

UGI Electric Exhibit C (Future)  
Witness: J. F. Wiedmayer

# UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2025-3059430

## **2026 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AT SEPTEMBER 30, 2026

*Prepared by:*

**GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC**

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Docket No. R-2025-3059430

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RELATED TO ELECTRIC PLANT  
AT SEPTEMBER 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

February 19, 2026

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service for each of the three respective test year periods. The results of our study for the future test year period ending at September 30, 2026 are presented in the attached report labeled as UGI Electric Exhibit C (Future).

The results of our study for the historic test year period ending at September 30, 2025 are presented in our report titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2025". This report is identified for purposes of this filing as Exhibit C (Historic). The results of our study for the fully projected future test year period ending at September 30, 2027 are presented in our report titled "2027 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2027". This report is identified for purposes of this filing as Exhibit C (Fully Projected). The same methods, procedures and estimates are used in all three studies. The results for each respective test year are set forth in three, separately bound reports.

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC



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

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## **PART I. INTRODUCTION**

**UGI UTILITIES, INC. - ELECTRIC DIVISION  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

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

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2021.

**BASIS OF THE STUDY**

**Depreciation and Amortization**

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

Depreciation, as used in accounting, is a method of distributing fixed capital procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

## **Service Life Estimates**

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2021 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1960 through 2021 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

## **AMORTIZATION OF NET SALVAGE**

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts.

The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2021 through September 30, 2026 over a five-year period.

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

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

### **SURVIVOR CURVES**

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

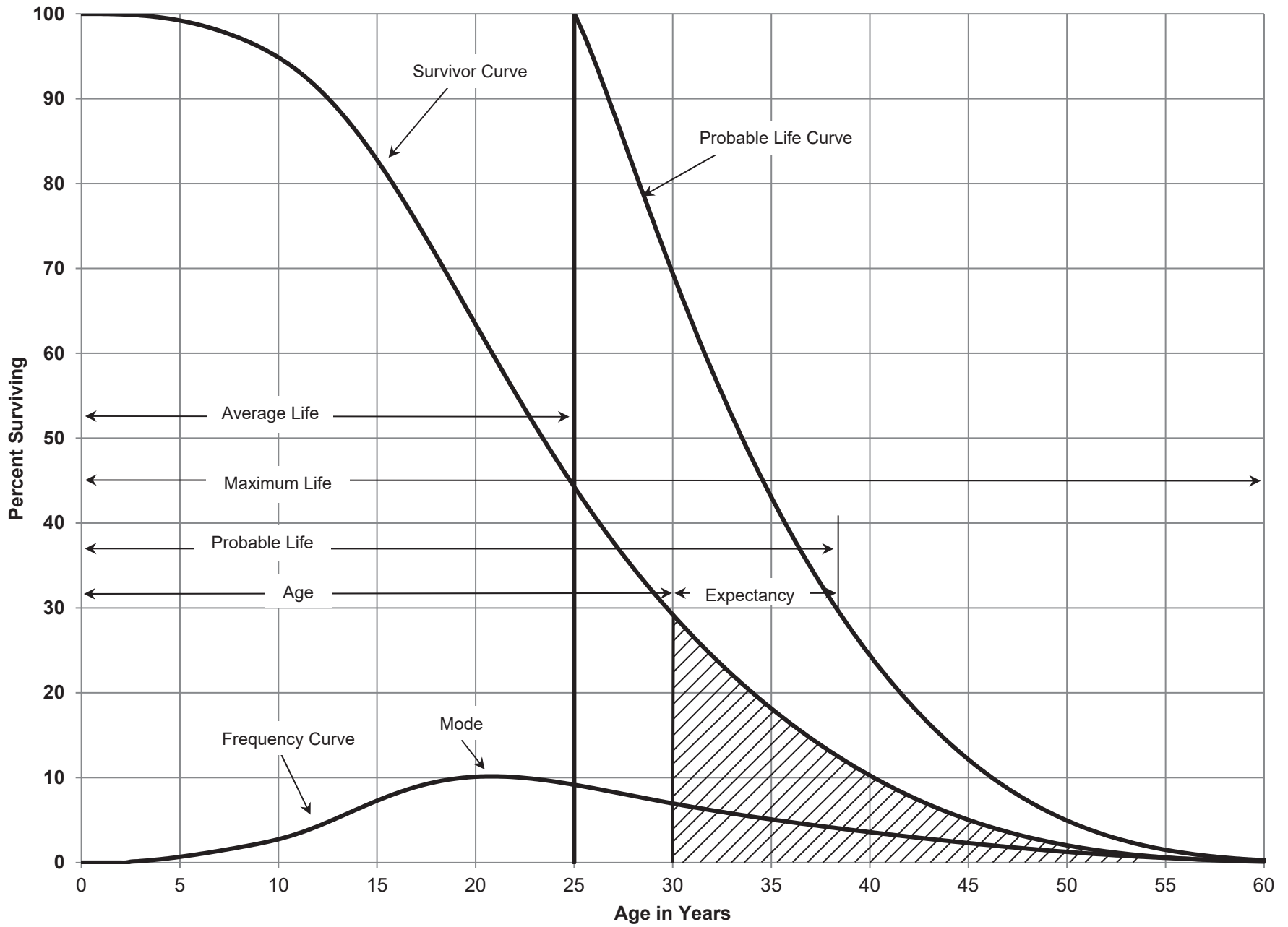
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth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

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

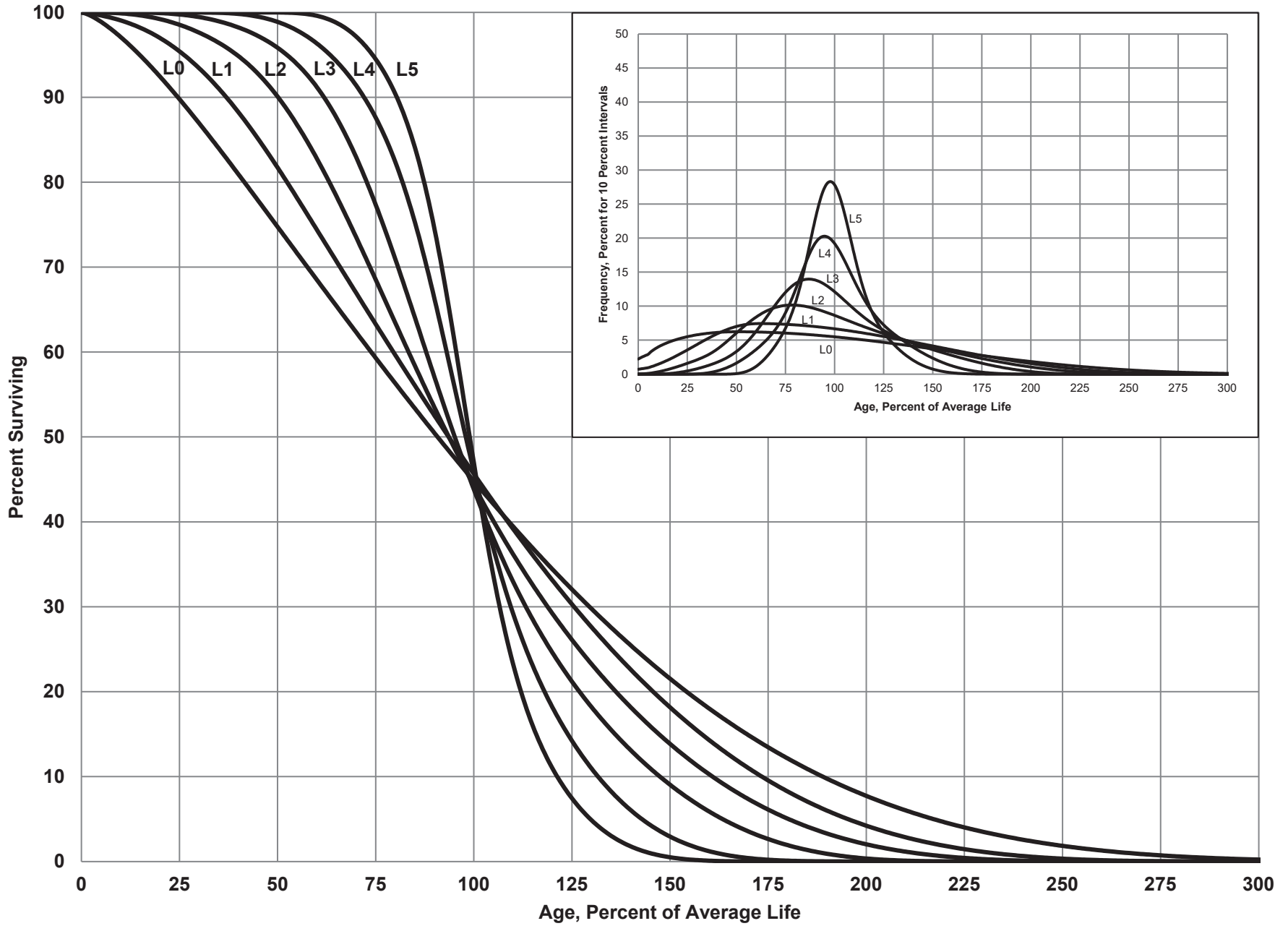
### **Iowa Type Curves**

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

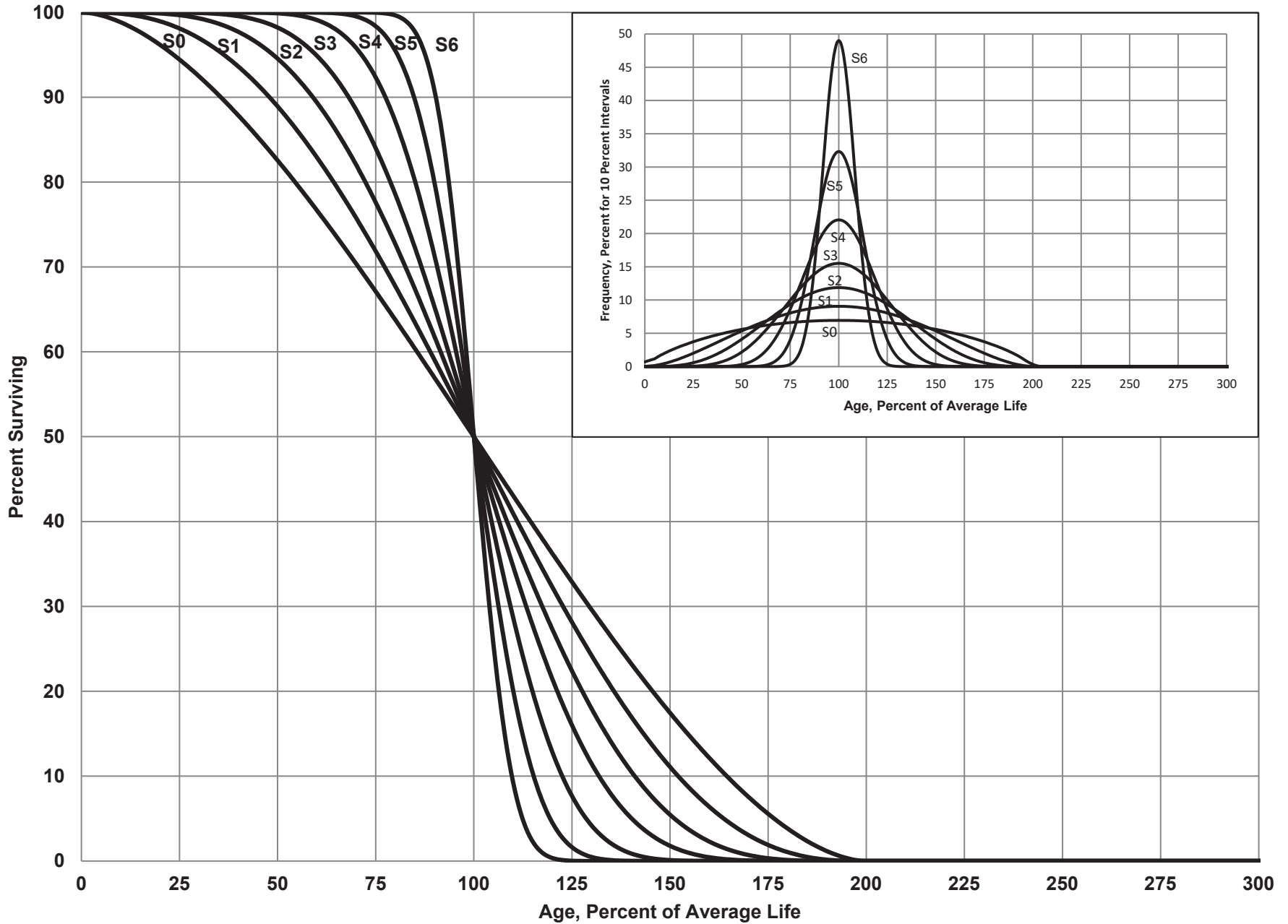
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics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



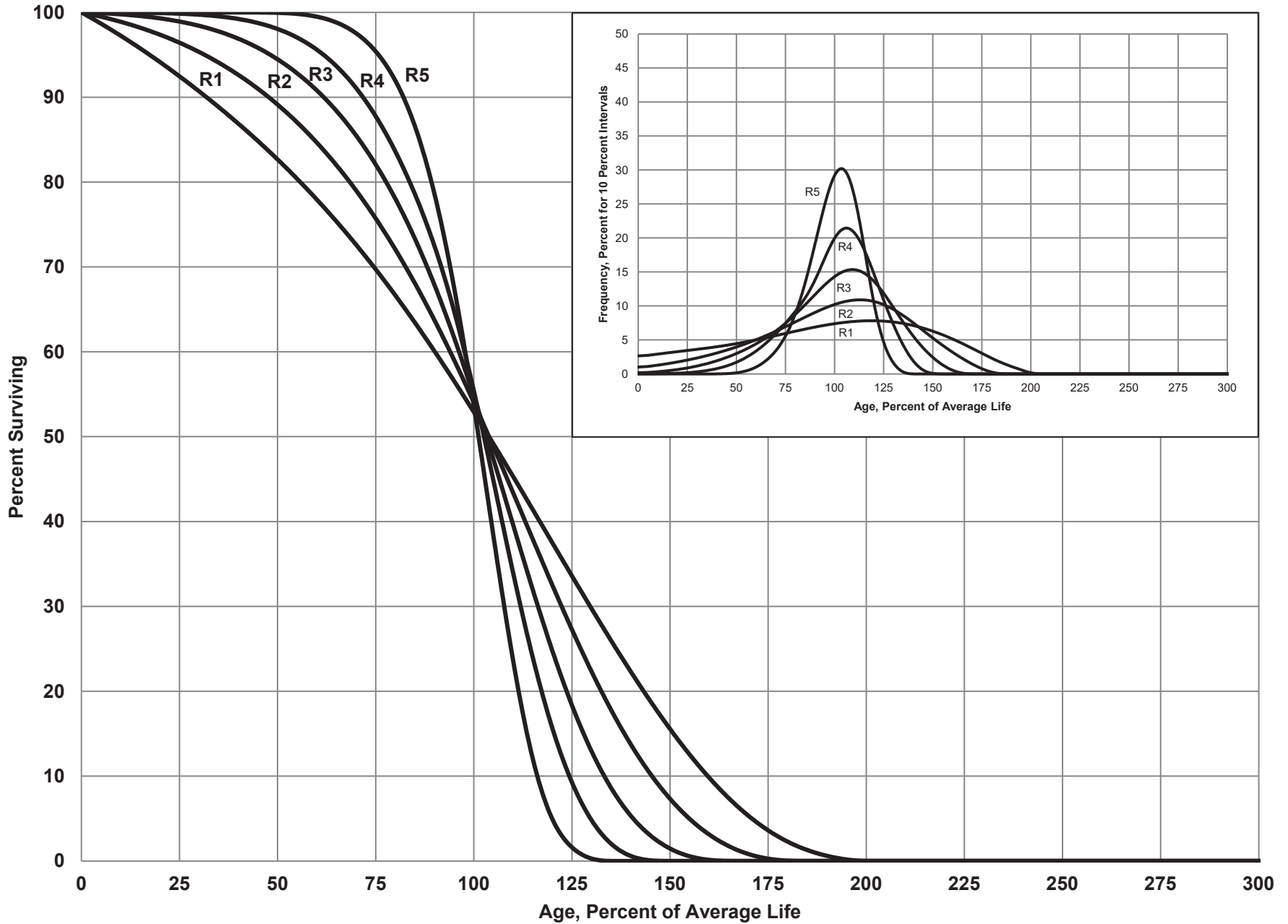
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



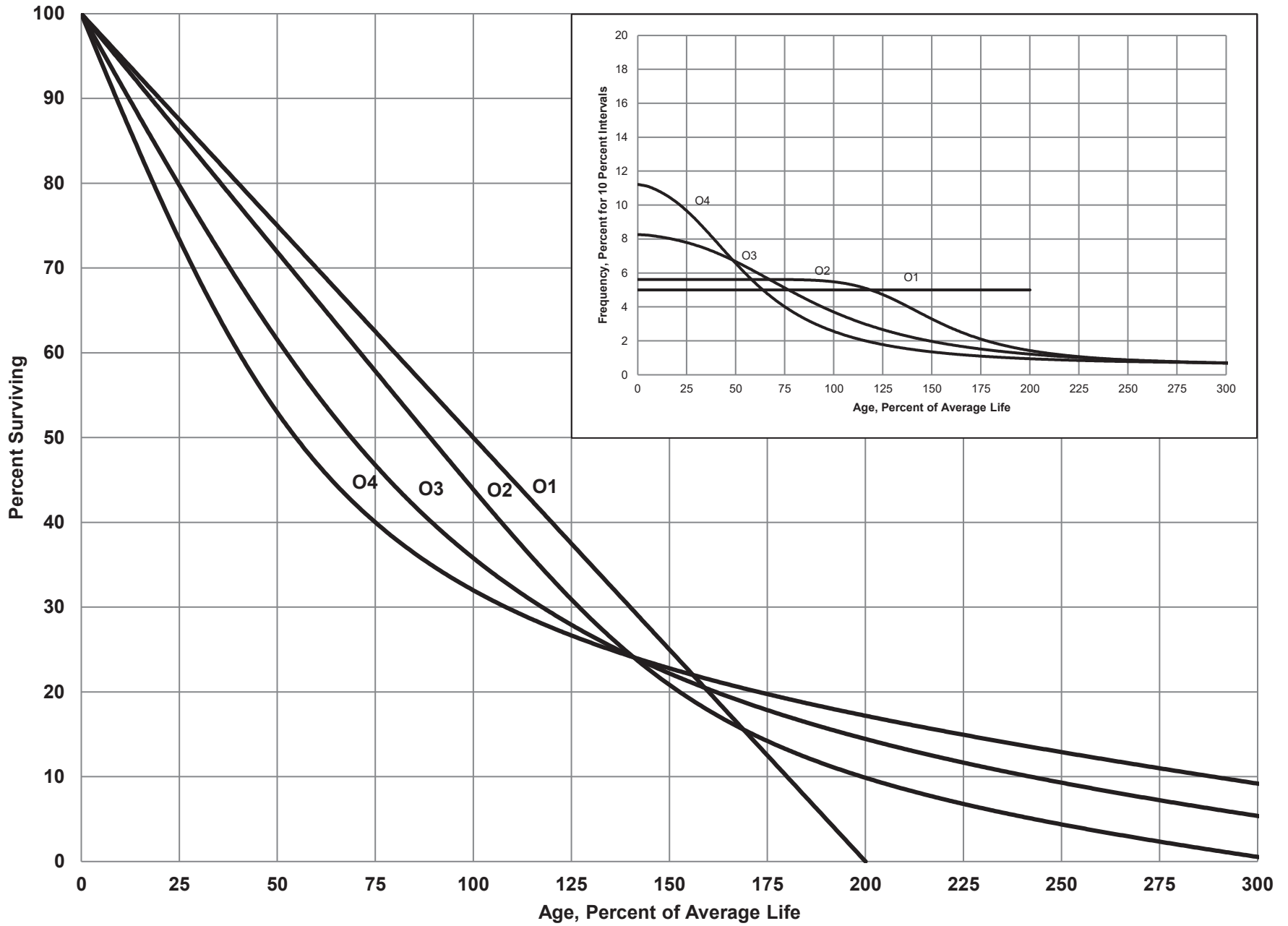
**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



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



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



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

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

### **Retirement Rate Method of Analysis**

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

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

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

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

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

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

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

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

Experience Band 2016-2025

Placement Band 2011-2025

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

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

Experience Band 2016-2025

Placement Band 2011-2025

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

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

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

**Schedule of Plant Exposed to Retirement**

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

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

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

Experience Band 2016-2025

Placement Band 2011-2025

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

<sup>a</sup>Additions during the year

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

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

### **Original Life Table**

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

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

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

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

Experience Band 2016-2025

Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

### **Smoothing the Original Survivor Curve**

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

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

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

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

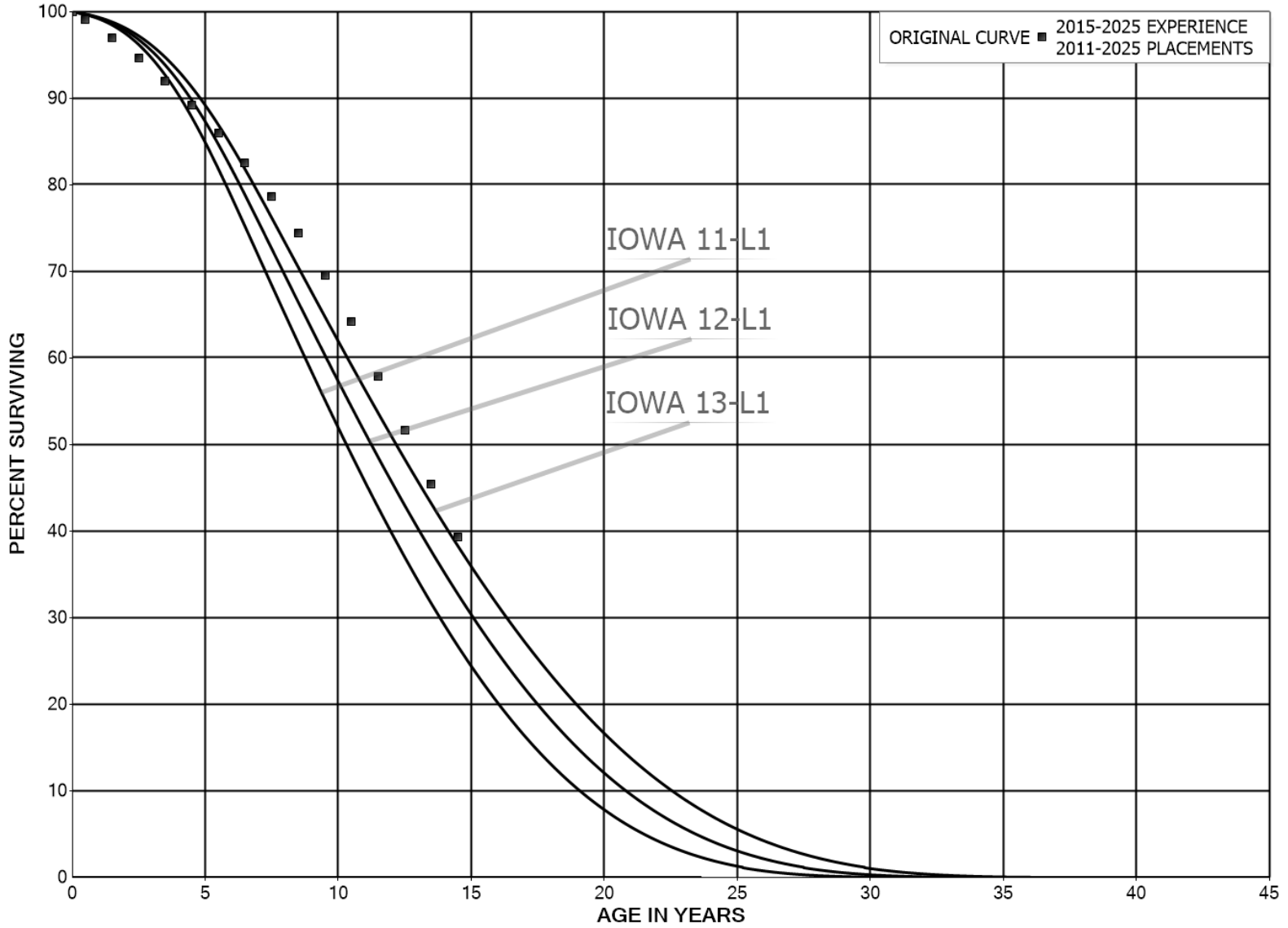


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

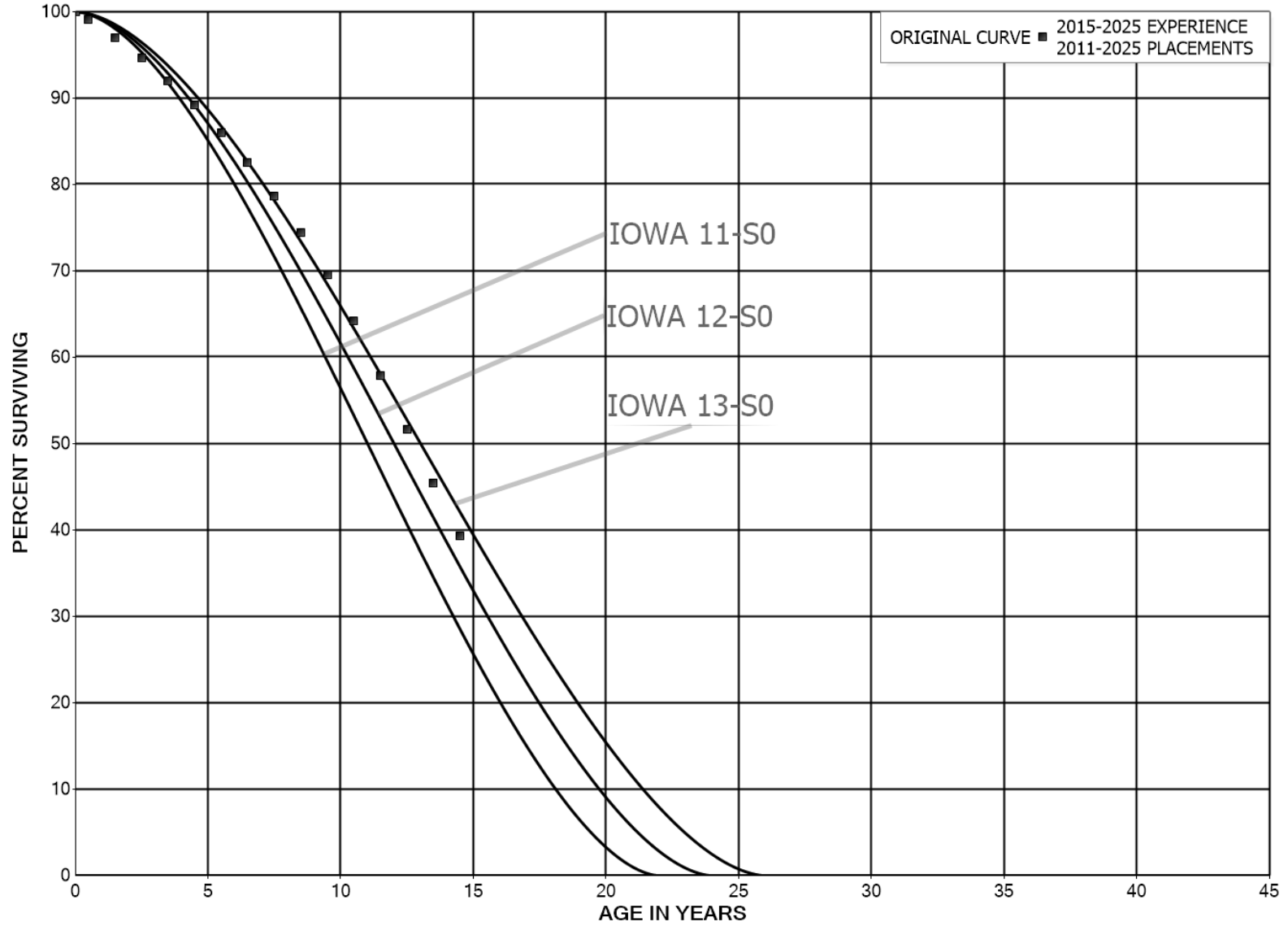


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

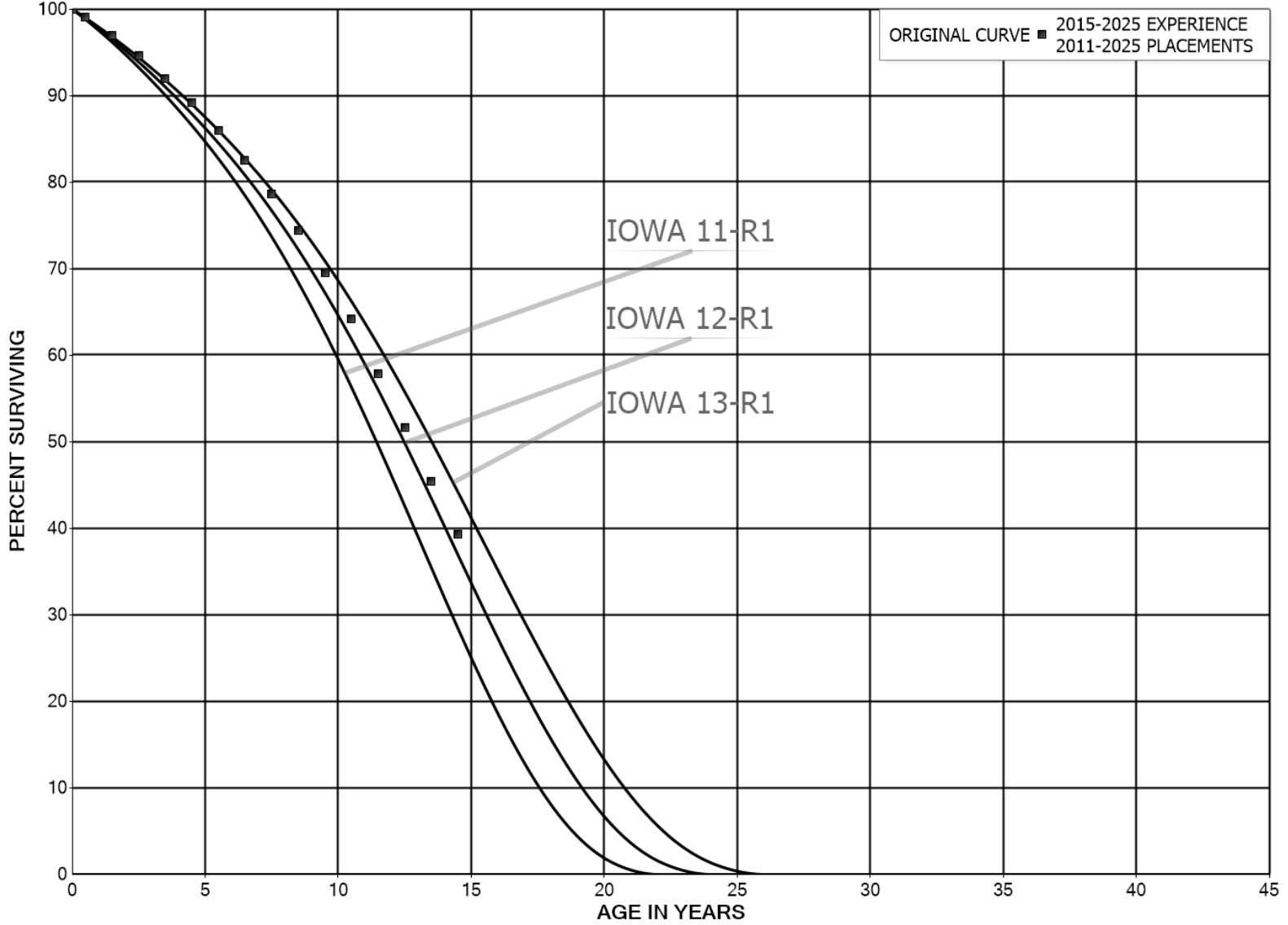
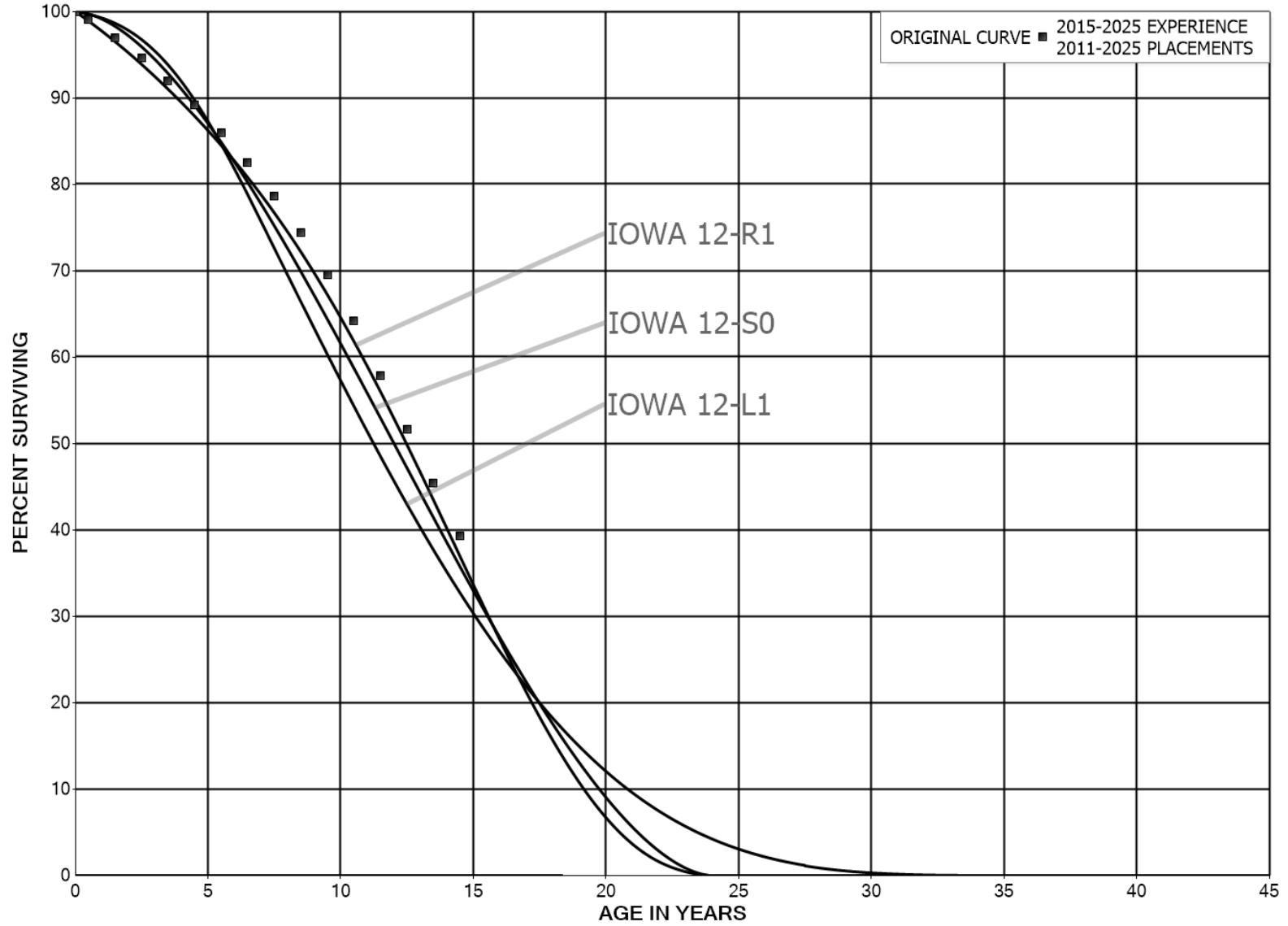


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**

## **PART III. SERVICE LIFE CONSIDERATIONS**

### **Field Trips**

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

The following is a list of the locations visited during the most recent trips:

#### December 9, 2021

- Empire Administrative Office Building
- Hanover Industrial Park Transmission Substation
- Loomis Substation
- Transmission Tower No. 89
- Mountain Transmission Substation
- Forty Fort Warehouse

#### January 27, 2017

- Empire Administrative Office Building
- Hunlock Transmission Substation
- Huntsville Transmission Substation
- Mountain Transmission Substation
- Power Control Center

#### December 14, 2011

- Empire Office
- Hanover Industrial Park Office
- Hanover Industrial Park Transmission Substation
- Mountain Transmission Substation
- Hunlock Transmission Substation
- Plymouth Transmission Substation
- Swoyersville Transmission Substation
- Kingston Transmission Substation
- Courtdale Transmission Substation
- Lincoln Street Transmission Substation
- Nanticoke Service Center
- Forty Fort Warehouse

May 14, 2007

Hanover Industrial Park Transmission Substation  
Hanover Industrial Park Office  
Hunlock Transmission Substation  
Mountain Transmission Substation  
Swoyersville Transmission Substation  
Forty Fort Warehouse  
Courtdale Transmission Substation  
Plymouth Storeroom

May 8, 2002

Hunlock Transmission Substation  
Nanticoke Transmission Substation  
Nanticoke Service Center  
Plymouth Transmission Substation  
Kingston Transmission and Distribution Substation  
Mountain Transmission Substation  
Huntsville Transmission Substation  
Kunkle Transmission Substation  
Dallas Transmission Substation  
Glenview Substation  
Swoyersville Transmission Substation  
Forty Fort Warehouse  
Courtdale Transmission Substation  
Plymouth Storeroom

October 16, 1996

Hunlock Generating and Transmission Substation  
Hanover Industrial Park Transmission Substation  
Nanticoke Transmission Substation  
Nanticoke Service Center  
Plymouth Transmission Substation  
Kingston Transmission and Distribution Substation  
Mountain Transmission Substation  
Huntsville Transmission Substation  
Idetown Distribution Substation  
Alderson Distribution Substation  
Kunkle Transmission Substation  
Dallas Transmission Substation  
Glenview Substation  
Swoyersville Transmission Substation  
Koonsville Transmission Substation  
Forty Fort Warehouse  
Courtdale Transmission Substation  
Plymouth Storeroom

## Judgment.

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

The current service life study is based on data through 2021. For a majority of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in reasonable indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

### Account Number and Title

364	Poles, Towers & Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors & Devices
368.1	Transformers
368.2	Transformer Installations
369	Services
370.1	Meters
371.5	Installations on Customers' Premises - Dusk to Dawn Lights
373	Street Lighting and Signal Systems

Account 368.1, Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1960 through 2021. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on

page VI-17 and the life table for the experience band plotted on the chart follows it.

The rates of retirements of transformers have been consistent throughout the experience band. Retirements of transformers are primarily caused by storm damage, deterioration, fire or third-party damage, capacity or loading issues, etc. Most of the pre-1983 line transformers that contained PCB's have been removed. Discussions with operating and management personnel indicated that the life characteristics of transformers will be similar in the future as they have been in the past. Typical service lives for line transformers of other electric companies range from 30 to 45 years. The Iowa 45-S1 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curve through age 54.

For Account 365, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1960-2021 experience band. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 45 to 60 years. The Iowa 58-R1.5 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 61 and reflects the outlook of management.

The estimate for Account 367, the 42-R1.5, is based on management's expectation of a relatively short life for the direct buried conductor which represents a significant portion of the pre-1986 vintage conductor in this account. Other electric companies have experienced significant levels of early retirements; thus, management's service life outlook for direct buried conductor is much less than

overhead conductor. Improvements in the insulating material for conductors installed subsequent to 1985 have greatly reduced early retirements for this account.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2.

The survivor curve estimates for Accounts 361, 362, 366, 370.2, 370.3, 390.1 and 396 were based on engineering judgment giving consideration to the nature of the property units in each account and the low rates of retirements experienced to date.

The life span technique was used for Account 390.1, Structures and Improvements. A life span was estimated for each structure based on individual circumstances such as size, condition, type of construction, location, and management's plans. An interim survivor curve was estimated for the Forty Fort warehouse complex, inasmuch as interim retirements are normal for such structures and, in fact, have been experienced.

