

*JK 6/2/16 Ag*

# UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2015-2518438

## 2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF SEPTEMBER 30, 2015

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered As Promised*

UGI UTILITIES, INC. - GAS DIVISION  
Reading, Pennsylvania

2015 DEPRECIATION STUDY

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RELATED TO GAS PLANT  
AS OF SEPTEMBER 30, 2015

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



**Gannett Fleming**

*Excellence Delivered As Promised*

January 11, 2016

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2015. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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Project Manager – Depreciation Studies

JFW:krm

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## PART I. INTRODUCTION

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

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2015.

**BASIS**

**Depreciation**

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

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation as of September 30, 2015, are set forth in Table 1 and are based on company data through 2011. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2012.

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of September 30, 2015, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations as of September 30, 2015, are set forth in Part III of this report.

### **Amortization of Net Salvage**

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

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## PART II. RESULTS OF STUDY



## PART II. RESULTS OF STUDY

### DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages II-3 through II-6 summarize the results of the depreciation studies for gas plant at September 30, 2015. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at September 30, 2015.

Table 2 presents the amortization of experienced net salvage based on the five-year period, 2011-2015. The total amortization amount is incorporated at the end of the annual accrual amount column in Table 1 on page II-4.

### DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		
					RATE (6)	AMOUNT (7)	
<b>GAS PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
375	STRUCTURES AND IMPROVEMENTS	55 - S0.5	2,185,833	1,389,165	796,668	1.33	29,006
376.1	MAINS - PRIMARILY STEEL	72 - R2.5	196,322,666	83,875,413	112,447,253	1.38	2,714,852
376.2	MAINS - CAST IRON	70 - R1	3,279,714	1,120,934	2,158,780	3.55	116,302
376.3	MAINS - PLASTIC	65 - R3	431,810,019	97,965,541	333,844,478	1.67	7,224,352
376.5	MAINS - PRIMARILY WROUGHT IRON	70 - R1	294,940	248,099	46,841	1.19	3,511
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50 - S0.5	25,715,714	6,158,825	19,556,889	2.48	638,890
378.1	MEASURING AND REGULATING STATION EQUIPMENT - SCADA	13 - S2	1,269,066	439,103	829,963	9.25	117,388
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40 - R3	4,184,130	3,165,582	1,018,548	1.24	52,088
380	SERVICES	47 - R2	507,886,675	146,121,579	361,765,096	2.49	12,635,254
381	METERS	36 - R1.5	45,302,992	14,974,198	30,328,794	3.31	1,501,481
381.2	ELECTRONIC METERS	20 - S2	8,915,628	6,120,851	2,794,777	3.59	319,989
382	METER INSTALLATIONS	47 - R2	59,764,251	21,543,086	38,221,165	2.23	1,334,093
383	HOUSE REGULATORS	47 - R2	5,635,556	1,268,799	4,366,757	3.05	171,946
384	HOUSE REGULATOR INSTALLATIONS	47 - R2	9,807,087	4,072,597	5,734,490	2.03	199,182
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42 - R2	5,250,444	3,705,080	1,545,364	1.35	70,807
386	OTHER PROPERTY ON CUSTOMERS PREMISES	47 - R2	337,967	116,782	221,185	2.20	7,447
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	47 - R2	946,896	551,952	394,944	1.71	16,156
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	25 - R3	24,705	22,972	1,733	1.34	330
387	OTHER EQUIPMENT	32 - L2	1,901,480	1,153,484	747,996	2.61	49,581
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	25 - SQ	1,490,664	1,437,296	53,368	0.31	4,562
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,312,326,427</b>	<b>395,451,338</b>	<b>916,875,089</b>	<b>2.07</b>	<b>27,207,217</b>
<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS*	28,238,823	14,281,590	13,957,233	2.70	761,874
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	11,241	1,448	9,793	19.71	2,216
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	1,826,289	857,550	968,739	4.95	90,485
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	77,520	149,968	(72,448)	0.00	0
392.1	TRANSPORTATION EQUIPMENT - CARS	7 - L2.5	40,643	40,509	134	0.23	92
392.2	TRANSPORTATION EQUIPMENT - TRUCKS	11 - L3	30,668	27,778	2,890	1.47	452
392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14 - L4	12,549	12,549	0		0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	8,044,390	2,686,401	5,357,989	5.00	402,383
396	POWER OPERATED EQUIPMENT	14 - L2.5	1,370,792	1,287,018	83,774	1.11	15,250
397	COMMUNICATION EQUIPMENT	10 - SQ	563,043	361,315	201,728	10.41	58,613
398	MISCELLANEOUS EQUIPMENT	10 - SQ	640,154	249,628	390,526	9.50	60,805
<b>TOTAL GENERAL PLANT</b>			<b>40,856,112</b>	<b>19,955,754</b>	<b>20,900,358</b>	<b>3.41</b>	<b>1,392,170</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>1,353,182,539</b>	<b>415,407,092</b>	<b>937,775,447</b>	<b>2.11</b>	<b>28,599,387</b>
<b>NONDEPRECIABLE PLANT</b>							
302.1	FRANCHISES AND CONSENTS - PERPETUAL		20,149				
302.2	FRANCHISES AND CONSENTS - LIMITED TERM		8,107				
304.1	LAND AND LAND RIGHTS - LAND		375,198				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS		6,454				
374.1	LAND AND LAND RIGHTS - LAND		232,579				



## UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL	
					RATE (6)	AMOUNT (7)
374.2	LAND AND LAND RIGHTS - LAND RIGHTS	2,040,764				
389.1	LAND AND LAND RIGHTS - LAND	1,491,454				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	1,313				
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>4,176,018</b>				
<b>TOTAL GAS PLANT</b>		<b>1,357,358,557</b>				
<b>OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>						
<b>COMMON PLANT</b>						
301	ORGANIZATION (NONDEPRECIABLE)	138,964				
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	159,895	111,748	48,147	8.60
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	886,365	134,896	751,469	8.56
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	815,349	636,137	179,212	14.95
392.1	TRANSPORTATION EQUIPMENT - CARS	7 - L2.5	71,637	51,742	19,895	7.90
<b>TOTAL COMMON PLANT</b>		<b>2,072,210</b>	<b>934,523</b>	<b>998,723</b>	<b>11.23</b>	<b>217,186</b>
<b>TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%</b>		<b>318,291</b>	<b>143,543</b>	<b>153,404</b>		<b>33,360</b>
<b>INFORMATION SERVICES (IS)</b>						
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	84,667	65,195	19,472	4.53
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	5,263,027	2,718,219	2,544,808	17.05
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	10 - SQ	23,118,210	18,463,294	4,654,916	**
391.4	OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	15 - SQ	10,494,969	5,241,920	5,253,049	**
<b>TOTAL INFORMATION SERVICES</b>		<b>38,960,873</b>	<b>26,488,628</b>	<b>12,472,245</b>	<b>6.47</b>	<b>2,520,025</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 48.83%</b>		<b>19,024,594</b>	<b>12,934,397</b>	<b>6,090,197</b>		<b>1,230,528</b>
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS</b>						
390.1	STRUCTURES AND IMPROVEMENTS	100 - R1	1,931,591	1,063,282	868,309	3.19
<b>TOTAL READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 51.74%</b>		<b>999,405</b>	<b>550,142</b>	<b>449,263</b>		<b>31,843</b>
<b>TOTAL OTHER PLANT ALLOCATED TO GAS DIVISION</b>		<b>18,343,480</b>	<b>12,527,798</b>	<b>5,794,338</b>	<b>6.72</b>	<b>1,232,045</b>
<b>TOTAL PLANT IN SERVICE</b>		<b>1,375,702,037</b>	<b>427,934,890</b>	<b>943,569,785</b>	<b>2.17</b>	<b>29,831,432</b>
ENVIRONMENTAL EXPENDITURES FOR SITE REMEDIATION - ACCOUNT 305				(275,831)		
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>						<b>3,497,501</b>
<b>GRAND TOTAL</b>		<b>1,375,702,037</b>	<b>427,659,059</b>	<b>943,569,785</b>		<b>33,328,933</b>

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

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



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2011		2012		2013		2014		2015		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>GAS PLANT</b>												
305	0	154,467	0	439,982	0	56,278	0	223,599	0	206,178	1,080,504	216,101
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	199,265	0	221,790	40,693	350,176	3,004	108,084	0	36,113	959,125	191,825
376.2	0	5,480	0	122,349	0	169,031	0	155,935	0	182,638	635,433	127,087
376.3	0	10,285	0	11,061	0	17,575	0	28,517	0	73,057	140,495	28,099
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	37,270	(18,148)	96,905	(19,268)	87,047	(27,231)	66,952	(30,924)	125,153	317,756	63,551
378.1	0	0	0	0	0	0	0	0	0	0	0	0
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	1,321,529	0	1,067,901	(16,310)	1,861,217	0	4,210,886	0	4,358,882	12,804,105	2,560,821
381	0	0	(11,238)	13,752	0	3,554	0	0	0	0	6,068	1,214
381.2	0	0	0	0	0	0	0	0	0	0	0	0
382	0	8,440	0	3,072	0	23,765	0	11,418	0	6,395	53,090	10,618
383	0	281,192	0	41,383	0	21,364	0	266	0	793,334	1,137,539	227,508
384	0	5,772	0	1,357	0	3,620	0	19,227	0	4,676	34,652	6,930
385	0	0	0	0	0	0	0	0	0	0	0	0
386	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	2,588	2,588	518
387	0	4,330	0	0	0	0	0	0	0	0	4,330	866
387.1	0	0	0	0	0	0	0	0	0	0	0	0
390.1	0	0	0	39,977	0	21,204	0	91,839	0	244,059	397,079	79,416
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	0	0	0	0	(4,509)	10	(8,445)	0	(2,963)	0	(15,907)	(3,181)
392.4	0	0	0	0	0	0	0	0	0	0	0	0
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	(12,050)	(965)	0	0	0	0	(13,015)	(2,603)
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>2,028,030</b>	<b>(29,388)</b>	<b>2,059,529</b>	<b>(11,444)</b>	<b>2,613,876</b>	<b>(32,672)</b>	<b>4,916,723</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>17,543,842</b>	<b>3,508,770</b>

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2011		2012		2013		2014		2015		NET SALVAGE (12)*	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
<b>OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION</b>												
<b>COMMON PLANT</b>												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	(366,822)	0	0	0	0	0	0	0	0	0	(366,822)	(73,364)
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(366,822)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(366,822)</b>	<b>(73,364)</b>
<b>COMMON PLANT ALLOCATED TO GAS DIVISION - 15.36%</b>												
	(56,344)	0	0	0	0	0	0	0	0	0	(56,344)	(11,269)
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER UTILITY PLANT</b>	<b>(56,344)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(56,344)</b>	<b>(11,269)</b>
<b>GRAND TOTAL</b>	<b>(56,344)</b>	<b>2,028,030</b>	<b>(29,386)</b>	<b>2,059,529</b>	<b>(11,444)</b>	<b>2,613,876</b>	<b>(32,672)</b>	<b>4,916,723</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>17,487,498</b>	<b>3,497,501</b>

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

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**PART III. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

**GAS PLANT**



UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) - (4)	(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1850	2,795	2,795				0.0
1856	73	73				0.0
1858	341	341				0.0
1859	85	85				0.0
1860	3,897	3,897				0.0
1865	683	683				0.0
1867	116	115		1	1	0.0
1868	693	693			1	0.0
1869	532	532			1	0.0
1870	3,071	3,071			1	0.0
1871	556	556			1	0.0
1872	7,587	7,514		73	74	0.0
1873	15,550	15,551		1-	73	0.0
1874	27	27			73	0.0
1875	3,499	1,739	1,760		1,833	0.0
1876	1,156	572	584		2,417	0.0
1877	14,801	12,534	2,267		4,684	0.0
1878	1,723	845	878		5,562	0.0
1879	164	81	83		5,645	0.0
1880	1,610	1,251	359		6,004	0.0
1881	1,728	953	775		6,779	0.0
1882	2,156	1,298	858		7,637	0.0
1883	3,580	1,754	1,826		9,463	0.0
1884	183	87	96		9,559	0.0
1885	970	460	510		10,069	0.0
1886	3,838	1,809	2,029		12,098	0.0
1887	2,932	1,375	1,557		13,655	0.0
1888	2,782	1,337	1,445		15,100	0.0
1889	5,769	5,051	718		15,818	0.0
1890	4,128	1,924	2,204		18,022	0.0
1891	4,166	2,013	2,153		20,175	0.0
1892	1,711	789	922		21,097	0.0
1893	4,274	2,060	2,214		23,311	0.0
1894	3,033	1,385	1,648		24,959	0.0
1895	8,969	4,253	4,716		29,675	0.0
1896	12,150	5,614	6,536		36,211	0.0
1897	7,201	3,384	3,817		40,028	0.0
1898	7,232	3,531	3,701		43,729	0.0
1899	11,366	5,487	5,879		49,608	0.0
1900	27,849	12,555	15,294		64,902	0.0
1901	25,856	12,313	13,543		78,445	0.0
1902	12,651	7,108	5,543		83,988	0.0
1903	25,775	12,735	13,040		97,028	0.0
1904	31,271	16,997	14,274		111,302	0.0
1905	27,274	15,231	12,043		123,345	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1906	23,313	14,301		9,012	132,357	0.0
1907	25,118	14,380		10,738	143,095	0.0
1908	36,622	19,959		16,663	159,758	0.0
1909	36,121	23,298		12,823	172,581	0.0
1910	40,296	22,803		17,493	190,074	0.0
1911	45,814	30,164		15,650	205,724	0.0
1912	42,430	26,298		16,132	221,856	0.0
1913	32,989	24,348		8,641	230,497	0.0
1914	68,677	53,303		15,374	245,871	0.0
1915	57,285	36,271		21,014	266,885	0.0
1916	65,863	38,573		27,290	294,175	0.0
1917	46,544	27,643		18,901	313,076	0.0
1918	37,830	27,060		10,770	323,846	0.0
1919	52,349	32,470		19,879	343,725	0.0
1920	60,534	37,616		22,918	366,643	0.0
1921	87,243	58,375		28,868	395,511	0.0
1922	137,986	77,688		60,298	455,809	0.0
1923	142,917	83,535		59,382	515,191	0.1
1924	503,329	358,202	145,127		660,318	0.1
1925	189,589	113,831	75,758		736,076	0.1
1926	488,465	389,827	98,638		834,714	0.1
1927	189,000	128,910	60,090		894,804	0.1
1928	346,336	285,703	60,633		955,437	0.1
1929	342,234	256,980	85,254		1,040,691	0.1
1930	447,189	376,443	70,746		1,111,437	0.1
1931	287,020	258,671	28,349		1,139,786	0.1
1932	51,931	43,229	8,702		1,148,488	0.1
1933	35,543	28,668	6,875		1,155,363	0.1
1934	33,763	28,908	4,855		1,160,218	0.1
1935	36,264	29,793	6,471		1,166,689	0.1
1936	41,693	32,853	8,840		1,175,529	0.1
1937	56,122	45,256	10,866		1,186,395	0.1
1938	47,613	36,346	11,267		1,197,662	0.1
1939	64,101	45,756	18,345		1,216,007	0.1
1940	57,033	44,426	12,607		1,228,614	0.1
1941	97,999	71,650	26,349		1,254,963	0.1
1942	57,857	49,373	8,484		1,263,447	0.1
1943	25,792	20,876	4,916		1,268,363	0.1
1944	36,618	25,368	11,250		1,279,613	0.1
1945	44,902	37,906	6,996		1,286,609	0.1
1946	446,008	359,705	86,303		1,372,912	0.1
1947	215,395	154,978	60,417		1,433,329	0.2
1948	282,052	207,127	74,925		1,508,254	0.2
1949	444,706	358,097	86,609		1,594,863	0.2
1950	2,337,421	1,828,286	509,135		2,103,998	0.2

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
			(4)			
1951	718,765	539,668		179,097	2,283,095	0.2
1952	942,438	701,567		240,871	2,523,966	0.3
1953	1,177,797	852,674		325,123	2,849,089	0.3
1954	2,127,056	1,637,389		489,667	3,338,756	0.4
1955	2,353,187	1,787,262		565,925	3,904,681	0.4
1956	2,400,324	1,721,146		679,178	4,583,859	0.5
1957	2,028,347	1,426,089		602,258	5,186,117	0.6
1958	3,509,808	2,485,569	1,024,239		6,210,356	0.7
1959	2,528,753	1,758,011		770,742	6,981,098	0.7
1960	3,672,022	2,621,893	1,050,129		8,031,227	0.9
1961	3,019,319	2,212,109		807,210	8,838,437	0.9
1962	2,661,988	1,865,771		796,217	9,634,654	1.0
1963	3,090,434	2,129,861		960,573	10,595,227	1.1
1964	3,060,176	2,081,718		978,458	11,573,685	1.2
1965	5,451,270	3,694,432	1,756,838		13,330,523	1.4
1966	4,284,625	2,844,941	1,439,684		14,770,207	1.6
1967	4,434,090	2,901,766	1,532,324		16,302,531	1.7
1968	5,033,777	3,263,370	1,770,407		18,072,938	1.9
1969	5,528,938	3,517,796	2,011,142		20,084,080	2.1
1970	4,837,231	3,029,639	1,807,592		21,891,672	2.3
1971	4,852,143	2,995,234	1,856,909		23,748,581	2.5
1972	4,773,154	2,927,811	1,845,343		25,593,924	2.7
1973	5,071,663	3,074,071	1,997,592		27,591,516	2.9
1974	6,593,243	4,116,152	2,477,091		30,068,607	3.2
1975	4,103,784	2,394,917	1,708,867		31,777,474	3.4
1976	4,391,387	2,522,654	1,868,733		33,646,207	3.6
1977	6,215,647	3,550,636	2,665,011		36,311,218	3.9
1978	6,433,430	3,583,095	2,850,335		39,161,553	4.2
1979	10,384,247	5,717,423	4,666,824		43,828,377	4.7
1980	20,314,388	10,927,684	9,386,704		53,215,081	5.7
1981	17,560,958	9,453,438	8,107,520		61,322,601	6.5
1982	17,497,103	10,493,507	7,003,596		68,326,197	7.3
1983	9,748,573	5,795,900	3,952,673		72,278,870	7.7
1984	11,904,681	6,924,519	4,980,162		77,259,032	8.2
1985	14,280,219	8,204,446	6,075,773		83,334,805	8.9
1986	16,993,957	9,224,222	7,769,735		91,104,540	9.7
1987	19,086,704	10,373,718	8,712,986		99,817,526	10.6
1988	25,268,209	12,866,034	12,402,175		112,219,701	12.0
1989	31,589,244	15,878,856	15,710,388		127,930,089	13.6
1990	34,549,720	16,865,306	17,684,414		145,614,503	15.5
1991	26,016,092	12,395,977	13,620,115		159,234,618	17.0
1992	25,758,574	12,199,117	13,559,457		172,794,075	18.4
1993	15,440,767	6,951,304	8,489,463		181,283,538	19.3
1994	28,868,981	13,419,142	15,449,839		196,733,377	21.0
1995	38,904,807	15,976,266	22,928,541		219,661,918	23.4

