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UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2015-2518438

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2016

Prepared by:



Gannett Fleming

Excellence Delivered As Promised

UGI UTILITIES, INC. - GAS DIVISION
Reading, Pennsylvania

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AS OF SEPTEMBER 30, 2016

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



Gannett Fleming

Excellence Delivered As Promised

January 11, 2016

Ann P. Kelly, Controller
UGI Utilities, Inc. - Gas Division
2525 N. 12th 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 in service. The results of our study as of September 30, 2016 are presented in the attached report.

The results of our study as of September 30, 2015 are presented in our report titled "2015 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2015". This report is identified for purposes of this filing as Exhibit C (Historic). The results of our study as of September 30, 2017 are presented in our report titled "2017 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2017". This report is identified for purposes of this filing as Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 2016.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JFW:krm

060799.100

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 80795 • Valley Forge, PA 19484-0795 | 1010 Adams Avenue • Audubon, PA 19403-2402
t: 610.650.7730 • f: 610.650.7885

www.gfvrc.com



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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 conducted for UGI Utilities, Inc. - Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of September 30, 2016.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2011.

BASIS OF STUDY

Depreciation and Amortization

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

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

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

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

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

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2011 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1960 through 2011 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

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

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2011 through September 30, 2016 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the lowa type survivor curves is presented.

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

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

Iowa Type Curves

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

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

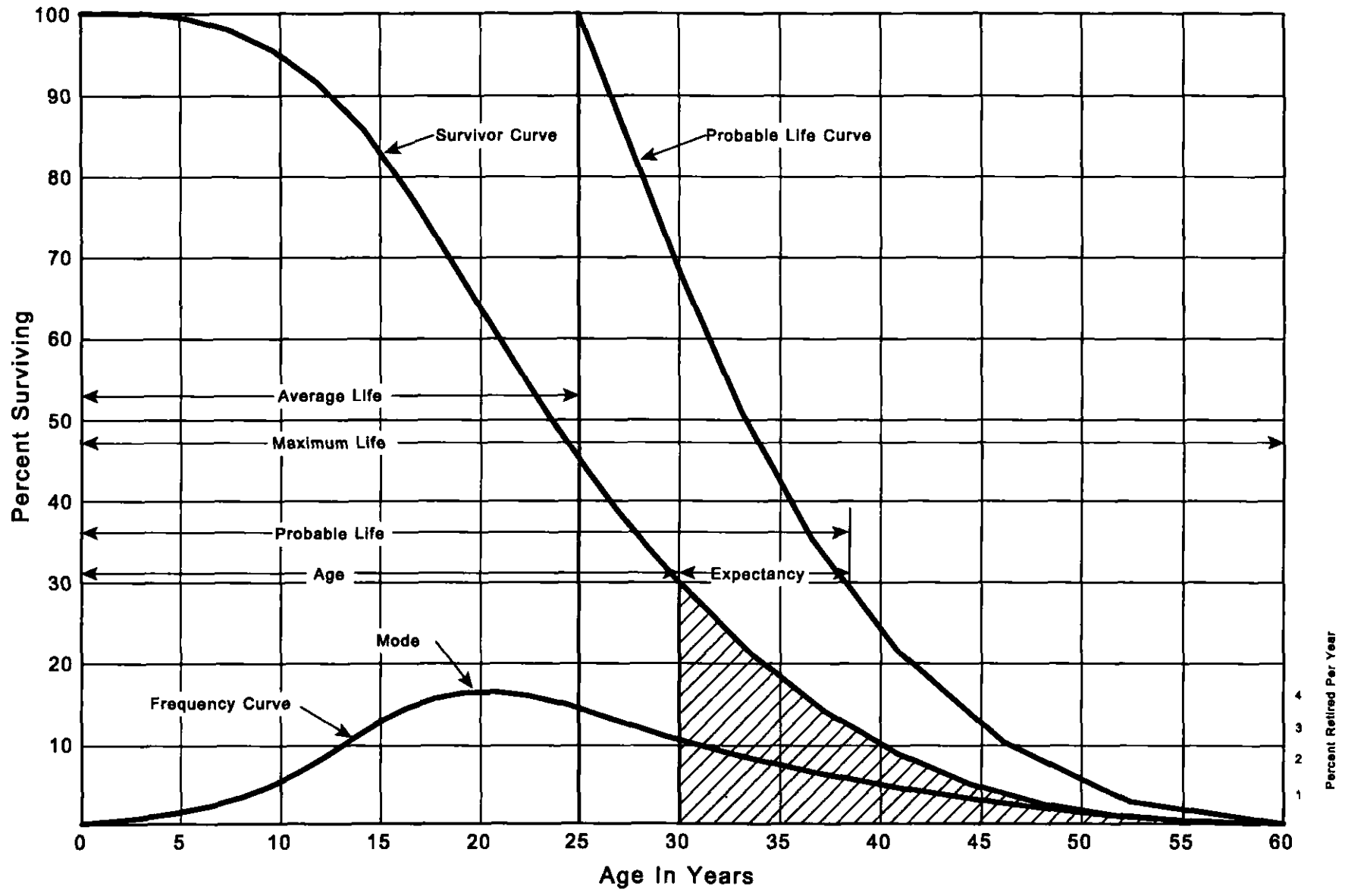


Figure 1. A Typical Survivor Curve and Derived Curves

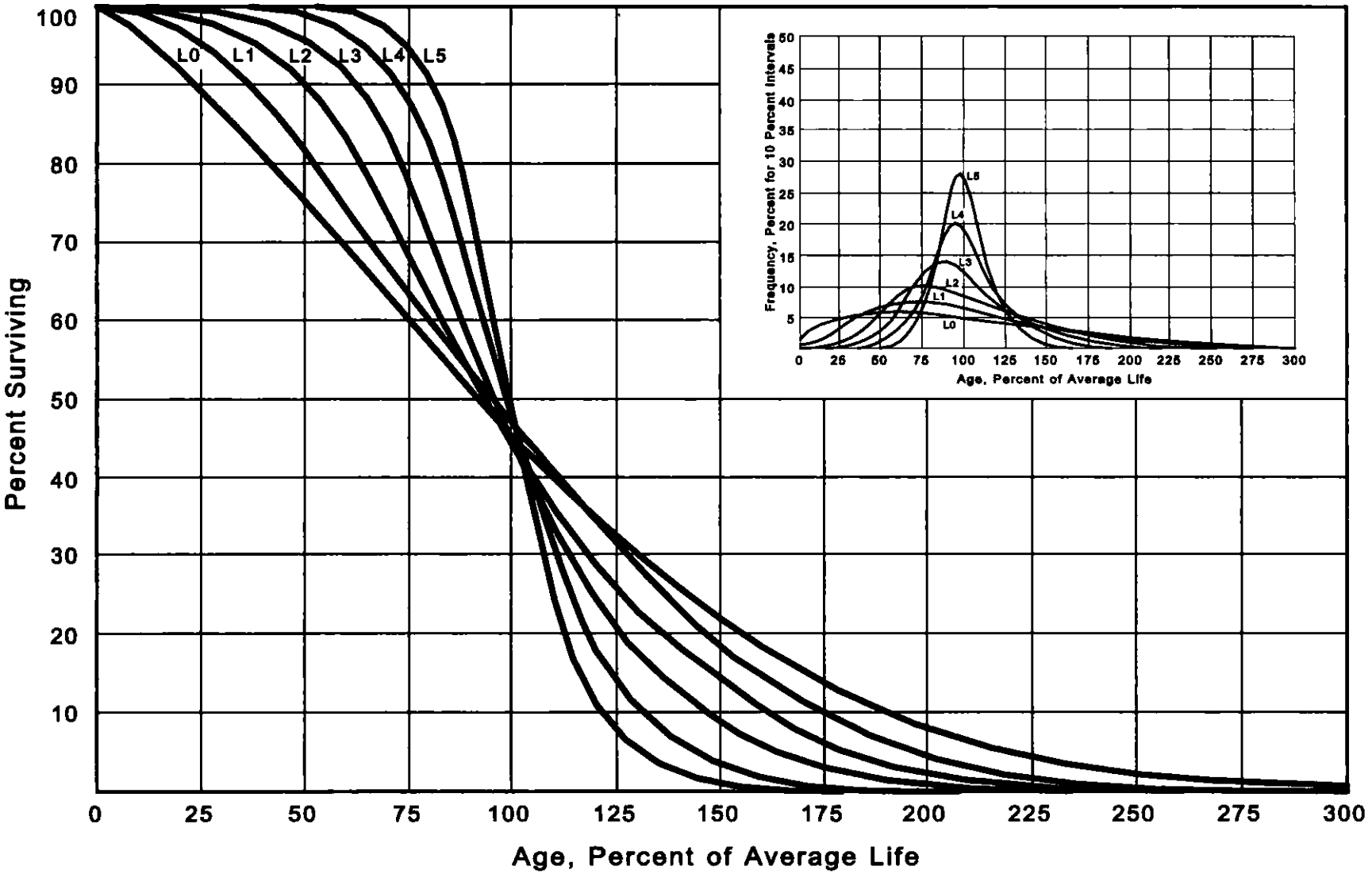


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

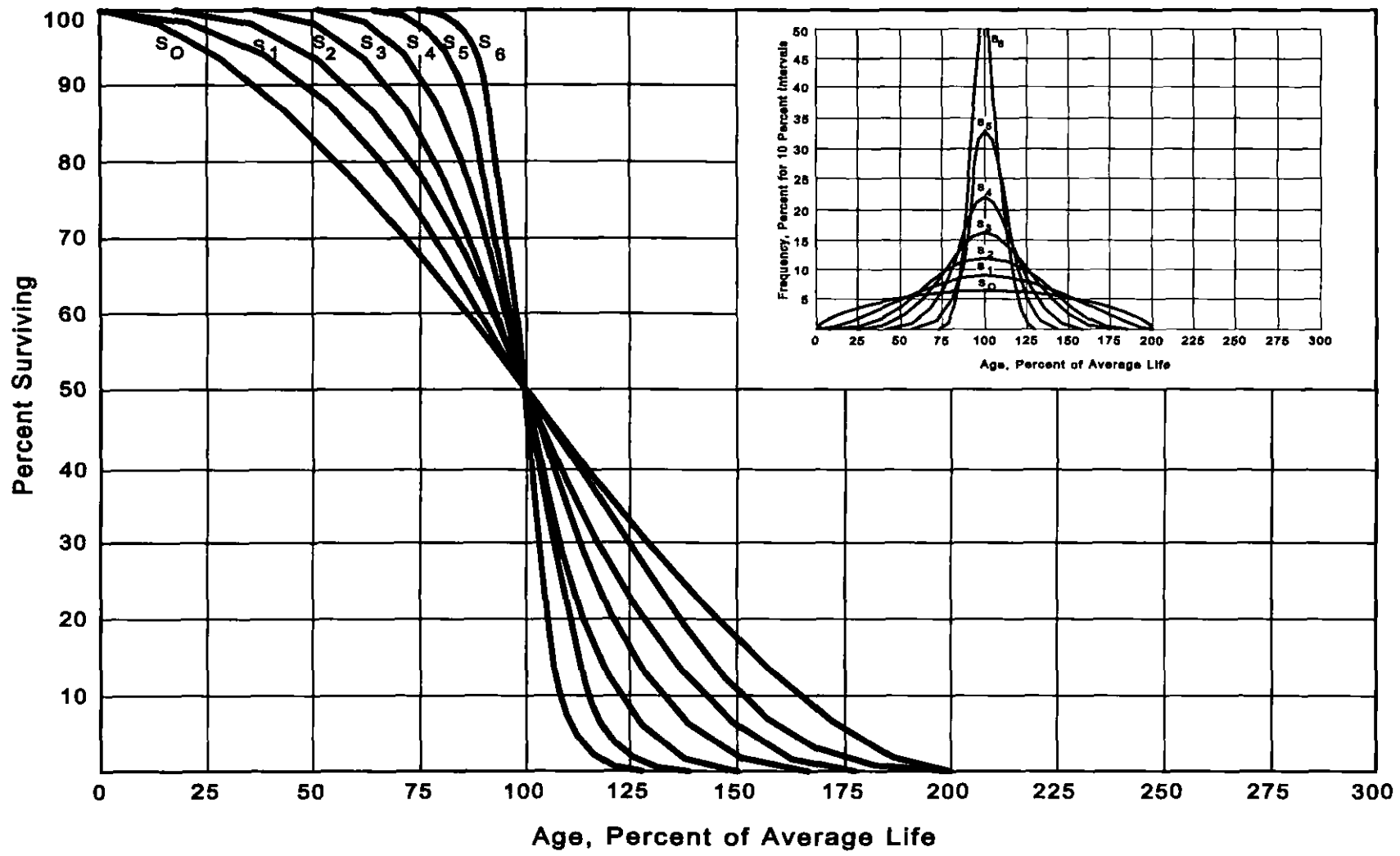


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

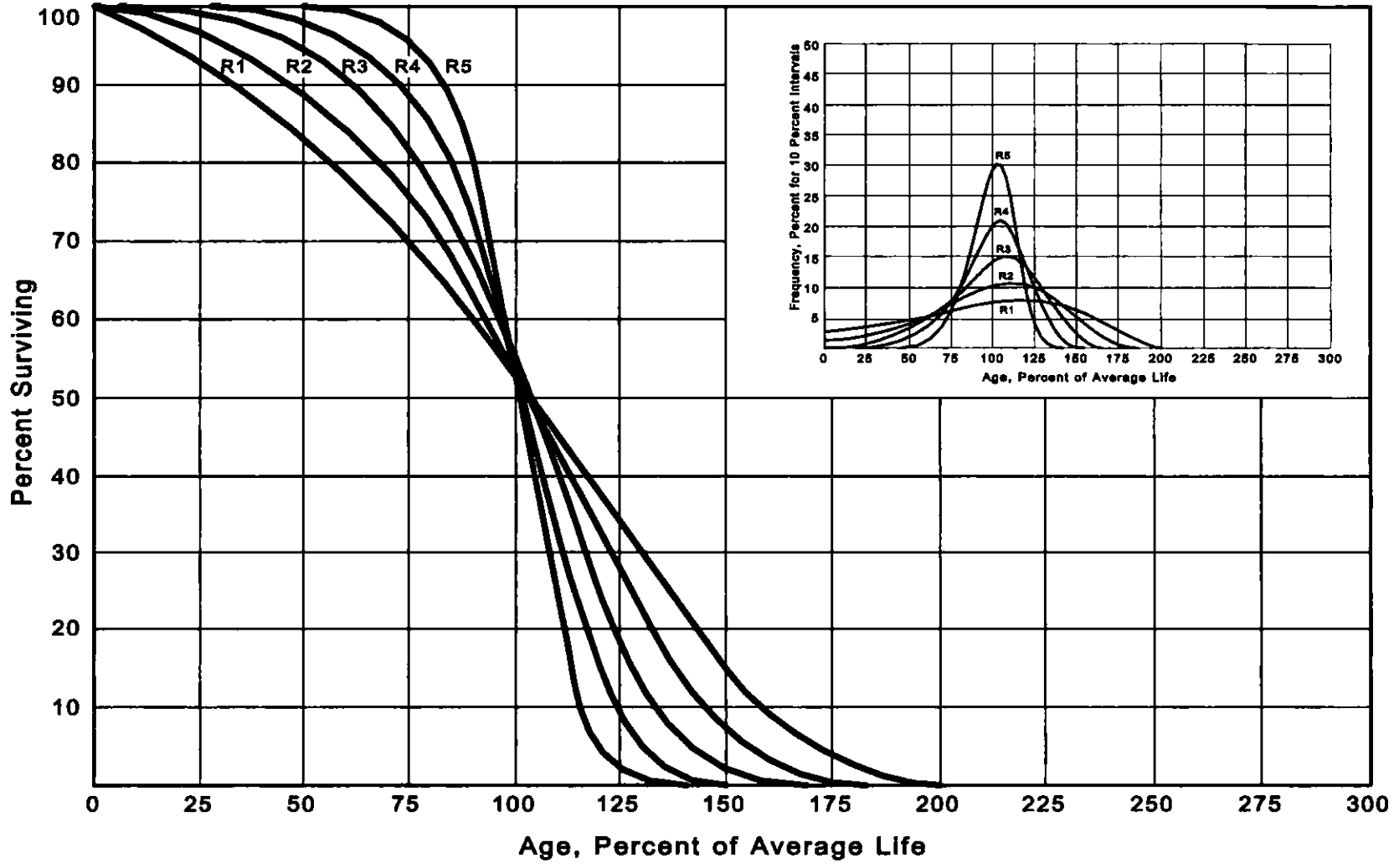


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

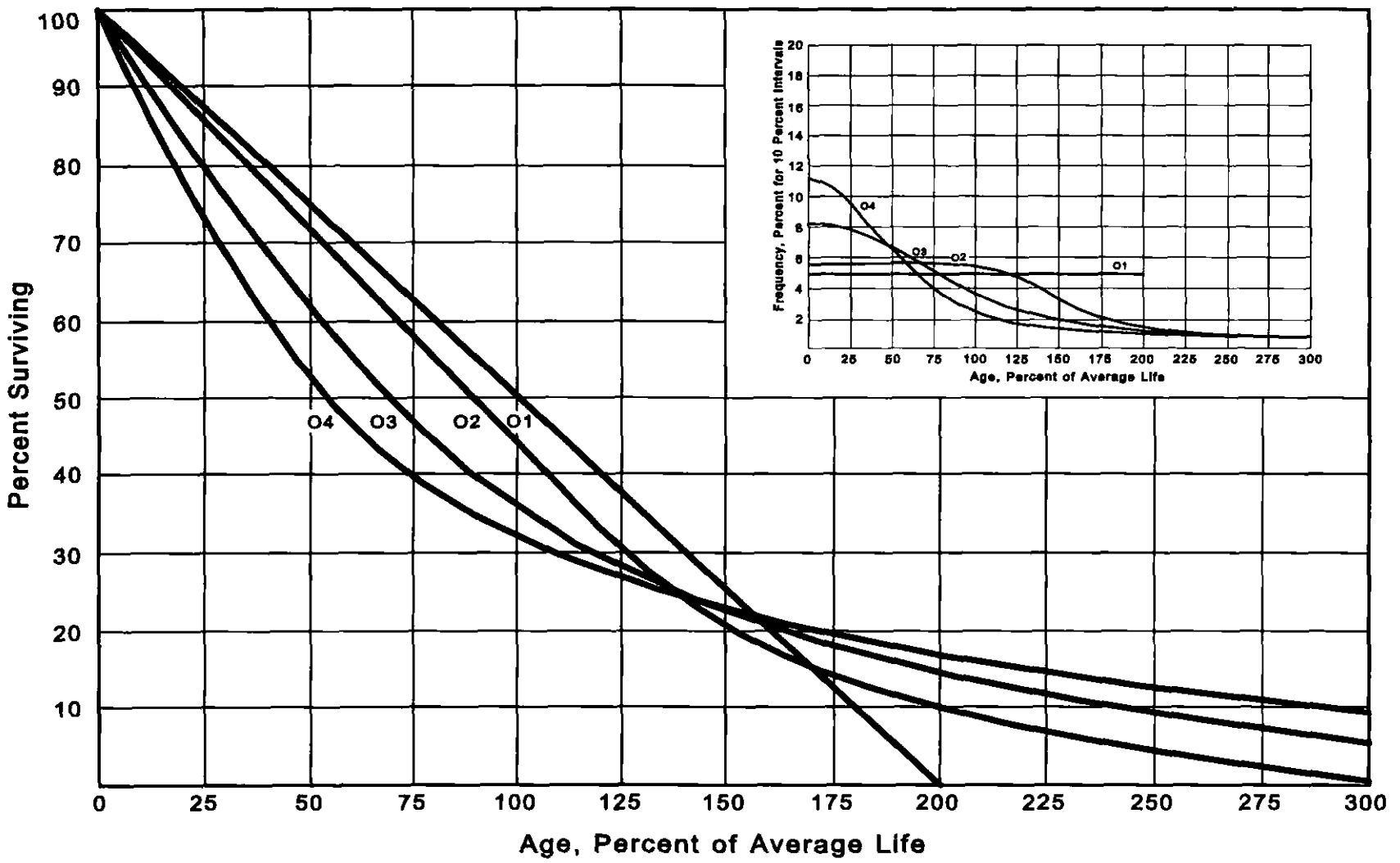


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

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

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for

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

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

which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

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

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

³Winfrey, Robley, Supra Note 1.

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

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

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

**SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL**

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2010 are calculated in the following manner:

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

For the entire experience band 2006-2015 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2006-2015
 SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)		
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2010					660 ^a	653	639	623	628	609	3,789	4½-5½
2011						750 ^a	742	724	685	663	4,332	3½-4½
2012							850 ^a	841	821	799	4,955	2½-3½
2013								960 ^a	949	926	5,719	1½-2½
2014									1,080 ^a	1,069	6,579	½-1½
2015										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$\frac{143,000}{3,789,000}$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

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

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

Smoothing the Original Survivor Curve

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

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

appears to be the best fit and appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

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

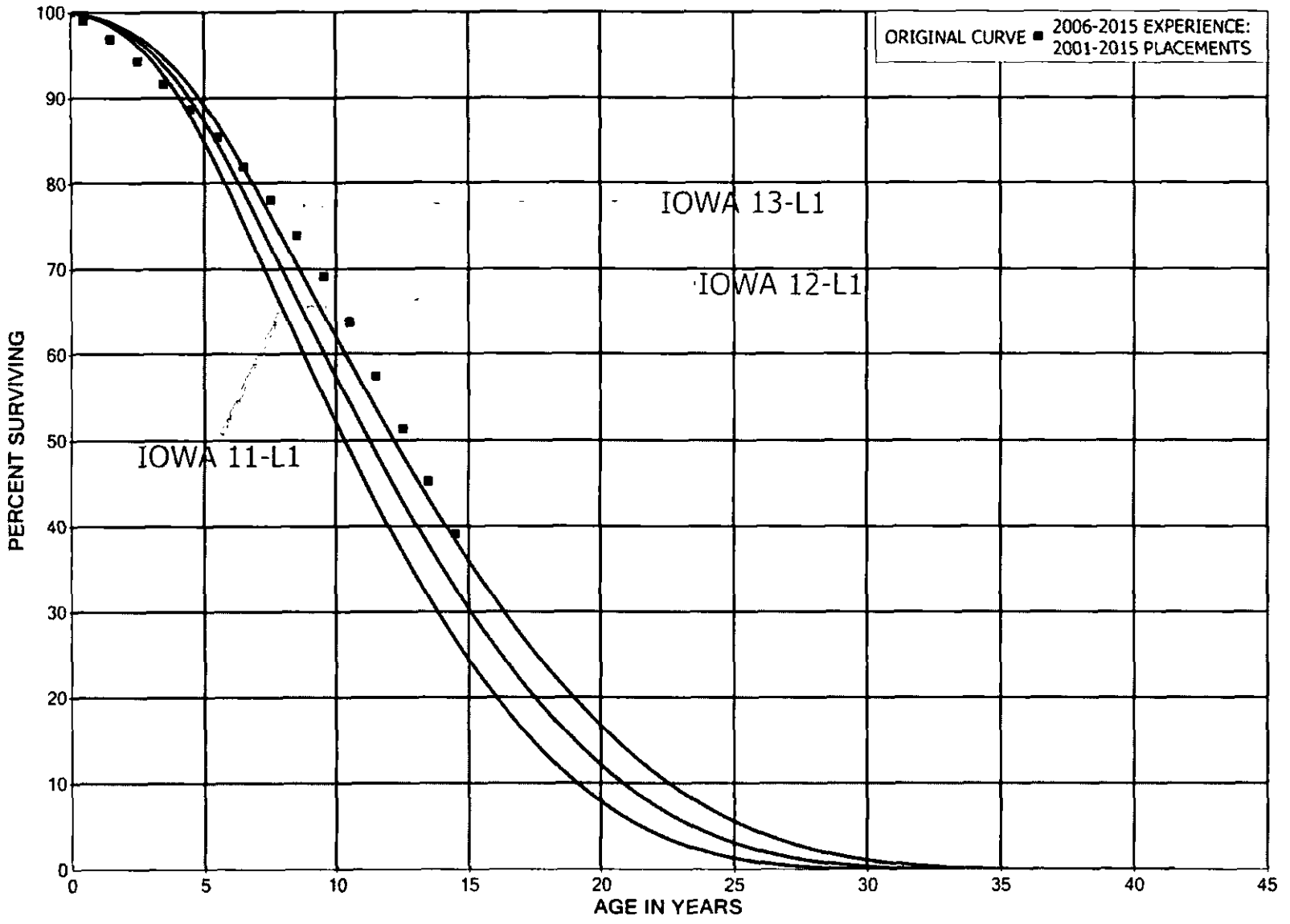


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

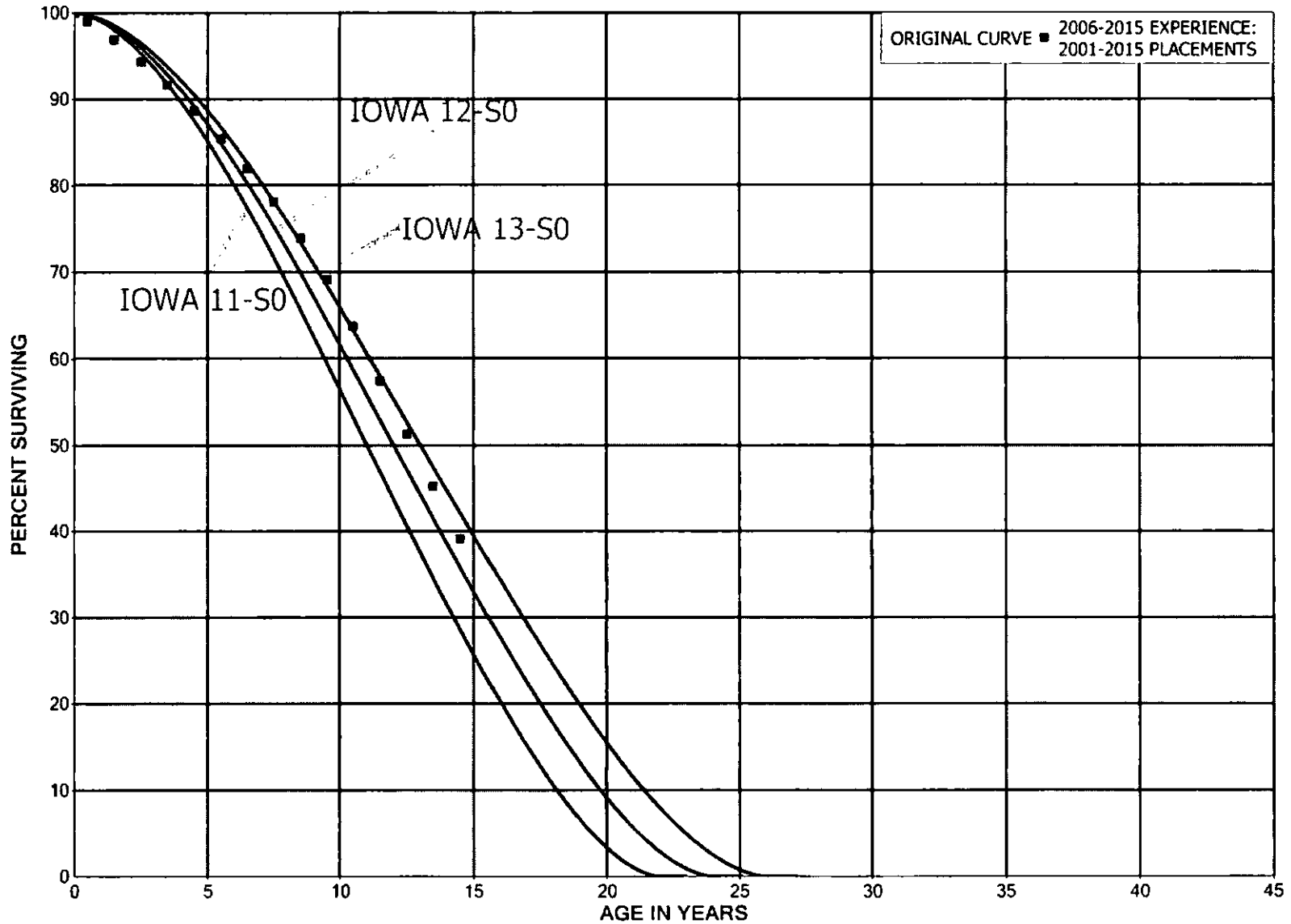


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

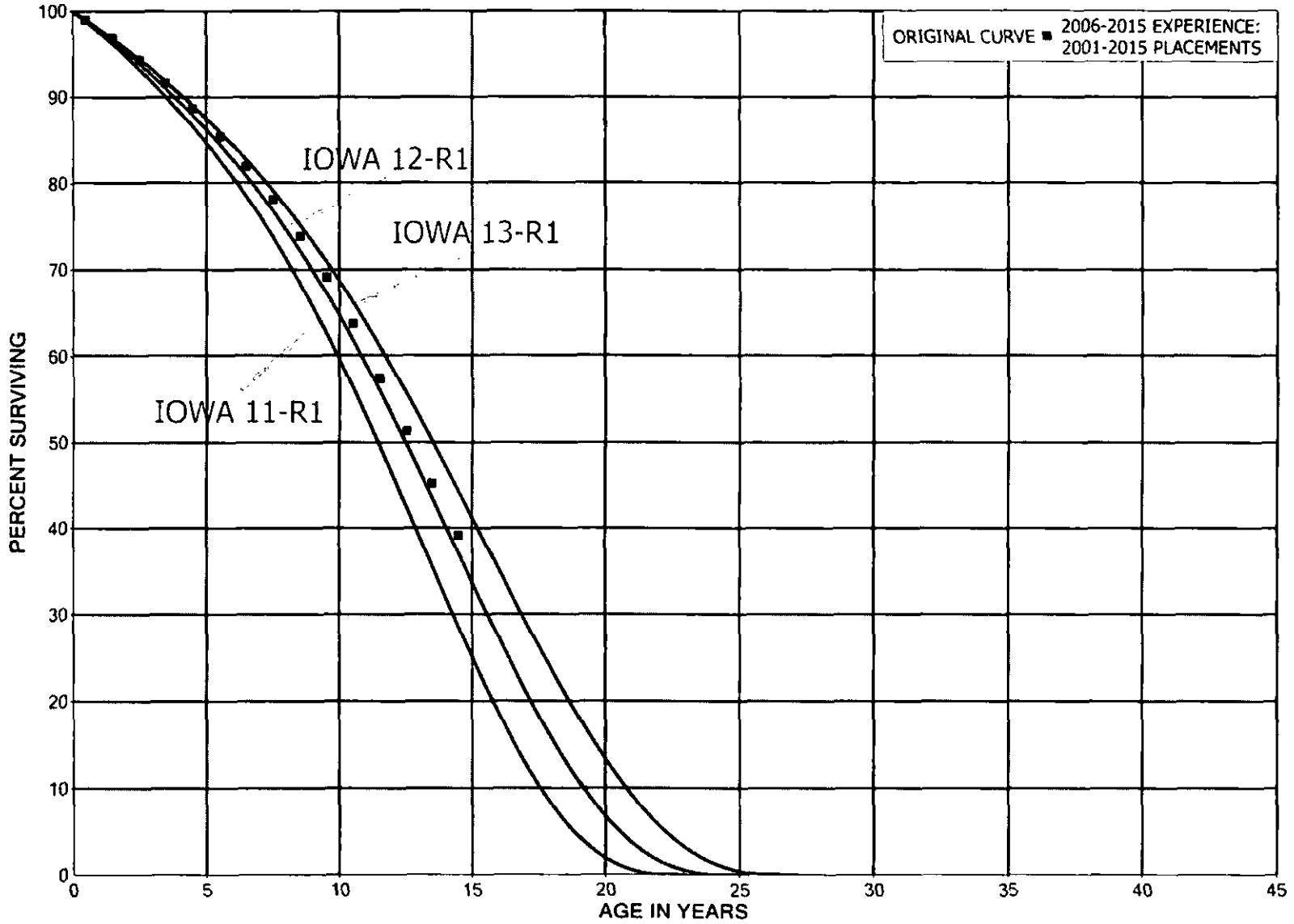
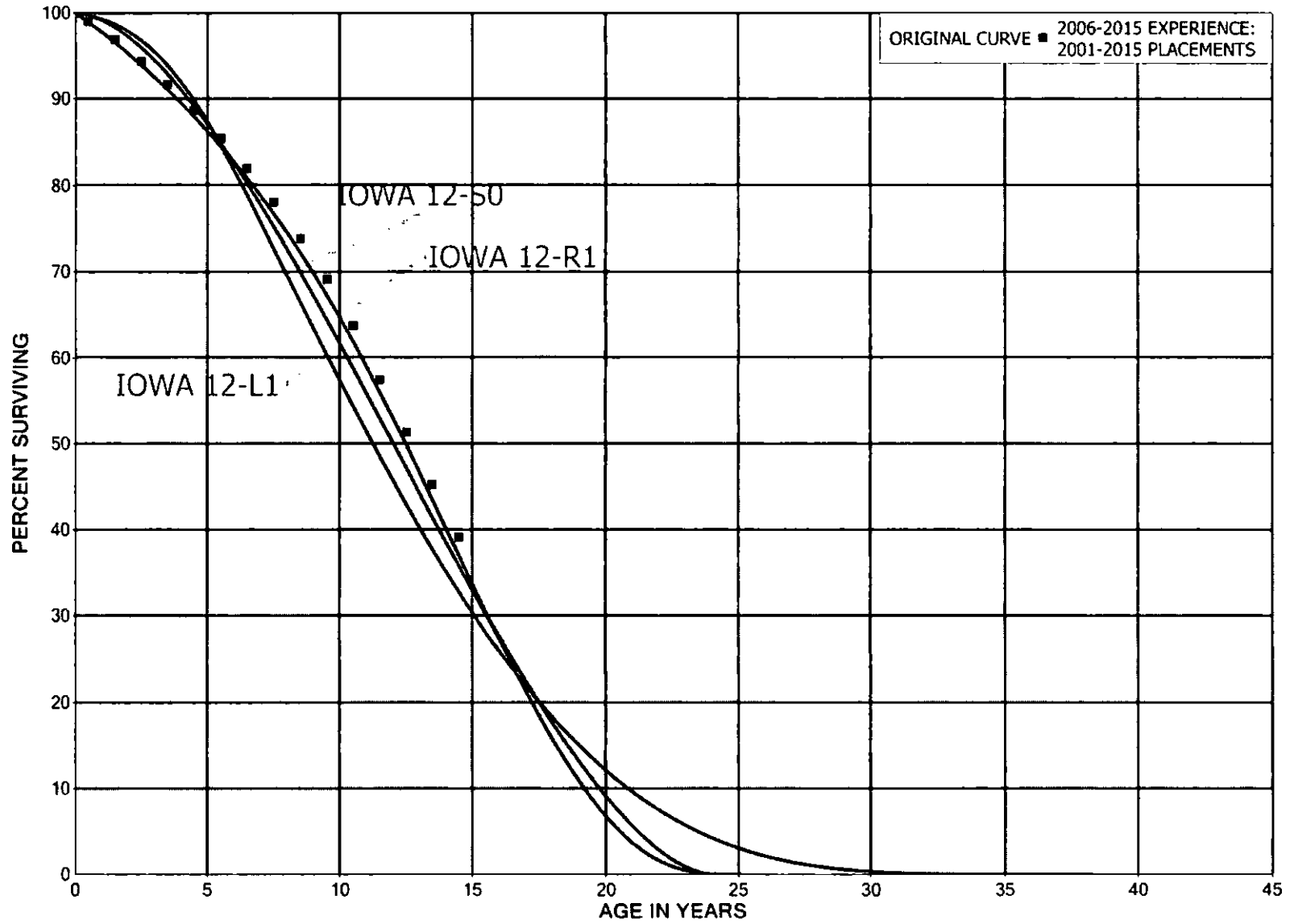




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips.

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

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips:

The following is a list of the locations visited during the most recent four field trips.

December 20, 2011

- Middletown (Stoneridge) Service Center
- Marietta City Gate Station
- Columbia City Gate Station
- West Lancaster City Gate Station
- Manheim District Regulating Station
- Fruitville City Gate Station
- Lancaster Service Center

December 14, 2011

- Hazleton Service Center
- West Hazleton District Regulating Station
- Harleigh City Gate Station
- Humboldt District Regulating Station

December 13, 2011

- Lehigh Valley Service Center
- 4th and Emery District Regulating Station
- Hellertown City Gate Station
- Bethlehem District Regulating Station
- Rosedale City Gate Station
- Boyertown City Gate Station

December 13, 2011, cont..

Coventry City Gate Station
Morgantown Service Center
Central Gas Control (CGC)

June 7, 2007

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 15, 2007

Locust Point City Gate Station
Dauphin City Gate Regulator Station
Hershey City Gate Regulator Station
West Lancaster City Gate Station
Harrisburg Service Center and Warehouse
Lancaster Service Center
Morgantown City Gate Station

June 6, 2002

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 13, 2002

Hershey City Gate Station
Lebanon City Gate Station
Lebanon Service Center
Lebanon District Regulating Station
Manheim District Regulating Station
West Lancaster City Gate Station
Lancaster Service Center

May 7, 2002

Harrisburg Service Center
CNG Refueling Station at Arnold Fuel Oil
October 10, 1996
Harrisburg Service Building
Steelton LPG Plant

May 7, 2002, cont.

Marietta City Gate Station
Columbia City Gate Regulator Station
Lancaster Service Center
Lebanon Service Center

October 9, 1996

Reading Service Center
Reading LPG Plant
Temple LNG Plant and Central Gas Control

October 8, 1996

Lehigh Valley Service Center
Allentown Garage and Shop
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bethlehem LPG Plant
Didier Plant

Judgment.

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

The current service life study is based on data through 2011. For a majority of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics lead to no significant departure from the indicated survivor curves for the following accounts:

375, Structures and Improvements
376, Mains - Primarily Steel
376, Mains - Cast Iron
378, Measuring and Regulating Station Equipment - General
379, Measuring and Regulating Station Equipment - City Gate
380, Services

- 381, Meters
- 385, Industrial Measuring and Regulating Station Equipment
- 387, Other Equipment
- 390, Structures and Improvements
- 392, Transportation Equipment
 - Cars
 - Light Trucks
- 396 Power Operated Equipment

Account 380, Services, is the largest depreciable group and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1960 through 2011. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-32 and the life table for the experience band plotted on the chart immediately follows it.

The survivor curve estimate for this account is the Iowa 47-R2. The service line typically consists of a length of steel or plastic pipe. Steel was predominantly used until the mid-1960's, after which copper and plastic inserts became more predominant. Direct buried plastic pipe began to displace steel and the inserts in the 1980's. Currently, the investment in plastic services represents over 90 percent of the total account balance. During the 1970's, the rates of service line retirements increased causing the service life to significantly decrease. More recent retirement history indicates a decrease in the retirement levels expressed as a percent of the beginning plant balance. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the retirement of inactive services often was delayed due to

operating practices in effect at that time. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. Services are often replaced in connection with a main replacement project since it is economic to do so even if the services are in reasonably good condition and not at the end of their physical life. For steel services, the principal cause of retirement continues to be deterioration.

The 47-R2 survivor curve estimated for Account 380, Services, also is estimated for Accounts 382, Meter Installations; 383, House Regulators; 384, House Regulator Installations; and 386.1, Other Property on Customers' Premises - Farm Taps. The use of the estimate developed for Account 380, Services, for farm taps is based on the similar nature of the facilities in these groups. The use of the services estimate for the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

The third largest depreciable group is Account 376.1, Mains - Primarily Steel. The survivor curve estimate for this account is the Iowa 72-R2.5. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals after age 35. This has resulted in a somewhat different indication of the survivor curve during the recent past and for the future. Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service

area in recent years. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required. In addition, the company typically will replace service lines in connection with the main replacement.

Typical service lives for the mains of other gas companies range from 55 to 80 years. The Iowa 72-R2.5 survivor curve is within the range and is a reasonable interpretation of the significant portion of the stub survivor curve through age 62 and reflects the outlook of management.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2. The major structures included in Account 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of eight structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 45 to 75 years from the date of major installation and varied within this range based on individual circumstances such as size, condition, type of construction, location, and management's plans. Continued use is planned for most of the major structures, although the Lebanon and Lancaster service centers are for sale and their operations may be consolidated in the near term.

The Iowa 100-R1 interim survivor curve was judged appropriate for the major structures based on the 1960-2011 interim retirement experience, our observations of

the buildings, consideration of the facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

With respect to Account 390.2, Structures and Improvements - Leased Property, the estimated life span for improvements to leased office buildings is the same as the lease period. Therefore, the estimated retirement date coincides with the lease expiration date of the building or facility.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

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

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2016, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 7-L2.5 survivor curve and a September 30, 2016 calculation date.

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

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 7-L2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:

CALCULATION DATE.. 9-30-2016
 SURVIVOR CURVE.... 7-L2.5

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL		OF ANNUAL	PERCENT		
(1)	(2)	(3)	INTERVAL	ACCUAL	INST	ACCRUALS	SURVIVING	(9)	(10)
			(4)	(5) = (4) / (3)	(6)	(7)	(8)		
0.000	0.750	0.375	0.06819	0.06819000000	2016	14.97113129089	87.474799	0.1711	0.0642
0.750	1.750	1.250	0.78393	0.62714400000	2015	16.71836090387	99.539844	0.1680	0.2100
1.750	2.750	2.250	2.42073	1.07588000000	2014	15.86684890387	97.937514	0.1620	0.3645
2.750	3.750	3.250	5.60043	1.72320923077	2013	14.46730428848	93.926932	0.1540	0.5005
3.750	4.750	4.250	10.77722	2.53581647059	2012	12.33779143780	85.738108	0.1439	0.6116
4.750	5.750	5.250	15.72358	2.99496761905	2011	9.57239939298	72.487712	0.1321	0.6935
5.750	6.750	6.250	16.75421	2.68067360000	2010	6.73457878346	56.248817	0.1197	0.7481
6.750	7.750	7.250	13.89571	1.91664965517	2009	4.43591715587	40.923852	0.1084	0.7859
7.750	8.750	8.250	10.31862	1.25074181818	2008	2.85222141920	28.816688	0.0990	0.8168
8.750	9.750	9.250	7.69483	0.83187351351	2007	1.81091375335	19.809967	0.0914	0.8455
9.750	10.750	10.250	5.80734	0.56656975610	2006	1.11169211855	13.058884	0.0851	0.8723
10.750	11.750	11.250	4.20757	0.37400622222	2005	0.64140412939	8.051426	0.0797	0.8966
11.750	12.750	12.250	2.80192	0.22872816327	2004	0.34003693664	4.546681	0.0748	0.9163
12.750	13.750	13.250	1.66862	0.12593358491	2003	0.16270606255	2.311411	0.0704	0.9328
13.750	14.750	14.250	0.86964	0.06102736842	2002	0.06922558589	1.042280	0.0664	0.9462
14.750	15.750	15.250	0.39206	0.02570885246	2001	0.02585747545	0.411431	0.0628	0.9577
15.750	16.750	16.250	0.15463	0.00951569231	2000	0.00824520306	0.138084	0.0597	0.9701
16.750	17.750	17.250	0.05015	0.00290724638	1999	0.00203373372	0.035695	0.0570	0.9833
17.750	18.750	18.250	0.00996	0.00054575342	1998	0.00030723382	0.005639	0.0545	0.9946
18.750	19.670	19.210	0.00066	0.00003435711	1997	0.00001580427	0.000304	0.0520	1.0000
TOTAL			100.00000						

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2016 and 1997), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 16.71836090387 for 2015 equals one-half of

0.62714400000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2016 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Inasmuch as the overall calculation is centered on September 30, 2016, the accrual for 2016 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2016, equals the group annual accrual for 2016 plus 0.875 of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 7-L2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of September 30, 2016.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
Electronic Equipment	5
393, Stores Equipment	10
394, Tools, Shop and Garage Equipment	20
397, Communication Equipment	10
398, Miscellaneous Equipment	10

For the purpose of calculating annual amortization amounts as of September 30, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2011 through September 30, 2015, and as estimated for the twelve months ended September 30, 2016. The five-year amortization calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2012 through 2016 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of September 30, 2016. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2016, 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, 2016. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2016. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2012 through 2016.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2012-2016 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2012-2016, are presented in the section beginning on page VIII-1.