The major structures in Account 390.1, Structures and Improvements, include two primary locations, Forty Fort warehouse and the Nanticoke (a.k.a., Dundee) Service Center. A third facility at Empire housing most of the electric division's offices is included with UGI PNG's gas operations for accounting purposes. The Empire facility, located in Wilkes, Barre, PA, was previously owned by PG Energy before being acquired by UGI. Shortly after PG Energy was acquired in 2006 by UGI, the electric division personnel relocated to Empire from their leased office building in Hanover Industrial Park. For ratemaking purposes, the cost of the buildings at Empire are allocated to each respective division, i.e., Gas and the Electric Division, based on their square footage utilization. The

structures within Account 390.1 consists of structures or complexes of significant size and nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 40 to 60 years from the date of original construction or major refurbishment and varied within this range based on individual circumstances, such as size, condition, type of construction, location, age and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 100-L0 interim survivor curve was judged appropriate for the Forty Fort warehouse. The statistical analysis for major structures was based on the 1960-2021 interim retirement experience and a review of the interim survivor curves derived for similar structures of other utility companies. The interim survivor curve for Account 390.1, Structures and Improvements describes the survivor characteristics of the property units that will be replaced during the life of the facility such as roofs, windows, doors, flooring, HVAC, plumbing and electrical systems, etc.

Amortization accounting is being used for certain General Plant accounts. The accounts for which amortization accounting is being used comprises a relatively minor percent of the total depreciable electric plant in service.

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other electric companies.

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**PART IV. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## **PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

### **Group Depreciation Procedures**

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

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

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

## **Remaining Life Annual Accruals**

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

## **Average Service Life Procedure**

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

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

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

### Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 20-S0 survivor curve and a September 30, 2026 calculation date.

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

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 20-S0 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:  
 CALCULATION DATE.. 9-30-2026  
 SURVIVOR CURVE.... 20-S0  
 IN-SERVICE MONTH.. 3.00

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG (1)	END (2)	LIFE (3)	INTERVAL (4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.35012	0.35012000000	2026	7.85656929733	99.868498	0.0787	0.0394
1.000	2.000	1.500	0.81284	0.54189333333	2025	7.23550263066	99.243460	0.0729	0.1094
2.000	3.000	2.500	1.17125	0.46850000000	2024	6.73030596400	98.251415	0.0685	0.1713
3.000	4.000	3.500	1.47766	0.42218857143	2023	6.28496167828	96.926960	0.0648	0.2268
4.000	5.000	4.500	1.74739	0.38830888889	2022	5.87971294812	95.314435	0.0617	0.2777
5.000	6.000	5.500	1.98798	0.36145090909	2021	5.50483304913	93.446750	0.0589	0.3240
6.000	7.000	6.500	2.20398	0.33907384615	2020	5.15457067151	91.350770	0.0564	0.3666
7.000	8.000	7.500	2.39831	0.31977466667	2019	4.82514641510	89.049625	0.0542	0.4065
8.000	9.000	8.500	2.57310	0.30271764706	2018	4.51390025824	86.563920	0.0521	0.4429
9.000	10.000	9.500	2.72988	0.28735578947	2017	4.21886353997	83.912430	0.0503	0.4779
10.000	11.000	10.500	2.86981	0.27331523810	2016	3.93852802619	81.112585	0.0486	0.5103
11.000	12.000	11.500	2.99382	0.26033217391	2015	3.67170432018	78.180770	0.0470	0.5405
12.000	13.000	12.500	3.10262	0.24820960000	2014	3.41743343323	75.132550	0.0455	0.5688
13.000	14.000	13.500	3.19677	0.23679777778	2013	3.17492974434	71.982855	0.0441	0.5954
14.000	15.000	14.500	3.27673	0.22598137931	2012	2.94354016579	68.746105	0.0428	0.6206
15.000	16.000	15.500	3.34287	0.21566903226	2011	2.72271496001	65.436305	0.0416	0.6448
16.000	17.000	16.500	3.39546	0.20578545455	2010	2.51198771660	62.067140	0.0405	0.6683
17.000	18.000	17.500	3.43473	0.19627028571	2009	2.31095984647	58.652045	0.0394	0.6895
18.000	19.000	18.500	3.46083	0.18707189189	2008	2.11928875767	55.204265	0.0384	0.7104
19.000	20.000	19.500	3.47385	0.17814615385	2007	1.93667973480	51.736925	0.0374	0.7293
20.000	21.000	20.500	3.47385	0.16945609756	2006	1.76287860910	48.263075	0.0365	0.7483
21.000	22.000	21.500	3.46083	0.16096883721	2005	1.59766614171	44.795735	0.0357	0.7676
22.000	23.000	22.500	3.43473	0.15265466667	2004	1.44085438977	41.347955	0.0348	0.7830
23.000	24.000	23.500	3.39546	0.14448765957	2003	1.29228322665	37.932860	0.0341	0.8014
24.000	25.000	24.500	3.34287	0.13644367347	2002	1.15181756013	34.563695	0.0333	0.8159
25.000	26.000	25.500	3.27673	0.12849921569	2001	1.01934611555	31.253895	0.0326	0.8313
26.000	27.000	26.500	3.19677	0.12063283019	2000	0.89478009261	28.017145	0.0319	0.8454
27.000	28.000	27.500	3.10261	0.11282218182	1999	0.77805258661	24.867455	0.0313	0.8608
28.000	29.000	28.500	2.99383	0.10504666667	1998	0.66911816236	21.819235	0.0307	0.8750
29.000	30.000	29.500	2.86981	0.09728169492	1997	0.56795398157	18.887415	0.0301	0.8880
30.000	31.000	30.500	2.72988	0.08950426230	1996	0.47456100296	16.087570	0.0295	0.8998
31.000	32.000	31.500	2.57310	0.08168571429	1995	0.38896601466	13.436080	0.0289	0.9104
32.000	33.000	32.500	2.39831	0.07379415385	1994	0.31122608059	10.950375	0.0284	0.9230
33.000	34.000	33.500	2.20398	0.06579044776	1993	0.24143377979	8.649230	0.0279	0.9347
34.000	35.000	34.500	1.98798	0.05762260870	1992	0.17972725156	6.553250	0.0274	0.9453
35.000	36.000	35.500	1.74739	0.04922225352	1991	0.12630482045	4.685565	0.0270	0.9585
36.000	37.000	36.500	1.47766	0.04048383562	1990	0.08145177588	3.073040	0.0265	0.9673
37.000	38.000	37.500	1.17125	0.03123333333	1989	0.04559319140	1.748585	0.0261	0.9788
38.000	39.000	38.500	0.81284	0.02111272727	1988	0.01942016110	0.756540	0.0257	0.9895
39.000	40.000	39.500	0.35012	0.00886379747	1987	0.00443189874	0.175060	0.0253	1.0000
TOTAL				100.00000					

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The

year installed is shown in column 6. For all vintages other than the first and last year (2026 and 1987), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.23550263066 for 2025 equals one-half of 0.54189333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2026 is calculated on the basis of a mid-year in-service date. Consequentially, the accrual for 2026 installation represents only one-half of one year. The first figure in column 7, for vintage 2026, equals all of the group annual accrual for the first equal life group (2026) plus all of the accruals for all of the subsequent equal life groups. For vintage 1987, the attained age at the beginning of the year is 39.00 years leaving only 0.500 year remaining. Thus, the accrual in 1987 is .500 times the normal annual accrual in column 5.

The average percent surviving, derived from the Iowa 20-S0 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

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

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
<u>ELECTRIC DIVISION</u>	
391, Office Furniture and Equipment	
Furniture	20
Equipment	5
Outage Management Software	5
393, Stores Equipment	10
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	10
397, Communication Equipment	10
398, Miscellaneous Equipment	10

COMMON PLANT

391, Office Furniture and Equipment	
Furniture	20
Equipment	5
398, Miscellaneous Equipment	10

INFORMATION SERVICES

391, Office Furniture and Equipment	
Furniture	20
Equipment	5
Software -System Development Costs	10
Software - System Development Costs - Major	15

For the purpose of calculating annual amortization amounts at September 30, 2026, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

**AMORTIZATION OF NET SALVAGE**

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

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In

developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

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

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## **PART V. RESULTS OF STUDY**

## **PART V. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

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

### **DESCRIPTION OF DETAILED TABULATIONS**

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

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2022-2026, are presented in the section beginning on page VIII-2.

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

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

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

## UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>ELECTRIC PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
361		50 - R3	1,051,509	128,414	923,095	2.33	24,469
362		40 - S1	15,348,269	2,430,038	12,918,231	3.15	483,430
363.1		5 - SQ	474,367	292,451	181,916	12.84	60,924
363.2		10 - SQ	192,192	90,821	101,371	7.62	14,652
363.21		15 - SQ	3,167,553	848,242	2,319,311	6.97	220,887
363.3		10 - SQ	956,921	576,160	380,761	8.67	82,942
364		59 - R2.5	73,466,960	16,881,894	56,585,066	2.04	1,495,937
365		58 - R1.5	76,757,441	17,521,698	59,235,743	2.20	1,691,163
365.7		40 - SQ	(711,827)	(142,270)	(569,557)	2.32	(16,509)
366		65 - R3	11,759,910	3,032,272	8,727,638	1.63	191,502
367		42 - R1.5	16,858,013	5,629,346	11,228,667	2.74	461,400
368.1		45 - S1	26,447,688	9,238,037	17,209,651	2.33	616,258
368.2		39 - R2	12,587,491	6,502,638	6,084,853	2.22	279,308
369		53 - R2	19,170,949	8,730,796	10,440,153	1.74	334,431
370.1		34 - R1	3,934,355	1,950,033	1,984,322	3.05	120,074
370.2		75 - R4	2,227,094	878,300	1,348,794	1.28	28,451
370.3		20 - S3	6,168,068	4,496,687	1,671,381	2.82	173,703
371		30 - O1	2,552,311	397,527	2,154,784	5.95	151,874
371.5		23 - R1	353,277	342,292	10,985	0.41	1,433
373		28 - L0	3,509,932	1,082,965	2,426,967	5.23	183,406
<b>TOTAL DISTRIBUTION PLANT</b>			<b>276,272,473</b>	<b>80,908,341</b>	<b>195,364,132</b>	<b>2.39</b>	<b>6,599,735</b>
<b>GENERAL PLANT</b>							
390.1		6-2032	5,231,786	2,022,840	3,208,946	10.86	568,031
		* 100 - L0	15,111	15,111	0	-	0
		FULLY ACCRUED	15,111	15,111	0	-	0
		6-2046	15,444	9,299	6,145	2.23	345
		* 100 - L0	76,179	76,179	0	-	0
		FULLY ACCRUED	19,895	19,895	0	-	0
		FULLY ACCRUED	1,901,207	481,593	1,419,614	2.95	56,030
		7-2056	1,901,207	481,593	1,419,614	2.95	56,030
		* 100 - L0	7,259,622	2,624,917	4,634,705	8.60	624,406
		FULLY ACCRUED	7,259,622	2,624,917	4,634,705	8.60	624,406
		SUBTOTAL ACCOUNT 390.1					
391		20 - SQ	670,308	66,580	603,728	5.28	35,418
394		20 - SQ	2,001,284	806,348	1,194,936	4.88	97,692
397.2		5 - SQ	71,900	60,861	11,039	15.35	11,039
398		10 - SQ	324,076	177,730	146,346	10.10	32,743
<b>TOTAL GENERAL PLANT</b>			<b>10,327,190</b>	<b>3,736,436</b>	<b>6,590,754</b>	<b>7.76</b>	<b>801,298</b>
<b>SPECIAL DEPRECIABLE PLANT</b>							
392.1		7 - L3	375,759	293,858	81,901	8.19	30,790
392.2		11 - L3	2,908,464	954,907	1,953,557	10.18	295,984
392.4		14 - S3	1,622,902	376,453	1,246,449	7.94	128,880
396		20 - S0	176,632	58,865	117,767	5.77	10,187
<b>TOTAL SPECIAL DEPRECIABLE PLANT</b>			<b>5,083,757</b>	<b>1,684,083</b>	<b>3,399,674</b>	<b>9.16</b>	<b>465,841</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>291,683,420</b>	<b>86,328,860</b>	<b>205,354,560</b>	<b>2.70</b>	<b>7,866,874</b>
<b>NONDEPRECIABLE PLANT</b>							
301			1,602				
302.1			6,436				
360.1			294,162				
360.2			14,336				
389.1			202,584				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>519,120</b>	<b>0</b>			
<b>TOTAL ELECTRIC PLANT</b>			<b>292,202,540</b>	<b>86,328,860</b>			

## UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 16.05107%			2,507,429	870,051	1,603,571		203,389
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>			<b>289,695,111</b>	<b>85,458,809</b>	<b>203,750,989</b>		<b>7,663,485</b>
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS							
UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	35,116,171	6,755,017	28,361,154	2.55	895,246
READING DATA CENTER	09-2073	70 - R1	20,414,469	1,880,978	18,533,491	2.84	580,484
KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	261,435	1,120,805	3.94	54,514
TOTAL ACCOUNT 390.1			<u>56,912,880</u>	<u>8,897,430</u>	<u>48,015,450</u>	2.69	<u>1,530,244</u>
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,926,544	1,481,740	3,444,804	5.12	252,410
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	0	0	0	20.00	0
<b>TOTAL COMMON PLANT</b>			<b>68,925,496</b>	<b>10,379,170</b>	<b>51,460,254</b>	<b>2.88</b>	<b>1,782,654</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%</b>			<b>7,505,987</b>	<b>1,130,292</b>	<b>5,604,022</b>		<b>194,131</b>
<b>INFORMATION SERVICES (IS)</b>							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	9,593,313	8,284,011	19.49	3,483,451
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-	0
UNITE ERP	09-2034	** SQUARE	10,695,816	4,583,616	6,112,200	7.14	764,025
TOTAL ACCOUNT 391.2			<u>13,499,682</u>	<u>7,387,482</u>	<u>6,112,200</u>	5.66	<u>764,025</u>
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	98,427,853	28,933,224	69,494,629	9.89	9,735,400
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,033,083	73,969,743	60,063,340	6.82	9,134,993
<b>TOTAL INFORMATION SERVICES</b>			<b>263,837,942</b>	<b>119,883,762</b>	<b>143,954,180</b>	<b>8.76</b>	<b>23,117,869</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 10.37%</b>			<b>27,359,995</b>	<b>12,431,946</b>	<b>14,928,048</b>		<b>2,397,323</b>
<b>EMPIRE YARD BUILDING</b>							
390.1 STRUCTURES AND IMPROVEMENTS			12,568,452	8,904,887	3,663,565	1.50	188,254
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>			<b>1,642,697</b>	<b>1,163,869</b>	<b>478,828</b>		<b>24,605</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>			<b>36,508,678</b>	<b>14,726,106</b>	<b>21,010,898</b>		<b>2,616,059</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 16.05107%			5,860,033	2,363,698	3,372,474		419,905
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>			<b>30,648,644</b>	<b>12,362,409</b>	<b>17,638,424</b>		<b>2,196,153</b>
<b>TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>			<b>320,343,755</b>	<b>97,821,218</b>	<b>221,389,413</b>		<b>9,859,638</b>
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>							
							<b>1,162,303</b>
<b>GRAND TOTAL</b>			<b>320,343,755</b>	<b>97,821,218</b>	<b>221,389,413</b>		<b>11,021,941</b>

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

\*\* REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS. EIGHT YEARS REMAINING.

## UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>ELECTRIC PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
361 STRUCTURES AND IMPROVEMENTS	103,483	24,710	221	0	0	0	0	128,414	12.21
362 STATION EQUIPMENT	1,909,000	469,441	51,597	0	0	0	0	2,430,038	15.83
363.1 COMPUTER HARDWARE	236,545	55,906	0	0	0	0	0	292,451	61.65
363.2 COMPUTER HARDWARE - 10 YEAR	61,320	29,501	0	0	0	0	0	90,821	47.26
363.21 COMPUTER HARDWARE - 15 YEAR	627,464	220,778	0	0	0	0	0	848,242	26.78
363.3 COMMUNICATION EQUIPMENT	474,597	101,434	129	0	0	0	0	576,160	60.21
364 POLES, TOWERS AND FIXTURES	16,830,671	1,391,600	594,646	(836,004)	85	(1,099,104)	0	16,881,894	22.98
365 OVERHEAD CONDUCTORS AND DEVICES	16,345,877	1,625,117	195,226	(428,224)	17	(216,315)	0	17,521,698	22.83
365.7 REG AFUDC	(125,756)	(16,514)	0	0	0	0	0	(142,270)	19.99
366 UNDERGROUND CONDUIT	2,836,208	192,863	3,201	0	0	0	0	3,032,272	25.78
367 UNDERGROUND CONDUCTORS AND DEVICES	5,288,468	443,121	23,153	(91,207)	0	(34,189)	0	5,629,346	33.39
368.1 TRANSFORMERS	8,865,352	580,484	18,411	(204,497)	0	(21,713)	0	9,238,037	34.93
368.2 TRANSFORMER INSTALLATIONS	6,268,088	282,770	46,665	(72,921)	1	(21,965)	0	6,502,638	51.66
369 SERVICES	8,396,112	320,524	59,051	(16,324)	0	(28,567)	0	8,730,796	45.54
370.1 METERS	2,117,390	52,521	(62,410)	(174,965)	17,497	0	0	1,950,033	49.56
370.2 METER INSTALLATIONS	847,280	28,646	4,660	(1,354)	0	(932)	0	878,300	39.44
370.3 ELECTRONIC METERS	4,308,718	187,509	460	0	0	0	0	4,496,687	72.90
371 INSTALLATIONS ON CUSTOMER PREMISES	531,317	165,119	51,860	(259,589)	0	(91,180)	0	397,527	15.58
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	340,702	1,590	0	0	0	0	0	342,292	96.89
373 STREET LIGHTING AND SIGNAL SYSTEMS	1,044,002	171,949	33,925	(108,130)	0	(58,781)	0	1,082,965	30.85
<b>TOTAL DISTRIBUTION PLANT</b>	<b>77,306,838</b>	<b>6,329,069</b>	<b>1,020,794</b>	<b>(2,193,215)</b>	<b>17,600</b>	<b>(1,572,746)</b>	<b>0</b>	<b>80,908,340</b>	<b>29.29</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	2,253,237	535,097	38	(163,455)	0	0	0	2,624,917	36.16
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	34,295	32,285	0	0	0	0	0	66,580	9.93
392.1 TRANSPORTATION EQUIPMENT - CARS	253,727	40,131	0	0	0	0	0	293,858	78.20
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	688,619	266,091	197	0	0	0	0	954,907	32.83
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	246,945	129,508	0	0	0	0	0	376,453	23.20
394 TOOLS, SHOP AND GARAGE EQUIPMENT	720,893	99,486	0	(26,828)	0	0	12,797	806,348	40.29
395 LABORATORY EQUIPMENT	29,633	0	0	(16,836)	0	0	(12,797)	0	0.00
396 POWER OPERATED EQUIPMENT	47,949	10,916	0	0	0	0	0	58,865	33.33
397.2 COMPUTER SOFTWARE - 5 YEAR	62,024	18,846	0	(20,009)	0	0	0	60,861	84.65
398 MISCELLANEOUS EQUIPMENT	199,605	43,649	15,624	(81,148)	0	0	0	177,730	54.84
<b>TOTAL GENERAL PLANT</b>	<b>4,536,927</b>	<b>1,176,009</b>	<b>15,860</b>	<b>(308,276)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,420,520</b>	<b>35.17</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>81,843,765</b>	<b>7,505,078</b>	<b>1,036,654</b>	<b>(2,501,491)</b>	<b>17,600</b>	<b>(1,572,746)</b>	<b>0</b>	<b>86,328,860</b>	<b>29.60</b>
<b>NONDEPRECIABLE PLANT</b>									
301.1 ORGANIZATION	0	0	0	0	0	0	0	0	0.00
302.1 FRANCHISES AND CONSENTS - PERPETUAL	0	0	0	0	0	0	0	0	0.00
360.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0	0	0	0.00
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	0	0	0	0	0	0	0	0	0.00
389.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0	0	0	0.00
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL ELECTRIC PLANT</b>	<b>81,843,765</b>	<b>7,505,078</b>	<b>1,036,654</b>	<b>(2,501,491)</b>	<b>17,600</b>	<b>(1,572,746)</b>	<b>0</b>	<b>86,328,860</b>	
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 16.05107%	728,225	188,762	2,546	(49,482)	0	0	0	870,051	
<b>TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>81,115,540</b>	<b>7,316,316</b>	<b>1,034,108</b>	<b>(2,452,009)</b>	<b>17,600</b>	<b>(1,572,746)</b>	<b>0</b>	<b>85,458,809</b>	

## UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	5,809,287	908,409	0	0	0	0	0	6,717,696	19.13
READING DATA CENTER	1,306,157	614,476	0	0	0	0	0	1,920,633	9.41
KNITTING MILLS OFFICE	203,120	55,981	0	0	0	0	0	259,101	18.75
TOTAL ACCOUNT 390.1	<u>7,318,564</u>	<u>1,578,866</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,897,430</u>	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,407,352	238,215	0	0	0	0	(163,827)	1,481,740	30.08
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	748,671	163,878	0	(1,076,376)	0	0	163,827	0	0.00
<b>TOTAL COMMON PLANT</b>	<b>9,474,587</b>	<b>1,980,959</b>	<b>0</b>	<b>(1,076,376)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,379,170</b>	<b>16.78</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%</b>	<b>1,031,783</b>	<b>215,726</b>	<b>0</b>	<b>(117,217)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,130,292</b>	
<b>INFORMATION SERVICES (IS)</b>									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,819,410	3,773,903	0	0	0	0	0	9,593,313	53.66
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,803,866	0	0	0	0	0	0	2,803,866	100.00
UNITE ERP	3,819,935	763,681	0	0	0	0	0	4,583,616	42.85
TOTAL ACCOUNT 391.2	<u>6,623,801</u>	<u>763,681</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,387,482</u>	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	35,342,141	7,130,207	0	(13,539,124)	0	0	0	28,933,224	29.40
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	65,398,509	9,119,459	0	(548,225)	0	0	0	73,969,743	55.19
<b>TOTAL INFORMATION SERVICES</b>	<b>113,183,861</b>	<b>20,787,250</b>	<b>0</b>	<b>(14,087,349)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,883,762</b>	<b>45.44</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 10.37%</b>	<b>11,737,166</b>	<b>2,155,638</b>	<b>0</b>	<b>(1,460,858)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,431,946</b>	
<b>EMPIRE YARD BUILDING</b>									
390.1 STRUCTURES AND IMPROVEMENTS	8,652,881	196,778	55,228	0	0	0	0	8,904,887	70.85
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,130,932</b>	<b>25,719</b>	<b>7,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,163,869</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b>13,899,880</b>	<b>2,397,083</b>	<b>7,218</b>	<b>(1,578,075)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,726,106</b>	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 16.05107%	2,231,080	384,757	1,159	(253,298)	0	0	0	2,363,698	
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b>11,668,801</b>	<b>2,012,326</b>	<b>6,060</b>	<b>(1,324,777)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,362,409</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>	<b>92,784,341</b>	<b>9,328,642</b>	<b>1,040,167</b>	<b>(3,776,786)</b>	<b>17,600</b>	<b>(1,572,746)</b>	<b>0</b>	<b>97,821,217</b>	

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT (9)=(7)*(8)
<b>ELECTRIC PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
361 STRUCTURES AND IMPROVEMENTS	1,051,509	0	0	0	1,051,509	1,051,509	2.35	24,710
362 STATION EQUIPMENT	13,809,533	1,538,736	0	0	15,348,269	14,578,901	3.22	469,441
363.1 COMPUTER HARDWARE	345,965	128,402	0	0	474,367	410,166	13.63	55,906
363.2 COMPUTER HARDWARE - 10 YEAR	192,192	0	0	0	192,192	192,192	15.35	29,501
363.21 COMPUTER HARDWARE - 15 YEAR	3,167,553	0	0	0	3,167,553	3,167,553	6.97	220,778
363.3 COMMUNICATION EQUIPMENT	956,921	0	0	0	956,921	956,921	10.60	101,434
364 POLES, TOWERS AND FIXTURES	66,392,352	7,910,612	(836,004)	0	73,466,960	69,929,656	1.99	1,391,600
365 OVERHEAD CONDUCTORS AND DEVICES	70,980,495	6,205,170	(428,224)	0	76,757,441	73,868,968	2.20	1,625,117
365.7 REG AFUDC	(711,827)	0	0	0	(711,827)	(711,827)	2.32	(16,514)
366 UNDERGROUND CONDUIT	11,759,910	0	0	0	11,759,910	11,759,910	1.64	192,863
367 UNDERGROUND CONDUCTORS AND DEVICES	15,724,386	1,224,835	(91,207)	0	16,858,014	16,291,200	2.72	443,121
368.1 TRANSFORMERS	24,249,582	2,402,603	(204,497)	0	26,447,688	25,348,635	2.29	580,484
368.2 TRANSFORMER INSTALLATIONS	12,436,407	224,005	(72,921)	0	12,587,491	12,511,949	2.26	282,770
369 SERVICES	18,099,248	1,088,025	(16,324)	0	19,170,949	18,635,099	1.72	320,524
370.1 METERS	2,886,554	1,222,766	(174,965)	0	3,934,355	3,410,455	1.54	52,521
370.2 METER INSTALLATIONS	2,214,222	14,226	(1,354)	0	2,227,094	2,220,658	1.29	28,646
370.3 ELECTRONIC METERS	6,168,068	0	0	0	6,168,068	6,168,068	3.04	187,509
371 INSTALLATIONS ON CUSTOMER PREMISES	2,458,895	353,005	(259,589)	0	2,552,311	2,505,603	6.59	165,119
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	353,277	0	0	0	353,277	353,277	0.45	1,590
373 STREET LIGHTING AND SIGNAL SYSTEMS	3,167,697	450,364	(108,130)	0	3,509,931	3,338,814	5.15	171,949
<b>TOTAL DISTRIBUTION PLANT</b>	<b>255,702,939</b>	<b>22,762,749</b>	<b>(2,193,215)</b>	<b>0</b>	<b>276,272,473</b>	<b>265,987,706</b>		<b>6,329,069</b>
<b>GENERAL PLANT</b>								
390.1 STRUCTURES AND IMPROVEMENTS	6,708,753	714,324	(163,455)	0	7,259,622	6,984,188	7.58	535,097
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	468,483	201,825	0	0	670,308	569,396	5.67	32,285
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	375,759	0	0	0	375,759	375,759	10.68	40,131
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	2,102,674	805,790	0	0	2,908,464	2,505,569	10.62	266,091
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	1,622,902	0	0	0	1,622,902	1,622,902	7.98	129,508
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,900,112	128,000	(26,828)	0	2,001,284	1,950,698	5.10	99,486
395 LABORATORY EQUIPMENT	16,836	0	(16,836)	0	0	8,418	-	0
396 POWER OPERATED EQUIPMENT	176,632	0	0	0	176,632	176,632	6.18	10,916
397.2 COMPUTER SOFTWARE - 5 YEAR	91,908	0	(20,009)	0	71,899	81,904	23.01	18,846
398 MISCELLANEOUS EQUIPMENT	405,225	0	(81,148)	0	324,077	364,651	11.97	43,649
<b>TOTAL GENERAL PLANT</b>	<b>13,869,284</b>	<b>1,849,939</b>	<b>(308,276)</b>	<b>0</b>	<b>15,410,947</b>	<b>14,640,116</b>		<b>1,176,009</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>269,572,223</b>	<b>24,612,688</b>	<b>(2,501,491)</b>	<b>0</b>	<b>291,683,420</b>	<b>280,627,822</b>		<b>7,505,078</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT (9)=(7)*(8)
<b>NONDEPRECIABLE PLANT</b>								
301.1 ORGANIZATION	1,602	0	0	0	1,602	1,602		
302.1 FRANCHISES AND CONSENTS - PERPETUAL	6,436	0	0	0	6,436	6,436		
360.1 LAND AND LAND RIGHTS - LAND	294,162	0	0	0	294,162	294,162		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	0	14,336	14,336		
389.1 LAND AND LAND RIGHTS - LAND	202,584	0	0	0	202,584	202,584		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>519,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>519,120</b>	<b>519,120</b>		
<b>TOTAL ELECTRIC PLANT</b>	<b>270,091,343</b>	<b>24,612,688</b>	<b>(2,501,491)</b>	<b>0</b>	<b>292,202,540</b>	<b>281,146,942</b>		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 16.05107%	2,259,976	296,935	(49,482)	0	2,507,429	2,383,702		188,762
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>267,831,367</b>	<b>24,315,753</b>	<b>(2,452,009)</b>	<b>0</b>	<b>289,695,111</b>	<b>278,763,240</b>		<b>7,316,316</b>
<b>OTHER UTILITY PLANT</b>								
<b>COMMON PLANT</b>								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS								
UGI HEADQUARTERS BUILDING - DENVER	34,761,419	354,752	0	0	35,116,171	34,938,795	2.60	908,409
READING DATA CENTER	20,414,469	0	0	0	20,414,469	20,414,469	3.01	614,476
KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	4.05	55,981
TOTAL ACCOUNT 390.1	56,558,128	354,752	0	0	56,912,880	56,735,504		1,578,866
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,876,544	50,000	0	0	4,926,544	4,901,544	4.86	238,215
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,076,376	0	(1,076,376)	0	0	538,188	30.45	163,878
<b>TOTAL COMMON PLANT</b>	<b>69,597,120</b>	<b>404,752</b>	<b>(1,076,376)</b>	<b>0</b>	<b>68,925,496</b>	<b>69,261,308</b>		<b>1,980,959</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%</b>	<b>7,579,126</b>	<b>44,077</b>	<b>(117,217)</b>	<b>0</b>	<b>7,505,987</b>	<b>7,542,556</b>		<b>215,726</b>
<b>INFORMATION SERVICES (IS)</b>								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	17,877,324	0	0	0	17,877,324	17,877,324	21.11	3,773,903
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	-	0
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	763,681
TOTAL ACCOUNT 391.2	13,499,683	0	0	0	13,499,682	13,499,682		763,681
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	63,317,686	48,649,291	(13,539,124)	0	98,427,853	80,872,770	7.64	7,130,207
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,581,308	0	(548,225)	0	134,033,083	134,307,195	6.79	9,119,459
<b>TOTAL INFORMATION SERVICES</b>	<b>229,276,000</b>	<b>48,649,291</b>	<b>(14,087,349)</b>	<b>0</b>	<b>263,837,942</b>	<b>246,556,971</b>		<b>20,787,250</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 10.37%</b>	<b>23,775,921</b>	<b>5,044,931</b>	<b>(1,460,858)</b>	<b>0</b>	<b>27,359,995</b>	<b>25,567,958</b>		<b>2,155,638</b>
<b>EMPIRE YARD BUILDING</b>								
390.1 STRUCTURES AND IMPROVEMENTS	12,568,452	0	0	0	12,568,452	12,568,452	1.57	196,778
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,642,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,642,697</b>	<b>1,642,697</b>		<b>25,719</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b>32,997,744</b>	<b>5,089,009</b>	<b>(1,578,075)</b>	<b>0</b>	<b>36,508,678</b>	<b>34,753,211</b>		<b>2,397,083</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 16.05107%	5,296,491	816,840	(253,298)	0	5,860,033	5,578,262		384,757
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b>27,701,253</b>	<b>4,272,169</b>	<b>(1,324,777)</b>	<b>0</b>	<b>30,648,644</b>	<b>29,174,949</b>		<b>2,012,326</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>295,532,620</b>	<b>28,587,922</b>	<b>(3,776,786)</b>	<b>0</b>	<b>320,343,755</b>	<b>307,938,188</b>		<b>9,328,642</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2022		2023		2024		2025		2026		FIVE YEAR	NET
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	NET SALVAGE TOTAL (12)	SALVAGE ACCRUAL (13)=(12)/5
<b>ELECTRIC PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
361	0	1,103	0	0	0	2	0	0	0	0	1,105	221
362	0	9,451	0	116,707	0	105,800	0	20,306	0	0	252,264	50,453
363.1	0	0	0	0	0	0	0	0	0	0	0	0
363.2	0	0	0	0	0	0	0	0	0	0	0	0
363.21	0	0	0	0	0	0	0	0	0	0	0	0
363.3	0	0	0	0	0	0	0	643	0	0	643	129
364	0	441,244	0	785,042	(230)	604,865	0	514,223	(85)	1,099,104	3,444,163	688,833
365	0	138,921	0	203,094	(77)	326,478	0	131,837	(17)	216,315	1,016,552	203,310
366	0	500	0	10,936	0	2,586	0	1,932	0	0	15,954	3,191
367	0	17,354	0	36,644	0	23,165	0	15,061	0	34,189	126,413	25,283
368.1	0	7,807	0	30,124	0	22,208	0	27,021	0	21,713	108,873	21,775
368.2	0	33,600	0	85,454	(10)	44,443	0	44,151	(1)	21,965	229,602	45,920
369	0	39,522	0	53,446	0	67,337	0	62,952	0	28,567	251,824	50,365
370.1	(68,289)	0	(55,871)	0	0	(48,598)	0	(62,365)	(17,497)	0	(252,621)	(50,524)
370.2	0	3,331	0	3,694	0	6,254	0	6,756	0	932	20,967	4,193
370.3	0	2,299	0	0	0	0	0	0	0	0	2,299	460
371	0	32,911	0	44,717	0	48,713	0	102,359	0	91,180	319,880	63,976
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	28,409	0	36,123	0	31,887	0	58,489	0	58,781	213,689	42,738
<b>TOTAL</b>	<b>(68,289)</b>	<b>756,452</b>	<b>(55,871)</b>	<b>1,405,981</b>	<b>(317)</b>	<b>1,235,142</b>	<b>0</b>	<b>923,365</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>5,751,608</b>	<b>1,150,323</b>
<b>GENERAL PLANT</b>												
390.1	0	174	0	16	0	0	0	0	0	0	190	38
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
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	0	1,099	0	0	0	0	0	0	0	0	1,099	220
392.4	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	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	20	0	202	0	0	0	0	222	44
398	0	30,752	0	16,958	0	6,556	0	15,579	0	0	69,845	13,969
<b>TOTAL</b>	<b>0</b>	<b>32,025</b>	<b>0</b>	<b>16,995</b>	<b>0</b>	<b>6,757</b>	<b>0</b>	<b>15,579</b>	<b>0</b>	<b>0</b>	<b>71,356</b>	<b>14,271</b>
<b>TOTAL ELECTRIC</b>	<b>(68,289)</b>	<b>788,477</b>	<b>(55,871)</b>	<b>1,422,976</b>	<b>(317)</b>	<b>1,241,899</b>	<b>0</b>	<b>938,944</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>5,822,964</b>	<b>1,164,594</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

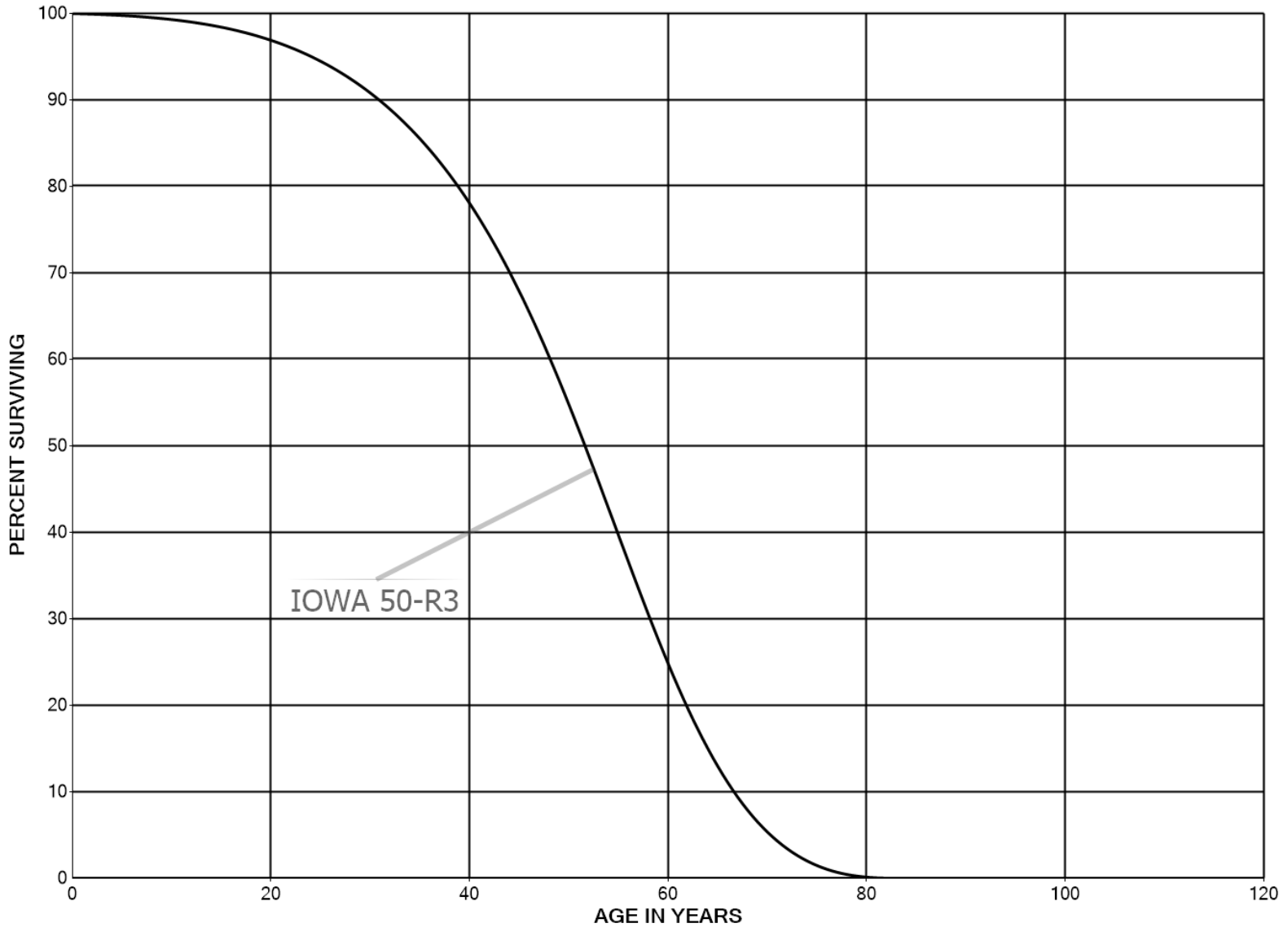
ACCOUNT (1)	2022		2023		2024		2025		2026		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 16.05107%												
	0	5,140	0	2,728	0	1,085	0	2,501	0	0	11,453	2,291
<b>TOTAL</b>	<b>(68,289)</b>	<b>783,337</b>	<b>(55,871)</b>	<b>1,420,248</b>	<b>(317)</b>	<b>1,240,814</b>	<b>0</b>	<b>936,443</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>5,811,511</b>	<b>1,162,303</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(68,289)</b>	<b>783,337</b>	<b>(55,871)</b>	<b>1,420,248</b>	<b>(317)</b>	<b>1,240,814</b>	<b>0</b>	<b>936,443</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>5,811,511</b>	<b>1,162,303</b>

