

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

UGI GAS EXHIBIT C (FULLY PROJECTED FUTURE)

2021 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2021**

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

**UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S
SUPPLEMENT NO. 6**

DOCKET NO. R-2019-3015162

Issued: January 28, 2020

Effective: March 28, 2020

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2019-3015162

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2021

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



*Excellence Delivered **As Promised***

January 23, 2020

Mr. Anton R. Hummer
Controller and Principal Accounting Officer
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2021 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2020".

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
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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2021.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation as of September 30, 2021, are set forth in Table 1 and are based on company data through 2017. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the most recent service life study report in January 2019 as part of the gas rate filing.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2021, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations as of September 30, 2021, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-12 summarize the results of the depreciation study as of September 30, 2021 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2021, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2021. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2021. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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



UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2021

ACCOUNT (1)	PROBABLE RETIREMENT	SURVIVOR	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
	YEAR (2)	CURVE (3)				RATE (7)	AMOUNT (8)	
GAS PLANT								
PRODUCTION PLANT								
305		FULLY ACCRUED *	0	(14,821)	14,821	-	0	
325.2		55 - S0.5	163,100	162,070	1,030	0.02	35	
325.4		60 - R1	30,277	29,681	596	0.06	19	
328		FULLY ACCRUED	1,263	1,263	0	-	0	
329		FULLY ACCRUED	44,785	44,783	2	-	0	
330		FULLY ACCRUED	18,209	18,210	(1)	-	0	
331		FULLY ACCRUED	24,441	24,441	0	-	0	
332		47 - L0	750,689	724,803	25,886	0.13	1,004	
334		24 - O3	89,725	79,835	9,890	0.68	614	
335		30 - S0.5	49,604	49,461	143	0.04	19	
337		FULLY ACCRUED	11,062	11,062	0	-	0	
TOTAL PRODUCTION PLANT			1,183,155	1,130,788	52,367	0.14	1,691	
STORAGE PLANT								
352.01		FULLY ACCRUED *	0	(19,964)	19,964	-	0	
TOTAL STORAGE PLANT			0	(19,964)	19,964	-	0	
TRANSMISSION PLANT								
365.2		70 - R4	868,160	524,589	343,571	1.37	11,864	
366		30 - R1	248,104	152,465	95,639	2.37	5,869	
367		70 - R3	38,518,031	21,416,849	17,101,182	1.17	450,280	
369		49 - R2	6,170,122	3,869,009	2,301,113	1.53	94,608	
370		23 - R0.5	3,486,136	2,017,296	1,468,840	3.19	111,341	
371		35 - R2.5	140,637	128,216	12,421	0.88	1,232	
371.1		20 - R3	210,011	147,017	62,994	2.50	5,258	
TOTAL TRANSMISSION PLANT			49,641,201	28,255,441	21,385,760	1.37	680,452	
DISTRIBUTION PLANT								
374.2		75 - R3	3,345,151	1,331,872	2,013,279	1.29	43,109	
375		50 - S0.5	5,325,825	3,175,277	2,150,548	1.55	82,425	
376.1		73 - R2.5	666,558,235	178,973,692	487,584,543	1.55	10,298,871	
376.2	09-2027	65 - R1	2,120,235	1,607,538	512,697	4.38	92,836	
376.3		67 - R3	1,394,503,742	272,754,820	1,121,748,922	1.65	22,959,642	
376.5	09-2041	70 - R1	277,777	249,701	28,076	0.98	2,728	
378		47 - S0	135,082,679	22,757,386	112,325,293	3.00	4,049,874	
379		45 - R2	20,526,673	7,624,620	12,902,053	2.34	479,346	
380		46 - S1	1,210,144,530	375,032,798	835,111,732	2.45	29,686,611	
381		35 - R2	135,363,595	53,567,652	81,795,943	3.05	4,126,059	
381.1		17 - S3	24,795,395	18,587,662	6,207,733	3.47	860,676	
382		46 - S1	103,822,867	34,632,496	69,190,371	2.40	2,491,094	
383		46 - S1	10,031,117	5,383,231	4,647,886	2.07	207,150	
384		46 - S1	20,129,279	8,538,172	11,591,107	2.11	424,135	
385		45 - R2	35,423,963	16,561,456	18,862,507	2.02	716,158	
386		46 - S1	337,967	162,947	175,020	2.14	7,236	
386.1		45 - R2	953,218	648,053	305,165	1.60	15,260	
386.2		25 - R3	24,705	24,435	270	0.32	80	
386.3			0	2,459	(2,459)	-	0	
387		35 - R2.5	4,694,731	2,822,326	1,872,405	2.12	99,344	
387.1		25 - SQ	1,490,664	1,464,426	26,238	0.30	4,400	
TOTAL DISTRIBUTION PLANT			3,774,952,348	1,005,903,019	2,769,049,329	2.03	76,647,034	



UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2021

ACCOUNT (1)	PROBABLE RETIREMENT	SURVIVOR	ORIGINAL COST (4)	BOOK	FUTURE	CALCULATED	
	YEAR (2)	CURVE (3)		RESERVE (5)	BOOK ACCRUALS (6)	RATE (7)	AMOUNT (8)
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS**	118,970,668	39,334,613	79,636,055	4.08	4,850,432
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	FULLY ACCRUED	85,127	85,127	0	-	0
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	9,368,117	1,891,024	7,477,093	4.96	464,597
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	381,972	150,664	231,308	9.21	35,184
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	941,444	699,201	242,243	15.12	142,305
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	2,794,893	791,523	2,003,370	14.10	394,153
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	11,471,719	3,185,999	8,285,720	11.35	1,301,842
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	12 - L3	9,927,448	1,277,563	8,649,885	9.49	942,535
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	4,738,700	1,088,599	3,650,101	9.00	426,717
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	1,220,000	492,049	727,951	6.74	82,230
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		2,311,284	1,501,131	810,153		1,592,799
393	STORES EQUIPMENT	20 - SQ	17,606	5,346	12,260	5.03	885
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	33,238,792	11,502,644	21,736,148	5.40	1,793,913
395	LABORATORY EQUIPMENT	20 - SQ	437,779	90,041	347,738	5.05	22,099
396	POWER OPERATED EQUIPMENT	15 - L2	6,616,454	1,607,992	5,008,462	7.98	527,732
397	COMMUNICATION EQUIPMENT	10 - SQ	908,753	374,065	534,688	11.24	102,110
398	MISCELLANEOUS EQUIPMENT	15 - SQ	9,639,006	1,813,601	7,825,405	6.54	630,032
TOTAL GENERAL PLANT			213,069,762	65,891,182	147,178,580	6.25	13,309,565
TOTAL DEPRECIABLE GAS PLANT			4,038,846,466	1,101,160,466	2,937,686,000	2.24	90,638,742
NONDEPRECIABLE PLANT							
301	ORGANIZATION		166,477				
302	FRANCHISES AND CONSENTS		193,597				
303	MISCELLANEOUS INTANGIBLE PLANT		289,868				
304.1	LAND AND LAND RIGHTS - LAND		375,198				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS		6,454				
325.1	PRODUCING LANDS		13,029				
325.5	OTHER LAND		1,134				
365.1	LAND		47,323				
374.1	LAND AND LAND RIGHTS - LAND		849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS		7,094,605				
389.1	LAND AND LAND RIGHTS - LAND		3,273,828				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS		1,313				
TOTAL NONDEPRECIABLE PLANT			12,312,173				
TOTAL GAS PLANT			4,051,158,639				



UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2021

ACCOUNT (1)	PROBABLE RETIREMENT	SURVIVOR	ORIGINAL COST (4)	BOOK	FUTURE	CALCULATED		
	YEAR (2)	CURVE (3)		RESERVE (5)	BOOK ACCRUALS (6)	RATE (7)	AMOUNT (8)	
OTHER UTILITY PLANT								
COMMON PLANT								
301			138,964					
389.1			6,947,108					
390.1			29,899,361	2,551,321	27,348,040	2.90	868,169	
391	01-2069	70 - R1	1,056,425	423,817	632,608	6.20	65,535	
391.1		20 - SQ	139,971	122,703	17,268	8.22	11,512	
391.1		5 - SQ	71,637	70,952	685	0.49	351	
392.1		7 - L2.5						
TOTAL COMMON PLANT			38,253,466	3,168,793	27,998,601	2.48	945,567	
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%			33,827,540	2,802,164	24,759,162		836,165	
INFORMATION SERVICES (IS)								
391			36,837	33,590	3,247	4.88	1,796	
391.1		20 - SQ	17,035,480	10,967,724	6,067,756	19.05	3,244,980	
391.2	09-2025	5 - SQ	2,803,866	0	2,803,866	25.00	700,966	
391.3		SQUARE	48,271,125	10,856,600	37,414,525	9.89	4,774,407	
391.4		10 - SQ	188,415,910	39,102,010	149,313,900	6.88	12,969,290	
391.4		15 - SQ						
TOTAL INFORMATION SERVICES			256,563,218	60,959,924	195,603,294	8.45	21,691,439	
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%			241,477,301	57,375,480	184,101,820		20,415,982	
READING SERVICE CENTER								
390.1	06-2030	80 - R1.5	2,060,918	1,452,050	608,868	3.46	71,221	
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%			192,696	135,766	56,929		6,659	
EMPIRE YARD BUILDING								
390.1	12-2047	80 - R1.5	14,623,728	7,817,467	6,806,261	3.06	447,414	
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%			1,906,934	1,019,398	887,536		58,343	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS			273,205,211	59,022,480	207,916,517		21,187,145	
TOTAL PLANT IN SERVICE			4,324,363,850	1,160,182,946	3,145,602,517		111,825,887	
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>								<i>7,851,440</i>
GRAND TOTAL			4,324,363,850	1,160,182,946	3,145,602,517		119,677,327	

* ACCOUNTS 305 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

*** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2020 PROJECTED TO SEPTEMBER 30, 2021

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)
GAS PLANT									
PRODUCTION PLANT									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	(224,596)	0	209,775	0	0	0	0	(14,821)	0.00
325.2 PRODUCING LEASEHOLDS	162,037	33	0	0	0	0	0	162,070	99.37
325.4 RIGHTS-OF-WAY	29,660	21	0	0	0	0	0	29,681	98.03
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,119	0	91	0	0	0	0	18,210	100.01
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	0	0	0	24,441	100.00
332 FIELD LINES	723,752	1,051	0	0	0	0	0	724,803	96.55
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	78,967	664	204	0	0	0	0	79,835	88.98
335 DRILLING AND CLEANING EQUIPMENT	49,441	20	0	0	0	0	0	49,461	99.71
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
TOTAL PRODUCTION PLANT	918,929	1,789	210,070	0	0	0	0	1,130,788	95.57
STORAGE PLANT									
352.01 WELL CONSTRUCTION	(35,934)	0	15,970	0	0	0	0	(19,964)	0.00
TOTAL STORAGE PLANT	(35,934)	0	15,970	0	0	0	0	(19,964)	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	512,608	11,981	0	0	0	0	0	524,589	60.43
366 STRUCTURES AND IMPROVEMENTS	145,965	6,500	0	0	0	0	0	152,465	61.45
367 MAINS	20,962,336	454,513	0	0	0	0	0	21,416,849	55.60
369 MEASURING AND REGULATING STATION EQUIPMENT	3,772,103	96,254	652	0	0	0	0	3,869,009	62.71
370 COMMUNICATION EQUIPMENT	1,898,767	118,529	0	0	0	0	0	2,017,296	57.87
371 OTHER EQUIPMENT	126,922	1,294	0	0	0	0	0	128,216	91.17
371.1 TESTING EQUIPMENT	141,599	5,418	0	0	0	0	0	147,017	70.00
TOTAL TRANSMISSION PLANT	27,560,300	694,489	652	0	0	0	0	28,255,441	56.92
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,288,385	43,487	0	0	0	0	0	1,331,872	39.82
375 STRUCTURES AND IMPROVEMENTS	3,083,355	84,903	7,019	0	0	0	0	3,175,277	59.62
376.1 MAINS - PRIMARILY STEEL	172,302,326	9,858,244	829,365	(3,418,944)	0	(597,299)	0	178,973,692	26.85
376.2 MAINS - CAST IRON	1,987,622	71,244	219,341	(353,373)	0	(317,296)	0	1,607,538	75.82
376.3 MAINS - PLASTIC	254,148,300	21,497,127	274,392	(2,859,963)	0	(305,036)	0	272,754,820	19.56
376.5 MAINS - PRIMARILY WROUGHT IRON	260,764	2,826	0	(13,889)	0	0	0	249,701	89.89
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	21,782,134	3,542,906	201,542	(2,103,929)	257,228	(922,495)	0	22,757,386	16.85
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	7,134,636	489,984	0	0	0	0	0	7,624,620	37.14
380 SERVICES	354,900,153	28,709,346	4,882,872	(7,680,851)	0	(5,778,722)	0	375,032,798	30.99
381 METERS	50,640,794	4,079,150	1,439	(1,152,601)	0	(1,130)	0	53,567,652	39.57
381.1 METERS - ERTS	17,691,394	896,268	0	0	0	0	0	18,587,662	74.96
382 METER INSTALLATIONS	32,193,047	2,395,259	330,170	(163,198)	0	(122,782)	0	34,632,496	33.36
383 HOUSE REGULATORS	4,139,470	264,855	978,906	0	0	0	0	5,383,231	53.67
384 HOUSE REGULATOR INSTALLATIONS	8,316,043	404,004	16,180	(113,022)	0	(85,033)	0	8,538,172	42.42
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	15,825,083	727,225	9,148	0	0	0	0	16,561,456	46.75
386 OTHER PROPERTY ON CUSTOMERS PREMISES	155,546	7,401	0	0	0	0	0	162,947	48.21
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	632,325	15,728	0	0	0	0	0	648,053	67.99
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,331	104	0	0	0	0	0	24,435	98.91
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	2,459	0	0	0	0	0	0	2,459	0.00
387 OTHER EQUIPMENT	2,718,268	102,415	1,643	0	0	0	0	2,822,326	60.12
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,459,954	4,472	0	0	0	0	0	1,464,426	98.24
TOTAL DISTRIBUTION PLANT	950,686,389	73,196,948	7,752,017	(17,859,770)	257,228	(8,129,793)	0	1,005,903,019	26.65



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2020 PROJECTED TO SEPTEMBER 30, 2021

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRAUL (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)
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	35,868,087	4,556,128	94,014	(1,076,015)	0	(107,601)	0	39,334,613	33.06
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	77,734	7,393	0	0	0	0	0	85,127	100.00
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,508,252	435,760	0	(52,988)	0	0	0	1,891,024	20.19
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	120,901	34,861	0	(5,098)	0	0	0	150,664	39.44
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	674,026	149,939	0	(124,764)	0	0	0	699,201	74.27
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	461,183	331,483	(1,143)	0	0	0	0	791,523	28.32
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	2,097,044	1,124,053	(15,608)	(20,124)	690	(56)	0	3,185,999	27.77
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	783,530	792,702	(6,468)	(301,708)	10,345	(838)	0	1,277,563	12.87
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	886,797	344,836	(4,780)	(142,753)	4,895	(396)	0	1,088,599	22.97
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	467,210	63,454	(429)	(39,429)	1,352	(109)	0	492,049	40.33
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	5,125,522	1,592,799	0	(5,217,190)	0	0	0	1,501,131	64.95
393 STORES EQUIPMENT	7,542	896	0	(3,092)	0	0	0	5,346	30.36
394 TOOLS, SHOP AND GARAGE EQUIPMENT	10,330,419	1,734,818	0	(562,593)	0	0	0	11,502,644	34.61
395 LABORATORY EQUIPMENT	67,933	22,108	0	0	0	0	0	90,041	20.57
396 POWER OPERATED EQUIPMENT	1,237,150	465,361	(1,831)	(92,915)	289	(62)	0	1,607,992	24.30
397 COMMUNICATION EQUIPMENT	274,054	108,110	0	(8,099)	0	0	0	374,065	41.16
398 MISCELLANEOUS EQUIPMENT	1,329,145.00	478,491.00	5,965.00	-	-	-	0	1,813,601.00	18.82
TOTAL GENERAL PLANT	61,316,529	12,243,192	69,720	(7,646,768)	17,571	(109,062)	0	65,891,182	30.92
TOTAL DEPRECIABLE GAS PLANT	1,040,446,213	86,136,418	8,048,429	(25,506,538)	274,799	(8,238,855)	0	1,101,160,466	27.26
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	1,621,451	929,870	0	0	0	0	0	2,551,321	8.53
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	378,788	70,384	0	(25,355)	0	0	0	423,817	40.12
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	130,072	10,873	0	(18,242)	0	0	0	122,703	87.66
392.1 TRANSPORTATION EQUIPMENT - CARS	70,307	645	0	0	0	0	0	70,952	99.04
TOTAL COMMON PLANT	2,200,618	1,011,772	0	(43,597)	0	0	0	3,168,793	10.17
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%	1,946,006	894,710	0	(38,552)	0	0	0	2,802,164	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	35,446	1,913	0	(3,769)	0	0	0	33,590	91.19
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	9,856,098	3,568,768	0	(2,457,142)	0	0	0	10,967,724	64.38
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	0	0	0	0	0	0	0	0.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	6,836,820	4,044,045	0	(24,265)	0	0	0	10,856,600	22.49
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	30,006,607	10,756,300	0	(1,660,897)	0	0	0	39,102,010	20.75
TOTAL INFORMATION SERVICES	46,734,971	18,371,026	0	(4,146,073)	0	0	0	60,959,924	23.76
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%	43,986,955	17,290,809	0	(3,902,284)	0	0	0	57,375,480	
READING SERVICE CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,380,330	71,720	0	0	0	0	0	1,452,050	70.46
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%	129,060	6,706	0	0	0	0	0	135,766	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	7,309,443	614,115	0	(106,091)	0	0	0	7,817,467	53.46
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%	953,151	80,081	0	(13,834)	0	0	0	1,019,398	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS	44,850,750	18,098,732	0	(3,927,002)	0	0	0	59,022,480	
TOTAL DEPRECIABLE PLANT IN SERVICE	1,085,296,963	104,235,150	8,048,429	(29,433,540)	274,799	(8,238,855)	0	1,160,182,946	

* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT* (8)
GAS PLANT							
PRODUCTION PLANT							
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	-	0
325.2 PRODUCING LEASEHOLDS	163,100	0	0	0	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	0	30,277	0.07	21
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	0	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	0	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	24,441	-	0
332 FIELD LINES	750,689	0	0	0	750,689	0.14	1,051
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	0	89,725	0.74	664
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	0	49,604	0.04	20
337 OTHER EQUIPMENT	11,062	0	0	0	11,062	-	0
TOTAL PRODUCTION PLANT	1,183,155	0	0	0	1,183,155		1,789
STORAGE PLANT							
352.01 WELL CONSTRUCTION	0	0	0	0	0	-	0
TOTAL STORAGE PLANT	0	0	0	0	0		0
TRANSMISSION PLANT							
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	1.38	11,981
366 STRUCTURES AND IMPROVEMENTS	248,104	0	0	0	248,104	2.62	6,500
367 MAINS	38,518,031	0	0	0	38,518,031	1.18	454,513
369 MEASURING AND REGULATING STATION EQUIPMENT	6,170,122	0	0	0	6,170,122	1.56	96,254
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	0	3,486,136	3.40	118,529
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	0.92	1,294
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	2.58	5,418
TOTAL TRANSMISSION PLANT	49,641,201	0	0	0	49,641,201		694,489
DISTRIBUTION PLANT							
374.2 RIGHTS-OF-WAY	3,345,151	0	0	0	3,345,151	1.30	43,487
375 STRUCTURES AND IMPROVEMENTS	5,325,825	0	0	0	5,325,825	1.60	84,903
376.1 MAINS - PRIMARILY STEEL	621,223,941	48,753,238	(3,418,944)	0	666,558,235	1.54	9,858,244
376.2 MAINS - CAST IRON	2,473,608	0	(353,373)	0	2,120,235	3.10	71,244
376.3 MAINS - PLASTIC	1,242,978,447	154,385,258	(2,859,963)	0	1,394,503,742	1.64	21,497,127
376.5 MAINS - PRIMARILY WROUGHT IRON	291,666	0	(13,889)	0	277,777	0.99	2,826
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	110,409,760	26,776,848	(2,103,929)	0	135,082,679	2.92	3,542,906
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	20,526,673	0	0	0	20,526,673	2.39	489,984
380 SERVICES	1,139,333,161	78,492,220	(7,680,851)	0	1,210,144,530	2.45	28,709,346
381 METERS	129,611,696	6,904,500	(1,152,601)	0	135,363,595	3.08	4,079,150
381.1 METERS - ERTS	22,705,395	2,090,000	0	0	24,795,395	3.78	896,268
382 METER INSTALLATIONS	95,715,830	8,270,235	(163,198)	0	103,822,867	2.41	2,395,259
383 HOUSE REGULATORS	10,031,117	0	0	0	10,031,117	2.64	264,855
384 HOUSE REGULATOR INSTALLATIONS	19,087,301	1,155,000	(113,022)	0	20,129,279	2.07	404,004
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35,148,963	275,000	0	0	35,423,963	2.06	727,225
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	0	337,967	2.19	7,401
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	953,218	0	0	0	953,218	1.65	15,728
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	0.42	104
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	0	0	0	0	-	0
387 OTHER EQUIPMENT	4,694,731	0	0	0	4,694,731	2.18	102,415
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	0.30	4,472
TOTAL DISTRIBUTION PLANT	3,465,709,819	327,102,299	(17,859,770)	0	3,774,952,348		73,196,948



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL PLANT							
390.1 STRUCTURES AND IMPROVEMENTS	107,309,722	12,736,962	(1,076,015)	0	118,970,668	4.07	4,556,128
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	0	0	0	85,127	8.68	7,393
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,391,104	1,030,001	(52,988)	0	9,368,117	4.94	435,760
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	387,070	0	(5,098)	0	381,972	9.06	34,861
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	1,066,208	0	(124,764)	0	941,444	14.82	149,939
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	-	0	0	0	0	-	0
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	1,950,667	844,226	0	0	2,794,893	14.29	331,483
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	8,463,171	3,028,672	(20,124)	0	11,471,719	11.48	1,124,053
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	7,482,019	2,747,137	(301,708)	0	9,927,448	9.28	792,702
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,545,929	1,335,524	(142,753)	0	4,738,700	8.45	344,836
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	889,505	369,924	(39,429)	0	1,220,000	6.14	63,454
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	7,528,474	0	(5,217,190)	0	2,311,284		1,592,799
393 STORES EQUIPMENT	20,698	0	(3,092)	0	17,606	4.71	896
394 TOOLS, SHOP AND GARAGE EQUIPMENT	30,000,453	3,800,932	(562,593)	0	33,238,792	5.54	1,734,818
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	5.05	22,108
396 POWER OPERATED EQUIPMENT	5,011,598	1,697,771	(92,915)	0	6,616,454	8.13	465,361
397 COMMUNICATION EQUIPMENT	916,852	0	(8,099)	0	908,753	11.85	108,110
398 MISCELLANEOUS EQUIPMENT	5,730,418	3,908,588	0	0	9,639,006	6.46	478,491
TOTAL GENERAL PLANT	189,216,794	31,499,737	(7,646,768)	0	213,069,762		12,243,192
TOTAL DEPRECIABLE GAS PLANT	3,705,750,969	358,602,036	(25,506,538)	0	4,038,846,466		86,136,418
NONDEPRECIABLE PLANT							
301 ORGANIZATION	166,477	0	0	0	166,477		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	0	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	0	6,454		
325.1 PRODUCING LANDS	13,029	0	0	0	13,029		
325.5 OTHER LAND	1,134	0	0	0	1,134		
365.1 LAND	47,323	0	0	0	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,094,605	0	0	0	7,094,605		
389.1 LAND AND LAND RIGHTS - LAND	3,273,828	0	0	0	3,273,828		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313		
TOTAL NONDEPRECIABLE PLANT	12,312,173	0	0	0	12,312,173		
TOTAL GAS PLANT	3,718,063,142	358,602,036	(25,506,538)	0	4,051,158,639		



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT* (8)
OTHER UTILITY PLANT							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	29,899,361	0	0	0	29,899,361	3.11	929,870
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,081,780	0	(25,355)	0	1,056,425	6.59	70,384
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	158,213	0	(18,242)	0	139,971	7.33	10,873
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	71,637	0.90	645
TOTAL COMMON PLANT	38,297,063	0	(43,597)	0	38,253,466		1,011,772
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%	33,866,092	0	(38,552)	0	33,827,540		894,710
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,606	0	(3,769)	0	36,837	4.96	1,913
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	19,492,622	0	(2,457,142)	0	17,035,480	19.65	3,568,768
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	2,803,866	0	0	0	2,803,866		0
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	32,895,390	15,400,000	(24,265)	0	48,271,125	10.24	4,044,045
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	155,576,807	34,500,000	(1,660,897)	0	188,415,910	6.89	10,756,300
TOTAL INFORMATION SERVICES	210,809,291	49,900,000	(4,146,073)	0	256,563,218		18,371,026
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%	198,413,705	46,965,880	(3,902,284)	0	241,477,301		17,290,809
READING SERVICE CENTER							
390.1 STRUCTURES AND IMPROVEMENTS	2,060,918	0	0	0	2,060,918	3.48	71,720
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%	192,696	0	0	0	192,696		6,706
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS	13,668,903	1,060,916	(106,091)	0	14,623,728	4.20	614,115
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%	1,782,425	138,343	(13,834)	0	1,906,934		80,081
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS	230,304,676	46,827,537	(3,927,002)	0	273,205,211		18,098,732
TOTAL PLANT IN SERVICE	3,948,367,818	405,429,573	(29,433,540)	0	4,324,363,850		104,235,150

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		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)		
GAS PLANT												
PRODUCTION PLANT												
305	0	74,121	0	(6)	0	0	0	0	0	0	74,115	14,823
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	0	0	0	0	0	0	0	0	0	0	0
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	2	0	0	0	0	0	0	0	0	2	0
335	0	0	0	0	0	0	0	0	0	0	0	0
337	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	74,123	0	(6)	0	0	0	0	0	0	74,117	14,823
STORAGE PLANT												
352.01	0	79,852	0	0	0	0	0	0	0	0	79,852	15,970
TOTAL	0	79,852	0	0	0	0	0	0	0	0	79,852	15,970
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	0	0	0
369	0	0	0	1,147	0	131	0	0	0	0	1,278	256
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	1,147	0	131	0	0	0	0	1,278	256
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	35,280	0	(184)	0	0	0	0	0	0	35,096	7,019
376.1	9,141	1,068,995	4,146	1,112,569	(23,558)	527,144	0	591,380	0	597,299	3,887,116	777,424
376.2	0	361,280	0	545,838	(16,292)	(284,507)	0	317,296	0	317,296	1,240,911	248,182
376.3	0	347,808	0	365,481	0	197,897	0	296,424	0	305,036	1,512,646	302,529
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(59,792)	287,084	(216,520)	339,196	(38,301)	154,135	(169,480)	607,803	(257,228)	922,495	1,569,392	313,879
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	5,711,858	0	5,717,004	0	3,425,191	0	3,507,261	0	5,778,722	24,140,036	4,828,008
381	0	2,218	0	3,138	0	770	0	1,069	0	1,130	8,325	1,664
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	581,870	0	328,078	0	262,633	0	114,316	0	122,782	1,409,679	281,935
383	0	3,530,065	0	1,356,927	0	(54,424)	0	0	0	0	4,832,568	966,514
384	0	1,442	0	688	0	(2)	0	77,303	0	85,033	164,464	32,893
385	0	11,977	0	25,192	0	4,047	0	0	0	0	41,216	8,243
386	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	7,552	0	0	0	0	0	0	0	0	7,552	1,510
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(50,651)	11,947,429	(212,374)	9,793,927	(78,151)	4,232,884	(169,480)	5,512,852	(257,228)	8,129,793	38,849,001	7,769,800



UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		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)		
GENERAL PLANT												
390.1	0	78,311	0	(705)	0	76,973	0	74,421	0	107,601	336,601	67,320
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	(2,951)	228	0	7	0	0	(1,416)	115	0	0	(4,017)	(804)
392.2	(43,651)	3,374	0	101	0	0	(13,843)	1,121	(690)	56	(53,532)	(10,707)
392.3	(18,315)	1,416	0	42	0	0	(5,374)	435	(10,345)	838	(31,303)	(6,261)
392.4	(15,974)	1,235	0	37	0	0	0	0	(4,895)	396	(19,202)	(3,841)
392.5	(1,119)	87	0	3	0	0	(514)	42	(1,352)	109	(2,744)	(548)
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	(3,100)	663	0	0	0	0	0	0	(289)	62	(2,664)	(533)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	26,099	0	3,075	0	652	0	0	0	0	29,826	5,965
TOTAL	(85,110)	111,413	0	2,559	0	77,625	(21,147)	76,134	(17,571)	109,062	252,965	50,591
TOTAL GAS PLANT	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	(190,627)	5,588,986	(274,799)	8,238,855	39,257,213	7,851,440
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	(190,627)	5,588,986	(274,799)	8,238,855	39,257,213	7,851,440

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

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1850	2,795	2,795				0.0
1862	16	16				0.0
1868	72	72				0.0
1875						0.0
1879	1	1				0.0
1880	569	569				0.0
1881	484	484				0.0
1883	102	102				0.0
1886	2	2				0.0
1888	42	42				0.0
1889	4,373	4,373				0.0
1890	24	24				0.0
1891	153	153				0.0
1892	1,503	1,503				0.0
1893	185	183	2		2	0.0
1894	2,838	2,836	2		4	0.0
1895	2,671	2,670	1		5	0.0
1896	700	688	12		17	0.0
1897	5,101	5,073	28		45	0.0
1898	20,894	20,883	11		56	0.0
1899	9,924	9,885	39		95	0.0
1900	812	784	28		123	0.0
1901	79,432	79,284	148		271	0.0
1902	17,325	17,277	48		319	0.0
1903	47,518	47,372	146		465	0.0
1904	68,549	68,094	455		920	0.0
1905	53,454	53,189	265		1,185	0.0
1906	13,008	12,494	514		1,699	0.0
1907	24,704	23,862	842		2,541	0.0
1908	39,143	37,444	1,699		4,240	0.0
1909	21,532	21,004	528		4,768	0.0
1910	18,898	17,388	1,510		6,278	0.0
1911	45,053	39,348	5,705		11,983	0.0
1912	30,388	26,476	3,912		15,895	0.0
1913	62,127	60,131	1,996		17,891	0.0
1914	60,037	55,332	4,705		22,596	0.0
1915	35,804	32,692	3,112		25,708	0.0
1916	27,800	25,896	1,904		27,612	0.0
1917	23,907	22,795	1,112		28,724	0.0
1918	18,929	17,450	1,479		30,203	0.0
1919	37,763	35,092	2,671		32,874	0.0
1920	55,261	51,744	3,517		36,391	0.0
1921	97,075	89,705	7,370		43,761	0.0
1922	106,723	95,903	10,820		54,581	0.0
1923	108,098	96,697	11,401		65,982	0.0
1924	419,927	383,385	36,542		102,524	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1925	199,998	181,755	18,243		120,767	0.0
1926	388,180	349,420	38,760		159,527	0.0
1927	241,884	224,901	16,983		176,510	0.0
1928	262,717	242,227	20,490		197,000	0.0
1929	224,485	201,048	23,437		220,437	0.0
1930	498,567	442,982	55,585		276,022	0.0
1931	443,664	393,243	50,421		326,443	0.0
1932	120,441	113,291	7,150		333,593	0.0
1933	169,053	165,132	3,921		337,514	0.0
1934	41,988	38,980	3,008		340,522	0.0
1935	49,815	46,710	3,105		343,627	0.0
1936	57,934	51,935	5,999		349,626	0.0
1937	59,096	55,726	3,370		352,996	0.0
1938	42,576	39,867	2,709		355,705	0.0
1939	66,663	61,023	5,640		361,345	0.0
1940	89,635	82,984	6,651		367,996	0.0
1941	182,987	172,206	10,781		378,777	0.0
1942	78,526	72,376	6,150		384,927	0.0
1943	34,541	32,286	2,255		387,182	0.0
1944	45,305	42,999	2,306		389,488	0.0
1945	50,613	47,301	3,312		392,800	0.0
1946	492,157	409,813	82,344		475,144	0.0
1947	205,249	181,305	23,944		499,088	0.0
1948	283,014	244,664	38,350		537,438	0.0
1949	646,284	581,229	65,055		602,493	0.0
1950	2,198,927	1,794,733	404,194		1,006,687	0.0
1951	706,677	591,593	115,084		1,121,771	0.0
1952	2,130,170	1,778,854	351,316		1,473,087	0.1
1953	1,538,337	1,213,458	324,879		1,797,966	0.1
1954	2,161,103	1,745,636	415,467		2,213,433	0.1
1955	3,107,182	2,559,995	547,187		2,760,620	0.1
1956	2,914,104	2,226,304	687,800		3,448,420	0.1
1957	5,213,067	4,131,322	1,081,745		4,530,165	0.2
1958	3,917,710	2,954,775	962,935		5,493,100	0.2
1959	3,953,665	2,957,588	996,077		6,489,177	0.2
1960	5,044,865	3,784,347	1,260,518		7,749,695	0.3
1961	5,339,111	4,034,476	1,304,635		9,054,330	0.3
1962	4,381,814	3,206,144	1,175,670		10,230,000	0.3
1963	6,079,421	4,381,510	1,697,911		11,927,911	0.4
1964	7,345,369	5,192,183	2,153,186		14,081,097	0.5
1965	9,215,627	6,848,883	2,366,744		16,447,841	0.6
1966	9,003,082	6,458,897	2,544,185		18,992,026	0.6
1967	9,196,718	6,508,590	2,688,128		21,680,154	0.7
1968	10,847,637	7,479,385	3,368,252		25,048,406	0.9
1969	11,447,055	7,811,659	3,635,396		28,683,802	1.0
1970	10,476,008	7,174,897	3,301,111		31,984,913	1.1

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1971	9,938,883	6,696,252	3,242,631		35,227,544	1.2
1972	11,167,775	7,410,447	3,757,328		38,984,872	1.3
1973	10,161,638	6,779,777	3,381,861		42,366,733	1.4
1974	10,568,867	7,112,536	3,456,331		45,823,064	1.6
1975	9,029,426	5,878,535	3,150,891		48,973,955	1.7
1976	8,695,162	5,635,386	3,059,776		52,033,731	1.8
1977	10,950,911	6,927,061	4,023,850		56,057,581	1.9
1978	10,647,905	6,566,529	4,081,376		60,138,957	2.0
1979	15,888,224	9,624,274	6,263,950		66,402,907	2.3
1980	28,077,776	17,009,060	11,068,716		77,471,623	2.6
1981	27,543,530	16,449,449	11,094,081		88,565,704	3.0
1982	27,215,144	17,491,529	9,723,615		98,289,319	3.3
1983	14,667,873	9,676,105	4,991,768		103,281,087	3.5
1984	18,951,584	12,237,493	6,714,091		109,995,178	3.7
1985	23,262,983	14,902,040	8,360,943		118,356,121	4.0
1986	27,722,012	17,131,633	10,590,379		128,946,500	4.4
1987	31,695,082	19,597,042	12,098,040		141,044,540	4.8
1988	42,194,867	24,907,319	17,287,548		158,332,088	5.4
1989	47,145,724	27,628,832	19,516,892		177,848,980	6.1
1990	50,116,974	28,985,991	21,130,983		198,979,963	6.8
1991	38,949,791	22,366,160	16,583,631		215,563,594	7.3
1992	44,732,191	25,550,496	19,181,695		234,745,289	8.0
1993	33,427,603	18,688,602	14,739,001		249,484,290	8.5
1994	50,814,980	27,968,822	22,846,158		272,330,448	9.3
1995	59,967,284	30,322,809	29,644,475		301,974,923	10.3
1996	63,038,226	30,595,038	32,443,188		334,418,111	11.4
1997	74,363,116	35,135,978	39,227,138		373,645,249	12.7
1998	60,746,887	28,359,148	32,387,739		406,032,988	13.8
1999	48,040,234	22,180,390	25,859,844		431,892,832	14.7
2000	61,278,562	26,267,892	35,010,670		466,903,502	15.9
2001	58,496,454	25,257,557	33,238,897		500,142,399	17.0
2002	58,603,319	25,354,316	33,249,003		533,391,402	18.2
2003	58,751,518	23,456,986	35,294,532		568,685,934	19.4
2004	77,036,310	31,052,513	45,983,797		614,669,731	20.9
2005	69,160,210	25,495,352	43,664,858		658,334,589	22.4
2006	65,393,021	25,211,980	40,181,041		698,515,630	23.8
2007	65,715,290	22,586,263	43,129,027		741,644,657	25.3
2008	69,186,045	21,894,280	47,291,765		788,936,422	26.9
2009	66,667,309	19,122,995	47,544,314		836,480,736	28.5
2010	61,296,657	16,869,959	44,426,698		880,907,434	30.0
2011	87,092,158	21,734,256	65,357,902		946,265,336	32.2
2012	105,308,215	23,636,057	81,672,158		1,027,937,494	35.0
2013	124,876,154	24,990,716	99,885,438		1,127,822,932	38.4
2014	158,116,290	27,671,648	130,444,642		1,258,267,574	42.8
2015	183,807,180	28,113,938	155,693,242		1,413,960,816	48.1
2016	205,061,677	27,082,353	177,979,324		1,591,940,140	54.2

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2017	203,919,156	21,984,831	181,934,325		1,773,874,465	60.4
2018	283,946,671	24,528,966	259,417,705		2,033,292,170	69.2
2019	246,919,130	18,725,927	228,193,203		2,261,485,373	77.0
2020	335,042,005	13,013,131	322,028,874		2,583,514,247	88.0
2021	358,380,468	5,051,182	353,329,286		2,936,843,533	100.0
TOTAL	4,036,535,188	1,099,691,655	2,936,843,533			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT		PCT OF COL 4 TOTAL (6)
			(2)	(3)	(4)	(5)	
2003	7,183	5,459	1,724		1,724		0.0
2004	38,772	35,429	3,343		5,067		0.0
2005	39,966	27,091	12,875		17,942		0.1
2006	2,469	1,572	897		18,839		0.1
2007	878	523	355		19,194		0.1
2008	23,109	22,853	256		19,450		0.1
2009	4,753	2,441	2,312		21,762		0.1
2010	747,319	353,069	394,250		416,012		1.5
2014	22,225	21,540	685		416,697		1.5
2017	51,353	51,353			416,697		1.5
2018	88,618	71,350	17,268		433,965		1.5
2019	29,953,986	2,565,812	27,388,174		27,822,139		99.4
2020	186,765	10,301	176,464		27,998,603		100.0
SUBTOTAL	31,167,396	3,168,793	27,998,603				

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2002	6,694	6,492		202	202	0.0
2003	22,684	20,870		1,814	2,016	0.0
2004	5,699	4,959		740	2,756	0.0
2007	3,044,412	2,756,013		288,399	291,155	0.1
2008	2,908,998	2,452,092		456,906	748,061	0.4
2011	457,199	299,746		157,453	905,514	0.5
2012	3,526,648	3,098,261		428,387	1,333,901	0.7
2013	959,163	638,810		320,353	1,654,254	0.8
2014	1,484,161	957,474		526,687	2,180,941	1.1
2015	1,151,853	732,502		419,351	2,600,292	1.3
2016	2,599,294	1,122,376		1,476,918	4,077,210	2.1
2017	81,950,458	25,787,520		56,162,938	60,240,148	30.8
2018	6,845,520	4,169,525		2,675,995	62,916,143	32.2
2019	67,997,654	12,897,669		55,099,985	118,016,128	60.3
2020	33,702,779	4,185,305		29,517,474	147,533,602	75.4
2021	49,900,000	1,830,310		48,069,690	195,603,292	100.0
TOTAL	256,563,216	60,959,924		195,603,292		

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1974	574,898	491,973	82,925		82,925	13.6
1975	7,159	6,106	1,053		83,978	13.8
1976	1,630	1,385	245		84,223	13.8
1977	2,106	1,783	323		84,546	13.9
1978	554	467	87		84,633	13.9
1979	6,707	5,638	1,069		85,702	14.1
1980	28,234	23,637	4,597		90,299	14.8
1981	44,870	37,402	7,468		97,767	16.1
1982	428	363	65		97,832	16.1
1983	1,273	1,070	203		98,035	16.1
1984	1,922	1,611	311		98,346	16.2
1985	15,545	12,967	2,578		100,924	16.6
1986	1,123	931	192		101,116	16.6
1987	100	82	18		101,134	16.6
1989	40,014	32,476	7,538		108,672	17.8
1990	23,330	18,798	4,532		113,204	18.6
1992	95,013	75,650	19,363		132,567	21.8
1993	1,840	1,454	386		132,953	21.8
1994	27,142	21,240	5,902		138,855	22.8
1995	4,582	3,554	1,028		139,883	23.0
1996	248	191	57		139,940	23.0
1998	684	515	169		140,109	23.0
2000	72,144	53,062	19,082		159,191	26.1
2001	73,339	53,126	20,213		179,404	29.5
2002	5,527	3,941	1,586		180,990	29.7
2003	201	141	60		181,050	29.7
2004	1,509	1,042	467		181,517	29.8
2005	4,812	3,254	1,558		183,075	30.1
2006	458	303	155		183,230	30.1
2007	379,291	244,603	134,688		317,918	52.2
2008	444,898	279,510	165,388		483,306	79.4
2009	14,015	8,530	5,485		488,791	80.3
2010	2,629	1,547	1,082		489,873	80.5
2011	3,560	2,012	1,548		491,421	80.7
2012	295	159	136		491,557	80.7
2014	5,428	2,601	2,827		494,384	81.2
2015	44,230	19,582	24,648		519,032	85.2
2016	33,848	13,596	20,252		539,284	88.6
2017	6,680	2,366	4,314		543,598	89.3
2018	41,704	12,445	29,259		572,857	94.1
2019	46,946	10,937	36,009		608,866	100.0
TOTAL	2,060,916	1,452,050	608,866			

