

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2017-2640058

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2019

Prepared by:



*Excellence Delivered **As Promised***

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2017-2640058

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2019

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. 12th Street, Suite 360
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant as of September 30, 2019. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

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

TABLE OF CONTENTS

PART I. INTRODUCTION	I-1
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
PART II. RESULTS OF STUDY	II-1
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, 2019	II-3
Table 2 Book Reserve at September 30, 2018 Projected to September 30, 2019	II-5
Table 3 Calculation of Depreciation Accruals for the Twelve Months Ended September 30, 2019	II-7
Table 4 Amortization of Experienced and Estimated Net Salvage	II-9
PART III. DETAILED DEPRECIATION CALCULATIONS	III-1
Utility Plant in Service	III-2
Electric Plant	III-3
Common Plant	III-44
Information Services	III-49
Reading Service Center – Information Services	III-54
PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE	IV-1
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, 2019.

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, 2019, 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, 2019, 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, 2019, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-10 summarize the results of the depreciation study as of September 30, 2019. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2019, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2019. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2019. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2015 through 2019.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT SEPTEMBER 30, 2019

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		
(1)	(2)	(3)	(4)	(5)	(6)	RATE (7)	AMOUNT (8)	
ELECTRIC PLANT								
DISTRIBUTION PLANT								
361	STRUCTURES AND IMPROVEMENTS	50 - R3	11,459	7,925	3,534	2.35	269	
362	STATION EQUIPMENT	40 - S1	8,289,972	(97,494)	8,387,466	3.34	276,863	
364	POLES, TOWERS AND FIXTURES	56 - R2.5	43,312,419	13,198,673	30,113,746	2.01	868,526	
365	OVERHEAD CONDUCTORS AND DEVICES	55 - R1	37,820,859	11,039,807	26,781,052	2.28	863,094	
366	UNDERGROUND CONDUIT	65 - R3	6,752,480	1,897,136	4,855,344	1.56	105,283	
367	UNDERGROUND CONDUCTORS AND DEVICES	40 - R2	9,801,217	2,840,097	6,961,120	3.09	302,432	
368.1	TRANSFORMERS	43 - S1	14,603,955	7,316,624	7,287,331	2.08	304,037	
368.2	TRANSFORMER INSTALLATIONS	35 - R2	10,432,248	5,258,717	5,173,531	2.57	267,598	
369	SERVICES	50 - R2	14,971,903	6,759,780	8,212,123	1.87	280,653	
370.1	METERS	33 - R1.5	2,762,014	1,991,811	770,203	2.12	58,659	
370.2	METER INSTALLATIONS	70 - R5	1,907,009	737,710	1,169,299	1.33	25,270	
370.3	ELECTRONIC METERS	20 - S3	4,948,183	3,619,025	1,329,158	3.20	158,314	
371	INSTALLATIONS ON CUSTOMER PREMISES	30 - O1	1,951,306	899,167	1,052,139	3.44	67,143	
371.5	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	20 - R1.5	347,656	321,950	25,706	1.23	4,280	
373	STREET LIGHTING AND SIGNAL SYSTEMS	34 - L0	1,635,228	715,138	920,090	3.38	55,277	
TOTAL DISTRIBUTION PLANT			159,547,908	56,506,066	103,041,842	2.28	3,637,698	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS							
	PLYMOUTH	06-2023	SQUARE	15,111	15,111	0	0	
	IDETOWN		FULLY ACCRUED	14,541	14,541	0	0	
	ELECTRIC HQ BUILDING	09-2069	70 - R1	8,000,000	(408,220)	8,408,220	3.90	311,993
	<i>SUBTOTAL ACCOUNT 390.1</i>			<u>8,029,652</u>	<u>(378,568)</u>	<u>8,408,220</u>	<u>3.89</u>	<u>311,993</u>
390.2	IMPROVEMENTS TO LEASED PROPERTY							
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	169,677	24,319	145,358	5.01	8,502	
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	115,614	41,942	73,672	19.59	22,649	
391.92	OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTW.	5 - SQ	750,000	174,952	575,048	21.91	164,299	
393	STORES EQUIPMENT	10 - SQ	3,217	1,205	2,012	11.38	366	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	1,022,878	396,578	626,300	5.00	51,183	
395	LABORATORY EQUIPMENT	10 - SQ	158,670	105,454	53,216	10.10	16,023	
397	COMMUNICATION EQUIPMENT	10 - SQ	771,319	473,101	298,218	9.71	74,891	
398	MISCELLANEOUS EQUIPMENT	10 - SQ	40,872	25,243	15,629	11.11	4,539	
TOTAL GENERAL PLANT			11,061,899	864,226	10,197,673	5.92	654,445	
SPECIAL DEPRECIABLE PLANT								
396	POWER OPERATED EQUIPMENT	20 - S0	145,839	143,753	2,086	0.18	259	
TOTAL SPECIAL DEPRECIABLE PLANT			145,839	143,753	2,086	0.18	259	
TOTAL DEPRECIABLE PLANT			170,755,646	57,514,045	113,241,601	2.51	4,292,402	
NONDEPRECIABLE PLANT								
301.1	ORGANIZATION		1,602					
302.1	FRANCHISES AND CONSENTS - PERPETUAL		6,436					
360.1	LAND AND LAND RIGHTS - LAND		83,832					

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, 2019

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	AMOUNT (8)
360.2 LAND AND LAND RIGHTS - LAND RIGHTS			14,336				
389.1 LAND AND LAND RIGHTS - LAND			2,089,222				
TOTAL NONDEPRECIABLE PLANT			2,195,428				
TOTAL ELECTRIC PLANT			172,951,074				
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 22.5572%			3,001,235	227,372	2,300,780		147,683
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS			169,949,839	57,286,673	110,940,821		4,144,719
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,278				
390.1 STRUCTURES AND IMPROVEMENTS	01-2069	70 - R1	33,052,722	803,197	32,249,525	3.46	1,142,385
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	2,765,391	388,464	2,376,927	5.47	151,393
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	2,045,377	666,190	1,379,187	15.57	318,519
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	68,155	3,482	2.16	1,548
TOTAL COMMON PLANT			45,021,369	1,926,006	36,009,121	3.60	1,613,845
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%			2,548,209	109,012	2,038,116		91,344
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	40,606	33,035	7,571	5.44	2,208
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	12,068,809	5,133,432	6,935,377	20.03	2,417,523
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	7,782,005	4,603,370	3,178,635	9.09	707,758
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	135,828,715	21,063,492	114,765,223	6.84	9,288,398
TOTAL INFORMATION SERVICES			155,720,135	30,833,329	124,886,806	7.97	12,415,887
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%			14,513,117	2,873,666	11,639,450		1,157,161
READING SERVICE CENTER							
390 STRUCTURES AND IMPROVEMENTS	06-2030	100 - R1	1,970,709	1,321,933	648,776	3.15	61,986
TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%			220,916	148,189	72,728		6,949
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION			17,282,242	3,130,867	13,750,294		1,255,454
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%			3,898,390	706,236	3,101,681		283,195
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS			13,383,852	2,424,631	10,648,613		972,259
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS			183,333,691	59,711,304	121,589,434		5,116,978
AMORTIZATION OF NEGATIVE NET SALVAGE							643,548
GRAND TOTAL			183,333,691	59,711,304	121,589,434		5,760,526

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



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
ELECTRIC PLANT									
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS	7,647	278	0	0	0	0	0	7,925	69.16
362 STATION EQUIPMENT	65,347	202,602	4,371	(336,194)	33,619	(67,239)	0	(97,494)	-1.18
364 POLES, TOWERS AND FIXTURES	12,836,360	831,252	330,599	(290,806)	0	(508,732)	0	13,198,673	30.47
365 OVERHEAD CONDUCTORS AND DEVICES	10,349,964	828,776	77,578	(129,567)	19,435	(106,379)	0	11,039,807	29.19
366 UNDERGROUND CONDUIT	1,849,398	99,872	6,054	(48,490)	0	(9,698)	0	1,897,136	28.10
367 UNDERGROUND CONDUCTORS AND DEVICES	2,751,761	290,121	10,634	(193,165)	0	(19,254)	0	2,840,097	28.98
368.1 TRANSFORMERS	7,213,446	288,655	(402)	(197,990)	19,799	(6,884)	0	7,316,624	50.10
368.2 TRANSFORMER INSTALLATIONS	5,106,927	251,411	22,151	(77,110)	0	(44,662)	0	5,258,717	50.41
369 SERVICES	6,505,019	268,613	59,526	(27,690)	2,769	(48,457)	0	6,759,780	45.15
370.1 METERS	1,949,884	61,927	0	(20,000)	0	0	0	1,991,811	72.11
370.2 METER INSTALLATIONS	711,001	25,269	2,680	(522)	0	(718)	0	737,710	38.68
370.3 ELECTRONIC METERS	3,468,920	162,105	0	(12,000)	0	0	0	3,619,025	73.14
371 INSTALLATIONS ON CUSTOMER PREMISES	820,517	73,062	13,941	(5,776)	0	(2,577)	0	899,167	46.08
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	317,118	4,832	0	0	0	0	0	321,950	92.61
373 STREET LIGHTING AND SIGNAL SYSTEMS	768,258	50,428	17,039	(97,376)	0	(23,211)	0	715,138	43.73
TOTAL DISTRIBUTION PLANT	54,721,567	3,439,203	544,171	(1,436,685)	75,622	(837,811)	0	56,506,066	35.42
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	813,557	29,551	18,994	(1,170,670)	0	(70,000)	0	(378,568)	-4.71
390.2 IMPROVEMENTS TO LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	16,219	8,100	0	0	0	0	0	24,319	14.33
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	20,263	21,679	0	0	0	0	0	41,942	36.28
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	10,627	164,325	0	0	0	0	0	174,952	23.33
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	0	0	0	0	0	0	0	0	0.00
393 STORES EQUIPMENT	839	366	0	0	0	0	0	1,205	37.46
394 TOOLS, SHOP AND GARAGE EQUIPMENT	366,605	47,525	0	(17,552)	0	0	0	396,578	38.77
395 LABORATORY EQUIPMENT	100,361	15,716	0	(10,623)	0	0	0	105,454	66.46
396 POWER OPERATED EQUIPMENT	143,476	277	0	0	0	0	0	143,753	98.57
397 COMMUNICATION EQUIPMENT	736,111	83,765	0	(346,775)	0	0	0	473,101	61.34
398 MISCELLANEOUS EQUIPMENT	58,229	5,001	0	(37,987)	0	0	0	25,243	61.76
TOTAL GENERAL PLANT	2,266,287	376,305	18,994	(1,583,607)	0	(70,000)	0	1,007,979	8.99
TOTAL DEPRECIABLE PLANT	56,987,854	3,815,508	563,165	(3,020,293)	75,622	(907,811)	0	57,514,045	33.68
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 22.5572%	511,211	84,884	4,285	(357,217)	0	(15,790)	0	227,372	
TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS	56,476,643	3,730,624	558,880	(2,663,076)	75,622	(892,021)	0	57,286,673	



