BOOK VI

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

UGI GAS EXHIBIT C
(FULLY PROJECTED FUTURE)
2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2027

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. 63

DOCKET NO. R-2025-3059523

Issued: January 28, 2026 **Effective: March 29, 2026**

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2025-3059523

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AT SEPTEMBER 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2025-3059523

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

Gannett Fleming Valuation and Rate Consultants, LLC
(a GFT Company)

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January 12, 2026

Jessica R. Rogers
Vice President – Rates and Regulatory Affairs
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at September 30, 2027 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

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

085304.100

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PART I. INTRODUCTION

UGI UTILITIES, INC. – GAS DIVISION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2027.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2027, are set forth in Table 1 and are based on company data through 2022. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in May 2023 in connection with the company's most recent service life study report.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2027, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2027, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-11 summarize the results of the depreciation study as of September 30, 2027 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, 2027, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2027. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2027. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2023 through 2027.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2027

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
(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
329	OTHER STRUCTURES			0	0	0	-	0	0.0
332	FIELD LINES			0	0	0	-	0	0.0
335	DRILLING AND CLEANING EQUIPMENT			0	0	0	-	0	0.0
TOTAL PRODUCTION PLANT				**0**	**0**	**0**	**-**	**0**	**0.0**
TRANSMISSION PLANT									
365.2	RIGHTS-OF-WAY		70 - R4	868,160	594,389	273,771	1.26	10,902	25.1
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	157,263	4,953	0.17	271	18.3
367	MAINS		75 - R2.5	39,468,181	23,931,881	15,536,300	1.01	399,385	38.9
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,834	4,437,172	1,735,662	1.40	86,642	20.0
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,630,636	874,568	2.19	76,632	11.4
371	OTHER EQUIPMENT		35 - R2.5	140,637	134,860	5,777	0.56	787	7.3
371.1	TESTING EQUIPMENT		20 - R3	210,011	176,829	33,182	2.01	4,216	7.9
TOTAL TRANSMISSION PLANT				**50,527,243**	**32,063,030**	**18,464,213**	**1.15**	**578,835**	**31.9**
DISTRIBUTION PLANT									
374.2	RIGHTS-OF-WAY		75 - R3	3,374,004	1,594,150	1,779,854	1.26	42,665	41.7
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	7,923,019	3,846,439	4,076,580	1.82	144,227	28.3
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	816,343,179	220,451,099	595,892,080	1.51	12,366,899	48.2
376.2	MAINS - CAST IRON	09-2027	65 - R1	664,766	664,769	(3)	-	0	0.0
376.3	MAINS - PLASTIC		68 - R3	2,371,718,284	422,700,224	1,949,018,060	1.64	38,991,101	50.0
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	266,181	39,020	1.56	4,749	8.2
376.7	REG AFUDC		40 - SQ	1,322,088	329,843	992,245	2.50	33,052	30.0
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	229,058,181	51,379,895	177,678,286	2.74	6,274,505	28.3
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	81,779,825	18,453,572	63,326,253	2.73	2,234,071	28.3
380	SERVICES		45 - R2	1,937,403,605	508,597,998	1,428,805,607	2.67	51,721,129	27.6
381	METERS		36 - R2	169,884,761	70,109,842	99,774,919	2.75	4,671,295	21.4
381.1	METERS - ERTS		17 - S3	49,518,244	21,630,260	27,887,984	6.42	3,179,453	8.8
382	METER INSTALLATIONS		45 - R2	153,631,673	52,437,651	101,194,022	2.41	3,708,944	27.3
383	HOUSE REGULATORS		45 - R2	10,274,123	6,278,044	3,996,079	2.01	206,374	19.4
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,829,357	10,128,089	7,701,268	1.79	318,884	24.2
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	42,670,641	22,284,010	20,386,631	1.87	797,604	25.6
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	44,596	24,228	2.05	1,414	17.1
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	1,180,774	659,589	521,185	2.14	25,261	20.6
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,705	0	-	0	0.0
387	OTHER EQUIPMENT		40 - R2.5	5,308,206	3,405,789	1,902,417	1.64	87,088	21.8
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,488,355	2,309	0.15	2,309	1.0
TOTAL DISTRIBUTION PLANT				**5,901,774,124**	**1,416,775,100**	**4,484,999,024**	**2.11**	**124,811,024**	**35.9**
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	183,834,899	61,262,838	122,572,061	3.89	7,154,215	17.1
390.3	CNG STATIONS		15 - S3	7,022,614	753,027	6,269,587	7.15	501,969	12.5
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,884,524	2,451,215	3,433,309	5.48	322,668	10.6
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	249,370	100,398	148,972	11.17	27,845	5.4
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	13,631,489	9,567,172	4,064,317	14.79	2,016,027	2.0
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	5,397,504	2,777,598	2,619,906	8.99	485,445	5.4
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	43,977,025	13,235,056	30,741,969	6.63	2,914,581	10.5
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,667,253	3,536,013	1,131,240	6.91	322,732	3.5
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	61,236,851	24,639,835	36,597,016	10.41	6,376,417	5.7
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL		12 - L3	7,626,640	4,261,968	3,364,672	7.49	570,922	5.9

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2027

ACCOUNT (1)		PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	COMPOSITE REMAINING LIFE (9)
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	11,059,662	5,541,637	5,518,025	7.64	844,799	6.5
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,944,491	1,518,810	1,425,681	5.87	172,826	8.2
393	STORES EQUIPMENT		20 - SQ	15,838	8,640	7,198	5.00	792	9.1
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	46,258,749	18,442,253	27,816,496	5.10	2,359,760	11.8
395	LABORATORY EQUIPMENT		20 - SQ	437,779	223,369	214,410	5.13	22,439	9.6
396	POWER OPERATED EQUIPMENT		16 - L2	13,798,162	6,979,558	6,818,604	6.04	832,914	8.2
397	COMMUNICATION EQUIPMENT		10 - SQ	2,364,137	752,256	1,611,881	11.18	264,280	6.1
398	MISCELLANEOUS EQUIPMENT		15 - SQ	2,319,953	1,222,745	1,097,208	3.69	85,708	12.8
399	OTHER TANGIBLE PROPERTY			0	0	0	-	0	0.0
TOTAL GENERAL PLANT				**412,726,940**	**157,274,388**	**255,452,552**	**6.10**	**25,276,339**	**10.1**
TOTAL DEPRECIABLE GAS PLANT				**6,365,028,307**	**1,606,112,518**	**4,758,915,789**	**2.37**	**150,666,198**	**31.6**
NONDEPRECIABLE PLANT									
301	ORGANIZATION			166,478					
302	FRANCHISES AND CONSENTS			193,597					
303	MISCELLANEOUS INTANGIBLE PLANT			289,868					
365.1	LAND			47,323					
374.1	LAND AND LAND RIGHTS - LAND			803,858					
374.2	LAND AND LAND RIGHTS - LAND RIGHTS			7,459,999					
389.1	LAND AND LAND RIGHTS - LAND			7,936,470					
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			1,313					
TOTAL NONDEPRECIABLE PLANT				**16,898,906**					
TOTAL GAS PLANT				**6,381,927,213**					
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								
	UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	35,294,802	7,650,836	27,643,966	2.50	881,875	31.3
	READING DATA CENTER	09-2073	70 - R1	20,414,469	2,461,462	17,953,007	2.72	556,041	32.3
	KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	315,949	1,066,291	3.86	53,288	20.0
	TOTAL ACCOUNT 390.1			*57,091,511*	*10,428,247*	*46,663,264*	*2.61*	*1,491,204*	*31.3*
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,976,544	1,734,257	3,242,287	5.12	254,975	12.7
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	0	0	0	20.00 **	0	
TOTAL COMMON PLANT				**69,154,127**	**12,162,504**	**49,905,551**	**2.81**	**1,746,179**	**28.6**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%				**61,623,243**	**10,838,007**	**44,470,836**		**1,556,020**	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2027

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	13,076,764	4,800,560	15.53	2,776,568	1.7
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-	0	0.0
UNITE ERP	09-2034	SQUARE	10,695,816	5,347,641	5,348,175	7.14	764,025	7.0
TOTAL ACCOUNT 391.2			*13,499,682*	*8,151,507*	*5,348,175*	*5.66*	*764,025*	*7.0*
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	111,013,417	37,514,115	73,499,302	10.19	11,310,582	6.5
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	134,296,653	83,072,623	51,224,030	6.82	9,155,825	5.6
TOTAL INFORMATION SERVICES			**276,687,076**	**141,815,009**	**134,872,067**	**8.68**	**24,007,000**	**5.6**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%			**234,685,978**	**120,287,491**	**114,398,487**		**20,362,737**	
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS			12,832,326	9,120,412	3,711,914	1.53	195,693	19.0
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			**1,677,185**	**1,192,038**	**485,147**		**25,577**	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			**294,632,036**	**129,933,460**	**158,384,176**		**21,893,180**	
TOTAL PLANT IN SERVICE			**6,676,559,249**	**1,736,045,978**	**4,917,299,965**		**172,559,378**	
AMORTIZATION OF NEGATIVE NET SALVAGE							**9,702,837**	
GRAND TOTAL			**6,676,559,249**	**1,736,045,978**	**4,917,299,965**		**182,262,215**	

* SURVIVOR CURVES FOR ACCOUNT 390.1 ARE INTERIM SURVIVOR CURVES.INDIVIDUAL BUILDINGS ARE LIFE SPANNED.
** RATE TO APPLY TO FUTURE PLANT IN-SERVICE

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2026 PROJECTED TO SEPTEMBER 30, 2027

	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	0	0	0	0	0	0	0	0	0.00
329	OTHER STRUCTURES	0	0	0	0	0	0	0	0	0.00
332	FIELD LINES	0	0	0	0	0	0	0	0	0.00
335	DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL PRODUCTION PLANT		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00**
TRANSMISSION PLANT										
365.2	RIGHTS-OF-WAY	583,277	11,112	0	0	0	0	0	594,389	68.47
366	STRUCTURES AND IMPROVEMENTS	156,987	276	0	0	0	0	0	157,263	96.95
367	MAINS	23,526,057	402,575	3,249	0	0	0	0	23,931,881	60.64
369	MEASURING AND REGULATING STATION EQUIPMENT	4,347,592	88,553	1,027	0	0	0	0	4,437,172	71.88
370	COMMUNICATION EQUIPMENT	2,549,221	81,415	0	0	0	0	0	2,630,636	75.05
371	OTHER EQUIPMENT	133,995	865	0	0	0	0	0	134,860	95.89
371.1	TESTING EQUIPMENT	172,428	4,401	0	0	0	0	0	176,829	84.20
TOTAL TRANSMISSION PLANT		**31,469,557**	**589,197**	**4,276**	**0**	**0**	**0**	**0**	**32,063,030**	**63.46**
DISTRIBUTION PLANT										
374.2	RIGHTS-OF-WAY	1,551,251	42,899	0	0	0	0	0	1,594,150	47.25
375	STRUCTURES AND IMPROVEMENTS	3,693,851	148,281	4,307	0	0	0	0	3,846,439	48.55
376.1	MAINS - PRIMARILY STEEL	211,746,999	12,013,881	1,383,832	(3,346,366)	0	(1,347,246)	0	220,451,100	27.00
376.2	MAINS - CAST IRON	664,766	1,286	0	0	0	0	(1,283)	664,769	100.00
376.3	MAINS - PLASTIC	390,033,008	36,606,958	1,202,640	(4,272,502)	0	(871,163)	1,283	422,700,224	17.82
376.5	MAINS - PRIMARILY WROUGHT IRON	261,046	5,135	0	0	0	0	0	266,181	87.21
376.7	REG AFUDC	300,224	29,619	0	0	0	0	0	329,843	24.95
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	46,205,293	5,340,005	203,490	(295,115)	0	(73,778)	0	51,379,895	22.43
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	16,033,091	2,335,776	84,705	0	0	0	0	18,453,572	22.56
380	SERVICES	485,016,289	49,142,478	5,360,143	(22,262,878)	0	(8,658,034)	0	508,597,998	26.25
381	METERS	67,493,856	4,417,364	31,896	(1,833,274)	0	0	0	70,109,842	41.27
381.1	METERS - ERTS	19,347,248	3,157,357	6,109	(880,454)	0	0	0	21,630,260	43.68
382	METER INSTALLATIONS	50,079,255	3,619,098	156,549	(1,020,412)	0	(396,838)	0	52,437,652	34.13
383	HOUSE REGULATORS	5,133,343	273,178	871,523	0	0	0	0	6,278,044	61.11
384	HOUSE REGULATOR INSTALLATIONS	9,800,803	326,258	1,028	0	0	0	0	10,128,089	56.81
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	21,130,913	807,779	(47,619)	(9,630)	0	402,567	0	22,284,010	52.22
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	42,958	1,483	155	0	0	0	0	44,596	64.80
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	632,918	26,424	247	0	0	0	0	659,589	55.86
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	0	0	0	24,705	100.00
387	OTHER EQUIPMENT	3,316,734	89,055	0	0	0	0	0	3,405,789	64.16
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,485,147	3,208	0	0	0	0	0	1,488,355	99.85
TOTAL DISTRIBUTION PLANT		**1,333,993,698**	**118,387,521**	**9,259,005**	**(33,920,631)**	**0**	**(10,944,492)**	**0**	**1,416,775,101**	**24.01**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2026 PROJECTED TO SEPTEMBER 30, 2027

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	55,336,908	6,658,988	137,932	(799,294)	0	(71,696)	0	61,262,838	33.32
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
390.3 CNG STATIONS	251,058	501,969	0	0	0	0	0	753,027	0.00
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,231,975	324,241	0	(105,002)	0	0	0	2,451,214	41.66
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	89,606	23,093	0	(12,301)	0	0	0	100,398	40.26
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	7,096,550	2,855,714	0	(385,092)	0	0	0	9,567,172	70.18
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	0	0	0	0	0	0	0	0.00
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	2,343,072	483,966	0	(49,440)	0	0	0	2,777,598	51.46
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	10,694,286	2,905,940	0	(365,170)	0	0	0	13,235,056	30.10
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	3,148,010	390,841	(909)	(2,143)	214	0	0	3,536,013	75.76
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	21,105,714	5,357,281	(783,593)	(1,155,074)	115,507	0	0	24,639,835	40.24
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	3,663,559	603,047	(1,486)	(3,502)	350	0	0	4,261,968	55.88
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	4,673,510	874,853	(2,155)	(5,079)	508	0	0	5,541,637	50.11
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	1,338,963	181,638	(574)	(1,352)	135	0	0	1,518,810	51.58
393 STORES EQUIPMENT	7,849	791	0	0	0	0	0	8,640	54.55
394 TOOLS, SHOP AND GARAGE EQUIPMENT	17,652,042	2,312,041	4,379	(1,526,210)	0	0	0	18,442,252	39.87
395 LABORATORY EQUIPMENT	200,930	22,439	0	0	0	0	0	223,369	51.02
396 POWER OPERATED EQUIPMENT	6,098,760	880,798	0	0	0	0	0	6,979,558	50.58
397 COMMUNICATION EQUIPMENT	1,216,151	264,898	2,520	(731,313)	0	0	0	752,256	31.82
398 MISCELLANEOUS EQUIPMENT	1,208,168	60,593	78,169	(124,185)	0	0	0	1,222,745	52.71
399 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0.00
TOTAL GENERAL PLANT	**138,357,111**	**24,703,132**	**(565,717)**	**(5,265,157)**	**116,714**	**(71,696)**	**0**	**157,274,387**	**38.77**
TOTAL DEPRECIABLE GAS PLANT	**1,503,820,366**	**143,679,849**	**8,697,564**	**(39,185,788)**	**116,714**	**(11,016,188)**	**0**	**1,606,112,517**	**25.26**
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	6,755,017	895,819	0	0	0	0	0	7,650,836	21.68
READING DATA CENTER	1,880,978	580,484	0	0	0	0	0	2,461,462	12.06
KNITTING MILLS OFFICE	261,435	54,514	0	0	0	0	0	315,949	22.86
TOTAL ACCOUNT 390.1	*8,897,430*	*1,530,817*	*0*	*0*	*0*	*0*	*0*	*10,428,247*	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,481,740	252,517	0	0	0	0	0	1,734,257	34.85
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL COMMON PLANT	**10,379,170**	**1,783,334**	**0**	**0**	**0**	**0**	**0**	**12,162,504**	**19.60**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%	**9,248,878**	**1,589,129**	**0**	**0**	**0**	**0**	**0**	**10,838,007**	
INFORMATION SERVICES (IS)									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	9,593,313	3,483,451	0	0	0	0	0	13,076,764	73.15
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,803,866	0	0	0	0	0	0	2,803,866	100.00
UNITE ERP	4,583,616	764,025	0	0	0	0	0	5,347,641	50.00
TOTAL ACCOUNT 391.2	*7,387,482*	*764,025*	*0*	*0*	*0*	*0*	*0*	*8,151,507*	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	28,933,224	9,881,444	0	(1,300,552)	0	0	0	37,514,115	33.79
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	73,969,743	9,139,001	0	(36,121)	0	0	0	83,072,623	61.86
TOTAL INFORMATION SERVICES	**119,883,762**	**23,267,921**	**0**	**(1,336,673)**	**0**	**0**	**0**	**141,815,010**	**51.25**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%	**101,685,407**	**19,735,851**	**0**	**(1,133,766)**	**0**	**0**	**0**	**120,287,491**	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	8,904,887	189,490	57,984	(29,319)	0	(2,630)	0	9,120,412	71.07
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	**1,163,869**	**24,766**	**7,578**	**(3,832)**	**0**	**(344)**	**0**	**1,192,038**	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	**109,770,416**	**21,300,214**	**(7,578)**	**(1,129,934)**	**0**	**344**	**0**	**129,933,460**	
TOTAL DEPRECIABLE PLANT IN SERVICE	**1,613,590,782**	**164,980,063**	**8,689,986**	**(40,315,722)**	**116,714**	**(11,015,844)**	**0**	**1,736,045,977**	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2027

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
GAS PLANT								
PRODUCTION PLANT								
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
329 OTHER STRUCTURES	0	0	0	0	0	0	-	0
332 FIELD LINES	0	0	0	0	0	0	-	0
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	-	0
TOTAL PRODUCTION PLANT	**0**	**0**	**0**	**0**	**0**	**0**	-	**0**
TRANSMISSION PLANT								
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.28	11,112
366 STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.17	276
367 MAINS	39,468,181	0	0	0	39,468,181	39,468,181	1.02	402,575
369 MEASURING AND REGULATING STATION EQUIPMENT	6,172,834	0	0	0	6,172,834	6,172,834	1.43	88,553
370 COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	3,505,204	2.32	81,415
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.62	865
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.10	4,401
TOTAL TRANSMISSION PLANT	**50,527,243**	**0**	**0**	**0**	**50,527,243**	**50,527,243**		**589,197**
DISTRIBUTION PLANT								
374.2 RIGHTS-OF-WAY	3,374,004	0	0	0	3,374,004	3,374,004	1.27	42,899
375 STRUCTURES AND IMPROVEMENTS	7,923,019	0	0	0	7,923,019	7,923,019	1.87	148,281
376.1 MAINS - PRIMARILY STEEL	787,125,750	32,563,794	(3,346,366)	0	816,343,178	801,734,464	1.52	12,013,881
376.2 MAINS - CAST IRON	664,766	0	0	0	664,766	664,766	0.19	1,286
376.3 MAINS - PLASTIC	2,166,671,780	209,319,006	(4,272,502)	0	2,371,718,284	2,269,195,032	1.64	36,606,958
376.5 MAINS - PRIMARILY WROUGHT IRON	305,201	0	0	0	305,201	305,201	1.68	5,135
376.7 REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	2.50	29,619
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	191,451,499	37,901,797	(295,115)	0	229,058,181	210,254,840	2.69	5,340,005
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	81,779,825	0	0	0	81,779,825	81,779,825	2.86	2,335,776
380 SERVICES	1,799,933,111	159,733,372	(22,262,878)	0	1,937,403,605	1,868,668,358	2.65	49,142,478
381 METERS	160,820,610	10,897,425	(1,833,274)	0	169,884,761	165,352,686	2.72	4,417,364
381.1 METERS - ERTS	44,949,985	5,448,712	(880,454)	0	49,518,243	47,234,114	6.83	3,157,357
382 METER INSTALLATIONS	147,330,759	7,321,326	(1,020,412)	0	153,631,673	150,481,216	2.41	3,619,098
383 HOUSE REGULATORS	10,274,123	0	0	0	10,274,123	10,274,123	2.66	273,178
384 HOUSE REGULATOR INSTALLATIONS	17,829,357	0	0	0	17,829,357	17,829,357	1.83	326,258
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	41,443,487	1,236,784	(9,630)	0	42,670,641	42,057,064	1.92	807,779
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	68,824	2.15	1,483
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	1,180,774	0	0	0	1,180,774	1,180,774	2.24	26,424
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	-	0
387 OTHER EQUIPMENT	5,308,206	0	0	0	5,308,206	5,308,206	1.68	89,055
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.22	3,208
TOTAL DISTRIBUTION PLANT	**5,471,272,537**	**464,422,216**	**(33,920,631)**	**0**	**5,901,774,122**	**5,686,523,330**		**118,387,521**
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	168,008,808	16,625,384	(799,294)	0	183,834,898	175,921,853	3.93	6,658,988
390.3 CNG STATIONS	7,022,614	0	0	0	7,022,614	7,022,614	7.15	501,969
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,843,693	145,833	(105,002)	0	5,884,524	5,864,109	5.62	324,241
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	211,671	50,000	(12,301)	0	249,370	230,521	11.21	23,093
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	14,016,581	0	(385,092)	0	13,631,489	13,824,035	20.83	2,855,714
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,446,944	0	(49,440)	0	5,397,504	5,422,224	8.95	483,966
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	44,342,195	0	(365,170)	0	43,977,025	44,159,610	6.60	2,905,940
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,647,964	21,433	(2,143)	0	4,667,254	4,657,609	8.39	390,841
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	50,841,189	11,550,736	(1,155,074)	0	61,236,851	56,039,020	10.13	5,357,281
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	7,595,119	35,023	(3,502)	0	7,626,640	7,610,880	7.93	603,047
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	11,013,953	50,788	(5,079)	0	11,059,662	11,036,808	7.93	874,853
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,932,322	13,522	(1,352)	0	2,944,492	2,938,407	6.18	181,638
393 STORES EQUIPMENT	15,838	0	0	0	15,838	15,838	4.99	791
394 TOOLS, SHOP AND GARAGE EQUIPMENT	45,410,964	2,373,995	(1,526,210)	0	46,258,749	45,834,857	5.14	2,312,041
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.13	22,439
396 POWER OPERATED EQUIPMENT	13,798,162	0	0	0	13,798,162	13,798,162	6.38	880,798
397 COMMUNICATION EQUIPMENT	3,095,450	0	(731,313)	0	2,364,137	2,729,794	10.48	264,898
398 MISCELLANEOUS EQUIPMENT	1,936,970	507,168	(124,185)	0	2,319,953	2,128,462	3.18	60,593
399 OTHER TANGIBLE PROPERTY	-	0	0	0	0	0	-	0
TOTAL GENERAL PLANT	**386,618,216**	**31,373,882**	**(5,265,157)**	**0**	**412,726,941**	**399,672,579**		**24,703,132**
TOTAL DEPRECIABLE GAS PLANT	**5,908,417,996**	**495,796,098**	**(39,185,788)**	**0**	**6,365,028,306**	**6,136,723,151**		**143,679,849**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2027

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
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		
365.1 LAND	47,323	0	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	803,858	0	0	0	803,858	803,858		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,459,999	0	0	0	7,459,999	7,459,999		
389.1 LAND AND LAND RIGHTS - LAND	7,936,470	0	0	0	7,936,470	7,936,470		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT	**16,898,906**	**0**	**0**	**0**	**16,898,906**	**16,898,906**		
TOTAL GAS PLANT	**5,925,316,902**	**495,796,098**	**(39,185,788)**	**0**	**6,381,927,212**	**6,153,622,057**		
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								
UGI HEADQUARTERS BUILDING - DENVER	35,116,171	178,631	0	0	35,294,802	35,205,487	2.55	895,819
READING DATA CENTER	20,414,469	0	0	0	20,414,469	20,414,469	2.84	580,484
KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	3.94	54,514
TOTAL ACCOUNT 390.1	*56,912,880*	*178,631*	*0*	*0*	*57,091,511*	*57,002,196*		*1,530,817*
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,926,544	50,000	0	0	4,976,544	4,951,544	5.12	252,517
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	0	0	0	0	0	0	20.00	0
TOTAL COMMON PLANT	**68,925,496**	**228,631**	**0**	**0**	**69,154,127**	**69,039,812**		**1,783,334**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%	**61,419,509**	**203,733**	**0**	**0**	**61,623,243**	**61,521,376**		**1,589,129**
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	17,877,324	0	0	0	17,877,324	17,877,324	19.49	3,483,451
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	-	0
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	764,025
TOTAL ACCOUNT 391.2	13,499,682	0	0	0	13,499,682	13,499,682		764,025
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	98,427,853	13,886,116	(1,300,552)	0	111,013,417	104,720,635	9.89	9,881,444
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,033,083	299,691	(36,121)	0	134,296,653	134,164,868	6.82	9,139,001
TOTAL INFORMATION SERVICES	**263,837,942**	**14,185,807**	**(1,336,673)**	**0**	**276,687,076**	**270,262,509**		**23,267,921**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%	**223,787,342**	**12,032,402**	**(1,133,766)**	**0**	**234,685,978**	**229,236,660**		**19,735,851**
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	12,568,452	293,193	(29,319)	0	12,832,326	12,700,389	1.50	189,490
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	**1,642,697**	**38,320**	**(3,832)**	**0**	**1,677,185**	**1,659,941**		**24,766**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	**283,564,154**	**12,197,815**	**(1,129,934)**	**0**	**294,632,036**	**289,098,095**		**21,300,214**
TOTAL PLANT IN SERVICE	**6,208,881,056**	**507,993,913**	**(40,315,722)**	**0**	**6,676,559,248**	**6,442,720,152**		**164,980,063**

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2023		2024		2025		2026		2027			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	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	0	0	0	0	0	0	0	0	0	0	0
329	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
335	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	412	0	5,801	0	9,571	0	0	0	0	15,783	3,157
369	0	231	0	0	0	0	0	0	0	0	231	46
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**	**643**	**0**	**5,801**	**0**	**9,571**	**0**	**0**	**0**	**0**	**16,015**	**3,203**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	1,876	0	0	0	12,062	0	7,250	0	0	21,188	4,238
376.1	0	1,693,882	0	1,190,708	0	2,102,595	0	1,182,058	0	1,347,247	7,516,489	1,503,298
376.2	0	633,299	0	682,408	0	899,144	0	0	0	0	2,214,850	442,970
376.3	0	311,402	0	819,607	0	508,772	0	757,435	0	871,163	3,268,380	653,675
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	206,792	0	165,132	0	313,281	0	53,422	0	73,779	812,406	162,481
379	0	85,312	0	43,038	0	196,338	0	0	0	0	324,688	64,937
380	0	5,345,562	0	4,613,724	0	5,022,669	0	7,271,310	0	8,658,033	30,911,298	6,182,260
381	0	35,495	0	48,411	0	74,865	0	0	0	0	158,771	31,754
381.1	0	2,076	0	9,685	0	18,782	0	0	0	0	30,543	6,109
382	0	117,424	0	65,380	0	94,530	0	341,280	0	396,838	1,015,452	203,090
383	0	806	0	3,328,107	0	1,028,703	0	0	0	0	4,357,616	871,523
384	0	82	0	282	0	2,578	0	0	0	0	2,942	588
385	0	0	0	984	0	87,207	0	(326,138)	0	(402,567)	(640,513)	(128,103)
386.0	0	0	0	0	0	774	0	0	0	0	774	155
386.1	0	0	0	208	0	1,025	0	0	0	0	1,233	247
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	**0**	**8,434,009**	**0**	**10,967,674**	**0**	**10,363,326**	**0**	**9,286,617**	**0**	**10,944,493**	**49,996,118**	**9,999,222**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2023		2024		2025		2026		2027		FIVE YEAR	NET
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GENERAL PLANT												
390.1	0	395	0	552,200	0	105,144	0	30,951	0	71,697	760,386	152,077
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	(4,547)	0	(214)	0	(4,761)	(952)
392.2	(887,270)	0	(645,657)	0	(749,272)	0	(86,856)	0	(115,507)	0	(2,484,563)	(496,912)
392.3	0	0	0	0	0	0	(7,430)	0	(350)	0	(7,780)	(1,556)
392.4	0	0	0	0	0	0	(10,774)	0	(508)	0	(11,282)	(2,257)
392.5	0	0	0	0	0	0	(2,869)	0	(135)	0	(3,004)	(601)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	167	0	0	0	0	0	0	0	0	167	33
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	11	0	2,889	0	9,703	0	0	0	0	12,603	2,520
398	0	79,441	0	74,236	0	86,622	0	0	0	0	240,299	48,060
TOTAL	**(887,270)**	**80,015**	**(645,657)**	**629,324**	**(749,272)**	**201,469**	**(112,476)**	**30,951**	**(116,715)**	**71,697**	**(1,497,935)**	**(299,588)**
TOTAL GAS PLANT	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(749,272)**	**10,574,365**	**(112,476)**	**9,317,568**	**(116,715)**	**11,016,190**	**48,514,198**	**9,702,837**
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	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
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
INFORMATION SERVICES												
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	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(749,272)**	**10,574,365**	**(112,476)**	**9,317,568**	**(116,715)**	**11,016,190**	**48,514,198**	**9,702,837**

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

PART III. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	71,114	71,114			0.0
1901	3,919	3,749	170	170	0.0
1902	32,146	32,080	66	236	0.0
1903	42,279	42,036	243	479	0.0
1904	13,568	12,908	660	1,139	0.0
1905	7,041	6,726	315	1,454	0.0
1906	17,522	16,877	645	2,099	0.0
1907	22,133	21,336	797	2,896	0.0
1908	29,989	28,259	1,730	4,626	0.0
1909	9,220	8,531	689	5,315	0.0
1910	19,807	18,704	1,103	6,418	0.0
1911	36,803	34,670	2,133	8,551	0.0
1912	24,366	22,758	1,608	10,159	0.0
1913	24,750	22,358	2,392	12,551	0.0
1914	56,148	50,077	6,071	18,622	0.0
1915	32,913	29,672	3,241	21,863	0.0
1916	22,269	19,901	2,368	24,231	0.0
1917	11,501	11,027	474	24,705	0.0
1918	10,455	9,944	511	25,216	0.0
1919	14,391	13,723	668	25,884	0.0
1920	14,768	14,057	711	26,595	0.0
1921	61,621	57,123	4,498	31,093	0.0
1922	76,456	72,202	4,254	35,347	0.0
1923	55,657	50,308	5,349	40,696	0.0
1924	268,447	245,914	22,533	63,229	0.0
1925	71,476	65,071	6,405	69,634	0.0
1926	345,039	306,445	38,594	108,228	0.0
1927	99,115	92,978	6,137	114,365	0.0
1928	186,204	169,957	16,247	130,612	0.0
1929	179,884	161,549	18,335	148,947	0.0
1930	372,241	319,970	52,271	201,218	0.0
1931	390,640	341,909	48,731	249,949	0.0
1932	149,617	146,396	3,221	253,170	0.0
1933	27,280	24,884	2,396	255,566	0.0
1934	24,263	22,443	1,820	257,386	0.0
1935	17,179	15,692	1,487	258,873	0.0
1936	42,035	38,852	3,183	262,056	0.0
1937	25,095	22,886	2,209	264,265	0.0
1938	14,953	13,289	1,664	265,929	0.0
1939	30,398	27,065	3,333	269,262	0.0
1940	49,981	45,191	4,790	274,052	0.0
1941	73,286	65,050	8,236	282,288	0.0
1942	35,702	30,127	5,575	287,863	0.0
1943	20,036	19,030	1,006	288,869	0.0
1944	16,183	14,372	1,811	290,680	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1945	26,007	23,845	2,162	292,842	0.0
1946	456,047	367,951	88,096	380,938	0.0
1947	131,362	113,888	17,474	398,412	0.0
1948	265,303	234,451	30,852	429,264	0.0
1949	439,751	393,712	46,039	475,303	0.0
1950	1,971,093	1,577,838	393,255	868,558	0.0
1951	738,406	629,909	108,497	977,055	0.0
1952	2,183,030	1,918,748	264,282	1,241,337	0.0
1953	1,425,890	1,142,880	283,010	1,524,347	0.0
1954	2,536,895	2,066,032	470,863	1,995,210	0.0
1955	2,291,746	1,908,230	383,516	2,378,726	0.0
1956	4,185,378	3,379,831	805,547	3,184,273	0.1
1957	3,705,167	2,812,290	892,877	4,077,150	0.1
1958	3,690,902	2,728,924	961,978	5,039,128	0.1
1959	3,833,516	2,905,915	927,601	5,966,729	0.1
1960	4,797,927	3,607,076	1,190,851	7,157,580	0.2
1961	4,132,403	3,139,211	993,192	8,150,772	0.2
1962	3,992,783	2,965,156	1,027,627	9,178,399	0.2
1963	5,327,590	3,851,088	1,476,502	10,654,901	0.2
1964	6,824,656	4,905,422	1,919,234	12,574,135	0.3
1965	7,433,645	5,403,817	2,029,828	14,603,963	0.3
1966	8,217,426	5,997,187	2,220,239	16,824,202	0.4
1967	7,699,930	5,497,461	2,202,469	19,026,671	0.4
1968	10,032,137	7,080,822	2,951,315	21,977,986	0.5
1969	10,726,750	7,549,368	3,177,382	25,155,368	0.5
1970	9,835,505	6,950,678	2,884,827	28,040,195	0.6
1971	8,952,702	6,269,688	2,683,014	30,723,209	0.6
1972	10,393,864	7,129,819	3,264,045	33,987,254	0.7
1973	8,470,705	5,866,621	2,604,084	36,591,338	0.8
1974	9,911,953	7,145,383	2,766,570	39,357,908	0.8
1975	8,026,454	5,507,702	2,518,752	41,876,660	0.9
1976	7,752,960	5,378,844	2,374,116	44,250,776	0.9
1977	9,781,227	6,611,333	3,169,894	47,420,670	1.0
1978	9,434,527	6,205,461	3,229,066	50,649,736	1.1
1979	14,275,335	9,241,936	5,033,399	55,683,135	1.2
1980	24,001,660	15,577,341	8,424,319	64,107,454	1.3
1981	24,821,421	15,941,341	8,880,080	72,987,534	1.5
1982	24,528,969	16,435,961	8,093,008	81,080,542	1.7
1983	12,661,944	8,749,779	3,912,165	84,992,707	1.8
1984	17,274,459	11,700,538	5,573,921	90,566,628	1.9
1985	20,926,803	14,159,937	6,766,866	97,333,494	2.0
1986	25,580,935	16,712,389	8,868,546	106,202,040	2.2
1987	28,529,424	18,584,650	9,944,774	116,146,814	2.4
1988	40,806,136	25,771,100	15,035,036	131,181,850	2.8
1989	43,806,736	27,395,727	16,411,009	147,592,859	3.1

