BOOK VIII

UGI UTILITIES, INC. – ELECTRIC DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

UGI ELECTRIC EXHIBIT D
(Fully Projected Future)

ALLOCATED COST OF SERVICE STUDY
AS OF SEPTEMBER 30, 2027

Witness: Cynthia S. Fang
Prepared by: Atrium Economics

UGI UTILITIES, INC. – ELECTRIC DIVISION
PA P.U.C. NO. 6, SUPPLEMENT NO. 92

DOCKET NO. R-2025-3059430

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Case No. R-2025-3059430

UGI UTILITIES, INC. – ELECTRIC DIVISION

EXHIBIT D

COST OF SERVICE ALLOCATION STUDY
FULLY PROJECTED FUTURE TEST YEAR
ENDED SEPTEMBER 30, 2027

Witness: Cynthia S. Fang

ATRIUM ECONOMICS
CENTERED ON ENERGY

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I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Allocated Cost of Service Study ("ACOSS" or "COSS") model and related schedules prepared for UGI Utilities, Inc. – Electric Division ("UGI Electric" or the "Company") based on the Fully Projected Future Test Year ended September 30, 2027 ("FPFTY").

The document is organized into three sections. The first section includes an overview of Atrium's COSS model used to develop the cost allocation study. The second section includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the COSS study.

1. Purpose of Cost Allocation

The purpose of a COSS is to determine the cost-of-service responsibilities of each customer class upon which the base rates may be established. The revenue requirement studies provide the overall level of costs of providing service, while the COSS is used to change the basic rate structures and/or the relative overall cost responsibility of each customer class. Based on the functionalization and classification of costs and allocation methodologies used in the COSS, the revenue requirement by customer class is determined and used in designing the Company's proposed base rates. In other words, the COSS measures each class's contribution to the Company's overall cost of service. Comparing the costs to serve any customer class with that class's rate revenues provides a measure of the return realized from that class and their associated revenue-to-cost ratio. This allows for a comparison across classes to ascertain the presence and extent of interclass subsidization (i.e., when one class pays more than its cost to serve, and another pays less than its cost to serve).

2. COSS Procedures

Cost of service studies utilize a three-step process: functionalization, classification, and allocation.

In the first step, the functionalization sets off with assigning Federal Energy Regulatory Commission ("FERC") plant accounts and associated investment balances to appropriate cost of service functions. UGI Electric's primary functional cost categories associated with electric distribution services include Primary Distribution, Secondary Distribution, and Customer Accounts and Services. The expenses related to particular property investments or groups of investments can often follow the same functionalization and are allocated based on the ratios of electric plant assigned to each function. These plant ratios can be used to functionalize most other cost items.

In the second step, classification, each functional cost category is further separated by cost causation. There are three basic cost-defining characteristics of electric services: demand, energy/commodity, and customer.

- Demand (Capacity) related costs are associated with the peak usage of the utility system. These costs are necessary to maintain the system at a level sufficient to satisfy the greatest demand that all the customers could place upon the system.
- Energy/Commodity-related costs are variable costs that vary with the quantity of electricity used. These costs reflect the number of units consumed or supplied during a period of time.
- Customer-related costs are associated with serving customers regardless of their usage or demand characteristics. They are allocated directly to the customers of a particular class of service.

The last step is to allocate these cost components among customer classes. An analysis of the utility's records may indicate specific costs that should be assigned directly to a particular customer class, including plant investments and associated expenses. All the remaining costs that cannot be directly attributable to a specific group of customers are allocated using allocation factors.

3. Atrium Economics Cost of Service Study Model Overview

The Cost of Service Study is submitted in support of the direct testimony of Cynthia S. Fang in Exhibit D. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

COSS Model Capabilities

The Atrium Economics' COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e. production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of working capital, income taxes, depreciation reserve, and depreciation expenses.

- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

Follows Traditional 3-Step Analysis Process

The Atrium COSS Model follows the standard three-step analysis process:1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each customer class; and calculates unit costs by function for customer, energy/commodity, and demand categories. Accounting costs are reported by the FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per kilowatt hour, per kilowatt of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary, the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

II. UGI ELECTRIC'S COST OF SERVICE PROCEDURES

1. Functionalization

The following functional cost categories were identified for purposes of UGI Electric's cost allocation:

- Purchased Power
- Distribution
- PA PUC Direct Customer

UGI Electric's assigned functional categories are presented on Schedule 1.

2. Classification

The following classification categories were identified for purposes of UGI Electric's cost allocation:

- Energy/Commodity
- Demand
- Customer

UGI Electric's assigned classification categories are presented on Schedule 1.

2.1. Functional Split & Minimum System Study

To properly classify all distribution costs as either customer-related, demand-related or a combination of these two factors, UGI Electric's distribution capital and operating costs are functionalized into their primary and secondary voltage level components using a primary secondary split study. Once functionalized, the plant is then classified into the demand and customer components based on a "minimum size system" study. These studies are based on historical electric distribution plant data and the results are applied to distribution plant for the fully projected future test year.

The cost allocation methodology utilized in the minimum system studies is based on the specific design and operating characteristics of the Company's distribution system. It provides a more accurate and consistent measure of class cost responsibility than other approaches for providing distribution service to its customers.

UGI Electric's Functional Split & Minimum System Study is presented as Schedule 2.

Functional & Classification Study Details

A functional and classification study was conducted for FERC accounts 364 - Poles, Towers, and Fixtures, 365 – Overhead Conductors and Devices, 367 – Underground Conductors, and 368 – Transformers.

- For account 364, UGI Electric provided Atrium with a count of poles within the following categories (1) Poles with only Primary Wire (2) Poles with just wire classified as Secondary. This does not include Streetlight or Service Wire (3) Poles with no Primary Wire, but may have Secondary, Streetlight or Service Wire, and (4) Poles with Primary Wire plus Secondary, Streetlight or Service Wire. Atrium also utilized cost details from UGI Electric's plant accounting records to develop unit costs for various size poles. The combination of the pole count and pole unit cost was used to functionalize the costs between the primary and secondary voltage-level components.

- For accounts 365 and 367, UGI Electric provided Atrium with details from UGI Electric's plant accounting records, including the quantity of conductor, installed year, and a description of the conductor type. The description of the conductor type was utilized to determine which assets supported the primary and secondary voltage-level components. The cost details were then adjusted for inflation using the Handy-Whitman Index and then the adjusted costs were used to calculate the portion of plant assets that support the primary and secondary voltage-level components.

- Account 366 – Underground Conduit was functionalized between the primary and secondary voltage-level components based on the functionalization of account 367 – Underground Conductors.

- Account 368 was fully functionalized as secondary.

Once the accounts reviewed were functionalized between the primary and secondary voltage-level components (as described above) a minimum system analysis was utilized to functionalize these components between demand-related and customer-related costs. The minimum size study recognizes that these facilities have a dual function which is to: (1) meet peak demands and (2) connect customers to the system. A minimum distribution system study estimates the portion of the utility's investment that supports each function by multiplying the total quantity of installed assets by a minimum size asset; resulting in the costs associated with the minimum size system. These resulting costs represent the portion of the system that are customer-related, with the residual amount representing the demand-related cost component.

The functional and classification study was completed on plant assets. The operating and maintenance costs associated with these assets were functionalized and classified in the same manner as the assets using an internal allocation factor within the class cost of service study itself.

3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External and Internal Allocation Factors are utilized to allocate costs among various customer classes. UGI Electric's assigned Allocation Factors are presented on Schedule 1.

3.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

ACOSS Class	Rate Schedule
Residential	R
General Service	GS-1 and GS-5
General Service-4	GS-4
Flood Control Power	FCP
Large Power	LP
Lighting	OL, SL, SOL, SSL, MHOL, MHSL, and LED-OL

3.2. External Allocation Factors

UGI Electric's External Allocation Factors are presented on Schedule 3. The External Allocation Factors are developed based on the special studies conducted using various detailed data.

Energy/Commodity and Revenue Allocation Factors

Costs classified as "Energy/Commodity" are allocated among customer classes based on the megawatt-hour (MWh) sales volumes for the test year.

Allocation Factor	Description
ENERGY	Factor developed to directly assign MWh sales to the specific class in the FPFTY, based on sales customers' volumes.
DISTREV	Factor developed to directly assign associated current distribution base rate revenues to the customer classes in the FPFTY.
PWRREV	Developed to allocate Purchased Power revenue across customer classes based on current Rider GDR revenues by customer classes in the FPFTY.

Allocation Factor	Description
DSICREV	Factor developed to allocate Distribution System Improvement Charge (DSIC) revenue to customer classes.
STASREV	Factor to allocate State Tax Adjustment Surcharge (STAS) revenue to customer classes. The STAS is applicable to the net monthly rates and minimum charges in UGI Electric's electric tariff.
USPREV	Factor developed to allocate Universal Service Program (USP) revenue to the Residential customer class. The USP was established to recover costs related to the Company's Universal Service and Conservation Programs, excluding internal administrative costs.
EECREV	Factor developed to allocated Energy Efficiency & Conservation (EEC) revenue to customer classes based on UGI Electric's Rider E revenue. Rider E recovers costs related to the Company's Phase III EEC Plan for 2019-2024.

Customer Allocation Factors

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

Allocation Factor	Description
CUST	Factor based on the average number of customers per customer class in the FPFTY.
PRI_CUST	Factor based on the average number of customers using the primary system per customer class in the FPFTY.
SEC_CUST	Average number of customers using the secondary system (excludes customers using primary system only) per customer class.
METERS	Factor based on the weighted customer unit cost of meters used to serve customers in different rate classes. The analysis relies upon the Company's records, which provide an inventory of each type and size of meter for a specific rate schedule. The average meter current replacement cost (including labor and overhead) was linked to the meter records dataset to develop the total current cost of the investment for each customer class. Then the

Allocation Factor	Description
	relative customer class unit cost was developed and multiplied by the forecasted customer count for each customer class.
SERV	The analysis relies upon the data contained in the Company's property records which provide an inventory of average footage and count of service wires by customer type. Additionally, current unit costs per foot by service wire type and design (underground or overhead) were provided by UGI Electric. The method employed to develop the service allocator was similar to that used for the meter allocator.
UNCOL	Uncollectible Accounts: This factor is based on the statistics related to the three-year average (2023-2025) of uncollectible accounts by rate class.
DEPCUST	Customer Deposits: Factor based on statistics of customer deposits by rate class from fiscal year 2025.
FORTDISC	Forfeited Deposits: This factor is based on the statistics related to the three-year average (2023-2025) of forfeited discounts by rate class.
LIGHT	Direct assignment for the Lighting customer class only.
CUSTPREMIS	This factor was developed to assign FERC Account 371. Installation on Customer Premises to applicable customer classes. 50% of this allocation was based on customer count, and 50% was based on the primary demand allocator PRI_DEM, described below.