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	0	817,504	0	0	0	0	(14,307)	803,197	2.43
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	134,707	14,307	0	(163,321)	0	0	14,307	0	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	232,426	156,038	0	0	0	0	0	388,464	14.05
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,462	669,853	0	(15,125)	0	0	0	666,190	32.57
392.1 TRANSPORTATION EQUIPMENT - CARS	65,970	2,185	0	0	0	0	0	68,155	95.14
TOTAL COMMON PLANT	444,565	1,659,887	0	(178,446)	0	0	0	1,926,006	5.08
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%	25,162	93,950	0	(10,100)	0	0	0	109,012	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	36,966	2,228	0	(6,159)	0	0	0	33,035	81.35
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,061,171	2,092,784	0	(1,020,523)	0	0	0	5,133,432	42.53
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	4,420,391	690,875	0	(507,896)	0	0	0	4,603,370	59.15
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,284,023	7,779,469	0	0	0	0	0	21,063,492	15.51
TOTAL INFORMATION SERVICES	21,802,551	10,565,356	0	(1,534,578)	0	0	0	30,833,329	19.80
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%	2,031,998	984,691	0	(143,023)	0	0	0	2,873,666	
READING SERVICE CENTER									
390 STRUCTURES AND IMPROVEMENTS	1,259,462	62,471	0	0	0	0	0	1,321,933	
TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%	141,186	7,003	0	0	0	0	0	148,189	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	2,198,346	1,085,644	0	(153,123)	0	0	0	3,130,867	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%	495,885	244,891	0	(34,540)	0	0	0	706,236	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	1,702,461	840,753	0	(118,583)	0	0	0	2,424,631	
TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	58,179,104	4,571,377	558,880	(2,781,659)	75,622	(892,021)	0	59,711,304	



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
ELECTRIC PLANT						
DISTRIBUTION PLANT						
361 STRUCTURES AND IMPROVEMENTS	11,459	0	0	11,459	2.43	278
362 STATION EQUIPMENT	4,771,246	3,854,920	(336,194)	8,289,972	3.51	202,602
364 POLES, TOWERS AND FIXTURES	40,691,964	2,911,260	(290,806)	43,312,419	1.98	831,252
365 OVERHEAD CONDUCTORS AND DEVICES	35,145,285	2,805,140	(129,567)	37,820,859	2.27	828,776
366 UNDERGROUND CONDUIT	6,316,070	484,900	(48,490)	6,752,480	1.54	99,872
367 UNDERGROUND CONDUCTORS AND DEVICES	8,979,682	1,014,700	(193,165)	9,801,217	3.07	290,121
368.1 TRANSFORMERS	13,880,645	921,300	(197,990)	14,603,955	2.04	288,655
368.2 TRANSFORMER INSTALLATIONS	9,767,058	742,300	(77,110)	10,432,248	2.49	251,411
369 SERVICES	14,124,193	875,400	(27,690)	14,971,903	1.85	268,613
370.1 METERS	2,782,014	0	(20,000)	2,762,014	2.23	61,927
370.2 METER INSTALLATIONS	1,897,531	10,000	(522)	1,907,009	1.33	25,269
370.3 ELECTRONIC METERS	4,920,183	40,000	(12,000)	4,948,183	3.29	162,105
371 INSTALLATIONS ON CUSTOMER PREMISES	1,933,832	23,250	(5,776)	1,951,306	3.76	73,062
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	347,656	0	0	347,656	1.39	4,832
373 STREET LIGHTING AND SIGNAL SYSTEMS	1,600,853	131,750	(97,376)	1,635,228	3.12	50,428
TOTAL DISTRIBUTION PLANT	147,169,671	13,814,920	(1,436,685)	159,547,908		3,439,203
GENERAL PLANT						
390.1 STRUCTURES AND IMPROVEMENTS	1,200,322	8,000,000	(1,170,670)	8,029,652	2.46	29,551
390.2 IMPROVEMENTS TO LEASED PROPERTY	0	0	0	0	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	154,677	15,000	0	169,677	5.01	8,100
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	105,614	10,000	0	115,614	19.78	21,679
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	750,000	0	0	750,000	21.91	164,325
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	0	0	0	0	-	0
393 STORES EQUIPMENT	3,217	0	0	3,217	11.38	366
394 TOOLS, SHOP AND GARAGE EQUIPMENT	952,931	87,500	(17,552)	1,022,878	4.92	47,525
395 LABORATORY EQUIPMENT	169,293	0	(10,623)	158,670	9.61	15,716
396 POWER OPERATED EQUIPMENT	145,839	0	0	145,839	0.19	277
397 COMMUNICATION EQUIPMENT	1,100,594	17,500	(346,775)	771,319	9.08	83,765
398 MISCELLANEOUS EQUIPMENT	78,859	0	(37,987)	40,872	8.58	5,001
TOTAL GENERAL PLANT	4,661,346	8,130,000	(1,583,607)	11,207,738		376,305
TOTAL DEPRECIABLE PLANT	151,831,017	21,944,920	(3,020,293)	170,755,646		3,815,508
NONDEPRECIABLE PLANT						
301.1 ORGANIZATION	1,602	0	0	1,602		
302.1 FRANCHISES AND CONSENTS - PERPETUAL	6,436	0	0	6,436		
360.1 LAND AND LAND RIGHTS - LAND	83,832	0	0	83,832		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	14,336		
389.1 LAND AND LAND RIGHTS - LAND	89,222	2,000,000	0	2,089,222		
TOTAL NONDEPRECIABLE PLANT	195,428	2,000,000	0	2,195,428		
TOTAL ELECTRIC PLANT	152,026,445	23,944,920	(3,020,293)	172,951,074		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 22.5572%	1,073,408	2,285,044	(357,217)	3,001,235		84,884
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS	150,953,037	21,659,876	(2,663,076)	169,949,839		3,730,624



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION						
COMMON PLANT						
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,278	0	0	6,947,278		
390.1 STRUCTURES AND IMPROVEMENTS	0	33,052,722	0	33,052,722	3.71	817,504
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	(163,321)	0	17.52	14,307
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	1,925,000	0	2,765,391	7.08	156,038
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	60,502	2,000,000	(15,125)	2,045,377	45.60	669,853
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	3.05	2,185
TOTAL COMMON PLANT	8,222,093	36,977,722	(178,446)	45,021,369		1,659,887
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%	465,370	2,092,939	(10,100)	2,548,209		93,950
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	0	(6,159)	40,606	5.13	2,228
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	9,389,332	3,700,000	(1,020,523)	12,068,809	19.87	2,092,784
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	8,289,902	0	(507,896)	7,782,005	8.62	690,875
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	90,828,715	45,000,000	0	135,828,715	6.98	7,779,469
TOTAL INFORMATION SERVICES	108,554,714	48,700,000	(1,534,578)	155,720,135		10,565,356
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%	10,117,299	4,538,840	(143,023)	14,513,117		984,691
READING SERVICE CENTER						
390 STRUCTURES AND IMPROVEMENTS	1,970,709	0	0	1,970,709	3.17	62,471
TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%	220,916	0	0	220,916		7,003
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	10,803,585	6,631,779	(153,123)	17,282,242		1,085,644
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%	2,436,986	1,495,944	(34,540)	3,898,390		244,891
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	8,366,599	5,135,835	(118,583)	13,383,852		840,753
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	159,319,636	26,795,711	(2,781,659)	183,333,691		4,571,377

* TOTAL ACCRUALS SHOWN ARE BASED ON MONTHLY AVERAGES



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
ELECTRIC PLANT												
DISTRIBUTION PLANT												
361	0	0	0	0	0	0	0	0	0	0	0	0
362	(2,000)	2,021	0	(34)	0	0	(21,866)	43,732	(33,619)	67,239	55,473	11,095
364	0	327,581	0	351,318	0	315,585	0	453,100	0	508,732	1,956,316	391,263
365	0	81,961	0	75,887	0	91,147	(16,955)	92,807	(19,435)	106,379	411,791	82,358
366	0	3,074	0	884	0	13,832	0	9,698	0	9,698	37,186	7,437
367	0	8,629	0	3,188	0	12,707	0	19,254	0	19,254	63,032	12,606
368.1	0	2,387	0	0	0	7,007	(18,569)	6,456	(19,799)	6,884	(15,634)	(3,127)
368.2	0	19,592	0	20,208	0	16,645	0	41,218	0	44,662	142,325	28,465
369	0	67,963	0	64,224	0	59,124	(2,572)	45,012	(2,769)	48,457	279,439	55,888
370.1	0	0	0	0	0	0	0	0	0	0	0	0
370.2	0	3,378	0	3,071	0	2,789	0	718	0	718	10,674	2,135
370.3	0	0	0	0	0	0	0	0	0	0	0	0
371	0	10,296	0	19,949	0	13,648	0	2,494	0	2,577	48,964	9,793
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	22,892	0	15,458	0	16,397	0	22,463	0	23,211	100,421	20,084
TOTAL	(2,000)	549,774	0	554,153	0	548,881	(59,962)	736,952	(75,622)	837,811	3,089,987	617,997
GENERAL PLANT												
390.1	0	93,483	0	1,488	0	0	0	0	0	70,000	164,971	32,994
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
392.2	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
TOTAL	0	93,483	0	1,488	0	0	0	0	0	70,000	164,971	32,994
TOTAL ELECTRIC	(2,000)	643,257	0	555,641	0	548,881	(59,962)	736,952	(75,622)	907,811	3,254,958	650,991
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 22.5572%												
	0	21,087	0	336	0	0	0	0	0	15,790	37,213	7,443
TOTAL	(2,000)	622,170	0	555,305	0	548,881	(59,962)	736,952	(75,622)	892,021	3,217,745	643,548



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(2,000)	622,170	0	555,305	0	548,881	(59,962)	736,952	(75,622)	892,021	3,217,745	643,548

**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, 2019

YEAR (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	8,099	7,600	3,374	13.10	258
1977	485.00	346	325	160	14.29	11
	11,458.98	8,445	7,925	3,534		269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 2.35

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2008	2,966.99	983	303-	3,270	23.22	141
2011	1,532.01	389	120-	1,652	24.94	66
2015	53,712.37	7,520	2,320-	56,032	27.65	2,026
2016	15,006.56	1,649	509-	15,516	28.35	547
2017	1,160,711.39	91,696	28,292-	1,189,003	29.15	40,789
2018	3,203,827.83	152,502	47,052-	3,250,880	30.04	108,218
2019	3,852,214.73	61,250	18,898-	3,871,113	30.95	125,076
	8,289,971.88	315,989	97,494-	8,387,466		276,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 3.34

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1920	130.47	128	127	3	1.22	2
1921	9.35	9	9			
1922	11.69	11	11	1	1.75	1
1923	68.32	66	66	2	2.02	1
1924	51.33	49	49	2	2.30	1
1925	72.68	69	69	4	2.57	2
1926	785.69	746	743	43	2.84	15
1927	672.66	635	632	41	3.11	13
1928	837.87	787	784	54	3.37	16
1929	524.66	491	489	36	3.62	10
1930	2,221.89	2,069	2,060	162	3.86	42
1931	242.94	225	224	19	4.08	5
1932	2,419.55	2,233	2,223	197	4.31	46
1933	5,865.61	5,391	5,368	498	4.53	110
1934	4,490.79	4,110	4,092	399	4.75	84
1935	8,840.97	8,058	8,023	818	4.96	165
1936	10,826.88	9,825	9,782	1,045	5.18	202
1937	5,179.25	4,680	4,660	519	5.40	96
1938	2,695.71	2,425	2,414	282	5.63	50
1939	4,226.82	3,785	3,769	458	5.85	78
1940	6,533.91	5,825	5,800	734	6.08	121
1941	12,292.18	10,907	10,860	1,432	6.31	227
1942	8,639.50	7,630	7,597	1,042	6.54	159
1943	11,802.60	10,374	10,329	1,474	6.78	217
1944	10,858.51	9,497	9,456	1,403	7.02	200
1945	12,922.64	11,247	11,198	1,725	7.26	238
1946	18,795.23	16,271	16,200	2,595	7.52	345
1947	15,702.00	13,523	13,464	2,238	7.77	288
1948	22,404.51	19,192	19,109	3,296	8.03	410
1949	21,195.97	18,055	17,976	3,220	8.30	388
1950	15,173.12	12,848	12,792	2,381	8.58	278
1951	29,204.97	24,584	24,477	4,728	8.86	534
1952	21,594.36	18,062	17,983	3,611	9.16	394
1953	19,511.03	16,212	16,142	3,369	9.47	356
1954	23,284.64	19,218	19,134	4,151	9.78	424
1955	36,828.09	30,179	30,048	6,780	10.11	671
1956	26,104.40	21,228	21,136	4,968	10.46	475
1957	24,277.44	19,591	19,506	4,771	10.81	441
1958	41,294.50	33,050	32,906	8,388	11.18	750
1959	41,801.13	33,165	33,021	8,780	11.57	759
1960	33,790.30	26,568	26,452	7,338	11.97	613
1961	50,885.85	39,627	39,455	11,431	12.39	923
1962	44,546.17	34,348	34,199	10,347	12.82	807

