BOOK VIII

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
(HISTORIC)
2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

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 (Historic)
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, 2025

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, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

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

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January 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 at September 30, 2025 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

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

085304.100

TABLE OF CONTENTS

PART I. INTRODUCTION

UGI UTILITIES, INC. – GAS DIVISION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2025.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2025, are set forth in Table 1 and are based on data through 2022 for the consolidated UGI gas company. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the most recent service life study report in May 2023.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2025, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2025, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 and 2 presented on pages II-3 through II-7 summarize the results of the depreciation study as of September 30, 2025 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2025, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2021 through 2025.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

Detailed tabulations setting forth the experienced cost of removal and salvage amounts by year and account are presented in Part IV of this report. The net salvage amounts are carried forward to Table 2 which presents the five-year amortization.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

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			-	23,039	(23,039)	-	-
329 OTHER STRUCTURES			-	-	-	-	-
332 FIELD LINES			-	-	-	-	-
335 DRILLING AND CLEANING EQUIPMENT			-	-	-	-	-
TOTAL PRODUCTION PLANT			**-**	**23,039**	**(23,039)**	**-**	**-**
TRANSMISSION PLANT							
365.2 RIGHTS-OF-WAY		70 - R4	868,160	571,904	296,256	1.31	11,331
366 STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,695	5,521	0.18	295
367 MAINS		75 - R2.5	39,468,181	23,115,954	16,352,227	1.03	407,659
369 MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,834	4,255,146	1,917,688	1.47	90,682
370 COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,462,642	1,042,562	2.47	86,448
371 OTHER EQUIPMENT		35 - R2.5	140,637	133,053	7,584	0.67	944
371.1 TESTING EQUIPMENT		20 - R3	210,011	167,850	42,161	2.18	4,573
TOTAL TRANSMISSION PLANT			**50,527,243**	**30,863,244**	**19,663,999**	**1.19**	**601,932**
DISTRIBUTION PLANT							
374.2 RIGHTS-OF-WAY		75 - R3	3,374,004	1,508,064	1,865,940	1.28	43,210
375 STRUCTURES AND IMPROVEMENTS		50 - S0.5	7,180,945	3,577,081	3,603,864	1.80	129,180
376.1 MAINS - PRIMARILY STEEL		75 - R2.5	761,490,737	202,628,288	558,862,449	1.52	11,571,103
376.2 MAINS - CAST IRON	09-2027	65 - R1	664,766	605,269	59,497	4.64	30,836
376.3 MAINS - PLASTIC		68 - R3	1,988,393,622	359,244,271	1,629,149,351	1.64	32,642,348
376.5 MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	255,480	49,721	1.82	5,553
376.7 REG AFUDC		40 - SQ	1,322,088	267,172	1,054,916	2.50	33,052
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	164,220,812	41,528,725	122,692,087	2.65	4,357,618
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	81,779,825	13,438,274	68,341,551	3.06	2,505,535
380 SERVICES		45 - R2	1,684,480,735	460,225,389	1,224,255,346	2.64	44,479,781
381 METERS		36 - R2	152,199,760	64,992,744	87,207,016	2.70	4,103,462
381.1 METERS - ERTS		17 - S3	40,639,561	17,039,782	23,599,779	7.45	3,028,398
382 METER INSTALLATIONS		45 - R2	141,911,982	47,684,946	94,227,036	2.41	3,417,739
383 HOUSE REGULATORS		45 - R2	10,274,123	3,921,107	6,353,016	3.32	340,722
384 HOUSE REGULATOR INSTALLATIONS		45 - R2	17,829,357	9,463,445	8,365,912	1.87	333,968
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	40,449,313	19,978,680	20,470,633	1.97	798,803
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	267,063	(55,879)	322,942	5.87	15,687
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	982,535	706,337	276,198	1.40	13,716
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,720	(15)	-	-
387 OTHER EQUIPMENT		40 - R2.5	5,308,206	3,225,607	2,082,599	1.71	90,977
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,481,718	8,946	0.23	3,408
TOTAL DISTRIBUTION PLANT			**5,104,590,004**	**1,251,741,220**	**3,852,848,784**	**2.11**	**107,945,096**
GENERAL PLANT							
390.1 STRUCTURES AND IMPROVEMENTS		VARIOUS*	159,009,347	49,470,174	109,539,174	3.80	6,044,845
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY			-	-	-	-	-
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,762,063	1,973,088	3,788,975	5.55	320,037
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	209,716	122,642	87,074	9.14	19,163
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	11,611,467	4,391,081	7,220,386	21.56	2,503,732
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE		10 - SQ	4,378,298	4,333,192	45,106	-	-
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	7,187,173	3,667,639	3,519,534	6.58	472,629
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	52,700,181	16,378,755	36,321,426	5.51	2,905,396
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,238,742	2,777,810	1,460,932	9.14	387,289
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	43,024,106	18,137,557	24,886,549	9.87	4,245,367
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLI		12 - L3	6,926,421	3,144,919	3,781,502	8.04	556,799
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	10,044,251	3,935,541	6,108,710	7.92	795,406
392.5 TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,674,151	1,191,005	1,483,146	6.17	165,046
393 STORES EQUIPMENT		20 - SQ	15,838	7,057	8,781	5.00	792
394 TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	44,808,230	16,560,440	28,247,790	5.14	2,304,165
395 LABORATORY EQUIPMENT		20 - SQ	437,779	178,472	259,307	5.13	22,440
396 POWER OPERATED EQUIPMENT		16 - L2	13,798,162	5,174,132	8,624,030	6.70	925,056
397 COMMUNICATION EQUIPMENT		10 - SQ	3,095,450	825,767	2,269,683	12.53	387,935
398 MISCELLANEOUS EQUIPMENT		15 - SQ	1,510,050	1,055,236	454,814	5.50	83,112
399 OTHER TANGIBLE PROPERTY			16,032	16,032	-	-	-
TOTAL GENERAL PLANT			**371,447,457**	**133,340,539**	**238,106,919**	**5.96**	**22,139,209**
TOTAL DEPRECIABLE GAS PLANT			**5,526,564,704**	**1,415,968,042**	**4,110,596,663**	**2.36**	**130,686,237**

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, 2025

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				
304.1 LAND AND LAND RIGHTS - LAND			-				
304.2 LAND AND LAND RIGHTS - LAND RIGHTS			-				
325.1 PRODUCING LANDS			-				
325.5 OTHER LAND			-				
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			7,330,889				
389.2 LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT			**16,293,325**				
TOTAL GAS PLANT			**5,542,858,029**				
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	34,761,419	5,809,287	28,952,132	2.60	905,488
READING DATA CENTER	09-2073	70 - R1	20,414,469	1,306,157	19,108,312	3.01	613,820
KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	203,120	1,179,120	4.05	55,962
TOTAL ACCOUNT 390.1			*56,558,128*	*7,318,564*	*49,239,564*	*2.79*	*1,575,270*
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,876,544	1,407,352	3,469,192	4.86	237,161
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,076,376	748,671	327,705	30.45	327,705
TOTAL COMMON PLANT			**69,597,120**	**9,474,587**	**53,036,461**	**3.42**	**2,140,136**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%			**62,017,994**	**8,442,804**	**47,260,790**		**1,907,075**
INFORMATION SERVICES (IS)							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	5,819,410	12,057,914	21.11	3,773,588
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	-	-	-
UNITE ERP	09-2034	SQUARE	10,695,816	3,819,935	6,875,881	7.14	763,987
TOTAL ACCOUNT 391.2			*13,499,682*	*6,623,801*	*6,875,881*	*5.66*	*763,987*
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	63,317,686	35,342,141	27,975,545	7.64	4,838,371
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,581,308	65,398,509	69,182,799	6.79	9,131,645
TOTAL INFORMATION SERVICES			**229,276,000**	**113,183,861**	**116,092,139**	**8.07**	**18,507,591**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%			**194,471,903**	**96,002,551**	**98,469,352**		**15,698,139**
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS			12,568,452	8,652,881	3,915,571	1.57	197,050
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			**1,642,697**	**1,130,932**	**511,765**		**25,754**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			**254,847,200**	**103,314,423**	**145,218,377**		**17,579,460**
TOTAL PLANT IN SERVICE			**5,797,705,229**	**1,519,282,465**	**4,255,815,040**		**148,265,697**
AMORTIZATION OF NEGATIVE NET SALVAGE							**8,240,620**
GRAND TOTAL			**5,797,705,229**	**1,519,282,465**	**4,255,815,040**		**156,506,317**

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2021		2022		2023		2024		2025		FIVE YEAR	NET
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	(115,195)	0	0	0	0	0	0	0	0	0	(115,195)	(23,039)
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	**(115,195)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(115,195)**	**(23,039)**
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	1,660	0	464	0	412	0	5,801	0	9,571	17,907	3,581
369	0	3,386	0	4,906	0	231	0	0	0	0	8,523	1,705
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**	**5,046**	**0**	**5,370**	**0**	**643**	**0**	**5,801**	**0**	**9,571**	**26,431**	**5,286**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	346	0	1,876	0	0	0	12,062	14,284	2,857
376.1	0	1,712,927	0	749,917	0	1,693,882	0	1,190,708	0	2,102,595	7,450,029	1,490,006
376.2	0	92,247	0	270,874	0	633,299	0	682,408	0	899,144	2,577,972	515,594
376.3	0	728,986	0	1,130,259	0	311,402	0	819,607	0	508,772	3,499,026	699,805
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	168,692	0	278,821	0	206,792	0	165,132	0	313,281	1,132,718	226,544
379	0	15,105	0	98,844	0	85,312	0	43,038	0	196,338	438,636	87,727
380	0	4,191,361	0	4,547,451	0	5,345,562	0	4,613,724	0	5,022,669	23,720,767	4,744,153
381	(19,201)	1,237	0	711	0	35,495	0	48,411	0	74,865	141,518	28,304
381.1	0	0	0	0	0	2,076	0	9,685	0	18,782	30,543	6,109
382	0	224,823	0	164,128	0	117,424	0	65,380	0	94,530	666,285	133,257
383	0	269	0	0	0	806	0	3,328,107	0	1,028,703	4,357,885	871,577
384	0	13,720	0	2,202	0	82	0	282	0	2,578	18,864	3,773
385	0	35,290	0	(154)	0	0	0	984	0	87,207	123,327	24,665
386.0	0	0	0	0	0	0	0	0	0	774	774	155
386.1	0	0	0	0	0	0	0	208	0	1,025	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	**(19,201)**	**7,184,657**	**0**	**7,243,398**	**0**	**8,434,009**	**0**	**10,967,674**	**0**	**10,363,326**	**44,173,863**	**8,834,773**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT	2021 GROSS SALVAGE	2021 COST OF REMOVAL	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	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	135	0	969	0	395	0	552,200	0	105,144	658,843	131,769
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	0	0	0	0
392.2	(526,894)	0	(1,548,910)	0	(887,270)	0	(645,657)	0	(749,272)	0	(4,358,004)	(871,601)
392.3	0	0	0	0	0	0	0	0	0	0	0	0
392.4	0	0	0	0	0	0	0	0	0	0	0	0
392.5	0	0	0	0	0	0	0	0	0	0	0	0
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	21,728	0	167	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	0	0	11	0	2,889	0	9,703	12,603	2,521
398	0	391,820	0	150,545	0	79,441	0	74,236	0	86,622	782,664	156,533
TOTAL	**(526,894)**	**391,955**	**(1,548,910)**	**173,241**	**(887,270)**	**80,015**	**(645,657)**	**629,324**	**(749,272)**	**201,469**	**(2,881,999)**	**(576,400)**
TOTAL GAS PLANT	**(661,290)**	**7,581,658**	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(749,272)**	**10,574,365**	**41,203,099**	**8,240,620**
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL	**(661,290)**	**7,581,658**	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(749,272)**	**10,574,365**	**41,203,099**	**8,240,620**

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

PART III. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	71,237	71,237			0.0
1901	5,184	4,859	325	325	0.0
1902	35,079	34,886	193	518	0.0
1903	43,148	42,757	391	909	0.0
1904	13,711	12,691	1,020	1,929	0.0
1905	8,837	8,063	774	2,703	0.0
1906	19,177	18,110	1,067	3,770	0.0
1907	26,246	24,737	1,509	5,279	0.0
1908	37,743	35,123	2,620	7,899	0.0
1909	10,033	8,949	1,084	8,983	0.0
1910	27,828	26,243	1,585	10,568	0.0
1911	37,310	34,093	3,217	13,785	0.0
1912	27,002	24,268	2,734	16,519	0.0
1913	26,451	23,300	3,151	19,670	0.0
1914	61,358	53,308	8,050	27,720	0.0
1915	34,026	29,637	4,389	32,109	0.0
1916	23,198	20,041	3,157	35,266	0.0
1917	16,749	16,009	740	36,006	0.0
1918	19,585	17,152	2,433	38,439	0.0
1919	18,719	17,532	1,187	39,626	0.0
1920	23,170	21,315	1,855	41,481	0.0
1921	72,339	66,517	5,822	47,303	0.0
1922	98,453	89,771	8,682	55,985	0.0
1923	86,521	78,697	7,824	63,809	0.0
1924	315,417	283,890	31,527	95,336	0.0
1925	112,620	104,165	8,455	103,791	0.0
1926	408,750	358,778	49,972	153,763	0.0
1927	135,580	126,618	8,962	162,725	0.0
1928	279,149	257,075	22,074	184,799	0.0
1929	216,508	192,712	23,796	208,595	0.0
1930	431,011	367,006	64,005	272,600	0.0
1931	477,030	410,549	66,481	339,081	0.0
1932	219,866	212,270	7,596	346,677	0.0
1933	37,623	34,759	2,864	349,541	0.0
1934	35,962	33,770	2,192	351,733	0.0
1935	26,889	25,037	1,852	353,585	0.0
1936	59,062	55,129	3,933	357,518	0.0
1937	40,971	38,363	2,608	360,126	0.0
1938	28,022	25,905	2,117	362,243	0.0
1939	51,849	47,454	4,395	366,638	0.0
1940	67,821	61,914	5,907	372,545	0.0
1941	108,399	97,399	11,000	383,545	0.0
1942	44,899	38,098	6,801	390,346	0.0
1943	25,304	23,745	1,559	391,905	0.0
1944	25,409	22,700	2,709	394,614	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1945	34,831	31,903	2,928	397,542	0.0
1946	496,080	394,253	101,827	499,369	0.0
1947	158,187	136,460	21,727	521,096	0.0
1948	291,399	254,033	37,366	558,462	0.0
1949	496,141	437,691	58,450	616,912	0.0
1950	2,127,171	1,661,605	465,566	1,082,478	0.0
1951	795,900	665,514	130,386	1,212,864	0.0
1952	2,739,331	2,386,742	352,589	1,565,453	0.0
1953	1,512,037	1,187,089	324,948	1,890,401	0.0
1954	2,777,238	2,196,747	580,491	2,470,892	0.1
1955	2,399,375	1,909,341	490,034	2,960,926	0.1
1956	4,359,507	3,453,917	905,590	3,866,516	0.1
1957	3,910,193	2,908,390	1,001,803	4,868,319	0.1
1958	3,901,651	2,819,360	1,082,291	5,950,610	0.1
1959	4,092,305	3,045,276	1,047,029	6,997,639	0.2
1960	5,115,871	3,770,535	1,345,336	8,342,975	0.2
1961	4,443,709	3,285,657	1,158,052	9,501,027	0.2
1962	4,318,664	3,155,204	1,163,460	10,664,487	0.3
1963	5,730,979	4,075,762	1,655,217	12,319,704	0.3
1964	7,273,139	5,133,535	2,139,604	14,459,308	0.4
1965	7,898,871	5,629,333	2,269,538	16,728,846	0.4
1966	8,804,558	6,304,115	2,500,443	19,229,289	0.5
1967	8,212,097	5,743,398	2,468,699	21,697,988	0.5
1968	10,645,702	7,360,543	3,285,159	24,983,147	0.6
1969	11,349,682	7,810,478	3,539,204	28,522,351	0.7
1970	10,418,547	7,198,696	3,219,851	31,742,202	0.8
1971	9,473,315	6,489,276	2,984,039	34,726,241	0.8
1972	10,965,341	7,329,637	3,635,704	38,361,945	0.9
1973	9,126,638	6,191,785	2,934,853	41,296,798	1.0
1974	10,598,733	7,393,150	3,205,583	44,502,381	1.1
1975	8,512,622	5,701,637	2,810,985	47,313,366	1.2
1976	8,200,207	5,554,315	2,645,892	49,959,258	1.2
1977	10,399,837	6,857,047	3,542,790	53,502,048	1.3
1978	9,984,716	6,400,048	3,584,668	57,086,716	1.4
1979	15,095,812	9,481,597	5,614,215	62,700,931	1.5
1980	25,365,870	15,955,865	9,410,005	72,110,936	1.8
1981	26,126,040	16,312,145	9,813,895	81,924,831	2.0
1982	25,559,746	16,624,176	8,935,570	90,860,401	2.2
1983	13,409,855	9,057,857	4,351,998	95,212,399	2.3
1984	18,121,560	11,927,352	6,194,208	101,406,607	2.5
1985	21,889,170	14,363,978	7,525,192	108,931,799	2.7
1986	26,630,871	16,873,278	9,757,593	118,689,392	2.9
1987	29,653,117	18,607,049	11,046,068	129,735,460	3.2
1988	42,268,322	25,757,923	16,510,399	146,245,859	3.6
1989	45,421,560	27,403,648	18,017,912	164,263,771	4.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	49,123,293	29,204,325	19,918,968	184,182,739	4.5
1991	39,966,479	23,643,431	16,323,048	200,505,787	4.9
1992	42,774,637	25,256,803	17,517,834	218,023,621	5.3
1993	32,874,163	19,357,433	13,516,730	231,540,351	5.6
1994	50,164,973	28,678,369	21,486,604	253,026,955	6.2
1995	58,408,326	30,930,518	27,477,808	280,504,763	6.8
1996	61,775,379	31,675,588	30,099,791	310,604,554	7.6
1997	75,264,212	38,479,199	36,785,013	347,389,567	8.5
1998	58,745,842	29,464,035	29,281,807	376,671,374	9.2
1999	45,021,416	22,079,907	22,941,509	399,612,883	9.7
2000	61,876,477	28,957,496	32,918,981	432,531,864	10.5
2001	57,224,800	26,204,645	31,020,155	463,552,019	11.3
2002	56,390,884	26,162,865	30,228,019	493,780,038	12.0
2003	56,610,071	24,501,981	32,108,090	525,888,128	12.8
2004	73,629,297	31,891,695	41,737,602	567,625,730	13.8
2005	66,463,838	27,192,448	39,271,390	606,897,120	14.8
2006	66,120,126	27,635,225	38,484,901	645,382,021	15.7
2007	68,659,529	29,333,902	39,325,627	684,707,648	16.7
2008	70,611,115	28,517,438	42,093,677	726,801,325	17.7
2009	70,373,063	27,361,722	43,011,341	769,812,666	18.7
2010	59,012,487	19,264,949	39,747,538	809,560,204	19.7
2011	87,196,452	27,488,728	59,707,724	869,267,928	21.1
2012	107,956,646	31,674,143	76,282,503	945,550,431	23.0
2013	122,650,373	32,981,325	89,669,048	1,035,219,479	25.2
2014	156,522,225	39,088,948	117,433,277	1,152,652,756	28.0
2015	181,056,799	41,195,732	139,861,067	1,292,513,823	31.4
2016	200,093,267	41,241,168	158,852,099	1,451,365,922	35.3
2017	202,935,211	37,447,361	165,487,850	1,616,853,772	39.3
2018	290,999,840	48,766,150	242,233,690	1,859,087,462	45.2
2019	265,649,007	42,452,443	223,196,564	2,082,284,026	50.7
2020	269,438,574	40,515,188	228,923,386	2,311,207,412	56.2
2021	353,765,948	39,576,334	314,189,614	2,625,397,026	63.9
2022	415,517,991	38,543,181	376,974,810	3,002,371,836	73.0
2023	482,253,127	38,120,340	444,132,787	3,446,504,623	83.8
2024	340,069,610	14,693,560	325,376,050	3,771,880,673	91.8
2025	344,271,484	5,532,464	338,739,020	4,110,619,693	100.0
TOTAL	5,526,564,703	1,415,945,010	4,110,619,693		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1952					0.0
1953					0.0
2017					0.0
2019	33,513,297	6,437,362	27,075,935	27,075,935	51.1
2020	1,957,793	303,371	1,654,422	28,730,357	54.2
2021	1,734,664	834,881	899,783	29,630,140	55.9
2022	4,218,639	568,832	3,649,807	33,279,947	62.7
2023	11,849,883	893,092	10,956,791	44,236,738	83.4
2024	8,704,747	423,214	8,281,533	52,518,271	99.0
2025	532,025	13,835	518,190	53,036,461	100.0
SUBTOTAL	62,511,048	9,474,587	53,036,461		
NONDEPRECIABLE	7,086,071		7,086,071		
TOTAL	69,597,119	9,474,587	60,122,532		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2000	802,206	802,206			0.0
2001	18,800	18,800			0.0
2002	447,659	447,659			0.0
2004	1,403,265	1,403,265			0.0
2005	122,880	122,880			0.0
2006	2,693,931	2,693,931			0.0
2007	3,259,581	3,259,581			0.0
2009	440,869	440,869			0.0
2011	169,184	160,270	8,914	8,914	0.0
2012	2,739,344	2,735,081	4,263	13,177	0.0
2013	259,178	259,178		13,177	0.0
2014	740,529	740,529		13,177	0.0
2015	220,826	220,826		13,177	0.0
2016	2,224,484	1,669,247	555,237	568,414	0.5
2017	77,572,379	43,494,690	34,077,689	34,646,103	29.8
2018	1,545,759	1,146,175	399,584	35,045,687	30.2
2019	63,153,771	29,186,959	33,966,812	69,012,499	59.4
2020	12,600,895	7,142,743	5,458,152	74,470,651	64.1
2021	15,472,364	6,277,141	9,195,223	83,665,874	72.1
2022	11,236,969	4,251,843	6,985,126	90,651,000	78.1
2023	11,969,768	3,711,274	8,258,494	98,909,494	85.2
2024	10,728,182	2,330,375	8,397,807	107,307,301	92.4
2025	9,453,180	668,340	8,784,840	116,092,141	100.0
TOTAL	229,276,003	113,183,862	116,092,141		

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, 2025

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	6,327	6,472			
1929	1,806.23	1,749	1,793	14	2.23	6
1930	2,041.31	1,969	2,018	23	2.47	9
1931	27,123.22	26,077	26,726	397	2.70	147
1932	2,640.53	2,529	2,592	49	2.95	17
1933	538.99	514	527	12	3.20	4
1934	812.94	773	792	21	3.45	6
1935	12.64	12	12			
1937	203.24	191	196	7	4.22	2
1938	375.47	351	360	16	4.49	4
1939	962.92	898	920	43	4.75	9
1940	6,450.60	5,988	6,137	314	5.02	63
1941	592.71	548	562	31	5.30	6
1942	337.44	311	319	19	5.58	3
1943	60.01	55	56	4	5.86	1
1944	422.25	385	395	28	6.15	5
1945	631.09	573	587	44	6.44	7
1946	3,351.10	3,028	3,103	248	6.75	37
1947	2,508.33	2,255	2,311	197	7.07	28
1948	4,635.54	4,146	4,249	386	7.39	52
1949	1,157.34	1,030	1,056	102	7.73	13
1950	190.65	169	173	17	8.09	2
1951	4,042.41	3,554	3,642	400	8.46	47
1952	198.20	173	177	21	8.85	2
1953	5,400.53	4,687	4,804	597	9.25	65
1954	14,353.89	12,369	12,677	1,677	9.68	173
1955	8,390.67	7,176	7,355	1,036	10.13	102
1956	78,471.52	66,589	68,247	10,225	10.60	965
1957	2,231.51	1,878	1,925	307	11.10	28
1958	3,854.85	3,215	3,295	560	11.61	48
1959	3,405.26	2,814	2,884	521	12.15	43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	9,163	9,391	1,806	12.72	142
1961	2,660.99	2,155	2,209	452	13.30	34
1962	3,222.41	2,582	2,646	576	13.91	41
1963	3,157.03	2,501	2,563	594	14.54	41
1964	5,365.41	4,202	4,307	1,059	15.18	70
1965	6,572.95	5,087	5,214	1,359	15.83	86
1966	36,334.10	27,770	28,461	7,873	16.50	477
1967	22,318.73	16,841	17,260	5,058	17.18	294
1968	3,796.90	2,828	2,898	898	17.87	50
1969	12,470.57	9,162	9,390	3,080	18.57	166
1970	18,015.96	13,054	13,379	4,637	19.28	241
1971	1,199.64	857	878	321	20.00	16
1972	11,935.28	8,402	8,611	3,324	20.72	160
1973	5,080.37	3,523	3,611	1,470	21.46	68
1974	8,346.12	5,698	5,840	2,506	22.21	113
1975	11,480.98	7,712	7,904	3,577	22.98	156
1976	7,995.15	5,282	5,413	2,582	23.75	109
1977	11,905.30	7,733	7,926	3,980	24.53	162
1978	12,918.41	8,246	8,451	4,467	25.32	176
1979	7,570.24	4,744	4,862	2,708	26.13	104
1980	4,856.13	2,987	3,061	1,795	26.94	67
1981	73,749.17	44,492	45,600	28,150	27.77	1,014
1982	10,050.64	6,260	6,416	3,635	26.19	139
1983	9,041.47	5,501	5,638	3,404	27.19	125
1984	15,250.78	9,121	9,348	5,903	27.72	213
1985	26,754.50	15,614	16,003	10,752	28.72	374
1986	14,112.19	8,031	8,231	5,881	29.72	198
1987	3,342.10	1,866	1,912	1,430	30.25	47
1988	11,301.63	6,146	6,299	5,003	31.25	160
1989	1,090.00	581	595	495	31.78	16
1990	8,000.14	4,146	4,249	3,751	32.78	114
1991	117,309.04	59,065	60,535	56,774	33.78	1,681
1992	25,030.74	12,318	12,625	12,406	34.32	361
1993	12,460.42	5,947	6,095	6,365	35.32	180
1994	6,889.97	3,187	3,266	3,624	36.32	100
1995	12,673.77	5,712	5,854	6,820	36.87	185
1996	12,902.15	5,623	5,763	7,139	37.87	189
1997	66,170.17	27,851	28,544	37,626	38.87	968
1998	16,023.55	6,506	6,668	9,356	39.87	235
1999	3,898.06	1,525	1,563	2,335	40.87	57
2000	5,089.04	1,928	1,976	3,113	41.41	75

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	967	991	1,668	42.41	39
2002	551.45	192	197	355	43.41	8
2003	1,306.89	436	447	860	44.41	19
2004	373.65	119	122	252	45.41	6
2007	10,611.38	2,924	2,997	7,615	47.97	159
2024	114.45	3	3	111	64.29	2
	868,159.56	558,250	571,904	296,256		11,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 1.31

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

CPG
SURVIVOR CURVE.. IOWA 30-R1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,541	6,541			
1961	4,353.35	4,353	4,353			
1962	2,282.71	2,283	2,283			
1963	736.08	736	736			
1964	190.55	191	191			
1965	2,343.06	2,341	2,343			
1966	2,250.24	2,224	2,250			
1967	9,977.71	9,752	9,978			
1968	2,151.32	2,079	2,151			
1969	544.69	520	545			
1970	40.03	38	40			
1971	1,214.19	1,134	1,214			
1973	700.59	640	701			
1974	4,750.87	4,295	4,751			
1977	193.66	169	194			
1978	2,207.46	1,904	2,207			
1979	2,203.60	1,877	2,204			
1983	5,281.99	4,664	5,282			
1984	369.17	323	369			
1985	9,821.44	8,499	9,821			
1986	241.46	208	241			
1987	1,014.54	862	1,015			
1988	31,015.80	25,994	31,016			
1989	44,844.88	37,064	44,845			
1994	601.90	463	602			
1996	1,215.58	903	1,216			
1998	1,575.63	1,125	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, 2025

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	1,077	1,760			
2019	11,416.29	2,945	5,970	5,446	18.69	291
2020	138.01	31	63	75	18.77	4
	162,216.47	135,472	156,695	5,521		295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7   0.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	67,586	71,114			
1902	24,056.23	22,693	24,056			
1903	33,197.34	31,201	33,197			
1904	1,964.62	1,840	1,965			
1906	2,420.69	2,252	2,421			
1907	8,730.25	8,095	8,730			
1910	749.15	688	749			
1913	1,738.46	1,582	1,738			
1915	63.32	57	63			
1922	35.55	31	36			
1925	1,356.81	1,184	1,357			
1926	46,464.38	40,405	46,464			
1927	2,171.63	1,881	2,172			
1928	180.25	156	180			
1929	27,529.19	23,661	27,529			
1930	2,522.76	2,159	2,523			
1931	296.56	253	297			
1932	122,819.26	104,233	122,819			
1933	4,897.35	4,138	4,897			
1934	10,855.44	9,130	10,855			
1935	1,410.95	1,181	1,411			
1936	16,622.35	13,848	16,622			
1937	2,388.88	1,980	2,389			
1938	2,797.65	2,307	2,798			
1939	797.65	654	798			
1940	11,364.66	9,270	11,365			
1941	11,633.51	9,436	11,634			
1942	1,215.69	980	1,211	4	14.53	
1943	5,838.88	4,679	5,784	55	14.90	4
1944	48.34	38	47	1	15.28	
1945	1,498.10	1,185	1,465	33	15.67	2
1946	4,905.03	3,853	4,763	142	16.08	9
1947	24,941.60	19,458	24,052	889	16.49	54
1948	98,837.20	76,540	94,612	4,225	16.92	250
1949	28,199.11	21,672	26,789	1,410	17.36	81
1950	2,735.68	2,086	2,579	157	17.81	9
1951	202,177.37	152,927	189,036	13,142	18.27	719
1952	22,207.66	16,659	20,592	1,615	18.74	86
1953	200,020.82	148,735	183,854	16,167	19.23	841
1954	797,823.90	588,052	726,901	70,922	19.72	3,596
1955	81,749.31	59,699	73,795	7,954	20.23	393

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,066,030	1,317,739	156,043	20.75	7,520
1957	311,182.44	222,891	275,520	35,663	21.28	1,676
1958	299,804.72	212,583	262,778	37,027	21.82	1,697
1959	613,382.04	430,349	531,962	81,420	22.38	3,638
1960	674,919.59	468,482	579,099	95,821	22.94	4,177
1961	47,891.52	32,879	40,642	7,249	23.51	308
1962	190,718.09	129,435	159,997	30,721	24.10	1,275
1963	122,060.87	81,878	101,211	20,850	24.69	844
1964	290,969.66	192,855	238,391	52,578	25.29	2,079
1965	701,420.51	459,101	567,503	133,918	25.91	5,169
1966	742,304.44	479,729	593,002	149,303	26.53	5,628
1967	215,827.53	137,670	170,176	45,651	27.16	1,681
1968	370,389.64	233,097	288,135	82,254	27.80	2,959
1969	640,487.71	397,532	491,396	149,091	28.45	5,240
1970	874,219.01	534,908	661,209	213,010	29.11	7,317
1971	453,818.02	273,620	338,227	115,591	29.78	3,881
1972	966,536.05	574,122	709,682	256,854	30.45	8,435
1973	372,161.96	217,640	269,029	103,133	31.14	3,312
1974	485,847.07	279,654	345,685	140,162	31.83	4,403
1975	297,092.08	168,273	208,005	89,087	32.52	2,739
1976	137,471.87	76,562	94,640	42,832	33.23	1,289
1977	134,299.99	73,525	90,886	43,414	33.94	1,279
1978	287,058.05	154,400	190,857	96,201	34.66	2,776
1979	501,981.46	265,111	327,708	174,273	35.39	4,924
1980	243,613.68	126,258	156,070	87,544	36.13	2,423
1981	283,711.51	144,239	178,296	105,415	36.87	2,859
1982	319,398.12	180,971	223,701	95,697	33.08	2,893
1983	524,887.81	292,730	361,849	163,039	33.51	4,865
1984	749,802.45	408,267	504,666	245,136	34.51	7,103
1985	455,843.70	244,013	301,629	154,215	34.94	4,414
1986	565,064.08	297,224	367,404	197,660	35.37	5,588
1987	414,536.27	212,491	262,664	151,872	36.37	4,176
1988	491,903.15	247,378	305,788	186,115	36.82	5,055
1989	207,476.32	102,286	126,438	81,039	37.28	2,174
1990	360,151.18	172,656	213,423	146,728	38.28	3,833
1991	2,298,208.76	1,078,320	1,332,930	965,278	38.74	24,917
1992	1,177,930.89	540,435	668,041	509,890	39.22	13,001
1993	1,136,543.85	505,762	625,181	511,362	40.22	12,714
1994	971,986.45	422,231	521,927	450,059	40.69	11,061
1995	571,362.11	241,972	299,106	272,256	41.18	6,611
1996	804,324.21	329,371	407,141	397,183	42.18	9,416

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	795,638	983,502	1,014,082	42.67	23,766
1998	1,718,962.57	665,239	822,314	896,649	43.17	20,770
1999	1,080,765.90	405,720	501,518	579,248	43.68	13,261
2000	2,093,639.95	756,013	934,521	1,159,119	44.68	25,943
2001	940,486.78	328,418	405,963	534,523	45.19	11,828
2002	1,450,386.34	488,925	604,369	846,017	45.72	18,504
2003	537,154.95	173,286	214,202	322,953	46.72	6,913
2004	239,158.46	74,187	91,704	147,455	47.25	3,121
2005	237,738.75	70,775	87,486	150,253	47.78	3,145
2006	169,927.36	48,412	59,843	110,084	48.32	2,278
2007	509,991.81	137,749	170,274	339,718	49.32	6,888
2008	103,422.99	26,973	33,342	70,081	49.61	1,413
2009	74,105.67	18,341	22,672	51,434	50.17	1,025
2010	158,384.81	37,062	45,813	112,572	50.73	2,219
2011	140,623.77	30,797	38,069	102,555	51.72	1,983
2012	2,357,530.59	483,765	597,990	1,759,540	52.29	33,650
2013	41,989.81	8,028	9,924	32,066	52.86	607
2024	307,730.46	7,939	9,814	297,917	56.64	5,260
2025	643,848.72	5,859	7,242	636,606	54.45	11,692
	39,468,181.38	18,730,520	23,115,954	16,352,228		407,659

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1   1.03

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, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	62	63			
1938	130.20	128	130			
1939	199.99	195	200			
1940	188.95	183	189			
1942	115.52	111	116			
1943	207.70	198	208			
1944	83.77	79	84			
1945	174.42	164	174			
1946	163.63	153	164			
1947	277.29	258	277			
1948	89.09	83	89			
1950	7.97	7	8			
1952	18.79	17	19			
1953	5,944.35	5,379	5,944			
1954	8,508.82	7,660	8,509			
1955	7,542.08	6,756	7,542			
1956	39,702.37	35,376	39,702			
1957	13,574.54	12,032	13,575			
1958	6,469.06	5,702	6,469			
1959	9,801.88	8,594	9,802			
1960	24,067.26	20,978	24,067			
1961	5,498.45	4,765	5,468	30	6.54	5
1962	12,455.03	10,729	12,313	142	6.79	21
1963	5,203.12	4,454	5,112	92	7.05	13
1964	19,172.75	16,309	18,717	456	7.32	62
1965	16,408.17	13,863	15,909	499	7.60	66
1966	43,116.46	36,174	41,514	1,602	7.89	203
1967	18,626.28	15,513	17,803	823	8.19	100
1968	18,055.59	14,920	17,123	933	8.51	110
1969	32,278.33	26,455	30,360	1,918	8.84	217
1970	15,250.12	12,393	14,222	1,028	9.18	112
1971	26,308.31	21,186	24,314	1,995	9.54	209
1972	26,694.33	21,290	24,433	2,261	9.92	228
1973	12,036.90	9,504	10,907	1,130	10.31	110
1974	18,632.52	14,556	16,705	1,928	10.72	180
1975	30,467.80	23,535	27,009	3,459	11.15	310
1976	138,678.97	105,877	121,507	17,172	11.59	1,482
1977	14,832.80	11,182	12,833	2,000	12.06	166
1978	22,161.07	16,490	18,924	3,237	12.54	258

