

UGI UTILITIES, INC. – ELECTRIC DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

UGI ELECTRIC EXHIBIT C (FULLY PROJECTED FUTURE)

2022 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2022**

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

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

DOCKET NO. R-2021-3023618

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

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2022

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



*Excellence Delivered **As Promised***

January 15, 2021

Mr. Anton Hummer
Controller and Principal Accounting Officer
UGI Utilities, Inc. - Electric Division
2525 N. 12th Street, Suite 360
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2022. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Electric Exhibit C (Future), "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2021".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER
Project Manager – Depreciation Studies

JFW:mle

067885.000

Gannett Fleming Valuation and Rate Consultants, LLC

1010 Adams Avenue • Audubon, PA 19403-2402
t: 610.650.8101 • f: 610.650.8190

www.gfvrc.com

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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. - Electric Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant at September 30, 2022.

BASIS

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2022, are set forth in Table 1 and are based on company data through 2016. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2017.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2022, 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 at September 30, 2022, 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.

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-12 summarize the results of the depreciation study at September 30, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2022, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2022. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2022. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2022

| ACCOUNT | PROBABLE RETIREMENT YEAR | SURVIVOR CURVE | ORIGINAL COST | BOOK RESERVE | FUTURE BOOK ACCRUALS | CALCULATED ANNUAL ACCRUAL RATE | AMOUNT |
|--|-------------------------------|----------------|--------------------|-------------------|----------------------|--------------------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| ELECTRIC PLANT | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | |
| 361 | | 50 - R3 | 77,359 | 18,977 | 58,382 | 3.16 | 2,448 |
| 362 | | 40 - S1 | 7,046,341 | 191,846 | 6,854,495 | 3.31 | 233,140 |
| 363 | | 20 - R3 | 1,500,000 | 0 | 1,500,000 | 6.01 | 90,090 |
| 364 | | 56 - R2.5 | 48,565,850 | 16,722,899 | 31,842,951 | 1.90 | 924,603 |
| 365 | | 55 - R1 | 58,600,265 | 13,481,078 | 45,119,187 | 2.52 | 1,479,337 |
| 366 | | 65 - R3 | 8,078,145 | 2,403,955 | 5,674,190 | 1.55 | 125,192 |
| 367 | | 40 - R2 | 13,690,111 | 3,854,584 | 9,835,527 | 3.04 | 416,515 |
| 368.1 | | 43 - S1 | 19,039,760 | 7,966,508 | 11,073,252 | 2.26 | 430,480 |
| 368.2 | | 35 - R2 | 13,466,008 | 6,465,056 | 7,000,952 | 2.58 | 347,155 |
| 369 | | 50 - R2 | 15,398,251 | 7,546,451 | 7,851,800 | 1.80 | 277,580 |
| 370.1 | | 33 - R1.5 | 2,350,742 | 1,857,589 | 493,153 | 1.95 | 45,744 |
| 370.2 | | 70 - R5 | 1,978,032 | 811,040 | 1,166,992 | 1.34 | 26,491 |
| 370.3 | | 20 - S3 | 5,052,211 | 3,673,936 | 1,378,275 | 3.38 | 170,656 |
| 371 | | 30 - O1 | 2,174,291 | 1,099,346 | 1,074,945 | 3.06 | 66,439 |
| 371.1 | | 10 - S3 | 300,000 | 0 | 300,000 | 11.35 | 34,052 |
| 371.5 | | 20 - R1.5 | 347,706 | 333,723 | 13,983 | 0.76 | 2,657 |
| 373 | | 34 - L0 | 2,204,611 | 1,119,224 | 1,085,387 | 2.90 | 63,857 |
| TOTAL DISTRIBUTION PLANT | | | 199,869,683 | 67,546,212 | 132,323,471 | 2.37 | 4,736,436 |
| GENERAL PLANT | | | | | | | |
| 390.1 | | | | | | | |
| | | 100 - R1 | 1,865,572 | 755,743 | 1,109,829 | 6.39 | 119,193 |
| | 06-2032 * | SQUARE | 15,111 | 15,111 | 0 | - | 0 |
| | 06-2023 * | FULLY ACCRUED | 14,541 | 14,541 | 0 | - | 0 |
| | | 100 - R1 | 76,179 | 76,179 | 0 | - | 0 |
| | 06-2025 * | 100 - R1 | 19,895 | 19,895 | 0 | - | 0 |
| | 12-2047 * | 80 - R1.5 | 1,977,341 | 219,497 | 1,757,844 | 3.05 | 60,233 |
| | 07-2056 * | | 3,968,639 | 1,100,966 | 2,867,673 | 4.52 | 179,426 |
| | SUBTOTAL ACCOUNT 390.1 | | | | | | |
| 391 | | 20 - SQ | 66,068 | 23,918 | 42,150 | 5.53 | 3,654 |
| 391.1 | | 5 - SQ | 420,733 | 192,629 | 228,104 | 21.69 | 91,242 |
| 391.92 | | 5 - SQ | 1,700,000 | 0 | 1,700,000 | 20.00 | 340,000 |
| 393 | | 10 - SQ | 3,217 | 2,355 | 862 | 10.72 | 345 |
| 394 | | 20 - SQ | 1,438,006 | 607,315 | 830,691 | 5.04 | 72,526 |
| 395 | | 10 - SQ | 78,031 | 62,126 | 15,905 | 11.16 | 8,710 |
| 397 | | 10 - SQ | 776,729 | 267,286 | 509,443 | 9.58 | 74,388 |
| 398 | | 10 - SQ | 456,781 | 94,988 | 361,793 | 10.13 | 46,277 |
| TOTAL GENERAL PLANT | | | 8,908,204 | 2,351,583 | 6,556,621 | 9.17 | 816,568 |
| SPECIAL DEPRECIABLE PLANT | | | | | | | |
| 392.1 | | 7 - L4 | 456,073 | 95,761 | 360,312 | 15.67 | 71,455 |
| 392.2 | | 10 - L2.5 | 835,967 | 148,156 | 687,811 | 11.82 | 98,808 |
| 392.4 | | 14 - S3 | 363,412 | 41,104 | 322,308 | 7.71 | 28,020 |
| 396 | | 20 - S0 | 334,721 | 31,511 | 303,210 | 7.44 | 24,907 |
| TOTAL SPECIAL DEPRECIABLE PLANT | | | 1,990,173 | 316,532 | 1,673,641 | 11.21 | 223,190 |
| TOTAL DEPRECIABLE PLANT | | | 210,768,060 | 70,214,327 | 140,553,733 | 2.74 | 5,776,194 |



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2022

| ACCOUNT | PROBABLE RETIREMENT YEAR | SURVIVOR CURVE | ORIGINAL COST | BOOK RESERVE | FUTURE BOOK ACCRUALS | CALCULATED ANNUAL ACCRUAL RATE | AMOUNT |
|--|--------------------------------|-------------------|--------------------|-------------------|----------------------------|--------------------------------------|-------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| NONDEPRECIABLE PLANT | | | | | | | |
| 301.1 ORGANIZATION | | | 1,602 | | | | |
| 302.1 FRANCHISES AND CONSENTS - PERPETUAL | | | 6,436 | | | | |
| 360.1 LAND AND LAND RIGHTS - LAND | | | 87,293 | | | | |
| 360.2 LAND AND LAND RIGHTS - LAND RIGHTS | | | 14,336 | | | | |
| 389.1 LAND AND LAND RIGHTS - LAND | | | 202,584 | | | | |
| TOTAL NONDEPRECIABLE PLANT | | | 312,251 | | | | |
| TOTAL ELECTRIC PLANT | | | | | | | |
| | | | 211,080,311 | | | | |
| LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612% | | | | | | | |
| | | | 2,906,247 | 698,011 | 2,153,135 | | 272,013 |
| TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS | | | | | | | |
| | | | 208,174,064 | 69,516,316 | 138,400,598 | | 5,504,181 |
| OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | | | | | | | |
| COMMON PLANT | | | | | | | |
| 301 ORGANIZATION (NONDEPRECIABLE) | | | 138,964 | | | | |
| 389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE) | | | 6,947,108 | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 01-2069 | * | 70 - R1 | 33,560,746 | 2,662,192 | 30,898,554 | 2.90 971,712 |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | | | 20 - SQ | 4,352,214 | 1,018,050 | 3,334,164 | 5.32 231,638 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | | | 5 - SQ | 365,823 | 271,064 | 94,759 | 18.15 66,392 |
| 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES | | | 7 - L2.5 | 71,637 | 71,418 | 219 | 0.17 120 |
| 398 MISCELLANEOUS EQUIPMENT | | | 10 - SQ | 27,967 | 6,416 | 21,551 | 10.27 2,873 |
| TOTAL COMMON PLANT | | | 45,464,459 | 4,029,140 | 34,349,247 | 2.81 | 1,272,735 |
| TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52% | | | | | | | |
| | | | 4,328,216 | 383,574 | 3,270,048 | | 121,164 |
| INFORMATION SERVICES (IS) | | | | | | | |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | | | 20 - SQ | 30,143 | 28,532 | 1,611 | 3.78 1,139 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | | | 5 - SQ | 15,133,603 | 11,085,609 | 4,047,994 | 19.57 2,961,678 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | | | | | | | |
| SUCCESS FACTORS | 09-2024 | ** | SQUARE | 2,803,866 | 1,401,934 | 1,401,932 | 25.00 700,966 |
| UNITE ERP | 09-2034 | *** | SQUARE | 10,695,816 | 1,527,362 | 9,168,454 | 7.14 764,038 |
| TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | | | | 13,499,682 | 2,929,296 | 10,570,386 | 10.85 1,465,004 |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | | | 10 - SQ | 47,184,143 | 10,380,638 | 36,803,505 | 10.29 4,854,780 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | | | 15 - SQ | 126,510,835 | 41,852,924 | 84,657,911 | 6.74 8,521,911 |
| TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III) | | | 202,358,406 | 66,276,999 | 136,081,407 | 8.80 | 17,804,512 |
| TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20% | | | | | | | |
| | | | 16,593,389 | 5,434,714 | 11,158,675 | | 1,459,970 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III | | | 15 - SQ | 42,558,557 | 1,797,781 | 40,760,776 | 6.68 2,841,308 |
| TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77% | | | | | | | |
| | | | 2,455,629 | 103,732 | 2,351,897 | | 163,943 |
| TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION | | | | | | | |
| | | | 19,049,018 | 5,538,446 | 13,510,572 | | 1,623,913 |



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2022

| ACCOUNT (1) | PROBABLE RETIREMENT YEAR (2) | SURVIVOR CURVE (3) | ORIGINAL COST (4) | BOOK RESERVE (5) | FUTURE BOOK ACCRUALS (6) | CALCULATED ANNUAL ACCRUAL RATE (7) | AMOUNT (8) |
|---|---------------------------------------|--------------------------|----------------------|------------------------|-----------------------------------|---|------------------|
| READING SERVICE CENTER - DATA CENTER | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 06-2030 | * 100 - R1 | 2,120,858 | 1,547,251 | 573,607 | 3.56 | 75,434 |
| TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31% | | | 197,452 | 144,049 | 53,403 | | 7,023 |
| EMPIRE YARD BUILDING | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 12-2047 | * 80 - R1.5 | 14,134,266 | 8,283,757 | 5,850,509 | 1.81 | 255,955 |
| TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07% | | | <u>1,847,349</u> | <u>1,082,687</u> | <u>764,662</u> | | <u>33,453</u> |
| TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | | | 25,422,035 | 7,148,756 | 17,598,685 | | 1,785,553 |
| LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612% | | | <u>6,650,709</u> | <u>1,870,200</u> | <u>4,604,027</u> | | <u>467,122</u> |
| TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS | | | <u>18,771,326</u> | <u>5,278,556</u> | <u>12,994,658</u> | | <u>1,318,431</u> |
| TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS | | | <u>226,945,390</u> | <u>74,794,872</u> | <u>151,395,256</u> | | <u>6,822,612</u> |
| AMORTIZATION OF NEGATIVE NET SALVAGE | | | | | | | 564,689 |
| GRAND TOTAL | | | <u>226,945,390</u> | <u>74,794,872</u> | <u>151,395,256</u> | | <u>7,387,301</u> |

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

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

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2021 PROJECTED TO SEPTEMBER 30, 2022

| ACCOUNT (1) | BOOK RESERVE AT BEGINNING OF YEAR (2) | ANNUAL ACCRUAL (3) | AMORTIZATION OF NET SALVAGE (4) | RETIREMENTS (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | TRANSFERS AND ADJUSTMENTS (8) | BOOK RESERVE AT END OF YEAR (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|--|--|--------------------------|---------------------------------------|--------------------|-------------------------|---------------------------|-------------------------------------|--|---|
| ELECTRIC PLANT | | | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | | | |
| 361 STRUCTURES AND IMPROVEMENTS | 16,440 | 2,537 | 0 | 0 | 0 | 0 | 0 | 18,977 | 24.53 |
| 362 STATION EQUIPMENT | 335,942 | 175,638 | 13,216 | (307,591) | 5,400 | (30,759) | 0 | 191,846 | 2.72 |
| 363 BATTERY STORAGE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 364 POLES, TOWERS AND FIXTURES | 15,597,094 | 933,773 | 294,542 | (41,004) | 0 | (61,506) | 0 | 16,722,899 | 34.43 |
| 365 OVERHEAD CONDUCTORS AND DEVICES | 12,749,460 | 1,353,681 | 131,739 | (376,901) | 0 | (376,901) | 0 | 13,481,078 | 23.01 |
| 366 UNDERGROUND CONDUIT | 2,271,680 | 126,019 | 6,256 | 0 | 0 | 0 | 0 | 2,403,955 | 29.76 |
| 367 UNDERGROUND CONDUCTORS AND DEVICES | 3,572,375 | 405,910 | 9,120 | (123,584) | 0 | (9,237) | 0 | 3,854,584 | 28.16 |
| 368.1 TRANSFORMERS | 7,948,210 | 379,002 | 9,766 | (343,555) | 0 | (26,915) | 0 | 7,966,508 | 41.84 |
| 368.2 TRANSFORMER INSTALLATIONS | 6,078,018 | 360,720 | 27,863 | (1,030) | 0 | (515) | 0 | 6,465,056 | 48.01 |
| 369 SERVICES | 7,255,181 | 277,075 | 67,300 | (19,311) | 0 | (33,794) | 0 | 7,546,451 | 49.01 |
| 370.1 METERS | 1,841,494 | 47,404 | (12,587) | (20,320) | 3,630 | (2,032) | 0 | 1,857,589 | 79.02 |
| 370.2 METER INSTALLATIONS | 782,413 | 26,639 | 3,526 | (1,025) | 0 | (513) | 0 | 811,040 | 41.00 |
| 370.3 ELECTRONIC METERS | 3,801,650 | 172,741 | 0 | (300,455) | 0 | 0 | 0 | 3,673,936 | 72.72 |
| 371 INSTALLATIONS ON CUSTOMER PREMISES | 1,017,806 | 73,274 | 8,266 | 0 | 0 | 0 | 0 | 1,099,346 | 50.56 |
| 371.1 INSTALLATIONS ON CUSTOMER PREMISES - EV CHARGING STATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS | 330,628 | 3,095 | 0 | 0 | 0 | 0 | 0 | 333,723 | 95.98 |
| 373 STREET LIGHTING AND SIGNAL SYSTEMS | 1,039,209 | 69,225 | 10,790 | 0 | 0 | 0 | 0 | 1,119,224 | 50.77 |
| TOTAL DISTRIBUTION PLANT | 64,637,600 | 4,406,733 | 569,797 | (1,534,776) | 9,030 | (542,172) | 0 | 67,546,212 | 34.10 |
| GENERAL PLANT | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 1,038,823 | 131,668 | 0 | (69,525) | 0 | 0 | 0 | 1,100,966 | 27.74 |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 22,557 | 3,941 | 0 | (2,580) | 0 | 0 | 0 | 23,918 | 36.20 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 107,546 | 91,986 | 0 | (6,903) | 0 | 0 | 0 | 192,629 | 45.78 |
| 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE | 607,693 | 0 | 0 | (607,693) | 0 | 0 | 0 | 0 | 0.00 |
| 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES | 42,631 | 53,130 | 0 | 0 | 0 | 0 | 0 | 95,761 | 21.00 |
| 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS | 77,777 | 73,118 | (2,739) | 0 | 0 | 0 | 0 | 148,156 | 17.72 |
| 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS | 20,303 | 20,801 | 0 | 0 | 0 | 0 | 0 | 41,104 | 11.31 |
| 393 STORES EQUIPMENT | 2,010 | 345 | 0 | 0 | 0 | 0 | 0 | 2,355 | 73.20 |
| 394 TOOLS, SHOP AND GARAGE EQUIPMENT | 533,259 | 75,089 | 0 | (1,033) | 0 | 0 | 0 | 607,315 | 42.23 |
| 395 LABORATORY EQUIPMENT | 77,371 | 9,435 | 0 | (24,680) | 0 | 0 | 0 | 62,126 | 79.62 |
| 396 POWER OPERATED EQUIPMENT | 12,127 | 19,384 | 0 | 0 | 0 | 0 | 0 | 31,511 | 9.41 |
| 397 COMMUNICATION EQUIPMENT | 224,545 | 64,691 | 0 | (21,950) | 0 | 0 | 0 | 267,286 | 34.41 |
| 398 MISCELLANEOUS EQUIPMENT | 61,518 | 33,386 | 84 | 0 | 0 | 0 | 0 | 94,988 | 20.80 |
| TOTAL GENERAL PLANT | 2,828,160 | 576,974 | (2,655) | (734,364) | 0 | 0 | 0 | 2,668,115 | 29.01 |
| TOTAL DEPRECIABLE PLANT | 67,465,760 | 4,983,707 | 567,142 | (2,269,140) | 9,030 | (542,172) | 0 | 70,214,327 | 33.88 |
| LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612% | 739,881 | 150,943 | (695) | (192,118) | 0 | 0 | 0 | 698,011 | |
| TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS | 66,725,879 | 4,832,764 | 567,837 | (2,077,022) | 9,030 | (542,172) | 0 | 69,516,316 | |



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2021 PROJECTED TO SEPTEMBER 30, 2022

| ACCOUNT (1) | BOOK RESERVE AT BEGINNING OF YEAR (2) | ANNUAL ACCRUAL (3) | AMORTIZATION OF NET SALVAGE (4) | RETIREMENTS (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | TRANSFERS AND ADJUSTMENTS (8) | BOOK RESERVE AT END OF YEAR (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|--|--|--------------------------|---------------------------------------|---------------------|-------------------------|---------------------------|-------------------------------------|--|---|
| OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | | | | | | | | | |
| COMMON PLANT | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 1,669,228 | 992,964 | 0 | 0 | 0 | 0 | 0 | 2,662,192 | 7.93 |
| 391.0 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 786,077 | 231,973 | 0 | 0 | 0 | 0 | 0 | 1,018,050 | 23.39 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 252,293 | 70,124 | 0 | (51,353) | 0 | 0 | 0 | 271,064 | 74.10 |
| 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES | 71,182 | 236 | 0 | 0 | 0 | 0 | 0 | 71,418 | 99.69 |
| 398 MISCELLANEOUS EQUIPMENT | 3,541 | 2,875 | 0 | 0 | 0 | 0 | 0 | 6,416 | 22.94 |
| TOTAL COMMON PLANT | 2,782,321 | 1,298,172 | 0 | (51,353) | 0 | 0 | 0 | 4,029,140 | 10.50 |
| TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52% | 264,877 | 123,586 | 0 | (4,889) | 0 | 0 | 0 | 383,574 | |
| INFORMATION SERVICES (IS) | | | | | | | | | |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 33,632 | 1,594 | 0 | (6,694) | 0 | 0 | 0 | 28,532 | 94.66 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 12,095,153 | 3,319,096 | 0 | (4,328,640) | 0 | 0 | 0 | 11,085,609 | 73.25 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | | | | | | | | | |
| SUCCESS FACTORS | 700,967 | 700,967 | 0 | 0 | 0 | 0 | 0 | 1,401,934 | 50.00 |
| UNITE ERP | 763,681 | 763,681 | 0 | 0 | 0 | 0 | 0 | 1,527,362 | 14.28 |
| TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | 1,464,648 | 1,464,648 | 0 | 0 | 0 | 0 | 0 | 2,929,296 | |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | 9,502,622 | 3,870,714 | 0 | (2,992,698) | 0 | 0 | 0 | 10,380,638 | 22.00 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | 36,210,800 | 8,684,776 | 0 | (3,042,652) | 0 | 0 | 0 | 41,852,924 | 33.08 |
| TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III) | 59,306,855 | 17,340,828 | 0 | (10,370,684) | 0 | 0 | 0 | 66,276,999 | 32.75 |
| TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20% | 4,863,162 | 1,421,948 | 0 | (850,396) | 0 | 0 | 0 | 5,434,714 | |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III | 0 | 1,797,781 | 0 | 0 | 0 | 0 | 0 | 1,797,781 | 4.22 |
| TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77% | 0 | 103,732 | 0 | 0 | 0 | 0 | 0 | 103,732 | |
| TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION | 4,863,162 | 1,525,680 | 0 | (850,396) | 0 | 0 | 0 | 5,538,446 | |
| READING SERVICE CENTER - DATA CENTER | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 1,471,324 | 75,927 | 0 | 0 | 0 | 0 | 0 | 1,547,251 | 72.95 |
| TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31% | 136,980 | 7,069 | 0 | 0 | 0 | 0 | 0 | 144,049 | |
| EMPIRE YARD BUILDING | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 7,871,488 | 412,269 | 0 | 0 | 0 | 0 | 0 | 8,283,757 | 58.61 |
| TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07% | 1,028,803 | 53,884 | 0 | 0 | 0 | 0 | 0 | 1,082,687 | |
| TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | 6,293,822 | 1,710,219 | 0 | (855,285) | 0 | 0 | 0 | 7,148,756 | |
| LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612% | 1,646,539 | 447,414 | 0 | (223,753) | 0 | 0 | 0 | 1,870,200 | |
| TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS | 4,647,283 | 1,262,805 | 0 | (631,532) | 0 | 0 | 0 | 5,278,556 | |
| TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS | 71,373,162 | 6,095,569 | 567,837 | (2,708,554) | 9,030 | (542,172) | 0 | 74,794,872 | |