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	47,488,934	29,380,018	18,108,916	165,701,775	3.5
1991	38,565,077	23,609,447	14,955,630	180,657,405	3.8
1992	41,475,224	25,432,521	16,042,703	196,700,108	4.1
1993	31,774,205	19,288,055	12,486,150	209,186,258	4.4
1994	48,552,223	28,899,589	19,652,634	228,838,892	4.8
1995	56,898,906	31,488,799	25,410,107	254,248,999	5.3
1996	60,448,466	32,392,009	28,056,457	282,305,456	5.9
1997	73,845,267	39,629,015	34,216,252	316,521,708	6.7
1998	57,617,998	30,236,414	27,381,584	343,903,292	7.2
1999	44,088,017	22,748,121	21,339,896	365,243,188	7.7
2000	60,871,942	30,087,401	30,784,541	396,027,729	8.3
2001	56,279,630	27,255,858	29,023,772	425,051,501	8.9
2002	55,353,934	27,116,348	28,237,586	453,289,087	9.5
2003	55,770,054	25,762,721	30,007,333	483,296,420	10.2
2004	72,461,582	33,513,196	38,948,386	522,244,806	11.0
2005	64,576,218	27,690,060	36,886,158	559,130,964	11.7
2006	62,872,918	26,813,029	36,059,889	595,190,853	12.5
2007	63,227,377	26,540,831	36,686,546	631,877,399	13.3
2008	66,716,157	27,419,054	39,297,103	671,174,502	14.1
2009	65,117,987	25,108,078	40,009,909	711,184,411	14.9
2010	57,941,463	21,132,500	36,808,963	747,993,374	15.7
2011	86,023,492	29,758,882	56,264,610	804,257,984	16.9
2012	106,057,733	34,722,186	71,335,547	875,593,531	18.4
2013	121,420,863	36,972,383	84,448,480	960,042,011	20.2
2014	155,314,107	44,396,396	110,917,711	1,070,959,722	22.5
2015	179,480,485	47,188,676	132,291,809	1,203,251,531	25.3
2016	198,757,522	48,239,999	150,517,523	1,353,769,054	28.4
2017	201,191,850	44,471,416	156,720,434	1,510,489,488	31.7
2018	289,435,349	59,257,242	230,178,107	1,740,667,595	36.6
2019	264,249,189	53,477,278	210,771,911	1,951,439,506	41.0
2020	267,832,909	51,841,425	215,991,484	2,167,430,990	45.5
2021	352,438,530	55,064,261	297,374,269	2,464,805,259	51.8
2022	413,771,169	57,750,452	356,020,717	2,820,825,976	59.3
2023	481,021,958	66,330,307	414,691,651	3,235,517,627	68.0
2024	339,207,440	32,136,900	307,070,540	3,542,588,167	74.4
2025	341,199,806	25,073,408	316,126,398	3,858,714,565	81.1
2026	430,113,359	18,693,647	411,419,712	4,270,134,277	89.7
2027	495,579,613	6,798,106	488,781,507	4,758,915,784	100.0
TOTAL	6,365,028,302	1,606,112,518	4,758,915,784		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2019	33,513,297	8,207,882	25,305,415	25,305,415	50.7
2020	1,957,793	407,117	1,550,676	26,856,091	53.8
2021	658,288	121,856	536,432	27,392,523	54.9
2022	4,218,639	856,607	3,362,032	30,754,555	61.6
2023	11,849,883	1,553,060	10,296,823	41,051,378	82.3
2024	8,704,747	926,670	7,778,077	48,829,455	97.8
2025	532,025	61,743	470,282	49,299,737	98.8
2026	404,752	22,670	382,082	49,681,819	99.6
2027	228,631	4,899	223,732	49,905,551	100.0
TOTAL	62,068,055	12,162,504	49,905,551		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	1,957,869	1,482,676	475,193	475,193	0.4
2017	75,949,954	52,514,550	23,435,404	23,910,597	17.7
2018	3,434,311	3,124,288	310,023	24,220,620	18.0
2019	62,692,655	37,212,910	25,479,745	49,700,365	36.9
2020	12,128,665	8,853,641	3,275,024	52,975,389	39.3
2021	14,361,667	7,650,808	6,710,859	59,686,248	44.3
2022	9,534,377	4,835,842	4,698,535	64,384,783	47.7
2023	14,211,435	9,095,373	5,116,062	69,500,845	51.5
2024	10,659,528	5,803,425	4,856,103	74,356,948	55.1
2025	9,387,744	3,518,291	5,869,453	80,226,401	59.5
2026	48,214,614	7,039,106	41,175,508	121,401,909	90.0
2027	14,154,256	684,100	13,470,156	134,872,065	100.0
TOTAL	276,687,075	141,815,010	134,872,065		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	835	835			
1913	222.36	222	222			
1914	14.50	14	15			
1915	224.10	224	224			
1916	117.50	118	118			
1917	64.30	64	64			
1926	6,471.58	6,366	6,472			
1929	1,806.23	1,760	1,806			
1930	2,041.31	1,983	2,041			
1931	27,123.22	26,259	27,062	61	2.23	27
1932	2,640.53	2,547	2,625	16	2.47	6
1933	538.99	518	534	5	2.70	2
1934	812.94	779	803	10	2.95	3
1935	12.64	12	12			
1937	203.24	192	198	5	3.71	1
1938	375.47	354	365	11	3.96	3
1939	962.92	905	933	30	4.22	7
1940	6,450.60	6,037	6,222	229	4.49	51
1941	592.71	552	569	24	4.75	5
1942	337.44	313	323	15	5.02	3
1943	60.01	55	57	3	5.30	1
1944	422.25	389	401	21	5.58	4
1945	631.09	578	596	35	5.86	6
1946	3,351.10	3,057	3,150	201	6.15	33
1947	2,508.33	2,278	2,348	161	6.44	25
1948	4,635.54	4,189	4,317	318	6.75	47
1949	1,157.34	1,040	1,072	86	7.07	12
1950	190.65	171	176	14	7.39	2
1951	4,042.41	3,596	3,706	336	7.73	43
1952	198.20	175	180	18	8.09	2
1953	5,400.53	4,748	4,893	507	8.46	60
1954	14,353.89	12,539	12,922	1,432	8.85	162
1955	8,390.67	7,282	7,505	886	9.25	96
1956	78,471.52	67,620	69,687	8,784	9.68	907
1957	2,231.51	1,909	1,967	264	10.13	26
1958	3,854.85	3,271	3,371	484	10.60	46
1959	3,405.26	2,865	2,953	453	11.10	41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	11,197.19	9,340	9,626	1,572	11.61	135
1961	2,660.99	2,199	2,266	395	12.15	33
1962	3,222.41	2,637	2,718	505	12.72	40
1963	3,157.03	2,557	2,635	522	13.30	39
1964	5,365.41	4,299	4,430	935	13.91	67
1965	6,572.95	5,208	5,367	1,206	14.54	83
1966	36,334.10	28,455	29,325	7,009	15.18	462
1967	22,318.73	17,272	17,800	4,519	15.83	285
1968	3,796.90	2,902	2,991	806	16.50	49
1969	12,470.57	9,410	9,698	2,773	17.18	161
1970	18,015.96	13,417	13,827	4,189	17.87	234
1971	1,199.64	881	908	292	18.57	16
1972	11,935.28	8,648	8,912	3,023	19.28	157
1973	5,080.37	3,629	3,740	1,340	20.00	67
1974	8,346.12	5,876	6,056	2,290	20.72	111
1975	11,480.98	7,961	8,204	3,277	21.46	153
1976	7,995.15	5,458	5,625	2,370	22.21	107
1977	11,905.30	7,997	8,241	3,664	22.98	159
1978	12,918.41	8,535	8,796	4,122	23.75	174
1979	7,570.24	4,917	5,067	2,503	24.53	102
1980	4,856.13	3,100	3,195	1,661	25.32	66
1981	73,749.17	46,219	47,632	26,117	26.13	1,000
1982	10,050.64	6,504	6,703	3,348	24.68	136
1983	9,041.47	5,721	5,896	3,146	25.68	123
1984	15,250.78	9,498	9,788	5,462	26.19	209
1985	26,754.50	16,277	16,775	9,980	27.19	367
1986	14,112.19	8,441	8,699	5,413	27.72	195
1987	3,342.10	1,950	2,010	1,332	28.72	46
1988	11,301.63	6,432	6,629	4,673	29.72	157
1989	1,090.00	609	628	462	30.25	15
1990	8,000.14	4,350	4,483	3,517	31.25	113
1991	117,309.04	62,514	64,425	52,884	31.78	1,664
1992	25,030.74	12,971	13,368	11,663	32.78	356
1993	12,460.42	6,274	6,466	5,995	33.78	177
1994	6,889.97	3,391	3,495	3,395	34.32	99
1995	12,673.77	6,049	6,234	6,440	35.32	182
1996	12,902.15	5,967	6,149	6,753	36.32	186
1997	66,170.17	29,823	30,735	35,435	36.87	961
1998	16,023.55	6,983	7,196	8,827	37.87	233
1999	3,898.06	1,641	1,691	2,207	38.87	57
2000	5,089.04	2,066	2,129	2,960	39.87	74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2001	2,659.41	1,040	1,072	1,588	40.87	39
2002	551.45	209	215	336	41.41	8
2003	1,306.89	475	490	817	42.41	19
2004	373.65	130	134	240	43.41	6
2007	10,611.38	3,224	3,323	7,289	46.41	157
2024	114.45	6	6	108	62.29	2
	868,159.56	577,128	594,389	273,771		10,902

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 1.26

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,541	6,541			
1961	4,353.35	4,353	4,353			
1962	2,282.71	2,283	2,283			
1963	736.08	736	736			
1964	190.55	191	191			
1965	2,343.06	2,343	2,343			
1966	2,250.24	2,250	2,250			
1967	9,977.71	9,971	9,978			
1968	2,151.32	2,126	2,151			
1969	544.69	532	545			
1970	40.03	39	40			
1971	1,214.19	1,160	1,214			
1973	700.59	654	701			
1974	4,750.87	4,388	4,751			
1977	193.66	173	194			
1978	2,207.46	1,951	2,207			
1979	2,203.60	1,924	2,204			
1983	5,281.99	4,768	5,282			
1984	369.17	331	369			
1985	9,821.44	8,672	9,821			
1986	241.46	211	241			
1987	1,014.54	878	1,015			
1988	31,015.80	26,661	31,016			
1989	44,844.88	38,082	44,845			
1994	601.90	478	602			
1996	1,215.58	935	1,216			
1998	1,575.63	1,171	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	1,142	1,760			
2019	11,416.29	3,619	6,529	4,888	18.31	267
2020	138.01	40	72	66	18.47	4
	162,216.47	138,840	157,263	4,953		271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 0.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5						
NET SALVAGE PERCENT.. 0						
1900	71,113.66	68,118	71,114			
1902	24,056.23	22,863	24,056			
1903	33,197.34	31,436	33,197			
1904	1,964.62	1,853	1,965			
1906	2,420.69	2,267	2,421			
1907	8,730.25	8,148	8,730			
1910	749.15	692	749			
1913	1,738.46	1,592	1,738			
1915	63.32	58	63			
1922	35.55	32	36			
1925	1,356.81	1,193	1,357			
1926	46,464.38	40,709	46,464			
1927	2,171.63	1,896	2,172			
1928	180.25	157	180			
1929	27,529.19	23,848	27,529			
1930	2,522.76	2,177	2,523			
1931	296.56	255	297			
1932	122,819.26	105,133	122,819			
1933	4,897.35	4,175	4,897			
1934	10,855.44	9,213	10,855			
1935	1,410.95	1,192	1,411			
1936	16,622.35	13,981	16,622			
1937	2,388.88	2,000	2,389			
1938	2,797.65	2,331	2,798			
1939	797.65	661	798			
1940	11,364.66	9,372	11,365			
1941	11,633.51	9,543	11,634			
1942	1,215.69	992	1,214	1	13.82	
1943	5,838.88	4,736	5,797	42	14.17	3
1944	48.34	39	48	1	14.53	
1945	1,498.10	1,200	1,469	29	14.90	2
1946	4,905.03	3,906	4,781	124	15.28	8
1947	24,941.60	19,731	24,151	791	15.67	50
1948	98,837.20	77,647	95,040	3,797	16.08	236
1949	28,199.11	21,999	26,927	1,272	16.49	77
1950	2,735.68	2,119	2,594	142	16.92	8
1951	202,177.37	155,379	190,185	11,992	17.36	691
1952	22,207.66	16,934	20,727	1,480	17.81	83
1953	200,020.82	151,296	185,187	14,834	18.27	812
1954	797,823.90	598,472	732,534	65,290	18.74	3,484
1955	81,749.31	60,789	74,406	7,343	19.23	382

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5						
NET SALVAGE PERCENT.. 0						
1956	1,473,781.22	1,086,280	1,329,614	144,167	19.72	7,311
1957	311,182.44	227,247	278,152	33,031	20.23	1,633
1958	299,804.72	216,858	265,436	34,369	20.75	1,656
1959	613,382.04	439,347	537,764	75,618	21.28	3,553
1960	674,919.59	478,565	585,767	89,153	21.82	4,086
1961	47,891.52	33,601	41,128	6,764	22.38	302
1962	190,718.09	132,383	162,038	28,680	22.94	1,250
1963	122,060.87	83,798	102,569	19,492	23.51	829
1964	290,969.66	197,472	241,707	49,263	24.10	2,044
1965	701,420.51	470,513	575,911	125,509	24.69	5,083
1966	742,304.44	491,999	602,210	140,094	25.29	5,540
1967	215,827.53	141,266	172,911	42,917	25.91	1,656
1968	370,389.64	239,372	292,993	77,397	26.53	2,917
1969	640,487.71	408,548	500,065	140,422	27.16	5,170
1970	874,219.01	550,172	673,414	200,805	27.80	7,223
1971	453,818.02	281,671	344,767	109,051	28.45	3,833
1972	966,536.05	591,394	723,870	242,666	29.11	8,336
1973	372,161.96	224,388	274,652	97,510	29.78	3,274
1974	485,847.07	288,593	353,240	132,607	30.45	4,355
1975	297,092.08	173,739	212,658	84,434	31.14	2,711
1976	137,471.87	79,129	96,854	40,617	31.83	1,276
1977	134,299.99	76,068	93,108	41,192	32.52	1,267
1978	287,058.05	159,871	195,683	91,375	33.23	2,750
1979	501,981.46	274,820	336,382	165,600	33.94	4,879
1980	243,613.68	131,032	160,384	83,230	34.66	2,401
1981	283,711.51	149,837	183,401	100,310	35.39	2,834
1982	319,398.12	187,870	229,954	89,444	31.68	2,823
1983	524,887.81	301,915	369,546	155,342	32.68	4,753
1984	749,802.45	424,838	520,005	229,798	33.08	6,947
1985	455,843.70	254,224	311,172	144,672	33.51	4,317
1986	565,064.08	307,677	376,599	188,465	34.51	5,461
1987	414,536.27	221,901	271,608	142,928	34.94	4,091
1988	491,903.15	258,741	316,701	175,202	35.37	4,953
1989	207,476.32	106,352	130,176	77,301	36.37	2,125
1990	360,151.18	181,120	221,692	138,459	36.82	3,760
1991	2,298,208.76	1,133,017	1,386,820	911,388	37.28	24,447
1992	1,177,930.89	564,700	691,197	486,734	38.28	12,715
1993	1,136,543.85	533,266	652,721	483,823	38.74	12,489
1994	971,986.45	445,947	545,842	426,144	39.22	10,865
1995	571,362.11	254,256	311,211	260,151	40.22	6,468
1996	804,324.21	349,398	427,665	376,659	40.69	9,257

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1997	1,997,584.37	845,977	1,035,481	962,103	41.18	23,363
1998	1,718,962.57	703,915	861,597	857,366	42.18	20,326
1999	1,080,765.90	430,469	526,897	553,869	42.67	12,980
2000	2,093,639.95	810,239	991,738	1,101,902	43.17	25,525
2001	940,486.78	353,059	432,147	508,340	43.68	11,638
2002	1,450,386.34	523,735	641,055	809,331	44.68	18,114
2003	537,154.95	187,575	229,593	307,562	45.19	6,806
2004	239,158.46	80,620	98,679	140,479	45.72	3,073
2005	237,738.75	76,695	93,875	143,864	46.72	3,079
2006	169,927.36	52,711	64,519	105,409	47.25	2,231
2007	509,991.81	151,825	185,835	324,157	47.78	6,784
2008	103,422.99	29,641	36,281	67,142	48.53	1,384
2009	74,105.67	20,290	24,835	49,271	49.07	1,004
2010	158,384.81	41,307	50,560	107,825	49.61	2,173
2011	140,623.77	34,804	42,600	98,023	50.17	1,954
2012	2,357,530.59	551,662	675,238	1,682,293	50.73	33,162
2013	41,989.81	9,196	11,256	30,734	51.72	594
2024	307,730.46	17,787	21,771	285,959	57.10	5,008
2025	643,848.72	27,042	33,100	610,749	57.02	10,711
	39,468,181.38	19,581,868	23,931,881	15,536,300		399,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9   1.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5						
NET SALVAGE PERCENT.. 0						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	63	63			
1938	130.20	129	130			
1939	199.99	197	200			
1940	188.95	185	189			
1942	115.52	112	116			
1943	207.70	200	208			
1944	83.77	80	84			
1945	174.42	166	174			
1946	163.63	155	164			
1947	277.29	261	277			
1948	89.09	83	89			
1950	7.97	7	8			
1952	18.79	17	19			
1953	5,944.35	5,431	5,944			
1954	8,508.82	7,738	8,509			
1955	7,542.08	6,825	7,542			
1956	39,702.37	35,740	39,702			
1957	13,574.54	12,159	13,575			
1958	6,469.06	5,764	6,469			
1959	9,801.88	8,688	9,802			
1960	24,067.26	21,214	24,067			
1961	5,498.45	4,821	5,498			
1962	12,455.03	10,856	12,406	49	6.29	8
1963	5,203.12	4,509	5,153	50	6.54	8
1964	19,172.75	16,516	18,874	299	6.79	44
1965	16,408.17	14,047	16,053	356	7.05	50
1966	43,116.46	36,675	41,911	1,205	7.32	165
1967	18,626.28	15,737	17,984	642	7.60	84
1968	18,055.59	15,148	17,311	745	7.89	94
1969	32,278.33	26,883	30,721	1,557	8.19	190
1970	15,250.12	12,602	14,401	849	8.51	100
1971	26,308.31	21,562	24,640	1,668	8.84	189
1972	26,694.33	21,693	24,790	1,904	9.18	207
1973	12,036.90	9,693	11,077	960	9.54	101
1974	18,632.52	14,860	16,982	1,651	9.92	166
1975	30,467.80	24,057	27,492	2,976	10.31	289
1976	138,678.97	108,339	123,807	14,872	10.72	1,387
1977	14,832.80	11,458	13,094	1,739	11.15	156
1978	22,161.07	16,919	19,335	2,826	11.59	244

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

CPG
SURVIVOR CURVE.. IOWA 49-R2.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	41,008.38	30,915	35,329	5,680	12.06	471
1980	13,577.55	10,103	11,545	2,032	12.54	162
1981	82,437.31	60,499	69,137	13,301	13.04	1,020
1982	156,832.69	123,490	141,121	15,712	12.22	1,286
1983	24,048.18	18,623	21,282	2,766	12.89	215
1984	50,677.87	38,794	44,333	6,345	13.25	479
1985	86,879.75	65,707	75,088	11,792	13.61	866
1986	86,985.91	64,587	73,808	13,178	14.31	921
1987	52,185.49	38,231	43,689	8,496	14.69	578
1988	411,643.09	297,289	339,734	71,909	15.10	4,762
1989	41,658.60	29,478	33,687	7,972	15.81	504
1990	297,917.74	207,529	237,159	60,759	16.22	3,746
1991	147,610.27	100,596	114,958	32,652	16.94	1,928
1992	264,883.76	177,419	202,750	62,134	17.38	3,575
1993	163,266.69	106,809	122,059	41,208	18.10	2,277
1994	349,935.44	224,554	256,614	93,321	18.56	5,028
1995	117,235.62	73,729	84,256	32,980	19.03	1,733
1996	215,121.50	131,762	150,574	64,547	19.77	3,265
1997	728,580.35	436,420	498,729	229,851	20.25	11,351
1998	560,594.04	326,322	372,912	187,682	21.00	8,937
1999	16,725.51	9,497	10,853	5,873	21.50	273
2000	174,732.10	96,173	109,904	64,828	22.26	2,912
2001	495,273.00	265,219	303,085	192,188	22.77	8,440
2002	154,135.03	79,780	91,170	62,965	23.53	2,676
2003	301,200.83	151,203	172,791	128,410	24.06	5,337
2004	59,852.58	28,945	33,078	26,775	24.83	1,078
2005	86,161.34	40,255	46,002	40,159	25.37	1,583
2006	82,235.60	37,047	42,336	39,899	25.92	1,539
2007	11,729.27	5,059	5,781	5,948	26.70	223
2008	249,781.89	104,234	119,116	130,666	27.23	4,799
2012	21,662.45	7,422	8,482	13,181	29.75	443
2013	8,571.24	2,772	3,168	5,403	30.34	178
2021	1,310.54	203	232	1,079	35.52	30
2022	23,129.77	3,067	3,505	19,625	35.99	545
	6,172,833.83	3,885,365	4,437,172	1,735,662		86,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 1.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

CPG
SURVIVOR CURVE.. IOWA 23-R0.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	706	706			
1982	5,572.11	5,547	5,572			
1983	1,354.71	1,331	1,355			
1984	2,338.50	2,276	2,339			
1985	8,363.40	8,021	8,363			
1986	1,865.01	1,770	1,865			
1987	8,236.27	7,757	8,236			
1988	56,812.32	52,847	56,812			
1989	6,202.17	5,694	6,202			
1990	81,477.96	74,055	81,478			
1991	19,398.63	17,439	19,399			
1992	11,826.34	10,505	11,826			
1993	4,988.84	4,374	4,989			
1994	24,237.82	20,954	24,238			
1995	53,971.10	46,124	53,971			
1996	2,814.71	2,375	2,815			
1997	270.53	224	271			
2000	83,012.05	65,596	80,982	2,030	7.23	281
2001	21,876.59	16,941	20,915	962	7.65	126
2004	19,336.59	14,071	17,372	1,965	8.70	226
2009	679,443.48	434,912	536,926	142,518	10.40	13,704
2010	158,522.71	98,205	121,240	37,283	10.75	3,468
2011	574,467.00	343,129	423,614	150,853	11.12	13,566
2012	649,682.90	372,593	459,989	189,694	11.53	16,452
2013	552,258.31	304,294	375,670	176,589	11.82	14,940
2014	229,452.61	120,509	148,776	80,677	12.21	6,607
2015	208,014.12	104,007	128,403	79,611	12.50	6,369
2022	19,067.98	5,411	6,680	12,388	13.88	893
	3,505,204.40	2,161,300	2,630,636	874,568		76,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4   2.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	802	802			
1958	54.05	54	54			
1959	1,630.62	1,631	1,631			
1962	268.78	269	269			
1964	542.39	535	542			
1965	237.71	233	238			
1966	1,610.42	1,566	1,610			
1967	1,046.31	1,009	1,046			
1968	8,185.23	7,832	8,185			
1969	1,294.81	1,229	1,295			
1970	2,302.48	2,168	2,302			
1971	4,402.26	4,113	4,402			
1972	6,378.34	5,917	6,378			
1973	2,116.13	1,949	2,116			
1974	772.96	707	773			
1975	728.51	662	729			
1976	666.84	602	667			
1977	2,372.22	2,126	2,372			
1978	395.78	352	393	3	3.86	1
1979	1,489.70	1,315	1,469	21	4.10	5
1980	1,156.83	1,013	1,132	25	4.34	6
1981	1,410.00	1,225	1,368	42	4.58	9
1982	4,310.08	3,920	4,310			
1983	3,348.16	3,022	3,348			
1984	3,634.15	3,254	3,634			
1985	5,292.73	4,696	5,252	41	5.37	8
1986	1,466.52	1,295	1,448	18	5.48	3
1987	1,617.48	1,413	1,580	37	5.83	6
1988	7,215.84	6,231	6,969	247	6.20	40
1989	11,462.74	9,821	10,984	479	6.39	75
1990	14,888.28	12,590	14,080	808	6.80	119
1991	14,350.24	11,965	13,381	969	7.23	134
1992	10,561.54	8,711	9,742	819	7.49	109

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1993	9,905.10	8,040	8,992	913	7.95	115
1994	3,879.74	3,096	3,463	417	8.42	50
1995	7,818.56	6,152	6,880	938	8.73	107
	140,637.24	122,537	134,860	5,777		787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3   0.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,385	4,385			
1986	38,021.86	38,022	38,022			
1990	11,962.90	11,963	11,963			
1991	2,199.99	2,200	2,200			
1992	1,383.30	1,383	1,383			
1995	24,385.78	24,222	24,386			
1996	494.25	487	494			
2015	100,388.74	61,619	67,207	33,182	7.87	4,216
	210,010.97	171,070	176,829	33,182		4,216

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9   2.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1903	298.00	295	298			
1904	222.17	220	222			
1929	410.41	372	410			
1930	548.08	494	548			
1931	10,677.87	9,590	10,678			
1932	38.71	35	39			
1933	55.00	49	55			
1934	123.52	110	123	1	8.46	
1935	533.10	471	525	8	8.75	1
1936	100.54	88	98	2	9.04	
1937	223.29	195	217	6	9.34	1
1938	178.56	156	174	5	9.65	1
1939	285.78	248	276	9	9.96	1
1940	249.96	216	241	9	10.28	1
1941	57.82	50	56	2	10.62	
1942	19.44	17	19			
1944	36.92	31	35	2	11.68	
1945	59.80	50	56	4	12.05	
1946	160.11	134	149	11	12.44	1
1947	235.63	195	217	18	12.84	1
1948	51.03	42	47	4	13.25	
1949	2,077.70	1,699	1,894	184	13.67	13
1950	1,726.56	1,402	1,563	163	14.11	12
1951	360.18	290	323	37	14.55	3
1952	287.05	230	256	31	15.01	2
1953	1,145.40	909	1,013	132	15.49	9
1954	877.98	691	770	108	15.97	7
1955	3,133.21	2,445	2,726	407	16.47	25
1956	1,794.30	1,388	1,547	247	16.98	15
1957	5,277.55	4,045	4,510	768	17.51	44
1958	1,136.57	863	962	174	18.04	10
1959	1,431.64	1,077	1,201	231	18.59	12
1960	1,139.60	849	947	193	19.15	10
1961	1,739.80	1,282	1,429	311	19.72	16
1962	534.64	390	435	100	20.31	5
1963	1,024.78	739	824	201	20.91	10
1964	2,424.42	1,729	1,928	497	21.51	23
1965	1,904.74	1,343	1,497	407	22.13	18
1966	14,200.26	9,891	11,027	3,173	22.76	139
1967	36,083.66	24,826	27,678	8,406	23.40	359
1968	18,362.30	12,474	13,907	4,455	24.05	185

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

CPG
SURVIVOR CURVE.. IOWA 75-R3
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1969	11,282.03	7,565	8,434	2,848	24.71	115
1970	6,080.40	4,023	4,485	1,595	25.38	63
1971	15,534.05	10,136	11,300	4,234	26.06	162
1972	18,498.57	11,901	13,268	5,230	26.75	196
1973	38,364.70	24,323	27,117	11,247	27.45	410
1974	49,272.90	30,772	34,307	14,966	28.16	531
1975	37,863.68	23,284	25,959	11,905	28.88	412
1976	13,898.67	8,413	9,379	4,519	29.60	153
1977	19,181.60	11,425	12,738	6,444	30.33	212
1978	24,833.70	14,543	16,214	8,620	31.08	277
1979	27,735.34	15,968	17,802	9,933	31.82	312
1980	38,526.40	21,791	24,294	14,232	32.58	437
1981	41,644.61	23,127	25,784	15,861	33.35	476
1982	29,660.39	17,716	19,751	9,909	30.51	325
1983	47,020.30	27,465	30,620	16,400	31.51	520
1984	51,245.11	29,476	32,862	18,383	31.94	576
1985	70,214.20	39,755	44,322	25,892	32.37	800
1986	74,675.20	41,280	46,022	28,653	33.37	859
1987	61,590.79	33,468	37,313	24,278	33.82	718
1988	64,488.00	34,172	38,098	26,390	34.82	758
1989	63,293.80	32,925	36,707	26,586	35.28	754
1990	76,971.45	38,994	43,474	33,498	36.28	923
1991	69,790.71	34,658	38,640	31,151	36.74	848
1992	74,877.76	36,421	40,605	34,273	37.22	921
1993	94,389.03	44,608	49,733	44,656	38.22	1,168
1994	63,758.76	29,469	32,854	30,904	38.69	799
1995	64,141.55	28,755	32,058	32,083	39.69	808
1996	101,676.17	44,483	49,593	52,083	40.18	1,296
1997	147,067.21	62,283	69,438	77,629	41.18	1,885
1998	219,807.88	90,649	101,063	118,745	41.67	2,850
1999	109,098.49	43,454	48,446	60,652	42.67	1,421
2000	148,695.59	57,545	64,156	84,540	43.17	1,958
2001	49,857.74	18,587	20,722	29,135	44.17	660
2002	51,469.65	18,586	20,721	30,748	44.68	688
2003	48,988.25	16,989	18,941	30,048	45.68	658
2004	503,472.20	168,562	187,927	315,546	46.19	6,831
2005	99,247.65	31,799	35,452	63,796	47.19	1,352
2006	21,099.30	6,501	7,248	13,851	47.72	290
2007	21,366.27	6,273	6,994	14,373	48.72	295
2008	132,857.20	37,572	41,888	90,969	49.46	1,839
2009	5,977.08	1,614	1,799	4,178	49.99	84

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2010	18,300.47	4,676	5,213	13,087	50.99	257
2011	20,776.70	5,040	5,619	15,158	51.52	294
2012	7,943.52	1,810	2,018	5,926	52.53	113
2013	93,193.26	19,999	22,297	70,897	53.07	1,336
2014	11,063.41	2,210	2,464	8,600	54.07	159
2015	2,375.70	442	493	1,883	54.62	34
2016	108,946.54	18,673	20,818	88,128	55.61	1,585
2017	88,797.46	13,888	15,483	73,314	56.62	1,295
2018	1,675.04	239	266	1,409	57.17	25
2019	189.14	24	27	162	58.17	3
	3,374,003.70	1,429,951	1,594,150	1,779,854		42,665

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.7 1.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
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	770.06	770	770			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,551	9,551			
1926	1,437.54	1,438	1,438			
1927	12,577.28	12,577	12,577			
1928	169.18	168	169			
1929	1,786.94	1,764	1,787			
1930	5,907.90	5,791	5,908			
1931	886.67	863	887			
1932	690.68	667	691			
1933	4,845.58	4,649	4,846			
1934	599.15	571	599			
1937	206.12	192	206			
1939	941.28	865	941			
1941	1,497.83	1,356	1,498			
1942	1,321.59	1,188	1,322			
1943	3,799.03	3,389	3,799			
1944	480.46	425	480			
1945	7,388.06	6,491	7,388			
1946	24,241.93	21,134	24,242			
1947	1,212.46	1,049	1,211	2	6.74	
1948	11,813.70	10,141	11,706	108	7.08	15
1949	155,416.10	132,352	152,777	2,639	7.42	356
1950	314,103.69	265,355	306,306	7,797	7.76	1,005
1951	117,565.93	98,520	113,724	3,842	8.10	474
1952	14,011.46	11,646	13,443	568	8.44	67
1953	64,035.02	52,778	60,923	3,112	8.79	354

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1954	82,747.60	67,621	78,057	4,691	9.14	513
1955	21,708.32	17,592	20,307	1,401	9.48	148
1956	33,265.27	26,725	30,849	2,416	9.83	246
1957	16,795.88	13,373	15,437	1,359	10.19	133
1958	16,398.95	12,942	14,939	1,460	10.54	139
1959	32,555.72	25,459	29,388	3,168	10.90	291
1960	28,812.28	22,324	25,769	3,043	11.26	270
1961	30,404.90	23,339	26,941	3,464	11.62	298
1962	27,753.65	21,104	24,361	3,393	11.98	283
1963	14,913.85	11,230	12,963	1,951	12.35	158
1964	4,880.13	3,639	4,201	680	12.72	53
1965	18,536.25	13,683	15,795	2,742	13.09	209
1966	5,038.93	3,681	4,249	790	13.47	59
1967	4,718.58	3,412	3,939	780	13.85	56
1968	4,278.86	3,061	3,533	745	14.23	52
1969	8,771.59	6,207	7,165	1,607	14.62	110
1970	5,741.53	4,018	4,638	1,103	15.01	73
1971	25,767.69	17,826	20,577	5,191	15.41	337
1973	11,871.49	8,023	9,261	2,610	16.21	161
1974	25,525.37	17,046	19,677	5,849	16.61	352
1975	87,663.74	57,823	66,747	20,917	17.02	1,229
1976	4,598.73	2,995	3,457	1,142	17.44	65
1977	8,040.17	5,168	5,966	2,075	17.86	116
1978	13,389.00	8,491	9,801	3,588	18.29	196
1979	6,024.51	3,769	4,351	1,674	18.72	89
1980	2,625.97	1,620	1,870	756	19.15	39
1981	3,896.41	2,370	2,736	1,161	19.59	59
1982	4,195.18	3,018	3,484	711	17.64	40
1984	107,312.77	75,656	87,332	19,981	18.10	1,104
1985	3,250.91	2,266	2,616	635	18.36	35
1987	11,800.00	7,979	9,210	2,590	19.27	134
1989	18,115.32	11,918	13,757	4,358	19.89	219
1993	4,421.64	2,726	3,147	1,275	21.31	60
1995	3,605.96	2,140	2,470	1,136	22.10	51
1996	28,053.64	16,395	18,925	9,128	22.22	411
1998	37,254.30	20,814	24,026	13,228	23.10	573
1999	24,770.91	13,574	15,669	9,102	23.30	391
2000	23,959.75	12,797	14,772	9,188	23.77	387
2001	34,304.98	17,832	20,584	13,721	24.25	566
2002	6,262.15	3,178	3,668	2,594	24.50	106
2003	8,507.00	4,188	4,834	3,673	25.01	147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2004	14,150.50	6,778	7,824	6,326	25.29	250
2005	14,063.28	6,539	7,548	6,515	25.60	254
2006	17,523.06	7,857	9,070	8,454	26.14	323
2007	55,195.64	23,922	27,614	27,582	26.48	1,042
2008	20,558.92	8,659	9,995	10,564	26.80	394
2011	27,987.49	10,389	11,992	15,995	27.95	572
2013	103,921.61	34,814	40,187	63,735	28.79	2,214
2014	188,343.09	59,742	68,962	119,381	29.06	4,108
2019	56,478.77	12,098	13,965	42,514	31.18	1,364
2020	20,252.13	3,888	4,488	15,764	31.56	499
2021	3,292.94	557	643	2,650	31.96	83
2022	36,972.61	5,368	6,196	30,776	32.38	950
2024	446,028.38	42,640	49,221	396,808	33.13	11,977
2025	65,974.61	4,585	5,293	60,682	33.47	1,813
	2,781,411.12	1,563,419	1,784,526	996,885		38,072
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	2,693	2,693			
1930	189.29	186	189			
1933	847.72	813	848			
1936	544.45	511	544			
1938	32.84	30	33			
1952	9,309.40	7,738	9,114	195	8.44	23
1956	5,775.22	4,640	5,465	310	9.83	32
1957	65,555.21	52,195	61,479	4,076	10.19	400
1958	3,928.05	3,100	3,651	277	10.54	26
1959	1,740.26	1,361	1,603	137	10.90	13
1960	10,837.04	8,397	9,891	946	11.26	84
1961	15,060.14	11,560	13,616	1,444	11.62	124
1962	44,412.35	33,771	39,778	4,634	11.98	387
1963	61,579.91	46,370	54,618	6,962	12.35	564
1964	33,613.04	25,062	29,520	4,093	12.72	322
1965	24,411.66	18,021	21,227	3,185	13.09	243
1966	17,104.75	12,497	14,720	2,385	13.47	177

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1967	43,814.66	31,678	37,313	6,502	13.85	469
1968	31,758.04	22,720	26,761	4,997	14.23	351
1969	35,461.98	25,093	29,557	5,905	14.62	404
1970	109,477.63	76,612	90,240	19,238	15.01	1,282
1971	28,682.10	19,842	23,371	5,311	15.41	345
1972	14,929.02	10,211	12,027	2,902	15.80	184
1973	43,388.65	29,322	34,538	8,851	16.21	546
1974	6,679.10	4,460	5,253	1,426	16.61	86
1975	2,388.78	1,576	1,856	532	17.02	31
1976	325.75	212	250	76	17.44	4
1977	310.42	200	236	75	17.86	4
1978	5,350.19	3,393	3,997	1,354	18.29	74
1980	6,000.02	3,702	4,361	1,640	19.15	86
1981	66,216.28	40,273	47,437	18,780	19.59	959
1982	55,560.11	39,975	47,086	8,474	17.64	480
1983	28,861.79	20,561	24,218	4,643	17.86	260
1984	5,806.34	4,093	4,821	985	18.10	54
1985	10,388.00	7,241	8,529	1,859	18.36	101
1986	10,162.46	6,959	8,197	1,966	18.99	104
1987	21,773.61	14,723	17,342	4,432	19.27	230
1988	9,500.30	6,339	7,467	2,034	19.58	104
1989	21,764.75	14,319	16,866	4,899	19.89	246
1990	17,697.49	11,472	13,513	4,185	20.22	207
1991	2,527.62	1,613	1,900	628	20.57	31
1993	14,187.04	8,746	10,302	3,885	21.31	182
1994	31,906.90	19,310	22,745	9,162	21.69	422
1995	24,723.97	14,671	17,281	7,443	22.10	337
1996	64,217.36	37,529	44,205	20,013	22.22	901
1997	106,890.33	61,109	71,979	34,911	22.66	1,541
1998	90,466.61	50,544	59,535	30,932	23.10	1,339
1999	26,987.42	14,789	17,420	9,568	23.30	411
2000	20,094.65	10,733	12,642	7,452	23.77	314
2001	27,792.71	14,447	17,017	10,776	24.25	444
2002	74,704.50	37,913	44,657	30,048	24.50	1,226
2003	35,723.93	17,587	20,715	15,009	25.01	600
2004	12,600.58	6,036	7,110	5,491	25.29	217
2005	1,094.30	509	600	495	25.60	19
2006	2,275.29	1,020	1,201	1,074	26.14	41
2007	50,329.62	21,813	25,693	24,637	26.48	930
2008	4,380.00	1,845	2,173	2,207	26.80	82
2009	6,511.91	2,639	3,108	3,403	27.16	125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2010	2,023.74	786	926	1,098	27.55	40
2014	1,151,949.73	365,398	430,395	721,555	29.06	24,830
2017	18,705.63	4,811	5,667	13,039	30.32	430
2019	630,236.94	134,997	159,010	471,227	31.18	15,113
2020	35,373.19	6,792	8,000	27,373	31.56	867
2023	6,264.54	756	890	5,374	32.81	164
2024	2,560.25	245	289	2,272	33.13	69
	3,323,085.84	1,465,183	1,724,310	1,598,776		59,681
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1908	234.48	234	234			
1910	3,861.59	3,862	3,862			
1915	126.30	126	126			
1923	235.29	235	235			
1925	190.68	191	191			
1927	12,436.94	12,437	12,437			
1928	813.98	809	814			
1930	35.14	34	35			
1936	535.44	503	528	7	3.05	2
1937	4,312.45	4,020	4,221	92	3.39	27
1945	11.76	10	10	1	6.07	
1947	413.05	357	375	38	6.74	6
1948	6,553.87	5,626	5,907	647	7.08	91
1949	1,401.38	1,193	1,253	149	7.42	20
1950	22,787.70	19,251	20,213	2,575	7.76	332
1952	7.75	6	6	1	8.44	
1953	1,739.58	1,434	1,506	234	8.79	27
1954	0.58			1	9.14	
1955	740.69	600	630	111	9.48	12
1956	119.40	96	101	19	9.83	2
1957	1,800.86	1,434	1,506	295	10.19	29
1959	2,182.25	1,707	1,792	390	10.90	36
1960	2,606.73	2,020	2,121	486	11.26	43
1961	2,799.92	2,149	2,256	544	11.62	47
1962	2,082.30	1,583	1,662	420	11.98	35
1963	1,506.73	1,135	1,192	315	12.35	26
1964	244.55	182	191	53	12.72	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1965	873.68	645	677	196	13.09	15
1966	2,877.32	2,102	2,207	670	13.47	50
1967	6,144.27	4,442	4,664	1,480	13.85	107
1968	8,237.89	5,893	6,187	2,050	14.23	144
1969	1,214.79	860	903	312	14.62	21
1970	15,096.54	10,565	11,093	4,004	15.01	267
1971	1,337.23	925	971	366	15.41	24
1972	1,686.39	1,153	1,211	476	15.80	30
1973	475.61	321	337	139	16.21	9
1974	889.29	594	624	266	16.61	16
1975	1,607.08	1,060	1,113	494	17.02	29
1977	1,491.56	959	1,007	485	17.86	27
1980	1,550.75	957	1,005	546	19.15	29
1984	1,147.18	809	849	298	18.10	16
1985	56,276.04	39,230	41,190	15,086	18.36	822
1986	5,672.61	3,885	4,079	1,593	18.99	84
1988	3,743.66	2,498	2,623	1,121	19.58	57
1989	1,743.75	1,147	1,204	539	19.89	27
1990	2,013.56	1,305	1,370	643	20.22	32
1991	2,592.31	1,654	1,737	856	20.57	42
1994	417.47	253	266	152	21.69	7
1995	815.73	484	508	308	22.10	14
1996	2,818.09	1,647	1,729	1,089	22.22	49
1997	2,053.45	1,174	1,233	821	22.66	36
2003	2,522.29	1,242	1,304	1,218	25.01	49
2004	5,228.61	2,505	2,630	2,598	25.29	103
2006	3,917.66	1,757	1,845	2,073	26.14	79
2007	1,840.52	798	838	1,003	26.48	38
2011	2,842.27	1,055	1,108	1,735	27.95	62
2012	17,220.59	6,086	6,390	10,830	28.36	382
2015	14,049.51	4,180	4,389	9,661	29.52	327
2016	24,794.44	6,873	7,216	17,578	29.99	586
2017	102,116.02	26,264	27,576	74,540	30.32	2,458
2018	150,878.25	35,547	37,323	113,555	30.82	3,684
2019	52,911.67	11,334	11,900	41,011	31.18	1,315
2020	8,613.41	1,654	1,737	6,877	31.56	218
2023	79,428.28	9,579	10,058	69,371	32.81	2,114

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2024	294,630.33	28,167	29,574	265,056	33.13	8,000
2025	106,021.38	7,368	7,736	98,285	33.47	2,937
2026	758,949.48	32,179	33,787	725,163	33.84	21,429
	1,818,522.35	322,384	337,603	1,480,919		46,474
	7,923,019.31	3,350,986	3,846,439	4,076,580		144,227

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 1.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

