

**UGI UTILITIES, INC. – GAS DIVISION**

**BEFORE**

**THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Information Submitted Pursuant to**

**Section 53.51 et seq of the Commission’s Regulations**

**UGI GAS EXHIBIT C (HISTORIC)**

**2018 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF SEPTEMBER 30, 2018**

**Witness: John F. Wiedmayer**

**Prepared by: Gannett Fleming  
Valuation and Rate Consultants, LLC**

**ORIGINAL TARIFFS**

**UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S**

**DOCKET NO. R-2018-3006814**

**Issued: January 28, 2019**

**Effective: March 29, 2019**

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2018-3006814

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF SEPTEMBER 30, 2018

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



*Excellence Delivered **As Promised***

January 16, 2019

Ms. Megan Mattern  
Controller and Principal Accounting Officer  
UGI Utilities, Inc. – Gas Division  
2525 N. 12<sup>th</sup> Street, Suite 360  
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2018 for the consolidated UGI gas company and each rate district. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), “Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2019”.

Respectfully submitted,

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

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

JFW:mle

064336.100

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## PART I. INTRODUCTION

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

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2018.

**BASIS OF STUDY**

**Depreciation**

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

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation as of September 30, 2018, are set forth in Table 1 for each rate district. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the most recent service life study reports for each of the three legacy companies: Gas Division of UGI Utilities, Inc., UGI Central Penn Gas, Inc., and UGI Penn Natural Gas, Inc.

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of September 30, 2018, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations as of September 30, 2018, are set forth in Part III of this report.

### **Amortization of Net Salvage**

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



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## PART II. RESULTS OF STUDY

## **PART II. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 and 2 presented on pages II-3 through II-23 summarize the results of the depreciation study as of September 30, 2018 for the consolidated UGI gas company and for each rate district. There are four sets of tables labeled as Tables 1 and 2. Each set relates to the three legacy companies as well as the consolidated gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2018, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2014 through 2018.

### **DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

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

Detailed tabulations setting forth the experienced cost of removal and salvage amounts by year and account are presented in Part IV of this report. The net salvage amounts are carried forward to Table 2 which presents the five-year amortization.

**UGI UTILITIES, INC. – GAS DIVISION**



## UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	FUTURE BOOK ACCRUALS (4)	CALCULATED ANNUAL ACCRUAL		
				RATE (5)	AMOUNT (6)	
<b>GAS PLANT</b>						
<b>PRODUCTION PLANT</b>						
305	MANUFACTURED GAS PLANT SITE REMEDIATION	0	(421,459)	421,459	-	0
325.2	PRODUCING LEASEHOLDS	163,100	161,970	1,130	0.02	37
325.4	RIGHTS-OF-WAY	30,277	29,620	657	0.06	18
328	FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	1,263	0	-	0
329	OTHER STRUCTURES	44,785	44,783	2	-	0
330	PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	168,016	(149,807)	-	0
331	PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	74,381	(49,940)	-	0
332	FIELD LINES	750,689	721,575	29,114	0.15	1,092
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	54,360	35,365	2.12	1,906
335	DRILLING AND CLEANING EQUIPMENT	49,604	49,401	203	0.04	19
337	OTHER EQUIPMENT	11,062	11,062	0	-	0
	<b>TOTAL PRODUCTION PLANT</b>	<b>1,183,155</b>	<b>894,972</b>	<b>288,183</b>	<b>0.26</b>	<b>3,072</b>
<b>STORAGE PLANT</b>						
352.01	WELL CONSTRUCTION	0	(294,874)	294,874	-	0
	<b>TOTAL STORAGE PLANT</b>	<b>0</b>	<b>(294,874)</b>	<b>294,874</b>	<b>-</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>						
365.2	RIGHTS-OF-WAY	868,160	488,127	380,033	1.40	12,158
366	STRUCTURES AND IMPROVEMENTS	150,662	136,602	14,060	0.83	1,248
367	MAINS	38,518,031	20,045,606	18,472,425	1.18	454,310
369	MEASURING AND REGULATING STATION EQUIPMENT	6,148,406	3,572,615	2,575,791	1.60	98,236
370	COMMUNICATION EQUIPMENT	3,486,136	1,622,665	1,863,471	3.96	138,046
371	OTHER EQUIPMENT	140,637	124,095	16,542	1.00	1,408
371.1	TESTING EQUIPMENT	210,011	128,852	81,159	2.92	6,133
	<b>TOTAL TRANSMISSION PLANT</b>	<b>49,522,043</b>	<b>26,118,562</b>	<b>23,403,481</b>	<b>1.44</b>	<b>711,539</b>
<b>DISTRIBUTION PLANT</b>						
374.2	RIGHTS-OF-WAY	3,236,278	1,188,253	2,048,025	1.59	51,332
375	STRUCTURES AND IMPROVEMENTS	5,299,278	2,903,161	2,396,117	1.51	79,939
376.1	MAINS - PRIMARILY STEEL	541,137,857	155,015,332	386,122,525	1.59	8,614,087
376.2	MAINS - CAST IRON	2,683,976	446,668	2,237,308	12.38	332,185
376.3	MAINS - PLASTIC	998,829,283	226,650,691	772,178,592	1.65	16,441,220
376.5	MAINS - PRIMARILY WROUGHT IRON	305,555	267,142	38,413	1.13	3,467
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	83,316,887	18,240,968	65,075,919	2.94	2,445,525
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	20,457,246	6,297,606	14,159,640	2.88	588,576
380	SERVICES	1,013,003,457	309,538,962	703,464,495	2.52	25,528,578
381	METERS	113,971,135	45,309,747	68,661,388	3.01	3,428,036
381.1	METERS - ERTS	20,780,450	16,154,598	4,625,852	2.84	590,303
382	METER INSTALLATIONS	84,082,443	27,801,543	56,280,900	2.36	1,985,781
383	HOUSE REGULATORS	9,893,251	1,059,979	8,833,272	3.94	390,281
384	HOUSE REGULATOR INSTALLATIONS	17,416,432	7,748,304	9,668,128	2.04	355,747
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	33,098,849	14,405,376	18,693,473	2.18	720,573
386	OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	140,068	197,899	2.29	7,723
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	951,957	600,400	351,557	1.62	15,451
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	23,894	811	0.80	197
386.3	OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	1,553	(1,553)	-	0
387	OTHER EQUIPMENT	4,067,198	2,529,057	1,538,141	1.95	79,464
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	1,451,010	39,654	0.30	4,487
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,954,384,868</b>	<b>837,774,312</b>	<b>2,116,610,556</b>	<b>2.09</b>	<b>61,662,952</b>

## UGI UTILITIES, INC. - GAS DIVISION

**TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018**

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	FUTURE BOOK ACCRUALS (4)	CALCULATED ANNUAL ACCRUAL		
				RATE (5)	AMOUNT (6)	
<b>GENERAL PLANT</b>						
390.1	STRUCTURES AND IMPROVEMENTS	65,155,924	31,613,950	33,541,974	2.79	1,818,865
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	44,455	40,672	21.37	18,195
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,261,939	1,335,235	2,926,704	4.70	200,290
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	245,608	175,305	70,303	5.73	14,077
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	642,990	525,830	117,160	7.94	51,049
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	7,674,074	7,584,925	89,149	1.05	80,253
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	355,554	45,692	309,862	11.68	41,511
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	3,704,818	770,049	2,934,769	14.33	531,079
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	925,031	420,093	504,938	11.23	103,916
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	1,388,229	428,493	959,736	10.62	147,461
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	2,155,053	463,866	1,691,187	11.37	245,130
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES	17,346,060	11,082,767	6,263,293		3,749,933
393	STORES EQUIPMENT	21,497	6,372	15,125	4.66	1,002
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25,130,013	9,158,421	15,971,592	4.77	1,198,778
395	LABORATORY EQUIPMENT	430,463	23,786	406,677	5.05	21,721
396	POWER OPERATED EQUIPMENT	1,368,582	643,508	725,074	7.22	98,749
397	COMMUNICATION EQUIPMENT	2,177,485	1,386,527	790,958	5.59	121,773
398	MISCELLANEOUS EQUIPMENT	2,220,935	1,006,468	1,214,467	7.92	175,812
399	OTHER TANGIBLE PROPERTY	16,032	16,032	0	-	0
<b>TOTAL GENERAL PLANT</b>		<b>135,305,414</b>	<b>66,731,774</b>	<b>68,573,640</b>	<b>6.37</b>	<b>8,619,594</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>3,140,395,480</b>	<b>931,224,746</b>	<b>2,209,170,734</b>	<b>2.26</b>	<b>70,997,157</b>
<b>NONDEPRECIABLE PLANT</b>						
301	ORGANIZATION	166,477				
302	FRANCHISES AND CONSENTS	193,597				
303	MISCELLANEOUS INTANGIBLE PLANT	289,868				
304.1	LAND AND LAND RIGHTS - LAND	375,198				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS	6,454				
325.1	PRODUCING LANDS	13,029				
325.5	OTHER LAND	1,134				
365.1	LAND	47,323				
374.1	LAND AND LAND RIGHTS - LAND	849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS	6,350,735				
389.1	LAND AND LAND RIGHTS - LAND	3,335,876				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	1,313				
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>11,630,351</b>				
<b>TOTAL GAS PLANT</b>		<b>3,152,025,831</b>				

## UGI UTILITIES, INC. - GAS DIVISION

**TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018**

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	FUTURE BOOK ACCRUALS (4)	CALCULATED ANNUAL ACCRUAL	
				RATE (5)	AMOUNT (6)
<b>OTHER UTILITY PLANT</b>					
<b>COMMON PLANT</b>					
301 ORGANIZATION (NONDEPRECIABLE)	138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108				
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	131,040	32,281	19.77	32,281
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	247,301	593,090	6.88	57,784
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	61,262	384	60,878	57.73	35,365
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	66,532	5,105	2.75	1,971
<b>TOTAL COMMON PLANT</b>	<b>8,222,683</b>	<b>445,257</b>	<b>691,354</b>	<b>1.58</b>	<b>127,401</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%</b>	<b>7,502,376</b>	<b>406,252</b>	<b>630,792</b>		<b>116,242</b>
<b>INFORMATION SERVICES (IS)</b>					
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	37,316	9,449	4.85	2,269
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,302,637	4,551,047	6,751,590	19.04	2,151,471
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,310,586	14,817,940	7,492,646	5.29	1,181,008
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	88,555,210	13,437,013	75,118,197	7.05	6,240,959
<b>TOTAL INFORMATION SERVICES</b>	<b>122,215,198</b>	<b>32,843,316</b>	<b>89,371,882</b>	<b>7.84</b>	<b>9,575,707</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%</b>	<b>112,095,780</b>	<b>30,123,889</b>	<b>81,971,891</b>		<b>8,782,838</b>
<b>READING SERVICE CENTER</b>					
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	1,268,608	745,363	3.26	65,613
<b>LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%</b>	<b>198,980</b>	<b>125,338</b>	<b>73,643</b>		<b>6,482</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS</b>	<b>119,399,176</b>	<b>30,404,803</b>	<b>82,529,040</b>		<b>8,892,598</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>3,271,425,007</b>	<b>961,629,549</b>	<b>2,291,699,774</b>	<b>2.44</b>	<b>79,889,755</b>
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>					9,416,523
<b>GRAND TOTAL</b>	<b>3,271,425,007</b>	<b>961,629,549</b>	<b>2,291,699,774</b>		<b>89,306,278</b>

\* ACCOUNTS 305, 330, 331 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

\*\* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
305	0	223,599	0	206,178	0	974,761	0	74,121	0	(6)	1,478,653	295,731
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	246,589	0	24,083	0	453	0	0	0	0	271,125	54,225
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	0	0	49,885	0	1,018	0	2	0	0	50,905	10,181
335	0	0	0	0	0	0	0	0	0	0	0	0
337	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>470,188</b>	<b>0</b>	<b>280,146</b>	<b>0</b>	<b>976,232</b>	<b>0</b>	<b>74,123</b>	<b>0</b>	<b>(6)</b>	<b>1,800,683</b>	<b>360,137</b>
<b>STORAGE PLANT</b>												
352.01	0	0	0	0	0	0	0	79,852	0	0	79,852	15,970
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>15,970</b>
<b>TRANSMISSION PLANT</b>												
353	0	0	0	0	0	0	0	0	0	0	0	0
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	0	0	0
369	0	0	0	0	0	1,984	0	0	0	1,147	3,131	626
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,147</b>	<b>3,131</b>	<b>626</b>
<b>DISTRIBUTION PLANT</b>												
374.2	0	0	0	0	0	0	0	35,280	0	(184)	35,096	7,019
375	0	0	0	0	0	0	0	1,068,995	4,146	1,112,569	4,268,086	853,617
376.1	3,004	640,016	0	573,207	0	857,007	9,141	361,280	0	545,838	1,418,782	283,756
376.2	0	155,935	0	182,638	0	173,091	0	347,808	0	365,481	1,241,559	248,312
376.3	0	130,310	0	233,610	0	164,351	0	0	0	0	0	0
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(80,091)	127,015	(90,952)	735,071	(41,052)	144,641	(59,792)	287,084	(216,520)	339,196	1,144,600	228,921
379	0	9,789	0	48,565	0	0	0	0	0	0	58,354	11,671
380	0	5,836,710	0	6,149,831	0	6,053,047	0	5,711,858	0	5,717,004	29,468,450	5,893,689
381	0	0	0	0	0	0	0	2,218	0	3,138	5,356	1,071
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	148,892	0	225,842	0	363,952	0	581,870	0	328,078	1,648,634	329,727
383	0	8,437	0	797,527	0	61,962	0	3,530,065	0	1,356,927	5,754,918	1,150,983
384	0	21,173	0	9,532	0	1,466	0	1,442	0	688	34,301	6,861
385	0	8,451	0	13,495	0	4,524	0	11,977	0	25,192	63,639	12,728
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	2,588	0	0	0	0	0	0	2,588	518
387	0	0	0	0	(400)	1,062	0	7,552	0	8,214	8,214	1,643
387.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(77,087)</b>	<b>7,086,728</b>	<b>(90,952)</b>	<b>8,971,906</b>	<b>(41,452)</b>	<b>7,825,103</b>	<b>(50,651)</b>	<b>11,947,429</b>	<b>(212,374)</b>	<b>9,793,927</b>	<b>45,152,577</b>	<b>9,030,516</b>

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GENERAL PLANT</b>												
390.1	0	157,132	0	295,145	0	241,071	0	78,311	0	(705)	770,954	154,190
390.2	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
392.1	(15,011)	(3,267)	(3,688)	0	(2,188)	489	(2,951)	228	0	7	(26,381)	(5,276)
392.2	(230,503)	(48,323)	(57,521)	0	(32,362)	7,220	(43,651)	3,374	0	101	(401,665)	(80,333)
392.3	(93,173)	(20,277)	(22,891)	0	(13,578)	3,035	(18,315)	1,416	0	42	(163,742)	(32,748)
392.4	(81,264)	(17,685)	(19,966)	0	(11,843)	2,647	(15,974)	1,235	0	37	(142,813)	(28,563)
392.5	(5,691)	(1,239)	(1,398)	0	(829)	185	(1,119)	87	0	3	(10,001)	(2,000)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	(8,550)	1,832	(3,100)	663	0	0	(9,155)	(1,831)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	26,099	0	3,075	29,174	5,835
399	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(425,642)</b>	<b>66,341</b>	<b>(105,464)</b>	<b>295,145</b>	<b>(69,350)</b>	<b>256,479</b>	<b>(85,110)</b>	<b>111,413</b>	<b>0</b>	<b>2,559</b>	<b>46,371</b>	<b>9,274</b>
<b>TOTAL GAS PLANT</b>	<b>(502,729)</b>	<b>7,623,257</b>	<b>(196,416)</b>	<b>9,547,197</b>	<b>(110,802)</b>	<b>9,059,798</b>	<b>(135,761)</b>	<b>12,212,817</b>	<b>(212,374)</b>	<b>9,797,627</b>	<b>47,082,614</b>	<b>9,416,523</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(502,729)</b>	<b>7,623,257</b>	<b>(196,416)</b>	<b>9,547,197</b>	<b>(110,802)</b>	<b>9,059,798</b>	<b>(135,761)</b>	<b>12,212,817</b>	<b>(212,374)</b>	<b>9,797,627</b>	<b>47,082,614</b>	<b>9,416,523</b>

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



**UGI UTILITIES, INC. – GAS DIVISION - SOUTH**



## UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2018

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305		FULLY ACCRUED *	0	(421,459)	421,459	-	0
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>(421,459)</b>	<b>421,459</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>							
375		60 - S0.5	2,178,847	1,472,459	706,388	1.06	23,138
376.1		72 - R2.5	244,667,135	89,567,323	155,099,812	1.46	3,578,202
376.2	02-2027	65 - R1	2,511,282	325,834	2,185,448	13.07	328,220
376.3		67 - R3	568,069,584	119,385,098	448,684,486	1.63	9,281,239
376.5	09-2041	70 - R1	294,940	258,673	36,267	1.07	3,159
378		53 - S0	34,298,280	8,072,638	26,225,642	2.45	841,931
378.1		17 - S3	1,595,137	768,569	826,568	5.30	84,472
		<i>TOTAL ACCOUNT 378</i>	<i>35,893,417</i>	<i>8,841,207</i>	<i>27,052,210</i>	<i>2.58</i>	<i>926,403</i>
379		43 - S3	4,214,105	3,312,660	901,445	1.08	45,499
380		46 - S0.5	630,199,189	171,139,294	459,059,895	2.67	16,836,103
381		35 - S0.5	53,991,767	17,645,966	36,345,801	3.41	1,841,695
381.1		20 - S2	9,219,339	7,056,315	2,163,024	3.00	276,177
382		46 - S0.5	69,514,582	26,018,277	43,496,305	2.36	1,640,262
383		46 - S0.5	5,635,556	(1,564,811)	7,200,367	5.71	321,549
384		46 - S0.5	12,123,845	4,783,259	7,340,586	2.24	271,762
385		42 - R2.5	5,848,949	3,665,056	2,183,893	1.78	104,064
386		46 - S0.5	337,967	140,068	197,899	2.29	7,723
386.1		46 - S0.5	951,957	600,400	351,557	1.62	15,451
386.2		25 - R3	24,705	23,894	811	0.80	197
386.3				1,553	(1,553)		
387		35 - R2.5	1,936,162	1,288,920	647,242	1.88	36,398
387.1		25 - SQ	1,490,664	1,451,010	39,654	0.30	4,487
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,649,103,992</b>	<b>455,412,455</b>	<b>1,193,691,537</b>	<b>2.16</b>	<b>35,541,728</b>
<b>GENERAL PLANT</b>							
390.1		VARIOUS**	32,932,123	16,953,275	15,978,848	3.05	1,003,854
390.2		SQUARE	85,127	44,455	40,672	21.37	18,195
391.1		20 - SQ	3,067,991	1,020,779	2,047,212	4.65	142,801
391.2		5 - SQ	123,779	107,363	16,416	5.30	6,566
392.2		7 - L2.5	1,771,993	254,511	1,517,482	16.62	294,496
392.4		11 - L3	535,638	30,771	504,867	10.23	54,817
392.5		11 - L3	342,100	104,113	237,987	9.73	33,276
392.6			7,748,724	4,911,093	2,837,631		1,664,851
394		20 - SQ	11,136,052	3,768,420	7,367,632	4.94	550,006
396		15 - L2.5	512,954	246,907	266,047	5.50	28,192
397		10 - SQ	223,457	172,904	50,553	7.98	17,840
398		10 - SQ	742,669	370,710	371,959	10.50	78,012
399		5 - SQ	16,032	16,032	0	-	0
<b>TOTAL GENERAL PLANT</b>			<b>59,238,639</b>	<b>28,001,333</b>	<b>31,237,306</b>	<b>6.57</b>	<b>3,892,906</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>1,708,342,631</b>	<b>482,992,329</b>	<b>1,225,350,302</b>	<b>2.31</b>	<b>39,434,634</b>

## UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2018

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
<b>NONDEPRECIABLE PLANT</b>							
302			28,256				
304.1			375,198				
304.2			6,454				
374.1			232,579				
374.2			3,241,690				
389.1			1,491,724				
389.2			1,313				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<u>5,377,214</u>				
<b>TOTAL GAS PLANT</b>			<u>1,713,719,845</u>				
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301			138,964				
389.1			6,947,108				
390.2	03-2019	SQUARE	163,321	131,040	32,281	19.77	32,281
391		20 - SQ	840,391	247,301	593,090	6.88	57,784
391.1		5 - SQ	61,262	384	60,878	57.73	35,365
392.1		7 - L2.5	71,637	66,532	5,105	2.75	1,971
<b>TOTAL COMMON PLANT</b>			<u>8,222,683</u>	<u>445,257</u>	<u>691,354</u>	<u>1.58</u>	<u>127,401</u>
<b>TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%</b>			<b>5,604,581</b>	<b>303,487</b>	<b>471,227</b>		<b>86,837</b>
<b>INFORMATION SERVICES (IS)</b>							
391		20 - SQ	46,765	37,316	9,449	4.85	2,269
391.1		5 - SQ	11,302,637	4,551,047	6,751,590	19.04	2,151,471
391.3		10 - SQ	22,310,586	14,817,940	7,492,646	5.29	1,181,008
391.4		15 - SQ	88,555,210	13,437,013	75,118,197	7.05	6,240,959
<b>TOTAL INFORMATION SERVICES</b>			<u>122,215,198</u>	<u>32,843,316</u>	<u>89,371,882</u>	<u>7.84</u>	<u>9,575,707</u>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%</b>			<b>63,955,213</b>	<b>17,186,907</b>	<b>46,768,306</b>		<b>5,010,967</b>
<b>READING SERVICE CENTER</b>							
390.1	06-2030	100 - R1	2,013,971	1,268,608	745,363	3.26	65,613
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%</b>			<b>985,637</b>	<b>620,857</b>	<b>364,781</b>		<b>32,111</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS</b>			<u>68,574,157</u>	<u>16,869,537</u>	<u>46,874,752</u>		<u>5,065,693</u>
<b>TOTAL PLANT IN SERVICE</b>			<u>1,782,294,002</u>	<u>499,861,866</u>	<u>1,272,225,054</u>		<u>44,500,327</u>
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							5,890,424
<b>GRAND TOTAL</b>			<u>1,782,294,002</u>	<u>499,861,866</u>	<u>1,272,225,054</u>		<u>50,390,751</u>

\* ACCOUNT 305 HAS NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

\*\*\* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
305	0	223,599	0	206,178	0	974,761	0	74,121	0	(6)	1,478,653	295,731
<b>TOTAL</b>	<b>0</b>	<b>223,599</b>	<b>0</b>	<b>206,178</b>	<b>0</b>	<b>974,761</b>	<b>0</b>	<b>74,121</b>	<b>0</b>	<b>(6)</b>	<b>1,478,653</b>	<b>295,731</b>
<b>DISTRIBUTION PLANT</b>												
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	3,004	108,084	0	36,113	0	145,816	9,141	194,841	4,146	435,971	937,116	187,423
376.2	0	155,935	0	182,638	0	173,091	0	361,280	0	545,838	1,418,782	283,756
376.3	0	28,517	0	73,057	0	7,515	0	110,424	0	125,444	344,957	68,991
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(27,231)	66,952	(30,924)	125,153	(13,958)	7,767	(17,469)	231,160	(37,473)	168,251	472,228	94,446
378.1	0	0	0	0	0	0	0	0	0	0	0	0
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	4,210,886	0	4,358,882	0	3,901,271	0	2,807,443	0	3,085,484	18,363,966	3,672,793
381	0	0	0	0	0	0	0	0	0	0	0	0
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	11,418	0	6,395	0	6,045	0	5,151	0	254	29,263	5,853
383	0	266	0	793,334	0	61,658	0	3,528,931	0	1,353,342	5,737,531	1,147,506
384	0	19,227	0	4,676	0	1,162	0	308	0	(5)	25,368	5,074
385	0	0	0	0	0	0	0	0	0	0	0	0
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	2,588	0	0	0	0	0	0	2,588	518
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(24,227)</b>	<b>4,601,285</b>	<b>(30,924)</b>	<b>5,582,836</b>	<b>(13,958)</b>	<b>4,304,325</b>	<b>(8,328)</b>	<b>7,239,538</b>	<b>(33,327)</b>	<b>5,714,579</b>	<b>27,331,799</b>	<b>5,466,360</b>
<b>GENERAL PLANT</b>												
390.1	0	91,839	0	244,059	0	216,207	0	72,512	0	(705)	623,912	124,782
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	(8,445)	0	(2,963)	0	0	(13)	0	0	0	0	(11,421)	(2,284)
392.4	0	0	0	0	0	0	0	0	0	0	0	0
392.5	0	0	0	0	0	0	0	0	0	0	0	0
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
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	26,099	0	3,075	29,174	5,835
<b>TOTAL</b>	<b>(8,445)</b>	<b>91,839</b>	<b>(2,963)</b>	<b>244,059</b>	<b>0</b>	<b>216,194</b>	<b>0</b>	<b>98,611</b>	<b>0</b>	<b>2,370</b>	<b>641,665</b>	<b>128,333</b>
<b>TOTAL GAS PLANT</b>	<b>(32,672)</b>	<b>4,916,723</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>(13,958)</b>	<b>5,495,280</b>	<b>(8,328)</b>	<b>7,412,270</b>	<b>(33,327)</b>	<b>5,716,943</b>	<b>29,452,117</b>	<b>5,890,424</b>



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(32,672)</b>	<b>4,916,723</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>(13,958)</b>	<b>5,495,280</b>	<b>(8,328)</b>	<b>7,412,270</b>	<b>(33,327)</b>	<b>5,716,943</b>	<b>29,452,117</b>	<b>5,890,424</b>

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

**UGI UTILITIES, INC. – GAS DIVISION - NORTH**



## UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>GAS PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
375							
375		50 - S0.5	2,605,380	1,211,897	1,393,483	1.80	46,842
376.1		72 - R2.5	229,990,460	47,719,227	182,271,233	1.70	3,907,249
376.2		72 - R2.5	172,694	120,834	51,860	2.30	3,965
376.3		65 - R3	241,744,012	62,299,455	179,444,557	1.61	3,894,102
376.5		72 - R2.5	10,615	8,469	2,146	2.90	308
378		42 - S0	33,171,824	5,620,087	27,551,737	3.47	1,149,488
379		40 - R2	16,196,455	2,958,552	13,237,903	3.35	541,785
380.1		47 - R3	261,922,583	94,656,343	167,266,240	2.05	5,377,614
380.2		48 - R1	18,843,238	9,935,101	8,908,137	2.09	394,539
			<u>280,765,821</u>	<u>104,591,444</u>	<u>176,174,377</u>	<u>2.06</u>	<u>5,772,153</u>
381		36 - R2.5	51,054,531	24,587,403	26,467,128	2.63	1,344,957
381.1		20 - S2	11,164,728	8,861,809	2,302,919	2.58	287,607
383		47 - R3	2,815,147	1,836,218	978,929	1.35	38,122
384		47 - R3	3,813,573	2,257,943	1,555,630	1.37	52,292
385		45 - R2.5	11,049,871	4,659,387	6,390,484	1.89	208,431
387		26 - L2	117,316	71,066	46,250	3.36	3,938
			<u>884,672,427</u>	<u>266,803,791</u>	<u>617,868,636</u>	<u>1.95</u>	<u>17,251,239</u>
<b>GENERAL PLANT</b>							
390.1		VARIOUS*	22,156,099	9,935,310	12,220,789	2.60	575,042
391.1		20 - SQ	933,680	226,502	707,178	5.06	47,255
391.2		10 - SQ	88,907	55,472	33,435	5.01	4,458
391.3		5 - SQ	169,043	121,429	47,614	18.44	31,178
391.4		10 - SQ	3,295,776	3,298,696	(2,920)	-	0
392.1		10 - L3	314,260	10,093	304,167	11.62	36,515
392.2		10 - L3	1,508,975	160,298	1,348,677	12.49	188,520
392.3		10 - L3	466,607	14,986	451,621	11.62	54,216
392.4		10 - L3	425,300	13,659	411,641	11.62	49,417
392.5		10 - L3	1,486,200	72,971	1,413,229	12.04	178,909
392.6			4,039,181	2,742,820	1,296,361		939,589
393		20 - SQ	1,768	1,298	470	4.81	85
394		20 - SQ	6,640,718	2,515,399	4,125,319	5.14	341,197
396		14 - L3	344,006	292,214	51,792	3.79	13,038
397		10 - SQ	724,312	32,335	691,977	11.94	86,487
397.1		10 - SQ	926,758	921,641	5,117	0.55	5,116
			<u>1,651,070</u>	<u>953,976</u>	<u>697,094</u>	<u>5.55</u>	<u>91,603</u>
398		15 - SQ	1,150,012	524,120	625,892	6.50	74,741
			<u>44,671,602</u>	<u>20,939,243</u>	<u>23,732,359</u>	<u>5.88</u>	<u>2,625,763</u>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<u><b>929,344,029</b></u>	<u><b>287,743,034</b></u>	<u><b>641,600,995</b></u>	<u><b>2.14</b></u>	<u><b>19,877,002</b></u>



## UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>NONDEPRECIABLE PLANT AND OTHER ITEMS</b>							
301 ORGANIZATION			86,238				
302 FRANCHISE AND CONSENTS			9,422				
374.1 LAND AND LAND RIGHTS - LAND			276,467				
374.2 LAND AND LAND RIGHTS - LAND RIGHTS			3,109,045				
389.1 LAND AND LAND RIGHTS - LAND			838,910				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>4,320,082</b>				
<b>TOTAL GAS PLANT</b>			<b>933,664,111</b>				
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	03-2019	SQUARE	163,321	131,040	32,281	19.77	32,281
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	840,391	247,301	593,090	6.88	57,784
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	61,262	384	60,878	57.73	35,365
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	66,532	5,105	2.75	1,971
<b>TOTAL COMMON PLANT</b>			<b>8,222,683</b>	<b>445,257</b>	<b>691,354</b>	<b>1.58</b>	<b>127,401</b>
<b>TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%</b>			<b>1,450,481</b>	<b>78,543</b>	<b>121,955</b>		<b>22,474</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	46,765	37,316	9,449	4.85	2,269
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	11,302,637	4,551,047	6,751,590	19.04	2,151,471
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	22,310,586	14,817,940	7,492,646	5.29	1,181,008
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	88,555,210	13,437,013	75,118,197	7.05	6,240,959
<b>TOTAL INFORMATION SERVICES</b>			<b>122,215,198</b>	<b>32,843,316</b>	<b>89,371,882</b>	<b>7.84</b>	<b>9,575,707</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%</b>			<b>30,113,825</b>	<b>8,092,593</b>	<b>22,021,232</b>		<b>2,359,454</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	100 - R1	2,013,971	1,268,608	745,363	3.26	65,613
<b>TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%</b>			<b>501,076</b>	<b>315,630</b>	<b>185,446</b>		<b>16,325</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG</b>			<b>32,065,382</b>	<b>8,486,766</b>	<b>22,328,633</b>		<b>2,398,253</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>965,729,493</b>	<b>296,229,800</b>	<b>663,929,628</b>		<b>22,275,255</b>
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>							<i>2,393,087</i>
<b>GRAND TOTAL</b>			<b>965,729,493</b>	<b>296,229,800</b>	<b>663,929,628</b>		<b>24,668,342</b>

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

\*\* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRLUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GAS PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
375	0	0	0	0	0	0	0	35,280	0	(184)	35,096	7,019
376.1	0	503,492	0	473,248	0	652,718	0	820,189	0	641,602	3,091,249	618,250
376.3	0	39,822	0	21,434	0	29,424	0	119,796	0	163,782	374,258	74,852
378	(26,430)	55,867	(30,014)	408,083	(13,547)	42,702	(16,955)	31,496	(129,798)	172,379	493,783	98,757
379	0	9,789	0	48,565	0	0	0	0	0	0	58,354	11,671
380.1	0	697,767	0	967,010	0	989,383	0	1,300,131	0	1,200,295	5,154,586	1,030,917
380.2	0	679,163	0	447,702	0	642,032	0	695,716	0	480,879	2,945,492	589,098
<b>TOTAL 380</b>	<b>0</b>	<b>1,376,930</b>	<b>0</b>	<b>1,414,712</b>	<b>0</b>	<b>1,631,415</b>	<b>0</b>	<b>1,995,847</b>	<b>0</b>	<b>1,681,174</b>	<b>8,100,078</b>	<b>1,620,015</b>
381	0	0	0	0	0	0	0	0	0	0	0	0
381.1	0	0	0	0	0	0	0	0	0	0	0	0
383	0	0	0	0	0	0	0	0	0	0	0	0
384	0	0	0	0	0	0	0	0	0	0	0	0
385	0	0	0	10,200	0	4,524	0	8,027	0	(42)	22,709	4,542
387	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(26,430)</b>	<b>1,985,900</b>	<b>(30,014)</b>	<b>2,376,242</b>	<b>(13,547)</b>	<b>2,360,783</b>	<b>(16,955)</b>	<b>3,010,635</b>	<b>(129,798)</b>	<b>2,658,711</b>	<b>12,175,527</b>	<b>2,435,106</b>
<b>GENERAL PLANT</b>												
390	0	13,283	0	51,086	0	7,947	0	5,324	0	0	77,640	15,528
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
392.1	(5,610)	0	(2,176)	0	(1,216)	260	(1,407)	32	0	7	(10,110)	(2,022)
392.2	(83,001)	0	(32,189)	0	(17,991)	3,845	(20,818)	473	0	101	(149,580)	(29,916)
392.3	(34,823)	0	(13,505)	0	(7,548)	1,613	(8,734)	198	0	42	(62,757)	(12,551)
392.4	(30,374)	0	(11,780)	0	(6,584)	1,407	(7,618)	173	0	37	(54,738)	(10,948)
392.5	(2,126)	0	(824)	0	(461)	98	(533)	12	0	3	(3,831)	(766)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	(8,550)	1,832	0	0	0	0	(6,718)	(1,344)
397	0	0	0	0	0	0	0	0	0	0	0	0
397.1	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(155,933)</b>	<b>13,283</b>	<b>(60,474)</b>	<b>51,086</b>	<b>(42,350)</b>	<b>17,003</b>	<b>(39,110)</b>	<b>6,212</b>	<b>0</b>	<b>189</b>	<b>(210,094)</b>	<b>(42,019)</b>
<b>TOTAL GAS PLANT</b>	<b>(182,363)</b>	<b>1,999,183</b>	<b>(90,488)</b>	<b>2,427,328</b>	<b>(55,897)</b>	<b>2,377,786</b>	<b>(56,065)</b>	<b>3,016,847</b>	<b>(129,798)</b>	<b>2,658,900</b>	<b>11,965,433</b>	<b>2,393,087</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(182,363)</b>	<b>1,999,183</b>	<b>(90,488)</b>	<b>2,427,328</b>	<b>(55,897)</b>	<b>2,377,786</b>	<b>(56,065)</b>	<b>3,016,847</b>	<b>(129,798)</b>	<b>2,658,900</b>	<b>11,965,433</b>	<b>2,393,087</b>

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

**UGI UTILITIES, INC. – GAS DIVISION - CENTRAL**

## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018**

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
						RATE (7)	AMOUNT (8)	
<b>GAS PLANT</b>								
<b>PRODUCTION PLANT</b>								
325.2	PRODUCING LEASEHOLDS	55 - S0.5	163,100	161,970	1,130	0.02	37	
325.4	RIGHTS-OF-WAY	60 - R1	30,277	29,620	657	0.06	18	
328	FIELD MEASURING AND REGULATING STATION STRUCTURES	FULLY ACCRUED	1,263	1,263	0	-	0	
329	OTHER STRUCTURES	FULLY ACCRUED	44,785	44,783	2	-	0	
330	PRODUCING GAS WELLS - WELL CONSTRUCTION	FULLY ACCRUED *	18,209	168,016	(149,807)	-	0	
331	PRODUCING GAS WELLS - WELL EQUIPMENT	FULLY ACCRUED *	24,441	74,381	(49,940)	-	0	
332	FIELD LINES	47 - L0	750,689	721,575	29,114	0.15	1,092	
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT	24 - O3	89,725	54,360	35,365	2.12	1,906	
335	DRILLING AND CLEANING EQUIPMENT	30 - S0.5	49,604	49,401	203	0.04	19	
337	OTHER EQUIPMENT	FULLY ACCRUED	11,062	11,062	0	-	0	
<b>TOTAL PRODUCTION PLANT</b>			<b>1,183,155</b>	<b>1,316,431</b>	<b>(133,276)</b>	<b>0.26</b>	<b>3,072</b>	
<b>STORAGE PLANT</b>								
352.01	WELL CONSTRUCTION	FULLY ACCRUED *	0	(294,874)	294,874	-	0	
<b>TOTAL STORAGE PLANT</b>			<b>0</b>	<b>(294,874)</b>	<b>294,874</b>	<b>-</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>								
365.2	RIGHTS-OF-WAY	70 - R4	868,160	488,127	380,033	1.40	12,158	
366	STRUCTURES AND IMPROVEMENTS	30 - R1	150,662	136,602	14,060	0.83	1,248	
367	MAINS	70 - R3	38,518,031	20,045,606	18,472,425	1.18	454,310	
369	MEASURING AND REGULATING STATION EQUIPMENT	49 - R2	6,148,406	3,572,615	2,575,791	1.60	98,236	
370	COMMUNICATION EQUIPMENT	23 - R0.5	3,486,136	1,622,665	1,863,471	3.96	138,046	
371	OTHER EQUIPMENT	35 - R2.5	140,637	124,095	16,542	1.00	1,408	
371.1	TESTING EQUIPMENT	20 - R3	210,011	128,852	81,159	2.92	6,133	
<b>TOTAL TRANSMISSION PLANT</b>			<b>49,522,043</b>	<b>26,118,562</b>	<b>23,403,481</b>	<b>1.44</b>	<b>711,539</b>	
<b>DISTRIBUTION PLANT</b>								
374.2	RIGHTS-OF-WAY	65 - R3	3,236,278	1,188,253	2,048,025	1.59	51,332	
375	STRUCTURES AND IMPROVEMENTS	45 - S0.5	515,051	218,805	296,246	1.93	9,959	
376.1	MAINS - PRIMARILY STEEL	62 - R3	66,480,262	17,728,782	48,751,480	1.70	1,128,636	
376.3	MAINS - PLASTIC	62 - R3	189,015,687	44,966,138	144,049,549	1.73	3,265,879	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	46 - R1.5	14,251,646	3,779,674	10,471,972	2.59	369,634	
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	49 - R2	46,686	26,394	20,292	2.77	1,292	
380	SERVICES	40 - R1.5	102,038,447	33,808,224	68,230,223	2.86	2,920,322	
381	METERS	40 - R3	8,924,837	3,076,378	5,848,459	2.70	241,384	
381.1	METERS - ERTS	15 - S3	396,383	236,474	159,909	6.69	26,519	
382	METER INSTALLATIONS	56 - R2.5	14,567,861	1,783,266	12,784,595	2.37	345,519	
383	HOUSE REGULATORS	40 - R4	1,442,548	788,572	653,976	2.12	30,610	
384	HOUSE REGULATOR INSTALLATIONS	44 - R3	1,479,014	707,102	771,912	2.14	31,693	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	43 - R1.5	16,200,029	6,080,933	10,119,096	2.52	408,078	
387	OTHER EQUIPMENT	39 - R2	2,013,720	1,169,071	844,649	1.94	39,128	
<b>TOTAL DISTRIBUTION PLANT</b>			<b>420,608,449</b>	<b>115,558,066</b>	<b>305,050,383</b>	<b>2.11</b>	<b>8,869,985</b>	



## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS**	10,067,702	4,725,365	5,342,337	2.38	239,969
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	260,268	87,954	172,314	3.93	10,234
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	32,922	12,470	20,452	9.27	3,053
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	473,947	404,401	69,546	4.19	19,871
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	10 - SQ	4,378,298	4,286,229	92,069	1.83	80,253
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	10 - S3	41,294	35,599	5,695	12.10	4,996
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - S3	423,850	355,240	68,610	11.34	48,063
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	10 - S3	458,424	405,107	53,317	10.84	49,700
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	10 - S3	427,291	384,063	43,228	10.12	43,227
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	10 - S3	326,753	286,782	39,971	10.08	32,945
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		5,558,155	3,428,854	2,129,301		1,145,493
393	STORES EQUIPMENT	20 - SQ	19,729	5,074	14,655	4.65	917
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25 - SQ	7,353,243	2,874,602	4,478,641	4.18	307,575
395	LABORATORY EQUIPMENT	20 - SQ	430,463	23,786	406,677	5.05	21,721
396	POWER OPERATED EQUIPMENT	20 - R3	511,622	104,387	407,235	11.24	57,519
397	COMMUNICATION EQUIPMENT	10 - SQ	302,958	259,647	43,311	4.07	12,330
398	MISCELLANEOUS EQUIPMENT	15 - SQ	328,254	111,638	216,616	7.02	23,059
<b>TOTAL GENERAL PLANT</b>			<b>31,395,173</b>	<b>17,791,198</b>	<b>13,603,975</b>	<b>6.69</b>	<b>2,100,925</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>502,708,820</b>	<b>160,489,383</b>	<b>342,219,437</b>	<b>2.32</b>	<b>11,685,521</b>
<b>NONDEPRECIABLE PLANT</b>							
301	ORGANIZATION		80,239				
302	FRANCHISES AND CONSENTS		155,919				
303	MISCELLANEOUS INTANGIBLE PLANT		289,868				
325.1	PRODUCING LANDS		13,029				
325.5	OTHER LAND		1,134				
365.1	LAND		47,323				
374.1	LAND		340,301				
389.1	LAND RIGHTS		1,005,242				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>1,933,055</b>				
<b>TOTAL GAS PLANT</b>			<b>504,641,875</b>				

## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018**

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
						RATE (7)	AMOUNT (8)	
<b>OTHER UTILITY PLANT</b>								
<b>COMMON PLANT</b>								
301			138,964					
389.1			6,947,108					
390.2	03-2019	SQUARE	163,321	131,040	32,281	19.77	32,281	
391		20 - SQ	840,391	247,301	593,090	6.88	57,784	
391.1		5 - SQ	61,262	384	60,878	57.73	35,365	
392.1		7 - L2.5	71,637	66,532	5,105	2.75	1,971	
<b>TOTAL COMMON PLANT</b>			<b>8,222,683</b>	<b>445,257</b>	<b>691,354</b>	<b>1.58</b>	<b>127,401</b>	
<b>TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%</b>			<b>447,314</b>	<b>24,222</b>	<b>37,610</b>		<b>6,931</b>	
<b>INFORMATION SERVICES (IS)</b>								
391		20 - SQ	46,765	37,316	9,449	4.85	2,269	
391.1		5 - SQ	11,302,637	4,551,047	6,751,590	19.04	2,151,471	
391.3		10 - SQ	22,310,586	14,817,940	7,492,646	5.29	1,181,008	
391.4		15 - SQ	88,555,210	13,437,013	75,118,197	7.05	6,240,959	
<b>TOTAL INFORMATION SERVICES</b>			<b>122,215,198</b>	<b>32,843,316</b>	<b>89,371,882</b>	<b>7.84</b>	<b>9,575,707</b>	
<b>TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%</b>			<b>18,026,742</b>	<b>4,844,389</b>	<b>13,182,353</b>		<b>1,412,417</b>	
<b>READING SERVICE CENTER</b>								
390.1	06-2030	100 - R1	2,013,971	1,268,608	745,363	3.26	65,613	
<b>TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%</b>			<b>285,581</b>	<b>179,889</b>	<b>105,692</b>		<b>9,304</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG</b>			<b>18,759,637</b>	<b>5,048,500</b>	<b>13,325,655</b>		<b>1,428,652</b>	
<b>TOTAL PLANT IN SERVICE</b>			<b>523,401,512</b>	<b>165,537,883</b>	<b>355,545,092</b>		<b>13,114,173</b>	
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>							<i>1,133,012</i>	
<b>GRAND TOTAL</b>			<b>523,401,512</b>	<b>165,537,883</b>	<b>355,545,092</b>		<b>14,247,185</b>	

\* ACCOUNTS 330, 331 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

\*\*\* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	246,589	0	24,083	0	453	0	0	0	0	271,125	54,225
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	0	0	49,885	0	1,018	0	2	0	0	50,905	10,181
335	0	0	0	0	0	0	0	0	0	0	0	0
337	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>246,589</b>	<b>0</b>	<b>73,968</b>	<b>0</b>	<b>1,471</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>322,030</b>	<b>64,406</b>
<b>STORAGE PLANT</b>												
352.01	0	0	0	0	0	0	0	79,852	0	0	79,852	15,970
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>15,970</b>
<b>TRANSMISSION PLANT</b>												
353	0	0	0	0	0	0	0	0	0	0	0	0
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	0	0	0
369	0	0	0	0	0	1,984	0	0	0	1,147	3,131	626
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,147</b>	<b>3,131</b>	<b>626</b>
<b>DISTRIBUTION PLANT</b>												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	28,440	0	63,846	0	58,473	0	53,965	0	34,996	239,721	47,944
376.3	0	61,971	0	139,119	0	127,412	0	117,588	0	76,255	522,344	104,469
378	(26,430)	4,196	(30,014)	201,835	(13,547)	94,172	(25,368)	24,428	(49,249)	(1,434)	178,589	35,718
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	248,894	0	376,237	0	520,361	0	908,568	0	950,346	3,004,406	600,881
381	0	0	0	0	0	0	0	2,218	0	3,138	5,356	1,071
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	137,474	0	219,447	0	357,907	0	576,719	0	327,824	1,619,371	323,874
383	0	8,171	0	4,193	0	304	0	1,134	0	3,585	17,387	3,477
384	0	1,946	0	4,856	0	304	0	1,134	0	693	8,933	1,787
385	0	8,451	0	3,295	0	0	0	3,950	0	25,234	40,930	8,186
387	0	0	0	0	(400)	1,062	0	7,552	0	0	8,214	1,643
<b>TOTAL</b>	<b>(26,430)</b>	<b>499,543</b>	<b>(30,014)</b>	<b>1,012,828</b>	<b>(13,947)</b>	<b>1,159,995</b>	<b>(25,368)</b>	<b>1,697,256</b>	<b>(49,249)</b>	<b>1,420,637</b>	<b>5,645,251</b>	<b>1,129,050</b>

## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GENERAL PLANT</b>												
390.1	0	52,010	0	0	0	0	0	0	0	0	52,010	10,402
390.2	0	0	0	0	0	16,917	0	475	0	0	17,392	3,478
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
392.1	(9,401)	(3,267)	(1,512)	0	(972)	229	(1,544)	196	0	0	(16,271)	(3,254)
392.2	(139,057)	(48,323)	(22,369)	0	(14,371)	3,388	(22,833)	2,902	0	0	(240,664)	(48,133)
392.3	(58,350)	(20,277)	(9,386)	0	(6,030)	1,422	(9,581)	1,218	0	0	(100,985)	(20,197)
392.4	(50,890)	(17,685)	(8,186)	0	(5,259)	1,240	(8,356)	1,062	0	0	(88,075)	(17,615)
392.5	(3,565)	(1,239)	(574)	0	(368)	87	(585)	74	0	0	(6,170)	(1,234)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	(3,100)	663	0	0	(2,437)	(487)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(261,264)</b>	<b>(38,781)</b>	<b>(42,027)</b>	<b>0</b>	<b>(27,000)</b>	<b>23,282</b>	<b>(46,000)</b>	<b>6,590</b>	<b>0</b>	<b>0</b>	<b>(385,200)</b>	<b>(77,040)</b>
<b>TOTAL GAS PLANT</b>	<b>(287,694)</b>	<b>707,351</b>	<b>(72,041)</b>	<b>1,086,796</b>	<b>(40,947)</b>	<b>1,186,732</b>	<b>(71,368)</b>	<b>1,783,700</b>	<b>(49,249)</b>	<b>1,421,784</b>	<b>5,665,064</b>	<b>1,133,012</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(287,694)</b>	<b>707,351</b>	<b>(72,041)</b>	<b>1,086,796</b>	<b>(40,947)</b>	<b>1,186,732</b>	<b>(71,368)</b>	<b>1,783,700</b>	<b>(49,249)</b>	<b>1,421,784</b>	<b>5,665,064</b>	<b>1,133,012</b>

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

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## **PART III. DETAILED DEPRECIATION CALCULATIONS**



**CUMULATIVE DEPRECIATED ORIGINAL COST**

**GAS PLANT**

**UGI UTILITIES, INC. – GAS DIVISION - SOUTH**

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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	2,233	2,232		1	1	0.0
1865	115	115			1	0.0
1867	31	31			1	0.0
1868	125	125			1	0.0
1869	149	149			1	0.0
1870	2,229	2,229			1	0.0
1871	452	452			1	0.0
1872	4,042	4,017		25	26	0.0
1873	3,079	3,079			26	0.0
1874	27	27			26	0.0
1875	180	180			26	0.0
1876	1,156	1,156			26	0.0
1877	11,631	11,631			26	0.0
1878	1,115	1,115			26	0.0
1879	158	157		1	27	0.0
1880	1,442	1,442			27	0.0
1881	687	687			27	0.0
1882	1,971	1,971			27	0.0
1883	1,741	1,741			27	0.0
1884	45	45			27	0.0
1885	970	971		1-	26	0.0
1886	3,658	3,657		1	27	0.0
1887	566	565		1	28	0.0
1888	2,401	396	2,005		2,033	0.0
1889	5,769	4,622	1,147		3,180	0.0
1890	1,794	270	1,524		4,704	0.0
1891	3,615	654	2,961		7,665	0.0
1892	1,291	184	1,107		8,772	0.0
1893	3,067	602	2,465		11,237	0.0
1894	1,126	157	969		12,206	0.0
1895	3,201	655	2,546		14,752	0.0
1896	4,694	865	3,829		18,581	0.0
1897	2,583	599	1,984		20,565	0.0
1898	5,235	1,125	4,110		24,675	0.0
1899	5,741	1,512	4,229		28,904	0.0
1900	27,887	4,058	23,829		52,733	0.0
1901	11,963	3,158	8,805		61,538	0.0
1902	7,773	3,445	4,328		65,866	0.0
1903	16,820	4,704	12,116		77,982	0.0
1904	19,904	8,276	11,628		89,610	0.0
1905	19,269	7,992	11,277		100,887	0.0
1906	18,260	9,228	9,032		109,919	0.0
1907	20,881	8,400	12,481		122,400	0.0

