BOOK VII

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

UGI GAS EXHIBIT C
(FUTURE)
2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2026

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 (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, 2026

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, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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Gannett Fleming Valuation and Rate Consultants, LLC
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January 14, 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 in service. The results of our study at September 30, 2026 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study at September 30, 2025 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2025". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study at September 30, 2027 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2027". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three exhibits and test years.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at September 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

085304.100

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-2
Depreciation and Amortization I-2
Service Life Estimates I-4
Amortization of Net Salvage I-5

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-14
Original Life Table II-16
Smoothing the Original Survivor Curve II-18

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Judgment III-6

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Group Depreciation Procedures IV-2
Remaining Life Annual Accruals IV-3
Average Service Life Procedure IV-3
Equal Life Group Procedure IV-4
Calculation of Annual and Accrued Amortization IV-7
Amortization of Net Salvage IV-9

PART V. RESULTS OF STUDY V-1
Description of Summary Tabulations V-2
Description of Detailed Tabulations V-2

TABLE OF CONTENTS, cont.

Table 1 Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026 ..... V-4
Table 2 Book Reserve at September 30, 2025 Projected to September 30, 2026 ..... V-6
Table 3 Calculation of Depreciation Accruals for the Twelve Months Ended September 30, 2026 ..... V-8
Table 4 Amortization of Experienced and Estimated Net Salvage V-10

PART VI. SERVICE LIFE STATISTICS VI-1

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1
Cumulative Depreciated Original Cost VII-2
Gas Plant VII-3
Common Plant VII-7
Information Services VII-9
Utility Plant in Service VII-11
Gas Plant VII-12
Common Plant VII-156
Information Services VII-159

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE VIII-1

PART I. INTRODUCTION

UGI UTILITIES, INC. - GAS DIVISION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for UGI Utilities, Inc. - Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2026.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2022 for the consolidated UGI gas company. The consolidated gas company includes the former UGI Penn Natural Gas Company (UGI PNG, now UGI North), UGI Central Penn Gas Company (UGI CPG, now UGI Central) and UGI Utilities, Inc. – Gas Division (UGI Gas, now UGI South).

BASIS OF STUDY

Depreciation and Amortization

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

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

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

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

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

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

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2022 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1951 through 2022 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2021 through September 30, 2026 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

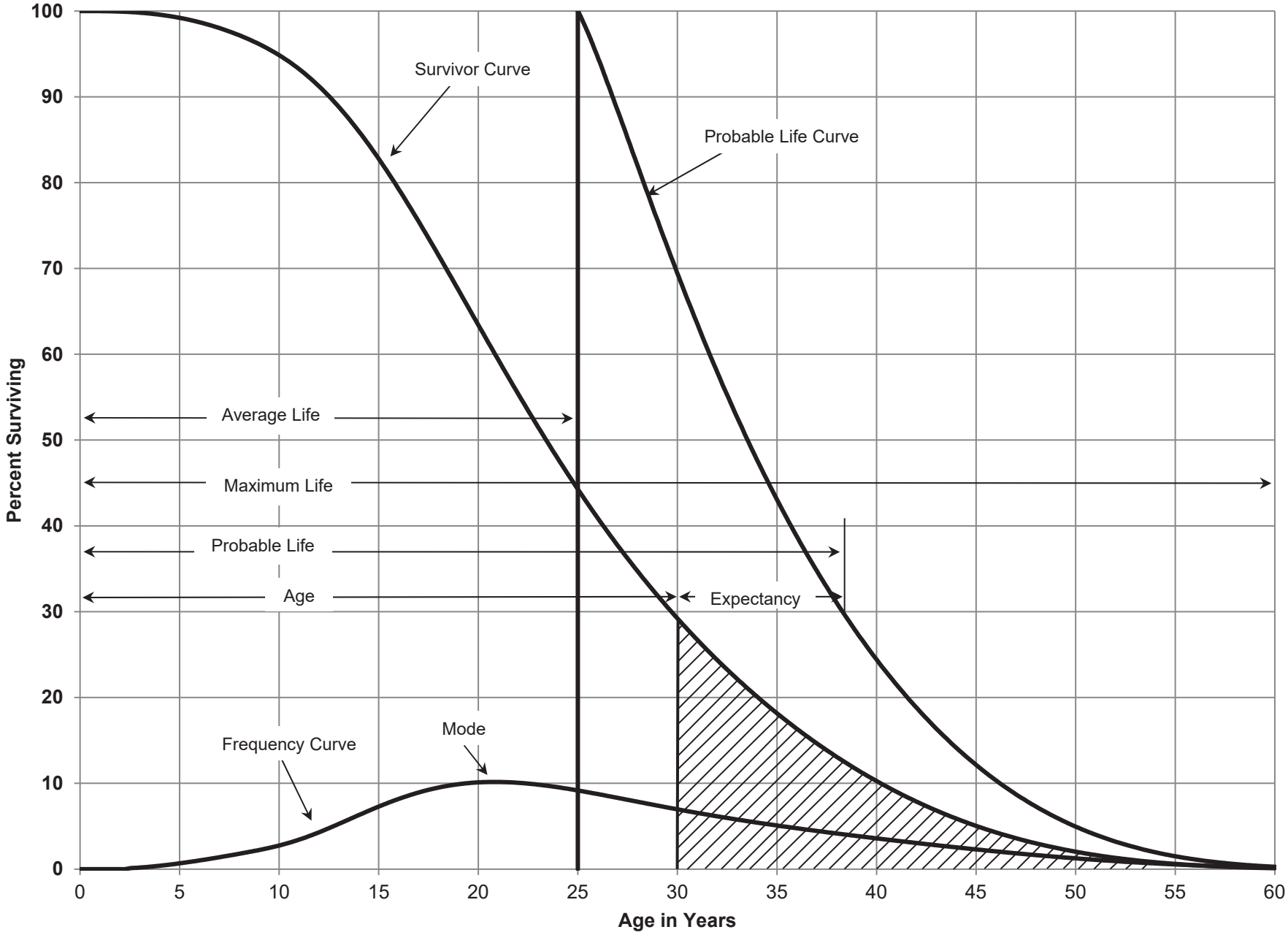


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

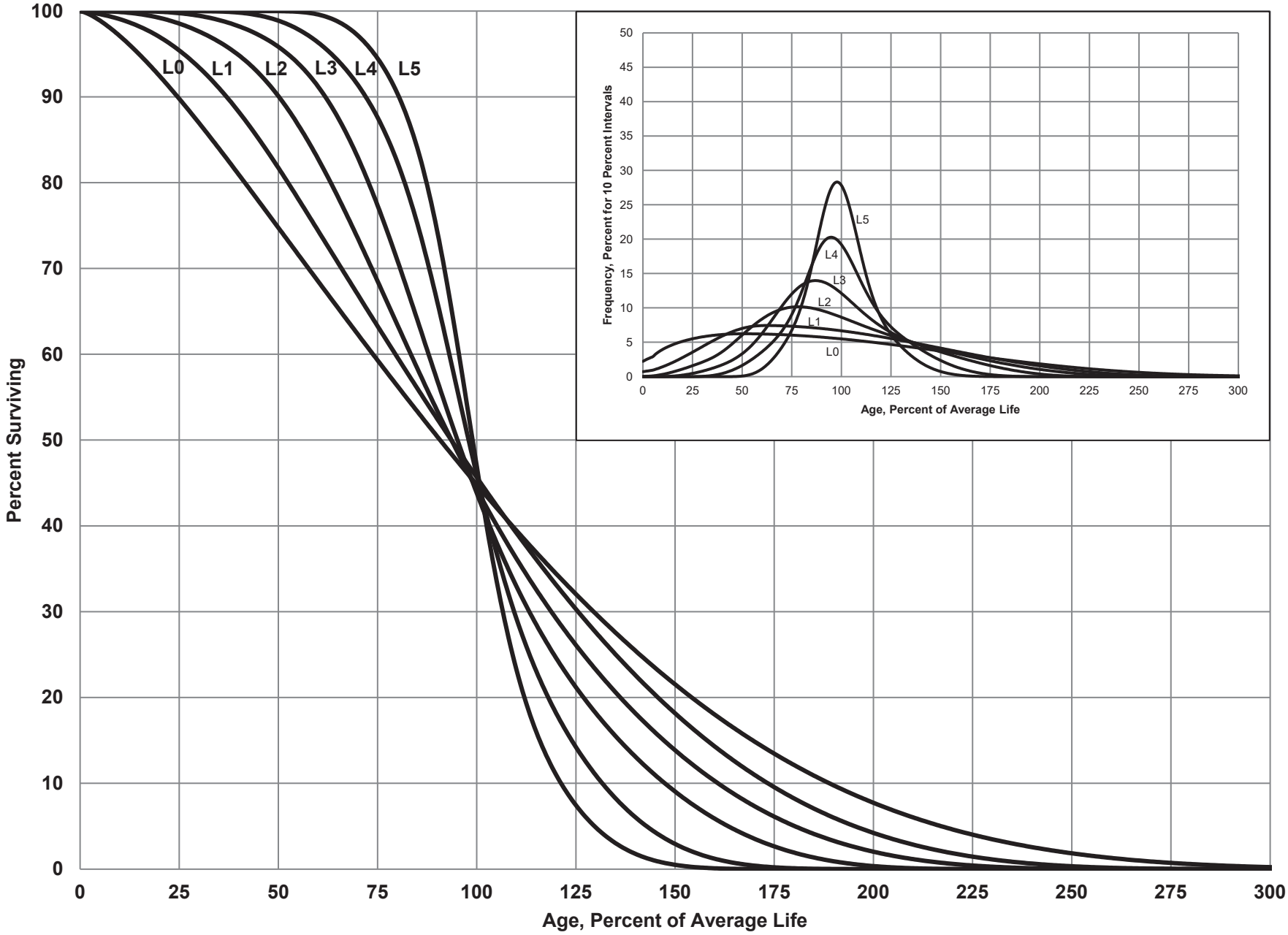


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

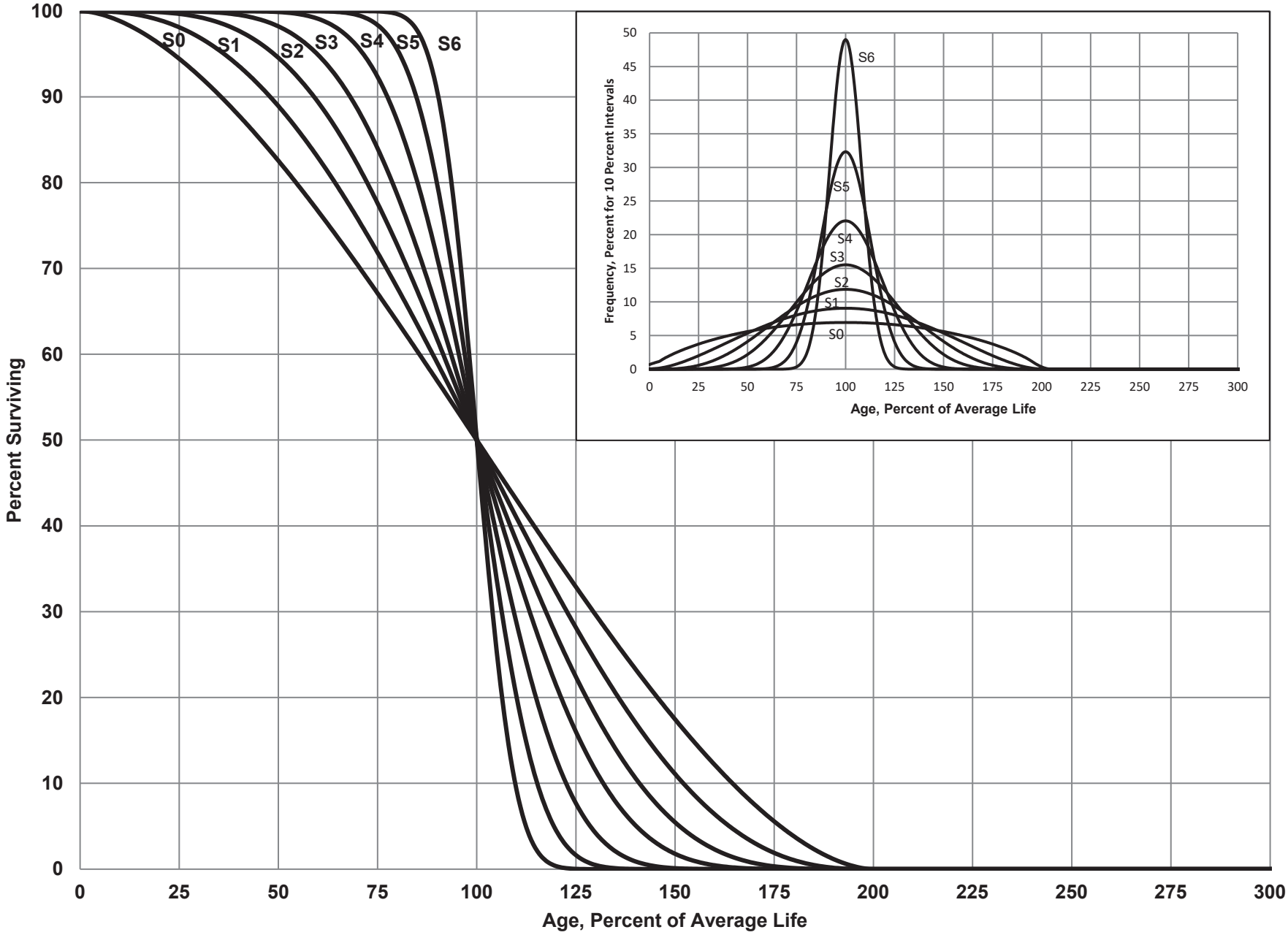


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

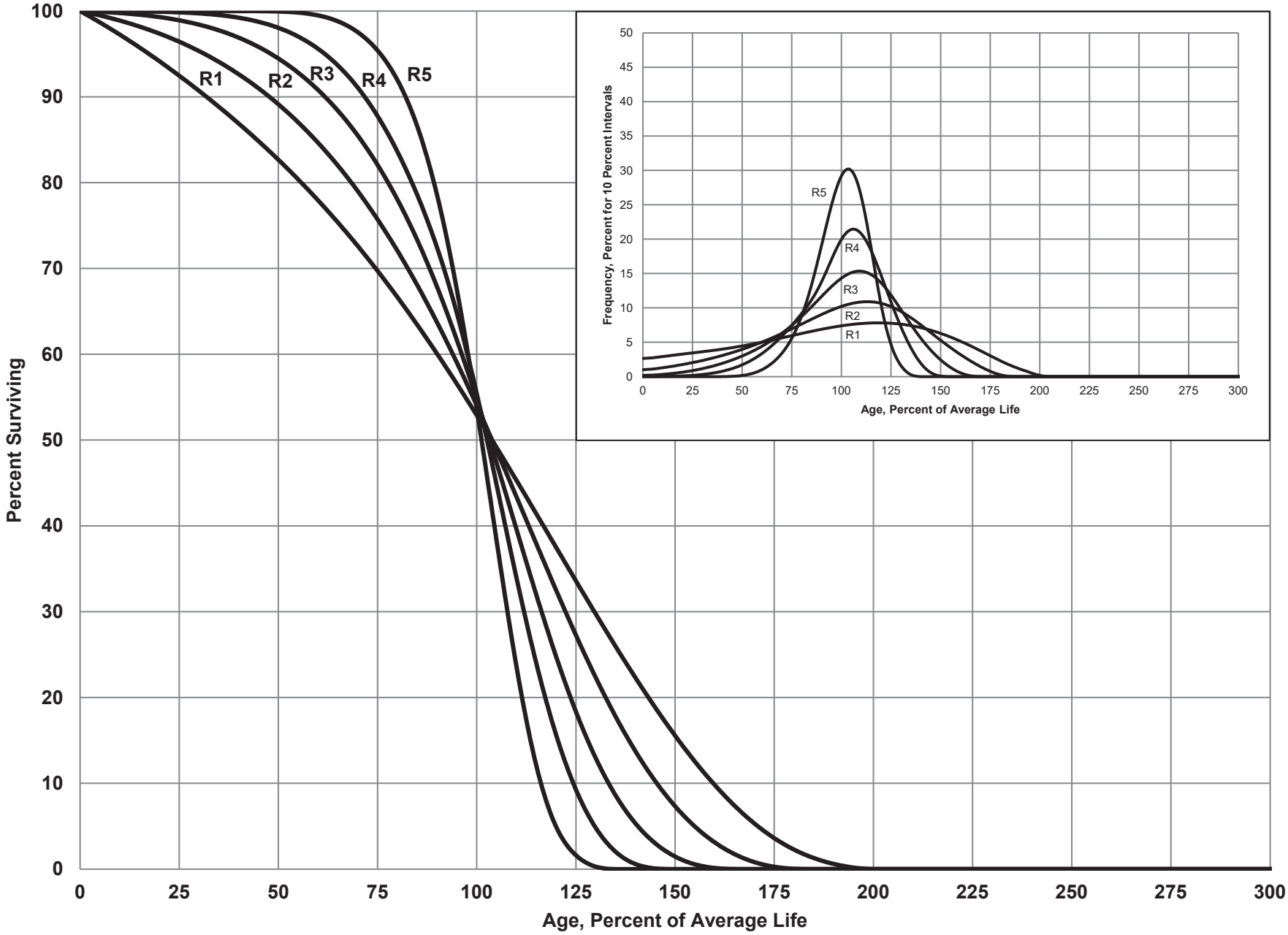


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

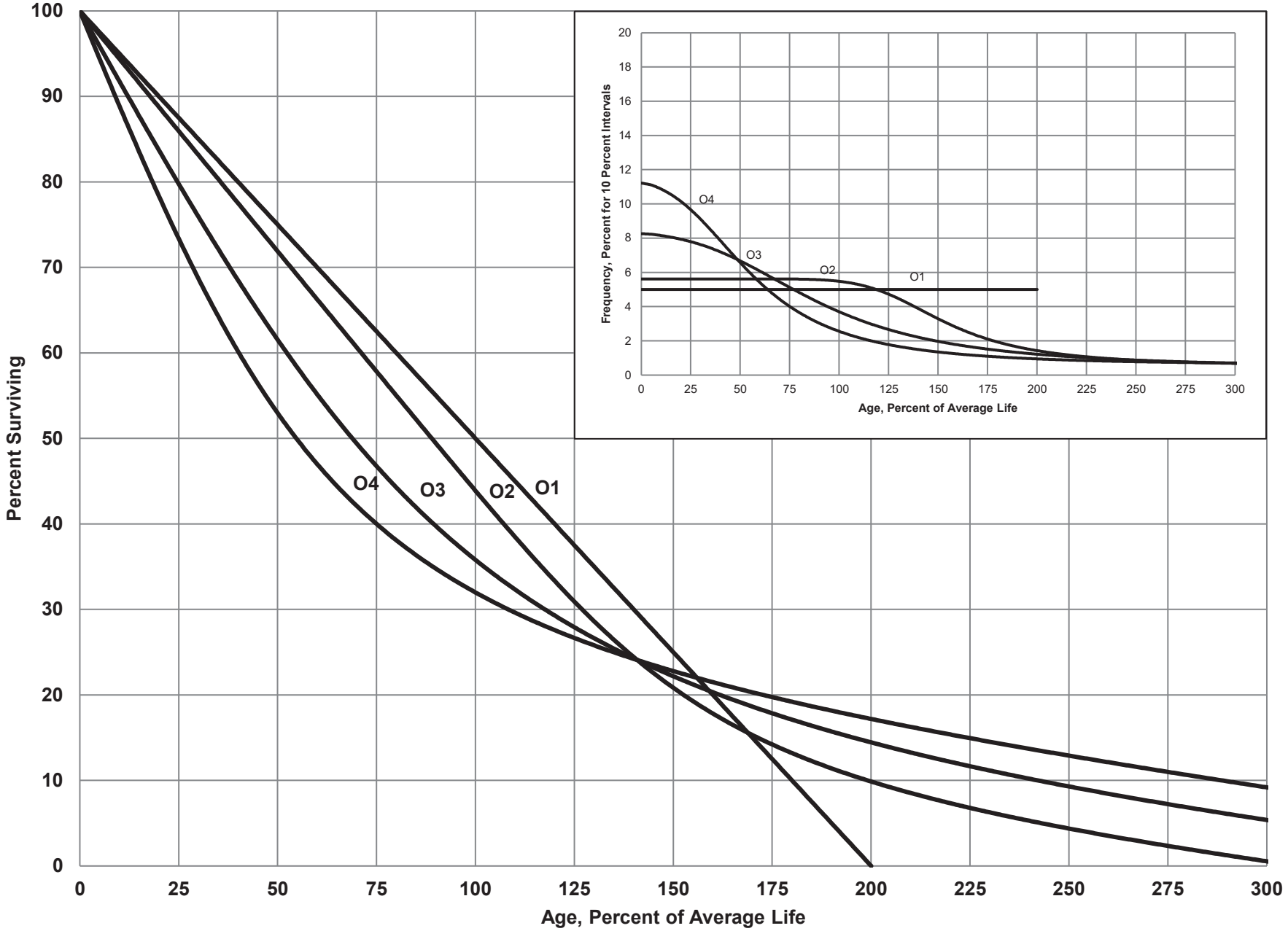


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2016-2025 for which there were placements during the years 2011-2025. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2016. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2016 retirements of 2011 installations and ending with the 2025 retirements of the 2020 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025 Placement Band 2011-2025

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2012	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2013	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2014	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2015	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2016	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2017		5	11	12	13	14	15	16	18	20	113	7½-8½
2018			6	12	13	15	16	17	19	19	124	6½-7½
2019				6	13	15	16	17	19	19	131	5½-6½
2020					7	14	16	17	19	20	143	4½-5½
2021						8	18	20	22	23	146	3½-4½
2022							9	20	22	25	150	2½-3½
2023								11	23	25	151	1½-2½
2024									11	24	153	½-1½
2025										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025 Placement Band 2011-2025

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2012	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2013	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2014	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2015	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2016	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2017		-	-	-	-	-	-	-	-	-	6	7½-8½
2018			-	-	-	-	-	-	-	-	-	6½-7½
2019				-	-	-	-	(12)[b]	-	-	-	5½-6½
2020					-	-	-	-	22[a]	-	-	4½-5½
2021						-	-	(19)[b]	-	-	10	3½-4½
2022							-	-	-	-	-	2½-3½
2023								-	-	(102)[c]	(121)	1½-2½
2024									-	-	-	½-1½
2025											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2016 through 2025 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2021 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2012	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2013	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2014	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2015	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2016	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2017		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2018			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2019				580[a]	574	561	546	530	501	482	3,057	5½-6½
2020					660[a]	653	639	623	628	609	3,789	4½-5½
2021						750[a]	742	724	685	663	4,332	3½-4½
2022							850[a]	841	821	799	4,955	2½-3½
2023								960[a]	949	926	5,719	1½-2½
2024									1,080[a]	1,069	6,579	½-1½
2025										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2016-2025, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2016-2025 Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Smoothing the Original Survivor Curve

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

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

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

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

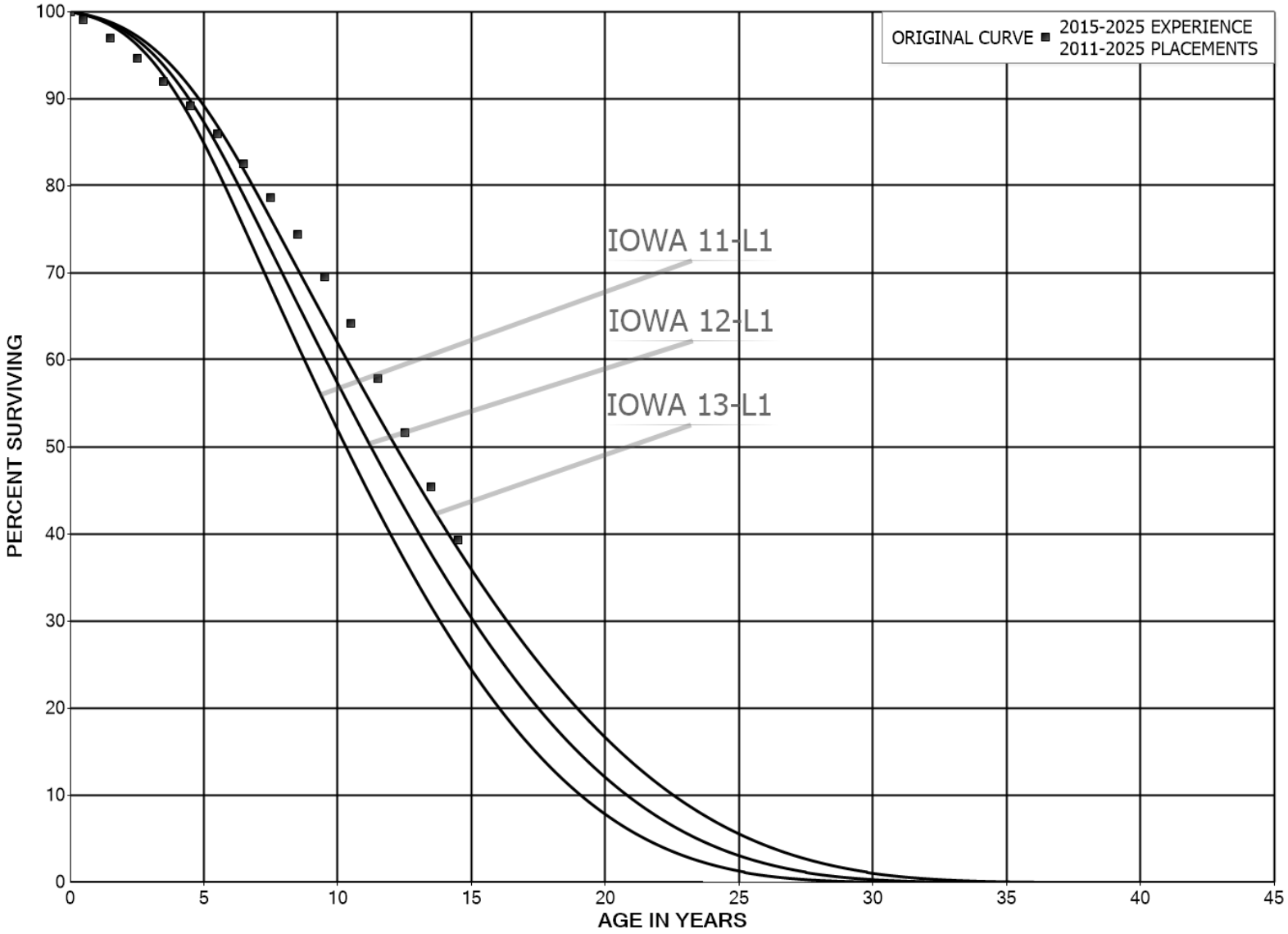


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

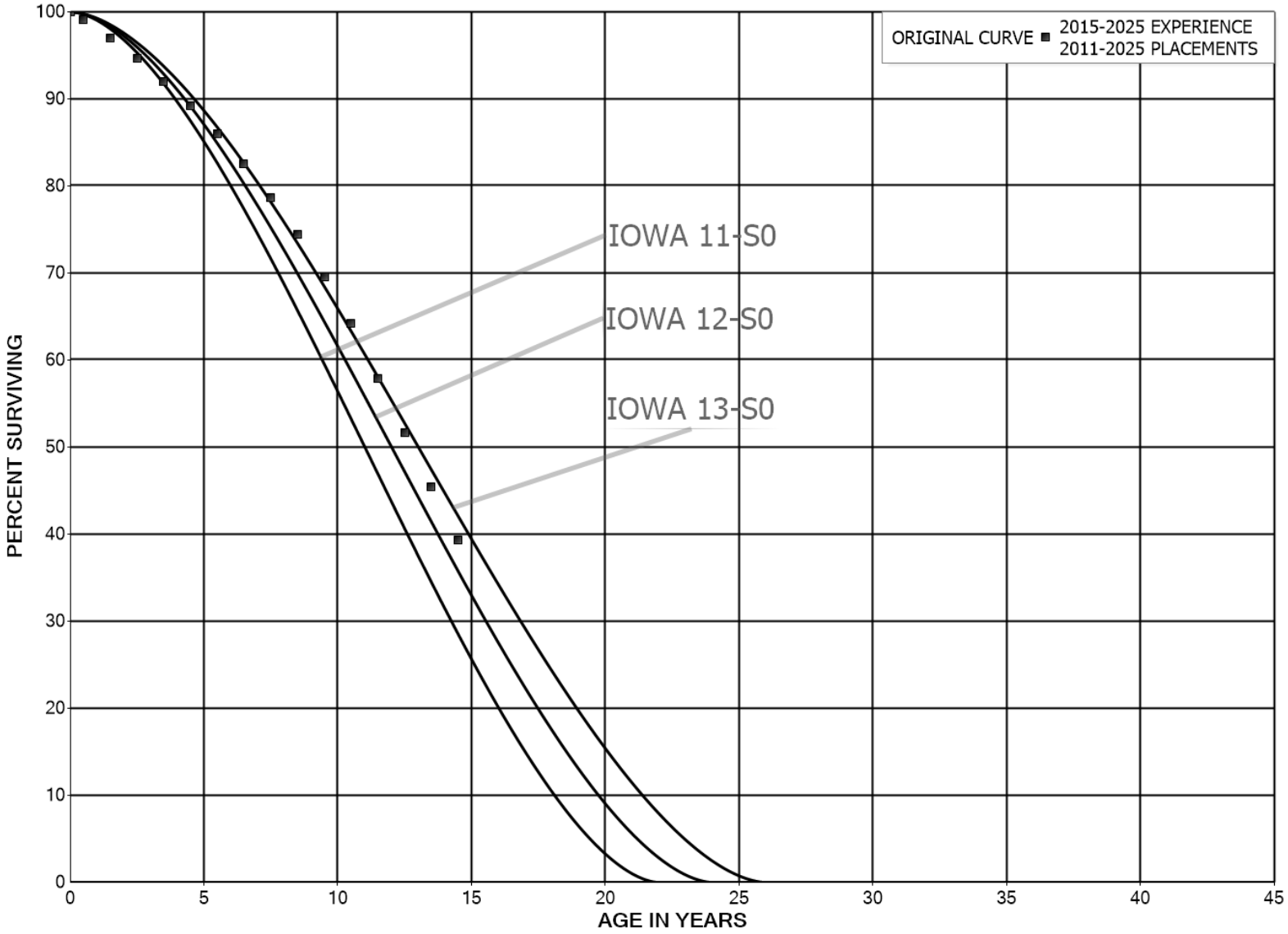


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

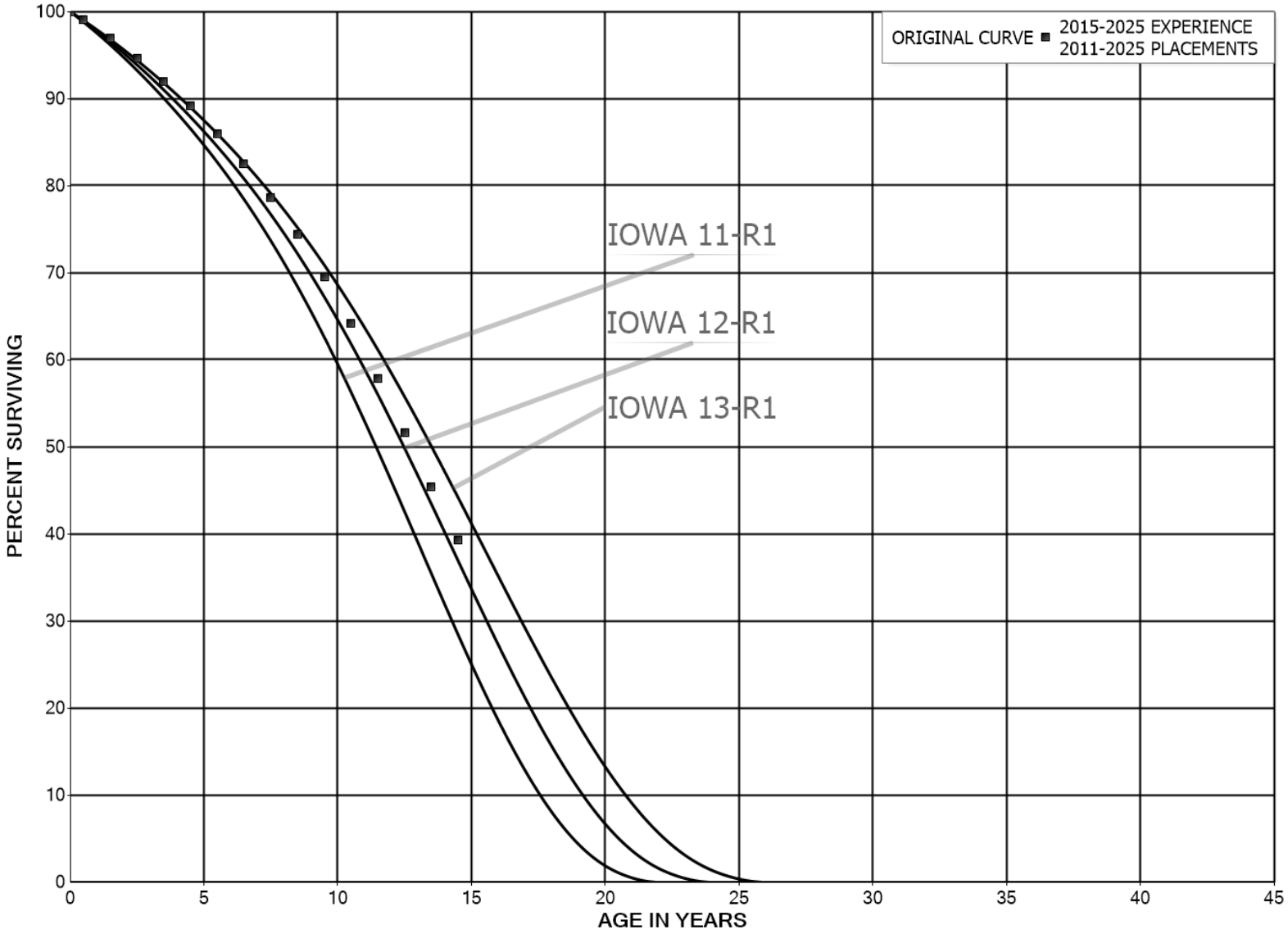
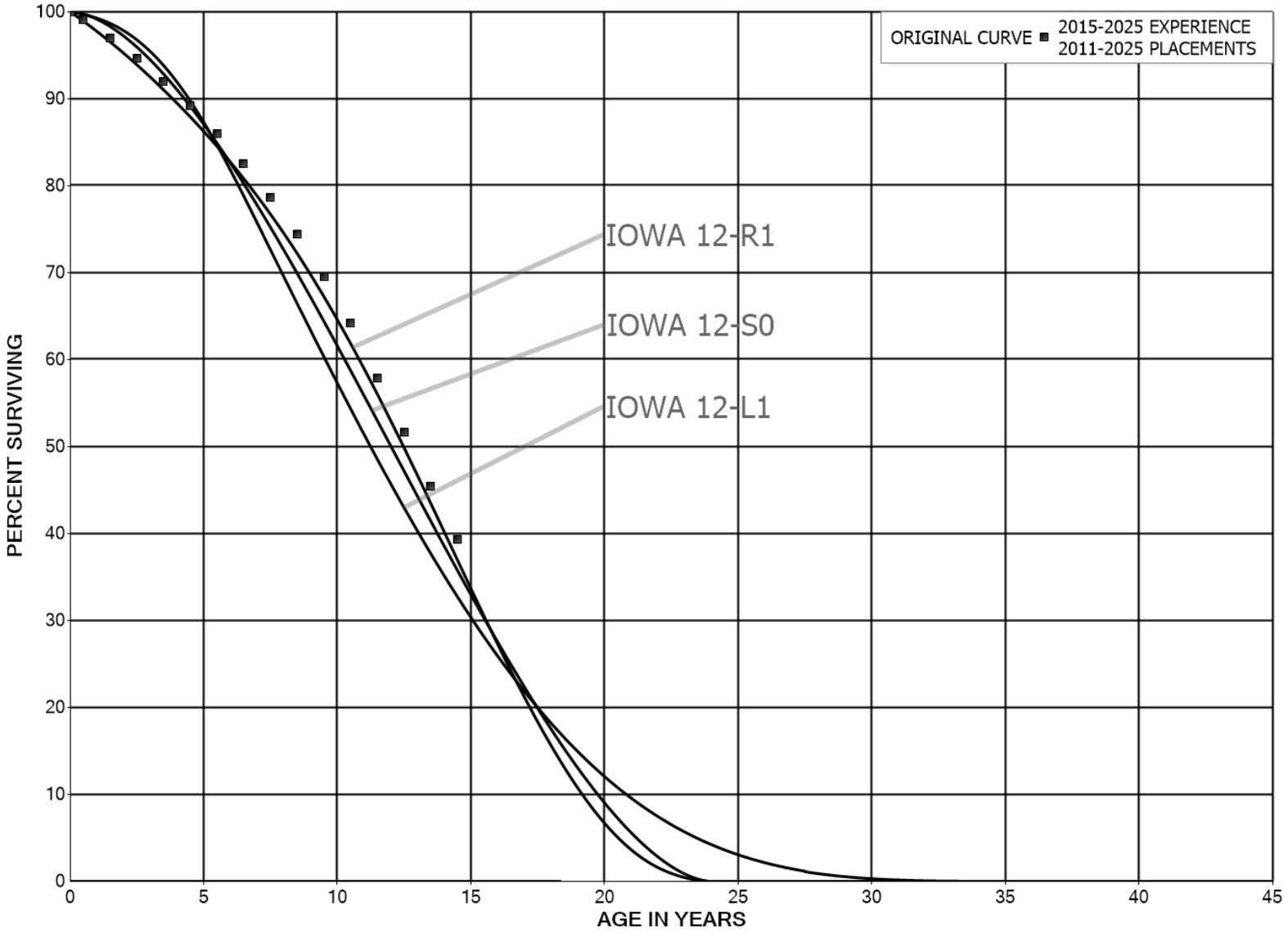


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

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

January 13, 2023

UGI Utilities, Inc. - Headquarters Office - Denver PA
Main Replacement Project on Wyomissing Avenue, Reading, PA
Museum Road District Regulating Station
Temple City Gate Station
UGI – Gas Training Center

August 16, 2018

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

August 15, 2018

Stroudsburg Operations Center
Stroudsburg Measuring Station
Delaware Water Gap M&R Station
Bangor City Gate Station
Mount Bethel Metering Station
Main Replacement Project on Main Street, Easton, PA
Hellertown City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center

February 3, 2017

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

January 25, 2017

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

January 29, 2016

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

January 23, 2014

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

December 20, 2011

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

December 14, 2011, cont.

Manheim District Regulating Station
Fruitville City Gate Station
Lancaster Service Center

December 14, 2011

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

December 13, 2011

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

December 7, 2010

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

December 6, 2010

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

June 7, 2007

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

May 15, 2007

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

June 6, 2002

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

May 13, 2002
Hershey City Gate Station
Lebanon City Gate Station
Lebanon Service Center
Lebanon District Regulating Station
Manheim District Regulating Station
West Lancaster City Gate Station
Lancaster Service Center

May 7, 2002
Harrisburg Service Center
CNG Refueling Station at Arnold Fuel Oil
October 10, 1996
Harrisburg Service Building
Steelton LPG Plant
Marietta City Gate Station
Columbia City Gate Regulator Station
Lancaster Service Center
Lebanon Service Center

October 9, 1996
Reading Service Center
Reading LPG Plant
Temple LNG Plant and Central Gas Control

October 8, 1996
Lehigh Valley Service Center
Allentown Garage and Shop
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bethlehem LPG Plant
Didier Plant

Judgment

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

The current consolidated gas company service life study is based on data through 2022. For a majority of the mass plant accounts and subaccounts for which survivor

curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

375.00 Structures and Improvements
376.00 Mains - Primarily Steel
376.00 Mains - Cast Iron
378.00 Measuring and Regulating Station Equipment -General
379.00 Measuring and Regulating Station Equipment -City Gate
380.00 Services
381.00 Meters
385.00 Industrial Measuring and Regulating Station Equipment
387.00 Other Equipment
390.00 Structures and Improvements
396.00 Power Operated Equipment

Account 380.00, Services, is one of the largest depreciable groups and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1954 through 2022. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-52 and the life table for the experience and placement band 1971-2022 plotted on the chart immediately follows it.

The survivor curve estimate for this account is the Iowa 45-R2. The service line typically consists of a length of steel or plastic pipe. Steel was predominantly used until the mid-1960's, after which copper and plastic inserts became more predominant. Direct

buried plastic pipe began to displace steel and the inserts in the 1980's. Currently, the investment in plastic services represents over 90 percent of the total account balance.

During the 1970's, the rates of service line retirements increased causing the service life to decrease. More recent retirement history indicates a decrease in the retirement levels expressed as a percent of the beginning plant balance. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the retirement of inactive services often was delayed due to operating practices in effect at that time. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. Services are often replaced in connection with a main replacement project since it is economic to do so even if the services are in reasonably good condition and not at the end of their physical life. The company during the past five years has significantly increased the miles of cast iron and bare steel main that are replaced annually. Based on the company's most recent plan as set forth in the Long-Term Infrastructure Improvement Plan (LTIIP), the accelerated replacement of cast iron mains will occur over a 15-year period ending in 2027. The accelerated replacement of bare steel mains will occur over a 30-year period ending in 2041. For steel services, the principal cause of retirement continues to be deterioration and the impact of the cast iron and bare steel main replacement program as steel service lines will be replaced in connection with the cast iron and bare steel main replacement. Steel services also will be retired when the company moves meters located indoors to outside the customer's home. The company plans to move all indoor meters, not located in a historic district, to the outside within the next 15 years. This program will

also cause increased meter and meter set retirements in other related accounts such as Accounts 381.00-384.00.

The 45-R2 survivor curve estimated for Account 380.00, Services, also is estimated for Accounts 382.00, Meter Installations; 383.00, House Regulators; 384.00, House Regulator Installations; and 386.00, Other Property on Customers' Premises. The use of the estimate developed for Account 380.00, Services, for other property on customers' premises is based on the similar nature of the facilities in these groups. The use of the services estimate for the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

The third largest depreciable group is Account 376.10, Mains - Primarily Steel. The survivor curve estimate for this account is the Iowa 75-R2.5. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals after age 35. This has resulted in a somewhat different indication of the survivor curve during the recent past and for the future. Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required. In addition, the company typically will replace service lines in connection with the main replacement. As previously

mentioned, the company has in the past five years or so significantly accelerated the rate at which bare steel mains are being replaced. Bare steel and cast iron mains were primarily installed up through 1960. The company has plans to replace all bare steel mains by 2041.

Typical service lives for mains of used by other gas companies range from 55 to 80 years. The Iowa 75-R2.5 survivor curve is within the range and is a reasonable interpretation of the significant portion of the stub survivor curve through age 70 and reflects the outlook of management.

The interim survivor curve estimate for Account 376.20, Mains – Cast Iron is the Iowa 65-R1. The 65-R1 survivor curve was based on the results of the life analysis for the experience band 1960-2022. The 65-year average service life estimate is consistent with management's expectations and estimates used by other gas companies. An estimated probable retirement date, or truncation date, was used for this account as well. The estimated probable retirement date (i.e., September 30, 2027) coincides with the date the company plans to complete its replacement of cast iron mains.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2. The major structures included in Account 390.10, Structures and Improvements were separated from the smaller structures for purposes of the study. The major structures group consists of twelve structures or office complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 45 to 75 years from the date of major installation and varied within this range based on individual circumstances such as size, condition, type

of construction, location, and management's plans. Continued use is planned for most of the major structures, although the company has plans to build a new Reading Service Center and vacate the existing Reading Service Center within 3 years or so. The Bethlehem Service Center has undergone a recent modernization and refurbishment and as a result its probable retirement date has been extended accordingly.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1960-2022 interim retirement experience, our observations of the buildings, consideration of the facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

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

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2026, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2026 calculation date.

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

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

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

INPUT PARAMETERS:
CALCULATION DATE.. 9-30-2026
SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.05547	0.05547000000	2025	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2024	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2023	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2022	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2021	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2020	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2019	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2018	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2017	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2016	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2015	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2014	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2013	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2012	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2011	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2010	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2009	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	2008	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	2007	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	2006	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	2005	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	2004	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	2003	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	2002	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	2001	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	2000	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1999	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1998	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1997	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2026 and 1998), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2025 equals one-half of 0.25324000000 plus all the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2026 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2026, the accrual for 2026 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2026, equals the group annual accrual for 2026 plus 0.875 of the group annual accruals for each of the subsequent years.

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

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2026.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

	Account	Amortization Period, Years
391.00	Office Furniture and Equipment	
	Furniture	20
	Equipment	10
	Computer Equipment	5
	Software	10
393.00	Stores Equipment	20
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	10
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts at September 30, 2026, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

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

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as was reported on the Company's books and records for the period October 1, 2021 through September 30, 2025, and as estimated for the twelve months ended September 30, 2026. The five-year amortization calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2022 through 2026 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study at September 30, 2026 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, 2026, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2026. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2022-2026 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-1. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2022-2026, are presented in the section beginning on page VIII-1.

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

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

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

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2026

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION			0	0	0	-	0
329	OTHER STRUCTURES			0	0	0	-	0
332	FIELD LINES			0	0	0	-	0
335	DRILLING AND CLEANING EQUIPMENT			0	0	0	-	0
TOTAL PRODUCTION PLANT				**0**	**0**	**0**	**-**	**0**
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	583,277	284,883	1.28	11,125
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,987	5,229	0.17	283
367	MAINS		75 - R2.5	39,468,181	23,526,057	15,942,124	1.02	403,112
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,834	4,347,592	1,825,242	1.43	88,553
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,549,221	955,983	2.32	81,415
371	OTHER EQUIPMENT		35 - R2.5	140,637	133,995	6,642	0.62	865
371.1	TESTING EQUIPMENT		20 - R3	210,011	172,428	37,583	2.10	4,401
TOTAL TRANSMISSION PLANT				**50,527,243**	**31,469,557**	**19,057,686**	**1.17**	**589,754**
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,374,004	1,551,251	1,822,753	1.27	42,899
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	7,923,019	3,693,851	4,229,168	1.87	148,281
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	787,125,750	211,746,999	575,378,751	1.52	11,926,394
376.2	MAINS - CAST IRON	09-2027	65 - R1	664,766	664,766	0	0.19	1,286
376.3	MAINS - PLASTIC		68 - R3	2,166,671,780	390,033,008	1,776,638,772	1.64	35,578,052
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	261,046	44,155	1.68	5,135
376.7	REG AFUDC		40 - SQ	1,322,088	300,224	1,021,864	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	191,451,499	46,205,293	145,246,206	2.69	5,146,078
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	81,779,825	16,033,091	65,746,734	2.86	2,335,776
380	SERVICES		45 - R2	1,799,933,111	485,016,289	1,314,916,822	2.65	47,737,596
381	METERS		36 - R2	160,820,610	67,493,856	93,326,754	2.72	4,376,115
381.1	METERS - ERTS		17 - S3	44,949,985	19,347,248	25,602,737	6.83	3,070,865
382	METER INSTALLATIONS		45 - R2	147,330,759	50,079,255	97,251,504	2.41	3,546,966
383	HOUSE REGULATORS		45 - R2	10,274,123	5,133,343	5,140,780	2.66	273,178
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,829,357	9,800,803	8,028,554	1.83	326,258
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	41,443,487	21,130,913	20,312,574	1.92	795,232
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	42,958	25,866	2.15	1,483
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	1,180,774	632,918	547,856	2.24	26,424
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,705	0	-	0
387	OTHER EQUIPMENT		40 - R2.5	5,308,206	3,316,734	1,991,472	1.68	89,055
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,485,147	5,517	0.22	3,208
TOTAL DISTRIBUTION PLANT				**5,471,272,537**	**1,333,993,698**	**4,137,278,839**	**2.11**	**115,463,333**
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	168,008,808	55,336,908	112,671,900	3.93	6,597,138
390.3	CNG STATIONS		15 - S3	7,022,614	251,058	6,771,556	7.15	501,969
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,843,693	2,231,975	3,611,718	5.62	328,671
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	211,671	89,606	122,065	11.21	23,727
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	14,016,581	7,096,550	6,920,031	20.83	2,919,208
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	5,446,944	2,343,072	3,103,872	8.95	487,469
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	44,342,195	10,694,286	33,647,909	6.60	2,925,010
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,647,964	3,148,010	1,499,954	8.39	390,041
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	50,841,189	21,105,714	29,735,475	10.13	5,150,277
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLI		12 - L3	7,595,119	3,663,559	3,931,560	7.93	602,011
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	11,013,953	4,673,510	6,340,443	7.93	873,323
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,932,322	1,338,963	1,593,359	6.18	181,305
393	STORES EQUIPMENT		20 - SQ	15,838	7,849	7,989	4.99	791
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	45,410,964	17,652,042	27,758,922	5.14	2,333,105
395	LABORATORY EQUIPMENT		20 - SQ	437,779	200,930	236,849	5.13	22,439
396	POWER OPERATED EQUIPMENT		16 - L2	13,798,162	6,098,760	7,699,402	6.38	880,798
397	COMMUNICATION EQUIPMENT		10 - SQ	3,095,450	1,216,151	1,879,299	10.48	324,268
398	MISCELLANEOUS EQUIPMENT		15 - SQ	1,936,970	1,208,168	728,802	3.18	61,603
399	OTHER TANGIBLE PROPERTY			0	0	0	-	0
TOTAL GENERAL PLANT				**386,618,216**	**138,357,111**	**248,261,105**	**6.36**	**24,603,153**
TOTAL DEPRECIABLE GAS PLANT				**5,908,417,996**	**1,503,820,366**	**4,404,597,630**	**2.38**	**140,656,240**

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, 2026

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE		CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
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			7,936,471					
389.2 LAND AND LAND RIGHTS - LAND RIGHTS			1,313					
TOTAL NONDEPRECIABLE PLANT			**16,898,907**					
TOTAL GAS PLANT			**5,925,316,903**					
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	35,116,171	6,755,017	28,361,154	2.55		895,246
READING DATA CENTER	09-2073	70 - R1	20,414,469	1,880,978	18,533,491	2.84		580,484
KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	261,435	1,120,805	3.94		54,514
TOTAL ACCOUNT 390.1			*56,912,880*	*8,897,430*	*48,015,450*	*2.69*		*1,530,244*
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,926,544	1,481,740	3,444,804	5.12		252,410
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	0	0	0	20.00	**	0
TOTAL COMMON PLANT			**68,925,496**	**10,379,170**	**51,460,254**	**2.88**		**1,782,654**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%			**61,419,509**	**9,248,878**	**45,856,232**			**1,588,523**
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	9,593,313	8,284,011	19.49		3,483,451
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-		0
UNITE ERP	09-2034	SQUARE	10,695,816	4,583,616	6,112,200	7.14		764,025
TOTAL ACCOUNT 391.2			*13,499,682*	*7,387,482*	*6,112,200*	*5.66*		*764,025*
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	98,427,853	28,933,224	69,494,629	9.89		9,735,400
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,033,083	73,969,743	60,063,340	6.82		9,134,993
TOTAL INFORMATION SERVICES			**263,837,942**	**119,883,762**	**143,954,180**	**8.76**		**23,117,869**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%			**223,787,342**	**101,685,407**	**122,101,935**			**19,608,576**
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS			12,568,452	8,904,887	3,663,565	1.50		188,254
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			**1,642,697**	**1,163,869**	**478,828**			**24,605**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			**283,564,154**	**109,770,416**	**167,479,339**			**21,172,494**
TOTAL PLANT IN SERVICE			**6,208,881,057**	**1,613,590,782**	**4,572,076,969**			**161,828,734**
AMORTIZATION OF NEGATIVE NET SALVAGE								**8,697,564**
GRAND TOTAL			**6,208,881,057**	**1,613,590,782**	**4,572,076,969**			**170,526,298**

* 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, 2025 PROJECTED TO SEPTEMBER 30, 2026

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	23,039	0	(23,039)	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		**23,039**	**0**	**(23,039)**	**0**	**0**	**0**	**0**	**0**	**0.00**
TRANSMISSION PLANT										
365.2	RIGHTS-OF-WAY	571,904	11,373	0	0	0	0	0	583,277	67.19
366	STRUCTURES AND IMPROVEMENTS	156,695	292	0	0	0	0	0	156,987	96.78
367	MAINS	23,115,954	406,522	3,581	0	0	0	0	23,526,057	59.61
369	MEASURING AND REGULATING STATION EQUIPMENT	4,255,146	90,741	1,705	0	0	0	0	4,347,592	70.43
370	COMMUNICATION EQUIPMENT	2,462,642	86,579	0	0	0	0	0	2,549,221	72.73
371	OTHER EQUIPMENT	133,053	942	0	0	0	0	0	133,995	95.28
371.1	TESTING EQUIPMENT	167,850	4,578	0	0	0	0	0	172,428	82.10
TOTAL TRANSMISSION PLANT		**30,863,244**	**601,027**	**5,286**	**0**	**0**	**0**	**0**	**31,469,557**	**62.28**
DISTRIBUTION PLANT										
374.2	RIGHTS-OF-WAY	1,508,064	43,187	0	0	0	0	0	1,551,251	45.98
375	STRUCTURES AND IMPROVEMENTS	3,577,081	138,089	2,857	(16,926)	0	(7,250)	0	3,693,851	46.62
376.1	MAINS - PRIMARILY STEEL	202,628,288	11,746,823	1,490,006	(2,936,060)	0	(1,182,058)	0	211,746,999	26.90
376.2	MAINS - CAST IRON	605,269	30,811	515,594	0	0	0	(486,908)	664,766	100.00
376.3	MAINS - PLASTIC	359,244,271	34,074,195	699,805	(3,714,736)	0	(757,435)	486,908	390,033,008	18.00
376.5	MAINS - PRIMARILY WROUGHT IRON	255,480	5,566	0	0	0	0	0	261,046	85.53
376.7	REG AFUDC	267,172	33,052	0	0	0	0	0	300,224	22.71
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	41,528,725	4,717,138	226,543	(213,690)	0	(53,423)	0	46,205,293	24.13
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	13,438,274	2,507,090	87,727	0	0	0	0	16,033,091	19.61
380	SERVICES	460,225,389	46,015,175	4,744,153	(18,697,119)	0	(7,271,309)	0	485,016,289	26.95
381	METERS	64,992,744	4,216,422	28,304	(1,743,614)	0	0	0	67,493,856	41.97
381.1	METERS - ERTS	17,039,782	3,173,164	6,109	(871,807)	0	0	0	19,347,248	43.04
382	METER INSTALLATIONS	47,684,946	3,479,884	133,257	(877,552)	0	(341,280)	0	50,079,255	33.99
383	HOUSE REGULATORS	3,921,107	340,659	871,577	0	0	0	0	5,133,343	49.96
384	HOUSE REGULATOR INSTALLATIONS	9,463,445	333,586	3,772	0	0	0	0	9,800,803	54.97
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	19,978,680	809,231	24,666	(7,802)	0	326,138	0	21,130,913	50.99
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	(55,879)	9,858	155	0	0	0	88,824	42,958	62.42
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	706,337	15,143	247	0	0	0	(88,809)	632,918	53.60
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,720	0	0	0	0	0	(15)	24,705	100.00
387	OTHER EQUIPMENT	3,225,607	91,127	0	0	0	0	0	3,316,734	62.48
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,481,718	3,429	0	0	0	0	0	1,485,147	99.63
TOTAL DISTRIBUTION PLANT		**1,251,741,220**	**111,783,629**	**8,834,772**	**(29,079,306)**	**0**	**(9,286,617)**	**0**	**1,333,993,698**	**24.38**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2025 PROJECTED TO SEPTEMBER 30, 2026

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	49,470,174	6,110,970	131,769	(345,054)	0	(30,951)	0	55,336,908	32.94
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
390.3	CNG STATIONS	0	251,058	0	0	0	0	0	251,058	0.00
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,973,088	322,361	0	(18,368)	0	0	(45,106)	2,231,975	38.19
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	122,642	20,298	0	(48,045)	0	0	(5,289)	89,606	42.33
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	4,391,081	2,762,253	0	(62,073)	0	0	5,289	7,096,550	50.63
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,333,192	0	0	(4,378,298)	0	0	45,106	0	0.00
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	3,667,639	415,662	0	(1,740,229)	0	0	0	2,343,072	43.02
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	16,378,755	2,673,517	0	(8,357,986)	0	0	0	10,694,286	24.12
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	2,777,810	411,122	0	(45,469)	4,547	0	0	3,148,010	67.73
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	18,137,557	4,621,465	(871,601)	(868,564)	86,857	0	0	21,105,714	41.51
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	3,144,919	585,510	0	(74,300)	7,430	0	0	3,663,559	48.24
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,935,541	834,939	0	(107,744)	10,774	0	0	4,673,510	42.43
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	1,191,005	173,776	0	(28,686)	2,868	0	0	1,338,963	45.66
393	STORES EQUIPMENT	7,057	792	0	0	0	0	0	7,849	49.56
394	TOOLS, SHOP AND GARAGE EQUIPMENT	16,560,440	2,318,485	4,379	(1,231,262)	0	0	0	17,652,042	38.87
395	LABORATORY EQUIPMENT	178,472	22,458	0	0	0	0	0	200,930	45.90
396	POWER OPERATED EQUIPMENT	5,174,132	924,628	0	0	0	0	0	6,098,760	44.20
397	COMMUNICATION EQUIPMENT	825,767	387,864	2,520	0	0	0	0	1,216,151	39.29
398	MISCELLANEOUS EQUIPMENT	1,055,236	93,140	156,533	(96,741)	0	0	0	1,208,168	62.37
399	OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
TOTAL GENERAL PLANT		**133,340,539**	**22,930,298**	**(576,400)**	**(17,418,851)**	**112,476**	**(30,951)**	**0**	**138,357,111**	**36.45**
TOTAL DEPRECIABLE GAS PLANT		**1,415,968,042**	**135,314,954**	**8,240,619**	**(46,498,157)**	**112,476**	**(9,317,568)**	**0**	**1,503,820,366**	**25.48**
OTHER UTILITY PLANT										
COMMON PLANT										
390.1	STRUCTURES AND IMPROVEMENTS									
	UGI HEADQUARTERS BUILDING - DENVER	5,809,287	908,409	0	0	0	0	0	6,717,696	19.13
	READING DATA CENTER	1,306,157	614,476	0	0	0	0	0	1,920,633	9.41
	KNITTING MILLS OFFICE	203,120	55,981	0	0	0	0	0	259,101	18.75
	TOTAL ACCOUNT 390.1	*7,318,564*	*1,578,866*	*0*	*0*	*0*	*0*	*0*	*8,897,430*	
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,407,352	238,215	0	0	0	0	(163,827)	1,481,740	30.08
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	748,671	163,878	0	(1,076,376)	0	0	163,827	0	0.00
TOTAL COMMON PLANT		**9,474,587**	**1,980,959**	**0**	**(1,076,376)**	**0**	**0**	**0**	**10,379,170**	**16.78**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%		**8,442,804**	**1,765,233**	**0**	**(959,159)**	**0**	**0**	**0**	**9,248,878**	
INFORMATION SERVICES (IS)										
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,819,410	3,773,903	0	0	0	0	0	9,593,313	53.66
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	3,819,935	763,681	0	0	0	0	0	4,583,616	42.85
	TOTAL ACCOUNT 391.2	*6,623,801*	*763,681*	*0*	*0*	*0*	*0*	*0*	*7,387,482*	
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	35,342,141	7,130,207	0	(13,539,124)	0	0	0	28,933,224	29.40
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	65,398,509	9,119,459	0	(548,225)	0	0	0	73,969,743	55.19
TOTAL INFORMATION SERVICES		**113,183,861**	**20,787,250**	**0**	**(14,087,349)**	**0**	**0**	**0**	**119,883,762**	**45.44**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%		**96,002,551**	**17,631,745**	**0**	**(11,948,889)**	**0**	**0**	**0**	**101,685,407**	
EMPIRE YARD BUILDING										
390.1	STRUCTURES AND IMPROVEMENTS	8,652,881	196,778	55,228	0	0	0 #	0	8,904,887	70.85
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%		**1,130,932**	**25,719**	**7,218**	**0**	**0**	**0**	**0**	**1,163,869**	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION		**103,314,423**	**19,371,259**	**(7,218)**	**(12,908,048)**	**0**	**0**	**0**	**109,770,416**	
TOTAL DEPRECIABLE PLANT IN SERVICE		**1,519,282,465**	**154,686,213**	**8,233,401**	**(59,406,205)**	**112,476**	**(9,317,568)**	**0**	**1,613,590,782**	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GAS PLANT									
PRODUCTION PLANT									
305	MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
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	1.31	11,373
366	STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.18	292
367	MAINS	39,468,181	0	0	0	39,468,181	39,468,181	1.03	406,522
369	MEASURING AND REGULATING STATION EQUIPMENT	6,172,834	0	0	0	6,172,834	6,172,834	1.47	90,741
370	COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	3,505,204	2.47	86,579
371	OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.67	942
371.1	TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.18	4,578
TOTAL TRANSMISSION PLANT		**50,527,243**	**0**	**0**	**0**	**50,527,243**	**50,527,243**		**601,027**
DISTRIBUTION PLANT									
374.2	RIGHTS-OF-WAY	3,374,004	0	0	0	3,374,004	3,374,004	1.28	43,187
375	STRUCTURES AND IMPROVEMENTS	7,180,945	759,000	(16,926)	0	7,923,019	7,551,982	1.80	138,089
376.1	MAINS - PRIMARILY STEEL	761,490,737	28,571,074	(2,936,060)	0	787,125,751	774,308,244	1.52	11,746,823
376.2	MAINS - CAST IRON	664,766	0	0	0	664,766	664,766	4.64	30,811
376.3	MAINS - PLASTIC	1,988,393,622	181,992,894	(3,714,736)	0	2,166,671,780	2,077,532,701	1.64	34,074,195
376.5	MAINS - PRIMARILY WROUGHT IRON	305,201	0	0	0	305,201	305,201	1.82	5,566
376.7	REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	164,220,812	27,444,377	(213,690)	0	191,451,499	177,836,156	2.65	4,717,138
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	81,779,825	0	0	0	81,779,825	81,779,825	3.06	2,507,090
380	SERVICES	1,684,480,735	134,149,497	(18,697,119)	0	1,799,933,113	1,742,206,924	2.64	46,015,175
381	METERS	152,199,760	10,364,463	(1,743,614)	0	160,820,609	156,510,185	2.70	4,216,422
381.1	METERS - ERTS	40,639,561	5,182,232	(871,807)	0	44,949,986	42,794,774	7.45	3,173,164
382	METER INSTALLATIONS	141,911,982	6,296,328	(877,552)	0	147,330,758	144,621,370	2.41	3,479,884
383	HOUSE REGULATORS	10,274,123	0	0	0	10,274,123	10,274,123	3.32	340,659
384	HOUSE REGULATOR INSTALLATIONS	17,829,357	0	0	0	17,829,357	17,829,357	1.87	333,586
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40,449,313	1,001,976	(7,802)	0	41,443,487	40,946,400	1.97	809,231
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	267,063	0	0	(198,239)	68,824	167,944	5.87	9,858
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	982,535	0	0	198,239	1,180,774	1,081,655	1.40	15,143
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	1.71	91,127
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.23	3,429
TOTAL DISTRIBUTION PLANT		**5,104,590,004**	**395,761,841**	**(29,079,306)**	**0**	**5,471,272,539**	**5,287,931,272**	2.11	**111,783,629**
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS	159,009,347	9,344,513	(345,054)	0	168,008,806	163,509,077	3.80	6,110,970
390.3	CNG STATIONS	-	7,022,614	0	0	7,022,614	3,511,307	7.15	251,058
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,762,063	100,000	(18,368)	0	5,843,695	5,802,879	5.55	322,361
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	209,716	50,000	(48,045)	0	211,671	210,694	9.14	20,298
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	11,611,467	2,467,186	(62,073)	0	14,016,580	12,814,024	21.56	2,762,253
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,378,298)	0	0	2,189,149	-	0
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	7,187,173	1	(1,740,229)	0	5,446,945	6,317,059	6.58	415,662
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	52,700,181	0	(8,357,986)	0	44,342,195	48,521,188	5.51	2,673,517
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,238,742	454,690	(45,469)	0	4,647,963	4,443,353	9.14	411,122
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	43,024,106	8,685,648	(868,564)	0	50,841,190	46,932,648	9.87	4,621,465
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	6,926,421	742,998	(74,300)	0	7,595,119	7,260,770	8.04	585,510
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	10,044,251	1,077,447	(107,744)	0	11,013,954	10,529,103	7.92	834,939
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	2,674,151	286,856	(28,686)	0	2,932,322	2,803,237	6.17	173,776
393	STORES EQUIPMENT	15,838	0	0	0	15,838	15,838	5.00	792
394	TOOLS, SHOP AND GARAGE EQUIPMENT	44,808,230	1,833,996	(1,231,262)	0	45,410,964	45,109,597	5.14	2,318,485
395	LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.13	22,458
396	POWER OPERATED EQUIPMENT	13,798,162	0	0	0	13,798,162	13,798,162	6.70	924,628
397	COMMUNICATION EQUIPMENT	3,095,450	0	0	0	3,095,450	3,095,450	12.53	387,864
398	MISCELLANEOUS EQUIPMENT	1,510,050	523,660	(96,741)	0	1,936,969	1,723,510	5.50	93,140
399	OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	8,016	-	0
TOTAL GENERAL PLANT		**371,447,458**	**32,589,609**	**(17,418,851)**	**0**	**386,618,216**	**379,032,837**		**22,930,298**
TOTAL DEPRECIABLE GAS PLANT		**5,526,564,705**	**428,351,451**	**(46,498,157)**	**0**	**5,908,417,998**	**5,717,491,352**		**135,314,954**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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	7,330,889	605,582	0	0	7,936,471	7,633,680		
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT		**16,293,325**	**605,582**	**0**	**0**	**16,898,907**	**16,596,116**		
TOTAL GAS PLANT		**5,542,858,030**	**428,957,033**	**(46,498,157)**	**0**	**5,925,316,905**	**5,734,087,467**		
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	34,761,419	354,752	0	0	35,116,171	34,938,795	2.60	908,409
	READING DATA CENTER	20,414,469	0	0	0	20,414,469	20,414,469	3.01	614,476
	KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	4.05	55,981
	TOTAL ACCOUNT 390.1	*56,558,128*	*354,752*	*0*	*0*	*56,912,880*	*56,735,504*		*1,578,866*
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,876,544	50,000	0	0	4,926,544	4,901,544	4.86	238,215
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,076,376	0	(1,076,376)	0	0	538,188	30.45	163,878
TOTAL COMMON PLANT		**69,597,120**	**404,752**	**(1,076,376)**	**0**	**68,925,496**	**69,261,308**		**1,980,959**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%		**62,017,994**	**360,675**	**(959,159)**	**0**	**61,419,509**	**61,718,752**		**1,765,233**
INFORMATION SERVICES (IS)									
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	17,877,324	0	0	0	17,877,324	17,877,324	21.11	3,773,903
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	763,681
	TOTAL ACCOUNT 391.2	13,499,683	0	0	0	13,499,682	13,499,682		763,681
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	63,317,686	48,649,291	(13,539,124)	0	98,427,853	80,872,770	7.64	7,130,207
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,581,308	0	(548,225)	0	134,033,083	134,307,195	6.79	9,119,459
TOTAL INFORMATION SERVICES		**229,276,000**	**48,649,291**	**(14,087,349)**	**0**	**263,837,942**	**246,556,971**		**20,787,250**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%		**194,471,903**	**41,264,328**	**(11,948,889)**	**0**	**223,787,342**	**209,129,623**		**17,631,745**
EMPIRE YARD BUILDING									
390.1	STRUCTURES AND IMPROVEMENTS	12,568,452	0	0	0	12,568,452	12,568,452	1.57	196,778
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%		**1,642,697**	**0**	**0**	**0**	**1,642,697**	**1,642,697**		**25,719**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION		**254,847,200**	**41,625,003**	**(12,908,048)**	**0**	**283,564,154**	**269,205,678**		**19,371,259**
TOTAL PLANT IN SERVICE		**5,797,705,230**	**470,582,036**	**(59,406,205)**	**0**	**6,208,881,059**	**6,003,293,145**		**154,686,213**

* 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

ACCOUNT	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	2025 GROSS SALVAGE	2025 COST OF REMOVAL	2026 GROSS SALVAGE	2026 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	464	0	412	0	5,801	0	9,571	0	0	16,247	3,249
369	0	4,906	0	231	0	0	0	0	0	0	5,137	1,027
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**	**5,370**	**0**	**643**	**0**	**5,801**	**0**	**9,571**	**0**	**0**	**21,385**	**4,276**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	346	0	1,876	0	0	0	12,062	0	7,250	21,534	4,307
376.1	0	749,917	0	1,693,882	0	1,190,708	0	2,102,595	0	1,182,058	6,919,159	1,383,832
376.2	0	270,874	0	633,299	0	682,408	0	899,144	0	0	2,485,725	497,145
376.3	0	1,130,259	0	311,402	0	819,607	0	508,772	0	757,435	3,527,475	705,495
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	278,821	0	206,792	0	165,132	0	313,281	0	53,422	1,017,448	203,490
379	0	98,844	0	85,312	0	43,038	0	196,338	0	0	423,531	84,705
380	0	4,547,451	0	5,345,562	0	4,613,724	0	5,022,669	0	7,271,310	26,800,716	5,360,143
381	0	711	0	35,495	0	48,411	0	74,865	0	0	159,482	31,896
381.1	0	0	0	2,076	0	9,685	0	18,782	0	0	30,543	6,109
382	0	164,128	0	117,424	0	65,380	0	94,530	0	341,280	782,742	156,549
383	0	0	0	806	0	3,328,107	0	1,028,703	0	0	4,357,616	871,523
384	0	2,202	0	82	0	282	0	2,578	0	0	5,144	1,028
385	0	(154)	0	0	0	984	0	87,207	0	(326,138)	(238,101)	(47,619)
386.0	0	0	0	0	0	0	0	774	0	0	774	155
386.1	0	0	0	0	0	208	0	1,025	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**	**7,243,398**	**0**	**8,434,009**	**0**	**10,967,674**	**0**	**10,363,326**	**0**	**9,286,617**	**46,295,023**	**9,259,005**

