

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2017-2640058

2018 DEPRECIATION STUDY

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

Prepared by:



*Excellence Delivered **As Promised***

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2017-2640058

2018 DEPRECIATION STUDY

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

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 in service for each of the three respective test year periods. The results of our study for the future test year period ending as of September 30, 2018 are presented in the attached report labeled as UGI Electric Exhibit C (Future).

The results of our study for the historic test year period ending as of September 30, 2017 are presented in our report titled "2017 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of September 30, 2017". This report is identified for purposes of this filing as Exhibit C (Historic). The results of our study for the fully projected future test year period ending as of September 30, 2019 are presented in our report titled "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of September 30, 2019". This report is identified for purposes of this filing as Exhibit C (Fully Projected). The same methods, procedures and estimates are used in all three studies. The results for each respective test year are set forth in three, separately bound reports.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 2018.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

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

JFW:mle

063345.100

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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted 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 as of September 30, 2018.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2016.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of

such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, 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 (ELG) procedure 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. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2016 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1960 through 2016 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected 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 and estimated net salvage recorded October 1, 2013 through September 30, 2018 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age

interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or 0) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the

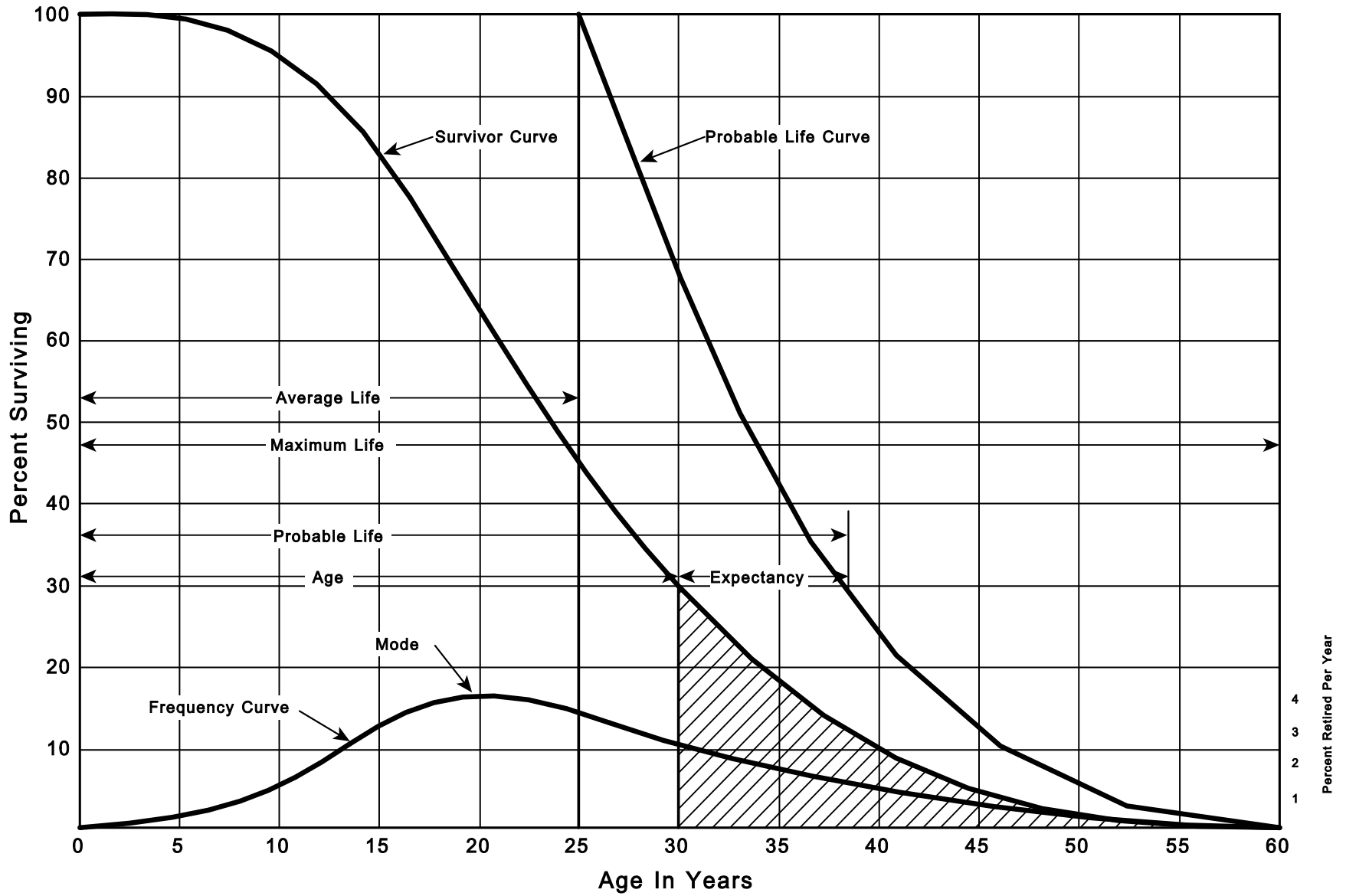


Figure 1. A Typical Survivor Curve and Derived Curves

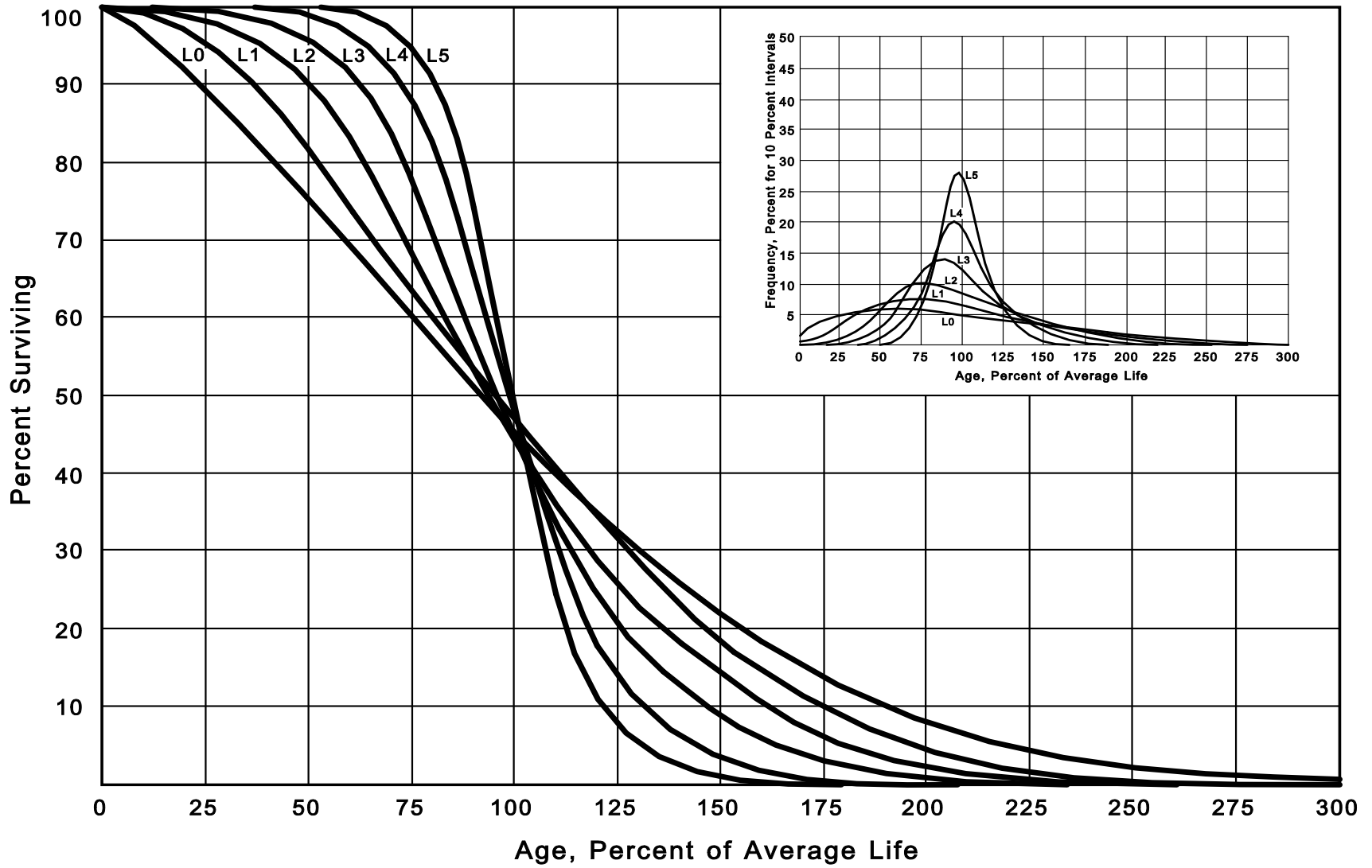


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

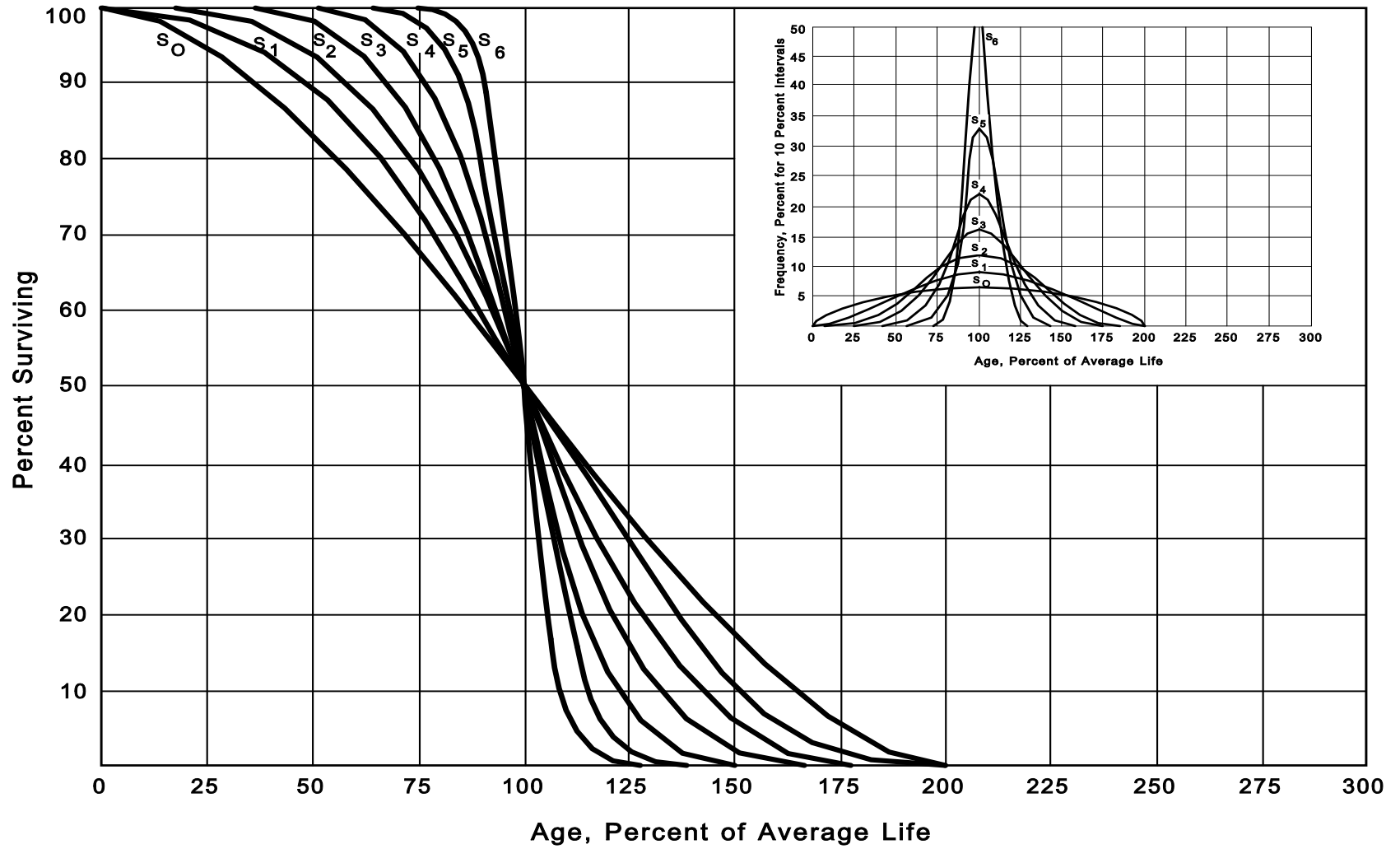


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

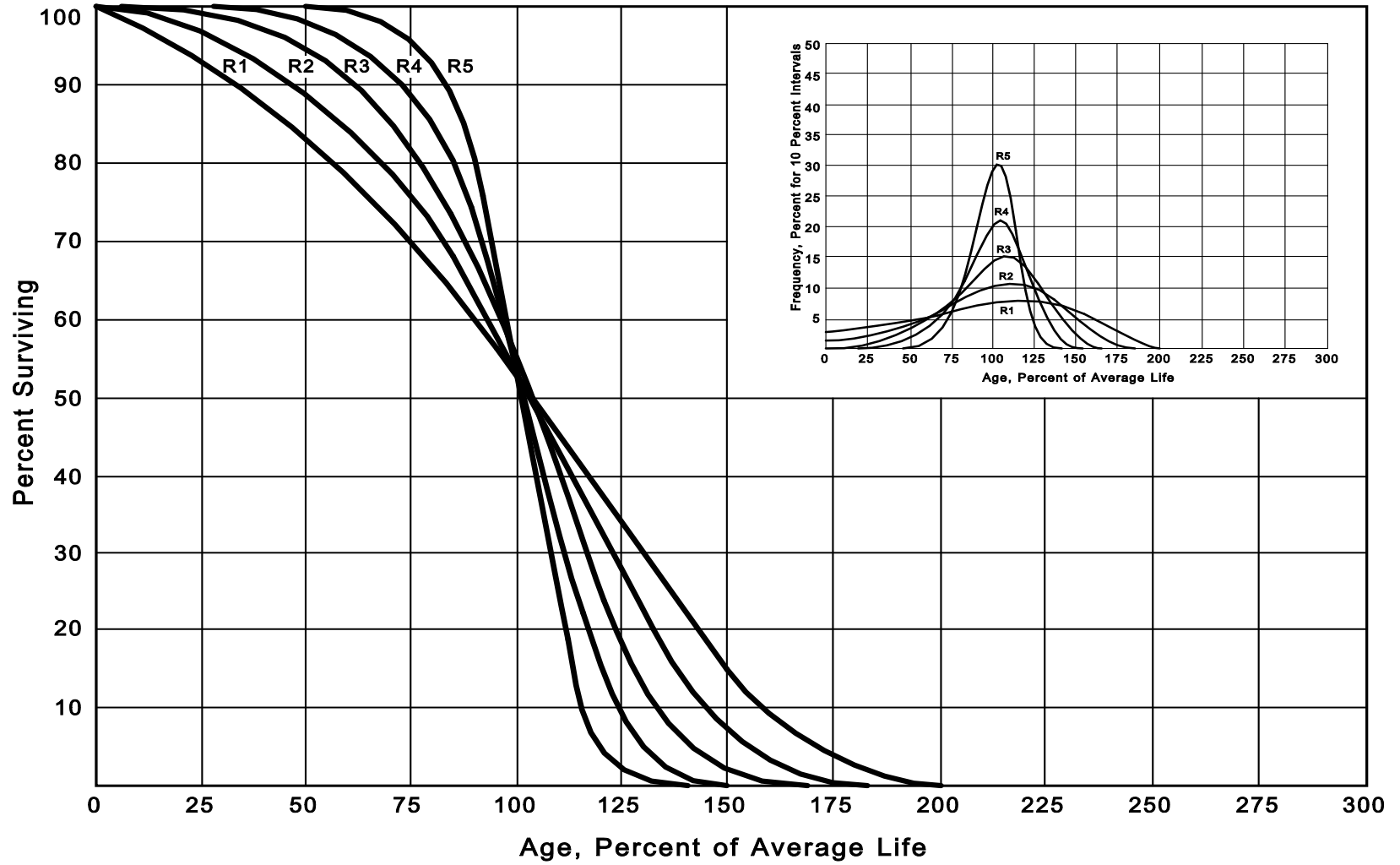


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

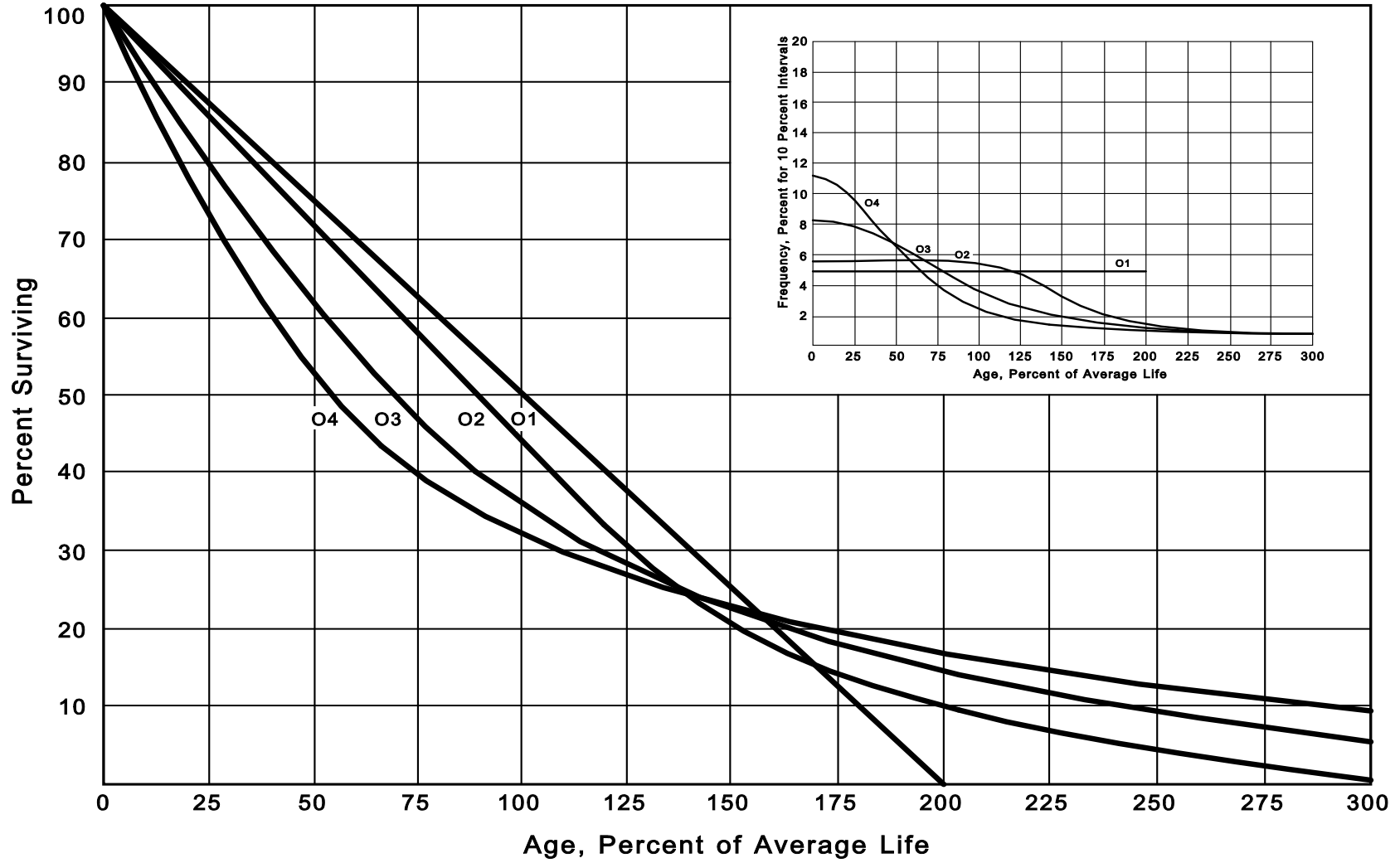


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁵Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.



SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)		
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	½-1½
2017										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

Exposures at age 0	=	amount of addition	=	\$750,000
Exposures at age ½	=	\$750,000- \$ 8,000	=	\$742,000
Exposures at age 1½	=	\$742,000- \$18,000	=	\$724,000
Exposures at age 2½	=	\$724,000- \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½	=	\$685,000- \$22,000	=	\$663,000

For the entire experience band 2007-2016 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	(12)	(13)
2002	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2003	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2004	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2005	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2006	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2007	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2008		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2009			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2010				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2011					660 ^a	653	639	623	628	609	3,789	4½-5½
2012						750 ^a	742	724	685	663	4,332	3½-4½
2013							850 ^a	841	821	799	4,955	2½-3½
2014								960 ^a	949	926	5,719	1½-2½
2015									1,080 ^a	1,069	6,579	½-1½
2016										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2008-2017

Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of <u>Interval</u> (1)	Exposures at Beginning of <u>Age Interval</u> (2)	Retirements During Age <u>Interval</u> (3)	Retirement <u>Ratio</u> (4)	Survivor <u>Ratio</u> (5)	Percent Surviving at Beginning of <u>Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and

appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.



FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

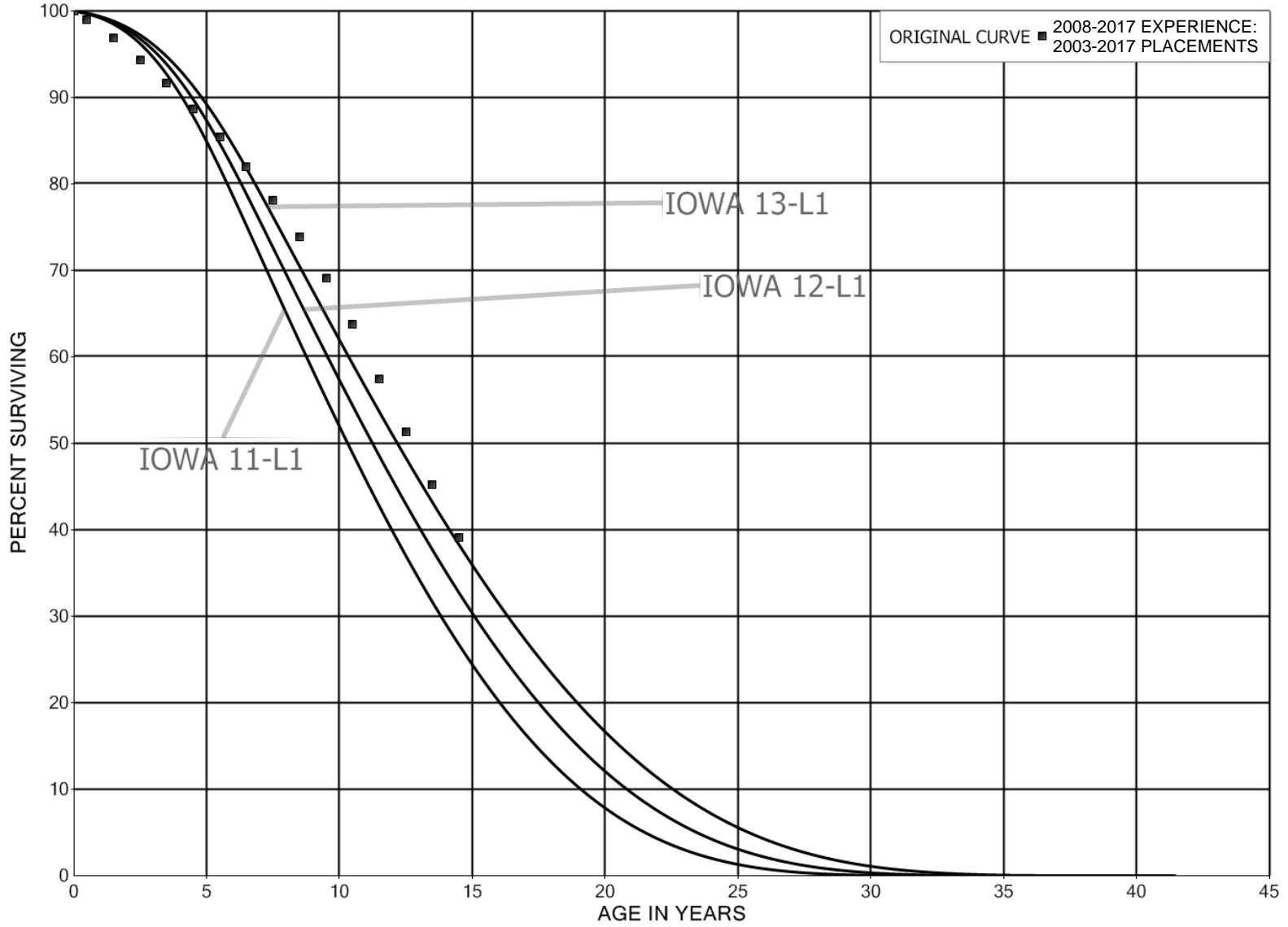




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

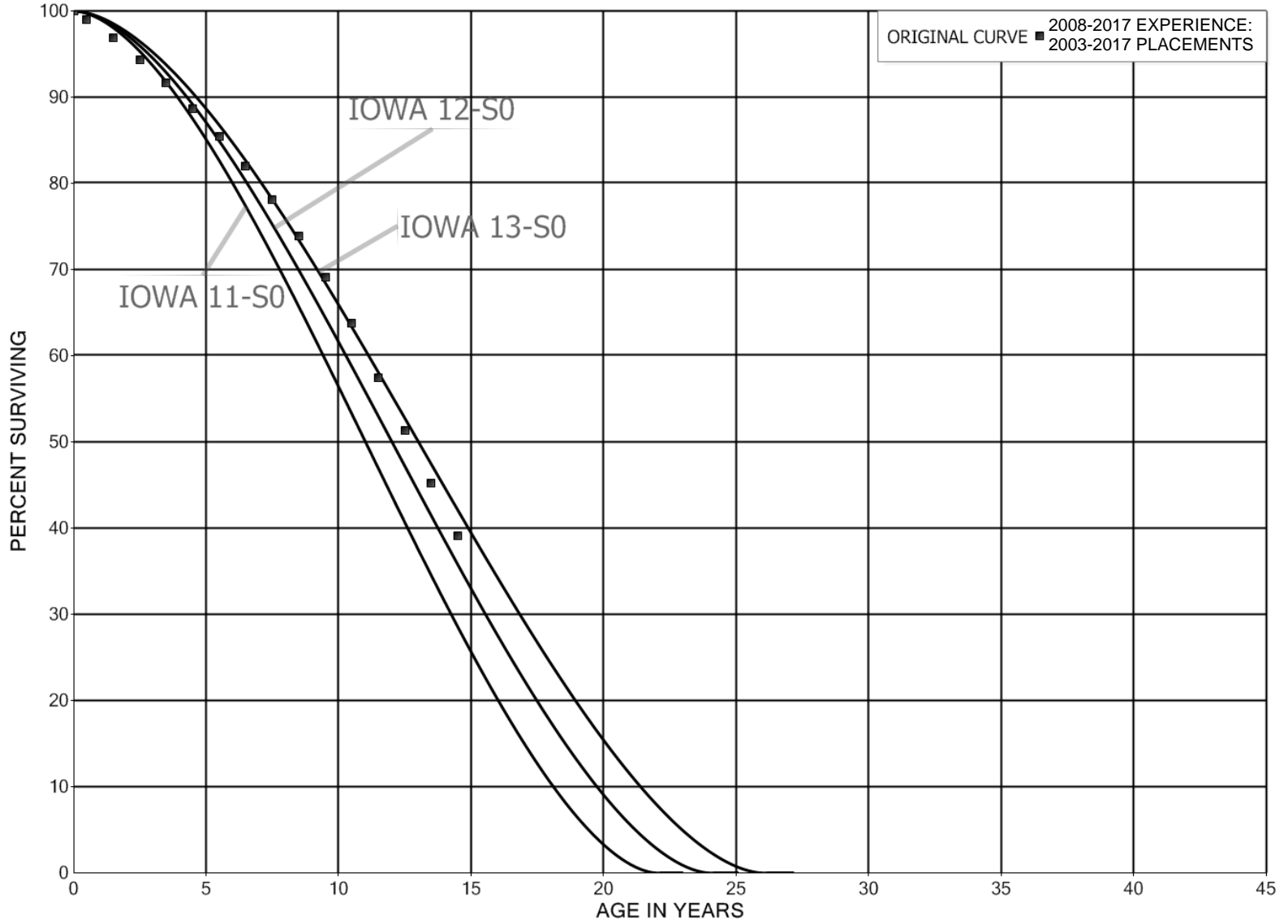




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

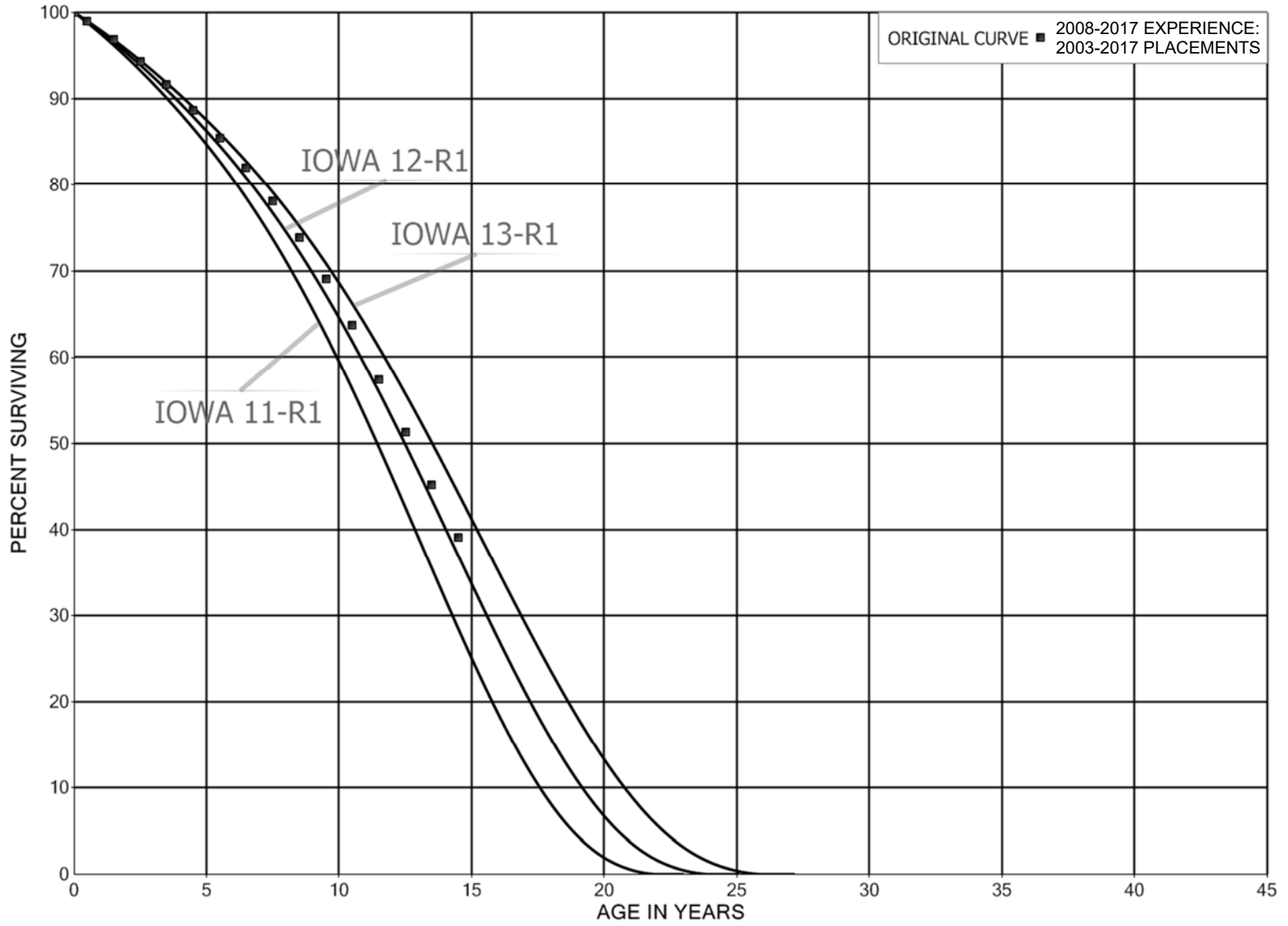
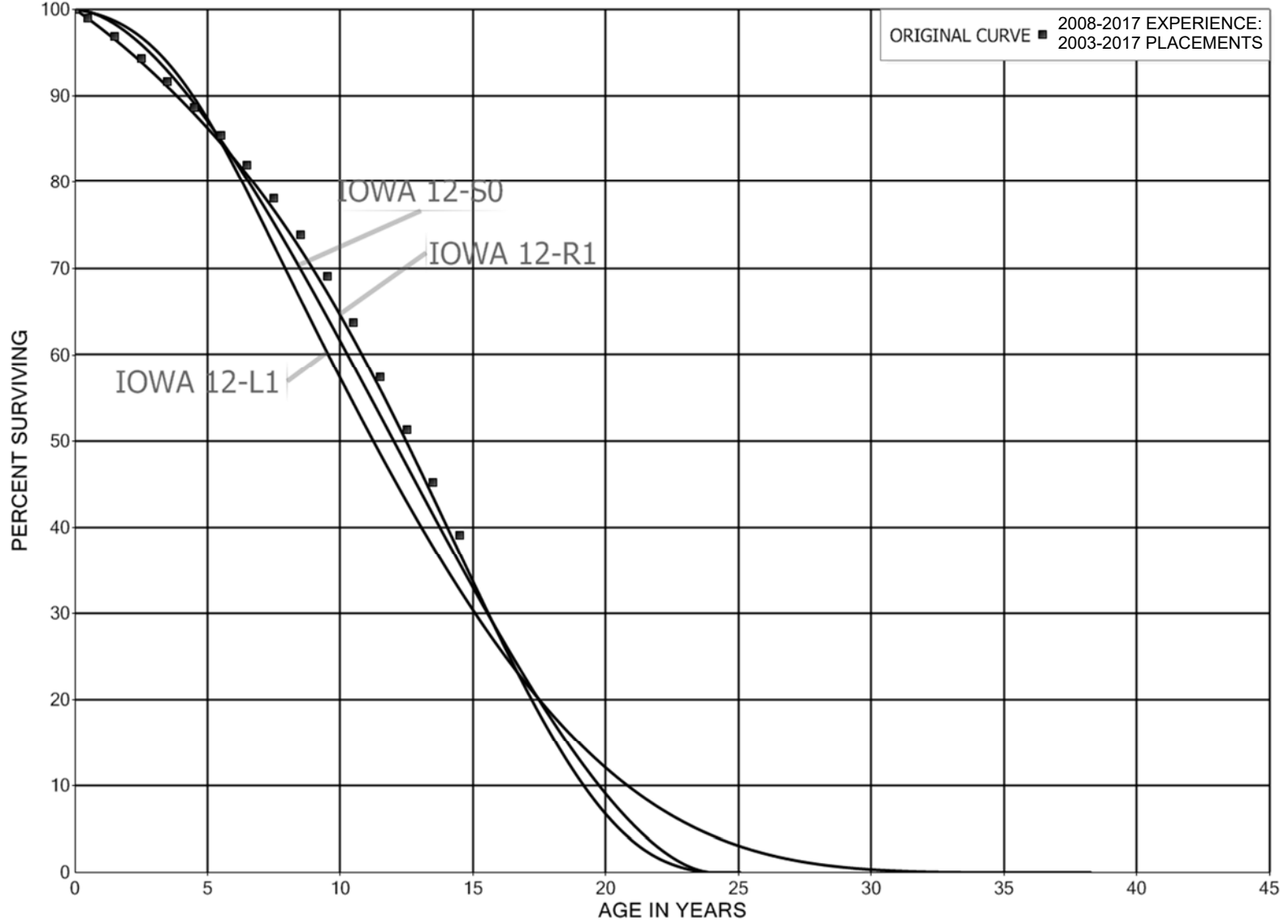




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent trips:

January 27, 2017

- Empire Administrative Office
- Hunlock Transmission Substation
- Huntsville Transmission Substation
- Mountain Transmission Substation
- Power Control Center

December 14, 2011

- Empire Administrative Office
- Hanover Industrial Park Office
- Hanover Industrial Park Transmission Substation
- Mountain Transmission Substation
- Hunlock Transmission Substation
- Plymouth Transmission Substation
- Swoyersville Transmission Substation
- Kingston Transmission Substation
- Courtdale Transmission Substation
- Lincoln Street Transmission Substation
- Nanticoke Service Center
- Forty Fort Warehouse

May 14, 2007

- Hanover Industrial Park Transmission Substation
- Hanover Industrial Park Office
- Hunlock Transmission Substation
- Mountain Transmission Substation
- Swoyersville Transmission Substation
- Forty Fort Warehouse
- Courtdale Transmission Substation
- Plymouth Storeroom

May 8, 2002

Hunlock Transmission Substation
Nanticoke Transmission Substation
Nanticoke Service Center
Plymouth Transmission Substation
Kingston Transmission and Distribution Substation
Mountain Transmission Substation
Huntsville Transmission Substation
Kunkle Transmission Substation
Dallas Transmission Substation
Glenview Substation
Swoyersville Transmission Substation
Forty Fort Warehouse
Courtdale Transmission Substation
Plymouth Storeroom

October 16, 1996

Hunlock Generating and Transmission Substation
Hanover Industrial Park Transmission Substation
Nanticoke Transmission Substation
Nanticoke Service Center
Plymouth Transmission Substation
Kingston Transmission and Distribution Substation
Mountain Transmission Substation
Huntsville Transmission Substation
Idetown Distribution Substation
Alderson Distribution Substation
Kunkle Transmission Substation
Dallas Transmission Substation
Glenview Substation
Swoyersville Transmission Substation
Koonsville Transmission Substation
Forty Fort Warehouse
Courtdale Transmission Substation
Plymouth Storeroom

Judgment.