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1908	29,287	10,866	18,421		140,821	0.0
1909	30,087	16,435	13,652		154,473	0.0
1910	29,433	13,405	16,028		170,501	0.0
1911	36,625	22,920	13,705		184,206	0.0
1912	39,175	19,109	20,066		204,272	0.0
1913	30,015	21,757	8,258		212,530	0.0
1914	66,059	51,015	15,044		227,574	0.0
1915	53,746	28,341	25,405		252,979	0.0
1916	44,745	24,976	19,769		272,748	0.0
1917	37,777	17,609	20,168		292,916	0.0
1918	35,315	22,056	13,259		306,175	0.0
1919	46,922	23,141	23,781		329,956	0.0
1920	55,645	27,039	28,606		358,562	0.0
1921	74,643	45,069	29,574		388,136	0.0
1922	114,025	48,298	65,727		453,863	0.0
1923	99,128	46,017	53,111		506,974	0.0
1924	441,254	286,994	154,260		661,234	0.1
1925	167,644	77,286	90,358		751,592	0.1
1926	455,557	346,818	108,739		860,331	0.1
1927	164,055	89,706	74,349		934,680	0.1
1928	262,258	199,239	63,019		997,699	0.1
1929	281,052	193,041	88,011		1,085,710	0.1
1930	403,784	332,386	71,398		1,157,108	0.1
1931	266,427	238,699	27,728		1,184,836	0.1
1932	35,318	28,429	6,889		1,191,725	0.1
1933	31,517	23,836	7,681		1,199,406	0.1
1934	30,260	26,123	4,137		1,203,543	0.1
1935	34,012	26,343	7,669		1,211,212	0.1
1936	32,898	23,253	9,645		1,220,857	0.1
1937	37,063	27,170	9,893		1,230,750	0.1
1938	30,396	22,216	8,180		1,238,930	0.1
1939	52,499	35,651	16,848		1,255,778	0.1
1940	48,682	36,995	11,687		1,267,465	0.1
1941	86,162	60,482	25,680		1,293,145	0.1
1942	50,681	43,680	7,001		1,300,146	0.1
1943	24,197	18,554	5,643		1,305,789	0.1
1944	24,704	19,203	5,501		1,311,290	0.1
1945	35,899	31,357	4,542		1,315,832	0.1
1946	424,262	343,835	80,427		1,396,259	0.1
1947	185,041	123,947	61,094		1,457,353	0.1
1948	246,089	169,044	77,045		1,534,398	0.1
1949	421,688	343,694	77,994		1,612,392	0.1
1950	2,289,873	1,806,561	483,312		2,095,704	0.2
1951	678,968	507,239	171,729		2,267,433	0.2
1952	901,130	664,766	236,364		2,503,797	0.2
1953	1,133,684	813,273	320,411		2,824,208	0.2

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1954	2,053,606	1,580,081	473,525		3,297,733	0.3
1955	2,309,172	1,785,188	523,984		3,821,717	0.3
1956	2,309,050	1,652,626	656,424		4,478,141	0.4
1957	1,951,217	1,371,930	579,287		5,057,428	0.4
1958	3,452,295	2,462,080	990,215		6,047,643	0.5
1959	2,419,479	1,684,330	735,149		6,782,792	0.6
1960	3,565,980	2,552,556	1,013,424		7,796,216	0.6
1961	2,917,121	2,152,259	764,862		8,561,078	0.7
1962	2,563,804	1,786,515	777,289		9,338,367	0.8
1963	2,985,284	2,054,436	930,848		10,269,215	0.8
1964	2,923,448	1,969,480	953,968		11,223,183	0.9
1965	5,280,023	3,619,985	1,660,038		12,883,221	1.1
1966	4,133,865	2,717,697	1,416,168		14,299,389	1.2
1967	4,256,658	2,750,838	1,505,820		15,805,209	1.3
1968	4,767,684	3,055,206	1,712,478		17,517,687	1.4
1969	5,243,130	3,311,422	1,931,708		19,449,395	1.6
1970	4,634,011	2,858,190	1,775,821		21,225,216	1.7
1971	4,675,677	2,841,016	1,834,661		23,059,877	1.9
1972	4,629,206	2,793,174	1,836,032		24,895,909	2.0
1973	4,819,906	2,864,848	1,955,058		26,850,967	2.2
1974	6,282,970	3,943,825	2,339,145		29,190,112	2.4
1975	3,861,846	2,208,657	1,653,189		30,843,301	2.5
1976	4,065,238	2,319,568	1,745,670		32,588,971	2.7
1977	5,650,939	3,146,995	2,503,944		35,092,915	2.9
1978	5,785,762	3,170,107	2,615,655		37,708,570	3.1
1979	9,807,383	5,277,263	4,530,120		42,238,690	3.5
1980	19,348,616	10,289,834	9,058,782		51,297,472	4.2
1981	16,360,445	8,672,828	7,687,617		58,985,089	4.8
1982	16,739,290	10,148,581	6,590,709		65,575,798	5.4
1983	9,171,362	5,531,091	3,640,271		69,216,069	5.7
1984	11,321,004	6,717,794	4,603,210		73,819,279	6.0
1985	13,600,407	7,961,065	5,639,342		79,458,621	6.5
1986	16,420,337	9,128,134	7,292,203		86,750,824	7.1
1987	18,399,521	10,312,071	8,087,450		94,838,274	7.8
1988	24,618,312	12,992,871	11,625,441		106,463,715	8.7
1989	30,727,381	16,097,284	14,630,097		121,093,812	9.9
1990	33,647,012	17,233,079	16,413,933		137,507,745	11.3
1991	25,418,995	12,859,218	12,559,777		150,067,522	12.3
1992	25,043,382	12,933,430	12,109,952		162,177,474	13.3
1993	14,845,361	7,118,039	7,727,322		169,904,796	13.9
1994	28,493,981	14,115,892	14,378,089		184,282,885	15.1
1995	38,336,264	17,218,178	21,118,086		205,400,971	16.8
1996	30,945,085	13,699,709	17,245,376		222,646,347	18.2
1997	32,248,457	13,615,156	18,633,301		241,279,648	19.7
1998	26,654,407	11,016,393	15,638,014		256,917,662	21.0
1999	26,592,274	11,047,625	15,544,649		272,462,311	22.3

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2000	30,153,469	11,935,675	18,217,794		290,680,105	23.8
2001	29,686,247	11,143,687	18,542,560		309,222,665	25.3
2002	25,966,094	9,331,419	16,634,675		325,857,340	26.7
2003	34,328,337	11,311,094	23,017,243		348,874,583	28.5
2004	32,245,163	10,159,280	22,085,883		370,960,466	30.4
2005	31,747,843	9,530,539	22,217,304		393,177,770	32.2
2006	38,646,059	12,949,330	25,696,729		418,874,499	34.3
2007	36,260,313	9,871,759	26,388,554		445,263,053	36.4
2008	38,283,549	9,374,896	28,908,653		474,171,706	38.8
2009	39,196,575	8,724,436	30,472,139		504,643,845	41.3
2010	33,715,355	6,492,268	27,223,087		531,866,932	43.5
2011	49,626,893	9,297,514	40,329,379		572,196,311	46.8
2012	66,439,892	10,511,565	55,928,327		628,124,638	51.4
2013	84,018,561	11,277,027	72,741,534		700,866,172	57.3
2014	88,960,778	9,891,177	79,069,601		779,935,773	63.8
2015	97,763,539	8,592,584	89,170,955		869,106,728	71.1
2016	117,868,047	7,567,120	110,300,927		979,407,655	80.1
2017	123,109,874	4,606,090	118,503,784		1,097,911,439	89.8
2018	125,976,775	1,795,446	124,181,329		1,222,092,768	100.0
TOTAL	1,700,593,905	478,501,137	1,222,092,768			

**UGI UTILITIES, INC. – GAS DIVISION - NORTH**



UGI UTILITIES, INC. - GAS DIVISION - NORTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1876	35	35				0.0
1883	8,345	8,345				0.0
1885	2	2				0.0
1886	390	343		47	47	0.0
1891	3,862	3,862			47	0.0
1892	557	480		77	124	0.0
1894	1,247	1,066		181	305	0.0
1895	2,638	2,626		12	317	0.0
1896	935	793		142	459	0.0
1897	1,950	1,647		303	762	0.0
1898	245	206		39	801	0.0
1899	1,088	994		94	895	0.0
1900	932	778		154	1,049	0.0
1901	12,843	12,234		609	1,658	0.0
1902	2,076	1,721		355	2,013	0.0
1903	2,163	1,786		377	2,390	0.0
1904	5,386	4,501		885	3,275	0.0
1905	3,354	2,750		604	3,879	0.0
1906	14,357	11,729		2,628	6,507	0.0
1907	12,479	10,165		2,314	8,821	0.0
1908	25,256	20,500		4,756	13,577	0.0
1909	639	524		115	13,692	0.0
1910	12,024	9,744		2,280	15,972	0.0
1911	26,197	21,052		5,145	21,117	0.0
1912	16,966	13,752		3,214	24,331	0.0
1913	4,698	3,952		746	25,077	0.0
1914	1,223	982		241	25,318	0.0
1915	7,723	6,418		1,305	26,623	0.0
1916	519	411		108	26,731	0.0
1917	8,722	8,366		356	27,087	0.0
1918	3,695	3,377		318	27,405	0.0
1919	7,355	6,513		842	28,247	0.0
1920	12,684	10,808		1,876	30,123	0.0
1921	47,814	37,946		9,868	39,991	0.0
1922	43,053	36,564		6,489	46,480	0.0
1923	54,639	44,874		9,765	56,245	0.0
1924	73,325	61,173		12,152	68,397	0.0
1925	91,622	78,452		13,170	81,567	0.0
1926	32,711	29,354		3,357	84,924	0.0
1927	58,834	49,102		9,732	94,656	0.0
1928	27,178	24,060		3,118	97,774	0.0
1929	16,379	15,702		677	98,451	0.0
1930	157,873	123,181		34,692	133,143	0.0
1931	254,117	192,173		61,944	195,087	0.0
1932	18,221	16,200		2,021	197,108	0.0
1933	20,244	16,758		3,486	200,594	0.0

UGI UTILITIES, INC. - GAS DIVISION - NORTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1934	11,611	10,613		998	201,592	0.0
1935	9,793	8,722		1,071	202,663	0.0
1936	32,266	25,785		6,481	209,144	0.0
1937	14,571	12,824		1,747	210,891	0.0
1938	11,723	10,206		1,517	212,408	0.0
1939	15,325	13,751		1,574	213,982	0.0
1940	24,842	20,068		4,774	218,756	0.0
1941	16,896	14,136		2,760	221,516	0.0
1942	11,561	9,393		2,168	223,684	0.0
1943	7,963	6,445		1,518	225,202	0.0
1944	9,307	7,886		1,421	226,623	0.0
1945	13,462	11,667		1,795	228,418	0.0
1946	93,559	67,179		26,380	254,798	0.0
1947	35,475	27,999		7,476	262,274	0.0
1948	32,909	26,926		5,983	268,257	0.0
1949	37,772	29,394		8,378	276,635	0.0
1950	45,486	37,897		7,589	284,224	0.0
1951	40,762	31,147		9,615	293,839	0.0
1952	804,181	624,804		179,377	473,216	0.1
1953	471,232	302,827		168,405	641,621	0.1
1954	42,923	33,913		9,010	650,631	0.1
1955	176,307	118,982		57,325	707,956	0.1
1956	703,690	447,744		255,946	963,902	0.2
1957	1,856,266	1,170,878		685,388	1,649,290	0.3
1958	373,091	251,877		121,214	1,770,504	0.3
1959	1,364,549	842,970		521,579	2,292,083	0.4
1960	1,049,219	690,383		358,836	2,650,919	0.4
1961	1,758,038	1,115,616		642,422	3,293,341	0.5
1962	1,741,685	1,141,837		599,848	3,893,189	0.6
1963	2,691,816	1,720,091		971,725	4,864,914	0.8
1964	3,981,171	2,431,750		1,549,421	6,414,335	1.0
1965	3,697,378	2,387,929		1,309,449	7,723,784	1.2
1966	3,662,023	2,358,310		1,303,713	9,027,497	1.4
1967	3,855,321	2,454,387		1,400,934	10,428,431	1.6
1968	5,400,195	3,300,050		2,100,145	12,528,576	2.0
1969	5,662,565	3,468,307		2,194,258	14,722,834	2.3
1970	5,068,382	3,166,797		1,901,585	16,624,419	2.6
1971	3,910,269	2,376,652		1,533,617	18,158,036	2.8
1972	5,348,293	3,307,800		2,040,493	20,198,529	3.2
1973	3,717,738	2,630,231		1,087,507	21,286,036	3.3
1974	2,982,906	2,289,578		693,328	21,979,364	3.4
1975	3,898,712	2,821,366		1,077,346	23,056,710	3.6
1976	3,819,554	2,868,334		951,220	24,007,930	3.7
1977	4,638,498	3,317,644		1,320,854	25,328,784	4.0
1978	4,138,956	2,884,188		1,254,768	26,583,552	4.2
1979	5,517,706	3,756,161		1,761,545	28,345,097	4.4

UGI UTILITIES, INC. - GAS DIVISION - NORTH

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1980	7,973,078	5,608,645	2,364,433		30,709,530	4.8
1981	10,180,411	6,283,385	3,897,026		34,606,556	5.4
1982	9,093,791	4,753,682	4,340,109		38,946,665	6.1
1983	3,576,967	2,157,932	1,419,035		40,365,700	6.3
1984	5,258,942	3,010,771	2,248,171		42,613,871	6.7
1985	6,479,974	3,726,925	2,753,049		45,366,920	7.1
1986	7,677,541	4,389,309	3,288,232		48,655,152	7.6
1987	10,448,128	5,828,607	4,619,521		53,274,673	8.3
1988	14,530,336	7,953,424	6,576,912		59,851,585	9.3
1989	12,108,850	6,554,302	5,554,548		65,406,133	10.2
1990	12,790,195	6,883,725	5,906,470		71,312,603	11.1
1991	8,308,376	4,494,201	3,814,175		75,126,778	11.7
1992	11,898,564	6,504,655	5,393,909		80,520,687	12.6
1993	10,552,828	6,014,425	4,538,403		85,059,090	13.3
1994	15,080,781	8,003,757	7,077,024		92,136,114	14.4
1995	13,816,138	6,903,893	6,912,245		99,048,359	15.5
1996	23,168,718	9,784,746	13,383,972		112,432,331	17.6
1997	31,847,384	13,673,747	18,173,637		130,605,968	20.4
1998	20,363,785	8,778,121	11,585,664		142,191,632	22.2
1999	11,906,967	5,391,632	6,515,335		148,706,967	23.2
2000	18,185,319	6,830,026	11,355,293		160,062,260	25.0
2001	19,819,539	8,272,027	11,547,512		171,609,772	26.8
2002	21,000,641	8,602,188	12,398,453		184,008,225	28.7
2003	14,773,671	5,885,450	8,888,221		192,896,446	30.1
2004	29,616,989	11,795,679	17,821,310		210,717,756	32.9
2005	21,237,629	7,397,319	13,840,310		224,558,066	35.1
2006	13,676,597	4,688,720	8,987,877		233,545,943	36.5
2007	22,327,047	9,490,424	12,836,623		246,382,566	38.5
2008	18,183,556	4,795,181	13,388,375		259,770,941	40.6
2009	16,292,567	4,099,533	12,193,034		271,963,975	42.5
2010	14,366,479	3,260,901	11,105,578		283,069,553	44.2
2011	21,730,730	4,342,264	17,388,466		300,458,019	46.9
2012	24,723,197	3,879,529	20,843,668		321,301,687	50.2
2013	22,622,987	2,995,239	19,627,748		340,929,435	53.2
2014	51,275,872	5,279,785	45,996,087		386,925,522	60.4
2015	56,106,089	4,654,485	51,451,604		438,377,126	68.5
2016	52,900,532	3,295,185	49,605,347		487,982,473	76.2
2017	51,456,164	1,933,323	49,522,841		537,505,314	83.9
2018	104,050,949	1,251,621	102,799,328		640,304,642	100.0
TOTAL	925,304,850	285,000,208	640,304,642			

**UGI UTILITIES, INC. – GAS DIVISION - CENTRAL**

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1862	16	16				0.0
1883	45	45				0.0
1892	1,496	1,496				0.0
1894	2,651	2,651				0.0
1895	17	17				0.0
1897	3,691	3,691				0.0
1898	20,379	20,379				0.0
1899	8,237	8,237				0.0
1900	75,418	75,418				0.0
1901	14,347	14,347				0.0
1902	44,497	44,497				0.0
1903	61,185	61,186		1-	1-	0.0
1904	47,491	47,491			1-	0.0
1905	2,664	2,663		1		0.0
1906	11,812	11,813		1-	1-	0.0
1907	13,807	13,807			1-	0.0
1908	8,608	8,608			1-	0.0
1909	550	549		1		0.0
1910	14,792	14,793		1-	1-	0.0
1911	5,387	5,387			1-	0.0
1912	38,944	38,944			1-	0.0
1913	10,815	10,815			1-	0.0
1914	9,646	9,645		1		0.0
1915	7,253	7,252		1	1	0.0
1916	6,541	6,540		1	2	0.0
1917	868	868			2	0.0
1918	5,603	5,603			2	0.0
1919	13,017	13,016		1	3	0.0
1920	5,033	5,033			3	0.0
1921	5,046	5,046			3	0.0
1922	1,695	1,695			3	0.0
1923	37,747	37,747			3	0.0
1924	5,117	5,117			3	0.0
1925	13,585	13,586		1-	2	0.0
1926	69,161	68,917		244	246	0.0
1927	46,561	46,561			246	0.0
1928	80,418	78,994		1,424	1,670	0.0
1929	37,446	37,342		104	1,774	0.0
1930	14,747	14,589		158	1,932	0.0
1931	41,115	39,050		2,065	3,997	0.0
1932	182,710	182,549		161	4,158	0.0
1933	7,831	7,793		38	4,196	0.0
1934	14,678	14,614		64	4,260	0.0
1935	3,918	3,883		35	4,295	0.0
1936	21,545	21,531		14	4,309	0.0
1937	12,151	12,115		36	4,345	0.0

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1938	11,513	11,462		51	4,396	0.0
1939	30,025	29,905		120	4,516	0.0
1940	96,525	95,874		651	5,167	0.0
1941	26,862	26,764		98	5,265	0.0
1942	8,562	8,477		85	5,350	0.0
1943	15,395	15,384		11	5,361	0.0
1944	7,915	7,834		81	5,442	0.0
1945	20,853	20,686		167	5,609	0.0
1946	29,259	28,445		814	6,423	0.0
1947	37,412	35,994		1,418	7,841	0.0
1948	166,050	161,595		4,455	12,296	0.0
1949	112,393	105,438		6,955	19,251	0.0
1950	42,851	41,377		1,474	20,725	0.0
1951	242,674	225,795		16,879	37,604	0.0
1952	36,390	31,516		4,874	42,478	0.0
1953	265,028	241,678		23,350	65,828	0.0
1954	881,098	799,373		81,725	147,553	0.0
1955	168,317	152,047		16,270	163,823	0.0
1956	1,676,899	1,487,661		189,238	353,061	0.1
1957	459,130	401,962		57,168	410,229	0.1
1958	400,885	345,820		55,065	465,294	0.1
1959	765,317	664,196		101,121	566,415	0.2
1960	887,818	754,679		133,139	699,554	0.2
1961	277,209	230,604		46,605	746,159	0.2
1962	510,995	420,375		90,620	836,779	0.2
1963	792,523	641,723		150,800	987,579	0.3
1964	1,020,557	817,760		202,797	1,190,376	0.4
1965	1,235,413	985,117		250,296	1,440,672	0.4
1966	1,913,729	1,531,579		382,150	1,822,822	0.5
1967	1,080,314	852,157		228,157	2,050,979	0.6
1968	1,267,726	973,921		293,805	2,344,784	0.7
1969	1,421,675	1,067,175		354,500	2,699,284	0.8
1970	1,552,022	1,154,980		397,042	3,096,326	0.9
1971	1,497,820	1,113,776		384,044	3,480,370	1.0
1972	2,145,344	1,554,489		590,855	4,071,225	1.2
1973	1,648,384	1,155,180		493,204	4,564,429	1.3
1974	1,917,580	1,345,722		571,858	5,136,287	1.5
1975	1,299,416	892,667		406,749	5,543,036	1.6
1976	1,085,417	747,778		337,639	5,880,675	1.7
1977	1,143,986	759,601		384,385	6,265,060	1.8
1978	1,514,601	981,468		533,133	6,798,193	2.0
1979	1,831,577	1,192,091		639,486	7,437,679	2.2
1980	2,171,082	1,389,210		781,872	8,219,551	2.4
1981	2,591,439	1,617,254		974,185	9,193,736	2.7
1982	2,346,832	1,455,708		891,124	10,084,860	3.0
1983	2,735,211	1,628,484		1,106,727	11,191,587	3.3

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1984	3,579,123	2,070,834	1,508,289		12,699,876	3.7
1985	4,035,151	2,303,694	1,731,457		14,431,333	4.2
1986	4,822,458	2,706,165	2,116,293		16,547,626	4.9
1987	3,525,996	1,898,597	1,627,399		18,175,025	5.3
1988	5,317,088	2,852,976	2,464,112		20,639,137	6.1
1989	5,084,013	2,624,833	2,459,180		23,098,317	6.8
1990	5,390,127	2,771,258	2,618,869		25,717,186	7.6
1991	8,414,816	3,987,140	4,427,676		30,144,862	8.9
1992	8,524,701	4,639,947	3,884,754		34,029,616	10.0
1993	8,882,143	4,718,420	4,163,723		38,193,339	11.2
1994	8,659,331	4,465,094	4,194,237		42,387,576	12.5
1995	8,588,012	4,287,379	4,300,633		46,688,209	13.7
1996	10,905,352	5,148,035	5,757,317		52,445,526	15.4
1997	13,696,514	6,214,179	7,482,335		59,927,861	17.6
1998	14,129,324	6,086,874	8,042,450		67,970,311	20.0
1999	9,575,318	4,070,098	5,505,220		73,475,531	21.6
2000	15,800,368	6,173,856	9,626,512		83,102,043	24.5
2001	7,391,886	2,864,723	4,527,163		87,629,206	25.8
2002	11,809,145	4,247,170	7,561,975		95,191,181	28.0
2003	11,167,481	4,016,910	7,150,571		102,341,752	30.1
2004	15,605,113	5,282,954	10,322,159		112,663,911	33.2
2005	16,621,087	4,989,150	11,631,937		124,295,848	36.6
2006	14,552,159	4,184,492	10,367,667		134,663,515	39.6
2007	10,830,360	2,772,292	8,058,068		142,721,583	42.0
2008	10,805,090	2,828,930	7,976,160		150,697,743	44.3
2009	16,678,285	7,006,771	9,671,514		160,369,257	47.2
2010	14,193,150	3,453,136	10,740,014		171,109,271	50.4
2011	16,526,318	3,131,040	13,395,278		184,504,549	54.3
2012	14,647,293	2,610,086	12,037,207		196,541,756	57.8
2013	17,845,628	2,627,753	15,217,875		211,759,631	62.3
2014	18,536,746	2,269,023	16,267,723		228,027,354	67.1
2015	30,864,542	2,890,314	27,974,228		256,001,582	75.3
2016	33,876,291	2,201,111	31,675,180		287,676,762	84.7
2017	29,451,372	1,399,236	28,052,136		315,728,898	92.9
2018	24,398,581	332,217	24,066,364		339,795,262	100.0
TOTAL	497,150,666	157,355,404	339,795,262			

**COMMON PLANT**



UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2001	25,355	14,230	11,125		11,125	1.6
2003	7,183	3,571	3,612		14,737	2.1
2004	38,772	32,408	6,364		21,101	3.1
2005	39,966	17,303	22,663		43,764	6.3
2006	2,469	990	1,479		45,243	6.5
2007	878	324	554		45,797	6.6
2008	23,109	22,729	380		46,177	6.7
2009	161,661	127,681	33,980		80,157	11.6
2010	750,306	206,099	544,207		624,364	90.3
2014	37,350	17,263	20,087		644,451	93.2
2015	13,740	101	13,639		658,090	95.2
2016	21,668	2,514	19,154		677,244	98.0
2017	14,155	44	14,111		691,355	100.0
TOTAL	1,136,612	445,257	691,355			

## INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1999	6,159	5,968		191	191	0.0
2000	802,206	802,206			191	0.0
2001	22,569	22,078		491	682	0.0
2002	1,053,034	1,051,828	1,206		1,888	0.0
2003	461,534	456,320	5,214		7,102	0.0
2004	1,623,704	1,622,111	1,593		8,695	0.0
2005	1,286,077	1,107,556	178,521		187,216	0.2
2006	4,281,315	3,841,911	439,404		626,620	0.7
2007	6,413,768	5,429,057	984,711		1,611,331	1.8
2008	3,168,505	2,056,609	1,111,896		2,723,227	3.0
2009	507,896	471,229	36,667		2,759,894	3.1
2010	324,586	269,453	55,133		2,815,027	3.1
2011	481,464	219,520	261,944		3,076,971	3.4
2012	3,424,888	2,039,410	1,385,478		4,462,449	5.0
2013	959,163	402,475	556,688		5,019,137	5.6
2014	2,504,684	1,486,825	1,017,859		6,036,996	6.8
2015	2,389,492	1,262,598	1,126,894		7,163,890	8.0
2016	5,056,437	1,729,021	3,327,416		10,491,306	11.7
2017	81,601,432	8,168,764	73,432,668		83,923,974	93.9
2018	5,846,286	398,377	5,447,909		89,371,883	100.0
TOTAL	122,215,199	32,843,316	89,371,883			

**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, 2018

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	574,898	473,781	101,117		101,117	13.6
1975	7,159	5,872	1,287		102,404	13.7
1976	1,630	1,330	300		102,704	13.8
1977	2,106	1,711	395		103,099	13.8
1978	554	447	107		103,206	13.8
1979	6,707	5,387	1,320		104,526	14.0
1980	28,234	22,539	5,695		110,221	14.8
1981	44,870	35,602	9,268		119,489	16.0
1982	428	346	82		119,571	16.0
1983	1,273	1,020	253		119,824	16.1
1984	1,922	1,531	391		120,215	16.1
1985	15,545	12,294	3,251		123,466	16.6
1986	1,123	880	243		123,709	16.6
1987	100	78	22		123,731	16.6
1989	40,014	30,575	9,439		133,170	17.9
1990	23,330	17,636	5,694		138,864	18.6
1992	95,013	70,440	24,573		163,437	21.9
1993	1,840	1,349	491		163,928	22.0
1994	27,142	19,629	7,513		171,441	23.0
1995	4,582	3,270	1,312		172,753	23.2
1996	248	175	73		172,826	23.2
1998	684	466	218		173,044	23.2
2000	72,144	47,335	24,809		197,853	26.5
2001	73,339	47,152	26,187		224,040	30.1
2002	5,527	3,467	2,060		226,100	30.3
2003	201	123	78		226,178	30.3
2004	1,509	896	613		226,791	30.4
2005	4,812	2,766	2,046		228,837	30.7
2006	458	254	204		229,041	30.7
2007	379,291	201,937	177,354		406,395	54.5
2008	444,898	226,662	218,236		624,631	83.8
2009	14,015	6,758	7,257		631,888	84.8
2010	2,629	1,194	1,435		633,323	85.0
2011	3,560	1,502	2,058		635,381	85.2
2012	295	114	181		635,562	85.3
2014	5,428	1,639	3,789		639,351	85.8
2015	44,230	11,112	33,118		672,469	90.2
2016	33,848	6,541	27,307		699,776	93.9
2017	6,680	841	5,839		705,615	94.7
2018	41,704	1,957	39,747		745,362	100.0
TOTAL	2,013,970	1,268,608	745,362			

**UTILITY PLANT IN SERVICE**

**GAS PLANT**

**UGI UTILITIES, INC. – GAS DIVISION - SOUTH**



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 60-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	1,706	1,745			
1905	1,321.50	1,269	1,322			
1906	2,135.22	2,038	2,135			
1908	880.43	830	880			
1909	1,063.58	997	1,064			
1910	681.05	635	681			
1912	356.78	328	357			
1916	122.09	110	122			
1917	5,254.50	4,691	5,254			
1918	4,743.98	4,209	4,744			
1919	2,219.29	1,957	2,219			
1920	2,532.43	2,218	2,532			
1921	17,407.66	15,153	17,408			
1922	1,544.59	1,336	1,545			
1923	444.90	382	445			
1924	49,481.98	42,233	49,482			
1925	9,550.78	8,097	9,551			
1926	1,437.54	1,211	1,438			
1927	12,634.65	10,569	12,635			
1928	169.18	141	169			
1929	1,786.94	1,474	1,787			
1930	6,130.68	5,023	6,131			
1931	886.67	721	887			
1932	690.68	558	691			
1933	4,845.58	3,885	4,846			
1934	599.15	477	599			
1937	206.12	160	205	1	13.31	
1939	941.28	721	923	18	14.03	1
1941	1,497.83	1,129	1,445	53	14.76	4
1942	1,321.59	988	1,265	57	15.13	4
1943	3,799.03	2,817	3,605	194	15.51	13
1944	480.46	353	452	28	15.88	2
1945	7,388.06	5,386	6,893	495	16.26	30
1946	24,241.93	17,519	22,422	1,820	16.64	109
1947	1,212.46	869	1,112	100	17.02	6
1948	11,813.70	8,386	10,733	1,081	17.41	62
1949	155,416.10	109,309	139,902	15,514	17.80	872
1950	314,773.72	219,344	280,732	34,042	18.19	1,871

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 60-S0.5						
NET SALVAGE PERCENT.. 0						
1951	117,565.93	81,140	103,849	13,717	18.59	738
1952	14,011.46	9,579	12,260	1,751	18.98	92
1953	64,035.02	43,341	55,471	8,564	19.39	442
1954	82,747.60	55,455	70,975	11,773	19.79	595
1955	21,708.32	14,400	18,430	3,278	20.20	162
1956	33,265.27	21,833	27,943	5,322	20.62	258
1957	17,019.75	11,054	14,148	2,872	21.03	137
1958	16,398.95	10,536	13,485	2,914	21.45	136
1959	36,119.98	22,948	29,371	6,749	21.88	308
1960	28,812.28	18,099	23,164	5,648	22.31	253
1961	30,404.90	18,881	24,165	6,240	22.74	274
1962	27,753.65	17,032	21,799	5,955	23.18	257
1963	14,913.85	9,043	11,574	3,340	23.62	141
1964	4,880.13	2,922	3,740	1,140	24.07	47
1965	18,536.25	10,961	14,029	4,507	24.52	184
1966	5,038.93	2,941	3,764	1,275	24.98	51
1967	4,718.58	2,718	3,479	1,240	25.44	49
1968	4,278.86	2,432	3,113	1,166	25.90	45
1969	8,771.59	4,915	6,291	2,481	26.38	94
1970	5,741.53	3,172	4,060	1,682	26.85	63
1971	36,049.81	19,623	25,115	10,935	27.34	400
1973	11,871.49	6,268	8,022	3,849	28.32	136
1974	25,525.37	13,265	16,977	8,548	28.82	297
1975	87,663.74	44,825	57,370	30,294	29.32	1,033
1976	4,598.73	2,312	2,959	1,640	29.84	55
1977	8,040.17	3,972	5,084	2,956	30.36	97
1978	13,389.00	6,498	8,317	5,072	30.88	164
1979	6,024.51	2,870	3,673	2,352	31.42	75
1980	2,625.97	1,228	1,572	1,054	31.95	33
1981	3,896.41	1,786	2,286	1,610	32.50	50
1982	4,195.18	2,387	3,055	1,140	27.45	42
1984	107,312.77	59,172	75,732	31,581	27.86	1,134
1985	3,250.91	1,751	2,241	1,010	28.48	35
1987	11,800.00	6,122	7,835	3,965	28.99	137
1989	18,115.32	8,954	11,460	6,655	29.92	222
1990	3,722.71	1,798	2,301	1,422	30.23	47
1993	4,421.64	1,975	2,528	1,894	31.44	60
1995	3,605.96	1,525	1,952	1,654	32.06	52
1996	28,053.64	11,488	14,703	13,351	32.45	411
1998	37,254.30	14,205	18,181	19,073	33.26	573
1999	24,770.91	9,081	11,622	13,149	33.69	390
2000	23,959.75	8,422	10,779	13,181	34.13	386
2001	34,304.98	11,588	14,831	19,474	34.31	568

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 60-S0.5						
NET SALVAGE PERCENT.. 0						
2002	6,262.15	2,015	2,579	3,683	34.78	106
2003	8,507.00	2,598	3,325	5,182	35.26	147
2004	14,150.50	4,084	5,227	8,924	35.75	250
2005	14,063.28	3,835	4,908	9,155	36.00	254
2006	17,523.06	4,468	5,719	11,804	36.52	323
2007	55,195.64	13,137	16,814	38,382	36.81	1,043
2008	20,558.92	4,511	5,773	14,786	37.35	396
2011	27,987.49	4,556	5,831	22,156	38.58	574
2013	103,921.61	12,741	16,307	87,615	39.35	2,227
2014	188,343.09	19,154	24,515	163,828	39.75	4,121
	2,178,846.81	1,162,243	1,472,459	706,388		23,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 1.06

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1921	151.04	132	142	9	8.91	1
1922	767.59	670	719	49	9.15	5
1924	151,704.73	131,372	141,047	10,658	9.65	1,104
1925	28,105.70	24,241	26,026	2,080	9.90	210
1926	332,892.10	285,918	306,975	25,917	10.16	2,551
1927	42,697.33	36,518	39,207	3,490	10.42	335
1928	137,116.56	116,759	125,358	11,759	10.69	1,100
1929	169,052.20	143,295	153,848	15,204	10.97	1,386
1930	334,078.44	281,879	302,639	31,439	11.25	2,795
1931	204,540.74	171,757	184,407	20,134	11.54	1,745
1932	22,000.93	18,383	19,737	2,264	11.84	191
1933	13,103.50	10,892	11,694	1,410	12.15	116
1934	20,883.61	17,269	18,541	2,343	12.46	188
1935	15,372.75	12,642	13,573	1,800	12.79	141
1936	13,406.25	10,963	11,770	1,636	13.12	125
1937	12,277.31	9,980	10,715	1,562	13.47	116
1938	8,668.08	7,003	7,519	1,149	13.83	83
1939	22,889.31	18,378	19,732	3,157	14.19	222
1940	22,517.67	17,961	19,284	3,234	14.57	222
1941	40,333.56	31,953	34,306	6,028	14.96	403
1942	31,200.90	24,545	26,353	4,848	15.36	316
1943	4,306.05	3,362	3,610	696	15.78	44
1944	5,716.70	4,430	4,756	961	16.20	59
1945	12,044.21	9,261	9,943	2,101	16.64	126
1946	361,199.59	275,465	295,752	65,448	17.09	3,830
1947	71,224.02	53,863	57,830	13,394	17.55	763
1948	128,273.14	96,151	103,232	25,041	18.03	1,389
1949	144,255.64	107,170	115,063	29,193	18.51	1,577
1950	1,743,736.83	1,283,338	1,377,853	365,884	19.01	19,247
1951	375,963.89	274,036	294,218	81,746	19.52	4,188
1952	680,854.97	491,353	527,540	153,315	20.04	7,650
1953	760,030.01	542,791	582,766	177,264	20.58	8,613
1954	1,400,404.64	989,624	1,062,508	337,897	21.12	15,999
1955	1,213,543.30	848,133	910,596	302,947	21.68	13,974
1956	1,826,210.06	1,262,112	1,355,064	471,146	22.24	21,185
1957	1,537,290.09	1,050,061	1,127,396	409,894	22.82	17,962
1958	3,026,590.26	2,042,525	2,192,953	833,637	23.41	35,610
1959	1,828,573.70	1,218,799	1,308,561	520,013	24.01	21,658
1960	2,971,344.71	1,955,323	2,099,329	872,016	24.62	35,419
1961	1,797,760.97	1,167,538	1,253,525	544,236	25.24	21,562
1962	1,934,179.93	1,239,210	1,330,475	603,705	25.87	23,336
1963	2,365,113.96	1,494,610	1,604,685	760,429	26.50	28,695
1964	2,314,864.75	1,441,976	1,548,175	766,690	27.15	28,239

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1965	2,916,451.00	1,789,972	1,921,800	994,651	27.81	35,766
1966	3,045,698.94	1,841,369	1,976,982	1,068,717	28.47	37,538
1967	3,214,907.65	1,913,320	2,054,232	1,160,676	29.15	39,817
1968	3,600,618.90	2,108,846	2,264,158	1,336,461	29.83	44,803
1969	3,992,790.60	2,300,287	2,469,698	1,523,093	30.52	49,905
1970	3,369,825.98	1,908,636	2,049,203	1,320,623	31.22	42,301
1971	3,203,642.53	1,783,372	1,914,714	1,288,929	31.92	40,380
1972	3,093,562.17	1,691,158	1,815,708	1,277,854	32.64	39,150
1973	2,961,285.10	1,589,233	1,706,277	1,255,008	33.36	37,620
1974	3,152,457.94	1,659,864	1,782,110	1,370,348	34.09	40,198
1975	2,310,010.36	1,192,866	1,280,718	1,029,292	34.82	29,560
1976	2,021,585.66	1,023,145	1,098,498	923,088	35.56	25,959
1977	2,586,440.85	1,282,073	1,376,495	1,209,946	36.31	33,323
1978	2,574,899.05	1,249,187	1,341,187	1,233,712	37.07	33,281
1979	4,583,868.22	2,175,412	2,335,627	2,248,241	37.83	59,430
1980	9,626,937.85	4,465,840	4,794,740	4,832,198	38.60	125,186
1981	6,652,908.50	3,014,167	3,236,154	3,416,754	39.38	86,764
1982	7,019,517.23	3,562,405	3,824,769	3,194,748	35.18	90,811
1983	1,686,730.75	838,305	900,044	786,687	35.67	22,055
1984	2,334,548.54	1,135,524	1,219,153	1,115,396	36.17	30,838
1985	3,067,032.87	1,458,374	1,565,780	1,501,253	36.68	40,928
1986	4,915,331.42	2,266,951	2,433,907	2,481,424	37.68	65,855
1987	2,065,929.97	929,668	998,136	1,067,794	38.19	27,960
1988	4,174,054.06	1,830,740	1,965,570	2,208,484	38.72	57,037
1989	3,575,609.83	1,516,416	1,628,097	1,947,513	39.72	49,031
1990	3,329,018.51	1,372,887	1,473,997	1,855,022	40.25	46,088
1991	3,162,041.11	1,266,714	1,360,005	1,802,036	40.78	44,189
1992	2,517,506.56	978,051	1,050,083	1,467,424	41.32	35,514
1993	1,065,107.34	400,054	429,517	635,590	42.19	15,065
1994	925,318.07	337,741	362,615	562,703	42.62	13,203
1995	5,085,197.80	1,792,532	1,924,549	3,160,649	43.17	73,214
1996	5,032,733.48	1,710,123	1,836,070	3,196,663	43.72	73,117
1997	1,954,507.86	634,433	681,158	1,273,350	44.73	28,467
1998	2,324,873.93	724,431	777,784	1,547,090	45.29	34,160
1999	1,122,871.70	335,065	359,742	763,130	45.86	16,640
2000	2,578,627.30	734,651	788,757	1,789,870	46.44	38,542
2001	2,873,210.44	779,215	836,603	2,036,607	47.02	43,314
2002	1,062,251.84	271,724	291,736	770,516	48.01	16,049
2003	3,327,653.82	804,627	863,886	2,463,768	48.60	50,695
2004	1,756,922.59	399,876	429,326	1,327,597	49.20	26,984
2005	1,033,426.97	220,430	236,664	796,763	49.79	16,002
2006	2,690,685.47	534,908	574,303	2,116,382	50.39	42,000
2007	919,294.64	169,150	181,608	737,687	51.00	14,464

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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	2,253,682.09	380,872	408,922	1,844,760	51.61	35,744
2009	2,539,891.50	390,889	419,677	2,120,214	52.23	40,594
2010	2,273,506.64	315,108	338,315	1,935,192	52.85	36,617
2011	1,801,730.47	223,054	239,481	1,562,249	53.10	29,421
2012	2,608,972.65	281,508	302,241	2,306,732	53.74	42,924
2013	3,367,696.34	311,175	334,092	3,033,604	54.02	56,157
2014	4,933,177.38	377,388	405,182	4,527,995	54.32	83,358
2015	9,588,399.44	577,222	619,733	8,968,666	54.64	164,141
2016	12,280,436.79	537,883	577,497	11,702,940	54.64	214,183
2017	24,785,400.68	664,249	713,170	24,072,231	54.37	442,748
2018	15,599,103.89	146,632	157,431	15,441,673	52.41	294,632
	244,667,134.99	83,423,363	89,567,323	155,099,812		3,578,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.3 1.46

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 65-R1						
PROBABLE RETIREMENT YEAR.. 2-2027						
NET SALVAGE PERCENT.. 0						
1860	2,084.36	2,084	2,084			
1865	115.10	115	115			
1868	34.74	35	35			
1869	143.65	144	144			
1870	2,215.24	2,215	2,215			
1871	451.77	452	452			
1872	1,657.09	1,657	1,657			
1873	3,032.79	3,033	3,033			
1874	2.09	2	2			
1875	178.15	178	178			
1876	1,155.91	1,156	1,156			
1877	1,296.63	1,297	1,297			
1878	1,115.01	1,115	1,115			
1879	155.33	155	155			
1880	530.96	531	531			
1881	458.02	458	458			
1882	1,464.96	1,465	1,465			
1883	1,659.92	1,660	1,660			
1884	45.32	45	45			
1885	969.80	970	970			
1886	3,655.36	3,655	3,655			
1887	565.35	565	565			
1888	2,325.35	2,318	321	2,004	0.20	2,004
1889	1,328.63	1,319	183	1,146	0.49	1,146
1890	1,763.84	1,742	241	1,523	0.80	1,523
1891	3,422.39	3,363	466	2,956	1.12	2,639
1892	1,278.84	1,250	173	1,106	1.45	763
1893	2,840.45	2,763	382	2,458	1.78	1,381
1894	1,118.46	1,082	150	968	2.12	457
1895	2,934.99	2,824	391	2,544	2.46	1,034
1896	4,403.75	4,214	583	3,821	2.80	1,365
1897	2,281.81	2,172	301	1,981	3.13	633
1898	4,715.61	4,466	618	4,098	3.44	1,191
1899	4,805.27	4,531	627	4,178	3.71	1,126
1900	27,374.23	25,707	3,558	23,816	3.96	6,014
1901	9,980.90	9,341	1,293	8,688	4.17	2,083
1902	4,901.01	4,572	633	4,268	4.36	979
1903	13,672.07	12,719	1,761	11,911	4.53	2,629
1904	12,729.77	11,811	1,635	11,095	4.69	2,366
1905	12,651.06	11,709	1,621	11,030	4.84	2,279
1906	9,888.38	9,132	1,264	8,624	4.97	1,735
1907	13,950.67	12,855	1,779	12,172	5.10	2,387

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 65-R1						
PROBABLE RETIREMENT YEAR.. 2-2027						
NET SALVAGE PERCENT.. 0						
1908	20,402.34	18,759	2,597	17,805	5.23	3,404
1909	14,878.45	13,654	1,890	12,988	5.34	2,432
1910	17,279.49	15,828	2,191	15,088	5.45	2,768
1911	13,296.92	12,157	1,683	11,614	5.56	2,089
1912	21,317.96	19,457	2,693	18,625	5.66	3,291
1913	6,809.78	6,204	859	5,951	5.76	1,033
1914	10,043.20	9,136	1,265	8,778	5.85	1,501
1915	25,631.50	23,279	3,222	22,410	5.94	3,773
1916	19,747.09	17,909	2,479	17,268	6.02	2,868
1917	22,478.31	20,356	2,818	19,660	6.10	3,223
1918	14,507.30	13,118	1,816	12,691	6.18	2,054
1919	26,332.26	23,780	3,292	23,040	6.25	3,686
1920	32,303.87	29,134	4,033	28,271	6.32	4,473
1921	32,204.05	29,005	4,015	28,189	6.39	4,411
1922	72,592.26	65,292	9,038	63,554	6.46	9,838
1923	58,055.08	52,154	7,219	50,836	6.52	7,797
1924	156,037.35	140,005	19,380	136,657	6.58	20,769
1925	100,782.34	90,329	12,504	88,278	6.63	13,315
1926	94,297.49	84,409	11,684	82,613	6.69	12,349
1927	80,254.95	71,759	9,933	70,322	6.74	10,434
1928	58,104.83	51,895	7,184	50,921	6.79	7,499
1929	82,381.34	73,491	10,173	72,208	6.84	10,557
1930	44,942.80	40,045	5,543	39,400	6.89	5,718
1931	7,554.21	6,724	931	6,623	6.93	956
1932	5,124.96	4,556	631	4,494	6.98	644
1933	6,782.80	6,023	834	5,949	7.02	847
1934	1,774.05	1,574	218	1,556	7.06	220
1935	6,149.53	5,448	754	5,396	7.10	760
1936	8,538.59	7,556	1,046	7,493	7.14	1,049
1937	8,736.58	7,723	1,069	7,668	7.17	1,069
1938	7,248.40	6,400	886	6,362	7.21	882
1939	15,066.63	13,288	1,839	13,228	7.24	1,827
1940	8,909.89	7,848	1,086	7,824	7.28	1,075
1941	20,999.30	18,474	2,557	18,442	7.31	2,523
1942	1,140.05	1,002	139	1,001	7.34	136
1943	4,533.41	3,978	551	3,982	7.37	540
1944	4,160.15	3,646	505	3,655	7.40	494
1945	1,168.62	1,023	142	1,027	7.43	138
1946	12,818.61	11,204	1,551	11,268	7.46	1,510
1947	47,784.74	41,705	5,773	42,012	7.49	5,609
1948	51,753.53	45,111	6,244	45,510	7.51	6,060
1949	29,038.00	25,271	3,498	25,540	7.54	3,387



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 65-R1						
PROBABLE RETIREMENT YEAR.. 2-2027						
NET SALVAGE PERCENT.. 0						
1950	79,785.89	69,341	9,598	70,188	7.56	9,284
1951	71,577.15	62,104	8,597	62,980	7.59	8,298
1952	72,962.99	63,211	8,750	64,213	7.61	8,438
1953	134,972.16	116,751	16,161	118,811	7.63	15,572
1954	82,158.60	70,953	9,822	72,337	7.65	9,456
1955	102,468.31	88,325	12,226	90,242	7.68	11,750
1956	132,170.82	113,728	15,742	116,429	7.70	15,121
1957	129,868.16	111,546	15,441	114,427	7.72	14,822
1958	96,152.92	82,432	11,410	84,743	7.74	10,949
1959	128,025.59	109,539	15,163	112,863	7.76	14,544
1960	6,343.84	5,418	750	5,594	7.77	720
1961	53.38	45	6	47	7.79	6
1962	12,001.03	10,205	1,413	10,588	7.81	1,356
1963	8,450.57	7,170	992	7,459	7.83	953
1968	316.24	265	37	279	7.91	35
2012	6,038.58	2,681	371	5,668	8.14	696
2014	12,604.89	4,497	623	11,982	8.11	1,477
2016	12.44	3		12	8.06	1
	2,511,281.60	2,210,800	325,834	2,185,448		328,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 13.07