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, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	41,008.38	30,095	34,538	6,471	13.04	496
1980	13,577.55	9,823	11,273	2,304	13.55	170
1981	82,437.31	58,732	67,402	15,035	14.09	1,067
1982	156,832.69	120,055	137,778	19,055	13.25	1,438
1983	24,048.18	18,188	20,873	3,175	13.61	233
1984	50,677.87	37,628	43,183	7,495	14.31	524
1985	86,879.75	63,648	73,044	13,836	14.69	942
1986	86,985.91	62,821	72,095	14,891	15.10	986
1987	52,185.49	36,926	42,377	9,808	15.81	620
1988	411,643.09	286,751	329,082	82,561	16.22	5,090
1989	41,658.60	28,390	32,581	9,078	16.94	536
1990	297,917.74	199,545	229,002	68,915	17.38	3,965
1991	147,610.27	96,567	110,822	36,788	18.10	2,032
1992	264,883.76	169,976	195,068	69,816	18.56	3,762
1993	163,266.69	102,678	117,836	45,431	19.03	2,387
1994	349,935.44	214,335	245,976	103,960	19.77	5,258
1995	117,235.62	70,224	80,591	36,645	20.25	1,810
1996	215,121.50	125,222	143,708	71,414	21.00	3,401
1997	728,580.35	413,688	474,758	253,823	21.50	11,806
1998	560,594.04	308,551	354,100	206,494	22.26	9,276
1999	16,725.51	8,957	10,279	6,446	22.77	283
2000	174,732.10	90,441	103,792	70,940	23.53	3,015
2001	495,273.00	248,627	285,330	209,943	24.06	8,726
2002	154,135.03	74,540	85,544	68,591	24.83	2,762
2003	301,200.83	140,721	161,495	139,706	25.37	5,507
2004	59,852.58	26,964	30,944	28,908	25.92	1,115
2005	86,161.34	37,161	42,647	43,515	26.70	1,630
2006	82,235.60	34,037	39,062	43,174	27.26	1,584
2007	11,729.27	4,624	5,307	6,423	28.05	229
2008	249,781.89	95,292	109,359	140,423	28.37	4,950
2012	21,662.45	6,551	7,518	14,144	31.14	454
2013	8,571.24	2,421	2,778	5,793	31.75	182
2021	1,310.54	144	165	1,145	36.48	31
2022	23,129.77	1,998	2,293	20,837	36.99	563
	6,172,833.83	3,709,675	4,255,146	1,917,688		90,682

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1   1.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	706	706			
1982	5,572.11	5,422	5,572			
1983	1,354.71	1,299	1,355			
1984	2,338.50	2,219	2,339			
1985	8,363.40	7,877	8,363			
1986	1,865.01	1,735	1,865			
1987	8,236.27	7,561	8,236			
1988	56,812.32	51,637	56,812			
1989	6,202.17	5,576	6,202			
1990	81,477.96	72,377	81,478			
1991	19,398.63	17,009	19,399			
1992	11,826.34	10,224	11,826			
1993	4,988.84	4,263	4,989			
1994	24,237.82	20,452	24,238			
1995	53,971.10	44,731	53,971			
1996	2,814.71	2,297	2,815			
1997	270.53	218	271			
2000	83,012.05	63,089	78,563	4,449	7.97	558
2001	21,876.59	16,287	20,282	1,595	8.32	192
2004	19,336.59	13,396	16,682	2,655	9.42	282
2009	679,443.48	405,832	505,369	174,074	11.12	15,654
2010	158,522.71	90,913	113,211	45,312	11.53	3,930
2011	574,467.00	316,531	394,166	180,301	11.82	15,254
2012	649,682.90	341,213	424,901	224,782	12.21	18,410
2013	552,258.31	276,129	343,854	208,404	12.50	16,672
2014	229,452.61	108,715	135,379	94,073	12.77	7,367
2015	208,014.12	92,608	115,322	92,692	13.08	7,087
2022	19,067.98	3,890	4,844	14,224	13.65	1,042
	3,505,204.40	2,003,839	2,462,642	1,042,562		86,448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 2.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	265	269			
1964	542.39	527	542			
1965	237.71	229	238			
1966	1,610.42	1,541	1,610			
1967	1,046.31	993	1,046			
1968	8,185.23	7,706	8,185			
1969	1,294.81	1,210	1,295			
1970	2,302.48	2,136	2,302			
1971	4,402.26	4,055	4,402			
1972	6,378.34	5,837	6,378			
1973	2,116.13	1,923	2,116			
1974	772.96	698	773			
1975	728.51	653	729			
1976	666.84	593	667			
1977	2,372.22	2,094	2,356	16	4.10	4
1978	395.78	347	390	5	4.34	1
1979	1,489.70	1,295	1,457	32	4.58	7
1980	1,156.83	997	1,122	35	4.83	7
1981	1,410.00	1,205	1,356	54	5.09	11
1982	4,310.08	3,859	4,310			
1983	3,348.16	2,970	3,343	5	5.37	1
1984	3,634.15	3,208	3,611	23	5.48	4
1985	5,292.73	4,623	5,204	88	5.83	15
1986	1,466.52	1,266	1,425	41	6.20	7
1987	1,617.48	1,386	1,560	57	6.39	9
1988	7,215.84	6,102	6,869	347	6.80	51
1989	11,462.74	9,558	10,760	703	7.23	97
1990	14,888.28	12,280	13,824	1,064	7.49	142
1991	14,350.24	11,648	13,113	1,238	7.95	156
1992	10,561.54	8,428	9,488	1,074	8.42	128

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	7,794	8,774	1,131	8.73	130
1994	3,879.74	2,995	3,372	508	9.23	55
1995	7,818.56	5,912	6,655	1,163	9.75	119
	140,637.24	119,842	133,053	7,584		944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 0.67

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,125	2,200			
1992	1,383.30	1,383	1,383			
1995	24,385.78	23,827	24,386			
1996	494.25	477	494			
2015	100,388.74	53,447	58,228	42,161	9.22	4,573
	210,010.97	162,418	167,850	42,161		4,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 2.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	294	298			
1904	222.17	218	222			
1929	410.41	369	410			
1930	548.08	490	548			
1931	10,677.87	9,513	10,651	27	8.18	3
1932	38.71	34	38	1	8.46	
1933	55.00	49	55			
1934	123.52	109	122	1	9.04	
1935	533.10	467	523	10	9.34	1
1936	100.54	88	99	2	9.65	
1937	223.29	194	217	6	9.96	1
1938	178.56	154	172	6	10.28	1
1939	285.78	245	274	11	10.62	1
1940	249.96	213	238	11	10.96	1
1941	57.82	49	55	3	11.31	
1942	19.44	16	18	2	11.68	
1944	36.92	31	35	2	12.44	
1945	59.80	50	56	4	12.84	
1946	160.11	132	148	12	13.25	1
1947	235.63	193	216	20	13.67	1
1948	51.03	41	46	5	14.11	
1949	2,077.70	1,675	1,875	202	14.55	14
1950	1,726.56	1,381	1,546	180	15.01	12
1951	360.18	286	320	40	15.49	3
1952	287.05	226	253	34	15.97	2
1953	1,145.40	894	1,001	144	16.47	9
1954	877.98	679	760	118	16.98	7
1955	3,133.21	2,402	2,689	444	17.51	25
1956	1,794.30	1,363	1,526	268	18.04	15
1957	5,277.55	3,969	4,444	834	18.59	45
1958	1,136.57	846	947	189	19.15	10
1959	1,431.64	1,055	1,181	250	19.72	13
1960	1,139.60	831	930	209	20.31	10
1961	1,739.80	1,255	1,405	335	20.91	16
1962	534.64	381	427	108	21.51	5
1963	1,024.78	722	808	216	22.13	10
1964	2,424.42	1,689	1,891	533	22.76	23
1965	1,904.74	1,310	1,467	438	23.40	19
1966	14,200.26	9,647	10,801	3,399	24.05	141
1967	36,083.66	24,195	27,089	8,995	24.71	364
1968	18,362.30	12,148	13,601	4,761	25.38	188

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1969	11,282.03	7,362	8,243	3,040	26.06	117
1970	6,080.40	3,912	4,380	1,701	26.75	64
1971	15,534.05	9,849	11,027	4,507	27.45	164
1972	18,498.57	11,553	12,935	5,564	28.16	198
1973	38,364.70	23,592	26,414	11,951	28.88	414
1974	49,272.90	29,826	33,393	15,880	29.60	536
1975	37,863.68	22,552	25,249	12,614	30.33	416
1976	13,898.67	8,139	9,112	4,786	31.08	154
1977	19,181.60	11,043	12,364	6,818	31.82	214
1978	24,833.70	14,046	15,726	9,108	32.58	280
1979	27,735.34	15,402	17,244	10,491	33.35	315
1980	38,526.40	21,000	23,512	15,015	34.12	440
1981	41,644.61	22,266	24,929	16,716	34.90	479
1982	29,660.39	17,061	19,102	10,559	31.94	331
1983	47,020.30	26,623	29,807	17,213	32.37	532
1984	51,245.11	28,328	31,716	19,529	33.37	585
1985	70,214.20	38,154	42,717	27,497	33.82	813
1986	74,675.20	39,570	44,303	30,372	34.82	872
1987	61,590.79	32,040	35,872	25,719	35.28	729
1988	64,488.00	32,670	36,577	27,911	36.28	769
1989	63,293.80	31,432	35,191	28,102	36.74	765
1990	76,971.45	37,439	41,917	35,055	37.22	942
1991	69,790.71	32,983	36,928	32,863	38.22	860
1992	74,877.76	34,609	38,748	36,129	38.69	934
1993	94,389.03	42,315	47,376	47,013	39.69	1,185
1994	63,758.76	27,894	31,230	32,529	40.18	810
1995	64,141.55	27,164	30,413	33,729	41.18	819
1996	101,676.17	41,931	46,946	54,730	41.67	1,313
1997	147,067.21	58,577	65,583	81,484	42.67	1,910
1998	219,807.88	85,066	95,240	124,568	43.17	2,886
1999	109,098.49	40,672	45,537	63,562	44.17	1,439
2000	148,695.59	53,694	60,116	88,580	44.68	1,983
2001	49,857.74	17,291	19,359	30,499	45.68	668
2002	51,469.65	17,232	19,293	32,177	46.19	697
2003	48,988.25	15,696	17,573	31,415	47.19	666
2004	503,472.20	155,120	173,673	329,799	47.72	6,911
2005	99,247.65	29,139	32,624	66,624	48.72	1,367
2006	21,099.30	5,889	6,593	14,506	49.72	292
2007	21,366.27	5,692	6,373	14,993	50.25	298
2008	132,857.20	33,945	38,005	94,852	50.99	1,860
2009	5,977.08	1,450	1,623	4,354	51.52	85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	4,169	4,668	13,633	52.53	260
2011	20,776.70	4,459	4,992	15,784	53.07	297
2012	7,943.52	1,587	1,777	6,167	54.07	114
2013	93,193.26	17,353	19,428	73,765	54.62	1,351
2014	11,063.41	1,896	2,123	8,941	55.61	161
2015	2,375.70	372	416	1,959	56.62	35
2016	108,946.54	15,525	17,382	91,565	57.17	1,602
2017	88,797.46	11,322	12,676	76,121	58.17	1,309
2018	1,675.04	190	213	1,462	58.73	25
2019	189.14	19	21	168	59.72	3
	3,374,003.70	1,347,013	1,508,064	1,865,940		43,210

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	1,429	1,438			
1927	12,577.28	12,416	12,577			
1928	169.18	166	169			
1929	1,786.94	1,739	1,787			
1930	5,907.90	5,708	5,908			
1931	886.67	851	887			
1932	690.68	658	691			
1933	4,845.58	4,583	4,846			
1934	599.15	563	599			
1937	206.12	189	206			
1939	941.28	852	941			
1941	1,497.83	1,336	1,498			
1942	1,321.59	1,170	1,322			
1943	3,799.03	3,338	3,799			
1944	480.46	419	480			
1945	7,388.06	6,392	7,375	13	6.74	2
1946	24,241.93	20,809	24,010	232	7.08	33
1947	1,212.46	1,033	1,192	21	7.42	3
1948	11,813.70	9,980	11,515	299	7.76	39
1949	155,416.10	130,239	150,271	5,145	8.10	635
1950	314,103.69	261,083	301,241	12,863	8.44	1,524
1951	117,565.93	96,898	111,802	5,764	8.79	656
1952	14,011.46	11,450	13,211	800	9.14	88
1953	64,035.02	51,894	59,876	4,159	9.48	439

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	66,479	76,704	6,043	9.83	615
1955	21,708.32	17,284	19,942	1,766	10.19	173
1956	33,265.27	26,253	30,291	2,974	10.54	282
1957	16,795.88	13,134	15,154	1,642	10.90	151
1958	16,398.95	12,706	14,660	1,739	11.26	154
1959	32,555.72	24,990	28,834	3,722	11.62	320
1960	28,812.28	21,909	25,279	3,533	11.98	295
1961	30,404.90	22,895	26,417	3,988	12.35	323
1962	27,753.65	20,693	23,876	3,878	12.72	305
1963	14,913.85	11,009	12,702	2,212	13.09	169
1964	4,880.13	3,565	4,113	767	13.47	57
1965	18,536.25	13,402	15,463	3,073	13.85	222
1966	5,038.93	3,605	4,159	879	14.23	62
1967	4,718.58	3,339	3,853	866	14.62	59
1968	4,278.86	2,994	3,455	824	15.01	55
1969	8,771.59	6,068	7,001	1,770	15.41	115
1970	5,741.53	3,927	4,531	1,211	15.80	77
1971	25,767.69	17,414	20,092	5,675	16.21	350
1973	11,871.49	7,830	9,034	2,837	17.02	167
1974	25,525.37	16,622	19,179	6,347	17.44	364
1975	87,663.74	56,350	65,017	22,646	17.86	1,268
1976	4,598.73	2,917	3,366	1,233	18.29	67
1977	8,040.17	5,030	5,804	2,236	18.72	119
1978	13,389.00	8,261	9,532	3,857	19.15	201
1979	6,024.51	3,664	4,228	1,797	19.59	92
1980	2,625.97	1,573	1,815	811	20.04	40
1981	3,896.41	2,300	2,654	1,243	20.49	61
1982	4,195.18	2,958	3,413	782	18.10	43
1984	107,312.77	73,488	84,791	22,521	18.99	1,186
1985	3,250.91	2,198	2,536	715	19.27	37
1987	11,800.00	7,763	8,957	2,843	19.89	143
1989	18,115.32	11,558	13,336	4,780	20.57	232
1993	4,421.64	2,624	3,028	1,394	22.10	63
1995	3,605.96	2,062	2,379	1,227	22.66	54
1996	28,053.64	15,674	18,085	9,969	23.10	432
1998	37,254.30	19,898	22,959	14,296	23.77	601
1999	24,770.91	12,876	14,856	9,914	24.25	409
2000	23,959.75	12,160	14,030	9,929	24.50	405
2001	34,304.98	16,888	19,486	14,819	25.01	593
2002	6,262.15	3,000	3,461	2,801	25.29	111
2003	8,507.00	3,956	4,564	3,943	25.60	154

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	6,345	7,321	6,830	26.14	261
2005	14,063.28	6,095	7,032	7,031	26.48	266
2006	17,523.06	7,319	8,445	9,078	26.83	338
2007	55,195.64	22,161	25,570	29,626	27.20	1,089
2008	20,558.92	7,987	9,215	11,343	27.55	412
2011	27,987.49	9,376	10,818	17,169	28.79	596
2013	103,921.61	30,917	35,672	68,249	29.52	2,312
2014	188,343.09	52,209	60,239	128,104	29.99	4,272
2019	56,478.77	9,545	11,013	45,466	31.96	1,423
2020	20,252.13	2,941	3,393	16,859	32.38	521
2021	3,292.94	397	458	2,835	32.81	86
2022	36,972.61	3,535	4,079	32,894	33.13	993
2024	446,028.38	18,912	21,821	424,207	33.84	12,536
2025	65,974.61	950	1,096	64,878	34.10	1,903
	2,781,411.12	1,488,392	1,698,044	1,083,367		41,053
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	2,659	2,693			
1930	189.29	183	189			
1933	847.72	802	848			
1936	544.45	504	544			
1938	32.84	30	33			
1952	9,309.40	7,608	8,976	334	9.14	37
1956	5,775.22	4,558	5,377	398	10.54	38
1957	65,555.21	51,264	60,479	5,076	10.90	466
1958	3,928.05	3,043	3,590	338	11.26	30
1959	1,740.26	1,336	1,576	164	11.62	14
1960	10,837.04	8,240	9,721	1,116	11.98	93
1961	15,060.14	11,340	13,378	1,682	12.35	136
1962	44,412.35	33,114	39,066	5,346	12.72	420
1963	61,579.91	45,458	53,629	7,951	13.09	607
1964	33,613.04	24,558	28,972	4,641	13.47	345
1965	24,411.66	17,650	20,823	3,589	13.85	259
1966	17,104.75	12,237	14,437	2,668	14.23	187

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	31,003	36,576	7,239	14.62	495
1968	31,758.04	22,224	26,219	5,539	15.01	369
1969	35,461.98	24,533	28,943	6,519	15.41	423
1970	109,477.63	74,883	88,343	21,134	15.80	1,338
1971	28,682.10	19,383	22,867	5,815	16.21	359
1972	14,929.02	9,970	11,762	3,167	16.61	191
1973	43,388.65	28,619	33,763	9,625	17.02	566
1974	6,679.10	4,349	5,131	1,548	17.44	89
1975	2,388.78	1,536	1,812	577	17.86	32
1976	325.75	207	244	82	18.29	4
1977	310.42	194	229	82	18.72	4
1978	5,350.19	3,301	3,894	1,456	19.15	76
1980	6,000.02	3,595	4,241	1,759	20.04	88
1981	66,216.28	39,081	46,106	20,110	20.49	981
1982	55,560.11	39,170	46,211	9,349	18.10	517
1983	28,861.79	20,120	23,737	5,125	18.36	279
1984	5,806.34	3,976	4,691	1,116	18.99	59
1985	10,388.00	7,024	8,287	2,101	19.27	109
1986	10,162.46	6,780	7,999	2,164	19.58	111
1987	21,773.61	14,325	16,900	4,874	19.89	245
1988	9,500.30	6,158	7,265	2,235	20.22	111
1989	21,764.75	13,886	16,382	5,383	20.57	262
1990	17,697.49	11,103	13,099	4,599	20.93	220
1991	2,527.62	1,558	1,838	690	21.31	32
1993	14,187.04	8,419	9,932	4,255	22.10	193
1994	31,906.90	18,646	21,998	9,909	22.22	446
1995	24,723.97	14,135	16,676	8,048	22.66	355
1996	64,217.36	35,878	42,327	21,890	23.10	948
1997	106,890.33	58,576	69,105	37,785	23.30	1,622
1998	90,466.61	48,318	57,003	33,463	23.77	1,408
1999	26,987.42	14,028	16,550	10,438	24.25	430
2000	20,094.65	10,198	12,031	8,064	24.50	329
2001	27,792.71	13,682	16,141	11,651	25.01	466
2002	74,704.50	35,783	42,215	32,489	25.29	1,285
2003	35,723.93	16,612	19,598	16,126	25.60	630
2004	12,600.58	5,650	6,666	5,935	26.14	227
2005	1,094.30	474	559	535	26.48	20
2006	2,275.29	950	1,121	1,155	26.83	43
2007	50,329.62	20,207	23,839	26,490	27.20	974
2008	4,380.00	1,702	2,008	2,372	27.55	86
2009	6,511.91	2,417	2,851	3,660	27.95	131

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	715	844	1,180	28.36	42
2014	1,151,949.73	319,320	376,718	775,232	29.99	25,850
2017	18,705.63	4,007	4,727	13,978	31.18	448
2019	630,236.94	106,510	125,655	504,582	31.96	15,788
2020	35,373.19	5,136	6,059	29,314	32.38	905
2023	6,264.54	435	513	5,751	33.47	172
2024	2,560.25	109	129	2,432	33.84	72
	3,323,085.84	1,358,093	1,600,760	1,722,326		62,462
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1900	123.38	123	123			
1902	2,860.00	2,860	2,860			
1908	2,901.80	2,902	2,902			
1910	7,556.70	7,557	7,557			
1915	161.12	161	161			
1923	266.11	266	266			
1925	212.80	213	213			
1927	13,724.13	13,548	13,724			
1928	894.16	876	894			
1930	38.28	37	38			
1936	572.62	530	573			
1937	4,600.60	4,227	4,569	32	4.06	8
1945	12.36	11	12			
1947	432.79	369	399	34	7.42	5
1948	6,857.71	5,793	6,262	596	7.76	77
1949	1,464.38	1,227	1,326	138	8.10	17
1950	23,781.96	19,768	21,367	2,415	8.44	286
1952	8.07	7	8	1	9.14	
1953	1,809.10	1,466	1,585	225	9.48	24
1954	0.60			1	9.83	
1955	768.66	612	662	107	10.19	11
1956	123.78	98	106	18	10.54	2
1957	1,865.14	1,459	1,577	288	10.90	26
1959	2,255.90	1,732	1,872	384	11.62	33
1960	2,692.32	2,047	2,213	480	11.98	40
1961	2,889.36	2,176	2,352	537	12.35	43
1962	2,147.00	1,601	1,730	417	12.72	33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1963	1,552.28	1,146	1,239	314	13.09	24
1964	251.74	184	199	53	13.47	4
1965	898.68	650	703	196	13.85	14
1966	2,957.44	2,116	2,287	670	14.23	47
1967	6,310.72	4,465	4,826	1,485	14.62	102
1968	8,455.01	5,917	6,396	2,059	15.01	137
1969	1,245.94	862	932	314	15.41	20
1970	15,473.04	10,584	11,440	4,033	15.80	255
1971	1,369.67	926	1,001	369	16.21	23
1972	1,726.18	1,153	1,246	480	16.61	29
1973	486.52	321	347	140	17.02	8
1974	909.12	592	640	269	17.44	15
1975	1,641.93	1,055	1,140	502	17.86	28
1977	1,522.09	952	1,029	493	18.72	26
1980	1,579.82	947	1,024	556	20.04	28
1984	1,166.22	799	864	303	18.99	16
1985	57,181.74	38,666	41,794	15,388	19.27	799
1986	5,760.94	3,844	4,155	1,606	19.58	82
1988	3,798.31	2,462	2,661	1,137	20.22	56
1989	1,768.35	1,128	1,219	549	20.57	27
1990	2,041.00	1,281	1,385	656	20.93	31
1991	2,626.45	1,619	1,750	876	21.31	41
1994	422.40	247	267	155	22.22	7
1995	825.00	472	510	315	22.66	14
1996	2,848.85	1,592	1,721	1,128	23.10	49
1997	2,075.00	1,137	1,229	846	23.30	36
2003	2,542.54	1,182	1,278	1,265	25.60	49
2004	5,268.60	2,362	2,553	2,716	26.14	104
2006	3,944.55	1,648	1,781	2,163	26.83	81
2007	1,852.48	744	804	1,048	27.20	39
2011	2,856.60	957	1,034	1,822	28.79	63
2012	17,301.02	5,488	5,932	11,369	29.06	391
2015	14,100.64	3,627	3,920	10,180	30.32	336
2016	24,876.66	5,861	6,335	18,542	30.82	602
2017	102,422.10	21,939	23,714	78,709	31.18	2,524
2018	151,278.96	29,046	31,395	119,884	31.56	3,799
2019	53,035.35	8,963	9,688	43,347	31.96	1,356
2020	8,630.89	1,253	1,354	7,277	32.38	225

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	79,513.69	5,526	5,973	73,541	33.47	2,197
2024	294,849.51	12,502	13,513	281,336	33.84	8,314
2025	106,059.63	1,527	1,651	104,409	34.10	3,062
	1,076,448.49	259,408	278,277	798,171		25,665
	7,180,945.45	3,105,893	3,577,081	3,603,864		129,180

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.9 1.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	105,072.26	92,057	89,238	15,834	9.29	1,704
1925	16,078.22	14,035	13,605	2,473	9.53	259
1926	296,126.75	257,512	249,627	46,500	9.78	4,755
1927	22,548.31	19,533	18,935	3,613	10.03	360
1928	114,037.09	98,406	95,393	18,644	10.28	1,814
1929	133,799.34	114,997	111,476	22,324	10.54	2,118
1930	311,240.08	266,422	258,264	52,976	10.80	4,905
1931	161,660.76	137,800	133,581	28,080	11.07	2,537
1932	16,425.46	13,940	13,513	2,912	11.35	257
1933	5,702.07	4,818	4,670	1,032	11.63	89
1934	10,275.01	8,642	8,377	1,898	11.92	159
1935	7,275.96	6,091	5,904	1,371	12.21	112
1936	4,523.96	3,769	3,654	870	12.52	69
1937	9,372.98	7,770	7,532	1,841	12.83	143
1938	6,706.05	5,530	5,361	1,345	13.15	102
1939	15,778.35	12,943	12,547	3,232	13.48	240
1940	15,321.43	12,498	12,115	3,206	13.82	232
1941	28,581.36	23,181	22,471	6,110	14.17	431
1942	28,640.15	23,092	22,385	6,255	14.53	430
1943	4,086.55	3,275	3,175	912	14.90	61
1944	5,466.19	4,353	4,220	1,246	15.28	82
1945	9,459.21	7,483	7,254	2,205	15.67	141
1946	349,795.67	274,799	266,385	83,411	16.08	5,187
1947	56,220.97	43,860	42,517	13,704	16.49	831
1948	105,675.94	81,835	79,329	26,347	16.92	1,557
1949	121,980.78	93,746	90,876	31,105	17.36	1,792
1950	1,641,297.81	1,251,539	1,213,217	428,080	17.81	24,036
1951	356,012.23	269,288	261,043	94,970	18.27	5,198
1952	613,470.27	460,182	446,091	167,379	18.74	8,932
1953	708,423.35	526,784	510,654	197,769	19.23	10,284
1954	1,370,123.69	1,009,877	978,955	391,169	19.72	19,836
1955	1,174,541.09	857,732	831,469	343,073	20.23	16,959
1956	1,762,616.14	1,274,953	1,235,914	526,702	20.75	25,383
1957	1,501,549.82	1,075,515	1,042,583	458,967	21.28	21,568
1958	2,997,830.29	2,125,672	2,060,585	937,246	21.82	42,954
1959	1,764,715.08	1,238,124	1,200,213	564,502	22.38	25,224
1960	2,872,448.35	1,993,853	1,932,802	939,646	22.94	40,961
1961	1,676,944.17	1,151,272	1,116,020	560,924	23.51	23,859
1962	1,787,461.53	1,213,097	1,175,952	611,509	24.10	25,374
1963	2,236,108.47	1,499,982	1,454,053	782,055	24.69	31,675
1964	2,223,248.89	1,473,569	1,428,449	794,800	25.29	31,427

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	2,797,514.13	1,831,057	1,774,991	1,022,523	25.91	39,464
1966	2,974,334.23	1,922,223	1,863,365	1,110,969	26.53	41,876
1967	3,095,712.85	1,974,662	1,914,199	1,181,514	27.16	43,502
1968	3,477,602.46	2,188,560	2,121,547	1,356,055	27.80	48,779
1969	3,885,431.29	2,411,571	2,337,730	1,547,702	28.45	54,401
1970	3,273,314.65	2,002,843	1,941,517	1,331,798	29.11	45,751
1971	3,152,236.35	1,900,578	1,842,383	1,309,853	29.78	43,984
1972	3,033,976.31	1,802,182	1,747,000	1,286,976	30.45	42,265
1973	2,756,115.16	1,611,776	1,562,424	1,193,691	31.14	38,333
1974	3,062,174.01	1,762,587	1,708,617	1,353,557	31.83	42,525
1975	2,208,922.47	1,251,134	1,212,825	996,098	32.52	30,630
1976	1,942,498.17	1,081,836	1,048,711	893,788	33.23	26,897
1977	2,346,256.83	1,284,505	1,245,174	1,101,083	33.94	32,442
1978	2,057,923.24	1,106,895	1,073,002	984,921	34.66	28,417
1979	4,174,942.80	2,204,913	2,137,399	2,037,543	35.39	57,574
1980	8,504,909.80	4,407,840	4,272,874	4,232,036	36.13	117,134
1981	6,187,587.87	3,145,770	3,049,448	3,138,140	36.87	85,114
1982	6,752,567.44	3,826,005	3,708,854	3,043,713	33.08	92,011
1983	1,526,982.31	851,598	825,522	701,460	33.51	20,933
1984	2,221,241.47	1,209,466	1,172,433	1,048,809	34.51	30,391
1985	2,941,994.97	1,574,850	1,526,629	1,415,366	34.94	40,508
1986	4,744,328.34	2,495,517	2,419,105	2,325,223	35.37	65,740
1987	2,049,943.19	1,050,801	1,018,626	1,031,317	36.37	28,356
1988	4,133,865.39	2,078,921	2,015,265	2,118,600	36.82	57,539
1989	3,554,308.11	1,752,274	1,698,620	1,855,688	37.28	49,777
1990	3,292,738.12	1,578,539	1,530,205	1,762,533	38.28	46,043
1991	3,116,681.32	1,462,347	1,417,570	1,699,111	38.74	43,859
1992	2,412,605.72	1,106,904	1,073,011	1,339,595	39.22	34,156
1993	1,063,940.34	473,453	458,956	604,984	40.22	15,042
1994	868,141.87	377,121	365,574	502,568	40.69	12,351
1995	5,072,614.45	2,148,252	2,082,473	2,990,141	41.18	72,611
1996	4,909,090.15	2,010,272	1,948,718	2,960,372	42.18	70,184
1997	1,908,175.14	760,026	736,754	1,171,421	42.67	27,453
1998	2,317,905.41	897,029	869,562	1,448,343	43.17	33,550
1999	1,116,075.83	418,975	406,146	709,930	43.68	16,253
2000	2,556,980.59	923,326	895,054	1,661,926	44.68	37,196
2001	5,870,466.65	2,049,967	1,987,198	3,883,269	45.19	85,932
2002	1,049,992.56	353,952	343,114	706,878	45.72	15,461
2003	3,324,305.34	1,072,421	1,039,584	2,284,721	46.72	48,902
2004	1,751,054.17	543,177	526,545	1,224,509	47.25	25,916
2005	1,018,982.53	303,351	294,063	724,920	47.78	15,172

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,676,633.92	762,573	739,223	1,937,411	48.32	40,095
2007	882,469.49	238,355	231,057	651,413	49.32	13,208
2008	2,142,692.29	558,814	541,703	1,600,989	49.61	32,271
2009	2,496,256.14	617,823	598,905	1,897,351	50.17	37,818
2010	2,047,428.93	479,098	464,428	1,583,001	50.73	31,204
2011	1,838,964.34	402,733	390,401	1,448,563	51.72	28,008
2012	2,345,422.42	481,281	466,544	1,878,878	52.29	35,932
2013	3,396,529.84	649,417	629,532	2,766,998	52.86	52,346
2014	4,897,290.75	867,310	840,753	4,056,537	53.44	75,908
2015	9,548,185.76	1,554,445	1,506,848	8,041,337	54.01	148,886
2016	12,543,639.26	1,858,967	1,802,046	10,741,593	54.60	196,732
2017	23,573,103.17	3,144,652	3,048,364	20,524,739	55.20	371,825
2018	19,048,888.55	2,270,628	2,201,102	16,847,786	55.40	304,112
2019	10,579,885.38	1,100,308	1,066,617	9,513,268	56.00	169,880
2020	10,788,910.20	955,897	926,628	9,862,282	56.61	174,214
2021	24,375,021.21	1,789,127	1,734,345	22,640,677	56.85	398,253
2022	23,050,342.38	1,332,310	1,291,515	21,758,827	57.10	381,065
2023	26,753,261.60	1,123,637	1,089,232	25,664,030	57.02	450,088
2024	15,455,531.27	398,753	386,543	15,068,988	56.64	266,049
2025	21,644,324.90	196,963	190,932	21,453,393	54.45	394,002
	375,239,857.91	105,046,393	101,829,911	273,409,947		5,790,357
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	2,228.05	2,110	2,128	100	3.98	25
1903	551.10	518	522	29	4.51	6
1904	358.50	336	339	20	4.75	4
1905	1,654.35	1,544	1,557	97	5.00	19
1906	4,409.08	4,102	4,137	272	5.23	52
1907	11,153.26	10,341	10,430	724	5.46	133
1908	22,399.21	20,703	20,881	1,519	5.68	267
1909	460.40	424	428	33	5.91	6
1910	3,046.25	2,798	2,822	224	6.12	37
1911	5.83	5	5	1	6.34	
1913	2,389.75	2,174	2,193	197	6.77	29
1914	343.18	311	314	30	6.99	4
1916	14.29	13	13	1	7.44	
1920	4,915.09	4,369	4,406	509	8.34	61

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1921	37,757.51	33,438	33,725	4,033	8.58	470
1922	26,299.27	23,210	23,409	2,890	8.81	328
1923	35,985.14	31,643	31,914	4,071	9.05	450
1924	42,895.65	37,582	37,904	4,991	9.29	537
1925	44,602.85	38,935	39,269	5,334	9.53	560
1926	11,674.21	10,152	10,239	1,435	9.78	147
1927	30,400.95	26,335	26,561	3,840	10.03	383
1928	9,884.85	8,530	8,603	1,282	10.28	125
1929	835.02	718	724	111	10.54	11
1930	75,623.54	64,734	65,289	10,334	10.80	957
1931	213,212.82	181,743	183,302	29,911	11.07	2,702
1932	6,429.65	5,457	5,504	926	11.35	82
1933	11,189.08	9,454	9,535	1,654	11.63	142
1934	1,709.23	1,438	1,450	259	11.92	22
1935	2,433.53	2,037	2,054	379	12.21	31
1936	17,605.61	14,667	14,793	2,813	12.52	225
1937	3,851.45	3,193	3,220	631	12.83	49
1938	3,437.92	2,835	2,859	579	13.15	44
1939	1,769.83	1,452	1,464	305	13.48	23
1940	10,400.55	8,484	8,557	1,844	13.82	133
1941	1,412.00	1,145	1,155	257	14.17	18
1942	811.48	654	660	152	14.53	10
1944	463.83	369	372	92	15.28	6
1946	73,844.45	58,012	58,510	15,335	16.08	954
1947	15,125.48	11,800	11,901	3,224	16.49	196
1948	8,584.41	6,648	6,705	1,879	16.92	111
1949	12,988.45	9,982	10,068	2,921	17.36	168
1950	8,783.43	6,698	6,755	2,028	17.81	114
1951	13,305.34	10,064	10,150	3,155	18.27	173
1952	153,901.08	115,446	116,436	37,465	18.74	1,999
1953	341,194.90	253,713	255,889	85,306	19.23	4,436
1954	7,558.01	5,571	5,619	1,939	19.72	98
1955	105,235.77	76,851	77,510	27,726	20.23	1,371
1956	613,852.08	444,018	447,827	166,025	20.75	8,001
1957	1,594,496.20	1,142,090	1,151,887	442,610	21.28	20,799
1958	174,294.09	123,587	124,647	49,647	21.82	2,275
1959	1,095,276.95	768,446	775,038	320,239	22.38	14,309
1960	614,802.64	426,753	430,414	184,389	22.94	8,038
1961	1,232,965.25	846,468	853,729	379,236	23.51	16,131
1962	984,401.62	668,084	673,815	310,587	24.10	12,887
1963	1,754,555.09	1,176,956	1,187,052	567,503	24.69	22,985

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1964	2,916,715.53	1,933,199	1,949,781	966,934	25.29	38,234
1965	2,223,823.28	1,455,559	1,468,044	755,779	25.91	29,169
1966	1,956,094.36	1,264,165	1,275,009	681,086	26.53	25,672
1967	2,187,764.11	1,395,509	1,407,479	780,285	27.16	28,729
1968	3,304,609.17	2,079,690	2,097,529	1,207,080	27.80	43,420
1969	2,943,830.15	1,827,147	1,842,820	1,101,010	28.45	38,700
1970	2,430,248.10	1,486,996	1,499,751	930,497	29.11	31,965
1971	2,205,588.05	1,329,815	1,341,222	864,366	29.78	29,025
1972	3,245,868.41	1,928,046	1,944,584	1,301,284	30.45	42,735
1973	1,178,282.83	689,060	694,971	483,312	31.14	15,521
1974	544,897.57	313,643	316,333	228,564	31.83	7,181
1975	607,131.78	343,879	346,829	260,303	32.52	8,004
1976	409,665.88	228,155	230,112	179,554	33.23	5,403
1977	611,909.55	335,002	337,876	274,034	33.94	8,074
1978	580,670.27	312,325	315,004	265,666	34.66	7,665
1979	1,015,825.10	536,488	541,090	474,735	35.39	13,414
1980	962,976.53	499,082	503,363	459,614	36.13	12,721
1981	2,989,830.03	1,520,030	1,533,068	1,456,762	36.87	39,511
1982	4,664,574.41	2,642,948	2,665,618	1,998,956	33.08	60,428
1983	447,750.15	249,710	251,852	195,898	33.51	5,846
1984	1,527,801.92	831,888	839,024	688,778	34.51	19,959
1985	1,499,956.68	802,927	809,814	690,142	34.94	19,752
1986	1,335,793.43	702,627	708,654	627,139	35.37	17,731
1987	1,652,651.26	847,149	854,416	798,236	36.37	21,948
1988	1,755,837.98	883,011	890,585	865,253	36.82	23,500
1989	1,567,155.86	772,608	779,235	787,921	37.28	21,135
1990	1,296,148.55	621,374	626,704	669,445	38.28	17,488
1991	832,465.18	390,593	393,943	438,522	38.74	11,320
1992	2,818,493.78	1,293,125	1,304,217	1,514,277	39.22	38,610
1993	859,192.37	382,341	385,621	473,572	40.22	11,775
1994	1,531,194.04	665,151	670,856	860,338	40.69	21,144
1995	1,210,666.83	512,717	517,115	693,552	41.18	16,842
1996	8,853,784.25	3,625,625	3,656,725	5,197,060	42.18	123,211
1997	7,727,774.16	3,077,972	3,104,374	4,623,400	42.67	108,352
1998	3,538,930.75	1,369,566	1,381,314	2,157,617	43.17	49,980
1999	442,805.93	166,229	167,655	275,151	43.68	6,299
2000	8,110,526.11	2,928,711	2,953,833	5,156,693	44.68	115,414
2001	2,138,117.19	746,631	753,035	1,385,082	45.19	30,650
2002	5,035,598.24	1,697,500	1,712,061	3,323,538	45.72	72,693
2003	2,489,177.65	803,009	809,897	1,679,281	46.72	35,944
2004	2,650,830.47	822,288	829,341	1,821,489	47.25	38,550