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1892	1,496.50	1,496	1,497			
1894	2,650.57	2,651	2,651			
1897	3,621.53	3,622	3,622			
1898	13,387.22	13,387	13,387			
1899	1,044.85	1,045	1,045			
1901	748.25	748	748			
1902	4,491.26	4,491	4,491			
1904	8,221.11	8,221	8,221			
1905	43,088.40	43,088	43,088			
1906	1,680.87	1,681	1,681			
1907	471.47	471	471			
1908	75.00	75	75			
1909	1,941.30	1,941	1,941			
1911	526.00	526	526			
1912	2,693.57	2,681	2,694			
1913	31,916.65	31,592	31,917			
1914	1,141.85	1,123	1,142			
1917	1,200.00	1,157	1,200			
1918	701.79	672	702			
1919	1,973.32	1,879	1,973			
1921	2,993.63	2,813	2,994			
1923	1.00	1	1			
1926	4,047.55	3,680	4,048			
1928	1,435.71	1,288	1,436			
1929	962.33	857	962			
1935	951.47	813	951			
1937	52.56	44	53			
1939	15.58	13	16			
1940	13.75	11	14			
1941	15,225.35	12,435	15,225			
1944	2,221.48	1,772	2,221			
1945	161.26	128	161			
1946	629.70	494	630			
1948	1.00	1	1			
1950	181.23	137	181			
1954	35.07	26	35			
1956	7.72	6	8			
1959	142.79	99	143			
1960	131.99	91	132			
1962	47.49	32	47			
1963	10.00	7	10			
1972	6,120.00	3,653	6,120			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1973	7.08	4	7			
1990	260.71	144	257	3	25.65	
1998	3,274.34	1,477	2,638	636	28.58	22
2004	1,098.03	396	707	391	31.04	13
	163,100.33	152,969	162,070	1,030		35
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.4	0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE..	IOWA 60-R1					
NET SALVAGE PERCENT..	0					
1898	11.00	11	11			
1899	76.80	77	77			
1903	286.00	283	286			
1905	534.24	522	534			
1906	439.95	428	440			
1907	1,303.60	1,260	1,304			
1908	371.67	357	372			
1909	542.65	518	543			
1910	24.50	23	25			
1912	1.00	1	1			
1913	308.44	288	308			
1914	406.05	377	406			
1915	104.20	96	104			
1916	83.46	77	83			
1917	271.07	248	271			
1918	13.60	12	14			
1919	364.18	329	364			
1920	372.95	335	373			
1921	422.37	378	422			
1922	3.00	3	3			
1923	214.30	189	214			
1924	233.93	206	234			
1925	186.30	163	186			
1926	648.74	563	649			
1927	81.77	71	82			
1928	1,265.69	1,085	1,266			
1929	342.53	292	343			
1930	105.29	89	105			
1931	153.25	129	153			
1932	259.70	217	260			
1933	11.55	10	12			
1934	99.17	82	99			
1935	711.79	582	712			
1936	219.39	178	219			
1937	178.48	144	178			
1938	16.54	13	17			
1939	97.49	77	97			
1940	1,167.50	918	1,168			
1941	4,651.28	3,630	4,651			
1942	570.16	441	570			
1943	210.83	162	211			
1944	372.59	283	373			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1945	869.26	656	869			
1946	288.26	215	288			
1947	1,980.20	1,467	1,980			
1948	494.28	363	494			
1949	1,215.91	884	1,216			
1950	409.99	295	410			
1951	8.42	6	8			
1952	174.36	123	174			
1953	33.53	23	34			
1954	319.31	221	319			
1955	18.46	13	18			
1956	100.07	68	100			
1957	5.20	3	5			
1958	125.16	83	125			
1959	78.61	51	79			
1960	140.63	91	141			
1961	48.55	31	49			
1962	238.74	150	239			
1963	73.00	45	73			
1964	30.64	19	31			
1965	327.04	197	324	3	23.77	
1966	1,949.99	1,161	1,912	38	24.28	2
1967	210.02	123	203	7	24.79	
1968	601.24	348	573	28	25.32	1
1969	260.06	148	244	16	25.84	1
1970	30.26	17	28	2	26.37	
1971	494.97	273	450	45	26.91	2
1972	59.23	32	53	7	27.46	
1973	350.14	187	308	42	28.01	1
1974	44.07	23	38	6	28.56	
1975	183.82	95	156	27	29.12	1
1976	51.01	26	43	8	29.69	
1977	10.01	5	8	2	30.26	
1983	289.96	166	273	17	28.62	1
1992	292.64	140	231	62	32.23	2
1999	643.99	252	415	229	34.97	7
2011	87.04	19	31	56	37.58	1
	30,277.07	23,166	29,681	596		19

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 0.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 328 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1932	154.10	154	154			
1946	22.99	23	23			
1954	330.80	331	331			
1962	466.92	467	467			
1963	288.39	288	288			
	1,263.20	1,263	1,263			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1926	189.95	190	190			
1928	18,125.42	18,125	18,125			
1931	33.50	34	34			
1933	286.63	287	287			
1949	75.00	75	75			
1954	1,624.46	1,624	1,624			
1956	1,968.24	1,968	1,968			
1957	165.09	165	165			
1958	4,854.42	4,854	4,854			
1959	592.97	593	593			
1960	6,765.22	6,765	6,765			
1961	3,361.70	3,362	3,362			
1962	1,509.75	1,510	1,510			
1965	132.84	133	133			
1968	78.04	78	78			
1980	5,021.43	5,021	5,020		2	
	44,784.66	44,784	44,783		2	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 330 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1924	704.67	705	705			
1927	1,923.69	1,924	1,924			
1931	1,001.26	1,001	1,001			
1934	627.61	628	628			
1936	108.46	108	108			
1940	17.42	17	17			
1942	3,414.11	3,414	3,414			
1943	779.98	780	780			
1945	470.98	471	471			
1946	6,271.05	6,271	6,271			
1947	904.72	905	905			
1948	274.43	274	274			
1955	331.39	331	331			
1972	894.00	894	894			
2004	484.83	485	486		1-	
	18,208.60	18,208	18,210		1-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 331 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1901	115.50	116	116			
1902	202.95	203	203			
1905	127.93	128	128			
1906	12.45	12	12			
1907	1,080.85	1,081	1,081			
1908	1,477.83	1,478	1,478			
1909	298.52	299	299			
1910	158.72	159	159			
1911	277.88	278	278			
1912	291.82	292	292			
1913	214.87	215	215			
1915	441.31	441	441			
1916	189.45	189	189			
1920	640.55	641	641			
1924	501.79	502	502			
1927	432.64	433	433			
1928	569.18	569	569			
1931	299.31	299	299			
1939	388.95	389	389			
1940	380.36	380	380			
1942	672.69	673	673			
1943	957.14	957	957			
1944	255.87	256	256			
1946	812.99	813	813			
1947	296.62	297	297			
1951	235.61	236	236			
1955	200.97	201	201			
1962	296.02	296	296			
1964	413.45	413	413			
1965	1,320.34	1,320	1,320			
1972	10,716.00	10,716	10,716			
1981	66.91	67	67			
1987	93.25	93	94			
	24,440.72	24,442	24,441			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1895	16.96	13	17			
1898	6,981.14	5,393	6,981			
1899	7,115.14	5,473	7,115			
1901	2,982.56	2,274	2,983			
1902	9,652.93	7,328	9,653			
1903	13,659.72	10,323	13,660			
1904	14,815.75	11,146	14,816			
1905	1,275.77	955	1,276			
1906	513.25	383	513			
1907	6,359.95	4,719	6,360			
1908	3,151.76	2,327	3,152			
1909	2,862.37	2,103	2,862			
1910	307.46	225	307			
1911	2,431.84	1,770	2,432			
1912	2,319.31	1,679	2,319			
1913	5,593.31	4,028	5,593			
1914	6,309.19	4,521	6,309			
1915	4,636.59	3,306	4,637			
1916	6,215.03	4,407	6,215			
1917	4,867.38	3,433	4,867			
1918	88.42	62	88			
1919	3,165.58	2,209	3,166			
1920	11,810.32	8,194	11,810			
1921	1,551.67	1,071	1,552			
1922	4,953.14	3,399	4,953			
1923	1,197.31	817	1,197			
1924	26,520.98	17,989	26,521			
1925	3,581.94	2,415	3,582			
1926	846.23	567	846			
1927	8,969.93	5,975	8,970			
1928	500.19	331	500			
1929	1,246.96	820	1,247			
1930	822.22	538	822			
1931	5,959.34	3,871	5,959			
1932	284.85	184	285			
1933	295.44	189	295			
1934	1,434.24	913	1,434			
1935	734.99	465	735			
1936	655.62	412	656			
1937	590.14	368	590			
1938	1,716.44	1,063	1,716			
1939	6,274.96	3,857	6,275			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1940	20,933.33	12,774	20,933			
1941	54,988.08	33,297	54,988			
1942	8,386.40	5,041	8,386			
1943	3,472.45	2,071	3,472			
1944	5,918.84	3,502	5,919			
1945	5,041.98	2,959	5,042			
1946	8,811.89	5,130	8,812			
1947	10,683.12	6,167	10,683			
1948	2,599.34	1,488	2,599			
1949	50,912.72	28,901	50,913			
1950	7,587.88	4,269	7,588			
1951	1,414.44	789	1,414			
1952	2,347.14	1,297	2,347			
1953	485.25	266	485			
1954	7,899.95	4,284	7,900			
1955	7,421.47	3,987	7,421			
1956	7,758.34	4,127	7,758			
1957	11,247.12	5,925	11,247			
1958	19,011.79	9,914	19,012			
1959	5,911.91	3,050	5,912			
1960	9,496.60	4,849	9,477	20	23.00	1
1961	6,128.13	3,095	6,049	79	23.26	3
1962	12,642.83	6,316	12,344	299	23.52	13
1963	10,595.86	5,235	10,231	365	23.78	15
1964	15,728.29	7,680	15,010	719	24.05	30
1965	23,533.62	11,361	22,204	1,330	24.31	55
1966	12,682.25	6,047	11,818	864	24.59	35
1967	21,327.23	10,046	19,634	1,694	24.86	68
1968	24,415.86	11,361	22,204	2,212	25.13	88
1969	23,449.66	10,772	21,053	2,397	25.41	94
1970	9,454.39	4,287	8,378	1,076	25.69	42
1971	20,918.97	9,356	18,285	2,634	25.98	101
1972	26,190.05	11,557	22,587	3,603	26.26	137
1973	25,358.45	11,034	21,565	3,794	26.55	143
1974	4,139.67	1,775	3,469	671	26.85	25
1975	7,177.74	3,033	5,928	1,250	27.14	46
1976	1,091.28	454	887	204	27.44	7
1977	6,710.04	2,750	5,375	1,336	27.74	48
1980	250.51	98	192	59	28.67	2
1982	1,631.45	1,031	1,631			
1983	2,373.67	1,480	2,374			
1985	1,137.79	694	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1987	1,947.22	1,149	1,947			
1988	7.07	4	7			
1993	1,441.13	772	1,441			
1995	797.78	412	798			
1997	1,112.78	551	1,110	3	25.00	
1998	50,846.74	24,615	49,569	1,278	25.04	51
	750,688.82	422,567	724,803	25,886		1,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.8	0.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
1931	204.20	195	204			
1936	120.07	102	120			
1941	517.12	387	517			
1942	63.36	46	63			
1943	66.33	47	66			
1945	162.93	109	163			
1946	149.20	97	149			
1947	66.33	42	66			
1948	377.00	230	377			
1949	71.07	42	70	1	9.84	
1950	309.80	177	293	16	10.30	2
1952	5,204.61	2,771	4,594	611	11.22	54
1953	1,807.46	929	1,540	267	11.67	23
1957	286.49	126	209	78	13.44	6
1962	1,101.38	388	643	458	15.54	29
1963	4,056.52	1,362	2,258	1,799	15.94	113
1964	170.93	55	91	80	16.34	5
1965	299.84	91	151	149	16.73	9
1966	50.59	15	25	26	17.12	2
1967	1,350.83	366	607	744	17.49	43
1969	2,210.03	531	880	1,330	18.23	73
1970	303.35	69	114	189	18.58	10
1972	595.45	118	196	400	19.26	21
1973	346.72	64	106	241	19.59	12
1975	403.54	64	106	297	20.21	15
1976	97.38	14	23	74	20.51	4
1978	28.40	3	5	23	21.07	1
1979	1,083.00	120	199	884	21.34	41
1980	339.25	34	56	283	21.59	13
1983	53.86	37	54			
1984	379.02	256	379			
1986	2,651.47	1,751	2,651			
1987	6,747.73	4,423	6,748			
1988	1,817.19	1,181	1,817			
1989	141.62	91	142			
1990	1,111.30	707	1,111			
1992	5,631.37	3,522	5,631			
1993	4,412.23	2,729	4,412			
1994	19,381.40	11,885	19,381			
1995	442.09	268	442			
1996	495.45	297	495			
1997	2,814.04	1,668	2,814			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
2005	37.73	20	36	1	14.75	
2007	20,580.94	10,414	18,867	1,714	14.15	121
2011	1,184.07	530	960	224	12.97	17
	89,724.69	48,373	79,835	9,890		614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.1	0.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1956	11,947.50	11,948	11,948			
1967	4,088.00	3,826	4,088			
1968	19,012.74	17,587	19,013			
1972	5,152.00	4,535	5,152			
1981	3,694.10	2,869	3,599	95	6.70	14
1988	4,516.83	3,601	4,517			
1991	1,192.55	913	1,145	47	9.34	5
	49,603.72	45,279	49,461	143		19
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.5	0.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT..	0					
1928	67.99	68	68			
1940	980.88	981	981			
1941	1,425.13	1,425	1,425			
1950	572.00	572	572			
1952	46.00	46	46			
1954	47.17	47	47			
1956	112.81	113	113			
1959	477.96	478	478			
1961	614.73	615	615			
1963	1,381.00	1,381	1,381			
1966	4,766.93	4,767	4,767			
1967	157.76	158	158			
1968	150.15	150	150			
1969	23.17	23	23			
1970	238.47	238	238			
	11,062.15	11,062	11,062			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1883	45.00	45	45			
1897	69.45	69	69			
1903	3,610.27	3,610	3,610			
1904	4,110.54	4,111	4,111			
1909	44.05	44	44			
1911	85.13	85	85			
1913	835.22	835	835			
1914	222.36	222	222			
1915	14.50	14	15			
1916	224.10	223	224			
1917	117.50	117	118			
1918	64.30	64	64			
1927	6,471.58	6,227	6,349	122	2.65	46
1930	1,806.23	1,719	1,753	53	3.38	16
1931	2,041.31	1,935	1,973	68	3.64	19
1932	27,123.22	25,612	26,115	1,008	3.90	258
1933	2,640.53	2,484	2,533	108	4.16	26
1934	538.99	505	515	24	4.42	5
1935	812.94	758	773	40	4.69	9
1936	12.64	12	12			
1938	203.24	187	191	13	5.51	2
1939	375.47	344	351	25	5.79	4
1940	962.92	879	896	67	6.07	11
1941	6,450.60	5,864	5,979	471	6.37	74
1942	592.71	536	547	46	6.67	7
1943	337.44	304	310	27	6.99	4
1944	60.01	54	55	5	7.31	1
1945	422.25	376	383	39	7.65	5
1946	631.09	559	570	61	8.00	8
1947	3,351.10	2,951	3,009	342	8.36	41
1948	2,508.33	2,195	2,238	270	8.75	31
1949	4,635.54	4,030	4,109	526	9.15	57
1950	1,157.34	999	1,019	139	9.57	15
1951	190.65	163	166	24	10.02	2
1952	4,042.41	3,437	3,504	538	10.48	51
1953	198.20	167	170	28	10.97	3
1954	5,400.53	4,515	4,604	797	11.48	69
1955	14,353.89	11,891	12,124	2,229	12.01	186
1956	8,390.67	6,884	7,019	1,372	12.57	109
1957	78,471.52	63,730	64,981	13,490	13.15	1,026
1958	2,231.51	1,793	1,828	403	13.76	29
1959	3,854.85	3,063	3,123	732	14.38	51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	3,405.26	2,675	2,728	678	15.02	45
1961	11,197.19	8,691	8,862	2,336	15.67	149
1962	2,660.99	2,040	2,080	581	16.33	36
1963	3,222.41	2,439	2,487	736	17.01	43
1964	3,157.03	2,359	2,405	752	17.70	42
1965	5,365.41	3,956	4,034	1,332	18.39	72
1966	6,572.95	4,779	4,873	1,700	19.10	89
1967	36,334.10	26,052	26,564	9,771	19.81	493
1968	22,318.73	15,770	16,080	6,239	20.54	304
1969	3,796.90	2,643	2,695	1,102	21.28	52
1970	12,470.57	8,546	8,714	3,757	22.03	171
1971	18,015.96	12,153	12,392	5,624	22.78	247
1972	1,199.64	796	812	388	23.55	16
1973	11,935.28	7,787	7,940	3,995	24.33	164
1974	5,080.37	3,257	3,321	1,759	25.12	70
1975	8,346.12	5,254	5,357	2,989	25.93	115
1976	11,480.98	7,095	7,234	4,247	26.74	159
1977	7,995.15	4,847	4,942	3,053	27.56	111
1978	11,905.30	7,077	7,216	4,689	28.39	165
1979	12,918.41	7,524	7,672	5,247	29.23	180
1980	7,570.24	4,316	4,401	3,169	30.09	105
1981	4,856.13	2,709	2,762	2,094	30.95	68
1982	73,749.17	42,244	43,073	30,676	29.46	1,041
1983	10,050.64	5,649	5,760	4,291	29.99	143
1984	9,041.47	4,950	5,047	3,994	30.99	129
1985	15,250.78	8,184	8,345	6,906	31.52	219
1986	26,754.50	13,960	14,234	12,520	32.53	385
1987	14,112.19	7,158	7,299	6,814	33.52	203
1988	3,342.10	1,657	1,690	1,653	34.07	49
1989	11,301.63	5,436	5,543	5,759	35.07	164
1990	1,090.00	508	518	572	36.07	16
1991	8,000.14	3,611	3,682	4,318	37.07	116
1992	117,309.04	51,569	52,582	64,727	37.61	1,721
1993	25,030.74	10,628	10,837	14,194	38.62	368
1994	12,460.42	5,106	5,206	7,254	39.61	183
1995	6,889.97	2,720	2,773	4,117	40.62	101
1996	12,673.77	4,848	4,943	7,731	41.17	188
1997	12,902.15	4,742	4,835	8,067	42.17	191
1998	66,382.78	23,400	23,859	42,523	43.17	985
1999	16,831.93	5,681	5,793	11,039	44.17	250
2000	2,877.07	928	946	1,931	45.17	43
2001	5,944.43	1,828	1,864	4,081	46.17	88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2002	2,355.47	693	707	1,649	46.73	35
2003	1,306.89	365	372	935	47.72	20
2004	373.65	99	101	273	48.73	6
2007	10,611.38	2,324	2,370	8,242	51.72	159
	868,159.56	514,665	524,589	343,571		11,864
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.0 1.37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1916	44.03	44	44			
1932	22.41	22	22			
1937	428.90	429	429			
1940	2,662.19	2,662	2,662			
1941	342.66	343	343			
1947	195.14	195	195			
1954	97.16	97	97			
1955	398.72	399	399			
1956	1,082.26	1,082	1,082			
1957	2,295.78	2,296	2,296			
1958	310.18	310	310			
1959	2,058.46	2,058	2,058			
1960	300.33	300	300			
1961	6,541.37	6,541	6,541			
1962	4,353.35	4,314	4,353			
1963	2,282.71	2,237	2,283			
1964	736.08	713	736			
1965	190.55	183	191			
1966	2,343.06	2,218	2,343			
1967	2,250.24	2,107	2,250			
1968	9,977.71	9,243	9,978			
1969	2,151.32	1,971	2,151			
1970	544.69	494	545			
1971	40.03	36	40			
1972	1,214.19	1,076	1,214			
1974	700.59	606	691	9	4.04	2
1975	4,750.87	4,059	4,631	120	4.37	27
1978	193.66	159	181	12	5.39	2
1979	2,207.46	1,784	2,035	172	5.75	30
1980	2,203.60	1,754	2,001	202	6.12	33
1984	5,281.99	4,437	5,062	220	7.14	31
1985	369.17	307	350	19	7.36	3
1986	9,821.44	8,054	9,189	632	7.79	81
1987	241.46	195	222	19	8.24	2
1988	1,014.54	809	923	92	8.52	11
1989	31,015.80	24,394	27,832	3,184	8.82	361
1990	44,844.88	34,611	39,489	5,356	9.31	575
1995	601.90	423	483	119	11.24	11
1997	1,215.58	813	928	288	12.13	24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1999	1,575.63	1,000	1,141	435	12.96	34
2004	1,760.08	946	1,079	681	15.07	45
2019	97,442.19	11,713	13,364	84,079	18.29	4,597
	248,104.36	137,434	152,465	95,639		5,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 2.37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1901	71,233.81	71,234	71,234			
1903	24,080.52	24,081	24,081			
1904	33,197.34	32,979	33,197			
1905	1,964.62	1,951	1,965			
1907	2,420.69	2,389	2,421			
1908	8,730.25	8,586	8,730			
1911	749.15	729	749			
1914	1,738.46	1,674	1,738			
1916	77.22	74	77			
1923	35.55	33	36			
1926	1,356.81	1,247	1,357			
1927	46,464.38	42,541	46,464			
1928	2,171.63	1,981	2,172			
1929	180.25	164	180			
1930	27,529.19	24,898	27,529			
1931	2,522.76	2,272	2,523			
1932	296.56	266	297			
1933	122,819.26	109,678	122,819			
1934	4,897.35	4,354	4,897			
1935	10,855.44	9,607	10,855			
1936	1,410.95	1,243	1,411			
1937	16,622.35	14,571	16,622			
1938	2,388.88	2,084	2,389			
1939	2,797.65	2,428	2,798			
1940	797.65	688	798			
1941	11,364.66	9,756	11,365			
1942	11,633.51	9,930	11,634			
1943	1,215.69	1,031	1,216			
1944	5,838.88	4,924	5,832	7	10.97	1
1945	48.34	41	48			
1946	1,498.10	1,247	1,477	21	11.74	2
1947	4,905.03	4,054	4,802	103	12.15	8
1948	24,941.60	20,466	24,241	700	12.56	56
1949	98,837.20	80,496	95,345	3,492	12.99	269
1950	28,199.11	22,789	26,993	1,206	13.43	90
1951	2,735.68	2,193	2,598	138	13.89	10
1952	202,177.37	160,703	190,348	11,830	14.36	824
1953	22,207.66	17,500	20,728	1,479	14.84	100
1954	200,020.82	156,188	185,000	15,021	15.34	979
1955	798,248.09	617,501	731,411	66,837	15.85	4,217
1956	81,749.31	62,631	74,184	7,565	16.37	462
1957	1,473,781.22	1,117,760	1,323,952	149,830	16.91	8,860

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1958	311,182.44	233,564	276,649	34,533	17.46	1,978
1959	299,804.72	222,584	263,644	36,161	18.03	2,006
1960	613,382.05	450,400	533,485	79,897	18.60	4,296
1961	674,919.59	489,897	580,268	94,652	19.19	4,932
1962	47,891.52	34,352	40,689	7,203	19.79	364
1963	190,718.09	135,110	160,034	30,685	20.41	1,503
1964	122,060.87	85,390	101,142	20,919	21.03	995
1965	290,969.66	200,894	237,953	53,017	21.67	2,447
1966	701,420.51	477,766	565,899	135,522	22.32	6,072
1967	720,897.81	484,234	573,560	147,338	22.98	6,412
1968	215,827.53	142,908	169,270	46,557	23.65	1,969
1969	370,389.64	241,653	286,230	84,159	24.33	3,459
1970	640,788.57	411,752	487,707	153,081	25.02	6,118
1971	875,035.93	553,521	655,628	219,408	25.72	8,531
1972	453,960.20	282,558	334,681	119,279	26.43	4,513
1973	966,619.22	591,851	701,029	265,590	27.14	9,786
1974	373,697.43	224,914	266,404	107,294	27.87	3,850
1975	486,480.16	287,651	340,714	145,767	28.61	5,095
1976	297,117.41	172,539	204,367	92,750	29.35	3,160
1977	137,471.87	78,340	92,791	44,681	30.11	1,484
1978	136,380.55	76,237	90,300	46,080	30.87	1,493
1979	287,058.05	157,308	186,326	100,732	31.64	3,184
1980	501,981.46	269,494	319,207	182,774	32.42	5,638
1981	243,613.68	128,070	151,695	91,919	33.20	2,769
1982	283,711.51	160,240	189,799	93,912	30.43	3,086
1983	319,398.12	177,074	209,739	109,660	30.94	3,544
1984	524,887.81	283,439	335,725	189,163	31.94	5,922
1985	749,802.45	396,795	469,991	279,811	32.47	8,618
1986	455,843.70	236,264	279,847	175,996	32.99	5,335
1987	565,064.08	284,623	337,127	227,937	33.99	6,706
1988	414,536.27	204,118	241,771	172,765	34.53	5,003
1989	491,903.15	236,605	280,251	211,652	35.07	6,035
1990	207,476.32	96,725	114,568	92,909	36.07	2,576
1991	360,151.18	163,653	193,842	166,309	36.62	4,541
1992	2,298,208.76	1,010,293	1,196,660	1,101,548	37.61	29,289
1993	1,177,930.89	503,565	596,457	581,474	38.17	15,234
1994	1,136,543.85	471,893	558,942	577,601	38.73	14,914
1995	971,986.45	388,989	460,745	511,241	39.72	12,871
1996	571,723.50	221,600	262,478	309,245	40.29	7,675
1997	818,847.73	304,939	361,191	457,657	41.29	11,084
1998	2,005,922.41	721,330	854,393	1,151,530	41.86	27,509
1999	1,775,496.88	611,126	723,860	1,051,637	42.86	24,537

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2000	1,018,766.50	337,314	399,538	619,229	43.44	14,255
2001	2,255,155.44	716,688	848,894	1,406,261	44.01	31,953
2002	827,071.64	249,941	296,047	531,024	45.02	11,795
2003	1,841,712.23	531,518	629,566	1,212,146	45.60	26,582
2004	339,445.60	92,669	109,764	229,682	46.60	4,929
2005	46,687.55	12,092	14,323	32,365	47.20	686
2006	317,437.09	77,264	91,517	225,920	48.19	4,688
2007	479,147.65	109,773	130,023	349,125	48.79	7,156
2008	171,988.56	36,685	43,452	128,536	49.79	2,582
2009	12,014.64	2,389	2,830	9,185	50.39	182
2010	222,615.19	40,694	48,201	174,414	51.40	3,393
2011	140,623.77	23,625	27,983	112,641	52.00	2,166
2012	28,451.16	4,325	5,123	23,328	53.00	440
2013	2,361,672.12	323,077	382,675	1,978,998	53.61	36,915
2014	9,397.12	1,135	1,344	8,053	54.61	147
	38,518,031.27	18,116,409	21,416,849	17,101,183		450,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 1.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	61	63			
1939	130.20	124	130			
1940	199.99	190	200			
1941	188.95	178	189			
1943	115.52	108	116			
1944	207.70	192	208			
1945	83.77	77	84			
1946	174.42	159	174			
1947	163.63	149	164			
1948	277.29	250	277			
1949	89.09	80	89			
1951	7.97	7	8			
1953	18.79	16	19			
1954	5,944.35	5,145	5,944			
1955	8,508.82	7,311	8,509			
1956	7,542.08	6,432	7,542			
1957	39,702.37	33,609	39,702			
1958	13,574.54	11,403	13,575			
1959	6,469.06	5,390	6,454	15	8.17	2
1960	9,801.88	8,100	9,699	103	8.51	12
1961	24,067.26	19,720	23,613	454	8.85	51
1962	5,498.45	4,466	5,348	151	9.20	16
1963	12,455.03	10,022	12,001	454	9.57	47
1964	5,203.12	4,148	4,967	236	9.94	24
1965	19,172.75	15,135	18,123	1,050	10.32	102
1966	16,408.17	12,818	15,349	1,059	10.72	99
1967	43,116.46	33,332	39,913	3,204	11.12	288
1968	18,626.28	14,240	17,051	1,575	11.54	136
1969	18,055.59	13,649	16,344	1,712	11.96	143
1970	32,278.33	24,110	28,870	3,408	12.40	275
1971	15,250.12	11,248	13,469	1,781	12.86	138
1972	26,308.31	19,157	22,939	3,369	13.32	253
1973	26,694.33	19,182	22,969	3,725	13.79	270
1974	12,036.90	8,529	10,213	1,824	14.28	128
1975	18,632.52	13,012	15,581	3,052	14.78	206
1976	30,467.80	20,961	25,099	5,368	15.29	351
1977	138,678.97	93,905	112,445	26,234	15.82	1,658
1978	14,832.80	9,880	11,831	3,002	16.36	183
1979	22,161.07	14,518	17,384	4,777	16.90	283
1980	41,008.38	26,396	31,607	9,401	17.46	538

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1981	13,577.55	8,579	10,273	3,305	18.04	183
1982	82,437.31	57,962	69,406	13,032	16.68	781
1983	156,845.27	108,694	130,154	26,691	17.06	1,565
1984	24,048.18	16,413	19,653	4,395	17.45	252
1985	50,677.87	33,853	40,537	10,141	18.14	559
1986	86,879.75	57,063	68,329	18,551	18.55	1,000
1987	86,985.91	56,123	67,204	19,782	18.97	1,043
1988	52,185.49	32,866	39,355	12,831	19.69	652
1989	411,643.09	254,190	304,376	107,267	20.13	5,329
1990	41,658.60	25,195	30,169	11,489	20.58	558
1991	297,917.74	176,278	211,081	86,836	21.05	4,125
1992	147,610.27	84,905	101,668	45,942	21.78	2,109
1993	264,883.76	148,706	178,066	86,818	22.26	3,900
1994	163,266.69	89,340	106,979	56,288	22.75	2,474
1995	349,935.44	186,376	223,173	126,762	23.25	5,452
1996	117,235.62	60,388	72,311	44,925	24.00	1,872
1997	215,121.50	107,518	128,746	86,376	24.52	3,523
1998	739,635.18	358,057	428,750	310,885	25.04	12,416
1999	555,284.44	259,873	311,181	244,104	25.58	9,543
2000	30,572.58	13,804	16,529	14,043	26.12	538
2001	311,654.86	135,445	162,186	149,468	26.67	5,604
2002	420,021.01	175,275	209,880	210,141	27.23	7,717
2003	302,736.01	120,973	144,857	157,879	27.80	5,679
2004	113,854.85	43,436	52,012	61,843	28.37	2,180
2005	92,462.88	33,564	40,191	52,272	28.95	1,806
2006	61,754.44	21,250	25,445	36,309	29.55	1,229
2007	43,243.40	14,106	16,891	26,352	29.95	880
2008	249,781.89	76,533	91,643	158,139	30.56	5,175
2012	19,034.42	4,304	5,154	13,881	32.52	427
2013	11,199.27	2,294	2,747	8,452	33.00	256
2019	21,715.85	1,466	1,755	19,960	34.54	578
	6,170,121.95	3,232,282	3,869,009	2,301,113		94,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 1.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1956	5,466.25	5,466	5,466			
1966	7,727.57	7,728	7,728			
1967	1,743.15	1,743	1,743			
1968	249.76	250	250			
1969	2,500.34	2,500	2,500			
1973	1,946.45	1,946	1,946			
1980	706.12	641	706			
1983	5,572.11	5,149	5,572			
1984	1,354.71	1,234	1,355			
1985	2,338.50	2,108	2,339			
1986	8,363.40	7,452	8,363			
1987	1,865.01	1,641	1,865			
1988	8,236.27	7,146	8,236			
1989	56,812.32	48,745	56,812			
1990	6,202.17	5,236	6,202			
1991	81,477.96	67,839	81,478			
1992	19,398.63	15,909	19,399			
1993	11,826.34	9,539	11,826			
1994	4,988.84	3,965	4,956	32	7.10	5
1995	24,237.82	18,884	23,606	632	7.51	84
1996	53,971.10	41,288	51,612	2,359	7.83	301
1997	2,814.71	2,110	2,638	177	8.18	22
1998	270.53	198	248	23	8.55	3
2000	83,012.05	57,826	72,286	10,726	9.36	1,146
2001	21,876.59	14,845	18,557	3,320	9.71	342
2004	19,336.59	11,979	14,974	4,362	10.75	406
2009	239,511.48	119,756	149,701	89,810	12.50	7,185
2010	493,162.42	233,660	292,088	201,075	12.77	15,746
2011	679,759.29	302,629	378,303	301,457	13.08	23,047
2012	572,350.00	238,155	297,707	274,643	13.33	20,603
2013	629,591.21	242,393	303,004	326,587	13.58	24,049
2014	214,236.53	75,668	94,589	119,647	13.73	8,714
2015	223,230.20	71,389	89,240	133,990	13.83	9,688
	3,486,136.42	1,627,017	2,017,296	1,468,841		111,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 3.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1932	73.41	73	73			
1933	22.79	23	23			
1935	159.65	160	160			
1936	148.67	149	149			
1938	75.60	76	76			
1939	348.00	348	348			
1953	193.45	193	193			
1957	802.14	799	802			
1959	54.05	53	54			
1960	1,630.62	1,589	1,631			
1963	268.78	256	269			
1965	542.39	508	542			
1966	237.71	221	238			
1967	1,610.42	1,486	1,610			
1968	1,046.31	959	1,046			
1969	8,185.23	7,451	8,185			
1970	1,294.81	1,171	1,295			
1971	2,302.48	2,067	2,302			
1972	4,402.26	3,923	4,402			
1973	6,378.34	5,642	6,378			
1974	2,116.13	1,858	2,116			
1975	772.96	673	773			
1976	728.51	629	727	2	4.77	
1977	666.84	571	660	7	5.03	1
1978	2,372.22	2,013	2,326	46	5.30	9
1979	395.78	333	385	11	5.58	2
1980	1,489.70	1,239	1,432	58	5.89	10
1981	1,156.83	952	1,100	57	6.21	9
1982	1,410.00	1,220	1,410			
1983	4,310.08	3,701	4,277	33	6.34	5
1984	3,348.16	2,838	3,280	68	6.75	10
1985	3,634.15	3,051	3,526	108	6.98	15
1986	5,292.73	4,378	5,060	233	7.42	31
1987	1,466.52	1,194	1,380	87	7.87	11
1988	1,617.48	1,295	1,497	121	8.34	15
1989	7,215.84	5,699	6,586	630	8.65	73
1990	11,462.74	8,882	10,265	1,198	9.15	131
1991	14,888.28	11,306	13,066	1,822	9.66	189
1992	14,350.24	10,668	12,329	2,021	10.18	199
1993	10,561.54	7,676	8,871	1,690	10.71	158

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1994	9,905.10	7,054	8,152	1,753	11.11	158
1995	3,879.74	2,694	3,113	766	11.67	66
1996	7,818.56	5,284	6,107	1,712	12.23	140
	140,637.24	112,355	128,216	12,421		1,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 0.88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1983	15,664.23	15,664	15,664			
1984	11,125.29	11,125	11,125			
1986	4,384.63	4,385	4,385			
1987	38,021.86	38,022	38,022			
1991	11,962.90	11,712	11,963			
1992	2,199.99	2,129	2,200			
1993	1,383.30	1,329	1,383			
1996	24,385.78	22,635	24,252	134	1.97	68
1997	494.25	453	485	9	2.24	4
2015	100,388.74	35,036	37,538	62,851	12.12	5,186
	210,010.97	142,490	147,017	62,994		5,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.0	2.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1904	298.00	289	298			
1905	222.17	215	222			
1930	410.41	361	410			
1931	548.08	480	548			
1932	10,677.87	9,315	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	106	123			
1936	533.10	456	530	3	10.87	
1937	100.54	85	99	2	11.22	
1938	223.29	189	220	4	11.59	
1939	178.56	150	174	4	11.96	
1940	285.78	239	278	8	12.34	1
1941	249.96	207	241	9	12.74	1
1942	57.82	48	56	2	13.14	
1943	19.44	16	19	1	13.56	
1945	36.92	30	35	2	14.44	
1946	59.80	48	56	4	14.90	
1947	160.11	127	148	13	15.37	1
1948	235.63	186	216	19	15.85	1
1949	51.03	40	46	5	16.35	
1950	2,077.70	1,611	1,872	205	16.85	12
1951	1,726.56	1,327	1,542	184	17.37	11
1952	360.18	274	318	42	17.91	2
1953	287.05	216	251	36	18.45	2
1954	1,145.40	855	994	152	19.01	8
1955	877.98	649	754	124	19.58	6
1956	3,133.21	2,291	2,663	471	20.16	23
1957	1,794.30	1,298	1,509	286	20.75	14
1958	5,277.55	3,775	4,387	890	21.36	42
1959	1,136.57	803	933	203	21.98	9
1960	1,431.64	1,000	1,162	269	22.60	12
1961	1,139.60	786	914	226	23.24	10
1962	1,739.80	1,186	1,378	361	23.89	15
1963	534.64	360	418	116	24.55	5
1964	1,024.78	680	790	234	25.22	9
1965	2,424.42	1,588	1,846	579	25.89	22
1966	1,904.74	1,230	1,430	475	26.58	18
1967	14,200.26	9,035	10,501	3,700	27.28	136
1968	36,083.66	22,622	26,292	9,792	27.98	350
1969	18,362.30	11,336	13,175	5,187	28.70	181
1970	11,282.03	6,856	7,968	3,314	29.42	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1971	6,080.40	3,636	4,226	1,855	30.15	62
1972	15,534.05	9,136	10,618	4,916	30.89	159
1973	18,498.57	10,695	12,430	6,069	31.64	192
1974	38,364.70	21,796	25,332	13,033	32.39	402
1975	49,272.90	27,494	31,954	17,319	33.15	522
1976	37,863.68	20,739	24,103	13,760	33.92	406
1977	13,898.67	7,468	8,679	5,219	34.70	150
1978	19,181.60	10,105	11,744	7,437	35.49	210
1979	24,833.70	12,821	14,901	9,933	36.28	274
1980	27,735.34	14,023	16,298	11,438	37.08	308
1981	38,526.40	19,068	22,161	16,365	37.88	432
1982	41,644.61	22,205	25,807	15,838	34.58	458
1983	29,660.39	15,530	18,049	11,611	35.03	331
1984	47,020.30	23,980	27,870	19,150	36.03	532
1985	51,245.11	25,623	29,780	21,466	36.50	588
1986	70,214.20	34,152	39,692	30,522	37.49	814
1987	74,675.20	35,553	41,320	33,355	37.96	879
1988	61,590.79	28,473	33,092	28,499	38.96	731
1989	64,488.00	29,136	33,862	30,626	39.44	777
1990	63,293.80	27,913	32,441	30,853	39.93	773
1991	76,971.45	32,867	38,199	38,773	40.93	947
1992	69,790.71	29,033	33,743	36,048	41.42	870
1993	74,877.76	30,086	34,967	39,911	42.43	941
1994	94,389.03	36,859	42,838	51,551	42.92	1,201
1995	63,758.76	23,992	27,884	35,875	43.92	817
1996	64,141.55	23,386	27,180	36,962	44.43	832
1997	72,745.02	25,490	29,625	43,120	45.43	949
1998	147,067.21	49,768	57,841	89,226	45.94	1,942
1999	227,532.44	73,721	85,680	141,852	46.94	3,022
2000	113,292.57	35,075	40,765	72,528	47.94	1,513
2001	143,018.46	42,505	49,400	93,618	48.47	1,931
2002	79,103.65	22,371	26,000	53,104	49.46	1,074
2003	48,457.78	13,088	15,211	33,247	49.99	665
2004	457,077.76	116,783	135,727	321,350	50.99	6,302
2005	156,879.83	38,059	44,233	112,647	51.52	2,186
2006	18,899.98	4,305	5,003	13,897	52.53	265
2007	23,188.64	4,976	5,783	17,405	53.07	328
2008	111,323.88	22,243	25,851	85,473	54.07	1,581
2009	31,652.25	5,894	6,850	24,802	54.62	454
2010	18,984.06	3,254	3,782	15,202	55.61	273
2011	16,496.41	2,580	2,999	13,498	56.62	238
2012	11,716.78	1,670	1,941	9,776	57.17	171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2013	7,230.17	922	1,072	6,159	58.17	106
2014	96,772.18	10,955	12,732	84,040	58.73	1,431
2015	3,854.69	379	440	3,414	59.72	57
2016	107,230.80	8,964	10,418	96,813	60.29	1,606
2017	1,733.31	119	138	1,595	60.86	26
2018	88,813.28	4,760	5,532	83,281	61.86	1,346
2019	2,018.23	78	91	1,928	62.44	31
	3,345,151.16	1,146,175	1,331,872	2,013,279		43,109
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1850	2,794.87	2,795	2,795			
1868	72.39	72	72			
1889	4,192.87	4,193	4,193			
1897	178.89	179	179			
1898	159.45	159	159			
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	1,063.58	1,064	1,064			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,537	1,545			
1923	444.90	440	445			
1924	49,481.98	48,581	49,482			
1925	9,550.78	9,310	9,551			
1926	1,437.54	1,391	1,438			
1927	12,634.65	12,142	12,635			
1928	169.18	161	169			
1929	1,786.94	1,693	1,787			
1930	6,130.68	5,767	6,131			
1931	886.67	828	887			
1932	690.68	640	691			
1933	4,845.58	4,460	4,846			
1934	599.15	547	599			
1937	206.12	184	206			
1939	941.28	829	941			
1941	1,497.83	1,298	1,473	24	6.66	4
1942	1,321.59	1,137	1,291	31	7.00	4
1943	3,799.03	3,241	3,679	120	7.34	16
1944	480.46	407	462	18	7.68	2
1945	7,388.06	6,203	7,041	347	8.02	43
1946	24,241.93	20,189	22,918	1,324	8.36	158
1947	1,212.46	1,001	1,136	76	8.70	9
1948	11,813.70	9,675	10,983	831	9.05	92
1949	155,416.10	126,198	143,254	12,162	9.40	1,294

