

UGI Gas Exhibit C (Fully Projected Future)

Witness: J. F. Wiedmayer

6/2/16 *JF*

# UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2015-2518438

## 2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF SEPTEMBER 30, 2017

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered As Promised*



UGI UTILITIES, INC. - GAS DIVISION  
Reading, Pennsylvania

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF SEPTEMBER 30, 2017

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



**Gannett Fleming**

*Excellence Delivered As Promised*

January 11, 2016

Ms. Ann P. Kelly, Controller  
UGI Utilities, Inc. – Gas Division  
2525 N. 12<sup>th</sup> Street, Suite 360  
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2017. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2016 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2016".

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN F. WIEDMAYER  
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JFW:krm

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## **PART I. INTRODUCTION**

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

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2017.

**BASIS**

**Depreciation**

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

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation as of September 30, 2017, are set forth in Table 1 and are based on company data through 2011. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2012.

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of September 30, 2017, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations as of September 30, 2017, are set forth in Part III of this report.

### **Amortization of Net Salvage**

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



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## PART II. RESULTS OF STUDY

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

**PART II. RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages II-3 through II-10 summarize the results of the depreciation study as of September 30, 2017. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2017, 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, 2017. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2017. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2013 through 2017.

**DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

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

Detailed tabulations setting forth the experienced and estimated cost of removal and salvage amounts by year and account are presented in Part IV of this report. The net salvage amounts are carried forward to Table 4 which presents the five-year amortization.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		
					RATE (6)	AMOUNT (7)	
<b>GAS PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
375	STRUCTURES AND IMPROVEMENTS	55 - S0.5	2,185,833	1,446,653	739,180	1.26	27,612
376.1	MAINS - PRIMARILY STEEL	72 - R2.5	231,294,934	78,311,541	152,983,393	1.52	3,515,475
376.2	MAINS - CAST IRON	70 - R1	2,733,094	788,879	1,944,215	3.40	93,032
376.3	MAINS - PLASTIC	65 - R3	515,422,589	112,315,208	403,107,381	1.68	8,676,463
376.5	MAINS - PRIMARILY WROUGHT IRON	70 - R1	294,940	254,942	39,998	1.07	3,154
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50 - S0.5	34,124,579	5,149,506	28,975,073	2.71	924,573
378.1	MEASURING AND REGULATING STATION EQUIPMENT - SCADA	13 - S2	1,316,613	660,294	656,319	8.14	107,140
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40 - R3	4,794,310	3,093,712	1,700,598	1.60	76,603
380	SERVICES	47 - R2	592,758,055	159,613,547	433,144,508	2.53	14,976,767
381	METERS	36 - R1.5	48,498,754	17,159,112	31,339,642	3.20	1,552,798
381.2	ELECTRONIC METERS	20 - S2	11,046,136	6,264,387	4,781,749	4.03	445,646
382	METER INSTALLATIONS	47 - R2	65,196,088	23,154,952	42,041,136	2.27	1,482,092
383	HOUSE REGULATORS	47 - R2	7,404,361	1,667,308	5,737,053	2.87	212,542
384	HOUSE REGULATOR INSTALLATIONS	47 - R2	11,149,494	4,220,552	6,928,942	2.17	241,651
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42 - R2	6,163,336	3,586,364	2,576,972	1.80	110,869
386	OTHER PROPERTY ON CUSTOMERS PREMISES	47 - R2	337,967	131,585	206,382	2.14	7,217
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	47 - R2	946,896	583,957	362,939	1.63	15,431
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	25 - R3	24,705	23,592	1,113	1.00	248
386.3	OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION			1,036	(1,036)		
387	OTHER EQUIPMENT	32 - L2	2,178,778	848,337	1,330,441	3.57	77,851
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	25 - S0	1,490,664	1,446,389	44,275	0.30	4,539
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,539,362,126</b>	<b>420,721,853</b>	<b>1,118,640,273</b>	<b>2.11</b>	<b>32,551,703</b>
<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS*	32,047,414	15,682,103	16,365,311	3.25	1,042,799
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	11,241	5,878	5,363	19.71	2,216
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - S0	2,255,193	998,122	1,257,071	4.85	109,370
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - S0	109,246	138,845	(29,599)	0.00	0
392.1	TRANSPORTATION EQUIPMENT - CARS	7 - L2.5	40,643	40,635	8	0.02	7
392.2	TRANSPORTATION EQUIPMENT - TRUCKS	11 - L3	809,748	89,061	720,687	10.34	83,715
392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14 - L4	12,549	12,549	0	0.00	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - S0	9,958,664	3,331,267	6,627,397	5.04	501,958
396	POWER OPERATED EQUIPMENT	14 - L2.5	1,370,792	1,315,394	55,398	0.81	11,139
397	COMMUNICATION EQUIPMENT	10 - S0	506,885	416,447	90,438	7.92	40,154
398	MISCELLANEOUS EQUIPMENT	10 - S0	854,715	339,529	515,186	10.01	85,585
<b>TOTAL GENERAL PLANT</b>			<b>47,977,090</b>	<b>22,369,830</b>	<b>25,607,260</b>	<b>3.91</b>	<b>1,876,943</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>1,587,339,216</b>	<b>443,091,683</b>	<b>1,144,247,533</b>	<b>2.17</b>	<b>34,428,646</b>
<b>NONDEPRECIABLE PLANT</b>							
302.1	FRANCHISES AND CONSENTS - PERPETUAL		20,149				
302.2	FRANCHISES AND CONSENTS - LIMITED TERM		8,107				
304.1	LAND AND LAND RIGHTS - LAND		375,198				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS		6,454				
374.1	LAND AND LAND RIGHTS - LAND		232,579				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS		2,040,764				
389.1	LAND AND LAND RIGHTS - LAND		1,491,454				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS		1,313				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>4,176,018</b>				
<b>TOTAL GAS PLANT</b>			<b>1,591,515,234</b>				

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL	
					RATE (6)	AMOUNT (7)
<b>OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>						
<b>COMMON PLANT</b>						
301	ORGANIZATION (NONDEPRECIABLE)	138,964				
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	159,895	139,250	20,645	8.61	13,764
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	164,240	676,151	7.13	59,936
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	155,038	112,023	43,015	23.42	36,314
392.1	TRANSPORTATION EQUIPMENT - CARS	71,637	61,742	9,895	4.84	3,468
<b>TOTAL COMMON PLANT</b>		<b>1,365,925</b>	<b>477,255</b>	<b>749,706</b>	<b>8.25</b>	<b>113,482</b>
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%</b>		<b>209,808</b>	<b>73,306</b>	<b>115,155</b>		<b>17,431</b>
<b>INFORMATION SERVICES (IS)</b>						
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	71,395	59,108	12,289	4.23	3,021
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,868,843	1,746,689	1,122,184	21.16	606,990
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS **	18,937,625	4,843,763	14,093,862	9.83	1,862,341
391.4	OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS **	98,801,617	6,654,743	92,146,874	6.86	6,586,242
<b>TOTAL INFORMATION SERVICES</b>		<b>120,679,480</b>	<b>13,304,271</b>	<b>107,375,209</b>	<b>7.51</b>	<b>9,058,594</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%</b>		<b>58,927,790</b>	<b>6,496,476</b>	<b>52,431,315</b>		<b>4,423,311</b>
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS</b>						
390.1	STRUCTURES AND IMPROVEMENTS	2,097,073	1,176,645	920,428	3.59	75,268
<b>TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%</b>		<b>1,085,028</b>	<b>808,796</b>	<b>476,229</b>		<b>38,944</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>		<b>58,052,570</b>	<b>5,960,886</b>	<b>52,070,241</b>	<b>7.58</b>	<b>4,401,798</b>
<b>TOTAL PLANT IN SERVICE</b>		<b>1,649,567,804</b>	<b>449,052,689</b>	<b>1,196,317,774</b>	<b>2.35</b>	<b>38,830,444</b>
ENVIRONMENTAL EXPENDITURES FOR SITE REMEDIATION - ACCOUNT 305			(316,923)			
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>						<b>4,995,504</b>
<b>GRAND TOTAL</b>		<b>1,649,567,804</b>	<b>448,735,748</b>	<b>1,196,317,774</b>		<b>43,825,948</b>

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

\*\* ASSETS IN ACCOUNTS 391.3 AND 391.4 ARE INDIVIDUALLY DEPRECIATED BASED ON THE SERVICE LIVES SHOWN IN THIS REPORT. ALSO, UGI PLANS TO REPLACE THEIR CUSTOMER INFORMATION SYSTEM (CIS) IN ACCOUNT 391.3 IN 2017. UGI PLANS TO AMORTIZE THE UNRECOVERED COSTS RELATED TO CIS PROJECTS OVER THEIR ESTIMATED REMAINING LIVES. CIS IS EXPECTED TO BE RETIRED IN SEPTEMBER 2017.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2016 PROJECTED TO SEPTEMBER 30, 2017

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>DEPRECIABLE GAS PLANT</b>									
305	MANUFACTURED GAS PLANT SITE REMEDIATION	(612,730)	0	295,807	0	0	0	(316,923)	0.00
375	STRUCTURES AND IMPROVEMENTS	1,418,237	28,416	0	0	0	0	1,446,653	66.18
376.1	MAINS - PRIMARILY STEEL	81,012,984	3,212,349	328,635	(5,304,754)	0	(937,673)	78,311,541	33.86
376.2	MAINS - CAST IRON	948,859	97,284	153,477	(273,310)	0	(137,431)	788,879	28.86
376.3	MAINS - PLASTIC	104,744,900	8,310,818	35,309	(731,708)	0	(43,911)	112,315,208	21.79
376.5	MAINS - PRIMARILY WROUGHT IRON	251,609	3,333	0	0	0	0	254,942	86.44
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	5,504,159	840,802	140,330	(936,650)	120,047	(519,182)	5,149,506	15.09
378.1	MEASURING AND REGULATING STATION EQUIPMENT - SCADA	552,033	113,557	0	(5,296)	0	0	660,294	50.15
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE SERVICES	3,117,129	67,401	6,112	(67,967)	8,711	(37,674)	3,093,712	64.53
380	METERS	151,746,171	14,457,482	3,005,469	(6,236,195)	3,905	(3,363,285)	159,613,547	26.93
381	ELECTRONIC METERS	16,042,134	1,551,521	1,364	(435,196)	1,317	(2,028)	17,159,112	35.38
381.2	METER INSTALLATIONS	6,153,915	400,976	100	(290,130)	878	(1,352)	6,264,387	58.71
382	HOUSE REGULATORS	22,269,526	1,445,247	54,304	(399,122)	250	(215,253)	23,154,952	35.52
383	HOUSE REGULATOR INSTALLATIONS	1,471,024	210,221	186,045	(129,969)	81	(70,094)	1,667,308	22.52
384	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	4,125,458	229,877	16,990	(98,638)	62	(53,197)	4,220,552	37.85
385	OTHER PROPERTY ON CUSTOMERS PREMISES	3,526,106	96,131	9,144	(101,686)	13,033	(56,364)	3,586,364	58.19
386	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	124,217	7,368	0	0	0	0	131,585	38.93
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	588,144	15,813	0	0	0	0	583,957	61.67
386.2	OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	23,303	289	0	0	0	0	23,592	95.49
386.3	OTHER EQUIPMENT	518	0	518	0	0	0	1,036	0.00
387	OTHER EQUIPMENT - GRAPHIC DATA BASE	980,326	67,351	14,377	(145,593)	0	(68,124)	848,337	38.94
387.1	STRUCTURES AND IMPROVEMENTS	1,441,917	4,472	0	0	0	0	1,446,389	97.03
390.1	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	14,910,911	913,929	83,761	(205,907)	0	(20,591)	15,682,103	48.93
390.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,664	2,214	0	0	0	0	5,878	52.29
391	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	918,983	107,662	0	(28,523)	0	0	998,122	44.26
391.1	TRANSPORTATION EQUIPMENT - CARS	147,242	0	0	(8,397)	0	0	138,845	127.09
392.1	TRANSPORTATION EQUIPMENT - TRUCKS	40,602	33	0	0	0	0	40,635	99.98
392.2	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	27,988	64,254	(3,181)	0	0	0	89,061	11.00
392.4	TOOLS, SHOP AND GARAGE EQUIPMENT	12,549	0	0	0	0	0	12,549	100.00
394	POWER OPERATED EQUIPMENT	2,999,217	458,827	(2,603)	(124,174)	0	0	3,331,267	33.45
396	COMMUNICATION EQUIPMENT	1,302,234	13,160	0	0	0	0	1,315,394	95.96
397	MISCELLANEOUS EQUIPMENT	419,928	52,677	0	(56,158)	0	0	416,447	82.16
398	MISCELLANEOUS EQUIPMENT	261,197	78,332	0	0	0	0	339,529	39.72
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>426,554,454</b>	<b>32,851,596</b>	<b>4,325,958</b>	<b>(15,579,373)</b>	<b>148,284</b>	<b>(5,526,159)</b>	<b>442,774,780</b>	<b>27.89</b>
<b>OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>									
<b>COMMON PLANT</b>									
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	125,499	13,751	0	0	0	0	139,250	87.09
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	113,662	73,784	0	(23,206)	0	0	164,240	19.54
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	55,280	63,179	0	(6,436)	0	0	112,023	72.26
392.1	TRANSPORTATION EQUIPMENT - CARS	57,401	4,341	0	0	0	0	61,742	86.19
<b>TOTAL COMMON PLANT</b>		<b>351,842</b>	<b>155,055</b>	<b>0</b>	<b>(29,642)</b>	<b>0</b>	<b>0</b>	<b>477,255</b>	<b>38.90</b>
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%</b>		<b>54,043</b>	<b>23,816</b>	<b>0</b>	<b>(4,553)</b>	<b>0</b>	<b>0</b>	<b>73,306</b>	<b>38.90</b>



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2016 PROJECTED TO SEPTEMBER 30, 2017

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>INFORMATION SERVICES (IS)</b>									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	55,458	3,648	0	0	0	0	0	59,106	82.79
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,065,289	647,057	0	(965,687)	0	0	0	1,746,659	60.88
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	9,368,820	1,663,206	0	(6,188,263)	0	0	0	4,843,763	25.58
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	5,944,881	709,882	0	0	0	0	0	6,654,743	6.74
<b>TOTAL INFORMATION SERVICES</b>	<b>17,434,448</b>	<b>3,023,773</b>	<b>0</b>	<b>(7,153,950)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,304,271</b>	<b>11.02</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%</b>	<b>8,513,241</b>	<b>1,478,508</b>	<b>0</b>	<b>(3,493,274)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,496,476</b>	<b>11.02</b>
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,117,100	68,825	0	(9,280)	0	0	0	1,176,645	56.11
<b>TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%</b>	<b>577,988</b>	<b>35,610</b>	<b>0</b>	<b>(4,801)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>608,796</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>	<b>7,989,296</b>	<b>1,484,714</b>	<b>0</b>	<b>(3,493,026)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,960,985</b>	<b>10.27</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>434,543,750</b>	<b>34,316,310</b>	<b>4,325,958</b>	<b>(19,072,399)</b>	<b>148,284</b>	<b>(5,526,159)</b>	<b>0</b>	<b>448,735,746</b>	<b>27.27</b>



## UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)
<b>DEPRECIABLE GAS PLANT</b>							
305	MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0.00	0
375	STRUCTURES AND IMPROVEMENTS	2,185,833	0	0	2,185,833	1.30	28,416
376.1	MAINS - PRIMARILY STEEL	213,286,846	23,312,842	(5,304,754)	231,294,934	1.46	3,212,349
376.2	MAINS - CAST IRON	3,006,404	0	(273,310)	2,733,094	3.39	97,284
376.3	MAINS - PLASTIC	474,738,894	41,415,403	(731,708)	515,422,589	1.68	8,310,618
376.5	MAINS - PRIMARILY WROUGHT IRON	294,940	0	0	294,940	1.13	3,333
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	30,033,045	5,028,184	(936,650)	34,124,579	2.63	840,802
378.1	MEASURING AND REGULATING STATION EQUIPMENT - SCADA	1,293,478	28,431	(5,296)	1,316,613	8.72	113,557
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	4,497,412	364,865	(67,967)	4,794,310	1.45	67,401
380	SERVICES	551,461,856	47,532,394	(6,236,195)	592,758,055	2.52	14,457,482
381	METERS	46,943,780	1,990,170	(435,196)	48,498,754	3.26	1,551,521
381.2	ELECTRONIC METERS	10,009,486	1,326,780	(290,130)	11,046,136	3.84	400,976
382	METER INSTALLATIONS	62,553,098	3,042,112	(399,122)	65,196,088	2.26	1,445,247
383	HOUSE REGULATORS	6,543,707	990,623	(129,969)	7,404,361	2.96	210,221
384	HOUSE REGULATOR INSTALLATIONS	10,496,314	751,818	(98,638)	11,149,494	2.12	229,877
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,719,147	545,875	(101,686)	6,163,336	1.62	96,131
386	OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	337,967	2.18	7,368
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	946,896	0	0	946,896	1.67	15,813
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	24,705	1.17	289
386.3	OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STAT	0	0	0	0	0.00	0
387	OTHER EQUIPMENT	2,043,852	280,519	(145,593)	2,178,778	3.19	67,351
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	1,490,664	0.30	4,472
390.1	STRUCTURES AND IMPROVEMENTS	30,194,253	2,059,068	(205,907)	32,047,414	2.98	913,929
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	11,241	0	0	11,241	19.70	2,214
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,044,422	239,294	(28,523)	2,255,193	4.98	107,662
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	96,794	20,849	(8,397)	109,246	0.00	0
392.1	TRANSPORTATION EQUIPMENT - CARS	40,643	0	0	40,643	0.08	33
392.2	TRANSPORTATION EQUIPMENT - TRUCKS	430,668	379,080	0	809,748	10.36	64,254
392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12,549	0	0	12,549	0.00	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	9,036,677	1,046,161	(124,174)	9,958,664	5.00	458,827
396	POWER OPERATED EQUIPMENT	1,370,792	0	0	1,370,792	0.96	13,160
397	COMMUNICATION EQUIPMENT	563,043	0	(56,158)	506,885	9.89	52,677
398	MISCELLANEOUS EQUIPMENT	724,406	130,309	0	854,715	10.07	78,332
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>1,472,433,812</b>	<b>130,484,777</b>	<b>(15,579,373)</b>	<b>1,587,339,216</b>		<b>32,851,596</b>

