

UGI Electric Exhibit C (Historic)  
Witness: J. F. Wiedmayer

# UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2017-2640058

## **2017 DEPRECIATION STUDY**

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

*Prepared by:*



*Excellence Delivered **As Promised***

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2017-2640058

2017 DEPRECIATION STUDY

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

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



*Excellence Delivered **As Promised***

January 15, 2018

Ms. Megan Mattern  
Controller and Principal Accounting Officer  
UGI Utilities, Inc. - Electric 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 electric plant as of September 30, 2017. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Electric Exhibit C (Future), "2018 Depreciation Study - Calculated Annual Depreciation Accruals Related to as of September 30, 2018".

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

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

JFW:mle

063345.100

**Gannett Fleming Valuation and Rate Consultants, LLC**

P.O. Box 80794 • Valley Forge, PA 19484-0794 | 1010 Adams Avenue • Audubon, PA 19403-2402  
t: 610.650.8101 • f: 610.650.8190

[www.gfvrc.com](http://www.gfvrc.com)

## TABLE OF CONTENTS

<b>PART I. INTRODUCTION .....</b>	<b>I-1</b>
Scope .....	I-2
Basis .....	I-2
Depreciation .....	I-2
Service Life Estimates .....	I-2
Remaining Life Annual Accruals .....	I-3
Amortization of Net Salvage .....	I-3
<b>PART II. RESULTS OF STUDY .....</b>	<b>II-1</b>
Description of Summary Tabulations .....	II-2
Detailed Tabulations of Depreciation Calculations .....	II-2
Table 1    Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2017 .....	II-3
Table 2    Amortization of Experienced Net Salvage .....	II-5
<b>PART III. DETAILED DEPRECIATION CALCULATIONS .....</b>	<b>III-1</b>
Utility Plant in Service .....	III-2
Electric Plant .....	III-3
Common Plant .....	III-48
Information Services .....	III-53
Reading Service Center – Information Services .....	III-58
<b>PART IV. EXPERIENCED NET SALVAGE .....</b>	<b>IV-1</b>
Electric Plant .....	IV-2
Common Plant .....	IV-6
Information Services .....	IV-8

---

## PART I. INTRODUCTION

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

**PART I. INTRODUCTION**

**SCOPE**

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

**BASIS**

**Depreciation**

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

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation as of September 30, 2017, are set forth in Table 1 and are based on company data through 2016. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the

Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2017.

### **Remaining Life Annual Accruals**

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

### **Amortization of Net Salvage**

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

---

## PART II. RESULTS OF STUDY



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

### **DESCRIPTION OF SUMMARY TABULATIONS**

The tables on pages II-3 through II-5 summarize the results of the depreciation studies for electric plant at September 30, 2017. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at September 30, 2017.

Table 2 presents the amortization of experienced net salvage based on the five-year period, 2013-2017. 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, remaining life, and calculated remaining life accrual.

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
<b>ELECTRIC PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
361		50 - R3	11,459	7,361	4,098	2.50	286
362		40 - S1	1,742,908	136,836	1,606,072	5.19	90,451
364		56 - R2.5	38,358,069	12,500,003	25,858,066	1.95	748,239
365		55 - R1	32,811,071	9,696,167	23,114,904	2.26	741,548
366		65 - R3	5,879,660	1,811,798	4,067,862	1.50	88,410
367		40 - R2	8,158,147	2,696,846	5,461,301	3.02	246,665
368.1		43 - S1	13,202,282	7,113,929	6,088,353	2.00	263,429
368.2		35 - R2	9,153,171	4,977,211	4,175,960	2.39	219,094
369		50 - R2	13,336,764	6,251,682	7,085,082	1.83	243,560
370.1		33 - R1.5	2,802,014	1,904,272	897,742	2.35	65,896
370.2		70 - R5	1,888,053	683,500	1,204,553	1.33	25,191
370.3		20 - S3	4,892,183	3,316,563	1,575,620	3.35	163,879
371		30 - O1	1,916,922	730,370	1,186,552	4.24	81,214
371.5		20 - R1.5	347,656	311,695	35,961	1.56	5,423
373		34 - L0	1,567,588	826,763	740,825	2.79	43,754
<b>TOTAL DISTRIBUTION PLANT</b>			<b>136,067,947</b>	<b>52,964,996</b>	<b>83,102,951</b>	<b>2.22</b>	<b>3,027,039</b>
<b>GENERAL PLANT</b>							
390.1							
		100 - R1	1,074,596	628,390	446,206	2.99	32,097
	6-2032						
		SQUARE	15,111	15,111	0	-	0
	6-2023						
		FULLY ACCRUED	14,541	14,541	0	-	0
		100 - R1	76,179	76,179	0	-	0
	6-2025						
		100 - R1	19,895	17,708	2,187	0.42	84
	12-2047						
			<u>1,200,322</u>	<u>751,929</u>	<u>448,393</u>	<u>2.68</u>	<u>32,181</u>
	<i>SUBTOTAL ACCOUNT 390.1</i>						
390.2	6-2016	SQUARE	53,383	63,803	(10,420)	-	0
391		20 - SQ	32,577	11,472	21,105	5.07	1,652
391.1		5 - SQ	24,214	10,623	13,591	14.85	3,596
391.92		5 - SQ	607,693	517,036	90,657	14.92	90,658
393		10 - SQ	15,656	12,827	2,829	4.78	749
394		20 - SQ	816,881	322,714	494,167	4.96	40,524
395		10 - SQ	169,293	83,567	85,726	9.92	16,799
397		10 - SQ	1,188,107	864,570	323,537	8.87	105,392
398		10 - SQ	97,653	68,903	28,750	9.20	8,988
<b>TOTAL GENERAL PLANT</b>			<b>4,205,779</b>	<b>2,707,444</b>	<b>1,498,335</b>	<b>7.15</b>	<b>300,539</b>
<b>SPECIAL DEPRECIABLE PLANT</b>							
392.2				100	(100)	-	0
396		20 - S0	145,839	143,170	2,669	0.21	308
<b>TOTAL SPECIAL DEPRECIABLE PLANT</b>			<b>145,839</b>	<b>143,270</b>	<b>2,569</b>	<b>0.21</b>	<b>308</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>140,419,565</b>	<b>55,815,710</b>	<b>84,603,855</b>	<b>2.37</b>	<b>3,327,886</b>
<b>NONDEPRECIABLE PLANT</b>							
301.1			1,602				
302.1			6,436				
360.1			83,832				
360.2			14,336				
389.1			89,222				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>195,428</b>				
<b>TOTAL ELECTRIC PLANT</b>			<b>140,614,993</b>				
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 22.5572%			1,003,542	643,041	338,562		67,863
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>			<b>139,611,451</b>	<b>55,172,669</b>	<b>84,265,293</b>		<b>3,260,023</b>



## UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,278				
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	3-2019	SQUARE	163,321	77,496	85,825	35.03	57,217
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	840,391	173,431	666,960	7.02	59,016
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	186,806	96,429	90,377	33.43	62,454
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	63,262	8,375	3.78	2,710
<b>TOTAL COMMON PLANT</b>			<b>8,348,397</b>	<b>410,618</b>	<b>851,537</b>	<b>2.21</b>	<b>181,397</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%</b>			<b>472,519</b>	<b>23,241</b>	<b>48,197</b>		<b>10,267</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	71,395	59,091	12,304	4.24	3,029
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	9,050,697	2,776,901	6,273,796	20.56	1,861,119
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	18,881,670	14,295,647	4,586,023	3.85	727,150
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	80,027,929	7,227,155	72,800,774	7.09	5,676,911
<b>TOTAL INFORMATION SERVICES</b>			<b>108,031,691</b>	<b>24,358,794</b>	<b>83,672,897</b>	<b>7.65</b>	<b>8,268,209</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%</b>			<b>10,068,554</b>	<b>2,270,240</b>	<b>7,798,314</b>		<b>770,597</b>
<b>READING SERVICE CENTER</b>							
390 STRUCTURES AND IMPROVEMENTS	6-2030	100 - R1	1,970,709	1,196,596	774,113	3.19	62,897
<b>TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%</b>			<b>220,916</b>	<b>134,138</b>	<b>86,778</b>		<b>7,051</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>			<b>10,761,989</b>	<b>2,427,619</b>	<b>7,933,289</b>		<b>787,915</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%			2,427,603	547,603	1,789,528		177,732
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>			<b>8,334,386</b>	<b>1,880,016</b>	<b>6,143,761</b>		<b>610,183</b>
<b>TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>			<b>147,945,837</b>	<b>57,052,685</b>	<b>90,409,054</b>		<b>3,870,206</b>
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							502,651
<b>GRAND TOTAL</b>			<b>147,945,837</b>	<b>57,052,685</b>	<b>90,409,054</b>		<b>4,372,857</b>

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2013		2014		2015		2016		2017		NET SALVAGE (12)	NET SALVAGE ACCURAL (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>ELECTRIC PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
361	0	0	0	0	0	0	0	0	0	0	0	0
362	0	0	0	0	(2,000)	2,021	0	(34)	0	0	(13)	(3)
364	0	188,727	0	205,410	0	327,581	0	351,318	0	315,585	1,388,621	277,724
365	0	61,851	0	63,043	0	81,961	0	75,887	0	91,147	373,889	74,778
366	0	1,027	0	2,781	0	3,074	0	884	0	13,832	21,598	4,320
367	0	8,847	0	9,392	0	8,629	0	3,188	0	12,707	42,763	8,553
368.1	0	1,209	0	708	0	2,387	0	0	0	7,007	11,311	2,262
368.2	0	10,465	0	13,090	0	19,592	0	20,208	0	16,645	80,000	16,000
369	0	95,961	0	63,878	0	67,963	0	64,224	0	59,124	351,150	70,230
370.1	0	0	0	0	0	0	0	0	0	0	0	0
370.2	0	5,156	0	3,442	0	3,378	0	3,071	0	2,789	17,836	3,567
370.3	0	0	0	0	0	0	0	0	0	0	0	0
371	0	15,766	0	23,317	0	10,296	0	19,949	0	13,648	82,976	16,595
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	7,232	0	7,986	0	22,892	0	15,458	0	16,397	69,965	13,993
<b>TOTAL</b>	<b>0</b>	<b>396,241</b>	<b>0</b>	<b>393,047</b>	<b>(2,000)</b>	<b>549,774</b>	<b>0</b>	<b>554,153</b>	<b>0</b>	<b>548,881</b>	<b>2,440,096</b>	<b>488,019</b>
<b>GENERAL PLANT</b>												
390.1	0	0	0	0	0	93,483	0	1,488	0	0	94,971	18,994
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.92	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	(502)	0	0	0	0	0	0	0	0	0	(502)	(100)
392.4	0	0	0	0	0	0	0	0	0	0	0	0
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(502)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,483</b>	<b>0</b>	<b>1,488</b>	<b>0</b>	<b>0</b>	<b>94,469</b>	<b>18,894</b>
<b>TOTAL ELECTRIC</b>	<b>(502)</b>	<b>396,241</b>	<b>0</b>	<b>393,047</b>	<b>(2,000)</b>	<b>643,257</b>	<b>0</b>	<b>555,641</b>	<b>0</b>	<b>548,881</b>	<b>2,534,565</b>	<b>506,913</b>
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 22.5572%												
	(113)	0	0	0	0	21,087	0	336	0	0	21,310	4,262
<b>TOTAL</b>	<b>(389)</b>	<b>396,241</b>	<b>0</b>	<b>393,047</b>	<b>(2,000)</b>	<b>622,170</b>	<b>0</b>	<b>555,305</b>	<b>0</b>	<b>548,881</b>	<b>2,513,255</b>	<b>502,651</b>
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>												
<b>COMMON PLANT</b>												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(389)</b>	<b>396,241</b>	<b>0</b>	<b>393,047</b>	<b>(2,000)</b>	<b>622,170</b>	<b>0</b>	<b>555,305</b>	<b>0</b>	<b>548,881</b>	<b>2,513,255</b>	<b>502,651</b>