Demand Allocation Factors

Demand-related costs are generally allocated based on peak capacity demand for each customer class.

Allocation Factor	Description
PRI_DEM	This factor analyzes each rate class's monthly contribution to the sum of the monthly maximum demands for all classes. The monthly demand is computed by taking a class's maximum non-coincident peak ("NCP") demand across all twelve months. This factor looks only at customers who utilize energy flowing through the primary distribution system.

Allocation Factor	Description
SEC_DEM	This factor employs the same method described above for the PRI_DEM allocator. However, it only looks at customers who utilize energy flowing through the secondary distribution system.

3.3. Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated costs. The Internal Allocation Factors are provided in Schedule 5 and described below.

Allocation Factor	Description
INT_D361-364	Account 361 - 364: The factor is based on the allocation of plant accounts 361 through 364 by customer class.
INT_D364	Account 364: The factor is based on the allocation of plant account 364 by customer class.
INT_D365	Account 365: The factor is based on the allocation of plant account 365 by customer class.
INT_D367	Account 367: The factor is based on the allocation of plant account 367 by customer class.
INT_D368	Account 368: The factor is based on the allocation of plant account 368 by customer class.
INT_DISTPLT	Distribution Plant Total: The factor is based on the allocated total Distribution plant balance by customer class.
INT_GENPLT	General Plant Total: The factor is based on the allocated total General plant balance by customer class.
INT_TOTPLT	Production Plant Total: The factor is based on the allocated total plant balance by customer class.
INT_RATEBASE	Total Rate Base: The factor is based on the derived rate base by customer class.
INT_DISTOPS	Distribution Operations Expense: The factor is based on the distribution operations expense accounts 581 - 587 by customer class.

Allocation Factor	Description
INT_DMAINT	Distribution Maintenance Expense: The factor is based on the distribution maintenance expense accounts 591 - 597 by customer class.
INT_DISTOM	Distribution Operations & Maintenance Expense: The factor is based on the total distribution operations and maintenance expense by customer class.
INT_LABOR	Operations and Maintenance Labor: The factor is based on the labor-related operations and maintenance expense by customer class.
INT_REV_REQ Pre-Tax	Pre-Tax Revenue Requirement: The factor is based on the pre-tax revenue requirement by customer class.

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2027
Schedule 1 - Account Balances and Allocation Methods
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	**RATE BASE**								
2	**Plant in Service**								
3	**Intangible Plant**								
4	Organization	301	14	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
5	Franchise & Consent	302	5	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
6	Miscellaneous Intangible Plant	303	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
7	Subtotal - Intangible Plant		19						
8	**Distribution Plant**								
9	Land & Land Rights	360	308	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
10	Structures & Improvements	361	1,052		DISTR	DEM	PRI_DEM		
11	Station Equipment	362	17,898		DISTR	DEM	PRI_DEM		
12	Storage Battery Equipment	363	4,791		DISTR	DEM	PRI_DEM		
13	Poles, Towers and Fixtures - PRI DEM	364	32,587		DISTR	DEM	PRI_DEM		
14	Poles, Towers and Fixtures - PRI CUS	364	24,096		DISTR	CUS			PRI_CUST
15	Poles, Towers and Fixtures - SEC DEM	364	11,469		DISTR	DEM	SEC_DEM		
16	Poles, Towers and Fixtures - SEC CUS	364	21,695		DISTR	CUS			SEC_CUST
17	Overhead Conductors and Devices - PRI DEM	365	18,815		DISTR	DEM	PRI_DEM		
18	Overhead Conductors and Devices - PRI CUS	365	40,721		DISTR	CUS			PRI_CUST
19	Overhead Conductors and Devices - SEC DEM	365	7,461		DISTR	DEM	SEC_DEM		
20	Overhead Conductors and Devices - SEC CUS	365	16,826		DISTR	CUS			SEC_CUST
21	Underground Conduit	366	11,760	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
22	Underground Conductors and Devices - PRI DEM	367	6,712		DISTR	DEM	PRI_DEM		
23	Underground Conductors and Devices - PRI CUS	367	8,646		DISTR	CUS			PRI_CUST
24	Underground Conductors and Devices - SEC DEM	367	510		DISTR	DEM	SEC_DEM		
25	Underground Conductors and Devices - SEC CUS	367	1,885		DISTR	CUS			SEC_CUST
26	Transformers and Transformer Installations - SEC DEM	368.1	13,234		DISTR	DEM	SEC_DEM		
27	Transformers and Transformer Installations - SEC CUS	368.2	27,286		DISTR	CUS			SEC_CUST
28	Services	369	19,662		DRCUS	CUS			SERV
29	Meters	370.1	4,595		DRCUS	CUS			METERS
30	Meter Installations	370.2	2,230		DRCUS	CUS			METERS
31	Electronic Meters	370.3	6,168		DRCUS	CUS			METERS
32	Installations on Customers' Premises	371.0	2,651		DISTR	CUS			CUSTPREMIS
33	Installations on Customers' Premises - EV Charging Stations	371.1	0		DISTR	CUS			CUST
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	353		DISTR	CUS			LIGHT
35	Street Lighting and Signal Systems	373	3,893		DISTR	CUS			LIGHT
36	Subtotal - Distribution Plant		307,306						
37	**General Plant**								
38	Land & Land Rights	389	805	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
39	Structures & Improvements	390	13,304	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
40	Office Furniture & Equipment	391	25,289	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
41	Transportation Equipment	392	5,099	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
42	Stores Equipment	393	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
43	Tools & Garage Equipment	394	1,725	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
44	Laboratory Equipment	395	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
45	Power Operated Equipment	396	148	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
46	Communication Equipment	397	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
47	Miscellaneous Equipment	398	272	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
48	Other Tangible Property	399	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
49	Subtotal - General Plant		46,643						
50	**Total Plant in Service**		353,968						

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2027
Schedule 1 - Account Balances and Allocation Methods
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
51	**Accumulated Depreciation & Amortization**								
52	**Intangible Plant**								
53	Organization	301.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
54	Franchise & Consent	302.0	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
55	Miscellaneous Intangible Plant	303.0	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
56	Subtotal - Intangible Plant		-						
57	**Distribution Plant**								
58	Land & Land Rights	360.0	0	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
59	Structures & Improvements	361.0	(153)	0	DISTR	DEM	PRI_DEM	0	
60	Station Equipment	362.0	(2,974)	0	DISTR	DEM	PRI_DEM	0	
61	Storage Battery Equipment	363.0	(2,181)	0	DISTR	DEM	PRI_DEM	0	
62	Poles, Towers and Fixtures	364.0	(14,654)	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
63	Overhead Conductors and Devices	365.0	(18,606)	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
64	REG AFUDC	365.7	159	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
65	Underground Conduit	366.0	(3,227)	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
66	Underground Conductors and Devices	367.0	(6,029)	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
67	Transformers	368.1	(9,752)	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
68	Transformer Installations	368.2	(6,727)	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
69	Services	369.0	(9,098)	0	DRCUS	CUS	0	0	SERV
70	Meters	370.1	(1,928)	0	DRCUS	CUS	0	0	METERS
71	Meter Installations	370.2	(911)	0	DRCUS	CUS	0	0	METERS
72	Electronic Meters	370.3	(4,671)	0	DRCUS	CUS	0	0	METERS
73	Installations on Customers' Premises	371.0	(246)	0	DISTR	CUS	0	0	CUSTPREMIS
74	Installations on Customers' Premises - EV Charging Stations	371.1	0	0	DISTR	CUS	0	0	CUST
75	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	(344)	0	DISTR	CUS	0	0	LIGHT
76	Street Lighting and Signal Systems	373.0	(1,133)	0	DISTR	CUS	0	0	LIGHT
77	Subtotal - Distribution Plant		(82,475)						
78	**General Plant**								
79	Land & Land Rights	389.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
80	Structures & Improvements	390.0	(4,556)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
81	Office Furniture & Equipment	391.0	(12,579)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
82	Transportation Equipment	392.0	(1,770)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
83	Stores Equipment	393.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
84	Tools & Garage Equipment	394.0	(696)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
85	Laboratory Equipment	395.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
86	Power Operated Equipment	396.0	(58)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
87	Communication Equipment	397.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
88	Miscellaneous Equipment	398.0	(188)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
89	Other Tangible Property	399.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
90	Subtotal - General Plant		(19,847)						
91	**Total Accumulated Depreciation & Amortization**		(102,323)						
92	**Other Rate Base Items**								
93	Working Capital	Sch. A-1	13,426	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
94	Accumulated Deferred Income Taxes	Sch. A-1	(27,953)	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
95	Customer Deposits	Sch. A-1	(1,725)		DRCUS	CUS			DEPCUST
96	Materials & Supplies	Sch. A-1	3,835	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
97	**Total Other Rate Base Items**		(12,417)						
98	**TOTAL RATE BASE**		239,228						