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	COMPOSITE ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
<b>OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>						
<b>COMMON PLANT</b>						
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	159,895	0	0	159,895	8.60	13,751
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	863,597	0	(23,206)	840,391	8.67	73,784
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	161,474	0	(6,436)	155,038	39.99	63,179
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	6.06	4,341
<b>TOTAL COMMON PLANT</b>	<b>1,256,603</b>	<b>0</b>	<b>(29,642)</b>	<b>1,226,961</b>		<b>155,055</b>
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%</b>	<b>193,014</b>	<b>0</b>	<b>(4,553)</b>	<b>188,461</b>		<b>23,816</b>
<b>INFORMATION SERVICES (IS)</b>						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	71,395	0	0	71,395	5.11	3,648
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	3,834,530	0	(965,687)	2,868,843	19.54	647,057
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR	19,155,378	5,970,510	(6,188,263)	18,937,625	8.21	1,663,206
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	10,614,969	88,186,648	0	98,801,617	6.66	709,862
<b>TOTAL INFORMATION SERVICES</b>	<b>33,676,272</b>	<b>94,157,158</b>	<b>(7,153,950)</b>	<b>120,679,480</b>		<b>3,023,773</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%</b>	<b>16,444,124</b>	<b>45,976,940</b>	<b>(3,493,274)</b>	<b>58,927,790</b>		<b>1,476,508</b>
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS</b>						
390.1 STRUCTURES AND IMPROVEMENTS	2,013,550	92,803	(9,280)	2,097,073	3.39	68,825
<b>TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%</b>	<b>1,041,811</b>	<b>48,016</b>	<b>(4,801)</b>	<b>1,085,026</b>		<b>35,610</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>	<b>15,595,327</b>	<b>45,928,924</b>	<b>(3,493,026)</b>	<b>58,031,225</b>		<b>1,464,714</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>1,488,029,139</b>	<b>176,413,701</b>	<b>(19,072,399)</b>	<b>1,645,370,441</b>		<b>34,316,310</b>

\* TOTAL ACCRUALS SHOWN ARE BASED ON MONTHLY AVERAGES





UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2013		2014		2015		2016		2017		NET SALVAGE (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)		
<b>GAS PLANT</b>												
305	0	56,278	0	223,599	0	206,178	0	553,000	0	0	1,039,055	207,811
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	40,693	350,176	3,004	108,084	0	36,113	0	883,316	0	937,673	2,359,059	471,812
376.2	0	169,031	0	155,935	0	182,638	0	137,431	0	137,431	782,466	156,493
376.3	0	17,575	0	28,517	0	73,057	0	46,335	0	43,911	209,395	41,879
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(19,268)	87,047	(27,231)	66,952	(30,924)	125,153	(126,672)	547,834	(120,047)	519,182	1,022,026	204,405
378.1	0	0	0	0	0	0	0	0	0	0	0	0
379	0	0	0	0	0	0	(9,192)	39,753	(8,711)	37,674	59,524	11,905
380	(16,310)	1,861,217	0	4,210,886	0	4,358,882	(4,121)	3,548,892	(3,905)	3,363,285	17,318,826	3,463,765
381	0	3,554	0	0	0	0	(1,390)	2,140	(1,317)	2,028	5,015	1,003
381.2	0	0	0	0	0	0	(927)	1,427	(878)	1,352	974	195
382	0	23,765	0	11,418	0	6,395	(264)	227,132	(250)	215,253	483,449	96,690
383	0	21,364	0	266	0	793,334	(86)	73,962	(81)	70,094	958,853	191,771
384	0	3,620	0	19,227	0	4,676	(65)	56,133	(62)	53,197	136,726	27,345
385	0	0	0	0	0	0	(13,752)	59,474	(13,033)	56,364	89,053	17,811
386	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	2,588	0	0	0	0	2,588	518
387	0	0	0	0	0	0	0	71,883	0	68,124	140,007	28,001
387.1	0	0	0	0	0	0	0	0	0	0	0	0
390.1	0	21,204	0	91,839	0	244,059	0	21,727	0	20,591	399,420	79,884
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
392.2	(4,509)	10	(8,445)	0	(2,963)	0	0	0	0	0	(15,907)	(3,181)
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	(12,050)	(965)	0	0	0	0	0	0	0	0	(13,015)	(2,603)
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	0	0	0	0	0
<b>TOTAL</b>	<b>(11,444)</b>	<b>2,613,876</b>	<b>(32,672)</b>	<b>4,916,723</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>(156,469)</b>	<b>6,270,439</b>	<b>(148,284)</b>	<b>5,526,159</b>	<b>24,977,514</b>	<b>4,995,504</b>



UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2013		2014		2015		2016		2017		NET SALVAGE (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)		
<b>OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>												
<b>COMMON PLANT</b>												
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
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER UTILITY PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(11,444)</b>	<b>2,613,876</b>	<b>(32,672)</b>	<b>4,916,723</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>(156,469)</b>	<b>6,270,439</b>	<b>(148,284)</b>	<b>5,526,159</b>	<b>24,977,514</b>	<b>4,995,504</b>

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

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**PART III. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1850	2,795	2,795				0.0
1858	341	341				0.0
1859	2	2				0.0
1860	148	148				0.0
1867	31	31				0.0
1868	90	90				0.0
1869	5	5				0.0
1870	14	14				0.0
1873	46	46				0.0
1874	25	25				0.0
1875	2	2				0.0
1877	10,334	10,334				0.0
1879	2	2				0.0
1880	911	911				0.0
1881	229	229				0.0
1882	506	506				0.0
1883	81	81				0.0
1886	2	2				0.0
1888	55	55				0.0
1889	4,423	4,421		2	2	0.0
1890	30	29		1	3	0.0
1891	191	187		4	7	0.0
1892	8	7		1	8	0.0
1893	226	220		6	14	0.0
1894	1	1			14	0.0
1895	64	62		2	16	0.0
1896	200	191		9	25	0.0
1897	249	246		3	28	0.0
1898	396	384		12	40	0.0
1899	935	883		52	92	0.0
1900	216	203		13	105	0.0
1901	1,823	1,705		118	223	0.0
1902	3,666	2,952		714	937	0.0
1903	9,532	5,159		4,373	5,310	0.0
1904	16,996	10,177		6,819	12,129	0.0
1905	15,964	9,245		6,719	18,848	0.0
1906	15,420	9,785		5,635	24,483	0.0
1907	15,462	8,263		7,199	31,682	0.0
1908	25,211	13,369		11,842	43,524	0.0
1909	22,035	12,539		9,496	53,020	0.0
1910	29,466	16,137		13,329	66,349	0.0
1911	35,336	23,040		12,296	78,645	0.0
1912	32,472	19,589		12,883	91,528	0.0
1913	27,202	20,116		7,086	98,614	0.0
1914	62,064	49,237		12,827	111,441	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1915	46,597	29,005	17,592		129,033	0.0
1916	51,406	28,279	23,127		152,160	0.0
1917	33,325	17,141	16,184		168,344	0.0
1918	29,934	20,610	9,324		177,668	0.0
1919	34,806	17,429	17,377		195,045	0.0
1920	41,798	21,566	20,232		215,277	0.0
1921	67,860	42,184	25,676		240,953	0.0
1922	105,560	51,641	53,919		294,872	0.0
1923	100,472	47,405	53,067		347,939	0.0
1924	278,569	156,601	121,968		469,907	0.0
1925	122,137	54,661	67,476		537,383	0.0
1926	114,945	47,303	67,642		605,025	0.1
1927	99,988	48,571	51,417		656,442	0.1
1928	150,837	105,899	44,938		701,380	0.1
1929	163,182	92,856	70,326		771,706	0.1
1930	194,706	142,186	52,520		824,226	0.1
1931	141,706	122,803	18,903		843,129	0.1
1932	28,751	21,534	7,217		850,346	0.1
1933	22,910	16,834	6,076		856,422	0.1
1934	19,435	15,370	4,065		860,487	0.1
1935	19,641	14,225	5,416		865,903	0.1
1936	25,671	17,843	7,828		873,731	0.1
1937	35,466	25,970	9,496		883,227	0.1
1938	30,876	20,734	10,142		893,369	0.1
1939	46,815	29,809	17,006		910,375	0.1
1940	39,831	28,423	11,408		921,783	0.1
1941	70,724	46,535	24,189		945,972	0.1
1942	38,959	32,029	6,930		952,902	0.1
1943	19,018	14,773	4,245		957,147	0.1
1944	28,170	17,716	10,454		967,601	0.1
1945	34,810	28,750	6,060		973,661	0.1
1946	339,861	263,585	76,276		1,049,937	0.1
1947	158,321	103,558	54,763		1,104,700	0.1
1948	221,656	153,068	68,588		1,173,288	0.1
1949	362,101	284,399	77,702		1,250,990	0.1
1950	1,905,925	1,451,086	454,839		1,705,829	0.1
1951	601,336	438,524	162,812		1,868,641	0.2
1952	759,215	542,737	216,478		2,085,119	0.2
1953	943,135	651,388	291,747		2,376,866	0.2
1954	1,764,170	1,335,934	428,236		2,805,102	0.2
1955	2,066,871	1,551,779	515,092		3,320,194	0.3
1956	1,932,165	1,331,583	600,582		3,920,776	0.3
1957	1,699,597	1,149,334	550,263		4,471,039	0.4
1958	2,950,830	2,020,041	930,789		5,401,828	0.5
1959	2,148,825	1,440,723	708,102		6,109,930	0.5

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1960	3,110,977	2,161,386		949,591	7,059,521	0.6
1961	2,623,603	1,900,839		722,764	7,782,285	0.7
1962	2,272,192	1,557,277		714,915	8,497,200	0.7
1963	2,677,000	1,801,671		875,329	9,372,529	0.8
1964	2,671,381	1,778,376		893,005	10,265,534	0.9
1965	4,926,836	3,312,633		1,614,203	11,879,737	1.0
1966	3,804,955	2,485,372		1,319,583	13,199,320	1.2
1967	3,939,287	2,539,288		1,399,999	14,599,319	1.3
1968	4,514,269	2,886,145		1,628,124	16,227,443	1.4
1969	5,023,754	3,152,174		1,871,580	18,099,023	1.6
1970	4,405,808	2,727,785		1,678,023	19,777,046	1.7
1971	4,382,259	2,669,424		1,712,835	21,489,881	1.9
1972	4,375,578	2,652,536		1,723,042	23,212,923	2.0
1973	4,679,350	2,816,938		1,862,412	25,075,335	2.2
1974	6,176,823	3,872,533		2,304,290	27,379,625	2.4
1975	3,820,049	2,222,015		1,598,034	28,977,659	2.5
1976	4,111,766	2,364,197		1,747,569	30,725,228	2.7
1977	5,824,357	3,341,604		2,482,753	33,207,981	2.9
1978	6,075,545	3,408,802		2,666,743	35,874,724	3.1
1979	9,824,956	5,454,024		4,370,932	40,245,656	3.5
1980	19,343,203	10,511,851		8,831,352	49,077,008	4.3
1981	16,738,336	9,120,211		7,618,125	56,695,133	5.0
1982	16,772,360	10,128,796		6,643,564	63,338,697	5.5
1983	9,369,564	5,688,223		3,681,341	67,020,038	5.9
1984	11,497,469	6,818,911		4,678,558	71,698,596	6.3
1985	13,808,404	8,074,892		5,733,512	77,432,108	6.8
1986	16,501,167	9,140,286		7,360,881	84,792,989	7.4
1987	18,597,639	10,409,567		8,188,072	92,981,061	8.1
1988	24,703,057	12,994,725		11,708,332	104,689,393	9.1
1989	30,897,102	16,081,698		14,815,404	119,504,797	10.4
1990	33,855,485	17,239,482		16,616,003	136,120,800	11.9
1991	25,467,250	12,649,438		12,817,812	148,938,612	13.0
1992	25,257,443	12,488,449		12,768,994	161,707,606	14.1
1993	15,147,178	7,172,833		7,974,345	169,681,951	14.8
1994	28,356,805	13,935,558		14,421,247	184,103,198	16.1
1995	38,265,754	16,561,651		21,704,103	205,807,301	18.0
1996	30,979,347	13,109,361		17,869,986	223,677,287	19.5
1997	32,243,659	13,030,440		19,213,219	242,890,506	21.2
1998	26,834,706	10,710,469		16,124,237	259,014,743	22.6
1999	26,609,548	10,489,725		16,119,823	275,134,566	24.0
2000	29,992,876	11,183,100		18,809,776	293,944,342	25.7
2001	29,636,637	10,374,186		19,262,451	313,206,793	27.4
2002	25,928,110	8,728,947		17,199,163	330,405,956	28.9
2003	34,707,475	10,596,647		24,110,828	354,516,784	31.0
2004	32,193,620	9,393,345		22,800,275	377,317,059	33.0



UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2005	32,021,799	8,882,244	23,139,555		400,456,614	35.0
2006	38,677,307	11,669,884	27,007,423		427,464,037	37.4
2007	36,230,772	8,736,372	27,494,400		454,958,437	39.8
2008	38,683,502	8,652,844	30,030,658		484,989,095	42.4
2009	39,238,381	7,742,383	31,495,998		516,485,093	45.1
2010	33,714,139	5,700,628	28,013,511		544,498,604	47.6
2011	49,631,505	7,852,768	41,778,737		586,277,341	51.2
2012	66,441,948	8,628,218	57,813,730		644,091,071	56.3
2013	84,034,764	9,042,533	74,992,231		719,083,302	62.8
2014	88,999,987	7,521,795	81,478,192		800,561,494	70.0
2015	91,152,269	5,672,996	85,479,273		886,040,767	77.4
2016	134,745,207	5,130,342	129,614,865		1,015,655,632	88.8
2017	130,394,576	1,801,639	128,592,937		1,144,248,569	100.0
TOTAL	1,587,339,215	443,090,646	1,144,248,569			

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2001	25,355	10,000	15,355		15,355	2.0
2003	7,183	2,489	4,694		20,049	2.7
2004	38,772	30,715	8,057		28,106	3.7
2005	39,966	11,942	28,024		56,130	7.5
2006	2,469	679	1,790		57,920	7.7
2007	878	220	658		58,578	7.8
2008	23,109	21,726	1,383		59,961	8.0
2009	161,661	137,665	23,996		83,957	11.2
2010	750,306	136,526	613,780		697,737	93.1
2013	126,305	97,159	29,146		726,883	97.0
2014	37,350	22,319	15,031		741,914	99.0
2015	13,608	5,815	7,793		749,707	100.0
TOTAL	1,226,962	477,255	749,707			

**INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1998	24,630	23,966		664	664	0.0
1999	6,159	5,685		474	1,138	0.0
2001	3,769	3,104		665	1,803	0.0
2002	6,694	5,177		1,517	3,320	0.0
2003	22,684	16,413		6,271	9,591	0.0
2004	5,699	3,839		1,860	11,451	0.0
2005	867,789	723,407		144,382	155,833	0.1
2006	1,660,898	1,273,804		387,094	542,927	0.5
2007	3,044,412	2,131,521		912,891	1,455,818	1.4
2008	3,168,505	2,092,767		1,075,738	2,531,556	2.4
2009	775,538	667,864		107,674	2,639,230	2.5
2010	324,586	246,637		77,949	2,717,179	2.5
2011	481,464	214,166		267,298	2,984,477	2.8
2012	3,424,888	1,806,749		1,618,139	4,602,616	4.3
2013	1,580,779	872,838		707,941	5,310,557	4.9
2014	2,497,719	1,124,930		1,372,789	6,683,346	6.2
2015	2,206,109	815,751		1,390,358	8,073,704	7.5
2016	6,420,000	969,415		5,450,585	13,524,289	12.6
2017	94,157,158	306,237		93,850,921	107,375,210	100.0
TOTAL	120,679,480	13,304,270		107,375,210		

**READING SERVICE CENTER - INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1974	567,662	449,488	118,174		118,174	12.8
1975	7,070	5,569	1,501		119,675	13.0
1976	1,610	1,261	349		120,024	13.0
1977	2,081	1,621	460		120,484	13.1
1978	548	424	124		120,608	13.1
1979	6,630	5,101	1,529		122,137	13.3
1980	27,916	21,338	6,578		128,715	14.0
1981	44,375	33,679	10,696		139,411	15.1
1982	423	327	96		139,507	15.2
1983	1,260	970	290		139,797	15.2
1984	1,902	1,447	455		140,252	15.2
1985	15,385	11,615	3,770		144,022	15.6
1986	1,111	831	280		144,302	15.7
1987	99	74	25		144,327	15.7
1989	39,628	28,783	10,845		155,172	16.9
1990	23,108	16,649	6,459		161,631	17.6
1992	94,139	66,074	28,065		189,696	20.6
1993	1,823	1,264	559		190,255	20.7
1994	26,900	18,430	8,470		198,725	21.6
1995	4,542	3,065	1,477		200,202	21.8
1996	246	163	83		200,285	21.8
1998	678	434	244		200,529	21.8
2000	71,560	43,841	27,719		228,248	24.8
2001	72,755	43,537	29,218		257,466	28.0
2002	5,483	3,189	2,294		259,760	28.2
2003	200	113	87		259,847	28.2
2004	1,497	817	680		260,527	28.3
2005	4,776	2,514	2,262		262,789	28.6
2006	455	229	226		263,015	28.6
2007	376,569	180,993	195,576		458,591	49.8
2008	441,765	200,879	240,886		699,477	76.0
2009	13,918	5,935	7,983		707,460	76.9
2010	2,612	1,034	1,578		709,038	77.0
2011	3,537	1,278	2,259		711,297	77.3
2012	293	95	198		711,495	77.3
2014	5,394	1,257	4,137		715,632	77.7
2015	43,810	7,821	35,989		751,621	81.7
2016	90,650	10,516	80,134		831,755	90.4
2017	92,663	3,990	88,673		920,428	100.0
TOTAL	2,097,073	1,176,645	920,428			