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

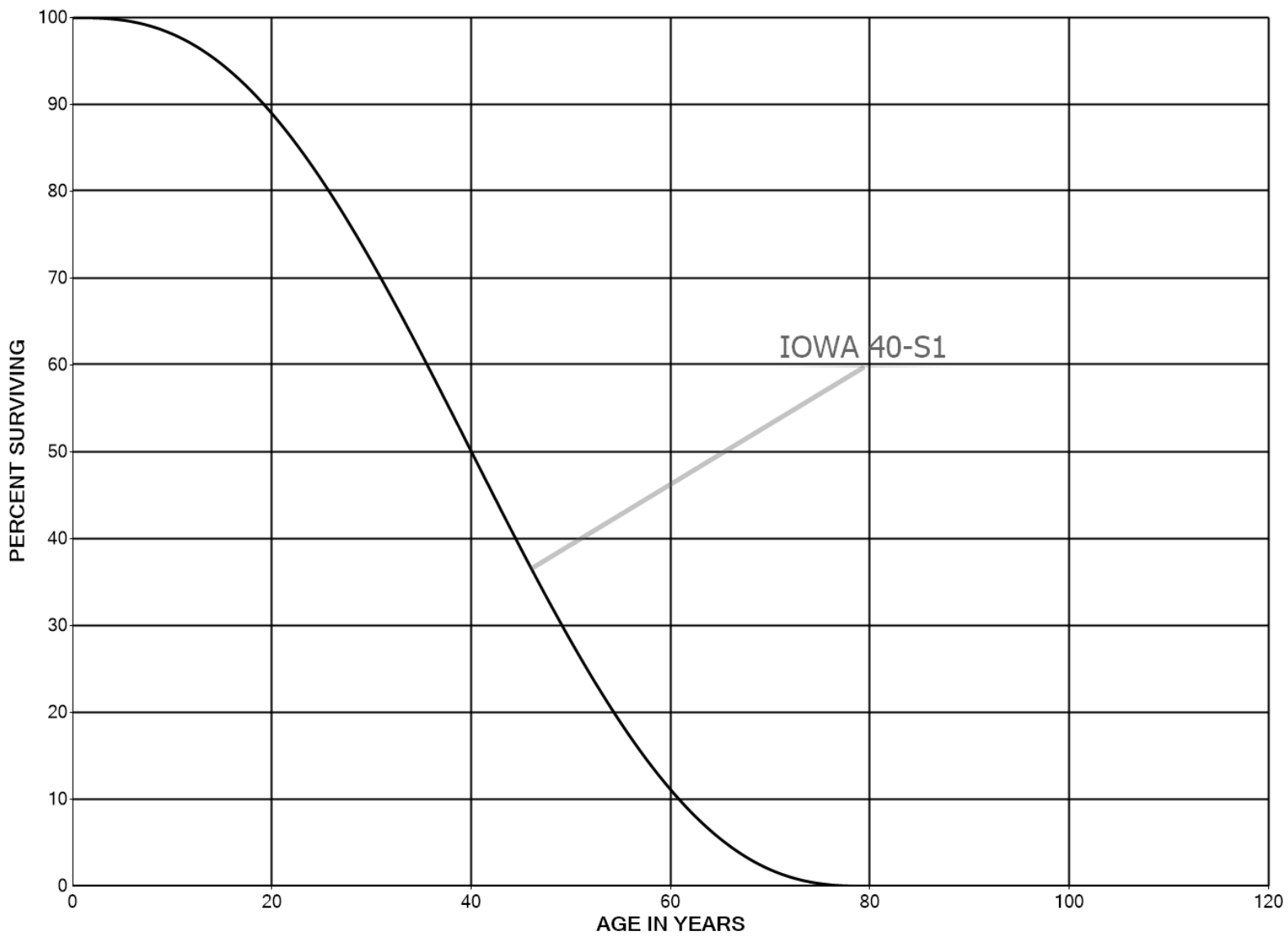
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## **PART VI. SERVICE LIFE STATISTICS**

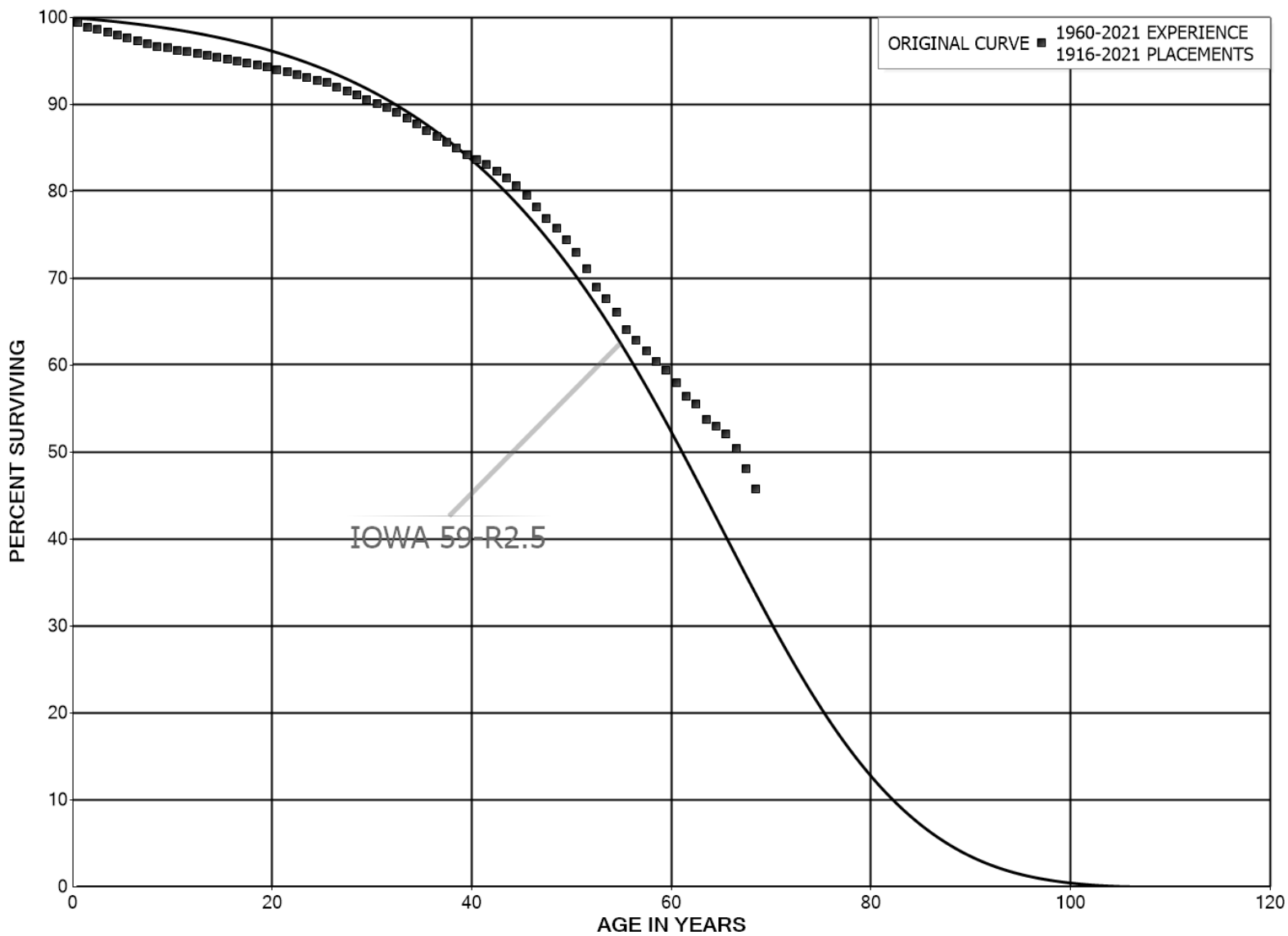
UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 361 - STRUCTURES AND IMPROVEMENTS  
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 362 - STATION EQUIPMENT  
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 364 - POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,450,850	290,038	0.0055	0.9945	100.00
0.5	49,110,906	298,393	0.0061	0.9939	99.45
1.5	46,037,195	113,341	0.0025	0.9975	98.84
2.5	41,810,941	153,407	0.0037	0.9963	98.60
3.5	40,096,410	127,411	0.0032	0.9968	98.24
4.5	37,845,330	118,991	0.0031	0.9969	97.93
5.5	35,979,986	108,050	0.0030	0.9970	97.62
6.5	34,383,423	136,649	0.0040	0.9960	97.32
7.5	32,645,715	94,119	0.0029	0.9971	96.94
8.5	31,423,253	65,404	0.0021	0.9979	96.66
9.5	30,555,405	72,713	0.0024	0.9976	96.46
10.5	29,141,165	53,128	0.0018	0.9982	96.23
11.5	28,145,876	58,891	0.0021	0.9979	96.05
12.5	27,074,451	58,403	0.0022	0.9978	95.85
13.5	26,017,677	79,483	0.0031	0.9969	95.64
14.5	25,118,801	47,967	0.0019	0.9981	95.35
15.5	24,044,207	49,360	0.0021	0.9979	95.17
16.5	22,932,153	52,140	0.0023	0.9977	94.97
17.5	21,789,870	57,796	0.0027	0.9973	94.76
18.5	20,792,852	56,582	0.0027	0.9973	94.51
19.5	19,959,721	64,275	0.0032	0.9968	94.25
20.5	19,005,265	53,754	0.0028	0.9972	93.95
21.5	18,315,764	60,867	0.0033	0.9967	93.68
22.5	17,532,919	56,955	0.0032	0.9968	93.37
23.5	16,596,273	54,981	0.0033	0.9967	93.07
24.5	15,637,708	49,608	0.0032	0.9968	92.76
25.5	14,392,444	74,255	0.0052	0.9948	92.46
26.5	13,085,592	67,905	0.0052	0.9948	91.99
27.5	12,085,915	65,920	0.0055	0.9945	91.51
28.5	11,287,838	66,103	0.0059	0.9941	91.01
29.5	10,287,350	48,282	0.0047	0.9953	90.48
30.5	9,537,612	46,208	0.0048	0.9952	90.05
31.5	8,872,527	57,889	0.0065	0.9935	89.62
32.5	8,158,328	58,825	0.0072	0.9928	89.03
33.5	7,662,194	53,794	0.0070	0.9930	88.39
34.5	7,194,537	69,255	0.0096	0.9904	87.77
35.5	6,784,542	45,958	0.0068	0.9932	86.92
36.5	6,482,953	51,262	0.0079	0.9921	86.34
37.5	6,103,917	53,223	0.0087	0.9913	85.65
38.5	5,736,972	46,580	0.0081	0.9919	84.91

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,415,058	41,056	0.0076	0.9924	84.22
40.5	5,119,321	32,807	0.0064	0.9936	83.58
41.5	4,811,736	42,605	0.0089	0.9911	83.04
42.5	4,398,316	43,445	0.0099	0.9901	82.31
43.5	4,042,066	43,698	0.0108	0.9892	81.49
44.5	3,721,262	50,921	0.0137	0.9863	80.61
45.5	3,409,438	57,328	0.0168	0.9832	79.51
46.5	3,104,987	52,841	0.0170	0.9830	78.17
47.5	2,735,988	38,750	0.0142	0.9858	76.84
48.5	2,457,969	44,857	0.0182	0.9818	75.75
49.5	2,261,321	41,778	0.0185	0.9815	74.37
50.5	2,002,083	51,531	0.0257	0.9743	73.00
51.5	1,793,701	54,087	0.0302	0.9698	71.12
52.5	1,617,643	33,000	0.0204	0.9796	68.97
53.5	1,495,975	33,267	0.0222	0.9778	67.57
54.5	1,403,639	42,071	0.0300	0.9700	66.06
55.5	1,281,841	25,377	0.0198	0.9802	64.08
56.5	1,154,042	23,047	0.0200	0.9800	62.82
57.5	1,067,950	19,325	0.0181	0.9819	61.56
58.5	986,610	17,636	0.0179	0.9821	60.45
59.5	923,663	21,334	0.0231	0.9769	59.37
60.5	849,183	24,103	0.0284	0.9716	58.00
61.5	787,772	12,286	0.0156	0.9844	56.35
62.5	729,716	23,009	0.0315	0.9685	55.47
63.5	661,515	8,957	0.0135	0.9865	53.72
64.5	626,042	10,423	0.0166	0.9834	52.99
65.5	586,198	19,413	0.0331	0.9669	52.11
66.5	525,214	24,199	0.0461	0.9539	50.39
67.5	474,156	23,452	0.0495	0.9505	48.06
68.5	428,073	9,923	0.0232	0.9768	45.69
69.5	393,084	12,140	0.0309	0.9691	44.63
70.5	346,590	11,266	0.0325	0.9675	43.25
71.5	317,595	10,230	0.0322	0.9678	41.84
72.5	285,477	7,684	0.0269	0.9731	40.50
73.5	253,195	10,586	0.0418	0.9582	39.41
74.5	226,660	4,049	0.0179	0.9821	37.76
75.5	200,396	4,161	0.0208	0.9792	37.08
76.5	180,552	4,760	0.0264	0.9736	36.31
77.5	162,388	2,499	0.0154	0.9846	35.36
78.5	145,002	1,304	0.0090	0.9910	34.81

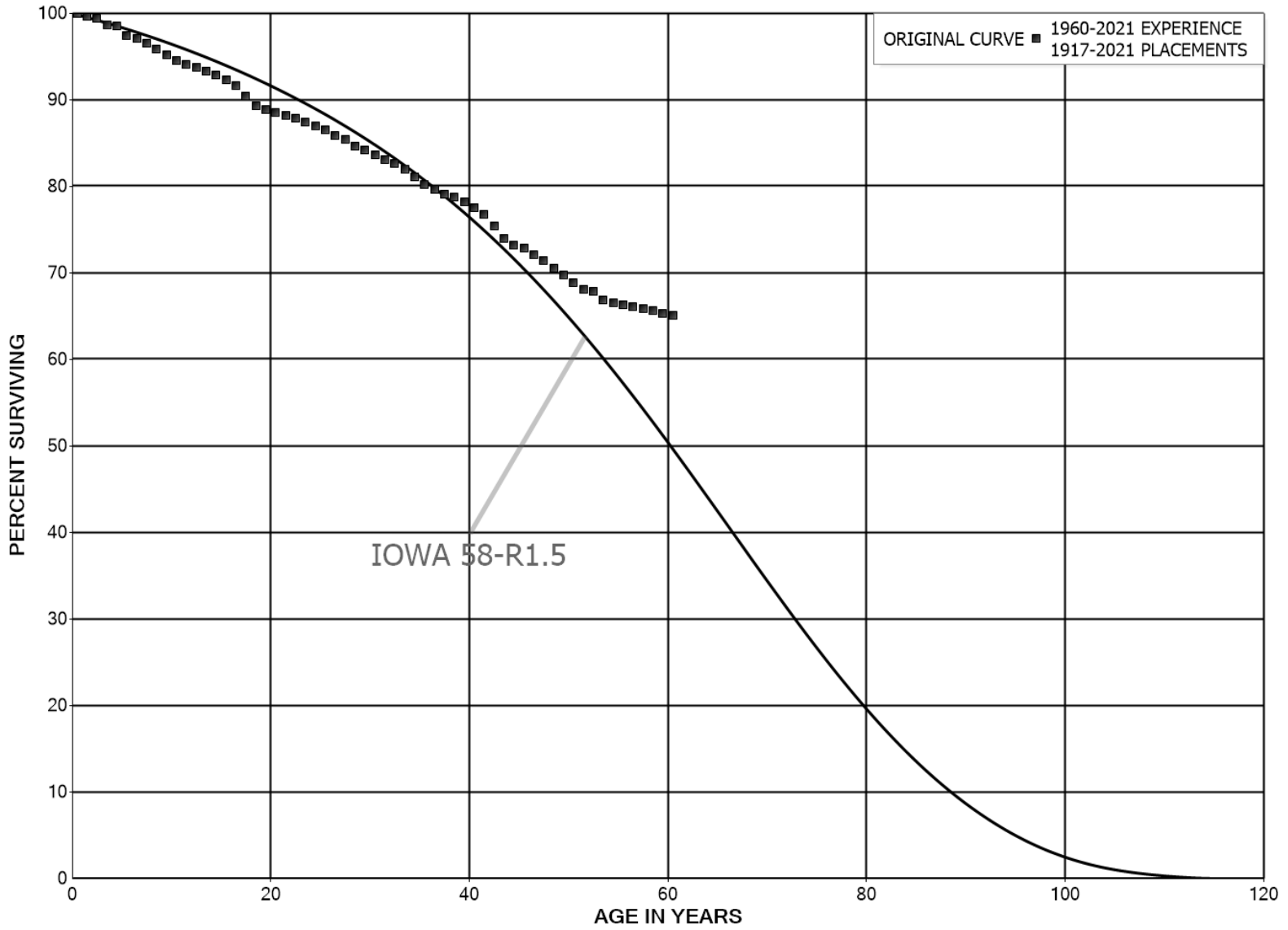
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	132,776	981	0.0074	0.9926	34.50	
80.5	116,275	1,451	0.0125	0.9875	34.25	
81.5	107,337	801	0.0075	0.9925	33.82	
82.5	101,034	8,873	0.0878	0.9122	33.57	
83.5	88,518	2,628	0.0297	0.9703	30.62	
84.5	78,868	4,414	0.0560	0.9440	29.71	
85.5	59,584	3,509	0.0589	0.9411	28.05	
86.5	43,637	1,176	0.0269	0.9731	26.39	
87.5	36,451	1,032	0.0283	0.9717	25.68	
88.5	28,008	354	0.0126	0.9874	24.96	
89.5	24,545	260	0.0106	0.9894	24.64	
90.5	23,913	77	0.0032	0.9968	24.38	
91.5	20,803	3,377	0.1623	0.8377	24.30	
92.5	16,573	162	0.0098	0.9902	20.36	
93.5	15,073		0.0000	1.0000	20.16	
94.5	13,892		0.0000	1.0000	20.16	
95.5	12,388	77	0.0062	0.9938	20.16	
96.5	12,311		0.0000	1.0000	20.03	
97.5	12,185		0.0000	1.0000	20.03	
98.5	11,982		0.0000	1.0000	20.03	
99.5	11,935		0.0000	1.0000	20.03	
100.5	11,871		0.0000	1.0000	20.03	
101.5	6,555		0.0000	1.0000	20.03	
102.5					20.03	

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,923,394	18,009	0.0004	0.9996	100.00
0.5	47,568,094	143,251	0.0030	0.9970	99.96
1.5	42,050,076	124,322	0.0030	0.9970	99.66
2.5	37,805,272	267,256	0.0071	0.9929	99.37
3.5	35,745,254	75,794	0.0021	0.9979	98.67
4.5	33,075,831	348,913	0.0105	0.9895	98.46
5.5	30,415,157	118,153	0.0039	0.9961	97.42
6.5	28,288,915	154,754	0.0055	0.9945	97.04
7.5	26,497,432	182,760	0.0069	0.9931	96.51
8.5	24,627,636	161,004	0.0065	0.9935	95.84
9.5	23,317,686	171,688	0.0074	0.9926	95.22
10.5	22,421,644	113,304	0.0051	0.9949	94.52
11.5	21,550,536	69,490	0.0032	0.9968	94.04
12.5	20,378,033	94,561	0.0046	0.9954	93.74
13.5	19,075,769	100,976	0.0053	0.9947	93.30
14.5	17,806,770	100,458	0.0056	0.9944	92.81
15.5	17,005,179	132,179	0.0078	0.9922	92.28
16.5	15,842,248	204,098	0.0129	0.9871	91.57
17.5	15,059,244	182,310	0.0121	0.9879	90.39
18.5	14,279,528	76,246	0.0053	0.9947	89.29
19.5	13,773,329	44,799	0.0033	0.9967	88.81
20.5	13,105,092	50,498	0.0039	0.9961	88.53
21.5	12,654,689	56,391	0.0045	0.9955	88.18
22.5	12,100,255	47,655	0.0039	0.9961	87.79
23.5	11,384,703	64,886	0.0057	0.9943	87.45
24.5	10,661,050	49,095	0.0046	0.9954	86.95
25.5	9,818,419	77,631	0.0079	0.9921	86.55
26.5	8,932,625	45,343	0.0051	0.9949	85.86
27.5	8,375,489	74,973	0.0090	0.9910	85.43
28.5	7,930,251	50,311	0.0063	0.9937	84.66
29.5	7,285,728	44,872	0.0062	0.9938	84.13
30.5	6,766,498	41,449	0.0061	0.9939	83.61
31.5	6,461,164	40,494	0.0063	0.9937	83.10
32.5	6,181,757	45,584	0.0074	0.9926	82.57
33.5	5,965,021	62,643	0.0105	0.9895	81.97
34.5	5,803,115	64,078	0.0110	0.9890	81.10
35.5	5,596,746	44,738	0.0080	0.9920	80.21
36.5	5,438,677	32,772	0.0060	0.9940	79.57
37.5	5,303,210	26,365	0.0050	0.9950	79.09
38.5	5,159,781	32,273	0.0063	0.9937	78.70

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,925,445	44,107	0.0090	0.9910	78.20
40.5	4,680,009	45,237	0.0097	0.9903	77.50
41.5	4,466,200	79,609	0.0178	0.9822	76.75
42.5	4,171,933	80,241	0.0192	0.9808	75.39
43.5	3,860,013	38,152	0.0099	0.9901	73.94
44.5	3,486,350	19,559	0.0056	0.9944	73.20
45.5	3,248,210	32,321	0.0100	0.9900	72.79
46.5	2,932,078	28,832	0.0098	0.9902	72.07
47.5	2,642,571	32,784	0.0124	0.9876	71.36
48.5	2,450,269	25,764	0.0105	0.9895	70.48
49.5	2,321,756	29,149	0.0126	0.9874	69.73
50.5	2,082,585	22,492	0.0108	0.9892	68.86
51.5	1,877,960	8,558	0.0046	0.9954	68.12
52.5	1,655,512	24,963	0.0151	0.9849	67.81
53.5	1,531,898	6,819	0.0045	0.9955	66.78
54.5	1,464,879	4,512	0.0031	0.9969	66.49
55.5	1,408,728	5,536	0.0039	0.9961	66.28
56.5	1,307,054	2,881	0.0022	0.9978	66.02
57.5	1,189,491	5,311	0.0045	0.9955	65.87
58.5	1,102,692	4,876	0.0044	0.9956	65.58
59.5	1,042,805	4,290	0.0041	0.9959	65.29
60.5	981,505	6,714	0.0068	0.9932	65.02
61.5	938,996	16,199	0.0173	0.9827	64.58
62.5	888,817	14,144	0.0159	0.9841	63.46
63.5	849,122	6,407	0.0075	0.9925	62.45
64.5	790,794	10,080	0.0127	0.9873	61.98
65.5	745,578	3,100	0.0042	0.9958	61.19
66.5	685,213	2,733	0.0040	0.9960	60.94
67.5	646,643	3,601	0.0056	0.9944	60.69
68.5	621,326	5,694	0.0092	0.9908	60.36
69.5	593,897	3,977	0.0067	0.9933	59.80
70.5	556,476	6,218	0.0112	0.9888	59.40
71.5	514,253	9,940	0.0193	0.9807	58.74
72.5	462,827	2,899	0.0063	0.9937	57.60
73.5	432,519	1,218	0.0028	0.9972	57.24
74.5	399,350	6,663	0.0167	0.9833	57.08
75.5	370,484	7,719	0.0208	0.9792	56.13
76.5	353,550	8,408	0.0238	0.9762	54.96
77.5	341,270	12,747	0.0374	0.9626	53.65
78.5	323,138	5,396	0.0167	0.9833	51.65

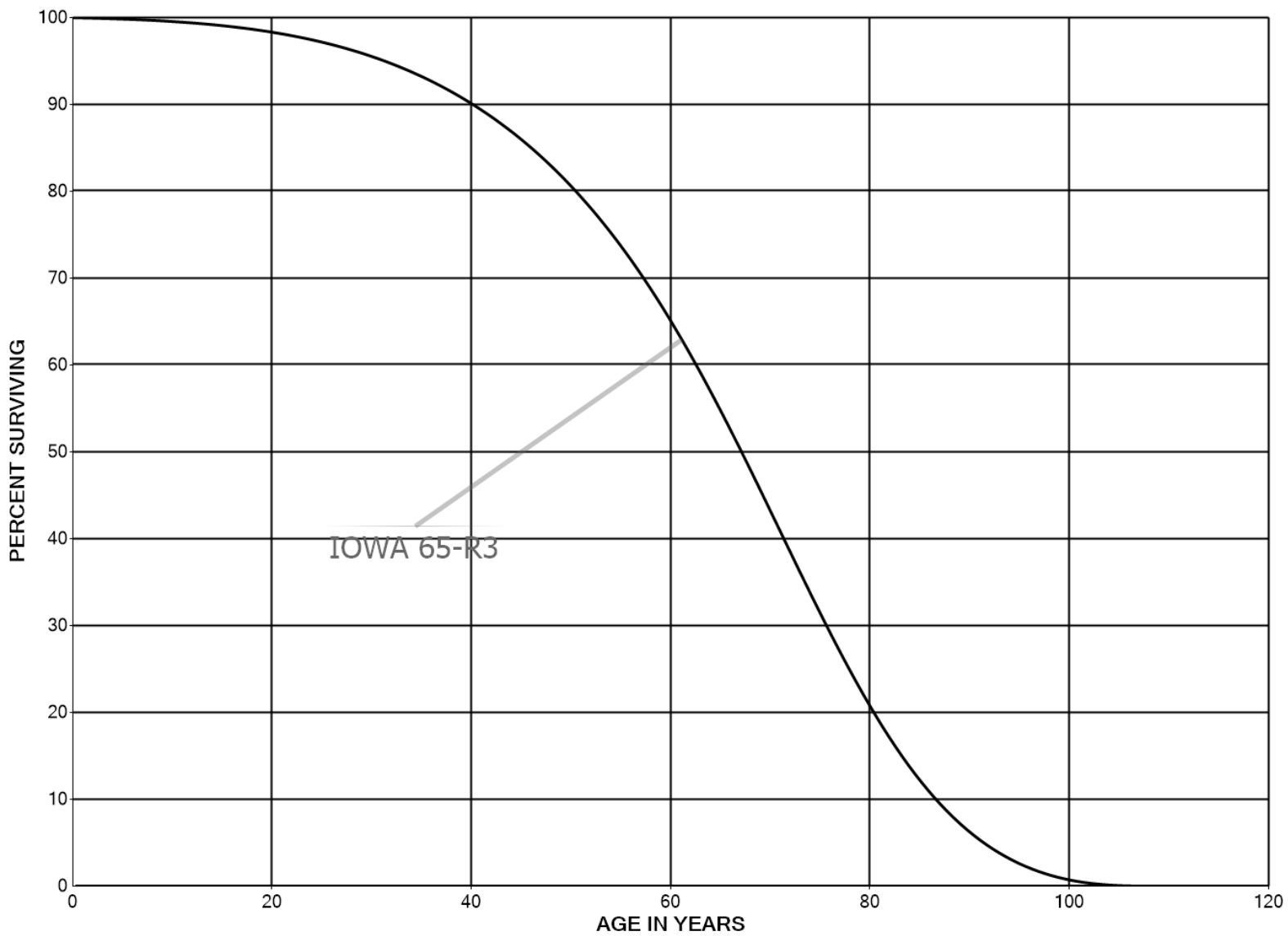
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

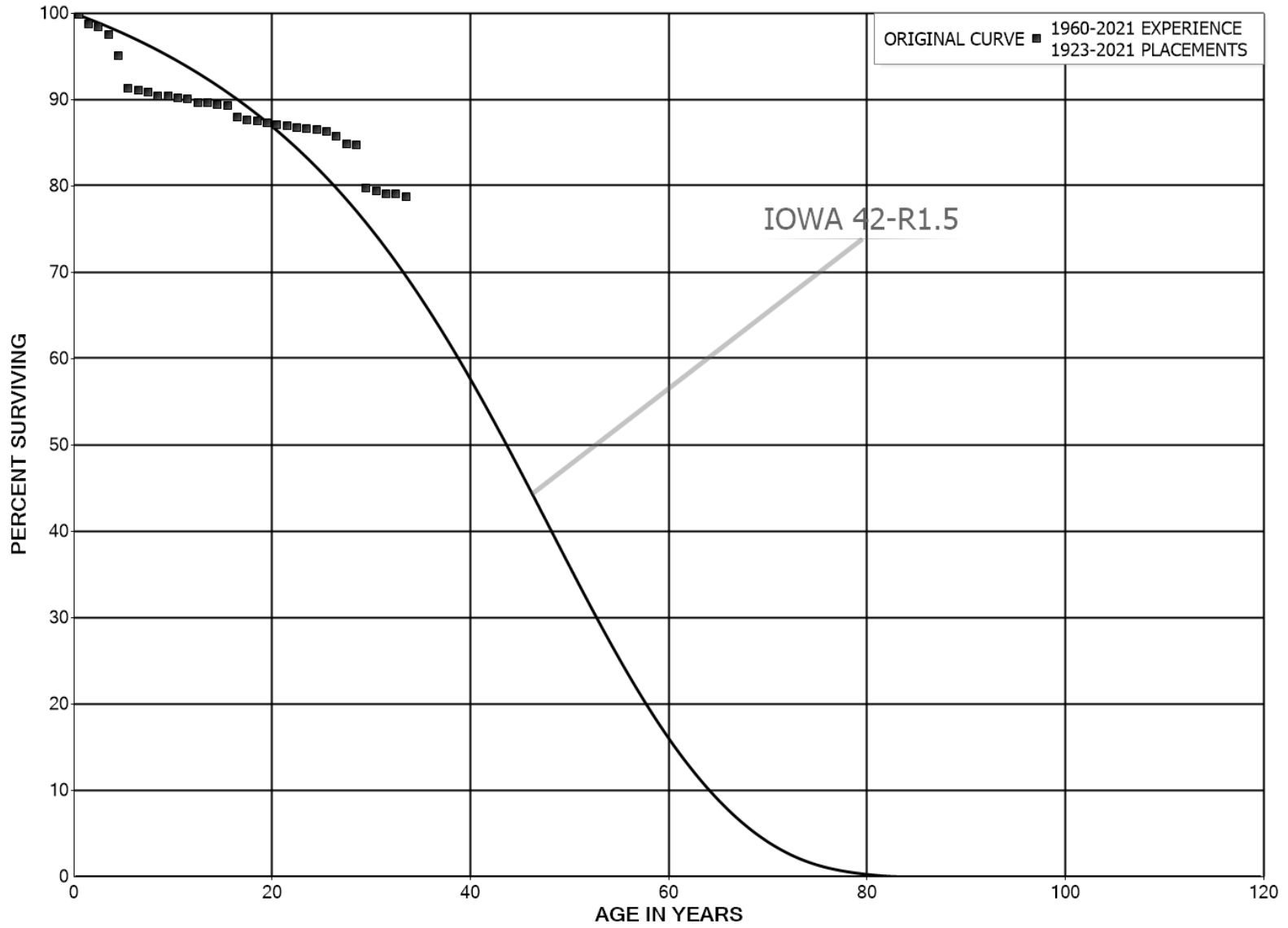
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	315,190	4,723	0.0150	0.9850	50.79	
80.5	301,085	2,601	0.0086	0.9914	50.03	
81.5	286,067	1,677	0.0059	0.9941	49.59	
82.5	265,819	2,442	0.0092	0.9908	49.30	
83.5	253,801	1,733	0.0068	0.9932	48.85	
84.5	247,156	1,543	0.0062	0.9938	48.52	
85.5	243,714	1,825	0.0075	0.9925	48.21	
86.5	233,624	1,864	0.0080	0.9920	47.85	
87.5	213,888	954	0.0045	0.9955	47.47	
88.5	189,483	2,215	0.0117	0.9883	47.26	
89.5	170,870	1,432	0.0084	0.9916	46.71	
90.5	155,404	1,095	0.0070	0.9930	46.31	
91.5	123,944	3,401	0.0274	0.9726	45.99	
92.5	105,324	1,734	0.0165	0.9835	44.73	
93.5	83,410	762	0.0091	0.9909	43.99	
94.5	65,815	309	0.0047	0.9953	43.59	
95.5	20,924		0.0000	1.0000	43.38	
96.5	4,829	1,190	0.2464	0.7536	43.38	
97.5					32.69	

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 366 - UNDERGROUND CONDUIT  
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - ELECTRIC DIVISION  
 ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,229,376	26,459	0.0017	0.9983	100.00
0.5	14,112,736	156,386	0.0111	0.9889	99.83
1.5	12,711,851	48,013	0.0038	0.9962	98.72
2.5	11,638,414	95,535	0.0082	0.9918	98.35
3.5	10,069,747	258,049	0.0256	0.9744	97.54
4.5	8,782,349	347,870	0.0396	0.9604	95.04
5.5	8,349,645	20,323	0.0024	0.9976	91.28
6.5	8,084,184	17,928	0.0022	0.9978	91.05
7.5	7,502,902	36,109	0.0048	0.9952	90.85
8.5	7,087,727	5,116	0.0007	0.9993	90.41
9.5	6,908,064	12,815	0.0019	0.9981	90.35
10.5	6,457,976	12,025	0.0019	0.9981	90.18
11.5	6,174,225	24,129	0.0039	0.9961	90.01
12.5	5,984,480	3,059	0.0005	0.9995	89.66
13.5	5,286,305	10,493	0.0020	0.9980	89.62
14.5	5,120,809	11,752	0.0023	0.9977	89.44
15.5	4,856,965	69,661	0.0143	0.9857	89.23
16.5	4,489,302	15,236	0.0034	0.9966	87.95
17.5	4,368,092	5,574	0.0013	0.9987	87.65
18.5	4,320,961	11,916	0.0028	0.9972	87.54
19.5	4,148,988	11,750	0.0028	0.9972	87.30
20.5	3,706,579	4,992	0.0013	0.9987	87.05
21.5	3,497,343	7,614	0.0022	0.9978	86.94
22.5	3,294,196	6,754	0.0021	0.9979	86.75
23.5	3,016,385	941	0.0003	0.9997	86.57
24.5	2,667,628	8,159	0.0031	0.9969	86.54
25.5	2,345,420	13,603	0.0058	0.9942	86.28
26.5	2,113,353	24,569	0.0116	0.9884	85.78
27.5	1,947,992	1,715	0.0009	0.9991	84.78
28.5	1,802,474	105,056	0.0583	0.9417	84.71
29.5	1,579,127	7,358	0.0047	0.9953	79.77
30.5	1,364,824	5,867	0.0043	0.9957	79.40
31.5	1,232,641	601	0.0005	0.9995	79.06
32.5	1,056,636	3,230	0.0031	0.9969	79.02
33.5	932,150	2,757	0.0030	0.9970	78.78
34.5	872,686	3,163	0.0036	0.9964	78.54
35.5	794,558	2,776	0.0035	0.9965	78.26
36.5	758,950	123	0.0002	0.9998	77.98
37.5	732,710		0.0000	1.0000	77.97
38.5	674,814		0.0000	1.0000	77.97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	647,769	2,610	0.0040	0.9960	77.97
40.5	608,871		0.0000	1.0000	77.66
41.5	577,600		0.0000	1.0000	77.66
42.5	516,508		0.0000	1.0000	77.66
43.5	465,091		0.0000	1.0000	77.66
44.5	380,327		0.0000	1.0000	77.66
45.5	335,277		0.0000	1.0000	77.66
46.5	234,432		0.0000	1.0000	77.66
47.5	163,575		0.0000	1.0000	77.66
48.5	129,054	289	0.0022	0.9978	77.66
49.5	87,683	1,755	0.0200	0.9800	77.48
50.5	75,455	504	0.0067	0.9933	75.93
51.5	64,459		0.0000	1.0000	75.43
52.5	57,835		0.0000	1.0000	75.43
53.5	51,915		0.0000	1.0000	75.43
54.5	40,085	928	0.0232	0.9768	75.43
55.5	39,031		0.0000	1.0000	73.68
56.5	39,031	14,198	0.3638	0.6362	73.68
57.5	23,908		0.0000	1.0000	46.88
58.5	23,908	958	0.0401	0.9599	46.88
59.5	22,951	151	0.0066	0.9934	45.00
60.5	22,800		0.0000	1.0000	44.70
61.5	22,800	1,898	0.0832	0.9168	44.70
62.5	20,902		0.0000	1.0000	40.98
63.5	20,902		0.0000	1.0000	40.98
64.5	159		0.0000	1.0000	40.98
65.5	159		0.0000	1.0000	40.98
66.5	159		0.0000	1.0000	40.98
67.5	159		0.0000	1.0000	40.98
68.5	159		0.0000	1.0000	40.98
69.5	159		0.0000	1.0000	40.98
70.5	159		0.0000	1.0000	40.98
71.5	159		0.0000	1.0000	40.98
72.5	159		0.0000	1.0000	40.98
73.5	159		0.0000	1.0000	40.98
74.5	159		0.0000	1.0000	40.98
75.5	159		0.0000	1.0000	40.98
76.5	159		0.0000	1.0000	40.98
77.5	159		0.0000	1.0000	40.98
78.5	159		0.0000	1.0000	40.98

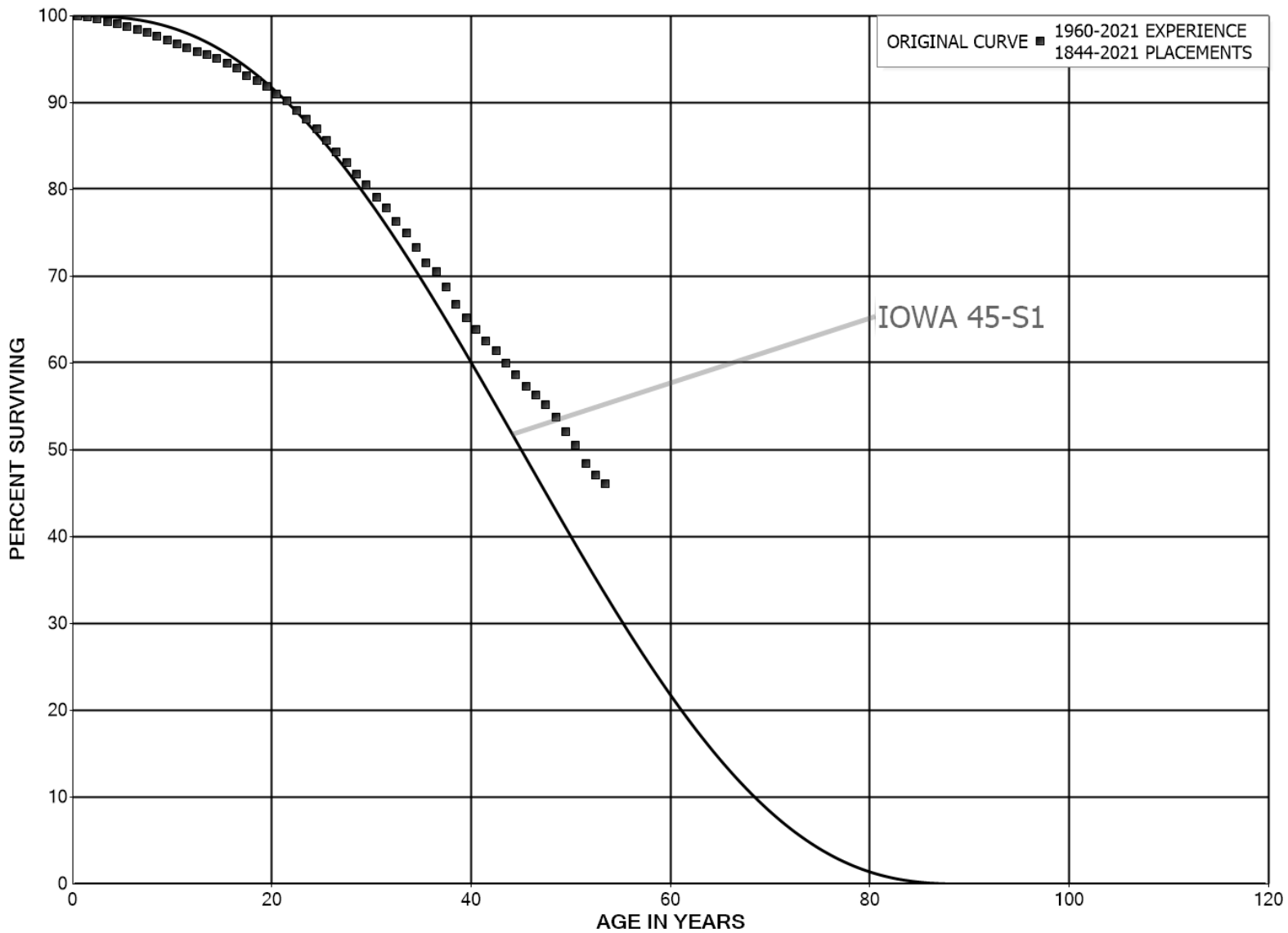
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	159		0.0000	1.0000	40.98
80.5	159		0.0000	1.0000	40.98
81.5	159		0.0000	1.0000	40.98
82.5	159		0.0000	1.0000	40.98
83.5	159		0.0000	1.0000	40.98
84.5	159		0.0000	1.0000	40.98
85.5	159		0.0000	1.0000	40.98
86.5	159		0.0000	1.0000	40.98
87.5	159		0.0000	1.0000	40.98
88.5	159	159	1.0000		40.98
89.5					