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

| ACCOUNT (1) | BEGINNING OF YEAR BALANCE (2) | ADDITIONS (3) | RETIREMENTS (4) | END OF YEAR BALANCE (5) | AVERAGE BALANCE (6) | ANNUAL ACCRUAL RATE (7) | ANNUAL ACCRUAL AMOUNT* (8) |
|--|--|-------------------|--------------------|----------------------------------|---------------------------|----------------------------------|-------------------------------------|
| ELECTRIC PLANT | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | |
| 361 STRUCTURES AND IMPROVEMENTS | 77,359 | 0 | 0 | 77,359 | 77,359 | 3.28 | 2,537 |
| 362 STATION EQUIPMENT | 4,529,183 | 2,824,749 | (307,591) | 7,046,341 | 5,787,762 | 3.40 | 175,638 |
| 363 BATTERY STORAGE EQUIPMENT | 0 | 1,500,000 | 0 | 1,500,000 | 750,000 | - | 0 |
| 364 POLES, TOWERS AND FIXTURES | 47,899,197 | 707,657 | (41,004) | 48,565,850 | 48,232,524 | 1.94 | 933,773 |
| 365 OVERHEAD CONDUCTORS AND DEVICES | 51,439,143 | 7,538,023 | (376,901) | 58,600,265 | 55,019,704 | 2.47 | 1,353,681 |
| 366 UNDERGROUND CONDUIT | 8,078,145 | 0 | 0 | 8,078,145 | 8,078,145 | 1.56 | 126,019 |
| 367 UNDERGROUND CONDUCTORS AND DEVICES | 12,710,383 | 1,103,312 | (123,584) | 13,690,111 | 13,200,247 | 3.07 | 405,910 |
| 368.1 TRANSFORMERS | 16,836,822 | 2,546,493 | (343,555) | 19,039,760 | 17,938,291 | 2.14 | 379,002 |
| 368.2 TRANSFORMER INSTALLATIONS | 13,446,438 | 20,600 | (1,030) | 13,466,008 | 13,456,223 | 2.68 | 360,720 |
| 369 SERVICES | 15,031,312 | 386,250 | (19,311) | 15,398,251 | 15,214,782 | 1.82 | 277,075 |
| 370.1 METERS | 2,371,062 | 0 | (20,320) | 2,350,742 | 2,360,902 | 2.00 | 47,404 |
| 370.2 METER INSTALLATIONS | 1,968,757 | 10,300 | (1,025) | 1,978,032 | 1,973,395 | 1.35 | 26,639 |
| 370.3 ELECTRONIC METERS | 5,317,749 | 34,917 | (300,455) | 5,052,211 | 5,184,980 | 3.35 | 172,741 |
| 371 INSTALLATIONS ON CUSTOMER PREMISES | 2,174,291 | 0 | 0 | 2,174,291 | 2,174,291 | 3.37 | 73,274 |
| 371.1 INSTALLATIONS ON CUSTOMER PREMISES - EV CHARGING STATIONS | 0 | 300,000 | 0 | 300,000 | 150,000 | - | 0 |
| 371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS | 347,706 | 0 | 0 | 347,706 | 347,706 | 0.89 | 3,095 |
| 373 STREET LIGHTING AND SIGNAL SYSTEMS | 2,204,611 | 0 | 0 | 2,204,611 | 2,204,611 | 3.14 | 69,225 |
| TOTAL DISTRIBUTION PLANT | 184,432,158 | 16,972,301 | (1,534,776) | 199,869,683 | 192,150,921 | | 4,406,733 |
| GENERAL PLANT | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 3,523,164 | 515,000 | (69,525) | 3,968,639 | 3,745,902 | 4.42 | 131,668 |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 68,648 | 0 | (2,580) | 66,068 | 67,358 | 5.86 | 3,941 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 427,636 | 0 | (6,903) | 420,733 | 424,185 | 21.70 | 91,986 |
| 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE | 607,693 | 1,700,000 | (607,693) | 1,700,000 | 1,153,847 | - | 0 |
| 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES | 302,038 | 154,035 | 0 | 456,073 | 379,056 | 15.57 | 53,130 |
| 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS | 553,626 | 282,341 | 0 | 835,967 | 694,797 | 11.69 | 73,118 |
| 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS | 240,673 | 122,739 | 0 | 363,412 | 302,043 | 7.65 | 20,801 |
| 393 STORES EQUIPMENT | 3,217 | 0 | 0 | 3,217 | 3,217 | 10.72 | 345 |
| 394 TOOLS, SHOP AND GARAGE EQUIPMENT | 1,439,039 | 0 | (1,033) | 1,438,006 | 1,438,523 | 5.22 | 75,089 |
| 395 LABORATORY EQUIPMENT | 102,711 | 0 | (24,680) | 78,031 | 90,371 | 10.56 | 9,435 |
| 396 POWER OPERATED EQUIPMENT | 221,672 | 113,049 | 0 | 334,721 | 278,197 | 7.74 | 19,384 |
| 397 COMMUNICATION EQUIPMENT | 649,329 | 149,350 | (21,950) | 776,729 | 713,029 | 9.59 | 64,691 |
| 398 MISCELLANEOUS EQUIPMENT | 274,275 | 182,506 | 0 | 456,781 | 365,528 | 9.97 | 33,386 |
| TOTAL GENERAL PLANT | 8,413,721 | 3,219,020 | (734,364) | 10,898,377 | 9,656,049 | | 576,974 |
| TOTAL DEPRECIABLE PLANT | 192,845,879 | 20,191,321 | (2,269,140) | 210,768,060 | 201,806,970 | | 4,983,707 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

| ACCOUNT (1) | BEGINNING OF YEAR BALANCE (2) | ADDITIONS (3) | RETIREMENTS (4) | END OF YEAR BALANCE (5) | AVERAGE BALANCE (6) | ANNUAL ACCRUAL RATE (7) | ANNUAL ACCRUAL AMOUNT* (8) |
|--|--|-------------------|---------------------|----------------------------------|---------------------------|----------------------------------|-------------------------------------|
| NONDEPRECIABLE PLANT | | | | | | | |
| 301.1 ORGANIZATION | 1,602 | 0 | 0 | 1,602 | 1,602 | | |
| 302.1 FRANCHISES AND CONSENTS - PERPETUAL | 6,436 | 0 | 0 | 6,436 | 6,436 | | |
| 360.1 LAND AND LAND RIGHTS - LAND | 87,293 | 0 | 0 | 87,293 | 87,293 | | |
| 360.2 LAND AND LAND RIGHTS - LAND RIGHTS | 14,336 | 0 | 0 | 14,336 | 14,336 | | |
| 389.1 LAND AND LAND RIGHTS - LAND | 202,584 | 0 | 0 | 202,584 | 202,584 | | |
| TOTAL NONDEPRECIABLE PLANT | 312,251 | 0 | 0 | 312,251 | 312,251 | | |
| TOTAL ELECTRIC PLANT | | | | | | | |
| | 193,158,130 | 20,191,321 | (2,269,140) | 211,080,311 | 202,119,221 | | |
| LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612% | 2,256,232 | 842,134 | (192,118) | 2,906,247 | 2,581,240 | | 150,943 |
| TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS | 190,901,898 | 19,349,187 | (2,077,022) | 208,174,064 | 199,537,981 | | 4,832,764 |
| OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | | | | | | | |
| COMMON PLANT | | | | | | | |
| 301 ORGANIZATION (NONDEPRECIABLE) | 138,964 | 0 | 0 | 138,964 | 138,964 | | |
| 389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE) | 6,947,108 | 0 | 0 | 6,947,108 | 6,947,108 | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 32,736,746 | 824,000 | - | 33,560,746 | 33,148,746 | 3.03 | 992,964 |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 4,352,214 | 0 | 0 | 4,352,214 | 4,352,214 | 5.33 | 231,973 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 417,176 | 0 | (51,353) | 365,823 | 391,500 | 18.01 | 70,124 |
| 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES | 71,637 | 0 | 0 | 71,637 | 71,637 | 0.33 | 236 |
| 398 MISCELLANEOUS EQUIPMENT | 27,967 | 0 | 0 | 27,967 | 27,967 | 10.28 | 2,875 |
| TOTAL COMMON PLANT | 44,691,812 | 824,000 | (51,353) | 45,464,459 | 45,078,136 | | 1,298,172 |
| TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52% | 4,254,661 | 78,445 | (4,889) | 4,328,216 | 4,291,438 | | 123,586 |
| INFORMATION SERVICES (IS) | | | | | | | |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 36,837 | 0 | (6,694) | 30,143 | 33,490 | 4.80 | 1,594 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 19,462,243 | 0 | (4,328,640) | 15,133,603 | 17,297,923 | 19.39 | 3,319,096 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | | | | | | | |
| SUCCESS FACTORS | 2,803,866 | 0 | 0 | 2,803,866 | 2,803,866 | 25.00 | 700,967 |
| UNITE ERP | 10,695,816 | 0 | 0 | 10,695,816 | 10,695,816 | 7.14 | 763,681 |
| TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | 13,499,682 | 0 | 0 | 13,499,682 | 13,499,682 | | 1,464,648 |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | 35,650,266 | 14,526,575 | (2,992,698) | 47,184,143 | 41,417,205 | 10.04 | 3,870,714 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | 129,553,487 | 0 | (3,042,652) | 126,510,835 | 128,032,161 | 6.79 | 8,684,776 |
| TOTAL INFORMATION SERVICES (EXCLUDING UNITE PHASE III) | 198,202,515 | 14,526,575 | (10,370,684) | 202,358,406 | 200,280,461 | | 17,340,828 |
| TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20% | 16,252,606 | 1,191,179 | (850,396) | 16,593,389 | 16,422,998 | | 1,421,948 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS - UNITE PHASE III | 6,550,338 | 36,008,219 | 0 | 42,558,557 | 24,554,448 | 6.90 | 1,797,781 |
| TOTAL INFORMATION SERVICES (UNITE PHASE III) ALLOCATED TO ELECTRIC DIVISION - 5.77% | 377,955 | 2,077,674 | 0 | 2,455,629 | 1,416,792 | | 103,732 |
| TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION | 16,630,561 | 3,268,853 | (850,396) | 19,049,018 | 17,839,790 | | 1,525,680 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

| ACCOUNT (1) | BEGINNING OF YEAR BALANCE (2) | ADDITIONS (3) | RETIREMENTS (4) | END OF YEAR BALANCE (5) | AVERAGE BALANCE (6) | ANNUAL ACCRUAL RATE (7) | ANNUAL ACCRUAL AMOUNT* (8) |
|--|--|-------------------|--------------------|----------------------------------|---------------------------|----------------------------------|-------------------------------------|
| READING SERVICE CENTER - DATA CENTER | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 2,120,858 | 0 | 0 | 2,120,858 | 2,120,858 | 3.58 | 75,927 |
| TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31% | 197,452 | 0 | 0 | 197,452 | 197,452 | | 7,069 |
| EMPIRE YARD BUILDING | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 13,928,266 | 206,000 | 0 | 14,134,266 | 14,031,266 | 2.96 | 412,269 |
| TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07% | 1,820,424 | 26,924 | 0 | 1,847,349 | 1,833,886 | | 53,884 |
| TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | 22,903,098 | 3,374,222 | (855,285) | 25,422,035 | 24,162,566 | | 1,710,219 |
| LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612% | 5,991,725 | 882,737 | (223,753) | 6,650,709 | 6,321,217 | | 447,414 |
| TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS | 16,911,373 | 2,491,485 | (631,532) | 18,771,326 | 17,841,349 | | 1,262,805 |
| TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS | 207,813,271 | 21,840,672 | (2,708,554) | 226,945,390 | 217,379,330 | | 6,095,569 |

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES





UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

| ACCOUNT (1) | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | FIVE YEAR NET SALVAGE TOTAL (12) | NET SALVAGE ACCRUAL (13)=(12)/5 |
|---|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|----------------------------|---|--|
| | GROSS SALVAGE (2) | COST OF REMOVAL (3) | GROSS SALVAGE (4) | COST OF REMOVAL (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | GROSS SALVAGE (8) | COST OF REMOVAL (9) | GROSS SALVAGE (10) | COST OF REMOVAL (11) | | |
| ELECTRIC PLANT | | | | | | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | | | | | | |
| 361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 |
| 362 | (6,395) | 31,267 | 0 | 5,944 | 0 | 24,880 | (2,211) | 12,597 | (5,400) | 30,759 | 91,441 | 18,288 |
| 364 | 0 | 224,701 | 0 | 178,476 | 0 | 695,428 | 0 | 58,518 | 0 | 61,506 | 1,218,629 | 243,726 |
| 365 | 0 | 48,433 | 0 | 54,263 | 0 | 121,069 | 0 | 343,781 | 0 | 376,901 | 944,447 | 188,889 |
| 366 | 0 | 4,203 | 0 | 3,977 | 0 | 9,269 | 0 | 0 | 0 | 0 | 17,449 | 3,490 |
| 367 | 0 | 6,274 | 0 | 4,285 | 0 | 14,036 | 0 | 8,299 | 0 | 9,237 | 42,131 | 8,426 |
| 368.1 | 0 | 15,300 | 0 | 235 | 0 | 3,020 | 0 | 23,269 | 0 | 26,915 | 68,739 | 13,748 |
| 368.2 | 0 | 45,925 | 0 | 17,595 | 0 | 58,648 | 0 | 504 | 0 | 515 | 123,187 | 24,637 |
| 369 | 0 | 74,029 | 0 | 88,722 | 0 | 81,584 | 0 | 33,040 | 0 | 33,794 | 311,169 | 62,234 |
| 370.1 | 0 | 0 | 0 | 0 | (59,469) | 0 | (7,874) | 4,408 | (3,630) | 2,032 | (64,533) | (12,907) |
| 370.2 | 0 | 4,074 | 0 | 6,489 | 0 | 3,781 | 0 | 499 | 0 | 513 | 15,356 | 3,071 |
| 370.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 |
| 371 | 0 | 10,164 | 0 | 7,910 | 0 | 9,609 | 0 | 0 | 0 | 0 | 27,683 | 5,537 |
| 371.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 |
| 373 | 0 | 10,708 | 0 | 7,411 | 0 | 19,433 | 0 | 0 | 0 | 0 | 37,552 | 7,510 |
| TOTAL | (6,395) | 475,078 | 0 | 375,307 | (59,469) | 1,040,757 | (10,085) | 484,915 | (9,030) | 542,172 | 2,833,250 | 566,649 |
| GENERAL PLANT | | | | | | | | | | | | |
| 390.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 392.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 392.2 | 0 | 0 | 0 | 0 | (13,693) | 0 | 0 | 0 | 0 | 0 | (13,693) | (2,739) |
| 392.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 398 | 0 | 0 | 0 | 0 | 0 | 419 | 0 | 0 | 0 | 0 | 419 | 84 |
| TOTAL | 0 | 0 | 0 | 0 | (13,693) | 419 | 0 | 0 | 0 | 0 | (13,274) | (2,655) |
| TOTAL ELECTRIC | (6,395) | 475,078 | 0 | 375,307 | (73,162) | 1,041,176 | (10,085) | 484,915 | (9,030) | 542,172 | 2,819,976 | 563,994 |
| LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612% | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | (3,582) | 110 | 0 | 0 | 0 | 0 | (3,473) | (695) |
| TOTAL | (6,395) | 475,078 | 0 | 375,307 | (69,580) | 1,041,066 | (10,085) | 484,915 | (9,030) | 542,172 | 2,823,449 | 564,689 |



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

| ACCOUNT (1) | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | FIVE YEAR NET SALVAGE TOTAL (12) | NET SALVAGE ACCRUAL (13)=(12)/5 |
|---|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|----------------------------|---|--|
| | GROSS SALVAGE (2) | COST OF REMOVAL (3) | GROSS SALVAGE (4) | COST OF REMOVAL (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | GROSS SALVAGE (8) | COST OF REMOVAL (9) | GROSS SALVAGE (10) | COST OF REMOVAL (11) | | |
| OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION | | | | | | | | | | | | |
| COMMON PLANT | | | | | | | | | | | | |
| 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 392.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INFORMATION SERVICES | | | | | | | | | | | | |
| 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRAND TOTAL | (6,395) | 475,078 | 0 | 375,307 | (69,580) | 1,041,066 | (10,085) | 484,915 | (9,030) | 542,172 | 2,823,449 | 564,689 |