**UTILITY PLANT IN SERVICE**



**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-S0.5						
NET SALVAGE PERCENT.. 0						
1850	2,794.87	2,795	2,795			
1868	72.39	72	72			
1889	4,192.87	4,193	4,193			
1897	178.89	179	179			
1898	159.45	159	159			
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	876	880			
1909	1,063.58	1,051	1,064			
1910	681.05	669	681			
1912	356.78	346	357			
1916	122.09	115	122			
1917	5,254.50	4,930	5,254			
1918	4,743.98	4,421	4,744			
1919	2,219.29	2,055	2,219			
1920	2,532.43	2,329	2,532			
1921	17,407.66	15,904	17,408			
1922	1,544.59	1,402	1,545			
1923	444.90	401	445			
1924	49,481.98	44,309	49,482			
1925	9,550.78	8,495	9,551			
1926	1,437.54	1,270	1,438			
1927	12,634.65	11,082	12,635			
1928	169.18	147	169			
1929	1,786.94	1,546	1,787			
1930	6,130.68	5,266	6,131			
1931	886.67	756	887			
1932	690.68	585	691			
1933	4,845.58	4,072	4,846			
1934	599.15	500	599			
1937	206.12	168	203	3	10.16	
1939	941.28	755	912	29	10.86	3
1941	1,497.83	1,183	1,429	69	11.57	6
1942	1,321.59	1,035	1,251	71	11.92	6
1943	3,799.03	2,951	3,566	233	12.28	19
1944	480.46	370	447	33	12.64	3
1945	7,388.06	5,640	6,815	573	13.01	44
1946	24,241.93	18,349	22,170	2,072	13.37	155
1947	1,212.46	910	1,100	112	13.74	8
1948	11,813.70	8,783	10,612	1,202	14.11	85
1949	155,416.10	114,472	138,311	17,105	14.49	1,180

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	229,728	277,569	37,205	14.86	2,504
1951	117,565.93	84,990	102,689	14,877	15.24	976
1952	14,011.46	10,030	12,119	1,892	15.63	121
1953	64,035.02	45,395	54,848	9,187	16.01	574
1954	82,747.60	58,074	70,168	12,580	16.40	767
1955	21,708.32	15,078	18,218	3,490	16.80	208
1956	33,265.27	22,868	27,630	5,635	17.19	328
1957	17,019.75	11,573	13,983	3,037	17.60	173
1958	16,398.95	11,032	13,329	3,070	18.00	171
1959	36,119.98	24,030	29,034	7,086	18.41	385
1960	28,812.28	18,953	22,900	5,912	18.82	314
1961	30,404.90	19,769	23,886	6,519	19.24	339
1962	27,753.65	17,833	21,547	6,207	19.66	316
1963	14,913.85	9,469	11,441	3,473	20.08	173
1964	4,880.13	3,060	3,697	1,183	20.51	58
1965	18,536.25	11,476	13,866	4,670	20.95	223
1966	5,038.93	3,080	3,721	1,318	21.38	62
1967	4,718.58	2,846	3,439	1,280	21.83	59
1968	4,278.86	2,546	3,076	1,203	22.28	54
1969	8,771.59	5,147	6,219	2,553	22.73	112
1970	5,741.53	3,321	4,013	1,729	23.19	75
1971	36,049.81	20,542	24,820	11,230	23.66	475
1973	11,871.49	6,560	7,926	3,945	24.61	160
1974	25,525.37	13,881	16,772	8,753	25.09	349
1975	87,663.74	46,892	56,657	31,007	25.58	1,212
1976	4,598.73	2,419	2,923	1,676	26.07	64
1977	8,040.17	4,156	5,021	3,019	26.57	114
1978	13,389.00	6,797	8,212	5,177	27.08	191
1979	6,024.51	3,001	3,626	2,399	27.60	87
1980	2,625.97	1,283	1,550	1,076	28.12	38
1981	3,896.41	1,867	2,256	1,640	28.65	57
1982	4,195.18	2,484	3,001	1,194	24.27	49
1984	107,312.77	61,372	74,153	33,160	24.89	1,332
1985	3,250.91	1,824	2,204	1,047	25.22	42
1987	11,800.00	6,353	7,676	4,124	25.93	159
1989	18,115.32	9,315	11,255	6,860	26.69	257
1990	3,722.71	1,867	2,256	1,467	27.10	54
1993	4,421.64	2,048	2,474	1,948	28.26	69
1995	3,605.96	1,574	1,902	1,704	29.05	59
1996	28,053.64	11,884	14,359	13,695	29.26	468
1998	37,254.30	14,604	17,645	19,609	30.25	648
1999	24,770.91	9,349	11,296	13,475	30.52	442

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	8,637	10,436	13,524	31.04	436
2001	34,304.98	11,828	14,291	20,014	31.35	638
2002	6,262.15	2,058	2,487	3,775	31.67	119
2003	8,507.00	2,640	3,190	5,317	32.23	165
2004	14,150.50	4,146	5,009	9,142	32.58	281
2005	14,063.28	3,867	4,672	9,391	32.95	285
2006	17,523.06	4,493	5,429	12,094	33.35	363
2007	55,195.64	13,098	15,826	39,370	33.75	1,167
2008	20,558.92	4,474	5,406	15,153	34.17	443
2011	27,987.49	4,330	5,232	22,755	35.52	641
2013	103,921.61	11,452	13,836	90,086	36.32	2,480
2014	195,329.76	17,033	20,580	174,750	36.66	4,767
	2,185,833.48	1,208,169	1,446,653	739,180		27,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 1.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 72-R2.5						
NET SALVAGE PERCENT.. 0						
1927	221.97	189	195	27	10.69	3
1928	36,268.17	30,742	31,679	4,589	10.97	418
1929	55,957.41	47,214	48,653	7,304	11.25	649
1930	129,899.38	109,079	112,405	17,494	11.54	1,516
1931	95,026.99	79,401	81,822	13,205	11.84	1,115
1932	17,043.02	14,167	14,599	2,444	12.15	201
1933	8,198.25	6,779	6,986	1,212	12.46	97
1934	12,504.42	10,283	10,597	1,907	12.79	149
1935	10,092.85	8,254	8,506	1,587	13.12	121
1936	12,694.41	10,320	10,635	2,059	13.47	153
1937	18,273.99	14,764	15,214	3,060	13.83	221
1938	12,489.64	10,028	10,334	2,156	14.19	152
1939	18,440.31	14,709	15,157	3,283	14.57	225
1940	17,784.90	14,090	14,520	3,265	14.96	218
1941	29,983.68	23,587	24,306	5,678	15.36	370
1942	25,401.86	19,835	20,440	4,962	15.78	314
1943	3,594.32	2,786	2,871	723	16.20	45
1944	4,571.91	3,515	3,622	950	16.64	57
1945	13,257.49	10,111	10,419	2,838	17.09	166
1946	282,695.51	213,788	220,306	62,390	17.55	3,555
1947	67,427.25	50,542	52,083	15,344	18.03	851
1948	120,279.56	89,358	92,082	28,198	18.51	1,523
1949	116,241.66	85,550	88,158	28,084	19.01	1,477
1950	1,389,219.66	1,012,588	1,043,460	345,760	19.52	17,713
1951	308,351.03	222,528	229,312	79,039	20.04	3,944
1952	561,500.22	401,007	413,233	148,267	20.58	7,204
1953	631,930.81	446,567	460,182	171,749	21.12	8,132
1954	1,165,432.36	814,509	839,342	326,090	21.68	15,041
1955	1,012,526.74	699,767	721,102	291,425	22.24	13,104
1956	1,564,274.23	1,068,493	1,101,069	463,205	22.82	20,298
1957	1,314,586.51	887,162	914,210	400,377	23.41	17,103
1958	2,585,653.47	1,723,416	1,775,960	809,693	24.01	33,723
1959	1,574,594.41	1,036,178	1,067,769	506,825	24.62	20,586
1960	2,614,926.61	1,698,238	1,750,014	864,913	25.24	34,268
1961	1,603,123.08	1,027,105	1,058,419	544,704	25.87	21,055
1962	1,729,888.83	1,093,186	1,126,515	603,374	26.50	22,769
1963	2,139,992.71	1,333,044	1,373,686	766,307	27.15	28,225
1964	2,112,419.57	1,296,498	1,336,026	776,394	27.81	27,918
1965	2,680,913.86	1,620,827	1,670,243	1,010,671	28.47	35,500
1966	2,797,048.71	1,664,636	1,715,388	1,081,661	29.15	37,107
1967	2,964,439.84	1,736,243	1,789,178	1,175,262	29.83	39,399
1968	3,340,385.45	1,924,429	1,983,101	1,357,284	30.52	44,472

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 72-R2.5						
NET SALVAGE PERCENT.. 0						
1969	3,769,505.36	2,135,010	2,200,102	1,569,403	31.22	50,269
1970	3,176,712.06	1,768,380	1,822,295	1,354,417	31.92	42,432
1971	3,014,796.44	1,648,099	1,698,346	1,316,450	32.64	40,332
1972	2,927,466.22	1,571,083	1,618,982	1,308,484	33.36	39,223
1973	2,861,499.35	1,506,665	1,552,600	1,308,899	34.09	38,395
1974	3,079,574.97	1,590,262	1,638,746	1,440,829	34.82	41,379
1975	2,237,607.70	1,132,476	1,167,003	1,070,605	35.56	30,107
1976	2,055,426.31	1,018,854	1,049,917	1,005,509	36.31	27,692
1977	2,629,702.00	1,275,774	1,314,670	1,315,032	37.07	35,474
1978	2,734,762.04	1,297,863	1,337,432	1,397,330	37.83	36,937
1979	4,480,866.54	2,078,629	2,142,002	2,338,865	38.60	60,592
1980	9,444,785.48	4,279,055	4,409,515	5,035,270	39.38	127,864
1981	6,649,622.64	2,940,596	3,030,249	3,619,374	40.16	90,124
1982	6,906,680.29	3,432,620	3,537,274	3,369,406	35.67	94,460
1983	1,765,942.71	858,955	885,143	880,800	36.17	24,352
1984	2,284,380.12	1,086,223	1,119,340	1,165,040	36.68	31,762
1985	3,039,387.15	1,401,765	1,444,502	1,594,885	37.68	42,327
1986	4,823,505.31	2,170,577	2,236,754	2,586,751	38.19	67,734
1987	2,025,630.48	888,442	915,529	1,110,101	38.72	28,670
1988	4,142,582.64	1,756,869	1,810,433	2,332,150	39.72	58,715
1989	3,531,739.31	1,456,489	1,500,895	2,030,844	40.25	50,456
1990	3,330,466.76	1,334,185	1,374,862	1,955,605	40.78	47,955
1991	3,117,491.60	1,211,145	1,248,071	1,869,421	41.32	45,243
1992	2,499,517.30	934,070	962,548	1,536,969	42.32	36,318
1993	1,066,983.62	387,528	399,343	667,641	42.74	15,621
1994	975,759.47	343,955	354,442	621,317	43.17	14,392
1995	5,127,881.68	1,742,454	1,795,578	3,332,304	43.72	76,219
1996	4,977,538.31	1,615,709	1,664,969	3,312,569	44.73	74,057
1997	1,952,884.31	608,519	627,072	1,325,812	45.29	29,274
1998	2,325,917.03	694,054	715,214	1,610,703	45.86	35,122
1999	1,167,953.19	332,750	342,895	825,058	46.44	17,766
2000	2,571,363.26	697,354	718,615	1,852,748	47.02	39,403
2001	2,853,401.57	729,900	752,153	2,101,249	48.01	43,767
2002	1,054,782.50	255,046	262,822	791,960	48.60	16,295
2003	3,306,023.35	752,451	775,392	2,530,631	49.20	51,436
2004	1,746,347.99	372,496	383,853	1,362,495	49.79	27,365
2005	1,059,942.48	210,717	217,141	842,801	50.39	16,726
2006	2,689,839.15	494,930	510,019	2,179,820	51.00	42,742
2007	921,037.12	155,655	160,401	760,636	51.61	14,738
2008	2,243,813.20	345,323	355,851	1,887,962	52.23	36,147
2009	2,549,753.75	353,396	364,170	2,185,584	52.85	41,354
2010	2,263,300.61	280,197	288,740	1,974,561	53.10	37,186

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 72-R2.5						
NET SALVAGE PERCENT.. 0						
2011	1,834,418.83	197,934	203,969	1,630,450	53.74	30,340
2012	2,598,683.09	240,118	247,439	2,351,244	54.02	43,525
2013	3,330,518.07	254,785	262,553	3,067,965	54.32	56,479
2014	5,148,849.86	309,961	319,411	4,829,439	54.64	88,387
2015	10,575,798.81	463,220	477,342	10,098,457	54.64	184,818
2016	21,923,164.88	587,541	605,454	21,317,711	54.37	392,086
2017	23,299,769.79	219,018	225,695	23,074,075	52.41	440,261
	231,294,933.75	75,994,609	78,311,541	152,983,393		3,515,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.5 1.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-R1						
NET SALVAGE PERCENT.. 0						
1902	1,062.00	940	408	654	8.04	81
1903	6,748.86	5,944	2,581	4,168	8.35	499
1904	10,137.00	8,883	3,857	6,280	8.66	725
1905	10,431.16	9,093	3,948	6,483	8.98	722
1906	8,378.38	7,265	3,154	5,224	9.30	562
1907	11,056.70	9,537	4,141	6,916	9.62	719
1908	17,860.41	15,322	6,653	11,207	9.95	1,126
1909	14,008.46	11,951	5,189	8,819	10.28	858
1910	19,563.02	16,598	7,207	12,356	10.61	1,165
1911	15,946.50	13,452	5,841	10,106	10.95	923
1912	17,936.76	15,046	6,533	11,404	11.28	1,011
1913	7,249.68	6,045	2,625	4,625	11.63	398
1914	9,526.73	7,898	3,429	6,098	11.97	509
1915	22,349.47	18,416	7,996	14,353	12.32	1,165
1916	31,647.67	25,915	11,252	20,396	12.68	1,609
1917	24,160.52	19,663	8,537	15,624	13.03	1,199
1918	13,420.02	10,853	4,712	8,708	13.39	650
1919	25,427.25	20,429	8,870	16,557	13.76	1,203
1920	30,393.50	24,263	10,535	19,858	14.12	1,406
1921	36,776.43	29,159	12,660	24,116	14.50	1,663
1922	78,217.92	61,602	26,746	51,472	14.87	3,461
1923	76,365.23	59,728	25,933	50,432	15.25	3,307
1924	172,017.90	133,608	58,010	114,008	15.63	7,294
1925	101,438.71	78,223	33,963	67,476	16.02	4,212
1926	101,279.44	77,537	33,665	67,614	16.41	4,120
1927	76,701.13	58,293	25,310	51,391	16.80	3,059
1928	59,998.29	45,256	19,649	40,349	17.20	2,346
1929	93,367.81	69,892	30,346	63,022	17.60	3,581
1930	51,696.89	38,396	16,671	35,026	18.01	1,945
1931	8,325.52	6,135	2,664	5,662	18.42	307
1932	6,992.70	5,111	2,219	4,774	18.84	253
1933	6,886.17	4,992	2,167	4,719	19.25	245
1934	3,135.67	2,254	979	2,157	19.68	110
1935	5,545.49	3,953	1,716	3,829	20.10	190
1936	8,321.73	5,880	2,553	5,769	20.54	281
1937	9,243.40	6,474	2,811	6,432	20.97	307
1938	11,422.01	7,928	3,442	7,980	21.41	373
1939	19,522.42	13,426	5,829	13,693	21.86	626
1940	11,564.85	7,879	3,421	8,144	22.31	365
1941	26,085.39	17,604	7,643	18,442	22.76	810
1942	2,672.73	1,786	775	1,898	23.22	82
1943	4,610.57	3,051	1,325	3,286	23.68	139



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-R1						
NET SALVAGE PERCENT.. 0						
1944	13,200.31	8,646	3,754	9,446	24.15	391
1945	3,544.72	2,297	997	2,548	24.63	103
1946	16,019.23	10,275	4,461	11,558	25.10	460
1947	52,902.24	33,563	14,572	38,330	25.59	1,498
1948	51,803.79	32,511	14,116	37,688	26.07	1,446
1949	41,138.83	25,524	11,082	30,057	26.57	1,131
1950	92,943.16	57,014	24,754	68,189	27.06	2,520
1951	87,060.72	52,784	22,918	64,143	27.56	2,327
1952	82,144.99	49,205	21,364	60,781	28.07	2,165
1953	140,979.99	83,419	36,219	104,761	28.58	3,666
1954	99,146.09	57,930	25,152	73,994	29.10	2,543
1955	115,644.49	66,711	28,965	86,679	29.62	2,926
1956	148,652.94	84,627	36,744	111,909	30.15	3,712
1957	160,082.53	89,920	39,042	121,041	30.68	3,945
1958	111,790.13	61,932	26,890	84,900	31.22	2,719
1959	178,957.03	97,762	42,446	136,511	31.76	4,298
1960	6,074.94	3,271	1,420	4,655	32.31	144
1961	51.19	27	12	39	32.86	1
1962	11,524.52	6,024	2,615	8,910	33.41	267
1963	8,125.93	4,181	1,815	6,311	33.98	186
1968	305.92	145	63	243	36.86	7
2012	5,979.70	684	297	5,683	42.58	133
2014	35,528.37	2,800	1,216	34,312	40.94	838
	2,733,094.25	1,816,932	788,879	1,944,215		93,032

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 3.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
1972	22,298.33	13,705	14,369	7,929	25.05	317
1973	51,501.72	31,075	32,579	18,923	25.78	734
1974	15,820.17	9,368	9,822	5,998	26.51	226
1975	61,493.65	35,704	37,433	24,061	27.26	883
1976	531,781.02	302,626	317,278	214,503	28.01	7,658
1977	482,828.03	269,119	282,148	200,680	28.77	6,975
1978	736,917.63	402,018	421,482	315,436	29.54	10,678
1979	607,474.68	324,112	339,804	267,671	30.32	8,828
1980	1,203,021.84	627,232	657,599	545,423	31.11	17,532
1981	1,561,510.14	794,934	833,420	728,090	31.91	22,817
1982	2,137,396.96	1,167,874	1,224,416	912,981	29.26	31,202
1983	2,491,682.17	1,331,306	1,395,761	1,095,921	29.85	36,714
1984	3,497,524.58	1,825,708	1,914,099	1,583,426	30.45	52,001
1985	3,668,657.38	1,857,441	1,947,368	1,721,289	31.45	54,731
1986	4,575,292.86	2,259,280	2,368,662	2,206,631	32.04	68,871
1987	7,900,464.73	3,800,124	3,984,105	3,916,360	32.64	119,987
1988	11,014,805.43	5,154,929	5,404,503	5,610,302	33.25	168,731
1989	13,565,217.04	6,131,478	6,428,331	7,136,886	34.25	208,376
1990	15,153,529.38	6,647,853	6,969,706	8,183,823	34.86	234,763
1991	9,240,171.27	3,928,921	4,119,138	5,121,033	35.48	144,336
1992	7,184,846.17	2,938,602	3,080,873	4,103,973	36.48	112,499
1993	5,370,541.11	2,133,716	2,237,019	3,133,522	36.98	84,736
1994	9,639,917.84	3,715,224	3,895,095	5,744,823	37.48	153,277
1995	15,446,306.88	5,699,687	5,975,635	9,470,672	38.48	246,119
1996	9,580,343.42	3,399,106	3,563,672	6,016,671	39.10	153,879
1997	14,301,322.84	4,836,707	5,070,874	9,230,449	40.11	230,128
1998	10,081,785.00	3,263,474	3,421,474	6,660,311	40.74	163,483
1999	10,701,848.14	3,306,871	3,466,972	7,234,876	41.38	174,840
2000	11,096,390.29	3,242,365	3,399,343	7,697,047	42.38	181,620
2001	11,193,843.69	3,102,933	3,253,160	7,940,684	43.02	184,581
2002	10,328,766.98	2,706,137	2,837,153	7,491,614	43.67	171,551
2003	14,498,521.20	3,552,138	3,724,113	10,774,408	44.67	241,200
2004	13,567,818.62	3,113,814	3,264,568	10,303,251	45.32	227,344
2005	14,488,831.71	3,078,877	3,227,940	11,260,892	46.32	243,111
2006	15,100,309.63	2,968,721	3,112,450	11,987,860	46.98	255,169
2007	14,260,882.04	2,575,515	2,700,208	11,560,674	47.64	242,667
2008	12,193,021.79	1,992,340	2,088,798	10,104,224	48.64	207,735
2009	11,855,902.45	1,742,818	1,827,196	10,028,706	49.31	203,381
2010	12,229,607.33	1,587,403	1,664,256	10,565,351	50.30	210,047
2011	17,050,393.64	1,928,400	2,021,763	15,028,631	50.97	294,852
2012	22,785,960.54	2,192,009	2,298,134	20,487,827	51.65	396,667
2013	30,170,970.76	2,389,541	2,505,230	27,665,741	52.32	528,779