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 67-R3						
NET SALVAGE PERCENT.. 0						
1972	23,277.64	14,210	15,006	8,272	26.10	317
1973	52,760.58	31,633	33,405	19,356	26.83	721
1974	14,982.25	8,817	9,311	5,671	27.57	206
1975	53,707.32	31,006	32,743	20,964	28.32	740
1976	535,961.38	303,338	320,334	215,627	29.08	7,415
1977	483,056.54	267,918	282,929	200,128	29.84	6,707
1978	726,964.09	394,836	416,959	310,005	30.61	10,128
1979	590,594.82	313,807	331,390	259,205	31.40	8,255
1980	1,217,977.46	632,983	668,449	549,528	32.18	17,077
1981	1,530,554.29	777,154	820,698	709,856	32.98	21,524
1982	2,139,459.53	1,171,140	1,236,759	902,701	29.97	30,120
1983	2,510,174.67	1,336,166	1,411,032	1,099,143	30.97	35,491
1984	3,452,159.17	1,797,194	1,897,891	1,554,268	31.54	49,279
1985	3,641,118.93	1,852,237	1,956,018	1,685,101	32.11	52,479
1986	4,603,090.77	2,271,165	2,398,419	2,204,672	33.11	66,586
1987	7,889,102.71	3,796,236	4,008,940	3,880,163	33.69	115,173
1988	11,087,482.37	5,198,920	5,490,216	5,597,266	34.26	163,376
1989	13,544,828.26	6,141,225	6,485,319	7,059,509	35.26	200,213
1990	15,209,231.25	6,702,708	7,078,262	8,130,969	35.85	226,805
1991	9,242,854.36	3,954,093	4,175,641	5,067,213	36.45	139,018
1992	7,197,018.18	2,965,891	3,132,070	4,064,948	37.45	108,543
1993	5,362,200.04	2,149,706	2,270,154	3,092,046	37.92	81,541
1994	9,635,786.27	3,730,013	3,939,006	5,696,780	38.79	146,862
1995	15,487,970.20	5,786,306	6,110,514	9,377,456	39.40	238,006
1996	9,507,095.69	3,422,554	3,614,320	5,892,776	40.00	147,319
1997	14,261,943.52	4,906,109	5,180,999	9,080,945	41.00	221,486
1998	10,089,984.81	3,329,695	3,516,258	6,573,727	41.61	157,984
1999	10,700,086.90	3,380,157	3,569,548	7,130,539	42.23	168,850
2000	11,097,030.65	3,325,780	3,512,124	7,584,907	43.23	175,455
2001	11,212,490.50	3,197,802	3,376,976	7,835,514	43.85	178,689
2002	10,288,831.57	2,767,696	2,922,771	7,366,061	44.85	164,238
2003	14,453,157.29	3,673,993	3,879,848	10,573,309	45.48	232,483
2004	13,528,670.63	3,217,118	3,397,374	10,131,297	46.48	217,971
2005	14,477,873.09	3,225,670	3,406,405	11,071,468	47.10	235,063
2006	15,100,799.92	3,133,416	3,308,982	11,791,818	47.74	247,001
2007	14,264,814.32	2,723,153	2,875,732	11,389,082	48.74	233,670
2008	12,102,222.97	2,122,730	2,241,667	9,860,556	49.38	199,687
2009	11,714,136.23	1,857,862	1,961,958	9,752,178	50.38	193,572
2010	12,213,012.15	1,744,018	1,841,736	10,371,276	51.02	203,279
2011	17,044,507.32	2,147,608	2,267,939	14,776,568	52.02	284,056
2012	22,741,385.33	2,497,004	2,636,911	20,104,474	52.67	381,706
2013	30,244,494.94	2,827,860	2,986,305	27,258,190	53.32	511,219
2014	33,881,701.36	2,608,891	2,755,068	31,126,633	53.98	576,633

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 67-R3						
NET SALVAGE PERCENT.. 0						
2015	32,151,987.89	1,922,689	2,030,417	30,121,571	54.98	547,864
2016	45,081,685.72	1,938,512	2,047,127	43,034,559	55.64	773,446
2017	40,337,786.88	1,052,816	1,111,806	39,225,981	55.97	700,839
2018	45,341,571.26	399,006	421,362	44,920,209	56.00	802,147
	568,069,584.02	113,050,841	119,385,098	448,684,486		9,281,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.3 1.63

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
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	900	911			
1881	229.23	225	229			
1882	506.05	495	506			
1883	81.10	79	81			
1886	2.33	2	2			
1888	54.70	52	54	1	3.49	
1889	230.23	218	228	2	3.81	1
1890	30.19	28	29	1	4.13	
1891	191.30	179	187	4	4.44	1
1892	7.56	7	7	1	4.74	
1893	226.47	210	220	6	5.04	1
1894	1.17	1	1			
1895	64.19	59	62	2	5.64	
1896	200.16	183	192	8	5.93	1
1897	70.07	64	67	3	6.23	
1898	236.68	215	225	12	6.52	2
1899	934.80	844	884	51	6.82	7
1900	216.24	194	203	13	7.12	2
1901	1,823.44	1,630	1,706	117	7.42	16
1902	858.12	763	799	59	7.73	8
1903	2,783.58	2,464	2,579	205	8.03	26
1904	6,859.36	6,043	6,326	533	8.33	64
1905	2,828.98	2,480	2,596	233	8.63	27
1906	4,634.90	4,044	4,233	402	8.92	45
1907	3,011.94	2,616	2,738	274	9.21	30
1908	6,470.50	5,593	5,855	616	9.49	65
1909	6,566.28	5,649	5,913	653	9.78	67
1910	9,002.43	7,709	8,070	932	10.05	93
1911	19,368.44	16,511	17,284	2,084	10.32	202
1912	12,488.38	10,598	11,094	1,394	10.59	132
1913	19,952.20	16,856	17,645	2,307	10.85	213

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1914	52,379.23	44,056	46,119	6,260	11.11	563
1915	24,228.79	20,288	21,238	2,991	11.37	263
1916	19,636.02	16,370	17,137	2,499	11.62	215
1917	3,879.82	3,221	3,372	508	11.86	43
1918	4,097.87	3,387	3,546	552	12.11	46
1919	5,274.03	4,341	4,544	730	12.34	59
1920	2,322.08	1,903	1,992	330	12.58	26
1921	9,356.23	7,637	7,995	1,361	12.81	106
1922	14,230.62	11,568	12,109	2,122	13.03	163
1923	14,826.56	12,004	12,566	2,261	13.25	171
1924	43,232.64	34,863	36,495	6,738	13.46	501
	294,939.99	247,183	258,673	36,267		3,159
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 1.07

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0						
NET SALVAGE PERCENT.. 0						
1910	60.11	60	60			
1916	181.38	177	181			
1919	866.04	826	855	11	2.48	4
1920	206.24	195	202	4	2.85	1
1921	61.35	58	60	1	3.22	
1923	344.32	319	330	14	3.97	4
1924	964.73	886	917	48	4.34	11
1926	1,128.81	1,020	1,055	74	5.09	15
1927	2,475.31	2,220	2,297	178	5.47	33
1928	46.54	41	42	5	5.85	1
1929	648.47	572	592	56	6.23	9
1930	760.31	665	688	72	6.61	11
1931	2,359.80	2,048	2,119	241	7.00	34
1935	52.66	44	46	7	8.54	1
1936	389.94	324	335	55	8.93	6
1937	1,324.03	1,091	1,129	195	9.32	21
1940	177.98	143	148	30	10.50	3
1941	67.66	54	56	12	10.89	1
1942	2,251.19	1,772	1,833	418	11.29	37
1943	951.02	741	767	184	11.69	16
1945	662.30	506	524	138	12.50	11
1946	836.20	633	655	181	12.90	14
1947	2,582.50	1,934	2,001	582	13.31	44
1948	1,731.51	1,284	1,329	403	13.71	29
1949	1,284.38	942	975	309	14.12	22
1950	12,348.68	8,961	9,272	3,077	14.54	212
1951	9,097.79	6,531	6,757	2,341	14.95	157
1952	18,233.00	12,949	13,398	4,835	15.36	315
1953	16,010.31	11,243	11,633	4,377	15.78	277
1954	58,460.58	40,592	42,000	16,461	16.20	1,016
1955	21,916.49	15,044	15,566	6,350	16.62	382
1956	93,634.68	63,530	65,733	27,902	17.04	1,637
1957	22,934.68	15,375	15,908	7,027	17.47	402
1958	37,715.08	24,977	25,843	11,872	17.90	663
1959	4,368.85	2,858	2,957	1,412	18.33	77
1960	30,885.78	19,953	20,645	10,241	18.76	546
1961	35,479.51	22,627	23,412	12,068	19.20	629
1962	39,510.06	24,876	25,739	13,771	19.63	702
1963	25,018.31	15,544	16,083	8,935	20.07	445
1964	17,515.14	10,734	11,106	6,409	20.52	312
1965	12,598.78	7,616	7,880	4,719	20.96	225
1966	23,234.84	13,849	14,329	8,906	21.41	416
1967	50,058.92	29,412	30,432	19,627	21.86	898

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0						
NET SALVAGE PERCENT.. 0						
1968	37,129.12	21,500	22,246	14,883	22.31	667
1969	26,218.37	14,954	15,473	10,745	22.77	472
1970	35,888.36	20,158	20,857	15,031	23.23	647
1971	179,160.05	99,079	102,515	76,645	23.69	3,235
1972	52,486.52	28,561	29,551	22,936	24.16	949
1973	11,695.29	6,260	6,477	5,218	24.63	212
1974	61,322.33	32,281	33,401	27,921	25.10	1,112
1975	45,636.97	23,611	24,430	21,207	25.58	829
1976	70,074.81	35,619	36,854	33,221	26.06	1,275
1977	29,085.96	14,521	15,025	14,061	26.54	530
1978	35,308.33	17,301	17,901	17,407	27.03	644
1979	33,031.61	15,880	16,431	16,601	27.52	603
1980	104,150.59	49,088	50,790	53,361	28.02	1,904
1981	179,956.67	83,120	86,003	93,954	28.52	3,294
1982	171,508.31	102,579	106,136	65,372	24.36	2,684
1983	36,280.59	21,358	22,099	14,182	24.63	576
1984	82,719.21	47,878	49,538	33,181	24.92	1,332
1985	182,636.27	103,847	107,448	75,188	25.23	2,980
1986	198,465.24	110,724	114,564	83,901	25.55	3,284
1987	148,175.08	81,037	83,847	64,328	25.89	2,485
1988	156,311.04	84,158	87,077	69,234	25.93	2,670
1989	338,101.06	178,010	184,183	153,918	26.31	5,850
1990	140,002.47	71,989	74,486	65,516	26.69	2,455
1991	195,436.44	98,520	101,937	93,499	26.81	3,487
1992	285,466.97	140,136	144,996	140,471	27.22	5,161
1993	87,332.58	41,885	43,338	43,995	27.53	1,598
1994	171,184.39	80,114	82,892	88,292	27.85	3,170
1995	404,223.80	184,286	190,677	213,547	28.05	7,613
1996	904,677.66	400,953	414,858	489,820	28.26	17,333
1997	297,001.05	127,710	132,139	164,862	28.50	5,785
1998	495,497.35	206,226	213,378	282,119	28.76	9,809
1999	150,273.63	60,365	62,458	87,816	29.04	3,024
2000	651,610.94	251,913	260,649	390,962	29.35	13,321
2001	428,319.26	158,906	164,417	263,902	29.67	8,895
2002	262,462.50	93,122	96,351	166,112	30.01	5,535
2003	2,217,243.86	752,533	778,631	1,438,613	30.16	47,699
2004	1,187,264.02	382,180	395,434	791,830	30.55	25,919
2005	886,666.68	270,522	279,904	606,763	30.75	19,732
2006	871,629.05	250,593	259,284	612,345	30.98	19,766
2007	742,517.91	199,812	206,741	535,777	31.24	17,150
2008	1,448,915.41	363,678	376,290	1,072,625	31.34	34,225
2009	548,062.67	126,493	130,880	417,183	31.65	13,181
2010	556,697.33	117,352	121,422	435,275	31.82	13,679

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0						
NET SALVAGE PERCENT.. 0						
2011	1,611,139.88	306,922	317,566	1,293,574	31.87	40,589
2012	2,301,903.25	387,641	401,084	1,900,819	32.11	59,197
2013	853,980.63	124,510	128,828	725,153	32.23	22,499
2014	1,432,021.09	174,707	180,766	1,251,255	32.40	38,619
2015	5,048,041.67	491,174	508,208	4,539,834	32.47	139,816
2016	3,438,661.56	245,864	254,391	3,184,271	32.47	98,068
2017	2,606,786.12	115,220	119,216	2,487,570	32.40	76,777
2018	1,306,481.97	19,989	20,682	1,285,800	32.18	39,956
	34,298,280.18	7,802,065	8,072,638	26,225,642		841,931
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.1	2.45



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 378.1 MEASURING AND REGULATING STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 17-S3						
NET SALVAGE PERCENT.. 0						
1994	11,655.17	11,107	11,655			
1996	13,779.62	12,867	13,780			
1998	12,269.40	11,143	12,269			
2004	26,369.42	20,647	24,094	2,275	4.02	566
2005	9,921.82	7,447	8,690	1,232	4.49	274
2008	44,639.62	28,029	32,708	11,932	6.22	1,918
2010	28,689.70	15,045	17,557	11,133	7.71	1,444
2011	894,652.92	417,982	487,764	406,889	8.55	47,589
2012	138,594.86	56,491	65,922	72,673	9.45	7,690
2013	73,962.21	25,591	29,864	44,098	10.40	4,240
2014	85,781.05	24,319	28,379	57,402	11.37	5,049
2015	22,311.13	4,926	5,748	16,563	12.35	1,341
2016	60,620.96	9,566	11,163	49,458	13.35	3,705
2017	171,889.04	16,261	18,976	152,913	14.35	10,656
	1,595,136.92	661,421	768,569	826,568		84,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 5.30

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S3						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,237	1,331			
1956	21,290.16	19,622	21,290			
1957	5,372.45	4,928	5,372			
1958	8,518.07	7,775	8,518			
1959	4,392.86	3,989	4,393			
1960	27,087.71	24,467	27,088			
1961	1,916.00	1,721	1,916			
1962	1,339.47	1,196	1,339			
1963	30.71	27	31			
1965	41,595.76	36,459	41,596			
1966	19,579.16	17,043	19,579			
1967	14,375.52	12,426	14,376			
1968	818.29	702	818			
1969	15,932.36	13,561	15,932			
1970	553.00	467	553			
1972	36,690.90	30,428	36,691			
1973	38,195.02	31,373	38,195			
1974	19,018.54	15,467	19,019			
1975	25,329.73	20,382	25,330			
1976	12,818.60	10,198	12,819			
1977	148.01	116	147	1	9.19	
1978	4,242.67	3,293	4,171	72	9.62	7
1979	1,542.38	1,182	1,497	45	10.06	4
1980	4,638.03	3,503	4,437	201	10.52	19
1981	80,176.22	59,647	75,552	4,624	11.01	420
1982	141,945.62	110,121	139,484	2,462	10.48	235
1983	6,800.47	5,202	6,589	211	10.83	19
1984	199,926.07	149,965	189,952	9,974	11.41	874
1985	433,461.53	319,981	405,302	28,160	11.79	2,388
1986	265,735.11	191,967	243,154	22,581	12.39	1,823
1987	791,585.85	561,551	711,285	80,301	12.80	6,274
1988	18,764.80	12,998	16,464	2,301	13.42	171
1989	37,807.02	25,546	32,358	5,449	14.04	388
1990	128,484.87	84,569	107,119	21,366	14.67	1,456
1991	257,739.07	165,056	209,067	48,672	15.30	3,181
1992	198,243.74	123,327	156,211	42,033	15.95	2,635
1993	32,985.36	19,920	25,232	7,753	16.64	466
1994	6,197.62	3,644	4,616	1,582	17.17	92
1995	265,285.40	150,258	190,323	74,962	17.99	4,167
1996	390,043.61	213,276	270,144	119,900	18.65	6,429
1998	8,401.63	4,219	5,344	3,058	20.32	150
2003	278,252.13	106,960	135,480	142,772	24.82	5,752
2008	144,233.30	37,703	47,756	96,477	29.66	3,253

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S3						
NET SALVAGE PERCENT.. 0						
2009	23,277.53	5,507	6,975	16,303	30.66	532
2013	87,005.59	11,920	15,099	71,907	34.66	2,075
2014	78,923.32	8,839	11,196	67,727	35.66	1,899
2017	32,073.64	1,200	1,520	30,554	38.66	790
	4,214,105.48	2,634,938	3,312,660	901,445		45,499
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 1.08

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1885	0.54	1	1			
1887	0.47					
1888	21.14	21	21			
1889	17.65	18	18			
1891	1.31	1	1			
1892	4.22	4	4			
1894	6.48	6	6			
1895	201.80	202	202			
1896	90.47	90	90			
1897	51.81	52	52			
1898	121.41	121	121			
1899	0.58	1	1			
1900	250.64	251	251			
1901	33.54	34	34			
1902	78.08	78	78			
1903	155.97	156	156			
1904	122.53	123	123			
1905	146.78	147	147			
1906	401.81	402	402			
1907	385.80	386	386			
1908	596.32	596	596			
1909	490.60	491	491			
1910	599.29	599	599			
1911	607.97	608	608			
1912	687.85	688	688			
1913	473.52	474	474			
1914	953.75	954	954			
1915	1,136.34	1,136	1,136			
1916	1,339.36	1,339	1,339			
1917	1,627.77	1,628	1,628			
1918	1,571.89	1,572	1,572			
1919	1,116.89	1,117	1,117			
1920	1,169.78	1,170	1,170			
1921	2,298.69	2,299	2,299			
1922	3,192.68	3,193	3,193			
1923	5,124.55	5,125	5,125			
1924	4,976.63	4,977	4,977			
1925	6,741.63	6,742	6,742			
1926	5,791.70	5,792	5,792			
1927	7,896.28	7,847	7,538	358	0.29	358
1928	6,372.58	6,284	6,037	336	0.64	336
1929	9,044.91	8,850	8,502	543	0.99	543
1930	7,227.82	7,017	6,741	487	1.34	363

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1931	4,174.37	4,022	3,864	310	1.68	185
1932	1,429.84	1,367	1,313	117	2.03	58
1933	2,813.71	2,669	2,564	250	2.37	105
1934	2,477.02	2,331	2,239	238	2.71	88
1935	2,807.52	2,621	2,518	290	3.05	95
1936	4,195.70	3,887	3,734	462	3.38	137
1937	3,894.56	3,580	3,439	456	3.72	123
1938	5,184.48	4,728	4,542	642	4.05	159
1939	3,193.89	2,889	2,775	419	4.39	95
1940	3,586.71	3,219	3,092	495	4.72	105
1941	6,419.42	5,713	5,488	931	5.06	184
1942	2,898.53	2,559	2,458	441	5.39	82
1943	2,199.91	1,926	1,850	350	5.73	61
1944	2,282.67	1,982	1,904	379	6.06	63
1945	1,881.97	1,620	1,556	326	6.40	51
1946	5,006.04	4,273	4,105	901	6.74	134
1947	14,333.80	12,128	11,651	2,683	7.08	379
1948	14,935.16	12,526	12,033	2,902	7.42	391
1949	20,945.31	17,412	16,727	4,218	7.76	544
1950	25,531.16	21,030	20,203	5,328	8.11	657
1951	23,028.07	18,798	18,058	4,970	8.45	588
1952	23,673.76	19,145	18,392	5,282	8.80	600
1953	18,925.72	15,161	14,565	4,361	9.15	477
1954	30,842.72	24,466	23,503	7,340	9.51	772
1955	50,669.26	39,808	38,242	12,427	9.86	1,260
1956	87,958.87	68,417	65,725	22,234	10.22	2,176
1957	110,895.85	85,390	82,031	28,865	10.58	2,728
1958	155,715.43	118,682	114,013	41,702	10.94	3,812
1959	272,026.09	205,143	197,073	74,953	11.31	6,627
1960	356,387.61	265,897	255,436	100,952	11.68	8,643
1961	383,592.90	283,107	271,969	111,624	12.05	9,263
1962	375,431.02	273,982	263,203	112,228	12.43	9,029
1963	426,223.39	307,529	295,431	130,792	12.81	10,210
1964	414,144.39	295,302	283,685	130,459	13.20	9,883
1965	545,685.92	384,589	369,459	176,227	13.58	12,977
1966	640,258.17	445,677	428,144	212,114	13.98	15,173
1967	627,405.68	431,410	414,438	212,968	14.37	14,820
1968	705,568.07	479,017	460,172	245,396	14.77	16,614
1969	752,381.60	504,096	484,265	268,117	15.18	17,663
1970	780,073.98	515,699	495,411	284,663	15.59	18,259
1971	863,647.18	563,245	541,087	322,560	16.00	20,160
1972	1,102,212.57	708,767	680,884	421,329	16.42	25,660
1973	1,439,395.73	912,145	876,261	563,135	16.85	33,420

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1974	1,493,502.92	932,469	895,785	597,718	17.28	34,590
1975	1,076,959.38	662,093	636,046	440,913	17.72	24,882
1976	1,230,347.17	744,631	715,337	515,010	18.16	28,360
1977	2,307,389.11	1,373,889	1,319,839	987,550	18.61	53,066
1978	2,099,613.03	1,229,638	1,181,263	918,350	19.06	48,182
1979	3,689,235.37	2,123,708	2,040,160	1,649,075	19.52	84,481
1980	5,940,775.83	3,359,093	3,226,944	2,713,832	19.99	135,759
1981	6,014,471.02	3,339,355	3,207,983	2,806,488	20.46	137,170
1982	5,460,700.61	3,661,946	3,517,883	1,942,818	17.81	109,086
1983	3,940,584.53	2,597,633	2,495,441	1,445,144	18.22	79,316
1984	4,092,425.79	2,649,027	2,544,813	1,547,613	18.66	82,937
1985	4,621,645.97	2,950,459	2,834,386	1,787,260	18.83	94,916
1986	4,788,032.17	2,995,393	2,877,553	1,910,479	19.30	98,989
1987	5,569,717.32	3,411,452	3,277,243	2,292,474	19.77	115,957
1988	6,922,206.11	4,167,168	4,003,229	2,918,977	20.00	145,949
1989	9,749,281.36	5,759,875	5,533,278	4,216,003	20.26	208,095
1990	10,809,564.58	6,229,552	5,984,478	4,825,087	20.77	232,310
1991	9,727,014.42	5,487,009	5,271,147	4,455,867	21.06	211,580
1992	9,800,439.26	5,402,002	5,189,484	4,610,955	21.37	215,768
1993	6,193,321.20	3,332,007	3,200,924	2,992,397	21.79	137,329
1994	12,642,882.95	6,660,271	6,398,252	6,244,631	22.01	283,718
1995	13,581,549.96	6,957,828	6,684,103	6,897,447	22.37	308,335
1996	11,469,639.06	5,702,705	5,478,357	5,991,282	22.75	263,353
1997	12,188,386.43	5,869,927	5,639,001	6,549,385	23.14	283,033
1998	9,878,613.42	4,597,507	4,416,638	5,461,975	23.55	231,931
1999	9,990,496.71	4,480,738	4,304,463	5,686,034	23.98	237,116
2000	10,317,954.39	4,447,038	4,272,089	6,045,865	24.42	247,578
2001	10,344,869.73	4,291,052	4,122,240	6,222,630	24.69	252,030
2002	10,786,271.17	4,271,363	4,103,325	6,682,946	25.17	265,512
2003	9,494,803.50	3,590,935	3,449,666	6,045,138	25.48	237,250
2004	11,542,082.26	4,134,374	3,971,725	7,570,357	25.98	291,392
2005	10,078,273.85	3,414,519	3,280,190	6,798,084	26.34	258,090
2006	10,682,934.47	3,405,720	3,271,737	7,411,197	26.71	277,469
2007	10,627,429.14	3,164,848	3,040,341	7,587,088	27.11	279,863
2008	13,828,954.38	3,819,557	3,669,293	10,159,661	27.52	369,174
2009	14,198,818.11	3,600,820	3,459,162	10,739,656	27.96	384,108
2010	14,393,147.94	3,316,181	3,185,721	11,207,427	28.40	394,628
2011	22,067,449.75	4,550,308	4,371,296	17,696,154	28.87	612,960
2012	32,203,837.06	5,861,098	5,630,519	26,573,318	29.21	909,734
2013	41,825,200.43	6,558,191	6,300,188	35,525,012	29.59	1,200,575
2014	40,647,035.96	5,304,438	5,095,758	35,551,278	29.98	1,185,833
2015	42,206,011.06	4,355,660	4,184,306	38,021,705	30.40	1,250,714

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
2016	45,977,464.23	3,448,310	3,312,652	42,664,812	30.83	1,383,873
2017	43,521,824.26	2,002,004	1,923,244	41,598,580	31.07	1,338,866
2018	49,786,564.08	781,649	750,898	49,035,666	31.35	1,564,136
	630,199,189.03	178,145,986	171,139,294	459,059,895		16,836,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.67

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1929	54.93	55	55			
1930	105.12	105	105			
1931	135.58	136	136			
1932	144.99	145	145			
1933	39.72	40	40			
1934	286.90	287	287			
1935	627.18	627	627			
1936	1,044.10	1,044	1,044			
1937	1,823.58	1,824	1,824			
1938	1,847.19	1,847	1,847			
1939	2,416.02	2,416	2,416			
1940	2,777.91	2,778	2,778			
1941	4,017.29	4,017	4,017			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,256.80	1,257	1,257			
1945	1,410.20	1,410	1,410			
1946	2,694.68	2,695	2,695			
1947	3,525.59	3,526	3,526			
1948	2,340.03	2,340	2,340			
1949	4,941.22	4,900	4,665	276	0.29	276
1950	4,459.18	4,378	4,168	291	0.64	291
1951	5,291.61	5,143	4,897	395	0.98	395
1952	7,433.11	7,151	6,808	625	1.33	470
1953	5,771.03	5,496	5,233	538	1.67	322
1954	2,116.06	1,995	1,899	217	2.01	108
1955	3,807.62	3,552	3,382	426	2.35	181
1956	4,101.54	3,786	3,605	497	2.69	185
1957	3,380.95	3,089	2,941	440	3.02	146
1958	4,845.09	4,381	4,171	674	3.35	201
1959	9,435.65	8,441	8,037	1,399	3.69	379
1960	5,755.01	5,094	4,850	905	4.02	225
1961	7,346.68	6,432	6,124	1,223	4.36	281
1962	8,855.39	7,666	7,299	1,556	4.70	331
1963	9,096.41	7,789	7,416	1,680	5.03	334
1964	10,874.49	9,206	8,765	2,109	5.37	393
1965	16,474.38	13,787	13,126	3,348	5.71	586
1966	67,125.86	55,504	52,845	14,281	6.06	2,357
1967	109,188.65	89,222	84,947	24,242	6.40	3,788
1968	130,505.82	105,336	100,289	30,217	6.75	4,477
1969	141,480.60	112,780	107,377	34,104	7.10	4,803
1970	169,801.65	133,610	127,209	42,593	7.46	5,710
1971	94,141.43	73,107	69,605	24,536	7.82	3,138



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1972	56,365.24	43,192	41,123	15,242	8.18	1,863
1973	91,675.68	69,307	65,987	25,689	8.54	3,008
1974	97,805.71	72,907	69,414	28,392	8.91	3,187
1975	71,850.33	52,779	50,250	21,600	9.29	2,325
1976	39,434.40	28,539	27,172	12,262	9.67	1,268
1977	56,012.68	39,929	38,016	17,997	10.05	1,791
1978	144,219.45	101,200	96,352	47,867	10.44	4,585
1979	154,723.52	106,847	101,728	52,996	10.83	4,893
1980	739,461.94	502,198	478,138	261,324	11.23	23,270
1981	394,659.15	263,407	250,787	143,872	11.64	12,360
1982	245,172.43	189,298	180,229	64,943	10.70	6,069
1983	32,720.93	24,914	23,720	9,001	11.05	815
1984	115,603.44	86,714	82,560	33,043	11.41	2,896
1985	382,089.51	282,058	268,545	113,545	11.79	9,631
1986	300,918.56	219,309	208,802	92,117	12.00	7,676
1987	445,699.12	318,942	303,662	142,037	12.42	11,436
1988	375,578.37	264,708	252,026	123,552	12.67	9,752
1989	585,818.46	404,390	385,016	200,802	13.12	15,305
1990	981,087.05	665,177	633,309	347,778	13.42	25,915
1991	952,726.03	633,468	603,119	349,607	13.73	25,463
1992	880,561.90	573,246	545,782	334,780	14.07	23,794
1993	681,024.38	433,744	412,964	268,060	14.47	18,525
1994	992,822.71	620,316	590,597	402,226	14.71	27,344
1995	1,030,828.70	627,362	597,306	433,523	15.11	28,691
1996	710,344.63	421,945	401,730	308,615	15.38	20,066
1997	998,374.01	575,263	547,703	450,671	15.81	28,505
1998	841,284.88	470,783	448,228	393,057	16.13	24,368
1999	1,036,374.13	561,818	534,902	501,472	16.47	30,448
2000	944,251.35	494,410	470,723	473,528	16.83	28,136
2001	1,237,289.69	623,594	593,718	643,572	17.22	37,374
2002	877,952.51	424,402	404,069	473,884	17.63	26,879
2003	961,198.59	445,419	424,080	537,119	17.95	29,923
2004	888,102.73	391,476	372,721	515,382	18.39	28,025
2005	1,042,000.24	436,077	415,185	626,815	18.76	33,412
2006	1,305,692.64	515,749	491,040	814,653	19.15	42,541
2007	751,206.56	278,172	264,845	486,362	19.56	24,865
2008	3,021,801.59	1,040,708	990,849	2,030,953	19.99	101,598
2009	1,487,298.57	473,258	450,585	1,036,714	20.35	50,944
2010	1,694,396.45	492,561	468,963	1,225,433	20.74	59,085
2011	3,000,142.78	785,437	747,808	2,252,335	21.15	106,493
2012	2,567,677.09	594,160	565,694	2,001,983	21.59	92,727
2013	3,161,325.68	632,897	602,576	2,558,750	21.97	116,466
2014	3,238,639.57	542,148	516,174	2,722,466	22.38	121,647

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2015	2,715,717.26	361,190	343,886	2,371,831	22.82	103,937
2016	3,363,103.78	326,894	311,233	3,051,871	23.21	131,489
2017	4,245,571.20	253,885	241,722	4,003,849	23.56	169,943
2018	3,198,392.78	65,887	62,730	3,135,663	23.83	131,585
	53,991,767.39	18,532,469	17,645,966	36,345,801		1,841,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 3.41

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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	225,308.19	195,905	225,308			
1996	173,108.40	148,008	172,669	439	3.82	115
1997	173,127.78	145,531	169,779	3,349	4.08	821
1998	184,130.59	151,355	176,573	7,558	4.44	1,702
1999	342,667.80	275,299	321,169	21,499	4.77	4,507
2000	478,162.92	375,071	437,564	40,599	5.08	7,992
2001	549,785.70	418,497	488,226	61,560	5.49	11,213
2002	670,198.61	494,338	576,703	93,496	5.87	15,928
2003	252,157.11	179,385	209,274	42,883	6.29	6,818
2004	243,716.21	166,799	194,591	49,125	6.69	7,343
2005	216,895.80	141,720	165,333	51,563	7.16	7,202
2006	5,390,842.80	3,342,323	3,899,213	1,491,630	7.66	194,730
2008	15,525.65	8,444	9,851	5,675	8.81	644
2018	303,711.26	8,625	10,062	293,649	17.11	17,162
	9,219,338.82	6,051,300	7,056,315	2,163,024		276,177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 3.00

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1898	1.56	2	2			
1900	45.73	46	46			
1901	125.42	125	125			
1902	190.38	190	190			
1903	207.95	208	208			
1904	192.20	192	192			
1905	295.74	296	296			
1906	171.61	172	172			
1907	447.84	448	448			
1908	194.70	195	195			
1909	5,593.69	5,594	5,594			
1910	1,070.27	1,070	1,070			
1911	2,131.79	2,132	2,132			
1912	1,304.52	1,305	1,305			
1913	1,697.22	1,697	1,697			
1914	1,422.02	1,422	1,422			
1915	1,885.62	1,886	1,886			
1916	2,392.46	2,392	2,392			
1917	3,042.59	3,043	3,043			
1918	2,018.75	2,019	2,019			
1919	9,546.64	9,547	9,547			
1920	13,006.66	13,007	13,007			
1921	10,882.44	10,882	10,882			
1922	11,895.66	11,896	11,896			
1923	13,623.38	13,623	13,623			
1924	16,813.34	16,813	16,813			
1925	17,723.49	17,723	17,723			
1926	11,912.95	11,913	11,913			
1927	13,898.35	13,811	13,898			
1928	12,319.91	12,149	12,320			
1929	12,923.57	12,645	12,924			
1930	7,888.18	7,658	7,888			
1931	6,038.87	5,818	6,039			
1932	4,264.87	4,077	4,265			
1933	2,305.38	2,187	2,305			
1934	2,832.22	2,665	2,832			
1935	3,710.73	3,465	3,711			
1936	3,819.71	3,539	3,820			
1937	6,583.13	6,051	6,583			
1938	5,345.46	4,875	5,345			
1939	6,463.11	5,846	6,437	26	4.39	6
1940	8,892.11	7,980	8,787	105	4.72	22
1941	10,712.58	9,534	10,498	215	5.06	42

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1942	8,488.07	7,494	8,251	237	5.39	44
1943	6,187.46	5,417	5,965	222	5.73	39
1944	8,149.37	7,076	7,791	358	6.06	59
1945	8,496.19	7,314	8,053	443	6.40	69
1946	13,455.20	11,484	12,645	810	6.74	120
1947	28,358.54	23,994	26,419	1,940	7.08	274
1948	26,549.45	22,267	24,518	2,031	7.42	274
1949	31,775.41	26,415	29,085	2,690	7.76	347
1950	37,917.87	31,233	34,390	3,528	8.11	435
1951	43,999.31	35,917	39,548	4,451	8.45	527
1952	48,722.26	39,402	43,385	5,337	8.80	606
1953	42,089.98	33,718	37,126	4,964	9.15	543
1954	57,683.34	45,758	50,383	7,300	9.51	768
1955	71,293.40	56,012	61,674	9,619	9.86	976
1956	77,512.44	60,292	66,386	11,126	10.22	1,089
1957	80,268.82	61,807	68,055	12,214	10.58	1,154
1958	75,111.89	57,248	63,035	12,077	10.94	1,104
1959	81,628.19	61,558	67,780	13,848	11.31	1,224
1960	78,595.68	58,639	64,566	14,030	11.68	1,201
1961	67,921.05	50,128	55,195	12,726	12.05	1,056
1962	60,121.28	43,875	48,310	11,811	12.43	950
1963	69,492.77	50,140	55,208	14,285	12.81	1,115
1964	78,759.59	56,159	61,836	16,924	13.20	1,282
1965	96,753.54	68,190	75,083	21,671	13.58	1,596
1966	100,525.58	69,975	77,048	23,478	13.98	1,679
1967	110,606.10	76,054	83,742	26,864	14.37	1,869
1968	127,381.10	86,480	95,221	32,160	14.77	2,177
1969	130,558.23	87,474	96,316	34,242	15.18	2,256
1970	115,672.28	76,470	84,200	31,472	15.59	2,019
1971	101,732.53	66,347	73,053	28,680	16.00	1,792
1972	93,455.11	60,095	66,169	27,286	16.42	1,662
1973	127,135.54	80,566	88,710	38,426	16.85	2,280
1974	135,075.88	84,335	92,860	42,216	17.28	2,443
1975	92,936.59	57,136	62,911	30,026	17.72	1,694
1976	48,364.14	29,271	32,230	16,134	18.16	888
1977	83,542.25	49,744	54,772	28,770	18.61	1,546
1978	97,632.01	57,178	62,958	34,674	19.06	1,819
1979	306,516.75	176,446	194,281	112,236	19.52	5,750
1980	578,785.99	327,263	360,343	218,443	19.99	10,928
1981	653,208.51	362,674	399,333	253,876	20.46	12,408
1982	524,387.93	351,655	387,201	137,187	17.81	7,703
1983	544,482.64	358,923	395,203	149,280	18.22	8,193
1984	476,450.45	308,406	339,580	136,870	18.66	7,335

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1985	668,713.44	426,907	470,059	198,654	18.83	10,550
1986	684,038.52	427,934	471,190	212,849	19.30	11,028
1987	765,418.74	468,819	516,208	249,211	19.77	12,606
1988	985,892.19	593,507	653,499	332,393	20.00	16,620
1989	1,070,134.50	632,235	696,142	373,992	20.26	18,460
1990	1,334,644.62	769,156	846,903	487,742	20.77	23,483
1991	1,328,153.09	749,211	824,942	503,211	21.06	23,894
1992	1,244,966.55	686,226	755,590	489,377	21.37	22,900
1993	967,023.30	520,259	572,847	394,176	21.79	18,090
1994	1,371,891.22	722,712	795,764	576,127	22.01	26,176
1995	1,516,299.40	776,800	855,320	660,979	22.37	29,548
1996	1,411,075.57	701,587	772,504	638,572	22.75	28,069
1997	1,661,272.15	800,069	880,941	780,331	23.14	33,722
1998	1,836,056.22	854,501	940,875	895,181	23.55	38,012
1999	1,801,930.71	808,166	889,856	912,075	23.98	38,035
2000	1,835,296.69	791,013	870,969	964,328	24.42	39,489
2001	1,780,558.22	738,576	813,232	967,326	24.69	39,179
2002	1,029,425.71	407,653	448,859	580,567	25.17	23,066
2003	1,431,100.42	541,242	595,951	835,149	25.48	32,777
2004	1,123,563.48	402,460	443,141	680,422	25.98	26,190
2005	1,297,983.39	439,757	484,208	813,775	26.34	30,895
2006	1,361,922.07	434,181	478,068	883,854	26.71	33,091
2007	7,191,674.98	2,141,681	2,358,163	4,833,512	27.11	178,293
2008	3,024,995.30	835,504	919,957	2,105,038	27.52	76,491
2009	2,217,742.35	562,419	619,269	1,598,473	27.96	57,170
2010	1,438,403.59	331,408	364,907	1,073,497	28.40	37,799
2011	1,800,694.03	371,303	408,835	1,391,859	28.87	48,211
2012	2,221,300.70	404,277	445,142	1,776,159	29.21	60,807
2013	2,737,348.87	429,216	472,601	2,264,748	29.59	76,538
2014	2,031,120.21	265,061	291,854	1,739,266	29.98	58,014
2015	2,708,188.69	279,485	307,735	2,400,454	30.40	78,962
2016	2,890,225.25	216,767	238,678	2,651,547	30.83	86,005
2017	2,912,602.42	133,980	147,523	2,765,079	31.07	88,995
2018	3,947,310.28	61,973	68,237	3,879,073	31.35	123,734
	69,514,582.38	23,646,212	26,018,277	43,496,305		1,640,262
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.36

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1944	77.95	68	43-	121	6.06	20
1957	117.06	90	57-	174	10.58	16
1962	2,151.47	1,570	989-	3,140	12.43	253
1964	17,920.86	12,778	8,049-	25,970	13.20	1,967
1965	20,920.63	14,744	9,287-	30,208	13.58	2,224
1966	29,758.73	20,715	13,048-	42,807	13.98	3,062
1967	33,875.31	23,293	14,672-	48,547	14.37	3,378
1968	27,894.47	18,938	11,929-	39,823	14.77	2,696
1969	29,312.36	19,639	12,371-	41,683	15.18	2,746
1970	46,449.79	30,707	19,342-	65,792	15.59	4,220
1971	42,432.58	27,673	17,431-	59,864	16.00	3,742
1972	30,600.18	19,677	12,395-	42,995	16.42	2,618
1973	21,528.93	13,643	8,594-	30,123	16.85	1,788
1974	24,295.63	15,169	9,555-	33,851	17.28	1,959
1975	33,447.98	20,563	12,953-	46,401	17.72	2,619
1976	7,088.04	4,290	2,702-	9,790	18.16	539
1977	17,783.83	10,589	6,670-	24,454	18.61	1,314
1978	23,253.21	13,618	8,578-	31,831	19.06	1,670
1979	85,124.85	49,002	30,866-	115,991	19.52	5,942
1980	175,119.76	99,018	62,372-	237,492	19.99	11,881
1981	85,224.43	47,318	29,806-	115,030	20.46	5,622
1982	129,428.81	86,795	54,672-	184,101	17.81	10,337
1983	63,138.87	41,621	26,217-	89,356	18.22	4,904
1984	58,876.10	38,110	24,006-	82,882	18.66	4,442
1985	123,384.92	78,769	49,617-	173,002	18.83	9,188
1986	140,377.12	87,820	55,318-	195,695	19.30	10,140
1987	136,832.49	83,810	52,792-	189,624	19.77	9,592
1988	175,491.48	105,646	66,547-	242,038	20.00	12,102
1989	213,503.89	126,138	79,454-	292,958	20.26	14,460
1990	214,130.92	123,404	77,732-	291,863	20.77	14,052
1991	78,271.51	44,153	27,812-	106,084	21.06	5,037
1992	96,689.87	53,295	33,571-	130,261	21.37	6,096
1993	145,703.50	78,388	49,377-	195,080	21.79	8,953
1994	158,945.89	83,733	52,743-	211,689	22.01	9,618
1995	44,731.50	22,916	14,435-	59,166	22.37	2,645
1996	90,392.75	44,943	28,310-	118,703	22.75	5,218
1997	55,905.23	26,924	16,959-	72,864	23.14	3,149
1998	104,475.10	48,623	30,628-	135,103	23.55	5,737
1999	92,875.32	41,655	26,238-	119,113	23.98	4,967
2000	170,338.61	73,416	46,245-	216,584	24.42	8,869
2001	54,814.24	22,737	14,322-	69,136	24.69	2,800
2002	133,190.26	52,743	33,223-	166,413	25.17	6,612
2003	229,781.29	86,903	54,740-	284,521	25.48	11,166

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
2004	204,755.83	73,344	46,199-	250,955	25.98	9,660
2005	196,080.00	66,432	41,846-	237,926	26.34	9,033
2008	542,890.68	149,946	94,451-	637,342	27.52	23,159
2009	435,453.99	110,431	69,561-	505,015	27.96	18,062
2010	540,142.20	124,449	78,390-	618,532	28.40	21,779
2012	185,684.69	33,795	21,288-	206,973	29.21	7,086
2013	64,891.21	10,175	6,409-	71,300	29.59	2,410
	5,635,556.32	2,484,216	1,564,811-	7,200,367		321,549
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 5.71



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1906	735.52	736	736			
1907	1,604.70	1,605	1,605			
1908	743.19	743	743			
1909	1,074.39	1,074	1,074			
1910	441.82	442	442			
1911	956.52	957	957			
1912	1,237.26	1,237	1,237			
1913	1,082.10	1,082	1,082			
1914	1,094.15	1,094	1,094			
1915	693.49	693	693			
1916	1,326.49	1,326	1,326			
1917	1,494.31	1,494	1,494			
1918	885.50	886	886			
1919	1,301.37	1,301	1,301			
1920	1,254.20	1,254	1,254			
1921	1,846.30	1,846	1,846			
1922	3,116.86	3,117	3,117			
1923	4,440.67	4,441	4,441			
1924	4,536.34	4,536	4,536			
1925	4,740.02	4,740	4,740			
1926	4,283.39	4,283	4,283			
1927	4,198.07	4,172	4,198			
1928	3,336.56	3,290	3,337			
1929	3,791.62	3,710	3,792			
1930	2,650.70	2,573	2,651			
1931	2,127.85	2,050	2,128			
1932	1,072.18	1,025	1,072			
1933	927.84	880	928			
1934	1,097.63	1,033	1,098			
1935	1,167.61	1,090	1,168			
1936	1,503.95	1,393	1,504			
1937	1,975.00	1,815	1,975			
1938	1,557.60	1,420	1,558			
1939	1,529.07	1,383	1,529			
1940	1,723.92	1,547	1,724			
1941	2,114.59	1,882	2,115			
1942	1,842.70	1,627	1,843			
1943	1,208.64	1,058	1,209			
1944	2,349.55	2,040	2,350			
1945	2,610.08	2,247	2,610			
1946	4,010.12	3,423	4,010			
1947	8,617.38	7,291	8,617			
1948	8,291.44	6,954	8,236	55	7.42	7

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1949	9,552.15	7,941	9,405	147	7.76	19
1950	9,982.32	8,222	9,738	244	8.11	30
1951	13,038.83	10,644	12,606	433	8.45	51
1952	13,567.61	10,972	12,995	573	8.80	65
1953	10,972.19	8,790	10,410	562	9.15	61
1954	9,249.44	7,337	8,689	560	9.51	59
1955	15,034.66	11,812	13,989	1,046	9.86	106
1956	19,281.23	14,998	17,763	1,518	10.22	149
1957	21,137.24	16,276	19,276	1,861	10.58	176
1958	20,116.82	15,332	18,158	1,959	10.94	179
1959	28,562.71	21,540	25,511	3,052	11.31	270
1960	21,465.56	16,015	18,967	2,499	11.68	214
1961	14,225.79	10,499	12,434	1,792	12.05	149
1962	14,665.22	10,702	12,675	1,990	12.43	160
1963	17,923.60	12,932	15,316	2,608	12.81	204
1964	20,338.28	14,502	17,175	3,163	13.20	240
1965	21,381.43	15,069	17,847	3,534	13.58	260
1966	22,763.29	15,845	18,766	3,997	13.98	286
1967	24,496.78	16,844	19,949	4,548	14.37	316
1968	29,207.32	19,829	23,484	5,723	14.77	387
1969	30,163.40	20,209	23,934	6,229	15.18	410
1970	24,709.76	16,335	19,346	5,364	15.59	344
1971	32,099.03	20,934	24,793	7,306	16.00	457
1972	38,136.64	24,523	29,043	9,094	16.42	554
1973	46,699.12	29,593	35,048	11,651	16.85	691
1974	41,287.45	25,778	30,530	10,757	17.28	623
1975	28,525.71	17,537	20,770	7,756	17.72	438
1976	20,710.12	12,534	14,844	5,866	18.16	323
1977	30,396.78	18,099	21,435	8,962	18.61	482
1978	40,769.14	23,876	28,277	12,492	19.06	655
1979	68,832.87	39,624	46,928	21,905	19.52	1,122
1980	131,408.86	74,303	88,000	43,409	19.99	2,172
1981	110,631.00	61,425	72,748	37,883	20.46	1,852
1982	190,335.00	127,639	151,167	39,168	17.81	2,199
1983	141,533.91	93,299	110,497	31,037	18.22	1,703
1984	96,589.58	62,522	74,047	22,543	18.66	1,208
1985	157,339.96	100,446	118,962	38,378	18.83	2,038
1986	142,951.52	89,430	105,915	37,037	19.30	1,919
1987	168,313.63	103,092	122,095	46,219	19.77	2,338
1988	176,855.08	106,467	126,093	50,762	20.00	2,538
1989	245,809.88	145,224	171,994	73,816	20.26	3,643
1990	200,239.89	115,398	136,670	63,570	20.77	3,061
1991	127,914.76	72,157	85,458	42,457	21.06	2,016

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1992	194,224.55	107,057	126,791	67,434	21.37	3,156
1993	110,374.14	59,381	70,327	40,047	21.79	1,838
1994	159,243.25	83,889	99,353	59,890	22.01	2,721
1995	225,556.84	115,553	136,853	88,704	22.37	3,965
1996	146,163.86	72,673	86,069	60,095	22.75	2,642
1997	183,670.61	88,456	104,761	78,910	23.14	3,410
1998	242,997.43	113,091	133,938	109,059	23.55	4,631
1999	163,009.46	73,110	86,587	76,422	23.98	3,187
2000	129,708.02	55,904	66,209	63,499	24.42	2,600
2001	175,354.91	72,737	86,145	89,210	24.69	3,613
2002	178,137.48	70,542	83,545	94,592	25.17	3,758
2003	463,652.54	175,353	207,677	255,976	25.48	10,046
2004	582,927.65	208,805	247,295	335,633	25.98	12,919
2005	461,613.81	156,395	185,224	276,390	26.34	10,493
2006	271,218.43	86,464	102,402	168,816	26.71	6,320
2008	801,363.82	221,337	262,137	539,227	27.52	19,594
2009	189,343.07	48,017	56,868	132,475	27.96	4,738
2010	213,698.43	49,236	58,312	155,386	28.40	5,471
2011	310,820.65	64,091	75,905	234,916	28.87	8,137
2012	514,236.52	93,591	110,843	403,394	29.21	13,810
2013	418,060.32	65,552	77,636	340,424	29.59	11,505
2014	466,917.86	60,933	72,165	394,753	29.98	13,167
2015	456,957.65	47,158	55,851	401,107	30.40	13,194
2016	686,364.70	51,477	60,966	625,399	30.83	20,285
2017	746,787.10	34,352	40,684	706,103	31.07	22,726
2018	883,633.27	13,873	16,430	867,203	31.35	27,662
	12,123,844.62	4,048,362	4,783,259	7,340,586		271,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.24

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R2.5						
NET SALVAGE PERCENT.. 0						
1953	691.53	638	692			
1956	2,239.85	2,030	2,240			
1957	4,785.87	4,313	4,786			
1960	16,750.58	14,824	16,751			
1961	12,800.59	11,255	12,801			
1962	22,033.72	19,248	22,034			
1963	24,186.10	20,984	24,186			
1964	21,937.83	18,903	21,907	31	5.81	5
1965	14,345.92	12,273	14,223	123	6.07	20
1966	22,819.15	19,369	22,447	372	6.35	59
1967	33,625.63	28,317	32,816	810	6.63	122
1968	78,227.64	65,320	75,699	2,529	6.93	365
1969	79,698.42	65,960	76,441	3,257	7.24	450
1970	56,628.40	46,435	53,813	2,815	7.56	372
1971	50,484.00	40,976	47,487	2,997	7.91	379
1972	74,487.40	59,821	69,326	5,161	8.27	624
1973	5,856.45	4,650	5,389	467	8.65	54
1974	2,435.60	1,910	2,213	223	9.06	25
1975	3,447.78	2,670	3,094	354	9.48	37
1976	1,925.80	1,471	1,705	221	9.92	22
1979	129,595.68	94,482	109,495	20,101	11.38	1,766
1980	273,942.52	196,326	227,521	46,422	11.90	3,901
1981	280,781.60	197,550	228,939	51,843	12.45	4,164
1982	232,089.47	174,995	202,801	29,288	11.83	2,476
1983	89,210.82	66,355	76,898	12,313	12.14	1,014
1984	47,248.78	34,468	39,945	7,304	12.70	575
1985	101,055.89	72,245	83,724	17,332	13.26	1,307
1986	78,585.49	54,994	63,732	14,853	13.83	1,074
1987	157,570.97	107,842	124,977	32,594	14.41	2,262
1988	283,620.35	189,600	219,726	63,894	15.00	4,260
1989	183,420.00	120,177	139,272	44,148	15.39	2,869
1990	203,975.86	130,218	150,909	53,067	16.00	3,317
1991	221,578.38	137,667	159,541	62,037	16.61	3,735
1992	121,714.83	73,491	85,168	36,547	17.23	2,121
1993	67,829.07	39,931	46,276	21,553	17.73	1,216
1994	215,739.93	123,684	143,337	72,403	18.24	3,969
1995	283,678.95	157,328	182,326	101,353	18.87	5,371
1996	638,322.65	341,822	396,136	242,187	19.52	12,407
1997	114,991.22	59,335	68,763	46,228	20.17	2,292
1998	89,135.98	44,220	51,246	37,890	20.82	1,820
1999	211,901.85	100,823	116,843	95,059	21.48	4,425
2000	61,111.51	27,812	32,231	28,881	22.15	1,304
2001	5,688.76	2,469	2,861	2,828	22.82	124