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2005	2,724,517.60	811,089	818,046	1,906,471	47.78	39,901
2006	1,311,491.42	373,644	376,849	934,642	48.32	19,343
2007	914,328.73	246,960	249,078	665,250	49.32	13,488
2008	2,782,720.98	725,734	731,959	2,050,762	49.61	41,338
2009	550,585.12	136,270	137,439	413,146	50.17	8,235
2010	2,404,204.56	562,584	567,410	1,836,795	50.73	36,207
2011	1,323,738.90	289,899	292,386	1,031,353	51.72	19,941
2012	2,644,697.85	542,692	547,347	2,097,351	52.29	40,110
2013	4,760,365.28	910,182	917,989	3,842,376	52.86	72,690
2014	15,649,238.11	2,771,480	2,795,253	12,853,985	53.44	240,531
2015	16,466,229.15	2,680,702	2,703,696	13,762,533	54.01	254,815
2016	11,970,753.94	1,774,066	1,789,283	10,181,471	54.60	186,474
2017	7,086,089.47	945,284	953,392	6,132,697	55.20	111,100
2018	60,926,631.53	7,262,454	7,324,749	53,601,882	55.40	967,543
2019	7,284,170.98	757,554	764,052	6,520,119	56.00	116,431
2020	9,051,292.25	801,944	808,823	8,242,469	56.61	145,601
2021	3,418,593.84	250,925	253,077	3,165,516	56.85	55,682
2022	7,431,380.76	429,534	433,218	6,998,162	57.10	122,560
2023	9,786,110.04	411,017	414,543	9,371,567	57.02	164,356
2024	3,835,370.12	98,953	99,802	3,735,568	56.64	65,953
2025	4,777,512.60	43,475	43,848	4,733,665	54.45	86,936
	282,852,760.67	75,849,072	76,499,684	206,353,077		4,246,092
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1903	583.13	548	583			
1906	158.56	148	159			
1908	16.94	16	17			
1909	59.38	55	59			
1910	474.52	436	475			
1911	4.16	4	4			
1912	75.53	69	76			
1913	941.60	857	942			
1915	258.93	234	258	1	7.22	
1916	85.45	77	85	1	7.44	
1918	100.00	89	98	2	7.89	
1919	146.35	131	144	2	8.11	
1921	55.23	49	54	1	8.58	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1923	9,519.11	8,370	9,230	289	9.05	32
1924	615.15	539	594	21	9.29	2
1925	6,283.14	5,485	6,049	235	9.53	25
1926	4,581.08	3,984	4,393	188	9.78	19
1927	8,190.86	7,095	7,824	367	10.03	37
1928	26,201.23	22,610	24,933	1,268	10.28	123
1929	83.58	72	79	4	10.54	
1930	197.44	169	186	11	10.80	1
1931	5.86	5	6			
1932	56,310.34	47,789	52,699	3,611	11.35	318
1933	178.90	151	167	12	11.63	1
1934	9.92	8	9	1	11.92	
1935	88.50	74	82	7	12.21	1
1936	602.04	502	554	48	12.52	4
1937	1.18	1	1			
1938	77.09	64	71	7	13.15	1
1939	5,290.28	4,339	4,785	505	13.48	37
1940	3,133.75	2,556	2,819	315	13.82	23
1941	39,890.95	32,354	35,678	4,213	14.17	297
1942	293.84	237	261	32	14.53	2
1943	1,830.05	1,466	1,617	213	14.90	14
1944	6,105.49	4,862	5,362	744	15.28	49
1945	330.51	261	288	43	15.67	3
1946	8,847.37	6,950	7,664	1,183	16.08	74
1947	9,495.33	7,408	8,169	1,326	16.49	80
1948	3,810.15	2,951	3,254	556	16.92	33
1949	88,189.17	67,776	74,740	13,449	17.36	775
1951	20,806.11	15,738	17,355	3,451	18.27	189
1952	2,875.35	2,157	2,379	497	18.74	27
1953	32,287.32	24,009	26,476	5,811	19.23	302
1954	24,778.86	18,264	20,141	4,638	19.72	235
1955	11,336.59	8,279	9,130	2,207	20.23	109
1956	41,421.03	29,961	33,039	8,382	20.75	404
1957	54,569.44	39,086	43,102	11,467	21.28	539
1958	17,486.03	12,399	13,673	3,813	21.82	175
1959	60,072.43	42,147	46,478	13,595	22.38	607
1960	52,283.75	36,292	40,021	12,263	22.94	535
1961	143,608.66	98,592	108,722	34,886	23.51	1,484
1962	220,608.97	149,721	165,105	55,504	24.10	2,303
1963	450,258.10	302,033	333,066	117,192	24.69	4,747
1964	487,963.98	323,423	356,654	131,310	25.29	5,192

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1965	340,832.23	223,085	246,007	94,826	25.91	3,660
1966	713,438.52	461,074	508,449	204,990	26.53	7,727
1967	308,779.02	196,961	217,198	91,581	27.16	3,372
1968	544,819.99	342,872	378,102	166,718	27.80	5,997
1969	453,146.42	281,254	310,152	142,994	28.45	5,026
1970	346,667.58	212,115	233,909	112,758	29.11	3,874
1971	273,042.91	164,626	181,541	91,502	29.78	3,073
1972	159,947.59	95,009	104,771	55,177	30.45	1,812
1973	325,767.38	190,509	210,083	115,684	31.14	3,715
1974	314,334.42	180,931	199,521	114,813	31.83	3,607
1975	111,588.03	63,203	69,697	41,891	32.52	1,288
1976	263,099.47	146,528	161,584	101,516	33.23	3,055
1977	120,745.44	66,105	72,897	47,848	33.94	1,410
1978	356,689.91	191,853	211,566	145,124	34.66	4,187
1979	158,751.97	83,842	92,457	66,295	35.39	1,873
1980	219,162.71	113,585	125,256	93,907	36.13	2,599
1981	224,528.56	114,150	125,879	98,650	36.87	2,676
1982	234,052.78	132,614	146,240	87,813	33.08	2,655
1983	353,108.49	196,929	217,163	135,945	33.51	4,057
1984	137,400.21	74,814	82,501	54,899	34.51	1,591
1985	400,453.81	214,363	236,388	164,065	34.94	4,696
1986	641,082.05	337,209	371,857	269,225	35.37	7,612
1987	121,537.00	62,300	68,701	52,836	36.37	1,453
1988	168,762.62	84,871	93,591	75,171	36.82	2,042
1989	381,905.73	188,280	207,625	174,280	37.28	4,675
1990	82,807.78	39,698	43,777	39,031	38.28	1,020
1991	534,685.46	250,874	276,651	258,035	38.74	6,661
1992	1,299,453.53	596,189	657,446	642,007	39.22	16,369
1993	621,169.88	276,421	304,823	316,347	40.22	7,865
1995	954.52	404	446	509	41.18	12
1996	641,715.55	262,783	289,784	351,932	42.18	8,344
1997	676,730.08	269,542	297,237	379,493	42.67	8,894
1998	953,126.63	368,860	406,760	546,367	43.17	12,656
1999	349,130.34	131,064	144,531	204,600	43.68	4,684
2000	3,613,421.29	1,304,806	1,438,873	2,174,549	44.68	48,669
2001	406,639.77	141,999	156,589	250,051	45.19	5,533
2002	1,545,609.94	521,025	574,559	971,050	45.72	21,239
2003	341,151.07	110,055	121,363	219,788	46.72	4,704
2004	4,206,022.68	1,304,708	1,438,765	2,767,258	47.25	58,566
2005	6,357,629.75	1,892,666	2,087,134	4,270,495	47.78	89,378
2006	2,587,119.70	737,070	812,803	1,774,317	48.32	36,720

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2007	1,041,492.17	281,307	310,211	731,281	49.32	14,827
2008	148,227.68	38,658	42,630	105,598	49.61	2,129
2009	3,189,007.87	789,279	870,376	2,318,632	50.17	46,216
2010	952,964.75	222,994	245,906	707,058	50.73	13,938
2011	2,259,063.89	494,735	545,568	1,713,496	51.72	33,130
2012	504,205.01	103,463	114,094	390,111	52.29	7,461
2013	945,363.74	180,754	199,326	746,038	52.86	14,113
2014	488,857.58	86,577	95,473	393,385	53.44	7,361
2015	2,328,644.91	379,103	418,055	1,910,590	54.01	35,375
2016	9,569,265.35	1,418,165	1,563,879	8,005,386	54.60	146,619
2017	7,607,601.83	1,014,854	1,119,129	6,488,473	55.20	117,545
2018	5,200,330.17	619,879	683,571	4,516,760	55.40	81,530
2019	4,122,032.64	428,691	472,738	3,649,294	56.00	65,166
2020	12,088,916.03	1,071,078	1,181,129	10,907,787	56.61	192,683
2021	3,984,186.41	292,439	322,487	3,661,700	56.85	64,410
2022	7,580,288.60	438,141	483,159	7,097,129	57.10	124,293
2023	1,595,201.32	66,998	73,882	1,521,319	57.02	26,680
2024	5,560,873.15	143,471	158,212	5,402,661	56.64	95,386
2025	437,103.09	3,978	4,387	432,716	54.45	7,947
	103,398,117.71	22,034,702	24,298,693	79,099,425		1,534,654
	761,490,736.29	202,930,167	202,628,288	558,862,449		11,571,103

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3   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, 2025

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	651	631	34	1.44	24
1902	1,876.45	1,833	1,777	100	1.51	66
1903	661.31	645	625	36	1.56	23
1904	1,470.23	1,434	1,390	80	1.61	50
1905	930.38	907	879	51	1.64	31
1906	1,039.29	1,013	982	57	1.66	34
1907	1,672.43	1,629	1,579	93	1.68	55
1908	4,594.00	4,474	4,337	257	1.70	151
1909	1,516.23	1,476	1,431	85	1.72	49
1910	781.01	760	737	44	1.73	25
1911	3,276.38	3,188	3,090	186	1.75	106
1912	2,805.58	2,729	2,645	160	1.76	91
1913	870.86	847	821	50	1.77	28
1914	3,083.63	2,999	2,907	176	1.78	99
1915	3,725.15	3,622	3,511	214	1.79	120
1916	2,084.30	2,026	1,964	120	1.80	67
1917	2,302.84	2,238	2,169	133	1.81	73
1918	1,613.19	1,568	1,520	93	1.82	51
1919	5,743.39	5,581	5,410	333	1.83	182
1920	5,437.10	5,283	5,121	316	1.83	173
1921	2,270.62	2,206	2,138	132	1.84	72
1922	33,123.16	32,170	31,185	1,938	1.85	1,048
1923	7,935.08	7,706	7,470	465	1.85	251
1924	36,316.13	35,262	34,182	2,134	1.86	1,147
1925	7,038.34	6,834	6,625	414	1.86	223
1926	16,015.63	15,547	15,071	945	1.87	505
1927	19,332.45	18,765	18,190	1,142	1.87	611
1928	14,711.22	14,276	13,839	872	1.88	464
1929	22,640.69	21,970	21,297	1,343	1.88	714
1930	11,103.53	10,772	10,442	661	1.89	350
1931	3,414.62	3,312	3,211	204	1.89	108
1932	1,643.47	1,594	1,545	98	1.89	52
1933	93.97	91	88	6	1.90	3
1934	201.46	195	189	12	1.90	6
1935	1,404.76	1,362	1,320	84	1.90	44
1936	2,219.81	2,152	2,086	134	1.91	70
1937	1,507.39	1,461	1,416	91	1.91	48
1938	1,013.48	982	952	62	1.91	32
1939	4,543.85	4,402	4,267	277	1.92	144
1940	3,443.16	3,335	3,233	210	1.92	109

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	6,107	5,920	385	1.92	201
1942	455.82	441	427	28	1.92	15
1943	1,059.36	1,025	994	66	1.93	34
1944	2,021.15	1,956	1,896	125	1.93	65
1945	233.29	226	219	14	1.93	7
1946	3,466.43	3,354	3,251	215	1.93	111
1947	4,534.23	4,385	4,251	283	1.94	146
1948	13,944.47	13,484	13,071	873	1.94	450
1949	14,981.32	14,483	14,040	942	1.94	486
1950	9,771.29	9,444	9,155	616	1.94	318
1951	14,464.65	13,977	13,549	916	1.94	472
1952	19,332.52	18,677	18,105	1,227	1.94	632
1953	13,918.64	13,441	13,029	889	1.95	456
1954	23,732.78	22,911	22,209	1,523	1.95	781
1955	45,943.45	44,341	42,983	2,960	1.95	1,518
1956	22,722.46	21,923	21,252	1,471	1.95	754
1957	31,202.14	30,096	29,174	2,028	1.95	1,040
1958	12,729.72	12,274	11,898	832	1.95	427
1959	34,438.45	33,196	32,180	2,259	1.95	1,158
1960	5,230.46	5,039	4,885	346	1.96	177
1962	3,625.02	3,490	3,383	242	1.96	123
1968	316.24	304	295	22	1.97	11
2025	30,687.51	6,205	6,015	24,673	1.97	12,524
	551,238.55	510,076	494,458	56,781		29,405
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1903	827.90	808	815	13	1.56	8
1904	1,600.92	1,561	1,574	27	1.61	17
1905	59.45	58	58	1	1.64	1
1906	3,388.02	3,301	3,329	59	1.66	36
1908	45.16	44	44	1	1.70	1
1910	2,040.42	1,986	2,003	37	1.73	21
1911	13,104.26	12,751	12,860	244	1.75	139
1912	4,993.79	4,858	4,900	94	1.76	53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	289	291	7	1.85	4
1943	508.36	492	496	12	1.93	6
1952	86,661.17	83,721	84,439	2,222	1.94	1,145
	113,527.44	109,869	110,811	2,716		1,431
	664,765.99	619,945	605,269	59,497		30,836

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 4.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	23,054.83	15,555	15,079	7,976	22.12	361
1973	52,646.57	35,010	33,938	18,709	22.78	821
1974	12,648.66	8,285	8,031	4,617	23.46	197
1975	44,844.46	28,918	28,033	16,812	24.15	696
1976	461,953.69	293,137	284,161	177,792	24.85	7,155
1977	472,283.71	294,828	285,800	186,483	25.55	7,299
1978	680,937.03	417,877	405,082	275,855	26.27	10,501
1979	527,971.23	318,335	308,588	219,384	27.00	8,125
1980	1,132,533.24	670,698	650,161	482,372	27.73	17,395
1981	1,466,339.21	852,207	826,113	640,226	28.48	22,480
1982	2,002,821.21	1,247,357	1,209,163	793,658	26.19	30,304
1983	2,424,124.04	1,485,018	1,439,547	984,577	26.72	36,848
1984	3,320,390.53	1,985,926	1,925,118	1,395,273	27.72	50,335
1985	3,509,898.36	2,062,416	1,999,266	1,510,633	28.25	53,474
1986	4,367,095.46	2,519,814	2,442,658	1,924,437	28.78	66,867
1987	7,640,059.83	4,296,006	4,164,464	3,475,596	29.78	116,709
1988	10,914,047.49	6,016,914	5,832,678	5,081,369	30.32	167,591
1989	13,250,594.24	7,156,646	6,937,512	6,313,082	30.87	204,505
1990	15,068,732.14	7,914,098	7,671,771	7,396,961	31.87	232,098
1991	9,063,229.36	4,656,687	4,514,101	4,549,128	32.41	140,362
1992	7,050,159.96	3,539,885	3,431,495	3,618,665	32.97	109,756
1993	5,238,952.15	2,568,134	2,489,499	2,749,453	33.54	81,975
1994	9,502,539.50	4,513,706	4,375,498	5,127,042	34.54	148,438
1995	15,259,193.47	7,061,955	6,845,721	8,413,473	35.11	239,632
1996	9,163,159.70	4,100,514	3,974,958	5,188,202	36.11	143,678
1997	14,125,837.91	6,144,739	5,956,589	8,169,249	36.69	222,656
1998	9,962,734.31	4,208,259	4,079,404	5,883,331	37.26	157,899
1999	10,493,923.34	4,269,977	4,139,232	6,354,691	38.26	166,092
2000	10,948,523.74	4,312,624	4,180,573	6,767,951	38.85	174,207
2001	11,038,450.29	4,202,338	4,073,664	6,964,786	39.45	176,547
2002	10,197,873.40	3,722,224	3,608,251	6,589,623	40.45	162,908
2003	14,300,294.12	5,027,983	4,874,028	9,426,266	41.04	229,685
2004	13,334,281.61	4,477,652	4,340,548	8,993,734	42.04	213,933
2005	14,320,883.98	4,611,325	4,470,128	9,850,756	42.64	231,021
2006	15,003,855.91	4,592,680	4,452,054	10,551,802	43.64	241,792
2007	14,151,643.32	4,132,280	4,005,751	10,145,892	44.25	229,286
2008	11,833,408.37	3,313,354	3,211,900	8,621,508	45.00	191,589
2009	11,358,432.75	3,016,800	2,924,427	8,434,006	45.61	184,916
2010	11,857,384.27	2,977,389	2,886,222	8,971,162	46.23	194,055
2011	16,700,544.44	3,922,958	3,802,838	12,897,706	47.23	273,083
2012	22,340,879.43	4,914,993	4,764,498	17,576,382	47.85	367,323

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	29,855,934.40	6,084,639	5,898,330	23,957,605	48.85	490,432
2014	33,122,689.45	6,246,939	6,055,660	27,067,029	49.48	547,030
2015	31,441,973.88	5,414,308	5,248,524	26,193,450	50.48	518,888
2016	43,922,801.81	6,887,095	6,676,215	37,246,587	51.10	728,896
2017	39,471,173.42	5,533,859	5,364,414	34,106,759	52.11	654,515
2018	51,383,538.12	6,397,250	6,201,369	45,182,170	52.74	856,696
2019	71,517,687.98	7,766,821	7,529,004	63,988,684	53.38	1,198,739
2020	79,221,639.35	7,272,546	7,049,863	72,171,776	54.38	1,327,175
2021	88,047,499.52	6,656,391	6,452,575	81,594,925	55.02	1,483,005
2022	108,438,099.94	6,419,536	6,222,972	102,215,128	55.67	1,836,090
2023	129,150,040.75	5,488,877	5,320,810	123,829,231	56.32	2,198,672
2024	101,389,109.75	2,595,561	2,516,086	98,873,024	56.98	1,735,223
2025	117,456,950.04	1,021,875	990,586	116,466,364	56.97	2,044,346
	1,259,038,299.67	205,693,198	199,394,947	1,059,643,352		20,934,301
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1973	290,280.03	193,036	194,692	95,588	22.78	4,196
1974	579,124.32	379,326	382,580	196,545	23.46	8,378
1975	1,605,904.83	1,035,568	1,044,450	561,454	24.15	23,249
1976	1,095,423.94	695,112	701,074	394,350	24.85	15,869
1977	1,350,958.02	843,349	850,583	500,375	25.55	19,584
1978	1,726,649.21	1,059,610	1,068,699	657,951	26.27	25,046
1979	1,948,169.09	1,174,629	1,184,704	763,465	27.00	28,276
1980	2,092,521.20	1,239,212	1,249,841	842,680	27.73	30,389
1981	1,522,689.50	884,957	892,548	630,142	28.48	22,126
1982	1,543,235.48	961,127	969,371	573,865	26.19	21,912
1983	811,337.73	497,025	501,288	310,050	26.72	11,604
1984	1,014,038.88	606,497	611,699	402,340	27.72	14,514
1985	1,299,517.77	763,597	770,147	529,371	28.25	18,739
1986	1,977,583.02	1,141,065	1,150,852	826,731	28.78	28,726
1987	3,204,490.23	1,801,885	1,817,340	1,387,150	29.78	46,580
1988	5,835,270.15	3,216,984	3,244,577	2,590,693	30.32	85,445
1989	4,293,067.06	2,318,686	2,338,574	1,954,493	30.87	63,314
1990	4,757,446.54	2,498,611	2,520,042	2,237,404	31.87	70,204
1991	2,205,471.26	1,133,171	1,142,891	1,062,581	32.41	32,786
1992	2,733,486.23	1,372,483	1,384,255	1,349,231	32.97	40,923
1993	2,633,746.10	1,291,062	1,302,136	1,331,610	33.54	39,702

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1994	5,317,507.87	2,525,816	2,547,481	2,770,027	34.54	80,198
1995	5,579,518.88	2,582,201	2,604,349	2,975,170	35.11	84,739
1996	6,504,900.92	2,910,943	2,935,911	3,568,990	36.11	98,837
1997	9,967,331.34	4,335,789	4,372,978	5,594,353	36.69	152,476
1998	7,438,860.40	3,142,175	3,169,126	4,269,734	37.26	114,593
1999	5,221,803.07	2,124,752	2,142,977	3,078,826	38.26	80,471
2000	4,069,860.23	1,603,118	1,616,868	2,452,992	38.85	63,140
2001	7,101,942.73	2,703,710	2,726,901	4,375,042	39.45	110,901
2002	3,175,838.76	1,159,181	1,169,124	2,006,715	40.45	49,610
2003	3,588,415.04	1,261,687	1,272,509	2,315,906	41.04	56,430
2004	8,105,046.24	2,721,675	2,745,020	5,360,027	42.04	127,498
2005	6,603,258.45	2,126,249	2,144,487	4,458,772	42.64	104,568
2006	3,981,254.78	1,218,662	1,229,115	2,752,140	43.64	63,065
2007	5,612,897.22	1,638,966	1,653,024	3,959,873	44.25	89,489
2008	4,659,907.46	1,304,774	1,315,965	3,343,942	45.00	74,310
2009	5,590,409.78	1,484,813	1,497,549	4,092,861	45.61	89,736
2010	4,091,931.61	1,027,484	1,036,297	3,055,635	46.23	66,096
2011	5,588,116.08	1,312,648	1,323,907	4,264,209	47.23	90,286
2012	8,827,627.50	1,942,078	1,958,736	6,868,892	47.85	143,551
2013	5,530,661.71	1,127,149	1,136,817	4,393,845	48.85	89,946
2014	8,079,206.43	1,523,738	1,536,808	6,542,399	49.48	132,223
2015	15,571,691.96	2,681,445	2,704,445	12,867,247	50.48	254,898
2016	18,105,563.27	2,838,952	2,863,303	15,242,261	51.10	298,283
2017	21,020,709.76	2,947,104	2,972,382	18,048,328	52.11	346,351
2018	22,655,048.38	2,820,554	2,844,747	19,810,302	52.74	375,622
2019	28,522,567.96	3,097,551	3,124,120	25,398,448	53.38	475,805
2020	26,700,530.69	2,451,109	2,472,133	24,228,398	54.38	445,539
2021	24,405,343.34	1,845,044	1,860,870	22,544,474	55.02	409,751
2022	32,690,535.42	1,935,280	1,951,880	30,738,656	55.67	552,158
2023	32,088,246.40	1,363,750	1,375,447	30,712,799	56.32	545,327
2024	22,702,922.20	581,195	586,180	22,116,742	56.98	388,149
2025	22,685,183.74	197,361	199,054	22,486,130	56.97	394,701
	436,305,050.21	89,643,945	90,412,849	345,892,201		7,100,309
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1966	7.46	5	6	2	18.36	
1967	6,583.70	4,748	5,236	1,348	18.96	71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1968	13,357.68	9,515	10,493	2,865	19.56	146
1969	7,310.82	5,140	5,668	1,643	20.19	81
1970	26,751.63	18,561	20,468	6,284	20.82	302
1971	375,873.37	257,251	283,683	92,191	21.46	4,296
1972	567,307.30	382,768	422,096	145,211	22.12	6,565
1973	441,598.79	293,663	323,836	117,763	22.78	5,170
1974	663,021.92	434,279	478,900	184,122	23.46	7,848
1975	590,110.57	380,533	419,631	170,479	24.15	7,059
1976	363,578.67	230,712	254,417	109,162	24.85	4,393
1977	664,472.47	414,804	457,424	207,049	25.55	8,104
1978	548,693.35	336,722	371,319	177,374	26.27	6,752
1979	506,056.32	305,122	336,472	169,584	27.00	6,281
1980	731,682.64	433,310	477,831	253,852	27.73	9,154
1981	856,365.99	497,703	548,840	307,526	28.48	10,798
1982	771,892.54	480,735	530,129	241,764	26.19	9,231
1983	894,656.44	548,067	604,379	290,277	26.72	10,864
1984	1,428,081.00	854,135	941,894	486,187	27.72	17,539
1985	1,622,455.27	953,355	1,051,309	571,146	28.25	20,218
1986	1,916,781.75	1,105,983	1,219,619	697,163	28.78	24,224
1987	1,463,966.29	823,188	907,768	556,199	29.78	18,677
1988	2,141,706.63	1,180,723	1,302,038	839,668	30.32	27,694
1989	2,204,596.90	1,190,703	1,313,044	891,553	30.87	28,881
1990	2,325,536.69	1,221,372	1,346,864	978,673	31.87	30,708
1991	2,677,870.99	1,375,890	1,517,258	1,160,613	32.41	35,810
1992	2,195,623.32	1,102,422	1,215,692	979,931	32.97	29,722
1993	3,430,483.75	1,681,623	1,854,404	1,576,080	33.54	46,991
1994	3,491,635.47	1,658,527	1,828,935	1,662,700	34.54	48,138
1995	3,858,993.28	1,785,942	1,969,441	1,889,552	35.11	53,818
1996	4,774,345.77	2,136,520	2,356,040	2,418,306	36.11	66,971
1997	4,912,561.78	2,136,964	2,356,530	2,556,032	36.69	69,666
1998	5,725,814.79	2,418,584	2,667,085	3,058,730	37.26	82,092
1999	3,407,045.81	1,386,327	1,528,767	1,878,278	38.26	49,092
2000	4,963,296.21	1,955,042	2,155,916	2,807,380	38.85	72,262
2001	2,515,338.68	957,589	1,055,978	1,459,361	39.45	36,993
2002	4,159,141.34	1,518,087	1,674,065	2,485,076	40.45	61,436
2003	4,419,998.48	1,554,071	1,713,746	2,706,252	41.04	65,942
2004	4,636,949.86	1,557,088	1,717,073	2,919,876	42.04	69,455
2005	4,746,834.86	1,528,481	1,685,527	3,061,308	42.64	71,794
2006	6,367,980.58	1,949,239	2,149,517	4,218,464	43.64	96,665
2007	5,431,491.95	1,585,996	1,748,952	3,682,540	44.25	83,221
2008	4,902,125.98	1,372,595	1,513,624	3,388,502	45.00	75,300

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2009	4,339,584.70	1,152,594	1,271,019	3,068,566	45.61	67,278
2010	6,209,619.02	1,559,235	1,719,441	4,490,178	46.23	97,127
2011	7,186,786.31	1,688,176	1,861,630	5,325,156	47.23	112,749
2012	5,196,175.59	1,143,159	1,260,615	3,935,561	47.85	82,248
2013	5,532,307.93	1,127,484	1,243,329	4,288,979	48.85	87,799
2014	7,540,947.58	1,422,223	1,568,352	5,972,596	49.48	120,707
2015	14,023,885.62	2,414,913	2,663,037	11,360,849	50.48	225,056
2016	12,514,157.10	1,962,220	2,163,831	10,350,326	51.10	202,550
2017	12,716,689.91	1,782,880	1,966,065	10,750,625	52.11	206,306
2018	16,664,225.90	2,074,696	2,287,864	14,376,362	52.74	272,589
2019	7,837,758.23	851,181	938,637	6,899,121	53.38	129,245
2020	4,761,041.54	437,064	481,971	4,279,071	54.38	78,688
2021	11,473,786.34	867,418	956,542	10,517,244	55.02	191,153
2022	15,256,990.51	903,214	996,016	14,260,974	55.67	256,170
2023	18,777,208.82	798,031	880,026	17,897,183	56.32	317,777
2024	21,564,045.93	552,040	608,760	20,955,286	56.98	367,766
2025	23,705,081.99	206,234	227,424	23,477,658	56.97	412,106
	293,050,272.11	62,966,846	69,436,475	223,613,797		4,607,738
	1,988,393,621.99	358,303,989	359,244,272	1,629,149,350		32,642,348

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, 2025

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	1,684	1,632	191	5.34	36
1902	858.12	789	765	93	5.63	17
1903	2,783.58	2,548	2,470	314	5.92	53
1904	6,859.36	6,253	6,062	798	6.19	129
1905	2,828.98	2,568	2,489	340	6.46	53
1906	4,634.90	4,190	4,062	573	6.72	85
1907	3,011.94	2,712	2,629	383	6.96	55
1908	6,470.50	5,805	5,627	843	7.20	117
1909	6,566.28	5,869	5,689	877	7.43	118
1910	8,992.96	8,008	7,763	1,230	7.66	161
1911	19,368.44	17,190	16,664	2,705	7.87	344
1912	12,488.38	11,044	10,706	1,783	8.09	220
1913	19,952.20	17,587	17,048	2,904	8.29	350
1914	52,379.23	46,019	44,610	7,769	8.49	915
1915	24,228.79	21,217	20,567	3,661	8.69	421
1916	19,636.02	17,140	16,615	3,021	8.88	340
1917	3,879.82	3,377	3,274	606	9.06	67
1918	4,097.87	3,555	3,446	652	9.24	71
1919	5,274.03	4,562	4,422	852	9.42	90
1920	2,322.08	2,003	1,942	380	9.59	40
1921	9,356.23	8,047	7,801	1,556	9.75	160
1922	14,230.62	12,206	11,832	2,398	9.91	242
1923	14,826.56	12,681	12,293	2,534	10.07	252
1924	43,133.11	36,793	35,666	7,467	10.22	731
2025	4,827.55	172	167	4,661	13.51	345
	294,830.99	254,019	246,241	48,590		5,412
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,183.84	1,079	1,088	96	6.19	16
1906	505.47	457	461	45	6.72	7
1911	733.05	651	657	77	7.87	10
1912	2,886.54	2,553	2,575	312	8.09	39
1914	339.20	298	301	39	8.49	5
1915	4,350.95	3,810	3,842	509	8.69	59
1916	121.20	106	107	14	8.88	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, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1924	17.25	15	15	2	10.22	
1928	52.02	44	44	8	10.78	1
1939	125.74	103	104	22	12.04	2
1940	30.00	25	25	5	12.14	
1943	25.03	20	20	5	12.42	
	10,370.29	9,161	9,239	1,131		141
	305,201.28	263,180	255,480	49,721		5,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 1.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	148,735	267,172	1,054,916	35.50	29,716
	1,322,088.00	148,735	267,172	1,054,916		29,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5   2.25

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, 2025

UGI-GAS
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1910	60.11	60	60			
1916	181.38	181	181			
1919	866.04	866	866			
1920	206.24	206	206			
1921	61.35	61	61			
1923	344.32	344	344			
1924	964.73	965	965			
1926	1,128.81	1,129	1,129			
1927	2,475.31	2,475	2,475			
1928	46.54	47	47			
1929	648.47	648	648			
1930	760.31	756	760			
1931	2,359.80	2,328	2,360			
1935	52.66	50	53			
1936	389.94	370	390			
1937	1,324.03	1,245	1,324			
1940	177.98	163	176	2	3.97	1
1941	67.66	62	67	1	4.35	
1942	2,251.19	2,029	2,195	57	4.73	12
1943	951.02	850	919	32	5.10	6
1945	662.30	581	628	34	5.86	6
1946	836.20	727	786	50	6.25	8
1947	2,582.50	2,226	2,408	175	6.63	26
1948	1,731.51	1,478	1,599	133	7.02	19
1949	1,284.38	1,086	1,175	110	7.40	15
1950	12,348.68	10,345	11,189	1,159	7.79	149
1951	9,097.79	7,547	8,163	935	8.18	114
1952	18,233.00	14,978	16,201	2,032	8.57	237
1953	16,010.31	13,022	14,085	1,925	8.96	215
1954	58,460.58	47,061	50,903	7,558	9.36	807
1955	21,916.49	17,465	18,891	3,026	9.75	310
1956	93,634.68	73,835	79,862	13,772	10.15	1,357
1957	22,718.71	17,725	19,172	3,547	10.55	336
1958	34,439.52	26,583	28,753	5,686	10.95	519
1959	4,247.36	3,243	3,508	740	11.35	65
1960	30,885.78	23,319	25,223	5,663	11.76	482
1961	35,479.51	26,491	28,654	6,826	12.16	561
1962	39,510.06	29,163	31,544	7,966	12.57	634
1963	23,683.58	17,279	18,690	4,994	12.98	385
1964	17,515.14	12,625	13,656	3,860	13.40	288
1965	12,598.78	8,974	9,707	2,892	13.81	209

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, 2025

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	23,234.84	16,347	17,681	5,553	14.23	390
1967	50,058.92	34,780	37,619	12,440	14.65	849
1968	37,129.12	25,472	27,551	9,578	15.07	636
1969	26,218.37	17,757	19,207	7,012	15.49	453
1970	35,888.36	23,985	25,943	9,945	15.92	625
1971	179,160.05	118,135	127,779	51,381	16.35	3,143
1972	52,486.52	34,138	36,925	15,562	16.78	927
1973	11,695.29	7,502	8,114	3,581	17.21	208
1974	61,322.33	38,773	41,938	19,384	17.65	1,098
1975	44,847.84	27,946	30,227	14,621	18.09	808
1976	70,074.81	43,023	46,535	23,540	18.53	1,270
1977	29,085.96	17,591	19,027	10,059	18.97	530
1978	35,308.33	21,023	22,739	12,569	19.42	647
1979	33,031.61	19,358	20,938	12,093	19.87	609
1980	104,150.59	60,039	64,940	39,210	20.33	1,929
1981	179,956.67	102,050	110,381	69,576	20.78	3,348
1982	171,508.31	120,159	129,968	41,540	18.48	2,248
1983	36,280.59	25,139	27,191	9,089	18.73	485
1984	82,719.21	56,299	60,895	21,824	19.36	1,127
1985	182,636.27	122,768	132,790	49,846	19.63	2,539
1986	198,465.24	131,642	142,388	56,077	19.92	2,815
1987	148,175.08	96,921	104,833	43,342	20.23	2,142
1988	156,311.04	100,727	108,950	47,361	20.55	2,305
1989	338,101.06	214,491	232,000	106,101	20.89	5,079
1990	138,197.78	86,222	93,261	44,937	21.25	2,115
1991	195,436.44	120,487	130,323	65,114	21.31	3,056
1992	285,466.97	172,765	186,868	98,599	21.69	4,546
1993	87,332.58	51,823	56,053	31,279	22.10	1,415
1994	182,839.56	106,266	114,941	67,899	22.52	3,015
1995	400,287.88	228,845	247,526	152,762	22.66	6,741
1996	825,680.21	461,308	498,966	326,714	23.10	14,143
1997	297,001.05	162,757	176,043	120,958	23.30	5,191
1998	507,766.75	272,569	294,820	212,947	23.51	9,058
1999	147,679.71	77,148	83,446	64,234	24.00	2,676
2000	651,311.57	332,169	359,285	292,027	24.26	12,037
2001	425,833.59	211,682	228,962	196,871	24.53	8,026
2002	262,462.50	126,927	137,288	125,174	24.83	5,041
2003	2,217,243.86	1,040,996	1,125,975	1,091,268	25.14	43,408
2004	1,213,633.44	551,960	597,018	616,615	25.48	24,200
2005	896,588.50	395,754	428,061	468,528	25.62	18,288
2006	871,629.05	370,791	401,060	470,569	26.00	18,099

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, 2025

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	742,517.91	304,878	329,766	412,752	26.20	15,754
2008	1,448,013.32	577,757	624,921	823,092	26.36	31,225
2009	550,458.78	209,835	226,964	323,494	26.79	12,075
2010	585,387.03	213,198	230,602	354,785	27.06	13,111
2011	2,489,954.94	866,504	937,239	1,552,716	27.17	57,148
2012	2,440,498.11	803,900	869,525	1,570,974	27.48	57,168
2013	967,365.61	301,044	325,619	641,747	27.66	23,201
2014	1,517,749.53	441,665	477,719	1,040,030	28.02	37,117
2015	5,070,616.34	1,373,630	1,485,763	3,584,853	28.26	126,853
2016	3,462,894.29	868,494	939,392	2,523,503	28.38	88,918
2017	3,151,962.45	720,539	779,359	2,372,604	28.68	82,727
2018	1,750,868.81	361,029	390,501	1,360,368	28.87	47,120
2019	5,094,877.45	933,891	1,010,127	4,084,750	28.96	141,048
2020	3,177,727.34	505,259	546,505	2,631,223	29.10	90,420
2021	7,838,749.92	1,044,121	1,129,356	6,709,394	29.28	229,146
2022	8,148,535.82	867,004	937,780	7,210,756	29.39	245,347
2023	8,111,743.98	634,338	686,121	7,425,623	29.45	252,143
2024	2,928,790.01	142,339	153,959	2,774,831	29.36	94,511
2025	4,333,181.76	72,797	78,740	4,254,442	29.18	145,800
	76,179,326.00	17,859,344	19,316,434	56,862,892		2,014,858
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1929	62.39	62	62			
1930	110.70	110	111			
1932	198.75	195	199			
1952	2,329.83	1,914	1,971	359	8.57	42
1953	1,161.22	944	972	189	8.96	21
1954	1,184.67	954	983	202	9.36	22
1955	9,020.40	7,188	7,403	1,617	9.75	166
1956	489.68	386	398	92	10.15	9
1957	73,352.05	57,230	58,943	14,409	10.55	1,366
1958	56,853.89	43,884	45,198	11,656	10.95	1,064
1959	12,832.66	9,798	10,091	2,741	11.35	241
1960	32,622.98	24,630	25,367	7,256	11.76	617
1961	23,824.55	17,789	18,322	5,503	12.16	453
1962	27,434.39	20,250	20,856	6,578	12.57	523
1963	57,606.75	42,029	43,287	14,319	12.98	1,103