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

UTILITY PLANT IN SERVICE

ELECTRIC PLANT

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1925 | 4,675.49 | 4,675 | 4,675 | | | |
| 1926 | 1,561.20 | 1,561 | 1,561 | | | |
| 1943 | 642.32 | 627 | 369 | 273 | 1.20 | 228 |
| 1971 | 7,177.62 | 5,828 | 3,428 | 3,750 | 9.40 | 399 |
| 1975 | 12,539.90 | 9,701 | 5,707 | 6,833 | 11.32 | 604 |
| 1977 | 485.00 | 365 | 215 | 270 | 12.39 | 22 |
| 2018 | 50,277.08 | 5,138 | 3,022 | 47,255 | 39.55 | 1,195 |
| | 77,358.61 | 27,895 | 18,977 | 58,382 | | 2,448 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 23.8 | 3.16 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 6,896.67 | 2,770 | 1,062 | 5,835 | 21.60 | 270 |
| 2011 | 1,985.74 | 658 | 252 | 1,734 | 23.22 | 75 |
| 2015 | 56,869.94 | 12,921 | 4,952 | 51,918 | 25.50 | 2,036 |
| 2016 | 15,439.65 | 3,071 | 1,177 | 14,263 | 26.18 | 545 |
| 2017 | 1,223,665.69 | 208,023 | 79,730 | 1,143,936 | 26.86 | 42,589 |
| 2018 | 221,084.37 | 30,952 | 11,863 | 209,221 | 27.65 | 7,567 |
| 2019 | 664,895.65 | 73,072 | 28,006 | 636,890 | 28.35 | 22,465 |
| 2020 | 875,880.60 | 69,195 | 26,521 | 849,360 | 29.15 | 29,138 |
| 2021 | 1,154,873.98 | 54,972 | 21,069 | 1,133,805 | 30.04 | 37,743 |
| 2022 | 2,824,748.21 | 44,913 | 17,214 | 2,807,534 | 30.95 | 90,712 |
| | 7,046,340.50 | 500,547 | 191,846 | 6,854,494 | | 233,140 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 29.4 3.31 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363 BATTERY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (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 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2022 | 1,500,000.00 | 43,800 | | 1,500,000 | 16.65 | 90,090 |
| | 1,500,000.00 | 43,800 | | 1,500,000 | | 90,090 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 16.7 6.01 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 56-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1919 | 6,439.01 | 6,423 | 6,439 | | | |
| 1920 | 5,229.95 | 5,191 | 5,230 | | | |
| 1921 | 62.46 | 62 | 62 | | | |
| 1922 | 46.15 | 45 | 46 | | | |
| 1923 | 200.53 | 196 | 201 | | | |
| 1924 | 123.54 | 120 | 124 | | | |
| 1925 | 76.32 | 74 | 76 | | | |
| 1926 | 1,482.98 | 1,431 | 1,483 | | | |
| 1927 | 1,165.28 | 1,119 | 1,165 | | | |
| 1928 | 1,404.18 | 1,341 | 1,404 | | | |
| 1929 | 842.68 | 801 | 840 | 3 | 2.78 | 1 |
| 1930 | 2,994.78 | 2,832 | 2,971 | 24 | 3.05 | 8 |
| 1931 | 367.56 | 346 | 363 | 5 | 3.31 | 2 |
| 1932 | 3,072.64 | 2,877 | 3,019 | 54 | 3.56 | 15 |
| 1933 | 7,918.62 | 7,381 | 7,744 | 175 | 3.80 | 46 |
| 1934 | 5,944.42 | 5,517 | 5,788 | 156 | 4.03 | 39 |
| 1935 | 12,304.63 | 11,371 | 11,930 | 375 | 4.25 | 88 |
| 1936 | 14,824.72 | 13,641 | 14,312 | 513 | 4.47 | 115 |
| 1937 | 7,039.58 | 6,450 | 6,767 | 273 | 4.69 | 58 |
| 1938 | 3,613.48 | 3,297 | 3,459 | 154 | 4.91 | 31 |
| 1939 | 5,568.76 | 5,059 | 5,308 | 261 | 5.13 | 51 |
| 1940 | 7,479.40 | 6,765 | 7,098 | 381 | 5.35 | 71 |
| 1941 | 15,435.90 | 13,901 | 14,585 | 851 | 5.57 | 153 |
| 1942 | 10,825.26 | 9,706 | 10,183 | 642 | 5.79 | 111 |
| 1943 | 14,758.82 | 13,172 | 13,820 | 939 | 6.02 | 156 |
| 1944 | 13,316.09 | 11,830 | 12,412 | 904 | 6.25 | 145 |
| 1945 | 15,555.53 | 13,756 | 14,433 | 1,123 | 6.48 | 173 |
| 1946 | 22,667.43 | 19,947 | 20,928 | 1,739 | 6.72 | 259 |
| 1947 | 16,330.40 | 14,301 | 15,004 | 1,326 | 6.96 | 191 |
| 1948 | 26,623.11 | 23,200 | 24,341 | 2,282 | 7.20 | 317 |
| 1949 | 24,585.89 | 21,315 | 22,363 | 2,223 | 7.45 | 298 |
| 1950 | 17,688.75 | 15,253 | 16,003 | 1,686 | 7.71 | 219 |
| 1951 | 34,114.69 | 29,259 | 30,698 | 3,417 | 7.97 | 429 |
| 1952 | 24,934.94 | 21,271 | 22,317 | 2,618 | 8.23 | 318 |
| 1953 | 22,630.59 | 19,192 | 20,136 | 2,495 | 8.51 | 293 |
| 1954 | 26,866.90 | 22,650 | 23,764 | 3,103 | 8.79 | 353 |
| 1955 | 41,967.19 | 35,163 | 36,893 | 5,074 | 9.08 | 559 |
| 1956 | 29,409.59 | 24,478 | 25,682 | 3,728 | 9.39 | 397 |
| 1957 | 27,053.26 | 22,367 | 23,467 | 3,586 | 9.70 | 370 |
| 1958 | 45,901.70 | 37,680 | 39,533 | 6,369 | 10.03 | 635 |
| 1959 | 46,138.26 | 37,594 | 39,443 | 6,695 | 10.37 | 646 |
| 1960 | 37,105.72 | 30,003 | 31,479 | 5,627 | 10.72 | 525 |
| 1961 | 53,199.99 | 42,664 | 44,763 | 8,437 | 11.09 | 761 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 56-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1962 | 45,079.63 | 35,846 | 37,609 | 7,471 | 11.47 | 651 |
| 1963 | 62,594.01 | 49,327 | 51,753 | 10,841 | 11.87 | 913 |
| 1964 | 63,660.14 | 49,700 | 52,145 | 11,515 | 12.28 | 938 |
| 1965 | 104,215.25 | 80,563 | 84,526 | 19,689 | 12.71 | 1,549 |
| 1966 | 90,282.80 | 69,083 | 72,481 | 17,802 | 13.15 | 1,354 |
| 1967 | 63,214.83 | 47,851 | 50,205 | 13,010 | 13.61 | 956 |
| 1968 | 101,685.12 | 76,100 | 79,843 | 21,842 | 14.09 | 1,550 |
| 1969 | 135,561.68 | 100,267 | 105,199 | 30,363 | 14.58 | 2,083 |
| 1970 | 164,653.80 | 120,314 | 126,232 | 38,422 | 15.08 | 2,548 |
| 1971 | 219,272.20 | 158,190 | 165,971 | 53,301 | 15.60 | 3,417 |
| 1972 | 159,946.67 | 113,848 | 119,448 | 40,499 | 16.14 | 2,509 |
| 1973 | 239,024.59 | 167,786 | 176,039 | 62,986 | 16.69 | 3,774 |
| 1974 | 319,466.70 | 221,058 | 231,932 | 87,535 | 17.25 | 5,074 |
| 1975 | 250,086.33 | 170,461 | 178,846 | 71,240 | 17.83 | 3,996 |
| 1976 | 268,349.99 | 180,082 | 188,940 | 79,410 | 18.42 | 4,311 |
| 1977 | 291,558.45 | 192,481 | 201,949 | 89,609 | 19.03 | 4,709 |
| 1978 | 321,089.09 | 208,422 | 218,674 | 102,415 | 19.65 | 5,212 |
| 1979 | 383,766.17 | 244,789 | 256,830 | 126,936 | 20.28 | 6,259 |
| 1980 | 276,386.27 | 173,137 | 181,654 | 94,732 | 20.92 | 4,528 |
| 1981 | 269,150.91 | 165,479 | 173,619 | 95,532 | 21.57 | 4,429 |
| 1982 | 283,440.92 | 190,557 | 199,930 | 83,511 | 19.74 | 4,231 |
| 1983 | 316,549.08 | 208,796 | 219,067 | 97,482 | 20.38 | 4,783 |
| 1984 | 329,467.47 | 213,100 | 223,582 | 105,885 | 21.02 | 5,037 |
| 1985 | 306,116.19 | 194,016 | 203,560 | 102,556 | 21.67 | 4,733 |
| 1986 | 375,575.31 | 234,434 | 245,966 | 129,609 | 21.98 | 5,897 |
| 1987 | 446,701.96 | 272,756 | 286,173 | 160,529 | 22.64 | 7,091 |
| 1988 | 468,670.86 | 279,703 | 293,461 | 175,210 | 23.31 | 7,517 |
| 1989 | 693,023.71 | 403,964 | 423,835 | 269,189 | 23.97 | 11,230 |
| 1990 | 662,363.73 | 376,752 | 395,284 | 267,080 | 24.64 | 10,839 |
| 1991 | 731,019.63 | 407,617 | 427,667 | 303,353 | 24.99 | 12,139 |
| 1992 | 977,384.20 | 530,622 | 556,723 | 420,661 | 25.68 | 16,381 |
| 1993 | 749,385.64 | 395,676 | 415,139 | 334,247 | 26.37 | 12,675 |
| 1994 | 963,542.43 | 494,297 | 518,611 | 444,931 | 27.06 | 16,442 |
| 1995 | 1,306,706.82 | 650,479 | 682,476 | 624,231 | 27.75 | 22,495 |
| 1996 | 1,260,543.38 | 611,364 | 641,437 | 619,106 | 28.14 | 22,001 |
| 1997 | 956,959.02 | 449,005 | 471,091 | 485,868 | 28.85 | 16,841 |
| 1998 | 926,549.53 | 419,912 | 440,567 | 485,983 | 29.56 | 16,441 |
| 1999 | 778,055.75 | 340,088 | 356,817 | 421,239 | 30.26 | 13,921 |
| 2000 | 706,022.80 | 297,094 | 311,708 | 394,315 | 30.97 | 12,732 |
| 2001 | 963,296.37 | 391,484 | 410,741 | 552,555 | 31.41 | 17,592 |
| 2002 | 816,051.72 | 317,852 | 333,487 | 482,565 | 32.13 | 15,019 |
| 2003 | 981,018.03 | 365,331 | 383,301 | 597,717 | 32.86 | 18,190 |
| 2004 | 1,104,039.77 | 392,155 | 411,445 | 692,595 | 33.58 | 20,625 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 56-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2005 | 1,120,560.44 | 380,430 | 399,143 | 721,417 | 34.05 | 21,187 |
| 2006 | 1,073,123.10 | 345,331 | 362,318 | 710,805 | 34.78 | 20,437 |
| 2007 | 920,508.13 | 279,650 | 293,406 | 627,102 | 35.52 | 17,655 |
| 2008 | 1,086,111.75 | 311,823 | 327,161 | 758,951 | 36.01 | 21,076 |
| 2009 | 1,074,551.59 | 288,625 | 302,822 | 771,730 | 36.75 | 20,999 |
| 2010 | 1,019,046.27 | 254,762 | 267,294 | 751,752 | 37.50 | 20,047 |
| 2011 | 1,414,806.33 | 328,660 | 344,826 | 1,069,980 | 38.00 | 28,157 |
| 2012 | 891,970.41 | 190,168 | 199,522 | 692,448 | 38.76 | 17,865 |
| 2013 | 1,219,267.95 | 237,513 | 249,196 | 970,072 | 39.28 | 24,696 |
| 2014 | 1,691,403.67 | 297,687 | 312,330 | 1,379,074 | 39.81 | 34,641 |
| 2015 | 1,564,379.98 | 244,043 | 256,047 | 1,308,333 | 40.58 | 32,241 |
| 2016 | 1,804,497.87 | 246,314 | 258,430 | 1,546,068 | 41.12 | 37,599 |
| 2017 | 2,161,905.67 | 253,375 | 265,839 | 1,896,067 | 41.45 | 45,743 |
| 2018 | 1,681,792.21 | 162,797 | 170,805 | 1,510,987 | 42.01 | 35,967 |
| 2019 | 3,957,500.57 | 301,957 | 316,810 | 3,640,691 | 42.37 | 85,926 |
| 2020 | 2,916,918.58 | 161,889 | 169,852 | 2,747,067 | 42.55 | 64,561 |
| 2021 | 673,007.89 | 23,017 | 24,149 | 648,859 | 42.36 | 15,318 |
| 2022 | 707,656.49 | 8,492 | 8,910 | 698,746 | 41.00 | 17,043 |
| | 48,565,849.53 | 15,939,412 | 16,722,899 | 31,842,951 | | 924,603 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 34.4 | 1.90 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1924 | 3,664.41 | 3,403 | 3,525 | 139 | 3.93 | 35 |
| 1925 | 13,021.65 | 12,020 | 12,452 | 570 | 4.23 | 135 |
| 1926 | 36,440.46 | 33,439 | 34,641 | 1,799 | 4.53 | 397 |
| 1927 | 13,897.70 | 12,680 | 13,136 | 762 | 4.82 | 158 |
| 1928 | 16,816.93 | 15,251 | 15,799 | 1,018 | 5.12 | 199 |
| 1929 | 12,785.13 | 11,525 | 11,939 | 846 | 5.42 | 156 |
| 1930 | 25,713.75 | 23,040 | 23,868 | 1,846 | 5.72 | 323 |
| 1931 | 11,974.70 | 10,664 | 11,047 | 928 | 6.02 | 154 |
| 1932 | 14,088.06 | 12,467 | 12,915 | 1,173 | 6.33 | 185 |
| 1933 | 20,274.49 | 17,827 | 18,468 | 1,806 | 6.64 | 272 |
| 1934 | 15,548.00 | 13,580 | 14,068 | 1,480 | 6.96 | 213 |
| 1935 | 7,231.18 | 6,274 | 6,499 | 732 | 7.28 | 101 |
| 1936 | 1,671.06 | 1,440 | 1,492 | 179 | 7.60 | 24 |
| 1937 | 4,382.41 | 3,751 | 3,886 | 496 | 7.93 | 63 |
| 1938 | 8,508.01 | 7,230 | 7,490 | 1,018 | 8.26 | 123 |
| 1939 | 16,577.45 | 13,988 | 14,491 | 2,086 | 8.59 | 243 |
| 1940 | 11,130.19 | 9,323 | 9,658 | 1,472 | 8.93 | 165 |
| 1941 | 9,267.65 | 7,704 | 7,981 | 1,287 | 9.28 | 139 |
| 1942 | 2,305.74 | 1,902 | 1,970 | 336 | 9.63 | 35 |
| 1943 | 4,885.60 | 3,999 | 4,143 | 743 | 9.98 | 74 |
| 1944 | 3,524.61 | 2,862 | 2,965 | 560 | 10.34 | 54 |
| 1945 | 8,417.95 | 6,780 | 7,024 | 1,394 | 10.70 | 130 |
| 1946 | 20,347.49 | 16,256 | 16,840 | 3,507 | 11.06 | 317 |
| 1947 | 29,370.97 | 23,262 | 24,098 | 5,273 | 11.44 | 461 |
| 1948 | 25,271.34 | 19,845 | 20,558 | 4,713 | 11.81 | 399 |
| 1949 | 42,450.25 | 33,042 | 34,229 | 8,221 | 12.19 | 674 |
| 1950 | 33,383.51 | 25,748 | 26,673 | 6,711 | 12.58 | 533 |
| 1951 | 31,730.05 | 24,247 | 25,118 | 6,612 | 12.97 | 510 |
| 1952 | 20,256.04 | 15,332 | 15,883 | 4,373 | 13.37 | 327 |
| 1953 | 20,287.43 | 15,208 | 15,755 | 4,532 | 13.77 | 329 |
| 1954 | 33,557.81 | 24,912 | 25,807 | 7,751 | 14.17 | 547 |
| 1955 | 53,743.77 | 39,497 | 40,916 | 12,828 | 14.58 | 880 |
| 1956 | 33,045.65 | 24,033 | 24,897 | 8,149 | 15.00 | 543 |
| 1957 | 48,934.64 | 35,215 | 36,481 | 12,454 | 15.42 | 808 |
| 1958 | 24,554.57 | 17,478 | 18,106 | 6,449 | 15.85 | 407 |
| 1959 | 32,150.93 | 22,634 | 23,447 | 8,704 | 16.28 | 535 |
| 1960 | 33,948.59 | 23,628 | 24,477 | 9,472 | 16.72 | 567 |
| 1961 | 54,139.84 | 37,238 | 38,576 | 15,564 | 17.17 | 906 |
| 1962 | 52,332.06 | 35,567 | 36,845 | 15,487 | 17.62 | 879 |
| 1963 | 77,649.87 | 52,138 | 54,012 | 23,638 | 18.07 | 1,308 |
| 1964 | 109,944.44 | 72,903 | 75,523 | 34,421 | 18.53 | 1,858 |
| 1965 | 91,901.79 | 60,154 | 62,316 | 29,586 | 19.00 | 1,557 |
| 1966 | 53,539.65 | 34,577 | 35,820 | 17,720 | 19.48 | 910 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|-----------------------------|---------------|--------------------|---------------------|----------------------|-----------|----------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1967 | 59,617.03 | 37,981 | 39,346 | 20,271 | 19.96 | 1,016 |
| 1968 | 98,039.28 | 61,604 | 63,818 | 34,221 | 20.44 | 1,674 |
| 1969 | 207,259.29 | 128,387 | 133,001 | 74,258 | 20.93 | 3,548 |
| 1970 | 176,162.06 | 107,522 | 111,386 | 64,776 | 21.43 | 3,023 |
| 1971 | 203,764.78 | 122,481 | 126,883 | 76,882 | 21.94 | 3,504 |
| 1972 | 124,104.42 | 73,447 | 76,086 | 48,018 | 22.45 | 2,139 |
| 1973 | 167,274.25 | 97,414 | 100,915 | 66,359 | 22.97 | 2,889 |
| 1974 | 261,580.64 | 149,862 | 155,248 | 106,333 | 23.49 | 4,527 |
| 1975 | 277,496.68 | 156,306 | 161,923 | 115,574 | 24.02 | 4,812 |
| 1976 | 215,701.72 | 119,380 | 123,670 | 92,032 | 24.56 | 3,747 |
| 1977 | 333,542.38 | 181,327 | 187,843 | 145,699 | 25.10 | 5,805 |
| 1978 | 247,783.67 | 132,227 | 136,979 | 110,805 | 25.65 | 4,320 |
| 1979 | 228,149.06 | 119,468 | 123,761 | 104,388 | 26.20 | 3,984 |
| 1980 | 167,906.56 | 86,181 | 89,278 | 78,629 | 26.77 | 2,937 |
| 1981 | 200,044.61 | 100,640 | 104,257 | 95,788 | 27.33 | 3,505 |
| 1982 | 208,171.80 | 130,690 | 135,387 | 72,785 | 24.01 | 3,031 |
| 1983 | 117,859.52 | 72,625 | 75,235 | 42,625 | 24.60 | 1,733 |
| 1984 | 95,876.24 | 58,322 | 60,418 | 35,458 | 24.79 | 1,430 |
| 1985 | 116,576.47 | 69,503 | 72,001 | 44,575 | 25.40 | 1,755 |
| 1986 | 155,791.47 | 91,543 | 94,833 | 60,958 | 25.61 | 2,380 |
| 1987 | 137,065.07 | 78,826 | 81,659 | 55,406 | 26.23 | 2,112 |
| 1988 | 248,215.99 | 140,441 | 145,488 | 102,728 | 26.48 | 3,879 |
| 1989 | 293,635.43 | 162,322 | 168,155 | 125,480 | 27.10 | 4,630 |
| 1990 | 319,754.21 | 173,563 | 179,800 | 139,954 | 27.38 | 5,112 |
| 1991 | 506,670.54 | 269,751 | 279,445 | 227,226 | 27.67 | 8,212 |
| 1992 | 632,510.68 | 327,957 | 339,743 | 292,768 | 28.32 | 10,338 |
| 1993 | 379,702.71 | 192,661 | 199,585 | 180,118 | 28.64 | 6,289 |
| 1994 | 525,945.58 | 260,816 | 270,189 | 255,757 | 28.97 | 8,828 |
| 1995 | 835,099.34 | 404,188 | 418,713 | 416,386 | 29.32 | 14,201 |
| 1996 | 811,917.31 | 382,981 | 396,744 | 415,173 | 29.68 | 13,988 |
| 1997 | 671,699.19 | 306,564 | 317,581 | 354,118 | 30.37 | 11,660 |
| 1998 | 681,821.94 | 302,320 | 313,184 | 368,638 | 30.75 | 11,988 |
| 1999 | 532,129.08 | 230,093 | 238,362 | 293,767 | 30.85 | 9,522 |
| 2000 | 426,777.87 | 178,607 | 185,025 | 241,753 | 31.26 | 7,734 |
| 2001 | 650,037.69 | 262,745 | 272,187 | 377,851 | 31.69 | 11,923 |
| 2002 | 448,142.85 | 174,552 | 180,825 | 267,318 | 32.13 | 8,320 |
| 2003 | 617,314.20 | 232,357 | 240,707 | 376,607 | 32.31 | 11,656 |
| 2004 | 598,583.83 | 215,969 | 223,730 | 374,854 | 32.78 | 11,435 |
| 2005 | 1,039,688.37 | 360,252 | 373,198 | 666,490 | 33.01 | 20,191 |
| 2006 | 711,001.85 | 235,768 | 244,241 | 466,761 | 33.25 | 14,038 |
| 2007 | 1,209,715.39 | 382,512 | 396,258 | 813,457 | 33.52 | 24,268 |
| 2008 | 1,263,558.20 | 379,320 | 392,951 | 870,607 | 33.81 | 25,750 |
| 2009 | 1,165,730.90 | 332,000 | 343,931 | 821,800 | 33.90 | 24,242 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 845,230.79 | 226,099 | 234,224 | 611,007 | 34.23 | 17,850 |
| 2011 | 819,412.70 | 205,427 | 212,809 | 606,604 | 34.37 | 17,649 |
| 2012 | 1,282,082.26 | 300,264 | 311,054 | 971,028 | 34.34 | 28,277 |
| 2013 | 1,827,891.91 | 395,921 | 410,149 | 1,417,743 | 34.36 | 41,261 |
| 2014 | 1,754,899.95 | 347,470 | 359,957 | 1,394,943 | 34.42 | 40,527 |
| 2015 | 2,072,873.36 | 371,459 | 384,808 | 1,688,065 | 34.34 | 49,157 |
| 2016 | 2,363,002.64 | 377,844 | 391,422 | 1,971,581 | 34.15 | 57,733 |
| 2017 | 2,595,480.82 | 362,589 | 375,619 | 2,219,862 | 33.87 | 65,541 |
| 2018 | 2,011,265.54 | 238,134 | 246,692 | 1,764,574 | 33.52 | 52,642 |
| 2019 | 3,928,285.50 | 377,901 | 391,482 | 3,536,804 | 32.87 | 107,600 |
| 2020 | 5,162,912.05 | 375,860 | 389,367 | 4,773,545 | 31.86 | 149,829 |
| 2021 | 6,844,816.64 | 324,444 | 336,103 | 6,508,714 | 30.15 | 215,878 |
| 2022 | 7,538,022.81 | 142,469 | 147,589 | 7,390,434 | 25.96 | 284,685 |
| | 58,600,264.94 | 13,013,419 | 13,481,078 | 45,119,187 | | 1,479,337 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 30.5 2.52 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1923 | 11,558.71 | 11,118 | 11,559 | | | |
| 1925 | 37.18 | 35 | 37 | | | |
| 1928 | 977.05 | 921 | 977 | | | |
| 1955 | 321.43 | 262 | 318 | 3 | 11.99 | |
| 1957 | 1,089.51 | 874 | 1,062 | 28 | 12.88 | 2 |
| 1966 | 171.19 | 125 | 152 | 19 | 17.63 | 1 |
| 1967 | 2,233.28 | 1,607 | 1,952 | 281 | 18.23 | 15 |
| 1968 | 5,305.30 | 3,768 | 4,577 | 728 | 18.84 | 39 |
| 1969 | 482.65 | 338 | 411 | 72 | 19.46 | 4 |
| 1970 | 3,078.47 | 2,127 | 2,583 | 495 | 20.10 | 25 |
| 1971 | 3,756.90 | 2,558 | 3,107 | 650 | 20.75 | 31 |
| 1972 | 7,267.30 | 4,874 | 5,920 | 1,347 | 21.41 | 63 |
| 1973 | 9,574.39 | 6,322 | 7,679 | 1,895 | 22.08 | 86 |
| 1974 | 12,540.35 | 8,149 | 9,898 | 2,642 | 22.76 | 116 |
| 1975 | 9,522.75 | 6,087 | 7,393 | 2,130 | 23.45 | 91 |
| 1976 | 14,345.28 | 9,013 | 10,947 | 3,398 | 24.16 | 141 |
| 1977 | 17,590.28 | 10,860 | 13,191 | 4,399 | 24.87 | 177 |
| 1978 | 25,021.43 | 15,171 | 18,427 | 6,594 | 25.59 | 258 |
| 1979 | 43,579.82 | 25,927 | 31,491 | 12,089 | 26.33 | 459 |
| 1980 | 7,270.58 | 4,243 | 5,154 | 2,117 | 27.07 | 78 |
| 1981 | 11,294.79 | 6,461 | 7,847 | 3,448 | 27.82 | 124 |
| 1982 | 11,192.02 | 6,845 | 8,314 | 2,878 | 25.72 | 112 |
| 1983 | 14,496.16 | 8,703 | 10,571 | 3,925 | 26.29 | 149 |
| 1984 | 5,717.07 | 3,367 | 4,090 | 1,627 | 26.86 | 61 |
| 1985 | 15,585.87 | 9,001 | 10,933 | 4,653 | 27.44 | 170 |
| 1986 | 48,278.74 | 27,137 | 32,960 | 15,319 | 28.44 | 539 |
| 1987 | 29,523.06 | 16,244 | 19,730 | 9,793 | 29.02 | 337 |
| 1988 | 76,661.56 | 41,259 | 50,113 | 26,549 | 29.60 | 897 |
| 1989 | 113,372.28 | 59,634 | 72,431 | 40,941 | 30.19 | 1,356 |
| 1990 | 144,531.37 | 73,740 | 89,564 | 54,967 | 31.20 | 1,762 |
| 1991 | 53,431.24 | 26,593 | 32,300 | 21,131 | 31.79 | 665 |
| 1992 | 99,809.99 | 48,408 | 58,796 | 41,014 | 32.39 | 1,266 |
| 1993 | 36,156.76 | 16,958 | 20,597 | 15,560 | 33.40 | 466 |
| 1994 | 118,794.48 | 54,170 | 65,795 | 52,999 | 34.00 | 1,559 |
| 1995 | 150,384.17 | 66,590 | 80,880 | 69,504 | 34.61 | 2,008 |
| 1996 | 91,378.94 | 39,229 | 47,647 | 43,732 | 35.23 | 1,241 |
| 1997 | 233,401.22 | 96,418 | 117,109 | 116,292 | 36.23 | 3,210 |
| 1998 | 151,590.70 | 60,545 | 73,538 | 78,053 | 36.85 | 2,118 |
| 1999 | 192,024.40 | 74,006 | 89,887 | 102,137 | 37.48 | 2,725 |
| 2000 | 160,172.66 | 59,104 | 71,787 | 88,386 | 38.48 | 2,297 |
| 2001 | 227,349.82 | 80,664 | 97,974 | 129,376 | 39.10 | 3,309 |
| 2002 | 321,940.17 | 108,880 | 132,245 | 189,695 | 40.11 | 4,729 |
| 2003 | 161,435.90 | 52,257 | 63,471 | 97,965 | 40.74 | 2,405 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 172,849.36 | 53,410 | 64,871 | 107,978 | 41.38 | 2,609 |
| 2005 | 430,305.70 | 125,735 | 152,717 | 277,589 | 42.38 | 6,550 |
| 2006 | 313,210.56 | 86,822 | 105,454 | 207,757 | 43.02 | 4,829 |
| 2007 | 95,642.88 | 25,058 | 30,435 | 65,208 | 43.67 | 1,493 |
| 2008 | 693,812.85 | 169,984 | 206,462 | 487,351 | 44.67 | 10,910 |
| 2009 | 66,961.89 | 15,368 | 18,666 | 48,296 | 45.32 | 1,066 |
| 2010 | 173,900.46 | 36,954 | 44,884 | 129,016 | 46.32 | 2,785 |
| 2011 | 38,275.92 | 7,525 | 9,140 | 29,136 | 46.98 | 620 |
| 2012 | 105,122.31 | 18,985 | 23,059 | 82,063 | 47.64 | 1,723 |
| 2013 | 153,776.20 | 25,127 | 30,519 | 123,257 | 48.64 | 2,534 |
| 2014 | 138,890.11 | 20,417 | 24,798 | 114,092 | 49.31 | 2,314 |
| 2015 | 90,029.54 | 11,686 | 14,194 | 75,836 | 50.30 | 1,508 |
| 2016 | 421,879.54 | 47,715 | 57,954 | 363,926 | 50.97 | 7,140 |
| 2017 | 544,253.07 | 52,357 | 63,593 | 480,660 | 51.65 | 9,306 |
| 2018 | 750,660.24 | 59,452 | 72,210 | 678,450 | 52.32 | 12,967 |
| 2019 | 1,050,572.42 | 65,135 | 79,113 | 971,459 | 52.99 | 18,333 |
| 2020 | 193,754.92 | 8,622 | 10,472 | 183,283 | 53.68 | 3,414 |
| | 8,078,145.19 | 1,980,944 | 2,403,955 | 5,674,190 | | 125,192 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 45.3 1.55 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1957 | 14,538.77 | 13,685 | 12,542 | 1,997 | 2.35 | 850 |
| 1966 | 103.02 | 90 | 82 | 21 | 4.96 | 4 |
| 1967 | 9,800.64 | 8,512 | 7,801 | 2,000 | 5.26 | 380 |
| 1968 | 4,958.99 | 4,270 | 3,913 | 1,046 | 5.56 | 188 |
| 1969 | 5,607.02 | 4,784 | 4,385 | 1,222 | 5.87 | 208 |
| 1970 | 8,970.89 | 7,583 | 6,950 | 2,021 | 6.19 | 326 |
| 1971 | 9,039.47 | 7,568 | 6,936 | 2,103 | 6.51 | 323 |
| 1972 | 35,778.29 | 29,660 | 27,184 | 8,594 | 6.84 | 1,256 |
| 1973 | 30,321.73 | 24,871 | 22,795 | 7,527 | 7.19 | 1,047 |
| 1974 | 62,745.14 | 50,918 | 46,667 | 16,078 | 7.54 | 2,132 |
| 1975 | 89,985.48 | 72,213 | 66,184 | 23,801 | 7.90 | 3,013 |
| 1976 | 40,489.53 | 32,108 | 29,427 | 11,063 | 8.28 | 1,336 |
| 1977 | 76,708.31 | 60,082 | 55,066 | 21,642 | 8.67 | 2,496 |
| 1978 | 46,830.17 | 36,211 | 33,188 | 13,642 | 9.07 | 1,504 |
| 1979 | 55,747.59 | 42,521 | 38,971 | 16,777 | 9.49 | 1,768 |
| 1980 | 28,817.75 | 21,671 | 19,862 | 8,956 | 9.92 | 903 |
| 1981 | 33,620.93 | 24,905 | 22,826 | 10,795 | 10.37 | 1,041 |
| 1982 | 25,182.66 | 20,297 | 18,602 | 6,581 | 9.75 | 675 |
| 1983 | 54,164.90 | 43,007 | 39,416 | 14,749 | 10.25 | 1,439 |
| 1984 | 23,933.35 | 18,706 | 17,144 | 6,789 | 10.76 | 631 |
| 1985 | 31,057.37 | 23,992 | 21,989 | 9,068 | 11.04 | 821 |
| 1986 | 71,004.43 | 53,907 | 49,406 | 21,598 | 11.58 | 1,865 |
| 1987 | 54,107.68 | 40,527 | 37,143 | 16,965 | 11.90 | 1,426 |
| 1988 | 114,424.73 | 84,079 | 77,059 | 37,366 | 12.45 | 3,001 |
| 1989 | 162,949.62 | 117,356 | 107,558 | 55,392 | 13.01 | 4,258 |
| 1990 | 123,139.62 | 87,244 | 79,960 | 43,180 | 13.37 | 3,230 |
| 1991 | 199,120.37 | 137,990 | 126,469 | 72,651 | 13.95 | 5,208 |
| 1992 | 114,282.67 | 77,735 | 71,245 | 43,038 | 14.34 | 3,001 |
| 1993 | 139,046.07 | 92,299 | 84,593 | 54,453 | 14.94 | 3,645 |
| 1994 | 135,767.93 | 88,222 | 80,856 | 54,912 | 15.36 | 3,575 |
| 1995 | 212,143.02 | 134,180 | 122,977 | 89,166 | 15.98 | 5,580 |
| 1996 | 305,557.65 | 188,651 | 172,901 | 132,657 | 16.42 | 8,079 |
| 1997 | 339,019.66 | 204,022 | 186,988 | 152,032 | 16.87 | 9,012 |
| 1998 | 264,958.19 | 154,497 | 141,598 | 123,360 | 17.52 | 7,041 |
| 1999 | 191,213.17 | 108,303 | 99,261 | 91,952 | 17.99 | 5,111 |
| 2000 | 200,023.62 | 109,373 | 100,241 | 99,783 | 18.65 | 5,350 |
| 2001 | 422,338.00 | 223,375 | 204,725 | 217,613 | 19.15 | 11,364 |
| 2002 | 157,171.80 | 80,220 | 73,522 | 83,650 | 19.66 | 4,255 |
| 2003 | 40,004.28 | 19,658 | 18,017 | 21,987 | 20.18 | 1,090 |
| 2004 | 100,415.03 | 47,376 | 43,421 | 56,994 | 20.71 | 2,752 |
| 2005 | 292,627.11 | 131,624 | 120,635 | 171,992 | 21.41 | 8,033 |
| 2006 | 202,444.24 | 86,849 | 79,598 | 122,846 | 21.96 | 5,594 |
| 2007 | 132,491.04 | 54,003 | 49,494 | 82,997 | 22.52 | 3,685 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 563,459.09 | 217,326 | 199,181 | 364,278 | 23.09 | 15,776 |
| 2009 | 105,230.83 | 38,357 | 35,155 | 70,076 | 23.54 | 2,977 |
| 2010 | 236,573.96 | 80,719 | 73,980 | 162,594 | 24.13 | 6,738 |
| 2011 | 200,192.04 | 63,541 | 58,236 | 141,956 | 24.73 | 5,740 |
| 2012 | 94,855.42 | 27,887 | 25,559 | 69,296 | 25.21 | 2,749 |
| 2013 | 433,744.86 | 117,024 | 107,254 | 326,491 | 25.71 | 12,699 |
| 2014 | 358,350.36 | 87,724 | 80,400 | 277,950 | 26.22 | 10,601 |
| 2015 | 135,633.29 | 29,704 | 27,224 | 108,409 | 26.75 | 4,053 |
| 2016 | 182,987.87 | 35,317 | 32,368 | 150,620 | 27.17 | 5,544 |
| 2017 | 1,075,511.64 | 178,642 | 163,727 | 911,785 | 27.61 | 33,024 |
| 2018 | 1,138,886.82 | 157,850 | 144,671 | 994,216 | 27.97 | 35,546 |
| 2019 | 1,226,293.78 | 135,628 | 124,304 | 1,101,990 | 28.15 | 39,147 |
| 2020 | 1,183,502.03 | 96,100 | 88,077 | 1,095,425 | 28.27 | 38,749 |
| 2021 | 988,924.87 | 50,237 | 46,042 | 942,883 | 28.00 | 33,674 |
| 2022 | 1,103,312.14 | 20,522 | 18,809 | 1,084,503 | 26.45 | 41,002 |
| | 13,690,110.93 | 4,205,722 | 3,854,584 | 9,835,527 | | 416,515 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 23.6 3.04 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 43-S1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1948 | 4,799.89 | 4,451 | 4,800 | | | |
| 1949 | 7,579.82 | 6,977 | 7,580 | | | |
| 1952 | 345.16 | 311 | 345 | | | |
| 1953 | 469.13 | 419 | 469 | | | |
| 1954 | 4,616.64 | 4,093 | 4,617 | | | |
| 1955 | 15,926.47 | 14,004 | 15,897 | 29 | 5.19 | 6 |
| 1956 | 1,839.30 | 1,604 | 1,821 | 18 | 5.49 | 3 |
| 1957 | 9,246.66 | 7,999 | 9,080 | 167 | 5.80 | 29 |
| 1958 | 41,096.84 | 35,257 | 40,023 | 1,074 | 6.11 | 176 |
| 1959 | 20,401.13 | 17,355 | 19,701 | 700 | 6.42 | 109 |
| 1960 | 14,809.20 | 12,488 | 14,176 | 633 | 6.74 | 94 |
| 1961 | 13,226.92 | 11,055 | 12,550 | 677 | 7.06 | 96 |
| 1962 | 6,101.13 | 5,054 | 5,737 | 364 | 7.38 | 49 |
| 1963 | 5,643.70 | 4,632 | 5,258 | 386 | 7.71 | 50 |
| 1964 | 19,673.82 | 15,995 | 18,157 | 1,517 | 8.04 | 189 |
| 1965 | 13,722.42 | 11,048 | 12,542 | 1,180 | 8.38 | 141 |
| 1966 | 35,264.52 | 28,113 | 31,914 | 3,351 | 8.72 | 384 |
| 1967 | 58,563.90 | 46,211 | 52,458 | 6,106 | 9.07 | 673 |
| 1968 | 79,183.00 | 61,855 | 70,217 | 8,966 | 9.41 | 953 |
| 1969 | 89,831.97 | 69,421 | 78,806 | 11,026 | 9.77 | 1,129 |
| 1970 | 118,966.65 | 90,940 | 103,234 | 15,733 | 10.13 | 1,553 |
| 1971 | 92,043.23 | 69,589 | 78,997 | 13,046 | 10.49 | 1,244 |
| 1972 | 107,912.28 | 80,658 | 91,562 | 16,350 | 10.86 | 1,506 |
| 1973 | 192,929.40 | 142,544 | 161,815 | 31,114 | 11.23 | 2,771 |
| 1974 | 173,681.14 | 126,787 | 143,928 | 29,753 | 11.61 | 2,563 |
| 1975 | 192,042.51 | 138,449 | 157,166 | 34,877 | 12.00 | 2,906 |
| 1976 | 141,993.66 | 101,080 | 114,745 | 27,249 | 12.39 | 2,199 |
| 1977 | 156,803.61 | 110,200 | 125,098 | 31,706 | 12.78 | 2,481 |
| 1978 | 152,683.41 | 105,849 | 120,159 | 32,524 | 13.19 | 2,466 |
| 1979 | 148,190.66 | 101,321 | 115,019 | 33,172 | 13.60 | 2,439 |
| 1980 | 173,075.35 | 116,686 | 132,461 | 40,614 | 14.01 | 2,899 |
| 1981 | 106,209.96 | 70,544 | 80,081 | 26,129 | 14.44 | 1,809 |
| 1982 | 206,984.06 | 155,921 | 177,000 | 29,984 | 13.26 | 2,261 |
| 1983 | 155,928.23 | 116,416 | 132,155 | 23,773 | 13.41 | 1,773 |
| 1984 | 156,191.87 | 114,864 | 130,393 | 25,799 | 13.85 | 1,863 |
| 1985 | 218,616.27 | 158,234 | 179,626 | 38,990 | 14.31 | 2,725 |
| 1986 | 155,214.54 | 111,040 | 126,052 | 29,163 | 14.52 | 2,008 |
| 1987 | 231,807.46 | 162,937 | 184,965 | 46,842 | 15.01 | 3,121 |
| 1988 | 225,998.21 | 156,707 | 177,893 | 48,105 | 15.25 | 3,154 |
| 1989 | 291,446.20 | 199,174 | 226,101 | 65,345 | 15.52 | 4,210 |
| 1990 | 308,352.57 | 206,442 | 234,351 | 74,002 | 16.04 | 4,614 |
| 1991 | 294,171.41 | 193,682 | 219,866 | 74,305 | 16.34 | 4,547 |
| 1992 | 367,014.69 | 237,312 | 269,395 | 97,620 | 16.67 | 5,856 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 43-S1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1993 | 206,153.87 | 130,145 | 147,740 | 58,414 | 17.23 | 3,390 |
| 1994 | 257,984.62 | 159,538 | 181,106 | 76,879 | 17.59 | 4,371 |
| 1995 | 330,719.44 | 200,085 | 227,135 | 103,584 | 17.95 | 5,771 |
| 1996 | 336,925.27 | 199,123 | 226,043 | 110,882 | 18.34 | 6,046 |
| 1997 | 319,957.43 | 184,391 | 209,319 | 110,638 | 18.75 | 5,901 |
| 1998 | 383,514.51 | 215,152 | 244,239 | 139,276 | 19.17 | 7,265 |
| 1999 | 406,285.70 | 221,507 | 251,453 | 154,833 | 19.60 | 7,900 |
| 2000 | 407,702.57 | 215,593 | 244,739 | 162,964 | 20.05 | 8,128 |
| 2001 | 271,526.52 | 139,510 | 158,371 | 113,156 | 20.34 | 5,563 |
| 2002 | 332,817.59 | 165,111 | 187,433 | 145,385 | 20.82 | 6,983 |
| 2003 | 175,421.34 | 83,816 | 95,147 | 80,274 | 21.31 | 3,767 |
| 2004 | 269,590.14 | 123,688 | 140,410 | 129,180 | 21.82 | 5,920 |
| 2005 | 267,111.07 | 117,796 | 133,721 | 133,390 | 22.18 | 6,014 |
| 2006 | 110,847.06 | 46,644 | 52,950 | 57,897 | 22.71 | 2,549 |
| 2007 | 434,336.57 | 173,691 | 197,172 | 237,165 | 23.26 | 10,196 |
| 2008 | 497,204.58 | 188,142 | 213,577 | 283,628 | 23.82 | 11,907 |
| 2009 | 414,701.93 | 148,380 | 168,440 | 246,262 | 24.23 | 10,164 |
| 2010 | 110,776.76 | 37,110 | 42,127 | 68,650 | 24.81 | 2,767 |
| 2011 | 317,039.66 | 98,790 | 112,146 | 204,894 | 25.40 | 8,067 |
| 2012 | 413,800.85 | 119,051 | 135,146 | 278,655 | 26.00 | 10,718 |
| 2013 | 320,203.09 | 84,277 | 95,670 | 224,533 | 26.60 | 8,441 |
| 2014 | 180,017.10 | 42,844 | 48,636 | 131,381 | 27.21 | 4,828 |
| 2015 | 324,459.63 | 68,850 | 78,158 | 246,302 | 27.84 | 8,847 |
| 2016 | 273,355.55 | 50,817 | 57,687 | 215,669 | 28.47 | 7,575 |
| 2017 | 461,718.62 | 73,136 | 83,023 | 378,696 | 29.22 | 12,960 |
| 2018 | 568,563.34 | 74,198 | 84,229 | 484,334 | 29.98 | 16,155 |
| 2019 | 565,334.88 | 57,777 | 65,588 | 499,747 | 30.75 | 16,252 |
| 2020 | 523,230.62 | 38,457 | 43,656 | 479,575 | 31.51 | 15,220 |
| 2021 | 2,201,367.20 | 97,300 | 110,454 | 2,090,913 | 32.40 | 64,534 |
| 2022 | 2,546,493.64 | 37,688 | 42,783 | 2,503,711 | 33.28 | 75,232 |
| | 19,039,760.14 | 7,018,325 | 7,966,508 | 11,073,252 | | 430,480 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7 2.26