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R2.5						
NET SALVAGE PERCENT.. 0						
2002	124,248.21	51,464	59,642	64,606	23.34	2,768
2005	16,976.59	5,891	6,827	10,150	25.41	399
2007	36,240.36	10,919	12,654	23,586	26.67	884
2008	123,273.33	34,171	39,601	83,672	27.38	3,056
2012	13,100.09	2,342	2,714	10,386	29.86	348
2014	217,660.91	27,621	32,010	185,651	30.96	5,996
2015	137,276.88	13,741	15,924	121,353	31.47	3,856
2016	122,361.10	8,932	10,351	112,010	31.75	3,528
2017	435,612.57	19,515	22,616	412,997	31.95	12,926
	5,848,948.86	3,163,797	3,665,056	2,183,893		104,064
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 1.78

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,370	1,536	433	13.98	31
1967	207.34	143	160	47	14.37	3
1968	820.82	557	624	197	14.77	13
1969	4,348.68	2,914	3,267	1,082	15.18	71
1970	585.40	387	434	151	15.59	10
1971	1,925.29	1,256	1,408	517	16.00	32
1972	16,780.77	10,791	12,098	4,683	16.42	285
1999	15,161.48	6,800	7,624	7,537	23.98	314
2004	19,260.94	6,899	7,735	11,526	25.98	444
2005	276,907.83	93,816	105,182	171,726	26.34	6,520
	337,967.24	124,933	140,068	197,899		7,723
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 2.29

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	138	141			
1955	2,275.45	1,788	2,178	97	9.86	10
1956	989.22	769	937	52	10.22	5
1957	545.83	420	512	34	10.58	3
1958	236.59	180	219	18	10.94	2
1959	739.15	557	679	60	11.31	5
1960	6,231.82	4,649	5,664	568	11.68	49
1961	5,465.73	4,034	4,915	551	12.05	46
1962	1,776.66	1,297	1,580	197	12.43	16
1963	1,519.13	1,096	1,335	184	12.81	14
1964	1,895.48	1,352	1,647	248	13.20	19
1965	611.14	431	525	86	13.58	6
1966	1,500.19	1,044	1,272	228	13.98	16
1967	7,810.50	5,371	6,544	1,266	14.37	88
1968	5,156.86	3,501	4,265	892	14.77	60
1969	2,743.23	1,838	2,239	504	15.18	33
1970	1,104.82	730	889	216	15.59	14
1971	31,924.90	20,820	25,366	6,559	16.00	410
1972	2,029.09	1,305	1,590	439	16.42	27
1973	5,741.28	3,638	4,432	1,309	16.85	78
1974	677.56	423	515	163	17.28	9
1975	501.75	308	375	127	17.72	7
1976	3,733.18	2,259	2,752	981	18.16	54
1977	1,421.54	846	1,031	391	18.61	21
1978	182.88	107	130	53	19.06	3
1979	5,235.99	3,014	3,672	1,564	19.52	80
1980	17,091.10	9,664	11,774	5,317	19.99	266
1981	121,509.06	67,464	82,196	39,313	20.46	1,921
1982	95,200.74	63,842	77,783	17,418	17.81	978
1983	6,768.10	4,462	5,436	1,332	18.22	73
1984	6,649.28	4,304	5,244	1,405	18.66	75
1985	25,257.56	16,124	19,645	5,613	18.83	298
1986	23,743.92	14,854	18,098	5,646	19.30	293
1987	25,830.88	15,821	19,276	6,555	19.77	332
1988	26,270.40	15,815	19,268	7,002	20.00	350
1989	52,802.47	31,196	38,008	14,794	20.26	730
1990	55,497.04	31,983	38,967	16,530	20.77	796
1991	30,826.21	17,389	21,186	9,640	21.06	458
1992	56,752.96	31,282	38,113	18,640	21.37	872
1993	45,455.69	24,455	29,795	15,661	21.79	719
1994	30,338.27	15,982	19,472	10,866	22.01	494
1995	22,678.63	11,618	14,155	8,524	22.37	381
1996	22,335.06	11,105	13,530	8,805	22.75	387

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-S0.5						
NET SALVAGE PERCENT.. 0						
1997	8,544.26	4,115	5,014	3,530	23.14	153
1998	8,784.27	4,088	4,981	3,803	23.55	161
1999	13,041.26	5,849	7,126	5,915	23.98	247
2000	2,551.99	1,100	1,340	1,212	24.42	50
2004	347.18	124	151	196	25.98	8
2005	3,317.00	1,124	1,369	1,948	26.34	74
2006	3,670.43	1,170	1,425	2,245	26.71	84
2010	54.74	13	16	39	28.40	1
2012	115,202.00	20,967	25,546	89,656	29.21	3,069
2013	22,348.33	3,504	4,269	18,079	29.59	611
2014	10,178.04	1,328	1,618	8,560	29.98	286
2015	499.19	52	63	436	30.40	14
2017	320.08	15	18	302	31.07	10
2018	5,899.53	93	114	5,786	31.35	185
	951,956.64	492,817	600,400	351,557		15,451

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 1.62



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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	262	290	1	3.22	
1990	10,556.06	9,394	10,398	158	3.50	45
1991	4,510.10	3,957	4,380	130	3.81	34
1992	3,050.56	2,634	2,916	135	4.15	33
1993	5,858.48	4,980	5,513	345	4.47	77
1994	335.37	279	309	26	4.91	5
1997	104.02	80	88	16	6.36	3
	24,705.16	21,586	23,894	811		197
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 0.80

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,126	1,126			
1953	30,125.92	30,126	30,126			
1954	5,517.65	5,488	5,518			
1955	601.79	594	602			
1956	8,337.58	8,168	8,338			
1957	1,905.18	1,852	1,905			
1958	651.12	628	651			
1959	15,785.61	15,105	15,786			
1960	2,005.39	1,903	2,005			
1961	1,960.14	1,845	1,960			
1962	288.11	269	288			
1963	1,039.65	964	1,040			
1964	5,769.25	5,314	5,769			
1965	1,751.72	1,603	1,752			
1966	3,912.12	3,556	3,912			
1967	4,863.78	4,390	4,864			
1968	8,062.42	7,226	8,062			
1969	1,581.42	1,407	1,581			
1970	2,285.43	2,018	2,285			
1971	10,974.98	9,614	10,975			
1972	4,046.99	3,517	4,047			
1974	1,652.12	1,412	1,652			
1975	8,480.27	7,179	8,480			
1976	7,949.17	6,664	7,949			
1977	2,458.86	2,040	2,459			
1978	1,265.56	1,038	1,266			
1979	752.79	610	747	6	6.63	1
1980	1,718.37	1,375	1,683	35	7.00	5
1981	10,162.67	8,017	9,813	350	7.39	47
1982	12,027.61	10,029	12,028			
1983	1,755.64	1,448	1,756			
1984	30,831.09	25,026	30,641	190	7.95	24
1985	13,068.42	10,429	12,769	299	8.42	36
1986	19,569.87	15,400	18,855	715	8.73	82
1987	23,586.65	18,207	22,292	1,295	9.23	140
1988	13,276.05	10,039	12,291	985	9.75	101

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1989	15,968.66	11,817	14,468	1,501	10.28	146
1990	33,323.13	24,099	29,506	3,817	10.81	353
1991	26,014.16	18,361	22,480	3,534	11.36	311
1992	15,045.39	10,348	12,670	2,375	11.92	199
1993	23,968.53	16,116	19,732	4,237	12.36	343
1994	51,100.60	33,553	41,081	10,020	12.81	782
1995	69,990.02	44,570	54,569	15,421	13.40	1,151
1996	45,414.72	27,998	34,279	11,136	14.00	795
1997	84,495.34	50,325	61,615	22,880	14.60	1,567
1998	75,399.07	43,279	52,989	22,410	15.21	1,473
1999	119,656.29	66,026	80,839	38,817	15.84	2,451
2000	199,968.82	105,804	129,541	70,428	16.47	4,276
2001	116,038.59	58,692	71,859	44,180	17.10	2,584
2002	42,457.03	20,456	25,045	17,412	17.75	981
2003	222,013.40	101,505	124,278	97,735	18.40	5,312
2004	109,705.10	47,404	58,039	51,666	19.06	2,711
2005	70,405.76	28,704	35,144	35,262	19.61	1,798
2006	85,043.37	32,419	39,692	45,351	20.29	2,235
2007	37,304.93	13,213	16,177	21,128	20.97	1,008
2008	97,908.80	31,977	39,151	58,758	21.65	2,714
2009	42,499.78	12,716	15,569	26,931	22.25	1,210
2011	14,980.73	3,618	4,430	10,551	23.56	448
2013	30,446.98	5,526	6,765	23,682	24.80	955
2018	4,234.75	80	98	4,137	25.96	159
	1,936,162.13	1,075,863	1,288,920	647,242		36,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 1.88

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	3,830	4,048	27	1.50	18
1998	10,727.14	8,796	9,296	1,431	4.50	318
2001	13,978.74	9,785	10,341	3,638	7.50	485
2002	7,564.41	4,993	5,277	2,287	8.50	269
2003	93,599.07	58,031	61,328	32,271	9.50	3,397
	1,490,664.11	1,446,155	1,451,010	39,654		4,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 0.30

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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			
	196,334.06	196,332	196,334			

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1872	2,385.33	2,223	2,360	26	6.68	4
1905	642.75	591	627	15	7.20	2
1910	67.06	62	66	1	7.25	
1911	241.41	221	235	7	7.26	1
1915	150.63	138	146	4	7.30	1
1924	61.13	56	59	2	7.37	
1931	6,591.16	5,963	6,329	262	7.42	35
1932	351.81	318	338	14	7.42	2
1933	40.24	36	38	2	7.43	
1935	4,124.32	3,718	3,946	178	7.44	24
1937	242.44	218	231	11	7.45	1
1938	143.77	129	137	7	7.46	1
1947	6,892.50	6,131	6,508	385	7.50	51
1948	401.47	357	379	23	7.51	3
1949	1,806.43	1,603	1,701	105	7.51	14
1950	2,196.55	1,946	2,066	131	7.52	17
1953	2,877.89	2,538	2,694	184	7.53	24
1957	1,355.54	1,187	1,260	96	7.55	13
1958	2,466.06	2,157	2,290	177	7.55	23
1960	231.19	201	213	18	7.56	2
1961	649.28	565	600	50	7.56	7
1962	9,412.34	8,167	8,669	744	7.56	98
1963	7,254.62	6,281	6,667	588	7.57	78
1964	2,918.10	2,521	2,676	242	7.57	32
1967	1,274.89	1,094	1,161	114	7.58	15
1971	1,544.75	1,311	1,392	153	7.59	20
1972	1,090.13	922	979	111	7.59	15
1976	3,452.10	2,882	3,059	393	7.60	52
1977	3,437.52	2,859	3,035	403	7.61	53
1978	6,220.72	5,154	5,471	750	7.61	99
1979	3,107.33	2,564	2,722	386	7.61	51
1980	3,105.00	2,552	2,709	396	7.61	52
1983	369.74	304	323	47	7.67	6
1988	338.67	270	287	52	7.63	7
1991	3,137.18	2,454	2,605	532	7.59	70
1994	17,386.12	13,248	14,062	3,324	7.65	435
1995	5,075.97	3,829	4,064	1,012	7.65	132
1997	20,067.58	14,798	15,707	4,361	7.66	569
1998	20,290.00	14,808	15,718	4,572	7.59	602
1999	9,250.00	6,656	7,065	2,185	7.60	288
2001	14,287.96	9,952	10,563	3,725	7.63	488

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2002	36,241.76	24,818	26,343	9,899	7.60	1,302
2003	18,220.00	12,229	12,980	5,240	7.59	690
2005	45,818.48	29,319	31,120	14,698	7.60	1,934
2007	2,169.82	1,305	1,385	785	7.62	103
2012	1,935.54	892	947	989	7.61	130
2013	5,265.73	2,210	2,346	2,920	7.61	384
2014	20,883.63	7,773	8,250	12,633	7.59	1,664
2015	3,363.21	1,062	1,127	2,236	7.59	295
2016	7,507.01	1,865	1,980	5,527	7.56	731
	308,344.86	214,457	227,631	80,714		10,620

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 - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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.. 6-2026						
NET SALVAGE PERCENT.. 0						
1906	292.55	269	286	7	7.21	1
1907	1,480.00	1,360	1,444	36	7.22	5
1909	419.56	385	409	11	7.24	2
1910	231.57	213	226	5	7.25	1
1911	21.85	20	21	1	7.26	
1912	1,782.05	1,634	1,735	47	7.27	6
1914	166.16	152	161	5	7.29	1
1915	20.13	18	19	1	7.30	
1918	524.64	479	509	16	7.32	2
1921	435.07	397	422	14	7.35	2
1922	86.02	78	83	3	7.35	
1924	4,604.09	4,188	4,447	157	7.37	21
1926	3,813.02	3,464	3,678	135	7.38	18
1931	4,019.42	3,636	3,861	159	7.42	21
1938	400.93	360	382	19	7.46	3
1943	284.29	254	270	15	7.48	2
1945	209.72	187	199	11	7.49	1
1950	10,092.39	8,940	9,493	600	7.52	80
1951	7,260.37	6,423	6,820	440	7.52	59
1952	6,957.94	6,145	6,525	433	7.53	58
1953	11,420.67	10,072	10,695	726	7.53	96
1954	299,198.89	263,466	279,758	19,441	7.53	2,582
1955	326.04	287	305	21	7.54	3
1956	1,010.54	887	942	69	7.54	9
1957	764.10	669	710	54	7.55	7
1958	1,738.94	1,521	1,615	124	7.55	16
1959	1,412.84	1,233	1,309	104	7.55	14
1960	3,973.24	3,461	3,675	298	7.56	39
1961	16,365.00	14,229	15,109	1,256	7.56	166
1962	12,971.47	11,256	11,952	1,019	7.56	135
1963	6,322.09	5,474	5,813	510	7.57	67



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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.. 6-2026						
NET SALVAGE PERCENT.. 0						
1964	7,033.27	6,076	6,452	582	7.57	77
1965	874.62	754	801	74	7.57	10
1966	358.24	308	327	31	7.58	4
1967	371.22	318	338	34	7.58	4
1968	1,018.50	871	925	94	7.58	12
1969	7,523.28	6,419	6,816	707	7.59	93
1970	3,024.29	2,573	2,732	292	7.59	38
1971	1,477.38	1,254	1,332	146	7.59	19
1972	596.71	505	536	60	7.59	8
1973	3,204.98	2,703	2,870	335	7.60	44
1978	1,708.01	1,415	1,503	206	7.61	27
1980	5,900.01	4,849	5,149	751	7.61	99
1983	15,322.42	12,584	13,362	1,960	7.67	256
1985	12,630.08	10,288	10,924	1,706	7.57	225
1988	52,754.56	42,130	44,735	8,019	7.63	1,051
1989	8,424.15	6,678	7,091	1,333	7.65	174
1990	123,521.99	97,360	103,381	20,141	7.59	2,654
1992	47,851.27	37,056	39,347	8,504	7.65	1,112
1994	1,725,445.56	1,314,790	1,396,095	329,351	7.65	43,052
1995	22,173.60	16,728	17,762	4,411	7.65	577
1998	25,800.00	18,829	19,993	5,807	7.59	765
2001	18,989.60	13,226	14,044	4,946	7.63	648
2002	46,954.16	32,154	34,142	12,812	7.60	1,686
2003	136,654.40	91,722	97,394	39,260	7.59	5,173
2004	125,330.02	82,141	87,220	38,110	7.62	5,001
2005	59,996.43	38,392	40,766	19,230	7.60	2,530
2014	123,382.06	45,923	48,763	74,619	7.59	9,831
2015	9,379.40	2,961	3,144	6,235	7.59	821
2016	80,514.53	20,008	21,245	59,269	7.56	7,840
2018	20,625.68	1,308	1,389	19,237	7.39	2,603
	3,087,446.01	2,263,480	2,403,450	683,996		89,851

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

1951	822.27	686	728	94	11.22	8
1955	801,398.39	662,933	703,928	97,471	11.26	8,656

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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	1,047.45	865	918	129	11.26	11
1957	10,249.83	8,438	8,960	1,290	11.27	114
1958	2,482.66	2,038	2,164	319	11.28	28
1959	5,183.81	4,245	4,508	676	11.29	60
1960	4,948.06	4,041	4,291	657	11.30	58
1961	539,405.64	439,195	466,354	73,052	11.31	6,459
1962	339.03	275	292	47	11.31	4
1963	277.93	225	239	39	11.32	3
1966	3,859.88	3,094	3,285	575	11.34	51
1967	2,790.92	2,229	2,367	424	11.35	37
1969	866.59	687	729	137	11.36	12
1970	8,032.58	6,344	6,736	1,296	11.37	114
1971	8,119.32	6,386	6,781	1,338	11.38	118
1972	3,388.32	2,654	2,818	570	11.38	50
1973	2,861.11	2,231	2,369	492	11.39	43
1974	1,212,931.09	941,380	999,593	213,338	11.40	18,714
1975	22,751.74	17,577	18,664	4,088	11.40	359
1976	32,788.40	25,203	26,762	6,027	11.41	528
1977	35,227.17	26,941	28,607	6,620	11.41	580
1978	14,269.12	10,852	11,523	2,746	11.42	240
1979	148,221.56	112,107	119,040	29,182	11.42	2,555
1980	460,230.72	345,997	367,393	92,838	11.43	8,122
1981	57,414.00	42,902	45,555	11,859	11.43	1,038
1982	38,599.74	29,382	31,199	7,401	11.37	651
1983	2,914.84	2,199	2,335	580	11.48	51
1984	89,751.74	67,323	71,486	18,266	11.41	1,601
1985	30,648.24	22,827	24,239	6,410	11.39	563
1986	140,082.48	103,451	109,848	30,234	11.42	2,647
1987	3,330.36	2,435	2,586	745	11.49	65
1988	2,092.34	1,519	1,613	479	11.42	42
1989	964,184.71	693,827	736,732	227,453	11.40	19,952
1990	710,334.35	505,687	536,958	173,376	11.43	15,169
1991	55,324.88	39,048	41,463	13,862	11.36	1,220
1992	345,020.86	240,894	255,790	89,230	11.35	7,862
1993	37,015.00	25,548	27,128	9,887	11.39	868
1994	335,991.96	228,844	242,995	92,997	11.47	8,108
1995	34,567.26	23,233	24,670	9,898	11.47	863
1996	43,356.00	28,780	30,560	12,796	11.40	1,122
1997	10,221.04	6,680	7,093	3,128	11.39	275
1998	247,914.36	159,062	168,898	79,016	11.45	6,901
2000	1,459,320.19	901,714	957,475	501,846	11.44	43,868

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2001	376,052.25	227,700	241,781	134,272	11.40	11,778
2002	173,687.14	102,597	108,941	64,746	11.43	5,665
2003	200,366.76	115,531	122,675	77,692	11.38	6,827
2004	200,396.72	112,162	119,098	81,299	11.41	7,125
2005	508,142.12	275,108	292,120	216,022	11.44	18,883
2006	72,718.65	37,995	40,345	32,374	11.42	2,835
2007	745,744.60	373,916	397,038	348,706	11.44	30,481
2008	547,767.46	262,819	279,071	268,696	11.38	23,611
2009	132,314.80	60,084	63,799	68,515	11.42	6,000
2010	92,229.97	39,438	41,877	50,353	11.38	4,425
2011	75,088.53	29,848	31,694	43,395	11.37	3,817
2012	249,484.70	90,812	96,428	153,057	11.36	13,473
2013	35,996.21	11,742	12,468	23,528	11.36	2,071
2014	445,783.40	126,781	134,621	311,162	11.32	27,488
2015	382,922.06	90,599	96,201	286,721	11.29	25,396
2016	860,821.33	156,669	166,357	694,464	11.24	61,785
2017	169,895.20	20,150	21,396	148,499	11.14	13,330
2018	632,550.00	27,959	29,688	602,862	10.82	55,717
	13,832,539.84	7,913,888	8,403,270	5,429,270		480,497

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

1951	730.20	535	568	162	19.86	8
1957	163.83	117	124	40	20.05	2
1962	40,974.62	28,665	30,438	10,537	20.20	522
1965	1,567,005.46	1,079,369	1,146,116	420,890	20.28	20,754
1966	142,946.82	97,936	103,992	38,955	20.30	1,919
1967	15,954.41	10,868	11,540	4,414	20.33	217
1968	9,460.27	6,407	6,803	2,657	20.35	131
1969	18,666.34	12,564	13,341	5,325	20.38	261
1970	12,903.20	8,631	9,165	3,738	20.40	183
1971	7,221.56	4,799	5,096	2,126	20.42	104
1975	432.10	279	296	136	20.51	7
1976	3,658.72	2,345	2,490	1,169	20.53	57
1977	2,770.44	1,761	1,870	901	20.55	44
1981	873.48	536	569	304	20.62	15

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1982	6,159.03	3,952	4,196	1,963	20.25	97
1984	25,998.29	16,296	17,304	8,695	20.39	426
1987	84,605.93	51,288	54,460	30,146	20.30	1,485
1990	146,946.76	85,523	90,812	56,135	20.29	2,767
1991	1,839.60	1,053	1,118	721	20.37	35
1992	58,567.66	32,903	34,938	23,630	20.48	1,154
1996	316,288.61	165,798	176,051	140,238	20.42	6,868
1997	209,065.14	107,418	114,061	95,005	20.34	4,671
1998	101,386.46	50,916	54,065	47,322	20.32	2,329
1999	77,675.00	38,014	40,365	37,310	20.34	1,834
2000	1,473.37	700	743	730	20.41	36
2001	99,787.96	46,102	48,953	50,835	20.38	2,494
2002	58,494.74	26,159	27,777	30,718	20.40	1,506
2003	67,677.49	29,264	31,074	36,604	20.34	1,800
2004	165,960.48	69,073	73,344	92,616	20.34	4,553
2005	181,796.97	72,392	76,869	104,928	20.40	5,144
2006	25,352.02	9,634	10,230	15,122	20.39	742
2007	26,253.00	9,480	10,066	16,187	20.35	795
2008	2,114.70	722	767	1,348	20.27	67
2009	1,660.00	530	563	1,097	20.26	54
2010	11,586.09	3,427	3,639	7,947	20.24	393
2011	102,995.75	27,891	29,616	73,380	20.20	3,633
2013	46,334.76	9,962	10,578	35,757	20.08	1,781
2014	313,407.10	57,667	61,233	252,174	19.95	12,640
2015	323,293.30	48,429	51,424	271,870	19.86	13,689
2016	640,776.43	72,408	76,886	563,891	19.62	28,741
2017	530,512.31	38,303	40,672	489,841	19.29	25,394
2018	1,440,138.53	38,308	40,677	1,399,462	18.26	76,641
	6,891,908.93	2,368,424	2,514,884	4,377,025		225,993

OTHER BUILDINGS

SURVIVOR CURVE.. IOWA 40-R2

NET SALVAGE PERCENT.. 0

1953	24,900.89	23,394	24,841	60	2.42	25
1954	20,454.90	19,074	20,254	201	2.70	74
1955	3,292.27	3,046	3,234	58	2.99	19
1959	446.39	400	425	22	4.15	5
1970	650.42	526	559	92	7.63	12

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1971	9,099.20	7,279	7,729	1,370	8.00	171
1975	164.27	125	133	32	9.60	3
1976	20,747.97	15,545	16,506	4,242	10.03	423
1977	3,727.48	2,751	2,921	806	10.48	77
1978	1,826.12	1,326	1,408	418	10.95	38
1979	974.64	696	739	236	11.43	21
1980	8,571.28	6,017	6,389	2,182	11.92	183
1985	27,096.76	19,461	20,664	6,432	13.05	493
1989	34,381.65	22,726	24,131	10,250	15.00	683
1990	1,194.94	773	821	374	15.42	24
1991	2,025.85	1,275	1,354	672	16.04	42
1992	7,676.31	4,715	5,007	2,670	16.49	162
1994	31,658.65	18,460	19,602	12,057	17.52	688
1995	23,466.85	13,292	14,114	9,353	17.99	520
1997	7,951.26	4,205	4,465	3,486	19.15	182
1998	19,131.11	9,765	10,369	8,762	19.66	446
1999	63,417.26	31,163	33,090	30,327	20.18	1,503
2000	38,962.96	18,383	19,520	19,443	20.71	939
2001	96,625.46	43,462	46,150	50,476	21.41	2,358
2002	7,217.48	3,096	3,287	3,930	21.96	179
2003	16,930.00	6,901	7,328	9,602	22.52	426
2004	52,683.27	20,320	21,577	31,107	23.09	1,347
2005	256,841.21	93,619	99,408	157,433	23.54	6,688
2006	139,043.00	47,441	50,375	88,668	24.13	3,675
2007	75,832.20	24,069	25,557	50,275	24.73	2,033
2011	148,951.37	32,620	34,637	114,314	26.75	4,273
2016	2,232.56	181	192	2,040	28.27	72
2017	20,858.40	1,060	1,126	19,733	28.00	705
2018	58,010.85	1,079	1,146	56,865	26.45	2,150
	1,227,045.23	498,245	529,056	697,989		30,639

LEBANON SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 100-R1  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. 0

1933	657.93	553	587	71	12.72	6
1992	1,969,044.37	1,307,642	1,388,504	580,540	13.28	43,715
1993	15,226.14	10,007	10,626	4,600	13.24	347

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1994	10,056.65	6,529	6,933	3,124	13.24	236
2000	1,880.00	1,096	1,164	716	13.24	54
2001	34,203.52	19,455	20,658	13,545	13.27	1,021
	2,031,068.61	1,345,282	1,428,472	602,597		45,379
STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,039,219	1,103,482	3,694,391	34.36	107,520
2011	174,377.96	31,388	33,329	141,049	34.17	4,128
2014	13,588.09	1,614	1,714	11,874	33.38	356
2015	16,639.45	1,601	1,700	14,939	32.87	454
2016	42,816.23	3,083	3,274	39,543	32.22	1,227
2017	7,563.46	347	368	7,195	31.18	231
2018	201,954.17	3,474	3,689	198,265	28.49	6,959
	5,254,812.50	1,080,726	1,147,556	4,107,256		120,875
	32,932,122.26	15,983,457	16,953,275	15,978,847		1,003,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.9 3.05

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 2-2020						
NET SALVAGE PERCENT.. 0						
2015	23,465.58	16,704	15,790	7,676	1.42	5,406
	23,465.58	16,704	15,790	7,676		5,406
WYOMISSING UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2021						
NET SALVAGE PERCENT.. 0						
2016	61,661.46	30,325	28,665	32,996	2.58	12,789
	61,661.46	30,325	28,665	32,996		12,789
	85,127.04	47,029	44,455	40,672		18,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						21.37

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	431,825.70	421,030	420,863	10,963	0.50	10,963
2000	17,374.10	16,071	16,065	1,309	1.50	873
2001	28,832.75	25,229	25,219	3,614	2.50	1,446
2002	10,131.48	8,358	8,355	1,776	3.50	507
2003	58,882.74	45,634	45,616	13,267	4.50	2,948
2004	19,545.79	14,171	14,165	5,381	5.50	978
2005	12,973.40	8,757	8,754	4,219	6.50	649
2006	15,741.19	9,838	9,834	5,907	7.50	788
2007	98,862.25	56,846	56,823	42,039	8.50	4,946
2008	10,904.48	5,725	5,723	5,181	9.50	545
2009	366,901.89	174,278	174,209	192,693	10.50	18,352
2010	51,285.03	21,796	21,787	29,498	11.50	2,565
2013	49,177.44	13,524	13,519	35,658	14.50	2,459
2014	164,928.32	37,109	37,094	127,834	15.50	8,247
2015	281,316.72	49,230	49,210	232,107	16.50	14,067
2016	365,539.37	45,692	45,674	319,865	17.50	18,278
2017	816,037.98	61,203	61,179	754,859	18.50	40,803
2018	267,729.88	6,693	6,690	261,040	19.50	13,387
	3,067,990.51	1,021,184	1,020,779	2,047,212		142,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 4.65



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2006	48,899.15	48,899	48,899			
2007	10,603.81	10,604	10,604			
2008	15,675.76	15,676	15,676			
2016	48,600.31	24,300	32,184	16,416	2.50	6,566
	123,779.03	99,479	107,363	16,416		6,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 5.30

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNG 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2016	243,833.01	97,655	108,934	134,899	3.74	36,069
2018	1,528,160.45	130,505	145,577	1,382,583	5.35	258,427
	1,771,993.46	228,160	254,511	1,517,482		294,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 16.62

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2018	535,638.12	27,585	30,771	504,867	9.21	54,817
	535,638.12	27,585	30,771	504,867		54,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	10.23

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNG 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2012	16,490.72	10,043	11,203	5,288	4.17	1,268
2016	325,609.19	83,291	92,910	232,699	7.27	32,008
	342,099.91	93,334	104,113	237,987		33,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 9.73

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	224,987.76	219,363	219,701	5,287	0.50	5,287
2000	129,059.40	119,380	119,564	9,495	1.50	6,330
2001	155,343.66	135,926	136,136	19,208	2.50	7,683
2002	160,394.15	132,325	132,529	27,865	3.50	7,961
2003	344,961.13	267,345	267,757	77,204	4.50	17,156
2004	376,497.34	272,961	273,382	103,115	5.50	18,748
2005	585,131.98	394,964	395,573	189,559	6.50	29,163
2006	533,535.20	333,460	333,974	199,561	7.50	26,608
2007	637,237.38	366,411	366,976	270,261	8.50	31,795
2008	236,121.16	123,964	124,155	111,966	9.50	11,786
2009	267,438.49	127,033	127,229	140,209	10.50	13,353
2010	162,964.81	69,260	69,367	93,598	11.50	8,139
2011	451,363.00	169,261	169,522	281,841	12.50	22,547
2012	368,654.37	119,813	119,998	248,656	13.50	18,419
2013	792,113.30	217,831	218,167	573,946	14.50	39,582
2014	476,076.46	107,117	107,282	368,794	15.50	23,793
2015	1,648,297.12	288,452	288,897	1,359,400	16.50	82,388
2016	1,255,504.54	156,938	157,180	1,098,325	17.50	62,761
2017	1,651,077.68	123,831	124,023	1,527,055	18.50	82,544
2018	679,293.19	16,982	17,008	662,285	19.50	33,963
	11,136,052.12	3,762,617	3,768,420	7,367,632		550,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 4.94

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 15-L2.5						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,349	6,087	411	3.97	104
2001	30,317.91	24,564	27,955	2,363	4.10	576
2002	3,719.59	2,958	3,366	354	4.25	83
2003	35,492.23	27,727	31,554	3,938	4.34	907
2004	54,943.24	42,065	47,872	7,071	4.44	1,593
2005	14,736.28	11,021	12,542	2,194	4.55	482
2006	28,808.32	20,921	23,809	4,999	4.71	1,061
2007	37,931.66	26,567	30,234	7,698	4.92	1,565
2009	64,652.45	40,660	46,273	18,379	5.61	3,276
2013	15,373.86	6,308	7,179	8,195	7.90	1,037
2018	220,480.47	8,819	10,036	210,444	12.02	17,508
	512,954.37	216,959	246,907	266,047		28,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.50

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2009	105,386.95	100,118	99,482	5,905	0.50	5,905
2011	3,293.70	2,470	2,454	840	2.50	336
2012	82,937.84	53,910	53,568	29,370	3.50	8,391
2013	31,838.36	17,511	17,400	14,438	4.50	3,208
	223,456.85	174,009	172,904	50,553		17,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 7.98

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2009	63,823.07	60,632	58,016	5,807	0.50	5,807
2010	45,540.21	38,709	37,039	8,501	1.50	5,667
2011	96,716.37	72,537	69,407	27,309	2.50	10,924
2012	102,456.20	66,597	63,723	38,733	3.50	11,067
2013	51,777.87	28,478	27,249	24,529	4.50	5,451
2014	178,624.07	80,381	76,912	101,712	5.50	18,493
2015	39,471.49	13,815	13,219	26,252	6.50	4,039
2016	31,694.40	7,924	7,582	24,112	7.50	3,215
2017	117,274.53	17,591	16,831	100,444	8.50	11,817
2018	15,290.37	765	732	14,558	9.50	1,532
	742,668.58	387,429	370,710	371,959		78,012
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 10.50



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

ACCOUNT 399 OTHER TANGIBLE PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2003	16,032.00	16,032	16,032			
	16,032.00	16,032	16,032			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

**UGI UTILITIES, INC. – GAS DIVISION - NORTH**

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1895	2,560.25	2,560	2,560			
1899	508.34	508	508			
1901	435.33	435	435			
1904	402.42	402	402			
1910	157.65	158	158			
1913	999.58	1,000	1,000			
1914	47.48	47	47			
1922	4,142.29	4,031	4,142			
1924	97.67	94	98			
1925	10,856.10	10,342	10,856			
1927	2,720.18	2,554	2,720			
1930	189.29	174	189			
1933	847.72	762	848			
1936	544.45	478	544			
1938	32.84	28	33			
1941	131.25	111	131			
1952	9,309.40	7,146	9,309			
1956	5,775.22	4,263	5,644	131	13.09	10
1957	69,144.98	50,517	66,882	2,263	13.47	168
1958	4,263.84	3,083	4,082	182	13.85	13
1959	1,740.26	1,245	1,648	92	14.23	6
1960	10,837.04	7,668	10,152	685	14.62	47
1961	15,330.33	10,728	14,203	1,127	15.01	75
1962	44,412.35	30,724	40,677	3,735	15.41	242
1963	61,579.91	42,121	55,766	5,814	15.80	368
1964	34,514.99	23,325	30,881	3,634	16.21	224
1965	24,530.54	16,381	21,688	2,843	16.61	171
1966	16,505.84	10,887	14,414	2,092	17.02	123
1967	43,814.66	28,532	37,775	6,040	17.44	346
1968	27,948.53	17,965	23,785	4,164	17.86	233
1969	33,413.01	21,191	28,056	5,357	18.29	293
1970	109,477.63	68,489	90,676	18,802	18.72	1,004
1971	28,682.10	17,697	23,430	5,252	19.15	274
1972	14,929.02	9,080	12,021	2,908	19.59	148
1973	43,388.65	25,998	34,420	8,969	20.04	448
1974	6,679.10	3,942	5,219	1,460	20.49	71
1975	2,388.78	1,388	1,838	551	20.95	26
1976	325.75	186	246	80	21.41	4
1977	310.42	175	232	78	21.88	4
1978	5,350.19	2,958	3,916	1,434	22.36	64
1980	6,278.95	3,349	4,434	1,845	23.33	79
1981	51,214.65	26,806	35,490	15,725	23.83	660
1982	55,560.11	28,525	37,766	17,794	24.33	731
1983	28,861.79	14,523	19,228	9,634	24.84	388

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1984	5,806.34	2,861	3,788	2,018	25.36	80
1985	10,388.00	5,009	6,632	3,756	25.89	145
1986	10,162.46	4,791	6,343	3,819	26.43	144
1987	22,171.50	10,212	13,520	8,652	26.97	321
1988	9,500.30	4,271	5,655	3,845	27.52	140
1989	21,764.75	9,537	12,626	9,139	28.09	325
1990	17,697.49	7,553	10,000	7,697	28.66	269
1991	2,527.62	1,049	1,389	1,139	29.24	39
1992	778.74	405	536	243	24.25	10
1993	14,187.04	7,200	9,532	4,655	24.50	190
1994	30,706.90	15,117	20,014	10,693	25.01	428
1995	14,521.42	6,956	9,209	5,312	25.29	210
1996	64,620.77	30,049	39,783	24,838	25.60	970
1997	90,222.73	40,456	53,562	36,661	26.14	1,402
1998	90,466.61	39,208	51,909	38,558	26.48	1,456
1999	26,987.42	11,321	14,988	11,999	26.75	449
2000	22,242.63	9,053	11,986	10,257	27.08	379
2001	27,792.71	10,903	14,435	13,358	27.50	486
2002	74,704.50	28,029	37,109	37,596	27.89	1,348
2003	35,723.93	12,771	16,908	18,816	28.30	665
2004	12,600.58	4,221	5,588	7,013	28.79	244
2005	1,094.30	341	451	643	29.30	22
2006	2,275.29	670	887	1,388	29.64	47
2007	50,329.62	13,951	18,471	31,859	29.99	1,062
2008	4,380.00	1,127	1,492	2,888	30.32	95
2009	6,511.91	1,534	2,031	4,481	30.82	145
2010	2,023.74	433	573	1,451	31.18	47
2014	1,151,949.73	138,925	183,931	968,019	32.81	29,504
	2,605,379.91	920,529	1,211,897	1,393,483		46,842

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.80

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1876	34.96	35	35			
1885	1.79	2	2			
1892	40.00	39	35	5	1.93	3
1894	1,247.34	1,205	1,066	181	2.46	74
1895	77.49	75	66	11	2.74	4
1896	935.36	896	793	142	3.01	47
1897	1,950.12	1,861	1,647	303	3.28	92
1898	244.83	233	206	39	3.57	11
1899	579.86	549	486	94	3.83	25
1900	931.91	879	778	154	4.10	38
1901	3,054.94	2,870	2,540	515	4.36	118
1902	439.97	412	365	75	4.60	16
1903	552.71	516	457	96	4.84	20
1904	358.50	333	295	64	5.07	13
1905	2,909.77	2,696	2,386	524	5.30	99
1906	4,412.89	4,074	3,605	808	5.53	146
1907	11,525.55	10,607	9,387	2,139	5.74	373
1908	23,510.31	21,564	19,083	4,427	5.96	743
1909	465.34	425	376	89	6.18	14
1910	9,218.19	8,399	7,433	1,785	6.40	279
1911	1,085.73	986	873	213	6.62	32
1912	1,172.98	1,062	940	233	6.83	34
1913	2,580.02	2,327	2,059	521	7.06	74
1914	836.21	752	665	171	7.28	23
1915	672.40	602	533	139	7.50	19
1916	382.63	342	303	80	7.73	10
1917	1,668.29	1,484	1,313	355	7.96	45
1918	1,472.92	1,305	1,155	318	8.19	39
1919	3,564.53	3,147	2,785	780	8.43	93
1920	8,474.93	7,456	6,598	1,877	8.66	217
1921	43,938.60	38,501	34,071	9,868	8.91	1,108
1922	28,460.73	24,844	21,985	6,476	9.15	708
1923	41,925.75	36,458	32,263	9,663	9.39	1,029
1924	51,988.01	45,020	39,840	12,148	9.65	1,259
1925	55,628.18	47,979	42,458	13,170	9.90	1,330
1926	13,993.15	12,019	10,636	3,357	10.16	330
1927	40,022.56	34,230	30,291	9,732	10.42	934
1928	12,598.80	10,728	9,494	3,105	10.69	290
1929	2,703.28	2,291	2,027	676	10.97	62
1930	118,537.42	100,016	88,508	30,029	11.25	2,669
1931	240,730.87	202,147	178,887	61,844	11.54	5,359
1932	7,156.25	5,979	5,291	1,865	11.84	158
1933	12,627.79	10,497	9,289	3,339	12.15	275
1934	2,768.95	2,290	2,026	743	12.46	60

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1935	3,095.49	2,546	2,253	842	12.79	66
1936	21,936.82	17,939	15,875	6,062	13.12	462
1937	4,546.25	3,696	3,271	1,275	13.47	95
1938	3,643.01	2,943	2,604	1,039	13.83	75
1939	2,658.83	2,135	1,889	770	14.19	54
1940	13,527.78	10,790	9,548	3,980	14.57	273
1941	6,734.16	5,335	4,721	2,013	14.96	135
1942	5,511.03	4,335	3,836	1,675	15.36	109
1943	3,155.18	2,464	2,180	975	15.78	62
1944	2,366.07	1,834	1,623	743	16.20	46
1945	2,005.02	1,542	1,365	640	16.64	38
1946	74,723.12	56,987	50,430	24,293	17.09	1,421
1947	15,451.97	11,686	10,341	5,111	17.55	291
1948	8,725.43	6,540	5,787	2,938	18.03	163
1949	15,921.96	11,829	10,468	5,454	18.51	295
1950	9,197.22	6,769	5,990	3,207	19.01	169
1951	17,197.37	12,535	11,093	6,104	19.52	313
1952	180,500.91	130,262	115,273	65,228	20.04	3,255
1953	448,405.08	320,237	283,389	165,016	20.58	8,018
1954	10,976.73	7,757	6,864	4,113	21.12	195
1955	121,198.72	84,705	74,958	46,241	21.68	2,133
1956	633,505.13	437,822	387,444	246,061	22.24	11,064
1957	1,625,211.72	1,110,117	982,381	642,831	22.82	28,170
1958	196,212.55	132,416	117,179	79,034	23.41	3,376
1959	1,171,748.86	781,006	691,139	480,610	24.01	20,017
1960	656,915.30	432,290	382,548	274,367	24.62	11,144
1961	1,329,116.93	863,182	763,860	565,257	25.24	22,395
1962	1,047,504.29	671,126	593,903	453,601	25.87	17,534
1963	1,879,461.98	1,187,707	1,051,043	828,419	26.50	31,261
1964	3,068,381.30	1,911,356	1,691,425	1,376,956	27.15	50,717
1965	2,338,710.03	1,435,383	1,270,220	1,068,490	27.81	38,421
1966	2,157,630.43	1,304,460	1,154,362	1,003,268	28.47	35,239
1967	2,294,856.54	1,365,761	1,208,609	1,086,248	29.15	37,264
1968	3,383,127.34	1,981,464	1,753,466	1,629,661	29.83	54,632
1969	3,189,570.76	1,837,544	1,626,106	1,563,465	30.52	51,228
1970	2,505,013.55	1,418,815	1,255,558	1,249,456	31.22	40,021
1971	2,306,870.20	1,284,165	1,136,402	1,170,468	31.92	36,669
1972	3,416,249.59	1,867,561	1,652,669	1,763,581	32.64	54,031
1973	1,319,162.42	707,955	626,494	692,668	33.36	20,763
1974	580,377.39	305,586	270,424	309,953	34.09	9,092
1975	645,911.67	333,542	295,163	350,749	34.82	10,073
1976	429,431.18	217,339	192,331	237,100	35.56	6,668
1977	613,253.62	303,984	269,006	344,248	36.31	9,481
1978	593,471.89	287,917	254,788	338,684	37.07	9,136

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1979	1,015,825.10	482,090	426,618	589,207	37.83	15,575
1980	1,099,118.10	509,870	451,202	647,916	38.60	16,785
1981	3,057,727.26	1,385,334	1,225,930	1,831,797	39.38	46,516
1982	4,837,125.69	2,139,074	1,892,940	2,944,186	40.16	73,311
1983	858,541.96	370,246	327,643	530,899	40.95	12,965
1984	1,870,693.49	785,953	695,517	1,175,176	41.75	28,148
1985	1,849,999.01	756,705	669,634	1,180,365	42.55	27,741
1986	1,672,861.56	665,431	588,863	1,083,999	43.36	25,000
1987	2,024,348.41	782,471	692,436	1,331,912	44.17	30,154
1988	1,974,847.41	740,844	655,598	1,319,249	44.99	29,323
1989	1,603,311.75	582,980	515,899	1,087,413	45.82	23,732
1990	1,301,253.54	458,145	405,428	895,826	46.65	19,203
1991	836,294.01	284,808	252,036	584,258	47.48	12,305
1992	2,823,379.39	1,096,883	970,670	1,852,709	41.32	44,838
1993	868,087.35	324,404	287,076	581,011	42.32	13,729
1994	1,548,846.74	559,598	495,208	1,053,639	42.87	24,578
1995	1,220,931.57	425,861	376,859	844,073	43.41	19,444
1996	8,978,704.39	3,016,845	2,669,710	6,308,994	43.97	143,484
1997	7,813,296.45	2,523,695	2,233,305	5,579,991	44.54	125,280
1998	3,552,589.86	1,093,487	967,664	2,584,926	45.54	56,762
1999	442,805.93	130,982	115,911	326,895	46.03	7,102
2000	8,093,750.76	2,316,431	2,049,890	6,043,861	46.35	130,396
2001	2,154,252.96	588,973	521,203	1,633,050	47.18	34,613
2002	5,047,637.11	1,310,367	1,159,589	3,888,048	47.77	81,391
2003	1,743,940.56	428,486	379,182	1,364,759	48.35	28,227
2004	2,013,525.16	458,278	405,546	1,607,979	49.20	32,682
2005	2,726,422.57	570,913	505,221	2,221,202	50.04	44,389
2006	1,217,319.42	239,568	212,002	1,005,317	50.52	19,899
2007	914,328.73	168,236	148,878	765,451	51.00	15,009
2008	2,763,759.69	467,075	413,331	2,350,429	51.61	45,542
2009	646,433.32	99,486	88,039	558,394	52.23	10,691
2010	2,398,378.44	332,415	294,165	2,104,213	52.85	39,815
2011	1,324,427.59	163,964	145,097	1,179,331	53.10	22,210
2012	2,649,995.56	285,935	253,034	2,396,962	53.74	44,603
2013	4,762,051.33	440,014	389,384	4,372,667	54.02	80,945
2014	15,735,085.23	1,203,734	1,065,225	14,669,860	54.32	270,064
2015	16,768,513.53	1,009,465	893,310	15,875,204	54.64	290,542
2016	11,872,044.11	519,996	460,163	11,411,881	54.64	208,856
2017	7,906,938.22	211,906	187,523	7,719,415	54.37	141,979
2018	48,890,410.93	459,570	406,689	48,483,722	52.41	925,085
	229,990,459.82	53,924,014	47,719,227	182,271,233		3,907,249

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.6 1.70

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1886	390.36	388	343	47	0.38	47
1892	517.12	503	445	72	1.93	37
1901	554.67	521	461	94	4.36	22
1902	1,636.14	1,532	1,356	280	4.60	61
1903	1,610.06	1,502	1,329	281	4.84	58
1904	3,441.17	3,199	2,831	610	5.07	120
1905	443.86	411	364	80	5.30	15
1906	9,438.82	8,714	7,711	1,728	5.53	312
1907	941.05	866	766	175	5.74	30
1908	1,745.41	1,601	1,417	328	5.96	55
1909	115.53	106	94	22	6.18	4
1910	2,511.87	2,289	2,026	486	6.40	76
1911	24,377.88	22,137	19,590	4,788	6.62	723
1912	12,089.07	10,942	9,683	2,406	6.83	352
1913	1,118.28	1,009	893	225	7.06	32
1915	21.59	19	17	5	7.50	1
1919	290.29	256	227	63	8.43	7
1922	56.36	49	43	13	9.15	1
1923	297.99	259	229	69	9.39	7
1935	2.90	2	2	1	12.79	
1936	144.19	118	104	40	13.12	3
1938	147.90	119	105	43	13.83	3
1940	116.42	93	82	34	14.57	2
1943	508.36	397	351	157	15.78	10
1946	16.73	13	12	5	17.09	
1950	150.52	111	98	53	19.01	3
1952	110,008.97	79,390	70,255	39,754	20.04	1,984
	172,693.51	136,546	120,834	51,860		3,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 2.30



UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1970	2,846.40	1,842	2,099	747	22.93	33
1971	8,362.78	5,323	6,065	2,298	23.63	97
1972	267.00	167	190	77	24.33	3
1973	499,129.26	306,775	349,523	149,606	25.05	5,972
1974	622,084.67	375,353	427,657	194,428	25.78	7,542
1975	1,630,726.79	965,635	1,100,193	530,534	26.51	20,013
1976	1,106,645.39	642,540	732,076	374,569	27.26	13,741
1977	1,370,539.72	779,947	888,630	481,910	28.01	17,205
1978	1,781,726.11	993,098	1,131,483	650,243	28.77	22,601
1979	1,964,120.53	1,071,506	1,220,817	743,304	29.54	25,163
1980	2,119,634.35	1,130,910	1,288,499	831,135	30.32	27,412
1981	1,543,745.10	804,878	917,035	626,710	31.11	20,145
1982	1,567,399.29	797,932	909,121	658,278	31.91	20,629
1983	834,595.91	414,602	472,375	362,221	32.71	11,074
1984	1,038,837.66	503,119	573,227	465,611	33.52	13,891
1985	1,404,991.82	662,721	755,069	649,923	34.34	18,926
1986	2,013,875.87	924,208	1,052,993	960,883	35.17	27,321
1987	3,282,810.22	1,464,133	1,668,155	1,614,655	36.01	44,839
1988	5,853,966.25	2,535,236	2,888,513	2,965,453	36.85	80,474
1989	4,362,120.31	1,832,091	2,087,387	2,274,733	37.70	60,338
1990	4,843,863.27	1,970,338	2,244,898	2,598,965	38.56	67,401
1991	2,278,141.89	896,540	1,021,470	1,256,672	39.42	31,879
1992	2,741,507.78	1,165,689	1,328,124	1,413,384	35.48	39,836
1993	2,669,722.52	1,091,917	1,244,072	1,425,651	36.48	39,080
1994	5,425,966.79	2,144,885	2,443,768	2,982,199	37.10	80,383
1995	5,742,387.11	2,189,572	2,494,682	3,247,705	37.73	86,078
1996	6,694,633.89	2,442,872	2,783,278	3,911,356	38.73	100,990
1997	10,050,586.37	3,523,736	4,014,757	6,035,829	39.36	153,349
1998	7,571,764.14	2,545,627	2,900,352	4,671,412	39.99	116,815
1999	5,273,741.16	1,692,344	1,928,166	3,345,575	40.91	81,779
2000	4,118,575.15	1,277,994	1,456,078	2,662,497	41.30	64,467
2001	7,210,734.31	2,137,262	2,435,082	4,775,652	42.13	113,355
2002	3,261,265.53	917,720	1,045,601	2,215,665	42.77	51,804
2003	4,386,306.29	1,160,617	1,322,345	3,063,961	43.77	70,001
2004	8,777,052.62	2,150,378	2,450,026	6,327,027	44.67	141,639
2005	6,625,517.10	1,492,066	1,699,981	4,925,536	45.58	108,064
2006	4,014,607.09	844,673	962,375	3,052,232	46.45	65,710
2007	5,639,268.41	1,108,680	1,263,171	4,376,097	46.98	93,148
2008	4,657,758.73	841,191	958,408	3,699,351	47.64	77,652
2009	5,673,904.78	927,116	1,056,307	4,617,598	48.64	94,934
2010	4,099,900.62	602,685	686,667	3,413,234	49.31	69,220
2011	5,593,632.86	726,054	827,227	4,766,406	50.30	94,760
2012	8,994,482.04	1,017,276	1,159,030	7,835,452	50.97	153,727
2013	5,799,359.85	557,898	635,639	5,163,721	51.65	99,975

