49,343
2020	221,833.88	20,808	22,073	199,761	24.17	8,265
2021	307,095.42	18,303	19,415	287,680	23.69	12,144
2022	53,205.32	1,160	1,230	51,975	22.38	2,322
	8,956,399.18	2,923,322	3,100,975	5,855,424		240,258
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1992	1,968,949.30	1,705,504	1,809,149	159,800	4.71	33,928
1993	15,226.14	13,116	13,913	1,313	4.75	276
1994	10,056.65	8,627	9,151	905	4.72	192
2000	1,880.00	1,557	1,652	228	4.67	49
2001	34,203.52	28,091	29,798	4,405	4.68	941
2022	7,534.08	732	776	6,758	4.64	1,456
	2,037,849.69	1,757,627	1,864,440	173,410		36,842

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,795,848.14	1,431,081	1,518,049	3,277,799	31.75	103,238
2011	174,377.96	46,524	49,351	125,027	31.60	3,957
2020	35,332.08	2,692	2,856	32,476	30.29	1,072
2021	38,715.34	1,874	1,988	36,727	29.46	1,247
2022	20,247.16	362	384	19,863	27.43	724
	5,064,520.68	1,482,533	1,572,628	3,491,893		110,238
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	1,124,605	1,192,948	26,643,811	35.67	746,953
2022	900,000.00	13,590	14,416	885,584	32.61	27,157
	28,736,758.65	1,138,195	1,207,364	27,529,395		774,110
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			
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			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
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	1,797	1,806			
1950	2,196.55	2,171	2,197			
1951	233.36	229	233			
1953	2,899.07	2,809	2,899			
1955	1,973.05	1,885	1,973			
1957	1,355.54	1,276	1,356			
1958	5,763.15	5,384	5,763			
1959	1,512.13	1,402	1,507	5	2.92	2
1960	3,574.90	3,288	3,534	41	3.21	13
1961	649.28	592	636	13	3.50	4
1962	9,412.34	8,521	9,158	255	3.79	67
1963	12,936.88	11,617	12,485	452	4.08	111
1964	3,052.55	2,719	2,922	130	4.37	30
1966	2,516.15	2,204	2,369	148	4.96	30
1967	1,274.89	1,107	1,190	85	5.26	16
1968	419.83	361	388	32	5.56	6
1970	80.61	68	73	8	6.19	1
1971	1,544.75	1,293	1,390	155	6.51	24
1972	1,090.13	904	972	119	6.84	17
1975	164.27	132	142	22	7.90	3
1976	3,452.10	2,738	2,943	510	8.28	62
1977	7,165.00	5,612	6,031	1,134	8.67	131
1978	6,220.72	4,810	5,169	1,051	9.07	116
1979	3,107.33	2,370	2,547	560	9.49	59
1980	5,058.60	3,804	4,088	970	9.92	98
1983	369.74	294	316	54	10.25	5
1986	5,526.05	4,195	4,508	1,018	11.58	88
1988	338.67	249	268	71	12.45	6
1989	11,535.55	8,308	8,929	2,607	13.01	200
1991	3,137.18	2,174	2,336	801	13.95	57
1994	17,386.12	11,298	12,142	5,244	15.36	341
1995	5,075.97	3,211	3,451	1,625	15.98	102
1997	38,896.24	23,408	25,157	13,740	16.87	814
1998	20,290.00	11,831	12,715	7,575	17.52	432
1999	9,250.00	5,239	5,630	3,620	17.99	201
2000	4,627.46	2,530	2,719	1,908	18.65	102
2001	14,287.96	7,557	8,122	6,166	19.15	322
2002	39,331.76	20,075	21,575	17,757	19.66	903

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
2003	18,220.00	8,953	9,622	8,598	20.18	426
2005	53,233.48	23,944	25,733	27,501	21.41	1,284
2007	2,169.82	884	950	1,220	22.52	54
2011	148,951.37	47,277	50,809	98,143	24.73	3,969
2012	1,935.54	569	612	1,324	25.21	53
2013	5,265.73	1,421	1,527	3,739	25.71	145
2014	34,471.72	8,439	9,069	25,402	26.22	969
2015	20,002.66	4,381	4,708	15,294	26.75	572
2016	52,555.80	10,143	10,901	41,655	27.17	1,533
2017	7,563.46	1,256	1,350	6,214	27.61	225
2018	262,071.27	36,323	39,036	223,035	27.97	7,974
2019	145,916.08	16,138	17,344	128,573	28.15	4,567
2020	106,559.48	8,653	9,299	97,260	28.27	3,440
2021	33,284.92	1,691	1,817	31,468	28.00	1,124
	1,211,587.25	409,406	434,286	777,301		30,698
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,501.80	70,592	75,692	24,810	20.85	1,190
1961	86,510.77	60,446	64,813	21,698	20.97	1,035
1962	140,561.75	97,706	104,765	35,797	21.08	1,698
1963	9,442.52	6,528	7,000	2,443	21.19	115
1964	3,674.63	2,527	2,710	965	21.30	45
1965	477.15	326	350	128	21.41	6
1966	296.27	201	216	81	21.51	4
1967	857.18	579	621	236	21.61	11
1968	3,557.29	2,389	2,562	996	21.71	46
1969	658.90	440	472	187	21.81	9
1970	2,316.86	1,536	1,647	670	21.90	31
1971	74,576.52	49,135	52,685	21,892	21.99	996
1972	5,261.51	3,443	3,692	1,570	22.08	71
1973	5,843.81	3,797	4,071	1,772	22.17	80
1974	1,074.01	693	743	331	22.26	15
1975	20,047.39	12,834	13,761	6,286	22.34	281
1976	98,085.49	62,317	66,819	31,266	22.42	1,395
1977	261,701.31	164,977	176,896	84,806	22.49	3,771
1978	14,817.48	9,264	9,933	4,884	22.57	216