UGI-GAS
SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1924	91,901.99	81,106	79,411	12,491	8.81	1,418
1925	14,230.50	12,513	12,252	1,979	9.05	219
1926	263,035.17	230,453	225,638	37,397	9.29	4,026
1927	20,101.97	17,548	17,181	2,921	9.53	307
1928	102,059.62	88,751	86,897	15,163	9.78	1,550
1929	120,138.32	104,072	101,898	18,241	10.03	1,819
1930	280,452.16	242,011	236,955	43,497	10.28	4,231
1931	146,192.45	125,648	123,023	23,170	10.54	2,198
1932	14,900.11	12,754	12,488	2,413	10.80	223
1933	5,190.08	4,424	4,332	859	11.07	78
1934	9,383.89	7,964	7,798	1,586	11.35	140
1935	6,664.77	5,631	5,513	1,151	11.63	99
1936	4,157.49	3,497	3,424	734	11.92	62
1937	8,640.71	7,234	7,083	1,558	12.21	128
1938	6,200.15	5,165	5,057	1,143	12.52	91
1939	14,632.26	12,129	11,876	2,757	12.83	215
1940	14,249.95	11,752	11,506	2,743	13.15	209
1941	26,656.99	21,866	21,409	5,248	13.48	389
1942	26,786.62	21,851	21,394	5,392	13.82	390
1943	3,832.40	3,108	3,043	789	14.17	56
1944	5,139.72	4,144	4,057	1,082	14.53	74
1945	8,917.22	7,146	6,997	1,921	14.90	129
1946	330,577.03	263,229	257,729	72,848	15.28	4,768
1947	53,260.36	42,133	41,253	12,008	15.67	766
1948	100,342.03	78,829	77,182	23,160	16.08	1,440
1949	116,086.57	90,563	88,671	27,416	16.49	1,663
1950	1,565,385.74	1,212,235	1,186,908	378,478	16.92	22,369
1951	340,244.85	261,488	256,025	84,220	17.36	4,851
1952	587,501.87	447,988	438,628	148,874	17.81	8,359
1953	679,741.21	514,156	503,414	176,327	18.27	9,651
1954	1,317,049.65	987,958	967,317	349,733	18.74	18,662
1955	1,131,137.02	841,113	823,540	307,597	19.23	15,996
1956	1,700,326.49	1,253,260	1,227,076	473,251	19.72	23,999
1957	1,450,783.38	1,059,464	1,037,329	413,455	20.23	20,438
1958	2,901,190.85	2,098,518	2,054,674	846,517	20.75	40,796
1959	1,710,295.63	1,225,033	1,199,438	510,857	21.28	24,006
1960	2,787,736.80	1,976,701	1,935,402	852,335	21.82	39,062
1961	1,629,786.68	1,143,458	1,119,568	510,219	22.38	22,798
1962	1,739,364.82	1,207,345	1,182,120	557,245	22.94	24,291
1963	2,178,583.44	1,495,663	1,464,414	714,169	23.51	30,377
1964	2,168,724.12	1,471,848	1,441,097	727,627	24.10	30,192

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

UGI-GAS
SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	2,731,843.40	1,832,521	1,794,234	937,609	24.69	37,975
1966	2,907,591.44	1,927,152	1,886,888	1,020,703	25.29	40,360
1967	3,029,378.44	1,982,819	1,941,392	1,087,986	25.91	41,991
1968	3,406,238.46	2,201,350	2,155,357	1,250,881	26.53	47,150
1969	3,809,224.92	2,429,790	2,379,024	1,430,200	27.16	52,658
1970	3,211,950.39	2,021,377	1,979,144	1,232,806	27.80	44,346
1971	3,095,616.81	1,921,356	1,881,213	1,214,404	28.45	42,686
1972	2,981,900.90	1,824,536	1,786,416	1,195,485	29.11	41,068
1973	2,710,882.86	1,634,473	1,600,324	1,110,559	29.78	37,292
1974	3,014,025.17	1,790,331	1,752,926	1,261,099	30.45	41,415
1975	2,175,741.94	1,272,374	1,245,790	929,952	31.14	29,864
1976	1,914,558.82	1,102,020	1,078,996	835,563	31.83	26,251
1977	2,313,903.80	1,310,595	1,283,213	1,030,691	32.52	31,694
1978	2,030,826.78	1,131,028	1,107,397	923,429	33.23	27,789
1979	4,122,269.44	2,256,819	2,209,667	1,912,602	33.94	56,352
1980	8,402,033.09	4,519,202	4,424,782	3,977,251	34.66	114,750
1981	6,116,168.35	3,230,132	3,162,645	2,953,523	35.39	83,456
1982	6,677,864.27	3,927,920	3,845,854	2,832,010	31.68	89,394
1983	1,510,811.76	869,019	850,863	659,949	32.68	20,194
1984	2,198,788.46	1,245,834	1,219,805	978,984	33.08	29,594
1985	2,913,490.15	1,624,853	1,590,905	1,322,585	33.51	39,468
1986	4,700,328.48	2,559,329	2,505,857	2,194,471	34.51	63,589
1987	2,031,792.43	1,087,618	1,064,894	966,898	34.94	27,673
1988	4,098,795.47	2,155,966	2,110,921	1,987,874	35.37	56,202
1989	3,525,477.71	1,807,160	1,769,403	1,756,075	36.37	48,284
1990	3,267,236.23	1,643,093	1,608,764	1,658,472	36.82	45,043
1991	3,093,565.86	1,525,128	1,493,264	1,600,302	37.28	42,927
1992	2,395,536.62	1,148,420	1,124,426	1,271,111	38.28	33,206
1993	1,056,754.21	495,829	485,470	571,285	38.74	14,747
1994	862,530.02	395,729	387,461	475,069	39.22	12,113
1995	5,041,341.70	2,243,397	2,196,526	2,844,816	40.22	70,731
1996	4,880,193.36	2,119,956	2,075,664	2,804,530	40.69	68,924
1997	1,897,431.82	803,562	786,773	1,110,659	41.18	26,971
1998	2,305,476.97	944,093	924,368	1,381,109	42.18	32,743
1999	1,110,362.15	442,257	433,017	677,345	42.67	15,874
2000	2,544,468.60	984,709	964,136	1,580,333	43.17	36,607
2001	5,843,168.34	2,193,525	2,147,696	3,695,473	43.68	84,603
2002	1,045,333.91	377,470	369,584	675,750	44.68	15,124
2003	3,310,218.35	1,155,928	1,131,777	2,178,441	45.19	48,206
2004	1,744,006.36	587,905	575,622	1,168,384	45.72	25,555
2005	1,015,066.62	327,460	320,618	694,448	46.72	14,864

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,666,822.92	827,248	809,964	1,856,859	47.25	39,299
2007	879,397.21	261,797	256,327	623,070	47.78	13,040
2008	2,135,574.21	612,056	599,268	1,536,306	48.53	31,657
2009	2,488,356.94	681,312	667,077	1,821,280	49.07	37,116
2010	2,041,276.18	532,365	521,242	1,520,034	49.61	30,640
2011	1,833,701.09	453,841	444,359	1,389,342	50.17	27,693
2012	2,339,036.37	547,335	535,900	1,803,137	50.73	35,544
2013	3,387,743.57	741,916	726,415	2,661,328	51.72	51,456
2014	4,885,215.35	1,002,446	981,502	3,903,713	52.29	74,655
2015	9,525,814.87	1,821,336	1,783,283	7,742,532	52.86	146,472
2016	12,515,711.01	2,216,532	2,170,222	10,345,489	53.44	193,591
2017	23,523,097.37	3,829,560	3,749,549	19,773,548	54.01	366,109
2018	19,010,537.75	2,817,362	2,758,499	16,252,039	54.60	297,656
2019	10,559,636.35	1,408,655	1,379,224	9,180,412	55.20	166,312
2020	10,769,271.50	1,283,697	1,256,877	9,512,395	55.40	171,704
2021	24,332,976.68	2,530,630	2,477,758	21,855,219	56.00	390,272
2022	23,012,525.53	2,038,910	1,996,311	21,016,214	56.61	371,246
2023	26,711,471.87	1,960,622	1,919,659	24,791,813	56.85	436,092
2024	15,432,667.49	892,008	873,371	14,559,296	57.10	254,979
2025	21,613,862.70	907,782	888,816	20,725,047	57.02	363,470
2026	17,849,063.90	460,506	450,885	17,398,179	56.64	307,171
2027	10,038,690.55	91,352	89,443	9,949,247	54.45	182,723
	400,278,229.35	113,675,052	111,300,043	288,978,186		6,111,165
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	994.93	949	957	38	3.44	11
1903	400.38	379	382	18	3.98	5
1904	266.55	251	253	13	4.25	3
1905	1,257.62	1,182	1,192	66	4.51	15
1906	3,398.58	3,183	3,210	189	4.75	40
1907	8,718.80	8,138	8,207	512	5.00	102
1908	17,720.18	16,485	16,625	1,095	5.23	209
1909	366.96	340	343	24	5.46	4
1910	2,452.39	2,267	2,286	166	5.68	29
1911	4.73	4	4	1	5.91	
1913	1,966.53	1,800	1,815	151	6.34	24
1914	283.86	259	261	23	6.56	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1916	11.98	11	11	1	6.99	
1920	4,210.35	3,767	3,799	411	7.89	52
1921	32,526.72	29,010	29,257	3,270	8.11	403
1922	22,747.01	20,218	20,390	2,357	8.34	283
1923	31,284.72	27,706	27,942	3,343	8.58	390
1924	37,465.61	33,065	33,346	4,120	8.81	468
1925	39,109.23	34,390	34,682	4,427	9.05	489
1926	10,283.75	9,010	9,087	1,197	9.29	129
1927	26,881.19	23,465	23,664	3,217	9.53	338
1928	8,774.78	7,631	7,696	1,079	9.78	110
1929	744.31	645	650	94	10.03	9
1930	67,623.54	58,354	58,850	8,773	10.28	853
1931	191,406.68	164,508	165,907	25,500	10.54	2,419
1932	5,792.44	4,958	5,000	792	10.80	73
1933	10,113.23	8,621	8,694	1,419	11.07	128
1934	1,550.45	1,316	1,327	223	11.35	20
1935	2,214.43	1,871	1,887	328	11.63	28
1936	16,073.34	13,519	13,634	2,439	11.92	205
1937	3,527.96	2,954	2,979	549	12.21	45
1938	3,158.41	2,631	2,653	505	12.52	40
1939	1,631.17	1,352	1,363	268	12.83	21
1940	9,614.73	7,929	7,996	1,618	13.15	123
1941	1,309.18	1,074	1,083	226	13.48	17
1942	754.64	616	621	133	13.82	10
1944	433.76	350	353	81	14.53	6
1946	69,428.84	55,284	55,754	13,675	15.28	895
1947	14,257.85	11,279	11,375	2,883	15.67	184
1948	8,112.29	6,373	6,427	1,685	16.08	105
1949	12,304.05	9,599	9,681	2,623	16.49	159
1950	8,340.09	6,459	6,514	1,826	16.92	108
1951	12,663.19	9,732	9,815	2,848	17.36	164
1952	146,792.94	111,934	112,886	33,907	17.81	1,904
1953	326,118.39	246,676	248,773	77,345	18.27	4,233
1954	7,239.09	5,430	5,476	1,763	18.74	94
1955	100,988.44	75,095	75,733	25,255	19.23	1,313
1956	590,193.55	435,014	438,712	151,481	19.72	7,682
1957	1,535,821.68	1,121,564	1,131,099	404,723	20.23	20,006
1958	168,161.95	121,637	122,671	45,491	20.75	2,192
1959	1,058,550.91	758,208	764,654	293,897	21.28	13,811
1960	595,111.16	421,975	425,562	169,549	21.82	7,770
1961	1,195,260.00	838,594	845,723	349,537	22.38	15,618

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1962	955,711.74	663,388	669,028	286,684	22.94	12,497
1963	1,705,666.27	1,170,991	1,180,946	524,720	23.51	22,319
1964	2,839,204.91	1,926,883	1,943,264	895,941	24.10	37,176
1965	2,167,416.71	1,453,903	1,466,263	701,154	24.69	28,398
1966	1,908,643.60	1,265,049	1,275,803	632,840	25.29	25,023
1967	2,137,222.68	1,398,876	1,410,768	726,455	25.91	28,038
1968	3,231,597.99	2,088,485	2,106,240	1,125,358	26.53	42,418
1969	2,881,686.74	1,838,142	1,853,768	1,027,918	27.16	37,847
1970	2,381,353.69	1,498,657	1,511,397	869,956	27.80	31,293
1971	2,163,125.15	1,342,587	1,354,001	809,125	28.45	28,440
1972	3,186,239.32	1,949,564	1,966,138	1,220,102	29.11	41,914
1973	1,157,595.11	697,949	703,882	453,713	29.78	15,235
1974	535,736.81	318,228	320,933	214,804	30.45	7,054
1975	597,406.04	349,363	352,333	245,073	31.14	7,870
1976	403,380.31	232,186	234,160	169,220	31.83	5,316
1977	602,932.67	341,501	344,404	258,529	32.52	7,950
1978	572,536.95	318,863	321,574	250,963	33.23	7,552
1979	1,002,194.38	548,671	553,335	448,859	33.94	13,225
1980	950,653.79	511,328	515,675	434,979	34.66	12,550
1981	2,953,230.44	1,559,690	1,572,949	1,380,281	35.39	39,002
1982	4,609,885.07	2,711,534	2,734,585	1,875,300	31.68	59,195
1983	442,745.66	254,667	256,832	185,914	32.68	5,689
1984	1,511,442.28	856,383	863,663	647,779	33.08	19,582
1985	1,484,604.85	827,964	835,003	649,602	33.51	19,385
1986	1,322,738.76	720,231	726,354	596,385	34.51	17,282
1987	1,637,181.76	876,383	883,833	753,348	34.94	21,561
1988	1,740,164.97	915,327	923,108	817,057	35.37	23,100
1989	1,553,781.86	796,469	803,240	750,542	36.37	20,636
1990	1,285,574.26	646,515	652,011	633,563	36.82	17,207
1991	825,996.00	407,216	410,678	415,318	37.28	11,141
1992	2,797,530.30	1,341,136	1,352,537	1,444,993	38.28	37,748
1993	853,094.03	400,272	403,675	449,419	38.74	11,601
1994	1,520,827.45	697,756	703,688	817,140	39.22	20,835
1995	1,202,826.49	535,258	539,808	663,018	40.22	16,485
1996	8,799,219.56	3,822,381	3,854,876	4,944,344	40.69	121,513
1997	7,682,282.40	3,253,447	3,281,105	4,401,177	41.18	106,877
1998	3,519,039.60	1,441,047	1,453,298	2,065,742	42.18	48,974
1999	440,440.35	175,427	176,918	263,522	42.67	6,176
2000	8,069,150.99	3,122,761	3,149,308	4,919,843	43.17	113,964
2001	2,127,731.71	798,750	805,540	1,322,191	43.68	30,270
2002	5,012,303.41	1,809,943	1,825,330	3,186,974	44.68	71,329

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2003	2,478,182.37	865,381	872,738	1,605,445	45.19	35,527
2004	2,639,714.54	889,848	897,413	1,742,302	45.72	38,108
2005	2,713,620.35	875,414	882,856	1,830,764	46.72	39,186
2006	1,306,493.99	405,274	408,719	897,775	47.25	19,001
2007	911,020.48	271,211	273,517	637,504	47.78	13,342
2008	2,773,117.35	794,775	801,532	1,971,586	48.53	40,626
2009	548,782.02	150,257	151,534	397,248	49.07	8,096
2010	2,396,718.53	625,064	630,378	1,766,341	49.61	35,605
2011	1,319,809.92	326,653	329,430	990,380	50.17	19,740
2012	2,637,262.23	617,119	622,365	2,014,897	50.73	39,718
2013	4,747,614.04	1,039,727	1,048,566	3,699,048	51.72	71,521
2014	15,609,380.67	3,203,045	3,230,275	12,379,106	52.29	236,739
2015	16,426,455.69	3,140,738	3,167,438	13,259,018	52.86	250,833
2016	11,943,214.05	2,115,143	2,133,124	9,810,090	53.44	183,572
2017	7,070,631.23	1,151,099	1,160,885	5,909,747	54.01	109,419
2018	60,800,356.07	9,010,613	9,087,214	51,713,142	54.60	947,127
2019	7,269,821.99	969,794	978,038	6,291,784	55.20	113,982
2020	9,034,425.10	1,076,903	1,086,058	7,948,367	55.40	143,472
2021	3,412,529.80	354,903	357,920	3,054,610	56.00	54,547
2022	7,418,865.84	657,312	662,900	6,755,966	56.61	119,342
2023	9,770,489.13	717,154	723,251	9,047,238	56.85	159,142
2024	3,829,544.75	221,348	223,230	3,606,315	57.10	63,158
2025	4,770,641.48	200,367	202,070	4,568,571	57.02	80,122
2026	5,987,417.95	154,475	155,788	5,831,630	56.64	102,960
2027	11,956,850.36	108,807	109,732	11,847,118	54.45	217,578
	298,961,476.53	82,556,656	83,258,483	215,702,993		4,477,473
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1939	2,177.75	1,805	1,926	252	12.83	20
1940	1,536.91	1,267	1,352	185	13.15	14
1941	21,902.54	17,966	19,167	2,736	13.48	203
1942	175.01	143	153	22	13.82	2
1943	1,158.45	940	1,003	156	14.17	11
1944	4,047.03	3,263	3,481	566	14.53	39
1945	226.73	182	194	33	14.90	2
1946	6,225.29	4,957	5,288	937	15.28	61
1947	6,818.63	5,394	5,754	1,064	15.67	68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5
NET SALVAGE PERCENT.. 0

1948	2,784.84	2,188	2,334	451	16.08	28
1949	65,466.05	51,072	54,485	10,981	16.49	666
1951	15,890.12	12,212	13,028	2,862	17.36	165
1952	2,224.37	1,696	1,809	415	17.81	23
1953	25,289.89	19,129	20,407	4,883	18.27	267
1954	19,638.16	14,731	15,715	3,923	18.74	209
1955	9,084.12	6,755	7,206	1,878	19.23	98
1956	33,542.65	24,723	26,375	7,168	19.72	363
1957	44,630.29	32,592	34,770	9,860	20.23	487
1958	14,436.03	10,442	11,140	3,296	20.75	159
1959	50,039.18	35,842	38,237	11,802	21.28	555
1960	43,923.86	31,145	33,226	10,698	21.82	490
1961	121,637.35	85,341	91,044	30,594	22.38	1,367
1962	188,330.21	130,726	139,461	48,869	22.94	2,130
1963	387,321.59	265,908	283,676	103,645	23.51	4,409
1964	422,874.19	286,992	306,169	116,705	24.10	4,843
1965	297,490.46	199,557	212,892	84,599	24.69	3,426
1966	627,131.63	415,663	443,438	183,693	25.29	7,263
1967	273,278.12	178,869	190,821	82,457	25.91	3,182
1968	485,382.24	313,688	334,649	150,733	26.53	5,682
1969	406,351.62	259,200	276,520	129,831	27.16	4,780
1970	312,806.78	196,859	210,013	102,793	27.80	3,698
1971	247,866.42	153,843	164,123	83,743	28.45	2,944
1972	146,053.15	89,366	95,338	50,716	29.11	1,742
1973	299,123.70	180,351	192,402	106,721	29.78	3,584
1974	290,179.33	172,367	183,885	106,294	30.45	3,491
1975	103,541.30	60,551	64,597	38,944	31.14	1,251
1976	245,303.49	141,197	150,632	94,671	31.83	2,974
1977	113,099.80	64,060	68,341	44,759	32.52	1,376
1978	335,550.77	186,878	199,366	136,185	33.23	4,098
1979	149,948.17	82,092	87,578	62,371	33.94	1,838
1980	207,811.93	111,776	119,245	88,567	34.66	2,555
1981	213,658.00	112,839	120,379	93,279	35.39	2,636
1982	223,462.92	131,441	140,224	83,239	31.68	2,627
1983	338,198.73	194,532	207,531	130,668	32.68	3,998
1984	131,977.76	74,779	79,776	52,202	33.08	1,578
1985	385,690.07	215,099	229,472	156,218	33.51	4,662
1986	619,012.82	337,052	359,574	259,438	34.51	7,518
1987	117,624.51	62,964	67,171	50,453	34.94	1,444
1988	163,685.99	86,099	91,852	71,834	35.37	2,031
1989	371,166.63	190,260	202,974	168,193	36.37	4,624

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5						
NET SALVAGE PERCENT.. 0						
1990	80,628.44	40,548	43,257	37,371	36.82	1,015
1991	521,531.06	257,115	274,296	247,235	37.28	6,632
1992	1,269,533.88	608,615	649,284	620,250	38.28	16,203
1993	607,774.42	285,168	304,223	303,551	38.74	7,836
1995	936.49	417	445	492	40.22	12
1996	630,367.17	273,831	292,129	338,238	40.69	8,313
1997	665,541.97	281,857	300,691	364,851	41.18	8,860
1998	938,366.92	384,261	409,938	528,429	42.18	12,528
1999	344,071.34	137,044	146,202	197,870	42.67	4,637
2000	3,564,481.06	1,379,454	1,471,632	2,092,849	43.17	48,479
2001	401,484.87	150,717	160,788	240,697	43.68	5,510
2002	1,527,303.04	551,509	588,362	938,941	44.68	21,015
2003	337,376.48	117,812	125,684	211,692	45.19	4,684
2004	4,162,517.82	1,403,185	1,496,948	2,665,569	45.72	58,302
2005	6,296,305.58	2,031,188	2,166,916	4,129,390	46.72	88,386
2006	2,563,829.69	795,300	848,443	1,715,386	47.25	36,304
2007	1,032,740.16	307,447	327,991	704,749	47.78	14,750
2008	147,068.63	42,150	44,967	102,102	48.53	2,104
2009	3,165,760.79	866,785	924,705	2,241,056	49.07	45,671
2010	946,493.92	246,846	263,341	683,153	49.61	13,770
2011	2,244,810.99	555,591	592,717	1,652,094	50.17	32,930
2012	501,243.01	117,291	125,129	376,114	50.73	7,414
2013	940,200.89	205,904	219,663	720,538	51.72	13,932
2014	486,379.25	99,805	106,474	379,905	52.29	7,265
2015	2,317,668.03	443,138	472,749	1,844,919	52.86	34,902
2016	9,527,419.74	1,687,306	1,800,055	7,727,365	53.44	144,599
2017	7,576,741.28	1,233,493	1,315,917	6,260,824	54.01	115,920
2018	5,180,739.92	767,786	819,091	4,361,649	54.60	79,884
2019	4,107,654.90	547,961	584,577	3,523,078	55.20	63,824
2020	12,049,817.05	1,436,338	1,532,317	10,517,500	55.40	189,847
2021	3,972,231.99	413,112	440,717	3,531,515	56.00	63,063
2022	7,559,266.30	669,751	714,505	6,844,761	56.61	120,911
2023	1,591,099.64	116,787	124,591	1,466,509	56.85	25,796
2024	5,547,626.22	320,653	342,080	5,205,547	57.10	91,165

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R2.5						
NET SALVAGE PERCENT.. 0						
2025	436,141.07	18,318	19,542	416,599	57.02	7,306
2026	4,705,426.21	121,400	129,512	4,575,914	56.64	80,789
2027	10,558,115.02	96,079	102,499	10,455,616	54.45	192,022
	117,103,472.82	24,270,755	25,892,573	91,210,900		1,778,261
	816,343,178.70	220,502,463	220,451,100	595,892,079		12,366,899

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.2 1.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1901	665.32	665	665			
1902	1,876.45	1,876	1,876			
1903	661.31	661	661			
1904	1,470.23	1,470	1,470			
1905	930.38	930	930			
1906	1,039.29	1,039	1,039			
1907	1,672.43	1,672	1,672			
1908	4,594.00	4,594	4,594			
1909	1,516.23	1,516	1,516			
1910	781.01	781	781			
1911	3,276.38	3,276	3,276			
1912	2,805.58	2,806	2,806			
1913	870.86	871	871			
1914	3,083.63	3,084	3,084			
1915	3,725.15	3,725	3,725			
1916	2,084.30	2,084	2,084			
1917	2,302.84	2,303	2,303			
1918	1,613.19	1,613	1,613			
1919	5,743.39	5,743	5,743			
1920	5,437.10	5,437	5,437			
1921	2,270.62	2,271	2,271			
1922	33,123.16	33,123	33,123			
1923	7,935.08	7,935	7,935			
1924	36,316.13	36,316	36,316			
1925	7,038.34	7,038	7,038			
1926	16,015.63	16,016	16,016			
1927	19,332.45	19,332	19,332			
1928	14,711.22	14,711	14,711			
1929	22,640.69	22,641	22,641			
1930	11,103.53	11,104	11,104			
1931	3,414.62	3,415	3,415			
1932	1,643.47	1,643	1,643			
1933	93.97	94	94			
1934	201.46	201	201			
1935	1,404.76	1,405	1,405			
1936	2,219.81	2,220	2,220			
1937	1,507.39	1,507	1,507			
1938	1,013.48	1,013	1,013			
1939	4,543.85	4,544	4,544			
1940	3,443.16	3,443	3,443			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1941	6,305.26	6,305	6,305			
1942	455.82	456	456			
1943	1,059.36	1,059	1,059			
1944	2,021.15	2,021	2,021			
1945	233.29	233	233			
1946	3,466.43	3,466	3,466			
1947	4,534.23	4,534	4,534			
1948	13,944.47	13,944	13,944			
1949	14,981.32	14,981	14,981			
1950	9,771.29	9,771	9,771			
1951	14,464.65	14,465	14,465			
1952	19,332.52	19,333	19,333			
1953	13,918.64	13,919	13,919			
1954	23,732.78	23,733	23,733			
1955	45,943.45	45,943	45,943			
1956	22,722.46	22,722	22,722			
1957	31,202.14	31,202	31,202			
1958	12,729.72	12,730	12,730			
1959	34,438.45	34,438	34,438			
1960	5,230.46	5,230	5,230			
1962	3,625.02	3,625	3,625			
1968	316.24	316	316			
2025	30,687.51	30,688	30,691	3-		
	551,238.55	551,232	551,242	3-		
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1903	827.90	828	828			
1904	1,600.92	1,601	1,601			
1905	59.45	59	59			
1906	3,388.02	3,388	3,388			
1908	45.16	45	45			
1910	2,040.42	2,040	2,040			
1911	13,104.26	13,104	13,104			
1912	4,993.79	4,994	4,994			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1923	297.99	298	298			
1943	508.36	508	508			
1952	86,661.17	86,661	86,661			
	113,527.44	113,526	113,527			
	664,765.99	664,758	664,769	3-		

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 68-R3						
NET SALVAGE PERCENT.. 0						
1972	20,322.31	14,100	13,751	6,571	20.82	316
1973	49,345.95	33,773	32,937	16,409	21.46	765
1974	11,909.87	8,036	7,837	4,073	22.12	184
1975	42,410.34	28,203	27,505	14,906	22.78	654
1976	438,648.31	287,315	280,201	158,447	23.46	6,754
1977	450,097.41	290,245	283,059	167,039	24.15	6,917
1978	651,167.85	413,205	402,975	248,193	24.85	9,988
1979	506,537.56	316,211	308,382	198,156	25.55	7,756
1980	1,089,756.70	668,762	652,204	437,552	26.27	16,656
1981	1,414,737.42	853,002	831,883	582,855	27.00	21,587
1982	1,937,296.50	1,244,907	1,214,085	723,212	25.17	28,733
1983	2,350,279.42	1,487,257	1,450,434	899,845	25.68	35,041
1984	3,226,207.67	2,009,282	1,959,535	1,266,673	26.19	48,365
1985	3,417,184.57	2,093,367	2,041,538	1,375,647	26.72	51,484
1986	4,259,617.97	2,547,678	2,484,601	1,775,017	27.72	64,034
1987	7,464,772.73	4,386,300	4,277,701	3,187,072	28.25	112,817
1988	10,680,938.15	6,162,901	6,010,315	4,670,623	28.78	162,287
1989	12,987,147.44	7,302,673	7,121,868	5,865,279	29.78	196,954
1990	14,789,230.32	8,153,303	7,951,438	6,837,793	30.32	225,521
1991	8,906,554.67	4,810,430	4,691,330	4,215,225	30.87	136,548
1992	6,937,052.92	3,643,340	3,553,136	3,383,917	31.87	106,179
1993	5,160,655.43	2,651,545	2,585,896	2,574,759	32.41	79,443
1994	9,370,274.38	4,704,815	4,588,330	4,781,945	32.97	145,039
1995	15,061,987.74	7,383,386	7,200,583	7,861,405	33.54	234,389
1996	9,053,456.12	4,300,392	4,193,920	4,859,536	34.54	140,693
1997	13,968,715.89	6,464,722	6,304,664	7,664,052	35.11	218,287
1998	9,859,958.72	4,412,332	4,303,088	5,556,870	36.11	153,887
1999	10,393,923.82	4,521,357	4,409,414	5,984,510	36.69	163,110
2000	10,852,181.02	4,583,961	4,470,468	6,381,713	37.26	171,275
2001	10,948,644.53	4,455,003	4,344,703	6,603,942	38.26	172,607
2002	10,121,532.85	3,986,872	3,888,162	6,233,371	38.85	160,447
2003	14,201,717.95	5,406,594	5,272,734	8,928,984	39.45	226,337
2004	13,249,953.11	4,836,233	4,716,494	8,533,459	40.45	210,963
2005	14,237,858.72	5,006,031	4,882,088	9,355,771	41.04	227,967
2006	14,924,266.97	5,011,569	4,887,489	10,036,778	42.04	238,744
2007	14,082,947.89	4,534,709	4,422,435	9,660,513	42.64	226,560
2008	11,781,163.90	3,652,161	3,561,738	8,219,426	43.40	189,388
2009	11,312,902.41	3,348,619	3,265,711	8,047,191	44.00	182,891
2010	11,814,146.50	3,307,961	3,226,060	8,588,086	45.00	190,846
2011	16,645,277.12	4,420,986	4,311,528	12,333,749	45.61	270,418
2012	22,274,467.33	5,593,119	5,454,640	16,819,827	46.23	363,829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,775,840.44	6,994,345	6,821,174	22,954,667	47.23	486,019
2014	33,042,611.23	7,269,374	7,089,394	25,953,218	47.85	542,387
2015	31,373,824.42	6,393,985	6,235,678	25,138,146	48.85	514,599
2016	43,838,053.69	8,267,857	8,063,155	35,774,898	49.48	723,017
2017	39,403,097.72	6,785,213	6,617,220	32,785,878	50.48	649,483
2018	51,304,584.33	8,044,559	7,845,386	43,459,198	51.10	850,474
2019	71,420,538.22	10,013,159	9,765,246	61,655,292	52.11	1,183,176
2020	79,126,628.04	9,851,265	9,607,360	69,519,268	52.74	1,318,151
2021	87,954,269.55	9,551,834	9,315,343	78,638,927	53.38	1,473,191
2022	108,337,505.72	9,945,383	9,699,148	98,638,358	54.38	1,813,872
2023	129,045,033.08	9,755,805	9,514,264	119,530,769	55.02	2,172,497
2024	101,317,304.46	5,997,984	5,849,482	95,467,823	55.67	1,714,888
2025	117,384,767.13	4,988,853	4,865,335	112,519,432	56.32	1,997,859
2026	118,050,495.18	3,022,093	2,947,270	115,103,225	56.98	2,020,064
2027	118,221,442.05	1,028,527	1,003,062	117,218,380	56.97	2,057,546
	1,490,543,243.74	247,246,893	241,125,373	1,249,417,870		24,723,883
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1973	283,639.82	194,126	195,753	87,886	21.46	4,095
1974	566,917.62	382,505	385,712	181,206	22.12	8,192
1975	1,574,070.52	1,046,757	1,055,532	518,538	22.78	22,763
1976	1,074,844.16	704,023	709,925	364,919	23.46	15,555
1977	1,327,053.59	855,751	862,925	464,129	24.15	19,219
1978	1,697,681.56	1,077,281	1,086,312	611,369	24.85	24,602
1979	1,917,426.89	1,196,973	1,207,008	710,419	25.55	27,805
1980	2,061,256.28	1,264,952	1,275,556	785,700	26.27	29,909
1981	1,501,220.22	905,146	912,734	588,486	27.00	21,796
1982	1,522,652.85	978,457	986,660	535,993	25.17	21,295
1983	801,140.07	506,961	511,211	289,929	25.68	11,290
1984	1,002,010.14	624,052	629,284	372,727	26.19	14,232
1985	1,284,950.21	787,160	793,759	491,191	26.72	18,383
1986	1,956,686.24	1,170,294	1,180,105	776,581	27.72	28,015
1987	3,172,544.01	1,864,187	1,879,815	1,292,729	28.25	45,760
1988	5,780,611.86	3,335,413	3,363,375	2,417,237	28.78	83,990
1989	4,255,041.58	2,392,610	2,412,668	1,842,374	29.78	61,866
1990	4,717,912.04	2,600,985	2,622,790	2,095,122	30.32	69,100
1991	2,188,191.57	1,181,842	1,191,750	996,442	30.87	32,279

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 68-R3						
NET SALVAGE PERCENT.. 0						
1992	2,713,434.17	1,425,096	1,437,043	1,276,391	31.87	40,050
1993	2,615,542.14	1,343,866	1,355,132	1,260,410	32.41	38,890
1994	5,283,059.33	2,652,624	2,674,862	2,608,198	32.97	79,108
1995	5,545,624.08	2,718,465	2,741,255	2,804,370	33.54	83,613
1996	6,467,951.98	3,072,277	3,098,033	3,369,919	34.54	97,566
1997	9,914,325.93	4,588,350	4,626,815	5,287,511	35.11	150,598
1998	7,401,823.32	3,312,316	3,340,084	4,061,739	36.11	112,482
1999	5,197,585.60	2,260,950	2,279,904	2,917,682	36.69	79,523
2000	4,052,244.80	1,711,668	1,726,017	2,326,227	37.26	62,432
2001	7,073,377.26	2,878,157	2,902,285	4,171,092	38.26	109,020
2002	3,163,896.25	1,246,259	1,256,707	1,907,190	38.85	49,091
2003	3,575,942.77	1,361,361	1,372,774	2,203,169	39.45	55,847
2004	8,078,846.50	2,948,779	2,973,499	5,105,347	40.45	126,214
2005	6,583,538.49	2,314,772	2,334,177	4,249,361	41.04	103,542
2006	3,970,205.05	1,333,195	1,344,371	2,625,834	42.04	62,460
2007	5,598,535.66	1,802,728	1,817,841	3,780,695	42.64	88,665
2008	4,648,919.52	1,441,165	1,453,247	3,195,673	43.40	73,633
2009	5,578,260.41	1,651,165	1,665,007	3,913,253	44.00	88,938
2010	4,083,743.16	1,143,448	1,153,034	2,930,709	45.00	65,127
2011	5,577,827.94	1,481,471	1,493,891	4,083,937	45.61	89,540
2012	8,812,809.28	2,212,896	2,231,447	6,581,362	46.23	142,361
2013	5,522,126.93	1,297,148	1,308,022	4,214,105	47.23	89,225
2014	8,067,843.62	1,774,926	1,789,806	6,278,038	47.85	131,202
2015	15,551,588.97	3,169,414	3,195,984	12,355,605	48.85	252,929
2016	18,084,504.67	3,410,738	3,439,331	14,645,174	49.48	295,982
2017	20,998,329.82	3,615,912	3,646,225	17,352,105	50.48	343,742
2018	22,633,242.31	3,548,892	3,578,643	19,054,599	51.10	372,888
2019	28,497,573.97	3,995,360	4,028,854	24,468,720	52.11	469,559
2020	26,679,548.77	3,321,604	3,349,450	23,330,099	52.74	442,361
2021	24,387,997.28	2,648,537	2,670,740	21,717,257	53.38	406,843
2022	32,669,611.56	2,999,070	3,024,212	29,645,400	54.38	545,153
2023	32,069,769.57	2,424,475	2,444,800	29,624,970	55.02	538,440
2024	22,691,250.89	1,343,322	1,354,583	21,336,667	55.67	383,270
2025	22,674,778.59	963,678	971,757	21,703,022	56.32	385,352
2026	33,869,602.88	867,062	874,331	32,995,272	56.98	579,068
2027	23,188,512.70	201,740	203,431	22,985,081	56.97	403,459
	492,209,627.40	103,552,361	104,420,466	387,789,162		7,998,319

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 68-R3						
NET SALVAGE PERCENT.. 0						
1967	5,277.53	3,898	4,159	1,119	17.78	63
1968	11,832.07	8,637	9,214	2,618	18.36	143
1969	6,528.75	4,708	5,023	1,506	18.96	79
1970	24,075.19	17,150	18,297	5,779	19.56	295
1971	340,739.06	239,570	255,588	85,152	20.19	4,218
1972	517,897.14	359,327	383,351	134,546	20.82	6,462
1973	405,756.15	277,704	296,271	109,485	21.46	5,102
1974	613,000.21	413,597	441,250	171,750	22.12	7,764
1975	548,739.77	364,912	389,310	159,430	22.78	6,999
1976	339,917.60	222,646	237,532	102,386	23.46	4,364
1977	624,397.39	402,643	429,563	194,834	24.15	8,068
1978	518,002.60	328,704	350,681	167,322	24.85	6,733
1979	479,869.09	299,563	319,592	160,277	25.55	6,273
1980	696,608.79	427,495	456,077	240,532	26.27	9,156
1981	818,380.53	493,434	526,425	291,956	27.00	10,813
1982	740,219.81	475,665	507,468	232,752	25.17	9,247
1983	860,660.26	544,626	581,039	279,621	25.68	10,889
1984	1,377,933.91	858,177	915,554	462,380	26.19	17,655
1985	1,569,674.29	961,582	1,025,873	543,801	26.72	20,352
1986	1,859,097.65	1,111,926	1,186,269	672,829	27.72	24,272
1987	1,423,172.24	836,256	892,168	531,005	28.25	18,797
1988	2,086,413.80	1,203,861	1,284,350	802,063	28.78	27,869
1989	2,151,936.80	1,210,034	1,290,936	861,001	29.78	28,912
1990	2,274,033.35	1,253,675	1,337,495	936,538	30.32	30,888
1991	2,623,005.99	1,416,686	1,511,405	1,111,601	30.87	36,009
1992	2,153,923.70	1,131,241	1,206,875	947,049	31.87	29,716
1993	3,370,133.74	1,731,575	1,847,347	1,522,787	32.41	46,985
1994	3,434,793.94	1,724,610	1,839,916	1,594,878	32.97	48,374
1995	3,800,766.19	1,863,136	1,987,704	1,813,062	33.54	54,057
1996	4,707,831.54	2,236,220	2,385,732	2,322,099	34.54	67,229
1997	4,849,208.00	2,244,213	2,394,260	2,454,948	35.11	69,922
1998	5,657,646.40	2,531,797	2,701,071	2,956,575	36.11	81,877
1999	3,369,622.65	1,465,786	1,563,788	1,805,835	36.69	49,219
2000	4,912,995.88	2,075,249	2,213,999	2,698,997	37.26	72,437
2001	2,491,916.15	1,013,961	1,081,754	1,410,162	38.26	36,857
2002	4,123,481.73	1,624,239	1,732,835	2,390,647	38.85	61,535
2003	4,385,263.62	1,669,470	1,781,090	2,604,174	39.45	66,012
2004	4,603,543.15	1,680,293	1,792,636	2,810,907	40.45	69,491
2005	4,715,542.34	1,657,985	1,768,837	2,946,705	41.04	71,801
2006	6,329,710.09	2,125,517	2,267,628	4,062,082	42.04	96,624
2007	5,401,696.59	1,739,346	1,855,638	3,546,059	42.64	83,163

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 68-R3						
NET SALVAGE PERCENT.. 0						
2008	4,877,735.01	1,512,098	1,613,196	3,264,539	43.40	75,220
2009	4,319,969.28	1,278,711	1,364,205	2,955,764	44.00	67,176
2010	6,184,225.66	1,731,583	1,847,356	4,336,870	45.00	96,375
2011	7,160,270.89	1,901,768	2,028,919	5,131,352	45.61	112,505
2012	5,178,876.72	1,300,416	1,387,361	3,791,516	46.23	82,014
2013	5,515,815.30	1,295,665	1,382,292	4,133,523	47.23	87,519
2014	7,520,760.91	1,654,567	1,765,190	5,755,571	47.85	120,284
2015	13,990,421.42	2,851,248	3,041,881	10,948,541	48.85	224,126
2016	12,487,549.75	2,355,152	2,512,616	9,974,934	49.48	201,595
2017	12,692,646.78	2,185,674	2,331,807	10,360,840	50.48	205,246
2018	16,636,399.84	2,608,587	2,782,996	13,853,404	51.10	271,104
2019	7,826,174.93	1,097,230	1,170,590	6,655,585	52.11	127,722
2020	4,754,869.81	591,981	631,561	4,123,309	52.74	78,182
2021	11,460,725.45	1,244,635	1,327,851	10,132,875	53.38	189,825
2022	15,241,818.43	1,399,199	1,492,749	13,749,070	54.38	252,833
2023	18,760,982.17	1,418,330	1,513,159	17,247,823	55.02	313,483
2024	21,547,836.26	1,275,632	1,360,920	20,186,916	55.67	362,617
2025	23,689,765.36	1,006,815	1,074,130	22,615,635	56.32	401,556
2026	30,005,343.56	768,137	819,494	29,185,849	56.98	512,212
2027	67,887,980.15	590,625	630,114	67,257,866	56.97	1,180,584
	388,965,413.36	72,319,167	77,154,385	311,811,029		6,268,899
	2,371,718,284.50	423,118,421	422,700,224	1,949,018,061		38,991,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.0 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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