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

The current service life study is based on data through 2016. For a majority of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in reasonable indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

Account Number and Title

353	Station Equipment
355	Poles and Fixtures
356.0	Overhead Conductors and Devices
362	Station Equipment
364	Poles, Towers & Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors & Devices
368.1	Transformers
368.2	Transformer Installations
369	Services
370.1	Meters
371.0	Installations on Customers' Premises
371.5	Installations on Customers' Premises - Dusk to Dawn Lights
373.0	Street Lighting and Signal Systems
392.1	Transportation Equipment - Passenger Cars
392.2	Transportation Equipment - Light Trucks
392.4	Transportation Equipment - Heavy Trucks

Account 368.1, Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1960 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-40 and the life table for the experience band plotted on the chart follows it.

The rates of retirements of transformers have been consistent throughout the experience band. Retirements of transformers are primarily caused by storm damage, deterioration, fire or third-party damage, capacity or loading issues, etc. Most of the pre-1983 line transformers that contained PCB's have been removed. Discussions with operating and management personnel indicated that the life characteristics of transformers will be similar in the future as they have been in the past. Typical service lives for line transformers of other electric companies range from 30 to 45 years. The Iowa 43-S1 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curve through age 54.

For Account 365.0, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1960-2016 experience band. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 55-R1 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 57 and reflects the outlook of management.

The estimate for Account 367, the 40-R2, is based on management's expectation of a relatively short life for the direct buried conductor which represents a significant portion of the pre-1986 vintage conductor in this account. Other electric companies have experienced significant levels of early retirements; thus, management's service life outlook for direct buried conductor is much less than overhead conductor. Improvements in the insulating material for conductors installed subsequent to 1985

have greatly reduced early retirements for this account.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2.

The survivor curve estimates for Accounts 352, 353.2, 354, 357, 358, 361, 366, 370.2, 370.3, 390.1 and 396 were based on engineering judgment giving consideration to the nature of the property units in each account and the low rates of retirements experienced to date.

The life span technique was used for Account 390.1, Structures and Improvements. A life span was estimated for each structure based on individual circumstances such as size, condition, type of construction, location, and management's plans. An interim survivor curve was estimated for the Forty Fort warehouse complex, inasmuch as interim retirements are normal for such structures and, in fact, have been experienced.

The company plans to relocate their electric operations into a new office and service center in 2019. With the addition of the new office and service center, the existing facilities at the Forty Fort warehouse, a building that was originally constructed in 1927, and the Nanticoke Service Center will no longer be needed and are projected to be retired in 2019. The major structures in Account 390, Structures and Improvements include two primary locations, Forty Fort warehouse and the Nanticoke (a.k.a., Dundee) Service Center. A third major facility is located at the Empire facility in Wilkes Barre, PA. One floor of Empire's administrative office houses most of the electric division's offices however the Empire facility is included with UGI PNG for

accounting purposes. The Empire facility was previously owned by PG Energy before being acquired by UGI. Shortly after PG Energy was acquired in 2006 by UGI, the electric division personnel relocated to Empire from their nearby leased office building in Hanover Industrial Park. For ratemaking purposes in the current proceeding, none of the plant and depreciated related costs at Empire have been allocated to the electric division. That is, all plant and depreciation related costs associated with the Empire facility are assigned to UGI PNG due to the planned addition of the new electric division headquarter office and service center.

Amortization accounting is being used for certain General Plant accounts. The accounts for which amortization accounting is being used comprises a relatively minor percent of the total depreciable electric plant in service.

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2018, the estimated book depreciation 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 vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through

future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 20-S0 survivor curve and a September 30, 2018 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., September 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 20-S0 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE.. 9-30-2018
 SURVIVOR CURVE.... 20-S0
 IN-SERVICE MONTH.. 3.00

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	INTERVAL	ACCRUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	ACCUALS	SURVIVING	(9)	(10)
0.000	1.000	0.500	0.35012	0.35012000000	2018	7.85656929733	99.868498	0.0787	0.0394
1.000	2.000	1.500	0.81284	0.54189333333	2017	7.23550263066	99.243460	0.0729	0.1094
2.000	3.000	2.500	1.17125	0.46850000000	2016	6.73030596400	98.251415	0.0685	0.1713
3.000	4.000	3.500	1.47766	0.42218857143	2015	6.28496167828	96.926960	0.0648	0.2268
4.000	5.000	4.500	1.74739	0.38830888889	2014	5.87971294812	95.314435	0.0617	0.2777
5.000	6.000	5.500	1.98798	0.36145090909	2013	5.50483304913	93.446750	0.0589	0.3240
6.000	7.000	6.500	2.20398	0.33907384615	2012	5.15457067151	91.350770	0.0564	0.3666
7.000	8.000	7.500	2.39831	0.31977466667	2011	4.82514641510	89.049625	0.0542	0.4065
8.000	9.000	8.500	2.57310	0.30271764706	2010	4.51390025824	86.563920	0.0521	0.4429
9.000	10.000	9.500	2.72988	0.28735578947	2009	4.21886353997	83.912430	0.0503	0.4779
10.000	11.000	10.500	2.86981	0.27331523810	2008	3.93852802619	81.112585	0.0486	0.5103
11.000	12.000	11.500	2.99382	0.26033217391	2007	3.67170432018	78.180770	0.0470	0.5405
12.000	13.000	12.500	3.10262	0.24820960000	2006	3.41743343323	75.132550	0.0455	0.5688
13.000	14.000	13.500	3.19677	0.23679777778	2005	3.17492974434	71.982855	0.0441	0.5954
14.000	15.000	14.500	3.27673	0.22598137931	2004	2.94354016579	68.746105	0.0428	0.6206
15.000	16.000	15.500	3.34287	0.21566903226	2003	2.72271496001	65.436305	0.0416	0.6448
16.000	17.000	16.500	3.39546	0.20578545455	2002	2.51198771660	62.067140	0.0405	0.6683
17.000	18.000	17.500	3.43473	0.19627028571	2001	2.31095984647	58.652045	0.0394	0.6895
18.000	19.000	18.500	3.46083	0.18707189189	2000	2.11928875767	55.204265	0.0384	0.7104
19.000	20.000	19.500	3.47385	0.17814615385	1999	1.93667973480	51.736925	0.0374	0.7293
20.000	21.000	20.500	3.47385	0.16945609756	1998	1.76287860910	48.263075	0.0365	0.7483
21.000	22.000	21.500	3.46083	0.16096883721	1997	1.59766614171	44.795735	0.0357	0.7676
22.000	23.000	22.500	3.43473	0.15265466667	1996	1.44085438977	41.347955	0.0348	0.7830
23.000	24.000	23.500	3.39546	0.14448765957	1995	1.29228322665	37.932860	0.0341	0.8014
24.000	25.000	24.500	3.34287	0.13644367347	1994	1.15181756013	34.563695	0.0333	0.8159
25.000	26.000	25.500	3.27673	0.12849921569	1993	1.01934611555	31.253895	0.0326	0.8313
26.000	27.000	26.500	3.19677	0.12063283019	1992	0.89478009261	28.017145	0.0319	0.8454
27.000	28.000	27.500	3.10261	0.11282218182	1991	0.77805258661	24.867455	0.0313	0.8608
28.000	29.000	28.500	2.99383	0.10504666667	1990	0.66911816236	21.819235	0.0307	0.8750
29.000	30.000	29.500	2.86981	0.09728169492	1989	0.56795398157	18.887415	0.0301	0.8880
30.000	31.000	30.500	2.72988	0.08950426230	1988	0.47456100296	16.087570	0.0295	0.8998
31.000	32.000	31.500	2.57310	0.08168571429	1987	0.38896601466	13.436080	0.0289	0.9104
32.000	33.000	32.500	2.39831	0.07379415385	1986	0.31122608059	10.950375	0.0284	0.9230
33.000	34.000	33.500	2.20398	0.06579044776	1985	0.24143377979	8.649230	0.0279	0.9347
34.000	35.000	34.500	1.98798	0.05762260870	1984	0.17972725156	6.553250	0.0274	0.9453
35.000	36.000	35.500	1.74739	0.04922225352	1983	0.12630482045	4.685565	0.0270	0.9585
36.000	37.000	36.500	1.47766	0.04048383562	1982	0.08145177588	3.073040	0.0265	0.9673
37.000	38.000	37.500	1.17125	0.03123333333	1981	0.04559319140	1.748585	0.0261	0.9788
38.000	39.000	38.500	0.81284	0.02111272727	1980	0.01942016110	0.756540	0.0257	0.9895
39.000	40.000	39.500	0.35012	0.00886379747	1979	0.00443189874	0.175060	0.0253	1.0000
TOTAL				100.00000					

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The

year installed is shown in column 6. For all vintages other than the first and last year (2018 and 1979), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.23550263066 for 2017 equals one-half of 0.54189333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2018 is calculated on the basis of a mid-year in-service date. Consequentially, the accrual for 2018 installation represents only one-half of one year. The first figure in column 7, for vintage 2018, equals all of the group annual accrual for the first equal life group (2018) plus all of the accruals for all of the subsequent equal life groups. For vintage 1979, the attained age at the beginning of the year is 39.00 years leaving only 0.500 year remaining. Thus, the accrual in 1979 is .500 times the normal annual accrual in column 5.

The average percent surviving, derived from the Iowa 20-S0 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of September 30, 2018.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
<u>ELECTRIC DIVISION</u>	
391, Office Furniture and Equipment	
Furniture	20
Equipment	5
Outage Management Software	5
393, Stores Equipment	10
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	10
397, Communication Equipment	10
398, Miscellaneous Equipment	10

COMMON PLANT

391, Office Furniture and Equipment	
Furniture	20
Equipment	5

INFORMATION SERVICES

391, Office Furniture and Equipment	
Furniture	20
Equipment	5
Computer Software	10
Computer Software – Major	15

For the purpose of calculating annual amortization amounts as of September 30, 2018, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2013 through September 30, 2017, and as estimated for the twelve months ended September 30, 2018. The five-year amortization calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced

positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2014 through 2018 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of September 30, 2018. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2018, 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, 2018. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2018. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2014 through 2018.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2014-2018 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by

account for the five-year period, 2014-2018, are presented in the section beginning on page VIII-1.

In Part VI, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in Part VII and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 in Part V on pages V-9 and V-10.



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, 2018

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL	
(1)	(2)	(3)	(4)	(5)	(6)	RATE	AMOUNT
ELECTRIC PLANT							
DISTRIBUTION PLANT							
361		50 - R3	11,459	7,647	3,812	2.43	278
362		40 - S1	4,771,246	65,347	4,705,899	3.51	167,555
364		56 - R2.5	40,691,964	12,836,360	27,855,604	1.98	805,462
365		55 - R1	35,145,285	10,349,964	24,795,321	2.27	797,822
366		65 - R3	6,316,070	1,849,398	4,466,672	1.54	96,969
367		40 - R2	8,979,682	2,751,761	6,227,921	3.07	275,335
368.1		43 - S1	13,880,645	7,213,446	6,667,199	2.04	282,821
368.2		35 - R2	9,767,058	5,106,927	4,660,131	2.49	243,175
369		50 - R2	14,124,193	6,505,019	7,619,174	1.85	261,407
370.1		33 - R1.5	2,782,014	1,949,884	832,130	2.23	61,972
370.2		70 - R5	1,897,531	711,001	1,186,530	1.33	25,215
370.3		20 - S3	4,920,183	3,468,920	1,451,263	3.29	161,828
371		30 - O1	1,933,832	820,517	1,113,315	3.76	72,696
371.5		20 - R1.5	347,656	317,118	30,538	1.39	4,838
373		34 - L0	1,600,853	768,258	832,595	3.12	49,877
TOTAL DISTRIBUTION PLANT			147,169,671	54,721,567	92,448,104	2.25	3,307,250
GENERAL PLANT							
390.1							
		100 - R1	1,074,596	687,831	386,765	2.75	29,538
	06-2032	SQUARE	15,111	15,111	0	-	0
	06-2023	FULLY ACCRUED	14,541	14,541	0	-	0
		100 - R1	76,179	76,179	0	-	0
	06-2025		19,895	19,895	0	-	0
	12-2047	100 - R1	19,895	19,895	0	-	0
	<i>SUBTOTAL ACCOUNT 390.1</i>		<i>1,200,322</i>	<i>813,557</i>	<i>386,765</i>	<i>2.46</i>	<i>29,538</i>
390.2							
391		20 - SQ	154,677	16,219	138,458	5.01	7,749
391.1		5 - SQ	105,614	20,263	85,351	19.78	20,894
391.92		5 - SQ	750,000	10,627	739,373	21.91	164,305
393		10 - SQ	3,217	839	2,378	11.38	366
394		20 - SQ	952,931	366,605	586,326	4.92	46,892
395		10 - SQ	169,293	100,361	68,932	9.61	16,274
397		10 - SQ	1,100,594	736,111	364,483	9.08	99,956
398		10 - SQ	78,859	58,229	20,630	8.58	6,763
TOTAL GENERAL PLANT			4,515,507	2,122,811	2,392,696	8.70	392,737
SPECIAL DEPRECIABLE PLANT							
392.2							
396		20 - S0	145,839	143,476	2,363	0.19	282
TOTAL SPECIAL DEPRECIABLE PLANT			145,839	143,476	2,363	0.19	282
TOTAL DEPRECIABLE PLANT			151,831,017	56,987,854	94,843,163	2.44	3,700,269
NONDEPRECIABLE PLANT							
301.1			1,602				
302.1			6,436				
360.1			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, 2018

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7) AMOUNT (8)	
360.2 LAND AND LAND RIGHTS - LAND RIGHTS			14,336				
389.1 LAND AND LAND RIGHTS - LAND			89,222				
TOTAL NONDEPRECIABLE PLANT			195,428				
TOTAL ELECTRIC PLANT			152,026,445				
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 22.5572%			1,073,408	511,211	540,258		88,654
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS			150,953,037	56,476,643	94,302,905		3,611,615
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				
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	03-2019	SQUARE	163,321	134,707	28,614	17.52	28,614
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	840,391	232,426	607,965	7.08	59,480
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	60,502	11,462	49,040	45.60	27,586
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	65,970	5,667	3.05	2,188
TOTAL COMMON PLANT			8,222,093	444,565	691,286	1.46	117,868
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%			465,370	25,162	39,127		6,671
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	46,765	36,966	9,799	5.13	2,397
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	9,389,332	4,061,171	5,328,161	19.87	1,865,274
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	8,289,902	4,420,391	3,869,511	8.62	714,196
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	90,828,715	13,284,023	77,544,692	6.98	6,335,868
TOTAL INFORMATION SERVICES			108,554,714	21,802,551	86,752,163	8.21	8,917,735
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%			10,117,299	2,031,998	8,085,302		831,133
READING SERVICE CENTER							
390 STRUCTURES AND IMPROVEMENTS	06-2030	100 - R1	1,970,709	1,259,462	711,247	3.17	62,433
TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%			220,916	141,186	79,731		6,999
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION			10,803,585	2,198,346	8,204,160		844,803
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%			2,436,986	495,885	1,850,629		190,564
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS			8,366,599	1,702,461	6,353,531		654,239
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS			159,319,636	58,179,104	100,656,436		4,265,854
AMORTIZATION OF NEGATIVE NET SALVAGE							558,880
GRAND TOTAL			159,319,636	58,179,104	100,656,436		4,824,734

* 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, 2017 PROJECTED TO SEPTEMBER 30, 2018

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	7,361	286	0	0	0	0	0	7,647	66.73
362 STATION EQUIPMENT	136,836	169,042	(3)	(218,662)	21,866	(43,732)	0	65,347	1.37
364 POLES, TOWERS AND FIXTURES	12,500,003	770,738	277,724	(259,005)	0	(453,100)	0	12,836,360	31.55
365 OVERHEAD CONDUCTORS AND DEVICES	9,696,167	767,907	74,778	(113,036)	16,955	(92,807)	0	10,349,964	29.45
366 UNDERGROUND CONDUIT	1,811,798	91,468	4,320	(48,490)	0	(9,698)	0	1,849,398	29.28
367 UNDERGROUND CONDUCTORS AND DEVICES	2,696,846	258,781	8,553	(193,165)	0	(19,254)	0	2,751,761	30.64
368.1 TRANSFORMERS	7,113,929	270,829	2,262	(185,687)	18,569	(6,456)	0	7,213,446	51.97
368.2 TRANSFORMER INSTALLATIONS	4,977,211	226,097	16,000	(71,163)	0	(41,218)	0	5,106,927	52.29
369 SERVICES	6,251,682	251,268	70,230	(25,721)	2,572	(45,012)	0	6,505,019	46.06
370.1 METERS	1,904,272	65,612	0	(20,000)	0	0	0	1,949,884	70.09
370.2 METER INSTALLATIONS	683,500	25,174	3,567	(522)	0	(718)	0	711,001	37.47
370.3 ELECTRONIC METERS	3,316,563	164,357	0	(12,000)	0	0	0	3,468,920	70.50
371 INSTALLATIONS ON CUSTOMER PREMISES	730,370	81,636	16,595	(5,590)	0	(2,494)	0	820,517	42.43
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	311,695	5,423	0	0	0	0	0	317,118	91.22
373 STREET LIGHTING AND SIGNAL SYSTEMS	826,763	44,200	13,993	(94,235)	0	(22,463)	0	768,258	47.99
TOTAL DISTRIBUTION PLANT	52,964,996	3,192,818	488,019	(1,247,276)	59,962	(736,952)	0	54,721,567	37.18
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	751,929	32,214	18,994	0	0	0	10,420	813,557	67.78
390.2 IMPROVEMENTS TO LEASED PROPERTY	63,803	0	0	(53,383)	0	0	(10,420)	0	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	11,472	4,747	0	0	0	0	0	16,219	10.49
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10,623	9,640	0	0	0	0	0	20,263	19.19
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	517,036	101,284	0	(607,693)	0	0	0	10,627	1.42
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	100	0	(100)	0	0	0	0	0	0.00
393 STORES EQUIPMENT	12,827	451	0	(12,439)	0	0	0	839	26.08
394 TOOLS, SHOP AND GARAGE EQUIPMENT	322,714	43,891	0	0	0	0	0	366,605	38.47
395 LABORATORY EQUIPMENT	83,567	16,794	0	0	0	0	0	100,361	59.28
396 POWER OPERATED EQUIPMENT	143,170	306	0	0	0	0	0	143,476	98.38
397 COMMUNICATION EQUIPMENT	864,570	101,504	0	(229,963)	0	0	0	736,111	66.88
398 MISCELLANEOUS EQUIPMENT	68,903	8,120	0	(18,794)	0	0	0	58,229	73.84
TOTAL GENERAL PLANT	2,850,714	318,951	18,894	(922,272)	0	0	0	2,266,287	48.62
TOTAL DEPRECIABLE PLANT	55,815,710	3,511,769	506,913	(2,169,548)	59,962	(736,952)	0	56,987,854	37.53
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 22.5572%	643,041	71,946	4,262	(208,039)	0	0	0	511,211	
TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS	55,172,669	3,439,823	502,651	(1,961,509)	59,962	(736,952)	0	56,476,643	



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2017 PROJECTED TO SEPTEMBER 30, 2018

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									
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	77,496	57,211	0	0	0	0	0	134,707	82.48
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	173,431	58,995	0	0	0	0	0	232,426	27.66
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	96,429	41,338	0	(126,305)	0	0	0	11,462	18.94
392.1 TRANSPORTATION EQUIPMENT - CARS	63,262	2,708	0	0	0	0	0	65,970	92.09
TOTAL COMMON PLANT	410,618	160,252	0	(126,305)	0	0	0	444,565	39.14
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%	23,241	9,070	0	(7,149)	0	0	0	25,162	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	59,091	2,505	0	(24,630)	0	0	0	36,966	79.05
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,776,901	1,895,635	0	(611,365)	0	0	0	4,061,171	43.25
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	14,295,647	716,513	0	(10,591,769)	0	0	0	4,420,391	53.32
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	7,227,155	6,056,868	0	0	0	0	0	13,284,023	14.63
TOTAL INFORMATION SERVICES	24,358,794	8,671,521	0	(11,227,764)	0	0	0	21,802,551	20.08
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%	2,270,240	808,186	0	(1,046,428)	0	0	0	2,031,998	
READING SERVICE CENTER									
390 STRUCTURES AND IMPROVEMENTS	1,196,596	62,866	0	0	0	0	0	1,259,462	
TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%	134,138	7,047	0	0	0	0	0	141,186	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	2,427,619	824,303	0	(1,053,577)	0	0	0	2,198,346	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%	547,603	185,940	0	(237,657)	0	0	0	495,885	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	1,880,016	638,363	0	(815,920)	0	0	0	1,702,461	
TOTAL DEPRECIABLE PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	57,052,685	4,078,186	502,651	(2,777,429)	59,962	(736,952)	0	58,179,104	



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
ELECTRIC PLANT							
DISTRIBUTION PLANT							
361 STRUCTURES AND IMPROVEMENTS	11,459	0	0	11,459	11,459	2.50	286
362 STATION EQUIPMENT	1,742,908	3,247,000	(218,662)	4,771,246	3,257,077	5.19	169,042
364 POLES, TOWERS AND FIXTURES	38,358,069	2,592,900	(259,005)	40,691,964	39,525,017	1.95	770,738
365 OVERHEAD CONDUCTORS AND DEVICES	32,811,071	2,447,250	(113,036)	35,145,285	33,978,178	2.26	767,907
366 UNDERGROUND CONDUIT	5,879,660	484,900	(48,490)	6,316,070	6,097,865	1.50	91,468
367 UNDERGROUND CONDUCTORS AND DEVICES	8,158,147	1,014,700	(193,165)	8,979,682	8,568,915	3.02	258,781
368.1 TRANSFORMERS	13,202,282	864,050	(185,687)	13,880,645	13,541,464	2.00	270,829
368.2 TRANSFORMER INSTALLATIONS	9,153,171	685,050	(71,163)	9,767,058	9,460,115	2.39	226,097
369 SERVICES	13,336,764	813,150	(25,721)	14,124,193	13,730,479	1.83	251,268
370.1 METERS	2,802,014	0	(20,000)	2,782,014	2,792,014	2.35	65,612
370.2 METER INSTALLATIONS	1,888,053	10,000	(522)	1,897,531	1,892,792	1.33	25,174
370.3 ELECTRONIC METERS	4,892,183	40,000	(12,000)	4,920,183	4,906,183	3.35	164,357
371 INSTALLATIONS ON CUSTOMER PREMISES	1,916,922	22,500	(5,590)	1,933,832	1,925,377	4.24	81,636
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	347,656	0	0	347,656	347,656	1.56	5,423
373 STREET LIGHTING AND SIGNAL SYSTEMS	1,567,588	127,500	(94,235)	1,600,853	1,584,221	2.79	44,200
TOTAL DISTRIBUTION PLANT	136,067,947	12,349,000	(1,247,276)	147,169,671	141,618,809		3,192,818
GENERAL PLANT							
390.1 STRUCTURES AND IMPROVEMENTS	1,200,322	0	0	1,200,322	1,200,322	2.68	32,214
390.2 IMPROVEMENTS TO LEASED PROPERTY	53,383	0	(53,383)	0	26,692	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	32,577	122,100	0	154,677	93,627	5.07	4,747
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	24,214	81,400	0	105,614	64,914	14.85	9,640
391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE	607,693	750,000	(607,693)	750,000	678,847	14.92	101,284
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	0	0	0	0	0	-	0
393 STORES EQUIPMENT	15,656	0	(12,439)	3,217	9,437	4.78	451
394 TOOLS, SHOP AND GARAGE EQUIPMENT	816,881	136,050	0	952,931	884,906	4.96	43,891
395 LABORATORY EQUIPMENT	169,293	0	0	169,293	169,293	9.92	16,794
396 POWER OPERATED EQUIPMENT	145,839	0	0	145,839	145,839	0.21	306
397 COMMUNICATION EQUIPMENT	1,188,107	142,450	(229,963)	1,100,594	1,144,351	8.87	101,504
398 MISCELLANEOUS EQUIPMENT	97,653	0	(18,794)	78,859	88,256	9.20	8,120
TOTAL GENERAL PLANT	4,351,618	1,232,000	(922,272)	4,661,346	4,506,482		318,951
TOTAL DEPRECIABLE PLANT	140,419,565	13,581,000	(2,169,548)	151,831,017	146,125,291		3,511,769
NONDEPRECIABLE PLANT							
301.1 ORGANIZATION	1,602	0	0	1,602	1,602		
302.1 FRANCHISES AND CONSENTS - PERPETUAL	6,436	0	0	6,436	6,436		
360.1 LAND AND LAND RIGHTS - LAND	83,832	0	0	83,832	83,832		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	14,336	14,336		
389.1 LAND AND LAND RIGHTS - LAND	89,222	0	0	89,222	89,222		
TOTAL NONDEPRECIABLE PLANT	195,428	0	0	195,428	195,428		
TOTAL ELECTRIC PLANT	140,614,993	13,581,000	(2,169,548)	152,026,445	146,320,719		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 22.5572%	1,003,542	277,905	(208,039)	1,073,408	1,038,475		71,946
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS	139,611,451	13,303,095	(1,961,509)	150,953,037	145,282,244		3,439,823



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)*(7)
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,278	0	0	6,947,278	6,947,278		
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	0	163,321	163,321	35.03	57,211
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	0	0	840,391	840,391	7.02	58,995
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	186,806	0	(126,305)	60,502	123,654	33.43	41,338
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	71,637	3.78	2,708
TOTAL COMMON PLANT	8,348,397	0	(126,305)	8,222,093	8,285,245		160,252
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 5.66%	472,519	0	(7,149)	465,370	468,945		9,070
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	71,395	0	(24,630)	46,765	59,080	4.24	2,505
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	9,050,697	950,000	(611,365)	9,389,332	9,220,015	20.56	1,895,635
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	18,881,670	0	(10,591,769)	8,289,902	13,585,786	3.85	716,513
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	80,027,929	10,800,786	0	90,828,715	85,428,322	7.09	6,056,868
TOTAL INFORMATION SERVICES	108,031,691	11,750,786	(11,227,764)	108,554,714	108,293,203		8,671,521
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.32%	10,068,554	1,095,173	(1,046,428)	10,117,299	10,092,926		808,186
READING SERVICE CENTER							
390 STRUCTURES AND IMPROVEMENTS	1,970,709	0	0	1,970,709	1,970,709	3.19	62,866
TOTAL READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 11.21%	220,916	0	0	220,916	220,916		7,047
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION	10,761,989	1,095,173	(1,053,577)	10,803,585	10,782,787		824,303
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 22.5572%	2,427,603	247,040	(237,657)	2,436,986	2,432,295		185,940
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS	8,334,386	848,133	(815,920)	8,366,599	8,350,492		638,363
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS	147,945,837	14,151,228	(2,777,429)	159,319,636	153,632,736		4,078,186



UGI UTILITIES, INC. - ELECTRIC DIVISION

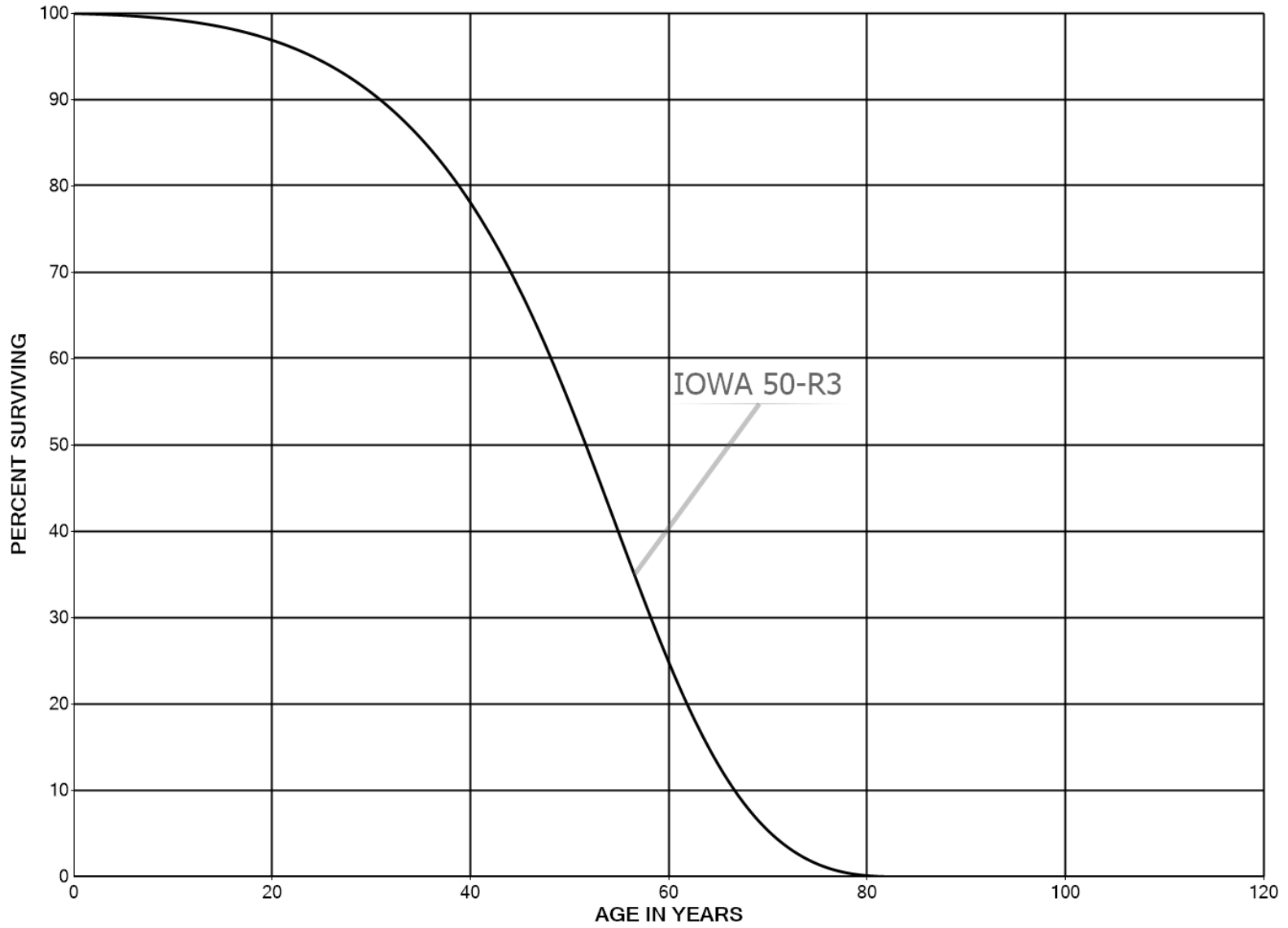
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		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	0	0	(2,000)	2,021	0	(34)	0	0	(21,866)	43,732	21,853	4,371
364	0	205,410	0	327,581	0	351,318	0	315,585	0	453,100	1,652,994	330,599
365	0	63,043	0	81,961	0	75,887	0	91,147	(16,955)	92,807	387,890	77,578
366	0	2,781	0	3,074	0	884	0	13,832	0	9,698	30,269	6,054
367	0	9,392	0	8,629	0	3,188	0	12,707	0	19,254	53,170	10,634
368.1	0	708	0	2,387	0	0	0	7,007	(18,569)	6,456	(2,011)	(402)
368.2	0	13,090	0	19,592	0	20,208	0	16,645	0	41,218	110,753	22,151
369	0	63,878	0	67,963	0	64,224	0	59,124	(2,572)	45,012	297,629	59,526
370.1	0	0	0	0	0	0	0	0	0	0	0	0
370.2	0	3,442	0	3,378	0	3,071	0	2,789	0	718	13,398	2,680
370.3	0	0	0	0	0	0	0	0	0	0	0	0
371	0	23,317	0	10,296	0	19,949	0	13,648	0	2,494	69,704	13,941
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	7,986	0	22,892	0	15,458	0	16,397	0	22,463	85,196	17,039
TOTAL	0	393,047	(2,000)	549,774	0	554,153	0	548,881	(59,962)	736,952	2,720,845	544,171
GENERAL PLANT												
390.1	0	0	0	93,483	0	1,488	0	0	0	0	94,971	18,994
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.92	0	0	0	0	0	0	0	0	0	0	0	0
392.2	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	0	0	93,483	0	1,488	0	0	0	0	94,971	18,994
TOTAL ELECTRIC	0	393,047	(2,000)	643,257	0	555,641	0	548,881	(59,962)	736,952	2,815,816	563,165
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 22.5572%												
	0	0	0	21,087	0	336	0	0	0	0	21,423	4,285
TOTAL	0	393,047	(2,000)	622,170	0	555,305	0	548,881	(59,962)	736,952	2,794,393	558,880
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION												
COMMON PLANT												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	0	393,047	(2,000)	622,170	0	555,305	0	548,881	(59,962)	736,952	2,794,393	558,880