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
1979	31,222.64	19,356	20,754	10,468	22.64	462
1980	50,105.39	30,781	33,005	17,101	22.72	753
1981	48,821.12	29,729	31,877	16,944	22.78	744
1982	16,052.09	10,402	11,153	4,899	22.00	223
1983	15,874.45	10,158	10,892	4,983	22.23	224
1984	47,473.08	29,975	32,141	15,333	22.48	682
1985	68,563.33	42,934	46,036	22,528	22.38	1,007
1986	219,783.73	136,376	146,228	73,555	22.32	3,295
1987	95,475.26	58,297	62,509	32,967	22.64	1,456
1988	78,736.60	47,541	50,976	27,761	22.64	1,226
1989	133,492.90	79,602	85,353	48,140	22.68	2,123
1990	1,470.77	865	927	543	22.75	24
1991	12,725.28	7,416	7,952	4,774	22.55	212
1992	108,029.34	61,944	66,419	41,610	22.69	1,834
1993	238,421.42	134,327	144,031	94,390	22.86	4,129
1994	9,207.03	5,117	5,487	3,720	22.78	163
1995	132,805.48	72,671	77,921	54,884	22.75	2,412
1996	77,446.78	41,457	44,452	32,995	23.00	1,435
1997	4,614,536.34	2,424,016	2,599,138	2,015,398	23.04	87,474
1998	280,007.14	144,764	155,222	124,785	22.89	5,452
1999	84,690.10	42,785	45,876	38,814	23.01	1,687
2000	89,553.44	44,329	47,532	42,022	22.95	1,831
2001	723,885.31	348,623	373,809	350,076	23.14	15,129
2002	42,181.45	19,800	21,230	20,951	23.17	904
2003	180,418.61	82,668	88,640	91,778	23.06	3,980
2004	145,870.90	64,767	69,446	76,425	23.17	3,298
2005	166,697.00	71,763	76,947	89,750	23.15	3,877
2006	139,747.63	58,107	62,305	77,443	23.18	3,341
2007	875,496.72	351,424	376,812	498,684	23.11	21,579
2008	79,153.66	30,411	32,608	46,546	23.24	2,003
2009	54,033.16	19,917	21,356	32,677	23.13	1,413
2010	195,896.61	68,564	73,517	122,379	23.21	5,273
2011	314,436.45	104,141	111,665	202,772	23.22	8,733
2012	49,337.32	15,383	16,494	32,843	23.17	1,417
2013	122,475.44	35,604	38,176	84,299	23.18	3,637
2014	163,714.63	43,974	47,151	116,564	23.15	5,035
2015	94,752.59	23,233	24,911	69,841	23.08	3,026
2016	607,720.95	133,942	143,619	464,102	23.00	20,178
2017	58,110.98	11,215	12,025	46,086	22.99	2,005
2018	71,660.41	11,802	12,655	59,006	22.82	2,586
2019	6,728.79	900	965	5,764	22.68	254

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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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						
2020	45,607.36	4,561	4,891	40,717	22.50	1,810
2021	221,165.06	14,066	15,082	206,083	22.08	9,333
2022	259,028.62	6,035	6,471	252,558	20.96	12,050
	11,902,876.00	5,545,472	5,946,102	5,956,774		260,724
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			
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			

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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						
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	2,884	3,207	3,272	26.81	122
2002	3,717,459.49	1,608,173	1,788,470	1,928,990	26.89	71,736
2003	86,366.70	36,205	40,264	46,103	27.01	1,707
2004	114,455.34	46,583	51,806	62,650	26.95	2,325
2005	21,018.75	8,277	9,205	11,814	26.94	439
2006	69,562.49	26,399	29,359	40,204	26.98	1,490
2007	23,610.52	8,599	9,563	14,047	27.06	519
2008	35,659.63	12,459	13,856	21,804	27.00	808
2009	2,413.42	805	895	1,518	26.99	56
2010	43,728.67	13,827	15,377	28,351	27.03	1,049
2011	22,599.66	6,730	7,485	15,115	27.11	558
2012	5,648.26	1,578	1,755	3,893	27.09	144
2013	10,825.90	2,818	3,134	7,692	27.00	285
2014	81,905.36	19,633	21,834	60,071	26.96	2,228
2015	2,283.12	498	554	1,729	26.87	64
2016	41,255.41	8,045	8,947	32,308	26.83	1,204
2017	11,058.96	1,886	2,097	8,962	26.76	335
2018	113,373.18	16,428	18,270	95,103	26.56	3,581
2019	931,227.37	109,140	121,376	809,851	26.35	30,734

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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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						
2020	15,591.87	1,364	1,517	14,075	26.07	540
2021	84,279.77	4,678	5,202	79,077	25.53	3,097
2022	815,637.96	16,639	18,504	797,134	24.01	33,200
	6,256,441.62	1,953,648	2,172,677	4,083,765		156,221
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1907	12.46	10	11	1	12.60	
1909	57.76	48	53	4	13.16	
1910	136.78	114	127	10	13.44	1
1912	15.65	13	14	1	14.00	
1915	2,677.72	2,181	2,426	252	14.84	17
1930	25,467.58	19,350	21,519	3,948	19.10	207
1933	41.56	31	34	7	19.96	
1934	68.83	51	57	12	20.24	1
1944	71.26	50	56	16	23.06	1
1968	646.66	385	428	218	29.03	8
1974	842.24	474	527	315	30.21	10
1976	103,603.50	57,151	63,558	40,045	30.57	1,310
1977	20,984.75	11,453	12,737	8,248	30.74	268
1978	83.39	45	50	33	30.91	1
1980	1,544.84	815	906	638	31.23	20
1981	984.45	513	571	414	31.39	13
1983	3,281.25	1,866	2,075	1,206	29.94	40
1984	4,173.75	2,346	2,609	1,565	29.99	52
1987	1,513.65	817	909	605	30.29	20
1988	13,483.87	7,164	7,967	5,517	30.44	181
1991	1,061.00	535	595	466	31.00	15
1996	7,009.14	3,213	3,573	3,436	31.31	110
1998	26,471.23	11,610	12,912	13,560	31.36	432
2000	16,127.75	6,712	7,464	8,663	31.56	274
2001	5,503.51	2,225	2,474	3,029	31.69	96
2003	14,245.64	5,416	6,023	8,222	31.78	259
2007	20,621.98	6,743	7,499	13,123	31.90	411
2008	5,631.08	1,756	1,953	3,678	32.01	115
2010	19,035.29	5,353	5,953	13,082	31.95	409

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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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						
2011	187,198.19	49,514	55,065	132,133	31.98	4,132
2014	780,161.32	164,458	182,896	597,266	31.82	18,770
2015	32,204.52	6,158	6,848	25,356	31.72	799
2016	12,899.16	2,197	2,443	10,456	31.67	330
2018	55,602.72	6,984	7,767	47,836	31.34	1,526
2019	14,930.36	1,515	1,685	13,246	30.98	428
	1,378,394.84	379,266	421,786	956,609		30,256
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	256,323.25	214,607	238,667	17,656	6.51	2,712
1972	1,414.08	1,172	1,303	111	6.84	16
1973	1,341.92	1,101	1,224	117	7.19	16
1974	12,886.39	10,457	11,629	1,257	7.54	167
1975	137,263.48	110,154	122,504	14,760	7.90	1,868
1976	267,126.39	211,831	235,580	31,546	8.28	3,810
1978	1,694.83	1,311	1,458	237	9.07	26
1983	1,716.01	1,363	1,516	200	10.25	20
1984	8,218.63	6,424	7,144	1,074	10.76	100
1986	1,468.08	1,115	1,240	228	11.58	20
1987	63,259.26	47,381	52,693	10,566	11.90	888
1988	164,987.37	121,233	134,825	30,163	12.45	2,423
1989	18,195.40	13,104	14,573	3,622	13.01	278
1990	3,271.23	2,318	2,578	693	13.37	52
1992	902.42	614	683	220	14.34	15
1994	8,464.53	5,500	6,117	2,348	15.36	153
1995	470.22	297	330	140	15.98	9
1996	2,266.54	1,399	1,556	711	16.42	43
1997	23,123.73	13,916	15,476	7,648	16.87	453
1998	20,630.97	12,030	13,379	7,252	17.52	414
1999	4,962.51	2,811	3,126	1,836	17.99	102
2000	407,096.61	222,600	247,556	159,540	18.65	8,554
2001	15,763.16	8,337	9,272	6,491	19.15	339
2002	131,065.22	66,896	74,396	56,669	19.66	2,882
2003	14,137.33	6,947	7,726	6,411	20.18	318
2004	40,617.24	19,163	21,311	19,306	20.71	932
2005	19,878.71	8,941	9,943	9,935	21.41	464