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2027
Schedule 1 - Account Balances and Allocation Methods
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
99	**OPERATION AND MAINTENANCE EXPENSE**								
100	**Generation Production, Transmission, and Distribution Expense**								
101	**Other Power Generation Expense**								
102	Purchased Power	555	63,549		PRPWR	ENG		PWRREV	
103	Transmission of Electricty by Others	565	10,488		PRPWR	ENG		PWRREV	
104	Subtotal - Other Power Generation Expense		74,037						
105	**Distribution Operation Expenses**								
106	Operation Supervision and Engineering	580.0	480	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
107	Load Dispatching	581.0	799	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
108	Line and Station Expenses	581.1	0	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
109	Station Expenses	582.0	138		DISTR	DEM	PRI_DEM		
110	Overhead Line Expenses	583.0	30	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
111	Underground Line Expenses	584.0	104	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
112	Operation of Energy Storage Equipment	584.1	0	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
113	Street Lighting and Signal System Expenses	585.0	69		DISTR	CUS			LIGHT
114	Meter Expenses	586.0	451		DISTR	CUS			METERS
115	Customer Installation Expenses	587.0	88		DISTR	CUS			SERV
116	Miscellaneous Distribution Expenses	588.0	669	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
117	Rents	589.0	0	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
118	Subtotal - Distribution Operation Expenses		2,828						
119	**Distribution Maintenance Expenses**								
120	Maintenance Supervision and Engineering	590	208	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT
121	Maintenance of Structures	591	0		DISTR	DEM	PRI_DEM		
122	Maintenance of Station Equipment	592.0	272		DISTR	DEM	PRI_DEM		
123	Maintenance of Pipe Lines	592.1	0	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
124	Maintenance of Structures and Equipment	592.2	0		DISTR	DEM	PRI_DEM		
125	Maintenance of Overhead Lines	593	8,924	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
126	Maintenance of Underground Lines	594.0	66	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
127	Maintenance of Lines	594.1	0	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
128	Maintenance of Line Transformers	595	93	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
129	Maintenance of Street Lighting and Signal Systems	596	90		DISTR	CUS			LIGHT
130	Maintenance of Meters	597	7		DISTR	CUS			METERS
131	Maintenance of Miscellaneous Distribution Plant	598	22	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT
132	Subtotal - Distribution Maintenance Expenses		9,683						
133	**Total Generation Production, Transmission, and Distribution Expense**		86,548						
134	**Customer Accounts, Service, and Sales Expense**								
135	**Customer Account**								
136	Supervision	901	143		DRCUS	CUS			CUST
137	Meter Reading Expenses	902	9		DRCUS	CUS			CUST
138	Customer Records and Collection Expenses	903.0	3,298		DRCUS	CUS			CUST
139	Customer Records and Collection Expenses (USP)	903.0	9,086		DRCUS	CUS			USPREV
140	Uncollectible Accounts	904	3,136		DRCUS	CUS			UNCOL
141	Miscellaneous Customer Accounts Expenses	905	130		DRCUS	CUS			CUST
142	Subtotal - Customer Account		15,802						
143	**Customer Service & Information Expenses**								
144	Customer Service and Informational Expenses	906	0		DRCUS	CUS			CUST
145	Supervision	907	12		DRCUS	CUS			CUST
146	Customer Assistance Expenses	908	128		DRCUS	CUS			CUST
147	Information and Instructional Advertising Expenses	909	51		DRCUS	CUS			CUST
148	Miscellaneous Customer Service & Informational Exps (EEC)	910	1,394		DRCUS	CUS			EECREV
149	Subtotal - Customer Service & Information Expenses		1,585						

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
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Schedule 1 - Account Balances and Allocation Methods
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
150	**Sales Expenses**								
151	Supervision	911	0		DRCUS	CUS			CUST
152	Demonstrating and Selling Expenses	912	15		DRCUS	CUS			CUST
153	Advertising Expenses	913	0		DRCUS	CUS			CUST
154	Miscellaneous Sales Expenses	916	18		DRCUS	CUS			CUST
155	Sales Expenses	917	0		DRCUS	CUS			CUST
156	Subtotal - Sales Expenses		33						
157	**Total Customer Accounts, Service, and Sales Expense**		17,420						
158	**Administrative and General Expenses**								
159	Administrative and General Salaries	920.0	3,372	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
160	Office Supplies and Expenses	921.0	1,891	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
161	Administrative Expenses Transferred - Credit	922.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
162	Outside Services Employed	923.0	1,901	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
163	Property Insurance	924.0	37	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
164	Injuries and Damages	925.0	1,017	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
165	Employee Pensions and Benefits	926.0	1,676	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
166	Franchise Requirements	927.0	0	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
167	Regulatory Commission Expenses	928.0	536	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
168	Duplicate Charges - Credit	929.0	(22)	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
169	General Advertising Expenses	930.1	8	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
170	Miscellaneous General Expenses	930.2	59	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
171	Rents	931.0	13	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
172	Transportation Expenses	933.0	0	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
173	Maintenance of General Plant	935.0	654	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT
174	**Total Administrative and General Expenses**		11,141						
175	**TOTAL OPERATION AND MAINTENANCE EXPENSE**		115,109						
176	**Adjustments, Depreciation and Amortization Expense**								
177	**Depreciation Expense**								
178	Organization	301	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
179	Franchise & Consent	302	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
180	Miscellaneous Intangible Plant	303	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
181	Subtotal - Depreciation Expense		-						
182	**Distribution Plant**								
183	Land & Land Rights	360	0	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
184	Structures & Improvements	361	24	0	DISTR	DEM	PRI_DEM	0	
185	Station Equipment	362	556	0	DISTR	DEM	PRI_DEM	0	
186	Storage Battery Equipment	363	361	0	DISTR	DEM	PRI_DEM	0	
187	Poles, Towers and Fixtures	364	1,942	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
188	Overhead Conductors and Devices	365	1,884	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
189	REG AFUDC	365.7	(17)	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
190	Underground Conduit	366	190	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
191	Underground Conductors and Devices	367	481	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
192	Transformers	368.1	648	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
193	Transformer Installations	368.2	279	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
194	Services	369	338	0	DRCUS	CUS	0	0	SERV
195	Meters	370.1	154	0	DRCUS	CUS	0	0	METERS
196	Meter Installations	370.2	28	0	DRCUS	CUS	0	0	METERS
197	Electronic Meters	370.3	160	0	DRCUS	CUS	0	0	METERS
198	Installations on Customers' Premises	371.0	164	0	DISTR	CUS	0	0	CUSTPREMIS
199	Installations on Customers' Premises - EV Charging Stations	371.1	0	0	DISTR	CUS	0	0	CUST
200	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	1	0	DISTR	CUS	0	0	LIGHT
201	Street Lighting and Signal Systems	373	206	0	DISTR	CUS	0	0	LIGHT
202	Subtotal - Distribution Plant		7,402						

UGI Utilities, Inc. - Electric Division
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Schedule 1 - Account Balances and Allocation Methods
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
203	**General Plant**								
204	Land & Land Rights	389	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
205	Structures & Improvements	390	826	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
206	Office Furniture & Equipment	391	2,151	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
207	Transportation Equipment	392	469	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
208	Stores Equipment	393	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
209	Tools & Garage Equipment	394	86	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
210	Laboratory Equipment	395	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
211	Power Operated Equipment	396	8	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
212	Communication Equipment	397	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
213	Miscellaneous Equipment	398	19	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
214	Other Tangible Property	399	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
215	Subtotal - General Plant		3,560						
216	**Amortization Expense**								
217	Amortization Expense & Depreciation Adjustments		986	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
218	Subtotal - Amortization Expense		986						
219	**Total Adjustments, Depreciation and Amortization Expense**		11,948						
220	**Taxes**								
221	**Taxes Other Than Income Taxes**								
222	PURTA & Property Taxes		108	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
223	Gross Receipts Tax		3,751	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-	INT_REV_REQ Pre-tax
224	GRT - Purchased Power		4,642		PRPWR	ENG		PWRREV	
225	Payroll related		571	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
226	Real estate		701	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
227	PA Local Use and Miscellaneous		68	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
228	Subtotal - Taxes Other Than Income Taxes		9,841						
229	**Income Taxes**								
230	State Income Tax expense		116	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
231	Federal Income Tax expense		180	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
232	Subtotal - Income Taxes		296						
233	**Total Taxes**		10,137						
234	**REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**								
235	**Test Year Expenses at Current Rates**		137,194						
236	**Return on Rate Base**		19,760	INT_RATEBASE					
237	**Gross Up Items**								
238	Federal Income Tax		3,074	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
239	State Income Tax		1,185	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
240	Gross Receipts Tax		1,084	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-	INT_REV_REQ Pre-tax
241	Uncollectible		375		DRCUS	CUS			UNCOL
242	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**		**162,672**						

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2027
Schedule 1 - Account Balances and Allocation Methods
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
243	**INTERNAL ALLOCATION FACTORS**								
244	INT_D361_364		113,588						
245	INT_D364		89,847						
246	INT_D365		83,823						
247	INT_D367		17,754						
248	INT_D368		40,520						
249	INT_DISTPLT		307,306						
250	INT_GENPLT		46,643						
251	INT_TOTPLT		353,949						
252	INT_RATEBASE		239,228						
253	INT_DISTOPS		1,679						
254	INT_DMAINT		9,452						
255	INT_DISTOM		12,511						
256	INT_LABOR		5,489						
257	INT_REV_REQ Pre-tax		148,265						
258	*last line for internals*								
				Revenue/Margin Allocation Factor					
259	**Operating Revenue**								
260	Total Customer and Distribution Revenue	440-447	51,793	DISTREV					
261	Purchased Power Revenue		78,676	PWRREV					
262	Purchased Power GRT Revenue		0	PWRREV					
263	USP Rider		9,086	USPREV					
264	EEC Rider		1,388	EECREV					
265	Forfeited Discounts	450	627	FORTDISC					
266	Miscellaneous Service Revenues	451	37	UNCOL					
267	Rent from Electric Properties	454	641	INT_D364					
268	Interest on Undercollection - Refunded	456	0	UNCOL					
269	STAS Revenue		29	STASREV					
270	DSIC Revenue		3,113	DSICREV					
271	Rounding of Rev Req and POR		(1)	DISTREV					
272	**Total Operating Revenue**		145,388						
273	**NET INCOME AT CURRENT RATES**		8,194						
	REVENUE DEFICIENCY (EXCESS)		17,283						

UGI Utilities, Inc. - Electric Division
Subfunctionalization/Classification of Distribution Plant
Fully Projected Future Test Year September 30, 2027
Schedule 2 - Functional Split & Minimum System Study

		FUNCTIONALIZATION		PRIMARY SPLIT		SECONDARY SPLIT	
DIST. ACCT. NO.	DESCRIPTION	PRIMARY % OF ACCOUNT TOTAL	SECONDARY % OF ACCOUNT TOTAL	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF
364	POLES, TOWERS AND FIXTURES	63.09%	36.91%	42.51%	57.49%	65.42%	34.58%
365	OVERHEAD CONDUCTORS AND DEVICES	71.03%	28.97%	68.40%	31.60%	69.28%	30.72%
367	UNDERGROUND CONDUCTORS	86.51%	13.49%	56.30%	43.70%	78.70%	21.30%
368	TRANSFORMERS	0.00%	100.00%	NA	NA	67.34%	32.66%