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 368.1 - TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1844-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,004,310	4,965	0.0003	0.9997	100.00
0.5	18,055,466	27,695	0.0015	0.9985	99.97
1.5	17,159,938	44,051	0.0026	0.9974	99.82
2.5	16,643,795	38,017	0.0023	0.9977	99.56
3.5	16,053,348	46,226	0.0029	0.9971	99.34
4.5	15,594,704	59,595	0.0038	0.9962	99.05
5.5	15,363,498	36,652	0.0024	0.9976	98.67
6.5	15,054,740	58,318	0.0039	0.9961	98.44
7.5	14,893,741	70,392	0.0047	0.9953	98.06
8.5	14,491,238	64,111	0.0044	0.9956	97.59
9.5	14,034,534	55,719	0.0040	0.9960	97.16
10.5	13,736,565	62,909	0.0046	0.9954	96.77
11.5	13,597,469	63,201	0.0046	0.9954	96.33
12.5	13,166,515	52,453	0.0040	0.9960	95.88
13.5	12,626,434	52,464	0.0042	0.9958	95.50
14.5	12,143,326	72,043	0.0059	0.9941	95.10
15.5	11,977,463	77,361	0.0065	0.9935	94.54
16.5	11,632,251	110,196	0.0095	0.9905	93.93
17.5	11,244,096	69,271	0.0062	0.9938	93.04
18.5	11,013,082	77,693	0.0071	0.9929	92.47
19.5	10,617,335	95,162	0.0090	0.9910	91.81
20.5	10,213,215	92,929	0.0091	0.9909	90.99
21.5	9,725,172	120,952	0.0124	0.9876	90.16
22.5	9,200,557	97,132	0.0106	0.9894	89.04
23.5	8,722,439	108,939	0.0125	0.9875	88.10
24.5	8,281,969	132,198	0.0160	0.9840	87.00
25.5	7,815,576	116,928	0.0150	0.9850	85.61
26.5	7,364,231	109,588	0.0149	0.9851	84.33
27.5	6,995,402	113,637	0.0162	0.9838	83.08
28.5	6,675,526	101,584	0.0152	0.9848	81.73
29.5	6,199,337	105,306	0.0170	0.9830	80.48
30.5	5,787,767	95,840	0.0166	0.9834	79.12
31.5	5,382,320	105,754	0.0196	0.9804	77.81
32.5	4,980,523	85,772	0.0172	0.9828	76.28
33.5	4,676,322	102,814	0.0220	0.9780	74.96
34.5	4,366,611	105,200	0.0241	0.9759	73.32
35.5	4,134,901	62,085	0.0150	0.9850	71.55
36.5	3,853,649	96,662	0.0251	0.9749	70.48
37.5	3,612,783	104,216	0.0288	0.9712	68.71
38.5	3,367,643	79,402	0.0236	0.9764	66.73

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,075,187	64,741	0.0211	0.9789	65.15
40.5	2,898,410	56,732	0.0196	0.9804	63.78
41.5	2,665,758	50,609	0.0190	0.9810	62.53
42.5	2,469,469	54,925	0.0222	0.9778	61.35
43.5	2,250,689	53,323	0.0237	0.9763	59.98
44.5	2,036,395	42,551	0.0209	0.9791	58.56
45.5	1,836,045	34,728	0.0189	0.9811	57.34
46.5	1,591,279	31,279	0.0197	0.9803	56.25
47.5	1,391,407	37,246	0.0268	0.9732	55.15
48.5	1,113,926	32,917	0.0296	0.9704	53.67
49.5	961,163	29,300	0.0305	0.9695	52.08
50.5	830,087	34,013	0.0410	0.9590	50.50
51.5	662,226	18,975	0.0287	0.9713	48.43
52.5	541,877	10,919	0.0202	0.9798	47.04
53.5	439,152	9,287	0.0211	0.9789	46.09
54.5	361,558	11,091	0.0307	0.9693	45.12
55.5	309,145	7,635	0.0247	0.9753	43.73
56.5	287,742	4,510	0.0157	0.9843	42.65
57.5	259,785	7,307	0.0281	0.9719	41.98
58.5	245,659	3,952	0.0161	0.9839	40.80
59.5	234,257	5,385	0.0230	0.9770	40.15
60.5	212,875	4,488	0.0211	0.9789	39.22
61.5	189,915	5,399	0.0284	0.9716	38.40
62.5	158,679	6,006	0.0378	0.9622	37.31
63.5	99,823	2,707	0.0271	0.9729	35.89
64.5	85,036	6,186	0.0728	0.9272	34.92
65.5	76,839	1,455	0.0189	0.9811	32.38
66.5	53,747	3,369	0.0627	0.9373	31.77
67.5	43,956	898	0.0204	0.9796	29.78
68.5	42,389	1,373	0.0324	0.9676	29.17
69.5	40,506	423	0.0105	0.9895	28.22
70.5	40,083	1,253	0.0313	0.9687	27.93
71.5	38,830	539	0.0139	0.9861	27.05
72.5	25,529	454	0.0178	0.9822	26.68
73.5	16,361	4,109	0.2511	0.7489	26.20
74.5	12,252	1,157	0.0944	0.9056	19.62
75.5	11,095	336	0.0303	0.9697	17.77
76.5	10,759		0.0000	1.0000	17.23
77.5	10,759		0.0000	1.0000	17.23
78.5	10,094	51	0.0050	0.9950	17.23

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	10,043	539	0.0537	0.9463	17.15	
80.5	7,680	34	0.0045	0.9955	16.23	
81.5	7,646		0.0000	1.0000	16.15	
82.5	16,310		0.0000	1.0000	16.15	
83.5	16,310		0.0000	1.0000	16.15	
84.5	16,310		0.0000	1.0000	16.15	
85.5	16,310		0.0000	1.0000	16.15	
86.5	16,310		0.0000	1.0000	16.15	
87.5	16,310		0.0000	1.0000	16.15	
88.5	16,310	51	0.0031	0.9969	16.15	
89.5	16,259	4,931	0.3033	0.6967	16.10	
90.5	11,329	92	0.0081	0.9919	11.22	
91.5	11,237	190	0.0169	0.9831	11.13	
92.5	11,047		0.0000	1.0000	10.94	
93.5	11,047		0.0000	1.0000	10.94	
94.5	11,047		0.0000	1.0000	10.94	
95.5	11,047		0.0000	1.0000	10.94	
96.5	10,000		0.0000	1.0000	10.94	
97.5	833		0.0000	1.0000	10.94	
98.5	833		0.0000	1.0000	10.94	
99.5	833		0.0000	1.0000	10.94	
100.5	399		0.0000	1.0000	10.94	
101.5	399		0.0000	1.0000	10.94	
102.5	399		0.0000	1.0000	10.94	
103.5					10.94	
104.5						
105.5						
106.5						
107.5						
108.5						
109.5						
110.5						
111.5						
112.5						
113.5						
114.5						
115.5	296		0.0000			
116.5	296		0.0000			
117.5	296		0.0000			
118.5	296		0.0000			

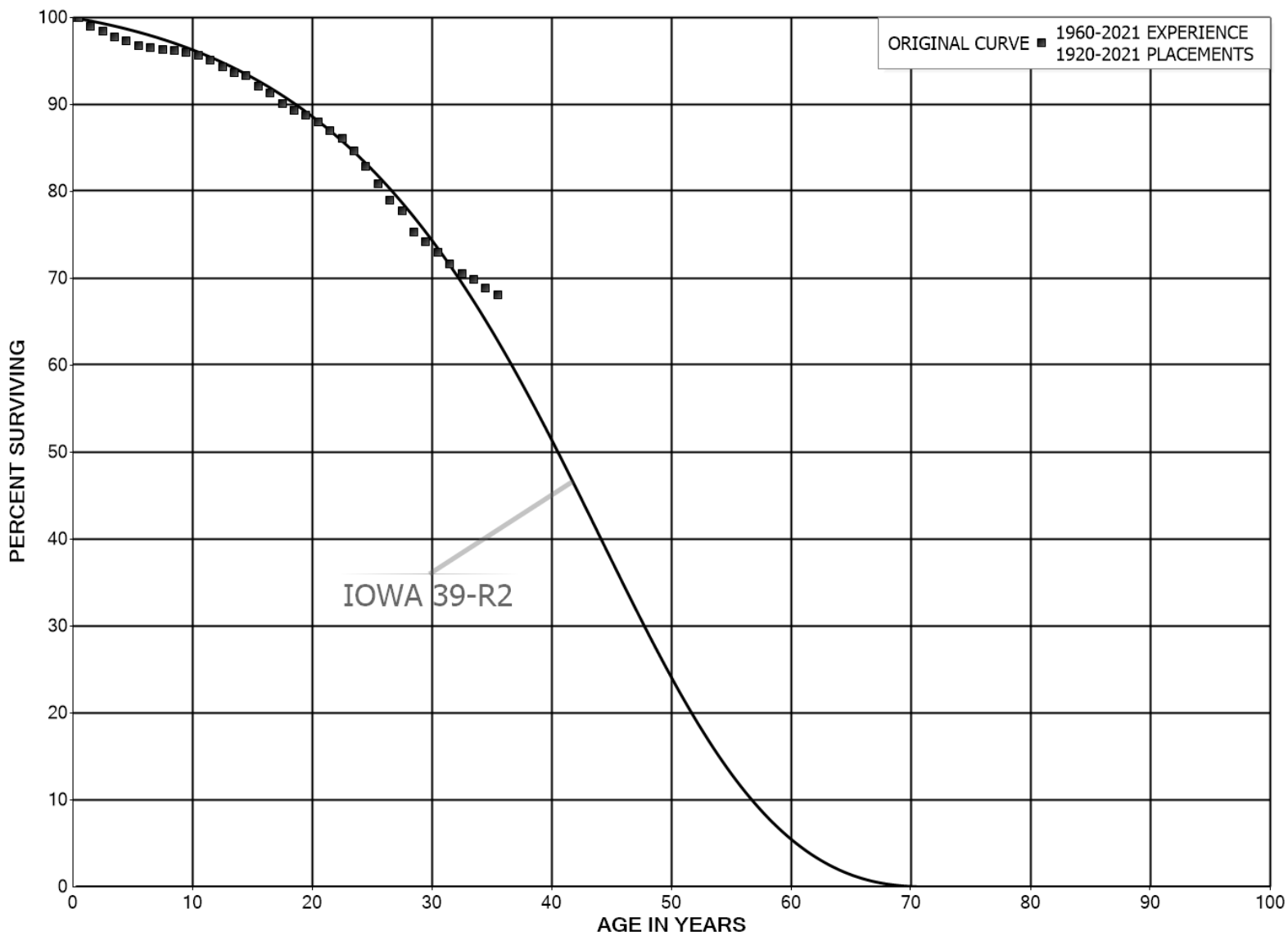
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	296		0.0000		
120.5	296		0.0000		
121.5	296		0.0000		
122.5	296		0.0000		
123.5	296		0.0000		
124.5	296		0.0000		
125.5	296		0.0000		
126.5	296		0.0000		
127.5	296		0.0000		
128.5	296		0.0000		
129.5	296		0.0000		
130.5	296		0.0000		
131.5	296		0.0000		
132.5	296		0.0000		
133.5	296		0.0000		
134.5	296		0.0000		
135.5	296		0.0000		
136.5	296		0.0000		
137.5	296		0.0000		
138.5	296		0.0000		
139.5	296		0.0000		
140.5	296		0.0000		
141.5	296		0.0000		
142.5	296		0.0000		
143.5	296		0.0000		
144.5	296		0.0000		
145.5	296	296	1.0000		
146.5					

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,190,468	1,240	0.0001	0.9999	100.00
0.5	12,408,211	122,344	0.0099	0.9901	99.99
1.5	11,995,091	79,426	0.0066	0.9934	99.00
2.5	10,907,026	63,175	0.0058	0.9942	98.35
3.5	10,768,662	58,478	0.0054	0.9946	97.78
4.5	10,352,114	51,298	0.0050	0.9950	97.25
5.5	10,029,218	23,810	0.0024	0.9976	96.77
6.5	9,794,779	26,276	0.0027	0.9973	96.54
7.5	9,634,470	6,506	0.0007	0.9993	96.28
8.5	9,358,307	22,706	0.0024	0.9976	96.21
9.5	9,141,355	37,673	0.0041	0.9959	95.98
10.5	9,012,134	49,779	0.0055	0.9945	95.58
11.5	8,802,240	68,171	0.0077	0.9923	95.06
12.5	8,511,654	64,039	0.0075	0.9925	94.32
13.5	8,213,652	24,721	0.0030	0.9970	93.61
14.5	7,787,529	101,494	0.0130	0.9870	93.33
15.5	7,375,937	65,061	0.0088	0.9912	92.11
16.5	7,030,043	99,217	0.0141	0.9859	91.30
17.5	6,619,495	54,047	0.0082	0.9918	90.01
18.5	6,114,259	35,570	0.0058	0.9942	89.28
19.5	5,807,717	50,411	0.0087	0.9913	88.76
20.5	5,516,396	61,763	0.0112	0.9888	87.99
21.5	5,238,576	58,965	0.0113	0.9887	87.00
22.5	4,909,397	80,155	0.0163	0.9837	86.02
23.5	4,534,404	92,655	0.0204	0.9796	84.62
24.5	4,043,308	100,195	0.0248	0.9752	82.89
25.5	3,614,494	85,691	0.0237	0.9763	80.83
26.5	3,115,183	45,983	0.0148	0.9852	78.92
27.5	2,745,220	87,460	0.0319	0.9681	77.75
28.5	2,425,964	34,408	0.0142	0.9858	75.28
29.5	2,048,354	33,707	0.0165	0.9835	74.21
30.5	1,773,414	33,826	0.0191	0.9809	72.99
31.5	1,568,995	23,635	0.0151	0.9849	71.60
32.5	1,396,177	13,864	0.0099	0.9901	70.52
33.5	1,239,943	16,511	0.0133	0.9867	69.82
34.5	1,110,666	13,381	0.0120	0.9880	68.89
35.5	964,583	8,149	0.0084	0.9916	68.06
36.5	849,475	8,123	0.0096	0.9904	67.48
37.5	778,747	6,583	0.0085	0.9915	66.84
38.5	707,704	6,102	0.0086	0.9914	66.27

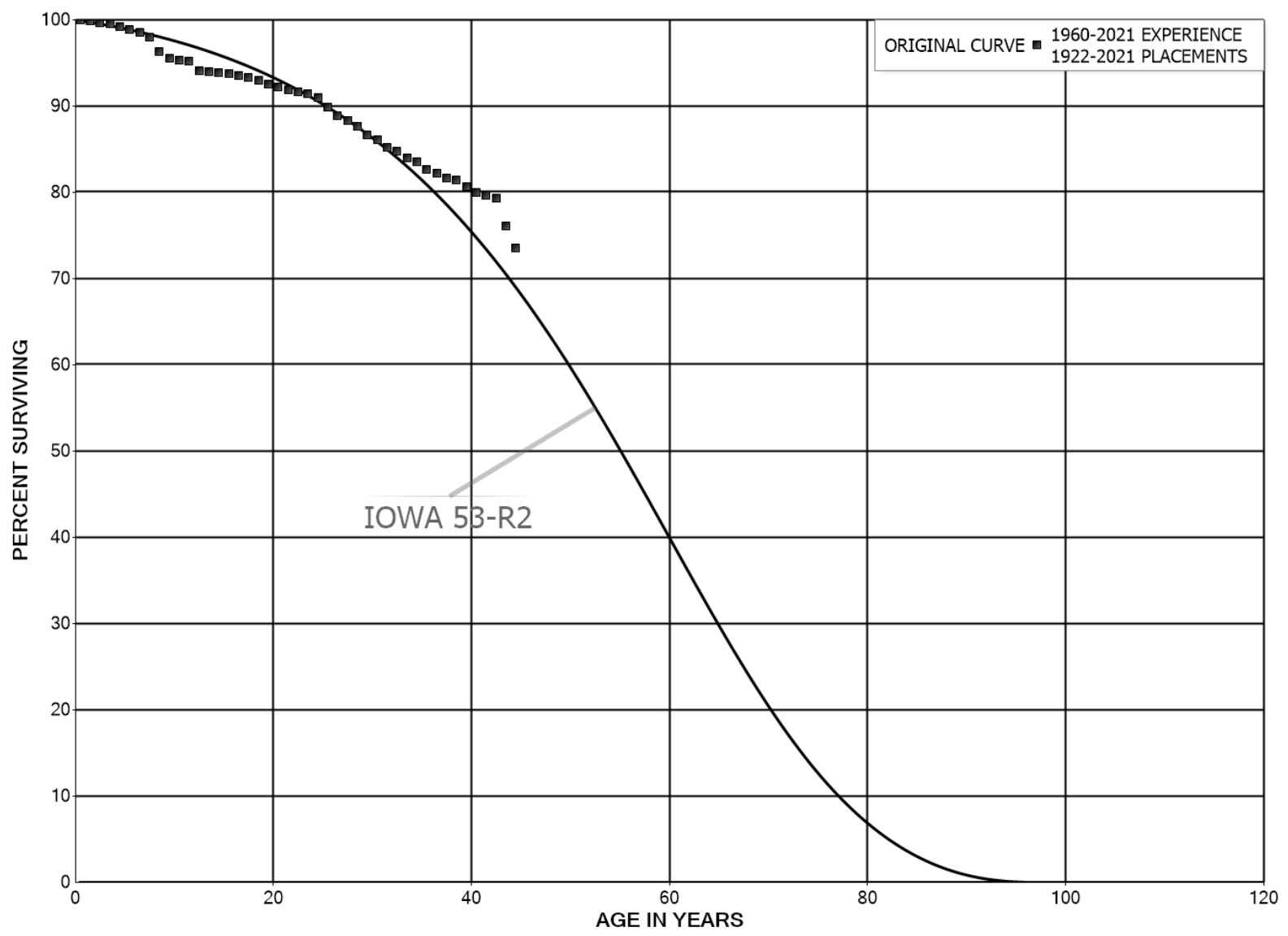
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	634,069	6,087	0.0096	0.9904	65.70	
40.5	571,140	3,223	0.0056	0.9944	65.07	
41.5	509,277	1,107	0.0022	0.9978	64.70	
42.5	424,723	1,145	0.0027	0.9973	64.56	
43.5	408,322	1,339	0.0033	0.9967	64.39	
44.5	387,767	1,503	0.0039	0.9961	64.18	
45.5	332,866	4,138	0.0124	0.9876	63.93	
46.5	251,787	18,577	0.0738	0.9262	63.13	
47.5	194,725	7,365	0.0378	0.9622	58.48	
48.5	150,424	3,662	0.0243	0.9757	56.26	
49.5	127,373	5,865	0.0460	0.9540	54.89	
50.5	116,314	12,833	0.1103	0.8897	52.37	
51.5	102,142	7,500	0.0734	0.9266	46.59	
52.5	94,641	3,626	0.0383	0.9617	43.17	
53.5	90,484	14,086	0.1557	0.8443	41.51	
54.5	74,227	24,998	0.3368	0.6632	35.05	
55.5	47,156	16,055	0.3405	0.6595	23.25	
56.5	30,519	9,812	0.3215	0.6785	15.33	
57.5	19,592	7,302	0.3727	0.6273	10.40	
58.5	11,739	4,436	0.3778	0.6222	6.53	
59.5	6,497	2,073	0.3191	0.6809	4.06	
60.5	3,322	631	0.1899	0.8101	2.76	
61.5	2,691	288	0.1072	0.8928	2.24	
62.5	2,402	193	0.0805	0.9195	2.00	
63.5	2,209	166	0.0752	0.9248	1.84	
64.5	2,043	152	0.0745	0.9255	1.70	
65.5	1,891	252	0.1331	0.8669	1.57	
66.5	1,639	198	0.1206	0.8794	1.36	
67.5	1,441	106	0.0732	0.9268	1.20	
68.5	1,336	491	0.3675	0.6325	1.11	
69.5	845	61	0.0721	0.9279	0.70	
70.5	784	127	0.1623	0.8377	0.65	
71.5	657	29	0.0435	0.9565	0.55	
72.5	628	6	0.0091	0.9909	0.52	
73.5	622	29	0.0461	0.9539	0.52	
74.5	594	80	0.1345	0.8655	0.49	
75.5	514	93	0.1806	0.8194	0.43	
76.5	421	138	0.3274	0.6726	0.35	
77.5	283	239	0.8452	0.1548	0.24	
78.5	44	44	1.0000		0.04	
79.5						

UGI UTILITIES, INC. - ELECTRIC DIVISION  
 ACCOUNT 369 - SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,342,483	10,843	0.0007	0.9993	100.00
0.5	16,158,269	23,819	0.0015	0.9985	99.93
1.5	15,781,182	23,464	0.0015	0.9985	99.79
2.5	15,334,124	26,158	0.0017	0.9983	99.64
3.5	14,938,819	46,107	0.0031	0.9969	99.47
4.5	14,504,963	49,049	0.0034	0.9966	99.16
5.5	13,976,559	47,993	0.0034	0.9966	98.83
6.5	13,527,613	78,804	0.0058	0.9942	98.49
7.5	12,963,040	211,514	0.0163	0.9837	97.91
8.5	12,364,275	97,530	0.0079	0.9921	96.32
9.5	11,908,801	28,955	0.0024	0.9976	95.56
10.5	11,660,379	22,397	0.0019	0.9981	95.32
11.5	11,303,519	123,927	0.0110	0.9890	95.14
12.5	10,856,926	12,678	0.0012	0.9988	94.10
13.5	10,368,205	14,524	0.0014	0.9986	93.99
14.5	9,766,106	13,564	0.0014	0.9986	93.86
15.5	9,640,247	18,539	0.0019	0.9981	93.72
16.5	9,174,914	27,726	0.0030	0.9970	93.54
17.5	8,868,690	31,373	0.0035	0.9965	93.26
18.5	8,625,168	43,637	0.0051	0.9949	92.93
19.5	8,353,691	30,193	0.0036	0.9964	92.46
20.5	8,135,134	26,888	0.0033	0.9967	92.13
21.5	7,938,504	15,531	0.0020	0.9980	91.82
22.5	7,603,554	22,591	0.0030	0.9970	91.64
23.5	7,292,105	33,529	0.0046	0.9954	91.37
24.5	6,928,517	85,403	0.0123	0.9877	90.95
25.5	6,565,478	73,635	0.0112	0.9888	89.83
26.5	6,192,182	38,045	0.0061	0.9939	88.82
27.5	5,994,441	47,157	0.0079	0.9921	88.28
28.5	5,764,048	60,471	0.0105	0.9895	87.58
29.5	5,454,405	37,495	0.0069	0.9931	86.66
30.5	5,158,041	56,029	0.0109	0.9891	86.07
31.5	4,830,122	24,702	0.0051	0.9949	85.13
32.5	4,546,402	36,944	0.0081	0.9919	84.70
33.5	4,267,747	24,907	0.0058	0.9942	84.01
34.5	4,009,997	41,292	0.0103	0.9897	83.52
35.5	3,758,603	23,234	0.0062	0.9938	82.66
36.5	3,573,314	20,917	0.0059	0.9941	82.15
37.5	3,349,212	11,468	0.0034	0.9966	81.67
38.5	3,159,905	28,415	0.0090	0.9910	81.39

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,968,918	26,174	0.0088	0.9912	80.66	
40.5	2,752,420	10,534	0.0038	0.9962	79.94	
41.5	2,594,498	12,387	0.0048	0.9952	79.64	
42.5	2,382,562	97,554	0.0409	0.9591	79.26	
43.5	2,117,115	68,556	0.0324	0.9676	76.01	
44.5	1,893,493	5,931	0.0031	0.9969	73.55	
45.5	1,734,438	9,029	0.0052	0.9948	73.32	
46.5	1,584,611	9,946	0.0063	0.9937	72.94	
47.5	1,427,255	9,402	0.0066	0.9934	72.48	
48.5	1,140,438	4,653	0.0041	0.9959	72.00	
49.5	938,728	1,646	0.0018	0.9982	71.71	
50.5	704,788	779	0.0011	0.9989	71.58	
51.5	468,963	392	0.0008	0.9992	71.51	
52.5	305,866	692	0.0023	0.9977	71.45	
53.5	217,867	488	0.0022	0.9978	71.28	
54.5	157,642	623	0.0039	0.9961	71.12	
55.5	125,947	312	0.0025	0.9975	70.84	
56.5	102,365	653	0.0064	0.9936	70.67	
57.5	94,011	831	0.0088	0.9912	70.22	
58.5	66,294	859	0.0130	0.9870	69.60	
59.5	60,286	590	0.0098	0.9902	68.69	
60.5	59,218	295	0.0050	0.9950	68.02	
61.5	57,635	184	0.0032	0.9968	67.68	
62.5	56,810	117	0.0021	0.9979	67.47	
63.5	56,476	580	0.0103	0.9897	67.33	
64.5	55,896	1,515	0.0271	0.9729	66.64	
65.5	54,252	25	0.0005	0.9995	64.83	
66.5	53,894	26	0.0005	0.9995	64.80	
67.5	53,750	130	0.0024	0.9976	64.77	
68.5	53,620	737	0.0138	0.9862	64.61	
69.5	52,883	625	0.0118	0.9882	63.72	
70.5	52,258	2,925	0.0560	0.9440	62.97	
71.5	49,333	4,647	0.0942	0.9058	59.45	
72.5	44,686	9,896	0.2215	0.7785	53.85	
73.5	34,790	2,166	0.0622	0.9378	41.92	
74.5	32,554	5,025	0.1544	0.8456	39.31	
75.5	27,529	4,198	0.1525	0.8475	33.24	
76.5	23,331	3,302	0.1415	0.8585	28.17	
77.5	20,029	4,037	0.2016	0.7984	24.19	
78.5	15,992	3,159	0.1975	0.8025	19.31	

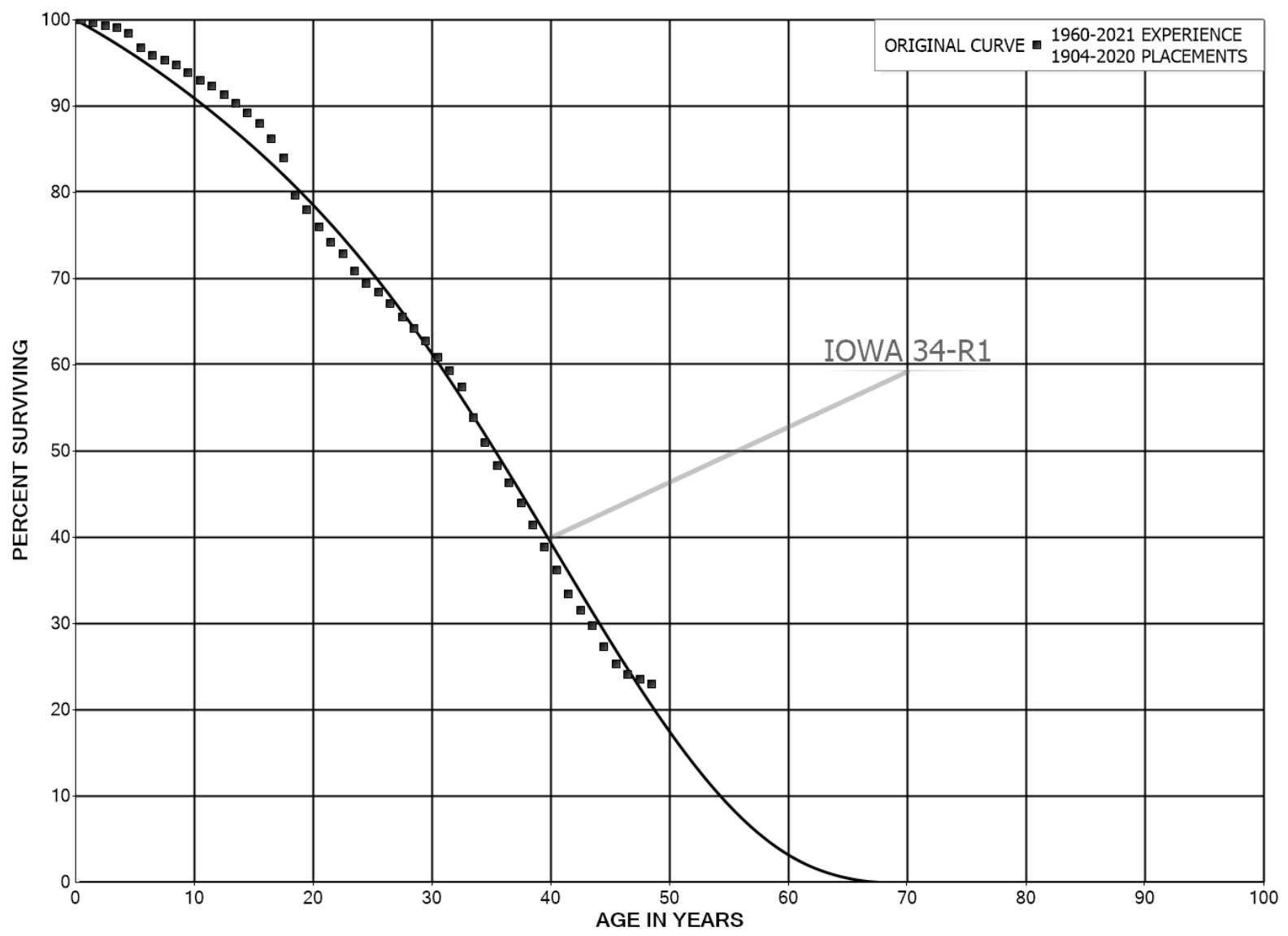
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,833	24	0.0018	0.9982	15.50	
80.5	12,810		0.0000	1.0000	15.47	
81.5	12,810		0.0000	1.0000	15.47	
82.5	12,810	12,810	1.0000		15.47	
83.5						

UGI UTILITIES, INC. - ELECTRIC DIVISION  
 ACCOUNT 370.1 - METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2020

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,786,400	89	0.0000	1.0000	100.00
0.5	8,443,944	35,145	0.0042	0.9958	100.00
1.5	8,090,947	21,930	0.0027	0.9973	99.58
2.5	7,818,175	22,435	0.0029	0.9971	99.31
3.5	7,181,397	46,186	0.0064	0.9936	99.03
4.5	6,956,824	119,350	0.0172	0.9828	98.39
5.5	6,843,232	57,892	0.0085	0.9915	96.70
6.5	4,502,508	27,445	0.0061	0.9939	95.88
7.5	4,522,202	29,665	0.0066	0.9934	95.30
8.5	4,395,643	40,425	0.0092	0.9908	94.68
9.5	4,475,432	38,609	0.0086	0.9914	93.80
10.5	4,385,731	35,698	0.0081	0.9919	93.00
11.5	4,342,833	43,410	0.0100	0.9900	92.24
12.5	4,390,999	47,477	0.0108	0.9892	91.32
13.5	4,402,349	55,566	0.0126	0.9874	90.33
14.5	4,381,891	60,161	0.0137	0.9863	89.19
15.5	4,298,008	87,319	0.0203	0.9797	87.96
16.5	4,198,189	107,297	0.0256	0.9744	86.18
17.5	3,978,120	205,938	0.0518	0.9482	83.97
18.5	3,742,633	77,548	0.0207	0.9793	79.63
19.5	3,675,228	92,797	0.0252	0.9748	77.98
20.5	3,569,169	87,230	0.0244	0.9756	76.01
21.5	3,278,577	60,597	0.0185	0.9815	74.15
22.5	3,141,012	83,137	0.0265	0.9735	72.78
23.5	2,904,602	57,620	0.0198	0.9802	70.85
24.5	2,780,081	42,065	0.0151	0.9849	69.45
25.5	2,665,142	50,410	0.0189	0.9811	68.40
26.5	2,514,598	58,598	0.0233	0.9767	67.10
27.5	2,350,699	47,068	0.0200	0.9800	65.54
28.5	2,214,509	51,260	0.0231	0.9769	64.23
29.5	2,050,761	60,888	0.0297	0.9703	62.74
30.5	1,927,719	49,291	0.0256	0.9744	60.88
31.5	1,791,395	58,988	0.0329	0.9671	59.32
32.5	1,686,710	104,652	0.0620	0.9380	57.37
33.5	1,539,794	82,692	0.0537	0.9463	53.81
34.5	1,414,469	73,069	0.0517	0.9483	50.92
35.5	1,365,874	58,108	0.0425	0.9575	48.29
36.5	1,307,414	66,296	0.0507	0.9493	46.23
37.5	1,230,503	70,112	0.0570	0.9430	43.89
38.5	1,141,596	69,448	0.0608	0.9392	41.39

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,046,175	73,564	0.0703	0.9297	38.87
40.5	952,555	72,436	0.0760	0.9240	36.14
41.5	839,983	46,418	0.0553	0.9447	33.39
42.5	759,954	44,753	0.0589	0.9411	31.54
43.5	659,508	52,634	0.0798	0.9202	29.69
44.5	571,797	41,460	0.0725	0.9275	27.32
45.5	489,096	23,837	0.0487	0.9513	25.34
46.5	440,370	11,161	0.0253	0.9747	24.10
47.5	410,699	9,240	0.0225	0.9775	23.49
48.5	368,615	11,142	0.0302	0.9698	22.96
49.5	183,808	5,333	0.0290	0.9710	22.27
50.5	145,998	3,405	0.0233	0.9767	21.62
51.5	129,102	697	0.0054	0.9946	21.12
52.5	115,477	1,584	0.0137	0.9863	21.00
53.5	99,819	3,088	0.0309	0.9691	20.72
54.5	89,038	3,319	0.0373	0.9627	20.08
55.5	81,498	3,779	0.0464	0.9536	19.33
56.5	72,743	7,952	0.1093	0.8907	18.43
57.5	62,331	5,128	0.0823	0.9177	16.42
58.5	53,794	8,059	0.1498	0.8502	15.07
59.5	39,364	3,221	0.0818	0.9182	12.81
60.5	34,224	4,569	0.1335	0.8665	11.76
61.5	29,655	3,087	0.1041	0.8959	10.19
62.5	25,693	2,943	0.1145	0.8855	9.13
63.5	22,119	3,695	0.1671	0.8329	8.08
64.5	17,947	1,980	0.1103	0.8897	6.73
65.5	15,967	1,640	0.1027	0.8973	5.99
66.5	14,327	318	0.0222	0.9778	5.38
67.5	14,009	37	0.0027	0.9973	5.26
68.5	13,972		0.0000	1.0000	5.24
69.5	13,972		0.0000	1.0000	5.24
70.5	13,972		0.0000	1.0000	5.24
71.5	13,972	55	0.0040	0.9960	5.24
72.5	13,916		0.0000	1.0000	5.22
73.5	13,854	135	0.0098	0.9902	5.22
74.5	13,718	1,474	0.1075	0.8925	5.17
75.5	12,176	513	0.0421	0.9579	4.61
76.5	11,663	942	0.0808	0.9192	4.42
77.5	10,721	608	0.0567	0.9433	4.06
78.5	10,113	1,756	0.1736	0.8264	3.83

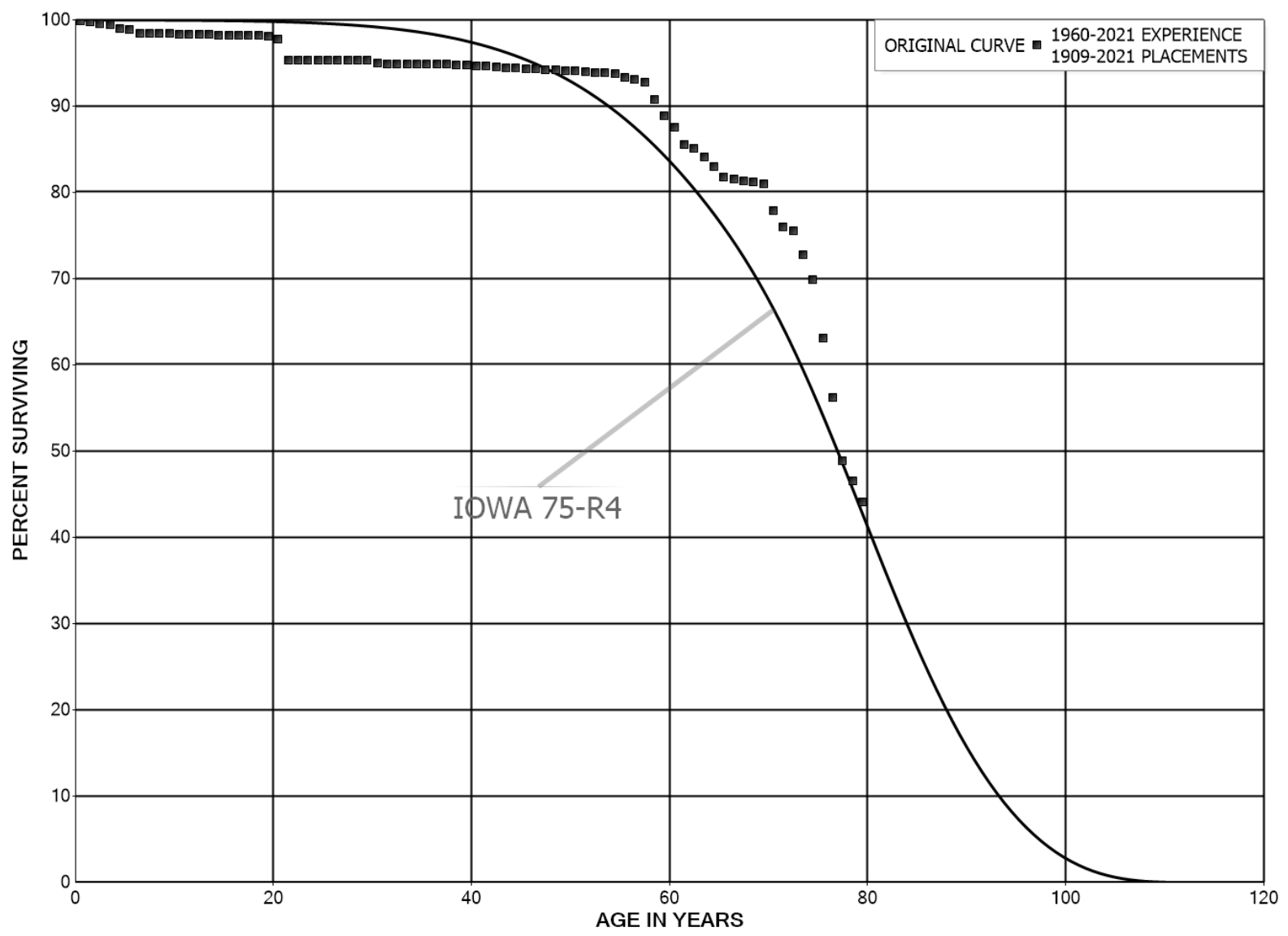
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,357	317	0.0379	0.9621	3.17	
80.5	8,040	572	0.0711	0.9289	3.05	
81.5	7,469	1,814	0.2429	0.7571	2.83	
82.5	5,655	3,343	0.5912	0.4088	2.14	
83.5	2,311	232	0.1003	0.8997	0.88	
84.5	2,080		0.0000	1.0000	0.79	
85.5	2,080		0.0000	1.0000	0.79	
86.5	2,080		0.0000	1.0000	0.79	
87.5	2,080	2,069	0.9949	0.0051	0.79	
88.5	11		0.0000	1.0000	0.00	
89.5	11		0.0000	1.0000	0.00	
90.5	11		0.0000	1.0000	0.00	
91.5	11	11	1.0000		0.00	
92.5						

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 370.2 - METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,879,431	2,598	0.0014	0.9986	100.00
0.5	1,873,258	2,780	0.0015	0.9985	99.86
1.5	1,871,335	4,024	0.0022	0.9978	99.71
2.5	1,849,281	1,287	0.0007	0.9993	99.50
3.5	1,838,799	9,677	0.0053	0.9947	99.43
4.5	1,809,877	1,940	0.0011	0.9989	98.91
5.5	1,790,082	6,358	0.0036	0.9964	98.80
6.5	1,672,389	591	0.0004	0.9996	98.45
7.5	1,629,860	626	0.0004	0.9996	98.41
8.5	1,593,040	569	0.0004	0.9996	98.38
9.5	1,565,925	346	0.0002	0.9998	98.34
10.5	1,559,703	385	0.0002	0.9998	98.32
11.5	1,545,729	434	0.0003	0.9997	98.30
12.5	1,520,498	329	0.0002	0.9998	98.27
13.5	1,480,245	649	0.0004	0.9996	98.25
14.5	1,459,302	294	0.0002	0.9998	98.20
15.5	1,439,965	348	0.0002	0.9998	98.18
16.5	1,277,143	247	0.0002	0.9998	98.16
17.5	1,155,290	182	0.0002	0.9998	98.14
18.5	1,037,304	221	0.0002	0.9998	98.13
19.5	981,661	4,213	0.0043	0.9957	98.11
20.5	974,242	23,593	0.0242	0.9758	97.68
21.5	920,579	143	0.0002	0.9998	95.32
22.5	922,806	105	0.0001	0.9999	95.30
23.5	906,337	75	0.0001	0.9999	95.29
24.5	872,210	121	0.0001	0.9999	95.28
25.5	846,773	52	0.0001	0.9999	95.27
26.5	811,562	54	0.0001	0.9999	95.27
27.5	781,217	85	0.0001	0.9999	95.26
28.5	754,732	147	0.0002	0.9998	95.25
29.5	722,769	2,461	0.0034	0.9966	95.23
30.5	694,749	233	0.0003	0.9997	94.91
31.5	666,574	98	0.0001	0.9999	94.87
32.5	637,232	90	0.0001	0.9999	94.86
33.5	607,228	103	0.0002	0.9998	94.85
34.5	576,523	71	0.0001	0.9999	94.83
35.5	552,717	135	0.0002	0.9998	94.82
36.5	524,673	79	0.0002	0.9998	94.80
37.5	504,088	71	0.0001	0.9999	94.78
38.5	487,769	283	0.0006	0.9994	94.77