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2007	62,879.67	25,630	28,503	34,376	22.52	1,526
2008	2,272.69	877	975	1,297	23.09	56
2009	9,240.13	3,368	3,746	5,495	23.54	233
2010	66,063.64	22,541	25,068	40,996	24.13	1,699
2011	411,833.93	130,716	145,371	266,463	24.73	10,775
2012	83,940.09	24,678	27,445	56,495	25.21	2,241
2014	113,861.66	27,873	30,998	82,864	26.22	3,160
2015	183,656.84	40,221	44,730	138,927	26.75	5,194
2016	68,315.79	13,185	14,663	53,653	27.17	1,975
2017	316,762.84	52,614	58,513	258,250	27.61	9,353
2018	369,467.98	51,208	56,949	312,519	27.97	11,173
2019	368,864.11	40,796	45,370	323,494	28.15	11,492
2020	667,838.53	54,228	60,308	607,531	28.27	21,490
2021	1,439,248.27	73,114	81,311	1,357,937	28.00	48,498
2022	806,705.34	15,005	16,687	790,018	26.45	29,868
	6,599,497.02	1,689,076	1,878,443	4,721,054		185,807
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1970	2,405.60	1,966	2,406			
1971	856.40	698	856			
1977	337.88	269	331	7	10.30	1
1989	1,796.89	1,372	1,688	109	10.36	11
1991	11,012.42	8,290	10,200	812	10.34	79
1993	1,815.54	1,344	1,654	162	10.34	16
1994	163,361.24	119,646	147,213	16,149	10.41	1,551
1995	8,885.02	6,451	7,937	948	10.38	91
1996	549.62	395	486	64	10.40	6
1997	6,779.59	4,806	5,913	866	10.47	83
1998	2,746.90	1,925	2,369	378	10.47	36
2000	60,363.60	41,289	50,802	9,562	10.39	920
2005	3,322.01	2,081	2,560	762	10.43	73
2006	4,194.08	2,568	3,160	1,034	10.45	99
2008	48,795.58	28,301	34,822	13,974	10.50	1,331
2010	2,580.94	1,404	1,727	853	10.49	81
2011	12,737.88	6,664	8,199	4,538	10.48	433
2015	136,006.52	56,824	69,916	66,090	10.45	6,324

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
2016	124,033.08	47,567	58,526	65,507	10.45	6,269
2017	98,192.15	33,857	41,658	56,534	10.45	5,410
2018	17,582.52	5,292	6,511	11,071	10.45	1,059
2021	55,041.79	6,990	8,601	46,441	10.31	4,504
2022	37,576.07	1,774	2,183	35,393	10.08	3,511
	800,973.32	381,773	469,718	331,255		31,888
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1990	102.66	66	81	21	18.26	1
1993	737,722.10	454,879	559,665	178,057	18.34	9,709
1994	3,067.62	1,862	2,291	777	18.45	42
1995	8,454.84	5,069	6,237	2,218	18.37	121
1996	2,642.22	1,562	1,922	720	18.34	39
1997	9,729.43	5,657	6,960	2,769	18.36	151
1999	1,707.29	955	1,175	532	18.52	29
2001	413,531.82	222,273	273,476	140,056	18.50	7,571
2003	84,810.24	43,491	53,510	31,301	18.52	1,690
2004	10,531.21	5,260	6,472	4,060	18.54	219
2005	32,296.91	15,658	19,265	13,032	18.60	701
2007	33,973.83	15,431	18,986	14,988	18.63	805
2009	25,458.89	10,723	13,193	12,266	18.55	661
2010	22,614.64	9,102	11,199	11,416	18.56	615
2011	16,744.15	6,393	7,866	8,878	18.62	477
2012	2,373.40	857	1,054	1,319	18.57	71
2013	4,123.80	1,395	1,716	2,407	18.59	129
2014	18,579.62	5,827	7,169	11,410	18.60	613
2015	135,653.72	39,068	48,068	87,586	18.54	4,724
2016	10,271.87	2,671	3,286	6,986	18.50	378
2018	11,861.90	2,327	2,863	8,999	18.44	488
2019	5,778.08	926	1,139	4,639	18.33	253
2020	32,163.20	3,885	4,780	27,383	18.20	1,505
2021	4,204.00	324	399	3,805	17.96	212
2022	323,158.46	9,113	11,212	311,946	17.20	18,136
	1,951,555.90	864,774	1,063,983	887,573		49,340

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
1937	1,234.84	947	1,165	70	18.10	4
1961	294.42	203	250	45	21.91	2
1970	377.45	246	303	75	22.96	3
1976	1,808.65	1,126	1,385	423	23.54	18
1982	26,509.40	16,855	20,738	5,772	23.20	249
1987	357.42	214	263	94	23.67	4
1988	95.00	56	69	26	23.64	1
1989	24.29	14	17	7	23.65	
1990	2,123.00	1,228	1,511	612	23.68	26
1992	4,760.80	2,672	3,288	1,473	23.85	62
1993	2,703.40	1,491	1,834	869	23.98	36
1995	18,973.34	10,122	12,454	6,520	24.05	271
1996	4,307.22	2,260	2,781	1,527	24.01	64
1997	9,271.45	4,776	5,876	3,395	24.00	141
1998	11,191.78	5,648	6,949	4,243	24.04	176
2000	519,130.02	249,961	307,542	211,588	24.23	8,732
2001	12,387.00	5,832	7,175	5,212	24.16	216
2002	2,306.86	1,055	1,298	1,009	24.34	41
2004	6,184.42	2,677	3,294	2,891	24.24	119
2009	184,472.34	65,746	80,891	103,581	24.38	4,249
2014	17,931.59	4,648	5,719	12,213	24.29	503
2017	149,837.36	27,855	34,272	115,566	24.09	4,797
	976,282.05	405,632	499,074	477,208		19,714
CPG - LEHIGHTON OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 8-2073						
NET SALVAGE PERCENT.. 0						
2022	150,681.29	2,230	2,744	147,937	33.28	4,445
	150,681.29	2,230	2,744	147,937		4,445