PART VI. SERVICE LIFE STATISTICS

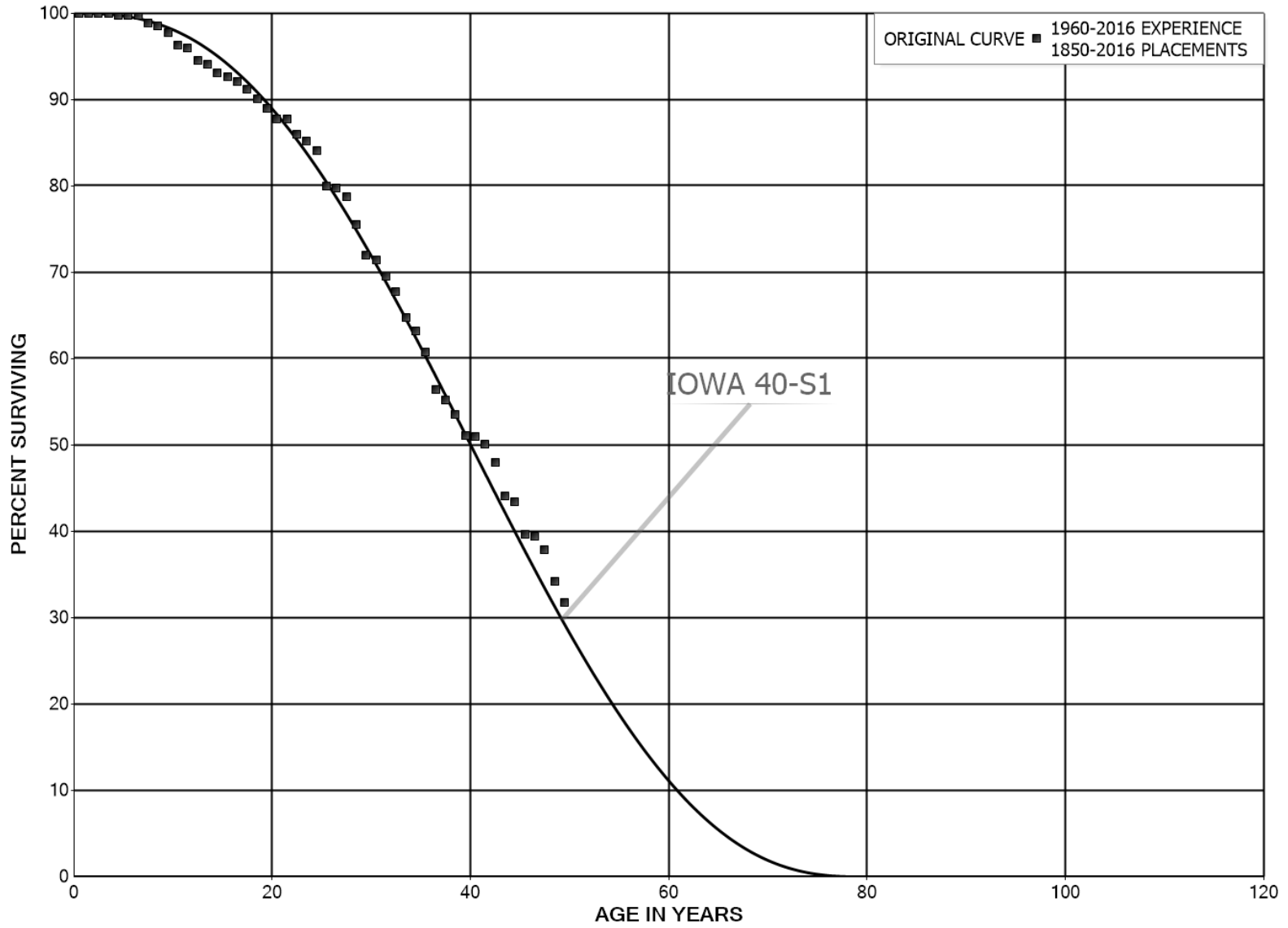


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 361 - STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 362 - STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2016

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	685,795		0.0000	1.0000	100.00
0.5	718,281		0.0000	1.0000	100.00
1.5	640,228	224	0.0004	0.9996	100.00
2.5	681,056	128	0.0002	0.9998	99.96
3.5	734,354	1,328	0.0018	0.9982	99.95
4.5	759,820	222	0.0003	0.9997	99.77
5.5	777,077	215	0.0003	0.9997	99.74
6.5	778,907	7,150	0.0092	0.9908	99.71
7.5	855,271	2,241	0.0026	0.9974	98.79
8.5	855,409	6,857	0.0080	0.9920	98.53
9.5	882,239	12,995	0.0147	0.9853	97.74
10.5	901,626	3,702	0.0041	0.9959	96.30
11.5	948,142	14,405	0.0152	0.9848	95.91
12.5	931,457	3,693	0.0040	0.9960	94.45
13.5	918,832	10,273	0.0112	0.9888	94.08
14.5	908,864	4,524	0.0050	0.9950	93.03
15.5	903,657	5,028	0.0056	0.9944	92.56
16.5	931,651	9,033	0.0097	0.9903	92.05
17.5	934,097	11,520	0.0123	0.9877	91.16
18.5	929,137	11,604	0.0125	0.9875	90.03
19.5	901,179	12,006	0.0133	0.9867	88.91
20.5	847,260	256	0.0003	0.9997	87.72
21.5	858,670	17,605	0.0205	0.9795	87.70
22.5	847,960	7,229	0.0085	0.9915	85.90
23.5	841,218	10,668	0.0127	0.9873	85.17
24.5	831,548	40,805	0.0491	0.9509	84.09
25.5	770,548	1,871	0.0024	0.9976	79.96
26.5	768,567	9,623	0.0125	0.9875	79.77
27.5	766,205	31,611	0.0413	0.9587	78.77
28.5	735,092	34,205	0.0465	0.9535	75.52
29.5	739,952	5,808	0.0078	0.9922	72.00
30.5	817,464	22,512	0.0275	0.9725	71.44
31.5	804,597	20,717	0.0257	0.9743	69.47
32.5	787,487	34,581	0.0439	0.9561	67.68
33.5	821,921	19,361	0.0236	0.9764	64.71
34.5	927,556	36,771	0.0396	0.9604	63.19
35.5	910,479	64,825	0.0712	0.9288	60.68
36.5	854,237	18,623	0.0218	0.9782	56.36
37.5	827,628	23,847	0.0288	0.9712	55.13
38.5	817,005	37,128	0.0454	0.9546	53.54

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	772,265	1,887	0.0024	0.9976	51.11	
40.5	763,251	14,475	0.0190	0.9810	50.98	
41.5	742,739	31,210	0.0420	0.9580	50.02	
42.5	711,883	57,063	0.0802	0.9198	47.92	
43.5	620,184	8,812	0.0142	0.9858	44.08	
44.5	580,201	51,031	0.0880	0.9120	43.45	
45.5	517,846	2,991	0.0058	0.9942	39.63	
46.5	511,672	20,507	0.0401	0.9599	39.40	
47.5	449,856	43,465	0.0966	0.9034	37.82	
48.5	403,096	29,437	0.0730	0.9270	34.17	
49.5	348,083	2,160	0.0062	0.9938	31.67	
50.5	342,533	9,843	0.0287	0.9713	31.47	
51.5	325,646	4,667	0.0143	0.9857	30.57	
52.5	310,651	126	0.0004	0.9996	30.13	
53.5	304,675	1,081	0.0035	0.9965	30.12	
54.5	260,289	6,919	0.0266	0.9734	30.01	
55.5	244,111	499	0.0020	0.9980	29.21	
56.5	238,656		0.0000	1.0000	29.15	
57.5	227,355	133	0.0006	0.9994	29.15	
58.5	195,290		0.0000	1.0000	29.14	
59.5	194,343	10,891	0.0560	0.9440	29.14	
60.5	177,001	1,510	0.0085	0.9915	27.51	
61.5	143,050	1,568	0.0110	0.9890	27.27	
62.5	141,481	133	0.0009	0.9991	26.97	
63.5	141,234	906	0.0064	0.9936	26.95	
64.5	117,901	290	0.0025	0.9975	26.77	
65.5	110,700		0.0000	1.0000	26.71	
66.5	101,059	17,790	0.1760	0.8240	26.71	
67.5	62,731	12,281	0.1958	0.8042	22.01	
68.5	47,868	7,360	0.1538	0.8462	17.70	
69.5	40,508	5,755	0.1421	0.8579	14.98	
70.5	34,753		0.0000	1.0000	12.85	
71.5	34,583		0.0000	1.0000	12.85	
72.5	32,916		0.0000	1.0000	12.85	
73.5	32,916		0.0000	1.0000	12.85	
74.5	28,617	233	0.0081	0.9919	12.85	
75.5	27,724		0.0000	1.0000	12.74	
76.5	27,724		0.0000	1.0000	12.74	
77.5	27,513		0.0000	1.0000	12.74	
78.5	27,289		0.0000	1.0000	12.74	

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,886		0.0000	1.0000	12.74
80.5	26,886		0.0000	1.0000	12.74
81.5	26,886		0.0000	1.0000	12.74
82.5	26,886		0.0000	1.0000	12.74
83.5	26,886		0.0000	1.0000	12.74
84.5	26,886		0.0000	1.0000	12.74
85.5	26,886		0.0000	1.0000	12.74
86.5	26,886		0.0000	1.0000	12.74
87.5	10,784		0.0000	1.0000	12.74
88.5	10,784		0.0000	1.0000	12.74
89.5	9,945		0.0000	1.0000	12.74
90.5	3,618		0.0000	1.0000	12.74
91.5	2,726		0.0000	1.0000	12.74
92.5					12.74
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5	400		0.0000		
110.5	400		0.0000		
111.5	400		0.0000		
112.5	400		0.0000		
113.5	400		0.0000		
114.5	400		0.0000		
115.5	400		0.0000		
116.5	400		0.0000		
117.5	400		0.0000		
118.5	400		0.0000		

UGI UTILITIES, INC. - ELECTRIC DIVISION

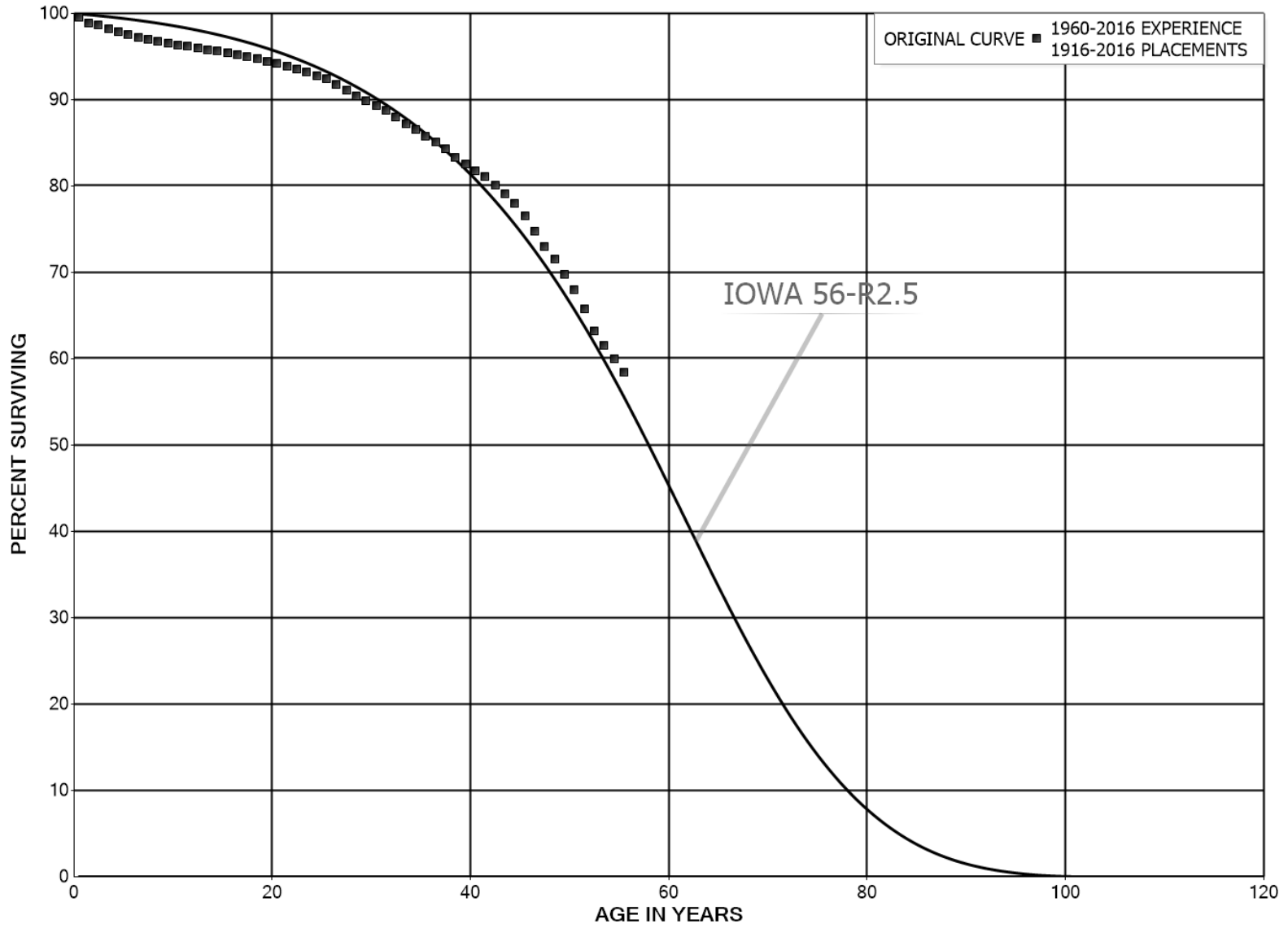
ACCOUNT 362 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	400		0.0000		
120.5	400		0.0000		
121.5	400		0.0000		
122.5	400		0.0000		
123.5	400		0.0000		
124.5	400		0.0000		
125.5	400		0.0000		
126.5	400		0.0000		
127.5	400		0.0000		
128.5	400		0.0000		
129.5	400		0.0000		
130.5	400		0.0000		
131.5	400		0.0000		
132.5	400		0.0000		
133.5	400		0.0000		
134.5	400		0.0000		
135.5	400		0.0000		
136.5	400		0.0000		
137.5	400		0.0000		
138.5	400		0.0000		
139.5	400		0.0000		
140.5	400		0.0000		
141.5	400		0.0000		
142.5	400		0.0000		
143.5	400		0.0000		
144.5	400		0.0000		
145.5	400		0.0000		
146.5	400		0.0000		
147.5	400		0.0000		
148.5	400	400	1.0000		
149.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 364 - POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2016

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,389,819	192,809	0.0052	0.9948	100.00
0.5	35,937,266	215,961	0.0060	0.9940	99.48
1.5	34,354,387	104,419	0.0030	0.9970	98.89
2.5	32,725,680	127,536	0.0039	0.9961	98.59
3.5	31,532,811	116,401	0.0037	0.9963	98.20
4.5	30,605,201	108,884	0.0036	0.9964	97.84
5.5	29,109,543	98,043	0.0034	0.9966	97.49
6.5	28,030,357	75,861	0.0027	0.9973	97.16
7.5	26,951,756	49,513	0.0018	0.9982	96.90
8.5	25,895,878	49,841	0.0019	0.9981	96.72
9.5	24,999,944	51,845	0.0021	0.9979	96.54
10.5	23,928,672	41,168	0.0017	0.9983	96.34
11.5	22,839,771	48,278	0.0021	0.9979	96.17
12.5	21,736,139	48,316	0.0022	0.9978	95.97
13.5	20,783,085	40,771	0.0020	0.9980	95.75
14.5	19,990,631	40,128	0.0020	0.9980	95.57
15.5	19,039,939	46,874	0.0025	0.9975	95.37
16.5	18,334,867	45,945	0.0025	0.9975	95.14
17.5	17,517,696	40,725	0.0023	0.9977	94.90
18.5	16,583,960	49,083	0.0030	0.9970	94.68
19.5	15,610,911	42,909	0.0027	0.9973	94.40
20.5	14,360,108	49,530	0.0034	0.9966	94.14
21.5	13,054,445	45,960	0.0035	0.9965	93.82
22.5	12,091,292	43,938	0.0036	0.9964	93.48
23.5	11,339,142	49,664	0.0044	0.9956	93.15
24.5	10,358,391	44,215	0.0043	0.9957	92.74
25.5	9,641,928	63,112	0.0065	0.9935	92.34
26.5	8,975,128	62,746	0.0070	0.9930	91.74
27.5	8,246,368	60,372	0.0073	0.9927	91.10
28.5	7,732,723	54,027	0.0070	0.9930	90.43
29.5	7,271,466	43,953	0.0060	0.9940	89.80
30.5	6,880,003	43,672	0.0063	0.9937	89.25
31.5	6,571,255	54,199	0.0082	0.9918	88.69
32.5	6,214,196	54,377	0.0088	0.9912	87.96
33.5	5,857,641	43,466	0.0074	0.9926	87.19
34.5	5,557,949	52,866	0.0095	0.9905	86.54
35.5	5,265,420	42,973	0.0082	0.9918	85.72
36.5	4,994,213	45,565	0.0091	0.9909	85.02
37.5	4,563,434	49,095	0.0108	0.9892	84.24
38.5	4,191,232	42,158	0.0101	0.9899	83.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,861,951	37,022	0.0096	0.9904	82.50	
40.5	3,565,270	28,800	0.0081	0.9919	81.71	
41.5	3,283,594	38,898	0.0118	0.9882	81.05	
42.5	2,930,688	37,784	0.0129	0.9871	80.09	
43.5	2,657,227	37,362	0.0141	0.9859	79.05	
44.5	2,471,598	46,235	0.0187	0.9813	77.94	
45.5	2,208,804	50,938	0.0231	0.9769	76.48	
46.5	1,992,031	46,789	0.0235	0.9765	74.72	
47.5	1,808,739	36,954	0.0204	0.9796	72.96	
48.5	1,668,970	42,034	0.0252	0.9748	71.47	
49.5	1,569,658	38,348	0.0244	0.9756	69.67	
50.5	1,440,248	47,198	0.0328	0.9672	67.97	
51.5	1,293,178	51,289	0.0397	0.9603	65.74	
52.5	1,186,410	30,254	0.0255	0.9745	63.14	
53.5	1,103,464	27,314	0.0248	0.9752	61.53	
54.5	1,026,407	27,646	0.0269	0.9731	60.00	
55.5	941,483	16,513	0.0175	0.9825	58.39	
56.5	883,724	15,907	0.0180	0.9820	57.36	
57.5	817,755	14,414	0.0176	0.9824	56.33	
58.5	755,902	16,345	0.0216	0.9784	55.34	
59.5	710,747	19,286	0.0271	0.9729	54.14	
60.5	661,050	23,237	0.0352	0.9648	52.67	
61.5	595,062	10,920	0.0184	0.9816	50.82	
62.5	557,003	21,655	0.0389	0.9611	49.89	
63.5	512,396	8,080	0.0158	0.9842	47.95	
64.5	478,538	9,839	0.0206	0.9794	47.19	
65.5	433,546	18,439	0.0425	0.9575	46.22	
66.5	397,219	23,746	0.0598	0.9402	44.26	
67.5	347,589	22,661	0.0652	0.9348	41.61	
68.5	297,488	9,358	0.0315	0.9685	38.90	
69.5	266,394	9,035	0.0339	0.9661	37.67	
70.5	233,627	8,653	0.0370	0.9630	36.40	
71.5	208,268	5,444	0.0261	0.9739	35.05	
72.5	188,763	4,418	0.0234	0.9766	34.13	
73.5	169,109	9,583	0.0567	0.9433	33.33	
74.5	148,357	3,200	0.0216	0.9784	31.44	
75.5	129,052	3,908	0.0303	0.9697	30.77	
76.5	115,668	3,681	0.0318	0.9682	29.83	
77.5	106,340	1,609	0.0151	0.9849	28.88	
78.5	101,068	716	0.0071	0.9929	28.45	

UGI UTILITIES, INC. - ELECTRIC DIVISION

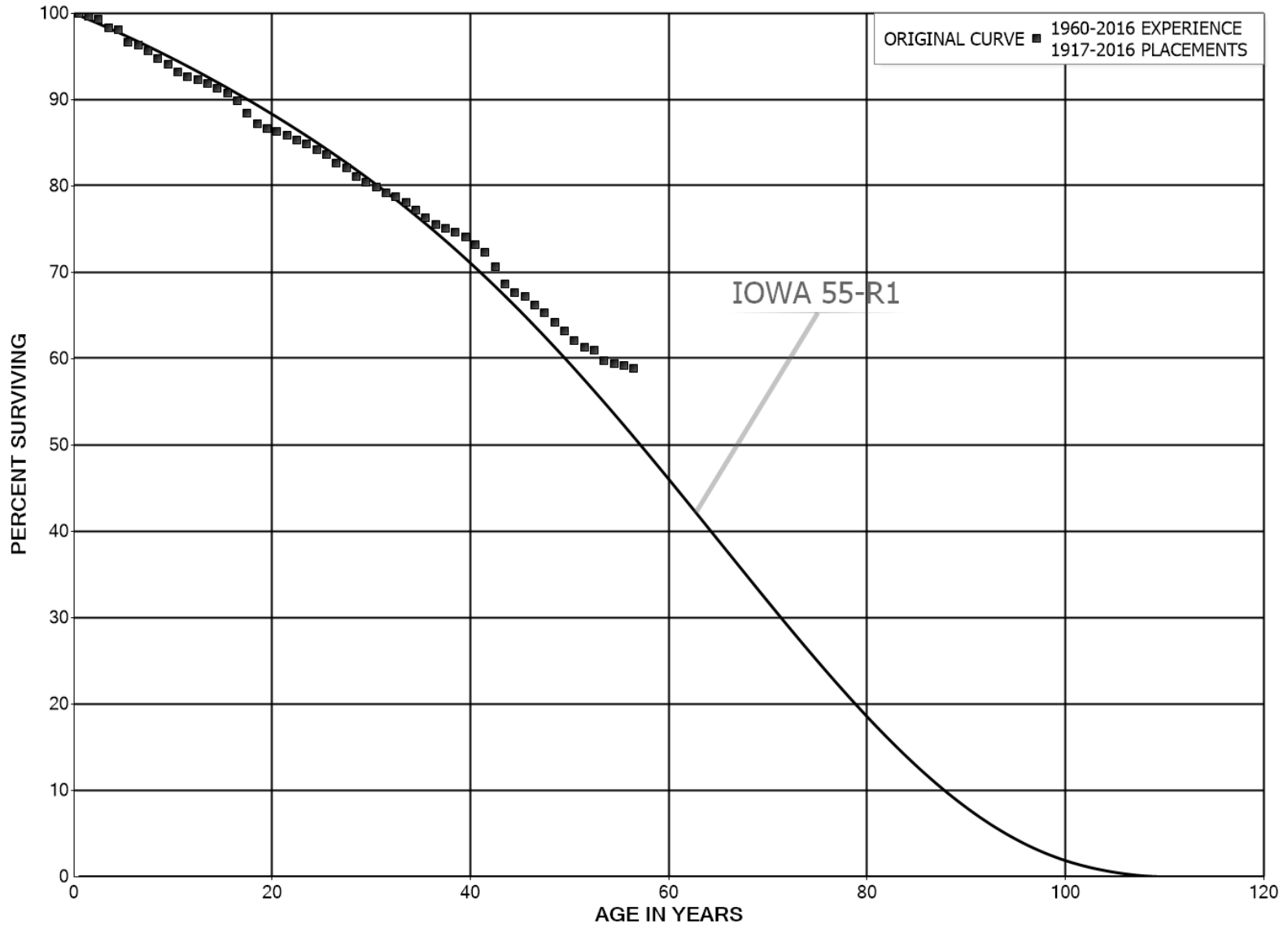
ACCOUNT 364 - POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	93,240	898	0.0096	0.9904	28.25	
80.5	77,250	1,388	0.0180	0.9820	27.97	
81.5	63,344	690	0.0109	0.9891	27.47	
82.5	55,791	8,352	0.1497	0.8503	27.17	
83.5	38,832	2,401	0.0618	0.9382	23.10	
84.5	32,151	3,039	0.0945	0.9055	21.68	
85.5	28,404	2,267	0.0798	0.9202	19.63	
86.5	22,079	614	0.0278	0.9722	18.06	
87.5	20,611	169	0.0082	0.9918	17.56	
88.5	19,020	155	0.0081	0.9919	17.41	
89.5	17,659	260	0.0147	0.9853	17.27	
90.5	15,882	77	0.0049	0.9951	17.02	
91.5	15,649	3,339	0.2133	0.7867	16.93	
92.5	12,185		0.0000	1.0000	13.32	
93.5	11,982		0.0000	1.0000	13.32	
94.5	11,935		0.0000	1.0000	13.32	
95.5	11,871		0.0000	1.0000	13.32	
96.5	6,555		0.0000	1.0000	13.32	
97.5					13.32	



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2016

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,301,367	3,062	0.0001	0.9999	100.00
0.5	30,405,411	122,371	0.0040	0.9960	99.99
1.5	28,391,236	96,052	0.0034	0.9966	99.59
2.5	26,653,058	259,726	0.0097	0.9903	99.25
3.5	24,804,882	58,752	0.0024	0.9976	98.28
4.5	23,626,936	345,908	0.0146	0.9854	98.05
5.5	22,524,311	84,252	0.0037	0.9963	96.62
6.5	21,659,351	138,418	0.0064	0.9936	96.25
7.5	20,476,856	186,412	0.0091	0.9909	95.64
8.5	19,151,808	143,782	0.0075	0.9925	94.77
9.5	17,915,918	166,834	0.0093	0.9907	94.06
10.5	17,121,333	100,800	0.0059	0.9941	93.18
11.5	16,073,768	62,633	0.0039	0.9961	92.63
12.5	15,482,011	74,498	0.0048	0.9952	92.27
13.5	14,840,530	83,762	0.0056	0.9944	91.83
14.5	14,342,633	96,531	0.0067	0.9933	91.31
15.5	13,601,792	131,284	0.0097	0.9903	90.69
16.5	13,059,304	202,951	0.0155	0.9845	89.82
17.5	12,342,662	176,834	0.0143	0.9857	88.42
18.5	11,488,603	68,494	0.0060	0.9940	87.16
19.5	10,762,081	44,353	0.0041	0.9959	86.64
20.5	9,926,303	50,096	0.0050	0.9950	86.28
21.5	9,060,027	55,402	0.0061	0.9939	85.84
22.5	8,511,698	47,409	0.0056	0.9944	85.32
23.5	8,102,444	64,886	0.0080	0.9920	84.84
24.5	7,417,078	49,095	0.0066	0.9934	84.16
25.5	6,883,521	77,631	0.0113	0.9887	83.61
26.5	6,521,113	45,343	0.0070	0.9930	82.66
27.5	6,199,583	74,973	0.0121	0.9879	82.09
28.5	5,887,500	49,970	0.0085	0.9915	81.10
29.5	5,745,626	44,510	0.0077	0.9923	80.41
30.5	5,575,413	40,390	0.0072	0.9928	79.79
31.5	5,477,978	35,913	0.0066	0.9934	79.21
32.5	5,403,570	40,312	0.0075	0.9925	78.69
33.5	5,324,533	62,630	0.0118	0.9882	78.10
34.5	5,088,675	62,740	0.0123	0.9877	77.18
35.5	4,834,574	43,484	0.0090	0.9910	76.23
36.5	4,624,526	32,047	0.0069	0.9931	75.55
37.5	4,350,628	25,398	0.0058	0.9942	75.02
38.5	4,072,937	30,045	0.0074	0.9926	74.58

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,709,283	42,238	0.0114	0.9886	74.03
40.5	3,448,149	43,897	0.0127	0.9873	73.19
41.5	3,120,912	69,248	0.0222	0.9778	72.26
42.5	2,791,082	80,238	0.0287	0.9713	70.66
43.5	2,555,990	36,412	0.0142	0.9858	68.62
44.5	2,399,185	18,086	0.0075	0.9925	67.65
45.5	2,173,625	30,372	0.0140	0.9860	67.14
46.5	1,962,997	28,262	0.0144	0.9856	66.20
47.5	1,725,410	27,226	0.0158	0.9842	65.25
48.5	1,603,488	24,774	0.0155	0.9845	64.22
49.5	1,541,082	27,852	0.0181	0.9819	63.22
50.5	1,457,382	18,975	0.0130	0.9870	62.08
51.5	1,343,103	7,894	0.0059	0.9941	61.27
52.5	1,221,326	23,489	0.0192	0.9808	60.91
53.5	1,118,414	6,567	0.0059	0.9941	59.74
54.5	1,061,125	4,299	0.0041	0.9959	59.39
55.5	1,003,888	5,536	0.0055	0.9945	59.15
56.5	962,540	2,881	0.0030	0.9970	58.82
57.5	926,190	5,311	0.0057	0.9943	58.65
58.5	894,879	4,876	0.0054	0.9946	58.31
59.5	838,081	4,290	0.0051	0.9949	57.99
60.5	798,656	6,697	0.0084	0.9916	57.70
61.5	734,694	16,199	0.0220	0.9780	57.21
62.5	682,657	13,852	0.0203	0.9797	55.95
63.5	647,247	6,407	0.0099	0.9901	54.82
64.5	619,105	10,080	0.0163	0.9837	54.27
65.5	574,893	3,100	0.0054	0.9946	53.39
66.5	535,787	2,733	0.0051	0.9949	53.10
67.5	487,145	3,601	0.0074	0.9926	52.83
68.5	456,135	5,694	0.0125	0.9875	52.44
69.5	418,491	3,289	0.0079	0.9921	51.79
70.5	392,999	6,218	0.0158	0.9842	51.38
71.5	377,566	5,517	0.0146	0.9854	50.57
72.5	368,178	2,899	0.0079	0.9921	49.83
73.5	359,892	1,218	0.0034	0.9966	49.44
74.5	356,123	6,663	0.0187	0.9813	49.27
75.5	338,847	7,719	0.0228	0.9772	48.35
76.5	316,907	7,979	0.0252	0.9748	47.24
77.5	290,220	11,099	0.0382	0.9618	46.06
78.5	269,545	5,214	0.0193	0.9807	44.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