UGI UTILITIES, INC. - GAS DIVISION

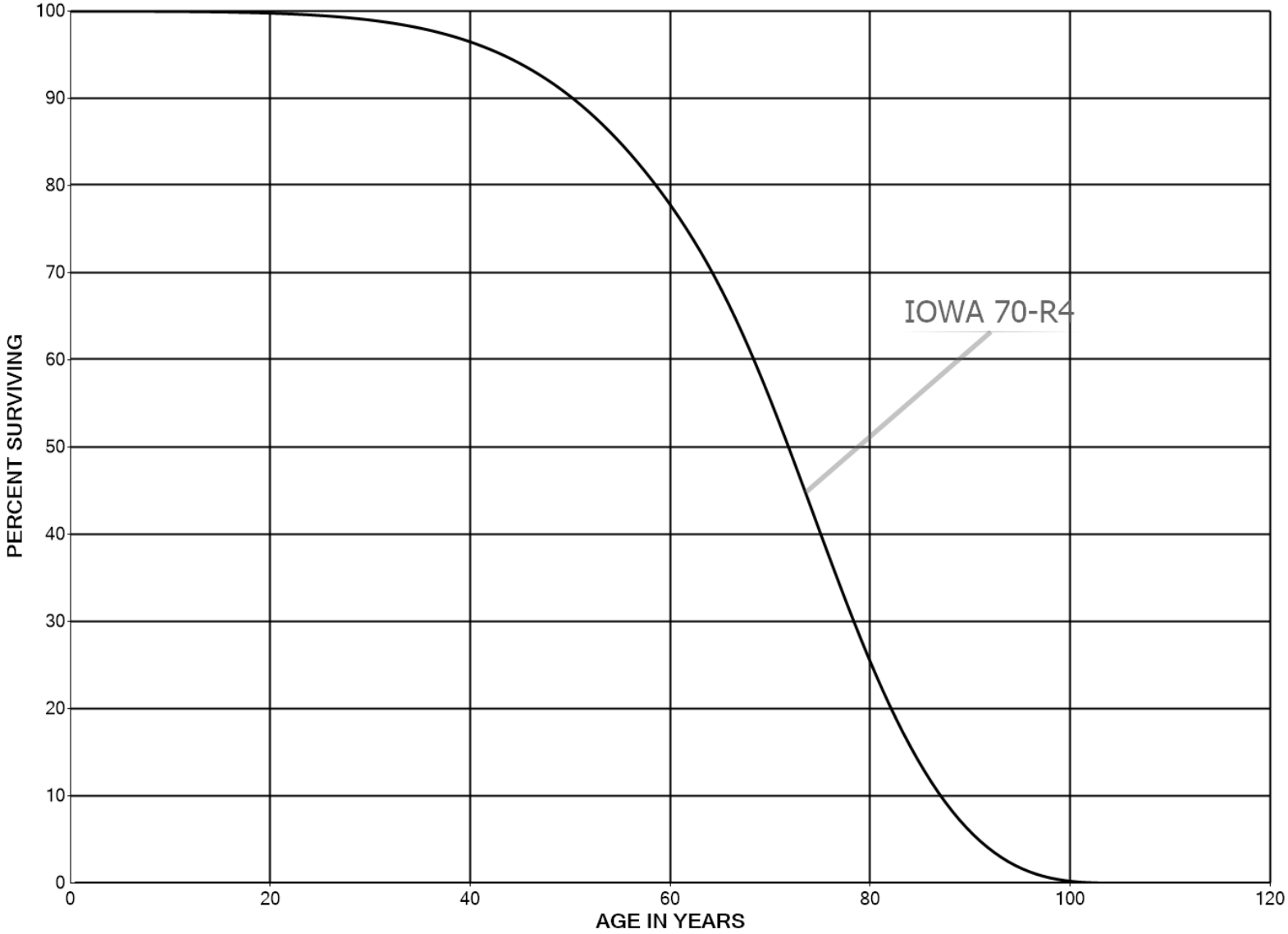
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	2025 GROSS SALVAGE	2025 COST OF REMOVAL	2026 GROSS SALVAGE	2026 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GENERAL PLANT												
390.1	0	969	0	395	0	552,200	0	105,144	0	30,951	689,659	137,932
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	0	0	(4,547)	0	(4,547)	(909)
392.2	(1,548,910)	0	(887,270)	0	(645,657)	0	(749,272)	0	(86,856)	0	(3,917,966)	(783,593)
392.3	0	0	0	0	0	0	0	0	(7,430)	0	(7,430)	(1,486)
392.4	0	0	0	0	0	0	0	0	(10,774)	0	(10,774)	(2,155)
392.5	0	0	0	0	0	0	0	0	(2,869)	0	(2,869)	(574)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	21,728	0	167	0	0	0	0	0	0	21,895	4,379
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	11	0	2,889	0	9,703	0	0	12,603	2,520
398	0	150,545	0	79,441	0	74,236	0	86,622	0	0	390,844	78,169
TOTAL	**(1,548,910)**	**173,241**	**(887,270)**	**80,015**	**(645,657)**	**629,324**	**(749,272)**	**201,469**	**(112,476)**	**30,951**	**(2,828,585)**	**(565,717)**
TOTAL GAS PLANT	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(749,272)**	**10,574,365**	**(112,476)**	**9,317,568**	**43,487,822**	**8,697,564**
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	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(749,272)**	**10,574,365**	**(112,476)**	**9,317,568**	**43,487,822**	**8,697,564**

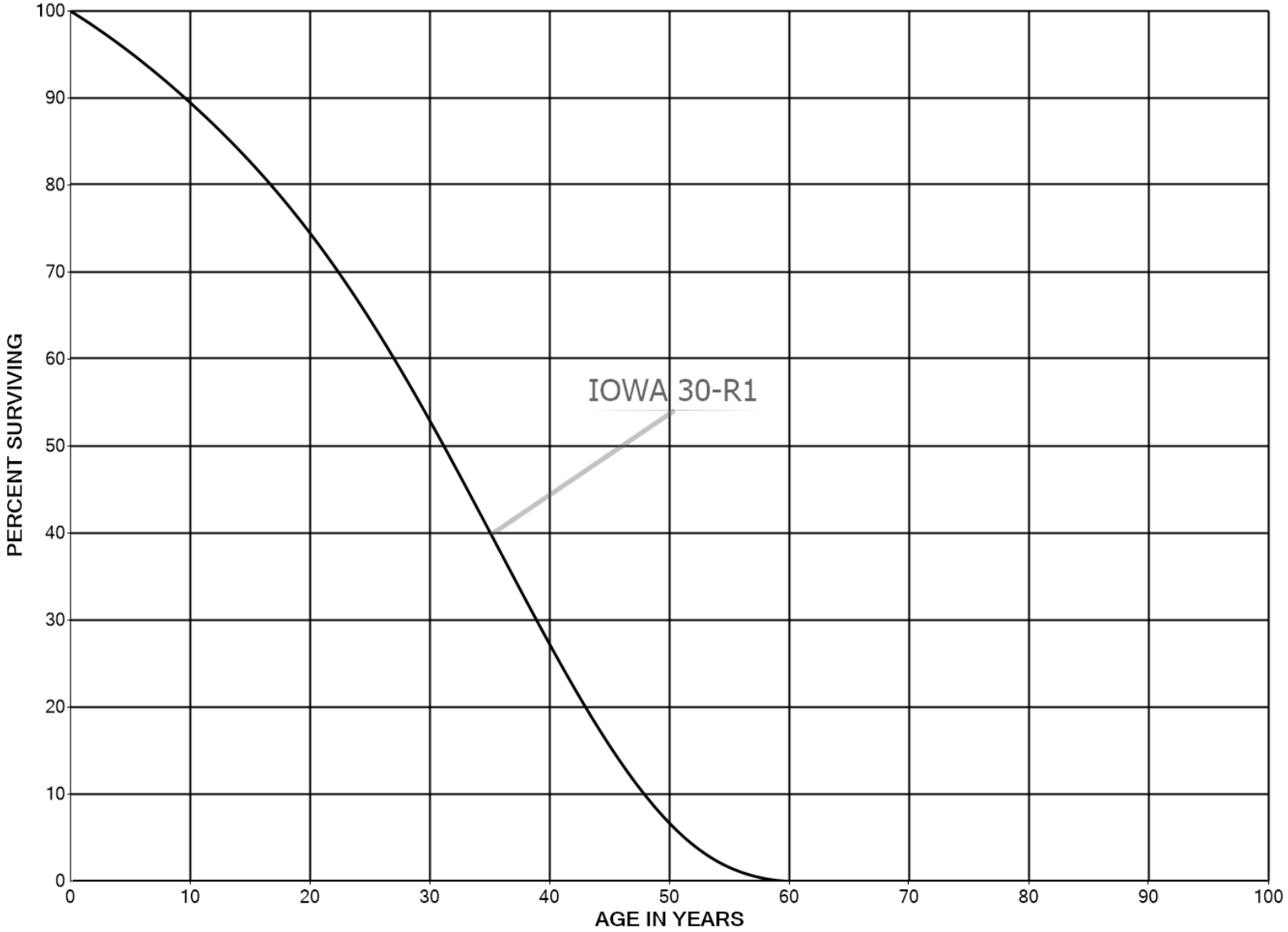
* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

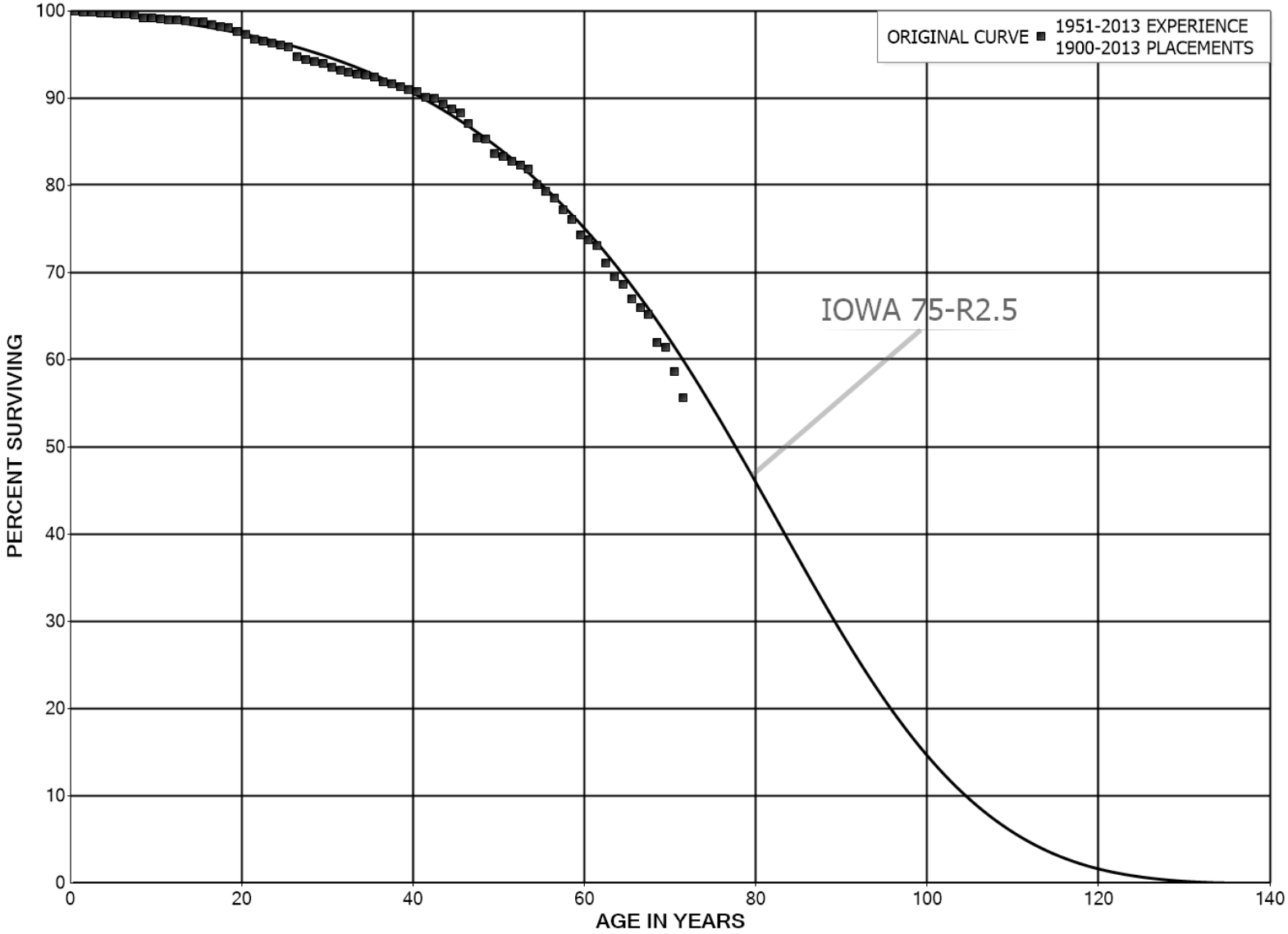
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 365.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,850,795	17,230	0.0004	0.9996	100.00
0.5	41,637,546	38,133	0.0009	0.9991	99.96
1.5	41,710,703	29,348	0.0007	0.9993	99.87
2.5	41,698,275	18,241	0.0004	0.9996	99.80
3.5	41,179,742	20,022	0.0005	0.9995	99.76
4.5	41,190,999	25,728	0.0006	0.9994	99.71
5.5	41,007,960	16,986	0.0004	0.9996	99.64
6.5	40,543,199	30,014	0.0007	0.9993	99.60
7.5	40,235,208	126,599	0.0031	0.9969	99.53
8.5	40,056,415	23,786	0.0006	0.9994	99.22
9.5	39,620,574	24,263	0.0006	0.9994	99.16
10.5	37,800,752	34,935	0.0009	0.9991	99.10
11.5	36,175,185	28,922	0.0008	0.9992	99.01
12.5	33,932,562	16,407	0.0005	0.9995	98.93
13.5	32,926,142	32,725	0.0010	0.9990	98.88
14.5	31,097,812	31,843	0.0010	0.9990	98.78
15.5	29,121,771	84,454	0.0029	0.9971	98.68
16.5	28,243,535	46,919	0.0017	0.9983	98.39
17.5	27,750,657	54,606	0.0020	0.9980	98.23
18.5	27,031,445	106,788	0.0040	0.9960	98.04
19.5	25,789,365	92,763	0.0036	0.9964	97.65
20.5	24,529,783	132,147	0.0054	0.9946	97.30
21.5	22,164,999	62,913	0.0028	0.9972	96.77
22.5	21,562,846	48,600	0.0023	0.9977	96.50
23.5	19,129,018	33,878	0.0018	0.9982	96.28
24.5	18,659,552	63,524	0.0034	0.9966	96.11
25.5	18,187,437	191,547	0.0105	0.9895	95.78
26.5	17,523,332	73,112	0.0042	0.9958	94.77
27.5	16,825,941	31,448	0.0019	0.9981	94.38
28.5	16,046,906	48,550	0.0030	0.9970	94.20
29.5	15,473,503	65,299	0.0042	0.9958	93.92
30.5	15,070,050	60,057	0.0040	0.9960	93.52
31.5	14,730,984	34,606	0.0023	0.9977	93.15
32.5	14,447,634	30,637	0.0021	0.9979	92.93
33.5	13,914,882	21,980	0.0016	0.9984	92.73
34.5	13,604,928	21,216	0.0016	0.9984	92.59
35.5	13,259,494	83,249	0.0063	0.9937	92.44
36.5	13,039,123	32,916	0.0025	0.9975	91.86
37.5	12,686,293	40,977	0.0032	0.9968	91.63
38.5	12,200,720	48,919	0.0040	0.9960	91.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,797,856	27,669	0.0023	0.9977	90.97
40.5	10,816,130	84,272	0.0078	0.9922	90.75
41.5	10,277,823	15,542	0.0015	0.9985	90.05
42.5	9,379,808	69,088	0.0074	0.9926	89.91
43.5	8,671,839	55,876	0.0064	0.9936	89.25
44.5	8,247,642	38,976	0.0047	0.9953	88.67
45.5	7,994,653	106,439	0.0133	0.9867	88.25
46.5	7,258,790	136,085	0.0187	0.9813	87.08
47.5	6,506,421	12,335	0.0019	0.9981	85.45
48.5	6,367,487	125,000	0.0196	0.9804	85.28
49.5	6,202,931	21,608	0.0035	0.9965	83.61
50.5	6,074,087	40,613	0.0067	0.9933	83.32
51.5	5,985,583	37,752	0.0063	0.9937	82.76
52.5	5,272,897	29,238	0.0055	0.9945	82.24
53.5	4,628,826	98,818	0.0213	0.9787	81.78
54.5	4,221,959	37,702	0.0089	0.9911	80.04
55.5	3,872,626	41,394	0.0107	0.9893	79.32
56.5	2,357,451	37,947	0.0161	0.9839	78.48
57.5	2,237,754	32,611	0.0146	0.9854	77.21
58.5	1,406,680	32,728	0.0233	0.9767	76.09
59.5	1,173,931	8,748	0.0075	0.9925	74.32
60.5	1,142,975	11,119	0.0097	0.9903	73.76
61.5	862,080	23,546	0.0273	0.9727	73.05
62.5	834,417	18,091	0.0217	0.9783	71.05
63.5	822,427	10,162	0.0124	0.9876	69.51
64.5	713,428	18,038	0.0253	0.9747	68.65
65.5	670,448	10,166	0.0152	0.9848	66.92
66.5	641,536	7,461	0.0116	0.9884	65.90
67.5	633,795	31,231	0.0493	0.9507	65.13
68.5	578,263	5,353	0.0093	0.9907	61.92
69.5	566,309	25,005	0.0442	0.9558	61.35
70.5	540,089	28,306	0.0524	0.9476	58.64
71.5	500,149	4,044	0.0081	0.9919	55.57
72.5	484,740	695	0.0014	0.9986	55.12
73.5	483,247	413	0.0009	0.9991	55.04
74.5	480,037	570	0.0012	0.9988	54.99
75.5	477,078	13,539	0.0284	0.9716	54.93
76.5	446,917	2,024	0.0045	0.9955	53.37
77.5	443,482	7,658	0.0173	0.9827	53.13
78.5	422,077	7,166	0.0170	0.9830	52.21

UGI UTILITIES, INC. - GAS DIVISION

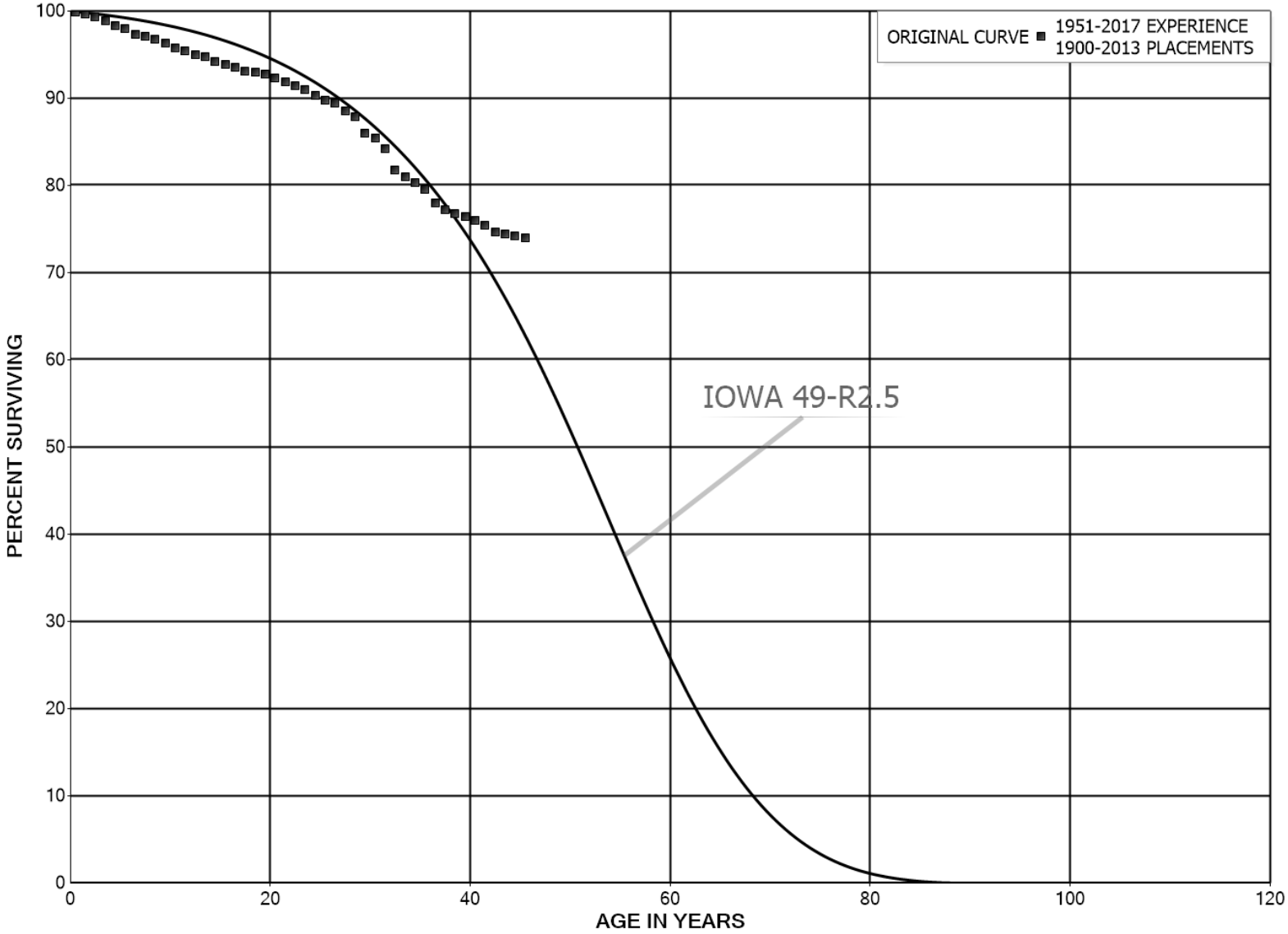
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	409,437	277	0.0007	0.9993	51.32
80.5	286,341	1,689	0.0059	0.9941	51.29
81.5	283,821	32,605	0.1149	0.8851	50.99
82.5	248,693	1,179	0.0047	0.9953	45.13
83.5	219,985	1,604	0.0073	0.9927	44.92
84.5	218,200		0.0000	1.0000	44.59
85.5	216,028	8,283	0.0383	0.9617	44.59
86.5	161,281	1,815	0.0113	0.9887	42.88
87.5	158,109	186	0.0012	0.9988	42.40
88.5	157,923	867	0.0055	0.9945	42.35
89.5	157,056	1,108	0.0071	0.9929	42.11
90.5	155,912	3,306	0.0212	0.9788	41.82
91.5	152,606	2,135	0.0140	0.9860	40.93
92.5	150,470	3,562	0.0237	0.9763	40.36
93.5	146,908		0.0000	1.0000	39.40
94.5	146,908	764	0.0052	0.9948	39.40
95.5	146,144		0.0000	1.0000	39.20
96.5	146,144	189	0.0013	0.9987	39.20
97.5	145,878		0.0000	1.0000	39.15
98.5	145,878		0.0000	1.0000	39.15
99.5	145,878		0.0000	1.0000	39.15
100.5	144,140		0.0000	1.0000	39.15
101.5	144,140		0.0000	1.0000	39.15
102.5	143,390		0.0000	1.0000	39.15
103.5	143,390		0.0000	1.0000	39.15
104.5	143,390		0.0000	1.0000	39.15
105.5	143,390		0.0000	1.0000	39.15
106.5	132,239	1,763	0.0133	0.9867	39.15
107.5	130,476		0.0000	1.0000	38.62
108.5	128,512		0.0000	1.0000	38.62
109.5	95,314		0.0000	1.0000	38.62
110.5	71,234		0.0000	1.0000	38.62
111.5	71,234		0.0000	1.0000	38.62
112.5					38.62

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,695,701	7,521	0.0011	0.9989	100.00
0.5	6,728,282	20,997	0.0031	0.9969	99.89
1.5	6,711,071	21,499	0.0032	0.9968	99.58
2.5	6,705,441	32,167	0.0048	0.9952	99.26
3.5	6,697,417	30,678	0.0046	0.9954	98.78
4.5	6,696,346	25,064	0.0037	0.9963	98.33
5.5	6,679,161	42,637	0.0064	0.9936	97.96
6.5	6,643,386	18,226	0.0027	0.9973	97.33
7.5	6,622,860	22,925	0.0035	0.9965	97.07
8.5	6,663,450	29,366	0.0044	0.9956	96.73
9.5	6,386,002	41,226	0.0065	0.9935	96.31
10.5	6,277,610	21,963	0.0035	0.9965	95.68
11.5	6,195,084	28,315	0.0046	0.9954	95.35
12.5	6,085,704	13,048	0.0021	0.9979	94.91
13.5	5,950,838	30,191	0.0051	0.9949	94.71
14.5	5,627,402	23,732	0.0042	0.9958	94.23
15.5	5,184,524	19,343	0.0037	0.9963	93.83
16.5	4,867,569	19,038	0.0039	0.9961	93.48
17.5	4,817,989	10,916	0.0023	0.9977	93.12
18.5	4,247,762	9,326	0.0022	0.9978	92.91
19.5	3,504,290	16,589	0.0047	0.9953	92.70
20.5	3,278,681	16,403	0.0050	0.9950	92.26
21.5	3,135,127	13,800	0.0044	0.9956	91.80
22.5	2,774,118	15,137	0.0055	0.9945	91.40
23.5	2,602,110	18,932	0.0073	0.9927	90.90
24.5	2,319,851	13,268	0.0057	0.9943	90.24
25.5	2,154,020	8,705	0.0040	0.9960	89.72
26.5	1,847,345	17,111	0.0093	0.9907	89.36
27.5	1,787,679	13,316	0.0074	0.9926	88.53
28.5	1,361,675	29,698	0.0218	0.9782	87.87
29.5	1,280,133	7,874	0.0062	0.9938	85.95
30.5	1,183,102	17,542	0.0148	0.9852	85.43
31.5	1,082,273	31,415	0.0290	0.9710	84.16
32.5	1,000,530	8,674	0.0087	0.9913	81.72
33.5	967,590	8,968	0.0093	0.9907	81.01
34.5	801,099	7,653	0.0096	0.9904	80.26
35.5	711,527	14,200	0.0200	0.9800	79.49
36.5	682,951	6,679	0.0098	0.9902	77.90
37.5	636,099	3,516	0.0055	0.9945	77.14
38.5	610,373	2,848	0.0047	0.9953	76.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	593,032	2,821	0.0048	0.9952	76.36
40.5	452,119	3,562	0.0079	0.9921	75.99
41.5	448,065	4,434	0.0099	0.9901	75.40
42.5	395,421	1,433	0.0036	0.9964	74.65
43.5	382,861	1,066	0.0028	0.9972	74.38
44.5	351,488	1,003	0.0029	0.9971	74.17
45.5	323,771	510	0.0016	0.9984	73.96
46.5	304,030	2,640	0.0087	0.9913	73.84
47.5	269,407	1,398	0.0052	0.9948	73.20
48.5	250,804	770	0.0031	0.9969	72.82
49.5	231,408	1,844	0.0080	0.9920	72.60
50.5	186,727	1,321	0.0071	0.9929	72.02
51.5	169,275	724	0.0043	0.9957	71.51
52.5	148,295	3,050	0.0206	0.9794	71.21
53.5	140,619	798	0.0057	0.9943	69.74
54.5	127,431	614	0.0048	0.9952	69.35
55.5	120,742	73	0.0006	0.9994	69.01
56.5	96,679	517	0.0053	0.9947	68.97
57.5	86,091	875	0.0102	0.9898	68.60
58.5	78,723	183	0.0023	0.9977	67.90
59.5	64,991	115	0.0018	0.9982	67.75
60.5	25,174	165	0.0066	0.9934	67.63
61.5	17,416		0.0000	1.0000	67.18
62.5	8,907	41	0.0046	0.9954	67.18
63.5	3,011		0.0000	1.0000	66.88
64.5	2,992		0.0000	1.0000	66.88
65.5	2,992	348	0.1162	0.8838	66.88
66.5	2,637		0.0000	1.0000	59.10
67.5	2,637	276	0.1046	0.8954	59.10
68.5	2,272	67	0.0295	0.9705	52.92
69.5	1,927	140	0.0726	0.9274	51.36
70.5	1,624	65	0.0399	0.9601	47.63
71.5	1,385	107	0.0771	0.9229	45.73
72.5	1,194		0.0000	1.0000	42.20
73.5	986		0.0000	1.0000	42.20
74.5	871	47	0.0539	0.9461	42.20
75.5	824	43	0.0522	0.9478	39.93
76.5	592		0.0000	1.0000	37.84
77.5	392		0.0000	1.0000	37.84
78.5	262		0.0000	1.0000	37.84

UGI UTILITIES, INC. - GAS DIVISION

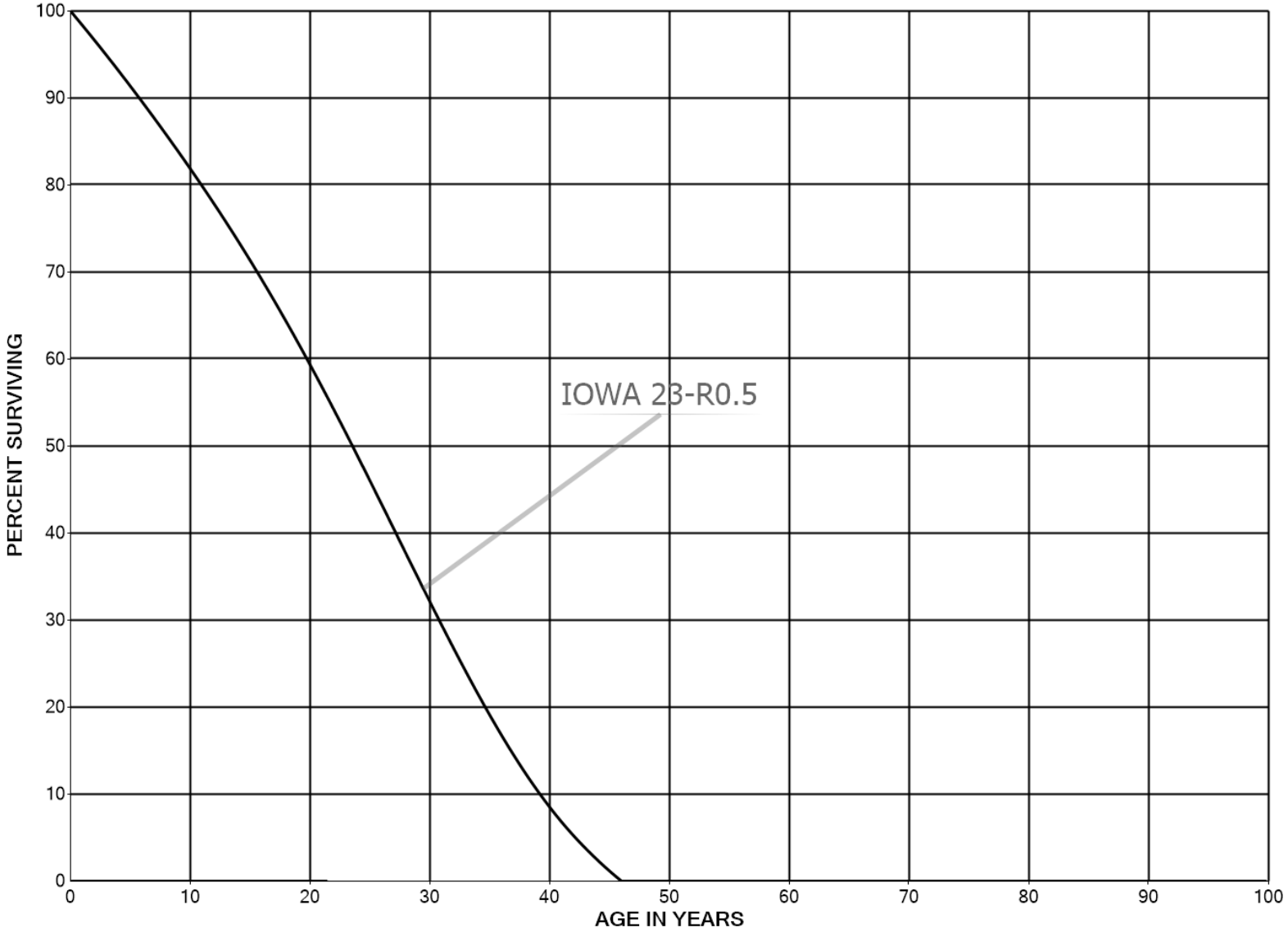
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

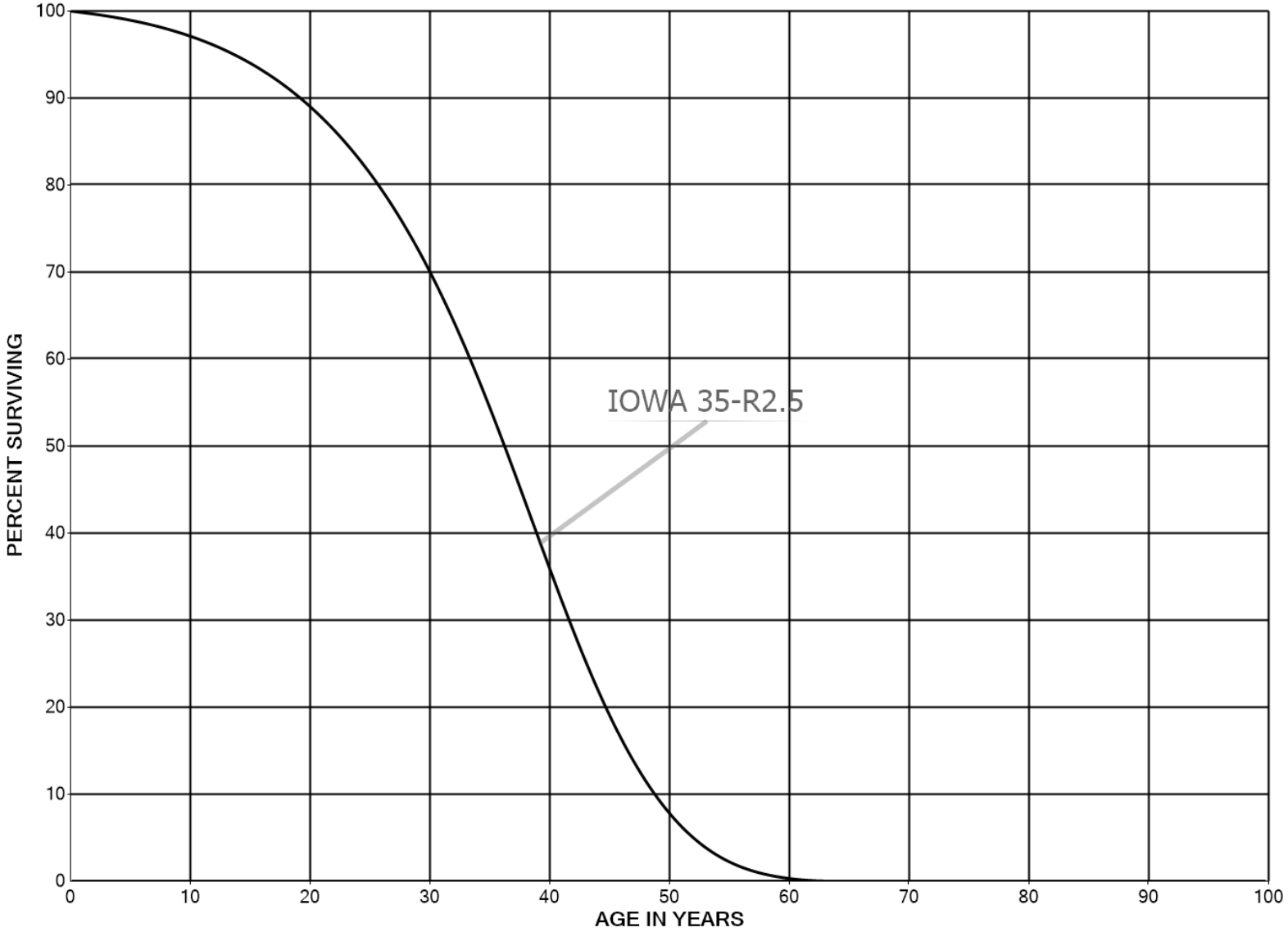
PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	198		0.0000	1.0000	37.84
80.5	198	89	0.4508	0.5492	37.84
81.5	108		0.0000	1.0000	20.78
82.5	108		0.0000	1.0000	20.78
83.5	108		0.0000	1.0000	20.78
84.5	108	65	0.5977	0.4023	20.78
85.5	43		0.0000	1.0000	8.36
86.5	43		0.0000	1.0000	8.36
87.5	43		0.0000	1.0000	8.36
88.5	43		0.0000	1.0000	8.36
89.5					8.36
90.5					
91.5					
92.5					
93.5					
94.5					
95.5	24,615		0.0000		
96.5	24,615		0.0000		
97.5	24,615		0.0000		
98.5	24,615		0.0000		
99.5	24,615		0.0000		
100.5	24,615		0.0000		
101.5	24,615		0.0000		
102.5					

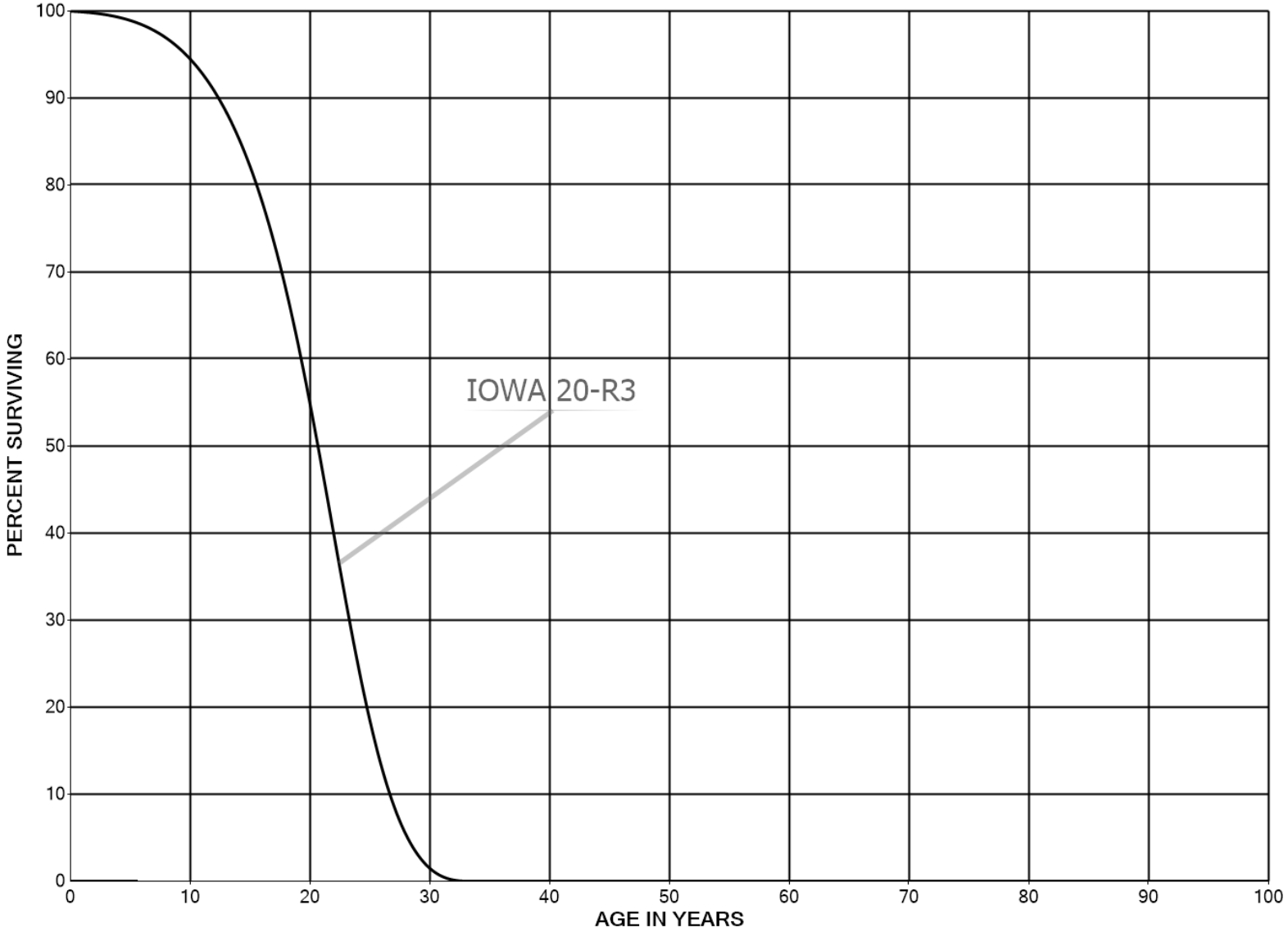
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 370 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



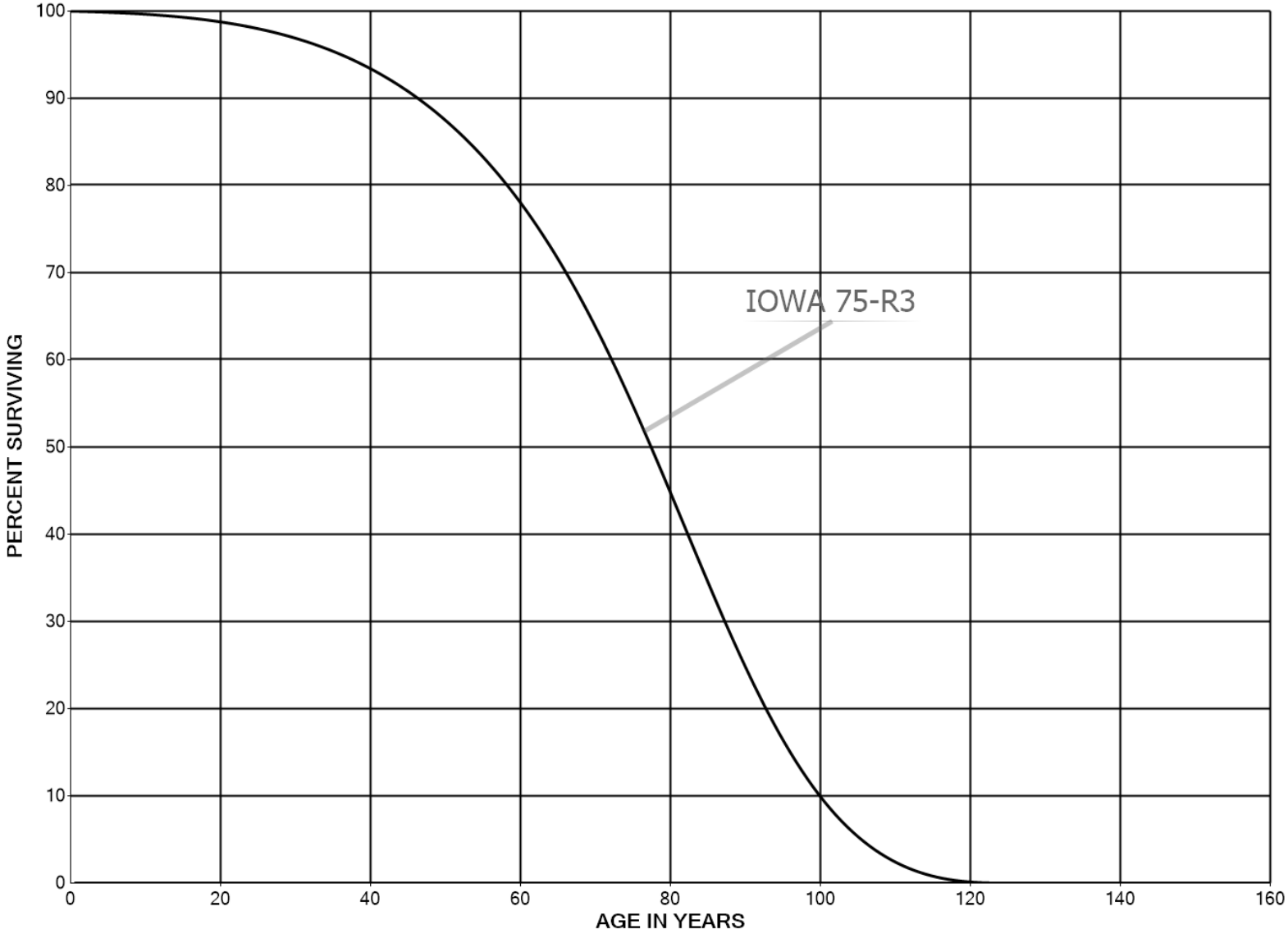
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371 OTHER EQUIPMENT
SMOOTH SURVIVOR CURVE



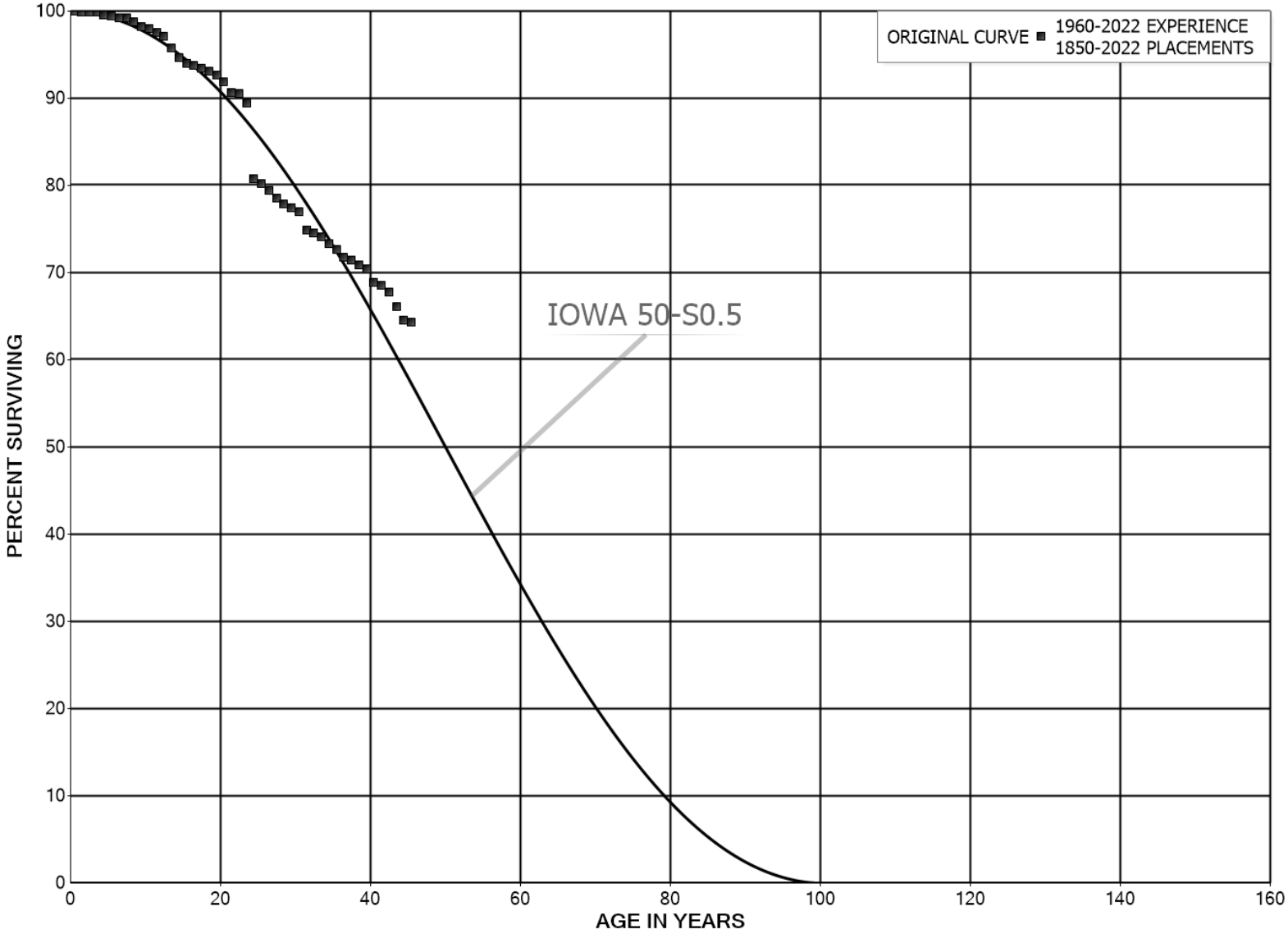
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371.1 TESTING EQUIPMENT
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,159,861	3,318	0.0006	0.9994	100.00
0.5	5,153,861	3,737	0.0007	0.9993	99.94
1.5	5,113,957		0.0000	1.0000	99.86
2.5	5,119,332	3,306	0.0006	0.9994	99.86
3.5	4,608,645	11,465	0.0025	0.9975	99.80
4.5	4,396,317	9,228	0.0021	0.9979	99.55
5.5	4,208,086	5,692	0.0014	0.9986	99.34
6.5	4,260,024	2,524	0.0006	0.9994	99.21
7.5	4,530,901	20,233	0.0045	0.9955	99.15
8.5	3,041,048	17,351	0.0057	0.9943	98.71
9.5	3,223,490	7,063	0.0022	0.9978	98.14
10.5	3,191,708	12,124	0.0038	0.9962	97.93
11.5	3,042,115	14,072	0.0046	0.9954	97.56
12.5	2,995,406	42,651	0.0142	0.9858	97.10
13.5	3,027,334	36,006	0.0119	0.9881	95.72
14.5	3,007,351	20,955	0.0070	0.9930	94.58
15.5	2,890,575	4,693	0.0016	0.9984	93.92
16.5	2,870,970	12,121	0.0042	0.9958	93.77
17.5	2,866,148	11,151	0.0039	0.9961	93.38
18.5	2,833,620	12,795	0.0045	0.9955	93.01
19.5	2,790,430	22,821	0.0082	0.9918	92.59
20.5	2,683,930	35,302	0.0132	0.9868	91.84
21.5	2,587,336	3,450	0.0013	0.9987	90.63
22.5	2,545,982	30,701	0.0121	0.9879	90.51
23.5	2,469,354	238,693	0.0967	0.9033	89.41
24.5	2,093,708	16,079	0.0077	0.9923	80.77
25.5	2,005,961	18,322	0.0091	0.9909	80.15
26.5	1,919,850	23,063	0.0120	0.9880	79.42
27.5	1,899,168	16,209	0.0085	0.9915	78.47
28.5	1,913,216	9,988	0.0052	0.9948	77.80
29.5	1,971,906	11,358	0.0058	0.9942	77.39
30.5	1,948,499	52,840	0.0271	0.9729	76.94
31.5	1,904,975	8,889	0.0047	0.9953	74.86
32.5	1,884,320	12,311	0.0065	0.9935	74.51
33.5	1,855,987	19,081	0.0103	0.9897	74.02
34.5	1,902,438	17,605	0.0093	0.9907	73.26
35.5	1,963,518	23,412	0.0119	0.9881	72.58
36.5	1,990,420	9,483	0.0048	0.9952	71.72
37.5	1,928,945	15,185	0.0079	0.9921	71.38
38.5	1,801,480	9,877	0.0055	0.9945	70.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,794,704	41,526	0.0231	0.9769	70.42
40.5	1,687,745	6,420	0.0038	0.9962	68.80
41.5	1,636,092	19,157	0.0117	0.9883	68.53
42.5	1,601,840	40,431	0.0252	0.9748	67.73
43.5	1,580,551	35,918	0.0227	0.9773	66.02
44.5	1,547,368	6,436	0.0042	0.9958	64.52
45.5	1,549,067	10,423	0.0067	0.9933	64.25
46.5	1,618,271	3,036	0.0019	0.9981	63.82
47.5	1,638,365	4,542	0.0028	0.9972	63.70
48.5	1,633,673	8,858	0.0054	0.9946	63.52
49.5	1,696,363	61,229	0.0361	0.9639	63.18
50.5	1,938,530	24,078	0.0124	0.9876	60.90
51.5	1,971,220	19,791	0.0100	0.9900	60.14
52.5	1,858,955	3,921	0.0021	0.9979	59.54
53.5	1,799,217	127	0.0001	0.9999	59.41
54.5	1,780,337	3,895	0.0022	0.9978	59.41
55.5	1,725,366	20,458	0.0119	0.9881	59.28
56.5	1,668,077	6,580	0.0039	0.9961	58.58
57.5	1,619,182	10,704	0.0066	0.9934	58.35
58.5	1,569,445	9,963	0.0063	0.9937	57.96
59.5	1,485,981	3,498	0.0024	0.9976	57.59
60.5	1,410,413	10,069	0.0071	0.9929	57.46
61.5	1,358,411	9,665	0.0071	0.9929	57.05
62.5	1,306,840	6,758	0.0052	0.9948	56.64
63.5	1,270,952	28,902	0.0227	0.9773	56.35
64.5	1,166,487	6,254	0.0054	0.9946	55.07
65.5	1,046,827	8,035	0.0077	0.9923	54.77
66.5	1,001,774	9,895	0.0099	0.9901	54.35
67.5	984,182	10,621	0.0108	0.9892	53.81
68.5	891,152	28,813	0.0323	0.9677	53.23
69.5	797,927	16,679	0.0209	0.9791	51.51
70.5	759,335	3,267	0.0043	0.9957	50.43
71.5	646,407	498	0.0008	0.9992	50.22
72.5	304,646	18	0.0001	0.9999	50.18
73.5	160,211		0.0000	1.0000	50.18
74.5	141,094		0.0000	1.0000	50.18
75.5	143,837	162	0.0011	0.9989	50.18
76.5	162,679	168	0.0010	0.9990	50.12
77.5	155,697	210	0.0013	0.9987	50.07
78.5	155,006		0.0000	1.0000	50.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	171,582	2,478	0.0144	0.9856	50.00
80.5	168,374	249	0.0015	0.9985	49.28
81.5	168,847	425	0.0025	0.9975	49.21
82.5	168,422		0.0000	1.0000	49.08
83.5	172,774		0.0000	1.0000	49.08
84.5	174,237	256	0.0015	0.9985	49.08
85.5	170,911	860	0.0050	0.9950	49.01
86.5	186,179		0.0000	1.0000	48.76
87.5	190,854		0.0000	1.0000	48.76
88.5	190,561		0.0000	1.0000	48.76
89.5	184,868		0.0000	1.0000	48.76
90.5	184,444	882	0.0048	0.9952	48.76
91.5	182,637		0.0000	1.0000	48.53
92.5	175,636		0.0000	1.0000	48.53
93.5	169,173	27	0.0002	0.9998	48.53
94.5	168,218		0.0000	1.0000	48.52
95.5	140,218	10,856	0.0774	0.9226	48.52
96.5	127,712	98	0.0008	0.9992	44.77
97.5	118,063		0.0000	1.0000	44.73
98.5	69,542		0.0000	1.0000	44.73
99.5	69,097		0.0000	1.0000	44.73
100.5	63,410		0.0000	1.0000	44.73
101.5	44,573		0.0000	1.0000	44.73
102.5	42,200		0.0000	1.0000	44.73
103.5	47,717		0.0000	1.0000	44.73
104.5	42,973		0.0000	1.0000	44.73
105.5	40,620		0.0000	1.0000	44.73
106.5	40,993		0.0000	1.0000	44.73
107.5	39,989	1,000	0.0250	0.9750	44.73
108.5	38,942	9,167	0.2354	0.7646	43.61
109.5	33,373		0.0000	1.0000	33.35
110.5	33,016	158	0.0048	0.9952	33.35
111.5	35,719	67	0.0019	0.9981	33.19
112.5	27,414		0.0000	1.0000	33.13
113.5	25,979		0.0000	1.0000	33.13
114.5	22,197		0.0000	1.0000	33.13
115.5	22,197	975	0.0439	0.9561	33.13
116.5	19,087	821	0.0430	0.9570	31.67
117.5	16,944	2,117	0.1249	0.8751	30.31
118.5	14,827		0.0000	1.0000	26.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	14,827		0.0000	1.0000	26.52
120.5	10,222		0.0000	1.0000	26.52
121.5	10,222		0.0000	1.0000	26.52
122.5	9,663	508	0.0526	0.9474	26.52
123.5	6,579		0.0000	1.0000	25.13
124.5	6,419		0.0000	1.0000	25.13
125.5	6,240		0.0000	1.0000	25.13
126.5	5,540		0.0000	1.0000	25.13
127.5	5,540		0.0000	1.0000	25.13
128.5	5,540		0.0000	1.0000	25.13
129.5	5,540		0.0000	1.0000	25.13
130.5	5,540		0.0000	1.0000	25.13
131.5	5,540		0.0000	1.0000	25.13
132.5	5,613		0.0000	1.0000	25.13
133.5	5,613		0.0000	1.0000	25.13
134.5	1,420		0.0000	1.0000	25.13
135.5	1,420		0.0000	1.0000	25.13
136.5	1,420		0.0000	1.0000	25.13
137.5	1,420		0.0000	1.0000	25.13
138.5	1,420		0.0000	1.0000	25.13
139.5	1,420		0.0000	1.0000	25.13
140.5	1,420		0.0000	1.0000	25.13
141.5	1,420		0.0000	1.0000	25.13
142.5	1,420		0.0000	1.0000	25.13
143.5	1,420		0.0000	1.0000	25.13
144.5	1,420		0.0000	1.0000	25.13
145.5	1,420		0.0000	1.0000	25.13
146.5	1,420		0.0000	1.0000	25.13
147.5	1,420		0.0000	1.0000	25.13
148.5	1,420		0.0000	1.0000	25.13
149.5	1,420		0.0000	1.0000	25.13
150.5	2,851		0.0000	1.0000	25.13
151.5	2,851		0.0000	1.0000	25.13
152.5	2,851		0.0000	1.0000	25.13
153.5	2,851		0.0000	1.0000	25.13
154.5	2,779		0.0000	1.0000	25.13
155.5	2,779		0.0000	1.0000	25.13
156.5	2,779		0.0000	1.0000	25.13
157.5	2,779		0.0000	1.0000	25.13
158.5	2,779		0.0000	1.0000	25.13

UGI UTILITIES, INC. - GAS DIVISION

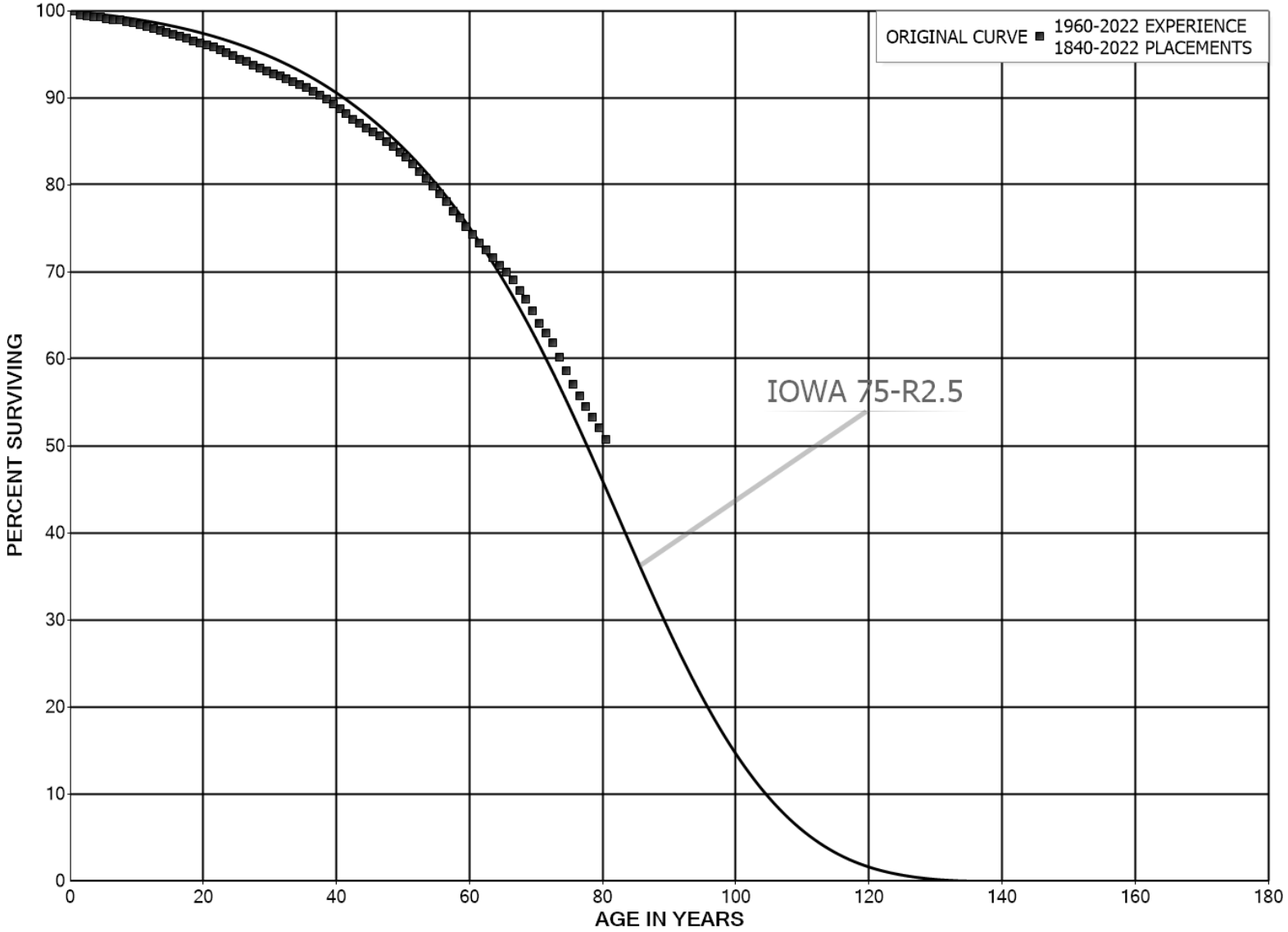
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,779		0.0000	1.0000	25.13
160.5	2,779		0.0000	1.0000	25.13
161.5	2,779		0.0000	1.0000	25.13
162.5	2,779		0.0000	1.0000	25.13
163.5	2,795		0.0000	1.0000	25.13
164.5	2,795		0.0000	1.0000	25.13
165.5	2,795		0.0000	1.0000	25.13
166.5	2,795		0.0000	1.0000	25.13
167.5	2,795		0.0000	1.0000	25.13
168.5	2,795		0.0000	1.0000	25.13
169.5	2,795		0.0000	1.0000	25.13
170.5	2,795		0.0000	1.0000	25.13
171.5	2,795		0.0000	1.0000	25.13
172.5					25.13

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	688,133,647	50,396	0.0001	0.9999	100.00
0.5	661,745,657	3,314,891	0.0050	0.9950	99.99
1.5	626,243,320	562,221	0.0009	0.9991	99.49
2.5	598,356,983	469,303	0.0008	0.9992	99.40
3.5	578,965,969	516,940	0.0009	0.9991	99.32
4.5	495,539,907	754,209	0.0015	0.9985	99.24
5.5	458,607,452	479,476	0.0010	0.9990	99.08
6.5	426,361,944	300,859	0.0007	0.9993	98.98
7.5	400,158,489	815,706	0.0020	0.9980	98.91
8.5	378,999,572	519,083	0.0014	0.9986	98.71
9.5	371,499,252	749,339	0.0020	0.9980	98.57
10.5	366,193,197	903,118	0.0025	0.9975	98.38
11.5	360,354,118	526,016	0.0015	0.9985	98.13
12.5	354,278,497	822,142	0.0023	0.9977	97.99
13.5	347,924,229	737,784	0.0021	0.9979	97.76
14.5	342,045,570	870,962	0.0025	0.9975	97.56
15.5	338,038,222	784,673	0.0023	0.9977	97.31
16.5	330,764,970	991,478	0.0030	0.9970	97.08
17.5	319,669,291	838,188	0.0026	0.9974	96.79
18.5	311,055,503	775,450	0.0025	0.9975	96.54
19.5	305,010,456	888,491	0.0029	0.9971	96.30
20.5	296,660,652	586,252	0.0020	0.9980	96.01
21.5	287,750,237	972,731	0.0034	0.9966	95.83
22.5	272,756,651	947,508	0.0035	0.9965	95.50
23.5	270,011,234	1,039,566	0.0039	0.9961	95.17
24.5	262,225,797	1,016,118	0.0039	0.9961	94.80
25.5	250,821,558	815,453	0.0033	0.9967	94.44
26.5	235,792,925	897,307	0.0038	0.9962	94.13
27.5	228,788,978	857,543	0.0037	0.9963	93.77
28.5	226,352,491	897,908	0.0040	0.9960	93.42
29.5	223,927,556	655,250	0.0029	0.9971	93.05
30.5	217,543,101	681,769	0.0031	0.9969	92.78
31.5	213,151,385	672,572	0.0032	0.9968	92.49
32.5	208,453,344	773,495	0.0037	0.9963	92.19
33.5	203,250,443	783,115	0.0039	0.9961	91.85
34.5	196,821,943	722,343	0.0037	0.9963	91.50
35.5	192,872,741	830,296	0.0043	0.9957	91.16
36.5	185,531,002	975,722	0.0053	0.9947	90.77
37.5	179,659,426	973,750	0.0054	0.9946	90.29
38.5	174,614,878	983,653	0.0056	0.9944	89.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,011,212	1,097,272	0.0064	0.9936	89.30
40.5	158,074,998	960,209	0.0061	0.9939	88.72
41.5	147,574,374	1,120,307	0.0076	0.9924	88.18
42.5	136,221,509	690,568	0.0051	0.9949	87.52
43.5	130,145,731	788,512	0.0061	0.9939	87.07
44.5	126,297,233	632,300	0.0050	0.9950	86.54
45.5	122,222,460	740,775	0.0061	0.9939	86.11
46.5	118,998,228	882,261	0.0074	0.9926	85.59
47.5	115,311,420	788,113	0.0068	0.9932	84.95
48.5	110,706,933	815,826	0.0074	0.9926	84.37
49.5	105,644,033	796,608	0.0075	0.9925	83.75
50.5	98,350,454	885,923	0.0090	0.9910	83.12
51.5	92,017,811	924,687	0.0100	0.9900	82.37
52.5	85,173,944	884,070	0.0104	0.9896	81.54
53.5	76,991,643	778,990	0.0101	0.9899	80.70
54.5	68,948,946	786,503	0.0114	0.9886	79.88
55.5	62,512,601	719,769	0.0115	0.9885	78.97
56.5	56,117,970	768,984	0.0137	0.9863	78.06
57.5	49,871,218	528,190	0.0106	0.9894	76.99
58.5	43,635,930	572,822	0.0131	0.9869	76.18
59.5	38,576,060	454,912	0.0118	0.9882	75.18
60.5	35,081,316	473,978	0.0135	0.9865	74.29
61.5	31,504,395	334,720	0.0106	0.9894	73.29
62.5	27,665,795	333,308	0.0120	0.9880	72.51
63.5	24,419,455	295,805	0.0121	0.9879	71.63
64.5	20,946,805	243,169	0.0116	0.9884	70.77
65.5	17,570,535	210,302	0.0120	0.9880	69.94
66.5	14,930,599	280,204	0.0188	0.9812	69.11
67.5	13,396,662	184,698	0.0138	0.9862	67.81
68.5	11,827,147	240,026	0.0203	0.9797	66.87
69.5	10,492,637	231,278	0.0220	0.9780	65.52
70.5	9,487,554	167,191	0.0176	0.9824	64.07
71.5	8,971,276	163,579	0.0182	0.9818	62.94
72.5	7,187,219	182,260	0.0254	0.9746	61.80
73.5	6,764,285	178,562	0.0264	0.9736	60.23
74.5	6,468,743	175,833	0.0272	0.9728	58.64
75.5	6,245,503	140,048	0.0224	0.9776	57.05
76.5	5,660,517	129,359	0.0229	0.9771	55.77
77.5	5,562,716	122,583	0.0220	0.9780	54.49
78.5	5,441,893	123,349	0.0227	0.9773	53.29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,332,294	140,234	0.0263	0.9737	52.08
80.5	5,183,217	142,502	0.0275	0.9725	50.71
81.5	4,998,403	151,516	0.0303	0.9697	49.32
82.5	4,826,663	143,447	0.0297	0.9703	47.82
83.5	4,649,833	168,457	0.0362	0.9638	46.40
84.5	4,485,932	167,212	0.0373	0.9627	44.72
85.5	4,315,820	164,108	0.0380	0.9620	43.05
86.5	4,152,683	200,293	0.0482	0.9518	41.42
87.5	3,955,901	159,268	0.0403	0.9597	39.42
88.5	3,783,700	143,430	0.0379	0.9621	37.83
89.5	3,635,363	161,092	0.0443	0.9557	36.40
90.5	3,416,513	172,911	0.0506	0.9494	34.79
91.5	2,856,764	92,562	0.0324	0.9676	33.03
92.5	2,373,070	109,704	0.0462	0.9538	31.96
93.5	2,123,008	107,205	0.0505	0.9495	30.48
94.5	1,858,500	76,526	0.0412	0.9588	28.94
95.5	1,715,271	72,240	0.0421	0.9579	27.75
96.5	1,306,417	46,106	0.0353	0.9647	26.58
97.5	1,193,695	45,133	0.0378	0.9622	25.64
98.5	984,467	36,980	0.0376	0.9624	24.67
99.5	919,263	45,916	0.0499	0.9501	23.74
100.5	828,760	46,065	0.0556	0.9444	22.56
101.5	744,735	40,542	0.0544	0.9456	21.30
102.5	700,985	42,507	0.0606	0.9394	20.14
103.5	657,838	43,156	0.0656	0.9344	18.92
104.5	618,296	40,738	0.0659	0.9341	17.68
105.5	582,128	37,312	0.0641	0.9359	16.52
106.5	551,838	39,438	0.0715	0.9285	15.46
107.5	515,054	26,854	0.0521	0.9479	14.35
108.5	492,071	28,791	0.0585	0.9415	13.61
109.5	462,940	30,540	0.0660	0.9340	12.81
110.5	431,972	29,384	0.0680	0.9320	11.96
111.5	405,788	32,593	0.0803	0.9197	11.15
112.5	371,029	26,541	0.0715	0.9285	10.25
113.5	344,146	16,457	0.0478	0.9522	9.52
114.5	304,069	20,193	0.0664	0.9336	9.07
115.5	272,663	18,553	0.0680	0.9320	8.46
116.5	248,662	22,409	0.0901	0.9099	7.89
117.5	225,530	10,071	0.0447	0.9553	7.18
118.5	214,903	11,445	0.0533	0.9467	6.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	202,560	10,972	0.0542	0.9458	6.49
120.5	191,557	15,024	0.0784	0.9216	6.14
121.5	173,921	11,984	0.0689	0.9311	5.66
122.5	161,929	15,170	0.0937	0.9063	5.27
123.5	146,767	9,211	0.0628	0.9372	4.77
124.5	137,560	5,491	0.0399	0.9601	4.48
125.5	132,277	6,001	0.0454	0.9546	4.30
126.5	126,428	7,867	0.0622	0.9378	4.10
127.5	118,411	6,844	0.0578	0.9422	3.85
128.5	111,915	7,836	0.0700	0.9300	3.62
129.5	103,729	6,166	0.0594	0.9406	3.37
130.5	98,244	5,200	0.0529	0.9471	3.17
131.5	93,045	3,238	0.0348	0.9652	3.00
132.5	89,806	4,102	0.0457	0.9543	2.90
133.5	85,705	4,275	0.0499	0.9501	2.77
134.5	81,430	5,217	0.0641	0.9359	2.63
135.5	76,028	3,138	0.0413	0.9587	2.46
136.5	72,876	7,774	0.1067	0.8933	2.36
137.5	65,102	5,166	0.0793	0.9207	2.11
138.5	59,936	4,507	0.0752	0.9248	1.94
139.5	55,444	3,173	0.0572	0.9428	1.79
140.5	52,271	8,832	0.1690	0.8310	1.69
141.5	43,440	2,997	0.0690	0.9310	1.40
142.5	40,442	11,480	0.2839	0.7161	1.31
143.5	28,909	7,782	0.2692	0.7308	0.94
144.5	21,127	2,140	0.1013	0.8987	0.68
145.5	19,146	1,903	0.0994	0.9006	0.62
146.5	17,243	2,525	0.1464	0.8536	0.55
147.5	14,719	1,435	0.0975	0.9025	0.47
148.5	13,283	14,594	1.0987	0.0987-	0.43
149.5	12,359	392	0.0317		
150.5	11,810	113	0.0096		
151.5	11,696	1,042	0.0891		
152.5	10,654	1,224	0.1149		
153.5	9,430	1,024	0.1086		
154.5	8,406	1,120	0.1332		
155.5	7,286	410	0.0562		
156.5	6,877	1,399	0.2034		
157.5	5,478	512	0.0935		
158.5	4,966	1,175	0.2366		