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

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

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 in Part V on pages V-9 and V-10.

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, 2016

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		
					RATE (6)	AMOUNT (7)	
GAS PLANT							
DISTRIBUTION PLANT							
375	STRUCTURES AND IMPROVEMENTS	55 - S0.5	2,185,833	1,418,237	767,596	1.30	28,316
376.1	MAINS - PRIMARILY STEEL	72 - R2.5	213,286,846	81,012,984	132,273,862	1.46	3,111,964
376.2	MAINS - CAST IRON	70 - R1	3,006,404	948,859	2,057,545	3.39	101,834
376.3	MAINS - PLASTIC	65 - R3	474,738,894	104,744,900	369,993,994	1.68	7,976,581
376.5	MAINS - PRIMARILY WROUGHT IRON	70 - R1	294,940	251,609	43,331	1.13	3,332
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50 - S0.5	30,033,045	5,504,159	24,528,886	2.63	788,373
378.1	MEASURING AND REGULATING STATION EQUIPMENT - SCADA	13 - S2	1,293,478	552,033	741,445	8.72	112,833
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40 - R3	4,497,412	3,117,129	1,380,283	1.45	64,996
380	SERVICES	47 - R2	551,461,856	151,746,171	399,715,685	2.52	13,885,153
381	METERS	36 - R1.5	46,943,780	16,042,134	30,901,646	3.26	1,528,243
381.2	ELECTRONIC METERS	20 - S2	10,009,486	6,153,915	3,855,571	3.84	384,743
382	METER INSTALLATIONS	47 - R2	62,553,098	22,269,526	40,283,572	2.26	1,413,511
383	HOUSE REGULATORS	47 - R2	6,543,707	1,471,024	5,072,683	2.96	193,738
384	HOUSE REGULATOR INSTALLATIONS	47 - R2	10,496,314	4,125,458	6,370,856	2.12	222,092
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42 - R2	5,719,147	3,626,106	2,093,041	1.62	92,519
386	OTHER PROPERTY ON CUSTOMERS PREMISES	47 - R2	337,967	124,217	213,750	2.18	7,355
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	47 - R2	946,896	568,144	378,752	1.67	15,794
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	25 - R3	24,705	23,303	1,402	1.17	290
386.3	OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION			518	(518)		
387	OTHER EQUIPMENT	32 - L2	2,043,852	980,326	1,063,526	3.19	65,286
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	25 - SQ	1,490,664	1,441,917	48,747	0.30	4,545
TOTAL DISTRIBUTION PLANT			1,427,908,324	406,122,669	1,021,785,655	2.10	30,001,498
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS*	30,194,253	14,910,911	15,283,342	2.98	900,518
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	11,241	3,664	7,577	19.70	2,215
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	2,044,422	918,983	1,125,439	4.98	101,874
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	96,794	147,242	(50,448)	0.00	0
392.1	TRANSPORTATION EQUIPMENT - CARS	7 - L2.5	40,643	40,602	41	0.08	33
392.2	TRANSPORTATION EQUIPMENT - TRUCKS	11 - L3	430,668	27,988	402,680	10.36	44,630
392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14 - L4	12,549	12,549	0	0.00	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	9,036,677	2,999,217	6,037,460	5.00	452,200
396	POWER OPERATED EQUIPMENT	14 - L2.5	1,370,792	1,302,234	68,558	0.96	13,136
397	COMMUNICATION EQUIPMENT	10 - SQ	563,043	419,928	143,115	9.89	55,692
398	MISCELLANEOUS EQUIPMENT	10 - SQ	724,406	261,197	463,209	10.07	72,921
TOTAL GENERAL PLANT			44,525,488	21,044,515	23,480,973	3.69	1,643,219
TOTAL DEPRECIABLE GAS PLANT			1,472,433,812	427,167,184	1,045,266,628	2.15	31,644,717
NONDEPRECIABLE PLANT							
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				

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, 2016

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL	
					RATE (6)	AMOUNT (7)
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				
TOTAL NONDEPRECIABLE PLANT		4,176,018				
TOTAL GAS PLANT		1,476,609,830				
OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION						
COMMON PLANT						
301 ORGANIZATION (NONDEPRECIABLE)		138,964				
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	159,895	125,499	34,396	8.60	13,759
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	863,597	113,662	749,935	8.67	74,915
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	161,474	55,280	106,194	39.99	64,581
392.1 TRANSPORTATION EQUIPMENT - CARS	7 - L2.5	71,637	57,401	14,236	6.06	4,344
TOTAL COMMON PLANT		1,395,567	351,842	904,761	12.54	157,599
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%		214,359	54,043	138,971		24,207
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	71,395	55,458	15,937	5.11	3,648
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	3,834,530	2,065,289	1,769,241	19.54	749,215
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS **	10 - SQ	19,155,378	9,368,820	9,786,558	8.21	1,572,365
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS **	15 - SQ	10,614,969	5,944,881	4,670,088	6.66	706,940
TOTAL INFORMATION SERVICES		33,676,272	17,434,448	16,241,824	9.00	3,032,168
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%		16,444,124	8,513,241	7,930,883		1,480,608
LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS						
390.1 STRUCTURES AND IMPROVEMENTS	100 - R1	2,013,550	1,117,100	896,450	3.39	68,192
TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%		1,041,811	577,988	463,823		35,283
TOTAL OTHER PLANT ALLOCATED TO GAS DIVISION		15,616,872	7,989,296	7,606,031	9.41	1,469,532
TOTAL PLANT IN SERVICE		1,492,226,502	435,156,480	1,052,872,659	2.22	33,114,249
ENVIRONMENTAL EXPENDITURES FOR SITE REMEDIATION - ACCOUNT 305			(612,730)			
AMORTIZATION OF NEGATIVE NET SALVAGE						4,325,958
GRAND TOTAL		1,492,226,502	434,543,750	1,052,872,659		37,440,207

* 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, 2015 PROJECTED TO SEPTEMBER 30, 2016

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)
DEPRECIABLE GAS PLANT									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	(275,831)	0	216,101	0	0	(553,000)	0	(612,730)	0.00
375 STRUCTURES AND IMPROVEMENTS	1,389,165	29,072	0	0	0	0	0	1,418,237	64.88
376.1 MAINS - PRIMARILY STEEL	83,875,413	2,826,306	191,825	(4,997,244)	0	(883,316)	0	81,012,984	37.98
376.2 MAINS - CAST IRON	1,120,934	111,579	127,087	(273,310)	0	(137,431)	0	948,859	31.56
376.3 MAINS - PLASTIC	97,965,541	7,569,683	28,099	(772,088)	0	(46,335)	0	104,744,900	22.06
376.5 MAINS - PRIMARILY WROUGHT IRON	248,099	3,510	0	0	0	0	0	251,609	85.31
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	6,158,825	691,285	63,551	(988,340)	126,672	(547,834)	0	5,504,159	18.33
378.1 MEASURING AND REGULATING STATION EQUIPMENT - SCADA	439,103	118,518	0	(5,588)	0	0	0	552,033	42.68
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE SERVICES	3,165,582	53,826	0	(71,718)	9,192	(39,753)	0	3,117,129	69.31
380 SERVICES	146,121,579	13,188,889	2,560,821	(6,580,347)	4,121	(3,548,892)	0	151,746,171	27.52
381 METERS	14,974,198	1,526,684	1,214	(459,212)	1,390	(2,140)	0	16,042,134	34.17
381.2 ELECTRONIC METERS	6,120,851	339,706	0	(306,142)	927	(1,427)	0	6,153,915	61.48
382 METER INSTALLATIONS	21,543,086	1,363,838	10,618	(421,148)	264	(227,132)	0	22,269,526	35.60
383 HOUSE REGULATORS	1,268,799	185,734	227,508	(137,141)	86	(73,962)	0	1,471,024	22.48
384 HOUSE REGULATOR INSTALLATIONS	4,072,597	206,080	6,930	(104,081)	65	(58,133)	0	4,125,458	39.30
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	3,705,080	74,045	0	(107,297)	13,752	(59,474)	0	3,626,106	63.40
386 OTHER PROPERTY ON CUSTOMERS PREMISES	116,782	7,435	0	0	0	0	0	124,217	36.75
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	551,952	16,192	0	0	0	0	0	568,144	60.00
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	22,972	331	0	0	0	0	0	23,303	94.33
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	0	518	0	0	0	0	518	0.00
387 OTHER EQUIPMENT	1,153,484	51,487	866	(153,628)	0	(71,883)	0	980,326	47.96
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,437,296	4,621	0	0	0	0	0	1,441,917	96.73
390.1 STRUCTURES AND IMPROVEMENTS	14,281,590	788,902	79,416	(217,270)	0	(21,727)	0	14,910,911	49.38
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	1,448	2,216	0	0	0	0	0	3,664	32.59
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	857,550	95,800	0	(34,367)	0	0	0	918,983	44.95
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	149,968	0	0	(2,726)	0	0	0	147,242	152.12
392.1 TRANSPORTATION EQUIPMENT - CARS	40,509	93	0	0	0	0	0	40,602	99.90
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	27,778	3,391	(3,181)	0	0	0	0	27,988	6.50
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12,549	0	0	0	0	0	0	12,549	100.00
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,686,401	427,027	(2,603)	(111,608)	0	0	0	2,999,217	33.19
396 POWER OPERATED EQUIPMENT	1,287,018	15,216	0	0	0	0	0	1,302,234	95.00
397 COMMUNICATION EQUIPMENT	361,315	58,613	0	0	0	0	0	419,928	74.58
398 MISCELLANEOUS EQUIPMENT	249,628	64,817	0	(53,248)	0	0	0	261,197	36.06
TOTAL DEPRECIABLE GAS PLANT	415,131,261	29,824,896	3,508,770	(15,796,503)	156,489	(6,270,439)	0	426,554,454	28.97

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2015 PROJECTED TO SEPTEMBER 30, 2016

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION									
COMMON PLANT									
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	111,748	13,751	0	0	0	0	0	125,499	78.49
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	134,898	74,898	(73,364)	(22,768)	0	0	0	113,662	13.16
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	836,137	73,018	0	(853,875)	0	0	0	55,280	34.23
392.1 TRANSPORTATION EQUIPMENT - CARS	51,742	5,659	0	0	0	0	0	57,401	80.13
TOTAL COMMON PLANT	934,523	167,328	(73,364)	(676,643)	0	0	0	351,842	28.00
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%	143,543	25,701	(11,269)	(103,932)	0	0	0	54,043	28.00
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	65,195	3,535	0	(13,272)	0	0	0	55,458	77.68
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,718,219	775,567	0	(1,428,497)	0	0	0	2,065,289	53.86
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR	18,463,294	1,188,358	0	(10,262,832)	0	0	0	9,368,820	48.91
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	5,241,920	702,961	0	0	0	0	0	5,944,881	56.00
398 MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL INFORMATION SERVICES	26,488,628	2,650,421	0	(11,704,601)	0	0	0	17,434,448	51.77
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%	12,934,397	1,294,201	0	(5,715,357)	0	0	0	8,513,241	51.77
LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS									
390.1 STRUCTURES AND IMPROVEMENTS	1,063,282	62,925	0	(9,107)	0	0	0	1,117,100	55.48
TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%	550,142	32,557	0	(4,712)	0	0	0	577,988	55.48
TOTAL OTHER PLANT ALLOCATED TO GAS DIVISION	12,527,798	1,287,345	(11,269)	(5,814,577)	0	0	0	7,989,296	51.23
TOTAL PLANT IN SERVICE	427,659,059	31,112,241	3,497,501	(21,811,080)	156,469	(6,270,439)	0	434,543,750	29.20

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
DEPRECIABLE GAS PLANT							
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0.00	0
375 STRUCTURES AND IMPROVEMENTS	2,185,833	0	0	2,185,833	2,185,833	1.33	29,072
376.1 MAINS - PRIMARILY STEEL	196,322,666	21,961,424	(4,997,244)	213,286,846	204,804,756	1.38	2,826,306
376.2 MAINS - CAST IRON	3,279,714	0	(273,310)	3,006,404	3,143,059	3.55	111,579
376.3 MAINS - PLASTIC	431,810,019	43,700,963	(772,088)	474,738,894	453,274,457	1.67	7,569,683
376.5 MAINS - PRIMARILY WROUGHT IRON	294,940	0	0	294,940	294,940	1.19	3,510
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	25,715,714	5,305,671	(988,340)	30,033,045	27,874,380	2.48	691,285
378.1 MEASURING AND REGULATING STATION EQUIPMENT - SCADA	1,269,066	30,000	(5,588)	1,293,478	1,281,272	9.25	118,518
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	4,184,130	385,000	(71,718)	4,497,412	4,340,771	1.24	53,826
380 SERVICES	507,886,675	50,155,528	(6,580,347)	551,461,856	529,674,266	2.49	13,188,889
381 METERS	45,302,992	2,100,000	(459,212)	46,943,780	46,123,386	3.31	1,526,684
381.2 ELECTRONIC METERS	8,915,628	1,400,000	(306,142)	10,009,486	9,462,557	3.59	339,706
382 METER INSTALLATIONS	59,764,251	3,209,995	(421,148)	62,553,098	61,158,675	2.23	1,363,838
383 HOUSE REGULATORS	5,635,556	1,045,292	(137,141)	6,543,707	6,089,632	3.05	185,734
384 HOUSE REGULATOR INSTALLATIONS	9,807,087	793,308	(104,081)	10,496,314	10,151,701	2.03	206,080
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,250,444	576,000	(107,297)	5,719,147	5,484,796	1.35	74,045
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	337,967	337,967	2.20	7,435
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	946,896	0	0	946,896	946,896	1.71	16,192
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	24,705	24,705	1.34	331
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATC	0	0	0	0	0	0.00	0
387 OTHER EQUIPMENT	1,901,480	296,000	(153,628)	2,043,852	1,972,666	2.61	51,487
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	1,490,664	1,490,664	0.31	4,621
390.1 STRUCTURES AND IMPROVEMENTS	28,238,823	2,172,700	(217,270)	30,194,253	29,216,538	2.70	788,902
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	11,241	0	0	11,241	11,241	19.71	2,216
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,826,289	252,500	(34,367)	2,044,422	1,935,356	4.95	95,800
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	77,520	22,000	(2,726)	96,794	87,157	0.00	0
392.1 TRANSPORTATION EQUIPMENT - CARS	40,643	0	0	40,643	40,643	0.23	93
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	30,668	400,000	0	430,668	230,668	1.47	3,391
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12,549	0	0	12,549	12,549	0.00	0
394 TOOLS, SHOP AND GARAGE EQUIPMENT	8,044,390	1,103,895	(111,608)	9,036,677	8,540,534	5.00	427,027
396 POWER OPERATED EQUIPMENT	1,370,792	0	0	1,370,792	1,370,792	1.11	15,216
397 COMMUNICATION EQUIPMENT	563,043	0	0	563,043	563,043	10.41	58,613
398 MISCELLANEOUS EQUIPMENT	640,154	137,500	(53,248)	724,406	682,280	9.50	64,817
TOTAL DEPRECIABLE GAS PLANT	1,353,182,539	135,047,776	(15,796,503)	1,472,433,812	1,412,808,176		29,824,896

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION							
COMMON PLANT							
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	159,895	0	0	159,895	159,895	8.60	13,751
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	886,365	0	(22,768)	863,597	874,981	8.56	74,898
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	815,349	0	(653,875)	161,474	488,412	14.95	73,018
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	71,637	7.90	5,659
TOTAL COMMON PLANT	1,933,246	0	(676,643)	1,256,603	1,594,925		167,326
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%	296,947	0	(103,932)	193,014	244,980		25,701
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	84,667	0	(13,272)	71,395	78,031	4.53	3,535
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,263,027	0	(1,428,497)	3,834,530	4,548,779	17.05	775,567
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	23,118,210	6,300,000	(10,262,832)	19,155,378	21,136,794	5.53	1,168,358
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	10,494,969	120,000	0	10,614,969	10,554,969	6.66	702,961
TOTAL INFORMATION SERVICES	38,960,873	6,420,000	(11,704,601)	33,676,272	36,318,573		2,650,421
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%	19,024,594	3,134,886	(5,715,357)	16,444,124	17,734,359		1,294,201
LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS							
390.1 STRUCTURES AND IMPROVEMENTS	1,931,591	91,066	(9,107)	2,013,550	1,972,571	3.19	62,925
TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%	999,405	47,118	(4,712)	1,041,811	1,020,608		32,557
TOTAL OTHER PLANT ALLOCATED TO GAS DIVISION	18,322,136	3,087,768	(5,814,577)	15,595,327	16,958,731		1,287,345
TOTAL PLANT IN SERVICE	1,371,504,675	138,135,544	(21,611,080)	1,488,029,139	1,429,766,907		31,112,241

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2012		2013		2014		2015		2016		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)		
GAS PLANT												
305	0	439,982	0	56,278	0	223,599	0	206,178	0	553,000	1,479,037	295,807
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	221,790	40,693	350,176	3,004	108,084	0	36,113	0	883,316	1,643,176	328,635
376.2	0	122,349	0	169,031	0	155,935	0	182,638	0	137,431	767,384	153,477
376.3	0	11,061	0	17,575	0	28,517	0	73,057	0	46,335	176,545	35,309
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(18,148)	96,905	(19,268)	87,047	(27,231)	66,952	(30,924)	125,153	(126,672)	547,834	701,648	140,330
378.1	0	0	0	0	0	0	0	0	0	0	0	0
379	0	0	0	0	0	0	0	0	(9,192)	39,753	30,561	6,112
380	0	1,067,901	(16,310)	1,861,217	0	4,210,886	0	4,358,882	(4,121)	3,548,892	15,027,347	3,005,469
381	(11,238)	13,752	0	3,554	0	0	0	0	(1,390)	2,140	6,818	1,364
381.2	0	0	0	0	0	0	0	0	(927)	1,427	500	100
382	0	3,072	0	23,765	0	11,418	0	6,395	(264)	227,132	271,518	54,304
383	0	41,383	0	21,364	0	266	0	793,334	(86)	73,962	930,223	186,045
384	0	1,357	0	3,620	0	19,227	0	4,676	(65)	56,133	84,948	16,990
385	0	0	0	0	0	0	0	0	(13,752)	59,474	45,722	9,144
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	0	0	2,588	0	0	2,588	518
387	0	0	0	0	0	0	0	0	0	71,883	71,883	14,377
387.1	0	0	0	0	0	0	0	0	0	0	0	0
390.1	0	39,977	0	21,204	0	91,839	0	244,059	0	21,727	418,806	83,761
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	0	0	(4,509)	10	(8,445)	0	(2,963)	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	0	0	(12,050)	(965)	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
TOTAL	(29,388)	2,059,529	(11,444)	2,613,876	(32,672)	4,916,723	(33,887)	6,033,073	(156,469)	6,270,439	21,629,782	4,325,958

Gannett Fleming

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UGI Utilities - Gas Div - FTY
September 30, 2016

UGI UTILITIES, INC. - GAS DIVISION

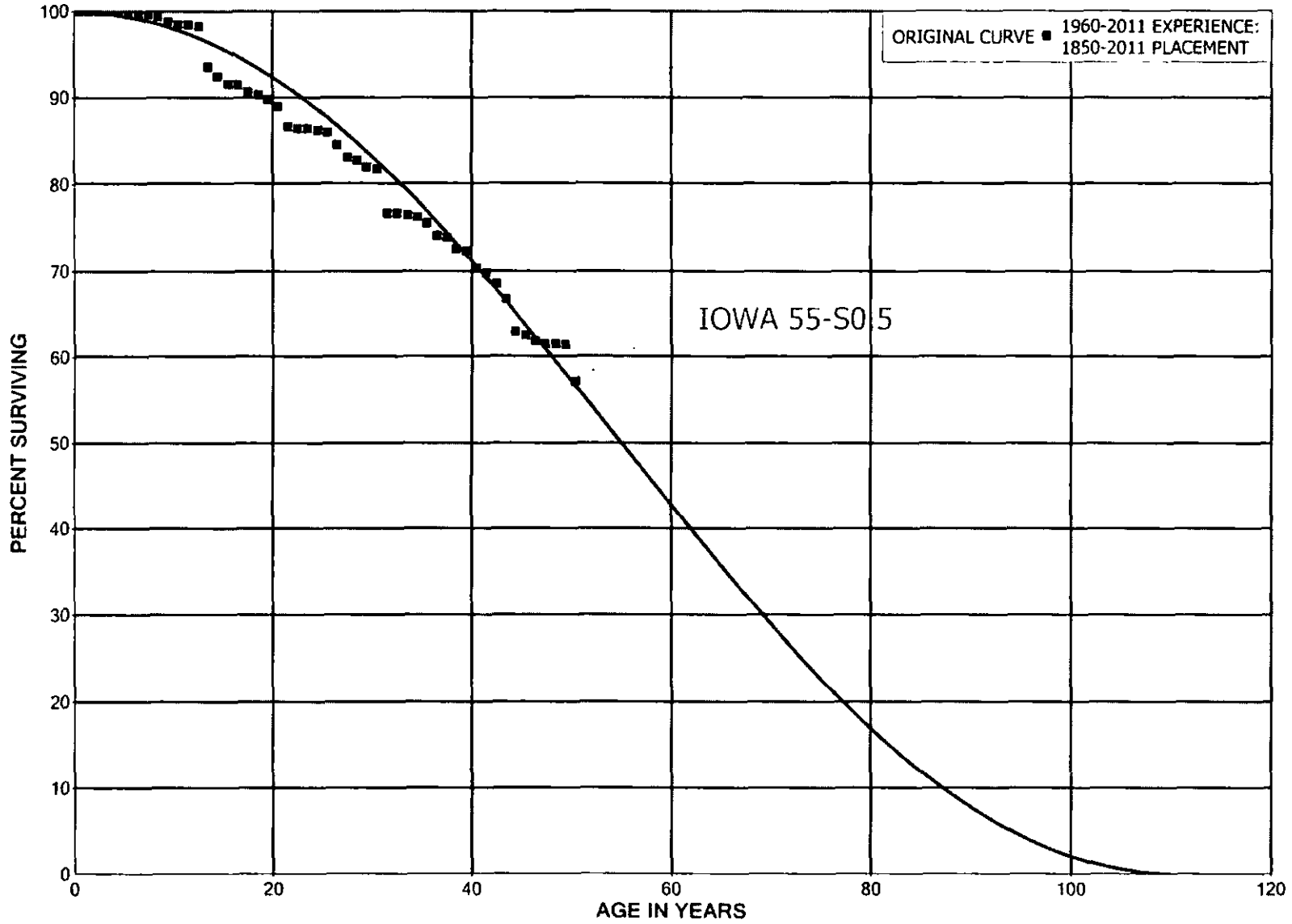
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2012		2013		2014		2015		2016		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)		
OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION												
COMMON PLANT												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
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
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(29,386)	2,059,529	(11,444)	2,613,876	(32,672)	4,916,723	(33,887)	6,033,073	(156,469)	6,270,439	21,629,782	4,325,958

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

PART VI. SERVICE LIFE STATISTICS

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	716,843		0.0000	1.0000	100.00
0.5	762,123		0.0000	1.0000	100.00
1.5	766,718		0.0000	1.0000	100.00
2.5	769,967	89	0.0001	0.9999	100.00
3.5	794,311	137	0.0002	0.9998	99.99
4.5	773,405	2,999	0.0039	0.9961	99.97
5.5	764,453	423	0.0006	0.9994	99.58
6.5	805,148		0.0000	1.0000	99.53
7.5	836,623	2,023	0.0024	0.9976	99.53
8.5	852,639	4,710	0.0055	0.9945	99.29
9.5	854,193	2,610	0.0031	0.9969	98.74
10.5	814,606	639	0.0008	0.9992	98.44
11.5	825,555	1,822	0.0022	0.9978	98.36
12.5	817,057	38,830	0.0475	0.9525	98.14
13.5	821,151	9,540	0.0116	0.9884	93.48
14.5	850,847	7,843	0.0092	0.9908	92.39
15.5	824,029	1,227	0.0015	0.9985	91.54
16.5	822,017	7,417	0.0090	0.9910	91.41
17.5	833,138	2,633	0.0032	0.9968	90.58
18.5	826,625	5,612	0.0068	0.9932	90.29
19.5	827,717	6,838	0.0083	0.9917	89.68
20.5	818,119	20,937	0.0256	0.9744	88.94
21.5	801,321	2,033	0.0025	0.9975	86.66
22.5	783,114		0.0000	1.0000	86.44
23.5	785,768	2,775	0.0035	0.9965	86.44
24.5	764,971	1,812	0.0024	0.9976	86.14
25.5	779,898	13,439	0.0172	0.9828	85.93
26.5	787,725	12,929	0.0164	0.9836	84.45
27.5	681,648	2,939	0.0043	0.9957	83.07
28.5	667,550	6,043	0.0091	0.9909	82.71
29.5	711,966	1,976	0.0028	0.9972	81.96
30.5	707,710	43,921	0.0621	0.9379	81.73
31.5	666,186	685	0.0010	0.9990	76.66
32.5	662,023	1,350	0.0020	0.9980	76.58
33.5	673,611	2,166	0.0032	0.9968	76.43
34.5	727,273	6,619	0.0091	0.9909	76.18
35.5	823,486	16,098	0.0195	0.9805	75.49
36.5	776,933	1,384	0.0018	0.9982	74.01
37.5	764,175	14,093	0.0184	0.9816	73.88
38.5	733,785	2,804	0.0038	0.9962	72.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	748,535	20,796	0.0278	0.9722	72.24
40.5	685,525	4,646	0.0068	0.9932	70.23
41.5	677,285	12,333	0.0182	0.9818	69.76
42.5	648,616	17,071	0.0263	0.9737	68.49
43.5	633,694	34,989	0.0552	0.9448	66.68
44.5	603,280	4,708	0.0078	0.9922	63.00
45.5	602,793	6,685	0.0111	0.9889	62.51
46.5	655,052	3,036	0.0046	0.9954	61.82
47.5	765,500	410	0.0005	0.9995	61.53
48.5	781,837	1,636	0.0021	0.9979	61.50
49.5	873,626	61,152	0.0700	0.9300	61.37
50.5	1,100,154	23,895	0.0217	0.9783	57.07
51.5	1,205,367	5,151	0.0043	0.9957	55.83
52.5	1,180,914	3,076	0.0026	0.9974	55.60
53.5	1,153,440	127	0.0001	0.9999	55.45
54.5	1,155,528	3,504	0.0030	0.9970	55.44
55.5	1,118,770	5,769	0.0052	0.9948	55.28
56.5	1,075,040	5,449	0.0051	0.9949	54.99
57.5	987,723	10,704	0.0108	0.9892	54.71
58.5	913,122	9,305	0.0102	0.9898	54.12
59.5	894,348	3,211	0.0036	0.9964	53.57
60.5	772,171	6,162	0.0080	0.9920	53.38
61.5	451,235	5,610	0.0124	0.9876	52.95
62.5	290,209	2,436	0.0084	0.9916	52.29
63.5	260,907	24,558	0.0941	0.9059	51.85
64.5	180,100	6,254	0.0347	0.9653	46.97
65.5	113,874	4,834	0.0424	0.9576	45.34
66.5	101,712	9,876	0.0971	0.9029	43.42
67.5	105,368	1,502	0.0143	0.9857	39.20
68.5	100,393	22,509	0.2242	0.7758	38.64
69.5	77,376	16,084	0.2079	0.7921	29.98
70.5	65,395	3,262	0.0499	0.9501	23.75
71.5	63,920	498	0.0078	0.9922	22.56
72.5	61,001	18	0.0003	0.9997	22.39
73.5	73,446		0.0000	1.0000	22.38
74.5	73,240		0.0000	1.0000	22.38
75.5	77,838		0.0000	1.0000	22.38
76.5	116,496		0.0000	1.0000	22.38
77.5	115,897	200	0.0017	0.9983	22.38
78.5	110,851		0.0000	1.0000	22.34

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2011			EXPERIENCE BAND 1960-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	130,535	2,347	0.0180	0.9820	22.34	
80.5	127,894	249	0.0019	0.9981	21.94	
81.5	123,734	425	0.0034	0.9966	21.90	
82.5	121,522		0.0000	1.0000	21.82	
83.5	126,607		0.0000	1.0000	21.82	
84.5	115,469	256	0.0022	0.9978	21.82	
85.5	113,776	660	0.0058	0.9942	21.77	
86.5	105,525		0.0000	1.0000	21.65	
87.5	56,043		0.0000	1.0000	21.65	
88.5	55,691		0.0000	1.0000	21.65	
89.5	54,147		0.0000	1.0000	21.65	
90.5	36,739		0.0000	1.0000	21.65	
91.5	34,207		0.0000	1.0000	21.65	
92.5	32,868		0.0000	1.0000	21.65	
93.5	28,124		0.0000	1.0000	21.65	
94.5	22,869		0.0000	1.0000	21.65	
95.5	23,934		0.0000	1.0000	21.65	
96.5	23,934		0.0000	1.0000	21.65	
97.5	23,934		0.0000	1.0000	21.65	
98.5	25,000		0.0000	1.0000	21.65	
99.5	24,643		0.0000	1.0000	21.65	
100.5	24,643		0.0000	1.0000	21.65	
101.5	22,533		0.0000	1.0000	21.65	
102.5	21,629		0.0000	1.0000	21.65	
103.5	20,927		0.0000	1.0000	21.65	
104.5	20,927		0.0000	1.0000	21.65	
105.5	18,792		0.0000	1.0000	21.65	
106.5	17,965		0.0000	1.0000	21.65	
107.5	17,965		0.0000	1.0000	21.65	
108.5	17,965	9,167	0.5103	0.4897	21.65	
109.5	10,667		0.0000	1.0000	10.60	
110.5	10,667		0.0000	1.0000	10.60	
111.5	10,667	67	0.0063	0.9937	10.60	
112.5	10,600		0.0000	1.0000	10.53	
113.5	9,946		0.0000	1.0000	10.53	
114.5	9,767		0.0000	1.0000	10.53	
115.5	9,767	975	0.0998	0.9002	10.53	
116.5	8,792	418	0.0476	0.9524	9.48	
117.5	8,373	2,117	0.2528	0.7472	9.03	
118.5	6,256		0.0000	1.0000	6.75	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

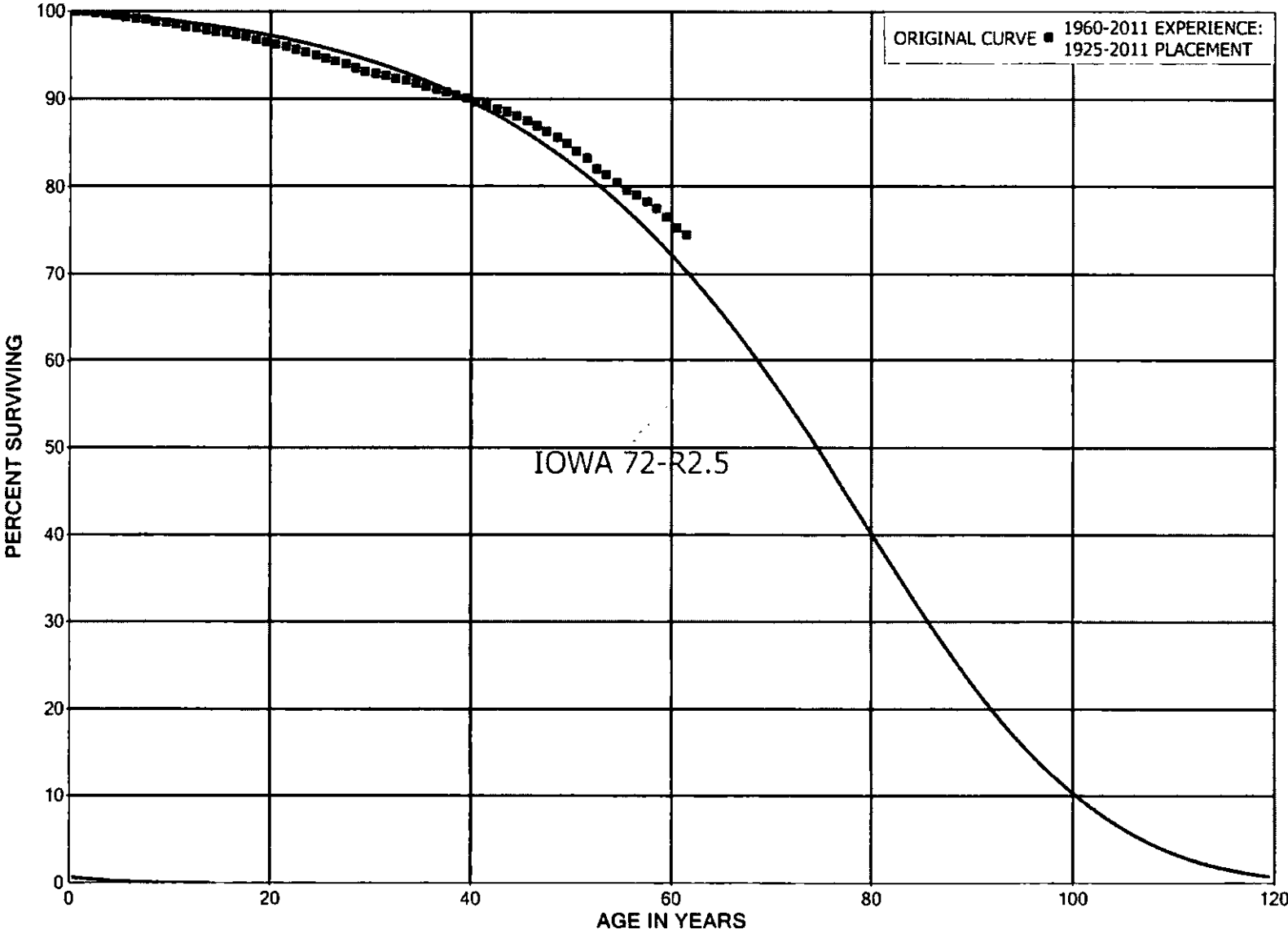
PLACEMENT BAND 1850-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,256		0.0000	1.0000	6.75
120.5	6,256		0.0000	1.0000	6.75
121.5	6,256		0.0000	1.0000	6.75
122.5	2,064		0.0000	1.0000	6.75
123.5	2,064		0.0000	1.0000	6.75
124.5	2,064		0.0000	1.0000	6.75
125.5	2,064		0.0000	1.0000	6.75
126.5	1,363		0.0000	1.0000	6.75
127.5	1,363		0.0000	1.0000	6.75
128.5	1,363		0.0000	1.0000	6.75
129.5	1,363		0.0000	1.0000	6.75
130.5	1,363		0.0000	1.0000	6.75
131.5	1,363		0.0000	1.0000	6.75
132.5	1,436		0.0000	1.0000	6.75
133.5	1,436		0.0000	1.0000	6.75
134.5	1,436		0.0000	1.0000	6.75
135.5	1,436		0.0000	1.0000	6.75
136.5	1,436		0.0000	1.0000	6.75
137.5	1,436		0.0000	1.0000	6.75
138.5	1,436		0.0000	1.0000	6.75
139.5	1,436		0.0000	1.0000	6.75
140.5	1,436		0.0000	1.0000	6.75
141.5	1,436		0.0000	1.0000	6.75
142.5	1,436		0.0000	1.0000	6.75
143.5	1,363		0.0000	1.0000	6.75
144.5	1,363		0.0000	1.0000	6.75
145.5	1,363		0.0000	1.0000	6.75
146.5	1,363		0.0000	1.0000	6.75
147.5	1,363		0.0000	1.0000	6.75
148.5	1,363		0.0000	1.0000	6.75
149.5	1,363		0.0000	1.0000	6.75
150.5	2,795		0.0000	1.0000	6.75
151.5	2,795		0.0000	1.0000	6.75
152.5	2,795		0.0000	1.0000	6.75
153.5	2,795		0.0000	1.0000	6.75
154.5	2,795		0.0000	1.0000	6.75
155.5	2,795		0.0000	1.0000	6.75
156.5	2,795		0.0000	1.0000	6.75
157.5	2,795		0.0000	1.0000	6.75
158.5	2,795		0.0000	1.0000	6.75
159.5	2,795		0.0000	1.0000	6.75
160.5	2,795		0.0000	1.0000	6.75
161.5					6.75



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376 MAINS - PRIMARILY STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



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UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	171,525,935	9,253	0.0001	0.9999	100.00
0.5	172,694,099	128,210	0.0007	0.9993	99.99
1.5	170,837,872	164,256	0.0010	0.9990	99.92
2.5	170,072,546	176,887	0.0010	0.9990	99.82
3.5	170,154,753	344,113	0.0020	0.9980	99.72
4.5	170,808,984	317,798	0.0019	0.9981	99.52
5.5	169,824,318	350,661	0.0021	0.9979	99.33
6.5	169,605,063	114,009	0.0007	0.9993	99.13
7.5	168,713,059	405,086	0.0024	0.9976	99.06
8.5	165,522,756	245,512	0.0015	0.9985	98.82
9.5	166,043,336	376,217	0.0023	0.9977	98.68
10.5	163,749,238	436,247	0.0027	0.9973	98.45
11.5	161,002,322	199,288	0.0012	0.9988	98.19
12.5	159,524,395	377,094	0.0024	0.9976	98.07
13.5	157,372,101	289,231	0.0018	0.9982	97.84
14.5	155,172,767	287,626	0.0019	0.9981	97.66
15.5	149,894,631	371,914	0.0025	0.9975	97.48
16.5	144,321,582	276,363	0.0019	0.9981	97.24
17.5	143,050,064	485,448	0.0034	0.9966	97.05
18.5	141,619,909	346,991	0.0025	0.9975	96.72
19.5	138,791,082	476,428	0.0034	0.9966	96.48
20.5	135,273,592	268,593	0.0020	0.9980	96.15
21.5	131,681,751	490,379	0.0037	0.9963	95.96
22.5	127,741,485	414,847	0.0032	0.9968	95.60
23.5	123,152,066	415,664	0.0034	0.9966	95.29
24.5	120,763,193	476,476	0.0039	0.9961	94.97
25.5	115,381,699	406,422	0.0035	0.9965	94.60
26.5	111,935,132	363,625	0.0032	0.9968	94.26
27.5	109,230,832	541,833	0.0050	0.9950	93.96
28.5	107,214,983	426,696	0.0040	0.9960	93.49
29.5	100,224,554	253,849	0.0025	0.9975	93.12
30.5	93,377,155	316,266	0.0034	0.9966	92.88
31.5	83,652,829	212,510	0.0025	0.9975	92.57
32.5	79,002,765	261,551	0.0033	0.9967	92.33
33.5	76,595,458	258,380	0.0034	0.9966	92.03
34.5	73,759,209	237,578	0.0032	0.9968	91.72
35.5	71,326,937	321,175	0.0045	0.9955	91.42
36.5	68,562,836	225,297	0.0033	0.9967	91.01
37.5	65,038,318	206,964	0.0032	0.9968	90.71
38.5	61,740,169	276,424	0.0045	0.9955	90.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2011			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,352,446	265,416	0.0045	0.9955	90.02
40.5	54,761,450	184,929	0.0034	0.9966	89.61
41.5	51,208,199	272,144	0.0053	0.9947	89.31
42.5	46,875,519	178,613	0.0038	0.9962	88.83
43.5	43,031,621	220,716	0.0051	0.9949	88.49
44.5	39,511,291	235,691	0.0060	0.9940	88.04
45.5	36,090,216	236,307	0.0065	0.9935	87.51
46.5	32,914,662	239,274	0.0073	0.9927	86.94
47.5	30,257,141	241,917	0.0080	0.9920	86.31
48.5	27,522,371	224,396	0.0082	0.9918	85.62
49.5	25,260,635	267,809	0.0106	0.9894	84.92
50.5	23,017,141	205,871	0.0089	0.9911	84.02
51.5	19,832,831	286,597	0.0145	0.9855	83.27
52.5	17,708,504	153,886	0.0087	0.9913	82.07
53.5	14,433,243	149,331	0.0103	0.9897	81.35
54.5	12,686,804	140,935	0.0111	0.9889	80.51
55.5	10,594,648	71,966	0.0068	0.9932	79.62
56.5	9,257,059	87,086	0.0094	0.9906	79.08
57.5	7,688,876	77,838	0.0101	0.9899	78.33
58.5	6,760,732	89,703	0.0133	0.9867	77.54
59.5	5,950,386	93,586	0.0157	0.9843	76.51
60.5	5,458,271	59,237	0.0109	0.9891	75.31
61.5	3,619,443	56,720	0.0157	0.9843	74.49
62.5	3,404,831	71,985	0.0211	0.9789	73.32
63.5	3,215,530	30,259	0.0094	0.9906	71.77
64.5	3,089,151	50,231	0.0163	0.9837	71.10
65.5	2,653,546	39,262	0.0148	0.9852	69.94
66.5	2,595,804	59,505	0.0229	0.9771	68.91
67.5	2,532,000	18,476	0.0073	0.9927	67.33
68.5	2,505,932	31,618	0.0126	0.9874	66.83
69.5	2,431,837	35,432	0.0146	0.9854	65.99
70.5	2,346,725	33,177	0.0141	0.9859	65.03
71.5	2,280,462	38,150	0.0167	0.9833	64.11
72.5	2,211,032	50,835	0.0230	0.9770	63.04
73.5	2,138,099	77,064	0.0360	0.9640	61.59
74.5	2,020,610	62,825	0.0311	0.9689	59.37
75.5	1,922,002	28,230	0.0147	0.9853	57.52
76.5	1,863,842	40,408	0.0217	0.9783	56.68
77.5	1,826,368	15,085	0.0083	0.9917	55.45
78.5	1,789,411	13,704	0.0077	0.9923	54.99

UGI UTILITIES, INC. - GAS DIVISION

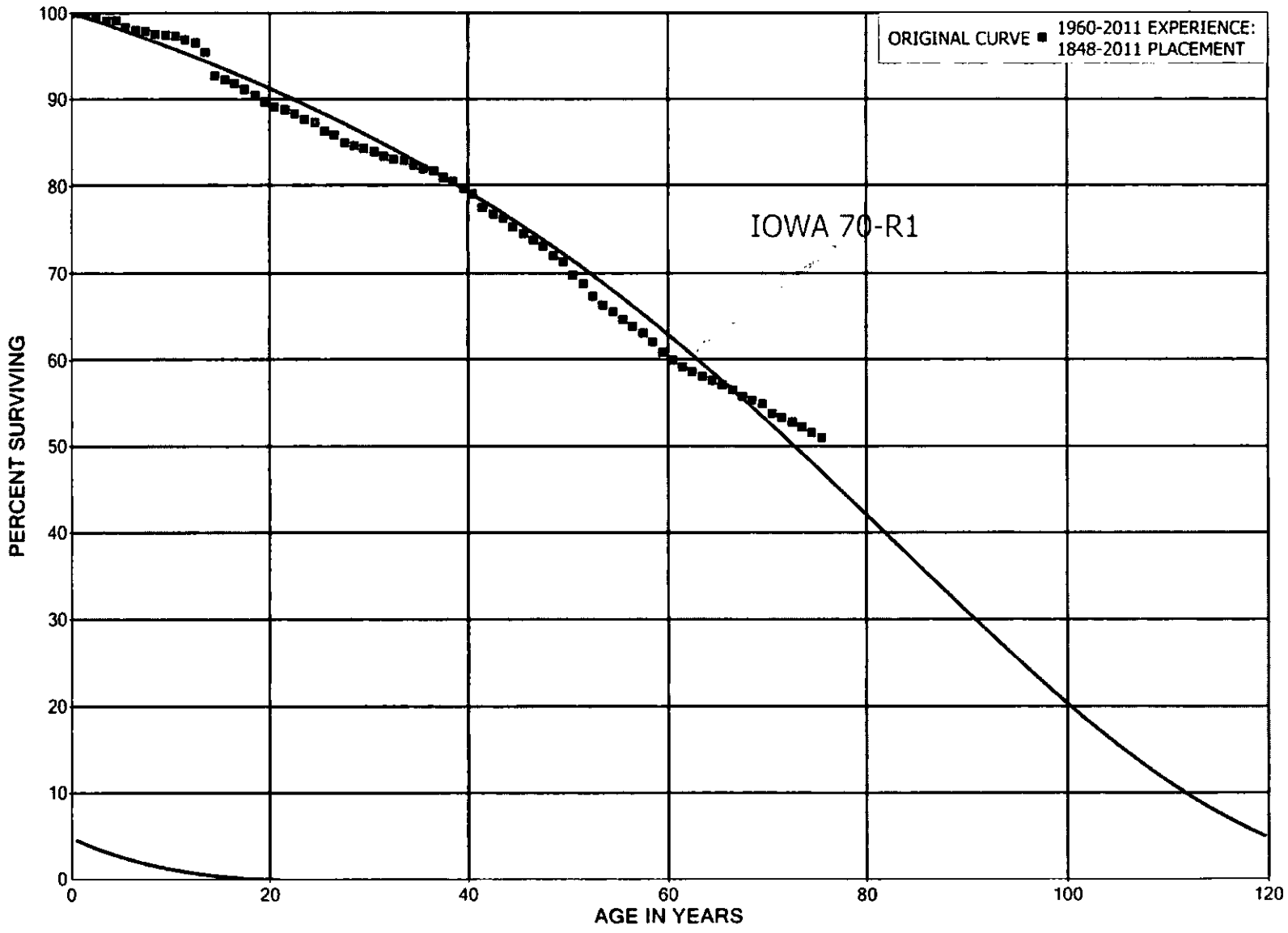
ACCOUNT 376 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2011			EXPERIENCE BAND 1960-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,736,197	19,569	0.0113	0.9887	54.57	
80.5	1,476,813	40,479	0.0274	0.9726	53.95	
81.5	1,048,407	28,142	0.0268	0.9732	52.48	
82.5	798,677	20,001	0.0250	0.9750	51.07	
83.5	539,256	28,573	0.0530	0.9470	49.79	
84.5	421,196	22,194	0.0527	0.9473	47.15	
85.5	37,816	7,256	0.1919	0.8081	44.67	
86.5					36.10	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