UGI Electric
Minimum Size System Study

Primary

			Minimum Size			Expand to Total Account				
Account	Minimum Size (Asset Description)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost	Total Units	Total Customer Component	Account Total	% Customer	% Demand
364	30 Foot Wood Pole	Pole			$ 1,067.29	25,993	$ 27,741,888	$ 65,260,126	42.51%	57.49%
365	365100 O/H COND. & DEV - 2 ACSR 15KV BARE WIRE	Feet	$ 7,823,491	1,574,143	$ 4.97	17,535,977	$ 87,153,806	$ 127,423,197	68.40%	31.60%
367	367100 URD COND & DEV: #2 CBL 15KV (C/C)	Feet	$ 1,789,237	161,374	$ 11.09	1,603,384	$ 17,777,543	$ 31,579,001	56.30%	43.70%

Secondary

			Minimum Size			Expand to Total Account				
Account	Minimum Size (Asset Description)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost	Total Units	Total Customer Component	Account Total	% Customer	% Demand
364	30 Foot Wood Pole	Pole			$ 1,067.29	23,403	$ 24,977,997	$ 38,182,959	65.42%	34.58%
365	365100 O/H COND. & DEV - 2 ALUM TRIPLEX WIRE	Feet	$ 2,696,761	207,618	$ 12.99	2,772,546	$ 36,012,749	$ 51,982,086	69.28%	30.72%
367	367100 URD COND & DEV: COND SEC #350 MCM AA	Feet	$ 2,438,231	195,748	$ 12.46	311,145	$ 3,875,612	$ 4,924,814	78.70%	21.30%
368 - OH					$ 3,173.64	24,090	$ 76,453,043	$ 120,485,320	63.45%	36.55%
368 - PAD					$ 8,355.20	2,358	$ 19,701,573	$ 22,305,480	88.33%	11.67%
368							$ 96,154,616	$ 142,790,800	67.34%	32.66%

Minimum Size (Asset Description)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost	Non-Load Adjustment Factor	Min Sys Avg. Unit Cost
7.5-15 KVA	OH	$ 9,249,585	3,692			$ -
10 KVA	OH	9,237,400	2,365			$ -
15 KVA	OH	13,284,705	3,725			$ -
Average		$ 31,771,690	9,782	$ 3,247.97	97.71%	$ 3,173.64
25 KVA	UG	$ 2,256,317	265	$ 8,514.40	98.13%	$ 8,355.20

UGI Utilities, Inc. – Electric Division
Class Allocation Factors
Fully Projected Future Test Year September 30, 2027
Schedule 3 - External Allocation Factors

Line No.	Name	Description	Total	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
	DEMAND ALLOCATORS								
1	NCPs @ Primary								
2		NCPs @ Primary	252,451	154,135	8,647	36,027	272	51,973	1,396
3		Adjustment Factor		100%	100%	100%	100%	100%	100%
4	PRI_DEM	Primary Demand Allocator	252,451	154,135	8,647	36,027	272	51,973	1,396
5			100%	61.06%	3.43%	14.27%	0.11%	20.59%	0.55%
6	NCPs @ Secondary								
7		NCPs @ Secondary	236,288	150,999	8,471	34,389	-	41,061	1,368
8		Adjustment Factor		100%	100%	100%	100%	100%	100%
9	SEC_DEM	Secondary Demand Allocator	236,288	150,999	8,471	34,389	-	41,061	1,368
10			100%	63.90%	3.59%	14.55%	0.00%	17.38%	0.58%
11	**CUSTOMER ALLOCATORS**								
12	Customer Count								
13	CUST	2025 Forecasted Customer Count	63,288	55,332	5,383	2,302	7	206	58
14			100%	87.43%	8.51%	3.64%	0.01%	0.33%	0.09%
15	Number of Customers Using Primary System								
16	PRI_CUST	2025 Forecasted Customer Count	63,288	55,332	5,383	2,302	7	206	58
17			100%	87.43%	8.51%	3.64%	0.01%	0.33%	0.09%
18	Number of Customers Using Secondary System								
19	SEC_CUST	2025 Forecasted Customer Count	63,229	55,331	5,378	2,290	-	172	58
20			100%	87.51%	8.51%	3.62%	0.00%	0.27%	0.09%
21	Allocation of Meter Investments								
22		Average Cost per Meter		$ 241	$ 251	$ 330	$ 355	$ 355	$ -
23		Relative Weighting Factor		1.00	1.04	1.37	1.48	1.48	-
24		2025 Forecasted Customer Count		55,332	5,383	2,302	7	206	58
25		Weighted Meter Count	64,405	55,332	5,603	3,156	10	304	-
26	METERS		100%	85.91%	8.70%	4.90%	0.02%	0.47%	0.00%
27	Allocation of Services								
28		Service Cost per Service	$ 509	$ 137.49	$ 117.86	$ 120.54	$ -	$ 133.36	$ -
29		Relative Weighting Factor		1.00	0.86	0.88	-	0.97	-
30	SERV	Weighted Customers	62,165	55,332	4,615	2,018	-	200	-
31			100%	89.01%	7.42%	3.25%	0.00%	0.32%	0.00%
32	Uncollectible								
33	UNCOL	Uncollectibles	$ 3,072,226	$ 2,916,311	$ 48,878	$ 65,586	$ -	$ 31,452	$ 9,999
34			100%	94.93%	1.59%	2.13%	0.00%	1.02%	0.33%
35	Customer Deposits								
36	DEPCUST	Customer Deposits	$ 1,329,360	$ 935,906	$ 84,975	$ 254,777	$ -	$ 50,386	$ 3,317
37			100%	70.40%	6.39%	19.17%	0.00%	3.79%	0.25%

UGI Utilities, Inc. – Electric Division
Class Allocation Factors
Fully Projected Future Test Year September 30, 2027
Schedule 3 - External Allocation Factors

Line No.	Name	Description	Total	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
38	Forfeited Discounts								
39	FORTDISC	Forfeited Discounts	$ 585,270	$ 408,684	$ 48,645	$ 86,143	$ -	$ 38,486	$ 3,312
40			100%	69.83%	8.31%	14.72%	0.00%	6.58%	0.57%
41	Direct Assignment of Lighting								
42	LIGHT		1	-	-	-	-	-	1
43			100%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
44	Account 371 - Installation on Customer Premises								
45	CUSTPREMIS	Non-residential - 50% customer count and 50% demand	26%	-	5.97%	8.95%	0.06%	10.46%	0.32%
46		Installation on Customer Premises	100%	0.00%	23.16%	34.76%	0.23%	40.59%	1.25%
47	**ENERGY ALLOCATORS**								
48	MWh Sales								
49	ENERGY	MWh Sales	976,933	546,871	26,163	121,100	644	275,509	6,645
50			100%	55.98%	2.68%	12.40%	0.07%	28.20%	0.68%
51	**REVENUE ALLOCATORS**								
52	Distribution Revenue								
53	DISTREV	Total Revenue	51,793,489	36,067,310	2,653,635	5,545,981	18,110	6,169,751	1,338,702
54			100%	69.64%	5.12%	10.71%	0.03%	11.91%	2.58%
55	Total Purchased Power Revenue (GSR Revenue)								
56	PWRREV	Total Purchased Power Revenue	78,675,790	60,680,551	2,407,215	7,850,250	-	7,336,593	401,181
57			100%	77.13%	3.06%	9.98%	0.00%	9.33%	0.51%
58	Total DSIC Revenue								
59	DSICREV		3,113,338	2,307,136	135,704	291,407	982	310,416	67,692
60		Total DSIC Revenue	100%	74.10%	4.36%	9.36%	0.03%	9.97%	2.17%
61	Total STAS Revenue								
62	STASREV		28,811	21,826	1,051	2,794	4	2,771	365
63		Total STAS Revenue	100%	75.76%	3.65%	9.70%	0.01%	9.62%	1.27%
64	Total USP Revenue								
65	USPREV		9,085,577	9,085,577	-	-	-	-	-
66		Total USP Revenue	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
67	Total EEC Revenue								
68	EECREV	Total EEC Revenue	1,387,689	989,837	60,455	282,162	1,520	38,571	15,144
69			100%	71.33%	4.36%	20.33%	0.11%	2.78%	1.09%

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Schedule 4 - Internal Allocation Factors

Line	Allocator Code	Total	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
1	**ALLOCATION FACTOR BASIS ($ in thousands)**							
2	INT_D361_364	$ 113,588	$ 81,772	$ 6,235	$ 11,370	$ 63	$ 13,727	$ 420
3	INT_D364	$ 89,847	$ 67,278	$ 5,422	$ 7,982	$ 38	$ 8,839	$ 289
4	INT_D365	$ 83,823	$ 66,582	$ 5,807	$ 5,862	$ 25	$ 5,348	$ 200
5	INT_D367	$ 17,754	$ 13,633	$ 1,144	$ 1,415	$ 8	$ 1,504	$ 50
6	INT_D368	$ 40,520	$ 32,335	$ 2,795	$ 2,914	$ -	$ 2,374	$ 102
7	INT_DISTPLT	$ 307,306	$ 232,239	$ 19,960	$ 24,725	$ 110	$ 25,187	$ 5,085
8	INT_GENPLT	$ 46,643	$ 39,205	$ 2,490	$ 2,328	$ 10	$ 1,930	$ 679
9	INT_TOTPLT	$ 353,949	$ 271,444	$ 22,449	$ 27,053	$ 121	$ 27,117	$ 5,764
10	INT_RATEBASE	$ 239,228	$ 181,970	$ 15,101	$ 18,793	$ 89	$ 19,652	$ 3,623
11	INT_DISTOPS	$ 1,679	$ 1,258	$ 111	$ 119	$ 1	$ 107	$ 83
12	INT_DMAINT	$ 9,452	$ 7,386	$ 639	$ 675	$ 3	$ 637	$ 113
13	INT_DISTOM	$ 12,511	$ 9,684	$ 842	$ 893	$ 4	$ 832	$ 256
14	INT_LABOR	$ 5,489	$ 4,614	$ 293	$ 274	$ 1	$ 227	$ 80
15	INT_REV_REQ Pre-tax	$ 148,265	$ 117,792	$ 6,208	$ 11,880	$ 21	$ 10,917	$ 1,447
16	**ALLOCATION FACTOR (%)**							
17	INT_D361_364	100.0%	72.0%	5.5%	10.0%	0.1%	12.1%	0.4%
18	INT_D364	100.0%	74.9%	6.0%	8.9%	0.0%	9.8%	0.3%
19	INT_D365	100.0%	79.4%	6.9%	7.0%	0.0%	6.4%	0.2%
20	INT_D367	100.0%	76.8%	6.4%	8.0%	0.0%	8.5%	0.3%
21	INT_D368	100.0%	79.8%	6.9%	7.2%	0.0%	5.9%	0.3%
22	INT_DISTPLT	100.0%	75.6%	6.5%	8.0%	0.0%	8.2%	1.7%
23	INT_GENPLT	100.0%	84.1%	5.3%	5.0%	0.0%	4.1%	1.5%
24	INT_TOTPLT	100.0%	76.7%	6.3%	7.6%	0.0%	7.7%	1.6%
25	INT_RATEBASE	100.0%	76.1%	6.3%	7.9%	0.0%	8.2%	1.5%
26	INT_DISTOPS	100.0%	74.9%	6.6%	7.1%	0.0%	6.4%	5.0%
27	INT_DMAINT	100.0%	78.1%	6.8%	7.1%	0.0%	6.7%	1.2%
28	INT_DISTOM	100.0%	77.4%	6.7%	7.1%	0.0%	6.7%	2.0%
29	INT_LABOR	100.0%	84.1%	5.3%	5.0%	0.0%	4.1%	1.5%
30	INT_REV_REQ Pre-tax	100.0%	79.4%	4.2%	8.0%	0.0%	7.4%	1.0%