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1963	59,504.87	45,405	45,208	14,297	13.27	1,077
1964	62,020.01	46,814	46,610	15,410	13.73	1,122
1965	97,904.13	73,061	72,743	25,161	14.21	1,771
1966	85,525.37	63,075	62,801	22,724	14.70	1,546
1967	60,556.29	44,109	43,917	16,639	15.21	1,094
1968	96,381.79	69,292	68,991	27,391	15.74	1,740
1969	129,496.12	91,850	91,451	38,045	16.28	2,337
1970	158,641.67	110,964	110,482	48,160	16.83	2,862
1971	210,402.25	145,028	144,397	66,005	17.40	3,793
1972	154,200.10	104,691	104,236	49,964	17.98	2,779
1973	231,002.65	154,400	153,729	77,274	18.57	4,161
1974	312,085.83	205,196	204,304	107,782	19.18	5,619
1975	243,979.56	157,716	157,030	86,950	19.80	4,391
1976	261,891.65	166,301	165,578	96,314	20.44	4,712
1977	283,621.42	176,858	176,089	107,532	21.08	5,101
1978	313,727.61	191,935	191,100	122,628	21.74	5,641
1979	375,709.89	225,358	224,378	151,332	22.41	6,753
1980	269,995.33	158,671	157,981	112,014	23.09	4,851
1981	266,194.21	153,158	152,492	113,702	23.78	4,781
1982	279,110.37	176,733	175,965	103,145	21.58	4,780
1983	319,404.99	197,999	197,138	122,267	22.23	5,500
1984	331,855.45	201,204	200,329	131,526	22.89	5,746
1985	302,057.65	178,969	178,191	123,867	23.55	5,260
1986	370,054.17	214,113	213,182	156,872	24.22	6,477
1987	441,473.08	250,580	249,490	191,983	24.57	7,814
1988	464,018.47	256,649	255,533	208,485	25.25	8,257
1989	686,828.81	369,789	368,181	318,648	25.93	12,289
1990	664,531.93	347,949	346,436	318,096	26.61	11,954
1991	723,390.22	367,844	366,245	357,145	27.31	13,077
1992	969,958.58	481,099	479,007	490,952	27.69	17,730
1993	745,367.03	359,789	358,225	387,142	28.27	13,694
1994	956,884.36	448,970	447,018	509,866	28.85	17,673
1995	1,302,970.99	590,506	587,939	715,032	29.56	24,189
1996	1,253,876.99	548,070	545,687	708,190	30.26	23,404
1997	952,540.03	400,829	399,086	553,454	30.97	17,871
1998	923,091.41	375,144	373,513	549,578	31.41	17,497
1999	776,177.49	302,321	301,006	475,171	32.13	14,789
2000	708,601.68	263,883	262,736	445,866	32.86	13,569
2001	962,627.93	341,925	340,438	622,190	33.58	18,529
2002	818,120.14	277,752	276,544	541,576	34.05	15,905
2003	979,531.59	315,213	313,843	665,689	34.78	19,140
2004	1,105,114.68	335,734	334,274	770,841	35.52	21,702
2005	1,118,031.00	320,987	319,591	798,440	36.01	22,173

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
2006	1,074,554.60	288,625	287,370	787,185	36.75	21,420
2007	928,336.51	232,084	231,075	697,262	37.50	18,594
2008	1,090,227.53	253,260	252,159	838,069	38.00	22,054
2009	1,077,582.22	229,741	228,742	848,840	38.76	21,900
2010	1,034,950.30	201,608	200,731	834,219	39.28	21,238
2011	1,423,477.52	250,532	249,443	1,174,035	39.81	29,491
2012	906,907.24	141,478	140,863	766,044	40.58	18,877
2013	1,191,605.49	162,654	161,947	1,029,658	41.12	25,040
2014	1,594,586.88	186,886	186,073	1,408,514	41.45	33,981
2015	1,545,710.93	149,625	148,975	1,396,736	42.01	33,248
2016	1,740,164.28	132,775	132,198	1,607,966	42.37	37,951
2017	1,777,672.35	98,661	98,232	1,679,440	42.55	39,470
2018	2,588,794.45	88,537	88,152	2,500,642	42.36	59,033
2019	2,909,770.34	34,917	34,765	2,875,005	41.00	70,122
	43,312,418.61	13,256,309	13,198,673	30,113,746		868,526

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.7 2.01

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	5,726.93	5,217	5,627	100	4.90	20
1925	15,968.84	14,462	15,599	370	5.19	71
1926	43,494.51	39,153	42,231	1,264	5.49	230
1927	16,458.88	14,723	15,880	579	5.80	100
1928	19,706.71	17,521	18,898	809	6.10	133
1929	14,868.53	13,136	14,169	700	6.41	109
1930	29,679.90	26,054	28,102	1,578	6.72	235
1931	13,724.18	11,967	12,908	816	7.04	116
1932	16,042.31	13,896	14,988	1,054	7.36	143
1933	22,952.13	19,747	21,299	1,653	7.68	215
1934	17,499.74	14,951	16,126	1,374	8.01	172
1935	8,095.03	6,867	7,407	688	8.34	82
1936	1,861.59	1,568	1,691	171	8.68	20
1937	4,987.13	4,169	4,497	490	9.02	54
1938	9,390.97	7,793	8,406	985	9.36	105
1939	18,221.01	15,004	16,183	2,038	9.71	210
1940	13,537.13	11,059	11,928	1,609	10.07	160
1941	10,420.02	8,444	9,108	1,312	10.43	126
1942	2,505.86	2,014	2,172	334	10.79	31
1943	5,291.86	4,218	4,550	742	11.16	66
1944	3,805.45	3,008	3,244	561	11.53	49
1945	9,060.63	7,099	7,657	1,404	11.91	118
1946	21,836.98	16,958	18,291	3,546	12.29	289
1947	31,433.86	24,187	26,088	5,346	12.68	422
1948	26,974.12	20,564	22,180	4,794	13.07	367
1949	45,195.08	34,126	36,808	8,387	13.47	623
1950	35,455.96	26,515	28,599	6,857	13.87	494
1951	33,621.44	24,898	26,855	6,766	14.27	474
1952	21,415.55	15,696	16,930	4,486	14.69	305
1953	21,402.92	15,523	16,743	4,660	15.11	308
1954	35,330.25	25,354	27,347	7,983	15.53	514
1955	56,470.77	40,084	43,235	13,236	15.96	829
1956	34,656.88	24,329	26,241	8,416	16.39	513
1957	51,227.12	35,552	38,346	12,881	16.83	765
1958	25,659.67	17,598	18,981	6,679	17.28	387
1959	33,541.48	22,729	24,516	9,025	17.73	509
1960	35,359.63	23,665	25,525	9,835	18.19	541
1961	56,301.52	37,210	40,135	16,167	18.65	867
1962	54,339.29	35,449	38,235	16,104	19.12	842
1963	80,512.11	51,821	55,894	24,618	19.60	1,256
1964	113,836.95	72,276	77,957	35,880	20.08	1,787
1965	95,026.22	59,486	64,162	30,864	20.57	1,500
1966	55,365.18	34,165	36,850	18,515	21.06	879

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	61,985.16	37,687	40,649	21,336	21.56	990
1968	103,026.46	61,685	66,534	36,492	22.07	1,653
1969	214,186.54	126,252	136,176	78,011	22.58	3,455
1970	181,049.43	105,009	113,263	67,786	23.10	2,934
1971	209,188.62	119,353	128,734	80,455	23.62	3,406
1972	127,273.37	71,389	77,000	50,273	24.15	2,082
1973	174,751.40	96,304	103,874	70,877	24.69	2,871
1974	267,728.59	144,865	156,252	111,477	25.24	4,417
1975	283,766.84	150,706	162,552	121,215	25.79	4,700
1976	220,359.59	114,827	123,853	96,507	26.34	3,664
1977	341,262.63	174,293	187,993	153,270	26.91	5,696
1978	252,700.90	126,441	136,380	116,321	27.48	4,233
1979	234,636.92	114,972	124,009	110,628	28.05	3,944
1980	170,965.40	81,969	88,412	82,553	28.63	2,883
1981	204,692.29	95,945	103,486	101,206	29.22	3,464
1982	211,653.21	126,145	136,060	75,593	25.25	2,994
1983	119,994.31	70,029	75,533	44,461	25.86	1,719
1984	97,348.15	55,936	60,333	37,015	26.10	1,418
1985	118,290.86	66,444	71,667	46,624	26.73	1,744
1986	165,577.04	91,399	98,583	66,994	26.99	2,482
1987	140,231.93	75,529	81,466	58,766	27.63	2,127
1988	251,430.44	132,780	143,217	108,213	27.92	3,876
1989	297,280.06	153,783	165,871	131,409	28.23	4,655
1990	323,562.68	163,723	176,592	146,971	28.55	5,148
1991	512,462.80	251,927	271,729	240,734	29.22	8,239
1992	639,454.47	306,682	330,788	308,666	29.57	10,438
1993	383,710.02	180,152	194,312	189,398	29.80	6,356
1994	531,282.56	242,477	261,536	269,747	30.37	8,882
1995	843,259.70	373,901	403,290	439,970	30.75	14,308
1996	820,783.66	354,907	382,803	437,981	30.85	14,197
1997	677,797.98	283,658	305,954	371,844	31.26	11,895
1998	687,795.57	278,007	299,859	387,937	31.69	12,242
1999	536,633.43	209,019	225,448	311,185	32.13	9,685
2000	430,272.43	161,955	174,685	255,587	32.31	7,910
2001	655,190.02	236,393	254,974	400,216	32.78	12,209
2002	451,584.18	156,474	168,773	282,811	33.01	8,567
2003	621,907.03	206,224	222,434	399,473	33.25	12,014
2004	602,906.90	190,639	205,624	397,283	33.52	11,852
2005	1,047,934.54	314,590	339,317	708,618	33.81	20,959
2006	724,423.85	206,316	222,533	501,891	33.90	14,805
2007	1,231,768.40	329,498	355,397	876,371	34.23	25,602
2008	1,274,195.32	319,441	344,550	929,645	34.37	27,048
2009	1,172,922.24	274,698	296,290	876,632	34.34	25,528

