

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 (FUTURE)

2020 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2020**

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, 2020

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 in service. The results of our study as of September 30, 2020 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study as of September 30, 2019 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2019". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study as of September 30, 2021 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2021". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three exhibits and test years.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 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 conducted 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 as of September 30, 2020.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2017 for the consolidated UGI gas company. The consolidated gas company includes the former UGI Penn Natural Gas Company (UGI PNG, now UGI North), UGI Central Penn Gas Company (UGI CPG, now UGI Central) and UGI Utilities, Inc. – Gas Division (UGI Gas, now UGI South).

BASIS OF STUDY

Depreciation and Amortization

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

of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated

lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2017 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1960 through 2017 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2015 through September 30, 2020 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

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

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

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

Iowa Type Curves

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

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

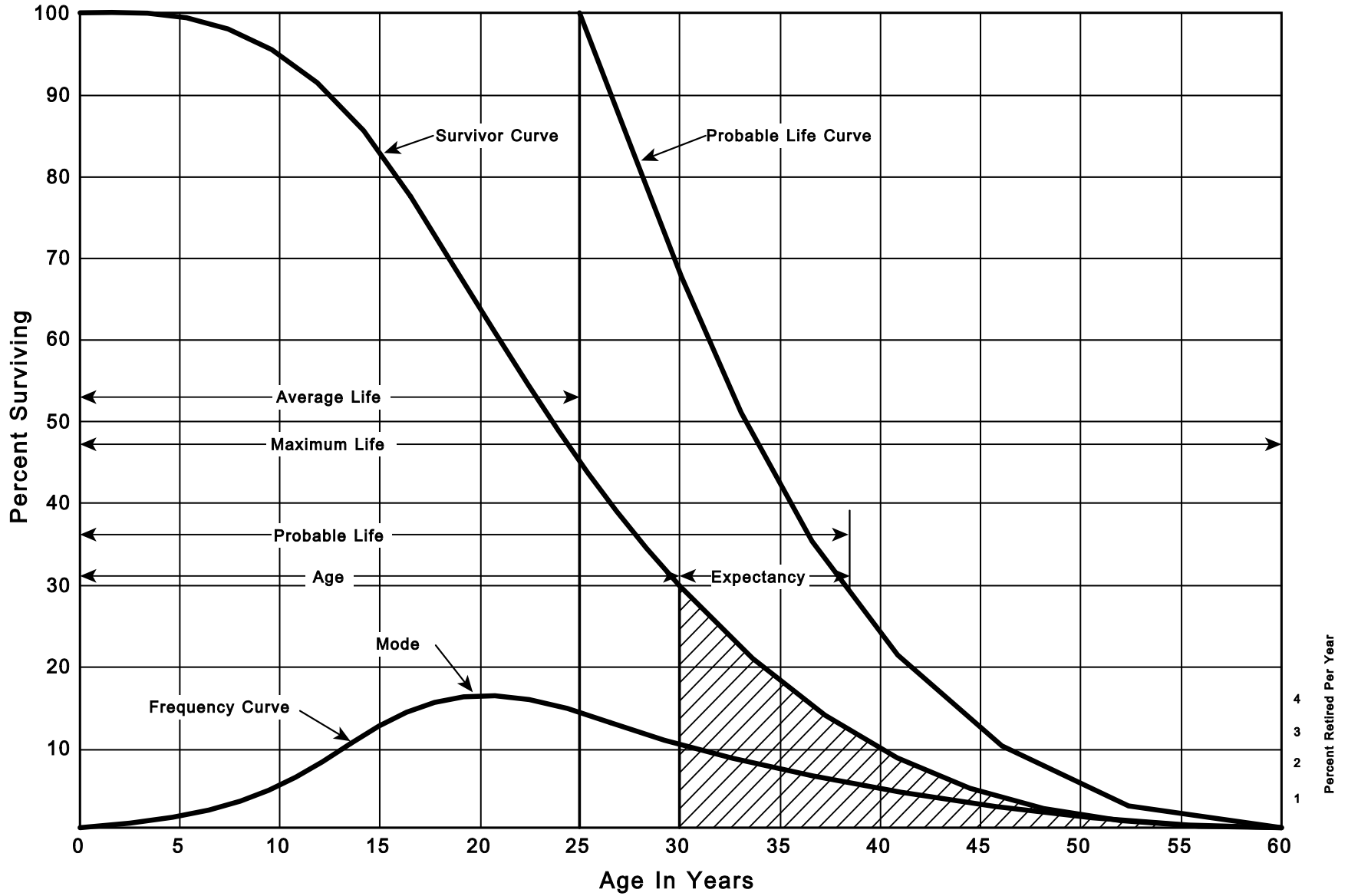


Figure 1. A Typical Survivor Curve and Derived Curves

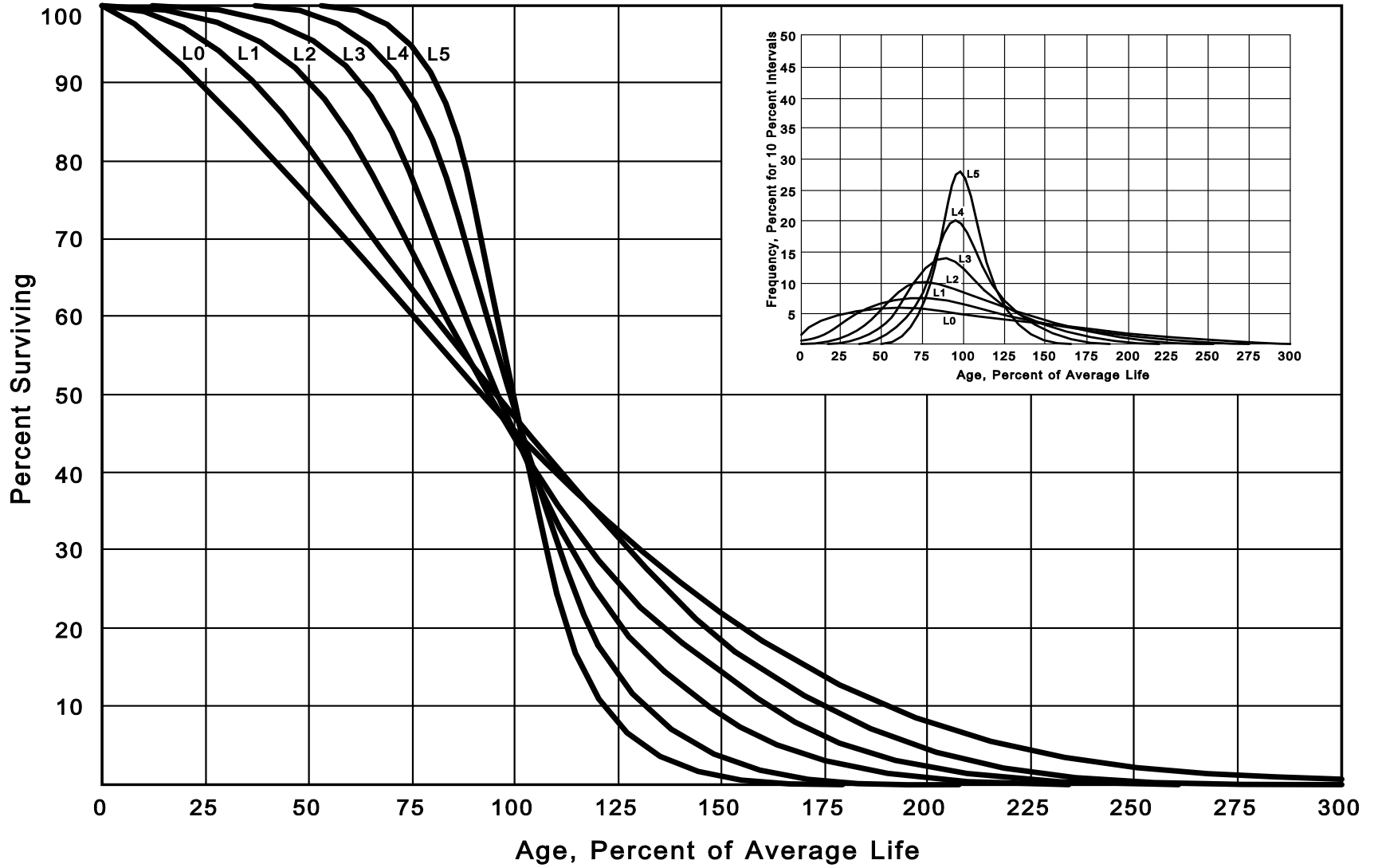


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

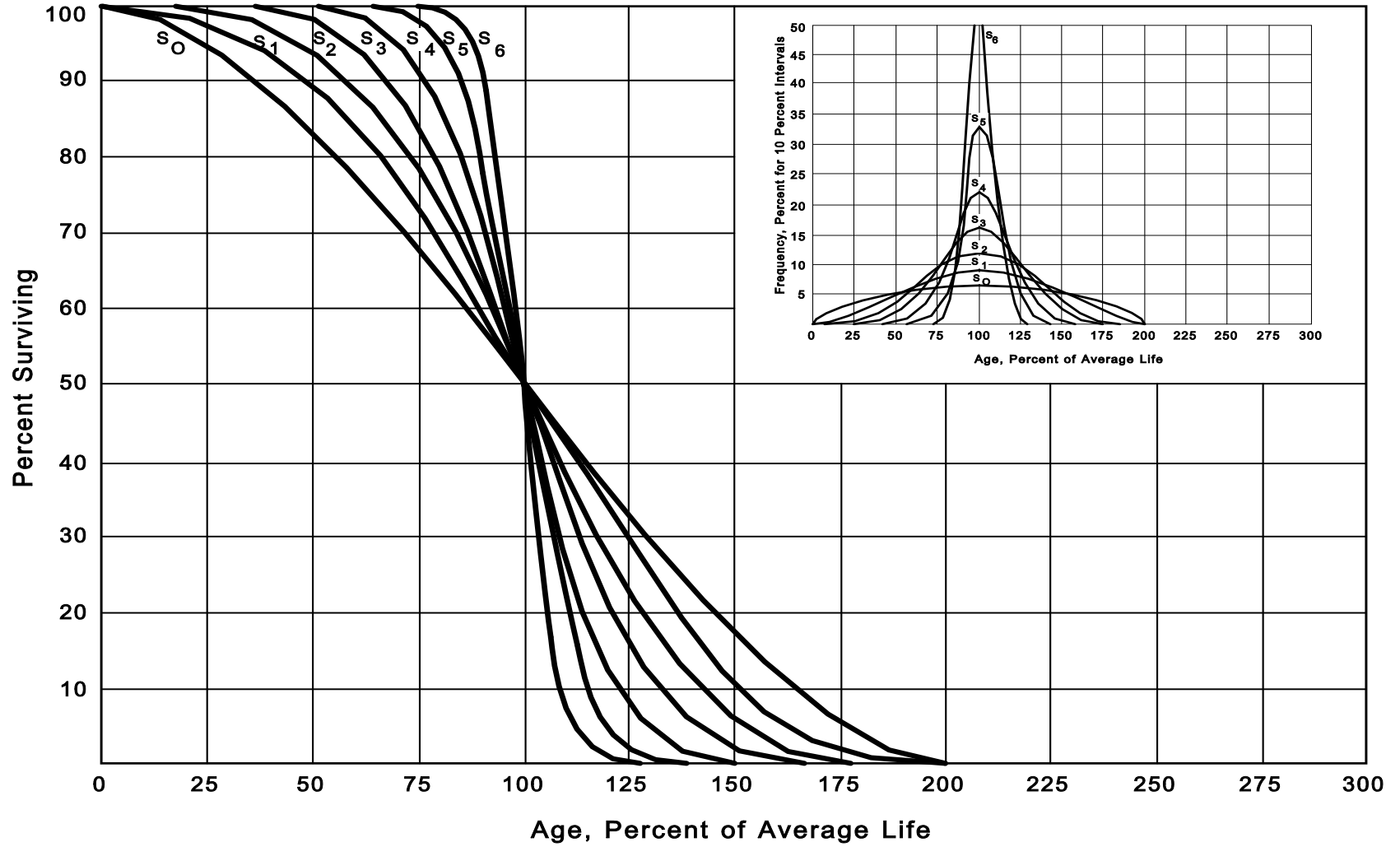


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

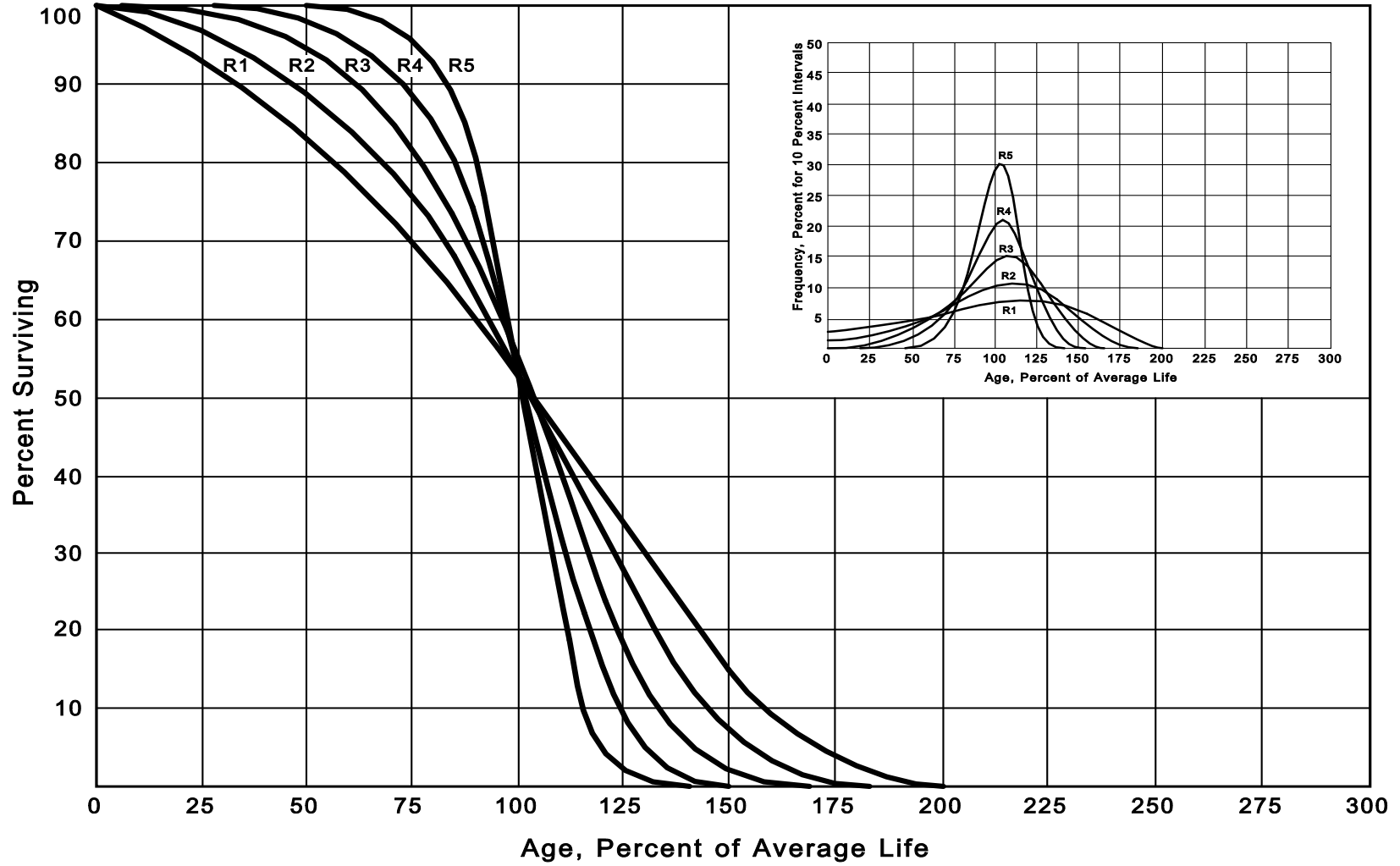


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

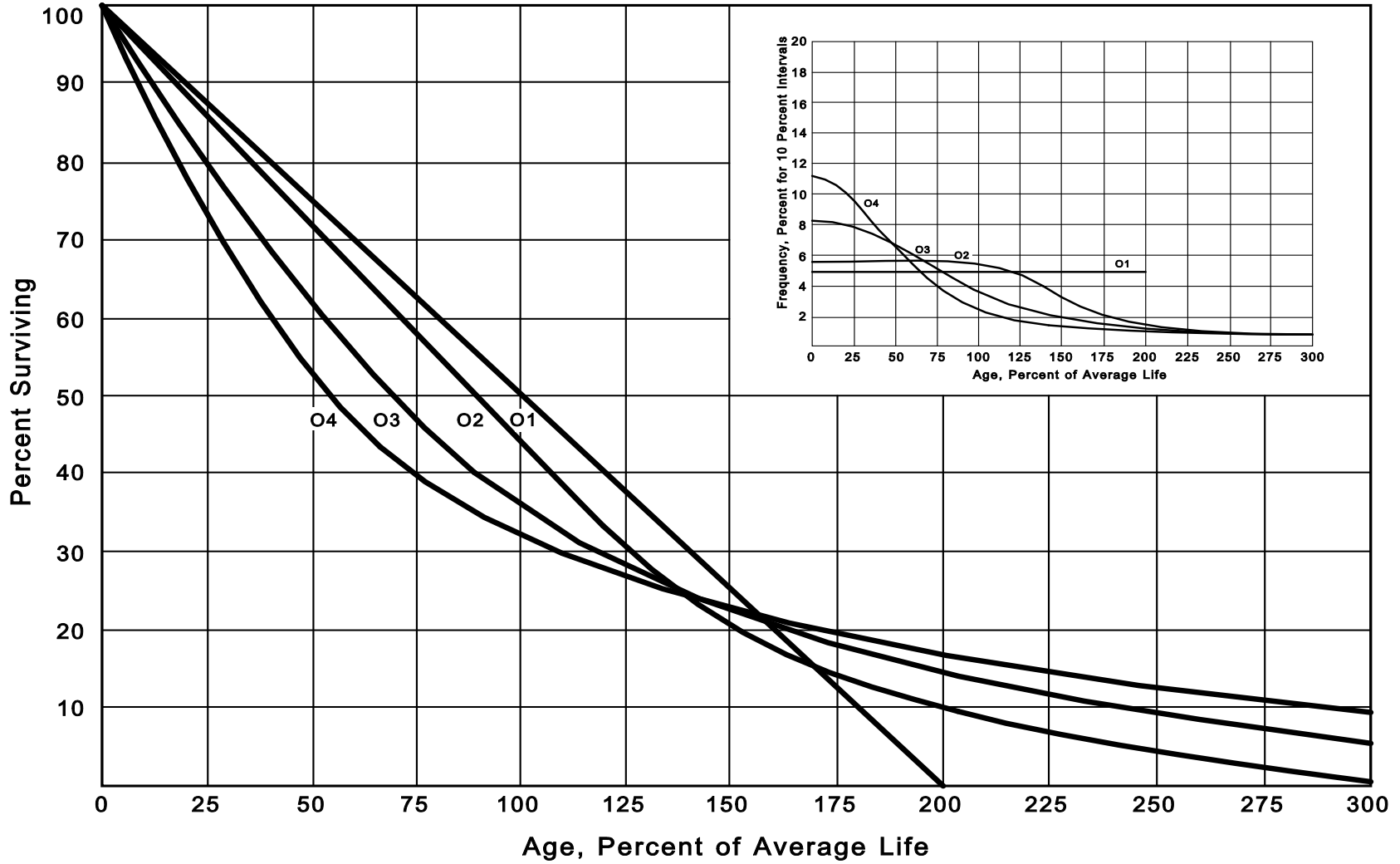


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

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

Retirement Rate Method of Analysis

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

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

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

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

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

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data

³Winfrey, Robley, Supra Note 1.

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

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

were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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



SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.



Schedule of Plant Exposed to Retirement.

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

The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

For the entire experience band 2011-2020 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	3,789	4½-5½
2016						750 ^a	742	724	685	663	4,332	3½-4½
2017							850 ^a	841	821	799	4,955	2½-3½
2018								960 ^a	949	926	5,719	1½-2½
2019									1,080 ^a	1,069	6,579	½-1½
2020										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

