

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 C (FUTURE)

2021 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2021**

**Witness: John F. Wiedmayer
Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC**

**UGI UTILITIES, INC. – ELECTRIC DIVISION
PA P.U.C. NOS. 6 & 2S
SUPPLEMENT NO. 26**

DOCKET NO. R-2021-3023618

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Effective: April 9, 2021

UGI UTILITIES, INC. - ELECTRIC
DIVISION Docket No. R-2021-3023618

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Valley Forge, Pennsylvania



Excellence Delivered *As Promised*

January 15, 2021

Mr. Anton Hummer
Controller and Principal Accounting Officer
UGI Utilities, Inc. – Electric Division
1 UGI Drive
Denver, PA 17518

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, 2021 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, 2020 are presented in our report titled "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2020". 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, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2022". 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, 2021.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER, C.D.P.
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JFW:mle

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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, 2021.

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 2016.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of 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 costs over a period of time by allocating annual amounts to expense. Each annual amount of

such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of 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 2016 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 2016 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, 2016 through September 30, 2021 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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 use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

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 years 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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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 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 0) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

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

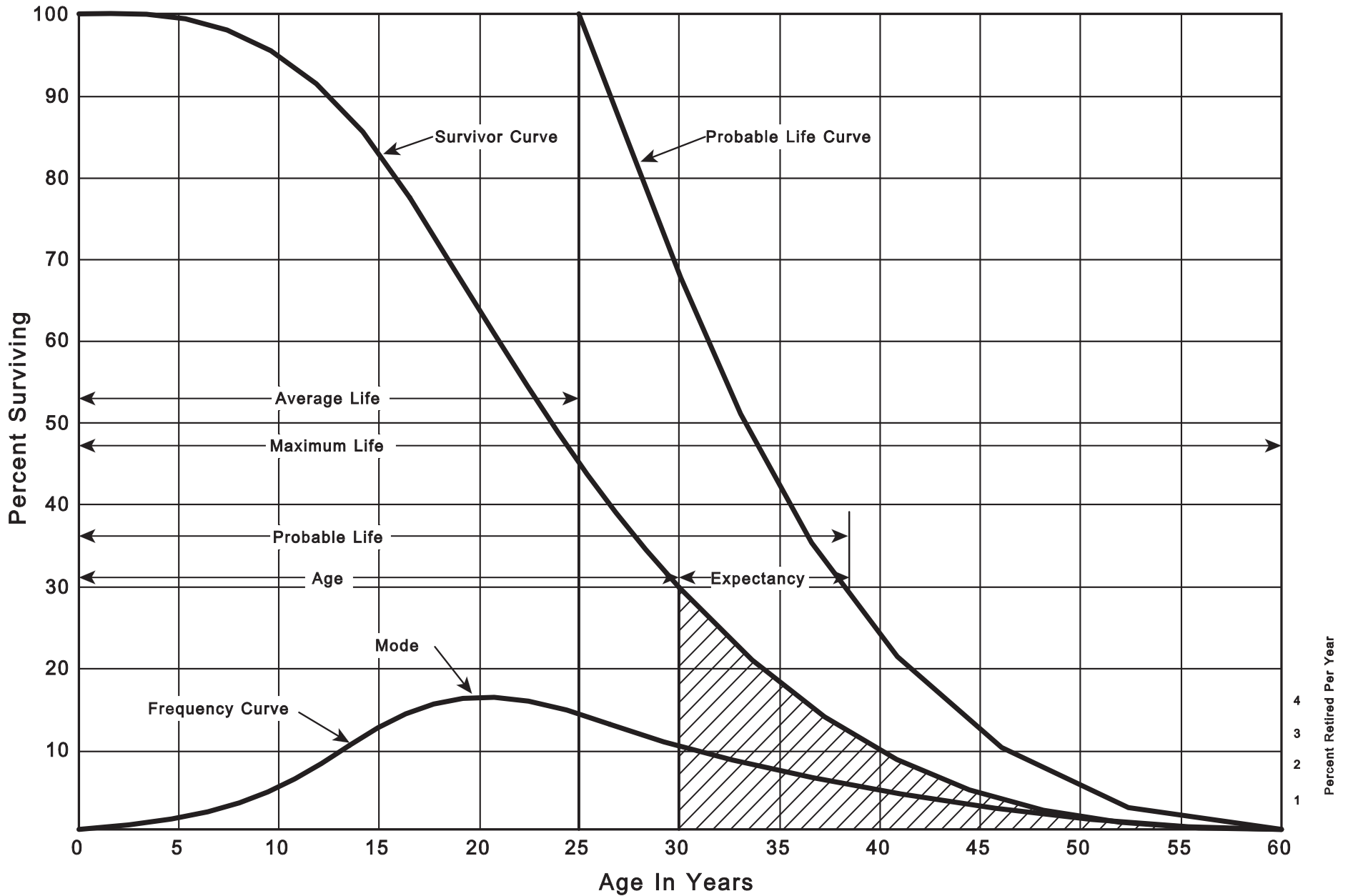


Figure 1. A Typical Survivor Curve and Derived Curves

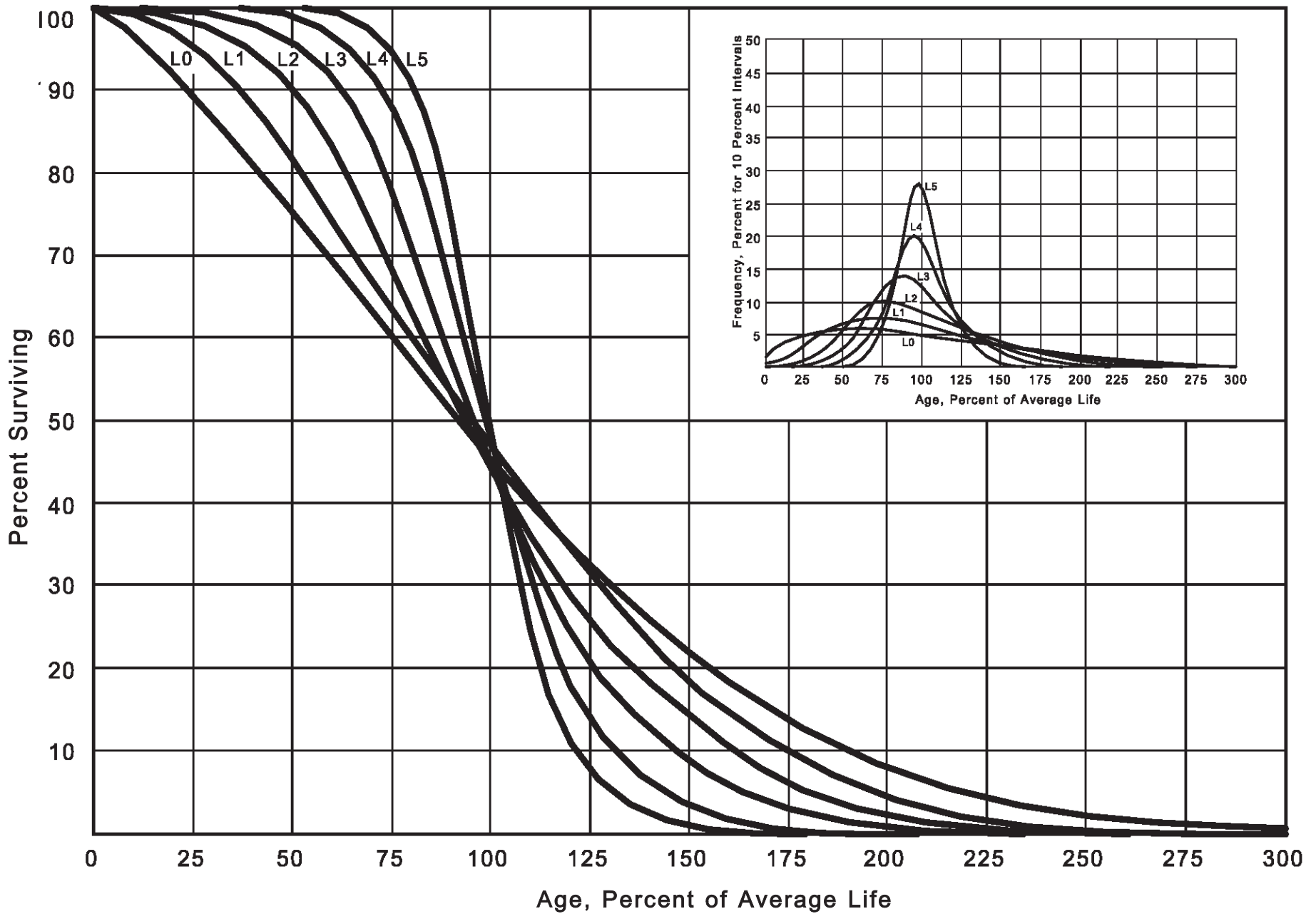


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

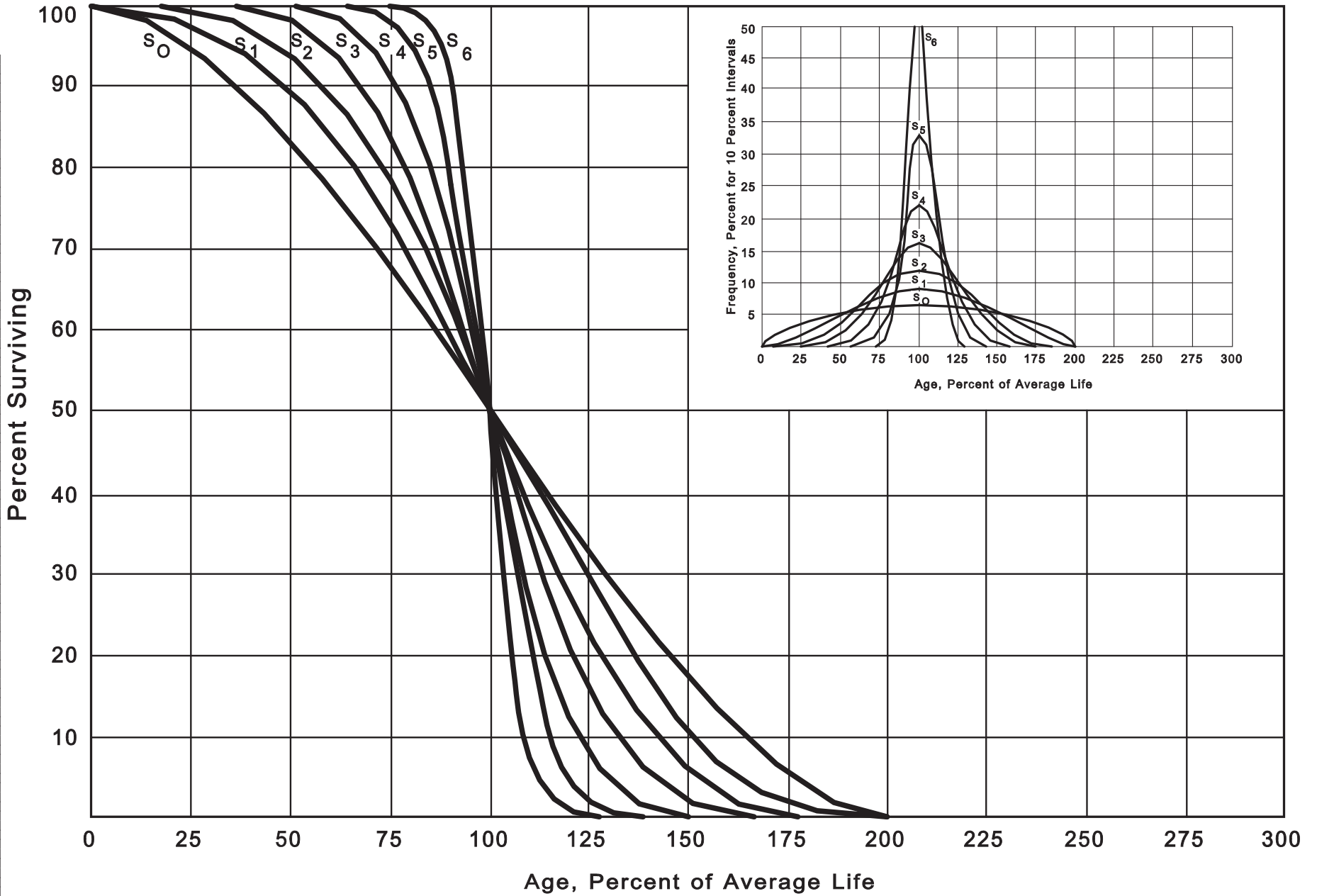


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

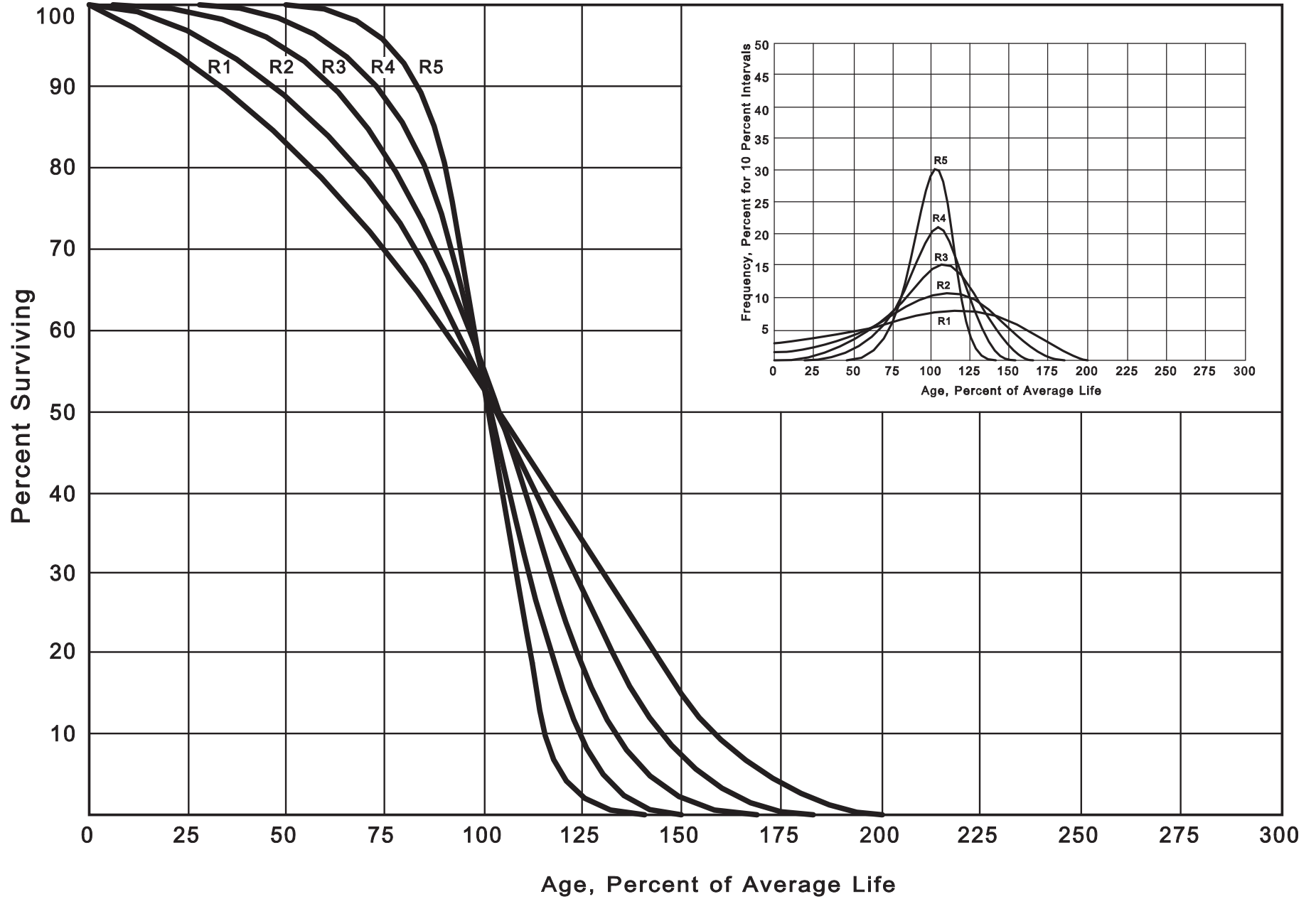


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

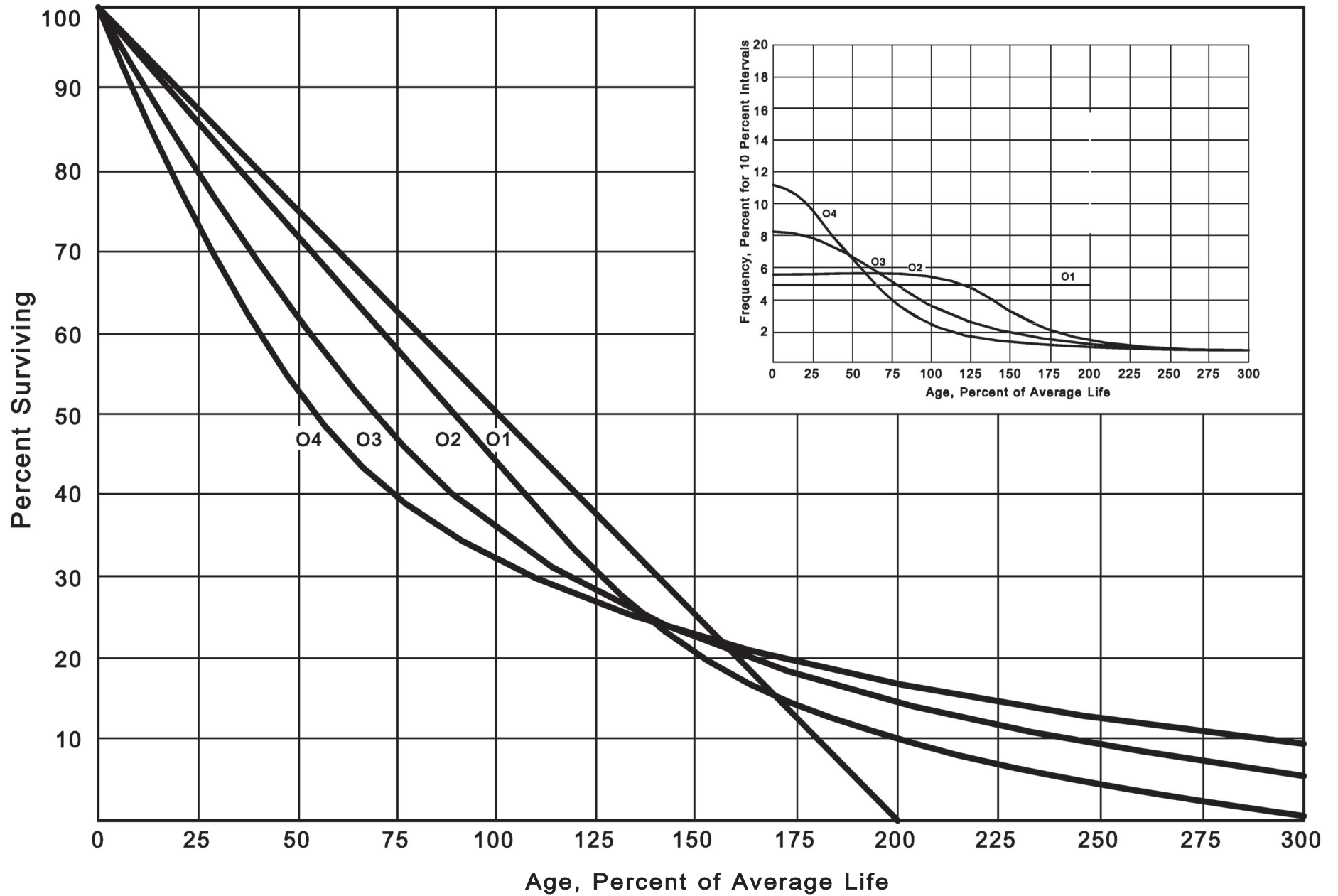


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² 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.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

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

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts 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,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

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, and 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.

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁵Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. 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 2006 were retired in 2011. 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 staircase line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
Placed	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	(12)	(13)
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2012			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2013				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2014					660 ^a	653	639	623	628	609	3,789	4½-5½
2015						750 ^a	742	724	685	663	4,332	3½-4½
2016							850 ^a	841	821	799	4,955	2½-3½
2017								960 ^a	949	926	5,719	1½-2½
2018									1,080 ^a	1,069	6,579	½-1½
2019										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^aAdditions during the year

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 2011 through 2020 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 2016 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

For the entire experience band 2011-2020 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-17, 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	=	$\frac{143,000}{3,789,000}$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of <u>Interval</u> (1)	Exposures at Beginning of <u>Age Interval</u> (2)	Retirements During Age <u>Interval</u> (3)	Retirement <u>Ratio</u> (4)	Survivor <u>Ratio</u> (5)	Percent Surviving at Beginning of <u>Age Interval</u> (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
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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 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.

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 SO 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 SO. In Figure 9, the three fittings, 12-L1, 12-SO, 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, assuming no contrary relevant factors external to the analysis of historical data.

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

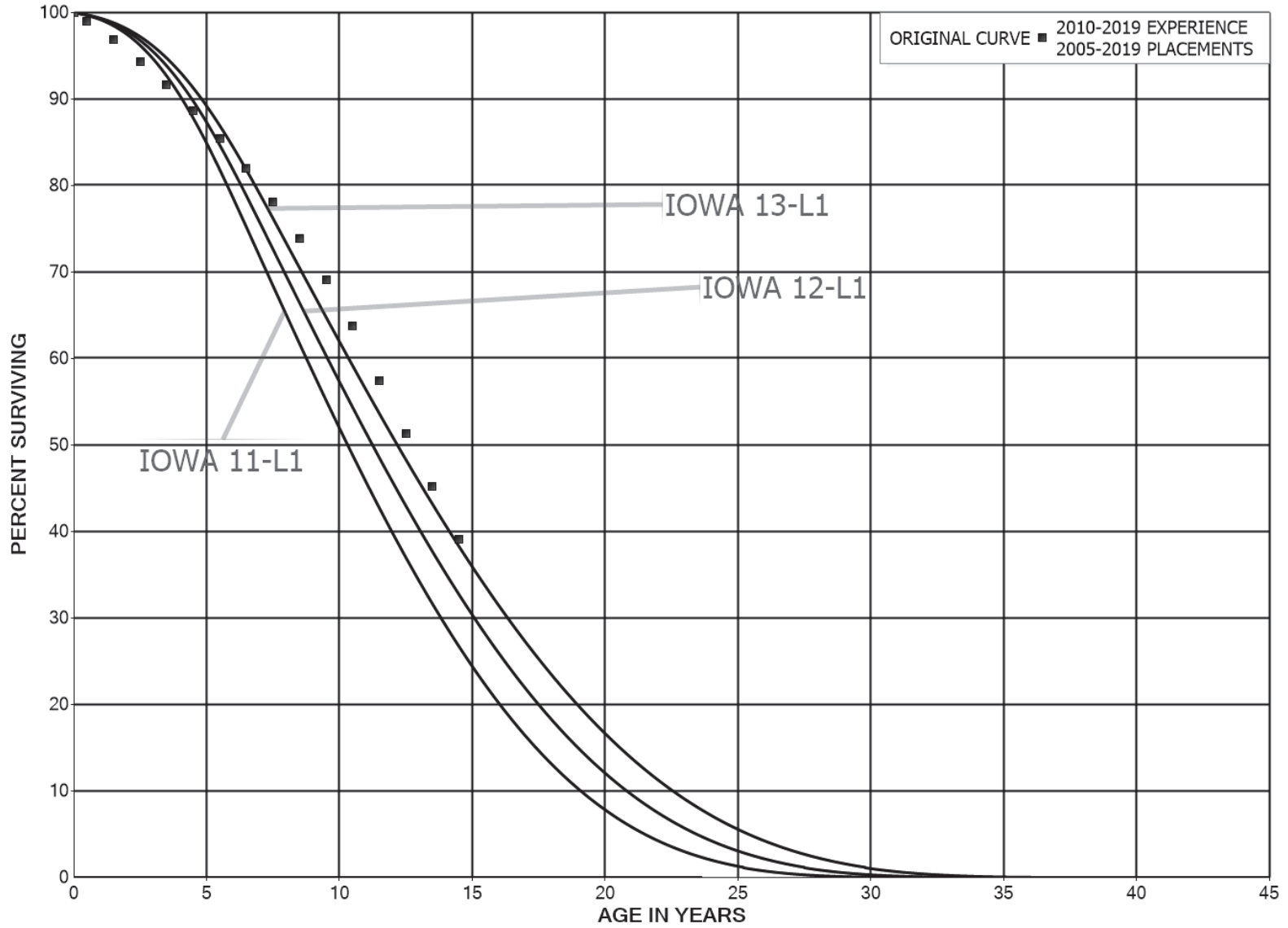




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

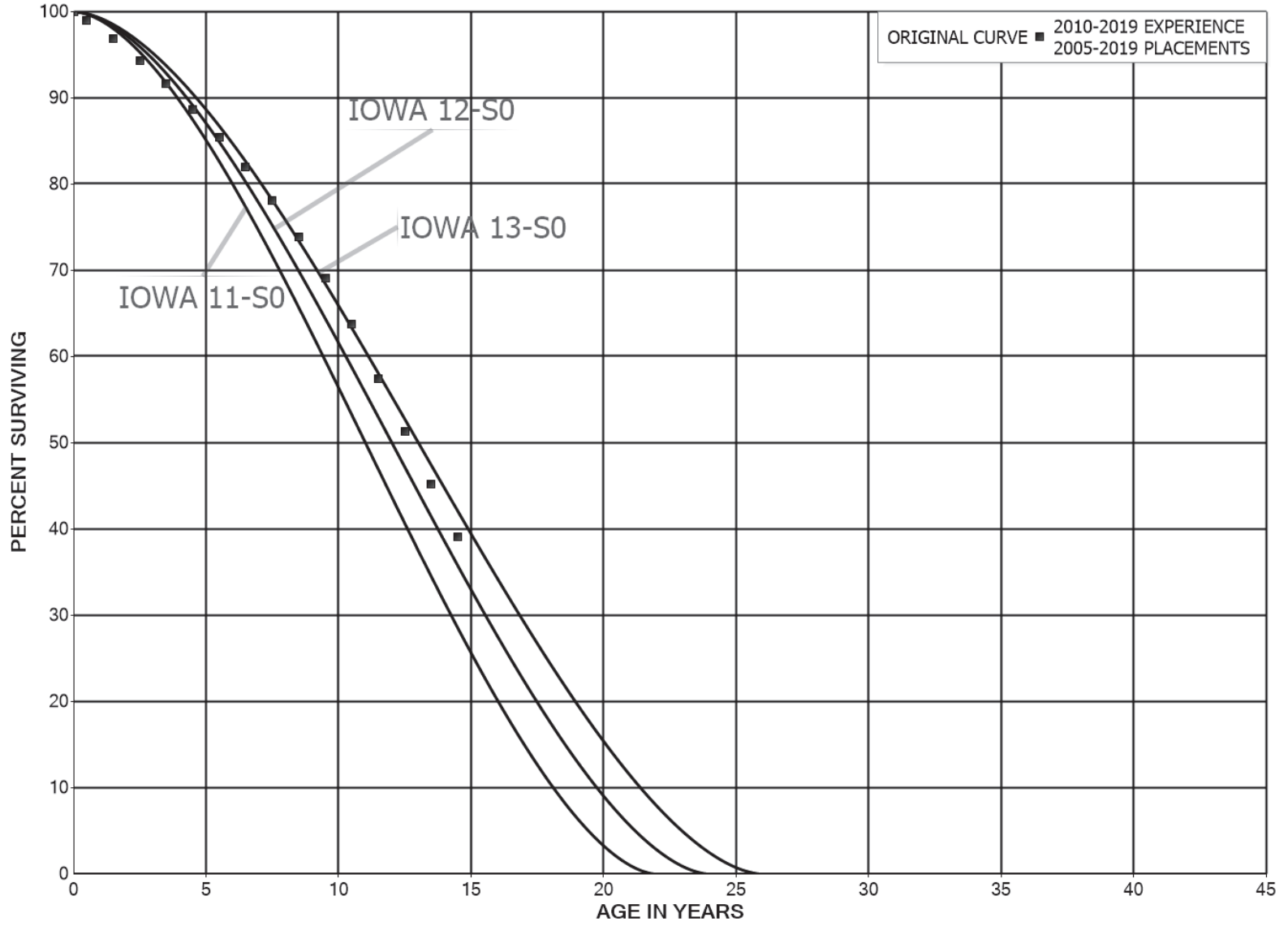




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

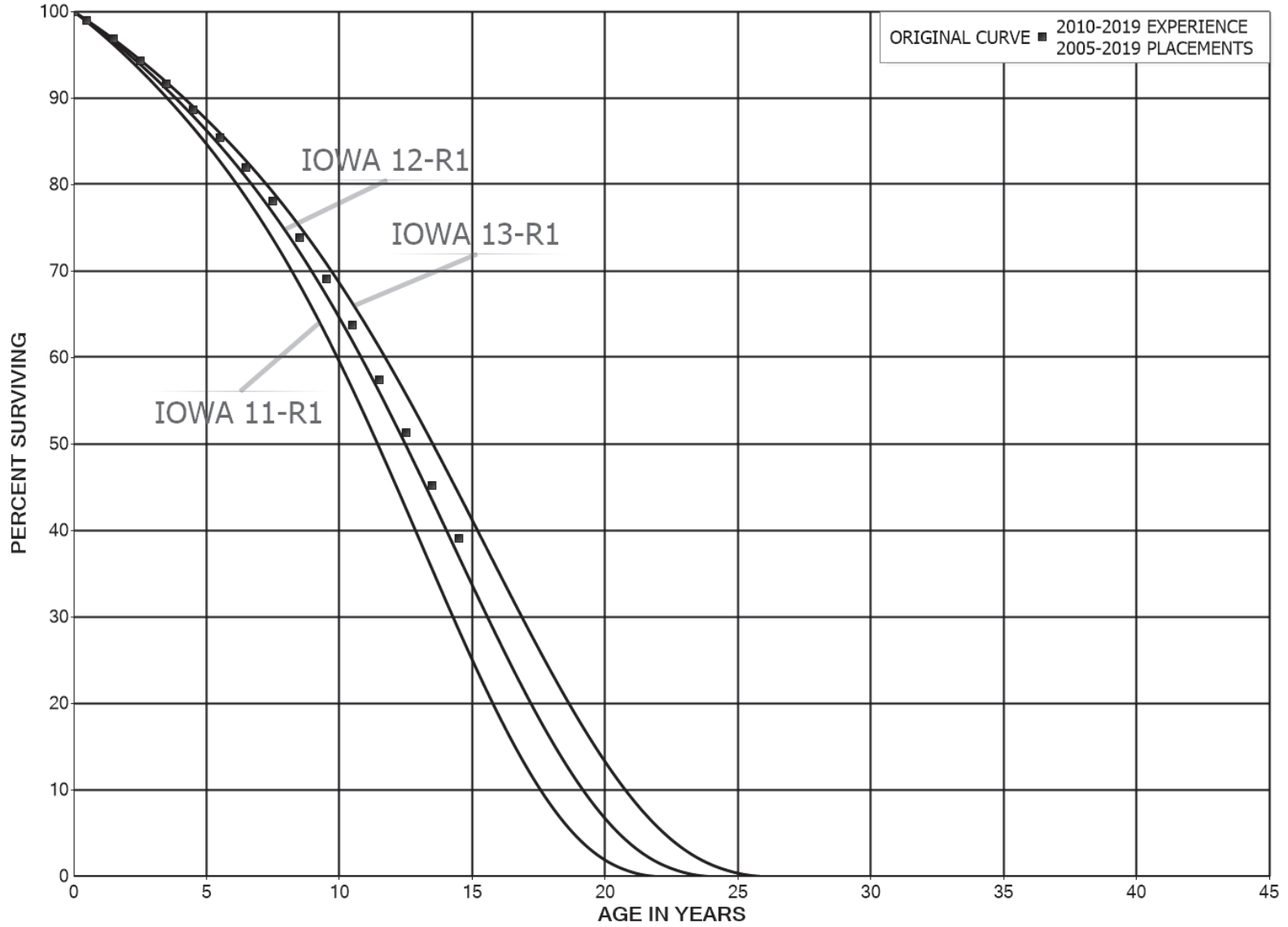
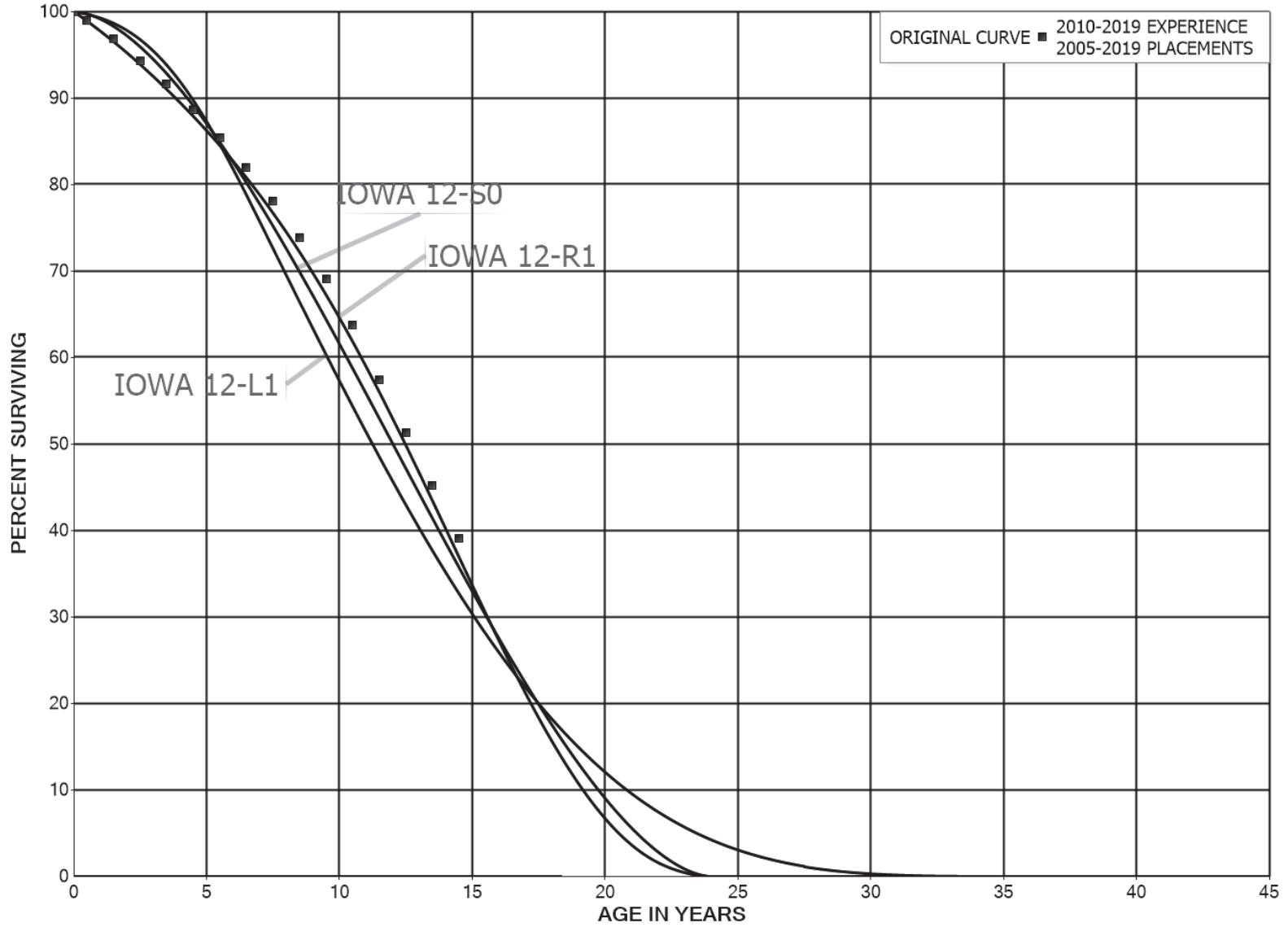




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

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

January 27, 2017

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

December 14, 2011

- Empire Administrative 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 2016. 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

362	Station Equipment
364	Poles, Towers & Fixtures Overhead
365	Conductors and Devices
367	Underground Conductors & Devices
368.1	Transformers
368.2	Transformer Installations
368	Services
370	Meters
371.0	Installations on Customers' Premises
371.5	Installations on Customers' Premises - Dusk to Dawn Lights
373	Street Lighting and Signal Systems
392.1	Transportation Equipment - Passenger Cars
392.2	Transportation Equipment - Light Trucks
392.4	Transportation Equipment - Heavy Trucks

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 2016. 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-21 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 43-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 1960-2016 experience band. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 55-R1 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 57 and reflects the outlook of management.