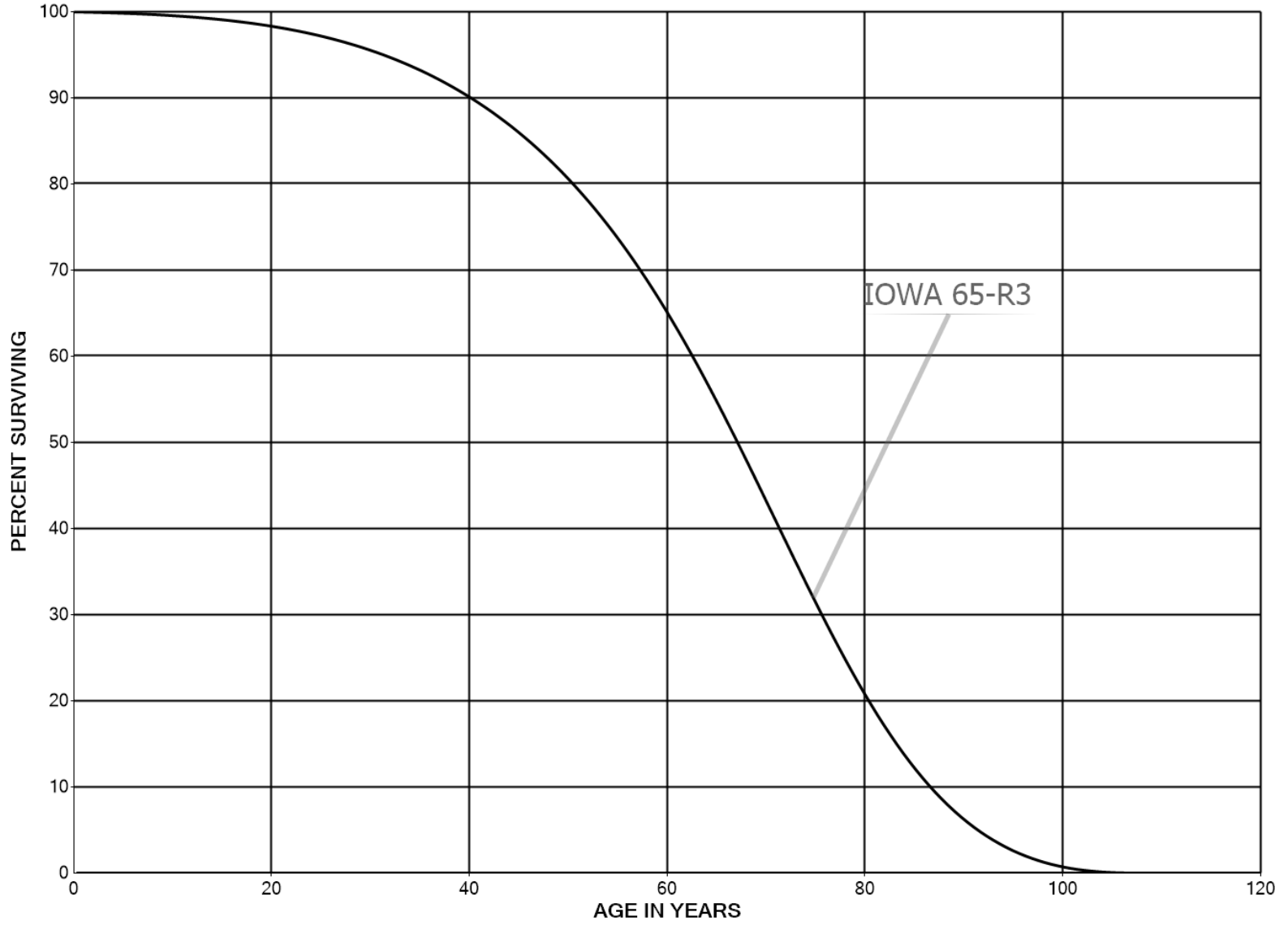
ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	259,082	3,648	0.0141	0.9859	43.44	
80.5	253,535	2,502	0.0099	0.9901	42.83	
81.5	242,769	1,646	0.0068	0.9932	42.40	
82.5	223,251	2,442	0.0109	0.9891	42.12	
83.5	197,358	1,688	0.0086	0.9914	41.65	
84.5	179,272	1,543	0.0086	0.9914	41.30	
85.5	163,694	1,825	0.0112	0.9888	40.94	
86.5	131,504	1,864	0.0142	0.9858	40.49	
87.5	114,421	954	0.0083	0.9917	39.91	
88.5	93,287	2,215	0.0237	0.9763	39.58	
89.5	74,200	1,422	0.0192	0.9808	38.64	
90.5	28,195	1,066	0.0378	0.9622	37.90	
91.5	9,038	1,686	0.1866	0.8134	36.47	
92.5	173	173	1.0000		29.66	
93.5						

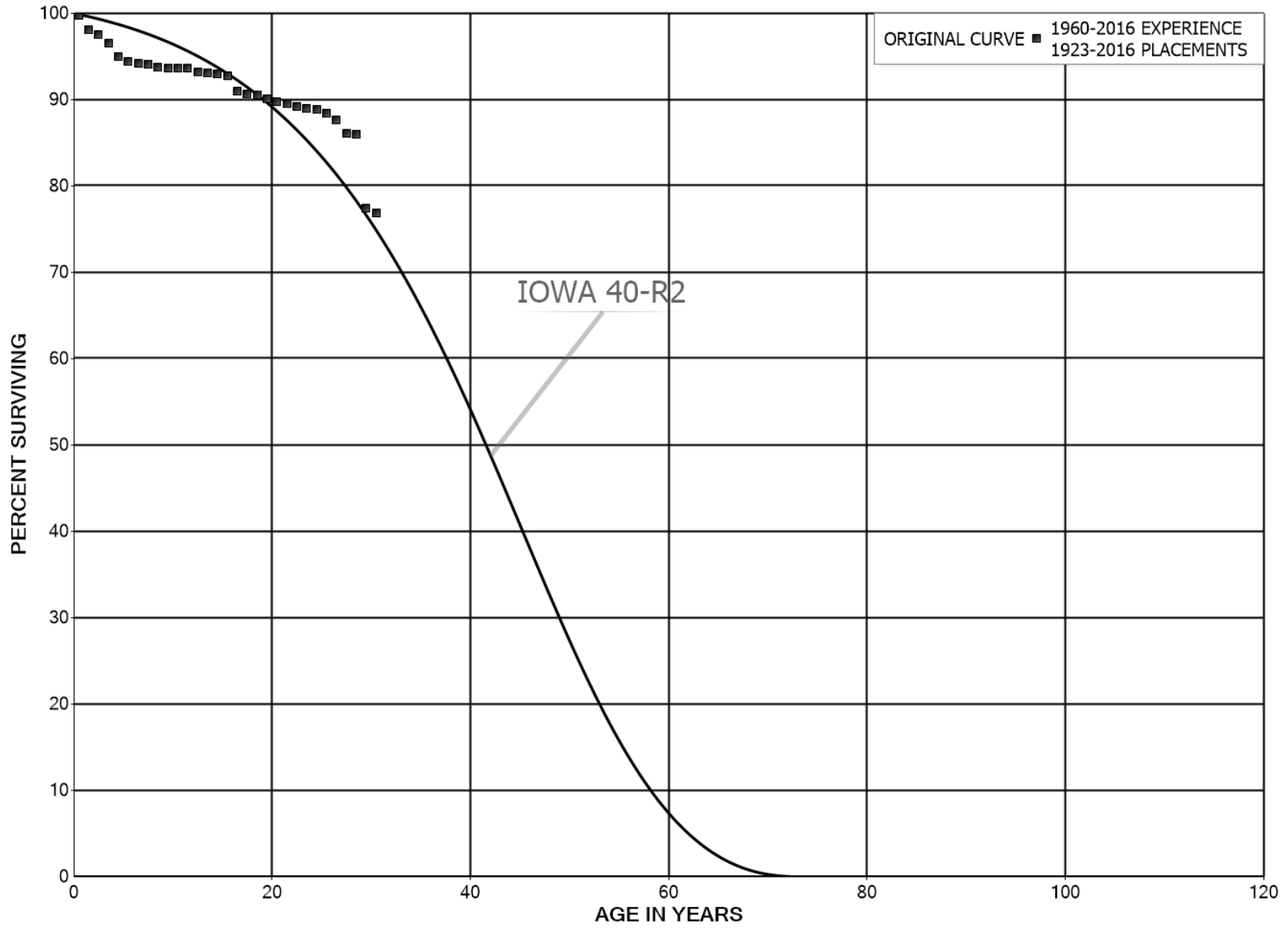


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 366 - UNDERGROUND CONDUIT
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2016

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,841,099	24,158	0.0027	0.9973	100.00
0.5	9,012,413	153,074	0.0170	0.9830	99.73
1.5	8,904,358	47,413	0.0053	0.9947	98.03
2.5	8,563,358	91,743	0.0107	0.9893	97.51
3.5	7,509,768	115,246	0.0153	0.9847	96.47
4.5	7,258,143	41,098	0.0057	0.9943	94.99
5.5	7,109,822	18,112	0.0025	0.9975	94.45
6.5	6,729,121	9,854	0.0015	0.9985	94.21
7.5	6,410,637	26,442	0.0041	0.9959	94.07
8.5	5,860,510	3,044	0.0005	0.9995	93.68
9.5	5,632,007	1,461	0.0003	0.9997	93.63
10.5	5,190,151	1,452	0.0003	0.9997	93.61
11.5	4,859,026	22,058	0.0045	0.9955	93.58
12.5	4,675,745	3,059	0.0007	0.9993	93.16
13.5	4,507,134	8,069	0.0018	0.9982	93.10
14.5	4,315,791	11,117	0.0026	0.9974	92.93
15.5	3,826,549	69,661	0.0182	0.9818	92.69
16.5	3,551,630	15,236	0.0043	0.9957	91.00
17.5	3,336,908	5,574	0.0017	0.9983	90.61
18.5	3,059,090	11,916	0.0039	0.9961	90.46
19.5	2,699,358	11,750	0.0044	0.9956	90.11
20.5	2,373,560	4,992	0.0021	0.9979	89.72
21.5	2,150,104	7,614	0.0035	0.9965	89.53
22.5	2,002,389	6,754	0.0034	0.9966	89.21
23.5	1,852,153	941	0.0005	0.9995	88.91
24.5	1,732,739	8,159	0.0047	0.9953	88.86
25.5	1,517,635	13,603	0.0090	0.9910	88.45
26.5	1,375,701	24,569	0.0179	0.9821	87.65
27.5	1,180,128	1,715	0.0015	0.9985	86.09
28.5	1,058,441	105,056	0.0993	0.9007	85.96
29.5	896,645	7,358	0.0082	0.9918	77.43
30.5	814,323	5,867	0.0072	0.9928	76.80
31.5	777,555	601	0.0008	0.9992	76.24
32.5	746,392	3,230	0.0043	0.9957	76.18
33.5	683,982	2,757	0.0040	0.9960	75.85
34.5	654,393	3,163	0.0048	0.9952	75.55
35.5	614,941	2,776	0.0045	0.9955	75.18
36.5	580,980	123	0.0002	0.9998	74.84
37.5	519,370		0.0000	1.0000	74.83
38.5	467,953		0.0000	1.0000	74.83

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	383,188	2,610	0.0068	0.9932	74.83	
40.5	335,529		0.0000	1.0000	74.32	
41.5	234,684		0.0000	1.0000	74.32	
42.5	163,575		0.0000	1.0000	74.32	
43.5	129,054		0.0000	1.0000	74.32	
44.5	87,972		0.0000	1.0000	74.32	
45.5	77,499		0.0000	1.0000	74.32	
46.5	67,006		0.0000	1.0000	74.32	
47.5	60,382		0.0000	1.0000	74.32	
48.5	54,462	289	0.0053	0.9947	74.32	
49.5	42,344	1,755	0.0414	0.9586	73.92	
50.5	40,463	504	0.0125	0.9875	70.86	
51.5	39,959		0.0000	1.0000	69.98	
52.5	39,959		0.0000	1.0000	69.98	
53.5	39,959		0.0000	1.0000	69.98	
54.5	39,959	928	0.0232	0.9768	69.98	
55.5	39,031		0.0000	1.0000	68.35	
56.5	39,031	14,198	0.3638	0.6362	68.35	
57.5	23,908		0.0000	1.0000	43.49	
58.5	23,908	958	0.0401	0.9599	43.49	
59.5	2,208	151	0.0683	0.9317	41.75	
60.5	2,057		0.0000	1.0000	38.89	
61.5	2,057	1,898	0.9227	0.0773	38.89	
62.5	159		0.0000	1.0000	3.01	
63.5	159		0.0000	1.0000	3.01	
64.5	159		0.0000	1.0000	3.01	
65.5	159		0.0000	1.0000	3.01	
66.5	159		0.0000	1.0000	3.01	
67.5	159		0.0000	1.0000	3.01	
68.5	159		0.0000	1.0000	3.01	
69.5	159		0.0000	1.0000	3.01	
70.5	159		0.0000	1.0000	3.01	
71.5	159		0.0000	1.0000	3.01	
72.5	159		0.0000	1.0000	3.01	
73.5	159		0.0000	1.0000	3.01	
74.5	159		0.0000	1.0000	3.01	
75.5	159		0.0000	1.0000	3.01	
76.5	159		0.0000	1.0000	3.01	
77.5	159		0.0000	1.0000	3.01	
78.5	159		0.0000	1.0000	3.01	

UGI UTILITIES, INC. - ELECTRIC DIVISION

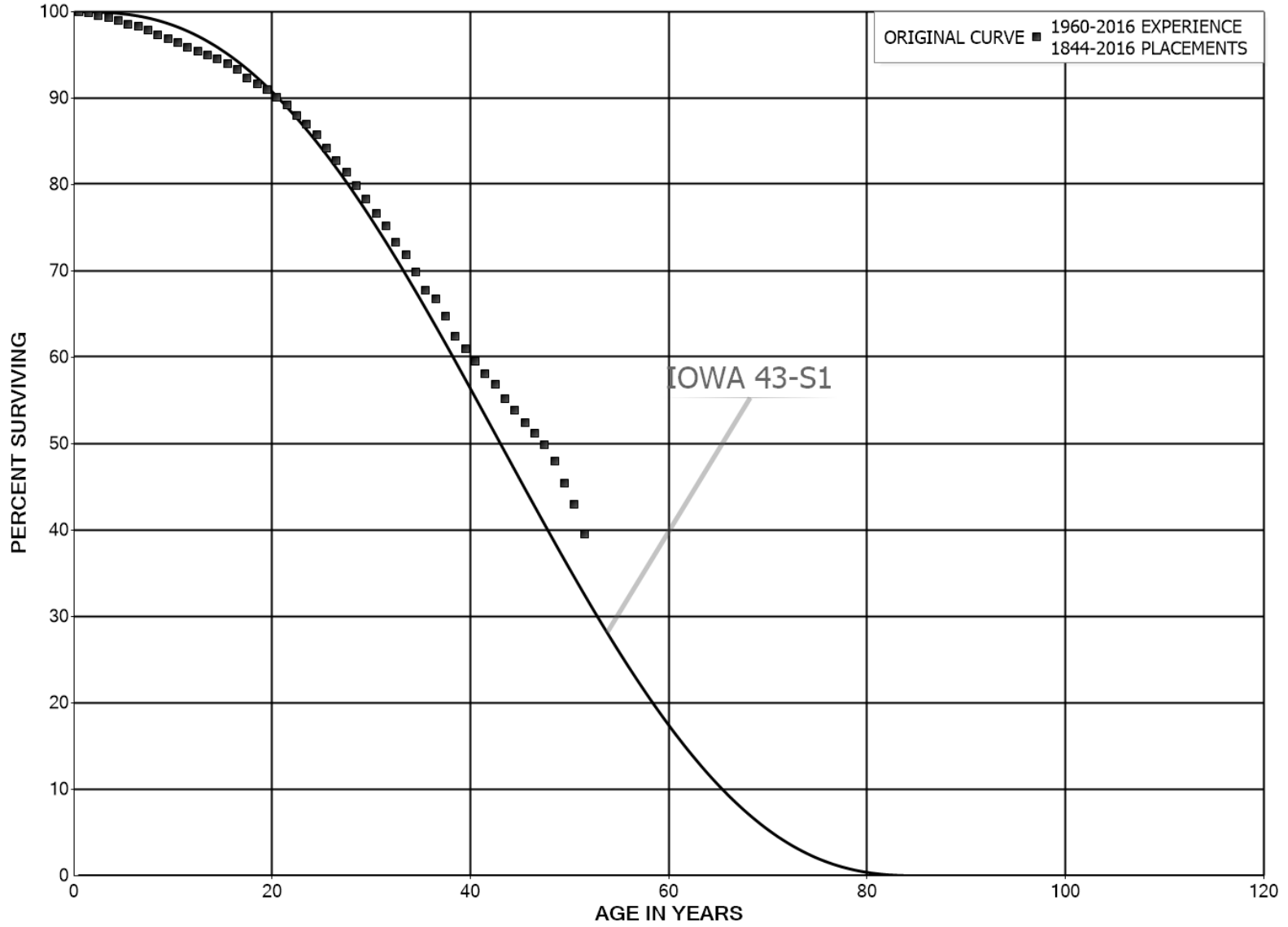
ACCOUNT 367 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	159		0.0000	1.0000	3.01
80.5	159		0.0000	1.0000	3.01
81.5	159		0.0000	1.0000	3.01
82.5	159		0.0000	1.0000	3.01
83.5	159		0.0000	1.0000	3.01
84.5	159		0.0000	1.0000	3.01
85.5	159		0.0000	1.0000	3.01
86.5	159		0.0000	1.0000	3.01
87.5	159		0.0000	1.0000	3.01
88.5	159	159	1.0000		3.01
89.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 368.1 - TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1844-2016

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,647,498	4,965	0.0003	0.9997	100.00
0.5	15,651,602	27,695	0.0018	0.9982	99.97
1.5	14,994,272	44,051	0.0029	0.9971	99.79
2.5	14,812,425	37,898	0.0026	0.9974	99.50
3.5	14,479,016	45,847	0.0032	0.9968	99.24
4.5	14,103,339	59,595	0.0042	0.9958	98.93
5.5	13,789,172	36,652	0.0027	0.9973	98.51
6.5	13,694,237	58,078	0.0042	0.9958	98.25
7.5	13,307,237	70,392	0.0053	0.9947	97.83
8.5	12,715,897	64,111	0.0050	0.9950	97.32
9.5	12,234,907	55,719	0.0046	0.9954	96.82
10.5	12,144,183	62,909	0.0052	0.9948	96.38
11.5	11,844,604	63,201	0.0053	0.9947	95.88
12.5	11,558,150	52,453	0.0045	0.9955	95.37
13.5	11,340,338	49,900	0.0044	0.9956	94.94
14.5	10,957,475	69,792	0.0064	0.9936	94.52
15.5	10,627,481	77,361	0.0073	0.9927	93.92
16.5	10,128,316	103,923	0.0103	0.9897	93.24
17.5	9,597,155	64,065	0.0067	0.9933	92.28
18.5	9,143,943	67,634	0.0074	0.9926	91.66
19.5	8,758,778	86,101	0.0098	0.9902	90.99
20.5	8,283,646	83,993	0.0101	0.9899	90.09
21.5	7,857,660	103,336	0.0132	0.9868	89.18
22.5	7,496,400	91,606	0.0122	0.9878	88.01
23.5	7,195,794	96,435	0.0134	0.9866	86.93
24.5	6,705,415	123,311	0.0184	0.9816	85.76
25.5	6,279,652	108,088	0.0172	0.9828	84.19
26.5	5,838,460	91,743	0.0157	0.9843	82.74
27.5	5,443,884	109,080	0.0200	0.9800	81.44
28.5	5,102,303	99,351	0.0195	0.9805	79.81
29.5	4,760,944	99,303	0.0209	0.9791	78.25
30.5	4,491,010	87,492	0.0195	0.9805	76.62
31.5	4,179,226	99,746	0.0239	0.9761	75.13
32.5	3,921,060	82,699	0.0211	0.9789	73.33
33.5	3,689,914	101,006	0.0274	0.9726	71.79
34.5	3,400,716	99,705	0.0293	0.9707	69.82
35.5	3,214,069	51,219	0.0159	0.9841	67.78
36.5	2,980,001	87,428	0.0293	0.9707	66.70
37.5	2,747,165	97,313	0.0354	0.9646	64.74
38.5	2,491,016	61,106	0.0245	0.9755	62.45

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,254,264	51,168	0.0227	0.9773	60.91	
40.5	2,041,763	49,478	0.0242	0.9758	59.53	
41.5	1,780,365	39,786	0.0223	0.9777	58.09	
42.5	1,552,427	44,616	0.0287	0.9713	56.79	
43.5	1,273,162	31,754	0.0249	0.9751	55.16	
44.5	1,118,109	29,179	0.0261	0.9739	53.78	
45.5	970,672	21,529	0.0222	0.9778	52.38	
46.5	806,906	21,291	0.0264	0.9736	51.22	
47.5	697,436	26,703	0.0383	0.9617	49.87	
48.5	551,897	29,054	0.0526	0.9474	47.96	
49.5	452,140	24,773	0.0548	0.9452	45.43	
50.5	385,516	30,731	0.0797	0.9203	42.94	
51.5	340,134	18,310	0.0538	0.9462	39.52	
52.5	300,098	10,663	0.0355	0.9645	37.39	
53.5	281,972	8,645	0.0307	0.9693	36.06	
54.5	265,527	10,656	0.0401	0.9599	34.96	
55.5	238,494	7,413	0.0311	0.9689	33.56	
56.5	215,082	4,510	0.0210	0.9790	32.51	
57.5	184,168	6,636	0.0360	0.9640	31.83	
58.5	124,681	3,952	0.0317	0.9683	30.68	
59.5	108,372	5,108	0.0471	0.9529	29.71	
60.5	101,147	4,488	0.0444	0.9556	28.31	
61.5	75,062	5,399	0.0719	0.9281	27.05	
62.5	61,303	4,067	0.0664	0.9336	25.11	
63.5	56,566	2,707	0.0479	0.9521	23.44	
64.5	53,350	6,186	0.1160	0.8840	22.32	
65.5	47,601	1,455	0.0306	0.9694	19.73	
66.5	46,147	3,369	0.0730	0.9270	19.13	
67.5	30,016	898	0.0299	0.9701	17.73	
68.5	20,404	1,373	0.0673	0.9327	17.20	
69.5	19,030	423	0.0223	0.9777	16.04	
70.5	18,607	1,253	0.0674	0.9326	15.69	
71.5	17,354	539	0.0311	0.9689	14.63	
72.5	16,815	454	0.0270	0.9730	14.18	
73.5	16,361	4,109	0.2511	0.7489	13.79	
74.5	12,252	1,157	0.0944	0.9056	10.33	
75.5	9,271	336	0.0362	0.9638	9.35	
76.5	8,935		0.0000	1.0000	9.02	
77.5	8,935		0.0000	1.0000	9.02	
78.5	8,270	51	0.0061	0.9939	9.02	

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,219	539	0.0656	0.9344	8.96	
80.5	7,680	34	0.0045	0.9955	8.37	
81.5	7,646		0.0000	1.0000	8.34	
82.5	16,310		0.0000	1.0000	8.34	
83.5	16,310		0.0000	1.0000	8.34	
84.5	16,310		0.0000	1.0000	8.34	
85.5	16,310		0.0000	1.0000	8.34	
86.5	16,310		0.0000	1.0000	8.34	
87.5	16,310		0.0000	1.0000	8.34	
88.5	16,310	51	0.0031	0.9969	8.34	
89.5	16,259	4,931	0.3033	0.6967	8.31	
90.5	11,329	92	0.0081	0.9919	5.79	
91.5	10,190	190	0.0186	0.9814	5.74	
92.5	833		0.0000	1.0000	5.64	
93.5	833		0.0000	1.0000	5.64	
94.5	833		0.0000	1.0000	5.64	
95.5	399		0.0000	1.0000	5.64	
96.5	399		0.0000	1.0000	5.64	
97.5	399		0.0000	1.0000	5.64	
98.5					5.64	
99.5						
100.5						
101.5						
102.5						
103.5						
104.5						
105.5						
106.5						
107.5						
108.5						
109.5						
110.5						
111.5						
112.5						
113.5						
114.5						
115.5	296		0.0000			
116.5	296		0.0000			
117.5	296		0.0000			
118.5	296		0.0000			

UGI UTILITIES, INC. - ELECTRIC DIVISION

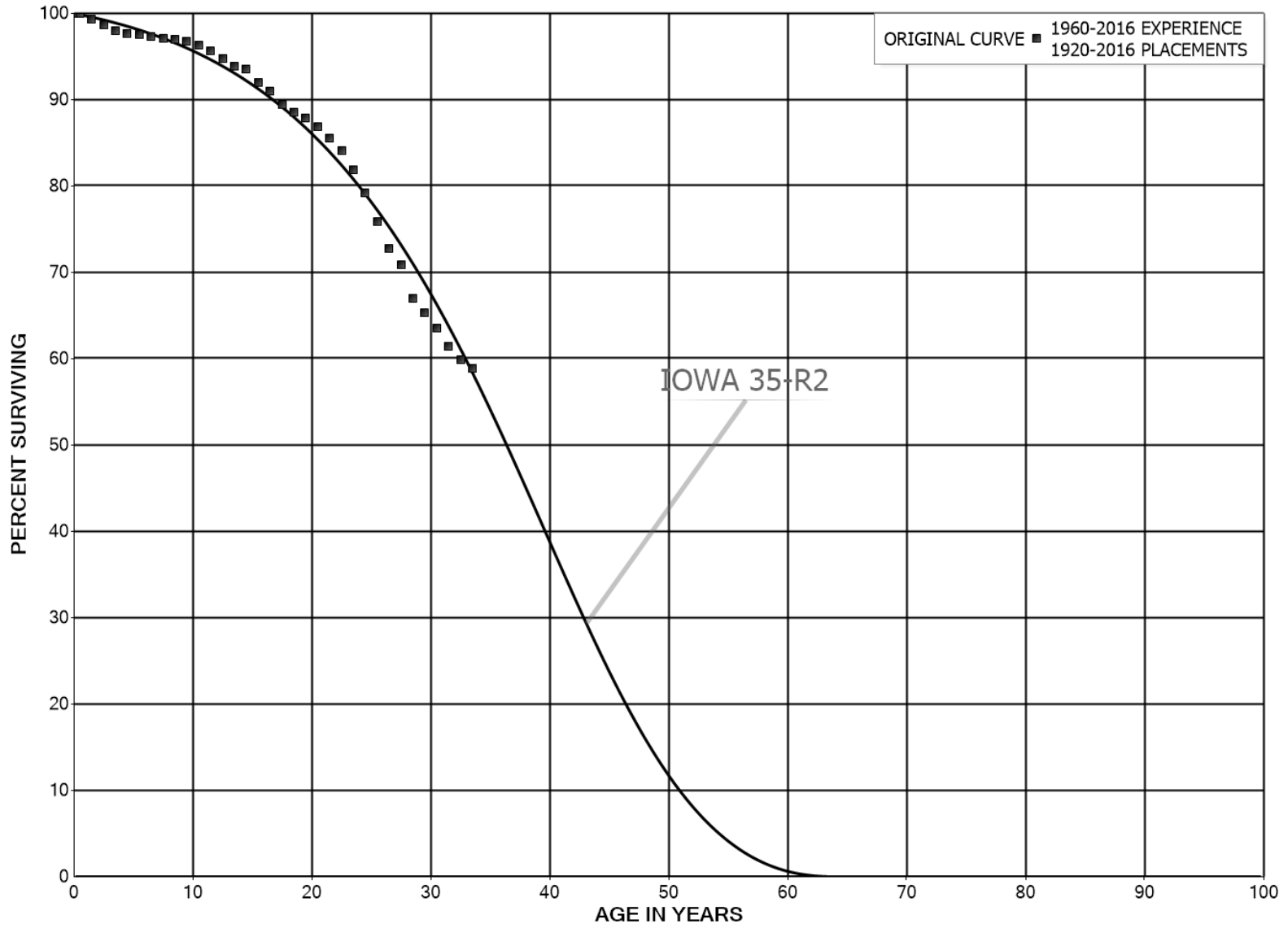
ACCOUNT 368.1 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1844-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	296		0.0000		
120.5	296		0.0000		
121.5	296		0.0000		
122.5	296		0.0000		
123.5	296		0.0000		
124.5	296		0.0000		
125.5	296		0.0000		
126.5	296		0.0000		
127.5	296		0.0000		
128.5	296		0.0000		
129.5	296		0.0000		
130.5	296		0.0000		
131.5	296		0.0000		
132.5	296		0.0000		
133.5	296		0.0000		
134.5	296		0.0000		
135.5	296		0.0000		
136.5	296		0.0000		
137.5	296		0.0000		
138.5	296		0.0000		
139.5	296		0.0000		
140.5	296		0.0000		
141.5	296		0.0000		
142.5	296		0.0000		
143.5	296		0.0000		
144.5	296		0.0000		
145.5	296	296	1.0000		
146.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	10,445,430	1,240	0.0001	0.9999	100.00	
0.5	10,151,524	72,829	0.0072	0.9928	99.99	
1.5	9,941,946	70,158	0.0071	0.9929	99.27	
2.5	9,728,577	63,175	0.0065	0.9935	98.57	
3.5	9,377,937	30,316	0.0032	0.9968	97.93	
4.5	9,153,262	12,017	0.0013	0.9987	97.61	
5.5	9,064,871	16,142	0.0018	0.9982	97.49	
6.5	8,888,093	23,894	0.0027	0.9973	97.31	
7.5	8,655,990	6,506	0.0008	0.9992	97.05	
8.5	8,414,412	22,706	0.0027	0.9973	96.98	
9.5	7,997,855	37,673	0.0047	0.9953	96.72	
10.5	7,654,926	49,358	0.0064	0.9936	96.26	
11.5	7,333,545	68,171	0.0093	0.9907	95.64	
12.5	6,957,489	64,039	0.0092	0.9908	94.75	
13.5	6,443,567	24,721	0.0038	0.9962	93.88	
14.5	6,146,825	101,494	0.0165	0.9835	93.52	
15.5	5,794,327	62,341	0.0108	0.9892	91.97	
16.5	5,513,818	97,404	0.0177	0.9823	90.98	
17.5	5,144,347	53,140	0.0103	0.9897	89.38	
18.5	4,790,875	35,570	0.0074	0.9926	88.45	
19.5	4,363,329	49,504	0.0113	0.9887	87.80	
20.5	3,980,209	61,763	0.0155	0.9845	86.80	
21.5	3,506,358	58,965	0.0168	0.9832	85.45	
22.5	3,121,361	80,155	0.0257	0.9743	84.02	
23.5	2,817,105	92,655	0.0329	0.9671	81.86	
24.5	2,373,839	100,195	0.0422	0.9578	79.17	
25.5	2,060,365	85,691	0.0416	0.9584	75.83	
26.5	1,806,459	45,983	0.0255	0.9745	72.67	
27.5	1,594,711	87,460	0.0548	0.9452	70.82	
28.5	1,368,603	34,408	0.0251	0.9749	66.94	
29.5	1,225,663	33,707	0.0275	0.9725	65.26	
30.5	1,042,619	33,826	0.0324	0.9676	63.46	
31.5	901,671	23,635	0.0262	0.9738	61.40	
32.5	837,638	13,864	0.0166	0.9834	59.79	
33.5	759,273	16,511	0.0217	0.9783	58.80	
34.5	674,431	13,381	0.0198	0.9802	57.52	
35.5	604,743	8,149	0.0135	0.9865	56.38	
36.5	537,551	8,123	0.0151	0.9849	55.62	
37.5	445,963	6,583	0.0148	0.9852	54.78	
38.5	423,963	6,102	0.0144	0.9856	53.97	

UGI UTILITIES, INC. - ELECTRIC DIVISION

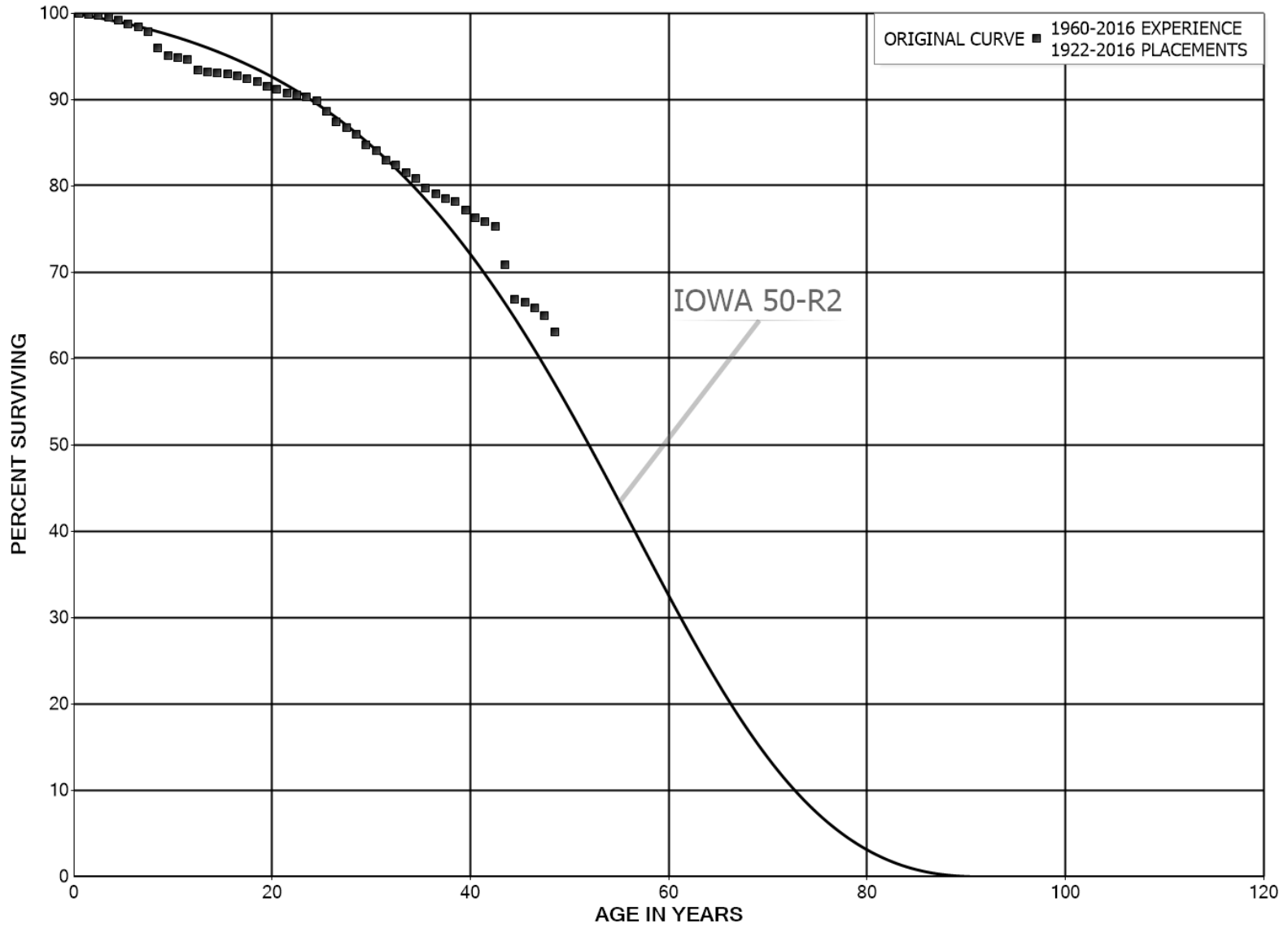
ACCOUNT 368.2 - TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	399,034	5,741	0.0144	0.9856	53.20
40.5	338,811	3,223	0.0095	0.9905	52.43
41.5	259,004	1,107	0.0043	0.9957	51.93
42.5	208,127	713	0.0034	0.9966	51.71
43.5	167,026	1,339	0.0080	0.9920	51.53
44.5	146,571	1,503	0.0103	0.9897	51.12
45.5	135,642	1,619	0.0119	0.9881	50.60
46.5	130,858	5,304	0.0405	0.9595	49.99
47.5	121,934	3,159	0.0259	0.9741	47.97
48.5	116,632	725	0.0062	0.9938	46.72
49.5	111,007	1,464	0.0132	0.9868	46.43
50.5	103,779	6,414	0.0618	0.9382	45.82
51.5	96,783	7,500	0.0775	0.9225	42.99
52.5	88,168	3,626	0.0411	0.9589	39.66
53.5	83,991	14,086	0.1677	0.8323	38.03
54.5	69,085	24,998	0.3618	0.6382	31.65
55.5	41,351	16,041	0.3879	0.6121	20.20
56.5	25,230	9,812	0.3889	0.6111	12.36
57.5	15,418	7,302	0.4736	0.5264	7.55
58.5	8,116	4,436	0.5466	0.4534	3.98
59.5	3,680	438	0.1191	0.8809	1.80
60.5	3,242	551	0.1699	0.8301	1.59
61.5	2,691	288	0.1072	0.8928	1.32
62.5	2,402	193	0.0805	0.9195	1.18
63.5	2,209	166	0.0752	0.9248	1.08
64.5	1,720	152	0.0885	0.9115	1.00
65.5	1,567	252	0.1605	0.8395	0.91
66.5	1,316	198	0.1503	0.8497	0.77
67.5	1,118	106	0.0944	0.9056	0.65
68.5	1,013	168	0.1656	0.8344	0.59
69.5	845	61	0.0721	0.9279	0.49
70.5	784	127	0.1623	0.8377	0.46
71.5	657	29	0.0435	0.9565	0.38
72.5	628	6	0.0091	0.9909	0.37
73.5	622	29	0.0461	0.9539	0.36
74.5	594	80	0.1345	0.8655	0.35
75.5	514	93	0.1806	0.8194	0.30
76.5	421	138	0.3274	0.6726	0.25
77.5	283	239	0.8452	0.1548	0.16
78.5	44	44	1.0000		0.03
79.5					