UGI UTILITIES, INC. - GAS DIVISION

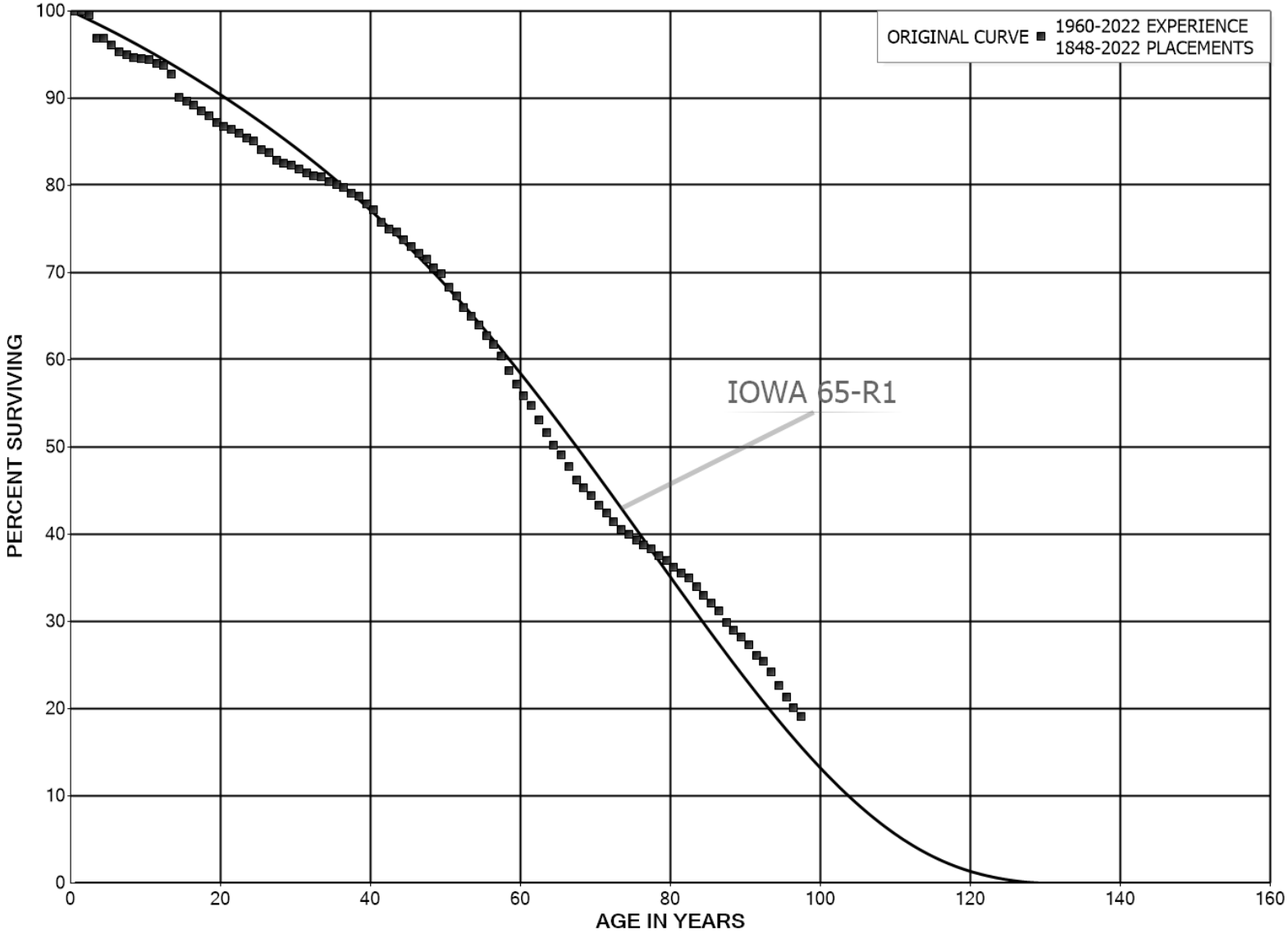
ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	3,791	345	0.0909		
160.5	3,446	1,778	0.5160		
161.5	1,668	1,149	0.6888		
162.5	519	389	0.7488		
163.5	130	46	0.3492		
164.5	85	85	1.0000		
165.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	197,612		0.0000	1.0000	100.00
0.5	417,677		0.0000	1.0000	100.00
1.5	687,128	3,376	0.0049	0.9951	100.00
2.5	1,000,259	26,728	0.0267	0.9733	99.51
3.5	1,244,584	525	0.0004	0.9996	96.85
4.5	1,450,530	11,504	0.0079	0.9921	96.81
5.5	1,661,968	12,910	0.0078	0.9922	96.04
6.5	1,921,892	7,588	0.0039	0.9961	95.30
7.5	2,224,762	6,671	0.0030	0.9970	94.92
8.5	2,419,075	1,972	0.0008	0.9992	94.63
9.5	2,627,538	3,127	0.0012	0.9988	94.56
10.5	2,787,538	14,625	0.0052	0.9948	94.44
11.5	2,902,073	8,394	0.0029	0.9971	93.95
12.5	3,013,884	31,594	0.0105	0.9895	93.68
13.5	3,044,592	86,763	0.0285	0.9715	92.70
14.5	2,984,170	13,462	0.0045	0.9955	90.05
15.5	2,988,640	15,246	0.0051	0.9949	89.65
16.5	3,036,914	21,862	0.0072	0.9928	89.19
17.5	3,046,806	19,803	0.0065	0.9935	88.55
18.5	3,111,947	26,985	0.0087	0.9913	87.97
19.5	3,125,882	18,325	0.0059	0.9941	87.21
20.5	3,150,974	9,333	0.0030	0.9970	86.70
21.5	3,178,999	18,431	0.0058	0.9942	86.44
22.5	3,188,335	21,917	0.0069	0.9931	85.94
23.5	3,191,613	12,031	0.0038	0.9962	85.35
24.5	3,190,805	34,170	0.0107	0.9893	85.03
25.5	3,164,937	16,511	0.0052	0.9948	84.12
26.5	3,187,749	33,572	0.0105	0.9895	83.68
27.5	3,180,062	9,579	0.0030	0.9970	82.80
28.5	3,220,033	10,891	0.0034	0.9966	82.55
29.5	3,348,822	16,633	0.0050	0.9950	82.27
30.5	3,540,876	18,628	0.0053	0.9947	81.86
31.5	3,721,266	15,311	0.0041	0.9959	81.43
32.5	3,925,305	8,873	0.0023	0.9977	81.09
33.5	4,206,408	26,216	0.0062	0.9938	80.91
34.5	4,483,684	19,307	0.0043	0.9957	80.41
35.5	4,987,617	18,656	0.0037	0.9963	80.06
36.5	5,309,238	43,775	0.0082	0.9918	79.76
37.5	5,411,838	29,004	0.0054	0.9946	79.10
38.5	5,460,066	56,405	0.0103	0.9897	78.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,492,149	45,417	0.0083	0.9917	77.87
40.5	5,506,358	106,710	0.0194	0.9806	77.22
41.5	5,436,602	51,809	0.0095	0.9905	75.73
42.5	5,459,514	26,553	0.0049	0.9951	75.00
43.5	5,528,545	71,600	0.0130	0.9870	74.64
44.5	5,533,831	55,266	0.0100	0.9900	73.67
45.5	5,511,782	59,045	0.0107	0.9893	72.94
46.5	5,486,240	49,771	0.0091	0.9909	72.16
47.5	5,511,343	78,203	0.0142	0.9858	71.50
48.5	5,500,776	54,614	0.0099	0.9901	70.49
49.5	5,505,845	121,699	0.0221	0.9779	69.79
50.5	5,438,953	73,442	0.0135	0.9865	68.24
51.5	5,423,954	107,777	0.0199	0.9801	67.32
52.5	5,364,717	88,984	0.0166	0.9834	65.99
53.5	5,355,495	75,165	0.0140	0.9860	64.89
54.5	5,347,347	102,717	0.0192	0.9808	63.98
55.5	5,311,456	90,862	0.0171	0.9829	62.75
56.5	5,272,450	109,736	0.0208	0.9792	61.68
57.5	5,201,028	142,549	0.0274	0.9726	60.39
58.5	5,110,934	138,771	0.0272	0.9728	58.74
59.5	4,997,875	118,155	0.0236	0.9764	57.14
60.5	4,932,391	95,814	0.0194	0.9806	55.79
61.5	4,854,309	146,952	0.0303	0.9697	54.71
62.5	4,715,231	129,392	0.0274	0.9726	53.05
63.5	4,530,129	128,018	0.0283	0.9717	51.60
64.5	4,364,518	98,265	0.0225	0.9775	50.14
65.5	4,199,703	112,616	0.0268	0.9732	49.01
66.5	4,046,052	130,080	0.0321	0.9679	47.70
67.5	3,857,659	71,743	0.0186	0.9814	46.16
68.5	3,755,304	78,905	0.0210	0.9790	45.30
69.5	3,611,479	85,926	0.0238	0.9762	44.35
70.5	3,390,981	72,738	0.0215	0.9785	43.30
71.5	3,297,539	71,541	0.0217	0.9783	42.37
72.5	3,197,337	69,138	0.0216	0.9784	41.45
73.5	3,127,483	49,196	0.0157	0.9843	40.55
74.5	3,060,344	44,268	0.0145	0.9855	39.91
75.5	3,010,005	44,441	0.0148	0.9852	39.34
76.5	2,973,360	39,564	0.0133	0.9867	38.76
77.5	2,948,440	52,503	0.0178	0.9822	38.24
78.5	2,903,390	42,759	0.0147	0.9853	37.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,878,413	64,853	0.0225	0.9775	37.01
80.5	2,823,005	51,640	0.0183	0.9817	36.17
81.5	2,760,818	48,090	0.0174	0.9826	35.51
82.5	2,713,213	71,425	0.0263	0.9737	34.89
83.5	2,644,801	80,504	0.0304	0.9696	33.97
84.5	2,578,588	65,997	0.0256	0.9744	32.94
85.5	2,517,139	70,465	0.0280	0.9720	32.10
86.5	2,469,078	112,221	0.0455	0.9545	31.20
87.5	2,371,645	67,317	0.0284	0.9716	29.78
88.5	2,313,980	57,210	0.0247	0.9753	28.94
89.5	2,270,990	70,853	0.0312	0.9688	28.22
90.5	2,204,980	101,568	0.0461	0.9539	27.34
91.5	2,115,353	55,561	0.0263	0.9737	26.08
92.5	2,051,253	95,987	0.0468	0.9532	25.40
93.5	1,902,371	124,387	0.0654	0.9346	24.21
94.5	1,753,394	103,860	0.0592	0.9408	22.62
95.5	1,613,307	96,414	0.0598	0.9402	21.28
96.5	1,465,119	68,321	0.0466	0.9534	20.01
97.5	1,370,717	68,876	0.0502	0.9498	19.08
98.5	1,207,630	31,846	0.0264	0.9736	18.12
99.5	1,155,922	40,810	0.0353	0.9647	17.64
100.5	1,071,541	54,631	0.0510	0.9490	17.02
101.5	1,008,712	47,552	0.0471	0.9529	16.15
102.5	949,456	35,603	0.0375	0.9625	15.39
103.5	894,409	36,717	0.0411	0.9589	14.81
104.5	853,295	31,483	0.0369	0.9631	14.20
105.5	819,810	26,623	0.0325	0.9675	13.68
106.5	786,179	40,519	0.0515	0.9485	13.24
107.5	733,833	40,839	0.0557	0.9443	12.55
108.5	691,293	38,401	0.0556	0.9444	11.86
109.5	654,530	38,975	0.0595	0.9405	11.20
110.5	596,487	31,828	0.0534	0.9466	10.53
111.5	548,209	37,596	0.0686	0.9314	9.97
112.5	499,395	38,911	0.0779	0.9221	9.28
113.5	455,602	25,856	0.0568	0.9432	8.56
114.5	421,014	24,478	0.0581	0.9419	8.08
115.5	393,865	26,885	0.0683	0.9317	7.61
116.5	361,143	25,651	0.0710	0.9290	7.09
117.5	332,115	12,599	0.0379	0.9621	6.58
118.5	315,788	20,904	0.0662	0.9338	6.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	292,901	12,838	0.0438	0.9562	5.91
120.5	277,877	16,613	0.0598	0.9402	5.66
121.5	257,179	24,870	0.0967	0.9033	5.32
122.5	232,301	20,353	0.0876	0.9124	4.80
123.5	195,512	9,659	0.0494	0.9506	4.38
124.5	185,263	6,195	0.0334	0.9666	4.17
125.5	177,913	6,464	0.0363	0.9637	4.03
126.5	169,876	9,694	0.0571	0.9429	3.88
127.5	158,249	8,797	0.0556	0.9444	3.66
128.5	149,255	8,128	0.0545	0.9455	3.46
129.5	141,027	6,793	0.0482	0.9518	3.27
130.5	134,915	7,544	0.0559	0.9441	3.11
131.5	126,926	4,624	0.0364	0.9636	2.94
132.5	120,705	5,437	0.0450	0.9550	2.83
133.5	113,991	5,529	0.0485	0.9515	2.70
134.5	108,323	8,890	0.0821	0.9179	2.57
135.5	98,872	3,138	0.0317	0.9683	2.36
136.5	95,169	10,353	0.1088	0.8912	2.28
137.5	84,701	5,166	0.0610	0.9390	2.04
138.5	78,565	5,505	0.0701	0.9299	1.91
139.5	73,041	4,144	0.0567	0.9433	1.78
140.5	68,811	8,974	0.1304	0.8696	1.68
141.5	58,912	4,112	0.0698	0.9302	1.46
142.5	54,800	11,480	0.2095	0.7905	1.36
143.5	43,320	8,999	0.2077	0.7923	1.07
144.5	34,321	3,410	0.0993	0.9007	0.85
145.5	31,118	3,348	0.1076	0.8924	0.77
146.5	27,752	5,963	0.2149	0.7851	0.68
147.5	21,445	2,668	0.1244	0.8756	0.54
148.5	18,697	1,334	0.0713	0.9287	0.47
149.5	17,361	2,824	0.1627	0.8373	0.44
150.5	14,308	341	0.0238	0.9762	0.37
151.5	13,967	1,077	0.0771	0.9229	0.36
152.5	12,890	1,224	0.0949	0.9051	0.33
153.5	11,666	1,024	0.0878	0.9122	0.30
154.5	10,642	1,235	0.1161	0.8839	0.27
155.5	9,407	410	0.0435	0.9565	0.24
156.5	8,998	1,399	0.1554	0.8446	0.23
157.5	7,599	549	0.0722	0.9278	0.19
158.5	7,050	1,175	0.1666	0.8334	0.18

UGI UTILITIES, INC. - GAS DIVISION

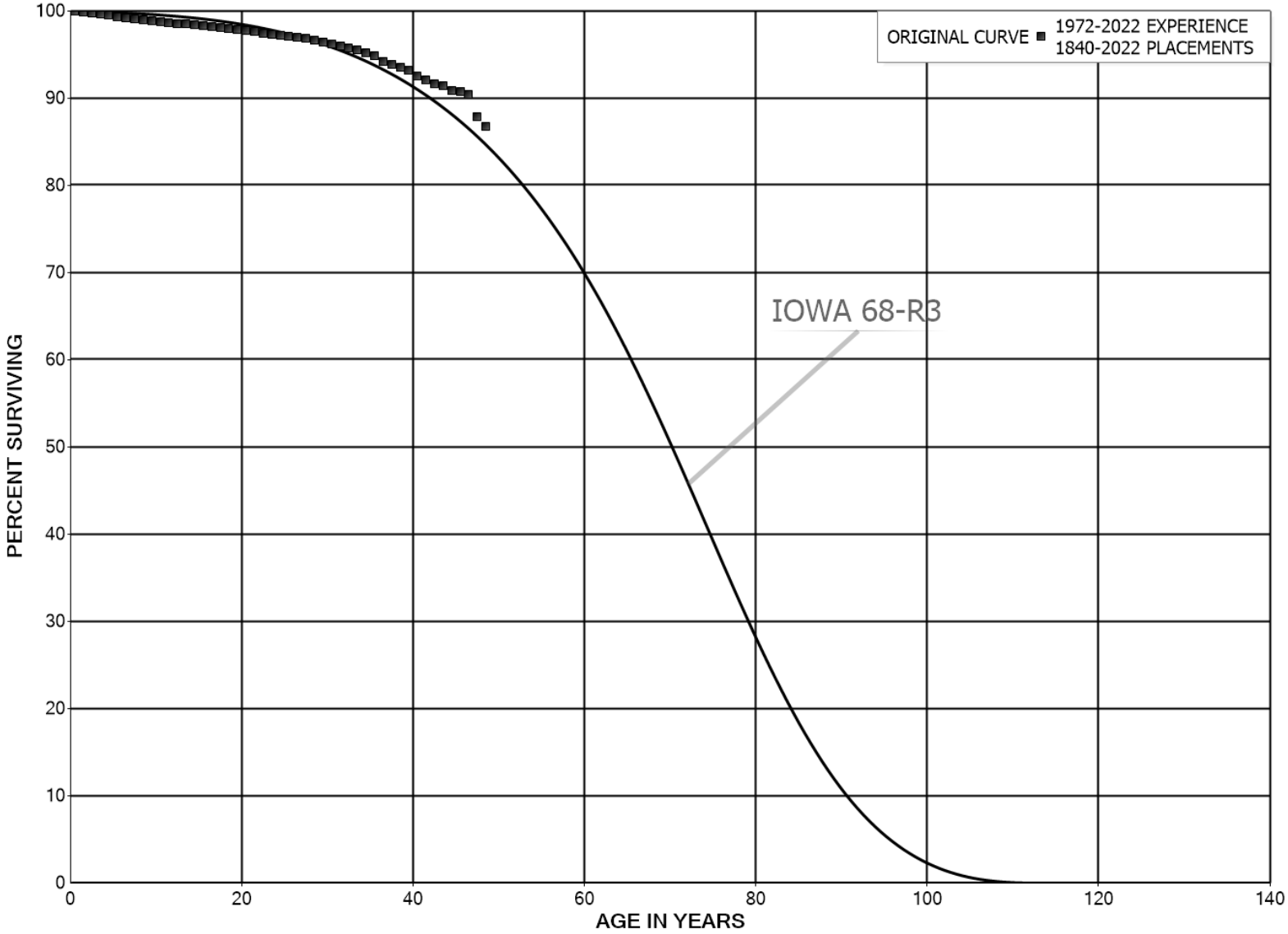
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	5,875	2,429	0.4135	0.5865	0.15
160.5	3,446	1,778	0.5160	0.4840	0.09
161.5	1,668	1,149	0.6888	0.3112	0.04
162.5	519	389	0.7488	0.2512	0.01
163.5	130	46	0.3492	0.6508	0.00
164.5	85	85	1.0000		0.00
165.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,473,220,494	154,882	0.0001	0.9999	100.00
0.5	1,351,584,904	1,468,058	0.0011	0.9989	99.99
1.5	1,222,862,470	1,979,246	0.0016	0.9984	99.88
2.5	1,134,339,882	1,625,235	0.0014	0.9986	99.72
3.5	1,024,080,158	1,071,535	0.0010	0.9990	99.58
4.5	931,364,780	1,673,514	0.0018	0.9982	99.47
5.5	856,432,220	759,993	0.0009	0.9991	99.29
6.5	780,843,309	1,319,323	0.0017	0.9983	99.21
7.5	717,717,339	787,762	0.0011	0.9989	99.04
8.5	668,452,329	509,857	0.0008	0.9992	98.93
9.5	626,793,938	639,828	0.0010	0.9990	98.85
10.5	589,377,846	538,091	0.0009	0.9991	98.75
11.5	559,840,985	599,801	0.0011	0.9989	98.66
12.5	536,923,742	486,356	0.0009	0.9991	98.56
13.5	515,011,610	413,071	0.0008	0.9992	98.47
14.5	493,164,412	496,581	0.0010	0.9990	98.39
15.5	467,501,389	529,517	0.0011	0.9989	98.29
16.5	441,714,695	508,374	0.0012	0.9988	98.18
17.5	415,481,044	500,379	0.0012	0.9988	98.07
18.5	388,442,754	371,084	0.0010	0.9990	97.95
19.5	365,091,660	418,406	0.0011	0.9989	97.85
20.5	347,236,905	533,611	0.0015	0.9985	97.74
21.5	326,052,674	513,076	0.0016	0.9984	97.59
22.5	305,628,380	336,890	0.0011	0.9989	97.44
23.5	286,153,582	432,972	0.0015	0.9985	97.33
24.5	262,545,095	435,745	0.0017	0.9983	97.18
25.5	233,051,567	281,048	0.0012	0.9988	97.02
26.5	212,105,200	237,606	0.0011	0.9989	96.90
27.5	186,860,052	423,909	0.0023	0.9977	96.80
28.5	168,068,103	267,902	0.0016	0.9984	96.58
29.5	156,452,620	340,640	0.0022	0.9978	96.42
30.5	144,048,411	365,416	0.0025	0.9975	96.21
31.5	129,571,666	300,108	0.0023	0.9977	95.97
32.5	107,032,768	257,399	0.0024	0.9976	95.75
33.5	86,841,343	278,857	0.0032	0.9968	95.52
34.5	67,616,206	257,176	0.0038	0.9962	95.21
35.5	54,922,056	396,027	0.0072	0.9928	94.85
36.5	46,124,832	179,858	0.0039	0.9961	94.16
37.5	39,460,884	104,185	0.0026	0.9974	93.80
38.5	33,482,161	132,440	0.0040	0.9960	93.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,170,033	221,995	0.0076	0.9924	93.18
40.5	24,548,083	110,636	0.0045	0.9955	92.47
41.5	20,554,488	86,278	0.0042	0.9958	92.05
42.5	16,425,780	41,306	0.0025	0.9975	91.67
43.5	13,367,448	79,803	0.0060	0.9940	91.44
44.5	10,278,704	22,983	0.0022	0.9978	90.89
45.5	7,750,656	29,365	0.0038	0.9962	90.69
46.5	5,714,088	161,243	0.0282	0.9718	90.34
47.5	3,276,827	38,947	0.0119	0.9881	87.79
48.5	1,985,030	16,791	0.0085	0.9915	86.75
49.5	1,086,833	18,214	0.0168	0.9832	86.02
50.5	457,958	7,436	0.0162	0.9838	84.57
51.5	72,565	3,136	0.0432	0.9568	83.20
52.5	42,678	1,561	0.0366	0.9634	79.61
53.5	30,436		0.0000	1.0000	76.69
54.5	15,600	2,265	0.1452	0.8548	76.69
55.5	7,589		0.0000	1.0000	65.56
56.5	7,589		0.0000	1.0000	65.56
57.5	7,589		0.0000	1.0000	65.56
58.5	7,589		0.0000	1.0000	65.56
59.5	7,589		0.0000	1.0000	65.56
60.5	7,589		0.0000	1.0000	65.56
61.5	7,589		0.0000	1.0000	65.56
62.5	7,589		0.0000	1.0000	65.56
63.5	7,589		0.0000	1.0000	65.56
64.5	7,589		0.0000	1.0000	65.56
65.5	7,589		0.0000	1.0000	65.56
66.5	7,589		0.0000	1.0000	65.56
67.5	7,589		0.0000	1.0000	65.56
68.5	7,589	6,389	0.8419	0.1581	65.56
69.5	1,200		0.0000	1.0000	10.37
70.5	1,948		0.0000	1.0000	10.37
71.5	962		0.0000	1.0000	10.37
72.5	962		0.0000	1.0000	10.37
73.5	962		0.0000	1.0000	10.37
74.5	962		0.0000	1.0000	10.37
75.5	962		0.0000	1.0000	10.37
76.5	962		0.0000	1.0000	10.37
77.5	962		0.0000	1.0000	10.37
78.5	962		0.0000	1.0000	10.37

UGI UTILITIES, INC. - GAS DIVISION

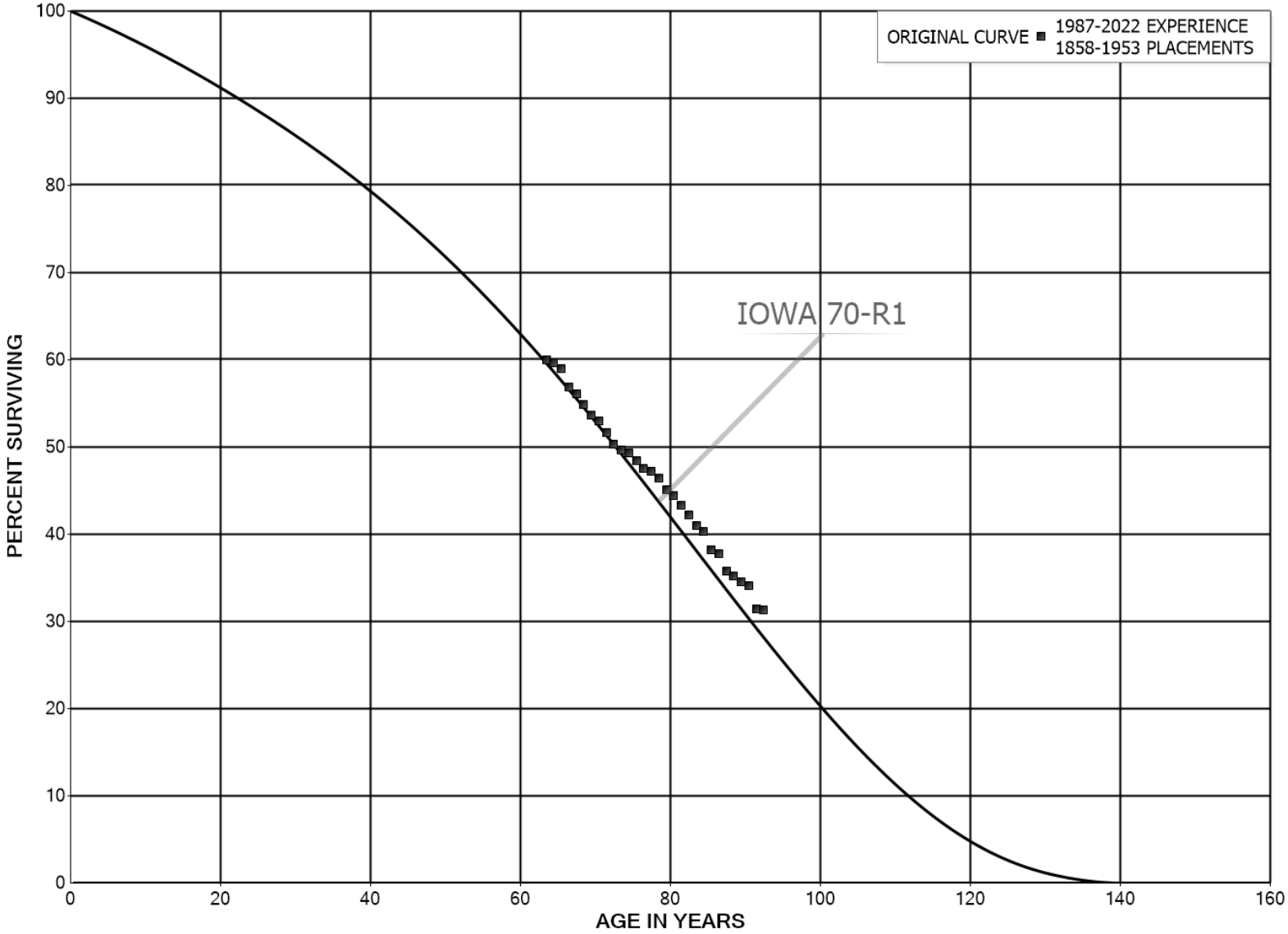
ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	962		0.0000	1.0000	10.37
80.5	962		0.0000	1.0000	10.37
81.5	962		0.0000	1.0000	10.37
82.5	962		0.0000	1.0000	10.37
83.5	962		0.0000	1.0000	10.37
84.5	962		0.0000	1.0000	10.37
85.5	962		0.0000	1.0000	10.37
86.5	962		0.0000	1.0000	10.37
87.5	962		0.0000	1.0000	10.37
88.5	962		0.0000	1.0000	10.37
89.5	962		0.0000	1.0000	10.37
90.5	962		0.0000	1.0000	10.37
91.5	962		0.0000	1.0000	10.37
92.5	962		0.0000	1.0000	10.37
93.5	962		0.0000	1.0000	10.37
94.5	962		0.0000	1.0000	10.37
95.5	962		0.0000	1.0000	10.37
96.5	962		0.0000	1.0000	10.37
97.5	962		0.0000	1.0000	10.37
98.5	962		0.0000	1.0000	10.37
99.5	962		0.0000	1.0000	10.37
100.5	962		0.0000	1.0000	10.37
101.5	962		0.0000	1.0000	10.37
102.5	962		0.0000	1.0000	10.37
103.5	962		0.0000	1.0000	10.37
104.5	962		0.0000	1.0000	10.37
105.5	962		0.0000	1.0000	10.37
106.5	962		0.0000	1.0000	10.37
107.5	962		0.0000	1.0000	10.37
108.5	962		0.0000	1.0000	10.37
109.5	962		0.0000	1.0000	10.37
110.5	962		0.0000	1.0000	10.37
111.5	962		0.0000	1.0000	10.37
112.5	962		0.0000	1.0000	10.37
113.5	962		0.0000	1.0000	10.37
114.5	962		0.0000	1.0000	10.37
115.5	962		0.0000	1.0000	10.37
116.5	962	748	0.7774	0.2226	10.37
117.5	214		0.0000	1.0000	2.31
118.5	214		0.0000	1.0000	2.31
119.5	214	214	1.0000		2.31
120.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	25		0.0000		
44.5	25		0.0000		
45.5	25		0.0000		
46.5	55		0.0000		
47.5	223		0.0000		
48.5	262		0.0000		
49.5	262		0.0000		
50.5	262		0.0000		
51.5	262		0.0000		
52.5	262		0.0000		
53.5	262		0.0000		
54.5	262		0.0000		
55.5	262		0.0000		
56.5	262		0.0000		
57.5	262		0.0000		
58.5	314		0.0000		
59.5	314		0.0000		
60.5	314		0.0000		
61.5	314		0.0000		
62.5	75,154		0.0000		
63.5	138,569	982	0.0071	0.9929	60.00
64.5	160,823	1,746	0.0109	0.9891	59.57
65.5	180,613	6,379	0.0353	0.9647	58.93
66.5	181,343	2,380	0.0131	0.9869	56.85
67.5	188,288	4,157	0.0221	0.9779	56.10
68.5	193,984	4,443	0.0229	0.9771	54.86
69.5	198,009	2,263	0.0114	0.9886	53.61
70.5	241,098	6,495	0.0269	0.9731	52.99
71.5	272,551	6,528	0.0240	0.9760	51.57
72.5	360,342	4,768	0.0132	0.9868	50.33
73.5	382,095	3,224	0.0084	0.9916	49.66
74.5	401,702	6,859	0.0171	0.9829	49.25
75.5	423,998	7,571	0.0179	0.9821	48.40
76.5	427,344	2,828	0.0066	0.9934	47.54
77.5	435,068	7,691	0.0177	0.9823	47.23
78.5	435,983	12,197	0.0280	0.9720	46.39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	427,482	6,709	0.0157	0.9843	45.09
80.5	442,122	11,238	0.0254	0.9746	44.39
81.5	436,692	11,387	0.0261	0.9739	43.26
82.5	434,263	12,079	0.0278	0.9722	42.13
83.5	406,295	6,256	0.0154	0.9846	40.96
84.5	400,819	20,870	0.0521	0.9479	40.33
85.5	383,017	5,350	0.0140	0.9860	38.23
86.5	377,667	19,184	0.0508	0.9492	37.69
87.5	361,149	6,415	0.0178	0.9822	35.78
88.5	355,309	6,314	0.0178	0.9822	35.14
89.5	349,433	4,895	0.0140	0.9860	34.52
90.5	343,947	26,625	0.0774	0.9226	34.03
91.5	332,024	1,439	0.0043	0.9957	31.40
92.5	330,758	3,941	0.0119	0.9881	31.26
93.5	323,763	1,710	0.0053	0.9947	30.89
94.5	322,483	2,890	0.0090	0.9910	30.73
95.5	319,925	1,630	0.0051	0.9949	30.45
96.5	319,583	1,294	0.0040	0.9960	30.30
97.5	318,903	1,379	0.0043	0.9957	30.18
98.5	274,486	916	0.0033	0.9967	30.04
99.5	269,219	1	0.0000	1.0000	29.94
100.5	233,789	626	0.0027	0.9973	29.94
101.5	223,808	524	0.0023	0.9977	29.86
102.5	220,962	87	0.0004	0.9996	29.79
103.5	215,865	897	0.0042	0.9958	29.78
104.5	211,376	90	0.0004	0.9996	29.66
105.5	207,857	279	0.0013	0.9987	29.65
106.5	188,003	40	0.0002	0.9998	29.61
107.5	159,383		0.0000	1.0000	29.60
108.5	108,031	143	0.0013	0.9987	29.60
109.5	87,936	2	0.0000	1.0000	29.56
110.5	72,559	9	0.0001	0.9999	29.56
111.5	52,449	1	0.0000	1.0000	29.56
112.5	43,652	954	0.0219	0.9781	29.56
113.5	36,272	84	0.0023	0.9977	28.91
114.5	29,717	95	0.0032	0.9968	28.84
115.5	26,610	1	0.0000	1.0000	28.75
116.5	21,632	64	0.0030	0.9970	28.75
117.5	18,744	85	0.0045	0.9955	28.67
118.5	10,634		0.0000	1.0000	28.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,881	30	0.0038	0.9962	28.53
120.5	6,994	39	0.0055	0.9945	28.43
121.5	5,132	150	0.0293	0.9707	28.27
122.5	4,981	174	0.0349	0.9651	27.44
123.5	3,657		0.0000	1.0000	26.48
124.5	3,423	70	0.0203	0.9797	26.48
125.5	3,491	319	0.0914	0.9086	25.95
126.5	3,124	96	0.0306	0.9694	23.58
127.5	2,967		0.0000	1.0000	22.85
128.5	3,316	54	0.0162	0.9838	22.85
129.5	3,036	72	0.0237	0.9763	22.48
130.5	2,957	69	0.0235	0.9765	21.95
131.5	2,696	3	0.0011	0.9989	21.44
132.5	2,663		0.0000	1.0000	21.41
133.5	2,432	1	0.0004	0.9996	21.41
134.5	2,377		0.0000	1.0000	21.40
135.5	2,377		0.0000	1.0000	21.40
136.5	2,374		0.0000	1.0000	21.40
137.5	2,374		0.0000	1.0000	21.40
138.5	2,374		0.0000	1.0000	21.40
139.5	2,293	4	0.0018	0.9982	21.40
140.5	1,783		0.0000	1.0000	21.36
141.5	1,554		0.0000	1.0000	21.36
142.5	1,554		0.0000	1.0000	21.36
143.5	1,554		0.0000	1.0000	21.36
144.5	641		0.0000	1.0000	21.36
145.5	641	9	0.0137	0.9863	21.36
146.5	632		0.0000	1.0000	21.07
147.5	632		0.0000	1.0000	21.07
148.5	630		0.0000	1.0000	21.07
149.5	560		0.0000	1.0000	21.07
150.5	560		0.0000	1.0000	21.07
151.5	560		0.0000	1.0000	21.07
152.5	546		0.0000	1.0000	21.07
153.5	540		0.0000	1.0000	21.07
154.5	523		0.0000	1.0000	21.07
155.5	491		0.0000	1.0000	21.07
156.5	491		0.0000	1.0000	21.07
157.5	491		0.0000	1.0000	21.07
158.5	491		0.0000	1.0000	21.07

UGI UTILITIES, INC. - GAS DIVISION

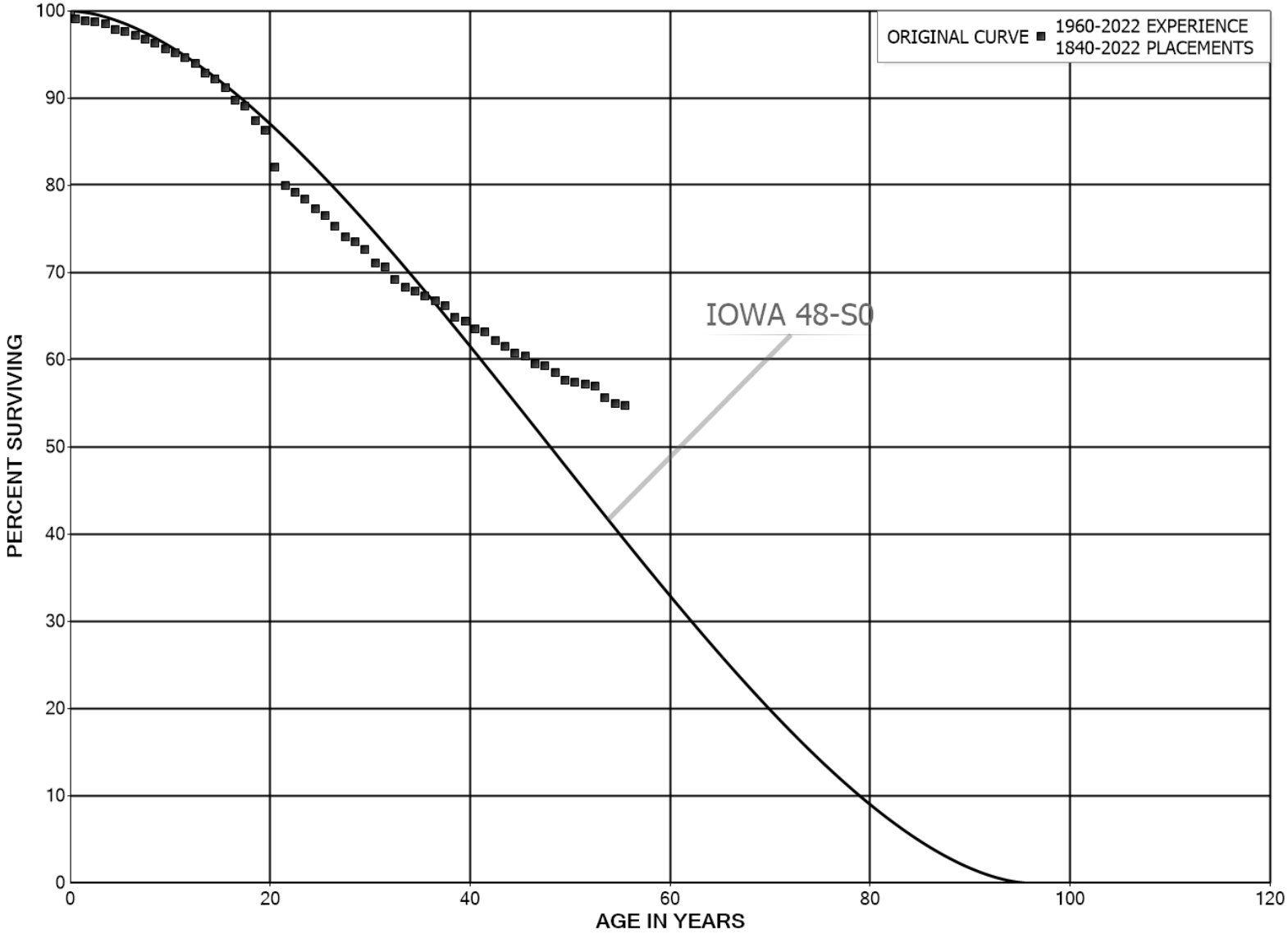
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	491		0.0000	1.0000	21.07
160.5	491		0.0000	1.0000	21.07
161.5	491		0.0000	1.0000	21.07
162.5	343		0.0000	1.0000	21.07
163.5	341		0.0000	1.0000	21.07
164.5					21.07

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,452,628	1,405,089	0.0092	0.9908	100.00
0.5	125,554,924	281,742	0.0022	0.9978	99.08
1.5	110,193,555	136,140	0.0012	0.9988	98.86
2.5	101,234,150	287,815	0.0028	0.9972	98.73
3.5	91,460,817	562,729	0.0062	0.9938	98.45
4.5	79,283,238	208,507	0.0026	0.9974	97.85
5.5	72,396,028	320,854	0.0044	0.9956	97.59
6.5	66,434,100	317,629	0.0048	0.9952	97.16
7.5	56,123,383	231,950	0.0041	0.9959	96.69
8.5	50,977,988	343,148	0.0067	0.9933	96.29
9.5	48,849,144	227,461	0.0047	0.9953	95.65
10.5	45,295,644	303,295	0.0067	0.9933	95.20
11.5	40,344,211	275,438	0.0068	0.9932	94.56
12.5	39,126,552	446,250	0.0114	0.9886	93.92
13.5	37,819,560	260,646	0.0069	0.9931	92.85
14.5	34,835,099	378,939	0.0109	0.9891	92.21
15.5	32,452,182	522,920	0.0161	0.9839	91.20
16.5	30,400,038	243,706	0.0080	0.9920	89.73
17.5	28,740,830	527,898	0.0184	0.9816	89.01
18.5	26,186,178	327,033	0.0125	0.9875	87.38
19.5	23,225,665	1,138,062	0.0490	0.9510	86.29
20.5	21,474,345	547,954	0.0255	0.9745	82.06
21.5	19,315,878	191,836	0.0099	0.9901	79.97
22.5	18,158,348	170,321	0.0094	0.9906	79.17
23.5	17,440,727	250,766	0.0144	0.9856	78.43
24.5	16,093,515	159,592	0.0099	0.9901	77.30
25.5	15,007,032	249,385	0.0166	0.9834	76.53
26.5	13,423,260	205,167	0.0153	0.9847	75.26
27.5	12,400,671	99,924	0.0081	0.9919	74.11
28.5	11,603,994	142,348	0.0123	0.9877	73.52
29.5	11,064,841	228,007	0.0206	0.9794	72.61
30.5	10,286,352	72,318	0.0070	0.9930	71.12
31.5	9,863,472	203,055	0.0206	0.9794	70.62
32.5	9,321,067	112,845	0.0121	0.9879	69.16
33.5	8,603,608	65,279	0.0076	0.9924	68.33
34.5	8,185,970	57,478	0.0070	0.9930	67.81
35.5	7,637,287	69,078	0.0090	0.9910	67.33
36.5	7,149,716	54,254	0.0076	0.9924	66.72
37.5	6,760,227	141,054	0.0209	0.9791	66.22
38.5	6,416,869	46,669	0.0073	0.9927	64.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,041,100	80,724	0.0134	0.9866	64.36
40.5	5,359,210	31,372	0.0059	0.9941	63.50
41.5	4,657,012	66,841	0.0144	0.9856	63.13
42.5	4,342,341	48,340	0.0111	0.9889	62.23
43.5	4,192,710	51,792	0.0124	0.9876	61.53
44.5	4,089,960	25,406	0.0062	0.9938	60.77
45.5	3,796,947	56,879	0.0150	0.9850	60.39
46.5	3,613,927	15,404	0.0043	0.9957	59.49
47.5	3,482,012	42,466	0.0122	0.9878	59.24
48.5	3,301,864	53,064	0.0161	0.9839	58.51
49.5	3,063,413	10,675	0.0035	0.9965	57.57
50.5	2,917,144	10,455	0.0036	0.9964	57.37
51.5	2,542,108	9,446	0.0037	0.9963	57.17
52.5	2,129,008	49,494	0.0232	0.9768	56.96
53.5	1,620,573	19,991	0.0123	0.9877	55.63
54.5	1,399,703	6,071	0.0043	0.9957	54.94
55.5	1,218,784	5,410	0.0044	0.9956	54.71
56.5	1,070,632	2,925	0.0027	0.9973	54.46
57.5	932,602	3,470	0.0037	0.9963	54.31
58.5	846,367	4,229	0.0050	0.9950	54.11
59.5	757,060	3,299	0.0044	0.9956	53.84
60.5	682,428	8,367	0.0123	0.9877	53.61
61.5	610,321	5,230	0.0086	0.9914	52.95
62.5	539,777	6,192	0.0115	0.9885	52.50
63.5	513,598	7,842	0.0153	0.9847	51.89
64.5	407,578	1,976	0.0048	0.9952	51.10
65.5	302,092	3,783	0.0125	0.9875	50.85
66.5	204,556	1,587	0.0078	0.9922	50.22
67.5	170,034	3,889	0.0229	0.9771	49.83
68.5	106,177	853	0.0080	0.9920	48.69
69.5	87,687	116	0.0013	0.9987	48.30
70.5	66,964	971	0.0145	0.9855	48.23
71.5	56,989		0.0000	1.0000	47.53
72.5	44,957	395	0.0088	0.9912	47.53
73.5	42,735	83	0.0019	0.9981	47.12
74.5	40,486	963	0.0238	0.9762	47.02
75.5	36,941	2,158	0.0584	0.9416	45.91
76.5	33,840	749	0.0221	0.9779	43.22
77.5	32,428	830	0.0256	0.9744	42.27
78.5	31,598	297	0.0094	0.9906	41.18

UGI UTILITIES, INC. - GAS DIVISION

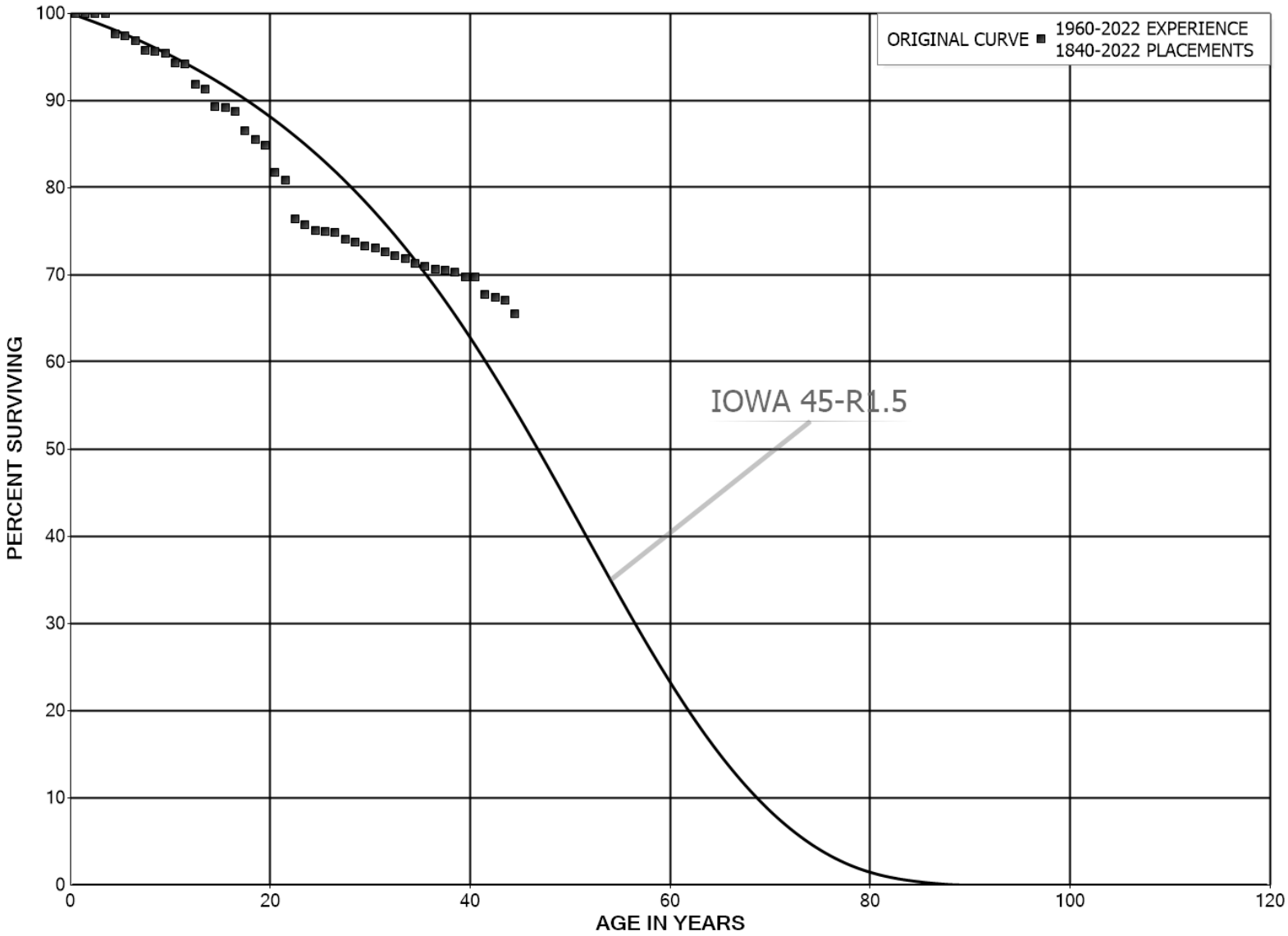
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,350	15	0.0005	0.9995	40.80
80.5	27,836		0.0000	1.0000	40.78
81.5	27,666	647	0.0234	0.9766	40.78
82.5	26,395	1,361	0.0516	0.9484	39.82
83.5	24,572		0.0000	1.0000	37.77
84.5	23,467	774	0.0330	0.9670	37.77
85.5	20,919		0.0000	1.0000	36.52
86.5	20,250	574	0.0283	0.9717	36.52
87.5	19,349	206	0.0107	0.9893	35.49
88.5	19,143	536	0.0280	0.9720	35.11
89.5	18,501	1,735	0.0938	0.9062	34.13
90.5	16,542	2,907	0.1757	0.8243	30.93
91.5	11,256	634	0.0563	0.9437	25.49
92.5	9,694		0.0000	1.0000	24.05
93.5	7,143		0.0000	1.0000	24.05
94.5	6,895		0.0000	1.0000	24.05
95.5	4,192		0.0000	1.0000	24.05
96.5	3,063		0.0000	1.0000	24.05
97.5	3,063		0.0000	1.0000	24.05
98.5	2,098		0.0000	1.0000	24.05
99.5	1,507		0.0000	1.0000	24.05
100.5	1,507		0.0000	1.0000	24.05
101.5	1,446		0.0000	1.0000	24.05
102.5	1,244		0.0000	1.0000	24.05
103.5	378		0.0000	1.0000	24.05
104.5	378		0.0000	1.0000	24.05
105.5	378		0.0000	1.0000	24.05
106.5	197		0.0000	1.0000	24.05
107.5	197		0.0000	1.0000	24.05
108.5	197		0.0000	1.0000	24.05
109.5	197		0.0000	1.0000	24.05
110.5	120		0.0000	1.0000	24.05
111.5	60		0.0000	1.0000	24.05
112.5					24.05

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,839,018	1,443	0.0000	1.0000	100.00
0.5	33,349,421	561	0.0000	1.0000	100.00
1.5	29,398,314	4,935	0.0002	0.9998	100.00
2.5	27,117,250	21,146	0.0008	0.9992	99.98
3.5	24,668,167	562,857	0.0228	0.9772	99.90
4.5	24,062,434	50,659	0.0021	0.9979	97.62
5.5	24,038,028	139,878	0.0058	0.9942	97.42
6.5	23,912,446	266,526	0.0111	0.9889	96.85
7.5	22,873,702	46,316	0.0020	0.9980	95.77
8.5	14,033,889	31,101	0.0022	0.9978	95.58
9.5	13,629,528	147,762	0.0108	0.9892	95.36
10.5	13,261,882	14,416	0.0011	0.9989	94.33
11.5	10,934,426	276,897	0.0253	0.9747	94.23
12.5	10,390,191	57,117	0.0055	0.9945	91.84
13.5	10,254,033	225,520	0.0220	0.9780	91.34
14.5	9,331,113	11,819	0.0013	0.9987	89.33
15.5	9,315,385	52,748	0.0057	0.9943	89.21
16.5	9,102,405	227,322	0.0250	0.9750	88.71
17.5	8,826,873	106,402	0.0121	0.9879	86.49
18.5	8,634,168	62,228	0.0072	0.9928	85.45
19.5	8,131,857	296,128	0.0364	0.9636	84.84
20.5	7,650,840	83,321	0.0109	0.9891	81.75
21.5	7,398,036	407,157	0.0550	0.9450	80.86
22.5	6,923,259	65,694	0.0095	0.9905	76.41
23.5	6,798,166	59,495	0.0088	0.9912	75.68
24.5	6,617,192	7,218	0.0011	0.9989	75.02
25.5	5,955,518	8,220	0.0014	0.9986	74.94
26.5	5,513,966	53,313	0.0097	0.9903	74.83
27.5	5,133,076	27,973	0.0054	0.9946	74.11
28.5	5,016,608	28,256	0.0056	0.9944	73.71
29.5	4,906,198	14,459	0.0029	0.9971	73.29
30.5	4,691,605	29,442	0.0063	0.9937	73.07
31.5	4,389,271	27,478	0.0063	0.9937	72.62
32.5	4,225,099	16,808	0.0040	0.9960	72.16
33.5	4,162,926	35,687	0.0086	0.9914	71.87
34.5	3,878,212	18,630	0.0048	0.9952	71.26
35.5	3,067,096	12,150	0.0040	0.9960	70.92
36.5	2,788,414	5,828	0.0021	0.9979	70.63
37.5	2,316,071	7,150	0.0031	0.9969	70.49
38.5	2,107,146	15,160	0.0072	0.9928	70.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,078,647	651	0.0003	0.9997	69.76
40.5	1,819,522	52,262	0.0287	0.9713	69.74
41.5	984,180	5,688	0.0058	0.9942	67.74
42.5	926,844	4,001	0.0043	0.9957	67.35
43.5	909,267	21,099	0.0232	0.9768	67.06
44.5	880,991	772	0.0009	0.9991	65.50
45.5	874,401	618	0.0007	0.9993	65.44
46.5	860,965		0.0000	1.0000	65.40
47.5	797,187	762	0.0010	0.9990	65.40
48.5	754,115	614	0.0008	0.9992	65.33
49.5	713,889	2,171	0.0030	0.9970	65.28
50.5	672,196		0.0000	1.0000	65.08
51.5	658,732		0.0000	1.0000	65.08
52.5	637,278	611	0.0010	0.9990	65.08
53.5	504,268		0.0000	1.0000	65.02
54.5	376,753	4,048	0.0107	0.9893	65.02
55.5	350,256		0.0000	1.0000	64.32
56.5	213,329		0.0000	1.0000	64.32
57.5	156,398		0.0000	1.0000	64.32
58.5	154,787		0.0000	1.0000	64.32
59.5	126,039		0.0000	1.0000	64.32
60.5	95,390		0.0000	1.0000	64.32
61.5	90,245		0.0000	1.0000	64.32
62.5	46,024		0.0000	1.0000	64.32
63.5	40,476		0.0000	1.0000	64.32
64.5	31,958		0.0000	1.0000	64.32
65.5	25,166		0.0000	1.0000	64.32
66.5	3,876		0.0000	1.0000	64.32
67.5	3,610		0.0000	1.0000	64.32
68.5	2,279		0.0000	1.0000	64.32
69.5	2,279		0.0000	1.0000	64.32
70.5	2,279		0.0000	1.0000	64.32
71.5	2,279		0.0000	1.0000	64.32
72.5	2,279		0.0000	1.0000	64.32
73.5	2,279		0.0000	1.0000	64.32
74.5	2,279		0.0000	1.0000	64.32
75.5	2,279		0.0000	1.0000	64.32
76.5	2,279		0.0000	1.0000	64.32
77.5	2,279		0.0000	1.0000	64.32
78.5	2,279		0.0000	1.0000	64.32

UGI UTILITIES, INC. - GAS DIVISION

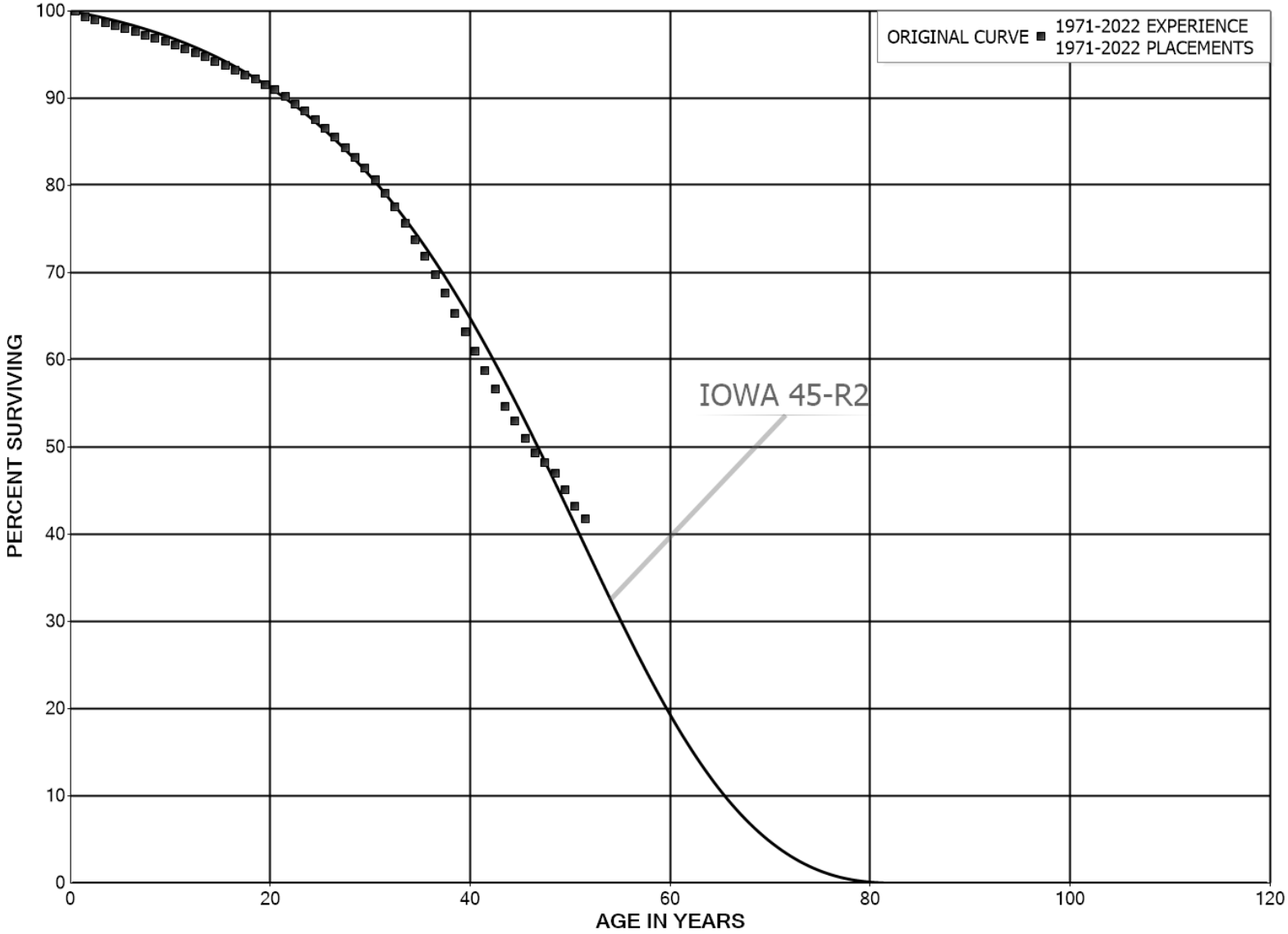
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,279		0.0000	1.0000	64.32
80.5	2,279		0.0000	1.0000	64.32
81.5	2,279		0.0000	1.0000	64.32
82.5	2,279		0.0000	1.0000	64.32
83.5	2,279		0.0000	1.0000	64.32
84.5	2,279		0.0000	1.0000	64.32
85.5	2,279		0.0000	1.0000	64.32
86.5	2,279		0.0000	1.0000	64.32
87.5	2,279		0.0000	1.0000	64.32
88.5	2,279		0.0000	1.0000	64.32
89.5	2,279		0.0000	1.0000	64.32
90.5	2,279		0.0000	1.0000	64.32
91.5	2,279		0.0000	1.0000	64.32
92.5	2,279		0.0000	1.0000	64.32
93.5	2,279		0.0000	1.0000	64.32
94.5	2,279		0.0000	1.0000	64.32
95.5	2,279		0.0000	1.0000	64.32
96.5	2,279		0.0000	1.0000	64.32
97.5	2,279		0.0000	1.0000	64.32
98.5	2,279		0.0000	1.0000	64.32
99.5	2,279	2,279	1.0000		64.32
100.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2022 EXPERIENCE BAND 1971-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,526,719,555	1,007,995	0.0007	0.9993	100.00
0.5	1,425,968,031	8,814,594	0.0062	0.9938	99.93
1.5	1,296,319,559	4,687,772	0.0036	0.9964	99.32
2.5	1,186,975,777	4,614,551	0.0039	0.9961	98.96
3.5	1,084,326,182	3,178,435	0.0029	0.9971	98.57
4.5	1,006,632,174	3,276,933	0.0033	0.9967	98.28
5.5	937,435,369	3,566,358	0.0038	0.9962	97.96
6.5	865,880,422	3,233,532	0.0037	0.9963	97.59
7.5	799,333,709	2,961,389	0.0037	0.9963	97.23
8.5	738,507,728	3,072,317	0.0042	0.9958	96.87
9.5	678,833,412	2,982,692	0.0044	0.9956	96.46
10.5	628,427,122	2,748,094	0.0044	0.9956	96.04
11.5	592,459,952	2,737,035	0.0046	0.9954	95.62
12.5	567,588,396	2,876,535	0.0051	0.9949	95.18
13.5	542,027,505	2,949,539	0.0054	0.9946	94.70
14.5	514,732,637	2,696,027	0.0052	0.9948	94.18
15.5	493,958,932	2,720,792	0.0055	0.9945	93.69
16.5	474,211,712	2,592,042	0.0055	0.9945	93.17
17.5	451,498,000	2,535,744	0.0056	0.9944	92.66
18.5	424,618,844	2,762,476	0.0065	0.9935	92.14
19.5	404,201,816	2,565,435	0.0063	0.9937	91.54
20.5	382,331,133	3,214,317	0.0084	0.9916	90.96
21.5	360,554,198	3,447,850	0.0096	0.9904	90.20
22.5	341,092,976	3,209,694	0.0094	0.9906	89.33
23.5	321,376,231	3,606,260	0.0112	0.9888	88.49
24.5	299,424,872	3,487,281	0.0116	0.9884	87.50
25.5	275,125,137	3,215,879	0.0117	0.9883	86.48
26.5	253,045,308	3,514,633	0.0139	0.9861	85.47
27.5	228,608,836	3,132,224	0.0137	0.9863	84.28
28.5	206,288,226	2,937,327	0.0142	0.9858	83.13
29.5	191,256,096	3,163,002	0.0165	0.9835	81.94
30.5	172,667,746	3,177,815	0.0184	0.9816	80.59
31.5	155,568,526	3,054,144	0.0196	0.9804	79.11
32.5	135,954,295	3,385,498	0.0249	0.9751	77.55
33.5	117,558,262	2,904,697	0.0247	0.9753	75.62
34.5	102,572,228	2,659,363	0.0259	0.9741	73.75
35.5	90,382,758	2,658,910	0.0294	0.9706	71.84
36.5	80,116,752	2,478,618	0.0309	0.9691	69.73
37.5	70,919,694	2,413,066	0.0340	0.9660	67.57
38.5	62,723,195	1,998,288	0.0319	0.9681	65.27

UGI UTILITIES, INC. - GAS DIVISION

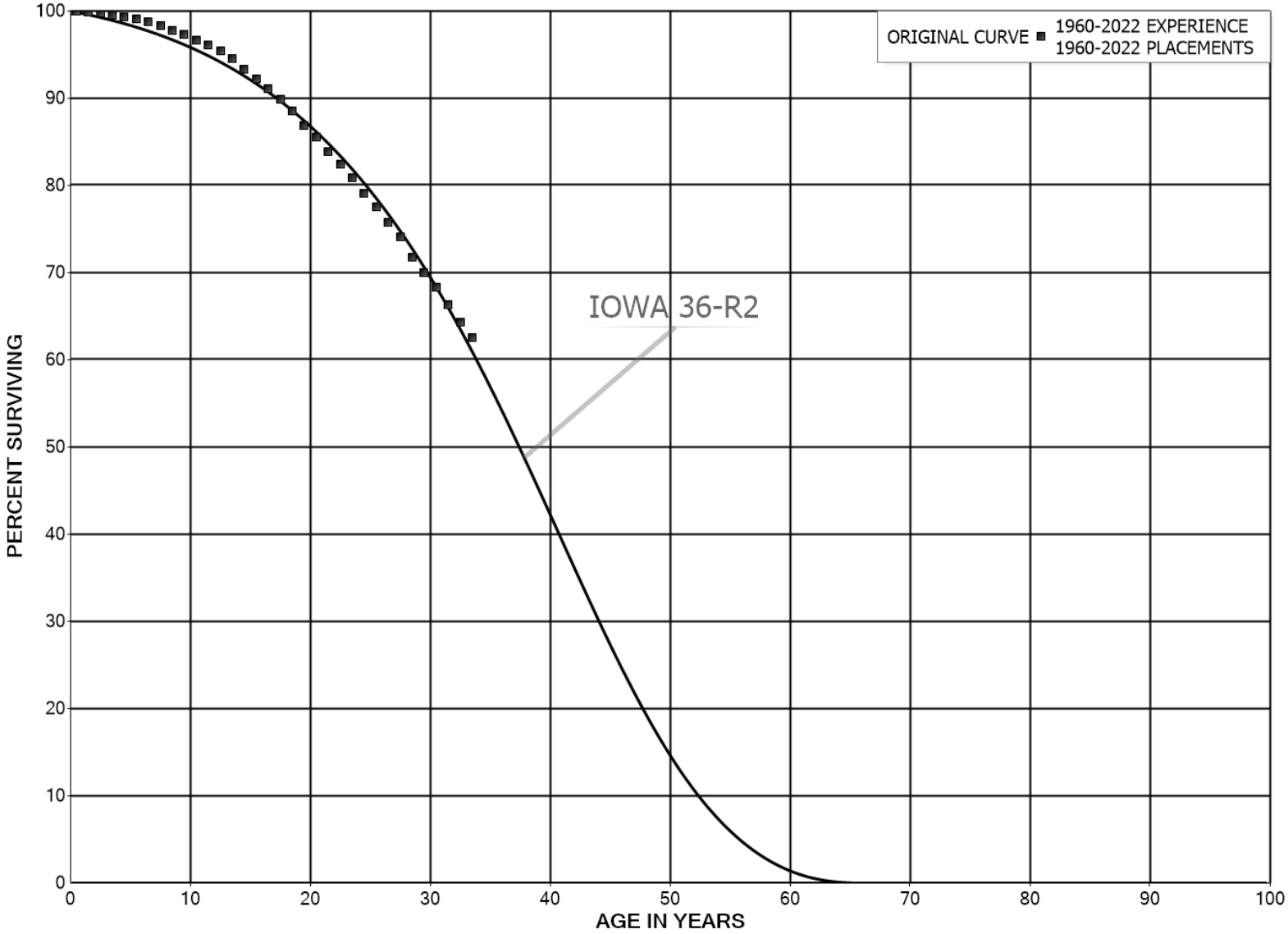
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2022 EXPERIENCE BAND 1971-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,792,585	1,990,184	0.0357	0.9643	63.19
40.5	47,133,254	1,723,898	0.0366	0.9634	60.94
41.5	37,856,747	1,325,426	0.0350	0.9650	58.71
42.5	28,850,923	1,013,985	0.0351	0.9649	56.65
43.5	22,963,011	718,153	0.0313	0.9687	54.66
44.5	19,124,792	711,053	0.0372	0.9628	52.95
45.5	14,691,293	487,461	0.0332	0.9668	50.98
46.5	11,762,769	265,416	0.0226	0.9774	49.29
47.5	9,326,063	234,078	0.0251	0.9749	48.18
48.5	6,327,673	261,633	0.0413	0.9587	46.97
49.5	3,430,147	143,197	0.0417	0.9583	45.03
50.5	1,259,314	41,445	0.0329	0.9671	43.15
51.5					41.73

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,944,004	4,171	0.0000	1.0000	100.00
0.5	172,992,316	249,387	0.0014	0.9986	100.00
1.5	163,071,232	168,129	0.0010	0.9990	99.85
2.5	154,289,389	306,613	0.0020	0.9980	99.75
3.5	144,838,043	342,024	0.0024	0.9976	99.55
4.5	131,747,222	370,348	0.0028	0.9972	99.32
5.5	123,726,979	396,907	0.0032	0.9968	99.04
6.5	118,017,827	511,776	0.0043	0.9957	98.72
7.5	112,526,084	648,041	0.0058	0.9942	98.29
8.5	106,267,817	516,808	0.0049	0.9951	97.73
9.5	100,023,601	632,641	0.0063	0.9937	97.25
10.5	94,642,979	571,160	0.0060	0.9940	96.64
11.5	89,025,449	609,214	0.0068	0.9932	96.05
12.5	85,681,423	820,692	0.0096	0.9904	95.40
13.5	81,899,953	1,042,210	0.0127	0.9873	94.48
14.5	76,470,089	927,268	0.0121	0.9879	93.28
15.5	72,884,064	842,595	0.0116	0.9884	92.15
16.5	69,482,408	953,674	0.0137	0.9863	91.08
17.5	66,189,780	974,205	0.0147	0.9853	89.83
18.5	62,396,285	1,180,185	0.0189	0.9811	88.51
19.5	59,667,845	919,903	0.0154	0.9846	86.84
20.5	56,856,535	1,087,445	0.0191	0.9809	85.50
21.5	53,529,452	914,517	0.0171	0.9829	83.86
22.5	50,908,815	971,630	0.0191	0.9809	82.43
23.5	48,189,869	1,040,140	0.0216	0.9784	80.86
24.5	44,833,408	897,342	0.0200	0.9800	79.11
25.5	41,813,823	981,851	0.0235	0.9765	77.53
26.5	38,925,035	868,890	0.0223	0.9777	75.71
27.5	36,656,636	1,151,210	0.0314	0.9686	74.02
28.5	32,152,092	769,911	0.0239	0.9761	71.69
29.5	29,266,553	705,220	0.0241	0.9759	69.98
30.5	26,361,450	762,490	0.0289	0.9711	68.29
31.5	23,730,947	714,323	0.0301	0.9699	66.31
32.5	21,329,212	613,881	0.0288	0.9712	64.32
33.5	19,530,764	491,000	0.0251	0.9749	62.47
34.5	18,018,322	407,672	0.0226	0.9774	60.90
35.5	16,592,518	416,370	0.0251	0.9749	59.52
36.5	15,224,804	387,777	0.0255	0.9745	58.03
37.5	13,884,617	296,356	0.0213	0.9787	56.55
38.5	13,136,834	241,633	0.0184	0.9816	55.34

UGI UTILITIES, INC. - GAS DIVISION

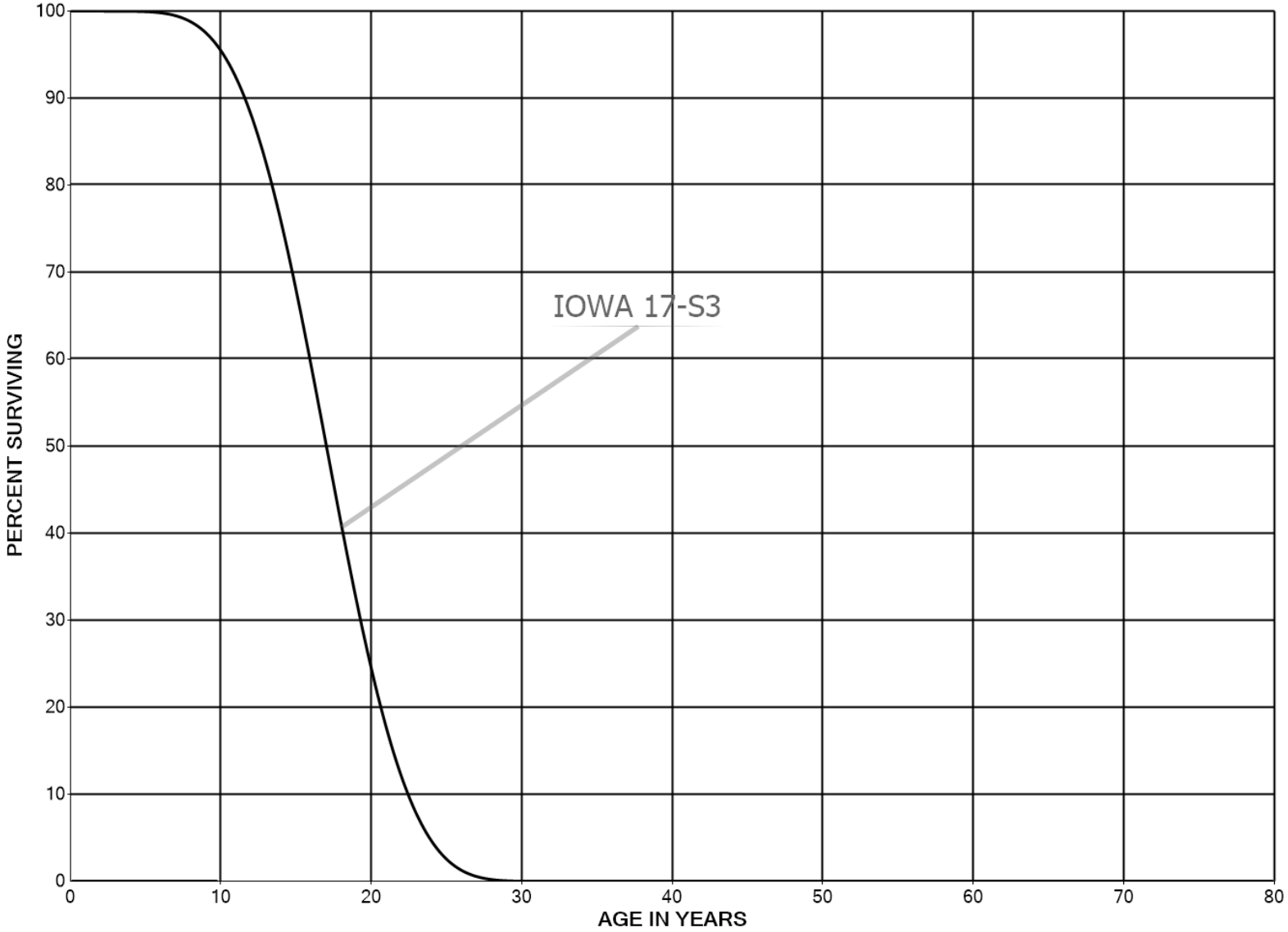
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