UGI Utilities, Inc. - Electric Division
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Schedule 5 - Comparison of Cost of Service with Revenues under Present and Proposed Rates
($ in thousands)

		Pro Forma Revenues							
		Pro Forma Cost of Service		Under Present Rates		Under Proposed Rates		Revenue Increase	
Line	Service Classification	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	Residential	$ 128,324	79.5%	$ 109,152	75.8%	$ 124,535	77.2%	$ 15,383	14.1%
2	General Service	6,786	4.2%	5,258	3.6%	6,440	4.0%	1,181	22.5%
3	General Service-4	12,814	7.9%	13,973	9.7%	14,286	8.9%	314	2.2%
4	Flood Control Power	23	0.0%	21	0.0%	23	0.0%	2	11.9%
5	Large Power	11,830	7.3%	13,858	9.6%	14,189	8.8%	331	2.4%
6	Lighting	1,591	1.0%	1,823	1.3%	1,894	1.2%	71	3.9%
7	**Total System**	**$ 161,368**	100%	**$ 144,085**	100%	**$ 161,368**	100%	**$ 17,283**	12.0%
8	Other Revenues	$ 1,304		$ 1,304		$ 1,304		-	0.0%
9	Total	**162,672**		**145,388**		**162,672**		**17,283**	11.9%

		Pro Forma Revenues w/o Purchase Power							
		Pro Forma Cost of Service		Under Present Rates		Under Proposed Rates		Revenue Increase	
10	Service Classification	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
11	Residential	$ 67,643	81.8%	$ 48,472	74.1%	$ 63,855	77.2%	$ 15,383	31.7%
12	General Service	4,379	5.3%	2,851	4.4%	4,032	4.9%	1,181	41.4%
13	General Service-4	4,963	6.0%	6,122	9.4%	6,436	7.8%	314	5.1%
14	Flood Control Power	23	0.0%	21	0.0%	23	0.0%	2	11.9%
15	Large Power	4,494	5.4%	6,522	10.0%	6,853	8.3%	331	5.1%
16	Lighting	1,190	1.4%	1,422	2.2%	1,493	1.8%	71	5.0%
17	**Total System**	**$ 82,692**	100.0%	**$ 65,409**	100.0%	**$ 82,692**	100.0%	**$ 17,283**	26.4%
18	Other Revenues	$ 1,304		$ 1,304		$ 1,304		-	0.0%
19	Total	**83,996**		**66,713**		**83,996**		**17,283**	25.9%

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
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Schedule 6 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates
($ in thousands)

Line No.	Revenue Requirement Summary	Total System	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
1	**Rate Base**							
2	Plant in Service	$ 353,968	$ 271,460	$ 22,450	$ 27,054	$ 121	$ 27,118	$ 5,764
3	Accumulated Reserve	(102,323)	(80,358)	(6,522)	(7,012)	(28)	(6,447)	(1,956)
4	Other Rate Base Items	(12,417)	(9,132)	(827)	(1,250)	(4)	(1,020)	(185)
5	**Total Rate Base**	**$ 239,228**	**$ 181,970**	**$ 15,101**	**$ 18,793**	**$ 89**	**$ 19,652**	**$ 3,623**
6	**Revenue at Current Rates**							
7	Total Distribution Margin	$ 51,793	$ 36,067	$ 2,654	$ 5,546	$ 18	$ 6,170	$ 1,339
8	STAS Revenue	29	22	1	3	0	3	0
9	DSIC Revenue	3,113	2,307	136	291	1	310	68
10	USP Rider	9,086	9,086	-	-	-	-	-
11	EEC Rider	1,388	990	60	282	2	39	15
12	**Total Base and Rider Revenue**	**$ 65,409**	**$ 48,472**	**$ 2,851**	**$ 6,122**	**$ 21**	**$ 6,522**	**$ 1,422**
13	Forfeited Discounts	$ 627	$ 438	$ 52	$ 92	$ -	$ 41	$ 4
14	Miscellaneous Revenues	677	514	39	58	0	63	2
15	**Total Base, Rider, and Other Revenue**	**$ 66,713**	**$ 49,424**	**$ 2,942**	**$ 6,272**	**$ 21**	**$ 6,626**	**$ 1,428**
16	Purchased Power Revenue	$ 78,676	$ 60,681	$ 2,407	$ 7,850	$ -	$ 7,337	$ 401
17	**Total Current Revenue**	**$ 145,388**	**$ 110,104**	**$ 5,349**	**$ 14,122**	**$ 21**	**$ 13,963**	**$ 1,829**
18	**Total Base, Rider, and Purchased Power Revenue**	**$ 144,085**	**$ 109,152**	**$ 5,258**	**$ 13,973**	**$ 21**	**$ 13,858**	**$ 1,823**
19	**Expenses at Current Rates**							
20	O&M and A&G Expenses	$ 41,072	$ 35,394	$ 1,878	$ 1,950	$ 8	$ 1,391	$ 451
21	Purchased Power Expense	74,037	57,103	2,265	7,387	-	6,904	378
22	Depreciation and Amortization Expense	11,948	9,112	731	895	4	907	297
23	Purchased Power GRT Expense	4,642	3,580	142	463	-	433	24
24	Taxes Other Than Income	1,448	1,541	104	(58)	0	(122)	(16)
25	Gross Receipts Tax	3,751	2,780	163	351	1	374	82
26	Income Taxes	296	21	2	109	0	142	21
27	**Total Expenses at Current Rates**	**$ 137,194**	**$ 109,530**	**$ 5,287**	**$ 11,098**	**$ 14**	**$ 10,029**	**$ 1,236**
28	**Operating Income - Current**	$ 8,194	$ 574	$ 63	$ 3,025	$ 7	$ 3,934	$ 593
29	Current Rate of Return	3.43%	0.32%	0.42%	16.10%	7.42%	20.02%	16.36%
30	Relative Rate of Return	1.00	0.09	0.12	4.70	2.17	5.84	4.78
31	Current Revenue to Cost Ratio	0.89	0.85	0.78	1.09	0.90	1.17	1.15
32	Current Parity Ratio	1.00	0.95	0.87	1.22	1.00	1.31	1.28
33	**<u>Current Revenue at Equal Rates of Return</u>**							
34	Current Rate of Return	3.43%	3.43%	3.43%	3.43%	3.43%	3.43%	3.43%
35	Current Operating Income at Equal ROR	$ 8,194	$ 6,233	$ 517	$ 644	$ 3	$ 673	$ 124
36	Income Taxes - Equal ROR	296	225	19	23	0	24	4
37	Gross Receipts Tax	3,751	3,168	181	197	1	161	43
38	Other Expenses - Equal ROR	133,147	106,730	5,121	10,637	13	9,513	1,133
39	**Total Margin @ Equal Rates of Return**	**$ 145,388**	**$ 116,356**	**$ 5,838**	**$ 11,502**	**$ 17**	**$ 10,371**	**$ 1,305**
40	Present (Subsidies)/Excesses	-	(6,251)	(489)	2,621	4	3,591	524

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Schedule 6 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates
($ in thousands)