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2014	8,135,167.69	644,305	734,087	7,401,081	52.32	141,458
2015	15,522,923.60	962,421	1,096,532	14,426,392	52.99	272,247
2016	17,366,971.57	772,830	880,521	16,486,451	53.68	307,125
2017	19,188,057.11	514,240	585,898	18,602,159	54.37	342,140
2018	16,377,786.72	149,038	169,806	16,207,981	54.45	297,667
	241,744,012.42	54,679,980	62,299,455	179,444,557		3,894,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 1.61

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1904	1,183.84	1,100	973	211	5.07	42
1906	505.47	467	413	92	5.53	17
1911	733.05	666	589	144	6.62	22
1912	2,886.54	2,613	2,313	574	6.83	84
1914	339.20	305	270	69	7.28	9
1915	4,350.95	3,898	3,450	901	7.50	120
1916	136.53	122	108	29	7.73	4
1923	147.85	129	114	34	9.39	4
1924	17.25	15	13	4	9.65	
1928	52.02	44	39	13	10.69	1
1938	39.69	32	28	12	13.83	1
1939	167.66	135	120	48	14.19	3
1940	30.00	24	21	9	14.57	1
1943	25.03	20	18	7	15.78	
	10,615.08	9,570	8,469	2,146		308

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 2.90

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-S0						
1929	62.39	62	62			
1930	110.70	111	111			
1932	198.75	199	199			
1952	2,329.83	1,960	1,590	740	6.66	111
1953	1,161.22	966	783	378	7.05	54
1954	1,184.67	975	791	394	7.44	53
1955	9,020.40	7,339	5,952	3,068	7.83	392
1956	489.68	394	320	170	8.22	21
1957	73,352.05	58,297	47,282	26,070	8.62	3,024
1958	56,853.89	44,644	36,208	20,646	9.02	2,289
1959	12,832.66	9,954	8,073	4,760	9.42	505
1960	32,622.98	24,995	20,272	12,351	9.82	1,258
1961	23,824.55	18,027	14,621	9,204	10.22	901
1962	27,434.39	20,491	16,619	10,815	10.63	1,017
1963	57,606.75	42,464	34,440	23,167	11.04	2,098
1964	58,479.46	42,537	34,499	23,980	11.45	2,094
1965	115,288.20	82,733	67,100	48,188	11.86	4,063
1966	93,669.79	66,283	53,759	39,911	12.28	3,250
1967	110,164.83	76,853	62,331	47,834	12.70	3,766
1968	158,974.41	109,314	88,659	70,315	13.12	5,359
1969	420,422.42	284,887	231,056	189,366	13.54	13,986
1970	357,141.46	238,349	193,312	163,829	13.97	11,727
1971	177,034.25	116,336	94,354	82,680	14.40	5,742
1972	61,924.75	40,059	32,490	29,435	14.83	1,985
1973	161,411.06	102,766	83,348	78,063	15.26	5,116
1974	60,544.00	37,912	30,748	29,796	15.70	1,898
1975	28,232.57	17,383	14,098	14,135	16.14	876
1976	50,287.63	30,424	24,675	25,613	16.59	1,544
1977	213,534.89	126,902	102,923	110,612	17.04	6,491
1978	8,203.40	4,787	3,882	4,321	17.49	247
1979	28,407.30	16,273	13,198	15,209	17.94	848
1980	113,721.31	63,900	51,826	61,895	18.40	3,364
1981	456,372.00	251,438	203,928	252,444	18.86	13,385
1982	329,811.92	178,019	144,382	185,430	19.33	9,593
1983	225,068.98	118,965	96,486	128,583	19.80	6,494
1984	56,272.69	29,101	23,602	32,671	20.28	1,611
1985	104,584.42	52,889	42,895	61,689	20.76	2,972
1986	138,787.36	68,568	55,612	83,175	21.25	3,914
1987	262,566.66	126,657	102,725	159,842	21.74	7,352
1988	120,169.63	56,565	45,877	74,293	22.23	3,342
1989	301,103.45	138,149	112,045	189,058	22.73	8,318
1990	106,581.06	47,607	38,611	67,970	23.24	2,925
1991	79,951.77	34,722	28,161	51,791	23.76	2,180
1992	148,014.46	84,309	68,378	79,636	19.83	4,016

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-S0						
1993	179,613.22	99,775	80,922	98,691	20.20	4,886
1994	426,429.44	230,613	187,038	239,391	20.59	11,627
1995	295,771.47	156,108	126,611	169,160	20.80	8,133
1996	198,837.25	101,765	82,536	116,301	21.23	5,478
1997	442,668.11	220,095	178,507	264,161	21.49	12,292
1998	449,231.35	216,530	175,616	273,615	21.76	12,574
1999	143,642.05	67,210	54,510	89,132	21.99	4,053
2000	131,131.51	59,704	48,423	82,709	22.23	3,721
2001	716,454.38	316,673	256,836	459,618	22.41	20,510
2002	109,571.13	46,436	37,662	71,909	22.77	3,158
2003	118,221.43	48,045	38,967	79,254	23.01	3,444
2004	501,005.44	191,785	155,546	345,459	23.38	14,776
2005	289,259.37	103,873	84,246	205,013	23.65	8,669
2006	149,843.83	51,187	41,515	108,329	23.86	4,540
2007	893,846.74	288,891	234,304	659,543	24.09	27,378
2008	797,180.03	240,270	194,870	602,310	24.34	24,746
2009	206,292.14	57,432	46,580	159,712	24.63	6,484
2010	91,265.11	23,273	18,875	72,390	24.83	2,915
2011	1,503,528.26	346,112	280,713	1,222,815	25.07	48,776
2012	453,390.05	92,854	75,309	378,081	25.24	14,979
2013	22,544.79	4,017	3,258	19,287	25.36	761
2014	3,111,653.81	466,126	378,050	2,733,604	25.53	107,074
2015	1,492,836.87	179,140	145,291	1,347,546	25.66	52,515
2016	1,180,092.10	104,438	84,704	1,095,388	25.75	42,539
2017	1,802,595.95	99,143	80,409	1,722,187	25.75	66,881
2018	12,619,107.30	242,287	196,506	12,422,601	25.54	486,398
	33,171,824.17	6,929,347	5,620,087	27,551,737		1,149,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.47

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
1960	16,780.37	14,914	10,780	6,000	4.45	1,348
1962	29,310.05	25,617	18,516	10,794	5.04	2,142
1963	28,716.91	24,883	17,986	10,731	5.34	2,010
1964	1,610.71	1,384	1,000	611	5.64	108
1965	15,335.53	13,054	9,436	5,900	5.95	992
1966	114,389.19	96,459	69,723	44,666	6.27	7,124
1967	4,284.76	3,579	2,587	1,698	6.59	258
1968	126,189.95	104,328	75,410	50,780	6.93	7,328
1969	116,466.84	95,299	68,884	47,583	7.27	6,545
1970	18,752.91	15,176	10,970	7,783	7.63	1,020
1971	13,464.24	10,771	7,785	5,679	8.00	710
1972	2,349.36	1,857	1,342	1,007	8.38	120
1974	21,308.55	16,418	11,867	9,442	9.18	1,029
1975	37,036.13	28,147	20,345	16,691	9.60	1,739
1977	2,043.72	1,508	1,090	954	10.48	91
1978	2,934.41	2,131	1,540	1,394	10.95	127
1979	1,353.24	967	699	654	11.43	57
1980	47,010.45	33,001	23,854	23,156	11.92	1,943
1981	702,199.80	483,991	349,839	352,361	12.43	28,348
1982	114,036.20	77,117	55,742	58,294	12.95	4,501
1983	6,538.51	4,333	3,132	3,407	13.49	253
1984	1,848.56	1,199	867	982	14.05	70
1985	33,053.50	20,981	15,165	17,888	14.61	1,224
1986	796.80	494	357	440	15.20	29
1987	900.93	545	394	507	15.79	32
1988	228,712.92	134,941	97,538	131,175	16.40	7,998
1989	5,767.35	3,312	2,394	3,373	17.03	198
1990	8,208.45	4,584	3,313	4,895	17.66	277
1991	15,153.04	8,217	5,939	9,214	18.31	503
1992	1,292.66	794	574	719	16.49	44
1993	49,169.36	29,300	21,179	27,990	17.12	1,635
1994	82,378.57	47,747	34,513	47,866	17.59	2,721
1995	52,734.74	29,547	21,357	31,378	18.24	1,720
1996	44,580.63	24,203	17,494	27,087	18.73	1,446
1997	532,333.33	279,422	201,972	330,361	19.23	17,179
1998	118,063.23	59,764	43,199	74,864	19.75	3,791
1999	58,548.09	28,525	20,618	37,930	20.35	1,864
2000	69,703.96	32,900	23,781	45,923	20.79	2,209
2001	173,986.69	79,373	57,372	116,615	21.16	5,511
2002	184,888.86	80,519	58,201	126,688	21.71	5,835
2003	175,733.00	72,789	52,613	123,120	22.27	5,529
2004	75,956.41	29,296	21,176	54,780	23.09	2,372
2005	48,587.58	17,385	12,566	36,022	23.79	1,514
2006	162,733.73	54,971	39,734	123,000	24.26	5,070

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
2007	9,461.70	3,003	2,171	7,291	24.73	295
2008	460,995.77	135,533	97,966	363,030	25.21	14,400
2009	53,996.90	14,568	10,530	43,467	25.71	1,691
2010	265,809.52	65,070	47,034	218,776	26.22	8,344
2011	1,348,202.00	295,256	213,417	1,134,785	26.75	42,422
2012	731,818.11	141,241	102,092	629,726	27.17	23,177
2013	309,369.28	51,386	37,143	272,226	27.61	9,860
2014	8,711,938.63	1,207,475	872,789	7,839,150	27.97	280,270
2015	757,619.33	83,793	60,567	697,052	28.15	24,762
	16,196,455.46	4,093,067	2,958,552	13,237,903		541,785
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 3.35

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 380.1 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1972	839,151.92	663,467	780,363	58,789	9.84	5,974
1973	1,277,024.68	996,079	1,171,578	105,447	10.34	10,198
1974	1,362,151.24	1,047,699	1,232,293	129,858	10.85	11,968
1975	1,135,005.03	859,948	1,011,462	123,543	11.39	10,847
1976	1,444,447.30	1,077,500	1,267,344	177,103	11.94	14,833
1977	1,792,285.42	1,314,856	1,546,520	245,765	12.52	19,630
1978	1,441,166.24	1,039,167	1,222,258	218,908	13.11	16,698
1979	2,107,939.92	1,492,611	1,755,594	352,346	13.72	25,681
1980	2,807,440.94	1,950,273	2,293,891	513,550	14.35	35,787
1981	2,399,288.73	1,634,060	1,921,965	477,324	14.99	31,843
1982	1,932,321.16	1,288,491	1,515,510	416,811	15.66	26,616
1983	1,414,650.86	923,130	1,085,776	328,875	16.33	20,139
1984	1,857,804.91	1,184,648	1,393,371	464,434	17.03	27,272
1985	2,074,470.17	1,291,918	1,519,541	554,929	17.73	31,299
1986	2,641,974.94	1,604,868	1,887,629	754,346	18.45	40,886
1987	3,623,560.93	2,144,061	2,521,822	1,101,739	19.19	57,412
1988	4,832,243.22	2,783,179	3,273,547	1,558,696	19.93	78,209
1989	4,528,283.79	2,534,888	2,981,509	1,546,775	20.69	74,760
1990	4,953,520.32	2,691,743	3,166,000	1,787,520	21.46	83,295
1991	3,685,335.07	1,940,697	2,282,628	1,402,707	22.25	63,043
1992	4,305,105.40	2,418,608	2,844,742	1,460,363	20.48	71,307
1993	4,539,689.49	2,464,597	2,898,834	1,640,855	21.26	77,180
1994	4,711,063.36	2,467,655	2,902,430	1,808,633	22.05	82,024
1995	5,333,382.83	2,702,958	3,179,191	2,154,192	22.62	95,234
1996	5,467,072.06	2,664,104	3,133,492	2,333,580	23.41	99,683
1997	6,287,118.97	2,952,431	3,472,619	2,814,500	24.00	117,271
1998	6,031,617.01	2,711,815	3,189,609	2,842,008	24.79	114,643
1999	4,241,331.89	1,828,438	2,150,590	2,090,742	25.51	81,958
2000	3,628,091.62	1,510,375	1,776,488	1,851,604	26.06	71,052
2001	6,180,090.07	2,468,328	2,903,222	3,276,868	26.69	122,775
2002	5,048,747.92	1,911,456	2,248,235	2,800,513	27.50	101,837
2003	5,762,316.28	2,069,248	2,433,828	3,328,488	28.11	118,409
2004	11,966,030.38	3,972,722	4,672,675	7,293,355	29.17	250,029
2005	8,013,626.73	2,452,971	2,885,159	5,128,468	30.04	170,721
2006	4,860,001.91	1,395,307	1,641,146	3,218,856	30.73	104,746
2007	6,337,051.55	1,698,330	1,997,558	4,339,494	31.42	138,112
2008	6,712,282.09	1,649,208	1,939,781	4,772,501	32.24	148,030
2009	6,949,697.56	1,551,172	1,824,473	5,125,225	33.06	155,028
2010	4,487,805.19	900,254	1,058,869	3,428,936	33.87	101,238
2011	7,777,087.08	1,382,766	1,626,395	6,150,692	34.69	177,304
2012	9,470,048.80	1,471,646	1,730,935	7,739,114	35.34	218,990
2013	9,202,689.68	1,214,755	1,428,782	7,773,908	36.17	214,927
2014	9,927,888.85	1,076,183	1,265,796	8,662,093	37.00	234,111
2015	14,891,408.07	1,265,770	1,488,786	13,402,622	37.65	355,979



UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 380.1 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
2016	15,388,500.83	938,699	1,104,088	14,284,413	38.48	371,217
2017	17,170,377.41	633,587	745,218	16,425,159	39.15	419,544
2018	19,082,393.23	240,438	282,801	18,799,592	39.34	477,875
	261,922,583.05	80,477,104	94,656,343	167,266,240		5,377,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.1 2.05

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 380.2 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 48-R1						
1912	316.08	316	316			
1917	4,323.33	4,323	4,323			
1918	2,222.41	2,222	2,222			
1919	3,500.64	3,501	3,501			
1920	4,209.50	4,210	4,210			
1921	3,807.14	3,807	3,807			
1922	10,393.97	10,370	10,394			
1923	12,267.77	12,160	12,268			
1924	21,221.60	20,894	21,222			
1925	25,137.56	24,577	25,138			
1926	18,717.87	18,172	18,718			
1927	16,091.01	15,508	16,091			
1928	14,526.93	13,897	14,527			
1929	13,613.01	12,930	13,613			
1930	13,568.21	12,796	13,558	10	2.73	4
1931	13,386.34	12,539	13,286	100	3.04	33
1932	10,830.93	10,075	10,675	156	3.35	47
1933	6,726.58	6,217	6,587	140	3.64	38
1934	8,773.01	8,053	8,533	240	3.94	61
1935	6,694.55	6,103	6,467	228	4.24	54
1936	9,338.60	8,457	8,961	378	4.53	83
1937	10,025.01	9,016	9,553	472	4.83	98
1938	7,859.50	7,018	7,436	424	5.14	82
1939	12,498.78	11,082	11,742	757	5.44	139
1940	11,117.77	9,784	10,367	751	5.76	130
1941	10,030.38	8,762	9,284	746	6.07	123
1942	6,049.91	5,245	5,557	493	6.39	77
1943	4,274.07	3,677	3,896	378	6.71	56
1944	6,869.42	5,862	6,211	658	7.04	93
1945	11,193.49	9,475	10,039	1,154	7.37	157
1946	18,818.93	15,796	16,737	2,082	7.71	270
1947	20,023.31	16,665	17,658	2,365	8.05	294
1948	24,183.32	19,951	21,139	3,044	8.40	362
1949	21,849.70	17,862	18,926	2,924	8.76	334
1950	30,589.50	24,784	26,260	4,330	9.11	475
1951	23,456.49	18,824	19,945	3,511	9.48	370
1952	466,554.93	370,813	392,900	73,655	9.85	7,478
1953	18,132.69	14,272	15,122	3,011	10.22	295
1954	25,822.34	20,120	21,318	4,504	10.60	425
1955	43,795.03	33,768	35,779	8,016	10.99	729
1956	50,003.99	38,149	40,421	9,583	11.38	842
1957	71,037.96	53,619	56,813	14,225	11.77	1,209
1958	102,018.06	76,131	80,666	21,352	12.18	1,753
1959	165,407.13	122,022	129,290	36,117	12.59	2,869

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 380.2 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 48-R1						
1960	142,684.48	104,041	110,238	32,446	13.00	2,496
1961	171,935.46	123,866	131,244	40,691	13.42	3,032
1962	310,483.88	220,897	234,055	76,429	13.85	5,518
1963	390,487.51	274,317	290,657	99,831	14.28	6,991
1964	529,595.96	367,185	389,056	140,540	14.72	9,548
1965	634,697.74	434,108	459,965	174,733	15.17	11,518
1966	707,470.38	477,245	505,672	201,798	15.62	12,919
1967	836,950.13	556,396	589,537	247,413	16.09	15,377
1968	1,070,085.24	701,131	742,894	327,191	16.55	19,770
1969	1,134,194.97	731,794	775,383	358,812	17.03	21,069
1970	1,305,435.66	829,226	878,618	426,818	17.51	24,376
1971	478,695.30	299,285	317,112	161,583	17.99	8,982
1972	425,232.08	261,428	277,000	148,232	18.49	8,017
1973	66,147.56	39,978	42,359	23,789	18.99	1,253
1974	11,493.04	6,824	7,230	4,263	19.50	219
1975	18,574.82	10,828	11,473	7,102	20.02	355
1976	6,448.03	3,689	3,909	2,539	20.54	124
1977	342.22	192	203	139	21.07	7
1978	14,778.38	8,125	8,609	6,169	21.61	285
1979	9,997.54	5,382	5,703	4,295	22.16	194
1980	28,280.24	14,900	15,788	12,492	22.71	550
1981	28,559.83	14,714	15,590	12,970	23.27	557
1982	28,689.30	14,440	15,300	13,389	23.84	562
1983	35,080.88	17,241	18,268	16,813	24.41	689
1984	25,187.99	12,075	12,794	12,394	24.99	496
1985	182,748.82	85,358	90,442	92,307	25.58	3,609
1986	247,552.66	112,532	119,235	128,318	26.18	4,901
1987	242,353.51	107,140	113,522	128,832	26.78	4,811
1988	287,351.89	123,383	130,732	156,620	27.39	5,718
1989	238,245.92	99,270	105,183	133,063	28.00	4,752
1990	249,601.68	100,777	106,780	142,822	28.62	4,990
1991	157,816.08	61,646	65,318	92,498	29.25	3,162
1992	297,062.99	152,839	161,943	135,120	24.77	5,455
1993	374,146.66	187,073	198,216	175,931	25.25	6,968
1994	227,756.07	111,008	117,620	110,136	25.50	4,319
1995	338,670.82	159,853	169,375	169,296	26.01	6,509
1996	237,313.23	108,784	115,264	122,049	26.29	4,642
1997	318,581.78	140,813	149,200	169,382	26.83	6,313
1998	258,528.19	110,469	117,049	141,479	27.14	5,213
1999	215,792.46	89,273	94,590	121,202	27.40	4,423
2000	92,023.83	36,938	39,138	52,886	27.71	1,909
2001	267,552.48	103,543	109,711	157,841	28.12	5,613
2002	157,147.88	58,428	61,908	95,240	28.30	3,365
2003	232,891.83	82,537	87,453	145,439	28.69	5,069

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 380.2 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 48-R1						
2004	192,195.16	64,097	67,915	124,280	28.98	4,288
2005	158,393.71	49,324	52,262	106,132	29.30	3,622
2006	132,442.64	39,177	41,511	90,932	29.46	3,087
2007	144,820.94	40,463	42,873	101,948	29.65	3,438
2008	164,674.82	42,881	45,435	119,240	29.82	3,999
2009	176,211.33	42,361	44,884	131,327	30.02	4,375
2010	142,484.80	31,375	33,244	109,241	30.11	3,628
2011	104,324.72	20,813	22,053	82,272	30.09	2,734
2012	391,329.49	69,696	73,847	317,482	30.00	10,583
2013	568,268.53	88,423	93,690	474,579	29.84	15,904
2014	737,864.18	97,619	103,434	634,430	29.51	21,499
2015	448,174.97	48,313	51,191	396,984	28.97	13,703
2016	461,825.37	37,639	39,881	421,944	28.17	14,978
2017	367,799.20	19,567	20,732	347,067	26.67	13,013
2018	236,481.49	5,037	5,337	231,144	22.97	10,063
	18,843,237.50	9,381,580	9,935,101	8,908,136		394,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 2.09

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R2.5						
1932	35.33	35	35			
1945	263.01	263	263			
1951	108.54	109	109			
1952	12,605.13	12,535	12,605			
1953	208.14	206	208			
1954	440.59	432	441			
1955	2,293.15	2,234	2,293			
1956	4,572.33	4,420	4,572			
1957	1,870.52	1,794	1,871			
1958	8,168.45	7,771	8,168			
1959	6,807.32	6,425	6,807			
1960	12,620.06	11,824	12,620			
1961	33,147.20	30,836	33,147			
1962	60,981.72	56,357	60,682	300	2.73	110
1963	73,963.16	67,903	73,114	849	2.95	288
1964	139,374.55	127,101	136,854	2,521	3.17	795
1965	368,142.88	333,475	359,065	9,078	3.39	2,678
1966	380,364.95	342,222	368,483	11,882	3.61	3,291
1967	299,604.31	267,646	288,185	11,419	3.84	2,974
1968	349,251.24	309,765	333,536	15,715	4.07	3,861
1969	515,938.71	454,315	489,178	26,761	4.30	6,223
1970	453,403.50	396,225	426,630	26,774	4.54	5,897
1971	282,271.79	244,713	263,492	18,780	4.79	3,921
1972	287,955.45	247,561	266,558	21,397	5.05	4,237
1973	125,138.85	106,681	114,867	10,272	5.31	1,934
1974	38,957.13	32,908	35,433	3,524	5.59	630
1975	65,390.66	54,710	58,908	6,483	5.88	1,103
1976	30,188.96	24,998	26,916	3,273	6.19	529
1977	46,899.11	38,405	41,352	5,547	6.52	851
1978	40,482.31	32,757	35,271	5,211	6.87	759
1979	137,098.62	109,527	117,932	19,167	7.24	2,647
1980	981,760.41	773,686	833,057	148,703	7.63	19,489
1981	1,412,932.60	1,096,987	1,181,167	231,766	8.05	28,791
1982	107,345.80	82,030	88,325	19,021	8.49	2,240
1983	110,584.66	83,092	89,468	21,117	8.95	2,359
1984	280,071.69	206,631	222,487	57,585	9.44	6,100
1985	559,943.35	405,024	436,105	123,838	9.96	12,434
1986	620,911.47	439,984	473,747	147,164	10.49	14,029
1987	695,244.62	481,846	518,822	176,423	11.05	15,966
1988	712,867.34	482,568	519,599	193,268	11.63	16,618
1989	680,505.13	449,324	483,804	196,701	12.23	16,083
1990	937,188.45	602,668	648,915	288,273	12.85	22,434
1991	1,070,087.85	669,105	720,451	349,637	13.49	25,918
1992	1,315,267.04	887,279	955,367	359,900	12.66	28,428

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R2.5						
1993	1,468,275.33	963,923	1,037,892	430,383	13.21	32,580
1994	2,386,919.97	1,522,378	1,639,202	747,718	13.77	54,301
1995	561,550.70	347,263	373,911	187,640	14.35	13,076
1996	1,302,801.37	779,727	839,562	463,239	14.93	31,027
1997	1,260,770.95	728,726	784,647	476,124	15.51	30,698
1998	1,587,145.15	883,881	951,708	635,437	16.11	39,444
1999	837,820.71	448,653	483,082	354,739	16.77	21,153
2000	881,804.31	457,216	492,302	389,502	17.26	22,567
2001	1,113,433.34	557,385	600,157	513,276	17.71	28,982
2002	1,172,245.15	559,630	602,575	569,670	18.34	31,062
2003	627,157.19	284,479	306,309	320,848	18.97	16,913
2004	1,912,631.40	807,130	869,067	1,043,564	19.86	52,546
2005	1,261,433.87	493,094	530,933	730,501	20.65	35,375
2006	1,348,806.19	497,440	535,612	813,194	21.18	38,394
2007	1,848,585.54	637,762	686,703	1,161,883	21.83	53,224
2008	1,450,221.57	461,461	496,872	953,350	22.50	42,371
2009	1,485,819.00	433,265	466,513	1,019,306	23.07	44,183
2010	999,646.09	263,407	283,620	716,026	23.76	30,136
2011	1,956,089.32	460,659	496,009	1,460,080	24.35	59,962
2012	1,414,796.52	291,448	313,813	1,100,984	25.05	43,951
2013	1,397,196.77	246,745	265,680	1,131,517	25.65	44,114
2014	1,621,113.35	237,817	256,067	1,365,046	26.17	52,161
2015	1,660,768.46	192,317	207,075	1,453,693	26.71	54,425
2016	1,329,501.03	111,944	120,534	1,208,967	27.18	44,480
2017	2,749,605.77	142,980	153,952	2,595,654	27.32	95,009
2018	2,155,133.98	39,654	42,697	2,112,437	26.67	79,206
	51,054,531.11	22,836,761	24,587,403	26,467,128		1,344,957

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 2.63

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	68,566.40	54,881	67,699	867	4.82	180
2000	110,387.90	86,776	107,043	3,345	5.06	661
2001	719,557.21	553,052	682,223	37,334	5.34	6,991
2002	1,586,309.09	1,179,738	1,455,278	131,031	5.77	22,709
2003	887,157.53	637,157	785,971	101,187	6.18	16,373
2004	2,657,385.83	1,818,715	2,243,494	413,892	6.69	61,867
2005	1,150,682.48	742,535	915,962	234,720	7.28	32,242
2006	1,163,903.88	715,801	882,984	280,920	7.75	36,248
2007	1,417,138.09	826,192	1,019,157	397,981	8.22	48,416
2008	490,501.02	266,784	329,094	161,407	8.81	18,321
2009	57,248.17	28,773	35,493	21,755	9.40	2,314
2010	228,321.73	104,412	128,799	99,523	10.09	9,864
2011	246,330.80	100,872	124,432	121,899	10.82	11,266
2012	96,274.94	34,601	42,682	53,593	11.58	4,628
2013	68,490.16	21,054	25,971	42,519	12.39	3,432
2014	7,274.22	1,843	2,273	5,001	13.26	377
2016	42,352.64	6,006	7,409	34,944	15.14	2,308
2018	166,845.86	4,738	5,845	161,001	17.11	9,410
	11,164,727.95	7,183,930	8,861,809	2,302,919		287,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 2.58

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1950	211.54	199	212			
1952	22,872.17	21,291	22,872			
1953	3,324.65	3,077	3,325			
1954	3,638.77	3,348	3,639			
1956	2,288.98	2,081	2,289			
1957	4,312.96	3,896	4,313			
1958	523.27	470	523			
1959	5,076.98	4,528	5,077			
1960	13,576.34	12,028	13,576			
1961	9,266.15	8,152	9,266			
1962	28,692.16	25,060	28,692			
1963	14,471.10	12,544	14,471			
1964	37,803.93	32,503	37,804			
1965	38,378.73	32,720	38,379			
1966	31,246.60	26,400	31,247			
1967	24,202.13	20,253	24,202			
1968	19,889.94	16,479	19,890			
1969	19,954.10	16,354	19,954			
1970	22,762.73	18,448	22,763			
1971	20,289.92	16,245	20,290			
1972	17,294.88	13,674	17,295			
1973	11,492.55	8,964	11,493			
1974	24,418.58	18,782	24,173	246	10.85	23
1975	16,319.18	12,364	15,913	406	11.39	36
1976	25,023.29	18,666	24,024	999	11.94	84
1977	43,118.59	31,633	40,712	2,407	12.52	192
1978	25,979.99	18,733	24,110	1,870	13.11	143
1979	50,315.47	35,628	45,854	4,461	13.72	325
1980	157,640.32	109,510	140,942	16,698	14.35	1,164
1981	85,258.09	58,066	74,732	10,526	14.99	702
1984	251.00	160	206	45	17.03	3
1985	76,948.28	47,921	61,676	15,272	17.73	861
1986	6,297.30	3,825	4,923	1,374	18.45	74
1987	4,517.67	2,673	3,440	1,078	19.19	56
1988	436.80	252	324	113	19.93	6
1989	61,414.76	34,379	44,247	17,168	20.69	830
1990	113,229.49	61,529	79,189	34,040	21.46	1,586
1991	3,009.98	1,585	2,040	970	22.25	44
1992	70,156.42	39,414	50,727	19,429	20.48	949
1993	67,108.70	36,433	46,890	20,219	21.26	951
1994	82,593.19	43,262	55,679	26,914	22.05	1,221
1995	26,780.69	13,572	17,468	9,313	22.62	412
1996	1,225.32	597	768	457	23.41	20
1997	216,693.86	101,759	130,966	85,728	24.00	3,572



UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1998	256,742.97	115,432	148,564	108,179	24.79	4,364
1999	8,429.94	3,634	4,677	3,753	25.51	147
2000	84,587.64	35,214	45,321	39,267	26.06	1,507
2001	118,361.21	47,273	60,842	57,519	26.69	2,155
2002	169,552.53	64,193	82,618	86,935	27.50	3,161
2003	148,288.73	53,250	68,534	79,755	28.11	2,837
2004	220,104.20	73,075	94,049	126,055	29.17	4,321
2007	122,142.22	32,734	42,130	80,012	31.42	2,547
2009	114,064.35	25,459	32,766	81,298	33.06	2,459
2010	62,519.49	12,541	16,141	46,378	33.87	1,369
2018	45.82	1	1	45	39.34	1
	2,815,146.65	1,452,263	1,836,218	978,929		38,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7 1.35

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1959	245.76	219	246			
1960	2,151.30	1,906	2,151			
1961	75,690.37	66,592	75,690			
1962	16,927.20	14,784	16,927			
1963	22,943.49	19,888	22,943			
1964	28,400.21	24,418	28,400			
1965	29,395.47	25,061	29,395			
1966	36,408.56	30,761	36,409			
1967	32,174.73	26,924	32,175			
1968	26,931.71	22,313	26,932			
1969	37,722.84	30,917	37,723			
1970	19,650.04	15,925	19,650			
1971	9,667.21	7,740	9,667			
1972	13,313.98	10,527	13,314			
1973	38,836.17	30,292	38,836			
1974	144,406.45	111,070	142,720	1,686	10.85	155
1975	99,258.76	75,204	96,634	2,625	11.39	230
1976	162,178.02	120,978	155,451	6,727	11.94	563
1977	227,638.93	167,000	214,587	13,052	12.52	1,042
1978	126,268.54	91,047	116,991	9,278	13.11	708
1979	78,656.93	55,696	71,567	7,090	13.72	517
1980	57,030.55	39,618	50,907	6,124	14.35	427
1981	109,907.92	74,854	96,184	13,724	14.99	916
1985	24,654.43	15,354	19,729	4,925	17.73	278
1986	27,447.15	16,673	21,424	6,023	18.45	326
1988	68,000.86	39,166	50,326	17,675	19.93	887
1989	58,448.77	32,719	42,042	16,407	20.69	793
1990	51,140.66	27,790	35,709	15,432	21.46	719
1991	39,011.61	20,544	26,398	12,614	22.25	567
1992	35,854.73	20,143	25,883	9,972	20.48	487
1993	51,676.44	28,055	36,049	15,627	21.26	735
1994	71,235.62	37,313	47,945	23,291	22.05	1,056
1995	49,500.84	25,087	32,236	17,265	22.62	763
1996	45,909.70	22,372	28,747	17,163	23.41	733
1997	34,534.58	16,217	20,838	13,697	24.00	571
1998	49,970.37	22,467	28,869	21,101	24.79	851
1999	46,832.83	20,190	25,943	20,890	25.51	819
2000	39,699.21	16,527	21,236	18,463	26.06	708
2001	45,124.99	18,023	23,159	21,966	26.69	823
2002	66,517.98	25,184	32,360	34,158	27.50	1,242
2003	78,667.19	28,249	36,299	42,368	28.11	1,507
2004	165,793.01	55,043	70,728	95,065	29.17	3,259
2005	119,365.27	36,538	46,950	72,415	30.04	2,411
2006	70,424.87	20,219	25,980	44,445	30.73	1,446

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
2007	93,502.87	25,059	32,200	61,303	31.42	1,951
2008	109,845.80	26,989	34,680	75,166	32.24	2,331
2009	119,208.92	26,607	34,189	85,020	33.06	2,572
2010	90,572.74	18,169	23,346	67,227	33.87	1,985
2011	78,430.71	13,945	17,919	60,512	34.69	1,744
2012	113,394.32	17,621	22,642	90,752	35.34	2,568
2013	103,879.46	13,712	17,619	86,260	36.17	2,385
2014	114,396.21	12,401	15,935	98,461	37.00	2,661
2015	113,875.06	9,679	12,437	101,438	37.65	2,694
2016	95,701.05	5,838	7,501	88,200	38.48	2,292
2017	88,929.27	3,281	4,216	84,713	39.15	2,164
2018	56,220.18	708	910	55,310	39.34	1,406
	3,813,572.84	1,781,616	2,257,943	1,555,630		52,292

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.37

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
1954	860.15	769	860			
1956	7,054.30	6,236	7,054			
1957	11,192.51	9,837	11,193			
1958	5,050.93	4,411	5,051			
1959	689.61	599	690			
1960	32,725.24	28,224	32,725			
1961	10,605.59	9,083	10,606			
1962	22,867.17	19,447	22,867			
1963	60,787.04	51,318	60,787			
1964	79,108.77	66,276	79,109			
1965	131,939.84	109,657	131,940			
1966	124,040.09	102,209	124,040			
1967	208,085.37	169,889	208,085			
1968	233,579.88	188,889	232,713	867	8.61	101
1969	194,219.76	155,461	191,529	2,691	8.98	300
1970	271,294.84	214,866	264,717	6,578	9.36	703
1971	229,764.59	179,880	221,614	8,151	9.77	834
1972	257,964.38	199,551	245,848	12,116	10.19	1,189
1973	109,357.30	83,501	102,874	6,483	10.64	609
1974	90,753.81	68,368	84,230	6,524	11.10	588
1975	52,979.89	39,334	48,460	4,520	11.59	390
1976	53,093.99	38,829	47,838	5,256	12.09	435
1977	29,803.40	21,452	26,429	3,374	12.61	268
1978	50,738.04	35,911	44,243	6,495	13.15	494
1979	92,133.69	64,063	78,926	13,208	13.71	963
1980	491,009.86	335,198	412,966	78,044	14.28	5,465
1981	230,826.16	154,552	190,409	40,417	14.87	2,718
1982	80,975.76	53,120	65,444	15,532	15.48	1,003
1983	42,059.45	27,002	33,267	8,792	16.11	546
1984	46,511.61	29,199	35,973	10,539	16.75	629
1985	72,222.02	44,296	54,573	17,649	17.40	1,014
1986	43,855.97	26,245	32,334	11,522	18.07	638
1987	107,897.65	62,940	77,543	30,355	18.75	1,619
1988	160,625.82	91,235	112,402	48,224	19.44	2,481
1989	30,425.01	16,801	20,699	9,726	20.15	483
1990	108,749.56	58,314	71,843	36,907	20.87	1,768
1991	127,229.75	66,159	81,508	45,722	21.60	2,117
1992	44,347.42	25,376	31,263	13,084	19.62	667
1993	29,918.28	16,620	20,476	9,442	20.20	467
1994	29,674.28	15,977	19,684	9,990	20.79	481
1995	34,913.41	18,183	22,402	12,511	21.39	585
1996	42,589.04	21,320	26,266	16,323	22.20	735
1997	147,679.42	71,241	87,770	59,909	22.80	2,628
1998	59,434.64	27,560	33,954	25,481	23.42	1,088

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
1999	107,844.18	48,163	59,337	48,507	23.96	2,024
2000	88,357.27	38,091	46,928	41,429	24.52	1,690
2001	82,991.73	34,475	42,474	40,518	24.98	1,622
2002	24,753.36	9,785	12,055	12,698	25.62	496
2003	6,572.47	2,463	3,034	3,538	26.27	135
2004	11,171.29	3,888	4,790	6,381	27.17	235
2005	8,155.02	2,626	3,235	4,920	27.90	176
2006	8,567.60	2,587	3,187	5,381	28.61	188
2007	26,075.02	7,377	9,089	16,986	29.15	583
2008	31,803.84	8,282	10,204	21,600	29.82	724
2009	68,220.04	16,264	20,037	48,183	30.34	1,588
2010	60,218.85	12,947	15,951	44,268	31.03	1,427
2011	489,447.99	93,582	115,294	374,154	31.72	11,796
2012	154,849.37	25,968	31,993	122,856	32.26	3,808
2013	5,908.18	848	1,045	4,863	32.81	148
2014	69,835.34	8,296	10,221	59,614	33.38	1,786
2015	2,976,077.46	279,156	343,922	2,632,155	33.81	77,851
2016	2,481,265.42	169,222	208,483	2,272,782	34.13	66,592
2017	56,121.74	2,357	2,904	53,218	34.21	1,556
	11,049,871.46	3,795,775	4,659,387	6,390,484		208,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 1.89

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 26-L2						
1962	460.81	404	461			
1976	21,500.00	16,431	18,809	2,691	6.13	439
1984	1,544.96	1,064	1,218	327	8.09	40
1987	5,496.89	3,626	4,151	1,346	8.85	152
1988	2,425.60	1,578	1,806	620	9.09	68
1997	821.60	573	656	166	9.24	18
2008	85,066.24	38,407	43,965	41,101	12.76	3,221
	117,316.10	62,083	71,066	46,250		3,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.7	3.36

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
1960	100,930.51	65,515	71,356	29,574	22.45	1,317
1961	86,871.16	56,021	61,016	25,856	22.60	1,144
1962	141,136.69	90,383	98,441	42,696	22.76	1,876
1963	9,480.45	6,029	6,567	2,914	22.91	127
1964	3,689.12	2,330	2,538	1,151	23.05	50
1965	479.00	300	327	152	23.20	7
1966	297.39	185	201	96	23.34	4
1967	860.37	531	578	282	23.48	12
1968	3,570.31	2,186	2,381	1,189	23.62	50
1969	661.27	402	438	223	23.75	9
1970	2,325.05	1,401	1,526	799	23.88	33
1971	74,835.43	44,693	48,678	26,158	24.01	1,089
1972	5,279.41	3,126	3,405	1,875	24.13	78
1973	5,863.34	3,440	3,747	2,117	24.25	87
1974	1,077.54	626	682	396	24.37	16
1975	20,112.15	11,574	12,606	7,506	24.49	306
1976	98,397.02	56,047	61,044	37,353	24.61	1,518
1977	262,518.62	148,005	161,201	101,318	24.72	4,099
1978	14,862.88	8,292	9,031	5,832	24.82	235
1979	31,316.64	17,275	18,815	12,501	24.93	501
1980	50,253.77	27,404	29,847	20,407	25.03	815
1981	48,963.34	26,382	28,734	20,229	25.13	805
1982	16,098.09	8,565	9,329	6,769	25.23	268
1983	15,919.21	8,359	9,104	6,815	25.33	269
1984	47,604.50	24,660	26,859	20,746	25.42	816
1985	68,749.88	35,113	38,244	30,506	25.51	1,196
1986	220,372.23	110,891	120,778	99,595	25.60	3,890
1987	95,726.84	47,440	51,670	44,057	25.68	1,716
1988	78,940.78	38,497	41,929	37,012	25.76	1,437
1989	133,833.58	64,181	69,903	63,930	25.84	2,474
1990	1,474.46	695	757	717	25.92	28
1991	12,756.63	5,895	6,421	6,336	26.00	244
1992	108,291.24	55,716	60,683	47,608	24.77	1,922
1993	238,990.24	120,690	131,450	107,540	24.75	4,345
1994	9,228.65	4,565	4,972	4,257	24.77	172
1995	133,112.29	64,373	70,112	63,000	24.83	2,537
1996	77,622.54	36,615	39,879	37,743	24.92	1,515
1997	4,624,824.64	2,132,507	2,322,632	2,302,192	24.83	92,718
1998	280,621.46	125,578	136,774	143,847	25.00	5,754
1999	84,872.92	37,081	40,387	44,486	24.92	1,785
2000	89,743.66	38,356	41,776	47,968	24.90	1,926
2001	725,398.24	301,330	328,195	397,203	24.98	15,901

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
2002	42,268.05	16,992	18,507	23,761	24.92	953
2003	180,782.36	69,764	75,984	104,798	25.07	4,180
2004	146,160.24	53,612	58,392	87,768	25.03	3,507
2005	167,022.30	57,990	63,160	103,862	24.92	4,168
2006	140,015.92	46,429	50,568	89,448	24.94	3,587
2007	877,150.17	277,355	302,083	575,067	24.87	23,123
2008	79,300.50	23,568	25,669	53,631	24.83	2,160
2009	54,131.55	14,962	16,296	37,836	24.87	1,521
2010	196,247.48	50,200	54,676	141,572	24.72	5,727
2011	314,990.40	73,456	80,005	234,985	24.66	9,529
2012	49,422.81	10,344	11,266	38,157	24.56	1,554
2013	122,684.15	22,598	24,613	98,071	24.35	4,028
2014	163,988.66	25,746	28,041	135,947	24.15	5,629
2015	94,908.17	12,129	13,210	81,698	23.90	3,418
2016	608,702.23	58,557	63,778	544,925	23.48	23,208
2017	58,203.25	3,609	3,931	54,272	22.71	2,390
2018	71,716.90	1,693	1,844	69,873	20.73	3,371
	11,395,658.68	4,652,258	5,067,034	6,328,625		257,144

EMPIRE YARD - MINOR STRUCTURES  
INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2030

1960	27,374.98	22,003	23,965	3,410	11.12	307
1961	2,250.14	1,803	1,964	286	11.15	26
1962	11,395.40	9,106	9,918	1,478	11.17	132
1964	212.41	169	184	28	11.23	2
1965	479.69	380	414	66	11.26	6
1972	4,846.95	3,732	4,065	782	11.42	68
1973	59,338.04	45,473	49,527	9,811	11.45	857
1976	674.99	510	555	120	11.51	10
1977	9,114.69	6,847	7,457	1,657	11.52	144
1978	24,124.85	18,022	19,629	4,496	11.54	390
1979	540.75	402	438	103	11.56	9
1980	8,726.53	6,441	7,015	1,711	11.58	148
1981	52,430.77	38,458	41,887	10,544	11.59	910
1982	22,292.87	16,241	17,689	4,604	11.61	397
1984	11,417.15	8,199	8,930	2,487	11.64	214
1986	31,130.64	21,998	23,959	7,171	11.67	614
1987	11,362.33	7,961	8,671	2,692	11.68	230



UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
1988	15,773.37	10,949	11,925	3,848	11.70	329
1989	8,654.63	5,950	6,480	2,174	11.71	186
1990	94,337.02	64,194	69,917	24,420	11.72	2,084
1992	6,049.58	4,192	4,566	1,484	11.63	128
1993	1,598.34	1,094	1,192	407	11.65	35
1994	38,859.45	26,292	28,636	10,223	11.59	882
1995	4,586.75	3,061	3,334	1,253	11.59	108
1996	1,532.27	1,006	1,096	437	11.65	38
1997	1,129.92	730	795	335	11.64	29
1998	3,483.10	2,208	2,405	1,078	11.70	92
2001	6,551.41	3,954	4,307	2,245	11.66	193
2002	8,685.69	5,121	5,578	3,108	11.66	267
2003	26,975.97	15,508	16,891	10,085	11.65	866
2004	262,708.52	145,514	158,488	104,221	11.68	8,923
2005	28,203.02	14,984	16,320	11,883	11.69	1,017
2008	29,302.79	13,878	15,115	14,187	11.67	1,216
2010	189,349.18	79,830	86,947	102,402	11.66	8,782
2011	217,404.63	85,114	92,702	124,702	11.66	10,695
2014	19,697.18	5,513	6,005	13,693	11.58	1,182
2016	36,430.01	6,528	7,110	29,320	11.45	2,561
2017	42,967.09	5,036	5,485	37,482	11.30	3,317
2018	50,964.24	2,248	2,448	48,516	10.84	4,476
	1,372,957.34	710,649	774,008	598,949		51,870

ARCHIBALD

INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2052

2001	6,628.41	2,565	2,794	3,835	28.12	136
2002	3,783,335.80	1,413,076	1,539,060	2,244,275	28.09	79,896
2003	87,794.37	31,527	34,338	53,457	28.11	1,902
2004	116,222.01	39,608	43,139	73,083	28.05	2,605
2005	21,321.99	6,836	7,445	13,877	28.07	494
2006	70,501.63	21,552	23,473	47,028	28.11	1,673
2007	23,909.23	6,958	7,578	16,331	28.02	583
2008	36,082.96	9,851	10,729	25,354	27.96	907
2009	2,440.34	619	674	1,766	27.96	63
2010	44,187.56	10,331	11,252	32,935	27.86	1,182
2011	22,823.04	4,861	5,294	17,529	27.71	633
2012	5,700.89	1,089	1,186	4,515	27.51	164

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARCHIBALD						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2052						
2013	10,921.02	1,833	1,996	8,925	27.29	327
2014	82,583.84	11,776	12,826	69,758	27.05	2,579
2015	2,300.95	266	290	2,011	26.71	75
2016	41,558.96	3,624	3,947	37,612	26.15	1,438
2017	11,135.61	626	682	10,454	25.17	415
2018	113,991.52	2,451	2,670	111,322	22.76	4,891
	4,483,440.13	1,569,449	1,709,375	2,774,065		99,963

WILLIAMSPORT  
INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2032

1971	280,331.31	209,119	227,763	52,568	13.09	4,016
1972	1,534.12	1,139	1,241	294	13.12	22
1973	1,448.41	1,070	1,165	283	13.15	22
1975	2,583.00	1,887	2,055	528	13.20	40
1976	519.37	377	411	109	13.23	8
1978	1,790.28	1,284	1,398	392	13.28	30
1986	1,514.84	1,021	1,112	403	13.46	30
1987	57,020.43	38,075	41,470	15,551	13.47	1,154
1988	7,403.56	4,893	5,329	2,074	13.49	154
1989	14,957.87	9,779	10,651	4,307	13.51	319
1990	3,306.14	2,137	2,328	979	13.53	72
1992	921.16	609	663	258	13.43	19
1994	5,126.92	3,307	3,602	1,525	13.35	114
1995	478.10	303	330	148	13.38	11
1996	683.07	427	465	218	13.34	16
1997	2,068.62	1,270	1,383	685	13.35	51
1998	8,241.45	4,956	5,398	2,844	13.42	212
1999	5,025.24	2,963	3,227	1,798	13.45	134
2000	74,253.04	43,052	46,890	27,363	13.47	2,031
2001	9,792.75	5,580	6,077	3,715	13.40	277
2002	28,265.70	15,671	17,068	11,198	13.46	832
2003	6,337.07	3,423	3,728	2,609	13.41	195
2004	3,791.03	1,968	2,143	1,648	13.43	123
2005	5,018.18	2,494	2,716	2,302	13.42	172
2007	39,805.11	18,358	19,995	19,810	13.44	1,474
2008	2,287.79	1,004	1,094	1,194	13.42	89
2010	35,044.95	13,611	14,825	20,220	13.38	1,511
2011	217,694.74	78,196	85,168	132,527	13.38	9,905

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLIAMSPORT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
2012	8,094.30	2,652	2,888	5,206	13.34	390
2014	59,159.68	14,961	16,295	42,865	13.29	3,225
2015	116,042.02	24,288	26,453	89,589	13.22	6,777
2016	3,387.12	543	591	2,796	13.10	213
2017	257,174.57	26,772	29,159	228,016	12.91	17,662
2018	140,293.43	5,485	5,974	134,319	12.29	10,929
	1,401,395.37	542,674	591,057	810,338		62,229