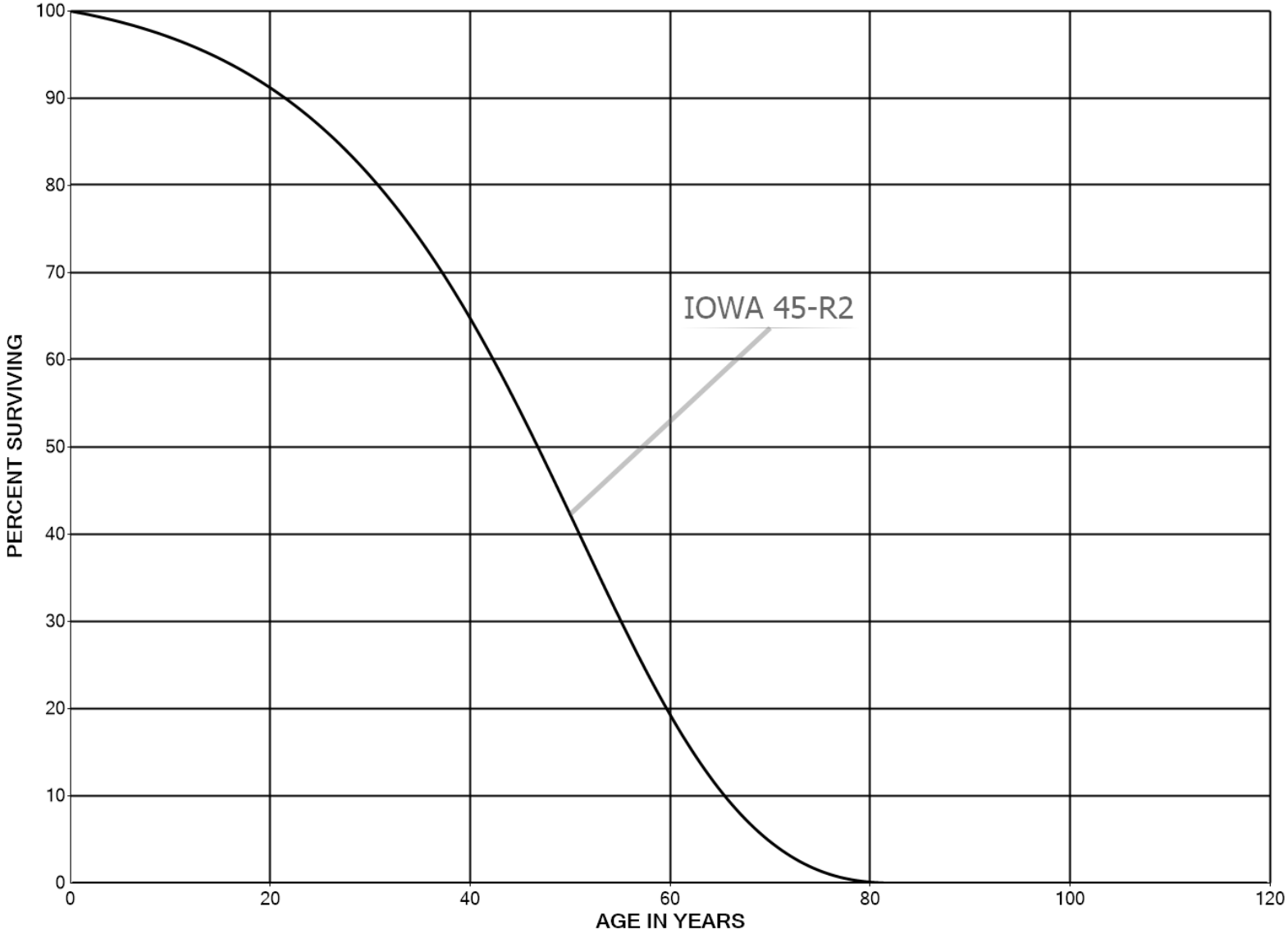
PLACEMENT BAND 1960-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,740,160	308,046	0.0242	0.9758	54.32
40.5	12,024,704	501,124	0.0417	0.9583	53.01
41.5	9,755,899	261,616	0.0268	0.9732	50.80
42.5	7,866,121	240,521	0.0306	0.9694	49.44
43.5	7,350,068	134,573	0.0183	0.9817	47.93
44.5	7,048,532	185,252	0.0263	0.9737	47.05
45.5	6,755,840	170,515	0.0252	0.9748	45.81
46.5	6,484,484	254,243	0.0392	0.9608	44.66
47.5	6,051,799	353,877	0.0585	0.9415	42.91
48.5	5,534,385	378,223	0.0683	0.9317	40.40
49.5	4,875,828	259,756	0.0533	0.9467	37.64
50.5	4,228,295	143,898	0.0340	0.9660	35.63
51.5	3,745,077	134,841	0.0360	0.9640	34.42
52.5	3,081,221	267,528	0.0868	0.9132	33.18
53.5	2,189,761	283,663	0.1295	0.8705	30.30
54.5	1,465,799	63,531	0.0433	0.9567	26.37
55.5	1,060,959	39,778	0.0375	0.9625	25.23
56.5	635,915	7,227	0.0114	0.9886	24.28
57.5	361,992	1,855	0.0051	0.9949	24.01
58.5	211,744	1,596	0.0075	0.9925	23.89
59.5	128,684		0.0000	1.0000	23.71
60.5	58,869		0.0000	1.0000	23.71
61.5	18,375	1,479	0.0805	0.9195	23.71
62.5					21.80

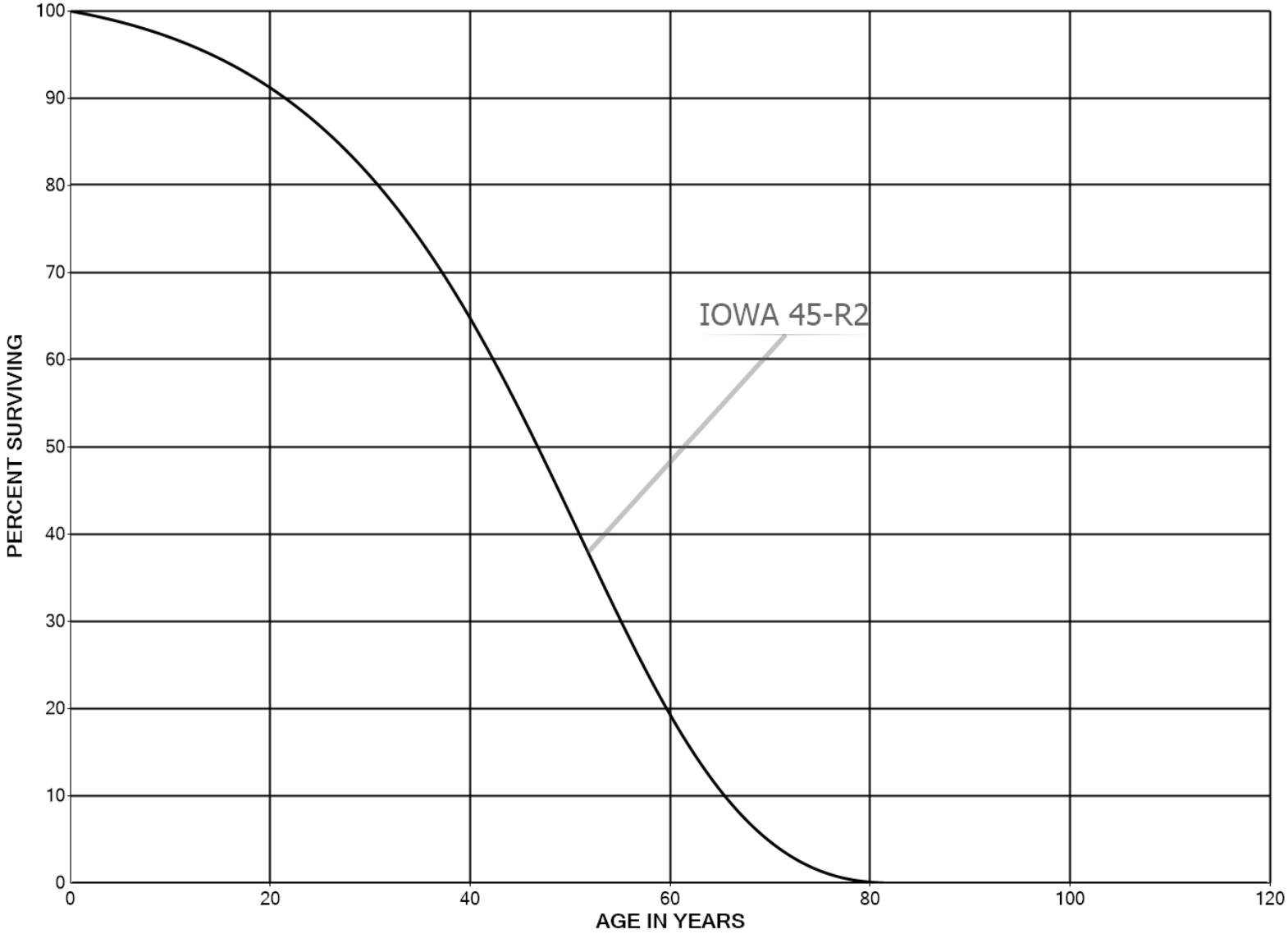
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.1 METERS - ERTS
SMOOTH SURVIVOR CURVE



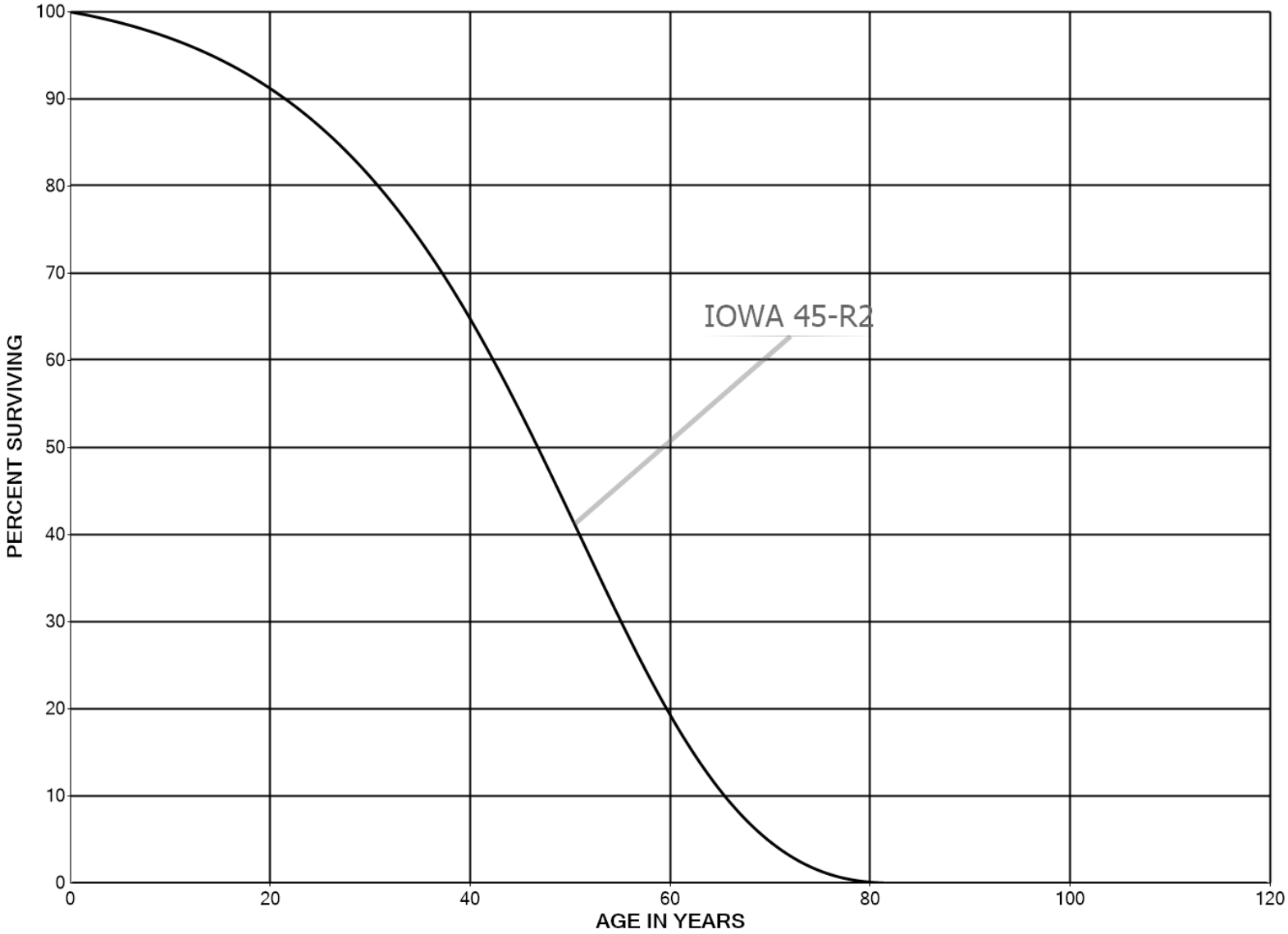
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



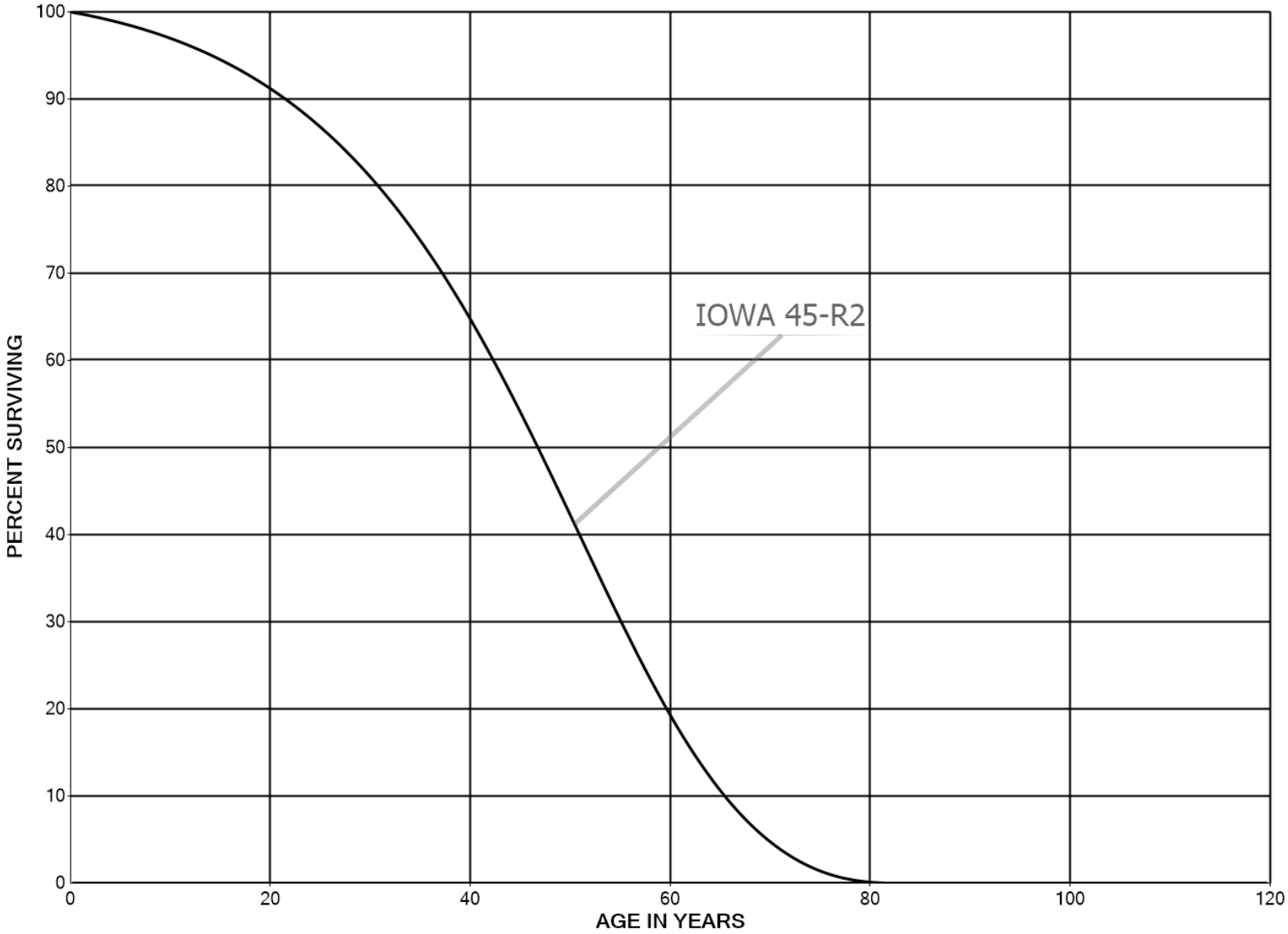
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



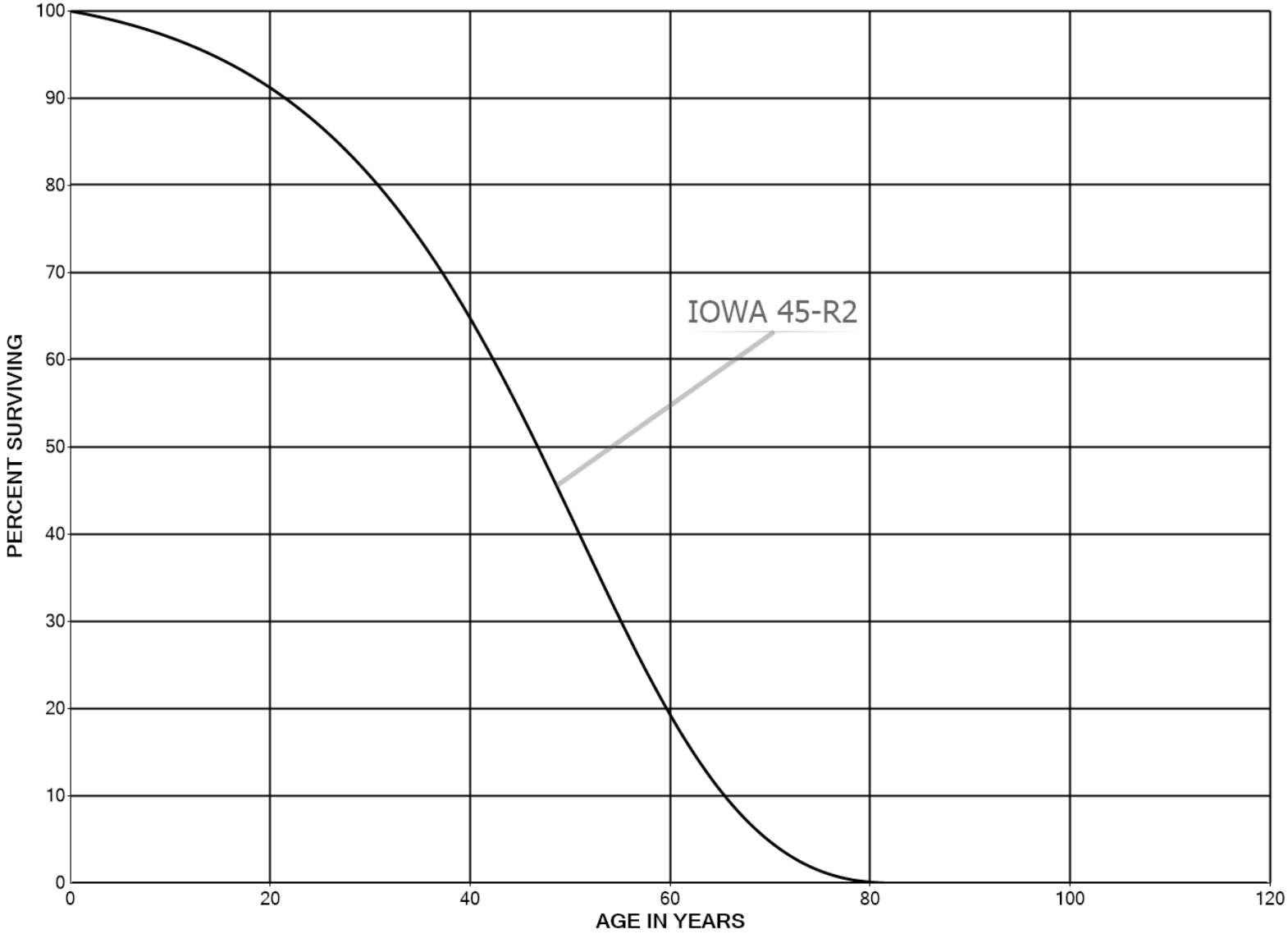
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE



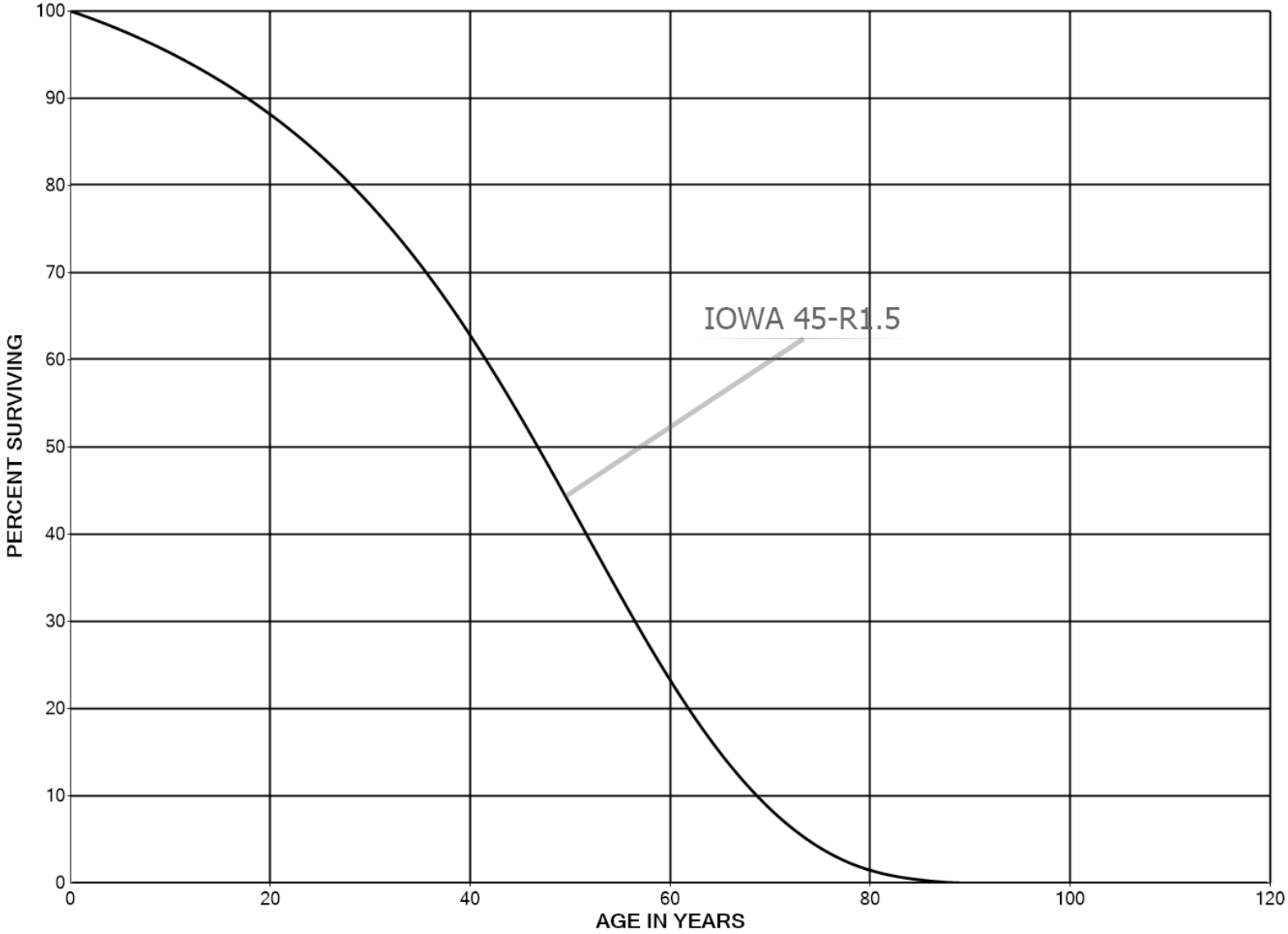
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
SMOOTH SURVIVOR CURVE



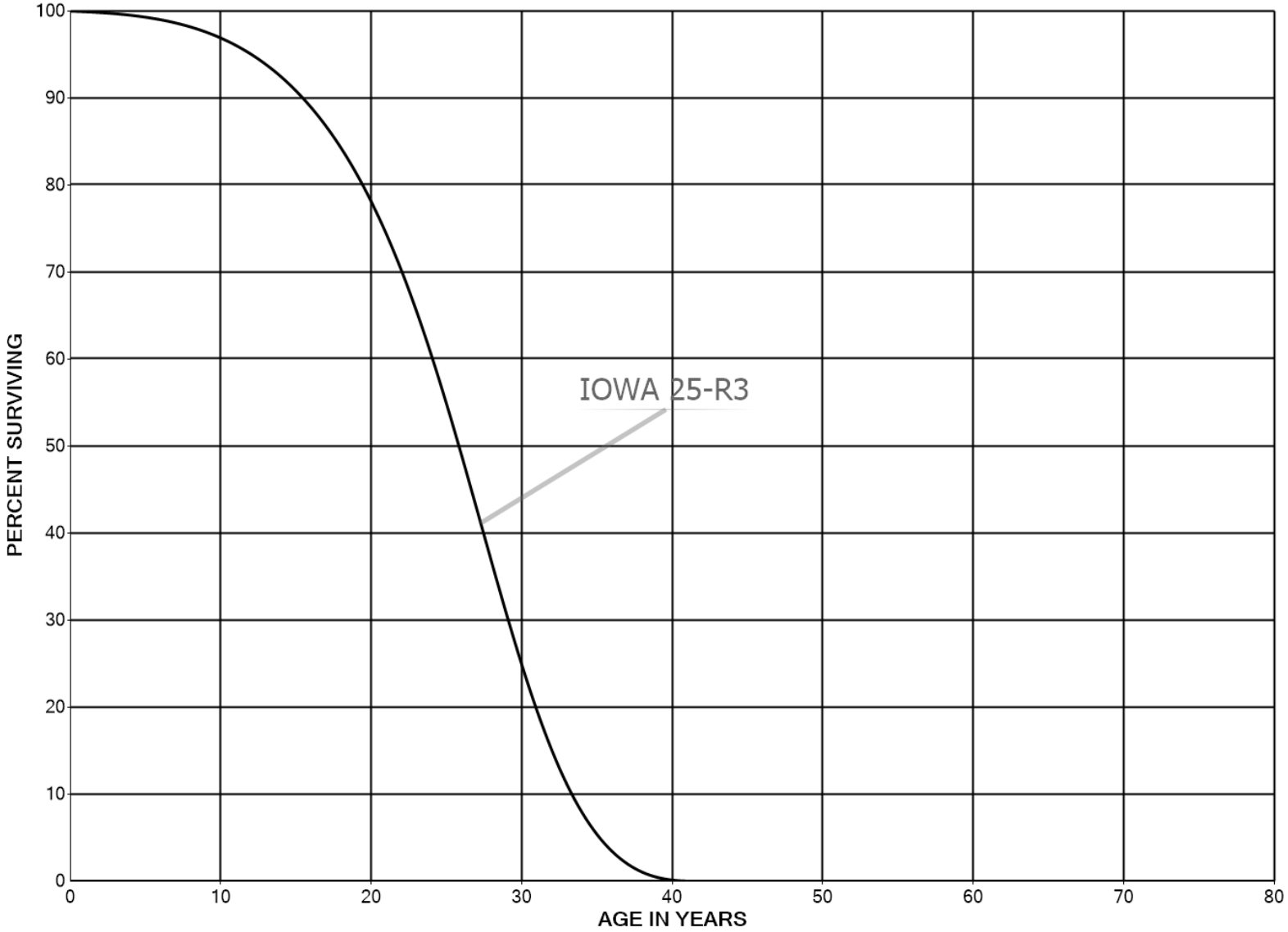
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE



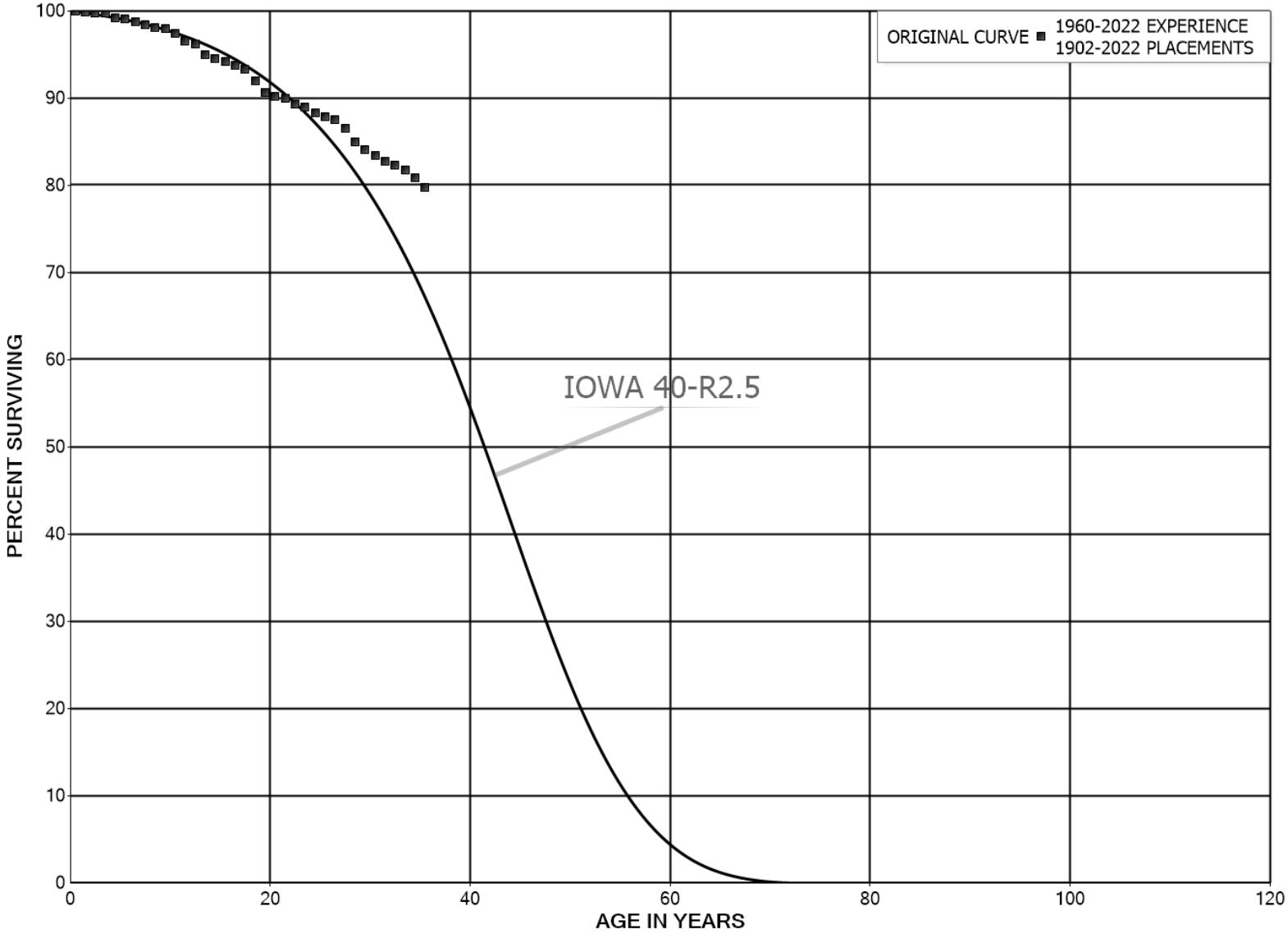
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,341,099	1,797	0.0003	0.9997	100.00
0.5	5,304,420	4,823	0.0009	0.9991	99.97
1.5	5,205,974	5,904	0.0011	0.9989	99.88
2.5	4,615,477	3,661	0.0008	0.9992	99.76
3.5	4,418,324	22,220	0.0050	0.9950	99.68
4.5	4,204,072	7,215	0.0017	0.9983	99.18
5.5	3,885,994	11,817	0.0030	0.9970	99.01
6.5	3,870,994	14,195	0.0037	0.9963	98.71
7.5	3,878,903	9,657	0.0025	0.9975	98.35
8.5	3,885,739	5,121	0.0013	0.9987	98.10
9.5	3,881,647	23,770	0.0061	0.9939	97.97
10.5	3,859,385	33,413	0.0087	0.9913	97.37
11.5	3,808,853	13,431	0.0035	0.9965	96.53
12.5	3,794,215	46,785	0.0123	0.9877	96.19
13.5	3,691,045	17,544	0.0048	0.9952	95.00
14.5	3,489,686	12,242	0.0035	0.9965	94.55
15.5	3,422,509	17,887	0.0052	0.9948	94.22
16.5	3,331,995	16,349	0.0049	0.9951	93.73
17.5	3,245,233	45,932	0.0142	0.9858	93.27
18.5	3,080,342	44,665	0.0145	0.9855	91.95
19.5	2,815,290	13,736	0.0049	0.9951	90.62
20.5	2,780,451	8,224	0.0030	0.9970	90.17
21.5	2,634,614	16,888	0.0064	0.9936	89.91
22.5	2,357,799	10,549	0.0045	0.9955	89.33
23.5	1,946,061	12,959	0.0067	0.9933	88.93
24.5	1,843,744	11,245	0.0061	0.9939	88.34
25.5	1,670,116	5,396	0.0032	0.9968	87.80
26.5	1,410,315	16,718	0.0119	0.9881	87.52
27.5	1,245,678	22,644	0.0182	0.9818	86.48
28.5	1,122,489	10,876	0.0097	0.9903	84.91
29.5	1,026,515	8,557	0.0083	0.9917	84.08
30.5	956,341	7,005	0.0073	0.9927	83.38
31.5	852,068	4,887	0.0057	0.9943	82.77
32.5	760,032	5,491	0.0072	0.9928	82.30
33.5	673,128	6,950	0.0103	0.9897	81.70
34.5	621,046	8,595	0.0138	0.9862	80.86
35.5	542,553	9,163	0.0169	0.9831	79.74
36.5	483,190	3,020	0.0063	0.9937	78.39
37.5	441,552	5,818	0.0132	0.9868	77.90
38.5	379,145	2,078	0.0055	0.9945	76.88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	363,714	5,093	0.0140	0.9860	76.46
40.5	328,506	1,812	0.0055	0.9945	75.39
41.5	304,203	1,844	0.0061	0.9939	74.97
42.5	285,441	1,514	0.0053	0.9947	74.52
43.5	274,957	5,625	0.0205	0.9795	74.12
44.5	266,684	725	0.0027	0.9973	72.60
45.5	261,475	4,885	0.0187	0.9813	72.41
46.5	230,927	9,449	0.0409	0.9591	71.05
47.5	238,740	409	0.0017	0.9983	68.15
48.5	232,056	744	0.0032	0.9968	68.03
49.5	227,979	202	0.0009	0.9991	67.81
50.5	213,219	373	0.0018	0.9982	67.75
51.5	223,296	2,683	0.0120	0.9880	67.63
52.5	217,469	1,586	0.0073	0.9927	66.82
53.5	214,320	902	0.0042	0.9958	66.33
54.5	195,966	3,721	0.0190	0.9810	66.05
55.5	179,652	222	0.0012	0.9988	64.80
56.5	171,188	1,774	0.0104	0.9896	64.72
57.5	169,986	510	0.0030	0.9970	64.05
58.5	162,243	3,025	0.0186	0.9814	63.86
59.5	155,738	19,627	0.1260	0.8740	62.67
60.5	133,265	94	0.0007	0.9993	54.77
61.5	130,270	559	0.0043	0.9957	54.73
62.5	124,157	468	0.0038	0.9962	54.50
63.5	103,923	2,539	0.0244	0.9756	54.29
64.5	100,025	355	0.0036	0.9964	52.96
65.5	97,597	59	0.0006	0.9994	52.78
66.5	85,715		0.0000	1.0000	52.74
67.5	84,247	2,899	0.0344	0.9656	52.74
68.5	75,304	231	0.0031	0.9969	50.93
69.5	44,947	192	0.0043	0.9957	50.77
70.5	43,230	3,071	0.0710	0.9290	50.56
71.5	38,675	83	0.0022	0.9978	46.96
72.5	30,220		0.0000	1.0000	46.86
73.5	8,033		0.0000	1.0000	46.86
74.5	7,805		0.0000	1.0000	46.86
75.5	7,242		0.0000	1.0000	46.86
76.5	16,082		0.0000	1.0000	46.86
77.5	16,082		0.0000	1.0000	46.86
78.5	16,225		0.0000	1.0000	46.86

UGI UTILITIES, INC. - GAS DIVISION

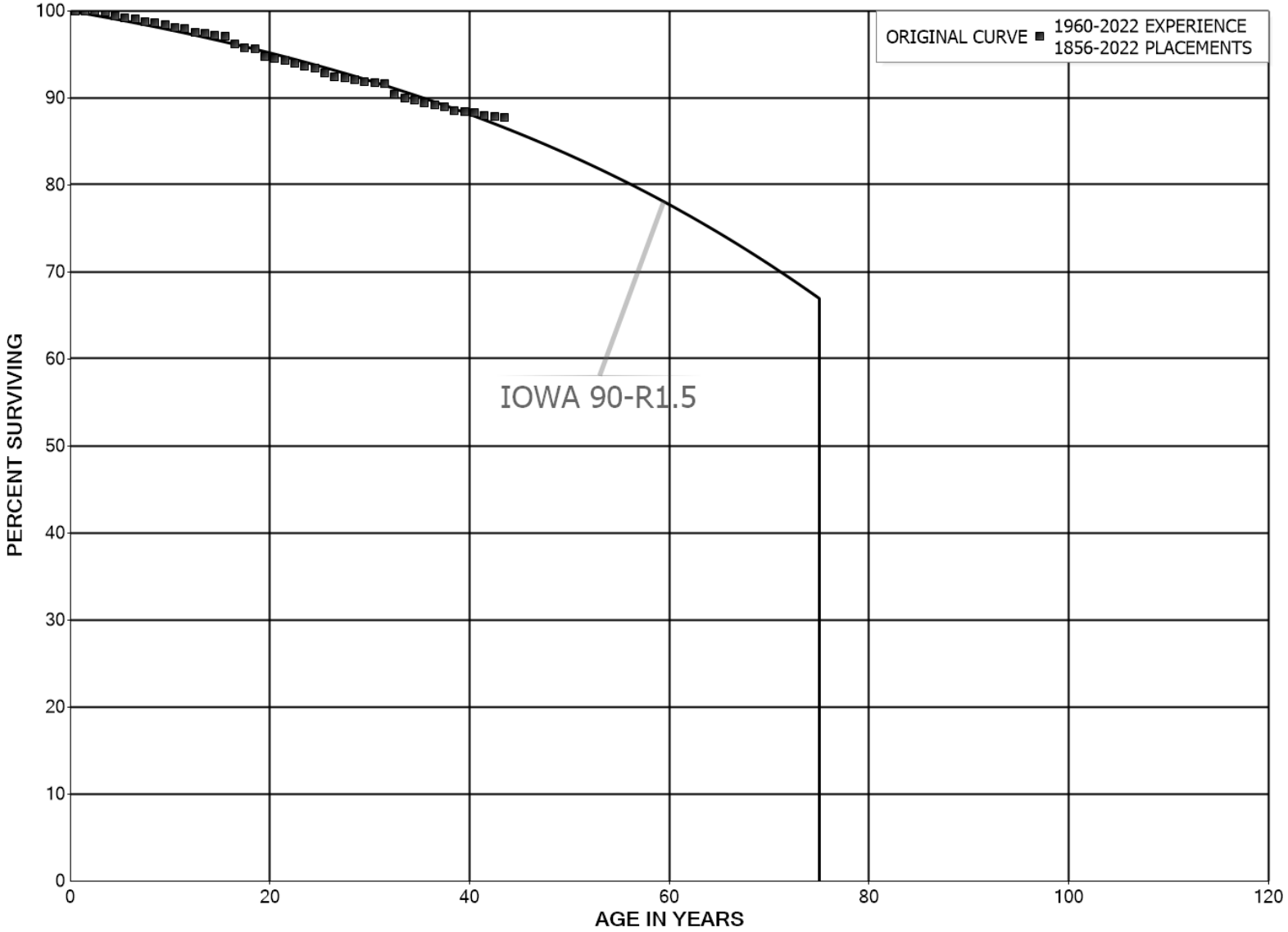
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,225	2,002	0.1234	0.8766	46.86
80.5	14,129	114	0.0080	0.9920	41.08
81.5	14,281	12	0.0008	0.9992	40.75
82.5	14,155		0.0000	1.0000	40.72
83.5	14,085	545	0.0387	0.9613	40.72
84.5	12,838	343	0.0267	0.9733	39.14
85.5	12,315		0.0000	1.0000	38.09
86.5	11,975		0.0000	1.0000	38.09
87.5	11,975		0.0000	1.0000	38.09
88.5	11,975		0.0000	1.0000	38.09
89.5	11,795		0.0000	1.0000	38.09
90.5	10,933		0.0000	1.0000	38.09
91.5	10,357		0.0000	1.0000	38.09
92.5	9,955		0.0000	1.0000	38.09
93.5	9,923		0.0000	1.0000	38.09
94.5	9,923		0.0000	1.0000	38.09
95.5	9,657		0.0000	1.0000	38.09
96.5	9,649		0.0000	1.0000	38.09
97.5	9,360		0.0000	1.0000	38.09
98.5	519		0.0000	1.0000	38.09
99.5	519		0.0000	1.0000	38.09
100.5	377		0.0000	1.0000	38.09
101.5	312		0.0000	1.0000	38.09
102.5	266		0.0000	1.0000	38.09
103.5	0		0.0000	1.0000	38.09
104.5	0		0.0000	1.0000	38.09
105.5	0		0.0000	1.0000	38.09
106.5	0		0.0000	1.0000	38.09
107.5					38.09

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,460,994	3,549	0.0000	1.0000	100.00
0.5	119,359,740	3,390	0.0000	1.0000	100.00
1.5	82,152,908	39,075	0.0005	0.9995	99.99
2.5	80,220,640	58,172	0.0007	0.9993	99.95
3.5	73,618,339	359,012	0.0049	0.9951	99.87
4.5	69,110,983	139,590	0.0020	0.9980	99.39
5.5	66,794,458	85,271	0.0013	0.9987	99.19
6.5	64,895,582	200,300	0.0031	0.9969	99.06
7.5	62,972,904	85,163	0.0014	0.9986	98.75
8.5	60,595,429	144,738	0.0024	0.9976	98.62
9.5	60,002,582	184,723	0.0031	0.9969	98.39
10.5	59,269,360	95,676	0.0016	0.9984	98.08
11.5	57,353,015	238,594	0.0042	0.9958	97.92
12.5	56,891,265	90,904	0.0016	0.9984	97.52
13.5	50,960,191	69,904	0.0014	0.9986	97.36
14.5	49,408,198	84,770	0.0017	0.9983	97.23
15.5	47,230,152	428,894	0.0091	0.9909	97.06
16.5	46,078,650	193,817	0.0042	0.9958	96.18
17.5	41,695,469	71,912	0.0017	0.9983	95.77
18.5	39,817,430	380,803	0.0096	0.9904	95.61
19.5	38,501,317	58,058	0.0015	0.9985	94.69
20.5	34,394,514	116,620	0.0034	0.9966	94.55
21.5	32,175,629	110,601	0.0034	0.9966	94.23
22.5	29,191,998	106,293	0.0036	0.9964	93.91
23.5	28,732,107	65,373	0.0023	0.9977	93.57
24.5	27,149,938	139,351	0.0051	0.9949	93.35
25.5	21,350,064	98,852	0.0046	0.9954	92.87
26.5	20,691,284	44,302	0.0021	0.9979	92.44
27.5	20,251,792	40,698	0.0020	0.9980	92.25
28.5	17,791,037	34,778	0.0020	0.9980	92.06
29.5	16,516,493	19,420	0.0012	0.9988	91.88
30.5	14,060,249	29,753	0.0021	0.9979	91.77
31.5	13,719,699	178,289	0.0130	0.9870	91.58
32.5	12,455,446	58,171	0.0047	0.9953	90.39
33.5	10,892,254	32,021	0.0029	0.9971	89.97
34.5	10,526,621	29,621	0.0028	0.9972	89.70
35.5	10,280,650	37,419	0.0036	0.9964	89.45
36.5	9,850,956	16,721	0.0017	0.9983	89.12
37.5	10,210,179	49,721	0.0049	0.9951	88.97
38.5	9,923,794	12,548	0.0013	0.9987	88.54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,811,471	21,175	0.0022	0.9978	88.43
40.5	9,663,647	29,888	0.0031	0.9969	88.24
41.5	9,480,476	10,385	0.0011	0.9989	87.96
42.5	8,898,381	12,154	0.0014	0.9986	87.87
43.5	8,689,822	8,016	0.0009	0.9991	87.75
44.5	8,635,757	34,589	0.0040	0.9960	87.67
45.5	8,272,827	40,328	0.0049	0.9951	87.31
46.5	7,684,750	13,022	0.0017	0.9983	86.89
47.5	7,548,350	1,520	0.0002	0.9998	86.74
48.5	6,320,928	3,133	0.0005	0.9995	86.72
49.5	6,207,464	2,065	0.0003	0.9997	86.68
50.5	6,174,897	4,456	0.0007	0.9993	86.65
51.5	5,753,256	5,107	0.0009	0.9991	86.59
52.5	5,699,296	5,710	0.0010	0.9990	86.51
53.5	5,663,699	16,611	0.0029	0.9971	86.43
54.5	5,627,458	428	0.0001	0.9999	86.17
55.5	5,568,879	863	0.0002	0.9998	86.17
56.5	5,410,444	3,727	0.0007	0.9993	86.15
57.5	3,843,139	95,265	0.0248	0.9752	86.09
58.5	3,736,576	5,179	0.0014	0.9986	83.96
59.5	3,721,850	8,734	0.0023	0.9977	83.84
60.5	3,546,062		0.0000	1.0000	83.65
61.5	2,882,600	18,846	0.0065	0.9935	83.65
62.5	2,673,590	2,394	0.0009	0.9991	83.10
63.5	2,620,601	320	0.0001	0.9999	83.03
64.5	2,595,232	15,600	0.0060	0.9940	83.02
65.5	2,564,507	207	0.0001	0.9999	82.52
66.5	2,532,685	188	0.0001	0.9999	82.51
67.5	1,715,759	408	0.0002	0.9998	82.50
68.5	1,382,324	6,541	0.0047	0.9953	82.48
69.5	1,329,452	1,215	0.0009	0.9991	82.09
70.5	1,308,947	5,352	0.0041	0.9959	82.02
71.5	1,285,537	5,681	0.0044	0.9956	81.68
72.5	1,209,070	9,883	0.0082	0.9918	81.32
73.5	687,765	2,283	0.0033	0.9967	80.66
74.5	684,932	522	0.0008	0.9992	80.39
75.5	675,764	27,870	0.0412	0.9588	80.33
76.5	659,411	7,789	0.0118	0.9882	77.02
77.5	648,823	1,000	0.0015	0.9985	76.11
78.5	647,284	123	0.0002	0.9998	75.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	463,812	200	0.0004	0.9996	75.97
80.5	461,775	50	0.0001	0.9999	75.94
81.5	459,513	1,401	0.0030	0.9970	75.93
82.5	449,828	480	0.0011	0.9989	75.70
83.5	377,336	5,349	0.0142	0.9858	75.62
84.5	360,170	304	0.0008	0.9992	74.55
85.5	355,808		0.0000	1.0000	74.49
86.5	356,891	7,373	0.0207	0.9793	74.49
87.5	320,200	8,071	0.0252	0.9748	72.95
88.5	313,689		0.0000	1.0000	71.11
89.5	312,949		0.0000	1.0000	71.11
90.5	312,048		0.0000	1.0000	71.11
91.5	271,802	11,745	0.0432	0.9568	71.11
92.5	228,864	189	0.0008	0.9992	68.04
93.5	178,729	1,500	0.0084	0.9916	67.98
94.5	135,161		0.0000	1.0000	67.41
95.5	135,161		0.0000	1.0000	67.41
96.5	131,348		0.0000	1.0000	67.41
97.5	131,348		0.0000	1.0000	67.41
98.5	126,683		0.0000	1.0000	67.41
99.5	124,415	268	0.0022	0.9978	67.41
100.5	121,405		0.0000	1.0000	67.26
101.5	118,675		0.0000	1.0000	67.26
102.5	95,363	561	0.0059	0.9941	67.26
103.5	94,803	2,830	0.0299	0.9701	66.87
104.5	84,483		0.0000	1.0000	64.87
105.5	84,483		0.0000	1.0000	64.87
106.5	84,483		0.0000	1.0000	64.87
107.5	81,635		0.0000	1.0000	64.87
108.5	77,043	486	0.0063	0.9937	64.87
109.5	75,557		0.0000	1.0000	64.46
110.5	73,759		0.0000	1.0000	64.46
111.5	73,496		0.0000	1.0000	64.46
112.5	66,292		0.0000	1.0000	64.46
113.5	65,815		0.0000	1.0000	64.46
114.5	65,815	2,723	0.0414	0.9586	64.46
115.5	61,599		0.0000	1.0000	61.80
116.5	61,307		0.0000	1.0000	61.80
117.5	59,282		0.0000	1.0000	61.80
118.5	59,282		0.0000	1.0000	61.80

UGI UTILITIES, INC. - GAS DIVISION

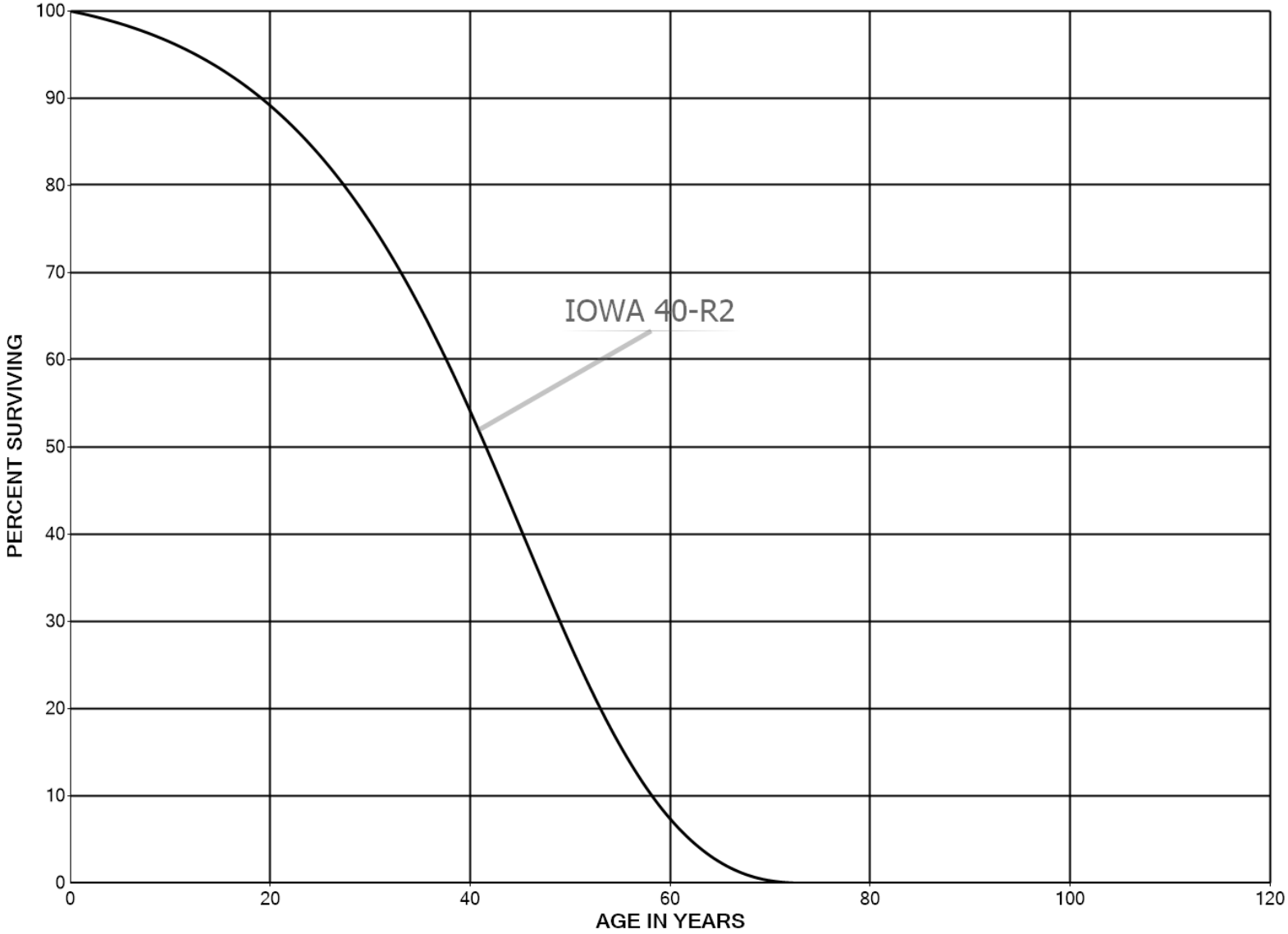
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

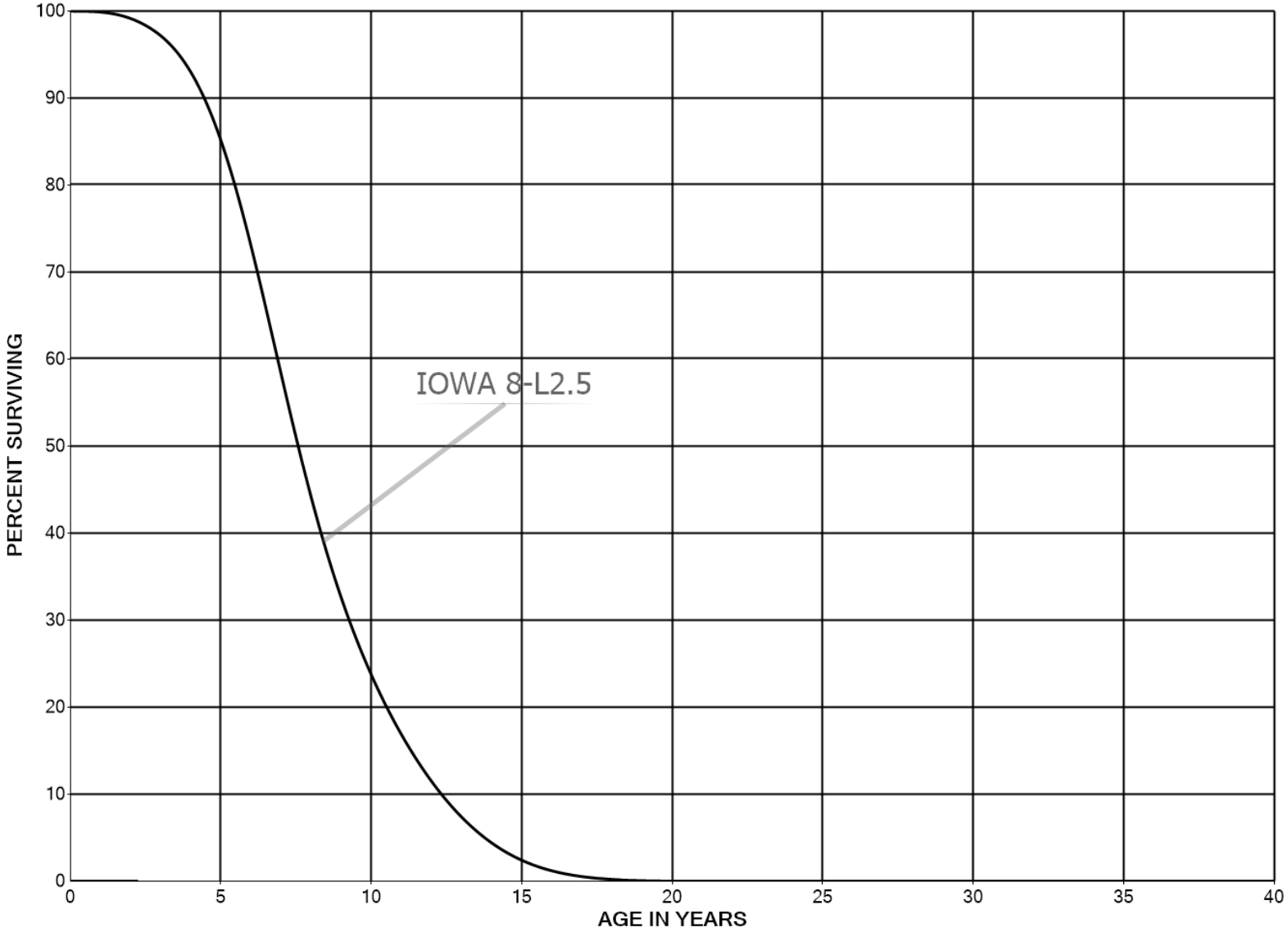
PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,282	27,529	0.4644	0.5356	61.80
120.5	31,753		0.0000	1.0000	33.10
121.5	31,753		0.0000	1.0000	33.10
122.5	31,753		0.0000	1.0000	33.10
123.5	31,753		0.0000	1.0000	33.10
124.5	31,753		0.0000	1.0000	33.10
125.5	31,753		0.0000	1.0000	33.10
126.5	30,579		0.0000	1.0000	33.10
127.5	30,579		0.0000	1.0000	33.10
128.5	30,579		0.0000	1.0000	33.10
129.5	30,579		0.0000	1.0000	33.10
130.5	30,579	3,862	0.1263	0.8737	33.10
131.5	26,717		0.0000	1.0000	28.92
132.5	26,717		0.0000	1.0000	28.92
133.5	26,502		0.0000	1.0000	28.92
134.5	26,185		0.0000	1.0000	28.92
135.5	26,185		0.0000	1.0000	28.92
136.5	26,185		0.0000	1.0000	28.92
137.5	26,185		0.0000	1.0000	28.92
138.5	26,185	8,345	0.3187	0.6813	28.92
139.5	17,841		0.0000	1.0000	19.70
140.5	17,841		0.0000	1.0000	19.70
141.5	17,841		0.0000	1.0000	19.70
142.5	17,841		0.0000	1.0000	19.70
143.5	12,720		0.0000	1.0000	19.70
144.5	12,720		0.0000	1.0000	19.70
145.5	12,720		0.0000	1.0000	19.70
146.5	2,385		0.0000	1.0000	19.70
147.5	2,385		0.0000	1.0000	19.70
148.5	2,385		0.0000	1.0000	19.70
149.5	2,385		0.0000	1.0000	19.70
150.5	2,385		0.0000	1.0000	19.70
151.5					19.70

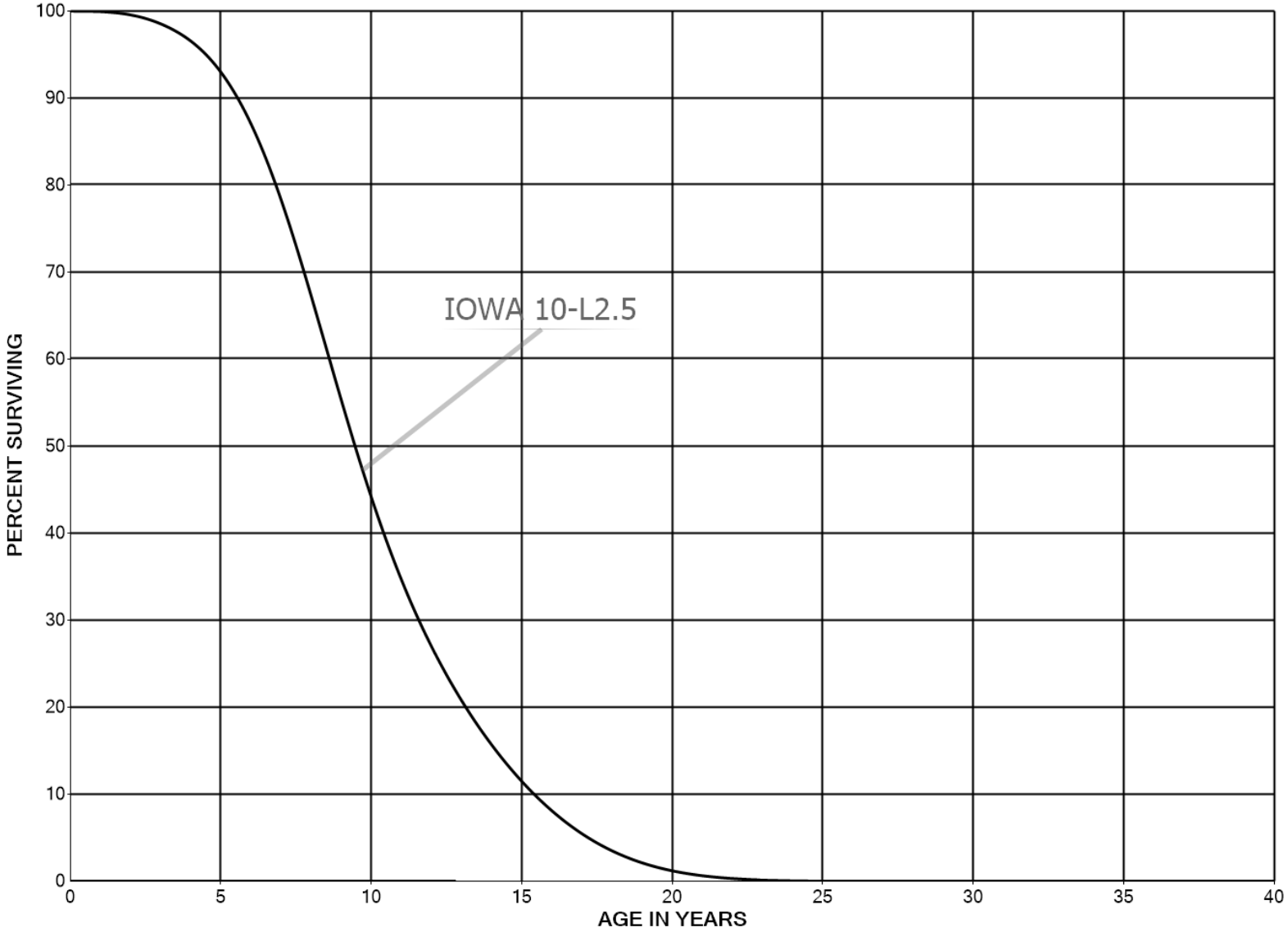
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES
SMOOTH SURVIVOR CURVE



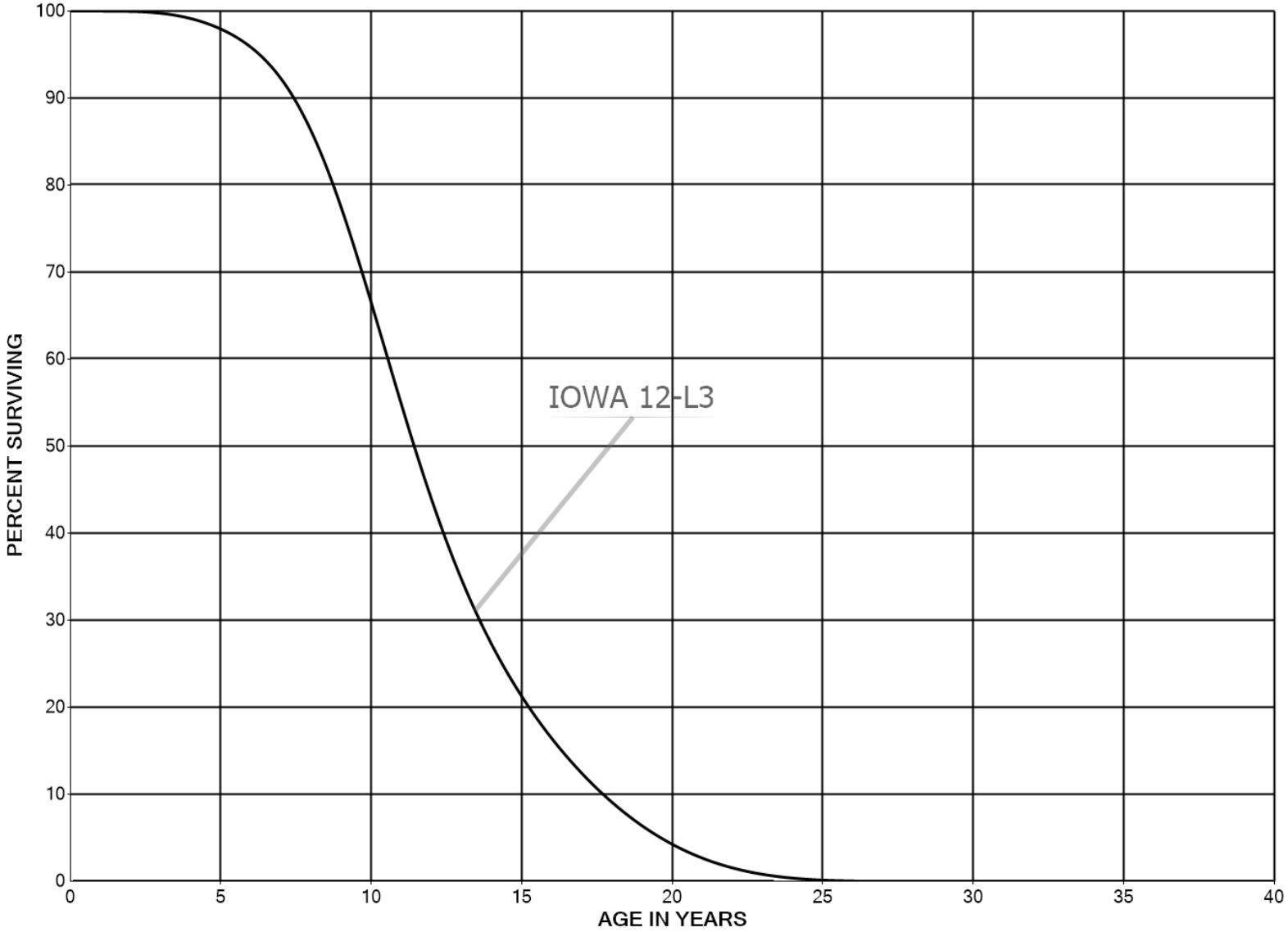
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S
SMOOTH SURVIVOR CURVE



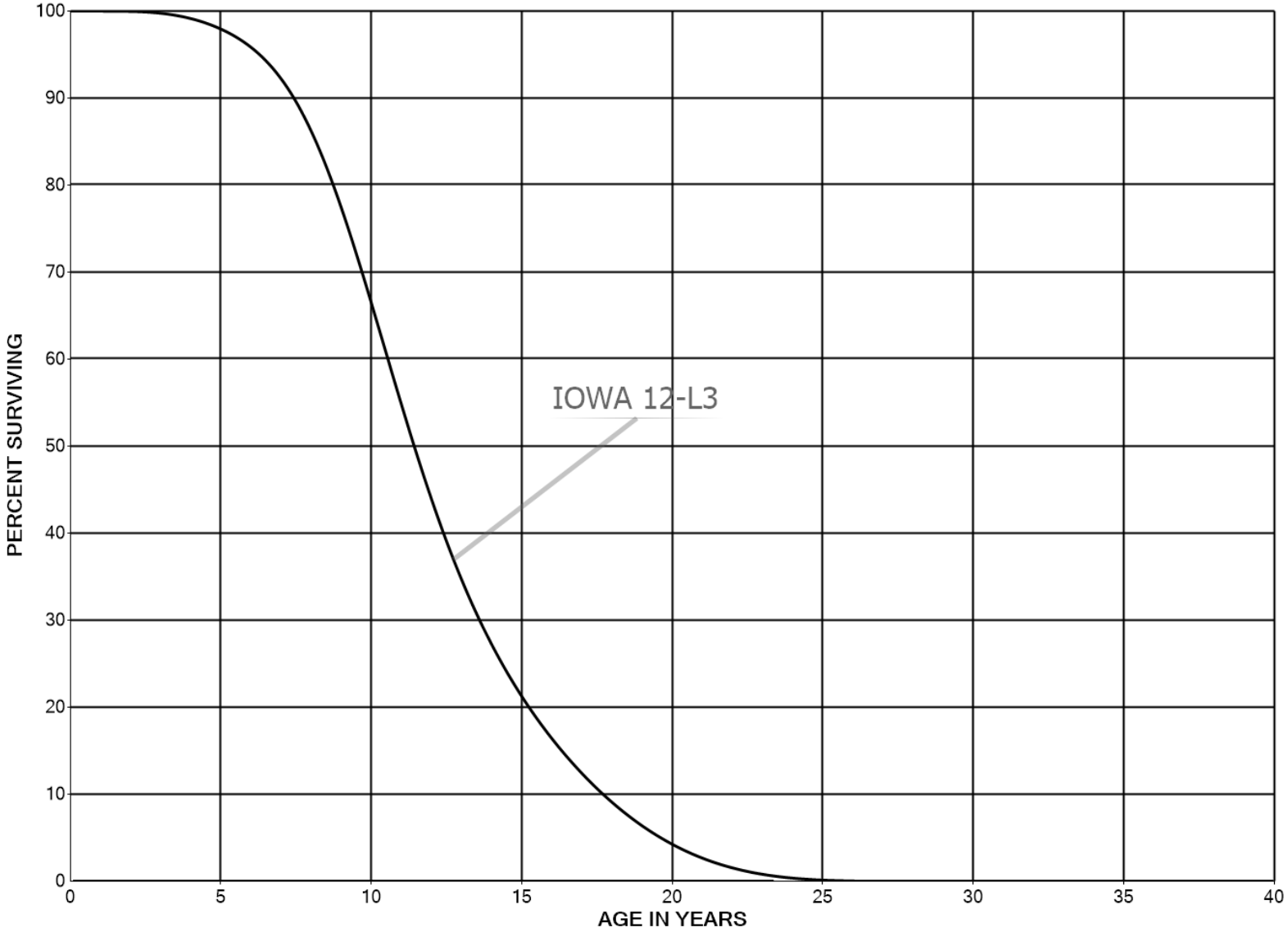
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS
SMOOTH SURVIVOR CURVE