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

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

Original Life Table

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

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

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

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

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

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

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

Smoothing the Original Survivor Curve

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

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

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



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

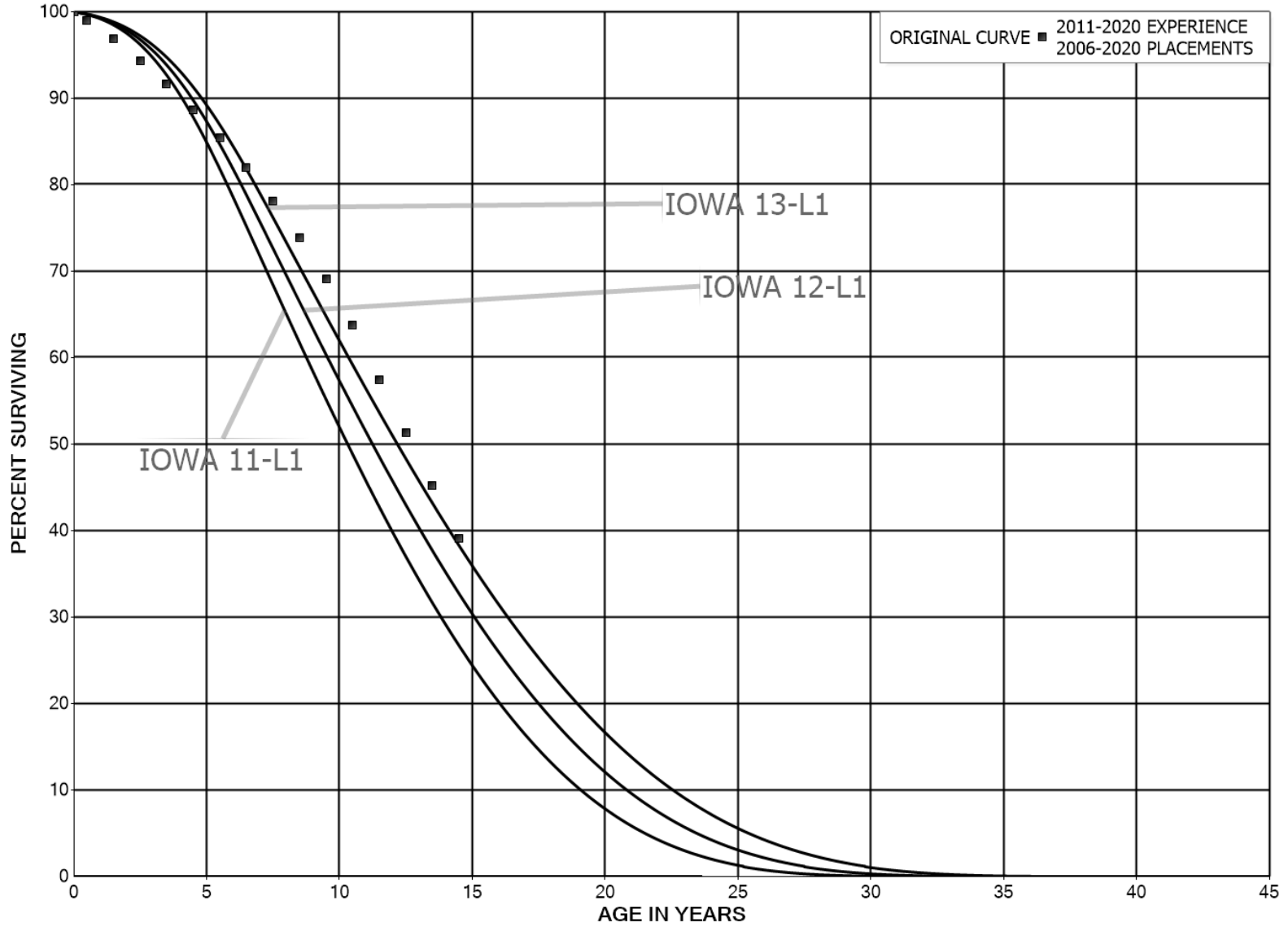




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

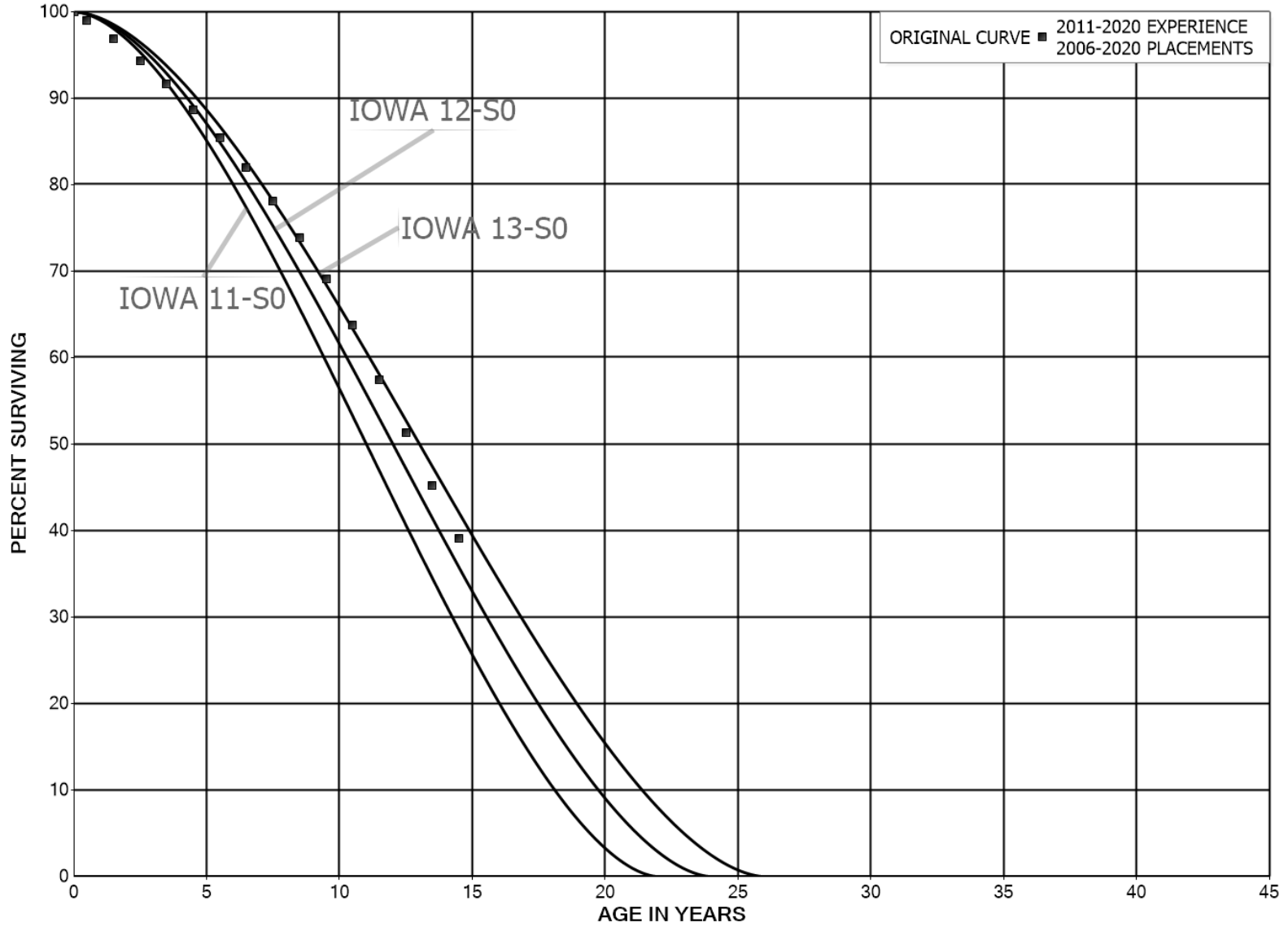




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

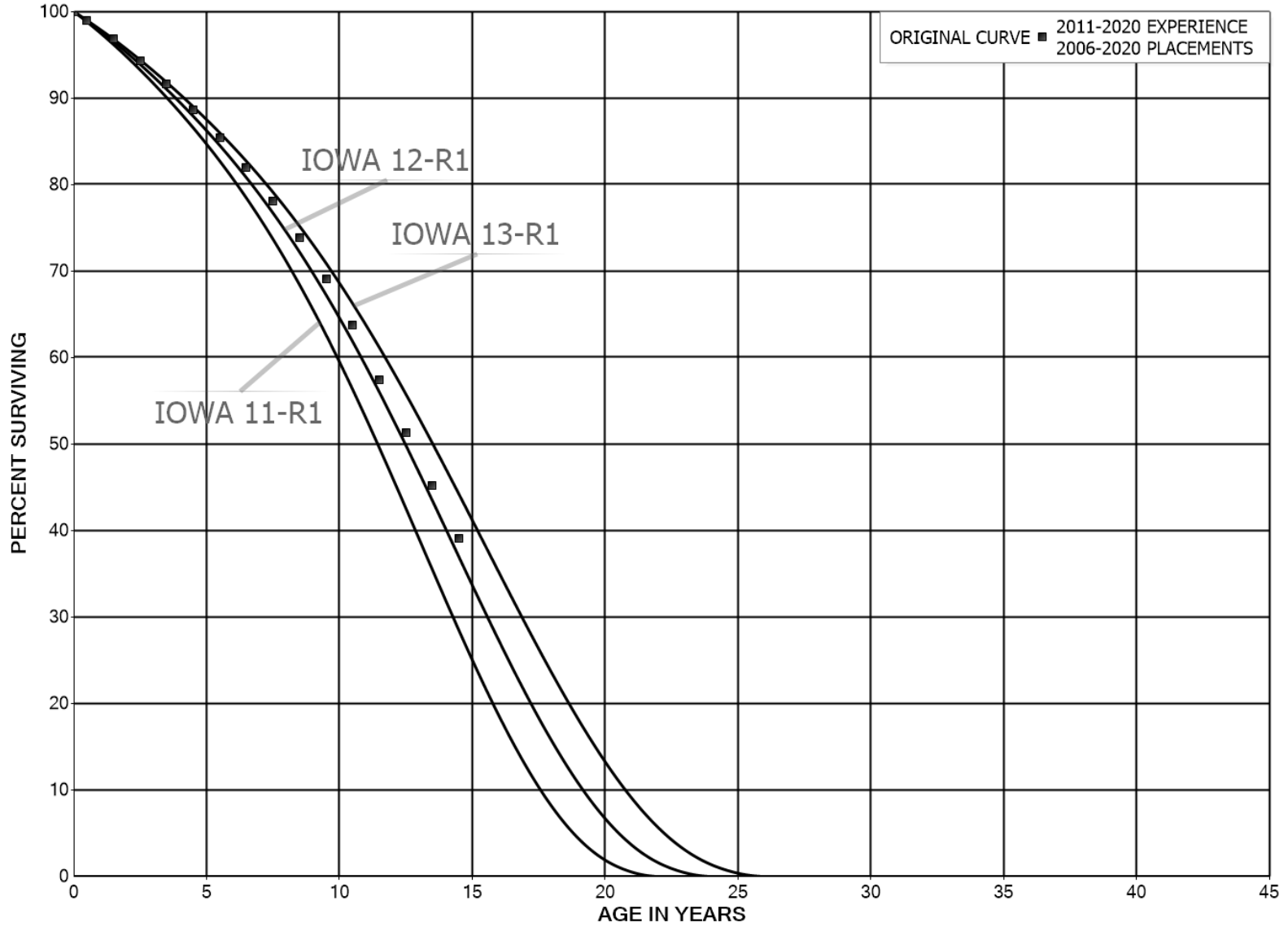
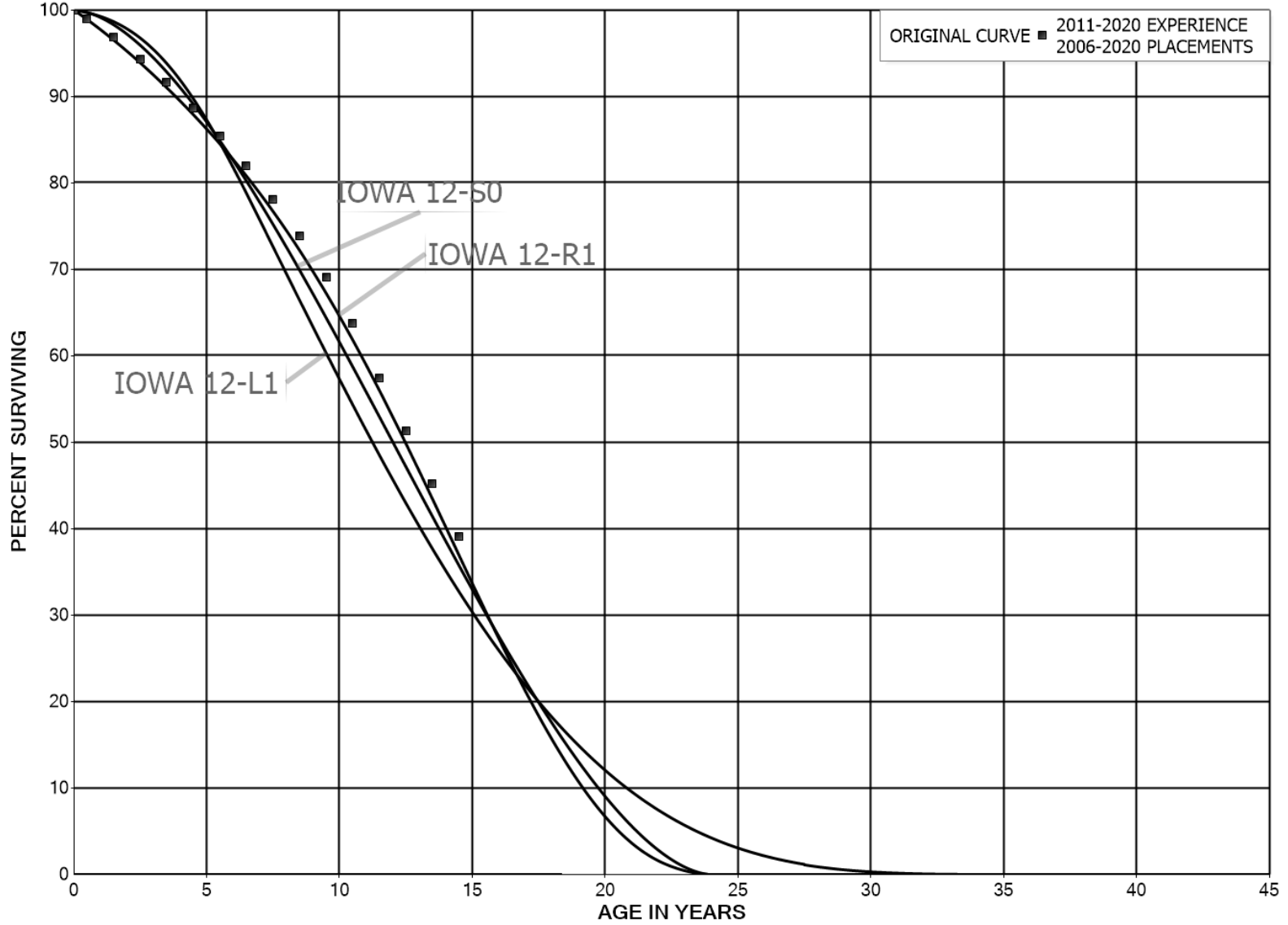




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips.

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

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips:

August 16, 2018

- Lancaster Service Center
- Main Replacement Project on Conestoga St., Lancaster, PA
- Main Replacement Project on W. Frederick St., Lancaster, PA
- Fruitville City Gate Station
- Lititz Metering Station
- Lebanon Service Center
- Lebanon District Regulating Station
- Ono City Gate Station
- Bern Church Meter Station
- Leesport City Gate Station
- Temple City Gate Station
- Reading (Morgantown Road) Service Center

August 15, 2018

- Stroudsburg Operations Center
- Stroudsburg Measuring Station
- Delaware Water Gap M&R Station
- Bangor City Gate Station
- Mount Bethel Metering Station
- Main Replacement Project on Main Street, Easton, PA

August 15, 2018, cont.

Hellertown City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center

January 25, 2017

Lancaster Service Center
Lancaster District Regulating Station
West Lancaster City Gate Station
Marietta City Gate Station
Middletown (a.k.a., Stoneridge) Service Center
Main replacement, N 17th St & North St, Harrisburg, PA
Grantville City Gate Station
Lebanon City Gate Station

February 3, 2017

Reading Service Center
Reading Plant and Training Center, 4th St & Canal St.
Gas Control Center – Temple
Temple City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center
Route 512 Regulating Station (Temporary), S of Bath, PA
Locust Road Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station at Bethlehem Plant

January 29, 2016

Empire Yard – Office and Service Center
Empire Yard District Regulating Station
Wyoming Avenue City Gate Station
Saylor Avenue City Gate Station
Archibald Service Center
Honesdale Service Center
Honesdale City Gate Station
Honesdale District Regulating Station
Watts Hill District Regulating Station

January 23, 2014

Mansfield/Wellsboro Operations Center
Port Allegheny Operations Center
Reed Run Take Station

December 20, 2011

Middletown (a.k.a., Stoneridge) Service Center
Marietta City Gate Station
Columbia City Gate Station
West Lancaster City Gate Station

December 14, 2011, cont.

Manheim District Regulating Station
Fruitville City Gate Station
Lancaster Service Center

December 14, 2011

Hazleton Service Center
West Hazleton District Regulating Station
Harleigh City Gate Station
Humboldt District Regulating Station

December 13, 2011

Lehigh Valley Service Center
4th and Emery District Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station
Rosedale City Gate Station
Boyertown City Gate Station
Coventry City Gate Station
Morgantown Service Center
Central Gas Control (CGC)

December 7, 2010

Lewistown Operations Center
Lewistown City Gate Station
Belleville City Gate Station
Huntingdon Service Center
Huntington City Gate Station
Shippensburg Operations Center
Shippensburg City Gate Station

December 6, 2010

Stroudsburg Operations Center
Main Replacement Project, Smith St., East Stroudsburg
Smith St. District Regulator Station
Bangor City Gate Station
Wind Gap City Gate Station
East Stroudsburg City Gate Station
Delaware Water Gap City Gate Station
Palmerton City Gate Station
Palmerton District Regulating Station
Lehighon Operations Center
Frackville Operations Center
Mt. Laurel District Regulator Station
16th and Battery Street Regulator Station

June 7, 2007

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 15, 2007

Locust Point City Gate Station
Dauphin City Gate Regulator Station
Hershey City Gate Regulator Station
West Lancaster City Gate Station
Harrisburg Service Center and Warehouse
Lancaster Service Center
Morgantown City Gate Station

June 6, 2002

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 13, 2002

Hershey City Gate Station
Lebanon City Gate Station
Lebanon Service Center
Lebanon District Regulating Station
Manheim District Regulating Station
West Lancaster City Gate Station
Lancaster Service Center

May 7, 2002

Harrisburg Service Center
CNG Refueling Station at Arnold Fuel Oil
October 10, 1996
Harrisburg Service Building
Steelton LPG Plant
Marietta City Gate Station
Columbia City Gate Regulator Station
Lancaster Service Center
Lebanon Service Center

October 9, 1996

Reading Service Center
Reading LPG Plant
Temple LNG Plant and Central Gas Control

October 8, 1996

Lehigh Valley Service Center
Allentown Garage and Shop
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bethlehem LPG Plant
Didier Plant

Judgment

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

The current consolidated gas company service life study is based on data through 2017. For a majority of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

375 Structures and Improvements
376 Mains - Primarily Steel
376 Mains - Cast Iron
378 Measuring and Regulating Station Equipment -General
379 Measuring and Regulating Station Equipment -City Gate
380 Services
381 Meters
385 Industrial Measuring and Regulating Station Equipment
387 Other Equipment
390 Structures and Improvements
396 Power Operated Equipment

Account 380, Services, is one of the largest depreciable groups and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1951 through 2017. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-69 and the life table for the experience band plotted on the chart immediately follows it.

The survivor curve estimate for this account for the consolidated gas company is the Iowa 46-S1. The survivor curve estimates for the three legacy companies were: 1) UGI Gas: 46-S0.5; 2) PNG: 47-R3 for plastic services and 48-R1 for steel and other services; 3) CPG: 40--R1.5. The service line typically consists of a length of steel or plastic pipe. Steel was predominantly used until the mid-1960's, after which copper and plastic inserts became more predominant. Direct buried plastic pipe began to displace steel and the inserts in the 1980's. Currently, the investment in plastic services represents over 90 percent of the total account balance.

During the 1970's, the rates of service line retirements increased causing the service life to significantly decrease. More recent retirement history indicates a decrease in the retirement levels expressed as a percent of the beginning plant balance. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the retirement of inactive services often was delayed due to operating practices in effect at that time. The effect of urban renewal in the

Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. Services are often replaced in connection with a main replacement project since it is economic to do so even if the services are in reasonably good condition and not at the end of their physical life. The company during the past five years has significantly increased the miles of cast iron and bare steel main that are replaced annually. Based on the company's most recent plan as set forth in the Long-Term Infrastructure Improvement Plan (LTIIIP), the accelerated replacement of cast iron mains will occur over a 15-year period ending in 2027. The accelerated replacement of bare steel mains will occur over a 30-year period ending in 2041. For steel services, the principal cause of retirement continues to be deterioration and the impact of the cast iron and bare steel main replacement program as steel service will be replaced in connection with the cast iron and bare steel main replacement. Steel services also will be retired when the company moves meters located indoors to outside the customer's home. The company plans to move all indoor meters, not located in a historic district, to the outside within the next 15 years. This program will also cause increased meter and meter set retirements in other related accounts such as Accounts 381-384.

The 46-S1 survivor curve estimated for Account 380, Services, also is estimated for Accounts 382, Meter Installations; 383, House Regulators; 384, House Regulator Installations; and 386, Other Property on Customers' Premises. The use of the estimate developed for Account 380, Services, for other property on customers' premises is based on the similar nature of the facilities in these groups. The use of the services estimate for

the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

The third largest depreciable group is Account 376.1, Mains - Primarily Steel. The survivor curve estimate for this account is the Iowa 73-R2.5. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals after age 35. This has resulted in a somewhat different indication of the survivor curve during the recent past and for the future. Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required. In addition, the company typically will replace service lines in connection with the main replacement. As previously mentioned, the company has in the past five years or so significantly accelerated the rate at which bare steel mains are being replaced. Bare steel and cast iron mains were primarily installed up through 1960. The company has plans to replace all bare steel mains by 2041.

Typical service lives for mains of used by other gas companies range from 55 to 80 years. The Iowa 73-R2.5 survivor curve is within the range and is a reasonable

interpretation of the significant portion of the stub survivor curve through age 65 and reflects the outlook of management.

The interim survivor curve estimate for Account 376.2, Mains – Cast Iron is the Iowa 65-R1. The 65-R1 survivor curve was based on the results of the life analysis for the experience band 1960-2017. The 65-year average service life estimate is consistent with management's expectations and estimates used by other gas companies. An estimated probable retirement date, or truncation date, was used for this account as well. The estimated probable retirement date (i.e., September 30, 2027) coincides with the date the company plans to complete its replacement of cast iron mains.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2. The major structures included in Account 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of twelve structures or office complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 45 to 75 years from the date of major installation and varied within this range based on individual circumstances such as size, condition, type of construction, location, and management's plans. Continued use is planned for most of the major structures, although the company has plans to build a new Bethlehem Service Center and vacate the existing Bethlehem Service Center within 5 years or so and the Lebanon and Lancaster service centers may be consolidated into neighboring service centers in the near term.

The Iowa 80-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1942-2017 interim retirement experience, our observations of the buildings, consideration of the facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

With respect to Account 390.2, Structures and Improvements - Leased Property, the estimated life span for improvements to leased office buildings is the same as the lease period. Therefore, the estimated retirement date coincides with the lease expiration date of the building or facility.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

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

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2020, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2020 calculation date.

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

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-L2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:
 CALCULATION DATE... 9-30-2020
 SURVIVOR CURVE... 10-L2.5

AGE	INTERVAL	RETIREMENTS	GROUP	SUMMATION	AVERAGE	ANNUAL	ACRUED		
BEG	END	LIFE	DURING	OF ANNUAL	PERCENT	FACTOR	FACTOR		
(1)	(2)	(3)	INTERVAL	ACCURALS	SURVIVING	(9)	(10)		
			(4)	(5)=(4)/(3)	(7)	(8)	(10)		
0.000	1.000	0.500	0.05547	0.05547000000	2020	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2019	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2018	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2017	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2016	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2015	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2014	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2013	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2012	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2011	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2010	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2009	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2008	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2007	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2006	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2005	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2004	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	2003	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	2002	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	2001	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	2000	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	1999	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	1998	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	1997	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	1996	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	1995	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1994	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1993	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1992	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2020 and 1992), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2019 equals one-half of 0.2532400000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2020 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2020, the accrual for 2020 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2020, equals the group annual accrual for 2020 plus 0.875 of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-L2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of September 30, 2020.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during

which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
Equipment	10
Computer Equipment	5
393, Stores Equipment	20
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	20
397, Communication Equipment	10
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of September 30, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2015 through September 30, 2019, and as estimated for the twelve months ended September 30, 2020. The five-year amortization calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2016 through 2020 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-13 summarize the results of the depreciation study as of September 30, 2020 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, 2020, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2020. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2020. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2016 through 2020.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2016-2020 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-1. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2016-2020, are presented in the section beginning on page VIII-1.

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

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

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



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, 2020

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
GAS PLANT							
PRODUCTION PLANT							
305		FULLY ACCRUED *	0	(224,596)	224,596	-	0
325.2		55 - S0.5	163,100	162,037	1,063	0.02	36
325.4		60 - R1	30,277	29,660	617	0.07	21
328		FULLY ACCRUED	1,263	1,263	0	-	0
329		FULLY ACCRUED	44,785	44,783	2	-	0
330		FULLY ACCRUED	18,209	18,119	90	-	0
331		FULLY ACCRUED	24,441	24,441	0	-	0
332		47 - L0	750,689	723,752	26,937	0.14	1,035
334		24 - O3	89,725	78,967	10,758	0.74	666
335		30 - S0.5	49,604	49,441	163	0.04	20
337		FULLY ACCRUED	11,062	11,062	0	-	0
TOTAL PRODUCTION PLANT			1,183,155	918,929	264,226	0.15	1,778
STORAGE PLANT							
352.01		FULLY ACCRUED *	0	(35,934)	35,934	-	0
TOTAL STORAGE PLANT			0	(35,934)	35,934	-	0
TRANSMISSION PLANT							
365.2		70 - R4	868,160	512,608	355,552	1.38	12,024
366		30 - R1	248,104	145,965	102,139	2.62	6,504
367		70 - R3	38,518,031	20,962,336	17,555,695	1.18	453,346
369		49 - R2	6,170,122	3,772,103	2,398,019	1.56	96,475
370		23 - R0.5	3,486,136	1,898,767	1,587,369	3.40	118,509
371		35 - R2.5	140,637	126,922	13,715	0.92	1,299
371.1		20 - R3	210,011	141,599	68,412	2.58	5,413
TOTAL TRANSMISSION PLANT			49,641,201	27,560,300	22,080,901	1.40	693,570
DISTRIBUTION PLANT							
374.2		75 - R3	3,345,151	1,288,385	2,056,766	1.30	43,344
375		50 - S0.5	5,325,825	3,083,355	2,242,470	1.60	85,008
376.1		73 - R2.5	621,223,941	172,302,326	448,921,615	1.54	9,538,906
376.2	09-2027	65 - R1	2,473,608	1,987,622	485,986	3.10	76,675
376.3		67 - R3	1,242,978,447	254,148,300	988,830,147	1.64	20,373,041
376.5	09-2041	70 - R1	291,666	260,764	30,902	0.99	2,894
378		47 - S0	110,409,760	21,782,134	88,627,626	2.92	3,218,878
379		45 - R2	20,526,673	7,134,636	13,392,037	2.39	490,531
380		46 - S1	1,139,333,161	354,900,153	784,433,008	2.45	27,881,902
381		35 - R2	129,611,696	50,640,794	78,970,902	3.08	3,997,369
381.1		17 - S3	22,705,395	17,691,394	5,014,001	3.78	857,217
382		46 - S1	95,715,830	32,193,047	63,522,783	2.41	2,307,460
383		46 - S1	10,031,117	4,139,470	5,891,647	2.64	265,251
384		46 - S1	19,087,301	8,316,043	10,771,258	2.07	394,251
385		45 - R2	35,148,963	15,825,083	19,323,880	2.06	724,724
386		46 - S1	337,967	155,546	182,421	2.19	7,395
386.1		45 - R2	953,218	632,325	320,893	1.65	15,709
386.2		25 - R3	24,705	24,331	374	0.42	103
386.3			0	2,459	(2,459)	-	0
387		35 - R2.5	4,694,731	2,718,268	1,976,463	2.18	102,450
387.1		25 - SQ	1,490,664	1,459,954	30,710	0.30	4,448
TOTAL DISTRIBUTION PLANT			3,465,709,819	950,686,389	2,515,023,430	2.03	70,387,556



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, 2020

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS**	107,309,722	35,868,087	71,441,633	4.07	4,365,086
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	85,127	77,734	7,393	8.68	7,393
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	8,391,104	1,508,252	6,882,852	4.94	414,843
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	387,070	120,901	266,169	9.06	35,073
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	1,066,208	674,026	392,182	14.82	158,021
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	1,950,667	461,183	1,489,484	14.29	278,697
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	8,463,171	2,097,044	6,366,127	11.48	971,220
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL	12 - L3	7,482,019	783,530	6,698,489	9.28	693,976
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	3,545,929	886,797	2,659,132	8.45	299,788
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	889,505	467,210	422,295	6.14	54,624
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		7,528,474	5,125,522	2,402,952		1,955,288
393	STORES EQUIPMENT	20 - SQ	20,698	7,542	13,156	4.71	975
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	30,000,453	10,330,419	19,670,034	5.54	1,661,012
395	LABORATORY EQUIPMENT	20 - SQ	437,779	67,933	369,846	5.05	22,099
396	POWER OPERATED EQUIPMENT	15 - L2	5,011,598	1,237,150	3,774,448	8.13	407,297
397	COMMUNICATION EQUIPMENT	10 - SQ	916,852	274,054	642,798	11.85	108,657
398	MISCELLANEOUS EQUIPMENT	15 - SQ	5,730,418	1,329,145	4,401,273	6.46	370,299
TOTAL GENERAL PLANT			189,216,794	61,316,529	127,900,263	6.24	11,804,348
TOTAL DEPRECIABLE GAS PLANT			3,705,750,969	1,040,446,213	2,665,304,754	2.24	82,887,252
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			3,718,063,142				



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, 2020

ACCOUNT (1)	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		
	(2)	(3)	(4)	(5)	(6)	RATE (7)	AMOUNT (8)	
OTHER UTILITY PLANT								
COMMON PLANT								
301			138,964					
389.1			6,947,108					
390.1			29,899,361	1,621,451	28,277,910	3.11	929,442	
391	01-2069	70 - R1	1,081,780	378,788	702,992	6.59	71,319	
391.1		5 - SQ	158,213	130,072	28,141	7.33	11,594	
392.1		7 - L2.5	71,637	70,307	1,330	0.90	643	
TOTAL COMMON PLANT			38,297,063	2,200,618	29,010,373	2.65	1,012,998	
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%			33,866,092	1,946,006	25,653,873		895,794	
INFORMATION SERVICES (IS)								
391		20 - SQ	40,606	35,446	5,160	4.96	2,013	
391.1		5 - SQ	19,492,622	9,856,098	9,636,524	19.65	3,831,227	
391.2		****	2,803,866					
391.3		10 - SQ	32,895,390	6,836,820	26,058,570	10.24	3,370,100	
391.4		15 - SQ	155,576,807	30,006,607	125,570,200	6.89	10,715,509	
TOTAL INFORMATION SERVICES			210,809,291	46,734,971	161,270,454	8.50	17,918,849	
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%			198,413,705	43,986,955	151,787,751		16,865,221	
READING SERVICE CENTER								
390.1	06-2030	80 - R1.5	2,060,918	1,380,330	680,588	3.48	71,716	
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%			192,696	129,060	63,635		6,705	
EMPIRE YARD BUILDING								
390.1			13,668,903	7,309,443	6,359,460	3.95	540,568	
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%			1,782,425	953,151	829,274		70,490	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS			230,304,676	44,850,750	176,548,715		17,683,820	
TOTAL PLANT IN SERVICE			3,948,367,818	1,085,296,963	2,841,853,469		100,571,072	
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>								8,048,429
GRAND TOTAL			3,948,367,818	1,085,296,963	2,841,853,469		108,619,501	

* 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.