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	253,393	287,639	27,134	9.75	2,783
1951	117,565.93	93,818	106,498	11,068	10.10	1,096
1952	14,011.46	11,083	12,581	1,431	10.45	137
1953	64,035.02	50,191	56,974	7,061	10.81	653
1954	82,747.60	64,262	72,947	9,801	11.17	877
1955	21,708.32	16,702	18,959	2,749	11.53	238
1956	33,265.27	25,355	28,782	4,484	11.89	377
1957	17,019.75	12,847	14,583	2,436	12.26	199
1958	16,398.95	12,257	13,914	2,485	12.63	197
1959	36,119.98	26,729	30,341	5,779	13.00	445
1960	28,812.28	21,102	23,954	4,858	13.38	363
1961	30,404.90	22,037	25,015	5,390	13.76	392
1962	27,753.65	19,905	22,595	5,158	14.14	365
1963	14,913.85	10,583	12,013	2,901	14.52	200
1964	4,880.13	3,425	3,888	992	14.91	67
1965	18,536.25	12,860	14,598	3,938	15.31	257
1966	5,038.93	3,457	3,924	1,115	15.70	71
1967	4,718.58	3,198	3,630	1,088	16.11	68
1968	4,278.86	2,866	3,253	1,026	16.51	62
1969	8,771.59	5,803	6,587	2,184	16.92	129
1970	5,741.53	3,750	4,257	1,485	17.34	86
1971	36,049.81	23,252	26,395	9,655	17.75	544
1973	11,871.49	7,453	8,460	3,411	18.61	183
1974	25,525.37	15,805	17,941	7,584	19.04	398
1975	87,663.74	53,510	60,742	26,922	19.48	1,382
1976	4,598.73	2,766	3,140	1,459	19.93	73
1977	8,040.17	4,763	5,407	2,633	20.38	129
1978	13,389.00	7,811	8,867	4,522	20.83	217
1979	6,024.51	3,459	3,926	2,098	21.29	99
1980	2,625.97	1,483	1,683	943	21.76	43
1981	3,896.41	2,163	2,455	1,441	22.24	65
1982	4,195.18	2,817	3,198	997	19.32	52
1984	107,312.77	69,625	79,035	28,278	20.30	1,393
1985	3,250.91	2,077	2,358	893	20.64	43
1987	11,800.00	7,328	8,318	3,482	21.06	165
1989	18,115.32	10,833	12,297	5,818	21.85	266
1990	3,722.71	2,181	2,476	1,247	22.26	56
1993	4,421.64	2,432	2,761	1,661	23.32	71
1995	3,605.96	1,892	2,148	1,458	24.01	61
1996	28,053.64	14,307	16,241	11,813	24.50	482
1998	37,254.30	17,949	20,375	16,879	25.28	668
1999	24,770.91	11,593	13,160	11,611	25.58	454

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	10,868	12,337	11,623	25.90	449
2001	34,304.98	14,978	17,002	17,303	26.45	654
2002	6,262.15	2,638	2,995	3,268	26.80	122
2003	8,507.00	3,447	3,913	4,594	27.16	169
2004	14,150.50	5,497	6,240	7,911	27.55	287
2005	14,063.28	5,220	5,925	8,138	27.95	291
2006	17,523.06	6,193	7,030	10,493	28.36	370
2007	55,195.64	18,491	20,990	34,206	28.79	1,188
2008	20,558.92	6,521	7,402	13,157	29.06	453
2011	27,987.49	7,198	8,171	19,817	30.32	654
2013	103,921.61	22,260	25,268	78,653	31.18	2,523
2014	188,343.09	36,162	41,049	147,294	31.56	4,667
	2,178,846.81	1,386,315	1,558,088	620,759		29,355

PNG
SURVIVOR CURVE.. IOWA 50-S0.5
NET SALVAGE PERCENT.. 0

1895	2,560.25	2,560	2,560			
1899	508.34	508	508			
1901	435.33	435	435			
1904	402.42	402	402			
1910	157.65	158	158			
1913	999.58	1,000	1,000			
1914	47.48	47	47			
1922	4,142.29	4,122	4,142			
1924	97.67	96	98			
1925	10,856.10	10,583	10,856			
1927	2,720.18	2,614	2,720			
1930	189.29	178	189			
1933	847.72	780	848			
1936	544.45	490	544			
1938	32.84	29	33			
1941	131.25	114	131			
1952	9,309.40	7,364	9,309			
1956	5,775.22	4,402	5,630	145	11.89	12
1957	69,144.98	52,191	66,754	2,391	12.26	195
1958	4,263.84	3,187	4,076	188	12.63	15
1959	1,740.26	1,288	1,647	93	13.00	7
1960	10,837.04	7,937	10,152	685	13.38	51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	11,111	14,211	1,119	13.76	81
1962	44,412.35	31,853	40,741	3,671	14.14	260
1963	61,579.91	43,697	55,890	5,690	14.52	392
1964	34,514.99	24,223	30,982	3,533	14.91	237
1965	24,530.54	17,019	21,768	2,763	15.31	180
1966	16,505.84	11,323	14,483	2,023	15.70	129
1967	43,814.66	29,698	37,985	5,830	16.11	362
1968	27,948.53	18,720	23,944	4,005	16.51	243
1969	33,413.01	22,106	28,274	5,139	16.92	304
1970	109,477.63	71,511	91,466	18,012	17.34	1,039
1971	28,682.10	18,500	23,662	5,020	17.75	283
1972	14,929.02	9,501	12,152	2,777	18.18	153
1973	43,388.65	27,239	34,840	8,549	18.61	459
1974	6,679.10	4,136	5,290	1,389	19.04	73
1975	2,388.78	1,458	1,865	524	19.48	27
1976	325.75	196	251	75	19.93	4
1977	310.42	184	235	75	20.38	4
1978	5,350.19	3,121	3,992	1,358	20.83	65
1980	6,278.95	3,546	4,535	1,743	21.76	80
1981	51,214.65	28,434	36,368	14,846	22.24	668
1982	55,560.11	37,309	47,720	7,840	19.32	406
1983	28,861.79	19,112	24,445	4,417	19.64	225
1984	5,806.34	3,767	4,818	988	20.30	49
1985	10,388.00	6,636	8,488	1,900	20.64	92
1986	10,162.46	6,422	8,214	1,948	20.68	94
1987	22,171.50	13,769	17,611	4,560	21.06	217
1988	9,500.30	5,792	7,408	2,092	21.45	98
1989	21,764.75	13,015	16,647	5,118	21.85	234
1990	17,697.49	10,369	13,262	4,435	22.26	199
1991	2,527.62	1,449	1,853	674	22.69	30
1992	778.74	439	561	217	22.86	9
1993	14,187.04	7,803	9,980	4,207	23.32	180
1994	30,706.90	16,465	21,059	9,647	23.78	406
1995	14,521.42	7,619	9,745	4,776	24.01	199
1996	64,620.77	32,957	42,153	22,467	24.50	917
1997	90,222.73	44,877	57,400	32,823	24.76	1,326
1998	90,466.61	43,587	55,750	34,717	25.28	1,373
1999	26,987.42	12,630	16,154	10,833	25.58	423
2000	22,242.63	10,089	12,904	9,338	25.90	361
2001	27,792.71	12,134	15,520	12,273	26.45	464
2002	74,704.50	31,466	40,246	34,458	26.80	1,286
2003	35,723.93	14,475	18,514	17,210	27.16	634

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	12,600.58	4,895	6,261	6,340	27.55	230
2005	1,094.30	406	519	575	27.95	21
2006	2,275.29	804	1,028	1,247	28.36	44
2007	50,329.62	16,860	21,565	28,765	28.79	999
2008	4,380.00	1,389	1,777	2,603	29.06	90
2009	6,511.91	1,937	2,478	4,034	29.52	137
2010	2,023.74	561	718	1,306	29.99	44
2014	1,151,651.74	221,117	282,818	868,834	31.56	27,530
	2,605,081.92	1,078,211	1,372,794	1,232,288		43,640

CPG
SURVIVOR CURVE.. IOWA 50-S0.5
NET SALVAGE PERCENT.. 0

1862	16.00	16	16			
1901	123.38	123	123			
1903	2,860.00	2,860	2,860			
1909	2,901.80	2,902	2,902			
1911	7,556.70	7,557	7,557			
1916	161.12	161	161			
1924	266.11	261	266			
1926	212.80	206	213			
1928	13,724.13	13,096	13,724			
1929	894.16	847	894			
1931	38.28	36	38			
1937	572.62	512	573			
1938	4,600.60	4,081	4,601			
1946	12.36	10	12			
1948	432.79	354	433			
1949	6,857.71	5,568	6,858			
1950	1,464.38	1,179	1,464			
1951	23,781.96	18,978	23,782			
1953	8.07	6	8			
1954	1,809.10	1,405	1,809			
1955	0.60			1	11.53	
1956	768.66	586	769			
1957	123.78	93	124			
1958	1,865.14	1,394	1,865			
1960	2,255.90	1,652	2,249	7	13.38	1
1961	2,692.32	1,951	2,656	36	13.76	3

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1962	2,889.36	2,072	2,821	68	14.14	5
1963	2,147.00	1,524	2,075	72	14.52	5
1964	1,552.28	1,089	1,483	70	14.91	5
1965	251.74	175	238	13	15.31	1
1966	898.68	616	839	60	15.70	4
1967	2,957.44	2,005	2,730	228	16.11	14
1968	6,310.72	4,227	5,755	556	16.51	34
1969	8,455.01	5,594	7,616	839	16.92	50
1970	1,245.94	814	1,108	138	17.34	8
1971	15,473.04	9,980	13,588	1,885	17.75	106
1972	1,369.67	872	1,187	182	18.18	10
1973	1,726.18	1,084	1,476	250	18.61	13
1974	486.52	301	410	77	19.04	4
1975	909.12	555	756	153	19.48	8
1976	1,641.93	987	1,344	298	19.93	15
1978	1,522.09	888	1,209	313	20.83	15
1981	1,579.82	877	1,194	386	22.24	17
1985	1,166.22	745	1,014	152	20.64	7
1986	57,181.74	36,133	49,195	7,986	20.68	386
1987	5,760.94	3,578	4,871	889	21.06	42
1989	3,798.31	2,271	3,092	706	21.85	32
1990	1,768.35	1,036	1,411	358	22.26	16
1991	2,041.00	1,170	1,593	448	22.69	20
1992	2,626.45	1,480	2,015	611	22.86	27
1995	422.40	222	302	120	24.01	5
1996	825.00	421	573	252	24.50	10
1997	2,848.85	1,417	1,929	920	24.76	37
1998	2,075.00	1,000	1,362	713	25.28	28
2003	2,542.54	1,030	1,402	1,140	27.16	42
2005	5,268.60	1,956	2,663	2,605	27.95	93
2006	3,944.55	1,394	1,898	2,047	28.36	72
2007	1,852.48	621	845	1,007	28.79	35
2011	2,856.60	735	1,001	1,856	30.32	61
2012	17,301.02	4,076	5,549	11,752	30.82	381
2016	21,621.02	3,139	4,274	17,347	32.38	536

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2017	68,032.91	8,205	11,171	56,862	32.81	1,733
2018	183,593.64	17,552	23,897	159,696	33.13	4,820
2019	26,951.17	1,873	2,550	24,401	33.47	729
	541,895.80	189,548	244,395	297,501		9,430
	5,325,824.53	2,654,074	3,175,277	2,150,548		82,425
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.1	1.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1924	116,961.95	102,061	106,095	10,867	9.30	1,168
1925	22,463.97	19,528	20,300	2,164	9.54	227
1926	267,312.44	231,463	240,612	26,700	9.79	2,727
1927	34,649.04	29,879	31,060	3,589	10.05	357
1928	110,869.94	95,212	98,976	11,894	10.31	1,154
1929	125,082.17	106,972	111,200	13,882	10.57	1,313
1930	276,370.05	235,332	244,634	31,736	10.84	2,928
1931	168,513.76	142,844	148,490	20,023	11.12	1,801
1932	18,352.59	15,487	16,099	2,253	11.40	198
1933	11,051.95	9,282	9,649	1,403	11.69	120
1934	17,723.55	14,812	15,397	2,326	11.99	194
1935	13,115.71	10,906	11,337	1,779	12.30	145
1936	11,188.62	9,256	9,622	1,567	12.61	124
1937	10,291.00	8,467	8,802	1,489	12.94	115
1938	7,267.44	5,946	6,181	1,086	13.27	82
1939	19,338.89	15,733	16,355	2,984	13.61	219
1940	18,304.43	14,802	15,387	2,917	13.97	209
1941	35,549.33	28,571	29,700	5,849	14.33	408
1942	27,646.96	22,076	22,949	4,698	14.71	319
1943	3,834.47	3,041	3,161	673	15.10	45
1944	5,072.81	3,996	4,154	919	15.50	59
1945	10,389.05	8,125	8,446	1,943	15.91	122
1946	326,422.67	253,402	263,419	63,004	16.33	3,858
1947	61,363.51	47,266	49,134	12,229	16.77	729
1948	115,866.09	88,534	92,034	23,832	17.22	1,384
1949	131,800.29	99,898	103,847	27,953	17.67	1,582
1950	1,603,116.66	1,204,758	1,252,380	350,737	18.14	19,335
1951	347,358.56	258,709	268,935	78,423	18.63	4,210
1952	630,615.68	465,445	483,843	146,772	19.12	7,676
1953	706,199.45	516,302	536,711	169,489	19.63	8,634
1954	1,308,696.67	947,457	984,908	323,788	20.15	16,069
1955	1,128,787.60	809,013	840,992	287,796	20.68	13,917
1956	1,715,801.91	1,217,053	1,265,161	450,641	21.22	21,237
1957	1,446,793.89	1,015,331	1,055,465	391,329	21.77	17,976
1958	2,864,007.78	1,987,936	2,066,516	797,492	22.33	35,714
1959	1,733,052.44	1,189,151	1,236,156	496,896	22.91	21,689
1960	2,805,705.44	1,902,886	1,978,104	827,601	23.49	35,232
1961	1,716,803.84	1,150,259	1,195,727	521,077	24.09	21,630
1962	1,842,476.86	1,219,314	1,267,512	574,965	24.69	23,287
1963	2,264,357.99	1,479,282	1,537,756	726,602	25.31	28,708
1964	2,206,454.82	1,422,700	1,478,937	727,518	25.93	28,057
1965	2,789,837.74	1,774,783	1,844,937	944,900	26.56	35,576

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1966	2,928,171.63	1,836,725	1,909,328	1,018,844	27.21	37,444
1967	3,102,472.91	1,918,445	1,994,278	1,108,195	27.86	39,777
1968	3,488,122.62	2,125,383	2,209,396	1,278,727	28.52	44,836
1969	3,871,282.78	2,323,312	2,415,149	1,456,134	29.19	49,885
1970	3,272,881.99	1,933,684	2,010,119	1,262,763	29.87	42,275
1971	3,097,419.28	1,801,180	1,872,378	1,225,042	30.55	40,100
1972	3,011,383.17	1,722,662	1,790,756	1,220,627	31.24	39,073
1973	2,858,468.80	1,607,403	1,670,941	1,187,528	31.95	37,168
1974	3,061,416.29	1,692,167	1,759,056	1,302,361	32.65	39,889
1975	2,260,648.05	1,227,261	1,275,773	984,875	33.37	29,514
1976	1,979,512.98	1,054,843	1,096,539	882,974	34.10	25,894
1977	2,493,250.31	1,303,671	1,355,203	1,138,047	34.83	32,674
1978	2,443,697.47	1,253,324	1,302,866	1,140,832	35.56	32,082
1979	4,484,365.61	2,253,842	2,342,933	2,141,433	36.31	58,976
1980	9,385,787.27	4,620,905	4,803,562	4,582,225	37.06	123,643
1981	6,446,526.88	3,106,710	3,229,513	3,217,014	37.82	85,061
1982	6,915,258.95	3,742,538	3,890,474	3,024,784	33.49	90,319
1983	1,652,227.61	871,385	905,829	746,398	34.50	21,635
1984	2,298,735.06	1,189,595	1,236,618	1,062,117	34.96	30,381
1985	3,026,693.64	1,535,744	1,596,449	1,430,244	35.44	40,357
1986	4,837,660.89	2,386,902	2,481,252	2,356,409	36.45	64,648
1987	2,042,451.40	986,504	1,025,499	1,016,952	36.93	27,537
1988	4,129,018.21	1,950,548	2,027,650	2,101,368	37.42	56,156
1989	3,539,088.83	1,621,611	1,685,711	1,853,378	38.43	48,227
1990	3,294,257.31	1,473,521	1,531,767	1,762,490	38.92	45,285
1991	3,133,048.39	1,366,636	1,420,657	1,712,391	39.43	43,429
1992	2,408,266.75	1,023,032	1,063,471	1,344,796	39.94	33,670
1993	1,056,351.88	433,527	450,664	605,688	40.94	14,795
1994	918,115.28	366,144	380,617	537,498	41.46	12,964
1995	5,047,772.56	1,952,983	2,030,181	3,017,591	41.99	71,865
1996	4,997,693.42	1,860,641	1,934,189	3,063,504	42.99	71,261
1997	1,941,647.86	699,382	727,027	1,214,620	43.52	27,909
1998	2,310,417.10	803,563	835,327	1,475,091	44.07	33,472
1999	1,116,276.09	374,176	388,967	727,310	44.62	16,300
2000	2,564,327.29	821,610	854,087	1,710,240	45.61	37,497
2001	2,858,166.00	878,886	913,627	1,944,539	46.17	42,117
2002	1,050,593.75	309,295	321,521	729,073	46.73	15,602
2003	3,311,418.83	931,171	967,979	2,343,440	47.29	49,555
2004	1,749,206.31	468,437	486,954	1,262,253	47.86	26,374
2005	1,029,144.80	259,756	270,024	759,121	48.86	15,537
2006	2,679,720.27	639,649	664,933	2,014,787	49.44	40,752
2007	915,912.64	205,897	214,036	701,877	50.01	14,035

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2008	2,245,884.60	472,983	491,679	1,754,205	50.60	34,668
2009	2,531,607.38	496,701	516,335	2,015,273	51.20	39,361
2010	2,266,535.82	411,830	428,109	1,838,427	51.79	35,498
2011	1,859,207.89	310,488	322,761	1,536,447	52.39	29,327
2012	2,652,337.76	403,155	419,091	2,233,247	53.00	42,137
2013	3,395,702.69	464,532	482,894	2,912,808	53.61	54,333
2014	4,923,945.45	601,706	625,490	4,298,455	53.85	79,823
2015	9,535,834.37	1,016,520	1,056,701	8,479,133	54.48	155,638
2016	12,473,942.95	1,138,871	1,183,889	11,290,054	54.74	206,249
2017	23,551,406.15	1,771,066	1,841,073	21,710,333	55.38	392,025
2018	18,192,965.57	1,082,481	1,125,270	17,067,696	55.32	308,527
2019	10,879,387.79	467,814	486,306	10,393,082	55.64	186,792
2020	27,971,520.11	744,042	773,453	27,198,067	54.99	494,600
2021	29,683,237.50	279,022	290,051	29,393,186	52.97	554,903
	310,249,265.20	90,779,131	94,367,483	215,881,783		4,724,385

PNG
SURVIVOR CURVE.. IOWA 73-R2.5
NET SALVAGE PERCENT.. 0

1894	186.00	181	184	2	2.09	1
1895	40.67	39	40	1	2.36	
1896	532.91	514	523	10	2.63	4
1897	1,171.68	1,125	1,145	27	2.90	9
1898	153.96	147	150	4	3.18	1
1899	380.16	362	368	12	3.45	3
1900	626.07	594	605	21	3.72	6
1901	2,114.58	1,999	2,035	80	4.00	20
1902	310.87	293	298	13	4.26	3
1903	396.77	372	379	18	4.51	4
1904	261.71	245	249	12	4.76	3
1905	2,149.35	2,002	2,038	112	4.99	22
1906	3,299.52	3,064	3,119	181	5.22	35
1907	8,704.78	8,055	8,199	506	5.45	93
1908	17,957.33	16,563	16,859	1,098	5.67	194
1909	358.52	330	336	23	5.89	4
1910	7,166.05	6,566	6,683	483	6.11	79
1911	852.60	779	793	60	6.32	9
1912	926.73	844	859	68	6.54	10
1913	2,057.39	1,867	1,900	157	6.76	23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1914	671.83	608	619	53	6.98	8
1915	543.75	490	499	45	7.20	6
1916	311.86	280	285	27	7.42	4
1917	1,367.72	1,224	1,246	122	7.65	16
1918	1,215.46	1,084	1,103	112	7.88	14
1919	2,958.89	2,630	2,677	282	8.11	35
1920	7,077.61	6,269	6,381	697	8.34	84
1921	36,892.75	32,557	33,139	3,754	8.58	438
1922	24,022.69	21,124	21,501	2,521	8.81	286
1923	34,930.11	30,600	31,147	3,783	9.05	418
1924	44,305.15	38,661	39,352	4,953	9.30	533
1925	47,685.91	41,454	42,195	5,491	9.54	576
1926	12,053.64	10,437	10,623	1,430	9.79	146
1927	34,629.28	29,862	30,396	4,234	10.05	421
1928	10,956.54	9,409	9,577	1,379	10.31	134
1929	2,360.91	2,019	2,055	306	10.57	29
1930	103,949.84	88,514	90,096	13,854	10.84	1,278
1931	211,669.28	179,426	182,632	29,037	11.12	2,611
1932	6,335.73	5,346	5,442	894	11.40	78
1933	11,194.96	9,402	9,570	1,625	11.69	139
1934	2,472.78	2,067	2,104	369	11.99	31
1935	2,776.56	2,309	2,350	426	12.30	35
1936	19,757.52	16,345	16,637	3,120	12.61	247
1937	4,111.82	3,383	3,443	668	12.94	52
1938	3,308.32	2,707	2,755	553	13.27	42
1939	2,424.14	1,972	2,007	417	13.61	31
1940	12,145.85	9,821	9,996	2,149	13.97	154
1941	5,730.73	4,606	4,688	1,042	14.33	73
1942	4,779.88	3,817	3,885	895	14.71	61
1943	2,337.92	1,854	1,887	451	15.10	30
1944	2,197.55	1,731	1,762	436	15.50	28
1945	1,771.85	1,386	1,411	361	15.91	23
1946	69,774.21	54,166	55,134	14,640	16.33	897
1947	14,186.51	10,927	11,122	3,064	16.77	183
1948	8,209.14	6,273	6,385	1,824	17.22	106
1949	15,022.99	11,387	11,590	3,433	17.67	194
1950	8,702.24	6,540	6,657	2,045	18.14	113
1951	16,316.72	12,153	12,370	3,947	18.63	212
1952	171,682.62	126,716	128,980	42,702	19.12	2,233
1953	427,577.76	312,602	318,187	109,390	19.63	5,573
1954	10,491.30	7,595	7,731	2,761	20.15	137
1955	105,715.37	75,767	77,121	28,595	20.68	1,383

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1956	608,134.30	431,362	439,069	169,065	21.22	7,967
1957	1,563,221.83	1,097,038	1,116,640	446,582	21.77	20,514
1958	175,906.19	122,098	124,280	51,627	22.33	2,312
1959	1,122,196.43	770,006	783,764	338,432	22.91	14,772
1960	628,792.44	426,460	434,080	194,713	23.49	8,289
1961	1,281,178.62	858,390	873,727	407,451	24.09	16,914
1962	1,008,312.64	667,281	679,204	329,109	24.69	13,330
1963	1,799,148.92	1,175,366	1,196,367	602,782	25.31	23,816
1964	2,972,707.25	1,916,772	1,951,020	1,021,687	25.93	39,402
1965	2,273,733.75	1,446,458	1,472,303	801,431	26.56	30,174
1966	2,093,954.26	1,313,454	1,336,922	757,032	27.21	27,822
1967	2,239,964.39	1,385,104	1,409,853	830,112	27.86	29,796
1968	3,301,198.18	2,011,486	2,047,427	1,253,772	28.52	43,961
1969	3,107,782.41	1,865,105	1,898,430	1,209,352	29.19	41,430
1970	2,454,535.49	1,450,189	1,476,101	978,435	29.87	32,756
1971	2,260,264.30	1,314,366	1,337,851	922,414	30.55	30,194
1972	3,336,678.17	1,908,747	1,942,852	1,393,826	31.24	44,617
1973	1,295,831.11	728,685	741,705	554,126	31.95	17,344
1974	569,797.24	314,950	320,577	249,220	32.65	7,633
1975	627,128.79	340,456	346,539	280,590	33.37	8,408
1976	422,923.80	225,368	229,395	193,529	34.10	5,675
1977	604,413.25	316,036	321,683	282,730	34.83	8,117
1978	585,313.45	300,196	305,560	279,754	35.56	7,867
1979	1,002,486.71	503,850	512,853	489,634	36.31	13,485
1980	1,085,399.96	534,375	543,923	541,477	37.06	14,611
1981	3,021,282.99	1,456,017	1,482,033	1,539,250	37.82	40,699
1982	4,782,226.99	2,588,141	2,634,385	2,147,842	33.49	64,134
1983	849,259.83	447,900	455,903	393,357	34.50	11,402
1984	1,851,424.65	958,112	975,231	876,193	34.96	25,063
1985	1,831,752.21	929,431	946,038	885,714	35.44	24,992
1986	1,657,220.64	817,673	832,283	824,938	36.45	22,632
1987	2,006,378.62	969,081	986,396	1,019,982	36.93	27,619
1988	1,958,107.45	925,010	941,538	1,016,570	37.42	27,166
1989	1,585,619.03	726,531	739,512	846,107	38.43	22,017
1990	1,291,293.02	577,595	587,915	703,378	38.92	18,072
1991	830,190.40	362,129	368,599	461,591	39.43	11,707
1992	2,803,868.96	1,191,084	1,212,366	1,591,503	39.94	39,847
1993	862,371.46	353,917	360,241	502,131	40.94	12,265
1994	1,539,160.77	613,817	624,785	914,376	41.46	22,054
1995	1,213,687.82	469,576	477,966	735,722	41.99	17,521
1996	8,866,584.29	3,301,029	3,360,011	5,506,573	42.99	128,090
1997	7,771,472.37	2,799,284	2,849,301	4,922,172	43.52	113,101

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1998	3,534,542.07	1,229,314	1,251,279	2,283,263	44.07	51,810
1999	440,676.23	147,715	150,354	290,322	44.62	6,507
2000	8,056,713.12	2,581,371	2,627,494	5,429,219	45.61	119,036
2001	2,144,931.56	659,566	671,351	1,473,581	46.17	31,916
2002	5,026,930.28	1,479,928	1,506,371	3,520,559	46.73	75,338
2003	1,727,427.57	485,753	494,432	1,232,995	47.29	26,073
2004	2,006,125.27	537,240	546,839	1,459,286	47.86	30,491
2005	2,716,901.67	685,746	697,999	2,018,903	48.86	41,320
2006	1,213,293.48	289,613	294,788	918,506	49.44	18,578
2007	911,472.87	204,899	208,560	702,913	50.01	14,055
2008	2,755,572.77	580,324	590,693	2,164,880	50.60	42,784
2009	644,622.49	126,475	128,735	515,888	51.20	10,076
2010	2,392,025.17	434,631	442,397	1,949,628	51.79	37,645
2011	1,321,113.45	220,626	224,568	1,096,545	52.39	20,930
2012	2,643,706.54	401,843	409,023	2,234,684	53.00	42,164
2013	4,751,398.07	649,991	661,605	4,089,793	53.61	76,288
2014	15,695,649.45	1,918,008	1,952,278	13,743,371	53.85	255,216
2015	16,734,859.97	1,783,936	1,815,811	14,919,049	54.48	273,845
2016	11,934,434.32	1,089,614	1,109,083	10,825,351	54.74	197,759
2017	7,819,603.48	588,034	598,541	7,221,063	55.38	130,391
2018	60,718,069.53	3,612,725	3,677,276	57,040,793	55.32	1,031,106
2019	5,486,646.39	235,926	240,141	5,246,505	55.64	94,294
2020	13,701,184.25	364,452	370,964	13,330,220	54.99	242,412
2021	12,102,939.56	113,768	115,801	11,987,139	52.97	226,301
	271,180,020.28	64,564,884	65,718,511	205,461,509		4,255,537

CPG
SURVIVOR CURVE.. IOWA 73-R2.5
NET SALVAGE PERCENT.. 0

1923	2,539.55	2,225	2,471	68	9.05	8
1924	403.99	353	392	12	9.30	1
1925	2,789.99	2,425	2,693	97	9.54	10
1926	2,275.57	1,970	2,188	88	9.79	9
1927	4,428.67	3,819	4,242	187	10.05	19
1928	15,078.44	12,949	14,382	696	10.31	68
1929	58.40	50	56	3	10.57	
1930	123.57	105	117	7	10.84	1
1931	3.78	3	3			
1932	37,194.57	31,386	34,860	2,335	11.40	205

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1933	120.66	101	112	8	11.69	1
1934	8.95	7	8	1	11.99	
1935	61.81	51	57	5	12.30	
1936	427.66	354	393	34	12.61	3
1937	76.20	63	70	6	12.94	
1938	226.27	185	205	21	13.27	2
1939	346.47	282	313	33	13.61	2
1940	724.87	586	651	74	13.97	5
1941	763.66	614	682	82	14.33	6
1942	966.07	771	856	110	14.71	7
1944	417.76	329	365	52	15.50	3
1945	684.09	535	594	90	15.91	6
1946	3,529.12	2,740	3,043	486	16.33	30
1947	3,520.50	2,712	3,012	508	16.77	30
1948	1,871.82	1,430	1,588	284	17.22	16
1949	54,973.68	41,667	46,279	8,695	17.67	492
1950	8,089.51	6,079	6,752	1,338	18.14	74
1951	16,915.89	12,599	13,993	2,922	18.63	157
1952	19,957.57	14,730	16,360	3,597	19.12	188
1953	28,816.14	21,067	23,399	5,418	19.63	276
1954	22,335.56	16,170	17,960	4,376	20.15	217
1955	23,154.13	16,595	18,432	4,722	20.68	228
1956	33,360.97	23,664	26,283	7,078	21.22	334
1957	64,732.94	45,428	50,456	14,277	21.77	656
1958	31,647.41	21,967	24,398	7,249	22.33	325
1959	56,804.93	38,977	43,291	13,514	22.91	590
1960	66,855.95	45,343	50,361	16,495	23.49	702
1961	142,762.40	95,651	106,237	36,525	24.09	1,516
1962	210,304.49	139,175	154,578	55,726	24.69	2,257
1963	465,558.98	304,145	337,806	127,753	25.31	5,048
1964	548,030.38	353,365	392,474	155,557	25.93	5,999
1965	322,673.10	205,272	227,991	94,683	26.56	3,565
1966	703,178.65	441,076	489,892	213,286	27.21	7,839
1967	474,443.92	293,377	325,847	148,597	27.86	5,334
1968	589,288.52	359,065	398,805	190,484	28.52	6,679
1969	440,086.49	264,114	293,345	146,742	29.19	5,027
1970	352,137.72	208,050	231,076	121,062	29.87	4,053
1971	295,058.24	171,579	190,569	104,490	30.55	3,420
1972	232,573.47	133,044	147,769	84,805	31.24	2,715
1973	320,564.91	180,263	200,214	120,351	31.95	3,767
1974	313,097.79	173,062	192,216	120,882	32.65	3,702
1975	116,820.13	63,419	70,438	46,382	33.37	1,390

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1976	254,692.79	135,721	150,742	103,951	34.10	3,048
1977	113,316.81	59,251	65,809	47,508	34.83	1,364
1978	345,442.41	177,171	196,779	148,663	35.56	4,181
1979	158,303.06	79,563	88,369	69,934	36.31	1,926
1980	219,260.69	107,949	119,896	99,364	37.06	2,681
1981	252,124.22	121,504	134,952	117,173	37.82	3,098
1982	238,530.01	129,092	143,379	95,151	33.49	2,841
1983	346,875.97	182,942	203,189	143,687	34.50	4,165
1984	136,154.66	70,460	78,258	57,896	34.96	1,656
1985	396,582.39	201,226	223,497	173,086	35.44	4,884
1986	640,850.36	316,196	351,191	289,659	36.45	7,947
1987	149,648.13	72,280	80,280	69,369	36.93	1,878
1988	170,706.59	80,642	89,567	81,140	37.42	2,168
1989	388,796.14	178,146	197,862	190,934	38.43	4,968
1990	97,905.72	43,793	48,640	49,266	38.92	1,266
1991	528,579.60	230,566	256,084	272,496	39.43	6,911
1992	1,290,792.44	548,329	609,016	681,777	39.94	17,070
1993	692,530.96	284,215	315,671	376,860	40.94	9,205
1995	2,387.39	924	1,026	1,361	41.99	32
1996	509,355.38	189,633	210,621	298,735	42.99	6,949
1997	763,408.47	274,980	305,414	457,995	43.52	10,524
1998	1,024,211.67	356,221	395,646	628,566	44.07	14,263
1999	378,620.51	126,914	140,960	237,660	44.62	5,326
2000	3,589,896.70	1,150,203	1,277,502	2,312,395	45.61	50,699
2001	451,716.19	138,903	154,276	297,440	46.17	6,442
2002	1,540,261.61	453,453	503,639	1,036,623	46.73	22,183
2003	363,402.71	102,189	113,499	249,904	47.29	5,284
2004	4,237,574.88	1,134,823	1,260,420	2,977,155	47.86	62,205
2005	6,326,630.98	1,596,842	1,773,573	4,553,058	48.86	93,186
2006	2,584,383.86	616,892	685,167	1,899,217	49.44	38,415
2007	1,062,136.17	238,768	265,194	796,942	50.01	15,936
2008	187,534.70	39,495	43,866	143,669	50.60	2,839
2009	3,177,136.15	623,354	692,344	2,484,792	51.20	48,531
2010	949,795.64	172,578	191,678	758,118	51.79	14,638
2011	2,255,121.83	376,605	418,286	1,836,836	52.39	35,061
2012	503,076.18	76,468	84,931	418,145	53.00	7,890
2013	943,487.03	129,069	143,354	800,133	53.61	14,925
2014	487,326.05	59,551	66,142	421,184	53.85	7,821
2015	2,360,265.07	251,604	279,450	2,080,815	54.48	38,194
2016	9,543,389.06	871,311	967,744	8,575,645	54.74	156,661
2017	7,595,489.96	571,181	634,397	6,961,093	55.38	125,697
2018	4,980,038.24	296,312	329,106	4,650,932	55.32	84,073

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2019	3,334,879.76	143,400	159,271	3,175,609	55.64	57,074
2020	6,556,402.56	174,400	193,702	6,362,701	54.99	115,707
2021	6,967,062.36	65,490	72,738	6,894,324	52.97	130,155
	85,128,950.37	17,005,597	18,887,698	66,241,252		1,318,949
	666,558,235.85	172,349,612	178,973,692	487,584,544		10,298,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 1.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1917	4,293.26	3,986	3,684	609	4.63	132
1918	5,389.36	4,999	4,620	769	4.68	164
1919	12,294.83	11,394	10,531	1,764	4.73	373
1920	17,814.52	16,494	15,245	2,569	4.78	537
1921	17,528.04	16,216	14,988	2,540	4.82	527
1922	45,688.59	42,236	39,038	6,651	4.86	1,369
1923	39,020.07	36,043	33,314	5,706	4.90	1,164
1924	102,860.78	94,937	87,748	15,113	4.94	3,059
1925	71,137.54	65,615	60,646	10,491	4.97	2,111
1926	68,953.48	63,548	58,736	10,218	5.01	2,040
1927	59,493.63	54,792	50,643	8,851	5.04	1,756
1928	43,602.02	40,129	37,090	6,512	5.07	1,284
1929	61,665.80	56,714	52,419	9,246	5.10	1,813
1930	34,553.49	31,756	29,351	5,202	5.13	1,014
1931	5,710.03	5,244	4,847	863	5.16	167
1932	4,141.74	3,801	3,513	629	5.18	121
1933	4,107.95	3,767	3,482	626	5.21	120
1934	1,304.91	1,196	1,105	199	5.23	38
1935	4,961.86	4,544	4,200	762	5.26	145
1936	7,184.54	6,575	6,077	1,107	5.28	210
1937	6,657.61	6,089	5,628	1,030	5.30	194
1938	4,814.88	4,400	4,067	748	5.32	141
1939	12,614.58	11,520	10,648	1,967	5.34	368
1940	7,723.97	7,048	6,514	1,210	5.36	226
1941	18,319.84	16,704	15,439	2,881	5.38	536
1942	1,000.50	912	843	158	5.40	29
1943	4,000.56	3,642	3,366	634	5.42	117
1944	3,690.54	3,357	3,103	588	5.43	108
1945	1,041.86	947	875	167	5.45	31
1946	11,278.72	10,244	9,468	1,810	5.46	332
1947	31,117.14	28,235	26,097	5,020	5.48	916
1948	45,836.31	41,550	38,404	7,433	5.50	1,351
1949	25,555.29	23,146	21,393	4,162	5.51	755
1950	72,542.31	65,646	60,675	11,867	5.52	2,150
1951	60,163.38	54,385	50,267	9,897	5.54	1,786
1952	64,268.88	58,042	53,647	10,622	5.55	1,914
1953	117,985.50	106,450	98,389	19,596	5.56	3,524
1954	74,983.59	67,571	62,454	12,529	5.58	2,245
1955	87,899.89	79,127	73,135	14,765	5.59	2,641
1956	111,598.08	100,352	92,753	18,845	5.60	3,365
1957	110,857.37	99,572	92,032	18,825	5.61	3,356

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1958	88,812.28	79,677	73,644	15,169	5.62	2,699
1959	119,533.66	107,106	98,996	20,538	5.63	3,648
1960	5,950.19	5,325	4,922	1,028	5.64	182
1961	50.18	45	42	9	5.65	2
1962	11,307.77	10,092	9,328	1,980	5.66	350
1963	7,979.55	7,111	6,573	1,407	5.67	248
1968	301.49	267	247	55	5.72	10
2012	5,966.85	3,685	3,406	2,561	5.88	436
2014	12,463.18	6,992	6,463	6,001	5.87	1,022
2016	12.31	6	6	7	5.86	1
2019	256,097.76	76,829	71,011	185,086	5.83	31,747
	1,994,132.46	1,650,060	1,525,112	469,020		84,574

PNG

INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 9-2027
NET SALVAGE PERCENT.. 0