The estimate for Account 367, the 40-R2, 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, 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, Structures and Improvements include two primary locations, Forty Fort warehouse and the Nanticoke (a.k.a., Dundee) Service Center. A third major facility is located at the Empire facility in Wilkes Barre, PA. One floor of Empire's administrative office houses most of the electric division's offices however the Empire facility is included with UGI PNG for accounting purposes. The Empire facility was previously owned by PG Energy (a gas utility) before being acquired by UGI. Shortly after PG Energy was acquired in 2006 by UGI, the electric division personnel relocated to Empire from their nearby leased office building in Hanover Industrial Park. For ratemaking purposes in the current proceeding, the plant investment and depreciated related costs at Empire have been allocated to the electric

investment and depreciated related costs at Empire have been allocated to the electric division based on square footage used by the electric division compared with the gas division.

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.

**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, 2021, 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:

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

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:

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

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

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

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, 2021 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.. 9-30-2021
 SURVIVOR CURVE.... 20-S0
 IN-SERVICE MONTH.. 3.00

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	INTERVAL	ACCURAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6)	ACCURALS	SURVIVING	(9)	(10)
0.000	1.000	0.500	0.35012	0.35012000000	2021	7.85656929733	99.868498	0.0787	0.0394
1.000	2.000	1.500	0.81284	0.54189333333	2020	7.23550263066	99.243460	0.0729	0.1094
2.000	3.000	2.500	1.17125	0.46850000000	2019	6.73030596400	98.251415	0.0685	0.1713
3.000	4.000	3.500	1.47766	0.42218857143	2018	6.28496167828	96.926960	0.0648	0.2268
4.000	5.000	4.500	1.74739	0.38830888889	2017	5.87971294812	95.314435	0.0617	0.2777
5.000	6.000	5.500	1.98798	0.36145090909	2016	5.50483304913	93.446750	0.0589	0.3240
6.000	7.000	6.500	2.20398	0.33907384615	2015	5.15457067151	91.350770	0.0564	0.3666
7.000	8.000	7.500	2.39831	0.31977466667	2014	4.82514641510	89.049625	0.0542	0.4065
8.000	9.000	8.500	2.57310	0.30271764706	2013	4.51390025824	86.563920	0.0521	0.4429
9.000	10.000	9.500	2.72988	0.28735578947	2012	4.21886353997	83.912430	0.0503	0.4779
10.000	11.000	10.500	2.86981	0.27331523810	2011	3.93852802619	81.112585	0.0486	0.5103
11.000	12.000	11.500	2.99382	0.26033217391	2010	3.67170432018	78.180770	0.0470	0.5405
12.000	13.000	12.500	3.10262	0.24820960000	2009	3.41743343323	75.132550	0.0455	0.5688
13.000	14.000	13.500	3.19677	0.23679777778	2008	3.17492974434	71.982855	0.0441	0.5954
14.000	15.000	14.500	3.27673	0.22598137931	2007	2.94354016579	68.746105	0.0428	0.6206
15.000	16.000	15.500	3.34287	0.21566903226	2006	2.72271496001	65.436305	0.0416	0.6448
16.000	17.000	16.500	3.39546	0.20578545455	2005	2.51198771660	62.067140	0.0405	0.6683
17.000	18.000	17.500	3.43473	0.19627028571	2004	2.31095984647	58.652045	0.0394	0.6895
18.000	19.000	18.500	3.46083	0.18707189189	2003	2.11928875767	55.204265	0.0384	0.7104
19.000	20.000	19.500	3.47385	0.17814615385	2002	1.93667973480	51.736925	0.0374	0.7293
20.000	21.000	20.500	3.47385	0.16945609756	2001	1.76287860910	48.263075	0.0365	0.7483
21.000	22.000	21.500	3.46083	0.16096883721	2000	1.59766614171	44.795735	0.0357	0.7676
22.000	23.000	22.500	3.43473	0.15265466667	1999	1.44085438977	41.347955	0.0348	0.7830
23.000	24.000	23.500	3.39546	0.14448765957	1998	1.29228322665	37.932860	0.0341	0.8014
24.000	25.000	24.500	3.34287	0.13644367347	1997	1.15181756013	34.563695	0.0333	0.8159
25.000	26.000	25.500	3.27673	0.12849921569	1996	1.01934611555	31.253895	0.0326	0.8313
26.000	27.000	26.500	3.19677	0.12063283019	1995	0.89478009261	28.017145	0.0319	0.8454
27.000	28.000	27.500	3.10261	0.11282218182	1994	0.77805258661	24.867455	0.0313	0.8608
28.000	29.000	28.500	2.99383	0.10504666667	1993	0.66911816236	21.819235	0.0307	0.8750
29.000	30.000	29.500	2.86981	0.09728169492	1992	0.56795398157	18.887415	0.0301	0.8880
30.000	31.000	30.500	2.72988	0.08950426230	1991	0.47456100296	16.087570	0.0295	0.8998
31.000	32.000	31.500	2.57310	0.08168571429	1990	0.38896601466	13.436080	0.0289	0.9104
32.000	33.000	32.500	2.39831	0.07379415385	1989	0.31122608059	10.950375	0.0284	0.9230
33.000	34.000	33.500	2.20398	0.06579044776	1988	0.24143377979	8.649230	0.0279	0.9347
34.000	35.000	34.500	1.98798	0.05762260870	1987	0.17972725156	6.553250	0.0274	0.9453
35.000	36.000	35.500	1.74739	0.04922225352	1986	0.12630482045	4.685565	0.0270	0.9585
36.000	37.000	36.500	1.47766	0.04048383562	1985	0.08145177588	3.073040	0.0265	0.9673
37.000	38.000	37.500	1.17125	0.03123333333	1984	0.04559319140	1.748585	0.0261	0.9788
38.000	39.000	38.500	0.81284	0.02111272727	1983	0.01942016110	0.756540	0.0257	0.9895
39.000	40.000	39.500	0.35012	0.00886379747	1982	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 (2021 and 1982), 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 2020 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 2021 is calculated on the basis of a mid-year in-service date. Consequentially, the accrual for 2021 installation represents only one-half of one year. The first figure in column 7, for vintage 2021, equals all of the group annual accrual for the first equal life group (2021) plus all of the accruals for all of the subsequent equal life groups. For vintage 1982, the attained age at the beginning of the year is 39.00 years leaving only 0.500 year remaining. Thus, the accrual in 1982 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, 2021.

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
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
Computer Software	10
Computer Software – Major	15

For the purpose of calculating annual amortization amounts at September 30, 2021, 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, 2016 through September 30, 2020, and as estimated for the twelve months ended September 30, 2021. 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 2017 through 2021 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-13 summarize the results of the depreciation study at September 30, 2021. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2021, 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, 2021. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2021. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

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 2017-2021 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, 2017-2021, 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 on pages V-12 and V-13.

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, 2021

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ELECTRIC PLANT							
DISTRIBUTION PLANT							
361		50 - R3	77,359	16,440	60,919	3.28	2,538
362		40 - S1	4,529,183	335,942	4,193,241	3.40	154,191
364		56 - R2.5	47,899,197	15,597,094	32,302,103	1.94	931,493
365		55 - R1	51,439,143	12,749,460	38,689,683	2.47	1,270,225
366		65 - R3	8,078,145	2,271,680	5,806,465	1.56	126,083
367		40 - R2	12,710,383	3,572,375	9,138,008	3.07	390,480
368.1		43 - S1	16,836,822	7,948,210	8,888,612	2.14	359,552
368.2		35 - R2	13,446,438	6,078,018	7,368,420	2.68	360,990
369		50 - R2	15,031,312	7,255,181	7,776,131	1.82	273,846
370.1		33 - R1.5	2,371,062	1,841,494	529,568	2.00	47,502
370.2		70 - R5	1,968,757	782,413	1,186,344	1.35	26,513
370.3		20 - S3	5,317,749	3,801,650	1,516,099	3.35	178,114
371		30 - O1	2,174,291	1,017,806	1,156,485	3.37	73,206
371.5		20 - R1.5	347,706	330,628	17,078	0.89	3,108
373		34 - L0	2,204,611	1,039,209	1,165,402	3.14	69,156
TOTAL DISTRIBUTION PLANT			184,432,158	64,637,600	119,794,558	2.31	4,266,997
GENERAL PLANT							
390.1							
		100 - R1	1,471,597	753,843	717,754	4.80	70,576
	06-2032	* SQUARE	15,111	15,111	0	-	0
	06-2023	* FULLY ACCRUED	14,541	14,541	0	-	0
		100 - R1	76,179	76,179	0	-	0
	06-2025	* 100 - R1	19,895	19,895	0	-	0
	12-2047	* 100 - R1	19,895	19,895	0	-	0
		80 - R1.5	1,925,841	159,254	1,766,587	3.07	59,184
	07-2056	* 80 - R1.5	1,925,841	159,254	1,766,587	3.07	59,184
<i>SUBTOTAL ACCOUNT 390.1</i>			<i>3,523,164</i>	<i>1,038,823</i>	<i>2,484,341</i>	<i>3.68</i>	<i>129,760</i>
391		20 - SQ	68,648	22,557	46,091	5.86	4,020
391.1		5 - SQ	427,636	107,546	320,090	21.70	92,781
391.92		FULLY ACCRUED	607,693	607,693	0	-	0
393		10 - SQ	3,217	2,010	1,207	10.72	345
394		20 - SQ	1,439,039	533,259	905,780	5.22	75,084
395		10 - SQ	102,711	77,371	25,340	10.56	10,843
397		10 - SQ	649,329	224,545	424,784	9.59	62,302
398		10 - SQ	274,275	61,518	212,757	9.97	27,335
TOTAL GENERAL PLANT			7,095,712	2,675,322	4,420,390	5.67	402,470
SPECIAL DEPRECIABLE PLANT							
392.1		7 - L4	302,038	42,631	259,407	15.57	47,032
392.2		10 - L2.5	553,626	77,777	475,849	11.69	64,731
392.4		14 - S3	240,673	20,303	220,370	7.65	18,406
396		20 - S0	221,672	12,127	209,545	7.74	17,154
TOTAL SPECIAL DEPRECIABLE PLANT			1,318,009	152,838	1,165,171	11.18	147,323
TOTAL DEPRECIABLE PLANT			192,845,879	67,465,760	125,380,119	2.50	4,816,790

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, 2021

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
NONDEPRECIABLE PLANT							
301.1 ORGANIZATION			1,602				
302.1 FRANCHISES AND CONSENTS - PERPETUAL			6,436				
360.1 LAND AND LAND RIGHTS - LAND			87,293				
360.2 LAND AND LAND RIGHTS - LAND RIGHTS			14,336				
389.1 LAND AND LAND RIGHTS - LAND			202,584				
TOTAL NONDEPRECIABLE PLANT			312,251				
TOTAL ELECTRIC PLANT							
			193,158,130				
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612%			2,256,232	739,881	1,461,250		143,832
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS							
			190,901,898	66,725,879	123,918,869		4,672,958
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS	01-2069	*	32,736,746	1,669,228	31,067,518	3.03	993,070
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE			4,352,214	786,077	3,566,137	5.33	231,933
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT			417,176	252,293	164,883	18.01	75,148
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES			71,637	71,182	455	0.33	233
398 MISCELLANEOUS EQUIPMENT			27,967	3,541	24,426	10.28	2,874
TOTAL COMMON PLANT			44,691,812	2,782,321	34,823,419	2.93	1,303,258
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%							
			4,254,661	264,877	3,315,189		124,070
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE			36,837	33,632	3,205	4.80	1,769
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT			19,462,243	12,095,153	7,367,090	19.39	3,773,466
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	**	2,803,866	700,967	2,102,899	25.00	700,966
UNITE ERP	09-2034	***	10,695,816	763,681	9,932,135	7.14	764,010
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			13,499,682	1,464,648	12,035,034	10.85	1,464,976
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS			35,650,266	9,502,622	26,147,644	10.04	3,578,225
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS			129,553,487	36,210,800	93,342,687	6.79	8,799,634
TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III)			198,202,515	59,306,855	138,895,660	8.89	17,618,070
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%							
			16,252,606	4,863,162	11,389,444		1,444,682
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III			6,550,338	0	6,550,338	6.90	451,747
TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77%							
			377,955	0	377,955		26,066
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION							
			16,630,561	4,863,162	11,767,399		1,470,748



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, 2021

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)	
READING SERVICE CENTER - DATA CENTER								
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	*	100 - R1	2,120,858	1,471,324	649,534	3.58	75,836
TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%				197,452	136,980	60,472		7,060
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	12-2047	*	80 - R1.5	13,928,266	7,871,488	6,056,778	2.96	411,890
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%				1,820,424	1,028,803	791,621		53,834
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION				22,903,098	6,293,822	15,934,681		1,655,712
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%				5,991,725	1,646,539	4,168,704		433,154
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS				16,911,373	4,647,283	11,765,977		1,222,558
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS				207,813,271	71,373,162	135,684,846		5,895,516
AMORTIZATION OF NEGATIVE NET SALVAGE								567,837
GRAND TOTAL				207,813,271	71,373,162	135,684,846		6,463,353

* SURVIVOR CURVES FOR ACCOUNT 390 ARE INTERIM SURVIVOR CURVES. INDIVIDUAL BUILDINGS ARE LIFE SPANNED.

** REGULATORY ASSET DEPRECIATED OVER FOUR YEARS. THREE YEARS REMAINING.

*** REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS. THIRTEEN YEARS REMAINING



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2020 PROJECTED TO SEPTEMBER 30, 2021

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)
ELECTRIC PLANT									
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS	13,794	2,646	0	0	0	0	0	16,440	21.25
362 STATION EQUIPMENT	309,845	151,318	11,132	(125,967)	2,211	(12,597)	0	335,942	7.42
364 POLES, TOWERS AND FIXTURES	14,389,881	951,641	353,102	(39,012)	0	(58,518)	0	15,597,094	32.56
365 OVERHEAD CONDUCTORS AND DEVICES	12,212,339	1,146,523	78,160	(343,781)	0	(343,781)	0	12,749,460	24.79
366 UNDERGROUND CONDUIT	2,138,420	126,827	6,433	0	0	0	0	2,271,680	28.12
367 UNDERGROUND CONDUCTORS AND DEVICES	3,302,001	381,606	8,098	(111,031)	0	(8,299)	0	3,572,375	28.11
368.1 TRANSFORMERS	7,945,685	317,692	5,112	(297,010)	0	(23,269)	0	7,948,210	47.21
368.2 TRANSFORMER INSTALLATIONS	5,668,805	378,920	31,804	(1,007)	0	(504)	0	6,078,018	45.20
369 SERVICES	6,958,803	274,761	73,537	(18,880)	0	(33,040)	0	7,255,181	48.27
370.1 METERS	1,883,262	67,865	(11,894)	(44,082)	7,874	(4,408)	(57,123)	1,841,494	77.67
370.2 METER INSTALLATIONS	753,155	26,714	4,041	(998)	0	(499)	0	782,413	39.74
370.3 ELECTRONIC METERS	3,805,678	151,176	0	(212,327)	0	0	57,123	3,801,650	71.49
371 INSTALLATIONS ON CUSTOMER PREMISES	922,492	83,058	12,256	0	0	0	0	1,017,806	46.81
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	327,047	3,581	0	0	0	0	0	330,628	95.09
373 STREET LIGHTING AND SIGNAL SYSTEMS	949,269	76,059	13,881	0	0	0	0	1,039,209	47.14
TOTAL DISTRIBUTION PLANT	61,580,476	4,140,387	585,662	(1,194,095)	10,085	(484,915)	0	64,637,600	35.05
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	915,787	30,984	298	(67,500)	0	0	159,254	1,038,823	29.49
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	17,923	3,114	0	0	0	0	1,520	22,557	32.86
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15,890	98,740	0	(7,084)	0	0	0	107,546	25.15
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	607,693	0	0	0	0	0	0	607,693	100.00
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	4,840	37,791	0	0	0	0	0	42,631	14.11
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	30,603	49,913	(2,739)	0	0	0	0	77,777	14.05
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	5,907	14,396	0	0	0	0	0	20,303	8.44
393 STORES EQUIPMENT	1,665	345	0	0	0	0	0	2,010	62.48
394 TOOLS, SHOP AND GARAGE EQUIPMENT	458,429	74,830	0	0	0	0	0	533,259	37.06
395 LABORATORY EQUIPMENT	121,699	11,631	0	(55,959)	0	0	0	77,371	75.33
396 POWER OPERATED EQUIPMENT	(2,384)	14,511	0	0	0	0	0	12,127	5.47
397 COMMUNICATION EQUIPMENT	198,658	41,297	0	(15,410)	0	0	0	224,545	34.58
398 MISCELLANEOUS EQUIPMENT	42,653	18,781	84	0	0	0	0	61,518	22.43
TOTAL GENERAL PLANT	2,419,363	396,333	(2,357)	(145,953)	0	0	160,774	2,828,160	33.61
TOTAL DEPRECIABLE PLANT	63,999,839	4,536,720	583,305	(1,340,048)	10,085	(484,915)	160,774	67,465,760	34.98
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612%	632,934	103,685	(617)	(38,183)	0	0	42,060	739,881	
TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS	63,366,905	4,433,035	583,922	(1,301,865)	10,085	(484,915)	118,714	66,725,879	

UGI UTILITIES, INC. - ELECTRIC DIVISION
TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2020 PROJECTED TO SEPTEMBER 30, 2021

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)
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	779,168	1,047,117	0	(163,481)	0	0	6,424	1,669,228	5.10
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	254,872	0	0	(248,448)	0	0	(6,424)	0	0.00
391.0 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	553,234	232,843	0	0	0	0	0	786,077	18.06
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	187,186	78,315	0	(13,208)	0	0	0	252,293	60.48
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	70,759	423	0	0	0	0	0	71,182	99.36
398 MISCELLANEOUS EQUIPMENT	669	2,872	0	0	0	0	0	3,541	12.66
TOTAL COMMON PLANT	1,845,888	1,361,570	0	(425,137)	0	0	0	2,782,321	7.40
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%	175,729	129,621	0	(40,473)	0	0	0	264,877	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	31,683	1,949	0	0	0	0	0	33,632	91.30
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10,372,752	4,179,544	0	(2,457,143)	0	0	0	12,095,153	62.15
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	700,967	0	0	0	0	0	700,967	25.00
SUCCESS FACTORS	0	700,967	0	0	0	0	0	700,967	25.00
UNITE ERP	0	763,681	0	0	0	0	0	763,681	7.14
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	1,464,648	0	0	0	0	0	1,464,648	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	17,566,359	3,283,019	0	(11,346,756)	0	0	0	9,502,622	26.66
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	29,804,629	8,934,858	0	(2,528,687)	0	0	0	36,210,800	27.95
TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III)	57,775,423	17,864,018	0	(16,332,586)	0	0	0	59,306,855	29.92
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%	4,737,585	1,464,849	0	(1,339,272)	0	0	0	4,863,162	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III	0	0	0	0	0	0	0	0	0.00
TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77%	0	0	0	0	0	0	0	0	
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION	4,737,585	1,464,849	0	(1,339,272)	0	0	0	4,863,162	
READING SERVICE CENTER - DATA CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,394,973	76,351	0	0	0	0	0	1,471,324	69.37
TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%	129,872	7,108	0	0	0	0	0	136,980	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	7,304,295	567,193	0	0	0	0	0	7,871,488	56.51
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	954,671	74,132	0	0	0	0	0	1,028,803	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	5,997,857	1,675,710	0	(1,379,745)	0	0	0	6,293,822	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%	1,569,111	438,386	0	(360,958)	0	0	0	1,646,539	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	4,428,746	1,237,324	0	(1,018,787)	0	0	0	4,647,283	
TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	67,795,651	5,670,359	583,922	(2,320,652)	10,085	(484,915)	118,714	71,373,162	

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021

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)
ELECTRIC PLANT								
DISTRIBUTION PLANT								
361 STRUCTURES AND IMPROVEMENTS	77,359	0	0	0	77,359	77,359	3.42	2,646
362 STATION EQUIPMENT	3,498,322	1,156,828	(125,967)	0	4,529,183	4,013,753	3.77	151,318
364 POLES, TOWERS AND FIXTURES	47,264,911	673,298	(39,012)	0	47,899,197	47,582,054	2.00	951,641
365 OVERHEAD CONDUCTORS AND DEVICES	44,907,309	6,875,615	(343,781)	0	51,439,143	48,173,226	2.38	1,146,523
366 UNDERGROUND CONDUIT	8,078,145	0	0	0	8,078,145	8,078,145	1.57	126,827
367 UNDERGROUND CONDUCTORS AND DEVICES	11,830,166	991,248	(111,031)	0	12,710,383	12,270,275	3.11	381,606
368.1 TRANSFORMERS	14,932,332	2,201,500	(297,010)	0	16,836,822	15,884,577	2.00	317,692
368.2 TRANSFORMER INSTALLATIONS	13,427,312	20,133	(1,007)	0	13,446,438	13,436,875	2.82	378,920
369 SERVICES	14,672,583	377,609	(18,880)	0	15,031,312	14,851,948	1.85	274,761
370.1 METERS	2,972,631	0	(44,082)	(557,487)	2,371,062	2,671,847	2.54	67,865
370.2 METER INSTALLATIONS	1,959,726	10,029	(998)	0	1,968,757	1,964,242	1.36	26,714
370.3 ELECTRONIC METERS	4,896,838	75,751	(212,327)	557,487	5,317,749	5,107,294	2.96	151,176
371 INSTALLATIONS ON CUSTOMER PREMISES	2,174,291	0	0	0	2,174,291	2,174,291	3.82	83,058
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	347,706	0	0	0	347,706	347,706	1.03	3,581
373 STREET LIGHTING AND SIGNAL SYSTEMS	2,204,611	0	0	0	2,204,611	2,204,611	3.45	76,059
TOTAL DISTRIBUTION PLANT	173,244,242	12,382,011	(1,194,095)	0	184,432,158	178,838,200		4,140,387
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	1,214,823	500,000	(67,500)	1,875,841	3,523,164	2,368,994	1.31	30,984
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	51,367	0	0	17,281	68,648	60,008	5.19	3,114
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	434,720	0	(7,084)	0	427,636	431,178	22.90	98,740
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	607,693	0	0	0	607,693	607,693	-	0
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	171,535	130,503	0	0	302,038	236,787	15.96	37,791
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	314,418	239,208	0	0	553,626	434,022	11.50	49,913
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	136,684	103,989	0	0	240,673	188,679	7.63	14,396
393 STORES EQUIPMENT	3,217	0	0	0	3,217	3,217	10.72	345
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,439,039	0	0	0	1,439,039	1,439,039	5.20	74,830
395 LABORATORY EQUIPMENT	158,670	0	(55,959)	0	102,711	130,691	8.90	11,631
396 POWER OPERATED EQUIPMENT	125,893	95,779	0	0	221,672	173,783	8.35	14,511
397 COMMUNICATION EQUIPMENT	323,502	341,237	(15,410)	0	649,329	486,416	8.49	41,297
398 MISCELLANEOUS EQUIPMENT	104,750	169,525	0	0	274,275	189,513	9.91	18,781
TOTAL GENERAL PLANT	5,086,311	1,580,241	(145,953)	1,893,122	8,413,721	6,750,016		396,333
TOTAL DEPRECIABLE PLANT	178,330,553	13,962,252	(1,340,048)	1,893,122	192,845,879	185,588,216		4,536,720

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021

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)
NONDEPRECIABLE PLANT								
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	87,293	0	0	0	87,293	87,293		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	0	14,336	14,336		
389.1 LAND AND LAND RIGHTS - LAND	94,222	0	0	108,362	202,584	148,403		
TOTAL NONDEPRECIABLE PLANT	203,889	0	0	108,362	312,251	258,070		
TOTAL ELECTRIC PLANT								
	178,534,442	13,962,252	(1,340,048)	2,001,484	193,158,130	185,846,286		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612%	1,357,392	413,410	(38,183)	523,612	2,256,232	1,806,812		103,685
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS	177,177,050	13,548,842	(1,301,865)	1,477,872	190,901,898	184,039,474		4,433,035
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	32,100,227	800,000	(163,481)	0	32,736,746	32,418,487	3.23	1,047,117
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	248,448	0	(248,448)	0	0	124,224	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,352,214	0	0	0	4,352,214	4,352,214	5.35	232,843
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	430,384	0	(13,208)	0	417,176	423,780	18.48	78,315
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	71,637	0	0	0	71,637	71,637	0.59	423
398 MISCELLANEOUS EQUIPMENT	27,967	0	0	0	27,967	27,967	10.27	2,872
TOTAL COMMON PLANT	44,316,949	800,000	(425,137)	0	44,691,812	44,504,381		1,361,570
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%	4,218,974	76,160	(40,473)	0	4,254,661	4,236,817		129,621
INFORMATION SERVICES (IS)								
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	36,837	0	0	0	36,837	36,837	5.29	1,949
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	21,919,385	0	(2,457,142)	0	19,462,243	20,690,814	20.20	4,179,544
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	25.00	700,967
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	763,681
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	13,499,682	0	0	0	13,499,682	13,499,682		1,464,648
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	35,147,199	11,849,823	(11,346,756)	0	35,650,266	35,398,732	7.49	3,283,019
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	132,082,174	0	(2,528,687)	0	129,553,487	130,817,831	6.83	8,934,858
TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III)	202,685,277	11,849,823	(16,332,585)	0	198,202,515	200,443,896		17,864,018
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%	16,620,193	971,685	(1,339,272)	0	16,252,606	16,436,399		1,464,849
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III	0	6,550,338	0	0	6,550,338	3,275,169	-	0
TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77%	0	377,955	0	0	377,955	188,977		0
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION	16,620,193	1,349,640	(1,339,272)	0	16,630,561	16,625,376		1,464,849

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021

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)
READING SERVICE CENTER - DATA CENTER								
390.1 STRUCTURES AND IMPROVEMENTS	2,120,858	0	0	0	2,120,858	2,120,858	3.60	76,351
TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%	197,452	0	0	0	197,452	197,452		7,108
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	13,629,471	298,795	0	0	13,928,266	13,778,869	4.13	567,193
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,781,372	39,053	0	0	1,820,424	1,800,898		74,132
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	22,817,991	1,464,853	(1,379,745)	0	22,903,098	22,860,543		1,675,710
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%	5,969,460	383,223	(360,958)	0	5,991,725	5,980,592		438,386
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	16,848,531	1,081,630	(1,018,787)	0	16,911,373	16,879,951		1,237,324
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	194,025,581	14,630,472	(2,320,652)	1,477,872	207,813,271	200,919,425		5,670,359





UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		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)		
ELECTRIC PLANT												
DISTRIBUTION PLANT												
361	0	0	0	0	0	0	0	0	0	0	-	0
362	0	0	(6,395)	31,267	0	5,944	0	24,880	(2,211)	12,597	66,082	13,216
364	0	315,585	0	224,701	0	178,476	0	695,428	0	58,518	1,472,708	294,542
365	0	91,147	0	48,433	0	54,263	0	121,069	0	343,781	658,693	131,739
366	0	13,832	0	4,203	0	3,977	0	9,269	0	0	31,281	6,256
367	0	12,707	0	6,274	0	4,285	0	14,036	0	8,299	45,601	9,120
368.1	0	7,007	0	15,300	0	235	0	3,020	0	23,269	48,831	9,766
368.2	0	16,645	0	45,925	0	17,595	0	58,648	0	504	139,317	27,863
369	0	59,124	0	74,029	0	88,722	0	81,584	0	33,040	336,499	67,300
370.1	0	0	0	0	0	0	(59,469)	0	(7,874)	4,408	(62,935)	(12,587)
370.2	0	2,789	0	4,074	0	6,489	0	3,781	0	499	17,632	3,526
370.3	0	0	0	0	0	0	0	0	0	0	-	0
371	0	13,648	0	10,164	0	7,910	0	9,609	0	0	41,331	8,266
371.5	0	0	0	0	0	0	0	0	0	0	-	0
373	0	16,397	0	10,708	0	7,411	0	19,433	0	0	53,949	10,790
TOTAL	0	548,881	(6,395)	475,078	0	375,307	(59,469)	1,040,757	(10,085)	484,915	2,848,989	569,797
GENERAL PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.92	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	0	0	0	0	0	(13,693)	0	0	0	(13,693)	(2,739)
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	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	419	0	0	419	84
TOTAL	0	0	0	0	0	0	(13,693)	419	0	0	(13,274)	(2,655)
TOTAL ELECTRIC	0	548,881	(6,395)	475,078	0	375,307	(73,162)	1,041,176	(10,085)	484,915	2,835,715	567,142
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612%												
	0	0	0	0	0	0	(3,582)	110	0	0	(3,473)	(695)
TOTAL	0	548,881	(6,395)	475,078	0	375,307	(69,580)	1,041,066	(10,085)	484,915	2,839,188	567,837

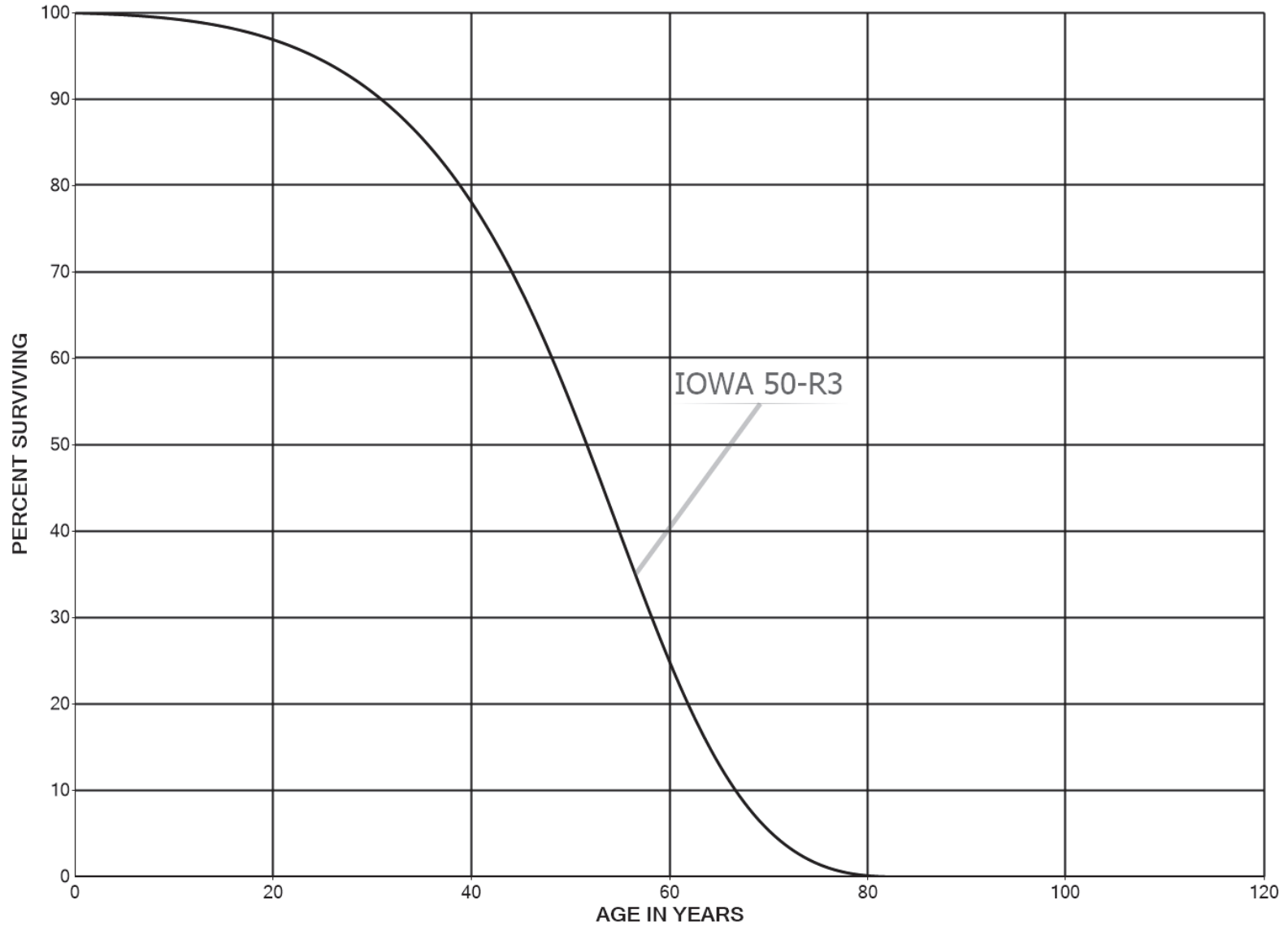
UGI UTILITIES, INC. - ELECTRIC DIVISION
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		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)		
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION												
COMMON PLANT												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	0	548,881	(6,395)	475,078	0	375,307	(69,580)	1,041,066	(10,085)	484,915	2,839,188	567,837