ORIGINAL CURVE ■ 1960-2011 EXPERIENCE:
1848-2011 PLACEMENT

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UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,429		0.0000	1.0000	100.00
0.5	362,798		0.0000	1.0000	100.00
1.5	644,588	3,376	0.0052	0.9948	100.00
2.5	957,719	3,473	0.0036	0.9964	99.48
3.5	1,225,928	525	0.0004	0.9996	99.12
4.5	1,431,874	11,504	0.0080	0.9920	99.07
5.5	1,643,312	5,158	0.0031	0.9969	98.28
6.5	1,911,000	2,734	0.0014	0.9986	97.97
7.5	2,108,714	6,671	0.0032	0.9968	97.83
8.5	2,302,901	1,972	0.0009	0.9991	97.52
9.5	2,511,213	3,127	0.0012	0.9988	97.44
10.5	2,677,251	14,625	0.0055	0.9945	97.31
11.5	2,791,786	8,394	0.0030	0.9970	96.78
12.5	2,903,598	31,594	0.0109	0.9891	96.49
13.5	2,934,288	86,763	0.0296	0.9704	95.44
14.5	2,873,867	13,462	0.0047	0.9953	92.62
15.5	2,878,337	15,246	0.0053	0.9947	92.19
16.5	2,926,102	21,862	0.0075	0.9925	91.70
17.5	2,935,995	19,803	0.0067	0.9933	91.01
18.5	3,001,136	26,985	0.0090	0.9910	90.40
19.5	3,014,954	18,325	0.0061	0.9939	89.59
20.5	3,040,046	9,333	0.0031	0.9969	89.04
21.5	3,067,923	18,431	0.0060	0.9940	88.77
22.5	3,077,259	21,917	0.0071	0.9929	88.23
23.5	3,080,393	12,031	0.0039	0.9961	87.61
24.5	3,079,582	34,170	0.0111	0.9889	87.26
25.5	3,053,713	16,511	0.0054	0.9946	86.30
26.5	3,076,526	33,572	0.0109	0.9891	85.83
27.5	3,068,839	9,579	0.0031	0.9969	84.89
28.5	3,108,809	10,891	0.0035	0.9965	84.63
29.5	3,237,599	16,633	0.0051	0.9949	84.33
30.5	3,429,273	18,628	0.0054	0.9946	83.90
31.5	3,609,663	15,311	0.0042	0.9958	83.44
32.5	3,813,701	8,873	0.0023	0.9977	83.09
33.5	4,094,805	26,216	0.0064	0.9936	82.89
34.5	4,372,081	19,307	0.0044	0.9956	82.36
35.5	4,876,014	18,656	0.0038	0.9962	82.00
36.5	5,197,336	43,775	0.0084	0.9916	81.69
37.5	5,299,880	29,004	0.0055	0.9945	81.00
38.5	5,346,458	56,405	0.0106	0.9894	80.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,378,541	45,417	0.0084	0.9916	79.71
40.5	5,392,460	106,710	0.0198	0.9802	79.03
41.5	5,323,277	51,809	0.0097	0.9903	77.47
42.5	5,346,189	26,553	0.0050	0.9950	76.71
43.5	5,414,374	71,600	0.0132	0.9868	76.33
44.5	5,419,065	55,266	0.0102	0.9898	75.32
45.5	5,397,016	59,045	0.0109	0.9891	74.56
46.5	5,369,965	49,771	0.0093	0.9907	73.74
47.5	5,382,978	78,203	0.0145	0.9855	73.06
48.5	5,334,721	54,614	0.0102	0.9898	72.00
49.5	5,325,249	117,027	0.0220	0.9780	71.26
50.5	5,262,562	73,414	0.0140	0.9860	69.69
51.5	5,239,105	107,777	0.0206	0.9794	68.72
52.5	4,938,668	77,727	0.0157	0.9843	67.31
53.5	4,758,191	52,948	0.0111	0.9889	66.25
54.5	4,559,490	61,905	0.0136	0.9864	65.51
55.5	4,375,193	51,257	0.0117	0.9883	64.62
56.5	4,231,555	55,076	0.0130	0.9870	63.86
57.5	4,079,791	61,120	0.0150	0.9850	63.03
58.5	3,893,252	80,732	0.0207	0.9793	62.09
59.5	3,752,953	55,766	0.0149	0.9851	60.80
60.5	3,611,235	43,570	0.0121	0.9879	59.90
61.5	3,442,154	33,878	0.0098	0.9902	59.17
62.5	3,358,829	27,753	0.0083	0.9917	58.59
63.5	3,272,660	30,220	0.0092	0.9908	58.11
64.5	3,200,103	28,460	0.0089	0.9911	57.57
65.5	3,165,448	28,269	0.0089	0.9911	57.06
66.5	3,148,317	46,767	0.0149	0.9851	56.55
67.5	3,096,944	23,931	0.0077	0.9923	55.71
68.5	3,090,229	25,784	0.0083	0.9917	55.28
69.5	3,080,525	59,954	0.0195	0.9805	54.82
70.5	2,997,537	29,009	0.0097	0.9903	53.75
71.5	2,964,935	29,299	0.0099	0.9901	53.23
72.5	2,919,959	29,843	0.0102	0.9898	52.70
73.5	2,895,198	35,371	0.0122	0.9878	52.17
74.5	2,852,535	28,980	0.0102	0.9898	51.53
75.5	2,817,536	34,051	0.0121	0.9879	51.01
76.5	2,792,527	33,491	0.0120	0.9880	50.39
77.5	2,771,150	34,680	0.0125	0.9875	49.78
78.5	2,721,990	32,794	0.0120	0.9880	49.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,696,835	47,112	0.0175	0.9825	48.57
80.5	2,636,474	47,171	0.0179	0.9821	47.72
81.5	2,515,500	27,190	0.0108	0.9892	46.87
82.5	2,348,934	46,625	0.0198	0.9802	46.36
83.5	2,226,434	41,201	0.0185	0.9815	45.44
84.5	2,087,366	31,059	0.0149	0.9851	44.60
85.5	1,879,247	24,475	0.0130	0.9870	43.94
86.5	1,724,634	25,590	0.0148	0.9852	43.36
87.5	1,477,219	23,389	0.0158	0.9842	42.72
88.5	1,333,210	15,238	0.0114	0.9886	42.04
89.5	1,226,685	19,402	0.0158	0.9842	41.56
90.5	1,166,479	20,183	0.0173	0.9827	40.91
91.5	1,120,002	11,318	0.0101	0.9899	40.20
92.5	1,084,404	19,745	0.0182	0.9818	39.79
93.5	1,047,885	30,857	0.0294	0.9706	39.07
94.5	982,204	17,775	0.0181	0.9819	37.92
95.5	916,919	8,690	0.0095	0.9905	37.23
96.5	870,177	12,264	0.0141	0.9859	36.88
97.5	844,883	18,190	0.0215	0.9785	36.36
98.5	812,526	11,355	0.0140	0.9860	35.58
99.5	774,825	10,325	0.0133	0.9867	35.08
100.5	742,427	15,243	0.0205	0.9795	34.61
101.5	693,325	19,167	0.0276	0.9724	33.90
102.5	646,724	14,128	0.0218	0.9782	32.96
103.5	604,728	16,489	0.0273	0.9727	32.24
104.5	568,829	14,204	0.0250	0.9750	31.36
105.5	532,443	9,567	0.0180	0.9820	30.58
106.5	500,822	12,911	0.0258	0.9742	30.03
107.5	463,651	14,513	0.0313	0.9687	29.26
108.5	425,282	10,654	0.0251	0.9749	28.34
109.5	403,630	15,352	0.0380	0.9620	27.63
110.5	356,942	8,907	0.0250	0.9750	26.58
111.5	322,880	7,261	0.0225	0.9775	25.92
112.5	301,403	8,299	0.0275	0.9725	25.33
113.5	284,798	4,655	0.0163	0.9837	24.64
114.5	271,800	7,056	0.0260	0.9740	24.23
115.5	250,839	4,796	0.0191	0.9809	23.60
116.5	231,461	8,340	0.0360	0.9640	23.15
117.5	217,978	1,563	0.0072	0.9928	22.32
118.5	208,664	3,856	0.0185	0.9815	22.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	202,322	2,255	0.0111	0.9889	21.75
120.5	193,747	2,901	0.0150	0.9850	21.51
121.5	183,467	5,957	0.0325	0.9675	21.19
122.5	172,470	7,947	0.0461	0.9539	20.50
123.5	160,163	2,026	0.0127	0.9873	19.55
124.5	154,351	2,706	0.0175	0.9825	19.31
125.5	144,722	4,996	0.0345	0.9655	18.97
126.5	138,183	4,694	0.0340	0.9660	18.31
127.5	131,468	4,538	0.0345	0.9655	17.69
128.5	120,950	5,215	0.0431	0.9569	17.08
129.5	112,021	2,312	0.0206	0.9794	16.34
130.5	106,647	3,012	0.0282	0.9718	16.01
131.5	101,299	919	0.0091	0.9909	15.55
132.5	97,850	3,082	0.0315	0.9685	15.41
133.5	91,505	1,140	0.0125	0.9875	14.93
134.5	84,556	2,002	0.0237	0.9763	14.74
135.5	74,865	1,470	0.0196	0.9804	14.39
136.5	68,580	3,144	0.0459	0.9541	14.11
137.5	65,080	1,078	0.0166	0.9834	13.46
138.5	47,953	1,903	0.0397	0.9603	13.24
139.5	32,316	1,040	0.0322	0.9678	12.71
140.5	30,045	874	0.0291	0.9709	12.31
141.5	24,486	880	0.0359	0.9641	11.95
142.5	23,038	639	0.0277	0.9723	11.52
143.5	19,967	992	0.0497	0.9503	11.20
144.5	18,005	434	0.0241	0.9759	10.64
145.5	17,366	663	0.0382	0.9618	10.39
146.5	15,378	582	0.0379	0.9621	9.99
147.5	14,376	672	0.0467	0.9533	9.61
148.5	13,704	196	0.0143	0.9857	9.16
149.5	13,508		0.0000	1.0000	9.03
150.5	13,341	92	0.0069	0.9931	9.03
151.5	9,485	466	0.0491	0.9509	8.97
152.5	7,340	1,167	0.1590	0.8410	8.53
153.5	6,173	597	0.0968	0.9032	7.17
154.5	5,575		0.0000	1.0000	6.48
155.5	5,464	53	0.0097	0.9903	6.48
156.5	5,411	44	0.0081	0.9919	6.41
157.5	4,545		0.0000	1.0000	6.36
158.5	2,878	827	0.2875	0.7125	6.36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

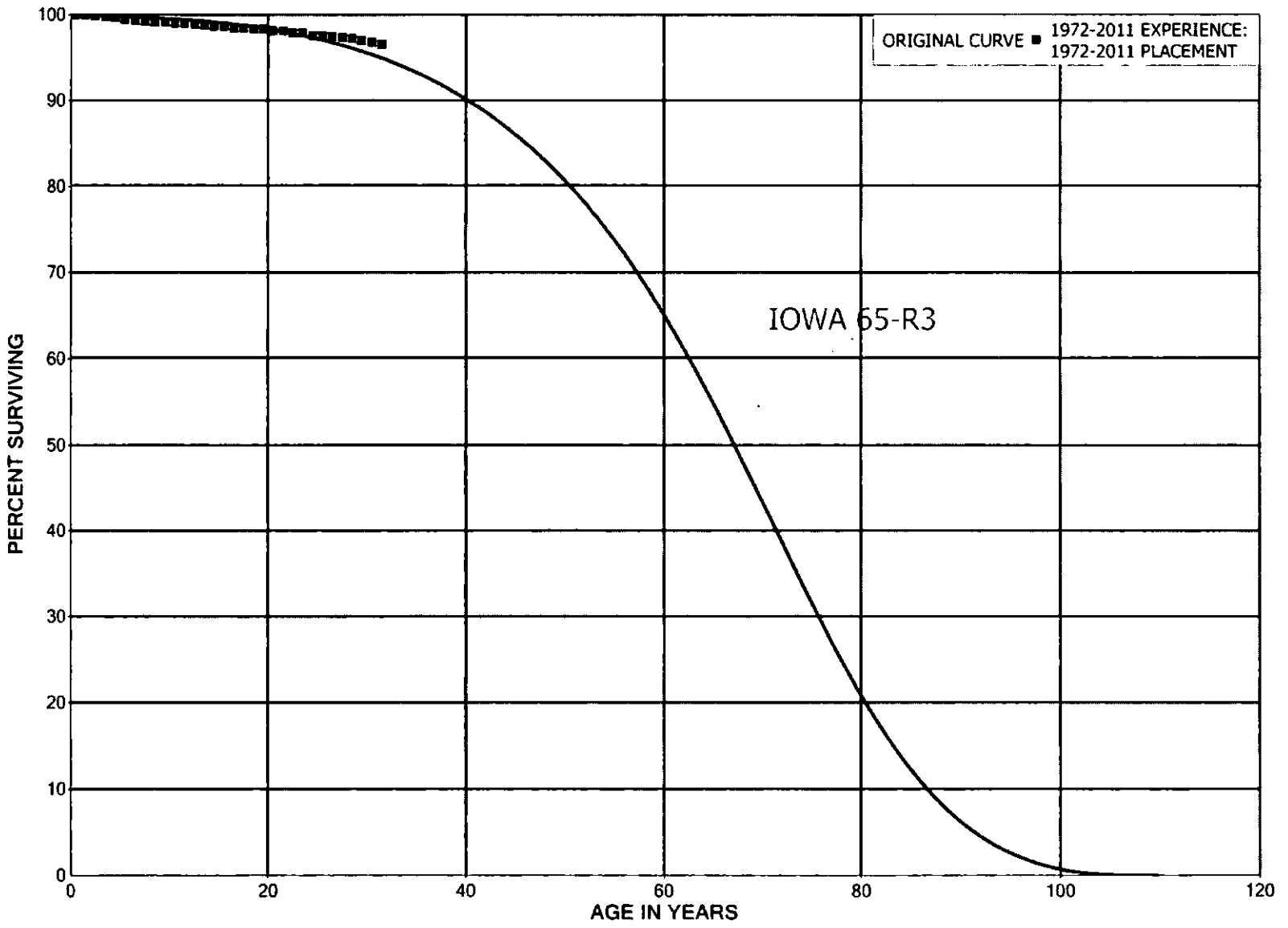
PLACEMENT BAND 1848-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	1,675	272	0.1621	0.8379	4.53
160.5	221		0.0000	1.0000	3.80
161.5	85		0.0000	1.0000	3.80
162.5	85		0.0000	1.0000	3.80
163.5					3.80



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

ORIGINAL LIFE TABLE

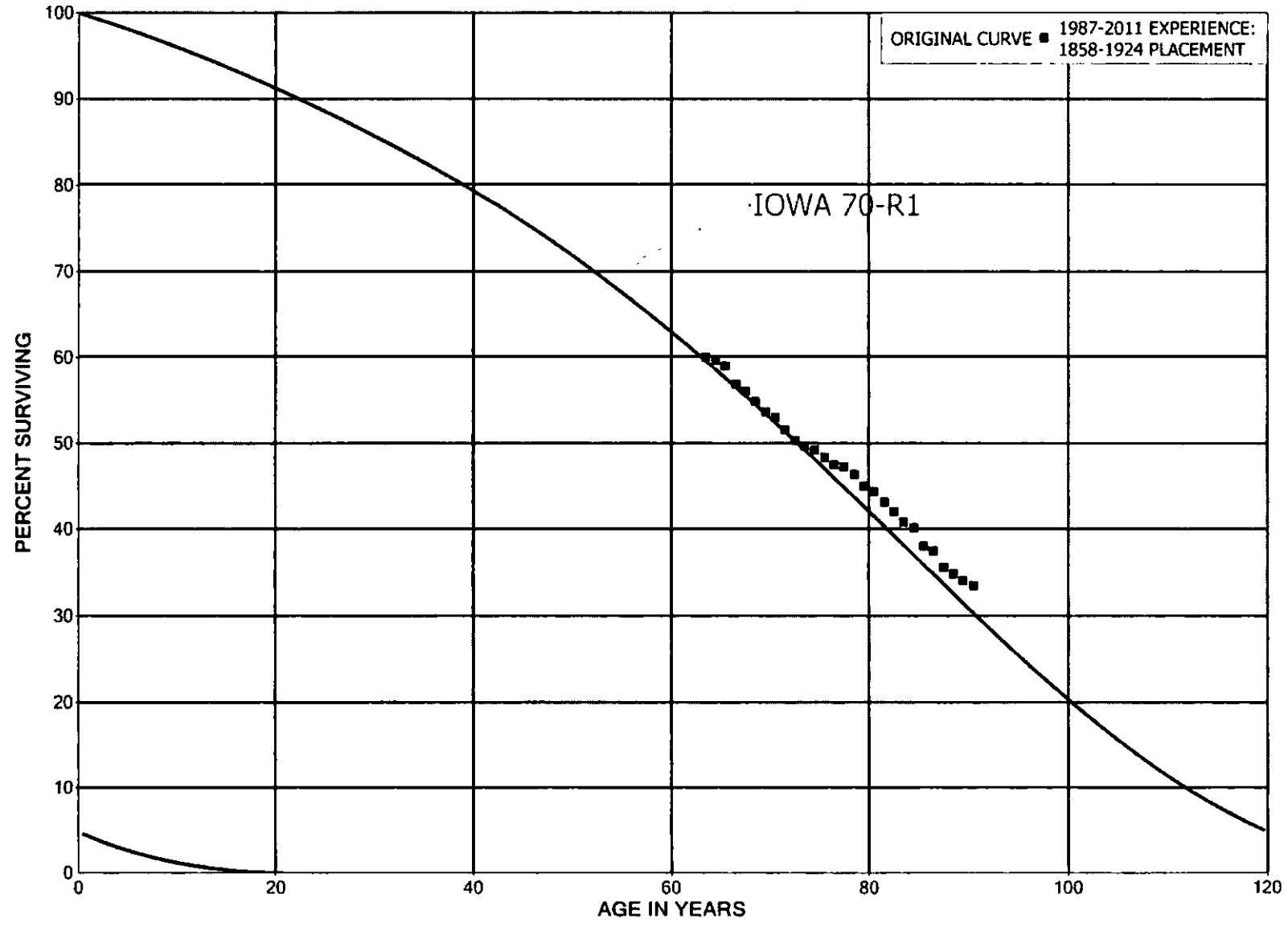
PLACEMENT BAND 1972-2011

EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	312,623,301	291	0.0000	1.0000	100.00
0.5	319,232,004	229,432	0.0007	0.9993	100.00
1.5	290,674,727	364,407	0.0013	0.9987	99.93
2.5	280,712,738	230,045	0.0008	0.9992	99.80
3.5	267,953,255	261,620	0.0010	0.9990	99.72
4.5	253,035,056	470,392	0.0019	0.9981	99.62
5.5	237,808,825	240,443	0.0010	0.9990	99.44
6.5	223,257,809	250,147	0.0011	0.9989	99.34
7.5	209,479,547	230,939	0.0011	0.9989	99.23
8.5	195,252,616	56,196	0.0003	0.9997	99.12
9.5	185,043,324	181,125	0.0010	0.9990	99.09
10.5	173,677,955	89,014	0.0005	0.9995	98.99
11.5	162,725,353	230,326	0.0014	0.9986	98.94
12.5	151,733,175	196,354	0.0013	0.9987	98.80
13.5	141,477,307	91,509	0.0006	0.9994	98.67
14.5	127,150,136	57,525	0.0005	0.9995	98.61
15.5	117,556,709	148,631	0.0013	0.9987	98.56
16.5	101,959,412	67,887	0.0007	0.9993	98.44
17.5	92,269,198	54,302	0.0006	0.9994	98.37
18.5	86,934,039	68,878	0.0008	0.9992	98.32
19.5	79,721,418	96,957	0.0012	0.9988	98.24
20.5	70,342,687	76,169	0.0011	0.9989	98.12
21.5	55,111,452	93,458	0.0017	0.9983	98.01
22.5	41,394,299	23,304	0.0006	0.9994	97.85
23.5	30,282,415	72,742	0.0024	0.9976	97.79
24.5	22,229,113	12,540	0.0006	0.9994	97.56
25.5	17,578,695	16,845	0.0010	0.9990	97.50
26.5	13,864,165	13,549	0.0010	0.9990	97.41
27.5	10,302,588	13,213	0.0013	0.9987	97.31
28.5	7,677,535	22,562	0.0029	0.9971	97.19
29.5	5,487,447	11,191	0.0020	0.9980	96.90
30.5	3,895,289	7,558	0.0019	0.9981	96.71
31.5	2,709,885	7,642	0.0028	0.9972	96.52
32.5	2,070,120	1,887	0.0009	0.9991	96.25
33.5	1,281,512	3,581	0.0028	0.9972	96.16
34.5	772,528	4,944	0.0064	0.9936	95.89
35.5	209,122	10,036	0.0480	0.9520	95.28
36.5	116,199		0.0000	1.0000	90.70
37.5	78,055	142	0.0018	0.9982	90.70
38.5	25,153	25	0.0010	0.9990	90.54
39.5					90.45



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1924

EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1924			EXPERIENCE BAND 1987-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5	74,822		0.0000		
63.5	138,090	982	0.0071	0.9929	60.00
64.5	160,344	1,746	0.0109	0.9891	59.57
65.5	180,134	6,379	0.0354	0.9646	58.92
66.5	180,863	2,380	0.0132	0.9868	56.84
67.5	187,809	4,157	0.0221	0.9779	56.09
68.5	193,504	4,443	0.0230	0.9770	54.85
69.5	197,529	2,263	0.0115	0.9885	53.59
70.5	240,482	6,495	0.0270	0.9730	52.98
71.5	267,584	6,528	0.0244	0.9756	51.54
72.5	355,036	4,768	0.0134	0.9866	50.29
73.5	376,789	3,224	0.0086	0.9914	49.61
74.5	393,509	6,859	0.0174	0.9826	49.19
75.5	415,072	7,571	0.0182	0.9818	48.33
76.5	418,418	2,828	0.0068	0.9932	47.45
77.5	426,142	7,691	0.0180	0.9820	47.13
78.5	427,057	12,197	0.0286	0.9714	46.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1924

EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	418,582	6,709	0.0160	0.9840	44.96
80.5	432,716	11,196	0.0259	0.9741	44.23
81.5	427,328	11,347	0.0266	0.9734	43.09
82.5	423,785	12,079	0.0285	0.9715	41.95
83.5	395,943	6,256	0.0158	0.9842	40.75
84.5	390,467	20,870	0.0534	0.9466	40.11
85.5	372,665	5,350	0.0144	0.9856	37.96
86.5	368,309	19,184	0.0521	0.9479	37.42
87.5	307,564	6,569	0.0214	0.9786	35.47
88.5	286,743	6,292	0.0219	0.9781	34.71
89.5	266,658	4,763	0.0179	0.9821	33.95
90.5	251,949	26,701	0.1060	0.8940	33.34
91.5	237,628	1,363	0.0057	0.9943	29.81
92.5	231,164	3,941	0.0170	0.9830	29.64
93.5	220,070	1,710	0.0078	0.9922	29.13
94.5	214,963	2,890	0.0134	0.9866	28.91
95.5	192,768	1,741	0.0090	0.9910	28.52
96.5	168,087	1,183	0.0070	0.9930	28.26
97.5	115,138	1,356	0.0118	0.9882	28.06
98.5	93,941	839	0.0089	0.9911	27.73
99.5	91,239	1	0.0000	1.0000	27.48
100.5	50,671	626	0.0124	0.9876	27.48
101.5	41,042	523	0.0127	0.9873	27.14
102.5	33,953	445	0.0131	0.9869	26.80
103.5	27,302	577	0.0211	0.9789	26.45
104.5	24,220	37	0.0015	0.9985	25.89
105.5	20,180	280	0.0139	0.9861	25.85
106.5	18,093	40	0.0022	0.9978	25.49
107.5	11,344		0.0000	1.0000	25.43
108.5	8,755	143	0.0163	0.9837	25.43
109.5	7,754	2	0.0002	0.9998	25.02
110.5	5,929	9	0.0015	0.9985	25.01
111.5	5,760	1	0.0001	0.9999	24.97
112.5	5,069	954	0.1882	0.8118	24.97
113.5	3,924	84	0.0215	0.9785	20.27
114.5	3,769	95	0.0251	0.9749	19.84
115.5	3,474	16	0.0047	0.9953	19.34
116.5	3,557	64	0.0180	0.9820	19.25
117.5	3,497	70	0.0199	0.9801	18.90
118.5	3,219		0.0000	1.0000	18.52

UGI UTILITIES, INC. - GAS DIVISION

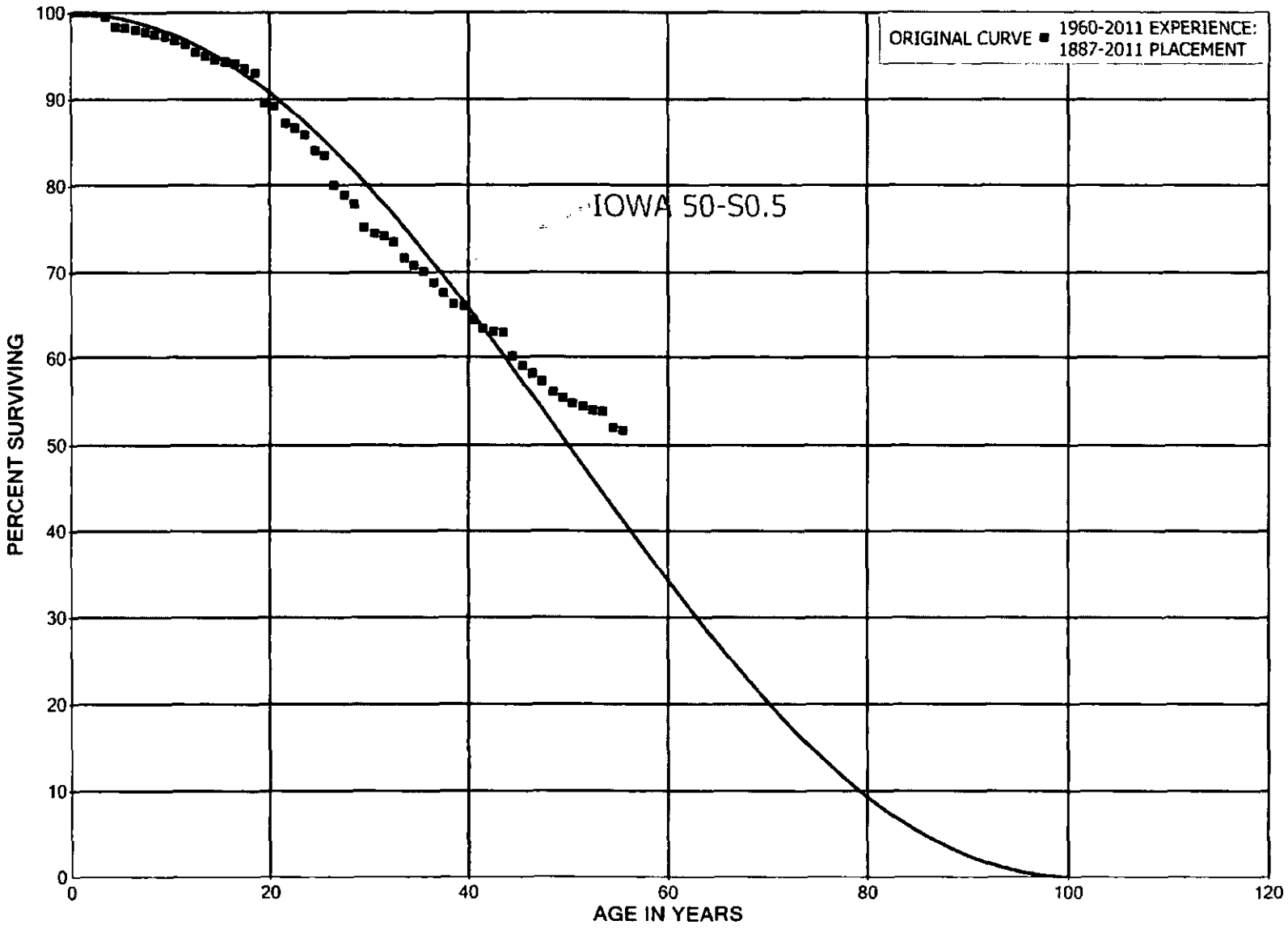
ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1924			EXPERIENCE BAND 1987-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	3,243	30	0.0091	0.9909	18.52	
120.5	3,022	186	0.0617	0.9383	18.35	
121.5	2,805	3	0.0009	0.9991	17.22	
122.5	2,572	174	0.0676	0.9324	17.21	
123.5	2,344		0.0000	1.0000	16.04	
124.5	2,347	165	0.0703	0.9297	16.04	
125.5	2,387	319	0.1336	0.8664	14.92	
126.5	2,221		0.0000	1.0000	12.92	
127.5	2,223	54	0.0242	0.9758	12.92	
128.5	2,439		0.0000	1.0000	12.61	
129.5	1,933	141	0.0731	0.9269	12.61	
130.5	1,562		0.0000	1.0000	11.69	
131.5	651	3	0.0048	0.9952	11.69	
132.5	646		0.0000	1.0000	11.63	
133.5	646	1	0.0015	0.9985	11.63	
134.5	645		0.0000	1.0000	11.61	
135.5	645		0.0000	1.0000	11.61	
136.5	643		0.0000	1.0000	11.61	
137.5	619		0.0000	1.0000	11.61	
138.5	573		0.0000	1.0000	11.61	
139.5	573	4	0.0072	0.9928	11.61	
140.5	569		0.0000	1.0000	11.53	
141.5	554		0.0000	1.0000	11.53	
142.5	549		0.0000	1.0000	11.53	
143.5	532		0.0000	1.0000	11.53	
144.5	500		0.0000	1.0000	11.53	
145.5	500	9	0.0176	0.9824	11.53	
146.5	491		0.0000	1.0000	11.33	
147.5	491		0.0000	1.0000	11.33	
148.5	491		0.0000	1.0000	11.33	
149.5	491		0.0000	1.0000	11.33	
150.5	491		0.0000	1.0000	11.33	
151.5	343		0.0000	1.0000	11.33	
152.5	341		0.0000	1.0000	11.33	
153.5					11.33	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,238,567		0.0000	1.0000	100.00
0.5	19,151,115	4,823	0.0003	0.9997	100.00
1.5	18,287,853	1,463	0.0001	0.9999	99.97
2.5	17,568,262	81,227	0.0046	0.9954	99.97
3.5	15,986,365	197,675	0.0124	0.9876	99.50
4.5	15,299,287	22,397	0.0015	0.9985	98.27
5.5	13,280,600	27,246	0.0021	0.9979	98.13
6.5	12,416,253	30,686	0.0025	0.9975	97.93
7.5	11,292,632	29,301	0.0026	0.9974	97.69
8.5	9,055,866	21,431	0.0024	0.9976	97.43
9.5	8,806,116	38,664	0.0044	0.9956	97.20
10.5	8,206,061	38,520	0.0047	0.9953	96.78
11.5	7,491,311	76,168	0.0102	0.9898	96.32
12.5	7,241,071	32,779	0.0045	0.9955	95.34
13.5	6,716,520	25,359	0.0038	0.9962	94.91
14.5	6,385,451	17,299	0.0027	0.9973	94.55
15.5	5,413,957	14,027	0.0026	0.9974	94.30
16.5	4,983,089	28,680	0.0058	0.9942	94.05
17.5	4,789,000	28,035	0.0059	0.9941	93.51
18.5	4,681,510	172,246	0.0368	0.9632	92.96
19.5	4,197,750	19,744	0.0047	0.9953	89.54
20.5	3,974,458	87,103	0.0219	0.9781	89.12
21.5	3,695,265	23,678	0.0064	0.9936	87.17
22.5	3,309,649	28,299	0.0086	0.9914	86.61
23.5	3,106,205	67,191	0.0216	0.9784	85.87
24.5	2,879,481	15,664	0.0054	0.9946	84.01
25.5	2,660,606	110,986	0.0417	0.9583	83.56
26.5	2,366,198	34,768	0.0147	0.9853	80.07
27.5	2,257,378	31,293	0.0139	0.9861	78.89
28.5	2,199,354	73,644	0.0335	0.9665	77.80
29.5	1,935,550	18,405	0.0095	0.9905	75.19
30.5	1,710,393	6,440	0.0038	0.9962	74.48
31.5	1,602,026	14,676	0.0092	0.9908	74.20
32.5	1,559,321	39,437	0.0253	0.9747	73.52
33.5	1,466,242	20,191	0.0138	0.9862	71.66
34.5	1,403,842	11,413	0.0081	0.9919	70.67
35.5	1,322,429	25,017	0.0189	0.9811	70.10
36.5	1,242,990	23,055	0.0185	0.9815	68.77
37.5	1,159,381	21,700	0.0187	0.9813	67.50
38.5	1,121,773	3,374	0.0030	0.9970	66.23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,069,041	26,281	0.0246	0.9754	66.03
40.5	852,786	13,114	0.0154	0.9846	64.41
41.5	787,612	4,504	0.0057	0.9943	63.42
42.5	756,612	1,743	0.0023	0.9977	63.06
43.5	711,336	31,405	0.0441	0.9559	62.91
44.5	627,790	11,188	0.0178	0.9822	60.13
45.5	593,367	9,254	0.0156	0.9844	59.06
46.5	568,381	8,405	0.0148	0.9852	58.14
47.5	540,820	11,024	0.0204	0.9796	57.28
48.5	504,506	6,300	0.0125	0.9875	56.11
49.5	461,452	5,749	0.0125	0.9875	55.41
50.5	416,997	2,167	0.0052	0.9948	54.72
51.5	380,674	3,589	0.0094	0.9906	54.44
52.5	373,129	558	0.0015	0.9985	53.93
53.5	334,856	11,722	0.0350	0.9650	53.85
54.5	300,814	2,006	0.0067	0.9933	51.96
55.5	204,836	2,784	0.0136	0.9864	51.61
56.5	178,245	1,848	0.0104	0.9896	50.91
57.5	118,249	1,270	0.0107	0.9893	50.38
58.5	95,191	1,355	0.0142	0.9858	49.84
59.5	70,287	1,661	0.0236	0.9764	49.13
60.5	57,626	405	0.0070	0.9930	47.97
61.5	39,064	3,472	0.0889	0.9111	47.64
62.5	34,308	1,520	0.0443	0.9557	43.40
63.5	31,057		0.0000	1.0000	41.48
64.5	28,451	1,378	0.0484	0.9516	41.48
65.5	26,193	1,269	0.0485	0.9515	39.47
66.5	24,261	722	0.0297	0.9703	37.56
67.5	23,540		0.0000	1.0000	36.44
68.5	22,589		0.0000	1.0000	36.44
69.5	20,197		0.0000	1.0000	36.44
70.5	20,129	60	0.0030	0.9970	36.44
71.5	19,704		0.0000	1.0000	36.33
72.5	20,091		0.0000	1.0000	36.33
73.5	20,091		0.0000	1.0000	36.33
74.5	18,767	388	0.0207	0.9793	36.33
75.5	17,507		0.0000	1.0000	35.58
76.5	17,455		0.0000	1.0000	35.58
77.5	17,455	599	0.0343	0.9657	35.58
78.5	16,855	283	0.0168	0.9832	34.36

UGI UTILITIES, INC. - GAS DIVISION

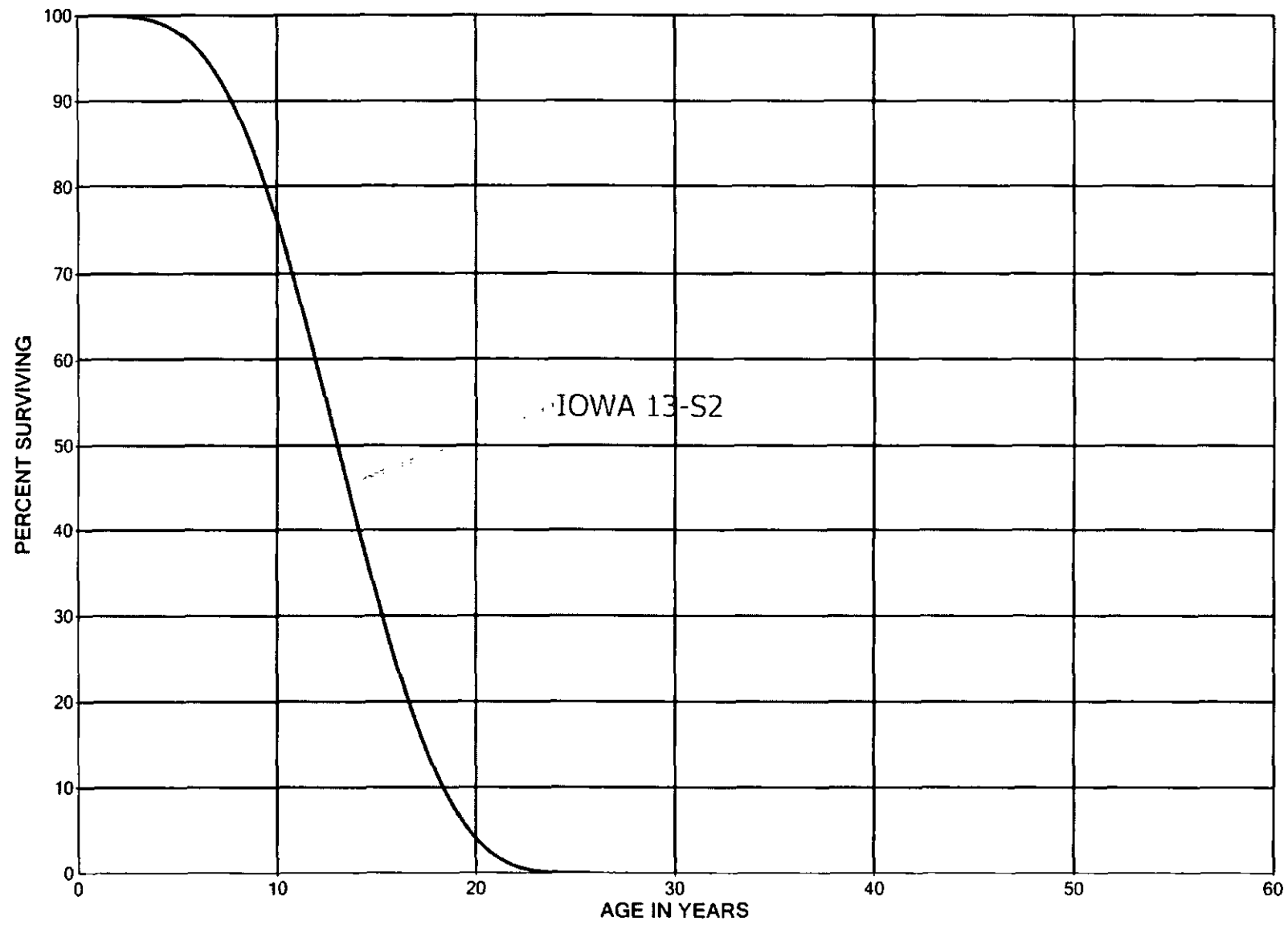
ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,572		0.0000	1.0000	33.78
80.5	12,851		0.0000	1.0000	33.78
81.5	12,091	647	0.0535	0.9465	33.78
82.5	10,795		0.0000	1.0000	31.97
83.5	10,749		0.0000	1.0000	31.97
84.5	8,273	774	0.0936	0.9064	31.97
85.5	5,834		0.0000	1.0000	28.98
86.5	5,834	574	0.0984	0.9016	28.98
87.5	2,560	206	0.0806	0.9194	26.13
88.5	2,009		0.0000	1.0000	24.03
89.5	2,009		0.0000	1.0000	24.03
90.5	1,948		0.0000	1.0000	24.03
91.5	1,108		0.0000	1.0000	24.03
92.5	241		0.0000	1.0000	24.03
93.5	241		0.0000	1.0000	24.03
94.5	241		0.0000	1.0000	24.03
95.5	60		0.0000	1.0000	24.03
96.5	60		0.0000	1.0000	24.03
97.5	60		0.0000	1.0000	24.03
98.5	60		0.0000	1.0000	24.03
99.5	60		0.0000	1.0000	24.03
100.5	60		0.0000	1.0000	24.03
101.5					24.03

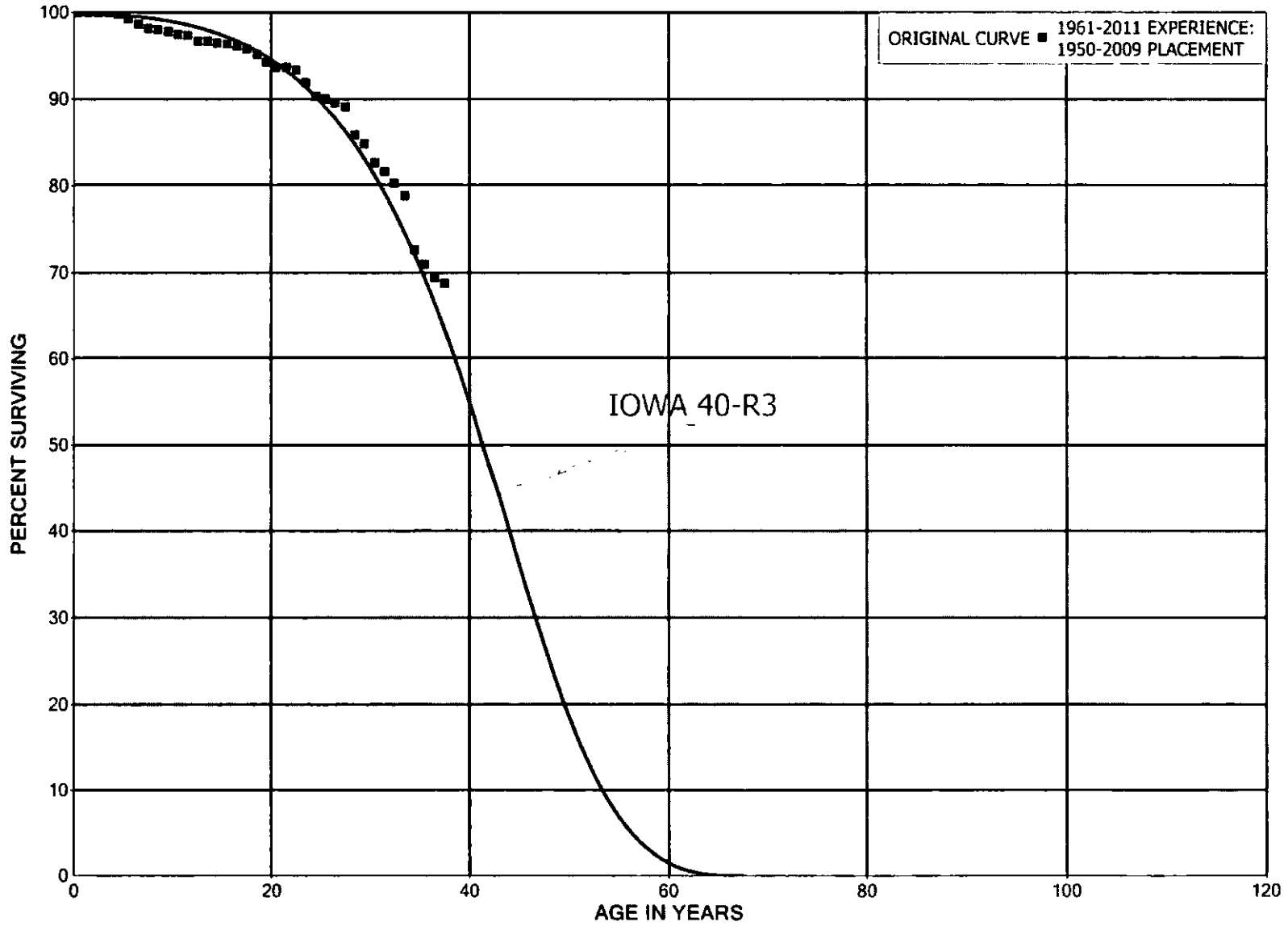


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 378.1 MEASURING AND REGULATING STATION EQUIPMENT - SCADA
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PERCENT SURVIVING