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
1947	88.33	88	88			
1949	62.10	62	62			
1950	1,750.46	1,730	1,750			
1954	82.09	79	82			
1955	2,524.74	2,412	2,525			
1959	8,481.65	7,862	8,482			
1960	23,176.48	21,317	23,176			
1961	1,347.50	1,230	1,348			
1962	1,123.26	1,017	1,123			
1963	530.30	476	530			
1964	650.44	579	650			
1965	756.41	668	756			
1966	1,375.16	1,205	1,375			
1967	93,390.59	81,110	93,391			
1968	21,420.99	18,443	21,421			
1969	4,193.10	3,578	4,193			
1970	1,826.32	1,544	1,826			
1971	1,842.02	1,542	1,842			
1972	3,936.95	3,264	3,937			
1973	2,566.84	2,105	2,567			
1974	3,035.86	2,464	3,036			
1975	12,010.65	9,639	11,904	107	7.90	14
1977	458.66	359	443	15	8.67	2
1978	3,473.82	2,686	3,317	157	9.07	17
1979	402.24	307	379	23	9.49	2
1980	1,246.95	938	1,158	89	9.92	9
1981	3,845.85	2,849	3,518	327	10.37	32
1982	4,422.05	3,564	4,401	21	9.75	2
1983	10,964.16	8,706	10,752	213	10.25	21
1984	481.79	377	466	16	10.76	1
1985	12,396.87	9,577	11,827	570	11.04	52
1986	990.08	752	929	61	11.58	5
1988	1,732.16	1,273	1,572	160	12.45	13
1989	13,493.07	9,718	12,001	1,492	13.01	115
1990	1,467.02	1,039	1,283	184	13.37	14
1991	230,947.17	160,046	197,652	33,295	13.95	2,387
1992	43,627.18	29,675	36,648	6,979	14.34	487
1993	17,666.93	11,727	14,483	3,184	14.94	213
1994	110,736.85	71,957	88,865	21,872	15.36	1,424
1995	121,110.90	76,603	94,602	26,508	15.98	1,659
1996	38,413.91	23,717	29,290	9,124	16.42	556
1997	707,112.52	425,540	525,530	181,583	16.87	10,764

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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						
1998	242,850.52	141,606	174,879	67,971	17.52	3,880
1999	273,981.29	155,183	191,646	82,335	17.99	4,577
2000	43,776.95	23,937	29,561	14,215	18.65	762
2001	176,958.76	93,593	115,585	61,374	19.15	3,205
2002	89,458.63	45,660	56,389	33,070	19.66	1,682
2003	33,486.09	16,455	20,321	13,165	20.18	652
2004	722,980.57	341,102	421,251	301,730	20.71	14,569
2005	694,888.21	312,561	386,004	308,884	21.41	14,427
2006	226,341.44	97,100	119,916	106,426	21.96	4,846
2007	124,072.15	50,572	62,455	61,617	22.52	2,736
2008	648,301.51	250,050	308,804	339,497	23.09	14,703
2009	318,403.94	116,058	143,328	175,076	23.54	7,437
2010	121,597.41	41,489	51,238	70,360	24.13	2,916
2011	81,381.09	25,830	31,899	49,482	24.73	2,001
2012	15,294.93	4,497	5,554	9,741	25.21	386
2013	152,595.60	41,170	50,844	101,752	25.71	3,958
2014	185,601.43	45,435	56,111	129,491	26.22	4,939
2015	351,076.18	76,886	94,952	256,124	26.75	9,575
2016	260,553.66	50,287	62,103	198,451	27.17	7,304
2017	93,835.87	15,586	19,248	74,588	27.61	2,701
2018	297,865.49	41,284	50,985	246,881	27.97	8,827
2019	199,467.50	22,061	27,245	172,223	28.15	6,118
2020	787,053.30	63,909	78,926	708,128	28.27	25,049
2021	807,832.28	41,038	50,681	757,152	28.00	27,041
2022	1,612,699.98	29,996	37,044	1,575,656	26.45	59,571
	10,073,517.20	3,147,169	3,872,151	6,201,366		251,651
	112,227,654.49	38,884,513	42,197,098	70,030,557		3,571,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 3.18

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, 2022

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						
2003	58,882.74	57,411	37,125	21,757	0.50	21,757
2004	19,545.79	18,080	11,692	7,854	1.50	5,236
2005	12,973.40	11,352	7,341	5,633	2.50	2,253
2006	15,741.19	12,986	8,398	7,344	3.50	2,098
2007	98,862.25	76,618	49,546	49,317	4.50	10,959
2008	10,904.48	7,906	5,112	5,792	5.50	1,053
2009	196,763.79	132,816	85,887	110,877	6.50	17,058
2010	29,674.64	18,547	11,994	17,681	7.50	2,357
2013	49,177.44	23,359	15,105	34,072	10.50	3,245
2014	164,928.32	70,095	45,328	119,601	11.50	10,400
2015	142,233.63	53,338	34,491	107,742	12.50	8,619
2016	156,448.43	50,846	32,880	123,568	13.50	9,153
2017	694,772.06	191,062	123,552	571,220	14.50	39,394
2018	365,293.03	82,191	53,149	312,144	15.50	20,138
2019	260,157.81	45,528	29,441	230,717	16.50	13,983
2020	235,363.22	29,420	19,025	216,339	17.50	12,362
2021	186,194.50	13,965	9,031	177,164	18.50	9,576
2022	239,796.94	5,995	3,877	235,920	19.50	12,098
	2,937,713.66	901,515	582,972	2,354,742		201,739
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	12,589.63	12,275	12,215	374	0.50	374
2004	826.89	765	761	66	1.50	44
2005	1,086.91	951	946	141	2.50	56
2006	1,234.22	1,018	1,013	221	3.50	63
2007	1,312.22	1,017	1,012	300	4.50	67
2008	24,417.03	17,702	17,616	6,801	5.50	1,237
2010	2,239.24	1,400	1,393	846	7.50	113
2011	20,678.25	11,890	11,832	8,846	8.50	1,041
2014	33,759.66	14,348	14,278	19,481	11.50	1,694
2015	35,177.20	13,191	13,127	22,050	12.50	1,764
2016	233,275.70	75,815	75,447	157,829	13.50	11,691
2017	400,100.57	110,028	109,493	290,607	14.50	20,042
2018	31,187.62	7,017	6,983	24,205	15.50	1,562
2019	69,735.23	12,204	12,145	57,591	16.50	3,490

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, 2022

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						
2020	115,739.37	14,467	14,397	101,343	17.50	5,791
2021	61,990.92	4,649	4,626	57,365	18.50	3,101
2022	50,000.00	1,250	1,244	48,756	19.50	2,500
	1,095,350.66	299,987	298,529	796,822		54,630
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	2,532.25	2,469	2,387	145	0.50	145
2004	11,966.55	11,069	10,701	1,265	1.50	843
2006	1,393.32	1,149	1,111	283	3.50	81
2007	4,828.41	3,742	3,618	1,211	4.50	269
2010	1,926.82	1,204	1,164	763	7.50	102
2014	4,225.61	1,796	1,736	2,489	11.50	216
2015	64,028.79	24,011	23,213	40,816	12.50	3,265
2016	22,950.78	7,459	7,211	15,740	13.50	1,166
2017	29,884.80	8,218	7,945	21,940	14.50	1,513
2018	66,579.64	14,980	14,482	52,098	15.50	3,361
2019	9,728.37	1,702	1,645	8,083	16.50	490
2020	395,875.29	49,484	47,839	348,036	17.50	19,888
2021	17,352.44	1,301	1,258	16,095	18.50	870
2022	110,598.61	2,765	2,673	107,926	19.50	5,535
	743,871.68	131,349	126,983	616,889		37,744
	4,776,936.00	1,332,851	1,008,484	3,768,453		294,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 6.16