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2014	33,631,583.95	2,085,158	2,186,110	31,445,474	52.99	593,423
2015	25,049,459.79	1,114,701	1,168,669	23,880,791	53.68	444,873
2016	43,683,664.49	1,170,722	1,227,402	42,456,262	54.37	780,877
2017	41,410,359.85	376,834	395,078	41,015,282	54.45	753,265
	515,422,589.16	107,128,620	112,315,208	403,107,381		8,676,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.5 1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-R1						
NET SALVAGE PERCENT.. 0						
1858	340.82	341	341			
1859	2.19	2	2			
1860	148.27	148	148			
1867	31.45	31	31			
1868	17.63	18	18			
1869	5.30	5	5			
1870	14.18	14	14			
1873	45.78	46	46			
1874	24.59	25	25			
1875	1.83	2	2			
1879	2.43	2	2			
1880	910.61	896	911			
1881	229.23	224	229			
1882	506.05	493	506			
1883	81.10	79	81			
1886	2.33	2	2			
1888	54.70	52	55			
1889	230.23	217	228	2	4.13	
1890	30.19	28	29	1	4.44	
1891	191.30	178	187	4	4.74	1
1892	7.56	7	7	1	5.04	
1893	226.47	209	220	6	5.34	1
1894	1.17	1	1			
1895	64.19	59	62	2	5.93	
1896	200.16	182	191	9	6.23	1
1897	70.07	64	67	3	6.52	
1898	236.68	214	225	12	6.82	2
1899	934.80	840	883	52	7.12	7
1900	216.24	193	203	13	7.42	2
1901	1,823.44	1,622	1,705	118	7.73	15
1902	858.12	760	799	59	8.04	7
1903	2,783.58	2,452	2,578	206	8.35	25
1904	6,859.36	6,011	6,320	539	8.66	62
1905	2,828.98	2,466	2,593	236	8.98	26
1906	4,634.90	4,019	4,225	410	9.30	44
1907	3,011.94	2,598	2,731	281	9.62	29
1908	6,470.50	5,551	5,836	634	9.95	64
1909	6,566.28	5,602	5,890	676	10.28	66
1910	9,002.43	7,638	8,030	972	10.61	92
1911	19,368.44	16,339	17,178	2,190	10.95	200
1912	12,488.38	10,476	11,014	1,474	11.28	131
1913	19,952.20	16,637	17,491	2,461	11.63	212

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-R1						
NET SALVAGE PERCENT.. 0						
1914	52,379.23	43,422	45,651	6,728	11.97	562
1915	24,228.79	19,965	20,990	3,239	12.32	263
1916	19,636.02	16,079	16,905	2,731	12.68	215
1917	3,879.82	3,158	3,320	560	13.03	43
1918	4,097.87	3,314	3,484	614	13.39	46
1919	5,274.03	4,237	4,455	819	13.76	60
1920	2,322.08	1,854	1,949	373	14.12	26
1921	9,356.23	7,418	7,799	1,557	14.50	107
1922	14,230.62	11,208	11,783	2,448	14.87	165
1923	14,826.56	11,596	12,192	2,635	15.25	173
1924	43,232.64	33,579	35,303	7,930	15.63	507
	294,939.99	242,573	254,942	39,998		3,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 1.07

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-S0.5						
NET SALVAGE PERCENT.. 0						
1968	102.28	65	52	50	18.29	3
1969	6,696.61	4,189	3,336	3,361	18.72	180
1970	15,273.43	9,424	7,504	7,769	19.15	406
1971	88,616.83	53,897	42,919	45,698	19.59	2,333
1972	29,433.69	17,637	14,044	15,390	20.04	768
1973	7,137.65	4,213	3,355	3,783	20.49	185
1974	39,811.98	23,131	18,419	21,393	20.95	1,021
1975	37,882.40	21,661	17,249	20,633	21.41	964
1976	49,582.64	27,885	22,205	27,378	21.88	1,251
1977	30,176.58	16,682	13,284	16,893	22.36	756
1978	26,484.83	14,387	11,456	15,029	22.84	658
1979	25,352.27	13,523	10,768	14,584	23.33	625
1980	81,553.31	42,685	33,990	47,563	23.83	1,996
1981	144,184.11	74,024	58,946	85,238	24.33	3,503
1982	138,856.56	87,119	69,373	69,484	20.93	3,320
1983	30,308.34	18,685	14,879	15,429	21.31	724
1984	68,802.93	41,640	33,158	35,645	21.69	1,643
1985	153,700.71	91,206	72,628	81,073	22.10	3,668
1986	168,828.81	98,664	78,567	90,262	22.22	4,062
1987	127,308.05	72,782	57,957	69,351	22.66	3,061
1988	135,543.38	75,728	60,303	75,240	23.10	3,257
1989	295,715.02	162,052	129,043	166,672	23.30	7,153
1990	165,553.15	88,422	70,411	95,142	23.77	4,003
1991	177,216.12	92,117	73,353	103,863	24.25	4,283
1992	255,434.56	129,633	103,228	152,207	24.50	6,213
1993	78,676.06	38,929	30,999	47,677	24.89	1,916
1994	155,209.25	74,780	59,548	95,661	25.28	3,784
1995	368,758.14	172,579	137,426	231,332	25.58	9,043
1996	830,134.87	376,549	299,848	530,287	25.90	20,474
1997	274,060.85	119,655	95,282	178,779	26.45	6,759
1998	459,690.17	193,621	154,182	305,508	26.80	11,400
1999	140,135.38	56,783	45,217	94,918	27.16	3,495
2000	624,906.15	242,776	193,324	431,582	27.55	15,665
2001	403,353.60	149,725	119,227	284,127	27.95	10,166
2002	248,321.27	87,757	69,881	178,440	28.36	6,292
2003	2,107,236.12	705,924	562,132	1,545,104	28.79	53,668
2004	1,133,299.37	359,483	286,259	847,040	29.06	29,148
2005	853,737.16	253,987	202,252	651,485	29.52	22,069
2006	838,986.59	232,567	185,195	653,792	29.99	21,800
2007	717,595.52	184,566	146,971	570,625	30.32	18,820
2008	1,425,435.61	335,833	267,426	1,158,010	30.82	37,573
2009	532,133.49	113,983	90,765	441,368	31.18	14,155

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-S0.5						
NET SALVAGE PERCENT.. 0						
2010	544,137.40	104,474	83,193	460,944	31.56	14,605
2011	1,576,389.75	266,410	212,144	1,364,246	31.96	42,686
2012	2,242,143.60	325,559	259,245	1,982,899	32.38	61,238
2013	843,404.36	101,715	80,996	762,408	32.81	23,237
2014	1,371,740.76	131,138	104,426	1,267,315	33.13	38,253
2015	3,737,198.45	259,735	206,829	3,530,369	33.47	105,479
2016	5,292,009.87	224,381	178,676	5,113,334	33.84	151,103
2017	5,026,329.15	72,379	57,636	4,968,693	34.10	145,709
	34,124,579.18	6,466,739	5,149,506	28,975,073		924,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.1 MEASURING AND REGULATING STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 13-S2						
NET SALVAGE PERCENT.. 0						
1994	9,754.54	9,628	9,448	307	0.31	307
1996	11,951.92	11,563	11,347	605	0.72	605
1998	10,972.73	10,334	10,141	832	1.20	693
2004	25,286.90	20,927	20,537	4,750	2.81	1,690
2005	9,594.50	7,664	7,521	2,074	3.15	658
2008	44,009.17	30,225	29,661	14,348	4.33	3,314
2010	28,509.96	16,656	16,345	12,165	5.34	2,278
2011	891,346.35	466,352	457,657	433,689	5.92	73,258
2012	138,326.69	62,994	61,819	76,508	6.58	11,627
2013	73,899.05	28,170	27,645	46,254	7.31	6,327
2015	14,530.10	3,156	3,097	11,433	9.01	1,269
2016	29,999.83	3,930	3,857	26,143	9.95	2,627
2017	28,431.00	1,242	1,219	27,212	10.94	2,487
	1,316,612.74	672,841	660,294	656,319		107,140

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 8.14



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-R3						
NET SALVAGE PERCENT.. 0						
1954	805.72	785	806			
1956	14,047.04	13,513	14,047			
1957	3,646.53	3,485	3,647			
1958	5,935.98	5,635	5,936			
1959	3,134.04	2,955	3,134			
1960	19,759.95	18,505	19,760			
1961	1,427.20	1,328	1,427			
1962	1,017.88	940	1,018			
1963	23.78	22	24			
1965	33,391.75	30,194	33,392			
1966	15,980.72	14,343	15,981			
1967	11,921.76	10,619	11,922			
1968	688.93	609	689			
1969	13,605.20	11,922	13,605			
1970	478.61	416	479			
1972	32,527.15	27,713	32,527			
1973	34,226.16	28,853	34,226			
1974	17,213.74	14,343	17,214			
1975	23,135.32	19,046	23,135			
1976	11,805.41	9,592	11,675	130	7.50	17
1977	137.36	110	134	3	7.95	
1978	3,964.63	3,129	3,809	156	8.43	19
1979	1,450.38	1,127	1,372	78	8.93	9
1980	4,386.08	3,350	4,078	308	9.45	33
1981	76,213.21	57,160	69,574	6,639	10.00	664
1982	135,550.60	106,556	129,699	5,852	9.59	610
1983	6,521.53	5,025	6,116	406	10.20	40
1984	192,454.75	145,265	176,815	15,640	10.80	1,448
1985	418,689.16	310,584	378,039	40,650	11.23	3,620
1986	257,468.31	186,665	227,207	30,261	11.85	2,554
1987	769,136.71	544,395	662,631	106,506	12.49	8,527
1988	18,280.19	12,619	15,360	2,920	13.12	223
1989	36,915.90	24,926	30,340	6,576	13.59	484
1990	125,722.50	82,562	100,493	25,230	14.24	1,772
1991	252,698.20	161,196	196,206	56,492	14.90	3,791
1992	194,721.76	120,455	146,616	48,106	15.57	3,090
1993	32,452.48	19,540	23,784	8,668	16.11	538
1994	6,106.73	3,574	4,350	1,757	16.66	105
1995	261,768.39	147,847	179,958	81,810	17.34	4,718
1996	385,377.54	209,645	255,178	130,200	18.02	7,225
1998	8,320.09	4,170	5,076	3,244	19.41	167
2003	276,738.19	106,738	129,920	146,818	23.09	6,359

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-R3						
NET SALVAGE PERCENT.. 0						
2008	143,831.32	37,439	45,570	98,261	27.00	3,639
2009	23,221.74	5,448	6,631	16,591	27.73	598
2013	86,895.66	11,027	13,422	73,474	30.96	2,373
2014	80,934.94	8,045	9,792	71,143	31.71	2,244
2016	384,777.03	16,699	20,326	364,451	33.10	11,011
2017	364,801.40	5,399	6,572	358,229	33.40	10,725
	4,794,309.65	2,555,513	3,093,712	1,700,598		76,603
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.2	1.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1947	2,419.38	2,177	2,127	292	4.70	62
1948	5,655.22	5,055	4,940	715	4.99	143
1949	9,097.30	8,075	7,891	1,206	5.28	228
1950	12,859.50	11,333	11,075	1,784	5.58	320
1951	14,056.26	12,301	12,021	2,035	5.87	347
1952	15,829.88	13,752	13,439	2,391	6.17	388
1953	15,474.29	13,344	13,040	2,434	6.47	376
1954	26,161.07	22,387	21,877	4,284	6.78	632
1955	41,680.43	35,393	34,587	7,093	7.09	1,000
1956	70,769.45	59,612	58,255	12,514	7.41	1,689
1957	87,636.07	73,204	71,538	16,098	7.74	2,080
1958	127,286.80	105,432	103,032	24,255	8.07	3,006
1959	227,467.86	186,765	182,513	44,955	8.41	5,345
1960	305,000.31	248,154	242,505	62,495	8.76	7,134
1961	336,776.21	271,354	265,177	71,599	9.13	7,842
1962	333,310.34	265,938	259,884	73,426	9.50	7,729
1963	377,498.89	298,145	291,358	86,141	9.88	8,719
1964	397,314.39	310,497	303,429	93,885	10.27	9,142
1965	504,453.60	389,827	380,953	123,501	10.68	11,564
1966	590,304.07	451,016	440,749	149,555	11.09	13,486
1967	586,178.61	442,500	432,427	153,752	11.52	13,347
1968	667,799.79	497,865	486,531	181,269	11.96	15,156
1969	718,410.52	528,563	516,530	201,881	12.42	16,255
1970	754,695.13	547,878	535,406	219,289	12.88	17,026
1971	858,353.65	614,358	600,372	257,982	13.36	19,310
1972	1,060,737.36	748,159	731,127	329,610	13.85	23,799
1973	1,413,510.47	981,641	959,294	454,216	14.36	31,631
1974	1,497,763.59	1,023,901	1,000,592	497,172	14.87	33,435
1975	1,109,192.57	745,755	728,778	380,415	15.40	24,702
1976	1,271,027.42	839,692	820,577	450,450	15.95	28,241
1977	2,406,196.22	1,561,477	1,525,930	880,266	16.50	53,349
1978	2,208,269.72	1,406,248	1,374,235	834,035	17.07	48,860
1979	3,815,684.29	2,382,780	2,328,536	1,487,148	17.65	84,258
1980	6,184,950.49	3,784,633	3,698,476	2,486,474	18.24	136,320
1981	6,351,315.93	3,805,391	3,718,762	2,632,554	18.84	139,732
1982	5,646,351.05	3,801,688	3,715,143	1,931,208	17.10	112,936
1983	4,106,727.80	2,714,547	2,652,751	1,453,977	17.56	82,801
1984	4,253,352.52	2,743,412	2,680,959	1,572,394	18.30	85,923
1985	4,791,704.25	3,028,836	2,959,885	1,831,819	18.77	97,593
1986	4,943,832.48	3,059,244	2,989,601	1,954,231	19.25	101,518
1987	5,809,207.94	3,514,571	3,434,562	2,374,646	19.75	120,235
1988	7,054,238.60	4,167,644	4,072,768	2,981,471	20.26	147,160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1989	9,900,420.26	5,705,612	5,575,724	4,324,696	20.77	208,218
1990	10,932,582.50	6,137,552	5,997,831	4,934,752	21.29	231,787
1991	9,804,785.13	5,353,413	5,231,543	4,573,242	21.83	209,493
1992	9,994,853.65	5,299,271	5,178,634	4,816,220	22.37	215,298
1993	6,426,226.09	3,305,008	3,229,770	3,196,456	23.02	138,856
1994	12,430,815.50	6,222,866	6,081,203	6,349,612	23.45	270,772
1995	13,518,112.45	6,540,063	6,391,179	7,126,933	24.01	296,832
1996	11,575,780.61	5,401,259	5,278,300	6,297,481	24.58	256,203
1997	12,159,274.24	5,459,514	5,335,229	6,824,045	25.16	271,226
1998	9,811,715.61	4,228,849	4,132,580	5,679,136	25.75	220,549
1999	9,975,524.55	4,115,901	4,022,203	5,953,322	26.34	226,018
2000	10,239,309.68	4,049,647	3,957,457	6,281,853	26.75	234,836
2001	10,401,795.66	3,913,156	3,824,074	6,577,722	27.36	240,414
2002	10,769,828.76	3,839,444	3,752,040	7,017,789	27.98	250,814
2003	9,986,790.86	3,373,538	3,296,740	6,690,051	28.42	235,399
2004	11,524,823.11	3,655,674	3,572,453	7,952,370	29.06	273,653
2005	10,289,345.64	3,061,080	2,991,395	7,297,951	29.52	247,221
2006	10,777,082.88	2,987,407	2,919,399	7,857,684	29.99	262,010
2007	10,661,309.56	2,720,766	2,658,828	8,002,482	30.65	261,092
2008	13,927,047.46	3,254,751	3,180,657	10,746,390	31.15	344,988
2009	14,205,942.85	3,018,763	2,950,041	11,255,902	31.50	357,330
2010	14,430,754.56	2,738,957	2,676,605	11,754,150	32.02	367,088
2011	22,115,442.95	3,693,279	3,609,202	18,506,241	32.41	571,004
2012	32,272,465.96	4,634,326	4,528,826	27,743,640	32.81	845,585
2013	41,972,910.15	5,024,157	4,909,782	37,063,128	33.09	1,120,070
2014	40,904,982.95	3,894,154	3,805,504	37,099,479	33.26	1,115,438
2015	43,295,387.40	3,030,677	2,961,684	40,333,703	33.21	1,214,505
2016	49,966,574.37	2,188,536	2,138,714	47,827,860	32.75	1,460,393
2017	47,475,617.98	759,610	742,318	46,733,300	30.85	1,514,856
	592,758,055.09	163,331,774	159,613,547	433,144,508		14,976,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 2.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 36-R1.5						
NET SALVAGE PERCENT.. 0						
1935	337.64	338	338			
1936	602.92	603	603			
1937	1,103.40	1,103	1,103			
1938	1,146.14	1,146	1,146			
1939	1,536.47	1,536	1,536			
1940	1,813.12	1,813	1,813			
1941	2,694.85	2,695	2,695			
1942	1,061.42	1,061	1,061			
1943	318.01	318	318			
1944	910.79	911	911			
1945	1,030.42	1,029	1,009	21	0.05	21
1946	2,072.66	2,051	2,012	61	0.38	61
1947	2,670.91	2,619	2,569	102	0.70	102
1948	1,799.34	1,748	1,715	84	1.03	82
1949	3,853.99	3,708	3,637	217	1.36	160
1950	3,535.68	3,369	3,305	231	1.70	136
1951	4,246.51	4,007	3,931	316	2.03	156
1952	6,010.66	5,623	5,516	495	2.32	213
1953	4,743.71	4,405	4,321	423	2.57	165
1954	1,745.23	1,609	1,578	167	2.81	59
1955	3,183.22	2,914	2,858	325	3.04	107
1956	3,443.59	3,132	3,072	372	3.26	114
1957	3,399.89	3,070	3,011	389	3.49	111
1958	4,132.85	3,705	3,634	499	3.73	134
1959	8,813.87	7,842	7,692	1,122	3.97	283
1960	4,981.94	4,397	4,313	669	4.23	158
1961	6,404.08	5,605	5,498	906	4.49	202
1962	8,973.23	7,787	7,638	1,335	4.76	280
1963	8,033.93	6,909	6,777	1,257	5.04	249
1964	10,156.53	8,656	8,491	1,666	5.32	313
1965	37,030.95	31,260	30,664	6,367	5.61	1,135
1966	87,223.68	72,904	71,514	15,710	5.91	2,658
1967	156,311.31	129,348	126,881	29,430	6.21	4,739
1968	235,834.21	193,188	189,503	46,331	6.51	7,117
1969	225,015.61	182,326	178,849	46,167	6.83	6,759
1970	199,226.38	159,658	156,613	42,613	7.15	5,960
1971	106,013.91	83,986	82,384	23,630	7.48	3,159
1972	57,205.85	44,780	43,926	13,280	7.82	1,698
1973	94,735.92	73,210	71,814	22,922	8.18	2,802
1974	97,268.89	74,195	72,780	24,489	8.54	2,868
1975	72,324.05	54,404	53,366	18,958	8.92	2,125
1976	38,991.48	28,908	28,357	10,634	9.31	1,142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 36-R1.5						
NET SALVAGE PERCENT.. 0						
1977	57,919.64	42,298	41,491	16,429	9.71	1,692
1978	149,135.44	107,212	105,167	43,968	10.12	4,345
1979	162,423.88	114,824	112,634	49,790	10.55	4,719
1980	759,981.52	527,762	517,696	242,286	11.00	22,026
1981	437,479.39	298,217	292,529	144,950	11.46	12,648
1982	250,597.82	192,559	188,886	61,712	10.62	5,811
1983	35,035.50	26,518	26,012	9,024	11.00	820
1984	133,064.75	99,107	97,217	35,848	11.39	3,147
1985	405,674.27	295,655	290,016	115,658	12.00	9,638
1986	342,674.88	245,218	240,541	102,134	12.42	8,223
1987	493,940.27	346,647	340,035	153,905	12.85	11,977
1988	428,250.23	294,379	288,764	139,486	13.30	10,488
1989	639,780.09	431,980	423,741	216,039	13.59	15,897
1990	1,056,266.47	696,502	683,218	373,048	14.07	26,514
1991	1,021,875.63	657,168	644,634	377,242	14.57	25,892
1992	968,946.07	606,754	595,181	373,765	15.07	24,802
1993	754,072.73	461,342	452,543	301,530	15.47	19,491
1994	1,034,995.50	617,789	606,006	428,990	15.87	27,032
1995	1,076,429.03	622,391	610,520	465,909	16.41	28,392
1996	745,100.73	418,151	410,176	334,925	16.81	19,924
1997	1,040,199.68	562,956	552,219	487,981	17.38	28,077
1998	898,796.74	469,711	460,752	438,045	17.81	24,595
1999	1,096,593.01	551,806	541,281	555,312	18.26	30,411
2000	1,007,973.57	485,037	475,786	532,188	18.87	28,203
2001	1,277,228.37	588,036	576,820	700,408	19.34	36,216
2002	913,053.17	400,465	392,827	520,226	19.84	26,221
2003	998,595.70	417,014	409,060	589,536	20.22	29,156
2004	911,267.62	359,222	352,371	558,897	20.75	26,935
2005	1,076,334.76	399,535	391,915	684,420	21.17	32,330
2006	1,497,470.10	520,071	510,152	987,318	21.61	45,688
2007	766,719.48	247,957	243,228	523,491	21.97	23,828
2008	3,005,608.23	896,573	879,473	2,126,135	22.35	95,129
2009	1,470,646.93	400,016	392,386	1,078,261	22.75	47,396
2010	1,676,275.46	411,023	403,184	1,273,091	23.08	55,160
2011	2,969,484.82	646,754	634,418	2,335,067	23.35	100,003
2012	2,542,606.97	481,061	471,886	2,070,721	23.57	87,854
2013	3,130,140.95	500,197	490,657	2,639,484	23.67	111,512
2014	3,209,856.24	413,429	405,543	2,804,313	23.67	118,475