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	463,282	256	0.0006	0.9994	94.71	
40.5	418,184	24	0.0001	0.9999	94.66	
41.5	397,100	615	0.0015	0.9985	94.66	
42.5	368,483	332	0.0009	0.9991	94.51	
43.5	354,034	171	0.0005	0.9995	94.42	
44.5	336,692	158	0.0005	0.9995	94.38	
45.5	326,607	335	0.0010	0.9990	94.33	
46.5	315,513	222	0.0007	0.9993	94.24	
47.5	301,619	114	0.0004	0.9996	94.17	
48.5	283,745	141	0.0005	0.9995	94.14	
49.5	270,394	201	0.0007	0.9993	94.09	
50.5	256,663	304	0.0012	0.9988	94.02	
51.5	244,439	205	0.0008	0.9992	93.91	
52.5	231,659	110	0.0005	0.9995	93.83	
53.5	221,457	70	0.0003	0.9997	93.78	
54.5	210,384	1,032	0.0049	0.9951	93.75	
55.5	201,125	449	0.0022	0.9978	93.30	
56.5	191,539	832	0.0043	0.9957	93.09	
57.5	184,801	3,924	0.0212	0.9788	92.68	
58.5	174,119	3,672	0.0211	0.9789	90.71	
59.5	165,614	2,473	0.0149	0.9851	88.80	
60.5	156,986	3,494	0.0223	0.9777	87.48	
61.5	148,285	862	0.0058	0.9942	85.53	
62.5	141,232	1,568	0.0111	0.9889	85.03	
63.5	129,247	1,673	0.0129	0.9871	84.09	
64.5	121,072	1,912	0.0158	0.9842	83.00	
65.5	112,106	177	0.0016	0.9984	81.69	
66.5	104,899	335	0.0032	0.9968	81.56	
67.5	98,840	150	0.0015	0.9985	81.30	
68.5	92,062	263	0.0029	0.9971	81.18	
69.5	85,388	3,304	0.0387	0.9613	80.94	
70.5	74,847	1,828	0.0244	0.9756	77.81	
71.5	66,754	338	0.0051	0.9949	75.91	
72.5	60,152	2,196	0.0365	0.9635	75.53	
73.5	51,407	2,052	0.0399	0.9601	72.77	
74.5	44,866	4,372	0.0974	0.9026	69.86	
75.5	38,535	4,209	0.1092	0.8908	63.06	
76.5	33,421	4,397	0.1316	0.8684	56.17	
77.5	28,336	1,306	0.0461	0.9539	48.78	
78.5	26,454	1,385	0.0523	0.9477	46.53	

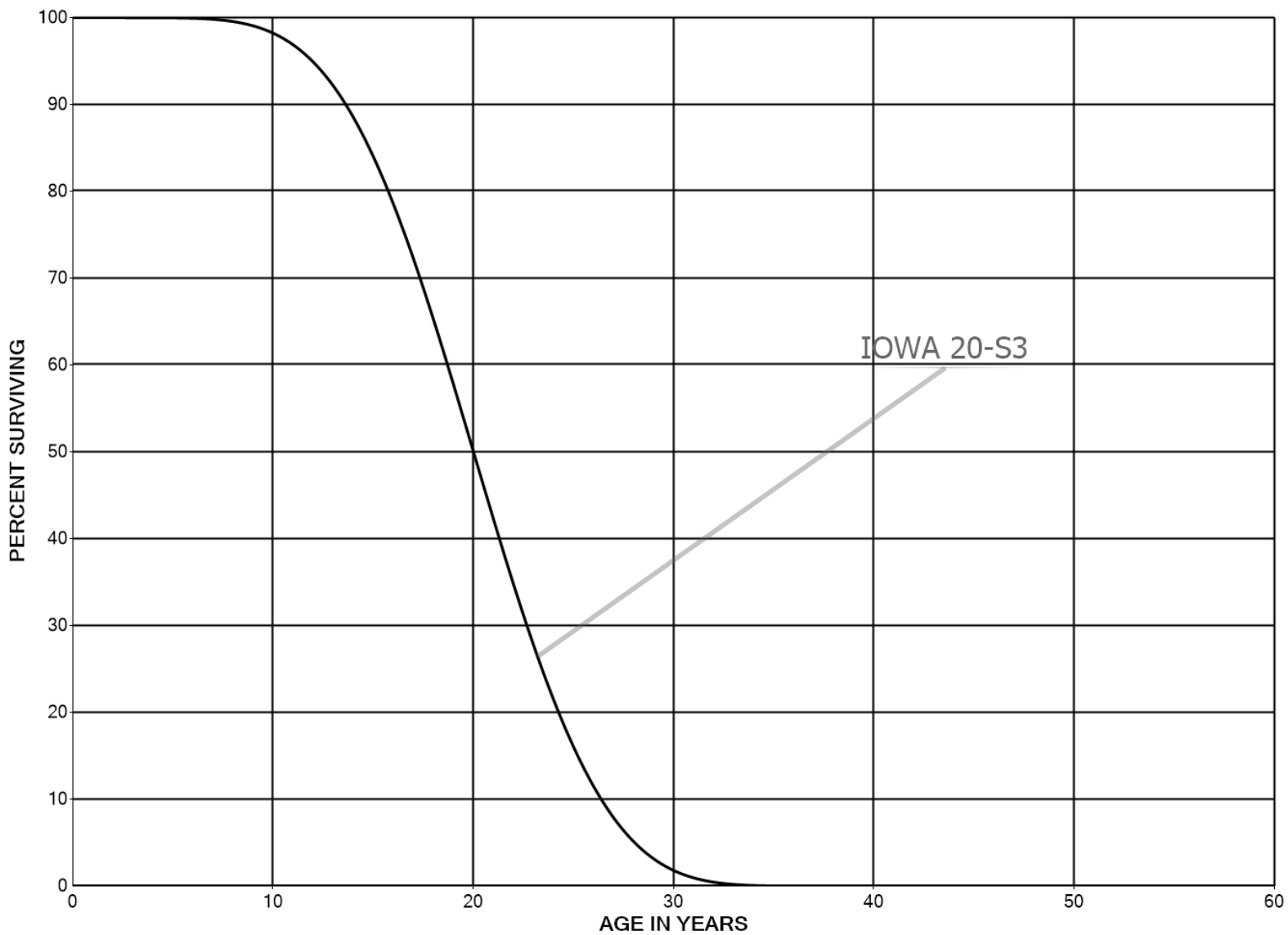
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

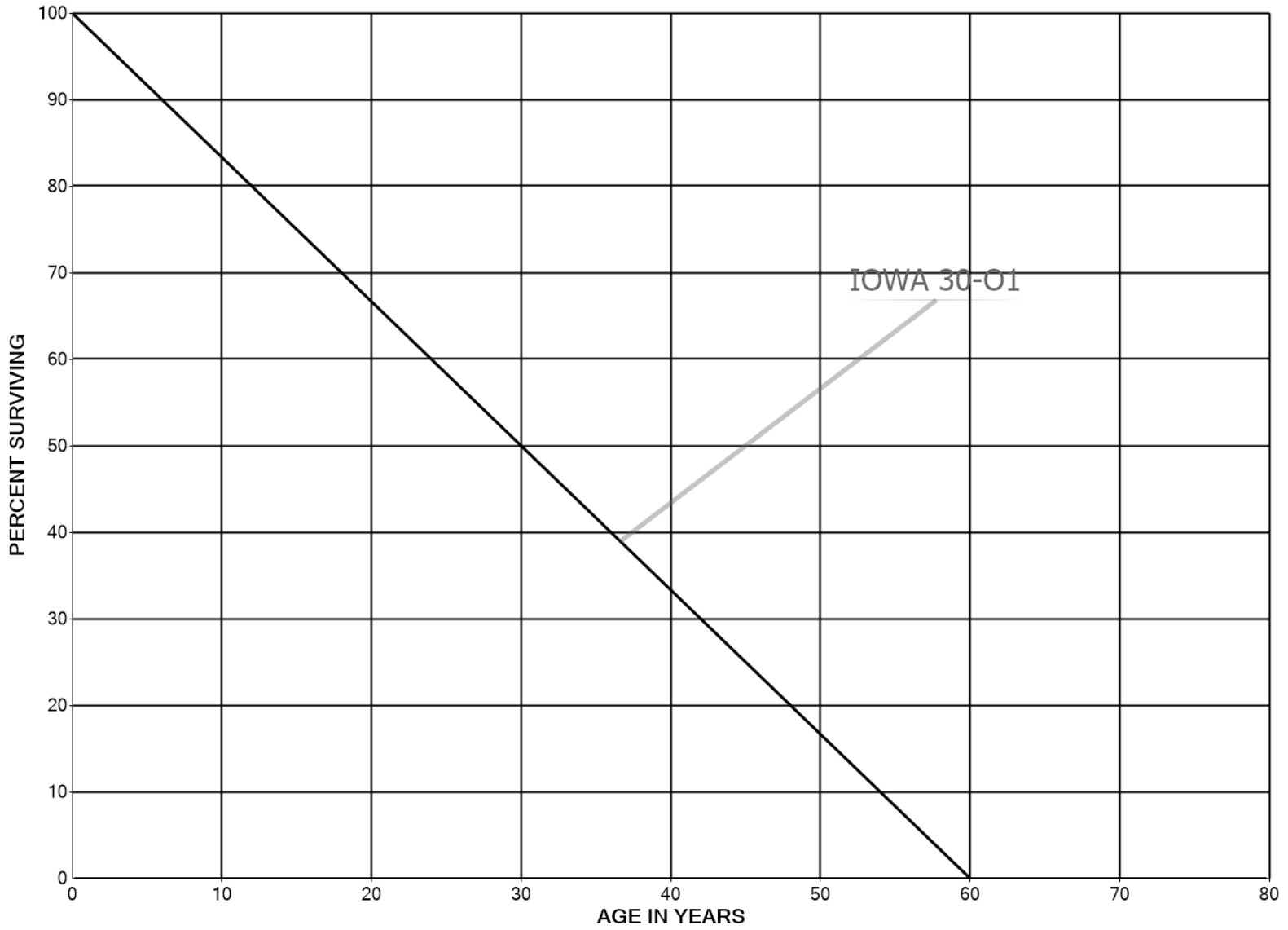
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	24,440	253	0.0104	0.9896	44.10	
80.5	22,952	152	0.0066	0.9934	43.64	
81.5	21,167	300	0.0142	0.9858	43.35	
82.5	19,184	592	0.0309	0.9691	42.73	
83.5	17,026	207	0.0121	0.9879	41.42	
84.5	14,849	18	0.0012	0.9988	40.91	
85.5	13,313	127	0.0095	0.9905	40.86	
86.5	12,344	26	0.0021	0.9979	40.47	
87.5	11,329	6	0.0005	0.9995	40.39	
88.5	10,604	35	0.0033	0.9967	40.37	
89.5	9,801	9	0.0010	0.9990	40.23	
90.5	9,346	5	0.0005	0.9995	40.19	
91.5	8,178	17	0.0020	0.9980	40.17	
92.5	6,191	4	0.0006	0.9994	40.09	
93.5	5,785	5	0.0008	0.9992	40.07	
94.5	3,308	11	0.0032	0.9968	40.03	
95.5	1,871		0.0000	1.0000	39.91	
96.5	1,727		0.0000	1.0000	39.91	
97.5					39.91	

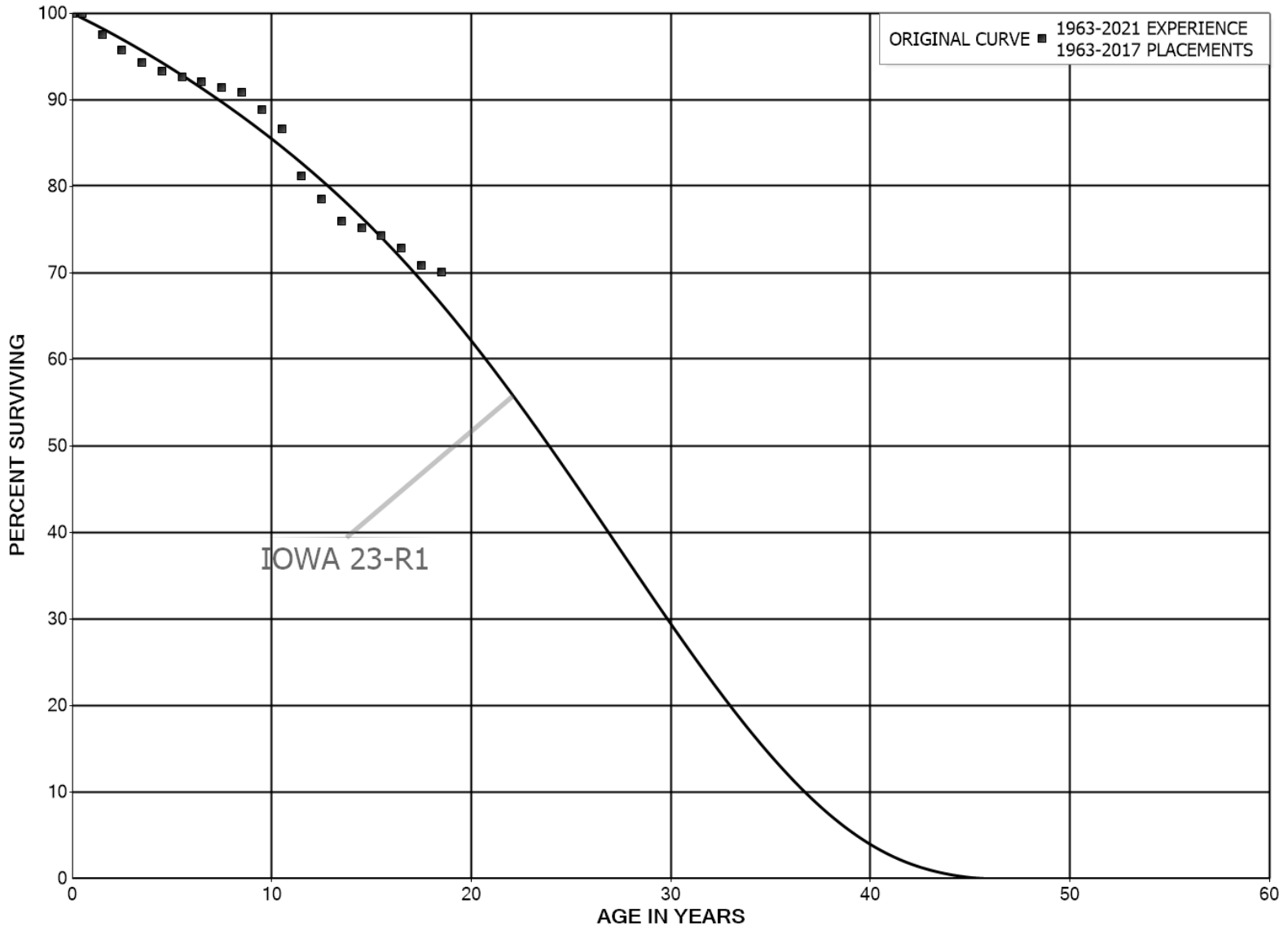
UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 370.3 - ELECTRONIC METERS  
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 371 - INSTALLATIONS ON CUSTOMER PREMISES  
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 371.5 - INSTALL. ON CUST. PREMISES - DUSK TO DAWN LIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 - INSTALL. ON CUST. PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2017			EXPERIENCE BAND 1963-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	502,524	211	0.0004	0.9996	100.00	
0.5	502,061	12,586	0.0251	0.9749	99.96	
1.5	489,475	8,746	0.0179	0.9821	97.45	
2.5	480,730	7,062	0.0147	0.9853	95.71	
3.5	473,667	5,341	0.0113	0.9887	94.30	
4.5	467,176	3,080	0.0066	0.9934	93.24	
5.5	464,096	3,059	0.0066	0.9934	92.63	
6.5	464,161	3,227	0.0070	0.9930	92.02	
7.5	460,934	2,532	0.0055	0.9945	91.38	
8.5	458,076	10,251	0.0224	0.9776	90.87	
9.5	447,825	10,948	0.0244	0.9756	88.84	
10.5	436,877	27,739	0.0635	0.9365	86.67	
11.5	409,138	13,244	0.0324	0.9676	81.17	
12.5	395,894	13,075	0.0330	0.9670	78.54	
13.5	368,735	3,701	0.0100	0.9900	75.94	
14.5	365,034	4,112	0.0113	0.9887	75.18	
15.5	360,922	7,458	0.0207	0.9793	74.34	
16.5	353,464	9,482	0.0268	0.9732	72.80	
17.5	343,982	3,557	0.0103	0.9897	70.85	
18.5	340,425	2,660	0.0078	0.9922	70.11	
19.5	337,765	1,158	0.0034	0.9966	69.57	
20.5	336,606	900	0.0027	0.9973	69.33	
21.5	304,787	818	0.0027	0.9973	69.14	
22.5	242,087	297	0.0012	0.9988	68.96	
23.5	180,011	1,307	0.0073	0.9927	68.87	
24.5	125,041	493	0.0039	0.9961	68.37	
25.5	86,585	646	0.0075	0.9925	68.10	
26.5	76,275		0.0000	1.0000	67.59	
27.5	67,656		0.0000	1.0000	67.59	
28.5	65,340		0.0000	1.0000	67.59	
29.5	60,480		0.0000	1.0000	67.59	
30.5	57,908		0.0000	1.0000	67.59	
31.5	53,579		0.0000	1.0000	67.59	
32.5	52,086		0.0000	1.0000	67.59	
33.5	49,784		0.0000	1.0000	67.59	
34.5	47,859		0.0000	1.0000	67.59	
35.5	46,869		0.0000	1.0000	67.59	
36.5	44,527		0.0000	1.0000	67.59	
37.5	42,377		0.0000	1.0000	67.59	
38.5	40,146		0.0000	1.0000	67.59	

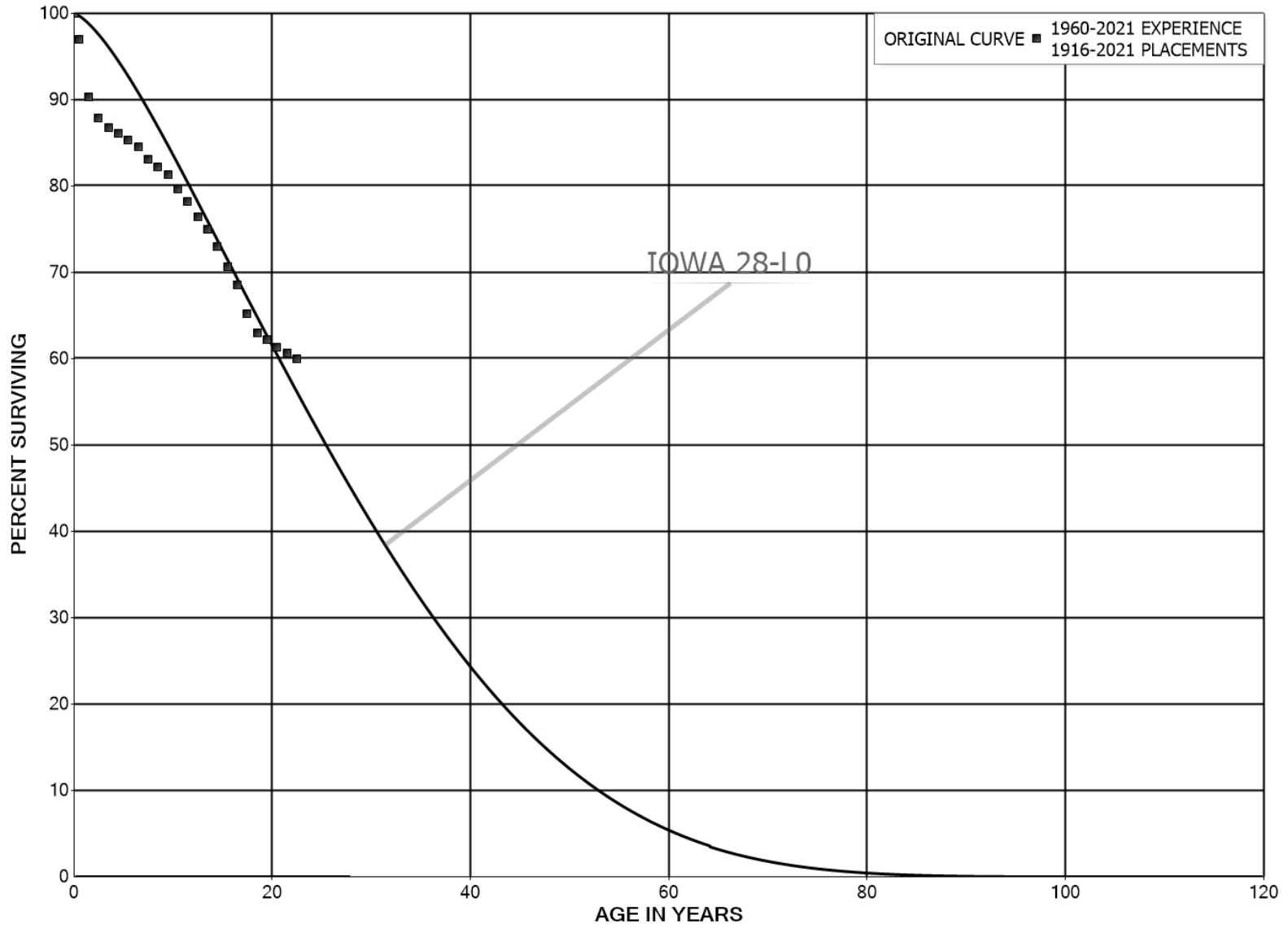
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 - INSTALL. ON CUST. PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2017			EXPERIENCE BAND 1963-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,584		0.0000	1.0000	67.59
40.5	35,667		0.0000	1.0000	67.59
41.5	30,805		0.0000	1.0000	67.59
42.5	24,820		0.0000	1.0000	67.59
43.5	20,590		0.0000	1.0000	67.59
44.5	15,893		0.0000	1.0000	67.59
45.5	11,490		0.0000	1.0000	67.59
46.5	7,907		0.0000	1.0000	67.59
47.5	1,435		0.0000	1.0000	67.59
48.5					67.59

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,961,816	91,040	0.0307	0.9693	100.00
0.5	2,853,623	196,524	0.0689	0.9311	96.93
1.5	2,412,524	63,499	0.0263	0.9737	90.25
2.5	2,368,853	30,357	0.0128	0.9872	87.88
3.5	2,017,612	14,697	0.0073	0.9927	86.75
4.5	1,957,586	19,457	0.0099	0.9901	86.12
5.5	1,982,581	18,210	0.0092	0.9908	85.26
6.5	1,907,238	30,958	0.0162	0.9838	84.48
7.5	1,893,033	22,345	0.0118	0.9882	83.11
8.5	1,859,315	18,166	0.0098	0.9902	82.13
9.5	1,851,298	38,895	0.0210	0.9790	81.32
10.5	1,834,325	34,188	0.0186	0.9814	79.62
11.5	1,812,796	39,240	0.0216	0.9784	78.13
12.5	1,789,651	35,275	0.0197	0.9803	76.44
13.5	1,748,538	47,082	0.0269	0.9731	74.93
14.5	1,734,718	53,888	0.0311	0.9689	72.92
15.5	1,710,878	51,176	0.0299	0.9701	70.65
16.5	1,508,739	74,381	0.0493	0.9507	68.54
17.5	1,381,840	45,853	0.0332	0.9668	65.16
18.5	1,250,217	15,377	0.0123	0.9877	63.00
19.5	1,225,212	17,872	0.0146	0.9854	62.22
20.5	1,137,080	11,994	0.0105	0.9895	61.31
21.5	1,112,414	12,845	0.0115	0.9885	60.67
22.5	1,085,562	8,440	0.0078	0.9922	59.97
23.5	1,091,403	8,577	0.0079	0.9921	59.50
24.5	1,101,434	8,886	0.0081	0.9919	59.03
25.5	1,067,910	12,456	0.0117	0.9883	58.56
26.5	1,035,237	6,415	0.0062	0.9938	57.87
27.5	1,001,866	4,526	0.0045	0.9955	57.51
28.5	872,722	8,092	0.0093	0.9907	57.26
29.5	856,514	12,694	0.0148	0.9852	56.72
30.5	837,208	8,151	0.0097	0.9903	55.88
31.5	806,067	8,881	0.0110	0.9890	55.34
32.5	779,463	14,642	0.0188	0.9812	54.73
33.5	732,337	8,382	0.0114	0.9886	53.70
34.5	749,749	9,296	0.0124	0.9876	53.09
35.5	767,189	13,880	0.0181	0.9819	52.43
36.5	761,701	5,271	0.0069	0.9931	51.48
37.5	725,823	15,475	0.0213	0.9787	51.12
38.5	663,033	12,077	0.0182	0.9818	50.03

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	589,508	18,030	0.0306	0.9694	49.12	
40.5	545,621	12,582	0.0231	0.9769	47.62	
41.5	515,058	42,821	0.0831	0.9169	46.52	
42.5	458,002	16,285	0.0356	0.9644	42.65	
43.5	420,150	8,050	0.0192	0.9808	41.14	
44.5	405,958	2,938	0.0072	0.9928	40.35	
45.5	378,831	1,880	0.0050	0.9950	40.06	
46.5	327,172	224	0.0007	0.9993	39.86	
47.5	317,082	186	0.0006	0.9994	39.83	
48.5	297,249	10,338	0.0348	0.9652	39.81	
49.5	280,969	89	0.0003	0.9997	38.42	
50.5	277,208	1,116	0.0040	0.9960	38.41	
51.5	262,162	113	0.0004	0.9996	38.26	
52.5	253,390	896	0.0035	0.9965	38.24	
53.5	232,409	1,380	0.0059	0.9941	38.11	
54.5	196,289	115	0.0006	0.9994	37.88	
55.5	148,124	1,589	0.0107	0.9893	37.86	
56.5	102,055	3,215	0.0315	0.9685	37.45	
57.5	91,328	597	0.0065	0.9935	36.27	
58.5	81,720	107	0.0013	0.9987	36.03	
59.5	79,748	1,013	0.0127	0.9873	35.99	
60.5	75,103	74	0.0010	0.9990	35.53	
61.5	75,218	2,272	0.0302	0.9698	35.49	
62.5	60,712	197	0.0033	0.9967	34.42	
63.5	60,023	1,374	0.0229	0.9771	34.31	
64.5	55,328	960	0.0174	0.9826	33.52	
65.5	37,567	260	0.0069	0.9931	32.94	
66.5	33,978	289	0.0085	0.9915	32.72	
67.5	31,283	95	0.0030	0.9970	32.44	
68.5	26,943	422	0.0157	0.9843	32.34	
69.5	23,422	163	0.0070	0.9930	31.83	
70.5	21,531		0.0000	1.0000	31.61	
71.5	18,887		0.0000	1.0000	31.61	
72.5	17,588		0.0000	1.0000	31.61	
73.5	15,787		0.0000	1.0000	31.61	
74.5	15,676		0.0000	1.0000	31.61	
75.5	15,625		0.0000	1.0000	31.61	
76.5	15,598		0.0000	1.0000	31.61	
77.5	15,598		0.0000	1.0000	31.61	
78.5	15,598		0.0000	1.0000	31.61	

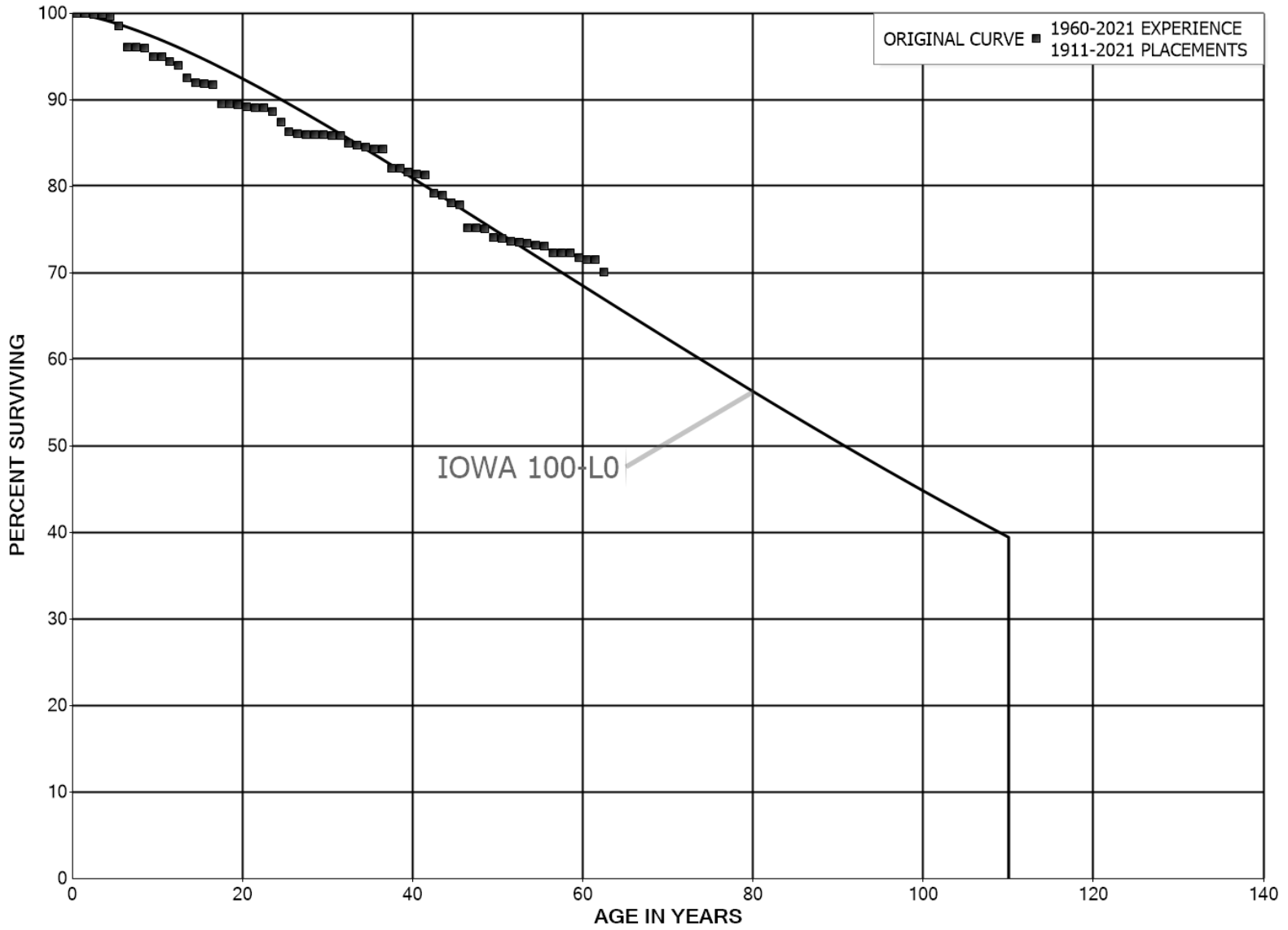
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,460		0.0000	1.0000	31.61
80.5	15,365		0.0000	1.0000	31.61
81.5	14,966		0.0000	1.0000	31.61
82.5	14,786		0.0000	1.0000	31.61
83.5	14,474		0.0000	1.0000	31.61
84.5	13,795		0.0000	1.0000	31.61
85.5	7,565		0.0000	1.0000	31.61
86.5	7,015		0.0000	1.0000	31.61
87.5	6,623		0.0000	1.0000	31.61
88.5	6,471		0.0000	1.0000	31.61
89.5	6,405		0.0000	1.0000	31.61
90.5	6,334		0.0000	1.0000	31.61
91.5	4,249		0.0000	1.0000	31.61
92.5	4,249		0.0000	1.0000	31.61
93.5	3,844		0.0000	1.0000	31.61
94.5	3,174		0.0000	1.0000	31.61
95.5	3,174		0.0000	1.0000	31.61
96.5	2,775		0.0000	1.0000	31.61
97.5	2,690		0.0000	1.0000	31.61
98.5	1,716		0.0000	1.0000	31.61
99.5	1,716		0.0000	1.0000	31.61
100.5	1,314		0.0000	1.0000	31.61
101.5	1,077		0.0000	1.0000	31.61
102.5	299		0.0000	1.0000	31.61
103.5	291		0.0000	1.0000	31.61
104.5					31.61

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,357,832	1,000	0.0004	0.9996	100.00
0.5	2,233,079		0.0000	1.0000	99.96
1.5	2,162,220	2,617	0.0012	0.9988	99.96
2.5	2,183,473	1,043	0.0005	0.9995	99.84
3.5	2,130,111	3,686	0.0017	0.9983	99.79
4.5	2,131,610	24,247	0.0114	0.9886	99.62
5.5	1,976,546	48,458	0.0245	0.9755	98.48
6.5	1,621,407	380	0.0002	0.9998	96.07
7.5	1,595,743	978	0.0006	0.9994	96.05
8.5	1,574,193	16,154	0.0103	0.9897	95.99
9.5	1,534,367	628	0.0004	0.9996	95.00
10.5	1,477,056	8,755	0.0059	0.9941	94.96
11.5	1,459,841	6,367	0.0044	0.9956	94.40
12.5	1,440,975	22,516	0.0156	0.9844	93.99
13.5	1,410,856	9,263	0.0066	0.9934	92.52
14.5	1,368,382	1,886	0.0014	0.9986	91.91
15.5	1,291,079	1,559	0.0012	0.9988	91.79
16.5	1,268,032	29,884	0.0236	0.9764	91.68
17.5	1,237,141	717	0.0006	0.9994	89.51
18.5	1,233,917	1,631	0.0013	0.9987	89.46
19.5	1,228,183	3,000	0.0024	0.9976	89.34
20.5	1,216,980	498	0.0004	0.9996	89.13
21.5	1,204,568	295	0.0002	0.9998	89.09
22.5	1,205,252	6,106	0.0051	0.9949	89.07
23.5	1,199,297	16,145	0.0135	0.9865	88.62
24.5	1,197,009	15,461	0.0129	0.9871	87.42
25.5	1,180,266	3,366	0.0029	0.9971	86.29
26.5	1,145,140	679	0.0006	0.9994	86.05
27.5	1,055,839	244	0.0002	0.9998	86.00
28.5	1,043,767	973	0.0009	0.9991	85.98
29.5	1,018,029	722	0.0007	0.9993	85.90
30.5	493,354		0.0000	1.0000	85.84
31.5	467,364	4,543	0.0097	0.9903	85.84
32.5	494,532	1,745	0.0035	0.9965	85.00
33.5	514,618	986	0.0019	0.9981	84.70
34.5	506,914	1,544	0.0030	0.9970	84.54
35.5	531,586	10	0.0000	1.0000	84.28
36.5	472,162	12,597	0.0267	0.9733	84.28
37.5	467,447	114	0.0002	0.9998	82.03
38.5	454,467	2,390	0.0053	0.9947	82.01

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 1960-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	440,686	872	0.0020	0.9980	81.58	
40.5	435,382	476	0.0011	0.9989	81.42	
41.5	255,130	6,660	0.0261	0.9739	81.33	
42.5	230,337	727	0.0032	0.9968	79.21	
43.5	216,002	2,478	0.0115	0.9885	78.96	
44.5	208,847	651	0.0031	0.9969	78.05	
45.5	207,441	7,143	0.0344	0.9656	77.81	
46.5	177,958		0.0000	1.0000	75.13	
47.5	231,855	257	0.0011	0.9989	75.13	
48.5	227,976	2,986	0.0131	0.9869	75.05	
49.5	228,671	469	0.0021	0.9979	74.06	
50.5	224,172	970	0.0043	0.9957	73.91	
51.5	220,068	152	0.0007	0.9993	73.59	
52.5	218,249	435	0.0020	0.9980	73.54	
53.5	217,654	732	0.0034	0.9966	73.39	
54.5	210,839	285	0.0014	0.9986	73.15	
55.5	207,189	2,249	0.0109	0.9891	73.05	
56.5	203,466		0.0000	1.0000	72.25	
57.5	198,342	40	0.0002	0.9998	72.25	
58.5	196,894	1,476	0.0075	0.9925	72.24	
59.5	195,300	503	0.0026	0.9974	71.70	
60.5	193,078		0.0000	1.0000	71.51	
61.5	189,116	3,792	0.0201	0.9799	71.51	
62.5	181,984		0.0000	1.0000	70.08	
63.5	181,404	412	0.0023	0.9977	70.08	
64.5	180,377		0.0000	1.0000	69.92	
65.5	179,680		0.0000	1.0000	69.92	
66.5	179,680	717	0.0040	0.9960	69.92	
67.5	178,963	854	0.0048	0.9952	69.64	
68.5	177,051		0.0000	1.0000	69.31	
69.5	176,820		0.0000	1.0000	69.31	
70.5	174,179		0.0000	1.0000	69.31	
71.5	151,396		0.0000	1.0000	69.31	
72.5	139,745		0.0000	1.0000	69.31	
73.5	135,750		0.0000	1.0000	69.31	
74.5	106,296		0.0000	1.0000	69.31	
75.5	106,296		0.0000	1.0000	69.31	
76.5	106,296		0.0000	1.0000	69.31	
77.5	106,296		0.0000	1.0000	69.31	
78.5	106,296		0.0000	1.0000	69.31	

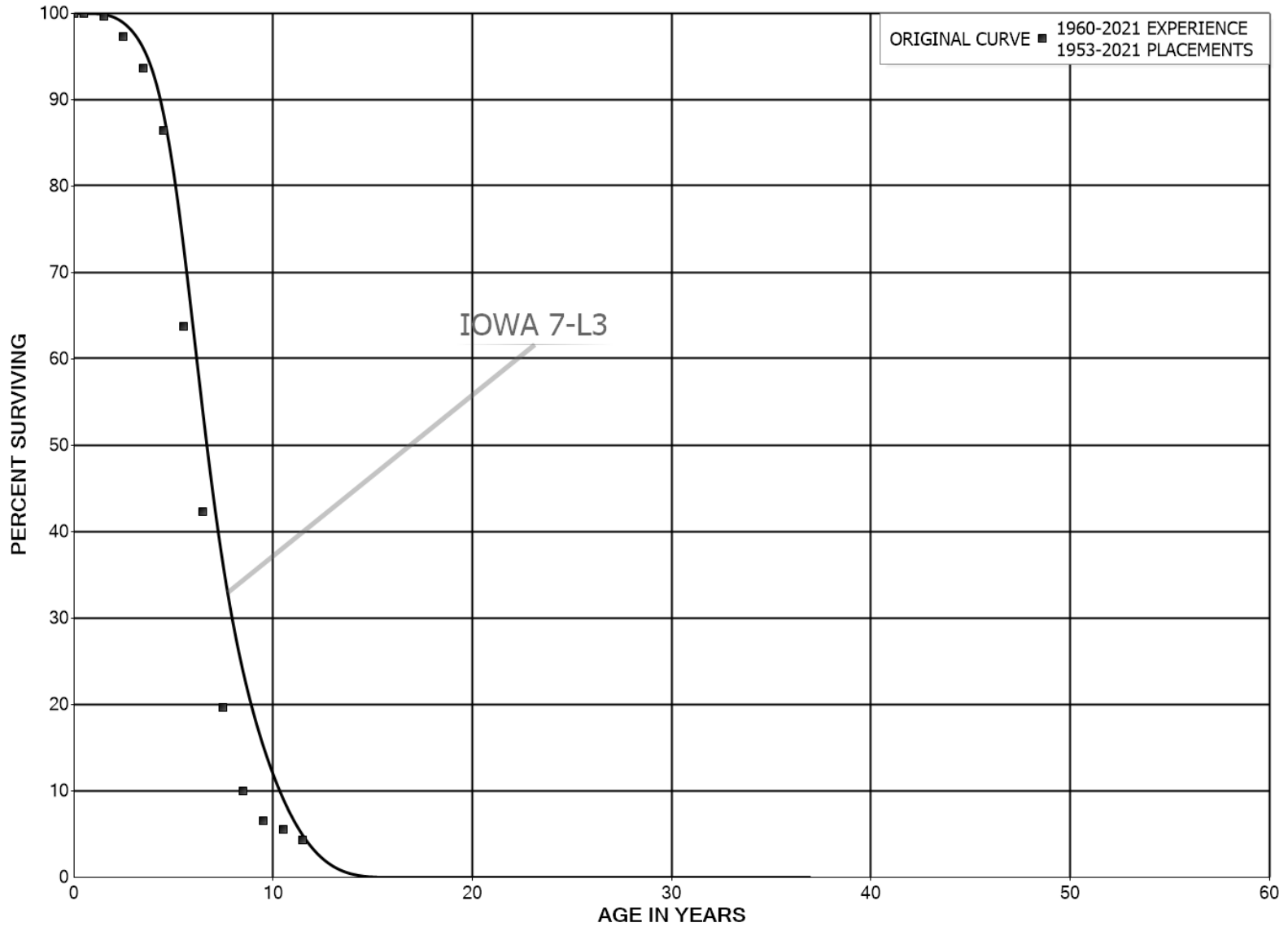
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	106,296		0.0000	1.0000	69.31
80.5	106,296		0.0000	1.0000	69.31
81.5	106,256		0.0000	1.0000	69.31
82.5	106,256		0.0000	1.0000	69.31
83.5	99,090		0.0000	1.0000	69.31
84.5	99,090		0.0000	1.0000	69.31
85.5	99,090		0.0000	1.0000	69.31
86.5	51,134		0.0000	1.0000	69.31
87.5	51,134		0.0000	1.0000	69.31
88.5	51,020		0.0000	1.0000	69.31
89.5	51,020		0.0000	1.0000	69.31
90.5	51,020		0.0000	1.0000	69.31
91.5	48,692		0.0000	1.0000	69.31
92.5	48,692		0.0000	1.0000	69.31
93.5	48,692		0.0000	1.0000	69.31
94.5	7,127		0.0000	1.0000	69.31
95.5	7,127		0.0000	1.0000	69.31
96.5	7,127		0.0000	1.0000	69.31
97.5	7,127		0.0000	1.0000	69.31
98.5	7,127		0.0000	1.0000	69.31
99.5	7,127		0.0000	1.0000	69.31
100.5	7,127		0.0000	1.0000	69.31
101.5	7,127		0.0000	1.0000	69.31
102.5	7,127		0.0000	1.0000	69.31
103.5	7,127		0.0000	1.0000	69.31
104.5					69.31