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, 2022

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	3,235	3,455	859	2.50	344
2016	42,502.55	27,627	29,503	13,000	3.50	3,714
2017	3,747.59	2,061	2,201	1,547	4.50	344
2020	18,196.00	4,549	4,858	13,338	7.50	1,778
2021	30,929.53	4,639	4,954	25,976	8.50	3,056
	99,689.57	42,111	44,970	54,720		9,236
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,637.58	1,556	1,432	205	0.50	205
2015	7,913.29	5,935	5,463	2,451	2.50	980
2016	5,541.48	3,602	3,315	2,226	3.50	636
2017	8,554.22	4,705	4,330	4,224	4.50	939
2018	2,800.72	1,260	1,160	1,641	5.50	298
2021	67,496.24	10,124	9,318	58,178	8.50	6,844
	93,943.53	27,182	25,018	68,926		9,902
	193,633.10	69,293	69,988	123,646		19,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 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, 2022

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	6,207	4,598	16,093	3.50	4,598
	20,690.72	6,207	4,598	16,093		4,598
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	285,879.24	257,291	219,873	66,007	0.50	66,007
2021	46,130.82	13,839	11,826	34,304	3.50	9,801
	332,010.06	271,130	231,699	100,311		75,808
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	289,585.10	260,627	248,754	40,831	0.50	40,831
2021	20,690.76	6,207	5,924	14,767	3.50	4,219
	310,275.86	266,834	254,678	55,598		45,050
	662,976.64	544,171	490,975	172,002		125,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4 18.92

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, 2022

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	779,019.38	276,708	312,461	466,558	4.54	102,766
2021	1,131,445.59	248,918	281,080	850,365	5.32	159,843
2022	547,102.11	40,923	46,211	500,892	6.18	81,050
	2,457,567.08	566,549	639,752	1,817,815		343,659
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	259,448.53	150,480	135,448	124,001	3.26	38,037
2020	82,239.72	29,212	26,294	55,946	4.54	12,323
2022	308,592.18	23,083	20,777	287,815	6.18	46,572
	650,280.43	202,775	182,519	467,761		96,932
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	1,056.16	1,000	1,044	12	0.92	12
2019	67,537.69	32,215	33,633	33,905	3.84	8,829
2020	87,761.08	31,173	32,545	55,216	4.54	12,162
2021	94,492.42	20,788	21,703	72,790	5.32	13,682
2022	256,172.77	19,162	20,005	236,167	6.18	38,215
	507,020.12	104,338	108,930	398,090		72,900
	3,614,867.63	873,662	931,201	2,683,666		513,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 14.20

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, 2022

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	146,963.60	93,998	106,755	40,209	3.66	10,986
2018	1,140,369.30	556,728	632,283	508,086	4.72	107,645
2019	501,361.57	197,236	224,004	277,358	5.40	51,363
2020	4,688,211.34	1,355,831	1,539,835	3,148,376	6.14	512,765
2021	721,301.61	127,887	145,243	576,059	6.96	82,767
2022	4,084,021.26	244,224	277,368	3,806,653	7.85	484,924
	11,282,228.68	2,575,904	2,925,488	8,356,741		1,250,450
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	654,931.06	418,894	380,316	274,615	3.66	75,031
2018	566,930.32	276,775	251,285	315,645	4.72	66,874
2019	1,655,159.35	651,140	591,173	1,063,987	5.40	197,035
2020	3,573,356.29	1,033,415	938,242	2,635,114	6.14	429,172
2021	738,968.44	131,019	118,953	620,016	6.96	89,083
2022	2,303,154.17	137,729	125,045	2,178,109	7.85	277,466
	9,492,499.63	2,648,972	2,405,013	7,087,487		1,134,661
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2004	1,670.51	1,545	1,590	81	1.50	54
2005	17,869.24	16,324	16,797	1,072	1.66	646
2006	66,740.29	60,013	61,752	4,988	1.85	2,696
2009	69,992.19	59,437	61,159	8,833	2.40	3,680
2010	11,748.46	9,737	10,019	1,729	2.58	670
2019	1,425,017.03	560,602	576,848	848,169	5.40	157,068
2020	3,285,437.37	950,148	977,683	2,307,755	6.14	375,856
2021	463,858.40	82,242	84,625	379,233	6.96	54,488
2022	1,911,917.53	114,333	117,646	1,794,271	7.85	228,570
	7,254,251.02	1,854,381	1,908,120	5,346,131		823,728
	28,028,979.33	7,079,257	7,238,621	20,790,359		3,208,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 11.45

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, 2022

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	77,386.14	25,189	4,673	72,714	7.25	10,030
2022	399,578.23	18,860	3,498	396,080	10.09	39,255
	476,964.37	44,049	8,171	468,793		49,285
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	428,974.26	176,823	153,659	275,316	6.42	42,884
2020	467,180.42	109,694	95,324	371,857	8.15	45,627
2022	225,314.25	10,635	9,242	216,072	10.09	21,414
	1,121,468.93	297,152	258,224	863,245		109,925
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2004	142,639.00	129,031	135,624	7,015	1.95	3,597
2005	81,280.60	72,258	75,950	5,330	2.19	2,434
2006	199,911.41	174,483	183,399	16,513	2.40	6,880
2019	603,303.32	196,375	206,409	396,894	7.25	54,744
2020	491,775.83	115,469	121,369	370,407	8.15	45,449
2022	187,036.61	8,828	9,279	177,758	10.09	17,617
	1,705,946.77	696,444	732,030	973,917		130,721
	3,304,380.07	1,037,645	998,425	2,305,955		289,931

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 8.77

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, 2022

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	449,208.13	185,164	226,641	222,567	6.42	34,668
2019	360,930.75	117,483	143,800	217,131	7.25	29,949
2020	499,231.88	117,220	143,478	355,754	8.15	43,651
2021	307,655.78	43,503	53,248	254,408	9.10	27,957
2022	622,986.35	29,405	35,992	586,995	10.09	58,176
	2,240,012.89	492,775	603,158	1,636,855		194,401
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	376,636.13	155,249	131,664	244,972	6.42	38,158
2019	302,095.18	98,332	83,394	218,702	7.25	30,166
2020	342,490.41	80,417	68,200	274,290	8.15	33,655
2022	351,282.58	16,581	14,062	337,221	10.09	33,421
	1,372,504.30	350,579	297,320	1,075,184		135,400
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2001	51,781.44	48,763	51,341	440	1.33	331
2002	70,815.38	65,908	69,393	1,423	1.53	930
2005	250,734.82	222,903	234,688	16,047	2.19	7,327
2019	305,566.54	99,462	104,720	200,846	7.25	27,703
2020	514,801.20	120,875	127,266	387,536	8.15	47,550
2022	291,604.74	13,764	14,492	277,113	10.09	27,464
	1,485,304.12	571,675	601,899	883,405		111,305
	5,097,821.31	1,415,029	1,502,377	3,595,444		441,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 8.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	12,858.54	8,358	9,938	2,920	5.65	517
2016	281,546.27	134,326	159,722	121,824	7.12	17,110
2019	25,776.42	7,207	8,570	17,207	9.02	1,908
2022	261,368.35	11,004	13,084	248,284	11.38	21,818
	581,549.58	160,895	191,314	390,236		41,353
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	1,693.06	1,497	1,392	302	3.20	94
2004	779.65	630	586	194	4.38	44
2011	39,431.80	26,711	24,829	14,602	5.48	2,665
2018	74,053.22	25,963	24,134	49,919	8.34	5,985
2020	298,333.42	61,009	56,711	241,622	9.72	24,858
2021	337,438.86	42,180	39,209	298,230	10.50	28,403
2022	147,381.86	6,205	5,768	141,614	11.38	12,444
	899,111.87	164,195	152,629	746,483		74,493
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	2,495.03	2,297	2,433	62	2.46	25
2001	36,167.86	30,714	32,538	3,630	3.82	950
2002	5,584.91	4,671	4,948	637	4.01	159
2003	16,177.56	13,313	14,103	2,074	4.20	494
2004	39,848.07	32,213	34,126	5,722	4.38	1,306
2005	165,045.82	130,848	138,617	26,429	4.57	5,783
2006	19,504.79	15,159	16,059	3,446	4.73	729
2009	12,533.28	9,069	9,607	2,926	5.16	567
2017	7,069.44	2,947	3,122	3,947	7.69	513
2019	69,484.12	19,428	20,581	48,903	9.02	5,422