AGE IN YEARS

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEAS AND REG STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2009

EXPERIENCE BAND 1961-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,220,611		0.0000	1.0000	100.00
0.5	4,220,219		0.0000	1.0000	100.00
1.5	4,383,746		0.0000	1.0000	100.00
2.5	4,520,267	946	0.0002	0.9998	100.00
3.5	4,378,165	12,486	0.0029	0.9971	99.98
4.5	4,392,797	23,023	0.0052	0.9948	99.69
5.5	4,409,180	24,641	0.0056	0.9944	99.17
6.5	4,417,757	26,736	0.0061	0.9939	98.62
7.5	4,394,928	3,606	0.0008	0.9992	98.02
8.5	4,389,831	11,766	0.0027	0.9973	97.94
9.5	4,399,799	11,576	0.0026	0.9974	97.68
10.5	4,393,153	7,507	0.0017	0.9983	97.42
11.5	4,262,266	26,220	0.0062	0.9938	97.25
12.5	4,234,516	1,979	0.0005	0.9995	96.66
13.5	4,222,370	8,773	0.0021	0.9979	96.61
14.5	3,977,193	6,119	0.0015	0.9985	96.41
15.5	3,586,582	6,414	0.0018	0.9982	96.26
16.5	3,317,384	11,235	0.0034	0.9966	96.09
17.5	3,300,330	23,328	0.0071	0.9929	95.76
18.5	3,233,669	31,661	0.0098	0.9902	95.09
19.5	3,017,668	16,455	0.0055	0.9945	94.16
20.5	2,743,473	955	0.0003	0.9997	93.64
21.5	2,618,536	8,252	0.0032	0.9968	93.61
22.5	2,576,871	41,032	0.0159	0.9841	93.32
23.5	2,516,223	42,959	0.0171	0.9829	91.83
24.5	1,686,662	6,296	0.0037	0.9963	90.26
25.5	1,292,510	6,487	0.0050	0.9950	89.92
26.5	853,853	3,887	0.0046	0.9954	89.47
27.5	641,035	23,255	0.0363	0.9637	89.07
28.5	611,061	6,783	0.0111	0.9889	85.83
29.5	462,332	12,366	0.0267	0.9733	84.88
30.5	369,790	4,359	0.0118	0.9882	82.61
31.5	360,793	6,167	0.0171	0.9829	81.64
32.5	353,083	6,313	0.0179	0.9821	80.24
33.5	342,528	27,058	0.0790	0.9210	78.81
34.5	315,322	6,902	0.0219	0.9781	72.58
35.5	295,602	6,544	0.0221	0.9779	70.99
36.5	263,728	2,835	0.0108	0.9892	69.42
37.5	241,874	82	0.0003	0.9997	68.68
38.5	203,597	117	0.0006	0.9994	68.65

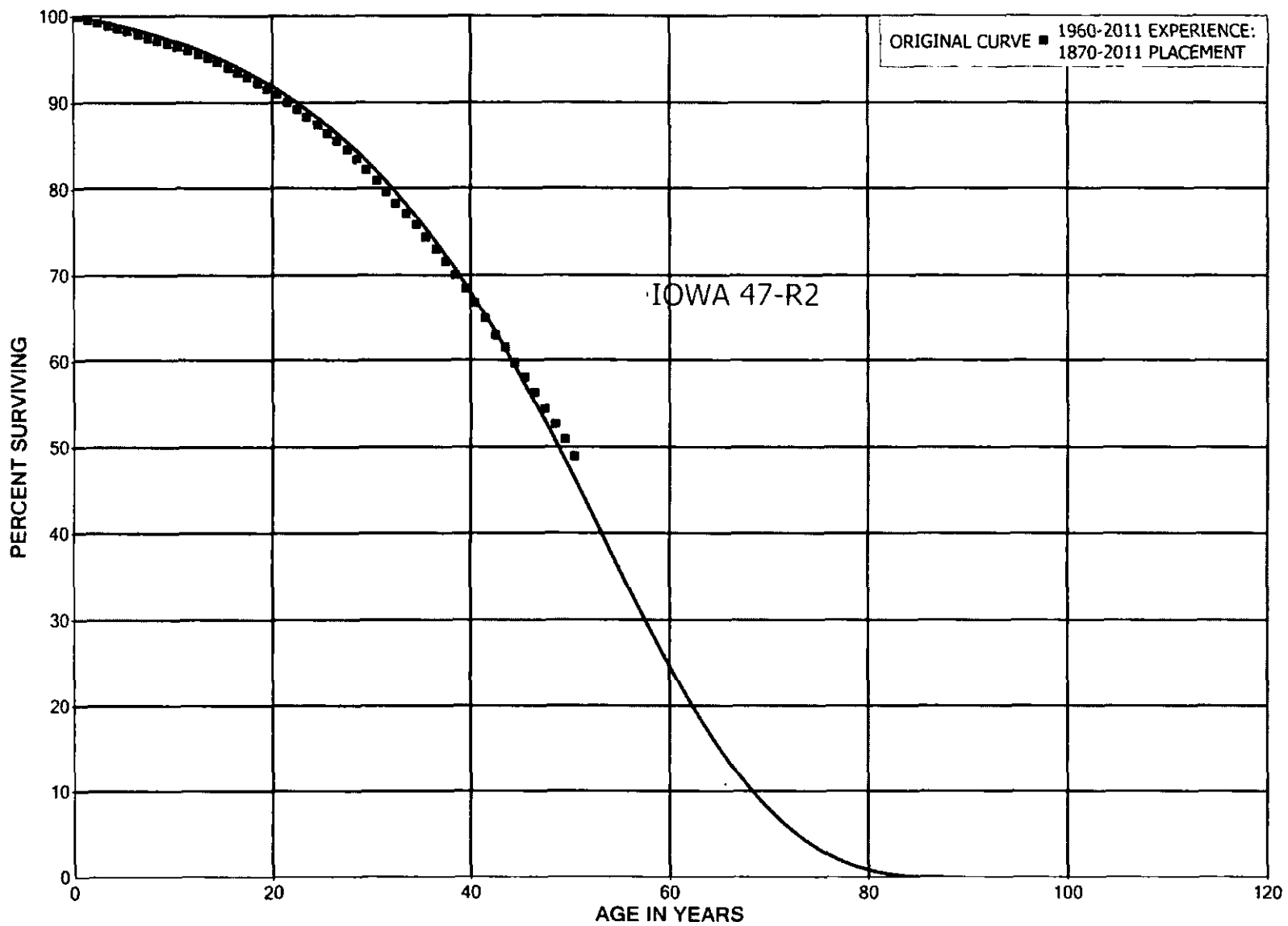
UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEAS AND REG STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2009			EXPERIENCE BAND 1961-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	166,790	313	0.0019	0.9981	68.61	
40.5	166,477	2,345	0.0141	0.9859	68.48	
41.5	163,579		0.0000	1.0000	67.52	
42.5	147,647		0.0000	1.0000	67.52	
43.5	146,828		0.0000	1.0000	67.52	
44.5	132,453		0.0000	1.0000	67.52	
45.5	112,874		0.0000	1.0000	67.52	
46.5	71,278		0.0000	1.0000	67.52	
47.5	71,278		0.0000	1.0000	67.52	
48.5	71,247		0.0000	1.0000	67.52	
49.5	69,908		0.0000	1.0000	67.52	
50.5	67,992		0.0000	1.0000	67.52	
51.5	40,904		0.0000	1.0000	67.52	
52.5	36,511		0.0000	1.0000	67.52	
53.5	27,993		0.0000	1.0000	67.52	
54.5	22,621		0.0000	1.0000	67.52	
55.5	1,331		0.0000	1.0000	67.52	
56.5	1,331		0.0000	1.0000	67.52	
57.5					67.52	

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	396,469,070	336,960	0.0008	0.9992	100.00
0.5	387,645,246	1,727,410	0.0045	0.9955	99.92
1.5	371,856,911	1,126,975	0.0030	0.9970	99.47
2.5	354,920,078	1,214,218	0.0034	0.9966	99.17
3.5	339,130,503	1,017,455	0.0030	0.9970	98.83
4.5	327,602,776	1,185,934	0.0036	0.9964	98.53
5.5	315,322,513	1,186,214	0.0038	0.9962	98.18
6.5	303,574,715	1,152,800	0.0038	0.9962	97.81
7.5	291,063,988	1,019,124	0.0035	0.9965	97.44
8.5	278,725,003	1,075,564	0.0039	0.9961	97.09
9.5	266,274,417	1,008,055	0.0038	0.9962	96.72
10.5	254,281,219	1,211,318	0.0048	0.9952	96.35
11.5	242,359,706	1,037,309	0.0043	0.9957	95.89
12.5	230,764,595	1,044,885	0.0045	0.9955	95.48
13.5	219,514,930	1,129,492	0.0051	0.9949	95.05
14.5	205,534,472	1,202,915	0.0059	0.9941	94.56
15.5	191,995,581	1,213,524	0.0063	0.9937	94.01
16.5	176,154,755	1,158,536	0.0066	0.9934	93.41
17.5	161,781,312	1,109,491	0.0069	0.9931	92.80
18.5	153,342,659	1,016,023	0.0066	0.9934	92.16
19.5	141,428,198	1,192,477	0.0084	0.9916	91.55
20.5	129,455,143	1,165,345	0.0090	0.9910	90.78
21.5	116,156,502	1,086,398	0.0094	0.9906	89.96
22.5	104,058,170	1,010,956	0.0097	0.9903	89.12
23.5	95,171,279	948,169	0.0100	0.9900	88.26
24.5	87,519,091	939,757	0.0107	0.9893	87.38
25.5	80,899,789	916,744	0.0113	0.9887	86.44
26.5	74,094,453	854,736	0.0115	0.9885	85.46
27.5	68,120,961	859,672	0.0126	0.9874	84.47
28.5	62,377,948	956,192	0.0153	0.9847	83.41
29.5	54,577,495	806,601	0.0148	0.9852	82.13
30.5	45,932,118	741,449	0.0161	0.9839	80.92
31.5	37,602,309	602,445	0.0160	0.9840	79.61
32.5	32,184,889	513,150	0.0159	0.9841	78.33
33.5	28,931,998	477,776	0.0165	0.9835	77.08
34.5	25,528,423	481,136	0.0188	0.9812	75.81
35.5	23,495,206	467,432	0.0199	0.9801	74.38
36.5	21,670,644	417,251	0.0193	0.9807	72.90
37.5	19,384,162	422,283	0.0218	0.9782	71.50
38.5	17,177,624	371,847	0.0216	0.9784	69.94

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,411,230	385,739	0.0250	0.9750	68.43
40.5	13,804,289	372,201	0.0270	0.9730	66.72
41.5	12,292,949	363,780	0.0296	0.9704	64.92
42.5	10,937,999	264,913	0.0242	0.9758	63.00
43.5	9,699,998	282,459	0.0291	0.9709	61.47
44.5	8,613,742	240,867	0.0280	0.9720	59.68
45.5	7,580,147	226,867	0.0299	0.9701	58.01
46.5	6,522,071	215,073	0.0330	0.9670	56.27
47.5	5,710,682	193,129	0.0338	0.9662	54.42
48.5	4,989,855	169,562	0.0340	0.9660	52.58
49.5	4,346,391	169,956	0.0391	0.9609	50.79
50.5	3,754,826	157,778	0.0420	0.9580	48.81
51.5	3,058,002	156,784	0.0513	0.9487	46.75
52.5	2,568,409	117,281	0.0457	0.9543	44.36
53.5	2,274,557	120,315	0.0529	0.9471	42.33
54.5	2,012,506	110,212	0.0548	0.9452	40.09
55.5	1,782,710	92,267	0.0518	0.9482	37.90
56.5	1,625,714	90,595	0.0557	0.9443	35.94
57.5	1,500,854	79,800	0.0532	0.9468	33.93
58.5	1,386,197	93,462	0.0674	0.9326	32.13
59.5	1,236,689	70,067	0.0567	0.9433	29.96
60.5	1,136,644	60,440	0.0532	0.9468	28.27
61.5	1,053,359	52,360	0.0497	0.9503	26.76
62.5	975,787	47,196	0.0484	0.9516	25.43
63.5	849,983	45,940	0.0540	0.9460	24.20
64.5	794,177	41,032	0.0517	0.9483	22.89
65.5	744,907	41,329	0.0555	0.9445	21.71
66.5	700,073	35,879	0.0513	0.9487	20.51
67.5	658,305	39,621	0.0602	0.9398	19.46
68.5	612,238	35,595	0.0581	0.9419	18.28
69.5	572,293	35,677	0.0623	0.9377	17.22
70.5	526,967	29,985	0.0569	0.9431	16.15
71.5	493,957	33,392	0.0676	0.9324	15.23
72.5	456,303	28,825	0.0632	0.9368	14.20
73.5	419,517	27,290	0.0651	0.9349	13.30
74.5	386,095	25,173	0.0652	0.9348	12.44
75.5	352,627	18,356	0.0521	0.9479	11.63
76.5	329,247	25,977	0.0789	0.9211	11.02
77.5	298,588	19,271	0.0645	0.9355	10.15
78.5	274,435	16,338	0.0595	0.9405	9.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	256,332	15,069	0.0588	0.9412	8.93
80.5	234,469	14,183	0.0605	0.9395	8.41
81.5	209,262	15,512	0.0741	0.9259	7.90
82.5	178,949	11,636	0.0650	0.9350	7.31
83.5	156,984	10,397	0.0662	0.9338	6.84
84.5	132,633	8,667	0.0653	0.9347	6.38
85.5	117,185	6,704	0.0572	0.9428	5.97
86.5	97,262	5,367	0.0552	0.9448	5.63
87.5	82,576	4,196	0.0508	0.9492	5.31
88.5	69,664	3,916	0.0562	0.9438	5.04
89.5	61,056	4,065	0.0666	0.9334	4.76
90.5	53,114	3,445	0.0649	0.9351	4.44
91.5	47,779	3,616	0.0757	0.9243	4.16
92.5	41,817	2,910	0.0696	0.9304	3.84
93.5	36,094	2,885	0.0799	0.9201	3.57
94.5	29,504	2,014	0.0683	0.9317	3.29
95.5	23,466	1,248	0.0532	0.9468	3.06
96.5	20,242	1,024	0.0506	0.9494	2.90
97.5	17,615	724	0.0411	0.9589	2.75
98.5	15,915	1,031	0.0648	0.9352	2.64
99.5	13,748	850	0.0619	0.9381	2.47
100.5	11,661	874	0.0749	0.9251	2.32
101.5	9,583	532	0.0555	0.9445	2.14
102.5	8,038	541	0.0673	0.9327	2.02
103.5	6,278	214	0.0341	0.9659	1.89
104.5	5,671	139	0.0245	0.9755	1.82
105.5	4,485	167	0.0372	0.9628	1.78
106.5	3,802	112	0.0293	0.9707	1.71
107.5	3,221	107	0.0331	0.9669	1.66
108.5	2,670	215	0.0807	0.9193	1.61
109.5	2,237	51	0.0230	0.9770	1.48
110.5	2,044	245	0.1196	0.8804	1.44
111.5	1,459	20	0.0134	0.9866	1.27
112.5	1,380	38	0.0272	0.9728	1.25
113.5	949	38	0.0399	0.9601	1.22
114.5	823	25	0.0301	0.9699	1.17
115.5	675	12	0.0184	0.9816	1.14
116.5	207	5	0.0219	0.9781	1.12
117.5	176	7	0.0419	0.9581	1.09
118.5	169	3	0.0160	0.9840	1.05

UGI UTILITIES, INC. - GAS DIVISION

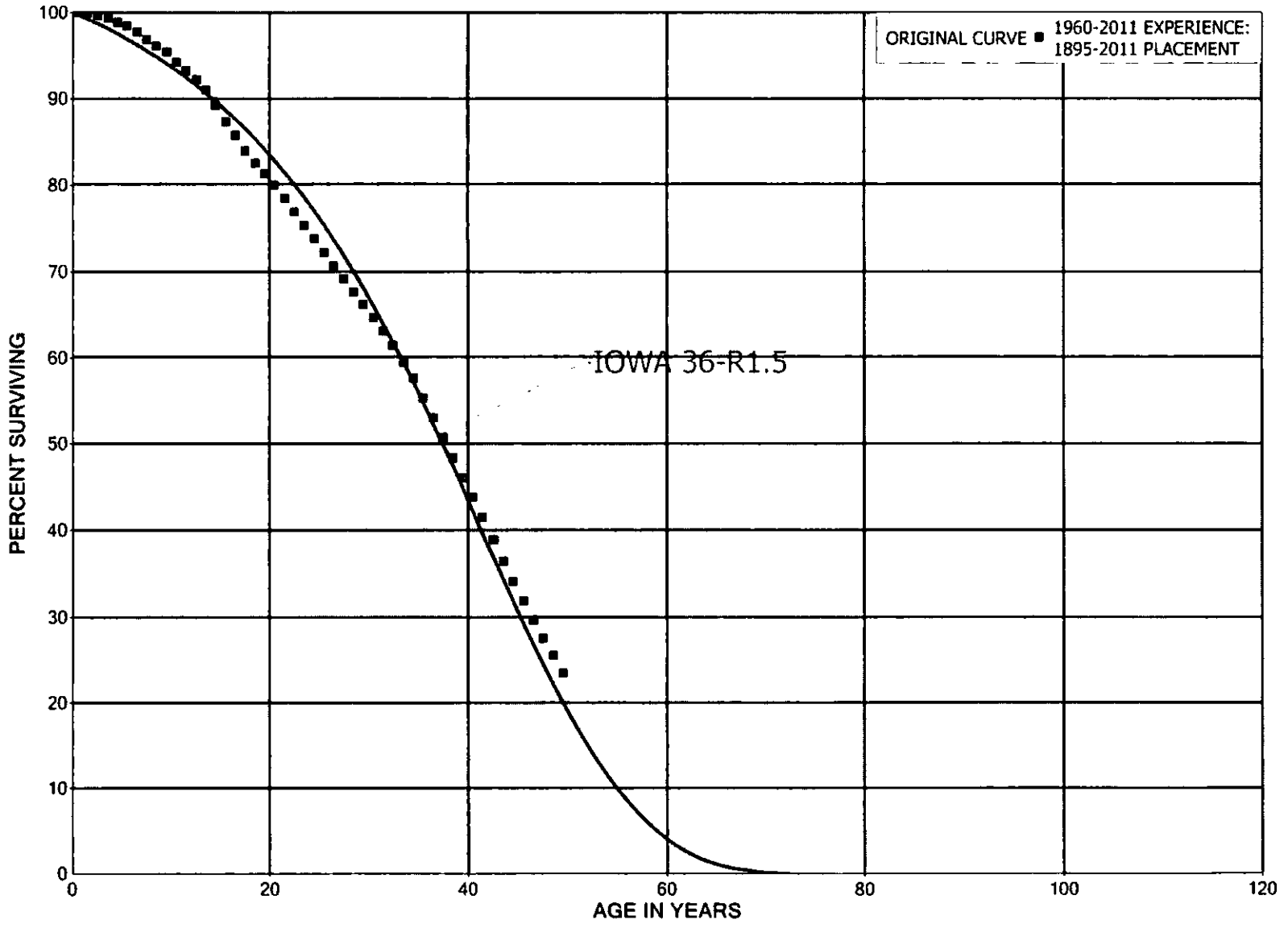
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011			EXPERIENCE BAND 1960-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	153	4	0.0253	0.9747	1.03	
120.5	139	2	0.0171	0.9829	1.00	
121.5	104		0.0000	1.0000	0.99	
122.5	77		0.0000	1.0000	0.99	
123.5	16		0.0000	1.0000	0.99	
124.5	16		0.0000	1.0000	0.99	
125.5	16		0.0000	1.0000	0.99	
126.5	15		0.0000	1.0000	0.99	
127.5	15		0.0000	1.0000	0.99	
128.5	15		0.0000	1.0000	0.99	
129.5					0.99	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,324,729	801	0.0000	1.0000	100.00
0.5	46,474,946	99,140	0.0021	0.9979	100.00
1.5	42,759,310	65,053	0.0015	0.9985	99.78
2.5	40,997,511	127,452	0.0031	0.9969	99.63
3.5	36,688,848	182,586	0.0050	0.9950	99.32
4.5	35,624,894	144,238	0.0040	0.9960	98.83
5.5	33,840,341	230,237	0.0068	0.9932	98.43
6.5	32,638,929	293,060	0.0090	0.9910	97.76
7.5	31,598,983	252,926	0.0080	0.9920	96.88
8.5	30,439,957	240,499	0.0079	0.9921	96.11
9.5	29,383,717	345,261	0.0118	0.9882	95.35
10.5	27,772,921	297,185	0.0107	0.9893	94.23
11.5	26,385,592	306,173	0.0116	0.9884	93.22
12.5	25,012,986	309,539	0.0124	0.9876	92.14
13.5	23,792,754	476,086	0.0200	0.9800	91.00
14.5	22,225,901	460,479	0.0207	0.9793	89.18
15.5	20,917,121	380,856	0.0182	0.9818	87.33
16.5	19,309,426	412,898	0.0214	0.9786	85.74
17.5	17,783,019	290,269	0.0163	0.9837	83.90
18.5	16,735,313	258,033	0.0154	0.9846	82.53
19.5	15,400,380	247,567	0.0161	0.9839	81.26
20.5	14,019,030	269,179	0.0192	0.9808	79.96
21.5	12,579,672	247,930	0.0197	0.9803	78.42
22.5	11,635,357	243,428	0.0209	0.9791	76.88
23.5	10,889,716	219,703	0.0202	0.9798	75.27
24.5	10,107,542	216,082	0.0214	0.9786	73.75
25.5	9,470,051	201,970	0.0213	0.9787	72.17
26.5	8,821,966	178,433	0.0202	0.9798	70.63
27.5	8,480,085	191,702	0.0226	0.9774	69.20
28.5	8,281,665	173,868	0.0210	0.9790	67.64
29.5	7,859,522	187,843	0.0239	0.9761	66.22
30.5	7,191,082	178,168	0.0248	0.9752	64.64
31.5	6,139,089	165,047	0.0269	0.9731	63.04
32.5	5,831,161	181,429	0.0311	0.9689	61.34
33.5	5,571,210	174,568	0.0313	0.9687	59.43
34.5	5,397,294	214,684	0.0398	0.9602	57.57
35.5	5,200,971	222,200	0.0427	0.9573	55.28
36.5	4,917,330	212,971	0.0433	0.9567	52.92
37.5	4,596,737	212,885	0.0463	0.9537	50.63
38.5	4,279,835	202,738	0.0474	0.9526	48.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2011			EXPERIENCE BAND 1960-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,033,077	201,641	0.0500	0.9500	45.99	
40.5	3,706,666	197,909	0.0534	0.9466	43.70	
41.5	3,257,091	195,506	0.0600	0.9400	41.36	
42.5	2,764,765	173,894	0.0629	0.9371	38.88	
43.5	2,255,502	148,441	0.0658	0.9342	36.43	
44.5	1,841,262	118,120	0.0642	0.9358	34.04	
45.5	1,541,779	107,309	0.0696	0.9304	31.85	
46.5	1,310,590	93,917	0.0717	0.9283	29.64	
47.5	1,146,244	85,038	0.0742	0.9258	27.51	
48.5	1,007,011	82,723	0.0821	0.9179	25.47	
49.5	901,381	65,872	0.0731	0.9269	23.38	
50.5	827,301	63,368	0.0766	0.9234	21.67	
51.5	752,727	93,195	0.1238	0.8762	20.01	
52.5	676,822	52,327	0.0773	0.9227	17.53	
53.5	612,730	60,457	0.0987	0.9013	16.18	
54.5	543,595	62,227	0.1145	0.8855	14.58	
55.5	469,374	48,004	0.1023	0.8977	12.91	
56.5	412,993	45,128	0.1093	0.8907	11.59	
57.5	363,744	41,528	0.1142	0.8858	10.32	
58.5	313,380	29,669	0.0947	0.9053	9.15	
59.5	273,979	35,089	0.1281	0.8719	8.28	
60.5	231,799	26,540	0.1145	0.8855	7.22	
61.5	200,296	21,178	0.1057	0.8943	6.39	
62.5	173,973	17,061	0.0981	0.9019	5.72	
63.5	153,754	11,885	0.0773	0.9227	5.16	
64.5	136,375	17,135	0.1256	0.8744	4.76	
65.5	114,791	22,958	0.2000	0.8000	4.16	
66.5	89,121	18,858	0.2116	0.7884	3.33	
67.5	67,798	13,600	0.2006	0.7994	2.62	
68.5	52,746	12,417	0.2354	0.7646	2.10	
69.5	38,400	10,187	0.2653	0.7347	1.60	
70.5	23,856	5,364	0.2248	0.7752	1.18	
71.5	15,579	2,877	0.1846	0.8154	0.91	
72.5	10,189	1,063	0.1044	0.8956	0.74	
73.5	7,211	755	0.1048	0.8952	0.67	
74.5	4,515	590	0.1308	0.8692	0.60	
75.5	2,828	805	0.2848	0.7152	0.52	
76.5	1,378	300	0.2180	0.7820	0.37	
77.5	782	164	0.2096	0.7904	0.29	
78.5	570	57	0.0999	0.9001	0.23	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

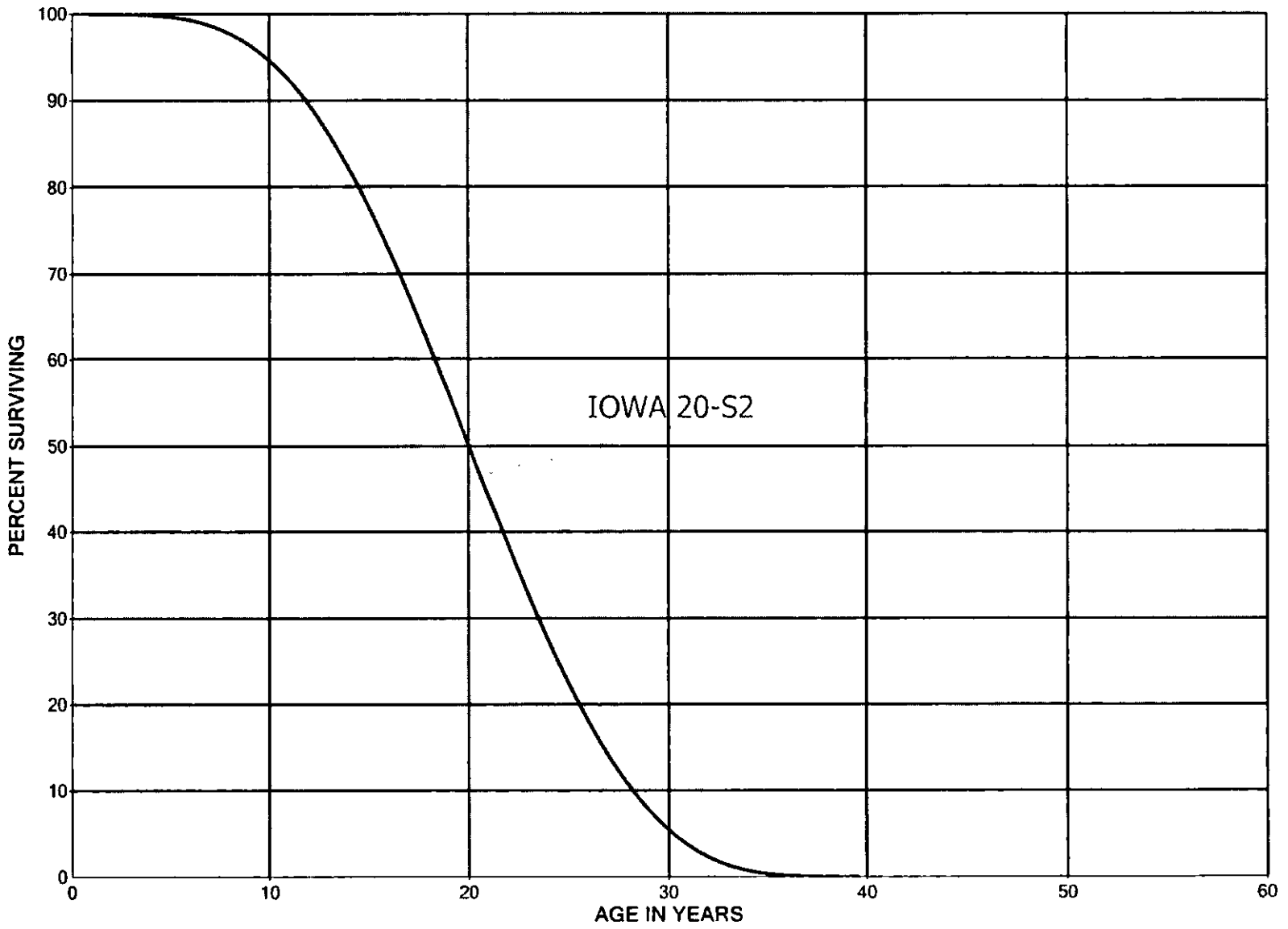
PLACEMENT BAND 1895-2011

EXPERIENCE BAND 1960-2011

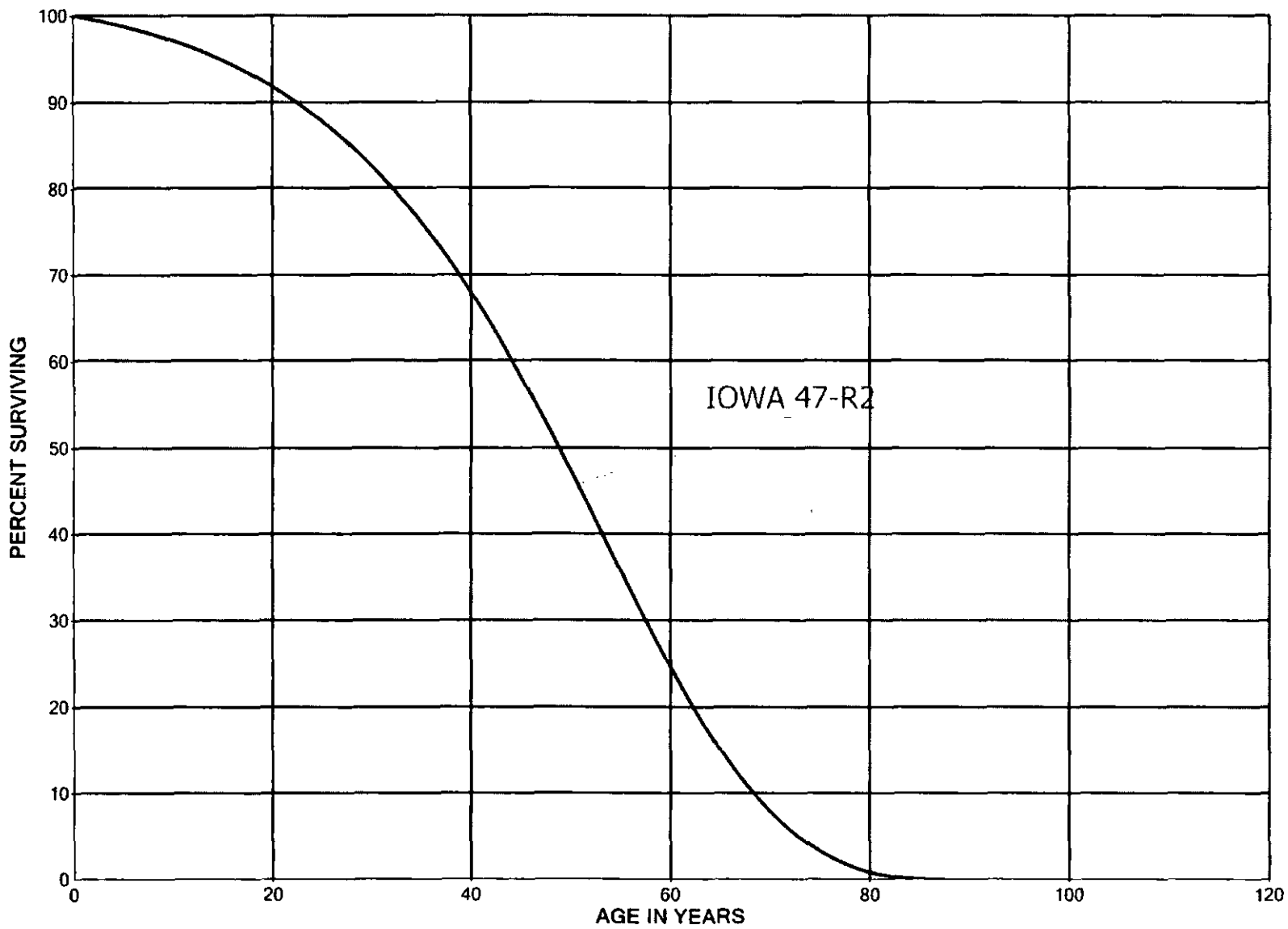
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	368	18	0.0478	0.9522	0.21
80.5	215	8	0.0393	0.9607	0.20
81.5	102		0.0000	1.0000	0.19
82.5	38		0.0000	1.0000	0.19
83.5	29		0.0000	1.0000	0.19
84.5	20		0.0000	1.0000	0.19
85.5	20		0.0000	1.0000	0.19
86.5	20		0.0000	1.0000	0.19
87.5	20		0.0000	1.0000	0.19
88.5	20		0.0000	1.0000	0.19
89.5	20	2	0.1112	0.8888	0.19
90.5	17		0.0000	1.0000	0.17
91.5	17	7	0.3746	0.6254	0.17
92.5	11		0.0000	1.0000	0.11
93.5	11		0.0000	1.0000	0.11
94.5	11		0.0000	1.0000	0.11
95.5	9		0.0000	1.0000	0.11
96.5	9		0.0000	1.0000	0.11
97.5	9		0.0000	1.0000	0.11
98.5	9		0.0000	1.0000	0.11
99.5	9		0.0000	1.0000	0.11
100.5	9		0.0000	1.0000	0.11
101.5	9		0.0000	1.0000	0.11
102.5	9		0.0000	1.0000	0.11
103.5	9		0.0000	1.0000	0.11
104.5	9		0.0000	1.0000	0.11
105.5	9	9	1.0000		0.11
106.5					



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.2 ELECTRONIC METERS
SMOOTH SURVIVOR CURVE

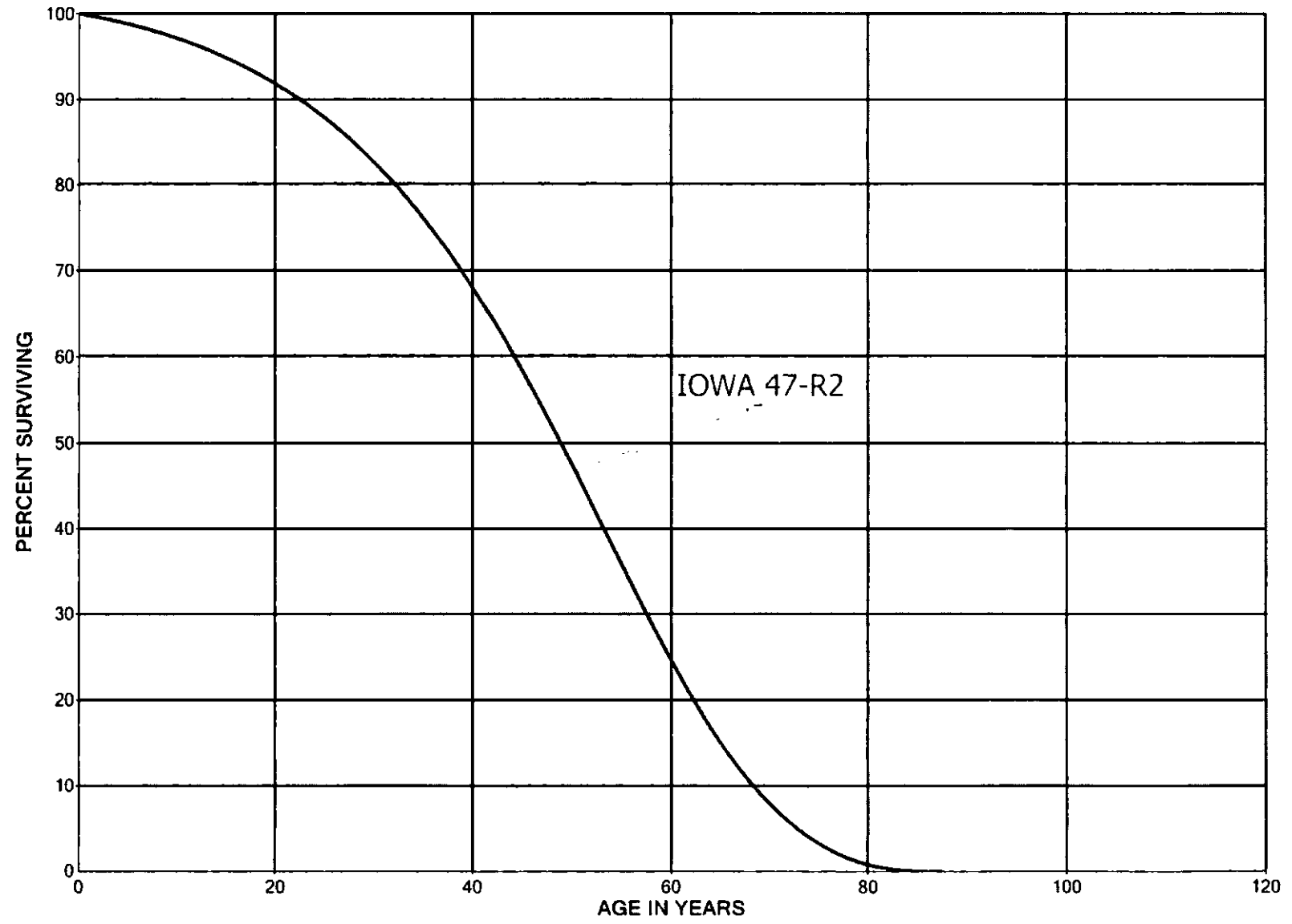


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



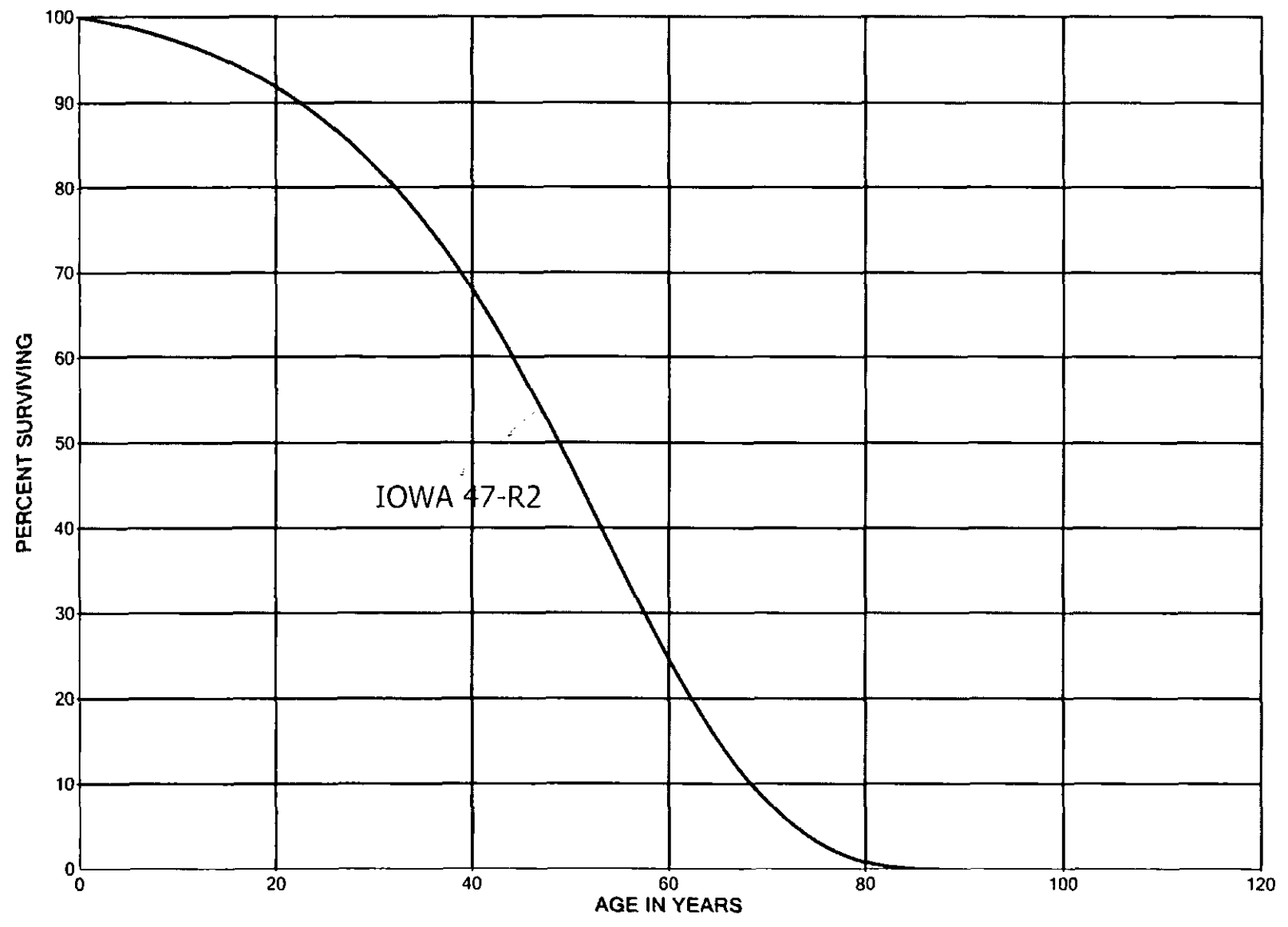


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



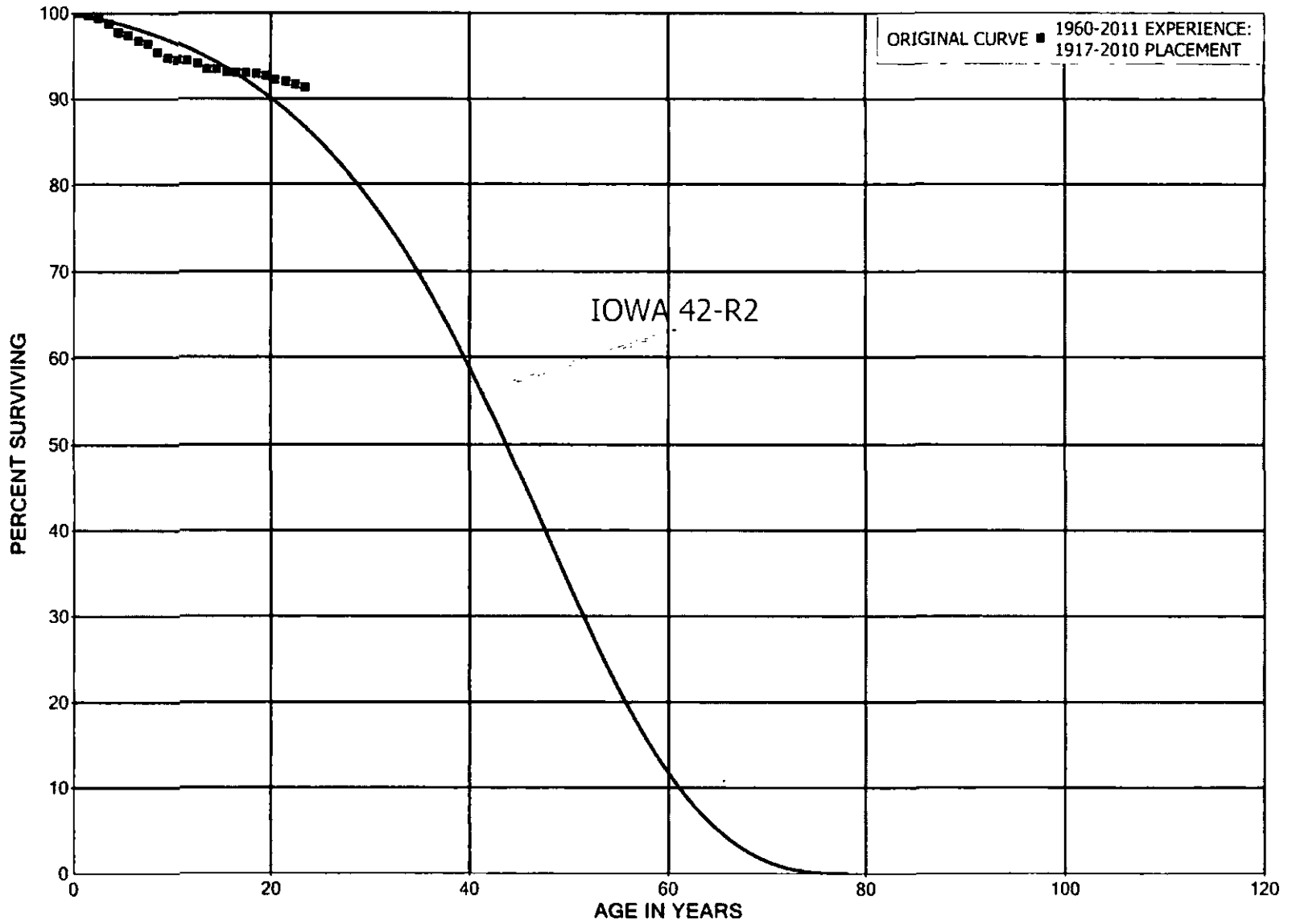


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEAS AND REG STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2010