BLOOMSBURG  
INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2059

1907	12.46	11	12			
1909	57.76	50	54	3	9.95	
1910	136.78	117	127	9	10.28	1
1912	15.65	13	14	1	10.95	
1915	2,677.72	2,220	2,418	260	11.97	22
1930	25,467.58	19,111	20,815	4,653	17.46	266
1933	41.56	31	34	8	18.56	
1934	68.83	50	54	14	18.93	1
1944	71.26	48	52	19	22.47	1
1968	646.66	353	384	262	29.62	9
1974	842.24	429	467	375	31.06	12
1976	103,603.50	51,412	55,996	47,608	31.51	1,511
1977	20,984.75	10,276	11,192	9,793	31.72	309
1978	83.39	40	44	40	31.94	1
1980	1,544.84	725	790	755	32.35	23
1981	984.45	455	496	489	32.55	15
1983	3,281.25	1,468	1,599	1,682	32.94	51
1984	4,173.75	1,837	2,001	2,173	33.12	66
1987	1,513.65	630	686	827	33.66	25
1988	13,483.87	5,506	5,997	7,487	33.83	221
1991	1,061.00	406	442	619	34.31	18
1996	7,009.14	2,900	3,159	3,851	31.52	122
1998	26,471.23	10,292	11,210	15,262	31.83	479
2000	16,127.75	5,935	6,464	9,664	31.92	303
2001	5,503.51	1,964	2,139	3,364	32.00	105
2003	14,245.64	4,712	5,132	9,114	31.87	286
2007	20,621.98	5,477	5,965	14,657	31.79	461
2008	5,631.08	1,401	1,526	4,105	31.70	129

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
2010	19,035.29	4,045	4,406	14,630	31.50	464
2011	187,198.19	36,092	39,310	147,888	31.41	4,708
2014	780,161.32	100,407	109,359	670,802	30.47	22,015
2015	32,204.52	3,359	3,658	28,546	30.06	950
2016	12,899.16	1,016	1,107	11,793	29.24	403
2018	53,983.17	1,058	1,152	52,831	25.07	2,107
	1,361,844.93	273,846	298,261	1,063,584		35,084

HONESDALE

INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2026

1974	13,842.50	11,445	12,465	1,377	7.90	174
1976	283,889.99	233,034	253,810	30,080	7.92	3,798
1989	2,391.00	1,832	1,995	396	8.01	49
2000	9,755.96	6,816	7,424	2,332	8.01	291
2001	639.79	441	480	159	8.02	20
2002	41,537.34	28,108	30,614	10,923	8.00	1,365
2003	7,934.70	5,261	5,730	2,205	8.00	276
2004	37,186.06	23,940	26,074	11,112	8.02	1,386
2010	12,251.06	6,311	6,874	5,377	8.00	672
2011	24,652.58	11,927	12,990	11,662	8.00	1,458
2014	34,290.25	12,358	13,460	20,830	7.99	2,607
2015	30,727.79	9,378	10,214	20,514	7.97	2,574
2017	37,286.87	5,966	6,498	30,789	7.87	3,912
2018	78,699.45	4,824	5,254	73,445	7.66	9,588
	615,085.34	361,641	393,883	221,202		28,170

MILFORD

INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2038

1988	150,000.00	86,655	94,381	55,619	18.67	2,979
2012	76,259.80	20,026	21,811	54,448	18.25	2,983
	226,259.80	106,681	116,192	110,068		5,962

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHPOINT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
1975	144,193.04	121,395	132,218	11,975	6.99	1,713
1983	1,783.82	1,456	1,586	198	7.04	28
1984	8,520.87	6,920	7,537	984	7.04	140
1987	8,116.57	6,484	7,062	1,054	7.06	149
1988	12,137.89	9,638	10,497	1,641	7.06	232
1989	1,314.30	1,037	1,129	185	7.07	26
1990	43.39	34	37	6	7.07	1
1994	3,490.01	2,700	2,941	549	7.10	77
1996	1,937.00	1,470	1,601	336	7.08	47
1997	21,391.57	16,046	17,477	3,915	7.08	553
1998	12,668.96	9,390	10,227	2,442	7.07	345
2000	12,871.07	9,329	10,161	2,710	7.06	384
2001	5,503.50	3,937	4,288	1,215	7.06	172
2005	3,960.13	2,582	2,812	1,148	7.08	162
2007	23,522.81	14,554	15,852	7,671	7.09	1,082
2009	9,297.12	5,325	5,800	3,497	7.08	494
2010	19,146.24	10,448	11,379	7,767	7.08	1,097
2011	161,525.18	83,105	90,514	71,011	7.08	10,030
2014	20,893.71	8,142	8,868	12,026	7.05	1,706
2015	37,608.02	12,493	13,607	24,001	7.04	3,409
2016	65,176.41	17,128	18,655	46,521	7.01	6,636
2018	17,744.10	1,214	1,322	16,422	6.80	2,415
	592,845.71	344,827	375,570	217,276		30,898

LEASEHOLD IMPROVEMENTS  
INTERIM SURVIVOR CURVE.. IOWA 70-R1  
PROBABLE RETIREMENT YEAR.. 12-2019

2000	315,000.00	295,029	315,000
	315,000.00	295,029	315,000

BRIDGE STREET  
FULLY ACCRUED

1883	8,344.74	8,345	8,345
1891	3,862.10	3,862	3,862
1901	8,797.90	8,798	8,798
1912	486.10	486	486
1917	2,730.00	2,730	2,730

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRIDGE STREET FULLY ACCRUED						
1921	68.14	68	68			
1936	301.44	301	301			
1940	49.80	50	50			
1950	5,337.36	5,337	5,337			
1957	143.48	143	143			
1962	79.33	79	79			
1963	91,963.79	91,964	91,964			
1967	322.70	323	323			
1970	278.25	278	278			
1974	3,969.79	3,970	3,970			
1976	2,899.25	2,899	2,899			
1977	6,110.00	6,110	6,110			
1978	6,994.63	6,995	6,995			
1980	3,627.06	3,627	3,627			
1982	2,134.65	2,135	2,135			
1984	2,395.18	2,395	2,395			
1985	11,720.54	11,721	11,721			
1987	1,437.18	1,437	1,437			
1988	1,091.39	1,091	1,091			
1989	48,342.22	48,342	48,342			
1992	535.23	535	535			
1994	505.00	505	505			
1995	6,815.71	6,816	6,816			
1996	1,097.33	1,097	1,097			
1997	2,660.96	2,661	2,661			
1998	44.63	45	45			
2003	4,394.97	4,395	4,395			
	229,540.85	229,540	229,541			
OTHER STRUCTURES SURVIVOR CURVE.. IOWA 40-R2						
1963	353.46	306	353			
1996	548.83	298	549			
2002	60,664.40	26,419	48,915	11,749	21.71	541
2005	11,064.18	3,959	7,330	3,734	23.79	157

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
2011	10,153.98	2,224	4,118	6,036	26.75	226
2017	23,362.76	1,187	2,198	21,165	28.00	756
2018	55,923.17	1,040	1,926	53,998	26.45	2,042
	162,070.78	35,433	65,389	96,682		3,722
	22,156,098.93	9,122,027	9,935,310	12,220,789		575,042
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.3	2.60

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	19,160.18	18,522	18,309	851	0.67	851
2000	47,086.84	43,752	43,249	3,838	1.42	2,703
2001	12,167.72	10,799	10,675	1,493	2.25	664
2002	57,421.92	48,091	47,538	9,884	3.25	3,041
2003	12,589.63	9,914	9,800	2,790	4.25	656
2004	826.89	599	592	235	5.50	43
2005	1,086.91	720	712	375	6.75	56
2006	1,234.22	764	755	479	7.62	63
2007	1,312.22	755	746	566	8.50	67
2008	24,417.03	12,819	12,671	11,746	9.50	1,236
2010	2,239.24	952	941	1,298	11.50	113
2011	20,678.25	7,754	7,665	13,013	12.50	1,041
2014	33,759.66	7,596	7,509	26,251	15.50	1,694
2015	35,177.20	6,156	6,085	29,092	16.50	1,763
2016	233,275.70	29,159	28,823	204,453	17.50	11,683
2017	400,087.15	30,007	29,662	370,425	18.50	20,023
2018	31,159.18	779	770	30,389	19.50	1,558
	933,679.94	229,138	226,502	707,178		47,255

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 5.06



UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2010	33,244.94	28,258	33,245			
2011	5,097.89	3,823	5,098			
2015	4,313.90	1,510	2,037	2,277	6.50	350
2016	42,502.55	10,626	14,334	28,169	7.50	3,756
2017	3,747.59	562	758	2,990	8.50	352
	88,906.87	44,779	55,472	33,435		4,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 5.01

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2013	4,214.07	4,214	4,214			
2015	160,489.64	112,343	114,994	45,496	1.50	30,331
2016	4,339.34	2,170	2,221	2,118	2.50	847
	169,043.05	118,727	121,429	47,614		31,178
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 18.44

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2007	3,295,776.38	3,295,776	3,298,696	2,920-		
	3,295,776.38	3,295,776	3,298,696	2,920-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2018	314,259.74	17,787	10,093	304,167	8.33	36,515
	314,259.74	17,787	10,093	304,167		36,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	11.62

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2016	880,256.36	246,912	140,106	740,150	6.41	115,468
2018	628,718.90	35,585	20,192	608,527	8.33	73,052
	1,508,975.26	282,497	160,298	1,348,677		188,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 12.49

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2018	466,606.92	26,410	14,986	451,621	8.33	54,216
	466,606.92	26,410	14,986	451,621		54,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	11.62

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2018	425,300.10	24,072	13,659	411,641	8.33	49,417
	425,300.10	24,072	13,659	411,641		49,417
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	11.62

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
1985	5,500.00	5,500	5,500			
1998	6,700.32	6,513	3,570	3,130	0.58	3,130
2004	1,216.16	1,081	593	623	1.81	344
2011	49,119.84	34,924	19,142	29,978	3.05	9,829
2018	1,423,664.11	80,579	44,166	1,379,498	8.33	165,606
	1,486,200.43	128,597	72,971	1,413,229		178,909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.9	12.04



UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2004	1,768.11	1,282	1,298	470	5.50	85
	1,768.11	1,282	1,298	470		85
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	4.81

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	308,754.12	298,463	292,787	15,967	0.67	15,967
2000	222,340.24	206,592	202,663	19,677	1.42	13,857
2001	237,021.51	210,357	206,356	30,666	2.25	13,629
2002	75,121.24	62,914	61,717	13,404	3.25	4,124
2003	110,682.26	87,162	85,504	25,178	4.25	5,924
2004	270,994.91	196,471	192,734	78,261	5.50	14,229
2005	107,276.26	71,071	69,719	37,557	6.75	5,564
2006	272,070.63	168,344	165,142	106,929	7.62	14,033
2007	397,958.98	228,826	224,474	173,485	8.50	20,410
2008	194,881.81	102,313	100,367	94,515	9.50	9,949
2009	386,652.36	183,660	180,167	206,485	10.50	19,665
2010	528,508.76	224,616	220,344	308,165	11.50	26,797
2011	46,412.17	17,405	17,074	29,338	12.50	2,347
2012	106,370.79	34,571	33,914	72,457	13.50	5,367
2013	245,409.98	67,488	66,205	179,205	14.50	12,359
2014	495,061.18	111,389	109,271	385,790	15.50	24,890
2015	960,119.93	168,021	164,825	795,295	16.50	48,200
2016	569,090.97	71,136	69,783	499,308	17.50	28,532
2017	514,359.40	38,577	37,843	476,516	18.50	25,758
2018	591,630.19	14,791	14,510	577,120	19.50	29,596
	6,640,717.69	2,564,167	2,515,399	4,125,319		341,197
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 5.14

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-L3						
2003	68,109.74	55,891	61,657	6,453	3.44	1,876
2004	167,248.57	134,351	148,211	19,038	3.55	5,363
2007	13,369.18	9,932	10,957	2,412	3.98	606
2008	35,075.31	24,932	27,504	7,571	4.27	1,773
2009	48,114.46	32,270	35,598	12,516	4.66	2,686
2010	12,089.03	7,512	8,287	3,802	5.18	734
	344,006.29	264,888	292,214	51,792		13,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 3.79

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2009	6,162.16	5,854	1,625	4,537	0.50	4,537
2011	4,804.92	3,604	1,001	3,804	2.50	1,522
2017	713,345.03	107,002	29,709	683,636	8.50	80,428
	724,312.11	116,460	32,335	691,977		86,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 11.94

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1987	1,081.89	1,082	1,082			
1988	357.30	357	357			
1989	7,965.51	7,966	7,966			
1993	645.32	645	645			
1999	16,811.35	16,811	16,811			
2000	37,784.96	37,785	37,785			
2003	50,847.91	50,848	50,848			
2004	103,415.30	103,415	103,415			
2005	490,138.10	490,138	490,138			
2006	61,848.11	61,848	61,848			
2009	155,862.14	148,069	150,746	5,116	0.50	5,116
	926,757.89	918,964	921,641	5,117		5,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.55

UGI UTILITIES, INC. - GAS DIVISION - NORTH

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2007	137,069.69	105,087	107,373	29,697	3.50	8,485
2008	48,106.71	33,675	34,408	13,699	4.50	3,044
2009	72,298.45	45,789	46,785	25,513	5.50	4,639
2010	346,189.24	196,175	200,442	145,747	6.50	22,423
2011	26,672.91	13,336	13,626	13,047	7.50	1,740
2012	6,969.59	3,020	3,086	3,884	8.50	457
2014	262,109.02	78,633	80,344	181,765	10.50	17,311
2016	184,658.73	30,777	31,446	153,213	12.50	12,257
2017	64,069.97	6,407	6,547	57,523	13.50	4,261
2018	1,867.96	62	63	1,805	14.50	124
	1,150,012.27	512,961	524,120	625,892		74,741

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 6.50

**UGI UTILITIES, INC. – GAS DIVISION - CENTRAL**

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1892	1,496.50	1,496	1,496			
1894	2,650.57	2,651	2,651			
1897	3,621.53	3,622	3,622			
1898	13,387.22	13,387	13,387			
1899	1,044.85	1,045	1,045			
1900	748.25	748	748			
1901	4,491.26	4,491	4,491			
1903	8,221.11	8,221	8,221			
1904	43,088.40	43,088	43,088			
1905	1,680.87	1,681	1,681			
1906	471.47	471	471			
1907	75.00	75	75			
1908	1,941.30	1,941	1,941			
1910	526.00	520	526			
1911	2,693.57	2,645	2,694			
1912	31,916.65	31,133	31,917			
1913	1,141.85	1,107	1,142			
1916	1,200.00	1,141	1,200			
1917	701.79	663	702			
1918	1,973.32	1,851	1,973			
1920	2,993.63	2,772	2,994			
1922	1.00	1	1			
1925	4,047.55	3,624	4,048			
1927	1,435.71	1,268	1,436			
1928	962.33	844	962			
1934	951.47	800	951			
1936	52.56	44	53			
1938	15.58	13	16			
1939	13.75	11	14			
1940	15,225.35	12,219	15,225			
1943	2,221.48	1,740	2,221			
1944	161.26	125	161			
1945	629.70	485	630			
1947	1.00	1	1			
1949	181.23	135	181			
1953	35.07	25	35			
1955	7.72	5	8			
1958	142.79	97	143			
1959	131.99	89	132			
1961	47.49	31	47			
1962	10.00	7	10			
1971	6,120.00	3,540	6,120			
1972	7.08	4	7			



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1989	260.71	106	203	58	32.59	2
1997	3,274.34	1,371	2,621	653	29.51	22
2003	1,098.03	355	679	419	31.92	13
	163,100.33	151,689	161,970	1,130		37

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 0.02

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 60-R1						
1898	11.00	11	11			
1899	76.80	76	77			
1902	286.00	279	286			
1904	534.24	515	534			
1905	439.95	422	440			
1906	1,303.60	1,243	1,304			
1907	371.67	352	372			
1908	542.65	512	543			
1909	24.50	23	24			
1911	1.00	1	1			
1912	308.44	285	308			
1913	406.05	373	406			
1914	104.20	95	104			
1915	83.46	76	83			
1916	271.07	245	271			
1917	13.60	12	14			
1918	364.18	325	364			
1919	372.95	331	373			
1920	422.37	373	422			
1921	3.00	3	3			
1922	214.30	187	214			
1923	233.93	203	234			
1924	186.30	160	186			
1925	648.74	555	649			
1926	81.77	70	82			
1927	1,265.69	1,069	1,266			
1928	342.53	287	343			
1929	105.29	88	105			
1930	153.25	127	153			
1931	259.70	213	260			
1932	11.55	9	12			
1933	99.17	80	99			
1934	711.79	572	712			
1935	219.39	175	219			
1936	178.48	141	178			
1937	16.54	13	17			
1938	97.49	76	97			
1939	1,167.50	902	1,168			
1940	4,651.28	3,562	4,651			
1941	570.16	433	570			
1942	210.83	159	211			
1943	372.59	278	373			
1944	869.26	642	869			
1945	288.26	211	288			

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 60-R1						
1946	1,980.20	1,436	1,980			
1947	494.28	355	494			
1948	1,215.91	865	1,216			
1949	409.99	289	410			
1950	8.42	6	8			
1951	174.36	120	174			
1952	33.53	23	34			
1953	319.31	215	319			
1954	18.46	12	18			
1955	100.07	66	100			
1956	5.20	3	5			
1957	125.16	80	125			
1958	78.61	50	79			
1959	140.63	88	141			
1960	48.55	30	49			
1961	238.74	146	239			
1962	73.00	44	73			
1963	30.64	18	31			
1964	327.04	191	327			
1965	1,949.99	1,123	1,950			
1966	210.02	119	208	2	25.97	
1967	601.24	336	587	14	26.51	1
1968	260.06	143	250	10	27.05	
1969	30.26	16	28	2	27.59	
1970	494.97	263	459	36	28.14	1
1971	59.23	31	54	5	28.70	
1972	350.14	179	312	38	29.26	1
1973	44.07	22	38	6	29.83	
1974	183.82	91	159	25	30.41	1
1975	51.01	25	44	7	30.99	
1976	10.01	5	9	1	31.57	
1982	289.96	120	209	81	35.20	2
1991	292.64	93	162	131	40.96	3
1998	643.99	233	407	237	35.61	7
2011	87.04	15	26	61	37.35	2
	30,277.07	22,615	29,620	657		18

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 0.06

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 328 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1931	154.10	154	154			
1945	22.99	23	23			
1953	330.80	331	331			
1961	466.92	467	467			
1962	288.39	288	288			
	1,263.20	1,263	1,263			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1925	189.95	190	190			
1927	18,125.42	18,125	18,125			
1930	33.50	34	34			
1932	286.63	287	287			
1948	75.00	75	75			
1953	1,624.46	1,624	1,624			
1955	1,968.24	1,968	1,968			
1956	165.09	165	165			
1957	4,854.42	4,854	4,854			
1958	592.97	593	593			
1959	6,765.22	6,765	6,765			
1960	3,361.70	3,362	3,362			
1961	1,509.75	1,510	1,510			
1964	132.84	133	133			
1967	78.04	78	78			
1979	5,021.43	5,021	5,020		1	
	44,784.66	44,784	44,783		2	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 330 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1923	704.67	705	705			
1926	1,923.69	1,924	1,924			
1930	1,001.26	1,001	1,001			
1933	627.61	628	628			
1935	108.46	108	108			
1939	17.42	17	17			
1941	3,414.11	3,414	3,414			
1942	779.98	780	780			
1944	470.98	471	471			
1945	6,271.05	6,271	6,271			
1946	904.72	905	905			
1947	274.43	274	274			
1954	331.39	331	331			
1971	894.00	894	894			
2004	484.83	485	150,293	149,808-		
	18,208.60	18,208	168,016	149,807-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 331 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1900	115.50	116	116			
1901	202.95	203	203			
1904	127.93	128	128			
1905	12.45	12	12			
1906	1,080.85	1,081	1,081			
1907	1,477.83	1,478	1,478			
1908	298.52	299	299			
1909	158.72	159	159			
1910	277.88	278	278			
1911	291.82	292	292			
1912	214.87	215	215			
1914	441.31	441	441			
1915	189.45	189	189			
1919	640.55	641	641			
1923	501.79	502	502			
1926	432.64	433	433			
1927	569.18	569	569			
1930	299.31	299	299			
1938	388.95	389	389			
1939	380.36	380	380			
1941	672.69	673	673			
1942	957.14	957	957			
1943	255.87	256	256			
1945	812.99	813	813			
1946	296.62	297	297			
1950	235.61	236	236			
1954	200.97	201	201			
1961	296.02	296	296			
1963	413.45	413	413			
1964	1,320.34	1,320	1,320			
1971	10,716.00	10,716	10,716			
1980	66.91	67	67			
1986	93.25	93	50,032	49,939-		
	24,440.72	24,442	74,381	49,940-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-L0						
1895	16.96	13	17			
1898	6,981.14	5,318	6,981			
1899	7,115.14	5,395	7,115			
1900	2,982.56	2,252	2,983			
1901	9,652.93	7,254	9,653			
1902	13,659.72	10,216	13,660			
1903	14,815.75	11,030	14,816			
1904	1,275.77	945	1,276			
1905	513.25	378	513			
1906	6,359.95	4,667	6,360			
1907	3,151.76	2,301	3,152			
1908	2,862.37	2,080	2,862			
1909	307.46	222	307			
1910	2,431.84	1,749	2,432			
1911	2,319.31	1,660	2,319			
1912	5,593.31	3,982	5,593			
1913	6,309.19	4,469	6,309			
1914	4,636.59	3,266	4,637			
1915	6,215.03	4,354	6,215			
1916	4,867.38	3,392	4,867			
1917	88.42	61	88			
1918	3,165.58	2,182	3,166			
1919	11,810.32	8,091	11,810			
1920	1,551.67	1,057	1,552			
1921	4,953.14	3,354	4,953			
1922	1,197.31	806	1,197			
1923	26,520.98	17,747	26,521			
1924	3,581.94	2,382	3,582			
1925	846.23	559	846			
1926	8,969.93	5,892	8,970			
1927	500.19	327	500			
1928	1,246.96	809	1,247			
1929	822.22	530	822			
1930	5,959.34	3,814	5,959			
1931	284.85	181	285			
1932	295.44	187	295			
1933	1,434.24	899	1,434			
1934	734.99	458	735			
1935	655.62	405	656			
1936	590.14	362	590			
1937	1,716.44	1,045	1,716			
1938	6,274.96	3,793	6,275			
1939	20,933.33	12,556	20,933			
1940	54,988.08	32,724	54,988			



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-L0						
1941	8,386.40	4,952	8,386			
1942	3,472.45	2,034	3,472			
1943	5,918.84	3,438	5,919			
1944	5,041.98	2,905	5,042			
1945	8,811.89	5,034	8,812			
1946	10,683.12	6,051	10,683			
1947	2,599.34	1,460	2,599			
1948	50,912.72	28,327	50,913			
1949	7,587.88	4,183	7,588			
1950	1,414.44	773	1,414			
1951	2,347.14	1,270	2,347			
1952	485.25	260	485			
1953	7,899.95	4,192	7,900			
1954	7,421.47	3,899	7,421			
1955	7,758.34	4,034	7,758			
1956	11,247.12	5,789	11,247			
1957	19,011.79	9,680	19,012			
1958	5,911.91	2,979	5,912			
1959	9,496.60	4,730	9,497			
1960	6,128.13	3,018	6,114	14	23.85	1
1961	12,642.83	6,157	12,472	171	24.11	7
1962	10,595.86	5,100	10,331	265	24.38	11
1963	15,728.29	7,479	15,150	578	24.65	23
1964	23,533.62	11,051	22,386	1,148	24.93	46
1965	12,682.25	5,882	11,915	767	25.20	30
1966	21,327.23	9,765	19,781	1,546	25.48	61
1967	24,415.86	11,034	22,352	2,064	25.76	80
1968	23,449.66	10,452	21,173	2,277	26.05	87
1969	9,454.39	4,156	8,419	1,035	26.34	39
1970	20,918.97	9,066	18,365	2,554	26.63	96
1971	26,190.05	11,189	22,666	3,524	26.92	131
1972	25,358.45	10,672	21,619	3,739	27.22	137
1973	4,139.67	1,716	3,476	664	27.52	24
1974	7,177.74	2,929	5,933	1,245	27.82	45
1975	1,091.28	438	887	204	28.13	7
1976	6,710.04	2,650	5,368	1,342	28.44	47
1979	250.51	94	190	61	29.38	2
1981	1,631.45	589	1,193	438	30.03	15
1982	2,373.67	840	1,702	672	30.36	22
1984	1,137.79	387	784	354	31.03	11
1986	1,947.22	633	1,282	665	31.71	21
1987	7.07	2	4	3	32.06	
1992	1,441.13	741	1,441			

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-L0						
1994	797.78	393	797	1	25.01	
1996	1,112.78	522	1,059	54	25.14	2
1997	50,846.74	23,232	47,122	3,725	25.26	147
	750,688.82	411,341	721,575	29,114		1,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 0.15

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 24-03						
1930	204.20	186	204			
1935	120.07	97	120			
1940	517.12	364	517			
1941	63.36	43	63			
1942	66.33	44	66			
1944	162.93	102	161	2	9.02	
1945	149.20	90	142	7	9.49	1
1946	66.33	39	61	5	9.95	1
1947	377.00	213	335	42	10.42	4
1948	71.07	39	61	10	10.87	1
1949	309.80	164	258	52	11.33	5
1951	5,204.61	2,552	4,016	1,189	12.23	97
1952	1,807.46	853	1,342	465	12.67	37
1956	286.49	115	181	105	14.40	7
1961	1,101.38	347	546	555	16.44	34
1962	4,056.52	1,212	1,907	2,150	16.83	128
1963	170.93	48	76	95	17.21	6
1964	299.84	80	126	174	17.59	10
1965	50.59	13	20	31	17.95	2
1966	1,350.83	320	504	847	18.31	46
1968	2,210.03	460	724	1,486	19.01	78
1969	303.35	59	93	210	19.34	11
1971	595.45	100	157	438	19.98	22
1972	346.72	54	85	262	20.29	13
1974	403.54	53	83	321	20.87	15
1975	97.38	12	19	78	21.14	4
1977	28.40	3	5	23	21.65	1
1978	1,083.00	95	149	934	21.89	43
1979	339.25	27	42	297	22.11	13
1982	53.86	3	5	49	22.70	2
1983	379.02	18	28	351	22.87	15
1985	2,651.47	93	146	2,505	23.16	108
1986	6,747.73	202	318	6,430	23.28	276
1987	1,817.19	46	72	1,745	23.39	75
1988	141.62	3	5	137	23.48	6
1989	1,111.30	20	31	1,080	23.56	46
1991	5,631.37	80	126	5,505	23.66	233
1992	4,412.23	2,664	4,192	220	17.23	13
1993	19,381.40	11,598	18,251	1,130	16.95	67
1994	442.09	262	412	30	16.73	2
1995	495.45	289	455	40	16.59	2
1996	2,814.04	1,628	2,562	252	16.21	16
2005	37.73	18	28	10	13.78	1

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 24-03						
2006	2,093.07	995	1,566	527	13.52	39
2007	18,487.87	8,506	13,386	5,102	13.20	387
2011	1,184.07	454	714	470	12.07	39
	89,724.69	34,663	54,360	35,365		1,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 2.12

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
1955	11,947.50	11,948	11,948			
1966	4,088.00	3,724	4,088			
1967	19,012.74	17,105	19,013			
1971	5,152.00	4,405	5,152			
1980	3,694.10	2,768	3,694			
1987	4,516.83	2,972	4,415	102	10.26	10
1990	1,192.55	734	1,091	102	11.53	9
	49,603.72	43,656	49,401	203		19
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 0.04

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 337 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1927	67.99	68	68			
1939	980.88	981	981			
1940	1,425.13	1,425	1,425			
1949	572.00	572	572			
1951	46.00	46	46			
1953	47.17	47	47			
1955	112.81	113	113			
1958	477.96	478	478			
1960	614.73	615	615			
1962	1,381.00	1,381	1,381			
1965	4,766.93	4,767	4,767			
1966	157.76	158	158			
1967	150.15	150	150			
1968	23.17	23	23			
1969	238.47	238	238			
	11,062.15	11,062	11,062			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R4						
1883	45.00	45	45			
1897	69.45	69	69			
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	833	835			
1913	222.36	221	222			
1914	14.50	14	14			
1915	224.10	222	224			
1916	117.50	116	117			
1917	64.30	63	64			
1926	6,471.58	6,176	6,227	245	3.20	77
1929	1,806.23	1,704	1,718	88	3.96	22
1930	2,041.31	1,918	1,934	107	4.22	25
1931	27,123.22	25,384	25,593	1,530	4.49	341
1932	2,640.53	2,461	2,481	160	4.75	34
1933	538.99	500	504	35	5.02	7
1934	812.94	751	757	56	5.30	11
1935	12.64	12	12	1	5.58	
1937	203.24	185	187	16	6.15	3
1938	375.47	341	344	31	6.44	5
1939	962.92	870	877	86	6.75	13
1940	6,450.60	5,799	5,847	604	7.07	85
1941	592.71	530	534	59	7.39	8
1942	337.44	300	302	35	7.73	5
1943	60.01	53	53	7	8.09	1
1944	422.25	371	374	48	8.46	6
1945	631.09	551	556	75	8.85	8
1946	3,351.10	2,908	2,932	419	9.25	45
1947	2,508.33	2,161	2,179	329	9.68	34
1948	4,635.54	3,965	3,998	638	10.13	63
1949	1,157.34	982	990	167	10.60	16
1950	190.65	160	161	30	11.10	3
1951	4,042.41	3,372	3,400	642	11.61	55
1952	198.20	164	165	33	12.15	3
1953	5,400.53	4,419	4,455	946	12.72	74
1954	14,353.89	11,627	11,723	2,631	13.30	198
1955	8,390.67	6,723	6,778	1,613	13.91	116
1956	78,471.52	62,172	62,683	15,789	14.54	1,086
1957	2,231.51	1,748	1,762	470	15.18	31
1958	3,854.85	2,983	3,008	847	15.83	54
1959	3,405.26	2,603	2,624	781	16.50	47
1960	11,197.19	8,449	8,518	2,679	17.18	156

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R4						
1961	2,660.99	1,982	1,998	663	17.87	37
1962	3,222.41	2,368	2,387	835	18.57	45
1963	3,157.03	2,287	2,306	851	19.28	44
1964	5,365.41	3,832	3,863	1,502	20.00	75
1965	6,572.95	4,627	4,665	1,908	20.72	92
1966	36,334.10	25,195	25,402	10,932	21.46	509
1967	22,318.73	15,237	15,362	6,957	22.21	313
1968	3,796.90	2,550	2,571	1,226	22.98	53
1969	12,470.57	8,239	8,307	4,164	23.75	175
1970	18,015.96	11,703	11,799	6,217	24.53	253
1971	1,199.64	766	772	428	25.32	17
1972	11,935.28	7,480	7,541	4,394	26.13	168
1973	5,080.37	3,125	3,151	1,929	26.94	72
1974	8,346.12	5,035	5,076	3,270	27.77	118
1975	11,480.98	6,790	6,846	4,635	28.60	162
1976	7,995.15	4,632	4,670	3,325	29.45	113
1977	11,905.30	6,752	6,808	5,097	30.30	168
1978	12,918.41	7,166	7,225	5,693	31.17	183
1979	7,570.24	4,105	4,139	3,431	32.04	107
1980	4,856.13	2,572	2,593	2,263	32.92	69
1981	73,749.17	38,128	38,441	35,308	33.81	1,044
1982	10,050.64	5,067	5,109	4,942	34.71	142
1983	9,041.47	4,442	4,479	4,562	35.61	128
1984	15,250.78	7,292	7,352	7,899	36.53	216
1985	26,754.50	12,441	12,543	14,212	37.45	379
1986	14,112.19	6,377	6,429	7,683	38.37	200
1987	3,342.10	1,465	1,477	1,865	39.31	47
1988	11,301.63	4,803	4,842	6,460	40.25	160
1989	1,090.00	449	453	637	41.19	15
1990	8,000.14	3,184	3,210	4,790	42.14	114
1991	117,309.04	45,097	45,468	71,841	43.09	1,667
1992	25,030.74	9,790	9,871	15,160	40.87	371
1993	12,460.42	4,720	4,759	7,701	41.41	186
1994	6,889.97	2,507	2,528	4,362	42.41	103
1995	12,673.77	4,421	4,457	8,217	43.41	189
1996	12,902.15	4,307	4,342	8,560	44.41	193
1997	66,170.17	21,095	21,268	44,902	45.41	989
1998	16,023.55	4,868	4,908	11,116	46.41	240
1999	3,898.06	1,133	1,142	2,756	46.97	59
2000	5,089.04	1,403	1,415	3,674	47.97	77
2001	2,659.41	693	699	1,960	48.97	40
2002	551.45	135	136	415	49.97	8



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R4						
2003	1,306.89	301	303	1,004	50.97	20
2004	373.65	80	81	293	51.97	6
2007	10,611.38	1,803	1,818	8,793	54.97	160
	868,159.56	484,219	488,127	380,033		12,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	1.40

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1						
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,057	2,058			
1959	300.33	297	300			
1960	6,541.37	6,393	6,541			
1961	4,353.35	4,207	4,353			
1962	2,282.71	2,180	2,283			
1963	736.08	695	736			
1964	190.55	178	191			
1965	2,343.06	2,164	2,343			
1966	2,250.24	2,057	2,250			
1967	9,977.71	9,020	9,978			
1968	2,151.32	1,923	2,151			
1969	544.69	481	545			
1970	40.03	35	40			
1971	1,214.19	1,047	1,214			
1973	700.59	589	701			
1974	4,750.87	3,938	4,751			
1977	193.66	154	194			
1978	2,207.46	1,723	2,207			
1979	2,203.60	1,691	2,204			
1983	5,281.99	3,764	5,077	205	8.62	24
1984	369.17	258	348	21	9.05	2
1985	9,821.44	6,711	9,051	770	9.50	81
1986	241.46	161	217	24	9.95	2
1987	1,014.54	662	893	122	10.42	12
1988	31,015.80	19,747	26,633	4,383	10.90	402
1989	44,844.88	27,819	37,520	7,325	11.39	643
1994	601.90	401	541	61	12.11	5

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1						
1996	1,215.58	768	1,036	180	12.96	14
1998	1,575.63	935	1,261	315	13.88	23
2004	1,760.08	820	1,106	654	16.33	40
	150,662.17	110,754	136,602	14,060		1,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 0.83

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1900	71,233.81	71,213	71,234			
1902	24,080.52	23,881	24,081			
1903	33,197.34	32,842	33,197			
1904	1,964.62	1,937	1,965			
1906	2,420.69	2,371	2,421			
1907	8,730.25	8,521	8,730			
1910	749.15	723	749			
1913	1,738.46	1,660	1,738			
1915	77.22	73	77			
1922	35.55	33	36			
1925	1,356.81	1,236	1,357			
1926	46,464.38	42,157	46,464			
1927	2,171.63	1,962	2,172			
1928	180.25	162	180			
1929	27,529.19	24,662	27,529			
1930	2,522.76	2,250	2,523			
1931	296.56	263	297			
1932	122,819.26	108,572	122,819			
1933	4,897.35	4,309	4,897			
1934	10,855.44	9,505	10,855			
1935	1,410.95	1,229	1,411			
1936	16,622.35	14,407	16,622			
1937	2,388.88	2,059	2,389			
1938	2,797.65	2,398	2,798			
1939	797.65	680	798			
1940	11,364.66	9,627	11,365			
1941	11,633.51	9,794	11,634			
1942	1,215.69	1,017	1,216			
1943	5,838.88	4,851	5,839			
1944	48.34	40	48			
1945	1,498.10	1,227	1,478	20	12.67	2
1946	4,905.03	3,987	4,803	102	13.10	8
1947	24,941.60	20,114	24,229	713	13.55	53
1948	98,837.20	79,056	95,230	3,607	14.01	257
1949	28,199.11	22,366	26,942	1,257	14.48	87
1950	2,735.68	2,151	2,591	145	14.97	10
1951	202,177.37	157,496	189,718	12,459	15.47	805
1952	22,207.66	17,138	20,644	1,564	15.98	98
1953	200,020.82	152,844	184,114	15,907	16.51	963
1954	798,248.09	603,819	727,354	70,894	17.05	4,158
1955	81,749.31	61,195	73,715	8,034	17.60	456
1956	1,473,781.22	1,091,232	1,314,486	159,295	18.17	8,767
1957	311,182.44	227,829	274,440	36,742	18.75	1,960
1958	299,804.72	216,972	261,362	38,443	19.34	1,988

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1959	613,382.05	438,568	528,294	85,088	19.95	4,265
1960	674,919.59	476,689	574,214	100,706	20.56	4,898
1961	47,891.52	33,394	40,226	7,666	21.19	362
1962	190,718.09	131,241	158,091	32,627	21.83	1,495
1963	122,060.87	82,862	99,815	22,246	22.48	990
1964	290,969.66	194,784	234,635	56,335	23.14	2,435
1965	701,420.51	462,839	557,531	143,890	23.81	6,043
1966	720,897.81	468,584	564,451	156,447	24.50	6,386
1967	215,827.53	138,160	166,426	49,402	25.19	1,961
1968	370,389.64	233,397	281,147	89,243	25.89	3,447
1969	640,788.57	397,289	478,570	162,219	26.60	6,098
1970	875,035.93	533,518	642,670	232,366	27.32	8,505
1971	453,960.20	272,054	327,713	126,247	28.05	4,501
1972	966,619.22	569,058	685,481	281,138	28.79	9,765
1973	373,697.43	215,997	260,188	113,509	29.54	3,843
1974	486,480.16	275,902	332,348	154,132	30.30	5,087
1975	297,117.41	165,283	199,098	98,019	31.06	3,156
1976	137,471.87	74,962	90,298	47,174	31.83	1,482
1977	136,380.55	72,846	87,749	48,632	32.61	1,491
1978	287,058.05	150,091	180,798	106,260	33.40	3,181
1979	501,981.46	256,799	309,337	192,644	34.19	5,635
1980	243,613.68	121,807	146,727	96,887	35.00	2,768
1981	283,711.51	138,573	166,924	116,788	35.81	3,261
1982	319,398.12	152,308	183,469	135,929	36.62	3,712
1983	524,887.81	244,073	294,008	230,880	37.45	6,165
1984	749,802.45	339,765	409,277	340,525	38.28	8,896
1985	455,843.70	201,091	242,232	213,612	39.12	5,460
1986	565,064.08	242,492	292,103	272,961	39.96	6,831
1987	414,536.27	172,804	208,158	206,378	40.82	5,056
1988	491,903.15	199,078	239,807	252,096	41.67	6,050
1989	207,476.32	81,391	98,043	109,433	42.54	2,572
1990	360,151.18	136,807	164,796	195,355	43.41	4,500
1991	2,298,208.76	844,109	1,016,804	1,281,405	44.29	28,932
1992	1,177,930.89	466,932	562,461	615,470	39.97	15,398
1993	1,136,543.85	436,206	525,449	611,095	40.54	15,074
1994	971,986.45	358,274	431,573	540,413	41.54	13,009
1995	571,723.50	203,362	244,968	326,756	42.11	7,760
1996	818,847.73	280,537	337,932	480,916	42.69	11,265
1997	1,998,383.02	653,871	787,645	1,210,738	43.69	27,712
1998	1,719,914.59	539,881	650,335	1,069,580	44.26	24,166
1999	1,080,765.90	322,501	388,481	692,285	45.26	15,296
2000	2,093,639.95	596,059	718,006	1,375,634	45.85	30,003
2001	940,486.78	253,085	304,863	635,624	46.85	13,567
2002	1,450,386.34	369,994	445,691	1,004,695	47.45	21,174

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
2003	537,154.95	128,595	154,904	382,251	48.45	7,890
2004	239,158.46	53,858	64,877	174,281	49.04	3,554
2005	237,738.75	49,782	59,967	177,772	50.04	3,553
2006	169,927.36	33,102	39,874	130,053	50.64	2,568
2007	494,828.79	88,525	106,636	388,193	51.64	7,517
2008	116,446.66	19,330	23,285	93,162	52.12	1,787
2009	12,014.64	1,826	2,200	9,815	53.00	185
2010	222,615.19	30,454	36,684	185,931	53.61	3,468
2011	140,623.77	16,987	20,462	120,162	54.61	2,200
2012	28,451.16	2,996	3,609	24,842	55.23	450
2013	2,361,672.12	211,606	254,898	2,106,774	55.85	37,722
2014	9,397.12	690	831	8,566	56.85	151
	38,518,031.27	16,678,928	20,045,606	18,472,425		454,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.7 1.18

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 49-R2						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	60	63			
1938	130.20	123	130			
1939	199.99	187	200			
1940	188.95	176	189			
1942	115.52	106	116			
1943	207.70	189	208			
1944	83.77	76	84			
1945	174.42	157	174			
1946	163.63	146	164			
1947	277.29	246	277			
1948	89.09	79	89			
1950	7.97	7	8			
1952	18.79	16	19			
1953	5,944.35	5,061	5,944			
1954	8,508.82	7,189	8,509			
1955	7,542.08	6,323	7,542			
1956	39,702.37	33,018	39,702			
1957	13,574.54	11,195	13,575			
1958	6,469.06	5,289	6,469			
1959	9,801.88	7,944	9,802			
1960	24,067.26	19,323	24,044	23	9.66	2
1961	5,498.45	4,373	5,441	57	10.03	6
1962	12,455.03	9,806	12,202	253	10.42	24
1963	5,203.12	4,054	5,045	158	10.82	15
1964	19,172.75	14,783	18,395	778	11.22	69
1965	16,408.17	12,510	15,567	841	11.64	72
1966	43,116.46	32,496	40,436	2,680	12.07	222
1967	18,626.28	13,867	17,255	1,371	12.52	110
1968	18,055.59	13,276	16,520	1,536	12.97	118
1969	32,278.33	23,425	29,148	3,130	13.44	233
1970	15,250.12	10,918	13,586	1,664	13.92	120
1971	26,308.31	18,572	23,110	3,198	14.41	222
1972	26,694.33	18,572	23,110	3,584	14.91	240
1973	12,036.90	8,249	10,264	1,773	15.42	115
1974	18,632.52	12,567	15,638	2,995	15.95	188
1975	30,467.80	20,214	25,153	5,315	16.49	322
1976	138,678.97	90,452	112,552	26,127	17.04	1,533
1977	14,832.80	9,502	11,824	3,009	17.61	171
1978	22,161.07	13,939	17,345	4,816	18.18	265
1979	41,008.38	25,300	31,482	9,526	18.77	508
1980	13,577.55	8,213	10,220	3,358	19.36	173
1981	82,437.31	48,840	60,773	21,664	19.97	1,085

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 49-R2						
1982	156,845.27	90,939	113,158	43,687	20.59	2,122
1983	24,048.18	13,634	16,965	7,083	21.22	334
1984	50,677.87	28,059	34,915	15,763	21.87	721
1985	86,879.75	46,951	58,423	28,457	22.52	1,264
1986	86,985.91	45,836	57,035	29,951	23.18	1,292
1987	52,185.49	26,785	33,329	18,856	23.85	791
1988	411,643.09	205,570	255,797	155,846	24.53	6,353
1989	41,658.60	20,209	25,147	16,512	25.23	654
1990	297,917.74	140,266	174,537	123,381	25.93	4,758
1991	147,610.27	67,359	83,817	63,793	26.64	2,395
1992	264,883.76	139,753	173,899	90,985	23.50	3,872
1993	163,266.69	83,691	104,139	59,128	24.01	2,463
1994	349,935.44	173,953	216,455	133,480	24.53	5,442
1995	117,235.62	56,426	70,213	47,023	25.06	1,876
1996	215,121.50	100,031	124,472	90,650	25.60	3,541
1997	728,580.35	325,093	404,524	324,056	26.37	12,289
1998	560,594.04	240,663	299,464	261,130	26.92	9,700
1999	16,725.51	6,891	8,575	8,151	27.48	297
2000	174,732.10	68,879	85,708	89,024	28.05	3,174
2001	495,273.00	187,114	232,832	262,441	28.41	9,238
2002	154,135.03	55,350	68,874	85,261	29.00	2,940
2003	301,200.83	102,438	127,467	173,734	29.59	5,871
2004	59,852.58	19,189	23,877	35,976	30.20	1,191
2005	86,161.34	26,029	32,389	53,772	30.61	1,757
2006	82,235.60	23,174	28,836	53,400	31.23	1,710
2007	11,729.27	3,074	3,825	7,904	31.67	250
2008	249,781.89	60,897	75,776	174,006	32.18	5,407
2012	19,034.42	3,068	3,818	15,216	33.82	450
2013	11,199.27	1,552	1,931	9,268	34.18	271
	6,148,406.10	2,873,755	3,572,615	2,575,791		98,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 1.60



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R0.5						
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	612	706			
1982	5,572.11	4,535	5,572			
1983	1,354.71	1,079	1,355			
1984	2,338.50	1,822	2,296	42	5.08	8
1985	8,363.40	6,371	8,028	335	5.48	61
1986	1,865.01	1,388	1,749	116	5.88	20
1987	8,236.27	5,987	7,544	692	6.28	110
1988	56,812.32	40,263	50,735	6,077	6.70	907
1989	6,202.17	4,282	5,396	806	7.12	113
1990	81,477.96	54,767	69,011	12,467	7.54	1,653
1991	19,398.63	12,668	15,963	3,436	7.98	431
1992	11,826.34	9,158	11,540	286	7.65	37
1993	4,988.84	3,792	4,778	211	7.97	26
1994	24,237.82	18,045	22,738	1,500	8.32	180
1995	53,971.10	39,275	49,490	4,481	8.70	515
1996	2,814.71	2,004	2,525	290	9.00	32
1997	270.53	187	236	35	9.42	4
2000	83,012.05	52,721	66,433	16,579	10.49	1,580
2001	21,876.59	13,434	16,928	4,949	10.84	457
2004	19,336.59	10,527	13,265	6,072	11.93	509
2009	239,511.48	99,661	125,582	113,929	13.33	8,547
2010	493,162.42	189,868	239,251	253,911	13.58	18,697
2011	679,759.29	240,091	302,537	377,222	13.73	27,474
2012	572,350.00	183,038	230,645	341,705	13.83	24,708
2013	629,591.21	178,678	225,151	404,440	13.88	29,138
2014	214,236.53	52,531	66,194	148,043	13.85	10,689
2015	223,230.20	45,539	57,384	165,846	13.65	12,150
	3,486,136.42	1,291,956	1,622,665	1,863,471		138,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 3.96

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	786	802			
1958	54.05	52	54			
1959	1,630.62	1,560	1,631			
1962	268.78	251	269			
1964	542.39	500	542			
1965	237.71	218	238			
1966	1,610.42	1,464	1,610			
1967	1,046.31	944	1,046			
1968	8,185.23	7,336	8,185			
1969	1,294.81	1,152	1,295			
1970	2,302.48	2,033	2,302			
1971	4,402.26	3,856	4,402			
1972	6,378.34	5,544	6,378			
1973	2,116.13	1,824	2,116			
1974	772.96	661	773			
1975	728.51	617	729			
1976	666.84	559	667			
1977	2,372.22	1,968	2,372			
1978	395.78	325	396			
1979	1,489.70	1,208	1,484	6	6.63	1
1980	1,156.83	925	1,136	21	7.00	3
1981	1,410.00	1,112	1,366	44	7.39	6
1982	4,310.08	3,348	4,113	197	7.81	25
1983	3,348.16	2,559	3,143	205	8.25	25
1984	3,634.15	2,730	3,353	281	8.71	32
1985	5,292.73	3,901	4,792	501	9.20	54
1986	1,466.52	1,059	1,301	166	9.72	17
1987	1,617.48	1,143	1,404	213	10.26	21
1988	7,215.84	4,985	6,123	1,093	10.82	101
1989	11,462.74	7,729	9,494	1,969	11.40	173
1990	14,888.28	9,780	12,014	2,874	12.01	239
1991	14,350.24	9,172	11,267	3,083	12.63	244
1992	10,561.54	7,264	8,923	1,639	11.92	138

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
1993	9,905.10	6,652	8,171	1,734	12.35	140
1994	3,879.74	2,531	3,109	771	12.93	60
1995	7,818.56	4,944	6,073	1,746	13.51	129
	140,637.24	103,714	124,095	16,542		1,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 1.00

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,352	4,385			
1986	38,021.86	37,318	38,022			
1990	11,962.90	11,143	11,791	172	1.37	126
1991	2,199.99	2,022	2,140	60	1.62	37
1992	1,383.30	1,296	1,371	12	1.76	7
1995	24,385.78	21,942	23,218	1,168	2.59	451
1996	494.25	438	463	31	2.87	11
2015	100,388.74	19,536	20,673	79,716	14.49	5,501
	210,010.97	124,836	128,852	81,159		6,133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 2.92