---

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

**UTILITY PLANT IN SERVICE**

**ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1975	10,973.98	7,838	7,060	3,914	14.29	274
1977	485.00	334	301	184	15.55	12
	11,458.98	8,172	7,361	4,098		286
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 2.50



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1924	2,726.13	2,726	2,726			
1925	891.49	891	891			
1926	6,327.63	6,328	6,328			
1927	838.75	839	839			
1929	16,102.09	16,102	16,102			
1937	402.93	403	403			
1938	223.98	223	68	156	0.23	156
1939	211.25	209	64	147	0.47	147
1941	660.04	644	196	464	1.00	464
1942	4,298.16	4,162	1,269	3,029	1.27	2,385
1944	1,667.13	1,592	486	1,181	1.81	652
1945	169.98	161	49	121	2.09	58
1948	2,581.26	2,392	730	1,851	2.93	632
1949	20,539.16	18,891	5,762	14,777	3.21	4,603
1950	9,640.41	8,797	2,683	6,957	3.50	1,988
1951	6,911.66	6,257	1,908	5,004	3.79	1,320
1952	22,426.94	20,134	6,141	16,286	4.09	3,982
1953	113.87	101	31	83	4.38	19
1955	32,440.47	28,394	8,660	23,780	4.99	4,766
1956	6,451.85	5,599	1,708	4,744	5.29	897
1957	946.99	814	248	699	5.60	125
1958	31,931.85	27,206	8,298	23,634	5.92	3,992
1959	11,300.76	9,541	2,910	8,391	6.23	1,347
1960	4,956.55	4,145	1,264	3,693	6.55	564
1961	9,259.38	7,667	2,339	6,920	6.88	1,006
1962	43,304.98	35,499	10,828	32,477	7.21	4,504
1963	5,849.91	4,747	1,448	4,402	7.54	584
1964	10,327.18	8,293	2,529	7,798	7.88	990
1965	5,310.06	4,219	1,287	4,023	8.22	489
1966	3,389.69	2,664	813	2,577	8.56	301
1967	25,575.36	19,872	6,061	19,514	8.92	2,188
1968	3,295.48	2,532	772	2,523	9.27	272
1969	40,224.28	30,540	9,315	30,909	9.63	3,210
1970	1,831.84	1,374	419	1,413	10.00	141
1971	11,267.91	8,347	2,546	8,722	10.37	841
1972	24,807.81	18,141	5,533	19,275	10.75	1,793
1973	7,592.32	5,480	1,671	5,921	11.13	532
1974	2,828.91	2,013	614	2,215	11.53	192
1975	5,724.08	4,018	1,226	4,498	11.92	377
1976	1,029.97	712	217	813	12.33	66
1977	7,612.48	5,188	1,582	6,030	12.74	473
1978	518.65	348	106	413	13.16	31
1982	4,002.93	2,921	891	3,112	13.06	238

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1984	2,671.18	1,892	577	2,094	13.70	153
1987	444.06	298	91	353	14.79	24
1991	20,744.60	12,797	3,903	16,842	16.30	1,033
1997	24,305.09	12,707	3,876	20,429	18.71	1,092
2008	8,584.00	2,414	736	7,848	24.28	323
2011	2,255.73	449	137	2,119	26.18	81
2015	60,452.48	4,776	1,457	58,995	29.15	2,024
2016	16,194.19	771	235	15,959	30.04	531
2017	1,208,742.17	19,219	5,863	1,202,879	30.95	38,865
	1,742,908.05	386,449	136,836	1,606,072		90,451
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 5.19

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,555.46	6,382	6,555			
1920	5,315.99	5,150	5,294	22	1.75	13
1921	63.46	61	63			
1922	46.87	45	46	1	2.30	
1923	203.56	194	199	5	2.57	2
1924	125.36	119	122	3	2.84	1
1925	154.83	146	150	5	3.11	2
1926	1,516.53	1,425	1,465	52	3.37	15
1927	1,206.39	1,128	1,160	46	3.62	13
1928	1,422.63	1,325	1,362	61	3.86	16
1929	853.45	791	813	40	4.08	10
1930	3,496.43	3,227	3,317	179	4.31	42
1931	371.99	342	352	20	4.53	4
1932	3,620.15	3,313	3,406	214	4.75	45
1933	8,606.87	7,845	8,065	542	4.96	109
1934	6,469.52	5,871	6,036	434	5.18	84
1935	12,517.28	11,310	11,627	890	5.40	165
1936	15,091.27	13,574	13,954	1,137	5.63	202
1937	7,111.73	6,369	6,548	564	5.85	96
1938	3,649.55	3,253	3,344	306	6.08	50
1939	5,647.54	5,011	5,151	497	6.31	79
1940	8,619.24	7,613	7,826	793	6.54	121
1941	16,022.35	14,083	14,478	1,544	6.78	228
1942	11,135.47	9,740	10,013	1,122	7.02	160
1943	15,057.62	13,106	13,473	1,585	7.26	218
1944	13,721.30	11,879	12,212	1,509	7.52	201
1945	16,172.19	13,928	14,318	1,854	7.77	239
1946	23,305.26	19,964	20,524	2,781	8.03	346
1947	19,296.78	16,437	16,898	2,399	8.30	289
1948	27,296.66	23,115	23,763	3,534	8.58	412
1949	25,612.63	21,560	22,164	3,449	8.86	389
1950	18,187.16	15,212	15,638	2,549	9.16	278
1951	34,723.10	28,851	29,660	5,063	9.47	535
1952	25,469.51	21,022	21,611	3,859	9.78	395
1953	22,832.14	18,710	19,234	3,598	10.11	356
1954	27,039.48	21,989	22,605	4,434	10.46	424
1955	42,445.46	34,252	35,212	7,233	10.81	669
1956	29,864.06	23,902	24,572	5,292	11.18	473
1957	27,575.09	21,878	22,491	5,084	11.57	439
1958	46,575.09	36,620	37,646	8,929	11.97	746
1959	46,826.56	36,466	37,488	9,339	12.39	754
1960	37,603.54	28,995	29,808	7,796	12.82	608
1961	56,271.13	42,937	44,140	12,131	13.27	914

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1962	48,962.95	36,958	37,994	10,969	13.73	799
1963	65,027.53	48,527	49,887	15,141	14.21	1,066
1964	67,401.42	49,709	51,102	16,299	14.70	1,109
1965	105,838.13	77,091	79,252	26,586	15.21	1,748
1966	91,997.73	66,140	67,994	24,004	15.74	1,525
1967	64,835.22	45,987	47,276	17,559	16.28	1,079
1968	102,739.09	71,862	73,876	28,863	16.83	1,715
1969	137,468.34	94,756	97,412	40,056	17.40	2,302
1970	167,752.67	113,892	117,084	50,669	17.98	2,818
1971	221,663.56	148,158	152,311	69,353	18.57	3,735
1972	161,904.77	106,452	109,436	52,469	19.18	2,736
1973	241,780.56	156,294	160,675	81,106	19.80	4,096
1974	325,687.42	206,812	212,609	113,078	20.44	5,532
1975	253,914.47	158,333	162,771	91,143	21.08	4,324
1976	271,849.90	166,315	170,976	100,874	21.74	4,640
1977	293,707.20	176,171	181,109	112,598	22.41	5,024
1978	324,155.55	190,500	195,839	128,317	23.09	5,557
1979	387,400.08	222,895	229,142	158,258	23.78	6,655
1980	277,862.45	156,398	160,782	117,080	24.48	4,783
1981	273,452.68	150,497	154,715	118,738	25.18	4,716
1982	286,240.39	173,548	178,412	107,828	22.89	4,711
1983	327,053.21	193,779	199,210	127,843	23.55	5,429
1984	339,304.21	196,321	201,823	137,481	24.22	5,676
1985	308,408.27	175,053	179,959	128,449	24.57	5,228
1986	377,345.16	208,710	214,560	162,785	25.25	6,447
1987	449,623.27	242,077	248,862	200,761	25.93	7,742
1988	472,051.07	247,166	254,094	217,957	26.61	8,191
1989	697,975.82	354,921	364,869	333,107	27.31	12,197
1990	674,641.28	334,622	344,001	330,640	27.69	11,941
1991	733,697.65	352,468	362,347	371,351	28.39	13,080
1992	982,875.53	456,644	469,443	513,433	29.10	17,644
1993	754,663.34	340,278	349,815	404,848	29.68	13,640
1994	968,057.15	423,138	434,998	533,059	30.26	17,616
1995	1,317,207.42	554,281	569,816	747,391	30.97	24,133
1996	1,266,690.82	514,783	529,211	737,480	31.41	23,479
1997	961,628.46	374,554	385,052	576,576	32.13	17,945
1998	931,315.47	346,822	356,543	574,772	32.86	17,492
1999	782,629.79	277,990	285,781	496,849	33.58	14,796
2000	714,100.87	242,437	249,232	464,869	34.05	13,653
2001	969,598.32	312,017	320,762	648,836	34.78	18,655
2002	823,639.99	250,222	257,235	566,405	35.52	15,946
2003	985,686.14	282,990	290,922	694,764	36.01	19,294
2004	1,111,583.90	298,571	306,939	804,645	36.75	21,895

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
2005	1,124,122.27	281,031	288,908	835,214	37.50	22,272
2006	1,079,998.35	250,884	257,916	822,082	38.00	21,634
2007	932,710.73	198,854	204,427	728,284	38.76	18,790
2008	1,094,997.32	213,305	219,283	875,714	39.28	22,294
2009	1,081,964.87	190,426	195,763	886,202	39.81	22,261
2010	1,038,861.65	162,062	166,604	872,258	40.58	21,495
2011	1,428,474.27	194,987	200,452	1,228,022	41.12	29,864
2012	909,860.97	106,636	109,625	800,236	41.45	19,306
2013	1,195,198.86	115,695	118,938	1,076,261	42.01	25,619
2014	1,599,047.69	122,007	125,427	1,473,621	42.37	34,780
2015	1,549,722.43	86,010	88,421	1,461,301	42.55	34,343
2016	1,744,352.73	59,657	61,329	1,683,024	42.36	39,731
2017	1,781,639.34	21,380	21,979	1,759,660	41.00	42,919
	38,358,069.41	12,159,213	12,500,003	25,858,066		748,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 1.95