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	852,126.25	184,571	199,079	653,047	34.36	19,006
2011	825,235.74	163,397	176,240	648,996	34.42	18,855
2012	1,290,189.20	231,202	249,375	1,040,814	34.34	30,309
2013	1,815,841.79	290,353	313,175	1,502,667	34.15	44,002
2014	1,753,770.12	245,002	264,260	1,489,510	33.87	43,977
2015	2,075,670.33	245,759	265,076	1,810,594	33.52	54,015
2016	2,337,859.90	224,902	242,580	2,095,280	32.87	63,744
2017	1,743,696.41	126,941	136,919	1,606,777	31.86	50,432
2018	2,437,577.59	115,541	124,622	2,312,956	30.15	76,715
2019	2,801,400.97	52,946	57,108	2,744,293	25.96	105,712
	37,820,858.54	10,235,292	11,039,807	26,781,052		863,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 2.28

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1955	83.46	66	82	1	13.47	
1957	507.05	394	492	15	14.46	1
1966	123.21	86	107	16	19.62	1
1967	1,645.52	1,133	1,414	232	20.26	11
1968	3,998.68	2,712	3,384	615	20.91	29
1969	371.49	248	309	62	21.57	3
1970	2,418.82	1,591	1,985	434	22.25	20
1971	3,008.26	1,947	2,429	579	22.93	25
1972	5,927.71	3,773	4,708	1,220	23.63	52
1973	7,944.45	4,971	6,203	1,741	24.33	72
1974	10,577.13	6,501	8,112	2,465	25.05	98
1975	8,154.74	4,920	6,139	2,016	25.78	78
1976	12,459.35	7,378	9,206	3,253	26.51	123
1977	15,481.50	8,989	11,216	4,266	27.26	156
1978	22,288.64	12,684	15,827	6,462	28.01	231
1979	39,254.04	21,879	27,300	11,954	28.77	416
1980	6,616.22	3,609	4,503	2,113	29.54	72
1981	10,373.19	5,535	6,906	3,467	30.32	114
1982	10,365.15	5,945	7,418	2,947	27.69	106
1983	13,527.69	7,551	9,422	4,106	28.69	143
1984	5,371.55	2,935	3,662	1,710	29.26	58
1985	14,733.05	7,872	9,822	4,911	29.85	165
1986	45,893.19	23,956	29,891	16,002	30.45	526
1987	28,200.56	14,278	17,815	10,386	31.45	330
1988	73,556.19	36,322	45,321	28,235	32.04	881
1989	109,210.49	52,530	65,545	43,665	32.64	1,338
1990	139,730.42	65,394	81,596	58,134	33.25	1,748
1991	51,820.14	23,423	29,226	22,594	34.25	660
1992	97,090.75	42,594	53,147	43,944	34.86	1,261
1993	35,262.66	15,068	18,801	16,462	35.35	466
1994	116,139.16	47,977	59,864	56,275	36.23	1,553
1995	147,344.28	58,849	73,429	73,915	36.85	2,006
1996	89,711.24	34,575	43,141	46,570	37.48	1,243
1997	229,557.91	84,707	105,694	123,864	38.48	3,219
1998	149,347.94	52,989	66,117	83,231	39.10	2,129
1999	189,470.81	64,079	79,955	109,516	40.11	2,730
2000	158,265.32	51,230	63,923	94,342	40.74	2,316
2001	224,935.04	69,505	86,726	138,209	41.38	3,340
2002	318,891.49	93,180	116,266	202,625	42.38	4,781
2003	160,080.61	44,374	55,368	104,713	43.02	2,434
2004	171,566.21	44,950	56,087	115,479	43.67	2,644
2005	427,493.01	104,736	130,685	296,808	44.67	6,644
2006	311,411.63	71,469	89,176	222,236	45.32	4,904

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
2007	95,165.10	20,223	25,233	69,932	46.32	1,510
2008	690,783.42	135,808	169,456	521,327	46.98	11,097
2009	66,709.64	12,048	15,033	51,677	47.64	1,085
2010	173,334.97	28,323	35,340	137,995	48.64	2,837
2011	38,169.44	5,611	7,001	31,168	49.31	632
2012	98,665.01	12,807	15,980	82,685	50.30	1,644
2013	152,474.88	17,245	21,518	130,957	50.97	2,569
2014	138,646.31	13,338	16,643	122,003	51.65	2,362
2015	89,971.57	7,126	8,892	81,080	52.32	1,550
2016	422,016.52	26,165	32,647	389,370	52.99	7,348
2017	346,935.73	15,439	19,264	327,672	53.68	6,104
2018	484,591.77	12,987	16,205	468,387	54.37	8,615
2019	484,805.59	4,412	5,505	479,301	54.45	8,803
	6,752,479.90	1,520,436	1,897,136	4,855,344		105,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 1.56

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1966	64.87	55	49	16	5.95	3
1967	7,139.82	6,021	5,311	1,829	6.27	292
1968	3,749.48	3,132	2,763	986	6.59	150
1969	4,366.89	3,610	3,184	1,183	6.93	171
1970	7,157.29	5,856	5,166	1,991	7.27	274
1971	7,359.55	5,956	5,254	2,106	7.63	276
1972	29,643.90	23,715	20,920	8,724	8.00	1,090
1973	25,514.11	20,169	17,792	7,722	8.38	921
1974	53,538.61	41,800	36,873	16,666	8.77	1,900
1975	77,771.55	59,923	52,860	24,912	9.18	2,714
1976	35,410.92	26,912	23,740	11,671	9.60	1,216
1977	67,831.09	50,822	44,832	22,999	10.03	2,293
1978	41,840.26	30,878	27,238	14,602	10.48	1,393
1979	50,293.08	36,525	32,220	18,073	10.95	1,651
1980	26,232.46	18,737	16,528	9,704	11.43	849
1981	30,863.71	21,666	19,112	11,752	11.92	986
1982	23,300.07	17,880	15,772	7,528	11.29	667
1983	50,477.45	38,242	33,734	16,743	11.60	1,443
1984	22,454.66	16,702	14,733	7,722	12.14	636
1985	29,319.70	21,491	18,958	10,362	12.48	830
1986	67,410.49	48,414	42,707	24,703	13.05	1,893
1987	51,637.69	36,472	32,173	19,465	13.41	1,452
1988	109,720.10	75,773	66,842	42,878	14.00	3,063
1989	156,923.83	106,332	93,799	63,125	14.39	4,387
1990	119,054.13	78,695	69,419	49,635	15.00	3,309
1991	193,195.15	124,978	110,247	82,948	15.42	5,379
1992	111,239.74	70,025	61,771	49,469	16.04	3,084
1993	135,736.96	83,410	73,578	62,159	16.55	3,756
1994	132,882.75	79,969	70,543	62,340	16.87	3,695
1995	208,126.25	121,358	107,054	101,072	17.52	5,769
1996	300,402.45	170,148	150,093	150,309	17.99	8,355
1997	333,937.35	182,597	161,074	172,863	18.65	9,269
1998	261,435.57	138,273	121,975	139,461	19.15	7,283
1999	188,955.49	96,443	85,075	103,880	19.66	5,284
2000	197,937.74	97,267	85,802	112,136	20.18	5,557
2001	418,452.33	197,426	174,155	244,297	20.71	11,796
2002	155,894.12	70,121	61,856	94,038	21.41	4,392
2003	39,719.52	17,040	15,031	24,689	21.96	1,124
2004	99,788.96	40,674	35,880	63,909	22.52	2,838
2005	291,034.67	112,252	99,021	192,014	23.09	8,316
2006	201,489.87	73,443	64,786	136,704	23.54	5,807
2007	137,092.50	46,776	41,263	95,830	24.13	3,971
2008	572,803.60	181,808	160,378	412,426	24.73	16,677

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
2009	104,918.41	30,846	27,210	77,708	25.21	3,082
2010	247,319.47	66,727	58,862	188,457	25.71	7,330
2011	204,182.17	49,984	44,092	160,090	26.22	6,106
2012	96,962.28	21,235	18,732	78,230	26.75	2,924
2013	516,253.99	99,637	87,893	428,361	27.17	15,766
2014	514,422.96	85,446	75,375	439,048	27.61	15,902
2015	139,436.61	19,326	17,048	122,389	27.97	4,376
2016	182,962.84	20,236	17,851	165,112	28.15	5,865
2017	692,246.71	56,210	49,585	642,662	28.27	22,733
2018	1,010,082.27	51,312	45,264	964,818	28.00	34,458
2019	1,013,228.16	18,846	16,624	996,604	26.45	37,679
	9,801,216.60	3,219,591	2,840,097	6,961,120		302,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 3.09

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1941	1,310.66	1,247	1,311			
1948	7,151.33	6,474	7,151			
1949	10,572.60	9,501	10,573			
1952	432.09	379	432			
1953	572.94	499	573			
1954	5,528.41	4,774	5,528			
1955	18,743.85	16,046	18,725	19	6.19	3
1956	2,133.89	1,811	2,113	21	6.50	3
1957	10,585.37	8,907	10,394	191	6.82	28
1958	46,557.38	38,827	45,309	1,248	7.14	175
1959	22,874.66	18,901	22,056	819	7.47	110
1960	16,466.31	13,483	15,734	732	7.79	94
1961	14,592.46	11,833	13,808	784	8.13	96
1962	6,685.49	5,369	6,265	420	8.47	50
1963	6,145.24	4,886	5,702	443	8.81	50
1964	21,306.29	16,773	19,573	1,733	9.15	189
1965	14,784.50	11,518	13,441	1,344	9.50	141
1966	37,820.44	29,148	34,014	3,806	9.86	386
1967	62,547.18	47,682	55,642	6,905	10.22	676
1968	84,242.35	63,515	74,118	10,124	10.58	957
1969	95,236.98	70,985	82,835	12,402	10.95	1,133
1970	125,717.03	92,592	108,049	17,668	11.33	1,559
1971	96,975.85	70,566	82,346	14,630	11.71	1,249
1972	113,378.49	81,501	95,107	18,271	12.09	1,511
1973	202,189.88	143,460	167,409	34,781	12.49	2,785
1974	181,577.18	127,189	148,422	33,155	12.88	2,574
1975	200,333.59	138,416	161,523	38,811	13.29	2,920
1976	147,813.26	100,720	117,534	30,279	13.70	2,210
1977	162,916.35	109,420	127,687	35,229	14.12	2,495
1978	158,343.86	104,765	122,255	36,089	14.55	2,480
1979	153,423.04	99,975	116,665	36,758	14.98	2,454
1980	178,896.54	114,744	133,900	44,997	15.42	2,918
1981	109,616.36	69,160	80,706	28,910	15.87	1,822
1982	213,317.35	154,143	179,876	33,441	14.30	2,339
1983	160,481.39	114,022	133,057	27,424	14.77	1,857
1984	160,544.80	112,622	131,423	29,122	15.00	1,941
1985	224,432.03	155,262	181,182	43,250	15.26	2,834
1986	159,159.49	107,958	125,981	33,178	15.77	2,104
1987	237,431.39	158,509	184,971	52,460	16.06	3,267
1988	231,234.38	151,736	177,067	54,167	16.37	3,309
1989	297,904.11	191,046	222,939	74,965	16.92	4,431
1990	314,870.93	198,022	231,080	83,791	17.26	4,855
1991	300,110.65	184,808	215,660	84,451	17.62	4,793