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,169,695	5,376	0.0007	0.9993	100.00
0.5	7,190,903	16,457	0.0023	0.9977	99.93
1.5	6,772,370	23,689	0.0035	0.9965	99.70
2.5	6,418,312	41,221	0.0064	0.9936	99.35
3.5	5,926,219	59,821	0.0101	0.9899	98.71
4.5	5,785,370	17,118	0.0030	0.9970	97.71
5.5	5,706,545	44,132	0.0077	0.9923	97.42
6.5	5,580,261	15,840	0.0028	0.9972	96.67
7.5	5,516,362	56,865	0.0103	0.9897	96.40
8.5	5,141,680	33,788	0.0066	0.9934	95.40
9.5	4,948,336	11,483	0.0023	0.9977	94.78
10.5	4,896,470	7,040	0.0014	0.9986	94.56
11.5	4,815,720	20,426	0.0042	0.9958	94.42
12.5	4,573,851	29,106	0.0064	0.9936	94.02
13.5	4,461,580	3,025	0.0007	0.9993	93.42
14.5	4,327,938	14,474	0.0033	0.9967	93.36
15.5	3,666,928	2,122	0.0006	0.9994	93.05
16.5	3,372,766	2,814	0.0008	0.9992	92.99
17.5	3,144,054	3,148	0.0010	0.9990	92.91
18.5	3,049,580	6,234	0.0020	0.9980	92.82
19.5	2,918,460	14,121	0.0048	0.9952	92.63
20.5	2,681,545	7,280	0.0027	0.9973	92.18
21.5	2,469,068	7,306	0.0030	0.9970	91.93
22.5	2,274,016	8,018	0.0035	0.9965	91.66
23.5	1,983,755	10,577	0.0053	0.9947	91.34
24.5	1,812,059	11,772	0.0065	0.9935	90.85
25.5	1,724,148	1,397	0.0008	0.9992	90.26
26.5	1,619,391	14,599	0.0090	0.9910	90.19
27.5	1,557,579	1,265	0.0008	0.9992	89.37
28.5	1,467,382	392	0.0003	0.9997	89.30
29.5	1,234,188	3,823	0.0031	0.9969	89.28
30.5	949,547	5	0.0000	1.0000	89.00
31.5	674,297	4,518	0.0067	0.9933	89.00
32.5	539,645	3,709	0.0069	0.9931	88.40
33.5	534,923		0.0000	1.0000	87.80
34.5	534,274	376	0.0007	0.9993	87.80
35.5	531,972		0.0000	1.0000	87.73
36.5	528,884		0.0000	1.0000	87.73
37.5	526,448		0.0000	1.0000	87.73
38.5	520,549		0.0000	1.0000	87.73

UGI UTILITIES, INC. - GAS DIVISION

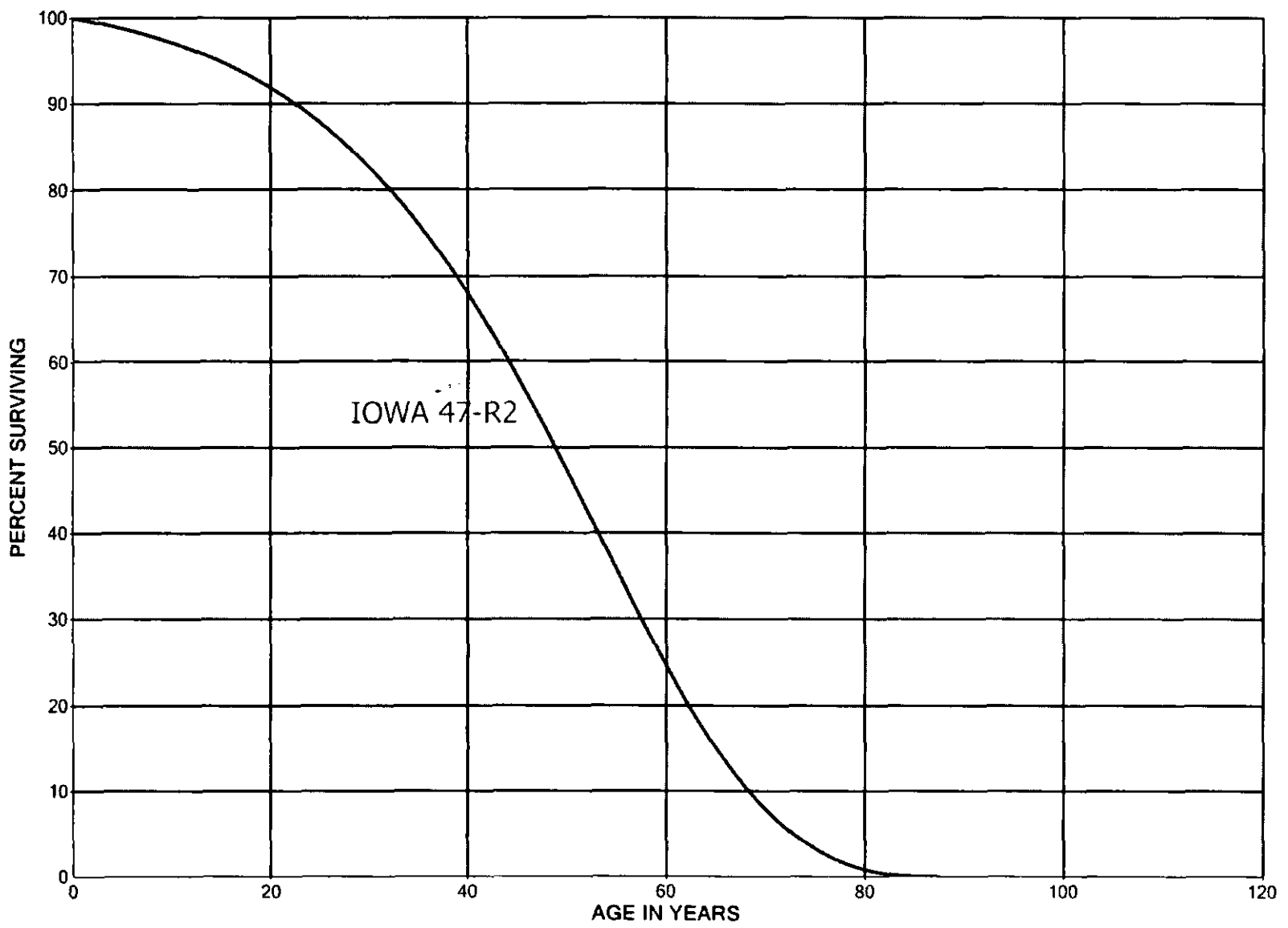
ACCOUNT 385 INDUSTRIAL MEAS AND REG STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2010			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	446,062		0.0000	1.0000	87.73
40.5	395,578		0.0000	1.0000	87.73
41.5	338,949		0.0000	1.0000	87.73
42.5	259,376		0.0000	1.0000	87.73
43.5	181,148		0.0000	1.0000	87.73
44.5	147,435		0.0000	1.0000	87.73
45.5	124,487	250	0.0020	0.9980	87.73
46.5	109,891		0.0000	1.0000	87.56
47.5	87,953	1,405	0.0160	0.9840	87.56
48.5	62,362	1,170	0.0188	0.9812	86.16
49.5	39,159	1,347	0.0344	0.9656	84.54
50.5	25,011		0.0000	1.0000	81.64
51.5	7,717		0.0000	1.0000	81.64
52.5	7,717		0.0000	1.0000	81.64
53.5	7,717		0.0000	1.0000	81.64
54.5	2,931		0.0000	1.0000	81.64
55.5	692		0.0000	1.0000	81.64
56.5	692		0.0000	1.0000	81.64
57.5	692		0.0000	1.0000	81.64
58.5					81.64

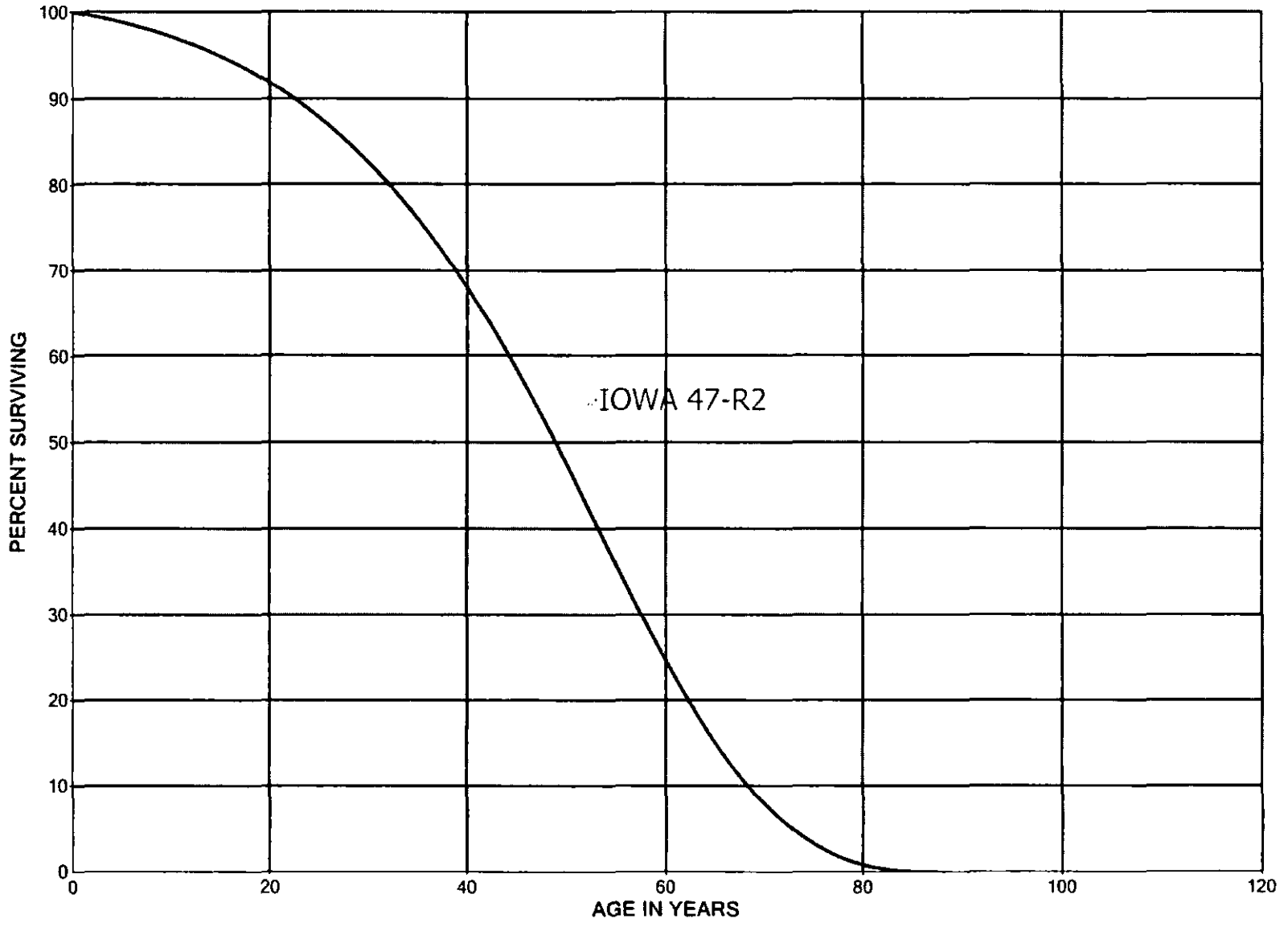


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE



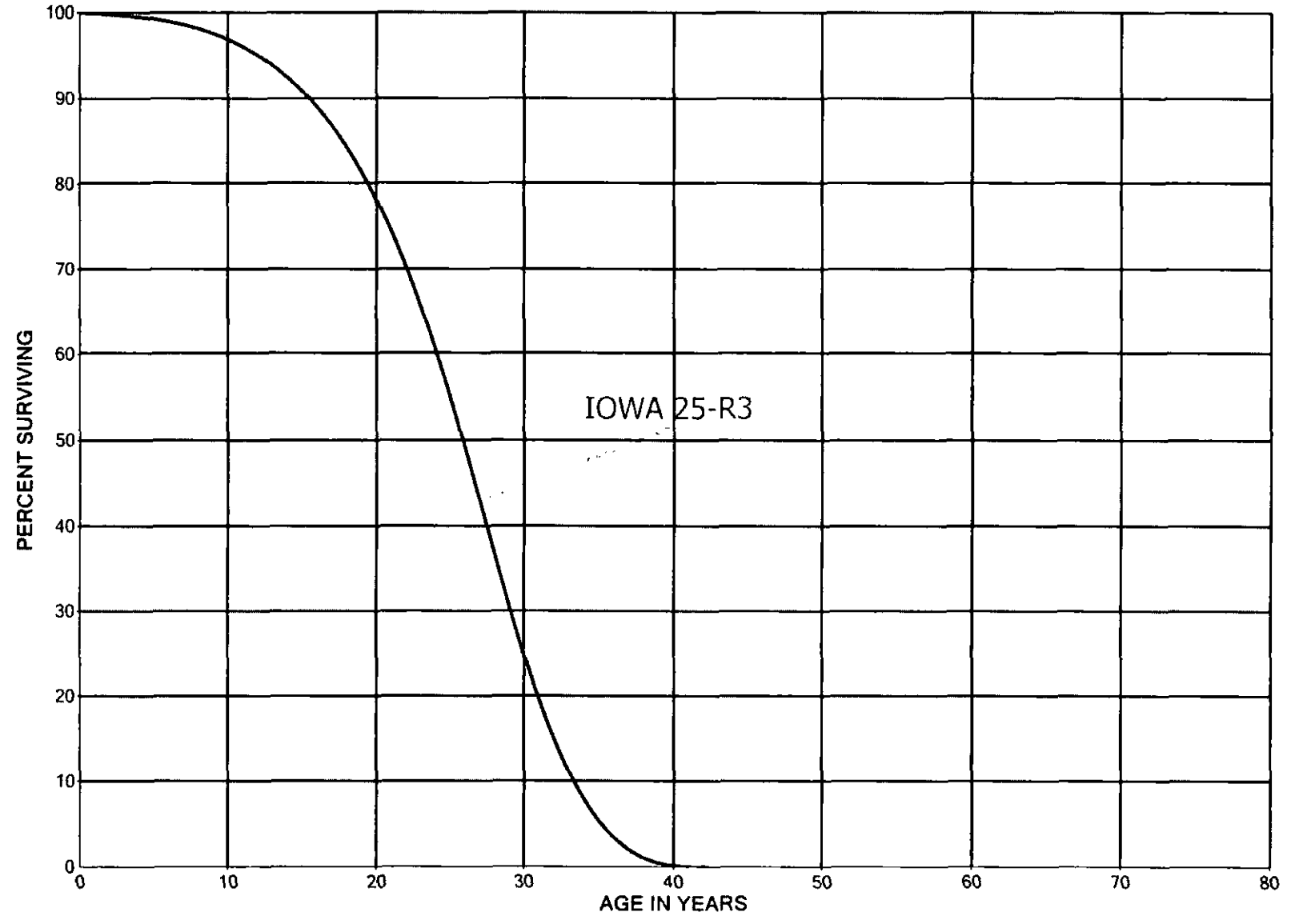


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



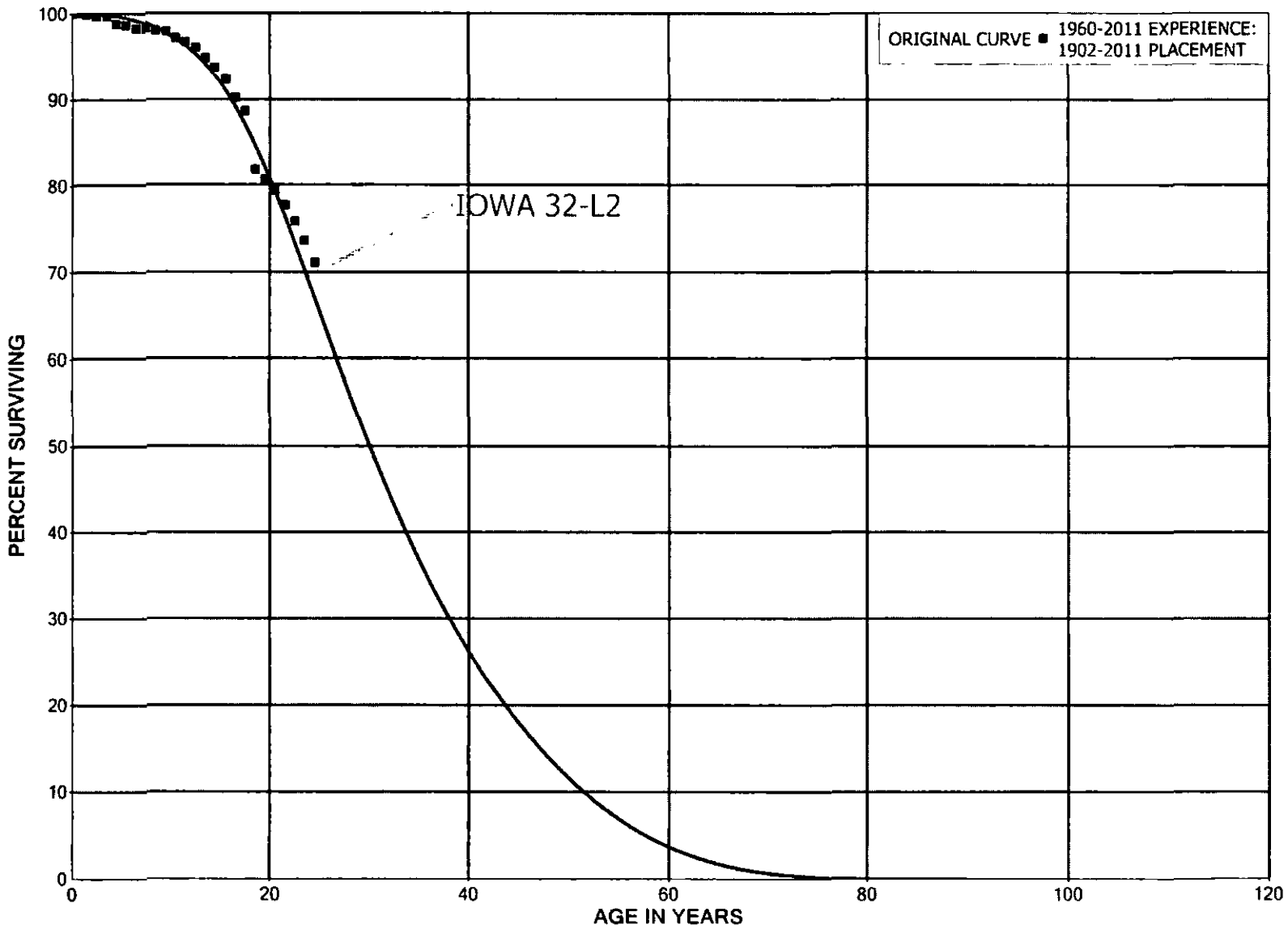


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,014,615		0.0000	1.0000	100.00
0.5	2,054,415	3,829	0.0019	0.9981	100.00
1.5	1,975,608	3,293	0.0017	0.9983	99.81
2.5	1,915,798	1,626	0.0008	0.9992	99.65
3.5	1,830,752	15,810	0.0086	0.9914	99.56
4.5	1,788,081	2,191	0.0012	0.9988	98.70
5.5	1,710,494	6,441	0.0038	0.9962	98.58
6.5	1,633,474	968	0.0006	0.9994	98.21
7.5	1,540,419	3,838	0.0025	0.9975	98.15
8.5	1,329,054	1,451	0.0011	0.9989	97.91
9.5	1,309,677	9,297	0.0071	0.9929	97.80
10.5	1,185,461	6,169	0.0052	0.9948	97.11
11.5	978,365	7,064	0.0072	0.9928	96.60
12.5	849,308	10,911	0.0128	0.9872	95.90
13.5	745,900	8,414	0.0113	0.9887	94.67
14.5	650,263	9,498	0.0146	0.9854	93.60
15.5	596,840	13,436	0.0225	0.9775	92.24
16.5	522,643	8,698	0.0166	0.9834	90.16
17.5	461,647	35,465	0.0768	0.9232	88.66
18.5	394,390	5,562	0.0141	0.9859	81.85
19.5	374,022	6,160	0.0165	0.9835	80.69
20.5	342,391	7,096	0.0207	0.9793	79.37
21.5	302,343	7,205	0.0238	0.9762	77.72
22.5	280,811	8,464	0.0301	0.9699	75.87
23.5	259,719	8,860	0.0341	0.9659	73.58
24.5	233,003	5,231	0.0225	0.9775	71.07
25.5	215,341	1,252	0.0058	0.9942	69.48
26.5	197,879	2,364	0.0119	0.9881	69.07
27.5	164,736	3,151	0.0191	0.9809	68.25
28.5	159,784	5,737	0.0359	0.9641	66.94
29.5	150,889	6,021	0.0399	0.9601	64.54
30.5	134,708	4,506	0.0335	0.9665	61.96
31.5	128,706	4,083	0.0317	0.9683	59.89
32.5	142,341	2,225	0.0156	0.9844	57.99
33.5	139,726	4,700	0.0336	0.9664	57.08
34.5	130,917	1,431	0.0109	0.9891	55.16
35.5	120,942	926	0.0077	0.9923	54.56
36.5	128,598	616	0.0048	0.9952	54.14
37.5	131,331	4,646	0.0354	0.9646	53.88
38.5	126,638	576	0.0045	0.9955	51.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	127,054	4,328	0.0341	0.9659	51.74
40.5	111,998	1,188	0.0106	0.9894	49.98
41.5	112,601	1,381	0.0123	0.9877	49.45
42.5	109,961	959	0.0087	0.9913	48.84
43.5	101,065	5,125	0.0507	0.9493	48.42
44.5	98,751	170	0.0017	0.9983	45.96
45.5	95,430	3,817	0.0400	0.9600	45.88
46.5	95,290	8,461	0.0888	0.9112	44.05
47.5	110,764		0.0000	1.0000	40.13
48.5	110,365	579	0.0052	0.9948	40.13
49.5	110,615	8	0.0001	0.9999	39.92
50.5	110,874	57	0.0005	0.9995	39.92
51.5	130,997	2,637	0.0201	0.9799	39.90
52.5	116,193	541	0.0047	0.9953	39.10
53.5	116,776	670	0.0057	0.9943	38.92
54.5	112,992	1,049	0.0093	0.9907	38.69
55.5	103,602	106	0.0010	0.9990	38.33
56.5	102,894	1,664	0.0162	0.9838	38.29
57.5	98,923	227	0.0023	0.9977	37.67
58.5	68,571	2,908	0.0424	0.9576	37.59
59.5	64,537	19,583	0.3034	0.6966	35.99
60.5	43,585	47	0.0011	0.9989	25.07
61.5	35,167	532	0.0151	0.9849	25.05
62.5	12,449	286	0.0230	0.9770	24.67
63.5	12,162	2,403	0.1976	0.8024	24.10
64.5	9,304		0.0000	1.0000	19.34
65.5	9,304		0.0000	1.0000	19.34
66.5	9,304		0.0000	1.0000	19.34
67.5	9,304	2,799	0.3008	0.6992	19.34
68.5	6,505	204	0.0314	0.9686	13.52
69.5	6,301	130	0.0207	0.9793	13.10
70.5	6,170	3,071	0.4978	0.5022	12.83
71.5	3,099	83	0.0269	0.9731	6.44
72.5	3,016		0.0000	1.0000	6.27
73.5	3,016		0.0000	1.0000	6.27
74.5	3,016		0.0000	1.0000	6.27
75.5	3,016		0.0000	1.0000	6.27
76.5	11,856		0.0000	1.0000	6.27
77.5	11,856		0.0000	1.0000	6.27
78.5	11,999		0.0000	1.0000	6.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

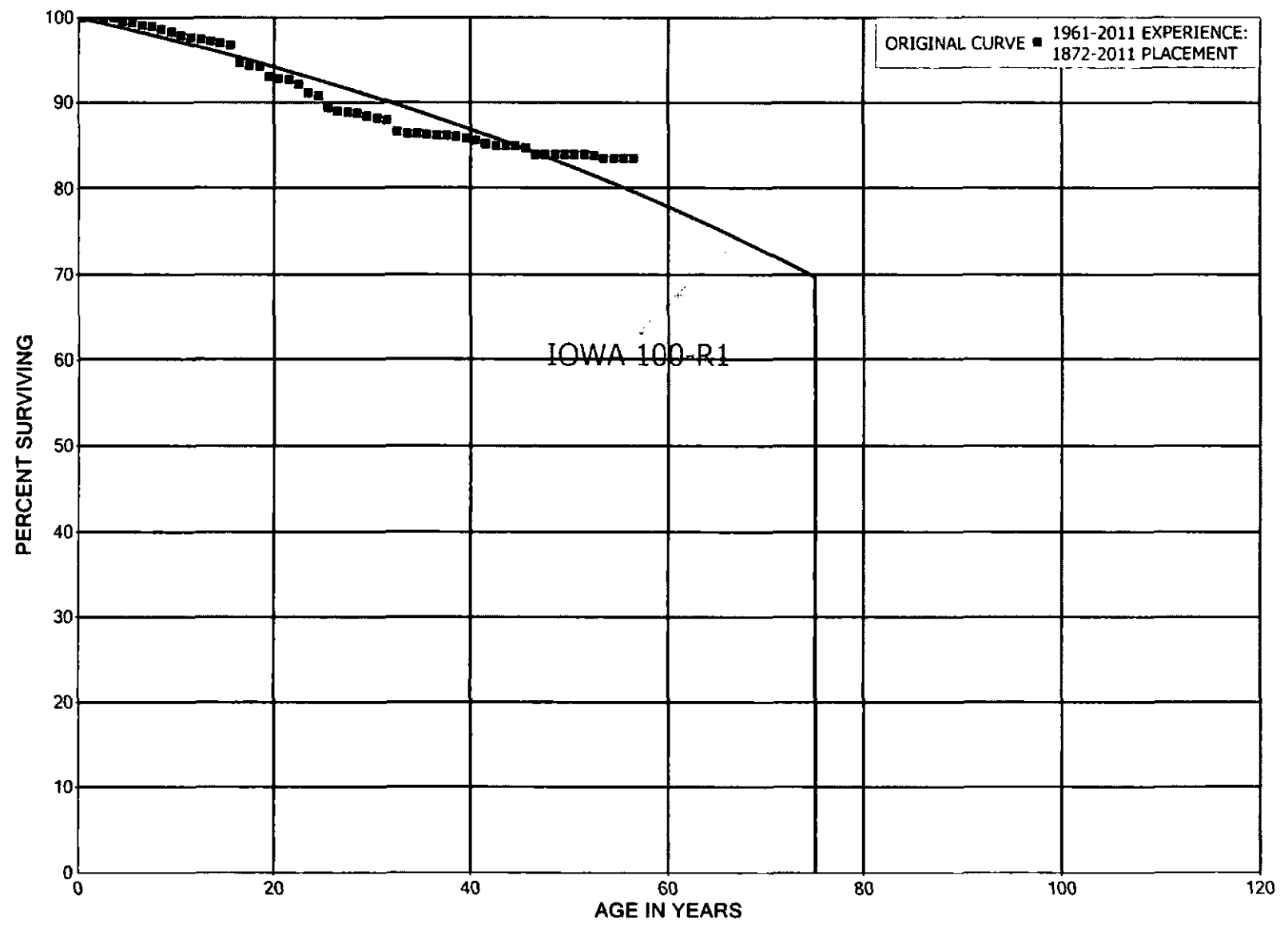
PLACEMENT BAND 1902-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,999	2,002	0.1669	0.8331	6.27
80.5	9,997	114	0.0114	0.9886	5.22
81.5	10,149	12	0.0012	0.9988	5.16
82.5	10,137		0.0000	1.0000	5.16
83.5	10,137	545	0.0538	0.9462	5.16
84.5	9,591	343	0.0357	0.9643	4.88
85.5	9,249		0.0000	1.0000	4.70
86.5	9,249		0.0000	1.0000	4.70
87.5	408		0.0000	1.0000	4.70
88.5	408		0.0000	1.0000	4.70
89.5	266		0.0000	1.0000	4.70
90.5	266		0.0000	1.0000	4.70
91.5	266		0.0000	1.0000	4.70
92.5					4.70



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1872-2011

EXPERIENCE BAND 1961-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,869,823		0.0000	1.0000	100.00
0.5	28,900,229	378	0.0000	1.0000	100.00
1.5	28,672,881	2,703	0.0001	0.9999	100.00
2.5	23,627,230	20,165	0.0009	0.9991	99.99
3.5	23,110,121	92,296	0.0040	0.9960	99.90
4.5	22,131,490	20,395	0.0009	0.9991	99.50
5.5	21,857,984	67,624	0.0031	0.9969	99.41
6.5	21,524,686	42,347	0.0020	0.9980	99.11
7.5	21,079,091	61,624	0.0029	0.9971	98.91
8.5	20,602,107	72,524	0.0035	0.9965	98.62
9.5	20,118,492	92,572	0.0046	0.9954	98.27
10.5	19,403,444	35,240	0.0018	0.9982	97.82
11.5	17,824,775	46,684	0.0026	0.9974	97.64
12.5	18,318,064	34,564	0.0019	0.9981	97.39
13.5	17,836,832	41,775	0.0023	0.9977	97.21
14.5	17,503,306	51,132	0.0029	0.9971	96.98
15.5	17,108,885	373,201	0.0218	0.9782	96.69
16.5	16,645,280	59,294	0.0036	0.9964	94.58
17.5	12,370,194	9,549	0.0008	0.9992	94.25
18.5	12,259,078	158,571	0.0129	0.9871	94.18
19.5	9,667,974	23,070	0.0024	0.9976	92.96
20.5	9,539,653	7,117	0.0007	0.9993	92.74
21.5	8,532,712	52,913	0.0062	0.9938	92.67
22.5	7,440,686	81,164	0.0109	0.9891	92.09
23.5	7,483,417	27,930	0.0037	0.9963	91.09
24.5	7,299,685	107,597	0.0147	0.9853	90.75
25.5	7,049,649	33,192	0.0047	0.9953	89.41
26.5	6,940,154	11,307	0.0016	0.9984	88.99
27.5	6,832,288	12,595	0.0018	0.9982	88.84
28.5	6,799,243	23,123	0.0034	0.9966	88.68
29.5	6,590,209	11,796	0.0018	0.9982	88.38
30.5	6,515,918	17,789	0.0027	0.9973	88.22
31.5	6,250,444	99,624	0.0159	0.9841	87.98
32.5	6,043,568	10,847	0.0018	0.9982	86.58
33.5	5,670,656	2,923	0.0005	0.9995	86.42
34.5	5,627,620	8,090	0.0014	0.9986	86.38
35.5	5,563,950	3,977	0.0007	0.9993	86.25
36.5	5,580,142	3,157	0.0006	0.9994	86.19
37.5	4,365,083	5,450	0.0012	0.9988	86.14
38.5	4,346,251	9,159	0.0021	0.9979	86.03

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2011			EXPERIENCE BAND 1961-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,332,024	10,848	0.0025	0.9975	85.85	
40.5	4,283,370	24,191	0.0056	0.9944	85.64	
41.5	4,232,806	7,227	0.0017	0.9983	85.15	
42.5	4,173,662	2,252	0.0005	0.9995	85.01	
43.5	4,155,297	1,559	0.0004	0.9996	84.96	
44.5	4,129,204	7,368	0.0018	0.9982	84.93	
45.5	3,970,601	37,000	0.0093	0.9907	84.78	
46.5	2,363,749		0.0000	1.0000	83.99	
47.5	2,347,492	1,270	0.0005	0.9995	83.99	
48.5	2,328,310		0.0000	1.0000	83.94	
49.5	2,271,487	90	0.0000	1.0000	83.94	
50.5	1,708,612	446	0.0003	0.9997	83.94	
51.5	1,690,016	1,759	0.0010	0.9990	83.92	
52.5	1,679,388	5,610	0.0033	0.9967	83.83	
53.5	1,665,014		0.0000	1.0000	83.55	
54.5	1,647,651	116	0.0001	0.9999	83.55	
55.5	1,658,370		0.0000	1.0000	83.55	
56.5	892,446	495	0.0006	0.9994	83.55	
57.5	569,398		0.0000	1.0000	83.50	
58.5	528,506	5,000	0.0095	0.9905	83.50	
59.5	502,960	7,499	0.0149	0.9851	82.71	
60.5	476,333		0.0000	1.0000	81.48	
61.5	434,912	3,160	0.0073	0.9927	81.48	
62.5	392,153	200	0.0005	0.9995	80.88	
63.5	391,551		0.0000	1.0000	80.84	
64.5	384,604	15,429	0.0401	0.9599	80.84	
65.5	369,175		0.0000	1.0000	77.60	
66.5	345,045	100	0.0003	0.9997	77.60	
67.5	344,360		0.0000	1.0000	77.58	
68.5	334,635		0.0000	1.0000	77.58	
69.5	334,635	100	0.0003	0.9997	77.58	
70.5	334,535		0.0000	1.0000	77.55	
71.5	334,439	1,149	0.0034	0.9966	77.55	
72.5	333,290	8,587	0.0258	0.9742	77.29	
73.5	324,158	1,725	0.0053	0.9947	75.30	
74.5	322,190		0.0000	1.0000	74.90	
75.5	322,190		0.0000	1.0000	74.90	
76.5	318,066	2,898	0.0091	0.9909	74.90	
77.5	314,859		0.0000	1.0000	74.21	
78.5	314,032		0.0000	1.0000	74.21	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2011

EXPERIENCE BAND 1961-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	131,033		0.0000	1.0000	74.21
80.5	92,424		0.0000	1.0000	74.21
81.5	92,424		0.0000	1.0000	74.21
82.5	91,197		0.0000	1.0000	74.21
83.5	56,740		0.0000	1.0000	74.21
84.5	56,740		0.0000	1.0000	74.21
85.5	52,927		0.0000	1.0000	74.21
86.5	52,927		0.0000	1.0000	74.21
87.5	48,262		0.0000	1.0000	74.21
88.5	47,296		0.0000	1.0000	74.21
89.5	40,753		0.0000	1.0000	74.21
90.5	41,401		0.0000	1.0000	74.21
91.5	38,552	11,445	0.2969	0.7031	74.21
92.5	27,107		0.0000	1.0000	52.18
93.5	19,618		0.0000	1.0000	52.18
94.5	19,618		0.0000	1.0000	52.18
95.5	19,618		0.0000	1.0000	52.18
96.5	19,447		0.0000	1.0000	52.18
97.5	19,281		0.0000	1.0000	52.18
98.5	19,281		0.0000	1.0000	52.18
99.5	17,499		0.0000	1.0000	52.18
100.5	17,236		0.0000	1.0000	52.18
101.5	16,937		0.0000	1.0000	52.18
102.5	16,518		0.0000	1.0000	52.18
103.5	16,518		0.0000	1.0000	52.18
104.5	15,038		0.0000	1.0000	52.18
105.5	14,745		0.0000	1.0000	52.18
106.5	12,720		0.0000	1.0000	52.18
107.5	12,720		0.0000	1.0000	52.18
108.5	12,720		0.0000	1.0000	52.18
109.5	12,720		0.0000	1.0000	52.18
110.5	12,720		0.0000	1.0000	52.18
111.5	12,720		0.0000	1.0000	52.18
112.5	12,720		0.0000	1.0000	52.18
113.5	12,720		0.0000	1.0000	52.18
114.5	12,720		0.0000	1.0000	52.18
115.5	12,720		0.0000	1.0000	52.18
116.5	12,720		0.0000	1.0000	52.18
117.5	12,720		0.0000	1.0000	52.18
118.5	12,720		0.0000	1.0000	52.18

UGI UTILITIES, INC. - GAS DIVISION

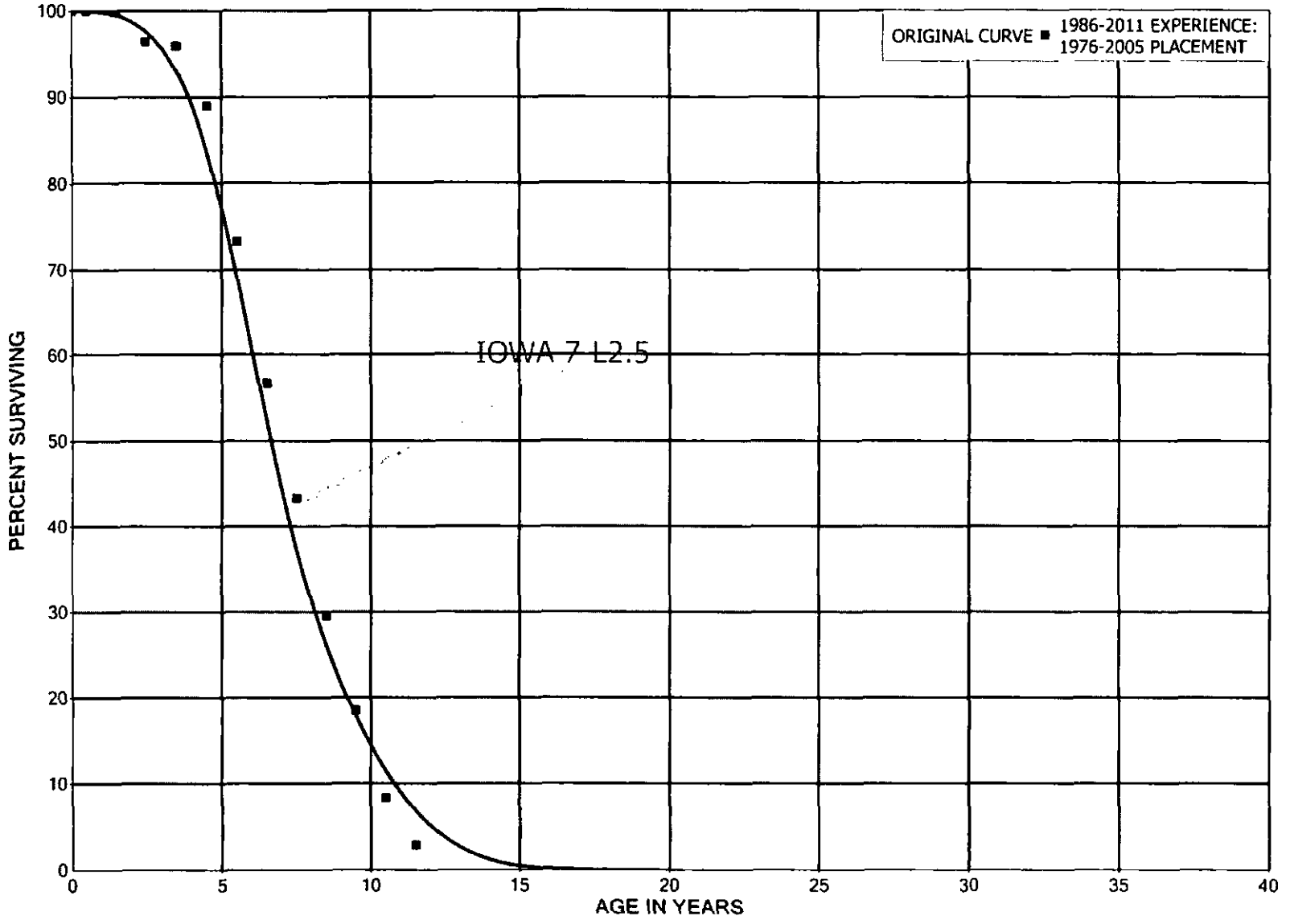
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2011			EXPERIENCE BAND 1961-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	12,720		0.0000	1.0000	52.18
120.5	12,720		0.0000	1.0000	52.18
121.5	12,720		0.0000	1.0000	52.18
122.5	12,720		0.0000	1.0000	52.18
123.5	12,720		0.0000	1.0000	52.18
124.5	12,720		0.0000	1.0000	52.18
125.5	12,720		0.0000	1.0000	52.18
126.5	12,720		0.0000	1.0000	52.18
127.5	12,720		0.0000	1.0000	52.18
128.5	12,720		0.0000	1.0000	52.18
129.5	12,720		0.0000	1.0000	52.18
130.5	12,720		0.0000	1.0000	52.18
131.5	12,720		0.0000	1.0000	52.18
132.5	12,720		0.0000	1.0000	52.18
133.5	12,720		0.0000	1.0000	52.18
134.5	2,385		0.0000	1.0000	52.18
135.5	2,385		0.0000	1.0000	52.18
136.5	2,385		0.0000	1.0000	52.18
137.5	2,385		0.0000	1.0000	52.18
138.5	2,385		0.0000	1.0000	52.18
139.5					52.18



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



ORIGINAL CURVE ■ 1986-2011 EXPERIENCE:
1976-2005 PLACEMENT

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UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