PART VI. SERVICE LIFE STATISTICS

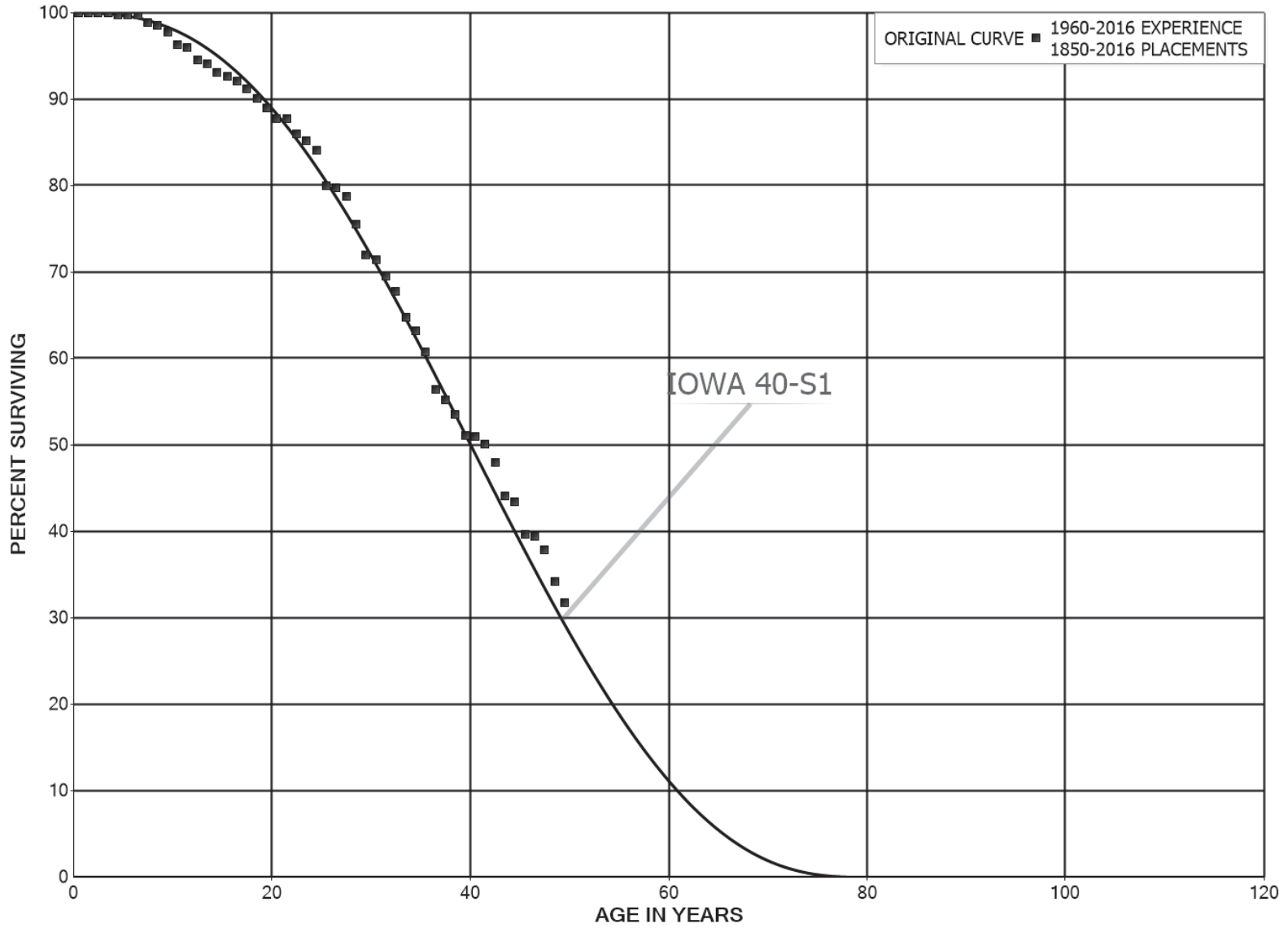


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 361 - STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 362 - STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2016

EXPERIENCE BAND 1960-2016

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	685,795		0.0000	1.0000	100.00
0.5	718,281		0.0000	1.0000	100.00
1.5	640,228	224	0.0004	0.9996	100.00
2.5	681,056	128	0.0002	0.9998	99.96
3.5	734,354	1,328	0.0018	0.9982	99.95
4.5	759,820	222	0.0003	0.9997	99.77
5.5	777,077	215	0.0003	0.9997	99.74
6.5	778,907	7,150	0.0092	0.9908	99.71
7.5	855,271	2,241	0.0026	0.9974	98.79
8.5	855,409	6,857	0.0080	0.9920	98.53
9.5	882,239	12,995	0.0147	0.9853	97.74
10.5	901,626	3,702	0.0041	0.9959	96.30
11.5	948,142	14,405	0.0152	0.9848	95.91
12.5	931,457	3,693	0.0040	0.9960	94.45
13.5	918,832	10,273	0.0112	0.9888	94.08
14.5	908,864	4,524	0.0050	0.9950	93.03
15.5	903,657	5,028	0.0056	0.9944	92.56
16.5	931,651	9,033	0.0097	0.9903	92.05
17.5	934,097	11,520	0.0123	0.9877	91.16
18.5	929,137	11,604	0.0125	0.9875	90.03
19.5	901,179	12,006	0.0133	0.9867	88.91
20.5	847,260	256	0.0003	0.9997	87.72
21.5	858,670	17,605	0.0205	0.9795	87.70
22.5	847,960	7,229	0.0085	0.9915	85.90
23.5	841,218	10,668	0.0127	0.9873	85.17
24.5	831,548	40,805	0.0491	0.9509	84.09
25.5	770,548	1,871	0.0024	0.9976	79.96
26.5	768,567	9,623	0.0125	0.9875	79.77
27.5	766,205	31,611	0.0413	0.9587	78.77
28.5	735,092	34,205	0.0465	0.9535	75.52
29.5	739,952	5,808	0.0078	0.9922	72.00
30.5	817,464	22,512	0.0275	0.9725	71.44
31.5	804,597	20,717	0.0257	0.9743	69.47
32.5	787,487	34,581	0.0439	0.9561	67.68
33.5	821,921	19,361	0.0236	0.9764	64.71
34.5	927,556	36,771	0.0396	0.9604	63.19
35.5	910,479	64,825	0.0712	0.9288	60.68
36.5	854,237	18,623	0.0218	0.9782	56.36
37.5	827,628	23,847	0.0288	0.9712	55.13
38.5	817,005	37,128	0.0454	0.9546	53.54

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1960-2016			
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	772,265	1,887	0.0024	0.9976	51.11	
40.5	763,251	14,475	0.0190	0.9810	50.98	
41.5	742,739	31,210	0.0420	0.9580	50.02	
42.5	711,883	57,063	0.0802	0.9198	47.92	
43.5	620,184	8,812	0.0142	0.9858	44.08	
44.5	580,201	51,031	0.0880	0.9120	43.45	
45.5	517,846	2,991	0.0058	0.9942	39.63	
46.5	511,672	20,507	0.0401	0.9599	39.40	
47.5	449,856	43,465	0.0966	0.9034	37.82	
48.5	403,096	29,437	0.0730	0.9270	34.17	
49.5	348,083	2,160	0.0062	0.9938	31.67	
50.5	342,533	9,843	0.0287	0.9713	31.47	
51.5	325,646	4,667	0.0143	0.9857	30.57	
52.5	310,651	126	0.0004	0.9996	30.13	
53.5	304,675	1,081	0.0035	0.9965	30.12	
54.5	260,289	6,919	0.0266	0.9734	30.01	
55.5	244,111	499	0.0020	0.9980	29.21	
56.5	238,656		0.0000	1.0000	29.15	
57.5	227,355	133	0.0006	0.9994	29.15	
58.5	195,290		0.0000	1.0000	29.14	
59.5	194,343	10,891	0.0560	0.9440	29.14	
60.5	177,001	1,510	0.0085	0.9915	27.51	
61.5	143,050	1,568	0.0110	0.9890	27.27	
62.5	141,481	133	0.0009	0.9991	26.97	
63.5	141,234	906	0.0064	0.9936	26.95	
64.5	117,901	290	0.0025	0.9975	26.77	
65.5	110,700		0.0000	1.0000	26.71	
66.5	101,059	17,790	0.1760	0.8240	26.71	
67.5	62,731	12,281	0.1958	0.8042	22.01	
68.5	47,868	7,360	0.1538	0.8462	17.70	
69.5	40,508	5,755	0.1421	0.8579	14.98	
70.5	34,753		0.0000	1.0000	12.85	
71.5	34,583		0.0000	1.0000	12.85	
72.5	32,916		0.0000	1.0000	12.85	
73.5	32,916		0.0000	1.0000	12.85	
74.5	28,617	233	0.0081	0.9919	12.85	
75.5	27,724		0.0000	1.0000	12.74	
76.5	27,724		0.0000	1.0000	12.74	
77.5	27,513		0.0000	1.0000	12.74	
78.5	27,289		0.0000	1.0000	12.74	

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1960-2016		
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	26,886		0.0000	1.0000	12.74
80.5	26,886		0.0000	1.0000	12.74
81.5	26,886		0.0000	1.0000	12.74
82.5	26,886		0.0000	1.0000	12.74
83.5	26,886		0.0000	1.0000	12.74
84.5	26,886		0.0000	1.0000	12.74
85.5	26,886		0.0000	1.0000	12.74
86.5	26,886		0.0000	1.0000	12.74
87.5	10,784		0.0000	1.0000	12.74
88.5	10,784		0.0000	1.0000	12.74
89.5	9,945		0.0000	1.0000	12.74
90.5	3,618		0.0000	1.0000	12.74
91.5	2,726		0.0000	1.0000	12.74
92.5					12.74
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5	400		0.0000		
110.5	400		0.0000		
111.5	400		0.0000		
112.5	400		0.0000		
113.5	400		0.0000		
114.5	400		0.0000		
115.5	400		0.0000		
116.5	400		0.0000		
117.5	400		0.0000		
118.5	400		0.0000		

UGI UTILITIES, INC. - ELECTRIC DIVISION

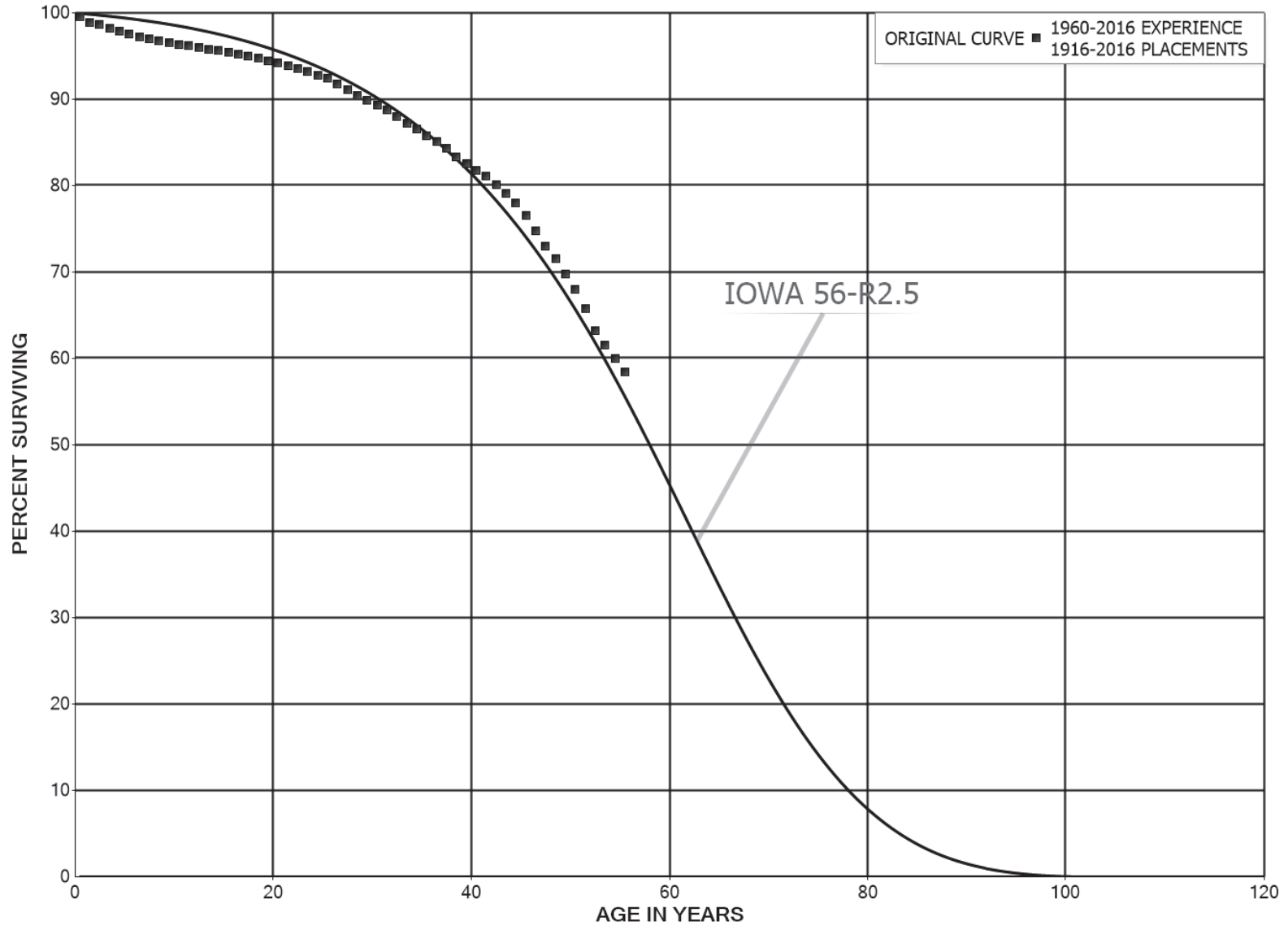
ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1960-2016		
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	400		0.0000		
120.5	400		0.0000		
121.5	400		0.0000		
122.5	400		0.0000		
123.5	400		0.0000		
124.5	400		0.0000		
125.5	400		0.0000		
126.5	400		0.0000		
127.5	400		0.0000		
128.5	400		0.0000		
129.5	400		0.0000		
130.5	400		0.0000		
131.5	400		0.0000		
132.5	400		0.0000		
133.5	400		0.0000		
134.5	400		0.0000		
135.5	400		0.0000		
136.5	400		0.0000		
137.5	400		0.0000		
138.5	400		0.0000		
139.5	400		0.0000		
140.5	400		0.0000		
141.5	400		0.0000		
142.5	400		0.0000		
143.5	400		0.0000		
144.5	400		0.0000		
145.5	400		0.0000		
146.5	400		0.0000		
147.5	400		0.0000		
148.5	400	400	1.0000		
149.5					



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 1916-2016

EXPERIENCE BAND 1960-2016

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	37,389,819	192,809	0.0052	0.9948	100.00
0.5	35,937,266	215,961	0.0060	0.9940	99.48
1.5	34,354,387	104,419	0.0030	0.9970	98.89
2.5	32,725,680	127,536	0.0039	0.9961	98.59
3.5	31,532,811	116,401	0.0037	0.9963	98.20
4.5	30,605,201	108,884	0.0036	0.9964	97.84
5.5	29,109,543	98,043	0.0034	0.9966	97.49
6.5	28,030,357	75,861	0.0027	0.9973	97.16
7.5	26,951,756	49,513	0.0018	0.9982	96.90
8.5	25,895,878	49,841	0.0019	0.9981	96.72
9.5	24,999,944	51,845	0.0021	0.9979	96.54
10.5	23,928,672	41,168	0.0017	0.9983	96.34
11.5	22,839,771	48,278	0.0021	0.9979	96.17
12.5	21,736,139	48,316	0.0022	0.9978	95.97
13.5	20,783,085	40,771	0.0020	0.9980	95.75
14.5	19,990,631	40,128	0.0020	0.9980	95.57
15.5	19,039,939	46,874	0.0025	0.9975	95.37
16.5	18,334,867	45,945	0.0025	0.9975	95.14
17.5	17,517,696	40,725	0.0023	0.9977	94.90
18.5	16,583,960	49,083	0.0030	0.9970	94.68
19.5	15,610,911	42,909	0.0027	0.9973	94.40
20.5	14,360,108	49,530	0.0034	0.9966	94.14
21.5	13,054,445	45,960	0.0035	0.9965	93.82
22.5	12,091,292	43,938	0.0036	0.9964	93.48
23.5	11,339,142	49,664	0.0044	0.9956	93.15
24.5	10,358,391	44,215	0.0043	0.9957	92.74
25.5	9,641,928	63,112	0.0065	0.9935	92.34
26.5	8,975,128	62,746	0.0070	0.9930	91.74
27.5	8,246,368	60,372	0.0073	0.9927	91.10
28.5	7,732,723	54,027	0.0070	0.9930	90.43
29.5	7,271,466	43,953	0.0060	0.9940	89.80
30.5	6,880,003	43,672	0.0063	0.9937	89.25
31.5	6,571,255	54,199	0.0082	0.9918	88.69
32.5	6,214,196	54,377	0.0088	0.9912	87.96
33.5	5,857,641	43,466	0.0074	0.9926	87.19
34.5	5,557,949	52,866	0.0095	0.9905	86.54
35.5	5,265,420	42,973	0.0082	0.9918	85.72
36.5	4,994,213	45,565	0.0091	0.9909	85.02
37.5	4,563,434	49,095	0.0108	0.9892	84.24
38.5	4,191,232	42,158	0.0101	0.9899	83.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016			
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	3,861,951	37,022	0.0096	0.9904	82.50	
40.5	3,565,270	28,800	0.0081	0.9919	81.71	
41.5	3,283,594	38,898	0.0118	0.9882	81.05	
42.5	2,930,688	37,784	0.0129	0.9871	80.09	
43.5	2,657,227	37,362	0.0141	0.9859	79.05	
44.5	2,471,598	46,235	0.0187	0.9813	77.94	
45.5	2,208,804	50,938	0.0231	0.9769	76.48	
46.5	1,992,031	46,789	0.0235	0.9765	74.72	
47.5	1,808,739	36,954	0.0204	0.9796	72.96	
48.5	1,668,970	42,034	0.0252	0.9748	71.47	
49.5	1,569,658	38,348	0.0244	0.9756	69.67	
50.5	1,440,248	47,198	0.0328	0.9672	67.97	
51.5	1,293,178	51,289	0.0397	0.9603	65.74	
52.5	1,186,410	30,254	0.0255	0.9745	63.14	
53.5	1,103,464	27,314	0.0248	0.9752	61.53	
54.5	1,026,407	27,646	0.0269	0.9731	60.00	
55.5	941,483	16,513	0.0175	0.9825	58.39	
56.5	883,724	15,907	0.0180	0.9820	57.36	
57.5	817,755	14,414	0.0176	0.9824	56.33	
58.5	755,902	16,345	0.0216	0.9784	55.34	
59.5	710,747	19,286	0.0271	0.9729	54.14	
60.5	661,050	23,237	0.0352	0.9648	52.67	
61.5	595,062	10,920	0.0184	0.9816	50.82	
62.5	557,003	21,655	0.0389	0.9611	49.89	
63.5	512,396	8,080	0.0158	0.9842	47.95	
64.5	478,538	9,839	0.0206	0.9794	47.19	
65.5	433,546	18,439	0.0425	0.9575	46.22	
66.5	397,219	23,746	0.0598	0.9402	44.26	
67.5	347,589	22,661	0.0652	0.9348	41.61	
68.5	297,488	9,358	0.0315	0.9685	38.90	
69.5	266,394	9,035	0.0339	0.9661	37.67	
70.5	233,627	8,653	0.0370	0.9630	36.40	
71.5	208,268	5,444	0.0261	0.9739	35.05	
72.5	188,763	4,418	0.0234	0.9766	34.13	
73.5	169,109	9,583	0.0567	0.9433	33.33	
74.5	148,357	3,200	0.0216	0.9784	31.44	
75.5	129,052	3,908	0.0303	0.9697	30.77	
76.5	115,668	3,681	0.0318	0.9682	29.83	
77.5	106,340	1,609	0.0151	0.9849	28.88	
78.5	101,068	716	0.0071	0.9929	28.45	

UGI UTILITIES, INC. - ELECTRIC DIVISION

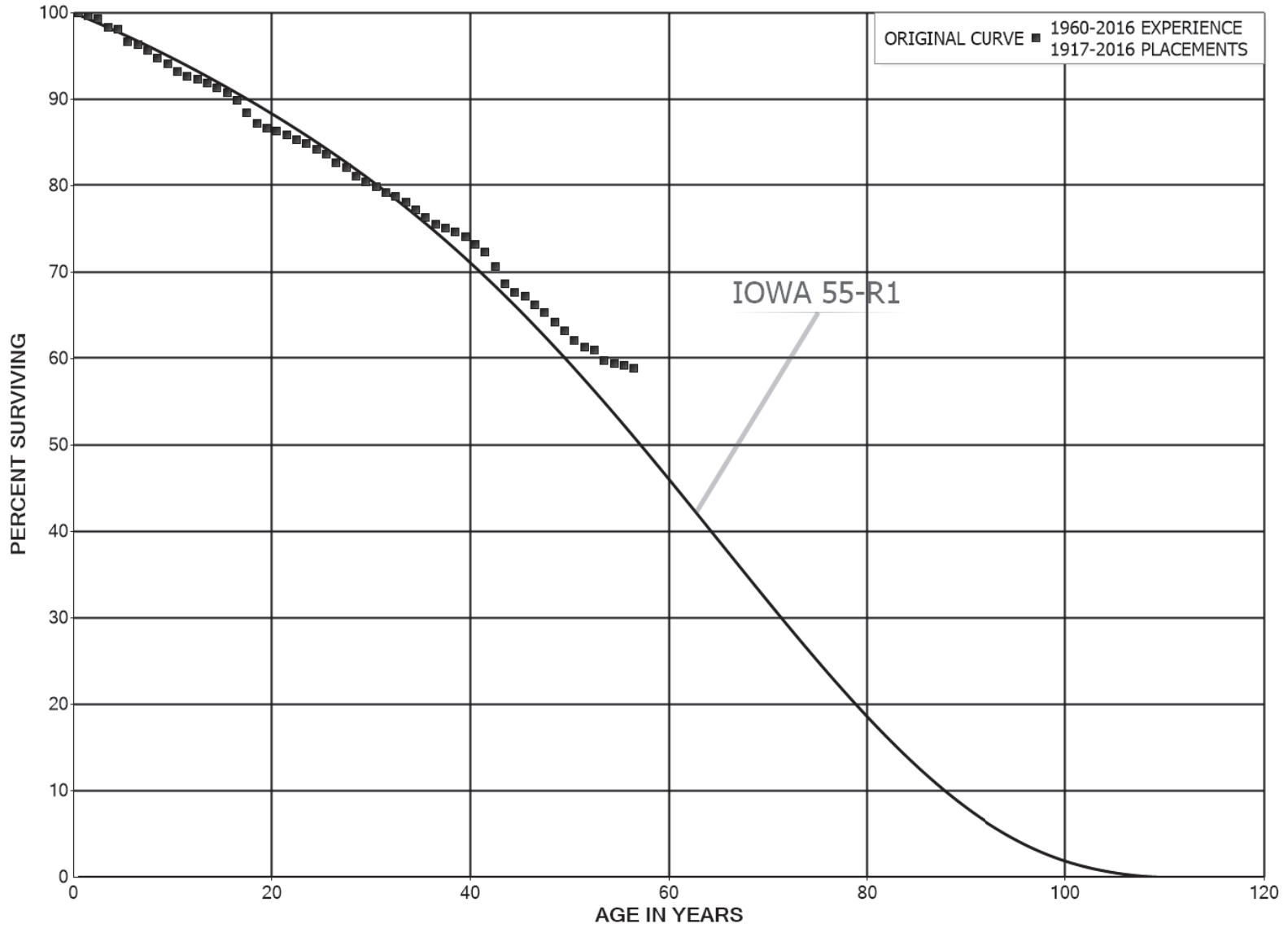
ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016			
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	93,240	898	0.0096	0.9904	28.25	
80.5	77,250	1,388	0.0180	0.9820	27.97	
81.5	63,344	690	0.0109	0.9891	27.47	
82.5	55,791	8,352	0.1497	0.8503	27.17	
83.5	38,832	2,401	0.0618	0.9382	23.10	
84.5	32,151	3,039	0.0945	0.9055	21.68	
85.5	28,404	2,267	0.0798	0.9202	19.63	
86.5	22,079	614	0.0278	0.9722	18.06	
87.5	20,611	169	0.0082	0.9918	17.56	
88.5	19,020	155	0.0081	0.9919	17.41	
89.5	17,659	260	0.0147	0.9853	17.27	
90.5	15,882	77	0.0049	0.9951	17.02	
91.5	15,649	3,339	0.2133	0.7867	16.93	
92.5	12,185		0.0000	1.0000	13.32	
93.5	11,982		0.0000	1.0000	13.32	
94.5	11,935		0.0000	1.0000	13.32	
95.5	11,871		0.0000	1.0000	13.32	
96.5	6,555		0.0000	1.0000	13.32	
97.5					13.32	



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 1917-2016

EXPERIENCE BAND 1960-2016

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	31,301,367	3,062	0.0001	0.9999	100.00
0.5	30,405,411	122,371	0.0040	0.9960	99.99
1.5	28,391,236	96,052	0.0034	0.9966	99.59
2.5	26,653,058	259,726	0.0097	0.9903	99.25
3.5	24,804,882	58,752	0.0024	0.9976	98.28
4.5	23,626,936	345,908	0.0146	0.9854	98.05
5.5	22,524,311	84,252	0.0037	0.9963	96.62
6.5	21,659,351	138,418	0.0064	0.9936	96.25
7.5	20,476,856	186,412	0.0091	0.9909	95.64
8.5	19,151,808	143,782	0.0075	0.9925	94.77
9.5	17,915,918	166,834	0.0093	0.9907	94.06
10.5	17,121,333	100,800	0.0059	0.9941	93.18
11.5	16,073,768	62,633	0.0039	0.9961	92.63
12.5	15,482,011	74,498	0.0048	0.9952	92.27
13.5	14,840,530	83,762	0.0056	0.9944	91.83
14.5	14,342,633	96,531	0.0067	0.9933	91.31
15.5	13,601,792	131,284	0.0097	0.9903	90.69
16.5	13,059,304	202,951	0.0155	0.9845	89.82
17.5	12,342,662	176,834	0.0143	0.9857	88.42
18.5	11,488,603	68,494	0.0060	0.9940	87.16
19.5	10,762,081	44,353	0.0041	0.9959	86.64
20.5	9,926,303	50,096	0.0050	0.9950	86.28
21.5	9,060,027	55,402	0.0061	0.9939	85.84
22.5	8,511,698	47,409	0.0056	0.9944	85.32
23.5	8,102,444	64,886	0.0080	0.9920	84.84
24.5	7,417,078	49,095	0.0066	0.9934	84.16
25.5	6,883,521	77,631	0.0113	0.9887	83.61
26.5	6,521,113	45,343	0.0070	0.9930	82.66
27.5	6,199,583	74,973	0.0121	0.9879	82.09
28.5	5,887,500	49,970	0.0085	0.9915	81.10
29.5	5,745,626	44,510	0.0077	0.9923	80.41
30.5	5,575,413	40,390	0.0072	0.9928	79.79
31.5	5,477,978	35,913	0.0066	0.9934	79.21
32.5	5,403,570	40,312	0.0075	0.9925	78.69
33.5	5,324,533	62,630	0.0118	0.9882	78.10
34.5	5,088,675	62,740	0.0123	0.9877	77.18
35.5	4,834,574	43,484	0.0090	0.9910	76.23
36.5	4,624,526	32,047	0.0069	0.9931	75.55
37.5	4,350,628	25,398	0.0058	0.9942	75.02
38.5	4,072,937	30,045	0.0074	0.9926	74.58

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 1960-2016		
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	3,709,283	42,238	0.0114	0.9886	74.03
40.5	3,448,149	43,897	0.0127	0.9873	73.19
41.5	3,120,912	69,248	0.0222	0.9778	72.26
42.5	2,791,082	80,238	0.0287	0.9713	70.66
43.5	2,555,990	36,412	0.0142	0.9858	68.62
44.5	2,399,185	18,086	0.0075	0.9925	67.65
45.5	2,173,625	30,372	0.0140	0.9860	67.14
46.5	1,962,997	28,262	0.0144	0.9856	66.20
47.5	1,725,410	27,226	0.0158	0.9842	65.25
48.5	1,603,488	24,774	0.0155	0.9845	64.22
49.5	1,541,082	27,852	0.0181	0.9819	63.22
50.5	1,457,382	18,975	0.0130	0.9870	62.08
51.5	1,343,103	7,894	0.0059	0.9941	61.27
52.5	1,221,326	23,489	0.0192	0.9808	60.91
53.5	1,118,414	6,567	0.0059	0.9941	59.74
54.5	1,061,125	4,299	0.0041	0.9959	59.39
55.5	1,003,888	5,536	0.0055	0.9945	59.15
56.5	962,540	2,881	0.0030	0.9970	58.82
57.5	926,190	5,311	0.0057	0.9943	58.65
58.5	894,879	4,876	0.0054	0.9946	58.31
59.5	838,081	4,290	0.0051	0.9949	57.99
60.5	798,656	6,697	0.0084	0.9916	57.70
61.5	734,694	16,199	0.0220	0.9780	57.21
62.5	682,657	13,852	0.0203	0.9797	55.95
63.5	647,247	6,407	0.0099	0.9901	54.82
64.5	619,105	10,080	0.0163	0.9837	54.27
65.5	574,893	3,100	0.0054	0.9946	53.39
66.5	535,787	2,733	0.0051	0.9949	53.10
67.5	487,145	3,601	0.0074	0.9926	52.83
68.5	456,135	5,694	0.0125	0.9875	52.44
69.5	418,491	3,289	0.0079	0.9921	51.79
70.5	392,999	6,218	0.0158	0.9842	51.38
71.5	377,566	5,517	0.0146	0.9854	50.57
72.5	368,178	2,899	0.0079	0.9921	49.83
73.5	359,892	1,218	0.0034	0.9966	49.44
74.5	356,123	6,663	0.0187	0.9813	49.27
75.5	338,847	7,719	0.0228	0.9772	48.35
76.5	316,907	7,979	0.0252	0.9748	47.24
77.5	290,220	11,099	0.0382	0.9618	46.06
78.5	269,545	5,214	0.0193	0.9807	44.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

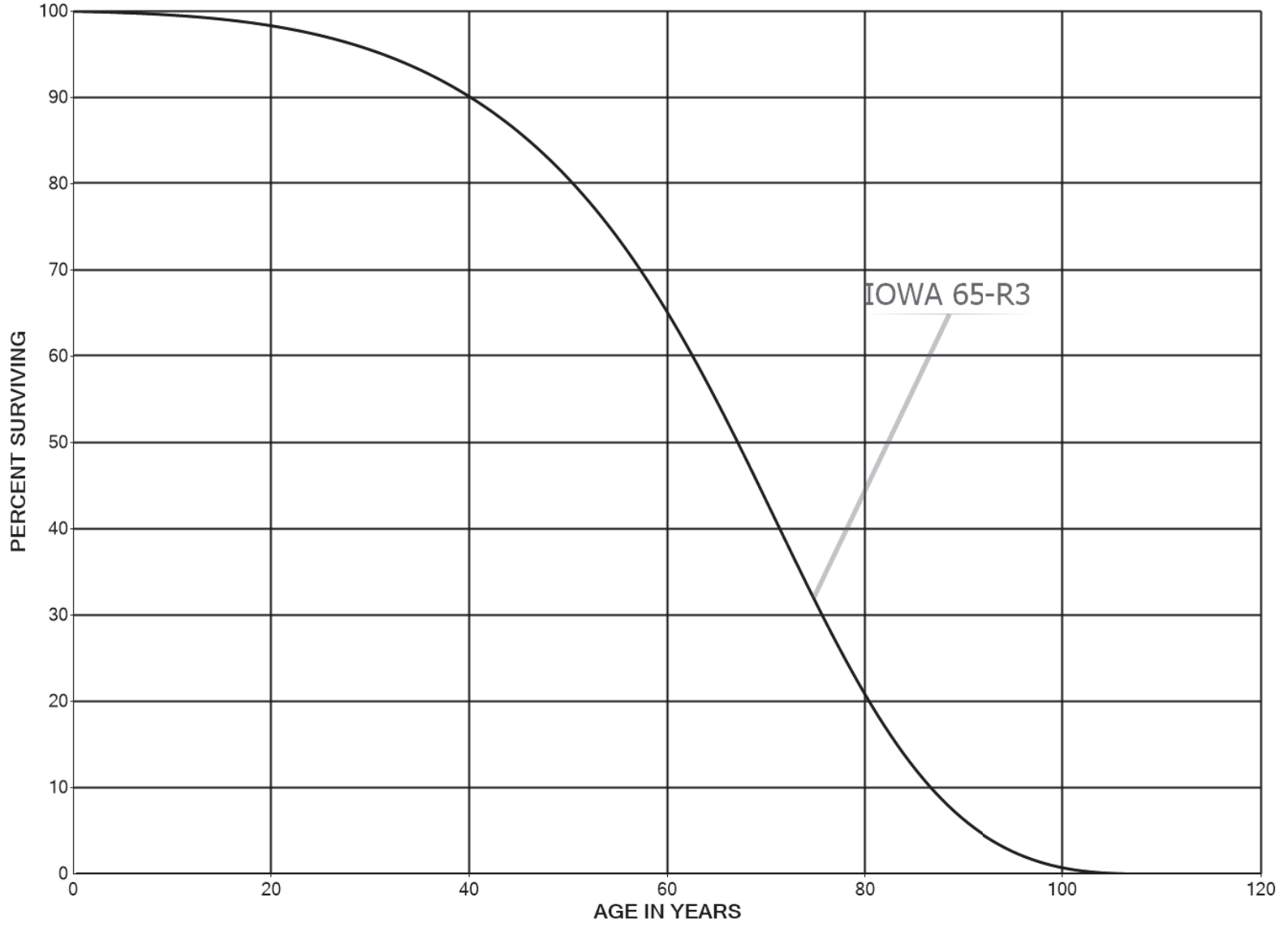
ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 1960-2016			
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	259,082	3,648	0.0141	0.9859	43.44	
80.5	253,535	2,502	0.0099	0.9901	42.83	
81.5	242,769	1,646	0.0068	0.9932	42.40	
82.5	223,251	2,442	0.0109	0.9891	42.12	
83.5	197,358	1,688	0.0086	0.9914	41.65	
84.5	179,272	1,543	0.0086	0.9914	41.30	
85.5	163,694	1,825	0.0112	0.9888	40.94	
86.5	131,504	1,864	0.0142	0.9858	40.49	
87.5	114,421	954	0.0083	0.9917	39.91	
88.5	93,287	2,215	0.0237	0.9763	39.58	
89.5	74,200	1,422	0.0192	0.9808	38.64	
90.5	28,195	1,066	0.0378	0.9622	37.90	
91.5	9,038	1,686	0.1866	0.8134	36.47	
92.5	173	173	1.0000		29.66	
93.5						