**** REGULATORY ASSET WILL NOT BE DEPRECIATED UNTIL THE END OF FISCAL YEAR 2020.



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

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	(475,607)	0	251,011	0	0	0	0	(224,596)	0.00
325.2 PRODUCING LEASEHOLDS	162,004	33	0	0	0	0	0	162,037	99.35
325.4 RIGHTS-OF-WAY	29,639	21	0	0	0	0	0	29,660	97.96
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	13,212	0	4,907	0	0	0	0	18,119	99.51
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	0	0	0	24,441	100.00
332 FIELD LINES	722,701	1,051	0	0	0	0	0	723,752	96.41
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	67,350	1,436	10,181	0	0	0	0	78,967	88.01
335 DRILLING AND CLEANING EQUIPMENT	49,421	20	0	0	0	0	0	49,441	99.67
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
TOTAL PRODUCTION PLANT	650,269	2,561	266,099	0	0	0	0	918,929	77.67
STORAGE PLANT									
352.01 WELL CONSTRUCTION	(51,904)	0	15,970	0	0	0	0	(35,934)	0.00
TOTAL STORAGE PLANT	(51,904)	0	15,970	0	0	0	0	(35,934)	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	500,454	12,154	0	0	0	0	0	512,608	59.05
366 STRUCTURES AND IMPROVEMENTS	138,075	7,890	0	0	0	0	0	145,965	58.83
367 MAINS	20,503,971	458,365	0	0	0	0	0	20,962,336	54.42
369 MEASURING AND REGULATING STATION EQUIPMENT	3,672,729	98,722	652	0	0	0	0	3,772,103	61.13
370 COMMUNICATION EQUIPMENT	1,772,220	126,547	0	0	0	0	0	1,898,767	54.47
371 OTHER EQUIPMENT	125,558	1,364	0	0	0	0	0	126,922	90.25
371.1 TESTING EQUIPMENT	136,034	5,565	0	0	0	0	0	141,599	67.42
TOTAL TRANSMISSION PLANT	26,849,041	710,607	652	0	0	0	0	27,560,300	55.52
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,244,898	43,487	0	0	0	0	0	1,288,385	38.52
375 STRUCTURES AND IMPROVEMENTS	2,988,879	87,457	7,019	0	0	0	0	3,083,355	57.89
376.1 MAINS - PRIMARILY STEEL	166,316,456	9,136,588	825,730	(3,385,068)	0	(591,380)	0	172,302,326	27.74
376.2 MAINS - CAST IRON	2,411,528	54,353	192,410	(353,373)	0	(317,296)	0	1,987,622	80.35
376.3 MAINS - PLASTIC	237,901,350	19,060,764	261,830	(2,779,220)	0	(296,424)	0	254,148,300	20.45
376.5 MAINS - PRIMARILY WROUGHT IRON	271,656	2,997	0	(13,889)	0	0	0	260,764	89.41
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	20,438,186	2,925,781	242,702	(1,386,212)	169,480	(607,803)	0	21,782,134	19.73
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	6,620,141	504,782	9,713	0	0	0	0	7,134,636	34.76
380 SERVICES	330,099,440	27,558,301	5,411,387	(4,661,714)	0	(3,507,261)	0	354,900,153	31.15
381 METERS	47,750,286	3,979,601	1,225	(1,089,249)	0	(1,069)	0	50,640,794	39.07
381.1 METERS - ERTS	16,774,494	916,900	0	0	0	0	0	17,691,394	77.92
382 METER INSTALLATIONS	29,884,420	2,222,412	352,475	(151,944)	0	(114,316)	0	32,193,047	33.63
383 HOUSE REGULATORS	2,668,180	332,879	1,138,411	0	0	0	0	4,139,470	41.27
384 HOUSE REGULATOR INSTALLATIONS	8,116,307	377,162	2,625	(102,748)	0	(77,303)	0	8,316,043	43.57
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	15,073,384	739,852	11,847	0	0	0	0	15,825,083	45.02
386 OTHER PROPERTY ON CUSTOMERS PREMISES	147,976	7,570	0	0	0	0	0	155,546	46.02
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	616,216	16,109	0	0	0	0	0	632,325	66.34
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,203	128	0	0	0	0	0	24,331	98.49
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	1,941	0	518	0	0	0	0	2,459	0.00
387 OTHER EQUIPMENT	2,610,261	106,364	1,643	0	0	0	0	2,718,268	57.90
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,455,482	4,472	0	0	0	0	0	1,459,954	97.94
TOTAL DISTRIBUTION PLANT	893,415,684	68,077,959	8,459,535	(13,923,417)	169,480	(5,512,852)	0	950,686,389	27.43



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

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)
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	33,487,928	3,060,635	138,158	(744,213)	0	(74,421)	0	35,868,087	33.42
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	62,519	15,215	0	0	0	0	0	77,734	91.32
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,196,203	386,191	0	(74,142)	0	0	0	1,508,252	17.97
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	126,974	33,640	0	(39,713)	0	0	0	120,901	31.23
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	705,073	156,088	0	(160,489)	0	0	(26,646)	674,026	63.22
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,321,880	29,772	0	(4,378,298)	0	0	26,646	0	0.00
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	231,407	271,389	(1,620)	(41,294)	1,416	(115)	0	461,183	23.64
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	1,533,949	978,667	(24,568)	(403,726)	13,843	(1,121)	0	2,097,044	24.78
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	502,163	443,203	(10,059)	(156,716)	5,374	(435)	0	783,530	10.47
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	599,449	296,121	(8,773)	0	0	0	0	886,797	25.01
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	570,292	59,685	(614)	(14,995)	514	(42)	(147,630)	467,210	52.52
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	5,772,370	1,965,288	0	(2,602,136)	0	0	0	5,125,522	68.08
393 STORES EQUIPMENT	6,484	1,058	0	0	0	0	0	7,542	36.44
394 TOOLS, SHOP AND GARAGE EQUIPMENT	9,838,567	1,607,669	0	(1,115,817)	0	0	0	10,330,419	34.43
395 LABORATORY EQUIPMENT	45,825	22,108	0	0	0	0	0	67,933	15.52
396 POWER OPERATED EQUIPMENT	702,159	389,192	(1,831)	0	0	0	147,630	1,237,150	24.69
397 COMMUNICATION EQUIPMENT	1,377,985	79,001	0	(1,182,932)	0	0	0	274,054	29.89
398 MISCELLANEOUS EQUIPMENT	1,113,656	210,184	5,965	(660)	0	0	0	1,329,145	23.19
399 OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
TOTAL GENERAL PLANT	62,210,915	9,995,106	96,658	(10,931,163)	21,147	(76,134)	0	61,316,529	32.41
TOTAL DEPRECIABLE GAS PLANT	983,074,005	78,786,233	8,838,914	(24,854,580)	190,627	(5,588,986)	0	1,040,446,213	28.08
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	534,827	1,075,996	0	0	0	0	10,628	1,621,451	5.42
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	173,949	0	0	(163,321)	0	0	(10,628)	0	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	307,391	71,397	0	0	0	0	0	378,788	35.02
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	135,589	10,780	0	(16,297)	0	0	0	130,072	82.21
392.1 TRANSPORTATION EQUIPMENT - CARS	69,240	1,067	0	0	0	0	0	70,307	98.14
TOTAL COMMON PLANT	1,220,996	1,159,240	0	(179,618)	0	0	0	2,200,618	7.05
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%	1,079,727	1,025,116	0	(158,836)	0	0	0	1,946,006	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,339	2,107	0	0	0	0	0	35,446	87.29
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	7,009,103	4,084,634	0	(1,237,639)	0	0	0	9,856,098	50.56
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	15,597,961	2,561,350	0	(11,322,491)	0	0	0	6,836,820	20.78
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	20,455,105	10,419,291	0	(867,789)	0	0	0	30,006,607	19.29
TOTAL INFORMATION SERVICES	43,095,508	17,067,382	0	(13,427,919)	0	0	0	46,734,971	22.17
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%	40,561,492	16,063,820	0	(12,638,357)	0	0	0	43,986,955	
READING SERVICE CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,307,992	72,338	0	0	0	0	0	1,380,330	66.98
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%	122,297	6,763	0	0	0	0	0	129,060	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	6,734,170	579,654	0	(4,381)	0	0 #	0	7,309,443	53.47
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%	878,136	75,587	0	(571)	0	0	0	953,151	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS	40,640,786	17,006,586	0	(12,796,622)	0	0	0	44,850,750	
TOTAL DEPRECIABLE PLANT IN SERVICE	1,023,714,791	95,792,819	8,838,914	(37,651,202)	190,627	(5,588,986)	0	1,085,296,963	

* 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, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
GAS PLANT								
PRODUCTION PLANT								
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
325.2 PRODUCING LEASEHOLDS	163,100	0	0	0	163,100	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	0	30,277	30,277	0.07	21
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	1,263	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	0	44,785	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	0	18,209	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	24,441	24,441	-	0
332 FIELD LINES	750,689	0	0	0	750,689	750,689	0.14	1,051
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	0	89,725	89,725	1.60	1,436
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	0	49,604	49,604	0.04	20
337 OTHER EQUIPMENT	11,062	0	0	0	11,062	11,062	-	0
TOTAL PRODUCTION PLANT	1,183,155	0	0	0	1,183,155	1,183,155		2,561
STORAGE PLANT								
352.01 WELL CONSTRUCTION	0	0	0	0	0	0	-	0
TOTAL STORAGE PLANT	0	0	0	0	0	0		0
TRANSMISSION PLANT								
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.40	12,154
366 STRUCTURES AND IMPROVEMENTS	248,104	0	0	0	248,104	248,104	3.18	7,890
367 MAINS	38,518,031	0	0	0	38,518,031	38,518,031	1.19	458,365
369 MEASURING AND REGULATING STATION EQUIPMENT	6,170,122	0	0	0	6,170,122	6,170,122	1.60	98,722
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	0	3,486,136	3,486,136	3.63	126,547
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.97	1,364
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.65	5,565
TOTAL TRANSMISSION PLANT	49,641,201	0	0	0	49,641,201	49,641,201		710,607
DISTRIBUTION PLANT								
374.2 RIGHTS-OF-WAY	3,345,151	0	0	0	3,345,151	3,345,151	1.30	43,487
375 STRUCTURES AND IMPROVEMENTS	5,325,825	0	0	0	5,325,825	5,325,825	1.64	87,457
376.1 MAINS - PRIMARILY STEEL	576,338,864	48,270,145	(3,385,068)	0	621,223,941	598,781,403	1.52	9,136,588
376.2 MAINS - CAST IRON	2,826,981	0	(353,373)	0	2,473,608	2,650,295	2.05	54,353
376.3 MAINS - PLASTIC	1,095,730,954	150,026,713	(2,779,220)	0	1,242,978,447	1,169,354,701	1.63	19,060,764
376.5 MAINS - PRIMARILY WROUGHT IRON	305,555	0	(13,889)	0	291,666	298,611	1.00	2,997
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	94,153,560	17,642,412	(1,386,212)	0	110,409,760	102,281,660	2.86	2,925,781
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	20,526,673	0	0	0	20,526,673	20,526,673	2.46	504,782
380 SERVICES	1,096,355,840	47,639,035	(4,661,714)	0	1,139,333,161	1,117,844,501	2.47	27,558,301
381 METERS	124,175,945	6,525,000	(1,089,249)	0	129,611,696	126,893,821	3.14	3,979,601
381.1 METERS - ERTS	20,805,395	1,900,000	0	0	22,705,395	21,755,395	4.23	916,900
382 METER INSTALLATIONS	88,144,993	7,722,781	(151,944)	0	95,715,830	91,930,412	2.43	2,222,412
383 HOUSE REGULATORS	10,031,117	0	0	0	10,031,117	10,031,117	3.32	332,879
384 HOUSE REGULATOR INSTALLATIONS	18,140,049	1,050,000	(102,748)	0	19,087,301	18,613,675	2.02	377,162
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	34,898,963	250,000	0	0	35,148,963	35,023,963	2.11	739,852
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	0	337,967	337,967	2.24	7,570
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	953,218	0	0	0	953,218	953,218	1.69	16,109
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	0.52	128
387 OTHER EQUIPMENT	4,694,731	0	0	0	4,694,731	4,694,731	2.27	106,364
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.30	4,472
TOTAL DISTRIBUTION PLANT	3,198,607,150	281,026,086	(13,923,417)	0	3,465,709,819	3,332,158,485		68,077,959



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	70,611,809	37,442,126	(744,213)	0	107,309,722	88,960,765	4.17	3,060,635
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	0	0	0	85,127	85,127	17.87	15,215
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	7,465,247	999,999	(74,142)	0	8,391,104	7,928,176	4.89	386,191
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	426,783	0	(39,713)	0	387,070	406,926	8.12	33,640
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	1,226,697	0	(160,489)	0	1,066,208	1,146,453	14.19	156,088
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,378,298)	0	0	2,189,149	1.36	29,772
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	1,765,942	226,019	(41,294)	0	1,950,667	1,858,305	14.58	271,389
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	8,563,403	303,494	(403,726)	0	8,463,171	8,513,287	11.48	978,667
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	2,328,439	5,310,296	(156,716)	0	7,482,019	4,905,229	8.86	443,203
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,081,962	463,967	0	0	3,545,929	3,313,946	8.89	296,121
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,251,482	0	(14,995)	(1,346,982)	889,505	1,570,494	7.74	59,685
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	10,130,610	0	(2,602,136)	0	7,528,474	8,829,542		1,955,288
393 STORES EQUIPMENT	20,698	0	0	0	20,698	20,698	5.11	1,058
394 TOOLS, SHOP AND GARAGE EQUIPMENT	27,264,922	3,851,348	(1,115,817)	0	30,000,453	28,632,688	5.65	1,607,669
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.05	22,108
396 POWER OPERATED EQUIPMENT	3,426,414	238,202	0	1,346,982	5,011,598	4,219,006	8.73	389,192
397 COMMUNICATION EQUIPMENT	2,099,784	0	(1,182,932)	0	916,852	1,508,318	4.99	79,001
398 MISCELLANEOUS EQUIPMENT	2,177,816	3,553,262	(660)	0	5,730,418	3,954,117	5.86	210,184
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	8,016	-	0
TOTAL GENERAL PLANT	147,759,243	52,388,713	(10,931,163)	0	189,216,794	168,488,019		9,995,106
TOTAL DEPRECIABLE GAS PLANT	3,397,190,749	333,414,799	(24,854,580)	0	3,705,750,969	3,551,470,859		78,786,233
NONDEPRECIABLE PLANT								
301 ORGANIZATION	166,477	0	0	0	166,477	166,477		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	289,868		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	0	375,198	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	0	6,454	6,454		
325.1 PRODUCING LANDS	13,029	0	0	0	13,029	13,029		
325.5 OTHER LAND	1,134	0	0	0	1,134	1,134		
365.1 LAND	47,323	0	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,094,605	0	0	0	7,094,605	7,094,605		
389.1 LAND AND LAND RIGHTS - LAND	3,273,828	0	0	0	3,273,828	3,273,828		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT	12,312,173	0	0	0	12,312,173	12,312,173		
TOTAL GAS PLANT	3,409,502,922	333,414,799	(24,854,580)	0	3,718,063,142	3,563,783,032		



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
OTHER UTILITY PLANT								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	29,712,596	186,765	0	0	29,899,361	29,805,979	3.61	1,075,996
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	(163,321)	0	0	81,661	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,081,780	0	0	0	1,081,780	1,081,780	6.60	71,397
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	174,510	0	(16,297)	0	158,213	166,362	6.48	10,780
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	0	71,637	71,637	1.49	1,067
TOTAL COMMON PLANT	38,289,916	186,765	(179,618)	0	38,297,063	38,293,490		1,159,240
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%	33,859,773	165,156	(158,836)	0	33,866,092	33,862,932		1,025,116
INFORMATION SERVICES (IS)								
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,606	0	0	0	40,606	40,606	5.19	2,107
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	20,730,261	0	(1,237,639)	0	19,492,622	20,111,442	20.31	4,084,634
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	2,803,866	0	0	0	2,803,866	2,803,866	-	0
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	24,842,486	19,375,395	(11,322,491)	0	32,895,390	28,868,938	8.87	2,561,350
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	142,117,213	14,327,383	(867,789)	0	155,576,807	148,847,010	7.00	10,419,291
TOTAL INFORMATION SERVICES	190,534,432	33,702,778	(13,427,919)	0	210,809,291	200,671,862		17,067,382
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%	179,331,008	31,721,055	(12,638,357)	0	198,413,705	188,872,355		16,063,820
READING SERVICE CENTER								
390.1 STRUCTURES AND IMPROVEMENTS	2,060,918	0	0	0	2,060,918	2,060,918	3.51	72,338
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%	192,696	0	0	0	192,696	192,696		6,763
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	13,629,471	43,813	(4,381)	0	13,668,903	13,649,187	4.25	579,654
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%	1,777,283	5,713	(571)	0	1,782,425	1,779,854		75,587
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS	211,220,802	31,880,498	(12,796,622)	0	230,304,676	220,762,737		17,006,586
TOTAL PLANT IN SERVICE	3,620,723,724	365,295,297	(37,651,202)	0	3,948,367,818	3,784,545,769		95,792,819

* TOTAL ACCRUALS SHOWN ARE BASED ON EACH DIVISION'S AVERAGE 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)	2016		2017		2018		2019		2020		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	974,761	0	74,121	0	(6)	0	0	0	0	1,048,876	209,775
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	453	0	0	0	0	0	0	0	0	453	91
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	1,018	0	2	0	0	0	0	0	0	1,020	204
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	976,232	0	74,123	0	(6)	0	0	0	0	1,050,349	210,070
STORAGE PLANT												
352.01	0	0	0	79,852	0	0	0	0	0	0	79,852	15,970
TOTAL	0	0	0	79,852	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	1,984	0	0	0	1,147	0	131	0	0	3,262	652
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	1,984	0	0	0	1,147	0	131	0	0	3,262	652
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	35,280	0	(184)	0	0	0	0	35,096	7,019
376.1	0	857,007	9,141	1,068,995	4,146	1,112,569	(23,558)	527,144	0	591,380	4,146,825	829,365
376.2	0	173,091	0	361,280	0	545,838	(16,292)	(284,507)	0	317,296	1,096,706	219,341
376.3	0	164,351	0	347,808	0	365,481	0	197,897	0	296,424	1,371,960	274,392
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(41,052)	144,641	(59,792)	287,084	(216,520)	339,196	(38,301)	154,135	(169,480)	607,803	1,007,714	201,542
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	6,053,047	0	5,711,858	0	5,717,004	0	3,425,191	0	3,507,261	24,414,361	4,882,872
381	0	0	0	2,218	0	3,138	0	770	0	1,069	7,195	1,439
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	363,952	0	581,870	0	328,078	0	262,633	0	114,316	1,650,849	330,170
383	0	61,962	0	3,530,065	0	1,356,927	0	(54,424)	0	0	4,894,530	978,906
384	0	1,466	0	1,442	0	688	0	(2)	0	77,303	80,897	16,180
385	0	4,524	0	11,977	0	25,192	0	4,047	0	0	45,740	9,148
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	(400)	1,062	0	7,552	0	0	0	0	0	0	8,214	1,643
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(41,452)	7,825,103	(50,651)	11,947,429	(212,374)	9,793,927	(78,151)	4,232,884	(169,480)	5,512,852	38,760,087	7,752,017



UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

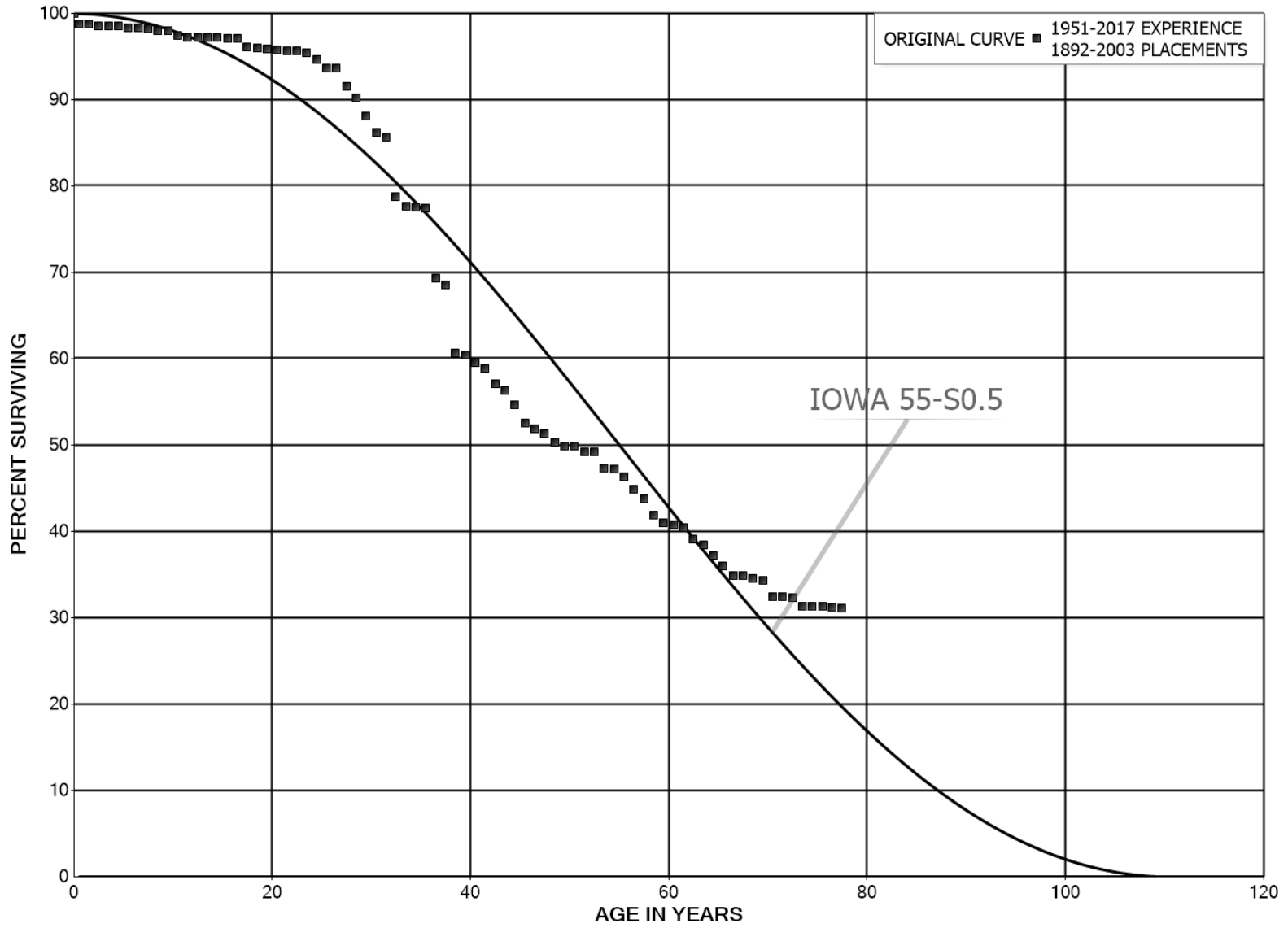
ACCOUNT (1)	2016		2017		2018		2019		2020		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GENERAL PLANT												
390.1	0	241,071	0	78,311	0	(705)	0	76,973	0	74,421	470,071	94,014
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	(2,188)	489	(2,951)	228	0	7	0	0	(1,416)	115	(5,715)	(1,143)
392.2	(32,362)	7,220	(43,651)	3,374	0	101	0	0	(13,843)	1,121	(78,040)	(15,608)
392.3	(13,578)	3,035	(18,315)	1,416	0	42	0	0	(5,374)	435	(32,340)	(6,468)
392.4	(11,843)	2,647	(15,974)	1,235	0	37	0	0	0	0	(23,899)	(4,780)
392.5	(829)	185	(1,119)	87	0	3	0	0	(514)	42	(2,145)	(429)
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	(8,550)	1,832	(3,100)	663	0	0	0	0	0	0	(9,155)	(1,831)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	26,099	0	3,075	0	652	0	0	29,826	5,965
TOTAL	(69,350)	256,479	(85,110)	111,413	0	2,559	0	77,625	(21,147)	76,134	348,603	69,720
TOTAL GAS PLANT	(110,802)	9,059,798	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	(190,627)	5,588,986	40,242,153	8,048,429
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	(110,802)	9,059,798	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	(190,627)	5,588,986	40,242,153	8,048,429