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1924	5,899.98	5,311	5,702	198	5.49	36
1925	16,376.39	14,649	15,728	648	5.80	112
1926	44,582.38	39,638	42,556	2,026	6.10	332
1927	16,862.32	14,897	15,994	868	6.41	135
1928	20,180.12	17,715	19,019	1,161	6.72	173
1929	15,218.58	13,271	14,248	971	7.04	138
1930	30,364.74	26,301	28,237	2,128	7.36	289
1931	14,034.54	12,075	12,964	1,071	7.68	139
1932	16,397.87	14,010	15,042	1,356	8.01	169
1933	23,450.72	19,895	21,360	2,091	8.34	251
1934	17,872.33	15,052	16,160	1,712	8.68	197
1935	8,263.96	6,909	7,418	846	9.02	94
1936	1,899.66	1,576	1,692	208	9.36	22
1937	5,087.12	4,189	4,497	590	9.71	61
1938	9,575.50	7,822	8,398	1,178	10.07	117
1939	18,571.96	15,050	16,158	2,414	10.43	231
1940	13,792.72	11,087	11,903	1,890	10.79	175
1941	10,612.88	8,459	9,082	1,531	11.16	137
1942	2,551.32	2,016	2,164	387	11.53	34
1943	5,385.99	4,220	4,531	855	11.91	72
1944	3,871.80	3,007	3,228	644	12.29	52
1945	9,215.51	7,091	7,613	1,603	12.68	126
1946	22,202.96	16,927	18,173	4,030	13.07	308
1947	31,950.41	24,125	25,901	6,049	13.47	449
1948	27,408.78	20,497	22,006	5,403	13.87	390
1949	45,909.24	33,998	36,501	9,408	14.27	659
1950	36,005.41	26,389	28,332	7,673	14.69	522
1951	34,132.43	24,755	26,578	7,554	15.11	500
1952	21,734.79	15,598	16,746	4,989	15.53	321
1953	21,715.88	15,414	16,549	5,167	15.96	324
1954	35,837.04	25,158	27,010	8,827	16.39	539
1955	57,265.49	39,742	42,668	14,597	16.83	867
1956	35,135.43	24,097	25,871	9,264	17.28	536
1957	51,921.23	35,184	37,774	14,147	17.73	798
1958	26,000.88	17,402	18,683	7,318	18.19	402
1959	33,979.25	22,457	24,110	9,869	18.65	529
1960	35,812.65	23,363	25,083	10,730	19.12	561
1961	57,009.69	36,694	39,396	17,614	19.60	899
1962	55,010.40	34,927	37,499	17,511	20.08	872
1963	81,488.58	51,012	54,768	26,721	20.57	1,299
1964	115,193.00	71,084	76,318	38,875	21.06	1,846
1965	96,138.19	58,452	62,756	33,382	21.56	1,548
1966	56,001.70	33,530	35,999	20,003	22.07	906

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1967	62,685.43	36,950	39,670	23,015	22.58	1,019
1968	104,170.41	60,419	64,867	39,303	23.10	1,701
1969	216,524.32	123,538	132,634	83,890	23.62	3,552
1970	182,992.30	102,642	110,199	72,793	24.15	3,014
1971	211,396.18	116,498	125,075	86,321	24.69	3,496
1972	128,594.41	69,581	74,704	53,890	25.24	2,135
1973	176,535.78	93,756	100,659	75,877	25.79	2,942
1974	270,418.06	140,912	151,287	119,131	26.34	4,523
1975	286,572.32	146,361	157,137	129,435	26.91	4,810
1976	222,504.16	111,332	119,529	102,975	27.48	3,747
1977	344,532.63	168,821	181,251	163,282	28.05	5,821
1978	255,085.48	122,301	131,306	123,779	28.63	4,323
1979	236,817.80	111,004	119,177	117,641	29.22	4,026
1980	172,530.94	78,988	84,804	87,727	29.82	2,942
1981	206,539.28	92,304	99,100	107,439	30.42	3,532
1982	213,535.43	122,697	131,731	81,804	26.10	3,134
1983	121,046.21	67,992	72,998	48,048	26.73	1,798
1984	98,189.51	54,201	58,192	39,998	26.99	1,482
1985	119,298.97	64,254	68,985	50,314	27.63	1,821
1986	166,968.66	88,176	94,668	72,301	27.92	2,590
1987	141,394.43	73,143	78,528	62,866	28.23	2,227
1988	253,486.41	128,264	137,708	115,778	28.55	4,055
1989	299,678.08	147,322	158,169	141,509	29.22	4,843
1990	326,137.46	156,416	167,932	158,205	29.57	5,350
1991	516,485.48	241,302	259,068	257,417	29.93	8,601
1992	644,405.63	292,882	314,446	329,960	30.31	10,886
1993	386,640.45	171,514	184,142	202,498	30.57	6,624
1994	535,284.22	231,457	248,498	286,786	30.85	9,296
1995	849,523.35	355,526	381,702	467,821	31.26	14,965
1996	826,795.37	334,191	358,796	467,999	31.69	14,768
1997	682,692.68	265,909	285,487	397,206	32.13	12,362
1998	692,692.30	260,729	279,926	412,766	32.31	12,775
1999	540,399.48	194,976	209,331	331,068	32.78	10,100
2000	433,248.80	150,121	161,174	272,075	33.01	8,242
2001	659,656.57	218,742	234,847	424,810	33.25	12,776
2002	454,617.95	143,750	154,334	300,284	33.52	8,958
2003	626,023.64	187,932	201,769	424,255	33.81	12,548
2004	606,838.22	172,828	185,553	421,285	33.90	12,427
2005	1,054,665.43	282,123	302,895	751,770	34.23	21,962
2006	729,006.84	182,762	196,218	532,789	34.37	15,502
2007	1,239,443.05	290,278	311,650	927,793	34.34	27,018
2008	1,282,013.04	277,684	298,129	983,884	34.36	28,635
2009	1,180,007.78	233,642	250,844	929,164	34.42	26,995

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
2010	857,194.03	153,609	164,919	692,275	34.34	20,159
2011	830,066.71	132,728	142,500	687,567	34.15	20,134
2012	1,297,622.83	181,278	194,625	1,102,998	33.87	32,566
2013	1,826,137.50	216,215	232,134	1,594,004	33.52	47,554
2014	1,763,554.26	169,654	182,145	1,581,409	32.87	48,111
2015	2,087,062.72	151,938	163,124	1,923,939	31.86	60,387
2016	2,350,481.45	111,413	119,616	2,230,865	30.15	73,992
2017	1,752,955.07	33,131	35,570	1,717,385	25.96	66,155
	32,811,071.33	9,031,231	9,696,167	23,114,904		741,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.2	2.26



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1923	11,558.71	10,881	11,559			
1925	37.18	35	37			
1928	977.05	900	977			
1955	321.43	250	321			
1957	1,089.51	830	1,090			
1966	171.19	116	154	17	20.91	1
1967	2,233.28	1,492	1,984	249	21.57	12
1968	5,305.30	3,489	4,639	666	22.25	30
1969	482.65	312	415	68	22.93	3
1970	3,078.47	1,959	2,605	473	23.63	20
1971	3,756.90	2,351	3,126	631	24.33	26
1972	7,267.30	4,467	5,940	1,327	25.05	53
1973	9,574.39	5,777	7,681	1,893	25.78	73
1974	12,540.35	7,426	9,874	2,666	26.51	101
1975	9,522.75	5,529	7,352	2,171	27.26	80
1976	14,345.28	8,164	10,855	3,490	28.01	125
1977	17,590.28	9,804	13,036	4,554	28.77	158
1978	25,021.43	13,650	18,150	6,871	29.54	233
1979	43,579.82	23,252	30,917	12,663	30.32	418
1980	7,270.58	3,791	5,041	2,230	31.11	72
1981	11,294.79	5,750	7,646	3,649	31.91	114
1982	11,192.02	6,115	8,131	3,061	29.26	105
1983	14,496.16	7,745	10,298	4,198	29.85	141
1984	5,717.07	2,984	3,968	1,749	30.45	57
1985	15,585.87	7,891	10,492	5,094	31.45	162
1986	48,278.74	23,840	31,699	16,580	32.04	517
1987	29,523.06	14,201	18,882	10,641	32.64	326
1988	76,661.56	35,878	47,705	28,957	33.25	871
1989	113,372.28	51,244	68,137	45,235	34.25	1,321
1990	144,531.37	63,406	84,308	60,223	34.86	1,728
1991	53,431.24	22,719	30,208	23,223	35.48	655
1992	99,809.99	40,822	54,279	45,531	36.48	1,248
1993	36,156.76	14,365	19,101	17,056	36.98	461
1994	118,794.48	45,783	60,876	57,918	37.48	1,545
1995	150,384.17	55,492	73,785	76,599	38.48	1,991
1996	91,378.94	32,421	43,109	48,270	39.10	1,235
1997	233,401.22	78,936	104,958	128,443	40.11	3,202
1998	151,590.70	49,070	65,246	86,345	40.74	2,119
1999	192,024.40	59,336	78,897	113,127	41.38	2,734
2000	160,172.66	46,802	62,231	97,942	42.38	2,311
2001	227,349.82	63,021	83,796	143,554	43.02	3,337
2002	321,940.17	84,348	112,154	209,786	43.67	4,804
2003	161,435.90	39,552	52,591	108,845	44.67	2,437

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2004	172,849.36	39,669	52,746	120,103	45.32	2,650
2005	430,305.70	91,440	121,584	308,722	46.32	6,665
2006	313,210.56	61,577	81,876	231,335	46.98	4,924
2007	95,643.46	17,273	22,967	72,676	47.64	1,526
2008	693,812.85	113,369	150,742	543,071	48.64	11,165
2009	66,961.89	9,843	13,088	53,874	49.31	1,093
2010	173,900.46	22,572	30,013	143,887	50.30	2,861
2011	38,275.92	4,329	5,756	32,520	50.97	638
2012	98,900.07	9,514	12,650	86,250	51.65	1,670
2013	152,781.55	12,100	16,089	136,693	52.32	2,613
2014	138,882.07	8,611	11,449	127,433	52.99	2,405
2015	90,099.30	4,009	5,331	84,768	53.68	1,579
2016	422,515.07	11,323	15,055	407,460	54.37	7,494
2017	347,274.42	3,160	4,202	343,072	54.45	6,301
	5,879,659.90	1,364,985	1,811,798	4,067,862		88,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0 1.50

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1957	20,742.69	18,741	16,638	4,105	3.86	1,063
1966	125.80	105	93	33	6.59	5
1967	11,829.84	9,780	8,682	3,148	6.93	454
1968	5,919.87	4,844	4,300	1,620	7.27	223
1969	6,623.95	5,360	4,758	1,866	7.63	245
1970	10,492.59	8,394	7,452	3,041	8.00	380
1971	10,473.00	8,279	7,350	3,123	8.38	373
1972	41,082.28	32,075	28,475	12,607	8.77	1,438
1973	34,520.43	26,598	23,613	10,907	9.18	1,188
1974	70,857.67	53,852	47,808	23,050	9.60	2,401
1975	100,844.65	75,558	67,078	33,767	10.03	3,367
1976	45,049.69	33,247	29,516	15,534	10.48	1,482
1977	84,764.87	61,560	54,651	30,114	10.95	2,750
1978	51,416.51	36,724	32,602	18,815	11.43	1,646
1979	60,840.40	42,710	37,917	22,923	11.92	1,923
1980	31,270.23	21,553	19,134	12,136	12.43	976
1981	36,288.12	24,540	21,786	14,502	12.95	1,120
1982	27,045.68	20,117	17,859	9,187	12.14	757
1983	57,895.80	42,438	37,675	20,221	12.48	1,620
1984	25,470.30	18,293	16,240	9,230	13.05	707
1985	32,916.83	23,249	20,640	12,277	13.41	916
1986	74,963.92	51,770	45,960	29,004	14.00	2,072
1987	56,921.44	38,570	34,241	22,680	14.39	1,576
1988	119,971.79	79,301	70,401	49,571	15.00	3,305
1989	170,312.77	110,175	97,810	72,503	15.42	4,702
1990	128,330.80	80,784	71,718	56,613	16.04	3,529
1991	206,945.26	127,106	112,841	94,104	16.49	5,707
1992	118,472.93	70,598	62,675	55,798	17.12	3,259
1993	143,802.60	83,779	74,376	69,427	17.46	3,976
1994	140,100.58	79,353	70,447	69,654	17.99	3,872
1995	218,463.23	119,456	106,049	112,414	18.65	6,028
1996	314,048.99	166,101	147,460	166,589	19.15	8,699
1997	347,815.86	177,525	157,601	190,215	19.66	9,675
1998	271,377.92	133,355	118,389	152,989	20.18	7,581
1999	195,532.47	92,252	81,899	113,633	20.71	5,487
2000	204,244.75	91,869	81,559	122,686	21.41	5,730
2001	430,658.90	184,753	164,018	266,641	21.96	12,142
2002	160,057.25	65,239	57,917	102,140	22.52	4,536
2003	40,690.43	15,694	13,933	26,757	23.09	1,159
2004	102,021.26	37,187	33,013	69,008	23.54	2,932
2005	296,990.77	101,333	89,960	207,031	24.13	8,580
2006	205,260.62	65,150	57,838	147,423	24.73	5,961
2007	139,437.30	40,995	36,394	103,043	25.21	4,087