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1992	374,086.80	225,275	262,883	111,204	18.00	6,178
1993	209,942.61	124,034	144,740	65,203	18.27	3,569
1994	265,867.39	153,219	178,798	87,069	18.75	4,644
1995	340,805.46	191,192	223,110	117,695	19.17	6,140
1996	342,273.40	186,607	217,759	124,514	19.60	6,353
1997	324,802.09	171,755	200,428	124,374	20.05	6,203
1998	389,022.88	199,880	233,248	155,775	20.34	7,659
1999	411,821.30	204,305	238,412	173,409	20.82	8,329
2000	412,954.50	197,310	230,249	182,706	21.31	8,574
2001	274,842.65	126,098	147,149	127,694	21.82	5,852
2002	336,633.94	148,456	173,239	163,395	22.18	7,367
2003	177,318.13	74,615	87,071	90,247	22.71	3,974
2004	272,328.41	108,904	127,085	145,243	23.26	6,244
2005	269,642.35	102,033	119,067	150,575	23.82	6,321
2006	111,826.85	40,012	46,692	65,135	24.23	2,688
2007	437,902.32	146,697	171,187	266,715	24.81	10,750
2008	501,003.55	156,113	182,175	318,829	25.40	12,552
2009	417,613.97	120,148	140,205	277,409	26.00	10,670
2010	111,474.98	29,340	34,238	77,237	26.60	2,904
2011	318,828.04	75,881	88,549	230,279	27.21	8,463
2012	415,894.34	88,253	102,986	312,908	27.84	11,240
2013	311,568.01	57,920	67,589	243,979	28.47	8,570
2014	191,123.19	30,274	35,328	155,795	29.22	5,332
2015	325,495.13	42,477	49,568	275,927	29.98	9,204
2016	237,043.05	24,226	28,270	208,773	30.75	6,789
2017	419,592.92	30,840	35,989	383,604	31.51	12,174
2018	863,991.09	38,188	44,563	819,428	32.40	25,291
2019	921,296.78	13,635	15,911	905,386	33.28	27,205
	14,603,954.50	6,270,881	7,316,624	7,287,330		304,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 2.08

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	204.88	205	205			
1960	69.68	67	70			
1961	2,400.74	2,278	2,401			
1962	724.33	681	724			
1963	490.13	457	490			
1964	997.85	922	998			
1965	524.30	480	524			
1966	1,877.77	1,704	1,878			
1967	4,462.81	4,014	4,463			
1968	1,962.12	1,749	1,962			
1969	3,330.93	2,941	3,331			
1970	3,186.22	2,786	3,164	22	4.40	5
1971	7,651.03	6,624	7,524	127	4.70	27
1972	18,401.19	15,772	17,915	486	5.00	97
1973	38,036.23	32,255	36,637	1,399	5.32	263
1974	46,782.95	39,244	44,575	2,208	5.64	391
1975	72,854.45	60,428	68,637	4,217	5.97	706
1976	50,931.01	41,749	47,421	3,510	6.31	556
1977	18,829.64	15,247	17,318	1,512	6.66	227
1978	14,749.60	11,787	13,388	1,362	7.03	194
1979	80,120.39	63,158	71,738	8,382	7.41	1,131
1980	56,776.71	44,108	50,100	6,677	7.81	855
1981	54,259.39	41,501	47,139	7,120	8.23	865
1982	65,960.90	54,299	61,676	4,285	8.00	536
1983	62,245.90	50,544	57,411	4,835	8.39	576
1984	60,913.64	48,743	55,365	5,549	8.80	631
1985	103,825.44	82,147	93,307	10,518	9.04	1,163
1986	128,964.69	100,335	113,966	14,999	9.49	1,581
1987	109,809.50	83,927	95,329	14,480	9.95	1,455
1988	138,647.48	103,986	118,113	20,534	10.42	1,971
1989	167,532.75	123,153	139,884	27,649	10.90	2,537
1990	166,672.83	119,938	136,232	30,441	11.40	2,670
1991	219,838.98	155,250	176,342	43,497	11.75	3,702
1992	340,406.63	234,676	266,558	73,849	12.28	6,014
1993	230,929.64	155,924	177,107	53,823	12.69	4,241
1994	323,916.67	213,915	242,976	80,941	13.11	6,174
1995	408,827.61	262,426	298,078	110,750	13.67	8,102
1996	334,560.17	208,364	236,671	97,889	14.23	6,879
1997	389,353.65	235,637	267,650	121,704	14.68	8,290
1998	301,827.07	176,508	200,488	101,339	15.26	6,641
1999	270,437.47	152,473	173,187	97,250	15.86	6,132
2000	217,201.14	118,157	134,209	82,992	16.34	5,079
2001	248,014.64	129,389	146,967	101,048	16.96	5,958

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	271,327.12	135,799	154,248	117,079	17.47	6,702
2003	452,233.09	216,394	245,792	206,441	17.98	11,482
2004	310,294.79	140,936	160,083	150,212	18.63	8,063
2005	280,025.16	120,579	136,960	143,065	19.17	7,463
2006	310,091.07	126,021	143,142	166,949	19.72	8,466
2007	400,883.93	152,817	173,578	227,306	20.29	11,203
2008	239,330.73	85,321	96,912	142,419	20.76	6,860
2009	226,313.24	74,615	84,752	141,561	21.35	6,630
2010	169,620.65	51,395	58,377	111,244	21.85	5,091
2011	100,096.33	27,486	31,220	68,876	22.46	3,067
2012	203,388.48	50,196	57,015	146,373	22.89	6,395
2013	290,190.79	63,000	71,559	218,632	23.44	9,327
2014	172,049.91	32,277	36,662	135,388	23.82	5,684
2015	232,445.80	36,401	41,346	191,100	24.24	7,884
2016	275,587.16	34,338	39,003	236,584	24.59	9,621
2017	304,324.25	27,937	31,733	272,591	24.75	11,014
2018	682,963.27	39,202	44,528	638,435	24.61	25,942
2019	741,571.22	15,573	17,689	723,882	23.31	31,055
	10,432,248.14	4,630,235	5,258,717	5,173,531		267,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.3 2.57

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	68.57	61	69			
1954	117.01	99	117			
1955	329.31	275	329			
1956	127.51	106	128			
1958	214.98	175	211	4	9.20	
1959	634.31	513	617	17	9.56	2
1960	1,273.92	1,021	1,228	46	9.93	5
1961	473.59	376	452	22	10.30	2
1962	5,311.65	4,176	5,024	288	10.69	27
1963	13,805.53	10,743	12,924	882	11.09	80
1964	21,095.92	16,244	19,542	1,554	11.50	135
1965	23,066.62	17,568	21,135	1,932	11.92	162
1966	27,472.20	20,687	24,888	2,584	12.35	209
1967	55,515.43	41,315	49,704	5,811	12.79	454
1968	85,790.17	63,056	75,860	9,930	13.25	749
1969	162,838.01	118,188	142,186	20,652	13.71	1,506
1970	232,983.49	166,863	200,745	32,238	14.19	2,272
1971	229,279.74	161,963	194,850	34,430	14.68	2,345
1972	198,457.13	138,206	166,269	32,188	15.18	2,120
1973	267,946.21	183,811	221,134	46,812	15.70	2,982
1974	151,359.65	102,228	122,986	28,374	16.23	1,748
1975	141,574.87	94,119	113,230	28,345	16.76	1,691
1976	154,367.84	100,926	121,419	32,949	17.31	1,903
1977	154,283.61	99,112	119,237	35,047	17.88	1,960
1978	167,878.67	105,931	127,441	40,438	18.45	2,192
1979	198,106.06	122,707	147,623	50,483	19.03	2,653
1980	146,653.11	89,077	107,164	39,489	19.63	2,012
1981	189,453.28	112,800	135,704	53,749	20.23	2,657
1982	163,836.96	109,853	132,159	31,678	18.31	1,730
1983	177,684.70	116,579	140,251	37,434	19.00	1,970
1984	202,349.21	130,535	157,041	45,308	19.39	2,337
1985	174,374.72	110,484	132,918	41,457	19.81	2,093
1986	211,658.18	130,889	157,466	54,192	20.52	2,641
1987	239,283.85	145,078	174,537	64,747	20.94	3,092
1988	250,336.43	148,650	178,834	71,502	21.38	3,344
1989	266,833.68	154,177	185,483	81,351	22.10	3,681
1990	275,470.50	155,503	187,078	88,392	22.56	3,918
1991	261,423.37	144,018	173,261	88,162	23.03	3,828
1992	252,724.78	134,980	162,388	90,337	23.77	3,800
1993	188,173.73	98,264	118,217	69,957	24.13	2,899
1994	171,512.18	87,025	104,696	66,816	24.75	2,700
1995	316,973.23	156,078	187,770	129,203	25.25	5,117
1996	288,984.88	137,846	165,836	123,149	25.76	4,781

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	336,584.25	155,233	186,754	149,830	26.28	5,701
1998	292,251.68	130,052	156,459	135,793	26.81	5,065
1999	325,973.73	139,647	168,003	157,971	27.35	5,776
2000	179,218.61	73,390	88,292	90,927	28.12	3,234
2001	196,540.23	77,083	92,735	103,805	28.67	3,621
2002	238,143.54	89,185	107,294	130,850	29.23	4,477
2003	221,026.35	79,127	95,194	125,832	29.59	4,253
2004	283,684.20	96,282	115,832	167,852	30.16	5,565
2005	419,211.33	134,315	161,588	257,623	30.75	8,378
2006	147,825.90	44,496	53,531	94,295	31.35	3,008
2007	593,714.09	167,724	201,781	391,933	31.75	12,344
2008	486,802.36	127,640	153,558	333,244	32.36	10,298
2009	339,851.82	82,448	99,189	240,663	32.79	7,340
2010	354,944.72	78,585	94,542	260,403	33.42	7,792
2011	244,565.64	49,060	59,022	185,544	33.87	5,478
2012	386,484.74	69,567	83,693	302,792	34.17	8,861
2013	466,813.85	73,757	88,734	378,080	34.65	10,911
2014	428,066.48	58,131	69,935	358,131	34.99	10,235
2015	396,516.67	44,965	54,095	342,422	35.18	9,733
2016	478,748.76	43,087	51,836	426,913	35.41	12,056
2017	395,803.99	26,202	31,522	364,282	35.24	10,337
2018	812,030.20	33,456	40,250	771,780	34.87	22,133
2019	875,001.05	13,125	15,790	859,211	32.72	26,260
	14,971,902.98	5,618,862	6,759,780	8,212,123		280,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.3 1.87

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	54.34	54	54			
1948	58.83	59	59			
1957	455.22	436	455			
1958	541.48	514	541			
1959	3,556.14	3,341	3,556			
1960	679.47	633	679			
1961	2,368.97	2,189	2,369			
1962	6,235.45	5,718	6,235			
1963	3,285.11	2,990	3,280	5	2.96	2
1964	2,435.88	2,200	2,413	23	3.19	7
1965	4,724.05	4,233	4,643	81	3.43	24
1966	4,376.43	3,888	4,265	111	3.68	30
1967	6,128.78	5,397	5,920	209	3.94	53
1968	13,579.86	11,852	13,001	579	4.20	138
1969	12,081.56	10,445	11,457	625	4.47	140
1970	15,907.09	13,617	14,937	970	4.75	204
1971	32,649.65	27,663	30,344	2,306	5.04	458
1972	179,273.49	150,317	164,887	14,386	5.33	2,699
1973	31,777.69	26,356	28,911	2,867	5.63	509
1974	19,009.23	15,588	17,099	1,910	5.94	322
1975	25,657.18	20,798	22,814	2,843	6.25	455
1976	41,060.70	32,874	36,061	5,000	6.58	760
1977	35,347.04	27,946	30,655	4,692	6.91	679
1978	60,475.97	47,189	51,763	8,713	7.25	1,202
1979	34,888.49	26,843	29,445	5,443	7.61	715
1980	45,402.94	34,424	37,761	7,642	7.98	958
1981	30,009.81	22,407	24,579	5,431	8.36	650
1982	44,080.15	36,287	39,804	4,276	8.00	534
1983	29,888.06	24,269	26,621	3,267	8.39	389
1984	31,572.84	25,375	27,835	3,738	8.61	434
1985	44,460.67	35,177	38,587	5,874	9.04	650
1986	59,444.75	46,248	50,731	8,714	9.49	918
1987	69,359.58	53,240	58,401	10,959	9.76	1,123
1988	58,449.51	44,018	48,285	10,165	10.24	993
1989	68,137.11	50,496	55,391	12,746	10.57	1,206
1990	91,134.89	66,109	72,517	18,618	11.07	1,682
1991	88,240.47	62,818	68,907	19,333	11.43	1,691
1992	127,804.51	88,811	97,419	30,386	11.96	2,541
1993	94,410.75	64,247	70,474	23,937	12.38	1,934
1994	116,492.29	77,828	85,372	31,120	12.67	2,456
1995	112,995.36	73,357	80,468	32,527	13.24	2,457
1996	81,767.44	51,693	56,704	25,063	13.67	1,833
1997	72,233.94	44,366	48,666	23,568	14.13	1,668