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1961 | 1,103.30 | 1,075 | 1,103 | | | |
| 1962 | 806.54 | 780 | 807 | | | |
| 1963 | 551.14 | 528 | 551 | | | |
| 1964 | 1,114.87 | 1,060 | 1,115 | | | |
| 1965 | 582.21 | 549 | 582 | | | |
| 1966 | 2,073.07 | 1,937 | 2,073 | | | |
| 1967 | 2,171.52 | 2,012 | 2,172 | | | |
| 1968 | 531.87 | 488 | 532 | | | |
| 1970 | 1,338.80 | 1,207 | 1,339 | | | |
| 1971 | 5,193.89 | 4,639 | 5,194 | | | |
| 1972 | 19,389.76 | 17,157 | 19,318 | 72 | 4.03 | 18 |
| 1973 | 39,750.28 | 34,844 | 39,232 | 518 | 4.32 | 120 |
| 1974 | 49,766.60 | 43,197 | 48,637 | 1,130 | 4.62 | 245 |
| 1975 | 77,222.77 | 66,345 | 74,701 | 2,522 | 4.93 | 512 |
| 1976 | 53,801.90 | 45,747 | 51,508 | 2,294 | 5.24 | 438 |
| 1977 | 19,827.62 | 16,678 | 18,778 | 1,050 | 5.56 | 189 |
| 1978 | 15,484.66 | 12,883 | 14,506 | 979 | 5.88 | 166 |
| 1979 | 83,875.10 | 68,970 | 77,656 | 6,219 | 6.22 | 1,000 |
| 1980 | 59,278.94 | 48,152 | 54,216 | 5,063 | 6.57 | 771 |
| 1981 | 56,508.42 | 45,303 | 51,009 | 5,499 | 6.94 | 792 |
| 1982 | 68,532.57 | 58,568 | 65,944 | 2,589 | 6.89 | 376 |
| 1983 | 64,528.69 | 54,546 | 61,416 | 3,113 | 7.23 | 431 |
| 1984 | 63,014.90 | 52,643 | 59,273 | 3,742 | 7.59 | 493 |
| 1985 | 107,195.38 | 88,844 | 100,033 | 7,162 | 7.75 | 924 |
| 1986 | 132,903.73 | 108,662 | 122,347 | 10,557 | 8.14 | 1,297 |
| 1987 | 112,966.03 | 91,028 | 102,492 | 10,474 | 8.56 | 1,224 |
| 1988 | 142,398.69 | 112,993 | 127,224 | 15,175 | 8.98 | 1,690 |
| 1989 | 171,799.36 | 134,107 | 150,997 | 20,802 | 9.42 | 2,208 |
| 1990 | 170,667.36 | 130,902 | 147,388 | 23,279 | 9.87 | 2,359 |
| 1991 | 224,798.59 | 169,228 | 190,541 | 34,258 | 10.34 | 3,313 |
| 1992 | 347,636.46 | 256,590 | 288,906 | 58,730 | 10.82 | 5,428 |
| 1993 | 235,547.05 | 170,936 | 192,464 | 43,083 | 11.15 | 3,864 |
| 1994 | 330,013.78 | 234,178 | 263,671 | 66,343 | 11.66 | 5,690 |
| 1995 | 416,071.68 | 288,338 | 324,652 | 91,420 | 12.18 | 7,506 |
| 1996 | 340,140.08 | 229,867 | 258,817 | 81,323 | 12.71 | 6,398 |
| 1997 | 395,465.23 | 261,165 | 294,057 | 101,408 | 13.11 | 7,735 |
| 1998 | 306,285.24 | 196,604 | 221,365 | 84,920 | 13.67 | 6,212 |
| 1999 | 274,195.58 | 170,769 | 192,276 | 81,920 | 14.23 | 5,757 |
| 2000 | 220,040.19 | 133,168 | 149,939 | 70,101 | 14.68 | 4,775 |
| 2001 | 248,341.82 | 145,230 | 163,521 | 84,821 | 15.26 | 5,558 |
| 2002 | 274,461.19 | 154,741 | 174,229 | 100,232 | 15.86 | 6,320 |
| 2003 | 457,142.11 | 248,685 | 280,005 | 177,137 | 16.34 | 10,841 |
| 2004 | 313,458.73 | 163,531 | 184,126 | 129,333 | 16.96 | 7,626 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2005 | 282,705.27 | 141,494 | 159,314 | 123,391 | 17.47 | 7,063 |
| 2006 | 312,876.74 | 149,712 | 168,567 | 144,310 | 17.98 | 8,026 |
| 2007 | 403,841.50 | 183,425 | 206,526 | 197,316 | 18.63 | 10,591 |
| 2008 | 241,221.99 | 103,870 | 116,952 | 124,270 | 19.17 | 6,483 |
| 2009 | 227,989.20 | 92,655 | 104,324 | 123,665 | 19.72 | 6,271 |
| 2010 | 170,797.08 | 65,108 | 73,308 | 97,489 | 20.29 | 4,805 |
| 2011 | 99,169.83 | 35,354 | 39,807 | 59,363 | 20.76 | 2,859 |
| 2012 | 204,623.09 | 67,464 | 75,960 | 128,663 | 21.35 | 6,026 |
| 2013 | 275,807.21 | 83,570 | 94,095 | 181,712 | 21.85 | 8,316 |
| 2014 | 153,812.87 | 42,237 | 47,556 | 106,257 | 22.46 | 4,731 |
| 2015 | 227,744.62 | 56,207 | 63,286 | 164,459 | 22.89 | 7,185 |
| 2016 | 280,838.05 | 60,970 | 68,649 | 212,189 | 23.44 | 9,052 |
| 2017 | 368,443.80 | 69,120 | 77,825 | 290,619 | 23.82 | 12,201 |
| 2018 | 93,471.47 | 14,638 | 16,482 | 76,989 | 24.24 | 3,176 |
| 2019 | 3,749,664.01 | 467,208 | 526,048 | 3,223,616 | 24.59 | 131,095 |
| 2020 | 424,290.11 | 38,950 | 43,856 | 380,434 | 24.75 | 15,371 |
| 2021 | 20,133.38 | 1,156 | 1,302 | 18,831 | 24.61 | 765 |
| 2022 | 20,599.99 | 433 | 487 | 20,113 | 23.31 | 863 |
| | 13,466,007.91 | 5,742,445 | 6,465,056 | 7,000,952 | | 347,155 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 20.2 2.58 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1947 | 66.28 | 60 | 66 | | | |
| 1954 | 117.63 | 102 | 118 | | | |
| 1955 | 331.01 | 284 | 331 | | | |
| 1956 | 128.15 | 109 | 128 | | | |
| 1958 | 215.98 | 181 | 213 | 3 | 8.10 | |
| 1959 | 637.15 | 530 | 623 | 14 | 8.43 | 2 |
| 1960 | 1,279.44 | 1,055 | 1,240 | 39 | 8.77 | 4 |
| 1961 | 475.57 | 389 | 457 | 19 | 9.11 | 2 |
| 1962 | 5,154.45 | 4,178 | 4,911 | 243 | 9.47 | 26 |
| 1963 | 13,859.14 | 11,134 | 13,088 | 771 | 9.83 | 78 |
| 1964 | 20,635.75 | 16,422 | 19,304 | 1,332 | 10.21 | 130 |
| 1965 | 23,150.15 | 18,247 | 21,449 | 1,701 | 10.59 | 161 |
| 1966 | 27,567.95 | 21,509 | 25,284 | 2,284 | 10.99 | 208 |
| 1967 | 55,701.68 | 43,013 | 50,561 | 5,141 | 11.39 | 451 |
| 1968 | 86,067.73 | 65,739 | 77,276 | 8,792 | 11.81 | 744 |
| 1969 | 163,223.88 | 123,267 | 144,899 | 18,325 | 12.24 | 1,497 |
| 1970 | 233,683.45 | 174,421 | 205,030 | 28,653 | 12.68 | 2,260 |
| 1971 | 229,816.86 | 169,467 | 199,207 | 30,610 | 13.13 | 2,331 |
| 1972 | 199,010.63 | 144,880 | 170,305 | 28,706 | 13.60 | 2,111 |
| 1973 | 268,667.96 | 193,065 | 226,946 | 41,722 | 14.07 | 2,965 |
| 1974 | 151,751.11 | 107,561 | 126,437 | 25,314 | 14.56 | 1,739 |
| 1975 | 141,928.24 | 99,179 | 116,584 | 25,344 | 15.06 | 1,683 |
| 1976 | 154,737.89 | 106,553 | 125,252 | 29,486 | 15.57 | 1,894 |
| 1977 | 154,640.80 | 104,877 | 123,282 | 31,359 | 16.09 | 1,949 |
| 1978 | 168,251.22 | 112,291 | 131,997 | 36,254 | 16.63 | 2,180 |
| 1979 | 198,318.79 | 130,216 | 153,068 | 45,251 | 17.17 | 2,635 |
| 1980 | 146,954.22 | 94,844 | 111,488 | 35,466 | 17.73 | 2,000 |
| 1981 | 189,772.53 | 120,316 | 141,430 | 48,343 | 18.30 | 2,642 |
| 1982 | 164,147.51 | 116,348 | 136,766 | 27,382 | 16.64 | 1,646 |
| 1983 | 178,009.56 | 123,752 | 145,469 | 32,541 | 17.32 | 1,879 |
| 1984 | 202,703.25 | 138,913 | 163,291 | 39,412 | 17.68 | 2,229 |
| 1985 | 174,668.79 | 117,238 | 137,812 | 36,857 | 18.37 | 2,006 |
| 1986 | 211,339.97 | 139,611 | 164,111 | 47,229 | 18.75 | 2,519 |
| 1987 | 239,655.23 | 155,680 | 183,000 | 56,655 | 19.15 | 2,958 |
| 1988 | 249,102.81 | 158,130 | 185,880 | 63,223 | 19.85 | 3,185 |
| 1989 | 262,096.13 | 163,312 | 191,972 | 70,124 | 20.26 | 3,461 |
| 1990 | 275,846.67 | 167,660 | 197,083 | 78,764 | 20.97 | 3,756 |
| 1991 | 261,765.70 | 155,855 | 183,206 | 78,560 | 21.41 | 3,669 |
| 1992 | 252,474.26 | 147,092 | 172,905 | 79,569 | 21.85 | 3,642 |
| 1993 | 342,447.47 | 193,962 | 228,001 | 114,446 | 22.58 | 5,068 |
| 1994 | 165,184.61 | 91,331 | 107,359 | 57,826 | 23.05 | 2,509 |
| 1995 | 366,088.60 | 197,322 | 231,950 | 134,139 | 23.52 | 5,703 |
| 1996 | 274,756.73 | 144,165 | 169,465 | 105,292 | 24.01 | 4,385 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1997 | 291,258.32 | 147,784 | 173,719 | 117,539 | 24.75 | 4,749 |
| 1998 | 303,480.41 | 149,434 | 175,658 | 127,822 | 25.25 | 5,062 |
| 1999 | 346,484.91 | 165,273 | 194,277 | 152,208 | 25.76 | 5,909 |
| 2000 | 196,691.84 | 90,714 | 106,633 | 90,059 | 26.28 | 3,427 |
| 2001 | 232,515.68 | 103,469 | 121,627 | 110,889 | 26.81 | 4,136 |
| 2002 | 226,984.42 | 97,240 | 114,305 | 112,679 | 27.35 | 4,120 |
| 2003 | 271,806.31 | 111,305 | 130,838 | 140,968 | 28.12 | 5,013 |
| 2004 | 402,883.74 | 158,011 | 185,740 | 217,144 | 28.67 | 7,574 |
| 2005 | 121,499.87 | 45,502 | 53,487 | 68,013 | 29.23 | 2,327 |
| 2006 | 55,073.38 | 19,716 | 23,176 | 31,897 | 29.59 | 1,078 |
| 2007 | 594,074.06 | 201,629 | 237,013 | 357,061 | 30.16 | 11,839 |
| 2008 | 487,081.00 | 156,061 | 183,448 | 303,633 | 30.75 | 9,874 |
| 2009 | 339,918.12 | 102,315 | 120,270 | 219,648 | 31.35 | 7,006 |
| 2010 | 355,127.78 | 100,324 | 117,930 | 237,198 | 31.75 | 7,471 |
| 2011 | 241,106.31 | 63,218 | 74,312 | 166,794 | 32.36 | 5,154 |
| 2012 | 383,423.18 | 93,018 | 109,342 | 274,081 | 32.79 | 8,359 |
| 2013 | 482,722.76 | 106,875 | 125,631 | 357,092 | 33.42 | 10,685 |
| 2014 | 440,101.85 | 88,284 | 103,777 | 336,325 | 33.87 | 9,930 |
| 2015 | 420,154.69 | 75,628 | 88,900 | 331,255 | 34.17 | 9,694 |
| 2016 | 502,097.16 | 79,331 | 93,253 | 408,844 | 34.65 | 11,799 |
| 2017 | 414,855.46 | 56,337 | 66,224 | 348,631 | 34.99 | 9,964 |
| 2018 | 388,891.94 | 44,100 | 51,839 | 337,053 | 35.18 | 9,581 |
| 2019 | 437,646.63 | 39,388 | 46,300 | 391,347 | 35.41 | 11,052 |
| 2020 | 442,343.82 | 29,283 | 34,422 | 407,922 | 35.24 | 11,576 |
| 2021 | 377,344.59 | 15,547 | 18,275 | 359,070 | 34.87 | 10,297 |
| 2022 | 386,249.99 | 5,794 | 6,811 | 379,439 | 32.72 | 11,597 |
| | 15,398,251.15 | 6,419,840 | 7,546,451 | 7,851,800 | | 277,580 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.3 1.80 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 33-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1946 | 47.03 | 47 | 47 | | | |
| 1948 | 53.96 | 54 | 54 | | | |
| 1957 | 430.43 | 427 | 430 | | | |
| 1958 | 513.30 | 504 | 513 | | | |
| 1959 | 796.66 | 774 | 797 | | | |
| 1961 | 1,760.39 | 1,675 | 1,760 | | | |
| 1962 | 5,865.83 | 5,523 | 5,866 | | | |
| 1963 | 3,150.06 | 2,939 | 3,150 | | | |
| 1964 | 2,281.86 | 2,112 | 2,274 | 8 | 2.45 | 3 |
| 1965 | 4,548.32 | 4,179 | 4,499 | 49 | 2.68 | 18 |
| 1966 | 4,086.31 | 3,726 | 4,012 | 74 | 2.91 | 25 |
| 1967 | 5,835.02 | 5,280 | 5,685 | 150 | 3.14 | 48 |
| 1968 | 13,147.49 | 11,805 | 12,710 | 437 | 3.37 | 130 |
| 1969 | 11,717.57 | 10,432 | 11,232 | 486 | 3.62 | 134 |
| 1970 | 12,569.71 | 11,096 | 11,946 | 624 | 3.87 | 161 |
| 1971 | 30,677.83 | 26,838 | 28,895 | 1,783 | 4.13 | 432 |
| 1972 | 168,384.18 | 145,881 | 157,061 | 11,323 | 4.41 | 2,568 |
| 1973 | 29,988.39 | 25,735 | 27,707 | 2,281 | 4.68 | 487 |
| 1974 | 17,596.28 | 14,946 | 16,091 | 1,505 | 4.97 | 303 |
| 1975 | 24,479.73 | 20,578 | 22,155 | 2,325 | 5.26 | 442 |
| 1976 | 39,410.90 | 32,771 | 35,283 | 4,128 | 5.56 | 742 |
| 1977 | 33,823.33 | 27,817 | 29,949 | 3,874 | 5.86 | 661 |
| 1978 | 57,611.84 | 46,840 | 50,430 | 7,182 | 6.17 | 1,164 |
| 1979 | 33,890.04 | 27,225 | 29,312 | 4,578 | 6.49 | 705 |
| 1980 | 41,866.71 | 33,214 | 35,760 | 6,107 | 6.82 | 895 |
| 1981 | 21,708.16 | 16,992 | 18,294 | 3,414 | 7.17 | 476 |
| 1982 | 42,135.05 | 36,009 | 38,769 | 3,366 | 6.89 | 489 |
| 1983 | 29,049.26 | 24,555 | 26,437 | 2,612 | 7.23 | 361 |
| 1984 | 30,503.43 | 25,483 | 27,436 | 3,067 | 7.59 | 404 |
| 1985 | 39,998.95 | 32,999 | 35,528 | 4,471 | 7.95 | 562 |
| 1986 | 56,848.11 | 46,479 | 50,041 | 6,807 | 8.14 | 836 |
| 1987 | 56,359.16 | 45,414 | 48,895 | 7,464 | 8.56 | 872 |
| 1988 | 57,139.47 | 45,340 | 48,815 | 8,324 | 8.98 | 927 |
| 1989 | 65,723.25 | 51,304 | 55,236 | 10,487 | 9.42 | 1,113 |
| 1990 | 87,612.52 | 67,479 | 72,651 | 14,962 | 9.70 | 1,542 |
| 1991 | 77,876.80 | 58,875 | 63,387 | 14,490 | 10.17 | 1,425 |
| 1992 | 124,766.61 | 92,851 | 99,967 | 24,800 | 10.48 | 2,366 |
| 1993 | 92,115.55 | 67,115 | 72,259 | 19,857 | 10.99 | 1,807 |
| 1994 | 114,993.53 | 82,266 | 88,571 | 26,423 | 11.34 | 2,330 |
| 1995 | 110,993.96 | 77,529 | 83,471 | 27,523 | 11.87 | 2,319 |
| 1996 | 80,889.46 | 55,304 | 59,543 | 21,346 | 12.26 | 1,741 |
| 1997 | 69,206.88 | 46,237 | 49,781 | 19,426 | 12.67 | 1,533 |
| 1998 | 168,970.71 | 109,696 | 118,103 | 50,868 | 13.24 | 3,842 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 33-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1999 | 77,700.64 | 49,122 | 52,887 | 24,814 | 13.67 | 1,815 |
| 2000 | 202,187.97 | 124,184 | 133,701 | 68,487 | 14.13 | 4,847 |
| 2001 | 18,403.98 | 10,961 | 11,801 | 6,603 | 14.60 | 452 |
| 2002 | 5,882.48 | 3,388 | 3,648 | 2,234 | 15.09 | 148 |
| 2003 | 41,660.74 | 23,155 | 24,929 | 16,732 | 15.59 | 1,073 |
| 2004 | 107,266.23 | 57,345 | 61,740 | 45,526 | 16.10 | 2,828 |
| 2005 | 8,261.58 | 4,251 | 4,577 | 3,685 | 16.51 | 223 |
| 2006 | 17,954.35 | 8,828 | 9,504 | 8,450 | 17.06 | 495 |
| | 2,350,742.00 | 1,725,579 | 1,857,589 | 493,153 | | 45,744 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 10.8 | 1.95 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1924 | 1,551.10 | 1,551 | 1,551 | | | |
| 1925 | 130.42 | 130 | 130 | | | |
| 1926 | 1,302.05 | 1,302 | 1,302 | | | |
| 1927 | 2,273.28 | 2,267 | 2,273 | | | |
| 1928 | 372.56 | 370 | 373 | | | |
| 1929 | 1,835.05 | 1,820 | 1,835 | | | |
| 1930 | 1,090.22 | 1,077 | 1,090 | | | |
| 1931 | 420.01 | 414 | 420 | | | |
| 1932 | 726.68 | 713 | 727 | | | |
| 1933 | 684.10 | 669 | 684 | | | |
| 1934 | 944.92 | 921 | 945 | | | |
| 1935 | 807.79 | 784 | 808 | | | |
| 1936 | 1,461.84 | 1,414 | 1,462 | | | |
| 1937 | 1,940.33 | 1,871 | 1,940 | | | |
| 1938 | 1,517.63 | 1,459 | 1,518 | | | |
| 1939 | 1,636.41 | 1,568 | 1,636 | | | |
| 1940 | 1,591.49 | 1,521 | 1,591 | | | |
| 1941 | 1,268.09 | 1,208 | 1,268 | | | |
| 1942 | 616.58 | 586 | 617 | | | |
| 1943 | 565.37 | 535 | 565 | | | |
| 1944 | 676.72 | 638 | 675 | 2 | 3.99 | 1 |
| 1945 | 891.31 | 837 | 886 | 5 | 4.25 | 1 |
| 1946 | 1,932.01 | 1,807 | 1,912 | 20 | 4.54 | 4 |
| 1947 | 4,433.76 | 4,127 | 4,368 | 66 | 4.85 | 14 |
| 1948 | 6,475.31 | 5,996 | 6,346 | 129 | 5.18 | 25 |
| 1949 | 6,200.99 | 5,711 | 6,044 | 157 | 5.53 | 28 |
| 1950 | 6,207.02 | 5,683 | 6,014 | 193 | 5.91 | 33 |
| 1951 | 7,177.71 | 6,531 | 6,912 | 266 | 6.31 | 42 |
| 1952 | 6,363.22 | 5,751 | 6,086 | 277 | 6.73 | 41 |
| 1953 | 6,584.51 | 5,909 | 6,253 | 332 | 7.18 | 46 |
| 1954 | 5,772.76 | 5,142 | 5,442 | 331 | 7.65 | 43 |
| 1955 | 6,992.36 | 6,178 | 6,538 | 454 | 8.15 | 56 |
| 1956 | 7,020.98 | 6,151 | 6,510 | 511 | 8.67 | 59 |
| 1957 | 6,475.31 | 5,621 | 5,949 | 526 | 9.23 | 57 |
| 1958 | 10,378.54 | 8,926 | 9,446 | 933 | 9.80 | 95 |
| 1959 | 6,171.37 | 5,254 | 5,560 | 611 | 10.41 | 59 |
| 1960 | 5,191.81 | 4,373 | 4,628 | 564 | 11.04 | 51 |
| 1961 | 6,140.90 | 5,115 | 5,413 | 728 | 11.69 | 62 |
| 1962 | 4,822.28 | 3,970 | 4,201 | 621 | 12.37 | 50 |
| 1963 | 6,746.03 | 5,486 | 5,806 | 940 | 13.07 | 72 |
| 1964 | 5,898.02 | 4,735 | 5,011 | 887 | 13.80 | 64 |
| 1965 | 9,125.41 | 7,229 | 7,650 | 1,475 | 14.55 | 101 |
| 1966 | 8,217.83 | 6,419 | 6,793 | 1,425 | 15.32 | 93 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1967 | 10,992.39 | 8,463 | 8,956 | 2,036 | 16.11 | 126 |
| 1968 | 10,085.06 | 7,647 | 8,093 | 1,992 | 16.92 | 118 |
| 1969 | 12,567.57 | 9,383 | 9,930 | 2,638 | 17.74 | 149 |
| 1970 | 11,913.88 | 8,752 | 9,262 | 2,652 | 18.58 | 143 |
| 1971 | 13,525.42 | 9,769 | 10,338 | 3,187 | 19.44 | 164 |
| 1972 | 13,367.39 | 9,489 | 10,042 | 3,325 | 20.31 | 164 |
| 1973 | 17,924.61 | 12,499 | 13,228 | 4,697 | 21.19 | 222 |
| 1974 | 13,824.76 | 9,462 | 10,014 | 3,811 | 22.09 | 173 |
| 1975 | 11,533.56 | 7,744 | 8,195 | 3,339 | 23.00 | 145 |
| 1976 | 10,163.76 | 6,692 | 7,082 | 3,082 | 23.91 | 129 |
| 1977 | 17,971.92 | 11,594 | 12,270 | 5,702 | 24.84 | 230 |
| 1978 | 16,046.82 | 10,137 | 10,728 | 5,319 | 25.78 | 206 |
| 1979 | 28,715.59 | 17,755 | 18,790 | 9,926 | 26.72 | 371 |
| 1980 | 21,371.80 | 12,921 | 13,674 | 7,698 | 27.68 | 278 |
| 1981 | 45,517.74 | 26,895 | 28,463 | 17,055 | 28.64 | 595 |
| 1982 | 27,304.03 | 16,033 | 16,968 | 10,336 | 28.47 | 363 |
| 1983 | 18,859.50 | 10,803 | 11,433 | 7,426 | 29.46 | 252 |
| 1984 | 23,990.88 | 13,485 | 14,271 | 9,720 | 29.99 | 324 |
| 1985 | 32,483.30 | 17,785 | 18,822 | 13,661 | 30.99 | 441 |
| 1986 | 32,248.72 | 17,185 | 18,187 | 14,062 | 31.99 | 440 |
| 1987 | 34,888.91 | 18,083 | 19,137 | 15,752 | 32.99 | 477 |
| 1988 | 33,863.70 | 17,057 | 18,051 | 15,813 | 33.99 | 465 |
| 1989 | 34,393.64 | 16,822 | 17,802 | 16,592 | 34.99 | 474 |
| 1990 | 31,762.75 | 15,071 | 15,949 | 15,814 | 35.99 | 439 |
| 1991 | 29,703.79 | 13,661 | 14,457 | 15,247 | 36.99 | 412 |
| 1992 | 34,237.09 | 15,246 | 16,135 | 18,102 | 37.99 | 476 |
| 1993 | 27,602.21 | 11,888 | 12,581 | 15,021 | 38.99 | 385 |
| 1994 | 31,665.96 | 13,176 | 13,944 | 17,722 | 39.99 | 443 |
| 1995 | 35,531.90 | 14,266 | 15,098 | 20,434 | 40.99 | 499 |
| 1996 | 27,275.92 | 10,553 | 11,168 | 16,108 | 41.99 | 384 |
| 1997 | 35,354.15 | 13,162 | 13,929 | 21,425 | 42.99 | 498 |
| 1998 | 18,212.36 | 6,515 | 6,895 | 11,317 | 43.99 | 257 |
| 2000 | 55,729.01 | 18,307 | 19,374 | 36,355 | 45.99 | 790 |
| 2001 | 9,052.63 | 2,842 | 3,008 | 6,045 | 46.99 | 129 |
| 2002 | 57,999.50 | 17,359 | 18,371 | 39,628 | 47.99 | 826 |
| 2003 | 120,585.50 | 34,331 | 36,332 | 84,254 | 48.99 | 1,720 |
| 2004 | 123,372.42 | 33,323 | 35,265 | 88,107 | 49.99 | 1,762 |
| 2005 | 164,416.83 | 42,009 | 44,458 | 119,959 | 50.99 | 2,353 |
| 2006 | 21,266.55 | 5,123 | 5,422 | 15,845 | 51.99 | 305 |
| 2007 | 22,560.24 | 5,105 | 5,402 | 17,158 | 52.99 | 324 |
| 2008 | 43,906.69 | 9,295 | 9,837 | 34,070 | 53.99 | 631 |
| 2009 | 30,704.57 | 6,052 | 6,405 | 24,300 | 54.99 | 442 |
| 2010 | 20,824.68 | 3,801 | 4,022 | 16,803 | 55.99 | 300 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2011 | 12,949.29 | 2,174 | 2,301 | 10,648 | 56.99 | 187 |
| 2012 | 32,811.94 | 5,030 | 5,323 | 27,489 | 57.99 | 474 |
| 2013 | 43,331.64 | 6,010 | 6,360 | 36,972 | 58.99 | 627 |
| 2014 | 48,195.11 | 5,981 | 6,330 | 41,865 | 59.99 | 698 |
| 2015 | 116,518.90 | 12,759 | 13,502 | 103,017 | 60.99 | 1,689 |
| 2016 | 24,228.20 | 2,299 | 2,433 | 21,795 | 61.99 | 352 |
| 2017 | 27,103.13 | 2,176 | 2,303 | 24,800 | 62.99 | 394 |
| 2018 | 17,054.92 | 1,121 | 1,186 | 15,869 | 63.99 | 248 |
| 2019 | 27,043.83 | 1,382 | 1,463 | 25,581 | 64.99 | 394 |
| 2020 | 14,514.08 | 530 | 561 | 13,953 | 65.99 | 211 |
| 2021 | 10,029.42 | 220 | 233 | 9,796 | 66.99 | 146 |
| 2022 | 10,299.99 | 75 | 79 | 10,221 | 67.99 | 150 |
| | 1,978,032.23 | 767,066 | 811,040 | 1,166,992 | | 26,491 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.34 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 145,445.62 | 126,959 | 142,588 | 2,858 | 3.13 | 913 |
| 2002 | 76,333.96 | 65,250 | 73,282 | 3,052 | 3.48 | 877 |
| 2003 | 97,090.14 | 81,226 | 91,225 | 5,865 | 3.81 | 1,539 |
| 2004 | 199,255.57 | 162,553 | 182,563 | 16,693 | 4.18 | 3,994 |
| 2005 | 296,703.81 | 235,227 | 264,184 | 32,520 | 4.57 | 7,116 |
| 2006 | 207,854.36 | 159,466 | 179,096 | 28,758 | 5.01 | 5,740 |
| 2007 | 2,307,183.06 | 1,705,931 | 1,915,933 | 391,250 | 5.46 | 71,658 |
| 2008 | 304,494.20 | 215,460 | 241,983 | 62,511 | 5.99 | 10,436 |
| 2010 | 88,994.13 | 56,404 | 63,347 | 25,647 | 7.22 | 3,552 |
| 2011 | 231,480.17 | 137,083 | 153,958 | 77,522 | 7.92 | 9,788 |
| 2012 | 101,602.74 | 55,577 | 62,419 | 39,184 | 8.69 | 4,509 |
| 2013 | 64,307.89 | 32,193 | 36,156 | 28,152 | 9.48 | 2,970 |
| 2014 | 85,443.25 | 38,569 | 43,317 | 42,126 | 10.33 | 4,078 |
| 2015 | 44,174.73 | 17,661 | 19,835 | 24,340 | 11.26 | 2,162 |
| 2016 | 129,029.77 | 44,877 | 50,402 | 78,628 | 12.19 | 6,450 |
| 2017 | 91,834.01 | 27,073 | 30,406 | 61,428 | 13.16 | 4,668 |
| 2018 | 370,199.83 | 89,292 | 100,284 | 269,916 | 14.16 | 19,062 |
| 2020 | 100,116.22 | 13,416 | 15,067 | 85,049 | 16.16 | 5,263 |
| 2021 | 75,750.55 | 6,090 | 6,840 | 68,911 | 17.16 | 4,016 |
| 2022 | 34,917.00 | 936 | 1,051 | 33,866 | 18.16 | 1,865 |
| | 5,052,211.01 | 3,271,243 | 3,673,936 | 1,378,275 | | 170,656 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.1 3.38 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-01 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1926 | 642.41 | 642 | 642 | | | |
| 1929 | 5,321.34 | 5,321 | 5,321 | | | |
| 1940 | 197.92 | 198 | 198 | | | |
| 1941 | 263.93 | 264 | 264 | | | |
| 1945 | 32.62 | 33 | 33 | | | |
| 1946 | 283.36 | 283 | 283 | | | |
| 1948 | 1,451.21 | 1,451 | 1,451 | | | |
| 1949 | 253.79 | 254 | 254 | | | |
| 1950 | 17.14 | 17 | 17 | | | |
| 1951 | 453.74 | 454 | 454 | | | |
| 1952 | 127.16 | 127 | 127 | | | |
| 1954 | 1,722.53 | 1,723 | 1,723 | | | |
| 1955 | 5,517.30 | 5,517 | 5,517 | | | |
| 1956 | 70.84 | 71 | 71 | | | |
| 1957 | 1,458.37 | 1,458 | 1,458 | | | |
| 1958 | 8,469.70 | 8,470 | 8,470 | | | |
| 1959 | 4,103.33 | 4,103 | 4,103 | | | |
| 1960 | 1,507.24 | 1,507 | 1,507 | | | |
| 1961 | 2,700.54 | 2,701 | 2,701 | | | |
| 1962 | 2,255.35 | 2,255 | 2,255 | | | |
| 1963 | 5,671.86 | 5,625 | 5,672 | | | |
| 1964 | 8,035.28 | 7,834 | 8,035 | | | |
| 1965 | 3,704.69 | 3,550 | 3,705 | | | |
| 1966 | 9,174.56 | 8,639 | 9,175 | | | |
| 1967 | 13,870.71 | 12,830 | 13,784 | 87 | 2.25 | 39 |
| 1968 | 14,200.92 | 12,899 | 13,858 | 343 | 2.75 | 125 |
| 1969 | 9,906.37 | 8,833 | 9,490 | 416 | 3.25 | 128 |
| 1970 | 14,122.73 | 12,357 | 13,276 | 847 | 3.75 | 226 |
| 1971 | 5,824.84 | 5,000 | 5,372 | 453 | 4.25 | 107 |
| 1972 | 9,178.06 | 7,725 | 8,299 | 879 | 4.75 | 185 |
| 1973 | 8,790.25 | 7,252 | 7,791 | 999 | 5.25 | 190 |
| 1974 | 13,190.14 | 10,662 | 11,455 | 1,735 | 5.75 | 302 |
| 1975 | 4,362.97 | 3,454 | 3,711 | 652 | 6.25 | 104 |
| 1976 | 3,177.16 | 2,462 | 2,645 | 532 | 6.75 | 79 |
| 1977 | 8,577.39 | 6,504 | 6,987 | 1,590 | 7.25 | 219 |
| 1978 | 2,737.09 | 2,030 | 2,181 | 556 | 7.75 | 72 |
| 1979 | 1,616.62 | 1,172 | 1,259 | 358 | 8.25 | 43 |
| 1980 | 11,925.65 | 8,447 | 9,075 | 2,851 | 8.75 | 326 |
| 1981 | 16,141.57 | 11,165 | 11,995 | 4,147 | 9.25 | 448 |
| 1982 | 18,883.68 | 15,449 | 16,597 | 2,287 | 9.00 | 254 |
| 1983 | 16,411.21 | 13,224 | 14,207 | 2,204 | 9.52 | 232 |
| 1984 | 22,000.61 | 17,449 | 18,746 | 3,255 | 10.04 | 324 |
| 1985 | 18,787.13 | 14,725 | 15,820 | 2,967 | 10.34 | 287 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-01 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1986 | 9,922.73 | 7,678 | 8,249 | 1,674 | 10.67 | 157 |
| 1987 | 16,483.16 | 12,522 | 13,453 | 3,030 | 11.23 | 270 |
| 1988 | 23,966.98 | 17,942 | 19,276 | 4,691 | 11.59 | 405 |
| 1989 | 33,211.86 | 24,477 | 26,297 | 6,915 | 11.95 | 579 |
| 1990 | 35,050.72 | 25,405 | 27,293 | 7,758 | 12.34 | 629 |
| 1991 | 24,596.13 | 17,510 | 18,812 | 5,784 | 12.75 | 454 |
| 1992 | 35,762.34 | 24,976 | 26,833 | 8,929 | 13.17 | 678 |
| 1993 | 11,592.34 | 7,969 | 8,561 | 3,031 | 13.42 | 226 |
| 1994 | 42,356.58 | 28,489 | 30,607 | 11,750 | 13.87 | 847 |
| 1995 | 59,961.02 | 39,574 | 42,516 | 17,445 | 14.17 | 1,231 |
| 1996 | 12,276.38 | 7,938 | 8,528 | 3,748 | 14.48 | 259 |
| 1997 | 31,396.73 | 19,855 | 21,331 | 10,066 | 14.82 | 679 |
| 1998 | 28,411.16 | 17,541 | 18,845 | 9,566 | 15.18 | 630 |
| 1999 | 15,625.56 | 9,438 | 10,140 | 5,486 | 15.41 | 356 |
| 2000 | 34,452.28 | 20,310 | 21,820 | 12,632 | 15.67 | 806 |
| 2001 | 43,335.86 | 24,875 | 26,724 | 16,612 | 15.96 | 1,041 |
| 2002 | 72,442.64 | 40,394 | 43,397 | 29,046 | 16.26 | 1,786 |
| 2003 | 29,016.52 | 15,730 | 16,899 | 12,118 | 16.47 | 736 |
| 2004 | 23,409.96 | 12,300 | 13,214 | 10,196 | 16.71 | 610 |
| 2005 | 12,283.07 | 6,234 | 6,697 | 5,586 | 16.98 | 329 |
| 2006 | 122,072.81 | 59,816 | 64,262 | 57,811 | 17.17 | 3,367 |
| 2007 | 70,889.35 | 33,403 | 35,886 | 35,003 | 17.39 | 2,013 |
| 2008 | 58,039.62 | 26,257 | 28,209 | 29,831 | 17.55 | 1,700 |
| 2009 | 33,569.02 | 14,549 | 15,630 | 17,939 | 17.65 | 1,016 |
| 2010 | 20,156.51 | 8,315 | 8,933 | 11,224 | 17.80 | 631 |
| 2011 | 91,834.61 | 36,018 | 38,695 | 53,140 | 17.82 | 2,982 |
| 2012 | 25,438.26 | 9,402 | 10,101 | 15,337 | 17.91 | 856 |
| 2013 | 61,860.47 | 21,453 | 23,048 | 38,812 | 17.90 | 2,168 |
| 2014 | 40,611.98 | 13,118 | 14,093 | 26,519 | 17.82 | 1,488 |
| 2015 | 189,149.16 | 56,177 | 60,353 | 128,796 | 17.75 | 7,256 |
| 2016 | 201,370.11 | 54,450 | 58,498 | 142,872 | 17.54 | 8,145 |
| 2017 | 130,859.86 | 31,590 | 33,938 | 96,922 | 17.28 | 5,609 |
| 2018 | 105,271.69 | 22,128 | 23,773 | 81,499 | 16.91 | 4,820 |
| 2019 | 49,830.74 | 8,790 | 9,443 | 40,388 | 16.34 | 2,472 |
| 2020 | 100,641.25 | 13,969 | 15,008 | 85,633 | 15.52 | 5,518 |
| | 2,174,290.77 | 1,026,728 | 1,099,346 | 1,074,945 | | 66,439 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 3.06