1907	145.75	137	99	47	3.95	12
1908	539.64	506	364	176	4.03	44
1909	47.80	45	32	15	4.12	4
1910	1,040.10	973	700	340	4.19	81
1911	12,413.38	11,597	8,342	4,071	4.27	953
1912	7,219.06	6,736	4,845	2,374	4.34	547
1913	485.65	453	326	160	4.40	36
1915	14.74	14	10	5	4.52	1
1918	420.51	390	281	140	4.68	30
1919	216.98	201	145	72	4.73	15
1922	44.16	41	29	15	4.86	3
1923	236.56	219	158	79	4.90	16
1943	461.98	421	303	159	5.42	29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1946	15.36	14	10	5	5.46	1
1950	139.76	126	91	49	5.52	9
1952	102,661.50	92,715	66,692	35,969	5.55	6,481
	126,102.93	114,588	82,426	43,677		8,262
	2,120,235.39	1,764,648	1,607,539	512,697		92,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 4.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	20,849.75	13,444	13,924	6,926	23.80	291
1973	49,615.57	31,473	32,596	17,019	24.50	695
1974	12,541.48	7,822	8,101	4,440	25.21	176
1975	47,795.38	29,305	30,351	17,444	25.92	673
1976	511,046.42	307,773	318,758	192,289	26.65	7,215
1977	460,656.24	272,335	282,055	178,601	27.39	6,521
1978	691,072.70	400,926	415,235	275,837	28.13	9,806
1979	566,964.50	322,495	334,005	232,959	28.89	8,064
1980	1,176,544.23	655,876	679,285	497,260	29.65	16,771
1981	1,470,863.45	803,047	831,708	639,155	30.42	21,011
1982	2,064,357.36	1,206,823	1,249,895	814,462	28.07	29,015
1983	2,430,643.44	1,394,217	1,443,978	986,666	28.62	34,475
1984	3,365,582.79	1,893,140	1,960,708	1,404,875	29.17	48,162
1985	3,545,236.65	1,941,017	2,010,293	1,534,943	30.17	50,876
1986	4,485,896.94	2,404,441	2,490,257	1,995,640	30.73	64,941
1987	7,687,183.43	4,031,159	4,175,034	3,512,149	31.29	112,245
1988	10,894,877.81	5,584,714	5,784,036	5,110,841	31.86	160,416
1989	13,292,457.94	6,609,010	6,844,890	6,447,568	32.86	196,213
1990	14,951,801.16	7,253,119	7,511,988	7,439,813	33.44	222,482
1991	9,075,812.38	4,291,044	4,444,194	4,631,618	34.01	136,184
1992	7,100,534.94	3,246,365	3,362,230	3,738,305	35.02	106,748
1993	5,278,326.78	2,346,744	2,430,501	2,847,826	35.60	79,995
1994	9,459,648.21	4,084,676	4,230,461	5,229,187	36.19	144,493
1995	15,287,286.67	6,359,511	6,586,487	8,700,800	37.20	233,892
1996	9,347,009.33	3,765,910	3,900,318	5,446,691	37.79	144,130
1997	14,124,234.06	5,467,491	5,662,630	8,461,604	38.79	218,139
1998	9,977,755.48	3,727,689	3,860,733	6,117,023	39.40	155,254
1999	10,560,866.53	3,801,912	3,937,605	6,623,262	40.00	165,582
2000	10,995,666.30	3,782,509	3,917,509	7,078,157	41.00	172,638
2001	11,065,687.75	3,651,677	3,782,008	7,283,680	41.61	175,046
2002	10,213,758.88	3,226,526	3,341,683	6,872,076	42.23	162,730
2003	14,355,377.30	4,302,307	4,455,859	9,899,518	43.23	228,996
2004	13,444,209.17	3,834,288	3,971,136	9,473,073	43.85	216,034
2005	14,407,113.60	3,875,514	4,013,834	10,393,280	44.85	231,734
2006	15,041,282.55	3,823,494	3,959,957	11,081,325	45.48	243,653
2007	14,217,234.92	3,380,858	3,501,523	10,715,712	46.48	230,545
2008	12,030,687.55	2,680,437	2,776,104	9,254,584	47.10	196,488
2009	11,685,943.46	2,424,833	2,511,377	9,174,566	47.74	192,178
2010	12,184,335.78	2,325,990	2,409,006	9,775,330	48.74	200,561
2011	16,976,675.17	2,977,709	3,083,986	13,892,690	49.38	281,342
2012	22,671,745.31	3,595,739	3,724,074	18,947,672	50.38	376,095
2013	30,247,092.61	4,319,285	4,473,443	25,773,649	51.02	505,168

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,723,009.65	4,249,099	4,400,752	29,322,257	52.02	563,673
2015	31,848,397.01	3,496,954	3,621,763	28,226,634	52.67	535,915
2016	45,034,834.93	4,210,757	4,361,042	40,673,793	53.32	762,824
2017	39,718,572.13	3,058,330	3,167,484	36,551,088	53.98	677,123
2018	48,719,853.40	2,913,447	3,017,430	45,702,423	54.98	831,255
2019	62,555,173.10	2,689,872	2,785,875	59,769,298	55.64	1,074,215
2020	86,984,370.44	2,270,292	2,351,320	84,633,050	55.97	1,512,115
2021	93,996,918.82	827,173	856,695	93,140,223	56.00	1,663,218
	810,055,401.45	144,170,568	149,316,119	660,739,282		13,408,011

PNG

SURVIVOR CURVE.. IOWA 67-R3
NET SALVAGE PERCENT.. 0

1952	351,501.05	286,498	286,729	64,772	12.39	5,228
1970	2,703.45	1,798	1,799	904	22.44	40
1971	7,972.40	5,222	5,226	2,746	23.11	119
1972	255.39	165	165	90	23.80	4
1973	478,946.86	303,810	304,055	174,892	24.50	7,138
1974	591,344.31	368,839	369,137	222,208	25.21	8,814
1975	1,569,232.40	962,143	962,919	606,313	25.92	23,392
1976	1,070,592.23	644,753	645,273	425,319	26.65	15,959
1977	1,329,019.31	785,703	786,337	542,682	27.39	19,813
1978	1,731,491.97	1,004,525	1,005,335	726,156	28.13	25,814
1979	1,907,957.16	1,085,265	1,086,141	821,817	28.89	28,446
1980	2,067,800.16	1,152,716	1,153,646	914,154	29.65	30,832
1981	1,508,284.27	823,478	824,142	684,142	30.42	22,490
1982	1,534,067.69	896,816	897,540	636,528	28.07	22,676
1983	816,478.88	468,332	468,710	347,769	28.62	12,151
1984	1,019,689.29	573,575	574,038	445,652	29.17	15,278
1985	1,366,004.19	747,887	748,490	617,514	30.17	20,468
1986	1,976,702.94	1,059,513	1,060,368	916,335	30.73	29,819
1987	3,219,762.12	1,688,443	1,689,805	1,529,957	31.29	48,896
1988	5,763,324.37	2,954,280	2,956,664	2,806,661	31.86	88,094
1989	4,304,968.97	2,140,431	2,142,158	2,162,811	32.86	65,819
1990	4,786,069.35	2,321,722	2,323,595	2,462,474	33.44	73,639
1991	2,252,928.87	1,065,185	1,066,044	1,186,884	34.01	34,898
1992	2,713,414.64	1,240,573	1,241,574	1,471,841	35.02	42,029
1993	2,643,055.25	1,175,102	1,176,050	1,467,005	35.60	41,208
1994	5,357,225.44	2,313,250	2,315,116	3,042,109	36.19	84,059

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1995	5,662,458.59	2,355,583	2,357,484	3,304,975	37.20	88,843
1996	6,634,675.82	2,673,111	2,675,268	3,959,408	37.79	104,774
1997	9,981,692.23	3,863,913	3,867,031	6,114,662	38.79	157,635
1998	7,516,571.16	2,808,191	2,810,457	4,706,114	39.40	119,445
1999	5,242,458.29	1,887,285	1,888,808	3,353,651	40.00	83,841
2000	4,076,924.26	1,402,462	1,403,594	2,673,331	41.00	65,203
2001	7,176,035.37	2,368,092	2,370,003	4,806,033	41.61	115,502
2002	3,237,100.67	1,022,600	1,023,425	2,213,676	42.23	52,420
2003	4,368,256.03	1,309,166	1,310,222	3,058,034	43.23	70,739
2004	8,745,238.96	2,494,142	2,496,154	6,249,085	43.85	142,510
2005	6,596,910.96	1,774,569	1,776,001	4,820,910	44.85	107,490
2006	3,993,257.52	1,015,086	1,015,905	2,977,353	45.48	65,465
2007	5,601,137.50	1,331,950	1,333,025	4,268,113	46.48	91,827
2008	4,646,573.78	1,035,257	1,036,092	3,610,482	47.10	76,656
2009	5,660,894.05	1,174,636	1,175,584	4,485,310	47.74	93,953
2010	4,092,017.79	781,166	781,796	3,310,222	48.74	67,916
2011	5,583,094.29	979,275	980,065	4,603,029	49.38	93,216
2012	8,980,735.11	1,424,345	1,425,494	7,555,241	50.38	149,965
2013	5,791,514.71	827,028	827,695	4,963,819	51.02	97,292
2014	8,125,673.30	1,023,835	1,024,661	7,101,012	52.02	136,505
2015	15,501,713.67	1,702,088	1,703,461	13,798,252	52.67	261,976
2016	17,687,747.51	1,653,804	1,655,138	16,032,609	53.32	300,687
2017	19,716,543.07	1,518,174	1,519,399	18,197,144	53.98	337,109
2018	21,630,904.14	1,293,528	1,294,572	20,336,332	54.98	369,886
2019	17,633,784.03	758,253	758,865	16,874,919	55.64	303,288
2020	42,604,499.83	1,111,977	1,112,874	41,491,626	55.97	741,319
2021	38,325,975.27	337,269	337,541	37,988,434	56.00	678,365
	345,185,180.87	67,996,809	68,051,671	277,133,510		5,740,950

CPG

SURVIVOR CURVE.. IOWA 67-R3
NET SALVAGE PERCENT.. 0

1951	6,530.81	5,365	6,036	495	11.96	41
1967	7,659.97	5,320	5,985	1,675	20.47	82
1968	14,228.04	9,745	10,964	3,264	21.11	155
1969	20,510.91	13,846	15,578	4,933	21.77	227
1970	25,793.08	17,154	19,299	6,494	22.44	289
1971	372,838.86	244,236	274,783	98,056	23.11	4,243
1972	574,028.80	370,122	416,413	157,616	23.80	6,623

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1973	479,879.50	304,402	342,474	137,406	24.50	5,608
1974	651,541.08	406,386	457,213	194,328	25.21	7,708
1975	603,154.85	369,812	416,064	187,090	25.92	7,218
1976	367,349.84	221,233	248,903	118,447	26.65	4,445
1977	656,200.95	387,939	436,459	219,742	27.39	8,023
1978	550,953.09	319,635	359,612	191,341	28.13	6,802
1979	522,061.13	296,954	334,094	187,967	28.89	6,506
1980	745,926.58	415,824	467,831	278,095	29.65	9,379
1981	855,494.49	467,074	525,491	330,004	30.42	10,848
1982	771,364.34	450,940	507,339	264,025	28.07	9,406
1983	895,587.38	513,709	577,959	317,629	28.62	11,098
1984	1,429,514.76	804,102	904,671	524,844	29.17	17,993
1985	1,609,554.26	881,231	991,447	618,108	30.17	20,488
1986	1,905,247.88	1,021,213	1,148,936	756,312	30.73	24,612
1987	1,494,209.73	783,564	881,564	612,645	31.29	19,580
1988	2,142,429.08	1,098,209	1,235,562	906,867	31.86	28,464
1989	2,221,752.12	1,104,655	1,242,814	978,938	32.86	29,791
1990	2,319,356.74	1,125,120	1,265,839	1,053,518	33.44	31,505
1991	2,751,090.01	1,300,715	1,463,395	1,287,695	34.01	37,862
1992	2,202,629.01	1,007,042	1,132,993	1,069,636	35.02	30,544
1993	3,432,006.71	1,525,870	1,716,711	1,715,296	35.60	48,182
1994	3,501,856.68	1,512,102	1,701,221	1,800,636	36.19	49,755
1995	3,843,273.50	1,598,802	1,798,764	2,044,509	37.20	54,960
1996	4,804,103.41	1,935,573	2,177,655	2,626,448	37.79	69,501
1997	4,920,314.70	1,904,654	2,142,869	2,777,446	38.79	71,602
1998	5,712,352.50	2,134,135	2,401,051	3,311,301	39.40	84,043
1999	3,426,224.88	1,233,441	1,387,707	2,038,517	40.00	50,963
2000	4,983,410.52	1,714,293	1,928,700	3,054,711	41.00	74,505
2001	2,527,795.19	834,172	938,502	1,589,293	41.61	38,195
2002	4,187,146.71	1,322,720	1,488,153	2,698,994	42.23	63,912
2003	4,408,726.44	1,321,295	1,486,549	2,922,177	43.23	67,596
2004	4,624,284.13	1,318,846	1,483,794	3,140,490	43.85	71,619
2005	4,743,901.47	1,276,109	1,435,712	3,308,190	44.85	73,761
2006	6,356,606.48	1,615,849	1,817,943	4,538,663	45.48	99,795
2007	5,420,982.29	1,289,110	1,450,339	3,970,643	46.48	85,427
2008	4,925,919.60	1,097,495	1,234,759	3,691,161	47.10	78,369
2009	4,347,082.25	902,020	1,014,836	3,332,247	47.74	69,800
2010	6,227,868.28	1,188,900	1,337,596	4,890,273	48.74	100,334
2011	7,195,543.64	1,262,098	1,419,949	5,775,595	49.38	116,962
2012	5,213,073.38	826,793	930,200	4,282,873	50.38	85,011
2013	5,561,905.90	794,240	893,576	4,668,330	51.02	91,500
2014	7,599,506.65	957,538	1,077,297	6,522,209	52.02	125,379

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2015	14,044,568.08	1,542,094	1,734,964	12,309,604	52.67	233,712
2016	12,522,559.42	1,170,859	1,317,298	11,205,261	53.32	210,151
2017	13,264,693.27	1,021,381	1,149,125	12,115,568	53.98	224,445
2018	16,456,528.75	984,100	1,107,181	15,349,347	54.98	279,181
2019	6,358,029.75	273,395	307,589	6,050,441	55.64	108,743
2020	20,393,643.62	532,274	598,845	19,794,798	55.97	353,668
2021	22,062,364.16	194,149	218,431	21,843,933	56.00	390,070
	239,263,159.65	49,229,854	55,387,030	183,876,130		3,810,681
	1,394,503,741.97	261,397,231	272,754,820	1,121,748,922		22,959,642
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.9					1.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1875	0.25		0			
1879	1.42	1	1			
1880	569.18	569	569			
1881	484.41	484	484			
1883	57.12	57	57			
1886	1.75	2	2			
1888	42.23	41	42			
1889	180.11	173	180			
1890	23.90	23	24			
1891	153.09	146	153			
1892	6.12	6	6			
1893	184.89	174	183	2	4.05	
1894	0.96	1	1			
1895	53.32	50	53	1	4.66	
1896	167.51	156	164	3	4.96	1
1897	59.08	55	58	1	5.26	
1898	200.93	185	195	6	5.56	1
1899	798.56	732	771	27	5.86	5
1900	185.86	170	179	7	6.15	1
1901	1,576.29	1,431	1,507	69	6.45	11
1902	745.78	674	710	36	6.75	5
1903	2,431.67	2,187	2,304	128	7.04	18
1904	6,020.82	5,390	5,678	343	7.33	47
1905	2,494.65	2,223	2,342	153	7.62	20
1906	4,105.02	3,642	3,836	269	7.90	34
1907	2,678.40	2,366	2,492	186	8.17	23
1908	5,777.19	5,081	5,352	425	8.44	50
1909	5,884.70	5,153	5,428	457	8.70	53
1910	8,095.97	7,059	7,436	660	8.96	74
1911	17,479.80	15,179	15,989	1,490	9.21	162
1912	11,307.05	9,778	10,300	1,007	9.46	106
1913	18,120.03	15,607	16,440	1,680	9.70	173
1914	47,716.41	40,933	43,118	4,598	9.94	463
1915	22,133.83	18,914	19,924	2,210	10.17	217
1916	17,987.18	15,310	16,127	1,860	10.40	179
1917	3,563.66	3,022	3,183	380	10.62	36
1918	3,773.22	3,187	3,357	416	10.84	38
1919	4,868.09	4,097	4,316	552	11.05	50
1920	2,148.48	1,802	1,898	250	11.26	22
1921	8,675.72	7,249	7,636	1,040	11.46	91

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1922	13,224.58	11,011	11,599	1,626	11.66	139
1923	13,807.66	11,455	12,067	1,741	11.86	147
1924	40,341.06	33,352	35,133	5,208	12.05	432
	268,127.95	229,127	241,297	26,831		2,598

PNG
INTERIM SURVIVOR CURVE.. IOWA 70-R1
PROBABLE RETIREMENT YEAR.. 9-2041
NET SALVAGE PERCENT.. 0

1904	1,043.02	934	944	99	7.33	14
1906	449.27	399	403	46	7.90	6
1911	663.40	576	582	81	9.21	9
1912	2,620.38	2,266	2,290	331	9.46	35
1914	309.74	266	269	41	9.94	4
1915	3,983.96	3,404	3,439	545	10.17	54
1916	125.35	107	108	17	10.40	2
1923	137.91	114	115	23	11.86	2
1924	16.12	13	13	3	12.05	
1928	48.97	40	40	9	12.76	1
1938	37.90	30	30	8	14.28	1
1939	160.31	126	127	33	14.42	2
1940	28.71	23	23	5	14.55	
1943	24.04	19	19	5	14.92	
	9,649.08	8,317	8,404	1,246		130
	277,777.03	237,444	249,701	28,077		2,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 0.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1960	9,880.25	7,255	6,865	3,016	12.49	241
1961	17,472.41	12,677	11,995	5,478	12.90	425
1962	23,292.15	16,696	15,798	7,495	13.31	563
1963	15,485.88	10,962	10,372	5,114	13.73	372
1964	12,257.08	8,567	8,106	4,151	14.15	293
1965	9,249.16	6,382	6,039	3,211	14.57	220
1966	17,687.34	12,046	11,398	6,290	14.99	420
1967	39,203.49	26,350	24,932	14,271	15.41	926
1968	29,750.16	19,724	18,663	11,087	15.84	700
1969	21,407.32	13,997	13,244	8,163	16.27	502
1970	29,768.74	19,191	18,158	11,610	16.70	695
1971	150,639.93	95,705	90,555	60,085	17.14	3,506
1972	44,654.48	27,952	26,448	18,207	17.58	1,036
1973	10,053.51	6,199	5,865	4,188	18.02	232
1974	53,198.12	32,303	30,565	22,633	18.46	1,226
1975	39,224.21	23,443	22,182	17,043	18.91	901
1976	61,740.25	36,309	34,355	27,385	19.36	1,415
1977	25,798.31	14,925	14,122	11,676	19.81	589
1978	31,508.59	17,920	16,956	14,553	20.27	718
1979	29,641.85	16,568	15,677	13,965	20.73	674
1980	93,942.79	51,569	48,794	45,149	21.20	2,130
1981	163,093.82	87,932	83,201	79,893	21.66	3,689
1982	156,126.75	105,448	99,774	56,353	18.98	2,969
1983	33,163.65	22,087	20,899	12,265	19.31	635
1984	75,905.46	49,809	47,129	28,777	19.65	1,464
1985	168,202.35	108,659	102,812	65,390	20.00	3,270
1986	183,407.47	116,537	110,266	73,141	20.37	3,591
1987	137,377.97	85,779	81,163	56,215	20.75	2,709
1988	145,367.38	89,110	84,315	61,052	21.15	2,887
1989	315,350.06	190,629	180,372	134,978	21.26	6,349
1990	129,258.86	76,547	72,428	56,831	21.69	2,620
1991	183,282.06	106,780	101,034	82,248	21.85	3,764
1992	268,401.19	152,828	144,605	123,797	22.31	5,549
1993	82,312.73	45,980	43,506	38,807	22.52	1,723
1994	172,739.39	94,057	88,996	83,743	23.01	3,639
1995	379,039.65	201,877	191,014	188,025	23.25	8,087
1996	871,630.38	453,422	429,024	442,606	23.52	18,818
1997	282,463.68	143,266	135,557	146,907	23.81	6,170
1998	483,918.25	238,814	225,964	257,954	24.12	10,695
1999	141,927.73	68,012	64,352	77,575	24.45	3,173
2000	623,221.77	290,795	275,148	348,074	24.58	14,161
2001	408,269.31	184,129	174,221	234,048	24.95	9,381

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2002	252,114.37	110,124	104,198	147,916	25.14	5,884
2003	2,133,857.43	896,220	847,996	1,285,862	25.55	50,327
2004	1,170,155.33	472,977	447,527	722,628	25.79	28,020
2005	866,072.56	335,863	317,791	548,282	26.05	21,047
2006	843,507.37	312,435	295,623	547,884	26.34	20,800
2007	719,865.92	253,681	240,031	479,835	26.65	18,005
2008	1,450,653.55	485,679	459,545	991,108	26.82	36,954
2009	533,284.37	168,625	159,552	373,733	27.03	13,827
2010	570,675.87	169,320	160,209	410,467	27.26	15,057
2011	2,447,346.59	675,957	639,585	1,807,762	27.52	65,689
2012	2,388,138.15	608,020	575,303	1,812,835	27.81	65,186
2013	909,796.63	211,892	200,490	709,306	28.00	25,332
2014	1,491,053.06	313,121	296,272	1,194,781	28.21	42,353
2015	4,991,822.54	931,474	881,353	4,110,470	28.34	145,041
2016	3,467,814.05	560,746	530,573	2,937,241	28.51	103,025
2017	3,132,030.01	425,643	402,740	2,729,290	28.61	95,396
2018	1,433,496.86	155,534	147,165	1,286,332	28.76	44,726
2019	4,436,567.44	354,925	335,827	4,100,740	28.75	142,634
2020	5,483,251.70	271,421	256,816	5,226,435	28.80	181,473
2021	13,415,127.48	230,740	218,324	13,196,803	28.57	461,911
	58,306,947.21	11,333,634	10,723,790	47,583,157		1,715,814

PNG

SURVIVOR CURVE.. IOWA 47-S0
NET SALVAGE PERCENT.. 0

1959	1,090.89	811	658	433	12.08	36
1960	10,089.40	7,408	6,012	4,077	12.49	326
1961	10,210.43	7,408	6,012	4,198	12.90	325
1962	14,077.35	10,091	8,189	5,888	13.31	442
1963	33,189.95	23,494	19,067	14,123	13.73	1,029
1964	36,554.82	25,550	20,735	15,820	14.15	1,118
1965	76,593.92	52,850	42,891	33,703	14.57	2,313
1966	65,238.52	44,431	36,058	29,180	14.99	1,947
1967	79,674.50	53,552	43,460	36,214	15.41	2,350
1968	118,198.81	78,363	63,596	54,603	15.84	3,447
1969	321,732.10	210,358	170,717	151,015	16.27	9,282
1970	279,340.73	180,085	146,149	133,192	16.70	7,976
1971	141,089.33	89,637	72,745	68,344	17.14	3,987
1972	50,164.10	31,401	25,484	24,680	17.58	1,404

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1973	131,622.42	81,158	65,864	65,758	18.02	3,649
1974	50,219.87	30,495	24,748	25,472	18.46	1,380
1975	23,669.93	14,147	11,481	12,189	18.91	645
1976	42,756.61	25,145	20,407	22,350	19.36	1,154
1977	183,247.06	106,010	86,033	97,214	19.81	4,907
1978	7,098.88	4,037	3,276	3,823	20.27	189
1979	24,770.76	13,845	11,236	13,535	20.73	653
1980	99,858.73	54,816	44,486	55,373	21.20	2,612
1981	403,332.91	217,457	176,478	226,855	21.66	10,473
1982	293,229.29	198,047	160,726	132,503	18.98	6,981
1983	201,218.33	134,011	108,757	92,461	19.31	4,788
1984	50,570.44	33,184	26,931	23,640	19.65	1,203
1985	94,442.48	61,010	49,513	44,930	20.00	2,246
1986	121,086.84	76,939	62,440	58,647	20.37	2,879
1987	239,202.52	149,358	121,212	117,990	20.75	5,686
1988	109,918.91	67,380	54,683	55,236	21.15	2,612
1989	184,520.04	111,542	90,522	93,998	21.26	4,421
1990	98,217.42	58,164	47,203	51,014	21.69	2,352
1991	73,932.19	43,073	34,956	38,976	21.85	1,784
1992	137,321.39	78,191	63,456	73,865	22.31	3,311
1993	167,162.19	93,377	75,780	91,382	22.52	4,058
1994	398,066.81	216,747	175,902	222,165	23.01	9,655
1995	276,900.12	147,477	119,686	157,215	23.25	6,762
1996	186,670.79	97,106	78,807	107,864	23.52	4,586
1997	401,677.54	203,731	165,339	236,339	23.81	9,926
1998	423,967.09	209,228	169,800	254,167	24.12	10,538
1999	135,915.80	65,131	52,857	83,058	24.45	3,397
2000	124,384.64	58,038	47,101	77,284	24.58	3,144
2001	681,229.48	307,234	249,337	431,892	24.95	17,310
2002	104,429.62	45,615	37,019	67,411	25.14	2,681
2003	112,935.80	47,433	38,494	74,441	25.55	2,914
2004	473,607.34	191,432	155,357	318,250	25.79	12,340
2005	277,578.24	107,645	87,360	190,219	26.05	7,302
2006	144,112.71	53,379	43,320	100,793	26.34	3,827
2007	861,560.34	303,614	246,399	615,161	26.65	23,083
2008	770,087.92	257,825	209,239	560,849	26.82	20,912
2009	199,724.27	63,153	51,252	148,472	27.03	5,493
2010	88,555.86	26,275	21,324	67,232	27.26	2,466
2011	1,462,172.47	403,852	327,748	1,134,425	27.52	41,222
2012	441,925.48	112,514	91,311	350,614	27.81	12,607
2013	22,025.99	5,130	4,163	17,863	28.00	638
2014	3,047,400.60	639,954	519,357	2,528,043	28.21	89,615

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2015	1,465,670.16	273,494	221,955	1,243,715	28.34	43,885
2016	1,156,408.74	186,991	151,753	1,004,655	28.51	35,239
2017	1,840,311.30	250,098	202,968	1,637,343	28.61	57,230
2018	10,790,980.28	1,170,821	950,184	9,840,796	28.76	342,170
2019	7,322,250.96	585,780	475,392	6,846,859	28.75	238,152
2020	9,562,598.73	473,349	384,148	9,178,450	28.80	318,696
2021	10,541,870.90	181,320	147,151	10,394,720	28.57	363,833
	57,289,664.04	9,151,191	7,426,686	49,862,978		1,793,588

CPG
SURVIVOR CURVE.. IOWA 47-S0
NET SALVAGE PERCENT.. 0

1948	84.37	71	73	12	7.70	2
1949	249.70	207	212	37	8.09	5
1950	41.76	34	35	7	8.48	1
1951	34.10	28	29	5	8.87	1
1952	31.47	25	26	6	9.27	1
1953	247.59	197	202	46	9.66	5
1954	254.99	200	205	50	10.06	5
1955	893.40	695	713	181	10.46	17
1956	441.94	340	349	93	10.86	9
1957	6,485.01	4,930	5,055	1,430	11.27	127
1958	6,438.51	4,840	4,962	1,476	11.67	126
1959	2,576.39	1,914	1,962	614	12.08	51
1960	1,542.96	1,133	1,162	381	12.49	31
1961	3,874.14	2,811	2,882	992	12.90	77
1962	3,943.62	2,827	2,898	1,045	13.31	79
1963	3,598.08	2,547	2,611	987	13.73	72
1964	7,095.37	4,959	5,084	2,011	14.15	142
1965	7,116.60	4,910	5,034	2,083	14.57	143
1966	24,257.80	16,521	16,939	7,319	14.99	488
1967	15,833.87	10,642	10,911	4,923	15.41	319
1968	7,661.73	5,080	5,208	2,453	15.84	155
1969	11,408.44	7,459	7,648	3,761	16.27	231
1970	11,523.01	7,429	7,617	3,906	16.70	234
1971	8,171.36	5,191	5,322	2,849	17.14	166
1972	18,819.24	11,780	12,078	6,742	17.58	384
1973	16,378.13	10,099	10,354	6,024	18.02	334
1974	15,966.03	9,695	9,940	6,026	18.46	326

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1975	40,242.29	24,051	24,659	15,583	18.91	824
1976	7,651.28	4,500	4,614	3,038	19.36	157
1977	23,815.52	13,778	14,126	9,689	19.81	489
1978	9,556.64	5,435	5,572	3,984	20.27	197
1979	38,630.42	21,592	22,138	16,493	20.73	796
1980	27,939.32	15,337	15,725	12,215	21.20	576
1981	36,665.58	19,768	20,268	16,398	21.66	757
1982	100,126.50	67,625	69,334	30,792	18.98	1,622
1983	83,645.91	55,708	57,116	26,530	19.31	1,374
1984	58,632.91	38,475	39,447	19,186	19.65	976
1985	48,820.39	31,538	32,335	16,485	20.00	824
1986	92,630.84	58,858	60,345	32,285	20.37	1,585
1987	82,879.10	51,750	53,058	29,821	20.75	1,437
1988	78,589.15	48,175	49,392	29,197	21.15	1,380
1989	70,982.01	42,909	43,993	26,989	21.26	1,269
1990	105,330.10	62,376	63,952	41,378	21.69	1,908
1991	74,152.16	43,201	44,293	29,859	21.85	1,367
1992	125,334.04	71,365	73,169	52,166	22.31	2,338
1993	136,507.14	76,253	78,180	58,327	22.52	2,590
1994	99,836.61	54,361	55,735	44,102	23.01	1,917
1995	127,485.17	67,899	69,615	57,870	23.25	2,489
1996	228,835.30	119,040	122,048	106,787	23.52	4,540
1997	172,158.02	87,319	89,526	82,632	23.81	3,470
1998	172,301.26	85,031	87,180	85,121	24.12	3,529
1999	265,387.26	127,174	130,388	134,999	24.45	5,521
2000	170,654.05	79,627	81,639	89,015	24.58	3,621
2001	454,055.77	204,779	209,954	244,102	24.95	9,784
2002	244,953.43	106,996	109,700	135,253	25.14	5,380
2003	294,527.05	123,701	126,827	167,700	25.55	6,564
2004	334,809.51	135,330	138,750	196,059	25.79	7,602
2005	221,299.03	85,820	87,989	133,310	26.05	5,117
2006	409,168.89	151,556	155,386	253,783	26.34	9,635
2007	348,995.43	122,986	126,094	222,901	26.65	8,364
2008	459,200.34	153,740	157,625	301,575	26.82	11,244
2009	207,577.99	65,636	67,295	140,283	27.03	5,190
2010	265,390.31	78,741	80,731	184,659	27.26	6,774
2011	625,393.12	172,734	177,099	448,294	27.52	16,290
2012	433,884.22	110,467	113,259	320,626	27.81	11,529
2013	875,106.01	203,812	208,963	666,143	28.00	23,791
2014	396,902.76	83,350	85,456	311,446	28.21	11,040
2015	3,951,877.40	737,420	756,056	3,195,822	28.34	112,767
2016	986,360.70	159,495	163,526	822,835	28.51	28,861

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2017	518,177.84	70,420	72,200	445,978	28.61	15,588
2018	478,990.79	51,971	53,284	425,706	28.76	14,802
2019	163,852.18	13,108	13,439	150,413	28.75	5,232
2020	2,563,500.00	126,893	130,100	2,433,400	28.80	84,493
2021	2,598,287.00	44,691	45,820	2,552,467	28.57	89,341
	19,486,068.35	4,493,355	4,606,910	14,879,158		540,472
	135,082,679.60	24,978,180	22,757,386	112,325,293		4,049,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 3.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,200	1,331			
1956	21,290.16	18,920	21,290			
1957	5,372.45	4,740	5,372			
1958	8,518.07	7,458	8,518			
1959	4,392.86	3,817	4,393			
1960	27,087.71	23,356	27,088			
1961	1,916.00	1,639	1,916			
1962	1,339.47	1,136	1,339			
1963	30.71	26	31			
1965	41,595.76	34,376	41,596			
1966	19,579.16	16,033	19,579			
1967	14,375.52	11,660	14,376			
1968	818.29	657	818			
1969	15,932.36	12,661	15,932			
1970	553.00	435	553			
1972	36,690.90	28,179	36,691			
1973	38,195.02	28,977	38,195			
1974	19,018.54	14,243	18,944	74	11.30	7
1975	25,329.73	18,716	24,894	436	11.75	37
1976	12,818.60	9,341	12,424	394	12.21	32
1977	148.01	106	141	7	12.69	1
1978	4,242.67	3,000	3,990	252	13.18	19
1979	1,542.38	1,073	1,427	115	13.68	8
1980	4,638.03	3,176	4,224	414	14.19	29
1981	80,176.22	53,950	71,758	8,418	14.72	572
1982	141,945.62	105,409	140,203	1,743	13.69	127
1983	6,800.47	4,975	6,617	183	14.13	13
1984	199,926.07	143,947	191,461	8,465	14.58	581
1985	433,461.53	306,934	408,247	25,214	15.05	1,675
1986	265,735.11	184,898	245,929	19,806	15.52	1,276
1987	791,585.85	540,732	719,217	72,368	16.01	4,520
1988	18,764.80	12,572	16,722	2,043	16.50	124
1989	37,807.02	24,820	33,013	4,794	17.00	282
1990	128,484.87	82,564	109,817	18,668	17.52	1,066
1991	257,739.07	161,937	215,389	42,350	18.04	2,348
1992	198,243.74	121,642	161,794	36,450	18.58	1,962
1993	32,985.36	19,742	26,258	6,727	19.12	352
1994	6,197.62	3,613	4,806	1,392	19.67	71
1995	265,285.40	150,443	200,101	65,184	20.23	3,222
1996	390,043.61	214,836	285,749	104,294	20.80	5,014
1998	8,401.63	4,344	5,778	2,624	21.95	120
2003	278,252.13	119,426	158,846	119,406	24.60	4,854

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2008	144,233.30	47,510	63,192	81,041	27.48	2,949
2009	23,277.53	7,188	9,561	13,717	27.98	490
2013	87,005.59	19,228	25,575	61,431	29.96	2,050
2014	78,923.32	15,564	20,701	58,222	30.52	1,908
2017	32,073.62	3,996	5,315	26,759	31.60	847
2019	90,422.23	6,601	8,780	81,642	31.75	2,571
	4,304,527.69	2,601,796	3,439,893	864,635		39,127

PNG
SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,468	12,541	4,240	6.20	684
1962	29,310.05	24,868	21,555	7,755	6.82	1,137
1963	28,716.91	24,160	20,942	7,775	7.14	1,089
1964	1,610.71	1,343	1,164	447	7.47	60
1965	15,335.53	12,674	10,986	4,350	7.81	557
1966	114,389.19	93,672	81,194	33,196	8.15	4,073
1967	4,284.76	3,475	3,012	1,273	8.50	150
1968	126,189.95	101,317	87,820	38,370	8.87	4,326
1969	116,466.84	92,553	80,224	36,243	9.24	3,922
1970	18,752.91	14,740	12,776	5,976	9.63	621
1971	13,464.24	10,463	9,069	4,395	10.03	438
1972	2,349.36	1,804	1,564	786	10.44	75
1974	21,308.55	15,958	13,832	7,476	11.30	662
1975	37,036.13	27,366	23,720	13,316	11.75	1,133
1977	2,043.72	1,467	1,272	772	12.69	61
1978	2,934.41	2,075	1,799	1,136	13.18	86
1979	1,353.24	942	817	537	13.68	39
1980	47,010.45	32,187	27,899	19,111	14.19	1,347
1981	702,199.80	472,503	409,559	292,641	14.72	19,881
1982	114,036.20	84,683	73,402	40,634	13.69	2,968
1983	6,538.51	4,783	4,146	2,393	14.13	169
1984	1,848.56	1,331	1,154	695	14.58	48
1985	33,053.50	23,405	20,287	12,766	15.05	848
1986	796.80	554	480	317	15.52	20
1987	900.93	615	533	368	16.01	23
1988	228,712.92	153,238	132,825	95,888	16.50	5,811
1989	5,767.35	3,786	3,282	2,486	17.00	146
1990	8,208.45	5,275	4,572	3,636	17.52	208

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1991	15,153.04	9,521	8,253	6,900	18.04	382
1992	1,292.66	793	687	605	18.58	33
1993	49,169.36	29,428	25,508	23,662	19.12	1,238
1994	82,378.57	48,027	41,629	40,749	19.67	2,072
1995	52,734.74	29,906	25,922	26,813	20.23	1,325
1996	44,580.63	24,555	21,284	23,297	20.80	1,120
1997	532,333.33	284,319	246,444	285,890	21.37	13,378
1998	118,063.23	61,039	52,908	65,155	21.95	2,968
1999	58,548.09	29,245	25,349	33,199	22.55	1,472
2000	69,703.96	33,723	29,231	40,473	22.94	1,764
2001	173,986.69	80,973	70,186	103,800	23.55	4,408
2002	184,888.86	82,571	71,571	113,317	24.17	4,688
2003	175,733.00	75,425	65,377	110,356	24.60	4,486
2004	75,956.41	31,104	26,961	48,996	25.24	1,941
2005	48,587.58	18,920	16,400	32,188	25.87	1,244
2006	162,733.73	60,277	52,247	110,486	26.34	4,195
2007	9,461.70	3,306	2,866	6,596	27.00	244
2008	460,995.77	151,852	131,623	329,373	27.48	11,986
2009	53,996.90	16,674	14,453	39,544	27.98	1,413
2010	265,809.52	76,420	66,240	199,570	28.50	7,002
2011	1,348,202.00	358,082	310,381	1,037,821	29.03	35,750
2012	500,205.13	121,650	105,445	394,761	29.56	13,355
2013	309,369.28	68,371	59,263	250,106	29.96	8,348
2014	8,711,938.63	1,717,994	1,489,133	7,222,805	30.52	236,658
2015	784,772.22	136,236	118,087	666,685	30.95	21,541
	15,991,995.37	4,776,116	4,139,871	11,852,124		433,593

CPG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1955	266.15	238	223	43	4.72	9
1957	1,419.60	1,252	1,174	246	5.30	46
1959	1,154.96	1,004	941	214	5.90	36
1960	352.50	304	285	67	6.20	11
1961	3,229.10	2,762	2,590	639	6.51	98
1966	2,958.56	2,423	2,272	687	8.15	84
1967	3,788.99	3,073	2,881	908	8.50	107
1968	2,785.64	2,237	2,097	688	8.87	78
1970	2,147.66	1,688	1,583	565	9.63	59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	481.68	370	347	135	10.44	13
1973	1,415.71	1,074	1,007	409	10.86	38
1974	1,983.52	1,485	1,392	591	11.30	52
1975	1,411.62	1,043	978	434	11.75	37
1977	3,626.30	2,604	2,442	1,185	12.69	93
1979	10,681.17	7,434	6,970	3,711	13.68	271
1981	703.40	473	443	260	14.72	18
1982	2,492.78	1,851	1,736	757	13.69	55
1988	1,548.80	1,038	973	576	16.50	35
1989	1,790.48	1,175	1,102	689	17.00	41
1992	417.27	256	240	177	18.58	10
1995	551.52	313	293	258	20.23	13
2012	1,055.35	257	241	814	29.56	28
2013	422.81	93	87	336	29.96	11
2019	183,464.14	13,393	12,557	170,907	31.75	5,383
	230,149.71	47,840	44,856	185,294		6,626
	20,526,672.77	7,425,752	7,624,620	12,902,053		479,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.9	2.34

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1923	123.43	123	123			
1924	1,708.30	1,708	1,708			
1925	2,541.04	2,541	2,541			
1926	2,788.19	2,788	2,788			
1927	4,359.98	4,360	4,360			
1928	3,822.79	3,823	3,823			
1929	5,560.51	5,561	5,561			
1930	4,913.07	4,894	4,815	98	0.18	98
1931	2,927.85	2,902	2,855	73	0.41	73
1932	978.53	964	948	30	0.66	30
1933	2,046.22	2,005	1,973	74	0.93	74
1934	1,784.14	1,738	1,710	74	1.20	62
1935	1,953.08	1,891	1,860	93	1.47	63
1936	3,114.77	2,997	2,949	166	1.74	95
1937	2,960.06	2,831	2,785	175	2.01	87
1938	3,679.32	3,497	3,440	239	2.28	105
1939	2,494.92	2,356	2,318	177	2.56	69
1940	2,857.85	2,681	2,638	220	2.84	77
1941	5,086.32	4,741	4,664	422	3.12	135
1942	2,368.42	2,193	2,158	211	3.41	62
1943	1,655.49	1,523	1,498	157	3.69	43
1944	1,953.43	1,784	1,755	198	3.98	50
1945	1,485.61	1,348	1,326	159	4.27	37
1946	4,273.97	3,850	3,788	486	4.56	107
1947	11,899.11	10,642	10,470	1,429	4.86	294
1948	12,223.49	10,852	10,676	1,547	5.16	300
1949	17,690.16	15,590	15,338	2,352	5.46	431
1950	21,353.38	18,680	18,378	2,975	5.76	516
1951	18,494.12	16,054	15,794	2,700	6.07	445
1952	20,001.49	17,227	16,948	3,053	6.38	479
1953	15,040.79	12,853	12,645	2,396	6.69	358
1954	25,196.34	21,357	21,012	4,185	7.01	597
1955	43,509.19	36,586	35,994	7,515	7.32	1,027
1956	76,505.23	63,782	62,750	13,755	7.65	1,798
1957	97,452.49	80,568	79,265	18,187	7.97	2,282
1958	132,067.27	108,238	106,488	25,580	8.30	3,082
1959	234,467.07	190,479	187,399	47,069	8.63	5,454
1960	308,531.56	248,368	244,351	64,180	8.97	7,155
1961	336,721.98	268,573	264,230	72,492	9.31	7,786
1962	328,666.05	259,718	255,518	73,148	9.65	7,580
1963	376,780.64	294,872	290,103	86,677	10.00	8,668
1964	369,339.76	286,238	281,609	87,731	10.35	8,476