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	171,742.41	102,290	112,205	59,537	14.60	4,078
1999	113,902.13	65,608	71,967	41,935	15.09	2,779
2000	203,130.07	112,900	123,844	79,286	15.59	5,086
2001	18,484.74	9,882	10,840	7,645	16.10	475
2002	140,673.87	72,377	79,392	61,282	16.51	3,712
2003	73,039.87	35,914	39,395	33,645	17.06	1,972
2004	107,663.65	50,559	55,460	52,204	17.50	2,983
2005	8,290.48	3,703	4,062	4,228	17.97	235
2006	18,013.97	7,613	8,351	9,663	18.45	524
2017	104,579.57	10,876	11,930	92,650	21.54	4,301
	2,762,013.93	1,816,032	1,991,811	770,203		58,659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 2.12

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	1,644.11	1,636	1,644			
1925	136.50	136	136			
1926	1,358.26	1,345	1,358			
1927	2,364.09	2,334	2,364			
1928	386.31	380	386			
1929	1,897.54	1,861	1,898			
1930	1,124.42	1,099	1,124			
1931	432.14	421	432			
1932	745.93	724	746			
1933	700.70	677	701			
1934	965.88	931	966			
1935	824.14	792	824			
1936	1,488.78	1,426	1,489			
1937	1,972.83	1,884	1,973			
1938	1,540.69	1,467	1,541			
1939	1,658.92	1,574	1,659			
1940	1,611.29	1,524	1,611			
1941	1,282.33	1,208	1,282			
1942	622.84	584	623			
1943	570.54	533	571			
1944	682.31	634	682			
1945	897.96	830	895	3	5.26	1
1946	1,945.01	1,789	1,929	16	5.62	3
1947	4,503.99	4,118	4,440	64	6.00	11
1948	7,767.98	7,057	7,609	159	6.41	25
1949	7,154.43	6,455	6,960	194	6.84	28
1950	6,248.75	5,598	6,036	213	7.29	29
1951	7,207.11	6,407	6,909	298	7.77	38
1952	6,386.89	5,631	6,072	315	8.28	38
1953	6,606.75	5,775	6,227	380	8.81	43
1954	5,790.46	5,015	5,408	382	9.37	41
1955	7,011.79	6,015	6,486	526	9.95	53
1956	7,038.62	5,977	6,445	594	10.56	56
1957	6,489.99	5,452	5,879	611	11.20	55
1958	10,399.68	8,638	9,314	1,086	11.86	92
1959	6,182.62	5,075	5,472	711	12.54	57
1960	5,200.24	4,216	4,546	654	13.25	49
1961	6,149.74	4,922	5,307	843	13.98	60
1962	4,828.38	3,812	4,110	718	14.74	49
1963	6,753.51	5,257	5,669	1,085	15.51	70
1964	5,903.71	4,528	4,882	1,022	16.31	63
1965	9,133.01	6,899	7,439	1,694	17.12	99
1966	8,223.70	6,115	6,594	1,630	17.95	91

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1967	10,999.08	8,045	8,675	2,324	18.80	124
1968	10,090.23	7,256	7,824	2,266	19.66	115
1969	12,572.95	8,885	9,581	2,992	20.53	146
1970	11,918.09	8,271	8,918	3,000	21.42	140
1971	13,529.34	9,217	9,939	3,590	22.31	161
1972	13,370.53	8,933	9,632	3,739	23.23	161
1973	17,927.96	11,745	12,664	5,264	24.14	218
1974	13,826.79	8,873	9,568	4,259	25.08	170
1975	11,534.87	7,249	7,816	3,719	26.01	143
1976	10,164.63	6,250	6,739	3,426	26.96	127
1977	17,973.07	10,804	11,650	6,323	27.92	226
1978	16,047.59	9,427	10,165	5,883	28.88	204
1979	28,716.54	16,471	17,760	10,957	29.85	367
1980	21,372.29	11,959	12,895	8,477	30.83	275
1981	45,518.44	24,833	26,777	18,741	31.81	589
1982	27,304.30	14,848	16,010	11,294	31.25	361
1983	18,859.62	9,981	10,762	8,098	32.25	251
1984	23,990.96	12,346	13,313	10,678	33.25	321
1985	32,483.36	16,242	17,514	14,969	34.25	437
1986	32,248.75	15,654	16,879	15,370	35.25	436
1987	34,888.93	16,426	17,712	17,177	36.25	474
1988	33,863.71	15,449	16,658	17,206	37.25	462
1989	34,393.64	15,188	16,377	18,017	38.25	471
1990	31,762.75	13,563	14,625	17,138	39.25	437
1991	29,703.79	12,250	13,209	16,495	40.25	410
1992	34,237.09	13,620	14,686	19,551	41.25	474
1993	27,602.21	10,630	11,462	16,140	42.12	383
1994	31,665.96	11,789	12,712	18,954	42.99	441
1995	35,531.90	12,710	13,705	21,827	43.99	496
1996	27,275.92	9,358	10,091	17,185	44.99	382
1997	35,354.15	11,614	12,523	22,831	45.99	496
1998	18,212.36	5,717	6,165	12,047	46.99	256
2000	55,729.01	15,866	17,108	38,621	48.99	788
2001	9,052.63	2,445	2,636	6,417	49.99	128
2002	57,999.50	14,819	15,979	42,020	50.99	824
2003	120,585.50	29,049	31,323	89,262	51.99	1,717
2004	123,372.42	27,919	30,105	93,267	52.99	1,760
2005	164,762.80	34,880	37,611	127,152	53.99	2,355
2006	21,266.55	4,192	4,520	16,747	54.99	305
2007	22,560.24	4,117	4,439	18,121	55.99	324
2008	43,906.69	7,372	7,949	35,958	56.99	631
2009	30,704.57	4,707	5,076	25,629	57.99	442
2010	20,815.15	2,887	3,113	17,702	58.99	300

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	1,607	1,733	11,215	59.99	187
2012	32,713.14	3,582	3,862	28,851	60.99	473
2013	41,556.18	3,944	4,253	37,303	61.99	602
2014	45,114.46	3,623	3,907	41,207	62.99	654
2015	115,391.56	7,581	8,175	107,217	63.99	1,676
2016	20,247.24	1,035	1,116	19,131	64.99	294
2017	21,506.81	785	846	20,661	65.99	313
2018	10,000.00	219	236	9,764	66.99	146
2019	10,000.00	73	79	9,921	67.99	146
	1,907,008.85	685,056	737,710	1,169,299		25,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.3	1.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	260.84	238	261			
1996	104,145.61	93,731	104,146			
1997	100,257.03	88,878	100,257			
1998	28,618.16	24,981	28,618			
1999	187,185.88	160,006	187,186			
2000	78,347.42	65,545	76,849	1,498	3.81	393
2001	143,510.17	117,076	137,266	6,244	4.18	1,494
2002	75,564.05	59,907	70,238	5,326	4.57	1,165
2003	96,367.36	73,933	86,683	9,684	5.01	1,933
2004	198,193.46	146,544	171,816	26,377	5.46	4,831
2005	295,612.68	209,176	245,250	50,363	5.99	8,408
2006	207,345.96	139,399	163,439	43,907	6.58	6,673
2007	2,303,589.83	1,460,015	1,711,803	591,787	7.22	81,965
2008	304,207.86	180,152	211,220	92,988	7.92	11,741
2010	88,969.21	44,538	52,219	36,750	9.48	3,877
2011	231,449.39	104,476	122,493	108,956	10.33	10,548
2012	101,596.95	40,618	47,623	53,974	11.26	4,793
2013	64,306.54	22,366	26,223	38,084	12.19	3,124
2014	85,442.71	25,189	29,533	55,910	13.16	4,248
2015	44,174.67	10,655	12,493	31,682	14.16	2,237
2016	129,037.26	24,207	28,382	100,655	15.16	6,640
2018	40,000.00	3,216	3,770	36,230	17.16	2,111
2019	40,000.00	1,072	1,257	38,743	18.16	2,133
	4,948,183.04	3,095,918	3,619,025	1,329,158		158,314

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 3.20

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	637.23	637	637			
1929	5,281.82	5,282	5,282			
1940	196.50	196	196			
1941	262.05	262	262			
1945	32.39	32	32			
1946	281.38	281	281			
1948	1,441.14	1,441	1,441			
1949	252.03	252	252			
1950	17.02	17	17			
1951	450.62	451	451			
1952	126.29	126	126			
1954	1,710.82	1,711	1,711			
1955	5,479.93	5,480	5,480			
1956	70.36	70	70			
1957	1,448.55	1,449	1,449			
1958	8,412.91	8,413	8,413			
1959	4,075.91	4,076	4,076			
1960	1,497.20	1,478	1,497			
1961	2,682.62	2,605	2,683			
1962	2,240.43	2,137	2,226	14	1.38	10
1963	5,634.45	5,281	5,501	133	1.88	71
1964	7,982.46	7,352	7,658	324	2.37	137
1965	3,680.42	3,327	3,465	215	2.88	75
1966	9,114.65	8,088	8,425	690	3.38	204
1967	13,780.43	12,003	12,503	1,277	3.87	330
1968	14,108.79	12,049	12,551	1,558	4.38	356
1969	9,842.31	8,241	8,584	1,258	4.88	258
1970	14,031.70	11,520	12,000	2,032	5.37	378
1971	5,787.42	4,653	4,847	940	5.88	160
1972	9,119.27	7,180	7,479	1,640	6.38	257
1973	8,734.13	6,734	7,014	1,720	6.87	250
1974	13,106.20	9,882	10,293	2,813	7.38	381
1975	4,335.29	3,197	3,330	1,005	7.88	128
1976	3,157.07	2,276	2,371	786	8.37	94
1977	8,523.32	6,000	6,250	2,273	8.88	256
1978	2,719.89	1,869	1,947	773	9.38	82
1979	1,606.49	1,078	1,123	483	9.87	49
1980	11,851.18	7,751	8,074	3,777	10.38	364
1981	16,041.09	10,223	10,649	5,392	10.88	496
1982	18,766.49	14,679	15,290	3,476	10.37	335
1983	16,309.68	12,534	13,056	3,254	10.92	298
1984	21,864.92	16,571	17,261	4,604	11.26	409
1985	18,671.61	13,940	14,520	4,152	11.62	357