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

PART VI. SERVICE LIFE STATISTICS



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 325.2 PRODUCING LEASEHOLDS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,696	198	0.0126	0.9874	100.00
0.5	15,545		0.0000	1.0000	98.74
1.5	15,436	30	0.0020	0.9980	98.74
2.5	15,513		0.0000	1.0000	98.55
3.5	15,514		0.0000	1.0000	98.55
4.5	15,665	44	0.0028	0.9972	98.55
5.5	16,891		0.0000	1.0000	98.27
6.5	17,075	21	0.0012	0.9988	98.27
7.5	19,938	40	0.0020	0.9980	98.15
8.5	19,915		0.0000	1.0000	97.95
9.5	19,915	116	0.0058	0.9942	97.95
10.5	36,437	75	0.0021	0.9979	97.38
11.5	36,079		0.0000	1.0000	97.18
12.5	36,094		0.0000	1.0000	97.18
13.5	36,095		0.0000	1.0000	97.18
14.5	35,049	56	0.0016	0.9984	97.18
15.5	35,011		0.0000	1.0000	97.02
16.5	37,221	378	0.0101	0.9899	97.02
17.5	36,843	31	0.0008	0.9992	96.04
18.5	36,841	49	0.0013	0.9987	95.96
19.5	36,792	53	0.0014	0.9986	95.83
20.5	33,195	9	0.0003	0.9997	95.69
21.5	33,593		0.0000	1.0000	95.66
22.5	35,720	110	0.0031	0.9969	95.66
23.5	44,302	332	0.0075	0.9925	95.37
24.5	44,229	495	0.0112	0.9888	94.65
25.5	50,688		0.0000	1.0000	93.59
26.5	51,649	1,166	0.0226	0.9774	93.59
27.5	52,833	779	0.0147	0.9853	91.48
28.5	51,796	1,185	0.0229	0.9771	90.13
29.5	60,774	1,287	0.0212	0.9788	88.07
30.5	63,464	445	0.0070	0.9930	86.20
31.5	67,550	5,425	0.0803	0.9197	85.60
32.5	72,008	980	0.0136	0.9864	78.72
33.5	75,459	185	0.0025	0.9975	77.65
34.5	81,907	52	0.0006	0.9994	77.46
35.5	81,854	8,648	0.1057	0.8943	77.41
36.5	73,357	731	0.0100	0.9900	69.23
37.5	74,491	8,646	0.1161	0.8839	68.54
38.5	111,963	392	0.0035	0.9965	60.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,474	1,844	0.0148	0.9852	60.38
40.5	124,278	1,327	0.0107	0.9893	59.48
41.5	125,637	3,902	0.0311	0.9689	58.85
42.5	126,800	1,688	0.0133	0.9867	57.02
43.5	129,467	3,803	0.0294	0.9706	56.26
44.5	131,576	4,974	0.0378	0.9622	54.61
45.5	138,391	1,760	0.0127	0.9873	52.54
46.5	179,837	2,060	0.0115	0.9885	51.87
47.5	191,853	3,770	0.0197	0.9803	51.28
48.5	201,733	1,676	0.0083	0.9917	50.27
49.5	218,250	115	0.0005	0.9995	49.85
50.5	238,512	2,893	0.0121	0.9879	49.83
51.5	240,605	310	0.0013	0.9987	49.22
52.5	276,900	10,848	0.0392	0.9608	49.16
53.5	273,446	239	0.0009	0.9991	47.23
54.5	273,206	5,551	0.0203	0.9797	47.19
55.5	267,645	7,798	0.0291	0.9709	46.23
56.5	262,450	6,718	0.0256	0.9744	44.89
57.5	256,175	11,283	0.0440	0.9560	43.74
58.5	246,867	5,166	0.0209	0.9791	41.81
59.5	241,559	1,535	0.0064	0.9936	40.94
60.5	240,023	1,666	0.0069	0.9931	40.68
61.5	238,355	7,919	0.0332	0.9668	40.39
62.5	230,428	3,914	0.0170	0.9830	39.05
63.5	226,514	7,003	0.0309	0.9691	38.39
64.5	219,473	7,072	0.0322	0.9678	37.20
65.5	212,402	6,577	0.0310	0.9690	36.00
66.5	205,825	232	0.0011	0.9989	34.89
67.5	205,593	1,973	0.0096	0.9904	34.85
68.5	203,439	1,317	0.0065	0.9935	34.52
69.5	202,122	11,365	0.0562	0.9438	34.29
70.5	190,754	116	0.0006	0.9994	32.36
71.5	190,638	401	0.0021	0.9979	32.34
72.5	189,607	5,498	0.0290	0.9710	32.28
73.5	178,451		0.0000	1.0000	31.34
74.5	176,229		0.0000	1.0000	31.34
75.5	176,229	1,082	0.0061	0.9939	31.34
76.5	175,147	599	0.0034	0.9966	31.15
77.5	159,323		0.0000	1.0000	31.04
78.5	159,309		0.0000	1.0000	31.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	159,294		0.0000	1.0000	31.04
80.5	159,294	3,072	0.0193	0.9807	31.04
81.5	156,169		0.0000	1.0000	30.44
82.5	156,169		0.0000	1.0000	30.44
83.5	155,218		0.0000	1.0000	30.44
84.5	155,218	1,172	0.0076	0.9924	30.44
85.5	154,046		0.0000	1.0000	30.21
86.5	154,046		0.0000	1.0000	30.21
87.5	154,046		0.0000	1.0000	30.21
88.5	154,046		0.0000	1.0000	30.21
89.5	153,084		0.0000	1.0000	30.21
90.5	151,648	4,518	0.0298	0.9702	30.21
91.5	147,130	11,926	0.0811	0.9189	29.31
92.5	131,157		0.0000	1.0000	26.94
93.5	131,157	1,108	0.0084	0.9916	26.94
94.5	130,049		0.0000	1.0000	26.71
95.5	130,048	869	0.0067	0.9933	26.71
96.5	129,179	3,114	0.0241	0.9759	26.53
97.5	123,072		0.0000	1.0000	25.89
98.5	123,072		0.0000	1.0000	25.89
99.5	121,098		0.0000	1.0000	25.89
100.5	120,396		0.0000	1.0000	25.89
101.5	119,196		0.0000	1.0000	25.89
102.5	119,196		0.0000	1.0000	25.89
103.5	119,196		0.0000	1.0000	25.89
104.5	118,055		0.0000	1.0000	25.89
105.5	86,138		0.0000	1.0000	25.89
106.5	83,444		0.0000	1.0000	25.89
107.5	82,918		0.0000	1.0000	25.89
108.5	82,918		0.0000	1.0000	25.89
109.5	80,977		0.0000	1.0000	25.89
110.5	80,902		0.0000	1.0000	25.89
111.5	80,431		0.0000	1.0000	25.89
112.5	78,750		0.0000	1.0000	25.89
113.5	35,661		0.0000	1.0000	25.89
114.5	27,440		0.0000	1.0000	25.89
115.5	27,440		0.0000	1.0000	25.89
116.5	22,949		0.0000	1.0000	25.89
117.5	22,201		0.0000	1.0000	25.89
118.5	21,156		0.0000	1.0000	25.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

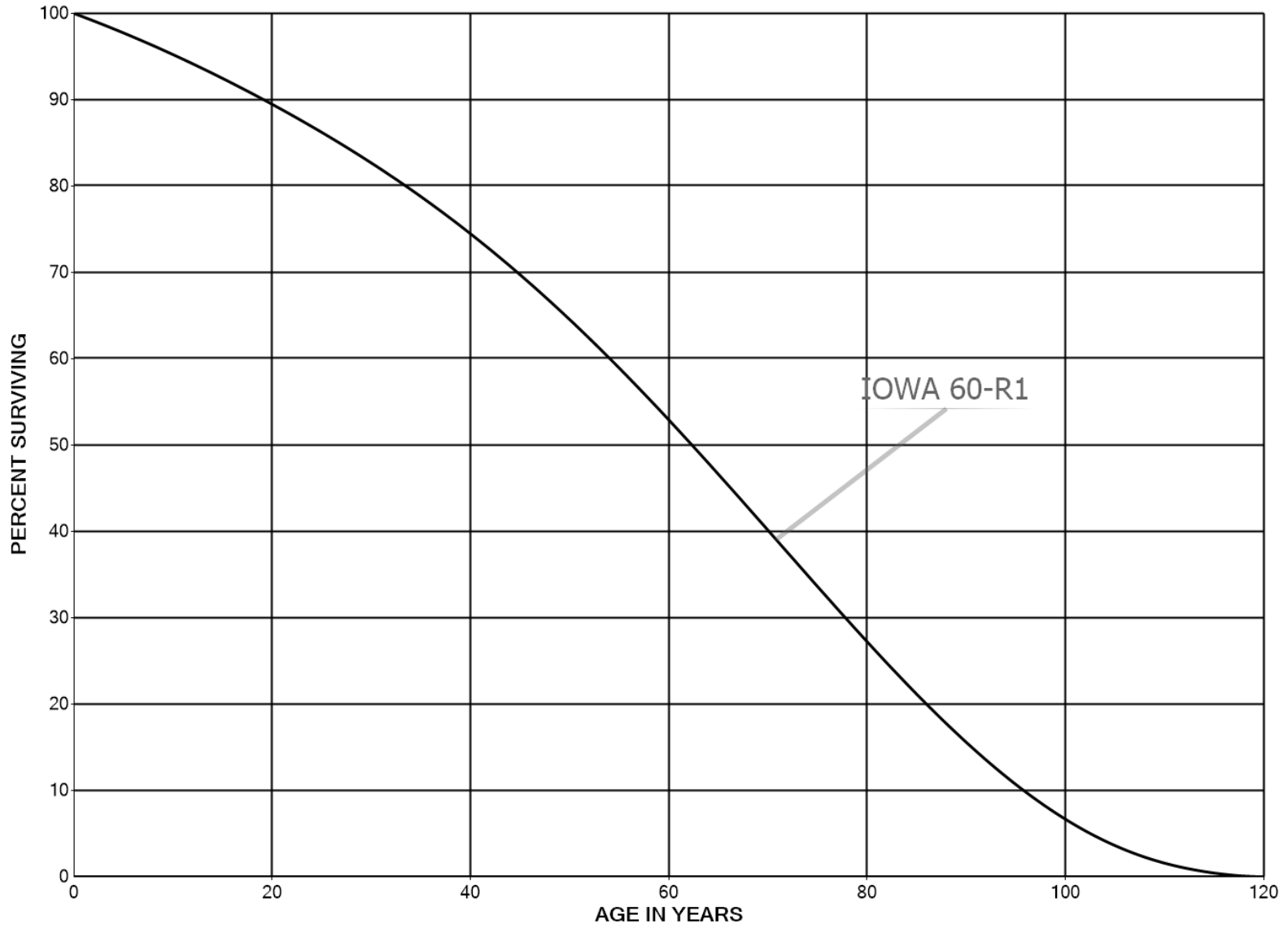
PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,769		0.0000	1.0000	25.89
120.5	4,147		0.0000	1.0000	25.89
121.5	4,147		0.0000	1.0000	25.89
122.5	4,147		0.0000	1.0000	25.89
123.5	1,497		0.0000	1.0000	25.89
124.5	1,497		0.0000	1.0000	25.89
125.5					25.89

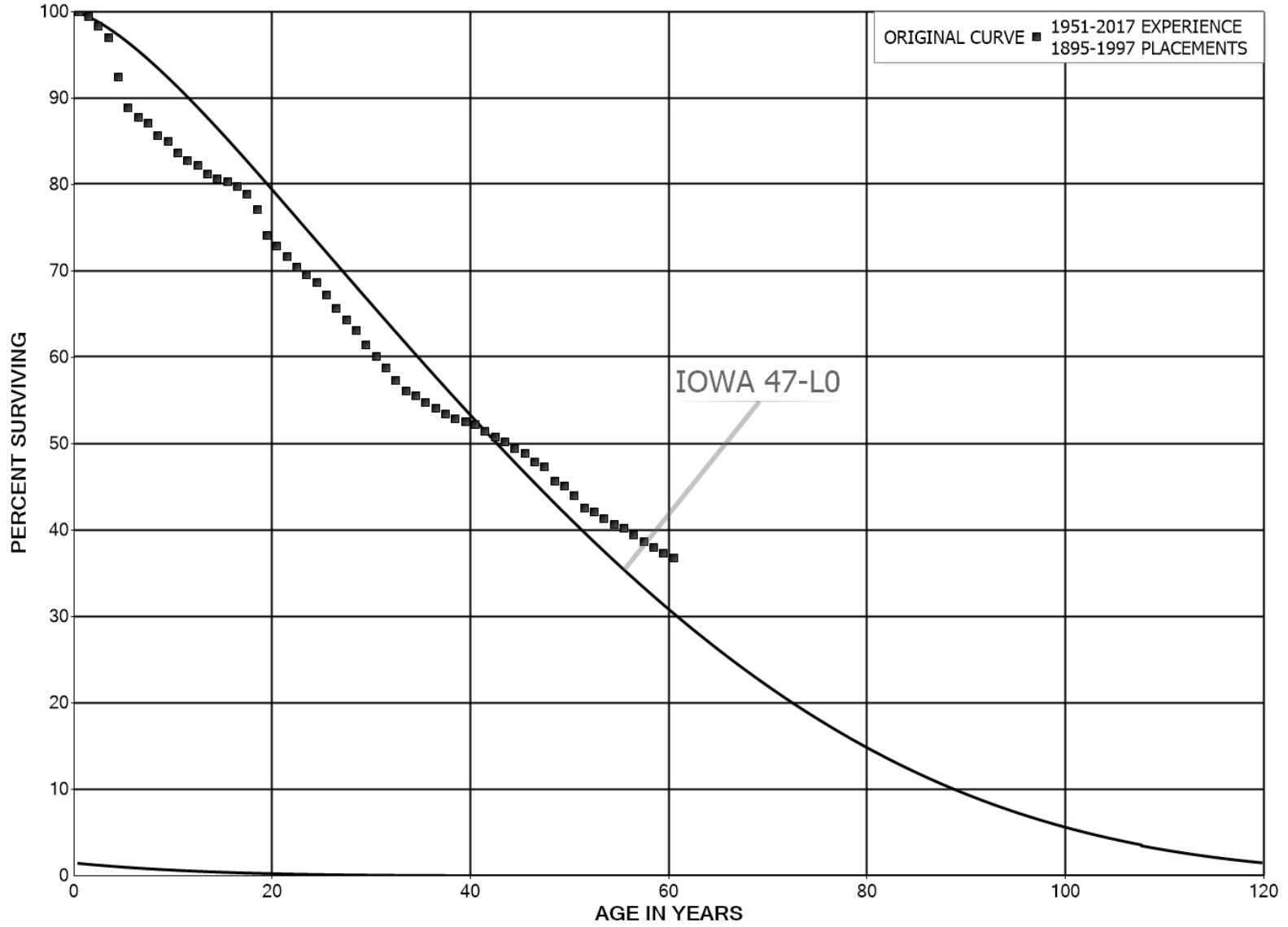


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 325.4 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 332 FIELD LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-1997

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	995,099	706	0.0007	0.9993	100.00
0.5	994,413	5,190	0.0052	0.9948	99.93
1.5	1,002,567	11,571	0.0115	0.9885	99.41
2.5	1,068,219	14,039	0.0131	0.9869	98.26
3.5	1,069,963	50,316	0.0470	0.9530	96.97
4.5	959,123	36,859	0.0384	0.9616	92.41
5.5	854,782	10,823	0.0127	0.9873	88.86
6.5	873,649	6,699	0.0077	0.9923	87.73
7.5	872,519	14,434	0.0165	0.9835	87.06
8.5	867,886	6,491	0.0075	0.9925	85.62
9.5	890,102	13,916	0.0156	0.9844	84.98
10.5	946,617	10,365	0.0109	0.9891	83.65
11.5	939,495	6,410	0.0068	0.9932	82.73
12.5	928,987	11,666	0.0126	0.9874	82.17
13.5	908,468	6,450	0.0071	0.9929	81.14
14.5	897,181	2,627	0.0029	0.9971	80.56
15.5	900,846	6,884	0.0076	0.9924	80.33
16.5	897,781	10,145	0.0113	0.9887	79.71
17.5	889,115	19,542	0.0220	0.9780	78.81
18.5	871,420	34,502	0.0396	0.9604	77.08
19.5	838,954	12,973	0.0155	0.9845	74.03
20.5	786,703	13,837	0.0176	0.9824	72.88
21.5	777,581	13,075	0.0168	0.9832	71.60
22.5	775,234	9,858	0.0127	0.9873	70.40
23.5	792,187	10,532	0.0133	0.9867	69.50
24.5	815,815	16,148	0.0198	0.9802	68.58
25.5	821,292	20,125	0.0245	0.9755	67.22
26.5	820,944	16,102	0.0196	0.9804	65.57
27.5	890,431	17,441	0.0196	0.9804	64.29
28.5	889,829	22,845	0.0257	0.9743	63.03
29.5	883,917	19,018	0.0215	0.9785	61.41
30.5	878,990	19,549	0.0222	0.9778	60.09
31.5	884,213	22,351	0.0253	0.9747	58.75
32.5	883,535	19,009	0.0215	0.9785	57.27
33.5	883,149	7,501	0.0085	0.9915	56.03
34.5	893,947	12,933	0.0145	0.9855	55.56
35.5	910,301	11,431	0.0126	0.9874	54.76
36.5	917,730	11,333	0.0123	0.9877	54.07
37.5	937,459	10,209	0.0109	0.9891	53.40
38.5	971,921	6,474	0.0067	0.9933	52.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-1997			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	974,718	5,592	0.0057	0.9943	52.47	
40.5	977,616	15,294	0.0156	0.9844	52.17	
41.5	956,611	12,228	0.0128	0.9872	51.35	
42.5	957,836	10,427	0.0109	0.9891	50.69	
43.5	1,001,216	15,345	0.0153	0.9847	50.14	
44.5	1,009,685	11,530	0.0114	0.9886	49.37	
45.5	976,609	19,522	0.0200	0.9800	48.81	
46.5	987,411	11,474	0.0116	0.9884	47.83	
47.5	974,226	33,501	0.0344	0.9656	47.28	
48.5	967,111	11,846	0.0122	0.9878	45.65	
49.5	953,894	24,417	0.0256	0.9744	45.09	
50.5	923,089	29,459	0.0319	0.9681	43.94	
51.5	903,763	10,384	0.0115	0.9885	42.54	
52.5	893,967	16,709	0.0187	0.9813	42.05	
53.5	853,195	12,308	0.0144	0.9856	41.26	
54.5	820,408	9,435	0.0115	0.9885	40.67	
55.5	796,390	15,747	0.0198	0.9802	40.20	
56.5	767,852	15,084	0.0196	0.9804	39.40	
57.5	746,640	13,995	0.0187	0.9813	38.63	
58.5	723,148	12,436	0.0172	0.9828	37.91	
59.5	702,024	10,220	0.0146	0.9854	37.25	
60.5	672,792	12,023	0.0179	0.9821	36.71	
61.5	649,522	14,679	0.0226	0.9774	36.06	
62.5	627,085	12,608	0.0201	0.9799	35.24	
63.5	607,056	12,077	0.0199	0.9801	34.53	
64.5	552,779	8,006	0.0145	0.9855	33.84	
65.5	544,288	24,660	0.0453	0.9547	33.35	
66.5	512,497	8,739	0.0171	0.9829	31.84	
67.5	502,344	3,663	0.0073	0.9927	31.30	
68.5	448,090	10,555	0.0236	0.9764	31.07	
69.5	383,952	5,106	0.0133	0.9867	30.34	
70.5	376,246	11,232	0.0299	0.9701	29.94	
71.5	354,331	7,754	0.0219	0.9781	29.04	
72.5	337,766	5,100	0.0151	0.9849	28.41	
73.5	327,624	3,265	0.0100	0.9900	27.98	
74.5	318,440	2,105	0.0066	0.9934	27.70	
75.5	312,863	1,422	0.0045	0.9955	27.52	
76.5	303,054	4,004	0.0132	0.9868	27.39	
77.5	244,062	2,855	0.0117	0.9883	27.03	
78.5	220,274	1,291	0.0059	0.9941	26.71	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-1997			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	212,708	1,058	0.0050	0.9950	26.56
80.5	209,934	88	0.0004	0.9996	26.43
81.5	209,256	1,456	0.0070	0.9930	26.41
82.5	207,144	906	0.0044	0.9956	26.23
83.5	205,504	3,261	0.0159	0.9841	26.12
84.5	200,809	1,136	0.0057	0.9943	25.70
85.5	199,378	2,787	0.0140	0.9860	25.56
86.5	196,306	1,305	0.0067	0.9933	25.20
87.5	189,041	358	0.0019	0.9981	25.03
88.5	187,861	11,282	0.0601	0.9399	24.98
89.5	175,332	5,720	0.0326	0.9674	23.48
90.5	169,111	1,112	0.0066	0.9934	22.72
91.5	159,029	1,051	0.0066	0.9934	22.57
92.5	157,132		0.0000	1.0000	22.42
93.5	153,550	2,160	0.0141	0.9859	22.42
94.5	124,869		0.0000	1.0000	22.10
95.5	123,672		0.0000	1.0000	22.10
96.5	118,719	36	0.0003	0.9997	22.10
97.5	117,132		0.0000	1.0000	22.10
98.5	105,321		0.0000	1.0000	22.10
99.5	102,156		0.0000	1.0000	22.10
100.5	102,067		0.0000	1.0000	22.10
101.5	97,200		0.0000	1.0000	22.10
102.5	90,985		0.0000	1.0000	22.10
103.5	86,348		0.0000	1.0000	22.10
104.5	80,039		0.0000	1.0000	22.10
105.5	74,446		0.0000	1.0000	22.10
106.5	72,127		0.0000	1.0000	22.10
107.5	69,695		0.0000	1.0000	22.10
108.5	69,387		0.0000	1.0000	22.10
109.5	66,525		0.0000	1.0000	22.10
110.5	63,373		0.0000	1.0000	22.10
111.5	57,013		0.0000	1.0000	22.10
112.5	56,500		0.0000	1.0000	22.10
113.5	55,224		0.0000	1.0000	22.10
114.5	40,408		0.0000	1.0000	22.10
115.5	26,749		0.0000	1.0000	22.10
116.5	17,096		0.0000	1.0000	22.10
117.5	14,113		0.0000	1.0000	22.10
118.5	6,998		0.0000	1.0000	22.10

UGI UTILITIES, INC. - GAS DIVISION

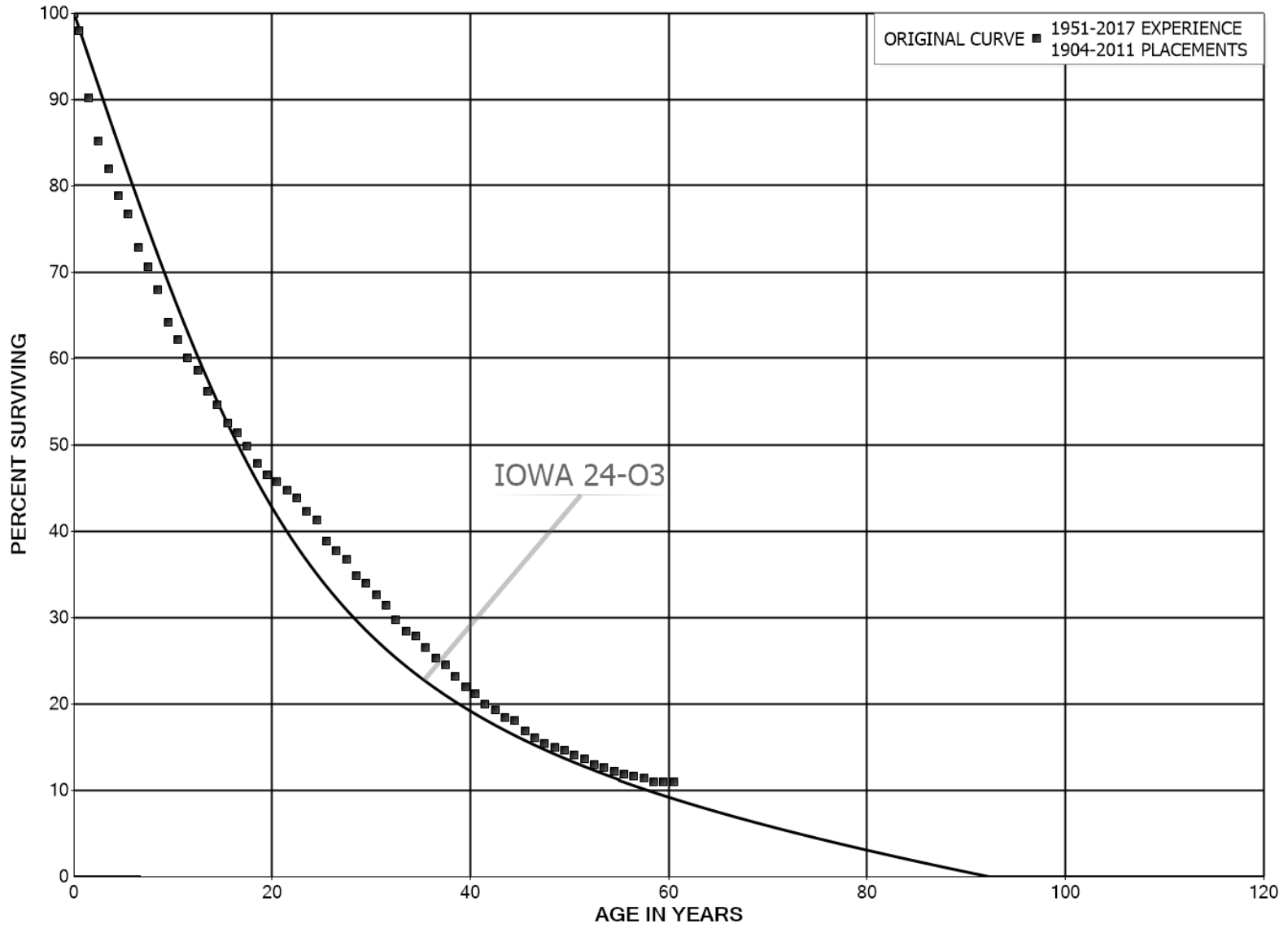
ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-1997			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	17		0.0000	1.0000	22.10
120.5	17		0.0000	1.0000	22.10
121.5	17		0.0000	1.0000	22.10
122.5					22.10



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	269,294	5,560	0.0206	0.9794	100.00
0.5	220,203	17,353	0.0788	0.9212	97.94
1.5	205,078	11,561	0.0564	0.9436	90.22
2.5	201,048	7,466	0.0371	0.9629	85.13
3.5	202,006	7,730	0.0383	0.9617	81.97
4.5	199,114	5,443	0.0273	0.9727	78.83
5.5	172,528	8,628	0.0500	0.9500	76.68
6.5	161,938	4,909	0.0303	0.9697	72.84
7.5	161,175	6,157	0.0382	0.9618	70.64
8.5	159,819	8,821	0.0552	0.9448	67.94
9.5	154,662	4,805	0.0311	0.9689	64.19
10.5	136,805	4,768	0.0349	0.9651	62.19
11.5	129,908	3,095	0.0238	0.9762	60.03
12.5	127,246	5,200	0.0409	0.9591	58.60
13.5	124,170	3,522	0.0284	0.9716	56.20
14.5	121,872	4,741	0.0389	0.9611	54.61
15.5	119,023	2,588	0.0217	0.9783	52.48
16.5	114,326	3,269	0.0286	0.9714	51.34
17.5	111,430	4,544	0.0408	0.9592	49.87
18.5	111,363	3,046	0.0274	0.9726	47.84
19.5	108,351	1,797	0.0166	0.9834	46.53
20.5	108,177	2,330	0.0215	0.9785	45.76
21.5	103,974	2,149	0.0207	0.9793	44.77
22.5	103,337	3,641	0.0352	0.9648	43.85
23.5	102,271	2,590	0.0253	0.9747	42.30
24.5	82,619	4,749	0.0575	0.9425	41.23
25.5	74,534	2,171	0.0291	0.9709	38.86
26.5	68,016	1,847	0.0272	0.9728	37.73
27.5	66,860	3,433	0.0513	0.9487	36.71
28.5	63,193	1,667	0.0264	0.9736	34.82
29.5	62,433	2,288	0.0367	0.9633	33.90
30.5	59,773	2,271	0.0380	0.9620	32.66
31.5	52,526	2,823	0.0537	0.9463	31.42
32.5	48,206	2,146	0.0445	0.9555	29.73
33.5	47,098	1,011	0.0215	0.9785	28.41
34.5	47,162	2,251	0.0477	0.9523	27.80
35.5	45,498	1,949	0.0428	0.9572	26.47
36.5	44,198	1,372	0.0310	0.9690	25.34
37.5	42,520	2,402	0.0565	0.9435	24.55
38.5	39,924	2,058	0.0516	0.9484	23.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	36,867	1,276	0.0346	0.9654	21.97	
40.5	36,251	2,227	0.0614	0.9386	21.21	
41.5	34,405	1,016	0.0295	0.9705	19.91	
42.5	33,331	1,507	0.0452	0.9548	19.32	
43.5	31,123	699	0.0225	0.9775	18.45	
44.5	30,541	2,083	0.0682	0.9318	18.03	
45.5	28,155	1,225	0.0435	0.9565	16.80	
46.5	27,133	1,153	0.0425	0.9575	16.07	
47.5	26,066	825	0.0316	0.9684	15.39	
48.5	25,196	424	0.0168	0.9832	14.90	
49.5	22,213	904	0.0407	0.9593	14.65	
50.5	21,375	587	0.0275	0.9725	14.05	
51.5	19,272	939	0.0487	0.9513	13.67	
52.5	18,348	469	0.0256	0.9744	13.00	
53.5	17,579	740	0.0421	0.9579	12.67	
54.5	16,681	339	0.0203	0.9797	12.14	
55.5	12,330	233	0.0189	0.9811	11.89	
56.5	11,082	224	0.0203	0.9797	11.66	
57.5	10,858	445	0.0410	0.9590	11.43	
58.5	10,412		0.0000	1.0000	10.96	
59.5	10,317		0.0000	1.0000	10.96	
60.5	10,317		0.0000	1.0000	10.96	
61.5	10,030	295	0.0294	0.9706	10.96	
62.5	9,735		0.0000	1.0000	10.64	
63.5	9,735	90	0.0092	0.9908	10.64	
64.5	9,645	100	0.0103	0.9897	10.54	
65.5	7,738		0.0000	1.0000	10.43	
66.5	2,533	144	0.0569	0.9431	10.43	
67.5	2,389		0.0000	1.0000	9.84	
68.5	2,079	26	0.0126	0.9874	9.84	
69.5	1,982	86	0.0431	0.9569	9.71	
70.5	1,520		0.0000	1.0000	9.29	
71.5	1,453		0.0000	1.0000	9.29	
72.5	1,304		0.0000	1.0000	9.29	
73.5	1,141		0.0000	1.0000	9.29	
74.5	1,141	125	0.1097	0.8903	9.29	
75.5	950		0.0000	1.0000	8.28	
76.5	886		0.0000	1.0000	8.28	
77.5	369	45	0.1219	0.8781	8.28	
78.5	324		0.0000	1.0000	7.27	