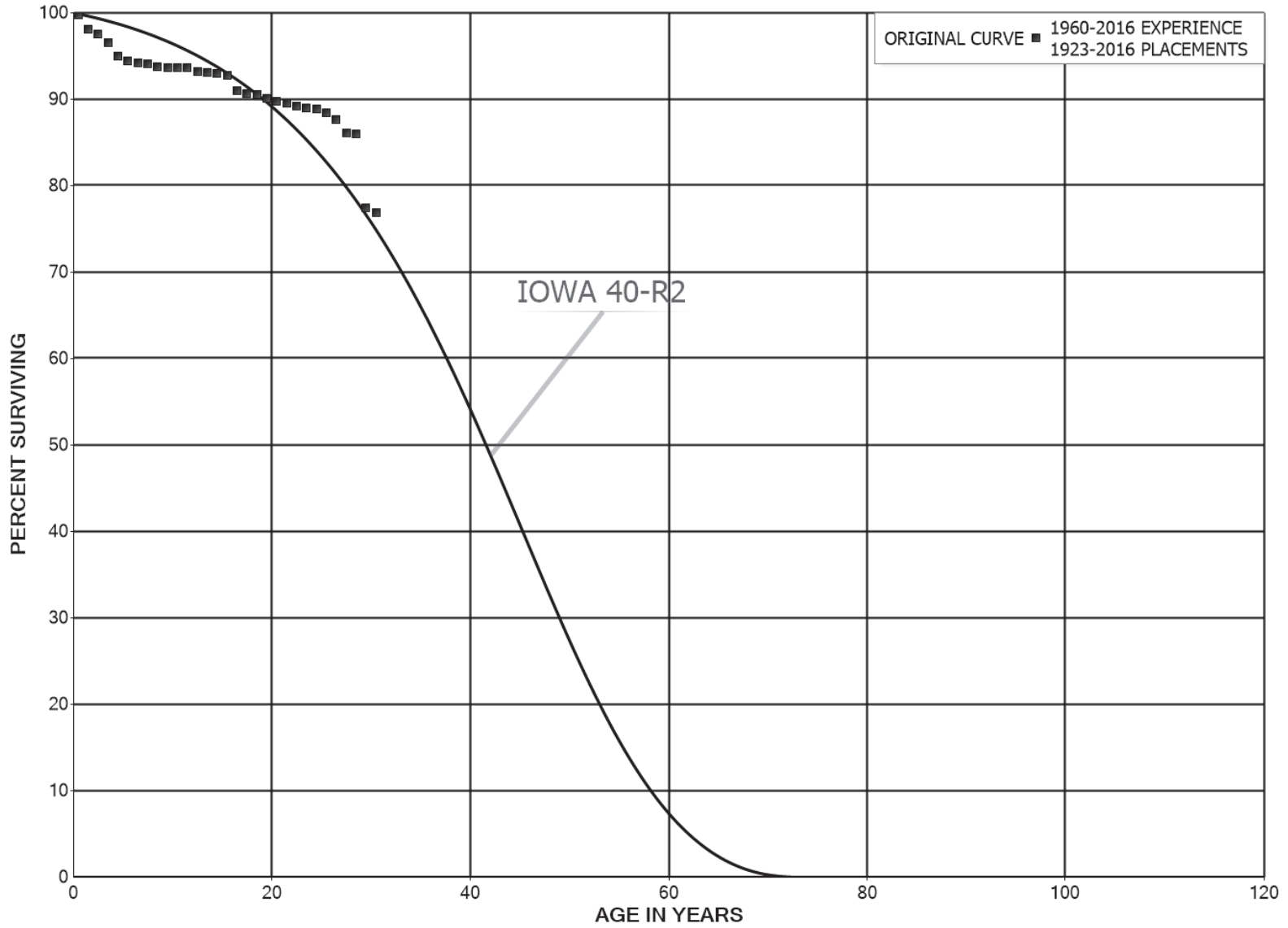


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 366 - UNDERGROUND CONDUIT
SMOOTH SURVIVOR CURVE





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 1923-2016

EXPERIENCE BAND 1960-2016

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	8,841,099	24,158	0.0027	0.9973	100.00
0.5	9,012,413	153,074	0.0170	0.9830	99.73
1.5	8,904,358	47,413	0.0053	0.9947	98.03
2.5	8,563,358	91,743	0.0107	0.9893	97.51
3.5	7,509,768	115,246	0.0153	0.9847	96.47
4.5	7,258,143	41,098	0.0057	0.9943	94.99
5.5	7,109,822	18,112	0.0025	0.9975	94.45
6.5	6,729,121	9,854	0.0015	0.9985	94.21
7.5	6,410,637	26,442	0.0041	0.9959	94.07
8.5	5,860,510	3,044	0.0005	0.9995	93.68
9.5	5,632,007	1,461	0.0003	0.9997	93.63
10.5	5,190,151	1,452	0.0003	0.9997	93.61
11.5	4,859,026	22,058	0.0045	0.9955	93.58
12.5	4,675,745	3,059	0.0007	0.9993	93.16
13.5	4,507,134	8,069	0.0018	0.9982	93.10
14.5	4,315,791	11,117	0.0026	0.9974	92.93
15.5	3,826,549	69,661	0.0182	0.9818	92.69
16.5	3,551,630	15,236	0.0043	0.9957	91.00
17.5	3,336,908	5,574	0.0017	0.9983	90.61
18.5	3,059,090	11,916	0.0039	0.9961	90.46
19.5	2,699,358	11,750	0.0044	0.9956	90.11
20.5	2,373,560	4,992	0.0021	0.9979	89.72
21.5	2,150,104	7,614	0.0035	0.9965	89.53
22.5	2,002,389	6,754	0.0034	0.9966	89.21
23.5	1,852,153	941	0.0005	0.9995	88.91
24.5	1,732,739	8,159	0.0047	0.9953	88.86
25.5	1,517,635	13,603	0.0090	0.9910	88.45
26.5	1,375,701	24,569	0.0179	0.9821	87.65
27.5	1,180,128	1,715	0.0015	0.9985	86.09
28.5	1,058,441	105,056	0.0993	0.9007	85.96
29.5	896,645	7,358	0.0082	0.9918	77.43
30.5	814,323	5,867	0.0072	0.9928	76.80
31.5	777,555	601	0.0008	0.9992	76.24
32.5	746,392	3,230	0.0043	0.9957	76.18
33.5	683,982	2,757	0.0040	0.9960	75.85
34.5	654,393	3,163	0.0048	0.9952	75.55
35.5	614,941	2,776	0.0045	0.9955	75.18
36.5	580,980	123	0.0002	0.9998	74.84
37.5	519,370		0.0000	1.0000	74.83
38.5	467,953		0.0000	1.0000	74.83

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 1960-2016			
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	383,188	2,610	0.0068	0.9932	74.83	
40.5	335,529		0.0000	1.0000	74.32	
41.5	234,684		0.0000	1.0000	74.32	
42.5	163,575		0.0000	1.0000	74.32	
43.5	129,054		0.0000	1.0000	74.32	
44.5	87,972		0.0000	1.0000	74.32	
45.5	77,499		0.0000	1.0000	74.32	
46.5	67,006		0.0000	1.0000	74.32	
47.5	60,382		0.0000	1.0000	74.32	
48.5	54,462	289	0.0053	0.9947	74.32	
49.5	42,344	1,755	0.0414	0.9586	73.92	
50.5	40,463	504	0.0125	0.9875	70.86	
51.5	39,959		0.0000	1.0000	69.98	
52.5	39,959		0.0000	1.0000	69.98	
53.5	39,959		0.0000	1.0000	69.98	
54.5	39,959	928	0.0232	0.9768	69.98	
55.5	39,031		0.0000	1.0000	68.35	
56.5	39,031	14,198	0.3638	0.6362	68.35	
57.5	23,908		0.0000	1.0000	43.49	
58.5	23,908	958	0.0401	0.9599	43.49	
59.5	2,208	151	0.0683	0.9317	41.75	
60.5	2,057		0.0000	1.0000	38.89	
61.5	2,057	1,898	0.9227	0.0773	38.89	
62.5	159		0.0000	1.0000	3.01	
63.5	159		0.0000	1.0000	3.01	
64.5	159		0.0000	1.0000	3.01	
65.5	159		0.0000	1.0000	3.01	
66.5	159		0.0000	1.0000	3.01	
67.5	159		0.0000	1.0000	3.01	
68.5	159		0.0000	1.0000	3.01	
69.5	159		0.0000	1.0000	3.01	
70.5	159		0.0000	1.0000	3.01	
71.5	159		0.0000	1.0000	3.01	
72.5	159		0.0000	1.0000	3.01	
73.5	159		0.0000	1.0000	3.01	
74.5	159		0.0000	1.0000	3.01	
75.5	159		0.0000	1.0000	3.01	
76.5	159		0.0000	1.0000	3.01	
77.5	159		0.0000	1.0000	3.01	
78.5	159		0.0000	1.0000	3.01	

UGI UTILITIES, INC. - ELECTRIC DIVISION

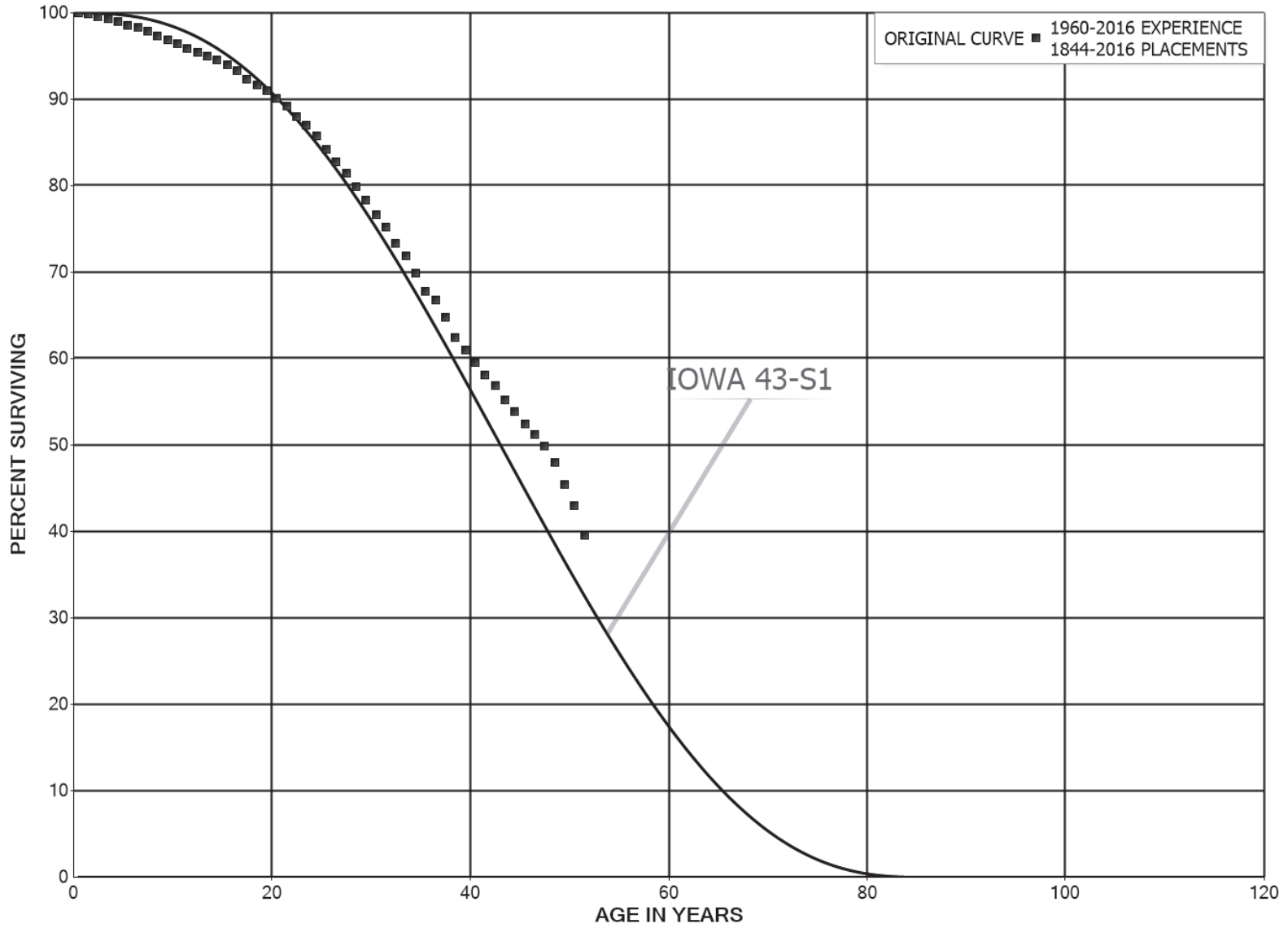
ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 1960-2016		
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	3.01
80.5	159		0.0000	1.0000	3.01
81.5	159		0.0000	1.0000	3.01
82.5	159		0.0000	1.0000	3.01
83.5	159		0.0000	1.0000	3.01
84.5	159		0.0000	1.0000	3.01
85.5	159		0.0000	1.0000	3.01
86.5	159		0.0000	1.0000	3.01
87.5	159		0.0000	1.0000	3.01
88.5	159	159	1.0000		3.01
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 1844-2016

EXPERIENCE BAND 1960-2016

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	15,647,498	4,965	0.0003	0.9997	100.00
0.5	15,651,602	27,695	0.0018	0.9982	99.97
1.5	14,994,272	44,051	0.0029	0.9971	99.79
2.5	14,812,425	37,898	0.0026	0.9974	99.50
3.5	14,479,016	45,847	0.0032	0.9968	99.24
4.5	14,103,339	59,595	0.0042	0.9958	98.93
5.5	13,789,172	36,652	0.0027	0.9973	98.51
6.5	13,694,237	58,078	0.0042	0.9958	98.25
7.5	13,307,237	70,392	0.0053	0.9947	97.83
8.5	12,715,897	64,111	0.0050	0.9950	97.32
9.5	12,234,907	55,719	0.0046	0.9954	96.82
10.5	12,144,183	62,909	0.0052	0.9948	96.38
11.5	11,844,604	63,201	0.0053	0.9947	95.88
12.5	11,558,150	52,453	0.0045	0.9955	95.37
13.5	11,340,338	49,900	0.0044	0.9956	94.94
14.5	10,957,475	69,792	0.0064	0.9936	94.52
15.5	10,627,481	77,361	0.0073	0.9927	93.92
16.5	10,128,316	103,923	0.0103	0.9897	93.24
17.5	9,597,155	64,065	0.0067	0.9933	92.28
18.5	9,143,943	67,634	0.0074	0.9926	91.66
19.5	8,758,778	86,101	0.0098	0.9902	90.99
20.5	8,283,646	83,993	0.0101	0.9899	90.09
21.5	7,857,660	103,336	0.0132	0.9868	89.18
22.5	7,496,400	91,606	0.0122	0.9878	88.01
23.5	7,195,794	96,435	0.0134	0.9866	86.93
24.5	6,705,415	123,311	0.0184	0.9816	85.76
25.5	6,279,652	108,088	0.0172	0.9828	84.19
26.5	5,838,460	91,743	0.0157	0.9843	82.74
27.5	5,443,884	109,080	0.0200	0.9800	81.44
28.5	5,102,303	99,351	0.0195	0.9805	79.81
29.5	4,760,944	99,303	0.0209	0.9791	78.25
30.5	4,491,010	87,492	0.0195	0.9805	76.62
31.5	4,179,226	99,746	0.0239	0.9761	75.13
32.5	3,921,060	82,699	0.0211	0.9789	73.33
33.5	3,689,914	101,006	0.0274	0.9726	71.79
34.5	3,400,716	99,705	0.0293	0.9707	69.82
35.5	3,214,069	51,219	0.0159	0.9841	67.78
36.5	2,980,001	87,428	0.0293	0.9707	66.70
37.5	2,747,165	97,313	0.0354	0.9646	64.74
38.5	2,491,016	61,106	0.0245	0.9755	62.45

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2016

EXPERIENCE BAND 1960-2016

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	2,254,264	51,168	0.0227	0.9773	60.91
40.5	2,041,763	49,478	0.0242	0.9758	59.53
41.5	1,780,365	39,786	0.0223	0.9777	58.09
42.5	1,552,427	44,616	0.0287	0.9713	56.79
43.5	1,273,162	31,754	0.0249	0.9751	55.16
44.5	1,118,109	29,179	0.0261	0.9739	53.78
45.5	970,672	21,529	0.0222	0.9778	52.38
46.5	806,906	21,291	0.0264	0.9736	51.22
47.5	697,436	26,703	0.0383	0.9617	49.87
48.5	551,897	29,054	0.0526	0.9474	47.96
49.5	452,140	24,773	0.0548	0.9452	45.43
50.5	385,516	30,731	0.0797	0.9203	42.94
51.5	340,134	18,310	0.0538	0.9462	39.52
52.5	300,098	10,663	0.0355	0.9645	37.39
53.5	281,972	8,645	0.0307	0.9693	36.06
54.5	265,527	10,656	0.0401	0.9599	34.96
55.5	238,494	7,413	0.0311	0.9689	33.56
56.5	215,082	4,510	0.0210	0.9790	32.51
57.5	184,168	6,636	0.0360	0.9640	31.83
58.5	124,681	3,952	0.0317	0.9683	30.68
59.5	108,372	5,108	0.0471	0.9529	29.71
60.5	101,147	4,488	0.0444	0.9556	28.31
61.5	75,062	5,399	0.0719	0.9281	27.05
62.5	61,303	4,067	0.0664	0.9336	25.11
63.5	56,566	2,707	0.0479	0.9521	23.44
64.5	53,350	6,186	0.1160	0.8840	22.32
65.5	47,601	1,455	0.0306	0.9694	19.73
66.5	46,147	3,369	0.0730	0.9270	19.13
67.5	30,016	898	0.0299	0.9701	17.73
68.5	20,404	1,373	0.0673	0.9327	17.20
69.5	19,030	423	0.0223	0.9777	16.04
70.5	18,607	1,253	0.0674	0.9326	15.69
71.5	17,354	539	0.0311	0.9689	14.63
72.5	16,815	454	0.0270	0.9730	14.18
73.5	16,361	4,109	0.2511	0.7489	13.79
74.5	12,252	1,157	0.0944	0.9056	10.33
75.5	9,271	336	0.0362	0.9638	9.35
76.5	8,935		0.0000	1.0000	9.02
77.5	8,935		0.0000	1.0000	9.02
78.5	8,270	51	0.0061	0.9939	9.02

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2016			EXPERIENCE BAND 1960-2016			
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	8,219	539	0.0656	0.9344	8.96	
80.5	7,680	34	0.0045	0.9955	8.37	
81.5	7,646		0.0000	1.0000	8.34	
82.5	16,310		0.0000	1.0000	8.34	
83.5	16,310		0.0000	1.0000	8.34	
84.5	16,310		0.0000	1.0000	8.34	
85.5	16,310		0.0000	1.0000	8.34	
86.5	16,310		0.0000	1.0000	8.34	
87.5	16,310		0.0000	1.0000	8.34	
88.5	16,310	51	0.0031	0.9969	8.34	
89.5	16,259	4,931	0.3033	0.6967	8.31	
90.5	11,329	92	0.0081	0.9919	5.79	
91.5	10,190	190	0.0186	0.9814	5.74	
92.5	833		0.0000	1.0000	5.64	
93.5	833		0.0000	1.0000	5.64	
94.5	833		0.0000	1.0000	5.64	
95.5	399		0.0000	1.0000	5.64	
96.5	399		0.0000	1.0000	5.64	
97.5	399		0.0000	1.0000	5.64	
98.5					5.64	
99.5						
100.5						
101.5						
102.5						
103.5						
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

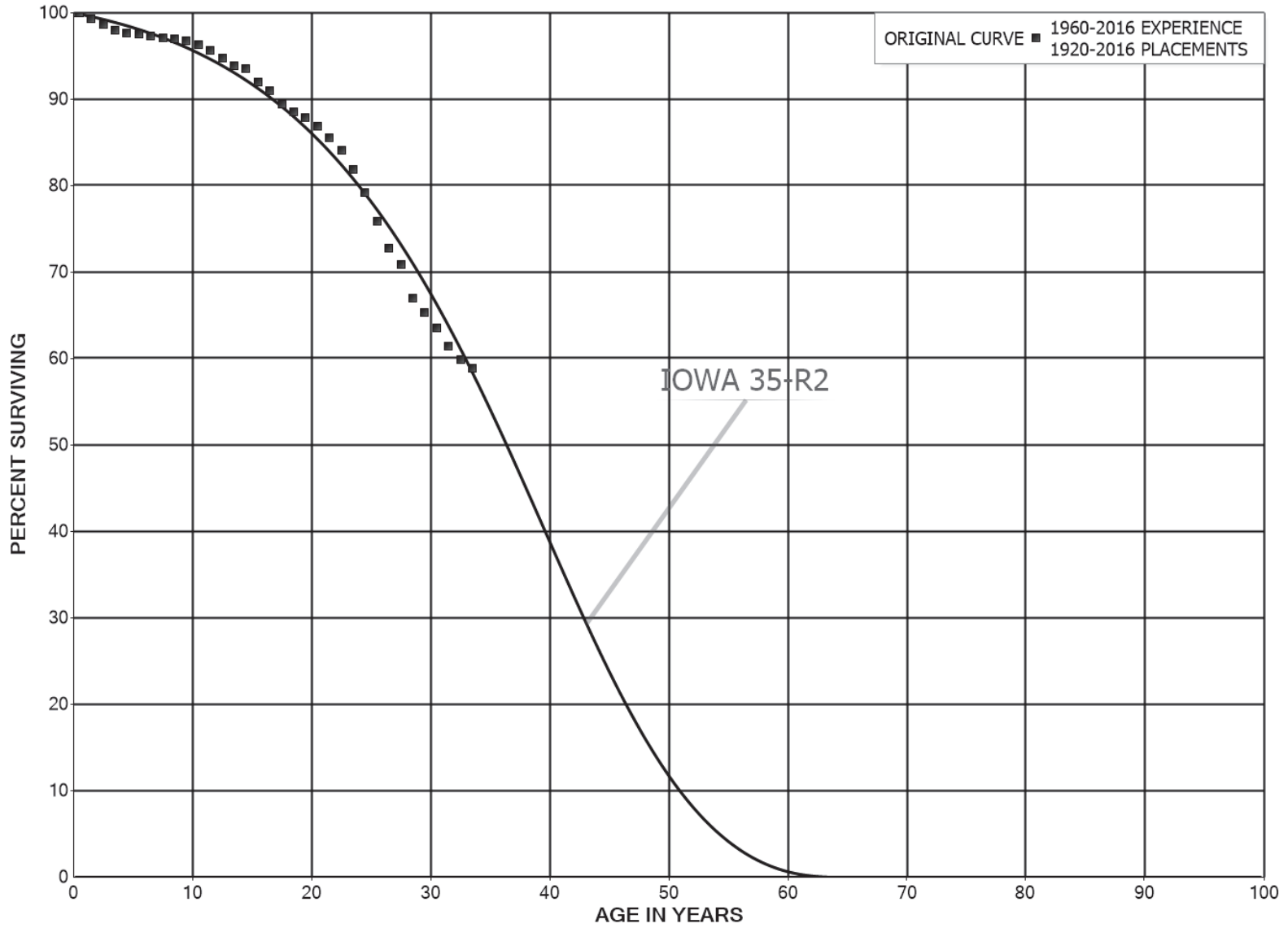
ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2016			EXPERIENCE BAND 1960-2016		
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 1920-2016

EXPERIENCE BAND 1960-2016

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	10,445,430	1,240	0.0001	0.9999	100.00
0.5	10,151,524	72,829	0.0072	0.9928	99.99
1.5	9,941,946	70,158	0.0071	0.9929	99.27
2.5	9,728,577	63,175	0.0065	0.9935	98.57
3.5	9,377,937	30,316	0.0032	0.9968	97.93
4.5	9,153,262	12,017	0.0013	0.9987	97.61
5.5	9,064,871	16,142	0.0018	0.9982	97.49
6.5	8,888,093	23,894	0.0027	0.9973	97.31
7.5	8,655,990	6,506	0.0008	0.9992	97.05
8.5	8,414,412	22,706	0.0027	0.9973	96.98
9.5	7,997,855	37,673	0.0047	0.9953	96.72
10.5	7,654,926	49,358	0.0064	0.9936	96.26
11.5	7,333,545	68,171	0.0093	0.9907	95.64
12.5	6,957,489	64,039	0.0092	0.9908	94.75
13.5	6,443,567	24,721	0.0038	0.9962	93.88
14.5	6,146,825	101,494	0.0165	0.9835	93.52
15.5	5,794,327	62,341	0.0108	0.9892	91.97
16.5	5,513,818	97,404	0.0177	0.9823	90.98
17.5	5,144,347	53,140	0.0103	0.9897	89.38
18.5	4,790,875	35,570	0.0074	0.9926	88.45
19.5	4,363,329	49,504	0.0113	0.9887	87.80
20.5	3,980,209	61,763	0.0155	0.9845	86.80
21.5	3,506,358	58,965	0.0168	0.9832	85.45
22.5	3,121,361	80,155	0.0257	0.9743	84.02
23.5	2,817,105	92,655	0.0329	0.9671	81.86
24.5	2,373,839	100,195	0.0422	0.9578	79.17
25.5	2,060,365	85,691	0.0416	0.9584	75.83
26.5	1,806,459	45,983	0.0255	0.9745	72.67
27.5	1,594,711	87,460	0.0548	0.9452	70.82
28.5	1,368,603	34,408	0.0251	0.9749	66.94
29.5	1,225,663	33,707	0.0275	0.9725	65.26
30.5	1,042,619	33,826	0.0324	0.9676	63.46
31.5	901,671	23,635	0.0262	0.9738	61.40
32.5	837,638	13,864	0.0166	0.9834	59.79
33.5	759,273	16,511	0.0217	0.9783	58.80
34.5	674,431	13,381	0.0198	0.9802	57.52
35.5	604,743	8,149	0.0135	0.9865	56.38
36.5	537,551	8,123	0.0151	0.9849	55.62
37.5	445,963	6,583	0.0148	0.9852	54.78
38.5	423,963	6,102	0.0144	0.9856	53.97

UGI UTILITIES, INC. - ELECTRIC DIVISION

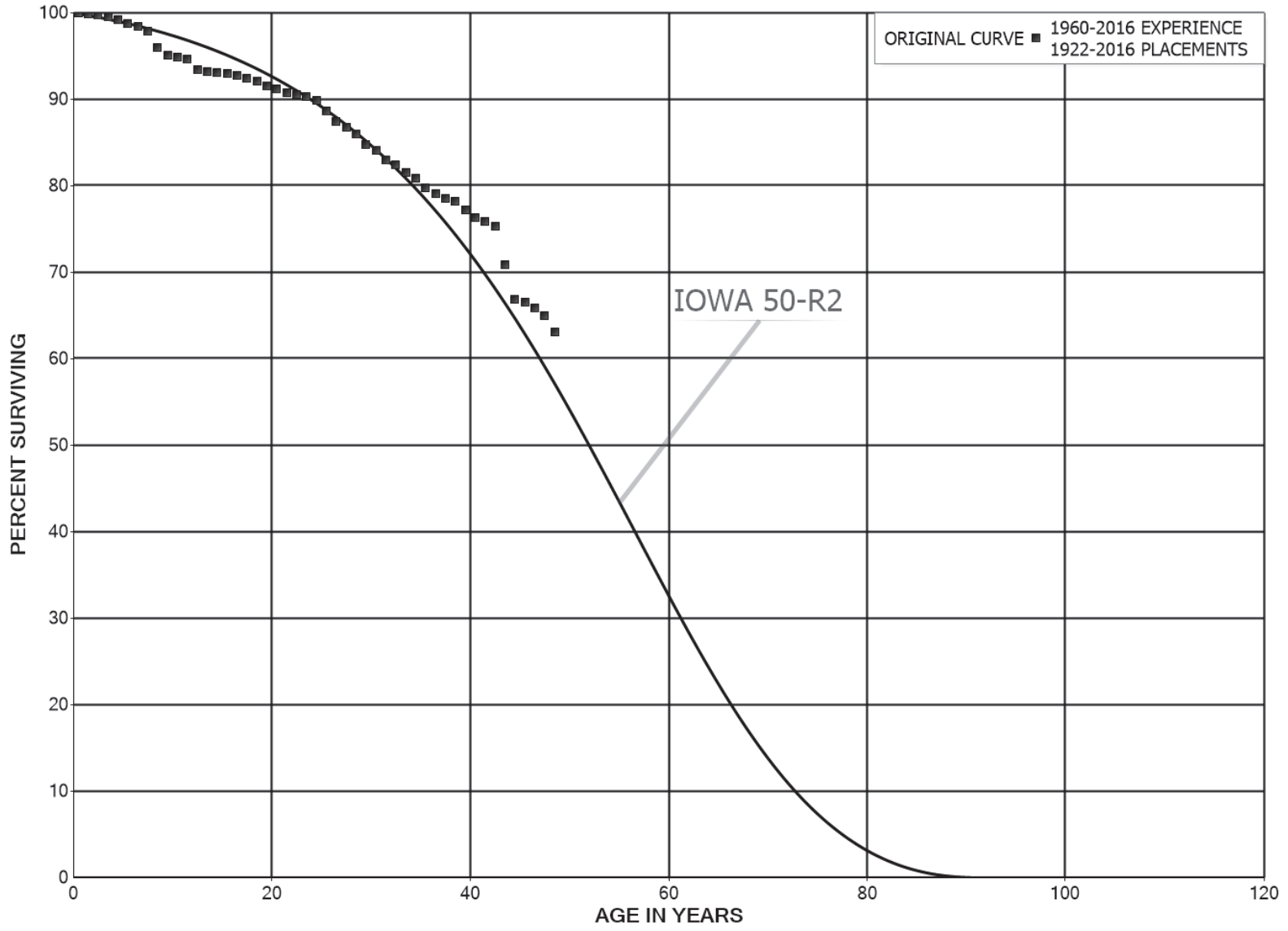
ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016		
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	399,034	5,741	0.0144	0.9856	53.20
40.5	338,811	3,223	0.0095	0.9905	52.43
41.5	259,004	1,107	0.0043	0.9957	51.93
42.5	208,127	713	0.0034	0.9966	51.71
43.5	167,026	1,339	0.0080	0.9920	51.53
44.5	146,571	1,503	0.0103	0.9897	51.12
45.5	135,642	1,619	0.0119	0.9881	50.60
46.5	130,858	5,304	0.0405	0.9595	49.99
47.5	121,934	3,159	0.0259	0.9741	47.97
48.5	116,632	725	0.0062	0.9938	46.72
49.5	111,007	1,464	0.0132	0.9868	46.43
50.5	103,779	6,414	0.0618	0.9382	45.82
51.5	96,783	7,500	0.0775	0.9225	42.99
52.5	88,168	3,626	0.0411	0.9589	39.66
53.5	83,991	14,086	0.1677	0.8323	38.03
54.5	69,085	24,998	0.3618	0.6382	31.65
55.5	41,351	16,041	0.3879	0.6121	20.20
56.5	25,230	9,812	0.3889	0.6111	12.36
57.5	15,418	7,302	0.4736	0.5264	7.55
58.5	8,116	4,436	0.5466	0.4534	3.98
59.5	3,680	438	0.1191	0.8809	1.80
60.5	3,242	551	0.1699	0.8301	1.59
61.5	2,691	288	0.1072	0.8928	1.32
62.5	2,402	193	0.0805	0.9195	1.18
63.5	2,209	166	0.0752	0.9248	1.08
64.5	1,720	152	0.0885	0.9115	1.00
65.5	1,567	252	0.1605	0.8395	0.91
66.5	1,316	198	0.1503	0.8497	0.77
67.5	1,118	106	0.0944	0.9056	0.65
68.5	1,013	168	0.1656	0.8344	0.59
69.5	845	61	0.0721	0.9279	0.49
70.5	784	127	0.1623	0.8377	0.46
71.5	657	29	0.0435	0.9565	0.38
72.5	628	6	0.0091	0.9909	0.37
73.5	622	29	0.0461	0.9539	0.36
74.5	594	80	0.1345	0.8655	0.35
75.5	514	93	0.1806	0.8194	0.30
76.5	421	138	0.3274	0.6726	0.25
77.5	283	239	0.8452	0.1548	0.16
78.5	44	44	1.0000		0.03
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 1922-2016

EXPERIENCE BAND 1960-2016

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	13,896,205	1,225	0.0001	0.9999	100.00
0.5	13,941,430	19,527	0.0014	0.9986	99.99
1.5	13,582,480	20,550	0.0015	0.9985	99.85
2.5	13,144,783	26,158	0.0020	0.9980	99.70
3.5	12,671,142	46,107	0.0036	0.9964	99.50
4.5	12,264,745	49,049	0.0040	0.9960	99.14
5.5	11,995,095	44,834	0.0037	0.9963	98.74
6.5	11,609,151	66,701	0.0057	0.9943	98.37
7.5	11,156,837	206,806	0.0185	0.9815	97.81
8.5	10,554,151	97,530	0.0092	0.9908	96.00
9.5	9,887,519	28,837	0.0029	0.9971	95.11
10.5	9,732,534	22,397	0.0023	0.9977	94.83
11.5	9,311,086	123,927	0.0133	0.9867	94.61
12.5	8,920,560	12,678	0.0014	0.9986	93.35
13.5	8,698,188	14,524	0.0017	0.9983	93.22
14.5	8,452,477	13,564	0.0016	0.9984	93.07
15.5	8,277,686	18,539	0.0022	0.9978	92.92
16.5	8,052,927	27,726	0.0034	0.9966	92.71
17.5	7,704,138	30,424	0.0039	0.9961	92.39
18.5	7,389,990	39,618	0.0054	0.9946	92.02
19.5	7,021,952	30,193	0.0043	0.9957	91.53
20.5	6,710,514	26,888	0.0040	0.9960	91.14
21.5	6,372,223	15,531	0.0024	0.9976	90.77
22.5	6,187,015	17,450	0.0028	0.9972	90.55
23.5	5,985,038	30,583	0.0051	0.9949	90.30
24.5	5,707,926	79,087	0.0139	0.9861	89.83
25.5	5,378,714	72,091	0.0134	0.9866	88.59
26.5	5,046,912	37,477	0.0074	0.9926	87.40
27.5	4,745,106	47,157	0.0099	0.9901	86.75
28.5	4,452,146	59,451	0.0134	0.9866	85.89
29.5	4,156,297	31,772	0.0076	0.9924	84.74
30.5	3,915,490	56,029	0.0143	0.9857	84.10
31.5	3,688,988	24,040	0.0065	0.9935	82.89
32.5	3,465,427	36,944	0.0107	0.9893	82.35
33.5	3,258,022	24,907	0.0076	0.9924	81.47
34.5	3,075,956	41,292	0.0134	0.9866	80.85
35.5	2,846,071	23,234	0.0082	0.9918	79.77
36.5	2,688,530	20,883	0.0078	0.9922	79.12
37.5	2,468,477	11,355	0.0046	0.9954	78.50
38.5	2,289,005	26,777	0.0117	0.9883	78.14

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2016			EXPERIENCE BAND 1960-2016			
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	2,107,555	25,866	0.0123	0.9877	77.23	
40.5	1,926,304	10,534	0.0055	0.9945	76.28	
41.5	1,773,365	12,210	0.0069	0.9931	75.86	
42.5	1,608,104	97,213	0.0605	0.9395	75.34	
43.5	1,241,727	68,314	0.0550	0.9450	70.78	
44.5	973,463	5,931	0.0061	0.9939	66.89	
45.5	736,873	7,117	0.0097	0.9903	66.48	
46.5	493,569	6,761	0.0137	0.9863	65.84	
47.5	327,614	9,264	0.0283	0.9717	64.94	
48.5	224,286	4,596	0.0205	0.9795	63.10	
49.5	166,553	1,579	0.0095	0.9905	61.81	
50.5	135,838	779	0.0057	0.9943	61.22	
51.5	111,516	392	0.0035	0.9965	60.87	
52.5	90,880	439	0.0048	0.9952	60.66	
53.5	75,686	370	0.0049	0.9951	60.36	
54.5	66,167	170	0.0026	0.9974	60.07	
55.5	62,156	246	0.0040	0.9960	59.92	
56.5	60,623	446	0.0074	0.9926	59.68	
57.5	72,488	831	0.0115	0.9885	59.24	
58.5	58,488	825	0.0141	0.9859	58.56	
59.5	57,663	590	0.0102	0.9898	57.73	
60.5	56,944	295	0.0052	0.9948	57.14	
61.5	56,315	184	0.0033	0.9967	56.85	
62.5	56,012	117	0.0021	0.9979	56.66	
63.5	55,895	580	0.0104	0.9896	56.54	
64.5	55,315	1,515	0.0274	0.9726	55.96	
65.5	53,800	25	0.0005	0.9995	54.42	
66.5	53,776	26	0.0005	0.9995	54.40	
67.5	53,750	130	0.0024	0.9976	54.37	
68.5	53,620	737	0.0138	0.9862	54.24	
69.5	52,813	625	0.0118	0.9882	53.49	
70.5	52,188	2,925	0.0560	0.9440	52.86	
71.5	49,263	4,647	0.0943	0.9057	49.90	
72.5	44,616	9,896	0.2218	0.7782	45.19	
73.5	34,720	2,166	0.0624	0.9376	35.17	
74.5	32,554	5,025	0.1544	0.8456	32.97	
75.5	27,529	4,198	0.1525	0.8475	27.88	
76.5	23,331	3,302	0.1415	0.8585	23.63	
77.5	20,029	4,037	0.2016	0.7984	20.29	
78.5	15,992	3,159	0.1975	0.8025	16.20	