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.1 INSTALLATIONS ON CUSTOMERS PREMISES - EV CHARGING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (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 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2022 | 300,000.00 | 16,110 | | 300,000 | 8.81 | 34,052 |
| | 300,000.00 | 16,110 | | 300,000 | | 34,052 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 8.8 | 11.35 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1973 | 1,435.43 | 1,435 | 1,435 | | | |
| 1974 | 6,471.13 | 6,471 | 6,471 | | | |
| 1975 | 3,583.76 | 3,584 | 3,584 | | | |
| 1976 | 4,402.59 | 4,403 | 4,403 | | | |
| 1977 | 4,697.22 | 4,697 | 4,697 | | | |
| 1978 | 4,229.73 | 4,230 | 4,230 | | | |
| 1979 | 5,985.23 | 5,985 | 5,985 | | | |
| 1980 | 4,861.55 | 4,862 | 4,862 | | | |
| 1981 | 2,917.37 | 2,917 | 2,917 | | | |
| 1982 | 1,561.73 | 1,562 | 1,562 | | | |
| 1983 | 2,231.26 | 2,230 | 2,231 | | | |
| 1984 | 2,149.66 | 2,127 | 2,150 | | | |
| 1985 | 2,342.27 | 2,293 | 2,342 | | | |
| 1986 | 990.28 | 961 | 990 | | | |
| 1987 | 1,925.20 | 1,852 | 1,925 | | | |
| 1988 | 2,301.67 | 2,199 | 2,302 | | | |
| 1989 | 1,493.31 | 1,416 | 1,493 | | | |
| 1990 | 4,328.13 | 4,065 | 4,328 | | | |
| 1991 | 2,572.95 | 2,399 | 2,573 | | | |
| 1992 | 4,859.73 | 4,491 | 4,860 | | | |
| 1993 | 2,315.34 | 2,117 | 2,315 | | | |
| 1994 | 8,619.58 | 7,787 | 8,620 | | | |
| 1995 | 9,663.67 | 8,610 | 9,664 | | | |
| 1996 | 37,963.03 | 33,400 | 37,692 | 271 | 3.62 | 75 |
| 1997 | 53,663.03 | 46,526 | 52,504 | 1,159 | 3.91 | 296 |
| 1998 | 61,778.99 | 52,673 | 59,441 | 2,338 | 4.24 | 551 |
| 1999 | 61,882.53 | 51,919 | 58,591 | 3,292 | 4.51 | 730 |
| 2000 | 30,918.71 | 25,462 | 28,734 | 2,185 | 4.82 | 453 |
| 2008 | 14,410.22 | 9,236 | 10,423 | 3,987 | 8.12 | 491 |
| 2017 | 1,150.61 | 354 | 399 | 752 | 12.36 | 61 |
| | 347,705.91 | 302,263 | 333,723 | 13,983 | | 2,657 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 0.76