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2008	581,751.42	156,957	139,342	442,409	25.71	17,208
2009	106,414.08	26,050	23,126	83,288	26.22	3,177
2010	250,534.04	54,867	48,709	201,825	26.75	7,545
2011	206,599.43	39,874	35,399	171,200	27.17	6,301
2012	98,006.62	16,279	14,452	83,555	27.61	3,026
2013	521,306.42	72,253	64,144	457,162	27.97	16,345
2014	518,991.27	57,400	50,959	468,032	28.15	16,626
2015	140,558.56	11,413	10,132	130,427	28.27	4,614
2016	184,294.64	9,362	8,311	175,984	28.00	6,285
2017	696,797.47	12,960	11,506	685,292	26.45	25,909
	8,158,146.99	3,037,777	2,696,846	5,461,301		246,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.1 3.02

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1918	399.30	399	399			
1921	433.46	433	433			
1924	9,167.19	9,167	9,167			
1925	1,047.45	1,047	1,047			
1941	1,823.77	1,712	1,824			
1948	8,714.34	7,770	8,714			
1949	12,761.42	11,289	12,761			
1952	508.91	439	509			
1953	670.00	574	670			
1954	6,421.85	5,451	6,422			
1955	21,636.63	18,205	21,590	47	6.82	7
1956	2,448.69	2,042	2,422	27	7.14	4
1957	12,079.64	9,981	11,837	243	7.47	33
1958	52,850.62	43,276	51,324	1,527	7.79	196
1959	25,837.47	20,952	24,848	989	8.13	122
1960	18,510.71	14,864	17,628	883	8.47	104
1961	16,330.08	12,984	15,399	931	8.81	106
1962	7,449.37	5,864	6,954	495	9.15	54
1963	6,819.27	5,313	6,301	518	9.50	55
1964	23,550.39	18,150	21,525	2,025	9.86	205
1965	16,280.26	12,411	14,719	1,561	10.22	153
1966	41,497.13	31,287	37,105	4,392	10.58	415
1967	68,390.11	50,975	60,454	7,936	10.95	725
1968	91,805.15	67,615	80,189	11,616	11.33	1,025
1969	103,454.16	75,280	89,279	14,175	11.71	1,211
1970	136,141.87	97,864	116,063	20,079	12.09	1,661
1971	104,704.10	74,291	88,106	16,598	12.49	1,329
1972	122,061.08	85,500	101,400	20,661	12.88	1,604
1973	217,066.89	149,978	177,868	39,199	13.29	2,950
1974	194,410.69	132,471	157,106	37,305	13.70	2,723
1975	213,931.13	143,683	170,403	43,528	14.12	3,083
1976	157,445.04	104,170	123,542	33,903	14.55	2,330
1977	173,104.22	112,800	133,777	39,327	14.98	2,625
1978	167,842.36	107,654	127,674	40,168	15.42	2,605
1979	162,247.01	102,367	121,404	40,843	15.87	2,574
1980	188,755.84	117,072	138,843	49,913	16.33	3,057
1981	115,400.21	70,340	83,421	31,979	16.79	1,905
1982	224,085.43	157,196	186,429	37,656	15.00	2,510
1983	168,226.79	116,379	138,021	30,206	15.26	1,979
1984	167,946.59	113,918	135,103	32,844	15.77	2,083
1985	234,306.68	156,423	185,512	48,795	16.06	3,038
1986	165,835.24	108,821	129,058	36,777	16.37	2,247
1987	246,913.80	158,346	187,793	59,121	16.92	3,494

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1988	240,016.09	150,946	179,016	61,000	17.26	3,534
1989	308,641.95	190,062	225,407	83,235	17.62	4,724
1990	325,630.21	196,095	232,561	93,069	18.00	5,170
1991	309,815.78	182,172	216,049	93,767	18.39	5,099
1992	385,513.86	220,977	262,071	123,443	18.80	6,566
1993	215,987.22	121,082	143,599	72,388	19.10	3,790
1994	273,063.42	148,874	176,559	96,504	19.60	4,924
1995	349,458.05	184,793	219,158	130,300	20.05	6,499
1996	350,399.32	180,035	213,515	136,884	20.34	6,730
1997	331,988.12	164,699	195,327	136,661	20.82	6,564
1998	397,020.22	189,696	224,972	172,048	21.31	8,074
1999	419,657.30	192,539	228,344	191,313	21.82	8,768
2000	420,195.96	185,306	219,766	200,430	22.18	9,037
2001	279,262.73	117,514	139,367	139,896	22.71	6,160
2002	341,571.77	136,595	161,997	179,575	23.26	7,720
2003	179,675.60	67,989	80,632	99,044	23.82	4,158
2004	275,583.08	98,604	116,941	158,642	24.23	6,547
2005	272,517.16	91,293	108,270	164,247	24.81	6,620
2006	112,879.80	35,173	41,714	71,166	25.40	2,802
2007	441,505.33	127,021	150,642	290,863	26.00	11,187
2008	504,558.66	132,800	157,496	347,063	26.60	13,047
2009	420,128.91	99,991	118,586	301,543	27.21	11,082
2010	112,033.57	23,774	28,195	83,839	27.84	3,011
2011	320,124.46	59,511	70,578	249,546	28.47	8,765
2012	417,219.62	66,088	78,378	338,842	29.22	11,596
2013	312,316.17	40,757	48,336	263,980	29.98	8,805
2014	191,449.27	19,566	23,205	168,244	30.75	5,471
2015	325,856.71	23,950	28,404	297,453	31.51	9,440
2016	237,191.82	10,484	12,434	224,758	32.40	6,937
2017	419,707.17	6,212	7,367	412,340	33.28	12,390
	13,202,281.67	6,001,351	7,113,929	6,088,353		263,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1952	323.30	323	323			
1960	80.02	75	80			
1961	2,736.98	2,552	2,737			
1962	819.98	758	820			
1963	551.14	505	551			
1964	1,114.87	1,012	1,115			
1965	582.21	524	582			
1966	2,073.07	1,847	2,073			
1967	4,899.72	4,326	4,900			
1968	2,142.89	1,874	2,143			
1969	3,619.67	3,134	3,620			
1970	3,446.04	2,954	3,446			
1971	8,237.84	6,986	8,161	77	5.32	14
1972	19,728.45	16,549	19,333	395	5.64	70
1973	40,616.08	33,688	39,354	1,262	5.97	211
1974	49,766.60	40,794	47,656	2,111	6.31	335
1975	77,222.77	62,528	73,045	4,178	6.66	627
1976	53,801.90	42,995	50,227	3,575	7.03	509
1977	19,827.62	15,630	18,259	1,569	7.41	212
1978	15,484.66	12,029	14,052	1,433	7.81	183
1979	83,875.10	64,153	74,944	8,931	8.23	1,085
1980	59,278.94	44,629	52,136	7,143	8.65	826
1981	56,508.42	41,816	48,850	7,658	9.10	842
1982	68,532.57	54,840	64,064	4,469	8.80	508
1983	64,528.69	51,055	59,643	4,886	9.04	540
1984	63,014.90	49,026	57,272	5,743	9.49	605
1985	107,195.38	81,929	95,710	11,485	9.95	1,154
1986	132,903.73	99,678	116,444	16,460	10.42	1,580
1987	112,966.03	83,041	97,009	15,957	10.90	1,464
1988	142,398.69	102,470	119,706	22,693	11.40	1,991
1989	171,799.36	121,325	141,732	30,067	11.75	2,559
1990	170,667.36	117,658	137,448	33,219	12.28	2,705
1991	224,798.59	151,065	176,474	48,325	12.81	3,772
1992	347,636.46	227,354	265,595	82,041	13.36	6,141
1993	235,547.05	150,420	175,721	59,826	13.79	4,338
1994	330,013.78	205,533	240,104	89,910	14.23	6,318
1995	416,071.68	251,807	294,161	121,911	14.68	8,305
1996	340,140.08	198,914	232,372	107,768	15.26	7,062
1997	395,465.23	222,963	260,466	134,999	15.86	8,512
1998	306,285.24	166,619	194,645	111,640	16.34	6,832
1999	274,195.58	143,048	167,109	107,087	16.96	6,314
2000	220,040.19	110,130	128,654	91,386	17.47	5,231
2001	251,062.16	120,133	140,339	110,723	17.98	6,158

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2002	274,461.19	124,660	145,628	128,833	18.63	6,915
2003	457,142.11	196,845	229,955	227,187	19.17	11,851
2004	313,458.73	127,390	148,817	164,642	19.72	8,349
2005	282,705.27	107,767	125,894	156,811	20.29	7,728
2006	312,876.74	111,541	130,302	182,575	20.76	8,795
2007	404,262.49	133,285	155,704	248,558	21.35	11,642
2008	241,221.99	73,090	85,384	155,838	21.85	7,132
2009	227,989.20	62,606	73,136	154,853	22.46	6,895
2010	170,797.08	42,153	49,243	121,554	22.89	5,310
2011	100,746.11	21,872	25,551	75,195	23.44	3,208
2012	204,623.42	38,387	44,844	159,779	23.82	6,708
2013	291,837.68	45,702	53,389	238,449	24.24	9,837
2014	172,961.87	21,551	25,176	147,786	24.59	6,010
2015	233,595.66	21,444	25,051	208,545	24.75	8,426
2016	276,858.47	15,892	18,565	258,293	24.61	10,495
2017	305,632.28	6,418	7,497	298,135	23.31	12,790
	9,153,171.31	4,261,292	4,977,211	4,175,960		219,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 2.39