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 392.1 - TRANSPORTATION EQUIPMENT - CARS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



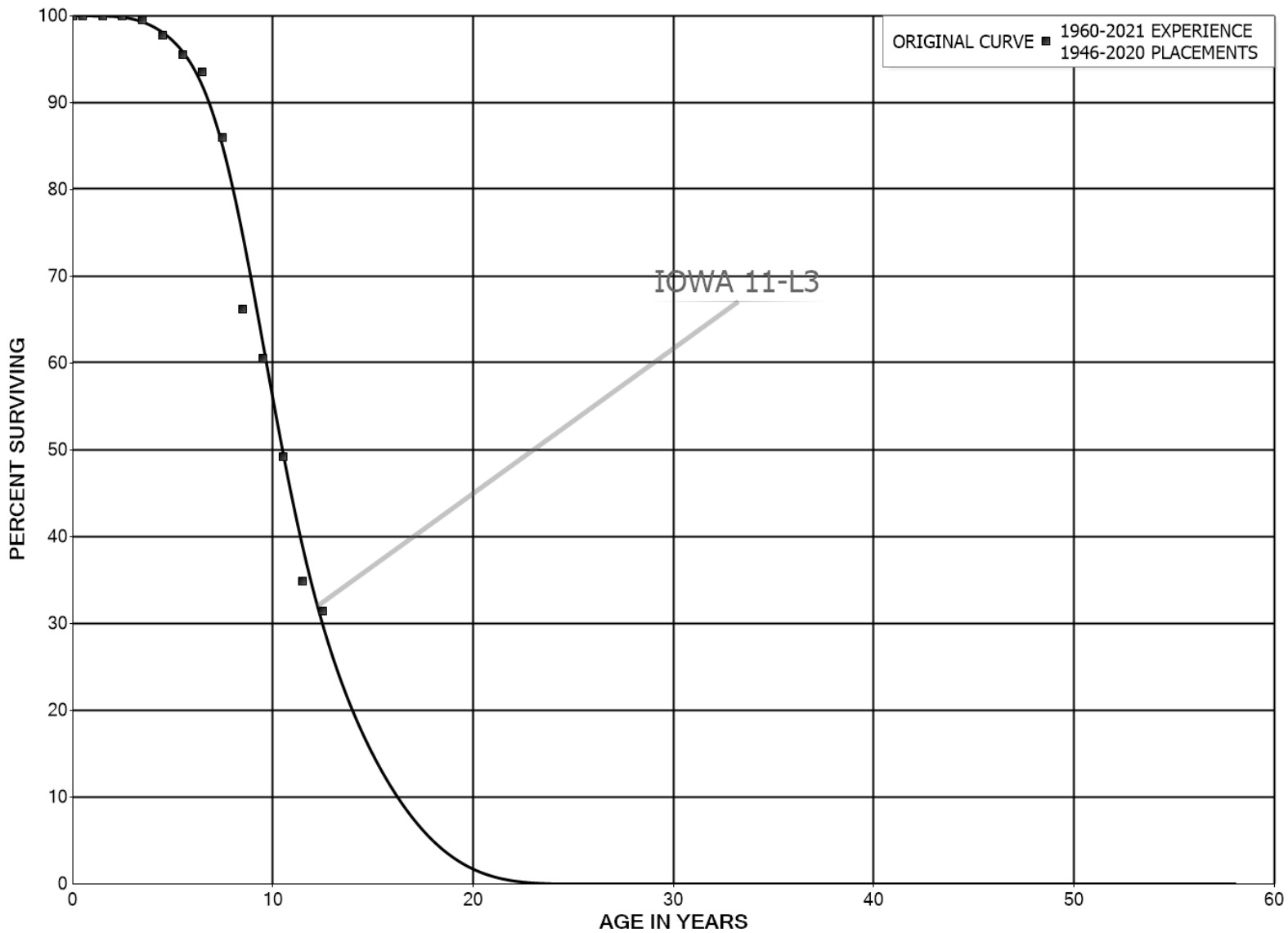
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 - TRANSPORTATION EQUIPMENT - CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,461,493		0.0000	1.0000	100.00
0.5	1,232,051	5,156	0.0042	0.9958	100.00
1.5	1,101,712	25,842	0.0235	0.9765	99.58
2.5	1,058,867	39,899	0.0377	0.9623	97.25
3.5	1,028,819	79,215	0.0770	0.9230	93.58
4.5	959,281	251,179	0.2618	0.7382	86.38
5.5	708,102	238,696	0.3371	0.6629	63.76
6.5	471,642	253,123	0.5367	0.4633	42.27
7.5	218,519	107,400	0.4915	0.5085	19.58
8.5	111,118	39,127	0.3521	0.6479	9.96
9.5	71,992	9,961	0.1384	0.8616	6.45
10.5	62,031	14,504	0.2338	0.7662	5.56
11.5	47,527		0.0000	1.0000	4.26
12.5	47,527		0.0000	1.0000	4.26
13.5	47,527		0.0000	1.0000	4.26
14.5	47,527		0.0000	1.0000	4.26
15.5	47,527	23,426	0.4929	0.5071	4.26
16.5	24,102	12,438	0.5161	0.4839	2.16
17.5	11,664		0.0000	1.0000	1.05
18.5	11,664		0.0000	1.0000	1.05
19.5	11,664		0.0000	1.0000	1.05
20.5	11,664		0.0000	1.0000	1.05
21.5	11,664		0.0000	1.0000	1.05
22.5	11,664		0.0000	1.0000	1.05
23.5	11,664		0.0000	1.0000	1.05
24.5	11,664		0.0000	1.0000	1.05
25.5	11,664		0.0000	1.0000	1.05
26.5	11,664	11,634	0.9975	0.0025	1.05
27.5	29		0.0000	1.0000	0.00
28.5	29		0.0000	1.0000	0.00
29.5	29		0.0000	1.0000	0.00
30.5	29		0.0000	1.0000	0.00
31.5	29		0.0000	1.0000	0.00
32.5	29		0.0000	1.0000	0.00
33.5	29		0.0000	1.0000	0.00
34.5	29	29	1.0000		0.00
35.5					

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 392.2 - TRANSPORTATION EQUIPMENT - LIGHT TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



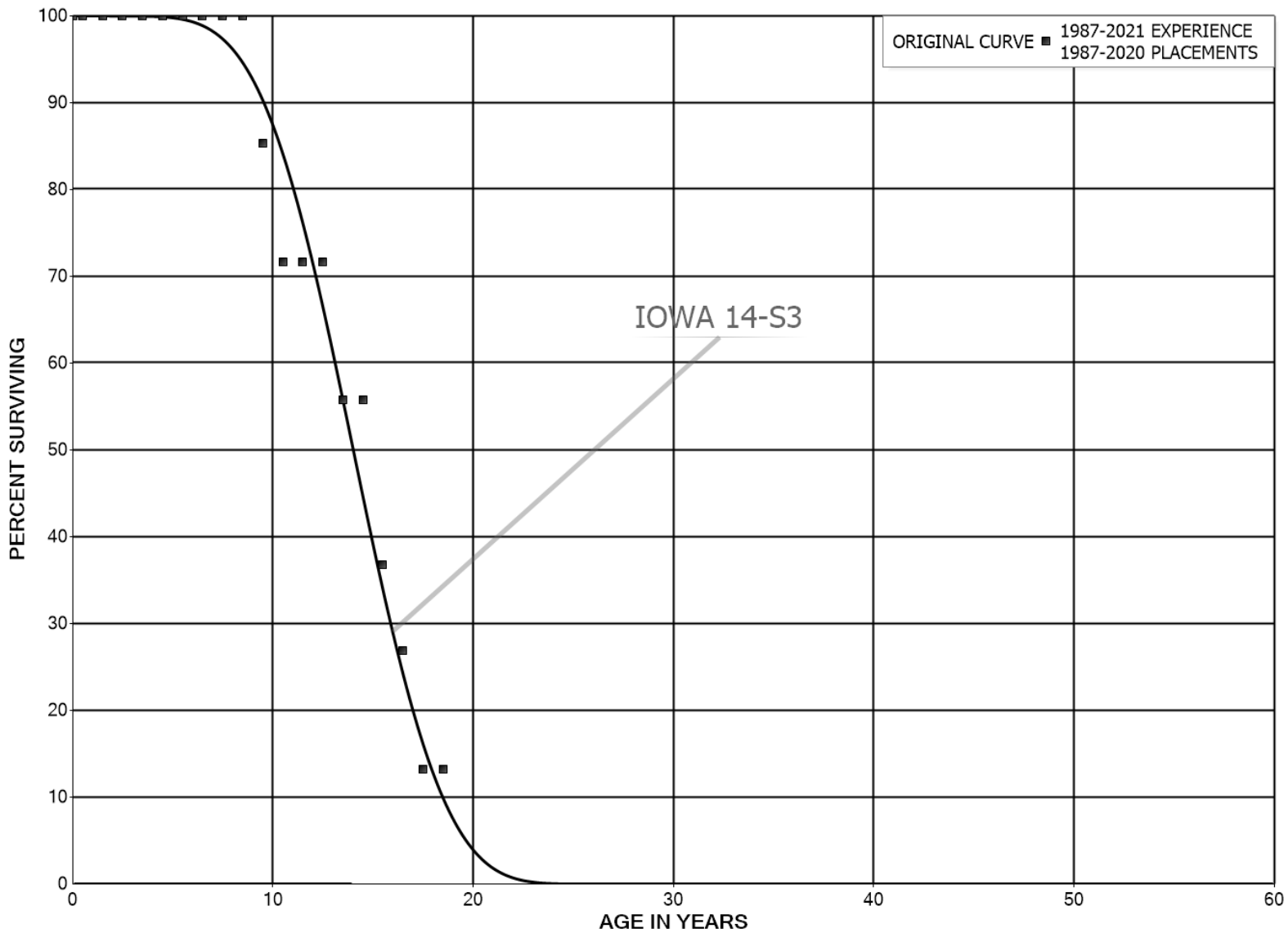
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 - TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2020			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,380,085		0.0000	1.0000	100.00
0.5	1,383,211		0.0000	1.0000	100.00
1.5	1,102,661		0.0000	1.0000	100.00
2.5	1,102,479	5,856	0.0053	0.9947	100.00
3.5	1,100,759	19,417	0.0176	0.9824	99.47
4.5	1,056,859	24,159	0.0229	0.9771	97.71
5.5	1,036,199	21,479	0.0207	0.9793	95.48
6.5	1,018,383	82,849	0.0814	0.9186	93.50
7.5	935,534	214,762	0.2296	0.7704	85.89
8.5	723,423	61,571	0.0851	0.9149	66.18
9.5	661,851	124,094	0.1875	0.8125	60.54
10.5	538,963	157,175	0.2916	0.7084	49.19
11.5	381,788	37,391	0.0979	0.9021	34.85
12.5	332,573	2,021	0.0061	0.9939	31.43
13.5	332,224	8,338	0.0251	0.9749	31.24
14.5	323,887	60,970	0.1882	0.8118	30.46
15.5	262,916	45,354	0.1725	0.8275	24.73
16.5	217,562	77,068	0.3542	0.6458	20.46
17.5	140,494	3,995	0.0284	0.9716	13.21
18.5	136,499		0.0000	1.0000	12.84
19.5	136,499		0.0000	1.0000	12.84
20.5	136,499	15,840	0.1160	0.8840	12.84
21.5	120,659	8,561	0.0710	0.9290	11.35
22.5	112,098	12,632	0.1127	0.8873	10.54
23.5	99,466	13,290	0.1336	0.8664	9.35
24.5	86,177	11,229	0.1303	0.8697	8.10
25.5	74,947	34,918	0.4659	0.5341	7.05
26.5	40,029		0.0000	1.0000	3.76
27.5	40,029	22,908	0.5723	0.4277	3.76
28.5	17,121		0.0000	1.0000	1.61
29.5	17,121	14,525	0.8484	0.1516	1.61
30.5	2,596		0.0000	1.0000	0.24
31.5	2,596	2,121	0.8172	0.1828	0.24
32.5	474		0.0000	1.0000	0.04
33.5	474	98	0.2068	0.7932	0.04
34.5	376	205	0.5455	0.4545	0.04
35.5	171		0.0000	1.0000	0.02
36.5	171	171	1.0000		0.02
37.5					

UGI UTILITIES, INC. - ELECTRIC DIVISION  
ACCOUNT 392.4 - TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



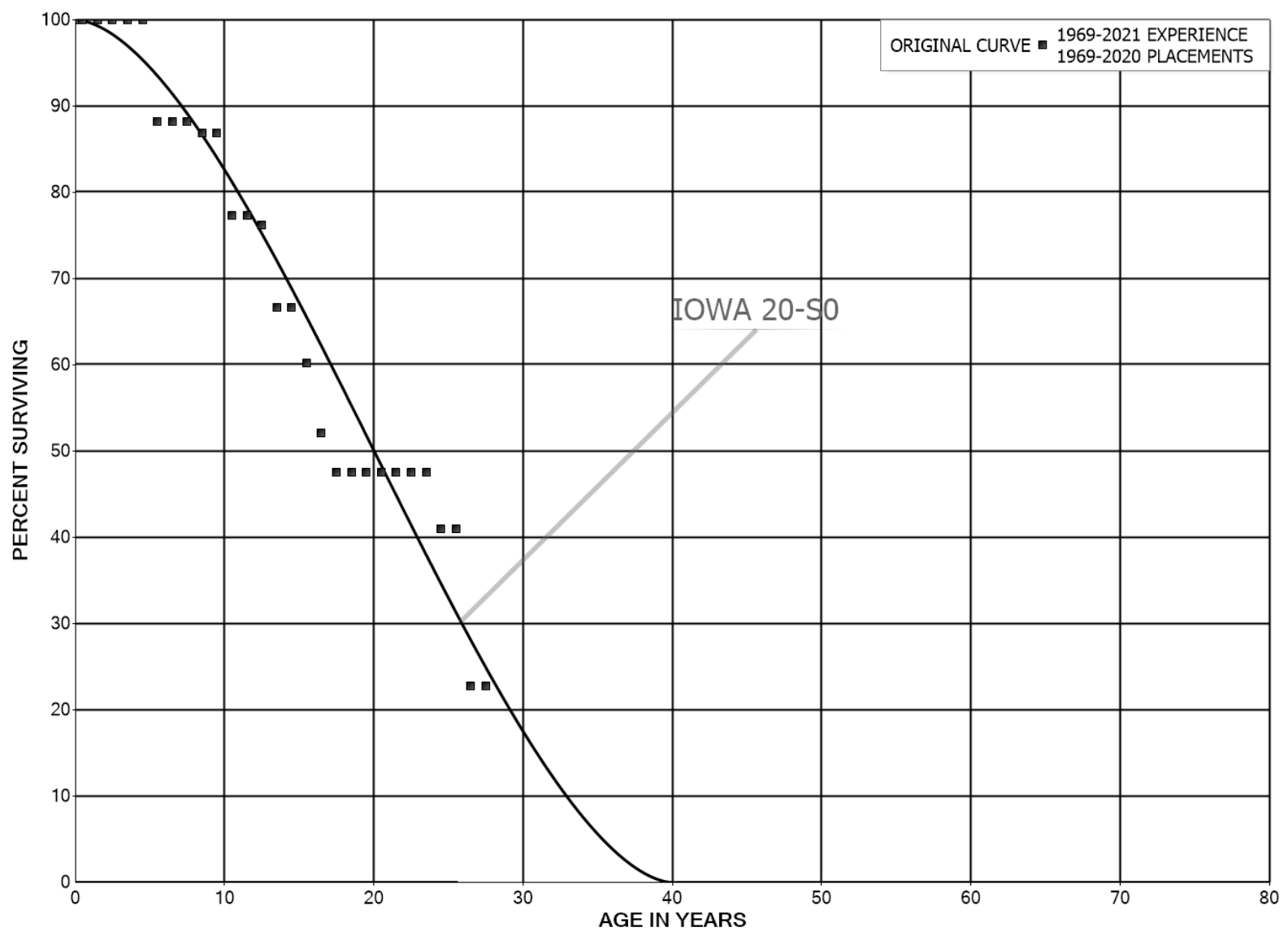
UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 - TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2020			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	381,748		0.0000	1.0000	100.00
0.5	381,748		0.0000	1.0000	100.00
1.5	245,064		0.0000	1.0000	100.00
2.5	245,064		0.0000	1.0000	100.00
3.5	245,064		0.0000	1.0000	100.00
4.5	245,064		0.0000	1.0000	100.00
5.5	245,064		0.0000	1.0000	100.00
6.5	245,064		0.0000	1.0000	100.00
7.5	245,064		0.0000	1.0000	100.00
8.5	245,064	35,956	0.1467	0.8533	100.00
9.5	209,108	33,600	0.1607	0.8393	85.33
10.5	175,509		0.0000	1.0000	71.62
11.5	175,509		0.0000	1.0000	71.62
12.5	175,509	39,081	0.2227	0.7773	71.62
13.5	136,428		0.0000	1.0000	55.67
14.5	136,428	46,482	0.3407	0.6593	55.67
15.5	89,946	24,107	0.2680	0.7320	36.70
16.5	65,839	33,485	0.5086	0.4914	26.87
17.5	32,354		0.0000	1.0000	13.20
18.5	32,354		0.0000	1.0000	13.20
19.5	32,354		0.0000	1.0000	13.20
20.5	32,354		0.0000	1.0000	13.20
21.5	32,354		0.0000	1.0000	13.20
22.5	32,354		0.0000	1.0000	13.20
23.5	32,354	32,354	1.0000		13.20
24.5					

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2020			EXPERIENCE BAND 1969-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	332,455		0.0000	1.0000	100.00
0.5	332,455		0.0000	1.0000	100.00
1.5	236,503		0.0000	1.0000	100.00
2.5	236,503		0.0000	1.0000	100.00
3.5	277,286		0.0000	1.0000	100.00
4.5	277,286	32,890	0.1186	0.8814	100.00
5.5	244,396		0.0000	1.0000	88.14
6.5	244,396		0.0000	1.0000	88.14
7.5	244,396	3,500	0.0143	0.9857	88.14
8.5	240,896		0.0000	1.0000	86.88
9.5	240,896	26,583	0.1103	0.8897	86.88
10.5	214,314		0.0000	1.0000	77.29
11.5	214,314	3,106	0.0145	0.9855	77.29
12.5	211,208	26,505	0.1255	0.8745	76.17
13.5	211,285		0.0000	1.0000	66.61
14.5	211,285	20,343	0.0963	0.9037	66.61
15.5	190,942	25,746	0.1348	0.8652	60.20
16.5	165,196	14,541	0.0880	0.9120	52.08
17.5	150,655		0.0000	1.0000	47.50
18.5	150,655		0.0000	1.0000	47.50
19.5	150,655		0.0000	1.0000	47.50
20.5	150,655		0.0000	1.0000	47.50
21.5	150,655		0.0000	1.0000	47.50
22.5	150,655		0.0000	1.0000	47.50
23.5	150,655	20,778	0.1379	0.8621	47.50
24.5	129,877		0.0000	1.0000	40.95
25.5	129,877	57,765	0.4448	0.5552	40.95
26.5	72,112		0.0000	1.0000	22.73
27.5	72,112		0.0000	1.0000	22.73
28.5	72,112	15,573	0.2160	0.7840	22.73
29.5	56,539		0.0000	1.0000	17.82
30.5	56,539		0.0000	1.0000	17.82
31.5	56,539		0.0000	1.0000	17.82
32.5	56,539		0.0000	1.0000	17.82
33.5	56,539		0.0000	1.0000	17.82
34.5	56,539		0.0000	1.0000	17.82
35.5	56,539		0.0000	1.0000	17.82
36.5	56,539		0.0000	1.0000	17.82
37.5	56,539		0.0000	1.0000	17.82
38.5	56,539	52,830	0.9344	0.0656	17.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2020			EXPERIENCE BAND 1969-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,709	2,345	0.6323	0.3677	1.17	
40.5	1,364		0.0000	1.0000	0.43	
41.5	1,364		0.0000	1.0000	0.43	
42.5	1,364		0.0000	1.0000	0.43	
43.5	1,364		0.0000	1.0000	0.43	
44.5	1,364		0.0000	1.0000	0.43	
45.5	1,364		0.0000	1.0000	0.43	
46.5	1,364	1,040	0.7623	0.2377	0.43	
47.5	324	324	1.0000		0.10	
48.5						

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

## **ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) -	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(4)			
1917	7,247	7,221		26	26	0.0
1918	5	5			26	0.0
1919	520	406		114	140	0.0
1920	160	125		35	175	0.0
1921	279	216		63	238	0.0
1923	1,312	1,150		162	400	0.0
1924	9,522	9,390		132	532	0.0
1925	19,448	18,764		684	1,216	0.0
1926	45,935	44,066		1,869	3,085	0.0
1927	26,367	23,966		2,401	5,486	0.0
1928	17,465	16,397		1,068	6,554	0.0
1929	30,806	30,000		806	7,360	0.0
1930	30,386	27,968		2,418	9,778	0.0
1931	12,383	11,515		868	10,646	0.0
1932	15,138	14,035		1,103	11,749	0.0
1933	21,452	19,753		1,699	13,448	0.0
1934	17,007	15,582		1,425	14,873	0.0
1935	8,516	7,742		774	15,647	0.0
1936	8,246	6,650		1,596	17,243	0.0
1937	6,972	6,398		574	17,817	0.0
1938	15,568	13,705		1,863	19,680	0.0
1939	19,013	17,089		1,924	21,604	0.0
1940	13,239	11,819		1,420	23,024	0.0
1941	14,021	12,536		1,485	24,509	0.0
1942	10,711	9,678		1,033	25,542	0.0
1943	11,916	9,974		1,942	27,484	0.0
1944	12,708	10,786		1,922	29,406	0.0
1945	18,599	15,458		3,141	32,547	0.0
1946	35,937	29,972		5,965	38,512	0.0
1947	44,708	37,726		6,982	45,494	0.0
1948	61,761	52,793		8,968	54,462	0.0
1949	72,106	61,960		10,146	64,608	0.0
1950	77,122	64,092		13,030	77,638	0.0
1951	69,788	57,339		12,449	90,087	0.0
1952	67,328	55,761		11,567	101,654	0.0
1953	48,387	38,571		9,816	111,470	0.1
1954	69,330	56,170		13,160	124,630	0.1
1955	121,606	99,934		21,672	146,302	0.1
1956	83,401	64,003		19,398	165,700	0.1
1957	111,605	92,105		19,500	185,200	0.1
1958	155,339	131,368		23,971	209,171	0.1
1959	118,937	94,732		24,205	233,376	0.1
1960	92,874	73,686		19,188	252,564	0.1
1961	132,540	102,717		29,823	282,387	0.1
1962	140,521	108,957		31,564	313,951	0.2

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1963	170,529	129,787		40,742	354,693	0.2
1964	221,985	169,979		52,006	406,699	0.2
1965	272,466	199,608		72,858	479,557	0.2
1966	245,302	182,813		62,489	542,046	0.3
1967	325,839	256,165		69,674	611,720	0.3
1968	379,273	299,885		79,388	691,108	0.3
1969	622,342	481,718		140,624	831,732	0.4
1970	648,673	506,580		142,093	973,825	0.5
1971	736,650	562,760		173,890	1,147,715	0.6
1972	754,647	607,155		147,492	1,295,207	0.6
1973	874,996	669,815		205,181	1,500,388	0.7
1974	965,522	701,874		263,648	1,764,036	0.9
1975	1,136,430	837,949		298,481	2,062,517	1.0
1976	915,166	662,779		252,387	2,314,904	1.1
1977	1,095,042	765,741		329,301	2,644,205	1.3
1978	1,049,056	729,594		319,462	2,963,667	1.4
1979	1,201,133	835,336		365,797	3,329,464	1.6
1980	1,068,144	750,160		317,984	3,647,448	1.8
1981	927,932	614,923		313,009	3,960,457	1.9
1982	1,082,390	816,146		266,244	4,226,701	2.1
1983	998,192	740,153		258,039	4,484,740	2.2
1984	953,357	696,579		256,778	4,741,518	2.3
1985	1,086,683	806,639		280,044	5,021,562	2.4
1986	1,232,103	891,608		340,495	5,362,057	2.6
1987	1,340,697	948,661		392,036	5,754,093	2.8
1988	1,641,270	1,133,882		507,388	6,261,481	3.0
1989	2,109,301	1,414,055		695,246	6,956,727	3.4
1990	2,183,875	1,448,714		735,161	7,691,888	3.7
1991	2,441,885	1,589,312		852,573	8,544,461	4.2
1992	2,927,649	1,854,144	1,073,505		9,617,966	4.7
1993	2,137,166	1,336,186	800,980		10,418,946	5.1
1994	2,748,029	1,666,759	1,081,270		11,500,216	5.6
1995	3,721,980	2,187,377	1,534,603		13,034,819	6.3
1996	3,565,795	2,075,468	1,490,327		14,525,146	7.1
1997	3,503,555	2,064,484	1,439,071		15,964,217	7.8
1998	3,267,384	1,876,634	1,390,750		17,354,967	8.5
1999	3,006,461	1,763,285	1,243,176		18,598,143	9.1
2000	2,689,009	1,505,480	1,183,529		19,781,672	9.6
2001	3,182,887	1,660,853	1,522,034		21,303,706	10.4
2002	2,762,876	1,365,288	1,397,588		22,701,294	11.1
2003	2,965,479	1,434,165	1,531,314		24,232,608	11.8
2004	3,327,319	1,608,556	1,718,763		25,951,371	12.6
2005	4,383,116	2,040,622	2,342,494		28,293,865	13.8
2006	3,268,221	1,432,082	1,836,139		30,130,004	14.7
2007	5,972,360	3,651,682	2,320,678		32,450,682	15.8

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(4)			
2008	5,170,625	2,165,682	3,004,943		35,455,625	17.3
2009	3,409,388	1,270,751	2,138,637		37,594,262	18.3
2010	2,968,438	1,076,521	1,891,917		39,486,179	19.2
2011	3,437,711	1,233,505	2,204,206		41,690,385	20.3
2012	3,478,505	1,146,869	2,331,636		44,022,021	21.4
2013	4,814,047	1,466,842	3,347,205		47,369,226	23.1
2014	4,781,435	1,317,491	3,463,944		50,833,170	24.8
2015	5,425,503	1,476,373	3,949,130		54,782,300	26.7
2016	8,203,100	2,191,253	6,011,847		60,794,147	29.6
2017	9,230,321	2,069,487	7,160,834		67,954,981	33.1
2018	8,161,125	1,884,642	6,276,483		74,231,464	36.1
2019	15,974,035	2,876,839	13,097,196		87,328,660	42.5
2020	15,158,072	3,014,351	12,143,721		99,472,381	48.4
2021	12,158,008	2,002,451	10,155,557		109,627,938	53.4
2022	22,702,142	4,101,281	18,600,861		128,228,799	62.4
2023	23,586,776	2,705,837	20,880,939		149,109,738	72.6
2024	22,058,597	1,686,150	20,372,447		169,482,185	82.5
2025	12,366,392	620,693	11,745,699		181,227,884	88.3
2026	24,590,805	464,128	24,126,677		205,354,561	100.0
TOTAL	291,683,422	86,328,861	205,354,561			

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

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

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

## **INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

**EMPIRE YARD**

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1960	128,305	117,647		10,658	10,658	0.3
1961	89,121	79,635		9,486	20,144	0.5
1962	152,532	136,652		15,880	36,024	1.0
1963	9,480	8,379		1,101	37,125	1.0
1964	3,902	3,460		442	37,567	1.0
1965	959	900		59	37,626	1.0
1966	297	260		37	37,663	1.0
1967	860	748		112	37,775	1.0
1968	3,570	3,087		483	38,258	1.0
1969	661	570		91	38,349	1.0
1970	2,325	1,992		333	38,682	1.1
1971	74,835	63,792	11,043		49,725	1.4
1972	10,126	9,324		802	50,527	1.4
1973	65,201	64,283		918	51,445	1.4
1974	1,078	904		174	51,619	1.4
1975	20,112	16,778		3,334	54,953	1.5
1976	99,072	82,285	16,787		71,740	2.0
1977	271,633	225,522	46,111		117,851	3.2
1978	38,988	36,302	2,686		120,537	3.3
1979	31,857	26,030	5,827		126,364	3.4
1980	58,980	49,355	9,625		135,989	3.7
1981	101,394	91,748	9,646		145,635	4.0
1982	38,391	35,758	2,633		148,268	4.0
1983	15,919	13,183	2,736		151,004	4.1
1984	59,022	50,648	8,374		159,378	4.4
1985	68,750	56,002	12,748		172,126	4.7
1986	251,503	209,499	42,004		214,130	5.8
1987	107,089	88,267	18,822		232,952	6.4
1988	94,714	78,670	16,044		248,996	6.8
1989	142,488	113,708	28,780		277,776	7.6
1990	95,811	95,489	322		278,098	7.6
1991	12,757	9,856	2,901		280,999	7.7
1992	114,341	88,667	25,674		306,673	8.4
1993	240,589	181,483	59,106		365,779	10.0
1994	48,088	45,740	2,348		368,127	10.0
1995	137,699	102,758	34,941		403,068	11.0
1996	79,155	57,799	21,356		424,424	11.6
1997	4,625,955	3,307,862	1,318,093		1,742,517	47.6
1998	284,105	201,085	83,020		1,825,537	49.8
1999	84,873	59,038	25,835		1,851,372	50.5
2000	89,744	61,271	28,473		1,879,845	51.3
2001	731,950	493,938	238,012		2,117,857	57.8
2002	50,954	36,576	14,378		2,132,235	58.2
2003	207,758	143,892	63,866		2,196,101	59.9
2004	408,869	355,122	53,747		2,249,848	61.4

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2005	195,225	131,576		63,649	2,313,497	63.1
2006	140,016	84,668		55,348	2,368,845	64.7
2007	877,150	516,471		360,679	2,729,524	74.5
2008	108,603	74,153		34,450	2,763,974	75.4
2009	54,132	30,341		23,791	2,787,765	76.1
2010	385,597	284,957		100,640	2,888,405	78.8
2011	532,395	366,652		165,743	3,054,148	83.4
2012	49,423	24,935		24,488	3,078,636	84.0
2013	122,684	59,430		63,254	3,141,890	85.8
2014	183,686	92,969		90,717	3,232,607	88.2
2015	94,908	41,667		53,241	3,285,848	89.7
2016	645,132	281,748		363,384	3,649,232	99.6
2017	14,887	5,756		9,131	3,658,363	99.9
2020	4,773	3,253		1,520	3,659,883	99.9
2025	4,028	348		3,680	3,663,563	100.0
TOTAL	12,568,451	8,904,888		3,663,563		

**UTILITY PLANT IN SERVICE**

**ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1925	4,675.49	4,675	4,675			
1926	1,561.20	1,561	1,561			
1943	642.32	638	535	107	0.34	107
1971	6,153.16	5,183	4,346	1,807	7.88	229
1975	10,973.98	8,885	7,450	3,524	9.52	370
1977	485.00	384	322	163	10.45	16
2018	50,277.08	9,533	7,994	42,283	36.34	1,164
2019	240,869.72	40,466	33,933	206,937	37.14	5,572
2020	54,756.87	8,005	6,713	48,044	37.95	1,266
2021	163,744.75	20,353	17,067	146,678	38.75	3,785
2022	489,718.31	50,049	41,967	447,751	39.55	11,321
2023	27,650.74	2,207	1,851	25,800	40.36	639
	1,051,508.62	151,939	128,414	923,095		24,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.7	2.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1924	2,726.13	2,726	2,726			
1925	891.49	891	891			
1926	6,327.63	6,328	6,328			
1927	838.75	839	839			
1929	16,102.09	16,102	16,102			
1937	402.93	403	403			
1938	223.98	224	224			
1939	211.25	211	211			
1941	660.04	660	660			
1942	4,298.16	4,298	4,298			
1944	1,667.13	1,667	1,667			
1945	169.98	170	170			
1948	2,581.26	2,551	2,360	221	0.47	221
1949	933.81	917	848	86	0.74	86
1950	9,640.41	9,399	8,694	946	1.00	946
1951	6,911.66	6,692	6,190	722	1.27	569
1952	19,999.85	19,230	17,787	2,213	1.54	1,437
1955	3,999.73	3,763	3,481	519	2.37	219
1956	4,320.90	4,036	3,733	588	2.64	223
1957	946.99	878	812	135	2.93	46
1958	31,931.85	29,369	27,165	4,767	3.21	1,485
1959	11,300.76	10,312	9,538	1,763	3.50	504
1960	4,956.55	4,487	4,150	807	3.79	213
1961	9,143.13	8,208	7,592	1,551	4.09	379
1962	32,156.01	28,635	26,486	5,670	4.38	1,295
1963	5,613.46	4,957	4,585	1,028	4.68	220
1964	6,090.69	5,331	4,931	1,160	4.99	232
1965	4,496.86	3,902	3,609	888	5.29	168
1966	3,389.69	2,915	2,696	694	5.60	124
1967	25,575.36	21,790	20,155	5,420	5.92	916
1968	3,084.45	2,604	2,409	675	6.23	108
1969	40,224.28	33,638	31,114	9,110	6.55	1,391
1970	1,831.84	1,517	1,403	429	6.88	62
1971	737.50	605	560	178	7.21	25
1972	24,515.81	19,895	18,402	6,114	7.54	811
1973	2,774.69	2,228	2,061	714	7.88	91
1974	2,828.91	2,248	2,079	750	8.22	91
1975	5,724.08	4,499	4,161	1,563	8.56	183
1976	1,029.97	800	740	290	8.92	33
1977	7,297.57	5,606	5,185	2,113	9.27	228
1978	518.65	394	364	155	9.63	16
1982	3,032.25	2,469	2,284	748	10.10	74

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1984	2,671.18	2,133	1,973	698	10.66	65
1991	20,744.60	15,137	14,001	6,744	13.06	516
1997	24,305.09	16,061	14,856	9,449	15.14	624
2008	8,584.00	4,161	3,849	4,735	19.67	241
2011	2,255.73	955	883	1,373	21.13	65
2015	60,452.48	20,022	18,520	41,932	23.22	1,806
2016	16,194.19	4,965	4,592	11,602	23.75	489
2017	1,267,799.99	356,505	329,753	938,047	24.28	38,635
2018	226,531.10	57,584	53,263	173,268	24.94	6,947
2019	2,527,105.20	574,158	531,072	1,996,033	25.50	78,276
2020	1,646,530.43	327,495	302,920	1,343,610	26.18	51,322
2021	1,216,419.32	206,791	191,273	1,025,146	26.86	38,166
2022	2,868,486.27	401,588	371,452	2,497,034	27.65	90,309
2023	1,699,287.94	186,752	172,738	1,526,550	28.35	53,847
2024	1,792,942.52	141,642	131,013	1,661,930	29.15	57,013
2025	117,114.61	5,575	5,157	111,958	30.04	3,727
2026	1,538,735.81	24,466	22,630	1,516,106	30.95	48,986
	15,348,268.99	2,624,384	2,430,038	12,918,231		483,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 3.15

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.10 COMPUTER HARDWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	261,082.43	234,974	242,314	18,768	0.50	18,768
2024	51,566.92	25,783	26,589	24,978	2.50	9,991
2025	33,315.16	9,995	10,307	23,008	3.50	6,574
2026	128,402.05	12,840	13,241	115,161	4.50	25,591
	474,366.56	283,592	292,451	181,916		60,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 12.84

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.20 COMPUTER HARDWARE - 10 YEAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	54,362.66	54,363	54,363			
2023	107,883.81	37,759	32,582	75,302	6.50	11,585
2025	29,945.98	4,492	3,876	26,070	8.50	3,067
	192,192.45	96,614	90,821	101,371		14,652
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 7.62

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.21 COMPUTER HARDWARE - 15 YEAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	3,167,553.35	950,266	848,242	2,319,311	10.50	220,887
	3,167,553.35	950,266	848,242	2,319,311		220,887
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.5	6.97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	166,321.59	166,322	166,322			
2017	12,516.18	11,890	11,437	1,079	0.50	1,079
2018	22,527.08	19,148	18,419	4,108	1.50	2,739
2019	25,342.02	19,007	18,283	7,059	2.50	2,824
2020	204,414.03	132,869	127,811	76,603	3.50	21,887
2021	221,515.29	121,833	117,196	104,319	4.50	23,182
2022	225,172.48	101,328	97,471	127,701	5.50	23,218
2023	2,041.13	714	687	1,354	6.50	208
2024	77,070.90	19,268	18,534	58,537	7.50	7,805
	956,920.70	592,379	576,160	380,761		82,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 8.67

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1941	2,518.66	2,263	2,033	486	6.00	81
1942	3,704.19	3,313	2,976	728	6.23	117
1943	6,084.49	5,418	4,867	1,217	6.46	188
1944	7,274.38	6,450	5,794	1,480	6.69	221
1945	9,552.25	8,430	7,573	1,979	6.93	286
1946	14,012.85	12,312	11,060	2,953	7.16	412
1947	10,310.60	9,017	8,100	2,211	7.40	299
1948	17,541.07	15,267	13,714	3,827	7.65	500
1949	13,340.78	11,554	10,379	2,962	7.90	375
1950	10,985.23	9,468	8,505	2,480	8.15	304
1951	23,140.67	19,842	17,824	5,317	8.41	632
1952	18,721.90	15,968	14,344	4,378	8.68	504
1953	17,197.01	14,585	13,102	4,095	8.96	457
1954	21,443.44	18,085	16,246	5,197	9.24	562
1955	32,833.81	27,530	24,730	8,104	9.53	850
1956	22,658.96	18,884	16,964	5,695	9.83	579
1957	21,457.36	17,766	15,959	5,498	10.15	542
1958	37,373.48	30,741	27,615	9,758	10.47	932
1959	37,543.89	30,665	27,547	9,997	10.81	925
1960	30,697.29	24,896	22,364	8,333	11.15	747
1961	43,828.20	35,271	31,684	12,144	11.52	1,054
1962	37,477.65	29,925	26,882	10,596	11.89	891
1963	51,353.20	40,665	36,530	14,823	12.28	1,207
1964	53,751.80	42,199	37,908	15,844	12.68	1,250
1965	86,621.89	67,389	60,536	26,086	13.10	1,991
1966	66,704.93	51,397	46,170	20,535	13.54	1,517
1967	49,535.62	37,798	33,954	15,582	13.98	1,115
1968	68,014.18	51,356	46,133	21,881	14.45	1,514
1969	116,054.12	86,706	77,889	38,165	14.92	2,558
1970	139,865.00	103,310	92,804	47,061	15.42	3,052
1971	189,384.34	138,283	124,220	65,164	15.92	4,093
1972	139,085.66	100,331	90,128	48,958	16.44	2,978
1973	210,439.79	149,875	134,634	75,806	16.98	4,464
1974	281,896.36	198,139	177,989	103,907	17.53	5,927
1975	222,060.08	153,974	138,316	83,744	18.09	4,629
1976	243,479.98	166,433	149,508	93,972	18.67	5,033
1977	265,269.91	178,675	160,505	104,765	19.26	5,440
1978	291,039.30	193,073	173,439	117,600	19.86	5,921
1979	356,293.43	232,677	209,015	147,278	20.47	7,195
1980	254,081.42	163,214	146,616	107,465	21.10	5,093
1981	247,378.27	156,266	140,375	107,003	21.73	4,924
1982	262,018.40	180,871	162,478	99,540	19.85	5,015