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE PCT OF COL 4 TOTAL	
			(2) -	(3)	AMOUNT (5)	TOTAL (6)
			(4)			
1996	31,677,158	12,836,122	18,841,036		238,502,954	25.4
1997	32,859,847	12,555,576	20,304,271		258,807,225	27.6
1998	27,220,869	10,166,311	17,054,558		275,861,783	29.4
1999	26,965,541	9,848,426	17,117,115		292,978,898	31.2
2000	30,403,052	10,502,812	19,900,240		312,879,138	33.4
2001	30,000,156	9,642,363	20,357,793		333,236,931	35.5
2002	26,235,454	8,026,977	18,208,477		351,445,408	37.5
2003	35,090,608	9,724,912	25,365,696		376,811,104	40.2
2004	32,496,536	8,451,378	24,045,158		400,856,262	42.7
2005	32,273,655	7,828,522	24,445,133		425,301,395	45.4
2006	39,168,013	10,389,828	28,778,185		454,079,580	48.4
2007	36,511,535	7,474,667	29,036,868		483,116,448	51.5
2008	38,961,680	7,197,497	31,764,183		514,880,631	54.9
2009	39,507,953	6,216,642	33,291,311		548,171,942	58.5
2010	33,900,248	4,391,776	29,508,472		577,680,414	61.6
2011	49,905,146	5,723,590	44,181,556		621,861,970	66.3
2012	66,780,838	5,858,555	60,922,283		682,784,253	72.8
2013	84,391,900	5,452,643	78,939,257		761,723,510	81.2
2014	89,337,949	3,479,869	85,858,080		847,581,590	90.4
2015	91,488,668	1,294,814	90,193,854		937,775,444	100.0
TOTAL	1,353,182,535	415,407,091	937,775,444			

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1996	22,767	9,877			12,890	1.3
1997	23,206	9,551			26,545	2.7
2001	25,355	8,179			43,721	4.4
2003	7,183	1,997			48,907	4.9
2004	38,772	29,344			58,335	5.8
2005	39,966	9,336			88,965	8.9
2006	2,469	522			90,912	9.1
2007	878	166			91,624	9.2
2008	23,109	19,507			95,226	9.5
2009	161,661	110,469			146,418	14.7
2010	750,306	93,408			803,316	80.4
2011	653,875	565,460			891,731	89.3
2012	6,436	4,329			893,838	89.5
2013	126,305	60,681			959,462	96.1
2014	37,350	10,389			986,423	98.8
2015	13,608	1,308			998,723	100.0
TOTAL	1,933,246	934,523			998,723	

## **INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1996	13,272	12,973		299	299	0.0
1998	24,630	21,607		3,023	3,322	0.0
1999	6,159	5,094		1,065	4,387	0.0
2000	802,206	802,206			4,387	0.0
2001	3,322,495	3,321,466		1,029	5,416	0.0
2002	1,053,034	1,050,870		2,164	7,580	0.1
2003	461,534	453,065		8,469	16,049	0.1
2004	1,623,704	1,621,291		2,413	18,462	0.1
2005	1,286,077	1,026,274		259,803	278,265	2.2
2006	4,536,819	3,876,232		660,587	938,852	7.5
2007	6,465,098	5,135,765		1,329,333	2,268,185	18.2
2008	3,168,505	1,697,793		1,470,712	3,738,897	30.0
2009	3,287,611	2,474,351		813,260	4,552,157	36.5
2010	324,586	221,986		102,600	4,654,757	37.3
2011	1,909,961	1,444,574		465,387	5,120,144	41.1
2012	4,390,574	2,063,094		2,327,480	7,447,624	59.7
2013	1,580,779	534,882		1,045,897	8,493,521	68.1
2014	2,497,719	540,774		1,956,945	10,450,466	83.8
2015	2,206,109	184,333		2,021,776	12,472,242	100.0
TOTAL	38,960,872	26,488,630		12,472,242		



**READING SERVICE CENTER - INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) - (4)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1974	574,898	441,859	133,039		133,039	15.3
1975	7,159	5,467	1,692		134,731	15.5
1976	1,630	1,236	394		135,125	15.6
1977	2,106	1,586	520		135,645	15.6
1978	554	415	139		135,784	15.6
1979	6,707	4,977	1,730		137,514	15.8
1980	28,234	20,779	7,455		144,969	16.7
1981	44,870	32,741	12,129		157,098	18.1
1982	428	320	108		157,206	18.1
1983	1,273	941	332		157,538	18.1
1984	1,922	1,409	513		158,051	18.2
1985	15,545	11,279	4,266		162,317	18.7
1986	1,123	805	318		162,635	18.7
1987	100	71	29		162,664	18.7
1989	40,014	27,660	12,354		175,018	20.2
1990	23,330	15,953	7,377		182,395	21.0
1992	95,013	62,883	32,130		214,525	24.7
1993	1,840	1,198	642		215,167	24.8
1994	27,142	17,419	9,723		224,890	25.9
1995	4,582	2,884	1,698		226,588	26.1
1996	248	154	94		226,682	26.1
1998	684	403	281		226,963	26.1
2000	72,144	40,180	31,964		258,927	29.8
2001	73,339	39,562	33,777		292,704	33.7
2002	5,527	2,872	2,655		295,359	34.0
2003	201	100	101		295,460	34.0
2004	1,509	720	789		296,249	34.1
2005	4,812	2,181	2,631		298,880	34.4
2006	458	196	262		299,142	34.5
2007	379,291	151,921	227,370		526,512	60.6
2008	444,898	164,349	280,549		807,061	92.9
2009	14,015	4,709	9,306		816,367	94.0
2010	2,629	788	1,841		818,208	94.2
2011	3,560	921	2,639		820,847	94.5
2012	295	63	232		821,079	94.6
2014	5,428	570	4,858		825,937	95.1
2015	44,082	1,711	42,371		868,308	100.0
TOTAL	1,931,590	1,063,282	868,308			

**UTILITY PLANT IN SERVICE**

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1850	2,794.87	2,795	2,795			
1868	72.39	72	72			
1889	4,192.87	4,193	4,193			
1897	178.89	179	179			
1898	159.45	159	159			
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,124	2,135			
1908	880.43	864	880			
1909	1,063.58	1,037	1,064			
1910	681.05	660	681			
1912	356.78	341	357			
1916	122.09	114	122			
1917	5,254.50	4,866	5,254			
1918	4,743.98	4,364	4,744			
1919	2,219.29	2,028	2,219			
1920	2,532.43	2,299	2,532			
1921	17,407.66	15,695	17,408			
1922	1,544.59	1,383	1,545			
1923	444.90	396	445			
1924	49,481.98	43,706	49,482			
1925	9,550.78	8,377	9,551			
1926	1,437.54	1,252	1,438			
1927	12,634.65	10,928	12,635			
1928	169.18	145	169			
1929	1,786.94	1,524	1,787			
1930	6,130.68	5,190	6,131			
1931	886.67	745	887			
1932	690.68	576	691			
1933	4,845.58	4,011	4,846			
1934	599.15	492	595	4	9.82	
1937	206.12	165	200	6	10.86	1
1939	941.28	743	898	43	11.57	4
1941	1,497.83	1,163	1,406	92	12.28	7
1942	1,321.59	1,018	1,231	91	12.64	7
1943	3,799.03	2,900	3,507	292	13.01	22
1944	480.46	364	440	40	13.37	3
1945	7,388.06	5,542	6,701	687	13.74	50
1946	24,241.93	18,023	21,793	2,449	14.11	174
1947	1,212.46	893	1,080	132	14.49	9
1948	11,813.70	8,622	10,426	1,388	14.86	93
1949	155,416.10	112,352	135,856	19,560	15.24	1,283

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	225,321	272,457	42,317	15.63	2,707
1951	117,565.93	83,344	100,779	16,787	16.01	1,049
1952	14,011.46	9,834	11,891	2,120	16.40	129
1953	64,035.02	44,476	53,780	10,255	16.80	610
1954	82,747.60	56,885	68,785	13,963	17.19	812
1955	21,708.32	14,762	17,850	3,858	17.60	219
1956	33,265.27	22,379	27,061	6,204	18.00	345
1957	17,019.75	11,323	13,692	3,328	18.41	181
1958	16,398.95	10,788	13,045	3,354	18.82	178
1959	36,119.98	23,484	28,397	7,723	19.24	401
1960	28,812.28	18,513	22,386	6,426	19.66	327
1961	30,404.90	19,304	23,342	7,063	20.08	352
1962	27,753.65	17,404	21,045	6,709	20.51	327
1963	14,913.85	9,233	11,165	3,749	20.95	179
1964	4,880.13	2,983	3,607	1,273	21.38	60
1965	18,536.25	11,179	13,518	5,018	21.83	230
1966	5,038.93	2,998	3,625	1,414	22.28	63
1967	4,718.58	2,769	3,348	1,371	22.73	60
1968	4,278.86	2,475	2,993	1,286	23.19	55
1969	8,771.59	4,998	6,044	2,728	23.66	115
1970	5,741.53	3,223	3,897	1,845	24.13	76
1971	36,049.81	19,919	24,086	11,964	24.61	486
1973	11,871.49	6,350	7,678	4,193	25.58	164
1974	25,525.37	13,426	16,235	9,290	26.07	356
1975	87,663.74	45,314	54,793	32,871	26.57	1,237
1976	4,598.73	2,334	2,822	1,777	27.08	66
1977	8,040.17	4,005	4,843	3,197	27.60	116
1978	13,389.00	6,544	7,913	5,476	28.12	195
1979	6,024.51	2,886	3,490	2,535	28.65	88
1980	2,625.97	1,232	1,490	1,136	29.19	39
1981	3,896.41	1,790	2,164	1,732	29.74	58
1982	4,195.18	2,399	2,901	1,294	24.89	52
1984	107,312.77	59,022	71,369	35,944	25.57	1,406
1985	3,250.91	1,750	2,116	1,135	25.93	44
1987	11,800.00	6,068	7,337	4,463	26.69	167
1989	18,115.32	8,844	10,694	7,421	27.52	270
1990	3,722.71	1,767	2,137	1,586	27.94	57
1993	4,421.64	1,919	2,320	2,102	29.17	72
1995	3,605.96	1,471	1,779	1,827	29.75	61
1996	28,053.64	10,997	13,298	14,756	30.25	488
1998	37,254.30	13,430	16,239	21,015	31.04	677
1999	24,770.91	8,541	10,328	14,443	31.35	461

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	7,873	9,520	14,440	31.67	456
2001	34,304.98	10,645	12,872	21,433	32.23	665
2002	6,262.15	1,835	2,219	4,043	32.58	124
2003	8,507.00	2,339	2,828	5,679	32.95	172
2004	14,150.50	3,628	4,387	9,764	33.35	293
2005	14,063.28	3,337	4,035	10,028	33.75	297
2006	17,523.06	3,813	4,611	12,912	34.17	378
2007	55,195.64	10,885	13,162	42,034	34.60	1,215
2008	20,558.92	3,622	4,380	16,179	35.06	461
2011	27,987.49	3,084	3,729	24,258	36.32	668
2013	103,921.61	6,568	7,942	95,980	37.03	2,592
2014	195,329.76	7,559	9,140	186,190	37.26	4,997
	2,185,833.48	1,158,238	1,389,165	796,668		29,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2.5						
NET SALVAGE PERCENT.. 0						
1921	151.04	131	143	8	9.65	1
1922	3,364.39	2,902	3,171	193	9.90	19
1923	10,178.31	8,742	9,552	626	10.16	62
1924	166,012.65	141,987	155,136	10,877	10.42	1,044
1925	30,482.50	25,957	28,361	2,122	10.69	199
1926	340,711.31	288,801	315,546	25,165	10.97	2,294
1927	57,068.86	48,152	52,611	4,458	11.25	396
1928	209,288.37	175,744	192,019	17,269	11.54	1,496
1929	203,797.02	170,285	186,055	17,742	11.84	1,498
1930	362,755.60	301,541	329,466	33,290	12.15	2,740
1931	222,794.63	184,238	201,300	21,495	12.46	1,725
1932	35,351.48	29,072	31,764	3,587	12.79	280
1933	15,560.80	12,725	13,903	1,658	13.12	126
1934	22,202.88	18,049	19,720	2,483	13.47	184
1935	17,049.09	13,774	15,050	1,999	13.83	145
1936	20,651.00	16,581	18,117	2,534	14.19	179
1937	28,844.83	23,008	25,139	3,706	14.57	254
1938	19,215.46	15,223	16,633	2,582	14.96	173
1939	27,730.01	21,814	23,834	3,896	15.36	254
1940	26,190.08	20,450	22,344	3,846	15.78	244
1941	43,301.66	33,559	36,667	6,635	16.20	410
1942	36,022.76	27,698	30,263	5,760	16.64	346
1943	5,010.90	3,822	4,176	835	17.09	49
1944	6,272.65	4,744	5,183	1,090	17.55	62
1945	17,919.47	13,432	14,676	3,243	18.03	180
1946	376,804.89	279,936	305,861	70,944	18.51	3,833
1947	88,705.29	65,284	71,330	17,375	19.01	914
1948	156,299.32	113,925	124,475	31,824	19.52	1,630
1949	149,301.25	107,746	117,724	31,577	20.04	1,576
1950	1,764,579.55	1,260,210	1,376,916	387,664	20.58	18,837
1951	387,502.84	273,837	299,197	88,306	21.12	4,181
1952	698,356.32	488,074	533,274	165,082	21.68	7,614
1953	778,095.05	537,749	587,549	190,546	22.24	8,568
1954	1,420,884.35	970,549	1,060,430	360,454	22.82	15,796
1955	1,222,598.16	825,083	901,493	321,105	23.41	13,717
1956	1,870,916.25	1,247,022	1,362,507	508,409	24.01	21,175
1957	1,557,627.53	1,025,012	1,119,937	437,691	24.62	17,778
1958	3,035,669.20	1,971,485	2,154,062	881,607	25.24	34,929
1959	1,832,096.75	1,173,806	1,282,511	549,586	25.87	21,244
1960	3,016,002.03	1,905,932	2,082,438	933,564	26.50	35,229
1961	1,833,323.56	1,142,014	1,247,775	585,549	27.15	21,567
1962	1,962,050.58	1,204,209	1,315,729	646,322	27.81	23,241



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2.5						
NET SALVAGE PERCENT.. 0						
1963	2,407,988.82	1,455,822	1,590,644	817,345	28.47	28,709
1964	2,358,915.48	1,403,885	1,533,897	825,018	29.15	28,303
1965	2,972,027.60	1,740,687	1,901,890	1,070,138	29.83	35,875
1966	3,079,367.20	1,774,054	1,938,347	1,141,020	30.52	37,386
1967	3,242,299.93	1,836,406	2,006,473	1,235,827	31.22	39,584
1968	3,630,911.72	2,021,220	2,208,403	1,422,509	31.92	44,565
1969	4,073,536.59	2,226,880	2,433,109	1,640,428	32.64	50,258
1970	3,414,218.83	1,832,309	2,001,997	1,412,222	33.36	42,333
1971	3,223,682.64	1,697,366	1,854,557	1,369,126	34.09	40,162
1972	3,115,425.12	1,608,774	1,757,761	1,357,664	34.82	38,991
1973	3,031,757.27	1,534,403	1,676,502	1,355,255	35.56	38,112
1974	3,249,413.27	1,610,702	1,759,867	1,489,546	36.31	41,023
1975	2,352,024.01	1,141,061	1,246,733	1,105,291	37.07	29,816
1976	2,152,912.89	1,021,729	1,116,350	1,036,563	37.83	27,401
1977	2,745,442.68	1,273,583	1,391,528	1,353,915	38.60	35,076
1978	2,846,515.26	1,289,642	1,409,074	1,437,441	39.38	36,502
1979	4,650,963.05	2,056,749	2,247,222	2,403,741	40.16	59,854
1980	9,778,017.62	4,216,770	4,607,280	5,170,738	40.95	126,270
1981	6,867,792.24	2,885,434	3,152,650	3,715,142	41.75	88,985
1982	7,117,498.90	3,384,371	3,697,793	3,419,706	36.68	93,231
1983	1,816,111.37	837,591	915,159	900,952	37.68	23,911
1984	2,344,800.67	1,055,160	1,152,877	1,191,924	38.19	31,210
1985	3,114,250.96	1,365,910	1,492,405	1,621,846	38.72	41,887
1986	4,934,147.14	2,092,572	2,286,363	2,647,784	39.72	66,661
1987	2,068,906.88	853,217	932,232	1,136,675	40.25	28,240
1988	4,225,020.54	1,692,543	1,849,287	2,375,734	40.78	58,257
1989	3,597,197.65	1,397,511	1,526,933	2,070,265	41.32	50,103
1990	3,387,946.65	1,266,076	1,383,326	2,004,621	42.32	47,368
1991	3,167,579.83	1,144,447	1,250,433	1,917,147	42.87	44,720
1992	2,536,890.38	884,867	966,814	1,570,076	43.41	36,169
1993	1,081,824.34	365,548	399,401	682,423	43.85	15,563
1994	988,379.02	320,828	350,539	637,840	44.73	14,260
1995	5,189,515.35	1,617,053	1,766,806	3,422,709	45.29	75,573
1996	5,033,108.29	1,501,880	1,640,967	3,392,141	45.86	73,967
1997	1,973,124.23	562,143	614,203	1,358,921	46.44	29,262
1998	2,348,282.00	636,854	695,832	1,652,450	47.02	35,144
1999	1,178,366.41	301,426	329,341	849,025	48.01	17,684
2000	2,592,607.67	626,893	684,949	1,907,659	48.60	39,252
2001	2,875,233.84	654,403	715,007	2,160,227	49.20	43,907
2002	1,062,251.84	226,578	247,561	814,691	49.79	16,363
2003	3,327,678.39	661,542	722,807	2,604,871	50.39	51,694
2004	1,756,922.59	323,274	353,212	1,403,711	51.00	27,524