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1947	69.98	61	70			
1954	118.41	98	118			
1955	333.15	274	333			
1956	128.96	105	128	1	9.20	
1958	217.29	174	212	5	9.93	1
1959	640.93	509	619	22	10.30	2
1960	1,286.86	1,012	1,230	57	10.69	5
1961	478.27	372	452	26	11.09	2
1962	5,362.70	4,129	5,019	344	11.50	30
1963	13,934.56	10,613	12,902	1,033	11.92	87
1964	21,287.67	16,030	19,487	1,801	12.35	146
1965	23,270.54	17,318	21,053	2,218	12.79	173
1966	27,708.38	20,366	24,758	2,950	13.25	223
1967	55,979.34	40,630	49,393	6,586	13.71	480
1968	86,487.36	61,942	75,301	11,186	14.19	788
1969	164,124.94	115,938	140,942	23,183	14.68	1,579
1970	234,774.08	163,497	198,758	36,016	15.18	2,373
1971	230,993.30	158,461	192,636	38,357	15.70	2,443
1972	199,899.40	135,012	164,130	35,769	16.23	2,204
1973	269,839.68	179,389	218,078	51,762	16.76	3,088
1974	152,399.64	99,639	121,128	31,272	17.31	1,807
1975	142,520.68	91,555	111,301	31,220	17.88	1,746
1976	155,370.48	98,039	119,183	36,187	18.45	1,961
1977	155,257.85	96,167	116,907	38,351	19.03	2,015
1978	168,909.21	102,595	124,722	44,187	19.63	2,251
1979	199,288.21	118,656	144,246	55,042	20.23	2,721
1980	147,503.69	85,995	104,541	42,963	20.85	2,061
1981	190,520.76	108,673	132,110	58,411	21.48	2,719
1982	164,734.17	106,270	129,189	35,545	19.39	1,833
1983	178,630.34	113,180	137,589	41,041	19.81	2,072
1984	203,395.71	125,780	152,907	50,489	20.52	2,460
1985	175,251.01	106,255	129,171	46,080	20.94	2,201
1986	212,691.59	126,296	153,534	59,158	21.38	2,767
1987	240,418.51	138,914	168,874	71,545	22.10	3,237
1988	251,489.17	141,966	172,584	78,905	22.56	3,498
1989	268,027.17	147,656	179,501	88,526	23.03	3,844
1990	276,667.19	147,768	179,637	97,030	23.77	4,082
1991	262,526.28	136,461	165,891	96,635	24.25	3,985
1992	253,760.14	128,149	155,787	97,973	24.75	3,959
1993	188,922.24	92,553	112,514	76,408	25.38	3,011
1994	172,174.51	82,127	99,839	72,336	25.76	2,808
1995	318,161.44	146,736	178,383	139,778	26.28	5,319
1996	290,036.33	129,066	156,902	133,134	26.81	4,966

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1997	337,772.75	144,702	175,910	161,863	27.35	5,918
1998	293,253.03	120,087	145,986	147,267	28.12	5,237
1999	327,057.39	128,272	155,936	171,121	28.67	5,969
2000	179,796.57	67,334	81,856	97,941	29.23	3,351
2001	197,155.03	70,582	85,804	111,351	29.59	3,763
2002	238,866.00	81,071	98,556	140,310	30.16	4,652
2003	221,676.57	71,025	86,343	135,334	30.75	4,401
2004	284,493.31	85,632	104,100	180,393	31.35	5,754
2005	420,370.39	118,755	144,367	276,003	31.75	8,693
2006	148,221.95	38,864	47,246	100,976	32.36	3,120
2007	595,254.98	144,409	175,553	419,702	32.79	12,800
2008	488,025.77	108,049	131,352	356,674	33.42	10,672
2009	340,679.16	68,340	83,079	257,600	33.87	7,606
2010	355,781.68	64,041	77,853	277,929	34.17	8,134
2011	245,124.14	38,730	47,083	198,041	34.65	5,715
2012	387,339.36	52,601	63,945	323,394	34.99	9,242
2013	467,813.24	53,050	64,491	403,322	35.18	11,465
2014	428,953.56	38,606	46,932	382,022	35.41	10,789
2015	397,311.87	26,302	31,975	365,337	35.24	10,367
2016	479,677.73	19,763	24,025	455,653	34.87	13,067
2017	396,546.98	5,948	7,231	389,316	32.72	11,898
	13,336,763.58	5,142,589	6,251,682	7,085,082		243,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 1.83

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1946	67.51	68	68			
1948	62.81	63	63			
1957	476.96	448	477			
1958	566.33	527	566			
1959	3,713.08	3,431	3,713			
1960	708.29	649	706	2	2.74	1
1961	2,465.56	2,244	2,442	24	2.96	8
1962	6,479.80	5,853	6,371	109	3.19	34
1963	3,408.87	3,055	3,325	84	3.43	24
1964	2,524.08	2,243	2,441	83	3.68	23
1965	4,888.47	4,305	4,686	202	3.94	51
1966	4,522.82	3,947	4,296	227	4.20	54
1967	6,325.93	5,469	5,953	373	4.47	83
1968	13,999.72	11,985	13,045	955	4.75	201
1969	12,440.93	10,541	11,473	968	5.04	192
1970	16,361.85	13,719	14,932	1,430	5.33	268
1971	33,548.04	27,824	30,284	3,264	5.63	580
1972	184,014.71	150,892	164,234	19,781	5.94	3,330
1973	32,586.47	26,415	28,751	3,835	6.25	614
1974	19,474.86	15,592	16,971	2,504	6.58	381
1975	26,261.46	20,763	22,599	3,662	6.91	530
1976	41,992.60	32,767	35,664	6,329	7.25	873
1977	36,118.29	27,789	30,246	5,872	7.61	772
1978	61,748.52	46,816	50,955	10,794	7.98	1,353
1979	35,594.38	26,577	28,927	6,667	8.36	797
1980	46,288.89	34,015	37,023	9,266	8.75	1,059
1981	30,573.72	22,078	24,030	6,544	9.17	714
1982	44,878.43	36,069	39,258	5,620	8.61	653
1983	30,410.29	24,061	26,188	4,222	9.04	467
1984	32,104.06	24,977	27,185	4,919	9.49	518
1985	45,183.68	34,683	37,750	7,434	9.76	762
1986	60,375.26	45,469	49,489	10,886	10.24	1,063
1987	70,409.60	52,181	56,795	13,615	10.57	1,288
1988	59,302.66	43,018	46,822	12,481	11.07	1,127
1989	69,098.50	49,191	53,540	15,558	11.43	1,361
1990	92,377.26	64,193	69,869	22,508	11.96	1,882
1991	89,402.52	60,785	66,159	23,244	12.36	1,881
1992	129,434.04	85,957	93,557	35,877	12.77	2,809
1993	95,572.92	61,969	67,448	28,125	13.22	2,127
1994	117,882.82	74,526	81,115	36,768	13.67	2,690
1995	114,298.16	70,202	76,409	37,889	14.13	2,681
1996	82,681.80	49,245	53,599	29,083	14.60	1,992
1997	73,015.72	42,057	45,776	27,240	15.09	1,805

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1998	173,543.94	96,456	104,985	68,559	15.59	4,398
1999	115,060.63	61,511	66,950	48,111	16.10	2,988
2000	205,130.78	105,540	114,872	90,259	16.51	5,467
2001	18,661.47	9,176	9,987	8,674	17.06	508
2002	141,975.88	66,672	72,567	69,409	17.50	3,966
2003	73,696.12	32,913	35,823	37,873	17.97	2,108
2004	108,600.17	45,894	49,952	58,648	18.45	3,179
2005	8,360.44	3,323	3,617	4,743	18.95	250
2006	18,161.25	6,767	7,365	10,796	19.36	558
2017	105,180.58	2,714	2,954	102,227	18.84	5,426
	2,802,013.93	1,749,624	1,904,272	897,742		65,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 2.35

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1924	1,742.72	1,726	1,743			
1925	143.96	142	144			
1926	1,426.26	1,404	1,426			
1927	2,472.29	2,424	2,472			
1928	402.46	393	402			
1929	1,969.88	1,918	1,970			
1930	1,163.48	1,129	1,163			
1931	445.79	431	446			
1932	767.37	739	767			
1933	719.01	691	719			
1934	988.80	947	989			
1935	841.89	804	842			
1936	1,517.87	1,445	1,518			
1937	2,007.78	1,905	2,008			
1938	1,565.44	1,480	1,565			
1939	1,683.08	1,586	1,683			
1940	1,632.55	1,532	1,633			
1941	1,297.66	1,212	1,298			
1942	629.58	585	630			
1943	576.13	533	576			
1944	688.35	633	684	4	5.62	1
1945	905.14	828	895	10	6.00	2
1946	1,959.04	1,780	1,924	35	6.41	5
1947	4,533.25	4,090	4,421	112	6.84	16
1948	7,813.32	7,000	7,566	247	7.29	34
1949	7,191.86	6,394	6,911	281	7.77	36
1950	6,277.97	5,535	5,983	295	8.28	36
1951	7,237.13	6,326	6,838	399	8.81	45
1952	6,410.50	5,552	6,001	410	9.37	44
1953	6,628.34	5,686	6,146	482	9.95	48
1954	5,807.11	4,931	5,330	477	10.56	45
1955	7,029.44	5,905	6,383	646	11.20	58
1956	7,054.06	5,859	6,333	721	11.86	61
1957	6,502.32	5,337	5,769	733	12.54	58
1958	10,416.69	8,445	9,128	1,289	13.25	97
1959	6,191.27	4,955	5,356	835	13.98	60
1960	5,206.43	4,110	4,443	763	14.74	52
1961	6,155.91	4,792	5,180	976	15.51	63
1962	4,832.44	3,706	4,006	826	16.31	51
1963	6,758.22	5,105	5,518	1,240	17.12	72
1964	5,907.10	4,392	4,747	1,160	17.95	65
1965	9,137.29	6,683	7,224	1,913	18.80	102
1966	8,226.81	5,916	6,395	1,832	19.66	93

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1967	11,002.39	7,775	8,404	2,598	20.53	127
1968	10,092.63	7,004	7,571	2,522	21.42	118
1969	12,575.28	8,567	9,260	3,315	22.31	149
1970	11,919.79	7,964	8,608	3,312	23.23	143
1971	13,530.79	8,865	9,582	3,949	24.14	164
1972	13,371.59	8,581	9,275	4,097	25.08	163
1973	17,929.00	11,267	12,179	5,750	26.01	221
1974	13,827.36	8,502	9,190	4,637	26.96	172
1975	11,535.20	6,934	7,495	4,040	27.92	145
1976	10,164.83	5,971	6,454	3,711	28.88	128
1977	17,973.30	10,309	11,143	6,830	29.85	229
1978	16,047.71	8,980	9,707	6,341	30.83	206
1979	28,716.68	15,667	16,935	11,782	31.81	370
1980	21,372.34	11,361	12,280	9,092	32.79	277
1981	45,518.50	23,553	25,459	20,060	33.78	594
1982	27,304.32	14,051	15,188	12,116	33.25	364
1983	18,859.62	9,430	10,193	8,667	34.25	253
1984	23,990.96	11,645	12,587	11,404	35.25	324
1985	32,483.36	15,293	16,530	15,953	36.25	440
1986	32,248.75	14,712	15,902	16,347	37.25	439
1987	34,888.93	15,407	16,654	18,235	38.25	477
1988	33,863.71	14,460	15,630	18,234	39.25	465
1989	34,393.64	14,184	15,332	19,062	40.25	474
1990	31,762.75	12,635	13,657	18,106	41.25	439
1991	29,703.79	11,382	12,303	17,401	42.25	412
1992	34,237.09	12,620	13,641	20,596	43.25	476
1993	27,602.21	9,824	10,619	16,983	44.12	385
1994	31,665.96	10,865	11,744	19,922	44.99	443
1995	35,531.90	11,672	12,616	22,916	45.99	498
1996	27,275.92	8,562	9,255	18,021	46.99	384
1997	35,354.15	10,581	11,437	23,917	47.99	498
1998	18,212.36	5,185	5,605	12,607	48.99	257
2000	55,729.01	14,239	15,391	40,338	50.99	791
2001	9,052.63	2,181	2,357	6,696	51.99	129
2002	57,999.50	13,125	14,187	43,812	52.99	827
2003	120,585.50	25,528	27,594	92,992	53.99	1,722
2004	123,372.42	24,317	26,285	97,087	54.99	1,766
2005	164,762.80	30,069	32,502	132,261	55.99	2,362
2006	21,266.55	3,571	3,860	17,407	56.99	305
2007	22,560.24	3,458	3,738	18,822	57.99	325
2008	43,906.69	6,090	6,583	37,324	58.99	633
2009	30,704.57	3,810	4,118	26,587	59.99	443
2010	20,815.15	2,279	2,463	18,352	60.99	301