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 369 - SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2016

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,896,205	1,225	0.0001	0.9999	100.00
0.5	13,941,430	19,527	0.0014	0.9986	99.99
1.5	13,582,480	20,550	0.0015	0.9985	99.85
2.5	13,144,783	26,158	0.0020	0.9980	99.70
3.5	12,671,142	46,107	0.0036	0.9964	99.50
4.5	12,264,745	49,049	0.0040	0.9960	99.14
5.5	11,995,095	44,834	0.0037	0.9963	98.74
6.5	11,609,151	66,701	0.0057	0.9943	98.37
7.5	11,156,837	206,806	0.0185	0.9815	97.81
8.5	10,554,151	97,530	0.0092	0.9908	96.00
9.5	9,887,519	28,837	0.0029	0.9971	95.11
10.5	9,732,534	22,397	0.0023	0.9977	94.83
11.5	9,311,086	123,927	0.0133	0.9867	94.61
12.5	8,920,560	12,678	0.0014	0.9986	93.35
13.5	8,698,188	14,524	0.0017	0.9983	93.22
14.5	8,452,477	13,564	0.0016	0.9984	93.07
15.5	8,277,686	18,539	0.0022	0.9978	92.92
16.5	8,052,927	27,726	0.0034	0.9966	92.71
17.5	7,704,138	30,424	0.0039	0.9961	92.39
18.5	7,389,990	39,618	0.0054	0.9946	92.02
19.5	7,021,952	30,193	0.0043	0.9957	91.53
20.5	6,710,514	26,888	0.0040	0.9960	91.14
21.5	6,372,223	15,531	0.0024	0.9976	90.77
22.5	6,187,015	17,450	0.0028	0.9972	90.55
23.5	5,985,038	30,583	0.0051	0.9949	90.30
24.5	5,707,926	79,087	0.0139	0.9861	89.83
25.5	5,378,714	72,091	0.0134	0.9866	88.59
26.5	5,046,912	37,477	0.0074	0.9926	87.40
27.5	4,745,106	47,157	0.0099	0.9901	86.75
28.5	4,452,146	59,451	0.0134	0.9866	85.89
29.5	4,156,297	31,772	0.0076	0.9924	84.74
30.5	3,915,490	56,029	0.0143	0.9857	84.10
31.5	3,688,988	24,040	0.0065	0.9935	82.89
32.5	3,465,427	36,944	0.0107	0.9893	82.35
33.5	3,258,022	24,907	0.0076	0.9924	81.47
34.5	3,075,956	41,292	0.0134	0.9866	80.85
35.5	2,846,071	23,234	0.0082	0.9918	79.77
36.5	2,688,530	20,883	0.0078	0.9922	79.12
37.5	2,468,477	11,355	0.0046	0.9954	78.50
38.5	2,289,005	26,777	0.0117	0.9883	78.14

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,107,555	25,866	0.0123	0.9877	77.23
40.5	1,926,304	10,534	0.0055	0.9945	76.28
41.5	1,773,365	12,210	0.0069	0.9931	75.86
42.5	1,608,104	97,213	0.0605	0.9395	75.34
43.5	1,241,727	68,314	0.0550	0.9450	70.78
44.5	973,463	5,931	0.0061	0.9939	66.89
45.5	736,873	7,117	0.0097	0.9903	66.48
46.5	493,569	6,761	0.0137	0.9863	65.84
47.5	327,614	9,264	0.0283	0.9717	64.94
48.5	224,286	4,596	0.0205	0.9795	63.10
49.5	166,553	1,579	0.0095	0.9905	61.81
50.5	135,838	779	0.0057	0.9943	61.22
51.5	111,516	392	0.0035	0.9965	60.87
52.5	90,880	439	0.0048	0.9952	60.66
53.5	75,686	370	0.0049	0.9951	60.36
54.5	66,167	170	0.0026	0.9974	60.07
55.5	62,156	246	0.0040	0.9960	59.92
56.5	60,623	446	0.0074	0.9926	59.68
57.5	72,488	831	0.0115	0.9885	59.24
58.5	58,488	825	0.0141	0.9859	58.56
59.5	57,663	590	0.0102	0.9898	57.73
60.5	56,944	295	0.0052	0.9948	57.14
61.5	56,315	184	0.0033	0.9967	56.85
62.5	56,012	117	0.0021	0.9979	56.66
63.5	55,895	580	0.0104	0.9896	56.54
64.5	55,315	1,515	0.0274	0.9726	55.96
65.5	53,800	25	0.0005	0.9995	54.42
66.5	53,776	26	0.0005	0.9995	54.40
67.5	53,750	130	0.0024	0.9976	54.37
68.5	53,620	737	0.0138	0.9862	54.24
69.5	52,813	625	0.0118	0.9882	53.49
70.5	52,188	2,925	0.0560	0.9440	52.86
71.5	49,263	4,647	0.0943	0.9057	49.90
72.5	44,616	9,896	0.2218	0.7782	45.19
73.5	34,720	2,166	0.0624	0.9376	35.17
74.5	32,554	5,025	0.1544	0.8456	32.97
75.5	27,529	4,198	0.1525	0.8475	27.88
76.5	23,331	3,302	0.1415	0.8585	23.63
77.5	20,029	4,037	0.2016	0.7984	20.29
78.5	15,992	3,159	0.1975	0.8025	16.20

UGI UTILITIES, INC. - ELECTRIC DIVISION

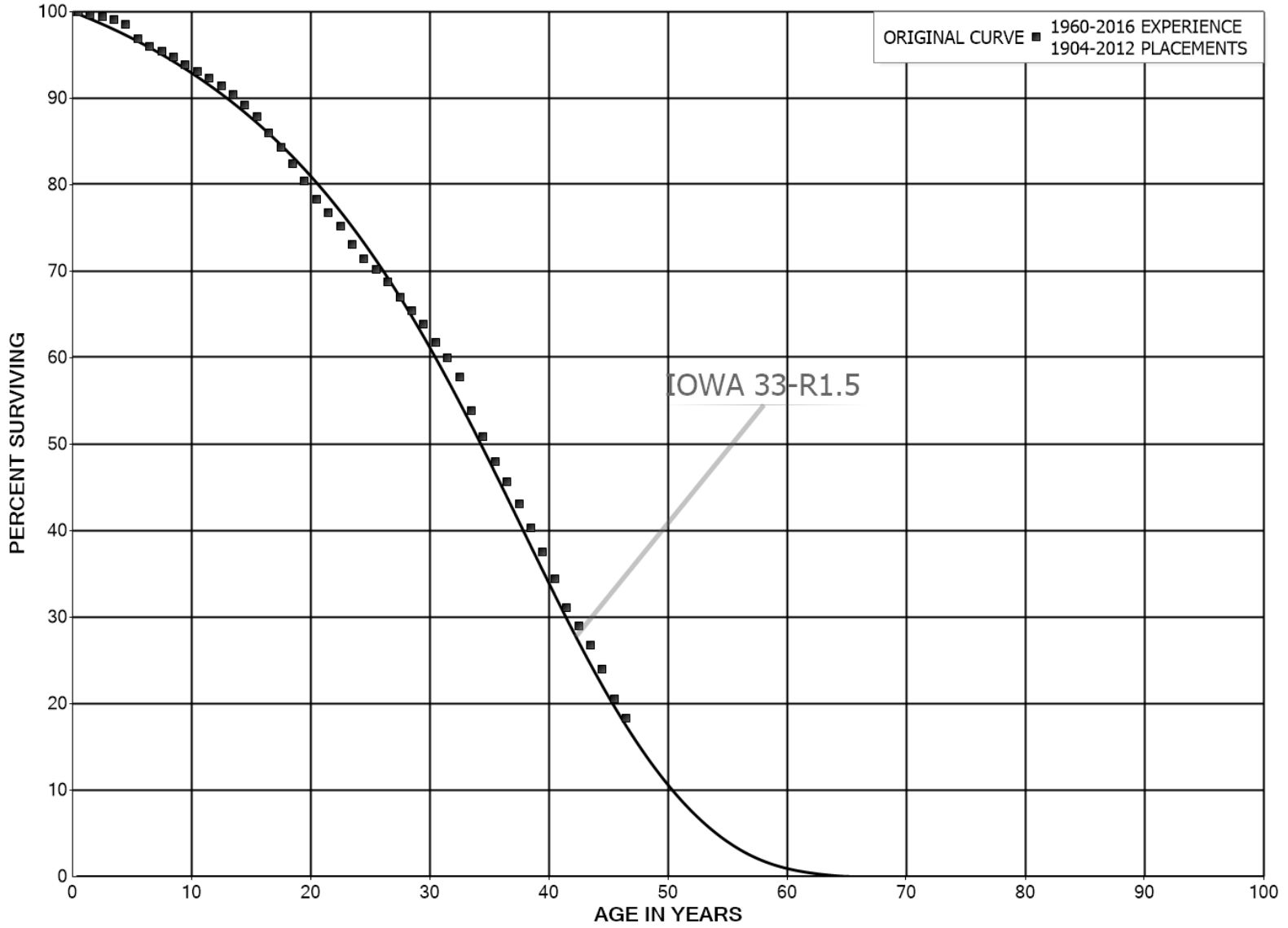
ACCOUNT 369 - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,833	24	0.0018	0.9982	13.00	
80.5	12,810		0.0000	1.0000	12.97	
81.5	12,810		0.0000	1.0000	12.97	
82.5	12,810	12,810	1.0000		12.97	
83.5						



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 370.1 - METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2012

EXPERIENCE BAND 1960-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,171,606	89	0.0000	1.0000	100.00
0.5	7,829,150	26,871	0.0034	0.9966	100.00
1.5	7,627,594	17,864	0.0023	0.9977	99.66
2.5	7,358,888	22,435	0.0030	0.9970	99.42
3.5	7,089,165	46,186	0.0065	0.9935	99.12
4.5	6,956,824	119,350	0.0172	0.9828	98.47
5.5	6,843,232	57,892	0.0085	0.9915	96.78
6.5	4,502,508	27,445	0.0061	0.9939	95.97
7.5	4,522,202	29,665	0.0066	0.9934	95.38
8.5	4,395,643	40,425	0.0092	0.9908	94.75
9.5	4,475,432	38,609	0.0086	0.9914	93.88
10.5	4,367,570	35,698	0.0082	0.9918	93.07
11.5	4,316,311	43,410	0.0101	0.9899	92.31
12.5	4,255,877	47,477	0.0112	0.9888	91.38
13.5	4,193,531	55,566	0.0133	0.9867	90.36
14.5	4,031,097	60,161	0.0149	0.9851	89.17
15.5	3,946,714	85,957	0.0218	0.9782	87.84
16.5	3,651,487	68,661	0.0188	0.9812	85.92
17.5	3,463,301	77,391	0.0223	0.9777	84.31
18.5	3,224,197	77,471	0.0240	0.9760	82.42
19.5	3,088,566	81,614	0.0264	0.9736	80.44
20.5	2,927,857	59,110	0.0202	0.9798	78.32
21.5	2,756,050	57,697	0.0209	0.9791	76.74
22.5	2,581,190	71,259	0.0276	0.9724	75.13
23.5	2,423,002	54,904	0.0227	0.9773	73.06
24.5	2,239,832	39,048	0.0174	0.9826	71.40
25.5	2,119,645	44,746	0.0211	0.9789	70.16
26.5	1,992,671	49,534	0.0249	0.9751	68.67
27.5	1,880,873	42,655	0.0227	0.9773	66.97
28.5	1,783,668	44,873	0.0252	0.9748	65.45
29.5	1,682,356	55,221	0.0328	0.9672	63.80
30.5	1,580,414	44,767	0.0283	0.9717	61.71
31.5	1,492,427	56,092	0.0376	0.9624	59.96
32.5	1,425,164	94,890	0.0666	0.9334	57.71
33.5	1,315,964	74,106	0.0563	0.9437	53.86
34.5	1,204,844	69,375	0.0576	0.9424	50.83
35.5	1,187,328	56,992	0.0480	0.9520	47.90
36.5	1,123,870	63,876	0.0568	0.9432	45.60
37.5	1,044,732	67,468	0.0646	0.9354	43.01
38.5	925,935	61,928	0.0669	0.9331	40.24

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	845,263	70,367	0.0832	0.9168	37.54
40.5	734,753	71,376	0.0971	0.9029	34.42
41.5	640,094	44,843	0.0701	0.9299	31.08
42.5	576,978	43,652	0.0757	0.9243	28.90
43.5	504,497	51,532	0.1021	0.8979	26.71
44.5	267,454	39,247	0.1467	0.8533	23.98
45.5	194,185	20,385	0.1050	0.8950	20.46
46.5	157,655	7,825	0.0496	0.9504	18.32
47.5	137,043	5,197	0.0379	0.9621	17.41
48.5	116,188	4,674	0.0402	0.9598	16.75
49.5	105,137	4,887	0.0465	0.9535	16.07
50.5	95,400	3,212	0.0337	0.9663	15.33
51.5	87,019	525	0.0060	0.9940	14.81
52.5	83,366	1,584	0.0190	0.9810	14.72
53.5	78,298	2,935	0.0375	0.9625	14.44
54.5	67,422	3,139	0.0466	0.9534	13.90
55.5	61,795	3,670	0.0594	0.9406	13.25
56.5	57,329	7,952	0.1387	0.8613	12.47
57.5	45,380	3,947	0.0870	0.9130	10.74
58.5	40,866	4,863	0.1190	0.8810	9.80
59.5	35,526	3,221	0.0907	0.9093	8.64
60.5	32,305	4,569	0.1414	0.8586	7.85
61.5	27,736	3,087	0.1113	0.8887	6.74
62.5	24,649	2,943	0.1194	0.8806	5.99
63.5	21,642	3,695	0.1707	0.8293	5.28
64.5	17,947	1,980	0.1103	0.8897	4.38
65.5	15,967	1,640	0.1027	0.8973	3.89
66.5	14,327	318	0.0222	0.9778	3.49
67.5	14,009	37	0.0027	0.9973	3.42
68.5	13,909		0.0000	1.0000	3.41
69.5	13,909		0.0000	1.0000	3.41
70.5	13,841		0.0000	1.0000	3.41
71.5	13,841	55	0.0040	0.9960	3.41
72.5	13,786		0.0000	1.0000	3.39
73.5	13,786	135	0.0098	0.9902	3.39
74.5	13,651	1,474	0.1080	0.8920	3.36
75.5	12,176	513	0.0421	0.9579	3.00
76.5	11,663	942	0.0808	0.9192	2.87
77.5	10,721	608	0.0567	0.9433	2.64
78.5	10,113	1,756	0.1736	0.8264	2.49

UGI UTILITIES, INC. - ELECTRIC DIVISION

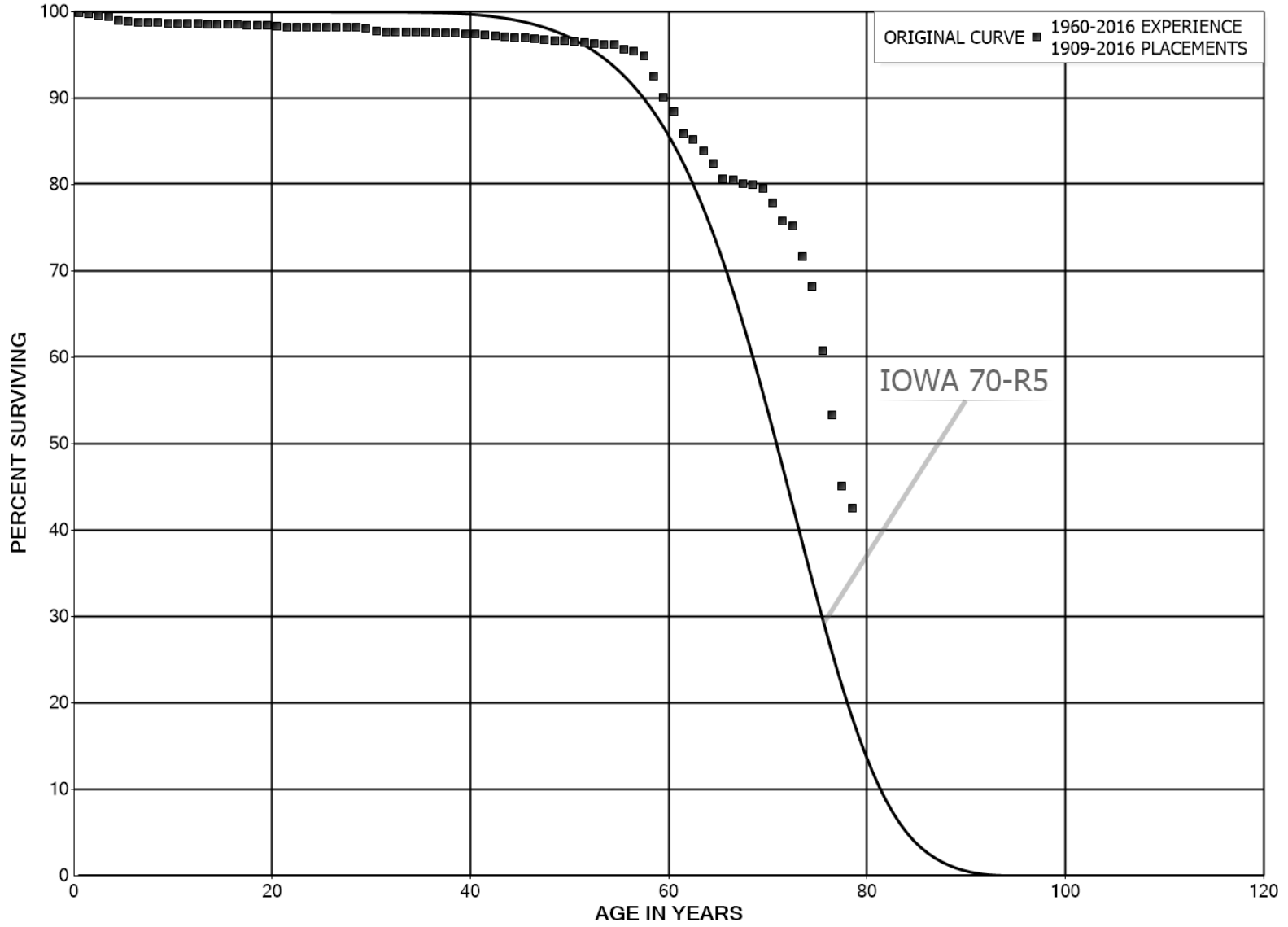
ACCOUNT 370.1 - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,357	317	0.0379	0.9621	2.06	
80.5	8,040	572	0.0711	0.9289	1.98	
81.5	7,469	1,814	0.2429	0.7571	1.84	
82.5	5,655	3,343	0.5912	0.4088	1.39	
83.5	2,311	232	0.1003	0.8997	0.57	
84.5	2,080		0.0000	1.0000	0.51	
85.5	2,080		0.0000	1.0000	0.51	
86.5	2,080		0.0000	1.0000	0.51	
87.5	2,080	2,069	0.9949	0.0051	0.51	
88.5	11		0.0000	1.0000	0.00	
89.5	11		0.0000	1.0000	0.00	
90.5	11		0.0000	1.0000	0.00	
91.5	11	11	1.0000		0.00	
92.5						



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 370.2 - METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,755,961	2,370	0.0013	0.9987	100.00	
0.5	1,751,246	2,611	0.0015	0.9985	99.87	
1.5	1,652,100	4,024	0.0024	0.9976	99.72	
2.5	1,611,967	1,287	0.0008	0.9992	99.47	
3.5	1,575,476	7,488	0.0048	0.9952	99.39	
4.5	1,543,133	800	0.0005	0.9995	98.92	
5.5	1,531,349	1,442	0.0009	0.9991	98.87	
6.5	1,514,276	591	0.0004	0.9996	98.78	
7.5	1,489,238	626	0.0004	0.9996	98.74	
8.5	1,451,843	569	0.0004	0.9996	98.70	
9.5	1,434,980	346	0.0002	0.9998	98.66	
10.5	1,420,441	385	0.0003	0.9997	98.63	
11.5	1,262,528	434	0.0003	0.9997	98.61	
12.5	1,144,630	329	0.0003	0.9997	98.57	
13.5	1,027,698	303	0.0003	0.9997	98.55	
14.5	971,661	285	0.0003	0.9997	98.52	
15.5	964,539	348	0.0004	0.9996	98.49	
16.5	910,404	247	0.0003	0.9997	98.45	
17.5	911,924	182	0.0002	0.9998	98.43	
18.5	896,311	221	0.0002	0.9998	98.41	
19.5	863,313	1,158	0.0013	0.9987	98.38	
20.5	837,670	195	0.0002	0.9998	98.25	
21.5	804,204	143	0.0002	0.9998	98.23	
22.5	774,766	105	0.0001	0.9999	98.21	
23.5	748,907	75	0.0001	0.9999	98.20	
24.5	715,897	121	0.0002	0.9998	98.19	
25.5	688,032	52	0.0001	0.9999	98.17	
26.5	656,591	54	0.0001	0.9999	98.16	
27.5	623,518	85	0.0001	0.9999	98.15	
28.5	590,771	147	0.0002	0.9998	98.14	
29.5	558,157	2,461	0.0044	0.9956	98.12	
30.5	527,592	233	0.0004	0.9996	97.68	
31.5	498,695	98	0.0002	0.9998	97.64	
32.5	479,756	90	0.0002	0.9998	97.62	
33.5	464,756	103	0.0002	0.9998	97.60	
34.5	441,636	71	0.0002	0.9998	97.58	
35.5	404,560	135	0.0003	0.9997	97.57	
36.5	387,628	79	0.0002	0.9998	97.53	
37.5	362,316	71	0.0002	0.9998	97.51	
38.5	348,810	283	0.0008	0.9992	97.49	

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	333,653	256	0.0008	0.9992	97.42	
40.5	323,909	24	0.0001	0.9999	97.34	
41.5	312,662	615	0.0020	0.9980	97.33	
42.5	298,935	332	0.0011	0.9989	97.14	
43.5	282,604	171	0.0006	0.9994	97.03	
44.5	269,864	158	0.0006	0.9994	96.98	
45.5	256,414	335	0.0013	0.9987	96.92	
46.5	244,934	222	0.0009	0.9991	96.79	
47.5	232,293	114	0.0005	0.9995	96.70	
48.5	222,254	141	0.0006	0.9994	96.66	
49.5	211,273	201	0.0010	0.9990	96.60	
50.5	202,846	304	0.0015	0.9985	96.50	
51.5	193,405	205	0.0011	0.9989	96.36	
52.5	187,293	110	0.0006	0.9994	96.26	
53.5	180,425	70	0.0004	0.9996	96.20	
54.5	175,522	1,032	0.0059	0.9941	96.16	
55.5	168,334	449	0.0027	0.9973	95.60	
56.5	162,679	832	0.0051	0.9949	95.34	
57.5	155,657	3,924	0.0252	0.9748	94.86	
58.5	141,316	3,672	0.0260	0.9740	92.46	
59.5	131,142	2,473	0.0189	0.9811	90.06	
60.5	121,615	3,494	0.0287	0.9713	88.36	
61.5	111,091	862	0.0078	0.9922	85.82	
62.5	104,422	1,568	0.0150	0.9850	85.16	
63.5	96,226	1,673	0.0174	0.9826	83.88	
64.5	88,142	1,912	0.0217	0.9783	82.42	
65.5	78,993	177	0.0022	0.9978	80.63	
66.5	72,538	335	0.0046	0.9954	80.45	
67.5	65,094	150	0.0023	0.9977	80.08	
68.5	57,131	249	0.0044	0.9956	79.90	
69.5	51,867	1,088	0.0210	0.9790	79.55	
70.5	48,819	1,327	0.0272	0.9728	77.88	
71.5	46,587	338	0.0073	0.9927	75.76	
72.5	45,561	2,196	0.0482	0.9518	75.21	
73.5	42,789	2,052	0.0479	0.9521	71.59	
74.5	40,108	4,372	0.1090	0.8910	68.16	
75.5	34,438	4,209	0.1222	0.8778	60.73	
76.5	28,597	4,397	0.1538	0.8462	53.30	
77.5	22,517	1,306	0.0580	0.9420	45.11	
78.5	19,646	1,385	0.0705	0.9295	42.49	

UGI UTILITIES, INC. - ELECTRIC DIVISION

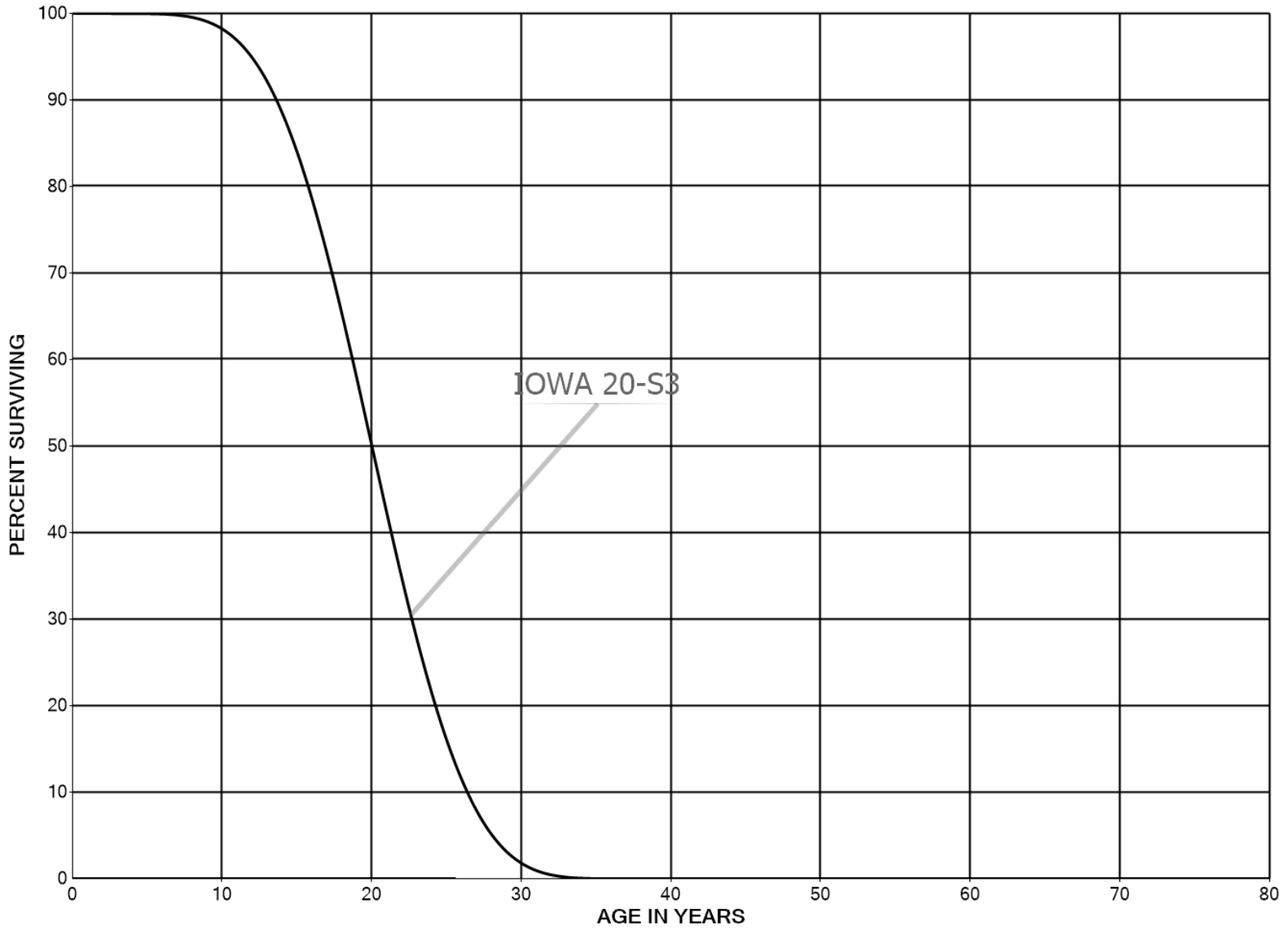
ACCOUNT 370.2 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	16,253	190	0.0117	0.9883	39.50	
80.5	14,545	152	0.0105	0.9895	39.04	
81.5	13,551	300	0.0222	0.9778	38.63	
82.5	12,262	592	0.0483	0.9517	37.77	
83.5	10,951	169	0.0155	0.9845	35.95	
84.5	10,014	18	0.0018	0.9982	35.39	
85.5	9,550	127	0.0133	0.9867	35.33	
86.5	8,260	26	0.0032	0.9968	34.86	
87.5	6,263	6	0.0009	0.9991	34.75	
88.5	5,855	35	0.0060	0.9940	34.71	
89.5	3,347	9	0.0028	0.9972	34.50	
90.5	1,911	5	0.0025	0.9975	34.41	
91.5	1,763	17	0.0094	0.9906	34.32	
92.5					34.00	

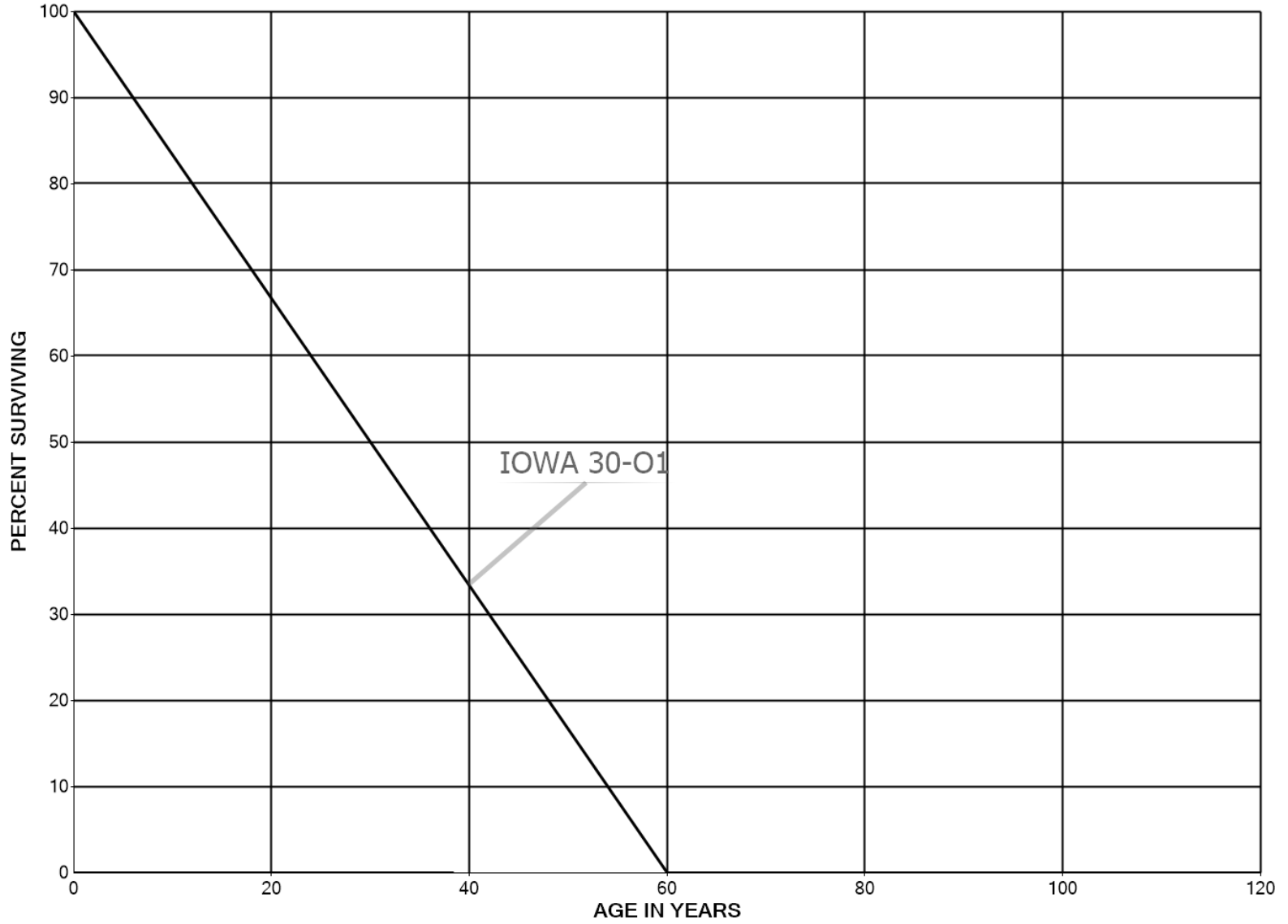


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 370.3 - ELECTRONIC METERS
SMOOTH SURVIVOR CURVE