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 34-L0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1917 | 290.75 | 245 | 278 | 13 | 5.38 | 2 |
| 1918 | 8.56 | 7 | 8 | 1 | 5.52 | |
| 1919 | 777.88 | 648 | 736 | 42 | 5.66 | 7 |
| 1920 | 236.79 | 196 | 222 | 15 | 5.80 | 3 |
| 1921 | 402.50 | 332 | 377 | 26 | 5.94 | 4 |
| 1923 | 973.52 | 795 | 902 | 72 | 6.22 | 12 |
| 1924 | 85.02 | 69 | 78 | 7 | 6.36 | 1 |
| 1925 | 398.99 | 323 | 367 | 32 | 6.51 | 5 |
| 1927 | 670.06 | 536 | 608 | 62 | 6.80 | 9 |
| 1928 | 404.81 | 322 | 366 | 39 | 6.95 | 6 |
| 1930 | 2,085.16 | 1,641 | 1,863 | 222 | 7.25 | 31 |
| 1931 | 70.92 | 55 | 62 | 9 | 7.40 | 1 |
| 1932 | 65.64 | 51 | 58 | 8 | 7.55 | 1 |
| 1933 | 152.49 | 118 | 134 | 18 | 7.71 | 2 |
| 1934 | 392.04 | 301 | 342 | 50 | 7.86 | 6 |
| 1935 | 549.53 | 420 | 477 | 73 | 8.02 | 9 |
| 1936 | 6,230.32 | 4,731 | 5,370 | 860 | 8.18 | 105 |
| 1937 | 678.72 | 512 | 581 | 98 | 8.34 | 12 |
| 1938 | 312.54 | 234 | 266 | 47 | 8.50 | 6 |
| 1939 | 180.12 | 134 | 152 | 28 | 8.67 | 3 |
| 1940 | 398.21 | 295 | 335 | 63 | 8.83 | 7 |
| 1941 | 95.84 | 70 | 79 | 17 | 9.00 | 2 |
| 1942 | 137.88 | 101 | 115 | 23 | 9.17 | 3 |
| 1945 | 26.87 | 19 | 22 | 5 | 9.68 | 1 |
| 1946 | 51.14 | 36 | 41 | 10 | 9.86 | 1 |
| 1947 | 111.15 | 78 | 89 | 22 | 10.03 | 2 |
| 1948 | 1,800.49 | 1,260 | 1,430 | 370 | 10.21 | 36 |
| 1949 | 1,299.52 | 902 | 1,024 | 276 | 10.39 | 27 |
| 1950 | 2,643.12 | 1,821 | 2,067 | 576 | 10.58 | 54 |
| 1951 | 1,727.67 | 1,181 | 1,341 | 387 | 10.76 | 36 |
| 1952 | 3,098.96 | 2,101 | 2,385 | 714 | 10.95 | 65 |
| 1953 | 4,245.68 | 2,856 | 3,242 | 1,004 | 11.13 | 90 |
| 1954 | 2,406.91 | 1,605 | 1,822 | 585 | 11.33 | 52 |
| 1955 | 3,328.48 | 2,201 | 2,498 | 830 | 11.52 | 72 |
| 1956 | 16,611.39 | 10,890 | 12,362 | 4,249 | 11.71 | 363 |
| 1957 | 2,522.60 | 1,639 | 1,860 | 663 | 11.91 | 56 |
| 1958 | 1,471.26 | 947 | 1,075 | 396 | 12.11 | 33 |
| 1959 | 10,592.19 | 6,757 | 7,670 | 2,922 | 12.31 | 237 |
| 1960 | 1,153.70 | 729 | 828 | 326 | 12.51 | 26 |
| 1961 | 3,089.66 | 1,934 | 2,195 | 895 | 12.72 | 70 |
| 1962 | 2,715.20 | 1,683 | 1,910 | 805 | 12.93 | 62 |
| 1963 | 7,519.15 | 4,613 | 5,236 | 2,283 | 13.14 | 174 |
| 1964 | 6,074.26 | 3,689 | 4,188 | 1,886 | 13.35 | 141 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 34-L0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1965 | 43,667.99 | 26,239 | 29,785 | 13,883 | 13.57 | 1,023 |
| 1966 | 49,254.06 | 29,277 | 33,233 | 16,021 | 13.79 | 1,162 |
| 1967 | 36,466.43 | 21,440 | 24,337 | 12,129 | 14.01 | 866 |
| 1968 | 19,810.88 | 11,519 | 13,076 | 6,735 | 14.23 | 473 |
| 1969 | 9,743.47 | 5,600 | 6,357 | 3,386 | 14.46 | 234 |
| 1970 | 9,633.21 | 5,471 | 6,210 | 3,423 | 14.69 | 233 |
| 1971 | 7,898.36 | 4,432 | 5,031 | 2,867 | 14.92 | 192 |
| 1972 | 3,175.95 | 1,760 | 1,998 | 1,178 | 15.16 | 78 |
| 1973 | 21,957.12 | 12,012 | 13,635 | 8,322 | 15.40 | 540 |
| 1974 | 9,888.41 | 5,340 | 6,062 | 3,826 | 15.64 | 245 |
| 1975 | 49,579.52 | 26,423 | 29,994 | 19,586 | 15.88 | 1,233 |
| 1976 | 16,856.29 | 8,859 | 10,056 | 6,800 | 16.13 | 422 |
| 1977 | 12,234.31 | 6,340 | 7,197 | 5,037 | 16.38 | 308 |
| 1978 | 19,607.26 | 10,011 | 11,364 | 8,243 | 16.64 | 495 |
| 1979 | 15,685.12 | 7,889 | 8,955 | 6,730 | 16.90 | 398 |
| 1980 | 15,785.92 | 7,819 | 8,876 | 6,910 | 17.16 | 403 |
| 1981 | 30,670.82 | 14,957 | 16,978 | 13,693 | 17.42 | 786 |
| 1982 | 61,558.37 | 45,122 | 51,220 | 10,338 | 14.75 | 701 |
| 1983 | 47,337.15 | 34,405 | 39,054 | 8,283 | 14.85 | 558 |
| 1984 | 30,494.43 | 21,837 | 24,788 | 5,706 | 15.26 | 374 |
| 1985 | 17,491.93 | 12,398 | 14,073 | 3,419 | 15.41 | 222 |
| 1986 | 7,603.27 | 5,328 | 6,048 | 1,555 | 15.58 | 100 |
| 1987 | 16,121.42 | 11,217 | 12,733 | 3,388 | 15.52 | 218 |
| 1988 | 43,161.84 | 29,635 | 33,640 | 9,522 | 15.75 | 605 |
| 1989 | 32,662.53 | 22,103 | 25,090 | 7,573 | 16.00 | 473 |
| 1990 | 30,482.09 | 20,408 | 23,166 | 7,316 | 16.04 | 456 |
| 1991 | 21,108.78 | 13,898 | 15,776 | 5,333 | 16.34 | 326 |
| 1992 | 20,706.27 | 13,451 | 15,269 | 5,437 | 16.45 | 331 |
| 1993 | 122,104.77 | 78,171 | 88,735 | 33,370 | 16.58 | 2,013 |
| 1994 | 37,204.97 | 23,432 | 26,598 | 10,607 | 16.75 | 633 |
| 1995 | 26,017.57 | 16,100 | 18,276 | 7,742 | 16.94 | 457 |
| 1996 | 10,312.44 | 6,285 | 7,134 | 3,178 | 16.98 | 187 |
| 1997 | 9,652.54 | 5,760 | 6,538 | 3,115 | 17.24 | 181 |
| 1998 | 5,709.09 | 3,343 | 3,795 | 1,914 | 17.34 | 110 |
| 1999 | 5,778.94 | 3,314 | 3,762 | 2,017 | 17.48 | 115 |
| 2000 | 29,045.10 | 16,338 | 18,546 | 10,499 | 17.50 | 600 |
| 2001 | 67,382.50 | 36,939 | 41,931 | 25,452 | 17.72 | 1,436 |
| 2002 | 24,169.10 | 12,930 | 14,677 | 9,492 | 17.82 | 533 |
| 2003 | 73,029.64 | 38,019 | 43,157 | 29,873 | 17.96 | 1,663 |
| 2004 | 64,808.73 | 32,852 | 37,291 | 27,518 | 18.00 | 1,529 |
| 2005 | 74,800.42 | 36,787 | 41,758 | 33,042 | 18.09 | 1,827 |
| 2008 | 34,607.18 | 15,303 | 17,371 | 17,236 | 18.29 | 942 |
| 2009 | 9,561.08 | 4,053 | 4,601 | 4,960 | 18.35 | 270 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 34-L0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 22,899.60 | 9,274 | 10,527 | 12,373 | 18.36 | 674 |
| 2011 | 2,239.13 | 863 | 980 | 1,259 | 18.35 | 69 |
| 2012 | 25,314.86 | 9,197 | 10,440 | 14,875 | 18.40 | 808 |
| 2013 | 2,081.97 | 710 | 806 | 1,276 | 18.36 | 69 |
| 2014 | 7,921.18 | 2,511 | 2,850 | 5,071 | 18.31 | 277 |
| 2015 | 28,584.43 | 8,318 | 9,442 | 19,142 | 18.27 | 1,048 |
| 2016 | 34,991.26 | 9,210 | 10,455 | 24,536 | 18.19 | 1,349 |
| 2017 | 44,623.31 | 10,433 | 11,843 | 32,780 | 18.03 | 1,818 |
| 2018 | 376,459.56 | 75,744 | 85,979 | 290,481 | 17.87 | 16,255 |
| 2019 | 18,065.47 | 2,997 | 3,402 | 14,663 | 17.60 | 833 |
| 2020 | 258,515.45 | 32,831 | 37,268 | 221,247 | 17.19 | 12,871 |
| | 2,204,611.18 | 985,981 | 1,119,224 | 1,085,387 | | 63,857 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 17.0 2.90 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FORTY FORT WAREHOUSE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1966 | 154.34 | 130 | 150 | 4 | 9.45 | |
| 1967 | 3,171.21 | 2,655 | 3,073 | 98 | 9.46 | 10 |
| 1972 | 2,552.11 | 2,106 | 2,437 | 115 | 9.48 | 12 |
| 1974 | 784.95 | 644 | 745 | 40 | 9.49 | 4 |
| 1975 | 1,008.47 | 824 | 954 | 55 | 9.49 | 6 |
| 1978 | 2,077.63 | 1,679 | 1,943 | 134 | 9.51 | 14 |
| 1979 | 14,467.02 | 11,642 | 13,474 | 993 | 9.51 | 104 |
| 1980 | 152,787.55 | 122,447 | 141,720 | 11,067 | 9.51 | 1,164 |
| 1981 | 542.31 | 433 | 501 | 41 | 9.52 | 4 |
| 1982 | 2,271.70 | 1,840 | 2,130 | 142 | 9.50 | 15 |
| 1983 | 255.01 | 205 | 237 | 18 | 9.52 | 2 |
| 1984 | 8,865.27 | 7,099 | 8,216 | 649 | 9.58 | 68 |
| 1985 | 18,437.33 | 14,728 | 17,046 | 1,391 | 9.45 | 147 |
| 1986 | 1,290.58 | 1,022 | 1,183 | 108 | 9.59 | 11 |
| 1987 | 5,233.83 | 4,125 | 4,774 | 460 | 9.55 | 48 |
| 1989 | 6,337.98 | 4,947 | 5,726 | 612 | 9.42 | 65 |
| 1990 | 27,012.89 | 20,894 | 24,183 | 2,830 | 9.52 | 297 |
| 1991 | 49,800.37 | 38,277 | 44,302 | 5,499 | 9.48 | 580 |
| 1992 | 1,571.60 | 1,198 | 1,387 | 185 | 9.50 | 19 |
| 1993 | 10,339.41 | 7,808 | 9,037 | 1,302 | 9.56 | 136 |
| 1994 | 48,930.84 | 36,679 | 42,452 | 6,479 | 9.52 | 681 |
| 1995 | 25,375.98 | 18,842 | 21,808 | 3,568 | 9.54 | 374 |
| 1998 | 3,106.48 | 2,238 | 2,590 | 516 | 9.51 | 54 |
| 2005 | 21,413.25 | 13,865 | 16,047 | 5,366 | 9.53 | 563 |
| 2006 | 71,342.62 | 45,203 | 52,318 | 19,025 | 9.54 | 1,994 |
| 2011 | 22,296.79 | 12,205 | 14,126 | 8,171 | 9.51 | 859 |
| 2014 | 9,198.15 | 4,340 | 5,023 | 4,175 | 9.52 | 439 |
| 2015 | 303,757.90 | 133,957 | 155,042 | 148,716 | 9.51 | 15,638 |
| 2016 | 127,547.95 | 51,810 | 59,965 | 67,583 | 9.50 | 7,114 |
| 2018 | 4,484.62 | 1,443 | 1,670 | 2,814 | 9.49 | 297 |
| 2020 | 9,779.82 | 2,052 | 2,375 | 7,405 | 9.42 | 786 |
| 2021 | 445,876.38 | 61,620 | 71,319 | 374,557 | 9.36 | 40,017 |
| 2022 | 463,500.00 | 24,009 | 27,788 | 435,712 | 9.14 | 47,671 |
| | 1,865,572.34 | 652,966 | 755,743 | 1,109,829 | | 119,193 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PLYMOUTH STOREROOM (BRICK STRUCTURE) | | | | | | |
| INTERIM SURVIVOR CURVE.. SQUARE | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2023 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1917 | 7,127.10 | 7,077 | 7,127 | | | |
| 1951 | 556.54 | 551 | 557 | | | |
| 1976 | 902.76 | 888 | 903 | | | |
| 1984 | 1,008.80 | 990 | 1,009 | | | |
| 2008 | 5,516.25 | 5,245 | 5,516 | | | |
| | 15,111.45 | 14,751 | 15,111 | | | |
| IDETOWN | | | | | | |
| FULLY ACCRUED | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1979 | 930.87 | 931 | 931 | | | |
| 1983 | 13,610.31 | 13,610 | 13,610 | | | |
| | 14,541.18 | 14,541 | 14,541 | | | |
| NANTICOKE SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1971 | 4,029.19 | 3,807 | 4,029 | | | |
| 1975 | 21,022.88 | 19,782 | 21,023 | | | |
| 1985 | 36,364.35 | 33,957 | 36,364 | | | |
| 1986 | 4,788.36 | 4,457 | 4,788 | | | |
| 1987 | 9,974.00 | 9,277 | 9,974 | | | |
| | 76,178.78 | 71,280 | 76,179 | | | |
| EMPIRE YARD | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2014 | 19,894.79 | 5,344 | 19,895 | | | |
| | 19,894.79 | 5,344 | 19,895 | | | |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SYSTEM CONTROL CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 7-2056 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2016 | 1,875,841.31 | 340,278 | 217,238 | 1,658,603 | 29.34 | 56,530 |
| 2021 | 50,000.00 | 2,565 | 1,638 | 48,362 | 27.74 | 1,743 |
| 2022 | 51,500.00 | 973 | 621 | 50,879 | 25.96 | 1,960 |
| | 1,977,341.31 | 343,816 | 219,497 | 1,757,844 | | 60,233 |
| | 3,968,639.85 | 1,102,698 | 1,100,966 | 2,867,673 | | 179,426 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 16.0 4.52 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2007 | 13,833.00 | 10,721 | 9,660 | 4,173 | 4.50 | 927 |
| 2015 | 15,627.39 | 5,860 | 5,280 | 10,347 | 12.50 | 828 |
| 2016 | 17,280.62 | 5,616 | 5,060 | 12,221 | 13.50 | 905 |
| 2018 | 19,327.09 | 4,349 | 3,918 | 15,409 | 15.50 | 994 |
| | 66,068.10 | 26,546 | 23,918 | 42,150 | | 3,654 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 11.5 5.53 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2020 | 420,732.50 | 210,366 | 192,629 | 228,104 | 2.50 | 91,242 |
| | 420,732.50 | 210,366 | 192,629 | 228,104 | | 91,242 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 2.5 21.69 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2022 | 1,700,000.00 | | | 1,700,000 | 5.00 | 340,000 |
| | 1,700,000.00 | | | 1,700,000 | | 340,000 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 5.0 20.00 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 7-L4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 171,535.03 | 64,926 | 58,471 | 113,064 | 4.11 | 27,509 |
| 2021 | 130,503.00 | 29,716 | 26,761 | 103,742 | 5.09 | 20,382 |
| 2022 | 154,035.01 | 11,691 | 10,529 | 143,506 | 6.09 | 23,564 |
| | 456,073.04 | 106,333 | 95,761 | 360,312 | | 71,455 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 | | | | | | 15.67 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 314,417.86 | 90,930 | 89,677 | 224,741 | 6.14 | 36,603 |
| 2021 | 239,207.69 | 42,412 | 41,828 | 197,380 | 6.96 | 28,359 |
| 2022 | 282,341.09 | 16,884 | 16,651 | 265,690 | 7.85 | 33,846 |
| | 835,966.64 | 150,226 | 148,156 | 687,811 | | 98,808 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.0 11.82 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 14-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 136,684.28 | 26,175 | 25,110 | 111,574 | 10.55 | 10,576 |
| 2021 | 103,988.53 | 11,959 | 11,473 | 92,516 | 11.54 | 8,017 |
| 2022 | 122,739.50 | 4,713 | 4,521 | 118,218 | 12.54 | 9,427 |
| | 363,412.31 | 42,847 | 41,104 | 322,308 | | 28,020 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 11.5 7.71 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2015 | 3,216.82 | 2,413 | 2,355 | 862 | 2.50 | 345 |
| | 3,216.82 | 2,413 | 2,355 | 862 | | 345 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 2.5 10.72 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 101,498.95 | 98,961 | 97,243 | 4,256 | 0.50 | 4,256 |
| 2004 | 10,009.18 | 9,258 | 9,097 | 912 | 1.50 | 608 |
| 2005 | 67,810.09 | 59,334 | 58,304 | 9,506 | 2.50 | 3,802 |
| 2006 | 26,827.51 | 22,133 | 21,749 | 5,079 | 3.50 | 1,451 |
| 2007 | 75,903.01 | 58,825 | 57,804 | 18,099 | 4.50 | 4,022 |
| 2008 | 9,798.31 | 7,104 | 6,981 | 2,817 | 5.50 | 512 |
| 2009 | 52,062.46 | 35,142 | 34,532 | 17,530 | 6.50 | 2,697 |
| 2010 | 39,487.40 | 24,680 | 24,252 | 15,235 | 7.50 | 2,031 |
| 2011 | 76,427.62 | 43,946 | 43,183 | 33,245 | 8.50 | 3,911 |
| 2012 | 12,896.19 | 6,770 | 6,652 | 6,244 | 9.50 | 657 |
| 2013 | 67,970.53 | 32,286 | 31,725 | 36,246 | 10.50 | 3,452 |
| 2014 | 64,855.00 | 27,563 | 27,085 | 37,770 | 11.50 | 3,284 |
| 2015 | 21,622.44 | 8,108 | 7,967 | 13,655 | 12.50 | 1,092 |
| 2016 | 79,880.35 | 25,961 | 25,510 | 54,370 | 13.50 | 4,027 |
| 2017 | 64,019.56 | 17,605 | 17,299 | 46,721 | 14.50 | 3,222 |
| 2018 | 488,570.41 | 109,928 | 108,020 | 380,550 | 15.50 | 24,552 |
| 2019 | 162,882.48 | 28,504 | 28,010 | 134,872 | 16.50 | 8,174 |
| 2020 | 15,484.30 | 1,936 | 1,902 | 13,582 | 17.50 | 776 |
| | 1,438,005.79 | 618,044 | 607,315 | 830,691 | | 72,526 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 11.5 | 5.04 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2013 | 16,857.17 | 16,014 | 15,365 | 1,492 | 0.50 | 1,492 |
| 2014 | 36,231.68 | 30,797 | 29,548 | 6,684 | 1.50 | 4,456 |
| 2015 | 17,281.08 | 12,961 | 12,435 | 4,846 | 2.50 | 1,938 |
| 2016 | 7,661.10 | 4,980 | 4,778 | 2,883 | 3.50 | 824 |
| | 78,031.03 | 64,752 | 62,126 | 15,905 | | 8,710 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.8 11.16 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 125,892.93 | 21,553 | 18,615 | 107,278 | 12.10 | 8,866 |
| 2021 | 95,778.78 | 10,478 | 9,049 | 86,730 | 12.22 | 7,097 |
| 2022 | 113,049.40 | 4,454 | 3,847 | 109,202 | 12.21 | 8,944 |
| | 334,721.11 | 36,485 | 31,511 | 303,210 | | 24,907 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 12.2 7.44 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2013 | 103,362.35 | 98,194 | 96,948 | 6,414 | 0.50 | 6,414 |
| 2014 | 42,116.27 | 35,799 | 35,345 | 6,771 | 1.50 | 4,514 |
| 2016 | 80,280.82 | 52,183 | 51,521 | 28,760 | 3.50 | 8,217 |
| 2017 | 12,516.18 | 6,884 | 6,797 | 5,719 | 4.50 | 1,271 |
| 2018 | 22,527.08 | 10,137 | 10,008 | 12,519 | 5.50 | 2,276 |
| 2019 | 25,339.21 | 8,869 | 8,757 | 16,582 | 6.50 | 2,551 |
| 2021 | 341,236.69 | 51,186 | 50,537 | 290,700 | 8.50 | 34,200 |
| 2022 | 149,350.00 | 7,468 | 7,373 | 141,977 | 9.50 | 14,945 |
| | 776,728.60 | 270,720 | 267,286 | 509,443 | | 74,388 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 6.8 9.58 |