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 36-R1.5						
NET SALVAGE PERCENT.. 0						
2015	2,470,863.41	238,438	233,890	2,236,973	23.41	95,556
2016	2,087,187.56	129,406	126,938	1,960,250	22.71	86,317
2017	1,986,268.45	47,472	46,567	1,939,701	20.42	94,990
	48,498,754.30	17,492,528	17,159,112	31,339,642		1,552,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.2 3.20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.2 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-S2						
NET SALVAGE PERCENT.. 0						
1995	178,779.41	152,856	174,158	4,621	3.82	1,210
1996	141,247.30	118,732	135,278	5,969	4.08	1,463
1997	144,490.38	118,771	135,323	9,167	4.44	2,065
1998	156,944.58	126,089	143,660	13,285	4.77	2,785
1999	297,834.85	233,622	266,179	31,656	5.08	6,231
2000	423,253.13	322,180	367,078	56,175	5.49	10,232
2001	494,946.22	365,072	415,947	78,999	5.87	13,458
2002	612,886.37	436,007	496,767	116,119	6.29	18,461
2003	233,963.47	160,125	182,439	51,524	6.69	7,702
2004	229,134.33	149,716	170,580	58,554	7.16	8,178
2005	206,380.64	127,956	145,788	60,593	7.66	7,910
2006	5,184,316.77	3,022,457	3,443,656	1,740,661	8.22	211,759
2008	15,192.44	7,636	8,700	6,492	9.40	691
2016	1,399,985.75	119,279	135,902	1,264,084	16.11	78,466
2017	1,326,779.92	37,681	42,932	1,283,848	17.11	75,035
	11,046,135.56	5,498,179	6,264,387	4,781,749		445,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7						4.03



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1917	30.00	30	30			
1918	206.22	206	206			
1919	1,885.29	1,885	1,885			
1920	3,700.58	3,701	3,701			
1921	3,903.26	3,903	3,903			
1922	5,028.27	5,028	5,028			
1923	6,498.87	6,499	6,499			
1924	8,815.96	8,816	8,816			
1925	10,006.66	10,007	10,007			
1926	7,137.64	7,138	7,138			
1927	8,732.55	8,733	8,733			
1928	8,056.44	8,056	8,056			
1929	8,743.93	8,744	8,744			
1930	5,496.92	5,486	5,497			
1931	4,316.21	4,291	4,316			
1932	3,116.00	3,082	3,116			
1933	1,716.67	1,688	1,717			
1934	2,144.08	2,097	2,144			
1935	2,852.13	2,773	2,852			
1936	2,976.98	2,878	2,977			
1937	5,195.96	4,993	5,196			
1938	4,268.28	4,076	4,268			
1939	5,216.21	4,950	5,216			
1940	7,245.82	6,833	7,246			
1941	8,811.61	8,257	8,812			
1942	7,044.65	6,558	7,045			
1943	5,179.03	4,789	5,179			
1944	6,876.50	6,316	6,851	26	3.83	7
1945	7,224.68	6,591	7,149	76	4.12	18
1946	11,523.89	10,443	11,328	196	4.41	44
1947	24,460.88	22,015	23,880	581	4.70	124
1948	23,057.63	20,610	22,356	702	4.99	141
1949	27,777.88	24,657	26,745	1,033	5.28	196
1950	33,356.89	29,397	31,887	1,470	5.58	263
1951	38,941.55	34,078	36,964	1,978	5.87	337
1952	43,371.38	37,678	40,869	2,502	6.17	406
1953	37,677.12	32,490	35,242	2,435	6.47	376
1954	51,913.71	44,425	48,188	3,726	6.78	550
1955	64,493.40	54,765	59,403	5,090	7.09	718
1956	70,465.40	59,356	64,383	6,082	7.41	821
1957	73,331.51	61,255	66,443	6,889	7.74	890
1958	68,916.40	57,083	61,918	6,998	8.07	867

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1959	75,220.79	61,761	66,992	8,229	8.41	978
1960	72,725.64	59,171	64,183	8,543	8.76	975
1961	63,095.84	50,839	55,145	7,951	9.13	871
1962	56,059.85	44,728	48,516	7,544	9.50	794
1963	65,029.96	51,360	55,710	9,320	9.88	943
1964	73,978.20	57,813	62,710	11,268	10.27	1,097
1965	91,147.37	70,436	76,402	14,745	10.68	1,381
1966	94,994.01	72,579	78,726	16,268	11.09	1,467
1967	104,825.79	79,132	85,834	18,992	11.52	1,649
1968	121,059.74	90,254	97,898	23,162	11.96	1,937
1969	124,406.61	91,531	99,284	25,123	12.42	2,023
1970	110,501.86	80,220	87,014	23,488	12.88	1,824
1971	97,416.60	69,725	75,631	21,786	13.36	1,631
1972	89,694.13	63,263	68,621	21,073	13.85	1,522
1973	122,279.47	84,919	92,111	30,168	14.36	2,101
1974	130,179.19	88,993	96,531	33,648	14.87	2,263
1975	89,739.24	60,335	65,445	24,294	15.40	1,578
1976	46,786.40	30,909	33,527	13,259	15.95	831
1977	80,955.81	52,535	56,985	23,971	16.50	1,453
1978	94,765.35	60,348	65,459	29,306	17.07	1,717
1979	297,976.99	186,078	201,838	96,139	17.65	5,447
1980	563,482.19	344,800	374,004	189,478	18.24	10,388
1981	636,818.74	381,550	413,867	222,952	18.84	11,834
1982	511,912.00	344,670	373,863	138,049	17.10	8,073
1983	532,188.52	351,777	381,572	150,617	17.56	8,577
1984	466,244.62	300,728	326,199	140,046	18.30	7,653
1985	655,126.90	414,106	449,180	205,947	18.77	10,972
1986	670,849.28	415,122	450,282	220,567	19.25	11,458
1987	751,416.30	454,607	493,111	258,305	19.75	13,079
1988	968,793.51	572,363	620,841	347,953	20.26	17,174
1989	1,052,524.04	606,570	657,945	394,579	20.77	18,998
1990	1,313,807.52	737,572	800,043	513,765	21.29	24,132
1991	1,308,501.70	714,442	774,954	533,548	21.83	24,441
1992	1,227,494.01	650,817	705,940	521,554	22.37	23,315
1993	954,155.77	490,722	532,285	421,871	23.02	18,326
1994	1,354,597.23	678,111	735,546	619,051	23.45	26,399
1995	1,498,178.08	724,819	786,210	711,968	24.01	29,653
1996	1,395,091.76	650,950	706,084	689,008	24.58	28,031
1997	1,643,453.41	737,911	800,411	843,042	25.16	33,507
1998	1,817,407.11	783,302	849,646	967,761	25.75	37,583
1999	1,784,603.83	736,328	798,694	985,910	26.34	37,430
2000	1,818,603.47	719,258	780,178	1,038,425	26.75	38,820

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
2001	1,765,230.32	664,080	720,326	1,044,904	27.36	38,191
2002	1,021,041.84	364,001	394,831	626,211	27.98	22,381
2003	1,420,081.53	479,704	520,334	899,748	28.42	31,659
2004	1,115,392.96	353,803	383,770	731,623	29.06	25,176
2005	1,289,069.15	383,498	415,980	873,089	29.52	29,576
2006	1,353,095.99	375,078	406,846	946,250	29.99	31,552
2007	7,147,679.03	1,824,088	1,978,585	5,169,094	30.65	168,649
2008	3,007,535.26	702,861	762,392	2,245,143	31.15	72,075
2009	2,205,672.00	468,705	508,404	1,697,268	31.50	53,882
2010	1,431,034.04	271,610	294,615	1,136,419	32.02	35,491
2011	1,792,011.21	299,266	324,613	1,467,398	32.41	45,276
2012	2,211,226.66	317,532	344,427	1,866,800	32.81	56,897
2013	2,725,670.34	326,263	353,897	2,371,773	33.09	71,676
2014	2,022,973.60	192,587	208,899	1,814,075	33.26	54,542
2015	2,697,750.00	188,842	204,837	2,492,913	33.21	75,065
2016	3,201,350.32	140,219	152,095	3,049,255	32.75	93,107
2017	3,039,470.20	48,632	52,751	2,986,719	30.85	96,814
	65,196,088.32	21,354,879	23,154,952	42,041,136		1,482,092

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 2.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1962	1,399.54	1,117	815	585	9.50	62
1964	12,565.04	9,819	7,160	5,405	10.27	526
1965	15,041.63	11,624	8,476	6,566	10.68	615
1966	21,890.58	16,725	12,196	9,695	11.09	874
1967	25,450.23	19,212	14,009	11,441	11.52	993
1968	21,367.80	15,930	11,616	9,752	11.96	815
1969	22,860.21	16,819	12,264	10,596	12.42	853
1970	36,838.12	26,743	19,501	17,337	12.88	1,346
1971	34,191.19	24,472	17,845	16,346	13.36	1,224
1972	25,029.30	17,654	12,873	12,156	13.85	878
1973	17,858.88	12,402	9,043	8,816	14.36	614
1974	20,423.64	13,962	10,181	10,243	14.87	689
1975	28,470.84	19,142	13,958	14,513	15.40	942
1976	6,104.48	4,033	2,941	3,163	15.95	198
1977	15,485.81	10,049	7,328	8,158	16.50	494
1978	20,458.11	13,028	9,500	10,958	17.07	642
1979	75,615.61	47,220	34,432	41,184	17.65	2,333
1980	156,956.28	96,043	70,034	86,922	18.24	4,765
1981	77,028.55	46,152	33,654	43,375	18.84	2,302
1982	117,892.66	79,377	57,881	60,012	17.10	3,509
1983	57,925.30	38,289	27,920	30,005	17.56	1,709
1984	54,375.22	35,072	25,574	28,801	18.30	1,574
1985	114,659.40	72,476	52,849	61,810	18.77	3,293
1986	131,193.17	81,182	59,197	71,996	19.25	3,740
1987	128,556.13	77,776	56,713	71,843	19.75	3,638
1988	165,678.68	97,883	71,375	94,304	20.26	4,655
1989	202,471.02	116,684	85,085	117,386	20.77	5,652
1990	203,900.53	114,470	83,470	120,431	21.29	5,657
1991	74,814.38	40,849	29,787	45,027	21.83	2,063
1992	92,746.06	49,174	35,857	56,889	22.37	2,543
1993	140,213.06	72,112	52,583	87,630	23.02	3,807
1994	153,409.21	76,797	56,000	97,409	23.45	4,154
1995	43,291.23	20,944	15,272	28,019	24.01	1,167
1996	87,704.70	40,923	29,841	57,864	24.58	2,354
1997	54,369.78	24,412	17,801	36,569	25.16	1,453
1998	101,824.94	43,887	32,002	69,823	25.75	2,712
1999	90,698.87	37,422	27,288	63,411	26.34	2,407
2000	166,655.59	65,912	48,062	118,594	26.75	4,433
2001	53,720.23	20,210	14,737	38,983	27.36	1,425
2002	130,737.09	46,608	33,986	96,751	27.98	3,458
2003	225,880.84	76,303	55,639	170,242	28.42	5,990
2004	201,555.82	63,934	46,620	154,936	29.06	5,332

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
2005	193,256.91	57,494	41,924	151,333	29.52	5,126
2008	536,821.08	125,455	91,481	445,340	31.15	14,297
2009	430,986.45	91,585	66,783	364,203	31.50	11,562
2010	535,060.57	101,554	74,052	461,009	32.02	14,398
2012	184,223.26	26,454	19,290	164,933	32.81	5,027
2013	64,424.73	7,712	5,624	58,801	33.09	1,777
2016	1,040,954.77	45,594	33,247	1,007,708	32.75	30,770
2017	989,323.80	15,829	11,542	977,782	30.85	31,695
	7,404,361.32	2,286,519	1,667,308	5,737,053		212,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1923	67.84	68	68			
1924	595.75	596	596			
1925	1,140.49	1,140	1,140			
1926	1,419.14	1,419	1,419			
1927	1,698.08	1,698	1,698			
1928	1,553.76	1,554	1,554			
1929	1,958.11	1,958	1,958			
1930	1,481.93	1,479	1,482			
1931	1,266.62	1,259	1,267			
1932	671.28	664	671			
1933	605.66	596	606			
1934	742.12	726	742			
1935	813.30	791	813			
1936	1,074.69	1,039	1,075			
1937	1,442.90	1,386	1,443			
1938	1,160.28	1,108	1,160			
1939	1,158.80	1,100	1,159			
1940	1,326.78	1,251	1,327			
1941	1,650.31	1,546	1,650			
1942	1,456.57	1,356	1,457			
1943	966.54	894	967			
1944	1,899.65	1,745	1,900			
1945	2,132.08	1,945	2,132			
1946	3,307.61	2,997	3,308			
1947	7,173.35	6,456	7,173			
1948	6,962.33	6,223	6,962			
1949	8,088.00	7,179	8,088			
1950	8,519.68	7,508	8,520			
1951	11,213.64	9,813	11,214			
1952	11,754.19	10,211	11,754			
1953	9,572.60	8,255	9,573			
1954	8,124.16	6,952	8,062	62	6.78	9
1955	13,291.33	11,286	13,087	204	7.09	29
1956	17,151.56	14,447	16,753	399	7.41	54
1957	18,927.19	15,810	18,333	594	7.74	77
1958	18,104.16	14,996	17,390	714	8.07	88
1959	25,845.22	21,220	24,607	1,238	8.41	147
1960	19,524.50	15,886	18,422	1,102	8.76	126
1961	13,003.74	10,478	12,150	854	9.13	94
1962	13,469.00	10,747	12,462	1,007	9.50	106
1963	16,535.99	13,060	15,145	1,391	9.88	141
1964	18,856.81	14,736	17,088	1,769	10.27	172