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, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	58,479.46	42,154	43,416	15,063	13.40	1,124
1965	115,288.20	82,119	84,578	30,711	13.81	2,224
1966	93,450.78	65,746	67,714	25,736	14.23	1,809
1967	110,164.83	76,541	78,833	31,332	14.65	2,139
1968	158,485.22	108,727	111,982	46,503	15.07	3,086
1969	420,422.42	284,748	293,273	127,149	15.49	8,208
1970	357,141.46	238,688	245,834	111,307	15.92	6,992
1971	177,034.25	116,733	120,228	56,806	16.35	3,474
1972	61,924.75	40,277	41,483	20,442	16.78	1,218
1973	160,168.83	102,742	105,818	54,351	17.21	3,158
1974	60,341.95	38,154	39,296	21,046	17.65	1,192
1975	28,121.60	17,523	18,048	10,074	18.09	557
1976	50,283.75	30,872	31,796	18,487	18.53	998
1977	213,489.46	129,116	132,982	80,508	18.97	4,244
1978	8,203.40	4,884	5,030	3,173	19.42	163
1979	28,407.30	16,648	17,146	11,261	19.87	567
1980	113,721.31	65,556	67,519	46,203	20.33	2,273
1981	456,117.84	258,655	266,399	189,719	20.78	9,130
1982	329,811.92	231,066	237,984	91,828	18.48	4,969
1983	225,068.98	155,950	160,619	64,450	18.73	3,441
1984	56,272.69	38,299	39,446	16,827	19.36	869
1985	104,584.42	70,302	72,407	32,178	19.63	1,639
1986	133,483.26	88,539	91,190	42,293	19.92	2,123
1987	262,517.66	171,713	176,854	85,664	20.23	4,235
1988	120,169.63	77,437	79,755	40,414	20.55	1,967
1989	200,959.40	127,489	131,306	69,653	20.89	3,334
1990	106,581.06	66,496	68,487	38,094	21.25	1,793
1991	79,951.77	49,290	50,766	29,186	21.31	1,370
1992	148,014.46	89,578	92,260	55,755	21.69	2,571
1993	179,613.22	106,582	109,773	69,840	22.10	3,160
1994	426,429.44	247,841	255,261	171,168	22.52	7,601
1995	293,503.97	167,796	172,820	120,684	22.66	5,326
1996	198,837.25	111,090	114,416	84,421	23.10	3,655
1997	426,703.61	233,834	240,835	185,869	23.30	7,977
1998	449,206.85	241,134	248,353	200,853	23.51	8,543
1999	143,642.05	75,039	77,286	66,356	24.00	2,765
2000	131,131.51	66,877	68,879	62,252	24.26	2,566
2001	716,454.38	356,149	366,812	349,643	24.53	14,254
2002	109,571.13	52,989	54,575	54,996	24.83	2,215
2003	118,221.43	55,505	57,167	61,055	25.14	2,429
2004	494,646.96	224,965	231,700	262,947	25.48	10,320

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, 2025

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						
2005	286,227.78	126,341	130,124	156,104	25.62	6,093
2006	251,806.96	107,119	110,326	141,481	26.00	5,442
2007	893,846.74	367,013	378,001	515,846	26.20	19,689
2008	793,408.05	316,570	326,048	467,360	26.36	17,730
2009	101,340.29	38,631	39,788	61,553	26.79	2,298
2010	91,265.11	33,239	34,234	57,031	27.06	2,108
2011	1,503,528.26	523,228	538,893	964,635	27.17	35,504
2012	453,390.05	149,347	153,818	299,572	27.48	10,901
2013	22,544.79	7,016	7,226	15,319	27.66	554
2014	3,026,368.23	880,673	907,040	2,119,328	28.02	75,636
2015	1,487,376.42	402,930	414,993	1,072,383	28.26	37,947
2016	1,044,872.38	262,054	269,900	774,973	28.38	27,307
2017	1,887,319.71	431,441	444,358	1,442,962	28.68	50,312
2018	10,750,498.07	2,216,753	2,283,121	8,467,377	28.87	293,293
2019	4,127,665.27	756,601	779,253	3,348,412	28.96	115,622
2020	4,241,025.17	674,323	694,512	3,546,513	29.10	121,873
2021	2,164,451.78	288,305	296,937	1,867,515	29.28	63,781
2022	7,508,181.69	798,871	822,789	6,685,393	29.39	227,472
2023	2,213,333.41	173,083	178,265	2,035,068	29.45	69,102
2024	1,667,743.79	81,052	83,479	1,584,265	29.36	53,960
2025	1,841,806.11	30,942	31,868	1,809,938	29.18	62,027
	54,783,708.83	13,718,738	14,129,462	40,654,247		1,455,956
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1910	59.72	60	60			
1911	77.00	77	77			
1922	246.71	247	247			
1926	227.78	228	228			
1927	201.25	201	201			
1928	1,840.28	1,840	1,840			
1929	56.71	57	57			
1930	20.00	20	20			
1931	25.00	25	25			
1932	105.36	103	105			
1934	274.21	264	274			
1935	279.38	267	279			
1936	449.37	426	449			

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, 2025

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						
1937	1,104.93	1,039	1,105			
1938	461.30	430	461			
1939	446.16	413	446			
1940	101.96	94	102			
1941	248.41	226	248			
1945	106.56	94	105	1	5.86	
1947	493.03	425	475	18	6.63	3
1948	542.60	463	518	25	7.02	4
1949	71.03	60	67	4	7.40	1
1950	51.06	43	48	3	7.79	
1951	43.61	36	40	3	8.18	
1952	325.19	267	299	27	8.57	3
1953	322.15	262	293	29	8.96	3
1954	1,096.04	882	986	110	9.36	12
1955	530.06	422	472	58	9.75	6
1956	7,634.79	6,020	6,730	905	10.15	89
1957	7,465.05	5,824	6,511	954	10.55	90
1958	2,949.29	2,276	2,545	405	10.95	37
1959	1,747.49	1,334	1,491	256	11.35	23
1960	4,346.71	3,282	3,669	677	11.76	58
1961	4,388.76	3,277	3,664	725	12.16	60
1962	3,975.82	2,935	3,281	695	12.57	55
1963	7,791.31	5,684	6,355	1,437	12.98	111
1964	7,770.53	5,601	6,262	1,509	13.40	113
1965	26,322.50	18,749	20,961	5,361	13.81	388
1966	17,123.14	12,047	13,468	3,655	14.23	257
1967	8,251.41	5,733	6,409	1,842	14.65	126
1968	12,121.37	8,316	9,297	2,824	15.07	187
1969	12,319.83	8,344	9,328	2,991	15.49	193
1970	8,708.66	5,820	6,507	2,202	15.92	138
1971	19,997.61	13,186	14,742	5,256	16.35	321
1972	17,355.92	11,289	12,621	4,735	16.78	282
1973	16,876.10	10,825	12,102	4,774	17.21	277
1974	42,435.55	26,832	29,998	12,438	17.65	705
1975	7,785.89	4,852	5,424	2,361	18.09	131
1976	25,005.27	15,352	17,163	7,842	18.53	423
1977	10,014.34	6,057	6,772	3,243	18.97	171
1978	40,405.84	24,058	26,896	13,509	19.42	696
1979	29,172.13	17,096	19,113	10,059	19.87	506
1980	38,163.48	22,000	24,596	13,568	20.33	667
1981	104,206.24	59,093	66,065	38,141	20.78	1,835

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1982	86,260.92	60,434	67,564	18,697	18.48	1,012
1983	60,843.06	42,158	47,132	13,711	18.73	732
1984	50,463.38	34,345	38,397	12,066	19.36	623
1985	95,865.17	64,441	72,044	23,821	19.63	1,213
1986	85,664.81	56,821	63,525	22,140	19.92	1,111
1987	80,921.17	52,931	59,176	21,745	20.23	1,075
1988	73,193.89	47,166	52,731	20,463	20.55	996
1989	108,490.02	68,826	76,946	31,544	20.89	1,510
1990	76,293.48	47,600	53,216	23,077	21.25	1,086
1991	128,733.69	79,364	88,728	40,006	21.31	1,877
1992	140,158.45	84,824	94,832	45,327	21.69	2,090
1993	102,404.76	60,767	67,936	34,468	22.10	1,560
1994	130,637.67	75,927	84,885	45,753	22.52	2,032
1995	234,053.65	133,808	149,595	84,459	22.66	3,727
1996	174,963.78	97,752	109,285	65,679	23.10	2,843
1997	161,225.41	88,352	98,776	62,449	23.30	2,680
1998	256,965.58	137,939	154,213	102,752	23.51	4,371
1999	132,283.75	69,105	77,258	55,026	24.00	2,293
2000	469,508.63	239,449	267,700	201,809	24.26	8,319
2001	174,540.00	86,764	97,001	77,539	24.53	3,161
2002	364,513.07	176,279	197,077	167,436	24.83	6,743
2003	211,545.74	99,321	111,039	100,507	25.14	3,998
2004	273,572.08	124,421	139,101	134,471	25.48	5,278
2005	434,868.62	191,951	214,598	220,271	25.62	8,598
2006	205,280.32	87,326	97,629	107,651	26.00	4,140
2007	376,599.91	154,632	172,876	203,724	26.20	7,776
2008	403,945.38	161,174	180,190	223,756	26.36	8,488
2009	346,321.64	132,018	147,594	198,728	26.79	7,418
2010	115,623.92	42,110	47,078	68,546	27.06	2,533
2011	721,973.08	251,247	280,890	441,083	27.17	16,234
2012	335,639.58	110,560	123,604	212,035	27.48	7,716
2013	893,607.58	278,091	310,901	582,707	27.66	21,067
2014	1,772,166.07	515,700	576,544	1,195,622	28.02	42,670
2015	2,794,301.60	756,976	846,286	1,948,015	28.26	68,932
2016	907,181.96	227,521	254,365	652,817	28.38	23,003
2017	649,629.67	148,505	166,026	483,604	28.68	16,862
2018	233,259.94	48,098	53,773	179,487	28.87	6,217
2019	408,707.36	74,916	83,755	324,953	28.96	11,221
2020	1,610,640.03	256,092	286,307	1,324,333	29.10	45,510
2021	4,779,150.10	636,583	711,689	4,067,461	29.28	138,916
2022	3,528,845.45	375,469	419,768	3,109,077	29.39	105,787

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, 2025

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						
2023	2,360,822.85	184,616	206,398	2,154,425	29.45	73,155
2024	4,675,667.29	227,237	254,047	4,421,620	29.36	150,600
2025	1,536,300.76	25,810	28,855	1,507,446	29.18	51,660
	33,257,777.16	7,230,279	8,082,829	25,174,948		886,804
	164,220,811.99	38,808,361	41,528,724	122,692,087		4,357,618

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2   2.65

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, 2025

UGI-GAS
SURVIVOR CURVE.. IOWA 45-R1.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1954	1,330.58	1,172	1,236	95	5.37	18
1956	21,290.16	18,499	19,507	1,784	5.90	302
1957	5,372.45	4,635	4,887	485	6.18	78
1958	8,518.07	7,295	7,692	826	6.46	128
1959	4,392.86	3,735	3,938	454	6.74	67
1960	27,087.71	22,856	24,101	2,987	7.03	425
1961	1,916.00	1,604	1,691	225	7.33	31
1962	1,339.47	1,113	1,174	166	7.62	22
1963	30.71	25	26	4	7.93	1
1965	41,595.76	33,683	35,518	6,078	8.56	710
1966	19,579.16	15,716	16,572	3,007	8.88	339
1967	14,375.52	11,433	12,056	2,320	9.21	252
1968	818.29	645	680	138	9.54	14
1969	15,932.36	12,431	13,108	2,824	9.89	286
1970	553.00	427	450	103	10.24	10
1972	36,690.90	27,738	29,249	7,442	10.98	678
1973	38,195.02	28,553	30,108	8,087	11.36	712
1974	19,018.54	14,048	14,813	4,205	11.76	358
1975	25,329.73	18,485	19,492	5,838	12.16	480
1976	12,818.60	9,238	9,741	3,077	12.57	245
1977	148.01	105	111	37	13.00	3
1978	4,242.67	2,976	3,138	1,105	13.44	82
1979	1,542.38	1,066	1,124	418	13.89	30
1980	4,638.03	3,159	3,331	1,307	14.35	91
1981	80,176.22	53,772	56,701	23,476	14.82	1,584
1982	141,945.62	108,049	113,934	28,012	13.57	2,064
1983	6,800.47	5,114	5,393	1,408	13.93	101
1984	199,926.07	147,625	155,665	44,261	14.61	3,030
1985	433,461.53	315,777	332,975	100,486	15.00	6,699
1986	265,735.11	190,878	201,274	64,461	15.39	4,188
1987	791,585.85	560,126	590,633	200,953	15.81	12,710
1988	18,764.80	13,072	13,784	4,981	16.22	307
1989	37,807.02	25,902	27,313	10,494	16.66	630
1990	128,484.87	86,509	91,221	37,264	17.10	2,179
1991	257,739.07	170,366	179,645	78,094	17.56	4,447
1992	198,243.74	128,541	135,542	62,702	18.03	3,478
1993	32,985.36	20,956	22,097	10,888	18.51	588
1994	6,197.62	3,854	4,064	2,134	19.00	112
1995	265,285.40	161,294	170,079	95,207	19.50	4,882
1996	390,043.61	231,608	244,222	145,821	20.01	7,287
1998	8,401.63	4,762	5,021	3,380	20.83	162

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, 2025

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	135,592	142,977	135,275	23.41	5,779
2009	23,277.53	9,027	9,519	13,759	26.05	528
2014	78,923.32	22,872	24,118	54,806	28.18	1,945
2016	168,831.19	41,870	44,150	124,681	28.81	4,328
2017	32,073.62	7,252	7,647	24,427	29.09	840
2019	90,422.23	16,339	17,229	73,193	29.47	2,484
2020	191,930.65	30,095	31,734	160,197	29.59	5,414
2021	1,737,045.60	228,943	241,412	1,495,633	29.63	50,477
2022	16,273,209.43	1,731,469	1,825,772	14,447,438	29.39	491,577
2023	11,855,743.76	942,532	993,866	10,861,878	28.95	375,194
2024	909,861.73	46,221	48,738	861,123	28.00	30,754
2025	14,466,646.64	283,546	298,989	14,167,658	25.07	565,124
	49,676,557.80	5,964,600	6,289,456	43,387,102		1,594,254
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,159	13,575	3,205	7.03	456
1962	29,310.05	24,347	23,343	5,967	7.62	783
1963	28,716.91	23,656	22,680	6,037	7.93	761
1964	1,610.71	1,316	1,262	349	8.24	42
1965	15,073.47	12,206	11,703	3,371	8.56	394
1966	113,790.28	91,336	87,569	26,222	8.88	2,953
1967	4,284.76	3,408	3,267	1,017	9.21	110
1968	122,380.44	96,436	92,458	29,922	9.54	3,136
1969	114,417.87	89,271	85,589	28,829	9.89	2,915
1970	18,752.91	14,485	13,888	4,865	10.24	475
1971	13,464.24	10,290	9,866	3,599	10.61	339
1972	2,349.36	1,776	1,703	647	10.98	59
1974	21,308.55	15,740	15,091	6,218	11.76	529
1975	37,036.13	27,028	25,913	11,123	12.16	915
1977	2,043.72	1,453	1,393	651	13.00	50
1978	2,934.41	2,058	1,973	961	13.44	72
1979	1,353.24	936	897	456	13.89	33
1980	47,010.45	32,019	30,698	16,312	14.35	1,137
1981	687,198.17	460,883	441,874	245,325	14.82	16,554
1982	114,036.20	86,804	83,224	30,812	13.57	2,271
1983	6,538.51	4,917	4,714	1,824	13.93	131
1984	1,848.56	1,365	1,309	540	14.61	37

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, 2025

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	24,079	23,086	9,968	15.00	665
1986	796.80	572	548	248	15.39	16
1987	900.93	637	611	290	15.81	18
1988	228,712.92	159,321	152,750	75,963	16.22	4,683
1989	5,767.35	3,951	3,788	1,979	16.66	119
1990	8,208.45	5,527	5,299	2,909	17.10	170
1991	15,153.04	10,016	9,603	5,550	17.56	316
1992	1,292.66	838	803	489	18.03	27
1993	49,169.36	31,237	29,949	19,221	18.51	1,038
1994	82,378.57	51,231	49,118	33,261	19.00	1,751
1995	42,532.19	25,860	24,793	17,739	19.50	910
1996	44,580.63	26,472	25,380	19,200	20.01	960
1997	515,665.73	298,622	286,305	229,361	20.53	11,172
1998	118,063.23	66,918	64,158	53,905	20.83	2,588
1999	58,548.09	32,272	30,941	27,607	21.37	1,292
2000	69,703.96	37,313	35,774	33,930	21.92	1,548
2001	173,986.69	90,717	86,975	87,011	22.26	3,909
2002	184,888.86	93,276	89,429	95,460	22.83	4,181
2003	175,733.00	85,635	82,103	93,630	23.41	4,000
2004	75,956.41	35,836	34,358	41,598	23.79	1,749
2005	48,587.58	22,039	21,130	27,458	24.39	1,126
2006	162,733.73	71,115	68,182	94,552	24.80	3,813
2007	9,461.70	3,972	3,808	5,654	25.23	224
2008	460,995.77	187,164	179,444	281,551	25.60	10,998
2009	53,996.90	20,940	20,076	33,921	26.05	1,302
2010	265,809.52	98,057	94,013	171,797	26.52	6,478
2011	1,348,202.00	471,062	451,633	896,569	27.00	33,206
2012	963,681.06	318,786	305,637	658,044	27.31	24,095
2013	309,369.28	95,904	91,948	217,421	27.82	7,815
2014	7,850,809.11	2,275,164	2,181,323	5,669,486	28.18	201,188
2015	784,772.22	211,732	202,999	581,773	28.41	20,478
2018	1.37			1	29.26	
2019	2,147,672.02	388,084	372,077	1,775,595	29.47	60,251
2020	350,661.95	54,984	52,716	297,946	29.59	10,069
2021	214,987.16	28,335	27,166	187,821	29.63	6,339
2022	5,163,458.24	549,392	526,732	4,636,726	29.39	157,765
2023	4,648,863.73	369,585	354,341	4,294,523	28.95	148,343
2024	667,067.84	33,887	32,489	634,579	28.00	22,664
2025	820,714.65	16,086	15,423	805,292	25.07	32,122
	29,559,177.51	7,312,507	7,010,897	22,548,280		823,540

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, 2025

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	234	169	97	5.37	18
1956	1,419.60	1,233	889	530	5.90	90
1958	1,154.96	989	713	442	6.46	68
1959	352.50	300	216	136	6.74	20
1960	3,229.10	2,725	1,965	1,264	7.03	180
1965	2,958.56	2,396	1,728	1,231	8.56	144
1966	3,788.99	3,041	2,193	1,596	8.88	180
1967	2,785.64	2,216	1,598	1,188	9.21	129
1969	2,147.66	1,676	1,209	939	9.89	95
1971	481.68	368	265	216	10.61	20
1972	1,415.71	1,070	772	644	10.98	59
1973	1,983.52	1,483	1,069	914	11.36	80
1974	1,411.62	1,043	752	659	11.76	56
1976	3,626.30	2,613	1,884	1,742	12.57	139
1978	10,681.17	7,491	5,402	5,279	13.44	393
1980	703.40	479	345	358	14.35	25
1981	2,492.78	1,672	1,206	1,287	14.82	87
1987	1,548.80	1,096	790	758	15.81	48
1988	1,790.48	1,247	899	891	16.22	55
1991	417.27	276	199	218	17.56	12
1994	551.52	343	247	304	19.00	16
2012	1,055.35	349	252	804	27.31	29
2013	422.81	131	94	328	27.82	12
2019	181,294.79	32,760	23,624	157,671	29.47	5,350
2023	653,815.24	51,978	37,483	616,333	28.95	21,290
2024	1,265,047.41	64,264	46,342	1,218,705	28.00	43,525
2025	397,245.69	7,786	5,615	391,631	25.07	15,621
	2,544,088.70	191,259	137,921	2,406,168		87,741
	81,779,824.01	13,468,366	13,438,274	68,341,550		2,505,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3   3.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1901	31.86	32	32			
1902	72.19	72	72			
1903	135.03	135	135			
1904	51.59	52	52			
1905	17.64	18	18			
1906	192.85	193	193			
1907	198.52	199	199			
1908	390.45	390	390			
1909	240.92	241	241			
1910	371.33	371	371			
1911	477.41	477	477			
1912	461.94	462	462			
1913	335.48	335	335			
1914	558.70	559	559			
1915	798.52	799	799			
1916	836.03	836	836			
1917	1,030.69	1,031	1,031			
1918	681.77	682	682			
1919	680.60	681	681			
1920	699.32	699	699			
1921	1,153.12	1,153	1,153			
1922	1,900.89	1,901	1,901			
1923	2,455.73	2,456	2,456			
1924	2,216.10	2,216	2,216			
1925	2,730.99	2,731	2,731			
1926	2,367.12	2,367	2,367			
1927	4,900.96	4,901	4,901			
1928	3,110.70	3,111	3,111			
1929	5,369.33	5,369	5,369			
1930	5,343.27	5,343	5,343			
1931	3,008.10	3,008	3,008			
1932	796.52	797	797			
1933	1,809.59	1,810	1,810			
1934	1,577.41	1,577	1,577			
1935	1,470.47	1,470	1,470			
1936	2,753.25	2,753	2,753			
1937	2,456.37	2,456	2,456			
1938	2,150.14	2,150	2,150			
1939	2,523.60	2,524	2,524			
1940	2,577.25	2,577	2,577			
1941	3,889.96	3,890	3,890			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1942	1,716.00	1,707	1,586	130	0.23	130
1943	1,133.00	1,124	1,044	89	0.34	89
1944	1,828.70	1,805	1,677	152	0.59	152
1945	950.37	932	866	84	0.85	84
1946	2,634.44	2,569	2,387	247	1.12	221
1947	9,329.37	9,043	8,403	927	1.38	672
1948	7,533.65	7,257	6,743	791	1.65	479
1949	14,058.10	13,458	12,505	1,553	1.92	809
1950	14,965.20	14,234	13,226	1,739	2.20	790
1951	10,718.25	10,128	9,411	1,307	2.48	527
1952	11,528.72	10,819	10,053	1,476	2.77	533
1953	11,319.50	10,552	9,805	1,515	3.05	497
1954	16,453.84	15,233	14,154	2,300	3.34	689
1955	37,964.65	34,902	32,430	5,534	3.63	1,525
1956	69,288.23	63,253	58,774	10,514	3.92	2,682
1957	83,793.08	75,953	70,575	13,219	4.21	3,140
1958	114,201.24	102,781	95,503	18,698	4.50	4,155
1959	202,817.88	181,230	168,397	34,421	4.79	7,186
1960	280,512.76	248,784	231,167	49,346	5.09	9,695
1961	303,863.16	267,533	248,588	55,275	5.38	10,274
1962	284,792.62	248,909	231,283	53,510	5.67	9,437
1963	325,282.82	282,128	262,150	63,133	5.97	10,575
1964	312,557.89	268,937	249,893	62,665	6.28	9,979
1965	387,717.18	330,940	307,505	80,212	6.59	12,172
1966	546,888.10	463,034	430,245	116,643	6.90	16,905
1967	502,254.87	421,673	391,813	110,442	7.22	15,297
1968	588,000.03	489,345	454,693	133,307	7.55	17,657
1969	618,454.37	510,021	473,905	144,550	7.89	18,321
1970	611,665.44	499,663	464,280	147,385	8.24	17,887
1971	681,667.07	551,544	512,487	169,180	8.59	19,695
1972	951,604.26	762,130	708,161	243,443	8.96	27,170
1973	1,174,381.82	930,627	864,726	309,656	9.34	33,154
1974	1,220,345.17	956,482	888,750	331,595	9.73	34,080
1975	794,855.64	615,926	572,310	222,545	10.13	21,969
1976	876,909.07	671,327	623,788	253,121	10.55	23,993
1977	1,685,824.08	1,274,854	1,184,577	501,247	10.97	45,693
1978	1,556,834.41	1,162,083	1,079,792	477,042	11.41	41,809
1979	2,861,428.84	2,107,271	1,958,048	903,381	11.86	76,170
1980	4,807,997.86	3,490,606	3,243,425	1,564,573	12.33	126,892
1981	4,859,440.98	3,476,104	3,229,950	1,629,491	12.81	127,205
1982	4,270,234.10	3,342,739	3,106,029	1,164,205	12.00	97,017

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1983	3,151,174.46	2,436,488	2,263,952	887,222	12.39	71,608
1984	3,327,898.51	2,539,519	2,359,687	968,211	12.81	75,582
1985	3,815,277.65	2,871,759	2,668,400	1,146,877	13.22	86,753
1986	4,108,532.05	3,031,686	2,817,002	1,291,530	13.94	92,649
1987	4,858,890.61	3,531,442	3,281,369	1,577,522	14.38	109,703
1988	6,240,056.34	4,462,888	4,146,856	2,093,200	14.83	141,146
1989	8,859,870.41	6,230,261	5,789,076	3,070,795	15.30	200,706
1990	9,823,430.81	6,787,008	6,306,398	3,517,033	15.77	223,020
1991	8,890,435.10	6,029,493	5,602,525	3,287,910	16.25	202,333
1992	8,855,179.12	5,888,694	5,471,696	3,383,483	16.75	201,999
1993	6,050,619.96	3,941,374	3,662,272	2,388,348	17.26	138,375
1994	11,915,673.18	7,596,242	7,058,327	4,857,346	17.77	273,345
1995	12,650,716.65	7,883,927	7,325,640	5,325,076	18.29	291,147
1996	10,498,424.13	6,387,241	5,934,940	4,563,485	18.83	242,352
1997	11,731,486.18	6,959,118	6,466,320	5,265,166	19.37	271,821
1998	9,376,013.00	5,416,523	5,032,961	4,343,052	19.92	218,025
1999	9,530,802.58	5,354,405	4,975,242	4,555,560	20.48	222,439
2000	10,000,417.60	5,479,229	5,091,227	4,909,191	20.83	235,679
2001	9,860,616.91	5,236,974	4,866,127	4,994,490	21.41	233,278
2002	10,362,258.96	5,324,129	4,947,110	5,415,149	22.00	246,143
2003	8,160,247.85	4,049,115	3,762,384	4,397,864	22.59	194,682
2004	11,182,595.36	5,346,399	4,967,803	6,214,792	23.20	267,879
2005	9,389,280.55	4,335,031	4,028,053	5,361,227	23.61	227,074
2006	10,207,440.40	4,519,855	4,199,789	6,007,651	24.23	247,943
2007	10,144,560.67	4,295,207	3,991,049	6,153,511	24.85	247,626
2008	13,308,097.84	5,449,666	5,063,757	8,244,340	25.24	326,638
2009	13,550,394.03	5,276,523	4,902,875	8,647,519	25.87	334,268
2010	14,002,116.39	5,186,384	4,819,119	9,182,997	26.34	348,633
2011	21,470,072.80	7,501,643	6,970,427	14,499,646	27.00	537,024
2012	31,578,691.19	10,402,021	9,665,420	21,913,271	27.48	797,426
2013	40,916,952.62	12,635,155	11,740,418	29,176,534	27.98	1,042,764
2014	39,796,783.60	11,441,575	10,631,360	29,165,424	28.50	1,023,348
2015	41,552,718.24	11,036,402	10,254,878	31,297,840	29.03	1,078,121
2016	45,293,581.06	11,015,399	10,235,363	35,058,218	29.56	1,186,002
2017	42,941,063.64	9,489,975	8,817,959	34,123,105	29.96	1,138,955
2018	49,012,958.42	9,665,355	8,980,920	40,032,039	30.52	1,311,666
2019	64,974,483.69	11,279,570	10,480,827	54,493,657	30.95	1,760,700
2020	56,799,065.66	8,497,140	7,895,430	48,903,636	31.26	1,564,416
2021	74,833,113.88	9,324,206	8,663,929	66,169,185	31.60	2,093,962
2022	94,871,890.46	9,392,317	8,727,216	86,144,674	31.84	2,705,549

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	98,971,938.33	7,224,951	6,713,329	92,258,610	31.75	2,905,783
2024	66,132,616.09	3,015,647	2,802,099	63,330,517	31.39	2,017,538
2025	54,845,598.36	910,437	845,966	53,999,632	29.62	1,823,080
	1,109,024,605.81	298,672,837	277,527,428	831,497,177		29,806,586
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1912	316.08	316	316			
1917	4,216.37	4,216	4,216			
1918	859.13	859	859			
1919	3,477.63	3,478	3,478			
1920	4,143.36	4,143	4,143			
1921	3,807.14	3,807	3,807			
1922	10,244.87	10,245	10,245			
1923	12,177.47	12,177	12,177			
1924	20,910.20	20,910	20,910			
1925	24,765.80	24,766	24,766			
1926	18,434.03	18,434	18,434			
1927	16,054.69	16,055	16,055			
1928	14,479.95	14,480	14,480			
1929	13,535.42	13,535	13,535			
1930	13,568.21	13,568	13,568			
1931	13,326.51	13,327	13,327			
1932	10,830.93	10,831	10,831			
1933	6,726.58	6,727	6,727			
1934	8,773.01	8,773	8,773			
1935	6,694.55	6,695	6,695			
1936	9,338.60	9,339	9,339			
1937	10,025.01	10,025	10,025			
1938	7,784.82	7,785	7,785			
1939	12,403.70	12,404	12,404			
1940	11,117.77	11,118	11,118			
1941	10,030.38	10,030	10,030			
1942	6,049.91	6,019	5,928	122	0.23	122
1943	4,274.07	4,242	4,178	96	0.34	96
1944	6,869.42	6,779	6,676	193	0.59	193
1945	11,193.49	10,982	10,815	378	0.85	378
1946	18,818.93	18,351	18,073	746	1.12	666

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1947	20,023.31	19,409	19,115	909	1.38	659
1948	24,183.32	23,297	22,944	1,240	1.65	752
1949	21,570.50	20,650	20,337	1,234	1.92	643
1950	30,589.50	29,094	28,653	1,937	2.20	880
1951	23,066.28	21,795	21,464	1,602	2.48	646
1952	1,731,328.71	1,624,748	1,600,109	131,220	2.77	47,372
1953	18,005.15	16,785	16,530	1,475	3.05	484
1954	25,531.37	23,636	23,278	2,254	3.34	675
1955	43,141.87	39,662	39,061	4,081	3.63	1,124
1956	49,594.47	45,274	44,587	5,007	3.92	1,277
1957	68,796.57	62,360	61,414	7,382	4.21	1,753
1958	100,877.91	90,790	89,413	11,465	4.50	2,548
1959	159,899.94	142,880	140,713	19,187	4.79	4,006
1960	140,028.78	124,190	122,307	17,722	5.09	3,482
1961	168,314.34	148,191	145,944	22,371	5.38	4,158
1962	305,305.69	266,837	262,790	42,515	5.67	7,498
1963	383,789.12	332,872	327,824	55,965	5.97	9,374
1964	517,318.40	445,121	438,371	78,948	6.28	12,571
1965	615,467.52	525,338	517,371	98,096	6.59	14,886
1966	679,637.53	575,429	566,703	112,935	6.90	16,367
1967	794,823.67	667,302	657,183	137,641	7.22	19,064
1968	1,027,607.07	855,195	842,226	185,381	7.55	24,554
1969	1,083,589.99	893,604	880,053	203,537	7.89	25,797
1970	1,241,284.05	1,013,993	998,616	242,668	8.24	29,450
1971	418,613.45	338,704	333,568	85,046	8.59	9,901
1972	703,924.33	563,766	555,217	148,708	8.96	16,597
1973	1,315,111.11	1,042,147	1,026,343	288,768	9.34	30,917
1974	1,350,366.50	1,058,390	1,042,340	308,027	9.73	31,657
1975	1,151,836.17	892,546	879,011	272,825	10.13	26,932
1976	1,393,091.79	1,066,495	1,050,322	342,770	10.55	32,490
1977	1,772,387.37	1,340,315	1,319,989	452,398	10.97	41,240
1978	1,347,230.42	1,005,627	990,377	356,854	11.41	31,276
1979	1,698,077.73	1,250,532	1,231,568	466,510	11.86	39,335
1980	1,925,293.74	1,397,763	1,376,566	548,728	12.33	44,503
1981	1,763,146.82	1,261,232	1,242,106	521,041	12.81	40,675
1982	1,443,638.01	1,130,080	1,112,943	330,695	12.00	27,558
1983	1,107,044.43	855,967	842,986	264,058	12.39	21,312
1984	1,572,672.77	1,200,107	1,181,908	390,765	12.81	30,505
1985	2,011,905.13	1,514,361	1,491,396	520,509	13.22	39,373
1986	2,519,948.43	1,859,470	1,831,272	688,677	13.94	49,403
1987	3,338,790.66	2,426,633	2,389,834	948,957	14.38	65,991

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1988	4,438,565.73	3,174,462	3,126,322	1,312,244	14.83	88,486
1989	4,204,630.23	2,956,696	2,911,858	1,292,772	15.30	84,495
1990	4,622,072.52	3,193,390	3,144,963	1,477,110	15.77	93,666
1991	3,388,060.47	2,297,783	2,262,938	1,125,123	16.25	69,238
1992	4,191,150.20	2,787,115	2,744,849	1,446,301	16.75	86,346
1993	4,433,083.49	2,887,711	2,843,919	1,589,164	17.26	92,072
1994	4,514,330.79	2,877,886	2,834,243	1,680,087	17.77	94,546
1995	5,184,956.98	3,231,265	3,182,264	2,002,693	18.29	109,497
1996	5,060,243.89	3,078,652	3,031,965	2,028,279	18.83	107,715
1997	6,132,858.49	3,638,012	3,582,842	2,550,016	19.37	131,648
1998	5,567,920.47	3,216,588	3,167,809	2,400,111	19.92	120,488
1999	4,033,494.97	2,266,017	2,231,653	1,801,842	20.48	87,981
2000	3,230,828.86	1,770,171	1,743,327	1,487,502	20.83	71,412
2001	5,921,692.41	3,145,011	3,097,318	2,824,375	21.41	131,918
2002	4,945,913.35	2,541,210	2,502,673	2,443,240	22.00	111,056
2003	5,310,703.27	2,635,171	2,595,209	2,715,494	22.59	120,208
2004	11,395,425.16	5,448,153	5,365,533	6,029,892	23.20	259,909
2005	7,379,236.51	3,406,993	3,355,327	4,023,910	23.61	170,432
2006	4,327,188.73	1,916,079	1,887,022	2,440,167	24.23	100,709
2007	5,943,536.18	2,516,493	2,478,331	3,465,205	24.85	139,445
2008	6,371,077.39	2,608,956	2,569,392	3,801,686	25.24	150,621
2009	6,369,356.75	2,480,228	2,442,616	3,926,741	25.87	151,787
2010	4,229,479.73	1,566,599	1,542,842	2,686,638	26.34	101,998
2011	7,335,484.57	2,563,018	2,524,150	4,811,334	27.00	178,198
2012	9,231,103.20	3,040,725	2,994,613	6,236,490	27.48	226,947
2013	9,123,380.77	2,817,300	2,774,576	6,348,805	27.98	226,905
2014	9,675,205.84	2,781,622	2,739,439	6,935,767	28.50	243,360
2015	14,042,601.81	3,729,715	3,673,155	10,369,447	29.03	357,198
2016	15,588,014.78	3,791,005	3,733,515	11,854,500	29.56	401,032
2017	17,129,013.06	3,785,512	3,728,105	13,400,908	29.96	447,293
2018	19,390,522.37	3,823,811	3,765,824	15,624,699	30.52	511,950
2019	23,540,142.87	4,086,569	4,024,597	19,515,546	30.95	630,551
2020	18,169,135.80	2,718,103	2,676,884	15,492,252	31.26	495,593
2021	32,240,949.33	4,017,222	3,956,302	28,284,648	31.60	895,084
2022	29,078,461.42	2,878,768	2,835,112	26,243,349	31.84	824,226
2023	25,345,527.31	1,850,223	1,822,165	23,523,363	31.75	740,893
2024	16,407,054.15	748,162	736,816	15,670,238	31.39	499,211
2025	19,198,917.00	318,702	313,869	18,885,048	29.62	637,578
	423,113,422.80	137,118,101	135,042,798	288,070,625		10,802,832