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1903	298.00	298	298			
1904	222.17	222	222			
1929	410.41	378	395	15	5.10	3
1930	548.08	503	526	22	5.36	4
1931	10,677.87	9,756	10,198	480	5.61	86
1932	38.71	35	37	2	5.87	
1933	55.00	50	52	3	6.13	
1934	123.52	111	116	8	6.40	1
1935	533.10	478	500	33	6.67	5
1936	100.54	90	94	7	6.94	1
1937	223.29	198	207	16	7.22	2
1938	178.56	158	165	14	7.50	2
1939	285.78	252	263	23	7.79	3
1940	249.96	219	229	21	8.08	3
1941	57.82	50	52	6	8.39	1
1942	19.44	17	18	1	8.71	
1944	36.92	32	33	4	9.37	
1945	59.80	51	53	7	9.72	1
1946	160.11	135	141	19	10.08	2
1947	235.63	198	207	29	10.46	3
1948	51.03	43	45	6	10.85	1
1949	2,077.70	1,718	1,796	282	11.25	25
1950	1,726.56	1,417	1,481	246	11.66	21
1951	360.18	293	306	54	12.09	4
1952	287.05	232	243	44	12.54	4
1953	1,145.40	916	958	187	13.00	14
1954	877.98	696	728	150	13.47	11
1955	3,133.21	2,460	2,572	561	13.96	40
1956	1,794.30	1,395	1,458	336	14.46	23
1957	5,277.55	4,061	4,245	1,033	14.98	69
1958	1,136.57	865	904	233	15.51	15
1959	1,431.64	1,078	1,127	305	16.06	19
1960	1,139.60	848	886	254	16.62	15
1961	1,739.80	1,280	1,338	402	17.19	23
1962	534.64	388	406	129	17.78	7
1963	1,024.78	735	768	257	18.38	14
1964	2,424.42	1,716	1,794	630	18.99	33
1965	1,904.74	1,330	1,390	515	19.62	26
1966	14,200.26	9,774	10,217	3,983	20.26	197
1967	36,083.66	24,476	25,586	10,498	20.91	502
1968	18,362.30	12,269	12,825	5,537	21.57	257
1969	11,282.03	7,420	7,757	3,525	22.25	158
1970	6,080.40	3,935	4,113	1,967	22.93	86
1971	15,534.05	9,887	10,335	5,199	23.63	220

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1972	18,498.57	11,574	12,099	6,400	24.33	263
1973	38,364.70	23,580	24,649	13,716	25.05	548
1974	49,272.90	29,730	31,078	18,195	25.78	706
1975	37,863.68	22,421	23,438	14,426	26.51	544
1976	13,898.67	8,070	8,436	5,463	27.26	200
1977	19,181.60	10,916	11,411	7,771	28.01	277
1978	24,833.70	13,842	14,470	10,364	28.77	360
1979	27,735.34	15,131	15,817	11,918	29.54	403
1980	38,526.40	20,555	21,487	17,039	30.32	562
1981	41,644.61	21,713	22,698	18,947	31.11	609
1982	29,660.39	15,100	15,785	13,875	31.91	435
1983	47,020.30	23,358	24,417	22,603	32.71	691
1984	51,245.11	24,819	25,945	25,300	33.52	755
1985	70,214.20	33,119	34,621	35,593	34.34	1,036
1986	74,675.20	34,270	35,824	38,851	35.17	1,105
1987	61,590.79	27,469	28,715	32,876	36.01	913
1988	64,488.00	27,928	29,195	35,293	36.85	958
1989	63,293.80	26,583	27,789	35,505	37.70	942
1990	76,971.45	31,310	32,730	44,241	38.56	1,147
1991	69,790.71	27,465	28,711	41,080	39.42	1,042
1992	74,877.76	31,838	33,282	41,596	35.48	1,172
1993	94,389.03	38,605	40,356	54,033	36.48	1,481
1994	63,758.76	25,204	26,347	37,412	37.10	1,008
1995	64,141.55	24,457	25,566	38,576	37.73	1,022
1996	72,745.02	26,545	27,749	44,996	38.73	1,162
1997	147,067.21	51,562	53,901	93,166	39.36	2,367
1998	219,807.88	73,899	77,251	142,557	39.99	3,565
1999	109,098.49	34,868	36,450	72,648	40.99	1,772
2000	148,695.59	45,322	47,378	101,318	41.63	2,434
2001	49,857.74	14,449	15,104	34,754	42.27	822
2002	51,469.65	14,051	14,688	36,782	43.27	850
2003	48,988.25	12,624	13,197	35,791	43.92	815
2004	503,472.20	121,236	126,735	376,737	44.92	8,387
2005	99,247.65	22,351	23,365	75,883	45.58	1,665
2006	21,099.30	4,420	4,620	16,479	46.23	356
2007	21,366.27	4,111	4,297	17,069	47.23	361
2008	105,671.97	18,852	19,707	85,965	47.77	1,800
2009	31,652.25	5,172	5,407	26,245	48.64	540
2010	18,984.06	2,791	2,918	16,066	49.31	326
2011	16,496.41	2,141	2,238	14,258	50.30	283
2012	11,716.78	1,325	1,385	10,332	50.97	203
2013	7,230.17	696	728	6,502	51.65	126
2014	96,772.18	7,664	8,011	88,761	52.32	1,697
2015	3,854.69	239	250	3,605	52.99	68

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2016	736.79	33	34	703	53.68	13
2017	1,733.31	46	48	1,685	54.37	31
2018	88,452.68	805	842	87,611	54.45	1,609
	3,236,278.32	1,136,722	1,188,253	2,048,025		51,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.59						

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
1862	16.00	16	16			
1900	123.38	123	123			
1902	2,860.00	2,860	2,860			
1908	2,901.80	2,902	2,902			
1910	7,556.70	7,557	7,557			
1915	161.12	161	161			
1923	266.11	266	266			
1925	212.80	213	213			
1927	13,724.13	13,724	13,724			
1928	894.16	894	894			
1930	38.28	38	38			
1936	572.62	538	573			
1937	4,600.60	4,290	4,601			
1945	12.36	11	12			
1947	432.79	371	433			
1948	6,857.71	5,831	6,858			
1949	1,464.38	1,234	1,464			
1950	23,781.96	19,861	23,782			
1952	8.07	7	8			
1953	1,809.10	1,469	1,809			
1954	0.60			1	8.81	
1955	768.66	612	769			
1956	123.78	98	124			
1957	1,865.14	1,456	1,865			
1959	2,255.90	1,725	2,256			
1960	2,692.32	2,037	2,692			
1961	2,889.36	2,162	2,889			
1962	2,147.00	1,589	2,147			
1963	1,552.28	1,136	1,552			
1964	251.74	182	252			
1965	898.68	642	899			
1966	2,957.44	2,088	2,957			
1967	6,310.72	4,401	6,311			
1968	8,455.01	5,823	8,455			
1969	1,245.94	847	1,246			
1970	15,473.04	10,377	15,473			
1971	1,369.67	906	1,370			
1972	1,726.18	1,126	1,726			
1973	486.52	313	487			
1974	909.12	576	909			
1975	1,641.93	1,025	1,633	9	16.92	1
1977	1,522.09	920	1,466	56	17.80	3
1980	1,579.82	907	1,445	135	19.16	7
1984	1,166.22	620	988	178	21.08	8



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
1985	57,181.74	29,760	47,418	9,764	21.58	452
1986	5,760.94	2,933	4,673	1,088	22.09	49
1988	3,798.31	1,846	2,941	857	23.13	37
1989	1,768.35	839	1,337	431	23.66	18
1990	2,041.00	943	1,503	538	24.20	22
1991	2,626.45	1,181	1,882	744	24.76	30
1994	422.40	224	357	65	21.41	3
1995	825.00	426	679	146	21.79	7
1996	2,848.85	1,426	2,272	577	22.20	26
1997	2,075.00	1,005	1,601	474	22.61	21
2003	2,542.54	965	1,538	1,005	24.91	40
2004	5,268.60	1,892	3,015	2,254	25.43	89
2006	3,944.55	1,256	2,001	1,944	26.21	74
2007	1,852.48	550	876	976	26.63	37
2011	2,856.60	602	959	1,898	28.09	68
2012	17,301.02	3,216	5,124	12,177	28.47	428
2016	21,621.02	1,660	2,645	18,976	30.07	631
2017	68,032.91	3,198	5,096	62,937	30.45	2,067
2018	183,700.37	2,939	4,683	179,017	30.65	5,841
	515,051.36	160,795	218,805	296,246		9,959

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.93

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 62-R3						
1903	542.65	543	543			
1904	278.21	278	278			
1905	17.02	17	17			
1906	175.58	176	176			
1908	16.94	17	17			
1909	59.38	59	59			
1910	474.52	475	475			
1911	4.16	4	4			
1912	75.53	76	76			
1913	997.50	998	998			
1914	23.46	23	23			
1915	258.93	257	259			
1916	85.45	85	85			
1918	100.00	98	100			
1919	146.35	143	146			
1921	55.23	54	55			
1923	9,519.11	9,169	9,519			
1924	1,060.24	1,017	1,060			
1925	6,283.14	6,001	6,283			
1926	4,581.08	4,357	4,581			
1927	8,190.86	7,756	8,191			
1928	26,201.23	24,705	26,201			
1929	194.91	183	195			
1930	197.44	185	197			
1931	5.86	5	5	1	4.32	
1932	56,310.34	52,151	56,310			
1933	178.90	165	179			
1934	13.05	12	13			
1935	88.50	81	88			
1936	675.58	614	669	7	5.61	1
1937	257.10	233	254	3	5.87	1
1938	308.89	278	303	6	6.13	1
1939	466.82	419	456	11	6.40	2
1940	964.47	861	938	26	6.67	4
1941	1,003.43	891	971	32	6.95	5
1942	1,254.63	1,108	1,207	48	7.24	7
1944	531.32	464	505	26	7.83	3
1945	861.83	749	816	46	8.14	6
1946	4,405.29	3,804	4,144	261	8.46	31
1947	4,354.87	3,737	4,071	284	8.79	32
1948	2,295.39	1,957	2,132	163	9.14	18
1949	66,856.21	56,612	61,666	5,190	9.50	546
1950	12,429.22	10,451	11,384	1,045	9.87	106
1951	20,244.13	16,897	18,406	1,838	10.25	179

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 62-R3						
1952	5,527.71	4,578	4,987	541	10.65	51
1953	33,943.29	27,888	30,378	3,565	11.06	322
1954	35,792.33	29,159	31,762	4,030	11.49	351
1955	27,235.27	21,995	23,959	3,276	11.93	275
1956	38,417.33	30,740	33,485	4,932	12.39	398
1957	74,005.87	58,644	63,880	10,126	12.87	787
1958	43,449.81	34,094	37,138	6,312	13.35	473
1959	64,037.17	49,722	54,161	9,876	13.86	713
1960	86,475.56	66,418	72,348	14,128	14.38	982
1961	158,878.24	120,671	131,445	27,433	14.91	1,840
1962	232,516.73	174,539	190,122	42,395	15.46	2,742
1963	568,913.99	421,821	459,482	109,432	16.03	6,827
1964	599,474.96	438,876	478,060	121,415	16.61	7,310
1965	357,277.60	258,162	281,211	76,067	17.20	4,422
1966	831,522.38	592,659	645,573	185,949	17.81	10,441
1967	540,849.24	380,076	414,010	126,839	18.43	6,882
1968	631,137.77	437,113	476,139	154,999	19.06	8,132
1969	469,207.29	320,046	348,620	120,587	19.71	6,118
1970	373,889.75	251,108	273,527	100,363	20.36	4,929
1971	312,074.11	206,172	224,579	87,495	21.04	4,159
1972	245,102.24	159,238	173,455	71,647	21.72	3,299
1973	336,690.16	214,994	234,189	102,501	22.41	4,574
1974	327,806.07	205,567	223,920	103,886	23.12	4,493
1975	121,948.02	75,077	81,780	40,168	23.83	1,686
1976	265,138.45	160,109	174,404	90,734	24.56	3,694
1977	117,664.69	69,669	75,889	41,776	25.29	1,652
1978	357,847.46	207,609	226,145	131,702	26.03	5,060
1979	163,619.80	92,920	101,216	62,404	26.79	2,329
1980	226,156.73	125,664	136,884	89,273	27.55	3,240
1981	259,776.54	141,074	153,669	106,108	28.33	3,745
1982	245,112.69	130,027	141,636	103,477	29.11	3,555
1983	355,853.12	184,239	200,688	155,165	29.90	5,189
1984	139,458.88	70,404	76,690	62,769	30.70	2,045
1985	404,961.58	199,217	217,004	187,958	31.50	5,967
1986	655,144.13	313,624	341,625	313,519	32.32	9,700
1987	152,641.27	71,051	77,395	75,246	33.14	2,271
1988	179,729.61	81,227	88,479	91,251	33.98	2,685
1989	394,161.69	172,797	188,225	205,937	34.82	5,914
1990	100,987.91	42,904	46,735	54,253	35.66	1,521
1991	472,881.44	194,340	211,691	261,190	36.52	7,152
1992	1,372,608.23	608,889	663,252	709,356	32.92	21,548
1993	549,196.53	234,342	255,265	293,932	33.92	8,665
1994	144,227.34	59,451	64,759	79,468	34.58	2,298
1995	8,118.45	3,228	3,516	4,602	35.23	131

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 62-R3						
1996	515,042.15	197,107	214,705	300,337	35.89	8,368
1997	771,380.50	281,940	307,112	464,268	36.89	12,585
1998	1,034,222.00	362,288	394,634	639,588	37.55	17,033
1999	382,082.31	127,998	139,426	242,656	38.22	6,349
2000	3,620,586.86	1,149,898	1,252,563	2,368,024	39.22	60,378
2001	470,902.66	142,166	154,859	316,044	39.89	7,923
2002	1,558,373.32	445,695	485,488	1,072,885	40.57	26,445
2003	365,925.90	98,215	106,984	258,942	41.57	6,229
2004	4,616,879.48	1,164,377	1,268,335	3,348,544	42.25	79,255
2005	6,417,264.57	1,513,191	1,648,292	4,768,973	42.93	111,087
2006	2,617,765.95	570,673	621,624	1,996,142	43.93	45,439
2007	1,114,264.30	224,413	244,449	869,815	44.61	19,498
2008	195,190.26	36,462	39,717	155,473	45.18	3,441
2009	3,191,548.84	545,755	594,481	2,597,068	46.06	56,384
2010	953,805.62	146,695	159,792	794,014	46.75	16,984
2011	2,263,978.57	309,033	336,624	1,927,355	47.45	40,619
2012	458,051.87	54,188	59,026	399,026	48.45	8,236
2013	946,677.52	95,236	103,739	842,939	49.15	17,150
2014	488,857.58	40,477	44,091	444,767	49.85	8,922
2015	2,368,760.39	153,496	167,200	2,201,560	50.55	43,552
2016	9,565,808.44	444,810	484,524	9,081,284	51.26	177,161
2017	7,254,145.45	204,567	222,831	7,031,314	51.69	136,029
2018	1,994,243.45	19,145	20,854	1,973,389	51.85	38,060
	66,480,262.17	16,278,132	17,728,782	48,751,480		1,128,636

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.70

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 62-R3						
1900	214.24	214	214			
1951	7,588.94	6,334	6,898	691	10.25	67
1967	8,011.27	5,630	6,132	1,879	18.43	102
1968	14,835.34	10,275	11,191	3,644	19.06	191
1969	21,383.44	14,586	15,886	5,497	19.71	279
1970	26,751.63	17,967	19,568	7,184	20.36	353
1971	385,851.58	254,913	277,630	108,222	21.04	5,144
1972	593,699.99	385,715	420,089	173,611	21.72	7,993
1973	494,366.95	315,678	343,810	150,557	22.41	6,718
1974	669,924.31	420,110	457,549	212,375	23.12	9,186
1975	621,969.73	382,916	417,040	204,930	23.83	8,600
1976	376,502.02	227,358	247,619	128,883	24.56	5,248
1977	674,291.28	399,248	434,828	239,463	25.29	9,469
1978	564,244.85	327,352	356,525	207,720	26.03	7,980
1979	606,760.55	344,579	375,287	231,474	26.79	8,640
1980	759,988.58	422,288	459,921	300,068	27.55	10,892
1981	875,431.45	475,412	517,779	357,652	28.33	12,624
1982	785,238.12	416,553	453,675	331,563	29.11	11,390
1983	909,383.53	470,824	512,782	396,602	29.90	13,264
1984	1,451,708.61	732,881	798,193	653,516	30.70	21,287
1985	1,633,953.26	803,807	875,440	758,513	31.50	24,080
1986	1,929,162.62	923,509	1,005,809	923,354	32.32	28,569
1987	1,511,731.57	703,681	766,391	745,341	33.14	22,491
1988	2,166,292.34	979,034	1,066,283	1,100,009	33.98	32,372
1989	2,267,456.34	994,030	1,082,615	1,184,841	34.82	34,028
1990	2,347,145.93	997,161	1,086,025	1,261,121	35.66	35,365
1991	2,622,989.74	1,077,970	1,174,035	1,448,955	36.52	39,676
1992	2,374,700.54	1,053,417	1,147,294	1,227,407	32.92	37,285
1993	3,459,342.83	1,476,102	1,607,648	1,851,695	33.92	54,590
1994	3,522,267.65	1,451,879	1,581,266	1,941,002	34.58	56,131
1995	3,874,527.90	1,540,512	1,677,798	2,196,730	35.23	62,354
1996	4,835,477.59	1,850,537	2,015,451	2,820,027	35.89	78,574
1997	4,939,389.42	1,805,347	1,966,234	2,973,155	36.89	80,595
1998	5,751,547.40	2,014,767	2,194,317	3,557,230	37.55	94,733
1999	3,448,210.17	1,155,150	1,258,093	2,190,117	38.22	57,303
2000	5,004,892.34	1,589,554	1,731,210	3,273,682	39.22	83,470
2001	2,421,950.62	731,187	796,348	1,625,603	39.89	40,752
2002	4,315,643.22	1,234,274	1,344,269	2,971,374	40.57	73,241
2003	4,083,777.59	1,096,086	1,193,766	2,890,012	41.57	69,522
2004	4,586,394.35	1,156,689	1,259,770	3,326,624	42.25	78,737
2005	4,756,874.43	1,121,671	1,221,631	3,535,243	42.93	82,349
2006	6,371,806.79	1,389,054	1,512,842	4,858,965	43.93	110,607
2007	5,434,862.57	1,094,581	1,192,127	4,242,736	44.61	95,107
2008	4,928,782.03	920,696	1,002,746	3,926,036	45.18	86,898

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 62-R3						
2009	4,354,905.02	744,689	811,053	3,543,852	46.06	76,940
2010	6,238,124.22	959,424	1,044,925	5,193,199	46.75	111,084
2011	7,206,192.92	983,645	1,071,304	6,134,889	47.45	129,292
2012	5,245,096.67	620,495	675,792	4,569,305	48.45	94,310
2013	5,569,249.06	560,266	610,195	4,959,054	49.15	100,896
2014	7,607,505.82	629,901	686,036	6,921,470	49.85	138,846
2015	14,057,707.72	910,939	992,119	13,065,589	50.55	258,469
2016	12,375,978.06	575,483	626,769	11,749,209	51.26	229,208
2017	13,030,470.21	367,459	400,206	12,630,264	51.69	244,346
2018	14,893,131.96	142,974	155,715	14,737,417	51.85	284,232
	189,015,687.31	41,286,803	44,966,138	144,049,549		3,265,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.1 1.73

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-R1.5						
1910	59.72	60	60			
1911	77.00	77	77			
1922	246.71	247	247			
1926	227.78	227	228			
1927	201.25	199	201			
1928	1,840.28	1,811	1,840			
1929	56.71	55	57			
1930	20.00	19	20			
1931	25.00	24	25			
1932	105.36	101	105			
1934	274.21	258	274			
1935	279.38	261	279			
1936	449.37	418	449			
1937	1,104.93	1,021	1,105			
1938	461.30	424	461			
1939	446.16	408	446			
1940	101.96	93	102			
1941	248.41	225	248			
1945	106.56	94	105	2	5.38	
1947	493.03	430	479	14	5.91	2
1948	542.60	470	523	20	6.18	3
1949	71.03	61	68	3	6.46	
1950	51.06	44	49	2	6.74	
1951	43.61	37	41	3	7.03	
1952	325.19	273	304	21	7.32	3
1953	322.15	269	300	22	7.62	3
1954	1,096.04	907	1,010	86	7.92	11
1955	530.06	435	484	46	8.22	6
1956	7,634.79	6,217	6,922	713	8.54	83
1957	7,465.05	6,029	6,713	752	8.85	85
1958	2,949.29	2,361	2,629	320	9.18	35
1959	1,747.49	1,386	1,543	204	9.51	21
1960	4,346.71	3,416	3,803	544	9.85	55
1961	4,388.76	3,416	3,803	586	10.20	57
1962	3,975.82	3,064	3,412	564	10.55	53
1963	7,791.31	5,942	6,616	1,175	10.92	108
1964	7,770.53	5,863	6,528	1,243	11.29	110
1965	26,352.72	19,662	21,892	4,461	11.68	382
1966	17,123.14	12,630	14,062	3,061	12.07	254
1967	8,251.41	6,013	6,695	1,556	12.48	125
1968	12,239.86	8,810	9,809	2,431	12.89	189
1969	12,319.83	8,752	9,745	2,575	13.32	193
1970	8,708.66	6,104	6,796	1,913	13.76	139
1971	19,997.61	13,820	15,387	4,611	14.21	324

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-R1.5						
1972	17,355.92	11,821	13,162	4,194	14.67	286
1973	16,876.10	11,322	12,606	4,270	15.14	282
1974	42,435.55	28,017	31,195	11,241	15.63	719
1975	8,050.34	5,229	5,822	2,228	16.12	138
1976	25,005.27	15,965	17,776	7,229	16.63	435
1977	10,014.34	6,281	6,993	3,021	17.15	176
1978	40,405.84	24,876	27,697	12,709	17.68	719
1979	29,172.13	17,617	19,615	9,557	18.22	525
1980	38,219.82	22,625	25,191	13,029	18.77	694
1981	104,206.24	60,417	67,269	36,937	19.33	1,911
1982	86,923.49	49,320	54,914	32,009	19.90	1,608
1983	60,843.06	33,742	37,569	23,274	20.49	1,136
1984	50,591.33	27,407	30,515	20,076	21.08	952
1985	95,865.17	50,684	56,433	39,432	21.68	1,819
1986	85,664.81	44,136	49,142	36,523	22.30	1,638
1987	81,132.47	40,707	45,324	35,808	22.92	1,562
1988	73,193.89	35,722	39,774	33,420	23.55	1,419
1989	108,490.02	51,438	57,272	51,218	24.19	2,117
1990	76,293.48	35,095	39,075	37,218	24.84	1,498
1991	128,817.79	57,408	63,919	64,899	25.50	2,545
1992	140,158.45	76,162	84,800	55,358	22.06	2,509
1993	102,404.76	54,039	60,168	42,237	22.60	1,869
1994	130,637.67	66,847	74,429	56,209	23.14	2,429
1995	234,273.11	116,012	129,170	105,103	23.70	4,435
1996	176,086.74	84,627	94,225	81,862	24.05	3,404
1997	161,225.41	74,680	83,150	78,075	24.62	3,171
1998	256,965.58	114,992	128,034	128,932	25.00	5,157
1999	132,283.75	56,789	63,230	69,054	25.59	2,698
2000	469,508.63	193,625	215,586	253,923	26.00	9,766
2001	174,540.00	68,943	76,763	97,777	26.42	3,701
2002	364,513.07	137,421	153,007	211,506	26.85	7,877
2003	211,545.74	75,818	84,417	127,129	27.30	4,657
2004	273,572.08	92,796	103,321	170,251	27.76	6,133
2005	434,868.62	138,854	154,603	280,266	28.24	9,924
2006	205,280.32	61,605	68,592	136,688	28.57	4,784
2007	315,797.54	88,455	98,488	217,310	28.91	7,517
2008	432,500.85	113,531	126,408	306,093	29.15	10,501
2009	210,140.88	51,106	56,902	153,239	29.56	5,184
2010	268,431.86	59,538	66,291	202,141	29.82	6,779
2011	632,008.60	126,528	140,879	491,130	29.96	16,393
2012	443,179.73	78,620	87,537	355,643	30.13	11,804
2013	877,653.85	135,159	150,489	727,165	30.21	24,070
2014	399,981.65	51,838	57,717	342,265	30.22	11,326
2015	3,978,559.42	414,964	462,029	3,516,530	30.06	116,984



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 46-R1.5						
2016	991,971.84	77,374	86,150	905,822	29.55	30,654
2017	499,936.15	24,897	27,721	472,215	28.62	16,499
2018	391,192.56	7,511	8,363	382,830	25.54	14,989
	14,251,645.76	3,394,993	3,779,674	10,471,972		369,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 2.59

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 49-R2						
1954	266.15	225	192	74	7.60	10
1956	1,419.60	1,181	1,006	414	8.25	50
1958	1,154.96	944	804	351	8.94	39
1959	352.50	286	244	108	9.29	12
1960	3,229.10	2,593	2,209	1,020	9.66	106
1965	2,958.56	2,256	1,922	1,037	11.64	89
1966	3,788.99	2,856	2,434	1,355	12.07	112
1967	2,785.64	2,074	1,767	1,019	12.52	81
1969	2,147.66	1,559	1,328	820	13.44	61
1971	481.68	340	290	192	14.41	13
1972	1,415.71	985	839	577	14.91	39
1973	1,983.52	1,359	1,158	826	15.42	54
1974	1,411.62	952	811	601	15.95	38
1976	3,626.30	2,365	2,015	1,611	17.04	95
1978	10,681.17	6,718	5,725	4,956	18.18	273
1980	703.40	425	362	341	19.36	18
1981	2,492.78	1,477	1,258	1,235	19.97	62
1987	1,548.80	795	678	871	23.85	37
1988	1,790.48	894	762	1,028	24.53	42
1991	417.27	190	162	255	26.64	10
1994	551.52	274	233	319	24.53	13
2012	1,055.35	170	145	910	33.82	27
2013	422.81	59	50	373	34.18	11
	46,685.57	30,977	26,394	20,292		1,292

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 2.77

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R1.5						
1929	393.08	393	393			
1930	412.70	413	413			
1934	40.56	41	41			
1940	55.25	54	55			
1941	35.71	35	36			
1945	324.94	306	319	6	2.36	3
1946	129.32	121	126	3	2.64	1
1947	4.26	4	4			
1948	225.53	208	217	9	3.13	3
1950	66.68	61	64	3	3.58	1
1951	45.62	41	43	3	3.81	1
1952	75.13	68	71	4	4.04	1
1953	455.66	407	424	32	4.28	7
1954	1,300.00	1,153	1,201	99	4.53	22
1955	926.71	816	850	77	4.79	16
1957	1,820.47	1,578	1,644	176	5.33	33
1958	1,183.16	1,017	1,060	123	5.61	22
1959	208.57	178	185	24	5.89	4
1960	23,810.98	20,132	20,973	2,838	6.18	459
1961	11,957.07	10,023	10,442	1,515	6.47	234
1962	19,768.46	16,423	17,109	2,659	6.77	393
1963	20,727.12	17,064	17,777	2,950	7.07	417
1964	17,683.90	14,421	15,024	2,660	7.38	360
1965	18,994.89	15,338	15,979	3,016	7.70	392
1966	31,305.37	25,021	26,067	5,238	8.03	652
1967	34,763.89	27,498	28,647	6,117	8.36	732
1968	28,579.63	22,364	23,299	5,281	8.70	607
1969	65,651.02	50,781	52,903	12,748	9.06	1,407
1970	66,599.75	50,916	53,044	13,556	9.42	1,439
1971	78,563.97	59,335	61,815	16,749	9.79	1,711
1972	68,580.24	51,127	53,264	15,316	10.18	1,505
1973	153,632.37	113,035	117,759	35,873	10.57	3,394
1974	160,149.57	116,189	121,045	39,105	10.98	3,561
1975	106,062.87	75,835	79,005	27,058	11.40	2,374
1976	66,964.63	47,143	49,113	17,852	11.84	1,508
1977	87,036.38	60,316	62,837	24,199	12.28	1,971
1978	112,470.66	76,649	79,853	32,618	12.74	2,560
1979	237,791.01	159,261	165,917	71,874	13.21	5,441
1980	546,567.35	359,368	374,388	172,179	13.70	12,568
1981	550,756.26	355,238	370,085	180,671	14.20	12,723
1982	413,380.81	261,360	272,284	141,097	14.71	9,592
1983	513,737.33	318,003	331,294	182,443	15.24	11,971
1984	669,584.63	405,601	422,553	247,032	15.77	15,665
1985	799,210.50	472,933	492,699	306,512	16.33	18,770

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R1.5						
1986	955,517.64	552,050	575,123	380,395	16.89	22,522
1987	929,719.49	523,897	545,793	383,926	17.46	21,989
1988	1,328,575.69	729,056	759,527	569,049	18.05	31,526
1989	1,342,110.87	716,352	746,292	595,819	18.65	31,947
1990	1,182,638.06	613,198	638,827	543,811	19.26	28,235
1991	1,833,781.01	922,392	960,944	872,837	19.88	43,905
1992	1,585,950.79	949,192	988,864	597,087	17.61	33,906
1993	2,319,885.22	1,353,189	1,409,746	910,139	18.04	50,451
1994	2,592,763.85	1,471,134	1,532,621	1,060,143	18.49	57,336
1995	2,495,641.70	1,369,359	1,426,592	1,069,050	19.12	55,913
1996	2,571,624.81	1,367,590	1,424,749	1,146,876	19.59	58,544
1997	2,893,186.79	1,487,677	1,549,855	1,343,332	20.07	66,932
1998	2,579,650.68	1,279,765	1,333,253	1,246,398	20.57	60,593
1999	2,253,603.59	1,075,870	1,120,836	1,132,768	21.07	53,762
2000	2,361,910.92	1,086,243	1,131,643	1,230,268	21.43	57,409
2001	1,868,496.25	821,952	856,306	1,012,190	21.96	46,092
2002	2,383,075.13	1,003,036	1,044,958	1,338,117	22.36	59,844
2003	2,699,343.31	1,078,658	1,123,741	1,575,602	22.92	68,744
2004	2,270,961.97	860,695	896,668	1,374,294	23.35	58,856
2005	2,360,893.79	844,728	880,034	1,480,860	23.79	62,247
2006	2,311,543.11	775,754	808,177	1,503,366	24.25	61,994
2007	1,887,479.34	592,480	617,243	1,270,236	24.59	51,657
2008	2,369,466.63	695,675	724,751	1,644,716	24.96	65,894
2009	2,065,752.54	565,190	588,812	1,476,941	25.22	58,562
2010	3,110,370.89	774,482	806,852	2,303,519	25.63	89,876
2011	3,459,919.19	778,482	811,019	2,648,900	25.83	102,551
2012	5,947,828.22	1,187,187	1,236,806	4,711,022	26.07	180,707
2013	5,592,195.88	968,568	1,009,050	4,583,146	26.25	174,596
2014	7,107,860.71	1,039,169	1,082,601	6,025,260	26.27	229,359
2015	6,917,720.79	813,524	847,525	6,070,196	26.26	231,158
2016	6,603,502.37	581,108	605,396	5,998,106	25.91	231,498
2017	4,943,187.38	278,796	290,448	4,652,739	25.10	185,368
2018	4,000,254.64	87,206	90,851	3,909,404	22.49	173,829
	102,038,447.26	32,451,922	33,808,224	68,230,223		2,920,322

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.86

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1966	19,181.11	17,345	17,320	1,861	3.83	486
1967	31,395.80	28,178	28,137	3,259	4.10	795
1968	49,040.77	43,683	43,620	5,421	4.37	1,241
1969	41,157.67	36,373	36,320	4,838	4.65	1,040
1970	47,621.45	41,728	41,668	5,953	4.95	1,203
1971	74,917.91	65,085	64,991	9,927	5.25	1,891
1972	92,926.50	79,963	79,847	13,080	5.58	2,344
1973	71,083.77	60,563	60,475	10,609	5.92	1,792
1974	71,673.36	60,421	60,333	11,340	6.28	1,806
1975	38,109.09	31,754	31,708	6,401	6.67	960
1976	21,355.27	17,581	17,556	3,799	7.07	537
1977	42,367.84	34,424	34,374	7,994	7.50	1,066
1978	50,540.06	40,495	40,436	10,104	7.95	1,271
1979	128,176.13	101,163	101,016	27,160	8.43	3,222
1980	105,079.14	81,620	81,502	23,577	8.93	2,640
1981	101,296.48	77,365	77,253	24,043	9.45	2,544
1982	104,505.62	78,379	78,265	26,241	10.00	2,624
1983	100,244.38	73,755	73,648	26,596	10.57	2,516
1984	146,343.76	105,514	105,361	40,983	11.16	3,672
1985	142,459.41	100,541	100,395	42,064	11.77	3,574
1986	152,783.87	105,383	105,230	47,554	12.41	3,832
1987	87,253.27	58,765	58,680	28,573	13.06	2,188
1988	73,520.08	48,284	48,214	25,306	13.73	1,843
1989	189,031.78	120,886	120,711	68,321	14.42	4,738
1990	187,845.52	116,793	116,624	71,222	15.13	4,707
1991	186,162.78	112,396	112,233	73,930	15.85	4,664
1992	181,020.24	115,473	115,306	65,714	14.90	4,410
1993	152,144.63	94,117	93,981	58,164	15.57	3,736
1994	70,289.14	42,103	42,042	28,247	16.23	1,740
1995	116,545.05	67,468	67,370	49,175	16.91	2,908
1996	76,086.28	42,494	42,432	33,654	17.59	1,913
1997	117,862.23	63,363	63,271	54,591	18.28	2,986
1998	119,949.94	61,942	61,852	58,098	18.96	3,064
1999	106,731.48	52,800	52,723	54,008	19.66	2,747
2000	4,157.02	1,965	1,962	2,195	20.36	108
2001	88,890.61	40,019	39,961	48,930	21.07	2,322
2002	14,474.51	6,186	6,177	8,298	21.77	381
2003	101,296.17	40,782	40,723	60,573	22.63	2,677
2004	44,912.16	17,022	16,997	27,915	23.35	1,196
2006	128,924.74	42,648	42,586	86,339	24.79	3,483
2008	93,841.58	26,576	26,538	67,304	26.26	2,563
2009	355,878.78	92,635	92,501	263,378	27.00	9,755
2010	250,148.01	58,685	58,600	191,548	27.73	6,908
2011	202,998.74	42,183	42,122	160,877	28.60	5,625

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2012	770,592.70	139,786	139,583	631,010	29.34	21,507
2013	344,986.98	53,128	53,051	291,936	30.21	9,664
2014	712,349.28	90,397	90,266	622,083	30.96	20,093
2015	628,696.78	62,492	62,402	566,295	31.71	17,859
2016	582,772.86	41,668	41,607	541,166	32.47	16,667
2017	950,590.77	41,256	41,197	909,394	33.10	27,474
2018	352,623.78	5,219	5,211	347,413	33.40	10,402
	8,924,837.28	3,080,844	3,076,378	5,848,459		241,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 2.70

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 381.1 ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 15-S3						
2010	396,383.10	231,805	236,474	159,909	6.03	26,519
	396,383.10	231,805	236,474	159,909		26,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.0	6.69

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
1952	3,957.44	3,288	1,837	2,120	9.47	224
1953	4,992.73	4,121	2,303	2,690	9.78	275
1954	6,749.65	5,531	3,091	3,659	10.11	362
1955	4,652.22	3,783	2,114	2,538	10.46	243
1956	12,589.73	10,159	5,677	6,913	10.81	640
1957	13,713.59	10,976	6,133	7,581	11.18	678
1958	14,648.22	11,622	6,494	8,154	11.57	705
1959	5,724.41	4,501	2,515	3,209	11.97	268
1960	14,608.05	11,376	6,357	8,251	12.39	666
1961	12,029.24	9,275	5,183	6,846	12.82	534
1962	12,504.21	9,541	5,331	7,173	13.27	541
1963	15,578.78	11,759	6,571	9,008	13.73	656
1964	22,015.35	16,429	9,180	12,835	14.21	903
1965	17,196.18	12,682	7,086	10,110	14.70	688
1967	12,252.15	8,808	4,922	7,330	15.74	466
1968	19,853.64	14,082	7,869	11,985	16.28	736
1969	37,670.61	26,349	14,723	22,948	16.83	1,364
1970	23,647.09	16,300	9,108	14,539	17.40	836
1971	21,113.50	14,335	8,010	13,104	17.98	729
1972	11,090.48	7,413	4,142	6,948	18.57	374
1973	81,323.06	53,470	29,878	51,445	19.18	2,682
1974	5,404.98	3,494	1,952	3,453	19.80	174
1976	1,180.37	736	411	769	21.08	36
1978	1,925.57	1,155	645	1,281	22.41	57
1979	14,462.56	8,499	4,749	9,714	23.09	421
1980	35,851.78	20,628	11,527	24,325	23.78	1,023
1981	32,976.06	18,561	10,372	22,604	24.48	923
1982	30,298.97	16,675	9,318	20,981	25.18	833
1983	31,176.75	16,758	9,364	21,813	25.90	842
1984	53,622.36	28,123	15,715	37,907	26.63	1,423
1985	58,717.94	30,020	16,775	41,943	27.37	1,532
1986	68,433.78	34,070	19,038	49,396	28.12	1,757
1987	57,001.64	27,615	15,431	41,571	28.87	1,440
1988	79,399.51	37,374	20,884	58,516	29.64	1,974
1989	77,122.70	35,242	19,693	57,430	30.41	1,889
1990	86,051.49	38,124	21,303	64,748	31.19	2,076
1991	70,069.58	30,055	16,794	53,276	31.98	1,666
1992	76,473.21	36,738	20,529	55,944	28.39	1,971
1993	102,807.08	47,764	26,690	76,117	29.10	2,616
1994	111,230.16	49,898	27,882	83,348	29.81	2,796
1995	206,710.67	89,382	49,945	156,766	30.52	5,137
1996	304,270.86	127,277	71,120	233,151	30.94	7,536
1997	541,606.05	217,509	121,540	420,066	31.66	13,268
1998	385,646.83	148,397	82,922	302,725	32.38	9,349



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
1999	392,654.81	144,379	80,676	311,979	33.10	9,425
2000	328,721.56	115,776	64,694	264,028	33.56	7,867
2001	282,901.75	94,659	52,894	230,008	34.30	6,706
2002	369,648.05	117,141	65,456	304,192	35.03	8,684
2003	418,652.91	125,763	70,274	348,379	35.51	9,811
2004	381,681.02	107,710	60,186	321,495	36.25	8,869
2005	420,761.16	110,955	62,000	358,761	37.00	9,696
2006	669,778.17	164,899	92,143	577,635	37.50	15,404
2007	379,695.20	86,267	48,204	331,491	38.26	8,664
2008	450,436.55	95,312	53,259	397,178	38.65	10,276
2009	481,111.99	93,721	52,370	428,742	39.28	10,915
2010	360,432.47	63,436	35,447	324,985	39.81	8,163
2011	605,545.84	94,465	52,785	552,761	40.58	13,622
2012	571,357.65	77,990	43,579	527,779	41.12	12,835
2013	633,144.42	74,205	41,465	591,679	41.45	14,275
2014	755,661.10	73,148	40,874	714,787	42.01	17,015
2015	1,066,654.82	81,386	45,477	1,021,178	42.37	24,101
2016	2,019,652.98	112,091	62,634	1,957,019	42.55	45,993
2017	630,386.12	21,559	12,047	618,339	42.36	14,597
2018	548,631.68	6,584	3,679	544,953	41.00	13,292
	14,567,861.48	3,191,340	1,783,266	12,784,595		345,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.0 2.37

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R4						
1970	5,001.66	4,627	5,002			
1971	12,065.77	11,076	12,066			
1972	16,158.21	14,716	16,051	107	3.57	30
1973	23,610.65	21,326	23,261	350	3.87	90
1974	11,934.41	10,684	11,653	281	4.19	67
1975	6,620.80	5,871	6,404	217	4.53	48
1976	3,884.68	3,409	3,718	167	4.90	34
1977	5,230.27	4,537	4,949	281	5.30	53
1978	5,706.05	4,887	5,330	376	5.74	66
1979	25,223.43	21,307	23,240	1,983	6.21	319
1980	21,935.83	18,245	19,900	2,036	6.73	303
1981	13,794.39	11,280	12,303	1,491	7.29	205
1982	18,523.58	14,874	16,223	2,301	7.88	292
1983	29,007.23	22,836	24,908	4,099	8.51	482
1984	25,172.95	19,402	21,162	4,011	9.17	437
1985	27,049.72	20,395	22,245	4,805	9.84	488
1986	27,469.49	20,231	22,066	5,403	10.54	513
1987	27,188.25	19,542	21,315	5,873	11.25	522
1988	33,227.77	23,284	25,396	7,832	11.97	654
1989	49,270.86	33,603	36,651	12,620	12.72	992
1990	52,753.58	34,962	38,134	14,620	13.49	1,084
1991	51,222.02	32,949	35,938	15,284	14.27	1,071
1992	54,594.81	35,683	38,920	15,675	13.91	1,127
1993	58,410.15	37,020	40,378	18,032	14.59	1,236
1994	72,041.99	44,025	48,019	24,023	15.43	1,557
1995	66,567.19	39,155	42,707	23,860	16.28	1,466
1996	69,627.81	39,507	43,091	26,537	16.96	1,565
1997	42,597.30	23,173	25,275	17,322	17.81	973
1998	67,630.64	35,195	38,388	29,243	18.66	1,567
1999	15,985.66	7,938	8,658	7,328	19.51	376
2000	19,079.45	9,019	9,837	9,242	20.36	454
2001	14,019.42	6,288	6,858	7,161	21.21	338
2002	20,738.40	8,795	9,593	11,145	22.07	505
2003	16,488.67	6,562	7,157	9,332	23.07	405
2004	16,273.80	6,077	6,628	9,646	23.92	403
2005	7,821.09	2,726	2,973	4,848	24.77	196
2006	19,285.10	6,214	6,778	12,507	25.77	485
2007	9,248.44	2,737	2,985	6,263	26.77	234
2008	14,887.08	4,078	4,448	10,439	27.50	380
2009	15,660.01	3,928	4,284	11,376	28.38	401
2010	25,708.61	5,769	6,293	19,416	29.38	661
2011	17,915.17	3,562	3,885	14,030	30.23	464
2012	25,078.47	4,319	4,711	20,367	31.24	652
2013	43,883.14	6,398	6,978	36,905	32.23	1,145

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R4						
2014	31,965.64	3,810	4,156	27,810	33.24	837
2015	28,024.03	2,601	2,837	25,187	34.23	736
2016	18,876.19	1,255	1,369	17,507	35.09	499
2017	39,903.88	1,592	1,736	38,168	36.09	1,058
2018	118,183.99	1,572	1,715	116,469	37.09	3,140
	1,442,547.73	723,041	788,572	653,976		30,610
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.4 2.12

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 44-R3						
1964	1,895.12	1,675	1,840	55	5.10	11
1965	4,989.88	4,379	4,810	180	5.39	33
1966	7,905.20	6,883	7,560	345	5.69	61
1967	7,544.59	6,514	7,155	390	6.01	65
1968	7,037.34	6,022	6,615	422	6.35	66
1969	6,684.62	5,667	6,225	460	6.70	69
1970	4,822.66	4,048	4,446	377	7.07	53
1971	5,439.90	4,518	4,963	477	7.46	64
1972	14,933.80	12,263	13,470	1,464	7.87	186
1973	7,861.73	6,377	7,004	858	8.31	103
1974	9,613.04	7,699	8,457	1,156	8.76	132
1975	4,932.44	3,897	4,280	652	9.24	71
1976	4,347.30	3,386	3,719	628	9.73	65
1977	3,525.43	2,704	2,970	555	10.25	54
1978	2,829.16	2,135	2,345	484	10.79	45
1979	3,571.30	2,650	2,911	660	11.35	58
1980	10,155.76	7,402	8,130	2,026	11.93	170
1981	8,768.97	6,272	6,889	1,880	12.53	150
1982	7,863.13	5,513	6,055	1,808	13.15	137
1983	27,433.37	18,835	20,688	6,745	13.79	489
1984	14,612.72	9,814	10,780	3,833	14.45	265
1985	17,814.51	11,693	12,844	4,971	15.12	329
1986	8,715.77	5,584	6,133	2,583	15.81	163
1987	6,897.76	4,310	4,734	2,164	16.51	131
1988	18,499.00	11,255	12,362	6,137	17.23	356
1989	17,820.76	10,543	11,580	6,241	17.97	347
1990	13,760.77	7,909	8,687	5,074	18.71	271
1991	16,073.60	8,961	9,843	6,231	19.47	320
1992	6,559.93	3,874	4,255	2,305	18.20	127
1993	29,217.11	16,747	18,395	10,822	18.80	576
1994	25,165.33	13,974	15,349	9,816	19.42	505
1995	58,774.81	31,433	34,526	24,249	20.23	1,199
1996	115,510.48	59,627	65,494	50,016	20.85	2,399
1997	68,827.66	34,221	37,588	31,240	21.49	1,454
1998	53,919.97	25,661	28,186	25,734	22.30	1,154
1999	48,940.91	22,327	24,524	24,417	22.95	1,064
2000	55,190.97	23,975	26,334	28,857	23.76	1,215
2001	36,718.99	15,202	16,698	20,021	24.42	820
2002	75,211.94	29,453	32,351	42,861	25.24	1,698
2003	104,709.50	38,805	42,624	62,086	25.90	2,397
2004	98,717.26	34,324	37,702	61,015	26.73	2,283
2005	51,330.19	16,662	18,301	33,029	27.57	1,198
2006	66,474.40	20,115	22,094	44,380	28.23	1,572
2007	37,714.24	10,522	11,557	26,157	29.07	900

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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 44-R3						
2008	47,371.57	12,236	13,440	33,932	29.79	1,139
2009	77,935.00	18,510	20,332	57,603	30.50	1,889
2010	77,881.91	16,682	18,324	59,558	31.18	1,910
2011	36,000.84	6,833	7,505	28,496	32.02	890
2012	9,612.23	1,587	1,743	7,869	32.87	239
2013	1,424.22	201	221	1,203	33.56	36
2014	2,742.40	317	348	2,394	34.41	70
2015	4,237.11	384	422	3,815	35.11	109
2016	13,714.71	894	982	12,733	35.82	355
2017	6,407.86	252	277	6,131	36.52	168
2018	2,352.83	32	35	2,318	36.81	63
	1,479,014.00	643,758	707,102	771,912		31,693

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 2.14

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1939	90.00	85	90			
1941	90.00	84	90			
1942	132.66	123	132	1	3.19	
1943	519.95	478	515	5	3.43	1
1944	66.33	61	66			
1945	197.92	180	194	4	3.87	1
1946	210.99	191	206	5	4.10	1
1947	189.93	171	184	6	4.34	1
1948	87.26	78	84	3	4.58	1
1949	87.44	78	84	3	4.83	1
1950	87.28	77	83	4	5.08	1
1952	1,265.02	1,100	1,184	81	5.62	14
1954	1,296.62	1,111	1,196	101	6.17	16
1955	1,460.37	1,241	1,336	124	6.46	19
1956	7,995.25	6,740	7,255	740	6.75	110
1957	2,885.06	2,413	2,597	288	7.04	41
1958	2,623.82	2,176	2,342	282	7.34	38
1959	13,164.96	10,823	11,650	1,515	7.65	198
1960	21,807.35	17,770	19,128	2,679	7.96	337
1961	5,144.51	4,154	4,472	673	8.28	81
1962	11,141.18	8,913	9,594	1,547	8.60	180
1963	27,223.97	21,564	23,212	4,012	8.94	449
1964	25,473.21	19,976	21,503	3,970	9.28	428
1965	44,735.37	34,717	37,371	7,364	9.63	765
1966	40,183.33	30,857	33,216	6,967	9.98	698
1967	46,527.84	35,329	38,029	8,499	10.35	821
1968	40,719.90	30,559	32,895	7,825	10.73	729
1969	46,369.74	34,379	37,007	9,363	11.12	842
1970	37,753.88	27,639	29,752	8,002	11.52	695
1971	16,346.27	11,807	12,709	3,637	11.94	305
1972	17,281.90	12,314	13,255	4,027	12.36	326
1973	15,500.00	10,886	11,718	3,782	12.80	295
1974	23,356.27	16,159	17,394	5,962	13.25	450
1975	7,682.42	5,233	5,633	2,049	13.71	149
1976	8,292.18	5,558	5,983	2,309	14.18	163
1977	4,684.36	3,087	3,323	1,361	14.66	93
1978	8,792.04	5,692	6,127	2,665	15.16	176
1979	17,159.04	10,906	11,740	5,419	15.67	346
1980	98,862.58	61,640	66,352	32,511	16.19	2,008
1981	107,317.69	65,588	70,601	36,717	16.72	2,196
1982	82,054.88	49,099	52,852	29,203	17.27	1,691
1983	56,055.83	32,812	35,320	20,736	17.83	1,163
1984	108,966.47	62,365	67,132	41,834	18.39	2,275
1985	78,897.92	44,091	47,461	31,437	18.97	1,657