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1983	296,645.14	201,422	180,939	115,706	20.45	5,658
1984	308,998.17	206,287	185,309	123,689	21.04	5,879
1985	291,793.15	191,387	171,924	119,869	21.64	5,539
1986	357,395.64	230,163	206,757	150,639	22.25	6,770
1987	425,959.64	269,164	241,792	184,168	22.86	8,056
1988	444,538.51	275,436	247,426	197,113	23.48	8,395
1989	664,947.83	403,756	362,696	302,252	24.10	12,542
1990	640,131.50	380,558	341,858	298,274	24.73	12,061
1991	705,235.68	410,165	368,454	336,782	25.36	13,280
1992	942,046.47	535,648	481,176	460,870	25.99	17,733
1993	730,494.35	408,639	367,083	363,411	26.38	13,776
1994	931,493.46	508,595	456,874	474,619	27.02	17,565
1995	1,271,163.69	676,768	607,945	663,219	27.67	23,969
1996	1,229,249.12	637,366	572,550	656,699	28.32	23,189
1997	928,964.45	471,357	423,423	505,541	28.64	17,652
1998	908,013.24	447,651	402,128	505,885	29.31	17,260
1999	760,829.12	364,057	327,035	433,794	29.97	14,474
2000	691,599.17	320,764	288,144	403,455	30.64	13,168
2001	932,376.64	418,451	375,897	556,480	31.32	17,768
2002	782,064.42	339,103	304,618	477,446	32.00	14,920
2003	960,814.03	401,909	361,037	599,777	32.68	18,353
2004	1,076,430.41	433,586	389,493	686,937	33.36	20,592
2005	1,107,021.26	428,417	384,850	722,171	34.06	21,203
2006	1,071,231.09	397,427	357,011	714,220	34.75	20,553
2007	871,040.62	310,787	279,182	591,859	35.15	16,838
2008	1,068,619.09	363,758	326,766	741,853	35.85	20,693
2009	1,055,673.24	341,827	307,065	748,608	36.55	20,482
2010	985,830.21	302,551	271,783	714,047	37.26	19,164
2011	1,370,015.09	397,030	356,654	1,013,361	37.98	26,681
2012	850,379.46	231,813	208,239	642,140	38.69	16,597
2013	1,160,919.73	297,776	267,494	893,426	39.13	22,832
2014	1,646,980.15	393,299	353,303	1,293,677	39.85	32,464
2015	1,526,201.05	336,985	302,716	1,223,485	40.58	30,150
2016	1,756,172.57	357,732	321,353	1,434,820	41.05	34,953
2017	2,215,172.46	410,250	368,530	1,846,642	41.78	44,199
2018	1,638,674.08	274,314	246,418	1,392,256	42.26	32,945
2019	3,950,100.91	589,355	529,421	3,420,680	42.75	80,016
2020	3,699,763.13	480,969	432,057	3,267,706	43.50	75,120
2021	3,312,474.28	368,016	330,591	2,981,883	44.00	67,770
2022	3,861,981.77	356,075	319,864	3,542,118	44.28	79,994
2023	4,261,872.44	310,264	278,712	3,983,160	44.58	89,349

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
2024	5,263,600.63	277,918	249,655	5,013,946	44.89	111,694
2025	2,570,925.58	83,812	75,289	2,495,637	44.58	55,981
2026	7,907,101.19	90,141	80,974	7,826,127	43.17	181,286
	73,466,959.70	18,793,029	16,881,894	56,585,066		1,495,937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 2.04

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1924	2,716.68	2,508	2,600	117	4.45	26
1925	13,012.77	11,965	12,402	611	4.67	131
1926	36,644.92	33,549	34,776	1,869	4.90	381
1927	13,869.55	12,645	13,107	763	5.12	149
1928	16,759.79	15,214	15,770	990	5.35	185
1929	12,763.55	11,536	11,958	806	5.58	144
1930	26,363.20	23,718	24,585	1,778	5.82	305
1931	11,887.20	10,645	11,034	853	6.06	141
1932	14,327.98	12,772	13,239	1,089	6.30	173
1933	20,551.55	18,231	18,898	1,654	6.55	253
1934	15,714.65	13,870	14,377	1,338	6.81	196
1935	7,236.91	6,355	6,587	650	7.07	92
1936	1,658.00	1,448	1,501	157	7.34	21
1937	4,060.27	3,528	3,657	403	7.61	53
1938	8,647.33	7,473	7,746	901	7.88	114
1939	16,983.64	14,594	15,128	1,856	8.16	227
1940	11,289.00	9,646	9,999	1,290	8.44	153
1941	7,940.83	6,746	6,993	948	8.73	109
1942	2,056.65	1,737	1,801	256	9.02	28
1943	4,617.01	3,876	4,018	599	9.31	64
1944	3,083.36	2,572	2,666	417	9.61	43
1945	7,955.18	6,596	6,837	1,118	9.91	113
1946	19,933.98	16,425	17,026	2,908	10.21	285
1947	29,770.62	24,371	25,262	4,509	10.52	429
1948	25,621.27	20,833	21,595	4,026	10.84	371
1949	38,615.37	31,185	32,325	6,290	11.16	564
1950	32,018.43	25,681	26,620	5,398	11.48	470
1951	30,578.47	24,352	25,242	5,336	11.81	452
1952	19,427.67	15,358	15,919	3,509	12.15	289
1953	20,393.66	16,002	16,587	3,807	12.49	305
1954	34,000.00	26,479	27,447	6,553	12.83	511
1955	54,079.70	41,781	43,309	10,771	13.19	817
1956	33,170.80	25,421	26,350	6,821	13.55	503
1957	49,018.20	37,254	38,616	10,402	13.92	747
1958	24,517.85	18,473	19,148	5,370	14.30	376
1959	29,469.63	22,011	22,816	6,654	14.68	453
1960	34,040.65	25,196	26,117	7,924	15.07	526
1961	54,517.74	39,967	41,428	13,090	15.48	846
1962	52,566.72	38,165	39,560	13,007	15.89	819
1963	78,215.98	56,235	58,291	19,925	16.30	1,222
1964	111,219.06	79,138	82,031	29,188	16.73	1,745
1965	92,645.68	65,220	67,604	25,042	17.17	1,458

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1966	54,132.77	37,697	39,075	15,058	17.61	855
1967	62,483.01	43,016	44,589	17,894	18.07	990
1968	97,583.78	66,408	68,836	28,748	18.53	1,551
1969	209,104.94	140,604	145,745	63,360	19.00	3,335
1970	176,654.63	117,323	121,612	55,043	19.48	2,826
1971	207,075.15	135,777	140,741	66,334	19.97	3,322
1972	125,388.71	81,135	84,101	41,288	20.47	2,017
1973	158,834.91	101,381	105,088	53,747	20.98	2,562
1974	260,044.53	163,693	169,678	90,367	21.49	4,205
1975	280,805.06	174,195	180,564	100,241	22.02	4,552
1976	216,441.66	132,252	137,087	79,355	22.56	3,518
1977	335,584.48	201,928	209,311	126,273	23.10	5,466
1978	248,929.67	147,426	152,816	96,114	23.65	4,064
1979	218,877.21	127,516	132,178	86,699	24.21	3,581
1980	157,303.99	90,097	93,391	63,913	24.78	2,579
1981	187,437.91	105,483	109,339	78,099	25.36	3,080
1982	199,524.23	132,444	137,286	62,238	22.41	2,777
1983	110,858.65	72,402	75,049	35,810	22.97	1,559
1984	91,055.60	58,476	60,614	30,442	23.54	1,293
1985	115,999.00	73,207	75,883	40,116	24.11	1,664
1986	152,620.59	95,220	98,701	53,920	24.26	2,223
1987	135,599.45	83,028	86,064	49,535	24.85	1,993
1988	248,022.97	148,938	154,383	93,640	25.45	3,679
1989	293,222.83	172,591	178,901	114,322	26.04	4,390
1990	314,034.05	182,140	188,799	125,235	26.25	4,771
1991	500,788.52	284,197	294,587	206,202	26.86	7,677
1992	614,829.74	341,108	353,579	261,251	27.48	9,507
1993	380,791.29	207,912	215,513	165,278	27.85	5,935
1994	520,136.52	278,897	289,094	231,043	28.11	8,219
1995	819,853.56	428,701	444,374	375,480	28.74	13,065
1996	802,360.05	411,129	426,160	376,200	29.02	12,963
1997	673,509.92	335,812	348,089	325,421	29.67	10,968
1998	673,839.99	326,475	338,411	335,429	30.32	11,063
1999	534,237.26	252,694	261,933	272,304	30.64	8,887
2000	429,344.59	197,971	205,209	224,136	30.97	7,237
2001	653,196.17	291,456	302,112	351,084	31.65	11,093
2002	451,345.58	195,703	202,858	248,488	32.00	7,765
2003	613,253.69	256,524	265,903	347,351	32.68	10,629
2004	600,740.31	243,300	252,195	348,545	33.06	10,543
2005	1,041,856.63	407,678	422,583	619,274	33.45	18,513
2006	698,592.51	263,509	273,143	425,450	33.85	12,569
2007	1,157,190.79	419,713	435,058	722,133	34.26	21,078

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
2008	1,205,604.19	419,309	434,639	770,965	34.69	22,224
2009	1,077,017.24	358,108	371,201	705,816	35.13	20,092
2010	757,546.67	239,991	248,765	508,782	35.58	14,300
2011	804,069.09	241,784	250,624	553,445	36.05	15,352
2012	1,239,026.87	353,866	366,803	872,224	36.26	24,055
2013	1,808,707.44	485,819	503,581	1,305,126	36.75	35,514
2014	1,679,760.45	424,140	439,647	1,240,113	37.00	33,517
2015	2,009,455.77	473,830	491,153	1,518,303	37.28	40,727
2016	2,239,223.71	489,046	506,926	1,732,298	37.58	46,096
2017	2,621,323.97	525,313	544,518	2,076,806	37.90	54,797
2018	1,875,490.26	342,840	355,374	1,520,116	38.01	39,993
2019	4,037,271.71	662,920	687,156	3,350,116	38.16	87,791
2020	5,035,912.03	733,229	760,036	4,275,876	38.14	112,110
2021	2,988,489.98	376,550	390,317	2,598,173	38.17	68,068
2022	4,779,767.80	507,611	526,169	4,253,599	37.87	112,321
2023	6,377,529.59	544,641	564,553	5,812,977	37.48	155,095
2024	8,262,508.46	524,669	543,851	7,718,657	36.87	209,348
2025	4,812,999.11	195,408	202,553	4,610,446	35.40	130,239
2026	6,198,288.20	96,693	100,228	6,098,060	31.65	192,672
	76,757,440.94	16,903,694	17,521,698	59,235,743		1,691,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.20

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	711,827.21-	97,876-	142,270-	569,557-		16,509-
	711,827.21-	97,876-	142,270-	569,557-		16,509-
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.32

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1923	615.00	600	615			
1955	321.43	270	298	23	10.46	2
1957	1,089.51	901	995	95	11.25	8
1966	171.19	130	144	27	15.51	2
1967	1,528.03	1,150	1,270	258	16.06	16
1968	5,305.30	3,949	4,362	943	16.62	57
1969	469.20	345	381	88	17.19	5
1970	2,974.60	2,161	2,387	588	17.78	33
1971	3,756.90	2,695	2,977	780	18.38	42
1972	5,713.09	4,044	4,466	1,247	18.99	66
1973	9,574.39	6,684	7,382	2,192	19.62	112
1974	12,540.35	8,632	9,534	3,006	20.26	148
1975	9,522.75	6,459	7,134	2,389	20.91	114
1976	14,345.28	9,585	10,586	3,759	21.57	174
1977	17,590.28	11,569	12,778	4,812	22.25	216
1978	25,021.43	16,195	17,887	7,134	22.93	311
1979	43,579.82	27,737	30,635	12,945	23.63	548
1980	7,270.58	4,549	5,024	2,247	24.33	92
1981	11,294.79	6,942	7,667	3,628	25.05	145
1982	11,192.02	7,330	8,096	3,096	23.32	133
1983	14,496.16	9,341	10,317	4,179	23.87	175
1984	5,717.07	3,623	4,002	1,715	24.41	70
1985	15,585.87	9,708	10,722	4,864	24.97	195
1986	48,278.74	29,344	32,410	15,869	25.97	611
1987	29,523.06	17,613	19,453	10,070	26.54	379
1988	76,661.56	44,862	49,549	27,113	27.11	1,000
1989	113,372.28	65,030	71,824	41,548	27.69	1,500
1990	144,531.37	80,677	89,105	55,426	28.69	1,932
1991	53,431.24	29,195	32,245	21,186	29.26	724
1992	99,809.99	53,328	58,899	40,911	29.85	1,371
1993	286.24	151	167	119	30.19	4
1994	154,665.00	78,910	87,154	67,511	31.20	2,164
1995	150,384.17	74,846	82,665	67,719	31.79	2,130
1996	91,378.94	44,319	48,949	42,430	32.39	1,310
1997	233,401.22	109,465	120,901	112,500	33.40	3,368
1998	151,590.70	69,125	76,347	75,244	34.00	2,213
1999	192,024.40	85,028	93,911	98,113	34.61	2,835
2000	160,172.66	68,762	75,946	84,227	35.23	2,391
2001	227,349.82	93,918	103,730	123,620	36.23	3,412
2002	321,940.17	128,583	142,016	179,924	36.85	4,883
2003	161,435.90	62,217	68,717	92,719	37.48	2,474
2004	172,849.36	63,781	70,444	102,405	38.48	2,661

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2005	429,861.17	152,515	168,449	261,412	39.10	6,686
2006	313,210.56	105,928	116,995	196,216	40.11	4,892
2007	94,971.96	30,742	33,954	61,018	40.74	1,498
2008	690,673.25	213,418	235,714	454,959	41.38	10,995
2009	66,839.03	19,530	21,570	45,269	42.38	1,068
2010	170,699.28	47,318	52,261	118,438	43.02	2,753
2011	38,040.88	9,967	11,008	27,033	43.67	619
2012	105,122.31	25,755	28,446	76,676	44.67	1,716
2013	153,077.14	35,131	38,801	114,276	45.32	2,522
2014	138,843.65	29,504	32,586	106,258	46.32	2,294
2015	90,091.13	17,712	19,562	70,529	46.98	1,501
2016	421,879.54	76,191	84,151	337,729	47.64	7,089
2017	542,902.72	88,710	97,978	444,925	48.64	9,147
2018	694,861.79	102,145	112,816	582,046	49.31	11,804
2019	1,552,434.77	201,506	222,558	1,329,877	50.30	26,439
2020	248,262.46	28,078	31,011	217,251	50.97	4,262
2021	398,951.01	38,379	42,389	356,562	51.65	6,903
2022	949,155.83	75,173	83,027	866,129	52.32	16,554
2023	1,397,003.07	86,614	95,663	1,301,340	52.99	24,558
2024	287,426.10	12,790	14,126	273,300	53.68	5,091
2025	172,840.48	4,632	5,116	167,724	54.37	3,085
	11,759,909.99	2,745,491	3,032,272	8,727,638		191,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.6 1.63

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1957	19,880.27	17,835	18,522	1,358	4.32	314
1966	122.16	103	107	15	6.75	2
1967	11,501.68	9,571	9,940	1,562	7.05	222
1968	5,762.30	4,754	4,937	825	7.35	112
1969	6,454.72	5,278	5,481	974	7.66	127
1970	10,235.42	8,291	8,610	1,625	7.98	204
1971	10,226.98	8,206	8,522	1,705	8.30	205
1972	40,156.17	31,905	33,134	7,022	8.63	814
1973	33,773.67	26,561	27,584	6,190	8.97	690
1974	69,389.77	53,992	56,072	13,318	9.32	1,429
1975	98,840.34	76,083	79,014	19,826	9.67	2,050
1976	44,190.52	33,627	34,923	9,268	10.04	923
1977	83,215.70	62,570	64,981	18,235	10.42	1,750
1978	50,515.70	37,514	38,959	11,557	10.81	1,069
1979	59,817.45	43,852	45,542	14,275	11.21	1,273
1980	30,765.88	22,254	23,111	7,655	11.62	659
1981	35,727.53	25,486	26,468	9,260	12.04	769
1982	26,644.59	21,222	22,040	4,605	11.31	407
1983	57,071.49	44,927	46,658	10,413	11.69	891
1984	25,122.90	19,531	20,283	4,840	12.10	400
1985	32,485.86	24,923	25,883	6,603	12.52	527
1986	74,021.17	56,012	58,170	15,851	12.94	1,225
1987	56,234.68	42,159	43,783	12,452	13.10	951
1988	118,583.05	87,538	90,911	27,672	13.56	2,041
1989	168,417.93	122,339	127,052	41,366	14.03	2,948
1990	126,958.68	90,661	94,154	32,805	14.51	2,261
1991	204,823.33	143,684	149,220	55,603	15.00	3,707
1992	117,304.46	81,151	84,278	33,026	15.26	2,164
1993	142,438.03	96,858	100,590	41,848	15.76	2,655
1994	138,823.97	92,943	96,524	42,300	16.04	2,637
1995	216,548.23	141,882	147,348	69,200	16.58	4,174
1996	311,397.75	199,450	207,134	104,264	17.12	6,090
1997	344,990.19	216,792	225,144	119,846	17.45	6,868
1998	269,257.10	165,001	171,358	97,899	18.01	5,436
1999	194,059.10	115,814	120,276	73,783	18.58	3,971
2000	202,760.34	118,209	122,763	79,997	18.95	4,221
2001	427,647.68	242,091	251,418	176,230	19.55	9,014
2002	158,976.82	87,628	91,004	67,973	19.95	3,407
2003	40,425.16	21,660	22,495	17,930	20.36	881
2004	101,379.87	52,464	54,485	46,895	20.98	2,235
2005	295,184.37	147,887	153,585	141,599	21.42	6,611
2006	186,287.16	90,126	93,598	92,689	21.87	4,238

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
2007	115,917.16	54,017	56,098	59,819	22.34	2,678
2008	556,462.42	249,128	258,726	297,736	22.82	13,047
2009	105,793.86	45,364	47,112	58,682	23.31	2,517
2010	233,147.47	95,404	99,080	134,067	23.82	5,628
2011	143,218.51	55,712	57,858	85,361	24.34	3,507
2012	94,887.07	35,089	36,441	58,446	24.71	2,365
2013	404,687.91	141,479	146,930	257,758	25.11	10,265
2014	315,358.68	103,690	107,685	207,674	25.52	8,138
2015	114,993.38	35,303	36,663	78,330	25.96	3,017
2016	177,081.03	50,397	52,339	124,742	26.40	4,725
2017	1,051,330.07	275,659	286,280	765,050	26.73	28,621
2018	1,152,948.21	276,362	287,010	865,938	26.96	32,119
2019	1,235,575.17	266,884	277,166	958,409	27.22	35,210
2020	1,271,602.09	243,003	252,366	1,019,236	27.51	37,050
2021	1,211,635.53	201,253	209,007	1,002,629	27.61	36,314
2022	747,470.18	104,646	108,678	638,792	27.65	23,103
2023	680,688.48	76,918	79,881	600,807	27.46	21,879
2024	654,215.04	55,085	57,207	597,008	27.18	21,965
2025	719,126.59	38,833	40,329	678,798	26.28	25,829
2026	1,223,454.45	25,448	26,429	1,197,025	23.54	50,851
	16,858,013.47	5,420,508	5,629,346	11,228,667		461,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 2.74

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1924	2,431.47	2,431	2,431			
1925	432.42	432	432			
1941	1,596.81	1,552	1,597			
1948	7,944.86	7,380	7,945			
1949	11,682.49	10,779	11,682			
1952	277.74	251	278			
1953	621.90	558	617	5	4.64	1
1954	5,978.53	5,322	5,888	91	4.94	18
1955	20,199.36	17,847	19,745	454	5.24	87
1956	1,397.05	1,225	1,355	42	5.54	8
1957	10,612.50	9,233	10,215	398	5.85	68
1958	49,711.58	42,907	47,471	2,241	6.16	364
1959	24,357.60	20,855	23,073	1,285	6.47	199
1960	15,759.54	13,385	14,809	951	6.78	140
1961	14,808.69	12,472	13,799	1,010	7.10	142
1962	5,217.01	4,357	4,820	397	7.42	54
1963	6,480.25	5,364	5,935	545	7.75	70
1964	16,701.49	13,703	15,160	1,541	8.08	191
1965	13,199.64	10,733	11,875	1,325	8.41	158
1966	34,786.58	28,030	31,011	3,776	8.74	432
1967	63,402.09	50,609	55,992	7,410	9.08	816
1968	74,136.98	58,601	64,834	9,303	9.43	987
1969	55,423.95	43,379	47,993	7,431	9.78	760
1970	51,060.39	39,566	43,774	7,286	10.13	719
1971	38,538.23	29,555	32,699	5,839	10.49	557
1972	69,438.28	52,696	58,301	11,137	10.85	1,026
1973	93,362.53	70,105	77,562	15,801	11.21	1,410
1974	118,309.47	87,838	97,181	21,128	11.59	1,823
1975	194,313.33	142,669	157,844	36,469	11.96	3,049
1976	128,840.65	93,482	103,425	25,416	12.35	2,058
1977	149,401.04	107,137	118,532	30,869	12.73	2,425
1978	159,095.07	112,674	124,658	34,437	13.13	2,623
1979	154,061.73	107,740	119,199	34,863	13.53	2,577
1980	171,125.67	118,152	130,719	40,407	13.93	2,901
1981	101,773.29	69,341	76,716	25,057	14.34	1,747
1982	216,750.09	166,898	184,650	32,100	13.22	2,428
1983	164,062.03	124,884	138,167	25,895	13.57	1,908
1984	152,720.32	114,846	127,061	25,659	13.93	1,842
1985	202,618.65	150,444	166,446	36,173	14.31	2,528
1986	158,668.63	116,875	129,306	29,363	14.39	2,041
1987	220,640.54	160,207	177,247	43,394	14.81	2,930
1988	218,709.84	156,443	173,083	45,627	15.22	2,998

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1989	282,459.23	198,851	220,001	62,458	15.66	3,988
1990	315,374.28	219,500	242,846	72,528	15.83	4,582
1991	294,127.95	201,125	222,517	71,611	16.30	4,393
1992	360,174.49	241,785	267,502	92,672	16.77	5,526
1993	212,448.14	140,917	155,905	56,543	17.01	3,324
1994	263,272.32	171,969	190,260	73,012	17.25	4,233
1995	307,106.76	196,364	217,250	89,857	17.76	5,060
1996	338,958.49	212,968	235,620	103,338	18.04	5,728
1997	321,310.80	198,120	219,192	102,119	18.34	5,568
1998	379,042.45	227,956	252,202	126,840	18.89	6,715
1999	388,357.43	228,548	252,857	135,500	19.23	7,046
2000	413,490.80	237,757	263,045	150,446	19.59	7,680
2001	252,474.49	140,982	155,977	96,497	20.16	4,787
2002	335,496.60	182,477	201,886	133,611	20.55	6,502
2003	176,708.22	93,443	103,382	73,326	20.94	3,502
2004	271,125.43	139,087	153,881	117,244	21.36	5,489
2005	268,080.98	133,129	147,289	120,792	21.79	5,543
2006	112,021.76	53,737	59,453	52,569	22.24	2,364
2007	438,409.61	202,633	224,185	214,225	22.69	9,441
2008	501,259.33	222,559	246,231	255,028	23.17	11,007
2009	417,613.21	177,569	196,455	221,158	23.65	9,351
2010	111,435.59	45,232	50,043	61,393	24.15	2,542
2011	316,774.77	122,275	135,280	181,495	24.66	7,360
2012	415,425.39	151,796	167,941	247,484	25.18	9,829
2013	311,126.65	107,090	118,480	192,647	25.72	7,490
2014	190,213.03	61,344	67,869	122,344	26.26	4,659
2015	324,916.71	97,540	107,915	217,002	26.81	8,094
2016	236,580.90	65,344	72,294	164,287	27.52	5,970
2017	498,763.79	126,038	139,444	359,320	28.09	12,792
2018	568,428.80	129,943	143,764	424,665	28.68	14,807
2019	509,041.87	103,437	114,439	394,603	29.40	13,422
2020	563,489.91	100,358	111,032	452,458	30.00	15,082
2021	1,244,479.00	188,912	209,005	1,035,474	30.73	33,696
2022	1,662,257.45	207,948	230,066	1,432,191	31.47	45,510
2023	4,470,612.76	438,120	484,719	3,985,894	32.21	123,747
2024	1,776,314.23	124,697	137,960	1,638,354	33.09	49,512
2025	995,265.48	42,100	46,578	948,687	33.96	27,935
2026	2,402,598.98	34,117	37,745	2,364,854	34.83	67,897
	26,447,688.39	8,350,724	9,238,037	17,209,651		616,258

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.9 2.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
1961	1,022.32	973	1,022			
1962	771.80	729	772			
1963	528.49	495	528			
1964	1,071.17	996	1,071			
1965	560.46	517	560			
1966	1,999.23	1,829	1,999			
1967	2,097.79	1,903	2,098			
1968	514.67	463	515			
1970	1,299.54	1,150	1,300			
1971	4,740.13	4,158	4,731	9	4.79	2
1972	18,088.41	15,728	17,894	194	5.09	38
1973	34,139.75	29,421	33,472	668	5.39	124
1974	23,754.92	20,283	23,076	679	5.70	119
1975	68,805.70	58,203	66,217	2,589	6.01	431
1976	48,505.82	40,621	46,214	2,292	6.34	362
1977	19,102.42	15,835	18,015	1,087	6.67	163
1978	15,179.22	12,451	14,165	1,014	7.01	145
1979	75,306.91	61,095	69,508	5,799	7.36	788
1980	53,237.76	42,686	48,564	4,674	7.73	605
1981	46,636.41	36,938	42,024	4,612	8.11	569
1982	62,861.56	53,407	60,761	2,101	7.83	268
1983	59,884.24	50,243	57,161	2,723	8.30	328
1984	56,147.45	46,732	53,167	2,980	8.51	350
1985	100,991.02	82,904	94,320	6,671	9.00	741
1986	124,596.83	101,297	115,245	9,352	9.26	1,010
1987	106,231.26	85,059	96,771	9,460	9.77	968
1988	133,441.44	105,659	120,208	13,233	10.06	1,315
1989	161,818.25	125,976	143,323	18,495	10.60	1,745
1990	161,814.30	124,354	141,477	20,337	10.92	1,862
1991	212,394.93	160,231	182,294	30,101	11.48	2,622
1992	331,167.61	246,124	280,015	51,153	11.83	4,324
1993	224,843.69	164,945	187,657	37,187	12.16	3,058
1994	315,016.96	226,245	257,398	57,619	12.75	4,519
1995	398,154.90	280,938	319,622	78,533	13.14	5,977
1996	325,911.70	225,661	256,734	69,178	13.55	5,105
1997	378,421.02	255,661	290,865	87,556	14.17	6,179
1998	294,399.29	194,657	221,461	72,938	14.60	4,996
1999	265,211.69	171,380	194,979	70,233	15.06	4,664
2000	212,653.92	133,547	151,936	60,718	15.70	3,867
2001	228,768.53	140,006	159,284	69,485	16.17	4,297
2002	266,661.19	158,770	180,632	86,029	16.65	5,167
2003	446,259.83	256,956	292,338	153,922	17.31	8,892

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
2004	306,900.37	171,250	194,831	112,069	17.82	6,289
2005	277,396.78	149,683	170,294	107,103	18.34	5,840
2006	307,511.18	160,121	182,169	125,342	18.87	6,642
2007	223,046.98	111,791	127,184	95,863	19.41	4,939
2008	218,300.15	105,002	119,461	98,839	19.96	4,952
2009	224,562.90	103,344	117,574	106,989	20.52	5,214
2010	169,506.67	74,396	84,640	84,867	21.09	4,024
2011	97,889.83	40,820	46,441	51,449	21.67	2,374
2012	203,088.43	80,098	91,127	111,961	22.26	5,030
2013	274,886.66	102,038	116,088	158,799	22.87	6,944
2014	153,326.34	53,480	60,844	92,482	23.34	3,962
2015	192,655.89	62,478	71,081	121,575	23.96	5,074
2016	249,680.86	74,979	85,303	164,378	24.47	6,718
2017	313,875.43	86,473	98,380	215,495	24.98	8,627
2018	76,387.76	19,089	21,718	54,670	25.51	2,143
2019	1,017,839.86	228,200	259,623	758,217	25.95	29,218
2020	381,278.99	75,341	85,715	295,564	26.39	11,200
2021	468,281.96	79,608	90,570	377,712	26.86	14,062
2022	435,050.73	61,690	70,185	364,866	27.24	13,394
2023	651,332.67	73,601	83,736	567,597	27.46	20,670
2024	563,324.30	46,869	53,322	510,002	27.53	18,525
2025	272,485.16	14,169	16,120	256,365	27.32	9,384
2026	223,867.06	4,253	4,839	219,028	25.82	8,483
	12,587,491.49	5,715,999	6,502,638	6,084,853		279,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.8						2.22

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1947	68.58	62	69			
1954	118.17	102	118			
1955	332.48	284	332			
1956	128.71	109	129			
1958	216.87	182	217			
1959	639.72	532	638	2	8.96	
1960	1,284.47	1,059	1,270	14	9.29	2
1961	477.40	391	469	8	9.64	1
1962	4,658.88	3,781	4,534	125	9.99	13
1963	13,683.36	11,009	13,201	482	10.36	47
1964	20,410.16	16,278	19,519	891	10.73	83
1965	23,144.05	18,293	21,935	1,209	11.11	109
1966	27,654.51	21,654	25,965	1,690	11.50	147
1967	55,887.16	43,328	51,954	3,933	11.91	330
1968	86,348.34	66,277	79,471	6,877	12.32	558
1969	163,739.30	124,380	149,142	14,597	12.74	1,146
1970	234,409.66	176,161	211,231	23,179	13.17	1,760
1971	230,502.18	171,268	205,364	25,138	13.62	1,846
1972	199,569.42	146,552	175,728	23,841	14.08	1,693
1973	269,429.46	195,514	234,437	34,992	14.54	2,407
1974	152,160.40	109,038	130,745	21,415	15.02	1,426
1975	142,316.71	100,669	120,710	21,607	15.51	1,393
1976	155,148.59	108,281	129,838	25,311	16.01	1,581
1977	154,803.40	106,551	127,763	27,040	16.52	1,637
1978	168,340.40	114,185	136,917	31,423	17.05	1,843
1979	197,967.61	132,302	158,641	39,327	17.58	2,237
1980	147,312.34	96,920	116,215	31,097	18.13	1,715
1981	190,033.25	123,056	147,554	42,479	18.68	2,274
1982	159,184.00	114,819	137,677	21,507	17.10	1,258
1983	177,258.58	125,730	150,760	26,499	17.73	1,495
1984	203,138.98	142,482	170,847	32,292	17.99	1,795
1985	175,041.52	120,586	144,592	30,450	18.63	1,634
1986	211,768.00	143,198	171,706	40,062	19.27	2,079
1987	240,140.42	160,222	192,119	48,021	19.58	2,453
1988	249,582.94	163,252	195,752	53,831	20.23	2,661
1989	262,597.01	169,218	202,906	59,691	20.55	2,905
1990	276,358.24	174,327	209,032	67,326	21.22	3,173
1991	262,236.87	162,692	195,081	67,156	21.57	3,113
1992	252,851.90	153,279	183,794	69,058	22.25	3,104
1993	188,721.03	112,534	134,937	53,784	22.68	2,371
1994	163,221.03	95,484	114,493	48,728	23.06	2,113
1995	308,291.31	175,788	210,784	97,507	23.75	4,106

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1996	289,653.90	161,685	193,874	95,780	24.14	3,968
1997	337,445.33	183,165	219,630	117,815	24.85	4,741
1998	292,969.05	155,303	186,221	106,748	25.26	4,226
1999	326,748.26	168,014	201,462	125,286	25.98	4,822
2000	176,327.39	88,305	105,885	70,442	26.41	2,667
2001	196,962.82	95,428	114,426	82,537	27.13	3,042
2002	236,987.73	111,479	133,672	103,316	27.58	3,746
2003	221,486.16	100,976	121,078	100,408	28.05	3,580
2004	284,068.21	124,649	149,464	134,604	28.78	4,677
2005	419,549.09	177,721	213,102	206,447	29.26	7,056
2006	147,964.11	60,369	72,387	75,577	29.75	2,540
2007	593,536.79	232,666	278,986	314,551	30.25	10,398
2008	487,645.75	182,233	218,512	269,134	31.00	8,682
2009	340,302.76	121,488	145,674	194,629	31.52	6,175
2010	355,514.90	120,840	144,897	210,618	32.04	6,574
2011	241,364.54	77,816	93,308	148,057	32.58	4,544
2012	383,820.60	116,873	140,140	243,681	33.12	7,358
2013	476,946.25	136,502	163,677	313,269	33.67	9,304
2014	439,870.93	117,665	141,090	298,781	34.23	8,729
2015	419,043.16	104,593	125,416	293,627	34.58	8,491
2016	502,022.03	115,465	138,452	363,570	35.16	10,340
2017	413,754.08	87,261	104,633	309,121	35.55	8,695
2018	388,978.67	74,062	88,806	300,173	36.14	8,306
2019	636,071.38	108,259	129,812	506,259	36.56	13,847
2020	468,174.61	70,320	84,319	383,856	36.79	10,434
2021	604,881.36	77,848	93,346	511,535	37.24	13,736
2022	386,334.37	41,570	49,846	336,488	37.34	9,011
2023	1,003,900.11	85,733	102,801	901,099	37.48	24,042
2024	724,505.40	45,499	54,557	669,948	37.34	17,942
2025	515,142.92	20,194	24,215	490,928	36.81	13,337
2026	1,087,799.09	15,447	18,522	1,069,277	34.59	30,913
	19,170,949.16	7,281,257	8,730,796	10,440,153		334,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 1.74

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
1962	495.52	476	496			
1963	1,165.50	1,107	1,166			
1964	1,233.10	1,160	1,233			
1965	2,941.07	2,740	2,941			
1966	2,786.00	2,571	2,786			
1967	4,382.19	4,006	4,382			
1968	10,270.47	9,298	10,270			
1969	9,359.73	8,391	9,360			
1970	9,567.14	8,492	9,567			
1971	20,706.87	18,192	20,540	167	4.13	40
1972	113,323.24	98,491	111,201	2,122	4.45	477
1973	22,988.91	19,764	22,314	675	4.77	142
1974	14,236.78	12,101	13,663	574	5.10	113
1975	19,719.76	16,565	18,703	1,017	5.44	187
1976	32,030.10	26,585	30,016	2,014	5.78	348
1977	27,471.61	22,519	25,425	2,047	6.13	334
1978	48,148.42	38,958	43,985	4,163	6.49	641
1979	28,339.58	22,622	25,541	2,799	6.86	408
1980	34,705.09	27,325	30,851	3,854	7.23	533
1981	16,915.04	13,129	14,823	2,092	7.61	275
1982	36,318.23	31,016	35,018	1,300	7.56	172
1983	24,312.35	20,610	23,270	1,042	7.77	134
1984	23,462.65	19,629	22,162	1,301	8.25	158
1985	28,809.34	23,886	26,968	1,841	8.50	217
1986	49,295.03	40,476	45,699	3,596	8.77	410
1987	44,008.75	35,585	40,177	3,832	9.29	412
1988	52,698.30	42,127	47,563	5,135	9.60	535
1989	58,517.75	46,211	52,174	6,344	9.92	640
1990	79,835.17	62,224	70,254	9,581	10.26	934
1991	62,718.26	48,193	54,412	8,306	10.62	782
1992	115,543.91	87,455	98,741	16,803	11.00	1,528
1993	89,577.90	66,915	75,550	14,028	11.35	1,236
1994	96,742.45	71,057	80,227	16,515	11.75	1,406
1995	98,039.11	70,725	79,852	18,187	12.17	1,494
1996	76,364.41	54,035	61,008	15,356	12.60	1,219
1997	62,924.24	43,619	49,248	13,676	13.06	1,047
1998	154,081.78	104,961	118,506	35,576	13.34	2,667
1999	75,820.68	50,459	56,970	18,851	13.82	1,364
2000	199,203.04	129,860	146,618	52,585	14.15	3,716
2001	18,153.56	11,528	13,016	5,138	14.66	350
2002	5,808.66	3,600	4,065	1,744	15.03	116
2003	40,456.46	24,436	27,589	12,867	15.41	835

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
2004	106,125.68	62,084	70,095	36,031	15.96	2,258
2005	126.09	72	81	45	16.38	3
2006	17,792.71	9,811	11,077	6,716	16.68	403
2017	91,134.62	28,653	32,351	58,784	20.71	2,838
2018	362,866.71	104,578	118,073	244,794	21.00	11,657
2020	141,668.93	33,151	37,429	104,240	21.28	4,898
2022	32,980.50	5,772	6,517	26,464	21.21	1,248
2023	10,448.64	1,492	1,685	8,764	21.01	417
2024	38,652.24	4,194	4,735	33,917	20.54	1,651
2026	1,219,081.19	35,110	39,640	1,179,441	16.89	69,831
	3,934,355.46	1,728,016	1,950,033	1,984,322		120,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 3.05

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1924	1,585.73	1,531	1,586			
1925	141.37	136	141			
1926	1,400.97	1,344	1,401			
1927	2,427.50	2,320	2,428			
1928	396.36	377	396			
1929	1,940.22	1,841	1,940			
1930	1,146.22	1,084	1,146			
1931	440.01	414	440			
1932	757.87	711	758			
1933	710.50	664	710			
1934	976.24	909	976			
1935	832.76	773	833			
1936	1,500.80	1,387	1,498	3	5.68	1
1937	1,950.81	1,796	1,940	11	5.96	2
1938	1,550.57	1,422	1,536	15	6.24	2
1939	1,667.80	1,523	1,645	23	6.53	4
1940	1,616.62	1,469	1,587	30	6.83	4
1941	1,224.32	1,108	1,197	27	7.13	4
1942	535.80	483	522	14	7.44	2
1943	571.81	513	554	18	7.76	2
1944	683.43	610	659	24	8.10	3
1945	898.98	798	862	37	8.44	4
1946	1,946.34	1,718	1,856	90	8.80	10
1947	4,461.95	3,916	4,231	231	9.18	25
1948	6,510.48	5,680	6,137	373	9.57	39
1949	6,229.54	5,401	5,835	395	9.98	40
1950	5,949.11	5,123	5,535	414	10.41	40
1951	6,988.52	5,977	6,457	532	10.86	49
1952	6,173.62	5,241	5,662	512	11.33	45
1953	6,426.25	5,413	5,848	578	11.82	49
1954	5,658.05	4,727	5,107	551	12.34	45
1955	6,883.02	5,702	6,160	723	12.87	56
1956	6,925.41	5,685	6,142	783	13.43	58
1957	6,346.46	5,161	5,576	770	14.01	55
1958	10,269.24	8,269	8,934	1,335	14.61	91
1959	6,110.63	4,870	5,261	850	15.23	56
1960	5,096.22	4,019	4,342	754	15.86	48
1961	6,032.23	4,704	5,082	950	16.51	58
1962	4,717.88	3,638	3,930	788	17.17	46
1963	6,663.72	5,079	5,487	1,177	17.84	66
1964	5,793.43	4,363	4,714	1,079	18.52	58
1965	9,040.28	6,725	7,266	1,774	19.21	92