UGI UTILITIES, INC. - ELECTRIC DIVISION

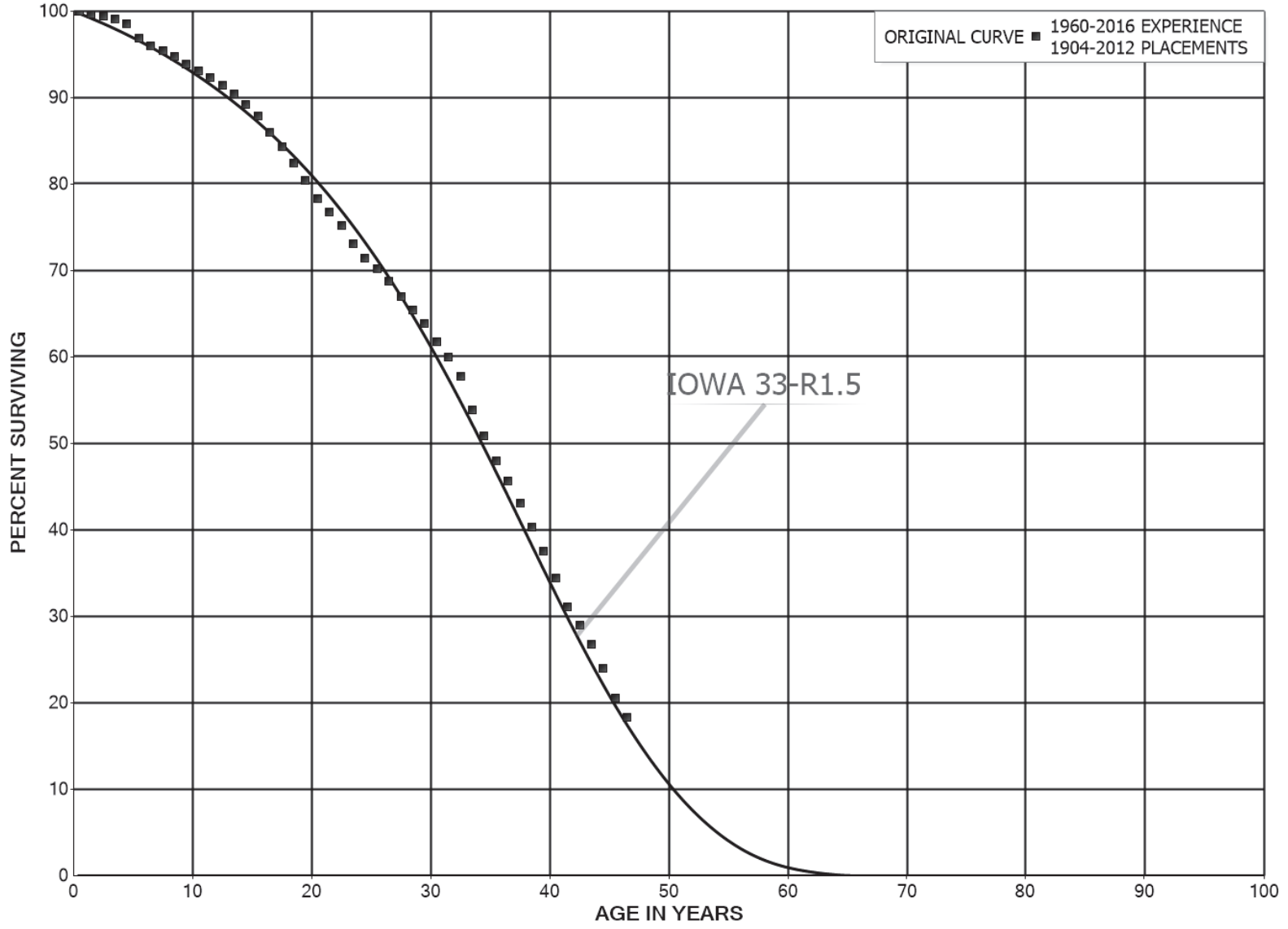
ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2016			EXPERIENCE BAND 1960-2016			
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	13.00	
80.5	12,810		0.0000	1.0000	12.97	
81.5	12,810		0.0000	1.0000	12.97	
82.5	12,810	12,810	1.0000		12.97	
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 1904-2012

EXPERIENCE BAND 1960-2016

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	8,171,606	89	0.0000	1.0000	100.00
0.5	7,829,150	26,871	0.0034	0.9966	100.00
1.5	7,627,594	17,864	0.0023	0.9977	99.66
2.5	7,358,888	22,435	0.0030	0.9970	99.42
3.5	7,089,165	46,186	0.0065	0.9935	99.12
4.5	6,956,824	119,350	0.0172	0.9828	98.47
5.5	6,843,232	57,892	0.0085	0.9915	96.78
6.5	4,502,508	27,445	0.0061	0.9939	95.97
7.5	4,522,202	29,665	0.0066	0.9934	95.38
8.5	4,395,643	40,425	0.0092	0.9908	94.75
9.5	4,475,432	38,609	0.0086	0.9914	93.88
10.5	4,367,570	35,698	0.0082	0.9918	93.07
11.5	4,316,311	43,410	0.0101	0.9899	92.31
12.5	4,255,877	47,477	0.0112	0.9888	91.38
13.5	4,193,531	55,566	0.0133	0.9867	90.36
14.5	4,031,097	60,161	0.0149	0.9851	89.17
15.5	3,946,714	85,957	0.0218	0.9782	87.84
16.5	3,651,487	68,661	0.0188	0.9812	85.92
17.5	3,463,301	77,391	0.0223	0.9777	84.31
18.5	3,224,197	77,471	0.0240	0.9760	82.42
19.5	3,088,566	81,614	0.0264	0.9736	80.44
20.5	2,927,857	59,110	0.0202	0.9798	78.32
21.5	2,756,050	57,697	0.0209	0.9791	76.74
22.5	2,581,190	71,259	0.0276	0.9724	75.13
23.5	2,423,002	54,904	0.0227	0.9773	73.06
24.5	2,239,832	39,048	0.0174	0.9826	71.40
25.5	2,119,645	44,746	0.0211	0.9789	70.16
26.5	1,992,671	49,534	0.0249	0.9751	68.67
27.5	1,880,873	42,655	0.0227	0.9773	66.97
28.5	1,783,668	44,873	0.0252	0.9748	65.45
29.5	1,682,356	55,221	0.0328	0.9672	63.80
30.5	1,580,414	44,767	0.0283	0.9717	61.71
31.5	1,492,427	56,092	0.0376	0.9624	59.96
32.5	1,425,164	94,890	0.0666	0.9334	57.71
33.5	1,315,964	74,106	0.0563	0.9437	53.86
34.5	1,204,844	69,375	0.0576	0.9424	50.83
35.5	1,187,328	56,992	0.0480	0.9520	47.90
36.5	1,123,870	63,876	0.0568	0.9432	45.60
37.5	1,044,732	67,468	0.0646	0.9354	43.01
38.5	925,935	61,928	0.0669	0.9331	40.24

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1960-2016		
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	845,263	70,367	0.0832	0.9168	37.54
40.5	734,753	71,376	0.0971	0.9029	34.42
41.5	640,094	44,843	0.0701	0.9299	31.08
42.5	576,978	43,652	0.0757	0.9243	28.90
43.5	504,497	51,532	0.1021	0.8979	26.71
44.5	267,454	39,247	0.1467	0.8533	23.98
45.5	194,185	20,385	0.1050	0.8950	20.46
46.5	157,655	7,825	0.0496	0.9504	18.32
47.5	137,043	5,197	0.0379	0.9621	17.41
48.5	116,188	4,674	0.0402	0.9598	16.75
49.5	105,137	4,887	0.0465	0.9535	16.07
50.5	95,400	3,212	0.0337	0.9663	15.33
51.5	87,019	525	0.0060	0.9940	14.81
52.5	83,366	1,584	0.0190	0.9810	14.72
53.5	78,298	2,935	0.0375	0.9625	14.44
54.5	67,422	3,139	0.0466	0.9534	13.90
55.5	61,795	3,670	0.0594	0.9406	13.25
56.5	57,329	7,952	0.1387	0.8613	12.47
57.5	45,380	3,947	0.0870	0.9130	10.74
58.5	40,866	4,863	0.1190	0.8810	9.80
59.5	35,526	3,221	0.0907	0.9093	8.64
60.5	32,305	4,569	0.1414	0.8586	7.85
61.5	27,736	3,087	0.1113	0.8887	6.74
62.5	24,649	2,943	0.1194	0.8806	5.99
63.5	21,642	3,695	0.1707	0.8293	5.28
64.5	17,947	1,980	0.1103	0.8897	4.38
65.5	15,967	1,640	0.1027	0.8973	3.89
66.5	14,327	318	0.0222	0.9778	3.49
67.5	14,009	37	0.0027	0.9973	3.42
68.5	13,909		0.0000	1.0000	3.41
69.5	13,909		0.0000	1.0000	3.41
70.5	13,841		0.0000	1.0000	3.41
71.5	13,841	55	0.0040	0.9960	3.41
72.5	13,786		0.0000	1.0000	3.39
73.5	13,786	135	0.0098	0.9902	3.39
74.5	13,651	1,474	0.1080	0.8920	3.36
75.5	12,176	513	0.0421	0.9579	3.00
76.5	11,663	942	0.0808	0.9192	2.87
77.5	10,721	608	0.0567	0.9433	2.64
78.5	10,113	1,756	0.1736	0.8264	2.49

UGI UTILITIES, INC. - ELECTRIC DIVISION

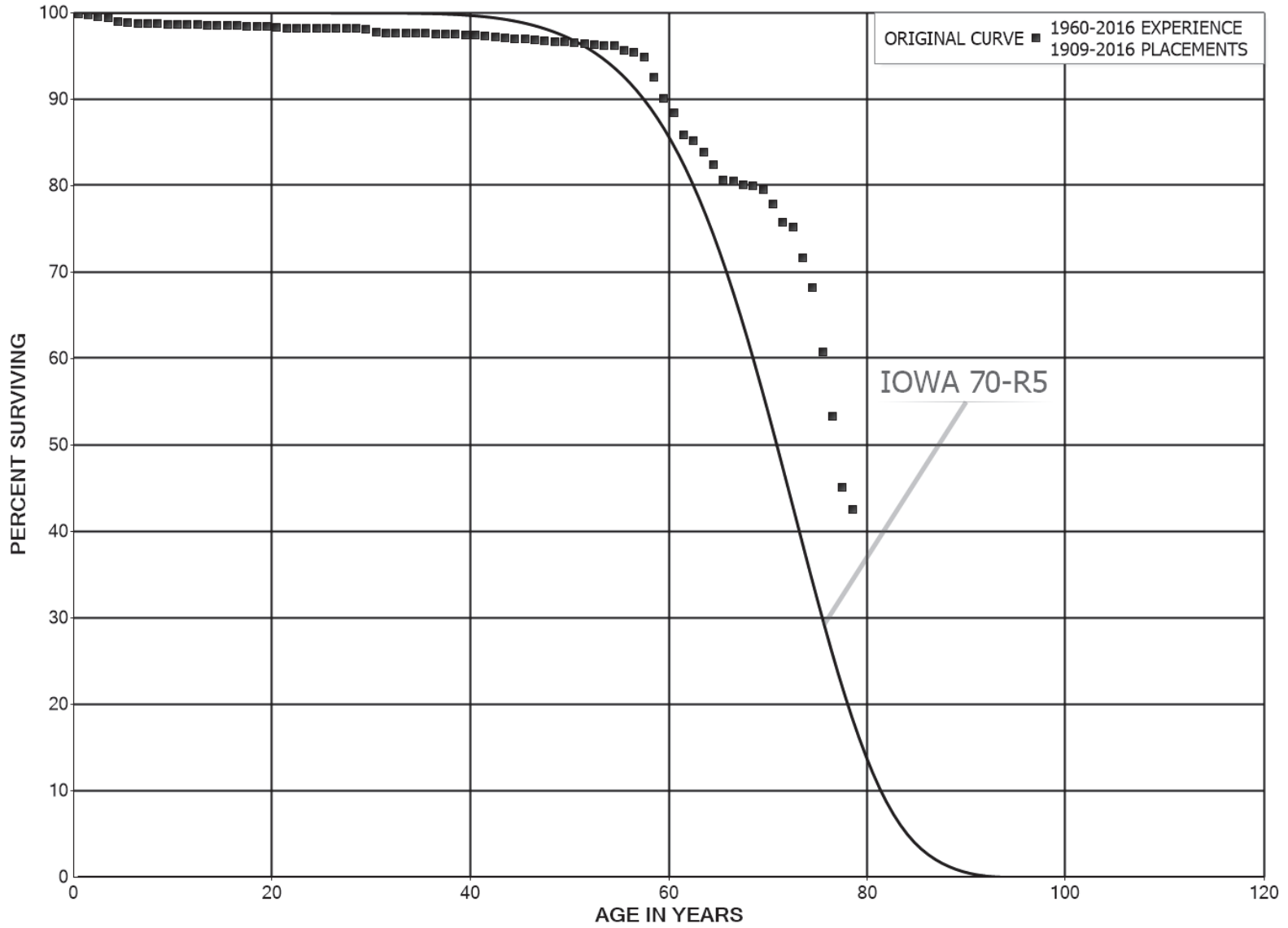
ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1960-2016			
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	2.06	
80.5	8,040	572	0.0711	0.9289	1.98	
81.5	7,469	1,814	0.2429	0.7571	1.84	
82.5	5,655	3,343	0.5912	0.4088	1.39	
83.5	2,311	232	0.1003	0.8997	0.57	
84.5	2,080		0.0000	1.0000	0.51	
85.5	2,080		0.0000	1.0000	0.51	
86.5	2,080		0.0000	1.0000	0.51	
87.5	2,080	2,069	0.9949	0.0051	0.51	
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 1909-2016

EXPERIENCE BAND 1960-2016

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	1,755,961	2,370	0.0013	0.9987	100.00
0.5	1,751,246	2,611	0.0015	0.9985	99.87
1.5	1,652,100	4,024	0.0024	0.9976	99.72
2.5	1,611,967	1,287	0.0008	0.9992	99.47
3.5	1,575,476	7,488	0.0048	0.9952	99.39
4.5	1,543,133	800	0.0005	0.9995	98.92
5.5	1,531,349	1,442	0.0009	0.9991	98.87
6.5	1,514,276	591	0.0004	0.9996	98.78
7.5	1,489,238	626	0.0004	0.9996	98.74
8.5	1,451,843	569	0.0004	0.9996	98.70
9.5	1,434,980	346	0.0002	0.9998	98.66
10.5	1,420,441	385	0.0003	0.9997	98.63
11.5	1,262,528	434	0.0003	0.9997	98.61
12.5	1,144,630	329	0.0003	0.9997	98.57
13.5	1,027,698	303	0.0003	0.9997	98.55
14.5	971,661	285	0.0003	0.9997	98.52
15.5	964,539	348	0.0004	0.9996	98.49
16.5	910,404	247	0.0003	0.9997	98.45
17.5	911,924	182	0.0002	0.9998	98.43
18.5	896,311	221	0.0002	0.9998	98.41
19.5	863,313	1,158	0.0013	0.9987	98.38
20.5	837,670	195	0.0002	0.9998	98.25
21.5	804,204	143	0.0002	0.9998	98.23
22.5	774,766	105	0.0001	0.9999	98.21
23.5	748,907	75	0.0001	0.9999	98.20
24.5	715,897	121	0.0002	0.9998	98.19
25.5	688,032	52	0.0001	0.9999	98.17
26.5	656,591	54	0.0001	0.9999	98.16
27.5	623,518	85	0.0001	0.9999	98.15
28.5	590,771	147	0.0002	0.9998	98.14
29.5	558,157	2,461	0.0044	0.9956	98.12
30.5	527,592	233	0.0004	0.9996	97.68
31.5	498,695	98	0.0002	0.9998	97.64
32.5	479,756	90	0.0002	0.9998	97.62
33.5	464,756	103	0.0002	0.9998	97.60
34.5	441,636	71	0.0002	0.9998	97.58
35.5	404,560	135	0.0003	0.9997	97.57
36.5	387,628	79	0.0002	0.9998	97.53
37.5	362,316	71	0.0002	0.9998	97.51
38.5	348,810	283	0.0008	0.9992	97.49

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1960-2016			
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	333,653	256	0.0008	0.9992	97.42	
40.5	323,909	24	0.0001	0.9999	97.34	
41.5	312,662	615	0.0020	0.9980	97.33	
42.5	298,935	332	0.0011	0.9989	97.14	
43.5	282,604	171	0.0006	0.9994	97.03	
44.5	269,864	158	0.0006	0.9994	96.98	
45.5	256,414	335	0.0013	0.9987	96.92	
46.5	244,934	222	0.0009	0.9991	96.79	
47.5	232,293	114	0.0005	0.9995	96.70	
48.5	222,254	141	0.0006	0.9994	96.66	
49.5	211,273	201	0.0010	0.9990	96.60	
50.5	202,846	304	0.0015	0.9985	96.50	
51.5	193,405	205	0.0011	0.9989	96.36	
52.5	187,293	110	0.0006	0.9994	96.26	
53.5	180,425	70	0.0004	0.9996	96.20	
54.5	175,522	1,032	0.0059	0.9941	96.16	
55.5	168,334	449	0.0027	0.9973	95.60	
56.5	162,679	832	0.0051	0.9949	95.34	
57.5	155,657	3,924	0.0252	0.9748	94.86	
58.5	141,316	3,672	0.0260	0.9740	92.46	
59.5	131,142	2,473	0.0189	0.9811	90.06	
60.5	121,615	3,494	0.0287	0.9713	88.36	
61.5	111,091	862	0.0078	0.9922	85.82	
62.5	104,422	1,568	0.0150	0.9850	85.16	
63.5	96,226	1,673	0.0174	0.9826	83.88	
64.5	88,142	1,912	0.0217	0.9783	82.42	
65.5	78,993	177	0.0022	0.9978	80.63	
66.5	72,538	335	0.0046	0.9954	80.45	
67.5	65,094	150	0.0023	0.9977	80.08	
68.5	57,131	249	0.0044	0.9956	79.90	
69.5	51,867	1,088	0.0210	0.9790	79.55	
70.5	48,819	1,327	0.0272	0.9728	77.88	
71.5	46,587	338	0.0073	0.9927	75.76	
72.5	45,561	2,196	0.0482	0.9518	75.21	
73.5	42,789	2,052	0.0479	0.9521	71.59	
74.5	40,108	4,372	0.1090	0.8910	68.16	
75.5	34,438	4,209	0.1222	0.8778	60.73	
76.5	28,597	4,397	0.1538	0.8462	53.30	
77.5	22,517	1,306	0.0580	0.9420	45.11	
78.5	19,646	1,385	0.0705	0.9295	42.49	

UGI UTILITIES, INC. - ELECTRIC DIVISION

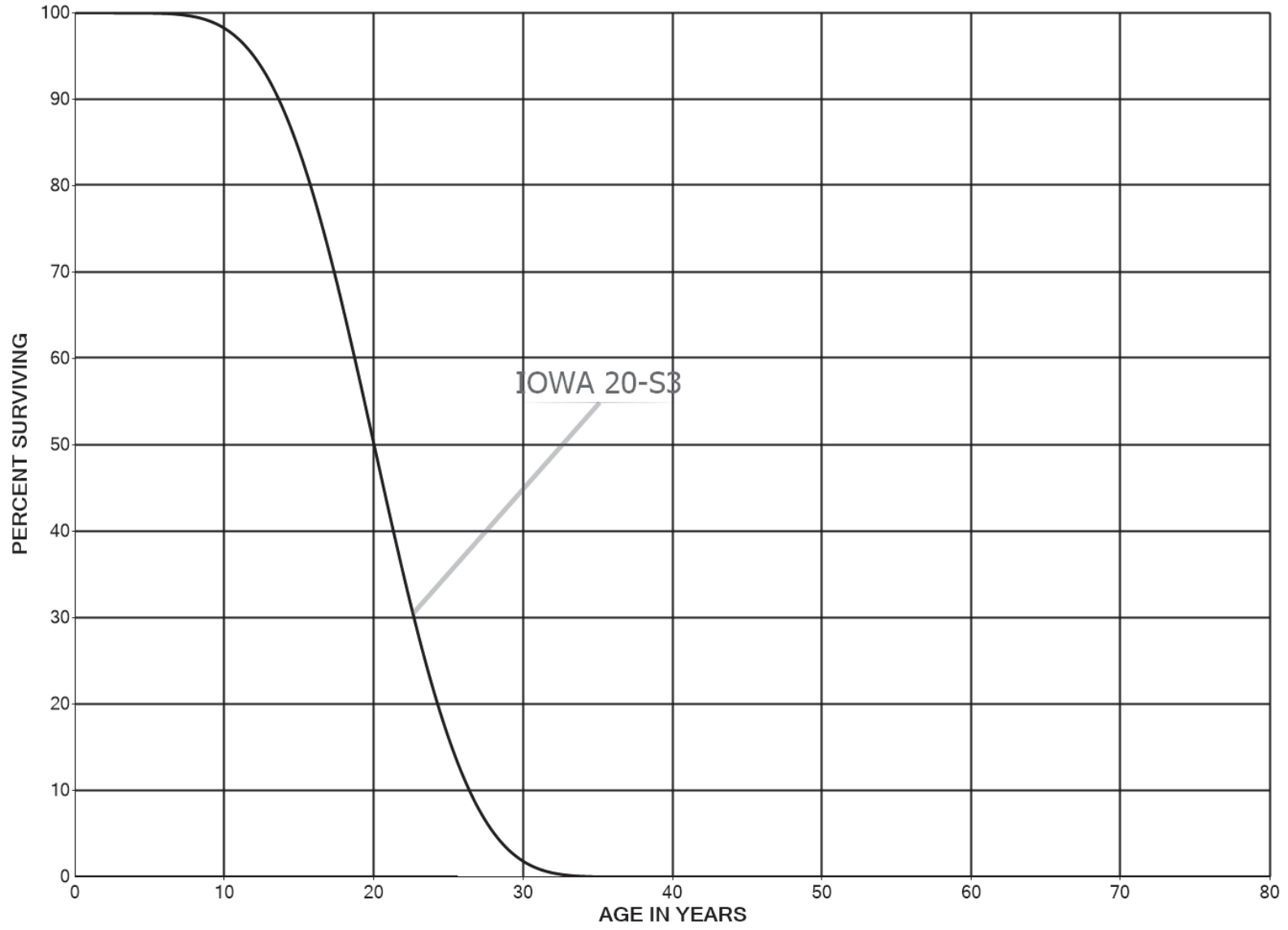
ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	16,253	190	0.0117	0.9883	39.50	
80.5	14,545	152	0.0105	0.9895	39.04	
81.5	13,551	300	0.0222	0.9778	38.63	
82.5	12,262	592	0.0483	0.9517	37.77	
83.5	10,951	169	0.0155	0.9845	35.95	
84.5	10,014	18	0.0018	0.9982	35.39	
85.5	9,550	127	0.0133	0.9867	35.33	
86.5	8,260	26	0.0032	0.9968	34.86	
87.5	6,263	6	0.0009	0.9991	34.75	
88.5	5,855	35	0.0060	0.9940	34.71	
89.5	3,347	9	0.0028	0.9972	34.50	
90.5	1,911	5	0.0025	0.9975	34.41	
91.5	1,763	17	0.0094	0.9906	34.32	
92.5					34.00	

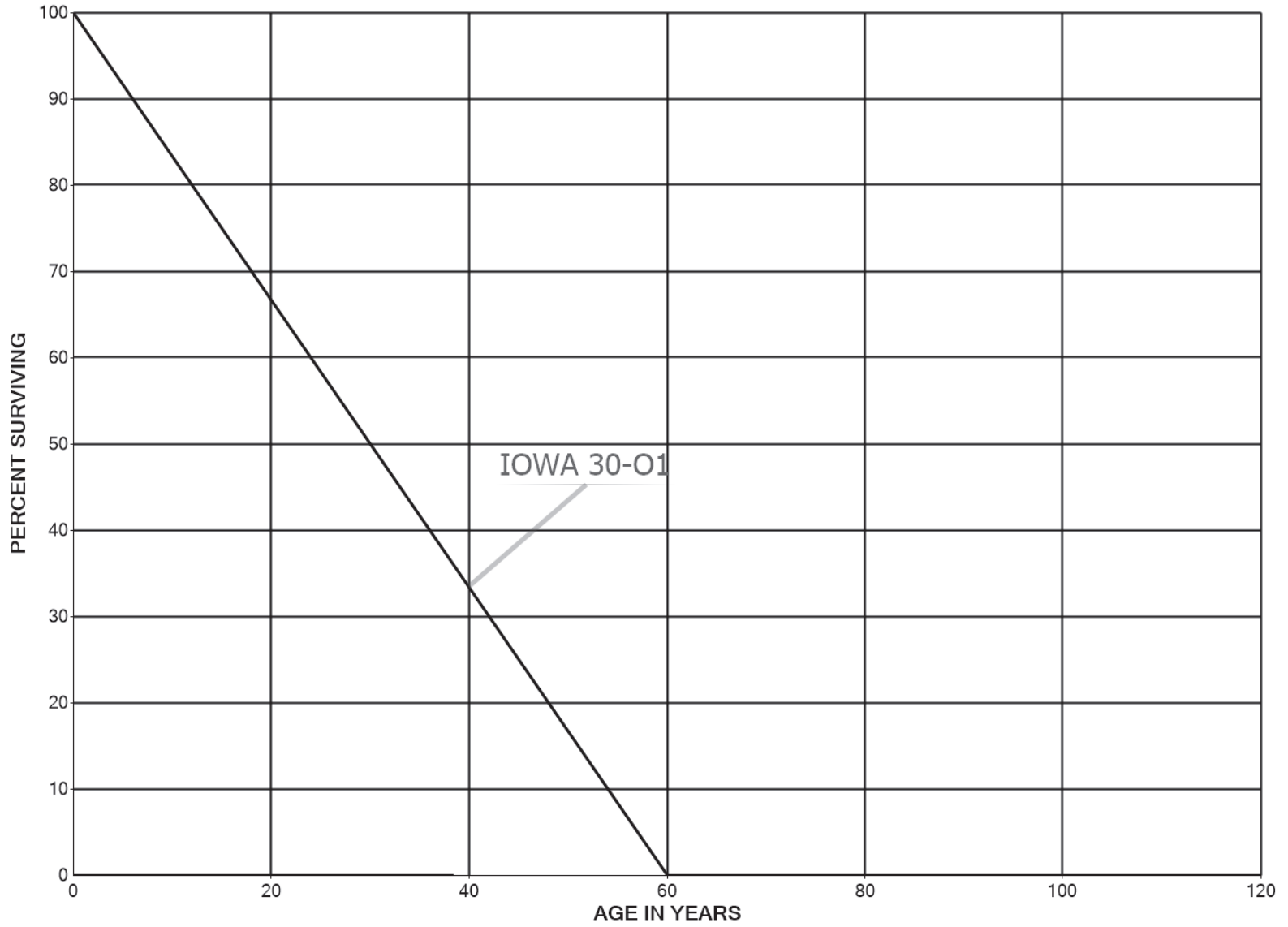


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 370.3 - ELECTRONIC METERS
SMOOTH SURVIVOR CURVE



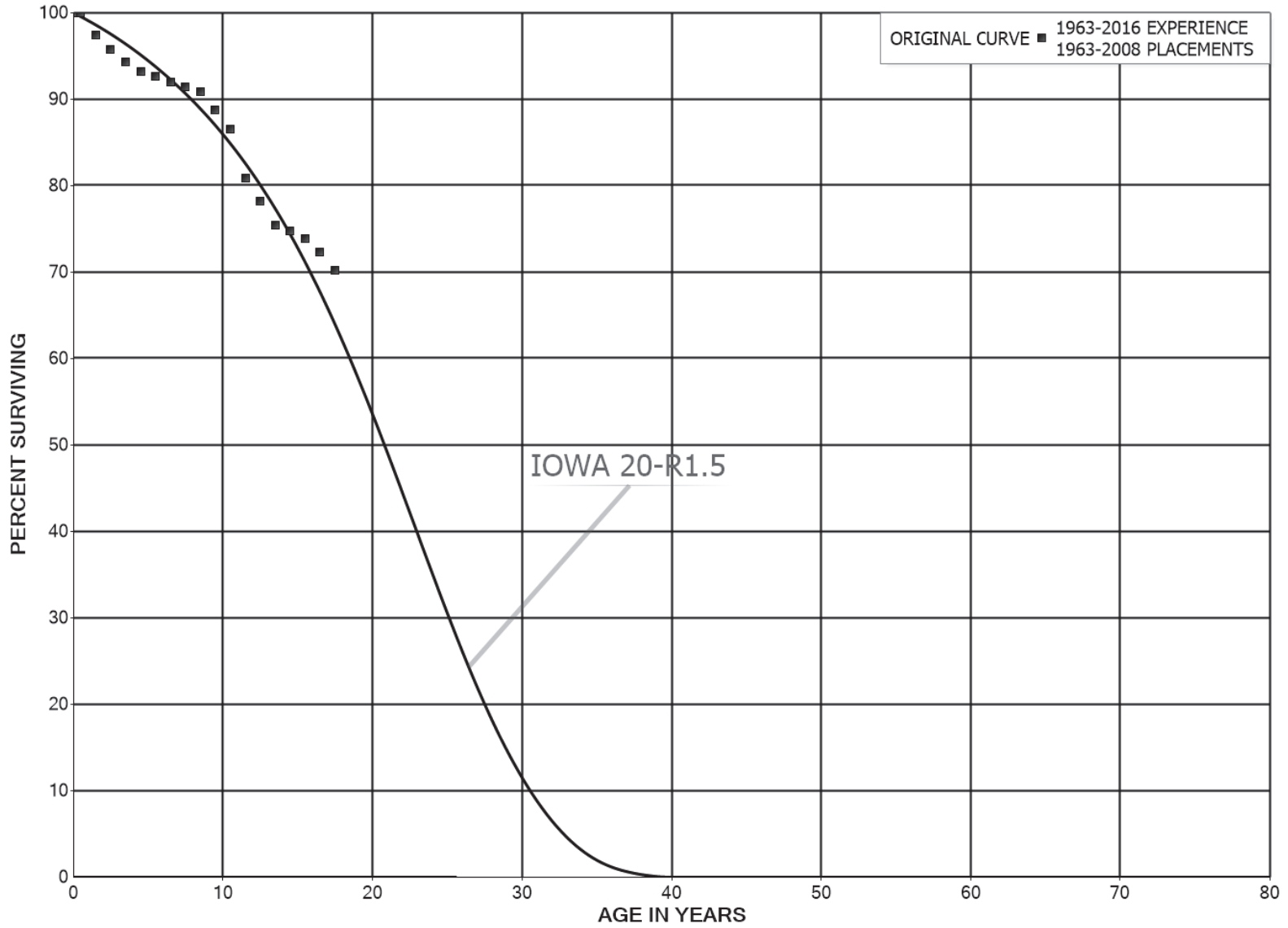


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 371 - INSTALLATIONS ON CUSTOMER PREMISES
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 - INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2008

EXPERIENCE BAND 1963-2016

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	501,373	211	0.0004	0.9996	100.00
0.5	500,911	12,586	0.0251	0.9749	99.96
1.5	488,325	8,746	0.0179	0.9821	97.45
2.5	479,579	7,062	0.0147	0.9853	95.70
3.5	472,517	5,341	0.0113	0.9887	94.29
4.5	467,176	3,080	0.0066	0.9934	93.23
5.5	464,096	3,059	0.0066	0.9934	92.61
6.5	464,161	3,227	0.0070	0.9930	92.00
7.5	460,934	2,532	0.0055	0.9945	91.36
8.5	443,666	10,251	0.0231	0.9769	90.86
9.5	433,415	10,948	0.0253	0.9747	88.76
10.5	422,467	27,739	0.0657	0.9343	86.52
11.5	394,728	13,244	0.0336	0.9664	80.84
12.5	381,484	13,075	0.0343	0.9657	78.13
13.5	368,735	3,701	0.0100	0.9900	75.45
14.5	365,034	4,112	0.0113	0.9887	74.69
15.5	360,922	7,458	0.0207	0.9793	73.85
16.5	322,546	9,482	0.0294	0.9706	72.32
17.5	251,181	3,557	0.0142	0.9858	70.20
18.5	185,845	2,660	0.0143	0.9857	69.20
19.5	129,521	1,158	0.0089	0.9911	68.21
20.5	90,400	900	0.0100	0.9900	67.60
21.5	79,836	818	0.0102	0.9898	66.93
22.5	70,399	297	0.0042	0.9958	66.24
23.5	67,786	1,307	0.0193	0.9807	65.96
24.5	61,619	493	0.0080	0.9920	64.69
25.5	58,553	646	0.0110	0.9890	64.17
26.5	53,579		0.0000	1.0000	63.47
27.5	52,086		0.0000	1.0000	63.47
28.5	49,784		0.0000	1.0000	63.47
29.5	47,859		0.0000	1.0000	63.47
30.5	46,869		0.0000	1.0000	63.47
31.5	44,527		0.0000	1.0000	63.47
32.5	42,377		0.0000	1.0000	63.47
33.5	40,146		0.0000	1.0000	63.47
34.5	38,584		0.0000	1.0000	63.47
35.5	35,667		0.0000	1.0000	63.47
36.5	30,805		0.0000	1.0000	63.47
37.5	24,820		0.0000	1.0000	63.47
38.5	20,590		0.0000	1.0000	63.47