ORIGINAL LIFE TABLE

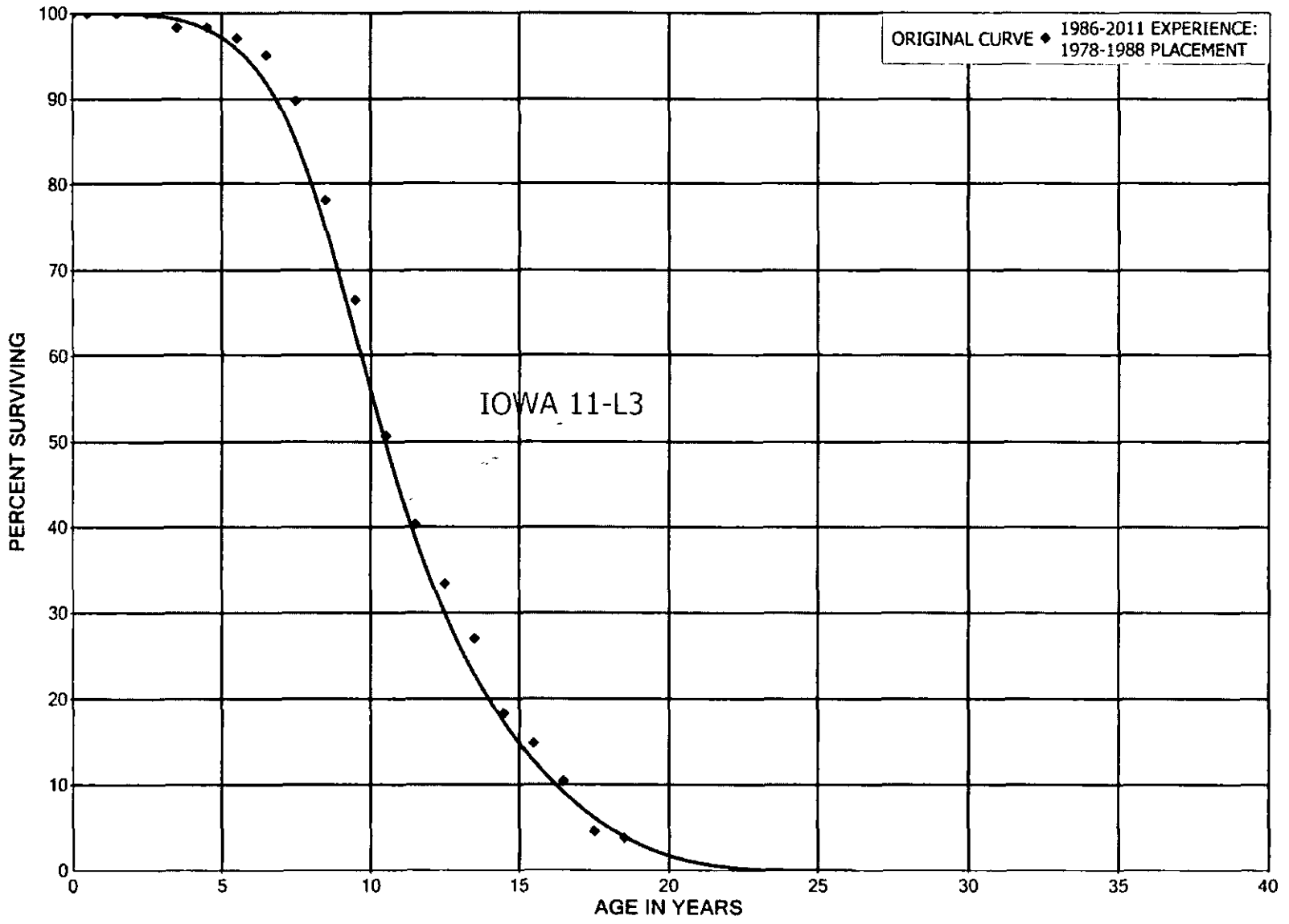
PLACEMENT BAND 1976-2005

EXPERIENCE BAND 1986-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	577,058		0.0000	1.0000	100.00
0.5	750,586		0.0000	1.0000	100.00
1.5	969,582	34,963	0.0361	0.9639	100.00
2.5	931,020	5,770	0.0062	0.9938	96.39
3.5	1,078,856	76,811	0.0712	0.9288	95.80
4.5	1,104,879	194,312	0.1759	0.8241	88.98
5.5	1,065,806	240,965	0.2261	0.7739	73.33
6.5	924,236	220,010	0.2380	0.7620	56.75
7.5	719,902	229,396	0.3186	0.6814	43.24
8.5	518,327	193,348	0.3730	0.6270	29.46
9.5	354,369	195,981	0.5530	0.4470	18.47
10.5	158,388	103,270	0.6520	0.3480	8.26
11.5	59,014	54,677	0.9265	0.0735	2.87
12.5	4,337		0.0000	1.0000	0.21
13.5	4,337		0.0000	1.0000	0.21
14.5	4,337		0.0000	1.0000	0.21
15.5	4,337		0.0000	1.0000	0.21
16.5	4,337	4,337	1.0000		0.21
17.5					



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



UGI UTILITIES, INC. - GAS DIVISION

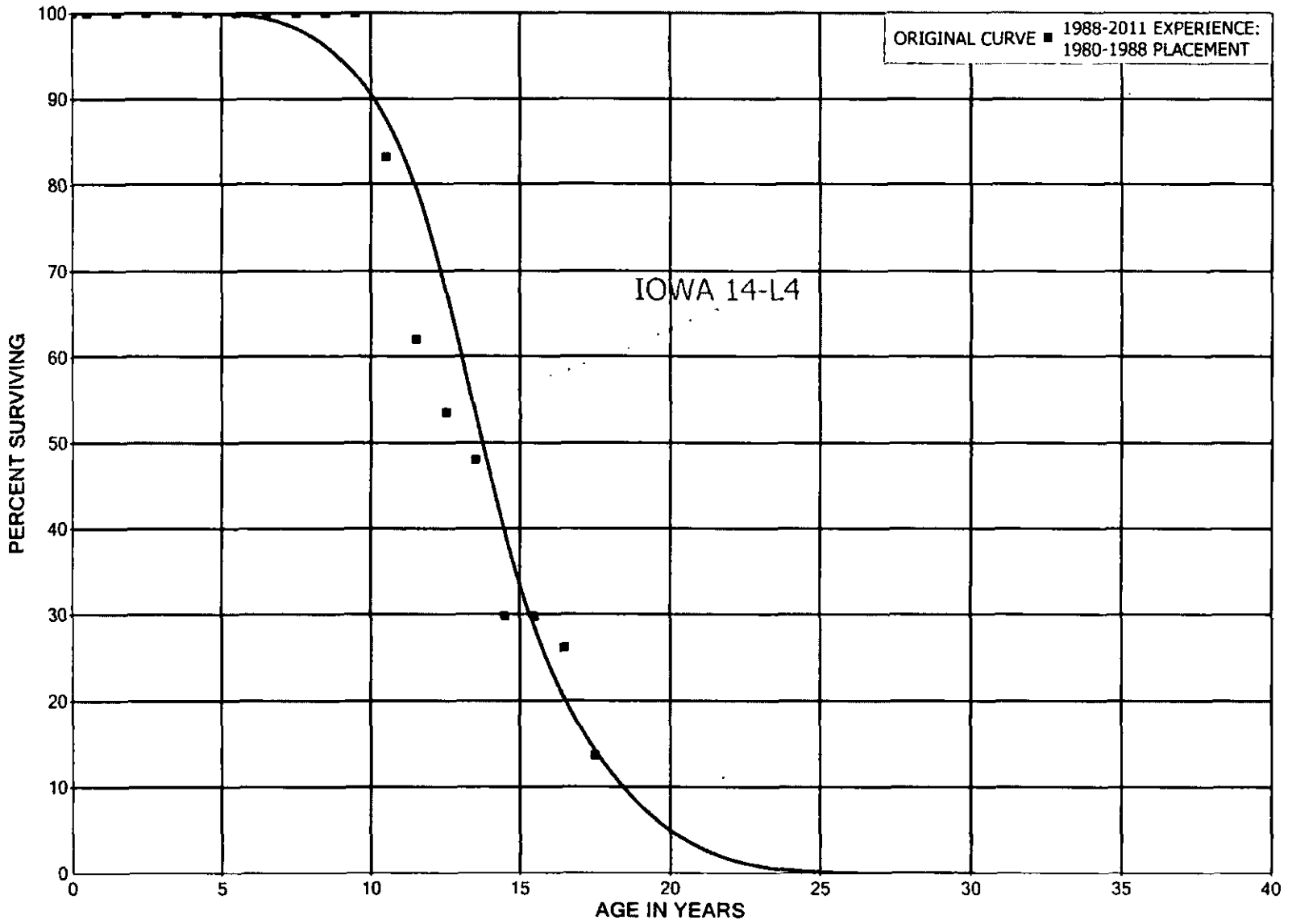
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-1988			EXPERIENCE BAND 1986-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,395,365		0.0000	1.0000	100.00
0.5	2,043,203		0.0000	1.0000	100.00
1.5	2,538,712		0.0000	1.0000	100.00
2.5	2,549,846	43,033	0.0169	0.9831	100.00
3.5	2,901,307		0.0000	1.0000	98.31
4.5	3,203,019	40,311	0.0126	0.9874	98.31
5.5	3,635,351	74,635	0.0205	0.9795	97.08
6.5	4,072,405	231,258	0.0568	0.9432	95.08
7.5	4,238,999	546,562	0.1289	0.8711	89.68
8.5	3,692,438	549,250	0.1487	0.8513	78.12
9.5	3,143,188	749,707	0.2385	0.7615	66.50
10.5	2,393,481	489,158	0.2044	0.7956	50.64
11.5	1,904,323	331,335	0.1740	0.8260	40.29
12.5	1,572,988	299,959	0.1907	0.8093	33.28
13.5	1,273,028	407,356	0.3200	0.6800	26.93
14.5	865,672	163,603	0.1890	0.8110	18.31
15.5	702,069	211,123	0.3007	0.6993	14.85
16.5	490,946	278,573	0.5674	0.4326	10.39
17.5	212,372	38,591	0.1817	0.8183	4.49
18.5	173,781	82,576	0.4752	0.5248	3.68
19.5	91,205	27,685	0.3035	0.6965	1.93
20.5	63,521		0.0000	1.0000	1.34
21.5	63,521		0.0000	1.0000	1.34
22.5	63,521	11,264	0.1773	0.8227	1.34
23.5	52,257		0.0000	1.0000	1.11
24.5	52,257		0.0000	1.0000	1.11
25.5	52,257		0.0000	1.0000	1.11
26.5	52,257	9,511	0.1820	0.8180	1.11
27.5	28,341		0.0000	1.0000	0.90
28.5	28,341		0.0000	1.0000	0.90
29.5	28,341		0.0000	1.0000	0.90
30.5	28,341		0.0000	1.0000	0.90
31.5	28,341		0.0000	1.0000	0.90
32.5	28,341		0.0000	1.0000	0.90
33.5					0.90



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



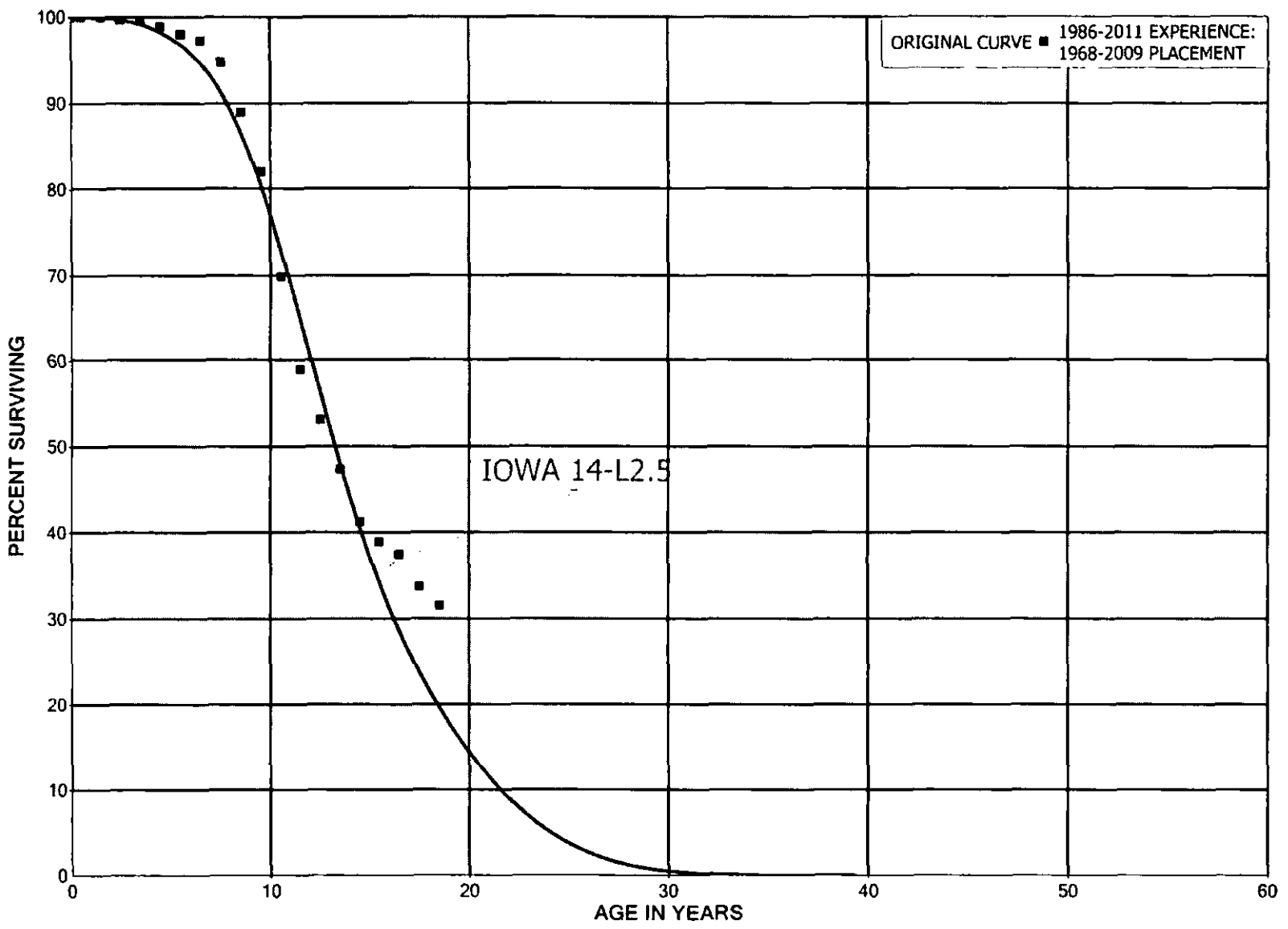
UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-1988			EXPERIENCE BAND 1988-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	316,555		0.0000	1.0000	100.00
0.5	316,555		0.0000	1.0000	100.00
1.5	316,555		0.0000	1.0000	100.00
2.5	316,555		0.0000	1.0000	100.00
3.5	316,555		0.0000	1.0000	100.00
4.5	316,555		0.0000	1.0000	100.00
5.5	316,555		0.0000	1.0000	100.00
6.5	316,555		0.0000	1.0000	100.00
7.5	316,555		0.0000	1.0000	100.00
8.5	316,555		0.0000	1.0000	100.00
9.5	316,555	53,290	0.1683	0.8317	100.00
10.5	263,265	66,673	0.2533	0.7467	83.17
11.5	196,592	27,248	0.1386	0.8614	62.10
12.5	169,344	17,567	0.1037	0.8963	53.50
13.5	163,984	62,400	0.3805	0.6195	47.95
14.5	101,584		0.0000	1.0000	29.70
15.5	101,584	12,208	0.1202	0.8798	29.70
16.5	89,377	42,777	0.4786	0.5214	26.13
17.5	46,600		0.0000	1.0000	13.62
18.5	46,600		0.0000	1.0000	13.62
19.5	46,600	34,050	0.7307	0.2693	13.62
20.5	12,549		0.0000	1.0000	3.67
21.5	12,549		0.0000	1.0000	3.67
22.5	12,549		0.0000	1.0000	3.67
23.5					3.67

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2009			EXPERIENCE BAND 1986-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,494,960		0.0000	1.0000	100.00
0.5	1,658,114		0.0000	1.0000	100.00
1.5	2,012,432	8,660	0.0043	0.9957	100.00
2.5	1,945,940	1,630	0.0008	0.9992	99.57
3.5	2,126,477	12,801	0.0060	0.9940	99.49
4.5	2,140,245	19,254	0.0090	0.9910	98.89
5.5	2,271,009	19,840	0.0087	0.9913	98.00
6.5	2,438,539	61,072	0.0250	0.9750	97.14
7.5	2,499,418	150,787	0.0603	0.9397	94.71
8.5	2,487,173	193,768	0.0779	0.9221	89.00
9.5	2,418,385	361,416	0.1494	0.8506	82.06
10.5	2,044,297	318,228	0.1557	0.8443	69.80
11.5	1,777,083	177,358	0.0998	0.9002	58.93
12.5	1,586,640	171,957	0.1084	0.8916	53.05
13.5	1,396,747	179,646	0.1286	0.8714	47.30
14.5	1,181,778	67,167	0.0568	0.9432	41.22
15.5	1,091,551	42,601	0.0390	0.9610	38.88
16.5	983,667	95,491	0.0971	0.9029	37.36
17.5	850,817	55,999	0.0658	0.9342	33.73
18.5	774,356	796	0.0010	0.9990	31.51
19.5	743,892	5,842	0.0079	0.9921	31.48
20.5	729,942	9,429	0.0129	0.9871	31.23
21.5	622,355	4,019	0.0065	0.9935	30.83
22.5	520,767	1,515	0.0029	0.9971	30.63
23.5	463,512	1,897	0.0041	0.9959	30.54
24.5	441,556		0.0000	1.0000	30.42
25.5	367,271		0.0000	1.0000	30.42
26.5	268,493		0.0000	1.0000	30.42
27.5	217,559	734	0.0034	0.9966	30.42
28.5	215,570	656	0.0030	0.9970	30.31
29.5	174,917		0.0000	1.0000	30.22
30.5	118,808		0.0000	1.0000	30.22
31.5	109,459		0.0000	1.0000	30.22
32.5	101,754	6,613	0.0650	0.9350	30.22
33.5	85,575		0.0000	1.0000	28.26
34.5	49,241		0.0000	1.0000	28.26
35.5	42,639		0.0000	1.0000	28.26
36.5	30,301		0.0000	1.0000	28.26
37.5	19,430		0.0000	1.0000	28.26
38.5	16,346		0.0000	1.0000	28.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2009			EXPERIENCE BAND 1986-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,162		0.0000	1.0000	28.26
40.5	10,874		0.0000	1.0000	28.26
41.5	5,478		0.0000	1.0000	28.26
42.5	4,253		0.0000	1.0000	28.26
43.5					28.26

**PART VII. 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, 2016

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	53	2		2	0.0
1889	4,423	4,418	5		7	0.0
1890	30	29	1		8	0.0
1891	191	186	5		13	0.0
1892	8	7	1		14	0.0
1893	226	217	9		23	0.0
1894	1	1			23	0.0
1895	982	455	527		550	0.0
1896	4,685	2,106	2,579		3,129	0.0
1897	3,851	1,777	2,074		5,203	0.0
1898	4,433	2,090	2,343		7,546	0.0
1899	7,974	3,838	4,136		11,682	0.0
1900	19,936	8,466	11,470		23,152	0.0
1901	19,831	9,195	10,636		33,788	0.0
1902	10,201	5,687	4,514		38,302	0.0
1903	20,894	10,024	10,870		49,172	0.0
1904	26,374	14,258	12,116		61,288	0.0
1905	22,568	12,226	10,342		71,630	0.0
1906	19,511	11,653	7,858		79,488	0.0
1907	19,787	10,325	9,462		88,950	0.0
1908	30,958	16,133	14,825		103,775	0.0
1909	25,941	14,442	11,499		115,274	0.0
1910	34,365	18,554	15,811		131,085	0.0
1911	38,952	24,714	14,238		145,323	0.0
1912	36,241	21,462	14,779		160,102	0.0
1913	28,600	20,645	7,955		168,057	0.0
1914	63,775	49,579	14,196		182,253	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	50,322	30,792	19,530		201,783	0.0
1916	56,327	30,829	25,498		227,281	0.0
1917	37,246	19,499	17,747		245,028	0.0
1918	32,286	22,135	10,151		255,179	0.0
1919	40,630	21,839	18,791		273,970	0.0
1920	49,048	27,291	21,757		295,727	0.0
1921	75,391	47,925	27,466		323,193	0.0
1922	118,237	60,846	57,391		380,584	0.0
1923	113,632	57,410	56,222		436,806	0.0
1924	320,371	189,932	130,439		567,245	0.1
1925	146,349	74,580	71,769		639,014	0.1
1926	275,970	190,938	85,032		724,046	0.1
1927	140,000	83,372	56,628		780,674	0.1
1928	246,968	192,025	54,943		835,617	0.1
1929	249,448	169,760	79,688		915,305	0.1
1930	320,576	256,134	64,442		979,747	0.1
1931	209,676	184,880	24,796		1,004,543	0.1
1932	39,390	31,251	8,139		1,012,682	0.1
1933	27,543	21,034	6,509		1,019,191	0.1
1934	25,136	20,640	4,496		1,023,687	0.1
1935	24,492	18,691	5,801		1,029,488	0.1
1936	30,835	22,583	8,252		1,037,740	0.1
1937	42,486	32,453	10,033		1,047,773	0.1
1938	35,862	25,303	10,559		1,058,332	0.1
1939	53,507	35,890	17,617		1,075,949	0.1
1940	45,919	34,036	11,883		1,087,832	0.1
1941	80,226	55,187	25,039		1,112,871	0.1
1942	45,438	38,005	7,433		1,120,304	0.1
1943	20,594	16,208	4,386		1,124,690	0.1
1944	30,570	19,916	10,654		1,135,344	0.1
1945	38,304	31,942	6,362		1,141,706	0.1
1946	389,152	307,685	81,467		1,223,173	0.1
1947	183,273	126,082	57,191		1,280,364	0.1
1948	248,631	177,094	71,537		1,351,901	0.1
1949	393,992	311,660	82,332		1,434,233	0.1
1950	2,111,892	1,629,658	482,234		1,916,467	0.2
1951	654,146	483,861	170,285		2,086,752	0.2
1952	841,272	614,128	227,144		2,313,896	0.2
1953	1,051,547	745,353	306,194		2,620,090	0.3
1954	1,918,002	1,465,699	452,303		3,072,393	0.3
1955	2,200,035	1,659,556	540,479		3,612,872	0.3
1956	2,121,508	1,492,256	629,252		4,242,124	0.4
1957	1,854,200	1,279,441	574,759		4,816,883	0.5
1958	3,216,955	2,241,498	975,457		5,792,340	0.6
1959	2,337,556	1,596,425	741,131		6,533,471	0.6

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1960	3,378,814	2,379,908		998,906	7,532,377	0.7
1961	2,806,504	2,042,630		763,874	8,296,251	0.8
1962	2,463,228	1,705,994		757,234	9,053,485	0.9
1963	2,887,046	1,965,050		921,996	9,975,481	1.0
1964	2,870,165	1,930,664		939,501	10,914,982	1.0
1965	5,191,745	3,499,620		1,692,125	12,607,107	1.2
1966	4,052,397	2,666,882		1,385,515	13,992,622	1.3
1967	4,202,699	2,726,874		1,475,825	15,468,447	1.5
1968	4,790,374	3,080,806		1,709,568	17,178,015	1.6
1969	5,285,677	3,339,306		1,946,371	19,124,386	1.8
1970	4,629,144	2,881,121		1,748,023	20,872,409	2.0
1971	4,635,825	2,838,336		1,797,489	22,669,898	2.2
1972	4,579,670	2,789,652		1,790,018	24,459,916	2.3
1973	4,876,678	2,943,434		1,933,244	26,393,160	2.5
1974	6,388,788	3,990,339		2,398,449	28,791,609	2.8
1975	3,964,813	2,307,389		1,657,424	30,449,033	2.9
1976	4,254,037	2,442,810		1,811,227	32,260,260	3.1
1977	6,019,934	3,441,438		2,578,496	34,838,756	3.3
1978	6,254,777	3,492,254		2,762,523	37,601,279	3.6
1979	10,104,612	5,578,742		4,525,870	42,127,149	4.0
1980	19,832,139	10,711,793		9,120,346	51,247,495	4.9
1981	17,151,849	9,276,826		7,875,023	59,122,518	5.7
1982	17,137,917	10,312,469		6,825,448	65,947,966	6.3
1983	9,557,047	5,730,907		3,826,140	69,774,106	6.7
1984	11,700,102	6,851,314		4,848,788	74,622,894	7.1
1985	14,045,033	8,131,367		5,913,666	80,536,560	7.7
1986	16,749,657	9,181,327		7,568,330	88,104,890	8.4
1987	18,840,661	10,383,861		8,456,800	96,561,690	9.2
1988	24,984,914	12,900,092		12,084,822	108,646,512	10.4
1989	31,242,808	15,962,673		15,280,135	123,926,647	11.9
1990	34,200,686	17,054,431		17,146,255	141,072,902	13.5
1991	25,741,436	12,488,475		13,252,961	154,325,863	14.8
1992	25,508,837	12,321,402		13,187,435	167,513,298	16.0
1993	15,293,667	7,058,306		8,235,361	175,748,659	16.8
1994	28,612,144	13,646,382		14,965,762	190,714,421	18.2
1995	38,585,641	16,263,764		22,321,877	213,036,298	20.4
1996	31,260,049	12,873,972		18,386,077	231,422,375	22.1
1997	32,628,652	12,855,271		19,773,381	251,195,756	24.0
1998	27,030,082	10,428,763		16,601,319	267,797,075	25.6
1999	26,787,787	10,159,570		16,628,217	284,425,292	27.2
2000	30,201,590	10,832,219		19,369,371	303,794,663	29.1
2001	29,820,733	10,003,324		19,817,409	323,612,072	31.0
2002	26,082,876	8,372,180		17,710,696	341,322,768	32.7
2003	34,910,134	10,160,373		24,749,761	366,072,529	35.0
2004	32,350,959	8,912,119		23,438,840	389,511,369	37.3

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) -	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(4)			
2005	32,152,125	8,366,056	23,786,069		413,297,438	39.5
2006	38,902,491	11,021,077	27,881,414		441,178,852	42.2
2007	36,402,841	8,121,977	28,280,864		469,459,716	44.9
2008	38,828,260	7,941,381	30,886,879		500,346,595	47.9
2009	39,370,045	6,974,367	32,395,678		532,742,273	51.0
2010	33,809,852	5,050,641	28,759,211		561,501,484	53.7
2011	49,772,118	6,799,512	42,972,606		604,474,090	57.8
2012	66,622,401	7,259,517	59,362,884		663,836,974	63.5
2013	84,218,472	7,239,574	76,978,898		740,815,872	70.9
2014	89,174,569	5,545,384	83,629,185		824,445,057	78.9
2015	91,328,906	3,557,607	87,771,299		912,216,356	87.3
2016	134,952,106	1,901,318	133,050,788		1,045,267,144	100.0
TOTAL	1,472,433,810	427,166,666	1,045,267,144			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT		PCT OF COL 4 TOTAL
			(2)	(3)	(4)	(5)	(6)
1997	23,206	7,934			15,272	15,272	1.7
2001	25,355	6,890			18,465	33,737	3.7
2003	7,183	1,700			5,483	39,220	4.3
2004	38,772	29,483			9,289	48,509	5.4
2005	39,966	8,058			31,908	80,417	8.9
2006	2,469	454			2,015	82,432	9.1
2007	878	146			732	83,164	9.2
2008	23,109	20,716			2,393	85,557	9.5
2009	161,661	123,864			37,797	123,354	13.6
2010	750,306	87,423			662,883	786,237	86.9
2012	6,436	3,025			3,411	789,648	87.3
2013	126,305	46,173			80,132	869,780	96.1
2014	37,350	13,844			23,506	893,286	98.7
2015	13,608	2,132			11,476	904,762	100.0
TOTAL	1,256,604	351,842			904,762		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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)			
1998	24,630	22,702		1,928	1,928	0.0
1999	6,159	5,370		789	2,717	0.0
2001	3,769	2,911		858	3,575	0.0
2002	6,694	4,836		1,858	5,433	0.0
2003	22,684	15,257		7,427	12,860	0.1
2004	5,699	3,549		2,150	15,010	0.1
2005	867,789	665,745		202,044	217,054	1.3
2006	1,916,402	1,392,791		523,611	740,665	4.6
2007	6,465,098	5,344,125		1,120,973	1,861,638	11.5
2008	3,168,505	1,894,964		1,273,541	3,135,179	19.3
2009	3,287,611	2,826,822		460,789	3,595,968	22.1
2010	324,586	234,759		89,827	3,685,795	22.7
2011	481,464	182,601		298,863	3,984,658	24.5
2012	4,390,574	2,430,265		1,960,309	5,944,967	36.6
2013	1,580,779	702,964		877,815	6,822,782	42.0
2014	2,497,719	838,570		1,659,149	8,481,931	52.2
2015	2,206,109	511,712		1,694,397	10,176,328	62.7
2016	6,420,000	354,505		6,065,495	16,241,823	100.0
TOTAL	33,676,271	17,434,448		16,241,823		

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, 2016

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	571,248	445,519	125,729		125,729	14.0
1975	7,114	5,517	1,597		127,326	14.2
1976	1,620	1,248	372		127,698	14.2
1977	2,093	1,603	490		128,188	14.3
1978	551	419	132		128,320	14.3
1979	6,669	5,038	1,631		129,951	14.5
1980	28,074	21,052	7,022		136,973	15.3
1981	44,621	33,210	11,411		148,384	16.6
1982	426	325	101		148,485	16.6
1983	1,266	955	311		148,796	16.6
1984	1,912	1,432	480		149,276	16.7
1985	15,464	11,472	3,992		153,268	17.1
1986	1,117	820	297		153,565	17.1
1987	100	73	27		153,592	17.1
1989	39,820	28,279	11,541		165,133	18.4
1990	23,219	16,268	6,951		172,084	19.2
1992	94,573	64,608	29,965		202,049	22.5
1993	1,831	1,233	598		202,647	22.6
1994	27,020	17,960	9,060		211,707	23.6
1995	4,562	2,981	1,581		213,288	23.8
1996	247	158	89		213,377	23.8
1998	681	419	262		213,639	23.8
2000	71,851	42,027	29,824		243,463	27.2
2001	73,045	41,571	31,474		274,937	30.7
2002	5,505	3,032	2,473		277,410	30.9
2003	201	107	94		277,504	31.0
2004	1,503	769	734		278,238	31.0
2005	4,794	2,350	2,444		280,682	31.3
2006	456	213	243		280,925	31.3
2007	377,927	166,672	211,255		492,180	54.9
2008	443,328	182,886	260,442		752,622	84.0
2009	13,966	5,338	8,628		761,250	84.9
2010	2,620	913	1,707		762,957	85.1
2011	3,548	1,101	2,447		765,404	85.4
2012	294	79	215		765,619	85.4
2014	5,411	919	4,492		770,111	85.9
2015	43,946	4,831	39,115		809,226	90.3
2016	90,927	3,703	87,224		896,450	100.0
TOTAL	2,013,550	1,117,100	896,450			

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, 2016

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	870	880			
1909	1,063.58	1,044	1,064			
1910	681.05	664	681			
1912	356.78	344	357			
1916	122.09	115	122			
1917	5,254.50	4,897	5,254			
1918	4,743.98	4,393	4,744			
1919	2,219.29	2,041	2,219			
1920	2,532.43	2,314	2,532			
1921	17,407.66	15,800	17,408			
1922	1,544.59	1,393	1,545			
1923	444.90	398	445			
1924	49,481.98	44,012	49,482			
1925	9,550.78	8,436	9,551			
1926	1,437.54	1,261	1,438			
1927	12,634.65	11,006	12,635			
1928	169.18	146	169			
1929	1,786.94	1,535	1,787			
1930	6,130.68	5,228	6,131			
1931	886.67	751	887			
1932	690.68	580	691			
1933	4,845.58	4,041	4,846			
1934	599.15	496	599			
1937	206.12	167	202	4	10.51	
1939	941.28	749	905	36	11.21	3
1941	1,497.83	1,173	1,418	80	11.92	7
1942	1,321.59	1,027	1,241	81	12.28	7
1943	3,799.03	2,926	3,536	263	12.64	21
1944	480.46	367	444	36	13.01	3
1945	7,388.06	5,592	6,759	629	13.37	47
1946	24,241.93	18,186	21,980	2,262	13.74	165
1947	1,212.46	901	1,089	123	14.11	9
1948	11,813.70	8,701	10,516	1,298	14.49	90
1949	155,416.10	113,426	137,092	18,324	14.86	1,233

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	227,553	275,030	39,744	15.24	2,608
1951	117,565.93	84,156	101,715	15,851	15.63	1,014
1952	14,011.46	9,933	12,005	2,006	16.01	125
1953	64,035.02	44,941	54,318	9,717	16.40	592
1954	82,747.60	57,472	69,463	13,285	16.80	791
1955	21,708.32	14,923	18,037	3,671	17.19	214
1956	33,265.27	22,620	27,339	5,926	17.60	337
1957	17,019.75	11,450	13,839	3,181	18.00	177
1958	16,398.95	10,910	13,186	3,213	18.41	175
1959	36,119.98	23,760	28,717	7,403	18.82	393
1960	28,812.28	18,733	22,642	6,170	19.24	321
1961	30,404.90	19,537	23,613	6,792	19.66	345
1962	27,753.65	17,621	21,298	6,456	20.08	322
1963	14,913.85	9,352	11,303	3,611	20.51	176
1964	4,880.13	3,021	3,651	1,229	20.95	59
1965	18,536.25	11,331	13,695	4,841	21.38	226
1966	5,038.93	3,039	3,673	1,366	21.83	63
1967	4,718.58	2,807	3,393	1,326	22.28	60
1968	4,278.86	2,511	3,035	1,244	22.73	55
1969	8,771.59	5,073	6,131	2,641	23.19	114
1970	5,741.53	3,272	3,955	1,787	23.66	76
1971	36,049.81	20,234	24,456	11,594	24.13	480
1973	11,871.49	6,456	7,803	4,068	25.09	162
1974	25,525.37	13,654	16,503	9,022	25.58	353
1975	87,663.74	46,111	55,732	31,932	26.07	1,225
1976	4,598.73	2,377	2,873	1,726	26.57	65
1977	8,040.17	4,082	4,934	3,106	27.08	115
1978	13,389.00	6,670	8,062	5,327	27.60	193
1979	6,024.51	2,944	3,558	2,467	28.12	88
1980	2,625.97	1,258	1,520	1,106	28.65	39
1981	3,896.41	1,828	2,209	1,687	29.19	58
1982	4,195.18	2,442	2,952	1,243	24.58	51
1984	107,312.77	60,224	72,789	34,524	25.22	1,369
1985	3,250.91	1,788	2,161	1,090	25.57	43
1987	11,800.00	6,213	7,509	4,291	26.31	163
1989	18,115.32	9,083	10,978	7,137	27.10	263
1990	3,722.71	1,817	2,196	1,527	27.52	55
1993	4,421.64	1,984	2,398	2,024	28.71	70
1995	3,605.96	1,527	1,846	1,760	29.26	60
1996	28,053.64	11,446	13,834	14,220	29.75	478
1998	37,254.30	14,060	16,994	20,260	30.52	664
1999	24,770.91	8,930	10,793	13,978	31.04	450

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	8,261	9,985	13,975	31.35	446
2001	34,304.98	11,273	13,625	20,680	31.67	653
2002	6,262.15	1,943	2,348	3,914	32.23	121
2003	8,507.00	2,493	3,013	5,494	32.58	169
2004	14,150.50	3,891	4,703	9,448	32.95	287
2005	14,063.28	3,606	4,358	9,705	33.35	291
2006	17,523.06	4,158	5,026	12,497	33.75	370
2007	55,195.64	12,011	14,517	40,679	34.17	1,190
2008	20,558.92	4,054	4,900	15,659	34.60	453
2011	27,987.49	3,725	4,502	23,485	35.82	656
2013	103,921.61	9,062	10,953	92,969	36.66	2,536
2014	195,329.76	12,345	14,920	180,410	37.03	4,872
	2,185,833.48	1,183,545	1,418,237	767,596		28,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1924	19,276.83	16,557	17,582	1,695	10.16	167
1925	9,412.15	8,050	8,548	864	10.42	83
1926	148,297.95	126,280	134,097	14,201	10.69	1,328
1927	30,084.52	25,501	27,080	3,005	10.97	274
1928	124,660.28	105,182	111,693	12,967	11.25	1,153
1929	132,122.03	110,946	117,814	14,308	11.54	1,240
1930	250,232.96	209,085	222,028	28,205	11.84	2,382
1931	161,093.12	133,909	142,199	18,894	12.15	1,555
1932	26,461.92	21,882	23,237	3,225	12.46	259
1933	11,940.37	9,819	10,427	1,513	12.79	118
1934	17,356.50	14,194	15,073	2,284	13.12	174
1935	13,527.73	10,997	11,678	1,850	13.47	137
1936	16,595.52	13,408	14,238	2,358	13.83	170
1937	23,446.08	18,825	19,990	3,456	14.19	244
1938	15,783.99	12,590	13,369	2,415	14.57	166
1939	23,003.05	18,223	19,351	3,652	14.96	244
1940	21,927.19	17,249	18,317	3,610	15.36	235
1941	36,569.49	28,555	30,323	6,246	15.78	396
1942	30,669.40	23,769	25,240	5,429	16.20	335
1943	4,298.67	3,305	3,510	789	16.64	47
1944	5,419.41	4,133	4,389	1,030	17.09	60
1945	15,584.99	11,786	12,516	3,069	17.55	175
1946	329,760.41	247,182	262,484	67,276	18.03	3,731
1947	78,086.81	58,012	61,603	16,484	18.51	891
1948	138,357.69	101,827	108,131	30,227	19.01	1,590
1949	132,869.07	96,847	102,842	30,027	19.52	1,538
1950	1,578,467.61	1,139,133	1,209,650	368,818	20.04	18,404
1951	348,367.46	248,794	264,195	84,172	20.58	4,090
1952	630,901.28	445,839	473,438	157,463	21.12	7,456
1953	706,314.83	493,636	524,194	182,121	21.68	8,400
1954	1,295,898.14	895,608	951,050	344,848	22.24	15,506
1955	1,120,239.55	765,191	812,560	307,680	22.82	13,483
1956	1,722,115.45	1,162,187	1,234,132	487,983	23.41	20,845
1957	1,440,175.29	959,920	1,019,343	420,832	24.01	17,527
1958	2,819,085.95	1,855,128	1,969,969	849,117	24.62	34,489
1959	1,708,665.81	1,109,676	1,178,370	530,296	25.24	21,010
1960	2,824,501.66	1,809,630	1,921,654	902,848	25.87	34,899
1961	1,723,820.21	1,089,351	1,156,787	567,033	26.50	21,397
1962	1,852,002.94	1,153,650	1,225,066	626,937	27.15	23,092
1963	2,281,369.99	1,400,191	1,486,869	794,501	27.81	28,569
1964	2,242,802.89	1,355,954	1,439,894	802,909	28.47	28,202
1965	2,835,267.14	1,687,381	1,791,838	1,043,429	29.15	35,795

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1966	2,947,055.12	1,726,061	1,832,912	1,114,143	29.83	37,350
1967	3,112,346.49	1,793,054	1,904,052	1,208,294	30.52	39,590
1968	3,495,271.92	1,979,687	2,102,239	1,393,033	31.22	44,620
1969	3,931,795.34	2,188,713	2,324,204	1,607,591	31.92	50,363
1970	3,303,615.80	1,805,988	1,917,787	1,385,829	32.64	42,458
1971	3,126,488.47	1,677,893	1,781,762	1,344,726	33.36	40,310
1972	3,028,017.34	1,594,342	1,693,039	1,334,978	34.09	39,160
1973	2,952,605.76	1,524,696	1,619,082	1,333,524	34.82	38,298
1974	3,170,463.39	1,604,603	1,703,935	1,466,528	35.56	41,241
1975	2,298,831.73	1,139,508	1,210,049	1,088,783	36.31	29,986
1976	2,107,579.38	1,022,471	1,085,767	1,021,812	37.07	27,564
1977	2,691,599.22	1,277,379	1,356,455	1,335,144	37.83	35,293
1978	2,794,501.66	1,296,341	1,376,590	1,417,912	38.60	36,733
1979	4,571,750.53	2,071,277	2,199,498	2,372,253	39.38	60,240
1980	9,622,741.74	4,255,369	4,518,796	5,103,946	40.16	127,090
1981	6,766,070.32	2,917,868	3,098,497	3,667,573	40.95	89,562
1982	7,019,145.57	3,414,112	3,625,461	3,393,685	36.17	93,826
1983	1,792,692.75	852,425	905,194	887,499	36.68	24,196
1984	2,316,580.97	1,068,407	1,134,546	1,182,035	37.68	31,370
1985	3,079,267.98	1,385,671	1,471,450	1,607,818	38.19	42,100
1986	4,882,414.41	2,141,427	2,273,991	2,608,423	38.72	67,366
1987	2,048,662.35	868,838	922,623	1,126,039	39.72	28,349
1988	4,186,442.78	1,726,489	1,833,367	2,353,076	40.25	58,462
1989	3,566,556.32	1,428,762	1,517,209	2,049,347	40.78	50,254
1990	3,361,032.97	1,305,761	1,386,594	1,974,439	41.32	47,784
1991	3,144,121.53	1,174,958	1,247,693	1,896,429	42.32	44,812
1992	2,519,383.32	910,253	966,602	1,552,781	42.87	36,221
1993	1,074,870.93	376,850	400,179	674,692	43.29	15,585
1994	982,465.18	333,842	354,508	627,957	43.72	14,363
1995	5,160,627.17	1,675,140	1,778,839	3,381,788	44.73	75,604
1996	5,007,057.30	1,560,199	1,656,782	3,350,275	45.29	73,974
1997	1,963,633.78	585,948	622,221	1,341,413	45.86	29,250
1998	2,337,792.93	666,037	707,268	1,630,525	46.44	35,110
1999	1,173,481.45	318,248	337,949	835,532	47.02	17,770
2000	2,582,639.07	660,639	701,535	1,881,104	48.01	39,182
2001	2,864,986.53	692,754	735,639	2,129,348	48.60	43,814
2002	1,058,744.81	240,970	255,887	802,858	49.20	16,318
2003	3,317,507.13	707,624	751,429	2,566,078	49.79	51,538
2004	1,751,953.77	348,288	369,849	1,382,105	50.39	27,428
2005	1,063,084.89	195,608	207,717	855,368	51.00	16,772
2006	2,697,199.58	455,827	484,045	2,213,155	51.61	42,882
2007	923,362.14	142,105	150,902	772,460	52.23	14,790