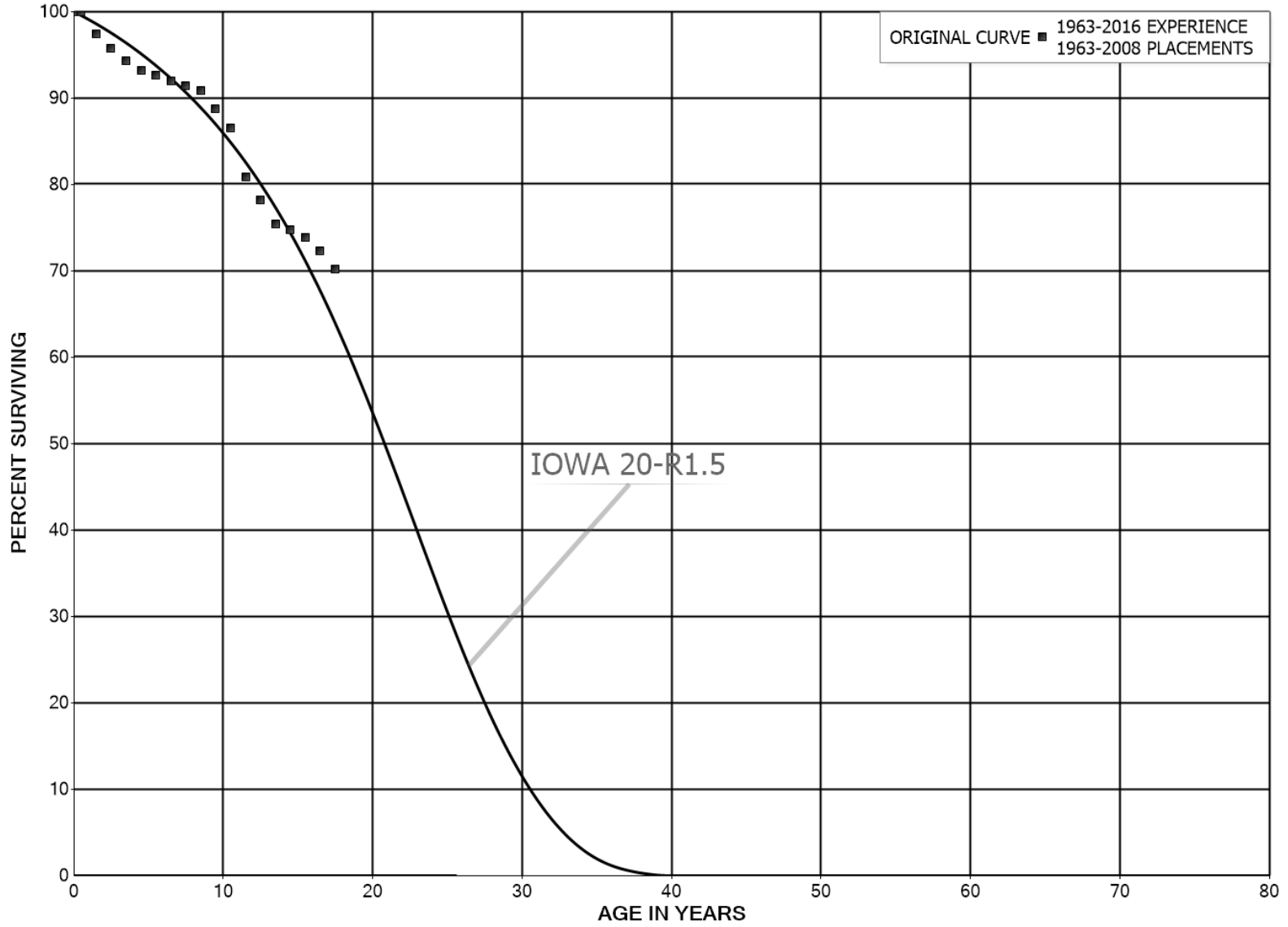


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 371 - INSTALLATIONS ON CUSTOMER PREMISES
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 371.5 - INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 - INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2008

EXPERIENCE BAND 1963-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	501,373	211	0.0004	0.9996	100.00
0.5	500,911	12,586	0.0251	0.9749	99.96
1.5	488,325	8,746	0.0179	0.9821	97.45
2.5	479,579	7,062	0.0147	0.9853	95.70
3.5	472,517	5,341	0.0113	0.9887	94.29
4.5	467,176	3,080	0.0066	0.9934	93.23
5.5	464,096	3,059	0.0066	0.9934	92.61
6.5	464,161	3,227	0.0070	0.9930	92.00
7.5	460,934	2,532	0.0055	0.9945	91.36
8.5	443,666	10,251	0.0231	0.9769	90.86
9.5	433,415	10,948	0.0253	0.9747	88.76
10.5	422,467	27,739	0.0657	0.9343	86.52
11.5	394,728	13,244	0.0336	0.9664	80.84
12.5	381,484	13,075	0.0343	0.9657	78.13
13.5	368,735	3,701	0.0100	0.9900	75.45
14.5	365,034	4,112	0.0113	0.9887	74.69
15.5	360,922	7,458	0.0207	0.9793	73.85
16.5	322,546	9,482	0.0294	0.9706	72.32
17.5	251,181	3,557	0.0142	0.9858	70.20
18.5	185,845	2,660	0.0143	0.9857	69.20
19.5	129,521	1,158	0.0089	0.9911	68.21
20.5	90,400	900	0.0100	0.9900	67.60
21.5	79,836	818	0.0102	0.9898	66.93
22.5	70,399	297	0.0042	0.9958	66.24
23.5	67,786	1,307	0.0193	0.9807	65.96
24.5	61,619	493	0.0080	0.9920	64.69
25.5	58,553	646	0.0110	0.9890	64.17
26.5	53,579		0.0000	1.0000	63.47
27.5	52,086		0.0000	1.0000	63.47
28.5	49,784		0.0000	1.0000	63.47
29.5	47,859		0.0000	1.0000	63.47
30.5	46,869		0.0000	1.0000	63.47
31.5	44,527		0.0000	1.0000	63.47
32.5	42,377		0.0000	1.0000	63.47
33.5	40,146		0.0000	1.0000	63.47
34.5	38,584		0.0000	1.0000	63.47
35.5	35,667		0.0000	1.0000	63.47
36.5	30,805		0.0000	1.0000	63.47
37.5	24,820		0.0000	1.0000	63.47
38.5	20,590		0.0000	1.0000	63.47

UGI UTILITIES, INC. - ELECTRIC DIVISION

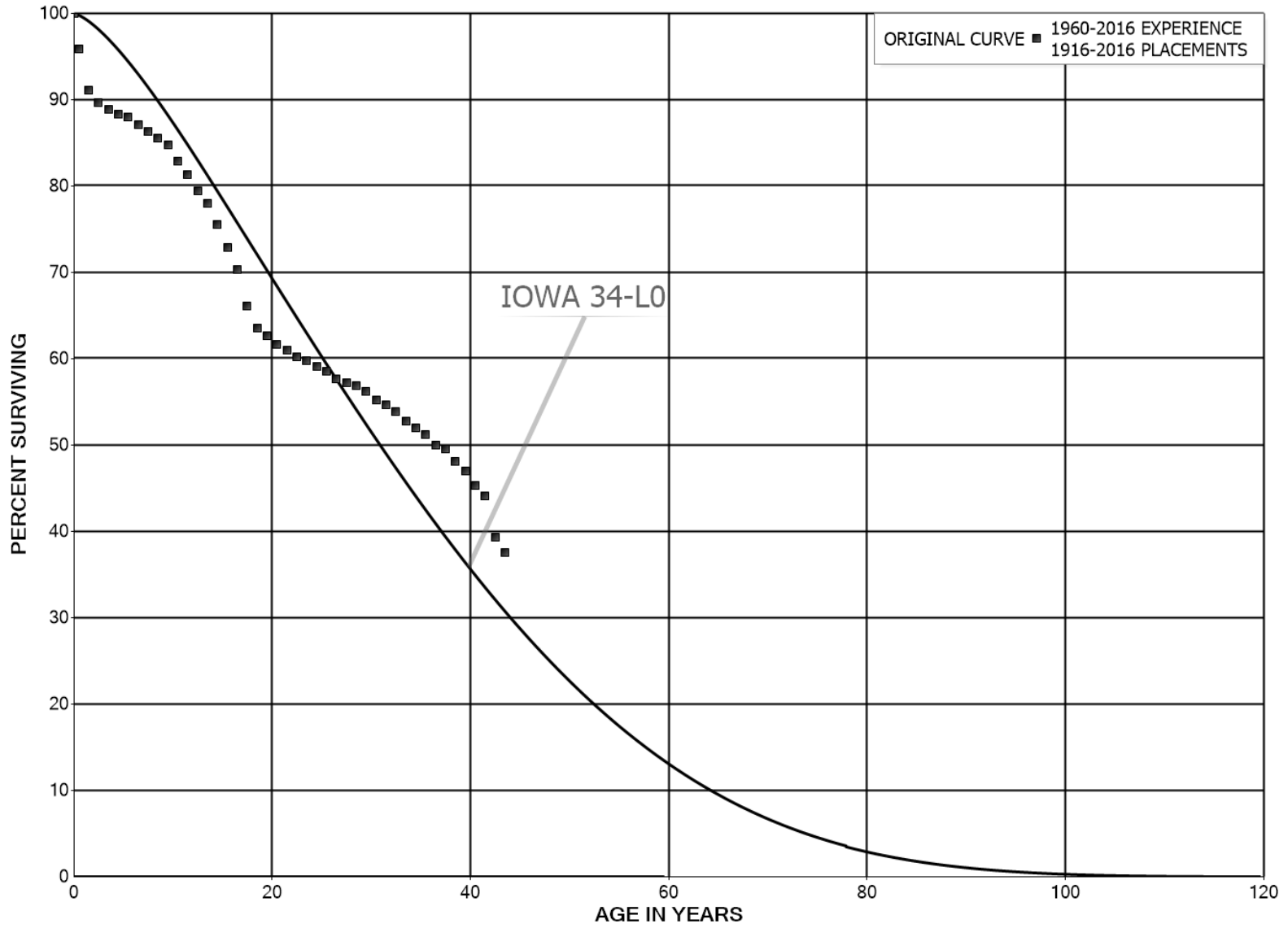
ACCOUNT 371.5 - INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2008			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,893		0.0000	1.0000	63.47
40.5	11,490		0.0000	1.0000	63.47
41.5	7,907		0.0000	1.0000	63.47
42.5	1,435		0.0000	1.0000	63.47
43.5					63.47



UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,079,318	85,925	0.0413	0.9587	100.00
0.5	2,004,507	99,692	0.0497	0.9503	95.87
1.5	1,861,874	29,321	0.0157	0.9843	91.10
2.5	1,859,566	17,714	0.0095	0.9905	89.67
3.5	1,893,693	10,716	0.0057	0.9943	88.81
4.5	1,854,262	8,481	0.0046	0.9954	88.31
5.5	1,912,187	17,246	0.0090	0.9910	87.90
6.5	1,825,969	17,344	0.0095	0.9905	87.11
7.5	1,822,603	15,900	0.0087	0.9913	86.28
8.5	1,762,591	17,110	0.0097	0.9903	85.53
9.5	1,780,945	38,429	0.0216	0.9784	84.70
10.5	1,766,677	33,182	0.0188	0.9812	82.87
11.5	1,693,247	39,240	0.0232	0.9768	81.32
12.5	1,614,855	30,895	0.0191	0.9809	79.43
13.5	1,535,319	47,082	0.0307	0.9693	77.91
14.5	1,497,330	53,888	0.0360	0.9640	75.52
15.5	1,406,107	49,439	0.0352	0.9648	72.81
16.5	1,250,304	74,381	0.0595	0.9405	70.25
17.5	1,182,435	45,853	0.0388	0.9612	66.07
18.5	1,118,132	15,377	0.0138	0.9862	63.50
19.5	1,107,644	17,872	0.0161	0.9839	62.63
20.5	1,076,581	11,994	0.0111	0.9889	61.62
21.5	1,054,944	12,845	0.0122	0.9878	60.93
22.5	996,666	8,440	0.0085	0.9915	60.19
23.5	886,111	8,577	0.0097	0.9903	59.68
24.5	885,088	8,886	0.0100	0.9900	59.11
25.5	840,768	12,456	0.0148	0.9852	58.51
26.5	803,631	6,415	0.0080	0.9920	57.64
27.5	774,801	4,526	0.0058	0.9942	57.18
28.5	724,601	8,092	0.0112	0.9888	56.85
29.5	712,977	12,694	0.0178	0.9822	56.22
30.5	707,177	8,151	0.0115	0.9885	55.21
31.5	689,026	8,881	0.0129	0.9871	54.58
32.5	664,590	14,642	0.0220	0.9780	53.87
33.5	613,289	8,382	0.0137	0.9863	52.69
34.5	585,264	9,296	0.0159	0.9841	51.97
35.5	579,637	13,880	0.0239	0.9761	51.14
36.5	575,854	5,271	0.0092	0.9908	49.92
37.5	554,786	15,475	0.0279	0.9721	49.46
38.5	519,726	12,077	0.0232	0.9768	48.08

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	495,525	18,030	0.0364	0.9636	46.96
40.5	465,452	12,582	0.0270	0.9730	45.26
41.5	401,095	42,821	0.1068	0.8932	44.03
42.5	349,836	16,285	0.0466	0.9534	39.33
43.5	309,635	8,050	0.0260	0.9740	37.50
44.5	304,501	2,938	0.0096	0.9904	36.53
45.5	286,331	1,880	0.0066	0.9934	36.17
46.5	274,619	224	0.0008	0.9992	35.94
47.5	264,674	186	0.0007	0.9993	35.91
48.5	246,988	10,338	0.0419	0.9581	35.88
49.5	197,416	89	0.0004	0.9996	34.38
50.5	152,300	1,116	0.0073	0.9927	34.36
51.5	103,219	113	0.0011	0.9989	34.11
52.5	98,116	896	0.0091	0.9909	34.07
53.5	89,427	1,380	0.0154	0.9846	33.76
54.5	87,059	115	0.0013	0.9987	33.24
55.5	85,058	1,589	0.0187	0.9813	33.20
56.5	81,503	3,215	0.0395	0.9605	32.58
57.5	66,259	597	0.0090	0.9910	31.29
58.5	62,698	107	0.0017	0.9983	31.01
59.5	60,918	1,013	0.0166	0.9834	30.96
60.5	42,752	74	0.0017	0.9983	30.44
61.5	40,692	2,272	0.0558	0.9442	30.39
62.5	34,371	197	0.0057	0.9943	28.69
63.5	30,908	1,374	0.0445	0.9555	28.53
64.5	25,636	960	0.0375	0.9625	27.26
65.5	22,759	260	0.0114	0.9886	26.24
66.5	19,856	289	0.0145	0.9855	25.94
67.5	18,268	95	0.0052	0.9948	25.56
68.5	16,373	422	0.0258	0.9742	25.43
69.5	15,840	163	0.0103	0.9897	24.78
70.5	15,625		0.0000	1.0000	24.52
71.5	15,598		0.0000	1.0000	24.52
72.5	15,598		0.0000	1.0000	24.52
73.5	15,598		0.0000	1.0000	24.52
74.5	15,460		0.0000	1.0000	24.52
75.5	15,365		0.0000	1.0000	24.52
76.5	14,966		0.0000	1.0000	24.52
77.5	14,786		0.0000	1.0000	24.52
78.5	14,474		0.0000	1.0000	24.52

UGI UTILITIES, INC. - ELECTRIC DIVISION

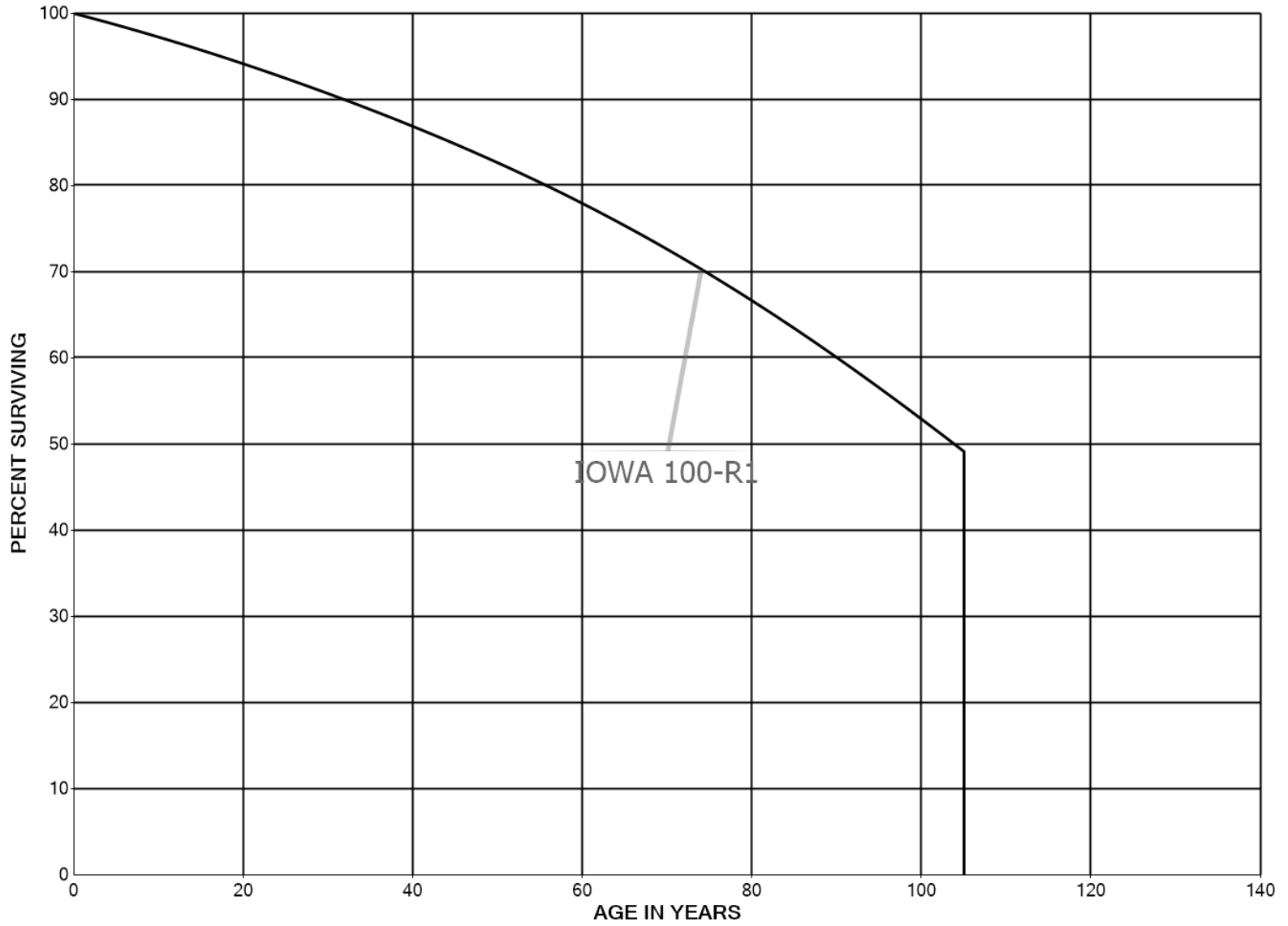
ACCOUNT 373 - STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,795		0.0000	1.0000	24.52
80.5	7,565		0.0000	1.0000	24.52
81.5	7,015		0.0000	1.0000	24.52
82.5	6,623		0.0000	1.0000	24.52
83.5	6,471		0.0000	1.0000	24.52
84.5	6,405		0.0000	1.0000	24.52
85.5	6,334		0.0000	1.0000	24.52
86.5	4,249		0.0000	1.0000	24.52
87.5	4,249		0.0000	1.0000	24.52
88.5	3,844		0.0000	1.0000	24.52
89.5	3,174		0.0000	1.0000	24.52
90.5	3,174		0.0000	1.0000	24.52
91.5	2,775		0.0000	1.0000	24.52
92.5	2,690		0.0000	1.0000	24.52
93.5	1,716		0.0000	1.0000	24.52
94.5	1,716		0.0000	1.0000	24.52
95.5	1,314		0.0000	1.0000	24.52
96.5	1,077		0.0000	1.0000	24.52
97.5	299		0.0000	1.0000	24.52
98.5	291		0.0000	1.0000	24.52
99.5					24.52

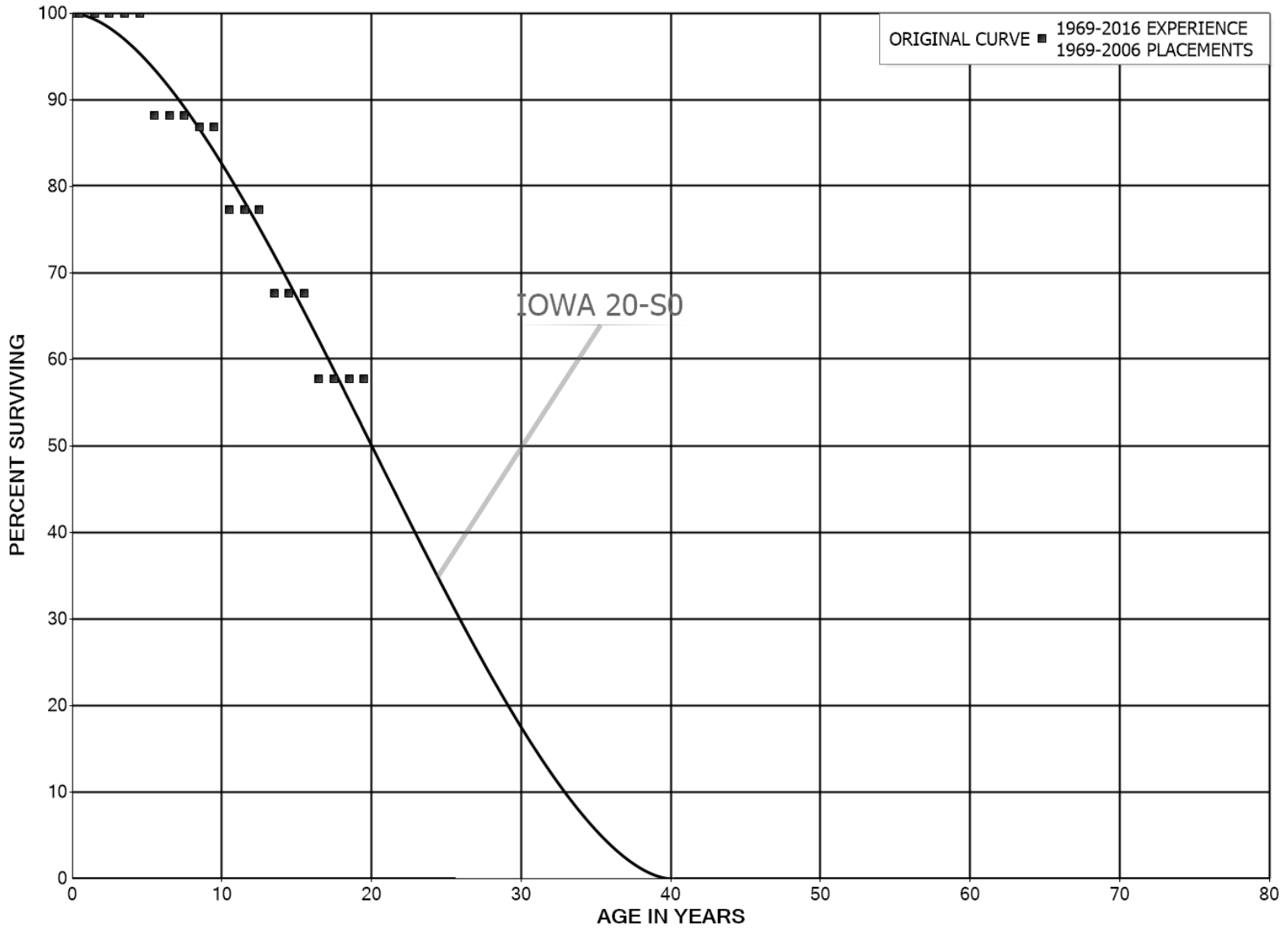


UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 390.1 - STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - ELECTRIC DIVISION
ACCOUNT 396 - POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2006			EXPERIENCE BAND 1969-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,503		0.0000	1.0000	100.00
0.5	236,503		0.0000	1.0000	100.00
1.5	236,503		0.0000	1.0000	100.00
2.5	236,503		0.0000	1.0000	100.00
3.5	277,286		0.0000	1.0000	100.00
4.5	277,286	32,890	0.1186	0.8814	100.00
5.5	244,396		0.0000	1.0000	88.14
6.5	244,396		0.0000	1.0000	88.14
7.5	244,396	3,500	0.0143	0.9857	88.14
8.5	240,896		0.0000	1.0000	86.88
9.5	240,896	26,583	0.1103	0.8897	86.88
10.5	211,208		0.0000	1.0000	77.29
11.5	211,208		0.0000	1.0000	77.29
12.5	211,208	26,505	0.1255	0.8745	77.29
13.5	211,285		0.0000	1.0000	67.59
14.5	190,942		0.0000	1.0000	67.59
15.5	176,401	25,746	0.1460	0.8540	67.59
16.5	150,655		0.0000	1.0000	57.73
17.5	150,655		0.0000	1.0000	57.73
18.5	150,655		0.0000	1.0000	57.73
19.5	150,655		0.0000	1.0000	57.73
20.5	150,655		0.0000	1.0000	57.73
21.5	150,655		0.0000	1.0000	57.73
22.5	150,655		0.0000	1.0000	57.73
23.5	150,655	20,778	0.1379	0.8621	57.73
24.5	72,112		0.0000	1.0000	49.76
25.5	72,112		0.0000	1.0000	49.76
26.5	72,112		0.0000	1.0000	49.76
27.5	57,834		0.0000	1.0000	49.76
28.5	56,539		0.0000	1.0000	49.76
29.5	56,539		0.0000	1.0000	49.76
30.5	56,539		0.0000	1.0000	49.76
31.5	56,539		0.0000	1.0000	49.76
32.5	56,539		0.0000	1.0000	49.76
33.5	56,539		0.0000	1.0000	49.76
34.5	56,539		0.0000	1.0000	49.76
35.5	56,539		0.0000	1.0000	49.76
36.5	56,539		0.0000	1.0000	49.76
37.5	3,709		0.0000	1.0000	49.76
38.5	1,364		0.0000	1.0000	49.76

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2006			EXPERIENCE BAND 1969-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,364		0.0000	1.0000	49.76
40.5	1,364		0.0000	1.0000	49.76
41.5	1,364		0.0000	1.0000	49.76
42.5	1,364		0.0000	1.0000	49.76
43.5	1,364		0.0000	1.0000	49.76
44.5	1,364		0.0000	1.0000	49.76
45.5	389		0.0000	1.0000	49.76
46.5	324		0.0000	1.0000	49.76
47.5					49.76

**PART VII. 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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1975	10,973.98	7,969	7,334	3,640	13.69	266
1977	485.00	340	313	172	14.91	12
	11,458.98	8,309	7,647	3,812		278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.7	2.43

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1958	8,534.93	7,340	1,655	6,880	5.60	1,229
1959	4,682.10	3,989	899	3,783	5.92	639
1960	2,559.47	2,161	487	2,072	6.23	333
1961	5,454.43	4,561	1,028	4,426	6.55	676
1962	27,930.06	23,126	5,215	22,715	6.88	3,302
1963	4,029.01	3,303	745	3,284	7.21	455
1964	7,472.26	6,064	1,367	6,105	7.54	810
1965	3,992.33	3,206	723	3,269	7.88	415
1966	2,626.95	2,087	471	2,156	8.22	262
1967	20,334.73	15,983	3,604	16,731	8.56	1,955
1968	2,676.83	2,080	469	2,208	8.92	248
1969	33,270.98	25,560	5,764	27,507	9.27	2,967
1970	1,538.73	1,168	263	1,276	9.63	133
1971	9,593.64	7,195	1,622	7,972	10.00	797
1972	21,376.58	15,835	3,571	17,806	10.37	1,717
1973	6,612.06	4,835	1,090	5,522	10.75	514
1974	2,487.13	1,795	405	2,082	11.13	187
1975	5,075.00	3,612	815	4,260	11.53	369
1976	920.28	646	146	774	11.92	65
1977	6,849.94	4,738	1,068	5,782	12.33	469
1978	469.72	320	72	398	12.74	31
1982	3,702.96	2,738	617	3,086	12.77	242
1984	2,492.28	1,792	404	2,088	13.37	156
1987	418.95	287	65	354	14.41	25
1991	19,815.06	12,474	2,813	17,002	16.04	1,060
1997	23,568.89	12,718	2,868	20,701	18.34	1,129
2008	8,499.99	2,606	588	7,912	23.75	333
2011	2,243.23	510	115	2,128	25.50	83
2015	60,371.76	6,635	1,496	58,876	28.35	2,077
2016	16,183.57	1,279	288	15,896	29.15	545
2017	1,208,500.19	57,525	12,972	1,195,528	30.04	39,798
2018	3,246,962.01	51,627	11,642	3,235,320	30.95	104,534
	4,771,246.05	289,795	65,347	4,705,899		167,555

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 3.51

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1919	2,822.89	2,761	2,792	31	1.22	25
1920	2,798.61	2,725	2,756	43	1.48	29
1921	37.77	37	37	1	1.75	1
1922	30.29	29	29	1	2.02	
1923	139.71	134	136	4	2.30	2
1924	90.35	86	87	3	2.57	1
1925	115.87	110	111	5	2.84	2
1926	1,167.26	1,102	1,114	53	3.11	17
1927	947.93	891	901	47	3.37	14
1928	1,133.57	1,060	1,072	62	3.62	17
1929	689.10	642	649	40	3.86	10
1930	2,855.25	2,647	2,677	178	4.08	44
1931	306.85	283	286	21	4.31	5
1932	3,013.97	2,770	2,801	213	4.53	47
1933	7,221.09	6,609	6,684	537	4.75	113
1934	5,471.01	4,986	5,042	429	4.96	86
1935	10,668.03	9,681	9,790	878	5.18	169
1936	12,955.91	11,707	11,839	1,117	5.40	207
1937	6,147.27	5,529	5,591	556	5.63	99
1938	3,173.91	2,842	2,874	300	5.85	51
1939	4,939.19	4,403	4,453	486	6.08	80
1940	7,581.32	6,727	6,803	778	6.31	123
1941	14,168.61	12,514	12,655	1,514	6.54	231
1942	9,896.91	8,699	8,797	1,100	6.78	162
1943	13,446.50	11,761	11,894	1,552	7.02	221
1944	12,304.57	10,709	10,830	1,475	7.26	203
1945	14,567.38	12,611	12,753	1,814	7.52	241
1946	21,082.73	18,158	18,363	2,720	7.77	350
1947	17,529.84	15,016	15,185	2,345	8.03	292
1948	24,898.51	21,208	21,447	3,452	8.30	416
1949	23,452.36	19,859	20,083	3,369	8.58	393
1950	16,718.64	14,074	14,233	2,486	8.86	281
1951	32,044.36	26,803	27,106	4,938	9.16	539
1952	23,594.83	19,605	19,826	3,769	9.47	398
1953	21,231.05	17,523	17,721	3,510	9.78	359
1954	25,235.16	20,679	20,912	4,323	10.11	428
1955	39,755.20	32,329	32,694	7,061	10.46	675
1956	28,069.92	22,651	22,907	5,163	10.81	478
1957	26,007.07	20,815	21,050	4,957	11.18	443
1958	44,071.72	34,966	35,361	8,711	11.57	753
1959	44,450.76	34,949	35,343	9,108	11.97	761
1960	35,806.13	27,884	28,199	7,607	12.39	614
1961	53,739.13	41,437	41,905	11,834	12.82	923