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
2011	12,947.73	1,229	1,328	11,620	61.99	187
2012	32,713.14	2,627	2,840	29,873	62.99	474
2013	41,556.18	2,730	2,951	38,605	63.99	603
2014	45,114.46	2,305	2,491	42,623	64.99	656
2015	115,391.56	4,212	4,553	110,839	65.99	1,680
2016	20,247.24	443	479	19,768	66.99	295
2017	21,506.81	157	170	21,337	67.99	314
	1,888,052.98	633,164	683,500	1,204,553		25,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 1.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	280.36	249	280			
1996	108,399.32	94,622	108,399			
1997	103,647.68	88,598	103,648			
1998	29,408.13	24,603	29,408			
1999	191,332.27	156,089	191,256	76	4.18	18
2000	79,714.37	63,198	77,436	2,278	4.57	498
2001	145,445.62	111,586	136,726	8,720	5.01	1,741
2002	76,333.96	56,441	69,157	7,177	5.46	1,314
2003	97,090.14	68,701	84,179	12,911	5.99	2,155
2004	199,255.57	133,960	164,141	35,115	6.58	5,337
2005	296,703.81	188,051	230,419	66,285	7.22	9,181
2006	207,854.36	123,091	150,823	57,031	7.92	7,201
2007	2,307,183.06	1,262,029	1,546,363	760,820	8.69	87,551
2008	304,494.20	152,430	186,773	117,721	9.48	12,418
2010	88,994.13	35,580	43,596	45,398	11.26	4,032
2011	231,480.17	80,509	98,648	132,832	12.19	10,897
2012	101,602.74	29,952	36,700	64,903	13.16	4,932
2013	64,307.89	15,511	19,006	45,302	14.16	3,199
2014	85,443.25	16,029	19,640	65,803	15.16	4,341
2015	44,174.73	5,919	7,252	36,923	16.16	2,285
2016	129,037.28	10,375	12,713	116,324	17.16	6,779
	4,892,183.04	2,717,523	3,316,563	1,575,620		163,879

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 3.35



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1926	642.41	642	642			
1929	5,321.34	5,321	5,321			
1940	197.92	198	198			
1941	263.93	264	264			
1945	32.62	33	33			
1946	283.36	283	283			
1948	1,451.21	1,451	1,451			
1949	253.79	254	254			
1950	17.14	17	17			
1951	453.74	454	454			
1952	127.16	127	127			
1954	1,722.53	1,723	1,723			
1955	5,517.30	5,517	5,517			
1956	70.84	71	71			
1957	1,458.37	1,458	1,458			
1958	8,469.70	8,362	7,879	591	0.38	591
1959	4,103.33	3,984	3,754	349	0.87	349
1960	1,507.24	1,438	1,355	152	1.38	110
1961	2,700.54	2,531	2,385	316	1.88	168
1962	2,255.35	2,077	1,957	298	2.37	126
1963	5,671.86	5,127	4,831	841	2.88	292
1964	8,035.28	7,130	6,718	1,317	3.38	390
1965	3,704.69	3,227	3,040	665	3.87	172
1966	9,174.56	7,835	7,382	1,793	4.38	409
1967	13,870.71	11,614	10,943	2,928	4.88	600
1968	14,200.92	11,659	10,985	3,216	5.37	599
1969	9,906.37	7,965	7,505	2,401	5.88	408
1970	14,122.73	11,119	10,476	3,647	6.38	572
1971	5,824.84	4,491	4,231	1,594	6.87	232
1972	9,178.06	6,920	6,520	2,658	7.38	360
1973	8,790.25	6,481	6,106	2,684	7.88	341
1974	13,190.14	9,510	8,960	4,230	8.37	505
1975	4,362.97	3,072	2,894	1,469	8.88	165
1976	3,177.16	2,184	2,058	1,119	9.38	119
1977	8,577.39	5,755	5,422	3,155	9.87	320
1978	2,737.09	1,790	1,687	1,050	10.38	101
1979	1,616.62	1,030	970	647	10.88	59
1980	11,925.65	7,406	6,978	4,948	11.37	435
1981	16,141.57	9,750	9,187	6,955	11.88	585
1982	18,883.68	14,312	13,485	5,399	11.26	479
1983	16,411.21	12,253	11,545	4,866	11.62	419
1984	22,000.61	16,166	15,232	6,769	12.00	564
1985	18,787.13	13,572	12,788	5,999	12.39	484

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1986	9,922.73	7,039	6,632	3,291	12.80	257
1987	16,483.16	11,469	10,806	5,677	13.23	429
1988	23,966.98	16,403	15,455	8,512	13.49	631
1989	33,211.86	22,235	20,950	12,262	13.95	879
1990	35,050.72	23,018	21,688	13,363	14.24	938
1991	24,596.13	15,818	14,904	9,692	14.57	665
1992	35,762.34	22,484	21,184	14,578	14.91	978
1993	11,592.34	7,149	6,736	4,856	15.15	321
1994	42,356.58	25,583	24,104	18,253	15.41	1,184
1995	59,961.02	35,347	33,304	26,657	15.67	1,701
1996	12,276.38	7,047	6,640	5,636	15.96	353
1997	31,396.73	17,507	16,495	14,902	16.26	916
1998	28,411.16	15,402	14,512	13,899	16.47	844
1999	15,625.56	8,210	7,735	7,891	16.71	472
2000	34,452.28	17,485	16,474	17,978	16.98	1,059
2001	43,335.86	21,235	20,008	23,328	17.17	1,359
2002	72,442.64	34,135	32,162	40,281	17.39	2,316
2003	29,016.52	13,127	12,368	16,649	17.55	949
2004	23,409.96	10,146	9,560	13,850	17.65	785
2005	12,283.07	5,067	4,774	7,509	17.80	422
2006	122,072.81	47,877	45,110	76,963	17.82	4,319
2007	70,889.35	26,201	24,687	46,202	17.91	2,580
2008	58,039.62	20,128	18,965	39,075	17.90	2,183
2009	37,727.68	12,186	11,482	26,246	17.82	1,473
2010	20,156.51	5,986	5,640	14,517	17.75	818
2011	91,165.12	24,651	23,226	67,939	17.54	3,873
2012	27,408.03	6,616	6,234	21,174	17.28	1,225
2013	74,904.75	15,745	14,835	60,070	16.91	3,552
2014	57,448.29	10,134	9,548	47,900	16.34	2,931
2015	230,113.65	31,940	30,094	200,020	15.52	12,888
2016	175,678.61	16,795	15,824	159,855	14.20	11,257
2017	78,622.42	3,341	3,148	75,474	11.26	6,703
	1,916,922.17	774,079	730,370	1,186,552		81,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 4.24

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN LIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,164	4,230			
1979	5,985.23	5,791	5,985			
1980	4,861.55	4,623	4,862			
1981	2,917.37	2,729	2,917			
1982	1,561.73	1,503	1,562			
1983	2,231.26	2,125	2,231			
1984	2,149.66	2,037	2,150			
1985	2,342.27	2,198	2,342			
1986	990.28	922	990			
1987	1,925.20	1,770	1,925			
1988	2,301.67	2,094	2,302			
1989	1,493.31	1,346	1,493			
1990	4,328.13	3,845	4,328			
1991	2,572.95	2,256	2,573			
1992	4,859.73	4,197	4,860			
1993	2,315.34	1,970	2,285	30	4.28	7
1994	8,619.58	7,232	8,390	230	4.51	51
1995	9,663.67	7,958	9,232	432	4.82	90
1996	37,963.03	30,526	35,413	2,550	5.24	487
1997	53,663.03	42,136	48,882	4,781	5.61	852
1998	61,778.99	47,347	54,927	6,852	5.94	1,154
1999	61,882.53	46,022	53,391	8,492	6.38	1,331
2000	30,918.71	22,292	25,861	5,058	6.77	747
2008	14,410.22	6,830	7,923	6,487	10.54	615
2017	1,101.12	44	51	1,050	11.86	89
	347,656.42	274,547	311,695	35,961		5,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 1.56

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
1917	290.75	238	254	37	6.11	6
1918	8.56	7	7	2	6.26	
1919	777.88	631	672	106	6.40	17
1920	236.79	191	204	33	6.54	5
1921	402.50	323	344	58	6.69	9
1923	973.52	773	824	150	6.99	21
1924	85.02	67	71	14	7.14	2
1925	398.99	313	334	65	7.29	9
1927	670.06	520	554	116	7.59	15
1928	404.81	313	334	71	7.75	9
1930	2,085.16	1,591	1,695	390	8.06	48
1931	70.92	54	58	13	8.22	2
1932	65.64	49	52	14	8.38	2
1933	152.49	114	121	31	8.54	4
1934	392.04	292	311	81	8.71	9
1935	549.53	406	433	117	8.87	13
1936	6,230.32	4,574	4,874	1,356	9.04	150
1937	678.72	495	527	152	9.21	17
1938	312.54	226	241	72	9.38	8
1939	180.12	130	139	41	9.55	4
1940	398.21	284	303	95	9.73	10
1941	95.84	68	72	24	9.90	2
1942	137.88	97	103	35	10.08	3
1945	26.87	18	19	8	10.62	1
1946	51.14	35	37	14	10.81	1
1947	111.15	75	80	31	10.99	3
1948	1,800.49	1,208	1,287	513	11.18	46
1949	1,299.52	865	922	378	11.37	33
1950	2,643.12	1,744	1,858	785	11.57	68
1951	1,727.67	1,130	1,204	524	11.76	45
1952	3,098.96	2,009	2,141	958	11.96	80
1953	4,245.68	2,727	2,906	1,340	12.16	110
1954	2,406.91	1,532	1,632	775	12.36	63
1955	3,328.48	2,098	2,236	1,092	12.57	87
1956	16,611.39	10,372	11,052	5,559	12.77	435
1957	2,522.60	1,560	1,662	861	12.98	66
1958	1,471.26	900	959	512	13.19	39
1959	10,592.19	6,415	6,835	3,757	13.41	280
1960	1,153.70	692	737	417	13.62	31
1961	3,089.66	1,832	1,952	1,138	13.84	82
1962	2,715.20	1,592	1,696	1,019	14.07	72
1963	7,519.15	4,359	4,645	2,874	14.29	201
1964	6,074.26	3,480	3,708	2,366	14.52	163