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2008	2,249,035.75	311,716	331,012	1,918,024	52.85	36,292
2009	2,555,222.62	316,337	335,920	2,219,303	53.10	41,795
2010	2,267,772.17	244,693	259,840	2,007,932	53.74	37,364
2011	1,837,755.60	169,809	180,321	1,657,435	54.02	30,682
2012	2,603,033.27	199,132	211,459	2,391,574	54.32	44,028
2013	3,335,647.10	200,806	213,237	3,122,410	54.64	57,145
2014	5,156,140.99	225,839	239,819	4,916,322	54.64	89,977
2015	10,589,568.13	283,800	301,369	10,288,199	54.37	189,226
2016	21,949,393.97	206,324	219,096	21,730,298	52.41	414,621
	213,286,845.75	76,290,270	81,012,984	132,273,862		3,111,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.5 1.46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1895	917.96	836	394	524	6.23	84
1896	4,484.59	4,067	1,916	2,569	6.52	394
1897	3,602.13	3,251	1,532	2,070	6.82	304
1898	4,037.23	3,627	1,709	2,328	7.12	327
1899	7,039.01	6,293	2,965	4,074	7.42	549
1900	19,720.03	17,542	8,266	11,454	7.73	1,482
1901	18,007.61	15,939	7,510	10,498	8.04	1,306
1902	7,597.47	6,691	3,153	4,444	8.35	532
1903	18,110.80	15,870	7,478	10,633	8.66	1,228
1904	19,514.97	17,011	8,016	11,499	8.98	1,281
1905	17,034.89	14,772	6,961	10,074	9.30	1,083
1906	12,459.24	10,747	5,064	7,395	9.62	769
1907	15,341.77	13,161	6,201	9,141	9.95	919
1908	23,607.14	20,140	9,490	14,117	10.28	1,373
1909	17,904.36	15,191	7,158	10,746	10.61	1,013
1910	24,457.24	20,631	9,721	14,736	10.95	1,346
1911	19,562.50	16,410	7,732	11,830	11.28	1,049
1912	21,663.19	18,064	8,512	13,151	11.63	1,131
1913	8,647.46	7,169	3,378	5,269	11.97	440
1914	11,234.50	9,257	4,362	6,872	12.32	558
1915	26,073.86	21,351	10,061	16,013	12.68	1,263
1916	36,568.49	29,762	14,024	22,544	13.03	1,730
1917	27,698.08	22,400	10,555	17,143	13.39	1,280
1918	15,263.57	12,263	5,778	9,486	13.76	689
1919	28,710.02	22,919	10,799	17,911	14.12	1,268
1920	34,093.48	27,031	12,737	21,356	14.50	1,473
1921	41,020.80	32,307	15,223	25,798	14.87	1,735
1922	86,749.76	67,850	31,971	54,779	15.25	3,592
1923	84,253.51	65,441	30,836	53,418	15.63	3,418
1924	188,904.07	145,671	68,640	120,264	16.02	7,507
1925	110,917.09	84,915	40,012	70,905	16.41	4,321
1926	110,278.61	83,812	39,492	70,787	16.80	4,214
1927	83,191.55	62,751	29,568	53,624	17.20	3,118
1928	64,849.80	48,545	22,874	41,976	17.60	2,385
1929	100,578.19	74,700	35,198	65,380	18.01	3,630
1930	55,510.73	40,904	19,274	36,237	18.42	1,967
1931	8,912.91	6,514	3,069	5,844	18.84	310
1932	7,465.95	5,413	2,551	4,915	19.25	255
1933	7,332.50	5,271	2,484	4,848	19.68	246
1934	3,330.48	2,374	1,119	2,211	20.10	110
1935	5,876.16	4,152	1,956	3,920	20.54	191
1936	8,798.55	6,163	2,904	5,895	20.97	281

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1937	9,752.03	6,769	3,190	6,562	21.41	306
1938	12,026.01	8,270	3,897	8,129	21.86	372
1939	20,515.67	13,977	6,586	13,930	22.31	624
1940	12,131.05	8,187	3,858	8,273	22.76	363
1941	27,314.39	18,254	8,601	18,713	23.22	806
1942	2,793.97	1,849	871	1,923	23.68	81
1943	4,812.11	3,152	1,485	3,327	24.15	138
1944	13,756.26	8,916	4,201	9,555	24.63	388
1945	3,688.60	2,366	1,115	2,574	25.10	103
1946	16,646.14	10,561	4,976	11,670	25.59	456
1947	54,898.99	34,453	16,234	38,665	26.07	1,483
1948	53,689.68	33,311	15,696	37,994	26.57	1,430
1949	42,583.74	26,122	12,309	30,275	27.06	1,119
1950	96,093.20	58,260	27,452	68,641	27.56	2,491
1951	89,908.17	53,855	25,376	64,532	28.07	2,299
1952	84,738.42	50,141	23,626	61,112	28.58	2,138
1953	145,277.31	84,884	39,997	105,280	29.10	3,618
1954	102,063.36	58,876	27,742	74,321	29.62	2,509
1955	118,929.88	67,706	31,903	87,027	30.15	2,886
1956	152,731.70	85,791	40,424	112,308	30.68	3,661
1957	164,325.32	91,036	42,896	121,429	31.22	3,889
1958	114,650.02	62,632	29,512	85,138	31.76	2,681
1959	183,379.68	98,737	46,524	136,856	32.31	4,236
1960	6,219.99	3,300	1,555	4,665	32.86	142
1961	52.37	27	13	39	33.41	1
1962	11,781.14	6,062	2,856	8,925	33.98	263
1963	8,300.78	4,205	1,982	6,319	34.54	183
1968	311.46	145	68	243	37.45	6
2012	6,010.29	584	275	5,735	41.80	137
2014	35,700.27	2,113	996	34,704	39.70	874
	3,006,404.25	2,013,719	948,859	2,057,545		101,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2 3.39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	22,829.84	13,775	14,519	8,311	25.78	322
1973	52,080.87	30,840	32,506	19,575	26.51	738
1974	15,987.45	9,283	9,784	6,203	27.26	228
1975	62,101.14	35,341	37,250	24,851	28.01	887
1976	536,707.21	299,150	315,310	221,397	28.77	7,695
1977	487,020.26	265,689	280,041	206,979	29.54	7,007
1978	742,895.89	396,365	417,777	325,119	30.32	10,723
1979	612,108.00	319,141	336,381	275,727	31.11	8,863
1980	1,211,559.62	616,781	650,099	561,461	31.91	17,595
1981	1,571,923.15	780,884	823,067	748,856	32.71	22,894
1982	2,150,691.61	1,149,115	1,211,190	939,502	29.85	31,474
1983	2,506,177.81	1,308,225	1,378,895	1,127,283	30.45	37,021
1984	3,516,546.76	1,780,428	1,876,606	1,639,941	31.45	52,144
1985	3,687,220.78	1,820,750	1,919,107	1,768,114	32.04	55,185
1986	4,596,977.21	2,211,146	2,330,592	2,266,385	32.64	69,436
1987	7,935,118.48	3,713,635	3,914,245	4,020,873	33.25	120,929
1988	11,059,963.24	4,999,103	5,269,154	5,790,809	34.25	169,075
1989	13,616,772.06	5,973,678	6,296,375	7,320,397	34.86	209,994
1990	15,207,018.01	6,466,024	6,815,318	8,391,700	35.48	236,519
1991	9,270,456.53	3,791,617	3,996,439	5,274,018	36.48	144,573
1992	7,206,564.85	2,848,755	3,002,644	4,203,921	37.10	113,313
1993	5,385,630.89	2,064,851	2,176,394	3,209,237	37.60	85,352
1994	9,664,747.12	3,566,292	3,758,943	5,905,804	38.48	153,477
1995	15,483,157.74	5,493,424	5,790,178	9,692,980	39.10	247,902
1996	9,601,322.04	3,247,167	3,422,578	6,178,744	40.11	154,045
1997	14,330,099.40	4,638,653	4,889,232	9,440,867	40.74	231,735
1998	10,100,432.26	3,121,034	3,289,632	6,810,800	41.38	164,592
1999	10,719,879.58	3,132,349	3,301,558	7,418,322	42.38	175,043
2000	11,113,582.78	3,080,685	3,247,103	7,866,480	43.02	182,856
2001	11,209,539.39	2,936,899	3,095,550	8,113,989	43.67	185,802
2002	10,342,018.32	2,533,794	2,670,669	7,671,349	44.67	171,734
2003	14,515,375.02	3,331,279	3,511,234	11,004,141	45.32	242,810
2004	13,582,111.18	2,886,199	3,042,111	10,540,000	46.32	227,547
2005	14,502,681.62	2,851,227	3,005,250	11,497,432	46.98	244,730
2006	15,113,252.51	2,729,453	2,876,898	12,236,355	47.64	256,850
2007	14,271,968.84	2,332,040	2,458,016	11,813,953	48.64	242,886
2008	12,201,463.83	1,793,615	1,890,506	10,310,958	49.31	209,105
2009	11,863,298.60	1,539,856	1,623,039	10,240,260	50.30	203,584
2010	12,236,409.83	1,383,938	1,458,698	10,777,712	50.97	211,452
2011	17,058,838.86	1,641,060	1,729,710	15,329,129	51.65	296,789
2012	22,796,036.62	1,805,446	1,902,976	20,893,061	52.32	399,332
2013	30,182,699.25	1,871,327	1,972,415	28,210,284	52.99	532,370

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	33,643,245.36	1,497,124	1,577,998	32,065,247	53.68	597,341
2015	25,057,037.98	671,529	707,805	24,349,233	54.37	447,843
2016	43,695,344.37	397,628	419,108	43,276,236	54.45	794,789
	474,738,894.16	99,376,594	104,744,900	369,993,994		7,976,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.4 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, 2016

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	891	911			
1881	229.23	223	229			
1882	506.05	491	506			
1883	81.10	78	81			
1886	2.33	2	2			
1888	54.70	51	53	2	4.13	
1889	230.23	216	225	5	4.44	1
1890	30.19	28	29	1	4.74	
1891	191.30	178	186	5	5.04	1
1892	7.56	7	7	1	5.34	
1893	226.47	208	217	9	5.64	2
1894	1.17	1	1			
1895	64.19	58	61	3	6.23	
1896	200.16	182	190	10	6.52	2
1897	70.07	63	66	4	6.82	1
1898	236.68	213	222	15	7.12	2
1899	934.80	836	873	62	7.42	8
1900	216.24	192	200	16	7.73	2
1901	1,823.44	1,614	1,685	138	8.04	17
1902	858.12	756	789	69	8.35	8
1903	2,783.58	2,439	2,546	238	8.66	27
1904	6,859.36	5,979	6,242	617	8.98	69
1905	2,828.98	2,453	2,561	268	9.30	29
1906	4,634.90	3,998	4,174	461	9.62	48
1907	3,011.94	2,584	2,698	314	9.95	32
1908	6,470.50	5,520	5,763	708	10.28	69
1909	6,566.28	5,571	5,816	750	10.61	71
1910	9,002.43	7,594	7,928	1,074	10.95	98
1911	19,368.44	16,247	16,961	2,407	11.28	213
1912	12,488.38	10,414	10,871	1,617	11.63	139
1913	19,952.20	16,540	17,267	2,685	11.97	224

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	43,160	45,056	7,323	12.32	594
1915	24,228.79	19,840	20,711	3,518	12.68	277
1916	19,636.02	15,981	16,683	2,953	13.03	227
1917	3,879.82	3,138	3,276	604	13.39	45
1918	4,097.87	3,292	3,437	661	13.76	48
1919	5,274.03	4,210	4,395	879	14.12	62
1920	2,322.08	1,841	1,922	400	14.50	28
1921	9,356.23	7,369	7,693	1,663	14.87	112
1922	14,230.62	11,130	11,619	2,612	15.25	171
1923	14,826.56	11,516	12,022	2,805	15.63	179
1924	43,232.64	33,338	34,801	8,432	16.02	526
	294,939.99	241,076	251,609	43,331		3,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 1.13

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, 2016

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						
1961	2,845.46	1,946	1,738	1,107	15.80	70
1962	14,522.65	9,814	8,765	5,758	16.21	355
1963	13,052.86	8,717	7,785	5,268	16.61	317
1964	10,737.87	7,083	6,326	4,412	17.02	259
1965	9,874.57	6,430	5,742	4,133	17.44	237
1966	16,749.69	10,767	9,616	7,134	17.86	399
1967	37,785.67	23,964	21,402	16,384	18.29	896
1968	35,307.33	22,088	19,726	15,581	18.72	832
1969	21,514.65	13,275	11,856	9,659	19.15	504
1970	31,357.91	19,072	17,033	14,325	19.59	731
1971	149,802.25	89,762	80,164	69,638	20.04	3,475
1972	44,571.40	26,306	23,493	21,078	20.49	1,029
1973	10,063.54	5,847	5,222	4,842	20.95	231
1974	53,371.89	30,518	27,255	26,117	21.41	1,220
1975	48,906.24	27,505	24,564	24,342	21.88	1,113
1976	62,157.69	34,361	30,687	31,471	22.36	1,407
1977	36,946.04	20,069	17,923	19,023	22.84	833
1978	31,800.03	16,962	15,148	16,652	23.33	714
1979	29,944.87	15,673	13,997	15,948	23.83	669
1980	94,984.56	48,765	43,551	51,434	24.33	2,114
1981	165,898.68	83,480	74,554	91,345	24.84	3,677
1982	158,071.17	97,451	87,031	71,040	21.31	3,334
1983	34,177.11	20,684	18,472	15,705	21.69	724
1984	76,930.87	45,651	40,770	36,161	22.10	1,636
1985	170,549.90	99,669	89,012	81,538	22.22	3,670
1986	186,041.73	106,360	94,987	91,055	22.66	4,018
1987	139,401.17	77,883	69,555	69,846	23.10	3,024
1988	147,556.12	80,861	72,215	75,341	23.30	3,234
1989	320,193.80	171,016	152,730	167,464	23.77	7,045
1990	178,363.13	92,713	82,800	95,563	24.25	3,941
1991	190,040.10	96,445	86,132	103,908	24.50	4,241
1992	272,724.75	134,262	119,906	152,819	25.01	6,110
1993	83,657.33	40,281	35,974	47,683	25.17	1,894
1994	164,397.81	76,938	68,711	95,687	25.58	3,741
1995	389,158.72	176,522	157,647	231,512	25.90	8,939
1996	873,012.69	381,157	340,401	532,612	26.45	20,137
1997	287,261.52	120,995	108,057	179,205	26.80	6,687
1998	480,306.75	194,620	173,810	306,497	27.16	11,285
1999	145,976.40	56,712	50,648	95,328	27.55	3,460
2000	649,058.47	240,931	215,169	433,889	27.95	15,524
2001	417,769.91	147,640	131,853	285,917	28.36	10,082
2002	256,502.29	85,928	76,740	179,762	28.79	6,244

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, 2016

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						
2003	2,170,985.45	688,637	615,004	1,555,981	29.06	53,544
2004	1,164,640.92	346,481	309,433	855,208	29.52	28,970
2005	875,205.28	242,607	216,666	658,539	29.99	21,959
2006	858,048.21	220,690	197,092	660,956	30.32	21,799
2007	732,214.24	172,510	154,064	578,150	30.82	18,759
2008	1,451,233.97	310,854	277,616	1,173,618	31.18	37,640
2009	540,593.06	103,794	92,696	447,897	31.56	14,192
2010	551,628.37	93,225	83,257	468,371	31.96	14,655
2011	1,594,841.82	231,571	206,810	1,388,032	32.38	42,867
2012	2,263,919.37	273,029	243,835	2,020,084	32.81	61,569
2013	849,970.38	81,257	72,568	777,402	33.13	23,465
2014	1,379,861.18	95,900	85,646	1,294,215	33.47	38,668
2015	3,752,522.63	159,107	142,094	3,610,429	33.84	106,691
2016	5,304,032.71	76,378	68,211	5,235,822	34.10	153,543
	30,033,045.18	6,163,163	5,504,159	24,528,886		788,373
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.1	2.63

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, 2016

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	10,571.75	10,323	9,665	907	0.54	907
1996	12,752.92	12,183	11,406	1,347	0.96	1,347
1998	11,549.47	10,726	10,042	1,507	1.42	1,061
2004	25,794.17	20,604	19,290	6,504	3.15	2,065
2005	9,749.58	7,478	7,001	2,749	3.49	788
2008	44,323.42	28,332	26,526	17,797	4.80	3,708
2010	28,605.06	14,966	14,012	14,593	5.92	2,465
2011	893,176.63	406,753	380,820	512,357	6.58	77,866
2012	138,484.45	52,790	49,424	89,060	7.31	12,183
2013	73,939.42	22,256	20,837	53,102	8.13	6,532
2015	14,530.87	1,904	1,783	12,748	9.95	1,281
2016	30,000.00	1,311	1,227	28,773	10.94	2,630
	1,293,477.74	589,626	552,033	741,445		112,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 8.72

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, 2016

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	1,027.73	995	1,028			
1956	17,208.28	16,447	17,208			
1957	4,409.62	4,186	4,410			
1958	7,087.48	6,683	7,087			
1959	3,698.49	3,464	3,698			
1960	23,066.67	21,458	23,067			
1961	1,649.55	1,524	1,650			
1962	1,165.13	1,069	1,165			
1963	26.97	25	27			
1965	37,208.90	33,395	37,209			
1966	17,663.79	15,734	17,664			
1967	13,075.00	11,555	13,075			
1968	750.03	657	750			
1969	14,709.52	12,779	14,710			
1970	514.07	442	514			
1972	34,528.31	29,107	34,528			
1973	36,141.59	30,115	36,142			
1974	18,087.99	14,891	18,088			
1975	24,201.43	19,664	24,201			
1976	12,299.16	9,855	12,299			
1977	142.57	113	141	2	8.43	
1978	4,101.04	3,185	3,978	123	8.93	14
1979	1,495.58	1,142	1,426	70	9.45	7
1980	4,510.21	3,383	4,226	284	10.00	28
1981	78,172.84	57,516	71,842	6,331	10.57	599
1982	138,718.73	106,897	133,522	5,197	10.20	510
1983	6,659.75	5,027	6,279	381	10.80	35
1984	196,168.26	145,518	181,763	14,405	11.23	1,283
1985	426,048.80	308,885	385,821	40,228	11.85	3,395
1986	261,593.12	185,156	231,274	30,319	12.49	2,427
1987	780,342.21	538,670	672,839	107,503	13.12	8,194
1988	18,522.81	12,507	15,622	2,901	13.59	213
1989	37,362.68	24,536	30,647	6,716	14.24	472
1990	127,109.49	81,083	101,279	25,830	14.90	1,734
1991	255,233.98	157,888	197,214	58,020	15.57	3,726
1992	196,496.17	117,701	147,017	49,479	16.23	3,049
1993	32,721.37	19,044	23,787	8,934	16.79	532
1994	6,152.67	3,475	4,341	1,812	17.34	104
1995	263,552.87	143,373	179,084	84,469	18.02	4,688
1996	387,744.91	202,713	253,204	134,541	18.71	7,191
1998	8,361.66	3,991	4,985	3,377	20.26	167
2003	277,520.39	100,018	124,930	152,590	23.96	6,369

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, 2016

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	144,041.91	33,792	42,209	101,833	27.73	3,672
2009	23,251.05	4,832	6,035	17,216	28.60	602
2013	86,954.40	8,643	10,796	76,158	31.71	2,402
2014	80,981.14	5,790	7,232	73,749	32.47	2,271
2016	384,931.33	5,697	7,116	377,815	33.40	11,312
	4,497,411.65	2,514,620	3,117,129	1,380,283		64,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 1.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	5,892.26	5,267	5,181	711	4.99	142
1948	9,700.96	8,611	8,470	1,231	5.28	233
1949	14,178.09	12,495	12,290	1,888	5.58	338
1950	18,785.79	16,440	16,170	2,616	5.87	446
1951	19,499.89	16,940	16,662	2,838	6.17	460
1952	21,147.40	18,236	17,937	3,210	6.47	496
1953	20,028.09	17,139	16,858	3,170	6.78	468
1954	33,048.80	28,063	27,602	5,447	7.09	768
1955	51,555.97	43,428	42,715	8,841	7.41	1,193
1956	86,082.46	71,906	70,726	15,356	7.74	1,984
1957	105,005.12	86,976	85,548	19,457	8.07	2,411
1958	150,630.26	123,676	121,646	28,984	8.41	3,446
1959	266,098.50	216,503	212,949	53,150	8.76	6,067
1960	353,290.53	284,660	279,987	73,304	9.13	8,029
1961	386,452.59	308,339	303,277	83,176	9.50	8,755
1962	379,306.86	299,573	294,655	84,652	9.88	8,568
1963	426,162.92	333,042	327,574	98,589	10.27	9,600
1964	445,267.51	344,089	338,440	106,828	10.68	10,003
1965	561,385.63	428,921	421,879	139,507	11.09	12,580
1966	652,642.52	492,673	484,585	168,058	11.52	14,588
1967	644,015.71	480,133	472,251	171,765	11.96	14,362
1968	729,389.37	536,641	527,831	201,558	12.42	16,229
1969	780,254.72	566,434	557,135	223,120	12.88	17,323
1970	815,329.97	583,564	573,984	241,346	13.36	18,065
1971	922,653.03	650,766	640,082	282,571	13.85	20,402
1972	1,134,789.29	788,077	775,139	359,650	14.36	25,045
1973	1,505,418.04	1,029,134	1,012,239	493,179	14.87	33,166
1974	1,588,404.93	1,067,948	1,050,416	537,989	15.40	34,934
1975	1,171,654.44	774,042	761,335	410,319	15.95	25,725
1976	1,337,576.47	868,007	853,757	483,819	16.50	29,322
1977	2,523,345.06	1,606,891	1,580,511	942,834	17.07	55,233
1978	2,308,154.93	1,441,374	1,417,711	890,444	17.65	50,450
1979	3,976,093.58	2,433,011	2,393,068	1,583,026	18.24	86,789
1980	6,426,394.03	3,850,374	3,787,163	2,639,231	18.84	140,087
1981	6,581,691.16	3,857,990	3,794,653	2,787,038	19.45	143,292
1982	5,836,481.07	3,857,914	3,794,579	2,041,902	17.56	116,281
1983	4,235,208.15	2,731,709	2,686,863	1,548,345	18.30	84,609
1984	4,376,879.83	2,766,626	2,721,206	1,655,674	18.77	88,209
1985	4,921,008.51	3,045,120	2,995,128	1,925,881	19.25	100,046
1986	5,067,691.72	3,065,953	3,015,619	2,052,073	19.75	103,902
1987	5,944,464.28	3,511,989	3,454,333	2,490,131	20.26	122,909
1988	7,206,759.13	4,153,255	4,085,071	3,121,688	20.77	150,298

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	10,099,403.73	5,669,805	5,576,724	4,522,680	21.29	212,432
1990	11,136,679.57	6,080,627	5,980,802	5,155,878	21.83	236,183
1991	9,974,978.69	5,288,734	5,201,909	4,773,070	22.37	213,369
1992	10,156,044.78	5,221,223	5,135,506	5,020,539	22.92	219,046
1993	6,522,607.39	3,247,606	3,194,290	3,328,317	23.57	141,210
1994	12,604,063.24	6,097,846	5,997,738	6,606,325	24.01	275,149
1995	13,693,331.55	6,389,309	6,284,416	7,408,916	24.58	301,421
1996	11,715,211.01	5,260,130	5,173,775	6,541,436	25.16	259,993
1997	12,295,472.87	5,299,349	5,212,350	7,083,123	25.75	275,073
1998	9,913,829.96	4,090,446	4,023,293	5,890,537	26.34	223,635
1999	10,072,040.05	3,983,492	3,918,095	6,153,945	26.75	230,054
2000	10,331,320.95	3,886,643	3,822,836	6,508,485	27.36	237,883
2001	10,488,645.15	3,739,202	3,677,816	6,810,829	27.98	243,418
2002	10,853,295.60	3,666,243	3,606,054	7,247,242	28.42	255,005
2003	10,058,646.95	3,190,603	3,138,223	6,920,424	29.06	238,143
2004	11,601,726.51	3,451,514	3,394,851	8,206,876	29.52	278,011
2005	10,353,020.59	2,869,857	2,822,743	7,530,278	29.99	251,093
2006	10,838,863.18	2,766,078	2,720,667	8,118,196	30.65	264,868
2007	10,717,915.54	2,504,777	2,463,656	8,254,260	31.15	264,984
2008	13,995,449.88	2,974,033	2,925,208	11,070,242	31.50	351,436
2009	14,270,461.20	2,708,534	2,664,068	11,606,393	32.02	362,473
2010	14,491,280.67	2,420,044	2,380,314	12,110,967	32.41	373,680
2011	22,201,057.49	3,188,072	3,135,734	19,065,323	32.81	581,083
2012	32,387,624.08	3,876,799	3,813,154	28,574,470	33.09	863,538
2013	42,110,857.72	4,008,954	3,943,139	38,167,719	33.26	1,147,556
2014	41,028,632.97	2,872,004	2,824,854	38,203,779	33.21	1,150,370
2015	43,415,649.72	1,901,605	1,870,386	41,545,264	32.75	1,268,558
2016	50,093,925.48	801,503	788,345	49,305,580	30.85	1,598,236
	551,461,856.09	154,278,961	151,746,171	399,715,685		13,885,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 2.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1934	145.21	145	145			
1935	445.07	445	445			
1936	767.63	768	768			
1937	1,387.03	1,387	1,387			
1938	1,422.94	1,423	1,423			
1939	1,885.56	1,886	1,886			
1940	2,199.21	2,199	2,199			
1941	3,230.58	3,231	3,231			
1942	1,258.48	1,258	1,258			
1943	373.21	373	373			
1944	1,059.43	1,058	1,027	32	0.05	32
1945	1,188.10	1,176	1,141	47	0.38	47
1946	2,370.71	2,325	2,256	115	0.70	115
1947	3,032.70	2,946	2,859	174	1.03	169
1948	2,029.71	1,953	1,895	135	1.36	99
1949	4,321.54	4,117	3,996	326	1.70	192
1950	3,942.06	3,720	3,610	332	2.03	164
1951	4,709.68	4,406	4,276	434	2.32	187
1952	6,633.61	6,160	5,978	656	2.57	255
1953	5,212.12	4,805	4,663	549	2.81	195
1954	1,909.29	1,748	1,696	213	3.04	70
1955	3,468.09	3,154	3,061	407	3.26	125
1956	3,737.05	3,375	3,275	462	3.49	132
1957	3,675.87	3,295	3,198	478	3.73	128
1958	4,452.58	3,962	3,845	608	3.97	153
1959	9,462.76	8,351	8,105	1,358	4.23	321
1960	5,330.87	4,666	4,528	803	4.49	179
1961	6,830.62	5,927	5,752	1,079	4.76	227
1962	9,541.50	8,206	7,964	1,578	5.04	313
1963	8,517.30	7,259	7,045	1,472	5.32	277
1964	10,736.68	9,064	8,797	1,940	5.61	346
1965	39,038.19	32,629	31,666	7,372	5.91	1,247
1966	91,708.23	75,889	73,650	18,058	6.21	2,908
1967	163,929.05	134,286	130,324	33,605	6.51	5,162
1968	246,724.62	199,916	194,017	52,708	6.83	7,717
1969	234,857.99	188,213	182,659	52,199	7.15	7,301
1970	207,478.30	164,368	159,518	47,960	7.48	6,412
1971	110,169.60	86,239	83,694	26,476	7.82	3,386
1972	59,327.10	45,847	44,494	14,833	8.18	1,813
1973	98,059.71	74,798	72,591	25,469	8.54	2,982
1974	100,497.43	75,596	73,365	27,132	8.92	3,042
1975	74,594.89	55,304	53,672	20,923	9.31	2,247

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1976	40,148.42	29,320	28,455	11,693	9.71	1,204
1977	59,544.77	42,806	41,543	18,002	10.12	1,779
1978	153,093.39	108,228	105,035	48,058	10.55	4,555
1979	166,501.39	115,625	112,213	54,288	11.00	4,935
1980	778,024.37	530,356	514,707	263,317	11.46	22,977
1981	447,295.28	299,066	290,241	157,054	11.93	13,165
1982	255,918.58	193,705	187,989	67,930	11.00	6,175
1983	35,739.57	26,619	25,834	9,906	11.39	870
1984	135,596.29	98,823	95,907	39,689	12.00	3,307
1985	412,975.29	295,525	286,805	126,170	12.42	10,159
1986	348,513.34	244,587	237,370	111,143	12.85	8,649
1987	501,914.75	345,016	334,836	167,079	13.30	12,562
1988	434,804.05	293,580	284,917	149,887	13.59	11,029
1989	649,064.07	427,993	415,364	233,700	14.07	16,610
1990	1,070,784.62	688,622	668,303	402,482	14.57	27,624
1991	1,035,207.61	648,247	629,119	406,089	15.07	26,947
1992	980,951.43	597,105	579,486	401,465	15.59	25,751
1993	762,950.60	452,964	439,598	323,353	16.00	20,210
1994	1,046,571.66	605,128	587,272	459,300	16.41	27,989
1995	1,087,872.78	610,514	592,500	495,373	16.81	29,469
1996	752,642.28	407,330	395,311	357,331	17.38	20,560
1997	1,050,230.17	548,850	532,655	517,575	17.81	29,061
1998	907,059.66	456,432	442,964	464,096	18.26	25,416
1999	1,106,197.65	532,302	516,595	589,603	18.87	31,246
2000	1,016,401.58	467,951	454,143	562,259	19.34	29,072
2001	1,287,432.65	564,668	548,006	739,427	19.84	37,270
2002	920,028.15	384,204	372,867	547,161	20.22	27,060
2003	1,005,890.36	396,522	384,822	621,068	20.75	29,931
2004	917,631.43	340,625	330,574	587,057	21.17	27,731
2005	1,083,530.11	376,310	365,206	718,324	21.61	33,240
2006	1,507,052.52	487,381	473,000	1,034,053	21.97	47,067
2007	771,415.24	230,113	223,323	548,092	22.35	24,523
2008	3,023,203.90	822,311	798,047	2,225,157	22.75	97,809
2009	1,478,880.03	362,621	351,921	1,126,959	23.08	48,828
2010	1,685,252.78	367,048	356,218	1,329,035	23.35	56,918
2011	2,984,694.46	564,704	548,041	2,436,653	23.57	103,379
2012	2,555,056.86	408,298	396,250	2,158,807	23.67	91,204
2013	3,144,767.47	405,046	393,095	2,751,672	23.67	116,251

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2014	3,224,188.58	311,134	301,953	2,922,236	23.41	124,829
2015	2,481,402.19	153,847	149,308	2,332,094	22.71	102,690
2016	2,095,687.67	50,087	48,609	2,047,079	20.42	100,249
	46,943,780.30	16,529,486	16,042,134	30,901,646		1,528,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.2 3.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.2 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	199,786.21	167,940	195,291	4,495	4.08	1,102
1996	155,868.67	128,124	148,990	6,879	4.44	1,549
1997	157,756.30	126,741	147,382	10,374	4.77	2,175
1998	169,652.11	133,075	154,748	14,904	5.08	2,934
1999	318,986.44	242,812	282,357	36,629	5.49	6,672
2000	449,389.03	331,469	385,452	63,937	5.87	10,892
2001	521,298.88	370,852	431,249	90,050	6.29	14,316
2002	640,696.95	438,493	509,906	130,791	6.69	19,550
2003	242,889.48	158,704	184,551	58,338	7.16	8,148
2004	236,374.42	146,552	170,420	65,954	7.66	8,610
2005	211,665.51	123,401	143,498	68,168	8.22	8,293
2006	5,289,752.43	2,877,096	3,345,663	1,944,089	8.81	220,668
2008	15,369.24	7,028	8,173	7,196	10.09	713
2016	1,399,999.89	39,760	46,235	1,353,765	17.11	79,121
	10,009,485.56	5,292,047	6,153,915	3,855,571		384,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						3.84

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	413.53	414	414			
1918	703.82	704	704			
1919	4,426.31	4,426	4,426			
1920	7,107.57	7,108	7,108			
1921	6,609.32	6,609	6,609			
1922	7,826.80	7,827	7,827			
1923	9,505.00	9,505	9,505			
1924	12,268.65	12,269	12,269			
1925	13,397.78	13,398	13,398			
1926	9,265.96	9,266	9,266			
1927	11,054.39	11,054	11,054			
1928	9,994.34	9,994	9,994			
1929	10,661.72	10,641	10,662			
1930	6,601.37	6,563	6,601			
1931	5,116.34	5,060	5,116			
1932	3,652.22	3,592	3,652			
1933	1,992.34	1,948	1,992			
1934	2,467.62	2,399	2,468			
1935	3,257.57	3,149	3,258			
1936	3,376.18	3,244	3,376			
1937	5,854.99	5,591	5,855			
1938	4,781.45	4,537	4,781			
1939	5,811.71	5,480	5,812			
1940	8,033.80	7,528	8,034			
1941	9,724.16	9,052	9,724			
1942	7,739.18	7,156	7,739			
1943	5,665.36	5,204	5,665			
1944	7,491.74	6,835	7,492			
1945	7,840.44	7,105	7,803	37	4.41	8
1946	12,461.53	11,215	12,318	144	4.70	31
1947	26,356.74	23,558	25,874	483	4.99	97
1948	24,759.46	21,978	24,139	620	5.28	117
1949	29,729.95	26,200	28,776	954	5.58	171
1950	35,588.33	31,144	34,206	1,382	5.87	235
1951	41,420.54	35,983	39,520	1,901	6.17	308
1952	45,998.98	39,667	43,567	2,432	6.47	376
1953	39,847.58	34,099	37,451	2,397	6.78	354
1954	54,756.20	46,496	51,067	3,689	7.09	520
1955	67,848.87	57,152	62,770	5,079	7.41	685
1956	73,948.15	61,770	67,842	6,106	7.74	789
1957	76,773.65	63,592	69,844	6,930	8.07	859
1958	71,986.69	59,105	64,915	7,072	8.41	841

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	78,400.90	63,789	70,060	8,341	8.76	952
1960	75,642.93	60,949	66,941	8,702	9.13	953
1961	65,496.90	52,258	57,395	8,102	9.50	853
1962	58,083.30	45,874	50,384	7,699	9.88	779
1963	67,255.95	52,560	57,727	9,529	10.27	928
1964	76,377.03	59,022	64,824	11,553	10.68	1,082
1965	93,948.96	71,781	78,838	15,111	11.09	1,363
1966	97,761.78	73,799	81,054	16,708	11.52	1,450
1967	107,720.81	80,309	88,204	19,517	11.96	1,632
1968	124,228.65	91,400	100,385	23,844	12.42	1,920
1969	127,493.12	92,555	101,654	25,839	12.88	2,006
1970	113,096.35	80,948	88,906	24,190	13.36	1,811
1971	99,584.23	70,239	77,144	22,440	13.85	1,620
1972	91,585.66	63,603	69,856	21,730	14.36	1,513
1973	124,723.52	85,263	93,645	31,079	14.87	2,090
1974	132,645.36	89,183	97,950	34,695	15.40	2,253
1975	91,350.56	60,350	66,283	25,068	15.95	1,572
1976	47,581.33	30,877	33,912	13,669	16.50	828
1977	82,259.76	52,384	57,534	24,726	17.07	1,449
1978	96,212.43	60,082	65,988	30,224	17.65	1,712
1979	302,291.02	184,975	203,159	99,132	18.24	5,435
1980	571,217.29	342,245	375,890	195,327	18.84	10,368
1981	645,106.05	378,142	415,316	229,790	19.45	11,814
1982	518,217.88	342,542	376,216	142,002	17.56	8,087
1983	538,405.64	347,272	381,411	156,995	18.30	8,579
1984	471,410.32	297,978	327,271	144,139	18.77	7,679
1985	662,010.86	409,652	449,924	212,087	19.25	11,018
1986	677,534.94	409,909	450,206	227,329	19.75	11,510
1987	758,515.89	448,131	492,185	266,331	20.26	13,146
1988	977,459.12	563,310	618,687	358,772	20.77	17,274
1989	1,061,453.17	595,900	654,481	406,972	21.29	19,116
1990	1,324,377.75	723,110	794,197	530,181	21.83	24,287
1991	1,318,485.03	699,061	767,783	550,702	22.37	24,618
1992	1,236,374.08	635,620	698,106	538,268	22.92	23,485
1993	960,696.45	478,331	525,354	435,342	23.57	18,470
1994	1,363,383.93	659,605	724,449	638,935	24.01	26,611
1995	1,507,389.53	703,348	772,492	734,898	24.58	29,898
1996	1,403,220.39	630,046	691,984	711,236	25.16	28,269
1997	1,652,525.93	712,239	782,257	870,269	25.75	33,797
1998	1,826,910.28	753,783	827,885	999,025	26.34	37,928
1999	1,793,433.99	709,303	779,032	1,014,402	26.75	37,922
2000	1,827,107.26	687,358	754,930	1,072,177	27.36	39,188

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	1,773,042.63	632,090	694,229	1,078,814	27.98	38,557
2002	1,025,316.97	346,352	380,401	644,916	28.42	22,692
2003	1,425,705.00	452,234	496,691	929,014	29.06	31,969
2004	1,119,568.52	333,072	365,815	753,754	29.52	25,534
2005	1,293,624.81	358,593	393,845	899,780	29.99	30,003
2006	1,357,605.19	346,461	380,520	977,085	30.65	31,879
2007	7,170,168.58	1,675,668	1,840,397	5,329,772	31.15	171,100
2008	3,016,465.25	640,999	704,013	2,312,452	31.50	73,411
2009	2,211,849.06	419,809	461,079	1,750,770	32.02	54,677
2010	1,434,811.78	239,614	263,170	1,171,642	32.41	36,151
2011	1,796,462.53	257,972	283,332	1,513,131	32.81	46,118
2012	2,216,390.21	265,302	291,383	1,925,007	33.09	58,175
2013	2,731,659.78	260,054	285,619	2,446,041	33.26	73,543
2014	2,027,154.26	141,901	155,851	1,871,303	33.21	56,348
2015	2,702,989.66	118,391	130,029	2,572,961	32.75	78,564
2016	3,207,189.43	51,315	56,360	3,150,829	30.85	102,134
	62,553,098.32	20,288,529	22,269,526	40,283,572		1,413,511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.5 2.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1957	2.97	2	1	2	8.07	
1962	1,733.96	1,369	908	826	9.88	84
1964	14,930.00	11,537	7,656	7,274	10.68	681
1965	17,659.96	13,493	8,954	8,706	11.09	785
1966	25,423.11	19,192	12,736	12,687	11.52	1,101
1967	29,258.84	21,813	14,475	14,784	11.96	1,236
1968	24,336.87	17,906	11,882	12,455	12.42	1,003
1969	25,814.54	18,740	12,436	13,379	12.88	1,039
1970	41,261.87	29,533	19,598	21,664	13.36	1,622
1971	38,002.71	26,804	17,787	20,216	13.85	1,460
1972	27,618.72	19,180	12,728	14,891	14.36	1,037
1973	19,573.36	13,381	8,879	10,694	14.87	719
1974	22,240.49	14,953	9,923	12,317	15.40	800
1975	30,816.13	20,358	13,509	17,307	15.95	1,085
1976	6,569.87	4,263	2,829	3,741	16.50	227
1977	16,577.44	10,557	7,005	9,572	17.07	561
1978	21,790.86	13,608	9,030	12,761	17.65	723
1979	80,166.24	49,055	32,552	47,614	18.24	2,610
1980	165,678.40	99,266	65,872	99,806	18.84	5,298
1981	80,976.39	47,466	31,498	49,478	19.45	2,544
1982	123,468.16	81,612	54,157	69,311	17.56	3,947
1983	60,452.80	38,992	25,875	34,578	18.30	1,890
1984	56,563.25	35,754	23,726	32,837	18.77	1,749
1985	118,910.66	73,582	48,828	70,083	19.25	3,641
1986	135,680.07	82,086	54,471	81,209	19.75	4,112
1987	132,612.04	78,347	51,990	80,622	20.26	3,979
1988	170,497.64	98,258	65,203	105,295	20.77	5,070
1989	207,898.89	116,714	77,450	130,449	21.29	6,127
1990	208,944.93	114,084	75,705	133,240	21.83	6,104
1991	76,522.71	40,572	26,923	49,600	22.37	2,217
1992	94,698.95	48,685	32,307	62,392	22.92	2,722
1993	142,936.48	71,168	47,226	95,710	23.57	4,061
1994	156,160.92	75,551	50,135	106,026	24.01	4,416
1995	44,008.39	20,534	13,626	30,382	24.58	1,236
1996	89,044.64	39,981	26,531	62,514	25.16	2,485
1997	55,136.54	23,764	15,769	39,368	25.75	1,529
1998	103,151.38	42,560	28,242	74,909	26.34	2,844
1999	91,790.11	36,303	24,090	67,700	26.75	2,531
2000	168,503.62	63,391	42,065	126,439	27.36	4,621
2001	54,270.04	19,347	12,838	41,432	27.98	1,481
2002	131,972.14	44,580	29,583	102,389	28.42	3,603
2003	227,849.62	72,274	47,960	179,890	29.06	6,190

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2004	203,171.93	60,444	40,110	163,062	29.52	5,524
2005	194,685.23	53,967	35,812	158,873	29.99	5,298
2008	539,906.75	114,730	76,133	463,774	31.50	14,723
2009	433,262.96	82,233	54,569	378,694	32.02	11,827
2010	537,655.07	89,788	59,582	478,073	32.41	14,751
2012	184,971.43	22,141	14,692	170,279	33.09	5,146
2013	64,664.11	6,156	4,085	60,579	33.26	1,821
2016	1,043,883.13	16,702	11,083	1,032,800	30.85	33,478
	6,543,707.32	2,216,776	1,471,024	5,072,683		193,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2						2.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1920	143.03	143	143			
1921	571.46	571	571			
1922	1,344.53	1,345	1,345			
1923	2,334.01	2,334	2,334			
1924	2,698.77	2,699	2,699			
1925	3,070.85	3,071	3,071			
1926	2,953.14	2,953	2,953			
1927	3,034.76	3,035	3,035			
1928	2,503.36	2,503	2,503			
1929	2,931.16	2,926	2,931			
1930	2,099.97	2,088	2,100			
1931	1,720.43	1,701	1,720			
1932	881.64	867	882			
1933	774.06	757	774			
1934	927.40	902	927			
1935	997.45	964	997			
1936	1,297.25	1,246	1,297			
1937	1,718.21	1,641	1,718			
1938	1,365.52	1,296	1,366			
1939	1,349.84	1,273	1,350			
1940	1,531.54	1,435	1,532			
1941	1,889.62	1,759	1,890			
1942	1,655.63	1,531	1,656			
1943	1,091.33	1,002	1,091			
1944	2,131.77	1,945	2,132			
1945	2,379.00	2,156	2,379			
1946	3,671.02	3,304	3,671			
1947	7,921.57	7,081	7,922			
1948	7,652.03	6,792	7,652			
1949	8,849.19	7,799	8,849			
1950	9,281.46	8,122	9,281			
1951	12,165.83	10,569	12,166			
1952	12,701.76	10,953	12,702			
1953	10,305.04	8,818	10,305			
1954	8,713.95	7,399	8,714			
1955	14,206.44	11,967	14,184	22	7.41	3
1956	18,271.06	15,262	18,090	181	7.74	23
1957	20,097.88	16,647	19,731	367	8.07	45
1958	19,164.86	15,735	18,650	515	8.41	61
1959	27,278.98	22,195	26,307	972	8.76	111
1960	20,549.66	16,558	19,626	924	9.13	101
1961	13,649.75	10,891	12,909	741	9.50	78

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	14,101.87	11,138	13,202	900	9.88	91
1963	17,270.64	13,497	15,998	1,273	10.27	124
1964	19,648.70	15,184	17,997	1,652	10.68	155
1965	20,681.91	15,802	18,730	1,952	11.09	176
1966	22,057.65	16,651	19,736	2,322	11.52	202
1967	23,777.41	17,727	21,012	2,765	11.96	231
1968	28,394.93	20,891	24,762	3,633	12.42	293
1969	29,368.87	21,321	25,271	4,098	12.88	318
1970	24,093.44	17,245	20,440	3,653	13.36	273
1971	31,340.99	22,105	26,201	5,140	13.85	371
1972	37,283.99	25,893	30,691	6,593	14.36	459
1973	45,710.71	31,249	37,039	8,672	14.87	583
1974	40,460.59	27,203	32,243	8,218	15.40	534
1975	27,985.18	18,488	21,914	6,071	15.95	381
1976	20,338.64	13,199	15,645	4,694	16.50	284
1977	29,880.66	19,028	22,554	7,327	17.07	429
1978	40,113.85	25,050	29,691	10,423	17.65	591
1979	67,785.54	41,479	49,164	18,622	18.24	1,021
1980	129,516.05	77,600	91,978	37,538	18.84	1,992
1981	109,122.43	63,964	75,815	33,307	19.45	1,712
1982	187,877.94	124,187	147,197	40,681	17.56	2,317
1983	139,804.17	90,174	106,882	32,922	18.30	1,799
1984	95,472.02	60,348	71,529	23,943	18.77	1,276
1985	155,618.46	96,297	114,139	41,479	19.25	2,155
1986	141,470.74	85,590	101,448	40,023	19.75	2,026
1987	166,663.06	98,465	116,709	49,954	20.26	2,466
1988	175,213.23	100,975	119,684	55,529	20.77	2,674
1989	243,649.71	136,785	162,129	81,521	21.29	3,829
1990	198,574.28	108,422	128,511	70,063	21.83	3,209
1991	126,907.74	67,286	79,753	47,155	22.37	2,108
1992	192,777.59	99,107	117,470	75,308	22.92	3,286
1993	109,596.12	54,568	64,679	44,917	23.57	1,906
1994	158,181.39	76,528	90,707	67,474	24.01	2,810
1995	224,135.17	104,581	123,958	100,177	24.58	4,076
1996	145,293.26	65,237	77,324	67,969	25.16	2,701
1997	182,636.36	78,716	93,301	89,335	25.75	3,469
1998	241,704.20	99,727	118,205	123,499	26.34	4,689
1999	162,189.77	64,146	76,031	86,159	26.75	3,221
2000	129,091.99	48,564	57,562	71,530	27.36	2,614
2001	174,568.59	62,234	73,765	100,804	27.98	3,603
2002	177,383.60	59,920	71,022	106,362	28.42	3,743
2003	461,801.42	146,483	173,624	288,177	29.06	9,917