Line No.	Revenue Requirement Summary	Total System	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
41	**Revenue Requirement at Equal Rates of Return**							
42	Required Return	8.26%	8.26%	8.26%	8.26%	8.26%	8.26%	8.26%
43	Required Operating Income	$ 19,760	$ 15,031	$ 1,247	$ 1,552	$ 7	$ 1,623	$ 299
44	**Expenses at Required Return**							
45	O&M and A&G Expenses	$ 41,072	$ 35,394	$ 1,878	$ 1,950	$ 8	$ 1,391	$ 451
46	Purchased Power Expense	74,037	57,103	2,265	7,387	-	6,904	378
47	Depreciation and Amortization Expense	11,948	9,112	731	895	4	907	297
48	Purchased Power GRT Expense	4,642	3,580	142	463	-	433	24
49	Taxes Other Than Income	1,448	1,153	86	96	0	91	23
50	Gross Receipts Tax	3,751	3,168	181	197	1	161	43
51	Income Taxes	296	225	19	23	0	24	4
52	Gross Up - Income Taxes	4,259	3,240	269	335	2	350	65
53	Gross Up - Gross Receipts	1,084	915	52	57	0	46	12
54	Gross Up - Uncollectibles	375	356	6	8	-	4	1
55	**Total Expenses - Required**	**$ 142,912**	**$ 114,245**	**$ 5,630**	**$ 11,411**	**$ 16**	**$ 10,312**	**$ 1,297**
56	**Total Revenue Requirement at Equal Return**	**$ 162,672**	**$ 129,276**	**$ 6,878**	**$ 12,964**	**$ 23**	**$ 11,935**	**$ 1,597**
57	Current Miscellaneous Revenue	1,304	952	91	150	0	105	6
58	**Total Revenue @ Equal Rates of Return**	**$ 161,368**	**$ 128,324**	**$ 6,786**	**$ 12,814**	**$ 23**	**$ 11,830**	**$ 1,591**
59	**Revenue (Deficiency)/Surplus**	**$ (17,283)**	**$ (19,172)**	**$ (1,528)**	**$ 1,159**	**$ (2)**	**$ 2,028**	**$ 232**
60	Proposed Margin Increase	$ 17,283	$ 15,383	$ 1,181	$ 314	$ 2	$ 331	$ 71
61	Total Base and Miscellaneous Revenue as Proposed	$ 83,996	$ 64,807	$ 4,124	$ 6,586	$ 23	$ 6,957	$ 1,499
62	Purchased Power Revenue	78,676	60,681	2,407	7,850	-	7,337	401
63	**Total Revenue as Proposed**	**$ 162,672**	**$ 125,488**	**$ 6,531**	**$ 14,436**	**$ 23**	**$ 14,294**	**$ 1,900**
64	**Total Base Revenue as Proposed**	**$ 82,692**	**$ 63,855**	**$ 4,032**	**$ 6,436**	**$ 23**	**$ 6,853**	**$ 1,493**
65	**Total Base and Purchased Power Revenue as Proposed**	**$ 161,368**	**$ 124,535**	**$ 6,440**	**$ 14,286**	**$ 23**	**$ 14,189**	**$ 1,894**
66	Proposed (Subsidies)/Excesses	$ -	$ (3,788)	$ (347)	$ 1,473	$ 0	$ 2,359	$ 303
67	Proposed Percentage Change	12.00%	14.09%	22.47%	2.24%	11.88%	2.39%	3.92%
68	Proposed Margin Percentage Change	26.42%	31.74%	41.44%	5.12%	11.88%	5.08%	5.02%
69	Gross Receipts Tax	$ 4,835	$ 3,733	$ 236	$ 376	$ 1	$ 401	$ 87
70	Income Prior to Taxes	24,316	15,057	1,186	3,261	9	4,163	640
71	Income Taxes	4,555	2,821	222	611	2	780	120
72	Operating Income	$ 19,760	$ 12,236	$ 964	$ 2,650	$ 7	$ 3,383	$ 520
73	Proposed Return	8.26%	6.72%	6.38%	14.10%	8.07%	17.22%	14.35%
74	Relative Rate of Return	1.00	0.81	0.77	1.71	0.98	2.08	1.74
75	Proposed Revenue to Cost Ratio	1.00	0.97	0.95	1.11	1.00	1.20	1.19
76	Proposed Parity Ratio	1.00	0.97	0.95	1.11	1.00	1.20	1.19

UGI Utilities, Inc. - Electric Division
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Schedule 7 - Cost of Service Allocation Study Detail by Account
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
1	**RATE BASE**									
2	**Plant in Service**									
3	**Intangible Plant**									
4	Organization	301	14	-	12	1	1	0	1	0
5	Franchise & Consent	302	5	-	4	0	0	0	0	0
6	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-
7	Subtotal - Intangible Plant		19	-	16	1	1	0	1	0
8	**Distribution Plant**				-	-	-	-	-	-
9	Land & Land Rights	360	308	-	222	17	31	0	37	1
10	Structures & Improvements	361	1,052	-	642	36	150	1	216	6
11	Station Equipment	362	17,898	-	10,928	613	2,554	19	3,685	99
12	Storage Battery Equipment	363	4,791	-	2,925	164	684	5	986	27
13	Poles, Towers and Fixtures - PRI DEM	364	32,587	-	19,896	1,116	4,650	35	6,709	180
14	Poles, Towers and Fixtures - PRI CUS	364	24,096	-	21,067	2,049	876	3	78	22
15	Poles, Towers and Fixtures - SEC DEM	364	11,469	-	7,330	411	1,669	-	1,993	66
16	Poles, Towers and Fixtures - SEC CUS	364	21,695	-	18,985	1,845	786	-	59	20
17	Overhead Conductors and Devices - PRI DEM	365	18,815	-	11,488	644	2,685	20	3,873	104
18	Overhead Conductors and Devices - PRI CUS	365	40,721	-	35,602	3,464	1,481	5	133	37
19	Overhead Conductors and Devices - SEC DEM	365	7,461	-	4,768	267	1,086	-	1,297	43
20	Overhead Conductors and Devices - SEC CUS	365	16,826	-	14,724	1,431	609	-	46	15
21	Underground Conduit	366	11,760	-	9,030	758	937	5	996	33
22	Underground Conductors and Devices - PRI DEM	367	6,712	-	4,098	230	958	7	1,382	37
23	Underground Conductors and Devices - PRI CUS	367	8,646	-	7,559	735	314	1	28	8
24	Underground Conductors and Devices - SEC DEM	367	510	-	326	18	74	-	89	3
25	Underground Conductors and Devices - SEC CUS	367	1,885	-	1,649	160	68	-	5	2
26	Transformers and Transformer Installations - SEC DEM	368.1	13,234	-	8,457	474	1,926	-	2,300	77
27	Transformers and Transformer Installations - SEC CUS	368.2	27,286	-	23,878	2,321	988	-	74	25
28	Services	369	19,662	-	17,501	1,460	638	-	63	-
29	Meters	370.1	4,595	-	3,948	400	225	1	22	-
30	Meter Installations	370.2	2,230	-	1,916	194	109	0	11	-
31	Electronic Meters	370.3	6,168	-	5,299	537	302	1	29	-
32	Installations on Customers' Premises	371	2,651	-	-	614	922	6	1,076	33
33	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	-	-	-	-	-	-
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	353	-	-	-	-	-	-	353
35	Street Lighting and Signal Systems	373	3,893	-	-	-	-	-	-	3,893
36	Subtotal - Distribution Plant		307,306	-	232,239	19,960	24,725	110	25,187	5,085
37	**General Plant**				-	-	-	-	-	-
38	Land & Land Rights	389	805	-	677	43	40	0	33	12
39	Structures & Improvements	390	13,304	-	11,182	710	664	3	551	194
40	Office Furniture & Equipment	391	25,289	-	21,256	1,350	1,262	6	1,046	368
41	Transportation Equipment	392	5,099	-	4,286	272	255	1	211	74
42	Stores Equipment	393	-	-	-	-	-	-	-	-
43	Tools & Garage Equipment	394	1,725	-	1,450	92	86	0	71	25
44	Laboratory Equipment	395	-	-	-	-	-	-	-	-
45	Power Operated Equipment	396	148	-	125	8	7	0	6	2
46	Communication Equipment	397	-	-	-	-	-	-	-	-
47	Miscellaneous Equipment	398	272	-	229	15	14	0	11	4
48	Other Tangible Property	399	-	-	-	-	-	-	-	-
49	Subtotal - General Plant		46,643	-	39,205	2,490	2,328	10	1,930	679
50	**Total Plant in Service**		353,968	-	271,460	22,450	27,054	121	27,118	5,764

UGI Utilities, Inc. - Electric Division
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Schedule 7 - Cost of Service Allocation Study Detail by Account
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
51	**Accumulated Depreciation & Amortization**				-	-	-	-	-	-
52	**Intangible Plant**				-	-	-	-	-	-
53	Organization	301	-	-	-	-	-	-	-	-
54	Franchise & Consent	302	-	-	-	-	-	-	-	-
55	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-
56	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
57	**Distribution Plant**				-	-	-	-	-	-
58	Land & Land Rights	360	-	-	-	-	-	-	-	-
59	Structures & Improvements	361	(153)	-	(93)	(5)	(22)	(0)	(32)	(1)
60	Station Equipment	362	(2,974)	-	(1,816)	(102)	(424)	(3)	(612)	(16)
61	Storage Battery Equipment	363	(2,181)	-	(1,332)	(75)	(311)	(2)	(449)	(12)
62	Poles, Towers and Fixtures	364	(14,654)	-	(10,973)	(884)	(1,302)	(6)	(1,442)	(47)
63	Overhead Conductors and Devices	365	(18,606)	-	(14,779)	(1,289)	(1,301)	(6)	(1,187)	(44)
64	REG AFUDC	365.7	159	-	126	11	11	0	10	0
65	Underground Conduit	366	(3,227)	-	(2,478)	(208)	(257)	(1)	(273)	(9)
66	Underground Conductors and Devices	367	(6,029)	-	(4,630)	(388)	(481)	(3)	(511)	(17)
67	Transformers	368.1	(9,752)	-	(7,782)	(673)	(701)	-	(571)	(24)
68	Transformer Installations	368.2	(6,727)	-	(5,368)	(464)	(484)	-	(394)	(17)
69	Services	369	(9,098)	-	(8,098)	(675)	(295)	-	(29)	-
70	Meters	370.1	(1,928)	-	(1,656)	(168)	(94)	(0)	(9)	-
71	Meter Installations	370.2	(911)	-	(782)	(79)	(45)	(0)	(4)	-
72	Electronic Meters	370.3	(4,671)	-	(4,013)	(406)	(229)	(1)	(22)	-
73	Installations on Customers' Premises	371	(246)	-	-	(57)	(85)	(1)	(100)	(3)
74	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	-	-	-	-	-	-
75	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	(344)	-	-	-	-	-	-	(344)
76	Street Lighting and Signal Systems	373	(1,133)	-	-	-	-	-	-	(1,133)
77	Subtotal - Distribution Plant		(82,475)	-	(63,675)	(5,463)	(6,021)	(23)	(5,626)	(1,667)
78	**General Plant**									
79	Land & Land Rights	389	-	-	-	-	-	-	-	-
80	Structures & Improvements	390	(4,556)	-	(3,829)	(243)	(227)	(1)	(189)	(66)
81	Office Furniture & Equipment	391	(12,579)	-	(10,573)	(671)	(628)	(3)	(521)	(183)
82	Transportation Equipment	392	(1,770)	-	(1,488)	(94)	(88)	(0)	(73)	(26)
83	Stores Equipment	393	-	-	-	-	-	-	-	-
84	Tools & Garage Equipment	394	(696)	-	(585)	(37)	(35)	(0)	(29)	(10)
85	Laboratory Equipment	395	-	-	-	-	-	-	-	-
86	Power Operated Equipment	396	(58)	-	(49)	(3)	(3)	(0)	(2)	(1)
87	Communication Equipment	397	-	-	-	-	-	-	-	-
88	Miscellaneous Equipment	398	(188)	-	(158)	(10)	(9)	(0)	(8)	(3)
89	Other Tangible Property	399	-	-	-	-	-	-	-	-
90	Subtotal - General Plant		(19,847)	-	(16,683)	(1,059)	(991)	(4)	(821)	(289)
91	**Total Accumulated Depreciation & Amortization**		(102,323)	-	(80,358)	(6,522)	(7,012)	(28)	(6,447)	(1,956)
92	Other Rate Base Items									
93	Working Capital	Sch. A-1	13,426	-	10,296	852	1,026	5	1,029	219
94	Accumulated Deferred Income Taxes	Sch. A-1	(27,953)	-	(21,437)	(1,773)	(2,137)	(10)	(2,142)	(455)
95	Customer Deposits	Sch. A-1	(1,725)	-	(1,214)	(110)	(331)	-	(65)	(4)
96	Materials & Supplies	Sch. A-1	3,835	-	3,223	205	191	1	159	56
97	Total Other Rate Base Items		(12,417)	-	(9,132)	(827)	(1,250)	(4)	(1,020)	(185)
98	**TOTAL RATE BASE**		239,228	-	181,970	15,101	18,793	89	19,652	3,623