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1965	19,892.47	15,372	17,826	2,066	10.68	193
1966	21,260.50	16,244	18,837	2,424	11.09	219
1967	22,964.09	17,335	20,102	2,862	11.52	248
1968	27,475.88	20,484	23,753	3,723	11.96	311
1969	28,469.62	20,946	24,289	4,181	12.42	337
1970	23,395.69	16,984	19,695	3,701	12.88	287
1971	30,482.68	21,818	25,300	5,183	13.36	388
1972	36,318.81	25,616	29,705	6,614	13.85	478
1973	44,592.12	30,968	35,911	8,681	14.36	605
1974	39,524.63	27,020	31,333	8,192	14.87	551
1975	27,373.26	18,404	21,341	6,032	15.40	392
1976	19,918.30	13,159	15,259	4,659	15.95	292
1977	29,296.97	19,012	22,047	7,250	16.50	439
1978	39,373.23	25,073	29,075	10,298	17.07	603
1979	66,602.66	41,591	48,229	18,374	17.65	1,041
1980	127,379.86	77,945	90,386	36,994	18.24	2,028
1981	107,421.27	64,361	74,634	32,787	18.84	1,740
1982	185,109.50	124,634	144,527	40,582	17.10	2,373
1983	137,856.94	91,123	105,667	32,190	17.56	1,833
1984	94,215.07	60,769	70,468	23,747	18.30	1,298
1985	153,681.78	97,142	112,647	41,035	18.77	2,186
1986	139,806.49	86,512	100,320	39,486	19.25	2,051
1987	164,809.77	99,710	115,625	49,185	19.75	2,490
1988	173,371.52	102,428	118,777	54,595	20.26	2,695
1989	241,228.95	139,020	161,209	80,020	20.77	3,853
1990	196,709.53	110,433	128,059	68,651	21.29	3,225
1991	125,781.39	68,677	79,639	46,142	21.83	2,114
1992	191,160.72	101,353	117,530	73,631	22.37	3,292
1993	108,727.54	55,919	64,844	43,884	23.02	1,906
1994	156,997.08	78,593	91,137	65,860	23.45	2,809
1995	222,550.77	107,670	124,856	97,695	24.01	4,069
1996	144,323.24	67,341	78,089	66,234	24.58	2,695
1997	181,485.03	81,487	94,493	86,992	25.16	3,458
1998	240,265.81	103,555	120,084	120,182	25.75	4,667
1999	161,278.89	66,544	77,165	84,114	26.34	3,193
2000	128,407.98	50,785	58,891	69,517	26.75	2,599
2001	173,696.25	65,345	75,775	97,921	27.36	3,579
2002	176,547.92	62,939	72,985	103,563	27.98	3,701
2003	459,751.22	155,304	180,093	279,658	28.42	9,840
2004	578,304.52	183,438	212,717	365,588	29.06	12,580
2005	458,164.80	136,304	158,060	300,105	29.52	10,166
2006	269,311.61	74,653	86,569	182,743	29.99	6,093

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
2008	796,376.44	186,113	215,819	580,557	31.15	18,637
2009	188,235.35	40,000	46,384	141,851	31.50	4,503
2010	212,523.92	40,337	46,775	165,749	32.02	5,176
2011	309,216.81	51,639	59,881	249,336	32.41	7,693
2012	511,747.05	73,487	85,217	426,530	32.81	13,000
2013	416,162.87	49,815	57,766	358,397	33.09	10,831
2014	464,932.43	44,262	51,327	413,605	33.26	12,436
2015	455,138.64	31,860	36,945	418,194	33.21	12,592
2016	791,045.11	34,648	40,179	750,866	32.75	22,927
2017	751,120.81	12,018	13,936	737,185	30.85	23,896
	11,149,493.53	3,643,767	4,220,552	6,928,942		241,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.7 2.17



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. 0						
1953	459.73	418	460			
1956	1,699.39	1,512	1,699			
1957	3,691.24	3,257	3,691			
1960	13,478.32	11,607	13,478			
1961	10,430.28	8,905	10,430			
1962	18,167.71	15,373	18,168			
1963	20,168.80	16,913	20,169			
1964	18,492.41	15,362	18,492			
1965	12,215.87	10,049	12,216			
1966	19,621.40	15,978	19,621			
1967	29,181.47	23,512	29,181			
1968	68,484.03	54,575	68,384	100	8.53	12
1969	70,353.14	55,412	69,433	920	8.92	103
1970	50,382.10	39,214	49,136	1,246	9.31	134
1971	45,250.90	34,778	43,578	1,673	9.72	172
1972	67,233.75	50,985	63,886	3,348	10.15	330
1973	5,321.24	3,981	4,988	333	10.58	31
1974	2,226.85	1,642	2,057	170	11.03	15
1975	3,170.73	2,303	2,886	285	11.50	25
1976	1,780.78	1,273	1,595	186	11.98	16
1979	121,584.04	82,503	103,379	18,205	13.50	1,349
1980	258,103.91	171,822	215,298	42,806	14.04	3,049
1981	265,597.17	173,334	217,193	48,404	14.59	3,318
1982	220,338.62	159,217	199,504	20,835	13.53	1,540
1983	84,991.17	60,259	75,506	9,485	14.06	675
1984	45,158.13	31,529	39,507	5,651	14.37	393
1985	96,871.99	66,231	82,990	13,882	14.92	930
1986	75,546.00	50,525	63,309	12,237	15.48	791
1987	151,869.54	99,232	124,341	27,529	16.05	1,715
1988	274,025.62	175,541	219,958	54,068	16.41	3,295
1989	177,618.66	110,887	138,945	38,674	17.00	2,275
1990	197,942.97	120,290	150,727	47,216	17.59	2,684
1991	215,453.44	127,807	160,146	55,307	18.00	3,073
1992	118,567.21	68,259	85,531	33,036	18.61	1,775
1993	66,190.67	37,106	46,495	19,696	19.10	1,031
1994	210,866.52	114,964	144,054	66,813	19.60	3,409
1995	277,684.52	146,840	183,995	93,690	20.05	4,673
1996	625,742.11	318,878	399,564	226,178	20.69	10,932
1997	112,870.92	55,532	69,583	43,288	21.17	2,045
1998	87,600.50	41,339	51,799	35,802	21.82	1,641
1999	208,497.66	94,491	118,401	90,097	22.32	4,037
2000	60,193.78	26,016	32,599	27,595	22.99	1,200

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. 0						
2001	5,609.09	2,314	2,900	2,709	23.50	115
2002	122,626.18	48,094	60,263	62,363	24.02	2,596
2005	16,797.27	5,501	6,893	9,904	25.67	386
2007	35,908.89	10,105	12,662	23,247	26.81	867
2008	122,226.22	31,583	39,574	82,652	27.26	3,032
2012	13,017.88	2,070	2,594	10,424	29.10	358
2014	216,494.04	22,883	28,673	187,821	29.61	6,343
2015	96,266.39	7,490	9,385	86,881	29.65	2,930
2016	573,993.39	27,896	34,955	539,038	29.36	18,360
2017	545,271.19	9,651	12,093	533,178	27.75	19,214
	6,163,335.83	2,867,238	3,586,364	2,576,972		110,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 1.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,504	1,738	231	11.09	21
1967	207.34	157	181	26	11.52	2
1968	820.82	612	707	114	11.96	10
1969	4,348.68	3,199	3,697	652	12.42	52
1970	585.40	425	491	94	12.88	7
1971	1,925.29	1,378	1,593	332	13.36	25
1972	16,780.77	11,836	13,679	3,102	13.85	224
1999	15,161.48	6,256	7,230	7,931	26.34	301
2004	19,260.94	6,110	7,061	12,200	29.06	420
2005	276,907.83	82,380	95,208	181,700	29.52	6,155
	337,967.24	113,857	131,585	206,382		7,217

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.6 2.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	1,932	2,275			
1956	989.22	833	989			
1957	545.83	456	543	3	7.74	
1958	236.59	196	233	4	8.07	
1959	739.15	607	723	16	8.41	2
1960	6,231.82	5,070	6,035	197	8.76	22
1961	5,465.73	4,404	5,243	223	9.13	24
1962	1,776.66	1,418	1,688	89	9.50	9
1963	1,519.13	1,200	1,429	90	9.88	9
1964	1,895.48	1,481	1,763	132	10.27	13
1965	611.14	472	562	49	10.68	5
1966	1,500.19	1,146	1,364	136	11.09	12
1967	7,810.50	5,896	7,019	792	11.52	69
1968	5,156.86	3,845	4,577	580	11.96	48
1969	2,743.23	2,018	2,402	341	12.42	27
1970	1,104.82	802	955	150	12.88	12
1971	31,924.90	22,850	27,201	4,724	13.36	354
1972	2,029.09	1,431	1,703	326	13.85	24
1973	5,741.28	3,987	4,746	995	14.36	69
1974	677.56	463	551	127	14.87	9
1975	501.75	337	401	101	15.40	7
1976	3,733.18	2,466	2,936	797	15.95	50
1977	1,421.54	922	1,098	324	16.50	20
1978	182.88	116	138	45	17.07	3
1979	5,235.99	3,270	3,893	1,343	17.65	76
1980	17,091.10	10,458	12,449	4,642	18.24	254
1981	121,509.06	72,802	86,665	34,844	18.84	1,849
1982	95,200.74	64,099	76,305	18,896	17.10	1,105
1983	6,768.10	4,474	5,326	1,442	17.56	82
1984	6,649.28	4,289	5,106	1,543	18.30	84
1985	25,257.56	15,965	19,005	6,253	18.77	333
1986	23,743.92	14,693	17,491	6,253	19.25	325
1987	25,830.88	15,628	18,604	7,227	19.75	366
1988	26,270.40	15,521	18,476	7,794	20.26	385
1989	52,802.47	30,430	36,224	16,578	20.77	798
1990	55,497.04	31,156	37,089	18,408	21.29	865
1991	30,826.21	16,831	20,036	10,790	21.83	494
1992	56,752.96	30,090	35,820	20,933	22.37	936
1993	45,455.69	23,378	27,829	17,627	23.02	766
1994	30,338.27	15,187	18,079	12,259	23.45	523
1995	22,678.63	10,972	13,061	9,618	24.01	401

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 47-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	10,422	12,406	9,929	24.58	404
1997	8,544.26	3,836	4,566	3,978	25.16	158
1998	8,784.27	3,786	4,507	4,277	25.75	166
1999	13,041.26	5,381	6,406	6,635	26.34	252
2000	2,551.99	1,009	1,201	1,351	26.75	51
2004	347.18	110	131	216	29.06	7
2005	3,317.00	987	1,175	2,142	29.52	73
2006	3,670.43	1,017	1,211	2,459	29.99	82
2010	54.74	10	12	43	32.02	1
2012	115,202.00	16,543	19,693	95,509	32.81	2,911
2013	22,348.33	2,675	3,184	19,164	33.09	579
2014	10,178.04	969	1,154	9,024	33.26	271
2015	1,657.77	116	138	1,520	33.21	46
	946,895.61	490,593	583,957	362,939		15,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 1.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	259	288	3	3.50	1
1990	10,556.06	9,262	10,299	257	3.81	67
1991	4,510.10	3,895	4,331	179	4.15	43
1992	3,050.56	2,580	2,869	182	4.60	40
1993	5,858.48	4,870	5,415	443	4.95	89
1994	335.37	273	303	32	5.32	6
1997	104.02	78	87	17	6.90	2
	24,705.16	21,217	23,592	1,113		248

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 .1.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 32-L2						
NET SALVAGE PERCENT.. 0						
1956	1,286.23	1,064	1,007	279	5.52	51
1957	422.93	347	329	94	5.73	16
1958	181.91	148	140	42	5.94	7
1959	5,211.80	4,210	3,986	1,226	6.15	199
1960	694.25	556	526	168	6.37	26
1961	820.11	651	616	204	6.58	31
1962	130.57	103	98	33	6.81	5
1963	505.46	394	373	132	7.03	19
1964	2,972.41	2,298	2,176	796	7.26	110
1965	875.65	671	635	241	7.49	32
1966	2,229.09	1,691	1,601	628	7.72	81
1967	2,875.53	2,160	2,045	831	7.96	104
1968	4,932.62	3,669	3,474	1,459	8.20	178
1969	996.74	734	695	302	8.44	36
1970	1,480.37	1,078	1,021	459	8.69	53
1971	7,287.52	5,254	4,974	2,314	8.93	259
1972	2,747.86	1,960	1,856	892	9.18	97
1974	1,167.26	814	771	396	9.69	41
1975	6,099.47	4,205	3,981	2,118	9.94	213
1976	5,811.87	3,961	3,750	2,062	10.19	202
1977	1,825.30	1,230	1,165	660	10.44	63
1978	953.04	635	601	352	10.69	33
1979	574.33	378	358	216	10.94	20
1980	1,327.38	863	817	510	11.19	46
1981	7,939.64	5,104	4,832	3,108	11.43	272
1982	9,496.01	7,397	7,003	2,493	10.00	249
1983	1,399.58	1,079	1,022	378	10.20	37
1984	24,793.08	18,877	17,873	6,920	10.42	664
1985	10,594.15	7,994	7,569	3,025	10.49	288
1986	15,978.23	11,885	11,253	4,725	10.76	439
1987	19,383.92	14,249	13,491	5,893	10.90	541
1988	10,974.47	7,993	7,568	3,406	10.91	312
1989	13,270.34	9,523	9,016	4,254	11.12	383
1990	27,830.64	19,718	18,669	9,162	11.21	817
1991	21,826.73	15,239	14,428	7,399	11.35	652
1992	12,682.90	8,711	8,248	4,435	11.51	385
1993	20,301.03	13,707	12,978	7,323	11.73	624
1994	43,502.80	28,929	27,390	16,113	11.84	1,361
1995	59,920.70	38,960	36,887	23,034	12.10	1,904
1996	39,126.28	24,900	23,575	15,551	12.28	1,266
1997	73,320.33	45,393	42,978	30,342	12.61	2,406
1998	65,957.66	39,746	37,632	28,326	12.86	2,203

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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 32-L2						
NET SALVAGE PERCENT.. 0						
1999	105,628.87	61,751	58,466	47,163	13.15	3,587
2000	178,312.42	100,479	95,134	83,178	13.56	6,134
2001	104,615.05	56,785	53,764	50,851	13.90	3,658
2002	38,729.90	20,109	19,039	19,691	14.35	1,372
2003	205,009.28	101,357	95,965	109,044	14.83	7,353
2004	102,571.35	47,911	45,362	57,209	15.40	3,715
2005	66,621.71	29,234	27,679	38,943	15.99	2,435
2006	81,380.62	33,317	31,545	49,836	16.59	3,004
2007	36,042.99	13,660	12,933	23,110	17.20	1,344
2008	95,329.70	33,146	31,383	63,947	17.82	3,588
2009	41,619.47	13,089	12,393	29,226	18.53	1,577
2011	14,793.95	3,645	3,451	11,343	19.88	571
2016	295,900.36	17,488	16,558	279,342	23.88	11,698
2017	280,514.54	5,554	5,258	275,257	24.82	11,090
	2,178,778.40	896,003	848,337	1,330,441		77,851

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.57



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	502	515			
1995	4,074.64	3,667	3,915	160	2.50	64
1998	10,727.14	8,367	8,933	1,794	5.50	326
2001	13,978.74	9,226	9,851	4,128	8.50	486
2002	7,564.41	4,690	5,008	2,556	9.50	269
2003	93,599.07	54,287	57,962	35,637	10.50	3,394
	1,490,664.11	1,440,944	1,446,389	44,275		4,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 0.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER BUILDING NO. 8						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1877	10,334.49	10,334	10,334			
1905	1,382.43	1,382	1,382			
1918	6,964.78	6,965	6,965			
1920	2,849.28	2,849	2,849			
1922	6,205.34	6,205	6,205			
1923	1,971.44	1,971	1,971			
1931	27,998.18	27,998	27,998			
1944	230.75	231	231			
1945	27.52	28	28			
1949	486.95	487	487			
1950	40,677.28	40,677	40,677			
1951	8,990.41	8,990	8,990			
1952	13,587.20	13,587	13,587			
1953	10,839.39	10,839	10,839			
1954	3,441.34	3,441	3,441			
1955	836.25	836	836			
1957	3,161.96	3,162	3,162			
1958	258.36	258	258			
1959	1,265.61	1,266	1,266			
1960	1,818.24	1,818	1,818			
1961	1,773.80	1,774	1,774			
1963	2,738.31	2,738	2,738			
1964	4,461.66	4,462	4,462			
1965	5,035.99	5,036	5,036			
1967	125.74	126	126			
1968	799.24	799	799			
1969	92.87	93	93			
1980	321.52	322	322			
1996	2,259.68	2,260	2,260			
2000	8,328.00	8,328	8,328			
2001	5,102.05	5,102	5,102			
2004	21,968.00	21,968	21,968			
2005	27,391.56	27,392	27,392			
	223,725.62	223,724	223,726			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAZLETON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1953	892.08	774	806	86	8.47	10
1957	875.91	754	785	91	8.49	11
1958	1,670.26	1,434	1,493	177	8.50	21
1960	168.07	144	150	18	8.51	2
1961	485.31	414	431	54	8.51	6
1962	7,207.40	6,133	6,385	822	8.52	96
1963	5,673.77	4,817	5,015	659	8.52	77
1964	2,325.09	1,969	2,050	275	8.52	32
1967	1,062.33	892	929	134	8.54	16
1971	1,342.81	1,114	1,160	183	8.55	21
1972	955.69	790	823	133	8.55	16
1976	3,112.62	2,534	2,638	474	8.56	55
1977	3,117.74	2,527	2,631	487	8.57	57
1978	5,673.00	4,577	4,765	908	8.57	106
1979	2,848.41	2,288	2,382	466	8.57	54
1980	2,859.99	2,285	2,379	481	8.58	56
1983	344.97	276	287	58	8.49	7
1988	321.37	248	258	63	8.63	7
1991	3,000.72	2,261	2,354	647	8.59	75
1994	16,740.37	12,274	12,779	3,961	8.55	463
1995	4,896.86	3,548	3,694	1,203	8.56	141
1997	19,426.96	13,700	14,264	5,163	8.57	602
1998	19,672.78	13,657	14,219	5,454	8.59	635
1999	8,981.67	6,131	6,383	2,598	8.60	302
2001	13,909.28	9,158	9,535	4,375	8.56	511
2002	35,321.34	22,719	23,654	11,668	8.60	1,357
2003	17,776.19	11,160	11,619	6,157	8.60	716
2005	44,787.34	26,536	27,628	17,160	8.60	1,995
2007	2,124.57	1,169	1,217	907	8.58	106
2012	1,902.40	745	776	1,127	8.54	132
2013	5,179.24	1,788	1,862	3,318	8.54	389
2014	20,555.12	5,986	6,232	14,323	8.52	1,681
2015	3,298.50	749	780	2,519	8.50	296
2016	215,333.45	32,472	33,808	181,526	8.45	21,482
2017	238,510.95	13,595	14,154	224,357	8.27	27,129
	712,354.56	211,618	220,324	492,031		58,662