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2020	140,515.06	28,735	30,441	110,074	9.72	11,324
2021	247,120.32	30,890	32,724	214,396	10.50	20,419
2022	122,351.84	5,151	5,457	116,895	11.38	10,272
	883,898.10	325,435	344,757	539,141		57,963
	2,364,559.55	650,525	688,700	1,675,860		173,809

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 7.35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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	1,636	1,643	125	1.50	83
	1,768.11	1,636	1,643	125		83
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	2,376	2,377	3,213	11.50	279
2018	10,248.45	2,306	2,306	7,942	15.50	512
	15,838.44	4,682	4,683	11,155		791
	17,606.55	6,318	6,326	11,280		874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 4.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	344,961.13	336,337	341,021	3,940	0.50	3,940
2004	376,497.34	348,260	353,110	23,387	1.50	15,591
2005	585,131.98	511,990	519,121	66,011	2.50	26,404
2006	533,535.20	440,167	446,297	87,238	3.50	24,925
2007	637,237.38	493,859	500,737	136,500	4.50	30,333
2008	236,121.16	171,188	173,572	62,549	5.50	11,373
2009	267,438.49	180,521	183,035	84,403	6.50	12,985
2010	162,964.81	101,853	103,272	59,693	7.50	7,959
2011	451,363.00	259,534	263,149	188,214	8.50	22,143
2012	368,654.37	193,544	196,240	172,415	9.50	18,149
2013	792,113.30	376,254	381,494	410,619	10.50	39,107
2014	476,076.46	202,332	205,150	270,926	11.50	23,559
2015	1,648,297.12	618,111	626,720	1,021,577	12.50	81,726
2016	1,270,294.92	412,846	418,596	851,699	13.50	63,089
2017	1,830,420.92	503,366	510,377	1,320,044	14.50	91,038
2018	915,728.07	206,039	208,909	706,819	15.50	45,601
2019	1,013,890.01	177,431	179,902	833,988	16.50	50,545
2020	1,692,662.34	211,583	214,530	1,478,132	17.50	84,465
2021	1,785,140.52	133,886	135,751	1,649,390	18.50	89,156
2022	2,220,574.48	55,514	56,287	2,164,287	19.50	110,989
	17,609,103.00	5,934,615	6,017,270	11,591,833		853,077
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	110,682.26	107,915	107,960	2,722	0.50	2,722
2004	270,994.91	250,670	250,775	20,220	1.50	13,480
2005	107,276.26	93,867	93,906	13,370	2.50	5,348
2006	272,070.63	224,458	224,552	47,519	3.50	13,577
2007	397,958.98	308,418	308,547	89,412	4.50	19,869
2008	194,881.81	141,289	141,348	53,534	5.50	9,733
2009	386,652.36	260,990	261,099	125,553	6.50	19,316
2010	528,508.76	330,318	330,456	198,053	7.50	26,407
2011	46,412.17	26,687	26,698	19,714	8.50	2,319
2012	106,370.79	55,845	55,868	50,502	9.50	5,316
2013	245,409.98	116,570	116,619	128,791	10.50	12,266
2014	495,061.18	210,401	210,489	284,572	11.50	24,745
2015	960,119.93	360,045	360,195	599,925	12.50	47,994
2016	582,263.35	189,236	189,315	392,948	13.50	29,107

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	608,859.13	167,436	167,506	441,353	14.50	30,438
2018	1,012,779.35	227,875	227,970	784,809	15.50	50,633
2019	536,030.46	93,805	93,844	442,186	16.50	26,799
2020	1,296,129.90	162,016	162,084	1,134,046	17.50	64,803
2021	1,226,021.61	91,952	91,990	1,134,031	18.50	61,299
2022	1,470,338.24	36,758	36,773	1,433,565	19.50	73,516
	10,854,822.06	3,456,551	3,457,995	7,396,827		539,687
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	190,336.67	185,578	162,675	27,662	0.50	27,662
2004	403,566.38	373,299	327,228	76,339	1.50	50,893
2005	471,228.17	412,325	361,437	109,791	2.50	43,916
2006	277,067.07	228,580	200,370	76,698	3.50	21,914
2007	507,181.09	393,065	344,554	162,627	4.50	36,139
2008	544,153.86	394,512	345,823	198,331	5.50	36,060
2009	190,844.18	128,820	112,922	77,923	6.50	11,988
2010	675,112.97	421,946	369,871	305,242	7.50	40,699
2011	41,307.18	23,752	20,821	20,487	8.50	2,410
2012	185,811.11	97,551	85,512	100,299	9.50	10,558
2013	268,626.03	127,597	111,849	156,777	10.50	14,931
2014	510,814.37	217,096	190,303	320,512	11.50	27,871
2015	362,285.21	135,857	119,090	243,195	12.50	19,456
2016	632,442.31	205,544	180,177	452,266	13.50	33,501
2017	243,698.39	67,017	58,746	184,952	14.50	12,755
2018	534,429.05	120,247	105,407	429,022	15.50	27,679
2019	795,631.49	139,236	122,052	673,579	16.50	40,823
2020	463,388.36	57,924	50,775	412,613	17.50	23,578
2021	934,658.67	70,099	61,448	873,211	18.50	47,201
2022	782,352.30	19,559	17,145	765,207	19.50	39,241
	9,014,934.86	3,819,604	3,348,203	5,666,732		569,275
	37,478,859.92	13,210,770	12,823,468	24,655,392		1,962,039

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	207	201	351	12.50	28
2016	1,085.72	353	344	742	13.50	55
2017	330,397.55	90,859	88,444	241,953	14.50	16,686
2018	105,742.64	23,792	23,160	82,583	15.50	5,328
	437,778.64	115,211	112,149	325,630		22,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