UGI Utilities, Inc. - Electric Division
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Schedule 7 - Cost of Service Allocation Study Detail by Account
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
99	**OPERATION AND MAINTENANCE EXPENSE**				-	-	-	-	-	-
100	Generation Production, Transmission, and Distribution Expense				-	-	-	-	-	-
101	**Other Power Generation Expense**				-	-	-	-	-	-
102	Purchased Power	555	63,549	-	49,014	1,944	6,341	-	5,926	324
103	Transmission of Electricty by Others	565	10,488	-	8,089	321	1,046	-	978	53
104	Subtotal - Other Power Generation Expense		74,037	-	57,103	2,265	7,387	-	6,904	378
105	**Distribution Operation Expenses**				-	-	-	-	-	-
106	Operation Supervision and Engineering	580	480	-	359	32	34	0	31	24
107	Load Dispatching	581	799	-	604	52	64	0	66	13
108	Line and Station Expenses	581.1	-	-	-	-	-	-	-	-
109	Station Expenses	582	138	-	84	5	20	0	28	1
110	Overhead Line Expenses	583	30	-	24	2	2	0	2	0
111	Underground Line Expenses	584	104	-	80	7	8	0	9	0
112	Operation of Energy Storage Equipment	584.1	-	-	-	-	-	-	-	-
113	Street Lighting and Signal System Expenses	585	69	-	-	-	-	-	-	69
114	Meter Expenses	586	451	-	387	39	22	0	2	-
115	Customer Installation Expenses	587	88	-	78	7	3	-	0	-
116	Miscellaneous Distribution Expenses	588	669	-	501	44	48	0	43	33
117	Rents	589	-	-	-	-	-	-	-	-
118	Subtotal - Distribution Operation Expenses		2,828	-	2,118	187	201	1	180	140
119	**Distribution Maintenance Expenses**				-	-	-	-	-	-
120	Maintenance Supervision and Engineering	590	208	-	163	14	15	0	14	2
121	Maintenance of Structures	591	-	-	-	-	-	-	-	-
122	Maintenance of Station Equipment	592	272	-	166	9	39	0	56	2
123	Maintenance of Pipe Lines	592.1	-	-	-	-	-	-	-	-
124	Maintenance of Structures and Equipment	592.2	-	-	-	-	-	-	-	-
125	Maintenance of Overhead Lines	593	8,924	-	7,088	618	624	3	569	21
126	Maintenance of Underground Lines	594	66	-	51	4	5	0	6	0
127	Maintenance of Lines	594.1	-	-	-	-	-	-	-	-
128	Maintenance of Line Transformers	595	93	-	74	6	7	-	5	0
129	Maintenance of Street Lighting and Signal Systems	596	90	-	-	-	-	-	-	90
130	Maintenance of Meters	597	7	-	6	1	0	0	0	-
131	Maintenance of Miscellaneous Distribution Plant	598	22	-	17	1	2	0	1	0
132	Subtotal - Distribution Maintenance Expenses		9,683	-	7,566	654	692	3	652	116
133	**Total Generation Production, Transmission, and Distribution Expense**		86,548	-	66,787	3,107	8,280	4	7,736	634
134	**Customer Accounts, Service, and Sales Expense**									
135	**Customer Account**									
136	Supervision	901	143	-	125	12	5	0	0	0
137	Meter Reading Expenses	902	9	-	8	1	0	0	0	0
138	Customer Records and Collection Expenses	903	3,298	-	2,884	281	120	0	11	3
139	Customer Records and Collection Expenses (USP)	903	9,086	-	9,086	-	-	-	-	-
140	Uncollectible Accounts	904	3,136	-	2,977	50	67	-	32	10
141	Miscellaneous Customer Accounts Expenses	905	130	-	114	11	5	0	0	0
142	Subtotal - Customer Account		15,802	-	15,193	354	197	0	44	13
143	**Customer Service & Information Expenses**				-	-	-	-	-	-
144	Customer Service and Informational Expenses	906	-	-	-	-	-	-	-	-
145	Supervision	907	12	-	11	1	0	0	0	0
146	Customer Assistance Expenses	908	128	-	112	11	5	0	0	0
147	Information and Instructional Advertising Expenses	909	51	-	45	4	2	0	0	0
148	Miscellaneous Customer Service & Informational Exps (EEC)	910	1,394	-	994	61	283	2	39	15
149	Subtotal - Customer Service & Information Expenses		1,585	-	1,162	77	290	2	39	15

($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
150	**Sales Expenses**				-	-	-	-	-	-
151	Supervision	911	-	-	-	-	-	-	-	-
152	Demonstrating and Selling Expenses	912	15	-	13	1	1	0	0	0
153	Advertising Expenses	913	-	-	-	-	-	-	-	-
154	Miscellaneous Sales Expenses	916	18	-	16	2	1	0	0	0
155	Sales Expenses	917	-	-	-	-	-	-	-	-
156	Subtotal - Sales Expenses		33	-	29	3	1	0	0	0
157	**Total Customer Accounts, Service, and Sales Expense**		17,420	-	16,383	434	489	2	83	29
					-	-	-	-	-	-
158	**Administrative and General Expenses**				-	-	-	-	-	-
159	Administrative and General Salaries	920	3,372	-	2,834	180	168	1	140	49
160	Office Supplies and Expenses	921	1,891	-	1,590	101	94	0	78	28
161	Administrative Expenses Transferred - Credit	922	-	-	-	-	-	-	-	-
162	Outside Services Employed	923	1,901	-	1,598	101	95	0	79	28
163	Property Insurance	924	37	-	28	2	3	0	3	1
164	Injuries and Damages	925	1,017	-	855	54	51	0	42	15
165	Employee Pensions and Benefits	926	1,676	-	1,408	89	84	0	69	24
166	Franchise Requirements	927	-	-	-	-	-	-	-	-
167	Regulatory Commission Expenses	928	536	-	415	36	38	0	36	11
168	Duplicate Charges - Credit	929	(22)	-	(17)	(1)	(2)	(0)	(1)	(0)
169	General Advertising Expenses	930.1	8	-	6	0	1	0	1	0
170	Miscellaneous General Expenses	930.2	59	-	49	3	3	0	2	1
171	Rents	931	13	-	11	1	1	0	1	0
172	Transportation Expenses	933	-	-	-	-	-	-	-	-
173	Maintenance of General Plant	935	654	-	550	35	33	0	27	10
174	Total Administrative and General Expenses		11,141	-	9,327	602	568	3	476	165
					-	-	-	-	-	-
175	**TOTAL OPERATION AND MAINTENANCE EXPENSE**		115,109	-	92,497	4,143	9,337	8	8,295	828
176	**Adjustments, Depreciation and Amortization Expense**				-	-	-	-	-	-
177	Depreciation Expense				-	-	-	-	-	-
178	Organization	301	-	-	-	-	-	-	-	-
179	Franchise & Consent	302	-	-	-	-	-	-	-	-
180	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-
181	Subtotal - Depreciation Expense		-	-	-	-	-	-	-	-
182	**Distribution Plant**				-	-	-	-	-	-
183	Land & Land Rights	360	-	-	-	-	-	-	-	-
184	Structures & Improvements	361	24	-	15	1	3	0	5	0
185	Station Equipment	362	556	-	340	19	79	1	114	3
186	Storage Battery Equipment	363	361	-	221	12	52	0	74	2
187	Poles, Towers and Fixtures	364	1,942	-	1,454	117	173	1	191	6
188	Overhead Conductors and Devices	365	1,884	-	1,497	131	132	1	120	4
189	REG AFUDC	365.7	(17)	-	(13)	(1)	(1)	(0)	(1)	(0)
190	Underground Conduit	366	190	-	146	12	15	0	16	1
191	Underground Conductors and Devices	367	481	-	369	31	38	0	41	1
192	Transformers	368.1	648	-	517	45	47	-	38	2
193	Transformer Installations	368.2	279	-	222	19	20	-	16	1
194	Services	369	338	-	301	25	11	-	1	-
195	Meters	370.1	154	-	133	13	8	0	1	-
196	Meter Installations	370.2	28	-	24	2	1	0	0	-
197	Electronic Meters	370.3	160	-	137	14	8	0	1	-
198	Installations on Customers' Premises	371	164	-	-	38	57	0	66	2
199	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	-	-	-	-	-	-
200	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	1	-	-	-	-	-	-	1
201	Street Lighting and Signal Systems	373	206	-	-	-	-	-	-	206
202	Subtotal - Distribution Plant		7,402	-	5,363	479	642	3	684	229