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1965	487,346.53	373,878	367,832	119,515	10.71	11,159
1966	583,951.09	443,423	436,252	147,699	11.07	13,342
1967	568,514.22	427,125	420,217	148,297	11.44	12,963
1968	640,792.27	476,275	468,573	172,220	11.81	14,583
1969	673,299.09	494,875	486,872	186,427	12.19	15,293
1970	700,765.95	509,275	501,039	199,727	12.57	15,889
1971	769,842.86	552,947	544,005	225,838	12.96	17,426
1972	1,008,255.50	715,640	704,066	304,189	13.35	22,786
1973	1,304,968.38	914,900	900,104	404,864	13.75	29,445
1974	1,379,412.40	955,091	939,645	439,767	14.15	31,079
1975	973,066.04	665,071	654,315	318,751	14.56	21,892
1976	1,129,618.49	761,758	749,439	380,180	14.98	25,379
1977	2,083,740.17	1,386,146	1,363,729	720,011	15.40	46,754
1978	1,936,228.71	1,269,914	1,249,377	686,852	15.83	43,389
1979	3,385,103.17	2,187,792	2,152,410	1,232,693	16.27	75,765
1980	5,463,257.68	3,478,675	3,422,417	2,040,841	16.71	122,133
1981	5,541,884.17	3,473,320	3,417,148	2,124,736	17.17	123,747
1982	5,040,213.09	3,623,409	3,564,810	1,475,403	15.45	95,495
1983	3,683,397.56	2,609,319	2,567,120	1,116,277	15.85	70,428
1984	3,827,976.50	2,684,177	2,640,768	1,187,209	15.98	74,293
1985	4,353,085.93	3,002,759	2,954,197	1,398,889	16.41	85,246
1986	4,535,781.40	3,075,260	3,025,526	1,510,255	16.86	89,576
1987	5,292,347.04	3,523,645	3,466,659	1,825,688	17.32	105,409
1988	6,595,828.11	4,330,821	4,260,782	2,335,047	17.52	133,279
1989	9,274,598.88	5,968,204	5,871,684	3,402,915	18.01	188,946
1990	10,396,024.01	6,582,762	6,476,303	3,919,721	18.25	214,779
1991	9,362,733.05	5,797,404	5,703,647	3,659,087	18.76	195,047
1992	9,394,769.03	5,709,201	5,616,870	3,777,899	19.04	198,419
1993	5,929,282.22	3,514,879	3,458,035	2,471,247	19.58	126,213
1994	12,275,337.90	7,122,151	7,006,969	5,268,369	19.90	264,742
1995	13,153,008.11	7,423,558	7,303,502	5,849,506	20.45	286,039
1996	11,135,813.23	6,133,606	6,034,411	5,101,402	20.80	245,260
1997	11,900,956.92	6,386,053	6,282,776	5,618,181	21.16	265,509
1998	9,661,669.91	5,040,493	4,958,977	4,702,693	21.55	218,222
1999	9,742,345.05	4,910,142	4,830,734	4,911,611	22.14	221,843
2000	10,123,780.36	4,940,405	4,860,507	5,263,273	22.56	233,301
2001	10,121,183.22	4,772,138	4,694,961	5,426,222	22.98	236,128
2002	10,568,350.69	4,802,259	4,724,595	5,843,755	23.42	249,520
2003	9,239,347.85	4,033,899	3,968,661	5,270,686	23.87	220,808
2004	11,374,461.00	4,756,800	4,679,871	6,694,590	24.34	275,045
2005	9,912,702.85	3,941,291	3,877,551	6,035,152	25.00	241,406
2006	10,523,310.70	3,979,916	3,915,552	6,607,759	25.48	259,331

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2007	10,455,657.27	3,745,216	3,684,647	6,771,010	25.98	260,624
2008	13,648,414.32	4,606,340	4,531,845	9,116,570	26.50	344,022
2009	14,036,998.97	4,438,499	4,366,718	9,670,281	27.03	357,761
2010	14,252,740.14	4,196,007	4,128,148	10,124,592	27.56	367,365
2011	21,876,530.26	5,926,352	5,830,509	16,046,021	28.26	567,800
2012	31,968,721.31	7,928,243	7,800,025	24,168,696	28.81	838,900
2013	41,590,346.88	9,299,602	9,149,206	32,441,141	29.52	1,098,955
2014	40,382,656.34	8,056,340	7,926,050	32,456,606	30.09	1,078,651
2015	42,023,929.00	7,320,568	7,202,177	34,821,752	30.81	1,130,209
2016	45,809,388.77	6,802,694	6,692,679	39,116,710	31.54	1,240,225
2017	43,407,855.55	5,313,122	5,227,196	38,180,659	32.26	1,183,529
2018	49,456,781.41	4,742,905	4,666,201	44,790,580	33.00	1,357,290
2019	60,334,198.55	4,150,993	4,083,862	56,250,337	33.86	1,661,262
2020	27,228,153.60	1,127,246	1,109,016	26,119,138	34.73	752,063
2021	43,978,170.10	606,899	597,084	43,381,086	35.60	1,218,570
	749,012,271.21	218,037,458	214,511,624	534,500,647		18,952,529

PNG

SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1924	4,010.16	4,010	4,010
1925	9,077.27	9,077	9,077
1926	8,578.41	8,578	8,578
1927	8,518.80	8,519	8,519
1928	8,477.90	8,478	8,478
1929	8,521.35	8,521	8,521
1930	8,959.67	8,925	8,960
1931	9,220.36	9,138	9,220
1932	7,717.87	7,607	7,718
1933	4,930.98	4,831	4,931
1934	6,587.13	6,415	6,587
1935	5,129.82	4,966	5,130
1936	7,284.80	7,009	7,285
1937	7,943.81	7,597	7,944
1938	6,314.01	6,001	6,314
1939	10,166.72	9,601	10,167
1940	9,144.94	8,580	9,145
1941	8,333.68	7,768	8,334
1942	5,073.24	4,697	5,073

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1943	3,614.43	3,324	3,614			
1944	5,854.24	5,348	5,847	7	3.98	2
1945	9,608.25	8,716	9,529	79	4.27	19
1946	16,261.44	14,649	16,015	246	4.56	54
1947	17,409.28	15,570	17,022	387	4.86	80
1948	21,148.62	18,776	20,527	621	5.16	120
1949	19,088.68	16,823	18,392	697	5.46	128
1950	27,032.96	23,648	25,854	1,179	5.76	205
1951	20,829.20	18,081	19,767	1,062	6.07	175
1952	416,161.31	358,440	391,870	24,291	6.38	3,807
1953	16,243.94	13,882	15,177	1,067	6.69	159
1954	23,226.93	19,687	21,523	1,704	7.01	243
1955	39,295.88	33,043	36,125	3,171	7.32	433
1956	45,317.78	37,781	41,305	4,013	7.65	525
1957	63,092.15	52,161	57,026	6,066	7.97	761
1958	93,092.47	76,296	83,412	9,681	8.30	1,166
1959	148,649.00	120,761	132,024	16,625	8.63	1,926
1960	130,896.83	105,372	115,200	15,697	8.97	1,750
1961	158,220.74	126,198	137,968	20,253	9.31	2,175
1962	285,734.18	225,793	246,852	38,882	9.65	4,029
1963	361,275.60	282,738	309,108	52,168	10.00	5,217
1964	491,738.94	381,098	416,642	75,097	10.35	7,256
1965	590,818.28	453,258	495,532	95,287	10.71	8,897
1966	659,868.61	501,071	547,804	112,065	11.07	10,123
1967	777,590.11	584,203	638,689	138,901	11.44	12,142
1968	998,819.02	742,382	811,621	187,198	11.81	15,851
1969	1,062,550.07	780,974	853,813	208,738	12.19	17,124
1970	1,226,060.21	891,027	974,130	251,930	12.57	20,042
1971	451,676.41	324,421	354,679	96,998	12.96	7,484
1972	1,179,243.36	837,003	915,067	264,176	13.35	19,788
1973	1,251,329.66	877,295	959,117	292,213	13.75	21,252
1974	1,296,312.34	897,554	981,266	315,047	14.15	22,265
1975	1,095,605.97	748,825	818,665	276,941	14.56	19,021
1976	1,374,699.72	927,029	1,013,490	361,210	14.98	24,113
1977	1,707,476.72	1,135,848	1,241,784	465,692	15.40	30,240
1978	1,385,252.96	908,546	993,283	391,970	15.83	24,761
1979	2,021,141.27	1,306,264	1,428,094	593,047	16.27	36,450
1980	2,688,191.27	1,711,679	1,871,321	816,870	16.71	48,885
1981	2,321,108.33	1,454,731	1,590,408	730,700	17.17	42,557
1982	1,879,262.17	1,351,002	1,477,005	402,257	15.45	26,036
1983	1,394,091.71	987,575	1,079,682	314,409	15.85	19,837
1984	1,813,505.71	1,271,630	1,390,230	423,275	15.98	26,488

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	2,177,681.78	1,502,165	1,642,266	535,415	16.41	32,627
1986	2,791,853.60	1,892,877	2,069,419	722,435	16.86	42,849
1987	3,737,143.15	2,488,190	2,720,254	1,016,889	17.32	58,712
1988	4,965,813.46	3,260,553	3,564,653	1,401,161	17.52	79,975
1989	4,633,045.37	2,981,365	3,259,426	1,373,620	18.01	76,270
1990	5,052,065.70	3,198,968	3,497,324	1,554,742	18.25	85,191
1991	3,735,748.90	2,313,176	2,528,917	1,206,832	18.76	64,330
1992	4,479,800.16	2,722,375	2,976,281	1,503,519	19.04	78,966
1993	4,790,010.71	2,839,518	3,104,349	1,685,661	19.58	86,091
1994	4,823,732.19	2,798,729	3,059,756	1,763,976	19.90	88,642
1995	5,524,656.11	3,118,116	3,408,931	2,115,725	20.45	103,458
1996	5,586,795.98	3,077,207	3,364,207	2,222,589	20.80	106,855
1997	6,428,651.83	3,449,615	3,771,348	2,657,304	21.16	125,581
1998	6,117,352.72	3,191,423	3,489,075	2,628,278	21.55	121,962
1999	4,381,852.65	2,208,454	2,414,428	1,967,424	22.14	88,863
2000	3,649,657.72	1,781,033	1,947,143	1,702,514	22.56	75,466
2001	6,334,971.04	2,986,939	3,265,520	3,069,451	22.98	133,571
2002	5,130,039.60	2,331,090	2,548,502	2,581,537	23.42	110,228
2003	5,919,084.04	2,584,272	2,825,297	3,093,787	23.87	129,610
2004	12,016,699.22	5,025,384	5,494,083	6,522,616	24.34	267,979
2005	8,052,642.27	3,201,731	3,500,345	4,552,298	25.00	182,092
2006	4,919,068.36	1,860,392	2,033,904	2,885,164	25.48	113,232
2007	6,420,678.39	2,299,887	2,514,389	3,906,289	25.98	150,358
2008	6,804,907.86	2,296,656	2,510,857	4,294,051	26.50	162,040
2009	7,011,136.92	2,216,921	2,423,685	4,587,452	27.03	169,717
2010	4,604,951.05	1,355,698	1,482,139	3,122,812	27.56	113,310
2011	7,822,770.76	2,119,189	2,316,838	5,505,933	28.26	194,831
2012	9,812,165.82	2,433,417	2,660,373	7,151,793	28.81	248,240
2013	9,699,088.52	2,168,716	2,370,984	7,328,104	29.52	248,242
2014	10,657,542.14	2,126,180	2,324,481	8,333,061	30.09	276,938
2015	15,315,013.49	2,667,875	2,916,698	12,398,316	30.81	402,412
2016	15,814,399.86	2,348,438	2,567,468	13,246,932	31.54	420,004
2017	17,548,065.16	2,147,883	2,348,208	15,199,857	32.26	471,167
2018	19,835,325.89	1,902,208	2,079,620	17,755,706	33.00	538,052
2019	22,558,457.71	1,552,022	1,696,773	20,861,684	33.86	616,116
2020	15,139,660.32	626,782	685,240	14,454,421	34.73	416,194
2021	27,775,585.04	383,303	419,052	27,356,533	35.60	768,442
	341,800,503.16	110,249,567	120,522,702	221,277,801		7,932,199

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1931	4.27	4	4			
1935	29.08	28	29			
1941	44.00	41	44			
1942	28.78	27	29			
1946	272.13	245	272			
1947	109.16	98	109			
1948	3.62	3	3			
1949	193.11	170	189	4	5.46	1
1951	57.82	50	56	2	6.07	
1952	39.78	34	38	2	6.38	
1953	65.87	56	62	4	6.69	1
1954	401.52	340	378	23	7.01	3
1955	1,151.06	968	1,076	75	7.32	10
1956	824.30	687	764	60	7.65	8
1958	2,849.77	2,336	2,598	252	8.30	30
1959	1,065.58	866	963	103	8.63	12
1960	188.55	152	169	20	8.97	2
1961	19,205.85	15,319	17,034	2,172	9.31	233
1962	9,010.95	7,121	7,918	1,093	9.65	113
1963	15,719.31	12,302	13,679	2,040	10.00	204
1964	17,206.72	13,335	14,828	2,379	10.35	230
1965	15,352.01	11,778	13,097	2,255	10.71	211
1966	14,523.84	11,029	12,264	2,260	11.07	204
1967	26,672.73	20,039	22,283	4,390	11.44	384
1968	30,231.71	22,470	24,986	5,246	11.81	444
1969	26,567.28	19,527	21,713	4,854	12.19	398
1970	34,845.58	25,324	28,159	6,686	12.57	532
1971	62,223.47	44,693	49,697	12,527	12.96	967
1972	73,581.15	52,226	58,073	15,508	13.35	1,162
1973	45,921.24	32,195	35,800	10,122	13.75	736
1974	121,765.80	84,309	93,748	28,018	14.15	1,980
1975	151,023.56	103,222	114,779	36,245	14.56	2,489
1976	100,130.06	67,523	75,083	25,047	14.98	1,672
1977	52,085.34	34,648	38,527	13,558	15.40	880
1978	68,126.25	44,682	49,685	18,442	15.83	1,165
1979	60,331.20	38,992	43,357	16,974	16.27	1,043
1980	145,080.45	92,379	102,722	42,359	16.71	2,535
1981	345,409.61	216,482	240,719	104,691	17.17	6,097
1982	357,469.51	256,985	285,757	71,713	15.45	4,642
1983	300,881.66	213,145	237,008	63,873	15.85	4,030
1984	398,669.92	279,547	310,845	87,825	15.98	5,496
1985	513,265.47	354,051	393,690	119,575	16.41	7,287

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1986	593,620.00	402,474	447,534	146,086	16.86	8,665
1987	747,329.90	497,572	553,279	194,050	17.32	11,204
1988	744,864.68	489,078	543,834	201,030	17.52	11,474
1989	1,279,157.60	823,138	915,295	363,862	18.01	20,203
1990	1,287,776.01	815,420	906,713	381,063	18.25	20,880
1991	1,130,898.10	700,252	778,651	352,247	18.76	18,776
1992	1,765,683.65	1,073,006	1,193,138	572,545	19.04	30,071
1993	1,533,957.50	909,330	1,011,137	522,820	19.58	26,702
1994	2,256,624.95	1,309,294	1,455,881	800,744	19.90	40,238
1995	2,526,870.87	1,426,166	1,585,837	941,033	20.45	46,016
1996	2,436,175.45	1,341,845	1,492,076	944,099	20.80	45,389
1997	2,531,397.34	1,358,348	1,510,427	1,020,971	21.16	48,250
1998	2,841,402.08	1,482,359	1,648,322	1,193,080	21.55	55,363
1999	2,546,049.87	1,283,209	1,426,875	1,119,175	22.14	50,550
2000	2,273,040.38	1,109,244	1,233,433	1,039,607	22.56	46,082
2001	2,316,669.98	1,092,310	1,214,603	1,102,067	22.98	47,958
2002	3,516,473.53	1,597,886	1,776,783	1,739,691	23.42	74,282
2003	1,690,644.41	738,135	820,776	869,869	23.87	36,442
2004	2,580,644.83	1,079,226	1,200,055	1,380,590	24.34	56,721
2005	2,719,745.39	1,081,371	1,202,440	1,517,306	25.00	60,692
2006	1,856,445.56	702,108	780,715	1,075,731	25.48	42,219
2007	1,413,502.64	506,317	563,004	850,499	25.98	32,737
2008	4,078,640.58	1,376,541	1,530,656	2,547,984	26.50	96,150
2009	2,048,074.61	647,601	720,105	1,327,969	27.03	49,129
2010	3,092,643.12	910,474	1,012,409	2,080,234	27.56	75,480
2011	3,382,882.30	916,423	1,019,024	2,363,858	28.26	83,647
2012	6,030,344.25	1,495,525	1,662,962	4,367,382	28.81	151,593
2013	5,468,241.57	1,222,699	1,359,591	4,108,651	29.52	139,182
2014	7,101,172.86	1,416,684	1,575,294	5,525,879	30.09	183,645
2015	6,910,110.54	1,203,741	1,338,510	5,571,600	30.81	180,837
2016	6,658,368.45	988,768	1,099,469	5,558,899	31.54	176,249
2017	5,133,909.55	628,391	698,745	4,435,165	32.26	137,482
2018	5,262,755.78	504,698	561,203	4,701,553	33.00	142,471
2019	6,555,009.92	450,985	501,477	6,053,533	33.86	178,781
2020	5,269,534.02	218,159	242,584	5,026,950	34.73	144,744
2021	6,738,464.74	92,991	103,402	6,635,063	35.60	186,378
	119,331,756.08	35,971,196	39,998,472	79,333,284		2,801,883
	1,210,144,530.45	364,258,221	375,032,798	835,111,732		29,686,611
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 2.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1952	1,188.09	1,188	1,188			
1953	1,514.86	1,515	1,515			
1954	741.72	742	742			
1955	1,587.51	1,588	1,588			
1956	1,966.01	1,966	1,966			
1957	1,784.44	1,777	1,738	46	0.15	46
1958	2,756.54	2,727	2,668	89	0.38	89
1959	5,700.46	5,596	5,474	226	0.64	226
1960	3,646.74	3,553	3,476	171	0.90	171
1961	4,844.61	4,683	4,581	263	1.17	225
1962	6,039.40	5,789	5,663	376	1.45	259
1963	6,381.44	6,068	5,936	445	1.72	259
1964	7,806.52	7,360	7,200	606	2.00	303
1965	10,891.85	10,179	9,958	934	2.29	408
1966	40,596.53	37,616	36,798	3,798	2.57	1,478
1967	69,973.99	64,256	62,859	7,115	2.86	2,488
1968	94,579.82	86,068	84,197	10,383	3.15	3,296
1969	99,747.91	89,944	87,989	11,759	3.44	3,418
1970	92,552.46	82,662	80,865	11,687	3.74	3,125
1971	51,139.30	45,251	44,267	6,872	4.03	1,705
1972	45,515.12	39,897	39,030	6,485	4.32	1,501
1973	73,413.40	63,723	62,338	11,075	4.62	2,397
1974	77,046.81	66,194	64,755	12,292	4.93	2,493
1975	60,038.97	51,051	49,941	10,098	5.24	1,927
1976	33,753.37	28,391	27,774	5,979	5.56	1,075
1977	43,286.14	36,014	35,231	8,055	5.88	1,370
1978	118,603.48	97,526	95,406	23,197	6.22	3,729
1979	128,138.81	104,086	101,824	26,315	6.57	4,005
1980	634,418.85	508,620	497,565	136,854	6.94	19,720
1981	350,968.57	277,567	271,534	79,435	7.32	10,852
1982	219,345.93	185,413	181,383	37,963	7.23	5,251
1983	28,010.63	23,400	22,891	5,119	7.59	674
1984	104,864.92	86,912	85,023	19,842	7.75	2,560
1985	343,230.74	280,625	274,525	68,705	8.14	8,440
1986	262,956.56	211,890	207,284	55,672	8.56	6,504
1987	406,131.28	322,265	315,260	90,871	8.98	10,119
1988	340,922.77	266,124	260,339	80,583	9.42	8,554
1989	543,321.21	416,727	407,669	135,652	9.87	13,744
1990	911,354.27	686,067	671,154	240,200	10.34	23,230
1991	889,019.30	656,185	641,922	247,097	10.82	22,837
1992	814,061.98	590,765	577,924	236,138	11.15	21,178
1993	643,916.59	456,923	446,991	196,925	11.66	16,889

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1994	951,948.67	659,700	645,361	306,588	12.18	25,171
1995	979,973.58	662,266	647,871	332,103	12.71	26,129
1996	682,578.42	450,775	440,977	241,602	13.11	18,429
1997	958,318.98	615,145	601,774	356,545	13.67	26,082
1998	812,802.07	506,213	495,210	317,592	14.23	22,318
1999	996,633.90	603,163	590,053	406,581	14.68	27,696
2000	911,781.90	533,210	521,620	390,162	15.26	25,568
2001	1,202,534.86	677,989	663,252	539,283	15.86	34,003
2002	850,006.38	462,403	452,352	397,654	16.34	24,336
2003	937,165.44	488,919	478,292	458,874	16.96	27,056
2004	869,522.60	435,196	425,736	443,786	17.47	25,403
2005	1,021,767.66	488,916	478,289	543,479	17.98	30,227
2006	1,234,220.77	560,583	548,398	685,823	18.63	36,813
2007	740,391.23	318,812	311,882	428,509	19.17	22,353
2008	2,976,939.20	1,209,828	1,183,531	1,793,408	19.72	90,944
2009	1,468,954.70	559,966	547,794	921,160	20.29	45,400
2010	1,675,058.72	597,158	584,178	1,090,881	20.76	52,547
2011	2,968,499.55	978,714	957,440	2,011,059	21.35	94,195
2012	2,534,854.97	768,061	751,366	1,783,489	21.85	81,624
2013	3,132,922.31	860,300	841,600	2,291,322	22.46	102,018
2014	3,211,894.91	792,696	775,466	2,436,429	22.89	106,441
2015	2,695,046.41	585,095	572,377	2,122,669	23.44	90,558
2016	3,339,583.70	626,506	612,888	2,726,696	23.82	114,471
2017	4,218,323.13	660,589	646,230	3,572,093	24.24	147,364
2018	3,274,987.83	408,063	399,193	2,875,795	24.59	116,950
2019	6,894,983.79	632,960	619,202	6,275,782	24.75	253,567
2020	4,029,486.14	231,293	226,266	3,803,221	24.61	154,540
2021	4,269,000.00	89,649	87,700	4,181,300	23.31	179,378
	67,417,941.72	22,381,061	21,894,732	45,523,209		2,208,126

PNG

SURVIVOR CURVE.. IOWA 35-R2
NET SALVAGE PERCENT.. 0

1945	176.60	177	177
1951	102.12	102	102
1952	11,889.58	11,890	11,890
1953	196.79	197	197
1954	417.56	418	418
1955	2,178.04	2,178	2,178

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1956	4,352.39	4,352	4,352			
1957	1,784.15	1,776	1,784			
1958	7,807.06	7,722	7,807			
1959	6,518.35	6,399	6,518			
1960	12,106.76	11,795	12,107			
1961	31,854.19	30,789	31,854			
1962	58,702.27	56,270	58,702			
1963	71,312.85	67,809	71,313			
1964	134,587.97	126,898	134,163	425	2.00	212
1965	249,432.27	233,112	246,458	2,974	2.29	1,299
1966	367,130.88	340,172	359,647	7,484	2.57	2,912
1967	287,234.04	263,764	278,865	8,369	2.86	2,926
1968	336,949.79	306,624	324,178	12,771	3.15	4,054
1969	500,893.09	451,660	477,518	23,375	3.44	6,795
1970	437,872.03	391,081	413,471	24,401	3.74	6,524
1971	274,939.43	243,283	257,211	17,728	4.03	4,399
1972	278,835.57	244,419	258,412	20,423	4.32	4,728
1973	122,212.94	106,081	112,154	10,059	4.62	2,177
1974	37,565.52	32,274	34,122	3,444	4.93	699
1975	63,617.44	54,093	57,190	6,428	5.24	1,227
1976	28,472.38	23,949	25,320	3,152	5.56	567
1977	45,793.44	38,100	40,281	5,512	5.88	937
1978	39,282.40	32,302	34,151	5,131	6.22	825
1979	128,901.02	104,705	110,699	18,202	6.57	2,770
1980	956,292.34	766,669	810,561	145,731	6.94	20,999
1981	1,387,720.83	1,097,493	1,160,325	227,395	7.32	31,065
1982	105,631.83	89,291	94,403	11,229	7.23	1,553
1983	100,044.99	83,578	88,363	11,682	7.59	1,539
1984	274,884.88	227,825	240,868	34,017	7.75	4,389
1985	549,845.58	449,554	475,291	74,554	8.14	9,159
1986	610,932.83	492,290	520,474	90,459	8.56	10,568
1987	684,680.76	543,294	574,398	110,283	8.98	12,281
1988	685,729.09	535,280	565,925	119,804	9.42	12,718
1989	672,468.89	515,784	545,313	127,156	9.87	12,883
1990	890,454.78	670,334	708,711	181,744	10.34	17,577
1991	967,582.31	714,173	755,060	212,522	10.82	19,642
1992	1,292,835.55	938,211	991,924	300,911	11.15	26,988
1993	1,416,312.67	1,005,015	1,062,553	353,760	11.66	30,340
1994	2,346,872.54	1,626,383	1,719,495	627,378	12.18	51,509
1995	552,378.73	373,298	394,670	157,709	12.71	12,408
1996	1,285,858.27	849,181	897,797	388,061	13.11	29,600
1997	1,248,203.05	801,222	847,093	401,110	13.67	29,342

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1998	1,565,166.37	974,786	1,030,593	534,573	14.23	37,567
1999	808,979.54	489,594	517,624	291,356	14.68	19,847
2000	868,317.35	507,792	536,863	331,454	15.26	21,720
2001	1,072,793.66	604,841	639,469	433,325	15.86	27,322
2002	1,141,324.84	620,881	656,427	484,898	16.34	29,676
2003	623,153.85	325,099	343,711	279,443	16.96	16,477
2004	1,900,979.76	951,440	1,005,911	895,069	17.47	51,235
2005	1,253,881.25	599,982	634,331	619,550	17.98	34,458
2006	1,329,584.98	603,897	638,471	691,114	18.63	37,097
2007	1,838,772.43	791,775	837,105	1,001,668	19.17	52,252
2008	1,439,685.73	585,088	618,585	821,101	19.72	41,638
2009	1,474,323.63	562,012	594,188	880,136	20.29	43,378
2010	995,043.33	354,733	375,042	620,002	20.76	29,865
2011	1,937,339.55	638,741	675,309	1,262,030	21.35	59,111
2012	1,408,878.88	426,890	451,330	957,549	21.85	43,824
2013	1,367,059.07	375,394	396,886	970,173	22.46	43,196
2014	1,614,959.96	398,572	421,391	1,193,569	22.89	52,144
2015	1,654,715.56	359,239	379,806	1,274,910	23.44	54,390
2016	1,322,629.79	248,125	262,330	1,060,299	23.82	44,513
2017	2,716,310.27	425,374	449,727	2,266,583	24.24	93,506
2018	2,154,675.67	268,473	283,843	1,870,832	24.59	76,081
2019	3,169,862.48	290,993	307,653	2,862,210	24.75	115,645
2020	1,318,098.90	75,659	79,991	1,238,108	24.61	50,309
2021	1,399,500.00	29,390	31,073	1,368,427	23.31	58,706
	55,947,885.69	26,482,036	27,994,121	27,953,765		1,511,568

CPG
SURVIVOR CURVE.. IOWA 35-R2
NET SALVAGE PERCENT.. 0

1967	12,768.91	11,726	11,320	1,449	2.86	507
1968	21,874.53	19,906	19,217	2,658	3.15	844
1969	35,086.55	31,638	30,543	4,544	3.44	1,321
1970	30,141.75	26,921	25,989	4,153	3.74	1,110
1971	35,628.16	31,526	30,434	5,194	4.03	1,289
1972	57,178.07	50,121	48,386	8,792	4.32	2,035
1973	72,241.22	62,705	60,534	11,707	4.62	2,534
1974	56,221.71	48,302	46,630	9,592	4.93	1,946
1975	57,604.60	48,981	47,285	10,320	5.24	1,969
1976	31,097.68	26,158	25,252	5,845	5.56	1,051

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1977	17,678.55	14,709	14,200	3,479	5.88	592
1978	35,550.36	29,233	28,221	7,330	6.22	1,178
1979	42,948.86	34,887	33,679	9,270	6.57	1,411
1980	110,229.13	88,372	85,312	24,917	6.94	3,590
1981	91,382.45	72,271	69,769	21,614	7.32	2,953
1982	89,018.59	75,247	72,642	16,377	7.23	2,265
1983	92,738.64	77,474	74,791	17,947	7.59	2,365
1984	89,769.61	74,401	71,825	17,945	7.75	2,315
1985	132,169.02	108,061	104,319	27,850	8.14	3,421
1986	129,677.98	104,495	100,877	28,801	8.56	3,365
1987	140,091.30	111,162	107,313	32,778	8.98	3,650
1988	80,544.97	62,873	60,696	19,849	9.42	2,107
1989	68,293.30	52,381	50,567	17,726	9.87	1,796
1990	176,607.31	132,950	128,347	48,261	10.34	4,667
1991	176,438.55	130,229	125,720	50,719	10.82	4,688
1992	175,714.62	127,516	123,101	52,614	11.15	4,719
1993	171,632.40	121,790	117,573	54,059	11.66	4,636
1994	144,858.88	100,387	96,911	47,948	12.18	3,937
1995	67,179.21	45,400	43,828	23,351	12.71	1,837
1996	111,783.51	73,822	71,266	40,518	13.11	3,091
1997	73,214.99	46,997	45,370	27,845	13.67	2,037
1998	113,754.97	70,847	68,394	45,361	14.23	3,188
1999	116,090.16	70,258	67,825	48,265	14.68	3,288
2000	103,559.13	60,561	58,464	45,095	15.26	2,955
2001	4,042.95	2,279	2,200	1,843	15.86	116
2002	86,639.21	47,132	45,500	41,139	16.34	2,518
2003	14,136.34	7,375	7,120	7,017	16.96	414
2004	99,112.04	49,606	47,888	51,224	17.47	2,932
2005	44,018.72	21,063	20,334	23,685	17.98	1,317
2006	83,009.78	37,703	36,398	46,612	18.63	2,502
2007	43,614.81	18,781	18,131	25,484	19.17	1,329
2008	80,100.16	32,553	31,426	48,674	19.72	2,468
2009	723.30	276	266	457	20.29	23
2012	660,720.73	200,198	193,266	467,455	21.85	21,394
2013	1,255,328.19	344,713	332,777	922,551	22.46	41,075
2014	705,715.16	174,171	168,140	537,575	22.89	23,485
2015	623,339.28	135,327	130,641	492,698	23.44	21,020
2016	575,357.43	107,937	104,200	471,158	23.82	19,780
2017	947,197.01	148,331	143,195	804,002	24.24	33,168
2018	498,332.15	62,092	59,942	438,390	24.59	17,828

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2019	917,891.55	84,262	81,344	836,547	24.75	33,800
2020	1,161,718.18	66,683	64,374	1,097,344	24.61	44,589
2021	1,236,000.00	25,956	25,057	1,210,943	23.31	51,950
	11,997,766.66	3,810,745	3,678,799	8,318,967		406,365
	135,363,594.07	52,673,842	53,567,653	81,795,941		4,126,059
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.8	3.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	217,918	225,308			
1996	173,108.40	166,426	173,108			
1997	173,127.78	164,991	173,128			
1998	184,130.59	173,525	184,131			
1999	342,667.80	319,983	340,573	2,095	1.60	1,309
2000	478,162.92	440,006	468,319	9,844	1.86	5,292
2001	549,785.70	499,315	531,445	18,341	2.07	8,860
2002	670,198.61	598,554	637,070	33,129	2.33	14,218
2003	252,157.11	221,117	235,345	16,812	2.60	6,466
2004	243,716.21	208,987	222,435	21,281	2.91	7,313
2005	216,895.80	181,086	192,738	24,157	3.26	7,410
2006	5,390,842.80	4,369,817	4,651,005	739,838	3.62	204,375
2008	15,525.65	11,654	12,404	3,122	4.49	695
2018	303,687.22	67,054	71,369	232,318	12.35	18,811
	9,219,314.78	7,640,433	8,118,378	1,100,936		274,749

PNG
SURVIVOR CURVE.. IOWA 17-S3
NET SALVAGE PERCENT.. 0

1999	68,566.40	64,027	68,566			
2000	110,387.90	101,579	109,653	735	1.86	395
2001	719,557.21	653,502	705,448	14,109	2.07	6,816
2002	1,586,309.09	1,416,733	1,529,347	56,963	2.33	24,448
2003	887,157.53	777,948	839,786	47,372	2.60	18,220
2004	2,657,385.83	2,278,708	2,459,838	197,547	2.91	67,886
2005	1,150,682.48	960,705	1,037,070	113,613	3.26	34,851
2006	1,163,903.88	943,460	1,018,454	145,450	3.62	40,180
2007	1,417,138.09	1,109,619	1,197,821	219,317	4.02	54,556
2008	490,501.02	368,170	397,435	93,066	4.49	20,727
2009	57,248.17	40,864	44,112	13,136	5.01	2,622
2010	228,321.73	153,615	165,826	62,496	5.59	11,180
2011	246,330.80	154,671	166,966	79,365	6.22	12,760
2012	96,274.94	55,608	60,028	36,247	6.95	5,215
2013	68,490.16	35,916	38,771	29,719	7.71	3,855
2014	7,274.22	3,399	3,669	3,605	8.55	422
2016	42,352.64	14,654	15,819	26,534	10.40	2,551
2018	167,023.69	36,879	39,810	127,213	12.35	10,301

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2019	24,791.17	3,912	4,223	20,568	13.35	1,541
2020	1,900,000.00	179,740	194,027	1,705,973	14.35	118,883
2021	2,090,000.00	66,044	71,294	2,018,706	15.35	131,512
	15,179,696.95	9,419,753	10,167,962	5,011,735		568,921
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	266,687	301,322	95,061	5.59	17,006
	396,383.10	266,687	301,322	95,061		17,006
	24,795,394.83	17,326,873	18,587,662	6,207,732		860,676
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 3.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1901	102.73	103	103			
1902	176.10	176	176			
1903	192.68	193	193			
1904	178.40	178	178			
1905	274.96	275	275			
1906	159.80	160	160			
1907	417.67	418	418			
1908	181.86	182	182			
1909	5,232.53	5,233	5,233			
1910	1,002.58	1,003	1,003			
1911	1,999.73	2,000	2,000			
1912	1,225.37	1,225	1,225			
1913	1,596.33	1,596	1,596			
1914	1,339.18	1,339	1,339			
1915	1,778.02	1,778	1,778			
1916	2,258.69	2,259	2,259			
1917	2,875.87	2,876	2,876			
1918	1,910.33	1,910	1,910			
1919	9,044.21	9,044	9,044			
1920	12,335.76	12,336	12,336			
1921	10,332.17	10,332	10,332			
1922	11,306.14	11,306	11,306			
1923	12,961.66	12,962	12,962			
1924	16,012.89	16,013	16,013			
1925	16,896.34	16,896	16,896			
1926	11,368.01	11,368	11,368			
1927	13,275.20	13,275	13,275			
1928	11,778.44	11,778	11,778			
1929	12,366.86	12,367	12,367			
1930	7,555.14	7,526	7,555			
1931	5,788.99	5,737	5,789			
1932	4,091.91	4,033	4,092			
1933	2,213.76	2,169	2,214			
1934	2,721.92	2,651	2,722			
1935	3,569.13	3,455	3,569			
1936	3,676.91	3,538	3,677			
1937	6,342.00	6,065	6,342			
1938	5,153.65	4,898	5,154			
1939	6,235.93	5,889	6,236			
1940	8,586.02	8,056	8,586			
1941	10,351.45	9,649	10,351			
1942	8,207.89	7,599	8,208			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1943	5,987.52	5,507	5,988			
1944	7,891.57	7,209	7,846	45	3.98	11
1945	8,233.11	7,469	8,129	104	4.27	24
1946	13,047.45	11,754	12,793	255	4.56	56
1947	27,517.76	24,611	26,786	732	4.86	151
1948	25,779.50	22,888	24,911	869	5.16	168
1949	30,874.02	27,209	29,614	1,260	5.46	231
1950	36,866.40	32,250	35,100	1,766	5.76	307
1951	42,806.36	37,158	40,442	2,364	6.07	389
1952	47,430.92	40,852	44,462	2,969	6.38	465
1953	40,999.72	35,037	38,133	2,866	6.69	428
1954	56,223.40	47,656	51,868	4,356	7.01	621
1955	69,531.81	58,467	63,634	5,898	7.32	806
1956	75,642.08	63,063	68,636	7,006	7.65	916
1957	78,378.72	64,799	70,526	7,853	7.97	985
1958	73,386.10	60,145	65,460	7,926	8.30	955
1959	79,798.32	64,827	70,556	9,242	8.63	1,071
1960	76,877.22	61,886	67,355	9,522	8.97	1,062
1961	66,473.09	53,020	57,706	8,767	9.31	942
1962	58,872.65	46,522	50,634	8,239	9.65	854
1963	68,087.15	53,286	57,995	10,092	10.00	1,009
1964	77,208.65	59,837	65,125	12,083	10.35	1,167
1965	94,899.94	72,804	79,238	15,662	10.71	1,462
1966	98,651.71	74,911	81,531	17,120	11.07	1,547
1967	108,600.90	81,592	88,803	19,798	11.44	1,731
1968	125,136.25	93,009	101,229	23,907	11.81	2,024
1969	128,323.01	94,317	102,653	25,670	12.19	2,106
1970	113,751.15	82,668	89,974	23,777	12.57	1,892
1971	100,092.92	71,893	78,247	21,846	12.96	1,686
1972	91,995.94	65,297	71,068	20,928	13.35	1,568
1973	125,211.54	87,785	95,543	29,668	13.75	2,158
1974	133,095.89	92,154	100,298	32,798	14.15	2,318
1975	91,617.97	62,619	68,153	23,465	14.56	1,612
1976	47,700.42	32,167	35,010	12,691	14.98	847
1977	82,435.26	54,838	59,684	22,751	15.40	1,477
1978	96,383.43	63,215	68,802	27,582	15.83	1,742
1979	302,739.45	195,661	212,953	89,786	16.27	5,519
1980	571,913.94	364,160	396,344	175,570	16.71	10,507
1981	645,740.36	404,711	440,479	205,262	17.17	11,955
1982	518,620.80	372,836	405,786	112,834	15.45	7,303
1983	538,728.71	381,635	415,363	123,366	15.85	7,783
1984	471,619.70	330,700	359,927	111,693	15.98	6,990

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	662,224.77	456,803	497,174	165,050	16.41	10,058
1986	677,690.88	459,474	500,081	177,610	16.86	10,534
1987	758,637.37	505,101	549,741	208,897	17.32	12,061
1988	977,555.45	641,863	698,590	278,966	17.52	15,923
1989	1,061,511.48	683,083	743,452	318,059	18.01	17,660
1990	1,324,414.08	838,619	912,734	411,680	18.25	22,558
1991	1,318,485.95	816,407	888,559	429,927	18.76	22,917
1992	1,236,395.79	751,358	817,761	418,634	19.04	21,987
1993	960,735.61	569,524	619,857	340,878	19.58	17,409
1994	1,363,497.69	791,101	861,017	502,481	19.90	25,250
1995	1,507,569.93	850,872	926,070	581,500	20.45	28,435
1996	1,403,452.00	773,021	841,339	562,113	20.80	27,025
1997	1,652,874.13	886,932	965,317	687,557	21.16	32,493
1998	1,827,399.20	953,354	1,037,609	789,790	21.55	36,649
1999	1,794,041.90	904,197	984,108	809,934	22.14	36,582
2000	1,827,879.66	892,005	970,839	857,041	22.56	37,989
2001	1,773,949.80	836,417	910,338	863,612	22.98	37,581
2002	1,025,923.63	466,180	507,380	518,544	23.42	22,141
2003	1,426,658.11	622,879	677,928	748,730	23.87	31,367
2004	1,120,399.87	468,551	509,961	610,439	24.34	25,080
2005	1,294,690.54	514,769	560,263	734,427	25.00	29,377
2006	1,358,832.60	513,910	559,328	799,504	25.48	31,378
2007	7,177,285.65	2,570,904	2,798,115	4,379,170	25.98	168,559
2008	3,019,712.88	1,019,153	1,109,224	1,910,489	26.50	72,094
2009	2,214,398.27	700,193	762,075	1,452,324	27.03	53,730
2010	1,436,550.03	422,920	460,297	976,253	27.56	35,423
2011	1,798,744.13	487,280	530,345	1,268,399	28.26	44,883
2012	2,219,320.92	550,392	599,035	1,620,286	28.81	56,240
2013	2,735,392.68	611,634	665,689	2,069,704	29.52	70,112
2014	2,029,999.85	404,985	440,777	1,589,223	30.09	52,816
2015	2,707,097.20	471,576	513,253	2,193,844	30.81	71,206
2016	2,889,430.09	429,080	467,001	2,422,429	31.54	76,805
2017	2,912,097.34	356,441	387,943	2,524,155	32.26	78,244
2018	3,946,856.59	378,504	411,955	3,534,901	33.00	107,118
2019	2,989,829.16	205,700	223,879	2,765,950	33.86	81,688
2020	6,430,018.59	266,203	289,729	6,140,289	34.73	176,801
2021	6,895,973.13	95,164	103,574	6,792,399	35.60	190,798
	85,547,774.97	28,362,819	30,852,199	54,695,576		1,975,816

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2020	560,650.00	23,211	17,681	542,969	34.73	15,634
2021	577,469.50	7,969	6,070	571,399	35.60	16,051
	1,138,119.50	31,180	23,751	1,114,369		31,685