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2.5						
NET SALVAGE PERCENT.. 0						
2005	1,065,872.35	180,132	196,814	869,058	51.61	16,839
2006	2,703,734.77	416,105	454,640	2,249,095	52.23	43,061
2007	925,428.46	128,264	140,142	785,286	52.85	14,859
2008	2,253,681.64	279,006	304,844	1,948,838	53.10	36,701
2009	2,560,093.33	276,234	301,816	2,258,277	53.74	42,022
2010	2,271,759.15	209,911	229,351	2,042,408	54.02	37,808
2011	1,840,734.40	140,816	153,857	1,686,877	54.32	31,054
2012	2,606,921.87	156,937	171,471	2,435,451	54.64	44,573
2013	3,340,237.66	146,302	159,851	3,180,387	54.64	58,206
2014	5,162,677.19	138,360	151,173	5,011,504	54.37	92,174
2015	10,601,927.10	99,658	108,886	10,493,041	52.41	200,211
	196,322,665.75	76,766,192	83,875,413	112,447,252		2,714,852
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 1.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1						
NET SALVAGE PERCENT.. 0						
1856	73.27	73	73			
1859	82.92	83	83			
1860	3,749.18	3,749	3,749			
1865	682.95	683	683			
1867	84.13	84	84			
1868	602.67	603	603			
1869	526.85	527	527			
1870	3,056.97	3,057	3,057			
1871	556.21	556	556			
1872	5,201.59	5,202	5,202			
1873	15,504.53	15,505	15,505			
1874	2.09	2	2			
1875	3,497.41	3,486	1,737	1,760	0.22	1,760
1876	1,155.91	1,147	572	584	0.53	584
1877	4,466.25	4,415	2,200	2,266	0.81	2,266
1878	1,723.05	1,695	845	878	1.15	763
1879	161.18	158	79	82	1.47	56
1880	699.73	682	340	360	1.80	200
1881	1,498.83	1,453	724	775	2.14	362
1882	1,649.86	1,592	793	857	2.47	347
1883	3,498.47	3,358	1,673	1,825	2.81	649
1884	182.82	175	87	96	3.15	30
1885	969.80	921	459	511	3.49	146
1886	3,835.42	3,627	1,807	2,028	3.81	532
1887	2,931.85	2,759	1,375	1,557	4.13	377
1888	2,705.88	2,534	1,263	1,443	4.44	325
1889	1,328.64	1,239	617	712	4.74	150
1890	4,097.81	3,803	1,895	2,203	5.04	437
1891	3,973.49	3,670	1,829	2,144	5.34	401
1892	1,698.97	1,562	778	921	5.64	163
1893	4,047.40	3,705	1,846	2,201	5.93	371
1894	3,017.80	2,749	1,370	1,648	6.23	265
1895	8,597.20	7,796	3,885	4,712	6.52	723
1896	11,853.66	10,699	5,331	6,523	6.82	956
1897	6,900.07	6,198	3,088	3,812	7.12	535
1898	6,644.44	5,940	2,960	3,684	7.42	496
1899	10,426.60	9,275	4,621	5,806	7.73	751
1900	27,330.22	24,191	12,054	15,276	8.04	1,900
1901	23,846.62	21,002	10,465	13,382	8.35	1,603
1902	9,698.48	8,499	4,235	5,463	8.66	631
1903	22,574.88	19,679	9,806	12,769	8.98	1,422
1904	23,903.04	20,727	10,328	13,575	9.30	1,460

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1						
NET SALVAGE PERCENT.. 0						
1905	20,534.71	17,713	8,826	11,709	9.62	1,217
1906	14,838.91	12,730	6,343	8,496	9.95	854
1907	18,067.79	15,414	7,680	10,388	10.28	1,011
1908	27,505.23	23,336	11,628	15,877	10.61	1,496
1909	20,687.65	17,451	8,695	11,993	10.95	1,095
1910	28,019.42	23,504	11,711	16,308	11.28	1,446
1911	22,234.11	18,540	9,238	12,996	11.63	1,117
1912	24,469.10	20,285	10,107	14,362	11.97	1,200
1913	9,702.14	7,995	3,984	5,718	12.32	464
1914	12,529.10	10,260	5,112	7,417	12.68	585
1915	28,932.58	23,547	11,733	17,200	13.03	1,320
1916	40,364.21	32,643	16,265	24,099	13.39	1,800
1917	30,430.81	24,449	12,182	18,249	13.76	1,326
1918	16,699.75	13,331	6,642	10,058	14.12	712
1919	31,279.24	24,800	12,357	18,922	14.50	1,305
1920	37,006.90	29,146	14,523	22,484	14.87	1,512
1921	44,371.17	34,704	17,292	27,079	15.25	1,776
1922	93,513.23	72,633	36,191	57,322	15.63	3,667
1923	90,548.72	69,826	34,792	55,757	16.02	3,480
1924	202,420.66	154,967	77,216	125,205	16.41	7,630
1925	118,515.88	90,072	44,880	73,636	16.80	4,383
1926	117,538.77	88,658	44,176	73,363	17.20	4,265
1927	88,445.68	66,208	32,990	55,456	17.60	3,151
1928	68,781.14	51,084	25,454	43,327	18.01	2,406
1929	106,448.71	78,438	39,084	67,365	18.42	3,657
1930	58,624.15	42,846	21,349	37,275	18.84	1,979
1931	9,393.85	6,811	3,394	6,000	19.25	312
1932	7,854.16	5,646	2,813	5,041	19.68	256
1933	7,699.51	5,489	2,735	4,965	20.10	247
1934	3,491.14	2,467	1,229	2,262	20.54	110
1935	6,149.53	4,307	2,146	4,004	20.97	191
1936	9,193.13	6,381	3,179	6,014	21.41	281
1937	10,174.06	6,997	3,486	6,688	21.86	306
1938	12,528.28	8,535	4,253	8,275	22.31	371
1939	21,342.60	14,403	7,177	14,166	22.76	622
1940	12,603.31	8,423	4,197	8,406	23.22	362
1941	28,341.31	18,754	9,345	18,996	23.68	802
1942	2,895.44	1,897	945	1,950	24.15	81
1943	4,980.99	3,228	1,608	3,373	24.63	137
1944	14,222.80	9,123	4,546	9,677	25.10	386
1945	3,809.53	2,417	1,204	2,606	25.59	102
1946	17,173.65	10,778	5,370	11,804	26.07	453

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1						
NET SALVAGE PERCENT.. 0						
1947	56,581.23	35,105	17,492	39,089	26.57	1,471
1948	55,280.69	33,911	16,897	38,384	27.06	1,418
1949	43,803.83	26,558	13,233	30,571	27.56	1,109
1950	98,756.71	59,155	29,475	69,282	28.07	2,468
1951	92,318.59	54,626	27,219	65,100	28.58	2,278
1952	86,935.62	50,796	25,310	61,626	29.10	2,118
1953	148,922.79	85,908	42,806	106,117	29.62	3,583
1954	104,540.46	59,514	29,654	74,886	30.15	2,484
1955	121,722.43	68,373	34,069	87,653	30.68	2,857
1956	156,203.25	86,537	43,119	113,084	31.22	3,622
1957	167,937.18	91,742	45,713	122,224	31.76	3,848
1958	117,088.94	63,044	31,413	85,676	32.31	2,652
1959	187,156.69	99,300	49,479	137,678	32.86	4,190
1960	6,343.84	3,316	1,652	4,692	33.41	140
1961	53.38	27	13	40	33.98	1
1962	12,001.03	6,079	3,029	8,972	34.54	260
1963	8,450.57	4,212	2,099	6,352	35.11	181
1968	316.24	144	72	244	38.04	6
2012	6,038.58	476	237	5,802	40.94	142
2014	35,859.51	1,384	690	35,170	37.41	940
	3,279,713.75	2,219,303	1,120,934	2,158,780		116,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6						3.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	23,496.37	13,913	14,768	8,728	26.51	329
1973	52,760.58	30,634	32,516	20,245	27.26	743
1974	16,182.54	9,209	9,775	6,408	28.01	229
1975	62,805.81	35,007	37,157	25,649	28.77	892
1976	542,396.79	295,899	314,073	228,324	29.54	7,729
1977	491,849.81	262,422	278,540	213,310	30.32	7,035
1978	749,743.91	390,901	414,910	334,834	31.11	10,763
1979	617,380.69	314,296	333,600	283,781	31.91	8,893
1980	1,221,318.58	606,714	643,979	577,340	32.71	17,650
1981	1,583,677.49	766,991	814,100	769,577	33.52	22,959
1982	2,165,709.84	1,130,501	1,199,937	965,773	30.45	31,717
1983	2,522,520.87	1,277,152	1,355,595	1,166,926	31.45	37,104
1984	3,537,784.55	1,746,958	1,854,257	1,683,528	32.04	52,545
1985	3,707,982.86	1,783,540	1,893,086	1,814,897	32.64	55,603
1986	4,621,092.58	2,162,671	2,295,504	2,325,589	33.25	69,943
1987	7,973,543.21	3,604,042	3,825,404	4,148,139	34.25	121,114
1988	11,109,769.18	4,873,856	5,173,211	5,936,558	34.86	170,297
1989	13,673,693.84	5,814,055	6,171,158	7,502,536	35.48	211,458
1990	15,265,489.59	6,243,585	6,627,070	8,638,420	36.48	236,799
1991	9,303,482.52	3,677,667	3,903,551	5,399,932	37.10	145,551
1992	7,230,290.30	2,756,910	2,926,241	4,304,049	37.73	114,075
1993	5,401,869.23	1,982,486	2,104,251	3,297,618	38.60	85,431
1994	9,691,626.46	3,438,589	3,649,789	6,041,837	39.10	154,523
1995	15,522,745.03	5,249,792	5,572,237	9,950,508	40.11	248,080
1996	9,623,691.14	3,115,189	3,306,526	6,317,165	40.74	155,061
1997	14,360,739.64	4,437,469	4,710,021	9,650,719	41.38	233,222
1998	10,120,166.53	2,957,113	3,138,741	6,981,426	42.38	164,734
1999	10,738,858.45	2,976,812	3,159,650	7,579,208	43.02	176,179
2000	11,131,537.40	2,916,463	3,095,594	8,035,943	43.67	184,015
2001	11,225,976.84	2,750,364	2,919,293	8,306,684	44.67	185,957
2002	10,355,674.58	2,376,627	2,522,601	7,833,074	45.32	172,839
2003	14,532,753.76	3,088,210	3,277,890	11,254,864	46.32	242,981
2004	13,596,761.82	2,673,123	2,837,308	10,759,454	46.98	229,022
2005	14,516,672.38	2,621,711	2,782,738	11,733,934	47.64	246,304
2006	15,126,379.27	2,471,650	2,623,460	12,502,919	48.64	257,050
2007	14,283,044.33	2,099,608	2,228,567	12,054,477	49.31	244,463
2008	12,209,867.77	1,584,841	1,682,183	10,527,685	50.30	209,298
2009	11,870,599.27	1,342,565	1,425,026	10,445,573	50.97	204,936
2010	12,243,076.01	1,177,784	1,250,124	10,992,952	51.65	212,835
2011	17,067,019.85	1,351,708	1,434,731	15,632,289	52.32	298,782
2012	22,805,716.75	1,413,954	1,500,800	21,304,917	52.99	402,055

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (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						
2013	30,193,933.64	1,343,630	1,426,157	28,767,777	53.68	535,912
2014	33,654,165.94	901,932	957,329	32,696,837	54.37	601,376
2015	25,064,171.16	228,084	242,093	24,822,078	54.45	455,869
	431,810,019.16	92,296,627	97,965,541	333,844,478		7,224,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.2 1.67

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1						
NET SALVAGE PERCENT.. 0						
1858	340.82	341	341			
1859	2.19	2	2			
1860	148.27	148	148			
1867	31.45	31	31			
1868	17.63	18	18			
1869	5.30	5	5			
1870	14.18	14	14			
1873	45.78	46	46			
1874	24.59	25	25			
1875	1.83	2	2			
1879	2.43	2	2			
1880	910.61	887	911			
1881	229.23	222	229			
1882	506.05	488	505	1	2.47	
1883	81.10	78	81			
1886	2.33	2	2			
1888	54.70	51	53	2	4.44	
1889	230.23	215	223	7	4.74	1
1890	30.19	28	29	1	5.04	
1891	191.30	177	183	8	5.34	1
1892	7.56	7	7	1	5.64	
1893	226.47	207	214	12	5.93	2
1894	1.17	1	1			
1895	64.19	58	60	4	6.52	1
1896	200.16	181	187	13	6.82	2
1897	70.07	63	65	5	7.12	1
1898	236.68	212	220	17	7.42	2
1899	934.80	832	862	73	7.73	9
1900	216.24	191	198	18	8.04	2
1901	1,823.44	1,606	1,663	160	8.35	19
1902	858.12	752	779	79	8.66	9
1903	2,783.58	2,426	2,513	271	8.98	30
1904	6,859.36	5,948	6,161	698	9.30	75
1905	2,828.98	2,440	2,527	302	9.62	31
1906	4,634.90	3,976	4,118	517	9.95	52
1907	3,011.94	2,570	2,662	350	10.28	34
1908	6,470.50	5,490	5,686	784	10.61	74
1909	6,566.28	5,539	5,737	829	10.95	76
1910	9,002.43	7,552	7,822	1,180	11.28	105
1911	19,368.44	16,151	16,728	2,640	11.63	227
1912	12,488.38	10,353	10,723	1,765	11.97	147
1913	19,952.20	16,441	17,029	2,923	12.32	237



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1						
NET SALVAGE PERCENT.. 0						
1914	52,379.23	42,891	44,424	7,955	12.68	627
1915	24,228.79	19,719	20,424	3,805	13.03	292
1916	19,636.02	15,880	16,447	3,189	13.39	238
1917	3,879.82	3,117	3,228	652	13.76	47
1918	4,097.87	3,271	3,388	710	14.12	50
1919	5,274.03	4,182	4,331	943	14.50	65
1920	2,322.08	1,829	1,894	428	14.87	29
1921	9,356.23	7,318	7,580	1,776	15.25	116
1922	14,230.62	11,053	11,448	2,783	15.63	178
1923	14,826.56	11,433	11,842	2,985	16.02	186
1924	43,232.64	33,098	34,281	8,952	16.41	546
	294,939.99	239,569	248,099	46,841		3,511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 1.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1910	60.11	60	60			
1916	181.38	180	181			
1919	866.04	843	852	14	1.34	10
1920	206.24	199	201	5	1.69	3
1921	61.35	59	60	1	2.03	
1923	344.32	326	330	14	2.71	5
1924	964.73	906	916	49	3.05	16
1926	1,128.81	1,045	1,056	73	3.73	20
1927	2,475.31	2,274	2,299	176	4.06	43
1928	46.54	42	42	5	4.40	1
1929	648.47	587	593	55	4.73	12
1930	760.31	683	690	70	5.07	14
1931	2,359.80	2,105	2,128	232	5.40	43
1935	52.66	46	46	7	6.74	1
1936	389.94	335	339	51	7.08	7
1937	1,324.03	1,128	1,140	184	7.42	25
1940	177.98	148	150	28	8.44	3
1941	67.66	56	57	11	8.79	1
1942	2,251.19	1,840	1,860	391	9.14	43
1943	951.02	771	779	172	9.48	18
1945	662.30	527	533	129	10.19	13
1946	880.22	695	703	177	10.54	17
1947	2,605.80	2,038	2,060	546	10.90	50
1948	1,731.51	1,342	1,357	375	11.26	33
1949	1,284.38	986	997	287	11.62	25
1950	16,128.11	12,264	12,397	3,731	11.98	311
1951	9,097.79	6,851	6,925	2,173	12.35	176
1952	18,233.00	13,595	13,742	4,491	12.72	353
1953	19,481.65	14,381	14,537	4,945	13.09	378
1954	58,480.55	42,726	43,189	15,292	13.47	1,135
1955	22,080.99	15,965	16,138	5,943	13.85	429
1956	93,639.37	66,990	67,715	25,924	14.23	1,822
1957	22,934.68	16,229	16,405	6,530	14.62	447
1958	37,715.08	26,393	26,679	11,036	15.01	735
1959	4,368.85	3,022	3,055	1,314	15.41	85
1960	30,885.78	21,126	21,355	9,531	15.80	603
1961	35,479.51	23,977	24,237	11,243	16.21	694
1962	39,510.06	26,385	26,671	12,839	16.61	773
1963	25,018.31	16,502	16,681	8,337	17.02	490
1964	17,515.14	11,406	11,530	5,985	17.44	343
1965	14,601.86	9,386	9,488	5,114	17.86	286
1966	23,234.84	14,736	14,896	8,339	18.29	456