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

1929	393.08	393	393			
1930	412.70	413	413			
1934	20.28	20	20			
1940	55.25	55	55			
1941	35.71	36	36			
1945	295.40	290	286	10	0.85	10
1946	129.32	126	124	5	1.12	4
1947	4.26	4	4			
1948	225.53	217	214	12	1.65	7
1950	66.68	63	62	5	2.20	2
1951	45.62	43	42	3	2.48	1
1952	75.13	71	70	5	2.77	2
1953	455.66	425	419	37	3.05	12
1954	1,300.00	1,204	1,187	113	3.34	34
1955	926.71	852	840	87	3.63	24
1957	3,176.75	2,880	2,839	338	4.21	80
1958	1,183.16	1,065	1,050	133	4.50	30
1959	208.57	186	183	25	4.79	5
1960	21,168.19	18,774	18,505	2,663	5.09	523
1961	7,856.86	6,917	6,818	1,039	5.38	193
1962	17,208.34	15,040	14,825	2,384	5.67	420
1963	18,776.69	16,286	16,053	2,724	5.97	456
1964	15,829.89	13,621	13,426	2,404	6.28	383
1965	13,781.27	11,763	11,595	2,187	6.59	332
1966	28,195.75	23,872	23,530	4,665	6.90	676
1967	32,358.58	27,167	26,778	5,580	7.22	773
1968	28,452.87	23,679	23,340	5,113	7.55	677
1969	31,350.23	25,854	25,484	5,866	7.89	743
1970	50,291.04	41,082	40,494	9,797	8.24	1,189
1971	74,021.56	59,892	59,035	14,987	8.59	1,745
1972	43,241.02	34,631	34,135	9,106	8.96	1,016
1973	91,526.88	72,530	71,492	20,035	9.34	2,145
1974	136,645.99	107,100	105,567	31,079	9.73	3,194
1975	96,980.27	75,149	74,074	22,907	10.13	2,261
1976	49,459.99	37,865	37,323	12,137	10.55	1,150
1977	65,537.14	49,560	48,851	16,686	10.97	1,521
1978	59,148.61	44,151	43,519	15,629	11.41	1,370
1979	145,144.35	106,890	105,360	39,784	11.86	3,354
1980	339,140.31	246,216	242,693	96,448	12.33	7,822
1981	331,539.03	237,160	233,766	97,773	12.81	7,633
1982	278,665.57	218,139	215,018	63,648	12.00	5,304

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1983	399,124.38	308,603	304,187	94,937	12.39	7,662
1984	512,283.88	390,924	385,330	126,954	12.81	9,911
1985	580,334.94	436,818	430,567	149,768	13.22	11,329
1986	748,903.47	552,616	544,708	204,195	13.94	14,648
1987	720,678.45	523,789	516,294	204,385	14.38	14,213
1988	1,202,624.51	860,117	847,809	354,815	14.83	23,925
1989	1,268,651.98	892,116	879,350	389,302	15.30	25,445
1990	1,108,641.00	765,960	754,999	353,642	15.77	22,425
1991	1,706,381.35	1,157,268	1,140,708	565,673	16.25	34,811
1992	1,244,947.91	827,890	816,043	428,905	16.75	25,606
1993	2,197,512.30	1,431,460	1,410,976	786,536	17.26	45,570
1994	2,513,607.85	1,602,425	1,579,495	934,113	17.77	52,567
1995	2,415,803.60	1,505,529	1,483,985	931,818	18.29	50,947
1996	2,459,155.61	1,496,150	1,474,741	984,415	18.83	52,279
1997	2,784,901.64	1,652,004	1,628,364	1,156,537	19.37	59,708
1998	2,474,376.24	1,429,447	1,408,992	1,065,384	19.92	53,483
1999	2,183,978.93	1,226,959	1,209,402	974,577	20.48	47,587
2000	2,266,171.35	1,241,635	1,223,868	1,042,304	20.83	50,039
2001	1,832,142.67	973,051	959,127	873,016	21.41	40,776
2002	2,328,262.04	1,196,261	1,179,143	1,149,119	22.00	52,233
2003	2,670,887.96	1,325,295	1,306,331	1,364,557	22.59	60,405
2004	2,231,553.64	1,066,906	1,051,639	1,179,915	23.20	50,858
2005	2,332,760.29	1,077,035	1,061,623	1,271,137	23.61	53,839
2006	2,289,114.27	1,013,620	999,116	1,289,999	24.23	53,240
2007	2,501,935.40	1,059,319	1,044,161	1,457,775	24.85	58,663
2008	3,645,330.98	1,492,763	1,471,402	2,173,929	25.24	86,130
2009	3,068,037.01	1,194,694	1,177,598	1,890,439	25.87	73,075
2010	3,334,054.32	1,234,934	1,217,263	2,116,792	26.34	80,364
2011	5,940,547.48	2,075,627	2,045,926	3,894,622	27.00	144,245
2012	5,371,797.31	1,769,470	1,744,150	3,627,648	27.48	132,010
2013	6,994,260.87	2,159,828	2,128,922	4,865,339	27.98	173,886
2014	6,801,704.01	1,955,490	1,927,508	4,874,196	28.50	171,024
2015	6,454,125.95	1,714,216	1,689,686	4,764,440	29.03	164,121
2016	4,833,092.94	1,175,408	1,158,588	3,674,505	29.56	124,307
2017	5,158,189.00	1,139,960	1,123,648	4,034,541	29.96	134,664
2018	1,323,058.32	260,907	257,174	1,065,885	30.52	34,924
2019	5,740,114.57	996,484	982,225	4,757,890	30.95	153,728
2020	4,758,612.39	711,888	701,701	4,056,911	31.26	129,780
2021	8,696,119.03	1,083,536	1,068,031	7,628,088	31.60	241,395
2022	6,438,972.99	637,458	628,336	5,810,637	31.84	182,495

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	6,613,803.29	482,808	475,899	6,137,904	31.75	193,320
2024	13,487,157.51	615,014	606,213	12,880,944	31.39	410,352
2025	6,723,662.12	111,613	110,016	6,613,646	29.62	223,283
	152,342,705.99	48,346,976	47,655,163	104,687,543		3,870,363
	1,684,480,734.60	484,137,914	460,225,389	1,224,255,345		44,479,781

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5   2.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1929	54.93	55	55			
1930	68.92	69	69			
1931	135.58	136	136			
1932	144.99	145	145			
1933	39.72	40	40			
1934	261.78	262	262			
1935	618.93	619	619			
1936	1,035.81	1,036	1,036			
1937	1,823.58	1,824	1,824			
1938	1,847.19	1,847	1,847			
1939	2,407.63	2,408	2,408			
1940	2,769.15	2,769	2,769			
1941	3,972.53	3,973	3,973			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,187.04	1,187	1,187			
1945	1,401.16	1,401	1,401			
1946	2,671.69	2,672	2,672			
1947	2,949.57	2,950	2,950			
1948	2,240.76	2,241	2,241			
1949	4,716.53	4,717	4,717			
1950	4,328.97	4,329	4,329			
1951	5,119.55	5,120	5,120			
1952	7,227.53	7,228	7,228			
1953	5,643.52	5,644	5,644			
1954	2,064.71	2,065	2,065			
1955	3,721.22	3,721	3,721			
1956	4,101.54	4,102	4,102			
1957	3,284.12	3,284	3,284			
1958	4,845.09	4,845	4,845			
1959	4,888.83	4,863	4,889			
1960	5,755.01	5,688	5,755			
1961	7,242.33	7,108	7,242			
1962	8,728.09	8,503	8,728			
1963	8,961.79	8,663	8,962			
1964	10,735.77	10,297	10,736			
1965	10,194.55	9,699	10,195			
1966	9,922.71	9,363	9,923			
1967	25,856.68	24,197	25,857			
1968	57,230.94	53,098	57,231			
1969	55,594.39	51,131	55,594			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1970	48,552.65	44,264	48,553			
1971	20,784.63	18,781	20,785			
1972	20,162.18	18,056	20,162			
1973	40,590.67	36,024	40,536	54	4.05	13
1974	44,803.80	39,390	44,324	480	4.35	110
1975	37,239.10	32,439	36,502	737	4.64	159
1976	25,050.02	21,606	24,312	738	4.95	149
1977	33,195.05	28,354	31,906	1,289	5.25	246
1978	82,642.34	69,856	78,606	4,036	5.57	725
1979	100,569.81	84,116	94,652	5,918	5.89	1,005
1980	425,619.49	351,962	396,049	29,571	6.23	4,747
1981	248,368.43	203,041	228,474	19,895	6.57	3,028
1982	153,231.64	133,204	149,889	3,343	6.50	514
1983	17,034.57	14,682	16,521	514	6.77	76
1984	86,684.41	74,020	83,292	3,393	7.06	481
1985	301,208.91	254,582	286,471	14,738	7.37	2,000
1986	192,231.72	159,956	179,992	12,240	7.92	1,545
1987	301,684.58	248,105	279,182	22,502	8.26	2,724
1988	282,056.47	229,030	257,718	24,338	8.62	2,823
1989	367,994.48	294,800	331,726	36,268	9.00	4,030
1990	720,749.46	569,104	640,390	80,360	9.39	8,558
1991	774,395.09	602,092	677,510	96,885	9.80	9,886
1992	743,869.79	568,912	640,174	103,696	10.23	10,136
1993	621,759.88	467,190	525,710	96,050	10.67	9,002
1994	862,793.62	636,310	716,014	146,780	11.12	13,200
1995	1,071,678.74	774,824	871,878	199,801	11.59	17,239
1996	761,905.61	539,277	606,826	155,079	12.07	12,848
1997	980,451.53	678,571	763,568	216,883	12.57	17,254
1998	897,676.23	606,650	682,639	215,038	13.07	16,453
1999	1,166,438.55	768,566	864,836	301,603	13.59	22,193
2000	1,223,499.58	784,753	883,051	340,449	14.12	24,111
2001	1,608,129.51	1,006,046	1,132,063	476,067	14.51	32,810
2002	1,350,103.03	819,243	921,861	428,242	15.07	28,417
2003	1,082,817.26	636,047	715,718	367,099	15.63	23,487
2004	1,020,555.55	579,063	651,596	368,960	16.20	22,775
2005	1,143,770.43	627,701	706,326	437,444	16.65	26,273
2006	6,319,800.69	3,333,063	3,750,560	2,569,241	17.25	148,942
2007	722,561.60	365,255	411,007	311,555	17.85	17,454
2008	2,624,223.56	1,285,870	1,446,937	1,177,286	18.21	64,651
2009	1,078,831.55	503,814	566,921	511,910	18.83	27,186
2010	812,685.18	361,482	406,761	405,924	19.34	20,989

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2011	1,586,020.71	669,301	753,137	832,884	19.86	41,938
2012	1,307,599.21	518,986	583,994	723,605	20.51	35,281
2013	2,116,427.49	788,369	887,120	1,229,308	21.06	58,372
2014	2,721,449.77	945,160	1,063,550	1,657,900	21.61	76,719
2015	1,823,437.84	585,871	659,257	1,164,181	22.18	52,488
2016	2,661,836.01	786,306	884,798	1,777,038	22.66	78,422
2017	3,000,921.21	806,047	907,012	2,093,909	23.15	90,450
2018	6,513,499.43	1,568,451	1,764,914	4,748,585	23.65	200,786
2019	2,182,007.19	462,367	520,283	1,661,724	24.17	68,752
2020	2,344,702.48	428,143	481,772	1,862,931	24.62	75,667
2021	2,638,684.59	402,663	453,100	2,185,584	25.00	87,423
2022	5,361,280.40	650,859	732,385	4,628,895	25.32	182,816
2023	3,764,873.09	336,956	379,163	3,385,710	25.43	133,138
2024	4,647,227.51	260,245	292,843	4,354,384	25.31	172,042
2025	6,612,783.47	134,901	151,799	6,460,985	23.95	269,770
	79,978,938.37	28,480,016	32,024,909	47,954,030		2,222,303
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1955	1,580.33	1,580	1,580			
1956	4,300.53	4,301	4,301			
1957	1,540.55	1,541	1,541			
1958	6,960.79	6,961	6,961			
1959	3,293.84	3,276	3,294			
1960	9,934.81	9,819	9,935			
1961	30,774.25	30,202	30,774			
1962	53,446.21	52,066	53,446			
1963	61,997.05	59,931	61,997			
1964	135,933.60	130,383	135,934			
1965	249,744.91	237,605	249,745			
1966	366,936.66	346,245	366,937			
1967	287,501.54	269,053	287,502			
1968	336,891.85	312,562	336,892			
1969	504,487.83	463,988	504,488			
1970	430,853.59	392,796	430,854			
1971	278,816.49	251,941	278,816			
1972	275,265.69	246,517	275,266			
1973	121,606.65	107,926	121,607			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

PNG
SURVIVOR CURVE.. IOWA 36-R2
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1974	37,635.38	33,088	37,635			
1975	61,849.99	53,878	61,349	501	4.64	108
1976	26,707.52	23,035	26,229	478	4.95	97
1977	44,209.87	37,763	42,999	1,210	5.25	230
1978	38,890.94	32,874	37,433	1,458	5.57	262
1979	119,508.80	99,956	113,817	5,692	5.89	966
1980	904,600.55	748,050	851,779	52,821	6.23	8,478
1981	1,294,047.99	1,057,884	1,204,577	89,471	6.57	13,618
1982	83,479.05	72,568	82,631	848	6.50	130
1983	49,156.18	42,368	48,243	913	6.77	135
1984	246,629.04	210,597	239,800	6,829	7.06	967
1985	486,526.28	411,212	468,233	18,293	7.37	2,482
1986	593,793.28	494,095	562,609	31,184	7.92	3,937
1987	529,897.58	435,788	496,217	33,681	8.26	4,078
1988	646,599.81	525,039	597,844	48,756	8.62	5,656
1989	606,522.44	485,885	553,261	53,262	9.00	5,918
1990	605,801.28	478,341	544,671	61,131	9.39	6,510
1991	715,652.75	556,420	633,577	82,076	9.80	8,375
1992	1,088,478.20	832,468	947,903	140,575	10.23	13,741
1993	1,290,370.30	969,584	1,104,032	186,338	10.67	17,464
1994	2,316,786.26	1,708,630	1,945,559	371,227	11.12	33,384
1995	377,540.62	272,962	310,813	66,728	11.59	5,757
1996	1,159,891.15	820,971	934,812	225,079	12.07	18,648
1997	1,086,479.34	751,952	856,222	230,257	12.57	18,318
1998	1,502,029.80	1,015,072	1,155,828	346,202	13.07	26,488
1999	749,011.47	493,524	561,959	187,052	13.59	13,764
2000	802,171.59	514,513	585,858	216,313	14.12	15,320
2001	943,108.07	590,008	671,822	271,286	14.51	18,696
2002	961,435.81	583,399	664,297	297,139	15.07	19,717
2003	588,753.77	345,834	393,789	194,964	15.63	12,474
2004	1,792,950.01	1,017,320	1,158,388	634,562	16.20	39,170
2005	1,230,423.70	675,257	768,892	461,531	16.65	27,720
2006	1,280,976.35	675,587	769,268	511,708	17.25	29,664
2007	960,657.73	485,612	552,950	407,708	17.85	22,841
2008	519,264.56	254,440	289,722	229,542	18.21	12,605
2009	739,859.39	345,514	393,425	346,434	18.83	18,398
2010	389,053.63	173,051	197,047	192,006	19.34	9,928
2011	1,189,954.49	502,161	571,794	618,161	19.86	31,126
2012	521,444.49	206,961	235,659	285,785	20.51	13,934
2013	659,649.16	245,719	279,792	379,857	21.06	18,037
2014	1,009,264.64	350,518	399,123	610,142	21.61	28,234

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2015	1,067,261.53	342,911	390,461	676,800	22.18	30,514
2016	947,810.78	279,983	318,807	629,004	22.66	27,758
2017	918,036.62	246,585	280,778	637,259	23.15	27,527
2018	3,360,974.95	809,323	921,549	2,439,426	23.65	103,147
2019	675,769.87	143,196	163,052	512,717	24.17	21,213
2020	1,807,301.53	330,013	375,775	1,431,527	24.62	58,145
2021	1,190,949.39	181,739	206,940	984,009	25.00	39,360
2022	3,558,926.48	432,054	491,965	3,066,961	25.32	121,128
2023	2,710,972.60	242,632	276,277	2,434,696	25.43	95,741
2024	2,558,100.86	143,254	163,118	2,394,982	25.31	94,626
2025	5,207,716.98	106,237	120,968	5,086,749	23.95	212,390
	57,416,752.02	25,816,518	29,223,416	28,193,336		1,358,924
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1966	16,556.84	15,623	13,643	2,913	2.03	1,435
1967	23,712.61	22,191	19,379	4,333	2.31	1,876
1968	41,343.79	38,358	33,498	7,846	2.60	3,018
1969	27,869.04	25,632	22,384	5,485	2.89	1,898
1970	26,296.73	23,974	20,936	5,361	3.18	1,686
1971	65,302.00	59,008	51,531	13,771	3.47	3,969
1972	90,224.32	80,801	70,562	19,662	3.76	5,229
1973	48,674.77	43,199	37,725	10,950	4.05	2,704
1974	51,686.57	45,441	39,683	12,004	4.35	2,760
1975	33,514.45	29,195	25,496	8,019	4.64	1,728
1976	13,638.29	11,763	10,272	3,366	4.95	680
1977	8,024.64	6,854	5,986	2,039	5.25	388
1978	20,233.89	17,103	14,936	5,298	5.57	951
1979	82,217.01	68,765	60,052	22,165	5.89	3,763
1980	35,257.75	29,156	25,462	9,796	6.23	1,572
1981	74,655.56	61,031	53,298	21,358	6.57	3,251
1982	65,297.22	56,763	49,570	15,727	6.50	2,420
1983	51,113.58	44,055	38,473	12,641	6.77	1,867
1984	67,115.22	57,310	50,048	17,067	7.06	2,417
1985	88,458.81	74,765	65,291	23,167	7.37	3,143
1986	61,903.59	51,510	44,983	16,921	7.92	2,136
1987	10,880.03	8,948	7,814	3,066	8.26	371
1988	24,115.88	19,582	17,101	7,015	8.62	814

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

1989	152,844.75	122,444	106,929	45,916	9.00	5,102
1990	178,467.28	140,918	123,062	55,405	9.39	5,900
1991	153,366.57	119,243	104,133	49,233	9.80	5,024
1992	73,625.00	56,308	49,173	24,452	10.23	2,390
1993	63,391.72	47,633	41,597	21,794	10.67	2,043
1995	23,870.99	17,259	15,072	8,799	11.59	759
1996	16,217.76	11,479	10,024	6,193	12.07	513
2000	4,157.02	2,666	2,328	1,829	14.12	130
2001	3,650.45	2,284	1,995	1,656	14.51	114
2002	14,474.51	8,783	7,670	6,804	15.07	451
2003	101,296.17	59,501	51,961	49,335	15.63	3,156
2004	44,912.16	25,483	22,254	22,658	16.20	1,399
2006	128,924.74	67,995	59,379	69,546	17.25	4,032
2008	82,533.52	40,441	35,317	47,217	18.21	2,593
2011	31,395.48	13,249	11,570	19,825	19.86	998
2012	741,450.15	294,282	256,993	484,457	20.51	23,621
2013	1,254,670.45	467,365	408,144	846,526	21.06	40,196
2014	612,660.37	212,777	185,815	426,845	21.61	19,752
2015	881,785.59	283,318	247,418	634,368	22.18	28,601
2016	425,095.44	125,573	109,661	315,434	22.66	13,920
2017	803,126.17	215,720	188,386	614,741	23.15	26,555
2018	973,306.51	234,372	204,674	768,632	23.65	32,500
2019	876,093.76	185,644	162,121	713,973	24.17	29,540
2020	835,716.50	152,602	133,265	702,451	24.62	28,532
2021	961,735.97	146,761	128,165	833,571	25.00	33,343
2022	1,206,631.42	146,485	127,924	1,078,708	25.32	42,603
2023	1,449,796.15	129,757	113,315	1,336,481	25.43	52,555
2024	900,867.78	50,449	44,056	856,811	25.31	33,853
2025	779,913.33	15,910	13,894	766,019	23.95	31,984
	14,804,070.30	4,287,728	3,744,419	11,059,651		522,235
	152,199,760.69	58,584,262	64,992,744	87,207,017		4,103,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3   2.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,621,381.98	2,124,892	1,183,584	1,437,798	3.62	397,182
2012	2,608,923.22	1,958,258	1,090,767	1,518,156	4.49	338,119
2013	1,298,830.51	927,105	516,406	782,425	5.01	156,173
2014	85,274.96	57,373	31,957	53,318	5.59	9,538
2015	1,101,904.94	691,886	385,387	716,518	6.22	115,196
2016	696,097.15	402,066	223,954	472,143	6.95	67,934
2017	1,098,229.00	575,911	320,788	777,441	7.71	100,835
2018	1,123,894.11	525,083	292,476	831,418	8.55	97,242
2019	2,500,726.73	1,019,296	567,757	1,932,970	9.45	204,547
2020	2,700,294.24	934,302	520,414	2,179,880	10.40	209,604
2021	2,390,681.37	677,758	377,517	2,013,164	11.37	177,059
2022	1,549,777.67	342,191	190,603	1,359,174	12.35	110,055
2023	1,782,623.74	281,298	156,685	1,625,938	13.35	121,793
2024	1,288,296.26	121,873	67,884	1,220,412	14.35	85,046
2025	387,546.05	12,246	6,821	380,725	15.35	24,803
	23,234,481.93	10,651,538	5,933,001	17,301,481		2,215,126
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	32,312.09	31,213	31,838	474	0.92	474
2000	85,693.63	82,223	83,869	1,825	1.07	1,706
2001	490,180.03	465,965	475,292	14,888	1.26	11,816
2002	1,492,633.20	1,402,030	1,430,094	62,540	1.50	41,693
2003	628,620.53	584,617	596,319	32,302	1.67	19,343
2004	2,471,729.47	2,269,048	2,314,466	157,263	1.90	82,770
2005	1,040,735.70	942,074	960,931	79,805	2.12	37,644
2006	1,110,430.16	987,617	1,007,386	103,045	2.39	43,115
2007	1,298,046.31	1,132,416	1,155,083	142,963	2.67	53,544
2008	423,996.07	363,577	370,855	53,142	2.91	18,262
2009	46,783.61	39,060	39,842	6,942	3.26	2,129
2010	221,968.21	179,927	183,528	38,440	3.62	10,619
2011	176,842.91	138,468	141,240	35,603	4.02	8,856
2012	96,274.94	72,264	73,710	22,564	4.49	5,025
2013	68,490.16	48,888	49,867	18,624	5.01	3,717
2014	166,697.23	112,154	114,399	52,298	5.59	9,356
2016	193,253.15	111,623	113,857	79,396	6.95	11,424
2017	979,813.87	513,814	524,099	455,715	7.71	59,107
2018	334,938.54	156,483	159,615	175,323	8.55	20,506

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2019	40,596.18	16,547	16,878	23,718	9.45	2,510
2020	312,422.28	108,098	110,262	202,161	10.40	19,439
2021	547,336.89	155,170	158,276	389,061	11.37	34,218
2022	892,784.28	197,127	201,073	691,711	12.35	56,009
2023	1,677,936.87	264,778	270,078	1,407,859	13.35	105,458
2024	1,555,326.46	147,134	150,079	1,405,247	14.35	97,927
2025	598,190.74	18,903	19,281	578,909	15.35	37,714
	16,984,033.51	10,541,218	10,752,216	6,231,818		794,381
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	330,940	336,896	59,487	3.26	18,248
2020	5,164.22	1,787	1,819	3,345	10.40	322
2021	5,127.99	1,454	1,480	3,648	11.37	321
	421,045.24	348,551	354,565	66,480		18,891
	40,639,560.68	21,541,307	17,039,782	23,599,779		3,028,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8   7.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	101,732.53	82,313	92,399	9,334	8.59	1,087
1972	93,455.11	74,847	84,018	9,437	8.96	1,053
1973	127,135.54	100,747	113,092	14,044	9.34	1,504
1974	135,075.88	105,870	118,842	16,233	9.73	1,668
1975	92,936.59	72,016	80,840	12,096	10.13	1,194
1976	48,364.14	37,026	41,563	6,801	10.55	645
1977	83,542.25	63,176	70,917	12,625	10.97	1,151
1978	97,632.01	72,876	81,806	15,826	11.41	1,387
1979	306,516.75	225,731	253,390	53,127	11.86	4,480
1980	578,785.99	420,199	471,687	107,099	12.33	8,686
1981	653,208.51	467,260	524,514	128,694	12.81	10,046
1982	524,387.93	410,491	460,789	63,599	12.00	5,300
1983	544,482.64	420,994	472,579	71,903	12.39	5,803
1984	476,450.45	363,579	408,129	68,321	12.81	5,333
1985	668,713.44	503,341	565,016	103,697	13.22	7,844
1986	684,038.52	504,752	566,600	117,438	13.94	8,425
1987	765,418.74	556,306	624,471	140,948	14.38	9,802
1988	985,892.19	705,110	791,508	194,384	14.83	13,107
1989	1,070,134.50	752,519	844,727	225,408	15.30	14,733
1990	1,334,644.62	922,106	1,035,093	299,551	15.77	18,995
1991	1,328,153.09	900,753	1,011,124	317,029	16.25	19,509
1992	1,244,966.55	827,903	929,347	315,619	16.75	18,843
1993	967,023.30	629,919	707,104	259,919	17.26	15,059
1994	1,371,891.22	874,581	981,745	390,146	17.77	21,955
1995	1,516,299.40	944,958	1,060,745	455,554	18.29	24,907
1996	1,411,075.57	858,498	963,691	447,384	18.83	23,759
1997	1,661,272.15	985,467	1,106,218	555,054	19.37	28,655
1998	1,836,056.22	1,060,690	1,190,658	645,398	19.92	32,399
1999	1,801,930.71	1,012,325	1,136,367	665,564	20.48	32,498
2000	1,835,296.69	1,005,559	1,128,772	706,525	20.83	33,919
2001	1,780,558.22	945,654	1,061,527	719,032	21.41	33,584
2002	1,029,425.71	528,919	593,728	435,697	22.00	19,804
2003	1,431,100.42	710,112	797,123	633,977	22.59	28,064
2004	1,123,563.48	537,176	602,997	520,566	23.20	22,438
2005	1,297,983.39	599,279	672,710	625,274	23.61	26,483
2006	1,361,922.07	603,059	676,953	684,969	24.23	28,269
2007	7,191,674.98	3,044,955	3,418,059	3,773,616	24.85	151,856
2008	3,024,995.30	1,238,736	1,390,521	1,634,475	25.24	64,757
2009	2,217,742.35	863,589	969,406	1,248,336	25.87	48,254
2011	1,800,694.03	629,162	706,254	1,094,440	27.00	40,535
2012	2,221,300.70	731,696	821,352	1,399,949	27.48	50,944

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,737,348.87	845,293	948,868	1,788,481	27.98	63,920
2014	2,031,120.21	583,947	655,499	1,375,621	28.50	48,267
2015	2,708,188.69	719,295	807,432	1,900,757	29.03	65,476
2016	2,890,225.25	702,903	789,031	2,101,194	29.56	71,082
2017	2,912,602.40	643,685	722,557	2,190,046	29.96	73,099
2018	3,947,225.70	778,393	873,771	3,073,455	30.52	100,703
2019	2,989,579.81	518,991	582,584	2,406,996	30.95	77,770
2020	1,914,224.80	286,368	321,457	1,592,768	31.26	50,952
2021	4,728,885.38	589,219	661,417	4,067,468	31.60	128,717
2022	5,660,278.54	560,368	629,031	5,031,248	31.84	158,017
2023	9,101,328.88	664,397	745,807	8,355,522	31.75	263,166
2024	5,586,664.09	254,752	285,967	5,300,697	31.39	168,866
2025	4,062,914.48	67,444	75,708	3,987,206	29.62	134,612
	100,098,060.98	33,609,304	37,727,512	62,370,549		2,293,381
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1977	203.20	154	182	21	10.97	2
1978	411.20	307	363	48	11.41	4
1979	958.15	706	836	122	11.86	10
1980	1,782.81	1,294	1,532	251	12.33	20
1981	1,056.40	756	895	161	12.81	13
1982	13,798.46	10,801	12,788	1,010	12.00	84
1983	212.09	164	194	18	12.39	1
1984	8,513.78	6,497	7,693	821	12.81	64
1985	147.05	111	131	16	13.22	1
1986	1,429.93	1,055	1,249	181	13.94	13
1987	1,752.16	1,273	1,507	245	14.38	17
2000	4,313.02	2,363	2,798	1,515	20.83	73
2001	1,685.98	895	1,060	626	21.41	29
2006	1,114.00	493	584	530	24.23	22
2007	1,136,336.86	481,125	569,657	566,680	24.85	22,804
2008	939,364.72	384,670	455,453	483,912	25.24	19,172
2009	650,372.98	253,255	299,856	350,517	25.87	13,549
2010	631,510.63	233,912	276,954	354,557	26.34	13,461
2011	777,699.22	271,728	321,729	455,971	27.00	16,888
2012	846,480.92	278,831	330,139	516,342	27.48	18,790
2013	631,712.75	195,073	230,968	400,744	27.98	14,323

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2014	470,931.14	135,393	160,307	310,625	28.50	10,899
2015	391,695.93	104,034	123,177	268,519	29.03	9,250
2016	523,048.03	127,205	150,612	372,436	29.56	12,599
2017	1,022,735.99	226,025	267,616	755,120	29.96	25,204
2018	663,270.02	130,797	154,865	508,405	30.52	16,658
2019	1,194,682.00	207,397	245,560	949,122	30.95	30,666
2020	703,472.09	105,239	124,604	578,868	31.26	18,518
2021	910,882.36	113,496	134,380	776,502	31.60	24,573
2022	2,566,572.37	254,091	300,846	2,265,726	31.84	71,160
2023	4,016,474.39	293,203	347,155	3,669,319	31.75	115,569
2024	2,208,127.70	100,691	119,219	2,088,909	31.39	66,547
2025	654,919.93	10,872	12,873	642,047	29.62	21,676
	20,977,668.26	3,933,906	4,657,782	16,319,886		542,659
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	20,513.54	16,598	13,250	7,264	8.59	846
1972	10,455.25	8,374	6,685	3,771	8.96	421
1973	80,178.92	63,537	50,719	29,459	9.34	3,154
1974	19,775.07	15,499	12,372	7,403	9.73	761
1975	7,664.96	5,940	4,742	2,923	10.13	289
1976	1,436.84	1,100	878	559	10.55	53
1977	8.42	6	5	4	10.97	
1978	952.25	711	568	385	11.41	34
1979	10,350.87	7,623	6,085	4,266	11.86	360
1980	35,806.28	25,995	20,751	15,055	12.33	1,221
1981	32,976.06	23,589	18,830	14,146	12.81	1,104
1982	30,298.97	23,718	18,933	11,366	12.00	947
1983	31,176.75	24,106	19,243	11,934	12.39	963
1984	53,622.36	40,919	32,664	20,958	12.81	1,636
1985	58,717.94	44,197	35,281	23,437	13.22	1,773
1986	74,450.88	54,937	43,854	30,597	13.94	2,195
1987	57,001.64	41,429	33,071	23,930	14.38	1,664
1988	79,399.51	56,787	45,331	34,068	14.83	2,297
1989	83,514.40	58,727	46,880	36,635	15.30	2,394
1990	86,051.49	59,453	47,459	38,592	15.77	2,447
1991	70,069.58	47,521	37,934	32,135	16.25	1,978
1992	76,473.21	50,855	40,596	35,877	16.75	2,142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1993	102,807.08	66,969	53,459	49,348	17.26	2,859
1994	111,230.16	70,909	56,604	54,626	17.77	3,074
1995	206,710.67	128,822	102,834	103,876	18.29	5,679
1996	304,270.86	185,118	147,774	156,497	18.83	8,311
1997	540,842.00	320,827	256,105	284,737	19.37	14,700
1998	384,281.86	222,000	177,215	207,067	19.92	10,395
1999	387,269.82	217,568	173,677	213,593	20.48	10,429
2000	325,954.48	178,590	142,562	183,392	20.83	8,804
2001	280,806.68	149,136	119,050	161,756	21.41	7,555
2002	344,298.06	176,900	141,213	203,085	22.00	9,231
2003	400,218.79	198,589	158,527	241,692	22.59	10,699
2004	370,896.43	177,326	141,553	229,343	23.20	9,885
2005	412,757.13	190,570	152,126	260,631	23.61	11,039
2006	677,859.46	300,156	239,605	438,255	24.23	18,087
2007	479,038.21	202,825	161,908	317,130	24.85	12,762
2008	841,575.58	344,625	275,103	566,473	25.24	22,443
2009	330,126.13	128,551	102,618	227,508	25.87	8,794
2010	399,134.86	147,840	118,016	281,119	26.34	10,673
2011	792,876.19	277,031	221,145	571,732	27.00	21,175
2012	632,492.13	208,343	166,313	466,179	27.48	16,964
2013	755,842.89	233,404	186,319	569,524	27.98	20,355
2014	1,063,981.95	305,895	244,186	819,796	28.50	28,765
2015	2,023,580.62	537,463	429,039	1,594,542	29.03	54,927
2016	655,151.02	159,333	127,190	527,961	29.56	17,861
2017	711,155.40	157,165	125,460	585,696	29.96	19,549
2018	1,269,033.32	250,253	199,769	1,069,265	30.52	35,035
2019	557,792.31	96,833	77,299	480,494	30.95	15,525
2020	18,843.96	2,819	2,250	16,594	31.26	531
2021	1,153,934.02	143,780	114,775	1,039,159	31.60	32,885
2022	761,105.97	75,349	60,149	700,957	31.84	22,015
2023	669,224.97	48,853	38,998	630,227	31.75	19,850
2024	1,072,817.12	48,920	39,051	1,033,766	31.39	32,933
2025	877,448.17	14,566	11,628	865,821	29.62	29,231
	20,836,253.49	6,638,949	5,299,652	15,536,602		581,699
	141,911,982.73	44,182,159	47,684,946	94,227,037		3,417,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	14	64	0.59	64
1957	117.06	106	19	98	4.21	23
1962	2,151.47	1,880	340	1,812	5.67	320
1964	17,920.86	15,420	2,785	15,135	6.28	2,410
1965	20,920.63	17,857	3,226	17,695	6.59	2,685
1966	29,758.73	25,196	4,551	25,207	6.90	3,653
1967	33,875.31	28,440	5,137	28,738	7.22	3,980
1968	27,894.47	23,214	4,193	23,701	7.55	3,139
1969	29,312.36	24,173	4,367	24,946	7.89	3,162
1970	46,449.79	37,944	6,854	39,596	8.24	4,805
1971	42,432.58	34,333	6,202	36,231	8.59	4,218
1972	30,600.18	24,507	4,427	26,173	8.96	2,921
1973	21,528.93	17,060	3,082	18,447	9.34	1,975
1974	24,295.63	19,042	3,440	20,856	9.73	2,143
1975	33,447.98	25,919	4,682	28,766	10.13	2,840
1976	7,088.04	5,426	980	6,108	10.55	579
1977	17,783.83	13,448	2,429	15,355	10.97	1,400
1978	23,253.21	17,357	3,135	20,118	11.41	1,763
1979	84,123.28	61,952	11,191	72,932	11.86	6,149
1980	175,119.76	127,137	22,966	152,154	12.33	12,340
1981	85,224.43	60,964	11,013	74,212	12.81	5,793
1982	129,428.81	101,317	18,302	111,127	12.00	9,261
1983	63,138.87	48,819	8,819	54,320	12.39	4,384
1984	58,876.10	44,928	8,116	50,760	12.81	3,963
1985	123,384.92	92,872	16,777	106,608	13.22	8,064
1986	140,377.12	103,584	18,712	121,666	13.94	8,728
1987	136,832.49	99,450	17,965	118,868	14.38	8,266
1988	175,491.48	125,512	22,673	152,819	14.83	10,305
1989	213,503.89	150,136	27,121	186,383	15.30	12,182
1990	214,130.92	147,943	26,725	187,406	15.77	11,884
1991	78,271.51	53,084	9,589	68,682	16.25	4,227
1992	96,689.87	64,299	11,615	85,075	16.75	5,079
1993	33,962.96	22,123	3,996	29,967	17.26	1,736
1994	111,740.54	71,235	12,868	98,873	17.77	5,564
1995	158,945.89	99,055	17,893	141,052	18.29	7,712
1996	44,731.50	27,215	4,916	39,815	18.83	2,114
1997	90,392.75	53,621	9,686	80,707	19.37	4,167
1998	55,905.23	32,296	5,834	50,071	19.92	2,514
1999	104,475.10	58,694	10,603	93,873	20.48	4,584
2000	92,875.32	50,886	9,192	83,683	20.83	4,017
2001	170,338.61	90,467	16,342	153,997	21.41	7,193