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN PLANT						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1922	250.95	251	251			
1923	297.04	297	297			
1928	44,791.52	44,792	44,792			
1929	1,227.11	1,227	1,227			
1932	237.64	238	238			
1934	309.40	309	309			
1940	95.93	96	96			
1943	273.84	274	274			
1947	54.16	54	54			
1951	233.36	233	233			
1953	21.18	21	21			
1958	3,297.09	3,297	3,297			
1959	1,512.13	1,512	1,512			
1960	3,343.71	3,344	3,344			
1963	5,682.26	5,682	5,682			
1964	134.45	134	134			
1966	2,516.15	2,516	2,516			
1968	419.83	420	420			
1970	80.61	81	81			
1980	1,953.60	1,954	1,954			
1986	5,526.05	5,526	5,526			
	72,258.01	72,258	72,258			

HARRISBURG SERVICE BUILDING  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1989	11,535.55	11,536	11,536			
1997	18,828.66	18,829	18,829			
	30,364.21	30,365	30,364			

LANCASTER SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2021  
NET SALVAGE PERCENT.. 0

1906	271.33	260	271	1	3.63	
1907	1,393.67	1,336	1,391	2	3.63	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1909	396.24	380	396			
1910	219.00	210	219			
1911	20.69	20	21			
1912	1,689.89	1,618	1,685	5	3.64	1
1914	157.97	151	157	1	3.64	
1915	19.16	18	19			
1918	501.09	479	499	2	3.65	1
1921	416.86	398	414	2	3.66	1
1922	82.50	79	82			
1924	4,424.40	4,219	4,394	31	3.66	8
1926	3,670.91	3,498	3,643	28	3.67	8
1931	3,885.95	3,696	3,849	37	3.67	10
1938	389.60	369	384	5	3.68	1
1943	277.13	262	273	4	3.69	1
1945	204.68	193	201	4	3.69	1
1950	9,875.97	9,290	9,675	201	3.70	54
1951	7,108.20	6,681	6,958	150	3.70	41
1952	6,815.45	6,401	6,666	149	3.70	40
1953	11,192.00	10,504	10,939	253	3.70	68
1954	293,340.91	275,072	286,468	6,873	3.70	1,858
1955	319.80	300	312	7	3.70	2
1956	991.64	928	966	25	3.70	7
1957	750.13	702	731	19	3.70	5
1958	1,707.85	1,596	1,662	46	3.70	12
1959	1,388.14	1,296	1,350	38	3.71	10
1960	3,905.26	3,641	3,792	113	3.71	30
1961	16,091.30	14,987	15,608	483	3.71	130
1962	12,759.34	11,871	12,363	397	3.71	107
1963	6,220.95	5,781	6,021	200	3.71	54
1964	6,923.14	6,427	6,693	230	3.71	62
1965	861.22	798	831	30	3.71	8
1966	352.87	327	341	12	3.71	3
1967	365.77	338	352	14	3.71	4
1968	1,003.86	927	965	38	3.71	10
1969	7,417.44	6,840	7,123	294	3.71	79
1970	2,982.62	2,747	2,861	122	3.71	33
1971	1,457.45	1,340	1,396	62	3.71	17
1972	588.82	541	563	25	3.71	7
1973	3,163.42	2,899	3,019	144	3.71	39
1978	1,687.91	1,532	1,595	92	3.72	25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1980	5,833.12	5,268	5,486	347	3.72	93
1983	15,157.75	13,654	14,220	938	3.77	249
1985	12,498.92	11,207	11,671	828	3.72	223
1988	52,233.06	46,294	48,212	4,021	3.75	1,072
1989	8,342.20	7,376	7,682	661	3.70	179
1990	122,339.97	107,684	112,145	10,195	3.71	2,748
1992	47,407.40	41,297	43,008	4,399	3.74	1,176
1994	1,709,933.83	1,474,647	1,535,741	174,192	3.75	46,451
1995	21,977.63	18,839	19,619	2,358	3.75	629
1998	25,582.66	21,500	22,391	3,192	3.70	863
2001	26,527.58	21,623	22,519	4,009	3.74	1,072
2002	46,584.48	37,547	39,103	7,482	3.73	2,006
2003	135,596.49	107,935	112,407	23,190	3.72	6,234
2004	124,376.62	97,561	101,603	22,774	3.71	6,139
2005	59,548.02	45,852	47,752	11,796	3.73	3,162
2006	2,586.55	1,954	2,035	552	3.72	148
2014	122,600.82	59,437	61,899	60,701	3.72	16,317
2015	9,280.56	3,733	3,888	5,393	3.72	1,450
2016	161,260.43	46,443	48,367	112,893	3.71	30,429
2017	156,723.15	18,744	19,521	137,203	3.68	37,283
	3,283,683.77	2,579,547	2,686,417	597,267		160,661

READING SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. 0

1951	802.99	660	687	116	12.13	10
1955	787,678.05	640,461	666,995	120,683	12.18	9,908
1956	1,029.89	835	870	160	12.19	13
1957	10,081.62	8,153	8,491	1,591	12.20	130
1958	2,442.77	1,970	2,052	391	12.21	32
1959	5,102.24	4,102	4,272	830	12.22	68
1960	4,871.80	3,905	4,067	805	12.23	66
1961	531,268.48	424,457	442,042	89,226	12.24	7,290
1962	334.02	266	277	57	12.24	5
1963	273.91	217	226	48	12.25	4
1966	3,807.31	2,989	3,113	694	12.28	57
1967	2,753.66	2,154	2,243	510	12.29	41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1969	855.47	664	692	164	12.30	13
1970	7,931.47	6,126	6,380	1,552	12.31	126
1971	8,019.10	6,166	6,421	1,598	12.32	130
1972	3,347.28	2,562	2,668	679	12.32	55
1973	2,827.09	2,153	2,242	585	12.33	47
1974	1,198,773.32	908,263	945,892	252,881	12.34	20,493
1975	22,490.97	16,953	17,655	4,836	12.34	392
1976	32,419.47	24,301	25,308	7,112	12.35	576
1977	34,837.72	25,961	27,037	7,801	12.36	631
1978	14,114.09	10,456	10,889	3,225	12.36	261
1979	146,638.81	107,938	112,410	34,229	12.37	2,767
1980	455,400.33	333,071	346,870	108,530	12.37	8,774
1981	56,821.35	41,265	42,975	13,847	12.38	1,118
1982	38,207.77	28,281	29,453	8,755	12.37	708
1983	2,885.72	2,125	2,213	673	12.26	55
1984	88,869.60	64,715	67,396	21,473	12.41	1,730
1985	30,351.70	21,926	22,834	7,517	12.39	607
1986	138,747.95	99,288	103,401	35,346	12.42	2,846
1987	3,299.12	2,345	2,442	857	12.30	70
1988	2,073.01	1,455	1,515	558	12.42	45
1989	955,412.20	664,011	691,521	263,891	12.40	21,282
1990	703,968.60	485,316	505,423	198,546	12.28	16,168
1991	54,836.59	37,283	38,828	16,009	12.36	1,295
1992	342,020.90	229,701	239,217	102,803	12.35	8,324
1993	36,697.96	24,331	25,339	11,359	12.39	917
1994	333,157.33	218,418	227,467	105,690	12.34	8,565
1995	34,280.04	22,138	23,055	11,225	12.34	910
1996	43,001.36	27,271	28,401	14,601	12.40	1,178
1997	10,138.74	6,318	6,580	3,559	12.39	287
1998	245,950.40	150,595	156,834	89,116	12.35	7,216
2000	1,448,120.23	848,888	884,057	564,063	12.35	45,673
2001	373,212.02	213,701	222,555	150,657	12.32	12,229
2002	172,396.38	95,921	99,895	72,501	12.36	5,866
2003	198,901.81	107,288	111,733	87,169	12.38	7,041
2004	198,955.57	103,934	108,240	90,716	12.34	7,351
2005	504,551.44	254,193	264,724	239,827	12.31	19,482
2006	72,213.50	34,792	36,233	35,980	12.37	2,909
2007	740,651.04	340,625	354,737	385,914	12.33	31,299
2008	544,089.42	236,733	246,541	297,549	12.33	24,132
2009	131,441.53	53,628	55,850	75,592	12.33	6,131

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2010	91,631.75	34,710	36,148	55,484	12.30	4,511
2011	74,609.97	25,800	26,869	47,741	12.30	3,881
2012	247,922.83	76,757	79,937	167,986	12.26	13,702
2013	35,775.11	9,609	10,007	25,768	12.25	2,104
2014	371,922.55	82,939	86,375	285,547	12.20	23,405
2015	373,261.65	63,753	66,394	306,867	12.14	25,277
2016	567,504.86	62,993	65,603	501,902	12.01	41,790
2017	580,031.29	23,897	24,887	555,144	11.65	47,652
	13,126,015.15	7,331,726	7,635,478	5,490,537		449,645

BETHLEHEM SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. 0

1951	636.64	459	478	159	20.71	8
1957	154.69	109	114	41	20.92	2
1962	39,052.50	26,810	27,921	11,132	21.08	528
1965	1,500,772.21	1,013,486	1,055,475	445,297	21.16	21,044
1966	137,110.38	92,045	95,858	41,252	21.19	1,947
1967	15,325.11	10,228	10,652	4,673	21.21	220
1968	9,099.82	6,034	6,284	2,816	21.24	133
1969	17,979.87	11,845	12,336	5,644	21.27	265
1970	12,444.77	8,144	8,481	3,963	21.29	186
1971	6,973.67	4,531	4,719	2,255	21.32	106
1975	419.18	264	275	144	21.41	7
1976	3,553.07	2,221	2,313	1,240	21.43	58
1977	2,693.13	1,669	1,738	955	21.45	45
1981	852.18	508	529	323	21.53	15
1982	6,013.68	3,752	3,907	2,106	21.25	99
1984	25,423.71	15,554	16,198	9,225	21.10	437
1987	82,903.94	48,648	50,663	32,240	21.30	1,514
1990	144,245.09	80,979	84,334	59,911	21.29	2,814
1991	1,806.74	1,001	1,042	764	21.14	36
1992	57,550.71	31,244	32,538	25,012	21.26	1,176
1996	311,350.85	156,641	163,131	148,220	21.24	6,978
1997	205,881.53	101,294	105,491	100,391	21.17	4,742
1998	99,879.93	47,723	49,700	50,180	21.31	2,355
1999	76,548.76	35,687	37,166	39,383	21.18	1,859



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2000	1,452.51	656	683	769	21.26	36
2001	98,408.05	43,024	44,806	53,602	21.24	2,524
2002	57,705.22	24,329	25,337	32,368	21.26	1,522
2003	66,786.50	27,115	28,238	38,548	21.21	1,817
2004	163,828.46	63,697	66,336	97,492	21.22	4,594
2005	179,518.69	66,637	69,398	110,121	21.17	5,202
2006	25,042.37	8,812	9,177	15,865	21.18	749
2007	25,940.48	8,607	8,964	16,977	21.15	803
2008	2,090.17	649	676	1,414	21.08	67
2009	1,641.25	472	492	1,150	21.09	55
2010	11,458.76	3,016	3,141	8,318	20.99	396
2011	101,893.98	24,108	25,107	76,787	20.97	3,662
2013	45,865.80	8,173	8,512	37,354	20.75	1,800
2014	310,325.60	44,966	46,829	263,497	20.65	12,760
2015	313,513.73	34,236	35,654	277,859	20.38	13,634
2016	597,820.74	41,728	43,457	554,364	20.00	27,718
2017	546,644.96	14,103	14,687	531,958	18.92	28,116
	5,308,609.43	2,115,204	2,202,837	3,105,772		152,029

OTHER BUILDINGS

SURVIVOR CURVE.. IOWA 40-R2  
NET SALVAGE PERCENT.. 0

1953	14,515.48	13,536	14,097	419	2.70	155
1954	12,633.07	11,689	12,173	460	2.99	154
1955	2,122.94	1,949	2,030	93	3.28	28
1959	324.40	288	300	24	4.45	5
1970	556.74	445	463	93	8.00	12
1971	7,868.35	6,220	6,478	1,391	8.38	166
1975	147.17	110	115	33	10.03	3
1976	18,729.99	13,823	14,396	4,334	10.48	414
1977	3,388.78	2,461	2,563	826	10.95	75
1978	1,671.35	1,194	1,243	428	11.43	37
1979	897.54	630	656	241	11.92	20
1980	7,939.61	5,472	5,699	2,241	12.43	180
1985	25,696.88	18,150	18,902	6,795	13.41	507
1989	33,049.02	21,379	22,265	10,784	15.42	699
1990	1,151.85	725	755	397	16.04	25
1991	1,957.83	1,202	1,252	706	16.49	43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1992	7,436.74	4,432	4,616	2,821	17.12	165
1994	30,803.52	17,447	18,170	12,634	17.99	702
1995	22,876.01	12,509	13,027	9,849	18.65	528
1997	7,778.11	3,970	4,134	3,644	19.66	185
1998	18,744.33	9,211	9,593	9,152	20.18	454
1999	62,223.87	29,357	30,573	31,651	20.71	1,528
2000	38,282.22	17,219	17,932	20,350	21.41	950
2001	95,056.27	40,779	42,468	52,588	21.96	2,395
2002	7,108.67	2,897	3,017	4,092	22.52	182
2003	16,693.15	6,439	6,706	9,987	23.09	433
2004	51,999.37	18,954	19,739	32,260	23.54	1,370
2005	253,752.65	86,580	90,167	163,586	24.13	6,779
2006	137,493.55	43,640	45,448	92,046	24.73	3,722
2007	75,050.11	22,065	22,979	52,071	25.21	2,065
2011	147,833.09	28,532	29,714	118,119	27.17	4,347
2014	71,186.06	7,873	8,199	62,987	28.15	2,238
2016	195,157.80	9,914	10,325	184,833	28.00	6,601
2017	219,731.14	4,087	4,256	215,475	26.45	8,147
	1,591,857.66	465,178	484,450	1,107,408		45,314

LEBANON SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

1933	657.93	492	512	146	21.39	7
1992	1,969,044.37	1,034,142	1,076,986	892,058	22.83	39,074
1993	15,226.14	7,831	8,155	7,071	23.02	307
1994	10,056.65	5,081	5,292	4,765	23.01	207
2000	1,880.00	813	847	1,033	22.99	45
2001	34,203.52	14,335	14,929	19,275	22.87	843
	2,031,068.61	1,062,694	1,106,721	924,348		40,483

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,730,724.17	924,857	963,174	3,767,550	34.98	107,706
2011	172,090.75	27,294	28,425	143,666	34.48	4,167
2014	13,427.17	1,273	1,326	12,101	33.40	362
2015	16,423.65	1,163	1,211	15,212	32.83	463
2016	421,627.15	19,058	19,848	401,780	31.72	12,666
2017	313,182.95	5,324	5,545	307,638	28.91	10,641
	5,667,475.84	978,969	1,019,528	4,647,948		136,005
	32,047,412.86	15,071,283	15,682,103	16,365,311		1,042,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7						3.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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.. SQUARE						
PROBABLE RETIREMENT YEAR.. 2-2020						
NET SALVAGE PERCENT.. 0						
2015	11,241.26	5,716	5,878	5,363	2.42	2,216
	11,241.26	5,716	5,878	5,363		2,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4						19.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
1998	152,564.09	148,750	148,615	3,949	0.50	3,949
1999	431,825.70	399,439	399,076	32,750	1.50	21,833
2000	17,374.10	15,202	15,188	2,186	2.50	874
2001	28,832.75	23,787	23,765	5,068	3.50	1,448
2002	10,131.48	7,852	7,845	2,286	4.50	508
2003	58,882.74	42,690	42,651	16,232	5.50	2,951
2004	19,545.79	13,193	13,181	6,365	6.50	979
2005	12,973.40	8,108	8,101	4,872	7.50	650
2006	15,741.19	9,051	9,043	6,698	8.50	788
2007	98,862.25	51,903	51,856	47,006	9.50	4,948
2008	10,904.48	5,180	5,175	5,729	10.50	546
2009	366,901.89	155,933	155,792	211,110	11.50	18,357
2010	51,285.03	19,232	19,215	32,070	12.50	2,566
2013	49,177.44	11,065	11,055	38,122	15.50	2,459
2014	158,472.16	27,733	27,708	130,764	16.50	7,925
2015	279,924.16	34,991	34,959	244,965	17.50	13,998
2016	252,500.00	18,938	18,921	233,579	18.50	12,626
2017	239,294.00	5,982	5,976	233,318	19.50	11,965
	2,255,192.65	999,029	998,122	1,257,071		109,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 4.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2013	66,396.58	59,757	66,397			
2016	22,000.00	6,600	22,000			
2017	20,849.00	2,085	50,448	29,599-		
	109,245.58	68,442	138,845	29,599-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2002	3,600.00	3,460	3,600			
2005	37,042.80	34,079	37,035	8	1.09	7
	40,642.80	37,539	40,635	8		7
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.1	0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
1978	14,177.75	14,178	14,178			
2012	16,490.72	8,780	7,300	9,191	4.83	1,903
2016	400,000.00	61,760	51,351	348,649	8.22	42,415
2017	379,080.00	19,523	16,232	362,848	9.21	39,397
	809,748.47	104,241	89,061	720,687		83,715
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 10.34