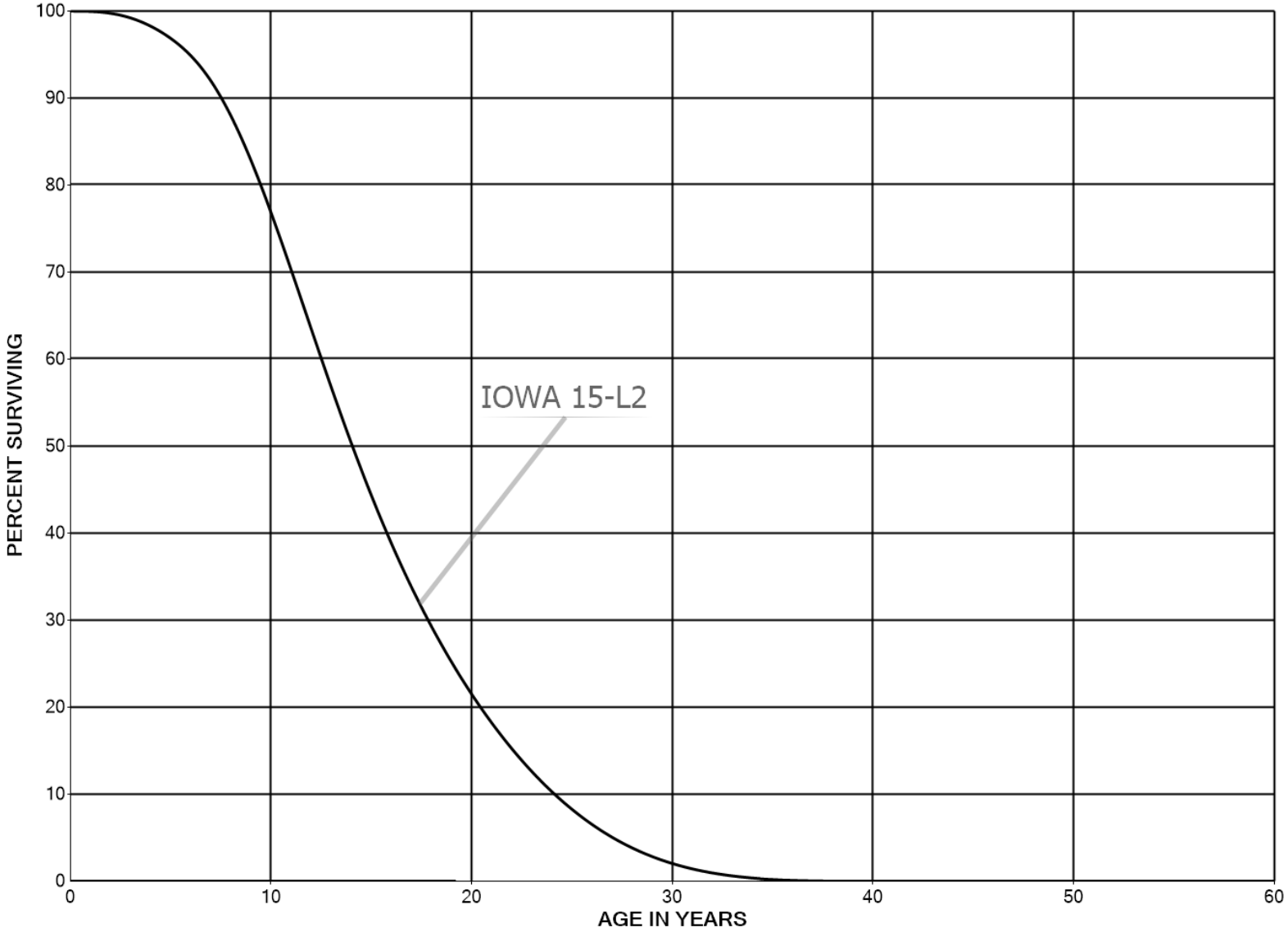
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES
SMOOTH SURVIVOR CURVE



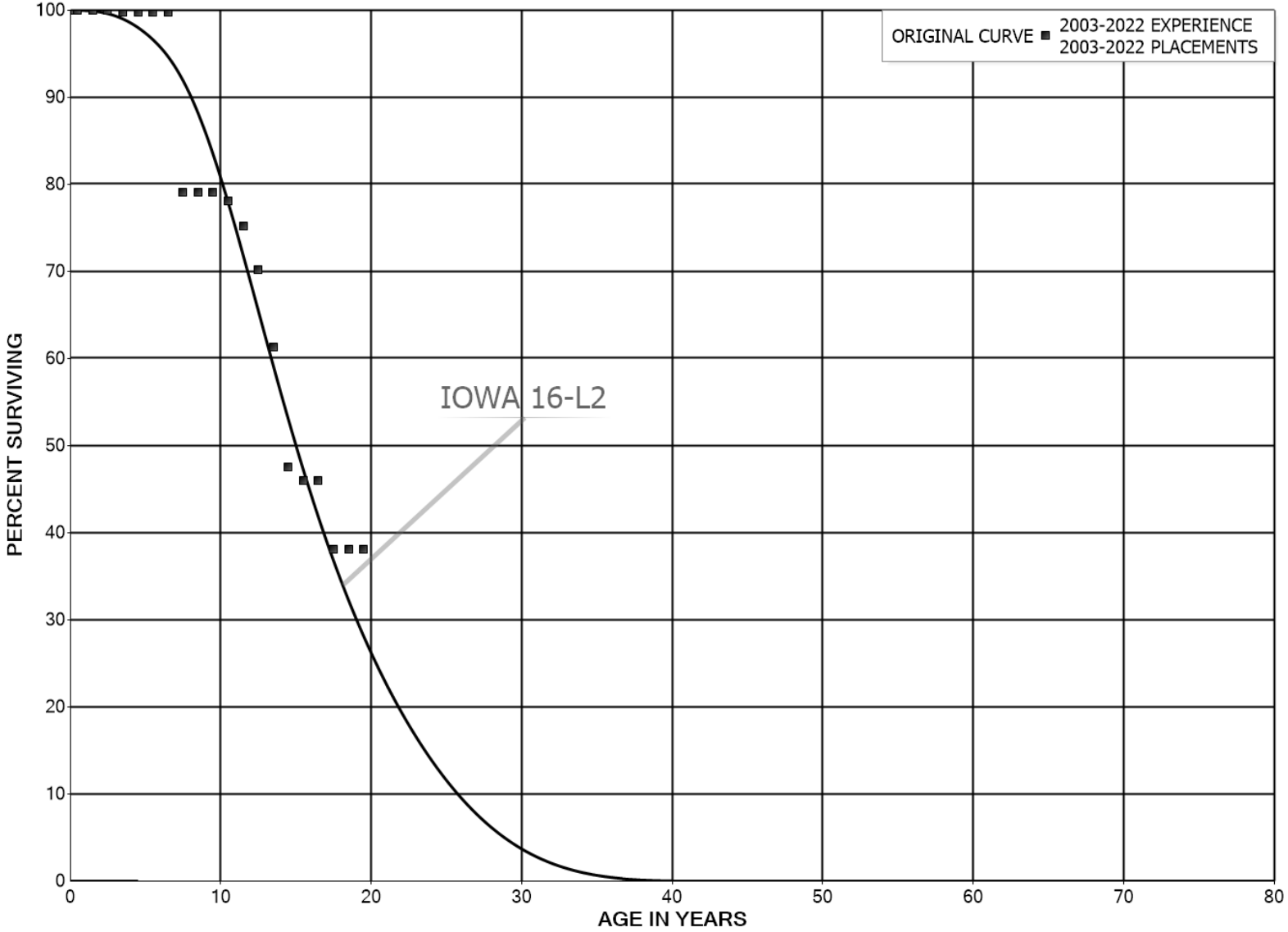
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2022 EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,846,551		0.0000	1.0000	100.00
0.5	6,692,710		0.0000	1.0000	100.00
1.5	6,132,231		0.0000	1.0000	100.00
2.5	4,159,706	11,613	0.0028	0.9972	100.00
3.5	3,800,459		0.0000	1.0000	99.72
4.5	2,164,666		0.0000	1.0000	99.72
5.5	2,164,666		0.0000	1.0000	99.72
6.5	2,164,666	447,519	0.2067	0.7933	99.72
7.5	1,717,147		0.0000	1.0000	79.10
8.5	1,717,147		0.0000	1.0000	79.10
9.5	1,701,773	22,169	0.0130	0.9870	79.10
10.5	1,679,604	63,275	0.0377	0.9623	78.07
11.5	1,616,328	106,351	0.0658	0.9342	75.13
12.5	1,497,888	189,007	0.1262	0.8738	70.19
13.5	1,127,075	253,560	0.2250	0.7750	61.33
14.5	838,440	28,508	0.0340	0.9660	47.53
15.5	758,631		0.0000	1.0000	45.92
16.5	697,175	119,512	0.1714	0.8286	45.92
17.5	482,513		0.0000	1.0000	38.05
18.5	154,097		0.0000	1.0000	38.05
19.5					38.05

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1900	71,114	71,114			0.0
1901	4,920	4,685	235	235	0.0
1902	32,146	32,068	78	313	0.0
1903	42,393	42,098	295	608	0.0
1904	13,637	12,843	794	1,402	0.0
1905	7,334	6,961	373	1,775	0.0
1906	18,263	17,473	790	2,565	0.0
1907	23,902	22,963	939	3,504	0.0
1908	33,362	31,341	2,021	5,525	0.0
1909	9,287	8,493	794	6,319	0.0
1910	22,879	21,592	1,287	7,606	0.0
1911	36,805	34,245	2,560	10,166	0.0
1912	24,366	22,481	1,885	12,051	0.0
1913	25,051	22,321	2,730	14,781	0.0
1914	60,616	53,701	6,915	21,696	0.0
1915	32,913	29,228	3,685	25,381	0.0
1916	22,274	19,585	2,689	28,070	0.0
1917	11,501	10,963	538	28,608	0.0
1918	10,458	9,880	578	29,186	0.0
1919	14,496	13,738	758	29,944	0.0
1920	15,269	14,476	793	30,737	0.0
1921	65,394	60,391	5,003	35,740	0.0
1922	78,978	74,235	4,743	40,483	0.0
1923	66,295	60,115	6,180	46,663	0.0
1924	276,812	251,627	25,185	71,848	0.0
1925	80,955	73,706	7,249	79,097	0.0
1926	359,637	316,707	42,930	122,027	0.0
1927	109,091	102,037	7,054	129,081	0.0
1928	248,214	229,200	19,014	148,095	0.0
1929	187,494	167,311	20,183	168,278	0.0
1930	387,638	330,336	57,302	225,580	0.0
1931	411,490	358,316	53,174	278,754	0.0
1932	198,577	191,883	6,694	285,448	0.0
1933	28,362	25,747	2,615	288,063	0.0
1934	24,652	22,666	1,986	290,049	0.0
1935	17,598	15,979	1,619	291,668	0.0
1936	45,134	41,591	3,543	295,211	0.0
1937	25,746	23,286	2,460	297,671	0.0
1938	16,600	14,800	1,800	299,471	0.0
1939	38,107	34,329	3,778	303,249	0.0
1940	55,611	50,362	5,249	308,498	0.0
1941	90,710	81,000	9,710	318,208	0.0
1942	38,071	32,059	6,012	324,220	0.0
1943	21,704	20,531	1,173	325,393	0.0
1944	19,400	17,311	2,089	327,482	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1945	28,676	26,257	2,419	329,901	0.0
1946	470,794	376,527	94,267	424,168	0.0
1947	138,510	119,585	18,925	443,093	0.0
1948	272,474	239,214	33,260	476,353	0.0
1949	463,524	412,525	50,999	527,352	0.0
1950	2,029,179	1,601,262	427,917	955,269	0.0
1951	760,841	642,727	118,114	1,073,383	0.0
1952	2,443,863	2,139,772	304,091	1,377,474	0.0
1953	1,463,550	1,161,736	301,814	1,679,288	0.0
1954	2,643,958	2,123,036	520,922	2,200,210	0.0
1955	2,317,292	1,887,820	429,472	2,629,682	0.1
1956	4,265,424	3,412,863	852,561	3,482,243	0.1
1957	3,808,587	2,865,490	943,097	4,425,340	0.1
1958	3,777,558	2,757,621	1,019,937	5,445,277	0.1
1959	3,960,625	2,977,199	983,426	6,428,703	0.1
1960	4,934,020	3,669,694	1,264,326	7,693,029	0.2
1961	4,275,807	3,206,044	1,069,763	8,762,792	0.2
1962	4,151,956	3,059,910	1,092,046	9,854,838	0.2
1963	5,537,723	3,975,076	1,562,647	11,417,485	0.3
1964	7,065,342	5,040,597	2,024,745	13,442,230	0.3
1965	7,671,680	5,526,789	2,144,891	15,587,121	0.4
1966	8,527,501	6,171,834	2,355,667	17,942,788	0.4
1967	7,965,415	5,632,509	2,332,906	20,275,694	0.5
1968	10,357,531	7,244,528	3,113,003	23,388,697	0.5
1969	11,051,639	7,701,862	3,349,777	26,738,474	0.6
1970	10,144,673	7,095,158	3,049,515	29,787,989	0.7
1971	9,248,166	6,413,302	2,834,864	32,622,853	0.7
1972	10,711,354	7,277,419	3,433,935	36,056,788	0.8
1973	8,840,403	6,067,017	2,773,386	38,830,174	0.9
1974	10,299,090	7,309,905	2,989,185	41,819,359	0.9
1975	8,299,219	5,631,113	2,668,106	44,487,465	1.0
1976	7,991,754	5,483,417	2,508,337	46,995,802	1.1
1977	10,108,475	6,752,622	3,355,853	50,351,655	1.1
1978	9,725,518	6,321,316	3,404,202	53,755,857	1.2
1979	14,704,704	9,382,245	5,322,459	59,078,316	1.3
1980	24,712,267	15,795,511	8,916,756	67,995,072	1.5
1981	25,511,249	16,162,075	9,349,174	77,344,246	1.8
1982	25,078,451	16,542,212	8,536,239	85,880,485	1.9
1983	13,073,780	8,946,738	4,127,042	90,007,527	2.0
1984	17,741,579	11,889,592	5,851,987	95,859,514	2.2
1985	21,455,778	14,293,333	7,162,445	103,021,959	2.3
1986	26,157,625	16,874,650	9,282,975	112,304,934	2.5
1987	29,136,673	18,670,736	10,465,937	122,770,871	2.8
1988	41,599,787	25,795,500	15,804,287	138,575,158	3.1
1989	44,676,695	27,484,447	17,192,248	155,767,406	3.5

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	48,364,281	29,420,915	18,943,366	174,710,772	4.0
1991	39,344,774	23,685,733	15,659,041	190,369,813	4.3
1992	42,203,089	25,454,262	16,748,827	207,118,640	4.7
1993	32,404,273	19,431,679	12,972,594	220,091,234	5.0
1994	49,444,996	28,934,436	20,510,560	240,601,794	5.5
1995	57,730,206	31,276,972	26,453,234	267,055,028	6.1
1996	61,193,392	32,219,847	28,973,545	296,028,573	6.7
1997	74,640,299	39,123,994	35,516,305	331,544,878	7.5
1998	58,246,789	29,958,729	28,288,060	359,832,938	8.2
1999	44,610,162	22,524,848	22,085,314	381,918,252	8.7
2000	61,432,849	29,616,524	31,816,325	413,734,577	9.4
2001	56,783,065	26,805,460	29,977,605	443,712,182	10.1
2002	55,899,582	26,746,183	29,153,399	472,865,581	10.7
2003	56,219,734	25,189,948	31,029,786	503,895,367	11.4
2004	73,075,292	32,840,715	40,234,577	544,129,944	12.4
2005	65,033,987	26,979,827	38,054,160	582,184,104	13.2
2006	63,325,543	26,196,853	37,128,690	619,312,794	14.1
2007	65,265,282	27,282,776	37,982,506	657,295,300	14.9
2008	67,115,065	26,528,477	40,586,588	697,881,888	15.8
2009	65,679,627	24,165,652	41,513,975	739,395,863	16.8
2010	58,425,742	20,215,339	38,210,403	777,606,266	17.7
2011	86,462,787	28,603,575	57,859,212	835,465,478	19.0
2012	107,154,401	33,393,952	73,760,449	909,225,927	20.6
2013	122,023,218	35,085,904	86,937,314	996,163,241	22.6
2014	155,872,502	41,787,622	114,084,880	1,110,248,121	25.2
2015	180,057,164	44,134,328	135,922,836	1,246,170,957	28.3
2016	199,364,484	44,737,662	154,626,822	1,400,797,779	31.8
2017	202,492,677	41,530,772	160,961,905	1,561,759,684	35.5
2018	290,308,052	54,142,607	236,165,445	1,797,925,129	40.8
2019	264,907,800	48,037,422	216,870,378	2,014,795,507	45.7
2020	268,713,967	46,440,940	222,273,027	2,237,068,534	50.8
2021	353,093,139	47,474,263	305,618,876	2,542,687,410	57.7
2022	414,890,063	48,587,692	366,302,371	2,908,989,781	66.0
2023	481,690,495	52,394,839	429,295,656	3,338,285,437	75.8
2024	339,686,046	23,661,220	316,024,826	3,654,310,263	83.0
2025	340,749,674	15,116,943	325,632,731	3,979,942,994	90.4
2026	431,487,531	6,832,898	424,654,633	4,404,597,627	100.0
TOTAL	5,908,417,994	1,503,820,367	4,404,597,627		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2019	33,513,297	7,271,585	26,241,712	26,241,712	51.0
2020	1,957,793	356,188	1,601,605	27,843,317	54.1
2021	658,288	104,441	553,847	28,397,164	55.2
2022	4,218,639	706,437	3,512,202	31,909,366	62.0
2023	11,849,883	1,218,558	10,631,325	42,540,691	82.7
2024	8,704,747	676,712	8,028,035	50,568,726	98.3
2025	532,025	36,850	495,175	51,063,901	99.2
2026	404,752	8,398	396,354	51,460,255	100.0
TOTAL	61,839,424	10,379,169	51,460,255		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	1,993,990	1,373,263	620,727	620,727	0.4
2017	77,995,129	49,268,971	28,726,158	29,346,885	20.4
2018	1,514,039	1,237,504	276,535	29,623,420	20.6
2019	62,845,437	33,176,097	29,669,340	59,292,760	41.2
2020	12,398,870	8,063,834	4,335,036	63,627,796	44.2
2021	14,497,517	6,648,707	7,848,810	71,476,606	49.7
2022	12,009,214	6,173,616	5,835,598	77,312,204	53.7
2023	11,916,735	5,359,252	6,557,483	83,869,687	58.3
2024	10,696,947	4,070,194	6,626,753	90,496,440	62.9
2025	9,424,412	2,083,665	7,340,747	97,837,187	68.0
2026	48,545,652	2,428,659	46,116,993	143,954,180	100.0
TOTAL	263,837,942	119,883,762	143,954,180		

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, 2026

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	6,347	6,472			
1929	1,806.23	1,754	1,803	3	2.01	1
1930	2,041.31	1,976	2,031	10	2.23	4
1931	27,123.22	26,166	26,895	229	2.47	93
1932	2,640.53	2,539	2,610	31	2.70	11
1933	538.99	516	530	9	2.95	3
1934	812.94	776	798	15	3.20	5
1935	12.64	12	12			
1937	203.24	192	197	6	3.96	2
1938	375.47	353	363	13	4.22	3
1939	962.92	901	926	37	4.49	8
1940	6,450.60	6,013	6,180	270	4.75	57
1941	592.71	550	565	27	5.02	5
1942	337.44	312	321	17	5.30	3
1943	60.01	55	57	3	5.58	1
1944	422.25	387	398	24	5.86	4
1945	631.09	576	592	39	6.15	6
1946	3,351.10	3,043	3,128	223	6.44	35
1947	2,508.33	2,266	2,329	179	6.75	27
1948	4,635.54	4,167	4,283	353	7.07	50
1949	1,157.34	1,035	1,064	94	7.39	13
1950	190.65	170	175	16	7.73	2
1951	4,042.41	3,575	3,675	368	8.09	45
1952	198.20	174	179	19	8.46	2
1953	5,400.53	4,718	4,849	551	8.85	62
1954	14,353.89	12,457	12,804	1,550	9.25	168
1955	8,390.67	7,230	7,431	959	9.68	99
1956	78,471.52	67,116	68,985	9,487	10.13	937
1957	2,231.51	1,894	1,947	285	10.60	27
1958	3,854.85	3,244	3,334	521	11.10	47
1959	3,405.26	2,840	2,919	486	11.61	42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	9,254	9,512	1,686	12.15	139
1961	2,660.99	2,177	2,238	423	12.72	33
1962	3,222.41	2,610	2,683	540	13.30	41
1963	3,157.03	2,530	2,600	557	13.91	40
1964	5,365.41	4,251	4,369	996	14.54	69
1965	6,572.95	5,148	5,291	1,282	15.18	84
1966	36,334.10	28,118	28,901	7,433	15.83	470
1967	22,318.73	17,058	17,533	4,786	16.50	290
1968	3,796.90	2,865	2,945	852	17.18	50
1969	12,470.57	9,287	9,546	2,925	17.87	164
1970	18,015.96	13,237	13,606	4,410	18.57	237
1971	1,199.64	869	893	306	19.28	16
1972	11,935.28	8,525	8,762	3,173	20.00	159
1973	5,080.37	3,577	3,677	1,404	20.72	68
1974	8,346.12	5,787	5,948	2,398	21.46	112
1975	11,480.98	7,838	8,056	3,425	22.21	154
1976	7,995.15	5,370	5,520	2,476	22.98	108
1977	11,905.30	7,866	8,085	3,820	23.75	161
1978	12,918.41	8,391	8,625	4,294	24.53	175
1979	7,570.24	4,832	4,967	2,604	25.32	103
1980	4,856.13	3,043	3,128	1,728	26.13	66
1981	73,749.17	45,366	46,629	27,120	26.94	1,007
1982	10,050.64	6,360	6,537	3,514	25.68	137
1983	9,041.47	5,631	5,788	3,254	26.19	124
1984	15,250.78	9,279	9,537	5,713	27.19	210
1985	26,754.50	16,002	16,448	10,307	27.72	372
1986	14,112.19	8,236	8,465	5,647	28.72	197
1987	3,342.10	1,902	1,955	1,387	29.72	47
1988	11,301.63	6,311	6,487	4,815	30.25	159
1989	1,090.00	593	610	480	31.25	15
1990	8,000.14	4,263	4,382	3,618	31.78	114
1991	117,309.04	60,790	62,482	54,827	32.78	1,673
1992	25,030.74	12,603	12,954	12,077	33.78	358
1993	12,460.42	6,132	6,303	6,158	34.32	179
1994	6,889.97	3,289	3,381	3,509	35.32	99
1995	12,673.77	5,862	6,025	6,649	36.32	183
1996	12,902.15	5,815	5,977	6,925	36.87	188
1997	66,170.17	28,837	29,640	36,530	37.87	965
1998	16,023.55	6,744	6,932	9,092	38.87	234
1999	3,898.06	1,583	1,627	2,271	39.87	57
2000	5,089.04	1,990	2,045	3,044	40.87	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, 2026

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	1,007	1,035	1,624	41.41	39
2002	551.45	201	207	345	42.41	8
2003	1,306.89	456	469	838	43.41	19
2004	373.65	125	128	245	44.41	6
2007	10,611.38	3,085	3,171	7,440	46.97	158
2024	114.45	4	4	110	63.29	2
	868,159.56	567,780	583,277	284,883		11,125

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 1.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
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	2,249	2,250			
1967	9,977.71	9,861	9,978			
1968	2,151.32	2,103	2,151			
1969	544.69	526	545			
1970	40.03	38	40			
1971	1,214.19	1,146	1,214			
1973	700.59	647	701			
1974	4,750.87	4,342	4,751			
1977	193.66	171	194			
1978	2,207.46	1,928	2,207			
1979	2,203.60	1,901	2,204			
1983	5,281.99	4,729	5,282			
1984	369.17	326	369			
1985	9,821.44	8,589	9,821			
1986	241.46	209	241			
1987	1,014.54	872	1,015			
1988	31,015.80	26,339	31,016			
1989	44,844.88	37,584	44,845			
1994	601.90	470	602			
1996	1,215.58	919	1,216			
1998	1,575.63	1,148	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, 2026

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	1,112	1,760			
2019	11,416.29	3,297	6,257	5,160	18.47	279
2020	138.01	36	68	70	18.69	4
	162,216.47	137,226	156,987	5,229		283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 0.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	67,852	71,114			
1902	24,056.23	22,780	24,056			
1903	33,197.34	31,316	33,197			
1904	1,964.62	1,846	1,965			
1906	2,420.69	2,259	2,421			
1907	8,730.25	8,121	8,730			
1910	749.15	690	749			
1913	1,738.46	1,586	1,738			
1915	63.32	57	63			
1922	35.55	31	36			
1925	1,356.81	1,189	1,357			
1926	46,464.38	40,560	46,464			
1927	2,171.63	1,888	2,172			
1928	180.25	156	180			
1929	27,529.19	23,756	27,529			
1930	2,522.76	2,168	2,523			
1931	296.56	254	297			
1932	122,819.26	104,691	122,819			
1933	4,897.35	4,156	4,897			
1934	10,855.44	9,172	10,855			
1935	1,410.95	1,187	1,411			
1936	16,622.35	13,916	16,622			
1937	2,388.88	1,990	2,389			
1938	2,797.65	2,319	2,798			
1939	797.65	658	798			
1940	11,364.66	9,322	11,365			
1941	11,633.51	9,490	11,634			
1942	1,215.69	986	1,213	3	14.17	
1943	5,838.88	4,708	5,791	47	14.53	3
1944	48.34	39	48			
1945	1,498.10	1,193	1,468	31	15.28	2
1946	4,905.03	3,880	4,773	132	15.67	8
1947	24,941.60	19,594	24,103	838	16.08	52
1948	98,837.20	77,106	94,851	3,987	16.49	242
1949	28,199.11	21,837	26,862	1,337	16.92	79
1950	2,735.68	2,102	2,586	150	17.36	9
1951	202,177.37	154,166	189,645	12,533	17.81	704
1952	22,207.66	16,798	20,664	1,544	18.27	85
1953	200,020.82	150,042	184,571	15,449	18.74	824
1954	797,823.90	593,262	729,791	68,033	19.23	3,538
1955	81,749.31	60,255	74,122	7,628	19.72	387

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,076,258	1,323,939	149,842	20.23	7,407
1957	311,182.44	225,088	276,888	34,294	20.75	1,653
1958	299,804.72	214,741	264,160	35,645	21.28	1,675
1959	613,382.04	434,931	535,023	78,359	21.82	3,591
1960	674,919.59	473,524	582,497	92,423	22.38	4,130
1961	47,891.52	33,243	40,893	6,998	22.94	305
1962	190,718.09	130,934	161,066	29,652	23.51	1,261
1963	122,060.87	82,839	101,903	20,158	24.10	836
1964	290,969.66	195,182	240,100	50,870	24.69	2,060
1965	701,420.51	464,902	571,891	129,530	25.29	5,122
1966	742,304.44	485,861	597,673	144,631	25.91	5,582
1967	215,827.53	139,483	171,583	44,245	26.53	1,668
1968	370,389.64	236,260	290,631	79,759	27.16	2,937
1969	640,487.71	403,078	495,839	144,649	27.80	5,203
1970	874,219.01	542,602	667,472	206,747	28.45	7,267
1971	453,818.02	277,678	341,581	112,237	29.11	3,856
1972	966,536.05	582,754	716,864	249,672	29.78	8,384
1973	372,161.96	221,064	271,938	100,224	30.45	3,291
1974	485,847.07	284,123	349,509	136,338	31.14	4,378
1975	297,092.08	171,006	210,360	86,732	31.83	2,725
1976	137,471.87	77,864	95,783	41,689	32.52	1,282
1977	134,299.99	74,796	92,009	42,291	33.23	1,273
1978	287,058.05	157,156	193,323	93,735	33.94	2,762
1979	501,981.46	270,001	332,137	169,845	34.66	4,900
1980	243,613.68	128,660	158,269	85,345	35.39	2,412
1981	283,711.51	147,039	180,877	102,834	36.13	2,846
1982	319,398.12	183,718	225,997	93,401	32.68	2,858
1983	524,887.81	297,401	365,842	159,045	33.08	4,808
1984	749,802.45	418,165	514,398	235,404	33.51	7,025
1985	455,843.70	248,207	305,327	150,516	34.51	4,362
1986	565,064.08	302,479	372,089	192,975	34.94	5,523
1987	414,536.27	218,046	268,225	146,311	35.37	4,137
1988	491,903.15	252,150	310,178	181,725	36.37	4,997
1989	207,476.32	104,340	128,352	79,124	36.82	2,149
1990	360,151.18	177,555	218,416	141,735	37.28	3,802
1991	2,298,208.76	1,101,761	1,355,311	942,897	38.28	24,632
1992	1,177,930.89	552,685	679,876	498,055	38.74	12,856
1993	1,136,543.85	521,446	641,447	495,096	39.22	12,624
1994	971,986.45	432,534	532,074	439,913	40.22	10,938
1995	571,362.11	248,200	305,319	266,043	40.69	6,538
1996	804,324.21	340,631	419,021	385,303	41.18	9,357

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1997	1,997,584.37	818,011	1,006,262	991,323	42.18	23,502
1998	1,718,962.57	684,663	842,226	876,737	42.67	20,547
1999	1,080,765.90	418,256	514,510	566,256	43.17	13,117
2000	2,093,639.95	785,952	966,825	1,126,815	43.68	25,797
2001	940,486.78	339,610	417,765	522,722	44.68	11,699
2002	1,450,386.34	506,475	623,031	827,355	45.19	18,308
2003	537,154.95	181,075	222,746	314,409	45.72	6,877
2004	239,158.46	77,153	94,908	144,250	46.72	3,088
2005	237,738.75	73,747	90,719	147,020	47.25	3,112
2006	169,927.36	50,587	62,229	107,699	47.78	2,254
2007	509,991.81	145,297	178,734	331,257	48.32	6,855
2008	103,422.99	28,317	34,834	68,589	49.07	1,398
2009	74,105.67	19,327	23,775	50,331	49.61	1,015
2010	158,384.81	39,200	48,221	110,164	50.17	2,196
2011	140,623.77	32,906	40,479	100,145	50.73	1,974
2012	2,357,530.59	516,299	635,116	1,722,415	51.72	33,303
2013	41,989.81	8,616	10,599	31,391	52.29	600
2024	307,730.46	12,925	15,899	291,831	57.02	5,118
2025	643,848.72	16,611	20,434	623,415	56.64	11,007
	39,468,181.38	19,154,790	23,526,057	15,942,124		403,112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.5 1.02

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, 2026

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	128	130			
1939	199.99	196	200			
1940	188.95	184	189			
1942	115.52	111	116			
1943	207.70	199	208			
1944	83.77	80	84			
1945	174.42	165	174			
1946	163.63	154	164			
1947	277.29	260	277			
1948	89.09	83	89			
1950	7.97	7	8			
1952	18.79	17	19			
1953	5,944.35	5,406	5,944			
1954	8,508.82	7,700	8,509			
1955	7,542.08	6,789	7,542			
1956	39,702.37	35,562	39,702			
1957	13,574.54	12,095	13,575			
1958	6,469.06	5,734	6,469			
1959	9,801.88	8,640	9,802			
1960	24,067.26	21,100	24,067			
1961	5,498.45	4,793	5,492	7	6.29	1
1962	12,455.03	10,793	12,367	88	6.54	13
1963	5,203.12	4,482	5,136	68	6.79	10
1964	19,172.75	16,414	18,807	365	7.05	52
1965	16,408.17	13,957	15,992	416	7.32	57
1966	43,116.46	36,429	41,741	1,375	7.60	181
1967	18,626.28	15,627	17,906	721	7.89	91
1968	18,055.59	15,038	17,231	825	8.19	101
1969	32,278.33	26,673	30,562	1,716	8.51	202
1970	15,250.12	12,499	14,322	929	8.84	105
1971	26,308.31	21,379	24,496	1,812	9.18	197
1972	26,694.33	21,497	24,632	2,063	9.54	216
1973	12,036.90	9,600	11,000	1,037	9.92	105
1974	18,632.52	14,712	16,857	1,775	10.31	172
1975	30,467.80	23,802	27,273	3,195	10.72	298
1976	138,678.97	107,123	122,743	15,935	11.15	1,429
1977	14,832.80	11,324	12,975	1,858	11.59	160
1978	22,161.07	16,707	19,143	3,018	12.06	250

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, 2026

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						
1979	41,008.38	30,514	34,963	6,045	12.54	482
1980	13,577.55	9,964	11,417	2,161	13.04	166
1981	82,437.31	59,641	68,338	14,100	13.55	1,041
1982	156,832.69	121,451	139,161	17,672	12.89	1,371
1983	24,048.18	18,409	21,093	2,955	13.25	223
1984	50,677.87	38,328	43,917	6,761	13.61	497
1985	86,879.75	64,508	73,914	12,965	14.31	906
1986	86,985.91	63,726	73,018	13,967	14.69	951
1987	52,185.49	37,688	43,184	9,002	15.10	596
1988	411,643.09	291,279	333,753	77,890	15.81	4,927
1989	41,658.60	29,019	33,250	8,408	16.22	518
1990	297,917.74	203,031	232,637	65,281	16.94	3,854
1991	147,610.27	98,869	113,286	34,324	17.38	1,975
1992	264,883.76	173,287	198,555	66,328	18.10	3,665
1993	163,266.69	104,768	120,045	43,222	18.56	2,329
1994	349,935.44	220,074	252,165	97,771	19.03	5,138
1995	117,235.62	71,807	82,278	34,958	19.77	1,768
1996	215,121.50	128,858	147,648	67,474	20.25	3,332
1997	728,580.35	424,107	485,950	242,631	21.00	11,554
1998	560,594.04	318,305	364,720	195,874	21.50	9,110
1999	16,725.51	9,206	10,548	6,177	22.26	277
2000	174,732.10	93,569	107,213	67,519	22.77	2,965
2001	495,273.00	256,353	293,734	201,539	23.53	8,565
2002	154,135.03	77,376	88,659	65,476	24.06	2,721
2003	301,200.83	145,661	166,901	134,300	24.83	5,409
2004	59,852.58	27,963	32,041	27,812	25.37	1,096
2005	86,161.34	38,816	44,476	41,685	25.92	1,608
2006	82,235.60	35,468	40,640	41,596	26.70	1,558
2007	11,729.27	4,855	5,563	6,166	27.26	226
2008	249,781.89	99,813	114,368	135,414	27.80	4,871
2012	21,662.45	7,006	8,028	13,635	30.34	449
2013	8,571.24	2,592	2,970	5,601	31.14	180
2021	1,310.54	174	199	1,111	35.99	31
2022	23,129.77	2,540	2,910	20,219	36.48	554
	6,172,833.83	3,796,591	4,347,592	1,825,242		88,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 1.43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
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	5,474	5,572			
1983	1,354.71	1,318	1,355			
1984	2,338.50	2,243	2,339			
1985	8,363.40	7,935	8,363			
1986	1,865.01	1,756	1,865			
1987	8,236.27	7,661	8,236			
1988	56,812.32	52,154	56,812			
1989	6,202.17	5,637	6,202			
1990	81,477.96	73,249	81,478			
1991	19,398.63	17,232	19,399			
1992	11,826.34	10,369	11,826			
1993	4,988.84	4,313	4,989			
1994	24,237.82	20,714	24,238			
1995	53,971.10	45,541	53,971			
1996	2,814.71	2,333	2,815			
1997	270.53	221	271			
2000	83,012.05	64,285	79,716	3,296	7.65	431
2001	21,876.59	16,626	20,617	1,260	7.97	158
2004	19,336.59	13,768	17,073	2,264	9.00	252
2009	679,443.48	420,915	521,949	157,494	10.75	14,651
2010	158,522.71	94,686	117,414	41,109	11.12	3,697
2011	574,467.00	329,457	408,538	165,929	11.53	14,391
2012	649,682.90	357,975	443,902	205,781	11.82	17,410
2013	552,258.31	290,046	359,667	192,591	12.21	15,773
2014	229,452.61	114,726	142,264	87,188	12.50	6,975
2015	208,014.12	98,557	122,214	85,800	12.77	6,719
2022	19,067.98	4,675	5,797	13,271	13.85	958
	3,505,204.40	2,084,205	2,549,221	955,983		81,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 2.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	267	269			
1964	542.39	531	542			
1965	237.71	231	238			
1966	1,610.42	1,553	1,610			
1967	1,046.31	1,001	1,046			
1968	8,185.23	7,767	8,185			
1969	1,294.81	1,219	1,295			
1970	2,302.48	2,151	2,302			
1971	4,402.26	4,084	4,402			
1972	6,378.34	5,875	6,378			
1973	2,116.13	1,937	2,116			
1974	772.96	703	773			
1975	728.51	658	729			
1976	666.84	598	667			
1977	2,372.22	2,111	2,367	6	3.86	2
1978	395.78	349	391	5	4.10	1
1979	1,489.70	1,305	1,463	27	4.34	6
1980	1,156.83	1,005	1,127	30	4.58	7
1981	1,410.00	1,215	1,362	48	4.83	10
1982	4,310.08	3,891	4,310			
1983	3,348.16	2,998	3,348			
1984	3,634.15	3,224	3,617	17	5.37	3
1985	5,292.73	4,672	5,242	51	5.48	9
1986	1,466.52	1,281	1,437	29	5.83	5
1987	1,617.48	1,397	1,567	50	6.20	8
1988	7,215.84	6,183	6,937	279	6.39	44
1989	11,462.74	9,693	10,875	588	6.80	86
1990	14,888.28	12,414	13,928	960	7.23	133
1991	14,350.24	11,836	13,279	1,071	7.49	143
1992	10,561.54	8,573	9,618	943	7.95	119

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	7,904	8,868	1,037	8.42	123
1994	3,879.74	3,053	3,425	454	8.73	52
1995	7,818.56	6,035	6,771	1,048	9.23	114
	140,637.24	121,223	133,995	6,642		865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.7	0.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,336	1,383			
1995	24,385.78	24,005	24,386			
1996	494.25	483	494			
2015	100,388.74	57,603	62,806	37,583	8.54	4,401
	210,010.97	166,786	172,428	37,583		4,401

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 2.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	219	222			
1929	410.41	370	410			
1930	548.08	492	548			
1931	10,677.87	9,552	10,675	3	7.91	
1932	38.71	34	38	1	8.18	
1933	55.00	49	55			
1934	123.52	109	122	2	8.75	
1935	533.10	469	524	9	9.04	1
1936	100.54	88	98	2	9.34	
1937	223.29	195	218	5	9.65	1
1938	178.56	155	173	5	9.96	1
1939	285.78	247	276	10	10.28	1
1940	249.96	215	240	10	10.62	1
1941	57.82	49	55	3	10.96	
1942	19.44	17	19			
1944	36.92	31	35	2	12.05	
1945	59.80	50	56	4	12.44	
1946	160.11	133	149	11	12.84	1
1947	235.63	194	217	19	13.25	1
1948	51.03	42	47	4	13.67	
1949	2,077.70	1,687	1,885	192	14.11	14
1950	1,726.56	1,392	1,556	171	14.55	12
1951	360.18	288	322	38	15.01	3
1952	287.05	228	255	32	15.49	2
1953	1,145.40	902	1,008	137	15.97	9
1954	877.98	685	766	112	16.47	7
1955	3,133.21	2,424	2,709	424	16.98	25
1956	1,794.30	1,375	1,537	258	17.51	15
1957	5,277.55	4,008	4,479	798	18.04	44
1958	1,136.57	855	956	181	18.59	10
1959	1,431.64	1,066	1,191	240	19.15	13
1960	1,139.60	840	939	201	19.72	10
1961	1,739.80	1,269	1,418	322	20.31	16
1962	534.64	386	431	103	20.91	5
1963	1,024.78	731	817	208	21.51	10
1964	2,424.42	1,709	1,910	514	22.13	23
1965	1,904.74	1,327	1,483	422	22.76	19
1966	14,200.26	9,770	10,919	3,281	23.40	140
1967	36,083.66	24,513	27,396	8,688	24.05	361
1968	18,362.30	12,312	13,760	4,602	24.71	186

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1969	11,282.03	7,464	8,342	2,940	25.38	116
1970	6,080.40	3,968	4,435	1,646	26.06	63
1971	15,534.05	9,994	11,169	4,365	26.75	163
1972	18,498.57	11,728	13,107	5,391	27.45	196
1973	38,364.70	23,960	26,778	11,587	28.16	411
1974	49,272.90	30,299	33,862	15,411	28.88	534
1975	37,863.68	22,920	25,615	12,248	29.60	414
1976	13,898.67	8,278	9,251	4,647	30.33	153
1977	19,181.60	11,233	12,554	6,628	31.08	213
1978	24,833.70	14,298	15,979	8,854	31.82	278
1979	27,735.34	15,687	17,532	10,204	32.58	313
1980	38,526.40	21,395	23,911	14,615	33.35	438
1981	41,644.61	22,699	25,368	16,276	34.12	477
1982	29,660.39	17,325	19,362	10,298	31.51	327
1983	47,020.30	27,046	30,227	16,794	31.94	526
1984	51,245.11	29,015	32,427	18,818	32.37	581
1985	70,214.20	38,814	43,378	26,836	33.37	804
1986	74,675.20	40,579	45,351	29,324	33.82	867
1987	61,590.79	32,637	36,475	25,116	34.82	721
1988	64,488.00	33,547	37,492	26,996	35.28	765
1989	63,293.80	32,065	35,836	27,458	36.28	757
1990	76,971.45	38,224	42,719	34,252	36.74	932
1991	69,790.71	33,946	37,938	31,853	37.22	856
1992	74,877.76	35,387	39,548	35,329	38.22	924
1993	94,389.03	43,627	48,757	45,632	38.69	1,179
1994	63,758.76	28,583	31,944	31,814	39.69	802
1995	64,141.55	28,062	31,362	32,780	40.18	816
1996	101,676.17	43,060	48,124	53,552	41.18	1,300
1997	147,067.21	60,651	67,783	79,284	41.67	1,903
1998	219,807.88	87,549	97,845	121,963	42.67	2,858
1999	109,098.49	42,221	47,186	61,912	43.17	1,434
2000	148,695.59	55,434	61,953	86,743	44.17	1,964
2001	49,857.74	18,004	20,121	29,737	44.68	666
2002	51,469.65	17,850	19,949	31,521	45.68	690
2003	48,988.25	16,401	18,330	30,659	46.19	664
2004	503,472.20	161,312	180,282	323,190	47.19	6,849
2005	99,247.65	30,578	34,174	65,074	47.72	1,364
2006	21,099.30	6,195	6,924	14,176	48.72	291
2007	21,366.27	5,963	6,664	14,702	49.72	296
2008	132,857.20	35,885	40,105	92,752	49.99	1,855
2009	5,977.08	1,527	1,707	4,271	50.99	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, 2026

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	4,440	4,962	13,338	51.52	259
2011	20,776.70	4,733	5,290	15,487	52.53	295
2012	7,943.52	1,705	1,906	6,038	53.07	114
2013	93,193.26	18,620	20,810	72,384	54.07	1,339
2014	11,063.41	2,060	2,302	8,761	54.62	160
2015	2,375.70	407	455	1,921	55.61	35
2016	108,946.54	17,039	19,043	89,904	56.62	1,588
2017	88,797.46	12,654	14,142	74,655	57.17	1,306
2018	1,675.04	214	239	1,436	58.17	25
2019	189.14	21	23	166	58.73	3
	3,374,003.70	1,388,075	1,551,251	1,822,753		42,899

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.5 1.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	12,504	12,577			
1928	169.18	167	169			
1929	1,786.94	1,752	1,787			
1930	5,907.90	5,750	5,908			
1931	886.67	857	887			
1932	690.68	663	691			
1933	4,845.58	4,616	4,846			
1934	599.15	567	599			
1937	206.12	191	206			
1939	941.28	858	941			
1941	1,497.83	1,346	1,498			
1942	1,321.59	1,179	1,322			
1943	3,799.03	3,363	3,799			
1944	480.46	422	480			
1945	7,388.06	6,441	7,388			
1946	24,241.93	20,974	24,201	41	6.74	6
1947	1,212.46	1,041	1,201	11	7.08	2
1948	11,813.70	10,061	11,609	205	7.42	28
1949	155,416.10	131,296	151,498	3,918	7.76	505
1950	314,103.69	263,219	303,720	10,384	8.10	1,282
1951	117,565.93	97,721	112,757	4,809	8.44	570
1952	14,011.46	11,548	13,325	687	8.79	78
1953	64,035.02	52,329	60,381	3,654	9.14	400

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	67,059	77,377	5,370	9.48	566
1955	21,708.32	17,440	20,123	1,585	9.83	161
1956	33,265.27	26,486	30,561	2,704	10.19	265
1957	16,795.88	13,255	15,294	1,501	10.54	142
1958	16,398.95	12,824	14,797	1,602	10.90	147
1959	32,555.72	25,224	29,105	3,451	11.26	306
1960	28,812.28	22,116	25,519	3,293	11.62	283
1961	30,404.90	23,120	26,677	3,728	11.98	311
1962	27,753.65	20,898	24,113	3,640	12.35	295
1963	14,913.85	11,120	12,831	2,083	12.72	164
1964	4,880.13	3,603	4,157	723	13.09	55
1965	18,536.25	13,543	15,627	2,909	13.47	216
1966	5,038.93	3,643	4,204	835	13.85	60
1967	4,718.58	3,376	3,895	823	14.23	58
1968	4,278.86	3,028	3,494	785	14.62	54
1969	8,771.59	6,138	7,082	1,689	15.01	113
1970	5,741.53	3,972	4,583	1,158	15.41	75
1971	25,767.69	17,625	20,337	5,431	15.80	344
1973	11,871.49	7,928	9,148	2,724	16.61	164
1974	25,525.37	16,837	19,428	6,098	17.02	358
1975	87,663.74	57,087	65,871	21,793	17.44	1,250
1976	4,598.73	2,956	3,411	1,188	17.86	67
1977	8,040.17	5,099	5,884	2,157	18.29	118
1978	13,389.00	8,376	9,665	3,724	18.72	199
1979	6,024.51	3,717	4,289	1,736	19.15	91
1980	2,625.97	1,597	1,843	783	19.59	40
1981	3,896.41	2,335	2,694	1,202	20.04	60
1982	4,195.18	2,989	3,449	746	17.86	42
1984	107,312.77	74,808	86,318	20,994	18.36	1,143
1985	3,250.91	2,226	2,569	682	18.99	36
1987	11,800.00	7,873	9,084	2,716	19.58	139
1989	18,115.32	11,742	13,549	4,567	20.22	226
1993	4,421.64	2,676	3,088	1,334	21.69	62
1995	3,605.96	2,107	2,431	1,175	22.22	53
1996	28,053.64	16,038	18,506	9,548	22.66	421
1998	37,254.30	20,415	23,556	13,698	23.30	588
1999	24,770.91	13,230	15,266	9,505	23.77	400
2000	23,959.75	12,454	14,370	9,590	24.25	395
2001	34,304.98	17,410	20,089	14,216	24.50	580
2002	6,262.15	3,083	3,557	2,705	25.01	108
2003	8,507.00	4,075	4,702	3,805	25.29	150

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	6,580	7,592	6,558	25.60	256
2005	14,063.28	6,306	7,276	6,787	26.14	260
2006	17,523.06	7,594	8,762	8,761	26.48	331
2007	55,195.64	23,055	26,602	28,593	26.83	1,066
2008	20,558.92	8,330	9,612	10,947	27.16	403
2011	27,987.49	9,891	11,413	16,575	28.36	584
2013	103,921.61	32,964	38,036	65,886	29.06	2,267
2014	188,343.09	56,032	64,653	123,690	29.52	4,190
2019	56,478.77	10,844	12,513	43,966	31.56	1,393
2020	20,252.13	3,423	3,950	16,302	31.96	510
2021	3,292.94	478	552	2,741	32.38	85
2022	36,972.61	4,459	5,145	31,828	32.81	970
2024	446,028.38	30,999	35,769	410,260	33.47	12,258
2025	65,974.61	2,797	3,227	62,747	33.84	1,854
	2,781,411.12	1,526,775	1,742,066	1,039,345		39,603
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	2,678	2,693			
1930	189.29	184	189			
1933	847.72	808	848			
1936	544.45	508	544			
1938	32.84	30	33			
1952	9,309.40	7,673	9,044	265	8.79	30
1956	5,775.22	4,598	5,420	356	10.19	35
1957	65,555.21	51,736	60,981	4,574	10.54	434
1958	3,928.05	3,072	3,621	307	10.90	28
1959	1,740.26	1,348	1,589	151	11.26	13
1960	10,837.04	8,319	9,806	1,032	11.62	89
1961	15,060.14	11,452	13,498	1,562	11.98	130
1962	44,412.35	33,442	39,418	4,995	12.35	404
1963	61,579.91	45,914	54,118	7,461	12.72	587
1964	33,613.04	24,813	29,247	4,366	13.09	334
1965	24,411.66	17,835	21,022	3,390	13.47	252
1966	17,104.75	12,367	14,577	2,528	13.85	183

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	31,345	36,946	6,869	14.23	483
1968	31,758.04	22,472	26,488	5,270	14.62	360
1969	35,461.98	24,816	29,250	6,212	15.01	414
1970	109,477.63	75,737	89,271	20,207	15.41	1,311
1971	28,682.10	19,619	23,125	5,557	15.80	352
1972	14,929.02	10,089	11,892	3,037	16.21	187
1973	43,388.65	28,975	34,153	9,236	16.61	556
1974	6,679.10	4,406	5,193	1,486	17.02	87
1975	2,388.78	1,556	1,834	555	17.44	32
1976	325.75	209	246	79	17.86	4
1977	310.42	197	232	78	18.29	4
1978	5,350.19	3,347	3,945	1,405	18.72	75
1980	6,000.02	3,649	4,301	1,699	19.59	87
1981	66,216.28	39,677	46,767	19,449	20.04	971
1982	55,560.11	39,581	46,654	8,906	17.86	499
1983	28,861.79	20,348	23,984	4,878	18.10	270
1984	5,806.34	4,048	4,771	1,035	18.36	56
1985	10,388.00	7,114	8,385	2,003	18.99	105
1986	10,162.46	6,872	8,100	2,062	19.27	107
1987	21,773.61	14,527	17,123	4,651	19.58	238
1988	9,500.30	6,250	7,367	2,133	19.89	107
1989	21,764.75	14,108	16,629	5,136	20.22	254
1990	17,697.49	11,291	13,309	4,389	20.57	213
1991	2,527.62	1,586	1,869	658	20.93	31
1993	14,187.04	8,586	10,120	4,067	21.69	188
1994	31,906.90	18,934	22,317	9,590	22.10	434
1995	24,723.97	14,449	17,031	7,693	22.22	346
1996	64,217.36	36,713	43,273	20,944	22.66	924
1997	106,890.33	59,720	70,391	36,499	23.10	1,580
1998	90,466.61	49,576	58,435	32,032	23.30	1,375
1999	26,987.42	14,414	16,990	9,998	23.77	421
2000	20,094.65	10,445	12,311	7,783	24.25	321
2001	27,792.71	14,105	16,625	11,167	24.50	456
2002	74,704.50	36,777	43,349	31,356	25.01	1,254
2003	35,723.93	17,112	20,170	15,554	25.29	615
2004	12,600.58	5,859	6,906	5,695	25.60	222
2005	1,094.30	491	579	516	26.14	20
2006	2,275.29	986	1,162	1,113	26.48	42
2007	50,329.62	21,023	24,780	25,550	26.83	952
2008	4,380.00	1,775	2,092	2,288	27.16	84
2009	6,511.91	2,530	2,982	3,530	27.55	128

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	751	885	1,139	27.95	41
2014	1,151,949.73	342,705	403,944	748,006	29.52	25,339
2017	18,705.63	4,407	5,194	13,511	30.82	438
2019	630,236.94	121,005	142,628	487,609	31.56	15,450
2020	35,373.19	5,978	7,046	28,327	31.96	886
2023	6,264.54	599	706	5,559	33.13	168
2024	2,560.25	178	210	2,350	33.47	70
	3,323,085.84	1,412,338	1,663,234	1,659,852		61,076
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	12,365	12,437			
1928	813.98	804	814			
1930	35.14	34	35			
1936	535.44	499	518	18	3.39	5
1937	4,312.45	3,991	4,140	172	3.73	46
1945	11.76	10	10	1	6.41	
1947	413.05	355	368	45	7.08	6
1948	6,553.87	5,581	5,789	765	7.42	103
1949	1,401.38	1,184	1,228	173	7.76	22
1950	22,787.70	19,096	19,809	2,979	8.10	368
1952	7.75	6	6	2	8.79	
1953	1,739.58	1,422	1,475	265	9.14	29
1954	0.58			1	9.48	
1955	740.69	595	617	123	9.83	13
1956	119.40	95	99	21	10.19	2
1957	1,800.86	1,421	1,474	327	10.54	31
1959	2,182.25	1,691	1,754	428	11.26	38
1960	2,606.73	2,001	2,076	531	11.62	46
1961	2,799.92	2,129	2,208	591	11.98	49
1962	2,082.30	1,568	1,627	456	12.35	37
1963	1,506.73	1,123	1,165	342	12.72	27
1964	244.55	181	188	57	13.09	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	638	662	212	13.47	16
1966	2,877.32	2,080	2,158	720	13.85	52
1967	6,144.27	4,396	4,560	1,584	14.23	111
1968	8,237.89	5,829	6,047	2,191	14.62	150
1969	1,214.79	850	882	333	15.01	22
1970	15,096.54	10,444	10,834	4,263	15.41	277
1971	1,337.23	915	949	388	15.80	25
1972	1,686.39	1,140	1,183	504	16.21	31
1973	475.61	318	330	146	16.61	9
1974	889.29	587	609	280	17.02	16
1975	1,607.08	1,047	1,086	521	17.44	30
1977	1,491.56	946	981	510	18.29	28
1980	1,550.75	943	978	573	19.59	29
1984	1,147.18	800	830	317	18.36	17
1985	56,276.04	38,538	39,976	16,300	18.99	858
1986	5,672.61	3,836	3,979	1,693	19.27	88
1988	3,743.66	2,463	2,555	1,189	19.89	60
1989	1,743.75	1,130	1,172	572	20.22	28
1990	2,013.56	1,285	1,333	681	20.57	33
1991	2,592.31	1,626	1,687	906	20.93	43
1994	417.47	248	257	160	22.10	7
1995	815.73	477	495	321	22.22	14
1996	2,818.09	1,611	1,671	1,147	22.66	51
1997	2,053.45	1,147	1,190	864	23.10	37
2003	2,522.29	1,208	1,253	1,269	25.29	50
2004	5,228.61	2,431	2,522	2,707	25.60	106
2006	3,917.66	1,698	1,761	2,156	26.48	81
2007	1,840.52	769	798	1,043	26.83	39
2011	2,842.27	1,004	1,041	1,801	28.36	64
2012	17,220.59	5,769	5,984	11,236	28.79	390
2015	14,049.51	3,895	4,040	10,009	29.99	334
2016	24,794.44	6,377	6,615	18,179	30.32	600
2017	102,116.02	24,059	24,957	77,159	30.82	2,504
2018	150,878.25	32,318	33,524	117,354	31.18	3,764
2019	52,911.67	10,159	10,538	42,373	31.56	1,343
2020	8,613.41	1,456	1,510	7,103	31.96	222
2023	79,428.28	7,593	7,876	71,552	33.13	2,160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	20,477	21,241	273,389	33.47	8,168
2025	106,021.38	4,495	4,663	101,359	33.84	2,995
2026	758,949.48	10,929	11,337	747,613	34.10	21,924
	1,818,522.35	278,730	288,551	1,529,971		47,602
	7,923,019.31	3,217,843	3,693,851	4,229,168		148,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.5	1.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1924	95,921.36	84,347	81,946	13,976	9.05	1,544
1925	14,783.67	12,952	12,583	2,200	9.29	237
1926	272,910.74	238,232	231,449	41,462	9.53	4,351
1927	20,830.42	18,114	17,598	3,232	9.78	330
1928	105,626.94	91,501	88,896	16,731	10.03	1,668
1929	124,186.86	107,165	104,114	20,073	10.28	1,953
1930	289,559.86	248,868	241,782	47,777	10.54	4,533
1931	150,765.72	129,055	125,381	25,385	10.80	2,350
1932	15,348.93	13,083	12,711	2,638	11.07	238
1933	5,340.56	4,532	4,403	938	11.35	83
1934	9,645.67	8,150	7,918	1,728	11.63	149
1935	6,843.60	5,756	5,592	1,251	11.92	105
1936	4,264.63	3,570	3,468	796	12.21	65
1937	8,854.73	7,377	7,167	1,688	12.52	135
1938	6,347.72	5,262	5,112	1,236	12.83	96
1939	14,966.84	12,343	11,992	2,975	13.15	226
1940	14,562.94	11,946	11,606	2,957	13.48	219
1941	27,219.31	22,204	21,572	5,647	13.82	409
1942	27,329.22	22,166	21,535	5,794	14.17	409
1943	3,906.94	3,150	3,060	847	14.53	58
1944	5,235.70	4,196	4,077	1,159	14.90	78
1945	9,076.87	7,228	7,022	2,055	15.28	134
1946	336,255.11	266,001	258,428	77,828	15.67	4,967
1947	54,138.58	42,531	41,320	12,818	16.08	797
1948	101,930.43	79,519	77,255	24,675	16.49	1,496
1949	117,850.81	91,264	88,666	29,185	16.92	1,725
1950	1,588,227.12	1,220,600	1,185,848	402,379	17.36	23,179
1951	345,012.00	263,082	255,592	89,420	17.81	5,021
1952	595,406.38	450,365	437,542	157,864	18.27	8,641
1953	688,524.38	516,483	501,778	186,746	18.74	9,965
1954	1,333,383.32	991,504	963,274	370,109	19.23	19,246
1955	1,144,589.91	843,643	819,623	324,967	19.72	16,479
1956	1,719,755.55	1,255,886	1,220,129	499,626	20.23	24,697
1957	1,466,712.94	1,060,917	1,030,711	436,002	20.75	21,012
1958	2,931,804.54	2,099,964	2,040,175	891,630	21.28	41,900
1959	1,727,642.16	1,225,019	1,190,141	537,501	21.82	24,633
1960	2,814,917.23	1,974,946	1,918,716	896,201	22.38	40,045
1961	1,645,064.16	1,141,888	1,109,377	535,687	22.94	23,352
1962	1,755,042.69	1,204,889	1,170,584	584,459	23.51	24,860
1963	2,197,467.51	1,491,355	1,448,894	748,574	24.10	31,061
1964	2,186,758.81	1,466,878	1,425,114	761,645	24.69	30,848

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1965	2,753,692.81	1,825,148	1,773,183	980,509	25.29	38,771
1966	2,929,962.96	1,917,749	1,863,148	1,066,815	25.91	41,174
1967	3,051,803.15	1,972,289	1,916,135	1,135,668	26.53	42,807
1968	3,430,498.72	2,188,212	2,125,910	1,304,588	27.16	48,033
1969	3,835,329.83	2,413,688	2,344,967	1,490,363	27.80	53,610
1970	3,233,131.01	2,006,707	1,949,573	1,283,558	28.45	45,116
1971	3,115,259.75	1,906,134	1,851,864	1,263,396	29.11	43,401
1972	3,000,108.36	1,808,855	1,757,354	1,242,754	29.78	41,731
1973	2,726,784.30	1,619,710	1,573,594	1,153,190	30.45	37,872
1974	3,031,017.67	1,772,539	1,722,072	1,308,945	31.14	42,034
1975	2,187,545.45	1,259,151	1,223,301	964,244	31.83	30,294
1976	1,924,552.91	1,090,067	1,059,031	865,522	32.52	26,615
1977	2,325,525.35	1,295,155	1,258,280	1,067,245	33.23	32,117
1978	2,040,639.81	1,117,189	1,085,381	955,259	33.94	28,146
1979	4,141,431.38	2,227,552	2,164,130	1,977,301	34.66	57,048
1980	8,439,600.23	4,457,206	4,330,303	4,109,297	35.39	116,115
1981	6,142,470.97	3,183,458	3,092,820	3,049,651	36.13	84,408
1982	6,705,461.82	3,856,982	3,747,168	2,958,294	32.68	90,523
1983	1,516,801.34	859,420	834,951	681,850	33.08	20,612
1984	2,207,169.47	1,230,938	1,195,891	1,011,278	33.51	30,178
1985	2,924,165.85	1,592,208	1,546,876	1,377,290	34.51	39,910
1986	4,716,882.62	2,524,947	2,453,058	2,263,825	34.94	64,792
1987	2,038,669.36	1,072,340	1,041,809	996,860	35.37	28,184
1988	4,112,125.10	2,107,875	2,047,861	2,064,264	36.37	56,757
1989	3,536,491.94	1,778,502	1,727,865	1,808,626	36.82	49,121
1990	3,277,040.60	1,615,581	1,569,583	1,707,458	37.28	45,801
1991	3,102,480.44	1,487,329	1,444,983	1,657,498	38.28	43,299
1992	2,402,146.08	1,127,087	1,094,997	1,307,149	38.74	33,742
1993	1,059,552.00	486,122	472,281	587,271	39.22	14,974
1994	864,721.79	384,801	373,845	490,877	40.22	12,205
1995	5,053,635.79	2,195,299	2,132,796	2,920,840	40.69	71,783
1996	4,891,611.89	2,071,598	2,012,617	2,878,995	41.18	69,912
1997	1,901,690.71	778,742	756,570	1,145,121	42.18	27,148
1998	2,310,439.96	920,248	894,047	1,416,393	42.67	33,194
1999	1,112,654.13	430,597	418,337	694,317	43.17	16,083
2000	2,549,504.13	957,084	929,834	1,619,670	43.68	37,080
2001	5,854,232.87	2,113,963	2,053,775	3,800,457	44.68	85,059
2002	1,047,227.62	365,692	355,280	691,947	45.19	15,312
2003	3,315,964.67	1,117,812	1,085,986	2,229,978	45.72	48,775
2004	1,746,907.02	563,552	547,507	1,199,400	46.72	25,672
2005	1,016,683.81	315,375	306,396	710,288	47.25	15,033

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	2,670,891.87	795,125	772,487	1,898,405	47.78	39,732
2007	880,682.02	250,906	243,762	636,920	48.32	13,181
2008	2,138,561.33	585,538	568,867	1,569,694	49.07	31,989
2009	2,491,688.81	649,832	631,330	1,860,358	49.61	37,500
2010	2,043,890.66	505,863	491,460	1,552,430	50.17	30,943
2011	1,835,941.50	429,610	417,378	1,418,563	50.73	27,963
2012	2,341,770.71	512,848	498,246	1,843,524	51.72	35,644
2013	3,391,532.42	695,942	676,128	2,715,405	52.29	51,930
2014	4,890,441.94	935,052	908,430	3,982,012	52.86	75,331
2015	9,535,562.16	1,688,748	1,640,667	7,894,895	53.44	147,734
2016	12,527,958.41	2,039,552	1,981,483	10,546,475	54.01	195,269
2017	23,545,106.70	3,489,385	3,390,037	20,155,070	54.60	369,140
2018	19,027,543.95	2,538,274	2,466,006	16,561,538	55.20	300,028
2019	10,568,666.60	1,259,785	1,223,917	9,344,750	55.40	168,678
2020	10,778,047.52	1,120,917	1,089,003	9,689,045	56.00	173,019
2021	24,351,910.98	2,157,579	2,096,150	22,255,761	56.61	393,142
2022	23,029,641.52	1,690,376	1,642,249	21,387,393	56.85	376,207
2023	26,730,458.24	1,545,020	1,501,031	25,229,427	57.10	441,846
2024	15,443,147.88	648,612	630,145	14,813,003	57.02	259,786
2025	21,627,886.23	557,999	542,112	21,085,774	56.64	372,277
2026	17,860,126.36	162,527	157,900	17,702,227	54.45	325,110
	391,269,086.34	109,022,324	105,918,299	285,350,787		6,024,184
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	1,995.97	1,897	1,921	75	3.72	20
1903	514.79	486	492	23	4.25	5
1904	335.45	315	319	16	4.51	4
1905	1,550.53	1,452	1,471	80	4.75	17
1906	4,139.13	3,863	3,912	227	5.00	45
1907	10,486.90	9,756	9,881	606	5.23	116
1908	21,093.72	19,558	19,808	1,286	5.46	236
1909	434.23	401	406	28	5.68	5
1910	2,877.47	2,651	2,685	193	5.91	33
1911	5.52	5	5			
1913	2,267.15	2,069	2,095	172	6.56	26
1914	326.05	297	301	25	6.77	4
1916	13.62	12	12	1	7.22	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1920	4,709.33	4,200	4,254	456	8.11	56
1921	36,225.03	32,197	32,608	3,617	8.34	434
1922	25,265.15	22,375	22,661	2,604	8.58	303
1923	34,615.68	30,549	30,939	3,677	8.81	417
1924	41,316.56	36,331	36,795	4,522	9.05	500
1925	43,015.45	37,687	38,168	4,847	9.29	522
1926	11,272.73	9,840	9,966	1,307	9.53	137
1927	29,391.22	25,559	25,885	3,506	9.78	358
1928	9,567.92	8,288	8,394	1,174	10.03	117
1929	809.19	698	707	102	10.28	10
1930	73,367.25	63,057	63,862	9,505	10.54	902
1931	207,083.58	177,264	179,527	27,556	10.80	2,551
1932	6,251.61	5,329	5,397	855	11.07	77
1933	10,890.67	9,243	9,361	1,530	11.35	135
1934	1,665.34	1,407	1,425	240	11.63	21
1935	2,373.39	1,996	2,021	352	11.92	30
1936	17,186.99	14,389	14,573	2,614	12.21	214
1937	3,763.36	3,135	3,175	588	12.52	47
1938	3,362.30	2,787	2,823	540	12.83	42
1939	1,732.40	1,429	1,447	285	13.15	22
1940	10,189.09	8,358	8,465	1,724	13.48	128
1941	1,384.45	1,129	1,143	241	13.82	17
1942	796.27	646	654	142	14.17	10
1944	455.80	365	370	86	14.90	6
1946	72,664.52	57,483	58,217	14,448	15.67	922
1947	14,893.27	11,700	11,849	3,044	16.08	189
1948	8,457.79	6,598	6,682	1,776	16.49	108
1949	12,804.37	9,916	10,043	2,762	16.92	163
1950	8,663.88	6,658	6,743	1,921	17.36	111
1951	13,131.61	10,013	10,141	2,991	17.81	168
1952	151,969.84	114,950	116,418	35,552	18.27	1,946
1953	337,079.69	252,854	256,082	80,997	18.74	4,322
1954	7,470.38	5,555	5,626	1,844	19.23	96
1955	104,062.83	76,702	77,681	26,382	19.72	1,338
1956	607,273.77	443,474	449,136	158,138	20.23	7,817
1957	1,578,065.32	1,141,462	1,156,036	422,030	20.75	20,339
1958	172,566.81	123,604	125,182	47,385	21.28	2,227
1959	1,084,837.01	769,225	779,046	305,791	21.82	14,014
1960	609,172.64	427,396	432,853	176,320	22.38	7,878
1961	1,222,116.39	848,308	859,139	362,978	22.94	15,823
1962	976,067.49	670,100	678,656	297,412	23.51	12,650

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1963	1,740,261.07	1,181,063	1,196,142	544,119	24.10	22,578
1964	2,893,848.18	1,941,193	1,965,977	927,871	24.69	37,581
1965	2,207,043.52	1,462,828	1,481,505	725,539	25.29	28,689
1966	1,941,888.54	1,271,024	1,287,252	654,637	25.91	25,266
1967	2,172,470.85	1,404,003	1,421,929	750,542	26.53	28,290
1968	3,282,373.58	2,093,728	2,120,460	1,161,914	27.16	42,780
1969	2,924,762.74	1,840,641	1,864,142	1,060,621	27.80	38,152
1970	2,415,126.91	1,498,997	1,518,136	896,991	28.45	31,529
1971	2,192,385.88	1,341,455	1,358,582	833,804	29.11	28,643
1972	3,227,165.43	1,945,755	1,970,598	1,256,568	29.78	42,195
1973	1,171,747.34	696,018	704,904	466,843	30.45	15,331
1974	541,988.38	316,955	321,002	220,987	31.14	7,097
1975	604,011.86	347,669	352,108	251,904	31.83	7,914
1976	407,639.78	230,887	233,835	173,805	32.52	5,345
1977	608,997.12	339,169	343,499	265,498	33.23	7,990
1978	578,010.83	316,444	320,484	257,527	33.94	7,588
1979	1,011,349.10	543,974	550,919	460,430	34.66	13,284
1980	958,905.86	506,427	512,893	446,013	35.39	12,603
1981	2,977,672.74	1,543,238	1,562,941	1,414,731	36.13	39,157
1982	4,646,330.61	2,672,569	2,706,691	1,939,639	32.68	59,352
1983	446,066.02	252,741	255,968	190,098	33.08	5,747
1984	1,522,276.37	848,974	859,813	662,463	33.51	19,769
1985	1,494,741.30	813,887	824,278	670,463	34.51	19,428
1986	1,331,328.83	712,660	721,759	609,570	34.94	17,446
1987	1,647,342.86	866,502	877,565	769,778	35.37	21,764
1988	1,750,418.72	897,265	908,721	841,698	36.37	23,143
1989	1,562,513.00	785,788	795,821	766,692	36.82	20,823
1990	1,292,468.60	637,187	645,322	647,146	37.28	17,359
1991	830,195.18	397,996	403,077	427,118	38.28	11,158
1992	2,811,113.99	1,318,975	1,335,815	1,475,299	38.74	38,082
1993	857,032.68	393,207	398,227	458,805	39.22	11,698
1994	1,527,499.67	679,737	688,416	839,084	40.22	20,862
1995	1,207,863.65	524,696	531,395	676,469	40.69	16,625
1996	8,834,114.84	3,741,248	3,789,015	5,045,100	41.18	122,513
1997	7,711,305.67	3,157,780	3,198,097	4,513,208	42.18	106,999
1998	3,531,697.80	1,406,675	1,424,635	2,107,063	42.67	49,380
1999	441,939.65	171,031	173,215	268,725	43.17	6,225
2000	8,095,337.86	3,038,990	3,077,791	5,017,547	43.68	114,871
2001	2,134,278.91	770,688	780,528	1,353,751	44.68	30,299
2002	5,026,934.36	1,755,405	1,777,817	3,249,117	45.19	71,899
2003	2,485,073.64	837,718	848,414	1,636,660	45.72	35,797