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	28,164	5,088	49,727	22.00	2,260
2003	133,190.26	66,089	11,938	121,252	22.59	5,368
2004	229,781.29	109,858	19,845	209,936	23.20	9,049
2005	221,319.48	102,183	18,458	202,861	23.61	8,592
2006	179,516.35	79,490	14,359	165,157	24.23	6,816
2008	542,890.68	222,314	40,159	502,732	25.24	19,918
2009	435,453.99	169,566	30,631	404,823	25.87	15,648
2010	540,142.20	200,069	36,141	504,001	26.34	19,134
2012	185,684.69	61,165	11,049	174,636	27.48	6,355
2013	64,891.21	20,038	3,620	61,272	27.98	2,190
2020	80,753.41	12,081	2,182	78,571	31.26	2,513
2022	23,952.58	2,371	428	23,524	31.84	739
2023	58,165.17	4,246	767	57,398	31.75	1,808
2024	30,384.42	1,386	250	30,134	31.39	960
2025	60,929.95	1,011	183	60,747	29.62	2,051
	5,888,740.28	3,199,019	577,875	5,310,865		295,707
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	211.54	201	212			
1952	22,872.17	21,464	22,872			
1953	3,324.65	3,099	3,325			
1954	3,638.77	3,369	3,639			
1956	2,288.98	2,090	2,289			
1957	4,312.96	3,909	4,313			
1958	523.27	471	523			
1959	5,076.98	4,537	5,077			
1960	13,576.34	12,041	13,576			
1961	9,266.15	8,158	9,266			
1962	28,692.16	25,077	28,692			
1963	14,471.10	12,551	14,471			
1964	37,803.93	32,528	37,804			
1965	38,378.73	32,759	38,379			
1966	31,246.60	26,456	31,247			
1967	24,202.13	20,319	24,202			
1968	19,889.94	16,553	19,890			
1969	19,954.10	16,456	19,954			
1970	22,762.73	18,595	22,763			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	16,417	20,290			
1972	17,294.88	13,851	17,295			
1973	11,492.55	9,107	11,493			
1974	24,418.58	19,139	24,419			
1975	16,319.18	12,646	16,319			
1976	25,023.29	19,157	25,023			
1977	43,118.59	32,607	43,119			
1978	25,979.99	19,393	25,980			
1979	50,315.47	37,054	49,968	348	11.86	29
1980	157,640.32	114,447	154,334	3,307	12.33	268
1981	85,258.09	60,988	82,243	3,015	12.81	235
1984	251.00	192	251			
1985	76,948.28	57,919	76,948			
1986	6,297.30	4,647	6,272	26	13.94	2
1987	4,517.67	3,283	4,431	87	14.38	6
1988	436.80	312	421	16	14.83	1
1989	61,414.76	43,187	58,285	3,130	15.30	205
1990	113,229.49	78,230	105,579	7,650	15.77	485
1991	3,009.98	2,041	2,755	255	16.25	16
1992	70,156.42	46,654	62,964	7,192	16.75	429
1993	67,108.70	43,715	58,998	8,111	17.26	470
1994	82,593.19	52,653	71,061	11,533	17.77	649
1995	26,780.69	16,690	22,525	4,256	18.29	233
1996	1,225.32	745	1,005	220	18.83	12
1997	216,693.86	128,543	173,482	43,212	19.37	2,231
1998	256,742.97	148,320	200,173	56,570	19.92	2,840
1999	8,429.94	4,736	6,392	2,038	20.48	100
2000	84,587.64	46,346	62,549	22,039	20.83	1,058
2001	118,361.21	62,862	84,839	33,523	21.41	1,566
2002	169,552.53	87,116	117,572	51,981	22.00	2,363
2003	148,288.73	73,581	99,305	48,984	22.59	2,168
2004	220,104.20	105,232	142,021	78,083	23.20	3,366
2007	122,142.22	51,715	69,795	52,348	24.85	2,107
2009	114,064.35	44,417	59,945	54,119	25.87	2,092
2010	62,519.49	23,157	31,253	31,267	26.34	1,187
2018	45.98	9	12	34	30.52	1
2022	6,986.91	692	934	6,053	31.84	190

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,331	1,796	16,435	31.75	518
2024	57,581.69	2,626	3,544	54,038	31.39	1,722
2025	18,398.87	305	412	17,987	29.62	607
	2,916,346.01	1,746,695	2,298,491	617,855		27,156
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	5,001.66	4,086	5,002			
1971	12,065.77	9,763	12,066			
1972	16,158.21	12,941	16,158			
1973	23,610.65	18,710	23,611			
1974	11,934.41	9,354	11,934			
1975	6,620.80	5,130	6,608	12	10.13	1
1976	3,884.68	2,974	3,831	54	10.55	5
1977	5,230.27	3,955	5,095	136	10.97	12
1978	5,706.05	4,259	5,486	220	11.41	19
1979	25,223.43	18,576	23,929	1,294	11.86	109
1980	21,935.83	15,925	20,514	1,422	12.33	115
1981	13,794.39	9,868	12,712	1,083	12.81	85
1982	18,523.58	14,500	18,524			
1983	29,007.23	22,428	28,896	111	12.39	9
1984	25,172.95	19,209	24,749	424	12.81	33
1985	27,049.72	20,360	26,232	818	13.22	62
1986	27,469.49	20,270	26,116	1,354	13.94	97
1987	27,188.25	19,760	25,459	1,729	14.38	120
1988	33,227.77	23,765	30,619	2,609	14.83	176
1989	49,270.86	34,647	44,639	4,632	15.30	303
1990	52,753.58	36,447	46,958	5,795	15.77	367
1991	51,222.02	34,739	44,758	6,464	16.25	398
1992	54,594.81	36,306	46,777	7,818	16.75	467
1993	58,410.15	38,048	49,021	9,389	17.26	544
1994	72,041.99	45,927	59,172	12,870	17.77	724
1995	66,567.19	41,485	53,449	13,118	18.29	717
1996	69,627.81	42,362	54,579	15,049	18.83	799
1997	42,597.30	25,269	32,557	10,041	19.37	518
1998	67,630.64	39,070	50,338	17,293	19.92	868
1999	15,985.66	8,981	11,571	4,415	20.48	216
2000	19,079.45	10,454	13,469	5,611	20.83	269

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	7,446	9,593	4,426	21.41	207
2002	20,738.40	10,655	13,728	7,010	22.00	319
2003	16,488.67	8,182	10,542	5,947	22.59	263
2004	16,273.80	7,781	10,025	6,249	23.20	269
2005	8,074.49	3,728	4,803	3,271	23.61	139
2006	19,031.70	8,427	10,857	8,174	24.23	337
2007	18,179.90	7,697	9,917	8,263	24.85	333
2008	21,615.63	8,852	11,405	10,211	25.24	405
2009	25,708.61	10,011	12,898	12,810	25.87	495
2010	17,915.17	6,636	8,550	9,365	26.34	356
2011	25,078.47	8,762	11,289	13,790	27.00	511
2012	43,118.70	14,203	18,299	24,820	27.48	903
2013	31,965.64	9,871	12,718	19,248	27.98	688
2014	28,084.77	8,074	10,403	17,682	28.50	620
2015	17,007.06	4,517	5,820	11,187	29.03	385
2016	34,471.28	8,383	10,801	23,671	29.56	801
2017	118,289.24	26,142	33,681	84,608	29.96	2,824
2018	11,207.60	2,210	2,847	8,360	30.52	274
2019	341.14	59	76	265	30.95	9
2021	2,474.84	308	397	2,078	31.60	66
2022	3,340.12	331	426	2,914	31.84	92
2023	4,497.06	328	423	4,074	31.75	128
2024	3,946.39	180	232	3,714	31.39	118
2025	8,582.07	142	183	8,399	29.62	284
	1,469,036.77	812,493	1,044,741	424,295		17,859
	10,274,123.06	5,758,207	3,921,108	6,353,015		340,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 3.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	25,972	29,425	2,674	8.59	311
1972	38,136.64	30,543	34,604	3,533	8.96	394
1973	46,699.12	37,006	41,926	4,773	9.34	511
1974	41,287.45	32,360	36,662	4,625	9.73	475
1975	28,525.71	22,104	25,043	3,483	10.13	344
1976	20,710.12	15,855	17,963	2,747	10.55	260
1977	30,396.78	22,987	26,043	4,354	10.97	397
1978	40,769.14	30,432	34,478	6,291	11.41	551
1979	68,832.87	50,691	57,431	11,402	11.86	961
1980	131,408.86	95,403	108,087	23,322	12.33	1,891
1981	110,631.00	79,138	89,660	20,971	12.81	1,637
1982	190,335.00	148,994	168,803	21,532	12.00	1,794
1983	141,533.91	109,434	123,984	17,550	12.39	1,416
1984	96,589.58	73,708	83,508	13,082	12.81	1,021
1985	157,339.96	118,430	134,176	23,164	13.22	1,752
1986	142,951.52	105,484	119,509	23,443	13.94	1,682
1987	168,313.63	122,330	138,594	29,719	14.38	2,067
1988	176,855.08	126,487	143,304	33,551	14.83	2,262
1989	245,809.88	172,854	195,836	49,974	15.30	3,266
1990	200,239.89	138,346	156,740	43,500	15.77	2,758
1991	127,914.76	86,752	98,286	29,629	16.25	1,823
1992	194,224.55	129,159	146,331	47,893	16.75	2,859
1993	110,374.14	71,898	81,457	28,917	17.26	1,675
1994	159,243.25	101,518	115,015	44,228	17.77	2,489
1995	225,556.84	140,567	159,256	66,301	18.29	3,625
1996	146,163.86	88,926	100,749	45,415	18.83	2,412
1997	183,670.61	108,953	123,439	60,232	19.37	3,110
1998	242,997.43	140,380	159,044	83,953	19.92	4,215
1999	163,009.46	91,579	103,755	59,255	20.48	2,893
2000	129,708.02	71,067	80,516	49,192	20.83	2,362
2001	175,354.91	93,131	105,513	69,842	21.41	3,262
2002	178,137.48	91,527	103,696	74,442	22.00	3,384
2003	463,652.54	230,064	260,652	203,000	22.59	8,986
2004	582,927.65	278,698	315,752	267,175	23.20	11,516
2005	461,613.81	213,127	241,463	220,151	23.61	9,324
2006	271,218.43	120,096	136,063	135,155	24.23	5,578
2008	801,363.82	328,158	371,788	429,576	25.24	17,020
2009	189,343.07	73,730	83,533	105,810	25.87	4,090
2010	213,698.43	79,154	89,678	124,021	26.34	4,708
2011	310,820.65	108,601	123,040	187,781	27.00	6,955
2012	514,236.52	169,390	191,911	322,325	27.48	11,729

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	129,097	146,261	271,799	27.98	9,714
2014	466,917.86	134,239	152,087	314,831	28.50	11,047
2015	456,957.65	121,368	137,504	319,453	29.03	11,004
2016	686,364.70	166,924	189,117	497,247	29.56	16,822
2017	746,787.10	165,040	186,983	559,804	29.96	18,685
2018	883,633.27	174,252	197,420	686,214	30.52	22,484
2019	540,738.04	93,872	106,353	434,385	30.95	14,035
2020	181,428.19	27,142	30,751	150,678	31.26	4,820
2021	270,428.66	33,695	38,175	232,254	31.60	7,350
2022	38,388.69	3,800	4,305	34,083	31.84	1,070
2023	2,635.29	192	218	2,418	31.75	76
2024	3,310.00	151	171	3,139	31.39	100
2025	219,866.82	3,650	4,135	215,732	29.62	7,283
	12,870,211.99	5,428,455	6,150,194	6,720,018		264,255
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	13,313.98	10,663	13,314			
1973	38,836.17	30,775	38,836			
1974	144,406.45	113,183	144,406			
1975	99,258.76	76,915	99,259			
1976	162,178.02	124,157	160,278	1,900	10.55	180
1977	227,638.93	172,145	222,227	5,412	10.97	493
1978	126,268.54	94,252	121,673	4,596	11.41	403
1979	78,656.93	57,926	74,778	3,878	11.86	327
1980	57,030.55	41,404	53,450	3,581	12.33	290
1981	109,907.92	78,620	101,493	8,415	12.81	657
1985	24,654.43	18,557	23,956	699	13.22	53
1986	27,447.15	20,253	26,145	1,302	13.94	93
1988	68,000.86	48,634	62,783	5,218	14.83	352
1989	58,448.77	41,101	53,059	5,390	15.30	352
1990	51,140.66	35,333	45,612	5,528	15.77	351
1991	39,011.61	26,458	34,155	4,856	16.25	299
1992	35,854.73	23,843	30,780	5,075	16.75	303
1993	51,676.44	33,662	43,455	8,221	17.26	476
1994	71,235.62	45,413	58,625	12,611	17.77	710
1995	49,500.84	30,849	39,824	9,677	18.29	529
1996	45,909.70	27,931	36,057	9,853	18.83	523

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	20,486	26,446	8,089	19.37	418
1998	49,970.37	28,868	37,267	12,704	19.92	638
1999	46,832.83	26,311	33,966	12,867	20.48	628
2000	39,699.21	21,751	28,079	11,620	20.83	558
2001	45,124.99	23,966	30,938	14,187	21.41	663
2002	66,517.98	34,177	44,120	22,398	22.00	1,018
2003	78,667.19	39,035	50,391	28,276	22.59	1,252
2004	165,793.01	79,266	102,327	63,466	23.20	2,736
2005	119,365.27	55,111	71,144	48,221	23.61	2,042
2006	70,424.87	31,184	40,256	30,168	24.23	1,245
2007	97,997.49	41,492	53,563	44,434	24.85	1,788
2008	109,845.80	44,982	58,069	51,777	25.24	2,051
2009	119,208.92	46,420	59,925	59,284	25.87	2,292
2010	90,572.74	33,548	43,308	47,265	26.34	1,794
2011	78,430.71	27,404	35,377	43,054	27.00	1,595
2012	113,394.32	37,352	48,219	65,175	27.48	2,372
2013	103,879.46	32,078	41,410	62,469	27.98	2,233
2014	114,396.21	32,889	42,457	71,939	28.50	2,524
2015	12,301.93	3,267	4,217	8,084	29.03	278
2016	95,701.05	23,274	30,045	65,656	29.56	2,221
2017	88,931.16	19,654	25,372	63,559	29.96	2,121
2018	56,220.18	11,087	14,313	41,908	30.52	1,373
2019	45,274.31	7,860	10,147	35,128	30.95	1,135
2020	38,662.29	5,784	7,467	31,196	31.26	998
2024	14,048.80	641	827	13,221	31.39	421
	3,476,172.73	1,879,961	2,423,818	1,052,355		42,785
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	5,439.90	4,401	5,004	435	8.59	51
1972	14,933.80	11,960	13,600	1,334	8.96	149
1973	7,861.73	6,230	7,084	777	9.34	83
1974	9,613.04	7,535	8,568	1,045	9.73	107
1975	4,932.44	3,822	4,346	586	10.13	58
1976	4,347.30	3,328	3,784	563	10.55	53
1977	3,525.43	2,666	3,032	494	10.97	45
1978	2,829.16	2,112	2,402	428	11.41	38
1979	3,571.30	2,630	2,991	581	11.86	49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	7,373	8,384	1,772	12.33	144
1981	8,768.97	6,273	7,133	1,636	12.81	128
1982	7,863.13	6,155	6,999	864	12.00	72
1983	27,433.37	21,211	24,119	3,314	12.39	267
1984	14,612.72	11,151	12,680	1,933	12.81	151
1985	17,814.51	13,409	15,248	2,567	13.22	194
1986	8,715.77	6,431	7,313	1,403	13.94	101
1987	6,897.76	5,013	5,700	1,197	14.38	83
1988	18,499.00	13,230	15,044	3,455	14.83	233
1989	17,820.76	12,532	14,250	3,570	15.30	233
1990	13,760.77	9,507	10,811	2,950	15.77	187
1991	16,073.60	10,901	12,396	3,678	16.25	226
1992	6,559.93	4,362	4,960	1,600	16.75	96
1993	29,217.11	19,032	21,642	7,576	17.26	439
1994	25,165.33	16,043	18,243	6,923	17.77	390
1995	58,774.81	36,628	41,650	17,125	18.29	936
1996	115,510.48	70,277	79,913	35,597	18.83	1,890
1997	68,827.66	40,829	46,427	22,400	19.37	1,156
1998	53,919.97	31,150	35,421	18,499	19.92	929
1999	48,940.91	27,495	31,265	17,676	20.48	863
2000	55,190.97	30,239	34,385	20,806	20.83	999
2001	36,718.99	19,501	22,175	14,544	21.41	679
2002	75,211.94	38,644	43,943	31,269	22.00	1,421
2003	104,709.50	51,957	59,081	45,628	22.59	2,020
2004	98,717.26	47,197	53,668	45,049	23.20	1,942
2005	53,701.30	24,794	28,194	25,508	23.61	1,080
2006	64,103.29	28,385	32,277	31,826	24.23	1,313
2007	57,266.33	24,247	27,572	29,695	24.85	1,195
2008	105,754.48	43,306	49,244	56,511	25.24	2,239
2009	77,881.91	30,327	34,485	43,397	25.87	1,678
2010	36,000.84	13,335	15,163	20,837	26.34	791
2011	9,612.23	3,359	3,820	5,793	27.00	215
2012	1,472.30	485	552	921	27.48	34
2013	2,742.40	847	963	1,779	27.98	64
2014	4,238.77	1,219	1,386	2,853	28.50	100
2015	13,257.55	3,521	4,004	9,254	29.03	319
2016	6,407.77	1,558	1,772	4,636	29.56	157
2017	3,451.34	763	868	2,584	29.96	86
2018	17,977.88	3,545	4,031	13,947	30.52	457

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	73	83	339	30.95	11
2020	197.26	30	34	163	31.26	5
2024	25,549.95	1,165	1,325	24,225	31.39	772
	1,482,972.43	782,183	889,433	593,540		26,928
	17,829,357.15	8,090,599	9,463,445	8,365,913		333,968

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 1.87

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, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	691.53	645	692			
1956	2,239.85	2,045	2,240			
1957	4,785.87	4,338	4,786			
1960	16,750.58	14,856	16,751			
1961	12,800.59	11,270	12,801			
1962	22,033.72	19,257	22,034			
1963	24,186.10	20,977	24,116	70	5.97	12
1964	21,937.83	18,876	21,701	237	6.28	38
1965	14,345.92	12,245	14,078	268	6.59	41
1966	22,819.15	19,320	22,211	608	6.90	88
1967	33,625.63	28,231	32,456	1,170	7.22	162
1968	78,227.64	65,103	74,846	3,381	7.55	448
1969	79,698.42	65,725	75,561	4,137	7.89	524
1970	56,628.40	46,259	53,182	3,446	8.24	418
1971	50,484.00	40,847	46,960	3,524	8.59	410
1972	74,487.40	59,656	68,584	5,903	8.96	659
1973	5,856.45	4,641	5,336	521	9.34	56
1974	2,435.60	1,909	2,195	241	9.73	25
1975	3,447.78	2,672	3,072	376	10.13	37
1976	1,925.80	1,474	1,695	231	10.55	22
1979	129,595.68	95,439	109,723	19,873	11.86	1,676
1980	273,942.52	198,882	228,647	45,296	12.33	3,674
1981	280,781.60	200,852	230,912	49,870	12.81	3,893
1982	232,089.47	181,680	208,870	23,219	12.00	1,935
1983	89,210.82	68,978	79,301	9,909	12.39	800
1984	47,248.78	36,056	41,452	5,797	12.81	453
1985	101,055.89	76,065	87,449	13,607	13.22	1,029
1986	78,585.49	57,988	66,667	11,919	13.94	855
1987	157,570.97	114,523	131,663	25,908	14.38	1,802
1988	283,620.35	202,845	233,203	50,417	14.83	3,400
1989	183,420.00	128,981	148,284	35,136	15.30	2,296
1990	203,975.86	140,927	162,018	41,958	15.77	2,661
1991	221,578.38	150,274	172,764	48,814	16.25	3,004
1992	121,714.83	80,940	93,054	28,661	16.75	1,711
1993	67,829.07	44,184	50,797	17,032	17.26	987
1994	215,739.93	137,534	158,118	57,622	17.77	3,243
1995	283,678.95	176,789	203,247	80,431	18.29	4,398
1996	638,322.65	388,356	446,478	191,845	18.83	10,188
1997	114,991.22	68,213	78,422	36,569	19.37	1,888
1998	89,135.98	51,494	59,201	29,935	19.92	1,503
1999	211,901.85	119,046	136,863	75,039	20.48	3,664

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, 2025

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	33,483	38,494	22,617	20.83	1,086
2001	5,688.76	3,021	3,473	2,216	21.41	104
2002	124,248.21	63,839	73,393	50,855	22.00	2,312
2005	16,976.59	7,838	9,011	7,966	23.61	337
2007	36,240.36	15,344	17,640	18,600	24.85	748
2008	123,273.33	50,480	58,035	65,238	25.24	2,585
2012	13,100.09	4,315	4,961	8,139	27.48	296
2014	217,660.91	62,578	71,944	145,717	28.50	5,113
2015	137,276.88	36,461	41,918	95,359	29.03	3,285
2016	122,361.10	29,758	34,212	88,149	29.56	2,982
2017	542,789.02	119,956	137,909	404,880	29.96	13,514
2018	224,701.21	44,311	50,943	173,759	30.52	5,693
2019	656,174.48	113,912	130,960	525,214	30.95	16,970
2020	2,116,662.54	316,653	364,044	1,752,619	31.26	56,066
2021	1,046,978.33	130,453	149,977	897,002	31.60	28,386
2023	75,522.95	5,513	6,338	69,185	31.75	2,179
2024	130,066.51	5,931	6,819	123,248	31.39	3,926
2025	120,110.28	1,994	2,292	117,818	29.62	3,978
	10,326,341.61	4,206,232	4,834,789	5,491,552		207,560
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	796	860			
1956	7,054.30	6,440	7,054			
1957	11,192.51	10,145	11,193			
1958	5,050.93	4,546	5,051			
1959	689.61	616	690			
1960	32,725.24	29,024	32,725			
1961	10,605.59	9,338	10,606			
1962	22,867.17	19,986	22,867			
1963	60,787.04	52,722	60,787			
1964	79,108.77	68,068	79,109			
1965	131,939.84	112,619	131,940			
1966	124,040.09	105,021	124,040			
1967	208,085.37	174,700	208,085			
1968	233,579.88	194,390	233,203	376	7.55	50
1969	194,219.76	160,167	192,147	2,073	7.89	263
1970	271,294.84	221,618	265,868	5,427	8.24	659

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, 2025

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	185,905	223,024	6,740	8.59	785
1972	257,964.38	206,601	247,853	10,112	8.96	1,129
1973	108,983.37	86,363	103,607	5,376	9.34	576
1974	90,753.81	71,131	85,334	5,420	9.73	557
1975	52,275.40	40,508	48,596	3,679	10.13	363
1976	53,093.99	40,647	48,763	4,331	10.55	411
1977	29,803.40	22,538	27,038	2,765	10.97	252
1978	50,738.04	37,873	45,435	5,303	11.41	465
1979	92,133.69	67,851	81,399	10,735	11.86	905
1980	489,117.73	355,099	426,001	63,117	12.33	5,119
1981	230,826.16	165,117	198,086	32,741	12.81	2,556
1982	80,975.76	63,388	76,045	4,931	12.00	411
1983	42,099.09	32,551	39,050	3,049	12.39	246
1984	46,511.61	35,493	42,580	3,932	12.81	307
1985	72,222.02	54,362	65,216	7,006	13.22	530
1986	43,855.97	32,361	38,822	5,034	13.94	361
1987	107,897.65	78,420	94,078	13,820	14.38	961
1988	160,625.82	114,880	137,818	22,808	14.83	1,538
1989	30,425.01	21,395	25,667	4,758	15.30	311
1990	108,749.56	75,135	90,137	18,613	15.77	1,180
1991	127,229.75	86,287	103,516	23,714	16.25	1,459
1992	44,347.42	29,491	35,379	8,968	16.75	535
1993	29,918.28	19,489	23,380	6,538	17.26	379
1994	29,674.28	18,917	22,694	6,980	17.77	393
1995	34,913.41	21,758	26,102	8,811	18.29	482
1996	43,150.00	26,252	31,494	11,656	18.83	619
1997	147,679.42	87,603	105,095	42,585	19.37	2,199
1998	59,434.64	34,335	41,191	18,244	19.92	916
1999	115,364.91	64,812	77,753	37,612	20.48	1,837
2000	88,357.27	48,411	58,077	30,280	20.83	1,454
2001	81,293.19	43,175	51,796	29,498	21.41	1,378
2002	24,753.36	12,718	15,257	9,496	22.00	432
2003	6,572.47	3,261	3,912	2,660	22.59	118
2004	11,469.43	5,484	6,579	4,890	23.20	211
2005	8,155.02	3,765	4,517	3,638	23.61	154
2006	8,567.60	3,794	4,552	4,016	24.23	166
2007	26,075.02	11,040	13,244	12,831	24.85	516
2008	31,803.84	13,024	15,624	16,179	25.24	641
2009	68,220.04	26,565	31,869	36,351	25.87	1,405
2010	60,218.85	22,305	26,759	33,460	26.34	1,270
2011	489,447.99	171,013	205,159	284,289	27.00	10,529

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, 2025

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	51,007	61,191	93,658	27.48	3,408
2013	5,908.18	1,824	2,188	3,720	27.98	133
2014	69,835.34	20,078	24,087	45,748	28.50	1,605
2015	3,012,389.09	800,091	959,843	2,052,546	29.03	70,704
2016	2,481,717.48	603,554	724,064	1,757,653	29.56	59,461
2017	56,121.74	12,403	14,879	41,242	29.96	1,377
2019	397,651.78	69,032	82,815	314,836	30.95	10,172
2024	862,634.10	39,336	47,190	815,444	31.39	25,978
	12,350,671.41	5,308,638	6,350,981	5,999,690		219,866
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1939	90.00	90	90			
1941	90.00	90	90			
1942	132.66	132	133			
1943	519.95	516	520			
1944	66.33	65	66			
1945	197.92	194	198			
1946	210.99	206	211			
1947	189.93	184	190			
1948	87.26	84	87			
1949	87.44	84	87			
1950	87.28	83	87			
1952	1,265.02	1,187	1,265			
1954	1,296.62	1,200	1,297			
1955	1,460.37	1,343	1,459	2	3.63	1
1956	7,995.25	7,299	7,928	67	3.92	17
1957	2,885.06	2,615	2,840	45	4.21	11
1958	2,623.82	2,361	2,564	59	4.50	13
1959	13,164.96	11,764	12,778	387	4.79	81
1960	21,807.35	19,341	21,008	799	5.09	157
1961	5,144.51	4,529	4,919	225	5.38	42
1962	11,141.18	9,737	10,576	565	5.67	100
1963	27,223.97	23,612	25,647	1,577	5.97	264
1964	25,450.83	21,899	23,786	1,664	6.28	265
1965	44,735.37	38,184	41,475	3,260	6.59	495
1966	40,165.22	34,007	36,938	3,227	6.90	468
1967	46,527.03	39,062	42,429	4,098	7.22	568

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, 2025

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	40,719.90	33,888	36,809	3,911	7.55	518
1969	46,369.74	38,240	41,536	4,834	7.89	613
1970	37,753.88	30,841	33,499	4,255	8.24	516
1971	16,346.27	13,226	14,366	1,980	8.59	231
1972	17,281.90	13,841	15,034	2,248	8.96	251
1973	15,500.00	12,283	13,342	2,158	9.34	231
1974	23,356.27	18,306	19,884	3,472	9.73	357
1975	7,679.24	5,951	6,464	1,215	10.13	120
1976	8,292.18	6,348	6,895	1,397	10.55	132
1977	4,682.18	3,541	3,846	836	10.97	76
1978	8,792.04	6,563	7,129	1,663	11.41	146
1979	17,159.04	12,637	13,726	3,433	11.86	289
1980	98,862.58	71,774	77,960	20,902	12.33	1,695
1981	107,317.69	76,768	83,385	23,933	12.81	1,868
1982	82,054.88	64,233	69,769	12,286	12.00	1,024
1983	56,055.83	43,342	47,078	8,978	12.39	725
1984	108,966.47	83,152	90,319	18,648	12.81	1,456
1985	78,897.92	59,386	64,504	14,393	13.22	1,089
1986	100,647.04	74,267	80,668	19,979	13.94	1,433
1987	89,032.58	64,709	70,286	18,746	14.38	1,304
1988	201,578.11	144,169	156,595	44,983	14.83	3,033
1989	181,749.75	127,806	138,822	42,928	15.30	2,806
1990	168,687.80	116,546	126,591	42,097	15.77	2,669
1991	259,022.46	175,669	190,810	68,213	16.25	4,198
1992	307,081.30	204,209	221,810	85,272	16.75	5,091
1993	257,960.73	168,036	182,519	75,442	17.26	4,371
1994	299,469.26	190,912	207,367	92,103	17.77	5,183
1995	383,632.67	239,080	259,686	123,946	18.29	6,777
1996	263,623.21	160,388	174,212	89,411	18.83	4,748
1997	602,101.29	357,166	387,950	214,151	19.37	11,056
1998	656,033.57	378,991	411,656	244,377	19.92	12,268
1999	631,187.94	354,601	385,164	246,024	20.48	12,013
2000	507,998.21	278,332	302,321	205,677	20.83	9,874
2001	180,357.98	95,788	104,044	76,314	21.41	3,564
2002	500,472.44	257,143	279,306	221,166	22.00	10,053
2003	1,055,633.43	523,805	568,952	486,682	22.59	21,544
2004	900,236.07	430,403	467,499	432,737	23.20	18,652
2005	519,501.46	239,854	260,527	258,974	23.61	10,969
2006	908,880.25	402,452	437,139	471,741	24.23	19,469
2007	468,347.81	198,298	215,389	252,959	24.85	10,179
2008	726,017.49	297,304	322,929	403,089	25.24	15,970

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, 2025

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	490,635.59	191,053	207,520	283,116	25.87	10,944
2010	547,718.42	202,875	220,361	327,358	26.34	12,428
2011	967,649.39	338,097	367,238	600,412	27.00	22,237
2012	442,138.21	145,640	158,193	283,946	27.48	10,333
2013	339,783.84	104,925	113,968	225,815	27.98	8,071
2014	368,076.20	105,822	114,943	253,133	28.50	8,882
2015	393,163.28	104,424	113,424	279,739	29.03	9,636
2016	377,143.86	91,721	99,626	277,517	29.56	9,388
2017	893,117.12	197,379	214,391	678,726	29.96	22,654
2018	1,060,003.81	209,033	227,050	832,954	30.52	27,292
2019	554,738.36	96,303	104,603	450,135	30.95	14,544
2020	67,654.38	10,121	10,993	56,661	31.26	1,813
2021	1,283.34	160	174	1,110	31.60	35
2022	9,408.08	931	1,011	8,397	31.84	264
2023	742.13	54	59	683	31.75	22
2024	58,254.36	2,656	2,885	55,369	31.39	1,764
2025	802.02	13	14	788	29.62	27
	17,772,299.57	8,095,323	8,792,910	8,979,389		371,377
	40,449,312.59	17,610,193	19,978,681	20,470,631		798,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 1.97

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, 2025

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	1,667	1,965-	3,934	6.90	570
1967	207.34	174	205-	412	7.22	57
1968	820.82	683	805-	1,626	7.55	215
1969	4,348.68	3,586	4,227-	8,575	7.89	1,087
1970	585.40	478	563-	1,149	8.24	139
1971	1,925.29	1,558	1,836-	3,762	8.59	438
1972	16,780.77	13,440	15,841-	32,622	8.96	3,641
2004	19,260.94	9,209	10,854-	30,115	23.20	1,298
2005	22,925.98	10,585	12,476-	35,402	23.61	1,499
2024	94,400.01	4,305	5,074-	99,474	31.39	3,169
2025	103,838.99	1,724	2,032-	105,871	29.62	3,574
	267,062.91	47,409	55,879-	322,942		15,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6   5.87

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, 2025

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	1,991	2,275			
1956	989.22	860	989			
1957	545.83	471	546			
1958	236.59	203	237			
1959	739.15	628	739			
1960	6,231.82	5,258	6,212	20	7.03	3
1961	5,465.73	4,575	5,405	61	7.33	8
1962	1,776.66	1,476	1,744	33	7.62	4
1963	1,519.13	1,251	1,478	41	7.93	5
1964	1,895.48	1,548	1,829	67	8.24	8
1965	611.14	495	585	26	8.56	3
1966	1,500.19	1,204	1,422	78	8.88	9
1967	7,810.50	6,212	7,339	472	9.21	51
1968	5,156.86	4,064	4,801	356	9.54	37
1969	2,743.23	2,140	2,528	215	9.89	22
1970	1,104.82	853	1,008	97	10.24	9
1971	31,924.90	24,398	28,823	3,102	10.61	292
1972	2,029.09	1,534	1,812	217	10.98	20
1973	5,741.28	4,292	5,070	671	11.36	59
1974	677.56	500	591	87	11.76	7
1975	501.75	366	432	69	12.16	6
1976	3,733.18	2,690	3,178	555	12.57	44
1977	1,421.54	1,011	1,194	227	13.00	17
1978	182.88	128	151	32	13.44	2
1979	5,235.99	3,620	4,277	959	13.89	69
1980	17,091.10	11,641	13,752	3,339	14.35	233
1981	121,509.06	81,492	96,272	25,237	14.82	1,703
1982	95,200.74	72,467	85,610	9,590	13.57	707
1983	6,768.10	5,090	6,013	755	13.93	54
1984	6,649.28	4,910	5,801	849	14.61	58
1985	25,257.56	18,400	21,737	3,520	15.00	235
1986	23,743.92	17,055	20,148	3,596	15.39	234
1987	25,830.88	18,278	21,593	4,238	15.81	268
1988	26,270.40	18,300	21,619	4,651	16.22	287
1989	52,802.47	36,175	42,736	10,066	16.66	604
1990	55,497.04	37,366	44,143	11,354	17.10	664
1991	30,826.21	20,376	24,072	6,755	17.56	385
1992	56,752.96	36,799	43,473	13,280	18.03	737
1993	45,455.69	28,878	34,116	11,340	18.51	613
1994	30,338.27	18,867	22,289	8,049	19.00	424

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, 2025

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	13,789	16,290	6,389	19.50	328
1996	22,335.06	13,263	15,669	6,667	20.01	333
1997	8,544.26	4,948	5,845	2,699	20.53	131
1998	8,784.27	4,979	5,882	2,902	20.83	139
1999	13,041.26	7,188	8,492	4,550	21.37	213
2000	2,551.99	1,366	1,614	938	21.92	43
2004	347.18	164	194	153	23.79	6
2005	3,317.00	1,505	1,778	1,539	24.39	63
2006	3,670.43	1,604	1,895	1,776	24.80	72
2010	54.74	20	24	31	26.52	1
2012	115,202.00	38,109	45,021	70,181	27.31	2,570
2013	22,348.33	6,928	8,185	14,164	27.82	509
2014	10,178.04	2,950	3,485	6,693	28.18	238
2015	1,657.77	447	528	1,130	28.41	40
2017	320.08	72	85	235	29.09	8
2018	4,740.95	967	1,142	3,599	29.26	123
2019	1,261.22	228	269	992	29.47	34
2024	29,317.59	1,489	1,759	27,559	28.00	984
	982,535.45	598,019	706,337	276,198		13,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1   1.40

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, 2025

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	280	291			
1990	10,556.06	10,084	10,556			
1991	4,510.10	4,279	4,510			
1992	3,050.56	2,871	3,051			
1993	5,858.48	5,460	5,858			
1994	335.37	309	335			
1997	104.02	93	119	15-		
	24,705.16	23,376	24,720	15-		