1901	1,823.44	1,700	1,691	132	4.74	28
1902	858.12	796	792	66	5.04	13
1903	2,783.58	2,572	2,559	225	5.32	42
1904	6,859.36	6,312	6,280	579	5.59	104
1905	2,828.98	2,593	2,580	249	5.85	43
1906	4,634.90	4,232	4,211	424	6.09	70
1907	3,011.94	2,740	2,726	286	6.33	45
1908	6,470.50	5,865	5,835	635	6.55	97
1909	6,566.28	5,932	5,902	664	6.76	98
1910	8,992.96	8,097	8,056	937	6.97	134
1911	19,368.44	17,383	17,295	2,073	7.17	289
1912	12,488.38	11,174	11,118	1,371	7.36	186
1913	19,952.20	17,801	17,711	2,241	7.54	297
1914	52,379.23	46,596	46,361	6,019	7.72	780
1915	24,228.79	21,490	21,381	2,847	7.90	360
1916	19,636.02	17,368	17,280	2,356	8.07	292
1917	3,879.82	3,423	3,406	474	8.23	58
1918	4,097.87	3,605	3,587	511	8.39	61
1919	5,274.03	4,629	4,606	668	8.54	78
1920	2,322.08	2,033	2,023	299	8.69	34
1921	9,356.23	8,170	8,129	1,227	8.84	139
1922	14,230.62	12,396	12,333	1,897	8.98	211
1923	14,826.56	12,886	12,821	2,006	9.11	220
1924	43,133.11	37,401	37,212	5,921	9.24	641
2025	4,827.55	783	779	4,049	12.91	314
	294,830.99	257,977	256,674	38,157		4,634

PNG
INTERIM SURVIVOR CURVE.. IOWA 70-R1
PROBABLE RETIREMENT YEAR.. 9-2041
NET SALVAGE PERCENT.. 0

1904	1,183.84	1,089	1,117	67	5.59	12
1906	505.47	461	473	33	6.09	5
1911	733.05	658	675	58	7.17	8
1912	2,886.54	2,583	2,649	238	7.36	32
1914	339.20	302	310	30	7.72	4
1915	4,350.95	3,859	3,957	394	7.90	50
1916	121.20	107	110	11	8.07	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1924	17.25	15	15	2	9.24	
1928	52.02	45	46	6	9.73	1
1939	125.74	106	109	17	10.79	2
1940	30.00	25	26	4	10.87	
1943	25.03	21	22	3	11.10	
	10,370.29	9,271	9,507	863		115
	305,201.28	267,248	266,181	39,020		4,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 1.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	214,839	329,843	992,245	33.50	29,619
	1,322,088.00	214,839	329,843	992,245		29,619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 48-S0						
NET SALVAGE PERCENT.. 0						
1910	46.55	47	47			
1916	176.30	176	176			
1919	842.73	843	843			
1920	200.76	201	201			
1921	59.74	60	60			
1923	335.53	336	336			
1924	940.41	940	940			
1926	1,101.08	1,101	1,101			
1927	2,415.27	2,415	2,415			
1928	45.42	45	45			
1929	633.14	633	633			
1930	742.57	743	743			
1931	2,305.44	2,305	2,305			
1935	51.51	50	52			
1936	381.52	368	382			
1937	1,295.79	1,239	1,296			
1940	174.33	163	174			
1941	66.28	61	66			
1942	2,206.15	2,024	2,196	10	3.97	3
1943	932.24	848	920	12	4.35	3
1945	649.55	581	630	19	5.10	4
1946	820.32	727	789	32	5.48	6
1947	2,534.09	2,225	2,414	120	5.86	20
1948	1,699.47	1,478	1,603	96	6.25	15
1949	1,260.93	1,087	1,179	82	6.63	12
1950	12,126.15	10,353	11,232	894	7.02	127
1951	8,935.99	7,558	8,200	736	7.40	99
1952	17,913.02	15,006	16,280	1,633	7.79	210
1953	15,733.05	13,052	14,160	1,573	8.18	192
1954	57,461.65	47,202	51,209	6,253	8.57	730
1955	21,547.00	17,525	19,013	2,534	8.96	283
1956	92,077.31	74,122	80,414	11,663	9.36	1,246
1957	22,345.95	17,807	19,319	3,027	9.75	310
1958	33,882.12	26,717	28,985	4,897	10.15	482
1959	4,179.56	3,261	3,538	642	10.55	61
1960	30,399.51	23,465	25,457	4,943	10.95	451
1961	34,928.66	26,669	28,933	5,996	11.35	528
1962	38,905.19	29,373	31,867	7,039	11.76	599
1963	23,326.10	17,417	18,896	4,431	12.16	364
1964	17,254.51	12,736	13,817	3,437	12.57	273
1965	12,413.99	9,057	9,826	2,588	12.98	199

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 48-S0						
NET SALVAGE PERCENT.. 0						
1966	22,899.01	16,506	17,907	4,992	13.40	373
1967	49,345.93	35,149	38,133	11,213	13.81	812
1968	36,608.05	25,755	27,941	8,667	14.23	609
1969	25,855.88	17,964	19,489	6,367	14.65	435
1970	35,399.60	24,286	26,348	9,052	15.07	601
1971	176,757.04	119,716	129,879	46,878	15.49	3,026
1972	51,793.31	34,615	37,554	14,240	15.92	894
1973	11,543.24	7,611	8,257	3,286	16.35	201
1974	60,537.62	39,375	42,718	17,820	16.78	1,062
1975	44,283.06	28,406	30,817	13,466	17.21	782
1976	69,206.53	43,759	47,474	21,733	17.65	1,231
1977	28,731.44	17,903	19,423	9,309	18.09	515
1978	34,885.08	21,418	23,236	11,649	18.53	629
1979	32,642.29	19,742	21,418	11,224	18.97	592
1980	102,943.95	61,295	66,498	36,445	19.42	1,877
1981	177,907.83	104,261	113,112	64,796	19.87	3,261
1982	169,589.99	121,257	131,551	38,039	18.04	2,109
1983	35,882.05	25,404	27,561	8,321	18.25	456
1984	81,827.28	57,328	62,195	19,633	18.48	1,062
1985	180,703.83	125,210	135,839	44,864	18.73	2,395
1986	196,405.01	133,673	145,021	51,384	19.36	2,654
1987	146,666.57	98,589	106,958	39,708	19.63	2,023
1988	154,751.03	102,646	111,360	43,391	19.92	2,178
1989	334,794.62	218,989	237,579	97,215	20.23	4,805
1990	136,874.06	88,202	95,690	41,184	20.55	2,004
1991	193,603.84	122,822	133,249	60,355	20.89	2,889
1992	282,847.84	176,469	191,450	91,398	21.25	4,301
1993	86,549.01	53,357	57,887	28,662	21.31	1,345
1994	181,236.28	109,684	118,995	62,241	21.69	2,870
1995	396,859.59	235,496	255,488	141,372	22.10	6,397
1996	818,778.06	475,874	516,272	302,506	22.52	13,433
1997	294,580.35	168,412	182,709	111,871	22.66	4,937
1998	503,734.26	281,436	305,328	198,407	23.10	8,589
1999	146,537.73	80,303	87,120	59,418	23.30	2,550
2000	646,411.98	346,994	376,451	269,961	23.51	11,483
2001	422,720.36	220,829	239,576	183,145	24.00	7,631
2002	260,599.71	132,906	144,189	116,411	24.26	4,798
2003	2,201,997.80	1,094,613	1,187,537	1,014,461	24.53	41,356
2004	1,205,552.54	583,005	632,498	573,055	24.83	23,079
2005	890,815.79	418,238	453,743	437,073	25.14	17,386
2006	866,210.85	393,953	427,397	438,814	25.48	17,222

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 48-S0						
NET SALVAGE PERCENT.. 0						
2007	738,069.37	325,784	353,441	384,629	25.62	15,013
2008	1,439,668.23	617,618	670,049	769,619	25.95	29,658
2009	547,413.67	226,848	246,106	301,308	26.14	11,527
2010	582,286.06	232,332	252,055	330,231	26.36	12,528
2011	2,477,358.89	944,369	1,024,539	1,452,820	26.79	54,230
2012	2,428,744.75	884,549	959,640	1,469,104	27.06	54,291
2013	962,946.24	335,105	363,553	599,393	27.17	22,061
2014	1,511,199.24	497,789	540,047	971,152	27.48	35,340
2015	5,050,043.29	1,571,573	1,704,987	3,345,056	27.66	120,935
2016	3,449,761.90	1,003,881	1,089,103	2,360,659	28.02	84,249
2017	3,140,867.77	850,861	923,093	2,217,775	28.26	78,478
2018	1,745,197.44	437,696	474,853	1,270,344	28.38	44,762
2019	5,079,854.70	1,161,255	1,259,837	3,820,018	28.68	133,194
2020	3,169,317.14	653,513	708,991	2,460,326	28.87	85,221
2021	7,820,554.35	1,433,508	1,555,202	6,265,353	28.96	216,345
2022	8,132,417.22	1,293,054	1,402,824	6,729,593	29.10	231,257
2023	8,098,609.99	1,078,735	1,170,311	6,928,299	29.28	236,622
2024	2,925,199.98	311,241	337,663	2,587,537	29.39	88,041
2025	4,329,866.95	338,596	367,340	3,962,527	29.45	134,551
2026	17,651,752.86	857,875	930,702	16,721,051	29.36	569,518
2027	20,112,433.77	337,889	366,573	19,745,861	29.18	676,692
	113,656,780.98	22,249,537	24,137,444	89,519,337		3,147,582
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1929	58.99	59	59			
1930	109.86	110	110			
1932	197.27	196	197			
1952	2,315.61	1,940	2,042	273	7.79	35
1953	1,154.21	958	1,009	146	8.18	18
1954	1,177.60	967	1,018	160	8.57	19
1955	8,967.15	7,293	7,678	1,289	8.96	144
1956	486.82	392	413	74	9.36	8
1957	72,929.07	58,116	61,186	11,743	9.75	1,204
1958	56,529.32	44,576	46,931	9,598	10.15	946
1959	12,760.45	9,956	10,482	2,278	10.55	216
1960	32,441.28	25,041	26,364	6,077	10.95	555
1961	23,693.17	18,091	19,047	4,646	11.35	409

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 48-S0						
NET SALVAGE PERCENT.. 0						
1962	27,285.62	20,601	21,689	5,596	11.76	476
1963	57,297.23	42,782	45,042	12,255	12.16	1,008
1964	58,168.52	42,935	45,203	12,965	12.57	1,031
1965	114,686.31	83,673	88,093	26,593	12.98	2,049
1966	92,967.05	67,013	70,553	22,414	13.40	1,673
1967	109,601.41	78,068	82,192	27,409	13.81	1,985
1968	157,689.08	110,941	116,802	40,887	14.23	2,873
1969	418,328.98	290,651	306,006	112,323	14.65	7,667
1970	355,387.43	243,810	256,691	98,697	15.07	6,549
1971	176,179.95	119,325	125,629	50,551	15.49	3,263
1972	61,628.64	41,188	43,364	18,265	15.92	1,147
1973	159,414.88	105,115	110,668	48,747	16.35	2,981
1974	60,062.76	39,066	41,130	18,933	16.78	1,128
1975	27,992.71	17,956	18,905	9,088	17.21	528
1976	50,057.41	31,651	33,323	16,734	17.65	948
1977	212,544.19	132,441	139,438	73,106	18.09	4,041
1978	8,167.49	5,015	5,280	2,888	18.53	156
1979	28,285.21	17,107	18,011	10,274	18.97	542
1980	113,240.40	67,426	70,988	42,252	19.42	2,176
1981	454,217.40	266,190	280,253	173,964	19.87	8,755
1982	328,461.18	234,850	247,257	81,204	18.04	4,501
1983	224,162.32	158,707	167,092	57,071	18.25	3,127
1984	56,050.23	39,269	41,344	14,707	18.48	796
1985	104,177.50	72,185	75,999	28,179	18.73	1,504
1986	132,972.60	90,501	95,282	37,690	19.36	1,947
1987	261,536.66	175,805	185,093	76,444	19.63	3,894
1988	119,726.99	79,415	83,611	36,116	19.92	1,813
1989	200,231.87	130,972	137,891	62,341	20.23	3,082
1990	106,206.22	68,439	72,055	34,152	20.55	1,662
1991	79,674.10	50,545	53,215	26,459	20.89	1,267
1992	147,510.95	92,032	96,894	50,617	21.25	2,382
1993	179,020.01	110,366	116,197	62,823	21.31	2,948
1994	425,039.96	257,234	270,824	154,216	21.69	7,110
1995	292,571.10	173,612	182,784	109,787	22.10	4,968
1996	198,223.97	115,208	121,294	76,929	22.52	3,416
1997	425,406.69	243,205	256,054	169,353	22.66	7,474
1998	447,881.80	250,232	263,452	184,430	23.10	7,984
1999	143,231.13	78,491	82,638	60,593	23.30	2,601
2000	130,762.40	70,193	73,901	56,861	23.51	2,419
2001	714,509.34	373,260	392,980	321,530	24.00	13,397
2002	109,282.86	55,734	58,678	50,604	24.26	2,086

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 48-S0						
NET SALVAGE PERCENT.. 0						
2003	117,916.31	58,616	61,713	56,204	24.53	2,291
2004	493,422.57	238,619	251,225	242,197	24.83	9,754
2005	285,542.68	134,062	141,145	144,398	25.14	5,744
2006	251,220.33	114,255	120,291	130,929	25.48	5,139
2007	891,848.00	393,662	414,459	477,389	25.62	18,633
2008	791,704.54	339,641	357,584	434,120	25.95	16,729
2009	101,130.74	41,909	44,123	57,008	26.14	2,181
2010	91,083.87	36,342	38,262	52,822	26.36	2,004
2011	1,500,685.84	572,061	602,283	898,403	26.79	33,535
2012	452,577.39	164,829	173,537	279,040	27.06	10,312
2013	22,506.02	7,832	8,246	14,260	27.17	525
2014	3,021,456.72	995,268	1,047,849	1,973,608	27.48	71,820
2015	1,485,145.91	462,177	486,594	998,552	27.66	36,101
2016	1,043,371.30	303,621	319,661	723,710	28.02	25,828
2017	1,884,811.91	510,596	537,571	1,347,241	28.26	47,673
2018	10,737,689.23	2,693,012	2,835,285	7,902,404	28.38	278,450
2019	4,123,000.39	942,518	992,312	3,130,689	28.68	109,159
2020	4,236,788.97	873,626	919,780	3,317,009	28.87	114,895
2021	2,162,596.83	396,404	417,346	1,745,251	28.96	60,264
2022	7,502,269.50	1,192,861	1,255,880	6,246,389	29.10	214,653
2023	2,211,966.72	294,634	310,200	1,901,767	29.28	64,951
2024	1,666,979.06	177,367	186,737	1,480,242	29.39	50,365
2025	1,841,128.84	143,976	151,582	1,689,547	29.45	57,370
2026	2,560,431.79	124,437	131,011	2,429,421	29.36	82,746
2027	8,365,517.67	140,541	147,966	8,217,552	29.18	281,616
	65,625,456.48	16,263,770	17,122,975	48,502,481		1,737,646
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1910	49.71	50	50			
1911	74.43	74	74			
1922	239.65	240	240			
1926	221.61	222	222			
1927	195.87	196	196			
1928	1,791.77	1,792	1,792			
1929	55.23	55	55			
1930	19.49	19	19			
1931	24.36	24	24			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

CPG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1932	102.73	102	103			
1934	267.54	262	268			
1935	272.68	265	273			
1936	438.73	423	439			
1937	1,079.14	1,032	1,079			
1938	450.67	427	451			
1939	436.02	410	436			
1940	99.67	93	100			
1941	242.91	225	243			
1945	104.32	93	102	2	5.10	
1947	482.97	424	467	16	5.86	3
1948	531.67	462	509	22	6.25	4
1949	69.62	60	66	3	6.63	
1950	50.06	43	47	3	7.02	
1951	42.77	36	40	3	7.40	
1952	318.99	267	294	25	7.79	3
1953	316.09	262	289	27	8.18	3
1954	1,075.72	884	974	101	8.57	12
1955	520.36	423	466	54	8.96	6
1956	7,497.08	6,035	6,651	846	9.36	90
1957	7,332.27	5,843	6,440	893	9.75	92
1958	2,897.56	2,285	2,518	379	10.15	37
1959	1,717.28	1,340	1,477	240	10.55	23
1960	4,272.61	3,298	3,635	638	10.95	58
1961	4,315.00	3,295	3,631	684	11.35	60
1962	3,909.96	2,952	3,253	657	11.76	56
1963	7,664.12	5,723	6,307	1,357	12.16	112
1964	7,645.51	5,643	6,219	1,426	12.57	113
1965	25,905.21	18,900	20,830	5,075	12.98	391
1966	16,855.68	12,150	13,391	3,465	13.40	259
1967	8,124.44	5,787	6,378	1,746	13.81	126
1968	11,937.64	8,399	9,257	2,681	14.23	188
1969	12,135.92	8,432	9,293	2,843	14.65	194
1970	8,580.64	5,887	6,488	2,092	15.07	139
1971	19,708.17	13,348	14,711	4,997	15.49	323
1972	17,108.62	11,434	12,602	4,507	15.92	283
1973	16,639.43	10,972	12,092	4,547	16.35	278
1974	41,849.98	27,220	30,000	11,850	16.78	706
1975	7,680.18	4,927	5,430	2,250	17.21	131
1976	24,671.33	15,599	17,192	7,479	17.65	424
1977	9,882.81	6,158	6,787	3,096	18.09	171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

CPG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1978	39,884.03	24,487	26,988	12,896	18.53	696
1979	28,801.79	17,419	19,198	9,604	18.97	506
1980	37,687.35	22,440	24,732	12,956	19.42	667
1981	102,928.95	60,320	66,480	36,449	19.87	1,834
1982	85,222.70	60,934	67,157	18,066	18.04	1,001
1983	60,124.00	42,568	46,915	13,209	18.25	724
1984	49,877.97	34,945	38,514	11,364	18.48	615
1985	94,773.89	65,669	72,375	22,399	18.73	1,196
1986	84,708.25	57,652	63,539	21,169	19.36	1,093
1987	80,035.16	53,800	59,294	20,741	19.63	1,057
1988	72,408.40	48,028	52,933	19,476	19.92	978
1989	107,349.32	70,217	77,388	29,962	20.23	1,481
1990	75,507.91	48,657	53,626	21,882	20.55	1,065
1991	127,436.23	80,846	89,102	38,334	20.89	1,835
1992	138,776.48	86,583	95,425	43,352	21.25	2,040
1993	101,417.48	62,524	68,909	32,509	21.31	1,526
1994	129,406.90	78,317	86,315	43,092	21.69	1,987
1995	231,900.19	137,610	151,663	80,238	22.10	3,631
1996	173,392.74	100,776	111,067	62,326	22.52	2,768
1997	159,813.59	91,365	100,695	59,118	22.66	2,609
1998	254,772.84	142,342	156,878	97,895	23.10	4,238
1999	131,184.69	71,889	79,230	51,954	23.30	2,230
2000	465,714.05	249,995	275,524	190,190	23.51	8,090
2001	173,169.51	90,464	99,702	73,467	24.00	3,061
2002	361,735.82	184,485	203,324	158,411	24.26	6,530
2003	209,982.99	104,383	115,043	94,940	24.53	3,870
2004	271,615.73	131,353	144,767	126,849	24.83	5,109
2005	431,862.09	202,759	223,465	208,397	25.14	8,289
2006	203,910.13	92,738	102,208	101,702	25.48	3,991
2007	374,177.27	165,162	182,028	192,149	25.62	7,500
2008	401,445.70	172,220	189,807	211,639	25.95	8,156
2009	344,264.50	142,663	157,232	187,033	26.14	7,155
2010	114,966.24	45,872	50,556	64,410	26.36	2,443
2011	718,051.26	273,721	301,673	416,378	26.79	15,542
2012	333,903.78	121,608	134,027	199,877	27.06	7,386
2013	889,223.41	309,450	341,051	548,173	27.17	20,176
2014	1,763,951.89	581,046	640,382	1,123,570	27.48	40,887
2015	2,782,124.24	865,797	954,212	1,827,913	27.66	66,085
2016	903,486.41	262,915	289,764	613,723	28.02	21,903
2017	647,172.99	175,319	193,222	453,951	28.26	16,063
2018	232,448.08	58,298	64,251	168,197	28.38	5,927

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 48-S0						
NET SALVAGE PERCENT.. 0						
2019	407,412.22	93,134	102,645	304,767	28.68	10,626
2020	1,606,057.88	331,169	364,988	1,241,070	28.87	42,988
2021	4,767,204.83	873,829	963,064	3,804,141	28.96	131,358
2022	3,521,302.12	559,887	617,062	2,904,240	29.10	99,802
2023	2,356,682.74	313,910	345,966	2,010,716	29.28	68,672
2024	4,669,432.91	496,828	547,564	4,121,869	29.39	140,247
2025	1,535,006.05	120,037	132,295	1,402,711	29.45	47,630
2026	7,223,192.87	351,047	386,896	6,836,297	29.36	232,844
2027	9,421,129.31	158,275	174,438	9,246,691	29.18	316,885
	49,775,944.10	9,182,244	10,119,476	39,656,468		1,389,277
	229,058,181.56	47,695,551	51,379,895	177,678,286		6,274,505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 2.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,187	1,322	8	4.86	2
1956	21,290.16	18,750	20,885	405	5.37	75
1957	5,372.45	4,700	5,235	137	5.63	24
1958	8,518.07	7,401	8,244	274	5.90	46
1959	4,392.86	3,790	4,222	171	6.18	28
1960	27,087.71	23,199	25,840	1,247	6.46	193
1961	1,916.00	1,629	1,814	102	6.74	15
1962	1,339.47	1,130	1,259	81	7.03	12
1963	30.71	26	29	2	7.33	
1965	41,595.76	34,266	38,167	3,428	7.93	432
1966	19,579.16	15,994	17,815	1,764	8.24	214
1967	14,375.52	11,641	12,966	1,409	8.56	165
1968	818.29	657	732	86	8.88	10
1969	15,932.36	12,671	14,114	1,819	9.21	198
1970	553.00	436	486	67	9.54	7
1972	36,690.90	28,342	31,569	5,122	10.24	500
1973	38,195.02	29,189	32,512	5,683	10.61	536
1974	19,018.54	14,378	16,015	3,004	10.98	274
1975	25,329.73	18,935	21,091	4,239	11.36	373
1976	12,818.60	9,469	10,547	2,272	11.76	193
1977	148.01	108	120	28	12.16	2
1978	4,242.67	3,058	3,406	837	12.57	67
1979	1,542.38	1,097	1,222	320	13.00	25
1980	4,638.03	3,253	3,623	1,015	13.44	76
1981	80,176.22	55,428	61,739	18,438	13.89	1,327
1982	141,945.62	110,476	123,054	18,892	12.89	1,466
1983	6,800.47	5,236	5,832	968	13.22	73
1984	199,926.07	152,184	169,511	30,416	13.57	2,241
1985	433,461.53	325,963	363,075	70,387	13.93	5,053
1986	265,735.11	196,219	218,559	47,176	14.61	3,229
1987	791,585.85	576,670	642,325	149,260	15.00	9,951
1988	18,764.80	13,479	15,014	3,751	15.39	244
1989	37,807.02	26,752	29,798	8,009	15.81	507
1990	128,484.87	89,503	99,693	28,792	16.22	1,775
1991	257,739.07	176,577	196,681	61,058	16.66	3,665
1992	198,243.74	133,478	148,675	49,569	17.10	2,899
1993	32,985.36	21,803	24,285	8,700	17.56	495
1994	6,197.62	4,019	4,477	1,721	18.03	95
1995	265,285.40	168,536	187,724	77,561	18.51	4,190
1996	390,043.61	242,568	270,185	119,859	19.00	6,308
1998	8,401.63	4,989	5,557	2,845	20.01	142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	145,081	161,599	116,653	22.26	5,240
2009	23,277.53	9,860	10,983	12,295	25.17	488
2014	78,923.32	26,108	29,080	49,843	27.31	1,825
2016	168,831.19	48,927	54,497	114,334	28.18	4,057
2017	32,073.62	8,653	9,638	22,435	28.41	790
2019	90,422.23	20,444	22,772	67,651	29.09	2,326
2020	191,930.65	39,154	43,612	148,319	29.26	5,069
2021	1,737,045.60	313,884	349,621	1,387,425	29.47	47,079
2022	16,273,209.43	2,551,639	2,842,150	13,431,059	29.59	453,905
2023	11,855,743.76	1,562,587	1,740,492	10,115,252	29.63	341,385
2024	909,861.73	96,809	107,831	802,031	29.39	27,289
2025	14,466,646.64	1,150,098	1,281,040	13,185,607	28.95	455,461
	49,676,557.80	8,522,430	9,492,732	40,183,826		1,392,041
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,371	14,451	2,329	6.46	361
1962	29,310.05	24,731	24,869	4,441	7.03	632
1963	28,716.91	24,039	24,173	4,544	7.33	620
1964	1,610.71	1,338	1,345	265	7.62	35
1965	15,073.47	12,417	12,486	2,587	7.93	326
1966	113,790.28	92,954	93,472	20,318	8.24	2,466
1967	4,284.76	3,470	3,489	795	8.56	93
1968	122,380.44	98,231	98,779	23,602	8.88	2,658
1969	114,417.87	91,000	91,507	22,910	9.21	2,488
1970	18,752.91	14,777	14,859	3,894	9.54	408
1971	13,464.24	10,505	10,564	2,901	9.89	293
1972	2,349.36	1,815	1,825	524	10.24	51
1974	21,308.55	16,109	16,199	5,110	10.98	465
1975	37,036.13	27,687	27,841	9,195	11.36	809
1977	2,043.72	1,491	1,499	544	12.16	45
1978	2,934.41	2,115	2,127	808	12.57	64
1979	1,353.24	962	967	386	13.00	30
1980	47,010.45	32,970	33,154	13,857	13.44	1,031
1981	687,198.17	475,081	477,730	209,468	13.89	15,080
1982	114,036.20	88,754	89,249	24,787	12.89	1,923
1983	6,538.51	5,035	5,063	1,475	13.22	112
1984	1,848.56	1,407	1,415	434	13.57	32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R1.5						
NET SALVAGE PERCENT.. 0						
1985	33,053.50	24,856	24,995	8,059	13.93	579
1986	796.80	588	591	206	14.61	14
1987	900.93	656	660	241	15.00	16
1988	228,712.92	164,284	165,200	63,513	15.39	4,127
1989	5,767.35	4,081	4,104	1,664	15.81	105
1990	8,208.45	5,718	5,750	2,459	16.22	152
1991	15,153.04	10,381	10,439	4,714	16.66	283
1992	1,292.66	870	875	418	17.10	24
1993	49,169.36	32,501	32,682	16,487	17.56	939
1994	82,378.57	53,414	53,712	28,667	18.03	1,590
1995	42,532.19	27,021	27,172	15,360	18.51	830
1996	44,580.63	27,725	27,880	16,701	19.00	879
1997	515,665.73	313,525	315,273	200,392	19.50	10,277
1998	118,063.23	70,106	70,497	47,566	20.01	2,377
1999	58,548.09	33,905	34,094	24,454	20.53	1,191
2000	69,703.96	39,508	39,728	29,976	20.83	1,439
2001	173,986.69	95,901	96,436	77,551	21.37	3,629
2002	184,888.86	98,971	99,523	85,366	21.92	3,894
2003	175,733.00	91,627	92,138	83,595	22.26	3,755
2004	75,956.41	38,320	38,534	37,423	22.83	1,639
2005	48,587.58	23,677	23,809	24,779	23.41	1,058
2006	162,733.73	76,778	77,206	85,528	23.79	3,595
2007	9,461.70	4,292	4,316	5,146	24.39	211
2008	460,995.77	203,161	204,294	256,702	24.75	10,372
2009	53,996.90	22,873	23,001	30,996	25.17	1,231
2010	265,809.52	107,919	108,521	157,289	25.60	6,144
2011	1,348,202.00	522,833	525,749	822,453	26.05	31,572
2012	963,681.06	355,502	357,485	606,196	26.52	22,858
2013	309,369.28	108,094	108,697	200,672	27.00	7,432
2014	7,850,809.11	2,597,048	2,611,531	5,239,278	27.31	191,845
2015	784,772.22	243,279	244,636	540,136	27.82	19,415
2018	1.37			1	28.81	
2019	2,147,672.02	485,589	488,297	1,659,375	29.09	57,043
2020	350,661.95	71,535	71,934	278,728	29.26	9,526
2021	214,987.16	38,848	39,065	175,923	29.47	5,970
2022	5,163,458.24	809,630	814,145	4,349,313	29.59	146,986
2023	4,648,863.73	612,720	616,137	4,032,727	29.63	136,103
2024	667,067.84	70,976	71,372	595,696	29.39	20,269
2025	820,714.65	65,247	65,611	755,104	28.95	26,083
	29,559,177.51	8,595,218	8,643,152	20,916,026		765,474

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R1.5						
NET SALVAGE PERCENT.. 0						
1954	266.15	237	229	37	4.86	8
1956	1,419.60	1,250	1,208	211	5.37	39
1958	1,154.96	1,004	971	184	5.90	31
1959	352.50	304	294	59	6.18	10
1960	3,229.10	2,766	2,674	555	6.46	86
1965	2,958.56	2,437	2,356	603	7.93	76
1966	3,788.99	3,095	2,992	797	8.24	97
1967	2,785.64	2,256	2,181	605	8.56	71
1969	2,147.66	1,708	1,651	497	9.21	54
1971	481.68	376	363	118	9.89	12
1972	1,415.71	1,094	1,058	358	10.24	35
1973	1,983.52	1,516	1,465	518	10.61	49
1974	1,411.62	1,067	1,031	380	10.98	35
1976	3,626.30	2,679	2,590	1,037	11.76	88
1978	10,681.17	7,698	7,441	3,240	12.57	258
1980	703.40	493	477	227	13.44	17
1981	2,492.78	1,723	1,666	827	13.89	60
1987	1,548.80	1,128	1,090	458	15.00	31
1988	1,790.48	1,286	1,243	547	15.39	36
1991	417.27	286	276	141	16.66	8
1994	551.52	358	346	205	18.03	11
2012	1,055.35	389	376	679	26.52	26
2013	422.81	148	143	280	27.00	10
2019	181,294.79	40,991	39,624	141,670	29.09	4,870
2023	653,815.24	86,173	83,300	570,515	29.63	19,255
2024	1,265,047.41	134,601	130,114	1,134,934	29.39	38,616
2025	397,245.69	31,581	30,528	366,718	28.95	12,667
	2,544,088.70	328,644	317,688	2,226,401		76,556
	81,779,824.01	17,446,292	18,453,572	63,326,253		2,234,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3   2.73

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1956	6,719.26	6,221	5,762	958	3.34	287
1957	21,354.26	19,632	18,183	3,172	3.63	874
1958	38,555.99	35,197	32,598	5,958	3.92	1,520
1959	83,456.20	75,648	70,063	13,393	4.21	3,181
1960	131,856.14	118,671	109,910	21,947	4.50	4,877
1961	158,279.13	141,432	130,990	27,289	4.79	5,697
1962	160,233.21	142,109	131,617	28,616	5.09	5,622
1963	194,676.01	171,401	158,747	35,929	5.38	6,678
1964	196,587.08	171,817	159,132	37,455	5.67	6,606
1965	253,972.90	220,278	204,015	49,958	5.97	8,368
1966	370,848.51	319,093	295,535	75,314	6.28	11,993
1967	350,536.57	299,204	277,114	73,423	6.59	11,142
1968	421,059.01	356,498	330,178	90,881	6.90	13,171
1969	452,872.37	380,214	352,143	100,729	7.22	13,951
1970	457,048.37	380,365	352,283	104,765	7.55	13,876
1971	518,830.59	427,864	396,275	122,555	7.89	15,533
1972	736,605.26	601,725	557,300	179,305	8.24	21,760
1973	923,649.67	747,334	692,159	231,491	8.59	26,949
1974	973,924.95	780,007	722,420	251,505	8.96	28,070
1975	643,371.78	509,834	472,193	171,178	9.34	18,327
1976	719,098.00	563,615	522,004	197,094	9.73	20,256
1977	1,399,983.70	1,084,833	1,004,741	395,243	10.13	39,017
1978	1,308,099.76	1,001,429	927,494	380,605	10.55	36,076
1979	2,431,557.77	1,838,793	1,703,037	728,521	10.97	66,410
1980	4,129,017.15	3,082,064	2,854,518	1,274,499	11.41	111,700
1981	4,215,394.32	3,104,385	2,875,191	1,340,203	11.86	113,002
1982	3,739,508.07	2,994,972	2,773,856	965,652	11.25	85,836
1983	2,784,269.53	2,205,420	2,042,596	741,674	11.61	63,882
1984	2,965,280.70	2,321,222	2,149,848	815,432	12.00	67,953
1985	3,426,473.23	2,649,349	2,453,750	972,723	12.39	78,509
1986	3,717,344.30	2,836,705	2,627,274	1,090,071	12.81	85,095
1987	4,426,882.11	3,332,114	3,086,107	1,340,775	13.22	101,420
1988	5,722,308.90	4,222,492	3,910,749	1,811,560	13.94	129,954
1989	8,174,341.27	5,941,111	5,502,484	2,671,857	14.38	185,804
1990	9,114,673.14	6,518,814	6,037,536	3,077,137	14.83	207,494
1991	8,292,948.42	5,831,601	5,401,059	2,891,889	15.30	189,012
1992	8,300,522.71	5,734,831	5,311,433	2,989,089	15.77	189,543
1993	5,697,877.97	3,864,301	3,579,003	2,118,875	16.25	130,392
1994	11,268,540.74	7,493,580	6,940,336	4,328,205	16.75	258,400
1995	12,011,367.79	7,824,205	7,246,551	4,764,817	17.26	276,061
1996	10,004,393.06	6,377,801	5,906,934	4,097,459	17.77	230,583

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1997	11,217,742.04	6,990,897	6,474,765	4,742,977	18.29	259,321
1998	8,993,850.35	5,471,859	5,067,876	3,925,974	18.83	208,496
1999	9,169,222.36	5,439,183	5,037,613	4,131,609	19.37	213,299
2000	9,647,420.73	5,573,315	5,161,842	4,485,579	19.92	225,180
2001	9,536,565.42	5,357,642	4,962,092	4,574,473	20.48	223,363
2002	10,045,539.34	5,503,951	5,097,599	4,947,940	20.83	237,539
2003	7,927,977.77	4,210,549	3,899,688	4,028,290	21.41	188,150
2004	10,886,702.51	5,593,588	5,180,618	5,706,084	22.00	259,367
2005	9,157,916.98	4,544,158	4,208,667	4,949,250	22.59	219,090
2006	9,973,677.27	4,768,415	4,416,367	5,557,310	23.20	239,539
2007	9,928,318.77	4,583,905	4,245,479	5,682,839	23.61	240,696
2008	13,044,454.01	5,825,653	5,395,550	7,648,904	24.17	316,463
2009	13,300,769.96	5,708,690	5,287,222	8,013,548	24.60	325,754
2010	13,762,429.54	5,635,715	5,219,635	8,542,794	25.24	338,463
2011	21,128,720.92	8,227,524	7,620,093	13,508,628	25.87	522,173
2012	31,112,341.93	11,524,011	10,673,203	20,439,138	26.34	775,973
2013	40,356,553.18	14,100,580	13,059,547	27,297,007	27.00	1,011,000
2014	39,290,804.56	12,942,391	11,986,866	27,303,939	27.48	993,593
2015	41,063,626.31	12,680,448	11,744,262	29,319,365	27.98	1,047,869
2016	44,799,091.62	12,879,739	11,928,839	32,870,252	28.50	1,153,342
2017	42,507,936.08	11,290,108	10,456,569	32,051,367	29.03	1,104,077
2018	48,555,031.07	11,808,584	10,936,767	37,618,264	29.56	1,272,607
2019	64,414,609.52	14,235,629	13,184,625	51,229,984	29.96	1,709,946
2020	56,346,647.86	11,111,559	10,291,202	46,055,445	30.52	1,509,025
2021	74,284,274.71	12,895,750	11,943,668	62,340,607	30.95	2,014,236
2022	94,230,317.13	14,096,855	13,056,097	81,174,220	31.26	2,596,744
2023	98,356,804.78	12,255,258	11,350,463	87,006,342	31.60	2,753,365
2024	65,754,674.05	6,509,713	6,029,107	59,725,567	31.84	1,875,803
2025	54,558,115.44	3,982,742	3,688,700	50,869,416	31.75	1,602,186
2026	86,463,888.98	3,942,753	3,651,663	82,812,226	31.39	2,638,172
2027	93,307,632.13	1,548,907	1,434,553	91,873,080	29.62	3,101,725
	1,264,067,977.22	337,968,252	313,016,354	951,051,623		34,061,437
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1939	384.08	384	384			
1940	2,139.27	2,139	2,139			
1941	2,837.99	2,838	2,838			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1942	2,181.77	2,182	2,182			
1943	1,821.67	1,822	1,822			
1944	3,308.00	3,291	3,250	58	0.23	58
1945	5,915.21	5,870	5,798	118	0.34	118
1946	10,696.95	10,557	10,427	270	0.59	270
1947	12,065.18	11,837	11,691	374	0.85	374
1948	15,282.13	14,902	14,718	564	1.12	504
1949	14,185.83	13,751	13,581	604	1.38	438
1950	20,803.17	20,040	19,793	1,010	1.65	612
1951	16,140.97	15,452	15,261	880	1.92	458
1952	1,241,690.33	1,180,984	1,166,414	75,276	2.20	34,216
1953	13,193.12	12,466	12,312	881	2.48	355
1954	19,065.53	17,892	17,671	1,394	2.77	503
1955	32,763.29	30,543	30,166	2,597	3.05	851
1956	38,242.48	35,404	34,967	3,275	3.34	981
1957	53,797.11	49,457	48,847	4,950	3.63	1,364
1958	79,909.24	72,948	72,048	7,861	3.92	2,005
1959	128,194.59	116,201	114,767	13,427	4.21	3,189
1960	113,536.12	102,183	100,922	12,614	4.50	2,803
1961	137,929.35	123,248	121,727	16,202	4.79	3,382
1962	252,714.65	224,130	221,365	31,350	5.09	6,159
1963	320,743.26	282,395	278,911	41,832	5.38	7,775
1964	436,305.21	381,331	376,627	59,679	5.67	10,525
1965	523,664.06	454,190	448,587	75,077	5.97	12,576
1966	583,126.71	501,746	495,556	87,571	6.28	13,944
1967	687,444.18	586,775	579,536	107,908	6.59	16,375
1968	895,620.49	758,295	748,940	146,681	6.90	21,258
1969	951,363.90	798,727	788,873	162,491	7.22	22,506
1970	1,097,479.19	913,344	902,076	195,403	7.55	25,881
1971	372,602.01	307,274	303,483	69,119	7.89	8,760
1972	630,569.58	515,106	508,751	121,818	8.24	14,784
1973	1,185,260.75	959,006	947,175	238,086	8.59	27,717
1974	1,224,110.63	980,378	968,283	255,828	8.96	28,552
1975	1,049,914.63	831,994	821,730	228,185	9.34	24,431
1976	1,276,495.06	1,000,491	988,148	288,347	9.73	29,635
1977	1,632,149.44	1,264,736	1,249,133	383,017	10.13	37,810
1978	1,246,494.80	954,267	942,494	304,001	10.55	28,815
1979	1,578,138.40	1,193,420	1,178,697	399,442	10.97	36,412
1980	1,796,880.34	1,341,263	1,324,716	472,165	11.41	41,382
1981	1,652,134.02	1,216,698	1,201,688	450,446	11.86	37,980
1982	1,357,856.31	1,087,507	1,074,090	283,766	11.25	25,224