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1967	50,058.92	31,317	31,656	18,403	18.72	983
1968	45,166.48	27,868	28,170	16,996	19.15	888
1969	26,791.69	16,295	16,471	10,321	19.59	527
1970	38,186.24	22,881	23,129	15,057	20.04	751
1971	179,160.05	105,740	106,885	72,275	20.49	3,527
1972	52,486.52	30,495	30,825	21,662	20.95	1,034
1973	11,695.29	6,687	6,759	4,936	21.41	231
1974	61,322.33	34,488	34,861	26,461	21.88	1,209
1975	55,623.25	30,749	31,082	24,541	22.36	1,098
1976	70,074.81	38,065	38,477	31,598	22.84	1,383
1977	41,317.18	22,039	22,278	19,039	23.33	816
1978	35,308.33	18,480	18,680	16,628	23.83	698
1979	33,031.61	16,958	17,142	15,890	24.33	653
1980	104,150.59	52,409	52,977	51,174	24.84	2,060
1981	180,918.67	89,157	90,122	90,797	25.36	3,580
1982	171,508.31	103,797	104,921	66,587	21.69	3,070
1983	36,909.84	21,902	22,139	14,771	22.10	668
1984	82,719.21	48,341	48,864	33,855	22.22	1,524
1985	182,636.27	104,413	105,544	77,092	22.66	3,402
1986	198,465.24	110,883	112,084	86,381	23.10	3,739
1987	148,175.08	81,200	82,079	66,096	23.30	2,837
1988	156,311.04	83,486	84,390	71,921	23.77	3,026
1989	338,101.06	175,745	177,648	160,453	24.25	6,617
1990	187,762.50	95,289	96,321	91,442	24.50	3,732
1991	199,472.92	98,201	99,264	100,209	25.01	4,007
1992	285,466.97	136,739	138,220	147,247	25.29	5,822
1993	87,332.58	40,645	41,085	46,248	25.70	1,800
1994	171,184.39	77,649	78,490	92,694	25.90	3,579
1995	404,223.80	176,484	178,395	225,829	26.45	8,538
1996	904,677.66	381,050	385,176	519,502	26.80	19,384
1997	297,001.05	120,345	121,648	175,353	27.16	6,456
1998	495,497.35	192,501	194,585	300,912	27.55	10,922
1999	150,273.63	55,782	56,386	93,888	27.95	3,359
2000	666,773.35	235,638	238,190	428,583	28.36	15,112
2001	428,319.26	143,487	145,041	283,278	28.79	9,839
2002	262,462.50	83,253	84,154	178,308	29.06	6,136
2003	2,217,243.86	659,630	666,773	1,550,471	29.52	52,523
2004	1,187,264.02	329,110	332,674	854,590	29.99	28,496
2005	890,597.45	229,062	231,542	659,055	30.32	21,737
2006	871,629.05	205,356	207,580	664,049	30.82	21,546
2007	742,517.91	159,047	160,769	581,749	31.18	18,658
2008	1,469,247.84	282,096	285,151	1,184,097	31.56	37,519

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.0 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2009	546,415.14	92,344	93,344	453,071	31.96	14,176
2010	556,697.33	80,832	81,707	474,990	32.38	14,669
2011	1,607,056.74	193,811	195,910	1,411,147	32.81	43,010
2012	2,277,846.22	217,762	220,120	2,057,726	33.13	62,111
2013	853,980.63	59,352	59,995	793,986	33.47	23,722
2014	1,384,371.64	58,697	59,332	1,325,040	33.84	39,156
2015	3,759,392.71	54,135	54,721	3,704,672	34.10	108,641
	25,715,714.18	6,092,847	6,158,825	19,556,889		638,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6						2.48

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378.1 MEASURING AND REGULATING STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S2						
NET SALVAGE PERCENT.. 0						
1994	11,655.17	11,276	9,873	1,782	0.72	1,782
1996	13,779.62	12,978	11,363	2,417	1.20	2,014
1998	12,269.40	11,187	9,795	2,474	1.69	1,464
2004	26,369.42	20,225	17,708	8,661	3.49	2,482
2005	9,921.82	7,241	6,340	3,582	3.89	921
2008	44,639.62	26,078	22,833	21,807	5.34	4,084
2010	28,689.70	13,065	11,439	17,251	6.58	2,622
2011	894,652.92	341,042	298,604	596,049	7.31	81,539
2012	138,594.86	41,717	36,526	102,069	8.13	12,555
2013	73,962.21	16,065	14,066	59,896	9.01	6,648
2015	14,531.00	635	556	13,975	10.94	1,277
	1,269,065.74	501,509	439,103	829,963		117,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 9.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,280	1,331			
1956	21,290.16	20,210	21,290			
1957	5,372.45	5,066	5,372			
1958	8,518.07	7,977	8,518			
1959	4,392.86	4,086	4,393			
1960	27,087.71	25,022	27,088			
1961	1,916.00	1,757	1,916			
1962	1,339.47	1,220	1,339			
1963	30.71	28	31			
1965	41,595.76	37,051	41,596			
1966	19,579.16	17,303	19,579			
1967	14,375.52	12,597	14,376			
1968	818.29	711	818			
1969	15,932.36	13,710	15,932			
1970	553.00	471	553			
1972	36,690.90	30,573	36,691			
1973	38,195.02	31,444	38,195			
1974	19,018.54	15,453	19,019			
1975	25,329.73	20,295	25,330			
1976	12,818.60	10,117	12,819			
1977	148.01	115	148			
1978	4,242.67	3,240	4,169	74	9.45	8
1979	1,542.38	1,157	1,489	53	10.00	5
1980	4,638.03	3,412	4,390	248	10.57	23
1981	80,176.22	57,807	74,381	5,795	11.16	519
1982	141,945.62	107,141	137,859	4,087	10.80	378
1983	6,800.47	5,045	6,491	309	11.23	28
1984	199,926.07	144,946	186,503	13,423	11.85	1,133
1985	433,461.53	306,804	394,766	38,696	12.49	3,098
1986	265,735.11	183,437	236,029	29,706	13.12	2,264
1987	791,585.85	534,479	687,717	103,869	13.59	7,643
1988	18,764.80	12,323	15,856	2,909	14.24	204
1989	37,807.02	24,117	31,031	6,776	14.90	455
1990	128,484.87	79,481	102,269	26,216	15.57	1,684
1991	257,739.07	154,386	198,649	59,090	16.23	3,641
1992	198,243.74	114,763	147,666	50,578	16.91	2,991
1993	32,985.36	18,525	23,836	9,149	17.47	524
1994	6,197.62	3,372	4,339	1,859	18.02	103
1995	265,285.40	138,691	178,455	86,830	18.71	4,641
1996	390,043.61	195,490	251,538	138,506	19.41	7,136
1998	8,401.63	3,823	4,919	3,483	20.96	166
2003	278,252.13	93,548	120,369	157,883	24.68	6,397

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
2008	144,233.30	29,972	38,565	105,668	28.60	3,695
2009	23,277.53	4,223	5,434	17,844	29.34	608
2013	87,005.59	6,221	8,004	79,002	32.47	2,433
2014	81,021.13	3,516	4,524	76,497	33.10	2,311
	4,184,129.65	2,486,405	3,165,582	1,018,547		52,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 1.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1885	0.54	1	1			
1887	0.47					
1888	21.14	21	21			
1889	17.65	18	18			
1891	1.31	1	1			
1892	4.22	4	4			
1894	13.82	14	14			
1895	307.67	308	308			
1896	96.46	96	96			
1897	51.81	52	52			
1898	190.25	190	190			
1899	4.37	4	4			
1900	256.55	257	257			
1901	60.20	60	60			
1902	159.08	159	159			
1903	208.41	208	208			
1904	316.38	316	316			
1905	267.42	267	267			
1906	504.74	505	505			
1907	505.64	506	506			
1908	827.47	827	827			
1909	715.42	715	715			
1910	722.44	722	722			
1911	859.57	860	860			
1912	791.98	792	792			
1913	555.77	556	556			
1914	1,085.90	1,086	1,086			
1915	1,373.42	1,373	1,373			
1916	1,840.02	1,840	1,840			
1917	2,441.55	2,442	2,442			
1918	1,895.07	1,895	1,895			
1919	1,596.79	1,597	1,597			
1920	1,356.14	1,356	1,356			
1921	2,731.80	2,732	2,732			
1922	3,636.31	3,636	3,636			
1923	6,241.68	6,242	6,242			
1924	6,361.03	6,361	6,361			
1925	8,576.21	8,576	8,576			
1926	7,639.60	7,640	7,640			
1927	10,270.21	10,270	10,270			
1928	7,593.38	7,579	7,561	32	0.09	32
1929	11,405.75	11,340	11,313	93	0.27	93



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1930	8,274.71	8,183	8,163	112	0.52	112
1931	4,674.38	4,597	4,586	88	0.78	88
1932	1,963.40	1,920	1,915	48	1.04	46
1933	3,458.52	3,362	3,354	105	1.31	80
1934	2,943.74	2,845	2,838	106	1.57	68
1935	3,375.02	3,243	3,235	140	1.84	76
1936	5,091.35	4,862	4,850	241	2.12	114
1937	4,940.85	4,689	4,678	263	2.40	110
1938	6,574.15	6,199	6,184	390	2.68	146
1939	3,678.88	3,447	3,439	240	2.96	81
1940	4,571.39	4,255	4,245	326	3.25	100
1941	7,937.31	7,339	7,321	616	3.54	174
1942	3,485.86	3,202	3,194	292	3.83	76
1943	2,642.42	2,411	2,405	237	4.12	58
1944	3,563.55	3,229	3,221	343	4.41	78
1945	2,368.96	2,132	2,127	242	4.70	51
1946	6,658.47	5,952	5,938	720	4.99	144
1947	18,386.49	16,321	16,282	2,104	5.28	398
1948	19,060.10	16,797	16,757	2,303	5.58	413
1949	24,151.86	21,136	21,085	3,067	5.87	522
1950	29,307.87	25,460	25,399	3,909	6.17	634
1951	28,397.24	24,488	24,429	3,968	6.47	613
1952	29,317.93	25,089	25,029	4,289	6.78	633
1953	26,714.65	22,685	22,630	4,085	7.09	576
1954	42,732.28	35,995	35,908	6,824	7.41	921
1955	65,083.74	54,366	54,235	10,849	7.74	1,402
1956	106,391.08	88,124	87,912	18,479	8.07	2,290
1957	127,670.18	104,825	104,573	23,097	8.41	2,746
1958	180,396.98	146,775	146,422	33,975	8.76	3,878
1959	314,698.36	253,565	252,955	61,743	9.13	6,763
1960	413,112.63	329,610	328,817	84,296	9.50	8,873
1961	447,246.14	353,231	352,381	94,865	9.88	9,602
1962	435,006.98	339,954	339,136	95,871	10.27	9,335
1963	484,436.86	374,358	373,457	110,980	10.68	10,391
1964	502,224.59	383,720	382,797	119,428	11.09	10,769
1965	628,350.11	474,335	473,193	155,157	11.52	13,468
1966	725,358.43	540,776	539,475	185,883	11.96	15,542
1967	710,969.85	523,089	521,830	189,140	12.42	15,229
1968	800,095.53	580,837	579,439	220,657	12.88	17,132
1969	850,783.77	608,940	607,475	243,309	13.36	18,212
1970	883,947.32	623,466	621,966	261,981	13.85	18,916
1971	994,951.48	690,964	689,301	305,650	14.36	21,285

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1972	1,217,488.52	832,300	830,297	387,192	14.87	26,038
1973	1,607,401.99	1,080,721	1,078,120	529,282	15.40	34,369
1974	1,688,370.68	1,115,405	1,112,721	575,650	15.95	36,091
1975	1,240,135.67	804,774	802,837	437,299	16.50	26,503
1976	1,410,107.55	897,971	895,810	514,298	17.07	30,129
1977	2,650,371.35	1,655,077	1,651,094	999,277	17.65	56,616
1978	2,415,822.57	1,478,266	1,474,708	941,115	18.24	51,596
1979	4,148,179.93	2,485,382	2,479,401	1,668,779	18.84	88,576
1980	6,684,131.42	3,918,037	3,908,608	2,775,523	19.45	142,700
1981	6,826,372.24	3,909,941	3,900,531	2,925,841	20.08	145,709
1982	6,037,660.14	3,894,291	3,884,919	2,152,741	18.30	117,636
1983	4,370,391.36	2,762,524	2,755,876	1,614,515	18.77	86,016
1984	4,506,522.16	2,788,636	2,781,925	1,724,597	19.25	89,589
1985	5,055,889.48	3,058,813	3,051,452	2,004,437	19.75	101,490
1986	5,196,600.50	3,070,152	3,062,763	2,133,838	20.26	105,323
1987	6,084,555.02	3,506,529	3,498,090	2,586,465	20.77	124,529
1988	7,364,253.57	4,134,292	4,124,343	3,239,911	21.29	152,180
1989	10,304,166.14	5,626,075	5,612,535	4,691,631	21.83	214,917
1990	11,345,872.00	6,015,581	6,001,104	5,344,768	22.37	238,926
1991	10,149,047.48	5,217,625	5,205,068	4,943,979	22.92	215,706
1992	10,320,120.86	5,135,292	5,122,934	5,197,187	23.48	221,345
1993	6,620,514.39	3,185,129	3,177,464	3,443,050	24.13	142,688
1994	12,779,450.61	5,962,892	5,948,542	6,830,909	24.58	277,905
1995	13,870,159.07	6,227,701	6,212,714	7,657,445	25.16	304,350
1996	11,855,634.91	5,109,779	5,097,482	6,758,153	25.75	262,453
1997	12,432,038.63	5,129,459	5,117,115	7,314,924	26.34	277,712
1998	10,016,145.37	3,961,385	3,951,852	6,064,293	26.75	226,703
1999	10,168,212.80	3,825,282	3,816,076	6,352,137	27.36	232,169
2000	10,422,934.87	3,715,776	3,706,834	6,716,101	27.98	240,032
2001	10,574,760.34	3,572,154	3,563,557	7,011,203	28.42	246,700
2002	10,935,871.54	3,468,858	3,460,510	7,475,362	29.06	257,239
2003	10,129,544.88	3,013,540	3,006,288	7,123,257	29.52	241,303
2004	11,677,311.89	3,236,951	3,229,161	8,448,151	29.99	281,699
2005	10,415,524.11	2,658,042	2,651,645	7,763,879	30.65	253,308
2006	10,899,180.96	2,547,139	2,541,009	8,358,172	31.15	268,320
2007	10,773,105.46	2,289,285	2,283,776	8,489,329	31.50	269,503
2008	14,061,872.88	2,668,943	2,662,520	11,399,353	32.02	356,007
2009	14,332,922.62	2,393,598	2,387,837	11,945,086	32.41	368,562
2010	14,549,724.42	2,089,340	2,084,312	12,465,412	32.81	379,927
2011	22,283,325.53	2,667,314	2,660,895	19,622,431	33.09	593,002
2012	32,498,161.79	3,093,825	3,086,379	29,411,783	33.26	884,299

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
2013	42,242,373.29	2,956,966	2,949,850	39,292,523	33.21	1,183,153
2014	41,146,378.45	1,802,211	1,797,874	39,348,504	32.75	1,201,481
2015	43,529,564.60	696,473	694,796	42,834,768	30.85	1,388,485
	507,886,675.09	146,473,923	146,121,579	361,765,096		12,635,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 2.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
1927	9.09	9	9			
1928	8.99	9	9			
1929	64.08	64	64			
1930	105.12	105	105			
1931	135.58	136	136			
1932	144.99	145	145			
1933	47.67	48	48			
1934	286.90	287	287			
1935	635.43	635	635			
1936	1,044.10	1,044	1,044			
1937	1,831.95	1,832	1,832			
1938	1,847.19	1,847	1,847			
1939	2,416.02	2,416	2,416			
1940	2,777.91	2,778	2,778			
1941	4,026.02	4,026	4,026			
1942	1,549.20	1,549	1,549			
1943	453.32	453	453			
1944	1,270.99	1,258	1,207	64	0.38	64
1945	1,410.20	1,383	1,327	83	0.70	83
1946	2,783.41	2,704	2,594	189	1.03	183
1947	3,525.59	3,392	3,254	272	1.36	200
1948	2,340.03	2,230	2,139	201	1.70	118
1949	4,941.22	4,663	4,473	468	2.03	231
1950	4,473.64	4,185	4,015	459	2.32	198
1951	5,310.49	4,931	4,730	580	2.57	226
1952	7,433.11	6,853	6,574	859	2.81	306
1953	5,806.41	5,316	5,099	707	3.04	233
1954	2,116.06	1,924	1,846	270	3.26	83
1955	3,824.51	3,454	3,313	512	3.49	147
1956	4,101.54	3,677	3,527	575	3.73	154
1957	4,016.84	3,574	3,428	589	3.97	148
1958	4,845.09	4,276	4,102	743	4.23	176
1959	10,254.78	8,976	8,610	1,645	4.49	366
1960	5,755.01	4,994	4,791	964	4.76	203
1961	7,346.68	6,318	6,061	1,286	5.04	255
1962	10,225.36	8,714	8,359	1,866	5.32	351
1963	9,096.41	7,679	7,366	1,730	5.61	308
1964	11,428.79	9,553	9,164	2,265	5.91	383
1965	41,421.72	34,276	32,880	8,542	6.21	1,376
1966	97,009.77	79,467	76,230	20,780	6.51	3,192
1967	172,896.00	140,094	134,387	38,509	6.83	5,638
1968	259,487.79	207,951	199,479	60,009	7.15	8,393