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2015 | 8,850.87 | 6,638 | 6,459 | 2,392 | 2.50 | 957 |
| 2016 | 81,148.36 | 52,746 | 51,321 | 29,827 | 3.50 | 8,522 |
| 2020 | 14,750.37 | 3,688 | 3,588 | 11,162 | 7.50 | 1,488 |
| 2021 | 169,525.51 | 25,429 | 24,742 | 144,784 | 8.50 | 17,033 |
| 2022 | 182,505.72 | 9,125 | 8,878 | 173,628 | 9.50 | 18,277 |
| | 456,780.83 | 97,626 | 94,988 | 361,793 | | 46,277 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.8 10.13 |

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI HEADQUARTERS BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 1-2069 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 30,015,995.99 | 2,953,574 | 2,496,454 | 27,519,542 | 32.09 | 857,574 |
| 2020 | 1,920,750.35 | 142,520 | 120,462 | 1,800,288 | 31.17 | 57,757 |
| 2021 | 800,000.00 | 38,240 | 32,322 | 767,678 | 29.85 | 25,718 |
| 2022 | 824,000.00 | 15,326 | 12,954 | 811,046 | 26.45 | 30,663 |
| | 33,560,746.34 | 3,149,660 | 2,662,192 | 30,898,554 | | 971,712 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 31.8 | 2.90 |

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 7,182.75 | 7,003 | 6,234 | 949 | 0.50 | 949 |
| 2004 | 11,896.38 | 11,004 | 9,795 | 2,101 | 1.50 | 1,401 |
| 2005 | 39,965.68 | 34,970 | 31,128 | 8,838 | 2.50 | 3,535 |
| 2006 | 2,468.81 | 2,037 | 1,813 | 656 | 3.50 | 187 |
| 2007 | 878.14 | 681 | 606 | 272 | 4.50 | 60 |
| 2008 | 572.40 | 415 | 369 | 203 | 5.50 | 37 |
| 2009 | 4,753.12 | 3,208 | 2,856 | 1,897 | 6.50 | 292 |
| 2010 | 747,318.56 | 467,074 | 415,753 | 331,566 | 7.50 | 44,209 |
| 2019 | 3,503,569.14 | 613,125 | 545,757 | 2,957,812 | 16.50 | 179,261 |
| 2020 | 33,608.64 | 4,201 | 3,739 | 29,870 | 17.50 | 1,707 |
| | 4,352,213.62 | 1,143,718 | 1,018,050 | 3,334,164 | | 231,638 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 14.4 5.32 |

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, 2022

| 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 | | | | | | |
| 2018 | 88,618.09 | 79,756 | 78,959 | 9,659 | 0.50 | 9,659 |
| 2019 | 277,204.74 | 194,043 | 192,105 | 85,100 | 1.50 | 56,733 |
| | 365,822.83 | 273,799 | 271,064 | 94,759 | | 66,392 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.4 18.15 |

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 7-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 26,875.84 | 26,750 | 26,876 | | | |
| 2008 | 22,536.44 | 21,405 | 22,536 | | | |
| 2014 | 22,224.80 | 18,304 | 22,006 | 219 | 1.82 | 120 |
| | 71,637.08 | 66,459 | 71,418 | 219 | | 120 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.8 0.17 |

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 27,967.27 | 6,992 | 6,416 | 21,551 | 7.50 | 2,873 |
| | 27,967.27 | 6,992 | 6,416 | 21,551 | | 2,873 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.5 10.27 |

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, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 22,684.22 | 22,117 | 21,948 | 736 | 0.50 | 736 |
| 2004 | 5,698.56 | 5,271 | 5,230 | 469 | 1.50 | 313 |
| 2007 | 1,760.05 | 1,364 | 1,354 | 406 | 4.50 | 90 |
| | 30,142.83 | 28,752 | 28,532 | 1,611 | | 1,139 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.4 3.78 |

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, 2022

| 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 | | | | | | |
| 2018 | 5,584,135.00 | 5,025,722 | 4,763,675 | 820,460 | 0.50 | 820,460 |
| 2019 | 9,474,828.43 | 6,632,380 | 6,286,560 | 3,188,268 | 1.50 | 2,125,512 |
| 2020 | 74,639.92 | 37,320 | 35,374 | 39,266 | 2.50 | 15,706 |
| | 15,133,603.35 | 11,695,422 | 11,085,609 | 4,047,994 | | 2,961,678 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.4 19.57 |

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SUCCESS FACTORS | | | | | | |
| INTERIM SURVIVOR CURVE.. SQUARE | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2024 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 2,803,866.07 | 1,401,933 | 1,401,934 | 1,401,932 | 2.00 | 700,966 |
| | 2,803,866.07 | 1,401,933 | 1,401,934 | 1,401,932 | | 700,966 |
| UNITE ERP | | | | | | |
| INTERIM SURVIVOR CURVE.. SQUARE | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2034 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 10,695,816.43 | 1,528,004 | 1,527,362 | 9,168,454 | 12.00 | 764,038 |
| | 10,695,816.43 | 1,528,004 | 1,527,362 | 9,168,454 | | 764,038 |
| | 13,499,682.50 | 2,929,937 | 2,929,296 | 10,570,386 | | 1,465,004 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.2 10.85 |

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2013 | 431,236.80 | 409,675 | 385,867 | 45,370 | 0.50 | 45,370 |
| 2014 | 988,604.39 | 840,314 | 791,479 | 197,126 | 1.50 | 131,417 |
| 2015 | 1,151,853.19 | 863,890 | 813,685 | 338,169 | 2.50 | 135,268 |
| 2016 | 1,180,029.80 | 767,019 | 722,443 | 457,586 | 3.50 | 130,739 |
| 2017 | 1,349,992.48 | 742,496 | 699,346 | 650,647 | 4.50 | 144,588 |
| 2018 | 1,384,876.81 | 623,195 | 586,978 | 797,899 | 5.50 | 145,073 |
| 2019 | 6,904,566.11 | 2,416,598 | 2,276,156 | 4,628,410 | 6.50 | 712,063 |
| 2020 | 7,416,585.44 | 1,854,146 | 1,746,392 | 5,670,194 | 7.50 | 756,026 |
| 2021 | 11,849,823.61 | 1,777,474 | 1,674,175 | 10,175,648 | 8.50 | 1,197,135 |
| 2022 | 14,526,574.66 | 726,329 | 684,118 | 13,842,457 | 9.50 | 1,457,101 |
| | 47,184,143.29 | 11,021,136 | 10,380,638 | 36,803,505 | | 4,854,780 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.6 10.29 |