UGI UTILITIES, INC. - GAS DIVISION

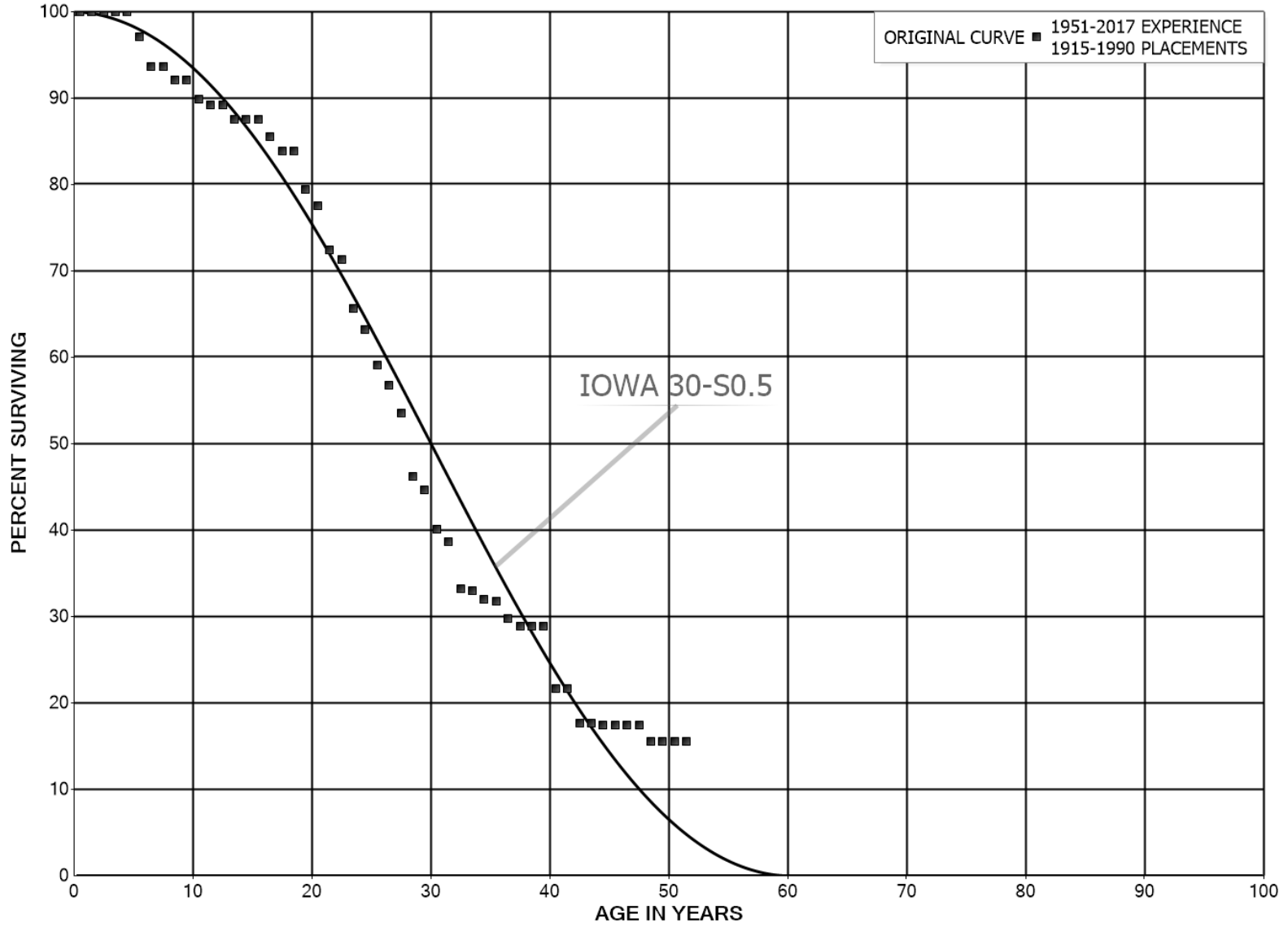
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	324		0.0000	1.0000	7.27
80.5	324		0.0000	1.0000	7.27
81.5	324		0.0000	1.0000	7.27
82.5	204		0.0000	1.0000	7.27
83.5	204		0.0000	1.0000	7.27
84.5	204		0.0000	1.0000	7.27
85.5	204		0.0000	1.0000	7.27
86.5	204		0.0000	1.0000	7.27
87.5					7.27



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-1990			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,460		0.0000	1.0000	100.00
0.5	175,328		0.0000	1.0000	100.00
1.5	181,181		0.0000	1.0000	100.00
2.5	205,120		0.0000	1.0000	100.00
3.5	227,373		0.0000	1.0000	100.00
4.5	161,797	4,806	0.0297	0.9703	100.00
5.5	161,642	5,635	0.0349	0.9651	97.03
6.5	164,399		0.0000	1.0000	93.65
7.5	165,996	2,747	0.0166	0.9834	93.65
8.5	179,096		0.0000	1.0000	92.10
9.5	184,703	4,472	0.0242	0.9758	92.10
10.5	192,576	1,581	0.0082	0.9918	89.87
11.5	190,730		0.0000	1.0000	89.13
12.5	191,771	3,443	0.0180	0.9820	89.13
13.5	195,306		0.0000	1.0000	87.53
14.5	189,605		0.0000	1.0000	87.53
15.5	194,891	4,513	0.0232	0.9768	87.53
16.5	200,655	3,867	0.0193	0.9807	85.50
17.5	198,328		0.0000	1.0000	83.85
18.5	196,907	10,517	0.0534	0.9466	83.85
19.5	192,486	4,410	0.0229	0.9771	79.38
20.5	195,439	13,099	0.0670	0.9330	77.56
21.5	185,866	2,644	0.0142	0.9858	72.36
22.5	184,374	14,873	0.0807	0.9193	71.33
23.5	171,548	6,346	0.0370	0.9630	65.58
24.5	167,708	10,816	0.0645	0.9355	63.15
25.5	162,968	6,639	0.0407	0.9593	59.08
26.5	156,329	8,695	0.0556	0.9444	56.67
27.5	146,595	20,126	0.1373	0.8627	53.52
28.5	126,833	4,238	0.0334	0.9666	46.17
29.5	122,595	12,485	0.1018	0.8982	44.63
30.5	107,237	3,822	0.0356	0.9644	40.08
31.5	103,415	14,619	0.1414	0.8586	38.65
32.5	88,796	771	0.0087	0.9913	33.19
33.5	88,025	2,691	0.0306	0.9694	32.90
34.5	85,334	364	0.0043	0.9957	31.90
35.5	85,470	5,595	0.0655	0.9345	31.76
36.5	79,875	2,318	0.0290	0.9710	29.68
37.5	73,862		0.0000	1.0000	28.82
38.5	73,862		0.0000	1.0000	28.82

UGI UTILITIES, INC. - GAS DIVISION

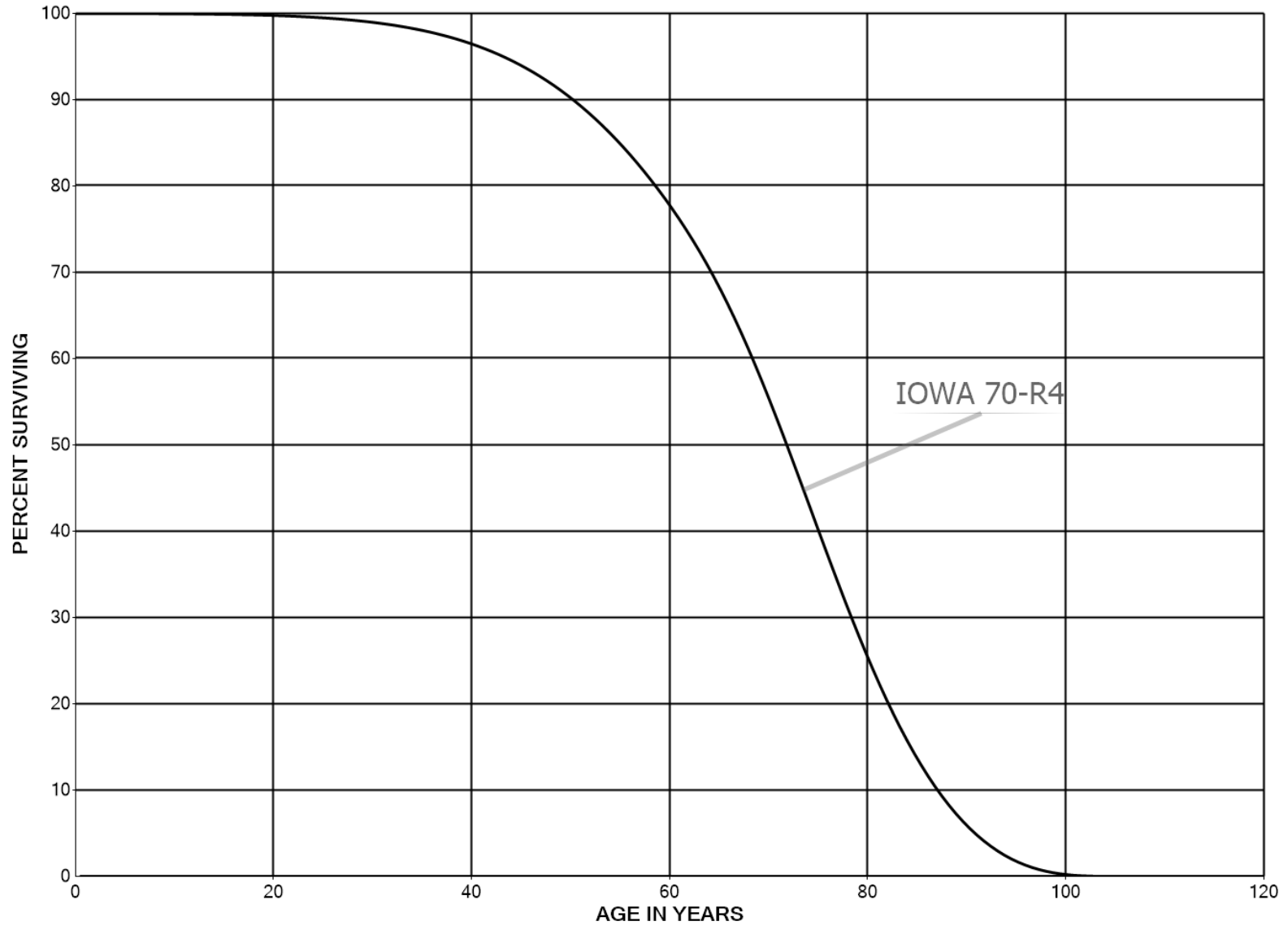
ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-1990			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,862	18,344	0.2484	0.7516	28.82
40.5	55,518	175	0.0032	0.9968	21.66
41.5	55,343	10,117	0.1828	0.8172	21.59
42.5	45,227		0.0000	1.0000	17.65
43.5	45,227	536	0.0118	0.9882	17.65
44.5	44,691		0.0000	1.0000	17.44
45.5	44,691		0.0000	1.0000	17.44
46.5	39,539		0.0000	1.0000	17.44
47.5	39,539	4,389	0.1110	0.8890	17.44
48.5	35,150		0.0000	1.0000	15.50
49.5	35,150	102	0.0029	0.9971	15.50
50.5	16,036		0.0000	1.0000	15.46
51.5	11,948		0.0000	1.0000	15.46
52.5	11,948		0.0000	1.0000	15.46
53.5	11,948		0.0000	1.0000	15.46
54.5	11,948		0.0000	1.0000	15.46
55.5	11,948		0.0000	1.0000	15.46
56.5	11,948		0.0000	1.0000	15.46
57.5	11,948		0.0000	1.0000	15.46
58.5	11,948		0.0000	1.0000	15.46
59.5	11,948		0.0000	1.0000	15.46
60.5	11,948		0.0000	1.0000	15.46
61.5	11,948		0.0000	1.0000	15.46
62.5					15.46

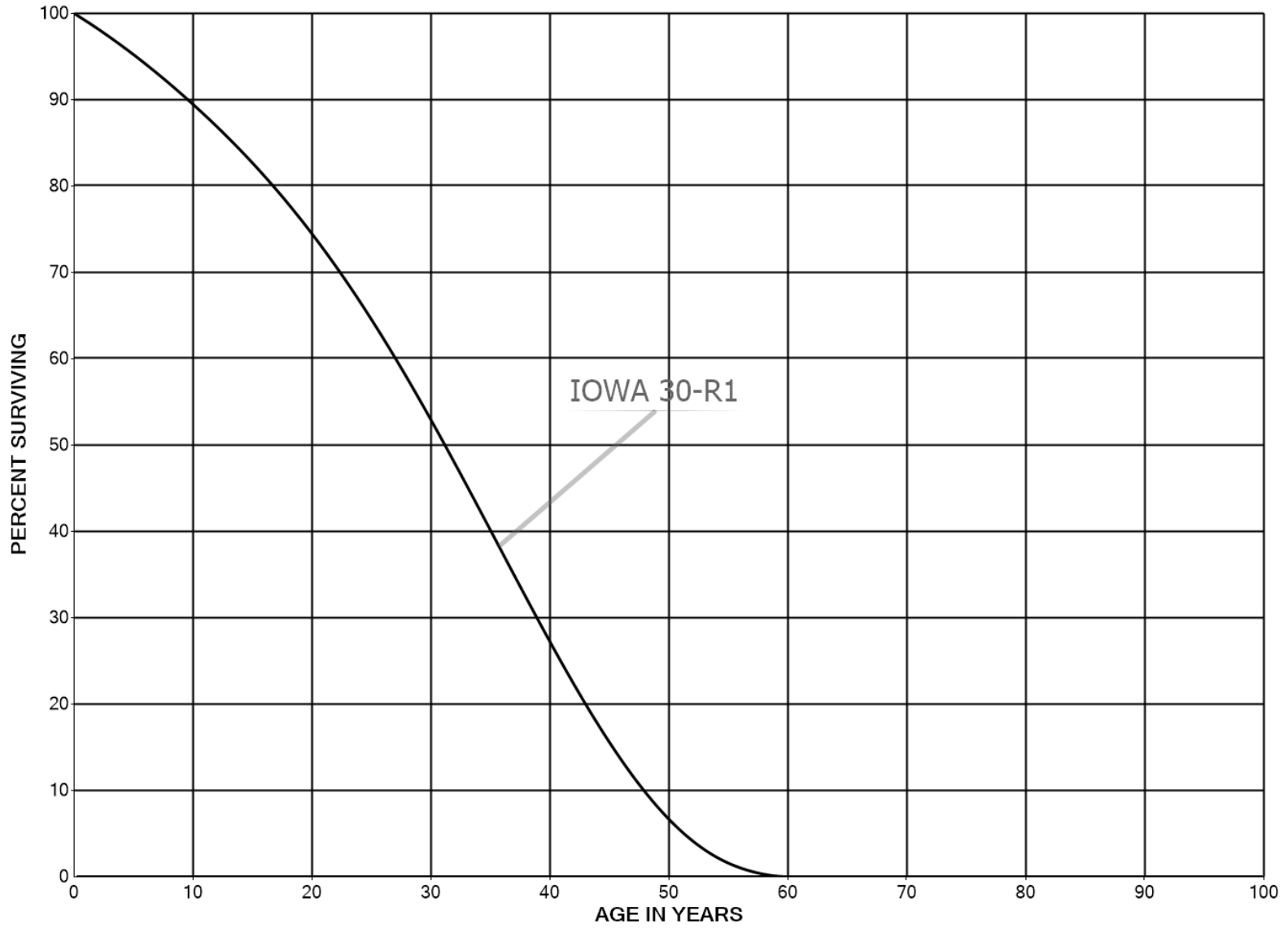


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 365.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



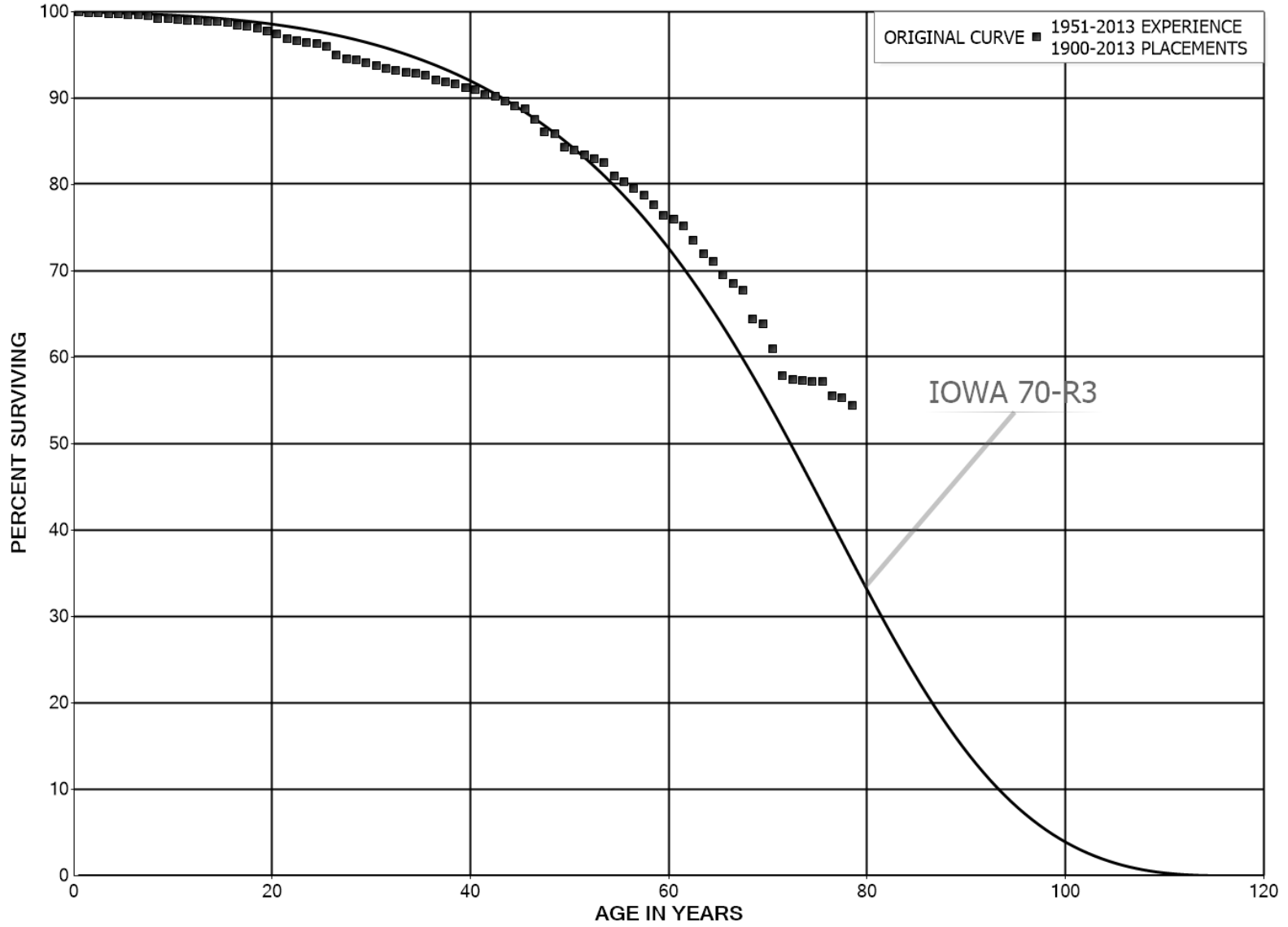


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 366 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 367 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,848,059	17,230	0.0004	0.9996	100.00
0.5	41,609,347	38,133	0.0009	0.9991	99.96
1.5	41,611,866	29,348	0.0007	0.9993	99.87
2.5	41,673,334	18,241	0.0004	0.9996	99.80
3.5	41,174,837	20,022	0.0005	0.9995	99.75
4.5	41,189,501	25,728	0.0006	0.9994	99.71
5.5	41,063,454	16,986	0.0004	0.9996	99.64
6.5	40,577,221	30,014	0.0007	0.9993	99.60
7.5	40,421,363	126,599	0.0031	0.9969	99.53
8.5	40,041,101	23,786	0.0006	0.9994	99.22
9.5	39,705,816	24,263	0.0006	0.9994	99.16
10.5	39,201,118	34,935	0.0009	0.9991	99.10
11.5	36,950,236	28,922	0.0008	0.9992	99.01
12.5	36,022,691	16,407	0.0005	0.9995	98.93
13.5	33,927,164	32,725	0.0010	0.9990	98.89
14.5	32,808,777	31,843	0.0010	0.9990	98.79
15.5	31,109,299	84,454	0.0027	0.9973	98.70
16.5	29,057,486	46,919	0.0016	0.9984	98.43
17.5	28,199,562	54,606	0.0019	0.9981	98.27
18.5	28,003,135	106,788	0.0038	0.9962	98.08
19.5	26,923,386	92,763	0.0034	0.9966	97.70
20.5	25,680,185	132,147	0.0051	0.9949	97.37
21.5	24,463,028	62,913	0.0026	0.9974	96.87
22.5	21,920,825	48,600	0.0022	0.9978	96.62
23.5	19,290,030	33,878	0.0018	0.9982	96.40
24.5	19,150,099	63,524	0.0033	0.9967	96.23
25.5	18,601,973	191,547	0.0103	0.9897	95.92
26.5	18,088,396	73,112	0.0040	0.9960	94.93
27.5	17,281,749	31,448	0.0018	0.9982	94.54
28.5	16,796,709	48,550	0.0029	0.9971	94.37
29.5	15,998,391	65,299	0.0041	0.9959	94.10
30.5	15,389,449	60,057	0.0039	0.9961	93.71
31.5	15,014,695	34,606	0.0023	0.9977	93.35
32.5	14,691,248	30,637	0.0021	0.9979	93.13
33.5	14,416,864	21,980	0.0015	0.9985	92.94
34.5	13,891,909	21,216	0.0015	0.9985	92.80
35.5	13,395,874	83,249	0.0062	0.9938	92.66
36.5	13,176,595	32,916	0.0025	0.9975	92.08
37.5	12,983,410	40,977	0.0032	0.9968	91.85
38.5	12,687,200	48,919	0.0039	0.9961	91.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,170,805	27,669	0.0023	0.9977	91.21
40.5	11,782,750	84,272	0.0072	0.9928	91.00
41.5	10,731,783	15,542	0.0014	0.9986	90.35
42.5	10,254,844	69,088	0.0067	0.9933	90.22
43.5	9,310,207	55,876	0.0060	0.9940	89.61
44.5	8,618,031	38,976	0.0045	0.9955	89.07
45.5	8,208,516	106,439	0.0130	0.9870	88.67
46.5	7,946,490	136,085	0.0171	0.9829	87.52
47.5	7,183,761	12,335	0.0017	0.9983	86.02
48.5	6,658,456	125,000	0.0188	0.9812	85.87
49.5	6,253,758	21,608	0.0035	0.9965	84.26
50.5	6,264,805	40,613	0.0065	0.9935	83.97
51.5	6,033,474	37,752	0.0063	0.9937	83.43
52.5	5,947,816	29,238	0.0049	0.9951	82.90
53.5	5,242,208	98,818	0.0189	0.9811	82.50
54.5	4,521,764	37,702	0.0083	0.9917	80.94
55.5	4,183,809	41,394	0.0099	0.9901	80.27
56.5	3,831,232	37,947	0.0099	0.9901	79.47
57.5	2,319,503	32,611	0.0141	0.9859	78.69
58.5	2,204,928	32,728	0.0148	0.9852	77.58
59.5	1,373,952	8,748	0.0064	0.9936	76.43
60.5	1,165,182	11,119	0.0095	0.9905	75.94
61.5	1,064,257	23,546	0.0221	0.9779	75.22
62.5	837,153	18,091	0.0216	0.9784	73.55
63.5	850,626	10,162	0.0119	0.9881	71.96
64.5	812,265	18,038	0.0222	0.9778	71.10
65.5	695,390	10,166	0.0146	0.9854	69.52
66.5	646,441	7,461	0.0115	0.9885	68.51
67.5	635,293	31,231	0.0492	0.9508	67.72
68.5	578,311	5,353	0.0093	0.9907	64.39
69.5	572,148	25,005	0.0437	0.9563	63.79
70.5	541,305	28,306	0.0523	0.9477	61.00
71.5	511,783	4,044	0.0079	0.9921	57.81
72.5	496,105	695	0.0014	0.9986	57.36
73.5	484,045	413	0.0009	0.9991	57.28
74.5	482,834	570	0.0012	0.9988	57.23
75.5	479,467	13,539	0.0282	0.9718	57.16
76.5	463,539	2,024	0.0044	0.9956	55.55
77.5	444,893	7,658	0.0172	0.9828	55.30
78.5	432,933	7,166	0.0166	0.9834	54.35