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
1969	246,342.65	195,158	187,207	59,136	7.48	7,906
1970	217,061.00	169,911	162,989	54,072	7.82	6,915
1971	114,975.91	88,851	85,231	29,745	8.18	3,636
1972	61,771.12	47,118	45,198	16,573	8.54	1,941
1973	101,869.71	76,628	73,506	28,364	8.92	3,180
1974	104,182.93	77,240	74,093	30,090	9.31	3,232
1975	77,176.68	56,361	54,065	23,112	9.71	2,380
1976	41,457.82	29,804	28,590	12,868	10.12	1,272
1977	61,377.15	43,390	41,622	19,755	10.55	1,873
1978	157,538.95	109,401	104,944	52,595	11.00	4,781
1979	171,056.89	116,604	111,854	59,203	11.46	5,166
1980	798,107.89	533,623	511,884	286,224	11.93	23,992
1981	458,193.52	300,117	287,891	170,303	12.42	13,712
1982	261,796.02	194,986	187,042	74,754	11.39	6,563
1983	36,514.17	26,612	25,528	10,986	12.00	916
1984	138,371.93	99,019	94,985	43,387	12.42	3,493
1985	420,950.43	295,423	283,388	137,562	12.85	10,705
1986	354,868.36	243,937	233,999	120,869	13.30	9,088
1987	510,567.24	344,735	330,691	179,876	13.59	13,236
1988	441,884.38	291,379	279,508	162,376	14.07	11,541
1989	659,053.17	423,837	406,570	252,483	14.57	17,329
1990	1,086,384.65	680,294	652,580	433,805	15.07	28,786
1991	1,049,478.03	638,817	612,792	436,686	15.59	28,011
1992	993,747.66	589,193	565,190	428,558	15.96	26,852
1993	772,388.18	445,900	427,734	344,654	16.38	21,041
1994	1,058,846.90	594,225	570,017	488,830	16.81	29,080
1995	1,099,967.60	595,302	571,050	528,918	17.38	30,433
1996	760,593.83	397,486	381,293	379,301	17.81	21,297
1997	1,060,777.11	533,783	512,037	548,740	18.26	30,051
1998	915,712.04	440,641	422,690	493,022	18.87	26,127
1999	1,116,248.77	513,921	492,984	623,265	19.34	32,227
2000	1,025,203.99	449,654	431,336	593,868	19.84	29,933
2001	1,298,046.24	542,064	519,981	778,065	20.22	38,480
2002	927,269.57	365,530	350,639	576,631	20.75	27,789
2003	1,013,453.20	376,194	360,868	652,585	21.17	30,826
2004	924,209.89	320,978	307,902	616,308	21.61	28,520
2005	1,090,952.62	352,814	338,441	752,512	21.97	34,252
2006	1,516,917.43	452,496	434,062	1,082,855	22.35	48,450
2007	776,230.22	211,135	202,533	573,697	22.75	25,217
2008	3,041,222.74	745,708	715,328	2,325,895	23.08	100,775
2009	1,487,298.57	323,934	310,737	1,176,562	23.35	50,388
2010	1,694,396.45	320,580	307,520	1,386,876	23.57	58,841

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
2011	3,000,142.78	479,423	459,892	2,540,251	23.67	107,319
2012	2,567,677.09	330,717	317,244	2,250,433	23.67	95,075
2013	3,159,562.10	304,898	292,477	2,867,085	23.41	122,473
2014	3,238,638.81	200,796	192,615	3,046,024	22.71	134,127
2015	2,492,002.91	59,559	57,133	2,434,870	20.42	119,239
	45,302,992.30	15,609,401	14,974,198	30,328,794		1,501,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.2 3.31

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.2 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	185,203	220,565	4,743	4.44	1,068
1996	173,108.40	139,075	165,630	7,478	4.77	1,568
1997	173,127.78	135,801	161,730	11,398	5.08	2,244
1998	184,130.59	140,160	166,922	17,209	5.49	3,135
1999	342,667.80	252,752	301,012	41,656	5.87	7,096
2000	478,162.92	340,165	405,115	73,048	6.29	11,613
2001	549,785.70	376,273	448,117	101,669	6.69	15,197
2002	670,198.61	437,908	521,521	148,678	7.16	20,765
2003	252,157.11	156,337	186,187	65,970	7.66	8,612
2004	243,716.21	142,087	169,217	74,499	8.22	9,063
2005	216,895.80	117,970	140,495	76,401	8.81	8,672
2006	5,390,842.80	2,709,438	3,226,768	2,164,075	9.40	230,221
2008	15,525.65	6,358	7,572	7,953	10.82	735
	8,915,627.56	5,139,527	6,120,851	2,794,776		319,989
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 3.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1898	1.56	2	2			
1900	45.73	46	46			
1901	125.42	125	125			
1902	190.38	190	190			
1903	207.95	208	208			
1904	192.20	192	192			
1905	295.74	296	296			
1906	171.61	172	172			
1907	447.84	448	448			
1908	194.70	195	195			
1909	5,593.69	5,594	5,594			
1910	1,070.27	1,070	1,070			
1911	2,131.79	2,132	2,132			
1912	1,304.52	1,305	1,305			
1913	1,697.22	1,697	1,697			
1914	1,422.02	1,422	1,422			
1915	1,885.62	1,886	1,886			
1916	2,392.46	2,392	2,392			
1917	3,042.59	3,043	3,043			
1918	2,018.75	2,019	2,019			
1919	9,546.64	9,547	9,547			
1920	13,006.66	13,007	13,007			
1921	10,882.44	10,882	10,882			
1922	11,895.66	11,896	11,896			
1923	13,623.38	13,623	13,623			
1924	16,813.34	16,813	16,813			
1925	17,723.49	17,723	17,723			
1926	11,912.95	11,913	11,913			
1927	13,898.35	13,898	13,898			
1928	12,319.91	12,296	12,320			
1929	12,923.57	12,849	12,924			
1930	7,888.18	7,801	7,888			
1931	6,038.87	5,939	6,039			
1932	4,264.87	4,170	4,265			
1933	2,305.38	2,241	2,305			
1934	2,832.22	2,738	2,832			
1935	3,710.73	3,565	3,711			
1936	3,819.71	3,647	3,820			
1937	6,583.13	6,247	6,583			
1938	5,345.46	5,041	5,345			
1939	6,463.11	6,056	6,463			
1940	8,892.11	8,277	8,892			



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1941	10,712.58	9,906	10,713			
1942	8,488.07	7,796	8,488			
1943	6,187.46	5,645	6,187			
1944	8,149.37	7,385	8,149			
1945	8,496.19	7,647	8,496			
1946	13,455.20	12,027	13,436	19	4.99	4
1947	28,358.54	25,173	28,122	237	5.28	45
1948	26,549.45	23,397	26,138	411	5.58	74
1949	31,775.41	27,807	31,064	711	5.87	121
1950	37,917.87	32,940	36,799	1,119	6.17	181
1951	43,999.31	37,942	42,387	1,612	6.47	249
1952	48,722.26	41,694	46,578	2,144	6.78	316
1953	42,089.98	35,741	39,928	2,162	7.09	305
1954	57,683.34	48,589	54,281	3,402	7.41	459
1955	71,293.40	59,553	66,529	4,764	7.74	616
1956	77,512.44	64,204	71,725	5,787	8.07	717
1957	80,286.06	65,920	73,642	6,644	8.41	790
1958	75,111.89	61,113	68,272	6,840	8.76	781
1959	81,628.19	65,771	73,476	8,152	9.13	893
1960	78,595.68	62,709	70,055	8,541	9.50	899
1961	67,921.05	53,643	59,927	7,994	9.88	809
1962	60,121.28	46,984	52,488	7,633	10.27	743
1963	69,492.77	53,702	59,993	9,500	10.68	890
1964	78,784.49	60,195	67,247	11,537	11.09	1,040
1965	96,753.54	73,038	81,594	15,160	11.52	1,316
1966	100,525.58	74,945	83,725	16,801	11.96	1,405
1967	110,606.10	81,377	90,910	19,696	12.42	1,586
1968	127,381.10	92,474	103,307	24,074	12.88	1,869
1969	130,558.23	93,446	104,393	26,165	13.36	1,958
1970	115,672.28	81,586	91,143	24,529	13.85	1,771
1971	101,732.53	70,650	78,926	22,807	14.36	1,588
1972	93,455.11	63,888	71,372	22,083	14.87	1,485
1973	127,135.54	85,478	95,491	31,645	15.40	2,055
1974	135,075.88	89,237	99,691	35,385	15.95	2,218
1975	92,936.59	60,310	67,375	25,562	16.50	1,549
1976	48,364.14	30,799	34,407	13,957	17.07	818
1977	83,542.25	52,170	58,282	25,260	17.65	1,431
1978	97,632.01	59,742	66,741	30,891	18.24	1,694
1979	306,516.75	183,650	205,164	101,353	18.84	5,380
1980	578,785.99	339,267	379,011	199,775	19.45	10,271
1981	653,208.51	374,138	417,967	235,242	20.08	11,715
1982	524,387.93	338,230	377,852	146,536	18.30	8,007

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1983	544,482.64	344,167	384,485	159,998	18.77	8,524
1984	476,450.45	294,828	329,366	147,084	19.25	7,641
1985	668,713.44	404,572	451,966	216,747	19.75	10,975
1986	684,038.52	404,130	451,472	232,567	20.26	11,479
1987	765,418.74	441,111	492,785	272,634	20.77	13,126
1988	985,892.19	553,480	618,318	367,574	21.29	17,265
1989	1,070,134.50	584,293	652,741	417,394	21.83	19,120
1990	1,334,644.62	707,629	790,525	544,120	22.37	24,324
1991	1,328,153.09	682,804	762,792	565,361	22.92	24,667
1992	1,244,966.55	619,495	692,066	552,901	23.48	23,548
1993	967,023.30	465,235	519,736	447,287	24.13	18,537
1994	1,371,891.22	640,124	715,112	656,779	24.58	26,720
1995	1,516,299.40	680,818	760,573	755,726	25.16	30,037
1996	1,411,075.57	608,174	679,419	731,657	25.75	28,414
1997	1,661,272.15	685,441	765,738	895,534	26.34	33,999
1998	1,836,056.22	726,160	811,227	1,024,829	26.75	38,311
1999	1,801,930.71	677,886	757,298	1,044,633	27.36	38,181
2000	1,835,296.69	654,283	730,930	1,104,367	27.98	39,470
2001	1,780,558.22	601,473	671,933	1,108,625	28.42	39,009
2002	1,029,425.71	326,534	364,786	664,640	29.06	22,871
2003	1,431,100.42	425,752	475,627	955,473	29.52	32,367
2004	1,123,563.48	311,452	347,937	775,626	29.99	25,863
2005	1,297,983.39	331,245	370,049	927,934	30.65	30,275
2006	1,361,922.07	318,281	355,566	1,006,356	31.15	32,307
2007	7,191,674.98	1,528,231	1,707,258	5,484,417	31.50	174,108
2008	3,024,995.30	574,144	641,403	2,383,592	32.02	74,441
2009	2,217,742.35	370,363	413,750	1,803,992	32.41	55,662
2010	1,438,403.58	206,555	230,752	1,207,652	32.81	36,807
2011	1,800,694.03	215,543	240,793	1,559,901	33.09	47,141
2012	2,221,300.70	211,468	236,241	1,985,060	33.26	59,683
2013	2,737,348.87	191,614	214,061	2,523,288	33.21	75,980
2014	2,031,120.21	88,963	99,384	1,931,736	32.75	58,984
2015	2,707,953.45	43,327	48,403	2,659,551	30.85	86,209
	59,764,251.32	19,306,086	21,543,086	38,221,166		1,334,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.6 2.23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1944	77.95	71	41	37	4.41	8
1957	117.06	96	56	61	8.41	7
1962	2,151.47	1,681	980	1,171	10.27	114
1964	17,920.86	13,692	7,986	9,935	11.09	896
1965	20,920.63	15,793	9,211	11,710	11.52	1,016
1966	29,758.73	22,186	12,940	16,819	11.96	1,406
1967	33,875.31	24,923	14,536	19,339	12.42	1,557
1968	27,894.47	20,250	11,811	16,083	12.88	1,249
1969	29,312.36	20,980	12,236	17,076	13.36	1,278
1970	46,449.79	32,762	19,108	27,342	13.85	1,974
1971	42,432.58	29,468	17,187	25,246	14.36	1,758
1972	30,600.18	20,919	12,201	18,399	14.87	1,237
1973	21,528.93	14,475	8,442	13,087	15.40	850
1974	24,295.63	16,051	9,362	14,934	15.95	936
1975	33,447.98	21,706	12,660	20,788	16.50	1,260
1976	7,088.04	4,514	2,633	4,455	17.07	261
1977	17,783.83	11,105	6,477	11,307	17.65	641
1978	23,253.21	14,229	8,299	14,954	18.24	820
1979	85,124.85	51,003	29,747	55,378	18.84	2,939
1980	175,119.76	102,650	59,869	115,251	19.45	5,926
1981	85,224.43	48,814	28,470	56,754	20.08	2,826
1982	129,428.81	83,482	48,690	80,739	18.30	4,412
1983	63,138.87	39,910	23,277	39,862	18.77	2,124
1984	58,876.10	36,433	21,249	37,627	19.25	1,955
1985	123,384.92	74,648	43,538	79,847	19.75	4,043
1986	140,377.12	82,935	48,371	92,006	20.26	4,541
1987	136,832.49	78,857	45,992	90,840	20.77	4,374
1988	175,491.48	98,521	57,461	118,030	21.29	5,544
1989	213,503.89	116,573	67,990	145,514	21.83	6,666
1990	214,130.92	113,532	66,216	147,915	22.37	6,612
1991	78,271.51	40,239	23,469	54,803	22.92	2,391
1992	96,689.87	48,113	28,061	68,629	23.48	2,923
1993	145,703.50	70,098	40,884	104,820	24.13	4,344
1994	158,945.89	74,164	43,255	115,691	24.58	4,707
1995	44,731.50	20,084	11,714	33,018	25.16	1,312
1996	90,392.75	38,959	22,722	67,671	25.75	2,628
1997	55,905.23	23,066	13,453	42,452	26.34	1,612
1998	104,475.10	41,320	24,100	80,375	26.75	3,005
1999	92,875.32	34,940	20,378	72,497	27.36	2,650
2000	170,338.61	60,726	35,418	134,921	27.98	4,822
2001	54,814.24	18,516	10,799	44,015	28.42	1,549
2002	133,190.26	42,248	24,641	108,549	29.06	3,735