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
1965	43,667.99	24,724	26,344	17,324	14.75	1,175
1966	49,254.06	27,553	29,359	19,895	14.98	1,328
1967	36,466.43	20,142	21,462	15,004	15.22	986
1968	19,810.88	10,803	11,511	8,300	15.46	537
1969	9,743.47	5,244	5,588	4,155	15.70	265
1970	9,633.21	5,114	5,449	4,184	15.95	262
1971	7,898.36	4,137	4,408	3,490	16.19	216
1972	3,175.95	1,639	1,746	1,430	16.45	87
1973	21,957.12	11,172	11,904	10,053	16.70	602
1974	9,888.41	4,956	5,281	4,607	16.96	272
1975	49,579.52	24,469	26,073	23,507	17.22	1,365
1976	16,856.29	8,185	8,721	8,135	17.49	465
1977	12,234.31	5,844	6,227	6,007	17.76	338
1978	19,607.26	9,210	9,814	9,793	18.03	543
1979	15,685.12	7,238	7,712	7,973	18.31	435
1980	15,785.92	7,155	7,624	8,162	18.59	439
1981	30,670.82	13,649	14,544	16,127	18.87	855
1982	61,558.37	42,531	45,319	16,239	15.77	1,030
1983	47,337.15	32,426	34,551	12,786	15.75	812
1984	30,494.43	20,584	21,933	8,561	16.01	535
1985	17,491.93	11,678	12,443	5,049	16.06	314
1986	7,603.27	4,989	5,316	2,287	16.37	140
1987	16,121.42	10,437	11,121	5,000	16.48	303
1988	43,161.84	27,520	29,324	13,838	16.62	833
1989	32,662.53	20,486	21,829	10,834	16.79	645
1990	30,482.09	18,771	20,001	10,481	17.00	617
1991	21,108.78	12,800	13,639	7,470	17.04	438
1992	20,706.27	12,339	13,148	7,558	17.12	441
1993	122,104.77	71,431	76,113	45,992	17.29	2,660
1994	37,204.97	21,333	22,731	14,474	17.48	828
1995	26,017.57	14,635	15,594	10,424	17.50	596
1996	10,312.44	5,653	6,024	4,288	17.72	242
1997	9,652.54	5,164	5,502	4,151	17.82	233
1998	5,709.09	2,972	3,167	2,542	17.96	142
1999	5,778.94	2,929	3,121	2,658	18.00	148
2000	29,045.10	14,284	15,220	13,825	18.09	764
2001	67,382.50	32,020	34,119	33,264	18.22	1,826
2002	24,169.10	11,089	11,816	12,353	18.28	676
2003	73,029.64	32,294	34,411	38,619	18.29	2,111
2004	64,808.73	27,472	29,272	35,537	18.35	1,937
2005	74,800.42	30,294	32,280	42,520	18.36	2,316
2008	35,073.47	11,960	12,744	22,329	18.36	1,216
2009	9,561.08	3,031	3,230	6,331	18.31	346

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
2010	29,169.77	8,488	9,044	20,126	18.27	1,102
2011	2,606.57	686	731	1,876	18.19	103
2012	27,534.27	6,438	6,860	20,674	18.03	1,147
2013	2,354.28	474	505	1,849	17.87	103
2014	8,886.61	1,474	1,571	7,316	17.60	416
2015	32,324.75	4,105	4,374	27,951	17.19	1,626
2016	56,787.18	4,713	5,021	51,766	16.58	3,122
2017	24,543.49	776	827	23,717	15.35	1,545
	1,567,588.17	775,909	826,763	740,825		43,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 2.79

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1927	41,564.72	34,840	41,565			
1930	2,328.61	1,943	2,329			
1933	113.59	94	114			
1938	7,165.64	5,896	7,166			
1949	217.87	175	218			
1950	20,323.38	16,282	20,323			
1951	120.00	96	120			
1964	216.76	166	217			
1966	434.07	330	434			
1967	5,811.38	4,393	5,811			
1972	3,446.06	2,543	3,446			
1974	1,004.63	733	1,005			
1975	1,263.13	916	1,257	6	14.20	
1978	2,476.76	1,762	2,418	59	14.23	4
1979	17,025.00	12,027	16,504	521	14.24	37
1980	177,705.09	124,642	171,042	6,663	14.24	468
1981	624.19	434	596	29	14.25	2
1982	2,589.66	1,844	2,530	59	14.26	4
1983	288.18	204	280	8	14.06	1
1984	9,938.45	6,973	9,569	370	14.14	26
1985	20,517.47	14,227	19,523	994	14.26	70
1986	1,426.45	981	1,346	80	14.20	6
1987	5,748.63	3,913	5,370	379	14.20	27
1989	6,883.34	4,589	6,297	586	14.12	42
1990	29,189.02	19,168	26,304	2,885	14.24	203
1991	53,558.93	34,728	47,656	5,903	14.23	415
1992	1,682.78	1,079	1,481	202	14.12	14
1993	11,025.36	6,960	9,551	1,474	14.24	104
1994	51,976.41	32,371	44,422	7,555	14.23	531
1995	26,858.78	16,497	22,638	4,220	14.13	299
1998	3,257.06	1,886	2,588	669	14.17	47
2005	22,104.06	10,362	14,219	7,885	14.17	556
2006	73,525.00	32,895	45,141	28,384	14.21	1,997
2011	22,834.53	7,197	9,876	12,958	14.12	918
2014	9,393.33	1,881	2,581	6,812	13.98	487
2015	309,928.38	47,264	64,859	245,069	13.89	17,644
2016	130,028.86	12,821	17,594	112,435	13.72	8,195
	1,074,595.56	465,112	628,390	446,206		32,097

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH STOREROOM (BRICK STRUCTURE)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1917	7,127.10	6,740	7,127			
1951	556.54	512	557			
1976	902.76	792	903			
1984	1,008.80	860	1,009			
2008	5,516.25	3,436	5,516			
	15,111.45	12,340	15,111			
IDETOWN						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1979	930.87	931	931			
1983	13,610.31	13,610	13,610			
	14,541.18	14,541	14,541			
NANTICOKE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	4,029.19	3,409	4,029			
1975	21,022.88	17,553	21,023			
1985	36,364.35	29,437	36,364			
1986	4,788.36	3,846	4,788			
1987	9,974.00	7,965	9,974			
	76,178.78	62,210	76,179			



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	2,348	17,708	2,187	26.17	84
	19,894.79	2,348	17,708	2,187		84
	1,200,321.76	556,551	751,929	448,393		32,181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 2.68

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.2 IMPROVEMENTS TO LEASED PROPERTY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2009	5,994.32	5,994	5,994			
2011	26,858.59	26,859	26,859			
2013	20,529.59	20,530	30,950	10,420-		
	53,382.50	53,383	63,803	10,420-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	537.42	443	436	101	3.50	29
2002	2,579.60	1,999	1,967	613	4.50	136
2007	13,833.00	7,262	7,147	6,686	9.50	704
2015	15,627.39	1,953	1,922	13,705	17.50	783
	32,577.41	11,657	11,472	21,105		1,652
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 5.07

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,808.24	1,904	3,053	755	2.50	302
2016	13,397.02	4,019	6,446	6,951	3.50	1,986
2017	7,008.68	701	1,124	5,885	4.50	1,308
	24,213.94	6,624	10,623	13,591		3,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 14.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	607,693.18	546,924	517,036	90,658	0.50	90,658
	607,693.18	546,924	517,036	90,658		90,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	14.92

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,439.21	11,817	12,010	429	0.50	429
2015	3,216.82	804	817	2,400	7.50	320
	15,656.03	12,621	12,827	2,829		749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 4.78

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	17,552.31	16,236	16,338	1,214	1.50	809
2001	26,725.50	22,049	22,187	4,538	3.50	1,297
2002	1,033.08	801	806	227	4.50	50
2003	78,913.16	57,212	57,571	21,342	5.50	3,880
2004	32,594.97	22,002	22,140	10,455	6.50	1,608
2005	67,810.09	42,381	42,647	25,163	7.50	3,355
2006	26,827.51	15,426	15,523	11,305	8.50	1,330
2007	75,903.01	39,849	40,100	35,803	9.50	3,769
2008	9,798.31	4,654	4,683	5,115	10.50	487
2009	52,062.46	22,127	22,266	29,796	11.50	2,591
2010	39,487.40	14,808	14,901	24,586	12.50	1,967
2011	76,427.62	24,839	24,995	51,433	13.50	3,810
2012	11,816.07	3,249	3,269	8,547	14.50	589
2013	69,050.65	15,536	15,634	53,417	15.50	3,446
2014	22,312.31	3,905	3,930	18,382	16.50	1,114
2015	64,165.13	8,021	8,071	56,094	17.50	3,205
2016	79,889.66	5,992	6,030	73,860	18.50	3,992
2017	64,511.43	1,613	1,623	62,888	19.50	3,225
	816,880.67	320,700	322,714	494,166		40,524

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 4.96

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,623.12	9,030	9,081	1,542	1.50	1,028
2011	55,958.90	36,373	36,580	19,379	3.50	5,537
2012	17,678.43	9,723	9,778	7,900	4.50	1,756
2013	23,858.97	10,737	10,798	13,061	5.50	2,375
2014	36,231.68	12,681	12,753	23,479	6.50	3,612
2015	8,105.79	2,026	2,037	6,069	7.50	809
2016	16,836.39	2,525	2,540	14,297	8.50	1,682
	169,293.28	83,095	83,567	85,727		16,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 9.92



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
1971	974.33	974	974			
1978	2,344.99	2,312	2,345			
1979	52,830.00	51,139	52,830			
1989	14,277.76	12,423	14,278			
1992	57,765.09	47,841	57,765			
2001	14,541.30	9,716	12,771	1,770	8.19	216
2006	3,105.80	1,679	2,207	899	9.78	92
	145,839.27	126,084	143,170	2,670		308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	0.21

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	229,963.20	218,465	219,251	10,712	0.50	10,712
2009	346,775.10	294,759	295,819	50,956	1.50	33,971
2010	337,961.27	253,471	254,383	83,578	2.50	33,431
2011	15,409.85	10,016	10,052	5,358	3.50	1,531
2012	21,949.99	12,072	12,115	9,835	4.50	2,186
2013	92,135.10	41,461	41,610	50,525	5.50	9,186
2014	53,343.52	18,670	18,737	34,607	6.50	5,324
2016	80,296.23	12,044	12,088	68,208	8.50	8,024
2017	10,272.76	514	515	9,757	9.50	1,027
	1,188,107.02	861,472	864,570	323,537		105,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 8.87

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	18,794.46	17,855	17,791	1,003	0.50	1,003
2009	37,987.00	32,289	32,174	5,813	1.50	3,875
2010	19,983.08	14,987	14,933	5,050	2.50	2,020
2015	8,850.87	2,213	2,205	6,646	7.50	886
2016	12,037.79	1,806	1,800	10,238	8.50	1,204
	97,653.20	69,150	68,903	28,751		8,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 9.20

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2019						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	133,372	75,129	81,779	1.50	54,519
2010	2,987.32	2,489	1,402	1,585	1.50	1,057
2016	3,425.90	1,713	965	2,461	1.50	1,641
	163,321.34	137,574	77,496	85,826		57,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 35.03

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,355.20	20,918	10,560	14,795	3.50	4,227
2003	7,182.75	5,207	2,629	4,554	5.50	828
2004	11,896.38	8,030	4,054	7,842	6.50	1,206
2005	39,965.68	24,979	12,610	27,356	7.50	3,647
2006	2,468.81	1,420	717	1,752	8.50	206
2007	878.14	461	233	645	9.50	68
2008	572.40	272	137	435	10.50	41
2009	4,753.12	2,020	1,020	3,733	11.50	325
2010	747,318.56	280,244	141,471	605,848	12.50	48,468
	840,391.04	343,551	173,431	666,960		59,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 7.02

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	126,304.80	113,674	79,463	46,842	0.50	46,842
2014	15,124.84	10,587	7,401	7,724	1.50	5,149
2015	13,739.84	6,870	4,803	8,937	2.50	3,575
2016	18,241.85	5,473	3,826	14,416	3.50	4,119
2017	13,395.06	1,340	936	12,459	4.50	2,769
	186,806.39	137,944	96,429	90,377		62,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4						33.43

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	25,180	26,876			
2008	22,536.44	19,206	22,536			
2014	22,224.80	11,801	13,850	8,375	3.09	2,710
	71,637.08	56,187	63,262	8,375		2,710
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	3.78



## INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	24,630.46	24,015	23,960	670	0.50	670
1999	6,158.53	5,697	5,684	475	1.50	317
2001	3,769.21	3,110	3,103	666	3.50	190
2002	6,694.08	5,188	5,176	1,518	4.50	337
2003	22,684.22	16,446	16,408	6,276	5.50	1,141
2004	5,698.56	3,847	3,838	1,861	6.50	286
2007	1,760.05	924	922	838	9.50	88
	71,395.11	59,227	59,091	12,304		3,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 4.24

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	611,364.61	550,228	510,854	100,511	0.50	100,511
2014	1,020,522.82	714,366	663,246	357,277	1.50	238,185
2015	1,237,638.55	618,819	574,537	663,102	2.50	265,241
2016	2,446,998.62	734,100	681,568	1,765,431	3.50	504,409
2017	3,734,172.19	373,417	346,696	3,387,477	4.50	752,773
	9,050,696.79	2,990,930	2,776,901	6,273,796		1,861,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 20.56

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - 10 YRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	259,506.50	246,531	259,507			
2009	507,896.08	431,712	480,840	27,056	1.50	18,037
2010	324,586.33	243,440	271,143	53,443	2.50	21,377
2011	24,265.04	15,772	17,567	6,698	3.50	1,914
2012	2,890,937.57	1,590,016	1,770,956	1,119,981	4.50	248,885
2013	431,236.80	194,057	216,140	215,097	5.50	39,109
2014	988,604.39	346,012	385,387	603,217	6.50	92,803
2015	1,151,853.19	287,963	320,733	831,121	7.50	110,816
2016	1,179,510.15	176,927	197,061	982,449	8.50	115,582
2017	791,011.98	39,551	44,052	746,960	9.50	78,627
	8,549,408.03	3,571,981	3,963,385	4,586,023		727,150

FULLY AMORTIZED PLANT  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	1,046,339.42	1,046,339	1,046,339			
2003	438,850.27	438,850	438,850			
2004	1,618,005.93	1,618,006	1,618,006			
2005	418,287.86	418,288	418,288			
2006	2,620,417.61	2,620,418	2,620,418			
2007	3,369,356.05	3,369,356	3,369,356			
	10,332,262.27	10,332,263	10,332,262			
	18,881,670.30	13,904,244	14,295,647	4,586,023		727,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 3.85

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - 15 YRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	723,155	577,585	290,204	2.50	116,082
2006	1,660,897.57	1,273,360	1,017,035	643,863	3.50	183,961
2007	3,042,652.35	2,129,857	1,701,122	1,341,530	4.50	298,118
2008	2,908,998.47	1,842,356	1,471,494	1,437,504	5.50	261,364
2011	457,198.79	198,118	158,237	298,962	8.50	35,172
2012	533,950.04	195,783	156,372	377,578	9.50	39,745
2013	527,925.94	158,378	126,497	401,429	10.50	38,231
2014	495,556.48	115,628	92,352	403,204	11.50	35,061
2016	1,416,752.10	141,675	113,156	1,303,596	13.50	96,563
2017	68,116,208.08	2,270,313	1,813,305	66,302,903	14.50	4,572,614
	80,027,929.08	9,048,623	7,227,155	72,800,774		5,676,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 7.09

**READING SERVICE CENTER - INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	435,577	462,458	112,440	12.34	9,112
1975	7,158.54	5,396	5,729	1,430	12.34	116
1976	1,629.59	1,222	1,297	333	12.35	27
1977	2,106.01	1,569	1,666	440	12.36	36
1978	554.20	411	436	118	12.36	10
1979	6,707.24	4,937	5,242	1,465	12.37	118
1980	28,233.56	20,649	21,923	6,311	12.37	510
1981	44,870.26	32,586	34,597	10,273	12.38	830
1982	427.88	317	337	91	12.37	7
1983	1,273.20	938	996	277	12.26	23
1984	1,922.47	1,400	1,486	436	12.41	35
1985	15,545.14	11,230	11,923	3,622	12.39	292
1986	1,122.78	803	853	270	12.42	22
1987	100.24	71	75	25	12.30	2
1989	40,014.11	27,810	29,526	10,488	12.40	846
1990	23,330.17	16,084	17,077	6,253	12.28	509
1992	95,013.29	63,811	67,749	27,264	12.35	2,208
1993	1,839.65	1,220	1,295	545	12.39	44
1994	27,141.96	17,794	18,892	8,250	12.34	669
1995	4,582.00	2,959	3,142	1,440	12.34	117
1996	248.50	158	168	80	12.40	6
1998	683.50	419	445	238	12.35	19
2000	72,144.40	42,291	44,901	27,243	12.35	2,206
2001	73,338.56	41,994	44,586	28,753	12.32	2,334
2002	5,526.75	3,075	3,265	2,262	12.36	183
2003	201.42	109	116	85	12.38	7
2004	1,508.64	788	837	672	12.34	54
2005	4,812.03	2,424	2,574	2,238	12.31	182
2006	458.13	221	235	223	12.37	18
2007	379,291.04	174,436	185,200	194,091	12.33	15,741
2008	444,898.44	193,575	205,519	239,379	12.33	19,414
2009	14,014.85	5,718	6,071	7,944	12.33	644
2010	2,629.36	996	1,057	1,572	12.30	128
2011	3,560.30	1,231	1,307	2,253	12.30	183
2012	294.73	91	97	198	12.26	16
2014	5,428.44	1,211	1,286	4,142	12.20	340

UGI UTILITIES, INC. - INFORMATION SERVICES  
 READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2015	44,230.06	7,554	8,020	36,210	12.14	2,983
2016	33,847.95	3,757	3,989	29,859	12.01	2,486
2017	5,122.43	211	224	4,898	11.65	420
	1,970,709.34	1,127,043	1,196,596	774,113		62,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 3.19



---

## PART IV. EXPERIENCED NET SALVAGE

## **ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC 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				
364.00	123,068.00	188,727.00		188,727.00-
365.00	59,849.00	61,851.00		61,851.00-
366.00		1,027.00		1,027.00-
367.00	37,498.00	8,847.00		8,847.00-
368.10	4,931.00	1,209.00		1,209.00-
368.20	22,397.00	10,465.00		10,465.00-
369.00	14,313.00	95,961.00		95,961.00-
370.10	233,497.00			
370.20	1,540.00	5,156.00		5,156.00-
370.30	6,820.00			
371.00	38,038.00	15,766.00		15,766.00-
373.00	23,918.00	7,232.00		7,232.00-
391.00	2,902.00			
391.10	155,445.00			
392.10	11,634.00			
392.20	49,765.00		502.00	502.00
395.00	2,771.00			
398.00	31,807.00			
	820,193.00	396,241.00	502.00	395,739.00-
2014 TRANSACTION YEAR				
364.00	134,248.00	205,410.00		205,410.00-
365.00	91,658.00	63,043.00		63,043.00-
366.00		2,781.00		2,781.00-
367.00	68,353.00	9,392.00		9,392.00-
368.10	829.00	708.00		708.00-
368.20	34,107.00	13,090.00		13,090.00-
369.00	11,789.00	63,878.00		63,878.00-
370.10	21,741.00			
370.20	2,207.00	3,442.00		3,442.00-
370.30	6,637.00			
371.00	510.00-	23,317.00		23,317.00-
373.00	63,917.00	7,986.00		7,986.00-
391.00	12,134.00			
391.10	180,984.00			
394.00	13,931.00			
397.00	14,371.00			
	656,396.00	393,047.00		393,047.00-

UGI UTILITIES, INC. - ELECTRIC 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				
362.00	24,707.00	2,021.00	2,000.00	21.00-
364.00	150,263.00	327,581.00		327,581.00-
365.00	105,269.00	81,961.00		81,961.00-
366.00		3,074.00		3,074.00-
367.00	71,557.00	8,629.00		8,629.00-
368.10	1,764.00	2,387.00		2,387.00-
368.20	27,846.00	19,592.00		19,592.00-
369.00	7,148.00	67,963.00		67,963.00-
370.10	20,478.00			
370.20	1,906.00	3,378.00		3,378.00-
370.30	8,479.00			
371.00	43,588.00	10,296.00		10,296.00-
373.00	42,074.00	22,892.00		22,892.00-
390.10		93,483.00		93,483.00-
391.00	2,866.00			
394.00	26,886.00			
397.00	219,700.00			
	754,531.00	643,257.00	2,000.00	641,257.00-
2016 TRANSACTION YEAR				
362.00		34.00-		34.00
364.00	176,018.00	351,318.00		351,318.00-
365.00	104,239.00	75,887.00		75,887.00-
366.00		884.00		884.00-
367.00	40,299.00	3,188.00		3,188.00-
368.20	25,735.00	20,208.00		20,208.00-
369.00	16,790.00	64,224.00		64,224.00-
370.10	21,549.00			
370.20	864.00	3,071.00		3,071.00-
370.30	7,738.00			
371.00	54,634.00	19,949.00		19,949.00-
373.00	62,121.00	15,458.00		15,458.00-
390.10		1,488.00		1,488.00-
390.20	243,472.00			
391.00	71,038.00			
391.10	9,330.00			
392.20	11,645.00			
392.40	32,354.00			
394.00	3,417.00			
397.00	16,880.00			
	898,123.00	555,641.00		555,641.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
362.00	277,443.00			
364.00	210,178.00	315,585.00		315,585.00-
365.00	94,370.00	91,147.00		91,147.00-
366.00		13,832.00		13,832.00-
367.00	211,313.00	12,707.00		12,707.00-
368.10	317,793.00	7,007.00		7,007.00-
368.20	28,036.00	16,645.00		16,645.00-
369.00	18,978.00	59,124.00		59,124.00-
370.10	15,066.00			
370.20	6,451.00	2,789.00		2,789.00-
370.30	3,571.00			
371.00	50,228.00	13,648.00		13,648.00-
373.00	101,485.00	16,397.00		16,397.00-
390.20	9,396.00			
391.00	1,048.00			
391.92	174,247.00			
394.00	20,132.00			
395.00	2,807.00			
396.00	22,028.00			
397.00	74,838.00			
	1,639,408.00	548,881.00		548,881.00-
TOTAL	4,768,651.00	2,537,067.00	2,502.00	2,534,565.00-

**COMMON PLANT**

UGI UTILITIES, INC. - COMMON PLANT

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
391.10	23,992.00			
	23,992.00			
2014 TRANSACTION YEAR				
391.00	4,540.00			
391.10	12,429.00			
	16,969.00			
2015 TRANSACTION YEAR				
390.20	1,448,677.00			
391.00	812,862.00			
391.10	93,647.00			
	2,355,186.00			
2016 TRANSACTION YEAR				
391.00	22,767.00			
391.10	653,875.00			
	676,642.00			
2017 TRANSACTION YEAR				
391.00	23,206.00			
391.10	6,436.00			
	29,642.00			
TOTAL	3,102,431.00			

## INFORMATION SERVICES



UGI UTILITIES, INC. - INFORMATION SERVICES

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
391.00	22,224.00			
391.10	1,692,864.00			
	1,715,088.00			
2014 TRANSACTION YEAR				
391.00	4,810.00			
391.10	781,032.00			
	785,842.00			
2015 TRANSACTION YEAR				
391.00	36,527.00			
391.10	925,747.00			
	962,274.00			
2016 TRANSACTION YEAR				
391.00	13,272.00			
391.10	1,428,497.00			
	1,441,769.00			
2017 TRANSACTION YEAR				
391.10	965,687.00			
391.30	6,386,475.00			
	7,352,162.00			
TOTAL	12,257,135.00			