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1983	1,044,979.07	827,728	817,516	227,463	11.61	19,592
1984	1,489,499.90	1,165,981	1,151,596	337,904	12.00	28,159
1985	1,911,550.75	1,478,011	1,459,777	451,774	12.39	36,463
1986	2,401,416.56	1,832,521	1,809,913	591,503	12.81	46,175
1987	3,190,742.81	2,401,672	2,372,042	818,700	13.22	61,929
1988	4,253,001.39	3,138,290	3,099,573	1,153,429	13.94	82,742
1989	4,038,903.45	2,935,475	2,899,260	1,139,644	14.38	79,252
1990	4,450,322.97	3,182,871	3,143,604	1,306,719	14.83	88,113
1991	3,269,413.50	2,299,052	2,270,689	998,725	15.30	65,276
1992	4,052,792.61	2,800,074	2,765,529	1,287,263	15.77	81,627
1993	4,295,124.84	2,912,954	2,877,017	1,418,108	16.25	87,268
1994	4,381,894.77	2,913,960	2,878,010	1,503,884	16.75	89,784
1995	5,041,564.07	3,284,075	3,243,559	1,798,005	17.26	104,172
1996	4,928,320.96	3,141,805	3,103,044	1,825,277	17.77	102,717
1997	5,982,139.44	3,728,069	3,682,076	2,300,064	18.29	125,755
1998	5,438,933.88	3,309,047	3,268,223	2,170,711	18.83	115,279
1999	3,945,418.51	2,340,422	2,311,548	1,633,870	19.37	84,351
2000	3,164,333.52	1,828,035	1,805,482	1,358,851	19.92	68,215
2001	5,806,826.27	3,262,275	3,222,028	2,584,798	20.48	126,211
2002	4,855,515.87	2,660,337	2,627,516	2,228,000	20.83	106,961
2003	5,219,265.37	2,771,952	2,737,754	2,481,511	21.41	115,904
2004	11,210,580.84	5,759,996	5,688,935	5,521,646	22.00	250,984
2005	7,266,511.55	3,605,643	3,561,160	3,705,351	22.59	164,026
2006	4,264,952.85	2,039,074	2,013,918	2,251,035	23.20	97,027
2007	5,863,053.81	2,706,972	2,673,576	3,189,478	23.61	135,090
2008	6,289,875.28	2,809,058	2,774,403	3,515,473	24.17	145,448
2009	6,292,971.17	2,700,943	2,667,621	3,625,350	24.60	147,372
2010	4,181,769.32	1,712,435	1,691,309	2,490,461	25.24	98,671
2011	7,257,681.83	2,826,141	2,791,275	4,466,407	25.87	172,648
2012	9,139,085.67	3,385,117	3,343,355	5,795,731	26.34	220,035
2013	9,037,947.49	3,157,859	3,118,900	5,919,047	27.00	219,224
2014	9,590,136.43	3,158,991	3,120,018	6,470,118	27.48	235,448
2015	13,926,731.87	4,300,575	4,247,519	9,679,213	27.98	345,933
2016	15,467,379.69	4,446,872	4,392,011	11,075,369	28.50	388,609
2017	17,004,757.49	4,516,464	4,460,744	12,544,013	29.03	432,105
2018	19,258,794.76	4,683,739	4,625,956	14,632,839	29.56	495,022
2019	23,390,465.60	5,169,293	5,105,519	18,284,946	29.96	610,312
2020	18,061,119.87	3,561,653	3,517,713	14,543,407	30.52	476,521
2021	32,061,773.49	5,565,924	5,497,257	26,564,516	30.95	858,304
2022	28,927,514.19	4,327,556	4,274,167	24,653,347	31.26	788,655
2023	25,222,730.33	3,142,752	3,103,980	22,118,751	31.60	699,960

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2024	16,332,923.71	1,616,959	1,597,011	14,735,913	31.84	462,811
2025	19,118,094.07	1,395,621	1,378,403	17,739,691	31.75	558,730
2026	29,412,259.48	1,341,199	1,324,653	28,087,607	31.39	894,795
2027	29,107,041.21	483,177	477,216	28,629,825	29.62	966,571
	473,565,263.51	151,028,083	149,164,960	324,400,304		12,111,228
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1974	3,353.44	2,686	2,419	934	8.96	104
1975	20,563.92	16,296	14,678	5,886	9.34	630
1976	17,048.39	13,362	12,036	5,013	9.73	515
1977	28,770.21	22,294	20,081	8,689	10.13	858
1978	30,273.46	23,176	20,875	9,398	10.55	891
1979	82,447.92	62,349	56,160	26,288	10.97	2,396
1980	207,705.75	155,040	139,649	68,056	11.41	5,965
1981	215,260.85	158,527	142,790	72,471	11.86	6,111
1982	189,219.03	151,546	136,502	52,717	11.25	4,686
1983	281,499.80	222,976	200,841	80,658	11.61	6,947
1984	372,589.86	291,663	262,710	109,880	12.00	9,157
1985	433,867.11	335,466	302,165	131,703	12.39	10,630
1986	573,395.53	437,558	394,122	179,274	12.81	13,995
1987	563,942.65	424,480	382,342	181,600	13.22	13,737
1988	959,952.51	708,349	638,032	321,921	13.94	23,093
1989	1,031,318.05	749,562	675,154	356,165	14.38	24,768
1990	916,736.70	655,650	590,564	326,173	14.83	21,994
1991	1,433,328.09	1,007,916	907,861	525,467	15.30	34,344
1992	1,061,216.27	733,194	660,410	400,806	15.77	25,416
1993	1,898,816.68	1,287,777	1,159,940	738,876	16.25	45,469
1994	2,199,471.24	1,462,648	1,317,452	882,019	16.75	52,658
1995	2,138,597.23	1,393,082	1,254,792	883,805	17.26	51,205
1996	2,200,387.48	1,402,747	1,263,497	936,890	17.77	52,723
1997	2,516,493.99	1,568,279	1,412,597	1,103,897	18.29	60,355
1998	2,256,184.90	1,372,663	1,236,400	1,019,785	18.83	54,157
1999	2,007,921.02	1,191,099	1,072,859	935,062	19.37	48,274
2000	2,099,318.97	1,212,777	1,092,386	1,006,933	19.92	50,549
2001	1,708,886.69	960,053	864,749	844,137	20.48	41,218
2002	2,185,382.63	1,197,371	1,078,509	1,106,874	20.83	53,138
2003	2,521,213.01	1,339,016	1,206,093	1,315,120	21.41	61,426

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2004	2,117,516.38	1,087,980	979,977	1,137,539	22.00	51,706
2005	2,223,998.00	1,103,548	994,000	1,229,998	22.59	54,449
2006	2,191,753.14	1,047,877	943,855	1,247,898	23.20	53,789
2007	2,404,867.35	1,110,327	1,000,106	1,404,762	23.61	59,499
2008	3,516,269.78	1,570,366	1,414,477	2,101,793	24.17	86,959
2009	2,969,010.44	1,274,299	1,147,800	1,821,210	24.60	74,033
2010	3,235,856.58	1,325,083	1,193,543	2,042,314	25.24	80,916
2011	5,781,201.39	2,251,200	2,027,725	3,753,476	25.87	145,090
2012	5,240,323.38	1,941,016	1,748,333	3,491,991	26.34	132,574
2013	6,838,363.02	2,389,324	2,152,138	4,686,225	27.00	173,564
2014	6,663,556.62	2,194,976	1,977,082	4,686,474	27.48	170,541
2015	6,334,820.82	1,956,193	1,762,003	4,572,818	27.98	163,432
2016	4,751,878.65	1,366,165	1,230,547	3,521,332	28.50	123,556
2017	5,079,396.42	1,349,088	1,215,165	3,864,231	29.03	133,112
2018	1,304,720.83	317,308	285,809	1,018,912	29.56	34,469
2019	5,667,904.16	1,252,607	1,128,262	4,539,643	29.96	151,523
2020	4,704,457.13	927,719	835,625	3,868,832	30.52	126,764
2021	8,606,528.07	1,494,093	1,345,775	7,260,753	30.95	234,596
2022	6,379,158.57	954,322	859,587	5,519,571	31.26	176,570
2023	6,558,382.78	817,174	736,054	5,822,329	31.60	184,251
2024	13,385,472.42	1,325,162	1,193,614	12,191,858	31.84	382,910
2025	6,678,128.75	487,503	439,109	6,239,020	31.75	196,505
2026	17,814,662.25	812,349	731,708	17,082,955	31.39	544,216
2027	37,166,973.52	616,972	555,726	36,611,248	29.62	1,236,031
	199,770,363.83	51,532,253	46,416,684	153,353,680		5,548,464
	1,937,403,604.56	540,528,588	508,597,998	1,428,805,607		51,721,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.67

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 36-R2						
NET SALVAGE PERCENT.. 0						
1954	46.95	47	47			
1955	1,024.03	1,024	1,024			
1956	1,502.46	1,502	1,502			
1957	1,450.97	1,451	1,451			
1958	2,423.78	2,424	2,424			
1959	2,683.06	2,683	2,683			
1960	3,386.06	3,386	3,386			
1961	4,507.09	4,483	4,507			
1962	5,677.60	5,611	5,678			
1963	6,049.46	5,937	6,049			
1964	7,478.00	7,285	7,478			
1965	7,290.28	7,047	7,290			
1966	7,263.60	6,967	7,264			
1967	19,320.57	18,381	19,321			
1968	43,561.27	41,105	43,561			
1969	43,028.03	40,267	43,028			
1970	38,173.58	35,417	38,174			
1971	16,574.67	15,244	16,575			
1972	16,299.88	14,860	16,300			
1973	33,231.39	30,028	33,151	80	3.47	23
1974	37,127.70	33,250	36,709	419	3.76	111
1975	31,209.23	27,698	30,579	630	4.05	156
1976	21,224.22	18,660	20,601	623	4.35	143
1977	28,412.39	24,750	27,324	1,088	4.64	234
1978	71,431.25	61,609	68,017	3,414	4.95	690
1979	87,726.33	74,933	82,727	4,999	5.25	952
1980	374,532.78	316,585	349,515	25,018	5.57	4,492
1981	220,362.35	184,309	203,480	16,882	5.89	2,866
1982	137,012.57	121,516	134,156	2,857	5.77	495
1983	15,344.36	13,445	14,843	501	6.25	80
1984	78,622.00	68,346	75,455	3,167	6.50	487
1985	274,974.79	237,001	261,653	13,322	6.77	1,968
1986	176,563.23	150,767	166,449	10,114	7.06	1,433
1987	278,687.72	235,547	260,048	18,640	7.37	2,529
1988	261,939.66	217,960	240,631	21,308	7.92	2,690
1989	343,487.90	282,484	311,867	31,621	8.26	3,828
1990	675,875.94	548,811	605,896	69,980	8.62	8,118
1991	729,363.86	584,293	645,068	84,295	9.00	9,366
1992	703,487.48	555,474	613,252	90,236	9.39	9,610
1993	590,246.90	458,917	506,651	83,595	9.80	8,530
1994	821,941.31	628,621	694,007	127,934	10.23	12,506

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 36-R2						
NET SALVAGE PERCENT.. 0						
1995	1,024,362.45	769,706	849,767	174,595	10.67	16,363
1996	730,488.10	538,735	594,772	135,716	11.12	12,205
1997	942,706.65	681,577	752,471	190,235	11.59	16,414
1998	865,447.14	612,563	676,279	189,168	12.07	15,673
1999	1,127,337.61	780,230	861,386	265,952	12.57	21,158
2000	1,185,205.38	800,962	884,274	300,931	13.07	23,025
2001	1,561,196.12	1,028,672	1,135,670	425,526	13.59	31,312
2002	1,313,318.61	842,363	929,982	383,337	14.12	27,149
2003	1,055,268.73	660,176	728,844	326,424	14.51	22,496
2004	996,358.53	604,590	667,477	328,882	15.07	21,824
2005	1,118,446.70	656,976	725,312	393,135	15.63	25,153
2006	6,189,279.50	3,511,797	3,877,078	2,312,202	16.20	142,729
2007	708,649.61	388,907	429,359	279,290	16.65	16,774
2008	2,577,114.63	1,372,056	1,514,771	1,062,344	17.13	62,017
2009	1,060,758.96	541,624	597,961	462,798	17.73	26,103
2010	800,021.21	392,010	432,785	367,236	18.21	20,167
2011	1,562,965.95	729,905	805,826	757,140	18.83	40,209
2012	1,289,912.71	573,753	633,432	656,481	19.34	33,944
2013	2,089,785.48	881,889	973,619	1,116,166	19.86	56,202
2014	2,689,605.10	1,067,504	1,178,541	1,511,064	20.51	73,675
2015	1,803,573.87	671,831	741,712	1,061,862	21.06	50,421
2016	2,634,964.95	915,123	1,010,310	1,624,655	21.61	75,181
2017	2,972,743.00	955,142	1,054,491	1,918,252	22.18	86,486
2018	6,456,849.51	1,907,353	2,105,747	4,351,102	22.66	192,017
2019	2,164,411.72	581,361	641,831	1,522,580	23.15	65,770
2020	2,327,211.35	560,392	618,681	1,708,530	23.65	72,242
2021	2,620,447.81	555,273	613,030	2,007,418	24.17	83,054
2022	5,327,121.27	972,732	1,073,911	4,253,210	24.62	172,754
2023	3,742,688.30	571,134	630,541	3,112,148	25.00	124,486
2024	4,622,003.63	561,111	619,475	4,002,528	25.32	158,078
2025	6,579,724.90	588,885	650,138	5,929,587	25.43	233,173
2026	4,377,671.07	245,150	270,649	4,107,022	25.31	162,269
2027	5,337,593.31	108,887	120,213	5,217,380	23.95	217,845
	88,075,780.56	31,720,494	35,010,158	53,065,623		2,469,675

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 36-R2
NET SALVAGE PERCENT.. 0

1955	397.46	397	397			
1956	2,676.97	2,677	2,677			
1957	1,002.03	1,002	1,002			
1958	4,695.34	4,695	4,695			
1959	2,287.80	2,288	2,288			
1960	7,081.74	7,082	7,082			
1961	22,448.05	22,330	22,448			
1962	39,751.52	39,288	39,752			
1963	46,962.98	46,089	46,963			
1964	104,679.08	101,975	104,679			
1965	195,114.67	188,611	195,115			
1966	290,766.53	278,895	290,767			
1967	230,852.69	219,631	230,853			
1968	273,770.89	258,333	273,771			
1969	414,791.09	388,174	414,791			
1970	358,184.67	332,317	358,185			
1971	234,207.36	215,405	234,207			
1972	233,563.40	212,933	233,563			
1973	104,171.91	94,131	104,172			
1974	32,529.94	29,133	32,530			
1975	53,924.35	47,858	53,479	446	4.05	110
1976	23,476.75	20,640	23,064	413	4.35	95
1977	39,164.64	34,117	38,124	1,041	4.64	224
1978	34,707.91	29,936	33,452	1,256	4.95	254
1979	107,402.55	91,740	102,514	4,888	5.25	931
1980	818,368.10	691,750	772,993	45,375	5.57	8,146
1981	1,178,000.17	985,268	1,100,983	77,017	5.89	13,076
1982	76,439.89	67,795	75,757	683	5.77	118
1983	45,264.46	39,661	44,319	945	6.25	151
1984	228,289.15	198,452	221,759	6,530	6.50	1,005
1985	452,553.58	390,056	435,866	16,687	6.77	2,465
1986	554,903.87	473,832	529,481	25,422	7.06	3,601
1987	497,330.06	420,343	469,710	27,620	7.37	3,748
1988	609,338.28	507,030	566,578	42,760	7.92	5,399
1989	573,768.95	471,868	527,287	46,482	8.26	5,627
1990	575,115.53	466,994	521,840	53,275	8.62	6,180
1991	681,658.35	546,077	610,211	71,447	9.00	7,939
1992	1,040,069.28	821,239	917,690	122,379	9.39	13,033
1993	1,236,576.93	961,439	1,074,356	162,221	9.80	16,553
1994	2,226,229.26	1,702,620	1,902,585	323,644	10.23	31,637
1995	363,720.71	273,300	305,398	58,323	10.67	5,466

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 36-R2						
NET SALVAGE PERCENT.. 0						
1996	1,120,076.14	826,056	923,073	197,004	11.12	17,716
1997	1,051,542.64	760,265	849,555	201,988	11.59	17,428
1998	1,456,806.49	1,031,128	1,152,229	304,577	12.07	25,234
1999	727,863.40	503,754	562,918	164,946	12.57	13,122
2000	780,937.42	527,758	589,741	191,197	13.07	14,629
2001	919,738.01	606,015	677,189	242,549	13.59	17,848
2002	939,115.01	602,348	673,091	266,024	14.12	18,840
2003	575,941.30	360,309	402,626	173,316	14.51	11,945
2004	1,756,424.73	1,065,799	1,190,972	565,452	15.07	37,522
2005	1,206,927.56	708,949	792,212	414,716	15.63	26,533
2006	1,258,073.59	713,831	797,667	460,406	16.20	28,420
2007	944,596.09	518,394	579,277	365,319	16.65	21,941
2008	511,131.55	272,126	304,086	207,046	17.13	12,087
2009	729,010.80	372,233	415,950	313,061	17.73	17,657
2010	383,721.45	188,024	210,107	173,615	18.21	9,534
2011	1,174,710.94	548,590	613,019	561,692	18.83	29,830
2012	515,198.60	229,160	256,074	259,125	19.34	13,398
2013	652,273.74	275,260	307,588	344,686	19.86	17,356
2014	998,719.81	396,392	442,946	555,773	20.51	27,098
2015	1,056,856.49	393,679	439,915	616,942	21.06	29,294
2016	939,208.48	326,187	364,496	574,712	21.61	26,595
2017	910,264.92	292,468	326,817	583,448	22.18	26,305
2018	3,334,468.31	985,002	1,100,686	2,233,782	22.66	98,578
2019	670,814.77	180,181	201,342	469,472	23.15	20,280
2020	1,794,981.88	432,232	482,996	1,311,986	23.65	55,475
2021	1,183,408.43	250,764	280,215	903,193	24.17	37,368
2022	3,538,028.52	646,044	721,919	2,816,110	24.62	114,383
2023	2,696,198.72	411,440	459,762	2,236,437	25.00	89,457
2024	2,545,183.82	308,985	345,274	2,199,910	25.32	86,884
2025	5,183,440.72	463,918	518,403	4,665,038	25.43	183,446
2026	5,954,302.89	333,441	372,602	5,581,701	25.31	220,533
2027	5,120,907.89	104,467	116,736	5,004,172	23.95	208,942
	66,647,114.00	27,322,600	30,398,867	36,248,247		1,701,436
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1966	15,803.59	15,158	14,170	1,633	1.47	1,111
1967	22,716.10	21,612	20,204	2,512	1.75	1,435

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 36-R2
NET SALVAGE PERCENT.. 0

1968	39,690.63	37,452	35,011	4,679	2.03	2,305
1969	26,808.80	25,088	23,453	3,356	2.31	1,453
1970	25,345.13	23,515	21,983	3,363	2.60	1,293
1971	63,054.78	57,993	54,214	8,841	2.89	3,059
1972	87,273.15	79,564	74,379	12,894	3.18	4,055
1973	47,162.78	42,617	39,840	7,323	3.47	2,110
1974	50,160.90	44,922	41,995	8,166	3.76	2,172
1975	32,574.52	28,910	27,026	5,548	4.05	1,370
1976	13,274.92	11,671	10,910	2,364	4.35	543
1977	7,821.57	6,813	6,369	1,453	4.64	313
1978	19,748.31	17,033	15,923	3,825	4.95	773
1979	80,343.23	68,627	64,155	16,188	5.25	3,083
1980	34,494.69	29,158	27,258	7,237	5.57	1,299
1981	73,121.29	61,158	57,173	15,949	5.89	2,708
1982	64,022.97	56,782	53,082	10,941	5.77	1,896
1983	50,168.07	43,957	41,092	9,076	6.25	1,452
1984	65,936.67	57,319	53,584	12,353	6.50	1,900
1985	86,983.85	74,971	70,085	16,898	6.77	2,496
1986	60,923.48	52,023	48,633	12,291	7.06	1,741
1987	10,716.46	9,058	8,468	2,249	7.37	305
1988	23,772.11	19,781	18,492	5,280	7.92	667
1989	150,777.17	123,999	115,918	34,859	8.26	4,220
1990	176,174.61	143,054	133,732	42,443	8.62	4,924
1991	151,495.50	121,363	113,454	38,041	9.00	4,227
1992	72,771.96	57,461	53,716	19,056	9.39	2,029
1993	62,695.01	48,745	45,568	17,127	9.80	1,748
1995	23,634.64	17,759	16,602	7,033	10.67	659
1996	16,065.26	11,848	11,076	4,989	11.12	449
2000	4,125.32	2,788	2,606	1,519	13.07	116
2001	3,624.02	2,388	2,232	1,392	13.59	102
2002	14,375.02	9,220	8,619	5,756	14.12	408
2003	100,635.53	62,958	58,855	41,780	14.51	2,879
2004	44,634.86	27,084	25,319	19,316	15.07	1,282
2006	128,208.21	72,745	68,004	60,204	16.20	3,716
2008	82,121.04	43,721	40,872	41,249	17.13	2,408
2011	31,262.34	14,600	13,649	17,614	18.83	935
2012	738,472.58	328,473	307,067	431,405	19.34	22,306
2013	1,249,900.73	527,458	493,085	756,816	19.86	38,108
2014	610,461.48	242,292	226,503	383,959	20.51	18,721
2015	878,794.50	327,351	306,018	572,776	21.06	27,197
2016	423,732.14	147,162	137,572	286,160	21.61	13,242

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 36-R2						
NET SALVAGE PERCENT.. 0						
2017	800,692.19	257,262	240,497	560,195	22.18	25,257
2018	970,520.48	286,692	268,009	702,511	22.66	31,002
2019	873,730.55	234,684	219,390	654,340	23.15	28,265
2020	833,592.72	200,729	187,648	645,945	23.65	27,313
2021	959,431.15	203,303	190,054	769,377	24.17	31,832
2022	1,203,906.10	219,833	205,507	998,399	24.62	40,552
2023	1,446,712.04	220,768	206,381	1,240,331	25.00	49,613
2024	899,066.04	109,147	102,034	797,032	25.32	31,478
2025	778,449.44	69,671	65,131	713,319	25.43	28,050
2027	429,885.37	8,770	8,198	421,687	23.95	17,607
	15,161,866.00	5,028,510	4,700,817	10,461,049		500,184
	169,884,760.56	64,071,604	70,109,842	99,774,919		4,671,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.4   2.75

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2010	2,241,904.50	1,922,433	1,473,880	768,025	2.91	263,926
2012	2,367,660.70	1,919,226	1,471,421	896,240	3.62	247,580
2013	1,207,072.28	945,138	724,613	482,459	4.02	120,015
2014	80,848.53	60,685	46,526	34,323	4.49	7,644
2015	1,061,788.42	757,905	581,066	480,722	5.01	95,952
2016	679,285.12	457,023	350,388	328,897	5.59	58,837
2017	1,081,773.85	679,246	520,760	561,013	6.22	90,195
2018	1,114,264.90	643,599	493,431	620,834	6.95	89,329
2019	2,489,649.81	1,305,572	1,000,948	1,488,701	7.71	193,087
2020	2,694,845.10	1,259,032	965,267	1,729,578	8.55	202,290
2021	2,388,814.75	973,681	746,496	1,642,319	9.45	173,790
2022	1,549,401.71	536,093	411,009	1,138,393	10.40	109,461
2023	1,782,524.99	505,346	387,436	1,395,089	11.37	122,699
2024	1,288,286.06	284,454	218,084	1,070,203	12.35	86,656
2025	387,545.86	61,155	46,886	340,660	13.35	25,518
2026	2,196,078.03	207,749	159,276	2,036,802	14.35	141,937
2027	2,671,158.41	84,409	64,714	2,606,444	15.35	169,801
	27,282,903.02	12,602,746	9,662,200	17,620,703		2,198,717
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	25,295.48	24,797	25,295			
2000	70,843.05	68,916	70,843			
2001	414,400.60	400,311	414,401			
2002	1,288,449.61	1,236,267	1,283,202	5,248	1.07	4,905
2003	553,282.06	525,950	545,918	7,364	1.26	5,844
2004	2,214,644.22	2,080,215	2,159,191	55,454	1.50	36,969
2005	948,152.67	881,782	915,259	32,894	1.67	19,697
2006	1,026,929.15	942,721	978,512	48,418	1.90	25,483
2007	1,216,987.50	1,101,617	1,143,440	73,547	2.12	34,692
2008	402,349.38	359,338	372,980	29,369	2.33	12,605
2009	44,879.93	39,355	40,849	4,031	2.60	1,550
2010	214,896.27	184,274	191,270	23,626	2.91	8,119
2011	172,568.51	144,077	149,547	23,022	3.26	7,062
2012	94,558.06	76,649	79,559	14,999	3.62	4,143
2013	67,624.34	52,950	54,960	12,664	4.02	3,150
2014	165,252.62	124,039	128,748	36,504	4.49	8,130
2016	192,584.63	129,571	134,490	58,094	5.59	10,392

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2017	977,870.36	614,005	637,316	340,555	6.22	54,752
2018	334,583.82	193,256	200,593	133,991	6.95	19,279
2019	40,575.76	21,278	22,086	18,490	7.71	2,398
2020	312,355.22	145,932	151,472	160,883	8.55	18,817
2021	547,294.95	223,077	231,546	315,749	9.45	33,413
2022	892,764.38	308,896	320,623	572,141	10.40	55,014
2023	1,677,929.08	475,693	493,753	1,184,176	11.37	104,149
2024	1,555,325.47	343,416	356,454	1,198,872	12.35	97,075
2025	598,190.74	94,394	97,978	500,213	13.35	37,469
2026	2,986,153.55	282,490	293,215	2,692,939	14.35	187,661
2027	2,562,473.09	80,974	84,048	2,478,425	15.35	161,461
	21,599,214.50	11,156,240	11,577,547	10,021,667		954,229
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1986	6,845.85	6,846	6,846			
1988	2,865.11	2,865	2,865			
1989	1,391.92	1,392	1,392			
1991	2,630.18	2,630	2,630			
1992	212.29	212	212			
1993	424.58	425	425			
2009	396,383.10	347,588	364,300	32,083	2.60	12,340
2020	5,164.22	2,413	2,529	2,635	8.55	308
2021	5,127.99	2,090	2,190	2,938	9.45	311
2027	215,080.92	6,797	7,124	207,957	15.35	13,548
	636,126.16	373,258	390,513	245,613		26,507
	49,518,243.68	24,132,244	21,630,260	27,887,983		3,179,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8   6.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1971	87,487.96	72,149	78,284	9,204	7.89	1,167
1972	81,673.87	66,719	72,392	9,282	8.24	1,126
1973	111,961.11	90,589	98,292	13,670	8.59	1,591
1974	119,821.66	95,964	104,124	15,698	8.96	1,752
1975	83,013.36	65,783	71,376	11,637	9.34	1,246
1976	43,485.09	34,083	36,981	6,504	9.73	668
1977	75,584.94	58,570	63,550	12,035	10.13	1,188
1978	88,856.66	68,025	73,809	15,048	10.55	1,426
1979	280,532.09	212,144	230,182	50,350	10.97	4,590
1980	532,529.93	397,502	431,301	101,229	11.41	8,872
1981	604,025.37	444,828	482,651	121,375	11.86	10,234
1982	487,208.88	390,206	423,384	63,825	11.25	5,673
1983	508,144.35	402,501	436,725	71,420	11.61	6,152
1984	446,524.34	349,539	379,259	67,265	12.00	5,605
1985	629,188.59	486,489	527,854	101,335	12.39	8,179
1986	646,018.43	492,977	534,894	111,125	12.81	8,675
1987	725,413.72	546,019	592,446	132,968	13.22	10,058
1988	937,431.57	691,731	750,547	186,884	13.94	13,406
1989	1,020,669.67	741,823	804,898	215,771	14.38	15,005
1990	1,276,637.28	913,051	990,685	285,952	14.83	19,282
1991	1,273,944.83	895,838	972,009	301,936	15.30	19,734
1992	1,197,204.83	827,149	897,479	299,726	15.77	19,006
1993	932,144.55	632,180	685,933	246,212	16.25	15,152
1994	1,325,370.96	881,372	956,313	369,058	16.75	22,033
1995	1,467,960.31	956,229	1,037,535	430,426	17.26	24,938
1996	1,368,828.88	872,628	946,825	422,004	17.77	23,748
1997	1,614,511.99	1,006,164	1,091,715	522,796	18.29	28,584
1998	1,787,472.74	1,087,498	1,179,965	607,508	18.83	32,263
1999	1,757,132.29	1,042,331	1,130,958	626,175	19.37	32,327
2000	1,792,412.79	1,035,477	1,123,521	668,892	19.92	33,579
2001	1,741,485.25	978,366	1,061,554	679,931	20.48	33,200
2002	1,008,191.93	552,388	599,356	408,836	20.83	19,627
2003	1,403,356.81	745,323	808,696	594,661	21.41	27,775
2004	1,103,094.59	566,770	614,961	488,134	22.00	22,188
2005	1,275,776.52	633,040	686,866	588,911	22.59	26,070
2006	1,340,054.64	640,680	695,155	644,899	23.20	27,797
2007	7,083,281.86	3,270,351	3,548,420	3,534,861	23.61	149,719
2008	2,982,186.90	1,331,845	1,445,088	1,537,099	24.17	63,595
2009	2,188,284.02	939,212	1,019,071	1,169,213	24.60	47,529
2011	1,779,671.60	693,004	751,928	1,027,743	25.87	39,727
2012	2,196,987.21	813,764	882,956	1,314,031	26.34	49,887

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2013	2,709,272.31	946,620	1,027,109	1,682,164	27.00	62,302
2014	2,011,614.92	662,626	718,967	1,292,648	27.48	47,040
2015	2,683,880.56	828,782	899,251	1,784,629	27.98	63,782
2016	2,865,962.68	823,964	894,024	1,971,939	28.50	69,191
2017	2,889,742.31	767,516	832,776	2,056,966	29.03	70,857
2018	3,918,280.24	952,926	1,033,951	2,884,329	29.56	97,575
2019	2,969,111.80	656,174	711,967	2,257,145	29.96	75,339
2020	1,902,015.84	375,078	406,970	1,495,046	30.52	48,986
2021	4,700,770.98	816,054	885,441	3,815,330	30.95	123,274
2022	5,628,952.98	842,091	913,692	4,715,261	31.26	150,840
2023	9,054,469.33	1,128,187	1,224,114	7,830,356	31.60	247,796
2024	5,559,926.69	550,433	597,235	4,962,692	31.84	155,863
2025	4,044,877.06	295,276	320,383	3,724,495	31.75	117,307
2026	5,842,362.67	266,412	289,064	5,553,298	31.39	176,913
2027	6,879,142.39	114,194	123,904	6,755,239	29.62	228,063
	111,065,947.13	37,048,634	40,198,782	70,867,165		2,619,501
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1977	203.20	157	183	20	10.13	2
1978	411.20	315	367	44	10.55	4
1979	958.15	725	845	114	10.97	10
1980	1,782.81	1,331	1,550	232	11.41	20
1981	1,056.40	778	906	150	11.86	13
1982	13,798.46	11,051	12,873	925	11.25	82
1983	212.09	168	196	16	11.61	1
1984	8,513.78	6,665	7,764	750	12.00	62
1985	147.05	114	133	14	12.39	1
1986	1,429.93	1,091	1,271	159	12.81	12
1987	1,752.16	1,319	1,536	216	13.22	16
2000	4,313.02	2,492	2,903	1,410	19.92	71
2001	1,685.98	947	1,103	583	20.48	28
2006	1,114.00	533	621	493	23.20	21
2007	1,136,336.86	524,647	611,149	525,188	23.61	22,244
2008	939,364.72	419,520	488,689	450,676	24.17	18,646
2009	650,372.98	279,140	325,164	325,209	24.60	13,220
2010	631,510.63	258,604	301,242	330,269	25.24	13,085
2011	777,699.22	302,836	352,767	424,933	25.87	16,426

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2012	846,480.92	313,537	365,232	481,249	26.34	18,271
2013	631,712.75	220,720	257,112	374,601	27.00	13,874
2014	470,931.14	155,125	180,701	290,230	27.48	10,561
2015	391,695.93	120,956	140,899	250,797	27.98	8,963
2016	523,048.03	150,376	175,169	347,879	28.50	12,206
2017	1,022,735.99	271,639	316,426	706,310	29.03	24,330
2018	663,270.02	161,307	187,903	475,367	29.56	16,081
2019	1,194,682.00	264,025	307,557	887,125	29.96	29,610
2020	703,472.09	138,725	161,598	541,875	30.52	17,755
2021	910,882.36	158,129	184,201	726,682	30.95	23,479
2022	2,566,572.37	383,959	447,265	2,119,308	31.26	67,796
2023	4,016,474.39	500,453	582,966	3,433,508	31.60	108,655
2024	2,208,127.70	218,605	254,648	1,953,480	31.84	61,353
2025	654,919.93	47,809	55,692	599,228	31.75	18,873
	20,977,668.26	4,917,798	5,728,628	15,249,040		515,771
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	19,905.63	16,416	14,307	5,598	7.89	710
1972	10,173.46	8,311	7,243	2,930	8.24	356
1973	78,102.19	63,193	55,075	23,027	8.59	2,681
1974	19,283.51	15,444	13,460	5,823	8.96	650
1975	7,482.00	5,929	5,167	2,315	9.34	248
1976	1,403.92	1,100	959	445	9.73	46
1977	8.23	6	5	3	10.13	
1978	932.14	714	622	310	10.55	29
1979	10,140.76	7,669	6,684	3,457	10.97	315
1980	35,109.11	26,207	22,841	12,269	11.41	1,075
1981	32,359.38	23,831	20,770	11,590	11.86	977
1982	29,754.43	23,830	20,769	8,986	11.25	799
1983	30,639.79	24,270	21,152	9,487	11.61	817
1984	52,733.37	41,280	35,977	16,756	12.00	1,396
1985	57,785.65	44,680	38,941	18,845	12.39	1,521
1986	73,313.98	55,946	48,759	24,555	12.81	1,917
1987	56,166.09	42,276	36,845	19,321	13.22	1,461
1988	78,283.11	57,765	50,345	27,938	13.94	2,004
1989	82,384.04	59,877	52,185	30,199	14.38	2,100
1990	84,937.61	60,747	52,944	31,994	14.83	2,157

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1991	69,196.26	48,659	42,408	26,788	15.30	1,751
1992	75,559.65	52,204	45,498	30,062	15.77	1,906
1993	101,627.82	68,924	60,070	41,558	16.25	2,557
1994	110,003.97	73,153	63,756	46,248	16.75	2,761
1995	204,528.95	133,230	116,116	88,413	17.26	5,122
1996	301,181.75	192,003	167,339	133,843	17.77	7,532
1997	535,582.62	333,775	290,900	244,683	18.29	13,378
1998	380,692.62	231,613	201,861	178,832	18.83	9,497
1999	383,800.52	227,670	198,424	185,376	19.37	9,570
2000	323,155.85	186,687	162,706	160,450	19.92	8,055
2001	278,492.84	156,457	136,359	142,134	20.48	6,940
2002	341,577.91	187,151	163,110	178,468	20.83	8,568
2003	397,187.40	210,946	183,849	213,339	21.41	9,964
2004	368,203.36	189,183	164,881	203,322	22.00	9,242
2005	409,884.83	203,385	177,259	232,626	22.59	10,298
2006	673,344.79	321,926	280,573	392,772	23.20	16,930
2007	475,976.49	219,758	191,529	284,448	23.61	12,048
2008	836,433.89	373,551	325,566	510,868	24.17	21,136
2009	328,191.43	140,860	122,766	205,426	24.60	8,351
2010	396,898.32	162,530	141,652	255,246	25.24	10,113
2011	788,625.70	307,091	267,643	520,982	25.87	20,138
2012	629,240.41	233,071	203,132	426,109	26.34	16,177
2013	752,140.80	262,798	229,040	523,101	27.00	19,374
2014	1,058,980.84	348,828	304,019	754,962	27.48	27,473
2015	2,014,513.70	622,082	542,172	1,472,342	27.98	52,621
2016	652,342.50	187,548	163,456	488,886	28.50	17,154
2017	708,240.58	188,109	163,945	544,295	29.03	18,749
2018	1,264,078.90	307,424	267,933	996,145	29.56	33,699
2019	555,706.44	122,811	107,035	448,671	29.96	14,976
2020	18,776.96	3,703	3,227	15,550	30.52	510
2021	1,150,010.90	199,642	173,997	976,014	30.95	31,535
2022	758,640.32	113,493	98,914	659,726	31.26	21,104
2023	667,160.54	83,128	72,450	594,711	31.60	18,820
2024	1,069,658.92	105,896	92,293	977,366	31.84	30,696

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2025	874,992.29	63,874	55,669	819,323	31.75	25,805
2026	435,967.05	19,880	17,326	418,641	31.39	13,337
2027	436,561.66	7,247	6,316	430,246	29.62	14,526
	21,588,058.18	7,469,781	6,510,241	15,077,817		573,672
	153,631,673.57	49,436,213	52,437,652	101,194,022		3,708,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1944	77.95	78	78			
1957	117.06	108	91	26	3.63	7
1962	2,151.47	1,908	1,605	546	5.09	107
1964	17,920.86	15,663	13,178	4,743	5.67	837
1965	20,920.63	18,145	15,266	5,654	5.97	947
1966	29,758.73	25,606	21,544	8,215	6.28	1,308
1967	33,875.31	28,915	24,328	9,548	6.59	1,449
1968	27,894.47	23,617	19,870	8,024	6.90	1,163
1969	29,312.36	24,609	20,705	8,607	7.22	1,192
1970	46,449.79	38,656	32,523	13,926	7.55	1,845
1971	42,432.58	34,993	29,441	12,991	7.89	1,647
1972	30,600.18	24,997	21,031	9,569	8.24	1,161
1973	21,528.93	17,419	14,656	6,873	8.59	800
1974	24,295.63	19,458	16,371	7,925	8.96	884
1975	33,447.98	26,506	22,301	11,147	9.34	1,193
1976	7,088.04	5,555	4,674	2,414	9.73	248
1977	17,783.83	13,781	11,595	6,189	10.13	611
1978	23,253.21	17,802	14,978	8,275	10.55	784
1979	84,123.28	63,616	53,524	30,600	10.97	2,789
1980	175,119.76	130,716	109,978	65,141	11.41	5,709
1981	85,224.43	62,763	52,806	32,419	11.86	2,733
1982	129,428.81	103,660	87,215	42,214	11.25	3,752
1983	63,138.87	50,012	42,078	21,061	11.61	1,814
1984	58,876.10	46,088	38,776	20,100	12.00	1,675
1985	123,384.92	95,401	80,266	43,119	12.39	3,480
1986	140,377.12	107,122	90,128	50,250	12.81	3,923
1987	136,832.49	102,994	86,654	50,178	13.22	3,796
1988	175,491.48	129,495	108,951	66,540	13.94	4,773
1989	213,503.89	155,175	130,557	82,947	14.38	5,768
1990	214,130.92	153,146	128,850	85,281	14.83	5,751
1991	78,271.51	55,041	46,309	31,963	15.30	2,089
1992	96,689.87	66,803	56,205	40,485	15.77	2,567
1993	33,962.96	23,034	19,380	14,583	16.25	897
1994	111,740.54	74,307	62,518	49,222	16.75	2,939
1995	158,945.89	103,537	87,111	71,835	17.26	4,162
1996	44,731.50	28,516	23,992	20,739	17.77	1,167
1997	90,392.75	56,333	47,396	42,997	18.29	2,351
1998	55,905.23	34,013	28,617	27,288	18.83	1,449
1999	104,475.10	61,975	52,143	52,332	19.37	2,702
2000	92,875.32	53,654	45,142	47,733	19.92	2,396
2001	170,338.61	95,696	80,514	89,824	20.48	4,386