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	9,861.91	7,247	7,549	2,313	12.00	193
1987	16,382.43	11,835	12,328	4,054	12.39	327
1988	23,820.97	16,899	17,602	6,219	12.80	486
1989	33,010.14	22,968	23,924	9,086	13.23	687
1990	34,838.47	23,843	24,835	10,003	13.49	742
1991	24,447.63	16,368	17,049	7,399	13.95	530
1992	35,547.09	23,344	24,316	11,231	14.24	789
1993	11,522.78	7,416	7,725	3,798	14.61	260
1994	42,103.16	26,626	27,734	14,369	14.82	970
1995	59,603.34	36,799	38,331	21,272	15.18	1,401
1996	12,203.37	7,371	7,678	4,525	15.41	294
1997	31,210.55	18,399	19,165	12,046	15.67	769
1998	28,243.18	16,212	16,887	11,356	15.96	712
1999	15,533.45	8,661	9,021	6,512	16.26	400
2000	34,249.78	18,567	19,340	14,910	16.47	905
2001	43,081.90	22,635	23,577	19,505	16.71	1,167
2002	72,019.35	36,550	38,071	33,948	16.98	1,999
2003	28,847.46	14,135	14,723	14,124	17.17	823
2004	23,273.97	10,967	11,423	11,851	17.39	681
2005	12,211.92	5,525	5,755	6,457	17.55	368
2006	121,367.76	52,601	54,791	66,577	17.65	3,772
2007	70,481.09	29,073	30,283	40,198	17.80	2,258
2008	57,706.33	22,632	23,574	34,132	17.82	1,915
2009	37,511.65	13,864	14,441	23,071	17.91	1,288
2010	20,041.43	6,950	7,239	12,802	17.90	715
2011	90,646.07	29,279	30,498	60,148	17.82	3,375
2012	27,252.43	8,094	8,431	18,821	17.75	1,060
2013	74,480.70	20,140	20,978	53,503	17.54	3,050
2014	57,123.98	13,790	14,364	42,760	17.28	2,475
2015	228,818.27	48,098	50,100	178,718	16.91	10,569
2016	174,692.44	30,816	32,099	142,593	16.34	8,727
2017	78,182.31	10,852	11,304	66,878	15.52	4,309
2018	22,405.35	2,142	2,231	20,174	14.20	1,421
2019	23,217.18	987	1,028	22,189	11.26	1,971
	1,951,306.30	864,509	899,167	1,052,139		67,143

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 3.44

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, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,230	4,230			
1979	5,985.23	5,985	5,985			
1980	4,861.55	4,786	4,862			
1981	2,917.37	2,823	2,917			
1982	1,561.73	1,524	1,562			
1983	2,231.26	2,160	2,231			
1984	2,149.66	2,069	2,150			
1985	2,342.27	2,230	2,342			
1986	990.28	938	990			
1987	1,925.20	1,807	1,925			
1988	2,301.67	2,143	2,302			
1989	1,493.31	1,373	1,493			
1990	4,328.13	3,937	4,328			
1991	2,572.95	2,319	2,573			
1992	4,859.73	4,317	4,860			
1993	2,315.34	2,034	2,315			
1994	8,619.58	7,473	8,570	50	3.91	13
1995	9,663.67	8,239	9,448	216	4.24	51
1996	37,963.03	31,851	36,526	1,437	4.51	319
1997	53,663.03	44,192	50,678	2,985	4.82	619
1998	61,778.99	49,676	56,967	4,812	5.24	918
1999	61,882.53	48,590	55,722	6,161	5.61	1,098
2000	30,918.71	23,696	27,174	3,745	5.94	630
2008	14,410.22	7,855	9,008	5,402	9.60	563
2017	1,101.12	176	202	899	13.12	69
	347,656.42	287,013	321,950	25,706		4,280

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 1.23

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1927	1.14	1	1			
1928	153.68	120	118	36	7.44	5
1930	875.04	676	665	210	7.75	27
1931	31.56	24	24	8	7.90	1
1932	30.44	23	23	7	8.06	1
1933	73.60	56	55	19	8.22	2
1934	196.16	148	146	50	8.38	6
1935	284.12	213	210	74	8.54	9
1936	3,322.56	2,471	2,432	891	8.71	102
1937	372.43	275	271	101	8.87	11
1938	176.07	129	127	49	9.04	5
1939	104.00	76	75	29	9.21	3
1940	234.96	170	167	68	9.38	7
1941	57.77	42	41	17	9.55	2
1942	84.76	61	60	25	9.73	3
1945	17.40	12	12	5	10.26	
1946	33.63	23	23	11	10.44	1
1947	74.18	51	50	24	10.62	2
1948	1,218.39	831	818	400	10.81	37
1949	891.06	603	593	298	10.99	27
1950	1,834.52	1,231	1,212	623	11.18	56
1951	1,213.50	808	795	418	11.37	37
1952	2,201.53	1,452	1,429	773	11.57	67
1953	3,048.96	1,994	1,963	1,086	11.76	92
1954	1,746.42	1,132	1,114	632	11.96	53
1955	2,438.43	1,566	1,541	897	12.16	74
1956	12,285.23	7,819	7,696	4,589	12.36	371
1957	1,882.51	1,187	1,168	715	12.57	57
1958	1,107.52	692	681	427	12.77	33
1959	8,040.28	4,971	4,893	3,147	12.98	242
1960	882.64	540	531	352	13.19	27
1961	2,382.10	1,443	1,420	962	13.41	72
1962	2,049.12	1,228	1,209	840	13.62	62
1963	5,887.18	3,491	3,436	2,451	13.84	177
1964	4,650.38	2,726	2,683	1,967	14.07	140
1965	34,680.44	20,105	19,788	14,892	14.29	1,042
1966	39,368.06	22,556	22,200	17,168	14.52	1,182
1967	29,328.11	16,605	16,343	12,985	14.75	880
1968	16,028.54	8,967	8,825	7,204	14.98	481
1969	7,928.85	4,380	4,311	3,618	15.22	238
1970	7,882.51	4,298	4,230	3,653	15.46	236
1971	6,498.31	3,498	3,443	3,055	15.70	195
1972	2,626.86	1,395	1,373	1,254	15.95	79

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
1973	18,254.43	9,562	9,411	8,843	16.19	546
1974	8,261.94	4,265	4,198	4,064	16.45	247
1975	41,623.52	21,179	20,845	20,779	16.70	1,244
1976	14,218.32	7,126	7,014	7,204	16.96	425
1977	10,367.16	5,117	5,036	5,331	17.22	310
1978	16,689.29	8,104	7,976	8,713	17.49	498
1979	13,408.95	6,405	6,304	7,105	17.76	400
1980	13,551.95	6,365	6,265	7,287	18.03	404
1981	26,439.45	12,201	12,008	14,431	18.31	788
1982	53,279.73	37,711	37,116	16,164	15.38	1,051
1983	41,132.70	28,776	28,322	12,811	15.56	823
1984	26,599.36	18,377	18,087	8,512	15.77	540
1985	15,314.66	10,491	10,325	4,990	15.75	317
1986	6,681.34	4,510	4,439	2,242	16.01	140
1987	14,217.49	9,492	9,342	4,875	16.06	304
1988	38,198.03	25,066	24,670	13,528	16.37	826
1989	29,005.20	18,778	18,482	10,523	16.48	639
1990	27,159.35	17,317	17,044	10,115	16.62	609
1991	18,869.59	11,835	11,648	7,222	16.79	430
1992	18,569.29	11,435	11,255	7,314	17.00	430
1993	109,847.62	66,634	65,582	44,266	17.10	2,589
1994	33,573.09	20,033	19,717	13,856	17.24	804
1995	23,548.45	13,790	13,572	9,976	17.34	575
1996	9,361.39	5,368	5,283	4,078	17.48	233
1997	8,787.75	4,943	4,865	3,923	17.50	224
1998	5,212.36	2,857	2,812	2,400	17.72	135
1999	5,290.81	2,831	2,786	2,505	17.82	141
2000	26,664.17	13,881	13,662	13,002	17.96	724
2001	62,024.45	31,440	30,944	31,080	18.00	1,727
2002	22,305.61	10,970	10,797	11,509	18.09	636
2003	67,572.20	32,110	31,603	35,969	18.22	1,974
2004	60,116.78	27,582	27,147	32,970	18.28	1,804
2005	69,556.60	30,758	30,273	39,284	18.29	2,148
2008	32,859.64	12,658	12,458	20,402	18.35	1,112
2009	8,982.76	3,263	3,212	5,771	18.40	314
2010	27,488.29	9,374	9,226	18,262	18.36	995
2011	2,464.27	781	769	1,695	18.31	93
2012	26,121.66	7,601	7,481	18,641	18.27	1,020
2013	2,241.90	590	581	1,661	18.19	91
2014	8,497.46	1,987	1,956	6,541	18.03	363
2015	31,053.48	6,248	6,149	24,904	17.87	1,394
2016	54,852.59	9,100	8,956	45,897	17.60	2,608

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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						
2017	23,874.34	3,032	2,984	20,890	17.19	1,215
2018	125,565.07	10,422	10,257	115,308	16.58	6,955
2019	131,298.07	4,149	4,084	127,214	15.35	8,288
	1,635,227.51	726,603	715,138	920,090		55,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.6 3.38

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	6,875	7,127			
1951	556.54	528	557			
1976	902.76	831	903			
1984	1,008.80	912	1,009			
2008	5,516.25	4,160	5,516			
	15,111.45	13,306	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			
ELECTRIC HQ BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2069						
NET SALVAGE PERCENT.. 0						
2019	8,000,000.00		408,220-	8,408,220	26.95	311,993
	8,000,000.00		408,220-	8,408,220		311,993
	8,029,652.63	27,847	378,568-	8,408,220		311,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 3.89

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	497	494	43	1.50	29
2002	2,579.60	2,257	2,245	335	2.50	134
2007	13,833.00	8,646	8,600	5,233	7.50	698
2015	15,627.39	3,516	3,497	12,130	15.50	783
2018	122,100.00	9,158	9,110	112,990	18.50	6,108
2019	15,000.00	375	373	14,627	19.50	750
	169,677.41	24,449	24,319	145,358		8,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.1	5.01

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, 2019

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	3,427	3,444	364	0.50	364
2016	13,397.02	9,378	9,426	3,971	1.50	2,647
2017	7,008.68	3,504	3,522	3,487	2.50	1,395
2018	81,400.00	24,420	24,545	56,855	3.50	16,244
2019	10,000.00	1,000	1,005	8,995	4.50	1,999
	115,613.94	41,729	41,942	73,672		22,649
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 19.59

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, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	750,000.00	225,000	174,952	575,048	3.50	164,299
	750,000.00	225,000	174,952	575,048		164,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 21.91

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,216.82	1,448	1,205	2,012	5.50	366
	3,216.82	1,448	1,205	2,012		366
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	11.38