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2004	2,646,643.20	853,807	864,708	1,781,935	46.72	38,141
2005	2,720,395.30	843,867	854,641	1,865,754	47.25	39,487
2006	1,309,590.96	389,865	394,843	914,748	47.78	19,145
2007	913,060.03	260,131	263,452	649,608	48.32	13,444
2008	2,779,024.03	760,897	770,612	2,008,412	49.07	40,930
2009	549,886.95	143,411	145,242	404,645	49.61	8,157
2010	2,401,288.41	594,319	601,907	1,799,381	50.17	35,866
2011	1,322,202.40	309,395	313,345	1,008,857	50.73	19,887
2012	2,641,760.43	578,546	585,933	2,055,828	51.72	39,749
2013	4,755,306.51	975,789	988,247	3,767,059	52.29	72,042
2014	15,633,330.00	2,989,093	3,027,257	12,606,073	52.86	238,480
2015	16,450,218.74	2,913,334	2,950,530	13,499,688	53.44	252,614
2016	11,959,623.18	1,947,027	1,971,886	9,987,737	54.01	184,924
2017	7,079,788.76	1,049,225	1,062,621	6,017,168	54.60	110,205
2018	60,874,845.51	8,120,704	8,224,386	52,650,460	55.20	953,813
2019	7,278,273.24	867,570	878,647	6,399,626	55.40	115,517
2020	9,044,286.69	940,606	952,615	8,091,671	56.00	144,494
2021	3,416,064.40	302,663	306,527	3,109,537	56.61	54,929
2022	7,426,125.08	545,078	552,037	6,874,088	56.85	120,916
2023	9,779,496.43	565,255	572,472	9,207,024	57.10	161,244
2024	3,832,893.29	160,982	163,037	3,669,856	57.02	64,361
2025	4,774,564.95	123,184	124,757	4,649,808	56.64	82,094
2026	5,992,073.00	54,528	55,224	5,936,849	54.45	109,033
	288,230,294.31	79,309,481	80,322,072	207,908,222		4,300,401
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1918	3.10	3	3			
1919	92.95	83	91	2	7.89	
1921	39.40	35	38	1	8.34	
1923	7,302.21	6,444	7,061	241	8.81	27
1924	482.00	424	465	17	9.05	2
1925	5,019.20	4,397	4,818	201	9.29	22
1926	3,715.80	3,244	3,555	161	9.53	17
1927	6,704.58	5,830	6,388	316	9.78	32
1928	21,685.99	18,786	20,585	1,101	10.03	110
1929	69.79	60	66	4	10.28	
1930	165.98	143	157	9	10.54	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1931	4.97	4	4	1	10.80	
1932	48,049.84	40,958	44,880	3,170	11.07	286
1933	153.60	130	142	11	11.35	1
1934	8.58	7	8	1	11.63	
1935	76.92	65	71	6	11.92	1
1936	526.27	441	483	43	12.21	4
1937	1.04	1	1			
1938	68.07	56	61	7	12.83	1
1939	4,695.13	3,872	4,243	452	13.15	34
1940	2,794.55	2,292	2,511	283	13.48	21
1941	35,701.99	29,123	31,912	3,790	13.82	274
1942	264.15	214	234	30	14.17	2
1943	1,651.60	1,332	1,460	192	14.53	13
1944	5,529.01	4,431	4,855	674	14.90	45
1945	300.47	239	262	39	15.28	3
1946	8,070.49	6,384	6,995	1,075	15.67	69
1947	8,690.42	6,827	7,481	1,210	16.08	75
1948	3,499.56	2,730	2,991	508	16.49	31
1949	81,254.04	62,923	68,949	12,305	16.92	727
1951	19,296.97	14,715	16,124	3,173	17.81	178
1952	2,674.81	2,023	2,217	458	18.27	25
1953	30,131.65	22,603	24,767	5,364	18.74	286
1954	23,196.56	17,249	18,901	4,296	19.23	223
1955	10,643.92	7,845	8,596	2,048	19.72	104
1956	39,007.60	28,486	31,214	7,794	20.23	385
1957	51,538.88	37,280	40,850	10,689	20.75	515
1958	16,561.60	11,863	12,999	3,563	21.28	167
1959	57,053.76	40,455	44,329	12,725	21.82	583
1960	49,789.16	34,932	38,277	11,512	22.38	514
1961	137,112.11	95,174	104,288	32,824	22.94	1,431
1962	211,149.77	144,961	158,843	52,307	23.51	2,225
1963	431,996.80	293,183	321,258	110,738	24.10	4,595
1964	469,250.34	314,773	344,916	124,334	24.69	5,036
1965	328,470.25	217,710	238,558	89,912	25.29	3,555
1966	689,046.61	451,002	494,190	194,856	25.91	7,520
1967	298,810.04	193,112	211,605	87,205	26.53	3,287
1968	528,215.21	336,933	369,198	159,017	27.16	5,855
1969	440,154.30	277,002	303,528	136,626	27.80	4,915
1970	337,286.83	209,344	229,391	107,896	28.45	3,792
1971	266,079.64	162,806	178,396	87,683	29.11	3,012
1972	156,110.68	94,124	103,137	52,973	29.78	1,779

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1973	318,392.80	189,125	207,236	111,157	30.45	3,650
1974	307,635.88	179,905	197,133	110,503	31.14	3,549
1975	109,349.07	62,941	68,968	40,381	31.83	1,269
1976	258,115.71	146,197	160,197	97,919	32.52	3,011
1977	118,593.89	66,048	72,373	46,221	33.23	1,391
1978	350,695.85	191,995	210,381	140,315	33.94	4,134
1979	156,231.43	84,032	92,079	64,152	34.66	1,851
1980	215,891.18	114,019	124,938	90,954	35.39	2,570
1981	221,361.45	114,725	125,711	95,650	36.13	2,647
1982	230,933.02	132,833	145,553	85,380	32.68	2,613
1983	348,679.77	197,562	216,481	132,199	33.08	3,996
1984	135,769.74	75,719	82,970	52,800	33.51	1,576
1985	395,965.88	215,603	236,249	159,717	34.51	4,628
1986	634,310.33	339,546	372,061	262,249	34.94	7,506
1987	120,321.79	63,289	69,350	50,972	35.37	1,441
1988	167,170.50	85,692	93,898	73,273	36.37	2,015
1989	378,505.17	190,350	208,578	169,927	36.82	4,615
1990	82,109.78	40,480	44,356	37,753	37.28	1,013
1991	530,439.18	254,293	278,644	251,795	38.28	6,578
1992	1,289,702.95	605,129	663,077	626,626	38.74	16,175
1993	616,758.94	282,969	310,066	306,693	39.22	7,820
1995	948.49	412	451	497	40.69	12
1996	637,887.11	270,145	296,014	341,873	41.18	8,302
1997	672,935.90	275,567	301,956	370,980	42.18	8,795
1998	948,075.37	377,618	413,779	534,296	42.67	12,522
1999	347,386.18	134,438	147,312	200,074	43.17	4,635
2000	3,596,452.81	1,350,108	1,479,395	2,117,057	43.68	48,467
2001	404,836.66	146,187	160,186	244,651	44.68	5,476
2002	1,539,167.01	537,477	588,946	950,221	45.19	21,027
2003	339,813.94	114,551	125,520	214,293	45.72	4,687
2004	4,190,475.18	1,351,847	1,481,301	2,709,174	46.72	57,987
2005	6,335,599.60	1,965,303	2,153,502	4,182,098	47.25	88,510
2006	2,578,688.22	767,675	841,188	1,737,500	47.78	36,365
2007	1,038,295.06	295,810	324,137	714,158	48.32	14,780
2008	147,802.39	40,468	44,343	103,459	49.07	2,108
2009	3,180,399.22	829,448	908,877	2,271,523	49.61	45,788
2010	950,547.13	235,260	257,789	692,758	50.17	13,808
2011	2,253,711.02	527,368	577,869	1,675,842	50.73	33,035
2012	503,081.69	110,175	120,725	382,356	51.72	7,393
2013	943,389.92	193,584	212,122	731,268	52.29	13,985
2014	487,903.78	93,287	102,220	385,684	52.86	7,296

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2015	2,324,377.33	411,647	451,067	1,873,311	53.44	35,054
2016	9,552,876.46	1,555,208	1,704,136	7,848,741	54.01	145,320
2017	7,595,417.74	1,125,641	1,233,433	6,361,984	54.60	116,520
2018	5,192,514.74	692,681	759,013	4,433,502	55.20	80,317
2019	4,116,258.30	490,658	537,644	3,578,615	55.40	64,596
2020	12,073,065.64	1,255,599	1,375,836	10,697,230	56.00	191,022
2021	3,979,288.42	352,565	386,327	3,592,962	56.61	63,469
2022	7,571,625.48	555,757	608,977	6,962,649	56.85	122,474
2023	1,593,492.89	92,104	100,924	1,492,569	57.10	26,140
2024	5,555,300.43	233,323	255,666	5,299,634	57.02	92,943
2025	436,695.79	11,267	12,346	424,350	56.64	7,492
2026	4,710,926.29	42,869	46,974	4,663,952	54.45	85,656
	107,626,369.69	23,277,552	25,506,628	82,119,742		1,601,809
	787,125,750.34	211,609,357	211,746,999	575,378,751		11,926,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.2 1.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	657	665			
1902	1,876.45	1,852	1,876			
1903	661.31	652	661			
1904	1,470.23	1,450	1,470			
1905	930.38	917	930			
1906	1,039.29	1,025	1,039			
1907	1,672.43	1,649	1,672			
1908	4,594.00	4,529	4,594			
1909	1,516.23	1,495	1,516			
1910	781.01	770	781			
1911	3,276.38	3,229	3,276			
1912	2,805.58	2,765	2,806			
1913	870.86	858	871			
1914	3,083.63	3,039	3,084			
1915	3,725.15	3,671	3,725			
1916	2,084.30	2,054	2,084			
1917	2,302.84	2,269	2,303			
1918	1,613.19	1,589	1,613			
1919	5,743.39	5,659	5,743			
1920	5,437.10	5,356	5,437			
1921	2,270.62	2,237	2,271			
1922	33,123.16	32,629	33,123			
1923	7,935.08	7,816	7,935			
1924	36,316.13	35,772	36,316			
1925	7,038.34	6,933	7,038			
1926	16,015.63	15,772	16,016			
1927	19,332.45	19,038	19,332			
1928	14,711.22	14,487	14,711			
1929	22,640.69	22,295	22,641			
1930	11,103.53	10,933	11,104			
1931	3,414.62	3,362	3,415			
1932	1,643.47	1,618	1,643			
1933	93.97	93	94			
1934	201.46	198	201			
1935	1,404.76	1,383	1,405			
1936	2,219.81	2,185	2,220			
1937	1,507.39	1,484	1,507			
1938	1,013.48	997	1,013			
1939	4,543.85	4,471	4,544			
1940	3,443.16	3,388	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, 2026

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	6,204	6,305			
1942	455.82	448	456			
1943	1,059.36	1,042	1,059			
1944	2,021.15	1,988	2,021			
1945	233.29	229	233			
1946	3,466.43	3,409	3,466			
1947	4,534.23	4,459	4,534			
1948	13,944.47	13,712	13,944			
1949	14,981.32	14,730	14,981			
1950	9,771.29	9,606	9,771			
1951	14,464.65	14,216	14,465			
1952	19,332.52	18,998	19,333			
1953	13,918.64	13,676	13,919			
1954	23,732.78	23,316	23,733			
1955	45,943.45	45,130	45,943			
1956	22,722.46	22,317	22,722			
1957	31,202.14	30,641	31,202			
1958	12,729.72	12,499	12,730			
1959	34,438.45	33,808	34,438			
1960	5,230.46	5,134	5,230			
1962	3,625.02	3,557	3,625			
1968	316.24	310	316			
2025	30,687.51	18,440	31,974	1,286-		
	551,238.55	530,445	552,525	1,286-		
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1903	827.90	817	821	7	0.87	7
1904	1,600.92	1,579	1,587	13	0.89	13
1905	59.45	59	59			
1906	3,388.02	3,341	3,359	29	0.91	29
1908	45.16	45	45			
1910	2,040.42	2,011	2,022	19	0.93	19
1911	13,104.26	12,916	12,985	119	0.93	119
1912	4,993.79	4,921	4,947	46	0.94	46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	294	296	2	0.96	2
1943	508.36	500	503	6	0.98	6
1952	86,661.17	85,161	85,616	1,045	0.99	1,045
	113,527.44	111,644	112,241	1,286		1,286
	664,765.99	642,089	664,766			1,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	21,937.59	15,014	14,603	7,335	21.46	342
1973	50,905.78	34,347	33,406	17,500	22.12	791
1974	12,259.91	8,153	7,930	4,330	22.78	190
1975	43,566.07	28,536	27,754	15,812	23.46	674
1976	449,740.76	290,015	282,072	167,669	24.15	6,943
1977	460,683.14	292,331	284,324	176,359	24.85	7,097
1978	665,396.36	415,380	404,003	261,394	25.55	10,231
1979	516,795.11	317,147	308,460	208,335	26.27	7,931
1980	1,110,301.00	669,445	651,109	459,192	27.00	17,007
1981	1,439,574.58	852,530	829,179	610,395	27.73	22,012
1982	1,968,821.01	1,245,870	1,211,746	757,075	25.68	29,481
1983	2,385,906.70	1,485,943	1,445,243	940,664	26.19	35,917
1984	3,271,806.54	2,004,309	1,949,411	1,322,395	26.72	49,491
1985	3,462,084.53	2,070,673	2,013,957	1,448,127	27.72	52,241
1986	4,311,699.41	2,533,555	2,464,161	1,847,538	28.25	65,400
1987	7,549,948.82	4,356,320	4,237,001	3,312,948	28.78	115,113
1988	10,794,533.71	6,069,766	5,903,515	4,891,018	29.78	164,238
1989	13,115,435.25	7,230,539	7,032,495	6,082,940	30.32	200,625
1990	14,925,585.93	8,061,309	7,840,510	7,085,076	30.87	229,513
1991	8,983,178.68	4,717,965	4,588,740	4,394,439	31.87	137,886
1992	6,992,415.04	3,592,703	3,494,299	3,498,116	32.41	107,933
1993	5,199,029.06	2,610,432	2,538,932	2,660,097	32.97	80,682
1994	9,435,212.03	4,625,141	4,498,459	4,936,753	33.54	147,190
1995	15,158,862.92	7,200,460	7,003,240	8,155,623	34.54	236,121
1996	9,107,473.65	4,214,939	4,099,492	5,007,982	35.11	142,637
1997	14,046,220.23	6,285,684	6,113,519	7,932,701	36.11	219,682
1998	9,910,714.55	4,311,161	4,193,078	5,717,636	36.69	155,836
1999	10,443,272.93	4,411,238	4,290,414	6,152,859	37.26	165,133
2000	10,899,943.37	4,435,187	4,313,707	6,586,236	38.26	172,144
2001	10,993,250.62	4,330,241	4,211,636	6,781,615	38.85	174,559
2002	10,159,401.22	3,867,684	3,761,748	6,397,653	39.45	162,171
2003	14,250,702.27	5,201,506	5,059,037	9,191,665	40.45	227,235
2004	13,292,075.76	4,673,494	4,545,487	8,746,589	41.04	213,124
2005	14,279,332.05	4,795,000	4,663,665	9,615,667	42.04	228,727
2006	14,964,026.20	4,818,416	4,686,440	10,277,586	42.64	241,032
2007	14,117,351.65	4,321,321	4,202,960	9,914,391	43.64	227,186
2008	11,807,468.35	3,495,011	3,399,283	8,408,186	44.00	191,095
2009	11,335,790.01	3,174,021	3,087,085	8,248,705	45.00	183,305
2010	11,835,939.48	3,143,626	3,057,522	8,778,417	45.61	192,467
2011	16,673,207.98	4,186,643	4,071,971	12,601,237	46.23	272,577
2012	22,308,120.52	5,240,178	5,096,650	17,211,471	47.23	364,418

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	29,816,506.00	6,559,631	6,379,963	23,436,543	47.85	489,792
2014	33,083,388.78	6,742,395	6,557,721	26,525,668	48.85	543,002
2015	31,408,549.50	5,923,652	5,761,403	25,647,146	49.48	518,334
2016	43,881,422.28	7,556,381	7,349,412	36,532,010	50.48	723,693
2017	39,438,063.21	6,183,888	6,014,512	33,423,552	51.10	654,081
2018	51,345,245.24	7,198,603	7,001,434	44,343,812	52.11	850,965
2019	71,470,485.36	8,898,075	8,654,357	62,816,128	52.74	1,191,053
2020	79,175,870.21	8,598,500	8,362,987	70,812,883	53.38	1,326,581
2021	88,002,799.97	8,078,657	7,857,383	80,145,417	54.38	1,473,803
2022	108,389,823.08	8,194,271	7,969,830	100,419,993	55.02	1,825,154
2023	129,099,789.76	7,642,708	7,433,375	121,666,415	55.67	2,185,493
2024	101,355,079.48	4,307,591	4,189,606	97,165,473	56.32	1,725,239
2025	117,422,827.65	3,006,024	2,923,689	114,499,139	56.98	2,009,462
2026	118,083,613.91	1,027,327	999,189	117,084,425	56.97	2,055,194
	1,374,723,435.20	225,550,936	219,373,106	1,155,350,329		22,830,223
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1973	285,943.39	192,929	194,518	91,426	22.12	4,133
1974	571,276.23	379,899	383,027	188,249	22.78	8,264
1975	1,585,505.88	1,038,506	1,047,058	538,448	23.46	22,952
1976	1,082,269.19	697,901	703,648	378,621	24.15	15,678
1977	1,335,772.82	847,628	854,608	481,165	24.85	19,363
1978	1,708,289.08	1,066,417	1,075,199	633,090	25.55	24,778
1979	1,928,748.04	1,183,634	1,193,381	735,367	26.27	27,993
1980	2,072,814.28	1,249,783	1,260,075	812,739	27.00	30,101
1981	1,509,220.60	893,776	901,136	608,084	27.73	21,929
1982	1,530,362.71	968,414	976,389	553,974	25.68	21,572
1983	804,970.68	501,336	505,465	299,506	26.19	11,436
1984	1,006,550.78	616,613	621,691	384,860	26.72	14,403
1985	1,290,476.33	771,834	778,190	512,286	27.72	18,481
1986	1,964,668.58	1,154,439	1,163,946	800,723	28.25	28,344
1987	3,184,748.58	1,837,600	1,852,733	1,332,016	28.78	46,283
1988	5,801,626.88	3,262,255	3,289,120	2,512,507	29.78	84,369
1989	4,269,690.78	2,353,881	2,373,265	1,896,426	30.32	62,547
1990	4,733,284.34	2,556,447	2,577,499	2,155,785	30.87	69,834
1991	2,194,901.43	1,152,762	1,162,255	1,032,646	31.87	32,402
1992	2,721,268.76	1,398,188	1,409,702	1,311,567	32.41	40,468

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1993	2,622,674.17	1,316,845	1,327,689	1,294,985	32.97	39,278
1994	5,296,653.23	2,596,419	2,617,801	2,678,853	33.54	79,870
1995	5,559,019.49	2,640,534	2,662,279	2,896,741	34.54	83,866
1996	6,482,599.31	3,000,147	3,024,853	3,457,746	35.11	98,483
1997	9,935,459.13	4,446,118	4,482,732	5,452,727	36.11	151,003
1998	7,416,660.98	3,226,248	3,252,816	4,163,845	36.69	113,487
1999	5,207,337.78	2,199,579	2,217,693	2,989,645	37.26	80,237
2000	4,059,336.98	1,651,744	1,665,346	2,393,991	38.26	62,572
2001	7,084,986.27	2,790,776	2,813,758	4,271,228	38.85	109,942
2002	3,168,760.14	1,206,347	1,216,281	1,952,479	39.45	49,492
2003	3,581,071.06	1,307,091	1,317,855	2,263,216	40.45	55,951
2004	8,089,593.18	2,844,301	2,867,724	5,221,869	41.04	127,239
2005	6,591,715.67	2,213,498	2,231,726	4,359,989	42.04	103,710
2006	3,974,804.13	1,279,887	1,290,427	2,684,377	42.64	62,954
2007	5,604,562.97	1,715,557	1,729,685	3,874,878	43.64	88,792
2008	4,653,532.53	1,377,446	1,388,789	3,264,743	44.00	74,199
2009	5,583,404.38	1,563,353	1,576,227	4,007,177	45.00	89,048
2010	4,087,238.03	1,085,570	1,094,510	2,992,728	45.61	65,616
2011	5,582,246.86	1,401,702	1,413,245	4,169,002	46.23	90,180
2012	8,819,198.91	2,071,630	2,088,690	6,730,509	47.23	142,505
2013	5,525,828.23	1,215,682	1,225,693	4,300,135	47.85	89,867
2014	8,072,835.06	1,645,244	1,658,793	6,414,042	48.85	131,301
2015	15,560,456.49	2,934,702	2,958,869	12,601,587	49.48	254,680
2016	18,093,866.97	3,115,764	3,141,422	14,952,445	50.48	296,205
2017	21,008,323.20	3,294,105	3,321,232	17,687,091	51.10	346,127
2018	22,643,126.41	3,174,566	3,200,709	19,442,418	52.11	373,103
2019	28,508,972.71	3,549,367	3,578,596	24,930,377	52.74	472,703
2020	26,689,179.90	2,898,445	2,922,314	23,766,866	53.38	445,239
2021	24,396,025.61	2,239,555	2,257,998	22,138,028	54.38	407,099
2022	32,679,413.95	2,470,564	2,490,909	30,188,505	55.02	548,682
2023	32,078,527.81	1,899,049	1,914,688	30,163,840	55.67	541,833
2024	22,696,804.91	964,614	972,558	21,724,247	56.32	385,729
2025	22,679,795.02	580,603	585,384	22,094,411	56.98	387,757
2026	33,876,383.90	294,725	297,152	33,579,232	56.97	589,420
	469,492,784.73	96,336,019	97,129,348	372,363,437		7,643,499

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	6,335.74	4,625	5,043	1,293	18.36	70
1968	12,972.27	9,355	10,200	2,772	18.96	146
1969	7,113.75	5,067	5,525	1,589	19.56	81
1970	26,077.65	18,335	19,991	6,087	20.19	301
1971	367,004.04	254,635	277,630	89,374	20.82	4,293
1972	554,835.74	379,735	414,027	140,808	21.46	6,561
1973	432,495.32	291,809	318,161	114,334	22.12	5,169
1974	650,274.45	432,433	471,484	178,790	22.78	7,849
1975	579,490.14	379,566	413,843	165,647	23.46	7,061
1976	357,453.58	230,504	251,320	106,134	24.15	4,395
1977	654,024.95	415,018	452,497	201,528	24.85	8,110
1978	540,592.84	337,470	367,946	172,647	25.55	6,757
1979	499,091.85	306,283	333,942	165,150	26.27	6,287
1980	722,230.76	435,462	474,787	247,444	27.00	9,165
1981	846,012.42	501,017	546,262	299,750	27.73	10,810
1982	763,161.10	482,928	526,539	236,622	25.68	9,214
1983	885,146.87	551,269	601,052	284,095	26.19	10,847
1984	1,413,930.75	866,174	944,395	469,536	26.72	17,572
1985	1,607,338.45	961,349	1,048,165	559,173	27.72	20,172
1986	1,900,089.22	1,116,492	1,217,318	682,771	28.25	24,169
1987	1,452,021.25	837,816	913,476	538,545	28.78	18,712
1988	2,125,316.52	1,195,065	1,302,987	822,330	29.78	27,613
1989	2,188,863.49	1,206,720	1,315,695	873,169	30.32	28,798
1990	2,309,948.62	1,247,603	1,360,270	949,679	30.87	30,764
1991	2,661,154.41	1,397,638	1,523,854	1,137,301	31.87	35,686
1992	2,182,788.86	1,121,517	1,222,797	959,992	32.41	29,620
1993	3,411,757.06	1,713,043	1,867,742	1,544,015	32.97	46,831
1994	3,473,892.60	1,702,902	1,856,685	1,617,208	33.54	48,217
1995	3,840,636.59	1,824,302	1,989,048	1,851,588	34.54	53,607
1996	4,753,329.33	2,199,841	2,398,501	2,354,829	35.11	67,070
1997	4,892,363.06	2,189,332	2,387,043	2,505,320	36.11	69,380
1998	5,703,979.85	2,481,231	2,705,302	2,998,678	36.69	81,730
1999	3,394,996.41	1,434,046	1,563,550	1,831,447	37.26	49,153
2000	4,946,978.26	2,012,925	2,194,705	2,752,273	38.26	71,936
2001	2,507,729.29	987,795	1,076,999	1,430,730	38.85	36,827
2002	4,147,455.69	1,578,936	1,721,524	2,425,932	39.45	61,494
2003	4,408,587.09	1,609,134	1,754,449	2,654,138	40.45	65,615
2004	4,625,903.84	1,626,468	1,773,348	2,852,555	41.04	69,507
2005	4,736,422.04	1,590,491	1,734,122	3,002,300	42.04	71,415
2006	6,355,208.15	2,046,377	2,231,178	4,124,030	42.64	96,717
2007	5,421,452.01	1,659,506	1,809,370	3,612,082	43.64	82,770

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	4,893,893.88	1,448,593	1,579,410	3,314,484	44.00	75,329
2009	4,332,902.51	1,213,213	1,322,774	3,010,129	45.00	66,892
2010	6,200,915.11	1,646,963	1,795,694	4,405,221	45.61	96,585
2011	7,177,644.08	1,802,306	1,965,066	5,212,578	46.23	112,753
2012	5,190,143.89	1,219,165	1,329,263	3,860,881	47.23	81,746
2013	5,526,544.52	1,215,840	1,325,638	4,200,906	47.85	87,793
2014	7,533,801.45	1,535,389	1,674,044	5,859,757	48.85	119,954
2015	14,011,953.53	2,642,654	2,881,303	11,130,651	49.48	224,953
2016	12,504,575.86	2,153,288	2,347,744	10,156,832	50.48	201,205
2017	12,707,927.80	1,992,603	2,172,548	10,535,380	51.10	206,172
2018	16,654,022.25	2,334,894	2,545,750	14,108,272	52.11	270,740
2019	7,833,442.74	975,264	1,063,337	6,770,106	52.74	128,368
2020	4,758,726.19	516,798	563,468	4,195,258	53.38	78,592
2021	11,468,813.83	1,052,837	1,147,915	10,320,899	54.38	189,792
2022	15,251,137.98	1,152,986	1,257,108	13,994,030	55.02	254,344
2023	18,770,878.67	1,111,236	1,211,588	17,559,291	55.67	315,417
2024	21,557,601.18	916,198	998,937	20,558,665	56.32	365,033
2025	23,698,943.89	606,693	661,481	23,037,463	56.98	404,308
2026	30,015,234.63	261,133	284,715	29,730,520	56.97	521,863
	322,455,560.30	67,440,267	73,530,554	248,925,006		5,104,330
	2,166,671,780.23	389,327,222	390,033,008	1,776,638,772		35,578,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.9	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, 2026

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	1,692	1,663	160	5.04	32
1902	858.12	793	780	78	5.33	15
1903	2,783.58	2,560	2,517	267	5.62	48
1904	6,859.36	6,282	6,176	683	5.89	116
1905	2,828.98	2,580	2,536	293	6.15	48
1906	4,634.90	4,210	4,139	496	6.41	77
1907	3,011.94	2,726	2,680	332	6.64	50
1908	6,470.50	5,834	5,736	735	6.88	107
1909	6,566.28	5,900	5,800	766	7.10	108
1910	8,992.96	8,053	7,917	1,076	7.31	147
1911	19,368.44	17,287	16,995	2,373	7.52	316
1912	12,488.38	11,110	10,923	1,566	7.72	203
1913	19,952.20	17,692	17,393	2,559	7.92	323
1914	52,379.23	46,304	45,523	6,856	8.11	845
1915	24,228.79	21,352	20,992	3,237	8.30	390
1916	19,636.02	17,253	16,962	2,674	8.48	315
1917	3,879.82	3,399	3,342	538	8.65	62
1918	4,097.87	3,580	3,520	578	8.82	66
1919	5,274.03	4,595	4,517	757	8.98	84
1920	2,322.08	2,018	1,984	338	9.14	37
1921	9,356.23	8,108	7,971	1,385	9.30	149
1922	14,230.62	12,300	12,092	2,138	9.45	226
1923	14,826.56	12,783	12,567	2,259	9.59	236
1924	43,133.11	37,091	36,465	6,668	9.74	685
2025	4,827.55	483	475	4,353	13.49	323
	294,830.99	255,985	251,666	43,165		5,008
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,183.84	1,084	1,103	80	5.89	14
1906	505.47	459	467	38	6.41	6
1911	733.05	654	666	67	7.52	9
1912	2,886.54	2,568	2,614	273	7.72	35
1914	339.20	300	305	34	8.11	4
1915	4,350.95	3,834	3,903	448	8.30	54
1916	121.20	106	108	13	8.48	2

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, 2026

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	9.74	
1928	52.02	44	45	7	10.26	1
1939	125.74	105	107	19	11.42	2
1940	30.00	25	25	5	11.51	
1943	25.03	21	21	4	11.76	
	10,370.29	9,215	9,380	990		127
	305,201.28	265,200	261,046	44,155		5,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	181,787	300,224	1,021,864	34.50	29,619
	1,322,088.00	181,787	300,224	1,021,864		29,619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 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, 2026

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	56.94	57	57			
1916	178.88	179	179			
1919	854.56	855	855			
1920	203.54	204	204			
1921	60.56	61	61			
1923	339.99	340	340			
1924	952.75	953	953			
1926	1,115.15	1,115	1,115			
1927	2,445.73	2,446	2,446			
1928	45.99	46	46			
1929	640.92	641	641			
1930	751.57	752	752			
1931	2,333.02	2,318	2,333			
1935	52.09	50	52			
1936	385.79	369	386			
1937	1,310.12	1,242	1,310			
1940	176.18	163	176			
1941	66.98	61	66	1	3.97	
1942	2,229.00	2,027	2,204	25	4.35	6
1943	941.77	849	923	19	4.73	4
1945	656.02	581	632	24	5.48	4
1946	828.38	727	790	38	5.86	6
1947	2,558.65	2,225	2,419	139	6.25	22
1948	1,715.73	1,479	1,608	108	6.63	16
1949	1,272.83	1,087	1,182	91	7.02	13
1950	12,239.06	10,352	11,256	984	7.40	133
1951	9,018.09	7,555	8,214	804	7.79	103
1952	18,075.38	14,995	16,304	1,772	8.18	217
1953	15,873.74	13,040	14,178	1,696	8.57	198
1954	57,968.55	47,148	51,263	6,705	8.96	748
1955	21,734.50	17,496	19,023	2,711	9.36	290
1956	92,867.64	74,004	80,463	12,405	9.75	1,272
1957	22,535.12	17,770	19,321	3,214	10.15	317
1958	34,165.01	26,656	28,983	5,182	10.55	491
1959	4,213.97	3,253	3,537	677	10.95	62
1960	30,646.32	23,400	25,442	5,204	11.35	459
1961	35,208.26	26,582	28,902	6,306	11.76	536
1962	39,212.23	29,279	31,834	7,378	12.16	607
1963	23,507.57	17,351	18,865	4,642	12.57	369
1964	17,386.82	12,685	13,792	3,595	12.98	277
1965	12,507.81	9,016	9,803	2,705	13.40	202

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, 2026

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	23,069.56	16,432	17,866	5,203	13.81	377
1967	49,708.05	34,972	38,024	11,684	14.23	821
1968	36,872.72	25,619	27,855	9,018	14.65	616
1969	26,040.02	17,864	19,423	6,617	15.07	439
1970	35,647.90	24,144	26,251	9,397	15.49	607
1971	177,977.95	118,948	129,330	48,648	15.92	3,056
1972	52,145.55	34,384	37,385	14,761	16.35	903
1973	11,620.50	7,558	8,218	3,403	16.78	203
1974	60,936.35	39,088	42,500	18,437	17.21	1,071
1975	44,570.07	28,181	30,641	13,929	17.65	789
1976	69,647.83	43,399	47,187	22,461	18.09	1,242
1977	28,911.64	17,751	19,300	9,611	18.53	519
1978	35,100.24	21,228	23,081	12,019	18.97	634
1979	32,840.23	19,554	21,261	11,580	19.42	596
1980	103,557.53	60,689	65,986	37,572	19.87	1,891
1981	178,949.81	103,157	112,161	66,789	20.33	3,285
1982	170,565.75	120,761	131,301	39,265	18.25	2,152
1983	36,084.80	25,281	27,488	8,597	18.48	465
1984	82,281.22	57,013	61,989	20,292	18.73	1,083
1985	181,687.68	123,657	134,450	47,238	19.36	2,440
1986	197,454.14	132,729	144,314	53,141	19.63	2,707
1987	147,434.92	97,794	106,329	41,105	19.92	2,064
1988	155,545.80	101,743	110,623	44,923	20.23	2,221
1989	336,479.54	216,827	235,752	100,728	20.55	4,902
1990	137,548.78	87,261	94,877	42,672	20.89	2,043
1991	194,538.21	121,372	131,965	62,573	21.25	2,945
1992	284,183.63	175,199	190,490	93,693	21.31	4,397
1993	86,948.76	52,621	57,214	29,735	21.69	1,371
1994	182,054.49	108,031	117,460	64,595	22.10	2,923
1995	398,609.81	231,672	251,892	146,717	22.52	6,515
1996	822,303.05	470,111	511,142	311,161	22.66	13,732
1997	295,816.74	165,273	179,698	116,119	23.10	5,027
1998	505,794.39	277,175	301,367	204,427	23.30	8,774
1999	147,121.40	78,975	85,868	61,253	23.51	2,605
2000	648,917.35	338,994	368,581	280,336	24.00	11,681
2001	424,313.08	216,400	235,287	189,026	24.26	7,792
2002	261,553.24	130,018	141,366	120,187	24.53	4,900
2003	2,209,813.24	1,068,666	1,161,939	1,047,874	24.83	42,202
2004	1,209,697.89	567,953	617,524	592,174	25.14	23,555
2005	893,779.32	406,491	441,970	451,810	25.48	17,732
2006	868,994.76	383,574	417,052	451,942	25.62	17,640

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, 2026

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	740,357.19	314,948	342,437	397,920	26.00	15,305
2008	1,443,964.43	598,379	650,606	793,359	26.14	30,350
2009	548,983.15	219,044	238,162	310,821	26.36	11,791
2010	583,886.38	222,577	242,004	341,883	26.79	12,762
2011	2,483,868.83	904,625	983,581	1,500,288	27.06	55,443
2012	2,434,829.25	847,321	921,275	1,513,554	27.17	55,707
2013	965,238.41	317,950	345,701	619,538	27.48	22,545
2014	1,514,604.17	471,345	512,484	1,002,120	27.66	36,230
2015	5,060,764.87	1,472,683	1,601,219	3,459,546	28.02	123,467
2016	3,456,627.15	936,400	1,018,129	2,438,498	28.26	86,288
2017	3,146,689.14	789,190	858,071	2,288,618	28.38	80,642
2018	1,748,187.04	399,636	434,516	1,313,671	28.68	45,804
2019	5,087,819.87	1,049,108	1,140,674	3,947,145	28.87	136,721
2020	3,173,810.31	581,759	632,535	2,541,275	28.96	87,751
2021	7,830,374.82	1,245,030	1,353,697	6,476,678	29.10	222,566
2022	8,141,270.54	1,084,417	1,179,065	6,962,205	29.28	237,780
2023	8,106,007.05	862,479	937,756	7,168,251	29.39	243,901
2024	2,927,319.43	228,916	248,896	2,678,424	29.45	90,948
2025	4,332,095.07	210,540	228,916	4,103,179	29.36	139,754
2026	17,656,301.35	296,626	322,516	17,333,786	29.18	594,030
	93,699,449.60	19,792,941	21,519,558	72,179,892		2,547,054
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1929	61.54	62	62			
1930	110.50	110	111			
1932	198.40	196	198			
1952	2,326.37	1,930	2,022	304	8.18	37
1953	1,159.51	952	997	162	8.57	19
1954	1,182.96	962	1,008	175	8.96	20
1955	9,007.40	7,251	7,597	1,410	9.36	151
1956	488.98	390	409	80	9.75	8
1957	73,249.30	57,760	60,517	12,732	10.15	1,254
1958	56,774.36	44,296	46,410	10,364	10.55	982
1959	12,815.05	9,892	10,364	2,451	10.95	224
1960	32,578.68	24,875	26,062	6,516	11.35	574
1961	23,792.24	17,963	18,820	4,972	11.76	423
1962	27,398.14	20,457	21,433	5,965	12.16	491

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, 2026

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						
1963	57,531.01	42,465	44,492	13,039	12.57	1,037
1964	58,402.86	42,610	44,644	13,759	12.98	1,060
1965	115,141.46	82,997	86,959	28,183	13.40	2,103
1966	93,331.98	66,479	69,652	23,680	13.81	1,715
1967	110,026.25	77,408	81,103	28,923	14.23	2,033
1968	158,290.48	109,979	115,229	43,062	14.65	2,939
1969	419,906.46	288,073	301,824	118,083	15.07	7,836
1970	356,710.96	241,597	253,129	103,582	15.49	6,687
1971	176,824.59	118,177	123,818	53,007	15.92	3,330
1972	61,851.50	40,784	42,731	19,121	16.35	1,169
1973	159,984.32	104,057	109,024	50,960	16.78	3,037
1974	60,273.21	38,663	40,509	19,765	17.21	1,148
1975	28,089.60	17,761	18,609	9,481	17.65	537
1976	50,228.55	31,298	32,792	17,437	18.09	964
1977	213,255.97	130,931	137,181	76,075	18.53	4,106
1978	8,194.49	4,956	5,193	3,002	18.97	158
1979	28,377.51	16,897	17,704	10,674	19.42	550
1980	113,602.19	66,575	69,753	43,849	19.87	2,207
1981	455,647.68	262,663	275,201	180,447	20.33	8,876
1982	329,481.57	233,273	244,408	85,074	18.25	4,662
1983	224,843.77	157,526	165,045	59,799	18.48	3,236
1984	56,217.87	38,953	40,812	15,406	18.73	823
1985	104,484.65	71,112	74,506	29,978	19.36	1,548
1986	133,356.05	89,642	93,921	39,435	19.63	2,009
1987	262,277.13	173,968	182,272	80,005	19.92	4,016
1988	120,060.83	78,532	82,281	37,780	20.23	1,868
1989	200,777.62	129,381	135,557	65,221	20.55	3,174
1990	106,489.73	67,557	70,782	35,708	20.89	1,709
1991	79,883.34	49,839	52,218	27,665	21.25	1,302
1992	147,889.36	91,174	95,526	52,363	21.31	2,457
1993	179,468.47	108,614	113,799	65,670	21.69	3,028
1994	426,086.05	252,839	264,908	161,178	22.10	7,293
1995	293,273.92	170,451	178,587	114,687	22.52	5,093
1996	198,687.31	113,590	119,012	79,675	22.66	3,516
1997	426,382.07	238,220	249,591	176,791	23.10	7,653
1998	448,883.20	245,988	257,730	191,153	23.30	8,204
1999	143,541.38	77,053	80,731	62,810	23.51	2,672
2000	131,039.67	68,455	71,723	59,317	24.00	2,472
2001	715,985.10	365,152	382,582	333,403	24.26	13,743
2002	109,500.33	54,433	57,031	52,469	24.53	2,139
2003	118,145.44	57,135	59,862	58,283	24.83	2,347

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, 2026

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						
2004	494,355.19	232,100	243,179	251,176	25.14	9,991
2005	286,059.04	130,100	136,310	149,749	25.48	5,877
2006	251,662.47	111,084	116,386	135,276	25.62	5,280
2007	893,372.04	380,040	398,181	495,191	26.00	19,046
2008	792,986.92	328,614	344,300	448,687	26.14	17,165
2009	101,289.46	40,414	42,343	58,946	26.36	2,236
2010	91,222.24	34,774	36,434	54,788	26.79	2,045
2011	1,502,822.32	547,328	573,454	929,369	27.06	34,345
2012	453,197.27	157,713	165,241	287,956	27.17	10,598
2013	22,535.66	7,423	7,777	14,758	27.48	537
2014	3,025,142.56	941,424	986,361	2,038,781	27.66	73,709
2015	1,486,865.77	432,678	453,331	1,033,535	28.02	36,886
2016	1,044,520.78	282,961	296,468	748,053	28.26	26,470
2017	1,886,700.74	473,185	495,772	1,390,929	28.38	49,011
2018	10,747,678.42	2,456,919	2,574,196	8,173,483	28.68	284,989
2019	4,126,582.91	850,901	891,517	3,235,066	28.87	112,056
2020	4,240,028.18	777,197	814,295	3,425,733	28.96	118,292
2021	2,164,064.27	344,086	360,510	1,803,554	29.10	61,978
2022	7,506,837.71	999,911	1,047,640	6,459,198	29.28	220,601
2023	2,213,061.08	235,470	246,710	1,966,351	29.39	66,905
2024	1,667,618.76	130,408	136,633	1,530,986	29.45	51,986
2025	1,841,668.03	89,505	93,777	1,747,891	29.36	59,533
2026	2,560,793.85	43,021	45,075	2,515,719	29.18	86,214
	57,324,635.03	14,931,609	15,644,329	41,680,306		1,496,389
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1910	55.14	55	55			
1911	75.86	76	76			
1922	243.54	244	244			
1926	225.00	225	225			
1927	198.83	199	199			
1928	1,818.42	1,818	1,818			
1929	56.04	56	56			
1930	19.77	20	20			
1931	24.71	25	25			
1932	104.17	103	104			
1934	271.19	263	271			

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, 2026

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						
1935	276.35	266	276			
1936	444.55	425	445			
1937	1,093.24	1,037	1,093			
1938	456.48	429	456			
1939	441.56	412	442			
1940	100.92	93	101			
1941	245.91	226	246			
1945	105.54	93	104	2	5.48	
1947	488.45	425	475	14	6.25	2
1948	537.62	463	517	20	6.63	3
1949	70.39	60	67	3	7.02	
1950	50.60	43	48	3	7.40	
1951	43.23	36	40	3	7.79	
1952	322.36	267	298	24	8.18	3
1953	319.38	262	293	27	8.57	3
1954	1,086.76	884	988	99	8.96	11
1955	525.63	423	473	53	9.36	6
1956	7,571.85	6,034	6,742	830	9.75	85
1957	7,404.34	5,839	6,524	880	10.15	87
1958	2,925.63	2,283	2,551	375	10.55	36
1959	1,733.67	1,338	1,495	239	10.95	22
1960	4,312.80	3,293	3,680	633	11.35	56
1961	4,355.00	3,288	3,674	681	11.76	58
1962	3,945.67	2,946	3,292	654	12.16	54
1963	7,733.07	5,708	6,378	1,355	12.57	108
1964	7,713.27	5,627	6,287	1,426	12.98	110
1965	26,131.34	18,836	21,047	5,085	13.40	379
1966	17,000.59	12,109	13,530	3,470	13.81	251
1967	8,193.22	5,764	6,441	1,753	14.23	123
1968	12,037.15	8,363	9,345	2,693	14.65	184
1969	12,235.51	8,394	9,379	2,856	15.07	190
1970	8,649.96	5,859	6,547	2,103	15.49	136
1971	19,864.87	13,276	14,834	5,031	15.92	316
1972	17,242.49	11,369	12,703	4,539	16.35	278
1973	16,767.53	10,906	12,186	4,581	16.78	273
1974	42,166.85	27,048	30,223	11,944	17.21	694
1975	7,737.38	4,892	5,466	2,271	17.65	129
1976	24,852.00	15,486	17,304	7,548	18.09	417
1977	9,953.97	6,111	6,828	3,126	18.53	169
1978	40,166.30	24,292	27,143	13,023	18.97	687
1979	29,002.11	17,268	19,295	9,707	19.42	500

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, 2026

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						
1980	37,944.88	22,237	24,847	13,098	19.87	659
1981	103,619.82	59,733	66,744	36,876	20.33	1,814
1982	85,784.41	60,735	67,864	17,921	18.25	982
1983	60,513.04	42,395	47,371	13,142	18.48	711
1984	50,194.70	34,780	38,862	11,333	18.73	605
1985	95,364.34	64,905	72,523	22,841	19.36	1,180
1986	85,225.83	57,289	64,013	21,213	19.63	1,081
1987	80,514.60	53,405	59,673	20,841	19.92	1,046
1988	72,833.48	47,640	53,232	19,602	20.23	969
1989	107,966.68	69,574	77,740	30,227	20.55	1,471
1990	75,933.12	48,172	53,826	22,107	20.89	1,058
1991	128,138.60	79,946	89,329	38,809	21.25	1,826
1992	139,524.71	86,017	96,113	43,412	21.31	2,037
1993	101,952.11	61,701	68,943	33,009	21.69	1,522
1994	130,073.51	77,186	86,245	43,828	22.10	1,983
1995	233,066.82	135,458	151,357	81,710	22.52	3,628
1996	174,244.04	99,615	111,307	62,937	22.66	2,777
1997	160,578.83	89,715	100,245	60,334	23.10	2,612
1998	255,961.71	140,267	156,730	99,231	23.30	4,259
1999	131,780.79	70,740	79,043	52,738	23.51	2,243
2000	467,772.87	244,365	273,046	194,726	24.00	8,114
2001	173,913.60	88,696	99,106	74,807	24.26	3,084
2002	363,245.07	180,569	201,763	161,483	24.53	6,583
2003	210,832.72	101,959	113,926	96,907	24.83	3,903
2004	272,679.86	128,023	143,049	129,631	25.14	5,156
2005	433,498.29	197,155	220,295	213,203	25.48	8,367
2006	204,656.35	90,335	100,938	103,719	25.62	4,048
2007	375,497.74	159,737	178,485	197,012	26.00	7,577
2008	402,809.42	166,924	186,516	216,293	26.14	8,274
2009	345,387.94	137,810	153,985	191,403	26.36	7,261
2010	115,325.82	43,962	49,122	66,204	26.79	2,471
2011	720,198.32	262,296	293,082	427,116	27.06	15,784
2012	334,855.50	116,530	130,207	204,648	27.17	7,532
2013	891,631.39	293,703	328,175	563,456	27.48	20,504
2014	1,768,472.56	550,349	614,944	1,153,529	27.66	41,704
2015	2,788,841.86	811,553	906,806	1,882,036	28.02	67,168
2016	905,530.84	245,308	274,100	631,431	28.26	22,344
2017	648,536.68	162,653	181,744	466,793	28.38	16,448
2018	232,900.64	53,241	59,490	173,411	28.68	6,046
2019	408,138.03	84,158	94,036	314,102	28.87	10,880
2020	1,608,643.58	294,864	329,472	1,279,171	28.96	44,170

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, 2026

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						
2021	4,774,027.39	759,070	848,163	3,925,865	29.10	134,909
2022	3,525,680.25	469,621	524,741	3,000,939	29.28	102,491
2023	2,359,143.09	251,013	280,475	2,078,668	29.39	70,727
2024	4,673,304.99	365,452	408,345	4,264,960	29.45	144,820
2025	1,535,912.81	74,645	83,406	1,452,507	29.36	49,472
2026	7,225,361.90	121,386	135,633	7,089,729	29.18	242,965
	40,427,413.74	8,092,144	9,041,406	31,386,008		1,102,635
	191,451,498.37	42,816,694	46,205,293	145,246,206		5,146,078

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.69

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, 2026

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	1,179	1,289	41	5.11	8
1956	21,290.16	18,627	20,372	918	5.63	163
1957	5,372.45	4,668	5,105	267	5.90	45
1958	8,518.07	7,348	8,036	482	6.18	78
1959	4,392.86	3,762	4,114	278	6.46	43
1960	27,087.71	23,031	25,189	1,899	6.74	282
1961	1,916.00	1,617	1,768	148	7.03	21
1962	1,339.47	1,121	1,226	113	7.33	15
1963	30.71	26	28	2	7.62	
1965	41,595.76	33,979	37,162	4,433	8.24	538
1966	19,579.16	15,855	17,340	2,239	8.56	262
1967	14,375.52	11,539	12,620	1,755	8.88	198
1968	818.29	651	712	106	9.21	12
1969	15,932.36	12,555	13,731	2,201	9.54	231
1970	553.00	431	471	82	9.89	8
1972	36,690.90	28,040	30,667	6,024	10.61	568
1973	38,195.02	28,875	31,580	6,615	10.98	602
1974	19,018.54	14,217	15,549	3,470	11.36	305
1975	25,329.73	18,710	20,463	4,867	11.76	414
1976	12,818.60	9,355	10,231	2,587	12.16	213
1977	148.01	107	117	31	12.57	2
1978	4,242.67	3,017	3,300	943	13.00	73
1979	1,542.38	1,082	1,183	359	13.44	27
1980	4,638.03	3,206	3,506	1,132	13.89	81
1981	80,176.22	54,609	59,725	20,451	14.35	1,425
1982	141,945.62	109,298	119,538	22,408	13.22	1,695
1983	6,800.47	5,177	5,662	1,138	13.57	84
1984	199,926.07	150,344	164,430	35,496	13.93	2,548
1985	433,461.53	320,068	350,055	83,407	14.61	5,709
1986	265,735.11	193,588	211,725	54,010	15.00	3,601
1987	791,585.85	568,596	621,867	169,718	15.39	11,028
1988	18,764.80	13,278	14,522	4,243	15.81	268
1989	37,807.02	26,336	28,803	9,004	16.22	555
1990	128,484.87	88,025	96,272	32,213	16.66	1,934
1991	257,739.07	173,536	189,794	67,945	17.10	3,973
1992	198,243.74	131,039	143,316	54,928	17.56	3,128
1993	32,985.36	21,388	23,392	9,594	18.03	532
1994	6,197.62	3,937	4,306	1,892	18.51	102
1995	265,285.40	164,981	180,438	84,847	19.00	4,466
1996	390,043.61	237,147	259,365	130,678	19.50	6,701
1998	8,401.63	4,865	5,321	3,081	20.53	150

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, 2026

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	140,378	153,530	124,722	22.83	5,463
2009	23,277.53	9,451	10,336	12,941	25.60	506
2014	78,923.32	24,466	26,758	52,165	27.82	1,875
2016	168,831.19	45,551	49,819	119,013	28.41	4,189
2017	32,073.62	7,954	8,699	23,374	28.81	811
2019	90,422.23	18,446	20,174	70,248	29.26	2,401
2020	191,930.65	34,682	37,931	153,999	29.47	5,226
2021	1,737,045.60	272,369	297,887	1,439,159	29.59	48,637
2022	16,273,209.43	2,144,809	2,345,755	13,927,455	29.63	470,046
2023	11,855,743.76	1,261,451	1,379,635	10,476,108	29.39	356,451
2024	909,861.73	72,334	79,111	830,751	28.95	28,696
2025	14,466,646.64	734,906	803,759	13,662,888	28.00	487,960
	49,676,557.80	7,276,007	7,957,691	41,718,867		1,464,349
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,267	14,060	2,721	6.74	404
1962	29,310.05	24,536	24,179	5,131	7.33	700
1963	28,716.91	23,854	23,507	5,210	7.62	684
1964	1,610.71	1,327	1,308	303	7.93	38
1965	15,073.47	12,313	12,134	2,940	8.24	357
1966	113,790.28	92,145	90,805	22,985	8.56	2,685
1967	4,284.76	3,439	3,389	896	8.88	101
1968	122,380.44	97,333	95,918	26,463	9.21	2,873
1969	114,417.87	90,161	88,850	25,568	9.54	2,680
1970	18,752.91	14,631	14,418	4,335	9.89	438
1971	13,464.24	10,400	10,249	3,215	10.24	314
1972	2,349.36	1,795	1,769	580	10.61	55
1974	21,308.55	15,929	15,697	5,611	11.36	494
1975	37,036.13	27,357	26,959	10,077	11.76	857
1977	2,043.72	1,473	1,452	592	12.57	47
1978	2,934.41	2,087	2,057	878	13.00	68
1979	1,353.24	949	935	418	13.44	31
1980	47,010.45	32,500	32,027	14,983	13.89	1,079
1981	687,198.17	468,058	461,251	225,947	14.35	15,745
1982	114,036.20	87,808	86,531	27,505	13.22	2,081
1983	6,538.51	4,977	4,905	1,634	13.57	120
1984	1,848.56	1,390	1,370	479	13.93	34

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, 2026

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	24,407	24,052	9,001	14.61	616
1986	796.80	580	572	225	15.00	15
1987	900.93	647	638	263	15.39	17
1988	228,712.92	161,837	159,483	69,229	15.81	4,379
1989	5,767.35	4,018	3,960	1,808	16.22	111
1990	8,208.45	5,624	5,542	2,666	16.66	160
1991	15,153.04	10,203	10,055	5,098	17.10	298
1992	1,292.66	854	842	451	17.56	26
1993	49,169.36	31,881	31,417	17,752	18.03	985
1994	82,378.57	52,335	51,574	30,805	18.51	1,664
1995	42,532.19	26,451	26,066	16,466	19.00	867
1996	44,580.63	27,105	26,711	17,870	19.50	916
1997	515,665.73	306,202	301,749	213,917	20.01	10,691
1998	118,063.23	68,370	67,376	50,688	20.53	2,469
1999	58,548.09	33,185	32,702	25,846	20.83	1,241
2000	69,703.96	38,421	37,862	31,842	21.37	1,490
2001	173,986.69	93,135	91,781	82,206	21.92	3,750
2002	184,888.86	96,401	94,999	89,890	22.26	4,038
2003	175,733.00	88,657	87,368	88,365	22.83	3,871
2004	75,956.41	37,014	36,476	39,481	23.41	1,687
2005	48,587.58	22,924	22,591	25,997	23.79	1,093
2006	162,733.73	73,816	72,743	89,991	24.39	3,690
2007	9,461.70	4,135	4,075	5,387	24.80	217
2008	460,995.77	195,278	192,438	268,558	25.17	10,670
2009	53,996.90	21,923	21,604	32,393	25.60	1,265
2010	265,809.52	103,081	101,582	164,228	26.05	6,304
2011	1,348,202.00	497,352	490,119	858,083	26.52	32,356
2012	963,681.06	336,710	331,813	631,868	27.00	23,403
2013	309,369.28	102,339	100,851	208,519	27.31	7,635
2014	7,850,809.11	2,433,751	2,398,358	5,452,451	27.82	195,990
2015	784,772.22	227,427	224,120	560,653	28.18	19,895
2018	1.37			1	29.09	
2019	2,147,672.02	438,125	431,754	1,715,919	29.26	58,644
2020	350,661.95	63,365	62,444	288,218	29.47	9,780
2021	214,987.16	33,710	33,220	181,767	29.59	6,143
2022	5,163,458.24	680,544	670,647	4,492,811	29.63	151,630
2023	4,648,863.73	494,639	487,446	4,161,418	29.39	141,593
2024	667,067.84	53,032	52,261	614,807	28.95	21,237
2025	820,714.65	41,692	41,086	779,629	28.00	27,844
	29,559,177.51	7,959,899	7,844,141	21,715,037		790,565

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, 2026

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	236	208	58	5.11	11
1956	1,419.60	1,242	1,095	324	5.63	58
1958	1,154.96	996	879	276	6.18	45
1959	352.50	302	266	86	6.46	13
1960	3,229.10	2,745	2,421	808	6.74	120
1965	2,958.56	2,417	2,132	827	8.24	100
1966	3,788.99	3,068	2,706	1,083	8.56	127
1967	2,785.64	2,236	1,972	813	8.88	92
1969	2,147.66	1,692	1,492	655	9.54	69
1971	481.68	372	328	154	10.24	15
1972	1,415.71	1,082	954	461	10.61	43
1973	1,983.52	1,500	1,323	660	10.98	60
1974	1,411.62	1,055	931	481	11.36	42
1976	3,626.30	2,646	2,334	1,292	12.16	106
1978	10,681.17	7,595	6,699	3,982	13.00	306
1980	703.40	486	429	275	13.89	20
1981	2,492.78	1,698	1,498	995	14.35	69
1987	1,548.80	1,113	982	567	15.39	37
1988	1,790.48	1,267	1,118	673	15.81	43
1991	417.27	281	248	169	17.10	10
1994	551.52	350	309	243	18.51	13
2012	1,055.35	369	325	730	27.00	27
2013	422.81	140	123	299	27.31	11
2019	181,294.79	36,984	32,621	148,674	29.26	5,081
2023	653,815.24	69,566	61,359	592,456	29.39	20,158
2024	1,265,047.41	100,571	88,707	1,176,341	28.95	40,634
2025	397,245.69	20,180	17,799	379,446	28.00	13,552
	2,544,088.70	262,189	231,259	2,312,830		80,862
	81,779,824.01	15,498,095	16,033,091	65,746,734		2,335,776

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 2.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	2,793.87	2,605	2,417	377	3.05	124
1955	16,307.64	15,097	14,006	2,302	3.34	689
1956	36,014.93	33,110	30,717	5,298	3.63	1,460
1957	49,914.06	45,566	42,272	7,642	3.92	1,949
1958	73,912.23	66,997	62,154	11,758	4.21	2,793
1959	140,376.41	126,339	117,207	23,170	4.50	5,149
1960	203,240.25	181,607	168,480	34,761	4.79	7,257
1961	228,952.21	203,055	188,377	40,575	5.09	7,972
1962	220,767.23	194,372	180,322	40,445	5.38	7,518
1963	258,591.19	226,009	209,672	48,919	5.67	8,628
1964	253,264.37	219,664	203,786	49,479	5.97	8,288
1965	319,700.11	275,083	255,199	64,501	6.28	10,271
1966	457,201.67	390,249	362,040	95,162	6.59	14,440
1967	425,367.66	360,146	334,113	91,255	6.90	13,225
1968	503,327.54	422,574	392,028	111,299	7.22	15,415
1969	534,866.83	445,127	412,951	121,916	7.55	16,148
1970	533,676.38	440,107	408,294	125,382	7.89	15,891
1971	599,892.28	490,046	454,623	145,269	8.24	17,630
1972	843,862.88	682,778	633,423	210,439	8.59	24,498
1973	1,049,255.19	840,338	779,594	269,661	8.96	30,096
1974	1,097,706.34	869,866	806,988	290,719	9.34	31,126
1975	719,746.66	564,123	523,345	196,401	9.73	20,185
1976	798,929.96	619,083	574,333	224,597	10.13	22,171
1977	1,545,031.04	1,182,814	1,097,314	447,717	10.55	42,438
1978	1,434,739.72	1,084,979	1,006,551	428,188	10.97	39,033
1979	2,651,020.69	1,978,828	1,835,789	815,232	11.41	71,449
1980	4,476,701.20	3,296,822	3,058,512	1,418,190	11.86	119,578
1981	4,546,003.43	3,300,398	3,061,829	1,484,174	12.33	120,371
1982	4,012,630.84	3,178,405	2,948,654	1,063,976	11.61	91,643
1983	2,973,497.71	2,327,654	2,159,400	814,098	12.00	67,842
1984	3,152,695.25	2,437,664	2,261,458	891,238	12.39	71,932
1985	3,627,779.00	2,768,358	2,568,248	1,059,531	12.81	82,711
1986	3,920,257.32	2,950,778	2,737,481	1,182,776	13.22	89,469
1987	4,651,262.74	3,432,167	3,184,073	1,467,190	13.94	105,250
1988	5,991,670.02	4,354,746	4,039,964	1,951,706	14.38	135,724
1989	8,531,274.38	6,101,567	5,660,516	2,870,758	14.83	193,578
1990	9,484,287.13	6,669,351	6,187,258	3,297,029	15.30	215,492
1991	8,604,614.11	5,944,928	5,515,200	3,089,415	15.77	195,905
1992	8,590,287.45	5,825,933	5,404,806	3,185,481	16.25	196,030
1993	5,882,133.85	3,911,619	3,628,868	2,253,266	16.75	134,523
1994	11,607,002.61	7,560,802	7,014,270	4,592,732	17.26	266,091

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1995	12,345,713.20	7,870,392	7,301,482	5,044,232	17.77	283,862
1996	10,262,964.29	6,395,879	5,933,554	4,329,411	18.29	236,709
1997	11,486,624.38	6,988,462	6,483,302	5,003,323	18.83	265,710
1998	9,193,947.75	5,453,850	5,059,619	4,134,329	19.37	213,440
1999	9,358,575.74	5,406,449	5,015,644	4,342,931	19.92	218,019
2000	9,832,272.07	5,523,770	5,124,485	4,707,787	20.48	229,872
2001	9,706,335.10	5,318,101	4,933,683	4,772,652	20.83	229,124
2002	10,211,387.63	5,423,268	5,031,248	5,180,140	21.41	241,950
2003	8,049,700.59	4,135,936	3,836,970	4,212,730	22.00	191,488
2004	11,041,623.04	5,478,853	5,082,815	5,958,808	22.59	263,781
2005	9,279,175.57	4,436,374	4,115,691	5,163,484	23.20	222,564
2006	10,096,066.05	4,661,354	4,324,409	5,771,657	23.61	244,458
2007	10,041,639.41	4,446,438	4,125,028	5,916,612	24.23	244,185
2008	13,182,511.43	5,657,934	5,248,951	7,933,561	24.60	322,502
2009	13,431,571.43	5,500,229	5,102,646	8,328,926	25.24	329,989
2010	13,887,967.53	5,407,975	5,017,060	8,870,907	25.87	342,903
2011	21,307,572.22	7,892,325	7,321,829	13,985,743	26.34	530,970
2012	31,356,662.41	10,956,018	10,164,063	21,192,599	27.00	784,911
2013	40,650,159.91	13,390,163	12,422,257	28,227,903	27.48	1,027,216
2014	39,555,973.62	12,214,885	11,331,933	28,224,040	27.98	1,008,722
2015	41,319,876.77	11,879,465	11,020,759	30,299,118	28.50	1,063,127
2016	45,058,337.17	11,967,494	11,102,425	33,955,912	29.03	1,169,683
2017	42,734,872.67	10,393,121	9,641,855	33,093,017	29.56	1,119,520
2018	48,795,157.00	10,783,730	10,004,229	38,790,928	29.96	1,294,757
2019	64,708,056.83	12,760,429	11,838,043	52,870,014	30.52	1,732,307
2020	56,583,898.15	9,822,965	9,112,913	47,470,985	30.95	1,533,796
2021	74,572,106.57	11,155,987	10,349,578	64,222,529	31.26	2,054,463
2022	94,566,790.39	11,783,022	10,931,288	83,635,503	31.60	2,646,693
2023	98,679,602.52	9,769,281	9,063,110	89,616,493	31.84	2,814,588
2024	65,952,901.09	4,814,562	4,466,542	61,486,359	31.75	1,936,578
2025	54,709,076.24	2,494,734	2,314,402	52,394,674	31.39	1,669,152
2026	86,682,862.96	1,438,936	1,334,923	85,347,940	29.62	2,881,429
	1,183,692,538.11	317,644,135	294,683,265	889,009,273		31,870,450
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1938	1,209.24	1,209	1,209			
1939	5,041.71	5,042	5,042			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1940	5,621.76	5,622	5,622			
1941	5,821.34	5,821	5,821			
1942	3,853.82	3,854	3,854			
1943	2,911.51	2,897	2,857	55	0.23	55
1944	4,922.17	4,885	4,817	105	0.34	105
1945	8,342.42	8,233	8,118	224	0.59	224
1946	14,473.22	14,200	14,002	471	0.85	471
1947	15,797.90	15,405	15,190	607	1.12	542
1948	19,487.27	18,890	18,627	860	1.38	623
1949	17,692.12	17,043	16,806	886	1.65	537
1950	25,469.01	24,382	24,042	1,427	1.92	743
1951	19,454.28	18,503	18,245	1,209	2.20	550
1952	1,476,667.34	1,395,288	1,375,859	100,808	2.48	40,648
1953	15,508.82	14,554	14,351	1,157	2.77	418
1954	22,185.18	20,681	20,393	1,792	3.05	588
1955	37,781.78	34,978	34,491	3,291	3.34	985
1956	43,744.33	40,215	39,655	4,089	3.63	1,126
1957	61,085.56	55,764	54,988	6,098	3.92	1,556
1958	90,124.69	81,693	80,555	9,569	4.21	2,273
1959	143,680.88	129,313	127,512	16,169	4.50	3,593
1960	126,510.04	113,044	111,470	15,040	4.79	3,140
1961	152,847.97	135,559	133,671	19,177	5.09	3,768
1962	278,612.11	245,301	241,885	36,727	5.38	6,827
1963	351,857.32	307,523	303,241	48,616	5.67	8,574
1964	476,396.41	413,193	407,439	68,957	5.97	11,551
1965	569,195.83	489,759	482,939	86,257	6.28	13,735
1966	631,102.11	538,684	531,183	99,919	6.59	15,162
1967	740,941.52	627,333	618,598	122,344	6.90	17,731
1968	961,517.92	807,252	796,011	165,507	7.22	22,923
1969	1,017,516.15	846,797	835,006	182,510	7.55	24,174
1970	1,169,565.74	964,506	951,076	218,490	7.89	27,692
1971	395,710.34	323,252	318,751	76,959	8.24	9,340
1972	667,478.09	540,063	532,543	134,935	8.59	15,708
1973	1,250,708.69	1,001,680	987,732	262,977	8.96	29,350
1974	1,287,851.63	1,020,545	1,006,334	281,517	9.34	30,141
1975	1,101,449.71	863,294	851,273	250,177	9.73	25,712
1976	1,335,533.26	1,034,891	1,020,481	315,053	10.13	31,101
1977	1,703,248.15	1,303,939	1,285,782	417,466	10.55	39,570
1978	1,297,629.65	981,293	967,629	330,001	10.97	30,082
1979	1,639,091.47	1,223,483	1,206,447	432,645	11.41	37,918
1980	1,862,210.42	1,371,406	1,352,310	509,901	11.86	42,993

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1981	1,708,667.95	1,240,493	1,223,220	485,448	12.33	39,371
1982	1,401,581.67	1,110,193	1,094,734	306,848	11.61	26,430
1983	1,076,642.79	842,796	831,060	245,582	12.00	20,465
1984	1,531,965.55	1,184,516	1,168,022	363,943	12.39	29,374
1985	1,962,826.42	1,497,833	1,476,976	485,850	12.81	37,927
1986	2,462,022.06	1,853,164	1,827,359	634,663	13.22	48,008
1987	3,266,506.32	2,410,355	2,376,792	889,714	13.94	63,825
1988	4,348,017.46	3,160,139	3,116,135	1,231,882	14.38	85,666
1989	4,123,806.34	2,949,346	2,908,278	1,215,529	14.83	81,964
1990	4,538,353.13	3,191,370	3,146,932	1,391,422	15.30	90,943
1991	3,330,234.45	2,300,859	2,268,821	1,061,414	15.77	67,306
1992	4,123,744.52	2,796,724	2,757,781	1,365,964	16.25	84,059
1993	4,365,898.41	2,903,322	2,862,894	1,503,004	16.75	89,732
1994	4,449,859.03	2,898,638	2,858,276	1,591,583	17.26	92,212
1995	5,115,174.50	3,260,924	3,215,517	1,899,657	17.77	106,902
1996	4,996,064.20	3,113,547	3,070,192	1,925,872	18.29	105,296
1997	6,059,557.00	3,686,634	3,635,299	2,424,258	18.83	128,744
1998	5,505,206.31	3,265,688	3,220,215	2,284,992	19.37	117,966
1999	3,990,683.85	2,305,418	2,273,316	1,717,368	19.92	86,213
2000	3,198,516.21	1,796,926	1,771,905	1,426,612	20.48	69,659
2001	5,865,889.09	3,213,921	3,169,169	2,696,721	20.83	129,463
2002	4,902,015.15	2,603,460	2,567,208	2,334,807	21.41	109,052
2003	5,266,321.85	2,705,836	2,668,158	2,598,163	22.00	118,098
2004	11,305,730.18	5,609,903	5,531,788	5,773,943	22.59	255,597
2005	7,324,540.13	3,501,863	3,453,101	3,871,439	23.20	166,872
2006	4,296,991.37	1,983,921	1,956,296	2,340,696	23.61	99,140
2007	5,904,496.33	2,614,511	2,578,105	3,326,391	24.23	137,284
2008	6,331,699.21	2,717,565	2,679,724	3,651,975	24.60	148,454
2009	6,332,325.17	2,593,087	2,556,979	3,775,346	25.24	149,578
2010	4,206,356.37	1,637,955	1,615,147	2,591,209	25.87	100,163
2011	7,297,788.82	2,703,101	2,665,461	4,632,327	26.34	175,867
2012	9,186,533.88	3,209,775	3,165,080	6,021,454	27.00	223,017
2013	9,082,014.08	2,991,615	2,949,958	6,132,056	27.48	223,146
2014	9,634,028.61	2,974,988	2,933,563	6,700,466	27.98	239,473
2015	13,986,535.86	4,021,129	3,965,137	10,021,399	28.50	351,628
2016	15,529,663.32	4,124,679	4,067,245	11,462,419	29.03	394,847
2017	17,068,932.48	4,151,164	4,093,361	12,975,572	29.56	438,957
2018	19,326,871.19	4,271,239	4,211,764	15,115,107	29.96	504,510
2019	23,467,858.97	4,627,862	4,563,421	18,904,438	30.52	619,411
2020	18,116,964.36	3,145,105	3,101,311	15,015,654	30.95	485,158
2021	32,154,440.68	4,810,304	4,743,323	27,411,118	31.26	876,875

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2022	29,005,614.41	3,614,100	3,563,775	25,441,839	31.60	805,121
2023	25,286,288.92	2,503,343	2,468,485	22,817,804	31.84	716,640
2024	16,371,308.52	1,195,106	1,178,465	15,192,844	31.75	478,515
2025	19,159,962.73	873,694	861,528	18,298,435	31.39	582,938
2026	29,472,227.15	489,239	482,427	28,989,801	29.62	978,724
	448,496,577.88	143,728,619	141,727,560	306,769,018		11,482,819
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1962	3,240.46	2,853	2,750	490	5.38	91
1963	7,070.00	6,179	5,956	1,114	5.67	196
1964	7,689.17	6,669	6,428	1,261	5.97	211
1965	7,822.47	6,731	6,488	1,334	6.28	212
1966	17,752.79	15,153	14,606	3,147	6.59	478
1967	21,913.23	18,553	17,883	4,030	6.90	584
1968	20,331.47	17,069	16,453	3,878	7.22	537
1969	23,339.22	19,423	18,722	4,617	7.55	612
1970	38,634.57	31,861	30,711	7,923	7.89	1,004
1971	58,364.24	47,677	45,956	12,408	8.24	1,506
1972	34,831.39	28,182	27,165	7,666	8.59	892
1973	75,060.26	60,115	57,945	17,115	8.96	1,910
1974	113,798.19	90,178	86,923	26,875	9.34	2,877
1975	81,855.56	64,157	61,842	20,014	9.73	2,057
1976	42,243.09	32,734	31,553	10,690	10.13	1,055
1977	56,594.44	43,326	41,762	14,832	10.55	1,406
1978	51,597.43	39,019	37,611	13,987	10.97	1,275
1979	127,812.24	95,404	91,961	35,851	11.41	3,142
1980	301,262.96	221,862	213,855	87,408	11.86	7,370
1981	296,942.01	215,580	207,800	89,142	12.33	7,230
1982	251,522.36	199,231	192,041	59,482	11.61	5,123
1983	362,896.30	284,075	273,823	89,074	12.00	7,423
1984	469,000.68	362,631	349,543	119,457	12.39	9,641
1985	534,744.97	408,064	393,337	141,408	12.81	11,039
1986	694,263.12	522,572	503,712	190,551	13.22	14,414
1987	671,902.65	495,797	477,903	193,999	13.94	13,917
1988	1,127,205.78	819,253	789,686	337,520	14.38	23,471
1989	1,194,993.34	854,659	823,814	371,179	14.83	25,029
1990	1,049,092.83	737,722	711,097	337,996	15.30	22,091