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2002	54,814.24	30,033	25,268	29,546	20.83	1,418
2003	133,190.26	70,737	59,515	73,675	21.41	3,441
2004	229,781.29	118,062	99,332	130,449	22.00	5,930
2005	221,319.48	109,819	92,397	128,923	22.59	5,707
2006	179,516.35	85,827	72,211	107,305	23.20	4,625
2008	542,890.68	242,455	203,990	338,900	24.17	14,022
2009	435,453.99	186,897	157,247	278,207	24.60	11,309
2010	540,142.20	221,188	186,097	354,045	25.24	14,027
2012	185,684.69	68,778	57,867	127,818	26.34	4,853
2013	64,891.21	22,673	19,076	45,815	27.00	1,697
2020	80,753.41	15,925	13,399	67,355	30.52	2,207
2022	23,952.58	3,583	3,015	20,938	31.26	670
2023	58,165.17	7,247	6,097	52,068	31.60	1,648
2024	30,384.42	3,008	2,531	27,854	31.84	875
2025	60,929.95	4,448	3,742	57,188	31.75	1,801
	5,888,740.28	3,381,593	2,845,129	3,043,611		163,481
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	211.54	204	212			
1952	22,872.17	21,754	22,872			
1953	3,324.65	3,141	3,325			
1954	3,638.77	3,415	3,639			
1956	2,288.98	2,119	2,289			
1957	4,312.96	3,965	4,313			
1958	523.27	478	523			
1959	5,076.98	4,602	5,077			
1960	13,576.34	12,219	13,576			
1961	9,266.15	8,280	9,266			
1962	28,692.16	25,447	28,692			
1963	14,471.10	12,741	14,471			
1964	37,803.93	33,041	37,804			
1965	38,378.73	33,287	38,379			
1966	31,246.60	26,886	31,247			
1967	24,202.13	20,658	24,202			
1968	19,889.94	16,840	19,890			
1969	19,954.10	16,753	19,954			
1970	22,762.73	18,944	22,763			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1971	20,289.92	16,732	20,290			
1972	17,294.88	14,128	17,295			
1973	11,492.55	9,299	11,493			
1974	24,418.58	19,557	24,419			
1975	16,319.18	12,932	16,319			
1976	25,023.29	19,613	25,023			
1977	43,118.59	33,412	43,119			
1978	25,979.99	19,889	25,980			
1979	50,315.47	38,050	50,026	289	10.97	26
1980	157,640.32	117,669	154,705	2,935	11.41	257
1981	85,258.09	62,787	82,549	2,709	11.86	228
1984	251.00	196	251			
1985	76,948.28	59,496	76,948			
1986	6,297.30	4,805	6,297			
1987	4,517.67	3,400	4,474	44	13.22	3
1988	436.80	322	424	13	13.94	1
1989	61,414.76	44,636	58,736	2,679	14.38	186
1990	113,229.49	80,982	106,564	6,666	14.83	449
1991	3,009.98	2,117	2,786	224	15.30	15
1992	70,156.42	48,471	63,783	6,374	15.77	404
1993	67,108.70	45,513	59,890	7,218	16.25	444
1994	82,593.19	54,924	72,274	10,319	16.75	616
1995	26,780.69	17,445	22,956	3,825	17.26	222
1996	1,225.32	781	1,028	198	17.77	11
1997	216,693.86	135,044	177,704	38,990	18.29	2,132
1998	256,742.97	156,202	205,545	51,198	18.83	2,719
1999	8,429.94	5,001	6,581	1,849	19.37	95
2000	84,587.64	48,866	64,302	20,285	19.92	1,018
2001	118,361.21	66,495	87,500	30,861	20.48	1,507
2002	169,552.53	92,898	122,244	47,309	20.83	2,271
2003	148,288.73	78,756	103,635	44,654	21.41	2,086
2004	220,104.20	113,090	148,814	71,290	22.00	3,240
2007	122,142.22	56,393	74,207	47,935	23.61	2,030
2009	114,064.35	48,956	64,421	49,643	24.60	2,018
2010	62,519.49	25,602	33,690	28,830	25.24	1,142
2018	45.98	11	14	32	29.56	1
2022	6,986.91	1,045	1,375	5,612	31.26	180

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2023	18,231.73	2,272	2,990	15,242	31.60	482
2024	57,581.69	5,701	7,502	50,080	31.84	1,573
2025	18,398.87	1,343	1,767	16,632	31.75	524
	2,916,346.01	1,829,605	2,352,413	563,933		25,880
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	5,001.66	4,162	5,002			
1971	12,065.77	9,950	12,066			
1972	16,158.21	13,199	16,158			
1973	23,610.65	19,104	23,611			
1974	11,934.41	9,558	11,934			
1975	6,620.80	5,247	6,621			
1976	3,884.68	3,045	3,844	40	9.73	4
1977	5,230.27	4,053	5,117	113	10.13	11
1978	5,706.05	4,368	5,515	191	10.55	18
1979	25,223.43	19,074	24,081	1,142	10.97	104
1980	21,935.83	16,374	20,672	1,264	11.41	111
1981	13,794.39	10,159	12,826	969	11.86	82
1982	18,523.58	14,836	18,524			
1983	29,007.23	22,977	29,007			
1984	25,172.95	19,705	24,883	290	12.00	24
1985	27,049.72	20,915	26,411	638	12.39	51
1986	27,469.49	20,962	26,471	999	12.81	78
1987	27,188.25	20,465	25,843	1,345	13.22	102
1988	33,227.77	24,519	30,963	2,265	13.94	162
1989	49,270.86	35,810	45,221	4,050	14.38	282
1990	52,753.58	37,729	47,644	5,109	14.83	345
1991	51,222.02	36,019	45,485	5,737	15.30	375
1992	54,594.81	37,720	47,633	6,962	15.77	441
1993	58,410.15	39,614	50,025	8,386	16.25	516
1994	72,041.99	47,908	60,498	11,544	16.75	689
1995	66,567.19	43,362	54,757	11,810	17.26	684
1996	69,627.81	44,388	56,053	13,575	17.77	764
1997	42,597.30	26,547	33,524	9,074	18.29	496
1998	67,630.64	41,146	51,959	15,672	18.83	832
1999	15,985.66	9,483	11,975	4,011	19.37	207
2000	19,079.45	11,022	13,919	5,161	19.92	259

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2001	14,019.42	7,876	9,946	4,074	20.48	199
2002	20,738.40	11,363	14,349	6,389	20.83	307
2003	16,488.67	8,757	11,058	5,430	21.41	254
2004	16,273.80	8,361	10,558	5,716	22.00	260
2005	8,074.49	4,007	5,060	3,014	22.59	133
2006	19,031.70	9,099	11,490	7,541	23.20	325
2007	18,179.90	8,394	10,600	7,580	23.61	321
2008	21,615.63	9,654	12,191	9,425	24.17	390
2009	25,708.61	11,034	13,934	11,775	24.60	479
2010	17,915.17	7,336	9,264	8,651	25.24	343
2011	25,078.47	9,766	12,332	12,746	25.87	493
2012	43,118.70	15,971	20,168	22,951	26.34	871
2013	31,965.64	11,169	14,104	17,861	27.00	662
2014	28,084.77	9,251	11,682	16,403	27.48	597
2015	17,007.06	5,252	6,632	10,375	27.98	371
2016	34,471.28	9,910	12,514	21,957	28.50	770
2017	118,289.24	31,418	39,675	78,615	29.03	2,708
2018	11,207.60	2,726	3,442	7,765	29.56	263
2019	341.14	75	95	246	29.96	8
2021	2,474.84	430	543	1,932	30.95	62
2022	3,340.12	500	631	2,709	31.26	87
2023	4,497.06	560	707	3,790	31.60	120
2024	3,946.39	391	494	3,453	31.84	108
2025	8,582.07	626	791	7,792	31.75	245
	1,469,036.77	857,346	1,080,502	388,535		17,013
	10,274,123.06	6,068,544	6,278,044	3,996,079		206,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4   2.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1971	32,099.03	26,471	29,963	2,136	7.89	271
1972	38,136.64	31,153	35,263	2,873	8.24	349
1973	46,699.12	37,785	42,770	3,929	8.59	457
1974	41,287.45	33,067	37,430	3,858	8.96	431
1975	28,525.71	22,605	25,587	2,938	9.34	315
1976	20,710.12	16,232	18,374	2,337	9.73	240
1977	30,396.78	23,554	26,662	3,735	10.13	369
1978	40,769.14	31,211	35,329	5,440	10.55	516
1979	68,832.87	52,053	58,921	9,912	10.97	904
1980	131,408.86	98,089	111,030	20,378	11.41	1,786
1981	110,631.00	81,473	92,222	18,409	11.86	1,552
1982	190,335.00	152,439	172,551	17,784	11.25	1,581
1983	141,533.91	112,109	126,900	14,634	11.61	1,260
1984	96,589.58	75,610	85,586	11,004	12.00	917
1985	157,339.96	121,655	137,706	19,634	12.39	1,585
1986	142,951.52	109,086	123,478	19,473	12.81	1,520
1987	168,313.63	126,690	143,405	24,909	13.22	1,884
1988	176,855.08	130,501	147,719	29,136	13.94	2,090
1989	245,809.88	178,655	202,226	43,584	14.38	3,031
1990	200,239.89	143,212	162,107	38,133	14.83	2,571
1991	127,914.76	89,950	101,818	26,097	15.30	1,706
1992	194,224.55	134,190	151,894	42,330	15.77	2,684
1993	110,374.14	74,856	84,732	25,642	16.25	1,578
1994	159,243.25	105,897	119,869	39,375	16.75	2,351
1995	225,556.84	146,928	166,313	59,244	17.26	3,432
1996	146,163.86	93,179	105,473	40,691	17.77	2,290
1997	183,670.61	114,464	129,566	54,105	18.29	2,958
1998	242,997.43	147,840	167,345	75,652	18.83	4,018
1999	163,009.46	96,697	109,455	53,555	19.37	2,765
2000	129,708.02	74,932	84,818	44,890	19.92	2,254
2001	175,354.91	98,514	111,511	63,843	20.48	3,117
2002	178,137.48	97,602	110,479	67,658	20.83	3,248
2003	463,652.54	246,246	278,734	184,918	21.41	8,637
2004	582,927.65	299,508	339,024	243,904	22.00	11,087
2005	461,613.81	229,053	259,273	202,341	22.59	8,957
2006	271,218.43	129,670	146,778	124,440	23.20	5,364
2008	801,363.82	357,889	405,107	396,257	24.17	16,395
2009	189,343.07	81,266	91,988	97,355	24.60	3,958
2010	213,698.43	87,510	99,056	114,643	25.24	4,542
2011	310,820.65	121,034	137,003	173,818	25.87	6,719
2012	514,236.52	190,473	215,603	298,633	26.34	11,338

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2013	418,060.32	146,070	165,342	252,719	27.00	9,360
2014	466,917.86	153,803	174,095	292,823	27.48	10,656
2015	456,957.65	141,109	159,726	297,231	27.98	10,623
2016	686,364.70	197,330	223,365	463,000	28.50	16,246
2017	746,787.10	198,347	224,516	522,271	29.03	17,991
2018	883,633.27	214,900	243,253	640,380	29.56	21,664
2019	540,738.04	119,503	135,270	405,468	29.96	13,534
2020	181,428.19	35,778	40,498	140,930	30.52	4,618
2021	270,428.66	46,946	53,140	217,289	30.95	7,021
2022	38,388.69	5,743	6,501	31,888	31.26	1,020
2023	2,635.29	328	371	2,264	31.60	72
2024	3,310.00	328	371	2,939	31.84	92
2025	219,866.82	16,050	18,168	201,699	31.75	6,353
	12,870,211.99	5,897,583	6,675,681	6,194,531		252,277
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	13,313.98	10,876	13,314			
1973	38,836.17	31,423	38,836			
1974	144,406.45	115,654	144,406			
1975	99,258.76	78,657	99,259			
1976	162,178.02	127,112	160,834	1,344	9.73	138
1977	227,638.93	176,395	223,191	4,448	10.13	439
1978	126,268.54	96,666	122,311	3,958	10.55	375
1979	78,656.93	59,482	75,262	3,395	10.97	309
1980	57,030.55	42,570	53,863	3,167	11.41	278
1981	109,907.92	80,941	102,414	7,494	11.86	632
1985	24,654.43	19,063	24,120	534	12.39	43
1986	27,447.15	20,945	26,502	946	12.81	74
1988	68,000.86	50,178	63,490	4,511	13.94	324
1989	58,448.77	42,481	53,751	4,698	14.38	327
1990	51,140.66	36,576	46,279	4,861	14.83	328
1991	39,011.61	27,433	34,711	4,301	15.30	281
1992	35,854.73	24,772	31,344	4,511	15.77	286
1993	51,676.44	35,047	44,345	7,332	16.25	451
1994	71,235.62	47,372	59,939	11,296	16.75	674
1995	49,500.84	32,245	40,799	8,702	17.26	504
1996	45,909.70	29,267	37,031	8,878	17.77	500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1997	34,534.58	21,522	27,232	7,303	18.29	399
1998	49,970.37	30,402	38,467	11,503	18.83	611
1999	46,832.83	27,781	35,151	11,682	19.37	603
2000	39,699.21	22,934	29,018	10,681	19.92	536
2001	45,124.99	25,351	32,076	13,049	20.48	637
2002	66,517.98	36,445	46,114	20,404	20.83	980
2003	78,667.19	41,780	52,864	25,803	21.41	1,205
2004	165,793.01	85,184	107,783	58,011	22.00	2,637
2005	119,365.27	59,229	74,942	44,423	22.59	1,966
2006	70,424.87	33,670	42,602	27,823	23.20	1,199
2007	97,997.49	45,245	57,248	40,749	23.61	1,726
2008	109,845.80	49,057	62,071	47,774	24.17	1,977
2009	119,208.92	51,164	64,737	54,472	24.60	2,214
2010	90,572.74	37,090	46,930	43,643	25.24	1,729
2011	78,430.71	30,541	38,643	39,787	25.87	1,538
2012	113,394.32	42,001	53,143	60,251	26.34	2,287
2013	103,879.46	36,295	45,924	57,956	27.00	2,147
2014	114,396.21	37,682	47,679	66,718	27.48	2,428
2015	12,301.93	3,799	4,807	7,495	27.98	268
2016	95,701.05	27,514	34,813	60,888	28.50	2,136
2017	88,931.16	23,620	29,886	59,045	29.03	2,034
2018	56,220.18	13,673	17,300	38,920	29.56	1,317
2019	45,274.31	10,006	12,660	32,614	29.96	1,089
2020	38,662.29	7,624	9,647	29,016	30.52	951
2024	14,048.80	1,391	1,760	12,289	31.84	386
	3,476,172.73	1,986,155	2,509,498	966,675		40,963
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	5,439.90	4,486	5,096	344	7.89	44
1972	14,933.80	12,199	13,859	1,075	8.24	130
1973	7,861.73	6,361	7,226	635	8.59	74
1974	9,613.04	7,699	8,747	867	8.96	97
1975	4,932.44	3,909	4,441	492	9.34	53
1976	4,347.30	3,407	3,871	477	9.73	49
1977	3,525.43	2,732	3,104	422	10.13	42
1978	2,829.16	2,166	2,461	368	10.55	35
1979	3,571.30	2,701	3,069	503	10.97	46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1980	10,155.76	7,581	8,612	1,543	11.41	135
1981	8,768.97	6,458	7,337	1,432	11.86	121
1982	7,863.13	6,298	7,155	708	11.25	63
1983	27,433.37	21,730	24,687	2,747	11.61	237
1984	14,612.72	11,439	12,995	1,617	12.00	135
1985	17,814.51	13,774	15,648	2,166	12.39	175
1986	8,715.77	6,651	7,556	1,160	12.81	91
1987	6,897.76	5,192	5,898	999	13.22	76
1988	18,499.00	13,650	15,507	2,992	13.94	215
1989	17,820.76	12,952	14,714	3,107	14.38	216
1990	13,760.77	9,842	11,181	2,580	14.83	174
1991	16,073.60	11,303	12,841	3,233	15.30	211
1992	6,559.93	4,532	5,149	1,411	15.77	89
1993	29,217.11	19,815	22,511	6,706	16.25	413
1994	25,165.33	16,735	19,012	6,153	16.75	367
1995	58,774.81	38,286	43,495	15,280	17.26	885
1996	115,510.48	73,638	83,657	31,853	17.77	1,793
1997	68,827.66	42,893	48,729	20,099	18.29	1,099
1998	53,919.97	32,805	37,268	16,651	18.83	884
1999	48,940.91	29,032	32,982	15,959	19.37	824
2000	55,190.97	31,884	36,222	18,969	19.92	952
2001	36,718.99	20,629	23,436	13,283	20.48	649
2002	75,211.94	41,209	46,816	28,396	20.83	1,363
2003	104,709.50	55,611	63,177	41,532	21.41	1,940
2004	98,717.26	50,721	57,622	41,095	22.00	1,868
2005	53,701.30	26,647	30,273	23,429	22.59	1,037
2006	64,103.29	30,648	34,818	29,285	23.20	1,262
2007	57,266.33	26,440	30,037	27,229	23.61	1,153
2008	105,754.48	47,230	53,656	52,098	24.17	2,155
2009	77,881.91	33,427	37,975	39,907	24.60	1,622
2010	36,000.84	14,742	16,748	19,253	25.24	763
2011	9,612.23	3,743	4,252	5,360	25.87	207
2012	1,472.30	545	619	853	26.34	32
2013	2,742.40	958	1,088	1,654	27.00	61
2014	4,238.77	1,396	1,586	2,653	27.48	97
2015	13,257.55	4,094	4,651	8,607	27.98	308
2016	6,407.77	1,842	2,093	4,315	28.50	151
2017	3,451.34	917	1,042	2,410	29.03	83
2018	17,977.88	4,372	4,967	13,011	29.56	440

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2019	421.75	93	106	316	29.96	11
2020	197.26	39	44	153	30.52	5
2024	25,549.95	2,529	2,873	22,677	31.84	712
	1,482,972.43	829,982	942,910	540,062		25,644
	17,829,357.15	8,713,720	10,128,089	7,701,268		318,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.2 1.79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	691.53	653	692			
1956	2,239.85	2,074	2,240			
1957	4,785.87	4,400	4,786			
1960	16,750.58	15,076	16,751			
1961	12,800.59	11,438	12,801			
1962	22,033.72	19,541	22,034			
1963	24,186.10	21,294	24,186			
1964	21,937.83	19,174	21,938			
1965	14,345.92	12,443	14,346			
1966	22,819.15	19,635	22,644	175	6.28	28
1967	33,625.63	28,701	33,100	526	6.59	80
1968	78,227.64	66,233	76,384	1,844	6.90	267
1969	79,698.42	66,912	77,167	2,532	7.22	351
1970	56,628.40	47,127	54,350	2,279	7.55	302
1971	50,484.00	41,633	48,014	2,470	7.89	313
1972	74,487.40	60,848	70,173	4,314	8.24	524
1973	5,856.45	4,739	5,465	391	8.59	46
1974	2,435.60	1,951	2,250	186	8.96	21
1975	3,447.78	2,732	3,151	297	9.34	32
1976	1,925.80	1,509	1,740	186	9.73	19
1979	129,595.68	98,003	113,023	16,573	10.97	1,511
1980	273,942.52	204,482	235,820	38,122	11.41	3,341
1981	280,781.60	206,779	238,469	42,312	11.86	3,568
1982	232,089.47	185,880	214,367	17,722	11.25	1,575
1983	89,210.82	70,664	81,494	7,717	11.61	665
1984	47,248.78	36,986	42,654	4,594	12.00	383
1985	101,055.89	78,136	90,111	10,945	12.39	883
1986	78,585.49	59,969	69,160	9,426	12.81	736
1987	157,570.97	118,604	136,781	20,790	13.22	1,573
1988	283,620.35	209,283	241,357	42,263	13.94	3,032
1989	183,420.00	133,310	153,741	29,679	14.38	2,064
1990	203,975.86	145,884	168,242	35,734	14.83	2,410
1991	221,578.38	155,814	179,694	41,885	15.30	2,738
1992	121,714.83	84,093	96,981	24,734	15.77	1,568
1993	67,829.07	46,002	53,052	14,777	16.25	909
1994	215,739.93	143,467	165,454	50,286	16.75	3,002
1995	283,678.95	184,788	213,108	70,571	17.26	4,089
1996	638,322.65	406,931	469,296	169,027	17.77	9,512
1997	114,991.22	71,663	82,646	32,345	18.29	1,768
1998	89,135.98	54,230	62,541	26,595	18.83	1,412
1999	211,901.85	125,700	144,964	66,937	19.37	3,456

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2000	61,111.51	35,304	40,715	20,397	19.92	1,024
2001	5,688.76	3,196	3,686	2,003	20.48	98
2002	124,248.21	68,076	78,509	45,739	20.83	2,196
2005	16,976.59	8,424	9,715	7,262	22.59	321
2007	36,240.36	16,732	19,296	16,944	23.61	718
2008	123,273.33	55,054	63,491	59,782	24.17	2,473
2012	13,100.09	4,852	5,596	7,504	26.34	285
2014	217,660.91	71,698	82,686	134,975	27.48	4,912
2015	137,276.88	42,391	48,888	88,389	27.98	3,159
2016	122,361.10	35,179	40,570	81,791	28.50	2,870
2017	542,789.02	144,165	166,259	376,530	29.03	12,970
2018	224,701.21	54,647	63,022	161,679	29.56	5,470
2019	656,174.48	145,015	167,240	488,935	29.96	16,320
2020	2,116,662.54	417,406	481,376	1,635,286	30.52	53,581
2021	1,046,978.33	181,755	209,610	837,368	30.95	27,056
2023	75,522.95	9,410	10,852	64,671	31.60	2,047
2024	130,066.51	12,877	14,850	115,216	31.84	3,619
2025	120,110.28	8,768	10,112	109,999	31.75	3,465
	10,326,341.61	4,583,730	5,283,639	5,042,703		194,762
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	807	860			
1956	7,054.30	6,531	7,054			
1957	11,192.51	10,290	11,193			
1958	5,050.93	4,611	5,051			
1959	689.61	625	690			
1960	32,725.24	29,453	32,725			
1961	10,605.59	9,477	10,606			
1962	22,867.17	20,281	22,867			
1963	60,787.04	53,519	60,787			
1964	79,108.77	69,141	79,109			
1965	131,939.84	114,435	131,940			
1966	124,040.09	106,729	124,040			
1967	208,085.37	177,613	208,085			
1968	233,579.88	197,765	233,580			
1969	194,219.76	163,059	193,262	958	7.22	133
1970	271,294.84	225,777	267,597	3,698	7.55	490

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1971	229,764.59	189,480	224,577	5,188	7.89	658
1972	257,964.38	210,729	249,762	8,203	8.24	996
1973	108,983.37	88,180	104,513	4,470	8.59	520
1974	90,753.81	72,684	86,147	4,607	8.96	514
1975	52,275.40	41,425	49,098	3,177	9.34	340
1976	53,093.99	41,614	49,322	3,772	9.73	388
1977	29,803.40	23,094	27,372	2,432	10.13	240
1978	50,738.04	38,843	46,038	4,700	10.55	445
1979	92,133.69	69,673	82,578	9,555	10.97	871
1980	489,117.73	365,097	432,723	56,395	11.41	4,943
1981	230,826.16	169,990	201,477	29,349	11.86	2,475
1982	80,975.76	64,853	76,866	4,110	11.25	365
1983	42,099.09	33,347	39,524	2,575	11.61	222
1984	46,511.61	36,409	43,153	3,359	12.00	280
1985	72,222.02	55,842	66,185	6,037	12.39	487
1986	43,855.97	33,466	39,665	4,191	12.81	327
1987	107,897.65	81,215	96,258	11,639	13.22	880
1988	160,625.82	118,526	140,480	20,146	13.94	1,445
1989	30,425.01	22,113	26,209	4,216	14.38	293
1990	108,749.56	77,778	92,185	16,565	14.83	1,117
1991	127,229.75	89,468	106,040	21,190	15.30	1,385
1992	44,347.42	30,640	36,315	8,032	15.77	509
1993	29,918.28	20,291	24,049	5,869	16.25	361
1994	29,674.28	19,733	23,388	6,286	16.75	375
1995	34,913.41	22,743	26,956	7,958	17.26	461
1996	43,150.00	27,508	32,603	10,547	17.77	594
1997	147,679.42	92,034	109,081	38,598	18.29	2,110
1998	59,434.64	36,160	42,858	16,577	18.83	880
1999	115,364.91	68,434	81,110	34,255	19.37	1,768
2000	88,357.27	51,044	60,499	27,859	19.92	1,399
2001	81,293.19	45,671	54,131	27,163	20.48	1,326
2002	24,753.36	13,562	16,074	8,679	20.83	417
2003	6,572.47	3,491	4,138	2,435	21.41	114
2004	11,469.43	5,893	6,985	4,485	22.00	204
2005	8,155.02	4,047	4,797	3,358	22.59	149
2006	8,567.60	4,096	4,855	3,713	23.20	160
2007	26,075.02	12,039	14,269	11,806	23.61	500
2008	31,803.84	14,204	16,835	14,969	24.17	619
2009	68,220.04	29,280	34,703	33,517	24.60	1,362
2010	60,218.85	24,660	29,228	30,991	25.24	1,228
2011	489,447.99	190,591	225,894	263,554	25.87	10,188

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2012	154,849.37	57,356	67,980	86,869	26.34	3,298
2013	5,908.18	2,064	2,446	3,462	27.00	128
2014	69,835.34	23,004	27,265	42,570	27.48	1,549
2015	3,012,389.09	930,226	1,102,529	1,909,860	27.98	68,258
2016	2,481,717.48	713,494	845,653	1,636,065	28.50	57,406
2017	56,121.74	14,906	17,667	38,455	29.03	1,325
2019	397,651.78	87,881	104,159	293,493	29.96	9,796
2024	862,634.10	85,401	101,220	761,415	31.84	23,914
	12,350,671.41	5,744,392	6,787,301	5,563,370		210,212
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1939	89.30	89	89			
1941	89.82	90	90			
1942	132.41	132	132			
1943	518.93	519	519			
1944	66.20	66	66			
1945	197.55	196	198			
1946	210.59	208	211			
1947	189.59	186	190			
1948	87.10	85	87			
1949	87.28	85	87			
1950	87.12	84	87			
1952	1,262.82	1,201	1,263			
1954	1,294.41	1,215	1,294			
1955	1,457.91	1,359	1,458			
1956	7,981.90	7,389	7,982			
1957	2,880.32	2,648	2,880			
1958	2,619.55	2,391	2,620			
1959	13,143.81	11,914	13,144			
1960	21,772.61	19,595	21,773			
1961	5,136.41	4,590	5,136			
1962	11,123.96	9,866	11,124			
1963	27,181.94	23,932	27,182			
1964	25,412.37	22,210	25,412			
1965	44,668.34	38,742	44,668			
1966	40,105.25	34,508	40,105			
1967	46,459.43	39,656	46,160	300	6.59	46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1968	40,660.77	34,426	40,072	589	6.90	85
1969	46,303.32	38,874	45,249	1,054	7.22	146
1970	37,700.72	31,375	36,521	1,180	7.55	156
1971	16,323.27	13,461	15,669	655	7.89	83
1972	17,258.15	14,098	16,410	848	8.24	103
1973	15,478.85	12,524	14,578	901	8.59	105
1974	23,324.67	18,680	21,744	1,581	8.96	176
1975	7,669.04	6,077	7,074	595	9.34	64
1976	8,281.22	6,491	7,556	726	9.73	75
1977	4,676.10	3,623	4,217	459	10.13	45
1978	8,780.76	6,722	7,824	956	10.55	91
1979	17,137.24	12,960	15,085	2,052	10.97	187
1980	98,738.25	73,702	85,789	12,949	11.41	1,135
1981	107,184.56	78,935	91,880	15,304	11.86	1,290
1982	81,954.72	65,638	76,403	5,552	11.25	494
1983	55,987.72	44,348	51,621	4,367	11.61	376
1984	108,836.50	85,197	99,169	9,667	12.00	806
1985	78,804.76	60,932	70,925	7,880	12.39	636
1986	100,528.92	76,714	89,295	11,234	12.81	877
1987	88,930.61	66,938	77,916	11,015	13.22	833
1988	201,347.68	148,574	172,940	28,407	13.94	2,038
1989	181,545.13	131,947	153,586	27,959	14.38	1,944
1990	168,501.06	120,512	140,276	28,225	14.83	1,903
1991	258,735.87	181,943	211,782	46,954	15.30	3,069
1992	306,750.24	211,934	246,691	60,059	15.77	3,808
1993	257,684.35	174,762	203,423	54,261	16.25	3,339
1994	299,150.67	198,935	231,561	67,590	16.75	4,035
1995	383,234.14	249,639	290,580	92,654	17.26	5,368
1996	263,349.91	167,886	195,419	67,930	17.77	3,823
1997	601,487.19	374,847	436,322	165,165	18.29	9,030
1998	655,375.22	398,730	464,122	191,253	18.83	10,157
1999	630,558.78	374,047	435,391	195,168	19.37	10,076
2000	507,499.26	293,182	341,264	166,235	19.92	8,345
2001	180,182.92	101,227	117,828	62,355	20.48	3,045
2002	499,993.98	273,947	318,875	181,119	20.83	8,695
2003	1,054,633.08	560,116	651,976	402,657	21.41	18,807
2004	899,395.97	462,110	537,897	361,499	22.00	16,432
2005	519,022.38	257,539	299,776	219,247	22.59	9,705
2006	908,049.52	434,138	505,337	402,712	23.20	17,358
2007	467,928.82	216,043	251,474	216,455	23.61	9,168
2008	725,370.17	323,950	377,078	348,292	24.17	14,410

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2009	490,205.55	210,396	244,901	245,304	24.60	9,972
2010	547,246.13	224,097	260,849	286,397	25.24	11,347
2011	966,815.36	376,478	438,221	528,595	25.87	20,433
2012	441,767.81	163,631	190,467	251,301	26.34	9,541
2013	339,500.65	118,622	138,076	201,425	27.00	7,460
2014	367,771.53	121,144	141,012	226,760	27.48	8,252
2015	392,846.52	121,311	141,206	251,640	27.98	8,994
2016	376,840.13	108,342	126,110	250,730	28.50	8,798
2017	892,410.83	237,024	275,896	616,515	29.03	21,237
2018	1,059,178.78	257,592	299,837	759,341	29.56	25,688
2019	554,308.91	122,502	142,592	411,716	29.96	13,742
2020	67,603.02	13,331	15,517	52,086	30.52	1,707
2021	1,282.37	223	260	1,023	30.95	33
2022	9,401.11	1,406	1,637	7,765	31.26	248
2023	741.59	92	107	635	31.60	20
2024	58,212.26	5,763	6,708	51,504	31.84	1,618
2025	801.45	59	69	733	31.75	23
2026	1,001,471.32	45,667	53,156	948,315	31.39	30,211
2027	1,236,609.04	20,528	23,895	1,212,714	29.62	40,942
	19,993,627.77	8,778,887	10,213,070	9,780,558		392,630
	42,670,640.79	19,107,009	22,284,010	20,386,631		797,604

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 1.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1966	1,968.69	1,694	1,746	223	6.28	36
1967	207.34	177	182	25	6.59	4
1968	820.82	695	716	105	6.90	15
1969	4,348.68	3,651	3,763	586	7.22	81
1970	585.40	487	502	83	7.55	11
1971	1,925.29	1,588	1,637	289	7.89	37
1972	16,780.77	13,708	14,127	2,653	8.24	322
2004	19,260.94	9,896	10,199	9,062	22.00	412
2005	22,925.98	11,376	11,724	11,202	22.59	496
	68,823.91	43,272	44,596	24,228		1,414

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1   2.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,017	2,074	201	5.11	39
1956	989.22	871	896	93	5.37	17
1957	545.83	478	492	54	5.63	10
1958	236.59	206	212	25	5.90	4
1959	739.15	638	656	83	6.18	13
1960	6,231.82	5,337	5,489	743	6.46	115
1961	5,465.73	4,647	4,779	687	6.74	102
1962	1,776.66	1,499	1,542	235	7.03	33
1963	1,519.13	1,272	1,308	211	7.33	29
1964	1,895.48	1,575	1,620	276	7.62	36
1965	611.14	503	517	94	7.93	12
1966	1,500.19	1,225	1,260	240	8.24	29
1967	7,810.50	6,325	6,505	1,306	8.56	153
1968	5,156.86	4,139	4,257	900	8.88	101
1969	2,743.23	2,182	2,244	499	9.21	54
1970	1,104.82	871	896	209	9.54	22
1971	31,924.90	24,908	25,616	6,309	9.89	638
1972	2,029.09	1,567	1,612	418	10.24	41
1973	5,741.28	4,388	4,513	1,229	10.61	116
1974	677.56	512	527	151	10.98	14
1975	501.75	375	386	116	11.36	10
1976	3,733.18	2,758	2,836	897	11.76	76
1977	1,421.54	1,037	1,066	355	12.16	29
1978	182.88	132	136	47	12.57	4
1979	5,235.99	3,723	3,829	1,407	13.00	108
1980	17,091.10	11,987	12,328	4,764	13.44	354
1981	121,509.06	84,003	86,389	35,120	13.89	2,528
1982	95,200.74	74,095	76,200	19,001	12.89	1,474
1983	6,768.10	5,211	5,359	1,409	13.22	107
1984	6,649.28	5,061	5,205	1,445	13.57	106
1985	25,257.56	18,994	19,534	5,724	13.93	411
1986	23,743.92	17,533	18,031	5,713	14.61	391
1987	25,830.88	18,818	19,353	6,478	15.00	432
1988	26,270.40	18,870	19,406	6,864	15.39	446
1989	52,802.47	37,363	38,424	14,378	15.81	909
1990	55,497.04	38,659	39,757	15,740	16.22	970
1991	30,826.21	21,119	21,719	9,107	16.66	547
1992	56,752.96	38,212	39,297	17,456	17.10	1,021
1993	45,455.69	30,046	30,899	14,556	17.56	829
1994	30,338.27	19,671	20,230	10,108	18.03	561

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	14,408	14,817	7,861	18.51	425
1996	22,335.06	13,890	14,285	8,050	19.00	424
1997	8,544.26	5,195	5,343	3,202	19.50	164
1998	8,784.27	5,216	5,364	3,420	20.01	171
1999	13,041.26	7,552	7,767	5,275	20.53	257
2000	2,551.99	1,446	1,487	1,065	20.83	51
2004	347.18	175	180	167	22.83	7
2005	3,317.00	1,616	1,662	1,655	23.41	71
2006	3,670.43	1,732	1,781	1,889	23.79	79
2010	54.74	22	23	32	25.60	1
2012	115,202.00	42,498	43,705	71,497	26.52	2,696
2013	22,348.33	7,809	8,031	14,318	27.00	530
2014	10,178.04	3,367	3,463	6,715	27.31	246
2015	1,657.77	514	529	1,129	27.82	41
2017	320.08	86	88	232	28.41	8
2018	4,740.95	1,176	1,209	3,532	28.81	123
2019	1,261.22	285	293	968	29.09	33
2024	123,717.60	13,164	13,538	110,180	29.39	3,749
2025	103,838.99	8,255	8,489	95,349	28.95	3,294
	1,180,774.45	641,374	659,589	521,185		25,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 2.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	285	291			
1990	10,556.06	10,263	10,556			
1991	4,510.10	4,349	4,510			
1992	3,050.56	2,914	3,051			
1993	5,858.48	5,558	5,858			
1994	335.37	316	335			
1997	104.02	95	104			
	24,705.16	23,780	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 AS OF SEPTEMBER 30, 2027