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1966	8,165.94	5,998	6,480	1,686	19.91	85
1967	10,956.05	7,944	8,583	2,373	20.62	115
1968	10,074.17	7,209	7,788	2,286	21.33	107
1969	12,553.74	8,861	9,573	2,981	22.06	135
1970	11,900.68	8,283	8,949	2,952	22.80	129
1971	13,510.51	9,268	10,013	3,498	23.55	149
1972	13,352.98	9,027	9,753	3,600	24.30	148
1973	17,905.75	11,920	12,878	5,028	25.07	201
1974	13,810.63	9,051	9,778	4,033	25.85	156
1975	11,522.20	7,431	8,028	3,494	26.63	131
1976	10,154.16	6,440	6,958	3,196	27.43	117
1977	17,955.75	11,195	12,095	5,861	28.24	208
1978	16,033.14	9,821	10,610	5,423	29.06	187
1979	28,692.48	17,261	18,648	10,044	29.88	336
1980	21,355.63	12,608	13,621	7,735	30.72	252
1981	45,485.53	26,339	28,456	17,030	31.57	539
1982	27,286.08	16,301	17,611	9,675	29.82	324
1983	18,848.03	11,005	11,890	6,958	30.82	226
1984	23,977.33	13,777	14,884	9,093	31.28	291
1985	32,466.31	18,214	19,678	12,788	32.28	396
1986	32,233.14	17,644	19,062	13,171	33.28	396
1987	34,873.37	18,751	20,258	14,615	33.74	433
1988	33,849.80	17,737	19,163	14,687	34.74	423
1989	34,380.65	17,544	18,954	15,427	35.74	432
1990	31,751.74	15,882	17,159	14,593	36.22	403
1991	29,694.34	14,443	15,604	14,090	37.22	379
1992	34,227.13	16,176	17,476	16,751	38.22	438
1993	27,594.92	12,757	13,782	13,813	38.96	355
1994	31,658.31	14,303	15,453	16,205	39.44	411
1995	35,524.05	15,552	16,802	18,722	40.45	463
1996	27,270.42	11,563	12,492	14,778	41.44	357
1997	35,347.65	14,493	15,658	19,690	42.45	464
1998	18,209.31	7,215	7,795	10,414	43.44	240
2000	32,326.10	11,993	12,957	19,369	44.93	431
2001	1,678.43	599	647	1,031	45.93	22
2002	57,992.92	19,892	21,491	36,502	46.93	778
2003	120,573.24	39,669	42,857	77,716	47.93	1,621
2004	123,361.11	38,859	41,982	81,379	48.93	1,663
2005	164,403.21	49,485	53,463	110,940	49.93	2,222
2006	21,255.29	6,143	6,637	14,618	50.43	290
2007	22,558.72	6,204	6,703	15,856	51.42	308
2008	43,904.03	11,450	12,370	31,534	52.43	601

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2009	30,650.08	7,564	8,172	22,478	53.42	421
2010	20,823.67	4,844	5,233	15,591	54.43	286
2011	12,948.73	2,831	3,059	9,890	55.42	178
2012	32,810.66	6,706	7,245	25,566	56.43	453
2013	43,330.15	8,250	8,913	34,417	57.42	599
2014	48,193.64	8,492	9,175	39,019	58.43	668
2015	116,277.65	18,860	20,376	95,902	59.42	1,614
2016	24,166.25	3,577	3,864	20,302	60.43	336
2017	26,993.77	3,617	3,908	23,086	61.42	376
2018	17,016.65	2,039	2,203	14,814	62.43	237
2019	27,035.28	2,879	3,110	23,925	62.92	380
2020	11,436.88	1,056	1,141	10,296	63.92	161
2021	15,856.33	1,238	1,337	14,519	64.92	224
2022	18,600.70	1,189	1,285	17,316	65.92	263
2023	28,488.94	1,416	1,530	26,959	66.92	403
2024	197,474.47	7,010	7,573	189,901	67.92	2,796
2025	30,909.77	658	711	30,199	68.92	438
2026	14,226.41	101	109	14,117	69.92	202
	2,227,094.07	813,258	878,300	1,348,794		28,451
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.4 1.28

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	280.36	272	280			
1996	13,757.25	13,259	13,757			
1997	70,119.47	67,020	70,119			
1998	28,521.86	27,067	28,522			
1999	186,795.81	175,681	186,796			
2000	79,287.63	73,960	79,288			
2001	137,873.62	127,271	137,874			
2002	52,669.40	48,003	52,664	5	2.38	2
2003	85,754.23	77,179	84,673	1,081	2.61	414
2004	199,255.57	176,640	193,792	5,464	2.88	1,897
2005	296,064.36	258,435	283,529	12,535	3.13	4,005
2006	184,617.81	157,811	173,135	11,483	3.48	3,300
2007	2,297,690.77	1,922,248	2,108,899	188,792	3.81	49,552
2008	301,555.78	246,009	269,897	31,659	4.18	7,574
2010	88,994.13	68,276	74,906	14,088	5.01	2,812
2011	231,480.17	171,156	187,775	43,705	5.46	8,005
2012	101,602.74	71,894	78,875	22,728	5.99	3,794
2013	64,307.89	43,234	47,432	16,876	6.58	2,565
2014	85,443.25	54,154	59,412	26,031	7.22	3,605
2015	44,174.73	26,160	28,700	15,475	7.92	1,954
2016	129,029.77	70,579	77,432	51,598	8.69	5,938
2018	4,662.78	2,105	2,309	2,354	10.33	228
2021	23,513.68	6,932	7,605	15,909	13.16	1,209
2022	239,630.35	57,799	63,411	176,219	14.16	12,445
2023	191,854.15	35,992	39,487	152,367	15.16	10,051
2024	941,115.46	126,109	138,355	802,760	16.16	49,676
2025	88,014.72	7,076	7,763	80,252	17.16	4,677
	6,168,067.74	4,112,321	4,496,687	1,671,381		173,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.6	2.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1977	759.25	623	259	500	5.37	93
1978	1,439.89	1,158	482	958	5.88	163
1979	1,096.81	864	359	738	6.38	116
1980	9,024.03	6,958	2,894	6,130	6.87	892
1981	12,982.75	9,789	4,071	8,912	7.38	1,208
1982	15,793.06	13,487	5,609	10,184	7.56	1,347
1983	14,103.02	11,894	4,947	9,156	8.03	1,140
1984	19,287.83	16,136	6,711	12,577	8.25	1,524
1985	16,724.88	13,798	5,739	10,986	8.75	1,256
1986	8,941.25	7,269	3,023	5,918	9.26	639
1987	14,999.53	12,069	5,020	9,980	9.53	1,047
1988	21,987.87	17,410	7,241	14,747	10.06	1,466
1989	30,678.54	23,997	9,980	20,699	10.37	1,996
1990	32,566.62	25,027	10,409	22,158	10.92	2,029
1991	22,968.33	17,408	7,240	15,728	11.26	1,397
1992	33,542.46	25,043	10,415	23,127	11.62	1,990
1993	10,914.82	8,044	3,346	7,569	11.95	633
1994	40,017.73	29,005	12,063	27,955	12.34	2,265
1995	56,823.34	40,453	16,825	39,998	12.75	3,137
1996	11,665.92	8,147	3,388	8,278	13.17	629
1997	29,909.44	20,560	8,551	21,358	13.42	1,592
1998	27,126.17	18,245	7,588	19,538	13.87	1,409
1999	14,949.42	9,867	4,104	10,845	14.17	765
2000	33,023.32	21,353	8,881	24,142	14.48	1,667
2001	41,610.02	26,314	10,944	30,666	14.82	2,069
2002	69,668.12	43,013	17,889	51,779	15.18	3,411
2003	27,946.19	16,879	7,020	20,926	15.41	1,358
2004	22,577.16	13,309	5,535	17,042	15.67	1,088
2005	11,639.09	6,681	2,779	8,860	15.96	555
2006	116,829.67	65,144	27,094	89,736	16.26	5,519
2007	68,193.78	36,968	15,375	52,819	16.47	3,207
2008	54,458.46	28,612	11,900	42,558	16.71	2,547
2009	30,557.26	15,508	6,450	24,107	16.98	1,420
2010	14,464.29	7,088	2,948	11,516	17.17	671
2011	78,433.08	36,958	15,371	63,062	17.39	3,626
2012	18,463.03	8,353	3,474	14,989	17.55	854
2013	45,910.39	19,898	8,276	37,634	17.65	2,132
2014	27,784.37	11,461	4,767	23,017	17.80	1,293
2015	118,202.47	46,359	19,281	98,921	17.82	5,551
2016	116,945.83	43,223	17,976	98,970	17.91	5,526
2017	79,264.67	27,489	11,433	67,832	17.90	3,789
2018	76,809.03	24,809	10,318	66,491	17.82	3,731

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
2019	35,960.67	10,680	4,442	31,519	17.75	1,776
2020	12,446.91	3,366	1,400	11,047	17.54	630
2021	7,207.51	1,740	724	6,484	17.28	375
2022	23,056.44	4,846	2,015	21,041	16.91	1,244
2023	161,333.74	28,459	11,836	149,498	16.34	9,149
2024	257,061.37	35,680	14,839	242,222	15.52	15,607
2025	203,838.25	19,487	8,104	195,734	14.20	13,784
2026	350,323.31	14,889	6,192	344,131	11.26	30,562
	2,552,311.39	955,817	397,527	2,154,784		151,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 5.95

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN LIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R1						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,230	4,230			
1979	5,985.23	5,985	5,985			
1980	4,861.55	4,862	4,862			
1981	2,917.37	2,877	2,917			
1982	1,561.73	1,541	1,562			
1983	2,231.26	2,181	2,231			
1984	2,149.66	2,089	2,150			
1985	2,342.27	2,261	2,342			
1986	990.28	949	990			
1987	1,925.20	1,829	1,925			
1988	2,301.67	2,166	2,302			
1989	1,493.31	1,391	1,493			
1990	4,328.13	4,001	4,328			
1991	2,572.95	2,349	2,573			
1992	4,859.73	4,394	4,860			
1993	2,315.34	2,079	2,315			
1994	8,619.58	7,647	8,620			
1995	9,663.67	8,462	9,664			
1996	37,963.03	32,770	37,963			
1997	53,663.03	45,592	53,424	239	5.22	46
1998	61,778.99	51,765	60,657	1,122	5.51	204
1999	61,882.53	51,053	59,823	2,060	5.83	353
2000	30,918.71	24,989	29,281	1,638	6.29	260
2008	14,410.22	9,571	11,215	3,195	9.35	342
2011	1,061.85	630	738	324	10.61	31
2012	1,778.87	1,009	1,182	597	11.07	54
2015	1,540.45	744	872	668	12.31	54
2016	1,189.77	538	631	559	12.70	44
2017	1,150.61	484	567	584	13.07	45
	353,276.85	301,028	342,292	10,985		1,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 0.41

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1917	119.53	112	94	26	1.68	15
1918	5.47	5	5			
1919	519.67	485	406	114	1.88	61
1920	160.09	149	125	35	2.01	17
1921	279.17	258	216	63	2.12	30
1923	697.30	639	535	162	2.36	69
1924	61.75	56	47	15	2.48	6
1925	293.98	267	223	71	2.60	27
1927	506.34	455	381	125	2.84	44
1928	308.95	276	231	78	2.96	26
1930	1,624.06	1,438	1,203	421	3.21	131
1931	55.79	49	41	15	3.34	4
1932	52.02	46	38	14	3.47	4
1933	121.95	106	89	33	3.59	9
1934	315.67	274	229	87	3.72	23
1935	445.98	385	322	124	3.85	32
1936	5,087.03	4,364	3,651	1,436	3.98	361
1937	558.11	476	398	160	4.12	39
1938	258.44	219	183	75	4.25	18
1939	149.88	126	105	45	4.38	10
1940	333.06	279	233	100	4.52	22
1941	80.62	67	56	25	4.66	5
1942	116.52	97	81	36	4.80	8
1945	23.03	19	16	7	5.22	1
1946	44.01	36	30	14	5.37	3
1947	96.06	77	64	32	5.51	6
1948	1,561.96	1,246	1,042	520	5.66	92
1949	1,131.73	897	750	382	5.81	66
1950	2,309.98	1,818	1,521	789	5.96	132
1951	1,515.30	1,185	991	524	6.11	86
1952	2,727.01	2,117	1,771	956	6.26	153
1953	3,748.40	2,889	2,417	1,331	6.42	207
1954	2,131.61	1,631	1,364	768	6.58	117
1955	2,956.72	2,246	1,879	1,078	6.73	160
1956	14,799.35	11,152	9,330	5,469	6.90	793
1957	2,253.76	1,685	1,410	844	7.06	120
1958	1,318.10	978	818	500	7.22	69
1959	9,514.50	7,003	5,859	3,656	7.39	495
1960	1,039.02	758	634	405	7.56	54
1961	2,710.60	1,962	1,641	1,070	7.73	138
1962	2,459.06	1,765	1,477	982	7.90	124
1963	6,825.37	4,858	4,064	2,761	8.07	342

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1964	5,526.63	3,898	3,261	2,266	8.25	275
1965	39,816.44	27,829	23,282	16,534	8.43	1,961
1966	45,009.09	31,169	26,076	18,933	8.61	2,199
1967	33,391.03	22,909	19,166	14,225	8.79	1,618
1968	18,178.29	12,348	10,330	7,848	8.98	874
1969	8,957.63	6,024	5,040	3,918	9.17	427
1970	8,874.01	5,908	4,943	3,931	9.36	420
1971	7,289.07	4,803	4,018	3,271	9.55	343
1972	2,936.56	1,914	1,601	1,336	9.75	137
1973	20,337.02	13,110	10,968	9,369	9.95	942
1974	9,175.50	5,849	4,893	4,282	10.15	422
1975	46,080.43	29,047	24,301	21,779	10.35	2,104
1976	15,693.92	9,775	8,178	7,516	10.56	712
1977	11,408.53	7,020	5,873	5,536	10.77	514
1978	18,314.11	11,132	9,313	9,001	10.98	820
1979	14,672.78	8,804	7,365	7,308	11.20	652
1980	14,790.33	8,758	7,327	7,463	11.42	654
1981	28,778.30	16,815	14,067	14,711	11.64	1,264
1982	57,846.67	46,844	39,190	18,657	10.39	1,796
1983	44,545.36	35,832	29,977	14,568	10.52	1,385
1984	28,737.09	22,947	19,198	9,539	10.66	895
1985	16,506.23	13,073	10,937	5,569	10.83	514
1986	7,184.64	5,639	4,718	2,467	11.03	224
1987	15,253.70	11,855	9,918	5,336	11.25	474
1988	40,892.30	31,438	26,301	14,591	11.50	1,269
1989	30,984.13	23,659	19,793	11,191	11.53	971
1990	28,952.14	21,830	18,263	10,689	11.83	904
1991	20,073.74	15,001	12,550	7,524	11.92	631
1992	19,714.78	14,585	12,202	7,513	12.05	623
1993	116,394.93	85,387	71,435	44,960	12.16	3,697
1994	35,506.46	25,735	21,530	13,976	12.34	1,133
1995	24,858.07	17,774	14,870	9,988	12.56	795
1996	9,863.90	6,980	5,839	4,025	12.60	319
1997	9,242.87	6,435	5,384	3,859	12.87	300
1998	5,472.69	3,759	3,145	2,328	13.00	179
1999	5,545.55	3,752	3,139	2,407	13.15	183
2000	27,901.12	18,560	15,527	12,374	13.34	928
2001	64,795.21	42,467	35,528	29,267	13.41	2,182
2002	23,264.48	14,933	12,493	10,771	13.67	788
2003	70,366.25	44,317	37,076	33,290	13.81	2,411
2004	62,505.95	38,679	32,359	30,147	13.86	2,175
2005	50,801.49	30,694	25,679	25,122	14.09	1,783

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
2006	20,523.69	12,117	10,137	10,387	14.22	730
2007	66.72	39	33	34	14.28	2
2008	3,834.10	2,149	1,798	2,036	14.50	140
2009	8,316.14	4,541	3,799	4,517	14.55	310
2010	20,987.86	11,115	9,299	11,689	14.65	798
2011	1,731.32	886	741	990	14.80	67
2012	20,283.62	10,000	8,366	11,918	14.91	799
2013	1,096.07	519	434	662	14.99	44
2014	4,371.46	1,984	1,660	2,711	15.05	180
2015	27,665.61	11,963	10,008	17,658	15.10	1,169
2016	13,195.37	5,404	4,521	8,674	15.14	573
2017	30,319.25	11,694	9,783	20,536	15.13	1,357
2018	353,363.97	127,070	106,306	247,058	15.14	16,318
2019	16,503.77	5,471	4,577	11,927	15.12	789
2020	193,971.98	58,502	48,943	145,029	15.05	9,636
2021	24,144.68	6,480	5,421	18,724	14.99	1,249
2022	32,993.57	7,674	6,420	26,574	14.84	1,791
2023	187,134.26	36,079	30,184	156,950	14.65	10,713
2024	301,625.80	44,791	37,472	264,154	14.34	18,421
2025	560,536.23	54,820	45,862	514,674	13.84	37,187
2026	449,509.67	16,947	14,178	435,332	12.76	34,117
	3,509,931.51	1,294,482	1,082,965	2,426,967		183,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.23

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1927	8,725.17	8,092	7,211	1,514	5.55	273
1930	1,252.18	1,160	1,034	219	5.56	39
1933	68.45	63	56	12	5.56	2
1938	4,887.38	4,507	4,016	871	5.57	156
1949	172.39	158	141	32	5.58	6
1950	16,218.74	14,832	13,217	3,002	5.58	538
1951	96.55	88	78	18	5.58	3
1964	187.94	169	151	37	5.60	7
1966	379.43	341	304	76	5.60	14
1967	5,099.39	4,581	4,082	1,017	5.60	182
1972	3,078.77	2,745	2,446	633	5.61	113
1974	902.98	802	715	188	5.61	34
1975	1,138.58	1,010	900	239	5.61	43
1978	2,250.81	1,985	1,769	482	5.61	86
1979	15,511.43	13,646	12,160	3,352	5.62	596
1980	162,309.33	142,483	126,965	35,344	5.62	6,289
1981	571.49	501	446	125	5.62	22
1982	2,376.59	2,114	1,884	493	5.50	90
1983	265.07	235	209	56	5.53	10
1984	9,161.90	8,090	7,209	1,953	5.60	349
1985	18,954.97	16,654	14,840	4,115	5.70	722
1986	1,320.61	1,159	1,033	288	5.62	51
1987	5,333.05	4,668	4,160	1,173	5.59	210
1989	6,411.13	5,564	4,958	1,453	5.67	256
1990	27,238.69	23,600	21,030	6,209	5.59	1,111
1991	50,073.78	43,244	38,534	11,539	5.57	2,072
1992	1,576.15	1,355	1,207	369	5.59	66
1993	10,345.20	8,872	7,906	2,439	5.56	439
1994	48,855.08	41,600	37,069	11,786	5.67	2,079
1995	25,288.72	21,430	19,096	6,193	5.67	1,092
1998	3,081.73	2,573	2,293	789	5.63	140
2005	21,131.01	16,765	14,939	6,192	5.60	1,106
2006	70,383.80	55,265	49,246	21,138	5.61	3,768
2011	21,999.58	16,130	14,373	7,626	5.64	1,352
2014	9,082.24	6,256	5,575	3,508	5.65	621
2015	300,039.99	201,147	179,240	120,800	5.65	21,381
2016	126,052.00	81,934	73,011	53,041	5.65	9,388
2018	49,691.14	29,820	26,572	23,119	5.66	4,085
2020	24,292.27	12,996	11,581	12,712	5.65	2,250
2021	182,533.68	89,953	80,156	102,377	5.66	18,088

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2022	1,395,699.10	618,016	550,708	844,991	5.66	149,292
2023	1,743,922.79	666,527	593,935	1,149,987	5.66	203,178
2024	93,742.75	28,732	25,603	68,140	5.66	12,039
2025	48,279.33	10,129	9,026	39,253	5.65	6,947
2026	711,802.45	58,083	51,757	660,045	5.62	117,446
	5,231,785.81	2,270,074	2,022,840	3,208,946		568,031

PLYMOUTH STOREROOM (BRICK STRUCTURE)  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1917	7,127.10	7,127	7,127			
1951	556.54	557	557			
1976	902.76	903	903			
1984	1,008.80	1,009	1,009			
2008	5,516.25	5,516	5,516			
	15,111.45	15,112	15,111			

IDETOWN  
INTERIM SURVIVOR CURVE.. IOWA 100-L0  
PROBABLE RETIREMENT YEAR.. 6-2046  
NET SALVAGE PERCENT.. 0

1979	930.87	631	561	370	18.16	20
1983	13,610.31	9,654	8,578	5,033	17.73	284
2022	903.02	181	161	742	17.92	41
	15,444.20	10,466	9,299	6,145		345

NANTICOKE SERVICE CENTER  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1971	4,029.19	4,029	4,029			
1975	21,022.88	21,023	21,023			

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NANTICOKE SERVICE CENTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	36,364.35	36,364	36,364			
1986	4,788.36	4,788	4,788			
1987	9,974.00	9,974	9,974			
	76,178.78	76,178	76,179			
EMPIRE YARD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	19,895	19,895			
	19,894.79	19,895	19,895			
SYSTEM CONTROL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 7-2056						
NET SALVAGE PERCENT.. 0						
2016	1,875,841.31	549,622	477,723	1,398,118	25.34	55,174
2020	9,318.72	1,908	1,658	7,660	25.24	303
2021	3,575.00	641	557	3,018	25.17	120
2022	12,471.61	1,903	1,654	10,818	25.00	433
	1,901,206.64	554,074	481,593	1,419,614		56,030
	7,259,621.67	2,945,799	2,624,917	4,634,705		624,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 8.60

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	13,833.00	13,487	11,818	2,015	0.50	2,015
2015	15,627.39	8,986	7,874	7,753	8.50	912
2016	17,280.62	9,072	7,949	9,332	9.50	982
2018	19,327.09	8,214	7,197	12,130	11.50	1,055
2022	6,662.51	1,499	1,313	5,350	15.50	345
2025	395,752.21	29,681	26,008	369,744	18.50	19,986
2026	201,825.09	5,046	4,421	197,404	19.50	10,123
	670,307.91	75,985	66,580	603,728		35,418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0						5.28

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2020	209,034.47	163,319	188,210	20,824	1.82	11,442
2021	28,473.01	20,751	23,914	4,559	2.05	2,224
2022	65,241.23	42,159	48,584	16,657	2.46	6,771
2024	73,010.21	28,766	33,150	39,860	3.85	10,353
	375,758.92	254,995	293,858	81,901		30,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						8.19

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
2020	709,058.60	431,817	416,379	292,680	4.17	70,187
2021	330,746.55	176,089	169,794	160,953	4.83	33,324
2022	492,572.09	219,884	212,023	280,549	5.58	50,278
2023	39,439.02	13,942	13,444	25,995	6.40	4,062
2024	247,701.53	63,362	61,097	186,605	7.27	25,668
2025	283,156.39	43,719	42,156	241,000	8.22	29,319
2026	805,790.12	41,498	40,014	765,776	9.21	83,146
	2,908,464.30	990,311	954,907	1,953,557		295,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6						10.18

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2020	136,684.28	66,989	60,316	76,368	6.76	11,297
2021	243,704.15	102,015	91,853	151,851	7.64	19,876
2022	178,803.98	61,473	55,349	123,455	8.59	14,372
2023	236,325.00	63,359	57,048	179,277	9.55	18,772
2024	380,605.93	72,886	65,625	314,981	10.55	29,856
2025	446,778.34	51,380	46,262	400,516	11.54	34,707
	1,622,901.68	418,102	376,453	1,246,449		128,880
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 7.94

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	75,903.01	74,005	74,207	1,696	0.50	1,696
2008	9,798.31	9,063	9,088	710	1.50	473
2009	52,062.46	45,555	45,679	6,383	2.50	2,553
2010	39,487.40	32,577	32,666	6,821	3.50	1,949
2011	76,427.62	59,231	59,392	17,036	4.50	3,786
2012	11,816.07	8,567	8,590	3,226	5.50	587
2013	69,050.65	46,609	46,736	22,315	6.50	3,433
2014	22,312.31	13,945	13,983	8,329	7.50	1,111
2015	64,165.13	36,895	36,996	27,169	8.50	3,196
2016	79,880.35	41,937	42,051	37,829	9.50	3,982
2017	64,019.56	30,409	30,492	33,528	10.50	3,193
2018	515,650.14	219,151	219,748	295,902	11.50	25,731
2019	162,882.48	61,081	61,247	101,635	12.50	8,131
2020	61,844.12	20,099	20,154	41,690	13.50	3,088
2021	93,757.93	25,783	25,853	67,905	14.50	4,683
2022	62,340.04	14,027	14,065	48,275	15.50	3,115
2023	280,720.63	49,126	49,260	231,461	16.50	14,028
2024	61,200.76	7,650	7,671	53,530	17.50	3,059
2025	69,965.26	5,247	5,261	64,704	18.50	3,498
2026	128,000.00	3,200	3,209	124,791	19.50	6,400
	2,001,284.23	804,157	806,348	1,194,936		97,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 4.88

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2020	59,262.02	21,725	23,548	35,714	11.23	3,180
2022	117,369.54	32,582	35,317	82,053	11.71	7,007
	176,631.56	54,307	58,865	117,767		10,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 5.77

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397.20 COMPUTER SOFTWARE - 5 YEAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	71,899.80	64,710	60,861	11,039	0.50	11,039
	71,899.80	64,710	60,861	11,039		11,039
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						15.35

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	66,633.01	56,638	56,334	10,299	1.50	6,866
2020	14,868.03	9,664	9,612	5,256	3.50	1,502
2021	85,450.47	46,998	46,746	38,704	4.50	8,601
2022	116,886.79	52,599	52,317	64,570	5.50	11,740
2023	27,305.95	9,557	9,505	17,801	6.50	2,739
2024	12,931.97	3,233	3,216	9,716	7.50	1,295
	324,076.22	178,689	177,730	146,346		32,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.5	10.10

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	5,712,699	6,016,098	23,971,825	31.87	752,175
2020	1,918,595.10	326,737	344,090	1,574,505	31.67	49,716
2021	647,293.08	96,447	101,569	545,724	31.40	17,380
2022	2,012,444.98	255,379	268,942	1,743,503	30.96	56,315
2023	104,904.91	10,795	11,368	93,537	30.51	3,066
2024	34,006.49	2,636	2,776	31,230	29.76	1,049
2025	56,251.31	2,813	2,962	53,289	28.53	1,868
2026	354,752.12	6,847	7,211	347,541	25.41	13,677
	35,116,171.47	6,414,353	6,755,017	28,361,154		895,246
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	1,146,310	1,207,190	10,537,788	32.34	325,844
2024	8,669,490.58	639,808	673,788	7,995,703	31.40	254,640
	20,414,468.56	1,786,118	1,880,978	18,533,491		580,484
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	248,250	261,435	1,120,805	20.56	54,514
	1,382,240.38	248,250	261,435	1,120,805		54,514
	56,912,880.41	8,448,721	8,897,430	48,015,450		1,530,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.69

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,525,373.71	1,322,015	1,255,487	2,269,887	12.50	181,591
2020	39,198.12	12,739	12,098	27,100	13.50	2,007
2021	10,994.97	3,024	2,872	8,123	14.50	560
2022	823,953.90	185,390	176,060	647,894	15.50	41,800
2024	1,250.26	156	148	1,102	17.50	63
2025	475,773.40	35,683	33,888	441,885	18.50	23,886
2026	50,000.00	1,250	1,187	48,813	19.50	2,503
	4,926,544.36	1,560,257	1,481,740	3,444,804		252,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 5.12

**INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	2,352,543.96	2,117,290	2,065,791	286,753	0.50	286,753
2023	4,553,142.98	3,187,200	3,109,677	1,443,466	1.50	962,311
2024	6,182,441.02	3,091,221	3,016,033	3,166,408	2.50	1,266,563
2025	4,789,195.97	1,436,759	1,401,812	3,387,384	3.50	967,824
	17,877,323.93	9,832,470	9,593,313	8,284,011		3,483,451
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4						19.49

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	5,175,385	4,583,616	6,112,200	8.00	764,025
	10,695,816.43	5,175,385	4,583,616	6,112,200		764,025
	13,499,682.50	7,979,251	7,387,482	6,112,200		764,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 5.66

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,045,175.15	1,942,916	1,944,017	101,158	0.50	101,158
2018	1,342,824.54	1,141,401	1,142,048	200,777	1.50	133,851
2019	5,856,940.93	4,392,706	4,395,196	1,461,745	2.50	584,698
2020	12,398,870.46	8,059,266	8,063,834	4,335,036	3.50	1,238,582
2021	7,484,201.44	4,116,311	4,118,644	3,365,557	4.50	747,902
2022	8,108,350.38	3,648,758	3,650,827	4,457,523	5.50	810,459
2023	4,635,166.80	1,622,308	1,623,228	3,011,939	6.50	463,375
2024	3,642,835.09	910,709	911,225	2,731,610	7.50	364,215
2025	4,367,835.83	655,175	655,546	3,712,290	8.50	436,740
2026	48,545,652.15	2,427,283	2,428,659	46,116,993	9.50	4,854,420
	98,427,852.77	28,916,833	28,933,224	69,494,629		9,735,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 9.89

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	1,993,990.05	1,395,793	1,373,263	620,727	4.50	137,939
2017	75,949,954.16	48,101,384	47,324,954	28,625,000	5.50	5,204,545
2018	171,214.09	97,022	95,456	75,758	6.50	11,655
2019	43,488,813.59	21,744,407	21,393,419	22,095,395	7.50	2,946,053
2021	7,013,315.14	2,571,572	2,530,063	4,483,252	9.50	471,921
2022	1,548,319.97	464,496	456,998	1,091,322	10.50	103,935
2023	2,728,425.32	636,623	626,347	2,102,078	11.50	182,789
2024	871,670.44	145,281	142,936	728,734	12.50	58,299
2025	267,380.05	26,738	26,307	241,073	13.50	17,857
	134,033,082.81	75,183,316	73,969,743	60,063,340		9,134,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 6.82

**EMPIRE YARD**

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	74,970	90,272	10,659	18.82	566
1961	86,871.16	64,268	77,385	9,486	18.89	502
1962	141,136.69	104,025	125,257	15,880	18.94	838
1963	9,480.45	6,959	8,379	1,101	19.00	58
1964	3,689.12	2,697	3,247	442	19.06	23
1965	479.00	349	420	59	19.11	3
1966	297.39	216	260	37	19.17	2
1967	860.37	621	748	113	19.22	6
1968	3,570.31	2,564	3,087	483	19.27	25
1969	661.27	473	570	92	19.32	5
1970	2,325.05	1,654	1,992	333	19.37	17
1971	74,835.43	52,979	63,792	11,043	19.41	569
1972	5,279.41	3,718	4,477	803	19.46	41
1973	5,863.34	4,107	4,945	918	19.51	47
1974	1,077.54	751	904	173	19.55	9
1975	20,112.15	13,934	16,778	3,334	19.59	170
1976	98,397.02	67,777	81,610	16,787	19.63	855
1977	262,518.62	179,725	216,407	46,111	19.67	2,344
1978	14,862.88	10,113	12,177	2,686	19.71	136
1979	31,316.64	21,169	25,490	5,827	19.75	295
1980	50,253.77	33,742	40,629	9,625	19.79	486
1981	48,963.34	32,653	39,318	9,646	19.82	487
1982	16,098.09	11,183	13,465	2,633	19.45	135
1983	15,919.21	10,948	13,183	2,737	19.64	139
1984	47,604.50	32,581	39,231	8,374	19.48	430
1985	68,749.88	46,509	56,002	12,748	19.73	646
1986	220,372.23	148,134	178,369	42,004	19.63	2,140
1987	95,726.84	63,869	76,905	18,822	19.58	961
1988	78,940.78	52,235	62,896	16,044	19.55	821
1989	133,833.58	87,246	105,053	28,780	19.89	1,447
1990	1,474.46	957	1,152	322	19.61	16
1991	12,756.63	8,185	9,856	2,901	19.69	147
1992	108,291.24	68,613	82,617	25,674	19.81	1,296
1993	238,990.24	149,393	179,884	59,106	19.94	2,964
1994	9,228.65	5,714	6,880	2,348	19.83	118
1995	133,112.29	81,531	98,172	34,941	19.77	1,767
1996	77,622.54	46,729	56,267	21,356	20.00	1,068
1997	4,624,824.64	2,746,221	3,306,732	1,318,093	20.01	65,872
1998	280,621.46	164,107	197,602	83,020	20.06	4,139
1999	84,872.92	49,031	59,038	25,835	19.92	1,297

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2000	89,743.66	50,885	61,271	28,473	20.05	1,420
2001	725,398.24	404,772	487,387	238,011	20.00	11,901
2002	42,268.05	23,163	27,891	14,377	20.00	719
2003	180,782.36	97,098	116,916	63,866	20.04	3,187
2004	146,160.24	76,749	92,414	53,747	20.12	2,671
2005	167,022.30	85,883	103,412	63,610	20.07	3,169
2006	140,015.92	70,316	84,668	55,348	20.07	2,758
2007	877,150.17	428,926	516,471	360,679	20.12	17,926
2008	79,300.50	38,001	45,757	33,543	20.11	1,668
2009	54,131.55	25,198	30,341	23,791	20.09	1,184
2010	196,247.48	88,390	106,431	89,817	20.13	4,462
2011	314,990.40	137,210	165,215	149,775	20.09	7,455
2012	49,422.81	20,708	24,935	24,488	20.10	1,218
2013	122,684.15	49,356	59,430	63,254	20.06	3,153
2014	163,988.66	62,939	75,785	88,204	20.07	4,395
2015	94,908.17	34,604	41,667	53,241	20.04	2,657
2016	608,702.23	209,028	251,691	357,011	20.08	17,779
2017	14,886.51	4,780	5,756	9,131	20.09	455
2025	4,028.00	289	348	3,680	19.38	190
	11,284,653.04	6,360,945	7,659,230	3,625,423		181,254

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

1960	27,374.98	25,060	27,375
1961	2,250.14	2,058	2,250
1962	11,395.40	10,408	11,395
1964	212.41	194	212
1965	479.69	437	480
1972	4,846.95	4,367	4,847
1973	59,338.04	53,371	59,338
1976	674.99	604	675
1977	9,114.69	8,139	9,115
1978	24,124.85	21,494	24,125
1979	540.75	481	541
1980	8,726.53	7,742	8,727
1981	52,430.77	46,414	52,431

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1982	22,292.87	19,827	22,293			
1984	11,417.15	10,129	11,417			
1986	31,130.64	27,442	31,131			
1987	11,362.33	9,990	11,362			
1988	15,773.37	13,816	15,773			
1989	8,654.63	7,543	8,655			
1990	94,337.02	82,073	94,337			
1992	6,049.58	5,221	6,050			
1993	1,598.34	1,376	1,598			
1994	38,859.45	33,209	38,859			
1995	4,586.75	3,913	4,587			
1996	1,532.27	1,298	1,532			
1997	1,129.92	952	1,130			
1998	3,483.10	2,922	3,483			
2001	6,551.41	5,393	6,551			
2002	8,685.69	7,098	8,686			
2003	26,975.97	21,888	26,976			
2004	262,708.52	211,007	262,709			
2005	28,203.02	22,475	28,164	39	5.42	7
2008	29,302.79	22,660	28,396	907	5.42	167
2010	189,349.18	142,466	178,527	10,823	5.43	1,993
2011	217,404.63	160,749	201,437	15,967	5.46	2,924
2014	19,697.18	13,713	17,184	2,513	5.45	461
2016	36,430.01	23,986	30,057	6,373	5.45	1,169
2020	4,772.90	2,596	3,253	1,520	5.45	279
	1,283,798.91	1,034,511	1,245,657	38,142		7,000
	12,568,451.95	7,395,456	8,904,887	3,663,565		188,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 1.50

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

UGI UTILITIES, INC. - ELECTRIC 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				
361.00		1,103.00		1,103.00-
362.00		9,451.00		9,451.00-
364.00	276,581.00	441,244.00		441,244.00-
365.00	133,125.00	138,921.00		138,921.00-
366.00	2,024.00	500.00		500.00-
367.00	25,277.00	17,354.00		17,354.00-
368.10	524,628.00	7,807.00		7,807.00-
368.20	95,304.00	33,600.00		33,600.00-
369.00	2,405.00	39,522.00		39,522.00-
370.10	28,484.00		68,289.00	68,289.00
370.20	3,088.00	3,331.00		3,331.00-
370.30	21,404.00	2,299.00		2,299.00-
371.00	42,122.00	32,911.00		32,911.00-
373.00	70,453.00	28,409.00		28,409.00-
390.10		174.00		174.00-
391.00	2,580.00			
391.10	6,904.00			
392.20		1,099.00		1,099.00-
394.00	1,033.00			
395.00	17,678.00			
397.00	182,759.00			
398.00		30,752.00		30,752.00-
	1,435,849.00	788,477.00	68,289.00	720,188.00-
2023 TRANSACTION YEAR				
362.00		116,707.11		116,707.11-
364.00	498,386.00	785,042.08		785,042.08-
365.00	324,709.00	203,094.18		203,094.18-
366.00	13,908.00	10,936.04		10,936.04-
367.00	163,283.00	36,643.95		36,643.95-
368.10	1,632.00	30,123.86		30,123.86-
368.20	294,418.00	85,453.83		85,453.83-
369.00	19,681.00	53,445.70		53,445.70-
370.10	32,395.00		55,871.42	55,871.42
370.20	2,190.00	3,694.06		3,694.06-
370.30	14,291.00			
371.00	231,562.00	44,716.84		44,716.84-
373.00	68,319.00	36,123.36		36,123.36-
390.10		16.18		16.18-
391.92	607,693.00			
397.00		20.40		20.40-
398.00		16,958.25		16,958.25-
	2,272,467.00	1,422,975.84	55,871.42	1,367,104.42-

UGI UTILITIES, INC. - ELECTRIC 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				
361.00		2.13		2.13-
362.00		105,800.31		105,800.31-
364.00	717,179.00	604,865.45	230.08	604,635.37-
365.00	849,993.00	326,478.36	77.02	326,401.34-
366.00	7,282.00	2,586.41		2,586.41-
367.00	69,579.00	23,165.05		23,165.05-
368.10	126,455.00	22,207.79		22,207.79-
368.20	216,444.00	44,443.41	10.25	44,433.16-
369.00	2,565.00	67,337.00		67,337.00-
370.10	40,366.00	48,598.44-		48,598.44
370.20	1,389.00	6,254.20		6,254.20-
370.30	34,941.00			
371.00	155,065.00	48,713.09		48,713.09-
373.00	70,018.00	31,886.76		31,886.76-
391.10	359,392.00			
394.00	111,508.00			
395.00	60,091.00			
397.00	145,479.00	201.50		201.50-
398.00		6,555.50		6,555.50-
	2,967,746.00	1,241,898.52	317.35	1,241,581.17-
2025 TRANSACTION YEAR				
362.00		20,306.00		20,306.00-
363.30		643.00		643.00-
364.00	559,214.00	514,223.00		514,223.00-
365.00	488,742.00	131,837.00		131,837.00-
366.00	17,179.00	1,932.00		1,932.00-
367.00	43,463.00	15,061.00		15,061.00-
368.10	213,999.00	27,021.00		27,021.00-
368.20	84,634.00	44,151.00		44,151.00-
369.00	733.00	62,952.00		62,952.00-
370.10	73,418.00	62,365.00-		62,365.00
370.20	608.00	6,756.00		6,756.00-
370.30	74,825.00			
371.00	168,304.00	102,359.00		102,359.00-
373.00	66,702.00	58,489.00		58,489.00-
393.00	3,217.00			
394.00	67,810.00			
395.00	8,105.79			
398.00	8,850.87	15,579.00		15,579.00-
	1,879,804.66	938,944.00		938,944.00-

UGI UTILITIES, INC. - ELECTRIC 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
2026 TRANSACTION YEAR				
364.00	836,004.00	1,099,104.00	85.00	1,099,019.00-
365.00	428,224.00	216,315.00	17.00	216,298.00-
367.00	91,207.00	34,189.00		34,189.00-
368.10	204,497.00	21,713.00		21,713.00-
368.20	72,921.00	21,965.00	1.00	21,964.00-
369.00	16,324.00	28,567.00		28,567.00-
370.10	174,965.00		17,497.00	17,497.00
370.20	1,354.00	932.00		932.00-
371.00	259,589.00	91,180.00		91,180.00-
373.00	108,130.00	58,781.00		58,781.00-
390.10	163,455.00			
394.00	26,828.00			
395.00	16,836.00			
397.20	20,009.00			
398.00	81,148.00			
	2,501,491.00	1,572,746.00	17,600.00	1,555,146.00-
TOTAL	11,057,357.66	5,965,041.36	142,077.77	5,822,963.59-