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | | | | | | |
| 2008 | 2,908,998.47 | 2,812,042 | 2,737,865 | 171,133 | 0.50 | 171,133 |
| 2011 | 457,198.79 | 350,521 | 341,275 | 115,924 | 3.50 | 33,121 |
| 2012 | 533,950.04 | 373,765 | 363,906 | 170,044 | 4.50 | 37,788 |
| 2013 | 527,925.94 | 334,351 | 325,531 | 202,395 | 5.50 | 36,799 |
| 2014 | 495,556.48 | 280,817 | 273,410 | 222,146 | 6.50 | 34,176 |
| 2016 | 1,419,264.44 | 615,010 | 598,787 | 820,477 | 8.50 | 96,527 |
| 2017 | 76,271,826.62 | 27,966,591 | 27,228,883 | 49,042,944 | 9.50 | 5,162,415 |
| 2018 | 171,914.66 | 51,574 | 50,214 | 121,701 | 10.50 | 11,591 |
| 2019 | 43,724,199.70 | 10,202,168 | 9,933,053 | 33,791,147 | 11.50 | 2,938,361 |
| | 126,510,835.14 | 42,986,839 | 41,852,924 | 84,657,911 | | 8,521,911 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.9 6.74 |

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2021 | 6,550,338.19 | 655,034 | 634,765 | 5,915,573 | 13.50 | 438,191 |
| 2022 | 36,008,218.83 | 1,200,154 | 1,163,016 | 34,845,203 | 14.50 | 2,403,117 |
| | 42,558,557.02 | 1,855,188 | 1,797,781 | 40,760,776 | | 2,841,308 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 14.3 6.68 |

READING SERVICE CENTER - INFORMATION SERVICES

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

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| 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 | 489,203 | 502,815 | 72,083 | 7.59 | 9,497 |
| 1975 | 7,158.54 | 6,074 | 6,243 | 916 | 7.59 | 121 |
| 1976 | 1,629.59 | 1,379 | 1,417 | 213 | 7.59 | 28 |
| 1977 | 2,106.01 | 1,776 | 1,825 | 281 | 7.60 | 37 |
| 1978 | 554.20 | 466 | 479 | 75 | 7.60 | 10 |
| 1979 | 6,707.24 | 5,620 | 5,776 | 931 | 7.60 | 122 |
| 1980 | 28,233.56 | 23,574 | 24,230 | 4,004 | 7.60 | 527 |
| 1981 | 44,870.26 | 37,319 | 38,357 | 6,513 | 7.61 | 856 |
| 1982 | 427.88 | 360 | 370 | 58 | 7.60 | 8 |
| 1983 | 1,273.20 | 1,064 | 1,094 | 179 | 7.70 | 23 |
| 1984 | 1,922.47 | 1,603 | 1,648 | 274 | 7.62 | 36 |
| 1985 | 15,545.14 | 12,913 | 13,272 | 2,273 | 7.59 | 299 |
| 1986 | 1,122.78 | 928 | 954 | 169 | 7.61 | 22 |
| 1987 | 100.24 | 82 | 84 | 16 | 7.67 | 2 |
| 1989 | 40,014.11 | 32,595 | 33,502 | 6,512 | 7.57 | 860 |
| 1990 | 23,330.17 | 18,886 | 19,412 | 3,918 | 7.59 | 516 |
| 1992 | 95,013.29 | 75,878 | 77,989 | 17,024 | 7.63 | 2,231 |
| 1993 | 1,839.65 | 1,459 | 1,500 | 340 | 7.66 | 44 |
| 1994 | 27,141.96 | 21,426 | 22,022 | 5,120 | 7.60 | 674 |
| 1995 | 4,582.00 | 3,591 | 3,691 | 891 | 7.59 | 117 |
| 1996 | 248.50 | 193 | 198 | 50 | 7.63 | 7 |
| 1998 | 683.50 | 521 | 535 | 148 | 7.65 | 19 |
| 2000 | 72,144.40 | 53,892 | 55,392 | 16,752 | 7.62 | 2,198 |
| 2001 | 73,338.56 | 54,080 | 55,585 | 17,754 | 7.66 | 2,318 |
| 2002 | 5,526.75 | 4,033 | 4,145 | 1,382 | 7.59 | 182 |
| 2003 | 201.42 | 145 | 149 | 52 | 7.60 | 7 |
| 2004 | 1,508.64 | 1,069 | 1,099 | 410 | 7.61 | 54 |
| 2005 | 4,812.03 | 3,352 | 3,445 | 1,367 | 7.63 | 179 |
| 2006 | 458.13 | 314 | 323 | 135 | 7.60 | 18 |
| 2007 | 379,291.04 | 254,580 | 261,664 | 117,627 | 7.59 | 15,498 |
| 2008 | 444,898.44 | 291,586 | 299,699 | 145,199 | 7.62 | 19,055 |
| 2009 | 14,014.85 | 8,968 | 9,218 | 4,797 | 7.60 | 631 |
| 2010 | 2,629.36 | 1,633 | 1,678 | 951 | 7.62 | 125 |
| 2011 | 3,560.30 | 2,141 | 2,201 | 1,359 | 7.62 | 178 |
| 2012 | 294.73 | 171 | 176 | 119 | 7.62 | 16 |
| 2014 | 5,428.44 | 2,865 | 2,945 | 2,483 | 7.60 | 327 |
| 2015 | 44,230.06 | 21,960 | 22,571 | 21,659 | 7.61 | 2,846 |
| 2016 | 33,847.95 | 15,597 | 16,031 | 17,817 | 7.61 | 2,341 |

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

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 100-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 6,680.06 | 2,803 | 2,881 | 3,799 | 7.61 | 499 |
| 2018 | 41,704.28 | 15,522 | 15,954 | 25,750 | 7.59 | 3,393 |
| 2019 | 106,886.32 | 33,744 | 34,682 | 72,204 | 7.59 | 9,513 |
| | 2,120,857.57 | 1,505,365 | 1,547,251 | 573,607 | | 75,434 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.6 3.56 |

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EMPIRE YARD - MAJOR STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1960 | 100,930.51 | 70,894 | 77,344 | 23,587 | 20.85 | 1,131 |
| 1961 | 86,871.16 | 60,698 | 66,220 | 20,651 | 20.97 | 985 |
| 1962 | 141,136.69 | 98,106 | 107,031 | 34,105 | 21.08 | 1,618 |
| 1963 | 9,480.45 | 6,555 | 7,151 | 2,329 | 21.19 | 110 |
| 1964 | 3,689.12 | 2,537 | 2,768 | 921 | 21.30 | 43 |
| 1965 | 479.00 | 327 | 357 | 122 | 21.41 | 6 |
| 1966 | 297.39 | 202 | 220 | 77 | 21.51 | 4 |
| 1967 | 860.37 | 581 | 634 | 227 | 21.61 | 11 |
| 1968 | 3,570.31 | 2,398 | 2,616 | 954 | 21.71 | 44 |
| 1969 | 661.27 | 441 | 481 | 180 | 21.81 | 8 |
| 1970 | 2,325.05 | 1,542 | 1,682 | 643 | 21.90 | 29 |
| 1971 | 74,835.43 | 49,306 | 53,792 | 21,044 | 21.99 | 957 |
| 1972 | 5,279.41 | 3,455 | 3,769 | 1,510 | 22.08 | 68 |
| 1973 | 5,863.34 | 3,810 | 4,157 | 1,707 | 22.17 | 77 |
| 1974 | 1,077.54 | 695 | 758 | 319 | 22.26 | 14 |
| 1975 | 20,112.15 | 12,876 | 14,047 | 6,065 | 22.34 | 271 |
| 1976 | 98,397.02 | 62,515 | 68,202 | 30,195 | 22.42 | 1,347 |
| 1977 | 262,518.62 | 165,492 | 180,548 | 81,971 | 22.49 | 3,645 |
| 1978 | 14,862.88 | 9,292 | 10,137 | 4,726 | 22.57 | 209 |
| 1979 | 31,316.64 | 19,414 | 21,180 | 10,136 | 22.64 | 448 |
| 1980 | 50,253.77 | 30,872 | 33,681 | 16,573 | 22.72 | 729 |
| 1981 | 48,963.34 | 29,815 | 32,527 | 16,436 | 22.78 | 722 |
| 1982 | 16,098.09 | 10,432 | 11,381 | 4,717 | 22.00 | 214 |
| 1983 | 15,919.21 | 10,187 | 11,114 | 4,805 | 22.23 | 216 |
| 1984 | 47,604.50 | 30,057 | 32,792 | 14,813 | 22.48 | 659 |
| 1985 | 68,749.88 | 43,051 | 46,968 | 21,782 | 22.38 | 973 |
| 1986 | 220,372.23 | 136,741 | 149,181 | 71,191 | 22.32 | 3,190 |
| 1987 | 95,726.84 | 58,451 | 63,769 | 31,958 | 22.64 | 1,412 |
| 1988 | 78,940.78 | 47,664 | 52,000 | 26,940 | 22.64 | 1,190 |
| 1989 | 133,833.58 | 79,805 | 87,065 | 46,768 | 22.68 | 2,062 |
| 1990 | 1,474.46 | 867 | 946 | 529 | 22.75 | 23 |
| 1991 | 12,756.63 | 7,435 | 8,111 | 4,645 | 22.55 | 206 |
| 1992 | 108,291.24 | 62,094 | 67,743 | 40,548 | 22.69 | 1,787 |
| 1993 | 238,990.24 | 134,647 | 146,897 | 92,093 | 22.86 | 4,029 |
| 1994 | 9,228.65 | 5,129 | 5,596 | 3,633 | 22.78 | 159 |
| 1995 | 133,112.29 | 72,839 | 79,466 | 53,647 | 22.75 | 2,358 |
| 1996 | 77,622.54 | 41,551 | 45,331 | 32,291 | 23.00 | 1,404 |
| 1997 | 4,624,824.64 | 2,429,420 | 2,650,443 | 1,974,382 | 23.04 | 85,694 |
| 1998 | 280,621.46 | 145,081 | 158,280 | 122,341 | 22.89 | 5,345 |
| 1999 | 84,872.92 | 42,878 | 46,779 | 38,094 | 23.01 | 1,656 |
| 2000 | 89,743.66 | 44,423 | 48,464 | 41,279 | 22.95 | 1,799 |

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EMPIRE YARD - MAJOR STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 725,398.24 | 349,352 | 381,135 | 344,263 | 23.14 | 14,877 |
| 2002 | 42,268.05 | 19,841 | 21,646 | 20,622 | 23.17 | 890 |
| 2003 | 180,782.36 | 82,834 | 90,370 | 90,412 | 23.06 | 3,921 |
| 2004 | 146,160.24 | 64,895 | 70,799 | 75,361 | 23.17 | 3,253 |
| 2005 | 167,022.30 | 71,903 | 78,445 | 88,578 | 23.15 | 3,826 |
| 2006 | 140,015.92 | 58,219 | 63,516 | 76,500 | 23.18 | 3,300 |
| 2007 | 877,150.17 | 352,088 | 384,120 | 493,030 | 23.11 | 21,334 |
| 2008 | 79,300.50 | 30,467 | 33,239 | 46,062 | 23.24 | 1,982 |
| 2009 | 54,131.55 | 19,953 | 21,768 | 32,363 | 23.13 | 1,399 |
| 2010 | 196,247.48 | 68,687 | 74,936 | 121,312 | 23.21 | 5,227 |
| 2011 | 314,990.40 | 104,325 | 113,816 | 201,174 | 23.22 | 8,664 |
| 2012 | 49,422.81 | 15,410 | 16,812 | 32,611 | 23.17 | 1,407 |
| 2013 | 122,684.15 | 35,664 | 38,909 | 83,776 | 23.18 | 3,614 |
| 2014 | 163,988.66 | 44,047 | 48,054 | 115,934 | 23.15 | 5,008 |
| 2015 | 94,908.17 | 23,271 | 25,388 | 69,520 | 23.08 | 3,012 |
| 2016 | 608,702.23 | 134,158 | 146,363 | 462,339 | 23.00 | 20,102 |
| 2017 | 58,203.25 | 11,233 | 12,255 | 45,948 | 22.99 | 1,999 |
| 2018 | 71,772.28 | 11,821 | 12,896 | 58,876 | 22.82 | 2,580 |
| 2019 | 14,245.99 | 1,905 | 2,078 | 12,168 | 22.68 | 537 |
| 2021 | 298,794.88 | 19,003 | 20,732 | 278,063 | 22.08 | 12,593 |
| 2022 | 206,000.00 | 4,800 | 5,237 | 200,763 | 20.96 | 9,578 |
| | 11,914,754.93 | 5,558,451 | 6,064,145 | 5,850,610 | | 255,955 |

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

| | | | |
|------|-----------|--------|--------|
| 1960 | 27,374.98 | 27,375 | 27,375 |
| 1961 | 2,250.14 | 2,250 | 2,250 |
| 1962 | 11,395.40 | 11,395 | 11,395 |
| 1964 | 212.41 | 212 | 212 |
| 1965 | 479.69 | 480 | 480 |
| 1972 | 4,846.95 | 4,847 | 4,847 |
| 1973 | 59,338.04 | 59,338 | 59,338 |
| 1976 | 674.99 | 675 | 675 |
| 1977 | 9,114.69 | 9,115 | 9,115 |
| 1978 | 24,124.85 | 24,125 | 24,125 |
| 1979 | 540.75 | 541 | 541 |

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2022

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EMPIRE YARD - MINOR STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 3-2022 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 8,726.53 | 8,727 | 8,727 | | | |
| 1981 | 52,430.77 | 52,431 | 52,431 | | | |
| 1982 | 22,292.87 | 22,293 | 22,293 | | | |
| 1984 | 11,417.15 | 11,417 | 11,417 | | | |
| 1986 | 31,130.64 | 31,131 | 31,131 | | | |
| 1987 | 11,362.33 | 11,362 | 11,362 | | | |
| 1988 | 15,773.37 | 15,773 | 15,773 | | | |
| 1989 | 8,654.63 | 8,655 | 8,655 | | | |
| 1990 | 94,337.02 | 94,337 | 94,337 | | | |
| 1992 | 6,049.58 | 6,050 | 6,050 | | | |
| 1993 | 1,598.34 | 1,598 | 1,598 | | | |
| 1994 | 38,859.45 | 38,859 | 38,859 | | | |
| 1995 | 4,586.75 | 4,587 | 4,587 | | | |
| 1996 | 1,532.27 | 1,532 | 1,532 | | | |
| 1997 | 1,129.92 | 1,130 | 1,130 | | | |
| 1998 | 3,483.10 | 3,483 | 3,483 | | | |
| 2001 | 6,551.41 | 6,551 | 6,551 | | | |
| 2002 | 8,685.69 | 8,686 | 8,686 | | | |
| 2003 | 26,975.97 | 26,976 | 26,976 | | | |
| 2004 | 262,708.52 | 262,709 | 262,709 | | | |
| 2005 | 28,203.02 | 28,203 | 28,203 | | | |
| 2008 | 29,302.79 | 29,303 | 29,303 | | | |
| 2010 | 189,349.18 | 189,349 | 189,349 | | | |
| 2011 | 217,404.63 | 217,405 | 217,405 | | | |
| 2014 | 19,697.18 | 19,697 | 19,697 | | | |
| 2016 | 36,430.01 | 36,430 | 36,430 | | | |
| 2017 | 42,967.09 | 42,967 | 42,967 | | | |
| 2018 | 58,528.05 | 58,528 | 58,528 | | | |
| 2019 | 838,990.00 | 838,990 | 839,091 | 101- | | |
| | 2,219,511.15 | 2,219,512 | 2,219,612 | 101- | | |
| | 14,134,266.08 | 7,777,963 | 8,283,757 | 5,850,509 | | 255,955 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 22.9 1.81 |

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2018 TRANSACTION YEAR | | | | |
| 362.00 | 86,850.00 | 31,267.00 | 6,395.00 | 24,872.00- |
| 364.00 | 182,695.00 | 224,701.00 | | 224,701.00- |
| 365.00 | 37,148.00 | 48,433.00 | | 48,433.00- |
| 366.00 | | 4,203.00 | | 4,203.00- |
| 367.00 | 156,340.00 | 6,274.00 | | 6,274.00- |
| 368.10 | 8,486.00 | 15,300.00 | | 15,300.00- |
| 368.20 | 36,845.00 | 45,925.00 | | 45,925.00- |
| 369.00 | 10,731.00 | 74,029.00 | | 74,029.00- |
| 370.10 | 31,755.00 | | | |
| 370.20 | 1,899.00 | 4,074.00 | | 4,074.00- |
| 371.00 | 41,391.00 | 10,164.00 | | 10,164.00- |
| 373.00 | 29,079.00 | 10,708.00 | | 10,708.00- |
| 390.20 | 53,383.00 | | | |
| 393.00 | 12,439.00 | | | |
| 396.00 | 145,839.00 | | | |
| 397.00 | 229,963.00 | | | |
| 398.00 | 18,794.00 | | | |
| | 1,083,637.00 | 475,078.00 | 6,395.00 | 468,683.00- |
| 2019 TRANSACTION YEAR | | | | |
| 362.00 | | 5,944.00 | | 5,944.00- |
| 364.00 | 160,972.00 | 178,476.00 | | 178,476.00- |
| 365.00 | 36,704.00 | 54,263.00 | | 54,263.00- |
| 366.00 | | 3,977.00 | | 3,977.00- |
| 367.00 | 133,789.00 | 4,285.00 | | 4,285.00- |
| 368.10 | | 235.00 | | 235.00- |
| 368.20 | 30,908.00 | 17,595.00 | | 17,595.00- |
| 369.00 | 18,624.00 | 88,722.00 | | 88,722.00- |
| 370.10 | 41,739.00 | | | |
| 370.20 | 3,388.00 | 6,489.00 | | 6,489.00- |
| 371.00 | 51,349.00 | 7,910.00 | | 7,910.00- |
| 373.00 | 26,285.00 | 7,411.00 | | 7,411.00- |
| 394.00 | 17,552.00 | | | |
| 395.00 | 10,623.00 | | | |
| 397.00 | 346,775.00 | | | |
| 398.00 | 37,987.00 | | | |
| | 916,695.00 | 375,307.00 | | 375,307.00- |

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2020 TRANSACTION YEAR | | | | |
| 362.00 | | 24,880.00 | | 24,880.00- |
| 364.00 | 28,014.00 | 695,428.00 | | 695,428.00- |
| 365.00 | | 121,069.00 | | 121,069.00- |
| 366.00 | | 9,269.00 | | 9,269.00- |
| 367.00 | | 14,036.00 | | 14,036.00- |
| 368.10 | | 3,020.00 | | 3,020.00- |
| 368.20 | | 58,648.00 | | 58,648.00- |
| 369.00 | | 81,584.00 | | 81,584.00- |
| 370.10 | 222,832.00 | | 59,469.00 | 59,469.00 |
| 370.20 | | 3,781.00 | | 3,781.00- |
| 371.00 | | 9,609.00 | | 9,609.00- |
| 373.00 | | 19,433.00 | | 19,433.00- |
| 391.00 | 538.00 | | | |
| 391.10 | 10,122.00 | | | |
| 392.20 | | | 13,693.00 | 13,693.00 |
| 394.00 | 26,726.00 | | | |
| 397.00 | 337,961.00 | | | |
| 398.00 | 19,983.00 | 419.00 | | 419.00- |
| | 646,176.00 | 1,041,176.00 | 73,162.00 | 968,014.00- |
| 2021 TRANSACTION YEAR | | | | |
| 362.00 | 125,967.00 | 12,597.00 | 2,211.00 | 10,386.00- |
| 364.00 | 39,012.00 | 58,518.00 | | 58,518.00- |
| 365.00 | 343,781.00 | 343,781.00 | | 343,781.00- |
| 367.00 | 111,031.00 | 8,299.00 | | 8,299.00- |
| 368.10 | 297,010.00 | 23,269.00 | | 23,269.00- |
| 368.20 | 1,007.00 | 504.00 | | 504.00- |
| 369.00 | 18,880.00 | 33,040.00 | | 33,040.00- |
| 370.10 | 44,082.00 | 4,408.00 | 7,874.00 | 3,466.00 |
| 370.20 | 998.00 | 499.00 | | 499.00- |
| 370.30 | 212,327.00 | | | |
| 390.10 | 67,500.00 | | | |
| 391.10 | 7,084.00 | | | |
| 395.00 | 55,959.00 | | | |
| 397.00 | 15,410.00 | | | |
| | 1,340,048.00 | 484,915.00 | 10,085.00 | 474,830.00- |

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2022 TRANSACTION YEAR | | | | |
| 362.00 | 307,591.00 | 30,759.00 | 5,400.00 | 25,359.00- |
| 364.00 | 41,004.00 | 61,506.00 | | 61,506.00- |
| 365.00 | 376,901.00 | 376,901.00 | | 376,901.00- |
| 367.00 | 123,584.00 | 9,237.00 | | 9,237.00- |
| 368.10 | 343,555.00 | 26,915.00 | | 26,915.00- |
| 368.20 | 1,030.00 | 515.00 | | 515.00- |
| 369.00 | 19,311.00 | 33,794.00 | | 33,794.00- |
| 370.10 | 20,320.00 | 2,032.00 | 3,630.00 | 1,598.00 |
| 370.20 | 1,025.00 | 513.00 | | 513.00- |
| 370.30 | 300,455.00 | | | |
| 390.10 | 69,525.00 | | | |
| 391.00 | 2,580.00 | | | |
| 391.10 | 6,903.00 | | | |
| 391.92 | 607,693.00 | | | |
| 394.00 | 1,033.00 | | | |
| 395.00 | 24,680.00 | | | |
| 397.00 | 21,950.00 | | | |
| | 2,269,140.00 | 542,172.00 | 9,030.00 | 533,142.00- |
| TOTAL | 6,255,696.00 | 2,918,648.00 | 98,672.00 | 2,819,976.00- |