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 40-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	30,073	30,126			
1954	5,517.65	5,478	5,518			
1955	601.79	594	602			
1956	8,337.58	8,175	8,338			
1957	1,905.18	1,856	1,905			
1958	651.12	630	651			
1959	15,785.61	15,162	15,786			
1960	2,005.39	1,912	2,005			
1961	1,960.14	1,856	1,960			
1962	288.11	271	288			
1963	1,039.65	971	1,040			
1964	5,769.25	5,355	5,769			
1965	1,751.72	1,616	1,752			
1966	3,912.12	3,588	3,912			
1967	4,863.78	4,435	4,864			
1968	8,062.42	7,307	8,062			
1969	1,581.42	1,424	1,581			
1970	2,285.43	2,045	2,285			
1971	10,974.98	9,762	10,975			
1972	4,046.99	3,576	4,047			
1974	1,652.12	1,440	1,652			
1975	8,480.27	7,338	8,480			
1976	7,949.17	6,828	7,949			
1977	2,458.86	2,096	2,459			
1978	1,265.56	1,070	1,266			
1979	752.79	631	753			
1980	1,718.37	1,427	1,718			
1981	10,162.67	8,359	10,163			
1982	12,027.61	10,450	12,028			
1983	1,755.64	1,507	1,756			
1984	30,831.09	26,268	30,831			
1985	13,068.42	10,988	13,068			
1986	19,569.87	16,306	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	19,461	23,587			
1988	13,276.05	10,787	13,276			
1989	15,968.66	12,826	15,937	32	9.37	3
1990	33,323.13	26,315	32,697	626	9.92	63
1991	26,014.16	20,275	25,192	822	10.26	80
1992	15,045.39	11,508	14,299	746	10.83	69
1993	23,968.53	17,979	22,339	1,629	11.41	143
1994	51,100.60	37,722	46,870	4,230	11.79	359
1995	69,990.02	50,561	62,823	7,167	12.39	578
1996	45,414.72	32,217	40,030	5,384	12.80	421
1997	84,495.34	58,530	72,725	11,771	13.42	877
1998	75,399.07	50,947	63,303	12,096	14.04	862
1999	119,656.29	79,093	98,275	21,382	14.49	1,476
2000	199,968.82	128,600	159,788	40,181	15.12	2,657
2001	116,038.59	72,501	90,084	25,955	15.76	1,647
2002	42,457.03	25,835	32,101	10,356	16.24	638
2003	222,013.40	130,832	162,562	59,452	16.90	3,518
2004	109,705.10	62,488	77,643	32,062	17.57	1,825
2005	70,405.76	38,850	48,272	22,134	18.07	1,225
2006	85,043.37	45,175	56,131	28,912	18.75	1,542
2007	37,304.93	19,037	23,654	13,651	19.43	703
2008	97,908.80	48,494	60,255	37,654	19.87	1,895
2009	42,499.78	20,204	25,104	17,396	20.41	852
2011	14,980.73	6,451	8,016	6,965	21.82	319
2013	30,446.98	11,743	14,591	15,856	23.09	687
2018	12,429.20	3,294	4,093	8,336	26.34	316
2019	31,358.25	7,517	9,340	22,018	26.96	817
2020	191,812.76	41,010	50,956	140,857	27.59	5,105
2022	92,398.23	14,784	18,369	74,029	28.87	2,564
2023	200,050.99	26,567	33,010	167,041	29.40	5,682
2024	76,548.71	8,038	9,987	66,561	29.83	2,231
2025	66,450.74	5,064	6,292	60,159	30.29	1,986
	2,602,976.26	1,388,256	1,687,515	915,461		41,140
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	433	461			
1976	21,500.00	18,468	21,500			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1984	1,544.96	1,316	1,545			
1987	5,496.89	4,535	5,497			
1988	2,425.60	1,971	2,426			
1997	821.60	569	805	17	13.42	1
2008	85,066.24	42,133	59,575	25,491	19.87	1,283
	117,316.10	69,425	91,808	25,508		1,284
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1914	0.25		0			
1919	46.40	46	46			
1920	65.00	65	65			
1924	288.57	289	289			
1926	8.25	8	8			
1927	265.80	266	266			
1928	32.00	32	32			
1929	401.84	402	402			
1930	576.33	576	576			
1931	862.24	862	862			
1932	179.53	180	180			
1935	339.96	340	340			
1936	180.10	180	180			
1937	702.11	702	702			
1938	70.20	70	70			
1939	114.20	114	114			
1941	93.19	93	93			
1946	107.86	108	108			
1947	228.20	228	228			
1950	115.54	116	116			
1951	399.62	400	400			
1953	526.32	525	526			
1954	866.71	860	867			
1955	3,485.13	3,440	3,485			
1956	166.98	164	167			
1957	807.41	786	807			
1958	3,980.48	3,850	3,980			
1959	3,557.12	3,417	3,557			
1960	940.90	897	941			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1961	2,160.12	2,045	2,160			
1962	2,440.64	2,295	2,441			
1963	1,463.53	1,367	1,464			
1964	852.14	791	852			
1965	4,391.44	4,052	4,391			
1966	7,725.03	7,086	7,725			
1967	9,375.01	8,548	9,375			
1968	1,802.13	1,633	1,802			
1969	4,312.49	3,884	4,312			
1970	727.19	651	727			
1971	12,970.95	11,538	12,971			
1972	4,161.73	3,677	4,162			
1973	5,521.13	4,846	5,521			
1974	4,072.92	3,550	4,073			
1975	1,691.94	1,464	1,690	2	5.39	
1976	2,859.26	2,456	2,835	24	5.64	4
1977	9,079.27	7,738	8,933	146	5.91	25
1978	8,076.46	6,827	7,881	195	6.19	32
1979	16,025.59	13,429	15,503	522	6.48	81
1980	16,463.34	13,673	15,785	678	6.78	100
1981	18,913.59	15,556	17,959	955	7.10	135
1982	17,303.36	15,033	17,303			
1983	24,489.09	21,021	24,269	220	7.30	30
1984	30,607.35	26,077	30,106	502	7.51	67
1985	47,810.95	40,199	46,410	1,401	8.00	175
1986	41,095.26	34,241	39,531	1,564	8.26	189
1987	31,108.85	25,668	29,634	1,475	8.53	173
1988	67,276.33	54,662	63,107	4,169	9.06	460
1989	73,855.80	59,321	68,486	5,370	9.37	573
1990	72,040.64	56,890	65,679	6,361	9.92	641
1991	46,648.02	36,357	41,974	4,674	10.26	456
1992	72,629.85	55,555	64,138	8,492	10.83	784
1993	50,628.58	37,976	43,843	6,785	11.41	595
1994	79,302.27	58,541	67,585	11,717	11.79	994
1995	207,257.72	149,723	172,855	34,403	12.39	2,777
1996	83,557.81	59,276	68,434	15,124	12.80	1,182
1997	20,844.66	14,439	16,670	4,175	13.42	311
1998	283,838.00	191,789	221,420	62,418	14.04	4,446
1999	62,321.83	41,195	47,560	14,762	14.49	1,019
2000	24,248.93	15,594	18,003	6,246	15.12	413
2006	20,518.49	10,899	12,583	7,936	18.75	423

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2010	4,783.98	2,168	2,503	2,281	21.11	108
2014	897.06	326	376	521	23.67	22
2016	116,605.62	36,742	42,419	74,187	25.00	2,967
2017	219,792.43	63,696	73,537	146,256	25.73	5,684
2018	159,592.89	42,292	48,826	110,767	26.34	4,205
2019	186,196.01	44,631	51,526	134,670	26.96	4,995
2020	386,652.62	82,666	95,438	291,215	27.59	10,555
2022	1,515.12	242	279	1,236	28.87	43
	2,587,913.66	1,413,341	1,626,466	961,448		44,664
	5,308,206.02	2,871,022	3,405,789	1,902,417		87,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.8 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	10,727	10,727			
2001	13,978.74	13,979	13,979			
2002	7,564.41	7,564	7,564			
2003	93,599.07	90,791	91,290	2,309	0.75	2,309
	1,490,664.11	1,487,856	1,488,355	2,309		2,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1950	1,418.30	1,120	1,092	326	16.29	20
1951	3,057.27	2,409	2,350	708	16.35	43
1952	6,785.09	5,331	5,199	1,586	16.41	97
1953	9,470.29	7,420	7,237	2,234	16.47	136
1954	148,376.60	115,944	113,081	35,296	16.52	2,137
1955	623.35	486	474	149	16.58	9
1956	572.21	445	434	138	16.63	8
1957	2,308.79	1,788	1,744	565	16.69	34
1958	1,215.66	939	916	300	16.74	18
1959	1,679.61	1,293	1,261	419	16.79	25
1960	3,752.59	2,879	2,808	945	16.84	56
1961	12,080.86	9,237	9,009	3,072	16.89	182
1962	8,890.78	6,775	6,608	2,283	16.93	135
1963	6,367.07	4,835	4,716	1,651	16.98	97
1964	8,268.08	6,256	6,102	2,167	17.02	127
1965	4,342.79	3,274	3,193	1,150	17.07	67
1966	268.19	201	196	72	17.11	4
1967	378.60	283	276	103	17.15	6
1968	1,406.73	1,048	1,022	385	17.19	22
1969	5,978.81	4,436	4,326	1,652	17.23	96
1970	2,406.17	1,778	1,734	672	17.27	39
1971	1,189.68	875	853	336	17.31	19
1972	486.10	356	347	139	17.34	8
1973	2,639.33	1,924	1,876	763	17.38	44
1978	1,473.74	1,047	1,021	453	17.54	26
1980	5,454.93	3,831	3,736	1,719	17.60	98
1983	13,725.72	9,839	9,596	4,130	17.48	236
1985	11,458.12	8,085	7,885	3,573	17.63	203
1988	48,662.92	33,616	32,786	15,877	17.57	904
1989	7,809.36	5,347	5,215	2,594	17.61	147
1990	115,039.08	77,996	76,070	38,969	17.69	2,203
1992	44,945.57	29,943	29,204	15,742	17.66	891
1994	1,632,881.06	1,064,149	1,037,872	595,010	17.77	33,484
1995	21,056.06	13,581	13,246	7,810	17.75	440
1996	2,152.61	1,372	1,338	814	17.77	46
1998	24,719.58	15,400	15,020	9,700	17.70	548
2000	8,019.38	4,852	4,732	3,287	17.79	185
2001	23,252.05	13,856	13,514	9,738	17.80	547
2002	45,412.44	26,603	25,946	19,466	17.85	1,091
2003	132,431.24	76,439	74,551	57,880	17.76	3,259

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2004	70,857.23	40,034	39,045	31,812	17.90	1,777
2005	58,347.86	32,325	31,527	26,821	17.91	1,498
2012	72,929.76	33,912	33,075	39,855	17.83	2,235
2014	121,308.92	52,236	50,946	70,363	17.85	3,942
2015	9,229.51	3,795	3,701	5,528	17.90	309
2016	79,291.86	31,003	30,237	49,054	17.91	2,739
2018	20,342.64	7,055	6,881	13,462	17.90	752
2021	3,870.88	1,034	1,008	2,862	17.83	161
2022	84,995.42	20,101	19,605	65,391	17.76	3,682
2023	1,246,040.94	252,323	246,092	999,949	17.72	56,431
2024	348,224.88	57,666	56,242	291,983	17.64	16,552
2025	105,549.28	13,173	12,848	92,702	17.54	5,285
2026	2,681,676.48	213,461	208,190	2,473,487	17.33	142,729
2027	2,386,312.86	69,203	67,494	2,318,819	16.71	138,768
	9,661,435.33	2,394,609	2,335,478	7,325,957		424,597
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1950	663.78	654	638	26	0.99	26
1951	818.32	806	786	32	0.99	32
1955	797,824.96	785,538	766,140	31,685	0.99	31,685
1956	1,042.86	1,027	1,002	41	0.99	41
1957	10,205.79	10,045	9,797	409	0.99	409
1958	2,472.20	2,433	2,373	99	0.99	99
1959	5,162.34	5,079	4,954	209	0.99	209
1960	4,927.91	4,847	4,727	201	1.00	201
1961	537,246.65	528,296	515,250	21,996	1.00	21,996
1962	337.70	332	324	14	1.00	14
1963	276.86	272	265	12	1.00	12
1966	3,845.74	3,777	3,684	162	1.00	162
1967	2,780.90	2,731	2,664	117	1.00	117
1969	863.58	848	827	37	1.00	37
1970	8,005.15	7,855	7,661	344	1.00	344
1971	18,339.63	17,990	17,546	794	1.00	794
1972	3,377.17	3,312	3,230	147	1.00	147
1973	2,851.84	2,796	2,727	125	1.00	125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5
PROBABLE RETIREMENT YEAR.. 9-2028
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1974	1,209,064.72	1,184,883	1,155,624	53,441	1.00	53,441
1975	22,680.36	22,219	21,670	1,010	1.00	1,010
1976	32,687.24	32,012	31,222	1,466	1.00	1,466
1977	35,120.54	34,382	33,533	1,588	1.00	1,588
1978	14,226.60	13,922	13,578	648	1.00	648
1979	147,786.61	144,565	140,995	6,791	1.00	6,791
1980	458,900.86	448,713	437,633	21,268	1.00	21,268
1981	57,250.91	55,956	54,574	2,677	1.00	2,677
1982	38,492.04	37,622	36,693	1,799	1.05	1,713
1983	2,906.83	2,843	2,773	134	1.00	134
1984	89,508.75	87,486	85,326	4,183	1.00	4,183
1985	30,566.50	29,833	29,096	1,470	1.04	1,413
1986	139,715.34	136,586	133,213	6,502	0.95	6,502
1987	3,321.78	3,235	3,155	167	1.07	156
1988	2,087.03	2,032	1,982	105	1.07	98
1989	961,772.17	938,113	914,948	46,825	0.96	46,825
1990	708,583.10	688,884	671,873	36,710	1.07	34,308
1991	55,190.91	53,618	52,294	2,897	1.06	2,733
1992	344,198.58	334,871	326,602	17,597	0.98	17,597
1993	36,928.07	35,920	35,033	1,895	0.96	1,895
1994	335,214.50	325,460	317,423	17,791	1.00	17,791
1995	34,488.45	33,478	32,651	1,837	0.97	1,837
1996	43,259.00	41,909	40,874	2,385	1.01	2,361
1997	10,198.52	9,872	9,628	570	1.00	570
1998	247,376.09	239,510	233,596	13,780	0.96	13,780
2000	1,456,245.66	1,404,695	1,370,008	86,238	1.00	86,238
2001	375,274.89	361,540	352,612	22,663	1.00	22,663
2002	173,333.42	166,747	162,629	10,704	1.00	10,704
2003	199,964.75	192,026	187,284	12,681	1.00	12,681
2004	200,000.60	191,581	186,850	13,150	1.02	12,892
2005	507,153.85	485,245	473,263	33,891	1.00	33,891
2006	72,579.79	69,248	67,538	5,042	1.02	4,943
2007	744,341.85	709,953	692,422	51,920	0.98	51,920
2008	546,752.51	520,290	507,442	39,310	0.99	39,310
2009	132,073.30	125,338	122,243	9,830	0.99	9,830
2010	92,064.49	87,167	85,015	7,050	0.98	7,050
2011	74,956.19	70,624	68,880	6,076	1.01	6,016
2012	249,051.61	233,934	228,157	20,894	1.00	20,894
2013	35,934.67	33,606	32,776	3,159	1.00	3,159
2014	290,643.52	270,734	264,049	26,595	0.99	26,595

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5 PROBABLE RETIREMENT YEAR.. 9-2028 NET SALVAGE PERCENT.. 0						
2015	382,288.92	354,076	345,333	36,956	1.00	36,956
2016	807,917.85	743,284	724,930	82,988	1.00	82,988
2017	171,950.77	157,077	153,198	18,753	0.99	18,753
2018	1,011,279.50	915,612	893,002	118,277	0.99	118,277
2019	2,119,266.30	1,896,743	1,849,906	269,361	1.00	269,361
2020	9,673.03	8,539	8,328	1,345	1.00	1,345
2021	237,128.18	205,614	200,537	36,592	1.00	36,592
2022	1,975,968.59	1,672,460	1,631,161	344,808	1.00	344,808
2023	1,261,950.19	1,033,032	1,007,523	254,427	1.00	254,427
2024	483,485.27	376,152	366,863	116,622	1.00	116,622
2025	3,069,083.76	2,193,781	2,139,609	929,475	1.00	929,475
2026	471,640.10	283,173	276,180	195,460	1.00	195,460
	23,614,572.44	21,078,833	20,558,321	3,056,251		3,053,085
UGI-GAS - BETHLEHEM SERVICE BUILDING INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 3-2075 NET SALVAGE PERCENT.. 0						
1969	6,798.01	3,791	3,697	3,101	36.14	86
1970	3,383.06	1,869	1,823	1,560	36.39	43
1989	25,957.50	13,106	12,782	13,175	37.51	351
1992	58,567.66	28,282	27,584	30,984	37.74	821
1994	10,549.87	4,911	4,790	5,760	38.18	151
2002	4,127.48	1,626	1,586	2,542	38.85	65
2005	2,644.58	959	935	1,709	39.10	44
2010	2,788.23	859	838	1,950	39.32	50
2011	36,615.99	10,816	10,549	26,067	39.36	662
2014	167,443.92	42,732	41,677	125,767	39.41	3,191
2015	204,441.65	49,066	47,854	156,587	39.58	3,956
2016	539,847.11	121,682	118,677	421,170	39.52	10,657
2018	842,885.66	164,194	160,139	682,746	39.28	17,382
2019	4,975.51	888	866	4,109	39.12	105
2021	103,857.62	14,852	14,485	89,372	38.95	2,295
2022	24,312.57	3,022	2,947	21,365	38.75	551

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

UGI-GAS - BETHLEHEM SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2075
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2023	14,599,888.58	1,530,068	1,492,285	13,107,603	38.42	341,166
2024	12,255,071.05	1,034,328	1,008,787	11,246,284	37.99	296,033
2025	1,920,001.92	120,576	117,599	1,802,403	37.34	48,270
	30,814,157.97	3,147,627	3,069,901	27,744,257		725,879

UGI-GAS - LEBANON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1933	657.93	559	545	113	12.47	9
1992	1,969,044.37	1,409,048	1,374,253	594,791	14.01	42,455
1993	15,226.14	10,795	10,528	4,698	14.06	334
1994	10,056.65	7,056	6,882	3,175	14.14	225
2000	1,880.00	1,235	1,205	675	14.24	47
2001	34,203.52	22,178	21,630	12,573	14.23	884
2021	22,887.76	7,187	7,010	15,878	14.20	1,118
2022	3,729.30	1,042	1,016	2,713	14.19	191
2023	23,764.21	5,732	5,590	18,174	14.16	1,283
2024	18,478.82	3,666	3,575	14,903	14.14	1,054
2025	79,939.97	12,071	11,773	68,167	14.06	4,848
	2,179,868.67	1,480,569	1,444,008	735,861		52,448

UGI-GAS - STONE RIDGE SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2059
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2009	4,566,421.06	1,790,950	1,746,725	2,819,696	28.67	98,350
2011	167,660.30	61,129	59,619	108,041	28.75	3,758
2021	83,191.47	15,465	15,083	68,108	28.47	2,392
2022	1,276,178.42	207,762	202,632	1,073,547	28.28	37,961
2023	117,038.23	16,116	15,718	101,320	28.18	3,595

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2059 NET SALVAGE PERCENT.. 0						
2024	86,972.30	9,680	9,441	77,531	27.95	2,774
2025	115,732.05	9,606	9,369	106,363	27.62	3,851
2027	2,665,410.93	51,176	49,912	2,615,499	25.54	102,408
	9,078,604.76	2,161,884	2,108,499	6,970,106		255,089
UGI-GAS - GAS TRAINING CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 9-2071 NET SALVAGE PERCENT.. 0						
2021	31,183,853.56	4,683,815	4,568,155	26,615,699	36.79	723,449
2022	3,002,042.24	391,466	381,799	2,620,243	36.69	71,416
2023	29,706.91	3,274	3,193	26,514	36.32	730
2024	21,138.08	1,873	1,827	19,311	36.02	536
2025	30,709.16	2,027	1,977	28,732	35.38	812
	34,267,449.95	5,082,455	4,956,951	29,310,499		796,943
UGI-GAS - HAZLETON INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 9-2071 NET SALVAGE PERCENT.. 0						
2027	8,394,171.24	129,270		8,394,171	31.97	262,564
	8,394,171.24	129,270		8,394,171		262,564
UGI-GAS - WELLSBORO INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 9-2071 NET SALVAGE PERCENT.. 0						
2026	5,893,983.14	245,779		5,893,983	34.47	170,989
2027	238,290.00	3,670		238,290	31.97	7,454
	6,132,273.14	249,449		6,132,273		178,443

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
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			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	233	233			
1953	27,799.96	27,744	27,024	776	0.08	776
1954	20,454.90	20,307	19,780	675	0.29	675
1955	3,292.27	3,249	3,165	128	0.52	128
1957	1,355.54	1,320	1,286	70	1.04	67
1958	5,763.15	5,574	5,429	334	1.31	255
1959	1,958.52	1,881	1,832	126	1.58	80
1960	3,574.90	3,409	3,321	254	1.86	137
1961	649.28	615	599	50	2.14	23
1962	9,412.34	8,843	8,613	799	2.42	330
1963	12,936.88	12,064	11,751	1,186	2.70	439
1964	3,052.55	2,824	2,751	302	2.99	101
1966	2,516.15	2,292	2,233	284	3.57	80
1967	1,274.89	1,152	1,122	153	3.86	40
1968	419.83	376	366	54	4.15	13
1970	731.03	644	627	104	4.74	22
1971	10,643.95	9,303	9,062	1,582	5.04	314
1972	1,090.13	945	920	170	5.34	32
1975	164.27	139	135	29	6.27	5

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1976	24,200.07	20,213	19,688	4,512	6.59	685
1977	7,165.00	5,924	5,770	1,395	6.93	201
1978	8,046.84	6,584	6,413	1,634	7.27	225
1979	4,081.97	3,303	3,217	865	7.63	113
1980	13,629.88	10,904	10,621	3,009	8.00	376
1983	369.74	311	303	67	8.38	8
1985	27,096.76	22,209	21,633	5,464	9.30	588
1986	5,526.05	4,490	4,373	1,153	9.51	121
1988	338.67	268	261	78	10.26	8
1989	19,959.70	15,575	15,171	4,789	10.77	445
1990	1,194.94	917	893	302	11.29	27
1991	5,163.03	3,912	3,810	1,353	11.60	117
1992	7,676.31	5,710	5,562	2,115	12.14	174
1994	38,494.90	27,647	26,929	11,566	13.05	886
1995	28,542.82	20,160	19,637	8,906	13.41	664
1997	46,847.50	31,744	30,920	15,927	14.39	1,107
1998	39,421.11	26,057	25,381	14,040	15.00	936
1999	72,667.26	47,008	45,788	26,879	15.42	1,743
2000	38,962.96	24,527	23,890	15,073	16.04	940
2001	110,913.42	68,123	66,355	44,559	16.49	2,702
2002	39,331.76	23,438	22,830	16,502	17.12	964
2003	35,150.00	20,373	19,844	15,306	17.59	870
2004	52,683.27	29,518	28,752	23,931	18.24	1,312
2005	302,659.69	164,314	160,049	142,611	18.73	7,614
2006	139,043.00	72,984	71,090	67,953	19.23	3,534
2007	78,002.02	39,485	38,460	39,542	19.75	2,002
2011	148,951.37	63,900	62,241	86,710	21.96	3,949
2012	1,935.54	789	769	1,167	22.52	52
2013	5,265.73	2,031	1,978	3,287	23.09	142
2014	187,584.86	68,375	66,600	120,985	23.54	5,140
2015	20,002.66	6,825	6,648	13,355	24.13	553
2016	52,555.80	16,681	16,248	36,308	24.73	1,468
2017	28,421.86	8,356	8,139	20,283	25.21	805
2018	276,078.65	74,486	72,553	203,526	25.71	7,916
2019	737,164.05	180,458	175,774	561,390	26.22	21,411
2020	469,675.04	102,859	100,189	369,486	26.75	13,813
2021	305,923.54	59,043	57,510	248,413	27.17	9,143
2022	4,000.00	664	647	3,353	27.61	121

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2023	4,502.00	624	608	3,894	27.97	139
2024	174,756.78	19,328	18,826	155,930	28.15	5,539
2025	11,517.54	935	911	10,607	28.27	375
	3,754,319.25	1,475,456	1,439,022	2,315,297		102,445
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,411.50	75,710	90,054	10,358	18.00	575
1961	86,436.52	64,935	77,237	9,199	18.06	509
1962	140,444.44	105,134	125,052	15,392	18.11	850
1963	9,434.86	7,036	8,369	1,066	18.17	59
1964	3,671.75	2,728	3,245	427	18.22	23
1965	476.79	353	420	57	18.27	3
1966	296.05	218	259	37	18.32	2
1967	856.55	629	748	108	18.37	6
1968	3,554.78	2,597	3,089	466	18.42	25
1969	658.45	479	570	89	18.46	5
1970	2,315.32	1,677	1,995	321	18.51	17
1971	74,528.08	53,726	63,905	10,623	18.55	573
1972	5,258.19	3,773	4,488	770	18.59	41
1973	5,840.21	4,169	4,959	881	18.64	47
1974	1,073.37	762	906	167	18.68	9
1975	20,035.73	14,154	16,836	3,200	18.72	171
1976	98,030.00	68,892	81,944	16,086	18.75	858
1977	261,557.32	182,758	217,383	44,174	18.79	2,351
1978	14,809.44	10,288	12,237	2,572	18.83	137
1979	31,206.19	21,550	25,633	5,573	18.86	295
1980	50,079.98	34,365	40,876	9,204	18.90	487
1981	48,797.03	33,272	39,576	9,221	18.93	487
1982	16,044.38	11,326	13,472	2,573	18.85	136
1983	15,867.03	11,164	13,279	2,588	18.64	139
1984	47,451.19	33,040	39,300	8,151	18.86	432
1985	68,532.32	47,486	56,483	12,050	18.73	643
1986	219,686.96	151,342	180,015	39,672	18.63	2,129
1987	95,434.84	64,915	77,214	18,221	18.92	963
1988	78,704.24	53,133	63,199	15,505	18.89	821
1989	133,439.37	89,324	106,247	27,192	18.89	1,439

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5 PROBABLE RETIREMENT YEAR.. 12-2047 NET SALVAGE PERCENT.. 0						
1990	1,470.19	975	1,160	310	18.93	16
1991	12,720.31	8,346	9,927	2,793	19.00	147
1992	107,988.13	70,419	83,760	24,228	18.81	1,288
1993	238,332.48	153,462	182,537	55,796	18.94	2,946
1994	9,203.68	5,845	6,952	2,251	19.10	118
1995	132,758.96	83,492	99,310	33,449	19.03	1,758
1996	77,419.94	48,147	57,269	20,151	19.00	1,061
1997	4,612,955.08	2,832,816	3,369,516	1,243,439	19.01	65,410
1998	279,913.28	169,487	201,598	78,316	19.06	4,109
1999	84,662.32	50,467	60,028	24,634	19.14	1,287
2000	89,524.70	52,694	62,677	26,847	19.05	1,409
2001	723,658.18	417,913	497,090	226,568	19.20	11,800
2002	42,168.49	23,956	28,495	13,674	19.20	712
2003	180,364.23	100,607	119,668	60,696	19.23	3,156
2004	145,827.87	80,016	95,176	50,652	19.12	2,649
2005	166,648.91	89,357	106,286	60,362	19.24	3,137
2006	139,708.19	73,333	87,227	52,482	19.23	2,729
2007	875,254.94	450,231	535,531	339,724	19.12	17,768
2008	79,132.07	39,811	47,354	31,779	19.26	1,650
2009	54,018.52	26,480	31,497	22,522	19.24	1,171
2010	195,845.69	93,223	110,885	84,961	19.26	4,411
2011	314,356.66	145,233	172,749	141,608	19.21	7,372
2012	49,325.07	22,019	26,191	23,134	19.22	1,204
2013	122,445.69	52,725	62,714	59,732	19.17	3,116
2014	163,675.40	67,614	80,424	83,251	19.18	4,341
2015	94,729.99	37,305	44,373	50,357	19.24	2,617
2016	607,579.20	227,781	270,936	336,643	19.17	17,561
2017	14,859.54	5,257	6,253	8,607	19.18	449
2025	4,021.69	473	563	3,459	18.78	184
2027	293,024.46	7,970	9,480	283,544	17.85	15,885
	11,548,526.74	6,588,389	7,836,613	3,711,914		195,693
PNG - EMPIRE YARD - MINOR STRUCTURES INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 3-2032 NET SALVAGE PERCENT.. 0						
1960	27,374.98	25,471	27,375			
1961	2,250.14	2,092	2,250			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1962	11,395.40	10,585	11,395			
1964	212.41	197	212			
1965	479.69	444	480			
1972	4,846.95	4,452	4,847			
1973	59,338.04	54,434	59,338			
1976	674.99	617	675			
1977	9,114.69	8,312	9,115			
1978	24,124.85	21,965	24,125			
1979	540.75	492	541			
1980	8,726.53	7,919	8,727			
1981	52,430.77	47,492	52,431			
1982	22,292.87	20,275	22,293			
1984	11,417.15	10,369	11,417			
1986	31,130.64	28,123	31,131			
1987	11,362.33	10,244	11,362			
1988	15,773.37	14,177	15,773			
1989	8,654.63	7,746	8,655			
1990	94,337.02	84,337	94,337			
1992	6,049.58	5,374	6,050			
1993	1,598.34	1,412	1,598			
1994	38,859.45	34,239	38,859			
1995	4,586.75	4,023	4,587			
1996	1,532.27	1,341	1,532			
1997	1,129.92	984	1,130			
1998	3,483.10	3,026	3,483			
2001	6,551.41	5,607	6,551			
2002	8,685.69	7,391	8,686			
2003	26,975.97	22,765	26,976			
2004	262,708.52	220,491	262,709			
2005	28,203.02	23,471	28,203			
2008	29,302.79	23,829	29,303			
2010	189,349.18	150,760	189,349			
2011	217,404.63	171,097	217,405			
2014	19,697.18	14,812	19,697			
2016	36,430.01	26,226	36,430			
2020	4,772.90	2,993	4,773			
	1,283,798.91	1,079,584	1,283,799			

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,514	4,180	2,448	23.26	105
2002	3,783,335.80	1,968,091	2,341,062	1,442,274	23.29	61,927
2003	87,794.37	44,705	53,177	34,617	23.37	1,481
2004	116,222.01	57,832	68,792	47,430	23.48	2,020
2005	21,321.99	10,390	12,359	8,963	23.41	383
2006	70,501.63	33,559	39,919	30,583	23.39	1,308
2007	23,909.23	11,087	13,188	10,721	23.42	458
2008	36,082.96	16,396	19,503	16,580	23.42	708
2009	2,440.34	1,074	1,278	1,163	23.52	49
2010	44,187.56	18,868	22,444	21,744	23.48	926
2011	22,823.04	9,415	11,199	11,624	23.50	495
2012	5,700.89	2,262	2,691	3,010	23.56	128
2013	10,921.02	4,165	4,954	5,967	23.52	254
2014	82,583.84	30,102	35,807	46,777	23.54	1,987
2015	2,300.95	800	952	1,349	23.47	57
2016	41,558.96	13,669	16,259	25,300	23.47	1,078
2021	94,830.25	20,654	24,568	70,262	23.35	3,009
2022	973,757.93	186,377	221,697	752,061	23.24	32,361
2023	81,823.98	13,329	15,855	65,969	23.12	2,853
2024	301,308.21	39,773	47,310	253,998	23.02	11,034
2025	136,691.16	13,505	16,064	120,627	22.82	5,286
	5,946,724.53	2,499,567	2,973,257	2,973,468		127,907
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	762,683.33	241,923	287,770	474,913	29.06	16,342
2015	31,548.99	9,503	11,304	20,245	29.00	698
2016	12,659.84	3,595	4,276	8,384	28.99	289
2022	24,906.01	4,015	4,776	20,130	28.63	703
2023	68,924.02	9,401	11,183	57,741	28.50	2,026
2025	6,759.94	554	659	6,101	27.99	218
2027	199,272.09	3,786	4,503	194,769	25.82	7,543
	1,106,754.22	272,777	324,471	782,283		27,819

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 - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	272,316.43	238,005	272,316			
1972	796.73	690	797			
1973	1,410.36	1,211	1,410			
1974	13,493.34	11,486	13,493			
1975	143,221.64	120,772	143,222			
1976	277,802.44	232,034	276,838	964	6.59	146
1978	1,751.96	1,434	1,711	41	7.27	6
1983	1,752.80	1,474	1,753			
1984	8,378.41	6,957	8,300	78	8.83	9
1986	1,491.51	1,212	1,446	45	9.51	5
1987	64,176.33	51,405	61,331	2,845	10.00	284
1988	167,135.29	132,505	158,091	9,044	10.26	881
1989	18,409.44	14,365	17,139	1,271	10.77	118
1990	3,305.80	2,537	3,027	279	11.29	25
1992	910.07	677	808	102	12.14	8
1994	8,521.54	6,120	7,302	1,220	13.05	93
1995	473.03	334	398	75	13.41	6
1996	2,278.47	1,574	1,878	401	14.00	29
1997	23,231.33	15,742	18,782	4,450	14.39	309
1998	20,714.41	13,692	16,336	4,379	15.00	292
1999	4,980.08	3,222	3,844	1,136	15.42	74
2000	408,333.59	257,046	306,681	101,653	16.04	6,337
2001	15,804.48	9,707	11,581	4,223	16.49	256
2002	131,353.77	78,274	93,388	37,965	17.12	2,218
2003	14,163.49	8,209	9,794	4,369	17.59	248
2004	40,679.27	22,793	27,194	13,485	18.24	739
2005	19,902.80	10,805	12,891	7,011	18.73	374
2007	62,923.38	31,852	38,003	24,921	19.75	1,262
2008	2,273.79	1,117	1,333	941	20.18	47
2009	9,242.58	4,361	5,203	4,039	20.71	195
2010	66,070.12	29,718	35,456	30,614	21.41	1,430
2011	411,804.61	176,664	210,777	201,027	21.96	9,154
2012	83,921.29	34,206	40,811	43,110	22.52	1,914
2014	113,808.03	41,483	49,493	64,315	23.54	2,732
2015	183,550.09	62,627	74,720	108,830	24.13	4,510
2016	68,269.86	21,669	25,853	42,417	24.73	1,715
2017	413,544.33	121,582	145,059	268,485	25.21	10,650
2018	668,011.43	180,229	215,031	452,981	25.71	17,619
2019	2,142,813.03	524,561	625,852	1,516,961	26.22	57,855
2020	716,100.44	156,826	187,109	528,992	26.75	19,775
2021	1,695,047.58	327,144	390,314	1,304,733	27.17	48,021

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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 - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2022	2,083,863.55	346,130	412,966	1,670,897	27.61	60,518
2023	786,100.20	108,953	129,991	656,109	27.97	23,458
2024	856,957.60	94,780	113,082	743,876	28.15	26,425
2025	453,918.49	36,858	43,975	409,943	28.27	14,501
2026	279,207.98	14,184	16,923	262,285	28.00	9,367
2027	399,454.46	7,430	8,865	390,590	26.45	14,767
	13,163,671.65	3,566,656	4,242,569	8,921,103		338,372
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1969	2,453.00	2,214	2,453			
1970	872.29	786	872			
1976	342.77	306	343			
1988	1,813.00	1,587	1,813			
1990	11,104.08	9,637	11,104			
1992	1,829.56	1,574	1,830			
1993	164,577.50	141,487	164,578			
1994	8,948.74	7,647	8,949			
1995	553.43	471	551	2	5.63	
1996	6,824.90	5,780	6,764	61	5.65	11
1997	2,764.61	2,325	2,721	44	5.72	8
1999	58,743.84	48,957	57,290	1,454	5.65	257
2000	1,983.26	1,643	1,923	61	5.64	11
2005	3,338.96	2,660	3,113	226	5.68	40
2006	4,214.76	3,323	3,889	326	5.70	57
2008	49,021.21	37,952	44,412	4,609	5.69	810
2010	2,592.10	1,955	2,288	304	5.70	53
2011	12,791.22	9,519	11,139	1,652	5.67	291
2015	244,901.72	168,370	197,028	47,874	5.68	8,429
2016	106,882.55	71,536	83,712	23,171	5.68	4,079
2017	7,718.68	5,009	5,862	1,857	5.68	327
2018	17,640.50	11,027	12,904	4,737	5.70	831
2021	63,475.20	33,832	39,590	23,885	5.70	4,190

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2022	2,400.00	1,180	1,381	1,019	5.69	179
2023	7,122.00	3,147	3,683	3,439	5.68	605
2025	3,950.00	1,208	1,414	2,536	5.68	446
	788,859.88	575,132	671,602	117,258		20,624
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1989	98.04	72	84	14	14.10	1
1992	725,697.35	519,309	606,415	119,282	14.01	8,514
1993	3,021.04	2,142	2,501	520	14.06	37
1994	8,335.20	5,848	6,829	1,506	14.14	107
1995	2,607.47	1,816	2,121	487	14.05	35
1996	9,610.58	6,607	7,715	1,895	14.20	133
1998	1,689.35	1,137	1,328	362	14.23	25
2000	409,804.65	269,119	314,260	95,545	14.24	6,710
2002	77,414.37	49,452	57,747	19,668	14.28	1,377
2003	8,225.76	5,186	6,056	2,170	14.21	153
2004	30,259.16	18,785	21,936	8,323	14.20	586
2005	10,831.15	6,603	7,711	3,121	14.25	219
2006	33,782.73	20,243	23,638	10,144	14.21	714
2009	47,875.20	27,011	31,542	16,334	14.29	1,143
2010	16,675.79	9,192	10,734	5,942	14.25	417
2012	6,475.40	3,372	3,938	2,538	14.26	178
2014	116,736.12	56,734	66,250	50,486	14.28	3,535
2015	37,051.71	17,322	20,227	16,824	14.24	1,181
2016	10,247.50	4,572	5,339	4,909	14.27	344
2018	11,836.77	4,735	5,529	6,308	14.25	443
2019	5,766.44	2,157	2,519	3,248	14.23	228
2021	4,196.38	1,318	1,539	2,657	14.20	187
2022	125,784.49	35,144	41,039	84,746	14.19	5,972
2023	61,310.32	14,788	17,268	44,042	14.16	3,110
2024	53,260.70	10,567	12,339	40,921	14.14	2,894
2025	14,236.24	2,150	2,511	11,726	14.06	834
2027	520,587.47	18,533	21,642	498,946	13.54	36,850
	2,353,417.38	1,113,914	1,300,756	1,052,661		75,927

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2049 NET SALVAGE PERCENT.. 0						
1960	194.87	144	168	27	19.14	1
1969	315.77	225	263	53	19.67	3
1975	1,603.00	1,109	1,295	308	19.96	15
1981	24,351.34	16,229	18,951	5,400	20.21	267
1986	335.90	226	264	72	20.10	4
1987	89.63	60	70	20	19.99	1
1988	23.00	15	18	5	19.92	
1989	2,017.54	1,320	1,541	476	20.23	24
1991	4,553.54	2,922	3,412	1,141	20.25	56
1992	2,593.29	1,645	1,921	672	20.31	33
1994	18,298.16	11,378	13,286	5,012	20.22	248
1995	4,163.94	2,552	2,980	1,184	20.38	58
1996	8,983.16	5,446	6,359	2,624	20.30	129
1997	10,866.50	6,509	7,601	3,266	20.25	161
1999	505,960.16	294,469	343,861	162,099	20.29	7,989
2000	12,093.15	6,920	8,081	4,012	20.37	197
2002	2,259.00	1,249	1,458	801	20.41	39
2003	6,064.38	3,294	3,847	2,218	20.39	109
2008	181,878.28	88,666	103,538	78,340	20.50	3,821
2014	17,755.02	7,047	8,229	9,526	20.51	464
2017	148,587.20	50,401	58,855	89,732	20.46	4,386
2022	15,225.60	3,240	3,783	11,442	20.34	563
2027	237,853.28	6,113	7,138	230,715	18.96	12,169
	1,206,065.71	511,179	596,921	609,145		30,737
CPG - OTHER STRUCTURES SURVIVOR CURVE.. IOWA 40-R2 NET SALVAGE PERCENT.. 0						
1928	12,782.61	12,783	12,783			
1929	2,310.28	2,310	2,310			
1930	369.13	369	369			
1931	762.68	763	763			
1936	351.89	352	352			
1937	626.94	627	627			
1938	53.15	53	53			
1939	413.68	414	414			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1944	17.42	17	17			
1946	1,497.06	1,497	1,497			
1948	136.94	137	137			
1949	3,064.96	3,065	3,065			
1953	104.14	104	104			
1954	3,090.95	3,069	3,091			
1958	9,599.06	9,285	9,599			
1959	25,945.16	24,920	25,945			
1960	1,493.83	1,424	1,494			
1961	1,235.18	1,169	1,235			
1962	579.08	544	579			
1963	705.71	658	706			
1964	816.28	755	816			
1965	1,476.00	1,355	1,476			
1966	99,788.20	90,882	99,788			
1967	22,782.90	20,584	22,783			
1968	4,441.60	3,981	4,442			
1969	1,926.88	1,713	1,927			
1970	1,936.24	1,707	1,936			
1971	4,123.83	3,604	4,124			
1972	2,679.67	2,322	2,680			
1973	3,159.40	2,714	3,159			
1974	12,462.42	10,609	12,425	38	5.95	6
1976	473.34	395	463	11	6.59	2
1977	3,576.03	2,956	3,462	114	6.93	16
1978	413.12	338	396	17	7.27	2
1979	1,277.89	1,034	1,211	67	7.63	9
1980	3,933.34	3,147	3,686	248	8.00	31
1981	4,514.27	3,569	4,180	334	8.38	40
1982	11,172.83	9,454	11,072	101	8.22	12
1983	490.18	412	483	8	8.38	1
1984	12,593.25	10,457	12,247	346	8.83	39
1985	1,004.40	823	964	41	9.30	4
1987	1,752.91	1,404	1,644	109	10.00	11
1988	13,639.92	10,814	12,665	975	10.26	95
1989	1,481.49	1,156	1,354	128	10.77	12
1990	233,015.67	178,816	209,423	23,593	11.29	2,090
1991	43,979.54	33,319	39,022	4,958	11.60	427
1992	17,796.53	13,237	15,503	2,294	12.14	189
1993	111,468.82	81,707	95,692	15,777	12.48	1,264
1994	121,835.57	87,502	102,479	19,356	13.05	1,483