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, 2025

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	1,366	1,369			
1952	1,125.65	1,117	1,126			
1953	30,125.92	29,734	30,126			
1954	5,517.65	5,410	5,518			
1955	601.79	586	602			
1956	8,337.58	8,065	8,338			
1957	1,905.18	1,830	1,905			
1958	651.12	621	651			
1959	15,785.61	14,945	15,786			
1960	2,005.39	1,886	2,005			
1961	1,960.14	1,831	1,960			
1962	288.11	267	288			
1963	1,039.65	959	1,040			
1964	5,769.25	5,292	5,769			
1965	1,751.72	1,597	1,752			
1966	3,912.12	3,545	3,912			
1967	4,863.78	4,381	4,864			
1968	8,062.42	7,216	8,062			
1969	1,581.42	1,407	1,581			
1970	2,285.43	2,019	2,285			
1971	10,974.98	9,633	10,975			
1972	4,046.99	3,527	4,047			
1974	1,652.12	1,419	1,652			
1975	8,480.27	7,227	8,480			
1976	7,949.17	6,719	7,949			
1977	2,458.86	2,061	2,459			
1978	1,265.56	1,051	1,266			
1979	752.79	619	753			
1980	1,718.37	1,399	1,718			
1981	10,162.67	8,181	10,163			
1982	12,027.61	10,248	12,028			
1983	1,755.64	1,476	1,756			
1984	30,831.09	25,688	30,831			
1985	13,068.42	10,783	13,068			
1986	19,569.87	15,901	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	18,945	23,587			
1988	13,276.05	10,484	13,276			
1989	15,968.66	12,446	15,888	81	10.26	8
1990	33,323.13	25,489	32,537	786	10.83	73
1991	26,014.16	19,513	24,909	1,105	11.41	97
1992	15,045.39	11,107	14,178	867	11.79	74
1993	23,968.53	17,315	22,103	1,865	12.39	151
1994	51,100.60	36,251	46,275	4,825	12.80	377
1995	69,990.02	48,482	61,889	8,101	13.42	604
1996	45,414.72	30,687	39,173	6,242	14.04	445
1997	84,495.34	55,851	71,295	13,200	14.49	911
1998	75,399.07	48,489	61,897	13,502	15.12	893
1999	119,656.29	74,761	95,434	24,222	15.76	1,537
2000	199,968.82	121,681	155,329	44,640	16.24	2,749
2001	116,038.59	68,382	87,291	28,747	16.90	1,701
2002	42,457.03	24,184	30,871	11,586	17.57	659
2003	222,013.40	122,507	156,383	65,630	18.07	3,632
2004	109,705.10	58,275	74,390	35,316	18.75	1,884
2005	70,405.76	35,928	45,863	24,543	19.43	1,263
2006	85,043.37	41,748	53,292	31,751	19.96	1,591
2007	37,304.93	17,496	22,334	14,971	20.66	725
2008	97,908.80	44,372	56,642	41,267	21.11	1,955
2009	42,499.78	18,300	23,360	19,139	21.82	877
2011	14,980.73	5,778	7,376	7,605	23.09	329
2013	30,446.98	10,315	13,167	17,280	24.40	708
2018	12,429.20	2,657	3,392	9,037	27.59	328
2019	31,358.25	5,870	7,493	23,865	28.22	846
2020	191,812.76	30,690	39,177	152,636	28.87	5,287
2022	92,398.23	9,702	12,385	80,013	29.83	2,682
2023	200,050.99	15,244	19,459	180,592	30.29	5,962
2024	76,548.71	3,605	4,602	71,947	30.35	2,371
2025	66,450.74	1,103	1,408	65,043	29.53	2,203
	2,602,976.26	1,287,925	1,602,572	1,000,404		42,922
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	428	461			
1976	21,500.00	18,173	21,500			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,287	1,545			
1987	5,496.89	4,415	5,497			
1988	2,425.60	1,915	2,426			
1997	821.60	543	802	20	14.49	1
2008	85,066.24	38,552	56,926	28,140	21.11	1,333
	117,316.10	65,313	89,156	28,160		1,334
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	399	400			
1953	526.32	519	526			
1954	866.71	850	867			
1955	3,485.13	3,395	3,485			
1956	166.98	162	167			
1957	807.41	776	807			
1958	3,980.48	3,795	3,980			
1959	3,557.12	3,368	3,557			
1960	940.90	885	941			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,018	2,160			
1962	2,440.64	2,266	2,441			
1963	1,463.53	1,350	1,464			
1964	852.14	782	852			
1965	4,391.44	4,004	4,391			
1966	7,725.03	7,001	7,725			
1967	9,375.01	8,445	9,375			
1968	1,802.13	1,613	1,802			
1969	4,312.49	3,836	4,312			
1970	727.19	642	727			
1971	12,970.95	11,385	12,971			
1972	4,161.73	3,627	4,162			
1973	5,521.13	4,777	5,521			
1974	4,072.92	3,499	4,073			
1975	1,691.94	1,442	1,685	7	5.91	1
1976	2,859.26	2,417	2,825	34	6.19	5
1977	9,079.27	7,608	8,892	188	6.48	29
1978	8,076.46	6,708	7,840	237	6.78	35
1979	16,025.59	13,181	15,405	621	7.10	87
1980	16,463.34	13,401	15,662	801	7.44	108
1981	18,913.59	15,225	17,794	1,120	7.80	144
1982	17,303.36	14,742	17,229	74	7.51	10
1983	24,489.09	20,590	24,064	425	8.00	53
1984	30,607.35	25,502	29,805	803	8.26	97
1985	47,810.95	39,449	46,105	1,706	8.53	200
1986	41,095.26	33,390	39,024	2,072	9.06	229
1987	31,108.85	24,987	29,203	1,906	9.37	203
1988	67,276.33	53,128	62,092	5,185	9.92	523
1989	73,855.80	57,563	67,275	6,581	10.26	641
1990	72,040.64	55,104	64,401	7,639	10.83	705
1991	46,648.02	34,991	40,895	5,753	11.41	504
1992	72,629.85	53,615	62,661	9,969	11.79	846
1993	50,628.58	36,574	42,745	7,884	12.39	636
1994	79,302.27	56,257	65,749	13,554	12.80	1,059
1995	207,257.72	143,567	167,790	39,468	13.42	2,941
1996	83,557.81	56,460	65,986	17,572	14.04	1,252
1997	20,844.66	13,778	16,103	4,742	14.49	327
1998	283,838.00	182,536	213,334	70,504	15.12	4,663
1999	62,321.83	38,939	45,509	16,813	15.76	1,067
2000	24,248.93	14,755	17,244	7,004	16.24	431
2006	20,518.49	10,073	11,773	8,746	19.96	438

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,958	2,288	2,496	22.38	112
2014	897.06	283	331	566	25.00	23
2016	116,605.62	30,900	36,113	80,492	26.34	3,056
2017	219,792.43	52,684	61,573	158,220	26.96	5,869
2018	159,592.89	34,121	39,878	119,715	27.59	4,339
2019	186,196.01	34,856	40,737	145,459	28.22	5,154
2020	386,652.62	61,864	72,302	314,351	28.87	10,889
2022	1,515.12	159	186	1,329	29.83	45
	2,587,913.66	1,316,878	1,533,879	1,054,034		46,721
	5,308,206.02	2,670,116	3,225,608	2,082,598		90,977

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 1.71

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, 2025

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	13,559	13,859	120	0.75	120
2002	7,564.41	7,035	7,191	374	1.75	214
2003	93,599.07	83,303	85,146	8,453	2.75	3,074
	1,490,664.11	1,479,419	1,481,718	8,946		3,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 0.23

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1905	1,382.43	1,175	1,097	286	13.35	21
1906	292.55	248	231	61	13.47	5
1907	1,480.00	1,254	1,170	310	13.60	23
1909	419.56	354	330	89	13.84	6
1910	231.57	195	182	50	13.96	4
1911	21.85	18	17	5	14.08	
1912	1,782.05	1,496	1,396	386	14.20	27
1914	166.16	139	130	36	14.43	2
1915	20.13	17	16	4	14.54	
1918	7,489.42	6,217	5,803	1,687	14.88	113
1920	2,849.28	2,356	2,199	650	15.10	43
1921	435.07	359	335	100	15.21	7
1922	6,291.36	5,182	4,837	1,455	15.32	95
1923	1,971.44	1,621	1,513	458	15.42	30
1924	4,604.09	3,777	3,525	1,079	15.53	69
1926	3,813.02	3,115	2,908	905	15.74	57
1931	32,017.60	25,880	24,156	7,861	16.24	484
1938	400.93	319	298	103	16.90	6
1943	284.29	223	208	76	17.32	4
1944	230.75	181	169	62	17.41	4
1945	237.24	185	173	65	17.48	4
1949	486.95	376	351	136	17.79	8
1950	50,769.67	39,079	36,476	14,294	17.86	800
1951	16,250.78	12,471	11,640	4,610	17.93	257
1952	20,545.14	15,717	14,670	5,875	18.00	326
1953	22,260.06	16,974	15,843	6,417	18.07	355
1954	302,640.23	230,043	214,721	87,919	18.13	4,849
1955	1,162.29	880	821	341	18.20	19
1956	1,010.54	763	712	298	18.26	16
1957	3,926.06	2,954	2,757	1,169	18.32	64
1958	1,997.30	1,497	1,397	600	18.38	33
1959	2,678.45	2,001	1,868	811	18.44	44
1960	5,791.48	4,310	4,023	1,769	18.50	96
1961	18,138.80	13,446	12,550	5,588	18.56	301
1962	12,971.47	9,579	8,941	4,030	18.61	217
1963	9,060.40	6,663	6,219	2,841	18.67	152
1964	11,494.93	8,419	7,858	3,637	18.72	194
1965	5,910.61	4,311	4,024	1,887	18.77	101
1966	358.24	260	243	116	18.82	6
1967	496.96	359	335	162	18.87	9

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1968	1,817.74	1,308	1,221	597	18.91	32
1969	7,616.15	5,454	5,091	2,525	18.96	133
1970	3,024.29	2,155	2,011	1,013	19.01	53
1971	1,477.38	1,048	978	499	19.05	26
1972	596.71	421	393	204	19.09	11
1973	3,204.98	2,249	2,099	1,106	19.13	58
1978	1,708.01	1,163	1,086	622	19.32	32
1980	6,221.53	4,181	3,903	2,319	19.39	120
1983	15,322.42	10,553	9,850	5,472	19.10	286
1985	12,630.08	8,540	7,971	4,659	19.27	242
1988	52,754.56	34,781	32,464	20,290	19.25	1,054
1989	8,424.15	5,497	5,131	3,293	19.31	171
1990	123,521.99	79,684	74,377	49,145	19.39	2,535
1992	47,851.27	30,232	28,218	19,633	19.38	1,013
1994	1,725,445.56	1,062,184	991,437	734,008	19.51	37,622
1995	22,173.60	13,482	12,584	9,590	19.50	492
1996	2,259.68	1,355	1,265	995	19.53	51
1998	25,800.00	15,047	14,045	11,755	19.48	603
2000	8,328.00	4,689	4,377	3,951	19.59	202
2001	24,091.65	13,320	12,433	11,659	19.61	595
2002	46,954.16	25,435	23,741	23,213	19.67	1,180
2003	136,654.40	72,673	67,833	68,822	19.59	3,513
2004	72,983.68	37,995	35,464	37,519	19.57	1,917
2005	59,996.43	30,496	28,465	31,532	19.59	1,610
2012	74,314.34	30,298	28,280	46,034	19.61	2,347
2014	123,382.06	45,553	42,519	80,863	19.65	4,115
2015	9,379.40	3,270	3,052	6,327	19.62	322
2016	80,514.53	26,232	24,485	56,030	19.66	2,850
2018	20,625.68	5,709	5,329	15,297	19.60	780
2021	3,917.00	737	688	3,229	19.42	166
2022	85,956.98	13,177	12,299	73,658	19.33	3,811
2023	1,259,400.03	145,083	135,420	1,123,980	19.19	58,571
2024	351,767.53	25,820	24,100	327,667	18.95	17,291
2025	106,566.22	2,845	2,656	103,911	18.23	5,700
	5,081,053.34	2,187,079	2,041,409	3,039,644		158,355

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

UGI-GAS - READING SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 9-2028
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	670.03	641	598	72	2.94	24
1951	822.27	786	734	89	2.95	30
1955	801,398.39	764,622	713,695	87,704	2.95	29,730
1956	1,047.45	999	932	115	2.95	39
1957	10,249.83	9,769	9,118	1,131	2.95	383
1958	2,482.66	2,365	2,207	275	2.96	93
1959	5,183.81	4,934	4,605	578	2.96	195
1960	4,948.06	4,707	4,393	555	2.96	188
1961	539,405.64	512,813	478,657	60,748	2.96	20,523
1962	339.03	322	301	38	2.96	13
1963	277.93	264	246	32	2.96	11
1966	3,859.88	3,657	3,413	446	2.96	151
1967	2,790.92	2,642	2,466	325	2.96	110
1969	866.59	819	764	102	2.97	34
1970	8,032.58	7,584	7,079	954	2.97	321
1971	18,401.44	17,359	16,203	2,199	2.97	740
1972	3,388.32	3,193	2,980	408	2.97	137
1973	2,861.11	2,694	2,515	347	2.97	117
1974	1,212,931.09	1,140,895	1,064,906	148,025	2.97	49,840
1975	22,751.74	21,378	19,954	2,798	2.97	942
1976	32,788.40	30,776	28,726	4,062	2.97	1,368
1977	35,227.17	33,027	30,827	4,400	2.97	1,481
1978	14,269.12	13,362	12,472	1,797	2.97	605
1979	148,221.56	138,627	129,394	18,828	2.97	6,339
1980	460,230.72	429,883	401,251	58,980	2.97	19,859
1981	57,414.00	53,543	49,977	7,437	2.98	2,496
1982	38,599.74	36,060	33,658	4,942	3.05	1,620
1983	2,914.84	2,722	2,541	374	3.00	125
1984	89,751.74	83,667	78,094	11,657	3.00	3,886
1985	30,648.24	28,497	26,599	4,049	3.04	1,332
1986	140,082.48	130,305	121,626	18,456	2.95	6,256
1987	3,330.36	3,096	2,890	441	2.90	152
1988	2,092.34	1,941	1,812	281	2.91	97
1989	964,184.71	891,292	831,928	132,257	2.96	44,681
1990	710,334.35	656,065	612,368	97,966	2.92	33,550
1991	55,324.88	50,971	47,576	7,749	2.93	2,645
1992	345,020.86	316,626	295,537	49,484	2.98	16,605
1993	37,015.00	33,902	31,644	5,371	2.96	1,815
1994	335,991.96	306,593	286,172	49,819	3.00	16,606
1995	34,567.26	31,473	29,377	5,191	2.97	1,748

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1996	43,356.00	39,315	36,696	6,660	3.01	2,213
1997	10,221.04	9,240	8,625	1,596	3.00	532
1998	247,914.36	223,619	208,725	39,189	2.96	13,240
2000	1,459,320.19	1,304,340	1,217,465	241,855	3.00	80,618
2001	376,052.25	334,687	312,395	63,657	3.00	21,219
2002	173,687.14	153,852	143,605	30,082	3.00	10,027
2003	200,366.76	176,543	164,784	35,582	3.00	11,861
2004	200,396.72	175,868	164,154	36,242	2.96	12,244
2005	508,142.12	442,490	413,018	95,124	3.00	31,708
2006	72,718.65	62,989	58,794	13,925	2.97	4,689
2007	745,744.60	641,042	598,346	147,399	2.98	49,463
2008	547,767.46	467,793	436,636	111,132	2.99	37,168
2009	132,314.80	111,991	104,532	27,783	2.99	9,292
2010	92,229.97	77,344	72,193	20,037	2.98	6,724
2011	75,088.53	62,278	58,130	16,959	2.98	5,691
2012	249,484.70	204,428	190,812	58,673	2.98	19,689
2013	35,996.21	29,067	27,131	8,865	2.98	2,975
2014	291,133.76	231,015	215,628	75,505	2.99	25,253
2015	382,922.06	297,913	278,071	104,851	3.00	34,950
2016	809,233.07	615,826	574,809	234,424	2.98	78,666
2017	172,226.42	127,516	119,023	53,204	2.98	17,854
2018	1,012,875.83	724,713	676,444	336,432	2.98	112,897
2019	2,122,560.22	1,454,166	1,357,312	765,249	2.99	255,936
2020	9,687.78	6,277	5,859	3,829	2.99	1,281
2021	237,483.72	142,775	133,266	104,218	2.99	34,856
2022	1,978,885.35	1,068,004	996,870	982,015	2.99	328,433
2023	1,263,784.01	576,286	537,903	725,881	2.98	243,584
2024	484,176.90	162,102	151,305	332,872	2.98	111,702
2025	3,073,384.44	443,182	413,664	2,659,720	2.97	895,529
	23,189,873.56	16,141,532	15,066,430	8,123,444		2,727,181
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	3,670	3,426	3,372	37.59	90
1970	3,383.06	1,808	1,688	1,695	37.85	45
1989	25,957.50	12,514	11,681	14,277	38.94	367

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1992	58,567.66	26,871	25,081	33,486	39.22	854
1994	10,549.87	4,648	4,338	6,211	39.67	157
2002	4,127.48	1,507	1,407	2,721	40.45	67
2005	2,644.58	884	825	1,819	40.36	45
2010	2,788.23	769	718	2,070	40.68	51
2011	36,615.99	9,608	8,968	27,648	40.75	678
2014	167,443.92	36,972	34,509	132,934	40.58	3,276
2015	204,441.65	42,074	39,272	165,170	40.52	4,076
2016	539,847.11	102,571	95,739	444,108	40.50	10,966
2018	842,885.66	132,164	123,361	719,524	40.34	17,836
2019	4,975.51	696	650	4,326	40.01	108
2021	103,857.62	10,614	9,907	93,951	39.55	2,375
2022	24,312.57	1,998	1,865	22,448	39.06	575
2023	14,599,888.58	893,513	834,001	13,765,888	38.32	359,235
2024	12,255,071.05	474,271	442,682	11,812,389	37.26	317,026
2025	1,920,001.92	27,648	25,807	1,894,195	34.34	55,160
	30,814,157.97	1,784,800	1,665,924	29,148,234		772,987
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1933	657.93	547	511	147	13.94	11
1992	1,969,044.37	1,329,105	1,240,580	728,464	16.01	45,501
1993	15,226.14	10,165	9,488	5,738	16.06	357
1994	10,056.65	6,663	6,219	3,837	15.92	241
2000	1,880.00	1,149	1,072	808	16.07	50
2001	34,203.52	20,570	19,200	15,004	16.07	934
2021	22,887.76	5,035	4,700	18,188	15.95	1,140
2022	3,729.30	672	627	3,102	15.92	195
2023	23,764.21	3,244	3,028	20,736	15.82	1,311
2024	18,478.82	1,615	1,507	16,971	15.65	1,084
2025	79,939.97	2,558	2,388	77,552	15.15	5,119
	2,179,868.67	1,381,323	1,289,320	890,549		55,943

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,694,129	1,581,292	3,216,581	30.23	106,404
2011	174,377.96	56,638	52,866	121,512	30.14	4,032
2021	84,360.17	11,119	10,378	73,982	29.63	2,497
2022	1,292,527.36	137,525	128,365	1,164,162	29.39	39,611
2023	118,404.34	9,378	8,753	109,651	29.05	3,775
2024	87,895.68	4,412	4,118	83,778	28.35	2,955
2025	116,849.61	2,150	2,007	114,843	26.67	4,306
	6,672,288.26	1,915,351	1,787,780	4,884,508		163,580
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	3,339,791	3,117,345	28,066,509	37.52	748,041
2022	3,002,042.24	258,476	241,260	2,760,782	37.15	74,314
2023	29,706.91	1,901	1,774	27,933	36.56	764
2024	21,138.08	856	799	20,339	35.54	572
2025	30,709.16	461	430	30,279	32.83	922
	34,267,449.95	3,601,485	3,361,609	30,905,841		824,613
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			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1934	309.40	309	309			
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	233	233			
1953	27,799.96	27,439	25,505	2,294	0.52	2,294
1954	20,454.90	20,056	18,643	1,812	0.78	1,812
1955	3,292.27	3,207	2,981	311	1.04	299
1957	1,355.54	1,302	1,210	145	1.58	92
1958	5,763.15	5,495	5,108	655	1.86	352
1959	1,958.52	1,854	1,723	235	2.14	110
1960	3,574.90	3,359	3,122	453	2.42	187
1961	649.28	605	562	87	2.70	32
1962	9,412.34	8,709	8,095	1,317	2.99	440
1963	12,936.88	11,876	11,039	1,898	3.28	579
1964	3,052.55	2,780	2,584	468	3.57	131
1966	2,516.15	2,255	2,096	420	4.15	101
1967	1,274.89	1,133	1,053	222	4.45	50
1968	419.83	370	344	76	4.74	16
1970	731.03	633	588	143	5.34	27
1971	10,643.95	9,143	8,499	2,145	5.64	380
1972	1,090.13	928	863	228	5.95	38
1975	164.27	136	126	38	6.93	5
1976	24,200.07	19,802	18,407	5,793	7.27	797
1977	7,165.00	5,798	5,389	1,776	7.63	233
1978	8,046.84	6,437	5,983	2,063	8.00	258
1979	4,081.97	3,227	3,000	1,082	8.38	129
1980	13,629.88	10,642	9,892	3,738	8.77	426
1983	369.74	303	282	88	9.30	9
1985	27,096.76	21,705	20,176	6,921	10.00	692
1986	5,526.05	4,381	4,072	1,454	10.26	142
1988	338.67	260	242	97	11.29	9
1989	19,959.70	15,121	14,055	5,904	11.60	509
1990	1,194.94	889	826	369	12.14	30
1991	5,163.03	3,785	3,518	1,645	12.48	132

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1992	7,676.31	5,513	5,125	2,552	13.05	196
1994	38,494.90	26,585	24,712	13,783	14.00	984
1995	28,542.82	19,341	17,978	10,565	14.39	734
1997	46,847.50	30,306	28,170	18,677	15.42	1,211
1998	39,421.11	24,816	23,067	16,354	16.04	1,020
1999	72,667.26	44,632	41,487	31,180	16.49	1,891
2000	38,962.96	23,218	21,582	17,381	17.12	1,015
2001	110,913.42	64,285	59,755	51,158	17.59	2,908
2002	39,331.76	22,038	20,485	18,847	18.24	1,033
2003	35,150.00	19,083	17,738	17,412	18.73	930
2004	52,683.27	27,653	25,704	26,979	19.23	1,403
2005	302,659.69	153,206	142,410	160,249	19.75	8,114
2006	139,043.00	67,450	62,697	76,346	20.43	3,737
2007	78,002.02	36,302	33,744	44,258	20.96	2,112
2011	148,951.37	57,451	53,403	95,549	23.09	4,138
2012	1,935.54	706	656	1,279	23.54	54
2013	5,265.73	1,797	1,670	3,595	24.13	149
2014	187,584.86	59,539	55,344	132,241	24.73	5,347
2015	20,002.66	5,881	5,467	14,536	25.21	577
2016	52,555.80	14,180	13,181	39,375	25.71	1,532
2017	28,421.86	6,958	6,468	21,954	26.22	837
2018	276,078.65	60,461	56,201	219,878	26.75	8,220
2019	737,164.05	142,273	132,248	604,916	27.17	22,264
2020	469,675.04	78,013	72,516	397,159	27.61	14,385
2021	305,923.54	42,401	39,413	266,510	27.97	9,528
2022	4,000.00	442	411	3,589	28.15	127
2023	4,502.00	366	340	4,162	28.27	147
2024	174,756.78	8,878	8,252	166,504	28.00	5,947
2025	11,517.54	214	199	11,319	26.45	428
	3,754,319.25	1,309,341	1,222,133	2,532,186		111,279
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	73,839	89,620	11,311	19.64	576
1961	86,871.16	63,287	76,813	10,058	19.71	510
1962	141,136.69	102,399	124,284	16,853	19.77	852
1963	9,480.45	6,849	8,313	1,168	19.83	59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

PNG - EMPIRE YARD - MAJOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2047
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	3,689.12	2,654	3,221	468	19.89	24
1965	479.00	343	416	63	19.95	3
1966	297.39	212	257	40	20.01	2
1967	860.37	610	740	120	20.07	6
1968	3,570.31	2,520	3,059	512	20.12	25
1969	661.27	464	563	98	20.17	5
1970	2,325.05	1,624	1,971	354	20.23	17
1971	74,835.43	51,999	63,112	11,723	20.28	578
1972	5,279.41	3,648	4,428	852	20.33	42
1973	5,863.34	4,030	4,891	972	20.37	48
1974	1,077.54	736	893	184	20.42	9
1975	20,112.15	13,656	16,575	3,538	20.47	173
1976	98,397.02	66,404	80,596	17,801	20.51	868
1977	262,518.62	176,021	213,640	48,878	20.55	2,378
1978	14,862.88	9,901	12,017	2,846	20.59	138
1979	31,316.64	20,717	25,145	6,172	20.63	299
1980	50,253.77	33,008	40,062	10,191	20.67	493
1981	48,963.34	31,921	38,743	10,220	20.71	493
1982	16,098.09	10,931	13,267	2,831	20.45	138
1983	15,919.21	10,761	13,061	2,858	20.25	141
1984	47,604.50	31,809	38,607	8,997	20.48	439
1985	68,749.88	45,657	55,415	13,335	20.36	655
1986	220,372.23	144,454	175,327	45,045	20.63	2,183
1987	95,726.84	62,242	75,544	20,182	20.58	981
1988	78,940.78	50,869	61,741	17,200	20.55	837
1989	133,833.58	85,386	103,635	30,199	20.57	1,468
1990	1,474.46	930	1,129	346	20.61	17
1991	12,756.63	7,952	9,652	3,105	20.69	150
1992	108,291.24	66,610	80,846	27,445	20.81	1,319
1993	238,990.24	145,665	176,797	62,194	20.66	3,010
1994	9,228.65	5,537	6,720	2,508	20.83	120
1995	133,112.29	78,922	95,789	37,323	20.77	1,797
1996	77,622.54	45,409	55,114	22,509	20.75	1,085
1997	4,624,824.64	2,665,286	3,234,912	1,389,912	20.77	66,919
1998	280,621.46	159,056	193,050	87,572	20.83	4,204
1999	84,872.92	47,232	57,326	27,546	20.92	1,317
2000	89,743.66	49,171	59,680	30,064	20.83	1,443
2001	725,398.24	390,554	474,023	251,375	20.79	12,091
2002	42,268.05	22,309	27,077	15,191	20.80	730
2003	180,782.36	93,320	113,264	67,518	20.85	3,238

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2004	146,160.24	73,606	89,337	56,823	20.95	2,712
2005	167,022.30	82,192	99,758	67,264	20.90	3,218
2006	140,015.92	67,110	81,453	58,563	20.91	2,801
2007	877,150.17	408,226	495,472	381,678	20.96	18,210
2008	79,300.50	36,082	43,793	35,507	20.96	1,694
2009	54,131.55	23,850	28,947	25,184	20.95	1,202
2010	196,247.48	83,346	101,159	95,089	21.00	4,528
2011	314,990.40	128,800	156,327	158,663	20.96	7,570
2012	49,422.81	19,349	23,484	25,939	20.98	1,236
2013	122,684.15	45,859	55,660	67,024	20.94	3,201
2014	163,988.66	58,085	70,499	93,490	20.97	4,458
2015	94,908.17	31,690	38,463	56,445	20.95	2,694
2016	608,702.23	190,280	230,947	377,755	20.89	18,083
2017	14,886.51	4,302	5,221	9,665	20.91	462
2025	4,028.00	102	124	3,904	19.30	202
	11,284,653.04	6,139,783	7,451,981	3,832,672		184,151

PNG - EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1960	27,374.98	24,648	27,375			
1961	2,250.14	2,024	2,250			
1962	11,395.40	10,233	11,395			
1964	212.41	190	212			
1965	479.69	429	480			
1972	4,846.95	4,281	4,847			
1973	59,338.04	52,297	59,338			
1976	674.99	591	675			
1977	9,114.69	7,963	9,115			
1978	24,124.85	21,026	24,125			
1979	540.75	470	541			
1980	8,726.53	7,566	8,727			
1981	52,430.77	45,335	52,431			
1982	22,292.87	19,475	22,293			
1984	11,417.15	9,890	11,417			
1986	31,130.64	26,760	31,131			
1987	11,362.33	9,735	11,362			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1988	15,773.37	13,455	15,773			
1989	8,654.63	7,373	8,655			
1990	94,337.02	79,809	94,337			
1992	6,049.58	5,069	6,050			
1993	1,598.34	1,335	1,598			
1994	38,859.45	32,300	38,859			
1995	4,586.75	3,788	4,587			
1996	1,532.27	1,255	1,532			
1997	1,129.92	922	1,130			
1998	3,483.10	2,819	3,483			
2001	6,551.41	5,180	6,468	83	6.42	13
2002	8,685.69	6,805	8,497	189	6.42	29
2003	26,975.97	20,947	26,155	821	6.40	128
2004	262,708.52	201,524	251,630	11,078	6.45	1,718
2005	28,203.02	21,417	26,742	1,461	6.42	228
2008	29,302.79	21,435	26,765	2,538	6.42	395
2010	189,349.18	133,832	167,107	22,242	6.43	3,459
2011	217,404.63	150,683	188,148	29,256	6.42	4,557
2014	19,697.18	12,640	15,783	3,914	6.42	610
2016	36,430.01	21,734	27,138	9,292	6.42	1,447
2020	4,772.90	2,202	2,749	2,023	6.42	315
	1,283,798.91	989,437	1,200,900	82,899		12,899
PNG - ARCHBALD INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 12-2052 NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,263	3,960	2,668	25.01	107
2002	3,783,335.80	1,820,920	2,210,088	1,573,248	25.06	62,779
2003	87,794.37	41,219	50,028	37,766	25.14	1,502
2004	116,222.01	53,346	64,747	51,475	25.05	2,055
2005	21,321.99	9,542	11,581	9,741	25.00	390
2006	70,501.63	30,534	37,060	33,442	25.20	1,327
2007	23,909.23	10,080	12,234	11,675	25.04	466
2008	36,082.96	14,837	18,008	18,075	25.06	721
2009	2,440.34	966	1,172	1,268	25.17	50
2010	44,187.56	16,849	20,450	23,738	25.15	944
2011	22,823.04	8,340	10,122	12,701	25.18	504

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2012	5,700.89	1,993	2,419	3,282	25.11	131
2013	10,921.02	3,631	4,407	6,514	25.09	260
2014	82,583.84	25,931	31,473	51,111	25.13	2,034
2015	2,300.95	679	824	1,477	25.09	59
2016	41,558.96	11,412	13,851	27,708	25.10	1,104
2021	94,830.25	14,594	17,713	77,117	24.74	3,117
2022	973,757.93	121,330	147,261	826,497	24.59	33,611
2023	81,823.98	7,626	9,256	72,568	24.31	2,985
2024	301,308.21	17,777	21,576	279,732	23.94	11,685
2025	136,691.16	2,953	3,584	133,107	22.70	5,864
	5,946,724.53	2,217,822	2,691,816	3,254,909		131,695
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	780,161.32	213,530	259,166	520,996	30.52	17,071
2015	32,204.52	8,251	10,014	22,190	30.48	728
2016	12,899.16	3,064	3,719	9,180	30.50	301
2022	25,185.45	2,655	3,222	21,963	29.72	739
2023	69,633.76	5,466	6,634	63,000	29.35	2,147
2025	6,818.51	124	151	6,668	26.97	247
	926,902.72	233,090	282,906	643,997		21,233
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	280,331.31	240,805	280,331			
1972	819.18	697	819			
1973	1,448.41	1,221	1,448			
1974	13,842.50	11,562	13,843			
1975	146,776.04	121,347	146,776			
1976	284,409.36	232,718	283,601	808	7.27	111
1978	1,790.28	1,432	1,745	45	8.00	6
1983	1,783.82	1,462	1,782	2	9.30	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1984	8,520.87	6,924	8,438	83	9.51	9
1986	1,514.84	1,201	1,464	51	10.26	5
1987	65,137.00	50,826	61,939	3,198	10.77	297
1988	169,541.45	130,106	158,553	10,988	11.29	973
1989	18,663.17	14,139	17,230	1,433	11.60	124
1990	3,349.53	2,491	3,036	314	12.14	26
1992	921.16	662	807	114	13.05	9
1994	8,616.93	5,951	7,252	1,365	14.00	98
1995	478.10	324	395	83	14.39	6
1996	2,301.93	1,522	1,855	447	15.00	30
1997	23,460.19	15,176	18,494	4,966	15.42	322
1998	20,910.41	13,163	16,041	4,869	16.04	304
1999	5,025.24	3,087	3,762	1,263	16.49	77
2000	411,880.07	245,439	299,104	112,776	17.12	6,587
2001	15,936.04	9,237	11,257	4,679	17.59	266
2002	132,402.81	74,185	90,405	41,997	18.24	2,302
2003	14,271.77	7,748	9,442	4,830	18.73	258
2004	40,977.09	21,509	26,212	14,765	19.23	768
2005	20,042.49	10,146	12,364	7,678	19.75	389
2007	63,327.92	29,473	35,917	27,411	20.96	1,308
2008	2,287.79	1,029	1,254	1,034	21.41	48
2009	9,297.12	3,988	4,860	4,437	21.96	202
2010	66,442.25	27,082	33,003	33,439	22.52	1,485
2011	414,026.48	159,690	194,606	219,421	23.09	9,503
2012	84,354.10	30,747	37,470	46,884	23.54	1,992
2014	114,343.64	36,293	44,228	70,115	24.73	2,835
2015	184,377.83	54,207	66,059	118,319	25.21	4,693
2016	68,563.53	18,498	22,543	46,021	25.71	1,790
2017	415,243.64	101,652	123,878	291,366	26.22	11,112
2018	670,627.51	146,867	178,979	491,648	26.75	18,379
2019	2,150,850.48	415,114	505,878	1,644,973	27.17	60,544
2020	718,652.38	119,368	145,468	573,185	27.61	20,760
2021	1,700,822.87	235,734	287,277	1,413,546	27.97	50,538
2022	2,090,621.37	231,223	281,779	1,808,842	28.15	64,257
2023	788,535.18	64,029	78,029	710,506	28.27	25,133
2024	859,477.03	43,661	53,207	806,270	28.00	28,795
2025	455,192.92	8,467	10,318	444,875	26.45	16,819
	12,552,196.03	2,952,202	3,583,149	8,969,047		333,160

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,133	2,453			
1970	872.29	757	872			
1976	342.77	293	343			
1988	1,813.00	1,506	1,813			
1990	11,104.08	9,120	11,069	35	7.67	5
1992	1,829.56	1,490	1,808	21	7.57	3
1993	164,577.50	133,225	161,696	2,881	7.59	380
1994	8,948.74	7,187	8,723	226	7.66	30
1995	553.43	442	536	17	7.63	2
1996	6,824.90	5,410	6,566	259	7.65	34
1997	2,764.61	2,179	2,645	120	7.59	16
1999	58,743.84	45,491	55,213	3,531	7.65	462
2000	1,983.26	1,522	1,847	136	7.64	18
2005	3,338.96	2,427	2,946	393	7.60	52
2006	4,214.76	3,018	3,663	552	7.63	72
2008	49,021.21	34,143	41,440	7,582	7.63	994
2010	2,592.10	1,736	2,107	485	7.65	63
2011	12,791.22	8,383	10,175	2,617	7.62	343
2015	244,901.72	141,700	171,983	72,919	7.65	9,532
2016	106,882.55	59,192	71,842	35,041	7.65	4,581
2017	7,718.68	4,068	4,937	2,781	7.63	364
2018	17,640.50	8,746	10,615	7,025	7.63	921
2021	63,475.20	23,562	28,597	34,878	7.62	4,577
2022	2,400.00	756	918	1,482	7.61	195
2023	7,122.00	1,763	2,140	4,982	7.60	656
2025	3,950.00	248	301	3,649	7.47	488
	788,859.88	500,497	607,248	181,612		23,788
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1989	127.23	89	108	19	15.83	1
1992	758,027.04	511,668	620,802	137,225	16.01	8,571
1993	3,146.41	2,101	2,549	597	16.06	37
1994	8,657.45	5,736	6,959	1,698	15.92	107
1995	2,701.38	1,765	2,141	560	16.05	35
1996	9,933.05	6,421	7,791	2,143	16.00	134

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,094	1,327	411	16.04	26
2000	420,169.40	256,724	311,481	108,689	16.07	6,763
2002	79,118.01	46,727	56,693	22,425	16.12	1,391
2003	8,394.64	4,875	5,915	2,480	16.07	154
2004	30,839.56	17,563	21,309	9,531	16.06	593
2005	11,025.37	6,140	7,450	3,576	16.11	222
2006	34,349.48	18,714	22,706	11,644	16.08	724
2009	48,535.59	24,588	29,832	18,703	16.07	1,164
2010	16,891.81	8,301	10,072	6,820	16.04	425
2012	6,549.63	2,989	3,627	2,923	16.09	182
2014	117,924.70	49,222	59,721	58,204	16.05	3,626
2015	37,408.06	14,769	17,919	19,489	16.10	1,210
2016	10,340.67	3,841	4,660	5,680	16.08	353
2018	11,932.98	3,804	4,615	7,318	16.03	457
2019	5,810.76	1,677	2,035	3,776	16.02	236
2021	4,225.20	930	1,128	3,097	15.95	194
2022	126,600.86	22,813	27,679	98,922	15.92	6,214
2023	61,685.87	8,420	10,216	51,470	15.82	3,253
2024	53,568.54	4,682	5,681	47,888	15.65	3,060
2025	14,313.88	458	556	13,758	15.15	908
	1,884,016.08	1,026,111	1,244,971	639,045		40,040
CPG - POTTSVILLE METER SHOP INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2049 NET SALVAGE PERCENT.. 0						
1936	1,234.84	964	1,170	65	18.46	4
1960	294.42	212	257	37	20.76	2
1969	377.45	260	315	62	21.36	3
1975	1,808.65	1,203	1,460	349	21.70	16
1981	26,509.40	16,893	20,496	6,013	21.98	274
1986	357.42	230	279	78	21.73	4
1987	95.00	61	74	21	21.63	1
1988	24.29	15	18	6	21.92	
1989	2,123.00	1,324	1,606	517	21.89	24
1991	4,760.80	2,902	3,521	1,240	21.93	57
1992	2,703.40	1,627	1,974	729	22.00	33
1994	18,973.34	11,147	13,525	5,449	21.94	248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,489	3,020	1,287	22.10	58
1996	9,271.45	5,288	6,416	2,856	22.03	130
1997	11,191.78	6,292	7,634	3,558	22.00	162
1999	519,130.02	282,095	342,263	176,867	22.06	8,018
2000	12,387.00	6,600	8,008	4,379	22.14	198
2002	2,306.86	1,180	1,432	875	22.20	39
2003	6,184.42	3,096	3,756	2,428	22.20	109
2008	184,472.34	81,352	98,704	85,769	22.18	3,867
2014	17,931.59	6,125	7,431	10,500	22.17	474
2017	149,837.36	41,520	50,376	99,461	22.17	4,486
2022	15,322.66	2,118	2,570	12,753	21.82	584
	991,604.71	474,993	576,305	415,300		18,791
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	3,304	3,370			
1958	10,313.10	9,834	10,313			
1959	27,782.48	26,296	27,782			
1960	1,594.52	1,498	1,595			
1961	1,314.41	1,226	1,314			
1962	614.41	568	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, 2025