UGI UTILITIES, INC. - GAS DIVISION

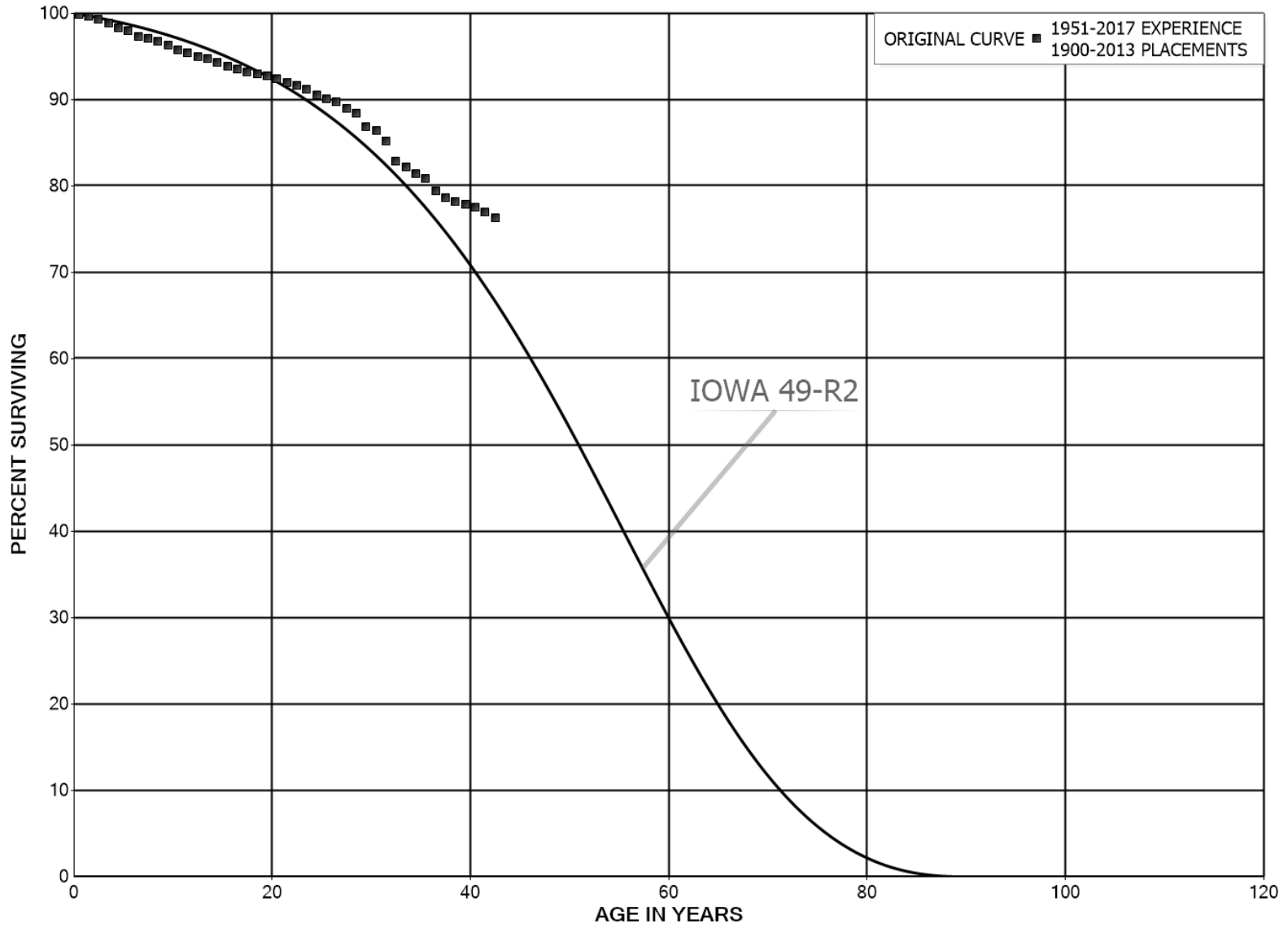
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	414,334	277	0.0007	0.9993	53.45	
80.5	409,160	1,689	0.0041	0.9959	53.42	
81.5	284,117	32,605	0.1148	0.8852	53.20	
82.5	251,215	1,179	0.0047	0.9953	47.09	
83.5	247,514	1,604	0.0065	0.9935	46.87	
84.5	218,380		0.0000	1.0000	46.57	
85.5	218,200	8,283	0.0380	0.9620	46.57	
86.5	207,746	1,815	0.0087	0.9913	44.80	
87.5	159,466	186	0.0012	0.9988	44.41	
88.5	157,923	867	0.0055	0.9945	44.36	
89.5	157,056	1,108	0.0071	0.9929	44.11	
90.5	155,947	3,306	0.0212	0.9788	43.80	
91.5	152,606	2,135	0.0140	0.9860	42.87	
92.5	150,470	3,562	0.0237	0.9763	42.27	
93.5	146,908		0.0000	1.0000	41.27	
94.5	146,908	764	0.0052	0.9948	41.27	
95.5	146,144		0.0000	1.0000	41.06	
96.5	146,144	189	0.0013	0.9987	41.06	
97.5	145,955		0.0000	1.0000	41.00	
98.5	145,878		0.0000	1.0000	41.00	
99.5	145,878		0.0000	1.0000	41.00	
100.5	144,140		0.0000	1.0000	41.00	
101.5	144,140		0.0000	1.0000	41.00	
102.5	144,140		0.0000	1.0000	41.00	
103.5	143,390		0.0000	1.0000	41.00	
104.5	143,390		0.0000	1.0000	41.00	
105.5	143,390		0.0000	1.0000	41.00	
106.5	134,660	1,763	0.0131	0.9869	41.00	
107.5	130,476		0.0000	1.0000	40.47	
108.5	130,476		0.0000	1.0000	40.47	
109.5	128,512		0.0000	1.0000	40.47	
110.5	95,314		0.0000	1.0000	40.47	
111.5	71,234		0.0000	1.0000	40.47	
112.5	71,234		0.0000	1.0000	40.47	
113.5					40.47	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,695,693	7,521	0.0011	0.9989	100.00
0.5	6,728,282	20,997	0.0031	0.9969	99.89
1.5	6,710,982	21,499	0.0032	0.9968	99.58
2.5	6,705,164	32,167	0.0048	0.9952	99.26
3.5	6,697,253	30,678	0.0046	0.9954	98.78
4.5	6,696,172	25,064	0.0037	0.9963	98.33
5.5	6,679,077	42,637	0.0064	0.9936	97.96
6.5	6,643,178	18,226	0.0027	0.9973	97.33
7.5	6,622,744	22,925	0.0035	0.9965	97.07
8.5	6,663,450	29,366	0.0044	0.9956	96.73
9.5	6,385,813	41,226	0.0065	0.9935	96.31
10.5	6,308,924	21,963	0.0035	0.9965	95.68
11.5	6,205,987	28,315	0.0046	0.9954	95.35
12.5	6,102,975	13,048	0.0021	0.9979	94.92
13.5	6,022,175	30,191	0.0050	0.9950	94.71
14.5	5,700,273	23,732	0.0042	0.9958	94.24
15.5	5,523,282	19,343	0.0035	0.9965	93.85
16.5	5,022,708	19,038	0.0038	0.9962	93.52
17.5	4,828,969	10,916	0.0023	0.9977	93.16
18.5	4,797,301	9,326	0.0019	0.9981	92.95
19.5	4,232,870	16,589	0.0039	0.9961	92.77
20.5	3,493,802	16,403	0.0047	0.9953	92.41
21.5	3,252,363	13,800	0.0042	0.9958	91.97
22.5	3,124,010	15,137	0.0048	0.9952	91.58
23.5	2,765,377	18,932	0.0068	0.9932	91.14
24.5	2,584,735	13,268	0.0051	0.9949	90.52
25.5	2,301,630	8,705	0.0038	0.9962	90.05
26.5	2,145,262	17,111	0.0080	0.9920	89.71
27.5	1,829,337	13,316	0.0073	0.9927	88.99
28.5	1,773,318	29,698	0.0167	0.9833	88.35
29.5	1,332,318	7,874	0.0059	0.9941	86.87
30.5	1,270,087	17,542	0.0138	0.9862	86.35
31.5	1,169,153	31,415	0.0269	0.9731	85.16
32.5	1,051,208	8,674	0.0083	0.9917	82.87
33.5	991,638	8,968	0.0090	0.9910	82.19
34.5	957,945	7,653	0.0080	0.9920	81.45
35.5	793,965	14,200	0.0179	0.9821	80.80
36.5	696,529	6,679	0.0096	0.9904	79.35
37.5	677,107	3,516	0.0052	0.9948	78.59
38.5	632,534	2,848	0.0045	0.9955	78.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	607,864	2,821	0.0046	0.9954	77.83	
40.5	590,798	3,562	0.0060	0.9940	77.47	
41.5	448,065	4,434	0.0099	0.9901	77.00	
42.5	414,054	1,433	0.0035	0.9965	76.24	
43.5	394,898	1,066	0.0027	0.9973	75.98	
44.5	378,183	1,003	0.0027	0.9973	75.77	
45.5	350,079	510	0.0015	0.9985	75.57	
46.5	319,280	2,640	0.0083	0.9917	75.46	
47.5	301,686	1,398	0.0046	0.9954	74.84	
48.5	268,860	770	0.0029	0.9971	74.49	
49.5	250,034	1,844	0.0074	0.9926	74.28	
50.5	229,844	1,321	0.0057	0.9943	73.73	
51.5	185,683	724	0.0039	0.9961	73.30	
52.5	167,467	3,050	0.0182	0.9818	73.02	
53.5	145,822	798	0.0055	0.9945	71.69	
54.5	139,886	614	0.0044	0.9956	71.30	
55.5	126,241	73	0.0006	0.9994	70.98	
56.5	120,746	517	0.0043	0.9957	70.94	
57.5	95,893	875	0.0091	0.9909	70.64	
58.5	85,192	183	0.0021	0.9979	69.99	
59.5	78,565	115	0.0015	0.9985	69.84	
60.5	64,876	165	0.0025	0.9975	69.74	
61.5	24,958		0.0000	1.0000	69.56	
62.5	17,416	41	0.0023	0.9977	69.56	
63.5	8,955		0.0000	1.0000	69.40	
64.5	3,011		0.0000	1.0000	69.40	
65.5	2,992	348	0.1162	0.8838	69.40	
66.5	2,644		0.0000	1.0000	61.34	
67.5	2,637	276	0.1046	0.8954	61.34	
68.5	2,361	67	0.0284	0.9716	54.92	
69.5	2,205	140	0.0635	0.9365	53.36	
70.5	1,787	65	0.0363	0.9637	49.97	
71.5	1,559	107	0.0685	0.9315	48.16	
72.5	1,278		0.0000	1.0000	44.86	
73.5	1,194		0.0000	1.0000	44.86	
74.5	986	47	0.0476	0.9524	44.86	
75.5	824	43	0.0522	0.9478	42.73	
76.5	781		0.0000	1.0000	40.50	
77.5	592		0.0000	1.0000	40.50	
78.5	392		0.0000	1.0000	40.50	

UGI UTILITIES, INC. - GAS DIVISION

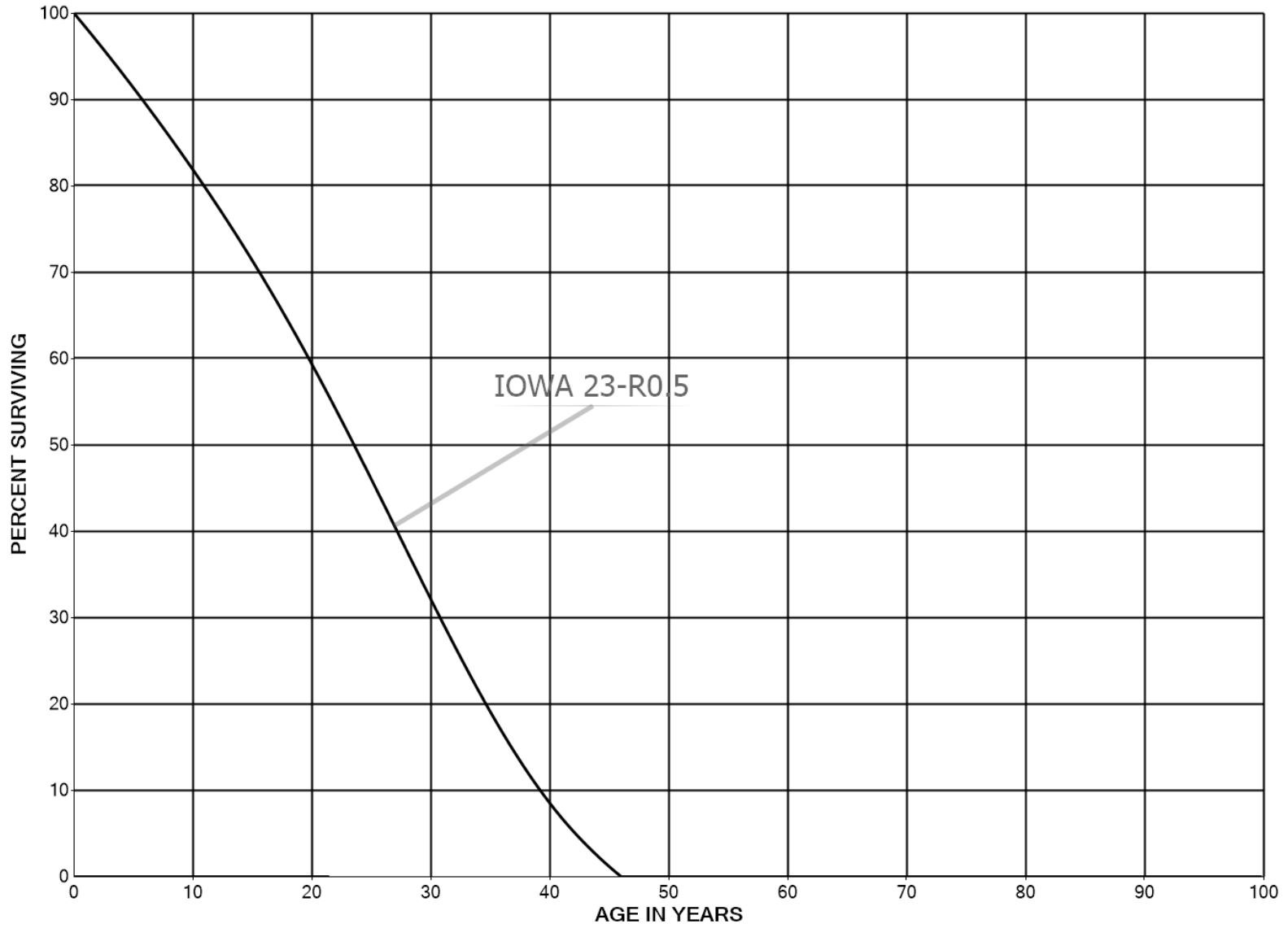
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	262		0.0000	1.0000	40.50	
80.5	198	89	0.4508	0.5492	40.50	
81.5	109		0.0000	1.0000	22.24	
82.5	108		0.0000	1.0000	22.24	
83.5	108		0.0000	1.0000	22.24	
84.5	108	65	0.5977	0.4023	22.24	
85.5	43		0.0000	1.0000	8.95	
86.5	43		0.0000	1.0000	8.95	
87.5	43		0.0000	1.0000	8.95	
88.5	43		0.0000	1.0000	8.95	
89.5	43		0.0000	1.0000	8.95	
90.5					8.95	
91.5						
92.5						
93.5						
94.5						
95.5	24,615		0.0000			
96.5	24,615		0.0000			
97.5	24,615		0.0000			
98.5	24,615		0.0000			
99.5	24,615		0.0000			
100.5	24,615		0.0000			
101.5	24,615		0.0000			
102.5						

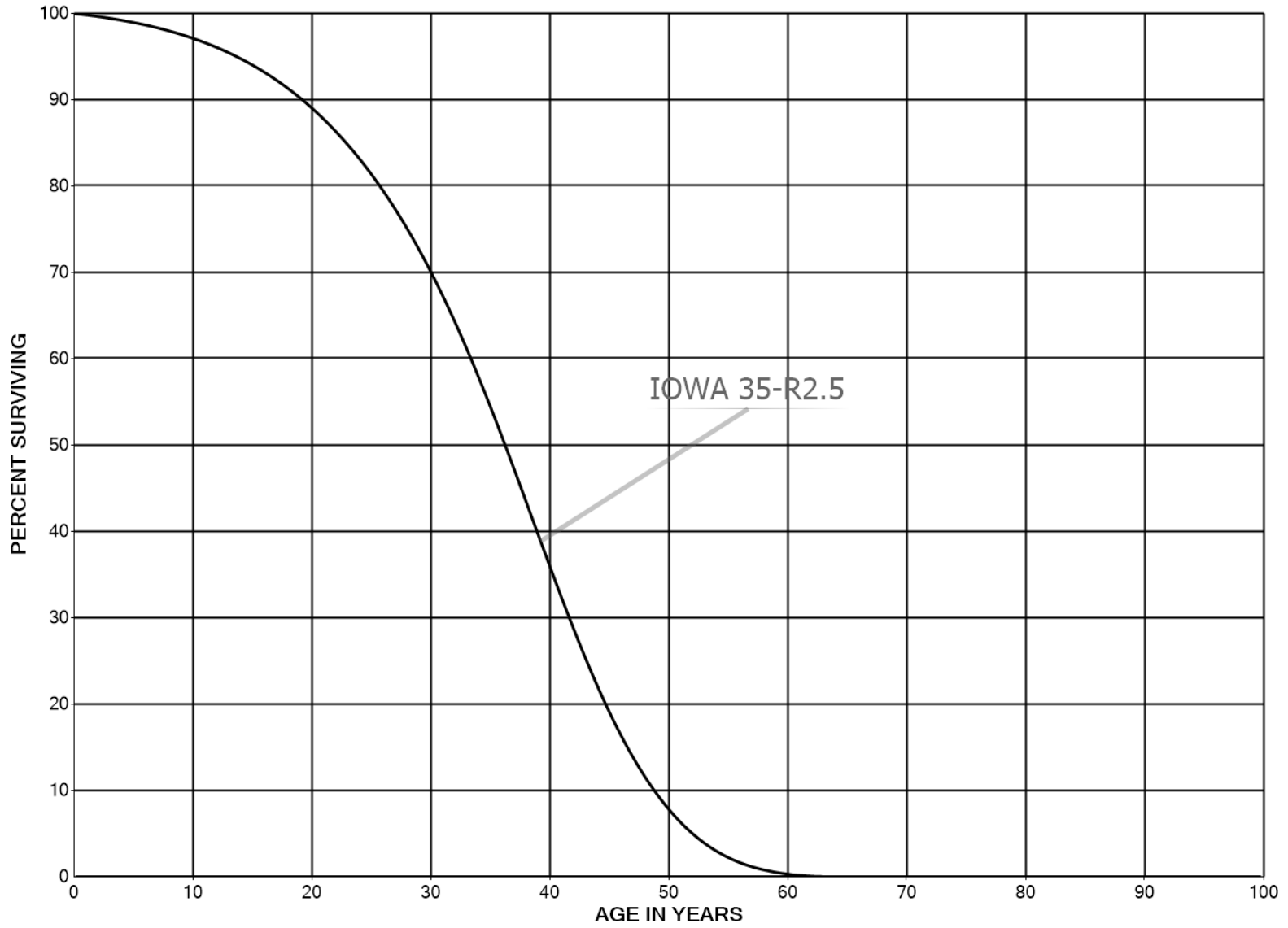


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 370 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



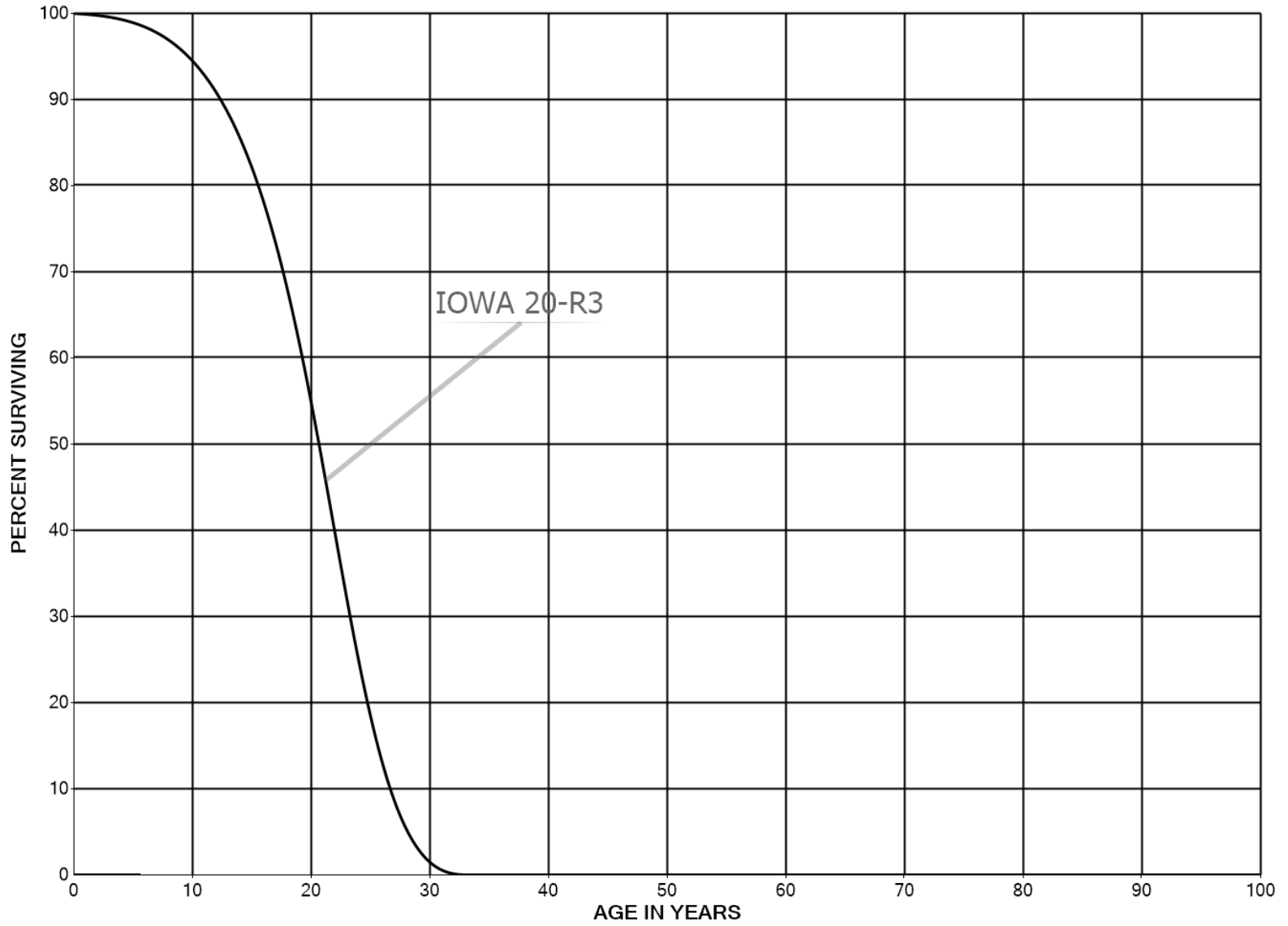


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371 OTHER EQUIPMENT
SMOOTH SURVIVOR CURVE



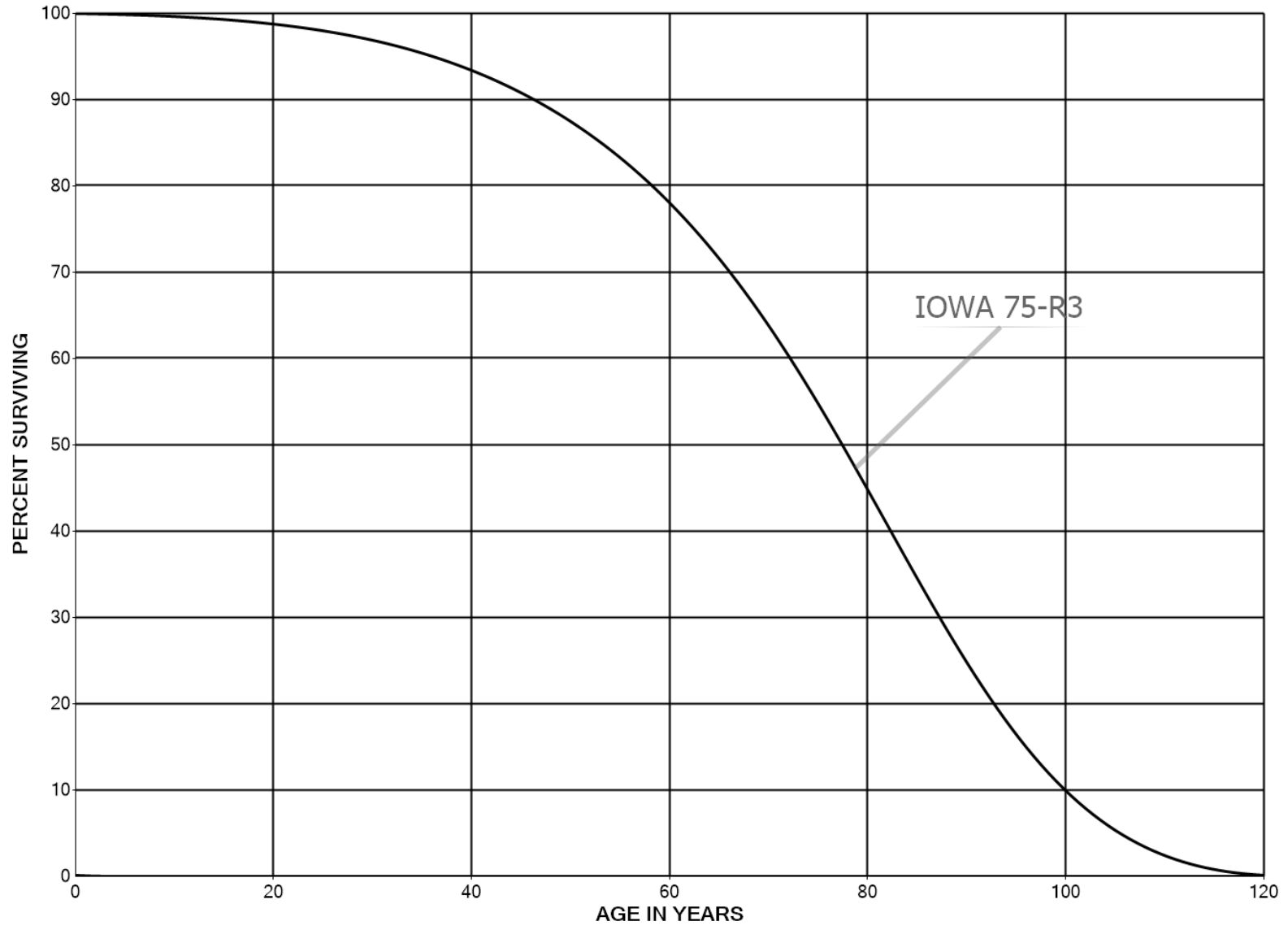


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371.1 TESTING EQUIPMENT
SMOOTH SURVIVOR CURVE