UGI UTILITIES, INC. - ELECTRIC DIVISION

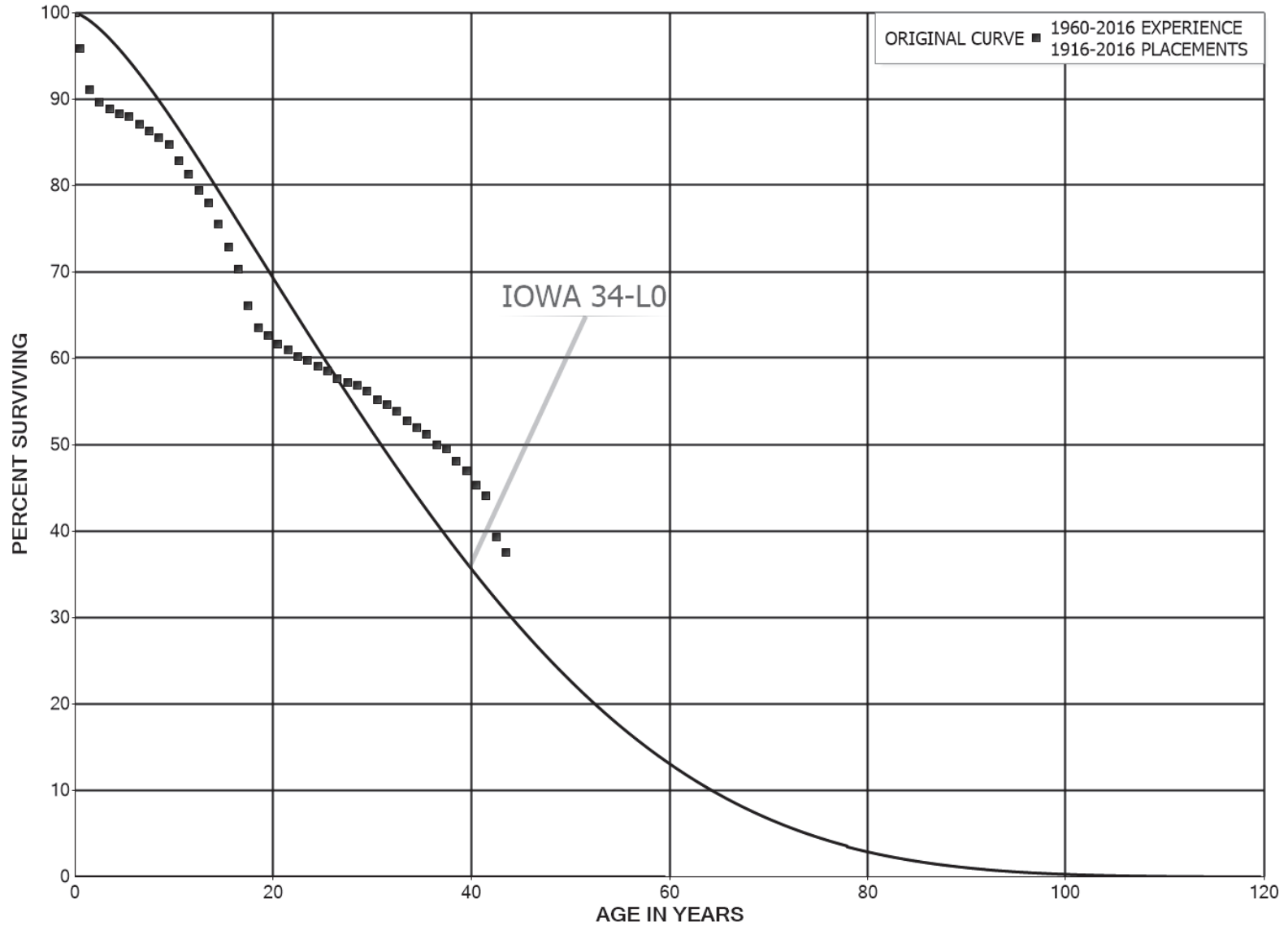
ACCOUNT 371.5 - INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2008			EXPERIENCE BAND 1963-2016		
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	15,893		0.0000	1.0000	63.47
40.5	11,490		0.0000	1.0000	63.47
41.5	7,907		0.0000	1.0000	63.47
42.5	1,435		0.0000	1.0000	63.47
43.5					63.47



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 1916-2016			EXPERIENCE BAND 1960-2016		
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	2,079,318	85,925	0.0413	0.9587	100.00
0.5	2,004,507	99,692	0.0497	0.9503	95.87
1.5	1,861,874	29,321	0.0157	0.9843	91.10
2.5	1,859,566	17,714	0.0095	0.9905	89.67
3.5	1,893,693	10,716	0.0057	0.9943	88.81
4.5	1,854,262	8,481	0.0046	0.9954	88.31
5.5	1,912,187	17,246	0.0090	0.9910	87.90
6.5	1,825,969	17,344	0.0095	0.9905	87.11
7.5	1,822,603	15,900	0.0087	0.9913	86.28
8.5	1,762,591	17,110	0.0097	0.9903	85.53
9.5	1,780,945	38,429	0.0216	0.9784	84.70
10.5	1,766,677	33,182	0.0188	0.9812	82.87
11.5	1,693,247	39,240	0.0232	0.9768	81.32
12.5	1,614,855	30,895	0.0191	0.9809	79.43
13.5	1,535,319	47,082	0.0307	0.9693	77.91
14.5	1,497,330	53,888	0.0360	0.9640	75.52
15.5	1,406,107	49,439	0.0352	0.9648	72.81
16.5	1,250,304	74,381	0.0595	0.9405	70.25
17.5	1,182,435	45,853	0.0388	0.9612	66.07
18.5	1,118,132	15,377	0.0138	0.9862	63.50
19.5	1,107,644	17,872	0.0161	0.9839	62.63
20.5	1,076,581	11,994	0.0111	0.9889	61.62
21.5	1,054,944	12,845	0.0122	0.9878	60.93
22.5	996,666	8,440	0.0085	0.9915	60.19
23.5	886,111	8,577	0.0097	0.9903	59.68
24.5	885,088	8,886	0.0100	0.9900	59.11
25.5	840,768	12,456	0.0148	0.9852	58.51
26.5	803,631	6,415	0.0080	0.9920	57.64
27.5	774,801	4,526	0.0058	0.9942	57.18
28.5	724,601	8,092	0.0112	0.9888	56.85
29.5	712,977	12,694	0.0178	0.9822	56.22
30.5	707,177	8,151	0.0115	0.9885	55.21
31.5	689,026	8,881	0.0129	0.9871	54.58
32.5	664,590	14,642	0.0220	0.9780	53.87
33.5	613,289	8,382	0.0137	0.9863	52.69
34.5	585,264	9,296	0.0159	0.9841	51.97
35.5	579,637	13,880	0.0239	0.9761	51.14
36.5	575,854	5,271	0.0092	0.9908	49.92
37.5	554,786	15,475	0.0279	0.9721	49.46
38.5	519,726	12,077	0.0232	0.9768	48.08

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016		
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	495,525	18,030	0.0364	0.9636	46.96
40.5	465,452	12,582	0.0270	0.9730	45.26
41.5	401,095	42,821	0.1068	0.8932	44.03
42.5	349,836	16,285	0.0466	0.9534	39.33
43.5	309,635	8,050	0.0260	0.9740	37.50
44.5	304,501	2,938	0.0096	0.9904	36.53
45.5	286,331	1,880	0.0066	0.9934	36.17
46.5	274,619	224	0.0008	0.9992	35.94
47.5	264,674	186	0.0007	0.9993	35.91
48.5	246,988	10,338	0.0419	0.9581	35.88
49.5	197,416	89	0.0004	0.9996	34.38
50.5	152,300	1,116	0.0073	0.9927	34.36
51.5	103,219	113	0.0011	0.9989	34.11
52.5	98,116	896	0.0091	0.9909	34.07
53.5	89,427	1,380	0.0154	0.9846	33.76
54.5	87,059	115	0.0013	0.9987	33.24
55.5	85,058	1,589	0.0187	0.9813	33.20
56.5	81,503	3,215	0.0395	0.9605	32.58
57.5	66,259	597	0.0090	0.9910	31.29
58.5	62,698	107	0.0017	0.9983	31.01
59.5	60,918	1,013	0.0166	0.9834	30.96
60.5	42,752	74	0.0017	0.9983	30.44
61.5	40,692	2,272	0.0558	0.9442	30.39
62.5	34,371	197	0.0057	0.9943	28.69
63.5	30,908	1,374	0.0445	0.9555	28.53
64.5	25,636	960	0.0375	0.9625	27.26
65.5	22,759	260	0.0114	0.9886	26.24
66.5	19,856	289	0.0145	0.9855	25.94
67.5	18,268	95	0.0052	0.9948	25.56
68.5	16,373	422	0.0258	0.9742	25.43
69.5	15,840	163	0.0103	0.9897	24.78
70.5	15,625		0.0000	1.0000	24.52
71.5	15,598		0.0000	1.0000	24.52
72.5	15,598		0.0000	1.0000	24.52
73.5	15,598		0.0000	1.0000	24.52
74.5	15,460		0.0000	1.0000	24.52
75.5	15,365		0.0000	1.0000	24.52
76.5	14,966		0.0000	1.0000	24.52
77.5	14,786		0.0000	1.0000	24.52
78.5	14,474		0.0000	1.0000	24.52

UGI UTILITIES, INC. - ELECTRIC DIVISION

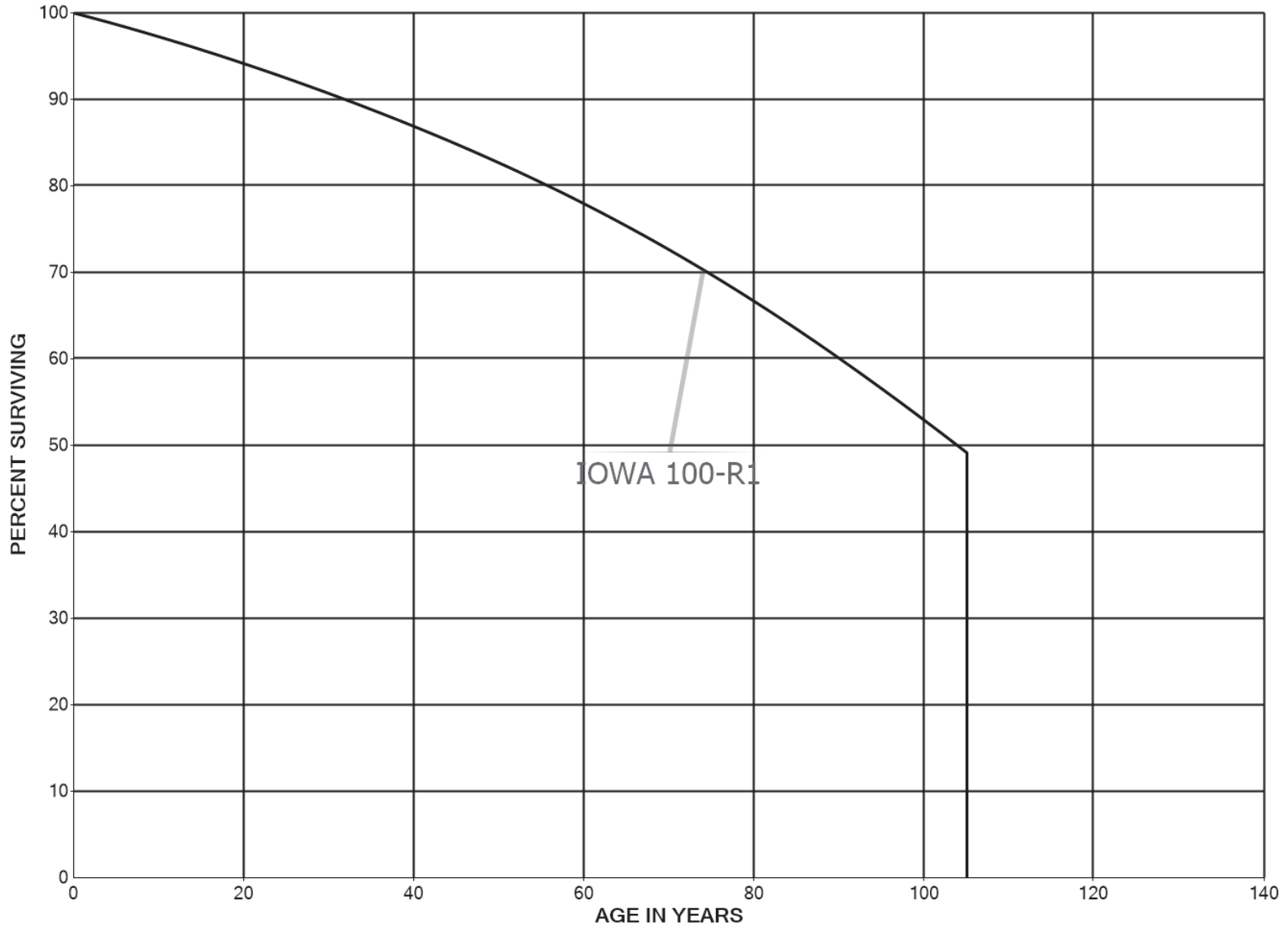
ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016		
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	13,795		0.0000	1.0000	24.52
80.5	7,565		0.0000	1.0000	24.52
81.5	7,015		0.0000	1.0000	24.52
82.5	6,623		0.0000	1.0000	24.52
83.5	6,471		0.0000	1.0000	24.52
84.5	6,405		0.0000	1.0000	24.52
85.5	6,334		0.0000	1.0000	24.52
86.5	4,249		0.0000	1.0000	24.52
87.5	4,249		0.0000	1.0000	24.52
88.5	3,844		0.0000	1.0000	24.52
89.5	3,174		0.0000	1.0000	24.52
90.5	3,174		0.0000	1.0000	24.52
91.5	2,775		0.0000	1.0000	24.52
92.5	2,690		0.0000	1.0000	24.52
93.5	1,716		0.0000	1.0000	24.52
94.5	1,716		0.0000	1.0000	24.52
95.5	1,314		0.0000	1.0000	24.52
96.5	1,077		0.0000	1.0000	24.52
97.5	299		0.0000	1.0000	24.52
98.5	291		0.0000	1.0000	24.52
99.5					24.52

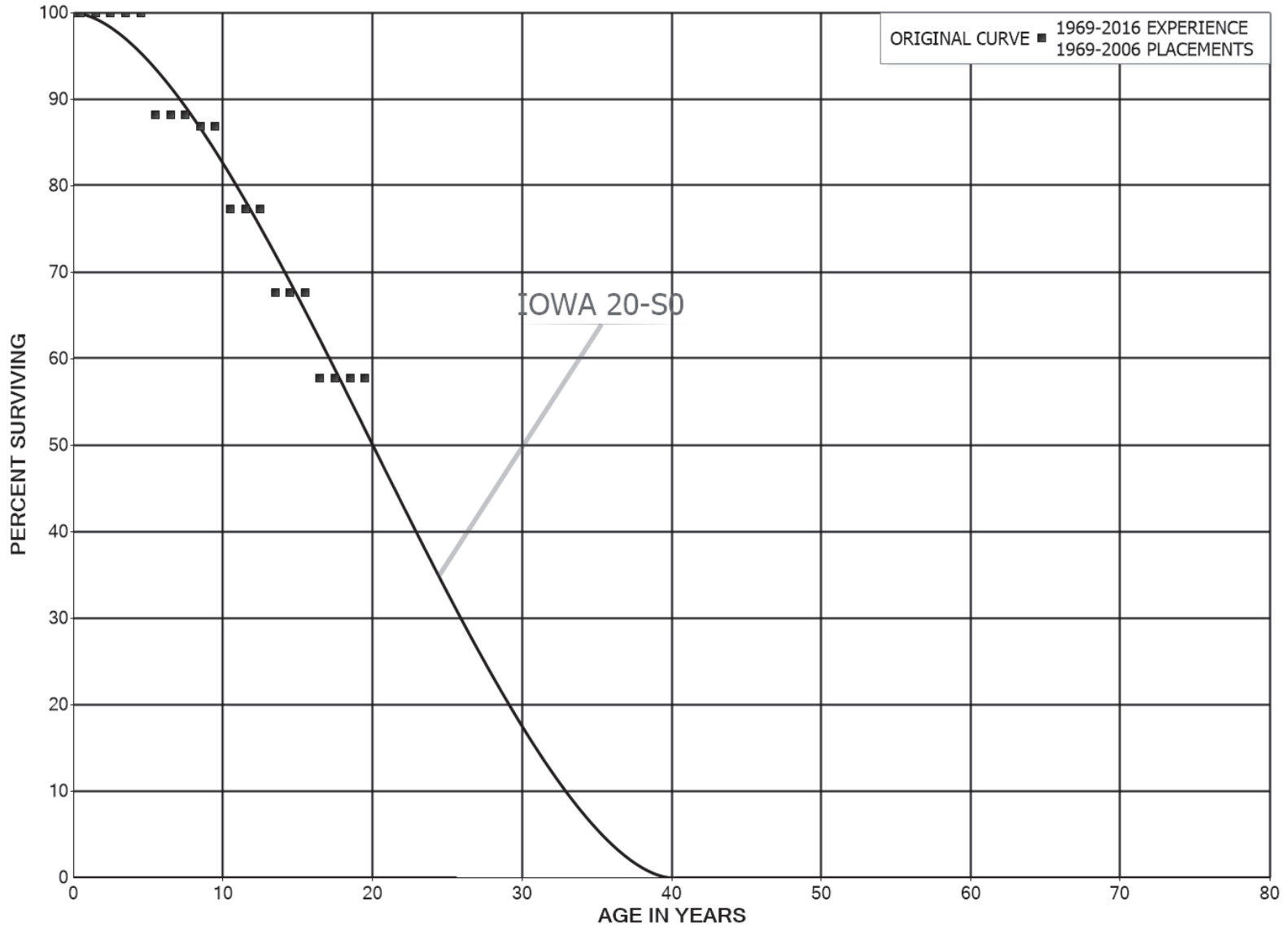


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE





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 1969-2006			EXPERIENCE BAND 1969-2016		
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	236,503		0.0000	1.0000	100.00
0.5	236,503		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	211,208		0.0000	1.0000	77.29
11.5	211,208		0.0000	1.0000	77.29
12.5	211,208	26,505	0.1255	0.8745	77.29
13.5	211,285		0.0000	1.0000	67.59
14.5	190,942		0.0000	1.0000	67.59
15.5	176,401	25,746	0.1460	0.8540	67.59
16.5	150,655		0.0000	1.0000	57.73
17.5	150,655		0.0000	1.0000	57.73
18.5	150,655		0.0000	1.0000	57.73
19.5	150,655		0.0000	1.0000	57.73
20.5	150,655		0.0000	1.0000	57.73
21.5	150,655		0.0000	1.0000	57.73
22.5	150,655		0.0000	1.0000	57.73
23.5	150,655	20,778	0.1379	0.8621	57.73
24.5	72,112		0.0000	1.0000	49.76
25.5	72,112		0.0000	1.0000	49.76
26.5	72,112		0.0000	1.0000	49.76
27.5	57,834		0.0000	1.0000	49.76
28.5	56,539		0.0000	1.0000	49.76
29.5	56,539		0.0000	1.0000	49.76
30.5	56,539		0.0000	1.0000	49.76
31.5	56,539		0.0000	1.0000	49.76
32.5	56,539		0.0000	1.0000	49.76
33.5	56,539		0.0000	1.0000	49.76
34.5	56,539		0.0000	1.0000	49.76
35.5	56,539		0.0000	1.0000	49.76
36.5	56,539		0.0000	1.0000	49.76
37.5	3,709		0.0000	1.0000	49.76
38.5	1,364		0.0000	1.0000	49.76

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2006			EXPERIENCE BAND 1969-2016		
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	1,364		0.0000	1.0000	49.76
40.5	1,364		0.0000	1.0000	49.76
41.5	1,364		0.0000	1.0000	49.76
42.5	1,364		0.0000	1.0000	49.76
43.5	1,364		0.0000	1.0000	49.76
44.5	1,364		0.0000	1.0000	49.76
45.5	389		0.0000	1.0000	49.76
46.5	324		0.0000	1.0000	49.76
47.5					49.76

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

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 AT SEPTEMBER 30, 2021

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	624	313	329	1.43	230
1971	7,177.62	5,764	2,894	4,284	9.85	435
1975	12,539.90	9,568	4,803	7,737	11.85	653
1977	485.00	359	180	305	12.96	24
2018	50,277.08	4,012	2,014	48,263	40.36	1,196
	77,358.61	26,563	16,440	60,919		2,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.0	3.28

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
1952	27.75	26	17	11	2.86	4
1955	1,825.03	1,655	1,070	755	3.72	203
1956	2,359.08	2,123	1,372	987	4.01	246
1957	579.40	517	334	245	4.31	57
1958	21,139.70	18,703	12,087	9,053	4.61	1,964
1959	7,927.16	6,954	4,494	3,433	4.91	699
1960	3,634.40	3,160	2,042	1,592	5.22	305
1961	6,941.87	5,982	3,866	3,076	5.53	556
1962	25,113.81	21,447	13,860	11,254	5.84	1,927
1963	4,489.19	3,799	2,455	2,034	6.15	331
1964	4,968.80	4,165	2,692	2,277	6.47	352
1965	3,731.42	3,097	2,001	1,730	6.80	254
1966	2,854.30	2,346	1,516	1,338	7.12	188
1967	21,813.64	17,745	11,468	10,346	7.46	1,387
1968	2,660.66	2,142	1,384	1,277	7.79	164
1969	35,047.80	27,924	18,046	17,002	8.13	2,091
1970	1,610.42	1,269	820	790	8.48	93
1971	653.61	509	329	325	8.83	37
1972	21,887.93	16,865	10,899	10,989	9.18	1,197
1973	2,493.95	1,899	1,227	1,267	9.54	133
1974	2,558.35	1,925	1,244	1,314	9.91	133
1975	5,205.96	3,868	2,500	2,706	10.28	263
1976	941.64	691	447	495	10.65	46
1977	6,704.12	4,854	3,137	3,567	11.04	323
1978	478.62	342	221	258	11.43	23
1982	2,841.51	2,200	1,422	1,420	11.52	123
1984	2,519.31	1,899	1,227	1,292	12.25	105
1991	19,924.79	13,429	8,678	11,247	14.75	763
1997	23,629.53	13,894	8,979	14,651	17.17	853
2008	8,491.07	3,222	2,082	6,409	22.09	290
2011	2,239.69	687	444	1,796	23.75	76
2015	60,271.53	11,988	7,747	52,525	26.18	2,006
2016	16,159.05	2,747	1,775	14,384	26.86	536
2017	1,265,961.68	177,235	114,537	1,151,425	27.65	41,643
2018	226,338.70	24,875	16,075	210,264	28.35	7,417
2019	674,472.78	53,283	34,434	640,039	29.15	21,957
2020	881,856.87	41,976	27,127	854,730	30.04	28,453
2021	1,156,828.17	18,394	11,887	1,144,941	30.95	36,993
	4,529,183.29	519,836	335,942	4,193,241		154,191

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 3.40

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 56-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,497.89	6,449	6,498			
1920	5,273.97	5,213	5,274			
1921	62.97	62	63			
1922	46.52	46	47			
1923	202.08	197	202			
1924	124.47	121	124			
1925	76.88	74	76	1	1.95	1
1926	1,493.50	1,434	1,478	16	2.23	7
1927	1,173.33	1,121	1,155	18	2.50	7
1928	1,413.63	1,343	1,384	30	2.78	11
1929	848.19	802	827	21	3.05	7
1930	3,013.77	2,836	2,923	91	3.31	27
1931	369.83	346	357	13	3.56	4
1932	3,091.13	2,881	2,969	122	3.80	32
1933	7,965.05	7,392	7,618	347	4.03	86
1934	5,978.17	5,524	5,693	285	4.25	67
1935	12,372.61	11,385	11,733	640	4.47	143
1936	14,904.54	13,656	14,074	831	4.69	177
1937	7,076.52	6,456	6,654	423	4.91	86
1938	3,631.93	3,299	3,400	232	5.13	45
1939	5,596.30	5,062	5,217	379	5.35	71
1940	7,515.45	6,768	6,975	540	5.57	97
1941	15,508.43	13,905	14,330	1,178	5.79	203
1942	10,874.84	9,706	10,003	872	6.02	145
1943	14,824.35	13,170	13,573	1,251	6.25	200
1944	13,373.57	11,826	12,188	1,186	6.48	183
1945	15,620.98	13,746	14,167	1,454	6.72	216
1946	22,760.40	19,932	20,542	2,218	6.96	319
1947	16,395.65	14,288	14,725	1,671	7.20	232
1948	26,726.00	23,170	23,879	2,847	7.45	382
1949	24,678.51	21,281	21,932	2,747	7.71	356
1950	17,753.71	15,227	15,693	2,061	7.97	259
1951	34,236.80	29,205	30,098	4,139	8.23	503
1952	25,021.56	21,219	21,868	3,154	8.51	371
1953	22,706.89	19,143	19,729	2,978	8.79	339
1954	26,955.19	22,585	23,276	3,679	9.08	405
1955	42,101.61	35,042	36,114	5,988	9.39	638
1956	29,501.38	24,391	25,137	4,364	9.70	450
1957	27,134.88	22,275	22,956	4,179	10.03	417
1958	46,036.57	37,512	38,660	7,377	10.37	711
1959	46,270.37	37,413	38,558	7,712	10.72	719
1960	37,209.24	29,840	30,753	6,456	11.09	582
1961	53,344.13	42,418	43,716	9,628	11.47	839

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 56-R2.5						
NET SALVAGE PERCENT.. 0						
1962	45,197.94	35,618	36,708	8,490	11.87	715
1963	62,754.05	48,993	50,492	12,262	12.28	999
1964	63,818.70	49,334	50,843	12,976	12.71	1,021
1965	104,468.07	79,937	82,382	22,086	13.15	1,680
1966	90,494.59	68,501	70,597	19,898	13.61	1,462
1967	63,358.96	47,417	48,868	14,491	14.09	1,028
1968	101,910.92	75,377	77,683	24,228	14.58	1,662
1969	135,854.80	99,270	102,307	33,548	15.08	2,225
1970	164,999.77	119,036	122,678	42,322	15.60	2,713
1971	219,717.38	156,393	161,177	58,540	16.14	3,627
1972	160,262.85	112,498	115,940	44,323	16.69	2,656
1973	239,484.57	165,714	170,784	68,701	17.25	3,983
1974	320,065.10	218,160	224,834	95,231	17.83	5,341
1975	250,539.41	168,129	173,272	77,267	18.42	4,195
1976	268,821.50	177,471	182,900	85,922	19.03	4,515
1977	292,057.00	189,577	195,377	96,680	19.65	4,920
1978	321,623.34	205,151	211,427	110,196	20.28	5,434
1979	384,387.06	240,792	248,158	136,229	20.92	6,512
1980	276,817.23	170,193	175,400	101,417	21.57	4,702
1981	269,559.21	162,506	167,477	102,082	22.24	4,590
1982	283,859.19	187,234	192,962	90,897	20.38	4,460
1983	317,003.40	205,038	211,311	105,692	21.02	5,028
1984	329,925.08	209,107	215,504	114,421	21.67	5,280
1985	306,527.50	191,334	197,187	109,340	21.98	4,975
1986	376,066.08	229,626	236,651	139,415	22.64	6,158
1987	447,269.52	266,930	275,096	172,174	23.31	7,386
1988	469,249.76	273,526	281,894	187,356	23.97	7,816
1989	693,848.01	394,661	406,735	287,113	24.64	11,652
1990	663,129.00	369,761	381,073	282,056	24.99	11,287
1991	731,840.62	397,316	409,471	322,370	25.68	12,553
1992	978,451.00	516,622	532,427	446,024	26.37	16,914
1993	750,177.66	384,841	396,614	353,564	27.06	13,066
1994	964,525.18	480,141	494,830	469,695	27.75	16,926
1995	1,308,002.02	634,381	653,788	654,214	28.14	23,249
1996	1,261,757.46	592,017	610,128	651,629	28.85	22,587
1997	957,854.48	434,100	447,380	510,474	29.56	17,269
1998	927,384.83	405,360	417,761	509,624	30.26	16,842
1999	778,735.54	327,692	337,717	441,019	30.97	14,240
2000	706,622.05	287,171	295,956	410,666	31.41	13,074
2001	964,090.48	375,513	387,001	577,089	32.13	17,961
2002	816,703.68	304,140	313,445	503,259	32.86	15,315
2003	981,772.54	348,726	359,394	622,379	33.58	18,534
2004	1,104,864.50	375,101	386,576	718,288	34.05	21,095

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 56-R2.5						
NET SALVAGE PERCENT.. 0						
2005	1,121,373.34	360,858	371,898	749,475	34.78	21,549
2006	1,073,878.96	326,244	336,225	737,654	35.52	20,767
2007	921,133.39	264,457	272,547	648,586	36.01	18,011
2008	1,086,825.00	291,921	300,852	785,973	36.75	21,387
2009	1,075,236.78	268,809	277,033	798,204	37.50	21,285
2010	1,019,677.14	236,871	244,118	775,559	38.00	20,409
2011	1,415,656.11	301,818	311,051	1,104,605	38.76	28,499
2012	892,484.86	173,856	179,175	713,310	39.28	18,160
2013	1,219,950.63	214,711	221,280	998,671	39.81	25,086
2014	1,692,322.95	264,002	272,078	1,420,245	40.58	34,999
2015	1,565,205.22	213,651	220,187	1,345,018	41.12	32,710
2016	1,805,416.92	211,595	218,068	1,587,349	41.45	38,296
2017	2,162,967.76	209,375	215,780	1,947,188	42.01	46,351
2018	1,682,594.12	128,382	132,310	1,550,284	42.37	36,589
2019	3,959,331.83	219,743	226,466	3,732,866	42.55	87,729
2020	2,918,228.14	99,803	102,856	2,815,372	42.36	66,463
2021	673,298.07	8,080	8,327	664,971	41.00	16,219
	47,899,197.04	15,134,342	15,597,094	32,302,103		931,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.7	1.94

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 55-R1						
NET SALVAGE PERCENT.. 0						
1924	4,232.52	3,907	4,141	92	4.23	22
1925	14,498.06	13,304	14,100	398	4.53	88
1926	40,359.93	36,823	39,025	1,335	4.82	277
1927	15,313.74	13,888	14,718	596	5.12	116
1928	18,443.02	16,625	17,619	824	5.42	152
1929	13,964.46	12,512	13,260	704	5.72	123
1930	27,970.81	24,909	26,398	1,573	6.02	261
1931	12,976.02	11,483	12,170	806	6.33	127
1932	15,213.19	13,377	14,177	1,036	6.64	156
1933	21,823.19	19,061	20,201	1,622	6.96	233
1934	16,682.92	14,475	15,341	1,342	7.28	184
1935	7,736.14	6,667	7,066	670	7.60	88
1936	1,783.02	1,526	1,617	166	7.93	21
1937	4,663.78	3,963	4,200	464	8.26	56
1938	9,031.79	7,621	8,077	955	8.59	111
1939	17,557.44	14,707	15,586	1,971	8.93	221
1940	11,762.59	9,778	10,363	1,400	9.28	151
1941	9,773.50	8,062	8,544	1,230	9.63	128
1942	2,426.72	1,986	2,105	322	9.98	32
1943	5,132.41	4,168	4,417	715	10.34	69
1944	3,695.95	2,977	3,155	541	10.70	51
1945	8,811.87	7,040	7,461	1,351	11.06	122
1946	21,264.77	16,842	17,849	3,416	11.44	299
1947	30,647.11	24,066	25,505	5,142	11.81	435
1948	26,329.49	20,494	21,719	4,610	12.19	378
1949	44,163.89	34,062	36,099	8,065	12.58	641
1950	34,683.45	26,504	28,089	6,594	12.97	508
1951	32,921.85	24,919	26,409	6,513	13.37	487
1952	20,990.12	15,735	16,676	4,314	13.77	313
1953	20,996.98	15,587	16,519	4,478	14.17	316
1954	34,690.63	25,494	27,018	7,673	14.58	526
1955	55,495.26	40,360	42,773	12,722	15.00	848
1956	34,085.59	24,529	25,996	8,090	15.42	525
1957	50,421.45	35,891	38,037	12,384	15.85	781
1958	25,275.08	17,794	18,858	6,417	16.28	394
1959	33,062.28	23,011	24,387	8,675	16.72	519
1960	34,878.16	23,990	25,425	9,453	17.17	551
1961	55,571.42	37,769	40,027	15,544	17.62	882
1962	53,669.18	36,036	38,191	15,478	18.07	857
1963	79,567.23	52,760	55,915	23,652	18.53	1,276
1964	112,566.24	73,680	78,086	34,480	19.00	1,815
1965	94,019.35	60,720	64,351	29,668	19.48	1,523
1966	54,732.06	34,869	36,954	17,778	19.96	891

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 55-R1						
NET SALVAGE PERCENT.. 0						
1967	60,900.13	38,267	40,555	20,345	20.44	995
1968	100,077.03	61,993	65,700	34,377	20.93	1,642
1969	211,423.81	129,045	136,761	74,663	21.43	3,484
1970	179,584.18	107,946	114,401	65,183	21.94	2,971
1971	207,587.75	122,855	130,201	77,387	22.45	3,447
1972	126,354.75	73,584	77,984	48,371	22.97	2,106
1973	170,207.08	97,513	103,344	66,863	23.49	2,846
1974	266,014.17	149,838	158,798	107,216	24.02	4,464
1975	282,039.15	156,095	165,429	116,610	24.56	4,748
1976	219,116.65	119,121	126,244	92,873	25.10	3,700
1977	338,650.05	180,717	191,523	147,127	25.65	5,736
1978	251,449.70	131,669	139,542	111,908	26.20	4,271
1979	231,413.05	118,777	125,879	105,534	26.77	3,942
1980	170,230.96	85,641	90,762	79,469	27.33	2,908
1981	202,723.85	99,852	105,823	96,901	27.91	3,472
1982	210,866.39	129,936	137,706	73,160	24.60	2,974
1983	119,336.60	72,592	76,933	42,404	24.79	1,711
1984	97,039.88	57,855	61,315	35,725	25.40	1,406
1985	117,945.28	69,305	73,449	44,496	25.61	1,737
1986	157,562.85	90,614	96,032	61,531	26.23	2,346
1987	138,575.72	78,406	83,094	55,482	26.48	2,095
1988	250,867.88	138,680	146,973	103,895	27.10	3,834
1989	296,673.54	161,034	170,663	126,011	27.38	4,602
1990	322,964.90	171,947	182,229	140,736	27.67	5,086
1991	511,610.11	265,270	281,132	230,478	28.32	8,138
1992	638,493.25	323,971	343,343	295,150	28.64	10,306
1993	383,190.84	190,024	201,387	181,804	28.97	6,276
1994	530,643.89	256,832	272,190	258,454	29.32	8,815
1995	842,356.00	397,339	421,098	421,258	29.68	14,193
1996	818,774.90	373,689	396,034	422,741	30.37	13,920
1997	677,225.73	300,282	318,238	358,988	30.75	11,674
1998	687,289.63	297,184	314,955	372,335	30.85	12,069
1999	536,286.45	224,436	237,857	298,429	31.26	9,547
2000	430,029.42	173,818	184,212	245,817	31.69	7,757
2001	654,872.91	255,073	270,325	384,548	32.13	11,969
2002	451,398.39	169,906	180,066	271,332	32.31	8,398
2003	621,690.01	224,306	237,719	383,971	32.78	11,714
2004	602,731.31	208,846	221,334	381,397	33.01	11,554
2005	1,046,730.92	347,096	367,851	678,880	33.25	20,417
2006	715,705.53	226,306	239,838	475,868	33.52	14,197
2007	1,217,531.49	365,503	387,359	830,172	33.81	24,554
2008	1,271,534.89	362,133	383,787	887,748	33.90	26,187
2009	1,172,918.56	313,756	332,518	840,401	34.23	24,552

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 55-R1						
NET SALVAGE PERCENT.. 0						
2010	850,311.49	213,173	225,920	624,391	34.37	18,167
2011	824,220.99	193,033	204,576	619,645	34.34	18,044
2012	1,289,424.40	279,289	295,989	993,435	34.36	28,913
2013	1,838,094.15	363,943	385,706	1,452,388	34.42	42,196
2014	1,764,444.19	316,188	335,095	1,429,349	34.34	41,623
2015	2,083,864.63	333,210	353,135	1,730,730	34.15	50,680
2016	2,375,214.02	331,817	351,658	2,023,556	33.87	59,745
2017	2,608,521.93	308,849	327,317	2,281,205	33.52	68,055
2018	2,021,107.45	194,431	206,057	1,815,050	32.87	55,219
2019	3,947,000.03	287,342	304,524	3,642,476	31.86	114,328
2020	5,186,820.42	245,855	260,556	4,926,264	30.15	163,392
2021	6,875,615.19	129,949	137,720	6,737,895	25.96	259,549
	51,439,143.13	12,030,102	12,749,460	38,689,683		1,270,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.47