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
1995	38,620.32	27,278	31,947	6,673	13.41	498
1996	709,688.50	490,111	574,000	135,688	14.00	9,692
1997	239,281.07	162,137	189,889	49,392	14.39	3,432
1998	245,720.68	162,421	190,222	55,499	15.00	3,700
1999	78,739.32	50,936	59,654	19,085	15.42	1,238
2000	173,336.88	109,116	127,793	45,544	16.04	2,839
2001	48,215.22	29,614	34,683	13,532	16.49	821
2002	58,565.99	34,899	40,872	17,694	17.12	1,034
2003	622,747.11	360,944	422,724	200,023	17.59	11,371
2004	745,439.83	417,670	489,160	256,280	18.24	14,050
2005	264,173.90	143,420	167,968	96,206	18.73	5,136
2006	118,413.15	62,155	72,794	45,619	19.23	2,372
2007	185,482.54	93,891	109,962	75,521	19.75	3,824
2008	812,452.52	399,239	467,574	344,878	20.18	17,090
2009	11,761.13	5,549	6,499	5,262	20.71	254
2010	133,654.24	60,118	70,408	63,246	21.41	2,954
2011	71,114.66	30,508	35,730	35,385	21.96	1,611
2012	72,405.65	29,513	34,565	37,841	22.52	1,680
2013	141,124.08	54,432	63,749	77,375	23.09	3,351
2014	263,668.26	96,107	112,557	151,111	23.54	6,419
2015	293,465.57	100,130	117,269	176,197	24.13	7,302
2016	193,313.90	61,358	71,860	121,454	24.73	4,911
2017	115,544.92	33,970	39,784	75,761	25.21	3,005
2018	289,253.61	78,041	91,399	197,855	25.71	7,696
2019	607,274.97	148,661	174,106	433,169	26.22	16,521
2020	518,447.63	113,540	132,974	385,474	26.75	14,410
2021	741,363.06	143,083	167,574	573,789	27.17	21,118
2022	1,581,378.43	262,667	307,626	1,273,752	27.61	46,134
2023	3,880,410.89	537,825	629,881	3,250,530	27.97	116,215
2024	472,644.85	52,275	61,223	411,422	28.15	14,615
2025	2,731,932.29	221,833	259,803	2,472,130	28.27	87,447
2027	1,275,439.93	23,723	27,784	1,247,656	26.45	47,170
	18,540,227.47	5,241,490	6,120,670	12,419,557		485,643
	183,834,899.24	58,648,840	61,262,838	122,572,061		7,154,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1   3.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.3 CNG STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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-S3						
NET SALVAGE PERCENT.. 0						
2026	7,022,613.60	752,824	753,027	6,269,587	12.49	501,969
	7,022,613.60	752,824	753,027	6,269,587		501,969

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 7.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2008	10,904.48	10,632	9,461	1,443	0.50	1,443
2009	196,763.79	182,007	161,966	34,798	1.50	23,199
2010	29,674.64	25,965	23,106	6,569	2.50	2,628
2013	49,177.44	35,654	31,728	17,449	5.50	3,173
2014	164,928.32	111,327	99,069	65,860	6.50	10,132
2015	142,233.63	88,896	79,107	63,126	7.50	8,417
2016	156,448.43	89,958	80,053	76,396	8.50	8,988
2017	694,772.06	364,755	324,591	370,181	9.50	38,966
2018	365,293.03	173,514	154,408	210,885	10.50	20,084
2019	260,157.81	110,567	98,392	161,766	11.50	14,067
2020	246,448.03	92,418	82,242	164,206	12.50	13,136
2021	1,078,784.33	350,605	311,999	766,785	13.50	56,799
2022	104,987.55	28,872	25,693	79,295	14.50	5,469
2023	12,578.55	2,830	2,518	10,060	15.50	649
2024	849.08	149	133	716	16.50	43
2026	50,000.00	3,750	3,337	46,663	18.50	2,522
2027	95,833.33	2,396	2,132	93,701	19.50	4,805
	3,659,834.50	1,674,295	1,489,935	2,169,900		214,520
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	24,417.03	23,807	24,417			
2010	2,239.24	1,959	2,059	180	2.50	72
2011	20,678.25	17,060	17,931	2,747	3.50	785
2014	33,759.66	22,788	23,951	9,809	6.50	1,509
2015	35,177.20	21,986	23,108	12,069	7.50	1,609
2016	233,275.70	134,134	140,981	92,295	8.50	10,858
2017	400,100.57	210,053	220,775	179,326	9.50	18,876
2018	31,187.62	14,814	15,570	15,617	10.50	1,487
2019	69,735.23	29,637	31,150	38,585	11.50	3,355
2020	115,739.37	43,402	45,617	70,122	12.50	5,610
2021	147,329.19	47,882	50,326	97,003	13.50	7,185
2022	100,538.69	27,648	29,059	71,479	14.50	4,930
2023	16,822.55	3,785	3,978	12,844	15.50	829
2024	4,362.42	763	802	3,560	16.50	216

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2025	7,898.56	987	1,037	6,861	17.50	392
2026	50,000.00	3,750	3,941	46,059	18.50	2,490
2027	50,000.00	1,250	1,314	48,686	19.50	2,497
	1,343,261.28	605,705	636,017	707,245		62,700
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	1,926.82	1,782	1,706	221	1.50	147
2013	4,225.61	3,064	2,933	1,293	5.50	235
2014	54,667.08	36,900	35,319	19,348	6.50	2,977
2015	9,361.71	5,851	5,600	3,761	7.50	501
2016	22,950.78	13,197	12,632	10,319	8.50	1,214
2017	31,887.57	16,741	16,024	15,864	9.50	1,670
2018	64,576.87	30,674	29,360	35,217	10.50	3,354
2019	9,728.37	4,135	3,958	5,771	11.50	502
2020	395,875.29	148,453	142,093	253,782	12.50	20,303
2021	6,256.54	2,033	1,946	4,311	13.50	319
2022	279,971.38	76,992	73,693	206,278	14.50	14,226
	881,428.02	339,822	325,263	556,165		45,448
	5,884,523.80	2,619,822	2,451,214	3,433,310		322,668

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 5.48

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2020	18,196.00	13,647	12,194	6,002	2.50	2,401
2021	41,085.52	26,706	23,863	17,223	3.50	4,921
	59,281.52	40,353	36,057	23,225		7,322
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	2,800.72	2,661	2,456	345	0.50	345
2019	4,541.15	3,860	3,562	979	1.50	653
2021	79,835.69	51,893	47,886	31,949	3.50	9,128
2023	2,910.37	1,310	1,209	1,702	5.50	309
2026	50,000.00	7,500	6,921	43,079	8.50	5,068
2027	50,000.00	2,500	2,307	47,693	9.50	5,020
	190,087.93	69,724	64,341	125,747		20,523
	249,369.45	110,077	100,398	148,972		27,845

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 11.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2023	8,449,684.03	7,604,716	7,482,586	967,098	0.50	967,098
2024	105,727.22	74,009	72,820	32,907	1.50	21,938
2025	2,608,891.49	1,304,446	1,283,497	1,325,395	2.50	530,158
2026	2,467,186.26	740,156	728,269	1,738,917	3.50	496,833
	13,631,489.00	9,723,327	9,567,172	4,064,317		2,016,027

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 14.79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2019	985,498.08	837,673	890,044	95,454	1.50	63,636
2020	17,620.50	13,215	14,041	3,579	2.50	1,432
2021	44,109.42	28,671	30,463	13,646	3.50	3,899
2022	240,887.73	132,488	140,771	100,117	4.50	22,248
2023	1,660,917.30	747,413	794,141	866,776	5.50	157,596
2024	2,425,842.93	849,045	902,127	1,523,716	6.50	234,418
2025	22,628.43	5,657	6,011	16,618	7.50	2,216
	5,397,504.39	2,614,162	2,777,598	2,619,906		485,445

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4   8.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2013	142,364.69	137,620	138,680	3,685	0.50	3,685
2014	495,556.48	446,001	449,437	46,120	1.50	30,747
2022	1,468,239.56	538,359	542,506	925,734	9.50	97,446
2023	33,630,977.05	10,089,293	10,167,011	23,463,966	10.50	2,234,663
2024	8,239,887.66	1,922,613	1,937,423	6,302,465	11.50	548,040
	43,977,025.44	13,133,886	13,235,056	30,741,969		2,914,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 6.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	794,926.72	604,542	746,381	48,546	2.36	20,570
2021	1,291,033.02	929,027	1,146,997	144,036	2.53	56,931
2022	422,631.37	279,402	344,956	77,675	2.82	27,544
2023	231,386.91	134,204	165,691	65,696	3.26	20,152
2024	218,051.69	104,011	128,414	89,637	3.84	23,343
	2,958,029.71	2,051,186	2,532,440	425,590		148,540
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	303,139.78	247,665	271,610	31,530	2.13	14,803
2020	137,482.16	104,555	114,664	22,819	2.36	9,669
2021	29,075.34	20,923	22,946	6,129	2.53	2,423
2022	135,872.28	89,825	98,509	37,363	2.82	13,249
2023	103,755.32	60,178	65,996	37,759	3.26	11,583
2024	72,901.04	34,774	38,136	34,765	3.84	9,053
2025	110,000.89	39,072	42,850	67,151	4.54	14,791
2026	133,994.54	29,479	32,329	101,665	5.32	19,110
2027	21,432.71	1,603	1,758	19,675	6.18	3,184
	1,047,654.06	628,074	688,798	358,856		97,865
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	58,753.80	46,445	51,599	7,155	2.25	3,180
2020	78,115.18	59,407	65,999	12,116	2.36	5,134
2021	64,848.27	46,665	51,843	13,005	2.53	5,140
2023	32,141.55	18,642	20,711	11,431	3.26	3,506
2024	70,345.77	33,555	37,279	33,067	3.84	8,611
2026	357,364.15	78,620	87,344	270,020	5.32	50,756
	661,568.72	283,334	314,775	346,794		76,327
	4,667,252.49	2,962,594	3,536,013	1,131,240		322,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5   6.91

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 AS OF SEPTEMBER 30, 2027

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	156,290.06	126,345	119,568	36,722	2.73	13,451
2018	1,103,644.77	841,860	796,704	306,941	2.95	104,048
2019	441,342.89	323,372	306,027	135,316	3.10	43,650
2020	2,617,403.03	1,813,860	1,716,567	900,836	3.32	271,336
2021	684,272.13	437,660	414,185	270,088	3.66	73,795
2022	1,495,702.03	853,896	808,094	687,608	4.13	166,491
2023	2,311,394.47	1,128,423	1,067,896	1,243,498	4.72	263,453
2024	3,903,000.23	1,535,440	1,453,081	2,449,919	5.40	453,689
2025	3,120,541.42	902,461	854,054	2,266,487	6.14	369,135
2026	4,065,297.36	720,777	682,116	3,383,182	6.96	486,089
2027	11,332,758.03	677,699	641,348	10,691,410	7.85	1,361,963
	31,231,646.42	9,361,793	8,859,640	22,372,007		3,607,100
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	836,406.47	676,151	721,302	115,104	2.73	42,163
2018	611,852.62	466,721	497,887	113,966	2.95	38,633
2019	1,697,793.38	1,243,973	1,327,041	370,752	3.10	119,597
2020	2,654,885.85	1,839,836	1,962,694	692,192	3.32	208,492
2021	987,525.20	631,621	673,799	313,727	3.66	85,718
2022	1,713,726.64	978,367	1,043,699	670,028	4.13	162,234
2023	1,441,996.33	703,983	750,993	691,004	4.72	146,399
2024	2,004,741.11	788,665	841,329	1,163,412	5.40	215,447
2025	1,997,974.73	577,814	616,398	1,381,576	6.14	225,012
2026	1,360,087.99	241,144	257,247	1,102,841	6.96	158,454
2027	217,546.54	13,009	13,878	203,669	7.85	25,945
	15,524,536.86	8,161,284	8,706,267	6,818,270		1,428,094
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,355,363.22	993,075	1,124,120	231,243	3.10	74,595
2020	2,003,353.34	1,388,324	1,571,526	431,827	3.32	130,068
2021	1,739,612.08	1,112,656	1,259,481	480,131	3.66	131,183
2022	1,522,755.39	869,341	984,058	538,697	4.13	130,435

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 AS OF SEPTEMBER 30, 2027

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 10-L2.5						
NET SALVAGE PERCENT.. 0						
2023	592,754.09	289,383	327,570	265,184	4.72	56,183
2024	636,195.54	250,279	283,306	352,890	5.40	65,350
2025	1,524,658.17	440,931	499,116	1,025,542	6.14	167,026
2026	5,105,975.85	905,290	1,024,751	4,081,225	6.96	586,383
	14,480,667.68	6,249,279	7,073,928	7,406,740		1,341,223
	61,236,850.96	23,772,356	24,639,835	36,597,017		6,376,417

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7   10.41

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 AS OF SEPTEMBER 30, 2027

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	151,470.08	104,287	125,492	25,978	3.85	6,748
2020	1,825,853.39	1,158,504	1,394,067	431,787	4.32	99,951
2022	155,830.23	76,965	92,615	63,216	5.64	11,209
2025	415,782.24	97,626	117,477	298,306	8.15	36,602
	2,548,935.94	1,437,382	1,729,650	819,286		154,510
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	452,511.82	330,605	341,149	111,363	3.50	31,818
2020	768,711.75	487,748	503,304	265,408	4.32	61,437
2021	72,402.65	41,183	42,496	29,906	4.93	6,066
2022	225,312.74	111,282	114,831	110,482	5.64	19,589
2024	435,531.67	141,766	146,287	289,244	7.25	39,896
2025	145,862.61	34,249	35,341	110,521	8.15	13,561
2026	218,968.70	30,962	31,949	187,019	9.10	20,552
2027	35,022.72	1,653	1,706	33,317	10.09	3,302
	2,354,324.66	1,179,448	1,217,065	1,137,260		196,221
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	571,135.22	393,227	426,342	144,793	3.85	37,609
2020	477,207.40	302,788	328,287	148,921	4.32	34,472
2021	159,371.81	90,651	98,285	61,087	4.93	12,391
2022	234,459.29	115,799	125,551	108,908	5.64	19,310
2023	171,839.19	70,832	76,797	95,042	6.42	14,804
2024	311,597.02	101,425	109,966	201,631	7.25	27,811
2025	273,740.09	64,274	69,687	204,053	8.15	25,037
2026	524,028.77	74,098	80,338	443,691	9.10	48,757
	2,723,378.79	1,213,094	1,315,253	1,408,126		220,191
	7,626,639.39	3,829,924	4,261,968	3,364,672		570,922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9   7.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	535,638.12	391,337	465,773	69,865	3.50	19,961
2019	381,787.38	262,861	312,860	68,928	3.85	17,903
2020	414,682.49	263,116	313,163	101,519	4.32	23,500
2021	310,179.53	176,430	209,989	100,191	4.93	20,323
2022	1,307,895.60	645,970	768,840	539,055	5.64	95,577
2023	547,886.82	225,839	268,796	279,091	6.42	43,472
2025	889,618.07	208,882	248,614	641,005	8.15	78,651
	4,387,688.01	2,174,435	2,588,035	1,799,653		299,387
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	405,513.06	296,268	303,960	101,553	3.50	29,015
2019	305,429.27	210,288	215,748	89,682	3.85	23,294
2020	340,278.48	215,907	221,513	118,766	4.32	27,492
2023	813,719.90	335,415	344,123	469,597	6.42	73,146
2025	813,569.24	191,026	195,986	617,584	8.15	75,777
2026	317,534.33	44,899	46,065	271,470	9.10	29,832
2027	50,787.70	2,397	2,459	48,328	10.09	4,790
	3,046,831.98	1,296,200	1,329,853	1,716,979		263,346
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	64,657.75	63,345	64,658			
2005	234,486.07	222,785	234,486			
2019	301,872.38	207,839	226,732	75,140	3.85	19,517
2020	510,673.88	324,023	353,477	157,196	4.32	36,388
2023	267,890.81	110,425	120,463	147,428	6.42	22,964

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 12-L3						
NET SALVAGE PERCENT.. 0						
2024	1,374,619.01	447,438	488,111	886,508	7.25	122,277
2025	14,484.75	3,401	3,710	10,775	8.15	1,322
2026	856,457.41	121,103	132,112	724,346	9.10	79,598
	3,625,142.06	1,500,359	1,623,749	2,001,393		282,066
	11,059,662.05	4,970,994	5,541,637	5,518,025		844,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 7.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	16,490.72	12,549	15,995	496	4.87	102
2014	38,491.58	27,853	35,502	2,990	5.16	579
2016	325,609.19	220,568	281,140	44,469	5.48	8,115
2018	36,897.65	22,751	28,999	7,899	5.91	1,337
2019	26,522.13	15,309	19,513	7,009	6.23	1,125
2020	69,273.71	36,784	46,886	22,388	6.62	3,382
2021	21,143.06	10,087	12,857	8,286	7.12	1,164
2025	26,522.47	5,424	6,914	19,609	9.72	2,017
	560,950.51	351,325	447,806	113,145		17,821
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	5,861.50	5,435	5,617	244	2.30	106
2004	1,094.08	951	983	111	3.49	32
2010	42,780.07	33,916	35,052	7,728	4.57	1,691
2011	46,078.31	35,812	37,012	9,067	4.73	1,917
2018	75,745.86	46,705	48,270	27,476	5.91	4,649
2020	57,873.46	30,731	31,760	26,113	6.62	3,945
2021	77,037.92	36,755	37,986	39,052	7.12	5,485
2022	19,852.05	8,276	8,553	11,299	7.69	1,469
2023	69,474.53	24,358	25,174	44,301	8.34	5,312
2025	192,866.87	39,441	40,762	152,105	9.72	15,649
2026	84,536.06	10,567	10,921	73,615	10.50	7,011
2027	13,521.54	569	588	12,933	11.38	1,136
	686,722.25	273,516	282,678	404,044		48,402
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1993	1,651.82	1,590	1,652			
2000	30,976.92	28,195	30,977			
2001	5,792.76	5,216	5,750	43	2.90	15
2002	16,245.60	14,480	15,962	284	3.08	92
2003	15,284.09	13,455	14,832	452	3.30	137
2004	84,957.51	73,879	81,438	3,520	3.49	1,009

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	97,134.57	83,419	91,954	5,181	3.66	1,416
2006	19,722.25	16,681	18,388	1,335	3.87	345
2008	12,522.34	10,305	11,359	1,163	4.20	277
2010	8,864.62	7,028	7,747	1,118	4.57	245
2017	7,046.36	4,580	5,049	1,998	5.65	354
2019	69,224.39	39,956	44,044	25,180	6.23	4,042
2020	107,418.09	57,039	62,875	44,543	6.62	6,729
2021	239,940.91	114,476	126,189	113,752	7.12	15,976
2022	214,479.59	89,417	98,566	115,914	7.69	15,073
2024	201,759.41	56,412	62,184	139,576	9.02	15,474
2025	361,480.97	73,923	81,486	279,995	9.72	28,806
2026	202,315.77	25,289	27,876	174,439	10.50	16,613
	1,696,817.97	715,340	788,326	908,492		106,603
	2,944,490.73	1,340,181	1,518,810	1,425,681		172,826

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 5.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2014	5,589.99	3,773	3,773	1,817	6.50	280
2018	10,248.45	4,868	4,867	5,381	10.50	512
	15,838.44	8,641	8,640	7,198		792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1   5.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2008	236,121.16	230,218	234,123	1,998	0.50	1,998
2009	314,488.38	290,902	295,837	18,652	1.50	12,435
2010	162,964.81	142,594	145,013	17,952	2.50	7,181
2011	451,363.00	372,374	378,690	72,673	3.50	20,764
2012	368,654.37	285,707	290,553	78,101	4.50	17,356
2013	792,113.30	574,282	584,023	208,090	5.50	37,835
2014	476,076.46	321,352	326,803	149,273	6.50	22,965
2015	1,648,297.12	1,030,186	1,047,661	600,636	7.50	80,085
2016	1,270,294.92	730,420	742,810	527,485	8.50	62,057
2017	1,830,420.92	960,971	977,272	853,149	9.50	89,805
2018	915,728.07	434,971	442,349	473,379	10.50	45,084
2019	1,013,925.51	430,918	438,228	575,698	11.50	50,061
2020	1,214,941.27	455,603	463,331	751,610	12.50	60,129
2021	2,421,094.90	786,856	800,203	1,620,892	13.50	120,066
2022	2,950,748.68	811,456	825,221	2,125,528	14.50	146,588
2023	2,303,400.56	518,265	527,056	1,776,344	15.50	114,603
2024	1,538,342.77	269,210	273,777	1,264,566	16.50	76,640
2025	1,186,024.58	148,253	150,768	1,035,257	17.50	59,158
2026	866,467.20	64,985	66,087	800,380	18.50	43,264
2027	1,406,467.20	35,162	35,758	1,370,709	19.50	70,293
	23,367,935.18	8,894,685	9,045,564	14,322,372		1,138,367
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	194,881.81	190,010	191,894	2,988	0.50	2,988
2009	386,652.36	357,653	361,200	25,453	1.50	16,969
2010	528,508.76	462,445	467,031	61,478	2.50	24,591
2011	46,412.17	38,290	38,670	7,742	3.50	2,212
2012	106,370.79	82,437	83,254	23,116	4.50	5,137
2013	245,409.98	177,922	179,686	65,724	5.50	11,950
2014	495,061.18	334,166	337,480	157,582	6.50	24,243
2015	960,119.93	600,075	606,025	354,095	7.50	47,213
2016	523,955.99	301,275	304,262	219,694	8.50	25,846
2017	608,859.13	319,651	322,821	286,038	9.50	30,109
2018	1,012,779.35	481,070	485,840	526,939	10.50	50,185
2019	553,146.33	235,087	237,418	315,728	11.50	27,455
2020	1,269,985.14	476,244	480,966	789,019	12.50	63,122
2021	1,323,741.79	430,216	434,482	889,260	13.50	65,871

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2022	786,517.05	216,292	218,437	568,080	14.50	39,178
2023	1,635,510.95	367,990	371,639	1,263,872	15.50	81,540
2024	938,712.15	164,275	165,904	772,808	16.50	46,837
2025	778,594.88	97,324	98,289	680,306	17.50	38,875
2026	488,309.08	36,623	36,986	451,323	18.50	24,396
2027	488,309.08	12,208	12,329	475,980	19.50	24,409
	13,371,837.90	5,381,253	5,434,614	7,937,224		653,126
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	601,711.46	586,669	539,359	62,352	0.50	62,352
2009	555,234.09	513,592	472,175	83,059	1.50	55,373
2010	130,973.00	114,601	105,359	25,614	2.50	10,246
2011	37,493.92	30,932	28,438	9,056	3.50	2,587
2012	293,686.51	227,607	209,252	84,434	4.50	18,763
2013	299,610.27	217,217	199,700	99,910	5.50	18,165
2014	509,913.33	344,191	316,435	193,478	6.50	29,766
2015	265,009.96	165,631	152,274	112,736	7.50	15,031
2016	645,329.65	371,065	341,142	304,188	8.50	35,787
2017	190,998.54	100,274	92,188	98,811	9.50	10,401
2018	723,680.35	343,748	316,028	407,653	10.50	38,824
2019	612,456.17	260,294	239,304	373,153	11.50	32,448
2020	522,174.71	195,816	180,025	342,150	12.50	27,372
2021	1,106,649.73	359,661	330,657	775,992	13.50	57,481
2022	842,166.59	231,596	212,920	629,247	14.50	43,396
2023	351,898.78	79,177	72,792	279,107	15.50	18,007
2024	213,446.62	37,353	34,341	179,106	16.50	10,855
2025	658,104.88	82,263	75,629	582,476	17.50	33,284
2026	479,218.69	35,941	33,043	446,176	18.50	24,118
2027	479,218.70	11,980	11,014	468,205	19.50	24,011
	9,518,975.95	4,309,608	3,962,075	5,556,901		568,267
	46,258,749.03	18,585,546	18,442,252	27,816,497		2,359,760

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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	345	337	216	7.50	29
2016	295.77	170	166	130	8.50	15
2017	411,182.60	215,871	210,917	200,266	9.50	21,081
2018	25,747.54	12,230	11,949	13,798	10.50	1,314
	437,778.64	228,616	223,369	214,410		22,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 5.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,808	6,206	293	3.24	90
2001	27,339.91	24,185	25,841	1,499	3.42	438
2002	3,719.59	3,249	3,471	248	3.65	68
2003	30,828.76	26,614	28,436	2,393	3.84	623
2004	11,906.59	10,160	10,856	1,051	4.00	263
2005	9,418.96	7,921	8,463	956	4.21	227
2006	22,392.50	18,559	19,830	2,563	4.39	584
2007	37,931.66	30,956	33,075	4,856	4.56	1,065
2009	17,602.56	13,906	14,858	2,745	4.92	558
2013	15,373.86	11,146	11,909	3,465	5.50	630
2018	220,480.47	130,921	139,884	80,596	6.50	12,399
2019	308,929.87	170,962	182,667	126,263	6.86	18,406
2020	2,155,616.89	1,091,173	1,165,878	989,739	7.32	135,210
2021	384,329.95	174,370	186,308	198,022	7.83	25,290
2022	684,283.11	269,881	288,358	395,925	8.45	46,855
2023	216,868.00	71,827	76,744	140,124	9.09	15,415
2024	255,991.05	67,479	72,099	183,892	9.78	18,803
2025	755,399.83	145,188	155,128	600,272	10.50	57,169
	5,164,911.92	2,274,305	2,430,010	2,734,902		334,093
PNG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	58,799	68,110			
2004	167,248.57	142,713	167,249			
2007	13,369.18	10,911	12,999	370	4.56	81
2008	35,075.31	28,250	33,657	1,418	4.71	301
2009	48,114.46	38,010	45,285	2,829	4.92	575
2010	12,089.03	9,371	11,165	924	5.07	182
2016	8,023.37	5,278	6,288	1,735	5.98	290
2018	1,346,981.57	799,838	952,924	394,058	6.50	60,624
2020	1,330,094.12	673,294	802,160	527,934	7.32	72,122
2021	407,333.02	184,807	220,178	187,155	7.83	23,902
2022	764,277.51	301,431	359,124	405,154	8.45	47,947
2024	118,030.40	31,113	37,068	80,962	9.78	8,278
2025	305,022.18	58,625	69,846	235,177	10.50	22,398
	4,623,768.46	2,342,440	2,786,052	1,837,716		236,700

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

CPG
SURVIVOR CURVE.. IOWA 16-L2
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2001	29,034.66	25,684	27,002	2,033	3.42	594
2003	58,019.67	50,088	52,658	5,362	3.84	1,396
2004	98,699.95	84,221	88,542	10,158	4.00	2,540
2005	80,413.99	67,628	71,097	9,316	4.21	2,213
2006	32,646.90	27,058	28,446	4,201	4.39	957
2008	69,039.30	55,604	58,457	10,583	4.71	2,247
2019	106,125.88	58,730	61,743	44,383	6.86	6,470
2020	920,993.58	466,207	490,125	430,869	7.32	58,862
2021	727,173.36	329,919	346,845	380,329	7.83	48,573
2022	603,777.04	238,130	250,347	353,430	8.45	41,826
2023	338,548.00	112,127	117,879	220,669	9.09	24,276
2024	162,408.89	42,811	45,007	117,402	9.78	12,004
2025	366,261.18	70,395	74,006	292,255	10.50	27,834
2026	416,339.73	48,837	51,342	364,997	11.29	32,329
	4,009,482.13	1,677,439	1,763,496	2,245,986		262,121
	13,798,162.51	6,294,184	6,979,558	6,818,604		832,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 6.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	67,288.99	43,738	42,642	24,647	3.50	7,042
2023	23,301.32	10,486	10,223	13,078	5.50	2,378
2024	328,750.94	115,063	112,180	216,571	6.50	33,319
2025	102,352.01	25,588	24,947	77,405	7.50	10,321
	521,693.26	194,875	189,992	331,701		53,060
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	33,841.70	28,765	21,372	12,470	1.50	8,313
2020	50,424.62	37,818	28,098	22,326	2.50	8,930
2021	75,819.30	49,283	36,617	39,202	3.50	11,201
2022	80,244.45	44,134	32,791	47,453	4.50	10,545
2023	99,558.60	44,801	33,287	66,272	5.50	12,049
2025	208,029.43	52,007	38,641	169,389	7.50	22,585
	547,918.10	256,808	190,806	357,112		73,623
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	45,131.19	33,848	30,094	15,038	2.50	6,015
2021	21,890.53	14,229	12,651	9,240	3.50	2,640
2022	73,558.62	40,457	35,969	37,589	4.50	8,353
2024	407,805.20	142,732	126,900	280,905	6.50	43,216
2025	746,140.09	186,535	165,844	580,296	7.50	77,373
	1,294,525.63	417,801	371,458	923,067		137,597
	2,364,136.99	869,484	752,256	1,611,880		264,280

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 11.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2013	68,350.42	66,072	68,350			
2014	140,132.49	126,119	140,132			
2015	39,471.49	32,893	39,471			
2016	32,235.43	24,714	32,235			
2017	165,977.94	116,185	165,978			
2018	8,884.33	5,627	8,088	796	5.50	145
2020	89,054.88	44,527	64,001	25,054	7.50	3,341
2024	3,226.50	753	1,082	2,144	11.50	186
2026	138,749.73	13,875	19,943	118,807	13.50	8,801
2027	171,796.20	5,726	8,230	163,566	14.50	11,280
	857,879.41	436,491	547,512	310,367		23,753
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	262,109.02	235,898	262,109			
2016	44,259.57	33,932	44,260			
2017	64,069.97	44,849	64,070			
2018	1,869.95	1,184	1,870			
2020	61,699.27	30,850	54,997	6,702	7.50	894
2022	43,216.83	15,846	28,249	14,968	9.50	1,576
2023	41,520.68	12,456	22,206	19,315	10.50	1,840
2024	35,482.97	8,279	14,759	20,724	11.50	1,802
2025	15,929.11	2,655	4,733	11,196	12.50	896
2026	139,058.27	13,906	24,791	114,268	13.50	8,464
2027	172,219.56	5,740	10,233	161,987	14.50	11,172
	881,435.20	405,595	532,276	349,159		26,644
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,414.03	2,334	2,414			
2015	4,085.64	3,405	3,965	120	2.50	48
2017	81,771.73	57,240	66,656	15,115	4.50	3,359
2018	4,477.95	2,836	3,303	1,175	5.50	214
2019	5,471.06	3,100	3,610	1,861	6.50	286

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2022	30,914.09	11,335	13,200	17,714	9.50	1,865
2023	42,498.56	12,750	14,847	27,651	10.50	2,633
2026	245,853.70	24,585	28,629	217,224	13.50	16,091
2027	163,152.53	5,438	6,333	156,820	14.50	10,815
	580,639.29	123,023	142,957	437,682		35,311
	2,319,953.90	965,109	1,222,745	1,097,208		85,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 3.69

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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 - DENVER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	6,372,434	6,770,577	23,217,347	31.50	737,059
2020	1,918,595.10	369,905	393,016	1,525,579	31.41	48,570
2021	647,293.08	111,464	118,428	528,865	31.24	16,929
2022	2,012,444.98	304,282	323,293	1,689,152	30.87	54,718
2023	104,904.91	13,449	14,289	90,616	30.59	2,962
2024	34,006.49	3,547	3,769	30,238	30.06	1,006
2025	56,251.31	4,416	4,692	51,559	29.35	1,757
2026	354,752.12	17,950	19,071	335,681	28.17	11,916
2027	178,630.87	3,483	3,701	174,930	25.14	6,958
	35,294,802.34	7,200,930	7,650,836	27,643,966		881,875
READING DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2073						
NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	1,427,015	1,538,771	10,206,207	32.54	313,651
2024	8,669,490.58	855,679	922,691	7,746,800	31.96	242,390
	20,414,468.56	2,282,694	2,461,462	17,953,007		556,041
KNITTING MILLS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	298,011	315,949	1,066,291	20.01	53,288
	1,382,240.38	298,011	315,949	1,066,291		53,288
	57,091,511.28	9,781,635	10,428,247	46,663,264		1,491,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.61

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2019	3,525,373.71	1,498,284	1,437,305	2,088,069	11.50	181,571
2020	39,198.12	14,699	14,101	25,097	12.50	2,008
2021	10,994.97	3,573	3,428	7,567	13.50	561
2022	823,953.90	226,587	217,365	606,589	14.50	41,834
2024	1,250.26	219	210	1,040	16.50	63
2025	475,773.40	59,472	57,051	418,722	17.50	23,927
2026	50,000.00	3,750	3,598	46,402	18.50	2,508
2027	50,000.00	1,250	1,199	48,801	19.50	2,503
	4,976,544.36	1,807,834	1,734,257	3,242,288		254,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.12

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2023	6,905,686.94	6,215,118	6,282,056	623,631	0.50	623,631
2024	6,182,441.02	4,327,709	4,374,320	1,808,121	1.50	1,205,414
2025	4,789,195.97	2,394,598	2,420,388	2,368,808	2.50	947,523
	17,877,323.93	12,937,425	13,076,764	4,800,560		2,776,568

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7   15.53

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 9-2024 NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 9-2034 NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	5,865,479	5,347,641	5,348,175	7.00	764,025
	10,695,816.43	5,865,479	5,347,641	5,348,175		764,025
	13,499,682.50	8,669,345	8,151,507	5,348,175		764,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 5.66

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 AS OF SEPTEMBER 30, 2027

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						
2018	3,263,096.61	3,099,942	3,017,180	245,917	0.50	245,917
2019	5,704,158.66	4,848,535	4,719,089	985,070	1.50	656,713
2020	12,128,665.41	9,096,499	8,853,641	3,275,024	2.50	1,310,010
2021	7,348,351.93	4,776,429	4,648,908	2,699,444	3.50	771,270
2022	7,986,056.82	4,392,331	4,275,065	3,710,992	4.50	824,665
2023	4,577,322.93	2,059,795	2,004,803	2,572,520	5.50	467,731
2024	3,605,416.34	1,261,896	1,228,206	2,377,210	6.50	365,725
2025	4,331,168.46	1,082,792	1,053,884	3,277,284	7.50	436,971
2026	48,214,614.33	7,232,192	7,039,106	41,175,508	8.50	4,844,177
2027	13,854,565.16	692,728	674,233	13,180,332	9.50	1,387,403
	111,013,416.65	38,543,139	37,514,115	73,499,301		11,310,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5   10.19

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

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						
2016	1,957,869.42	1,501,040	1,482,676	475,193	3.50	135,769
2017	75,949,954.16	53,164,968	52,514,550	23,435,404	4.50	5,207,868
2018	171,214.09	108,435	107,108	64,106	5.50	11,656
2019	43,488,813.59	24,643,806	24,342,314	19,146,500	6.50	2,945,615
2021	7,013,315.14	3,039,080	3,001,900	4,011,415	8.50	471,931
2022	1,548,319.97	567,722	560,777	987,543	9.50	103,952
2023	2,728,425.32	818,528	808,514	1,919,911	10.50	182,849
2024	871,670.44	203,387	200,899	670,771	11.50	58,328
2025	267,380.05	44,564	44,019	223,361	12.50	17,869
2027	299,691.22	9,989	9,866	289,825	14.50	19,988
	134,296,653.40	84,101,519	83,072,623	51,224,030		9,155,825

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6   6.82

PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
325.10	9,986.53			
325.20	35,825.88			
328.00	1,263.20			
329.00	44,784.66			
330.00	18,208.60			
331.00	24,440.72			
332.00	308,348.25			
334.00	89,724.69			
335.00	49,603.72			
337.00	11,062.15			
367.00	13.90	411.88		411.88-
369.00		231.13		231.13-
375.00	4,361.80	1,876.12		1,876.12-
376.10	1,911,104.74	1,693,881.68		1,693,881.68-
376.20	231,008.33	633,299.14		633,299.14-
376.30	3,015,781.26	311,402.09		311,402.09-
376.50	147.85			
378.00	125,958.48	206,791.94		206,791.94-
379.00	87,005.59	85,311.85		85,311.85-
380.00	14,014,376.89	5,345,562.48		5,345,562.48-
381.00	1,365,599.25	35,495.28		35,495.28-
381.10	1,591,780.95	2,076.27		2,076.27-
382.00	147,042.47	117,423.95		117,423.95-
383.00		805.84		805.84-
384.00	73,967.50	82.38		82.38-
390.10	2,990,794.20	395.27		395.27-
392.00	363,110.57			
392.20			887,269.86	887,269.86
394.00		167.21		167.21-
397.00		11.22		11.22-
398.00		79,441.38		79,441.38-
	26,515,302.18	8,514,667.11	887,269.86	7,627,397.25-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
367.00	15,789.19-	5,800.82		5,800.82-
375.00		.25		.25-
376.10	3,278,709.32	1,190,708.39		1,190,708.39-
376.20	340,704.97	682,407.68		682,407.68-
376.30	3,202,277.34	819,607.41		819,607.41-
376.50	9.47			
378.00	1,310.54	165,132.29		165,132.29-
379.00		43,038.20		43,038.20-
380.00	11,321,460.10	4,613,723.58		4,613,723.58-
381.00	1,560,893.83	48,410.73		48,410.73-
381.10		9,684.81		9,684.81-
382.00	168,066.15	65,380.33		65,380.33-
383.00		3,328,106.96		3,328,106.96-
384.00	56,498.06	281.79		281.79-
385.00		984.10		984.10-
386.10		207.86		207.86-
390.10	3,960,071.14	552,199.64		552,199.64-
391.00	28,382.78			
391.10	10,004,713.85			
391.20	1,637.58			
391.30	6,310,627.32			
392.00	22,224.80			
392.20			645,657.43	645,657.43
393.00	1,768.11			
394.00	1,697,038.69			
397.00	31,989.83	2,888.76		2,888.76-
398.00	139,478.08	74,235.76		74,235.76-
	42,112,072.77	11,602,799.36	645,657.43	10,957,141.93-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
367.00		9,570.67		9,570.67-
375.00		12,062.12		12,062.12-
376.10		2,102,594.83		2,102,594.83-
376.20		899,143.51		899,143.51-
376.30		508,772.12		508,772.12-
378.00		313,280.97		313,280.97-
379.00		196,337.52		196,337.52-
380.00		5,022,669.19		5,022,669.19-
381.00		74,865.17		74,865.17-
381.10		18,782.17		18,782.17-
382.00		94,529.64		94,529.64-
383.00		1,028,703.39		1,028,703.39-
384.00		2,577.96		2,577.96-
385.00		87,207.33		87,207.33-
386.00		774.21		774.21-
386.10		1,025.40		1,025.40-
390.10		105,143.54		105,143.54-
392.20			749,272.22	749,272.22
397.00		9,703.27		9,703.27-
398.00		86,622.06		86,622.06-
		10,574,365.07	749,272.22	9,825,092.85-
2026 TRANSACTION YEAR				
375.00		7,249.59		7,249.59-
376.10		1,182,057.76		1,182,057.76-
376.30		757,434.79		757,434.79-
378.00		53,422.45		53,422.45-
380.00		7,271,309.73		7,271,309.73-
382.00		341,280.10		341,280.10-
385.00		326,137.90-		326,137.90
390.10		30,951.26		30,951.26-
392.10			4,546.90	4,546.90
392.20			86,856.48	86,856.48
392.30			7,429.97	7,429.97
392.40			10,774.47	10,774.47
392.50			2,868.56	2,868.56
		9,317,567.78	112,476.38	9,205,091.40-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2027 TRANSACTION YEAR				
376.10		1,347,246.70		1,347,246.70-
376.30		871,163.11		871,163.11-
378.00		73,778.57		73,778.57-
380.00		8,658,033.43		8,658,033.43-
382.00		396,838.11		396,838.11-
385.00		402,566.89-		402,566.89
390.10		71,697.00		71,697.00-
392.10			214.33	214.33
392.20			115,507.36	115,507.36
392.30			350.23	350.23
392.40			507.88	507.88
392.50			135.22	135.22
		11,016,190.03	116,715.02	10,899,475.01-
TOTAL	68,627,374.95	51,025,589.35	2,511,390.91	48,514,198.44-