CPG
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1953	3,866.16	3,304	2,535	1,331	6.69	199
1954	4,883.62	4,139	3,175	1,708	7.01	244
1955	6,605.59	5,554	4,261	2,345	7.32	320
1956	4,555.25	3,798	2,914	1,642	7.65	215
1957	12,315.40	10,182	7,811	4,504	7.97	565
1958	13,408.98	10,990	8,431	4,978	8.30	600
1959	13,889.25	11,283	8,656	5,233	8.63	606
1960	5,586.85	4,497	3,450	2,137	8.97	238
1961	14,338.78	11,437	8,774	5,565	9.31	598
1962	11,813.12	9,335	7,162	4,652	9.65	482
1963	12,285.36	9,615	7,376	4,909	10.00	491
1964	15,313.25	11,868	9,105	6,208	10.35	600
1965	23,381.34	17,937	13,761	9,621	10.71	898
1966	17,319.93	13,152	10,090	7,230	11.07	653
1967	20,565.27	15,451	11,854	8,712	11.44	762
1968	26,905.88	19,998	15,342	11,564	11.81	979
1969	19,370.38	14,237	10,922	8,448	12.19	693
1970	36,968.99	26,867	20,612	16,357	12.57	1,301
1971	23,431.38	16,830	12,912	10,520	12.96	812
1972	20,236.26	14,363	11,019	9,217	13.35	690
1973	10,318.31	7,234	5,550	4,769	13.75	347
1974	79,162.04	54,811	42,050	37,112	14.15	2,623
1975	19,532.39	13,350	10,242	9,291	14.56	638
1976	2,877.33	1,940	1,488	1,389	14.98	93
1977	1,747.94	1,163	892	856	15.40	56
1978	400.94	263	202	199	15.83	13
1979	1,674.80	1,082	830	845	16.27	52
1980	13,494.80	8,593	6,592	6,902	16.71	413
1981	35,451.99	22,219	17,046	18,406	17.17	1,072
1982	32,662.78	23,481	18,014	14,649	15.45	948
1983	30,022.79	21,268	16,316	13,707	15.85	865
1984	30,904.17	21,670	16,625	14,279	15.98	894

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	53,173.27	36,679	28,139	25,034	16.41	1,526
1986	58,247.51	39,492	30,297	27,950	16.86	1,658
1987	73,881.09	49,190	37,737	36,144	17.32	2,087
1988	56,585.56	37,154	28,504	28,082	17.52	1,603
1989	78,847.64	50,738	38,925	39,923	18.01	2,217
1990	82,962.65	52,532	40,301	42,661	18.25	2,338
1991	85,512.12	52,949	40,621	44,891	18.76	2,393
1992	69,653.73	42,329	32,474	37,180	19.04	1,953
1993	76,044.43	45,079	34,583	41,461	19.58	2,118
1994	102,263.76	59,333	45,519	56,745	19.90	2,852
1995	110,677.50	62,466	47,922	62,755	20.45	3,069
1996	205,750.27	113,327	86,942	118,809	20.80	5,712
1997	303,477.96	162,846	124,931	178,547	21.16	8,438
1998	539,569.01	281,493	215,954	323,615	21.55	15,017
1999	410,323.03	206,803	158,654	251,669	22.14	11,367
2000	391,868.83	191,232	146,708	245,160	22.56	10,867
2001	343,651.31	162,032	124,307	219,344	22.98	9,545
2002	452,165.35	205,464	157,627	294,538	23.42	12,576
2003	350,241.88	152,916	117,313	232,929	23.87	9,758
2004	244,204.70	102,126	78,349	165,856	24.34	6,814
2005	428,405.60	170,334	130,676	297,730	25.00	11,909
2006	298,720.72	112,976	86,672	212,048	25.48	8,322
2007	646,672.54	231,638	177,707	468,966	25.98	18,051
2008	813,381.98	274,516	210,602	602,780	26.50	22,746
2009	473,709.81	149,787	114,913	358,797	27.03	13,274
2010	329,762.57	97,082	74,479	255,284	27.56	9,263
2011	618,731.95	167,614	128,589	490,143	28.26	17,344
2012	572,277.66	141,925	108,881	463,396	28.81	16,085
2013	632,110.81	141,340	108,433	523,678	29.52	17,740
2014	755,490.91	150,720	115,629	639,862	30.09	21,265
2015	1,063,616.25	185,282	142,144	921,472	30.81	29,908
2016	2,023,895.04	300,548	230,573	1,793,322	31.54	56,859
2017	650,752.58	79,652	61,107	589,646	32.26	18,278
2018	757,482.31	72,643	55,730	701,752	33.00	21,265

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	888,721.66	61,144	46,908	841,813	33.86	24,862
2020	732,054.91	30,307	23,251	708,804	34.73	20,409
2021	796,791.80	10,996	8,436	788,356	35.60	22,145
	17,136,972.02	4,896,595	3,756,546	13,380,426		483,593
	103,822,866.49	33,290,594	34,632,497	69,190,371		2,491,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1944	77.95	71	65	13	3.98	3
1957	117.06	97	88	29	7.97	4
1962	2,151.47	1,700	1,551	601	9.65	62
1964	17,920.86	13,889	12,668	5,252	10.35	507
1965	20,920.63	16,050	14,639	6,281	10.71	586
1966	29,758.73	22,597	20,611	9,148	11.07	826
1967	33,875.31	25,451	23,214	10,661	11.44	932
1968	27,894.47	20,733	18,911	8,984	11.81	761
1969	29,312.36	21,545	19,652	9,661	12.19	793
1970	46,449.79	33,757	30,790	15,660	12.57	1,246
1971	42,432.58	30,478	27,799	14,633	12.96	1,129
1972	30,600.18	21,719	19,810	10,790	13.35	808
1973	21,528.93	15,094	13,767	7,761	13.75	564
1974	24,295.63	16,822	15,344	8,952	14.15	633
1975	33,447.98	22,861	20,852	12,596	14.56	865
1976	7,088.04	4,780	4,360	2,728	14.98	182
1977	17,783.83	11,830	10,790	6,994	15.40	454
1978	23,253.21	15,251	13,911	9,343	15.83	590
1979	85,124.85	55,016	50,181	34,944	16.27	2,148
1980	175,119.76	111,506	101,706	73,414	16.71	4,393
1981	85,224.43	53,414	48,720	36,505	17.17	2,126
1982	129,428.81	93,046	84,869	44,560	15.45	2,884
1983	63,138.87	44,728	40,797	22,342	15.85	1,410
1984	58,876.10	41,284	37,656	21,220	15.98	1,328
1985	123,384.92	85,111	77,631	45,754	16.41	2,788
1986	140,377.12	95,176	86,811	53,566	16.86	3,177
1987	136,832.49	91,103	83,096	53,736	17.32	3,103
1988	175,491.48	115,228	105,101	70,390	17.52	4,018
1989	213,503.89	137,390	125,315	88,188	18.01	4,897
1990	214,130.92	135,588	123,672	90,459	18.25	4,957
1991	78,271.51	48,466	44,207	34,065	18.76	1,816
1992	96,689.87	58,758	53,594	43,096	19.04	2,263
1993	33,962.96	20,133	18,364	15,599	19.58	797
1994	111,740.54	64,832	59,134	52,606	19.90	2,644
1995	158,945.89	89,709	81,825	77,121	20.45	3,771
1996	44,731.50	24,638	22,473	22,259	20.80	1,070
1997	90,392.75	48,505	44,242	46,151	21.16	2,181
1998	55,905.23	29,166	26,603	29,302	21.55	1,360
1999	104,475.10	52,655	48,027	56,448	22.14	2,550
2000	92,875.32	45,323	41,340	51,536	22.56	2,284
2001	170,338.61	80,315	73,256	97,082	22.98	4,225
2002	54,814.24	24,908	22,719	32,095	23.42	1,370

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2003	133,190.26	58,151	53,040	80,150	23.87	3,358
2004	229,781.29	96,095	87,650	142,132	24.34	5,839
2005	221,319.48	87,997	80,263	141,056	25.00	5,642
2006	179,516.35	67,893	61,926	117,590	25.48	4,615
2008	542,890.68	183,226	167,123	375,768	26.50	14,180
2009	435,453.99	137,691	125,590	309,864	27.03	11,464
2010	540,142.20	159,018	145,043	395,100	27.56	14,336
2012	185,684.69	46,050	42,003	143,682	28.81	4,987
2013	64,891.21	14,510	13,235	51,656	29.52	1,750
2019	131,335.72	9,036	8,242	123,094	33.86	3,635
	5,766,892.04	2,800,390	2,554,277	3,212,615		144,311

PNG

SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1950	211.54	185	212			
1952	22,872.17	19,700	22,872			
1953	3,324.65	2,841	3,325			
1954	3,638.77	3,084	3,639			
1956	2,288.98	1,908	2,289			
1957	4,312.96	3,566	4,313			
1958	523.27	429	523			
1959	5,076.98	4,124	5,077			
1960	13,576.34	10,929	13,576			
1961	9,266.15	7,391	9,266			
1962	28,692.16	22,673	28,661	31	9.65	3
1963	14,471.10	11,325	14,316	155	10.00	16
1964	37,803.93	29,298	37,036	768	10.35	74
1965	38,378.73	29,443	37,219	1,160	10.71	108
1966	31,246.60	23,727	29,993	1,253	11.07	113
1967	24,202.13	18,183	22,985	1,217	11.44	106
1968	19,889.94	14,783	18,687	1,203	11.81	102
1969	19,954.10	14,666	18,539	1,415	12.19	116
1970	22,762.73	16,543	20,912	1,851	12.57	147
1971	20,289.92	14,573	18,422	1,868	12.96	144
1972	17,294.88	12,276	15,518	1,777	13.35	133
1973	11,492.55	8,057	10,185	1,308	13.75	95
1974	24,418.58	16,907	21,372	3,046	14.15	215
1975	16,319.18	11,154	14,100	2,219	14.56	152

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1976	25,023.29	16,874	21,331	3,693	14.98	247
1977	43,118.59	28,683	36,258	6,860	15.40	445
1978	25,979.99	17,039	21,539	4,441	15.83	281
1979	50,315.47	32,519	41,107	9,208	16.27	566
1980	157,640.32	100,376	126,886	30,754	16.71	1,840
1981	85,258.09	53,435	67,548	17,711	17.17	1,032
1984	251.00	176	222	29	15.98	2
1985	76,948.28	53,079	67,098	9,851	16.41	600
1986	6,297.30	4,270	5,398	900	16.86	53
1987	4,517.67	3,008	3,802	715	17.32	41
1988	436.80	287	363	74	17.52	4
1989	61,414.76	39,520	49,957	11,457	18.01	636
1990	113,229.49	71,697	90,633	22,597	18.25	1,238
1991	3,009.98	1,864	2,356	654	18.76	35
1992	70,156.42	42,634	53,894	16,262	19.04	854
1993	67,108.70	39,782	50,289	16,820	19.58	859
1994	82,593.19	47,921	60,577	22,016	19.90	1,106
1995	26,780.69	15,115	19,107	7,674	20.45	375
1996	1,225.32	675	853	372	20.80	18
1997	216,693.86	116,278	146,988	69,706	21.16	3,294
1998	256,742.97	133,943	169,318	87,425	21.55	4,057
1999	8,429.94	4,249	5,371	3,059	22.14	138
2000	84,587.64	41,279	52,181	32,407	22.56	1,436
2001	118,361.21	55,807	70,546	47,815	22.98	2,081
2002	169,552.53	77,045	97,393	72,159	23.42	3,081
2003	148,288.73	64,743	81,842	66,447	23.87	2,784
2004	220,104.20	92,048	116,358	103,746	24.34	4,262
2007	122,142.22	43,751	55,306	66,836	25.98	2,573
2009	114,064.35	36,067	45,593	68,472	27.03	2,533
2010	62,519.49	18,406	23,267	39,252	27.56	1,424
2018	45.87	4	5	41	33.00	1
2019	0.11					
	2,815,146.81	1,550,339	1,956,426	858,721		39,420

CPG

SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1971	5,001.66	3,592	4,545	456	12.96	35
1972	12,065.77	8,564	10,837	1,229	13.35	92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1973	16,158.21	11,328	14,335	1,823	13.75	133
1974	23,610.65	16,348	20,687	2,923	14.15	207
1975	11,934.41	8,157	10,322	1,612	14.56	111
1976	6,620.80	4,465	5,650	971	14.98	65
1977	3,884.68	2,584	3,270	615	15.40	40
1978	5,230.27	3,430	4,340	890	15.83	56
1979	5,706.05	3,688	4,667	1,039	16.27	64
1980	25,223.43	16,061	20,324	4,899	16.71	293
1981	21,935.83	13,748	17,397	4,539	17.17	264
1982	13,794.39	9,917	12,549	1,245	15.45	81
1983	18,523.58	13,122	16,605	1,919	15.85	121
1984	29,007.23	20,340	25,739	3,268	15.98	205
1985	25,172.95	17,364	21,973	3,200	16.41	195
1986	27,049.72	18,340	23,208	3,842	16.86	228
1987	27,469.49	18,289	23,143	4,326	17.32	250
1988	27,188.25	17,852	22,590	4,598	17.52	262
1989	33,227.77	21,382	27,057	6,170	18.01	343
1990	49,270.86	31,198	39,479	9,792	18.25	537
1991	52,753.58	32,665	41,335	11,418	18.76	609
1992	51,222.02	31,128	39,390	11,832	19.04	621
1993	54,594.81	32,364	40,954	13,640	19.58	697
1994	58,410.15	33,890	42,885	15,525	19.90	780
1995	72,041.99	40,660	51,452	20,590	20.45	1,007
1996	66,567.19	36,665	46,397	20,170	20.80	970
1997	69,627.81	37,362	47,279	22,349	21.16	1,056
1998	43,091.97	22,481	28,448	14,644	21.55	680
1999	67,928.48	34,236	43,323	24,605	22.14	1,111
2000	15,193.15	7,414	9,382	5,811	22.56	258
2001	23,579.10	11,118	14,069	9,510	22.98	414
2002	27,373.31	12,438	15,739	11,634	23.42	497
2003	3,465.46	1,513	1,915	1,551	23.87	65
2004	30,509.32	12,759	16,146	14,364	24.34	590
2005	306.93	122	154	153	25.00	6
2006	27,857.50	10,536	13,333	14,525	25.48	570
2007	1,442.16	517	654	788	25.98	30
2008	23,307.67	7,866	9,954	13,354	26.50	504
2009	15,660.01	4,952	6,266	9,394	27.03	348
2010	25,708.61	7,569	9,578	16,131	27.56	585
2011	17,915.17	4,853	6,141	11,774	28.26	417
2012	25,078.47	6,219	7,870	17,209	28.81	597
2013	43,118.70	9,641	12,200	30,919	29.52	1,047
2014	31,965.64	6,377	8,070	23,896	30.09	794

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2015	28,084.77	4,892	6,190	21,894	30.81	711
2016	18,472.15	2,743	3,471	15,001	31.54	476
2017	39,903.87	4,884	6,180	33,724	32.26	1,045
2018	118,870.98	11,400	14,426	104,445	33.00	3,165
2019	6,951.10	478	605	6,346	33.86	187
	1,449,078.07	689,511	872,528	576,550		23,419
	10,031,116.92	5,040,240	5,383,230	4,647,886		207,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 2.07

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1917	95.66	96	96			
1918	169.86	170	170			
1919	391.62	392	392			
1920	481.74	482	482			
1921	835.28	835	835			
1922	1,578.25	1,578	1,578			
1923	2,447.60	2,448	2,448			
1924	2,670.85	2,671	2,671			
1925	2,942.17	2,942	2,942			
1926	2,776.62	2,777	2,777			
1927	2,821.97	2,822	2,822			
1928	2,312.01	2,312	2,312			
1929	2,698.52	2,699	2,699			
1930	1,930.74	1,923	1,931			
1931	1,581.74	1,568	1,582			
1932	811.76	800	812			
1933	714.07	700	714			
1934	857.04	835	857			
1935	923.95	894	924			
1936	1,204.66	1,159	1,205			
1937	1,599.63	1,530	1,600			
1938	1,274.48	1,211	1,274			
1939	1,262.92	1,193	1,263			
1940	1,436.05	1,347	1,436			
1941	1,775.61	1,655	1,776			
1942	1,558.95	1,443	1,559			
1943	1,029.74	947	1,030			
1944	2,014.98	1,841	2,015			
1945	2,252.23	2,043	2,252			
1946	3,480.18	3,135	3,480			
1947	7,519.65	6,725	7,480	39	4.86	8
1948	7,272.71	6,457	7,182	90	5.16	17
1949	8,419.58	7,420	8,254	166	5.46	30
1950	8,839.60	7,733	8,602	238	5.76	41
1951	11,596.99	10,067	11,198	399	6.07	66
1952	12,117.05	10,436	11,608	509	6.38	80
1953	9,838.41	8,408	9,352	486	6.69	73
1954	8,325.39	7,057	7,850	476	7.01	68
1955	13,582.08	11,421	12,704	878	7.32	120
1956	17,479.22	14,572	16,209	1,270	7.65	166
1957	19,225.83	15,895	17,681	1,545	7.97	194
1958	18,356.20	15,044	16,734	1,622	8.30	195

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1959	26,143.44	21,239	23,625	2,519	8.63	292
1960	19,705.79	15,863	17,645	2,061	8.97	230
1961	13,096.90	10,446	11,619	1,477	9.31	159
1962	13,538.63	10,698	11,900	1,639	9.65	170
1963	16,590.65	12,984	14,443	2,148	10.00	215
1964	18,874.19	14,627	16,270	2,604	10.35	252
1965	19,891.69	15,260	16,974	2,917	10.71	272
1966	21,228.32	16,120	17,931	3,298	11.07	298
1967	22,898.28	17,203	19,135	3,763	11.44	329
1968	27,363.26	20,338	22,623	4,741	11.81	401
1969	28,321.14	20,816	23,154	5,167	12.19	424
1970	23,250.28	16,897	18,795	4,455	12.57	354
1971	30,265.88	21,739	24,181	6,085	12.96	470
1972	36,031.40	25,574	28,447	7,585	13.35	568
1973	44,208.23	30,994	34,476	9,733	13.75	708
1974	39,160.32	27,114	30,160	9,001	14.15	636
1975	27,106.86	18,527	20,608	6,499	14.56	446
1976	19,716.20	13,296	14,790	4,927	14.98	329
1977	28,989.67	19,285	21,451	7,538	15.40	489
1978	38,949.73	25,546	28,416	10,534	15.83	665
1979	65,873.26	42,574	47,356	18,517	16.27	1,138
1980	125,968.58	80,209	89,219	36,749	16.71	2,199
1981	106,225.06	66,575	74,054	32,171	17.17	1,874
1982	183,049.67	131,594	146,376	36,673	15.45	2,374
1983	136,330.22	96,576	107,425	28,906	15.85	1,824
1984	93,182.44	65,340	72,680	20,503	15.98	1,283
1985	152,018.98	104,863	116,643	35,376	16.41	2,156
1986	138,321.62	93,782	104,317	34,005	16.86	2,017
1987	163,100.64	108,592	120,790	42,310	17.32	2,443
1988	171,624.24	112,688	125,347	46,278	17.52	2,641
1989	238,873.70	153,715	170,982	67,891	18.01	3,770
1990	194,857.25	123,384	137,244	57,613	18.25	3,157
1991	124,644.42	77,180	85,850	38,795	18.76	2,068
1992	189,509.92	115,165	128,102	61,408	19.04	3,225
1993	107,836.58	63,926	71,107	36,730	19.58	1,876
1994	155,783.97	90,386	100,539	55,245	19.90	2,776
1995	220,935.97	124,696	138,703	82,233	20.45	4,021
1996	143,345.93	78,955	87,824	55,522	20.80	2,669
1997	180,347.34	96,774	107,645	72,702	21.16	3,436
1998	238,883.51	124,626	138,626	100,258	21.55	4,652
1999	160,437.97	80,861	89,944	70,494	22.14	3,184
2000	127,808.27	62,370	69,376	58,432	22.56	2,590

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2001	172,978.48	81,559	90,721	82,258	22.98	3,580
2002	175,913.88	79,935	88,914	87,000	23.42	3,715
2003	458,349.09	200,115	222,595	235,755	23.87	9,877
2004	576,852.81	241,240	268,339	308,514	24.34	12,675
2005	457,270.16	181,811	202,234	255,036	25.00	10,201
2006	268,929.04	101,709	113,134	155,795	25.48	6,114
2008	796,053.61	268,668	298,848	497,205	26.50	18,762
2009	188,249.95	59,525	66,212	122,038	27.03	4,515
2010	212,638.51	62,601	69,633	143,005	27.56	5,189
2011	309,521.93	83,849	93,268	216,254	28.26	7,652
2012	512,461.81	127,091	141,368	371,094	28.81	12,881
2013	416,897.81	93,218	103,689	313,208	29.52	10,610
2014	465,906.63	92,948	103,389	362,518	30.09	12,048
2015	456,221.43	79,474	88,402	367,820	30.81	11,938
2016	685,597.14	101,811	113,248	572,349	31.54	18,147
2017	746,262.65	91,343	101,604	644,659	32.26	19,983
2018	883,300.30	84,708	94,223	789,077	33.00	23,911
2019	616,595.81	42,422	47,187	569,408	33.86	16,817
2020	1,049,967.70	43,469	48,352	1,001,616	34.73	28,840
2021	1,155,000.00	15,939	17,729	1,137,271	35.60	31,946
	14,729,762.73	4,770,515	5,302,666	9,427,097		335,539

PNG

SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1959	245.76	200	246			
1960	2,151.30	1,732	2,151			
1961	75,690.37	60,371	75,690			
1962	16,927.20	13,376	16,927			
1963	22,943.49	17,956	22,943			
1964	28,400.21	22,010	28,375	25	10.35	2
1965	29,395.47	22,551	29,073	323	10.71	30
1966	36,408.56	27,647	35,643	766	11.07	69
1967	32,174.73	24,173	31,164	1,011	11.44	88
1968	26,931.71	20,017	25,806	1,126	11.81	95
1969	37,722.84	27,726	35,744	1,978	12.19	162
1970	19,650.04	14,280	18,410	1,240	12.57	99
1971	9,667.21	6,944	8,952	715	12.96	55
1972	13,313.98	9,450	12,183	1,131	13.35	85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1973	38,836.17	27,228	35,102	3,734	13.75	272
1974	144,406.45	99,986	128,902	15,504	14.15	1,096
1975	99,258.76	67,841	87,461	11,798	14.56	810
1976	162,178.02	109,365	140,994	21,184	14.98	1,414
1977	227,638.93	151,430	195,224	32,415	15.40	2,105
1978	126,268.54	82,816	106,767	19,502	15.83	1,232
1979	78,656.93	50,836	65,538	13,119	16.27	806
1980	57,030.55	36,314	46,816	10,214	16.71	611
1981	109,907.92	68,884	88,806	21,102	17.17	1,229
1985	24,654.43	17,007	21,926	2,729	16.41	166
1986	27,447.15	18,609	23,991	3,456	16.86	205
1988	68,000.86	44,649	57,562	10,439	17.52	596
1989	58,448.77	37,612	48,490	9,959	18.01	553
1990	51,140.66	32,382	41,747	9,394	18.25	515
1991	39,011.61	24,156	31,142	7,870	18.76	420
1992	35,854.73	21,789	28,090	7,764	19.04	408
1993	51,676.44	30,634	39,493	12,183	19.58	622
1994	71,235.62	41,331	53,284	17,952	19.90	902
1995	49,500.84	27,938	36,018	13,483	20.45	659
1996	45,909.70	25,287	32,600	13,310	20.80	640
1997	34,534.58	18,531	23,890	10,644	21.16	503
1998	49,970.37	26,070	33,610	16,361	21.55	759
1999	46,832.83	23,604	30,430	16,402	22.14	741
2000	39,699.21	19,373	24,976	14,723	22.56	653
2001	45,124.99	21,276	27,429	17,696	22.98	770
2002	66,517.98	30,226	38,967	27,550	23.42	1,176
2003	78,667.19	34,346	44,279	34,388	23.87	1,441
2004	165,793.01	69,335	89,387	76,406	24.34	3,139
2005	119,365.27	47,460	61,186	58,180	25.00	2,327
2006	70,424.87	26,635	34,338	36,087	25.48	1,416
2007	93,502.87	33,493	43,179	50,324	25.98	1,937
2008	109,845.80	37,073	47,795	62,051	26.50	2,342
2009	119,208.92	37,694	48,595	70,614	27.03	2,612
2010	90,572.74	26,665	34,377	56,196	27.56	2,039
2011	78,430.71	21,247	27,392	51,039	28.26	1,806
2012	113,394.32	28,122	36,255	77,139	28.81	2,678
2013	103,879.46	23,227	29,944	73,935	29.52	2,505
2014	114,396.21	22,822	29,422	84,974	30.09	2,824
2015	113,875.06	19,837	25,574	88,301	30.81	2,866
2016	95,701.05	14,212	18,322	77,379	31.54	2,453

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2017	88,931.16	10,885	14,033	74,898	32.26	2,322
2018	56,220.18	5,392	6,951	49,269	33.00	1,493
2019	85,256.26	5,866	7,562	77,694	33.86	2,295
	3,898,830.99	1,887,918	2,431,156	1,467,675		59,043

CPG
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1965	1,895.12	1,454	1,673	222	10.71	21
1966	4,989.88	3,789	4,359	631	11.07	57
1967	7,905.20	5,939	6,832	1,073	11.44	94
1968	7,544.59	5,608	6,451	1,093	11.81	93
1969	7,037.34	5,172	5,950	1,088	12.19	89
1970	6,684.62	4,858	5,589	1,096	12.57	87
1971	4,822.66	3,464	3,985	838	12.96	65
1972	5,439.90	3,861	4,442	998	13.35	75
1973	14,933.80	10,470	12,045	2,889	13.75	210
1974	7,861.73	5,443	6,262	1,600	14.15	113
1975	9,613.04	6,570	7,558	2,055	14.56	141
1976	4,932.44	3,326	3,826	1,106	14.98	74
1977	4,347.30	2,892	3,327	1,020	15.40	66
1978	3,525.43	2,312	2,660	866	15.83	55
1979	2,829.16	1,828	2,103	726	16.27	45
1980	3,571.30	2,274	2,616	955	16.71	57
1981	10,155.76	6,365	7,322	2,834	17.17	165
1982	8,768.97	6,304	7,252	1,517	15.45	98
1983	7,863.13	5,570	6,408	1,455	15.85	92
1984	27,433.37	19,236	22,129	5,304	15.98	332
1985	14,612.72	10,080	11,596	3,017	16.41	184
1986	17,814.51	12,078	13,894	3,920	16.86	233
1987	8,715.77	5,803	6,676	2,040	17.32	118
1988	6,897.76	4,529	5,210	1,688	17.52	96
1989	18,499.00	11,904	13,694	4,805	18.01	267
1990	17,820.76	11,284	12,981	4,840	18.25	265
1991	13,760.77	8,521	9,802	3,958	18.76	211
1992	16,073.60	9,768	11,237	4,837	19.04	254
1993	6,559.93	3,889	4,474	2,086	19.58	107
1994	29,217.11	16,952	19,501	9,716	19.90	488
1995	25,165.33	14,203	16,339	8,826	20.45	432

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1996	58,774.81	32,373	37,242	21,533	20.80	1,035
1997	115,510.48	61,983	71,305	44,206	21.16	2,089
1998	69,851.40	36,441	41,921	27,930	21.55	1,296
1999	54,506.47	27,471	31,602	22,904	22.14	1,035
2000	47,330.67	23,097	26,571	20,760	22.56	920
2001	65,564.04	30,913	35,562	30,002	22.98	1,306
2002	94,751.21	43,055	49,530	45,221	23.42	1,931
2003	27,748.85	12,115	13,937	13,812	23.87	579
2004	181,730.07	76,000	87,430	94,300	24.34	3,874
2005	3,879.80	1,543	1,775	2,105	25.00	84
2006	111,923.85	42,330	48,696	63,228	25.48	2,481
2007	9,306.75	3,334	3,835	5,471	25.98	211
2008	78,534.49	26,505	30,491	48,043	26.50	1,813
2009	77,935.00	24,643	28,349	49,586	27.03	1,834
2010	77,881.91	22,928	26,376	51,506	27.56	1,869
2011	36,000.84	9,753	11,220	24,781	28.26	877
2012	9,612.23	2,384	2,743	6,870	28.81	238
2013	1,472.30	329	378	1,094	29.52	37
2014	2,742.40	547	629	2,113	30.09	70
2015	4,238.77	738	849	3,390	30.81	110
2016	13,257.55	1,969	2,265	10,992	31.54	349
2017	6,407.77	784	902	5,506	32.26	171
2018	19,731.53	1,892	2,177	17,555	33.00	532
2019	4,699.41	323	372	4,328	33.86	128
	1,500,684.60	699,196	804,350	696,335		29,553
	20,129,278.32	7,357,629	8,538,172	11,591,107		424,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	628	692			
1956	2,239.85	1,990	2,240			
1957	4,785.87	4,222	4,786			
1960	16,750.58	14,443	16,751			
1961	12,800.59	10,949	12,801			
1962	22,033.72	18,694	22,034			
1963	24,186.10	20,348	24,186			
1964	21,937.83	18,296	21,878	59	7.47	8
1965	14,345.92	11,856	14,177	169	7.81	22
1966	22,819.15	18,686	22,345	474	8.15	58
1967	33,625.63	27,274	32,614	1,011	8.50	119
1968	78,227.64	62,808	75,106	3,122	8.87	352
1969	79,698.42	63,334	75,735	3,964	9.24	429
1970	56,628.40	44,510	53,225	3,403	9.63	353
1971	50,484.00	39,232	46,914	3,570	10.03	356
1972	74,487.40	57,206	68,407	6,080	10.44	582
1973	5,856.45	4,443	5,313	544	10.86	50
1974	2,435.60	1,824	2,181	254	11.30	22
1975	3,447.78	2,548	3,047	401	11.75	34
1976	1,925.80	1,403	1,678	248	12.21	20
1979	129,595.68	90,199	107,860	21,736	13.68	1,589
1980	273,942.52	187,560	224,284	49,658	14.19	3,500
1981	280,781.60	188,935	225,929	54,853	14.72	3,726
1982	232,089.47	172,350	206,096	25,993	13.69	1,899
1983	89,210.82	65,258	78,036	11,175	14.13	791
1984	47,248.78	34,019	40,680	6,569	14.58	451
1985	101,055.89	71,558	85,569	15,487	15.05	1,029
1986	78,585.49	54,680	65,386	13,199	15.52	850
1987	157,570.97	107,637	128,712	28,859	16.01	1,803
1988	283,620.35	190,026	227,233	56,387	16.50	3,417
1989	183,420.00	120,415	143,992	39,428	17.00	2,319
1990	203,975.86	131,075	156,740	47,236	17.52	2,696
1991	221,578.38	139,218	166,477	55,101	18.04	3,054
1992	121,714.83	74,684	89,307	32,408	18.58	1,744
1993	67,829.07	40,596	48,545	19,284	19.12	1,009
1994	215,739.93	125,776	150,403	65,337	19.67	3,322
1995	283,678.95	160,874	192,373	91,306	20.23	4,513
1996	638,322.65	351,588	420,429	217,893	20.80	10,476
1997	114,991.22	61,417	73,443	41,549	21.37	1,944
1998	89,135.98	46,083	55,106	34,030	21.95	1,550
1999	211,901.85	105,845	126,570	85,332	22.55	3,784
2000	61,111.51	29,566	35,355	25,756	22.94	1,123

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2001	5,688.76	2,648	3,166	2,522	23.55	107
2002	124,248.21	55,489	66,354	57,894	24.17	2,395
2005	16,976.59	6,611	7,905	9,071	25.87	351
2007	36,240.36	12,662	15,141	21,099	27.00	781
2008	123,273.33	40,606	48,557	74,717	27.48	2,719
2012	13,100.09	3,186	3,810	9,290	29.56	314
2014	217,660.91	42,923	51,327	166,334	30.52	5,450
2015	137,276.88	23,831	28,497	108,780	30.95	3,515
2016	122,361.10	18,305	21,889	100,472	31.26	3,214
2017	435,607.70	54,277	64,904	370,703	31.60	11,731
2018	224,143.35	22,190	26,535	197,609	31.84	6,206
2019	12,749.76	931	1,113	11,636	31.75	366
2020	250,000.00	11,400	13,632	236,368	31.39	7,530
2021	275,000.00	4,565	5,459	269,541	29.62	9,100
	6,610,837.10	3,273,677	3,912,925	2,697,912		112,773

PNG
SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1954	860.15	775	860			
1956	7,054.30	6,269	7,054			
1957	11,192.51	9,874	11,193			
1958	5,050.93	4,422	5,051			
1959	689.61	599	690			
1960	32,725.24	28,216	32,725			
1961	10,605.59	9,071	10,606			
1962	22,867.17	19,401	22,867			
1963	60,787.04	51,142	60,787			
1964	79,108.77	65,977	79,109			
1965	131,939.84	109,040	131,145	795	7.81	102
1966	124,040.09	101,575	122,167	1,873	8.15	230
1967	208,085.37	168,780	202,996	5,089	8.50	599
1968	233,579.88	187,539	225,558	8,022	8.87	904
1969	194,219.76	154,341	185,630	8,590	9.24	930
1970	271,294.84	213,238	256,467	14,828	9.63	1,540
1971	229,764.59	178,552	214,749	15,016	10.03	1,497
1972	257,964.38	198,117	238,280	19,684	10.44	1,885
1973	109,357.30	82,966	99,785	9,572	10.86	881
1974	90,753.81	67,965	81,743	9,011	11.30	797

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1975	52,979.89	39,146	47,082	5,898	11.75	502
1976	53,093.99	38,688	46,531	6,563	12.21	538
1977	29,803.40	21,399	25,737	4,066	12.69	320
1978	50,738.04	35,877	43,150	7,588	13.18	576
1979	92,133.69	64,125	77,125	15,009	13.68	1,097
1980	491,009.86	336,180	404,332	86,678	14.19	6,108
1981	230,826.16	155,321	186,809	44,018	14.72	2,990
1982	80,975.76	60,133	72,324	8,652	13.69	632
1983	42,059.45	30,766	37,003	5,056	14.13	358
1984	46,511.61	33,488	40,277	6,235	14.58	428
1985	72,222.02	51,140	61,507	10,715	15.05	712
1986	43,855.97	30,515	36,701	7,155	15.52	461
1987	107,897.65	73,705	88,647	19,251	16.01	1,202
1988	160,625.82	107,619	129,436	31,190	16.50	1,890
1989	30,425.01	19,974	24,023	6,402	17.00	377
1990	108,749.56	69,882	84,049	24,701	17.52	1,410
1991	127,229.75	79,938	96,143	31,086	18.04	1,723
1992	44,347.42	27,212	32,729	11,619	18.58	625
1993	29,918.28	17,906	21,536	8,382	19.12	438
1994	29,674.28	17,300	20,807	8,867	19.67	451
1995	34,913.41	19,799	23,813	11,101	20.23	549
1996	42,589.04	23,458	28,214	14,376	20.80	691
1997	147,679.42	78,876	94,866	52,813	21.37	2,471
1998	59,434.64	30,728	36,957	22,477	21.95	1,024
1999	107,844.18	53,868	64,788	43,056	22.55	1,909
2000	88,357.27	42,747	51,413	36,944	22.94	1,610
2001	82,991.73	38,624	46,454	36,538	23.55	1,552
2002	24,753.36	11,055	13,296	11,457	24.17	474
2003	6,572.47	2,821	3,393	3,180	24.60	129
2004	11,171.29	4,575	5,502	5,669	25.24	225
2005	8,155.02	3,176	3,820	4,335	25.87	168
2006	8,567.60	3,173	3,816	4,751	26.34	180
2007	26,075.02	9,111	10,958	15,117	27.00	560
2008	31,803.84	10,476	12,600	19,204	27.48	699
2009	68,220.04	21,066	25,337	42,883	27.98	1,533
2010	60,218.85	17,313	20,823	39,396	28.50	1,382
2011	489,447.99	129,997	156,351	333,097	29.03	11,474
2012	154,849.37	37,659	45,293	109,556	29.56	3,706
2013	5,908.18	1,306	1,571	4,337	29.96	145
2014	69,835.34	13,772	16,564	53,271	30.52	1,745

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2015	3,012,389.09	522,951	628,967	2,383,423	30.95	77,009
2016	2,481,717.48	371,265	446,530	2,035,188	31.26	65,105
2017	56,121.74	6,993	8,411	47,711	31.60	1,510
	11,086,635.15	4,422,982	5,315,146	5,771,489		208,053

CPG
SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1940	90.00	89	90			
1942	90.00	88	90			
1943	132.66	129	133			
1944	519.95	502	520			
1945	66.33	64	66			
1946	197.92	189	198			
1947	210.99	200	211			
1948	189.93	179	190			
1949	87.26	81	87			
1950	87.44	81	87			
1951	87.28	80	87			
1953	1,265.02	1,149	1,265			
1955	1,296.62	1,161	1,280	17	4.72	4
1956	1,460.37	1,298	1,430	30	5.01	6
1957	7,995.25	7,054	7,774	221	5.30	42
1958	2,885.06	2,526	2,784	101	5.60	18
1959	2,623.82	2,280	2,513	111	5.90	19
1960	13,164.96	11,351	12,510	655	6.20	106
1961	21,807.35	18,652	20,556	1,251	6.51	192
1962	5,144.51	4,365	4,811	334	6.82	49
1963	11,141.18	9,373	10,330	811	7.14	114
1964	27,223.97	22,705	25,023	2,201	7.47	295
1965	25,450.83	21,034	23,181	2,270	7.81	291
1966	44,735.37	36,633	40,372	4,363	8.15	535
1967	40,165.22	32,578	35,903	4,262	8.50	501
1968	46,527.03	37,356	41,169	5,358	8.87	604
1969	40,719.90	32,359	35,662	5,058	9.24	547
1970	46,369.74	36,447	40,167	6,202	9.63	644
1971	37,753.88	29,339	32,334	5,420	10.03	540
1972	16,346.27	12,554	13,835	2,511	10.44	241
1973	17,281.90	13,111	14,449	2,833	10.86	261

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1974	15,500.00	11,608	12,793	2,707	11.30	240
1975	23,356.27	17,258	19,020	4,337	11.75	369
1976	7,679.24	5,596	6,167	1,512	12.21	124
1977	8,292.18	5,954	6,562	1,730	12.69	136
1978	4,682.18	3,311	3,649	1,033	13.18	78
1979	8,792.04	6,119	6,744	2,048	13.68	150
1980	17,159.04	11,748	12,947	4,212	14.19	297
1981	98,862.58	66,524	73,314	25,548	14.72	1,736
1982	107,317.69	79,694	87,829	19,489	13.69	1,424
1983	82,054.88	60,023	66,150	15,905	14.13	1,126
1984	56,055.83	40,360	44,480	11,576	14.58	794
1985	108,966.47	77,159	85,035	23,931	15.05	1,590
1986	78,897.92	54,897	60,501	18,397	15.52	1,185
1987	101,101.12	69,062	76,111	24,990	16.01	1,561
1988	89,032.58	59,652	65,741	23,292	16.50	1,412
1989	201,578.11	132,336	145,844	55,734	17.00	3,278
1990	181,749.75	116,792	128,714	53,036	17.52	3,027
1991	168,687.80	105,987	116,806	51,882	18.04	2,876
1992	259,022.46	158,936	175,159	83,863	18.58	4,514
1993	307,081.30	183,788	202,548	104,533	19.12	5,467
1994	257,960.73	150,391	165,742	92,219	19.67	4,688
1995	299,469.26	169,829	187,164	112,305	20.23	5,551
1996	383,632.67	211,305	232,874	150,759	20.80	7,248
1997	265,781.91	141,954	156,444	109,338	21.37	5,116
1998	699,360.80	361,570	398,477	300,884	21.95	13,708
1999	743,037.99	371,147	409,032	334,006	22.55	14,812
2000	582,884.63	282,000	310,785	272,100	22.94	11,861
2001	498,094.90	231,813	255,475	242,620	23.55	10,302
2002	223,078.26	99,627	109,796	113,282	24.17	4,687
2003	700,236.52	300,542	331,220	369,017	24.60	15,001
2004	1,411,277.60	577,918	636,909	774,369	25.24	30,680
2005	492,523.31	191,789	211,366	281,157	25.87	10,868
2006	776,322.51	287,550	316,902	459,421	26.34	17,442
2007	643,709.12	224,912	247,870	395,839	27.00	14,661
2008	820,138.66	270,154	297,730	522,409	27.48	19,011
2009	486,920.76	150,361	165,709	321,212	27.98	11,480
2010	543,937.56	156,382	172,345	371,593	28.50	13,038
2011	987,719.26	262,338	289,116	698,603	29.03	24,065
2012	353,222.86	85,904	94,673	258,550	29.56	8,747
2013	398,558.63	88,081	97,072	301,487	29.96	10,063
2014	361,466.55	71,281	78,557	282,910	30.52	9,270
2015	393,127.17	68,247	75,213	317,914	30.95	10,272