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	26,725.50	24,721	24,708	2,018	1.50	1,345
2002	1,033.08	904	904	129	2.50	52
2003	78,913.16	65,103	65,069	13,844	3.50	3,955
2004	32,594.97	25,261	25,248	7,347	4.50	1,633
2005	67,810.09	49,162	49,136	18,674	5.50	3,395
2006	26,827.51	18,109	18,099	8,729	6.50	1,343
2007	75,903.01	47,439	47,414	28,489	7.50	3,799
2008	9,798.31	5,634	5,631	4,167	8.50	490
2009	52,062.46	27,333	27,319	24,743	9.50	2,605
2010	39,487.40	18,757	18,747	20,740	10.50	1,975
2011	76,427.62	32,482	32,465	43,963	11.50	3,823
2012	11,816.07	4,431	4,429	7,387	12.50	591
2013	69,050.65	22,441	22,429	46,622	13.50	3,453
2014	22,312.31	6,136	6,133	16,179	14.50	1,116
2015	64,165.13	14,437	14,429	49,736	15.50	3,209
2016	79,889.66	13,981	13,973	65,917	16.50	3,995
2017	64,511.43	8,064	8,060	56,451	17.50	3,226
2018	136,050.00	10,204	10,198	125,852	18.50	6,803
2019	87,500.00	2,188	2,187	85,313	19.50	4,375
	1,022,878.36	396,787	396,578	626,300		51,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 5.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
2011	55,958.90	47,565	47,409	8,550	1.50	5,700
2012	17,678.43	13,259	13,216	4,462	2.50	1,785
2013	23,858.97	15,508	15,457	8,402	3.50	2,401
2014	36,231.68	19,927	19,862	16,370	4.50	3,638
2015	8,105.79	3,648	3,636	4,470	5.50	813
2016	16,836.39	5,893	5,874	10,962	6.50	1,686
	158,670.16	105,800	105,454	53,216		16,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 10.10

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	2,345	2,345			
1979	52,830.00	52,830	52,830			
1989	14,277.76	12,784	14,278			
1992	57,765.09	49,424	57,765			
2001	14,541.30	10,330	13,199	1,342	7.54	178
2006	3,105.80	1,849	2,362	744	9.17	81
	145,839.27	130,536	143,753	2,086		259
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.1	0.18

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
2010	337,961.27	321,063	308,251	29,710	0.50	29,710
2011	15,409.85	13,098	12,575	2,835	1.50	1,890
2012	21,949.99	16,462	15,805	6,145	2.50	2,458
2013	92,135.10	59,888	57,498	34,637	3.50	9,896
2014	53,343.52	29,339	28,168	25,176	4.50	5,595
2016	80,296.23	28,104	26,983	53,313	6.50	8,202
2017	10,272.76	2,568	2,466	7,807	7.50	1,041
2018	142,450.00	21,368	20,515	121,935	8.50	14,345
2019	17,500.00	875	840	16,660	9.50	1,754
	771,318.72	492,765	473,101	298,218		74,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 9.71

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
2010	19,983.08	18,984	17,631	2,352	0.50	2,352
2015	8,850.87	3,983	3,699	5,152	5.50	937
2016	12,037.79	4,213	3,913	8,125	6.50	1,250
	40,871.74	27,180	25,243	15,629		4,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 11.11

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	33,052,722.09	763,518	803,197	32,249,525	28.23	1,142,385
	33,052,722.09	763,518	803,197	32,249,525		1,142,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 3.46

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	23,454	18,528	6,827	1.50	4,551
2003	7,182.75	5,926	4,681	2,502	3.50	715
2004	11,896.38	9,220	7,283	4,613	4.50	1,025
2005	39,965.68	28,975	22,889	17,077	5.50	3,105
2006	2,468.81	1,666	1,316	1,153	6.50	177
2007	878.14	549	434	444	7.50	59
2008	572.40	329	260	312	8.50	37
2009	4,753.12	2,495	1,971	2,782	9.50	293
2010	747,318.56	354,976	280,418	466,901	10.50	44,467
2019	1,925,000.00	64,160	50,684	1,874,316	19.33	96,964
	2,765,391.04	491,750	388,464	2,376,927		151,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 5.47

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, 2019

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	13,739.84	12,366	13,740			
2016	18,241.85	12,769	18,242			
2017	13,395.06	6,698	13,395			
2019	2,000,000.00	266,660	620,813	1,379,187	4.33	318,519
	2,045,376.75	298,493	666,190	1,379,187		318,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 15.57

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR (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	25,828	26,876			
2008	22,536.44	20,319	22,536			
2014	22,224.80	15,768	18,743	3,482	2.25	1,548
	71,637.08	61,915	68,155	3,482		1,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 2.16

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, 2019

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	3,769.21	3,487	3,431	338	1.50	225
2002	6,694.08	5,857	5,763	931	2.50	372
2003	22,684.22	18,714	18,414	4,270	3.50	1,220
2004	5,698.56	4,416	4,345	1,354	4.50	301
2007	1,760.05	1,100	1,082	678	7.50	90
	40,606.12	33,574	33,035	7,571		2,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 5.44

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, 2019

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	1,237,638.55	1,113,875	1,069,013	168,626	0.50	168,626
2016	2,446,998.62	1,712,899	1,643,911	803,088	1.50	535,392
2017	3,734,172.19	1,867,086	1,791,888	1,942,284	2.50	776,914
2018	950,000.00	285,000	273,522	676,478	3.50	193,279
2019	3,700,000.00	370,000	355,098	3,344,902	4.50	743,312
	12,068,809.36	5,348,860	5,133,432	6,935,377		2,417,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 20.03

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, 2019

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						
2010	324,586.33	308,357	318,975	5,611	0.50	5,611
2011	24,265.04	20,625	21,335	2,930	1.50	1,953
2012	2,890,937.57	2,168,203	2,242,861	648,077	2.50	259,231
2013	431,236.80	280,304	289,956	141,281	3.50	40,366
2014	988,604.39	543,732	562,455	426,149	4.50	94,700
2015	1,151,853.19	518,334	536,182	615,671	5.50	111,940
2016	1,179,510.15	412,829	427,044	752,466	6.50	115,764
2017	791,011.98	197,753	204,562	586,450	7.50	78,193
	7,782,005.45	4,450,137	4,603,370	3,178,635		707,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 9.09

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, 2019

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	838,866	792,373	75,416	0.50	75,416
2006	1,660,897.57	1,494,808	1,411,960	248,938	1.50	165,959
2007	3,042,652.35	2,535,533	2,395,005	647,647	2.50	259,059
2008	2,908,998.47	2,230,242	2,106,634	802,364	3.50	229,247
2011	457,198.79	259,081	244,722	212,477	6.50	32,689
2012	533,950.04	266,975	252,178	281,772	7.50	37,570
2013	527,925.94	228,766	216,087	311,839	8.50	36,687
2014	495,556.48	181,706	171,635	323,921	9.50	34,097
2016	1,416,752.10	330,571	312,250	1,104,502	11.50	96,044
2017	68,116,208.08	11,352,928	10,723,708	57,392,500	12.50	4,591,400
2018	10,800,786.00	1,080,079	1,020,217	9,780,569	13.50	724,487
2019	45,000,000.00	1,499,850	1,416,723	43,583,277	14.50	3,005,743
	135,828,715.08	22,299,405	21,063,492	114,765,223		9,288,398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 6.84

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, 2019

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	456,917	480,068	94,830	10.45	9,075
1975	7,158.54	5,666	5,953	1,206	10.45	115
1976	1,629.59	1,284	1,349	281	10.46	27
1977	2,106.01	1,652	1,736	370	10.46	35
1978	554.20	433	455	99	10.47	9
1979	6,707.24	5,209	5,473	1,234	10.47	118
1980	28,233.56	21,808	22,913	5,321	10.48	508
1981	44,870.26	34,471	36,218	8,652	10.48	826
1982	427.88	335	352	76	10.37	7
1983	1,273.20	988	1,038	235	10.48	22
1984	1,922.47	1,484	1,559	363	10.41	35
1985	15,545.14	11,926	12,530	3,015	10.39	290
1986	1,122.78	855	898	225	10.42	22
1987	100.24	76	80	20	10.49	2
1989	40,014.11	29,779	31,288	8,726	10.40	839
1990	23,330.17	17,197	18,068	5,262	10.43	505
1992	95,013.29	68,609	72,085	22,928	10.49	2,186
1993	1,839.65	1,315	1,382	458	10.52	44
1994	27,141.96	19,241	20,216	6,926	10.47	662
1995	4,582.00	3,211	3,374	1,208	10.47	115
1996	248.50	172	181	68	10.51	6
1998	683.50	460	483	200	10.45	19
2000	72,144.40	46,988	49,369	22,775	10.44	2,182
2001	73,338.56	46,805	49,176	24,163	10.49	2,303
2002	5,526.75	3,453	3,628	1,899	10.51	181
2003	201.42	123	129	72	10.45	7
2004	1,508.64	900	946	563	10.47	54
2005	4,812.03	2,791	2,932	1,880	10.50	179
2006	458.13	258	271	187	10.48	18
2007	379,291.04	206,258	216,709	162,582	10.49	15,499
2008	444,898.44	232,771	244,564	200,334	10.48	19,116
2009	14,014.85	7,019	7,375	6,640	10.47	634
2010	2,629.36	1,252	1,315	1,314	10.46	126
2011	3,560.30	1,595	1,676	1,884	10.47	180
2012	294.73	123	129	166	10.45	16
2014	5,428.44	1,875	1,970	3,458	10.42	332

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, 2019

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	13,357	14,034	30,196	10.40	2,903
2016	33,847.95	8,530	8,962	24,886	10.39	2,395
2017	5,122.43	998	1,049	4,073	10.34	394
	1,970,709.34	1,258,184	1,321,933	648,776		61,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 3.15

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

ELECTRIC PLANT

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
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-
2018 TRANSACTION YEAR				
362.00	218,662.00	43,732.00	21,866.00	21,866.00-
364.00	259,005.00	453,100.00		453,100.00-
365.00	113,036.00	92,807.00	16,955.00	75,852.00-
366.00	48,490.00	9,698.00		9,698.00-
367.00	193,165.00	19,254.00		19,254.00-
368.10	185,687.00	6,456.00	18,569.00	12,113.00
368.20	71,163.00	41,218.00		41,218.00-
369.00	25,721.00	45,012.00	2,572.00	42,440.00-
370.10	20,000.00			
370.20	522.00	718.00		718.00-
370.30	12,000.00			
371.00	5,590.00	2,494.00		2,494.00-
373.00	94,235.00	22,463.00		22,463.00-
390.20	53,383.00			
391.92	607,693.00			
393.00	12,439.00			
397.00	229,963.00			
398.00	18,794.00			
	2,169,548.00	736,952.00	59,962.00	676,990.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
362.00	336,194.00	67,239.00	33,619.00	33,620.00-
364.00	290,806.00	508,732.00		508,732.00-
365.00	129,567.00	106,379.00	19,435.00	86,944.00-
366.00	48,490.00	9,698.00		9,698.00-
367.00	193,165.00	19,254.00		19,254.00-
368.10	197,990.00	6,884.00	19,799.00	12,915.00
368.20	77,110.00	44,662.00		44,662.00-
369.00	27,690.00	48,457.00	2,769.00	45,688.00-
370.10	20,000.00			
370.20	522.00	718.00		718.00-
370.30	12,000.00			
371.00	5,776.00	2,577.00		2,577.00-
373.00	97,376.00	23,211.00		23,211.00-
390.10	1,170,670.00	70,000.00		70,000.00-
394.00	17,552.00			
395.00	10,623.00			
397.00	346,775.00			
398.00	37,987.00			
	3,020,293.00	907,811.00	75,622.00	832,189.00-
TOTAL	8,481,903.00	3,392,542.00	137,584.00	3,254,958.00-

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
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			
2018 TRANSACTION YEAR				
391.10	126,305.00			
	126,305.00			
2019 TRANSACTION YEAR				
390.20	163,321.00			
391.10	15,125.00			
	178,446.00			
TOTAL	3,366,221.00			

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
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			
2018 TRANSACTION YEAR				
391.00	24,630.00			
391.10	611,365.00			
391.30	10,591,769.00			
	11,227,764.00			
2019 TRANSACTION YEAR				
391.00	6,159.00			
391.10	1,020,523.00			
391.30	507,896.00			
	1,534,578.00			
TOTAL	22,518,547.00			