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1962	46,890.98	35,780	36,184	10,707	13.27	807
1963	62,441.88	47,132	47,664	14,778	13.73	1,076
1964	64,885.11	48,421	48,968	15,917	14.21	1,120
1965	102,135.55	75,325	76,175	25,961	14.70	1,766
1966	88,981.39	64,813	65,545	23,436	15.21	1,541
1967	62,842.87	45,180	45,690	17,153	15.74	1,090
1968	99,780.89	70,774	71,573	28,208	16.28	1,733
1969	133,760.18	93,560	94,616	39,144	16.83	2,326
1970	163,517.98	112,711	113,983	49,535	17.40	2,847
1971	216,428.77	146,940	148,599	67,830	17.98	3,773
1972	158,322.51	105,821	107,015	51,308	18.57	2,763
1973	236,767.72	155,675	157,432	79,336	19.18	4,136
1974	319,358.40	206,443	208,773	110,585	19.80	5,585
1975	249,289.77	158,299	160,086	89,204	20.44	4,364
1976	267,217.38	166,629	168,510	98,707	21.08	4,682
1977	289,011.60	176,814	178,810	110,202	21.74	5,069
1978	319,292.09	191,518	193,680	125,612	22.41	5,605
1979	381,943.92	224,461	226,994	154,950	23.09	6,711
1980	274,187.96	157,757	159,538	114,650	23.78	4,821
1981	270,064.14	152,008	153,724	116,340	24.48	4,752
1982	282,910.47	175,376	177,355	105,555	22.23	4,748
1983	323,478.69	196,125	198,339	125,140	22.89	5,467
1984	335,820.03	198,973	201,219	134,601	23.55	5,716
1985	305,432.94	176,723	178,718	126,715	24.22	5,232
1986	373,929.96	212,243	214,639	159,291	24.57	6,483
1987	445,806.98	246,576	249,359	196,448	25.25	7,780
1988	468,287.88	252,126	254,972	213,316	25.93	8,227
1989	692,751.05	362,724	366,818	325,933	26.61	12,249
1990	669,900.72	340,645	344,490	325,411	27.31	11,915
1991	728,861.99	361,516	365,596	363,266	27.69	13,119
1992	976,816.28	469,263	474,560	502,256	28.39	17,691
1993	750,300.71	350,315	354,269	396,032	28.97	13,670
1994	962,811.79	436,346	441,271	521,541	29.56	17,643
1995	1,310,521.20	572,829	579,294	731,227	30.26	24,165
1996	1,260,670.41	530,490	536,478	724,192	30.97	23,384
1997	957,363.00	389,072	393,463	563,900	31.41	17,953
1998	927,453.78	361,243	365,320	562,134	32.13	17,496
1999	779,595.53	290,321	293,598	485,998	32.86	14,790
2000	711,513.64	252,730	255,583	455,931	33.58	13,577
2001	966,317.49	328,065	331,768	634,549	34.05	18,636
2002	821,043.08	264,212	267,194	553,849	34.78	15,924
2003	982,792.00	298,572	301,942	680,850	35.52	19,168
2004	1,108,539.81	318,262	321,854	786,686	36.01	21,846

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
2005	1,121,252.67	301,168	304,567	816,686	36.75	22,223
2006	1,077,429.73	269,357	272,397	805,033	37.50	21,468
2007	930,646.11	216,189	218,629	712,017	38.00	18,737
2008	1,092,748.49	232,974	235,604	857,144	38.76	22,114
2009	1,079,897.01	210,364	212,738	867,159	39.28	22,076
2010	1,037,014.68	182,515	184,575	852,440	39.81	21,413
2011	1,426,112.84	222,474	224,985	1,201,128	40.58	29,599
2012	908,462.97	124,005	125,405	783,058	41.12	19,043
2013	1,193,498.18	139,878	141,457	1,052,041	41.45	25,381
2014	1,596,935.55	154,583	156,328	1,440,608	42.01	34,292
2015	1,547,821.21	118,099	119,432	1,428,389	42.37	33,712
2016	1,742,365.80	96,701	97,792	1,644,574	42.55	38,650
2017	1,779,755.87	60,868	61,555	1,718,201	42.36	40,562
2018	2,591,604.25	31,099	31,450	2,560,154	41.00	62,443
	40,691,964.41	12,693,093	12,836,360	27,855,604		805,462
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 1.98

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1924	5,816.44	5,268	5,673	143	5.19	28
1925	16,188.26	14,572	15,692	496	5.49	90
1926	44,079.98	39,432	42,463	1,617	5.80	279
1927	16,675.92	14,826	15,966	710	6.10	116
1928	19,961.30	17,635	18,990	971	6.41	151
1929	15,056.71	13,217	14,233	824	6.72	123
1930	30,047.91	26,202	28,216	1,832	7.04	260
1931	13,890.89	12,032	12,957	934	7.36	127
1932	16,233.23	13,966	15,039	1,194	7.68	155
1933	23,219.74	19,838	21,363	1,857	8.01	232
1934	17,699.64	15,016	16,170	1,530	8.34	183
1935	8,185.63	6,894	7,424	762	8.68	88
1936	1,882.00	1,573	1,694	188	9.02	21
1937	5,040.71	4,183	4,505	536	9.36	57
1938	9,489.82	7,814	8,415	1,075	9.71	111
1939	18,408.93	15,038	16,194	2,215	10.07	220
1940	13,673.93	11,081	11,933	1,741	10.43	167
1941	10,523.20	8,459	9,109	1,414	10.79	131
1942	2,530.17	2,017	2,172	358	11.16	32
1943	5,342.17	4,222	4,547	795	11.53	69
1944	3,840.89	3,009	3,240	601	11.91	50
1945	9,143.32	7,100	7,646	1,497	12.29	122
1946	22,032.29	16,953	18,256	3,776	12.68	298
1947	31,709.38	24,174	26,032	5,677	13.07	434
1948	27,205.85	20,543	22,122	5,084	13.47	377
1949	45,575.62	34,082	36,702	8,874	13.87	640
1950	35,748.58	26,474	28,509	7,240	14.27	507
1951	33,893.44	24,841	26,750	7,143	14.69	486
1952	21,585.39	15,655	16,858	4,727	15.11	313
1953	21,569.32	15,479	16,669	4,900	15.53	316
1954	35,599.56	25,269	27,211	8,389	15.96	526
1955	56,892.85	39,939	43,009	13,884	16.39	847
1956	34,910.89	24,228	26,090	8,821	16.83	524
1957	51,595.33	35,385	38,105	13,490	17.28	781
1958	25,840.57	17,511	18,857	6,984	17.73	394
1959	33,773.43	22,604	24,341	9,432	18.19	519
1960	35,599.51	23,528	25,336	10,264	18.65	550
1961	56,676.27	36,973	39,815	16,861	19.12	882
1962	54,694.20	35,203	37,909	16,785	19.60	856
1963	81,028.18	51,446	55,400	25,628	20.08	1,276
1964	114,553.16	71,710	77,222	37,331	20.57	1,815
1965	95,613.13	59,002	63,537	32,076	21.06	1,523
1966	55,700.92	33,866	36,469	19,232	21.56	892

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1967	62,354.28	37,333	40,203	22,151	22.07	1,004
1968	103,629.05	61,084	65,779	37,850	22.58	1,676
1969	215,417.16	124,942	134,545	80,872	23.10	3,501
1970	182,071.48	103,881	111,866	70,205	23.62	2,972
1971	210,349.13	117,987	127,056	83,293	24.15	3,449
1972	127,967.37	70,522	75,942	52,025	24.69	2,107
1973	175,688.17	95,063	102,370	73,318	25.24	2,905
1974	269,139.35	142,937	153,923	115,216	25.79	4,467
1975	285,237.49	148,634	160,058	125,179	26.34	4,752
1976	221,483.06	113,118	121,813	99,670	26.91	3,704
1977	342,974.58	171,611	184,801	158,174	27.48	5,756
1978	253,948.51	124,435	133,999	119,950	28.05	4,276
1979	235,777.25	113,043	121,732	114,045	28.63	3,983
1980	171,783.48	80,520	86,709	85,074	29.22	2,911
1981	205,656.88	94,154	101,391	104,266	29.82	3,497
1982	212,635.64	124,094	133,632	79,004	25.86	3,055
1983	120,543.05	69,264	74,588	45,955	26.10	1,761
1984	97,786.83	54,927	59,149	38,638	26.73	1,445
1985	118,816.21	65,587	70,628	48,188	26.99	1,785
1986	166,301.92	89,570	96,455	69,847	27.63	2,528
1987	140,837.19	74,376	80,093	60,744	27.92	2,176
1988	252,500.47	130,618	140,658	111,842	28.23	3,962
1989	298,527.65	151,055	162,665	135,863	28.55	4,759
1990	324,901.83	159,722	171,999	152,903	29.22	5,233
1991	514,554.57	246,780	265,748	248,807	29.57	8,414
1992	642,028.62	299,956	323,011	319,018	29.93	10,659
1993	385,233.24	175,975	189,501	195,732	30.18	6,485
1994	533,362.21	236,493	254,670	278,692	30.75	9,063
1995	846,514.27	366,033	394,167	452,347	30.85	14,663
1996	823,906.63	344,805	371,308	452,599	31.26	14,479
1997	680,340.15	274,993	296,130	384,210	31.69	12,124
1998	690,338.21	268,887	289,554	400,784	32.13	12,474
1999	538,588.57	202,725	218,307	320,282	32.31	9,913
2000	431,817.26	155,800	167,775	264,042	32.78	8,055
2001	657,507.76	227,826	245,337	412,171	33.01	12,486
2002	453,158.09	150,267	161,817	291,341	33.25	8,762
2003	624,042.18	197,322	212,489	411,553	33.52	12,278
2004	604,945.25	181,605	195,564	409,381	33.81	12,108
2005	1,051,423.36	299,445	322,461	728,962	33.90	21,503
2006	726,798.76	194,419	209,363	517,436	34.23	15,116
2007	1,235,744.44	309,801	333,613	902,131	34.37	26,248
2008	1,278,244.37	299,365	322,375	955,869	34.34	27,835
2009	1,176,591.14	254,850	274,438	902,153	34.36	26,256

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
2010	854,749.66	169,240	182,248	672,502	34.42	19,538
2011	827,735.87	148,330	159,731	668,005	34.34	19,453
2012	1,294,035.22	206,916	222,820	1,071,215	34.15	31,368
2013	1,821,166.99	254,417	273,972	1,547,195	33.87	45,680
2014	1,758,829.35	208,245	224,251	1,534,578	33.52	45,781
2015	2,081,559.49	200,246	215,638	1,865,921	32.87	56,767
2016	2,344,382.42	170,671	183,789	2,160,593	31.86	67,815
2017	1,748,479.61	82,878	89,248	1,659,232	30.15	55,033
2018	2,444,150.95	46,194	49,745	2,394,406	25.96	92,234
	35,145,285.33	9,611,220	10,349,964	24,795,321		797,822
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.1	2.27

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1955	204.59	161	205			
1957	834.10	642	826	8	14.98	1
1966	149.44	103	133	16	20.26	1
1967	1,969.27	1,336	1,720	249	20.91	12
1968	4,721.88	3,155	4,061	661	21.57	31
1969	433.53	285	367	67	22.25	3
1970	2,789.19	1,805	2,323	466	22.93	20
1971	3,431.69	2,184	2,811	621	23.63	26
1972	6,689.61	4,186	5,388	1,302	24.33	54
1973	8,876.97	5,456	7,023	1,854	25.05	74
1974	11,706.11	7,063	9,092	2,614	25.78	101
1975	8,944.73	5,297	6,819	2,126	26.51	80
1976	13,552.20	7,869	10,129	3,423	27.26	126
1977	16,707.73	9,508	12,239	4,469	28.01	160
1978	23,880.81	13,311	17,135	6,746	28.77	234
1979	41,777.03	22,791	29,338	12,439	29.54	421
1980	6,998.53	3,734	4,807	2,192	30.32	72
1981	10,911.42	5,689	7,323	3,588	31.11	115
1982	10,847.65	6,055	7,794	3,054	28.69	106
1983	14,092.90	7,700	9,912	4,181	29.26	143
1984	5,572.71	2,977	3,832	1,741	29.85	58
1985	15,228.79	7,949	10,232	4,997	30.45	164
1986	47,277.48	23,937	30,813	16,464	31.45	523
1987	28,966.40	14,304	18,413	10,553	32.04	329
1988	75,348.27	36,243	46,654	28,694	32.64	879
1989	111,611.96	52,234	67,238	44,374	33.25	1,335
1990	142,489.29	64,405	82,906	59,583	34.25	1,740
1991	52,745.25	23,139	29,786	22,959	34.86	659
1992	98,649.04	41,946	53,995	44,654	35.48	1,259
1993	35,774.49	14,707	18,932	16,842	36.35	463
1994	117,655.75	46,992	60,491	57,165	36.85	1,551
1995	149,082.05	57,456	73,960	75,122	37.48	2,004
1996	90,662.47	33,454	43,064	47,598	38.48	1,237
1997	231,750.10	82,225	105,845	125,905	39.10	3,220
1998	150,627.53	50,942	65,575	85,053	40.11	2,120
1999	190,926.50	61,803	79,556	111,370	40.74	2,734
2000	159,352.51	49,240	63,384	95,969	41.38	2,319
2001	226,312.62	66,129	85,125	141,188	42.38	3,331
2002	320,629.70	88,879	114,410	206,220	43.02	4,794
2003	160,853.00	42,143	54,249	106,604	43.67	2,441
2004	172,298.86	42,213	54,339	117,960	44.67	2,641
2005	429,095.59	98,477	126,765	302,331	45.32	6,671
2006	312,438.17	66,393	85,465	226,973	46.32	4,900

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2007	95,437.87	18,763	24,153	71,285	46.98	1,517
2008	692,511.91	125,068	160,994	531,518	47.64	11,157
2009	66,853.25	10,924	14,062	52,791	48.64	1,085
2010	173,657.87	25,528	32,861	140,797	49.31	2,855
2011	38,229.99	4,962	6,387	31,843	50.30	633
2012	98,798.96	11,174	14,384	84,415	50.97	1,656
2013	152,649.34	14,685	18,903	133,746	51.65	2,589
2014	138,780.35	10,991	14,148	124,632	52.32	2,382
2015	90,044.07	5,583	7,187	82,857	52.99	1,564
2016	422,299.74	18,792	24,190	398,110	53.68	7,416
2017	347,127.44	9,303	11,976	335,151	54.37	6,164
2018	484,811.20	4,412	5,679	479,132	54.45	8,799
	6,316,069.90	1,436,702	1,849,398	4,466,672		96,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 1.54

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1957	2,200.98	2,005	1,772	429	3.57	120
1966	97.95	83	73	25	6.27	4
1967	9,429.87	7,876	6,960	2,470	6.59	375
1968	4,812.06	3,978	3,516	1,296	6.93	187
1969	5,475.07	4,480	3,959	1,516	7.27	209
1970	8,800.29	7,122	6,294	2,506	7.63	328
1971	8,899.09	7,119	6,291	2,608	8.00	326
1972	35,323.97	27,924	24,678	10,646	8.38	1,270
1973	30,006.91	23,428	20,705	9,302	8.77	1,061
1974	62,219.33	47,940	42,367	19,852	9.18	2,163
1975	89,391.54	67,938	60,041	29,351	9.60	3,057
1976	40,288.73	30,186	26,677	13,612	10.03	1,357
1977	76,439.71	56,413	49,855	26,585	10.48	2,537
1978	46,730.04	33,938	29,993	16,737	10.95	1,528
1979	55,701.00	39,784	35,159	20,542	11.43	1,797
1980	28,825.42	20,235	17,883	10,942	11.92	918
1981	33,665.59	23,204	20,507	13,159	12.43	1,059
1982	25,241.05	19,123	16,900	8,341	11.60	719
1983	54,332.89	40,413	35,715	18,618	12.14	1,534
1984	24,026.03	17,611	15,564	8,462	12.48	678
1985	31,198.42	22,407	19,802	11,396	13.05	873
1986	71,363.54	50,404	44,545	26,819	13.41	2,000
1987	54,407.80	37,574	33,206	21,202	14.00	1,514
1988	115,102.89	77,994	68,928	46,175	14.39	3,209
1989	163,962.89	108,379	95,781	68,182	15.00	4,545
1990	123,936.45	80,174	70,854	53,082	15.42	3,442
1991	200,438.23	126,176	111,509	88,929	16.04	5,544
1992	115,052.62	70,665	62,451	52,602	16.49	3,190
1993	139,991.03	83,827	74,083	65,908	17.00	3,877
1994	136,691.30	79,705	70,440	66,251	17.52	3,781
1995	213,582.40	120,973	106,911	106,671	17.99	5,929
1996	307,607.14	168,200	148,648	158,959	18.65	8,523
1997	341,265.98	180,496	159,514	181,752	19.15	9,491
1998	266,686.26	136,117	120,294	146,392	19.66	7,446
1999	192,428.93	94,560	83,568	108,861	20.18	5,394
2000	201,268.74	94,959	83,921	117,348	20.71	5,666
2001	424,899.26	191,120	168,903	255,996	21.41	11,957
2002	158,092.93	67,822	59,938	98,155	21.96	4,470
2003	40,232.33	16,399	14,493	25,739	22.52	1,143
2004	100,968.05	38,943	34,416	66,552	23.09	2,882
2005	294,180.79	107,229	94,764	199,417	23.54	8,471
2006	203,481.80	69,428	61,357	142,125	24.13	5,890
2007	138,331.26	43,906	38,802	99,529	24.73	4,025

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2008	577,531.29	169,794	150,057	427,474	25.21	16,957
2009	105,708.77	28,520	25,205	80,504	25.71	3,131
2010	249,018.41	60,960	53,874	195,144	26.22	7,443
2011	205,459.95	44,996	39,765	165,695	26.75	6,194
2012	97,514.44	18,820	16,632	80,882	27.17	2,977
2013	518,925.83	86,194	76,175	442,751	27.61	16,036
2014	516,839.36	71,634	63,307	453,532	27.97	16,215
2015	140,030.20	15,487	13,687	126,343	28.15	4,488
2016	183,667.64	14,914	13,180	170,488	28.27	6,031
2017	694,655.64	35,289	31,187	663,469	28.00	23,695
2018	1,013,251.90	18,846	16,655	996,597	26.45	37,679
	8,979,681.99	3,113,711	2,751,761	6,227,921		275,335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.6 3.07

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1924	2,344.76	2,345	2,345			
1925	427.40	427	427			
1941	1,598.61	1,511	1,599			
1948	7,955.31	7,149	7,955			
1949	11,698.38	10,431	11,698			
1952	471.62	411	472			
1953	622.88	538	623			
1954	5,988.12	5,126	5,988			
1955	20,232.36	17,174	20,213	19	6.50	3
1956	2,295.88	1,932	2,274	22	6.82	3
1957	11,354.25	9,469	11,145	209	7.14	29
1958	49,796.60	41,146	48,427	1,370	7.47	183
1959	24,400.18	19,980	23,516	884	7.79	113
1960	17,519.12	14,207	16,721	798	8.13	98
1961	15,487.45	12,437	14,638	849	8.47	100
1962	7,079.02	5,629	6,625	454	8.81	52
1963	6,492.57	5,111	6,015	478	9.15	52
1964	22,462.98	17,500	20,597	1,866	9.50	196
1965	15,555.69	11,989	14,111	1,445	9.86	147
1966	39,716.88	30,277	35,635	4,082	10.22	399
1967	65,561.93	49,430	58,177	7,385	10.58	698
1968	88,145.74	65,699	77,326	10,820	10.95	988
1969	99,479.55	73,268	86,234	13,246	11.33	1,169
1970	131,101.59	95,399	112,281	18,821	11.71	1,607
1971	100,969.30	72,581	85,425	15,544	12.09	1,286
1972	117,867.14	83,630	98,430	19,437	12.49	1,556
1973	209,884.58	147,018	173,035	36,850	12.88	2,861
1974	188,218.02	130,045	153,059	35,159	13.29	2,646
1975	207,373.37	141,304	166,310	41,063	13.70	2,997
1976	152,802.56	102,627	120,789	32,014	14.12	2,267
1977	168,196.73	111,284	130,977	37,220	14.55	2,558
1978	163,269.95	106,392	125,220	38,050	14.98	2,540
1979	158,002.28	101,343	119,277	38,725	15.42	2,511
1980	184,016.59	116,102	136,648	47,369	15.87	2,985
1981	112,622.02	69,852	82,213	30,409	16.33	1,862
1982	218,917.42	155,541	183,067	35,850	14.77	2,427
1983	164,512.74	115,406	135,829	28,684	15.00	1,912
1984	164,400.60	113,732	133,859	30,542	15.26	2,001
1985	229,580.71	155,725	183,283	46,298	15.77	2,936
1986	162,643.62	108,581	127,796	34,848	16.06	2,170
1987	242,385.42	159,053	187,200	55,185	16.37	3,371
1988	235,827.38	151,236	178,000	57,827	16.92	3,418
1989	303,524.37	190,886	224,666	78,858	17.26	4,569

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1990	320,509.13	197,370	232,298	88,211	17.62	5,006
1991	305,203.01	183,793	216,318	88,885	18.00	4,938
1992	380,091.00	223,494	263,045	117,046	18.39	6,365
1993	213,123.62	122,759	144,483	68,641	18.68	3,675
1994	269,661.91	151,280	178,051	91,611	19.17	4,779
1995	345,376.13	188,299	221,622	123,754	19.60	6,314
1996	346,572.99	183,268	215,700	130,873	20.05	6,527
1997	328,610.26	168,840	198,719	129,891	20.34	6,386
1998	393,270.36	195,101	229,627	163,643	20.82	7,860
1999	415,993.18	198,762	233,936	182,057	21.31	8,543
2000	416,820.10	191,237	225,080	191,740	21.82	8,787
2001	277,209.09	122,249	143,883	133,326	22.18	6,011
2002	339,286.22	142,772	168,038	171,248	22.71	7,541
2003	178,589.04	71,418	84,057	94,532	23.26	4,064
2004	274,088.52	103,715	122,069	152,020	23.82	6,382
2005	271,203.63	97,037	114,209	156,995	24.23	6,479
2006	112,402.22	37,655	44,319	68,083	24.81	2,744
2007	439,883.72	137,068	161,324	278,560	25.40	10,967
2008	502,972.76	144,705	170,313	332,660	26.00	12,795
2009	419,019.03	110,286	129,803	289,216	26.60	10,873
2010	111,790.33	26,606	31,314	80,476	27.21	2,958
2011	319,569.17	67,813	79,814	239,755	27.84	8,612
2012	416,662.62	77,458	91,165	325,498	28.47	11,433
2013	312,011.11	49,423	58,169	253,842	29.22	8,687
2014	191,322.15	24,968	29,387	161,935	29.98	5,401
2015	325,725.65	33,289	39,180	286,546	30.75	9,319
2016	237,144.88	17,430	20,514	216,631	31.51	6,875
2017	419,681.86	18,550	21,833	397,849	32.40	12,279
2018	864,047.31	12,788	15,051	848,996	33.28	25,511
	13,880,644.67	6,130,356	7,213,446	6,667,199		282,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 2.04

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1952	265.01	265	265			
1960	74.87	71	75			
1961	2,569.79	2,418	2,570			
1962	772.51	720	773			
1963	520.92	481	521			
1964	1,057.01	968	1,057			
1965	553.62	503	554			
1966	1,976.82	1,778	1,977			
1967	4,684.73	4,175	4,685			
1968	2,054.07	1,813	2,054			
1969	3,477.99	3,041	3,478			
1970	3,318.71	2,873	3,306	13	4.70	3
1971	7,950.60	6,815	7,842	109	5.00	22
1972	19,079.47	16,179	18,618	461	5.32	87
1973	39,355.90	33,014	37,991	1,365	5.64	242
1974	48,310.52	40,070	46,111	2,200	5.97	369
1975	75,092.53	61,554	70,834	4,259	6.31	675
1976	52,402.77	42,431	48,828	3,575	6.66	537
1977	19,341.60	15,457	17,787	1,555	7.03	221
1978	15,126.91	11,924	13,722	1,405	7.41	190
1979	82,048.76	63,740	73,350	8,699	7.81	1,114
1980	58,062.46	44,410	51,106	6,956	8.23	845
1981	55,415.56	41,720	48,010	7,406	8.65	856
1982	67,283.48	54,634	62,871	4,412	8.39	526
1983	63,420.42	50,749	58,400	5,020	8.80	570
1984	61,995.37	49,051	56,446	5,549	9.04	614
1985	105,560.81	82,126	94,508	11,053	9.49	1,165
1986	130,993.68	100,118	115,213	15,781	9.95	1,586
1987	111,435.82	83,577	96,178	15,258	10.42	1,464
1988	140,580.64	103,341	118,922	21,659	10.90	1,987
1989	169,731.98	122,139	140,554	29,178	11.40	2,559
1990	168,731.63	119,158	137,123	31,609	11.75	2,690
1991	222,395.51	153,319	176,435	45,961	12.28	3,743
1992	344,134.08	231,258	266,125	78,009	12.81	6,090
1993	233,310.66	153,332	176,450	56,861	13.24	4,295
1994	327,061.29	209,941	241,594	85,467	13.67	6,252
1995	412,564.44	256,945	295,684	116,880	14.23	8,214
1996	337,439.09	204,218	235,008	102,431	14.68	6,978
1997	392,507.45	229,538	264,145	128,362	15.26	8,412
1998	304,128.09	171,467	197,319	106,809	15.86	6,734
1999	272,377.54	148,173	170,513	101,865	16.34	6,234
2000	218,667.04	114,079	131,278	87,389	16.96	5,153
2001	249,589.00	124,919	143,753	105,836	17.47	6,058

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2002	272,946.58	130,605	150,296	122,651	17.98	6,822
2003	454,770.29	206,557	237,699	217,071	18.63	11,652
2004	311,930.27	134,317	154,568	157,362	19.17	8,209
2005	281,410.37	114,365	131,608	149,802	19.72	7,596
2006	311,531.16	118,756	136,661	174,870	20.29	8,619
2007	402,631.01	143,538	165,179	237,452	20.76	11,438
2008	240,308.95	79,230	91,175	149,134	21.35	6,985
2009	227,180.35	68,836	79,214	147,966	21.85	6,772
2010	170,229.48	46,745	53,793	116,436	22.46	5,184
2011	100,432.70	24,787	28,524	71,909	22.89	3,142
2012	204,027.97	44,294	50,972	153,056	23.44	6,530
2013	291,043.84	54,600	62,832	228,212	23.82	9,581
2014	172,522.44	27,017	31,090	141,432	24.24	5,835
2015	233,041.78	29,037	33,415	199,627	24.59	8,118
2016	276,246.29	25,359	29,182	247,064	24.75	9,982
2017	305,002.67	17,507	20,147	284,856	24.61	11,575
2018	684,381.01	14,372	16,539	667,842	23.31	28,650
	9,767,058.31	4,438,424	5,106,927	4,660,131		243,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.2 2.49

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1947	69.31	61	69			
1954	117.73	98	118			
1955	331.28	275	331			
1956	128.25	106	128			
1958	216.16	175	212	4	9.56	
1959	637.70	511	619	19	9.93	2
1960	1,280.55	1,017	1,231	50	10.30	5
1961	475.99	374	453	23	10.69	2
1962	5,337.79	4,154	5,029	309	11.09	28
1963	13,871.59	10,681	12,932	940	11.50	82
1964	21,194.09	16,141	19,543	1,651	11.92	139
1965	23,171.01	17,448	21,125	2,046	12.35	166
1966	27,593.11	20,535	24,863	2,730	12.79	213
1967	55,753.03	40,978	49,614	6,139	13.25	463
1968	86,147.22	62,526	75,703	10,444	13.71	762
1969	163,497.03	117,097	141,774	21,723	14.19	1,531
1970	233,900.37	165,227	200,047	33,853	14.68	2,306
1971	230,157.10	160,281	194,059	36,098	15.18	2,378
1972	199,195.53	136,648	165,446	33,750	15.70	2,150
1973	268,915.55	181,626	219,902	49,014	16.23	3,020
1974	151,892.02	100,978	122,258	29,634	16.76	1,768
1975	142,058.99	92,878	112,451	29,608	17.31	1,710
1976	154,881.01	99,496	120,464	34,417	17.88	1,925
1977	154,782.22	97,668	118,251	36,531	18.45	1,980
1978	168,406.04	104,311	126,294	42,112	19.03	2,213
1979	198,710.98	120,697	146,133	52,578	19.63	2,678
1980	147,088.31	87,576	106,032	41,056	20.23	2,029
1981	189,999.16	110,770	134,114	55,885	20.85	2,680
1982	164,295.75	107,794	130,511	33,785	19.00	1,778
1983	178,168.22	114,936	139,158	39,010	19.39	2,012
1984	202,884.27	128,547	155,637	47,247	19.81	2,385
1985	174,822.74	108,110	130,893	43,930	20.52	2,141
1986	212,186.50	128,649	155,761	56,426	20.94	2,695
1987	239,864.08	142,431	172,447	67,417	21.38	3,153
1988	250,926.09	144,985	175,540	75,386	22.10	3,411
1989	267,444.16	150,972	182,788	84,656	22.56	3,752
1990	276,082.56	152,094	184,147	91,936	23.03	3,992
1991	261,987.43	139,927	169,416	92,571	23.77	3,894
1992	253,254.26	131,642	159,385	93,869	24.25	3,871
1993	188,556.50	95,692	115,858	72,698	24.62	2,953
1994	171,850.86	84,619	102,452	69,399	25.25	2,748
1995	317,580.76	151,486	183,411	134,170	25.76	5,208
1996	289,522.46	133,528	161,668	127,854	26.28	4,865

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1997	337,191.87	150,050	181,672	155,520	26.81	5,801
1998	292,763.58	125,420	151,851	140,913	27.35	5,152
1999	326,527.68	133,713	161,892	164,636	28.12	5,855
2000	179,514.03	70,405	85,242	94,272	28.67	3,288
2001	196,854.47	73,722	89,258	107,596	29.23	3,681
2002	238,512.77	85,388	103,383	135,130	29.59	4,567
2003	221,358.66	75,129	90,962	130,397	30.16	4,324
2004	284,097.68	91,025	110,208	173,890	30.75	5,655
2005	419,803.62	126,361	152,991	266,813	31.35	8,511
2006	148,028.22	41,818	50,631	97,397	31.75	3,068
2007	594,500.93	155,878	188,728	405,773	32.36	12,539
2008	487,427.42	118,250	143,171	344,256	32.79	10,499
2009	340,274.58	75,337	91,214	249,061	33.42	7,452
2010	355,372.36	71,288	86,311	269,061	33.87	7,944
2011	244,850.98	44,073	53,361	191,490	34.17	5,604
2012	386,921.35	61,134	74,018	312,903	34.65	9,030
2013	467,324.36	63,463	76,837	390,487	34.99	11,160
2014	428,519.62	48,594	58,835	369,685	35.18	10,508
2015	396,922.85	35,723	43,252	353,671	35.41	9,988
2016	479,223.23	31,725	38,411	440,812	35.24	12,509
2017	396,183.44	16,323	19,763	376,420	34.87	10,795
2018	812,783.12	12,192	14,761	798,022	32.72	24,389
	14,124,192.58	5,372,756	6,505,019	7,619,174		261,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 1.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1946	62.18	62	62			
1948	60.78	61	61			
1957	465.94	442	466			
1958	553.76	520	554			
1959	3,633.66	3,384	3,634			
1960	693.72	641	694			
1961	2,416.76	2,216	2,417			
1962	6,356.38	5,786	6,326	30	2.96	10
1963	3,346.45	3,023	3,305	41	3.19	13
1964	2,479.56	2,222	2,429	51	3.43	15
1965	4,805.68	4,270	4,668	138	3.68	38
1966	4,449.01	3,918	4,283	166	3.94	42
1967	6,226.72	5,434	5,941	286	4.20	68
1968	13,788.36	11,921	13,033	755	4.47	169
1969	12,260.17	10,495	11,474	786	4.75	165
1970	16,133.28	13,669	14,944	1,189	5.04	236
1971	33,096.30	27,751	30,339	2,757	5.33	517
1972	181,635.43	150,647	164,698	16,937	5.63	3,008
1973	32,180.14	26,388	28,849	3,331	5.94	561
1974	19,241.40	15,597	17,052	2,189	6.25	350
1975	25,958.15	20,782	22,720	3,238	6.58	492
1976	41,525.51	32,830	35,892	5,634	6.91	815
1977	35,731.67	27,881	30,481	5,251	7.25	724
1978	61,110.74	47,018	51,403	9,708	7.61	1,276
1979	35,241.02	26,719	29,211	6,030	7.98	756
1980	45,845.15	34,231	37,424	8,421	8.36	1,007
1981	30,291.64	22,260	24,336	5,956	8.75	681
1982	44,478.89	36,117	39,486	4,993	8.39	595
1983	30,149.19	24,231	26,491	3,658	8.61	425
1984	31,838.37	25,191	27,541	4,297	9.04	475
1985	44,822.28	34,872	38,124	6,698	9.49	706
1986	59,910.26	45,987	50,276	9,634	9.76	987
1987	69,884.95	52,630	57,539	12,346	10.24	1,206
1988	58,876.56	43,633	47,703	11,174	10.57	1,057
1989	68,618.40	49,776	54,418	14,200	11.07	1,283
1990	91,756.96	65,322	71,414	20,343	11.43	1,780
1991	88,822.50	61,723	67,480	21,342	11.96	1,784
1992	128,620.65	87,449	95,605	33,016	12.36	2,671
1993	94,993.11	63,151	69,041	25,952	12.79	2,029
1994	117,189.25	76,079	83,175	34,014	13.24	2,569
1995	113,648.12	71,848	78,549	35,099	13.67	2,568
1996	82,225.93	50,503	55,213	27,013	14.13	1,912
1997	72,625.72	43,256	47,290	25,336	14.60	1,735

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1998	172,646.15	99,444	108,719	63,927	15.09	4,236
1999	114,482.84	63,630	69,565	44,918	15.59	2,881
2000	204,134.21	109,130	119,308	84,826	16.10	5,269
2001	18,573.40	9,556	10,447	8,126	16.51	492
2002	141,327.42	69,491	75,973	65,354	17.06	3,831
2003	73,369.48	34,454	37,668	35,701	17.50	2,040
2004	108,133.69	48,293	52,797	55,337	17.97	3,079
2005	8,325.65	3,518	3,846	4,480	18.45	243
2006	18,087.91	7,190	7,861	10,227	18.95	540
2017	104,882.48	7,006	7,659	97,223	20.97	4,636
	2,782,013.93	1,783,648	1,949,884	832,130		61,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 2.23