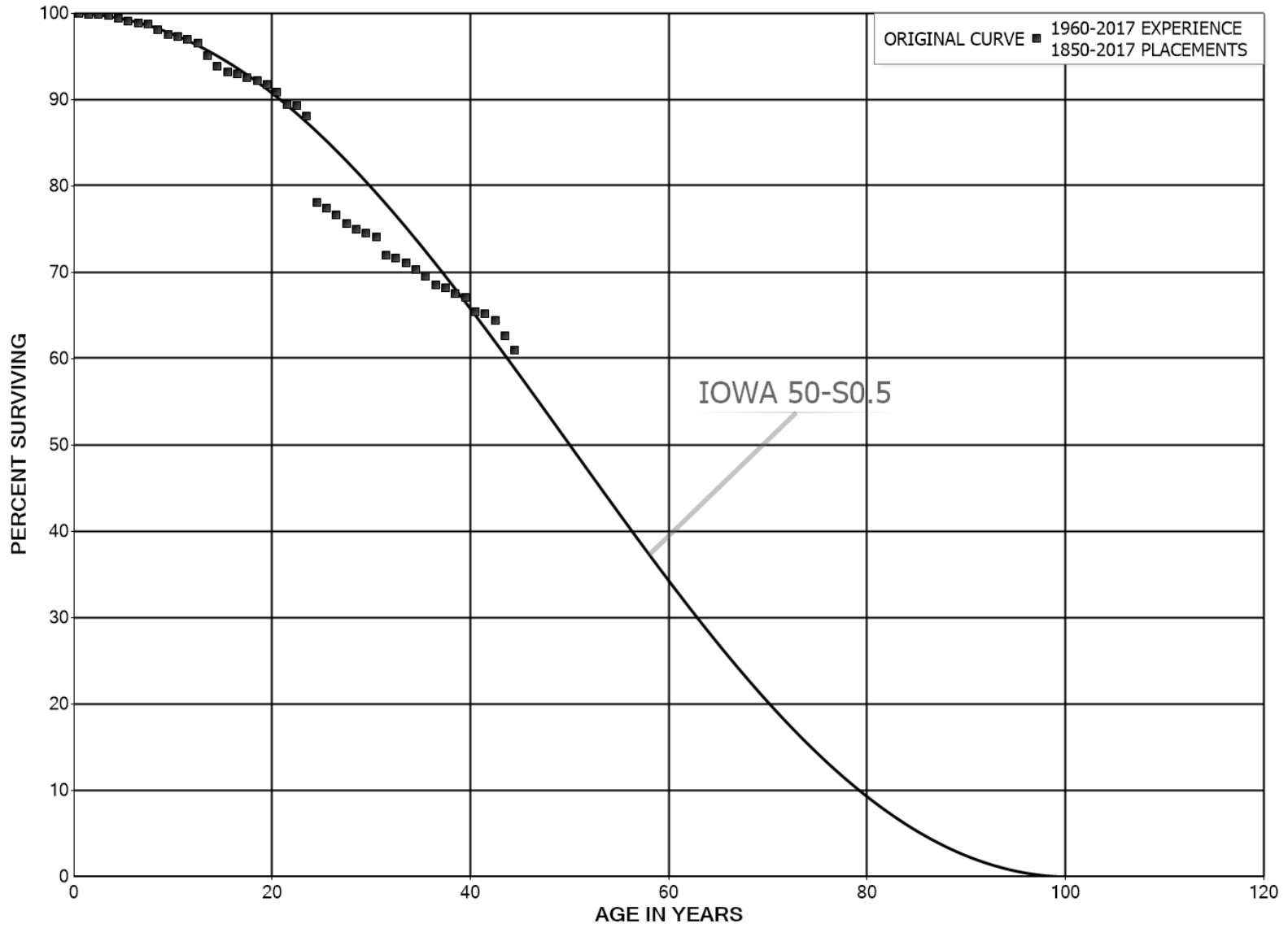


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 374.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,088,205	3,318	0.0008	0.9992	100.00
0.5	4,074,097	3,737	0.0009	0.9991	99.92
1.5	4,027,591		0.0000	1.0000	99.83
2.5	4,101,745	3,306	0.0008	0.9992	99.83
3.5	2,948,679	11,465	0.0039	0.9961	99.75
4.5	2,843,742	9,228	0.0032	0.9968	99.36
5.5	2,724,950	5,692	0.0021	0.9979	99.04
6.5	2,767,656	2,524	0.0009	0.9991	98.83
7.5	3,036,517	20,233	0.0067	0.9933	98.74
8.5	2,882,507	17,351	0.0060	0.9940	98.08
9.5	3,141,870	7,063	0.0022	0.9978	97.49
10.5	3,016,383	8,495	0.0028	0.9972	97.27
11.5	2,877,087	14,072	0.0049	0.9951	97.00
12.5	2,817,677	42,651	0.0151	0.9849	96.52
13.5	2,824,085	36,006	0.0127	0.9873	95.06
14.5	2,782,280	20,955	0.0075	0.9925	93.85
15.5	2,691,914	4,693	0.0017	0.9983	93.14
16.5	2,633,955	12,121	0.0046	0.9954	92.98
17.5	2,603,357	11,151	0.0043	0.9957	92.55
18.5	2,545,821	12,795	0.0050	0.9950	92.16
19.5	2,421,684	22,821	0.0094	0.9906	91.69
20.5	2,303,853	35,302	0.0153	0.9847	90.83
21.5	2,173,833	3,450	0.0016	0.9984	89.44
22.5	2,159,729	30,701	0.0142	0.9858	89.30
23.5	2,103,731	238,693	0.1135	0.8865	88.03
24.5	1,839,272	16,079	0.0087	0.9913	78.04
25.5	1,843,817	18,322	0.0099	0.9901	77.36
26.5	1,846,052	23,063	0.0125	0.9875	76.59
27.5	1,820,458	16,209	0.0089	0.9911	75.63
28.5	1,823,527	9,988	0.0055	0.9945	74.96
29.5	1,887,565	11,358	0.0060	0.9940	74.55
30.5	1,833,591	52,840	0.0288	0.9712	74.10
31.5	1,778,848	8,889	0.0050	0.9950	71.96
32.5	1,710,425	12,311	0.0072	0.9928	71.60
33.5	1,611,273	19,081	0.0118	0.9882	71.09
34.5	1,638,576	17,605	0.0107	0.9893	70.25
35.5	1,679,367	23,412	0.0139	0.9861	69.49
36.5	1,661,586	9,483	0.0057	0.9943	68.52
37.5	1,661,613	15,185	0.0091	0.9909	68.13
38.5	1,641,242	9,877	0.0060	0.9940	67.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,644,589	41,526	0.0253	0.9747	67.10
40.5	1,587,513	6,420	0.0040	0.9960	65.41
41.5	1,587,626	19,157	0.0121	0.9879	65.14
42.5	1,469,018	40,431	0.0275	0.9725	64.36
43.5	1,422,207	35,918	0.0253	0.9747	62.59
44.5	1,352,016	6,436	0.0048	0.9952	61.01
45.5	1,346,932	10,423	0.0077	0.9923	60.72
46.5	1,349,424	3,036	0.0023	0.9977	60.25
47.5	1,336,965	4,542	0.0034	0.9966	60.11
48.5	1,321,533	8,858	0.0067	0.9933	59.91
49.5	1,400,527	61,229	0.0437	0.9563	59.50
50.5	1,604,149	24,078	0.0150	0.9850	56.90
51.5	1,692,542	19,791	0.0117	0.9883	56.05
52.5	1,652,777	3,921	0.0024	0.9976	55.39
53.5	1,604,032	127	0.0001	0.9999	55.26
54.5	1,545,644	3,895	0.0025	0.9975	55.26
55.5	1,467,850	20,458	0.0139	0.9861	55.12
56.5	1,384,380	5,678	0.0041	0.9959	54.35
57.5	1,337,364	10,704	0.0080	0.9920	54.13
58.5	1,287,991	9,963	0.0077	0.9923	53.69
59.5	1,262,070	3,498	0.0028	0.9972	53.28
60.5	1,171,460	10,069	0.0086	0.9914	53.13
61.5	1,128,212	9,665	0.0086	0.9914	52.67
62.5	1,096,070	6,422	0.0059	0.9941	52.22
63.5	1,015,629	25,312	0.0249	0.9751	51.92
64.5	873,662	6,254	0.0072	0.9928	50.62
65.5	813,372	8,035	0.0099	0.9901	50.26
66.5	690,562	9,895	0.0143	0.9857	49.76
67.5	356,124	10,621	0.0298	0.9702	49.05
68.5	188,961	28,813	0.1525	0.8475	47.59
69.5	142,917	16,679	0.1167	0.8833	40.33
70.5	130,193	3,267	0.0251	0.9749	35.63
71.5	104,335	498	0.0048	0.9952	34.73
72.5	95,790	18	0.0002	0.9998	34.57
73.5	107,755		0.0000	1.0000	34.56
74.5	103,302		0.0000	1.0000	34.56
75.5	106,578	162	0.0015	0.9985	34.56
76.5	148,045	168	0.0011	0.9989	34.51
77.5	148,450	210	0.0014	0.9986	34.47
78.5	147,299		0.0000	1.0000	34.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	167,641	2,347	0.0140	0.9860	34.42	
80.5	161,079	249	0.0015	0.9985	33.94	
81.5	161,933	425	0.0026	0.9974	33.88	
82.5	161,508		0.0000	1.0000	33.80	
83.5	166,202		0.0000	1.0000	33.80	
84.5	162,005	256	0.0016	0.9984	33.80	
85.5	162,795	860	0.0053	0.9947	33.74	
86.5	178,293		0.0000	1.0000	33.56	
87.5	176,610		0.0000	1.0000	33.56	
88.5	175,130		0.0000	1.0000	33.56	
89.5	174,066		0.0000	1.0000	33.56	
90.5	145,253	882	0.0061	0.9939	33.56	
91.5	141,373		0.0000	1.0000	33.36	
92.5	116,958		0.0000	1.0000	33.36	
93.5	67,378		0.0000	1.0000	33.36	
94.5	66,667		0.0000	1.0000	33.36	
95.5	62,168		0.0000	1.0000	33.36	
96.5	44,760		0.0000	1.0000	33.36	
97.5	42,227		0.0000	1.0000	33.36	
98.5	41,235		0.0000	1.0000	33.36	
99.5	36,491		0.0000	1.0000	33.36	
100.5	31,236		0.0000	1.0000	33.36	
101.5	29,685		0.0000	1.0000	33.36	
102.5	29,683		0.0000	1.0000	33.36	
103.5	37,372		0.0000	1.0000	33.36	
104.5	36,372		0.0000	1.0000	33.36	
105.5	38,917		0.0000	1.0000	33.36	
106.5	39,412		0.0000	1.0000	33.36	
107.5	30,174		0.0000	1.0000	33.36	
108.5	29,111	9,167	0.3149	0.6851	33.36	
109.5	19,775		0.0000	1.0000	22.85	
110.5	19,775		0.0000	1.0000	22.85	
111.5	20,500	67	0.0033	0.9967	22.85	
112.5	19,112		0.0000	1.0000	22.78	
113.5	18,338		0.0000	1.0000	22.78	
114.5	18,338		0.0000	1.0000	22.78	
115.5	13,732	975	0.0710	0.9290	22.78	
116.5	12,322	418	0.0340	0.9660	21.16	
117.5	11,780	2,117	0.1797	0.8203	20.44	
118.5	9,155		0.0000	1.0000	16.77	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

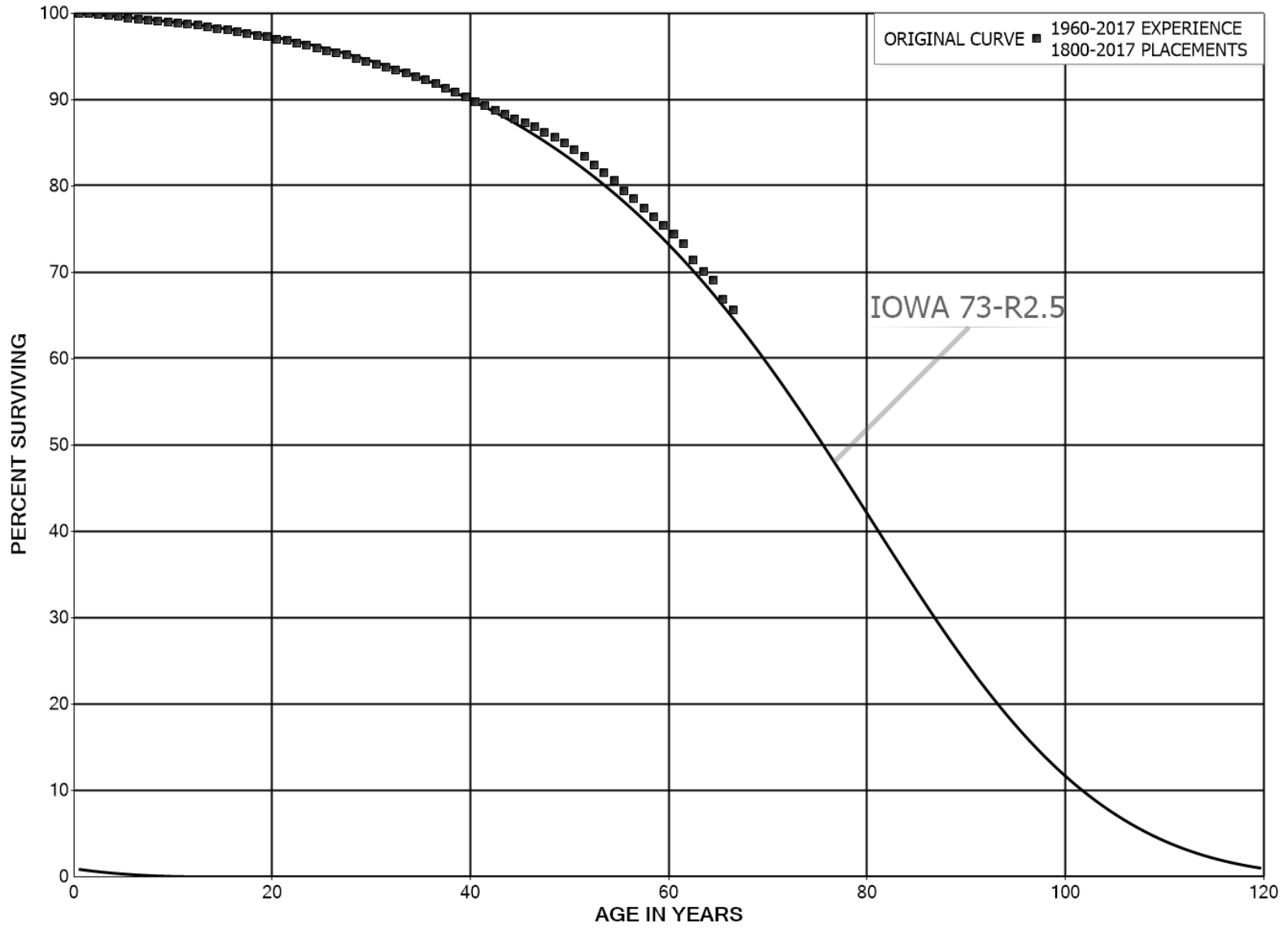
PLACEMENT BAND 1850-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8,996		0.0000	1.0000	16.77
120.5	8,817		0.0000	1.0000	16.77
121.5	8,817		0.0000	1.0000	16.77
122.5	6,256		0.0000	1.0000	16.77
123.5	6,256		0.0000	1.0000	16.77
124.5	6,256		0.0000	1.0000	16.77
125.5	6,256		0.0000	1.0000	16.77
126.5	5,556		0.0000	1.0000	16.77
127.5	5,556		0.0000	1.0000	16.77
128.5	1,363		0.0000	1.0000	16.77
129.5	1,363		0.0000	1.0000	16.77
130.5	1,363		0.0000	1.0000	16.77
131.5	1,363		0.0000	1.0000	16.77
132.5	1,436		0.0000	1.0000	16.77
133.5	1,436		0.0000	1.0000	16.77
134.5	1,436		0.0000	1.0000	16.77
135.5	1,436		0.0000	1.0000	16.77
136.5	1,436		0.0000	1.0000	16.77
137.5	1,436		0.0000	1.0000	16.77
138.5	1,436		0.0000	1.0000	16.77
139.5	1,436		0.0000	1.0000	16.77
140.5	1,436		0.0000	1.0000	16.77
141.5	1,436		0.0000	1.0000	16.77
142.5	1,436		0.0000	1.0000	16.77
143.5	1,436		0.0000	1.0000	16.77
144.5	1,436		0.0000	1.0000	16.77
145.5	1,436		0.0000	1.0000	16.77
146.5	1,436		0.0000	1.0000	16.77
147.5	1,436		0.0000	1.0000	16.77
148.5	1,436		0.0000	1.0000	16.77
149.5	1,363		0.0000	1.0000	16.77
150.5	2,795		0.0000	1.0000	16.77
151.5	2,811		0.0000	1.0000	16.77
152.5	2,811		0.0000	1.0000	16.77
153.5	2,811		0.0000	1.0000	16.77
154.5	2,811		0.0000	1.0000	16.77
155.5	2,795		0.0000	1.0000	16.77
156.5	2,795		0.0000	1.0000	16.77
157.5	2,795		0.0000	1.0000	16.77
158.5	2,795		0.0000	1.0000	16.77

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,795		0.0000	1.0000	16.77
160.5	2,795		0.0000	1.0000	16.77
161.5	2,795		0.0000	1.0000	16.77
162.5	2,795		0.0000	1.0000	16.77
163.5	2,795		0.0000	1.0000	16.77
164.5	2,795		0.0000	1.0000	16.77
165.5	2,795		0.0000	1.0000	16.77
166.5	2,795		0.0000	1.0000	16.77
167.5					16.77



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.1 MAINS - PRIMARILY STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1800-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,376,022,388	79,180	0.0001	0.9999	100.00
0.5	1,315,634,329	1,162,640	0.0009	0.9991	99.99
1.5	1,196,595,817	1,042,984	0.0009	0.9991	99.91
2.5	1,112,566,819	1,220,301	0.0011	0.9989	99.82
3.5	1,044,976,776	1,022,437	0.0010	0.9990	99.71
4.5	996,420,079	1,669,633	0.0017	0.9983	99.61
5.5	954,388,147	1,094,543	0.0011	0.9989	99.44
6.5	920,850,782	1,160,697	0.0013	0.9987	99.33
7.5	894,226,017	1,271,638	0.0014	0.9986	99.21
8.5	866,277,582	742,488	0.0009	0.9991	99.06
9.5	841,215,215	1,136,551	0.0014	0.9986	98.98
10.5	813,300,230	1,220,518	0.0015	0.9985	98.85
11.5	781,229,932	1,026,578	0.0013	0.9987	98.70
12.5	744,297,984	1,367,155	0.0018	0.9982	98.57
13.5	708,494,259	1,138,223	0.0016	0.9984	98.39
14.5	679,153,851	1,345,193	0.0020	0.9980	98.23
15.5	652,421,785	1,210,345	0.0019	0.9981	98.03
16.5	625,722,420	1,358,734	0.0022	0.9978	97.85
17.5	589,213,251	1,257,630	0.0021	0.9979	97.64
18.5	567,110,989	1,160,434	0.0020	0.9980	97.43
19.5	535,953,720	1,269,277	0.0024	0.9976	97.23
20.5	495,286,515	1,043,456	0.0021	0.9979	97.00
21.5	459,085,944	1,492,826	0.0033	0.9967	96.80
22.5	426,441,390	1,015,784	0.0024	0.9976	96.48
23.5	404,407,553	1,266,818	0.0031	0.9969	96.25
24.5	389,169,528	1,161,635	0.0030	0.9970	95.95
25.5	369,304,509	1,064,007	0.0029	0.9971	95.66
26.5	349,780,369	975,646	0.0028	0.9972	95.39
27.5	322,226,316	1,275,518	0.0040	0.9960	95.12
28.5	295,997,367	1,129,919	0.0038	0.9962	94.75
29.5	270,713,800	945,595	0.0035	0.9965	94.39
30.5	253,767,133	897,093	0.0035	0.9965	94.06
31.5	237,936,509	823,436	0.0035	0.9965	93.72
32.5	225,899,910	884,264	0.0039	0.9961	93.40
33.5	215,827,538	863,364	0.0040	0.9960	93.03
34.5	208,588,002	772,330	0.0037	0.9963	92.66
35.5	192,449,098	1,045,801	0.0054	0.9946	92.32
36.5	178,042,783	942,664	0.0053	0.9947	91.82
37.5	162,367,183	923,504	0.0057	0.9943	91.33
38.5	152,769,231	862,412	0.0056	0.9944	90.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1800-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	145,310,834	859,160	0.0059	0.9941	90.30
40.5	138,738,307	795,710	0.0057	0.9943	89.76
41.5	133,401,087	736,879	0.0055	0.9945	89.25
42.5	127,456,303	617,278	0.0048	0.9952	88.76
43.5	121,685,267	770,618	0.0063	0.9937	88.33
44.5	115,399,596	594,897	0.0052	0.9948	87.77
45.5	107,164,130	617,525	0.0058	0.9942	87.31
46.5	100,537,811	690,679	0.0069	0.9931	86.81
47.5	93,770,867	676,355	0.0072	0.9928	86.21
48.5	85,598,222	600,021	0.0070	0.9930	85.59
49.5	77,484,611	718,891	0.0093	0.9907	84.99
50.5	70,699,820	700,736	0.0099	0.9901	84.20
51.5	64,188,613	760,665	0.0119	0.9881	83.37
52.5	57,989,584	621,928	0.0107	0.9893	82.38
53.5	51,507,943	538,788	0.0105	0.9895	81.50
54.5	46,259,822	720,300	0.0156	0.9844	80.65
55.5	42,371,007	477,606	0.0113	0.9887	79.39
56.5	38,608,959	528,679	0.0137	0.9863	78.50
57.5	34,416,730	440,267	0.0128	0.9872	77.42
58.5	30,908,863	421,110	0.0136	0.9864	76.43
59.5	27,320,491	351,266	0.0129	0.9871	75.39
60.5	23,619,073	370,595	0.0157	0.9843	74.42
61.5	20,624,660	520,045	0.0252	0.9748	73.25
62.5	18,722,377	357,106	0.0191	0.9809	71.40
63.5	16,908,359	237,739	0.0141	0.9859	70.04
64.5	15,313,804	491,321	0.0321	0.9679	69.06
65.5	13,814,865	249,686	0.0181	0.9819	66.84
66.5	13,089,301	355,180	0.0271	0.9729	65.63
67.5	10,994,047	212,762	0.0194	0.9806	63.85
68.5	10,529,226	256,625	0.0244	0.9756	62.62
69.5	10,112,360	255,050	0.0252	0.9748	61.09
70.5	9,750,153	193,428	0.0198	0.9802	59.55
71.5	9,144,688	193,787	0.0212	0.9788	58.37
72.5	9,038,421	228,533	0.0253	0.9747	57.13
73.5	8,765,417	202,792	0.0231	0.9769	55.69
74.5	8,554,234	198,679	0.0232	0.9768	54.40
75.5	8,347,235	171,947	0.0206	0.9794	53.14
76.5	8,098,486	163,194	0.0202	0.9798	52.04
77.5	7,934,760	167,130	0.0211	0.9789	50.99
78.5	7,737,607	139,885	0.0181	0.9819	49.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1800-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,588,304	153,607	0.0202	0.9798	49.02	
80.5	7,460,598	173,540	0.0233	0.9767	48.02	
81.5	7,231,771	173,764	0.0240	0.9760	46.91	
82.5	7,043,707	160,251	0.0228	0.9772	45.78	
83.5	6,845,740	244,180	0.0357	0.9643	44.74	
84.5	6,581,785	216,940	0.0330	0.9670	43.14	
85.5	6,274,525	174,096	0.0277	0.9723	41.72	
86.5	5,670,282	211,704	0.0373	0.9627	40.56	
87.5	4,966,496	165,387	0.0333	0.9667	39.05	
88.5	4,551,184	158,296	0.0348	0.9652	37.75	
89.5	4,154,011	101,294	0.0244	0.9756	36.44	
90.5	3,884,849	160,997	0.0414	0.9586	35.55	
91.5	3,310,785	79,014	0.0239	0.9761	34.07	
92.5	3,056,387	123,076	0.0403	0.9597	33.26	
93.5	2,512,265	117,571	0.0468	0.9532	31.92	
94.5	2,271,039	81,424	0.0359	0.9641	30.43	
95.5	2,060,418	49,360	0.0240	0.9760	29.34	
96.5	1,920,251	39,979	0.0208	0.9792	28.63	
97.5	1,835,541	41,561	0.0226	0.9774	28.04	
98.5	1,755,246	34,277	0.0195	0.9805	27.40	
99.5	1,722,494	51,635	0.0300	0.9700	26.87	
100.5	1,624,636	44,692	0.0275	0.9725	26.06	
101.5	1,534,707	38,334	0.0250	0.9750	25.35	
102.5	1,440,995	40,705	0.0282	0.9718	24.71	
103.5	1,336,893	47,039	0.0352	0.9648	24.01	
104.5	1,261,925	45,660	0.0362	0.9638	23.17	
105.5	1,169,829	60,058	0.0513	0.9487	22.33	
106.5	1,053,385	48,021	0.0456	0.9544	21.18	
107.5	965,035	136,226	0.1412	0.8588	20.22	
108.5	807,438	31,217	0.0387	0.9613	17.36	
109.5	724,759	38,450	0.0531	0.9469	16.69	
110.5	655,739	33,167	0.0506	0.9494	15.81	
111.5	596,552	25,081	0.0420	0.9580	15.01	
112.5	549,007	54,132	0.0986	0.9014	14.38	
113.5	467,106	16,712	0.0358	0.9642	12.96	
114.5	430,323	21,455	0.0499	0.9501	12.50	
115.5	400,849	17,421	0.0435	0.9565	11.87	
116.5	362,556	22,253	0.0614	0.9386	11.36	
117.5	311,470	9,632	0.0309	0.9691	10.66	
118.5	290,827	11,179	0.0384	0.9616	10.33	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1800-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	272,926	10,972	0.0402	0.9598	9.93
120.5	255,700	15,024	0.0588	0.9412	9.53
121.5	230,561	11,984	0.0520	0.9480	8.97
122.5	213,462	15,170	0.0711	0.9289	8.51
123.5	195,794	9,211	0.0470	0.9530	7.90
124.5	183,477	5,491	0.0299	0.9701	7.53
125.5	176,254	6,001	0.0340	0.9660	7.31
126.5	166,792	8,207	0.0492	0.9508	7.06
127.5	155,939	6,804	0.0436	0.9564	6.71
128.5	147,945	7,836	0.0530	0.9470	6.42
129.5	137,155	6,777	0.0494	0.9506	6.08
130.5	130,251	5,200	0.0399	0.9601	5.78
131.5	121,044	3,238	0.0268	0.9732	5.55
132.5	116,833	4,664	0.0399	0.9601	5.40
133.5	111,987	4,335	0.0387	0.9613	5.18
134.5	105,821	5,217	0.0493	0.9507	4.98
135.5	98,449	3,138	0.0319	0.9681	4.74
136.5	93,587	7,923	0.0847	0.9153	4.58
137.5	84,222	5,855	0.0695	0.9305	4.20
138.5	78,209	4,840	0.0619	0.9381	3.91
139.5	71,825	3,505	0.0488	0.9512	3.66
140.5	67,023	8,832	0.1318	0.8682	3.48
141.5	57,001	3,847	0.0675	0.9325	3.03
142.5	52,973	11,480	0.2167	0.7833	2.82
143.5	41,413	7,782	0.1879	0.8121	2.21
144.5	30,092	2,140	0.0711	0.9289	1.79
145.5	25,172	1,903	0.0756	0.9244	1.67
146.5	22,818	2,525	0.1106	0.8894	1.54
147.5	18,064	1,435	0.0795	0.9205	1.37
148.5	16,479	14,594	0.8856	0.1144	1.26
149.5	15,285	392	0.0256	0.9744	0.14
150.5	14,620	113	0.0077	0.9923	0.14
151.5	14,507	1,042	0.0718	0.9282	0.14
152.5	13,350	1,307	0.0979	0.9021	0.13
153.5	12,043	1,024	0.0850	0.9150	0.12
154.5	11,019	1,120	0.1016	0.8984	0.11
155.5	9,899	410	0.0414	0.9586	0.10
156.5	9,490	1,399	0.1474	0.8526	0.09
157.5	5,822	512	0.0880	0.9120	0.08
158.5	5,307	1,175	0.2214	0.7786	0.07