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1986	101,131.54	55,129	59,343	41,789	19.56	2,136
1987	89,032.58	47,270	50,883	38,150	20.17	1,891
1988	201,578.11	104,163	112,125	89,453	20.78	4,305
1989	181,769.96	91,309	98,288	83,482	21.40	3,901
1990	168,687.80	82,264	88,552	80,136	22.03	3,638
1991	259,022.46	122,463	131,824	127,198	22.67	5,611
1992	307,081.30	174,914	188,284	118,797	19.83	5,991
1993	257,960.73	142,652	153,556	104,405	20.41	5,115
1994	299,469.26	161,234	173,558	125,911	20.79	6,056
1995	383,632.67	199,796	215,068	168,565	21.39	7,881
1996	263,623.21	133,156	143,334	120,289	21.80	5,518
1997	602,101.29	294,307	316,803	285,298	22.23	12,834
1998	656,033.57	308,205	331,763	324,271	22.85	14,191
1999	631,187.94	285,549	307,376	323,812	23.30	13,898
2000	512,352.47	222,566	239,578	272,774	23.76	11,480
2001	176,143.65	73,223	78,820	97,324	24.24	4,015
2002	500,558.70	198,472	213,643	286,916	24.73	11,602
2003	1,055,643.51	399,244	429,761	625,883	25.07	24,965
2004	900,403.75	322,074	346,692	553,712	25.59	21,638
2005	519,501.46	175,540	188,958	330,543	25.96	12,733
2006	908,893.01	288,392	310,436	598,457	26.36	22,703
2007	462,643.94	136,896	147,360	315,284	26.77	11,778
2008	667,807.88	184,983	199,122	468,686	27.08	17,307
2009	486,920.76	125,333	134,913	352,008	27.40	12,847
2010	543,937.56	127,608	137,362	406,576	27.73	14,662
2011	987,839.42	208,928	224,898	762,941	27.96	27,287
2012	353,501.08	66,388	71,462	282,039	28.10	10,037
2013	398,575.03	64,888	69,848	328,727	28.28	11,624
2014	361,468.86	49,594	53,385	308,084	28.29	10,890
2015	392,713.21	43,434	46,754	345,959	28.15	12,290
2016	446,976.57	37,010	39,839	407,138	27.71	14,693
2017	294,078.29	15,586	16,777	277,301	26.83	10,335
2018	796,976.73	16,258	17,501	779,476	24.01	32,465
	16,200,029.29	5,649,132	6,080,933	10,119,096		408,078

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 2.52

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
1914	0.25					
1919	46.40	46	46			
1920	65.00	65	65			
1924	288.57	289	289			
1926	8.25	8	8			
1927	265.80	266	266			
1928	32.00	32	32			
1929	401.84	402	402			
1930	576.33	576	576			
1931	862.24	862	862			
1932	179.53	180	180			
1935	339.96	340	340			
1936	180.10	180	180			
1937	702.11	702	702			
1938	70.20	70	70			
1939	114.20	114	114			
1941	93.19	93	93			
1946	107.86	107	108			
1947	228.20	226	228			
1950	115.54	112	116			
1951	399.62	386	400			
1953	526.32	501	526			
1954	866.71	818	867			
1955	3,485.13	3,265	3,485			
1956	166.98	155	167			
1957	807.41	744	807			
1958	3,980.48	3,641	3,980			
1959	3,557.12	3,227	3,557			
1960	940.90	847	941			
1961	2,160.12	1,927	2,160			
1962	2,440.64	2,160	2,441			
1963	1,463.53	1,284	1,464			
1964	852.14	741	852			
1965	4,391.44	3,784	4,391			
1966	7,725.03	6,596	7,725			
1967	9,375.01	7,930	9,375			
1968	1,802.13	1,509	1,802			
1969	4,312.49	3,575	4,312			
1970	727.19	596	727			
1971	12,970.95	10,523	12,971			
1972	4,161.73	3,337	4,162			
1973	5,521.13	4,373	5,521			
1974	4,072.92	3,185	4,073			
1975	1,691.94	1,306	1,681	11	8.90	1



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
1976	2,859.26	2,176	2,801	58	9.32	6
1977	9,079.27	6,807	8,762	317	9.76	32
1978	8,076.46	5,962	7,674	402	10.21	39
1979	16,025.59	11,641	14,985	1,041	10.67	98
1980	16,463.34	11,756	15,133	1,330	11.15	119
1981	18,913.59	13,269	17,080	1,834	11.64	158
1982	17,303.36	11,913	15,335	1,968	12.15	162
1983	24,489.09	16,527	21,274	3,215	12.68	254
1984	30,607.35	20,232	26,043	4,564	13.22	345
1985	47,810.95	30,918	39,799	8,012	13.78	581
1986	41,095.26	25,974	33,435	7,660	14.35	534
1987	31,108.85	19,200	24,715	6,394	14.93	428
1988	67,276.33	40,486	52,115	15,161	15.53	976
1989	73,855.80	43,291	55,726	18,130	16.14	1,123
1990	72,040.64	41,063	52,858	19,183	16.77	1,144
1991	46,648.02	25,824	33,241	13,407	17.41	770
1992	72,629.85	45,379	58,413	14,217	15.76	902
1993	50,628.58	30,807	39,656	10,973	16.24	676
1994	79,302.27	46,733	60,156	19,146	16.90	1,133
1995	207,257.72	118,551	152,603	54,655	17.40	3,141
1996	83,557.81	46,291	59,587	23,971	17.91	1,338
1997	20,844.66	11,162	14,368	6,477	18.43	351
1998	283,838.00	146,574	188,675	95,163	18.96	5,019
1999	62,321.83	30,831	39,687	22,635	19.66	1,151
2000	24,248.93	11,506	14,811	9,438	20.21	467
2006	20,518.49	7,038	9,060	11,458	23.46	488
2011	4,783.98	1,073	1,381	3,403	25.95	131
2014	897.06	127	163	734	27.24	27
2016	7,240.43	602	775	6,465	27.53	235
2017	323,397.27	16,817	21,648	301,749	27.32	11,045
2018	165,523.48	3,145	4,048	161,475	25.82	6,254
	2,013,720.15	914,755	1,169,071	844,649		39,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 1.94

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLSBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
1958	10,241.96	8,916	10,242			
1959	26,164.65	22,743	26,165			
1960	1,594.52	1,384	1,595			
1966	93,452.57	80,173	93,453			
1967	15,060.29	12,890	15,060			
1968	53.97	46	54			
1969	1,656.66	1,412	1,650	7	7.24	1
1970	161.36	137	160	1	7.26	
1971	76.44	65	76			
1972	671.49	568	664	8	7.28	1
1977	78.75	66	77	2	7.34	
1978	218.38	181	211	7	7.35	1
1981	1,046.50	858	1,003	44	7.38	6
1982	9,233.91	7,533	8,802	432	7.40	58
1984	10,139.19	8,193	9,573	566	7.42	76
1985	1,022.46	822	960	62	7.43	8
1987	121.44	97	113	8	7.45	1
1988	3,682.98	2,909	3,399	284	7.46	38
1989	166.75	131	153	14	7.47	2
1990	888.58	692	809	80	7.48	11
1991	4,034.00	3,119	3,644	390	7.49	52
1993	9,349.99	7,224	8,441	909	7.43	122
1994	1,161.45	887	1,036	125	7.50	17
1995	381.60	288	337	45	7.52	6
1997	61,041.39	45,140	52,743	8,299	7.49	1,108
1998	5,518.83	4,023	4,701	818	7.53	109
1999	35,104.14	25,275	29,532	5,572	7.49	744
2001	15,223.75	10,584	12,367	2,857	7.56	378
2002	1,088.28	743	868	220	7.56	29
2003	14,221.63	9,500	11,100	3,122	7.58	412
2004	72,646.44	47,409	55,394	17,253	7.59	2,273
2006	21,624.11	13,351	15,600	6,025	7.59	794
2007	28,049.00	16,756	19,578	8,471	7.58	1,118
2008	7,735.08	4,462	5,213	2,522	7.61	331
2009	3,563.63	1,981	2,315	1,249	7.59	165
2011	66,815.17	33,127	38,706	28,109	7.63	3,684
2013	4,005.30	1,677	1,959	2,046	7.64	268
2014	6,678.02	2,474	2,891	3,787	7.65	495
2015	45,086.72	14,157	16,541	28,545	7.65	3,731
	579,061.38	391,993	457,182	121,879		16,039

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1993	164,577.50	107,206	125,034	39,543	13.51	2,927
1994	6,373.74	4,080	4,759	1,615	13.63	118
1996	6,824.90	4,237	4,942	1,883	13.59	139
1997	2,658.63	1,616	1,885	774	13.71	56
1999	58,743.84	34,265	39,963	18,781	13.75	1,366
2000	1,983.26	1,129	1,317	667	13.80	48
2005	3,338.96	1,628	1,899	1,440	13.92	103
2006	4,214.76	1,973	2,301	1,914	13.93	137
2008	49,021.21	20,854	24,322	24,699	14.01	1,763
2010	2,592.10	976	1,138	1,454	14.07	103
2011	12,791.22	4,441	5,180	7,612	14.10	540
2015	124,790.95	24,684	28,789	96,002	14.20	6,761
2016	124,471.63	18,609	21,704	102,768	14.22	7,227
2017	90,809.31	8,663	10,104	80,706	14.22	5,676
2018	17,684.44	601	701	16,983	14.23	1,193
	670,876.45	234,962	274,036	396,840		28,157

LEWISTOWN STORAGE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2036

1928	39,106.49	32,310	37,683	1,423	11.21	127
1930	644.99	530	618	27	11.50	2
1931	1,176.02	963	1,123	53	11.64	5
1978	205.59	141	164	41	15.56	3
1995	19,818.69	11,751	13,705	6,114	15.96	383
1996	108,628.24	63,080	73,570	35,058	16.07	2,182
1997	75,992.04	43,277	50,474	25,518	16.06	1,589
1999	17,614.56	9,561	11,151	6,464	16.21	399
2000	11,155.25	5,903	6,885	4,271	16.23	263
2001	26,349.11	13,543	15,795	10,554	16.31	647
2002	48,889.62	24,391	28,447	20,442	16.32	1,253
2005	24,769.46	11,060	12,899	11,870	16.42	723
2007	10,092.52	4,087	4,767	5,326	16.53	322
2009	4,528.95	1,648	1,922	2,607	16.61	157
2014	47,294.19	9,979	11,638	35,656	16.82	2,120

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEWISTOWN STORAGE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
2016	4,105.21	530	618	3,487	16.88	207
2017	8,525.46	696	812	7,714	16.88	457
2018	12,058.34	347	405	11,654	16.89	690
	460,954.73	233,797	272,677	188,278		11,529

HUNTINGDON OFFICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2018

1993	71,668.20	71,668	71,668
1994	3,567.75	3,568	3,568
1996	1,276.77	1,277	1,277
1997	5,618.39	5,618	5,618
1999	8,236.71	8,237	8,237
2000	6,406.95	6,407	6,407
2003	1,486.48	1,486	1,486
2005	5,925.59	5,926	5,926
2006	8,766.18	8,766	8,766
2007	13,913.33	13,913	13,913
2013	10,948.55	10,949	10,949
2016	7,944.92	7,945	7,945
	145,759.82	145,760	145,760

LEWISBURG OFFICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2013

1997	323.50	324	324
2008	48,700.99	48,701	48,701
	49,024.49	49,025	49,024

OXFORD OFFICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2048

1998	237,607.32	107,779	127,147	110,460	24.39	4,529
2000	820.73	350	413	408	24.49	17
2003	2,135.42	811	957	1,179	24.91	47

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXFORD OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
2005	5,925.59	2,049	2,417	3,508	25.07	140
2007	5,359.43	1,646	1,942	3,418	25.38	135
2008	2,290.92	663	782	1,509	25.47	59
2015	104,020.65	12,306	14,517	89,503	26.09	3,431
2016	3,652.90	319	376	3,277	26.15	125
2018	4,852.79	91	107	4,745	26.24	181
	366,665.75	126,014	148,659	218,007		8,664

PORT ALLEGANY OPERATIONS CENTER  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2042

1989	127.23	70	83	45	20.77	2
1992	758,027.04	429,801	507,039	250,988	20.05	12,518
1993	3,146.41	1,748	2,062	1,084	20.20	54
1994	8,657.45	4,724	5,573	3,085	20.20	153
1995	2,701.38	1,445	1,705	997	20.23	49
1996	9,933.05	5,194	6,127	3,806	20.30	187
1998	1,738.51	862	1,017	722	20.57	35
2000	420,169.40	197,059	232,472	187,698	20.66	9,085
2002	79,118.01	34,717	40,956	38,162	20.79	1,836
2003	8,394.64	3,533	4,168	4,227	20.98	201
2004	30,839.56	12,481	14,724	16,116	20.96	769
2005	11,025.37	4,251	5,015	6,010	21.11	285
2006	34,349.48	12,582	14,843	19,506	21.19	921
2009	25,709.98	7,914	9,336	16,374	21.36	767
2010	22,825.61	6,480	7,644	15,181	21.44	708
2011	16,891.81	4,372	5,158	11,734	21.48	546
2013	4,156.41	844	996	3,161	21.60	146
2014	9,440.11	1,623	1,915	7,525	21.68	347
2015	37,408.06	5,185	6,117	31,291	21.75	1,439
2016	10,340.67	1,065	1,256	9,084	21.77	417
2018	11,961.94	268	316	11,646	21.82	534
	1,506,962.12	736,218	868,521	638,441		30,999

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PITTSTON TUNNEL STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1994	88,775.99	55,760	65,781	22,995	14.36	1,601
1995	2,489.26	1,534	1,810	680	14.49	47
1996	45,162.19	27,332	32,244	12,918	14.51	890
1997	4,710.00	2,802	3,306	1,404	14.46	97
1998	532.50	311	367	166	14.47	11
2002	1,820.00	955	1,127	693	14.71	47
2004	16,539.44	8,131	9,592	6,947	14.74	471
2005	4,483.82	2,121	2,502	1,982	14.76	134
2014	2,156.80	496	585	1,572	15.07	104
2015	22,095.33	4,161	4,909	17,187	15.09	1,139
2017	8,125.59	733	865	7,261	15.14	480
2018	3,806.14	122	144	3,662	15.12	242
	200,697.06	104,458	123,230	77,467		5,263

POTTSVILLE METER SHOP  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2049

1981	22,160.92	12,292	14,501	7,660	24.39	314
1994	8,893.65	4,443	5,241	3,652	24.29	150
1995	4,307.22	2,093	2,469	1,838	24.60	75
1996	9,271.45	4,394	5,184	4,088	24.70	166
1997	11,191.78	5,161	6,088	5,103	24.83	206
1999	519,130.02	225,822	266,404	252,726	25.00	10,109
2000	12,387.00	5,222	6,160	6,227	25.04	249
2002	2,306.86	900	1,062	1,245	25.42	49
2009	184,472.34	49,254	58,105	126,367	26.09	4,844
2014	17,931.59	2,589	3,054	14,877	26.65	558
2017	149,554.86	7,896	9,315	140,240	26.91	5,211
	941,607.69	320,066	377,584	564,024		21,931

FRYBURG OPERATIONS CENTER  
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2046

1996	522,323.85	256,827	302,980	219,343	23.00	9,537
1997	9,748.25	4,681	5,522	4,226	23.00	184
1999	3,322.80	1,503	1,773	1,550	23.30	67
2002	1,788.77	730	861	928	23.59	39

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRYBURG OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
2004	5,181.53	1,942	2,291	2,891	23.77	122
2013	6,495.41	1,190	1,404	5,092	24.53	208
2014	22,292.89	3,442	4,061	18,232	24.65	740
2015	66,072.14	8,206	9,681	56,391	24.67	2,286
	637,225.64	278,521	328,573	308,653		13,183
CLEARFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2004	399,987.93	143,076	168,788	231,200	25.59	9,035
2005	26,115.44	8,892	10,490	15,625	25.66	609
2008	103,531.54	29,538	34,846	68,685	25.99	2,643
2014	4,485.24	648	764	3,721	26.65	140
2015	41,869.17	4,848	5,719	36,150	26.71	1,353
2016	10,507.02	895	1,056	9,451	26.83	352
2018	42,684.98	777	917	41,768	26.90	1,553
	629,181.32	188,674	222,580	406,601		15,685
WESTFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1967	742.69	453	534	208	23.83	9
1977	420.38	234	276	144	25.80	6
1980	4,025.99	2,162	2,551	1,475	26.36	56
1990	536.42	248	293	244	28.16	9
1993	7,166.06	3,510	4,141	3,025	26.30	115
1994	12,753.25	6,124	7,225	5,529	26.25	211
1995	3,536.63	1,653	1,950	1,587	26.50	60
2000	5,207.57	2,091	2,467	2,741	27.20	101
2003	586,866.19	208,514	245,985	340,882	27.67	12,320
2004	45,584.99	15,462	18,241	27,344	27.76	985
2005	9,850.00	3,172	3,742	6,108	27.90	219
2006	26,960.88	8,191	9,663	17,298	28.07	616
2007	16,577.03	4,718	5,566	11,011	28.28	389
2010	53,857.04	12,312	14,525	39,333	28.68	1,371
2014	34,205.98	4,570	5,391	28,815	29.17	988

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
2015	16,758.06	1,790	2,112	14,646	29.29	500
2016	69,735.64	5,474	6,458	63,278	29.35	2,156
2018	17,748.61	296	349	17,399	29.44	591
	912,533.41	280,974	331,466	581,067		20,702
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
2002	5,401.63	2,142	2,527	2,875	24.73	116
2005	5,925.59	2,049	2,417	3,508	25.07	140
2008	343,351.49	99,400	117,263	226,088	25.47	8,877
2012	1,582.11	318	375	1,207	25.86	47
2015	13,689.80	1,620	1,911	11,779	26.09	451
2018	1,019.97	19	22	998	26.24	38
	370,970.59	105,548	124,516	246,455		9,669
SHIPPENSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2009	147,557.15	39,398	46,478	101,079	26.09	3,874
2010	5,314.63	1,301	1,535	3,780	26.22	144
2011	3,030.68	670	790	2,240	26.40	85
2012	13,789.17	2,716	3,204	10,585	26.50	399
2014	21,912.85	3,164	3,733	18,180	26.65	682
	191,604.48	47,249	55,740	135,864		5,184
TROY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	229,315.17	129,437	152,698	76,618	19.36	3,958
1991	1,019.36	567	669	350	19.43	18
1992	9,474.14	5,522	6,514	2,960	18.79	158
1993	13,878.00	7,955	9,385	4,493	18.80	239
1994	8,555.62	4,813	5,678	2,878	18.85	153
1995	1,478.00	814	960	518	18.95	27



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TROY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1999	2,332.78	1,168	1,378	955	19.21	50
2003	1,641.45	721	851	791	19.47	41
2004	5,387.16	2,272	2,680	2,707	19.53	139
2007	64,372.37	23,393	27,597	36,776	19.71	1,866
2009	10,582.98	3,429	4,045	6,538	19.82	330
2011	11,974.33	3,269	3,856	8,118	19.97	407
2016	10,870.90	1,196	1,411	9,460	20.23	468
2018	11,106.34	268	316	10,790	20.25	533
	381,988.60	184,824	218,038	163,951		8,387

OTHER BUILDINGS  
SURVIVOR CURVE.. IOWA 65-S0.5

1996	606.95	232	274	333	35.89	9
1997	2,651.72	981	1,157	1,494	36.22	41
2003	8,063.68	2,275	2,684	5,380	38.81	139
2004	13,817.85	3,682	4,344	9,474	39.22	242
2005	7,452.06	1,866	2,201	5,251	39.66	132
2006	61,748.85	14,449	17,045	44,703	40.10	1,115
2007	48,137.92	10,504	12,392	35,746	40.30	887
2009	1,236.07	231	273	964	41.26	23
2010	9,898.69	1,683	1,985	7,913	41.50	191
2014	19,757.42	1,867	2,202	17,555	43.12	407
2015	25,310.45	1,888	2,227	23,083	43.45	531
2016	58,942.38	3,183	3,755	55,187	43.80	1,260
2017	31,969.67	1,049	1,238	30,732	44.16	696
	289,593.71	43,890	51,777	237,817		5,673
	8,334,707.24	3,471,973	4,049,363	4,285,344		201,065

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3 2.41

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
1910	2,631.33	2,631	2,631			
1914	4,425.79	4,426	4,426			
1921	34.95	35	35			
1928	9,611.65	9,612	9,612			
1929	5,726.24	5,689	5,726			
1930	93.77	92	94			
1931	153.48	150	153			
1936	1,694.49	1,592	1,694			
1937	798.45	745	798			
1938	66.22	61	66			
1939	505.95	464	506			
1944	20.08	18	20			
1946	1,700.00	1,471	1,700			
1948	153.57	131	154			
1949	3,419.22	2,881	3,419			
1953	114.00	93	114			
1954	3,369.90	2,710	3,370			
1958	71.14	55	71			
1959	1,617.83	1,237	1,607	11	10.59	1
1960	294.42	223	290	4	10.96	
1961	1,314.41	983	1,277	37	11.33	3
1962	614.41	455	591	23	11.70	2
1963	746.64	546	709	38	12.08	3
1964	861.27	623	809	52	12.46	4
1965	1,553.29	1,110	1,442	111	12.84	9
1966	11,298.50	7,977	10,364	934	13.23	71
1967	8,055.75	5,618	7,299	757	13.62	56
1968	4,586.64	3,159	4,104	483	14.01	34
1969	3,182.58	2,163	2,810	373	14.41	26
1970	2,725.25	1,828	2,375	350	14.82	24
1971	4,205.11	2,782	3,614	591	15.23	39
1972	2,105.36	1,374	1,785	320	15.64	20
1973	3,268.03	2,102	2,731	537	16.06	33
1974	12,868.29	8,153	10,592	2,276	16.49	138
1975	1,808.65	1,129	1,467	342	16.92	20
1976	829.95	510	663	167	17.36	10
1977	3,176.00	1,920	2,494	682	17.80	38
1979	1,309.69	765	994	316	18.70	17
1981	7,916.94	4,463	5,798	2,119	19.63	108
1982	2,175.04	1,203	1,563	612	20.11	30
1983	500.00	271	352	148	20.59	7
1984	2,693.01	1,431	1,859	834	21.08	40
1986	357.42	182	236	121	22.09	5
1987	1,754.73	873	1,134	621	22.60	27

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
1988	12,002.62	5,833	7,578	4,425	23.13	191
1989	3,459.19	1,640	2,131	1,328	23.66	56
1990	16,578.24	7,663	9,956	6,622	24.20	274
1991	44,259.28	19,907	25,863	18,396	24.76	743
1992	13,074.85	7,310	9,497	3,578	20.70	173
1993	10,707.74	5,840	7,587	3,121	21.05	148
1994	21,024.64	11,166	14,507	6,518	21.41	304
1995	11,874.85	6,130	7,964	3,911	21.79	179
1996	38,751.96	19,399	25,203	13,549	22.20	610
1997	81,559.20	39,515	51,338	30,221	22.61	1,337
1998	4,260.00	1,993	2,589	1,671	23.04	73
1999	12,794.91	5,763	7,487	5,308	23.49	226
2000	151,137.20	65,654	85,299	65,838	23.76	2,771
2001	7,009.13	2,914	3,786	3,223	24.24	133
2003	18,772.84	7,128	9,261	9,512	24.91	382
2004	191,122.47	68,632	89,168	101,954	25.43	4,009
2005	175,345.30	59,477	77,273	98,072	25.81	3,800
2008	2,490.78	692	899	1,592	26.94	59
2009	152,928.74	39,517	51,341	101,588	27.26	3,727
2010	53,232.48	12,488	16,225	37,007	27.73	1,335
2012	2,393.22	445	578	1,815	28.47	64
2013	131,853.37	21,031	27,324	104,529	28.98	3,607
2014	36,892.05	4,914	6,384	30,508	29.28	1,042
2015	128,484.53	13,542	17,594	110,891	29.72	3,731
2016	95,750.02	7,354	9,555	86,195	30.07	2,866
2017	48,013.58	2,257	2,932	45,082	30.45	1,481
2018	150,812.84	2,413	3,135	147,678	30.65	4,818
	1,732,995.47	526,553	676,002	1,056,993		38,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 2.24

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1998	10,654.00	10,654	10,654			
1999	9,681.23	9,318	9,681			
2000	11,986.96	10,938	11,987			
2001	17,492.16	15,087	16,925	567	2.75	206
2002	2,532.25	2,057	2,308	224	3.75	60
2003	11,966.55	9,124	10,236	1,731	4.75	364
2006	1,393.32	853	957	436	7.75	56
2007	4,828.41	2,716	3,047	1,781	8.75	204
2010	1,926.82	819	919	1,008	11.50	88
2014	4,225.61	951	1,067	3,159	15.50	204
2015	64,028.79	11,205	12,570	51,459	16.50	3,119
2016	22,950.78	2,869	3,218	19,733	17.50	1,128
2017	29,884.80	2,241	2,514	27,371	18.50	1,480
2018	66,716.27	1,668	1,871	64,845	19.50	3,325
	260,267.95	80,500	87,954	172,314		10,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.93

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2009	6,467.49	6,144	6,070	397	0.50	397
2013	1,637.58	901	890	748	4.50	166
2015	7,913.29	2,770	2,736	5,177	6.50	796
2016	5,541.48	1,385	1,368	4,173	7.50	556
2017	8,554.22	1,283	1,268	7,286	8.50	857
2018	2,807.70	140	138	2,670	9.50	281
	32,921.76	12,623	12,470	20,452		3,053
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 9.27

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2014	807.63	727	808			
2016	120,423.88	60,212	120,424			
2017	352,715.90	105,815	283,169	69,547	3.50	19,871
	473,947.41	166,754	404,401	69,546		19,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 4.19

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2009	4,077,090.86	3,873,236	4,020,471	56,620	0.50	56,620
2010	301,206.64	256,026	265,758	35,449	1.50	23,633
	4,378,297.50	4,129,262	4,286,229	92,068		80,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.1 1.83

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2006	41,293.53	37,788	35,599	5,695	1.14	4,996
	41,293.53	37,788	35,599	5,695		4,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.1	12.10



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2004	85,653.80	81,782	77,044	8,610	0.67	8,610
2006	185,611.31	169,853	160,012	25,599	1.14	22,455
2009	132,460.90	109,731	103,374	29,087	1.97	14,765
2010	20,123.95	15,721	14,810	5,314	2.38	2,233
	423,849.96	377,087	355,240	68,610		48,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.4 11.34

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2003	58,677.61	56,823	53,531	5,147	0.50	5,147
2004	186,124.91	177,712	167,416	18,709	0.67	18,709
2006	213,621.57	195,485	184,160	29,462	1.14	25,844
	458,424.09	430,020	405,107	53,317		49,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.1 10.84

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2000	60,415.29	60,313	56,819	3,596	0.03	3,596
2002	82,337.38	80,814	76,132	6,205	0.31	6,205
2005	284,538.01	266,555	251,112	33,426	0.89	33,426
	427,290.68	407,682	384,063	43,228		43,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 10.12

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
1993	2,795.60	2,796	2,796			
2000	33,228.01	33,172	31,232	1,996	0.03	1,996
2001	6,200.60	6,150	5,790	411	0.14	411
2002	22,286.49	21,874	20,595	1,691	0.31	1,691
2003	16,279.31	15,765	14,843	1,436	0.50	1,436
2004	90,222.97	86,145	81,108	9,115	0.67	9,115
2005	114,739.64	107,488	101,203	13,537	0.89	13,537
2006	20,800.27	19,034	17,921	2,879	1.14	2,525
2009	13,098.80	10,851	10,217	2,882	1.97	1,463
2017	7,101.27	1,144	1,077	6,024	7.81	771
	326,752.96	304,419	286,782	39,971		32,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.2 10.08

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1998	773.78	774	774			
2001	3,091.40	2,666	2,742	349	2.75	127
2014	5,589.99	1,258	1,294	4,296	15.50	277
2018	10,273.98	257	264	10,010	19.50	513
	19,729.15	4,955	5,074	14,655		917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.0	4.65

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1993	75,920.43	75,920	75,920			
1994	28,668.52	27,808	26,556	2,113	0.75	2,113
1995	36,104.85	33,578	32,066	4,039	1.75	2,308
1996	20,748.42	18,466	17,635	3,113	2.75	1,132
1997	285,330.54	242,531	231,610	53,721	3.75	14,326
1998	160,274.27	129,822	123,976	36,298	4.75	7,642
1999	223,866.28	172,377	164,615	59,251	5.75	10,305
2000	179,652.19	131,146	125,241	54,411	6.75	8,061
2001	219,423.39	151,402	144,585	74,838	7.75	9,657
2002	302,797.23	196,818	187,956	114,841	8.75	13,125
2003	431,280.54	263,081	251,235	180,046	9.75	18,466
2004	331,589.75	189,006	180,495	151,095	10.75	14,055
2005	348,565.16	184,740	176,422	172,143	11.75	14,650
2006	299,558.28	146,784	140,175	159,383	12.75	12,501
2007	431,966.80	194,385	185,632	246,335	13.75	17,915
2008	477,194.99	198,036	189,119	288,076	14.62	19,704
2009	190,844.18	72,521	69,255	121,589	15.50	7,844
2010	675,112.97	229,538	219,202	455,911	16.50	27,631
2011	86,555.66	25,967	24,798	61,758	17.50	3,529
2012	140,562.63	36,546	34,900	105,663	18.50	5,712
2013	268,626.03	59,098	56,437	212,189	19.50	10,881
2014	510,814.37	91,947	87,807	423,007	20.50	20,634
2015	362,285.21	50,720	48,436	313,849	21.50	14,598
2016	615,851.16	61,585	58,812	557,039	22.50	24,757
2017	243,698.18	14,622	13,964	229,734	23.50	9,776
2018	405,950.61	8,119	7,753	398,198	24.50	16,253
	7,353,242.64	3,006,563	2,874,602	4,478,641		307,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 4.18

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2015	552.73	97	84	469	16.50	28
2016	1,085.72	136	118	968	17.50	55
2017	330,397.55	24,780	21,453	308,945	18.50	16,700
2018	98,427.37	2,461	2,131	96,296	19.50	4,938
	430,463.37	27,474	23,786	406,677		21,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.7 5.05

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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-R3						
2001	52,378.67	40,567	12,800	39,579	5.02	7,884
2003	58,019.67	41,322	13,039	44,981	6.16	7,302
2004	98,699.95	66,948	21,124	77,576	6.76	11,476
2005	199,925.67	128,472	40,538	159,388	7.37	21,627
2006	32,646.90	19,715	6,221	26,426	8.03	3,291
2009	69,039.30	33,774	10,656	58,383	9.92	5,885
2018	911.34	27	9	902	16.65	54
	511,621.50	330,825	104,387	407,234		57,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 11.24



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2008	98,588.19	98,588	98,588			
2009	116,598.44	110,769	112,625	3,973	0.50	3,973
2010	40,987.51	34,839	35,423	5,565	1.50	3,710
2014	151.47	68	69	82	5.50	15
2015	28,671.36	10,035	10,203	18,468	6.50	2,841
2017	17,961.49	2,694	2,739	15,222	8.50	1,791
	302,958.46	256,993	259,647	43,311		12,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 4.07

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2004	12,211.42	11,601	10,998	1,213	0.75	1,213
2005	660.10	583	553	107	1.75	61
2007	6,481.84	4,861	4,608	1,874	3.75	500
2009	19,072.92	12,079	11,451	7,622	5.50	1,386
2010	46,085.64	26,115	24,758	21,328	6.50	3,281
2011	70,068.25	35,034	33,214	36,854	7.50	4,914
2012	14,758.99	6,396	6,064	8,695	8.50	1,023
2014	2,414.03	724	686	1,728	10.50	165
2015	4,956.48	1,156	1,096	3,860	11.50	336
2016	65,264.82	10,878	10,313	54,952	12.50	4,396
2017	81,790.39	8,179	7,755	74,035	13.50	5,484
2018	4,489.10	150	142	4,347	14.50	300
	328,253.98	117,756	111,638	216,616		23,059

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 7.02

**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, 2018

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	149,063	126,233	30,675	0.50	30,675
2010	2,987.32	2,821	2,389	598	0.50	598
2016	3,425.90	2,855	2,418	1,008	0.50	1,008
	163,321.34	154,739	131,040	32,281		32,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						19.77

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,355.20	22,186	14,230	11,125	2.50	4,450
2003	7,182.75	5,567	3,571	3,612	4.50	803
2004	11,896.38	8,625	5,532	6,364	5.50	1,157
2005	39,965.68	26,977	17,303	22,663	6.50	3,487
2006	2,468.81	1,543	990	1,479	7.50	197
2007	878.14	505	324	554	8.50	65
2008	572.40	301	193	379	9.50	40
2009	4,753.12	2,258	1,448	3,305	10.50	315
2010	747,318.56	317,610	203,710	543,609	11.50	47,270
	840,391.04	385,572	247,301	593,090		57,784
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 6.88

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, 2018

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						
2014	15,124.84	13,612	143	14,982	0.50	14,982
2015	13,739.84	9,618	101	13,639	1.50	9,093
2016	18,241.85	9,121	96	18,146	2.50	7,258
2017	14,155.11	4,247	44	14,111	3.50	4,032
	61,261.64	36,598	384	60,878		35,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 57.73

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	25,527	26,876			
2008	22,536.44	19,805	22,536			
2014	22,224.80	14,113	17,120	5,105	2.59	1,971
	71,637.08	59,445	66,532	5,105		1,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 2.75

## 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, 2018

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						
1999	6,158.53	6,005	5,968	191	0.50	191
2001	3,769.21	3,298	3,278	491	2.50	196
2002	6,694.08	5,523	5,489	1,205	3.50	344
2003	22,684.22	17,580	17,470	5,214	4.50	1,159
2004	5,698.56	4,131	4,105	1,594	5.50	290
2007	1,760.05	1,012	1,006	754	8.50	89
	46,764.65	37,549	37,316	9,449		2,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 4.85

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, 2018

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						
2014	1,020,522.82	918,471	921,142	99,381	0.50	99,381
2015	1,237,638.55	866,347	868,867	368,772	1.50	245,848
2016	2,457,142.53	1,228,571	1,232,144	1,224,999	2.50	490,000
2017	4,328,639.39	1,298,592	1,302,368	3,026,271	3.50	864,649
2018	2,258,693.97	225,869	226,526	2,032,168	4.50	451,593
	11,302,637.26	4,537,850	4,551,047	6,751,590		2,151,471
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 19.04

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT COSTS - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	507,896.08	482,501	471,229	36,667	0.50	36,667
2010	324,586.33	275,898	269,453	55,134	1.50	36,756
2011	24,265.04	18,199	17,774	6,491	2.50	2,596
2012	2,890,937.57	1,879,109	1,835,212	1,055,726	3.50	301,636
2013	431,236.80	237,180	231,639	199,598	4.50	44,355
2014	988,604.39	444,872	434,479	554,125	5.50	100,750
2015	1,151,853.19	403,149	393,731	758,122	6.50	116,634
2016	1,180,029.80	295,007	288,115	891,914	7.50	118,922
2017	803,731.20	120,560	117,744	685,988	8.50	80,704
2018	3,415,676.99	170,784	166,794	3,248,883	9.50	341,988
	11,718,817.39	4,327,259	4,226,171	7,492,646		1,181,008
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	1,046,339.42	1,046,339	1,046,339			
2003	438,850.27	438,850	438,850			
2004	1,618,005.93	1,618,006	1,618,006			
2005	418,287.86	418,288	418,288			
2006	2,620,417.61	2,620,418	2,620,418			
2007	3,369,356.05	3,369,356	3,369,356			
2008	259,506.50	259,506	259,507			
	10,591,768.77	10,591,769	10,591,769			
	22,310,586.16	14,919,028	14,817,940	7,492,646		1,181,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 5.29

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT COSTS - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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	781,010	689,268	178,521	1.50	119,014
2006	1,660,897.57	1,384,076	1,221,493	439,405	2.50	175,762
2007	3,042,652.35	2,332,710	2,058,695	983,957	3.50	281,131
2008	2,908,998.47	2,036,299	1,797,102	1,111,896	4.50	247,088
2011	457,198.79	228,599	201,746	255,453	7.50	34,060
2012	533,950.04	231,377	204,198	329,752	8.50	38,794
2013	527,925.94	193,575	170,836	357,090	9.50	37,588
2014	495,556.48	148,667	131,204	364,352	10.50	34,700
2016	1,419,264.44	236,549	208,762	1,210,502	12.50	96,840
2017	76,469,061.83	7,646,906	6,748,652	69,720,410	13.50	5,164,475
2018	171,914.66	5,730	5,057	166,858	14.50	11,507
	88,555,209.83	15,225,498	13,437,013	75,118,197		6,240,959
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 7.05

**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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	446,189	473,781	101,117	11.40	8,870
1975	7,158.54	5,530	5,872	1,287	11.40	113
1976	1,629.59	1,253	1,330	300	11.41	26
1977	2,106.01	1,611	1,711	395	11.41	35
1978	554.20	421	447	107	11.42	9
1979	6,707.24	5,073	5,387	1,320	11.42	116
1980	28,233.56	21,226	22,539	5,695	11.43	498
1981	44,870.26	33,529	35,602	9,268	11.43	811
1982	427.88	326	346	82	11.37	7
1983	1,273.20	961	1,020	253	11.48	22
1984	1,922.47	1,442	1,531	391	11.41	34
1985	15,545.14	11,578	12,294	3,251	11.39	285
1986	1,122.78	829	880	243	11.42	21
1987	100.24	73	78	22	11.49	2
1989	40,014.11	28,794	30,575	9,439	11.40	828
1990	23,330.17	16,609	17,636	5,694	11.43	498
1992	95,013.29	66,338	70,440	24,573	11.35	2,165
1993	1,839.65	1,270	1,349	491	11.39	43
1994	27,141.96	18,486	19,629	7,513	11.47	655
1995	4,582.00	3,080	3,270	1,312	11.47	114
1996	248.50	165	175	74	11.40	6
1998	683.50	439	466	218	11.45	19
2000	72,144.40	44,578	47,335	24,809	11.44	2,169
2001	73,338.56	44,406	47,152	26,187	11.40	2,297
2002	5,526.75	3,265	3,467	2,060	11.43	180
2003	201.42	116	123	78	11.38	7
2004	1,508.64	844	896	613	11.41	54
2005	4,812.03	2,605	2,766	2,046	11.44	179
2006	458.13	239	254	204	11.42	18
2007	379,291.04	190,177	201,937	177,354	11.44	15,503
2008	444,898.44	213,462	226,662	218,236	11.38	19,177
2009	14,014.85	6,364	6,758	7,257	11.42	635
2010	2,629.36	1,124	1,194	1,435	11.38	126
2011	3,560.30	1,415	1,502	2,058	11.37	181
2012	294.73	107	114	181	11.36	16
2014	5,428.44	1,544	1,639	3,789	11.32	335
2015	44,230.06	10,465	11,112	33,118	11.29	2,933

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, 2018

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						
2016	33,847.95	6,160	6,541	27,307	11.24	2,429
2017	6,680.06	792	841	5,839	11.14	524
2018	41,704.28	1,843	1,957	39,747	10.82	3,673
	2,013,971.25	1,194,728	1,268,608	745,363		65,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 3.26

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## PART IV. EXPERIENCED NET SALVAGE



**UGI UTILITIES, INC. – GAS DIVISION - SOUTH**

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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-
376.00	1,688,285.59	292,536.00	3,004.00-	295,540.00-
378.00	82,900.49	66,952.00	27,231.00	39,721.00-
380.00	7,425,348.49	4,210,886.00		4,210,886.00-
381.00	800,494.24			
382.00	287.09	11,418.00		11,418.00-
383.00		266.00		266.00-
384.00	55.43	19,227.00		19,227.00-
390.10		91,839.00		91,839.00-
391.10	297,873.46			
391.20	90,547.30			
392.00			8,445.00	8,445.00
394.00	101,884.51			
396.00	6,151.70			
397.00	1,044.10			
	10,494,872.40	4,916,723.00	32,672.00	4,884,051.00-
2015 TRANSACTION YEAR				
305.00		206,178.00		206,178.00-
376.00	1,964,552.75	291,808.00		291,808.00-
378.00	136,103.62	125,153.00	30,924.00	94,229.00-
380.00	6,048,284.27	4,358,882.00		4,358,882.00-
381.00	839,723.29			
382.00	289.94	6,395.00		6,395.00-
383.00		793,334.00		793,334.00-
384.00	44.79	4,676.00		4,676.00-
386.30		2,588.00		2,588.00-
390.10		244,059.00		244,059.00-
390.20	229,761.79			
391.10	247,135.79			
392.00	14,163.24		2,963.00	2,963.00
394.00	163,098.57			
396.00	14,277.76			
398.00	2,080.00			
	9,659,515.81	6,033,073.00	33,887.00	5,999,186.00-

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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		974,761.00		974,761.00-
376.00	1,701,303.10	326,422.00		326,422.00-
378.00	6,229.79	7,767.00	13,958.00	6,191.00
380.00	6,896,779.86	3,901,271.00		3,901,271.00-
381.00	977,335.91			
382.00	17.24	6,045.00		6,045.00-
383.00		61,658.00		61,658.00-
384.00	14.04	1,162.00		1,162.00-
390.10		216,207.00		216,207.00-
391.10	34,367.33			
391.20	2,725.73			
392.00	67,369.89	13.00-		13.00
394.00	111,607.41			
396.00	273,062.82			
398.00	53,248.23			
	10,124,061.35	5,495,280.00	13,958.00	5,481,322.00-
2017 TRANSACTION YEAR				
305.00		74,121.00		74,121.00-
376.00	2,541,992.50	666,545.00	9,141.00-	675,686.00-
378.00	106,233.50	231,160.00	17,469.00	213,691.00-
380.00	5,554,399.21	2,807,443.00		2,807,443.00-
381.00	972,012.53			
382.00	24.90	5,151.00		5,151.00-
383.00		3,528,931.00		3,528,931.00-
384.00	12.94	308.00		308.00-
390.10		72,512.00		72,512.00-
391.10	28,523.09			
391.20	8,397.64			
394.00	124,174.53			
397.00	56,157.92			
398.00		26,099.00		26,099.00-
	9,391,928.76	7,412,270.00	8,328.00	7,403,942.00-

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
305.00		6.00-		6.00
376.00	3,139,146.73	1,107,253.00	4,146.00-	1,111,399.00-
378.00	23,013.80	168,251.00	37,473.00	130,778.00-
380.00	5,525,493.63	3,085,484.00		3,085,484.00-
381.00	394,422.92			
382.00		254.00		254.00-
383.00		1,353,342.00		1,353,342.00-
384.00		5.00-		5.00
390.10	37,749.37	705.00-		705.00
391.10	152,564.09			
391.20	67,874.16			
394.00	125,968.97			
396.00	805,255.15			
397.00	283,427.93			
398.00	14,386.49	3,075.00		3,075.00-
	10,569,303.24	5,716,943.00	33,327.00	5,683,616.00-
TOTAL	50,239,681.56	29,574,289.00	122,172.00	29,452,117.00-

**UGI UTILITIES, INC. – GAS DIVISION - NORTH**

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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				
376.00	453,993.14	543,314.00		543,314.00-
378.00	130,132.77	55,867.00	26,430.00	29,437.00-
379.00	126,097.11	9,789.00		9,789.00-
380.00	485,026.55	1,376,930.00		1,376,930.00-
381.00	61,989.51			
390.00		13,283.00		13,283.00-
390.10	24,929.50			
391.10	17,373.30			
391.30	205,711.41			
391.40	780.76			
392.00	792,856.85		155,933.00	155,933.00
394.00	201,293.34			
396.00	65,288.56			
	2,565,472.80	1,999,183.00	182,363.00	1,816,820.00-
2015 TRANSACTION YEAR				
376.00	372,682.46	494,682.00		494,682.00-
378.00	309,453.60	408,083.00	30,014.00	378,069.00-
379.00	189,515.29	48,565.00		48,565.00-
380.00	266,843.35	1,414,712.00		1,414,712.00-
381.00	47,846.26			
385.00		10,200.00		10,200.00-
390.00		51,086.00		51,086.00-
391.10	30,325.18			
391.30	92,191.88			
391.40	109,266.00			
392.00	431,346.97		60,474.00	60,474.00
394.00	303,528.56			
	2,152,999.55	2,427,328.00	90,488.00	2,336,840.00-

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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				
376.00	304,177.11	682,142.00		682,142.00-
378.00	71,410.17	42,702.00	13,547.00	29,155.00-
380.00	153,940.54	1,631,415.00		1,631,415.00-
381.00	231,735.10			
385.00		4,524.00		4,524.00-
390.00		7,947.00		7,947.00-
390.10	95,721.07			
391.30	496,052.68			
391.40	29,163.09			
392.00	345,220.22	7,224.00	33,800.01	26,576.01
394.00	150,569.97			
396.00	30,303.72	1,832.00	8,550.00	6,718.00
	1,908,293.67	2,377,786.00	55,897.01	2,321,888.99-
2017 TRANSACTION YEAR				
375.00		35,280.00		35,280.00-
376.00	796,542.31	939,985.00		939,985.00-
378.00	266,840.79	31,496.00	16,955.00	14,541.00-
380.00	1,405,210.19	1,995,847.00		1,995,847.00-
381.00	1,222,933.25			
385.00		8,027.00		8,027.00-
390.00		5,324.00		5,324.00-
391.10	212,095.70			
391.20	76,819.18			
391.30	162,157.47			
392.00	3,199,391.96	888.00	39,110.01	38,222.01
394.00	270,958.03			
396.00	142,439.97			
397.00	352,524.04			
398.00	75,609.85			
	8,183,522.74	3,016,847.00	56,065.01	2,960,781.99-

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
375.00	3,628.88	184.00-		184.00
376.00	3,823,591.02	805,384.00		805,384.00-
378.00	2,539,749.93	172,379.00	129,798.00	42,581.00-
379.00	1,601,657.00			
380.00	997,575.21	1,681,174.00		1,681,174.00-
381.00	357,176.28			
385.00	91,823.12	42.00-		42.00
391.10	290,105.02			
391.30	3,178.26			
392.00	196,490.71	189.00		189.00-
394.00	351,950.52			
396.00	1,031,562.64			
398.00	76.21-			
	11,288,412.38	2,658,900.00	129,798.00	2,529,102.00-
TOTAL	26,098,701.14	12,480,044.00	514,611.02	11,965,432.98-



**UGI UTILITIES, INC. – GAS DIVISION - CENTRAL**

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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				
330.00		246,589.00		246,589.00-
376.00	203,370.53	90,411.00		90,411.00-
378.00	21,773.39	4,196.00	26,430.00	22,234.00
380.00	7,158,316.71	248,894.00		248,894.00-
381.00	188,198.09			
382.00	60,804.32	137,474.00		137,474.00-
383.00	352.46	8,171.00		8,171.00-
384.00	271.52	1,946.00		1,946.00-
385.00	17,354.71	8,451.00		8,451.00-
390.10		52,010.00		52,010.00-
391.10	20,440.71			
391.30	674,028.92			
392.00	923,736.45	90,791.00-	261,264.00	352,055.00
395.00	29,879.34			
396.00	54,122.67			
	9,352,649.82	707,351.00	287,694.00	419,657.00-
2015 TRANSACTION YEAR				
330.00		24,083.00		24,083.00-
334.00		49,885.00		49,885.00-
367.00	310.82			
369.00	15,167.92			
376.00	517,437.66	202,965.00		202,965.00-
378.00	19,914.05	201,835.00	30,014.00	171,821.00-
380.00	100,097.22	376,237.00		376,237.00-
381.00	108,693.93			
382.00	74,149.70	219,447.00		219,447.00-
383.00	62.39	4,193.00		4,193.00-
384.00	231.75	4,856.00		4,856.00-
385.00	9,212.88	3,295.00		3,295.00-
391.10	33,441.24			
391.30	16,570.29			
392.00	181,455.93		42,027.01	42,027.01
395.00	23,494.41			
397.00	10,113.25			
	1,110,353.44	1,086,796.00	72,041.01	1,014,754.99-

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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				
330.00		453.00		453.00-
334.00		1,018.00		1,018.00-
369.00	1,229.71	1,984.00		1,984.00-
376.00	405,232.73	185,885.00		185,885.00-
378.00	67,696.07	94,172.00	13,547.00	80,625.00-
380.00	220,547.04	520,361.00		520,361.00-
382.00	118,596.28	357,907.00		357,907.00-
383.00	16.35	304.00		304.00-
384.00	58.18	304.00		304.00-
385.00	627.42			
387.00	1,750.00	1,062.00	400.00	662.00-
390.20		16,917.00		16,917.00-
391.30	566,392.70			
392.00	138,793.33	6,365.01	27,000.00	20,634.99
397.00	21,496.96			
	1,542,436.77	1,186,732.01	40,947.00	1,145,785.01-
2017 TRANSACTION YEAR				
334.00		2.00		2.00-
352.01		79,852.00		79,852.00-
376.00	538,125.03	171,553.00		171,553.00-
378.00	3,561.34	24,428.00	25,368.00	940.00
380.00	351,624.50	908,568.00		908,568.00-
381.00		2,218.00		2,218.00-
382.00	107,546.31	576,719.00		576,719.00-
383.00	60.86	1,134.00		1,134.00-
384.00	32.34	1,134.00		1,134.00-
385.00	3,929.34	3,950.00		3,950.00-
387.00		7,552.00		7,552.00-
390.20		475.00		475.00-
391.10	46,824.84			
391.20	1,840.43			
391.30	107,239.15			
392.00	2,265,503.40	5,451.99	42,900.00	37,448.01
393.00	628.88			
394.00	61,047.12			
395.00	2,330.29			
396.00	747,423.42	663.00	3,100.00	2,437.00
	4,237,717.25	1,783,699.99	71,368.00	1,712,331.99-

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
369.00		1,147.00		1,147.00-
376.00	483,340.23	111,251.00		111,251.00-
378.00	76,883.05	1,434.00-	49,249.00	50,683.00
380.00	230,757.28	950,346.00		950,346.00-
381.00	402.33	3,138.00		3,138.00-
382.00	76,914.85	327,824.00		327,824.00-
383.00	14.70	3,585.00		3,585.00-
384.00	1.19	693.00		693.00-
385.00	13,574.26	25,234.00		25,234.00-
391.10	40,631.94			
392.00	401,062.88			
394.00	25,405.02			
395.00	4,297.81			
396.00	698,701.29			
397.00	44,626.21			
398.00	2,902.37			
	2,099,515.41	1,421,784.00	49,249.00	1,372,535.00-
TOTAL	18,342,672.69	6,186,363.00	521,299.01	5,665,063.99-