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2004	580,733.17	172,768	204,779	375,954	29.52	12,736
2005	459,975.93	127,505	151,130	308,846	29.99	10,298
2006	270,313.24	68,984	81,766	188,547	30.65	6,152
2008	798,994.08	169,786	201,244	597,750	31.50	18,976
2009	188,816.51	35,837	42,477	146,340	32.02	4,570
2010	213,139.86	35,594	42,189	170,951	32.41	5,275
2011	310,057.54	44,524	52,774	257,284	32.81	7,842
2012	513,051.52	61,412	72,790	440,262	33.09	13,305
2013	417,156.67	39,713	47,071	370,086	33.26	11,127
2014	465,971.85	32,618	38,662	427,310	33.21	12,867
2015	456,090.56	19,977	23,678	432,413	32.75	13,203
2016	792,591.53	12,681	15,031	777,561	30.85	25,205
	10,496,313.53	3,488,688	4,125,458	6,370,856		222,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7						2.12

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, 2016

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	551.39	498	551			
1956	1,941.02	1,713	1,941			
1957	4,183.12	3,662	4,183			
1960	14,970.00	12,782	14,970			
1961	11,516.57	9,745	11,517			
1962	19,946.77	16,727	19,947			
1963	22,023.33	18,295	22,023			
1964	20,089.52	16,526	20,090			
1965	13,206.54	10,754	13,207			
1966	21,113.65	17,011	21,114			
1967	31,262.26	24,913	31,262			
1968	73,060.27	57,544	73,060			
1969	74,755.74	58,185	74,756			
1970	53,333.75	40,991	52,861	473	9.72	49
1971	47,730.42	36,195	46,676	1,054	10.15	104
1972	70,679.97	52,876	68,187	2,493	10.58	236
1973	5,576.33	4,112	5,303	273	11.03	25
1974	2,326.53	1,690	2,179	148	11.50	13
1975	3,303.40	2,361	3,045	258	11.98	22
1976	1,850.42	1,301	1,678	172	12.47	14
1979	125,456.91	83,518	107,702	17,755	14.04	1,265
1980	265,772.52	173,448	223,672	42,101	14.59	2,886
1981	272,967.33	174,505	225,035	47,932	15.15	3,164
1982	226,052.39	160,271	206,680	19,372	14.06	1,378
1983	87,047.31	60,776	78,375	8,672	14.37	603
1984	46,178.38	31,572	40,714	5,464	14.92	366
1985	98,917.88	66,156	85,312	13,606	15.48	879
1986	77,035.20	50,335	64,910	12,125	16.05	755
1987	154,665.29	99,079	127,769	26,896	16.41	1,639
1988	278,743.03	174,019	224,409	54,334	17.00	3,196
1989	180,474.37	109,674	141,432	39,042	17.59	2,220
1990	200,914.86	119,183	153,694	47,221	18.00	2,623
1991	218,479.47	125,779	162,200	56,279	18.61	3,024
1992	120,123.30	67,005	86,407	33,716	19.23	1,753
1993	67,001.68	36,489	47,055	19,947	19.55	1,020
1994	213,283.76	112,784	145,442	67,842	20.05	3,384
1995	280,660.02	143,024	184,438	96,222	20.69	4,651
1996	631,998.51	310,943	400,981	231,018	21.17	10,913
1997	113,926.55	53,762	69,329	44,598	21.82	2,044
1998	88,366.33	40,048	51,644	36,722	22.32	1,645
1999	210,196.81	90,847	117,153	93,044	22.99	4,047
2000	60,652.36	25,019	32,264	28,388	23.50	1,208

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, 2016

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	5,649.02	2,216	2,858	2,791	24.02	116
2002	123,438.75	45,820	59,088	64,351	24.56	2,620
2005	16,887.45	5,147	6,637	10,250	26.23	391
2007	36,076.35	9,322	12,021	24,055	27.26	882
2008	122,755.23	28,798	37,137	85,618	27.73	3,088
2012	13,059.71	1,734	2,236	10,824	29.40	368
2014	217,090.17	16,890	21,781	195,309	29.65	6,587
2015	96,511.31	4,690	6,048	90,463	29.36	3,081
2016	575,343.58	10,184	13,133	562,211	27.75	20,260
	5,719,146.83	2,820,918	3,626,106	2,093,041		92,519

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 1.62

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, 2016

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	1,486	1,720	249	11.52	22
1967	207.34	155	179	28	11.96	2
1968	820.82	604	699	122	12.42	10
1969	4,348.68	3,157	3,654	695	12.88	54
1970	585.40	419	485	100	13.36	7
1971	1,925.29	1,358	1,572	353	13.85	25
1972	16,780.77	11,654	13,489	3,292	14.36	229
1999	15,161.48	5,996	6,940	8,221	26.75	307
2004	19,260.94	5,730	6,632	12,629	29.52	428
2005	276,907.83	76,759	88,847	188,061	29.99	6,271
	337,967.24	107,318	124,217	213,750		7,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 2.18

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, 2016

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	1,917	2,275			
1956	989.22	826	987	2	7.74	
1957	545.83	452	540	6	8.07	1
1958	236.59	194	232	5	8.41	1
1959	739.15	601	718	21	8.76	2
1960	6,231.82	5,021	5,997	235	9.13	26
1961	5,465.73	4,361	5,209	257	9.50	27
1962	1,776.66	1,403	1,676	101	9.88	10
1963	1,519.13	1,187	1,418	101	10.27	10
1964	1,895.48	1,465	1,750	145	10.68	14
1965	611.14	467	558	53	11.09	5
1966	1,500.19	1,132	1,352	148	11.52	13
1967	7,810.50	5,823	6,955	856	11.96	72
1968	5,156.86	3,794	4,532	625	12.42	50
1969	2,743.23	1,991	2,378	365	12.88	28
1970	1,104.82	791	945	160	13.36	12
1971	31,924.90	22,517	26,895	5,030	13.85	363
1972	2,029.09	1,409	1,683	346	14.36	24
1973	5,741.28	3,925	4,688	1,053	14.87	71
1974	677.56	456	545	133	15.40	9
1975	501.75	331	395	107	15.95	7
1976	3,733.18	2,423	2,894	839	16.50	51
1977	1,421.54	905	1,081	341	17.07	20
1978	182.88	114	136	47	17.65	3
1979	5,235.99	3,204	3,827	1,409	18.24	77
1980	17,091.10	10,240	12,231	4,860	18.84	258
1981	121,509.06	71,225	85,075	36,434	19.45	1,873
1982	95,200.74	62,928	75,165	20,036	17.56	1,141
1983	6,768.10	4,365	5,214	1,554	18.30	85
1984	6,649.28	4,203	5,020	1,629	18.77	87
1985	25,257.56	15,629	18,668	6,590	19.25	342
1986	23,743.92	14,365	17,158	6,586	19.75	333
1987	25,830.88	15,261	18,229	7,602	20.26	375
1988	26,270.40	15,140	18,084	8,186	20.77	394
1989	52,802.47	29,643	35,407	17,395	21.29	817
1990	55,497.04	30,301	36,193	19,304	21.83	884
1991	30,826.21	16,344	19,522	11,304	22.37	505
1992	56,752.96	29,177	34,851	21,902	22.92	956
1993	45,455.69	22,632	27,033	18,423	23.57	782
1994	30,338.27	14,678	17,532	12,806	24.01	533
1995	22,678.63	10,582	12,640	10,039	24.58	408

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, 2016

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	10,028	11,978	10,357	25.16	412
1997	8,544.26	3,683	4,399	4,145	25.75	161
1998	8,784.27	3,624	4,329	4,455	26.34	169
1999	13,041.26	5,158	6,161	6,880	26.75	257
2000	2,551.99	960	1,147	1,405	27.36	51
2004	347.18	103	123	224	29.52	8
2005	3,317.00	919	1,098	2,219	29.99	74
2006	3,670.43	937	1,119	2,551	30.65	83
2010	54.74	9	11	44	32.41	1
2012	115,202.00	13,790	16,471	98,731	33.09	2,984
2013	22,348.33	2,128	2,541	19,807	33.26	596
2014	10,178.04	712	851	9,327	33.21	281
2015	1,657.77	73	87	1,571	32.75	48
	946,895.61	475,687	568,144	378,752		15,794

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 1.67

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, 2016

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	255	285	6	3.81	2
1990	10,556.06	9,116	10,202	354	4.15	85
1991	4,510.10	3,815	4,270	240	4.60	52
1992	3,050.56	2,530	2,832	219	4.99	44
1993	5,858.48	4,765	5,332	526	5.36	98
1994	335.37	266	298	37	5.83	6
1997	104.02	75	84	20	7.46	3
	24,705.16	20,822	23,303	1,402		290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 1.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1949	3,995.63	3,456	3,611	385	4.32	89
1950	2,222.95	1,909	1,995	228	4.52	50
1951	486.87	415	434	53	4.71	11
1952	478.45	405	423	55	4.91	11
1953	14,574.21	12,247	12,796	1,778	5.11	348
1954	2,940.95	2,453	2,563	378	5.31	71
1955	345.46	286	299	46	5.52	8
1956	5,080.11	4,170	4,357	723	5.73	126
1957	1,218.43	992	1,036	182	5.94	31
1958	433.59	350	366	68	6.15	11
1959	10,876.60	8,712	9,103	1,774	6.37	278
1960	1,313.52	1,043	1,090	224	6.58	34
1961	1,434.63	1,129	1,180	255	6.81	37
1962	215.40	168	176	39	7.03	6
1963	792.36	613	640	152	7.26	21
1964	4,472.90	3,426	3,580	893	7.49	119
1965	1,379.15	1,046	1,093	286	7.72	37
1966	3,123.18	2,346	2,451	672	7.96	84
1967	3,932.27	2,925	3,056	876	8.20	107
1968	6,593.99	4,855	5,073	1,521	8.44	180
1969	1,307.17	952	995	312	8.69	36
1970	1,907.64	1,375	1,437	471	8.93	53
1971	9,244.00	6,592	6,888	2,356	9.18	257
1972	3,437.41	2,424	2,533	904	9.43	96
1974	1,424.62	982	1,026	399	9.94	40
1975	7,362.88	5,018	5,243	2,120	10.19	208
1976	6,946.24	4,680	4,890	2,056	10.44	197
1977	2,161.58	1,439	1,504	658	10.69	62
1978	1,118.81	736	769	350	10.94	32
1979	668.98	435	455	214	11.19	19
1980	1,534.46	986	1,030	504	11.43	44
1981	9,115.43	5,791	6,051	3,064	11.67	263
1982	10,832.15	8,347	8,721	2,111	10.20	207
1983	1,586.98	1,208	1,262	325	10.42	31
1984	27,961.63	21,100	22,046	5,916	10.49	564
1985	11,887.75	8,842	9,238	2,650	10.76	246
1986	17,849.86	13,121	13,709	4,141	10.90	380
1987	21,566.07	15,707	16,411	5,155	10.91	473
1988	12,165.88	8,730	9,121	3,045	11.12	274
1989	14,664.07	10,389	10,855	3,809	11.21	340
1990	30,663.34	21,409	22,369	8,294	11.35	731
1991	23,987.43	16,475	17,214	6,773	11.51	588

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1992	13,903.63	9,374	9,794	4,110	11.72	351
1993	22,202.66	14,738	15,399	6,804	11.84	575
1994	47,462.39	30,860	32,244	15,218	12.10	1,258
1995	65,203.87	41,496	43,357	21,847	12.28	1,779
1996	42,455.12	26,284	27,463	14,992	12.61	1,189
1997	79,296.81	47,784	49,927	29,370	12.86	2,284
1998	71,068.74	41,547	43,410	27,659	13.15	2,103
1999	113,327.00	63,860	66,724	46,603	13.56	3,437
2000	190,381.03	103,339	107,973	82,408	13.90	5,929
2001	111,089.62	57,678	60,264	50,826	14.35	3,542
2002	40,883.29	20,213	21,119	19,764	14.83	1,333
2003	215,015.44	100,434	104,938	110,077	15.40	7,148
2004	106,857.20	46,889	48,992	57,865	15.99	3,619
2005	68,941.27	28,225	29,491	39,450	16.59	2,378
2006	83,657.23	31,706	33,127	50,530	17.20	2,938
2007	36,830.04	12,806	13,380	23,450	17.82	1,316
2008	96,913.92	30,479	31,846	65,068	18.53	3,511
2009	42,151.46	11,853	12,384	29,767	19.17	1,553
2011	14,910.25	3,140	3,281	11,629	20.61	564
2016	295,996.40	5,861	6,124	289,872	24.82	11,679
	2,043,852.40	938,250	980,326	1,063,526		65,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 3.19

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, 2016

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	3,434	3,540			
1993	514.88	481	515			
1995	4,074.64	3,504	3,792	283	3.50	81
1998	10,727.14	7,938	8,589	2,138	6.50	329
2001	13,978.74	8,667	9,378	4,601	9.50	484
2002	7,564.41	4,387	4,747	2,817	10.50	268
2003	93,599.07	50,543	54,691	38,908	11.50	3,383
	1,490,664.11	1,435,619	1,441,917	48,747		4,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.7	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, 2016

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, 2016

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						
1935	387.66	340	357	31	9.28	3
1937	121.33	106	111	10	9.29	1
1938	86.71	76	80	7	9.30	1
1947	5,817.76	5,015	5,266	552	9.37	59
1948	342.98	295	310	33	9.38	4
1949	1,561.27	1,341	1,408	153	9.39	16
1950	1,917.05	1,644	1,726	191	9.39	20
1953	2,574.69	2,195	2,305	270	9.41	29
1957	1,241.98	1,049	1,101	141	9.44	15
1958	2,270.62	1,914	2,010	261	9.44	28
1960	214.71	180	189	26	9.45	3
1961	605.33	506	531	74	9.46	8
1962	8,807.30	7,350	7,718	1,090	9.46	115
1963	6,811.31	5,668	5,952	860	9.47	91
1964	2,748.53	2,281	2,395	353	9.47	37
1967	1,211.01	995	1,045	166	9.49	17
1971	1,480.97	1,200	1,260	221	9.50	23
1972	1,047.23	845	887	160	9.51	17
1976	3,339.89	2,649	2,782	558	9.52	59
1977	3,331.02	2,629	2,761	571	9.53	60
1978	6,036.89	4,741	4,978	1,059	9.53	111
1979	3,019.84	2,359	2,477	543	9.53	57
1980	3,021.59	2,347	2,464	557	9.54	58
1983	361.14	281	295	66	9.49	7
1988	332.44	249	261	71	9.49	7
1991	3,086.87	2,245	2,357	730	9.47	77
1994	17,141.83	12,034	12,636	4,506	9.55	472
1995	5,007.58	3,467	3,640	1,367	9.56	143
1997	19,818.31	13,294	13,959	5,859	9.57	612
1998	20,047.43	13,239	13,901	6,146	9.51	646
1999	9,143.58	5,920	6,216	2,927	9.53	307
2001	14,134.97	8,741	9,178	4,957	9.56	519
2002	35,866.47	21,635	22,717	13,149	9.54	1,378
2003	18,037.63	10,568	11,097	6,941	9.54	728
2005	45,388.92	24,846	26,089	19,300	9.51	2,029
2007	2,150.79	1,075	1,129	1,022	9.51	107
2012	1,921.36	618	649	1,272	9.49	134
2013	5,228.56	1,413	1,484	3,745	9.45	396

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2014	20,741.92	4,352	4,570	16,172	9.42	1,717
2015	3,327.07	460	483	2,844	9.36	304
2016	217,109.02	11,246	11,809	205,300	9.14	22,462
	496,843.56	183,408	192,583	304,261		32,877
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			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERVICE BUILDING						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1989	11,535.55	11,536	11,536			
1997	18,828.66	18,829	18,828			
	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	281.83	267	280		1 4.56	
1907	1,433.08	1,358	1,426		7 4.56	2
1909	406.91	385	404		3 4.57	1
1910	224.76	213	224		1 4.57	
1911	21.22	20	21			
1912	1,732.22	1,639	1,722		11 4.58	2
1914	161.74	153	161		1 4.58	
1915	19.61	19	20			
1918	511.98	483	507		5 4.60	1
1921	425.30	401	421		4 4.60	1
1922	84.13	79	83		1 4.61	
1924	4,507.93	4,245	4,459		49 4.61	11
1926	3,737.08	3,515	3,692		45 4.62	10
1931	3,948.35	3,704	3,891		58 4.63	13
1938	394.93	369	388		7 4.65	2
1943	280.51	261	274		6 4.66	1
1945	207.06	192	202		5 4.66	1
1950	9,978.57	9,231	9,696		282 4.67	60
1951	7,180.41	6,636	6,970		210 4.67	45
1952	6,883.15	6,355	6,675		208 4.67	45
1953	11,300.72	10,423	10,948		352 4.67	75
1954	296,127.84	272,849	286,601	9,527	4.67	2,040
1955	322.77	297	312		11 4.67	2
1956	1,000.64	920	966		34 4.68	7
1957	756.79	695	730		27 4.68	6
1958	1,722.68	1,580	1,660		63 4.68	13
1959	1,399.93	1,282	1,347		53 4.68	11
1960	3,937.73	3,602	3,784		154 4.68	33
1961	16,222.22	14,818	15,565		657 4.68	140
1962	12,860.86	11,732	12,323		538 4.68	115
1963	6,269.36	5,711	5,999		271 4.68	58

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1964	6,975.89	6,343	6,663	313	4.69	67
1965	867.64	788	828	40	4.69	9
1966	355.45	322	338	17	4.69	4
1967	368.39	333	350	19	4.69	4
1968	1,010.90	913	959	52	4.69	11
1969	7,468.30	6,734	7,073	395	4.69	84
1970	3,002.66	2,702	2,838	164	4.69	35
1971	1,467.05	1,318	1,384	83	4.69	18
1972	592.62	531	558	35	4.69	7
1973	3,183.46	2,847	2,990	193	4.69	41
1978	1,697.63	1,499	1,575	123	4.70	26
1980	5,865.52	5,148	5,407	458	4.70	97
1983	15,237.60	13,376	14,050	1,187	4.63	256
1985	12,562.62	10,914	11,464	1,099	4.72	233
1988	52,486.58	44,929	47,194	5,293	4.75	1,114
1989	8,382.04	7,149	7,509	873	4.70	186
1990	122,915.31	104,220	109,473	13,442	4.71	2,854
1992	47,623.61	39,842	41,850	5,773	4.74	1,218
1994	1,717,494.68	1,422,086	1,493,762	223,733	4.67	47,909
1995	22,073.20	18,129	19,043	3,030	4.68	647
1998	25,688.76	20,484	21,516	4,172	4.70	888
2001	26,632.28	20,432	21,462	5,170	4.70	1,100
2002	46,765.25	35,326	37,107	9,659	4.69	2,059
2003	136,113.98	100,888	105,973	30,141	4.71	6,399
2004	124,843.41	90,661	95,230	29,613	4.71	6,287
2005	59,767.76	42,411	44,549	15,219	4.71	3,231
2006	2,595.93	1,794	1,884	712	4.70	151
2014	122,985.38	42,774	44,930	78,055	4.69	16,643
2015	9,309.12	2,260	2,374	6,935	4.68	1,482
2016	161,747.44	15,770	16,565	145,183	4.63	31,357
	3,142,422.77	2,426,357	2,548,650	593,773		127,112

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

1951	812.19	656	689	123	13.04	9
1955	794,466.19	634,890	666,890	127,577	13.09	9,746

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1956	1,038.58	828	870	169	13.10	13
1957	10,164.88	8,074	8,481	1,684	13.12	128
1958	2,462.52	1,950	2,048	414	13.13	32
1959	5,142.63	4,059	4,264	879	13.14	67
1960	4,909.57	3,862	4,057	853	13.15	65
1961	535,302.19	419,591	440,739	94,563	13.16	7,186
1962	336.50	263	276	60	13.17	5
1963	275.90	215	226	50	13.18	4
1966	3,833.38	2,947	3,096	738	13.21	56
1967	2,772.14	2,122	2,229	543	13.22	41
1969	860.99	653	686	175	13.24	13
1970	7,981.68	6,028	6,332	1,650	13.24	125
1971	8,068.85	6,063	6,369	1,700	13.25	128
1972	3,367.65	2,517	2,644	724	13.26	55
1973	2,843.98	2,114	2,221	623	13.27	47
1974	1,205,803.08	891,330	936,255	269,549	13.28	20,297
1975	22,620.48	16,627	17,465	5,155	13.28	388
1976	32,602.82	23,818	25,018	7,584	13.29	571
1977	35,031.29	25,427	26,709	8,323	13.30	626
1978	14,191.15	10,234	10,750	3,441	13.30	259
1979	147,425.47	105,560	110,880	36,545	13.31	2,746
1980	457,800.49	325,382	341,782	116,019	13.32	8,710
1981	57,115.86	40,292	42,323	14,793	13.32	1,111
1982	38,402.57	27,754	29,153	9,250	13.14	704
1983	2,900.20	2,073	2,177	723	13.26	55
1984	89,308.34	63,364	66,558	22,751	13.20	1,724
1985	30,499.20	21,444	22,525	7,974	13.20	604
1986	139,411.79	97,003	101,892	37,520	13.23	2,836
1987	3,314.66	2,278	2,393	922	13.30	69
1988	2,082.62	1,418	1,489	593	13.24	45
1989	959,774.92	646,024	678,585	281,190	13.23	21,254
1990	707,135.43	469,609	493,278	213,857	13.28	16,104
1991	55,079.62	36,160	37,983	17,097	13.21	1,294
1992	343,514.27	222,425	233,636	109,879	13.20	8,324
1993	36,855.81	23,518	24,703	12,152	13.26	916
1994	334,568.85	210,778	221,402	113,167	13.21	8,567
1995	34,423.09	21,315	22,389	12,034	13.22	910
1996	43,177.97	26,200	27,521	15,657	13.28	1,179
1997	10,179.72	6,055	6,360	3,820	13.29	287
1998	246,929.12	143,910	151,163	95,766	13.24	7,233

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2000	1,453,703.72	805,933	846,553	607,150	13.26	45,788
2001	374,628.21	202,074	212,259	162,369	13.24	12,264
2002	173,040.09	90,327	94,880	78,160	13.28	5,886
2003	199,632.53	100,794	105,874	93,758	13.24	7,081
2004	199,674.51	96,842	101,723	97,952	13.27	7,381
2005	506,342.79	235,247	247,104	259,239	13.25	19,565
2006	72,465.64	32,030	33,644	38,821	13.25	2,930
2007	743,193.93	310,655	326,313	416,881	13.23	31,510
2008	545,926.01	213,457	224,216	321,710	13.24	24,298
2009	131,877.68	47,766	50,173	81,704	13.20	6,190
2010	91,930.59	30,355	31,885	60,046	13.19	4,552
2011	74,849.08	22,021	23,131	51,718	13.19	3,921
2012	248,703.50	63,469	66,668	182,036	13.14	13,854
2013	35,885.67	7,572	7,954	27,932	13.08	2,135
2014	373,050.92	60,061	63,088	309,963	13.03	23,788
2015	374,373.71	39,010	40,976	333,398	12.89	25,865
2016	569,164.93	21,970	23,077	546,088	12.45	43,862
	12,603,232.15	6,936,413	7,286,020	5,317,212		405,403

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

1951	677.35	481	505	172	21.56	8
1957	158.80	110	116	43	21.78	2
1962	39,924.84	26,892	28,247	11,677	21.95	532
1965	1,530,987.01	1,013,223	1,064,291	466,696	22.04	21,175
1966	139,777.64	91,928	96,561	43,216	22.07	1,958
1967	15,613.23	10,202	10,716	4,897	22.10	222
1968	9,265.14	6,013	6,316	2,949	22.13	133
1969	18,295.20	11,795	12,389	5,906	22.15	267
1970	12,655.74	8,100	8,508	4,147	22.18	187
1971	7,087.96	4,502	4,729	2,359	22.21	106
1975	425.18	261	274	151	22.30	7
1976	3,602.18	2,195	2,306	1,297	22.33	58
1977	2,729.12	1,648	1,731	998	22.35	45
1981	862.16	499	524	338	22.43	15
1982	6,081.92	3,708	3,895	2,187	21.93	100

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1984	25,694.24	15,247	16,015	9,679	22.10	438
1987	83,709.19	47,748	50,155	33,555	22.03	1,523
1990	145,529.64	79,081	83,067	62,463	22.06	2,832
1991	1,822.38	971	1,020	802	22.14	36
1992	58,035.30	30,399	31,931	26,104	22.05	1,184
1996	313,715.75	151,148	158,766	154,950	22.05	7,027
1997	207,408.22	97,067	101,959	105,449	22.17	4,756
1998	100,603.10	45,784	48,092	52,511	22.15	2,371
1999	77,089.67	34,135	35,855	41,234	22.02	1,873
2000	1,462.54	625	657	806	22.11	36
2001	99,072.22	40,847	42,906	56,166	22.09	2,543
2002	58,085.51	23,077	24,240	33,845	22.00	1,538
2003	67,216.12	25,502	26,787	40,429	22.09	1,830
2004	164,857.64	59,761	62,773	102,085	21.98	4,644
2005	180,619.74	62,097	65,227	115,393	21.95	5,257
2006	25,192.10	8,147	8,558	16,634	21.97	757
2007	26,091.74	7,882	8,279	17,812	21.95	811
2008	2,102.06	588	618	1,484	21.90	68
2009	1,650.35	422	443	1,207	21.82	55
2010	11,520.60	2,651	2,785	8,736	21.75	402
2011	102,429.74	20,732	21,777	80,653	21.67	3,722
2013	46,094.42	6,472	6,798	39,296	21.44	1,833
2014	311,828.82	32,991	34,654	277,175	21.14	13,111
2015	314,991.23	21,230	22,300	292,691	20.77	14,092
2016	600,560.64	14,954	15,708	584,853	19.58	29,870
	4,815,526.43	2,011,115	2,112,479	2,703,047		127,424

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

1953	19,863.70	18,379	19,305	558	2.99	187
1954	16,648.24	15,283	16,053	595	3.28	181
1955	2,721.80	2,479	2,604	118	3.57	33
1959	386.69	341	358	29	4.74	6
1970	605.98	479	503	103	8.38	12
1971	8,517.00	6,650	6,985	1,532	8.77	175
1975	156.25	115	121	35	10.48	3
1976	19,802.90	14,382	15,107	4,696	10.95	429

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1977	3,569.08	2,549	2,677	892	11.43	78
1978	1,753.81	1,231	1,293	461	11.92	39
1979	938.66	647	680	259	12.43	21
1980	8,276.68	5,597	5,879	2,398	12.95	185
1985	26,444.45	18,263	19,183	7,261	14.00	519
1989	33,759.98	21,252	22,323	11,437	16.04	713
1990	1,174.86	722	758	416	16.49	25
1991	1,994.10	1,188	1,248	746	17.12	44
1992	7,564.56	4,384	4,605	2,960	17.59	168
1994	31,259.26	17,093	17,955	13,305	18.65	713
1995	23,190.69	12,266	12,884	10,306	19.15	538
1997	7,870.23	3,867	4,062	3,808	20.18	189
1998	18,950.09	8,941	9,392	9,558	20.71	462
1999	62,858.13	28,274	29,699	33,159	21.41	1,549
2000	38,644.15	16,578	17,414	21,231	21.96	967
2001	95,889.41	39,085	41,055	54,834	22.52	2,435
2002	7,166.49	2,764	2,903	4,263	23.09	185
2003	16,818.78	6,130	6,439	10,380	23.54	441
2004	52,362.58	17,866	18,766	33,596	24.13	1,392
2005	255,389.48	81,061	85,147	170,243	24.73	6,884
2006	138,315.63	40,665	42,715	95,601	25.21	3,792
2007	75,464.46	20,360	21,386	54,078	25.71	2,103
2011	148,425.26	24,653	25,896	122,530	27.61	4,438
2014	71,407.08	5,798	6,090	65,317	28.27	2,310
2016	195,667.20	3,639	3,822	191,845	26.45	7,253
	1,393,857.66	442,981	465,308	928,550		38,469

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

1933	657.93	486	510	147	22.17	7
1992	1,969,044.37	993,186	1,043,245	925,800	23.83	38,850
1993	15,226.14	7,546	7,926	7,300	23.79	307
1994	10,056.65	4,888	5,134	4,922	23.80	207
2000	1,880.00	772	811	1,069	23.66	45
2001	34,203.52	13,517	14,198	20,005	23.72	843
	2,031,068.61	1,020,395	1,071,825	959,244		40,259

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	4,758,270.80	831,746	873,667	3,884,604	35.42	109,673
2011	173,040.12	23,603	24,793	148,247	34.82	4,258
2014	13,495.19	942	989	12,506	33.34	375
2015	16,504.48	736	773	15,731	32.17	489
2016	423,642.25	7,117	7,476	416,167	29.35	14,179
	5,384,952.84	864,144	907,698	4,477,255		128,974
	30,194,251.86	14,211,160	14,910,911	15,283,342		900,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0						2.98

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, 2016

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	3,429	3,664	7,577	3.42	2,215
	11,241.26	3,429	3,664	7,577		2,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.4	19.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1997	28,523.09	27,810	27,777	746	0.50	746
1998	152,564.09	141,122	140,957	11,607	1.50	7,738
1999	431,825.70	377,847	377,405	54,421	2.50	21,768
2000	17,374.10	14,334	14,317	3,057	3.50	873
2001	28,832.75	22,345	22,319	6,514	4.50	1,448
2002	10,131.48	7,345	7,336	2,795	5.50	508
2003	58,882.74	39,746	39,700	19,183	6.50	2,951
2004	19,545.79	12,216	12,202	7,344	7.50	979
2005	12,973.40	7,460	7,451	5,522	8.50	650
2006	15,741.19	8,264	8,254	7,487	9.50	788
2007	98,862.25	46,960	46,905	51,957	10.50	4,948
2008	10,904.48	4,634	4,629	6,275	11.50	546
2009	366,901.89	137,588	137,427	229,475	12.50	18,358
2010	51,285.03	16,668	16,648	34,637	13.50	2,566
2013	49,177.44	8,606	8,596	40,581	16.50	2,459
2014	158,472.16	19,809	19,786	138,686	17.50	7,925
2015	279,924.16	20,994	20,969	258,955	18.50	13,998
2016	252,500.00	6,312	6,305	246,195	19.50	12,625
	2,044,421.74	920,060	918,983	1,125,439		101,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 4.98

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, 2016

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						
2012	8,397.64	7,558	8,398			
2013	66,396.58	46,478	66,397			
2016	22,000.00	2,200	72,447	50,447-		
	96,794.22	56,236	147,242	50,448-		

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, 2016

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	3,419	3,600			
2005	37,042.80	33,398	37,002	41	1.26	33
	40,642.80	36,817	40,602	41		33
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.2 0.08

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	7,361	3,636	12,855	5.58	2,304
2016	400,000.00	20,600	10,174	389,826	9.21	42,326
	430,668.47	42,139	27,988	402,680		44,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 10.36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	12,514	12,549			
	12,549.34	12,514	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, 2016

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						
1997	124,174.53	121,070	120,345	3,830	0.50	3,830
1998	125,968.97	116,521	115,823	10,146	1.50	6,764
1999	224,987.76	196,864	195,685	29,303	2.50	11,721
2000	129,059.40	106,474	105,837	23,222	3.50	6,635
2001	155,343.66	120,391	119,670	35,674	4.50	7,928
2002	160,394.15	116,286	115,590	44,804	5.50	8,146
2003	344,961.13	232,849	231,455	113,506	6.50	17,462
2004	376,497.34	235,311	233,902	142,595	7.50	19,013
2005	585,131.98	336,451	334,437	250,695	8.50	29,494
2006	582,434.35	305,778	303,947	278,487	9.50	29,314
2007	647,841.19	307,725	305,883	341,958	10.50	32,567
2008	251,796.92	107,014	106,373	145,424	11.50	12,646
2009	269,695.20	101,136	100,530	169,165	12.50	13,533
2010	162,964.81	52,964	52,647	110,318	13.50	8,172
2011	453,581.01	124,735	123,988	329,593	14.50	22,731
2012	368,654.37	82,947	82,451	286,203	15.50	18,465
2013	792,113.30	138,620	137,790	654,323	16.50	39,656
2014	465,207.03	58,151	57,803	407,404	17.50	23,280
2015	1,711,974.99	128,398	127,629	1,584,346	18.50	85,640
2016	1,103,895.00	27,597	27,432	1,076,463	19.50	55,203
	9,036,677.09	3,017,282	2,999,217	6,037,460		452,200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 5.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	36,205	36,334			
1978	9,564.97	9,333	9,565			
1979	7,705.05	7,435	7,705			
1980	9,349.56	8,909	9,350			
1981	56,108.25	52,782	56,108			
1982	39,997.86	39,042	39,998			
1983	1,254.54	1,214	1,255			
1984	50,934.31	49,116	50,934			
1985	92,625.70	88,569	92,626			
1986	74,284.84	70,556	74,285			
1987	20,058.95	18,952	20,059			
1988	55,741.09	52,436	55,741			
1989	83,290.65	77,627	83,291			
1990	98,157.25	90,953	98,157			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	7,452	8,108			
1992	29,668.19	26,980	29,668			
1993	20,462.77	18,464	20,463			
1994	53,507.60	47,793	53,508			
1995	71,703.19	63,206	71,703			
1996	32,883.58	28,582	32,884			
1997	35,224.58	30,152	35,017	208	3.28	63
1998	22,379.15	18,839	21,879	500	3.48	144
1999	21,409.68	17,723	20,583	827	3.64	227
2000	6,498.36	5,286	6,139	359	3.78	95
2001	30,317.91	24,200	28,105	2,213	3.92	565
2002	3,719.59	2,907	3,376	344	4.05	85
2003	47,178.73	36,111	41,938	5,241	4.14	1,266
2004	66,887.60	49,831	57,872	9,016	4.28	2,107
2005	14,736.28	10,643	12,360	2,376	4.42	538
2006	28,808.32	19,935	23,152	5,656	4.67	1,211
2007	37,931.66	24,898	28,916	9,016	4.97	1,814
2009	64,652.45	36,218	42,062	22,590	5.89	3,835
2013	15,373.86	4,445	5,162	10,212	8.61	1,186
	1,370,791.87	1,200,725	1,302,234	68,558		13,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 0.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
2007	56,157.92	53,350	52,890	3,268	0.50	3,268
2008	283,427.93	240,914	238,836	44,592	1.50	29,728
2009	105,386.95	79,040	78,358	27,029	2.50	10,812
2011	3,293.70	1,812	1,796	1,498	4.50	333
2012	82,937.84	37,322	37,001	45,937	5.50	8,352
2013	31,838.36	11,143	11,047	20,791	6.50	3,199
	563,042.70	423,581	419,928	143,115		55,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						9.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	12,229	12,140	2,246	1.50	1,497
2009	63,823.07	47,867	47,518	16,305	2.50	6,522
2010	45,540.21	29,601	29,385	16,155	3.50	4,616
2011	96,716.37	53,194	52,807	43,909	4.50	9,758
2012	102,456.20	46,105	45,769	56,687	5.50	10,307
2013	51,777.87	18,122	17,990	33,788	6.50	5,198
2014	172,905.94	43,226	42,911	129,995	7.50	17,333
2015	39,299.63	5,895	5,852	33,448	8.50	3,935
2016	137,500.00	6,875	6,825	130,675	9.50	13,755
	724,405.78	263,114	261,197	463,209		72,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 10.07

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, 2016

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	117,681	123,239	33,669	2.50	13,468
2010	2,987.32	2,158	2,260	727	2.50	291
	159,895.44	119,839	125,499	34,396		13,759
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						8.60

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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						
1997	23,206.36	22,626	7,934	15,272	0.50	15,272
2001	25,355.20	19,650	6,890	18,465	4.50	4,103
2003	7,182.75	4,848	1,700	5,483	6.50	844
2004	11,896.38	7,435	2,607	9,289	7.50	1,239
2005	39,965.68	22,980	8,058	31,908	8.50	3,754
2006	2,468.81	1,296	454	2,015	9.50	212
2007	878.14	417	146	732	10.50	70
2008	572.40	243	85	487	11.50	42
2009	4,753.12	1,782	625	4,128	12.50	330
2010	747,318.56	242,879	85,163	662,156	13.50	49,049
	863,597.40	324,156	113,662	749,935		74,915

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 8.67

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, 2016

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						
2012	6,435.64	5,792	3,025	3,411	0.50	3,411
2013	126,304.80	88,413	46,173	80,132	1.50	53,421
2014	15,124.84	7,562	3,950	11,175	2.50	4,470
2015	13,608.38	4,083	2,132	11,476	3.50	3,279
	161,473.66	105,850	55,280	106,194		64,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						39.99

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2016

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	24,726	26,876			
2008	22,536.44	18,561	20,631	1,905	1.82	1,047
2014	22,224.80	8,901	9,894	12,331	3.74	3,297
	71,637.08	52,188	57,401	14,236		4,344
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.3	6.06

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, 2016

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	22,783	22,702	1,928	1.50	1,285
1999	6,158.53	5,389	5,370	789	2.50	316
2001	3,769.21	2,921	2,911	858	4.50	191
2002	6,694.08	4,853	4,836	1,858	5.50	338
2003	22,684.22	15,312	15,257	7,427	6.50	1,143
2004	5,698.56	3,562	3,549	2,150	7.50	287
2007	1,760.05	836	833	927	10.50	88
	71,395.11	55,656	55,458	15,937		3,648

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 5.11

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, 2016

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						
2012	965,686.61	869,118	822,434	143,253	0.50	143,253
2013	621,616.37	435,131	411,758	209,858	1.50	139,905
2014	1,020,522.82	510,261	482,853	537,670	2.50	215,068
2015	1,226,704.17	368,011	348,244	878,460	3.50	250,989
	3,834,529.97	2,182,521	2,065,289	1,769,241		749,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 19.54

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, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CIS SOFTWARE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2017						
NET SALVAGE PERCENT.. 0						
2006	255,504.00	233,285	229,400	26,104	1.00	26,104
2007	51,330.00	46,441	45,668	5,662	1.00	5,662
2009	2,512,072.91	2,216,528	2,179,614	332,459	1.00	332,459
	2,818,906.91	2,496,254	2,454,681	364,226		364,225
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	3,369,356.05	3,200,888	3,369,356			
2008	259,506.50	220,581	245,441	14,065	1.50	9,377
2009	775,538.10	581,654	647,209	128,329	2.50	51,332
2010	324,586.33	210,981	234,759	89,827	3.50	25,665
2011	24,265.04	13,346	14,850	9,415	4.50	2,092
2012	2,890,937.57	1,300,922	1,447,541	1,443,397	5.50	262,436
2013	431,236.80	150,933	167,944	263,293	6.50	40,507
2014	981,639.65	245,410	273,069	708,571	7.50	94,476
2015	979,404.89	146,911	163,468	815,936	8.50	95,992
2016	6,300,000.00	315,000	350,502	5,949,498	9.50	626,263
	16,336,470.93	6,386,626	6,914,139	9,422,332		1,208,140
	19,155,377.84	8,882,880	9,368,820	9,786,558		1,572,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 8.21

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, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	665,308	665,745	202,044	3.50	57,727
2006	1,660,897.57	1,162,628	1,163,391	497,507	4.50	110,557
2007	3,042,652.35	1,927,003	1,928,268	1,114,384	5.50	202,615
2008	2,908,998.47	1,648,442	1,649,523	1,259,475	6.50	193,765
2011	457,198.79	167,641	167,751	289,448	9.50	30,468
2012	533,950.04	160,185	160,290	373,660	10.50	35,587
2013	527,925.94	123,181	123,262	404,664	11.50	35,188
2014	495,556.48	82,594	82,648	412,908	12.50	33,033
2016	120,000.00	4,000	4,003	115,997	14.50	8,000
	10,614,968.90	5,940,982	5,944,881	4,670,088		706,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 6.66

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, 2016

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	571,247.78	422,266	445,519	125,729	13.28	9,468
1975	7,113.97	5,229	5,517	1,597	13.28	120
1976	1,619.65	1,183	1,248	372	13.29	28
1977	2,093.41	1,519	1,603	490	13.30	37
1978	550.94	397	419	132	13.30	10
1979	6,668.56	4,775	5,038	1,631	13.31	123
1980	28,073.63	19,953	21,052	7,022	13.32	527
1981	44,620.83	31,477	33,210	11,411	13.32	857
1982	425.54	308	325	101	13.14	8
1983	1,266.37	905	955	311	13.26	23
1984	1,912.33	1,357	1,432	480	13.20	36
1985	15,464.47	10,873	11,472	3,992	13.20	302
1986	1,117.05	777	820	297	13.23	22
1987	99.74	69	73	27	13.30	2
1989	39,819.71	26,803	28,279	11,541	13.23	872
1990	23,218.59	15,419	16,268	6,951	13.28	523
1992	94,573.36	61,236	64,608	29,965	13.20	2,270
1993	1,831.27	1,169	1,233	598	13.26	45
1994	27,020.20	17,023	17,960	9,060	13.21	686
1995	4,561.77	2,825	2,981	1,581	13.22	120
1996	247.42	150	158	89	13.28	7
1998	680.63	397	419	262	13.24	20
2000	71,851.22	39,834	42,027	29,824	13.26	2,249
2001	73,045.46	39,401	41,571	31,474	13.24	2,377
2002	5,505.03	2,874	3,032	2,473	13.28	186
2003	200.64	101	107	94	13.24	7
2004	1,502.92	729	769	734	13.27	55
2005	4,794.10	2,227	2,350	2,444	13.25	184
2006	456.45	202	213	243	13.25	18
2007	377,926.55	157,973	166,672	211,255	13.23	15,968
2008	443,328.00	173,341	182,886	260,442	13.24	19,671
2009	13,966.30	5,059	5,338	8,628	13.20	654
2010	2,620.42	865	913	1,707	13.19	129
2011	3,548.41	1,044	1,101	2,447	13.19	186
2012	293.76	75	79	215	13.14	16

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, 2016

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						
2014	5,411.34	871	919	4,492	13.03	345
2015	43,945.91	4,579	4,831	39,115	12.89	3,035
2016	90,926.75	3,510	3,703	87,224	12.45	7,006
	2,013,550.48	1,058,795	1,117,100	896,450		68,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 3.39

**PART VIII. 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
2012 TRANSACTION YEAR				
305.00		439,982.00		439,982.00-
376.10	965,846.00	221,790.00		221,790.00-
376.20	210,877.00	122,349.00		122,349.00-
376.30	375,635.00	11,061.00		11,061.00-
378.00	237,165.00	96,905.00	18,148.00	78,757.00-
378.10	1,490,938.00			
380.00	3,662,161.00	1,067,901.00		1,067,901.00-
381.00	917,422.00	13,752.00	11,238.00	2,514.00-
382.00	40,757.00	3,072.00		3,072.00-
383.00		41,383.00		41,383.00-
384.00	164.00	1,357.00		1,357.00-
387.00	7,080.00			
387.10	127,795.00			
390.10	108,894.00	39,977.00		39,977.00-
391.00	488,232.00			
391.10	185,896.00			
392.20	14,405.00			
394.00	53,401.00			
398.00	1,060.00			
	8,887,728.00	2,059,529.00	29,386.00	2,030,143.00-
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-

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
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-
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-

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
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-
TOTAL	53,731,265.00	21,893,640.00	263,858.00	21,629,782.00-

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
2012 TRANSACTION YEAR				
391.10	31,128.00			
	31,128.00			
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			
TOTAL	3,103,918.00			

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
2012 TRANSACTION YEAR				
391.10	670,272.00			
398.00	2,008.00			
	672,280.00			
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			
TOTAL	15,840,085.00			