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
2003	229,781.29	68,360	39,870	189,911	29.52	6,433
2004	204,755.83	56,758	33,104	171,652	29.99	5,724
2005	196,080.00	50,040	29,185	166,895	30.65	5,445
2008	542,890.68	103,041	60,098	482,793	32.02	15,078
2009	435,453.99	72,721	42,414	393,040	32.41	12,127
2010	540,142.20	77,564	45,239	494,903	32.81	15,084
2012	185,684.69	17,677	10,310	175,375	33.26	5,273
2013	64,891.21	4,542	2,649	62,242	33.21	1,874
	5,635,556.32	2,175,435	1,268,799	4,366,757		171,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 3.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1906	735.52	736	736			
1907	1,604.70	1,605	1,605			
1908	743.19	743	743			
1909	1,074.39	1,074	1,074			
1910	441.82	442	442			
1911	956.52	957	957			
1912	1,237.26	1,237	1,237			
1913	1,082.10	1,082	1,082			
1914	1,094.15	1,094	1,094			
1915	693.49	693	693			
1916	1,326.49	1,326	1,326			
1917	1,494.31	1,494	1,494			
1918	885.50	886	886			
1919	1,301.37	1,301	1,301			
1920	1,254.20	1,254	1,254			
1921	1,846.30	1,846	1,846			
1922	3,116.86	3,117	3,117			
1923	4,440.67	4,441	4,441			
1924	4,536.34	4,536	4,536			
1925	4,740.02	4,740	4,740			
1926	4,283.39	4,283	4,283			
1927	4,198.07	4,198	4,198			
1928	3,336.56	3,330	3,337			
1929	3,791.62	3,770	3,792			
1930	2,650.70	2,621	2,651			
1931	2,127.85	2,093	2,128			
1932	1,072.18	1,048	1,072			
1933	927.84	902	928			
1934	1,097.63	1,061	1,098			
1935	1,167.61	1,122	1,168			
1936	1,503.95	1,436	1,504			
1937	1,975.00	1,874	1,975			
1938	1,557.60	1,469	1,558			
1939	1,529.07	1,433	1,529			
1940	1,723.92	1,605	1,724			
1941	2,114.59	1,955	2,115			
1942	1,842.70	1,693	1,843			
1943	1,208.64	1,103	1,209			
1944	2,349.55	2,129	2,350			
1945	2,610.08	2,349	2,610			
1946	4,010.12	3,584	4,010			
1947	8,617.38	7,649	8,617			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1948	8,291.44	7,307	8,291			
1949	9,552.15	8,359	9,552			
1950	9,982.32	8,672	9,982			
1951	13,038.83	11,244	13,039			
1952	13,567.61	11,610	13,568			
1953	10,972.19	9,317	10,972			
1954	9,249.44	7,791	9,249			
1955	15,034.66	12,559	15,035			
1956	19,281.23	15,971	19,281			
1957	21,151.28	17,366	21,151			
1958	20,116.82	16,367	19,951	166	8.76	19
1959	28,562.71	23,014	28,054	509	9.13	56
1960	21,465.56	17,127	20,878	588	9.50	62
1961	14,225.79	11,235	13,695	531	9.88	54
1962	14,665.22	11,461	13,971	694	10.27	68
1963	17,923.60	13,851	16,884	1,040	10.68	97
1964	20,351.22	15,549	18,954	1,397	11.09	126
1965	21,381.43	16,141	19,676	1,705	11.52	148
1966	22,763.29	16,971	20,687	2,076	11.96	174
1967	24,496.78	18,023	21,970	2,527	12.42	203
1968	29,207.32	21,203	25,846	3,361	12.88	261
1969	30,163.40	21,589	26,317	3,846	13.36	288
1970	24,709.76	17,428	21,244	3,466	13.85	250
1971	32,099.03	22,292	27,174	4,925	14.36	343
1972	38,136.64	26,071	31,780	6,357	14.87	428
1973	46,699.12	31,398	38,274	8,425	15.40	547
1974	41,287.45	27,276	33,249	8,038	15.95	504
1975	28,525.71	18,511	22,565	5,961	16.50	361
1976	20,710.12	13,188	16,076	4,634	17.07	271
1977	30,396.78	18,982	23,139	7,258	17.65	411
1978	40,769.14	24,947	30,410	10,359	18.24	568
1979	68,832.87	41,241	50,272	18,561	18.84	985
1980	131,408.86	77,028	93,896	37,513	19.45	1,929
1981	110,631.00	63,366	77,242	33,389	20.08	1,663
1982	190,335.00	122,766	149,650	40,685	18.30	2,223
1983	141,533.91	89,464	109,055	32,479	18.77	1,730
1984	96,589.58	59,770	72,859	23,731	19.25	1,233
1985	157,339.96	95,191	116,036	41,304	19.75	2,091
1986	142,951.52	84,456	102,951	40,001	20.26	1,974
1987	168,313.63	96,999	118,240	50,074	20.77	2,411
1988	176,855.08	99,286	121,028	55,827	21.29	2,622
1989	245,809.88	134,212	163,602	82,208	21.83	3,766

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1990	200,239.89	106,167	129,416	70,824	22.37	3,166
1991	127,914.76	65,761	80,162	47,753	22.92	2,083
1992	194,224.55	96,646	117,810	76,415	23.48	3,254
1993	110,374.14	53,101	64,729	45,645	24.13	1,892
1994	159,243.25	74,303	90,574	68,669	24.58	2,794
1995	225,556.84	101,275	123,453	102,104	25.16	4,058
1996	146,163.86	62,997	76,792	69,372	25.75	2,694
1997	183,670.61	75,782	92,377	91,294	26.34	3,466
1998	242,997.43	96,105	117,150	125,847	26.75	4,705
1999	163,009.46	61,324	74,753	88,256	27.36	3,226
2000	129,708.02	46,241	56,367	73,341	27.98	2,621
2001	175,354.91	59,235	72,207	103,148	28.42	3,629
2002	178,137.48	56,505	68,879	109,258	29.06	3,760
2003	463,652.54	137,937	168,143	295,510	29.52	10,011
2004	582,927.65	161,588	196,973	385,955	29.99	12,869
2005	461,613.81	117,804	143,601	318,013	30.65	10,376
2006	271,218.43	63,384	77,264	193,954	31.15	6,226
2008	801,363.82	152,099	185,406	615,958	32.02	19,237
2009	189,343.07	31,620	38,544	150,799	32.41	4,653
2010	213,698.43	30,687	37,407	176,291	32.81	5,373
2011	310,820.65	37,205	45,352	265,469	33.09	8,023
2012	514,236.52	48,955	59,676	454,561	33.26	13,667
2013	418,060.32	29,264	35,672	382,388	33.21	11,514
2014	466,917.86	20,451	24,930	441,988	32.75	13,496
2015	456,957.65	7,311	8,912	448,046	30.85	14,523
	9,807,086.53	3,357,657	4,072,597	5,734,490		199,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8 2.03

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	620	692			
1956	2,239.85	1,961	2,240			
1957	4,785.87	4,156	4,786			
1960	16,750.58	14,174	16,751			
1961	12,800.59	10,734	12,801			
1962	22,033.72	18,304	22,034			
1963	24,186.10	19,896	24,186			
1964	21,937.83	17,864	21,938			
1965	14,345.92	11,559	14,346			
1966	22,819.15	18,185	22,819			
1967	33,625.63	26,484	33,626			
1968	78,227.64	60,887	78,228			
1969	79,698.42	61,254	79,698			
1970	56,628.40	42,943	56,628			
1971	50,484.00	37,767	50,430	54	10.58	5
1972	74,487.40	54,926	73,342	1,145	11.03	104
1973	5,856.45	4,253	5,679	177	11.50	15
1974	2,435.60	1,741	2,325	111	11.98	9
1975	3,447.78	2,424	3,237	211	12.47	17
1976	1,925.80	1,331	1,777	149	12.98	11
1979	129,595.68	84,577	112,935	16,661	14.59	1,142
1980	273,942.52	175,129	233,849	40,094	15.15	2,646
1981	280,781.60	175,623	234,508	46,274	15.73	2,942
1982	232,089.47	162,045	216,378	15,711	14.37	1,093
1983	89,210.82	60,993	81,444	7,767	14.92	521
1984	47,248.78	31,600	42,195	5,054	15.48	326
1985	101,055.89	66,030	88,170	12,886	16.05	803
1986	78,585.49	50,342	67,221	11,364	16.41	693
1987	157,570.97	98,372	131,356	26,215	17.00	1,542
1988	283,620.35	172,356	230,146	53,474	17.59	3,040
1989	183,420.00	108,805	145,287	38,133	18.00	2,118
1990	203,975.86	117,429	156,802	47,174	18.61	2,535
1991	221,578.38	123,596	165,037	56,541	19.23	2,940
1992	121,714.83	65,933	88,040	33,675	19.67	1,712
1993	67,829.07	35,665	47,623	20,206	20.18	1,001
1994	215,739.93	109,941	146,804	68,936	20.69	3,332
1995	283,678.95	139,570	186,367	97,312	21.17	4,597
1996	638,322.65	301,224	402,223	236,100	21.82	10,820
1997	114,991.22	52,114	69,588	45,403	22.32	2,034
1998	89,135.98	38,525	51,442	37,694	22.99	1,640
1999	211,901.85	87,410	116,718	95,184	23.50	4,050
2000	61,111.51	23,968	32,004	29,108	24.02	1,212



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. 0						
2001	5,688.76	2,112	2,820	2,869	24.56	117
2002	124,248.21	43,437	58,001	66,247	25.11	2,638
2005	16,976.59	4,777	6,379	10,598	26.81	395
2007	36,240.36	8,502	11,353	24,887	27.73	897
2008	123,273.33	25,887	34,567	88,706	28.21	3,144
2012	13,100.09	1,385	1,849	11,251	29.61	380
2014	217,660.91	10,578	14,125	203,536	29.36	6,932
2015	96,745.52	1,712	2,286	94,460	27.75	3,404
	5,250,443.83	2,791,100	3,705,080	1,545,364		70,807
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 1.35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,468	1,710	259	11.96	22
1967	207.34	153	178	29	12.42	2
1968	820.82	596	694	127	12.88	10
1969	4,348.68	3,113	3,626	723	13.36	54
1970	585.40	413	481	104	13.85	8
1971	1,925.29	1,337	1,557	368	14.36	26
1972	16,780.77	11,472	13,362	3,419	14.87	230
1999	15,161.48	5,704	6,644	8,517	27.36	311
2004	19,260.94	5,339	6,219	13,042	29.99	435
2005	276,907.83	70,667	82,311	194,597	30.65	6,349
	337,967.24	100,262	116,782	221,186		7,447

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	140	141			
1955	2,275.45	1,901	2,275			
1956	989.22	819	983	6	8.07	1
1957	545.83	448	538	8	8.41	1
1958	236.59	192	230	7	8.76	1
1959	739.15	596	715	24	9.13	3
1960	6,231.82	4,972	5,965	267	9.50	28
1961	5,465.73	4,317	5,179	287	9.88	29
1962	1,776.66	1,388	1,665	112	10.27	11
1963	1,519.13	1,174	1,409	110	10.68	10
1964	1,895.48	1,448	1,737	158	11.09	14
1965	611.14	461	553	58	11.52	5
1966	1,500.19	1,118	1,341	159	11.96	13
1967	7,810.50	5,746	6,894	916	12.42	74
1968	5,156.86	3,744	4,492	665	12.88	52
1969	2,743.23	1,963	2,355	388	13.36	29
1970	1,104.82	779	935	170	13.85	12
1971	31,924.90	22,171	26,600	5,325	14.36	371
1972	2,029.09	1,387	1,664	365	14.87	25
1973	5,741.28	3,860	4,631	1,110	15.40	72
1974	677.56	448	538	140	15.95	9
1975	501.75	326	391	111	16.50	7
1976	3,733.18	2,377	2,852	881	17.07	52
1977	1,421.54	888	1,065	357	17.65	20
1978	182.88	112	134	49	18.24	3
1979	5,235.99	3,137	3,764	1,472	18.84	78
1980	17,091.10	10,018	12,019	5,072	19.45	261
1981	121,509.06	69,597	83,502	38,007	20.08	1,893
1982	95,200.74	61,404	73,672	21,529	18.30	1,176
1983	6,768.10	4,278	5,133	1,635	18.77	87
1984	6,649.28	4,115	4,937	1,712	19.25	89
1985	25,257.56	15,281	18,334	6,924	19.75	351
1986	23,743.92	14,028	16,831	6,913	20.26	341
1987	25,830.88	14,886	17,860	7,971	20.77	384
1988	26,270.40	14,748	17,694	8,576	21.29	403
1989	52,802.47	28,830	34,590	18,212	21.83	834
1990	55,497.04	29,425	35,304	20,193	22.37	903
1991	30,826.21	15,848	19,014	11,812	22.92	515
1992	56,752.96	28,240	33,882	22,871	23.48	974
1993	45,455.69	21,869	26,238	19,218	24.13	796
1994	30,338.27	14,156	16,984	13,354	24.58	543
1995	22,678.63	10,183	12,217	10,462	25.16	416

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	9,626	11,549	10,786	25.75	419
1997	8,544.26	3,525	4,229	4,315	26.34	164
1998	8,784.27	3,474	4,168	4,616	26.75	173
1999	13,041.26	4,906	5,886	7,155	27.36	262
2000	2,551.99	910	1,092	1,460	27.98	52
2004	347.18	96	115	232	29.99	8
2005	3,317.00	846	1,015	2,302	30.65	75
2006	3,670.43	858	1,029	2,641	31.15	85
2010	54.74	8	10	45	32.81	1
2012	115,202.00	10,967	13,158	102,044	33.26	3,068
2013	22,348.33	1,564	1,877	20,471	33.21	616
2014	10,178.04	446	535	9,643	32.75	294
2015	1,657.77	27	32	1,625	30.85	53
	946,895.61	460,071	551,952	394,943		16,156

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 1.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	251	283	8	4.15	2
1990	10,556.06	8,929	10,074	482	4.60	105
1991	4,510.10	3,741	4,220	290	4.99	58
1992	3,050.56	2,468	2,784	267	5.49	49
1993	5,858.48	4,641	5,236	622	5.87	106
1994	335.37	259	293	42	6.36	7
1997	104.02	73	82	22	8.03	3
	24,705.16	20,362	22,972	1,733		330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 1.34

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-L2						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	397	456			
1949	22,186.47	19,053	21,999	187	4.52	41
1950	8,371.36	7,139	8,243	128	4.71	27
1951	1,368.79	1,159	1,338	31	4.91	6
1952	1,125.65	946	1,092	34	5.11	7
1953	30,125.92	25,127	29,013	1,113	5.31	210
1954	5,517.65	4,566	5,272	246	5.52	45
1955	601.79	494	570	32	5.73	6
1956	8,337.58	6,790	7,840	498	5.94	84
1957	1,905.18	1,539	1,777	128	6.15	21
1958	651.12	522	603	48	6.37	8
1959	15,785.61	12,540	14,479	1,307	6.58	199
1960	2,005.39	1,579	1,823	182	6.81	27
1961	1,960.14	1,530	1,767	193	7.03	27
1962	288.11	223	257	31	7.26	4
1963	1,039.65	796	919	121	7.49	16
1964	5,769.25	4,377	5,054	715	7.72	93
1965	1,751.72	1,316	1,520	232	7.96	29
1966	3,912.12	2,910	3,360	552	8.20	67
1967	4,863.78	3,581	4,135	729	8.44	86
1968	8,062.42	5,873	6,781	1,281	8.69	147
1969	1,581.42	1,140	1,316	265	8.93	30
1970	2,285.43	1,630	1,882	403	9.18	44
1971	10,974.98	7,741	8,938	2,037	9.43	216
1972	4,046.99	2,822	3,258	789	9.69	81
1974	1,652.12	1,126	1,300	352	10.19	35
1975	8,480.27	5,714	6,598	1,882	10.44	180
1976	7,949.17	5,294	6,113	1,836	10.69	172
1977	2,458.86	1,618	1,868	591	10.94	54
1978	1,265.56	823	950	316	11.19	28
1979	752.79	484	559	194	11.43	17
1980	1,718.37	1,092	1,261	457	11.67	39
1981	10,162.67	6,380	7,367	2,796	11.91	235
1982	12,027.61	9,158	10,574	1,454	10.42	140
1983	1,755.64	1,325	1,530	226	10.49	22
1984	30,831.09	22,932	26,478	4,353	10.76	405
1985	13,068.42	9,607	11,093	1,975	10.90	181
1986	19,569.87	14,253	16,457	3,113	10.91	285
1987	23,586.65	16,926	19,544	4,043	11.12	364

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-L2						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	9,406	10,861	2,415	11.21	215
1989	15,968.66	11,149	12,873	3,096	11.35	273
1990	33,323.13	22,886	26,425	6,898	11.51	599
1991	26,014.16	17,539	20,251	5,763	11.72	492
1992	15,045.39	9,934	11,470	3,575	11.96	299
1993	23,968.53	15,553	17,958	6,011	12.11	496
1994	51,100.60	32,520	37,549	13,552	12.28	1,104
1995	69,990.02	43,331	50,032	19,958	12.61	1,583
1996	45,414.72	27,367	31,599	13,816	12.86	1,074
1997	84,495.34	49,396	57,035	27,460	13.15	2,088
1998	75,399.07	42,487	49,057	26,342	13.56	1,943
1999	119,656.29	64,949	74,993	44,663	13.90	3,213
2000	199,968.82	103,824	119,880	80,089	14.35	5,581
2001	116,038.59	57,369	66,241	49,798	14.83	3,358
2002	42,457.03	19,832	22,899	19,558	15.40	1,270
2003	222,013.40	97,419	112,484	109,529	15.99	6,850
2004	109,705.10	44,913	51,859	57,846	16.59	3,487
2005	70,405.76	26,684	30,811	39,595	17.20	2,302
2006	85,043.37	29,570	34,143	50,900	17.82	2,856
2007	37,304.93	11,732	13,546	23,759	18.53	1,282
2008	97,908.80	27,532	31,789	66,120	19.17	3,449
2009	42,499.78	10,472	12,092	30,408	19.88	1,530
2011	14,980.73	2,602	3,004	11,977	21.41	559
	1,901,480.40	1,000,237	1,153,484	747,996		49,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 2.61

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,541	1,588			
1992	3,540.35	3,293	3,540			
1993	514.88	461	506	9	2.62	3
1995	4,074.64	3,341	3,664	411	4.50	91
1998	10,727.14	7,509	8,234	2,493	7.50	332
2001	13,978.74	8,108	8,891	5,088	10.50	485
2002	7,564.41	4,085	4,479	3,085	11.50	268
2003	93,599.07	46,800	51,317	42,282	12.50	3,383
	1,490,664.11	1,430,215	1,437,296	53,368		4,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 0.31



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAZLETON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1872	2,385.33	2,170	2,312	73	8.85	8
1905	642.75	573	611	32	9.75	3
1910	67.06	60	64	3	9.84	
1911	241.41	214	228	13	9.86	1
1915	150.63	133	142	9	9.92	1
1924	61.13	54	58	4	10.05	
1931	6,591.16	5,733	6,109	482	10.14	48
1932	351.81	306	326	26	10.15	3
1933	40.24	35	37	3	10.16	
1935	4,124.32	3,568	3,802	322	10.18	32
1937	242.44	209	223	20	10.20	2
1938	143.77	124	132	12	10.21	1
1947	6,892.50	5,847	6,230	662	10.30	64
1948	401.47	340	362	39	10.31	4
1949	1,806.43	1,527	1,627	179	10.31	17
1950	2,196.55	1,852	1,973	223	10.32	22
1953	2,877.89	2,411	2,569	309	10.35	30
1957	1,355.54	1,125	1,199	157	10.37	15
1958	2,466.06	2,040	2,174	292	10.38	28
1960	231.19	190	202	29	10.39	3
1961	649.28	533	568	81	10.40	8
1962	9,412.34	7,698	8,203	1,209	10.41	116
1963	7,254.62	5,916	6,304	951	10.41	91
1964	2,918.10	2,372	2,528	391	10.42	38
1967	1,274.89	1,025	1,092	183	10.43	18
1971	1,544.75	1,223	1,303	242	10.45	23
1972	1,090.13	859	915	175	10.46	17
1976	3,452.10	2,666	2,841	611	10.48	58
1977	3,437.52	2,641	2,814	623	10.48	59
1978	6,220.72	4,752	5,064	1,157	10.48	110
1979	3,107.33	2,359	2,514	594	10.49	57
1980	3,105.00	2,342	2,496	609	10.49	58
1983	369.74	279	297	72	10.49	7
1988	338.67	245	261	78	10.49	7
1991	3,137.18	2,191	2,335	802	10.47	77
1994	17,386.12	11,701	12,468	4,918	10.45	471
1995	5,075.97	3,361	3,581	1,495	10.46	143
1997	20,067.58	12,807	13,647	6,421	10.49	612
1998	20,290.00	12,677	13,508	6,782	10.51	645
1999	9,250.00	5,663	6,034	3,216	10.45	308