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2016	446,979.04	66,868	73,694	373,286	31.26	11,941
2017	310,889.66	38,737	42,691	268,199	31.60	8,487
2018	896,682.87	88,772	97,833	798,849	31.84	25,089
2019	1,410,490.03	102,966	113,476	1,297,014	31.75	40,851
	17,726,490.71	6,654,249	7,333,385	10,393,106		395,332
	35,423,962.96	14,350,908	16,561,456	18,862,507		716,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,495	1,680	288	11.07	26
1967	207.34	156	175	32	11.44	3
1968	820.82	610	686	135	11.81	11
1969	4,348.68	3,196	3,592	756	12.19	62
1970	585.40	425	478	108	12.57	9
1971	1,925.29	1,383	1,554	371	12.96	29
1972	16,780.77	11,911	13,388	3,393	13.35	254
1999	15,161.48	7,641	8,588	6,573	22.14	297
2004	19,260.94	8,055	9,054	10,207	24.34	419
2005	276,907.83	110,099	123,751	153,157	25.00	6,126
	337,967.24	144,971	162,947	175,020		7,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.2	2.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,037	2,275			
1956	989.22	879	989			
1957	545.83	482	546			
1958	236.59	207	237			
1959	739.15	642	734	5	5.90	1
1960	6,231.82	5,373	6,145	87	6.20	14
1961	5,465.73	4,675	5,347	119	6.51	18
1962	1,776.66	1,507	1,724	53	6.82	8
1963	1,519.13	1,278	1,462	58	7.14	8
1964	1,895.48	1,581	1,808	87	7.47	12
1965	611.14	505	578	34	7.81	4
1966	1,500.19	1,228	1,404	96	8.15	12
1967	7,810.50	6,335	7,245	565	8.50	66
1968	5,156.86	4,140	4,735	422	8.87	48
1969	2,743.23	2,180	2,493	250	9.24	27
1970	1,104.82	868	993	112	9.63	12
1971	31,924.90	24,809	28,373	3,552	10.03	354
1972	2,029.09	1,558	1,782	247	10.44	24
1973	5,741.28	4,356	4,982	759	10.86	70
1974	677.56	507	580	98	11.30	9
1975	501.75	371	424	77	11.75	7
1976	3,733.18	2,720	3,111	622	12.21	51
1977	1,421.54	1,021	1,168	254	12.69	20
1978	182.88	129	148	35	13.18	3
1979	5,235.99	3,644	4,168	1,068	13.68	78
1980	17,091.10	11,702	13,383	3,708	14.19	261
1981	121,509.06	81,762	93,509	28,000	14.72	1,902
1982	95,200.74	70,696	80,853	14,348	13.69	1,048
1983	6,768.10	4,951	5,662	1,106	14.13	78
1984	6,649.28	4,787	5,475	1,175	14.58	81
1985	25,257.56	17,885	20,455	4,803	15.05	319
1986	23,743.92	16,521	18,895	4,849	15.52	312
1987	25,830.88	17,645	20,180	5,651	16.01	353
1988	26,270.40	17,601	20,130	6,141	16.50	372
1989	52,802.47	34,665	39,645	13,157	17.00	774
1990	55,497.04	35,662	40,786	14,711	17.52	840
1991	30,826.21	19,368	22,151	8,676	18.04	481
1992	56,752.96	34,824	39,827	16,926	18.58	911
1993	45,455.69	27,205	31,114	14,342	19.12	750
1994	30,338.27	17,687	20,228	10,110	19.67	514
1995	22,678.63	12,861	14,709	7,970	20.23	394

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	12,302	14,069	8,266	20.80	397
1997	8,544.26	4,563	5,219	3,326	21.37	156
1998	8,784.27	4,541	5,193	3,591	21.95	164
1999	13,041.26	6,514	7,450	5,591	22.55	248
2000	2,551.99	1,235	1,412	1,140	22.94	50
2004	347.18	142	162	185	25.24	7
2005	3,317.00	1,292	1,478	1,839	25.87	71
2006	3,670.43	1,360	1,555	2,115	26.34	80
2010	54.74	16	18	36	28.50	1
2012	115,202.00	28,017	32,042	83,160	29.56	2,813
2013	22,348.33	4,939	5,649	16,700	29.96	557
2014	10,178.04	2,007	2,295	7,883	30.52	258
2015	499.19	87	99	400	30.95	13
2017	320.08	40	46	274	31.60	9
2018	5,899.53	584	668	5,232	31.84	164
2019	1,261.22	92	105	1,156	31.75	36
	953,217.86	566,726	648,053	305,165		15,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.0 1.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	271	291			
1990	10,556.06	9,776	10,556			
1991	4,510.10	4,127	4,487	23	2.83	8
1992	3,050.56	2,763	3,004	47	3.07	15
1993	5,858.48	5,226	5,682	177	3.45	51
1994	335.37	295	321	15	3.75	4
1997	104.02	87	95	9	4.91	2
	24,705.16	22,545	24,435	270		80
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 0.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,126	1,126			
1953	30,125.92	30,126	30,126			
1954	5,517.65	5,518	5,518			
1955	601.79	602	602			
1956	8,337.58	8,338	8,338			
1957	1,905.18	1,897	1,905			
1958	651.12	644	651			
1959	15,785.61	15,497	15,786			
1960	2,005.39	1,954	2,005			
1961	1,960.14	1,895	1,960			
1962	288.11	276	288			
1963	1,039.65	989	1,040			
1964	5,769.25	5,441	5,769			
1965	1,751.72	1,640	1,752			
1966	3,912.12	3,636	3,912			
1967	4,863.78	4,489	4,864			
1968	8,062.42	7,390	8,062			
1969	1,581.42	1,440	1,581			
1970	2,285.43	2,066	2,285			
1971	10,974.98	9,852	10,975			
1972	4,046.99	3,606	4,047			
1974	1,652.12	1,451	1,652			
1975	8,480.27	7,385	8,480			
1976	7,949.17	6,866	7,949			
1977	2,458.86	2,105	2,459			
1978	1,265.56	1,074	1,266			
1979	752.79	633	752			
1980	1,718.37	1,429	1,698	20	5.89	3
1981	10,162.67	8,360	9,936	227	6.21	37
1982	12,027.61	10,404	12,028			
1983	1,755.64	1,507	1,756			
1984	30,831.09	26,129	30,831			
1985	13,068.42	10,971	13,045	23	6.98	3
1986	19,569.87	16,188	19,249	321	7.42	43
1987	23,586.65	19,204	22,835	752	7.87	96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,629	12,639	637	8.34	76
1989	15,968.66	12,612	14,997	972	8.65	112
1990	33,323.13	25,822	30,704	2,619	9.15	286
1991	26,014.16	19,755	23,490	2,524	9.66	261
1992	15,045.39	11,185	13,300	1,746	10.18	172
1993	23,968.53	17,420	20,714	3,255	10.71	304
1994	51,100.60	36,394	43,275	7,825	11.11	704
1995	69,990.02	48,594	57,782	12,208	11.67	1,046
1996	45,414.72	30,691	36,494	8,921	12.23	729
1997	84,495.34	55,480	65,970	18,525	12.81	1,446
1998	75,399.07	48,014	57,092	18,307	13.40	1,366
1999	119,656.29	73,768	87,716	31,941	14.00	2,282
2000	199,968.82	119,101	141,620	58,349	14.60	3,997
2001	116,038.59	66,606	79,200	36,839	15.21	2,422
2002	42,457.03	23,428	27,858	14,599	15.84	922
2003	222,013.40	117,467	139,677	82,336	16.47	4,999
2004	109,705.10	55,489	65,981	43,724	17.10	2,557
2005	70,405.76	33,921	40,335	30,071	17.75	1,694
2006	85,043.37	38,882	46,234	38,810	18.40	2,109
2007	37,304.93	16,119	19,167	18,138	19.06	952
2008	97,908.80	39,917	47,464	50,444	19.61	2,572
2009	42,499.78	16,201	19,264	23,236	20.29	1,145
2011	14,980.73	4,893	5,818	9,163	21.65	423
2013	30,446.98	8,230	9,786	20,661	22.95	900
2018	12,429.20	1,479	1,759	10,671	25.91	412
2019	30,789.81	2,673	3,178	27,611	26.32	1,049
	1,975,146.39	1,198,529	1,399,671	575,475		35,119

PNG
SURVIVOR CURVE.. IOWA 35-R2.5
NET SALVAGE PERCENT.. 0

1962	460.81	442	461
1976	21,500.00	18,570	21,500
1984	1,544.96	1,309	1,545
1987	5,496.89	4,476	5,497

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	2,425.60	1,942	2,426			
1997	821.60	539	725	97	12.81	8
2008	85,066.24	34,682	46,633	38,433	19.61	1,960
	117,316.10	61,960	78,786	38,530		1,968

CPG
SURVIVOR CURVE.. IOWA 35-R2.5
NET SALVAGE PERCENT.. 0

1915	0.25		0
1920	46.40	46	46
1921	65.00	65	65
1925	288.57	289	289
1927	8.25	8	8
1928	265.80	266	266
1929	32.00	32	32
1930	401.84	402	402
1931	576.33	576	576
1932	862.24	862	862
1933	179.53	180	180
1936	339.96	340	340
1937	180.10	180	180
1938	702.11	702	702
1939	70.20	70	70
1940	114.20	114	114
1942	93.19	93	93
1947	107.86	108	108
1948	228.20	228	228
1951	115.54	116	116
1952	399.62	400	400
1954	526.32	526	526
1955	866.71	867	867
1956	3,485.13	3,485	3,485
1957	166.98	166	167
1958	807.41	799	807
1959	3,980.48	3,908	3,980
1960	3,557.12	3,466	3,557
1961	940.90	909	941
1962	2,160.12	2,071	2,160
1963	2,440.64	2,321	2,441

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1964	1,463.53	1,380	1,464			
1965	852.14	798	852			
1966	4,391.44	4,082	4,391			
1967	7,725.03	7,129	7,725			
1968	9,375.01	8,593	9,375			
1969	1,802.13	1,640	1,802			
1970	4,312.49	3,898	4,312			
1971	727.19	653	727			
1972	12,970.95	11,559	12,917	54	3.81	14
1973	4,161.73	3,681	4,113	48	4.04	12
1974	5,521.13	4,848	5,417	104	4.27	24
1975	4,072.92	3,547	3,964	109	4.52	24
1976	1,691.94	1,461	1,633	59	4.77	12
1977	2,859.26	2,448	2,735	124	5.03	25
1978	9,079.27	7,704	8,609	471	5.30	89
1979	8,076.46	6,789	7,586	490	5.58	88
1980	16,025.59	13,329	14,894	1,131	5.89	192
1981	16,463.34	13,542	15,132	1,331	6.21	214
1982	18,913.59	16,360	18,281	632	6.16	103
1983	17,303.36	14,857	16,602	702	6.34	111
1984	24,489.09	20,755	23,192	1,297	6.75	192
1985	30,607.35	25,695	28,713	1,895	6.98	271
1986	47,810.95	39,549	44,194	3,617	7.42	487
1987	41,095.26	33,460	37,390	3,706	7.87	471
1988	31,108.85	24,906	27,831	3,278	8.34	393
1989	67,276.33	53,135	59,375	7,901	8.65	913
1990	73,855.80	57,231	63,952	9,904	9.15	1,082
1991	72,040.64	54,708	61,133	10,908	9.66	1,129
1992	46,648.02	34,678	38,751	7,897	10.18	776
1993	72,629.85	52,787	58,986	13,643	10.71	1,274
1994	50,628.58	36,058	40,293	10,336	11.11	930
1995	79,302.27	55,060	61,526	17,776	11.67	1,523
1996	207,257.72	140,065	156,514	50,743	12.23	4,149
1997	83,557.81	54,864	61,307	22,251	12.81	1,737
1998	20,844.66	13,274	14,833	6,012	13.40	449
1999	283,838.00	174,986	195,537	88,301	14.00	6,307
2000	62,321.83	37,119	41,478	20,844	14.60	1,428
2001	24,248.93	13,919	15,554	8,695	15.21	572
2007	20,518.49	8,866	9,907	10,611	19.06	557
2011	4,783.98	1,562	1,745	3,039	21.65	140
2014	897.06	217	242	655	23.56	28
2016	7,240.43	1,314	1,468	5,772	24.80	233

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2017	323,394.81	48,606	54,314	269,080	25.44	10,577
2018	165,355.70	19,677	21,988	143,368	25.91	5,533
2019	588,719.37	51,101	57,102	531,617	26.32	20,198
	2,602,269.28	1,205,485	1,343,869	1,258,400		62,257
	4,694,731.77	2,465,974	2,822,327	1,872,405		99,344
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.8	2.12

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	10,084	10,389	339	1.50	226
2001	13,978.74	11,463	11,809	2,169	4.50	482
2002	7,564.41	5,900	6,078	1,486	5.50	270
2003	93,599.07	69,263	71,355	22,244	6.50	3,422
	1,490,664.11	1,461,505	1,464,426	26,238		4,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 0.30						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1906	212.79	202	194	19	4.15	5
1907	1,120.16	1,061	1,018	103	4.16	25
1909	324.34	307	294	30	4.19	7
1910	180.68	171	164	17	4.21	4
1911	17.23	16	15	2	4.22	
1912	1,415.57	1,339	1,284	131	4.23	31
1914	134.42	127	122	13	4.26	3
1915	16.41	16	16			
1918	437.86	413	396	42	4.30	10
1921	370.46	349	335	36	4.33	8
1922	73.67	69	66	7	4.34	2
1924	3,987.31	3,756	3,602	385	4.37	88
1926	3,334.07	3,138	3,009	325	4.39	74
1931	3,588.49	3,371	3,233	356	4.43	80
1938	366.43	343	329	37	4.49	8
1943	263.53	246	236	28	4.52	6
1945	195.41	182	175	21	4.54	5
1950	9,513.80	8,836	8,474	1,040	4.57	228
1951	6,858.63	6,366	6,105	754	4.57	165
1952	6,586.47	6,108	5,858	729	4.58	159
1953	10,832.62	10,038	9,626	1,206	4.58	263
1954	284,338.54	263,218	252,427	31,912	4.59	6,953
1955	310.43	287	275	35	4.59	8
1956	963.89	891	854	109	4.60	24
1957	730.10	674	646	84	4.60	18
1958	1,664.36	1,535	1,472	192	4.61	42
1959	1,354.46	1,248	1,197	158	4.61	34
1960	3,815.09	3,511	3,367	448	4.61	97
1961	15,737.08	14,467	13,874	1,863	4.62	403
1962	12,492.17	11,472	11,002	1,490	4.62	323
1963	6,096.95	5,592	5,363	734	4.63	159
1964	6,792.00	6,222	5,967	825	4.63	178
1965	845.74	774	742	103	4.63	22
1966	346.84	317	304	43	4.64	9
1967	359.84	328	315	45	4.64	10
1968	988.41	901	864	124	4.64	27
1969	7,309.14	6,649	6,376	933	4.65	201
1970	2,941.44	2,672	2,562	379	4.65	82
1971	1,438.33	1,305	1,251	187	4.65	40
1972	581.54	526	504	77	4.66	17
1973	3,126.38	2,826	2,710	416	4.66	89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1978	1,673.15	1,497	1,436	238	4.67	51
1980	5,788.06	5,156	4,945	843	4.68	180
1983	15,060.94	13,452	12,901	2,160	4.60	470
1985	12,429.30	11,025	10,573	1,856	4.65	399
1988	51,997.49	45,638	43,767	8,231	4.67	1,763
1989	8,307.14	7,262	6,964	1,343	4.68	287
1990	121,865.13	105,950	101,606	20,259	4.73	4,283
1992	47,249.82	40,701	39,032	8,217	4.75	1,730
1994	1,705,105.79	1,458,206	1,398,424	306,682	4.66	65,812
1995	21,920.61	18,646	17,882	4,039	4.65	869
1998	25,531.86	21,299	20,426	5,106	4.67	1,093
2001	18,809.27	15,307	14,679	4,130	4.69	881
2002	46,521.56	37,468	35,932	10,590	4.71	2,248
2003	135,432.49	107,994	103,567	31,866	4.70	6,780
2004	50,572.95	39,826	38,193	12,380	4.72	2,623
2005	59,491.03	46,332	44,433	15,058	4.69	3,211
2012	73,808.69	49,363	47,339	26,469	4.70	5,632
2014	122,592.80	75,296	72,209	50,384	4.71	10,697
2015	9,321.20	5,404	5,182	4,139	4.71	879
2016	80,030.20	43,136	41,368	38,663	4.70	8,226
2018	20,509.12	8,749	8,390	12,119	4.70	2,579
2020	299,248.33	72,538	69,564	229,684	4.69	48,973
2021	221,211.49	21,502	20,620	200,591	4.64	43,231
	3,556,541.50	2,623,616	2,516,057	1,040,484		222,804

UGI-GAS - READING SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1951	610.54	535	513	97	8.14	12
1955	721,905.90	628,816	603,037	118,869	8.20	14,496
1956	947.67	824	790	157	8.22	19
1957	9,312.49	8,083	7,752	1,561	8.24	189
1958	2,264.72	1,962	1,882	383	8.25	46
1959	4,747.30	4,105	3,937	811	8.27	98
1960	4,548.39	3,926	3,765	783	8.28	95
1961	497,653.67	428,768	411,190	86,464	8.29	10,430
1962	313.87	270	259	55	8.31	7

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1963	258.19	222	213	45	8.32	5
1966	3,619.68	3,085	2,959	661	8.36	79
1967	2,624.89	2,231	2,140	485	8.37	58
1969	819.51	693	665	155	8.39	18
1970	7,615.83	6,425	6,162	1,454	8.40	173
1971	7,716.92	6,492	6,226	1,491	8.41	177
1972	3,228.06	2,708	2,597	631	8.42	75
1973	2,731.88	2,285	2,191	541	8.43	64
1974	1,160,683.91	967,651	927,981	232,703	8.44	27,571
1975	21,815.86	18,128	17,385	4,431	8.45	524
1976	31,501.90	26,088	25,018	6,483	8.46	766
1977	33,907.67	27,980	26,833	7,075	8.47	835
1978	13,759.17	11,314	10,850	2,909	8.47	343
1979	143,165.83	117,269	112,461	30,704	8.48	3,621
1980	445,246.55	363,232	348,341	96,906	8.49	11,414
1981	55,630.11	45,187	43,334	12,296	8.50	1,447
1982	37,454.32	30,772	29,510	7,944	8.58	926
1983	2,832.31	2,322	2,227	606	8.45	72
1984	87,323.82	71,064	68,151	19,173	8.58	2,235
1985	29,856.99	24,193	23,201	6,656	8.55	778
1986	136,624.27	110,092	105,579	31,046	8.56	3,627
1987	3,251.83	2,614	2,507	745	8.42	88
1988	2,045.15	1,631	1,564	481	8.52	56
1989	943,393.59	748,111	717,441	225,952	8.48	26,645
1990	695,678.59	547,847	525,387	170,291	8.50	20,034
1991	54,232.34	42,345	40,609	13,623	8.56	1,591
1992	338,498.83	262,607	251,841	86,658	8.52	10,171
1993	36,344.48	27,967	26,820	9,524	8.54	1,115
1994	330,165.37	251,520	241,209	88,957	8.60	10,344
1995	33,992.08	25,671	24,619	9,373	8.59	1,091
1996	42,664.61	31,986	30,675	11,990	8.51	1,409
1997	10,064.47	7,472	7,166	2,899	8.50	341
1998	244,269.86	179,099	171,757	72,513	8.55	8,481
2000	1,439,500.18	1,030,682	988,428	451,072	8.53	52,881
2001	371,138.92	261,727	250,997	120,142	8.57	14,019
2002	171,503.16	119,057	114,176	57,327	8.59	6,674
2003	197,941.68	135,115	129,576	68,366	8.60	7,950
2004	198,060.16	133,096	127,640	70,421	8.54	8,246
2005	502,439.01	330,806	317,244	185,195	8.56	21,635
2006	71,931.52	46,266	44,369	27,562	8.60	3,205
2007	737,973.25	463,300	444,306	293,667	8.60	34,147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2008	542,261.51	331,647	318,051	224,211	8.57	26,162
2009	131,034.28	77,638	74,455	56,579	8.60	6,579
2010	91,369.43	52,327	50,182	41,188	8.58	4,800
2011	74,413.84	40,942	39,264	35,150	8.58	4,097
2012	247,324.97	129,945	124,618	122,707	8.58	14,302
2013	35,696.09	17,780	17,051	18,645	8.56	2,178
2014	442,205.16	206,289	197,832	244,373	8.58	28,482
2015	379,962.84	163,764	157,050	222,913	8.58	25,981
2016	854,422.42	334,079	320,383	534,039	8.57	62,315
2017	170,993.21	58,941	56,525	114,469	8.55	13,388
2018	1,013,614.48	294,455	282,383	731,231	8.55	85,524
2019	1,251,230.86	283,779	272,145	979,086	8.52	114,916
2020	2,418,306.90	363,472	348,571	2,069,736	8.48	244,073
2021	1,163,893.25	65,876	63,175	1,100,718	8.33	132,139
	18,712,540.54	9,986,575	9,577,162	9,135,379		1,075,259

UGI-GAS - BETHLEHEM SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 3-2025
NET SALVAGE PERCENT.. 0

1951	690.23	653	626	64	3.40	19
1957	158.43	149	143	16	3.42	5
1962	39,839.05	37,385	35,852	3,987	3.43	1,162
1965	1,527,856.02	1,429,676	1,371,064	156,792	3.44	45,579
1966	139,498.58	130,410	125,064	14,435	3.44	4,196
1967	15,582.26	14,553	13,956	1,626	3.44	473
1968	9,247.29	8,627	8,273	974	3.44	283
1969	18,259.83	17,017	16,319	1,940	3.44	564
1970	12,632.18	11,757	11,275	1,357	3.45	393
1971	7,074.76	6,577	6,307	767	3.45	222
1975	424.43	393	377	48	3.45	14
1976	3,595.91	3,321	3,185	411	3.45	119
1977	2,724.47	2,512	2,409	315	3.46	91
1981	860.77	788	756	105	3.46	30
1982	6,072.13	5,589	5,360	712	3.42	208
1984	25,654.29	23,474	22,512	3,143	3.48	903
1987	83,587.45	75,847	72,738	10,850	3.52	3,082
1990	145,332.21	130,930	125,562	19,770	3.47	5,697

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2025						
NET SALVAGE PERCENT.. 0						
1991	1,819.97	1,632	1,565	255	3.51	73
1992	57,961.73	51,806	49,682	8,280	3.50	2,366
1996	313,372.36	275,705	264,402	48,970	3.48	14,072
1997	207,189.38	181,726	174,276	32,913	3.43	9,596
1998	100,502.41	87,618	84,026	16,476	3.46	4,762
1999	77,016.22	66,711	63,976	13,040	3.48	3,747
2000	1,461.22	1,257	1,205	256	3.50	73
2001	98,987.50	84,615	81,146	17,841	3.48	5,127
2002	58,037.92	49,228	47,210	10,828	3.49	3,103
2003	67,163.60	56,538	54,220	12,943	3.48	3,719
2004	90,968.24	75,940	72,827	18,142	3.46	5,243
2005	180,490.27	149,193	143,077	37,414	3.46	10,813
2006	25,174.47	20,563	19,720	5,454	3.48	1,567
2007	26,074.50	21,021	20,159	5,915	3.49	1,695
2008	2,100.69	1,670	1,602	499	3.48	143
2009	1,649.31	1,291	1,238	411	3.47	118
2010	11,513.50	8,845	8,482	3,031	3.47	873
2011	102,368.35	76,858	73,707	28,661	3.49	8,212
2012	73,874.05	54,105	51,887	21,987	3.47	6,336
2013	46,067.73	32,699	31,358	14,709	3.48	4,227
2014	311,652.31	212,921	204,192	107,460	3.48	30,879
2015	321,532.87	209,414	200,829	120,704	3.48	34,685
2016	637,388.14	390,528	374,518	262,870	3.48	75,537
2017	527,781.70	297,827	285,617	242,165	3.47	69,788
2018	1,487,957.16	746,359	715,761	772,196	3.48	221,895
2019	1,373,509.90	574,814	551,249	822,261	3.47	236,963
2020	288,438.57	87,108	83,537	204,902	3.47	59,050
2021	565,817.97	71,633	68,696	497,122	3.45	144,093
	9,096,962.33	5,789,283	5,551,943	3,545,019		1,021,795

UGI-GAS - LEBANON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. 0

1933	620.48	575	551	69	5.31	13
1992	1,956,040.96	1,638,771	1,571,587	384,454	5.71	67,330
1993	15,128.64	12,632	12,114	3,015	5.63	536
1994	9,994.44	8,300	7,960	2,035	5.61	363

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
2000	1,870.37	1,480	1,419	451	5.67	80
2001	34,033.72	26,652	25,559	8,474	5.68	1,492
2021	133,820.68	11,000	10,549	123,272	5.59	22,052
	2,151,509.29	1,699,410	1,629,740	521,769		91,866
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,763,496.37	1,328,063	1,273,617	3,489,879	32.34	107,912
2011	173,229.13	42,562	40,817	132,412	32.24	4,107
2015	4,436.73	750	719	3,717	31.96	116
2016	2,262.28	333	319	1,943	31.81	61
2018	187,815.89	18,857	18,084	169,732	31.34	5,416
2019	392.37	29	28	365	30.83	12
2020	23,902.58	1,138	1,091	22,811	30.04	759
2021	341,934.44	6,018	5,771	336,163	27.91	12,045
	5,497,469.79	1,397,750	1,340,447	4,157,023		130,428
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2070						
NET SALVAGE PERCENT.. 0						
2020	30,000,000.00	1,212,000	1,162,313	28,837,687	35.67	808,458
2021	1,976,605.03	29,847	28,623	1,947,982	32.61	59,736
	31,976,605.03	1,241,847	1,190,936	30,785,669		868,194
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1928	17,431.49	17,431	17,431			
1929	584.51	585	585			
1931	20,391.65	20,392	20,392			
1932	371.23	371	371			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1933	26.68	27	27			
1934	213.62	214	214			
1935	2,944.06	2,944	2,944			
1937	182.10	182	182			
1938	110.19	110	110			
1940	75.95	76	76			
1943	224.90	225	225			
1944	191.41	191	191			
1945	23.04	23	23			
1947	5,913.01	5,913	5,913			
1948	344.32	343	328	16	0.21	16
1949	1,980.97	1,958	1,874	107	0.46	107
1950	37,284.64	36,614	35,035	2,250	0.72	2,250
1951	8,073.07	7,875	7,535	538	0.98	538
1952	11,966.27	11,595	11,095	871	1.24	702
1953	34,229.81	32,938	31,517	2,713	1.51	1,797
1954	21,290.65	20,338	19,461	1,830	1.79	1,022
1955	3,698.37	3,507	3,356	343	2.07	166
1957	4,088.49	3,820	3,655	433	2.63	165
1958	5,475.89	5,076	4,857	619	2.92	212
1959	2,945.61	2,709	2,592	353	3.21	110
1960	4,948.91	4,516	4,321	628	3.50	179
1961	2,232.99	2,021	1,934	299	3.79	79
1962	8,709.00	7,821	7,484	1,225	4.08	300
1963	14,560.08	12,969	12,410	2,151	4.37	492
1964	7,005.67	6,188	5,921	1,085	4.67	232
1965	4,711.63	4,127	3,949	763	4.96	154
1966	2,362.14	2,052	1,963	399	5.26	76
1967	1,319.09	1,136	1,087	232	5.56	42
1968	1,151.63	983	941	211	5.87	36
1969	87.99	74	71	17	6.19	3
1970	694.51	581	556	139	6.51	21
1971	10,139.47	8,406	8,043	2,096	6.84	306
1972	1,041.03	854	817	224	7.19	31
1975	157.93	125	120	38	8.28	5
1976	23,315.19	18,262	17,474	5,841	8.67	674
1977	6,916.12	5,348	5,117	1,799	9.07	198
1978	7,781.65	5,935	5,679	2,103	9.49	222
1979	3,954.27	2,974	2,846	1,109	9.92	112
1980	13,536.93	10,027	9,594	3,942	10.37	380
1983	360.35	282	270	91	10.76	8
1985	26,476.43	20,101	19,234	7,243	11.58	625

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1986	5,406.04	4,049	3,874	1,532	11.90	129
1988	332.04	239	229	103	13.01	8
1989	45,063.63	31,928	30,551	14,513	13.37	1,085
1990	1,173.86	813	778	396	13.95	28
1991	5,076.62	3,453	3,304	1,773	14.34	124
1992	7,554.23	5,014	4,798	2,757	14.94	185
1994	48,342.39	30,577	29,258	19,084	15.98	1,194
1995	28,154.98	17,383	16,633	11,522	16.42	702
1996	2,230.55	1,342	1,284	946	16.87	56
1997	46,273.99	26,982	25,818	20,456	17.52	1,168
1998	38,964.01	22,069	21,117	17,847	17.99	992
1999	71,867.18	39,297	37,602	34,265	18.65	1,837
2000	46,797.49	24,751	23,683	23,114	19.15	1,207
2001	114,867.79	58,629	56,100	58,768	19.66	2,989
2002	43,051.45	21,155	20,242	22,809	20.18	1,130
2003	34,837.91	16,437	15,728	19,110	20.71	923
2004	74,022.66	33,295	31,859	42,164	21.41	1,969
2005	300,248.39	128,807	123,250	176,998	21.96	8,060
2006	137,994.11	56,246	53,820	84,175	22.52	3,738
2007	77,444.93	29,871	28,582	48,863	23.09	2,116
2011	148,102.80	43,542	41,664	106,439	25.21	4,222
2012	1,925.13	519	497	1,429	25.71	56
2013	5,239.02	1,283	1,228	4,011	26.22	153
2014	34,306.56	7,513	7,189	27,118	26.75	1,014
2015	15,471.00	2,986	2,857	12,614	27.17	464
2016	50,067.55	8,316	7,957	42,110	27.61	1,525
2017	28,308.06	3,923	3,754	24,554	27.97	878
2018	73,053.13	8,080	7,731	65,322	28.15	2,320
2019	94,419.10	7,667	7,336	87,083	28.27	3,080
2020	983,979.62	49,986	47,830	936,150	28.00	33,434
2021	191,417.14	3,560	3,406	188,011	26.45	7,108
	3,077,518.30	979,951	939,777	2,137,741		95,154

PNG - EMPIRE YARD - MAJOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 12-2047
NET SALVAGE PERCENT.. 0

1960	96,515.17	66,759	70,522	25,993	21.60	1,203
1961	84,116.92	57,867	61,129	22,988	21.72	1,058

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1962	136,844.05	93,618	98,895	37,949	21.84	1,738
1963	9,204.05	6,260	6,613	2,591	21.96	118
1964	3,586.04	2,425	2,562	1,024	22.08	46
1965	466.17	313	331	136	22.19	6
1966	289.75	194	205	85	22.30	4
1967	839.21	557	588	251	22.40	11
1968	3,486.21	2,299	2,429	1,058	22.51	47
1969	646.34	423	447	199	22.61	9
1970	2,274.75	1,480	1,563	711	22.71	31
1971	73,285.55	47,353	50,022	23,263	22.81	1,020
1972	5,174.72	3,320	3,507	1,668	22.90	73
1973	5,751.92	3,663	3,869	1,882	22.99	82
1974	1,057.92	668	706	352	23.08	15
1975	19,761.55	12,387	13,085	6,676	23.17	288
1976	96,754.43	60,165	63,556	33,198	23.25	1,428
1977	258,318.00	159,279	168,257	90,061	23.33	3,860
1978	14,634.89	8,946	9,450	5,185	23.41	221
1979	30,856.72	18,689	19,742	11,114	23.49	473
1980	49,546.71	29,723	31,398	18,148	23.57	770
1981	48,302.65	28,700	30,318	17,985	23.64	761
1982	15,889.73	10,042	10,608	5,282	23.00	230
1983	15,721.83	9,867	10,423	5,299	22.85	232
1984	47,038.63	29,108	30,749	16,290	23.10	705
1985	67,965.48	41,676	44,025	23,940	23.02	1,040
1986	217,958.38	131,538	138,953	79,006	23.32	3,388
1987	94,721.52	56,530	59,717	35,005	23.31	1,502
1988	78,145.12	46,074	48,671	29,474	23.32	1,264
1989	132,537.40	77,110	81,457	51,081	23.36	2,187
1990	1,460.73	837	884	577	23.45	25
1991	12,642.63	7,133	7,535	5,108	23.56	217
1992	107,361.21	59,865	63,239	44,122	23.41	1,885
1993	237,015.17	129,695	137,006	100,009	23.58	4,241
1994	9,155.23	4,935	5,213	3,942	23.52	168
1995	132,094.17	69,666	73,593	58,501	23.75	2,463
1996	77,050.99	39,882	42,130	34,921	23.76	1,470
1997	4,592,000.62	2,329,063	2,460,349	2,131,652	23.81	89,528
1998	278,700.89	138,180	145,969	132,732	23.90	5,554
1999	84,313.45	40,976	43,286	41,028	23.80	1,724
2000	89,173.12	42,375	44,764	44,410	23.75	1,870
2001	720,945.25	332,500	351,242	369,703	23.95	15,436
2002	42,017.42	18,845	19,907	22,110	23.98	922

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2003	179,748.28	78,478	82,902	96,847	23.87	4,057
2004	145,352.75	61,310	64,766	80,587	23.99	3,359
2005	166,130.34	67,715	71,532	94,598	23.98	3,945
2006	139,293.13	54,631	57,710	81,583	24.02	3,396
2007	872,780.91	329,038	347,585	525,196	23.96	21,920
2008	78,919.00	28,442	30,045	48,874	23.96	2,040
2009	53,879.87	18,454	19,494	34,386	24.00	1,433
2010	195,365.80	63,357	66,928	128,437	23.96	5,360
2011	313,625.50	95,499	100,882	212,743	23.98	8,872
2012	49,216.06	13,977	14,765	34,451	23.95	1,438
2013	122,188.42	32,087	33,896	88,293	23.86	3,700
2014	163,348.70	39,073	41,275	122,073	23.85	5,118
2015	94,551.21	20,281	21,424	73,127	23.80	3,073
2016	606,493.58	114,081	120,512	485,982	23.74	20,471
2017	57,999.41	9,292	9,816	48,184	23.59	2,043
2018	71,529.71	9,285	9,808	61,721	23.46	2,631
2019	14,199.63	1,380	1,458	12,742	23.21	549
2020	11,103.86	686	725	10,379	22.77	456
2021	886,365.32	20,032	21,161	865,204	21.58	40,093
	12,217,714.17	5,278,083	5,575,600	6,642,114		283,267

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

1960	25,905.34	25,670	25,905
1961	2,134.58	2,115	2,135
1962	10,834.48	10,733	10,834
1964	202.82	201	203
1965	458.96	454	459
1972	4,693.91	4,643	4,694
1973	57,547.56	56,909	57,548
1976	657.22	650	657
1977	8,885.54	8,779	8,886
1978	23,545.29	23,258	23,545
1979	528.33	522	528
1980	8,535.01	8,426	8,535
1981	51,330.98	50,663	51,331

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1982	21,845.66	21,573	21,846			
1984	11,207.69	11,053	11,208			
1986	30,607.36	30,206	30,607			
1987	11,179.58	11,031	11,180			
1988	15,530.34	15,296	15,530			
1989	8,526.83	8,397	8,527			
1990	93,002.43	91,700	93,002			
1992	5,970.84	5,866	5,971			
1993	1,578.38	1,552	1,578			
1994	38,393.58	37,695	38,394			
1995	4,533.91	4,445	4,534			
1996	1,515.30	1,488	1,515			
1997	1,117.90	1,096	1,118			
1998	3,447.41	3,378	3,447			
2001	6,491.42	6,334	6,491			
2002	8,608.96	8,394	8,609			
2003	26,746.14	26,027	26,746			
2004	260,547.39	253,513	260,547			
2005	27,978.82	27,145	27,979			
2008	29,092.57	28,042	29,093			
2010	188,081.06	180,182	188,081			
2011	215,996.64	206,147	215,997			
2014	19,582.04	18,358	19,582			
2016	36,231.25	33,217	36,231			
2017	42,740.55	38,466	41,970	771	0.50	771
2018	58,229.74	50,951	55,592	2,638	0.50	2,638
2019	834,861.49	695,857	759,240	75,622	0.50	75,622
2020	32,557.65	24,428	26,653	5,905	0.50	5,905
2021	174,550.40	87,380	95,339	79,211	0.50	79,211
	2,406,013.35	2,122,240	2,241,867	164,146		164,147

PNG - ARCHBALD
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 12-2052
NET SALVAGE PERCENT.. 0

2001	6,557.63	2,796	2,954	3,604	27.58	131
2002	3,749,732.87	1,550,140	1,637,519	2,112,214	27.67	76,336
2003	87,049.74	34,785	36,746	50,304	27.80	1,809

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2004	115,281.29	44,591	47,105	68,177	27.75	2,457
2005	21,156.94	7,889	8,334	12,823	27.75	462
2006	69,979.36	25,053	26,465	43,514	27.79	1,566
2007	23,739.65	8,124	8,582	15,158	27.87	544
2008	35,837.90	11,708	12,368	23,470	27.82	844
2009	2,424.49	752	794	1,630	27.82	59
2010	43,912.66	12,875	13,601	30,312	27.72	1,094
2011	22,687.07	6,216	6,566	16,121	27.82	579
2012	5,668.37	1,449	1,531	4,138	27.67	150
2013	10,861.41	2,548	2,692	8,170	27.73	295
2014	82,153.02	17,564	18,554	63,599	27.59	2,305
2015	2,289.46	438	463	1,827	27.51	66
2016	41,360.54	6,915	7,305	34,056	27.39	1,243
2017	11,084.77	1,572	1,661	9,424	27.24	346
2018	113,615.18	12,998	13,731	99,885	27.08	3,689
2019	933,045.13	79,775	84,272	848,773	26.74	31,742
2021	420,714.21	8,414	8,888	411,826	24.56	16,768
	5,799,151.69	1,836,602	1,940,128	3,859,024		142,485

PNG - BLOOMSBURG
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. 0

1907	0.64	1	1			
1909	29.52	25	26	3	13.46	
1910	82.84	69	73	10	13.75	1
1912	11.23	9	10	2	14.31	
1915	2,136.02	1,731	1,829	307	15.17	20
1930	22,816.36	17,212	18,182	4,634	19.53	237
1933	37.74	28	30	8	20.41	
1934	62.75	46	49	14	20.70	1
1944	66.88	47	50	17	23.61	1
1968	631.37	369	390	242	29.76	8
1974	826.85	456	482	345	30.97	11
1976	101,868.38	55,043	58,146	43,723	31.34	1,395
1977	20,647.90	11,032	11,654	8,994	31.52	285
1978	82.11	43	45	37	31.69	1
1980	1,523.04	785	829	694	32.03	22

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1981	971.13	494	522	449	32.19	14
1983	3,240.48	1,809	1,911	1,330	30.47	44
1984	4,124.00	2,273	2,401	1,723	30.53	56
1987	1,497.72	785	829	668	31.29	21
1988	13,347.61	6,930	7,321	6,027	31.02	194
1991	1,051.50	516	545	506	31.61	16
1996	6,957.42	3,087	3,261	3,696	31.97	116
1998	26,289.70	11,121	11,748	14,542	32.06	454
2000	16,025.02	6,408	6,769	9,256	32.26	287
2001	5,469.66	2,119	2,238	3,231	32.41	100
2003	14,164.04	5,136	5,426	8,739	32.52	269
2007	20,519.12	6,308	6,664	13,856	32.67	424
2008	5,603.95	1,642	1,735	3,869	32.58	119
2010	18,949.64	4,946	5,225	13,725	32.56	422
2011	186,386.00	45,404	47,963	138,423	32.60	4,246
2014	777,112.73	146,253	154,497	622,616	32.34	19,252
2015	32,083.25	5,380	5,683	26,400	32.26	818
2016	12,852.30	1,880	1,986	10,866	32.09	339
2018	55,414.58	5,530	5,842	49,573	31.59	1,569
2021	105,825.68	1,841	1,945	103,881	28.15	3,690
	1,458,709.16	346,758	366,304	1,092,405		34,432

PNG - OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. 0

1962	35.63	32	34	2	4.08	
1963	59,746.01	53,219	56,219	3,527	4.37	807
1967	55.19	48	51	4	5.56	1
1970	223.82	187	198	26	6.51	4
1971	228,957.60	189,806	200,505	28,453	6.84	4,160
1972	1,270.46	1,042	1,101	170	7.19	24
1973	1,214.86	986	1,042	173	7.54	23
1974	15,118.09	12,132	12,816	2,302	7.90	291
1975	125,964.85	99,890	105,521	20,444	8.28	2,469
1976	249,168.88	195,162	206,163	43,006	8.67	4,960
1977	5,351.24	4,138	4,371	980	9.07	108
1978	7,765.41	5,923	6,257	1,509	9.49	159
1980	3,260.61	2,415	2,551	709	10.37	68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1982	1,947.62	1,546	1,633	314	10.25	31
1983	1,638.47	1,281	1,353	285	10.76	26
1984	10,089.57	7,794	8,233	1,856	11.04	168
1985	10,896.43	8,273	8,739	2,157	11.58	186
1986	1,415.97	1,061	1,121	295	11.90	25
1987	62,542.76	45,956	48,546	13,996	12.45	1,124
1988	161,049.10	115,988	122,526	38,523	13.01	2,961
1989	63,515.65	45,001	47,538	15,978	13.37	1,195
1990	3,187.80	2,209	2,334	854	13.95	61
1992	1,395.96	927	979	417	14.94	28
1994	8,796.82	5,564	5,878	2,919	15.98	183
1995	7,052.81	4,354	4,599	2,453	16.42	149
1996	3,295.11	1,983	2,095	1,200	16.87	71
1997	25,379.07	14,799	15,633	9,746	17.52	556
1998	20,402.98	11,556	12,207	8,196	17.99	456
1999	4,902.47	2,681	2,832	2,070	18.65	111
2000	402,547.56	212,907	224,908	177,639	19.15	9,276
2001	15,601.17	7,963	8,412	7,189	19.66	366
2002	129,822.79	63,795	67,391	62,432	20.18	3,094
2003	18,329.64	8,648	9,135	9,194	20.71	444
2004	40,291.11	18,123	19,145	21,147	21.41	988
2005	19,731.51	8,465	8,942	10,789	21.96	491
2007	62,484.69	24,100	25,458	37,026	23.09	1,604
2008	2,259.58	824	870	1,389	23.54	59
2009	9,191.08	3,136	3,313	5,878	24.13	244
2010	65,741.46	20,866	22,042	43,699	24.73	1,767
2011	409,990.97	120,537	127,331	282,660	25.21	11,212
2012	83,594.89	22,554	23,825	59,770	25.71	2,325
2014	113,468.67	24,850	26,251	87,218	26.75	3,260
2015	183,078.27	35,334	37,326	145,753	27.17	5,364
2016	68,118.81	11,315	11,953	56,166	27.61	2,034
2017	315,929.18	43,788	46,256	269,673	27.97	9,642
2018	314,535.19	34,788	36,749	277,786	28.15	9,868
2019	334,572.15	27,167	28,698	305,874	28.27	10,820
2020	1,870,876.10	95,041	100,398	1,770,478	28.00	63,231
2021	433,806.24	8,069	8,524	425,282	26.45	16,079
	5,979,612.30	1,628,223	1,720,003	4,259,609		172,573