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-L4						
NET SALVAGE PERCENT.. 0						
1988	12,549.34	12,549	12,549			
	12,549.34	12,549	12,549			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
1998	125,968.97	122,820	121,481	4,488	0.50	4,488
1999	224,987.76	208,114	205,845	19,143	1.50	12,762
2000	129,059.40	112,927	111,696	17,363	2.50	6,945
2001	155,343.66	128,159	126,762	28,582	3.50	8,166
2002	160,394.15	124,305	122,950	37,444	4.50	8,321
2003	344,961.13	250,097	247,370	97,591	5.50	17,744
2004	376,497.34	254,136	251,365	125,132	6.50	19,251
2005	585,131.98	365,707	361,719	223,413	7.50	29,788
2006	582,434.35	334,900	331,248	251,186	8.50	29,551
2007	647,841.19	340,117	336,408	311,433	9.50	32,782
2008	251,796.92	119,604	118,300	133,497	10.50	12,714
2009	269,695.20	114,620	113,370	156,325	11.50	13,593
2010	162,964.81	61,112	60,446	102,519	12.50	8,202
2011	453,581.01	147,414	145,806	307,775	13.50	22,798
2012	368,654.37	101,380	100,275	268,379	14.50	18,509
2013	792,113.30	178,225	176,281	615,832	15.50	39,731
2014	465,207.03	81,411	80,523	384,684	16.50	23,314
2015	1,711,974.99	213,997	211,664	1,500,311	17.50	85,732
2016	1,103,895.00	82,792	81,889	1,022,006	18.50	55,244
2017	1,046,161.00	26,154	25,869	1,020,292	19.50	52,323
	9,958,663.56	3,367,991	3,331,267	6,627,397		501,958

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 5.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-L2.5						
NET SALVAGE PERCENT.. 0						
1948	284.76	285	285			
1950	163.89	164	164			
1951	2,128.37	2,128	2,128			
1952	4,189.81	4,190	4,190			
1953	801.30	801	801			
1954	18,678.25	18,678	18,678			
1955	1,110.31	1,110	1,110			
1956	4,099.12	4,099	4,099			
1957	1,282.34	1,282	1,282			
1958	2,816.60	2,817	2,817			
1959	3,128.28	3,128	3,128			
1960	4,659.72	4,660	4,660			
1961	2,981.33	2,981	2,981			
1962	9,367.11	9,367	9,367			
1963	4,062.29	4,062	4,062			
1964	4,005.49	4,005	4,005			
1965	6,056.27	6,056	6,056			
1966	2,108.18	2,108	2,108			
1967	2,768.86	2,769	2,769			
1968	4,253.21	4,253	4,253			
1969	1,224.82	1,225	1,225			
1970	5,396.21	5,396	5,396			
1971	4,287.65	4,288	4,288			
1972	1,183.75	1,184	1,184			
1973	3,084.10	3,084	3,084			
1974	10,871.60	10,872	10,872			
1975	12,337.16	12,337	12,337			
1976	6,602.41	6,602	6,602			
1977	36,334.50	36,334	36,334			
1978	9,564.97	9,531	9,565			
1979	7,705.05	7,518	7,705			
1980	9,349.56	9,022	9,350			
1981	56,108.25	53,463	56,108			
1982	39,997.86	39,198	39,998			
1983	1,254.54	1,225	1,255			
1984	50,934.31	49,284	50,934			
1985	92,625.70	89,319	92,626			
1986	74,284.84	71,031	74,285			
1987	20,058.95	19,052	20,059			
1988	55,741.09	52,664	55,741			
1989	83,290.65	78,352	83,291			
1990	98,157.25	91,483	98,157			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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-L2.5						
NET SALVAGE PERCENT.. 0						
1991	8,107.66	7,513	8,108			
1992	29,668.19	27,268	29,668			
1993	20,462.77	18,654	20,463			
1994	53,507.60	48,285	53,508			
1995	71,703.19	64,045	71,703			
1996	32,883.58	28,987	32,884			
1997	35,224.58	30,617	35,225			
1998	22,379.15	19,157	22,310	69	3.28	21
1999	21,409.68	18,023	20,989	421	3.48	121
2000	6,498.36	5,379	6,264	234	3.64	64
2001	30,317.91	24,661	28,720	1,598	3.78	423
2002	3,719.59	2,969	3,458	262	3.92	67
2003	47,178.73	36,875	42,944	4,235	4.05	1,046
2004	66,887.60	51,196	59,622	7,266	4.14	1,755
2005	14,736.28	10,979	12,786	1,950	4.28	456
2006	28,808.32	20,805	24,229	4,579	4.42	1,036
2007	37,931.66	26,249	30,569	7,363	4.67	1,577
2009	64,652.45	39,567	46,079	18,573	5.39	3,446
2013	15,373.86	5,604	6,526	8,848	7.85	1,127
	1,370,791.87	1,218,240	1,315,394	55,398		11,139

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 0.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2008	283,427.93	269,257	266,396	17,032	0.50	17,032
2009	105,386.95	89,579	88,627	16,760	1.50	11,173
2011	3,293.70	2,141	2,118	1,176	3.50	336
2012	82,937.84	45,616	45,131	37,807	4.50	8,402
2013	31,838.36	14,327	14,175	17,663	5.50	3,211
	506,884.78	420,920	416,447	90,438		40,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 7.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2008	14,386.49	13,667	13,565	821	0.50	821
2009	63,823.07	54,250	53,847	9,976	1.50	6,651
2010	45,540.21	34,155	33,901	11,639	2.50	4,656
2011	96,716.37	62,866	62,399	34,317	3.50	9,805
2012	102,456.20	56,351	55,932	46,524	4.50	10,339
2013	51,777.87	23,300	23,127	28,651	5.50	5,209
2014	172,905.94	60,517	60,068	112,838	6.50	17,360
2015	39,299.63	9,825	9,752	29,548	7.50	3,940
2016	137,500.00	20,625	20,471	117,029	8.50	13,768
2017	130,309.00	6,515	6,467	123,842	9.50	13,036
	854,714.78	342,071	339,529	515,186		85,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 10.01

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2019						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	133,372	136,699	20,209	1.50	13,473
2010	2,987.32	2,489	2,551	436	1.50	291
	159,895.44	135,861	139,250	20,645		13,764
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						8.61



UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2001	25,355.20	20,918	10,000	15,355	3.50	4,387
2003	7,182.75	5,207	2,489	4,694	5.50	853
2004	11,896.38	8,030	3,839	8,057	6.50	1,240
2005	39,965.68	24,979	11,942	28,024	7.50	3,737
2006	2,468.81	1,420	679	1,790	8.50	211
2007	878.14	461	220	658	9.50	69
2008	572.40	272	130	442	10.50	42
2009	4,753.12	2,020	966	3,787	11.50	329
2010	747,318.56	280,244	133,975	613,344	12.50	49,068
	840,391.04	343,551	164,240	676,151		59,936

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 7.13

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, 2017

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						
2013	126,304.80	113,674	97,159	29,146	0.50	29,146
2014	15,124.84	10,587	9,049	6,076	1.50	4,051
2015	13,608.38	6,804	5,815	7,793	2.50	3,117
	155,038.02	131,065	112,023	43,015		36,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.2						23.42

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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	25,180	26,876			
2008	22,536.44	19,206	21,596	940	1.65	570
2014	22,224.80	11,801	13,270	8,955	3.09	2,898
	71,637.08	56,187	61,742	9,895		3,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 4.84

## 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, 2017

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						
1998	24,630.46	24,015	23,966	664	0.50	664
1999	6,158.53	5,697	5,685	474	1.50	316
2001	3,769.21	3,110	3,104	665	3.50	190
2002	6,694.08	5,188	5,177	1,517	4.50	337
2003	22,684.22	16,446	16,413	6,271	5.50	1,140
2004	5,698.56	3,847	3,839	1,860	6.50	286
2007	1,760.05	924	922	838	9.50	88
	71,395.11	59,227	59,106	12,289		3,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 4.23

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, 2017

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						
2013	621,616.37	559,455	517,799	103,817	0.50	103,817
2014	1,020,522.82	714,366	661,176	359,347	1.50	239,565
2015	1,226,704.17	613,352	567,684	659,020	2.50	263,608
	2,868,843.36	1,887,173	1,746,659	1,122,184		606,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 21.16

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2008	259,506.50	246,531	249,769	9,738	0.50	9,738
2009	775,538.10	659,207	667,864	107,674	1.50	71,783
2010	324,586.33	243,440	246,637	77,949	2.50	31,180
2011	24,265.04	15,772	15,979	8,286	3.50	2,367
2012	2,890,937.57	1,590,016	1,610,898	1,280,040	4.50	284,453
2013	431,236.80	194,057	196,606	234,631	5.50	42,660
2014	981,639.65	343,574	348,086	633,554	6.50	97,470
2015	979,404.89	244,851	248,067	731,338	7.50	97,512
2016	6,300,000.00	945,000	957,411	5,342,589	8.50	628,540
2017	5,970,510.00	298,526	302,446	5,668,064	9.50	596,638
	18,937,624.88	4,780,974	4,843,763	14,093,862		1,862,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 9.83

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CIS SOFTWARE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	88,072,924.00			88,072,924	15.00	5,871,528
	88,072,924.00			88,072,924		5,871,528
ALL OTHER						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	723,155	723,407	144,382	2.50	57,753
2006	1,660,897.57	1,273,360	1,273,804	387,094	3.50	110,598
2007	3,042,652.35	2,129,857	2,130,599	912,053	4.50	202,678
2008	2,908,998.47	1,842,356	1,842,998	1,066,001	5.50	193,818
2011	457,198.79	198,118	198,187	259,012	8.50	30,472
2012	533,950.04	195,783	195,851	338,099	9.50	35,589
2013	527,925.94	158,378	158,433	369,493	10.50	35,190
2014	495,556.48	115,628	115,668	379,888	11.50	33,034
2016	120,000.00	12,000	12,004	107,996	13.50	8,000
2017	113,724.00	3,790	3,791	109,933	14.50	7,582
	10,728,692.90	6,652,425	6,654,743	4,073,950		714,714
	98,801,616.90	6,652,425	6,654,743	92,146,874		6,586,242
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0						6.67



**READING SERVICE CENTER - INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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	567,661.87	430,095	449,488	118,174	12.34	9,576
1975	7,070.17	5,329	5,569	1,501	12.34	122
1976	1,609.86	1,207	1,261	349	12.35	28
1977	2,081.00	1,551	1,621	460	12.36	37
1978	547.74	406	424	124	12.36	10
1979	6,630.49	4,881	5,101	1,529	12.37	124
1980	27,916.21	20,417	21,338	6,578	12.37	532
1981	44,374.99	32,226	33,679	10,696	12.38	864
1982	423.24	313	327	96	12.37	8
1983	1,259.63	928	970	290	12.26	24
1984	1,902.33	1,385	1,447	455	12.41	37
1985	15,384.97	11,114	11,615	3,770	12.39	304
1986	1,111.40	795	831	280	12.42	23
1987	99.24	71	74	25	12.30	2
1989	39,627.68	27,541	28,783	10,845	12.40	875
1990	23,108.45	15,931	16,649	6,459	12.28	526
1992	94,138.52	63,223	66,074	28,065	12.35	2,272
1993	1,822.98	1,209	1,264	559	12.39	45
1994	26,899.74	17,635	18,430	8,470	12.34	686
1995	4,541.75	2,933	3,065	1,477	12.34	120
1996	246.35	156	163	83	12.40	7
1998	677.79	415	434	244	12.35	20
2000	71,560.44	41,949	43,841	27,719	12.35	2,244
2001	72,754.65	41,659	43,537	29,218	12.32	2,372
2002	5,483.49	3,051	3,189	2,294	12.36	186
2003	199.87	108	113	87	12.38	7
2004	1,497.24	782	817	680	12.34	55
2005	4,776.28	2,406	2,514	2,262	12.31	184
2006	454.78	219	229	226	12.37	18
2007	376,569.06	173,184	180,993	195,576	12.33	15,862
2008	441,764.64	192,212	200,879	240,886	12.33	19,537
2009	13,917.94	5,679	5,935	7,983	12.33	647
2010	2,611.51	989	1,034	1,578	12.30	128
2011	3,536.56	1,223	1,278	2,259	12.30	184
2012	292.80	91	95	198	12.26	16
2014	5,394.25	1,203	1,257	4,137	12.20	339

UGI UTILITIES, INC. - INFORMATION SERVICES  
 READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2017

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						
2015	43,809.78	7,483	7,821	35,989	12.14	2,964
2016	90,650.36	10,062	10,516	80,134	12.01	6,672
2017	92,663.43	3,818	3,990	88,673	11.65	7,611
	2,097,073.48	1,125,879	1,176,645	920,428		75,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 3.59

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## **PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE**

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
305.00		56,278.00		56,278.00-
376.10	1,114,460.00	350,176.00	40,693.00-	390,869.00-
376.20	347,588.00	169,031.00		169,031.00-
376.30	461,810.00	17,575.00		17,575.00-
378.00	94,284.00	87,047.00	19,268.00	67,779.00-
380.00	5,752,899.00	1,861,217.00	16,310.00	1,844,907.00-
381.00	783,644.00	3,554.00		3,554.00-
382.00	1,697.00	23,765.00		23,765.00-
383.00		21,364.00		21,364.00-
384.00	287.00	3,620.00		3,620.00-
390.10		21,204.00		21,204.00-
391.00	51,861.00			
391.10	142,175.00			
392.20		10.00	4,509.00	4,499.00
394.00	30,020.00	965.00-	12,050.00	13,015.00
398.00	111,923.00			
	8,892,648.00	2,613,876.00	11,444.00	2,602,432.00-
2014 TRANSACTION YEAR				
305.00		223,599.00		223,599.00-
376.10	775,573.00	108,084.00	3,004.00-	111,088.00-
376.20	281,809.00	155,935.00		155,935.00-
376.30	630,903.00	28,517.00		28,517.00-
378.00	82,900.00	66,952.00	27,231.00	39,721.00-
380.00	7,425,348.00	4,210,886.00		4,210,886.00-
381.00	800,494.00			
382.00	287.00	11,418.00		11,418.00-
383.00		266.00		266.00-
384.00	55.00	19,227.00		19,227.00-
390.10		91,839.00		91,839.00-
391.00	297,873.00			
391.10	90,547.00			
392.20			8,445.00	8,445.00
394.00	101,885.00			
396.00	6,152.00			
397.00	1,044.00			
	10,494,870.00	4,916,723.00	32,672.00	4,884,051.00-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
305.00		206,178.00		206,178.00-
376.10	1,330,604.00	36,113.00		36,113.00-
376.20	205,693.00	182,638.00		182,638.00-
376.30	428,255.00	73,057.00		73,057.00-
378.00	136,104.00	125,153.00	30,924.00	94,229.00-
380.00	6,048,284.00	4,358,882.00		4,358,882.00-
381.00	839,723.00			
382.00	290.00	6,395.00		6,395.00-
383.00		793,334.00		793,334.00-
384.00	45.00	4,676.00		4,676.00-
386.30		2,588.00		2,588.00-
390.10		244,059.00		244,059.00-
390.20	229,762.00			
391.00	247,136.00			
392.20	14,163.00		2,963.00	2,963.00
394.00	163,099.00			
396.00	14,278.00			
398.00	2,080.00			
	9,659,516.00	6,033,073.00	33,887.00	5,999,186.00-
2016 TRANSACTION YEAR				
305.00		553,000.00		553,000.00-
376.10	4,997,244.00	883,316.00		883,316.00-
376.20	273,310.00	137,431.00		137,431.00-
376.30	772,088.00	46,335.00		46,335.00-
378.00	988,340.00	547,834.00	126,672.00	421,162.00-
378.10	5,588.00			
379.00	71,718.00	39,753.00	9,192.00	30,561.00-
380.00	6,580,347.00	3,548,892.00	4,121.00	3,544,771.00-
381.00	459,212.00	2,140.00	1,390.00	750.00-
381.20	306,142.00	1,427.00	927.00	500.00-
382.00	421,148.00	227,132.00	264.00	226,868.00-
383.00	137,141.00	73,962.00	86.00	73,876.00-
384.00	104,081.00	56,133.00	65.00	56,068.00-
385.00	107,297.00	59,474.00	13,752.00	45,722.00-
387.00	153,628.00	71,883.00		71,883.00-
390.10	217,270.00	21,727.00		21,727.00-
391.00	34,367.00			
391.10	2,726.00			
394.00	111,608.00			
398.00	53,248.00			
	15,796,503.00	6,270,439.00	156,469.00	6,113,970.00-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
376.10	5,304,754.00	937,673.00		937,673.00-
376.20	273,310.00	137,431.00		137,431.00-
376.30	731,708.00	43,911.00		43,911.00-
378.00	936,650.00	519,182.00	120,047.00	399,135.00-
378.10	5,296.00			
379.00	67,967.00	37,674.00	8,711.00	28,963.00-
380.00	6,236,195.00	3,363,285.00	3,905.00	3,359,380.00-
381.00	435,196.00	2,028.00	1,317.00	711.00-
381.20	290,130.00	1,352.00	878.00	474.00-
382.00	399,122.00	215,253.00	250.00	215,003.00-
383.00	129,969.00	70,094.00	81.00	70,013.00-
384.00	98,638.00	53,197.00	62.00	53,135.00-
385.00	101,686.00	56,364.00	13,033.00	43,331.00-
387.00	145,593.00	68,124.00		68,124.00-
390.10	205,907.00	20,591.00		20,591.00-
391.00	28,523.00			
391.10	8,397.00			
394.00	124,174.00			
397.00	56,158.00			
	15,579,373.00	5,526,159.00	148,284.00	5,377,875.00-
TOTAL	60,422,910.00	25,360,270.00	382,756.00	24,977,514.00-



**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
391.10	23,992.00			
	23,992.00			
2014 TRANSACTION YEAR				
391.00	4,540.00			
391.10	12,429.00			
	16,969.00			
2015 TRANSACTION YEAR				
390.20	1,448,677.00			
391.00	812,862.00			
391.10	93,647.00			
	2,355,186.00			
2016 TRANSACTION YEAR				
391.00	22,768.00			
391.10	653,875.00			
	676,643.00			
2017 TRANSACTION YEAR				
391.00	23,206.00			
391.10	6,436.00			
	29,642.00			
TOTAL	3,102,432.00			

## INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
391.00	22,224.00			
391.10	1,692,864.00			
	1,715,088.00			
2014 TRANSACTION YEAR				
391.00	4,810.00			
391.10	781,032.00			
	785,842.00			
2015 TRANSACTION YEAR				
391.00	36,527.00			
391.10	925,747.00			
	962,274.00			
2016 TRANSACTION YEAR				
391.00	13,272.00			
391.10	1,428,497.00			
391.30	10,262,832.00			
	11,704,601.00			
2017 TRANSACTION YEAR				
391.10	965,687.00			
391.30	6,188,263.00			
	7,153,950.00			
TOTAL	22,321,755.00			