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	685	747			
1964	861.27	784	861			
1965	1,553.29	1,403	1,553			
1966	104,751.07	93,883	104,751			
1967	23,858.73	21,204	23,859			
1968	4,640.61	4,091	4,641			
1969	2,008.79	1,756	2,009			
1970	2,014.32	1,745	2,014			
1971	4,281.55	3,678	4,282			
1972	2,776.85	2,364	2,777			
1973	3,268.03	2,756	3,268			
1974	12,868.29	10,748	12,868			
1976	487.18	399	487			
1977	3,675.13	2,974	3,633	42	7.63	6
1978	423.97	339	414	10	8.00	1
1979	1,309.69	1,035	1,264	45	8.38	5
1980	4,025.99	3,143	3,839	187	8.77	21
1981	4,614.96	3,556	4,344	271	9.18	30
1982	11,408.95	9,474	11,409			
1983	500.00	410	500			
1984	12,832.20	10,427	12,737	95	9.51	10
1985	1,022.46	819	1,000	22	10.00	2
1987	1,781.17	1,390	1,698	83	10.77	8
1988	13,848.31	10,627	12,981	867	11.29	77
1989	1,502.94	1,139	1,391	112	11.60	10
1990	236,214.33	175,696	214,619	21,595	12.14	1,779
1991	44,551.84	32,656	39,890	4,661	12.48	373
1992	18,016.03	12,939	15,805	2,211	13.05	169
1993	112,769.99	79,649	97,294	15,476	13.41	1,154
1994	123,184.01	85,071	103,917	19,267	14.00	1,376
1995	39,025.60	26,444	32,302	6,723	14.39	467
1996	716,749.96	473,772	578,730	138,020	15.00	9,201
1997	241,538.51	156,251	190,866	50,672	15.42	3,286
1998	247,918.65	156,065	190,639	57,280	16.04	3,571
1999	79,405.90	48,771	59,576	19,830	16.49	1,203
2000	174,727.70	104,120	127,186	47,541	17.12	2,777
2001	48,581.99	28,158	34,396	14,186	17.59	806
2002	58,988.30	33,051	40,373	18,615	18.24	1,021
2003	627,003.27	340,400	415,811	211,192	18.73	11,276
2004	750,267.81	393,816	481,060	269,207	19.23	13,999
2005	265,792.85	134,544	164,350	101,443	19.75	5,136

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2006	119,100.02	57,775	70,574	48,526	20.43	2,375
2007	186,501.60	86,798	106,027	80,475	20.96	3,839
2008	816,679.27	367,342	448,721	367,958	21.41	17,186
2009	11,819.05	5,070	6,193	5,626	21.96	256
2010	134,277.17	54,731	66,856	67,421	22.52	2,994
2011	71,427.96	27,550	33,653	37,775	23.09	1,636
2012	72,706.86	26,502	32,373	40,334	23.54	1,713
2013	141,679.13	48,341	59,050	82,629	24.13	3,424
2014	264,648.26	83,999	102,608	162,040	24.73	6,552
2015	294,495.93	86,582	105,763	188,733	25.21	7,486
2016	193,954.73	52,329	63,922	130,033	25.71	5,058
2017	115,906.28	28,374	34,660	81,246	26.22	3,099
2018	290,104.93	63,533	77,608	212,497	26.75	7,944
2019	608,960.07	117,529	143,566	465,394	27.17	17,129
2020	519,803.19	86,339	105,466	414,337	27.61	15,007
2021	743,188.51	103,006	125,826	617,363	27.97	22,072
2022	1,585,043.09	175,306	214,143	1,370,901	28.15	48,700
2023	3,888,868.40	315,776	385,732	3,503,137	28.27	123,917
2024	473,610.79	24,059	29,389	444,222	28.00	15,865
2025	2,737,174.93	50,911	62,190	2,674,985	26.45	101,134
	17,391,579.97	4,447,651	5,396,293	11,995,287		465,150
	159,009,346.87	47,302,497	49,470,173	109,539,174		6,044,845

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1   3.80

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, 2025

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						
2006	15,741.19	15,151	12,408	3,333	0.75	3,333
2007	98,862.25	90,212	73,878	24,984	1.75	14,277
2008	10,904.48	9,541	7,813	3,091	2.50	1,236
2009	196,763.79	162,330	132,938	63,826	3.50	18,236
2010	29,674.64	22,998	18,834	10,841	4.50	2,409
2013	49,177.44	30,736	25,171	24,007	7.50	3,201
2014	164,928.32	94,834	77,663	87,265	8.50	10,266
2015	142,233.63	74,673	61,152	81,081	9.50	8,535
2016	156,448.43	74,313	60,858	95,591	10.50	9,104
2017	694,772.06	295,278	241,814	452,958	11.50	39,388
2018	365,293.03	136,985	112,182	253,111	12.50	20,249
2019	260,157.81	84,551	69,242	190,916	13.50	14,142
2020	246,448.03	67,773	55,502	190,946	14.50	13,169
2021	1,078,784.33	242,726	198,777	880,007	15.50	56,775
2022	104,987.55	18,373	15,046	89,941	16.50	5,451
2023	12,578.55	1,572	1,287	11,291	17.50	645
2024	849.08	64	52	797	18.50	43
	3,628,604.61	1,422,110	1,164,617	2,463,988		220,459
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,234.22	1,188	1,234			
2007	1,312.22	1,197	1,298	14	1.75	8
2008	24,417.03	21,365	23,165	1,252	2.50	501
2010	2,239.24	1,735	1,881	358	4.50	80
2011	20,678.25	14,992	16,255	4,423	5.50	804
2014	33,759.66	19,412	21,047	12,712	8.50	1,496
2015	35,177.20	18,468	20,024	15,153	9.50	1,595
2016	233,275.70	110,806	120,140	113,135	10.50	10,775
2017	400,100.57	170,043	184,368	215,733	11.50	18,759
2018	31,187.62	11,695	12,680	18,507	12.50	1,481
2019	69,735.23	22,664	24,573	45,162	13.50	3,345
2020	115,739.37	31,828	34,509	81,230	14.50	5,602
2021	147,329.19	33,149	35,942	111,388	15.50	7,186
2022	100,538.69	17,594	19,076	81,463	16.50	4,937

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, 2025

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						
2023	16,822.55	2,103	2,280	14,542	17.50	831
2024	4,362.42	327	355	4,008	18.50	217
2025	7,898.56	197	214	7,685	19.50	394
	1,245,807.72	478,763	519,041	726,767		58,011
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,393.32	1,341	1,393			
2007	4,828.41	4,406	4,828			
2009	1,926.82	1,590	1,789	138	3.50	39
2013	4,225.61	2,641	2,972	1,254	7.50	167
2014	54,667.08	31,434	35,372	19,295	8.50	2,270
2015	9,361.71	4,915	5,531	3,831	9.50	403
2016	22,950.78	10,902	12,268	10,683	10.50	1,017
2017	31,887.57	13,552	15,250	16,638	11.50	1,447
2018	64,576.87	24,216	27,249	37,327	12.50	2,986
2019	9,728.37	3,162	3,558	6,170	13.50	457
2020	395,875.29	108,866	122,503	273,372	14.50	18,853
2021	6,256.54	1,408	1,584	4,672	15.50	301
2022	279,971.38	48,995	55,132	224,839	16.50	13,627
	887,649.75	257,428	289,430	598,220		41,567
	5,762,062.08	2,158,301	1,973,087	3,788,975		320,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.55

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, 2025

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						
2016	42,502.55	40,377	41,487	1,015	0.50	1,015
2017	3,747.59	3,185	3,273	475	1.50	317
2020	18,196.00	10,008	10,283	7,913	4.50	1,758
2021	41,085.52	18,488	18,996	22,089	5.50	4,016
	105,531.66	72,058	74,039	31,493		7,106
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	5,541.48	5,264	4,717	825	0.50	825
2017	8,554.22	7,271	6,515	2,039	1.50	1,359
2018	2,800.72	2,101	1,883	918	2.50	367
2019	4,541.15	2,952	2,645	1,896	3.50	542
2021	79,835.69	35,926	32,191	47,644	5.50	8,663
2023	2,910.37	728	652	2,258	7.50	301
	104,183.63	54,242	48,603	55,580		12,057
	209,715.29	126,300	122,642	87,073		19,163

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5   9.14

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.72	18,622	16,896	3,794	0.50	3,794
2022	385,091.78	269,564	244,582	140,509	1.50	93,673
2023	8,449,684.03	4,224,842	3,833,310	4,616,375	2.50	1,846,550
2024	105,727.22	31,718	28,779	76,949	3.50	21,985
2025	2,608,891.49	260,889	236,711	2,372,180	4.50	527,151
	11,570,085.24	4,805,635	4,360,278	7,209,807		2,493,153
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.71	18,622	10,112	10,579	0.50	10,579
	20,690.71	18,622	10,112	10,579		10,579
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	18,622	20,691			
	20,690.76	18,622	20,691			
	11,611,466.71	4,842,879	4,391,081	7,220,386		2,503,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9   21.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	4,378,297.50	4,378,298	4,333,192	45,106		
	4,378,297.50	4,378,298	4,333,192	45,106		

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

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, 2025

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						
2008	259,506.50	259,506	259,507			
2009	40,958.77	40,959	40,959			
2010	172,048.21	172,048	172,048			
2011	24,265.04	24,265	24,265			
2012	289,474.52	289,475	289,475			
2013	122,786.73	122,787	122,787			
2014	194,702.01	194,702	194,702			
2015	511,276.95	511,277	511,277			
2016	125,210.21	118,950	125,210			
2017	49,440.00	42,024	49,440			
2019	985,498.08	640,574	783,872	201,626	3.50	57,607
2020	17,620.50	9,691	11,859	5,762	4.50	1,280
2021	44,109.42	19,849	24,289	19,820	5.50	3,604
2022	240,887.73	84,311	103,172	137,716	6.50	21,187
2023	1,660,917.30	415,229	508,117	1,152,800	7.50	153,707
2024	2,425,842.93	363,876	445,276	1,980,567	8.50	233,008
2025	22,628.43	1,131	1,384	21,244	9.50	2,236
	7,187,173.33	3,310,654	3,667,639	3,519,535		472,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4   6.58

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, 2025

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						
2005	867,789.26	867,789	867,789			
2006	1,281,856.64	1,281,857	1,281,857			
2007	3,042,652.35	3,042,652	3,042,652			
2008	2,908,998.47	2,908,998	2,908,998			
2011	256,689.15	248,134	256,689			
2012	365,169.50	328,653	346,891	18,278	1.50	12,185
2013	142,364.69	118,637	125,221	17,144	2.50	6,858
2014	495,556.48	379,928	401,012	94,545	3.50	27,013
2022	1,468,239.56	342,584	361,595	1,106,644	11.50	96,230
2023	33,630,977.05	5,605,275	5,916,335	27,714,643	12.50	2,217,171
2024	8,239,887.66	823,989	869,716	7,370,172	13.50	545,939
	52,700,180.81	15,948,496	16,378,755	36,321,426		2,905,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.51

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, 2025

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	525,526	691,445	103,482	2.82	36,696
2021	1,291,033.02	748,799	985,210	305,823	3.26	93,811
2022	422,631.37	201,595	265,243	157,389	3.84	40,987
2023	231,386.91	82,189	108,138	123,249	4.54	27,147
2024	218,051.69	47,971	63,116	154,935	5.32	29,123
	2,958,029.71	1,606,080	2,113,152	844,878		227,764
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	239,038	231,825	82,491	2.36	34,954
2020	139,867.03	92,466	89,676	50,191	2.82	17,798
2021	29,417.69	17,062	16,547	12,871	3.26	3,948
2022	136,892.33	65,298	63,328	73,565	3.84	19,158
2023	104,183.66	37,006	35,889	68,294	4.54	15,043
2024	73,032.04	16,067	15,582	57,450	5.32	10,799
2025	110,053.90	8,232	7,984	102,070	6.18	16,516
	907,763.10	475,169	460,831	446,932		118,216
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	72,209.78	51,962	58,122	14,088	2.53	5,568
2020	89,863.00	59,408	66,451	23,412	2.82	8,302
2021	70,426.41	40,847	45,689	24,737	3.26	7,588
2023	32,810.13	11,654	13,036	19,775	4.54	4,356
2024	70,946.23	15,608	17,458	53,488	5.32	10,054
2025	36,693.64	2,745	3,070	33,623	6.18	5,441
	372,949.19	182,224	203,827	169,122		41,309
	4,238,742.00	2,263,473	2,777,810	1,460,932		387,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8   9.14

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, 2025

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	243,833.01	185,996	243,833			
2018	1,528,160.45	1,059,015	1,393,529	134,632	3.32	40,552
2019	570,621.57	364,970	480,254	90,368	3.66	24,691
2020	3,142,823.45	1,794,238	2,360,989	781,835	4.13	189,306
2021	769,040.96	375,446	494,039	275,002	4.72	58,263
2022	1,601,374.43	629,981	828,975	772,400	5.40	143,037
2023	2,397,349.80	693,314	912,313	1,485,037	6.14	241,863
2024	3,973,495.59	704,501	927,034	3,046,462	6.96	437,710
2025	3,141,671.65	187,872	247,216	2,894,456	7.85	368,721
	17,368,370.91	5,995,333	7,888,181	9,480,190		1,504,143
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	671,460	651,199	229,058	2.95	77,647
2018	628,832.36	435,781	422,631	206,201	3.32	62,109
2019	1,730,886.11	1,107,075	1,073,669	657,217	3.66	179,567
2020	2,690,921.03	1,536,247	1,489,891	1,201,031	4.13	290,807
2021	996,770.72	486,623	471,939	524,832	4.72	111,193
2022	1,723,912.24	678,187	657,723	1,066,190	5.40	197,443
2023	1,446,706.58	418,388	405,763	1,040,944	6.14	169,535
2024	2,007,590.08	355,946	345,205	1,662,385	6.96	238,848
2025	1,998,739.29	119,525	115,918	1,882,821	7.85	239,850
	14,104,614.77	5,809,232	5,633,938	8,470,677		1,566,999
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,476,187.74	944,170	1,056,101	420,086	3.66	114,778
2020	2,114,429.47	1,207,128	1,350,233	764,197	4.13	185,036
2021	1,795,931.52	876,774	980,715	815,216	4.72	172,715
2022	1,550,354.62	609,910	682,215	868,140	5.40	160,767

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2023	598,545.91	173,099	193,620	404,926	6.14	65,949
2024	638,729.13	113,247	126,672	512,057	6.96	73,571
2025	3,376,941.45	201,941	225,881	3,151,060	7.85	401,409
	11,551,119.84	4,126,269	4,615,438	6,935,682		1,174,225
	43,024,105.52	15,930,834	18,137,556	24,886,549		4,245,367

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 9.87

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, 2025

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	86,156	113,357	38,113	4.93	7,731
2020	1,825,853.39	901,789	1,186,502	639,352	5.64	113,360
2022	155,830.23	50,723	66,737	89,093	7.25	12,289
2025	415,782.24	19,625	25,821	389,961	10.09	38,648
	2,548,935.94	1,058,293	1,392,417	1,156,519		172,028
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	296,116	287,181	179,510	4.32	41,553
2020	778,452.97	384,478	372,876	405,577	5.64	71,911
2021	72,949.47	30,070	29,163	43,787	6.42	6,820
2022	226,163.76	73,616	71,395	154,769	7.25	21,347
2024	435,612.35	61,596	59,737	375,875	9.10	41,305
2025	145,862.70	6,885	6,677	139,185	10.09	13,794
	2,125,732.38	852,761	827,029	1,298,703		196,730
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	603,388.00	343,207	383,894	219,494	4.93	44,522
2020	491,779.07	242,890	271,684	220,095	5.64	39,024
2021	162,049.64	66,797	74,716	87,334	6.42	13,603
2022	236,527.62	76,990	86,117	150,411	7.25	20,746
2023	172,449.92	40,491	45,291	127,159	8.15	15,602
2024	311,815.88	44,091	49,318	262,498	9.10	28,846
2025	273,742.77	12,921	14,453	259,290	10.09	25,698
	2,251,752.90	827,387	925,473	1,326,280		188,041
	6,926,421.22	2,738,441	3,144,919	3,781,502		556,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8   8.04

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, 2025

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	339,862	447,163	88,475	4.32	20,480
2019	381,787.38	217,161	285,723	96,064	4.93	19,486
2020	414,682.49	204,812	269,475	145,207	5.64	25,746
2021	310,179.53	127,856	168,223	141,957	6.42	22,112
2022	1,307,895.60	425,720	560,129	747,767	7.25	103,140
2023	547,886.82	128,644	169,260	378,627	8.15	46,457
2025	889,618.07	41,990	55,247	834,371	10.09	82,693
	4,387,688.01	1,486,045	1,955,220	2,432,468		320,114
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	269,902	261,758	163,619	4.32	37,875
2019	314,507.36	178,892	173,494	141,013	4.93	28,603
2020	346,472.52	171,123	165,959	180,513	5.64	32,006
2023	815,413.48	191,459	185,682	629,732	8.15	77,268
2025	813,571.95	38,401	37,242	776,330	10.09	76,941
	2,715,342.15	849,777	824,135	1,891,207		252,693
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	82,337.38	79,060	82,337			
2005	284,538.01	263,881	284,538			
2019	305,665.05	173,862	198,682	106,983	4.93	21,700
2020	514,813.65	254,266	290,565	224,249	5.64	39,760
2023	268,096.35	62,949	71,936	196,161	8.15	24,069
2024	1,374,740.74	194,388	222,139	1,152,602	9.10	126,660
2025	111,029.33	5,241	5,989	105,040	10.09	10,410
	2,941,220.51	1,033,647	1,156,186	1,785,035		222,599
	10,044,250.67	3,369,469	3,935,541	6,108,710		795,406

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7   7.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	11,933	15,700	790	5.16	153
2014	38,491.58	26,074	34,306	4,186	5.48	764
2016	325,609.19	200,771	264,158	61,451	5.91	10,398
2018	36,897.65	19,593	25,779	11,119	6.62	1,680
2019	26,522.13	12,654	16,649	9,873	7.12	1,387
2020	69,273.71	28,880	37,998	31,276	7.69	4,067
2021	21,143.06	7,413	9,753	11,390	8.34	1,366
2025	26,522.47	1,117	1,470	25,053	11.38	2,201
	560,950.51	308,435	405,814	155,137		22,016
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	6,700.32	6,099	5,915	785	2.69	292
2004	1,216.16	1,029	998	218	3.87	56
2010	45,935.70	34,957	33,902	12,033	4.87	2,471
2011	49,119.84	36,535	35,433	13,687	4.99	2,743
2018	76,939.46	40,855	39,622	37,317	6.62	5,637
2020	58,429.07	24,359	23,624	34,805	7.69	4,526
2021	77,578.44	27,199	26,378	51,200	8.34	6,139
2022	19,945.76	5,577	5,409	14,537	9.02	1,612
2023	69,667.38	14,247	13,817	55,850	9.72	5,746
2025	192,935.29	8,123	7,878	185,057	11.38	16,262
	598,467.42	198,980	192,976	405,491		45,484
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1993	1,810.90	1,717	1,811			
2000	33,228.01	29,616	33,133	95	3.08	31
2001	6,200.60	5,458	6,106	94	3.30	28
2002	17,349.12	15,087	16,879	470	3.49	135
2003	16,279.31	13,981	15,641	638	3.66	174
2004	90,222.97	76,311	85,373	4,849	3.87	1,253
2005	102,817.05	85,575	95,738	7,079	4.08	1,735
2006	20,800.27	17,056	19,082	1,719	4.23	406

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2008	13,098.80	10,385	11,618	1,481	4.57	324
2010	9,187.14	6,991	7,821	1,366	4.87	280
2017	7,110.94	4,104	4,591	2,520	6.23	404
2019	69,640.53	33,225	37,171	32,470	7.12	4,560
2020	107,911.42	44,988	50,331	57,581	7.69	7,488
2021	240,735.39	84,402	94,425	146,310	8.34	17,543
2022	214,947.38	60,099	67,236	147,711	9.02	16,376
2024	201,868.23	25,234	28,231	173,638	10.50	16,537
2025	361,524.72	15,220	17,027	344,497	11.38	30,272
	1,514,732.78	529,449	592,215	922,518		97,546
	2,674,150.71	1,036,864	1,191,005	1,483,146		165,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0   6.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	3,214	3,214	2,376	8.50	280
2018	10,248.45	3,843	3,843	6,405	12.50	512
	15,838.44	7,057	7,057	8,781		792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 5.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2006	539,951.02	519,703	539,951			
2007	637,237.38	581,479	604,690	32,547	1.75	18,598
2008	236,121.16	206,606	214,853	21,268	2.50	8,507
2009	314,488.38	259,453	269,810	44,679	3.50	12,765
2010	162,964.81	126,298	131,340	31,625	4.50	7,028
2011	451,363.00	327,238	340,301	111,062	5.50	20,193
2012	368,654.37	248,842	258,775	109,879	6.50	16,904
2013	792,113.30	495,071	514,833	277,280	7.50	36,971
2014	476,076.46	273,744	284,671	191,405	8.50	22,518
2015	1,648,297.12	865,356	899,899	748,398	9.50	78,779
2016	1,270,294.92	603,390	627,476	642,819	10.50	61,221
2017	1,830,420.92	777,929	808,982	1,021,439	11.50	88,821
2018	915,728.07	343,398	357,106	558,622	12.50	44,690
2019	1,013,925.51	329,526	342,680	671,246	13.50	49,722
2020	1,214,941.27	334,109	347,446	867,495	14.50	59,827
2021	2,421,094.90	544,746	566,491	1,854,604	15.50	119,652
2022	2,950,748.68	516,381	536,994	2,413,755	16.50	146,288
2023	2,303,400.56	287,925	299,418	2,003,982	17.50	114,513
2024	1,538,342.77	115,376	119,982	1,418,361	18.50	76,668
2025	1,186,024.58	29,651	30,835	1,155,190	19.50	59,241
	22,272,189.18	7,786,221	8,096,530	14,175,659		1,042,906
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	272,070.63	261,868	268,238	3,833	0.75	3,833
2007	397,958.98	363,138	371,971	25,988	1.75	14,850
2008	194,881.81	170,522	174,670	20,212	2.50	8,085
2009	386,652.36	318,988	326,747	59,905	3.50	17,116
2010	528,508.76	409,594	419,557	108,952	4.50	24,212
2011	46,412.17	33,649	34,467	11,945	5.50	2,172
2012	106,370.79	71,800	73,546	32,824	6.50	5,050
2013	245,409.98	153,381	157,112	88,298	7.50	11,773
2014	495,061.18	284,660	291,584	203,477	8.50	23,938
2015	960,119.93	504,063	516,324	443,796	9.50	46,715
2016	523,955.99	248,879	254,933	269,023	10.50	25,621
2017	608,859.13	258,765	265,059	343,800	11.50	29,896
2018	1,012,779.35	379,792	389,030	623,749	12.50	49,900
2019	553,146.33	179,773	184,146	369,000	13.50	27,333

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,269,985.14	349,246	357,741	912,244	14.50	62,913
2021	1,323,741.79	297,842	305,087	1,018,655	15.50	65,720
2022	786,517.05	137,640	140,988	645,529	16.50	39,123
2023	1,635,510.95	204,439	209,412	1,426,099	17.50	81,491
2024	938,712.15	70,403	72,116	866,597	18.50	46,843
2025	778,594.88	19,465	19,938	758,656	19.50	38,905
	13,065,249.35	4,717,907	4,832,667	8,232,582		625,489
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	119,681.95	119,682	119,682			
2006	299,558.28	288,325	244,440	55,119	0.75	55,119
2007	491,013.65	448,050	379,853	111,160	1.75	63,520
2008	601,711.46	526,498	446,361	155,351	2.50	62,140
2009	555,234.09	458,068	388,347	166,888	3.50	47,682
2010	130,973.00	101,504	86,054	44,919	4.50	9,982
2011	37,493.92	27,183	23,046	14,448	5.50	2,627
2012	293,686.51	198,238	168,065	125,622	6.50	19,326
2013	299,610.27	187,256	158,754	140,856	7.50	18,781
2014	509,913.33	293,200	248,573	261,341	8.50	30,746
2015	265,009.96	139,130	117,953	147,057	9.50	15,480
2016	645,329.65	306,532	259,875	385,454	10.50	36,710
2017	190,998.54	81,174	68,819	122,180	11.50	10,624
2018	723,680.35	271,380	230,074	493,606	12.50	39,488
2019	612,456.17	199,048	168,751	443,705	13.50	32,867
2020	522,174.71	143,598	121,741	400,433	14.50	27,616
2021	1,106,649.73	248,996	211,097	895,553	15.50	57,778
2022	842,166.59	147,379	124,947	717,220	16.50	43,468
2023	351,898.78	43,987	37,292	314,607	17.50	17,978
2024	213,446.62	16,008	13,571	199,875	18.50	10,804
2025	658,104.88	16,453	13,949	644,156	19.50	33,034
	9,470,792.44	4,261,689	3,631,243	5,839,549		635,770
	44,808,230.97	16,765,817	16,560,441	28,247,790		2,304,165

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3   5.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	290	280	273	9.50	29
2016	295.77	140	135	161	10.50	15
2017	411,182.60	174,753	168,734	242,448	11.50	21,082
2018	25,747.54	9,655	9,322	16,425	12.50	1,314
	437,778.64	184,838	178,472	259,307		22,440

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 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, 2025

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	5,677	5,848	651	3.65	178
2001	27,339.91	23,603	24,313	3,027	3.84	788
2002	3,719.59	3,174	3,269	450	4.00	112
2003	30,828.76	25,927	26,707	4,122	4.21	979
2004	11,906.59	9,868	10,165	1,742	4.39	397
2005	9,418.96	7,687	7,918	1,501	4.56	329
2006	22,392.50	17,932	18,471	3,921	4.79	819
2007	37,931.66	29,837	30,734	7,197	4.95	1,454
2009	17,602.56	13,389	13,792	3,811	5.19	734
2013	15,373.86	10,513	10,829	4,545	5.78	786
2018	220,480.47	111,607	114,963	105,517	7.32	14,415
2019	308,929.87	140,161	144,376	164,554	7.83	21,016
2020	2,155,616.89	850,175	875,741	1,279,876	8.45	151,465
2021	384,329.95	127,290	131,118	253,212	9.09	27,856
2022	684,283.11	180,377	185,801	498,482	9.78	50,970
2023	216,868.00	41,682	42,935	173,933	10.50	16,565
2024	255,991.05	30,028	30,931	225,060	11.29	19,934
2025	755,399.83	29,838	30,735	724,665	12.16	59,594
	5,164,911.92	1,658,765	1,708,646	3,456,266		368,391
PNG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	57,280	68,110			
2004	167,248.57	138,616	167,249			
2007	13,369.18	10,516	12,910	459	4.95	93
2008	35,075.31	27,190	33,381	1,694	5.07	334
2009	48,114.46	36,596	44,928	3,186	5.19	614
2010	12,089.03	8,994	11,042	1,047	5.33	196
2016	8,023.37	4,764	5,849	2,175	6.50	335
2018	1,346,981.57	681,842	837,089	509,892	7.32	69,657
2020	1,330,094.12	524,589	644,031	686,063	8.45	81,191
2021	407,333.02	134,909	165,626	241,707	9.09	26,590
2022	764,277.51	201,464	247,335	516,943	9.78	52,857
2024	118,030.40	13,845	16,997	101,033	11.29	8,949
2025	305,022.18	12,048	14,791	290,231	12.16	23,868
	4,623,768.46	1,852,653	2,269,339	2,354,430		264,684

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	25,066	24,428	4,606	3.84	1,199
2003	58,019.67	48,795	47,554	10,466	4.21	2,486
2004	98,699.95	81,803	79,722	18,978	4.39	4,323
2005	80,413.99	65,626	63,957	16,457	4.56	3,609
2006	32,646.90	26,144	25,479	7,168	4.79	1,496
2008	69,039.30	53,519	52,157	16,882	5.07	3,330
2019	106,125.88	48,149	46,924	59,202	7.83	7,561
2020	920,993.58	363,240	353,999	566,994	8.45	67,100
2021	727,173.36	240,840	234,713	492,460	9.09	54,176
2022	603,777.04	159,156	155,107	448,670	9.78	45,876
2023	338,548.00	65,069	63,414	275,134	10.50	26,203
2024	162,408.89	19,051	18,566	143,843	11.29	12,741
2025	782,600.91	30,913	30,127	752,474	12.16	61,881
	4,009,482.13	1,227,371	1,196,147	2,813,335		291,981
	13,798,162.51	4,738,789	5,174,132	8,624,031		925,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	30,280	27,622	39,667	5.50	7,212
2023	23,301.32	5,825	5,314	17,988	7.50	2,398
2024	328,750.94	49,313	44,984	283,767	8.50	33,384
2025	102,352.01	5,118	4,669	97,683	9.50	10,282
	521,693.26	90,536	82,587	439,106		53,276
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	606,349	517,137	196,214	1.50	130,809
2019	33,841.70	21,997	18,761	15,081	3.50	4,309
2020	50,424.62	27,734	23,654	26,771	4.50	5,949
2021	75,819.30	34,119	29,099	46,720	5.50	8,495
2022	80,244.45	28,086	23,954	56,291	6.50	8,660
2023	99,558.60	24,890	21,228	78,331	7.50	10,444
2025	208,029.43	10,401	8,871	199,159	9.50	20,964
	1,261,269.72	753,576	642,703	618,567		189,630
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	15,267	8,808	9,154	1.50	6,103
2020	45,131.19	24,822	14,320	30,811	4.50	6,847
2021	21,890.53	9,851	5,683	16,207	5.50	2,947
2022	73,558.62	25,746	14,853	58,705	6.50	9,032
2024	407,805.20	61,171	35,290	372,515	8.50	43,825
2025	746,140.09	37,307	21,523	724,617	9.50	76,275
	1,312,487.12	174,164	100,477	1,212,010		145,029
	3,095,450.10	1,018,276	825,767	2,269,683		387,935

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 12.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	92,211	75,548	26,909	1.50	17,939
2013	68,350.42	56,958	46,665	21,685	2.50	8,674
2014	140,132.49	107,435	88,020	52,112	3.50	14,889
2015	39,471.49	27,630	22,637	16,835	4.50	3,741
2016	32,235.43	20,416	16,727	15,509	5.50	2,820
2017	165,977.94	94,055	77,058	88,920	6.50	13,680
2018	8,884.33	4,442	3,639	5,245	7.50	699
2020	89,054.88	32,654	26,753	62,302	9.50	6,558
2024	3,226.50	323	265	2,962	13.50	219
	649,789.68	436,124	357,312	292,478		69,219
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,672.91	25,784	26,673			
2012	6,969.59	6,273	6,970			
2014	262,109.02	200,951	262,109			
2016	44,259.57	28,031	44,260			
2017	64,069.97	36,307	64,070			
2018	1,869.95	935	1,870			
2020	61,699.27	22,623	49,576	12,123	9.50	1,276
2022	43,216.83	10,084	22,098	21,119	11.50	1,836
2023	41,520.68	6,920	15,164	26,356	12.50	2,108
2024	35,482.97	3,548	7,775	27,708	13.50	2,052
2025	15,929.11	531	1,164	14,765	14.50	1,018
	603,799.87	341,987	501,728	102,072		8,290
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	70,068.25	67,733	70,068			
2012	14,758.99	13,283	14,759			
2013	2,414.03	2,012	2,414			
2015	4,085.64	2,860	4,086			
2017	81,771.73	46,338	74,481	7,291	6.50	1,122
2018	4,477.95	2,239	3,599	879	7.50	117

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	2,371	3,811	1,660	8.50	195
2022	30,914.09	7,213	11,594	19,320	11.50	1,680
2023	42,498.56	7,083	11,385	31,114	12.50	2,489
	256,460.30	151,132	196,196	60,264		5,603
	1,510,049.85	929,243	1,055,236	454,814		83,112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5   5.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 399 OTHER TANGIBLE PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2003	16,032.00	16,032	16,032			
	16,032.00	16,032	16,032			

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

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33		0			
	138,963.52		0			

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

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
2017	6,947,107.66					
	6,947,107.66					

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

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	5,049,966	5,211,318	24,776,606	32.11	771,617
2020	1,918,595.10	282,801	291,837	1,626,758	31.81	51,140
2021	647,293.08	80,976	83,563	563,730	31.47	17,913
2022	2,012,444.98	204,867	211,413	1,801,032	30.87	58,342
2023	104,904.91	8,057	8,314	96,590	30.07	3,212
2024	34,006.49	1,680	1,734	32,273	28.89	1,117
2025	56,251.31	1,074	1,108	55,143	25.68	2,147
	34,761,419.35	5,629,421	5,809,287	28,952,133		905,488
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	857,383	884,777	10,860,201	31.75	342,054
2024	8,669,490.58	408,333	421,380	8,248,111	30.35	271,766
	20,414,468.56	1,265,716	1,306,157	19,108,312		613,820
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	196,831	203,120	1,179,120	21.07	55,962
	1,382,240.38	196,831	203,120	1,179,120		55,962
	56,558,128.29	7,091,968	7,318,564	49,239,565		1,575,270

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.79

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, 2025

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	1,145,746	1,226,044	2,299,330	13.50	170,321
2020	39,198.12	10,779	11,534	27,664	14.50	1,908
2021	10,994.97	2,474	2,647	8,348	15.50	539
2022	823,953.90	144,192	154,299	669,655	16.50	40,585
2024	1,250.26	94	101	1,149	18.50	62
2025	475,773.40	11,894	12,727	463,047	19.50	23,746
	4,876,544.36	1,315,179	1,407,352	3,469,193		237,161

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 4.86

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2021	1,076,376.00	968,738	748,671	327,705	0.50	327,705
	1,076,376.00	968,738	748,671	327,705		327,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0   30.45

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	22,821.74	22,822	22,822			
2021	847,064.50	762,358	689,356	157,708	0.50	157,708
2022	1,482,657.72	1,037,860	938,476	544,182	1.50	362,788
2023	4,553,142.98	2,276,571	2,058,570	2,494,573	2.50	997,829
2024	6,182,441.02	1,854,732	1,677,126	4,505,315	3.50	1,287,233
2025	4,789,195.97	478,920	433,060	4,356,136	4.50	968,030
	17,877,323.93	6,433,263	5,819,410	12,057,914		3,773,588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 21.11

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, 2025

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	4,485,291	3,819,935	6,875,882	9.00	763,987
	10,695,816.43	4,485,291	3,819,935	6,875,882		763,987
	13,499,682.50	7,289,157	6,623,801	6,875,882		763,987

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0   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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	805,219.92	764,959	788,386	16,834	0.50	16,834
2017	1,300,552.48	1,105,470	1,139,326	161,227	1.50	107,485
2018	1,373,844.01	1,030,383	1,061,939	311,905	2.50	124,762
2019	5,970,674.89	3,880,939	3,999,795	1,970,880	3.50	563,109
2020	12,600,894.61	6,930,492	7,142,743	5,458,152	4.50	1,212,923
2021	7,586,244.97	3,413,810	3,518,360	4,067,885	5.50	739,615
2022	8,200,508.34	2,870,178	2,958,079	5,242,429	6.50	806,528
2023	4,678,880.48	1,169,720	1,205,543	3,473,337	7.50	463,112
2024	3,671,205.29	550,681	567,546	3,103,659	8.50	365,136
2025	4,395,756.99	219,788	226,519	4,169,238	9.50	438,867
	50,583,781.98	21,936,420	22,608,237	27,975,545		4,838,371
FULLY AMORTIZED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	447,659.05	447,659	447,659			
2004	1,403,264.52	1,403,265	1,403,265			
2005	122,880.00	122,880	122,880			
2006	2,314,890.18	2,314,890	2,314,890			
2007	3,259,581.05	3,259,581	3,259,581			
2009	440,868.62	440,869	440,869			
2012	2,703,223.05	2,703,223	2,703,223			
2013	259,177.61	259,178	259,178			
2014	740,529.10	740,529	740,529			
2015	220,825.74	220,826	220,826			
	12,733,904.05	12,733,906	12,733,904			
	63,317,686.03	34,670,326	35,342,141	27,975,545		4,838,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8   7.64

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, 2025

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						
2006	379,040.93	379,041	379,041			
2011	169,183.92	163,545	160,270	8,914	0.50	8,914
2012	36,120.63	32,509	31,858	4,263	1.50	2,842
2016	1,419,264.44	898,863	880,861	538,403	5.50	97,891
2017	76,271,826.62	43,220,956	42,355,364	33,916,463	6.50	5,217,917
2018	171,914.66	85,957	84,236	87,679	7.50	11,691
2019	43,660,591.71	18,919,444	18,540,541	25,120,051	8.50	2,955,300
2021	7,039,054.95	2,111,716	2,069,425	4,969,630	10.50	473,298
2022	1,553,802.60	362,549	355,288	1,198,515	11.50	104,219
2023	2,737,744.74	456,300	447,161	2,290,584	12.50	183,247
2024	874,535.47	87,454	85,703	788,832	13.50	58,432
2025	268,226.99	8,940	8,761	259,466	14.50	17,894
	134,581,307.66	66,727,274	65,398,509	69,182,799		9,131,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6   6.79

PART IV. EXPERIENCED NET SALVAGE

GAS PLANT

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

UGI UTILITIES, INC. - GAS DIVISION

EXPERIENCED 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-
TOTAL	117,069,441.50	45,695,498.61	4,492,399.67	41,203,098.94-