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1989	1,469.64	1,089	1,220	250	11.36	22
1991	9,342.17	6,810	7,629	1,713	11.34	151
1993	1,586.74	1,135	1,271	315	11.34	28
1994	144,678.31	102,259	114,554	30,124	11.41	2,640
1995	7,965.83	5,573	6,243	1,723	11.38	151
1996	498.38	344	385	113	11.40	10
1997	6,211.70	4,246	4,757	1,455	11.34	128
1998	2,540.74	1,713	1,919	622	11.34	55
2000	56,754.51	37,095	41,555	15,199	11.39	1,334
2005	3,211.95	1,897	2,125	1,087	11.43	95
2006	4,070.70	2,347	2,629	1,442	11.38	127
2008	47,661.52	25,804	28,907	18,755	11.44	1,639
2010	2,533.29	1,270	1,423	1,111	11.44	97
2011	12,527.64	5,998	6,719	5,808	11.43	508
2015	134,530.78	48,888	54,766	79,765	11.39	7,003
2016	122,821.90	39,991	44,799	78,023	11.39	6,850
2017	97,327.65	27,592	30,910	66,418	11.37	5,842
2018	17,443.45	4,115	4,610	12,834	11.34	1,132
2020	6,741.78	796	892	5,850	11.21	522
2021	381,139.46	16,656	18,659	362,481	10.94	33,134
	1,061,058.14	335,618	375,971	685,087		61,468

CPG - PORT ALLEGANY OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1990	73.25	46	52	22	19.01	1
1993	697,047.06	417,183	467,343	229,704	19.12	12,014
1994	2,915.34	1,716	1,922	993	19.23	52
1995	8,077.97	4,667	5,228	2,850	19.37	147
1996	2,536.80	1,442	1,615	921	19.35	48
1997	9,382.82	5,241	5,871	3,512	19.36	181
1999	1,659.05	892	999	660	19.34	34
2001	404,338.67	208,073	233,091	171,248	19.34	8,855
2003	83,332.73	40,700	45,594	37,739	19.38	1,947
2004	10,369.15	4,917	5,508	4,861	19.40	251
2005	31,858.27	14,613	16,370	15,488	19.47	795
2007	33,614.41	14,380	16,109	17,505	19.40	902

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
2009	25,249.39	9,878	11,066	14,184	19.45	729
2010	22,450.31	8,338	9,341	13,110	19.46	674
2011	16,636.33	5,834	6,535	10,101	19.44	520
2012	2,359.85	776	869	1,491	19.40	77
2013	4,102.88	1,249	1,399	2,704	19.43	139
2014	18,495.81	5,160	5,780	12,715	19.38	656
2015	135,109.49	33,994	38,081	97,028	19.34	5,017
2016	10,235.42	2,268	2,541	7,695	19.32	398
2018	11,829.45	1,826	2,046	9,784	19.17	510
2019	5,764.28	670	751	5,014	19.01	264
2021	861,835.62	23,442	26,261	835,575	17.92	46,628
	2,399,274.35	807,305	904,371	1,494,903		80,839

CPG - POTTSVILLE METER SHOP
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2049
NET SALVAGE PERCENT.. 0

1976	269.18	164	184	85	24.36	3
1982	18,402.27	11,413	12,785	5,617	24.19	232
1987	289.81	170	190	99	24.32	4
1988	78.51	46	52	27	24.30	1
1989	20.41	12	13	7	24.64	
1990	1,811.43	1,016	1,138	673	24.68	27
1992	4,173.01	2,278	2,552	1,621	24.55	66
1993	2,398.45	1,285	1,440	959	24.69	39
1995	17,200.70	8,889	9,958	7,243	24.78	292
1996	3,942.34	2,000	2,240	1,702	24.75	69
1997	8,561.01	4,237	4,746	3,815	25.00	153
1998	10,416.98	5,043	5,649	4,768	25.04	190
2000	489,920.31	226,441	253,667	236,253	25.01	9,446
2001	11,758.89	5,303	5,941	5,818	24.95	233
2002	2,201.55	962	1,078	1,124	25.14	45
2004	5,955.05	2,449	2,743	3,212	25.06	128
2009	180,327.49	59,959	67,168	113,159	25.09	4,510
2014	17,673.12	4,068	4,557	13,116	25.07	523

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2017	148,151.54	22,801	25,542	122,609	24.74	4,956
2020	6,447.00	382	428	6,019	23.82	253
2021	521,325.99	11,365	12,731	508,595	22.49	22,614
	1,451,325.04	370,283	414,804	1,036,521		43,784

CPG - OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. 0

1978	1,211.32	924	1,035	176	9.49	19
1979	207.54	156	175	33	9.92	3
1980	740.56	549	615	126	10.37	12
1981	2,506.36	1,828	2,048	459	10.83	42
1982	3,075.79	2,442	2,736	340	10.25	33
1983	8,000.85	6,253	7,005	996	10.76	93
1984	364.82	282	316	49	11.04	4
1985	9,671.48	7,343	8,226	1,446	11.58	125
1986	792.06	593	664	128	11.90	11
1988	1,444.39	1,040	1,165	279	13.01	21
1989	11,453.23	8,115	9,091	2,363	13.37	177
1990	1,265.60	877	982	283	13.95	20
1991	202,241.29	137,565	154,105	48,136	14.34	3,357
1992	38,727.19	25,707	28,798	9,929	14.94	665
1993	15,880.67	10,319	11,560	4,321	15.36	281
1994	100,670.55	63,674	71,330	29,341	15.98	1,836
1995	111,247.64	68,684	76,942	34,305	16.42	2,089
1996	35,613.31	21,432	24,009	11,604	16.87	688
1997	661,088.42	385,481	431,829	229,259	17.52	13,086
1998	228,744.92	129,561	145,139	83,606	17.99	4,647
1999	259,808.01	142,063	159,144	100,664	18.65	5,398
2000	41,760.30	22,087	24,743	17,018	19.15	889
2001	169,705.50	86,618	97,032	72,673	19.66	3,696
2002	86,196.89	42,357	47,450	38,747	20.18	1,920
2003	32,400.32	15,286	17,124	15,276	20.71	738
2004	702,134.04	315,820	353,793	348,342	21.41	16,270
2005	677,081.22	290,468	325,392	351,689	21.96	16,015
2006	221,183.35	90,154	100,994	120,190	22.52	5,337
2007	121,561.51	46,886	52,523	69,038	23.09	2,990
2008	636,637.84	232,054	259,955	376,683	23.54	16,002

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2009	313,325.38	106,907	119,761	193,564	24.13	8,022
2010	119,874.51	38,048	42,623	77,252	24.73	3,124
2011	80,361.22	23,626	26,467	53,895	25.21	2,138
2012	15,125.05	4,081	4,572	10,553	25.71	410
2013	151,100.83	36,989	41,436	109,664	26.22	4,182
2014	183,996.61	40,295	45,140	138,857	26.75	5,191
2015	348,409.15	67,243	75,328	273,081	27.17	10,051
2016	258,816.13	42,989	48,158	210,658	27.61	7,630
2017	88,088.51	12,209	13,677	74,412	27.97	2,660
2018	293,044.07	32,411	36,308	256,736	28.15	9,120
2019	55,928.53	4,541	5,087	50,842	28.27	1,798
2020	1,480,477.14	75,208	84,251	1,396,227	28.00	49,865
2021	4,356,698.93	81,035	90,778	4,265,921	26.45	161,282
	12,128,663.03	2,722,200	3,049,503	9,079,160		361,937
	118,970,668.01	39,165,744	39,334,613	79,636,053		4,850,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 4.08

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI GAS - ALLENTOWN UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 2-2020						
NET SALVAGE PERCENT.. 0						
2015	23,465.58	23,466	23,466			
	23,465.58	23,466	23,466			
UGI GAS - WYOMISSING UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2021						
NET SALVAGE PERCENT.. 0						
2016	61,661.46	61,661	61,661			
	61,661.46	61,661	61,661			
	85,127.04	85,127	85,127			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	10,131.48	9,878	9,972	159	0.50	159
2003	58,882.74	54,467	54,987	3,896	1.50	2,597
2004	19,545.79	17,103	17,266	2,280	2.50	912
2005	12,973.40	10,703	10,805	2,168	3.50	619
2006	15,741.19	12,199	12,315	3,426	4.50	761
2007	98,862.25	71,675	72,359	26,503	5.50	4,819
2008	10,904.48	7,361	7,431	3,473	6.50	534
2009	366,901.89	229,314	231,502	135,400	7.50	18,053
2010	51,285.03	29,489	29,770	21,515	8.50	2,531
2013	49,177.44	20,900	21,099	28,078	11.50	2,442
2014	164,928.32	61,848	62,438	102,490	12.50	8,199
2015	281,316.72	91,428	92,300	189,016	13.50	14,001
2016	365,539.37	100,523	101,482	264,057	14.50	18,211
2017	816,037.98	183,609	185,361	630,677	15.50	40,689
2018	365,293.03	63,926	64,536	300,757	16.50	18,228
2019	3,488,131.03	436,016	440,176	3,047,955	17.50	174,169
2020	325,000.00	24,375	24,608	300,392	18.50	16,237
2021	334,750.00	8,369	8,449	326,301	19.50	16,733
	6,835,402.14	1,433,183	1,446,856	5,388,546		339,894

PNG

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2002	57,421.92	55,986	56,169	1,253	0.50	1,253
2003	12,589.63	11,645	11,683	907	1.50	605
2004	826.89	724	726	101	2.50	40
2005	1,086.91	897	900	187	3.50	53
2006	1,234.22	957	960	274	4.50	61
2007	1,312.22	951	954	358	5.50	65
2008	24,417.03	16,481	16,535	7,882	6.50	1,213
2010	2,239.24	1,288	1,292	947	8.50	111
2011	20,678.25	10,856	10,891	9,787	9.50	1,030
2014	33,759.66	12,660	12,701	21,058	12.50	1,685
2015	35,177.20	11,433	11,470	23,707	13.50	1,756
2016	233,275.70	64,151	64,360	168,916	14.50	11,649
2017	400,100.57	90,023	90,317	309,784	15.50	19,986
2018	31,187.62	5,458	5,476	25,712	16.50	1,558

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	69,620.34	8,703	8,731	60,889	17.50	3,479
2020	220,000.00	16,500	16,554	203,446	18.50	10,997
2021	226,600.00	5,665	5,683	220,917	19.50	11,329
	1,371,527.40	314,378	315,403	1,056,124		66,870
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	17,492.16	17,055	16,933	559	0.50	559
2003	2,532.25	2,342	2,325	207	1.50	138
2004	11,966.55	10,471	10,396	1,571	2.50	628
2006	1,393.32	1,080	1,072	321	4.50	71
2007	4,828.41	3,501	3,476	1,352	5.50	246
2010	1,926.82	1,108	1,100	827	8.50	97
2014	4,225.61	1,585	1,574	2,652	12.50	212
2015	64,028.79	20,809	20,660	43,369	13.50	3,213
2016	22,950.78	6,311	6,266	16,685	14.50	1,151
2017	29,884.80	6,724	6,676	23,209	15.50	1,497
2018	66,579.64	11,651	11,568	55,012	16.50	3,334
2019	9,728.37	1,216	1,207	8,521	17.50	487
2020	455,000.00	34,125	33,881	421,119	18.50	22,763
2021	468,650.00	11,716	11,632	457,018	19.50	23,437
	1,161,187.50	129,694	128,765	1,032,422		57,833
	9,368,117.04	1,877,255	1,891,024	7,477,092		464,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1						4.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	48,600.31	26,730	30,940	17,660	4.50	3,924
2019	256,361.07	64,090	74,185	182,176	7.50	24,290
	304,961.38	90,820	105,125	199,836		28,214
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	4,313.90	2,804	3,148	1,166	3.50	333
2016	42,502.55	23,376	26,240	16,263	4.50	3,614
2017	3,747.59	1,686	1,893	1,855	5.50	337
	50,564.04	27,866	31,280	19,284		4,284
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,637.58	1,392	1,377	260	1.50	173
2015	7,913.29	5,144	5,089	2,824	3.50	807
2016	5,541.48	3,048	3,015	2,526	4.50	561
2017	8,554.22	3,849	3,808	4,746	5.50	863
2018	2,800.72	980	970	1,831	6.50	282
	26,447.29	14,413	14,259	12,188		2,686
	381,972.71	133,099	150,664	231,308		35,184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 9.21

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	221,123.88	154,787	142,829	78,295	1.50	52,197
2019	74,242.49	37,121	34,253	39,989	2.50	15,996
	295,366.37	191,908	177,082	118,284		68,193
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	356,493.12	320,844	335,582	20,911	0.50	20,911
2018	167,755.96	117,429	122,823	44,933	1.50	29,955
2019	121,829.14	60,915	63,713	58,116	2.50	23,246
	646,078.22	499,188	522,119	123,959		74,112
	941,444.59	691,096	699,201	242,243		142,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 15.12

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,086,404.00	385,891	408,733	677,671	4.54	149,267
2020	114,000.00	25,080	26,565	87,435	5.32	16,435
2021	636,348.17	47,599	50,417	585,932	6.18	94,811
	1,836,752.17	458,570	485,714	1,351,038		260,513
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	149,929	152,063	162,254	3.84	42,254
2019	85,652.55	30,424	30,857	54,796	4.54	12,070
2020	113,000.00	24,860	25,214	87,786	5.32	16,501
2021	120,728.02	9,030	9,159	111,570	6.18	18,053
	633,697.02	214,243	217,292	416,405		88,878
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	131,294.12	46,636	53,980	77,315	4.54	17,030
2020	106,000.00	23,320	26,992	79,008	5.32	14,851
2021	87,149.51	6,519	7,546	79,604	6.18	12,881
	324,443.63	76,475	88,517	235,926		44,762
	2,794,892.82	749,288	791,524	2,003,369		394,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 14.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	243,833.01	139,204	155,253	88,580	4.13	21,448
2018	1,528,160.45	601,178	670,488	857,672	5.40	158,828
2019	602,571.57	174,264	194,355	408,217	6.14	66,485
2020	256,500.00	45,477	50,720	205,780	6.96	29,566
2021	1,394,758.26	83,407	93,023	1,301,735	7.85	165,826
	4,025,823.29	1,043,530	1,163,839	2,861,984		442,153
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	502,538	500,129	380,127	4.13	92,040
2018	628,832.36	247,383	246,197	382,635	5.40	70,858
2019	2,087,771.71	603,784	600,890	1,486,882	6.14	242,163
2020	254,250.00	45,079	44,863	209,387	6.96	30,084
2021	906,364.51	54,201	53,941	852,423	7.85	108,589
	4,757,474.94	1,452,985	1,446,020	3,311,455		543,734
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,722,372.49	498,110	491,487	1,230,885	6.14	200,470
2020	238,500.00	42,286	41,724	196,776	6.96	28,272
2021	727,548.22	43,507	42,929	684,620	7.85	87,213
	2,688,420.71	583,903	576,140	2,112,281		315,955
	11,471,718.94	3,080,418	3,185,999	8,285,720		1,301,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 11.35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	170,640.08	40,066	39,223	131,417	8.15	16,125
2020	1,909,500.00	270,003	264,322	1,645,178	9.10	180,789
2021	1,102,706.49	52,048	50,953	1,051,754	10.09	104,237
	3,182,846.57	362,117	354,498	2,828,348		301,151
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	151,908	148,042	318,649	7.25	43,952
2019	214,131.35	50,278	48,998	165,133	8.15	20,262
2020	1,892,750.00	267,635	260,824	1,631,926	9.10	179,333
2021	605,694.03	28,589	27,861	577,833	10.09	57,268
	3,179,266.51	498,410	485,725	2,693,541		300,815
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	751,098.85	176,358	161,884	589,215	8.15	72,296
2020	1,775,500.00	251,056	230,451	1,545,049	9.10	169,786
2021	1,038,734.92	49,028	45,004	993,731	10.09	98,487
	3,565,333.77	476,442	437,340	3,127,994		340,569
	9,927,446.85	1,336,969	1,277,563	8,649,883		942,535
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 9.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	535,638.12	174,350	185,989	349,649	7.25	48,227
2019	402,235.38	94,445	100,750	301,486	8.15	36,992
2020	256,500.00	36,269	38,690	217,810	9.10	23,935
2021	633,151.60	29,885	31,880	601,272	10.09	59,591
	1,827,525.10	334,949	357,309	1,470,217		168,745
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	138,460	132,446	292,931	7.25	40,404
2019	542,914.14	127,476	121,939	420,975	8.15	51,653
2020	254,250.00	35,951	34,389	219,861	9.10	24,161
2021	287,726.86	13,581	12,991	274,736	10.09	27,229
	1,510,267.84	315,468	301,765	1,208,503		143,447
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2005	284,538.01	248,345	259,915	24,623	2.40	10,260
2019	463,223.29	108,765	113,832	349,391	8.15	42,870
2020	238,500.00	33,724	35,295	203,205	9.10	22,330
2021	414,646.03	19,571	20,483	394,163	10.09	39,065
	1,400,907.33	410,405	429,525	971,383		114,525
	4,738,700.27	1,060,822	1,088,598	3,650,103		426,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 9.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	10,168	12,286	4,205	5.91	712
2016	325,609.19	135,746	164,017	161,592	7.69	21,013
2019	26,522.13	5,424	6,554	19,968	9.72	2,054
2021	195,410.82	8,227	9,940	185,470	11.38	16,298
	564,032.86	159,565	192,797	371,236		40,077
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2004	1,216.16	964	934	282	4.57	62
2011	49,119.84	31,928	30,932	18,188	5.65	3,219
2018	76,939.46	21,512	20,841	56,099	9.02	6,219
2021	29,954.36	1,261	1,222	28,733	11.38	2,525
	157,229.82	55,665	53,928	103,302		12,025
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2002	6,068.45	4,994	5,134	934	4.20	222
2003	17,512.06	14,157	14,555	2,957	4.38	675
2004	42,947.59	34,049	35,006	7,941	4.57	1,738
2005	177,000.31	137,565	141,432	35,568	4.73	7,520
2006	20,800.27	15,829	16,274	4,526	4.87	929
2009	13,098.80	9,202	9,461	3,638	5.29	688
2017	7,110.94	2,493	2,563	4,548	8.34	545
2019	69,640.53	14,241	14,641	54,999	9.72	5,658
2021	144,557.99	6,086	6,257	138,301	11.38	12,153
	498,736.94	238,616	245,324	253,413		30,128
	1,219,999.62	453,846	492,049	727,951		82,230
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 6.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,768.11	1,547	1,554	214	2.50	86
	1,768.11	1,547	1,554	214		86
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	2,096	2,044	3,546	12.50	284
2018	10,248.45	1,793	1,748	8,500	16.50	515
	15,838.44	3,889	3,792	12,046		799
	17,606.55	5,436	5,346	12,260		885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.9	5.03

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	160,394.15	156,384	155,924	4,470	0.50	4,470
2003	344,961.13	319,089	318,151	26,810	1.50	17,873
2004	376,497.34	329,435	328,467	48,031	2.50	19,212
2005	585,131.98	482,734	481,315	103,817	3.50	29,662
2006	533,535.20	413,490	412,275	121,261	4.50	26,947
2007	637,237.38	461,997	460,639	176,598	5.50	32,109
2008	236,121.16	159,382	158,913	77,208	6.50	11,878
2009	267,438.49	167,149	166,658	100,781	7.50	13,437
2010	162,964.81	93,705	93,430	69,535	8.50	8,181
2011	451,363.00	236,966	236,269	215,094	9.50	22,641
2012	368,654.37	175,111	174,596	194,058	10.50	18,482
2013	792,113.30	336,648	335,658	456,455	11.50	39,692
2014	476,076.46	178,529	178,004	298,072	12.50	23,846
2015	1,648,297.12	535,697	534,122	1,114,175	13.50	82,531
2016	1,270,294.92	349,331	348,304	921,991	14.50	63,586
2017	1,830,420.92	411,845	410,634	1,419,787	15.50	91,599
2018	755,924.26	132,287	131,898	624,026	16.50	37,820
2019	915,573.80	114,447	114,111	801,463	17.50	45,798
2020	2,096,000.00	157,200	156,738	1,939,262	18.50	104,825
2021	2,158,880.00	53,972	53,813	2,105,067	19.50	107,952
	16,067,879.79	5,265,398	5,249,920	10,817,960		802,541

PNG

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2002	75,121.24	73,243	72,282	2,839	0.50	2,839
2003	110,682.26	102,381	101,038	9,644	1.50	6,429
2004	270,994.91	237,121	234,010	36,985	2.50	14,794
2005	107,276.26	88,503	87,342	19,934	3.50	5,695
2006	272,070.63	210,855	208,089	63,982	4.50	14,218
2007	397,958.98	288,520	284,735	113,224	5.50	20,586
2008	194,881.81	131,545	129,819	65,063	6.50	10,010
2009	386,652.36	241,658	238,488	148,165	7.50	19,755
2010	528,508.76	303,893	299,906	228,602	8.50	26,894
2011	46,412.17	24,366	24,046	22,366	9.50	2,354
2012	106,370.79	50,526	49,863	56,508	10.50	5,382
2013	245,409.98	104,299	102,931	142,479	11.50	12,389
2014	495,061.18	185,648	183,213	311,849	12.50	24,948
2015	960,119.93	312,039	307,945	652,174	13.50	48,309

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	582,263.35	160,122	158,021	424,242	14.50	29,258
2017	608,859.13	136,993	135,196	473,663	15.50	30,559
2018	811,300.70	141,978	140,115	671,185	16.50	40,678
2019	597,013.45	74,627	73,648	523,365	17.50	29,907
2020	1,132,000.00	84,900	83,786	1,048,214	18.50	56,660
2021	1,000,000.00	25,000	24,672	975,328	19.50	50,017
	8,928,957.89	2,978,217	2,939,147	5,989,811		451,681

CPG
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2002	448,842.90	437,622	383,004	65,839	0.50	65,839
2003	190,336.67	176,061	154,087	36,249	1.50	24,166
2004	403,566.38	353,121	309,049	94,517	2.50	37,807
2005	471,228.17	388,763	340,243	130,985	3.50	37,424
2006	277,067.07	214,727	187,928	89,139	4.50	19,809
2007	507,181.09	367,706	321,814	185,367	5.50	33,703
2008	544,153.86	367,304	321,462	222,692	6.50	34,260
2009	190,844.18	119,278	104,391	86,453	7.50	11,527
2010	675,112.97	388,190	339,741	335,372	8.50	39,456
2011	41,307.18	21,686	18,979	22,328	9.50	2,350
2012	185,811.11	88,260	77,245	108,567	10.50	10,340
2013	268,626.03	114,166	99,917	168,709	11.50	14,670
2014	510,814.37	191,555	167,648	343,167	12.50	27,453
2015	362,285.21	117,743	103,048	259,237	13.50	19,203
2016	632,442.31	173,922	152,215	480,227	14.50	33,119
2017	243,698.39	54,832	47,989	195,710	15.50	12,626
2018	409,336.50	71,634	62,694	346,643	16.50	21,009
2019	613,899.17	76,737	67,160	546,739	17.50	31,242
2020	623,350.00	46,751	40,916	582,434	18.50	31,483
2021	642,050.50	16,051	14,048	628,003	19.50	32,205
	8,241,954.06	3,786,109	3,313,577	4,928,377		539,691
	33,238,791.74	12,029,724	11,502,644	21,736,148		1,793,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	180	174	379	13.50	28
2016	1,085.72	299	288	797	14.50	55
2017	330,397.55	74,339	71,724	258,673	15.50	16,689
2018	105,742.64	18,505	17,854	87,888	16.50	5,327
	437,778.64	93,323	90,041	347,738		22,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2003	35,492.23	28,692	28,928	6,564	4.38	1,499
2004	54,943.24	43,559	43,917	11,026	4.57	2,413
2005	14,736.28	11,453	11,547	3,189	4.73	674
2006	28,808.32	21,923	22,103	6,705	4.87	1,377
2007	37,931.66	28,214	28,446	9,486	4.99	1,901
2009	64,652.45	45,418	45,792	18,861	5.29	3,565
2013	15,373.86	8,874	8,947	6,427	6.23	1,032
2018	220,480.47	61,646	62,153	158,327	9.02	17,553
2019	357,493.87	73,107	73,708	283,785	9.72	29,196
2020	313,500.00	39,188	39,510	273,990	10.50	26,094
2021	627,624.65	26,423	26,640	600,984	11.38	52,811
	1,771,037.03	388,497	391,693	1,379,344		138,115

PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	55,060	55,466	12,644	4.38	2,887
2004	167,248.57	132,595	133,572	33,676	4.57	7,369
2007	13,369.18	9,944	10,017	3,352	4.99	672
2008	35,075.31	25,380	25,567	9,508	5.16	1,843
2009	48,114.46	33,800	34,049	14,065	5.29	2,659
2010	12,089.03	8,189	8,249	3,840	5.48	701
2018	1,346,981.57	376,616	379,392	967,590	9.02	107,272
2019	542,466.09	110,934	111,752	430,715	9.72	44,312
2020	310,750.00	38,844	39,130	271,620	10.50	25,869
2021	598,782.22	25,209	25,395	573,387	11.38	50,386
	3,142,986.17	816,571	822,589	2,320,397		243,970

CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2003	50,494.67	40,820	31,604	18,891	4.38	4,313
2004	106,224.95	84,215	65,201	41,024	4.57	8,977
2005	199,925.67	155,382	120,300	79,626	4.73	16,834
2006	32,646.90	24,844	19,235	13,412	4.87	2,754
2009	69,039.30	48,500	37,550	31,490	5.29	5,953
2018	909.08	254	197	712	9.02	79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2019	480,326.70	98,227	76,049	404,277	9.72	41,592
2020	291,500.00	36,438	28,211	263,289	10.50	25,075
2021	471,363.32	19,844	15,364	456,000	11.38	40,070
	1,702,430.59	508,524	393,710	1,308,721		145,647
	6,616,453.79	1,713,592	1,607,992	5,008,462		527,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 7.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	82,937.84	78,791	78,508	4,430	0.50	4,430
2013	31,838.36	27,063	26,966	4,872	1.50	3,248
	114,776.20	105,854	105,474	9,302		7,678
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	321,008	224,990	488,361	5.50	88,793
2019	33,841.70	8,460	5,930	27,912	7.50	3,722
	747,193.32	329,468	230,920	516,274		92,515
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	114	151			
2015	28,671.36	18,636	26,169	2,502	3.50	715
2017	17,961.49	8,083	11,350	6,611	5.50	1,202
	46,784.32	26,833	37,671	9,113		1,917
	908,753.84	462,155	374,065	534,689		102,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 11.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	45,540.21	34,914	37,394	8,147	3.50	2,328
2011	96,716.37	67,701	72,509	24,207	4.50	5,379
2012	102,456.20	64,889	69,498	32,959	5.50	5,993
2013	51,777.87	29,341	31,425	20,353	6.50	3,131
2014	178,624.07	89,312	95,655	82,969	7.50	11,063
2015	39,471.49	17,104	18,319	21,153	8.50	2,489
2016	31,694.40	11,621	12,446	19,248	9.50	2,026
2017	117,274.53	35,182	37,681	79,594	10.50	7,580
2018	15,290.37	3,568	3,821	11,469	11.50	997
2019	30,491.61	5,082	5,443	25,049	12.50	2,004
2020	3,166,192.00	316,619	339,106	2,827,086	13.50	209,414
2021	3,482,811.20	116,082	124,326	3,358,485	14.50	231,620
	7,358,340.32	791,415	847,624	6,510,717		484,024

PNG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2007	137,069.69	132,501	133,508	3,561	0.50	3,561
2008	48,106.71	43,296	43,625	4,482	1.50	2,988
2009	72,298.45	60,248	60,706	11,592	2.50	4,637
2010	346,189.24	265,413	267,431	78,758	3.50	22,502
2011	26,672.91	18,671	18,813	7,860	4.50	1,747
2012	6,969.59	4,414	4,448	2,522	5.50	459
2014	262,109.02	131,055	132,051	130,058	7.50	17,341
2016	184,658.73	67,709	68,224	116,435	9.50	12,256
2017	64,069.97	19,221	19,367	44,703	10.50	4,257
2018	1,869.95	436	439	1,431	11.50	124
2020	60,000.00	6,000	6,046	53,954	13.50	3,997
2021	66,000.00	2,200	2,217	63,783	14.50	4,399
	1,276,014.26	751,164	756,875	519,139		78,268

CPG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2007	6,481.84	6,266	6,127	355	0.50	355
2009	19,072.92	15,894	15,540	3,532	2.50	1,413
2010	46,085.64	35,332	34,546	11,540	3.50	3,297

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	70,068.25	49,048	47,957	22,111	4.50	4,914
2012	14,758.99	9,347	9,139	5,620	5.50	1,022
2014	2,414.03	1,207	1,180	1,234	7.50	165
2015	4,956.48	2,148	2,100	2,856	8.50	336
2016	65,279.25	23,936	23,404	41,876	9.50	4,408
2017	81,771.73	24,532	23,986	57,785	10.50	5,503
2018	4,477.95	1,045	1,022	3,456	11.50	301
2019	2,437.76	406	397	2,041	12.50	163
2020	327,070.00	32,707	31,979	295,091	13.50	21,859
2021	359,777.00	11,991	11,724	348,053	14.50	24,004
	1,004,651.84	213,859	209,102	795,550		67,740
	9,639,006.42	1,756,438	1,813,600	7,825,406		630,032
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 6.54

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,712,596.37	2,183,876	2,541,020	27,171,576	31.51	862,316
2020	186,765.00	8,853	10,301	176,464	30.15	5,853
	29,899,361.37	2,192,729	2,551,321	27,348,040		868,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.5	2.90

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	7,182.75	6,644	5,459	1,724	1.50	1,149
2004	11,896.38	10,409	8,553	3,343	2.50	1,337
2005	39,965.68	32,972	27,091	12,875	3.50	3,679
2006	2,468.81	1,913	1,572	897	4.50	199
2007	878.14	637	523	355	5.50	65
2008	572.40	386	317	255	6.50	39
2009	4,753.12	2,971	2,441	2,312	7.50	308
2010	747,318.56	429,708	353,069	394,250	8.50	46,382
2019	241,389.44	30,174	24,792	216,597	17.50	12,377
	1,056,425.28	515,814	423,817	632,608		65,535
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 6.20

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, 2021

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						
2017	51,352.74	46,217	51,353			
2018	88,618.09	62,033	71,350	17,268	1.50	11,512
	139,970.83	108,250	122,703	17,268		11,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 8.22

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,478	26,876			
2008	22,536.44	21,114	22,536			
2014	22,224.80	17,635	21,540	685	1.95	351
	71,637.08	65,227	70,952	685		351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.0 0.49

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, 2021

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						
2002	6,694.08	6,527	6,492	202	0.50	202
2003	22,684.22	20,983	20,870	1,814	1.50	1,209
2004	5,698.56	4,986	4,959	740	2.50	296
2007	1,760.05	1,276	1,269	491	5.50	89
	36,836.91	33,772	33,590	3,247		1,796
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 4.88

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, 2021

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						
2017	4,328,639.39	3,895,775	3,762,483	566,156	0.50	566,156
2018	5,535,396.20	3,874,777	3,742,203	1,793,193	1.50	1,195,462
2019	7,171,443.91	3,585,722	3,463,038	3,708,406	2.50	1,483,362
	17,035,479.50	11,356,274	10,967,724	6,067,756		3,244,980
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 19.05

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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.. 9-2025						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	1,078,423		2,803,866	4.00	700,966
	2,803,866.07	1,078,423		2,803,866		700,966
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 25.00

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2012	2,992,697.57	2,843,063	2,781,536	211,162	0.50	211,162
2013	431,236.80	366,551	358,619	72,618	1.50	48,412
2014	988,604.39	741,453	725,407	263,197	2.50	105,279
2015	1,151,853.19	748,705	732,502	419,351	3.50	119,815
2016	1,180,029.80	649,016	634,971	545,059	4.50	121,124
2017	1,349,992.48	607,497	594,350	755,642	5.50	137,389
2018	1,138,209.17	398,373	389,752	748,457	6.50	115,147
2019	4,263,106.44	1,065,777	1,042,713	3,220,393	7.50	429,386
2020	19,375,395.00	2,906,309	2,843,414	16,531,981	8.50	1,944,939
2021	15,400,000.00	770,000	753,336	14,646,664	9.50	1,541,754
	48,271,124.84	11,096,744	10,856,600	37,414,525		4,774,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 9.89

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2021

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						
2007	3,042,652.35	2,941,241	2,754,744	287,908	0.50	287,908
2008	2,908,998.47	2,618,099	2,452,092	456,906	1.50	304,604
2011	457,198.79	320,039	299,746	157,453	4.50	34,990
2012	533,950.04	338,167	316,725	217,225	5.50	39,495
2013	527,925.94	299,160	280,191	247,735	6.50	38,113
2014	495,556.48	247,778	232,067	263,489	7.50	35,132
2016	1,419,264.44	520,402	487,405	931,859	9.50	98,090
2017	76,271,826.62	22,881,548	21,430,687	54,841,140	10.50	5,222,966
2018	171,914.66	40,113	37,570	134,345	11.50	11,682
2019	53,759,238.03	8,960,052	8,391,918	45,367,320	12.50	3,629,386
2020	14,327,384.00	1,432,738	1,341,891	12,985,493	13.50	961,888
2021	34,500,000.00	1,149,885	1,076,974	33,423,026	14.50	2,305,036
	188,415,909.82	41,749,222	39,102,010	149,313,900		12,969,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.88

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, 2021

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	478,930	491,973	82,925	8.44	9,825
1975	7,158.54	5,944	6,106	1,053	8.45	125
1976	1,629.59	1,348	1,385	245	8.46	29
1977	2,106.01	1,736	1,783	323	8.47	38
1978	554.20	455	467	87	8.48	10
1979	6,707.24	5,489	5,638	1,069	8.48	126
1980	28,233.56	23,010	23,637	4,597	8.49	541
1981	44,870.26	36,410	37,402	7,468	8.50	879
1982	427.88	353	363	65	8.37	8
1983	1,273.20	1,042	1,070	203	8.48	24
1984	1,922.47	1,568	1,611	311	8.41	37
1985	15,545.14	12,623	12,967	2,578	8.39	307
1986	1,122.78	906	931	192	8.42	23
1987	100.24	80	82	18	8.49	2
1989	40,014.11	31,615	32,476	7,538	8.57	880
1990	23,330.17	18,300	18,798	4,532	8.59	528
1992	95,013.29	73,645	75,650	19,363	8.49	2,281
1993	1,839.65	1,415	1,454	386	8.52	45
1994	27,141.96	20,677	21,240	5,902	8.60	686
1995	4,582.00	3,460	3,554	1,028	8.59	120
1996	248.50	186	191	58	8.51	7
1998	683.50	501	515	168	8.55	20
2000	72,144.40	51,655	53,062	19,082	8.53	2,237
2001	73,338.56	51,718	53,126	20,213	8.57	2,359
2002	5,526.75	3,837	3,941	1,586	8.59	185
2003	201.42	137	141	60	8.60	7
2004	1,508.64	1,014	1,042	467	8.54	55
2005	4,812.03	3,168	3,254	1,558	8.56	182
2006	458.13	295	303	155	8.60	18
2007	379,291.04	238,119	244,603	134,688	8.60	15,661
2008	444,898.44	272,100	279,510	165,388	8.57	19,298
2009	14,014.85	8,304	8,530	5,485	8.60	638
2010	2,629.36	1,506	1,547	1,082	8.58	126
2011	3,560.30	1,959	2,012	1,548	8.58	180
2012	294.73	155	159	136	8.58	16
2014	5,428.44	2,532	2,601	2,827	8.58	329
2015	44,230.06	19,063	19,582	24,648	8.58	2,873
2016	33,847.95	13,235	13,596	20,252	8.57	2,363

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, 2021

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2017	6,680.06	2,303	2,366	4,314	8.55	505
2018	41,704.28	12,115	12,445	29,259	8.55	3,422
2019	46,946.35	10,647	10,937	36,009	8.52	4,226
	2,060,917.60	1,413,555	1,452,050	608,868		71,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 3.46

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

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
305.00		74,121.00		74,121.00-
334.00		2.00		2.00-
352.01		79,852.00		79,852.00-
375.00		35,280.00		35,280.00-
376.00	3,876,659.84	1,778,083.00	9,141.00-	1,787,224.00-
378.00	376,635.63	287,084.00	59,792.00	227,292.00-
380.00	7,311,233.90	5,711,858.00		5,711,858.00-
381.00	2,194,945.78	2,218.00		2,218.00-
382.00	107,571.21	581,870.00		581,870.00-
383.00	60.86	3,530,065.00		3,530,065.00-
384.00	45.28	1,442.00		1,442.00-
385.00	3,929.34	11,977.00		11,977.00-
387.00		7,552.00		7,552.00-
390.10		77,836.00		77,836.00-
390.20		475.00		475.00-
391.10	287,443.63			
391.20	87,057.25			
391.30	269,396.62			
392.00	5,464,895.36	6,339.99	82,010.01	75,670.02
393.00	628.88			
394.00	456,179.68			
395.00	2,330.29			
396.00	889,863.39	663.00	3,100.00	2,437.00
397.00	408,681.96			
398.00	75,609.85	26,099.00		26,099.00-
	21,813,168.75	12,212,816.99	135,761.01	12,077,055.98-

UGI UTILITIES, INC. - GAS 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				
305.00		6.00-		6.00
369.00		1,147.00		1,147.00-
375.00	3,628.88	184.00-		184.00
376.00	7,446,077.98	2,023,888.00	4,146.00-	2,028,034.00-
378.00	2,639,646.78	339,196.00	216,520.00	122,676.00-
379.00	1,601,657.00			
380.00	6,753,826.12	5,717,004.00		5,717,004.00-
381.00	752,001.53	3,138.00		3,138.00-
382.00	76,914.85	328,078.00		328,078.00-
383.00	14.70	1,356,927.00		1,356,927.00-
384.00	1.19	688.00		688.00-
385.00	105,397.38	25,192.00		25,192.00-
390.10	37,749.37	705.00-		705.00
391.10	483,301.05			
391.20	67,874.16			
391.30	3,178.26			
392.00	597,553.59	189.00		189.00-
394.00	503,324.51			
395.00	4,297.81			
396.00	2,535,519.08			
397.00	328,054.14			
398.00	17,212.65	3,075.00		3,075.00-
	23,957,231.03	9,797,627.00	212,374.00	9,585,253.00-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
369.00		131.00		131.00-
376.00	2,599,001.00	440,534.00	62,338.00	378,196.00-
378.00	159,150.00	154,135.00	15,813.00	138,322.00-
379.00	231,613.00			
380.00	8,211,461.00	3,425,191.00		3,425,191.00-
381.00	1,090,648.00	770.00		770.00-
382.00	72,768.00	262,633.00		262,633.00-
383.00		54,424.00-		54,424.00
384.00		2.00-		2.00
385.00		4,047.00		4,047.00-
390.10		76,973.00		76,973.00-
391.10	461,640.00			
391.20	75,179.00			
391.30	5,022.00			
391.40	3,295,776.00			
393.00	774.00			
394.00	609,662.00			
397.00	111,549.00			
398.00	76,034.00	652.00		652.00-
	17,000,277.00	4,310,640.00	78,151.00	4,232,489.00-
2020 TRANSACTION YEAR				
376.00	6,531,550.00	1,205,100.00		1,205,100.00-
378.00	1,386,212.00	607,803.00	169,480.00	438,323.00-
380.00	4,661,714.00	3,507,261.00		3,507,261.00-
381.00	1,089,249.00	1,069.00		1,069.00-
382.00	151,944.00	114,316.00		114,316.00-
384.00	102,748.00	77,303.00		77,303.00-
390.10	744,213.00	74,421.00		74,421.00-
391.10	74,142.00			
391.20	39,713.00			
391.30	160,489.00			
391.40	4,378,298.00			
392.00	616,731.00	1,713.00	21,147.00	19,434.00
394.00	1,115,817.00			
397.00	1,182,932.00			
398.00	660.00			
399.00	16,032.00			
	22,252,444.00	5,588,986.00	190,627.00	5,398,359.00-

UGI UTILITIES, INC. - GAS 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
2021 TRANSACTION YEAR				
376.00	6,646,169.00	1,219,631.00		1,219,631.00-
378.00	2,103,929.00	922,495.00	257,228.00	665,267.00-
380.00	7,680,851.00	5,778,722.00		5,778,722.00-
381.00	1,152,601.00	1,130.00		1,130.00-
382.00	163,198.00	122,782.00		122,782.00-
384.00	113,022.00	85,033.00		85,033.00-
390.10	1,076,015.00	107,601.00		107,601.00-
391.10	52,988.00			
391.20	5,098.00			
391.30	124,764.00			
392.00	504,014.00	1,399.00	17,282.00	15,883.00
393.00	3,092.00			
394.00	562,593.00			
396.00	92,915.00	62.00	289.00	227.00
397.00	8,099.00			
	20,289,348.00	8,238,855.00	274,799.00	7,964,056.00-
TOTAL	105,312,468.78	40,148,924.99	891,712.01	39,257,212.98-