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,621,648.89	1,120,397	1,079,961	541,688	15.77	34,349
1992	1,187,831.31	805,587	776,513	411,318	16.25	25,312
1993	2,104,478.36	1,399,478	1,348,970	755,508	16.75	45,105
1994	2,415,395.28	1,573,388	1,516,604	898,792	17.26	52,074
1995	2,328,706.78	1,484,551	1,430,973	897,734	17.77	50,520
1996	2,377,366.51	1,481,575	1,428,104	949,262	18.29	51,901
1997	2,699,470.41	1,642,358	1,583,085	1,116,386	18.83	59,288
1998	2,404,381.85	1,426,279	1,374,804	1,029,578	19.37	53,153
1999	2,127,064.22	1,228,805	1,184,457	942,607	19.92	47,320
2000	2,211,709.32	1,242,538	1,197,694	1,014,015	20.48	49,512
2001	1,791,536.81	981,583	946,157	845,380	20.83	40,585
2002	2,280,673.49	1,211,266	1,167,551	1,113,123	21.41	51,991
2003	2,620,540.94	1,346,434	1,297,841	1,322,700	22.00	60,123
2004	2,192,777.11	1,088,056	1,048,788	1,143,990	22.59	50,641
2005	2,295,409.64	1,097,435	1,057,828	1,237,582	23.20	53,344
2006	2,255,312.34	1,041,278	1,003,698	1,251,615	23.61	53,012
2007	2,467,867.17	1,092,772	1,053,333	1,414,534	24.23	58,379
2008	3,599,565.18	1,544,933	1,489,176	2,110,390	24.60	85,788
2009	3,032,531.49	1,241,822	1,197,004	1,835,527	25.24	72,723
2010	3,298,531.09	1,284,448	1,238,092	2,060,439	25.87	79,646
2011	5,882,276.75	2,178,795	2,100,161	3,782,116	26.34	143,588
2012	5,323,278.78	1,859,954	1,792,827	3,530,451	27.00	130,757
2013	6,936,123.91	2,284,759	2,202,301	4,733,823	27.48	172,264
2014	6,749,707.44	2,084,310	2,009,086	4,740,621	27.98	169,429
2015	6,408,782.63	1,842,525	1,776,027	4,632,755	28.50	162,553
2016	4,801,957.52	1,275,400	1,229,370	3,572,587	29.03	123,065
2017	5,127,709.42	1,247,059	1,202,052	3,925,657	29.56	132,803
2018	1,315,892.78	290,812	280,316	1,035,576	29.96	34,565
2019	5,711,652.16	1,126,338	1,085,688	4,625,964	30.52	151,572
2020	4,737,034.99	822,349	792,670	3,944,365	30.95	127,443
2021	8,660,112.63	1,295,553	1,248,796	7,411,317	31.26	237,086
2022	6,414,698.93	799,271	770,425	5,644,274	31.60	178,616
2023	6,591,094.72	652,518	628,968	5,962,126	31.84	187,253

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2024	13,445,042.93	981,488	946,066	12,498,977	31.75	393,669
2025	6,704,600.81	305,730	294,696	6,409,905	31.39	204,202
2026	17,877,453.40	296,766	286,056	17,591,398	29.62	593,903
	167,743,995.21	50,425,339	48,605,464	119,138,531		4,384,327
	1,799,933,111.20	511,798,093	485,016,289	1,314,916,822		47,737,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.5	2.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1948	278.30	278	278			
1949	1,637.57	1,638	1,638			
1950	1,998.10	1,998	1,998			
1951	2,802.79	2,803	2,803			
1952	4,439.21	4,439	4,439			
1953	3,739.76	3,740	3,740			
1954	1,449.23	1,449	1,449			
1955	2,733.44	2,733	2,733			
1956	3,116.37	3,116	3,116			
1957	2,565.73	2,566	2,566			
1958	3,875.03	3,875	3,875			
1959	3,982.72	3,983	3,983			
1960	4,763.84	4,739	4,764			
1961	6,079.97	6,009	6,080			
1962	7,412.48	7,275	7,412			
1963	7,691.52	7,493	7,692			
1964	9,303.55	8,993	9,304			
1965	8,908.29	8,545	8,908			
1966	8,739.43	8,315	8,739			
1967	22,943.62	21,650	22,944			
1968	51,123.16	47,843	51,123			
1969	49,984.05	46,374	49,984			
1970	43,921.85	40,396	43,922			
1971	18,909.69	17,239	18,910			
1972	18,444.82	16,667	18,445			
1973	37,329.23	33,431	37,286	43	3.76	11
1974	41,407.42	36,749	40,987	421	4.05	104
1975	34,579.75	30,401	33,907	673	4.35	155
1976	23,366.13	20,354	22,701	665	4.64	143
1977	31,095.76	26,820	29,913	1,183	4.95	239
1978	77,730.03	66,395	74,051	3,679	5.25	701
1979	94,954.08	80,263	89,518	5,436	5.57	976
1980	403,317.77	337,331	376,229	27,089	5.89	4,599
1981	236,159.62	195,290	217,809	18,351	6.23	2,946
1982	146,167.32	128,072	142,840	3,327	6.25	532
1983	16,299.16	14,169	15,803	496	6.50	76
1984	83,178.51	71,692	79,959	3,220	6.77	476
1985	289,796.93	247,458	275,992	13,804	7.06	1,955
1986	185,422.00	156,719	174,790	10,632	7.37	1,443
1987	291,681.24	242,708	270,695	20,986	7.92	2,650
1988	273,301.44	224,763	250,681	22,621	8.26	2,739

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1989	357,325.21	290,148	323,605	33,720	8.62	3,912
1990	701,197.35	561,729	626,502	74,695	9.00	8,299
1991	754,735.74	595,939	664,657	90,079	9.39	9,593
1992	726,241.06	564,652	629,762	96,479	9.80	9,845
1993	607,973.52	464,978	518,595	89,379	10.23	8,737
1994	844,890.71	634,851	708,056	136,835	10.67	12,824
1995	1,050,925.89	775,058	864,430	186,496	11.12	16,771
1996	748,098.95	540,876	603,245	144,854	11.59	12,498
1997	963,822.72	682,194	760,858	202,965	12.07	16,816
1998	883,470.00	611,450	681,957	201,513	12.57	16,031
1999	1,149,160.47	776,603	866,153	283,007	13.07	21,653
2000	1,206,536.32	794,987	886,657	319,879	13.59	23,538
2001	1,587,327.32	1,018,112	1,135,511	451,816	14.12	31,998
2002	1,333,755.56	834,397	930,612	403,144	14.51	27,784
2003	1,070,547.29	649,608	724,515	346,033	15.07	22,962
2004	1,009,768.11	593,138	661,533	348,235	15.63	22,280
2005	1,132,456.60	642,556	716,649	415,807	16.20	25,667
2006	6,261,324.33	3,436,215	3,832,447	2,428,878	16.65	145,879
2007	716,328.36	377,792	421,355	294,973	17.25	17,100
2008	2,603,051.37	1,329,118	1,482,379	1,120,672	17.73	63,208
2009	1,070,696.73	524,641	585,138	485,559	18.21	26,664
2010	806,977.28	376,858	420,314	386,664	18.83	20,534
2011	1,575,613.37	700,833	781,646	793,967	19.34	41,053
2012	1,299,590.29	548,427	611,666	687,924	19.86	34,639
2013	2,104,370.10	835,224	931,534	1,172,836	20.51	57,184
2014	2,706,986.25	1,008,352	1,124,626	1,582,361	21.06	75,136
2015	1,814,408.35	630,144	702,806	1,111,602	21.61	51,439
2016	2,649,598.49	851,316	949,482	1,700,117	22.18	76,651
2017	2,988,075.62	882,678	984,460	2,003,616	22.66	88,421
2018	6,487,580.70	1,742,564	1,943,500	4,544,081	23.15	196,289
2019	2,173,964.52	523,491	583,855	1,590,110	23.65	67,235
2020	2,336,675.44	495,142	552,237	1,784,438	24.17	73,829
2021	2,630,309.66	480,295	535,678	2,094,632	24.62	85,078
2022	5,345,561.82	815,733	909,796	4,435,766	25.00	177,431
2023	3,754,650.11	455,815	508,375	3,246,275	25.32	128,210
2024	4,635,565.08	414,883	462,723	4,172,842	25.43	164,091
2025	6,597,503.51	369,460	412,063	6,185,441	25.31	244,387
2026	4,388,506.76	89,526	99,849	4,288,657	23.95	179,067
	83,632,201.87	30,106,554	33,563,230	50,068,972		2,324,478

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	775.81	776	776			
1956	3,271.04	3,271	3,271			
1957	1,205.53	1,206	1,206			
1958	5,574.37	5,574	5,574			
1959	2,685.00	2,685	2,685			
1960	8,231.61	8,188	8,232			
1961	25,855.74	25,554	25,856			
1962	45,408.73	44,564	45,409			
1963	53,242.91	51,868	53,243			
1964	117,863.76	113,935	117,864			
1965	218,303.72	209,390	218,304			
1966	323,327.46	307,611	323,327			
1967	255,215.52	240,824	255,216			
1968	301,020.66	281,704	301,021			
1969	453,738.19	420,969	453,738			
1970	389,883.40	358,584	389,883			
1971	253,727.22	231,315	253,727			
1972	251,889.27	227,610	251,889			
1973	111,863.83	100,181	111,864			
1974	34,789.97	30,876	34,790			
1975	57,445.76	50,505	56,941	505	4.35	116
1976	24,917.23	21,706	24,472	445	4.64	96
1977	41,421.69	35,726	40,279	1,143	4.95	231
1978	36,585.59	31,250	35,232	1,353	5.25	258
1979	112,853.67	95,393	107,550	5,304	5.57	952
1980	857,333.15	717,065	808,446	48,888	5.89	8,300
1981	1,230,604.82	1,017,636	1,147,320	83,284	6.23	13,368
1982	79,640.68	69,781	78,674	967	6.25	155
1983	47,039.85	40,892	46,103	937	6.50	144
1984	236,679.20	203,994	229,990	6,689	6.77	988
1985	468,140.67	399,745	450,687	17,453	7.06	2,472
1986	572,814.07	484,142	545,840	26,974	7.37	3,660
1987	512,368.65	426,342	480,674	31,695	7.92	4,002
1988	626,579.68	515,299	580,967	45,613	8.26	5,522
1989	588,981.43	478,253	539,200	49,781	8.62	5,775
1990	589,404.00	472,172	532,344	57,060	9.00	6,340
1991	697,528.88	550,769	620,957	76,572	9.39	8,155
1992	1,062,742.39	826,282	931,581	131,162	9.80	13,384
1993	1,261,818.43	965,039	1,088,021	173,798	10.23	16,989
1994	2,268,826.43	1,704,796	1,922,050	346,776	10.67	32,500
1995	370,245.05	273,056	307,853	62,392	11.12	5,611

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,138,913.44	823,434	928,370	210,544	11.59	18,166
1997	1,068,094.37	755,997	852,339	215,755	12.07	17,875
1998	1,478,304.29	1,023,134	1,153,519	324,785	12.57	25,838
1999	737,936.72	498,698	562,251	175,686	13.07	13,442
2000	791,073.99	521,239	587,664	203,410	13.59	14,968
2001	930,929.30	597,098	673,190	257,739	14.12	18,253
2002	949,814.03	594,204	669,928	279,886	14.51	19,289
2003	582,095.73	353,216	398,229	183,867	15.07	12,201
2004	1,774,028.38	1,042,064	1,174,861	599,167	15.63	38,334
2005	1,218,271.69	691,247	779,337	438,934	16.20	27,095
2006	1,269,145.65	696,507	785,268	483,878	16.65	29,062
2007	952,382.72	502,287	566,297	386,086	17.25	22,382
2008	515,081.18	263,000	296,516	218,565	17.73	12,327
2009	734,290.03	359,802	405,654	328,636	18.21	18,047
2010	386,324.81	180,414	203,405	182,919	18.83	9,714
2011	1,182,156.44	525,823	592,832	589,324	19.34	30,472
2012	518,255.62	218,704	246,575	271,681	19.86	13,680
2013	655,895.75	260,325	293,500	362,396	20.51	17,669
2014	1,003,907.24	373,955	421,611	582,297	21.06	27,649
2015	1,061,983.85	368,827	415,829	646,155	21.61	29,901
2016	943,458.20	303,133	341,763	601,695	22.18	27,128
2017	914,111.20	270,028	304,440	609,672	22.66	26,905
2018	3,347,616.93	899,170	1,013,757	2,333,859	23.15	100,815
2019	673,281.54	162,126	182,787	490,495	23.65	20,740
2020	1,801,120.23	381,657	430,294	1,370,826	24.17	56,716
2021	1,187,173.30	216,778	244,404	942,770	24.62	38,293
2022	3,548,501.24	541,501	610,508	2,937,993	25.00	117,520
2023	2,703,617.44	328,219	370,046	2,333,571	25.32	92,163
2024	2,551,686.49	228,376	257,480	2,294,207	25.43	90,217
2025	5,195,692.48	290,959	328,038	4,867,655	25.31	192,321
2026	5,967,348.34	121,734	137,247	5,830,101	23.95	243,428
	62,384,337.68	26,440,184	29,660,995	32,723,343		1,551,628
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1966	16,556.84	15,752	14,369	2,188	1.75	1,250
1967	23,712.61	22,375	20,410	3,302	2.03	1,627
1968	41,343.79	38,691	35,293	6,050	2.31	2,619

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1969	27,869.04	25,856	23,585	4,284	2.60	1,648
1970	26,296.73	24,186	22,062	4,235	2.89	1,465
1971	65,302.00	59,534	54,306	10,996	3.18	3,458
1972	90,224.32	81,528	74,369	15,856	3.47	4,569
1973	48,674.77	43,591	39,763	8,912	3.76	2,370
1974	51,686.57	45,872	41,844	9,843	4.05	2,430
1975	33,514.45	29,465	26,878	6,637	4.35	1,526
1976	13,638.29	11,880	10,837	2,802	4.64	604
1977	8,024.64	6,921	6,313	1,711	4.95	346
1978	20,233.89	17,283	15,765	4,469	5.25	851
1979	82,217.01	69,496	63,393	18,824	5.57	3,380
1980	35,257.75	29,489	26,899	8,358	5.89	1,419
1981	74,655.56	61,736	56,315	18,341	6.23	2,944
1982	65,297.22	57,213	52,189	13,108	6.25	2,097
1983	51,113.58	44,433	40,531	10,582	6.50	1,628
1984	67,115.22	57,847	52,767	14,348	6.77	2,119
1985	88,458.81	75,535	68,902	19,557	7.06	2,770
1986	61,903.59	52,321	47,726	14,177	7.37	1,924
1987	10,880.03	9,053	8,258	2,622	7.92	331
1988	24,115.88	19,833	18,091	6,024	8.26	729
1989	152,844.75	124,110	113,211	39,633	8.62	4,598
1990	178,467.28	142,970	130,415	48,052	9.00	5,339
1991	153,366.57	121,098	110,464	42,903	9.39	4,569
1992	73,625.00	57,243	52,216	21,409	9.80	2,185
1993	63,391.72	48,482	44,225	19,167	10.23	1,874
1995	23,870.99	17,605	16,059	7,812	11.12	703
1996	16,217.76	11,725	10,695	5,522	11.59	476
2000	4,157.02	2,739	2,498	1,659	13.59	122
2001	3,650.45	2,341	2,135	1,515	14.12	107
2002	14,474.51	9,055	8,260	6,215	14.51	428
2003	101,296.17	61,467	56,069	45,227	15.07	3,001
2004	44,912.16	26,381	24,064	20,848	15.63	1,334
2006	128,924.74	70,754	64,541	64,384	16.65	3,867
2008	82,533.52	42,142	38,441	44,092	17.73	2,487
2011	31,395.48	13,965	12,739	18,657	19.34	965
2012	741,450.15	312,892	285,416	456,034	19.86	22,962
2013	1,254,670.45	497,979	454,250	800,421	20.51	39,026
2014	612,660.37	228,216	208,175	404,485	21.06	19,206
2015	881,785.59	306,244	279,352	602,434	21.61	27,878
2016	425,095.44	136,583	124,589	300,506	22.18	13,549
2017	803,126.17	237,243	216,410	586,716	22.66	25,892

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2018	973,306.51	261,430	238,473	734,834	23.15	31,742
2019	876,093.76	210,963	192,438	683,656	23.65	28,907
2020	835,716.50	177,088	161,537	674,179	24.17	27,893
2021	961,735.97	175,613	160,192	801,544	24.62	32,557
2022	1,206,631.42	184,132	167,963	1,038,669	25.00	41,547
2023	1,449,796.15	176,005	160,549	1,289,247	25.32	50,918
2024	900,867.78	80,628	73,548	827,320	25.43	32,533
2025	779,913.33	43,675	39,840	740,074	25.31	29,240
	14,804,070.30	4,680,658	4,269,631	10,534,439		500,009
	160,820,609.85	61,227,396	67,493,856	93,326,754		4,376,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.3	2.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	2,442,097.74	2,038,907	1,380,280	1,061,817	3.26	325,711
2012	2,499,940.96	1,957,454	1,325,139	1,174,802	4.02	292,239
2013	1,258,409.95	944,563	639,441	618,968	4.49	137,855
2014	83,379.92	59,517	40,291	43,089	5.01	8,601
2015	1,085,289.14	730,183	494,313	590,977	5.59	105,720
2016	689,401.82	432,875	293,044	396,358	6.22	63,723
2017	1,091,981.31	630,728	426,984	664,997	6.95	95,683
2018	1,120,450.47	587,564	397,764	722,687	7.71	93,734
2019	2,497,059.79	1,166,626	789,772	1,707,288	8.55	199,683
2020	2,698,669.67	1,099,978	744,653	1,954,017	9.45	206,774
2021	2,390,202.39	827,010	559,862	1,830,341	10.40	175,994
2022	1,549,700.85	439,340	297,420	1,252,281	11.37	110,139
2023	1,782,610.00	393,600	266,456	1,516,154	12.35	122,766
2024	1,288,295.59	203,293	137,623	1,150,672	13.35	86,193
2025	387,546.05	36,662	24,819	362,727	14.35	25,277
2026	2,196,078.03	69,396	46,979	2,149,099	15.35	140,006
	25,061,113.68	11,617,696	7,864,840	17,196,274		2,190,098
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	28,486.24	27,711	28,486			
2000	77,483.04	74,849	77,374	109	0.92	109
2001	448,549.67	430,383	444,900	3,649	1.07	3,410
2002	1,381,276.02	1,313,041	1,357,332	23,944	1.26	19,003
2003	587,775.10	552,097	570,720	17,055	1.50	11,370
2004	2,333,320.32	2,169,988	2,243,185	90,136	1.67	53,974
2005	991,205.31	909,926	940,619	50,586	1.90	26,624
2006	1,066,120.31	965,052	997,605	68,516	2.12	32,319
2007	1,255,274.68	1,116,441	1,154,100	101,175	2.39	42,333
2008	412,679.37	361,879	374,086	38,594	2.60	14,844
2009	45,796.30	39,270	40,595	5,202	2.91	1,788
2010	218,341.10	182,293	188,442	29,899	3.26	9,171
2011	174,667.62	141,586	146,362	28,306	3.62	7,819
2012	95,415.93	74,711	77,231	18,185	4.02	4,524
2013	68,062.17	51,087	52,810	15,252	4.49	3,397
2014	165,997.59	118,489	122,486	43,512	5.01	8,685
2016	192,946.28	121,151	125,238	67,709	6.22	10,886
2017	978,946.82	565,440	584,513	394,434	6.95	56,753

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2018	334,788.05	175,563	181,485	153,303	7.71	19,884
2019	40,588.03	18,963	19,603	20,985	8.55	2,454
2020	312,397.92	127,333	131,628	180,770	9.45	19,129
2021	547,323.29	189,374	195,762	351,561	10.40	33,804
2022	892,779.16	253,103	261,641	631,139	11.37	55,509
2023	1,677,935.34	370,488	382,985	1,294,950	12.35	104,854
2024	1,555,326.40	245,431	253,710	1,301,617	13.35	97,499
2025	598,190.74	56,589	58,498	539,693	14.35	37,609
2026	2,986,153.55	94,362	97,545	2,888,609	15.35	188,183
	19,467,826.35	10,746,600	11,108,938	8,358,888		865,934
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	339,899	355,048	41,335	2.91	14,204
2020	5,164.22	2,105	2,199	2,965	9.45	314
2021	5,127.99	1,774	1,853	3,275	10.40	315
	421,045.24	358,148	373,470	47,575		14,833
	44,949,985.27	22,722,444	19,347,248	25,602,737		3,070,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	6.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	95,131.21	77,712	85,703	9,428	8.24	1,144
1972	87,987.42	71,192	78,513	9,475	8.59	1,103
1973	120,104.97	96,191	106,082	14,023	8.96	1,565
1974	128,019.59	101,448	111,880	16,140	9.34	1,728
1975	88,353.43	69,250	76,371	11,982	9.73	1,231
1976	46,114.03	35,733	39,407	6,707	10.13	662
1977	79,876.69	61,150	67,438	12,439	10.55	1,179
1978	93,593.70	70,777	78,055	15,539	10.97	1,416
1979	294,569.47	219,878	242,488	52,081	11.41	4,565
1980	557,534.23	410,591	452,812	104,722	11.86	8,830
1981	630,621.55	457,831	504,910	125,712	12.33	10,196
1982	507,316.34	401,845	443,167	64,149	11.61	5,525
1983	527,807.31	413,168	455,654	72,153	12.00	6,013
1984	462,722.57	357,777	394,567	68,155	12.39	5,501
1985	650,584.10	496,461	547,512	103,072	12.81	8,046
1986	666,591.27	501,743	553,337	113,254	13.22	8,567
1987	747,052.62	551,250	607,935	139,117	13.94	9,980
1988	963,639.06	700,373	772,393	191,246	14.38	13,299
1989	1,047,413.25	749,110	826,141	221,272	14.83	14,921
1990	1,307,989.34	919,778	1,014,359	293,630	15.30	19,192
1991	1,303,227.85	900,400	992,989	310,239	15.77	19,673
1992	1,222,992.24	829,433	914,724	308,268	16.25	18,970
1993	950,967.30	632,393	697,422	253,545	16.75	15,137
1994	1,350,463.52	879,692	970,151	380,312	17.26	22,034
1995	1,494,019.98	952,438	1,050,378	443,642	17.77	24,966
1996	1,391,570.56	867,227	956,404	435,166	18.29	23,793
1997	1,639,669.13	997,575	1,100,156	539,513	18.83	28,652
1998	1,813,597.20	1,075,826	1,186,454	627,143	19.37	32,377
1999	1,781,221.77	1,029,012	1,134,826	646,396	19.92	32,450
2000	1,815,454.49	1,019,922	1,124,801	690,653	20.48	33,723
2001	1,762,449.82	965,646	1,064,944	697,506	20.83	33,486
2002	1,019,578.23	541,498	597,181	422,398	21.41	19,729
2003	1,418,225.38	728,684	803,615	614,610	22.00	27,937
2004	1,114,058.20	552,796	609,640	504,418	22.59	22,329
2005	1,287,659.47	615,630	678,936	608,724	23.20	26,238
2006	1,351,744.11	624,100	688,277	663,468	23.61	28,101
2007	7,141,224.56	3,162,134	3,487,298	3,653,927	24.23	150,802
2008	3,005,058.36	1,289,771	1,422,399	1,582,660	24.60	64,336
2009	2,204,014.65	902,544	995,353	1,208,662	25.24	47,887
2011	1,790,873.23	663,339	731,550	1,059,323	26.34	40,217
2012	2,209,936.33	772,152	851,553	1,358,384	27.00	50,311

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	2,724,218.62	897,358	989,634	1,734,585	27.48	63,122
2014	2,021,997.05	624,393	688,600	1,333,397	27.98	47,655
2015	2,696,806.52	775,332	855,060	1,841,747	28.50	64,623
2016	2,878,854.43	764,624	843,251	2,035,604	29.03	70,121
2017	2,901,883.21	705,738	778,309	2,123,574	29.56	71,839
2018	3,933,645.63	869,336	958,730	2,974,915	29.96	99,296
2019	2,979,971.71	587,650	648,078	2,331,893	30.52	76,405
2020	1,908,482.27	331,313	365,382	1,543,100	30.95	49,858
2021	4,715,653.55	705,462	778,005	3,937,649	31.26	125,964
2022	5,645,537.44	703,434	775,768	4,869,769	31.60	154,107
2023	9,079,272.28	898,848	991,277	8,087,995	31.84	254,020
2024	5,574,067.73	406,907	448,749	5,125,318	31.75	161,427
2025	4,054,400.17	184,881	203,892	3,850,508	31.39	122,667
2026	5,855,115.52	97,195	107,190	5,747,926	29.62	194,056
	105,140,934.66	35,317,941	38,949,702	66,191,233		2,442,971
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1977	203.20	156	183	20	10.55	2
1978	411.20	311	365	46	10.97	4
1979	958.15	715	839	119	11.41	10
1980	1,782.81	1,313	1,541	242	11.86	20
1981	1,056.40	767	900	156	12.33	13
1982	13,798.46	10,930	12,825	973	11.61	84
1983	212.09	166	195	17	12.00	1
1984	8,513.78	6,583	7,724	789	12.39	64
1985	147.05	112	131	16	12.81	1
1986	1,429.93	1,076	1,263	167	13.22	13
1987	1,752.16	1,293	1,517	235	13.94	17
2000	4,313.02	2,423	2,843	1,470	20.48	72
2001	1,685.98	924	1,084	602	20.83	29
2006	1,114.00	514	603	511	23.61	22
2007	1,136,336.86	503,170	590,420	545,917	24.23	22,531
2008	939,364.72	403,175	473,085	466,279	24.60	18,954
2009	650,372.98	266,328	312,509	337,864	25.24	13,386
2010	631,510.63	245,910	288,551	342,960	25.87	13,257
2011	777,699.22	288,060	338,010	439,690	26.34	16,693
2012	846,480.92	295,760	347,045	499,436	27.00	18,498

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2013	631,712.75	208,086	244,168	387,545	27.48	14,103
2014	470,931.14	145,424	170,640	300,291	27.98	10,732
2015	391,695.93	112,613	132,140	259,556	28.50	9,107
2016	523,048.03	138,922	163,011	360,037	29.03	12,402
2017	1,022,735.99	248,729	291,859	730,877	29.56	24,725
2018	663,270.02	146,583	172,000	491,270	29.96	16,398
2019	1,194,682.00	235,591	276,442	918,240	30.52	30,087
2020	703,472.09	122,123	143,299	560,173	30.95	18,099
2021	910,882.36	136,268	159,897	750,986	31.26	24,024
2022	2,566,572.37	319,795	375,247	2,191,325	31.60	69,346
2023	4,016,474.39	397,631	466,580	3,549,894	31.84	111,492
2024	2,208,127.70	161,193	189,144	2,018,984	31.75	63,590
2025	654,919.93	29,864	35,042	619,878	31.39	19,748
	20,977,668.26	4,432,508	5,201,104	15,776,564		527,524
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	20,200.60	16,502	13,864	6,336	8.24	769
1972	10,310.18	8,342	7,009	3,302	8.59	384
1973	79,110.21	63,359	53,231	25,879	8.96	2,888
1974	19,522.74	15,471	12,998	6,525	9.34	699
1975	7,570.88	5,934	4,985	2,585	9.73	266
1976	1,419.97	1,100	924	496	10.13	49
1977	8.32	6	5	3	10.55	
1978	941.95	712	598	344	10.97	31
1979	10,243.39	7,646	6,424	3,820	11.41	335
1980	35,449.21	26,106	21,933	13,516	11.86	1,140
1981	32,661.12	23,712	19,922	12,739	12.33	1,033
1982	30,020.50	23,779	19,978	10,043	11.61	865
1983	30,902.85	24,191	20,324	10,579	12.00	882
1984	53,169.05	41,110	34,539	18,630	12.39	1,504
1985	58,242.45	44,445	37,341	20,902	12.81	1,632
1986	73,871.96	55,603	46,715	27,157	13.22	2,054
1987	56,576.18	41,748	35,075	21,502	13.94	1,542
1988	78,831.69	57,295	48,136	30,695	14.38	2,135
1989	82,939.85	59,319	49,837	33,103	14.83	2,232
1990	85,485.59	60,113	50,504	34,982	15.30	2,286
1991	69,626.09	48,105	40,416	29,211	15.77	1,852

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1992	76,010.01	51,550	43,310	32,700	16.25	2,012
1993	102,208.88	67,969	57,104	45,105	16.75	2,693
1994	110,609.47	72,051	60,534	50,076	17.26	2,901
1995	205,605.31	131,073	110,121	95,484	17.77	5,373
1996	302,707.08	188,647	158,492	144,215	18.29	7,885
1997	538,185.31	327,432	275,093	263,093	18.83	13,972
1998	382,465.81	226,879	190,613	191,853	19.37	9,905
1999	385,520.96	222,715	187,114	198,407	19.92	9,960
2000	324,540.44	182,327	153,182	171,358	20.48	8,367
2001	279,640.15	153,215	128,724	150,916	20.83	7,245
2002	342,927.87	182,129	153,016	189,912	21.41	8,870
2003	398,690.26	204,847	172,103	226,588	22.00	10,299
2004	369,543.38	183,367	154,056	215,487	22.59	9,539
2005	411,309.82	196,647	165,213	246,096	23.20	10,608
2006	675,593.10	311,921	262,061	413,532	23.61	17,515
2007	477,500.36	211,437	177,639	299,861	24.23	12,376
2008	838,993.96	360,096	302,535	536,459	24.60	21,807
2009	329,156.76	134,790	113,244	215,913	25.24	8,554
2010	398,012.61	154,986	130,212	267,801	25.87	10,352
2011	790,749.03	292,893	246,075	544,674	26.34	20,679
2012	630,863.73	220,424	185,190	445,674	27.00	16,506
2013	753,992.47	248,365	208,664	545,328	27.48	19,845
2014	1,061,483.35	327,786	275,390	786,093	27.98	28,095
2015	2,019,052.80	580,478	487,690	1,531,363	28.50	53,732
2016	653,749.63	173,636	145,881	507,869	29.03	17,495
2017	709,702.95	172,600	145,010	564,693	29.56	19,103
2018	1,266,564.31	279,911	235,168	1,031,397	29.96	34,426
2019	556,753.78	109,792	92,242	464,512	30.52	15,220
2020	18,810.66	3,266	2,744	16,067	30.95	519
2021	1,151,982.54	172,337	144,789	1,007,193	31.26	32,220
2022	759,883.95	94,682	79,547	680,337	31.60	21,530
2023	668,199.47	66,152	55,578	612,622	31.84	19,241
2024	1,071,253.01	78,201	65,701	1,005,552	31.75	31,671
2025	876,232.08	39,956	33,569	842,663	31.39	26,845
2026	436,555.74	7,247	6,089	430,467	29.62	14,533
	21,212,155.82	7,056,402	5,928,449	15,283,707		576,471
	147,330,758.74	46,806,851	50,079,255	97,251,504		3,546,966

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	77	41	37	0.34	37
1957	117.06	107	57	60	3.92	15
1962	2,151.47	1,894	1,004	1,148	5.38	213
1964	17,920.86	15,543	8,239	9,682	5.97	1,622
1965	20,920.63	18,001	9,542	11,379	6.28	1,812
1966	29,758.73	25,401	13,464	16,295	6.59	2,473
1967	33,875.31	28,681	15,203	18,673	6.90	2,706
1968	27,894.47	23,419	12,413	15,481	7.22	2,144
1969	29,312.36	24,394	12,930	16,382	7.55	2,170
1970	46,449.79	38,306	20,304	26,145	7.89	3,314
1971	42,432.58	34,663	18,373	24,059	8.24	2,920
1972	30,600.18	24,759	13,124	17,476	8.59	2,034
1973	21,528.93	17,242	9,139	12,390	8.96	1,383
1974	24,295.63	19,253	10,205	14,090	9.34	1,509
1975	33,447.98	26,216	13,896	19,552	9.73	2,009
1976	7,088.04	5,492	2,911	4,177	10.13	412
1977	17,783.83	13,615	7,217	10,567	10.55	1,002
1978	23,253.21	17,585	9,321	13,932	10.97	1,270
1979	84,123.28	62,793	33,284	50,839	11.41	4,456
1980	175,119.76	128,965	68,359	106,761	11.86	9,002
1981	85,224.43	61,873	32,796	52,428	12.33	4,252
1982	129,428.81	102,521	54,342	75,086	11.61	6,467
1983	63,138.87	49,425	26,198	36,941	12.00	3,078
1984	58,876.10	45,523	24,130	34,746	12.39	2,804
1985	123,384.92	94,155	49,908	73,477	12.81	5,736
1986	140,377.12	105,662	56,007	84,370	13.22	6,382
1987	136,832.49	100,969	53,520	83,313	13.94	5,977
1988	175,491.48	127,547	67,608	107,884	14.38	7,502
1989	213,503.89	152,698	80,939	132,565	14.83	8,939
1990	214,130.92	150,577	79,815	134,316	15.30	8,779
1991	78,271.51	54,078	28,665	49,607	15.77	3,146
1992	96,689.87	65,575	34,759	61,931	16.25	3,811
1993	33,962.96	22,585	11,971	21,992	16.75	1,313
1994	111,740.54	72,788	38,582	73,158	17.26	4,239
1995	158,945.89	101,328	53,710	105,236	17.77	5,922
1996	44,731.50	27,877	14,776	29,955	18.29	1,638
1997	90,392.75	54,995	29,151	61,242	18.83	3,252
1998	55,905.23	33,163	17,578	38,327	19.37	1,979
1999	104,475.10	60,355	31,992	72,483	19.92	3,639
2000	92,875.32	52,177	27,657	65,218	20.48	3,184
2001	170,338.61	93,329	49,470	120,869	20.83	5,803

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	29,112	15,431	39,383	21.41	1,839
2003	133,190.26	68,433	36,274	96,917	22.00	4,405
2004	229,781.29	114,017	60,436	169,345	22.59	7,496
2005	221,319.48	105,813	56,087	165,232	23.20	7,122
2006	179,516.35	82,883	43,933	135,583	23.61	5,743
2008	542,890.68	233,009	123,509	419,382	24.60	17,048
2009	435,453.99	178,318	94,519	340,935	25.24	13,508
2010	540,142.20	210,331	111,488	428,654	25.87	16,570
2012	185,684.69	64,878	34,389	151,295	27.00	5,604
2013	64,891.21	21,375	11,330	53,561	27.48	1,949
2020	80,753.41	14,019	7,431	73,322	30.95	2,369
2022	23,952.58	2,984	1,582	22,371	31.60	708
2023	58,165.17	5,758	3,052	55,113	31.84	1,731
2024	30,384.42	2,218	1,176	29,209	31.75	920
2025	60,929.95	2,778	1,473	59,457	31.39	1,894
	5,888,740.28	3,291,532	1,744,711	4,144,029		229,251
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	211.54	203	212			
1952	22,872.17	21,612	22,872			
1953	3,324.65	3,120	3,325			
1954	3,638.77	3,392	3,639			
1956	2,288.98	2,104	2,289			
1957	4,312.96	3,937	4,313			
1958	523.27	474	523			
1959	5,076.98	4,569	5,077			
1960	13,576.34	12,131	13,576			
1961	9,266.15	8,218	9,266			
1962	28,692.16	25,262	28,692			
1963	14,471.10	12,648	14,471			
1964	37,803.93	32,788	37,804			
1965	38,378.73	33,023	38,379			
1966	31,246.60	26,671	31,247			
1967	24,202.13	20,491	24,202			
1968	19,889.94	16,699	19,890			
1969	19,954.10	16,606	19,954			
1970	22,762.73	18,772	22,763			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	16,575	20,290			
1972	17,294.88	13,993	17,295			
1973	11,492.55	9,204	11,493			
1974	24,418.58	19,350	24,419			
1975	16,319.18	12,791	16,319			
1976	25,023.29	19,390	25,023			
1977	43,118.59	33,010	43,119			
1978	25,979.99	19,647	25,980			
1979	50,315.47	37,557	49,985	331	11.41	29
1980	157,640.32	116,093	154,508	3,132	11.86	264
1981	85,258.09	61,897	82,379	2,880	12.33	234
1984	251.00	194	251			
1985	76,948.28	58,719	76,948			
1986	6,297.30	4,740	6,297			
1987	4,517.67	3,334	4,441	77	13.94	6
1988	436.80	317	422	15	14.38	1
1989	61,414.76	43,924	58,507	2,908	14.83	196
1990	113,229.49	79,623	106,058	7,171	15.30	469
1991	3,009.98	2,080	2,771	239	15.77	15
1992	70,156.42	47,580	63,377	6,780	16.25	417
1993	67,108.70	44,627	59,443	7,665	16.75	458
1994	82,593.19	53,801	71,663	10,930	17.26	633
1995	26,780.69	17,073	22,741	4,039	17.77	227
1996	1,225.32	764	1,018	208	18.29	11
1997	216,693.86	131,837	175,607	41,087	18.83	2,182
1998	256,742.97	152,300	202,864	53,879	19.37	2,782
1999	8,429.94	4,870	6,487	1,943	19.92	98
2000	84,587.64	47,521	63,298	21,290	20.48	1,040
2001	118,361.21	64,850	86,380	31,981	20.83	1,535
2002	169,552.53	90,049	119,946	49,607	21.41	2,317
2003	148,288.73	76,191	101,487	46,802	22.00	2,127
2004	220,104.20	109,216	145,476	74,628	22.59	3,304
2007	122,142.22	54,085	72,041	50,101	24.23	2,068
2009	114,064.35	46,709	62,217	51,848	25.24	2,054
2010	62,519.49	24,345	32,428	30,092	25.87	1,163
2018	45.98	10	13	33	29.96	1
2022	6,986.91	871	1,160	5,827	31.60	184

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,805	2,404	15,827	31.84	497
2024	57,581.69	4,203	5,598	51,983	31.75	1,637
2025	18,398.87	839	1,118	17,281	31.39	551
	2,916,346.01	1,788,704	2,325,763	590,583		26,500
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	5,001.66	4,125	5,002			
1971	12,065.77	9,856	12,066			
1972	16,158.21	13,074	16,158			
1973	23,610.65	18,910	23,611			
1974	11,934.41	9,457	11,934			
1975	6,620.80	5,189	6,615	6	9.73	1
1976	3,884.68	3,010	3,837	47	10.13	5
1977	5,230.27	4,004	5,105	126	10.55	12
1978	5,706.05	4,315	5,501	205	10.97	19
1979	25,223.43	18,828	24,003	1,220	11.41	107
1980	21,935.83	16,154	20,594	1,342	11.86	113
1981	13,794.39	10,015	12,768	1,027	12.33	83
1982	18,523.58	14,673	18,524			
1983	29,007.23	22,707	28,954	53	12.00	4
1984	25,172.95	19,464	24,819	354	12.39	29
1985	27,049.72	20,642	26,321	729	12.81	57
1986	27,469.49	20,676	26,364	1,105	13.22	84
1987	27,188.25	20,062	25,581	1,607	13.94	115
1988	33,227.77	24,150	30,794	2,434	14.38	169
1989	49,270.86	35,239	44,934	4,337	14.83	292
1990	52,753.58	37,096	47,302	5,452	15.30	356
1991	51,222.02	35,389	45,125	6,097	15.77	387
1992	54,594.81	37,026	47,212	7,382	16.25	454
1993	58,410.15	38,843	49,529	8,881	16.75	530
1994	72,041.99	46,928	59,839	12,203	17.26	707
1995	66,567.19	42,437	54,112	12,455	17.77	701
1996	69,627.81	43,392	55,330	14,298	18.29	782
1997	42,597.30	25,916	33,046	9,551	18.83	507
1998	67,630.64	40,118	51,155	16,476	19.37	851
1999	15,985.66	9,235	11,776	4,210	19.92	211
2000	19,079.45	10,719	13,668	5,411	20.48	264

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	7,681	9,794	4,225	20.83	203
2002	20,738.40	11,014	14,044	6,694	21.41	313
2003	16,488.67	8,472	10,803	5,686	22.00	258
2004	16,273.80	8,075	10,297	5,977	22.59	265
2005	8,074.49	3,860	4,922	3,153	23.20	136
2006	19,031.70	8,787	11,204	7,827	23.61	332
2007	18,179.90	8,050	10,265	7,915	24.23	327
2008	21,615.63	9,277	11,829	9,786	24.60	398
2009	25,708.61	10,528	13,424	12,284	25.24	487
2010	17,915.17	6,976	8,895	9,020	25.87	349
2011	25,078.47	9,289	11,845	13,234	26.34	502
2012	43,118.70	15,066	19,211	23,908	27.00	885
2013	31,965.64	10,529	13,426	18,540	27.48	675
2014	28,084.77	8,673	11,059	17,026	27.98	609
2015	17,007.06	4,890	6,235	10,772	28.50	378
2016	34,471.28	9,156	11,675	22,796	29.03	785
2017	118,289.24	28,768	36,683	81,607	29.56	2,761
2018	11,207.60	2,477	3,158	8,049	29.96	269
2019	341.14	67	85	256	30.52	8
2021	2,474.84	370	472	2,003	31.26	64
2022	3,340.12	416	530	2,810	31.60	89
2023	4,497.06	445	567	3,930	31.84	123
2024	3,946.39	288	367	3,579	31.75	113
2025	8,582.07	391	499	8,083	31.39	258
	1,469,036.77	835,194	1,062,869	406,168		17,427
	10,274,123.06	5,915,430	5,133,343	5,140,780		273,178

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 2.66

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	26,221	29,695	2,404	8.24	292
1972	38,136.64	30,857	34,945	3,192	8.59	372
1973	46,699.12	37,401	42,356	4,344	8.96	485
1974	41,287.45	32,718	37,052	4,235	9.34	453
1975	28,525.71	22,358	25,320	3,206	9.73	329
1976	20,710.12	16,048	18,174	2,536	10.13	250
1977	30,396.78	23,271	26,354	4,043	10.55	383
1978	40,769.14	30,830	34,914	5,855	10.97	534
1979	68,832.87	51,380	58,186	10,646	11.41	933
1980	131,408.86	96,775	109,595	21,814	11.86	1,839
1981	110,631.00	80,318	90,958	19,673	12.33	1,596
1982	190,335.00	150,764	170,736	19,599	11.61	1,688
1983	141,533.91	110,793	125,470	16,064	12.00	1,339
1984	96,589.58	74,683	84,576	12,013	12.39	970
1985	157,339.96	120,066	135,971	21,369	12.81	1,668
1986	142,951.52	107,600	121,854	21,097	13.22	1,596
1987	168,313.63	124,199	140,652	27,662	13.94	1,984
1988	176,855.08	128,538	145,566	31,289	14.38	2,176
1989	245,809.88	175,803	199,092	46,718	14.83	3,150
1990	200,239.89	140,809	159,462	40,778	15.30	2,665
1991	127,914.76	88,376	100,083	27,831	15.77	1,765
1992	194,224.55	131,723	149,173	45,052	16.25	2,772
1993	110,374.14	73,399	83,122	27,252	16.75	1,627
1994	159,243.25	103,731	117,472	41,771	17.26	2,420
1995	225,556.84	143,792	162,840	62,716	17.77	3,529
1996	146,163.86	91,089	103,156	43,008	18.29	2,351
1997	183,670.61	111,745	126,548	57,122	18.83	3,034
1998	242,997.43	144,146	163,241	79,756	19.37	4,118
1999	163,009.46	94,171	106,646	56,363	19.92	2,829
2000	129,708.02	72,870	82,523	47,185	20.48	2,304
2001	175,354.91	96,077	108,805	66,550	20.83	3,195
2002	178,137.48	94,609	107,142	70,995	21.41	3,316
2003	463,652.54	238,225	269,783	193,869	22.00	8,812
2004	582,927.65	289,249	327,567	255,361	22.59	11,304
2005	461,613.81	220,698	249,934	211,679	23.20	9,124
2006	271,218.43	125,222	141,810	129,408	23.61	5,481
2008	801,363.82	343,945	389,508	411,856	24.60	16,742
2009	189,343.07	77,536	87,807	101,536	25.24	4,023
2010	213,698.43	83,214	94,238	119,461	25.87	4,618
2011	310,820.65	115,128	130,379	180,441	26.34	6,850
2012	514,236.52	179,674	203,476	310,761	27.00	11,510

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	137,709	155,952	262,109	27.48	9,538
2014	466,917.86	144,184	163,284	303,633	27.98	10,852
2015	456,957.65	131,375	148,779	308,179	28.50	10,813
2016	686,364.70	182,298	206,447	479,917	29.03	16,532
2017	746,787.10	181,619	205,679	541,109	29.56	18,305
2018	883,633.27	195,283	221,153	662,481	29.96	22,112
2019	540,738.04	106,634	120,760	419,978	30.52	13,761
2020	181,428.19	31,496	35,668	145,760	30.95	4,710
2021	270,428.66	40,456	45,815	224,613	31.26	7,185
2022	38,388.69	4,783	5,417	32,972	31.60	1,043
2023	2,635.29	261	296	2,340	31.84	73
2024	3,310.00	242	274	3,036	31.75	96
2025	219,866.82	10,026	11,354	208,513	31.39	6,643
	12,870,211.99	5,666,417	6,417,061	6,453,151		258,089
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	13,313.98	10,772	13,314			
1973	38,836.17	31,104	38,836			
1974	144,406.45	114,433	144,406			
1975	99,258.76	77,797	99,259			
1976	162,178.02	125,670	160,548	1,630	10.13	161
1977	227,638.93	174,271	222,638	5,001	10.55	474
1978	126,268.54	95,487	121,988	4,280	10.97	390
1979	78,656.93	58,713	75,008	3,649	11.41	320
1980	57,030.55	42,000	53,657	3,374	11.86	284
1981	109,907.92	79,793	101,939	7,969	12.33	646
1985	24,654.43	18,814	24,036	619	12.81	48
1986	27,447.15	20,659	26,393	1,054	13.22	80
1988	68,000.86	49,423	63,140	4,861	14.38	338
1989	58,448.77	41,803	53,405	5,044	14.83	340
1990	51,140.66	35,962	45,943	5,198	15.30	340
1991	39,011.61	26,953	34,434	4,578	15.77	290
1992	35,854.73	24,317	31,066	4,789	16.25	295
1993	51,676.44	34,365	43,903	7,774	16.75	464
1994	71,235.62	46,403	59,282	11,954	17.26	693
1995	49,500.84	31,557	40,315	9,186	17.77	517
1996	45,909.70	28,611	36,552	9,358	18.29	512

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	21,011	26,842	7,692	18.83	408
1998	49,970.37	29,642	37,869	12,102	19.37	625
1999	46,832.83	27,055	34,564	12,269	19.92	616
2000	39,699.21	22,303	28,493	11,206	20.48	547
2001	45,124.99	24,724	31,586	13,539	20.83	650
2002	66,517.98	35,328	45,133	21,385	21.41	999
2003	78,667.19	40,419	51,637	27,030	22.00	1,229
2004	165,793.01	82,266	105,098	60,695	22.59	2,687
2005	119,365.27	57,069	72,908	46,457	23.20	2,002
2006	70,424.87	32,515	41,539	28,886	23.61	1,223
2007	97,997.49	43,393	55,436	42,561	24.23	1,757
2008	109,845.80	47,146	60,231	49,615	24.60	2,017
2009	119,208.92	48,816	62,364	56,845	25.24	2,252
2010	90,572.74	35,269	45,058	45,515	25.87	1,759
2011	78,430.71	29,051	37,114	41,317	26.34	1,569
2012	113,394.32	39,620	50,616	62,778	27.00	2,325
2013	103,879.46	34,218	43,715	60,165	27.48	2,189
2014	114,396.21	35,326	45,130	69,266	27.98	2,476
2015	12,301.93	3,537	4,519	7,783	28.50	273
2016	95,701.05	25,418	32,472	63,229	29.03	2,178
2017	88,931.16	21,628	27,631	61,301	29.56	2,074
2018	56,220.18	12,425	15,873	40,347	29.96	1,347
2019	45,274.31	8,928	11,406	33,868	30.52	1,110
2020	38,662.29	6,712	8,575	30,087	30.95	972
2024	14,048.80	1,026	1,311	12,738	31.75	401
	3,476,172.73	1,933,752	2,467,180	1,008,993		41,877
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	5,439.90	4,444	5,051	389	8.24	47
1972	14,933.80	12,083	13,732	1,202	8.59	140
1973	7,861.73	6,296	7,155	706	8.96	79
1974	9,613.04	7,618	8,658	955	9.34	102
1975	4,932.44	3,866	4,394	539	9.73	55
1976	4,347.30	3,369	3,829	518	10.13	51
1977	3,525.43	2,699	3,067	458	10.55	43
1978	2,829.16	2,139	2,431	398	10.97	36
1979	3,571.30	2,666	3,030	541	11.41	47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	7,479	8,500	1,656	11.86	140
1981	8,768.97	6,366	7,235	1,534	12.33	124
1982	7,863.13	6,228	7,078	785	11.61	68
1983	27,433.37	21,475	24,406	3,027	12.00	252
1984	14,612.72	11,299	12,841	1,771	12.39	143
1985	17,814.51	13,594	15,450	2,365	12.81	185
1986	8,715.77	6,560	7,455	1,260	13.22	95
1987	6,897.76	5,090	5,785	1,113	13.94	80
1988	18,499.00	13,445	15,280	3,219	14.38	224
1989	17,820.76	12,745	14,485	3,336	14.83	225
1990	13,760.77	9,677	10,998	2,763	15.30	181
1991	16,073.60	11,105	12,621	3,453	15.77	219
1992	6,559.93	4,449	5,056	1,504	16.25	93
1993	29,217.11	19,429	22,081	7,136	16.75	426
1994	25,165.33	16,393	18,631	6,535	17.26	379
1995	58,774.81	37,469	42,583	16,191	17.77	911
1996	115,510.48	71,986	81,812	33,699	18.29	1,842
1997	68,827.66	41,875	47,591	21,237	18.83	1,128
1998	53,919.97	31,985	36,351	17,569	19.37	907
1999	48,940.91	28,273	32,132	16,809	19.92	844
2000	55,190.97	31,006	35,238	19,953	20.48	974
2001	36,718.99	20,118	22,864	13,855	20.83	665
2002	75,211.94	39,945	45,397	29,815	21.41	1,393
2003	104,709.50	53,800	61,144	43,566	22.00	1,980
2004	98,717.26	48,984	55,670	43,047	22.59	1,906
2005	53,701.30	25,675	29,180	24,522	23.20	1,057
2006	64,103.29	29,596	33,636	30,468	23.61	1,290
2007	57,266.33	25,358	28,819	28,447	24.23	1,174
2008	105,754.48	45,390	51,586	54,169	24.60	2,202
2009	77,881.91	31,893	36,246	41,636	25.24	1,650
2010	36,000.84	14,019	15,933	20,068	25.87	776
2011	9,612.23	3,560	4,046	5,566	26.34	211
2012	1,472.30	514	584	888	27.00	33
2013	2,742.40	903	1,026	1,716	27.48	62
2014	4,238.77	1,309	1,488	2,751	27.98	98
2015	13,257.55	3,812	4,332	8,925	28.50	313
2016	6,407.77	1,702	1,934	4,473	29.03	154
2017	3,451.34	839	954	2,498	29.56	85
2018	17,977.88	3,973	4,515	13,463	29.96	449

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	83	94	327	30.52	11
2020	197.26	34	39	159	30.95	5
2024	25,549.95	1,865	2,120	23,430	31.75	738
	1,482,972.43	806,480	916,562	566,410		26,292
	17,829,357.15	8,406,649	9,800,803	8,028,554		326,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.6	1.83

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	649	692			
1956	2,239.85	2,059	2,240			
1957	4,785.87	4,369	4,786			
1960	16,750.58	14,968	16,751			
1961	12,800.59	11,353	12,801			
1962	22,033.72	19,399	22,034			
1963	24,186.10	21,139	24,186			
1964	21,937.83	19,027	21,930	8	5.97	1
1965	14,345.92	12,344	14,227	119	6.28	19
1966	22,819.15	19,478	22,449	370	6.59	56
1967	33,625.63	28,470	32,813	812	6.90	118
1968	78,227.64	65,677	75,696	2,532	7.22	351
1969	79,698.42	66,327	76,445	3,253	7.55	431
1970	56,628.40	46,700	53,824	2,804	7.89	355
1971	50,484.00	41,240	47,531	2,953	8.24	358
1972	74,487.40	60,269	69,463	5,024	8.59	585
1973	5,856.45	4,690	5,405	451	8.96	50
1974	2,435.60	1,930	2,224	211	9.34	23
1975	3,447.78	2,702	3,114	334	9.73	34
1976	1,925.80	1,492	1,720	206	10.13	20
1979	129,595.68	96,735	111,492	18,104	11.41	1,587
1980	273,942.52	201,742	232,518	41,424	11.86	3,493
1981	280,781.60	203,847	234,944	45,837	12.33	3,718
1982	232,089.47	183,838	211,883	20,207	11.61	1,740
1983	89,210.82	69,834	80,487	8,724	12.00	727
1984	47,248.78	36,533	42,106	5,143	12.39	415
1985	101,055.89	77,116	88,880	12,176	12.81	951
1986	78,585.49	59,151	68,175	10,411	13.22	788
1987	157,570.97	116,272	134,009	23,561	13.94	1,690
1988	283,620.35	206,135	237,581	46,039	14.38	3,202
1989	183,420.00	131,182	151,194	32,226	14.83	2,173
1990	203,975.86	143,436	165,317	38,658	15.30	2,527
1991	221,578.38	153,089	176,443	45,135	15.77	2,862
1992	121,714.83	82,547	95,140	26,575	16.25	1,635
1993	67,829.07	45,106	51,987	15,842	16.75	946
1994	215,739.93	140,533	161,972	53,768	17.26	3,115
1995	283,678.95	180,845	208,433	75,246	17.77	4,234
1996	638,322.65	397,803	458,489	179,834	18.29	9,832
1997	114,991.22	69,961	80,634	34,358	18.83	1,825
1998	89,135.98	52,875	60,941	28,195	19.37	1,456
1999	211,901.85	122,416	141,091	70,811	19.92	3,555

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, 2026

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	34,332	39,569	21,542	20.48	1,052
2001	5,688.76	3,117	3,593	2,096	20.83	101
2002	124,248.21	65,988	76,055	48,194	21.41	2,251
2005	16,976.59	8,117	9,355	7,621	23.20	328
2007	36,240.36	16,047	18,495	17,745	24.23	732
2008	123,273.33	52,909	60,980	62,293	24.60	2,532
2012	13,100.09	4,577	5,275	7,825	27.00	290
2014	217,660.91	67,214	77,468	140,193	27.98	5,010
2015	137,276.88	39,467	45,488	91,789	28.50	3,221
2016	122,361.10	32,499	37,457	84,904	29.03	2,925
2017	542,789.02	132,006	152,144	390,645	29.56	13,215
2018	224,701.21	49,659	57,235	167,467	29.96	5,590
2019	656,174.48	129,398	149,138	507,037	30.52	16,613
2020	2,116,662.54	367,453	423,509	1,693,154	30.95	54,706
2021	1,046,978.33	156,628	180,522	866,456	31.26	27,718
2023	75,522.95	7,477	8,618	66,905	31.84	2,101
2024	130,066.51	9,495	10,943	119,123	31.75	3,752
2025	120,110.28	5,477	6,313	113,798	31.39	3,625
	10,326,341.61	4,397,138	5,066,202	5,260,140		200,634
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	802	860			
1956	7,054.30	6,485	7,054			
1957	11,192.51	10,218	11,193			
1958	5,050.93	4,578	5,051			
1959	689.61	621	690			
1960	32,725.24	29,242	32,725			
1961	10,605.59	9,406	10,606			
1962	22,867.17	20,133	22,867			
1963	60,787.04	53,128	60,787			
1964	79,108.77	68,613	79,109			
1965	131,939.84	113,526	131,940			
1966	124,040.09	105,876	124,040			
1967	208,085.37	176,180	208,085			
1968	233,579.88	196,104	233,580			
1969	194,219.76	161,634	192,641	1,578	7.55	209
1970	271,294.84	223,729	266,648	4,646	7.89	589

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, 2026

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	229,764.59	187,692	223,698	6,066	8.24	736
1972	257,964.38	208,722	248,763	9,202	8.59	1,071
1973	108,983.37	87,284	104,028	4,955	8.96	553
1974	90,753.81	71,917	85,713	5,040	9.34	540
1975	52,275.40	40,972	48,832	3,443	9.73	354
1976	53,093.99	41,142	49,035	4,059	10.13	401
1977	29,803.40	22,816	27,193	2,610	10.55	247
1978	50,738.04	38,369	45,730	5,008	10.97	457
1979	92,133.69	68,772	81,965	10,169	11.41	891
1980	489,117.73	360,206	429,307	59,811	11.86	5,043
1981	230,826.16	167,580	199,728	31,098	12.33	2,522
1982	80,975.76	64,141	76,446	4,530	11.61	390
1983	42,099.09	32,955	39,277	2,822	12.00	235
1984	46,511.61	35,963	42,862	3,650	12.39	295
1985	72,222.02	55,113	65,686	6,536	12.81	510
1986	43,855.97	33,010	39,343	4,513	13.22	341
1987	107,897.65	79,618	94,892	13,006	13.94	933
1988	160,625.82	116,743	139,139	21,487	14.38	1,494
1989	30,425.01	21,760	25,934	4,491	14.83	303
1990	108,749.56	76,473	91,143	17,606	15.30	1,151
1991	127,229.75	87,903	104,766	22,464	15.77	1,424
1992	44,347.42	30,076	35,846	8,502	16.25	523
1993	29,918.28	19,896	23,713	6,205	16.75	370
1994	29,674.28	19,330	23,038	6,636	17.26	384
1995	34,913.41	22,257	26,527	8,387	17.77	472
1996	43,150.00	26,891	32,050	11,100	18.29	607
1997	147,679.42	89,848	107,084	40,595	18.83	2,156
1998	59,434.64	35,257	42,021	17,414	19.37	899
1999	115,364.91	66,646	79,431	35,934	19.92	1,804
2000	88,357.27	49,639	59,162	29,196	20.48	1,426
2001	81,293.19	44,541	53,086	28,208	20.83	1,354
2002	24,753.36	13,147	15,669	9,084	21.41	424
2003	6,572.47	3,377	4,025	2,548	22.00	116
2004	11,469.43	5,691	6,783	4,687	22.59	207
2005	8,155.02	3,899	4,647	3,508	23.20	151
2006	8,567.60	3,956	4,715	3,853	23.61	163
2007	26,075.02	11,546	13,761	12,314	24.23	508
2008	31,803.84	13,650	16,269	15,535	24.60	632
2009	68,220.04	27,936	33,295	34,925	25.24	1,384
2010	60,218.85	23,449	27,947	32,271	25.87	1,247
2011	489,447.99	181,292	216,070	273,377	26.34	10,379

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, 2026

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	54,104	64,483	90,366	27.00	3,347
2013	5,908.18	1,946	2,319	3,589	27.48	131
2014	69,835.34	21,565	25,702	44,133	27.98	1,577
2015	3,012,389.09	866,062	1,032,205	1,980,184	28.50	69,480
2016	2,481,717.48	659,144	785,592	1,696,125	29.03	58,427
2017	56,121.74	13,649	16,267	39,854	29.56	1,348
2019	397,651.78	78,417	93,460	304,192	30.52	9,967
2024	862,634.10	62,972	75,052	787,582	31.75	24,806
	12,350,671.41	5,529,609	6,571,573	5,779,098		214,978
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1939	89.71	90	90			
1941	89.92	90	90			
1942	132.55	133	133			
1943	519.50	517	520			
1944	66.27	66	66			
1945	197.76	195	198			
1946	210.81	207	211			
1947	189.78	185	190			
1948	87.19	85	87			
1949	87.37	84	87			
1950	87.21	83	87			
1952	1,264.04	1,194	1,264			
1954	1,295.64	1,208	1,296			
1955	1,459.28	1,351	1,459			
1956	7,989.37	7,345	7,989			
1957	2,882.94	2,632	2,883			
1958	2,621.93	2,377	2,622			
1959	13,155.57	11,840	13,156			
1960	21,791.82	19,472	21,792			
1961	5,140.94	4,559	5,137	4	5.09	1
1962	11,133.48	9,802	11,045	88	5.38	16
1963	27,205.19	23,777	26,792	413	5.67	73
1964	25,433.77	22,059	24,856	577	5.97	97
1965	44,705.41	38,466	43,344	1,362	6.28	217
1966	40,138.50	34,261	38,606	1,533	6.59	233
1967	46,496.82	39,367	44,359	2,138	6.90	310

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, 2026

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	40,693.47	34,165	38,497	2,196	7.22	304
1969	46,340.00	38,565	43,455	2,885	7.55	382
1970	37,730.12	31,115	35,061	2,669	7.89	338
1971	16,335.99	13,345	15,037	1,299	8.24	158
1972	17,271.21	13,974	15,746	1,525	8.59	178
1973	15,490.55	12,406	13,979	1,511	8.96	169
1974	23,342.04	18,497	20,843	2,499	9.34	268
1975	7,674.66	6,015	6,778	897	9.73	92
1976	8,287.28	6,422	7,236	1,051	10.13	104
1977	4,679.42	3,582	4,036	643	10.55	61
1978	8,786.99	6,645	7,488	1,299	10.97	118
1979	17,149.23	12,801	14,424	2,725	11.41	239
1980	98,806.16	72,765	81,992	16,814	11.86	1,418
1981	107,258.23	77,869	87,744	19,515	12.33	1,583
1982	82,009.44	64,960	73,198	8,812	11.61	759
1983	56,025.01	43,856	49,417	6,608	12.00	551
1984	108,908.02	84,208	94,886	14,022	12.39	1,132
1985	78,855.62	60,175	67,806	11,050	12.81	863
1986	100,593.75	75,717	85,319	15,275	13.22	1,155
1987	88,986.35	65,663	73,990	14,997	13.94	1,076
1988	201,473.49	146,431	165,000	36,473	14.38	2,536
1989	181,657.08	129,921	146,396	35,261	14.83	2,378
1990	168,603.03	118,562	133,597	35,006	15.30	2,288
1991	258,892.35	178,869	201,552	57,341	15.77	3,636
1992	306,930.57	208,160	234,557	72,374	16.25	4,454
1993	257,835.27	171,460	193,203	64,632	16.75	3,859
1994	299,323.68	194,979	219,704	79,619	17.26	4,613
1995	383,451.45	244,450	275,449	108,003	17.77	6,078
1996	263,499.16	164,213	185,037	78,462	18.29	4,290
1997	601,818.66	366,146	412,577	189,241	18.83	10,050
1998	655,734.79	388,982	438,309	217,426	19.37	11,225
1999	630,900.60	364,471	410,690	220,211	19.92	11,055
2000	507,768.74	285,264	321,439	186,330	20.48	9,098
2001	180,278.54	98,775	111,301	68,978	20.83	3,311
2002	500,252.10	265,684	299,376	200,877	21.41	9,382
2003	1,055,174.76	542,149	610,899	444,275	22.00	20,194
2004	899,852.63	446,507	503,129	396,724	22.59	17,562
2005	519,280.28	248,268	279,751	239,529	23.20	10,325
2006	908,500.49	419,455	472,646	435,854	23.61	18,461
2007	468,154.94	207,299	233,587	234,568	24.23	9,681
2008	725,718.64	311,478	350,977	374,742	24.60	15,233

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, 2026

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	490,438.50	200,835	226,303	264,135	25.24	10,465
2010	547,500.39	213,197	240,233	307,268	25.87	11,877
2011	967,264.36	358,275	403,708	563,556	26.34	21,395
2012	441,967.50	154,423	174,005	267,962	27.00	9,925
2013	339,653.10	111,882	126,070	213,583	27.48	7,772
2014	367,934.98	113,618	128,026	239,909	27.98	8,574
2015	393,017.07	112,992	127,321	265,696	28.50	9,323
2016	377,003.66	100,132	112,830	264,174	29.03	9,100
2017	892,787.90	217,126	244,660	648,128	29.56	21,926
2018	1,059,623.00	234,177	263,873	795,750	29.96	26,560
2019	554,539.13	109,355	123,222	431,317	30.52	14,132
2020	67,630.42	11,741	13,230	54,401	30.95	1,758
2021	1,282.89	192	216	1,067	31.26	34
2022	9,404.82	1,172	1,321	8,084	31.60	256
2023	741.88	73	82	660	31.84	21
2024	58,234.84	4,251	4,790	53,445	31.75	1,683
2025	801.75	37	42	760	31.39	24
2026	1,001,849.76	16,631	18,740	983,110	29.62	33,191
	18,766,473.51	8,425,822	9,493,138	9,273,336		379,620
	41,443,486.53	18,352,569	21,130,913	20,312,574		795,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 1.92

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, 2026

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	1,680	1,706	263	6.59	40
1967	207.34	176	179	29	6.90	4
1968	820.82	689	699	121	7.22	17
1969	4,348.68	3,619	3,674	675	7.55	89
1970	585.40	483	490	95	7.89	12
1971	1,925.29	1,573	1,597	328	8.24	40
1972	16,780.77	13,577	13,783	2,998	8.59	349
2004	19,260.94	9,557	9,702	9,559	22.59	423
2005	22,925.98	10,961	11,127	11,798	23.20	509
	68,823.91	42,315	42,958	25,866		1,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 2.15

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, 2026

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	2,004	2,034	241	5.37	45
1956	989.22	865	878	111	5.63	20
1957	545.83	474	481	65	5.90	11
1958	236.59	204	207	29	6.18	5
1959	739.15	633	643	97	6.46	15
1960	6,231.82	5,298	5,379	853	6.74	127
1961	5,465.73	4,612	4,682	784	7.03	112
1962	1,776.66	1,487	1,510	267	7.33	36
1963	1,519.13	1,262	1,281	238	7.62	31
1964	1,895.48	1,561	1,585	311	7.93	39
1965	611.14	499	507	105	8.24	13
1966	1,500.19	1,215	1,233	267	8.56	31
1967	7,810.50	6,269	6,364	1,446	8.88	163
1968	5,156.86	4,101	4,163	993	9.21	108
1969	2,743.23	2,162	2,195	548	9.54	57
1970	1,104.82	862	875	230	9.89	23
1971	31,924.90	24,660	25,035	6,890	10.24	673
1972	2,029.09	1,551	1,575	454	10.61	43
1973	5,741.28	4,340	4,406	1,335	10.98	122
1974	677.56	507	515	163	11.36	14
1975	501.75	371	377	125	11.76	11
1976	3,733.18	2,724	2,765	968	12.16	80
1977	1,421.54	1,024	1,040	382	12.57	30
1978	182.88	130	132	51	13.00	4
1979	5,235.99	3,672	3,728	1,508	13.44	112
1980	17,091.10	11,816	11,996	5,095	13.89	367
1981	121,509.06	82,761	84,020	37,489	14.35	2,612
1982	95,200.74	73,305	74,420	20,780	13.22	1,572
1983	6,768.10	5,152	5,230	1,538	13.57	113
1984	6,649.28	5,000	5,076	1,573	13.93	113
1985	25,257.56	18,650	18,934	6,324	14.61	433
1986	23,743.92	17,297	17,560	6,184	15.00	412
1987	25,830.88	18,554	18,836	6,995	15.39	455
1988	26,270.40	18,589	18,872	7,399	15.81	468
1989	52,802.47	36,782	37,342	15,461	16.22	953
1990	55,497.04	38,021	38,600	16,897	16.66	1,014
1991	30,826.21	20,755	21,071	9,755	17.10	570
1992	56,752.96	37,514	38,085	18,668	17.56	1,063
1993	45,455.69	29,473	29,921	15,534	18.03	862
1994	30,338.27	19,274	19,567	10,771	18.51	582

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, 2026

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	14,104	14,319	8,360	19.00	440
1996	22,335.06	13,580	13,787	8,548	19.50	438
1997	8,544.26	5,074	5,151	3,393	20.01	170
1998	8,784.27	5,087	5,164	3,620	20.53	176
1999	13,041.26	7,392	7,504	5,537	20.83	266
2000	2,551.99	1,407	1,428	1,124	21.37	53
2004	347.18	169	172	176	23.41	8
2005	3,317.00	1,565	1,589	1,728	23.79	73
2006	3,670.43	1,665	1,690	1,980	24.39	81
2010	54.74	21	21	33	26.05	1
2012	115,202.00	40,252	40,864	74,338	27.00	2,753
2013	22,348.33	7,393	7,505	14,843	27.31	544
2014	10,178.04	3,155	3,203	6,975	27.82	251
2015	1,657.77	480	487	1,170	28.18	42
2017	320.08	79	80	240	28.81	8
2018	4,740.95	1,072	1,088	3,653	29.09	126
2019	1,261.22	257	261	1,000	29.26	34
2024	123,717.60	9,836	9,986	113,732	28.95	3,929
2025	103,838.99	5,275	5,355	98,484	28.00	3,517
	1,180,774.45	623,434	632,918	547,856		26,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 2.24

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, 2026

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	282	291			
1990	10,556.06	10,178	10,556			
1991	4,510.10	4,308	4,510			
1992	3,050.56	2,894	3,051			
1993	5,858.48	5,513	5,858			
1994	335.37	313	335			
1997	104.02	94	104			
	24,705.16	23,582	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, 2026

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	1,124	1,126			
1953	30,125.92	29,908	30,126			
1954	5,517.65	5,446	5,518			
1955	601.79	590	602			
1956	8,337.58	8,121	8,338			
1957	1,905.18	1,843	1,905			
1958	651.12	625	651			
1959	15,785.61	15,052	15,786			
1960	2,005.39	1,899	2,005			
1961	1,960.14	1,843	1,960			
1962	288.11	269	288			
1963	1,039.65	965	1,040			
1964	5,769.25	5,324	5,769			
1965	1,751.72	1,607	1,752			
1966	3,912.12	3,567	3,912			
1967	4,863.78	4,408	4,864			
1968	8,062.42	7,262	8,062			
1969	1,581.42	1,415	1,581			
1970	2,285.43	2,033	2,285			
1971	10,974.98	9,696	10,975			
1972	4,046.99	3,552	4,047			
1974	1,652.12	1,429	1,652			
1975	8,480.27	7,285	8,480			
1976	7,949.17	6,775	7,949			
1977	2,458.86	2,078	2,459			
1978	1,265.56	1,061	1,266			
1979	752.79	625	753			
1980	1,718.37	1,413	1,718			
1981	10,162.67	8,272	10,163			
1982	12,027.61	10,325	12,028			
1983	1,755.64	1,496	1,756			
1984	30,831.09	25,923	30,831			
1985	13,068.42	10,889	13,068			
1986	19,569.87	16,147	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	19,164	23,587			
1988	13,276.05	10,663	13,276			
1989	15,968.66	12,610	15,871	98	9.92	10
1990	33,323.13	25,972	32,688	635	10.26	62
1991	26,014.16	19,898	25,043	971	10.83	90
1992	15,045.39	11,286	14,204	841	11.41	74
1993	23,968.53	17,694	22,269	1,699	11.79	144
1994	51,100.60	36,915	46,461	4,640	12.39	374
1995	69,990.02	49,651	62,490	7,500	12.80	586
1996	45,414.72	31,459	39,594	5,821	13.42	434
1997	84,495.34	57,094	71,858	12,638	14.04	900
1998	75,399.07	49,839	62,727	12,672	14.49	875
1999	119,656.29	76,951	96,849	22,807	15.12	1,508
2000	199,968.82	124,941	157,249	42,720	15.76	2,711
2001	116,038.59	70,609	88,867	27,171	16.24	1,673
2002	42,457.03	25,020	31,490	10,967	16.90	649
2003	222,013.40	126,459	159,159	62,854	17.57	3,577
2004	109,705.10	60,535	76,188	33,517	18.07	1,855
2005	70,405.76	37,400	47,071	23,335	18.75	1,245
2006	85,043.37	43,398	54,620	30,423	19.43	1,566
2007	37,304.93	18,313	23,048	14,256	19.96	714
2008	97,908.80	46,546	58,582	39,327	20.41	1,927
2009	42,499.78	19,261	24,242	18,258	21.11	865
2011	14,980.73	6,130	7,715	7,266	22.38	325
2013	30,446.98	11,058	13,917	16,530	23.67	698
2018	12,429.20	2,979	3,749	8,680	26.96	322
2019	31,358.25	6,704	8,438	22,921	27.59	831
2020	191,812.76	35,907	45,192	146,621	28.22	5,196
2022	92,398.23	12,270	15,443	76,955	29.40	2,618
2023	200,050.99	21,005	26,437	173,614	29.83	5,820
2024	76,548.71	5,833	7,341	69,207	30.29	2,285
2025	66,450.74	3,130	3,939	62,511	30.35	2,060
	2,602,976.26	1,338,592	1,645,521	957,455		41,994
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	430	461			
1976	21,500.00	18,323	21,500			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,299	1,545			
1987	5,496.89	4,466	5,497			
1988	2,425.60	1,948	2,426			
1997	821.60	555	800	22	14.04	2
2008	85,066.24	40,440	58,265	26,801	20.41	1,313
	117,316.10	67,461	90,493	26,823		1,315
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	523	526			
1954	866.71	855	867			
1955	3,485.13	3,417	3,485			
1956	166.98	163	167			
1957	807.41	781	807			
1958	3,980.48	3,823	3,980			
1959	3,557.12	3,392	3,557			
1960	940.90	891	941			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	2,031	2,160			
1962	2,440.64	2,280	2,441			
1963	1,463.53	1,359	1,464			
1964	852.14	786	852			
1965	4,391.44	4,028	4,391			
1966	7,725.03	7,043	7,725			
1967	9,375.01	8,496	9,375			
1968	1,802.13	1,623	1,802			
1969	4,312.49	3,860	4,312			
1970	727.19	647	727			
1971	12,970.95	11,460	12,971			
1972	4,161.73	3,653	4,162			
1973	5,521.13	4,812	5,521			
1974	4,072.92	3,524	4,073			
1975	1,691.94	1,453	1,687	5	5.64	1
1976	2,859.26	2,437	2,829	31	5.91	5
1977	9,079.27	7,674	8,907	172	6.19	28
1978	8,076.46	6,768	7,856	221	6.48	34
1979	16,025.59	13,309	15,448	578	6.78	85
1980	16,463.34	13,541	15,717	746	7.10	105
1981	18,913.59	15,396	17,870	1,043	7.44	140
1982	17,303.36	14,853	17,240	63	7.30	9
1983	24,489.09	20,865	24,218	271	7.51	36
1984	30,607.35	25,735	29,871	736	8.00	92
1985	47,810.95	39,836	46,238	1,573	8.26	190
1986	41,095.26	33,908	39,357	1,738	8.53	204
1987	31,108.85	25,276	29,338	1,771	9.06	195
1988	67,276.33	54,036	62,720	4,556	9.37	486
1989	73,855.80	58,324	67,697	6,159	9.92	621
1990	72,040.64	56,148	65,172	6,869	10.26	669
1991	46,648.02	35,681	41,415	5,233	10.83	483
1992	72,629.85	54,480	63,235	9,394	11.41	823
1993	50,628.58	37,374	43,380	7,248	11.79	615
1994	79,302.27	57,288	66,495	12,808	12.39	1,034
1995	207,257.72	147,029	170,658	36,600	12.80	2,859
1996	83,557.81	57,880	67,182	16,376	13.42	1,220
1997	20,844.66	14,085	16,349	4,496	14.04	320
1998	283,838.00	187,617	217,769	66,069	14.49	4,560
1999	62,321.83	40,079	46,520	15,802	15.12	1,045
2000	24,248.93	15,151	17,586	6,663	15.76	423
2006	20,518.49	10,471	12,154	8,365	19.43	431