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	5,600	6,143	356	3.61	99
2001	30,317.91	25,746	28,242	2,076	3.82	543
2002	3,719.59	3,111	3,413	307	4.01	77
2003	35,492.23	29,207	32,038	3,454	4.20	822
2004	54,943.24	44,416	48,721	6,222	4.38	1,421
2005	14,736.28	11,683	12,815	1,921	4.57	420
2006	28,808.32	22,390	24,560	4,248	4.73	898
2007	37,931.66	28,866	31,664	6,268	4.87	1,287
2009	64,652.45	46,783	51,318	13,335	5.16	2,584
2013	15,373.86	9,480	10,399	4,975	5.91	842
2018	220,480.47	77,300	84,793	135,688	8.34	16,270
2019	308,929.87	86,377	94,749	214,180	9.02	23,745
2020	1,614,013.94	330,066	362,059	1,251,955	9.72	128,802
2021	76,359.04	9,545	10,470	65,889	10.50	6,275
	2,512,257.22	730,570	801,383	1,710,874		184,085
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	56,048	66,799	1,311	4.20	312
2004	167,248.57	135,204	161,138	6,111	4.38	1,395
2007	13,369.18	10,174	12,126	1,244	4.87	255
2008	35,075.31	26,089	31,093	3,982	4.99	798
2009	48,114.46	34,816	41,494	6,620	5.16	1,283
2010	12,089.03	8,493	10,122	1,967	5.29	372
2018	1,346,981.57	472,252	562,836	784,145	8.34	94,022
2020	783,198.88	160,164	190,886	592,313	9.72	60,938
2021	45,428.50	5,679	6,768	38,660	10.50	3,682
	2,519,615.24	908,919	1,083,262	1,436,353		163,057
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2001	21,592.29	18,336	15,652	5,941	3.82	1,555
2002	30,786.38	25,750	21,980	8,806	4.01	2,196
2003	50,494.67	41,552	35,469	15,026	4.20	3,578
2004	106,224.95	85,872	73,300	32,925	4.38	7,517

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2005	199,925.67	158,501	135,296	64,630	4.57	14,142
2006	32,646.90	25,373	21,658	10,989	4.73	2,323
2009	69,039.30	49,957	42,643	26,396	5.16	5,116
2018	909.08	319	272	637	8.34	76
2019	106,125.88	29,673	25,329	80,797	9.02	8,958
2020	920,993.58	188,343	160,769	760,225	9.72	78,212
	1,538,738.70	623,676	532,368	1,006,371		123,673
	6,570,611.16	2,263,165	2,417,013	4,153,598		470,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 7.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	31,838.36	30,246	27,465	4,374	0.50	4,374
2021	40,712.05	6,107	5,545	35,167	8.50	4,137
	72,550.41	36,353	33,010	39,540		8,511
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	392,343	302,043	411,309	4.50	91,402
2019	33,841.70	11,845	9,119	24,723	6.50	3,804
2021	50,379.19	7,557	5,818	44,561	8.50	5,242
	797,572.51	411,745	316,979	480,594		100,448
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	129	151			
2015	28,671.36	21,504	28,671			
2017	17,961.49	9,879	17,231	730	4.50	162
2021	21,890.53	3,284	5,728	16,163	8.50	1,902
	68,674.85	34,796	51,782	16,893		2,064
	938,797.77	482,894	401,771	537,027		111,023

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 11.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. 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	71,719	11,013	91,444	4.50	20,321
2013	51,777.87	32,792	5,035	46,743	5.50	8,499
2014	178,624.07	101,221	15,543	163,082	6.50	25,090
2015	39,471.49	19,736	3,030	36,441	7.50	4,859
2016	32,235.43	13,969	2,145	30,090	8.50	3,540
2017	165,977.94	60,859	9,345	156,633	9.50	16,488
2018	106,282.35	31,885	4,896	101,386	10.50	9,656
2020	146,222.17	24,371	3,742	142,480	12.50	11,398
2022	59,425.00	1,981	304	59,121	14.50	4,077
	882,472.52	358,533	55,053	827,420		103,928
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	48,106.71	46,503	44,328	3,778	0.50	3,778
2009	72,298.45	65,069	62,026	10,272	1.50	6,848
2010	346,189.24	288,490	275,000	71,189	2.50	28,476
2011	26,672.91	20,449	19,493	7,180	3.50	2,051
2012	6,969.59	4,879	4,651	2,319	4.50	515
2014	262,109.02	148,529	141,584	120,525	6.50	18,542
2016	184,658.73	80,018	76,276	108,382	8.50	12,751
2017	64,069.97	23,493	22,394	41,676	9.50	4,387
2018	1,869.95	561	535	1,335	10.50	127
2020	61,699.27	10,283	9,802	51,897	12.50	4,152
2022	89,137.51	2,971	2,832	86,305	14.50	5,952
	1,163,781.35	691,245	658,922	504,859		87,579
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	19,072.92	17,166	16,281	2,792	1.50	1,861
2010	46,085.64	38,405	36,424	9,662	2.50	3,865
2011	70,068.25	53,719	50,948	19,120	3.50	5,463
2012	14,758.99	10,331	9,798	4,961	4.50	1,102
2014	2,414.03	1,368	1,297	1,117	6.50	172
2015	4,956.48	2,478	2,350	2,606	7.50	347
2016	65,279.25	28,287	26,828	38,451	8.50	4,524

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	81,771.73	29,983	28,437	53,335	9.50	5,614
2018	4,477.95	1,343	1,274	3,204	10.50	305
2019	1,267.76	296	281	987	11.50	86
2020	4,259.10	710	673	3,586	12.50	287
2022	29,712.49	990	939	28,774	14.50	1,984
	344,124.59	185,076	175,530	168,595		25,610
	2,390,378.46	1,234,854	889,505	1,500,874		217,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 9.08

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (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	2,955,731	2,745,590	27,292,322	32.09	850,493
2020	1,907,500.04	141,537	131,474	1,776,026	31.17	56,979
2021	671,173.69	32,082	29,801	641,373	29.85	21,487
2022	2,123,767.06	39,502	36,694	2,087,073	26.45	78,906
	34,740,353.12	3,168,852	2,943,559	31,796,794		1,007,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.5	2.90

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	7,182.75	7,003	6,194	989	0.50	989
2004	11,896.38	11,004	9,733	2,163	1.50	1,442
2005	39,965.68	34,970	30,931	9,035	2.50	3,614
2006	2,468.81	2,037	1,802	667	3.50	191
2007	878.14	681	602	276	4.50	61
2008	572.40	415	367	205	5.50	37
2009	4,753.12	3,208	2,837	1,916	6.50	295
2010	747,318.56	467,074	413,128	334,191	7.50	44,559
2019	3,525,485.48	616,960	545,702	2,979,783	16.50	180,593
2020	27,303.10	3,413	3,019	24,284	17.50	1,388
	4,367,824.42	1,146,765	1,014,315	3,353,509		233,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.34

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (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						
2018	88,618.09	79,756	68,982	19,636	0.50	19,636
2019	277,204.74	194,043	167,829	109,376	1.50	72,917
2021	1,076,384.85	322,915	279,291	797,094	3.50	227,741
	1,442,207.68	596,714	516,102	926,106		320,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.9	22.21