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAZLETON PLANT						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2001	14,287.96	8,287	8,831	5,457	10.50	520
2002	36,241.76	20,404	21,742	14,499	10.48	1,383
2003	18,220.00	9,908	10,558	7,662	10.49	730
2005	45,818.48	22,946	24,451	21,367	10.47	2,041
2007	2,169.82	972	1,036	1,134	10.47	108
2012	1,935.54	488	520	1,416	10.39	136
2013	5,265.73	1,026	1,093	4,172	10.34	403
2014	20,883.63	2,663	2,838	18,046	10.26	1,759
2015	3,348.92	159	169	3,179	9.99	318
	300,823.56	178,674	190,393	110,431		10,603

ALLENTOWN PLANT  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1922	250.95	251	251
1923	297.04	297	297
1928	44,791.52	44,792	44,792
1929	1,227.11	1,227	1,227
1932	237.64	238	238
1934	309.40	309	309
1940	95.93	96	96
1943	273.84	274	274
1947	54.16	54	54
1951	233.36	233	233
1953	21.18	21	21
1958	3,297.09	3,297	3,297
1959	1,512.13	1,512	1,512
1960	3,343.71	3,344	3,344
1963	5,682.26	5,682	5,682
1964	134.45	134	134
1966	2,516.15	2,516	2,516
1968	419.83	420	420
1970	80.61	81	81
1980	1,953.60	1,954	1,954
1986	5,526.05	5,526	5,526
	72,258.01	72,258	72,258

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERVICE BUILDING						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1989	11,535.55	11,536	11,536			
1997	18,828.66	18,829	18,828			
	30,364.21	30,365	30,364			
LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1906	292.55	274	292			
1907	1,480.00	1,387	1,479	1	5.48	
1909	419.56	393	419	1	5.49	
1910	231.57	217	231			
1911	21.85	20	21	1	5.50	
1912	1,782.05	1,667	1,777	5	5.50	1
1914	166.16	155	165	1	5.51	
1915	20.13	19	20			
1918	524.64	489	521	3	5.53	1
1921	435.07	405	432	3	5.54	1
1922	86.02	80	85	1	5.54	
1924	4,604.09	4,280	4,563	41	5.55	7
1926	3,813.02	3,541	3,775	38	5.56	7
1931	4,019.42	3,720	3,966	54	5.58	10
1938	400.93	369	393	8	5.60	1
1943	284.29	261	278	6	5.61	1
1945	209.72	192	205	5	5.62	1
1950	10,092.39	9,181	9,788	304	5.63	54
1951	7,260.37	6,597	7,033	227	5.63	40
1952	6,957.94	6,314	6,731	227	5.63	40
1953	11,420.67	10,350	11,034	386	5.64	68
1954	299,198.89	270,796	288,697	10,501	5.64	1,862
1955	326.04	295	315	12	5.64	2
1956	1,010.54	912	972	38	5.64	7
1957	764.10	689	735	30	5.64	5
1958	1,738.94	1,565	1,668	70	5.65	12
1959	1,412.84	1,269	1,353	60	5.65	11
1960	3,973.24	3,564	3,800	174	5.65	31
1961	16,365.00	14,655	15,624	741	5.65	131
1962	12,971.47	11,596	12,363	609	5.65	108
1963	6,322.09	5,641	6,014	308	5.66	54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1964	7,033.27	6,264	6,678	355	5.66	63
1965	874.62	777	828	46	5.66	8
1966	358.24	318	339	19	5.66	3
1967	371.22	329	351	20	5.66	4
1968	1,018.50	900	959	59	5.66	10
1969	7,523.28	6,630	7,068	455	5.66	80
1970	3,024.29	2,658	2,834	191	5.67	34
1971	1,477.38	1,295	1,381	97	5.67	17
1972	596.71	522	557	40	5.67	7
1973	3,204.98	2,796	2,981	224	5.67	40
1978	1,708.01	1,466	1,563	145	5.68	26
1980	5,900.01	5,028	5,360	540	5.68	95
1983	15,322.42	13,046	13,908	1,414	5.63	251
1985	12,630.08	10,622	11,324	1,306	5.72	228
1988	52,754.56	43,702	46,591	6,164	5.64	1,093
1989	8,424.15	6,921	7,379	1,046	5.70	184
1990	123,521.99	100,745	107,405	16,117	5.71	2,823
1992	47,851.27	38,492	41,037	6,815	5.65	1,206
1994	1,725,445.56	1,365,173	1,455,420	270,026	5.67	47,624
1995	22,173.60	17,364	18,512	3,662	5.68	645
1998	25,800.00	19,458	20,744	5,056	5.70	887
2001	26,741.72	19,195	20,464	6,278	5.70	1,101
2002	46,954.16	33,028	35,211	11,743	5.69	2,064
2003	136,654.40	93,950	100,161	36,494	5.68	6,425
2004	125,330.02	83,883	89,428	35,902	5.68	6,321
2005	59,996.43	38,932	41,506	18,491	5.68	3,255
2006	2,605.69	1,631	1,739	867	5.68	153
2014	123,382.06	25,935	27,649	95,733	5.64	16,974
2015	9,338.56	769	820	8,519	5.56	1,532
	2,996,622.77	2,302,722	2,454,947	541,676		95,608

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

1951	822.27	653	696	126	13.95	9
1955	801,398.39	629,242	670,839	130,559	14.00	9,326
1956	1,047.45	820	874	173	14.02	12

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1957	10,249.83	7,995	8,524	1,726	14.03	123
1958	2,482.66	1,930	2,058	425	14.04	30
1959	5,183.81	4,015	4,280	903	14.06	64
1960	4,948.06	3,818	4,070	878	14.07	62
1961	539,405.64	414,657	442,069	97,337	14.08	6,913
1962	339.03	260	277	62	14.09	4
1963	277.93	212	226	52	14.10	4
1966	3,859.88	2,905	3,097	763	14.14	54
1967	2,790.92	2,091	2,229	562	14.15	40
1969	866.59	643	686	181	14.17	13
1970	8,032.58	5,926	6,318	1,715	14.18	121
1971	8,119.32	5,959	6,353	1,766	14.18	125
1972	3,388.32	2,473	2,636	752	14.19	53
1973	2,861.11	2,076	2,213	648	14.20	46
1974	1,212,931.09	874,438	932,244	280,687	14.21	19,753
1975	22,751.74	16,297	17,374	5,377	14.22	378
1976	32,788.40	23,328	24,870	7,918	14.23	556
1977	35,227.17	24,886	26,531	8,696	14.24	611
1978	14,269.12	10,008	10,670	3,600	14.24	253
1979	148,221.56	103,158	109,977	38,244	14.25	2,684
1980	460,230.72	317,716	338,719	121,512	14.26	8,521
1981	57,414.00	39,296	41,894	15,520	14.27	1,088
1982	38,599.74	27,082	28,872	9,727	14.14	688
1983	2,914.84	2,021	2,155	760	14.26	53
1984	89,751.74	61,704	65,783	23,969	14.20	1,688
1985	30,648.24	20,859	22,238	8,410	14.20	592
1986	140,082.48	94,247	100,477	39,605	14.23	2,783
1987	3,330.36	2,220	2,367	964	14.12	68
1988	2,092.34	1,374	1,465	628	14.24	44
1989	964,184.71	625,177	666,505	297,679	14.23	20,919
1990	710,334.35	455,608	485,727	224,608	14.12	15,907
1991	55,324.88	34,882	37,188	18,137	14.21	1,276
1992	345,020.86	214,189	228,348	116,673	14.20	8,216
1993	37,015.00	22,609	24,104	12,911	14.26	905
1994	335,991.96	202,267	215,638	120,354	14.21	8,470
1995	34,567.26	20,409	21,758	12,809	14.22	901
1996	43,356.00	25,112	26,772	16,584	14.17	1,170
1997	10,221.04	5,786	6,168	4,053	14.18	286
1998	247,914.36	137,097	146,160	101,754	14.15	7,191
2000	1,459,320.19	762,349	812,745	646,575	14.17	45,630

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2001	376,052.25	190,282	202,861	173,191	14.15	12,240
2002	173,687.14	84,655	90,251	83,436	14.20	5,876
2003	200,366.76	93,932	100,142	100,225	14.17	7,073
2004	200,396.72	89,657	95,584	104,813	14.21	7,376
2005	508,142.12	216,062	230,345	277,797	14.19	19,577
2006	72,718.65	29,218	31,150	41,569	14.14	2,940
2007	745,744.60	280,176	298,697	447,047	14.12	31,661
2008	547,767.46	189,801	202,348	345,419	14.15	24,411
2009	132,314.80	41,706	44,463	87,852	14.12	6,222
2010	92,229.97	25,917	27,630	64,600	14.07	4,591
2011	75,088.53	18,216	19,420	55,668	14.05	3,962
2012	249,484.70	49,947	53,249	196,236	13.98	14,037
2013	35,996.21	5,489	5,852	30,144	13.89	2,170
2014	374,179.16	36,894	39,333	334,846	13.72	24,406
2015	375,485.14	13,668	14,572	360,914	13.24	27,259
	12,090,232.15	6,575,414	7,010,092	5,080,140		361,431

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

1951	730.20	510	544	186	22.40	8
1957	163.83	111	118	45	22.64	2
1962	40,974.62	27,069	28,858	12,116	22.82	531
1965	1,567,005.46	1,015,890	1,083,047	483,958	22.92	21,115
1966	142,946.82	92,061	98,147	44,800	22.95	1,952
1967	15,954.41	10,205	10,880	5,075	22.98	221
1968	9,460.27	6,008	6,405	3,055	23.01	133
1969	18,666.34	11,767	12,545	6,121	23.04	266
1970	12,903.20	8,072	8,606	4,298	23.07	186
1971	7,221.56	4,483	4,779	2,442	23.09	106
1975	432.10	259	276	156	23.20	7
1976	3,658.72	2,172	2,316	1,343	23.22	58
1977	2,770.44	1,629	1,737	1,034	23.24	44
1981	873.48	491	523	350	23.33	15
1982	6,159.03	3,645	3,886	2,273	22.93	99
1984	25,998.29	15,030	16,024	9,975	22.81	437
1987	84,605.93	46,846	49,943	34,663	22.77	1,522

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	146,946.76	77,176	82,278	64,669	22.83	2,833
1991	1,839.60	946	1,009	831	22.92	36
1992	58,567.66	29,547	31,500	27,067	22.83	1,186
1996	316,288.61	145,556	155,178	161,110	22.87	7,045
1997	209,065.14	93,201	99,362	109,703	23.00	4,770
1998	101,386.46	43,819	46,716	54,671	22.99	2,378
1999	77,675.00	32,554	34,706	42,969	22.87	1,879
2000	1,473.37	594	633	840	22.96	37
2001	99,787.96	38,638	41,192	58,596	22.95	2,553
2002	58,494.74	21,713	23,148	35,346	22.87	1,546
2003	67,677.49	23,944	25,527	42,151	22.83	1,846
2004	165,960.48	55,530	59,201	106,760	22.87	4,668
2005	181,796.97	57,266	61,052	120,745	22.83	5,289
2006	25,352.02	7,466	7,960	17,392	22.76	764
2007	26,253.00	7,141	7,613	18,640	22.75	819
2008	2,114.70	527	562	1,553	22.62	69
2009	1,660.00	371	396	1,264	22.57	56
2010	11,586.09	2,276	2,426	9,160	22.51	407
2011	102,995.75	17,241	18,381	84,615	22.38	3,781
2013	46,334.76	4,749	5,063	41,272	21.89	1,885
2014	313,407.10	20,497	21,852	291,555	21.44	13,599
2015	316,538.07	7,660	8,166	308,372	20.20	15,266
	4,273,726.43	1,934,660	2,062,554	2,211,172		99,414

OTHER BUILDINGS

SURVIVOR CURVE.. IOWA 40-R2

NET SALVAGE PERCENT.. 0

1953	24,900.89	22,859	20,403	4,498	3.28	1,371
1954	20,454.90	18,629	16,627	3,828	3.57	1,072
1955	3,292.27	2,975	2,655	637	3.86	165
1959	446.39	390	348	98	5.04	19
1970	650.42	508	453	197	8.77	22
1971	9,099.20	7,011	6,258	2,842	9.18	310
1975	164.27	119	106	58	10.95	5
1976	20,747.97	14,819	13,227	7,521	11.43	658
1977	3,727.48	2,617	2,336	1,392	11.92	117
1978	1,826.12	1,259	1,124	702	12.43	56
1979	974.64	659	588	386	12.95	30



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1980	8,571.28	5,681	5,071	3,501	13.49	260
1985	27,096.76	18,361	16,388	10,709	14.39	744
1989	34,381.65	21,117	18,848	15,534	16.49	942
1990	1,194.94	712	635	559	17.12	33
1991	2,025.85	1,174	1,048	978	17.59	56
1992	7,676.31	4,301	3,839	3,837	18.24	210
1994	31,658.65	16,744	14,945	16,714	19.15	873
1995	23,466.85	11,977	10,690	12,777	19.66	650
1997	7,951.26	3,751	3,348	4,603	20.71	222
1998	19,131.11	8,605	7,680	11,451	21.41	535
1999	63,417.26	27,206	24,283	39,135	21.96	1,782
2000	38,962.96	15,881	14,175	24,788	22.52	1,101
2001	96,625.46	37,268	33,263	63,362	23.09	2,744
2002	7,217.48	2,631	2,348	4,869	23.54	207
2003	16,930.00	5,777	5,156	11,774	24.13	488
2004	52,683.27	16,722	14,925	37,758	24.73	1,527
2005	256,841.21	75,511	67,397	189,444	25.21	7,515
2006	139,043.00	37,514	33,483	105,560	25.71	4,106
2007	75,832.20	18,564	16,569	59,263	26.22	2,260
2011	148,951.37	20,645	18,427	130,525	27.97	4,667
2014	71,604.24	3,637	3,246	68,358	28.00	2,441
	1,217,547.66	425,624	379,889	837,659		37,188

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

1933	657.93	480	512	146	22.94	6
1992	1,969,044.37	956,759	1,020,007	949,037	24.60	38,579
1993	15,226.14	7,257	7,737	7,489	24.57	305
1994	10,056.65	4,692	5,002	5,054	24.58	206
2000	1,880.00	728	776	1,104	24.50	45
2001	34,203.52	12,696	13,535	20,668	24.56	842
	2,031,068.61	982,612	1,047,569	983,500		39,983

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	738,872	787,716	4,010,157	35.70	112,329
2011	174,377.96	19,844	21,156	153,222	35.03	4,374
2014	13,588.09	595	634	12,954	32.75	396
2015	16,613.65	274	292	16,322	29.80	548
	5,002,452.84	759,585	809,798	4,192,655		117,647
	28,238,821.86	13,485,638	14,281,590	13,957,233		761,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3						2.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 2-2020						
NET SALVAGE PERCENT.. 0						
2015	11,241.26	1,143	1,448	9,793	4.42	2,216
	11,241.26	1,143	1,448	9,793		2,216
	11,241.26	1,143	1,448	9,793		2,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 19.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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						
1996	34,367.33	33,508	33,504	863	0.50	863
1997	28,523.09	26,384	26,381	2,142	1.50	1,428
1998	152,564.09	133,494	133,477	19,087	2.50	7,635
1999	431,825.70	356,256	356,210	75,616	3.50	21,605
2000	17,374.10	13,465	13,463	3,911	4.50	869
2001	28,832.75	20,904	20,901	7,932	5.50	1,442
2002	10,131.48	6,839	6,838	3,293	6.50	507
2003	58,882.74	36,802	36,797	22,086	7.50	2,945
2004	19,545.79	11,239	11,238	8,308	8.50	977
2005	12,973.40	6,811	6,810	6,163	9.50	649
2006	15,741.19	7,477	7,476	8,265	10.50	787
2007	98,862.25	42,016	42,011	56,851	11.50	4,944
2008	10,904.48	4,089	4,088	6,816	12.50	545
2009	366,901.89	119,243	119,228	247,674	13.50	18,346
2010	51,285.03	14,103	14,101	37,184	14.50	2,564
2013	49,177.44	6,147	6,146	43,031	17.50	2,459
2014	158,472.16	11,885	11,883	146,589	18.50	7,924
2015	279,924.16	6,998	6,998	272,927	19.50	13,996
	1,826,289.07	857,660	857,550	968,740		90,485