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	2,060	2,391	2,393	21.82	110
2014	897.06	304	353	544	24.40	22
2016	116,605.62	33,792	39,223	77,383	25.73	3,008
2017	219,792.43	58,245	67,606	152,187	26.34	5,778
2018	159,592.89	38,254	44,402	115,191	26.96	4,273
2019	186,196.01	39,809	46,207	139,989	27.59	5,074
2020	386,652.62	72,381	84,013	302,639	28.22	10,724
2022	1,515.12	201	233	1,282	29.40	44
	2,587,913.66	1,366,264	1,580,720	1,007,194		45,746
	5,308,206.02	2,772,317	3,316,734	1,991,472		89,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 1.68

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, 2026

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	7,337	7,435	129	0.75	129
2003	93,599.07	87,047	88,211	5,388	1.75	3,079
	1,490,664.11	1,483,885	1,485,147	5,517		3,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7 0.22

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1949	209.87	164	157	53	17.01	3
1950	29,615.55	23,094	22,153	7,462	17.08	437
1951	10,670.71	8,298	7,960	2,711	17.14	158
1952	14,491.73	11,235	10,777	3,714	17.21	216
1953	16,328.83	12,623	12,109	4,220	17.27	244
1954	227,196.45	175,103	167,971	59,225	17.33	3,417
1955	886.62	681	653	233	17.39	13
1956	784.04	600	576	208	17.45	12
1957	3,091.23	2,360	2,264	827	17.51	47
1958	1,599.00	1,217	1,167	432	17.56	25
1959	2,174.45	1,649	1,582	593	17.62	34
1960	4,772.90	3,607	3,460	1,313	17.67	74
1961	15,133.22	11,395	10,931	4,202	17.72	237
1962	10,958.88	8,222	7,887	3,072	17.77	173
1963	7,734.79	5,781	5,546	2,189	17.82	123
1964	9,913.13	7,381	7,080	2,833	17.87	159
1965	5,141.61	3,813	3,658	1,484	17.92	83
1966	314.20	232	223	92	17.97	5
1967	439.04	323	310	129	18.01	7
1968	1,616.81	1,184	1,136	481	18.05	27
1969	6,816.59	4,969	4,767	2,050	18.10	113
1970	2,722.51	1,976	1,896	827	18.14	46
1971	1,337.29	966	927	411	18.18	23
1972	542.89	390	374	169	18.22	9
1973	2,930.42	2,096	2,011	920	18.26	50
1978	1,595.57	1,110	1,065	531	18.43	29
1980	5,855.25	4,023	3,859	1,996	18.50	108
1983	14,563.97	10,204	9,788	4,776	18.48	258
1985	12,075.10	8,368	8,027	4,048	18.27	222
1988	50,822.82	34,214	32,820	18,002	18.57	969
1989	8,134.16	5,424	5,203	2,931	18.61	157
1990	119,522.68	79,291	76,061	43,461	18.39	2,363
1992	46,482.22	30,088	28,863	17,620	18.66	944
1994	1,681,826.46	1,068,464	1,024,945	656,881	18.51	35,488
1995	21,647.41	13,597	13,043	8,604	18.50	465
1996	2,209.20	1,370	1,314	895	18.53	48
1998	25,290.28	15,217	14,597	10,693	18.70	572
2000	8,182.31	4,790	4,595	3,587	18.59	193
2001	23,695.01	13,641	13,085	10,610	18.61	570
2002	46,225.52	26,117	25,053	21,172	18.67	1,134

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2003	134,655.85	74,519	71,484	63,172	18.76	3,367
2004	71,976.80	39,076	37,484	34,492	18.73	1,842
2005	59,215.05	31,455	30,174	29,041	18.75	1,549
2012	73,653.39	32,142	30,833	42,821	18.72	2,287
2014	122,390.14	48,956	46,962	75,428	18.75	4,023
2015	9,307.57	3,532	3,388	5,919	18.80	315
2016	79,928.58	28,702	27,533	52,396	18.74	2,796
2018	20,489.88	6,393	6,133	14,357	18.75	766
2021	3,894.85	887	851	3,044	18.65	163
2022	85,495.25	16,654	15,976	69,520	18.60	3,738
2023	1,252,978.93	199,098	190,989	1,061,990	18.53	57,312
2024	350,064.83	41,938	40,230	309,835	18.38	16,857
2025	106,077.33	8,104	7,774	98,303	18.15	5,416
2026	2,694,379.96	74,904	71,853	2,622,527	17.49	149,944
	7,510,059.13	2,211,637	2,121,556	5,388,503		299,630
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1950	610.12	592	568	42	1.97	21
1951	798.68	775	743	55	1.98	28
1955	781,371.90	757,306	726,461	54,911	1.98	27,733
1956	1,022.16	990	950	72	1.98	36
1957	10,010.93	9,696	9,301	710	1.98	359
1958	2,426.80	2,350	2,254	173	1.98	87
1959	5,071.16	4,908	4,708	363	1.98	183
1960	4,844.36	4,687	4,496	348	1.98	176
1961	528,480.43	511,051	490,236	38,245	1.98	19,316
1962	332.41	321	308	24	1.98	12
1963	272.69	263	252	20	1.98	10
1966	3,794.52	3,661	3,512	283	1.98	143
1967	2,745.32	2,647	2,539	206	1.98	104
1969	853.41	822	789	65	1.98	33
1970	7,914.53	7,619	7,309	606	1.99	305
1971	18,141.01	17,452	16,741	1,400	1.99	704
1972	3,341.95	3,213	3,082	260	1.99	131
1973	2,823.39	2,713	2,602	221	1.99	111

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1974	1,197,475.89	1,149,828	1,102,995	94,481	1.99	47,478
1975	22,472.16	21,563	20,685	1,787	1.99	898
1976	32,399.32	31,067	29,802	2,598	1.99	1,306
1977	34,823.49	33,366	32,007	2,816	1.99	1,415
1978	14,111.37	13,510	12,960	1,152	1.99	579
1979	146,636.85	140,277	134,563	12,073	1.99	6,067
1980	455,488.61	435,365	417,632	37,856	1.99	19,023
1981	56,841.26	54,282	52,071	4,770	1.99	2,397
1982	38,228.67	36,539	35,051	3,178	2.05	1,550
1983	2,887.71	2,760	2,648	240	2.00	120
1984	88,945.57	84,925	81,466	7,480	2.00	3,740
1985	30,381.98	28,951	27,772	2,610	2.04	1,279
1986	138,905.95	132,502	127,105	11,801	1.95	6,052
1987	3,303.33	3,138	3,010	293	2.07	142
1988	2,075.89	1,977	1,896	179	1.91	94
1989	956,867.30	908,928	871,907	84,960	1.96	43,347
1990	705,105.44	669,709	642,432	62,674	1.92	32,643
1991	54,931.83	52,086	49,965	4,967	1.93	2,574
1992	342,642.46	323,900	310,707	31,935	1.98	16,129
1993	36,768.29	34,720	33,306	3,462	1.96	1,766
1994	333,820.57	314,359	301,555	32,266	2.00	16,133
1995	34,350.86	32,310	30,994	3,357	1.97	1,704
1996	43,093.01	40,413	38,767	4,326	2.01	2,152
1997	10,160.87	9,511	9,124	1,037	2.00	518
1998	246,501.13	230,503	221,115	25,387	1.96	12,953
2000	1,451,492.70	1,348,727	1,293,793	157,700	2.00	78,850
2001	374,089.68	346,669	332,549	41,541	2.00	20,770
2002	172,808.53	159,658	153,155	19,653	2.00	9,826
2003	199,381.10	183,570	176,093	23,288	2.00	11,644
2004	199,439.57	182,826	175,379	24,060	2.02	11,911
2005	505,783.84	462,185	443,360	62,424	2.00	31,212
2006	72,390.46	65,962	63,275	9,115	1.97	4,627
2007	742,477.73	673,205	645,785	96,693	1.98	48,835
2008	545,431.06	492,415	472,359	73,072	1.99	36,720
2009	131,767.71	118,301	113,483	18,285	1.99	9,188
2010	91,858.54	81,993	78,653	13,205	1.99	6,636
2011	74,795.31	66,314	63,613	11,182	1.98	5,647
2012	248,536.67	218,389	209,494	39,043	2.00	19,522
2013	35,863.44	31,230	29,958	5,905	2.00	2,952
2014	290,090.29	250,203	240,012	50,078	1.99	25,165

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	381,588.36	325,190	311,945	69,643	1.99	34,996
2016	806,498.45	677,459	649,866	156,633	2.00	78,316
2017	171,660.23	141,877	136,098	35,562	1.99	17,870
2018	1,009,650.14	817,817	784,507	225,143	1.99	113,137
2019	2,115,980.64	1,671,202	1,603,133	512,847	2.00	256,424
2020	9,658.70	7,389	7,088	2,571	2.00	1,286
2021	236,790.51	173,733	166,657	70,134	2.00	35,067
2022	1,973,286.58	1,367,488	1,311,790	661,497	1.99	332,411
2023	1,260,312.35	802,819	770,120	490,192	1.99	246,328
2024	482,886.44	268,726	257,781	225,106	1.99	113,119
2025	2,255,822.13	969,101	929,629	1,326,193	1.99	666,429
2026	1,370,155.70	275,538	264,315	1,105,840	1.99	555,698
	23,614,572.44	18,297,541	17,552,277	6,062,295		3,046,137
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	3,731	3,579	3,219	36.86	87
1970	3,383.06	1,839	1,764	1,619	37.12	44
1989	25,957.50	12,859	12,335	13,622	37.94	359
1992	58,567.66	27,480	26,361	32,207	38.74	831
1994	10,549.87	4,797	4,602	5,948	38.67	154
2002	4,127.48	1,561	1,497	2,630	39.85	66
2005	2,644.58	922	884	1,760	39.73	44
2010	2,788.23	814	781	2,007	40.00	50
2011	36,615.99	10,216	9,800	26,816	40.06	669
2014	167,443.92	39,768	38,148	129,296	40.13	3,222
2015	204,441.65	45,611	43,753	160,688	40.05	4,012
2016	539,847.11	112,234	107,663	432,184	40.01	10,802
2018	842,885.66	148,348	142,306	700,580	39.81	17,598
2019	4,975.51	791	759	4,217	39.67	106
2021	103,857.62	12,733	12,214	91,643	39.35	2,329
2022	24,312.57	2,516	2,414	21,899	38.98	562

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
2023	14,599,888.58	1,216,171	1,166,636	13,433,253	38.52	348,735
2024	12,255,071.05	759,814	728,867	11,526,204	37.82	304,765
2025	1,920,001.92	75,264	72,198	1,847,803	36.81	50,198
	30,814,157.97	2,477,469	2,376,561	28,437,597		744,633
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1933	657.93	553	530	127	13.21	10
1992	1,969,044.37	1,369,077	1,313,314	655,730	15.01	43,686
1993	15,226.14	10,480	10,053	5,173	15.06	343
1994	10,056.65	6,844	6,565	3,491	15.14	231
2000	1,880.00	1,194	1,145	735	15.07	49
2001	34,203.52	21,418	20,546	13,658	15.07	906
2021	22,887.76	6,106	5,857	17,030	15.12	1,126
2022	3,729.30	858	823	2,906	15.07	193
2023	23,764.21	4,491	4,308	19,456	15.02	1,295
2024	18,478.82	2,646	2,538	15,941	14.95	1,066
2025	79,939.97	7,354	7,054	72,886	14.81	4,921
	2,179,868.67	1,431,021	1,372,735	807,134		53,826
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,788,647	1,715,795	3,082,078	29.45	104,655
2011	174,377.96	60,003	57,559	116,819	29.55	3,953
2021	84,360.17	13,413	12,867	71,493	29.10	2,457
2022	1,292,527.36	174,491	167,384	1,125,143	28.83	39,027
2023	118,404.34	12,882	12,357	106,047	28.66	3,700
2024	87,895.68	7,137	6,846	81,049	28.27	2,867
2025	116,849.61	5,994	5,750	111,100	27.74	4,005
	6,672,288.26	2,062,567	1,978,558	4,693,730		160,664

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	4,013,362	3,849,897	27,333,957	37.24	733,995
2022	3,002,042.24	325,421	312,167	2,689,876	37.00	72,699
2023	29,706.91	2,599	2,493	27,214	36.50	746
2024	21,138.08	1,374	1,318	19,820	35.96	551
2025	30,709.16	1,262	1,211	29,499	35.00	843
	34,267,449.95	4,344,018	4,167,085	30,100,365		808,834
UGI-GAS - WELLSBORO						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2026	5,893,983.14	89,589	85,940	5,808,043	32.39	179,316
	5,893,983.14	89,589	85,940	5,808,043		179,316
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			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
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	27,598	26,413	1,387	0.29	1,387
1954	20,454.90	20,189	19,322	1,133	0.52	1,133
1955	3,292.27	3,228	3,089	203	0.78	203
1957	1,355.54	1,311	1,255	101	1.31	77
1958	5,763.15	5,536	5,298	465	1.58	294
1959	1,958.52	1,867	1,787	172	1.86	92
1960	3,574.90	3,384	3,239	336	2.14	157
1961	649.28	610	584	65	2.42	27
1962	9,412.34	8,777	8,400	1,012	2.70	375
1963	12,936.88	11,970	11,456	1,481	2.99	495
1964	3,052.55	2,802	2,682	371	3.28	113
1966	2,516.15	2,273	2,175	341	3.86	88
1967	1,274.89	1,143	1,094	181	4.15	44
1968	419.83	373	357	63	4.45	14
1970	731.03	639	612	119	5.04	24
1971	10,643.95	9,223	8,827	1,817	5.34	340
1972	1,090.13	936	896	194	5.64	34
1975	164.27	137	131	33	6.59	5
1976	24,200.07	20,007	19,148	5,052	6.93	729
1977	7,165.00	5,863	5,611	1,554	7.27	214
1978	8,046.84	6,512	6,232	1,814	7.63	238
1979	4,081.97	3,266	3,126	956	8.00	120
1980	13,629.88	10,774	10,311	3,319	8.38	396
1983	369.74	307	294	76	8.83	9
1985	27,096.76	22,019	21,073	6,023	9.51	633
1986	5,526.05	4,426	4,236	1,290	10.00	129
1988	338.67	264	253	86	10.77	8
1989	19,959.70	15,317	14,659	5,300	11.29	469
1990	1,194.94	905	866	329	11.60	28
1991	5,163.03	3,840	3,675	1,488	12.14	123
1992	7,676.31	5,627	5,385	2,291	12.48	184
1994	38,494.90	27,189	26,021	12,473	13.41	930
1995	28,542.82	19,712	18,866	9,677	14.00	691

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1997	46,847.50	30,966	29,636	17,211	15.00	1,147
1998	39,421.11	25,502	24,407	15,014	15.42	974
1999	72,667.26	45,744	43,780	28,888	16.04	1,801
2000	38,962.96	23,931	22,903	16,060	16.49	974
2001	110,913.42	66,093	63,255	47,659	17.12	2,784
2002	39,331.76	22,797	21,818	17,514	17.59	996
2003	35,150.00	19,695	18,849	16,301	18.24	894
2004	52,683.27	28,602	27,374	25,309	18.73	1,351
2005	302,659.69	158,866	152,044	150,616	19.23	7,832
2006	139,043.00	70,384	67,362	71,681	19.75	3,629
2007	78,002.02	37,839	36,214	41,788	20.43	2,045
2011	148,951.37	60,713	58,106	90,845	22.52	4,034
2012	1,935.54	747	715	1,221	23.09	53
2013	5,265.73	1,919	1,837	3,429	23.54	146
2014	187,584.86	64,004	61,256	126,329	24.13	5,235
2015	20,002.66	6,349	6,076	13,926	24.73	563
2016	52,555.80	15,451	14,788	37,768	25.21	1,498
2017	28,421.86	7,668	7,339	21,083	25.71	820
2018	276,078.65	67,584	64,682	211,397	26.22	8,062
2019	737,164.05	161,439	154,507	582,657	26.75	21,782
2020	469,675.04	90,647	86,754	382,921	27.17	14,094
2021	305,923.54	50,814	48,632	257,292	27.61	9,319
2022	4,000.00	554	530	3,470	27.97	124
2023	4,502.00	498	477	4,025	28.15	143
2024	174,756.78	14,190	13,581	161,176	28.27	5,701
2025	11,517.54	585	560	10,958	28.00	391
	3,754,319.25	1,393,328	1,336,578	2,417,741		106,195
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	74,970	90,272	10,659	18.82	566
1961	86,871.16	64,268	77,385	9,486	18.89	502
1962	141,136.69	104,025	125,257	15,880	18.94	838
1963	9,480.45	6,959	8,379	1,101	19.00	58
1964	3,689.12	2,697	3,247	442	19.06	23
1965	479.00	349	420	59	19.11	3
1966	297.39	216	260	37	19.17	2

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1967	860.37	621	748	113	19.22	6
1968	3,570.31	2,564	3,087	483	19.27	25
1969	661.27	473	570	92	19.32	5
1970	2,325.05	1,654	1,992	333	19.37	17
1971	74,835.43	52,979	63,792	11,043	19.41	569
1972	5,279.41	3,718	4,477	803	19.46	41
1973	5,863.34	4,107	4,945	918	19.51	47
1974	1,077.54	751	904	173	19.55	9
1975	20,112.15	13,934	16,778	3,334	19.59	170
1976	98,397.02	67,777	81,610	16,787	19.63	855
1977	262,518.62	179,725	216,407	46,111	19.67	2,344
1978	14,862.88	10,113	12,177	2,686	19.71	136
1979	31,316.64	21,169	25,490	5,827	19.75	295
1980	50,253.77	33,742	40,629	9,625	19.79	486
1981	48,963.34	32,653	39,318	9,646	19.82	487
1982	16,098.09	11,183	13,465	2,633	19.45	135
1983	15,919.21	10,948	13,183	2,737	19.64	139
1984	47,604.50	32,581	39,231	8,374	19.48	430
1985	68,749.88	46,509	56,002	12,748	19.73	646
1986	220,372.23	148,134	178,369	42,004	19.63	2,140
1987	95,726.84	63,869	76,905	18,822	19.58	961
1988	78,940.78	52,235	62,896	16,044	19.55	821
1989	133,833.58	87,246	105,053	28,780	19.89	1,447
1990	1,474.46	957	1,152	322	19.61	16
1991	12,756.63	8,185	9,856	2,901	19.69	147
1992	108,291.24	68,613	82,617	25,674	19.81	1,296
1993	238,990.24	149,393	179,884	59,106	19.94	2,964
1994	9,228.65	5,714	6,880	2,348	19.83	118
1995	133,112.29	81,531	98,172	34,941	19.77	1,767
1996	77,622.54	46,729	56,267	21,356	20.00	1,068
1997	4,624,824.64	2,746,221	3,306,732	1,318,093	20.01	65,872
1998	280,621.46	164,107	197,602	83,020	20.06	4,139
1999	84,872.92	49,031	59,038	25,835	19.92	1,297
2000	89,743.66	50,885	61,271	28,473	20.05	1,420
2001	725,398.24	404,772	487,387	238,011	20.00	11,901
2002	42,268.05	23,163	27,891	14,377	20.00	719
2003	180,782.36	97,098	116,916	63,866	20.04	3,187
2004	146,160.24	76,749	92,414	53,747	20.12	2,671
2005	167,022.30	85,883	103,412	63,610	20.07	3,169
2006	140,015.92	70,316	84,668	55,348	20.07	2,758

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2007	877,150.17	428,926	516,471	360,679	20.12	17,926
2008	79,300.50	38,001	45,757	33,543	20.11	1,668
2009	54,131.55	25,198	30,341	23,791	20.09	1,184
2010	196,247.48	88,390	106,431	89,817	20.13	4,462
2011	314,990.40	137,210	165,215	149,775	20.09	7,455
2012	49,422.81	20,708	24,935	24,488	20.10	1,218
2013	122,684.15	49,356	59,430	63,254	20.06	3,153
2014	163,988.66	62,939	75,785	88,204	20.07	4,395
2015	94,908.17	34,604	41,667	53,241	20.04	2,657
2016	608,702.23	209,028	251,691	357,011	20.08	17,779
2017	14,886.51	4,780	5,756	9,131	20.09	455
2025	4,028.00	289	348	3,680	19.38	190
	11,284,653.04	6,360,945	7,659,230	3,625,423		181,254
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	25,060	27,375			
1961	2,250.14	2,058	2,250			
1962	11,395.40	10,408	11,395			
1964	212.41	194	212			
1965	479.69	437	480			
1972	4,846.95	4,367	4,847			
1973	59,338.04	53,371	59,338			
1976	674.99	604	675			
1977	9,114.69	8,139	9,115			
1978	24,124.85	21,494	24,125			
1979	540.75	481	541			
1980	8,726.53	7,742	8,727			
1981	52,430.77	46,414	52,431			
1982	22,292.87	19,827	22,293			
1984	11,417.15	10,129	11,417			
1986	31,130.64	27,442	31,131			
1987	11,362.33	9,990	11,362			
1988	15,773.37	13,816	15,773			
1989	8,654.63	7,543	8,655			
1990	94,337.02	82,073	94,337			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1992	6,049.58	5,221	6,050			
1993	1,598.34	1,376	1,598			
1994	38,859.45	33,209	38,859			
1995	4,586.75	3,913	4,587			
1996	1,532.27	1,298	1,532			
1997	1,129.92	952	1,130			
1998	3,483.10	2,922	3,483			
2001	6,551.41	5,393	6,551			
2002	8,685.69	7,098	8,686			
2003	26,975.97	21,888	26,976			
2004	262,708.52	211,007	262,709			
2005	28,203.02	22,475	28,164	39	5.42	7
2008	29,302.79	22,660	28,396	907	5.42	167
2010	189,349.18	142,466	178,527	10,823	5.43	1,993
2011	217,404.63	160,749	201,437	15,967	5.46	2,924
2014	19,697.18	13,713	17,184	2,513	5.45	461
2016	36,430.01	23,986	30,057	6,373	5.45	1,169
2020	4,772.90	2,596	3,253	1,520	5.45	279
	1,283,798.91	1,034,511	1,245,657	38,142		7,000
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,380	4,070	2,559	24.26	105
2002	3,783,335.80	1,890,155	2,275,940	1,507,395	24.29	62,058
2003	87,794.37	43,072	51,863	35,931	24.14	1,488
2004	116,222.01	55,601	66,949	49,273	24.26	2,031
2005	21,321.99	9,968	12,002	9,319	24.20	385
2006	70,501.63	32,121	38,677	31,825	24.20	1,315
2007	23,909.23	10,587	12,748	11,161	24.23	461
2008	36,082.96	15,620	18,808	17,275	24.24	713
2009	2,440.34	1,021	1,229	1,211	24.34	50
2010	44,187.56	17,861	21,506	22,681	24.32	933
2011	22,823.04	8,878	10,690	12,133	24.34	498
2012	5,700.89	2,133	2,568	3,133	24.26	129
2013	10,921.02	3,892	4,686	6,235	24.38	256
2014	82,583.84	28,079	33,810	48,774	24.26	2,010

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2015	2,300.95	738	889	1,412	24.34	58
2016	41,558.96	12,526	15,083	26,476	24.34	1,088
2021	94,830.25	17,629	21,227	73,603	24.09	3,055
2022	973,757.93	153,854	185,256	788,502	23.99	32,868
2023	81,823.98	10,482	12,621	69,203	23.82	2,905
2024	301,308.21	28,865	34,756	266,552	23.61	11,290
2025	136,691.16	8,311	10,007	126,684	23.19	5,463
	5,946,724.53	2,354,773	2,835,388	3,111,337		129,159
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	780,161.32	230,148	277,121	503,040	29.87	16,841
2015	32,204.52	8,963	10,792	21,412	29.82	718
2016	12,899.16	3,359	4,045	8,855	29.82	297
2022	25,185.45	3,355	4,040	21,146	29.28	722
2023	69,633.76	7,507	9,039	60,595	28.97	2,092
2025	6,818.51	346	417	6,402	28.09	228
	926,902.72	253,678	305,454	621,449		20,898
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	277,375.43	240,346	277,375			
1972	810.87	697	811			
1973	1,434.30	1,221	1,434			
1974	13,712.41	11,563	13,712			
1975	145,445.34	121,483	145,445			
1976	281,929.40	233,085	281,719	211	6.93	30
1978	1,775.78	1,437	1,737	39	7.63	5
1983	1,771.86	1,471	1,772			
1984	8,465.79	6,939	8,387	79	9.30	8
1986	1,505.75	1,206	1,458	48	10.00	5
1987	64,760.94	51,342	62,055	2,706	10.26	264

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1988	168,597.14	131,556	159,006	9,591	10.77	891
1989	18,562.94	14,245	17,217	1,346	11.29	119
1990	3,332.27	2,525	3,052	280	11.60	24
1992	916.74	672	812	105	12.48	8
1994	8,578.71	6,059	7,323	1,255	13.41	94
1995	476.06	329	398	78	14.00	6
1996	2,292.46	1,553	1,877	415	14.39	29
1997	23,367.46	15,446	18,669	4,699	15.00	313
1998	20,830.73	13,475	16,287	4,544	15.42	295
1999	5,006.78	3,152	3,810	1,197	16.04	75
2000	410,430.38	252,086	304,685	105,745	16.49	6,413
2001	15,882.00	9,464	11,439	4,443	17.12	260
2002	131,970.21	76,490	92,450	39,520	17.59	2,247
2003	14,227.00	7,971	9,634	4,593	18.24	252
2004	40,853.63	22,179	26,807	14,047	18.73	750
2005	19,984.33	10,490	12,679	7,306	19.23	380
2007	63,158.66	30,638	37,031	26,128	20.43	1,279
2008	2,281.90	1,077	1,302	980	20.71	47
2009	9,274.10	4,171	5,041	4,233	21.41	198
2010	66,284.82	28,436	34,369	31,916	21.96	1,453
2011	413,084.05	168,373	203,505	209,579	22.52	9,306
2012	84,169.43	32,464	39,238	44,932	23.09	1,946
2014	114,113.87	38,936	47,060	67,054	24.13	2,779
2015	184,021.78	58,409	70,596	113,425	24.73	4,587
2016	68,436.37	20,120	24,318	44,118	25.21	1,750
2017	414,508.91	111,835	135,170	279,339	25.71	10,865
2018	669,488.04	163,891	198,088	471,400	26.22	17,979
2019	2,147,342.29	470,268	568,392	1,578,951	26.75	59,026
2020	717,532.95	138,484	167,379	550,154	27.17	20,249
2021	1,698,287.37	282,086	340,945	1,357,343	27.61	49,161
2022	2,087,632.04	289,346	349,719	1,737,913	27.97	62,135
2023	787,456.49	87,093	105,265	682,191	28.15	24,234
2024	858,356.26	69,699	84,242	774,114	28.27	27,383
2025	454,624.16	23,095	27,914	426,710	28.00	15,240
2026	279,618.45	5,201	6,286	273,332	26.45	10,334
	12,803,968.65	3,262,104	3,927,909	8,876,060		332,419

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1969	2,453.00	2,173	2,453			
1970	872.29	771	872			
1976	342.77	299	343			
1988	1,813.00	1,546	1,813			
1990	11,104.08	9,379	11,104			
1992	1,829.56	1,535	1,830			
1993	164,577.50	137,356	164,409	169	6.59	26
1994	8,948.74	7,417	8,878	71	6.66	11
1995	553.43	457	547	6	6.63	1
1996	6,824.90	5,595	6,697	128	6.65	19
1997	2,764.61	2,256	2,700	64	6.59	10
1999	58,743.84	47,224	56,525	2,219	6.65	334
2000	1,983.26	1,583	1,895	88	6.64	13
2005	3,338.96	2,540	3,040	299	6.68	45
2006	4,214.76	3,175	3,800	414	6.63	62
2008	49,021.21	36,001	43,092	5,930	6.69	886
2010	2,592.10	1,848	2,212	380	6.65	57
2011	12,791.22	8,941	10,702	2,089	6.67	313
2015	244,901.72	154,900	185,408	59,493	6.68	8,906
2016	106,882.55	65,316	78,180	28,702	6.68	4,297
2017	7,718.68	4,532	5,425	2,294	6.68	343
2018	17,640.50	9,882	11,828	5,812	6.67	871
2021	63,475.20	28,697	34,349	29,126	6.67	4,367
2022	2,400.00	968	1,159	1,241	6.66	186
2023	7,122.00	2,456	2,940	4,182	6.65	629
2025	3,950.00	729	873	3,077	6.62	465
	788,859.88	537,576	643,073	145,787		21,841
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1989	127.23	91	109	18	15.10	1
1992	758,027.04	527,056	630,488	127,539	15.01	8,497
1993	3,146.41	2,166	2,591	555	15.06	37
1994	8,657.45	5,891	7,047	1,610	15.14	106
1995	2,701.38	1,823	2,181	521	15.05	35
1996	9,933.05	6,640	7,943	1,990	15.00	133

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1998	1,738.51	1,135	1,358	381	15.04	25
2000	420,169.40	266,892	319,268	100,901	15.07	6,695
2002	79,118.01	48,737	58,301	20,817	15.12	1,377
2003	8,394.64	5,094	6,094	2,301	15.07	153
2004	30,839.56	18,322	21,918	8,922	15.20	587
2005	11,025.37	6,443	7,707	3,318	15.11	220
2006	34,349.48	19,614	23,463	10,886	15.21	716
2009	48,535.59	25,991	31,092	17,444	15.18	1,149
2010	16,891.81	8,807	10,535	6,356	15.15	420
2012	6,549.63	3,200	3,828	2,722	15.18	179
2014	117,924.70	53,208	63,650	54,275	15.20	3,571
2015	37,408.06	16,130	19,295	18,113	15.17	1,194
2016	10,340.67	4,235	5,066	5,275	15.14	348
2018	11,932.98	4,291	5,133	6,800	15.14	449
2019	5,810.76	1,926	2,304	3,507	15.12	232
2021	4,225.20	1,127	1,348	2,877	15.12	190
2022	126,600.86	29,118	34,832	91,769	15.07	6,090
2023	61,685.87	11,659	13,947	47,739	15.02	3,178
2024	53,568.54	7,671	9,176	44,392	14.95	2,969
2025	14,313.88	1,317	1,575	12,738	14.81	860
	1,884,016.08	1,078,584	1,290,251	593,765		39,411
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1936	1,234.84	974	1,165	70	17.79	4
1960	294.42	215	257	37	19.95	2
1969	377.45	265	317	60	20.52	3
1975	1,808.65	1,227	1,468	341	20.83	16
1981	26,509.40	17,278	20,669	5,841	21.10	277
1986	357.42	236	282	75	20.73	4
1987	95.00	62	74	21	20.99	1
1988	24.29	16	19	5	20.92	
1989	2,123.00	1,360	1,627	496	20.89	24
1991	4,760.80	2,987	3,573	1,188	20.93	57
1992	2,703.40	1,676	2,005	698	21.00	33
1994	18,973.34	11,443	13,689	5,285	21.22	249

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1995	4,307.22	2,571	3,076	1,232	21.10	58
1996	9,271.45	5,440	6,508	2,764	21.30	130
1997	11,191.78	6,482	7,754	3,438	21.25	162
1999	519,130.02	291,440	348,634	170,496	21.29	8,008
2000	12,387.00	6,828	8,168	4,219	21.37	197
2002	2,306.86	1,231	1,473	834	21.20	39
2003	6,184.42	3,221	3,853	2,331	21.39	109
2008	184,472.34	85,669	102,481	81,991	21.34	3,842
2014	17,931.59	6,613	7,911	10,021	21.40	468
2017	149,837.36	46,120	55,171	94,667	21.36	4,432
2022	15,322.66	2,689	3,217	12,106	21.14	573
	991,604.71	496,043	593,389	398,216		18,688
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1910	2,631.33	2,631	2,631			
1914	4,425.79	4,426	4,426			
1921	34.95	35	35			
1928	48,718.14	48,718	48,718			
1929	5,726.24	5,726	5,726			
1930	738.76	739	739			
1931	1,329.50	1,330	1,330			
1936	459.65	460	460			
1937	798.45	798	798			
1938	66.22	66	66			
1939	505.95	506	506			
1944	20.08	20	20			
1946	1,700.00	1,700	1,700			
1948	153.57	154	154			
1949	3,419.22	3,419	3,419			
1953	114.00	113	114			
1954	3,369.90	3,326	3,370			
1958	10,313.10	9,906	10,313			
1959	27,782.48	26,491	27,782			
1960	1,594.52	1,509	1,595			
1961	1,314.41	1,235	1,314			
1962	614.41	573	614			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1963	746.64	691	747			
1964	861.27	791	861			
1965	1,553.29	1,415	1,553			
1966	104,751.07	94,643	104,751			
1967	23,858.73	21,383	23,859			
1968	4,640.61	4,124	4,641			
1969	2,008.79	1,771	2,009			
1970	2,014.32	1,761	2,014			
1971	4,281.55	3,710	4,282			
1972	2,776.85	2,385	2,777			
1973	3,268.03	2,782	3,268			
1974	12,868.29	10,851	12,868			
1976	487.18	403	485	2	6.93	
1977	3,675.13	3,007	3,618	57	7.27	8
1978	423.97	343	413	11	7.63	1
1979	1,309.69	1,048	1,261	49	8.00	6
1980	4,025.99	3,183	3,830	196	8.38	23
1981	4,614.96	3,603	4,335	280	8.77	32
1982	11,408.95	9,593	11,409			
1983	500.00	415	499	1	8.83	
1984	12,832.20	10,517	12,653	179	9.30	19
1985	1,022.46	831	1,000	23	9.51	2
1987	1,781.17	1,412	1,699	82	10.26	8
1988	13,848.31	10,806	13,001	847	10.77	79
1989	1,502.94	1,153	1,387	116	11.29	10
1990	236,214.33	178,956	215,310	20,904	11.60	1,802
1991	44,551.84	33,138	39,870	4,682	12.14	386
1992	18,016.03	13,206	15,889	2,127	12.48	170
1993	112,769.99	80,991	97,444	15,326	13.05	1,174
1994	123,184.01	87,005	104,680	18,504	13.41	1,380
1995	39,025.60	26,951	32,426	6,600	14.00	471
1996	716,749.96	485,670	584,332	132,418	14.39	9,202
1997	241,538.51	159,657	192,091	49,448	15.00	3,297
1998	247,918.65	160,379	192,959	54,959	15.42	3,564
1999	79,405.90	49,986	60,140	19,265	16.04	1,201
2000	174,727.70	107,318	129,119	45,609	16.49	2,766
2001	48,581.99	28,950	34,831	13,751	17.12	803
2002	58,988.30	34,190	41,136	17,853	17.59	1,015
2003	627,003.27	351,310	422,677	204,326	18.24	11,202
2004	750,267.81	407,320	490,065	260,203	18.73	13,892
2005	265,792.85	139,515	167,857	97,936	19.23	5,093

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2006	119,100.02	60,288	72,535	46,565	19.75	2,358
2007	186,501.60	90,472	108,851	77,651	20.43	3,801
2008	816,679.27	385,309	463,583	353,097	20.71	17,050
2009	11,819.05	5,316	6,396	5,423	21.41	253
2010	134,277.17	57,605	69,307	64,970	21.96	2,959
2011	71,427.96	29,114	35,028	36,400	22.52	1,616
2012	72,706.86	28,043	33,740	38,967	23.09	1,688
2013	141,679.13	51,642	62,133	79,546	23.54	3,379
2014	264,648.26	90,298	108,642	156,007	24.13	6,465
2015	294,495.93	93,473	112,462	182,034	24.73	7,361
2016	193,954.73	57,023	68,607	125,348	25.21	4,972
2017	115,906.28	31,272	37,625	78,282	25.71	3,045
2018	290,104.93	71,018	85,445	204,660	26.22	7,805
2019	608,960.07	133,362	160,454	448,506	26.75	16,767
2020	519,803.19	100,322	120,702	399,101	27.17	14,689
2021	743,188.51	123,444	148,521	594,667	27.61	21,538
2022	1,585,043.09	219,687	264,315	1,320,728	27.97	47,219
2023	3,888,868.40	430,109	517,484	3,371,385	28.15	119,765
2024	473,610.79	38,457	46,269	427,341	28.27	15,116
2025	2,737,174.93	139,048	167,295	2,569,880	28.00	91,781
	17,391,579.97	4,886,346	5,845,267	11,546,313		447,233
	168,008,807.30	52,571,730	55,336,908	112,671,900		6,597,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.3 CNG STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	251,410	251,058	6,771,556	13.49	501,969
	7,022,613.60	251,410	251,058	6,771,556		501,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	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, 2026

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						
2007	98,862.25	95,155	82,080	16,782	0.75	16,782
2008	10,904.48	10,087	8,701	2,203	1.50	1,469
2009	196,763.79	172,168	148,511	48,252	2.50	19,301
2010	29,674.64	24,482	21,118	8,557	3.50	2,445
2013	49,177.44	33,195	28,634	20,544	6.50	3,161
2014	164,928.32	103,080	88,916	76,012	7.50	10,135
2015	142,233.63	81,784	70,546	71,687	8.50	8,434
2016	156,448.43	82,135	70,849	85,599	9.50	9,010
2017	694,772.06	330,017	284,671	410,101	10.50	39,057
2018	365,293.03	155,250	133,918	231,375	11.50	20,120
2019	260,157.81	97,559	84,154	176,004	12.50	14,080
2020	246,448.03	80,096	69,090	177,358	13.50	13,138
2021	1,078,784.33	296,666	255,903	822,882	14.50	56,750
2022	104,987.55	23,622	20,376	84,611	15.50	5,459
2023	12,578.55	2,201	1,899	10,680	16.50	647
2024	849.08	106	91	758	17.50	43
2026	50,000.00	1,250	1,078	48,922	19.50	2,509
	3,662,863.42	1,588,853	1,370,537	2,292,326		222,540
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,312.22	1,263	1,312			
2008	24,417.03	22,586	24,088	329	1.50	219
2010	2,239.24	1,847	1,970	269	3.50	77
2011	20,678.25	16,026	17,092	3,587	4.50	797
2014	33,759.66	21,100	22,503	11,257	7.50	1,501
2015	35,177.20	20,227	21,572	13,605	8.50	1,601
2016	233,275.70	122,470	130,613	102,662	9.50	10,807
2017	400,100.57	190,048	202,685	197,416	10.50	18,802
2018	31,187.62	13,255	14,136	17,051	11.50	1,483
2019	69,735.23	26,151	27,890	41,845	12.50	3,348
2020	115,739.37	37,615	40,116	75,623	13.50	5,602
2021	147,329.19	40,516	43,210	104,119	14.50	7,181
2022	100,538.69	22,621	24,125	76,414	15.50	4,930
2023	16,822.55	2,944	3,140	13,683	16.50	829

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, 2026

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						
2024	4,362.42	545	581	3,781	17.50	216
2025	7,898.56	592	631	7,267	18.50	393
2026	50,000.00	1,250	1,333	48,667	19.50	2,496
	1,294,573.50	541,056	576,998	717,576		60,282
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	4,828.41	4,647	4,400	428	0.75	428
2009	1,926.82	1,686	1,596	330	2.50	132
2013	4,225.61	2,852	2,700	1,525	6.50	235
2014	54,667.08	34,167	32,352	22,315	7.50	2,975
2015	9,361.71	5,383	5,097	4,265	8.50	502
2016	22,950.78	12,049	11,409	11,542	9.50	1,215
2017	31,887.57	15,147	14,342	17,545	10.50	1,671
2018	64,576.87	27,445	25,987	38,590	11.50	3,356
2019	9,728.37	3,648	3,454	6,274	12.50	502
2020	395,875.29	128,659	121,824	274,051	13.50	20,300
2021	6,256.54	1,721	1,630	4,627	14.50	319
2022	279,971.38	62,994	59,648	220,324	15.50	14,214
	886,256.43	300,398	284,440	601,816		45,849
	5,843,693.35	2,430,307	2,231,975	3,611,718		328,671

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 5.62

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, 2026

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						
2017	3,747.59	3,560	2,991	756	0.50	756
2020	18,196.00	11,827	9,938	8,258	3.50	2,359
2021	41,085.52	22,597	18,988	22,097	4.50	4,910
	63,029.11	37,984	31,918	31,111		8,025
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	8,554.22	8,127	7,643	911	0.50	911
2018	2,800.72	2,381	2,239	562	1.50	375
2019	4,541.15	3,406	3,203	1,338	2.50	535
2021	79,835.69	43,910	41,294	38,542	4.50	8,565
2023	2,910.37	1,019	958	1,952	6.50	300
2026	50,000.00	2,500	2,351	47,649	9.50	5,016
	148,642.15	61,343	57,688	90,954		15,702
	211,671.26	99,327	89,606	122,065		23,727

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 11.21

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, 2026

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						
2022	385,091.78	346,583	334,923	50,169	0.50	50,169
2023	8,449,684.03	5,914,779	5,715,787	2,733,897	1.50	1,822,598
2024	105,727.22	52,864	51,085	54,642	2.50	21,857
2025	2,608,891.49	782,667	756,336	1,852,556	3.50	529,302
2026	2,467,186.26	246,719	238,419	2,228,768	4.50	495,282
	14,016,580.78	7,343,612	7,096,550	6,920,031		2,919,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	20.83

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, 2026

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						
2017	49,440.00	46,968	49,440			
2019	985,498.08	739,124	817,233	168,265	2.50	67,306
2020	17,620.50	11,453	12,663	4,957	3.50	1,416
2021	44,109.42	24,260	26,824	17,286	4.50	3,841
2022	240,887.73	108,399	119,854	121,033	5.50	22,006
2023	1,660,917.30	581,321	642,754	1,018,163	6.50	156,640
2024	2,425,842.93	606,461	670,551	1,755,292	7.50	234,039
2025	22,628.43	3,394	3,753	18,876	8.50	2,221
	5,446,944.39	2,121,380	2,343,072	3,103,872		487,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 8.95

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	365,169.50	352,998	357,656	7,514	0.50	7,514
2013	142,364.69	128,128	129,819	12,546	1.50	8,364
2014	495,556.48	412,962	418,411	77,146	2.50	30,858
2022	1,468,239.56	440,472	446,284	1,021,956	10.50	97,329
2023	33,630,977.05	7,847,116	7,950,655	25,680,322	11.50	2,233,071
2024	8,239,887.66	1,373,342	1,391,463	6,848,425	12.50	547,874
	44,342,194.94	10,555,018	10,694,286	33,647,909		2,925,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 6.60

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, 2026

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	572,029	720,521	74,406	2.53	29,409
2021	1,291,033.02	853,502	1,075,061	215,972	2.82	76,586
2022	422,631.37	245,126	308,758	113,874	3.26	34,931
2023	231,386.91	110,372	139,023	92,364	3.84	24,053
2024	218,051.69	77,452	97,558	120,494	4.54	26,541
	2,958,029.71	1,858,481	2,340,920	617,110		191,520
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	304,523.53	240,726	252,613	51,911	2.25	23,072
2020	137,856.36	99,201	104,099	33,757	2.53	13,343
2021	29,132.71	19,260	20,211	8,922	2.82	3,164
2022	136,054.57	78,912	82,809	53,246	3.26	16,333
2023	103,840.99	49,532	51,978	51,863	3.84	13,506
2024	72,933.86	25,906	27,185	45,749	4.54	10,077
2025	110,022.28	24,205	25,400	84,622	5.32	15,906
2026	134,000.29	10,023	10,518	123,482	6.18	19,981
	1,028,364.59	547,765	574,813	453,552		115,382
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	58,753.80	44,682	49,231	9,523	2.36	4,035
2020	78,115.18	56,212	61,935	16,181	2.53	6,396
2021	64,848.27	42,871	47,235	17,613	2.82	6,246
2023	32,141.55	15,332	16,893	15,249	3.84	3,971
2024	70,345.77	24,987	27,531	42,815	4.54	9,431
2026	357,364.15	26,731	29,452	327,912	6.18	53,060
	661,568.72	210,815	232,277	429,292		83,139
	4,647,963.02	2,617,061	3,148,010	1,499,954		390,041

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 8.39

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, 2026

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	206,697.03	162,547	178,623	28,074	2.85	9,851
2018	1,391,827.54	1,019,792	1,120,648	271,180	3.10	87,477
2019	535,513.16	371,111	407,813	127,700	3.32	38,464
2020	3,018,536.19	1,930,656	2,121,595	896,942	3.66	245,066
2021	750,652.30	428,547	470,930	279,723	4.13	67,730
2022	1,578,781.13	770,761	846,988	731,793	4.72	155,041
2023	2,378,819.12	935,827	1,028,379	1,350,440	5.40	250,081
2024	3,960,987.23	1,145,518	1,258,808	2,702,179	6.14	440,094
2025	3,139,598.54	556,651	611,703	2,527,896	6.96	363,203
2026	4,070,364.05	243,408	267,481	3,802,883	7.85	484,444
	21,031,776.29	7,564,818	8,312,966	12,718,810		2,141,451
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	840,756.62	661,171	677,166	163,591	2.85	57,400
2018	613,979.49	449,863	460,746	153,233	3.10	49,430
2019	1,702,432.05	1,179,785	1,208,326	494,106	3.32	148,827
2020	2,660,378.22	1,701,578	1,742,742	917,636	3.66	250,720
2021	988,999.52	564,620	578,279	410,720	4.13	99,448
2022	1,715,459.97	837,488	857,748	857,712	4.72	181,719
2023	1,442,903.01	567,638	581,370	861,533	5.40	159,543
2024	2,005,431.93	579,971	594,002	1,411,430	6.14	229,875
2025	1,998,270.66	354,293	362,864	1,635,407	6.96	234,972
2026	1,360,133.21	81,336	83,304	1,276,830	7.85	162,654
	15,328,744.68	6,977,743	7,146,548	8,182,197		1,574,588
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,355,363.22	939,267	1,071,371	283,992	3.32	85,540
2020	2,003,353.34	1,281,345	1,461,561	541,792	3.66	148,031
2021	1,739,612.08	993,145	1,132,827	606,785	4.13	146,921
2022	1,522,755.39	743,409	847,967	674,789	4.72	142,964
2023	592,754.09	233,189	265,986	326,768	5.40	60,513

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, 2026

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						
2024	636,195.54	183,988	209,865	426,330	6.14	69,435
2025	1,524,658.17	270,322	308,342	1,216,316	6.96	174,758
2026	5,105,975.85	305,337	348,281	4,757,694	7.85	606,076
	14,480,667.68	4,950,002	5,646,200	8,834,468		1,434,238
	50,841,188.65	19,492,563	21,105,714	29,735,475		5,150,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.8	10.13

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, 2026

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	96,108	119,552	31,918	4.32	7,388
2020	1,825,853.39	1,038,545	1,291,883	533,971	4.93	108,311
2022	155,830.23	64,233	79,902	75,929	6.42	11,827
2025	415,782.24	58,792	73,133	342,649	9.10	37,654
	2,548,935.94	1,257,678	1,564,470	984,466		165,180
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	454,332.62	312,808	312,880	141,453	3.85	36,741
2020	770,171.79	438,074	438,175	331,997	4.93	67,342
2021	72,484.22	35,800	35,808	36,676	5.64	6,503
2022	225,437.99	92,926	92,947	132,491	6.42	20,637
2024	435,546.23	102,266	102,290	333,257	8.15	40,890
2025	145,862.66	20,625	20,630	125,233	9.10	13,762
2026	218,968.70	10,335	10,337	208,631	10.09	20,677
	2,322,804.21	1,012,834	1,013,067	1,309,737		206,552
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	571,135.22	362,385	392,884	178,252	4.32	41,262
2020	477,207.40	271,436	294,280	182,927	4.93	37,105
2021	159,371.81	78,714	85,339	74,033	5.64	13,126
2022	234,459.29	96,644	104,778	129,682	6.42	20,200
2023	171,839.19	55,934	60,641	111,198	7.25	15,338
2024	311,597.02	73,163	79,320	232,277	8.15	28,500
2025	273,740.09	38,707	41,965	231,775	9.10	25,470
2026	524,028.77	24,734	26,816	497,213	10.09	49,278
	2,723,378.79	1,001,717	1,086,022	1,637,357		230,279
	7,595,118.94	3,272,229	3,663,559	3,931,560		602,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 7.93

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, 2026

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	368,787	455,250	80,388	3.85	20,880
2019	381,787.38	242,244	299,039	82,749	4.32	19,155
2020	414,682.49	235,871	291,172	123,511	4.93	25,053
2021	310,179.53	153,198	189,116	121,064	5.64	21,465
2022	1,307,895.60	539,115	665,512	642,384	6.42	100,060
2023	547,886.82	178,337	220,149	327,738	7.25	45,205
2025	889,618.07	125,792	155,284	734,334	9.10	80,696
	4,387,688.01	1,843,344	2,275,521	2,112,167		312,514
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	407,965.65	280,884	280,100	127,866	3.85	33,212
2019	306,754.61	194,636	194,093	112,662	4.32	26,079
2020	341,279.16	194,120	193,578	147,701	4.93	29,960
2023	814,018.32	264,963	264,223	549,795	7.25	75,834
2025	813,570.98	115,039	114,718	698,853	9.10	76,797
2026	317,534.33	14,988	14,946	302,588	10.09	29,989
	3,001,123.05	1,064,630	1,061,658	1,939,465		271,871
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	64,657.75	62,718	64,658			
2005	234,486.07	220,229	234,486			
2019	301,872.38	191,538	212,599	89,274	4.32	20,665
2020	510,673.88	290,471	322,410	188,264	4.93	38,187
2023	267,890.81	87,198	96,786	171,105	7.25	23,601

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, 2026

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	322,761	358,250	1,016,369	8.15	124,708
2025	14,484.75	2,048	2,273	12,212	9.10	1,342
2026	856,457.41	40,425	44,870	811,587	10.09	80,435
	3,625,142.06	1,217,388	1,336,331	2,288,811		288,938
	11,013,953.12	4,125,362	4,673,510	6,340,443		873,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.3	7.93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	12,266	15,829	662	4.99	133
2014	38,491.58	27,040	34,894	3,598	5.29	680
2016	325,609.19	211,646	273,121	52,488	5.65	9,290
2018	36,897.65	21,297	27,483	9,415	6.23	1,511
2019	26,522.13	14,083	18,174	8,349	6.62	1,261
2020	69,273.71	33,050	42,650	26,624	7.12	3,739
2021	21,143.06	8,815	11,375	9,768	7.69	1,270
2025	26,522.47	3,315	4,278	22,245	10.50	2,119
	560,950.51	331,512	427,803	133,148		20,003
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	6,033.11	5,539	5,555	478	2.52	190
2004	1,113.67	956	959	155	3.66	42
2010	43,130.65	33,521	33,620	9,511	4.73	2,011
2011	46,407.77	35,316	35,420	10,988	4.87	2,256
2018	75,946.02	43,836	43,965	31,981	6.23	5,133
2020	57,970.24	27,658	27,739	30,231	7.12	4,246
2021	77,135.14	32,158	32,253	44,883	7.69	5,837
2022	19,869.70	6,966	6,986	12,883	8.34	1,545
2023	69,514.19	19,436	19,493	50,021	9.02	5,546
2025	192,893.70	24,112	24,183	168,711	10.50	16,068
2026	84,538.66	3,559	3,569	80,969	11.38	7,115
	674,552.85	233,057	233,742	440,811		49,989
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1993	1,651.82	1,576	1,652			
2000	30,976.92	27,892	30,811	165	2.90	57
2001	5,792.76	5,163	5,703	89	3.08	29
2002	16,245.60	14,301	15,798	448	3.30	136
2003	15,284.09	13,291	14,682	602	3.49	172
2004	84,957.51	72,962	80,599	4,358	3.66	1,191
2005	97,134.57	82,156	90,755	6,379	3.87	1,648

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2006	19,722.25	16,415	18,133	1,589	4.08	389
2008	12,522.34	10,123	11,183	1,340	4.38	306
2010	8,864.62	6,890	7,611	1,253	4.73	265
2017	7,046.36	4,345	4,800	2,247	5.91	380
2019	69,224.39	36,758	40,606	28,619	6.62	4,323
2020	107,418.09	51,249	56,613	50,805	7.12	7,136
2021	239,940.91	100,031	110,501	129,440	7.69	16,832
2022	214,479.59	75,197	83,068	131,412	8.34	15,757
2024	201,759.41	41,260	45,579	156,181	9.72	16,068
2025	361,480.97	45,185	49,915	311,566	10.50	29,673
2026	202,315.77	8,517	9,408	192,907	11.38	16,951
	1,696,817.97	613,311	677,418	1,019,400		111,313
	2,932,321.33	1,177,880	1,338,963	1,593,359		181,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 6.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	3,494	3,494	2,096	7.50	279
2018	10,248.45	4,356	4,355	5,893	11.50	512
	15,838.44	7,850	7,849	7,989		791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 4.99

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, 2026

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						
2007	637,237.38	613,341	630,345	6,892	0.75	6,892
2008	236,121.16	218,412	224,467	11,654	1.50	7,769
2009	314,488.38	275,177	282,806	31,682	2.50	12,673
2010	162,964.81	134,446	138,173	24,791	3.50	7,083
2011	451,363.00	349,806	359,504	91,859	4.50	20,413
2012	368,654.37	267,274	274,684	93,970	5.50	17,085
2013	792,113.30	534,676	549,500	242,614	6.50	37,325
2014	476,076.46	297,548	305,797	170,279	7.50	22,704
2015	1,648,297.12	947,771	974,047	674,250	8.50	79,324
2016	1,270,294.92	666,905	685,394	584,900	9.50	61,568
2017	1,830,420.92	869,450	893,555	936,866	10.50	89,225
2018	915,728.07	389,184	399,974	515,754	11.50	44,848
2019	1,013,925.51	380,222	390,763	623,162	12.50	49,853
2020	1,214,941.27	394,856	405,803	809,138	13.50	59,936
2021	2,421,094.90	665,801	684,260	1,736,835	14.50	119,782
2022	2,950,748.68	663,918	682,325	2,268,424	15.50	146,350
2023	2,303,400.56	403,095	414,271	1,889,130	16.50	114,493
2024	1,538,342.77	192,293	197,624	1,340,719	17.50	76,613
2025	1,186,024.58	88,952	91,418	1,094,606	18.50	59,168
2026	866,467.20	21,662	22,263	844,205	19.50	43,293
	22,598,705.36	8,374,789	8,606,974	13,991,731		1,076,397
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	397,958.98	383,036	389,609	8,350	0.75	8,350
2008	194,881.81	180,266	183,360	11,522	1.50	7,681
2009	386,652.36	338,321	344,127	42,525	2.50	17,010
2010	528,508.76	436,020	443,502	85,006	3.50	24,287
2011	46,412.17	35,969	36,586	9,826	4.50	2,184
2012	106,370.79	77,119	78,442	27,928	5.50	5,078
2013	245,409.98	165,652	168,495	76,915	6.50	11,833
2014	495,061.18	309,413	314,723	180,338	7.50	24,045
2015	960,119.93	552,069	561,543	398,577	8.50	46,891
2016	523,955.99	275,077	279,798	244,158	9.50	25,701
2017	608,859.13	289,208	294,171	314,688	10.50	29,970
2018	1,012,779.35	430,431	437,818	574,962	11.50	49,997
2019	553,146.33	207,430	210,990	342,157	12.50	27,373
2020	1,269,985.14	412,745	419,828	850,157	13.50	62,975

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,323,741.79	364,029	370,276	953,466	14.50	65,756
2022	786,517.05	176,966	180,003	606,514	15.50	39,130
2023	1,635,510.95	286,214	291,126	1,344,385	16.50	81,478
2024	938,712.15	117,339	119,353	819,360	17.50	46,821
2025	778,594.88	58,395	59,397	719,198	18.50	38,876
2026	488,309.08	12,208	12,417	475,892	19.50	24,405
	13,281,487.80	5,107,907	5,195,563	8,085,925		639,841
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	491,013.65	472,601	421,301	69,713	0.75	69,713
2008	601,711.46	556,583	496,167	105,545	1.50	70,363
2009	555,234.09	485,830	433,094	122,140	2.50	48,856
2010	130,973.00	108,053	96,324	34,649	3.50	9,900
2011	37,493.92	29,058	25,904	11,590	4.50	2,576
2012	293,686.51	212,923	189,811	103,876	5.50	18,887
2013	299,610.27	202,237	180,285	119,326	6.50	18,358
2014	509,913.33	318,696	284,102	225,811	7.50	30,108
2015	265,009.96	152,381	135,840	129,170	8.50	15,196
2016	645,329.65	338,798	302,022	343,308	9.50	36,138
2017	190,998.54	90,724	80,876	110,122	10.50	10,488
2018	723,680.35	307,564	274,178	449,502	11.50	39,087
2019	612,456.17	229,671	204,741	407,716	12.50	32,617
2020	522,174.71	169,707	151,286	370,889	13.50	27,473
2021	1,106,649.73	304,329	271,295	835,355	14.50	57,611
2022	842,166.59	189,487	168,919	673,248	15.50	43,435
2023	351,898.78	61,582	54,897	297,001	16.50	18,000
2024	213,446.62	26,681	23,785	189,662	17.50	10,838
2025	658,104.88	49,358	44,000	614,105	18.50	33,195
2026	479,218.69	11,980	10,680	468,539	19.50	24,028
	9,530,770.90	4,318,243	3,849,505	5,681,266		616,867
	45,410,964.06	17,800,939	17,652,042	27,758,922		2,333,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 5.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	318	309	244	8.50	29
2016	295.77	155	151	145	9.50	15
2017	411,182.60	195,312	189,834	221,348	10.50	21,081
2018	25,747.54	10,943	10,636	15,111	11.50	1,314
	437,778.64	206,728	200,930	236,849		22,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 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, 2026

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	5,748	6,030	468	3.42	137
2001	27,339.91	23,884	25,057	2,283	3.65	625
2002	3,719.59	3,211	3,369	351	3.84	91
2003	30,828.76	26,306	27,598	3,231	4.00	808
2004	11,906.59	10,013	10,505	1,402	4.21	333
2005	9,418.96	7,806	8,189	1,230	4.39	280
2006	22,392.50	18,275	19,172	3,220	4.56	706
2007	37,931.66	30,376	31,867	6,064	4.79	1,266
2009	17,602.56	13,646	14,316	3,287	5.07	648
2013	15,373.86	10,854	11,387	3,987	5.62	709
2018	220,480.47	122,014	128,005	92,476	6.86	13,480
2019	308,929.87	156,380	164,058	144,872	7.32	19,791
2020	2,155,616.89	978,003	1,026,020	1,129,597	7.83	144,265
2021	384,329.95	151,580	159,022	225,308	8.45	26,664
2022	684,283.11	226,635	237,762	446,521	9.09	49,122
2023	216,868.00	57,166	59,973	156,895	9.78	16,042
2024	255,991.05	49,201	51,617	204,374	10.50	19,464
2025	755,399.83	88,608	92,958	662,441	11.29	58,675
	5,164,911.92	1,979,706	2,076,904	3,088,008		353,106
PNG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	58,118	68,110			
2004	167,248.57	140,656	167,249			
2007	13,369.18	10,706	12,876	493	4.79	103
2008	35,075.31	27,709	33,326	1,750	4.92	356
2009	48,114.46	37,298	44,859	3,256	5.07	642
2010	12,089.03	9,195	11,059	1,030	5.19	198
2016	8,023.37	5,038	6,059	1,964	6.22	316
2018	1,346,981.57	745,420	896,521	450,461	6.86	65,665
2020	1,330,094.12	603,464	725,790	604,305	7.83	77,178
2021	407,333.02	160,652	193,217	214,116	8.45	25,339
2022	764,277.51	253,129	304,440	459,838	9.09	50,587
2024	118,030.40	22,685	27,283	90,747	10.50	8,643
2025	305,022.18	35,779	43,032	261,991	11.29	23,206
	4,623,768.46	2,109,849	2,533,819	2,089,949		252,233

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 16-L2						
NET SALVAGE PERCENT.. 0						
2001	29,034.66	25,365	26,140	2,895	3.65	793
2003	58,019.67	49,508	51,021	6,999	4.00	1,750
2004	98,699.95	83,007	85,543	13,157	4.21	3,125
2005	80,413.99	66,647	68,683	11,731	4.39	2,672
2006	32,646.90	26,643	27,457	5,190	4.56	1,138
2008	69,039.30	54,541	56,208	12,832	4.92	2,608
2019	106,125.88	53,721	55,362	50,763	7.32	6,935
2020	920,993.58	417,855	430,623	490,371	7.83	62,627
2021	727,173.36	286,797	295,560	431,613	8.45	51,078
2022	603,777.04	199,971	206,081	397,696	9.09	43,751
2023	338,548.00	89,241	91,968	246,580	9.78	25,213
2024	162,408.89	31,215	32,169	130,240	10.50	12,404
2025	366,261.18	42,962	44,275	321,986	11.29	28,520
2026	416,339.73	16,445	16,947	399,392	12.16	32,845
	4,009,482.13	1,443,918	1,488,037	2,521,445		275,459
	13,798,162.51	5,533,473	6,098,760	7,699,402		880,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	6.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	37,009	35,359	31,930	4.50	7,096
2023	23,301.32	8,155	7,791	15,510	6.50	2,386
2024	328,750.94	82,188	78,523	250,228	7.50	33,364
2025	102,352.01	15,353	14,668	87,684	8.50	10,316
	521,693.26	142,705	136,341	385,352		53,162
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	677,684	641,361	71,991	0.50	71,991
2019	33,841.70	25,381	24,021	9,821	2.50	3,928
2020	50,424.62	32,776	31,019	19,405	3.50	5,544
2021	75,819.30	41,701	39,466	36,353	4.50	8,078
2022	80,244.45	36,110	34,175	46,070	5.50	8,376
2023	99,558.60	34,846	32,978	66,580	6.50	10,243
2025	208,029.43	31,204	29,532	178,498	8.50	21,000
	1,261,269.72	879,702	832,551	428,719		129,160
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	17,063	13,814	4,147	0.50	4,147
2020	45,131.19	29,335	23,749	21,382	3.50	6,109
2021	21,890.53	12,040	9,748	12,143	4.50	2,698
2022	73,558.62	33,101	26,798	46,760	5.50	8,502
2024	407,805.20	101,951	82,539	325,266	7.50	43,369
2025	746,140.09	111,921	90,611	655,529	8.50	77,121
	1,312,487.12	305,411	247,259	1,065,228		141,946
	3,095,450.10	1,327,818	1,216,151	1,879,299		324,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 10.48

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	102,456.20	99,041	102,456			
2013	68,350.42	61,515	68,350			
2014	140,132.49	116,777	140,132			
2015	39,471.49	30,262	37,708	1,764	3.50	504
2016	32,235.43	22,565	28,117	4,119	4.50	915
2017	165,977.94	105,119	130,982	34,996	5.50	6,363
2018	8,884.33	5,034	6,273	2,612	6.50	402
2020	89,054.88	38,590	48,085	40,970	8.50	4,820
2024	3,226.50	538	670	2,556	12.50	204
2026	138,749.73	4,625	5,763	132,987	14.50	9,172
	788,539.41	484,066	568,536	220,003		22,380
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	6,969.59	6,737	6,970			
2014	262,109.02	218,423	262,109			
2016	44,259.57	30,982	44,260			
2017	64,069.97	40,577	64,070			
2018	1,869.95	1,060	1,870			
2020	61,699.27	26,736	54,976	6,723	8.50	791
2022	43,216.83	12,965	26,659	16,557	10.50	1,577
2023	41,520.68	9,688	19,921	21,600	11.50	1,878
2024	35,482.97	5,914	12,161	23,322	12.50	1,866
2025	15,929.11	1,593	3,276	12,653	13.50	937
2026	139,058.27	4,635	9,531	129,527	14.50	8,933
	716,185.23	359,310	505,802	210,383		15,982
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	14,758.99	14,267	14,759			
2013	2,414.03	2,173	2,414			
2015	4,085.64	3,132	4,086			
2017	81,771.73	51,788	69,036	12,735	5.50	2,315
2018	4,477.95	2,538	3,383	1,095	6.50	168

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2019	5,471.06	2,736	3,647	1,824	7.50	243
2022	30,914.09	9,274	12,363	18,551	10.50	1,767
2023	42,498.56	9,916	13,219	29,280	11.50	2,546
2026	245,853.70	8,194	10,923	234,931	14.50	16,202
	432,245.75	104,018	133,830	298,416		23,241
	1,936,970.39	947,394	1,208,168	728,802		61,603

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 3.18

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, 2026

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	5,712,699	6,016,098	23,971,825	31.87	752,175
2020	1,918,595.10	326,737	344,090	1,574,505	31.67	49,716
2021	647,293.08	96,447	101,569	545,724	31.40	17,380
2022	2,012,444.98	255,379	268,942	1,743,503	30.96	56,315
2023	104,904.91	10,795	11,368	93,537	30.51	3,066
2024	34,006.49	2,636	2,776	31,230	29.76	1,049
2025	56,251.31	2,813	2,962	53,289	28.53	1,868
2026	354,752.12	6,847	7,211	347,541	25.41	13,677
	35,116,171.47	6,414,353	6,755,017	28,361,154		895,246
READING DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2073						
NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	1,146,310	1,207,190	10,537,788	32.34	325,844
2024	8,669,490.58	639,808	673,788	7,995,703	31.40	254,640
	20,414,468.56	1,786,118	1,880,978	18,533,491		580,484
KNITTING MILLS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	248,250	261,435	1,120,805	20.56	54,514
	1,382,240.38	248,250	261,435	1,120,805		54,514
	56,912,880.41	8,448,721	8,897,430	48,015,450		1,530,244

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.69

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, 2026

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	1,322,015	1,255,487	2,269,887	12.50	181,591
2020	39,198.12	12,739	12,098	27,100	13.50	2,007
2021	10,994.97	3,024	2,872	8,123	14.50	560
2022	823,953.90	185,390	176,060	647,894	15.50	41,800
2024	1,250.26	156	148	1,102	17.50	63
2025	475,773.40	35,683	33,888	441,885	18.50	23,886
2026	50,000.00	1,250	1,187	48,813	19.50	2,503
	4,926,544.36	1,560,257	1,481,740	3,444,804		252,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	2,352,543.96	2,117,290	2,065,791	286,753	0.50	286,753
2023	4,553,142.98	3,187,200	3,109,677	1,443,466	1.50	962,311
2024	6,182,441.02	3,091,221	3,016,033	3,166,408	2.50	1,266,563
2025	4,789,195.97	1,436,759	1,401,812	3,387,384	3.50	967,824
	17,877,323.93	9,832,470	9,593,313	8,284,011		3,483,451

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 19.49

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, 2026

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	5,175,385	4,583,616	6,112,200	8.00	764,025
	10,695,816.43	5,175,385	4,583,616	6,112,200		764,025
	13,499,682.50	7,979,251	7,387,482	6,112,200		764,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	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, 2026

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						
2017	2,045,175.15	1,942,916	1,944,017	101,158	0.50	101,158
2018	1,342,824.54	1,141,401	1,142,048	200,777	1.50	133,851
2019	5,856,940.93	4,392,706	4,395,196	1,461,745	2.50	584,698
2020	12,398,870.46	8,059,266	8,063,834	4,335,036	3.50	1,238,582
2021	7,484,201.44	4,116,311	4,118,644	3,365,557	4.50	747,902
2022	8,108,350.38	3,648,758	3,650,827	4,457,523	5.50	810,459
2023	4,635,166.80	1,622,308	1,623,228	3,011,939	6.50	463,375
2024	3,642,835.09	910,709	911,225	2,731,610	7.50	364,215
2025	4,367,835.83	655,175	655,546	3,712,290	8.50	436,740
2026	48,545,652.15	2,427,283	2,428,659	46,116,993	9.50	4,854,420
	98,427,852.77	28,916,833	28,933,224	69,494,629		9,735,400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 9.89

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, 2026

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	1,993,990.05	1,395,793	1,373,263	620,727	4.50	137,939
2017	75,949,954.16	48,101,384	47,324,954	28,625,000	5.50	5,204,545
2018	171,214.09	97,022	95,456	75,758	6.50	11,655
2019	43,488,813.59	21,744,407	21,393,419	22,095,395	7.50	2,946,053
2021	7,013,315.14	2,571,572	2,530,063	4,483,252	9.50	471,921
2022	1,548,319.97	464,496	456,998	1,091,322	10.50	103,935
2023	2,728,425.32	636,623	626,347	2,102,078	11.50	182,789
2024	871,670.44	145,281	142,936	728,734	12.50	58,299
2025	267,380.05	26,738	26,307	241,073	13.50	17,857
	134,033,082.81	75,183,316	73,969,743	60,063,340		9,134,993

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 6.82

PART VIII. 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
2022 TRANSACTION YEAR				
367.00		463.82		463.82-
369.00		4,906.28		4,906.28-
375.00		345.87		345.87-
376.10	2,225,032.94	749,916.61		749,916.61-
376.20	213,665.66	270,874.29		270,874.29-
376.30	3,569,860.81	1,130,258.76		1,130,258.76-
376.50	99.53			
378.00	412,657.26	278,820.57		278,820.57-
379.00	144,233.30	98,843.74		98,843.74-
380.00	12,730,509.62	4,547,450.60		4,547,450.60-
381.00	1,556,577.90	711.28		711.28-
382.00	1,859,075.73	164,128.06		164,128.06-
384.00	719,951.43	2,202.00		2,202.00-
385.00		154.19-		154.19
390.10		969.10		969.10-
391.00	6,694.08			
391.10	136,398.30			
391.20	6,467.49			
391.30	347,005.99			
391.92	165,870.51			
392.00	929,504.65			
392.20			1,548,910.16	1,548,910.16
394.00	684,358.29	21,727.71		21,727.71-
396.00	142,855.69			
397.00	82,937.84			
398.00	143,551.53	150,544.57		150,544.57-
	26,077,308.55	7,422,009.07	1,548,910.16	5,873,098.91-

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-
TOTAL	94,704,683.50	47,431,408.39	3,943,586.05	43,487,822.34-