UGI Utilities, Inc. - Electric Division
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Schedule 7 - Cost of Service Allocation Study Detail by Account
($ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Total Check	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
203	**General Plant**				-	-	-	-	-	-
204	Land & Land Rights	389	-	-	-	-	-	-	-	-
205	Structures & Improvements	390	826	-	695	44	41	0	34	12
206	Office Furniture & Equipment	391	2,151	-	1,808	115	107	0	89	31
207	Transportation Equipment	392	469	-	394	25	23	0	19	7
208	Stores Equipment	393	-	-	-	-	-	-	-	-
209	Tools & Garage Equipment	394	86	-	72	5	4	0	4	1
210	Laboratory Equipment	395	-	-	-	-	-	-	-	-
211	Power Operated Equipment	396	8	-	7	0	0	0	0	0
212	Communication Equipment	397	-	-	-	-	-	-	-	-
213	Miscellaneous Equipment	398	19	-	16	1	1	0	1	0
214	Other Tangible Property	399	-	-	-	-	-	-	-	-
215	Subtotal - General Plant		3,560	-	2,992	190	178	1	147	52
216	**Amortization Expense**				-	-	-	-	-	-
217	Amortization Expense & Depreciation Adjustments		986	-	756	63	75	0	76	16
218	Subtotal - Amortization Expense		986	-	756	63	75	0	76	16
					-	-	-	-	-	-
219	**Total Adjustments, Depreciation and Amortization Expense**		11,948	-	9,112	731	895	4	907	297
220	**Taxes**				-	-	-	-	-	-
221	**Taxes Other Than Income Taxes**				-	-	-	-	-	-
222	PURTA & Property Taxes		108	-	83	7	8	0	8	2
223	Gross Receipts Tax		3,751	-	3,168	181	197	1	161	43
224	GRT - Purchased Power		4,642	-	3,580	142	463	-	433	24
225	Payroll related		571	-	480	30	28	0	24	8
226	Real estate		701	-	537	44	54	0	54	11
227	PA Local Use and Miscellaneous		68	-	52	4	5	0	5	1
228	Subtotal - Taxes Other Than Income Taxes		9,841	-	7,901	409	756	1	685	89
229	**Income Taxes**				-	-	-	-	-	-
230	State Income Tax expense		116	-	88	7	9	0	10	2
231	Federal Income Tax expense		180	-	137	11	14	0	15	3
232	Subtotal - Income Taxes		296	-	225	19	23	0	24	4
233	**Total Taxes**		10,137	-	8,126	428	779	1	709	94
234	**REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**				-	-	-	-	-	-
235	Test Year Expenses at Current Rates		137,194	-	109,735	5,303	11,012	14	9,911	1,219
236	Return on Rate Base		19,760	-	15,031	1,247	1,552	7	1,623	299
237	**Gross Up Items**				-	-	-	-	-	-
238	Federal Income Tax		3,074	-	2,338	194	241	1	253	47
239	State Income Tax		1,185	-	902	75	93	0	97	18
240	Gross Receipts Tax		1,084	-	915	52	57	0	46	12
241	Uncollectible		375	-	356	6	8	-	4	1
242	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**		**162,672**	**-**	**129,276**	**6,878**	**12,964**	**23**	**11,935**	**1,597**

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Line No.	Account Description	FERC Account	Account Balance	Total Check		Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
243	**INTERNAL ALLOCATION FACTORS**										
244	INT_D361_364		113,588	-		81,772	6,235	11,370	63	13,727	420
245	INT_D364		89,847	-		67,278	5,422	7,982	38	8,839	289
246	INT_D365		83,823	-		66,582	5,807	5,862	25	5,348	200
247	INT_D367		17,754	-		13,633	1,144	1,415	8	1,504	50
248	INT_D368		40,520	-		32,335	2,795	2,914	0	2,374	102
249	INT_DISTPLT		307,306	-		232,239	19,960	24,725	110	25,187	5,085
250	INT_GENPLT		46,643	-		39,205	2,490	2,328	10	1,930	679
251	INT_TOTPLT		353,949	-		271,444	22,449	27,053	121	27,117	5,764
252	INT_RATEBASE		239,228	-		181,970	15,101	18,793	89	19,652	3,623
253	INT_DISTOPS		1,679	-		1,258	111	119	1	107	83
254	INT_DMAINT		9,452	-		7,386	639	675	3	637	113
255	INT_DISTOM		12,511	-		9,684	842	893	4	832	256
256	INT_LABOR		5,489	-		4,614	293	274	1	227	80
257	INT_REV_REQ Pre-tax		148,265	-		117,792	6,208	11,880	21	10,917	1,447
258	last line for internals										
259	Operating Revenue										
260	Total Customer and Distribution Revenue	440-447	51,793	0	DISTREV	36,067	2,654	5,546	18	6,170	1,339
261	Purchased Power Revenue		78,676	0	PWRREV	60,681	2,407	7,850	-	7,337	401
262	Purchased Power GRT Revenue		-	0	-	-	-	-	-	-	-
263	USP Rider		9,086	0	USPREV	9,086	-	-	-	-	-
264	EEC Rider		1,388	0	EECREV	990	60	282	2	39	15
265	Forfeited Discounts	450	627	0	FORTDISC	438	52	92	-	41	4
266	Miscellaneous Service Revenues	451	37	0	UNCOL	35	1	1	-	0	0
267	Rent from Electric Properties	454	641	0	INT_D364	480	39	57	0	63	2
268	Interest on Undercollection - Refunded	456.1	-	0	-	-	-	-	-	-	-
269	STAS Revenue		29	0	STASREV	22	1	3	0	3	0
270	DSIC Revenue		3,113	0	DSICREV	2,307	136	291	1	310	68
271	Rounding of Rev Req and POR		(1)	0	DISTREV	(1)	(0)	(0)	(0)	(0)	(0)
272	Total Operating Revenue		145,388	0		110,104	5,349	14,122	21	13,963	1,829
273	NET INCOME AT CURRENT RATES		8,194	0		370	46	3,111	7	4,051	610

END

UGI Utilities, Inc. - Electric Division
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Schedule 8 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class
($ in thousands)

Line	Description	TOTAL	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
1	**Functional Rate Base**							
2	**Purchased Power**							
3	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	**Distribution**							
8	Demand	$ 92,765	$ 57,314	$ 3,215	$ 13,305	$ 75	$ 18,337	$ 519
9	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Customer	$ 121,791	$ 101,829	$ 10,451	$ 5,084	$ 13	$ 1,309	$ 3,104
11	Subtotal	$ 214,556	$ 159,143	$ 13,666	$ 18,390	$ 87	$ 19,646	$ 3,623
12	**PA PUC Direct Customer**							
13	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Customer	$ 24,673	$ 22,827	$ 1,435	$ 404	$ 1	$ 5	$ (0)
16	Subtotal	$ 24,673	$ 22,827	$ 1,435	$ 404	$ 1	$ 5	$ (0)
17	**Total**							
18	Demand	$ 92,765	$ 57,314	$ 3,215	$ 13,305	$ 75	$ 18,337	$ 519
19	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Customer	$ 146,463	$ 124,657	$ 11,886	$ 5,488	$ 14	$ 1,315	$ 3,104
21	**TOTAL RATE BASE**	$ 239,228	$ 181,970	$ 15,101	$ 18,793	$ 89	$ 19,652	$ 3,623

UGI Utilities, Inc. - Electric Division
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Schedule 8 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class
($ in thousands)

Line	Description	TOTAL	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
22	**Functional Revenue Requirement**							
23	**Purchased Power**							
24	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Energy	$ 78,679	$ 60,683	$ 2,407	$ 7,851	$ -	$ 7,337	$ 401
26	Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Subtotal	$ 78,679	$ 60,683	$ 2,407	$ 7,851	$ -	$ 7,337	$ 401
28	**Distribution**							
29	Demand	$ 21,192	$ 13,087	$ 734	$ 3,039	$ 17	$ 4,196	$ 119
30	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Customer	$ 32,986	$ 27,513	$ 2,790	$ 1,345	$ 3	$ 294	$ 1,042
32	Subtotal	$ 54,178	$ 40,600	$ 3,524	$ 4,384	$ 21	$ 4,489	$ 1,161
33	**PA PUC Direct Customer**							
34	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Customer	$ 29,815	$ 27,993	$ 946	$ 729	$ 3	$ 109	$ 35
37	Subtotal	$ 29,815	$ 27,993	$ 946	$ 729	$ 3	$ 109	$ 35
38	USP Rider Cost	$ 9,086	9,086	-	-	-	-	-
39	EEC Rider Cost	$ 1,394	994	61	283	2	39	15
40	**Total**							
41	Demand	$ 21,192	$ 13,087	$ 734	$ 3,039	$ 17	$ 4,196	$ 119
42	Energy	$ 78,679	$ 60,683	$ 2,407	$ 7,851	$ -	$ 7,337	$ 401
43	Customer	$ 62,801	$ 55,506	$ 3,736	$ 2,074	$ 6	$ 402	$ 1,077
44	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**	$ 162,672	$ 129,276	$ 6,878	$ 12,964	$ 23	$ 11,935	$ 1,597
45	Demand	13.03%	10.12%	10.68%	23.44%	73.91%	35.15%	7.43%
46	Energy	48.37%	46.94%	35.00%	60.56%	0.00%	61.48%	25.13%
47	Customer	38.61%	42.94%	54.32%	16.00%	26.09%	3.37%	67.45%

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2027
Schedule 8 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class
($ in thousands)

Line	Description	TOTAL	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
48	**Unit Costs (in $)**							
49	**Purchased Power**							
50	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51	Energy	$ 80.54	$ 110.96	$ 92.01	$ 64.83	$ -	$ 26.63	$ 60.37
52	Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53	**Distribution**							
54	Demand	$ 7.47	$ 7.22	$ 7.22	$ 7.36	$ -	$ 8.52	$ 7.22
55	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56	Customer	$ 43.43	$ 41.44	$ 43.19	$ 48.69	$ 41.04	$ 118.74	$ 1,497.05
57	**PA PUC Direct Customer**							
58	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -
59	Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60	Customer (Excluding USP Rider Cost)	$ 39.26	$ 28.48	$ 14.65	$ 26.39	$ 31.45	$ 43.97	$ 50.26
61	**Total**							
62	Energy	$ 80.54	$ 110.96	$ 92.01	$ 64.83	$ -	$ 26.63	$ 60.37
63	Customer (per cust month)	$ 68.89	$ 68.41	$ 56.90	$ 64.82	$ 54.30	$ 147.03	$ 1,525.45
64	Demand & Customer (per cust month)	$ 96.80	$ 88.12	$ 68.26	$ 174.83	$ 259.62	$ 1,844.30	$ 1,695.80
65	Demand (per kwh)				$ 6.58		$ 7.78	
66	**BILLING DETERMINANTS**							
67	Demand (Peak Day Demand * 12)	2,835,455	1,811,993	101,655	412,665	0	492,727	16,416
68	Energy	976,933	546,871	26,163	121,100	644	275,509	6,645
69	Customers (Number of Bills)	759,456	663,984	64,596	27,624	84	2,472	696
70	Demand				462,043		539,094	