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 4.95

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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						
2011	2,725.73	2,453	2,726			
2012	8,397.64	5,878	8,398			
2013	66,396.58	33,198	138,844	72,447-		
	77,519.95	41,529	149,968	72,448-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2002	3,600.00	3,373	3,600			
2005	37,042.80	32,553	36,909	134	1.45	92
	40,642.80	35,926	40,509	134		92
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 0.23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
1978	14,177.75	14,178	14,178			
2012	16,490.72	5,829	13,600	2,891	6.40	452
	30,668.47	20,007	27,778	2,891		452
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 1.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1988	12,549.34	12,379	12,549			
	12,549.34	12,379	12,549			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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						
1996	111,607.41	108,817	108,194	3,413	0.50	3,413
1997	124,174.53	114,861	114,204	9,971	1.50	6,647
1998	125,968.97	110,223	109,592	16,377	2.50	6,551
1999	224,987.76	185,615	184,553	40,435	3.50	11,553
2000	129,059.40	100,021	99,449	29,610	4.50	6,580
2001	155,343.66	112,624	111,980	43,364	5.50	7,884
2002	160,394.15	108,266	107,646	52,748	6.50	8,115
2003	344,961.13	215,601	214,367	130,594	7.50	17,413
2004	376,497.34	216,486	215,247	161,250	8.50	18,971
2005	585,131.98	307,194	305,436	279,696	9.50	29,442
2006	582,434.35	276,656	275,073	307,361	10.50	29,272
2007	647,841.19	275,333	273,758	374,083	11.50	32,529
2008	251,796.92	94,424	93,884	157,913	12.50	12,633
2009	269,695.20	87,651	87,149	182,546	13.50	13,522
2010	162,964.81	44,815	44,559	118,406	14.50	8,166
2011	453,581.01	102,056	101,472	352,109	15.50	22,717
2012	368,654.37	64,515	64,146	304,508	16.50	18,455
2013	792,113.30	99,014	98,447	693,666	17.50	39,638
2014	465,207.03	34,891	34,691	430,516	18.50	23,271
2015	1,711,974.99	42,799	42,554	1,669,421	19.50	85,611
	8,044,389.50	2,701,862	2,686,401	5,357,988		402,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 5.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. 0						
1948	284.76	285	285			
1950	163.89	164	164			
1951	2,128.37	2,128	2,128			
1952	4,189.81	4,190	4,190			
1953	801.30	801	801			
1954	18,678.25	18,678	18,678			
1955	1,110.31	1,110	1,110			
1956	4,099.12	4,099	4,099			
1957	1,282.34	1,282	1,282			
1958	2,816.60	2,817	2,817			
1959	3,128.28	3,128	3,128			
1960	4,659.72	4,660	4,660			
1961	2,981.33	2,981	2,981			
1962	9,367.11	9,367	9,367			
1963	4,062.29	4,062	4,062			
1964	4,005.49	4,005	4,005			
1965	6,056.27	6,056	6,056			
1966	2,108.18	2,108	2,108			
1967	2,768.86	2,769	2,769			
1968	4,253.21	4,253	4,253			
1969	1,224.82	1,225	1,225			
1970	5,396.21	5,396	5,396			
1971	4,287.65	4,288	4,288			
1972	1,183.75	1,184	1,184			
1973	3,084.10	3,084	3,084			
1974	10,871.60	10,872	10,872			
1975	12,337.16	12,337	12,337			
1976	6,602.41	6,579	6,602			
1977	36,334.50	35,452	36,334			
1978	9,564.97	9,230	9,565			
1979	7,705.05	7,342	7,705			
1980	9,349.56	8,795	9,350			
1981	56,108.25	52,100	56,108			
1982	39,997.86	38,702	39,998			
1983	1,254.54	1,210	1,255			
1984	50,934.31	48,703	50,934			
1985	92,625.70	87,976	92,626			
1986	74,284.84	70,184	74,285			
1987	20,058.95	18,869	20,059			
1988	55,741.09	51,951	55,741			
1989	83,290.65	77,177	83,291			
1990	98,157.25	90,216	98,157			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2.5						
NET SALVAGE PERCENT.. 0						
1991	8,107.66	7,373	8,108			
1992	29,668.19	26,695	29,668			
1993	20,462.77	18,222	20,463			
1994	53,507.60	47,167	53,508			
1995	71,703.19	62,324	71,703			
1996	32,883.58	28,148	32,637	247	3.28	75
1997	35,224.58	29,652	34,381	844	3.48	243
1998	22,379.15	18,525	21,480	899	3.64	247
1999	21,409.68	17,415	20,193	1,217	3.78	322
2000	6,498.36	5,187	6,014	484	3.92	123
2001	30,317.91	23,696	27,475	2,843	4.05	702
2002	3,719.59	2,847	3,301	419	4.14	101
2003	47,178.73	35,148	40,754	6,425	4.28	1,501
2004	66,887.60	48,306	56,011	10,877	4.42	2,461
2005	14,736.28	10,198	11,824	2,912	4.67	624
2006	28,808.32	18,910	21,926	6,882	4.97	1,385
2007	37,931.66	23,214	26,917	11,015	5.39	2,044
2009	64,652.45	32,404	37,572	27,080	6.47	4,185
2013	15,373.86	3,229	3,744	11,630	9.40	1,237
	1,370,791.87	1,180,475	1,287,018	83,774		15,250

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 1.11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	56,157.92	47,734	46,959	9,199	1.50	6,133
2008	283,427.93	212,571	209,121	74,307	2.50	29,723
2009	105,386.95	68,502	67,390	37,997	3.50	10,856
2011	3,293.70	1,482	1,458	1,836	5.50	334
2012	82,937.84	29,028	28,556	54,382	6.50	8,366
2013	31,838.36	7,960	7,831	24,007	7.50	3,201
	563,042.70	367,277	361,315	201,728		58,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 10.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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						
2006	53,248.23	50,586	50,890	2,358	0.50	2,358
2008	14,386.49	10,790	10,855	3,531	2.50	1,412
2009	63,823.07	41,485	41,735	22,088	3.50	6,311
2010	45,540.21	25,047	25,198	20,342	4.50	4,520
2011	96,716.37	43,522	43,784	52,932	5.50	9,624
2012	102,456.20	35,860	36,075	66,381	6.50	10,212
2013	51,777.87	12,944	13,022	38,756	7.50	5,167
2014	172,905.94	25,936	26,092	146,814	8.50	17,272
2015	39,299.63	1,965	1,977	37,323	9.50	3,929
	640,154.01	248,135	249,628	390,526		60,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 9.50

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2019						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	101,990	109,782	47,126	3.50	13,465
2010	2,987.32	1,826	1,966	1,021	3.50	292
	159,895.44	103,816	111,748	48,147		13,757
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 8.60

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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						
1996	22,767.43	22,198	9,877	12,890	0.50	12,890
1997	23,206.36	21,466	9,551	13,655	1.50	9,103
2001	25,355.20	18,383	8,179	17,176	5.50	3,123
2003	7,182.75	4,489	1,997	5,186	7.50	691
2004	11,896.38	6,840	3,043	8,853	8.50	1,042
2005	39,965.68	20,982	9,336	30,630	9.50	3,224
2006	2,468.81	1,173	522	1,947	10.50	185
2007	878.14	373	166	712	11.50	62
2008	572.40	215	96	476	12.50	38
2009	4,753.12	1,545	687	4,066	13.50	301
2010	747,318.56	205,513	91,442	655,877	14.50	45,233
	886,364.83	303,177	134,896	751,469		75,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 8.56



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, 2015

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						
2011	653,875.15	588,488	565,460	88,415	0.50	88,415
2012	6,435.64	4,505	4,329	2,107	1.50	1,405
2013	126,304.80	63,152	60,681	65,624	2.50	26,250
2014	15,124.84	4,537	4,359	10,766	3.50	3,076
2015	13,608.38	1,361	1,308	12,300	4.50	2,733
	815,348.81	662,043	636,137	179,212		121,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 14.95

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	24,231	26,301	575	1.26	456
2008	22,536.44	17,883	19,411	3,125	1.95	1,603
2014	22,224.80	5,556	6,030	16,194	4.50	3,599
	71,637.08	47,670	51,742	19,895		5,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 7.90

## 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, 2015

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						
1996	13,271.66	12,940	12,973	299	0.50	299
1998	24,630.46	21,552	21,607	3,023	2.50	1,209
1999	6,158.53	5,081	5,094	1,065	3.50	304
2001	3,769.21	2,733	2,740	1,029	5.50	187
2002	6,694.08	4,519	4,531	2,163	6.50	333
2003	22,684.22	14,178	14,215	8,469	7.50	1,129
2004	5,698.56	3,277	3,285	2,414	8.50	284
2007	1,760.05	748	750	1,010	11.50	88
	84,666.77	65,028	65,195	19,472		3,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 4.53

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, 2015

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						
2011	1,428,496.99	1,285,647	1,293,717	134,780	0.50	134,780
2012	965,686.61	675,981	680,224	285,463	1.50	190,309
2013	621,616.37	310,808	312,759	308,857	2.50	123,543
2014	1,020,522.82	306,157	308,079	712,444	3.50	203,555
2015	1,226,704.17	122,670	123,440	1,103,264	4.50	245,170
	5,263,026.96	2,701,263	2,718,219	2,544,808		897,357
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 17.05

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CIS SOFTWARE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2017						
NET SALVAGE PERCENT.. 0						
2006	255,504.00	211,069	202,995	52,509	2.00	26,254
2007	51,330.00	41,553	39,963	11,367	2.00	5,684
2009	2,512,072.91	1,921,007	1,847,520	664,553	2.00	332,276
	2,818,906.91	2,173,629	2,090,478	728,429		364,214

ALL OTHER  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	3,318,725.54	3,318,726	3,318,726			
2002	1,046,339.42	1,046,339	1,046,339			
2003	438,850.27	438,850	438,850			
2004	1,618,005.93	1,618,006	1,618,006			
2005	418,287.86	418,288	418,288			
2006	2,620,417.61	2,489,397	2,620,418			
2007	3,369,356.05	2,863,953	3,369,356			
2008	259,506.50	194,630	242,016	17,491	2.50	6,996
2009	775,538.10	504,100	626,831	148,707	3.50	42,488
2010	324,586.33	178,522	221,986	102,600	4.50	22,800
2011	24,265.04	10,919	13,577	10,688	5.50	1,943
2012	2,890,937.57	1,011,828	1,258,173	1,632,765	6.50	251,195
2013	431,236.80	107,809	134,057	297,180	7.50	39,624
2014	981,639.65	147,246	183,095	798,544	8.50	93,946
2015	979,404.89	48,970	60,892	918,512	9.50	96,685
	20,299,303.07	15,199,789	16,372,816	3,926,488		555,677
	23,118,209.98	17,373,418	18,463,294	4,654,917		919,891

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 3.98

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	607,452	607,986	259,803	4.50	57,734
2006	1,660,897.57	1,051,896	1,052,820	608,078	5.50	110,560
2007	3,042,652.35	1,724,180	1,725,695	1,316,957	6.50	202,609
2008	2,908,998.47	1,454,499	1,455,777	1,453,221	7.50	193,763
2011	457,198.79	137,160	137,280	319,919	10.50	30,468
2012	533,950.04	124,587	124,697	409,253	11.50	35,587
2013	527,925.94	87,989	88,066	439,860	12.50	35,189
2014	495,556.48	49,556	49,599	445,957	13.50	33,034
	10,494,968.90	5,237,319	5,241,920	5,253,048		698,944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 6.66

**READING SERVICE CENTER - INFORMATION SERVICES**



UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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	414,461	441,859	133,039	14.21	9,362
1975	7,158.54	5,128	5,467	1,692	14.22	119
1976	1,629.59	1,159	1,236	394	14.23	28
1977	2,106.01	1,488	1,586	520	14.24	37
1978	554.20	389	415	139	14.24	10
1979	6,707.24	4,668	4,977	1,730	14.25	121
1980	28,233.56	19,491	20,779	7,455	14.26	523
1981	44,870.26	30,711	32,741	12,129	14.27	850
1982	427.88	300	320	108	14.14	8
1983	1,273.20	883	941	332	14.26	23
1984	1,922.47	1,322	1,409	513	14.20	36
1985	15,545.14	10,580	11,279	4,266	14.20	300
1986	1,122.78	755	805	318	14.23	22
1987	100.24	67	71	29	14.12	2
1989	40,014.11	25,945	27,660	12,354	14.23	868
1990	23,330.17	14,964	15,953	7,377	14.12	522
1992	95,013.29	58,984	62,883	32,130	14.20	2,263
1993	1,839.65	1,124	1,198	642	14.26	45
1994	27,141.96	16,339	17,419	9,723	14.21	684
1995	4,582.00	2,705	2,884	1,698	14.22	119
1996	248.50	144	154	94	14.17	7
1998	683.50	378	403	280	14.15	20
2000	72,144.40	37,688	40,180	31,964	14.17	2,256
2001	73,338.56	37,109	39,562	33,777	14.15	2,387
2002	5,526.75	2,694	2,872	2,655	14.20	187
2003	201.42	94	100	101	14.17	7
2004	1,508.64	675	720	789	14.21	56
2005	4,812.03	2,046	2,181	2,631	14.19	185
2006	458.13	184	196	262	14.14	19
2007	379,291.04	142,500	151,921	227,370	14.12	16,103
2008	444,898.44	154,157	164,349	280,549	14.15	19,827
2009	14,014.85	4,417	4,709	9,306	14.12	659
2010	2,629.36	739	788	1,841	14.07	131
2011	3,560.30	864	921	2,639	14.05	188

UGI UTILITIES, INC. - INFORMATION SERVICES  
 READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2015

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						
2012	294.73	59	63	232	13.98	17
2014	5,428.44	535	570	4,858	13.72	354
2015	44,082.18	1,605	1,711	42,371	13.24	3,200
	1,931,591.08	997,351	1,063,282	868,309		61,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 3.19

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

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
305.00		154,467.00		154,467.00-
375.00	41,712.00			
376.10	1,239,636.00	199,265.00		199,265.00-
376.20	217,723.00	5,480.00		5,480.00-
376.30	444,510.00	10,285.00		10,285.00-
378.00	191,304.00	37,270.00		37,270.00-
380.00	3,059,410.00	1,321,529.00		1,321,529.00-
381.00	371,927.00			
382.00	51,691.00	8,440.00		8,440.00-
383.00		281,192.00		281,192.00-
384.00	119.00	5,772.00		5,772.00-
385.00	3,921.00			
387.00	2,174.00	4,330.00		4,330.00-
390.10	14,925.00			
391.00	210,042.00			
391.10	380,518.00			
394.00	148,133.00			
397.00	6,508.00			
	6,384,253.00	2,028,030.00		2,028,030.00-
2012 TRANSACTION YEAR				
305.00		439,982.00		439,982.00-
376.10	965,846.00	221,790.00		221,790.00-
376.20	210,877.00	122,349.00		122,349.00-
376.30	375,635.00	11,061.00		11,061.00-
378.00	237,165.00	96,905.00	18,148.00	78,757.00-
378.10	1,490,938.00			
380.00	3,662,161.00	1,067,901.00		1,067,901.00-
381.00	917,422.00	13,752.00	11,238.00	2,514.00-
382.00	40,757.00	3,072.00		3,072.00-
383.00		41,383.00		41,383.00-
384.00	164.00	1,357.00		1,357.00-
387.00	7,080.00			
387.10	127,795.00			
390.10	108,894.00	39,977.00		39,977.00-
391.00	488,232.00			
391.10	185,896.00			
392.20	14,405.00			
394.00	53,401.00			
398.00	1,060.00			
	8,887,728.00	2,059,529.00	29,386.00	2,030,143.00-

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
305.00		206,178.00		206,178.00-
376.10	1,330,604.00	36,113.00		36,113.00-
376.20	205,693.00	182,638.00		182,638.00-
376.30	428,255.00	73,057.00		73,057.00-
378.00	136,104.00	125,153.00	30,924.00	94,229.00-
380.00	6,048,284.00	4,358,882.00		4,358,882.00-
381.00	839,723.00			
382.00	290.00	6,395.00		6,395.00-
383.00		793,334.00		793,334.00-
384.00	45.00	4,676.00		4,676.00-
386.30		2,588.00		2,588.00-
390.10		244,059.00		244,059.00-
390.20	229,762.00			
391.00	247,136.00			
392.20	14,163.00		2,963.00	2,963.00
394.00	163,099.00			
396.00	14,278.00			
398.00	2,080.00			
	9,659,516.00	6,033,073.00	33,887.00	5,999,186.00-
TOTAL	44,319,015.00	17,651,231.00	107,389.00	17,543,842.00-

**COMMON PLANT**



UGI UTILITIES, INC. - COMMON PLANT

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
391.00			366,822.00	366,822.00
391.10	47,951.00			
	47,951.00		366,822.00	366,822.00
2012 TRANSACTION YEAR				
391.10	31,128.00			
	31,128.00			
2013 TRANSACTION YEAR				
391.10	23,992.00			
	23,992.00			
2014 TRANSACTION YEAR				
391.00	4,540.00			
391.10	12,429.00			
	16,969.00			
2015 TRANSACTION YEAR				
390.20	1,448,677.00			
391.00	812,862.00			
391.10	93,647.00			
	2,355,186.00			
TOTAL	2,475,226.00		366,822.00	366,822.00

**INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
391.00	14,202.00			
391.10	1,260,520.00			
	1,274,722.00			
2012 TRANSACTION YEAR				
391.10	670,272.00			
398.00	2,008.00			
	672,280.00			
2013 TRANSACTION YEAR				
391.00	22,224.00			
391.10	1,692,864.00			
	1,715,088.00			
2014 TRANSACTION YEAR				
391.00	4,810.00			
391.10	781,032.00			
	785,842.00			
2015 TRANSACTION YEAR				
391.00	36,527.00			
391.10	925,747.00			
	962,274.00			
TOTAL	5,410,206.00			