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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	11,558.71	11,073	11,559			
1925	37.18	35	37			
1928	977.05	917	977			
1955	321.43	260	319	2	12.43	
1957	1,089.51	866	1,063	27	13.35	2
1966	171.19	123	151	20	18.23	1
1967	2,233.28	1,586	1,946	287	18.84	15
1968	5,305.30	3,717	4,561	744	19.46	38
1969	482.65	333	409	74	20.10	4
1970	3,078.47	2,096	2,572	506	20.75	24
1971	3,756.90	2,519	3,091	666	21.41	31
1972	7,267.30	4,799	5,888	1,379	22.08	62
1973	9,574.39	6,222	7,634	1,940	22.76	85
1974	12,540.35	8,016	9,836	2,704	23.45	115
1975	9,522.75	5,983	7,341	2,182	24.16	90
1976	14,345.28	8,856	10,866	3,479	24.87	140
1977	17,590.28	10,665	13,086	4,504	25.59	176
1978	25,021.43	14,886	18,265	6,756	26.33	257
1979	43,579.82	25,431	31,204	12,376	27.07	457
1980	7,270.58	4,159	5,103	2,168	27.82	78
1981	11,294.79	6,329	7,766	3,529	28.58	123
1982	11,192.02	6,720	8,245	2,947	26.29	112
1983	14,496.16	8,538	10,476	4,020	26.86	150
1984	5,717.07	3,302	4,052	1,665	27.44	61
1985	15,585.87	8,761	10,750	4,836	28.44	170
1986	48,278.74	26,563	32,593	15,686	29.02	541
1987	29,523.06	15,889	19,496	10,027	29.60	339
1988	76,661.56	40,324	49,477	27,185	30.19	900
1989	113,372.28	57,843	70,973	42,399	31.20	1,359
1990	144,531.37	71,933	88,262	56,269	31.79	1,770
1991	53,431.24	25,914	31,796	21,635	32.39	668
1992	99,809.99	46,811	57,437	42,373	33.40	1,269
1993	36,156.76	16,487	20,230	15,927	34.00	468
1994	118,794.48	52,602	64,542	54,252	34.61	1,568
1995	150,384.17	64,560	79,215	71,169	35.23	2,020
1996	91,378.94	37,749	46,318	45,061	36.23	1,244
1997	233,401.22	93,220	114,381	119,020	36.85	3,230
1998	151,590.70	58,423	71,685	79,906	37.48	2,132
1999	192,024.40	70,857	86,941	105,083	38.48	2,731
2000	160,172.66	56,829	69,729	90,444	39.10	2,313
2001	227,349.82	76,890	94,344	133,006	40.11	3,316
2002	321,940.17	104,212	127,868	194,072	40.74	4,764
2003	161,435.90	49,884	61,207	100,229	41.38	2,422

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2004	172,849.36	50,507	61,972	110,877	42.38	2,616
2005	430,305.70	119,281	146,357	283,949	43.02	6,600
2006	313,210.56	82,061	100,689	212,522	43.67	4,867
2007	95,642.88	23,433	28,752	66,891	44.67	1,497
2008	693,812.85	159,230	195,375	498,438	45.32	10,998
2009	66,961.89	14,229	17,459	49,503	46.32	1,069
2010	173,900.46	34,189	41,950	131,950	46.98	2,809
2011	38,275.92	6,913	8,482	29,794	47.64	625
2012	105,122.31	17,177	21,076	84,046	48.64	1,728
2013	153,776.20	22,605	27,736	126,040	49.31	2,556
2014	138,890.11	18,028	22,120	116,770	50.30	2,321
2015	90,029.54	10,182	12,493	77,537	50.97	1,521
2016	421,879.54	40,585	49,798	372,082	51.65	7,204
2017	544,253.07	43,105	52,890	491,363	52.32	9,391
2018	750,660.24	46,541	57,106	693,554	52.99	13,088
2019	1,050,572.42	46,750	57,362	993,210	53.68	18,502
2020	193,754.92	5,193	6,372	187,383	54.37	3,446
	8,078,145.19	1,853,191	2,271,680	5,806,465		126,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 1.56

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-R2						
NET SALVAGE PERCENT.. 0						
1957	17,611.91	16,454	14,846	2,766	2.63	1,052
1966	114.58	100	90	25	5.26	5
1967	10,834.10	9,328	8,416	2,418	5.56	435
1968	5,449.27	4,650	4,196	1,253	5.87	213
1969	6,127.51	5,179	4,673	1,455	6.19	235
1970	9,751.79	8,165	7,367	2,385	6.51	366
1971	9,776.69	8,105	7,313	2,464	6.84	360
1972	38,512.98	31,590	28,503	10,010	7.19	1,392
1973	32,490.89	26,366	23,789	8,702	7.54	1,154
1974	66,944.93	53,723	48,473	18,472	7.90	2,338
1975	95,617.36	75,825	68,415	27,202	8.28	3,285
1976	42,858.34	33,569	30,289	12,569	8.67	1,450
1977	80,900.34	62,556	56,443	24,457	9.07	2,696
1978	49,219.69	37,542	33,873	15,347	9.49	1,617
1979	58,404.20	43,920	39,628	18,776	9.92	1,893
1980	30,098.42	22,295	20,116	9,982	10.37	963
1981	35,015.26	25,535	23,040	11,975	10.83	1,106
1982	26,157.34	20,769	18,739	7,418	10.25	724
1983	56,117.80	43,862	39,576	16,542	10.76	1,537
1984	24,738.68	19,111	17,243	7,496	11.04	679
1985	32,031.80	24,319	21,943	10,089	11.58	871
1986	73,080.28	54,737	49,388	23,692	11.90	1,991
1987	55,584.15	40,843	36,852	18,732	12.45	1,505
1988	117,333.76	84,504	76,246	41,088	13.01	3,158
1989	166,813.24	118,187	106,638	60,175	13.37	4,501
1990	125,865.67	87,225	78,701	47,165	13.95	3,381
1991	203,224.28	138,233	124,725	78,499	14.34	5,474
1992	116,482.14	77,321	69,765	46,717	14.94	3,127
1993	141,543.71	91,975	82,987	58,557	15.36	3,812
1994	138,040.32	87,311	78,779	59,261	15.98	3,708
1995	215,460.57	133,025	120,026	95,435	16.42	5,812
1996	310,014.37	186,567	168,335	141,679	16.87	8,398
1997	343,632.67	200,372	180,791	162,842	17.52	9,295
1998	268,327.51	151,981	137,129	131,199	17.99	7,293
1999	193,478.77	105,794	95,456	98,023	18.65	5,256
2000	202,236.99	106,963	96,510	105,727	19.15	5,521
2001	426,703.61	217,790	196,507	230,197	19.66	11,709
2002	158,684.60	77,978	70,358	88,327	20.18	4,377
2003	40,364.03	19,044	17,183	23,181	20.71	1,119
2004	101,257.20	45,545	41,094	60,163	21.41	2,810
2005	294,913.33	126,518	114,155	180,758	21.96	8,231
2006	203,920.83	83,118	74,996	128,925	22.52	5,725
2007	133,390.35	51,449	46,421	86,969	23.09	3,767

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-R2						
NET SALVAGE PERCENT.. 0						
2008	567,022.00	206,680	186,483	380,539	23.54	16,166
2009	105,851.25	36,116	32,587	73,264	24.13	3,036
2010	237,868.34	75,499	68,121	169,747	24.73	6,864
2011	201,212.05	59,156	53,375	147,837	25.21	5,864
2012	95,304.77	25,713	23,200	72,105	25.71	2,805
2013	435,649.51	106,647	96,225	339,425	26.22	12,945
2014	359,812.92	78,799	71,099	288,714	26.75	10,793
2015	136,146.10	26,276	23,708	112,438	27.17	4,138
2016	183,628.41	30,501	27,520	156,108	27.61	5,654
2017	1,079,001.87	149,550	134,936	944,066	27.97	33,753
2018	1,142,296.16	126,338	113,993	1,028,303	28.15	36,529
2019	1,229,687.32	99,851	90,094	1,139,593	28.27	40,311
2020	1,186,527.67	60,276	54,386	1,132,142	28.00	40,434
2021	991,248.16	18,437	16,635	974,613	26.45	36,847
	12,710,382.79	3,959,282	3,572,375	9,138,008		390,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 3.07

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 43-S1						
NET SALVAGE PERCENT.. 0						
1941	949.66	917	950			
1948	7,107.58	6,542	7,108			
1949	10,570.15	9,661	10,570			
1952	437.64	391	438			
1953	581.93	516	582			
1954	5,627.05	4,948	5,627			
1955	19,101.66	16,663	19,102			
1956	2,177.54	1,884	2,174	4	5.80	1
1957	10,812.25	9,276	10,705	107	6.11	18
1958	47,576.67	40,473	46,708	869	6.42	135
1959	23,388.31	19,722	22,760	628	6.74	93
1960	16,840.62	14,076	16,244	597	7.06	85
1961	14,924.01	12,363	14,267	657	7.38	89
1962	6,837.83	5,612	6,476	362	7.71	47
1963	6,284.69	5,110	5,897	388	8.04	48
1964	21,784.25	17,539	20,241	1,543	8.38	184
1965	15,113.10	12,048	13,904	1,209	8.72	139
1966	38,649.60	30,497	35,195	3,455	9.07	381
1967	63,893.12	49,911	57,599	6,294	9.41	669
1968	86,023.57	66,478	76,718	9,306	9.77	953
1969	97,208.48	74,308	85,755	11,453	10.13	1,131
1970	128,257.73	96,969	111,906	16,352	10.49	1,559
1971	98,889.84	73,914	85,300	13,590	10.86	1,251
1972	115,557.71	85,379	98,531	17,027	11.23	1,516
1973	205,967.56	150,356	173,517	32,451	11.61	2,795
1974	184,872.95	133,280	153,811	31,062	12.00	2,588
1975	203,858.52	145,119	167,474	36,385	12.39	2,937
1976	150,330.89	105,651	121,926	28,405	12.78	2,223
1977	165,599.59	114,804	132,489	33,111	13.19	2,510
1978	160,861.37	109,984	126,926	33,935	13.60	2,495
1979	155,774.55	105,022	121,200	34,575	14.01	2,468
1980	181,535.21	120,574	139,148	42,387	14.44	2,935
1981	111,169.10	72,726	83,929	27,240	14.87	1,832
1982	216,214.19	161,426	186,292	29,922	13.41	2,231
1983	162,567.09	119,552	137,968	24,599	13.85	1,776
1984	162,540.00	117,646	135,768	26,772	14.31	1,871
1985	227,093.21	162,462	187,488	39,605	14.52	2,728
1986	160,954.51	113,135	130,563	30,392	15.01	2,025
1987	239,977.33	166,400	192,033	47,944	15.25	3,144
1988	233,584.17	159,631	184,221	49,363	15.52	3,181
1989	300,756.71	201,357	232,374	68,383	16.04	4,263
1990	317,716.45	209,185	241,408	76,308	16.34	4,670
1991	302,658.38	195,699	225,845	76,813	16.67	4,608

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 43-S1						
NET SALVAGE PERCENT.. 0						
1992	377,055.11	238,035	274,702	102,353	17.23	5,940
1993	211,500.06	130,792	150,940	60,560	17.59	3,443
1994	264,308.57	159,907	184,539	79,770	17.95	4,444
1995	338,383.38	199,985	230,791	107,592	18.34	5,867
1996	344,276.22	198,406	228,969	115,307	18.75	6,150
1997	326,534.01	183,186	211,404	115,130	19.17	6,006
1998	390,900.51	213,119	245,948	144,953	19.60	7,396
1999	413,622.82	218,724	252,417	161,206	20.05	8,040
2000	414,564.54	213,003	245,815	168,750	20.34	8,296
2001	275,785.16	136,817	157,893	117,892	20.82	5,662
2002	337,650.52	161,329	186,181	151,470	21.31	7,108
2003	177,776.34	81,564	94,128	83,648	21.82	3,834
2004	272,913.38	120,355	138,895	134,018	22.18	6,042
2005	270,124.27	113,668	131,178	138,946	22.71	6,118
2006	111,983.10	44,782	51,680	60,303	23.26	2,593
2007	438,356.19	165,874	191,426	246,930	23.82	10,366
2008	501,327.41	179,375	207,006	294,321	24.23	12,147
2009	417,752.03	139,947	161,505	256,247	24.81	10,328
2010	111,493.19	34,741	40,093	71,400	25.40	2,811
2011	318,813.79	91,723	105,852	212,962	26.00	8,191
2012	415,783.68	109,434	126,291	289,493	26.60	10,883
2013	321,483.51	76,513	88,299	233,185	27.21	8,570
2014	180,609.39	38,325	44,229	136,380	27.84	4,899
2015	325,301.18	60,473	69,788	255,513	28.47	8,975
2016	273,901.68	43,386	50,069	223,833	29.22	7,660
2017	462,375.77	60,340	69,635	392,741	29.98	13,100
2018	569,109.71	58,163	67,123	501,987	30.75	16,325
2019	565,645.69	41,575	47,979	517,667	31.51	16,429
2020	523,364.41	23,133	26,697	496,667	32.40	15,329
2021	2,201,499.11	32,582	37,601	2,163,898	33.28	65,021
	16,836,821.50	6,888,462	7,948,210	8,888,612		359,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 2.14

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 35-R2						
NET SALVAGE PERCENT.. 0						
1961	2,133.30	2,062	2,133			
1962	806.54	773	807			
1963	551.14	524	551			
1964	1,114.87	1,051	1,115			
1965	582.21	544	582			
1966	2,073.07	1,921	2,073			
1967	2,171.52	1,994	2,172			
1968	531.87	484	532			
1970	1,338.80	1,196	1,339			
1971	5,193.89	4,596	5,155	39	4.03	10
1972	19,389.76	16,996	19,063	327	4.32	76
1973	39,750.28	34,503	38,699	1,051	4.62	227
1974	49,766.60	42,756	47,955	1,812	4.93	368
1975	77,222.77	65,662	73,647	3,576	5.24	682
1976	53,801.90	45,255	50,758	3,044	5.56	547
1977	19,827.62	16,497	18,503	1,325	5.88	225
1978	15,484.66	12,733	14,281	1,204	6.22	194
1979	83,875.10	68,131	76,416	7,459	6.57	1,135
1980	59,278.94	47,525	53,304	5,975	6.94	861
1981	56,508.42	44,690	50,125	6,383	7.32	872
1982	68,532.57	57,931	64,976	3,557	7.23	492
1983	64,528.69	53,907	60,463	4,066	7.59	536
1984	63,014.90	52,227	58,578	4,437	7.75	573
1985	107,195.38	87,643	98,301	8,894	8.14	1,093
1986	132,903.73	107,094	120,117	12,787	8.56	1,494
1987	112,966.03	89,639	100,540	12,426	8.98	1,384
1988	142,398.69	111,156	124,673	17,726	9.42	1,882
1989	171,799.36	131,770	147,794	24,005	9.87	2,432
1990	170,667.36	128,478	144,102	26,565	10.34	2,569
1991	224,798.59	165,924	186,102	38,697	10.82	3,576
1992	347,636.46	252,280	282,959	64,677	11.15	5,801
1993	235,547.05	167,144	187,470	48,077	11.66	4,123
1994	330,013.78	228,700	256,512	73,502	12.18	6,035
1995	416,071.68	281,181	315,375	100,697	12.71	7,923
1996	340,140.08	224,629	251,946	88,194	13.11	6,727
1997	395,465.23	253,849	284,719	110,746	13.67	8,101
1998	306,285.24	190,754	213,951	92,334	14.23	6,489
1999	274,195.58	165,943	186,123	88,073	14.68	6,000
2000	220,040.19	128,680	144,329	75,711	15.26	4,961
2001	248,341.82	140,015	157,042	91,300	15.86	5,757
2002	274,461.19	149,307	167,464	106,997	16.34	6,548
2003	457,142.11	238,491	267,493	189,649	16.96	11,182
2004	313,458.73	156,886	175,965	137,494	17.47	7,870

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 35-R2						
NET SALVAGE PERCENT.. 0						
2005	282,705.27	135,274	151,724	130,981	17.98	7,285
2006	312,876.74	142,109	159,391	153,486	18.63	8,239
2007	403,841.50	173,894	195,041	208,800	19.17	10,892
2008	241,221.99	98,033	109,955	131,267	19.72	6,657
2009	227,989.20	86,909	97,478	130,511	20.29	6,432
2010	170,797.08	60,889	68,294	102,503	20.76	4,938
2011	99,169.83	32,696	36,672	62,498	21.35	2,927
2012	204,623.09	62,001	69,541	135,082	21.85	6,182
2013	275,807.21	75,737	84,947	190,860	22.46	8,498
2014	153,812.87	37,961	42,577	111,236	22.89	4,860
2015	227,744.62	49,443	55,456	172,289	23.44	7,350
2016	280,838.05	52,685	59,092	221,746	23.82	9,309
2017	368,443.80	57,698	64,714	303,730	24.24	12,530
2018	93,471.47	11,647	13,063	80,408	24.59	3,270
2019	3,749,664.01	344,219	386,079	3,363,585	24.75	135,902
2020	424,290.11	24,354	27,316	396,974	24.61	16,131
2021	20,133.38	423	474	19,659	23.31	843
	13,446,437.92	5,419,493	6,078,018	7,368,420		360,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 2.68

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-R2						
NET SALVAGE PERCENT.. 0						
1947	67.90	61	68			
1954	118.02	101	118			
1955	332.08	283	332			
1956	128.55	109	128	1	7.78	
1958	216.64	180	212	5	8.43	1
1959	639.04	527	620	19	8.77	2
1960	1,283.14	1,049	1,233	50	9.11	5
1961	476.92	387	455	22	9.47	2
1962	5,168.80	4,153	4,883	286	9.83	29
1963	13,896.88	11,059	13,002	895	10.21	88
1964	20,690.53	16,308	19,173	1,518	10.59	143
1965	23,210.43	18,109	21,291	1,919	10.99	175
1966	27,638.35	21,342	25,092	2,546	11.39	224
1967	55,840.61	42,651	50,145	5,696	11.81	482
1968	86,277.22	65,157	76,606	9,671	12.24	790
1969	163,613.54	122,121	143,578	20,036	12.68	1,580
1970	234,230.56	172,722	203,070	31,161	13.13	2,373
1971	230,341.49	167,689	197,153	33,188	13.60	2,440
1972	199,454.58	143,328	168,512	30,943	14.07	2,199
1973	269,255.73	190,848	224,381	44,875	14.56	3,082
1974	152,076.65	106,271	124,944	27,133	15.06	1,802
1975	142,224.58	97,936	115,144	27,081	15.57	1,739
1976	155,054.06	105,158	123,635	31,419	16.09	1,953
1977	154,950.63	103,414	121,585	33,366	16.63	2,006
1978	168,581.73	110,691	130,140	38,442	17.17	2,239
1979	198,697.27	128,239	150,771	47,926	17.73	2,703
1980	147,229.04	93,343	109,744	37,485	18.30	2,048
1981	190,120.47	118,331	139,123	50,997	18.88	2,701
1982	164,442.24	114,320	134,407	30,035	17.32	1,734
1983	178,320.12	122,203	143,675	34,645	17.68	1,960
1984	203,049.92	136,287	160,234	42,816	18.37	2,331
1985	174,961.59	115,580	135,888	39,074	18.75	2,084
1986	211,686.29	137,511	161,673	50,013	19.15	2,612
1987	240,037.31	152,376	179,149	60,888	19.85	3,067
1988	249,492.05	155,458	182,773	66,719	20.26	3,293
1989	262,497.47	159,546	187,579	74,918	20.97	3,573
1990	276,258.78	164,484	193,385	82,874	21.41	3,871
1991	262,146.67	152,727	179,562	82,585	21.85	3,780
1992	252,834.32	143,205	168,367	84,467	22.58	3,741
1993	342,925.95	189,604	222,919	120,007	23.05	5,206
1994	165,409.34	89,156	104,821	60,588	23.52	2,576
1995	366,574.45	192,342	226,138	140,436	24.01	5,849
1996	275,113.93	139,593	164,120	110,994	24.75	4,485

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-R2						
NET SALVAGE PERCENT.. 0						
1997	291,629.19	143,598	168,829	122,800	25.25	4,863
1998	303,855.94	144,939	170,406	133,450	25.76	5,181
1999	346,903.68	159,992	188,104	158,800	26.28	6,043
2000	196,924.66	87,631	103,028	93,897	26.81	3,502
2001	232,785.19	99,725	117,247	115,538	27.35	4,224
2002	227,239.51	93,055	109,405	117,835	28.12	4,190
2003	272,105.11	106,720	125,471	146,634	28.67	5,115
2004	403,317.34	151,042	177,581	225,736	29.23	7,723
2005	121,627.77	43,543	51,194	70,434	29.59	2,380
2006	55,129.55	18,711	21,999	33,131	30.16	1,099
2007	594,667.18	190,531	224,009	370,658	30.75	12,054
2008	487,556.94	146,755	172,541	315,016	31.35	10,048
2009	340,242.34	96,118	113,007	227,235	31.75	7,157
2010	355,456.35	93,201	109,577	245,879	32.36	7,598
2011	241,324.59	58,545	68,832	172,493	32.79	5,261
2012	383,762.80	84,965	99,894	283,869	33.42	8,494
2013	483,139.18	96,918	113,947	369,192	33.87	10,900
2014	440,470.63	79,285	93,216	347,255	34.17	10,163
2015	420,499.08	66,439	78,113	342,386	34.65	9,881
2016	502,499.68	68,239	80,229	422,271	34.99	12,068
2017	415,178.58	47,081	55,353	359,826	35.18	10,228
2018	389,186.57	35,027	41,181	348,006	35.41	9,828
2019	437,970.83	28,994	34,088	403,883	35.24	11,461
2020	442,664.15	18,238	21,443	421,221	34.87	12,080
2021	377,609.45	5,664	6,659	370,950	32.72	11,337
	15,031,312.16	6,170,915	7,255,181	7,776,131		273,846

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 1.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 33-R1.5						
NET SALVAGE PERCENT.. 0						
1946	54.69	55	55			
1948	56.07	56	56			
1957	442.37	434	442			
1958	527.00	512	527			
1959	817.11	786	817			
1961	1,802.18	1,697	1,802			
1962	5,999.49	5,598	5,999			
1963	3,219.13	2,980	3,213	6	2.45	2
1964	2,329.93	2,141	2,308	22	2.68	8
1965	4,640.42	4,231	4,561	79	2.91	27
1966	4,165.89	3,770	4,064	102	3.14	32
1967	5,944.12	5,337	5,754	190	3.37	56
1968	13,384.13	11,916	12,847	537	3.62	148
1969	11,919.94	10,522	11,344	576	3.87	149
1970	12,778.64	11,179	12,052	727	4.13	176
1971	31,167.82	27,003	29,112	2,056	4.41	466
1972	170,969.22	146,722	158,179	12,790	4.68	2,733
1973	30,431.51	25,848	27,866	2,566	4.97	516
1974	17,845.86	15,001	16,172	1,674	5.26	318
1975	24,814.25	20,634	22,245	2,569	5.56	462
1976	39,928.02	32,838	35,402	4,526	5.86	772
1977	34,250.66	27,847	30,022	4,229	6.17	685
1978	58,312.06	46,844	50,502	7,810	6.49	1,203
1979	34,286.14	27,200	29,324	4,962	6.82	728
1980	42,338.37	33,140	35,728	6,610	7.17	922
1981	21,943.02	16,943	18,266	3,677	7.52	489
1982	42,574.81	35,988	38,798	3,777	7.23	522
1983	29,340.81	24,511	26,425	2,916	7.59	384
1984	30,798.51	25,409	27,393	3,406	7.95	428
1985	40,371.85	33,008	35,586	4,786	8.14	588
1986	57,358.31	46,219	49,828	7,530	8.56	880
1987	56,847.70	45,109	48,631	8,217	8.98	915
1988	57,615.76	44,975	48,487	9,129	9.42	969
1989	66,252.69	51,028	55,013	11,240	9.70	1,159
1990	88,292.78	66,749	71,961	16,332	10.17	1,606
1991	78,460.54	58,390	62,950	15,511	10.48	1,480
1992	125,670.16	91,563	98,713	26,957	10.99	2,453
1993	92,758.90	66,360	71,542	21,217	11.34	1,871
1994	115,771.01	80,866	87,181	28,590	11.87	2,409
1995	111,717.62	76,381	82,345	29,373	12.26	2,396
1996	81,400.17	54,383	58,630	22,770	12.67	1,797
1997	69,629.26	45,203	48,733	20,896	13.24	1,578
1998	169,968.45	107,454	115,845	54,123	13.67	3,959

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 33-R1.5						
NET SALVAGE PERCENT.. 0						
1999	78,145.21	47,997	51,745	26,400	14.13	1,868
2000	203,306.14	121,089	130,545	72,761	14.60	4,984
2001	18,502.75	10,658	11,490	7,013	15.09	465
2002	5,913.01	3,286	3,543	2,370	15.59	152
2003	41,870.53	22,384	24,132	17,739	16.10	1,102
2004	107,789.64	55,458	59,788	48,002	16.51	2,907
2005	8,300.63	4,081	4,400	3,901	17.06	229
2006	18,036.72	8,470	9,131	8,906	17.50	509
	2,371,062.00	1,708,253	1,841,494	529,568		47,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.1	2.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 70-R5						
NET SALVAGE PERCENT.. 0						
1924	1,638.07	1,638	1,638			
1925	137.12	137	137			
1926	1,363.66	1,360	1,364			
1927	2,372.22	2,357	2,372			
1928	387.46	384	387			
1929	1,902.37	1,880	1,902			
1930	1,126.87	1,110	1,127			
1931	432.93	425	433			
1932	747.11	731	747			
1933	701.66	684	702			
1934	967.03	939	967			
1935	825.00	798	825			
1936	1,490.16	1,437	1,490			
1937	1,974.47	1,898	1,974			
1938	1,541.86	1,478	1,542			
1939	1,660.09	1,586	1,660			
1940	1,612.35	1,536	1,612			
1941	1,283.13	1,219	1,283			
1942	623.20	590	623			
1943	570.85	538	569	2	3.99	1
1944	682.65	641	678	5	4.25	1
1945	898.37	840	888	10	4.54	2
1946	1,945.82	1,811	1,914	32	4.85	7
1947	4,462.36	4,132	4,368	94	5.18	18
1948	6,512.99	5,998	6,340	173	5.53	31
1949	6,233.51	5,707	6,032	202	5.91	34
1950	6,236.34	5,674	5,998	238	6.31	38
1951	7,208.22	6,515	6,886	322	6.73	48
1952	6,387.52	5,732	6,059	329	7.18	46
1953	6,607.06	5,885	6,221	386	7.65	50
1954	5,790.46	5,116	5,408	382	8.15	47
1955	7,011.49	6,143	6,493	518	8.67	60
1956	7,038.07	6,110	6,458	580	9.23	63
1957	6,489.29	5,581	5,899	590	9.80	60
1958	10,398.32	8,852	9,357	1,041	10.41	100
1959	6,181.71	5,207	5,504	678	11.04	61
1960	5,199.42	4,331	4,578	621	11.69	53
1961	6,148.73	5,062	5,351	798	12.37	65
1962	4,827.59	3,926	4,150	678	13.07	52
1963	6,752.42	5,421	5,730	1,022	13.80	74
1964	5,902.79	4,676	4,943	960	14.55	66
1965	9,131.67	7,133	7,540	1,592	15.32	104
1966	8,222.58	6,330	6,691	1,532	16.11	95

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 70-R5						
NET SALVAGE PERCENT.. 0						
1967	10,997.69	8,339	8,814	2,184	16.92	129
1968	10,089.09	7,532	7,961	2,128	17.74	120
1969	12,571.69	9,235	9,762	2,810	18.58	151
1970	11,917.05	8,608	9,099	2,818	19.44	145
1971	13,528.31	9,603	10,151	3,377	20.31	166
1972	13,369.66	9,323	9,855	3,515	21.19	166
1973	17,927.00	12,270	12,970	4,957	22.09	224
1974	13,826.18	9,283	9,812	4,014	23.00	175
1975	11,534.46	7,595	8,028	3,506	23.91	147
1976	10,164.35	6,557	6,931	3,233	24.84	130
1977	17,972.69	11,354	12,001	5,972	25.78	232
1978	16,047.32	9,922	10,488	5,559	26.72	208
1979	28,716.21	17,361	18,351	10,365	27.68	374
1980	21,372.11	12,628	13,348	8,024	28.64	280
1981	45,518.18	26,264	27,761	17,757	29.61	600
1982	27,304.20	15,640	16,532	10,772	29.46	366
1983	18,859.57	10,601	11,205	7,655	29.99	255
1984	23,990.93	13,135	13,884	10,107	30.99	326
1985	32,483.34	17,310	18,297	14,186	31.99	443
1986	32,248.74	16,715	17,668	14,581	32.99	442
1987	34,888.92	17,574	18,576	16,313	33.99	480
1988	33,863.71	16,563	17,507	16,357	34.99	467
1989	34,393.64	16,320	17,250	17,144	35.99	476
1990	31,762.75	14,608	15,441	16,322	36.99	441
1991	29,703.79	13,227	13,981	15,723	37.99	414
1992	34,237.09	14,746	15,587	18,650	38.99	478
1993	27,602.21	11,485	12,140	15,462	39.99	387
1994	31,665.96	12,714	13,439	18,227	40.99	445
1995	35,531.90	13,747	14,531	21,001	41.99	500
1996	27,275.92	10,155	10,734	16,542	42.99	385
1997	35,354.15	12,646	13,367	21,987	43.99	500
1998	18,212.36	6,249	6,605	11,607	44.99	258
2000	55,729.01	17,493	18,490	37,239	46.99	792
2001	9,052.63	2,709	2,863	6,190	47.99	129
2002	57,999.50	16,512	17,453	40,546	48.99	828
2003	120,585.50	32,570	34,427	86,158	49.99	1,724
2004	123,372.42	31,522	33,319	90,053	50.99	1,766
2005	164,416.83	39,608	41,866	122,551	51.99	2,357
2006	21,266.55	4,813	5,087	16,180	52.99	305
2007	22,560.24	4,776	5,048	17,512	53.99	324
2008	43,906.69	8,654	9,148	34,759	54.99	632
2009	30,704.57	5,604	5,924	24,781	55.99	443
2010	20,824.68	3,496	3,695	17,130	56.99	301

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 70-R5						
NET SALVAGE PERCENT.. 0						
2011	12,949.29	1,985	2,098	10,851	57.99	187
2012	32,811.94	4,551	4,811	28,001	58.99	475
2013	43,331.64	5,377	5,684	37,648	59.99	628
2014	48,195.11	5,277	5,578	42,617	60.99	699
2015	116,518.90	11,058	11,688	104,831	61.99	1,691
2016	24,228.20	1,946	2,057	22,171	62.99	352
2017	27,103.13	1,781	1,883	25,220	63.99	394
2018	17,054.92	872	922	16,133	64.99	248
2019	27,043.83	987	1,043	26,001	65.99	394
2020	14,514.08	318	336	14,178	66.99	212
2021	10,029.42	73	77	9,952	67.99	146
	1,968,757.24	740,839	782,413	1,186,344		26,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.7 1.35

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
1998	29,408.13	26,467	29,408			
1999	191,332.27	169,616	191,332			
2000	79,714.37	69,583	78,802	912	3.13	291
2001	145,445.62	124,327	140,798	4,648	3.48	1,336
2002	76,333.96	63,861	72,322	4,012	3.81	1,053
2003	97,090.14	79,206	89,700	7,390	4.18	1,768
2004	199,255.57	157,970	178,899	20,357	4.57	4,454
2005	296,703.81	227,631	257,789	38,915	5.01	7,767
2006	207,854.36	153,688	174,049	33,805	5.46	6,191
2007	2,307,183.06	1,632,563	1,848,853	458,330	5.99	76,516
2008	304,494.20	204,711	231,832	72,662	6.58	11,043
2010	88,994.13	52,702	59,684	29,310	7.92	3,701
2011	231,480.17	126,620	143,395	88,085	8.69	10,136
2012	101,602.74	50,862	57,600	44,003	9.48	4,642
2013	64,307.89	29,029	32,875	31,433	10.33	3,043
2014	85,443.25	34,160	38,686	46,757	11.26	4,152
2015	44,174.73	15,364	17,400	26,775	12.19	2,196
2016	129,029.77	38,038	43,077	85,953	13.16	6,531
2017	91,834.01	22,150	25,085	66,749	14.16	4,714
2018	370,199.83	69,449	78,650	291,550	15.16	19,232
2020	100,116.22	8,049	9,115	91,001	17.16	5,303
2021	75,750.55	2,030	2,299	73,452	18.16	4,045
	5,317,748.78	3,358,076	3,801,650	1,516,099		178,114
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 3.35

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
1926	642.41	642	642			
1929	5,321.34	5,321	5,321			
1940	197.92	198	198			
1941	263.93	264	264			
1945	32.62	33	33			
1946	283.36	283	283			
1948	1,451.21	1,451	1,451			
1949	253.79	254	254			
1950	17.14	17	17			
1951	453.74	454	454			
1952	127.16	127	127			
1954	1,722.53	1,723	1,723			
1955	5,517.30	5,517	5,517			
1956	70.84	71	71			
1957	1,458.37	1,458	1,458			
1958	8,469.70	8,470	8,470			
1959	4,103.33	4,103	4,103			
1960	1,507.24	1,507	1,507			
1961	2,700.54	2,701	2,701			
1962	2,255.35	2,237	2,255			
1963	5,671.86	5,530	5,672			
1964	8,035.28	7,700	8,018	17	1.25	14
1965	3,704.69	3,489	3,633	72	1.75	41
1966	9,174.56	8,486	8,837	338	2.25	150
1967	13,870.71	12,599	13,120	751	2.75	273
1968	14,200.92	12,663	13,186	1,015	3.25	312
1969	9,906.37	8,668	9,026	880	3.75	235
1970	14,122.73	12,122	12,623	1,500	4.25	353
1971	5,824.84	4,903	5,106	719	4.75	151
1972	9,178.06	7,572	7,885	1,293	5.25	246
1973	8,790.25	7,105	7,399	1,391	5.75	242
1974	13,190.14	10,442	10,873	2,317	6.25	371
1975	4,362.97	3,381	3,521	842	6.75	125
1976	3,177.16	2,409	2,509	668	7.25	92
1977	8,577.39	6,362	6,625	1,952	7.75	252
1978	2,737.09	1,984	2,066	671	8.25	81
1979	1,616.62	1,145	1,192	425	8.75	49
1980	11,925.65	8,249	8,590	3,336	9.25	361
1981	16,141.57	10,896	11,346	4,796	9.75	492
1982	18,883.68	15,216	15,845	3,039	9.52	319
1983	16,411.21	13,016	13,554	2,857	10.04	285
1984	22,000.61	17,244	17,956	4,045	10.34	391
1985	18,787.13	14,537	15,138	3,649	10.67	342