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,750	26,876			
2008	22,536.44	21,405	22,536			
2014	22,224.80	18,304	22,225			
	71,637.08	66,459	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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	27,967.27	6,992	3,880	24,087	7.50	3,212
	27,967.27	6,992	3,880	24,087		3,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.5	11.48

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

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

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (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						
2018	5,584,430.57	5,025,988	4,830,293	754,138	0.50	754,138
2019	9,507,270.50	6,655,089	6,395,963	3,111,308	1.50	2,074,205
2020	1,980,934.07	990,467	951,901	1,029,033	2.50	411,613
2021	504,089.49	151,227	145,339	358,750	3.50	102,500
	17,576,724.63	12,822,771	12,323,496	5,253,229		3,342,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.6	19.02

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	1,784,268	1,349,479	1,454,387	2.00	727,194
	2,803,866.07	1,784,268	1,349,479	1,454,387		727,194
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	2,415,222	1,600,849	9,094,967	12.00	757,914
	10,695,816.43	2,415,222	1,600,849	9,094,967		757,914
	13,499,682.50	4,199,490	2,950,328	10,549,354		1,485,108
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1						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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	381,964.34	362,866	339,812	42,152	0.50	42,152
2014	988,604.39	840,314	786,926	201,678	1.50	134,452
2015	732,102.69	549,077	514,192	217,910	2.50	87,164
2016	930,430.13	604,780	566,356	364,074	3.50	104,021
2017	1,349,992.48	742,496	695,323	654,670	4.50	145,482
2018	1,384,581.24	623,062	583,477	801,105	5.50	145,655
2019	7,509,579.44	2,628,353	2,461,365	5,048,215	6.50	776,648
2020	13,110,042.00	3,277,510	3,069,278	10,040,764	7.50	1,338,769
2021	6,971,595.51	1,045,739	979,300	5,992,296	8.50	704,976
2022	13,214,700.50	660,735	618,756	12,595,944	9.50	1,325,889
	46,573,592.72	11,334,932	10,614,784	35,958,809		4,805,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 10.32

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	2,908,998.47	2,812,042	2,755,830	153,168	0.50	153,168
2011	425,873.07	326,504	319,977	105,896	3.50	30,256
2012	401,290.13	280,903	275,288	126,002	4.50	28,000
2013	142,364.69	90,164	88,362	54,003	5.50	9,819
2014	495,556.48	280,817	275,204	220,352	6.50	33,900
2016	1,419,264.44	615,010	602,716	816,548	8.50	96,064
2017	76,271,826.62	27,966,591	27,407,546	48,864,281	9.50	5,143,609
2018	171,914.66	51,574	50,543	121,372	10.50	11,559
2019	43,689,680.34	10,194,113	9,990,336	33,699,344	11.50	2,930,378
2021	6,526,337.79	652,634	639,588	5,886,750	13.50	436,056
2022	1,880,199.40	62,667	61,414	1,818,785	14.50	125,433
	134,333,306.09	43,333,019	42,466,804	91,866,502		8,998,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 6.70

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	489,617	502,086	72,812	7.50	9,708
1975	7,158.54	6,079	6,234	925	7.51	123
1976	1,629.59	1,380	1,415	215	7.52	29
1977	2,106.01	1,778	1,823	283	7.52	38
1978	554.20	466	478	76	7.53	10
1979	6,707.24	5,624	5,767	940	7.54	125
1980	28,233.56	23,595	24,196	4,038	7.54	536
1981	44,870.26	37,355	38,306	6,564	7.55	869
1982	427.88	360	369	59	7.60	8
1983	1,273.20	1,069	1,096	177	7.48	24
1984	1,922.47	1,603	1,644	278	7.62	36
1985	15,545.14	12,913	13,242	2,303	7.59	303
1986	1,122.78	928	952	171	7.61	22
1987	100.24	83	85	15	7.49	2
1989	40,014.11	32,595	33,425	6,589	7.57	870
1990	23,330.17	18,886	19,367	3,963	7.59	522
1992	95,013.29	75,878	77,811	17,202	7.63	2,255
1993	1,839.65	1,465	1,502	338	7.52	45
1994	27,141.96	21,426	21,972	5,170	7.60	680
1995	4,582.00	3,591	3,682	900	7.59	119
1996	248.50	193	198	50	7.63	7
1998	683.50	522	535	148	7.55	20
2000	72,144.40	53,892	55,265	16,879	7.62	2,215
2001	73,338.56	54,241	55,622	17,717	7.57	2,340
2002	5,526.75	4,033	4,136	1,391	7.59	183
2003	201.42	145	149	52	7.60	7
2004	1,508.64	1,069	1,096	413	7.61	54
2005	4,812.03	3,352	3,437	1,375	7.63	180
2006	458.13	314	322	136	7.60	18
2007	379,291.04	254,580	261,064	118,227	7.59	15,577
2008	444,898.44	291,586	299,012	145,886	7.62	19,145
2009	14,014.85	8,968	9,196	4,819	7.60	634
2010	2,629.36	1,633	1,675	954	7.62	125
2011	3,560.30	2,141	2,196	1,364	7.62	179
2012	294.73	171	175	120	7.62	16
2014	5,428.44	2,861	2,934	2,494	7.63	327
2015	44,230.06	21,929	22,488	21,742	7.63	2,850
2016	33,847.95	15,577	15,974	17,874	7.62	2,346
2017	6,680.06	2,803	2,874	3,806	7.61	500

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2018	41,704.28	15,501	15,896	25,808	7.61	3,391
2019	106,886.32	33,712	34,570	72,316	7.60	9,515
2021	92,336.26	15,309	15,699	76,637	7.55	10,151
	2,213,193.83	1,521,223	1,559,965	653,229		86,104
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.6	3.89

PART VIII. 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
2018 TRANSACTION YEAR				
305.00		6.00-		6.00
369.00		1,147.00		1,147.00-
375.00	3,628.88	184.00-		184.00
376.00	7,446,077.98	2,023,888.00	4,146.00-	2,028,034.00-
378.00	2,639,646.78	339,196.00	216,520.00	122,676.00-
379.00	1,601,657.00			
380.00	6,753,826.12	5,717,004.00		5,717,004.00-
381.00	752,001.53	3,138.00		3,138.00-
382.00	76,914.85	328,078.00		328,078.00-
383.00	14.70	1,356,927.00		1,356,927.00-
384.00	1.19	688.00		688.00-
385.00	105,397.38	25,192.00		25,192.00-
390.10	37,749.37	705.00-		705.00
391.10	483,301.05			
391.20	67,874.16			
391.30	3,178.26			
392.00	597,553.59	189.00		189.00-
394.00	503,324.51			
395.00	4,297.81			
396.00	2,535,519.08			
397.00	328,054.14			
398.00	17,212.65	3,075.00		3,075.00-
	23,957,231.03	9,797,627.00	212,374.00	9,585,253.00-

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
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-
TOTAL	112,100,489.03	36,224,853.00	2,343,604.00	33,881,249.00-