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1924	1,692.35	1,682	1,692			
1925	140.17	139	140			
1926	1,391.77	1,374	1,392			
1927	2,417.49	2,379	2,417			
1928	394.29	387	394			
1929	1,933.34	1,889	1,933			
1930	1,143.78	1,114	1,144			
1931	438.91	426	439			
1932	756.57	731	757			
1933	709.80	684	710			
1934	977.28	939	977			
1935	832.98	798	833			
1936	1,503.29	1,436	1,503			
1937	1,990.29	1,895	1,990			
1938	1,553.07	1,474	1,553			
1939	1,671.01	1,580	1,671			
1940	1,621.94	1,528	1,622			
1941	1,290.02	1,210	1,290			
1942	626.22	585	626			
1943	573.35	533	573			
1944	685.35	634	685			
1945	901.57	829	896	6	5.62	1
1946	1,952.08	1,785	1,928	24	6.00	4
1947	4,518.74	4,105	4,434	85	6.41	13
1948	7,790.86	7,030	7,594	197	6.84	29
1949	7,173.34	6,426	6,942	231	7.29	32
1950	6,263.53	5,568	6,015	249	7.77	32
1951	7,222.31	6,368	6,879	343	8.28	41
1952	6,398.86	5,593	6,042	357	8.81	41
1953	6,617.71	5,732	6,192	426	9.37	45
1954	5,798.93	4,975	5,374	425	9.95	43
1955	7,020.78	5,962	6,440	581	10.56	55
1956	7,046.50	5,919	6,394	652	11.20	58
1957	6,496.29	5,396	5,829	667	11.86	56
1958	10,408.39	8,544	9,229	1,179	12.54	94
1959	6,187.06	5,016	5,418	769	13.25	58
1960	5,203.42	4,164	4,498	705	13.98	50
1961	6,152.92	4,857	5,247	906	14.74	61
1962	4,830.48	3,760	4,062	768	15.51	50
1963	6,755.95	5,182	5,598	1,158	16.31	71
1964	5,905.47	4,461	4,819	1,086	17.12	63
1965	9,135.24	6,793	7,338	1,797	17.95	100
1966	8,225.32	6,016	6,499	1,726	18.80	92

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1967	11,000.81	7,911	8,546	2,455	19.66	125
1968	10,091.49	7,132	7,704	2,387	20.53	116
1969	12,574.18	8,726	9,426	3,148	21.42	147
1970	11,918.99	8,120	8,771	3,148	22.31	141
1971	13,530.11	9,040	9,765	3,765	23.23	162
1972	13,371.10	8,760	9,463	3,908	24.14	162
1973	17,928.52	11,505	12,428	5,501	25.08	219
1974	13,827.10	8,689	9,386	4,441	26.01	171
1975	11,535.05	7,092	7,661	3,874	26.96	144
1976	10,164.74	6,110	6,600	3,565	27.92	128
1977	17,973.20	10,558	11,405	6,568	28.88	227
1978	16,047.66	9,204	9,942	6,106	29.85	205
1979	28,716.62	16,069	17,358	11,359	30.83	368
1980	21,372.32	11,660	12,596	8,776	31.81	276
1981	45,518.48	24,196	26,137	19,381	32.79	591
1982	27,304.31	14,449	15,608	11,696	32.25	363
1983	18,859.62	9,705	10,484	8,376	33.25	252
1984	23,990.96	11,995	12,957	11,034	34.25	322
1985	32,483.36	15,767	17,032	15,451	35.25	438
1986	32,248.75	15,183	16,401	15,848	36.25	437
1987	34,888.93	15,916	17,193	17,696	37.25	475
1988	33,863.71	14,954	16,154	17,710	38.25	463
1989	34,393.64	14,686	15,864	18,530	39.25	472
1990	31,762.75	13,099	14,150	17,613	40.25	438
1991	29,703.79	11,816	12,764	16,940	41.25	411
1992	34,237.09	13,120	14,173	20,064	42.25	475
1993	27,602.21	10,227	11,048	16,554	43.12	384
1994	31,665.96	11,327	12,236	19,430	43.99	442
1995	35,531.90	12,191	13,169	22,363	44.99	497
1996	27,275.92	8,960	9,679	17,597	45.99	383
1997	35,354.15	11,098	11,988	23,366	46.99	497
1998	18,212.36	5,451	5,888	12,324	47.99	257
2000	55,729.01	15,052	16,260	39,469	49.99	790
2001	9,052.63	2,313	2,499	6,554	50.99	129
2002	57,999.50	13,972	15,093	42,906	51.99	825
2003	120,585.50	27,288	29,477	91,108	52.99	1,719
2004	123,372.42	26,118	28,214	95,158	53.99	1,763
2005	164,762.80	32,475	35,080	129,683	54.99	2,358
2006	21,266.55	3,881	4,192	17,075	55.99	305
2007	22,560.24	3,788	4,092	18,468	56.99	324
2008	43,906.69	6,731	7,271	36,636	57.99	632
2009	30,704.57	4,259	4,601	26,104	58.99	443
2010	20,815.15	2,583	2,790	18,025	59.99	300

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
2011	12,947.73	1,418	1,532	11,416	60.99	187
2012	32,713.14	3,104	3,353	29,360	61.99	474
2013	41,556.18	3,337	3,605	37,951	62.99	602
2014	45,114.46	2,964	3,202	41,912	63.99	655
2015	115,391.56	5,897	6,370	109,022	64.99	1,678
2016	20,247.24	739	798	19,449	65.99	295
2017	21,506.81	471	509	20,998	66.99	313
2018	10,000.00	73	79	9,921	67.99	146
	1,897,530.98	659,077	711,001	1,186,530		25,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.1 1.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	269.58	243	270			
1996	106,183.00	94,131	106,183			
1997	101,891.27	88,941	101,891			
1998	29,001.50	24,790	29,002			
1999	189,211.09	158,294	189,143	68	3.81	18
2000	79,019.58	64,464	77,027	1,993	4.18	477
2001	144,470.69	114,536	136,857	7,614	4.57	1,666
2002	75,950.12	58,269	69,625	6,325	5.01	1,262
2003	96,734.06	71,525	85,464	11,270	5.46	2,064
2004	198,739.65	140,628	168,034	30,706	5.99	5,126
2005	296,181.18	199,123	237,928	58,253	6.58	8,853
2006	207,615.33	131,587	157,231	50,384	7.22	6,978
2007	2,305,534.02	1,365,337	1,631,415	674,119	7.92	85,116
2008	304,366.63	166,489	198,935	105,432	8.69	12,133
2010	88,983.91	40,167	47,995	40,989	10.33	3,968
2011	231,468.19	92,541	110,575	120,893	11.26	10,737
2012	101,600.67	35,337	42,224	59,377	12.19	4,871
2013	64,307.47	18,958	22,652	41,655	13.16	3,165
2014	85,443.10	20,609	24,625	60,818	14.16	4,295
2015	44,174.72	8,287	9,902	34,273	15.16	2,261
2016	129,037.28	17,291	20,661	108,376	16.16	6,706
2018	40,000.00	1,072	1,281	38,719	18.16	2,132
	4,920,183.04	2,912,619	3,468,920	1,451,263		161,828
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 3.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1926	639.76	640	640			
1929	5,301.85	5,302	5,302			
1940	197.22	197	197			
1941	263.00	263	263			
1945	32.51	33	33			
1946	282.38	282	282			
1948	1,446.24	1,446	1,446			
1949	252.92	253	253			
1950	17.08	17	17			
1951	452.20	452	452			
1952	126.73	127	127			
1954	1,716.75	1,717	1,717			
1955	5,498.85	5,499	5,499			
1956	70.60	71	71			
1957	1,453.52	1,454	1,454			
1958	8,441.65	8,442	8,442			
1959	4,089.79	4,038	4,037	53	0.38	53
1960	1,502.28	1,459	1,459	43	0.87	43
1961	2,691.69	2,568	2,568	124	1.38	90
1962	2,247.98	2,107	2,107	141	1.88	75
1963	5,653.38	5,207	5,206	447	2.37	189
1964	8,009.19	7,240	7,239	770	2.88	267
1965	3,692.70	3,277	3,276	417	3.38	123
1966	9,144.96	7,965	7,964	1,181	3.87	305
1967	13,826.11	11,807	11,805	2,021	4.38	461
1968	14,155.40	11,853	11,851	2,304	4.88	472
1969	9,874.72	8,107	8,106	1,769	5.37	329
1970	14,077.75	11,319	11,317	2,761	5.88	470
1971	5,806.35	4,572	4,571	1,235	6.38	194
1972	9,149.01	7,054	7,053	2,096	6.87	305
1973	8,762.52	6,607	6,606	2,157	7.38	292
1974	13,148.66	9,695	9,693	3,456	7.88	439
1975	4,349.29	3,136	3,135	1,214	8.37	145
1976	3,167.23	2,230	2,230	937	8.88	106
1977	8,550.67	5,877	5,876	2,675	9.38	285
1978	2,728.59	1,831	1,831	898	9.87	91
1979	1,611.61	1,054	1,054	558	10.38	54
1980	11,888.84	7,577	7,576	4,313	10.88	396
1981	16,091.90	9,993	9,991	6,101	11.37	537
1982	18,825.75	14,468	14,465	4,361	10.92	399
1983	16,361.02	12,400	12,398	3,963	11.26	352
1984	21,933.53	16,376	16,373	5,561	11.62	479
1985	18,730.02	13,763	13,761	4,969	12.00	414

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1986	9,892.66	7,146	7,145	2,748	12.39	222
1987	16,433.36	11,658	11,656	4,777	12.80	373
1988	23,894.79	16,626	16,623	7,272	13.23	550
1989	33,112.12	22,662	22,658	10,454	13.49	775
1990	34,945.77	23,396	23,392	11,554	13.95	828
1991	24,522.70	16,104	16,101	8,422	14.24	591
1992	35,655.90	22,930	22,926	12,730	14.57	874
1993	11,557.94	7,302	7,301	4,257	14.79	288
1994	42,231.26	26,074	26,069	16,162	15.18	1,065
1995	59,784.13	36,110	36,104	23,680	15.41	1,537
1996	12,240.27	7,216	7,215	5,025	15.67	321
1997	31,304.65	17,969	17,966	13,339	15.96	836
1998	28,328.08	15,796	15,793	12,535	16.26	771
1999	15,580.00	8,446	8,444	7,136	16.47	433
2000	34,352.12	18,049	18,046	16,306	16.71	976
2001	43,210.24	21,929	21,925	21,285	16.98	1,254
2002	72,233.26	35,394	35,388	36,845	17.17	2,146
2003	28,932.89	13,633	13,631	15,302	17.39	880
2004	23,342.69	10,560	10,558	12,785	17.55	728
2005	12,247.87	5,308	5,307	6,941	17.65	393
2006	121,724.01	50,211	50,202	71,522	17.80	4,018
2007	70,687.37	27,724	27,719	42,968	17.82	2,411
2008	57,874.73	21,391	21,387	36,488	17.91	2,037
2009	37,620.80	13,047	13,045	24,576	17.90	1,373
2010	20,099.57	6,492	6,491	13,609	17.82	764
2011	90,908.30	27,000	26,995	63,913	17.75	3,601
2012	27,331.04	7,390	7,389	19,942	17.54	1,137
2013	74,694.92	18,031	18,028	56,667	17.28	3,279
2014	57,287.81	12,042	12,040	45,248	16.91	2,676
2015	229,472.63	40,479	40,471	189,002	16.34	11,567
2016	175,190.59	24,316	24,311	150,880	15.52	9,722
2017	78,404.62	7,495	7,493	70,912	14.20	4,994
2018	22,468.88	955	955	21,514	11.26	1,911
	1,933,832.17	820,656	820,517	1,113,315		72,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 3.76

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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-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	5,892	5,985			
1980	4,861.55	4,704	4,862			
1981	2,917.37	2,774	2,917			
1982	1,561.73	1,512	1,562			
1983	2,231.26	2,147	2,231			
1984	2,149.66	2,047	2,150			
1985	2,342.27	2,220	2,342			
1986	990.28	929	990			
1987	1,925.20	1,793	1,925			
1988	2,301.67	2,117	2,302			
1989	1,493.31	1,358	1,493			
1990	4,328.13	3,901	4,328			
1991	2,572.95	2,286	2,573			
1992	4,859.73	4,261	4,860			
1993	2,315.34	2,003	2,310	5	3.95	1
1994	8,619.58	7,349	8,477	143	4.24	34
1995	9,663.67	8,108	9,353	311	4.51	69
1996	37,963.03	31,263	36,062	1,901	4.82	394
1997	53,663.03	43,150	49,774	3,889	5.24	742
1998	61,778.99	48,509	55,956	5,823	5.61	1,038
1999	61,882.53	47,427	54,708	7,175	5.94	1,208
2000	30,918.71	22,994	26,524	4,395	6.38	689
2008	14,410.22	7,354	8,483	5,927	10.08	588
2017	1,101.12	114	131	970	12.99	75
	347,656.42	281,032	317,118	30,538		4,838

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 1.39

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
1919	690.11	563	577	113	6.26	18
1920	78.93	64	66	13	6.40	2
1921	197.95	160	164	34	6.54	5
1923	547.91	438	449	99	6.84	14
1924	49.04	39	40	9	6.99	1
1925	238.98	189	194	45	7.14	6
1927	425.32	332	340	85	7.44	11
1928	265.04	206	211	54	7.59	7
1930	1,426.08	1,095	1,122	304	7.90	38
1931	49.51	38	39	11	8.06	1
1932	46.58	35	36	11	8.22	1
1933	110.01	83	85	25	8.38	3
1934	286.95	215	220	67	8.54	8
1935	407.95	303	310	98	8.71	11
1936	4,685.17	3,463	3,548	1,137	8.87	128
1937	516.44	379	388	128	9.04	14
1938	240.46	175	179	61	9.21	7
1939	140.03	101	103	37	9.38	4
1940	312.57	225	230	83	9.55	9
1941	75.92	54	55	21	9.73	2
1942	110.15	78	80	30	9.90	3
1945	21.96	15	15	7	10.44	1
1946	42.08	29	30	12	10.62	1
1947	92.06	63	65	27	10.81	2
1948	1,500.41	1,015	1,040	460	10.99	42
1949	1,089.31	731	749	340	11.18	30
1950	2,227.95	1,483	1,519	709	11.37	62
1951	1,464.09	966	990	474	11.57	41
1952	2,639.54	1,727	1,769	871	11.76	74
1953	3,633.93	2,356	2,414	1,220	11.96	102
1954	2,069.73	1,329	1,361	709	12.16	58
1955	2,874.99	1,830	1,875	1,000	12.36	81
1956	14,409.85	9,082	9,304	5,106	12.57	406
1957	2,197.18	1,372	1,405	792	12.77	62
1958	1,286.54	795	814	473	12.98	36
1959	9,297.70	5,691	5,830	3,468	13.19	263
1960	1,016.43	616	631	385	13.41	29
1961	2,731.72	1,637	1,677	1,055	13.62	77
1962	2,340.42	1,388	1,422	918	13.84	66
1963	6,698.15	3,926	4,022	2,676	14.07	190
1964	5,428.17	3,147	3,224	2,204	14.29	154
1965	39,142.78	22,426	22,974	16,169	14.52	1,114
1966	44,280.85	25,071	25,683	18,598	14.75	1,261

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
1967	32,878.60	18,393	18,842	14,037	14.98	937
1968	17,911.43	9,893	10,135	7,776	15.22	511
1969	8,832.90	4,816	4,934	3,899	15.46	252
1970	8,755.71	4,713	4,828	3,928	15.70	250
1971	7,197.16	3,821	3,914	3,283	15.95	206
1972	2,901.16	1,520	1,557	1,344	16.19	83
1973	20,105.56	10,378	10,631	9,475	16.45	576
1974	9,075.74	4,618	4,731	4,345	16.70	260
1975	45,608.40	22,858	23,416	22,192	16.96	1,308
1976	15,540.52	7,670	7,857	7,684	17.22	446
1977	11,303.67	5,489	5,623	5,681	17.49	325
1978	18,153.87	8,671	8,883	9,271	17.76	522
1979	14,552.24	6,835	7,002	7,550	18.03	419
1980	14,675.05	6,772	6,937	7,738	18.31	423
1981	28,568.02	12,948	13,264	15,304	18.59	823
1982	57,446.59	40,190	41,171	16,276	15.56	1,046
1983	44,257.57	30,578	31,325	12,933	15.77	820
1984	28,562.45	19,565	20,043	8,519	15.75	541
1985	16,412.86	11,079	11,349	5,064	16.01	316
1986	7,146.63	4,771	4,887	2,260	16.06	141
1987	15,178.96	9,960	10,203	4,976	16.37	304
1988	40,706.19	26,353	26,996	13,710	16.48	832
1989	30,854.36	19,673	20,153	10,701	16.62	644
1990	28,840.51	18,089	18,531	10,310	16.79	614
1991	20,003.14	12,318	12,619	7,384	17.00	434
1992	19,651.69	11,917	12,208	7,444	17.04	437
1993	116,059.33	69,206	70,896	45,163	17.18	2,629
1994	35,414.63	20,739	21,245	14,170	17.34	817
1995	24,801.19	14,221	14,568	10,233	17.48	585
1996	9,844.17	5,537	5,672	4,172	17.50	238
1997	9,226.96	5,058	5,182	4,045	17.72	228
1998	5,464.77	2,924	2,995	2,470	17.82	139
1999	5,538.98	2,884	2,954	2,585	17.96	144
2000	27,875.30	14,130	14,475	13,400	18.00	744
2001	64,751.28	31,845	32,623	32,128	18.09	1,776
2002	23,254.42	11,051	11,321	11,933	18.22	655
2003	70,352.20	32,278	33,066	37,286	18.28	2,040
2004	62,507.96	27,641	28,316	34,192	18.29	1,869
2005	72,230.26	30,618	31,366	40,864	18.35	2,227
2008	33,994.52	12,350	12,652	21,343	18.40	1,160
2009	9,280.23	3,165	3,242	6,038	18.36	329
2010	28,356.32	8,989	9,208	19,148	18.31	1,046
2011	2,538.04	739	757	1,781	18.27	97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0						
NET SALVAGE PERCENT.. 0						
2012	26,857.65	7,069	7,242	19,616	18.19	1,078
2013	2,300.83	538	551	1,750	18.03	97
2014	8,703.35	1,751	1,794	6,909	17.87	387
2015	31,735.13	5,265	5,394	26,341	17.60	1,497
2016	55,914.81	7,101	7,274	48,641	17.19	2,830
2017	24,262.51	2,014	2,063	22,200	16.58	1,339
2018	127,080.41	4,016	4,114	122,966	15.35	8,011
	1,600,853.17	749,947	768,258	832,595		49,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 3.12

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1927	41,564.72	35,265	41,565			
1930	2,328.61	1,967	2,329			
1933	113.59	96	114			
1938	7,165.64	5,978	7,166			
1949	217.87	178	218			
1950	20,323.38	16,544	20,323			
1951	120.00	97	120			
1964	216.76	169	217			
1966	434.07	336	434			
1967	5,811.38	4,487	5,811			
1972	3,446.06	2,602	3,446			
1974	1,004.63	751	1,005			
1975	1,263.13	939	1,263			
1978	2,476.76	1,809	2,477			
1979	17,025.00	12,357	17,025			
1980	177,705.09	128,147	176,881	824	13.30	62
1981	624.19	447	617	7	13.31	1
1982	2,589.66	1,896	2,590			
1983	288.18	209	288			
1984	9,938.45	7,183	9,915	23	13.14	2
1985	20,517.47	14,668	20,248	270	13.26	20
1986	1,426.45	1,012	1,397	29	13.20	2
1987	5,748.63	4,042	5,580	169	13.20	13
1989	6,883.34	4,732	6,532	351	13.30	26
1990	29,189.02	19,872	27,431	1,758	13.24	133
1991	53,558.93	36,051	49,765	3,794	13.23	287
1992	1,682.78	1,118	1,543	139	13.28	10
1993	11,025.36	7,246	10,002	1,023	13.24	77
1994	51,976.41	33,743	46,579	5,398	13.24	408
1995	26,858.78	17,168	23,699	3,160	13.26	238
1998	3,257.06	1,976	2,728	529	13.28	40
2005	22,104.06	11,160	15,405	6,699	13.24	506
2006	73,525.00	35,660	49,225	24,300	13.27	1,831
2011	22,834.53	8,271	11,417	11,417	13.20	865
2014	9,393.33	2,397	3,309	6,085	13.14	463
2015	309,928.38	65,395	90,271	219,658	13.08	16,793
2016	130,028.86	20,935	28,899	101,130	13.03	7,761
	1,074,595.56	506,903	687,831	386,765		29,538

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH STOREROOM (BRICK STRUCTURE)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1917	7,127.10	6,808	7,127			
1951	556.54	520	557			
1976	902.76	812	903			
1984	1,008.80	886	1,009			
2008	5,516.25	3,798	5,516			
	15,111.45	12,824	15,111			
IDETOWN						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1979	930.87	931	931			
1983	13,610.31	13,610	13,610			
	14,541.18	14,541	14,541			
NANTICOKE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	4,029.19	3,488	4,029			
1975	21,022.88	17,992	21,023			
1985	36,364.35	30,350	36,364			
1986	4,788.36	3,969	4,788			
1987	9,974.00	8,229	9,974			
	76,178.78	64,028	76,179			

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	2,964	19,895			
	19,894.79	2,964	19,895			
	1,200,321.76	601,260	813,557	386,765		29,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 2.46

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	537.42	470	467	70	2.50	28
2002	2,579.60	2,128	2,112	468	3.50	134
2007	13,833.00	7,954	7,896	5,937	8.50	698
2015	15,627.39	2,735	2,715	12,912	16.50	783
2018	122,100.00	3,052	3,029	119,071	19.50	6,106
	154,677.41	16,339	16,219	138,458		7,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,808.24	2,666	2,755	1,053	1.50	702
2016	13,397.02	6,699	6,923	6,474	2.50	2,590
2017	7,008.68	2,103	2,173	4,836	3.50	1,382
2018	81,400.00	8,140	8,412	72,988	4.50	16,220
	105,613.94	19,608	20,263	85,351		20,894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 19.78

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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	750,000.00	75,000	10,627	739,373	4.50	164,305
	750,000.00	75,000	10,627	739,373		164,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 21.91

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,216.82	1,126	839	2,378	6.50	366
	3,216.82	1,126	839	2,378		366
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	17,552.31	17,114	17,192	360	0.50	360
2001	26,725.50	23,385	23,492	3,234	2.50	1,294
2002	1,033.08	852	856	177	3.50	51
2003	78,913.16	61,158	61,437	17,476	4.50	3,884
2004	32,594.97	23,631	23,739	8,856	5.50	1,610
2005	67,810.09	45,772	45,980	21,830	6.50	3,358
2006	26,827.51	16,767	16,843	9,985	7.50	1,331
2007	75,903.01	43,644	43,843	32,060	8.50	3,772
2008	9,798.31	5,144	5,167	4,631	9.50	487
2009	52,062.46	24,730	24,843	27,219	10.50	2,592
2010	39,487.40	16,782	16,858	22,629	11.50	1,968
2011	76,427.62	28,660	28,791	47,637	12.50	3,811
2012	11,816.07	3,840	3,857	7,959	13.50	590
2013	69,050.65	18,989	19,076	49,975	14.50	3,447
2014	22,312.31	5,020	5,043	17,269	15.50	1,114
2015	64,165.13	11,229	11,280	52,885	16.50	3,205
2016	79,889.66	9,986	10,031	69,859	17.50	3,992
2017	64,511.43	4,838	4,860	59,651	18.50	3,224
2018	136,050.00	3,401	3,417	132,633	19.50	6,802
	952,930.67	364,942	366,605	586,326		46,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 4.92

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,623.12	10,092	10,126	497	0.50	497
2011	55,958.90	41,969	42,110	13,849	2.50	5,540
2012	17,678.43	11,491	11,530	6,148	3.50	1,757
2013	23,858.97	13,122	13,166	10,693	4.50	2,376
2014	36,231.68	16,304	16,359	19,873	5.50	3,613
2015	8,105.79	2,837	2,847	5,259	6.50	809
2016	16,836.39	4,209	4,223	12,613	7.50	1,682
	169,293.28	100,024	100,361	68,932		16,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 9.61

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
1971	974.33	974	974			
1978	2,344.99	2,345	2,345			
1979	52,830.00	52,090	52,830			
1989	14,277.76	12,613	14,278			
1992	57,765.09	48,673	57,765			
2001	14,541.30	10,026	12,994	1,547	7.88	196
2006	3,105.80	1,767	2,290	816	9.48	86
	145,839.27	128,488	143,476	2,363		282
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	0.19

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	346,775.10	329,436	325,094	21,681	0.50	21,681
2010	337,961.27	287,267	283,481	54,480	1.50	36,320
2011	15,409.85	11,557	11,405	4,005	2.50	1,602
2012	21,949.99	14,267	14,079	7,871	3.50	2,249
2013	92,135.10	50,674	50,006	42,129	4.50	9,362
2014	53,343.52	24,005	23,688	29,656	5.50	5,392
2016	80,296.23	20,074	19,809	60,487	7.50	8,065
2017	10,272.76	1,541	1,521	8,752	8.50	1,030
2018	142,450.00	7,122	7,028	135,422	9.50	14,255
	1,100,593.82	745,943	736,111	364,483		99,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 9.08

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	37,987.00	36,088	35,507	2,480	0.50	2,480
2010	19,983.08	16,986	16,713	3,270	1.50	2,180
2015	8,850.87	3,098	3,048	5,803	6.50	893
2016	12,037.79	3,009	2,961	9,077	7.50	1,210
	78,858.74	59,181	58,229	20,630		6,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 8.58

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2019						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	149,063	129,766	27,142	0.50	27,142
2010	2,987.32	2,821	2,456	531	0.50	531
2016	3,425.90	2,855	2,485	941	0.50	941
	163,321.34	154,739	134,707	28,614		28,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 17.52

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,355.20	22,186	13,374	11,981	2.50	4,792
2003	7,182.75	5,567	3,356	3,827	4.50	850
2004	11,896.38	8,625	5,199	6,697	5.50	1,218
2005	39,965.68	26,977	16,262	23,704	6.50	3,647
2006	2,468.81	1,543	930	1,539	7.50	205
2007	878.14	505	304	574	8.50	68
2008	572.40	301	181	391	9.50	41
2009	4,753.12	2,258	1,361	3,392	10.50	323
2010	747,318.56	317,610	191,459	555,860	11.50	48,336
	840,391.04	385,572	232,426	607,965		59,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 7.08

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	15,124.84	13,612	4,290	10,835	0.50	10,835
2015	13,739.84	9,618	3,031	10,709	1.50	7,139
2016	18,241.85	9,121	2,874	15,368	2.50	6,147
2017	13,395.06	4,019	1,267	12,128	3.50	3,465
	60,501.59	36,370	11,462	49,040		27,586
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8						45.60

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	25,527	26,876			
2008	22,536.44	19,805	22,536			
2014	22,224.80	14,113	16,558	5,667	2.59	2,188
	71,637.08	59,445	65,970	5,667		2,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 3.05

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	6,158.53	6,005	5,912	247	0.50	247
2001	3,769.21	3,298	3,247	522	2.50	209
2002	6,694.08	5,523	5,437	1,257	3.50	359
2003	22,684.22	17,580	17,307	5,377	4.50	1,195
2004	5,698.56	4,131	4,067	1,632	5.50	297
2007	1,760.05	1,012	996	764	8.50	90
	46,764.65	37,549	36,966	9,799		2,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 5.13

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	1,020,522.82	918,471	883,155	137,368	0.50	137,368
2015	1,237,638.55	866,347	833,036	404,603	1.50	269,735
2016	2,446,998.62	1,223,499	1,176,455	1,270,544	2.50	508,218
2017	3,734,172.19	1,120,252	1,077,178	2,656,994	3.50	759,141
2018	950,000.00	95,000	91,347	858,653	4.50	190,812
	9,389,332.18	4,223,569	4,061,171	5,328,161		1,865,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 19.87

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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	507,896.08	482,501	507,896			
2010	324,586.33	275,898	293,973	30,613	1.50	20,409
2011	24,265.04	18,199	19,391	4,874	2.50	1,950
2012	2,890,937.57	1,879,109	2,002,214	888,724	3.50	253,921
2013	431,236.80	237,180	252,718	178,519	4.50	39,671
2014	988,604.39	444,872	474,017	514,587	5.50	93,561
2015	1,151,853.19	403,149	429,560	722,293	6.50	111,122
2016	1,179,510.15	294,878	314,197	865,313	7.50	115,375
2017	791,011.98	118,652	126,425	664,587	8.50	78,187
	8,289,901.53	4,154,438	4,420,391	3,869,511		714,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 8.62

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, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	781,010	703,670	164,119	1.50	109,413
2006	1,660,897.57	1,384,076	1,247,018	413,880	2.50	165,552
2007	3,042,652.35	2,332,710	2,101,713	940,939	3.50	268,840
2008	2,908,998.47	2,036,299	1,834,654	1,074,344	4.50	238,743
2011	457,198.79	228,599	205,962	251,237	7.50	33,498
2012	533,950.04	231,377	208,465	325,485	8.50	38,292
2013	527,925.94	193,575	174,406	353,520	9.50	37,213
2014	495,556.48	148,667	133,945	361,611	10.50	34,439
2016	1,416,752.10	236,130	212,747	1,204,005	12.50	96,320
2017	68,116,208.08	6,811,621	6,137,101	61,979,107	13.50	4,591,045
2018	10,800,786.00	359,990	324,342	10,476,444	14.50	722,513
	90,828,715.08	14,744,054	13,284,023	77,544,692		6,335,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 6.98

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	446,189	471,164	103,734	11.40	9,099
1975	7,158.54	5,530	5,840	1,319	11.40	116
1976	1,629.59	1,253	1,323	307	11.41	27
1977	2,106.01	1,611	1,701	405	11.41	35
1978	554.20	421	445	109	11.42	10
1979	6,707.24	5,073	5,357	1,350	11.42	118
1980	28,233.56	21,226	22,414	5,820	11.43	509
1981	44,870.26	33,529	35,406	9,464	11.43	828
1982	427.88	326	344	84	11.37	7
1983	1,273.20	961	1,015	258	11.48	22
1984	1,922.47	1,442	1,523	399	11.41	35
1985	15,545.14	11,578	12,226	3,319	11.39	291
1986	1,122.78	829	875	248	11.42	22
1987	100.24	73	77	23	11.49	2
1989	40,014.11	28,794	30,406	9,608	11.40	843
1990	23,330.17	16,609	17,539	5,791	11.43	507
1992	95,013.29	66,338	70,051	24,962	11.35	2,199
1993	1,839.65	1,270	1,341	499	11.39	44
1994	27,141.96	18,486	19,521	7,621	11.47	664
1995	4,582.00	3,080	3,252	1,330	11.47	116
1996	248.50	165	174	74	11.40	6
1998	683.50	439	464	220	11.45	19
2000	72,144.40	44,578	47,073	25,071	11.44	2,192
2001	73,338.56	44,406	46,892	26,447	11.40	2,320
2002	5,526.75	3,265	3,448	2,079	11.43	182
2003	201.42	116	122	79	11.38	7
2004	1,508.64	844	891	618	11.41	54
2005	4,812.03	2,605	2,751	2,061	11.44	180
2006	458.13	239	252	206	11.42	18
2007	379,291.04	190,177	200,822	178,469	11.44	15,600
2008	444,898.44	213,462	225,411	219,487	11.38	19,287
2009	14,014.85	6,364	6,720	7,295	11.42	639
2010	2,629.36	1,124	1,187	1,442	11.38	127
2011	3,560.30	1,415	1,494	2,066	11.37	182
2012	294.73	107	113	182	11.36	16
2014	5,428.44	1,544	1,630	3,798	11.32	336

UGI UTILITIES, INC. - INFORMATION SERVICES
 READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2015	44,230.06	10,465	11,051	33,179	11.29	2,939
2016	33,847.95	6,160	6,505	27,343	11.24	2,433
2017	5,122.43	608	642	4,480	11.14	402
	1,970,709.34	1,192,701	1,259,462	711,247		62,433
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 3.17

**PART VIII. 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
2014 TRANSACTION YEAR				
364.00	134,248.00	205,410.00		205,410.00-
365.00	91,658.00	63,043.00		63,043.00-
366.00		2,781.00		2,781.00-
367.00	68,353.00	9,392.00		9,392.00-
368.10	829.00	708.00		708.00-
368.20	34,107.00	13,090.00		13,090.00-
369.00	11,789.00	63,878.00		63,878.00-
370.10	21,741.00			
370.20	2,207.00	3,442.00		3,442.00-
370.30	6,637.00			
371.00	510.00-	23,317.00		23,317.00-
373.00	63,917.00	7,986.00		7,986.00-
391.00	12,134.00			
391.10	180,984.00			
394.00	13,931.00			
397.00	14,371.00			
	656,396.00	393,047.00		393,047.00-
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-

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
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-
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-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
362.00	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-
TOTAL	6,118,006.00	2,877,778.00	61,962.00	2,815,816.00-

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
2014 TRANSACTION YEAR				
391.00	4,540.00			
391.10	12,429.00			
	16,969.00			
2015 TRANSACTION YEAR				
390.20	1,448,677.00			
391.00	812,862.00			
391.10	93,647.00			
	2,355,186.00			
2016 TRANSACTION YEAR				
391.00	22,767.00			
391.10	653,875.00			
	676,642.00			
2017 TRANSACTION YEAR				
391.00	23,206.00			
391.10	6,436.00			
	29,642.00			
2018 TRANSACTION YEAR				
391.10	126,305.00			
	126,305.00			
TOTAL	3,204,744.00			

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
2014 TRANSACTION YEAR				
391.00	4,810.00			
391.10	781,032.00			
	785,842.00			
2015 TRANSACTION YEAR				
391.00	36,527.00			
391.10	925,747.00			
	962,274.00			
2016 TRANSACTION YEAR				
391.00	13,272.00			
391.10	1,428,497.00			
	1,441,769.00			
2017 TRANSACTION YEAR				
391.10	965,687.00			
391.30	6,386,475.00			
	7,352,162.00			
2018 TRANSACTION YEAR				
391.00	24,630.00			
391.10	611,365.00			
391.30	10,591,769.00			
	11,227,764.00			
TOTAL	21,769,811.00			