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
1986	9,922.73	7,538	7,849	2,074	11.23	185
1987	16,483.16	12,339	12,849	3,634	11.59	314
1988	23,966.98	17,664	18,394	5,573	11.95	466
1989	33,211.86	24,072	25,066	8,146	12.34	660
1990	35,050.72	24,953	25,984	9,067	12.75	711
1991	24,596.13	17,178	17,888	6,708	13.17	509
1992	35,762.34	24,583	25,599	10,163	13.42	757
1993	11,592.34	7,797	8,119	3,473	13.87	250
1994	42,356.58	27,955	29,110	13,247	14.17	935
1995	59,961.02	38,771	40,373	19,588	14.48	1,353
1996	12,276.38	7,764	8,085	4,191	14.82	283
1997	31,396.73	19,384	20,185	11,212	15.18	739
1998	28,411.16	17,160	17,869	10,542	15.41	684
1999	15,625.56	9,211	9,592	6,034	15.67	385
2000	34,452.28	19,776	20,593	13,859	15.96	868
2001	43,335.86	24,164	25,162	18,174	16.26	1,118
2002	72,442.64	39,271	40,893	31,550	16.47	1,916
2003	29,016.52	15,245	15,875	13,142	16.71	786
2004	23,409.96	11,881	12,372	11,038	16.98	650
2005	12,283.07	6,019	6,268	6,015	17.17	350
2006	122,072.81	57,521	59,897	62,176	17.39	3,575
2007	70,889.35	32,070	33,395	37,494	17.55	2,136
2008	58,039.62	25,154	26,193	31,847	17.65	1,804
2009	33,569.02	13,847	14,419	19,150	17.80	1,076
2010	20,156.51	7,905	8,232	11,925	17.82	669
2011	91,834.61	33,942	35,344	56,491	17.91	3,154
2012	25,438.26	8,822	9,186	16,252	17.90	908
2013	61,860.47	19,981	20,806	41,054	17.82	2,304
2014	40,611.98	12,062	12,560	28,052	17.75	1,580
2015	189,149.16	51,146	53,259	135,890	17.54	7,747
2016	201,370.11	48,611	50,619	150,751	17.28	8,724
2017	130,859.86	27,507	28,643	102,217	16.91	6,045
2018	105,271.69	18,570	19,337	85,935	16.34	5,259
2019	49,830.74	6,917	7,203	42,628	15.52	2,747
2020	100,641.25	9,621	10,019	90,622	14.20	6,382
	2,174,290.77	978,950	1,017,806	1,156,485		73,206

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 3.37

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 AT SEPTEMBER 30, 2021

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-R1.5						
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	2,917	2,917			
1982	1,561.73	1,561	1,562			
1983	2,231.26	2,208	2,231			
1984	2,149.66	2,104	2,150			
1985	2,342.27	2,274	2,342			
1986	990.28	953	990			
1987	1,925.20	1,840	1,925			
1988	2,301.67	2,182	2,302			
1989	1,493.31	1,403	1,493			
1990	4,328.13	4,036	4,328			
1991	2,572.95	2,378	2,573			
1992	4,859.73	4,444	4,860			
1993	2,315.34	2,092	2,315			
1994	8,619.58	7,680	8,620			
1995	9,663.67	8,502	9,658	6	3.62	2
1996	37,963.03	32,914	37,388	575	3.91	147
1997	53,663.03	45,753	51,972	1,691	4.24	399
1998	61,778.99	51,833	58,878	2,901	4.51	643
1999	61,882.53	50,960	57,886	3,997	4.82	829
2000	30,918.71	24,862	28,241	2,678	5.24	511
2008	14,410.22	8,793	9,988	4,422	8.62	513
2017	1,150.61	301	342	809	12.71	64
	347,705.91	297,657	330,628	17,078		3,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 0.89

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-L0						
NET SALVAGE PERCENT.. 0						
1917	290.75	244	269	22	5.52	4
1918	8.56	7	8	1	5.66	
1919	777.88	645	711	67	5.80	12
1920	236.79	195	215	22	5.94	4
1921	402.50	331	365	38	6.08	6
1923	973.52	791	873	101	6.36	16
1924	85.02	69	76	9	6.51	1
1925	398.99	321	354	45	6.65	7
1927	670.06	533	588	82	6.95	12
1928	404.81	320	353	52	7.10	7
1930	2,085.16	1,631	1,799	286	7.40	39
1931	70.92	55	61	10	7.55	1
1932	65.64	51	56	10	7.71	1
1933	152.49	117	129	23	7.86	3
1934	392.04	300	331	61	8.02	8
1935	549.53	417	460	90	8.18	11
1936	6,230.32	4,702	5,187	1,043	8.34	125
1937	678.72	509	561	118	8.50	14
1938	312.54	233	257	56	8.67	6
1939	180.12	133	147	33	8.83	4
1940	398.21	293	323	75	9.00	8
1941	95.84	70	77	19	9.17	2
1942	137.88	100	110	28	9.34	3
1945	26.87	19	21	6	9.86	1
1946	51.14	36	40	11	10.03	1
1947	111.15	78	86	25	10.21	2
1948	1,800.49	1,250	1,379	421	10.39	41
1949	1,299.52	895	987	313	10.58	30
1950	2,643.12	1,807	1,993	650	10.76	60
1951	1,727.67	1,171	1,292	436	10.95	40
1952	3,098.96	2,085	2,300	799	11.13	72
1953	4,245.68	2,831	3,123	1,123	11.33	99
1954	2,406.91	1,591	1,755	652	11.52	57
1955	3,328.48	2,182	2,407	921	11.71	79
1956	16,611.39	10,793	11,906	4,705	11.91	395
1957	2,522.60	1,624	1,791	732	12.11	60
1958	1,471.26	939	1,036	435	12.31	35
1959	10,592.19	6,695	7,385	3,207	12.51	256
1960	1,153.70	722	796	358	12.72	28
1961	3,089.66	1,915	2,112	978	12.93	76
1962	2,715.20	1,666	1,838	877	13.14	67
1963	7,519.15	4,567	5,038	2,481	13.35	186
1964	6,074.26	3,650	4,026	2,048	13.57	151

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-L0						
NET SALVAGE PERCENT.. 0						
1965	43,667.99	25,957	28,633	15,035	13.79	1,090
1966	49,254.06	28,958	31,943	17,311	14.01	1,236
1967	36,466.43	21,204	23,390	13,076	14.23	919
1968	19,810.88	11,386	12,560	7,251	14.46	501
1969	9,743.47	5,534	6,104	3,639	14.69	248
1970	9,633.21	5,406	5,963	3,670	14.92	246
1971	7,898.36	4,377	4,828	3,070	15.16	203
1972	3,175.95	1,737	1,916	1,260	15.40	82
1973	21,957.12	11,857	13,079	8,878	15.64	568
1974	9,888.41	5,270	5,813	4,075	15.88	257
1975	49,579.52	26,058	28,744	20,836	16.13	1,292
1976	16,856.29	8,736	9,636	7,220	16.38	441
1977	12,234.31	6,247	6,891	5,343	16.64	321
1978	19,607.26	9,861	10,877	8,730	16.90	517
1979	15,685.12	7,769	8,570	7,115	17.16	415
1980	15,785.92	7,698	8,492	7,294	17.42	419
1981	30,670.82	14,713	16,230	14,441	17.69	816
1982	61,558.37	44,741	49,353	12,205	14.85	822
1983	47,337.15	33,898	37,392	9,945	15.26	652
1984	30,494.43	21,614	23,842	6,652	15.41	432
1985	17,491.93	12,258	13,522	3,970	15.58	255
1986	7,603.27	5,290	5,835	1,768	15.52	114
1987	16,121.42	11,069	12,210	3,911	15.75	248
1988	43,161.84	29,208	32,219	10,943	16.00	684
1989	32,662.53	21,868	24,122	8,541	16.04	532
1990	30,482.09	20,069	22,138	8,344	16.34	511
1991	21,108.78	13,712	15,125	5,984	16.45	364
1992	20,706.27	13,256	14,622	6,084	16.58	367
1993	122,104.77	76,902	84,829	37,276	16.75	2,225
1994	37,204.97	23,022	25,395	11,810	16.94	697
1995	26,017.57	15,858	17,493	8,525	16.98	502
1996	10,312.44	6,153	6,787	3,525	17.24	204
1997	9,652.54	5,653	6,236	3,417	17.34	197
1998	5,709.09	3,274	3,611	2,098	17.48	120
1999	5,778.94	3,251	3,586	2,193	17.50	125
2000	29,045.10	15,923	17,564	11,481	17.72	648
2001	67,382.50	36,050	39,766	27,616	17.82	1,550
2002	24,169.10	12,582	13,879	10,290	17.96	573
2003	73,029.64	37,019	40,835	32,195	18.00	1,789
2004	64,808.73	31,873	35,158	29,651	18.09	1,639
2005	74,800.42	35,545	39,209	35,591	18.22	1,953
2008	34,607.18	14,670	16,182	18,425	18.35	1,004
2009	9,561.08	3,872	4,271	5,290	18.36	288

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-L0						
NET SALVAGE PERCENT.. 0						
2010	22,899.60	8,821	9,730	13,170	18.35	718
2011	2,239.13	813	897	1,342	18.40	73
2012	25,314.86	8,632	9,522	15,793	18.36	860
2013	2,081.97	660	728	1,354	18.31	74
2014	7,921.18	2,305	2,543	5,378	18.27	294
2015	28,584.43	7,523	8,298	20,286	18.19	1,115
2016	34,991.26	8,181	9,024	25,967	18.03	1,440
2017	44,623.31	8,978	9,903	34,720	17.87	1,943
2018	376,459.56	62,455	68,894	307,566	17.60	17,475
2019	18,065.47	2,294	2,530	15,535	17.19	904
2020	258,515.45	21,457	23,669	234,846	16.58	14,164
	2,204,611.18	942,100	1,039,209	1,165,402		69,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 3.14

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1938	2,268.23	1,971	2,268			
1949	183.50	157	184			
1950	17,338.01	14,797	17,338			
1951	103.49	88	103			
1964	202.53	168	203			
1966	408.27	336	408			
1967	5,482.30	4,501	5,482			
1972	3,292.31	2,660	3,292			
1974	963.81	773	964			
1975	1,214.15	970	1,214			
1978	2,393.20	1,888	2,384	9	10.46	1
1979	16,476.41	12,938	16,337	139	10.46	13
1980	172,240.97	134,584	169,943	2,298	10.47	219
1981	605.86	471	595	11	10.47	1
1982	2,517.04	1,988	2,510	7	10.50	1
1983	280.47	220	278	3	10.52	
1984	9,684.36	7,591	9,585	99	10.34	10
1985	20,016.79	15,561	19,649	367	10.45	35
1986	1,393.21	1,078	1,361	32	10.37	3
1987	5,620.64	4,305	5,436	185	10.55	18
1989	6,743.60	5,106	6,447	296	10.42	28
1990	28,622.85	21,459	27,097	1,526	10.52	145
1991	52,566.81	39,120	49,398	3,169	10.48	302
1992	1,652.97	1,219	1,539	114	10.50	11
1993	10,838.67	7,938	10,024	815	10.41	78
1994	51,134.46	36,980	46,696	4,439	10.52	422
1995	26,442.07	18,991	23,981	2,462	10.40	237
1998	3,212.60	2,220	2,803	409	10.51	39
2005	21,872.39	13,390	16,908	4,964	10.45	475
2006	72,779.76	43,435	54,847	17,933	10.47	1,713
2011	22,637.42	11,337	14,316	8,322	10.47	795
2014	9,320.08	3,894	4,917	4,403	10.45	421
2015	307,595.51	117,963	148,955	158,640	10.45	15,181
2016	129,083.74	44,586	56,300	72,784	10.42	6,985
2018	4,533.42	1,142	1,442	3,091	10.39	297
2020	9,875.44	1,259	1,590	8,286	10.26	808
2021	450,000.00	21,420	27,048	422,952	9.99	42,338
	1,471,597.34	598,504	753,843	717,754		70,576

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH STOREROOM (BRICK STRUCTURE)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1917	7,127.10	7,010	7,127			
1951	556.54	543	557			
1976	902.76	869	903			
1984	1,008.80	964	1,009			
2008	5,516.25	4,883	5,516			
	15,111.45	14,269	15,111			
IDETOWN						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1979	930.87	931	931			
1983	13,610.31	13,610	13,610			
	14,541.18	14,541	14,541			
NANTICOKE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	4,029.19	3,727	4,029			
1975	21,022.88	19,336	21,023			
1985	36,364.35	33,048	36,364			
1986	4,788.36	4,334	4,788			
1987	9,974.00	9,015	9,974			
	76,178.78	69,460	76,179			
EMPIRE YARD						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	4,759	19,895			
	19,894.79	4,759	19,895			

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM CONTROL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2056						
NET SALVAGE PERCENT.. 0						
2016	1,875,841.31	290,943	158,747	1,717,095	29.96	57,313
2021	50,000.00	930	507	49,493	26.45	1,871
	1,925,841.31	291,873	159,254	1,766,587		59,184
	3,523,164.85	993,406	1,038,823	2,484,341		129,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.1	3.68

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2002	2,579.60	2,515	2,203	377	0.50	377
2007	13,833.00	10,029	8,783	5,050	5.50	918
2015	15,627.39	5,079	4,448	11,179	13.50	828
2016	17,280.62	4,752	4,161	13,120	14.50	905
2018	19,327.09	3,382	2,962	16,365	16.50	992
	68,647.70	25,757	22,557	46,091		4,020
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 5.86

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2017	6,903.92	6,214	5,046	1,858	0.50	1,858
2020	420,732.50	126,220	102,500	318,232	3.50	90,923
	427,636.42	132,434	107,546	320,090		92,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 21.70

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2013	607,693.18	607,693	607,693			
	607,693.18	607,693	607,693			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-L4						
NET SALVAGE PERCENT.. 0						
2020	171,535.03	39,059	34,007	137,528	5.09	27,019
2021	130,503.00	9,905	8,624	121,879	6.09	20,013
	302,038.03	48,964	42,631	259,407		47,032
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 15.57

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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 10-L2.5						
NET SALVAGE PERCENT.. 0						
2020	314,417.86	55,746	61,894	252,524	6.96	36,282
2021	239,207.69	14,305	15,883	223,325	7.85	28,449
	553,625.55	70,051	77,777	475,849		64,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 11.69

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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	15,719	16,190	120,494	11.54	10,441
2021	103,988.53	3,993	4,113	99,876	12.54	7,965
	240,672.81	19,712	20,303	220,370		18,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 7.65

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2015	3,216.82	2,091	2,010	1,207	3.50	345
	3,216.82	2,091	2,010	1,207		345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 10.72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2002	1,033.08	1,007	981	52	0.50	52
2003	101,498.95	93,887	91,503	9,996	1.50	6,664
2004	10,009.18	8,758	8,536	1,473	2.50	589
2005	67,810.09	55,943	54,523	13,287	3.50	3,796
2006	26,827.51	20,791	20,263	6,565	4.50	1,459
2007	75,903.01	55,030	53,633	22,270	5.50	4,049
2008	9,798.31	6,614	6,446	3,352	6.50	516
2009	52,062.46	32,539	31,713	20,349	7.50	2,713
2010	39,487.40	22,705	22,128	17,359	8.50	2,042
2011	76,427.62	40,125	39,106	37,322	9.50	3,929
2012	12,896.19	6,126	5,970	6,926	10.50	660
2013	67,970.53	28,887	28,154	39,817	11.50	3,462
2014	64,855.00	24,321	23,703	41,152	12.50	3,292
2015	21,622.44	7,027	6,849	14,773	13.50	1,094
2016	79,880.35	21,967	21,409	58,471	14.50	4,032
2017	64,019.56	14,404	14,038	49,982	15.50	3,225
2018	488,570.41	85,500	83,329	405,241	16.50	24,560
2019	162,882.48	20,360	19,843	143,039	17.50	8,174
2020	15,484.30	1,161	1,132	14,352	18.50	776
	1,439,038.87	547,152	533,259	905,780		75,084
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 5.22

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2012	24,680.23	23,446	22,564	2,116	0.50	2,116
2013	16,857.17	14,329	13,790	3,067	1.50	2,045
2014	36,231.68	27,174	26,151	10,081	2.50	4,032
2015	17,281.08	11,233	10,810	6,471	3.50	1,849
2016	7,661.10	4,214	4,056	3,605	4.50	801
	102,711.26	80,396	77,371	25,340		10,843
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3						10.56

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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	125,892.93	13,773	9,519	116,374	12.22	9,523
2021	95,778.78	3,774	2,608	93,171	12.21	7,631
	221,671.71	17,547	12,127	209,545		17,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 7.74

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2012	21,949.99	20,852	21,152	798	0.50	798
2013	103,362.35	87,858	89,120	14,242	1.50	9,495
2014	42,116.27	31,587	32,041	10,075	2.50	4,030
2016	80,280.82	44,154	44,789	35,492	4.50	7,887
2017	12,516.18	5,632	5,713	6,803	5.50	1,237
2018	22,527.08	7,884	7,997	14,530	6.50	2,235
2019	25,339.21	6,335	6,426	18,913	7.50	2,522
2021	341,236.69	17,062	17,307	323,930	9.50	34,098
	649,328.59	221,364	224,545	424,784		62,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 9.59

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2015	8,850.87	5,753	5,795	3,056	3.50	873
2016	81,148.36	44,632	44,956	36,192	4.50	8,043
2020	14,750.37	2,213	2,229	12,521	8.50	1,473
2021	169,525.51	8,476	8,538	160,988	9.50	16,946
	274,275.11	61,074	61,518	212,757		27,335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 9.97

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	30,015,995.99	2,206,176	1,592,866	28,423,130	31.51	902,035
2020	1,920,750.35	91,044	65,734	1,855,016	30.15	61,526
2021	800,000.00	14,720	10,628	789,372	26.75	29,509
	32,736,746.34	2,311,940	1,669,228	31,067,518		993,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	3.03

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2003	7,182.75	6,644	5,639	1,544	1.50	1,029
2004	11,896.38	10,409	8,835	3,061	2.50	1,224
2005	39,965.68	32,972	27,987	11,979	3.50	3,423
2006	2,468.81	1,913	1,624	845	4.50	188
2007	878.14	637	541	337	5.50	61
2008	572.40	386	328	244	6.50	38
2009	4,753.12	2,971	2,522	2,231	7.50	297
2010	747,318.56	429,708	364,734	382,585	8.50	45,010
2019	3,503,569.14	437,946	371,727	3,131,842	17.50	178,962
2020	33,608.64	2,521	2,140	31,469	18.50	1,701
	4,352,213.62	926,107	786,077	3,566,137		231,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 5.33

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2017	51,352.74	46,217	47,236	4,117	0.50	4,117
2018	88,618.09	62,033	63,400	25,218	1.50	16,812
2019	277,204.74	138,602	141,657	135,548	2.50	54,219
	417,175.57	246,852	252,293	164,883		75,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						18.01

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,478	26,876			
2008	22,536.44	21,114	22,536			
2014	22,224.80	17,635	21,770	455	1.95	233
	71,637.08	65,227	71,182	455		233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.0 0.33

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2020	27,967.27	4,195	3,541	24,426	8.50	2,874
	27,967.27	4,195	3,541	24,426		2,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	10.28

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2002	6,694.08	6,527	6,500	194	0.50	194
2003	22,684.22	20,983	20,896	1,788	1.50	1,192
2004	5,698.56	4,986	4,965	734	2.50	294
2007	1,760.05	1,276	1,271	489	5.50	89
	36,836.91	33,772	33,632	3,205		1,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 4.80

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2017	4,328,639.39	3,895,775	3,750,256	578,383	0.50	578,383
2018	5,584,135.00	3,908,894	3,762,885	1,821,250	1.50	1,214,167
2019	9,474,828.43	4,737,414	4,560,456	4,914,372	2.50	1,965,749
2020	74,639.92	22,392	21,556	53,084	3.50	15,167
	19,462,242.74	12,564,475	12,095,153	7,367,090		3,773,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						19.39

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2020	2,803,866.07	700,967	700,967	2,102,899	3.00	700,966
	2,803,866.07	700,967	700,967	2,102,899		700,966
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2020	10,695,816.43	764,002	763,681	9,932,135	13.00	764,010
	10,695,816.43	764,002	763,681	9,932,135		764,010
	13,499,682.50	1,464,969	1,464,648	12,035,034		1,464,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 10.85

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2012	2,992,697.57	2,843,063	2,736,654	256,044	0.50	256,044
2013	431,236.80	366,551	352,832	78,405	1.50	52,270
2014	988,604.39	741,453	713,702	274,902	2.50	109,961
2015	1,151,853.19	748,705	720,683	431,171	3.50	123,192
2016	1,180,029.80	649,016	624,725	555,305	4.50	123,401
2017	1,349,992.48	607,497	584,760	765,233	5.50	139,133
2018	1,384,876.81	484,707	466,566	918,311	6.50	141,279
2019	6,904,566.11	1,726,142	1,661,536	5,243,030	7.50	699,071
2020	7,416,585.44	1,112,488	1,070,850	6,345,735	8.50	746,557
2021	11,849,823.61	592,491	570,315	11,279,508	9.50	1,187,317
	35,650,266.20	9,872,113	9,502,622	26,147,644		3,578,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 10.04

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2007	3,042,652.35	2,941,241	2,840,575	202,077	0.50	202,077
2008	2,908,998.47	2,618,099	2,528,493	380,505	1.50	253,670
2011	457,198.79	320,039	309,085	148,114	4.50	32,914
2012	533,950.04	338,167	326,593	207,357	5.50	37,701
2013	527,925.94	299,160	288,921	239,005	6.50	36,770
2014	495,556.48	247,778	239,298	256,258	7.50	34,168
2016	1,419,264.44	520,402	502,591	916,673	9.50	96,492
2017	76,271,826.62	22,881,548	22,098,412	54,173,415	10.50	5,159,373
2018	171,914.66	40,113	38,740	133,175	11.50	11,580
2019	43,724,199.70	7,287,512	7,038,092	36,686,108	12.50	2,934,889
	129,553,487.49	37,494,059	36,210,800	93,342,687		8,799,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 6.79

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS -
UNITE PHASE III

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2021	6,550,338.19	218,323		6,550,338	14.50	451,747
	6,550,338.19	218,323		6,550,338		451,747
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.5	6.90

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER - DATA CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	478,366	493,530	81,368	8.55	9,517
1975	7,158.54	5,937	6,125	1,034	8.55	121
1976	1,629.59	1,347	1,390	240	8.55	28
1977	2,106.01	1,734	1,789	317	8.56	37
1978	554.20	455	469	85	8.56	10
1979	6,707.24	5,482	5,656	1,051	8.56	123
1980	28,233.56	22,986	23,715	4,519	8.56	528
1981	44,870.26	36,366	37,519	7,351	8.57	858
1982	427.88	351	362	66	8.60	8
1983	1,273.20	1,042	1,075	198	8.48	23
1984	1,922.47	1,561	1,610	312	8.62	36
1985	15,545.14	12,567	12,965	2,580	8.59	300
1986	1,122.78	902	931	192	8.61	22
1987	100.24	80	83	17	8.49	2
1989	40,014.11	31,615	32,617	7,397	8.57	863
1990	23,330.17	18,300	18,880	4,450	8.59	518
1992	95,013.29	73,369	75,695	19,318	8.63	2,238
1993	1,839.65	1,415	1,460	380	8.52	45
1994	27,141.96	20,677	21,332	5,810	8.60	676
1995	4,582.00	3,460	3,570	1,012	8.59	118
1996	248.50	186	192	56	8.51	7
1998	683.50	501	517	166	8.55	19
2000	72,144.40	51,497	53,129	19,015	8.62	2,206
2001	73,338.56	51,718	53,357	19,982	8.57	2,332
2002	5,526.75	3,837	3,959	1,568	8.59	183
2003	201.42	137	141	60	8.60	7
2004	1,508.64	1,011	1,043	466	8.61	54
2005	4,812.03	3,168	3,268	1,544	8.56	180
2006	458.13	295	304	154	8.60	18
2007	379,291.04	238,119	245,668	133,623	8.60	15,538
2008	444,898.44	272,100	280,726	164,172	8.57	19,157
2009	14,014.85	8,304	8,567	5,448	8.60	633
2010	2,629.36	1,506	1,554	1,075	8.58	125
2011	3,560.30	1,959	2,021	1,539	8.58	179
2012	294.73	155	160	135	8.58	16
2014	5,428.44	2,532	2,612	2,816	8.58	328
2015	44,230.06	19,090	19,695	24,535	8.56	2,866
2016	33,847.95	13,255	13,675	20,173	8.54	2,362

UGI UTILITIES, INC. - INFORMATION SERVICES
 READING SERVICE CENTER - DATA CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2017	6,680.06	2,306	2,379	4,301	8.54	504
2018	41,704.28	12,144	12,529	29,175	8.52	3,424
2019	106,886.32	24,285	25,055	81,831	8.50	9,627
	2,120,857.57	1,426,117	1,471,324	649,534		75,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 3.58

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	69,813	76,436	24,494	21.60	1,134
1961	86,871.16	59,761	65,431	21,441	21.72	987
1962	141,136.69	96,554	105,714	35,423	21.84	1,622
1963	9,480.45	6,448	7,060	2,421	21.96	110
1964	3,689.12	2,494	2,731	959	22.08	43
1965	479.00	322	353	126	22.19	6
1966	297.39	199	218	80	22.30	4
1967	860.37	571	625	235	22.40	10
1968	3,570.31	2,355	2,578	992	22.51	44
1969	661.27	433	474	187	22.61	8
1970	2,325.05	1,513	1,657	669	22.71	29
1971	74,835.43	48,354	52,941	21,894	22.81	960
1972	5,279.41	3,387	3,708	1,571	22.90	69
1973	5,863.34	3,734	4,088	1,775	22.99	77
1974	1,077.54	681	746	332	23.08	14
1975	20,112.15	12,607	13,803	6,309	23.17	272
1976	98,397.02	61,186	66,991	31,406	23.25	1,351
1977	262,518.62	161,869	177,226	85,293	23.33	3,656
1978	14,862.88	9,085	9,947	4,916	23.41	210
1979	31,316.64	18,968	20,767	10,549	23.49	449
1980	50,253.77	30,147	33,007	17,247	23.57	732
1981	48,963.34	29,092	31,852	17,111	23.64	724
1982	16,098.09	10,174	11,139	4,959	23.00	216
1983	15,919.21	9,991	10,939	4,980	22.85	218
1984	47,604.50	29,458	32,253	15,352	23.10	665
1985	68,749.88	42,157	46,156	22,593	23.02	981
1986	220,372.23	132,995	145,612	74,760	23.32	3,206
1987	95,726.84	57,130	62,550	33,177	23.31	1,423
1988	78,940.78	46,543	50,959	27,982	23.32	1,200
1989	133,833.58	77,864	85,251	48,583	23.36	2,080
1990	1,474.46	845	925	549	23.45	23
1991	12,756.63	7,197	7,880	4,877	23.56	207
1992	108,291.24	60,383	66,112	42,180	23.41	1,802
1993	238,990.24	130,775	143,182	95,809	23.58	4,063
1994	9,228.65	4,974	5,446	3,783	23.52	161
1995	133,112.29	70,203	76,863	56,249	23.75	2,368
1996	77,622.54	40,177	43,989	33,634	23.76	1,416
1997	4,624,824.64	2,345,711	2,568,249	2,056,575	23.81	86,374
1998	280,621.46	139,132	152,331	128,290	23.90	5,368
1999	84,872.92	41,248	45,161	39,712	23.80	1,669
2000	89,743.66	42,646	46,692	43,052	23.75	1,813

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2001	725,398.24	334,554	366,293	359,105	23.95	14,994
2002	42,268.05	18,957	20,755	21,513	23.98	897
2003	180,782.36	78,930	86,418	94,364	23.87	3,953
2004	146,160.24	61,650	67,499	78,661	23.99	3,279
2005	167,022.30	68,078	74,537	92,486	23.98	3,857
2006	140,015.92	54,914	60,124	79,892	24.02	3,326
2007	877,150.17	330,686	362,058	515,092	23.96	21,498
2008	79,300.50	28,580	31,291	48,009	23.96	2,004
2009	54,131.55	18,540	20,299	33,833	24.00	1,410
2010	196,247.48	63,643	69,681	126,567	23.96	5,282
2011	314,990.40	95,915	105,014	209,976	23.98	8,756
2012	49,422.81	14,036	15,368	34,055	23.95	1,422
2013	122,684.15	32,217	35,273	87,411	23.86	3,663
2014	163,988.66	39,226	42,947	121,041	23.85	5,075
2015	94,908.17	20,358	22,289	72,619	23.80	3,051
2016	608,702.23	114,497	125,359	483,343	23.74	20,360
2017	58,203.25	9,324	10,209	47,995	23.59	2,035
2018	71,772.28	9,316	10,200	61,572	23.46	2,625
2019	14,245.99	1,385	1,516	12,730	23.21	548
2021	298,794.88	6,753	7,394	291,401	21.58	13,503
	11,708,754.93	5,310,735	5,814,566	5,894,189		249,302

EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 3-2022
NET SALVAGE PERCENT.. 0

1960	27,374.98	27,126	27,375
1961	2,250.14	2,229	2,250
1962	11,395.40	11,289	11,395
1964	212.41	210	212
1965	479.69	475	480
1972	4,846.95	4,794	4,847
1973	59,338.04	58,680	59,338
1976	674.99	667	675
1977	9,114.69	9,006	9,115
1978	24,124.85	23,831	24,125
1979	540.75	534	541
1980	8,726.53	8,615	8,727

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1981	52,430.77	51,749	52,431			
1982	22,292.87	22,014	22,293			
1984	11,417.15	11,260	11,412	5	0.52	5
1986	31,130.64	30,723	31,131			
1987	11,362.33	11,211	11,362			
1988	15,773.37	15,535	15,745	29	0.51	29
1989	8,654.63	8,523	8,638	17	0.50	17
1990	94,337.02	93,016	94,271	66	0.45	66
1992	6,049.58	5,943	6,023	26	0.53	26
1993	1,598.34	1,571	1,592	6	0.49	6
1994	38,859.45	38,152	38,667	193	0.51	193
1995	4,586.75	4,497	4,558	29	0.53	29
1996	1,532.27	1,504	1,524	8	0.47	8
1997	1,129.92	1,107	1,122	8	0.50	8
1998	3,483.10	3,413	3,459	24	0.48	24
2001	6,551.41	6,393	6,479	72	0.51	72
2002	8,685.69	8,469	8,583	102	0.50	102
2003	26,975.97	26,250	26,604	372	0.51	372
2004	262,708.52	255,615	259,064	3,645	0.49	3,645
2005	28,203.02	27,363	27,732	471	0.51	471
2008	29,302.79	28,245	28,626	677	0.51	677
2010	189,349.18	181,397	183,844	5,505	0.50	5,505
2011	217,404.63	207,491	210,290	7,114	0.50	7,114
2014	19,697.18	18,466	18,715	982	0.50	982
2016	36,430.01	33,399	33,850	2,580	0.50	2,580
2017	42,967.09	38,670	39,192	3,775	0.50	3,775
2018	58,528.05	51,212	51,903	6,625	0.50	6,625
2019	838,990.00	699,298	708,733	130,257	0.50	130,257
	2,219,511.15	2,029,942	2,056,922	162,589		162,588
	13,928,266.08	7,340,677	7,871,488	6,056,778		411,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.7 2.96

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
362.00	277,442.73			
364.00	210,177.63	315,585.00		315,585.00-
365.00	94,369.88	91,147.00		91,147.00-
366.00		13,832.00		13,832.00-
367.00	211,312.98	12,707.00		12,707.00-
368.10	317,792.58	7,007.00		7,007.00-
368.20	28,036.32	16,645.00		16,645.00-
369.00	18,978.40	59,124.00		59,124.00-
370.10	15,065.87			
370.20	6,450.60	2,789.00		2,789.00-
370.30	3,571.37			
371.00	50,228.27	13,648.00		13,648.00-
373.00	101,484.81	16,397.00		16,397.00-
390.10	9,395.77			
391.00	1,048.34			
391.92	174,246.74			
394.00	20,131.76			
395.00	2,807.47			
396.00	22,027.87			
397.00	74,837.58			
	1,639,406.97	548,881.00		548,881.00-
2018 TRANSACTION YEAR				
362.00	86,850.00	31,267.00	6,395.00	24,872.00-
364.00	182,695.00	224,701.00		224,701.00-
365.00	37,148.00	48,433.00		48,433.00-
366.00		4,203.00		4,203.00-
367.00	156,340.00	6,274.00		6,274.00-
368.10	8,486.00	15,300.00		15,300.00-
368.20	36,845.00	45,925.00		45,925.00-
369.00	10,731.00	74,029.00		74,029.00-
370.10	31,755.00			
370.20	1,899.00	4,074.00		4,074.00-
371.00	41,391.00	10,164.00		10,164.00-
373.00	29,079.00	10,708.00		10,708.00-
390.20	53,383.00			
393.00	12,439.00			
396.00	145,839.00			
397.00	229,963.00			
398.00	18,794.00			
	1,083,637.00	475,078.00	6,395.00	468,683.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
362.00		5,944.00		5,944.00-
364.00	160,972.00	178,476.00		178,476.00-
365.00	36,704.00	54,263.00		54,263.00-
366.00		3,977.00		3,977.00-
367.00	133,789.00	4,285.00		4,285.00-
368.10		235.00		235.00-
368.20	30,908.00	17,595.00		17,595.00-
369.00	18,624.00	88,722.00		88,722.00-
370.10	41,739.00			
370.20	3,388.00	6,489.00		6,489.00-
371.00	51,349.00	7,910.00		7,910.00-
373.00	26,285.00	7,411.00		7,411.00-
394.00	17,552.00			
395.00	10,623.00			
397.00	346,775.00			
398.00	37,987.00			
	916,695.00	375,307.00		375,307.00-
2020 TRANSACTION YEAR				
362.00		24,880.00		24,880.00-
364.00	28,014.00	695,428.00		695,428.00-
365.00		121,069.00		121,069.00-
366.00		9,269.00		9,269.00-
367.00		14,036.00		14,036.00-
368.10		3,020.00		3,020.00-
368.20		58,648.00		58,648.00-
369.00		81,584.00		81,584.00-
370.10	222,832.00		59,469.00	59,469.00
370.20		3,781.00		3,781.00-
371.00		9,609.00		9,609.00-
373.00		19,433.00		19,433.00-
391.00	538.00			
391.10	10,122.00			
392.20			13,693.00	13,693.00
394.00	26,726.00			
397.00	337,961.00			
398.00	19,983.00	419.00		419.00-
	646,176.00	1,041,176.00	73,162.00	968,014.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
362.00	125,967.00	12,597.00	2,211.00	10,386.00-
364.00	39,012.00	58,518.00		58,518.00-
365.00	343,781.00	343,781.00		343,781.00-
367.00	111,031.00	8,299.00		8,299.00-
368.10	297,010.00	23,269.00		23,269.00-
368.20	1,007.00	504.00		504.00-
369.00	18,880.00	33,040.00		33,040.00-
370.10	44,082.00	4,408.00	7,874.00	3,466.00
370.20	998.00	499.00		499.00-
370.30	212,327.00			
390.10	67,500.00			
391.10	7,084.00			
395.00	55,959.00			
397.00	15,410.00			
	1,340,048.00	484,915.00	10,085.00	474,830.00-
TOTAL	5,625,962.97	2,925,357.00	89,642.00	2,835,715.00-