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

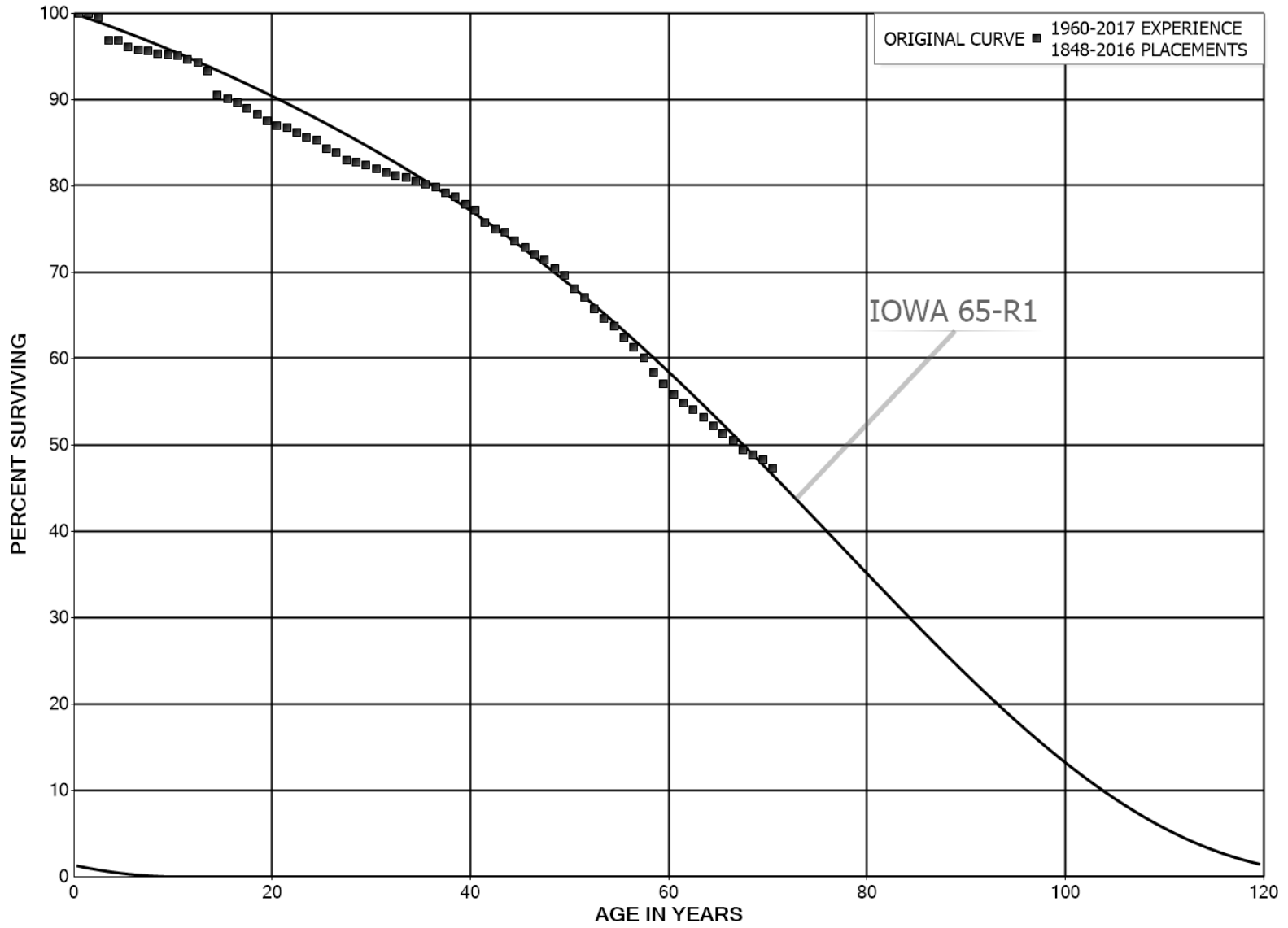
PLACEMENT BAND 1800-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
159.5	3,841	345	0.0897	0.9103	0.06	
160.5	3,497	1,778	0.5086	0.4914	0.05	
161.5	1,718	1,149	0.6685	0.3315	0.02	
162.5	570	389	0.6824	0.3176	0.01	
163.5	181	46	0.2516	0.7484	0.00	
164.5	135	85	0.6266	0.3734	0.00	
165.5	51		0.0000	1.0000	0.00	
166.5	51		0.0000	1.0000	0.00	
167.5	51	1	0.0142	0.9858	0.00	
168.5	50		0.0000	1.0000	0.00	
169.5	50		0.0000	1.0000	0.00	
170.5	50		0.0000	1.0000	0.00	
171.5	50		0.0000	1.0000	0.00	
172.5	50		0.0000	1.0000	0.00	
173.5	50		0.0000	1.0000	0.00	
174.5	50		0.0000	1.0000	0.00	
175.5	50		0.0000	1.0000	0.00	
176.5	50		0.0000	1.0000	0.00	
177.5	50		0.0000	1.0000	0.00	
178.5	50		0.0000	1.0000	0.00	
179.5	50		0.0000	1.0000	0.00	
180.5	50		0.0000	1.0000	0.00	
181.5	50		0.0000	1.0000	0.00	
182.5	50		0.0000	1.0000	0.00	
183.5	50		0.0000	1.0000	0.00	
184.5	50		0.0000	1.0000	0.00	
185.5	50		0.0000	1.0000	0.00	
186.5	50		0.0000	1.0000	0.00	
187.5	50		0.0000	1.0000	0.00	
188.5	50		0.0000	1.0000	0.00	
189.5	50		0.0000	1.0000	0.00	
190.5	50		0.0000	1.0000	0.00	
191.5	50		0.0000	1.0000	0.00	
192.5	50		0.0000	1.0000	0.00	
193.5	50		0.0000	1.0000	0.00	
194.5	50		0.0000	1.0000	0.00	
195.5	50		0.0000	1.0000	0.00	
196.5	50		0.0000	1.0000	0.00	
197.5	50		0.0000	1.0000	0.00	
198.5	50		0.0000	1.0000	0.00	

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.1 MAINS - PRIMARILY STEEL
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1800-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
199.5	50		0.0000	1.0000	0.00
200.5	50		0.0000	1.0000	0.00
201.5	50		0.0000	1.0000	0.00
202.5	50		0.0000	1.0000	0.00
203.5	50		0.0000	1.0000	0.00
204.5	50		0.0000	1.0000	0.00
205.5	50		0.0000	1.0000	0.00
206.5	50		0.0000	1.0000	0.00
207.5	50	50	1.0000		0.00
208.5					



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.2 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2016

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,340		0.0000	1.0000	100.00
0.5	417,047		0.0000	1.0000	100.00
1.5	686,486	3,376	0.0049	0.9951	100.00
2.5	999,617	26,728	0.0267	0.9733	99.51
3.5	1,231,967	525	0.0004	0.9996	96.85
4.5	1,437,913	11,504	0.0080	0.9920	96.81
5.5	1,643,312	5,158	0.0031	0.9969	96.03
6.5	1,911,000	2,734	0.0014	0.9986	95.73
7.5	2,108,714	6,671	0.0032	0.9968	95.59
8.5	2,302,901	1,972	0.0009	0.9991	95.29
9.5	2,511,213	3,127	0.0012	0.9988	95.21
10.5	2,677,251	14,625	0.0055	0.9945	95.09
11.5	2,791,786	8,394	0.0030	0.9970	94.57
12.5	2,903,598	31,594	0.0109	0.9891	94.29
13.5	2,934,288	86,763	0.0296	0.9704	93.26
14.5	2,873,867	13,462	0.0047	0.9953	90.50
15.5	2,878,337	15,246	0.0053	0.9947	90.08
16.5	2,926,102	21,862	0.0075	0.9925	89.60
17.5	2,935,995	19,803	0.0067	0.9933	88.93
18.5	3,001,136	26,985	0.0090	0.9910	88.33
19.5	3,014,954	18,325	0.0061	0.9939	87.54
20.5	3,040,046	9,333	0.0031	0.9969	87.01
21.5	3,067,923	18,431	0.0060	0.9940	86.74
22.5	3,077,259	21,917	0.0071	0.9929	86.22
23.5	3,080,393	12,031	0.0039	0.9961	85.60
24.5	3,079,582	34,170	0.0111	0.9889	85.27
25.5	3,053,713	16,511	0.0054	0.9946	84.32
26.5	3,076,526	33,572	0.0109	0.9891	83.87
27.5	3,068,839	9,579	0.0031	0.9969	82.95
28.5	3,108,809	10,891	0.0035	0.9965	82.69
29.5	3,237,599	16,633	0.0051	0.9949	82.40
30.5	3,429,653	18,628	0.0054	0.9946	81.98
31.5	3,610,043	15,311	0.0042	0.9958	81.54
32.5	3,814,081	8,873	0.0023	0.9977	81.19
33.5	4,095,185	26,216	0.0064	0.9936	81.00
34.5	4,372,461	19,307	0.0044	0.9956	80.48
35.5	4,876,394	18,656	0.0038	0.9962	80.13
36.5	5,197,717	43,775	0.0084	0.9916	79.82
37.5	5,300,260	29,004	0.0055	0.9945	79.15
38.5	5,346,838	56,405	0.0105	0.9895	78.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,378,921	45,417	0.0084	0.9916	77.88
40.5	5,392,840	106,710	0.0198	0.9802	77.23
41.5	5,323,657	51,809	0.0097	0.9903	75.70
42.5	5,346,569	26,553	0.0050	0.9950	74.96
43.5	5,415,071	71,600	0.0132	0.9868	74.59
44.5	5,419,761	55,266	0.0102	0.9898	73.60
45.5	5,397,712	59,045	0.0109	0.9891	72.85
46.5	5,370,661	49,771	0.0093	0.9907	72.06
47.5	5,383,675	78,203	0.0145	0.9855	71.39
48.5	5,348,540	54,614	0.0102	0.9898	70.35
49.5	5,350,780	121,699	0.0227	0.9773	69.63
50.5	5,283,774	73,442	0.0139	0.9861	68.05
51.5	5,267,029	107,777	0.0205	0.9795	67.10
52.5	5,206,850	88,984	0.0171	0.9829	65.73
53.5	5,188,190	75,165	0.0145	0.9855	64.61
54.5	5,170,494	102,717	0.0199	0.9801	63.67
55.5	5,119,160	90,862	0.0177	0.9823	62.41
56.5	5,078,108	101,285	0.0199	0.9801	61.30
57.5	5,007,156	142,549	0.0285	0.9715	60.08
58.5	4,761,850	104,432	0.0219	0.9781	58.37
59.5	4,596,256	99,511	0.0217	0.9783	57.09
60.5	4,379,576	75,308	0.0172	0.9828	55.85
61.5	4,176,343	67,031	0.0161	0.9839	54.89
62.5	4,005,817	65,398	0.0163	0.9837	54.01
63.5	3,864,841	72,164	0.0187	0.9813	53.13
64.5	3,689,487	57,730	0.0156	0.9844	52.13
65.5	3,571,522	59,055	0.0165	0.9835	51.32
66.5	3,449,326	75,274	0.0218	0.9782	50.47
67.5	3,300,272	36,590	0.0111	0.9889	49.37
68.5	3,244,695	33,170	0.0102	0.9898	48.82
69.5	3,182,535	65,063	0.0204	0.9796	48.32
70.5	3,082,983	35,336	0.0115	0.9885	47.33
71.5	3,049,210	35,541	0.0117	0.9883	46.79
72.5	3,022,895	47,143	0.0156	0.9844	46.25
73.5	2,993,113	43,271	0.0145	0.9855	45.53
74.5	2,955,725	43,302	0.0147	0.9853	44.87
75.5	2,921,655	42,664	0.0146	0.9854	44.21
76.5	2,874,345	38,191	0.0133	0.9867	43.56
77.5	2,842,024	47,934	0.0169	0.9831	42.99
78.5	2,787,135	39,758	0.0143	0.9857	42.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,758,542	61,953	0.0225	0.9775	41.66
80.5	2,697,984	48,668	0.0180	0.9820	40.72
81.5	2,648,703	43,140	0.0163	0.9837	39.99
82.5	2,607,995	61,921	0.0237	0.9763	39.34
83.5	2,554,893	77,495	0.0303	0.9697	38.40
84.5	2,486,065	64,310	0.0259	0.9741	37.24
85.5	2,423,746	65,750	0.0271	0.9729	36.27
86.5	2,379,274	107,699	0.0453	0.9547	35.29
87.5	2,236,079	55,180	0.0247	0.9753	33.69
88.5	2,106,932	52,723	0.0250	0.9750	32.86
89.5	2,009,194	61,074	0.0304	0.9696	32.04
90.5	1,875,328	80,781	0.0431	0.9569	31.07
91.5	1,715,204	31,471	0.0183	0.9817	29.73
92.5	1,599,246	67,742	0.0424	0.9576	29.18
93.5	1,362,129	61,171	0.0449	0.9551	27.95
94.5	1,245,247	27,328	0.0219	0.9781	26.69
95.5	1,133,443	16,560	0.0146	0.9854	26.10
96.5	1,078,418	24,507	0.0227	0.9773	25.72
97.5	1,020,426	27,768	0.0272	0.9728	25.14
98.5	965,946	19,849	0.0205	0.9795	24.45
99.5	939,424	26,105	0.0278	0.9722	23.95
100.5	891,793	33,048	0.0371	0.9629	23.29
101.5	834,039	25,470	0.0305	0.9695	22.42
102.5	783,694	25,030	0.0319	0.9681	21.74
103.5	751,460	24,598	0.0327	0.9673	21.04
104.5	722,965	23,428	0.0324	0.9676	20.36
105.5	682,279	19,161	0.0281	0.9719	19.70
106.5	651,978	29,291	0.0449	0.9551	19.14
107.5	603,604	21,814	0.0361	0.9639	18.28
108.5	568,139	23,872	0.0420	0.9580	17.62
109.5	525,492	23,373	0.0445	0.9555	16.88
110.5	487,128	19,623	0.0403	0.9597	16.13
111.5	460,497	19,170	0.0416	0.9584	15.48
112.5	426,212	22,948	0.0538	0.9462	14.84
113.5	387,431	14,235	0.0367	0.9633	14.04
114.5	359,113	15,198	0.0423	0.9577	13.52
115.5	338,534	12,985	0.0384	0.9616	12.95
116.5	311,620	9,861	0.0316	0.9684	12.45
117.5	274,429	5,805	0.0212	0.9788	12.06
118.5	259,046	8,731	0.0337	0.9663	11.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	244,060	8,970	0.0368	0.9632	11.41
120.5	230,887	8,611	0.0373	0.9627	10.99
121.5	213,312	10,709	0.0502	0.9498	10.58
122.5	197,630	12,248	0.0620	0.9380	10.05
123.5	184,192	6,880	0.0374	0.9626	9.42
124.5	174,430	5,275	0.0302	0.9698	9.07
125.5	167,780	5,680	0.0339	0.9661	8.80
126.5	158,677	7,867	0.0496	0.9504	8.50
127.5	148,344	6,389	0.0431	0.9569	8.08
128.5	140,647	7,636	0.0543	0.9457	7.73
129.5	130,463	6,025	0.0462	0.9538	7.31
130.5	124,312	5,200	0.0418	0.9582	6.97
131.5	115,451	3,206	0.0278	0.9722	6.68
132.5	111,275	4,076	0.0366	0.9634	6.50
133.5	107,016	4,334	0.0405	0.9595	6.26
134.5	100,933	5,217	0.0517	0.9483	6.00
135.5	94,066	3,138	0.0334	0.9666	5.69
136.5	89,433	7,746	0.0866	0.9134	5.50
137.5	81,157	5,166	0.0637	0.9363	5.03
138.5	75,836	4,507	0.0594	0.9406	4.71
139.5	69,784	3,168	0.0454	0.9546	4.43
140.5	65,319	8,832	0.1352	0.8648	4.23
141.5	55,331	2,997	0.0542	0.9458	3.66
142.5	52,156	11,480	0.2201	0.7799	3.46
143.5	40,674	7,782	0.1913	0.8087	2.70
144.5	29,398	2,140	0.0728	0.9272	2.18
145.5	24,478	1,894	0.0774	0.9226	2.02
146.5	22,133	2,525	0.1141	0.8859	1.87
147.5	17,393	1,435	0.0825	0.9175	1.65
148.5	15,814	882	0.0558	0.9442	1.52
149.5	14,679	392	0.0267	0.9733	1.43
150.5	14,045	113	0.0081	0.9919	1.39
151.5	13,932	1,042	0.0748	0.9252	1.38
152.5	12,775	1,224	0.0958	0.9042	1.28
153.5	11,551	1,024	0.0886	0.9114	1.16
154.5	10,527	1,120	0.1064	0.8936	1.05
155.5	9,407	410	0.0435	0.9565	0.94
156.5	8,998	1,399	0.1554	0.8446	0.90
157.5	5,478	512	0.0935	0.9065	0.76
158.5	4,966	1,175	0.2366	0.7634	0.69

UGI UTILITIES, INC. - GAS DIVISION

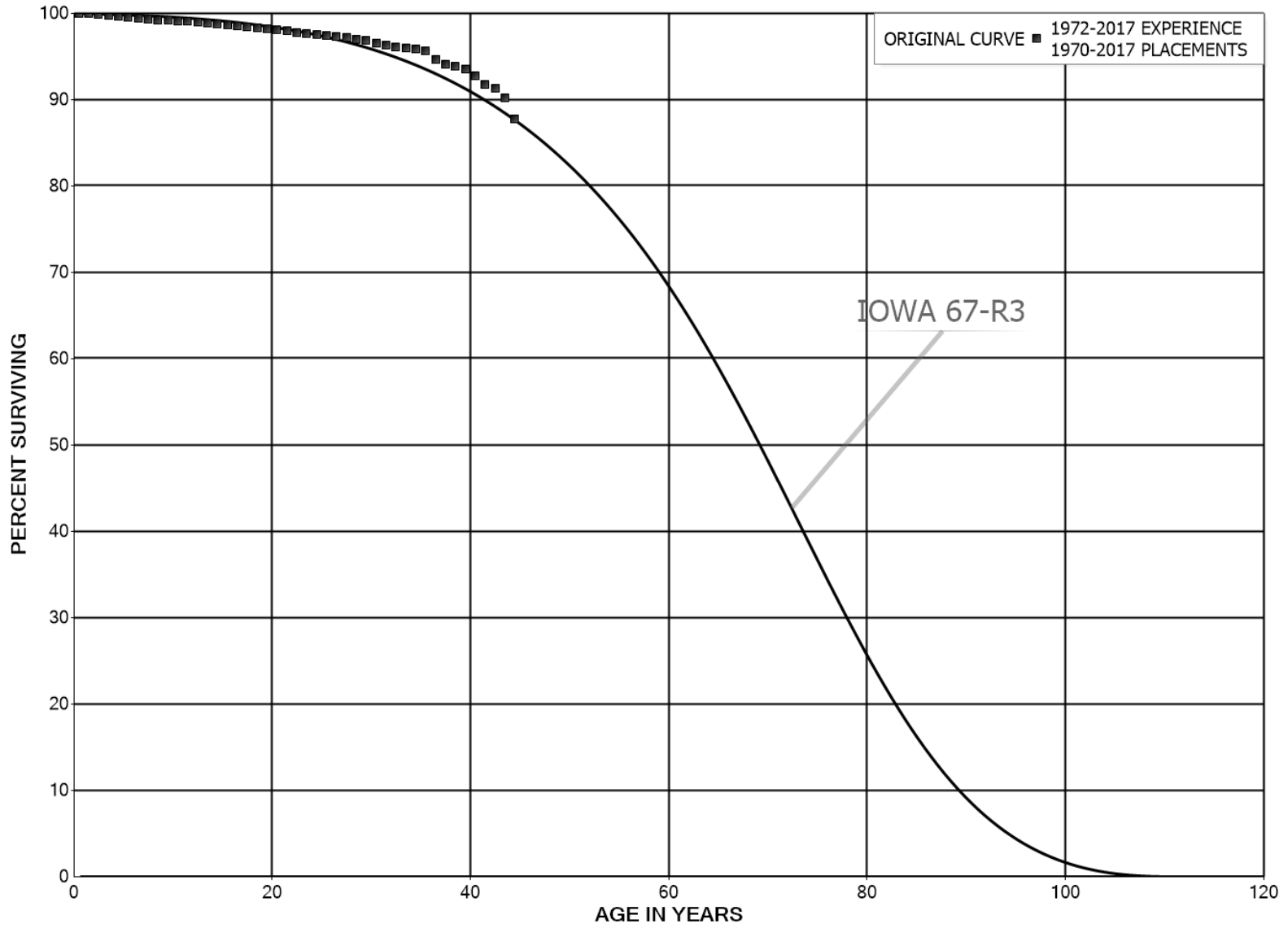
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
159.5	3,791	345	0.0909	0.9091	0.53	
160.5	3,446	1,778	0.5160	0.4840	0.48	
161.5	1,668	1,149	0.6888	0.3112	0.23	
162.5	519	389	0.7488	0.2512	0.07	
163.5	130	46	0.3492	0.6508	0.02	
164.5	85	85	1.0000		0.01	
165.5						



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.3 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017

EXPERIENCE BAND 1972-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	735,790,771	9,608	0.0000	1.0000	100.00
0.5	709,882,465	547,462	0.0008	0.9992	100.00
1.5	631,633,067	567,036	0.0009	0.9991	99.92
2.5	585,519,663	507,859	0.0009	0.9991	99.83
3.5	543,748,206	469,515	0.0009	0.9991	99.75
4.5	506,432,651	699,548	0.0014	0.9986	99.66
5.5	474,195,883	396,516	0.0008	0.9992	99.52
6.5	451,372,228	621,391	0.0014	0.9986	99.44
7.5	434,157,606	386,338	0.0009	0.9991	99.30
8.5	416,958,426	194,324	0.0005	0.9995	99.21
9.5	400,065,769	364,833	0.0009	0.9991	99.17
10.5	379,569,306	216,681	0.0006	0.9994	99.08
11.5	360,864,726	400,539	0.0011	0.9989	99.02
12.5	339,360,535	345,042	0.0010	0.9990	98.91
13.5	316,805,514	264,012	0.0008	0.9992	98.81
14.5	297,816,558	334,714	0.0011	0.9989	98.73
15.5	283,988,236	317,167	0.0011	0.9989	98.62
16.5	265,385,355	264,756	0.0010	0.9990	98.51
17.5	250,016,280	284,070	0.0011	0.9989	98.41
18.5	233,962,055	227,581	0.0010	0.9990	98.30
19.5	216,213,397	243,477	0.0011	0.9989	98.20
20.5	191,822,813	318,486	0.0017	0.9983	98.09
21.5	175,409,977	342,482	0.0020	0.9980	97.93
22.5	153,966,971	161,155	0.0010	0.9990	97.74
23.5	138,701,899	171,761	0.0012	0.9988	97.63
24.5	130,545,875	148,184	0.0011	0.9989	97.51
25.5	120,516,035	113,131	0.0009	0.9991	97.40
26.5	108,909,038	98,612	0.0009	0.9991	97.31
27.5	88,795,710	259,925	0.0029	0.9971	97.22
28.5	70,583,911	108,170	0.0015	0.9985	96.94
29.5	53,558,175	171,811	0.0032	0.9968	96.79
30.5	42,110,330	75,282	0.0018	0.9982	96.48
31.5	35,402,179	97,627	0.0028	0.9972	96.31
32.5	30,234,813	37,273	0.0012	0.9988	96.04
33.5	25,597,580	27,392	0.0011	0.9989	95.92
34.5	22,243,152	51,161	0.0023	0.9977	95.82
35.5	18,467,095	199,975	0.0108	0.9892	95.60
36.5	15,177,749	71,466	0.0047	0.9953	94.56
37.5	11,755,852	31,002	0.0026	0.9974	94.12
38.5	9,137,842	39,104	0.0043	0.9957	93.87

UGI UTILITIES, INC. - GAS DIVISION

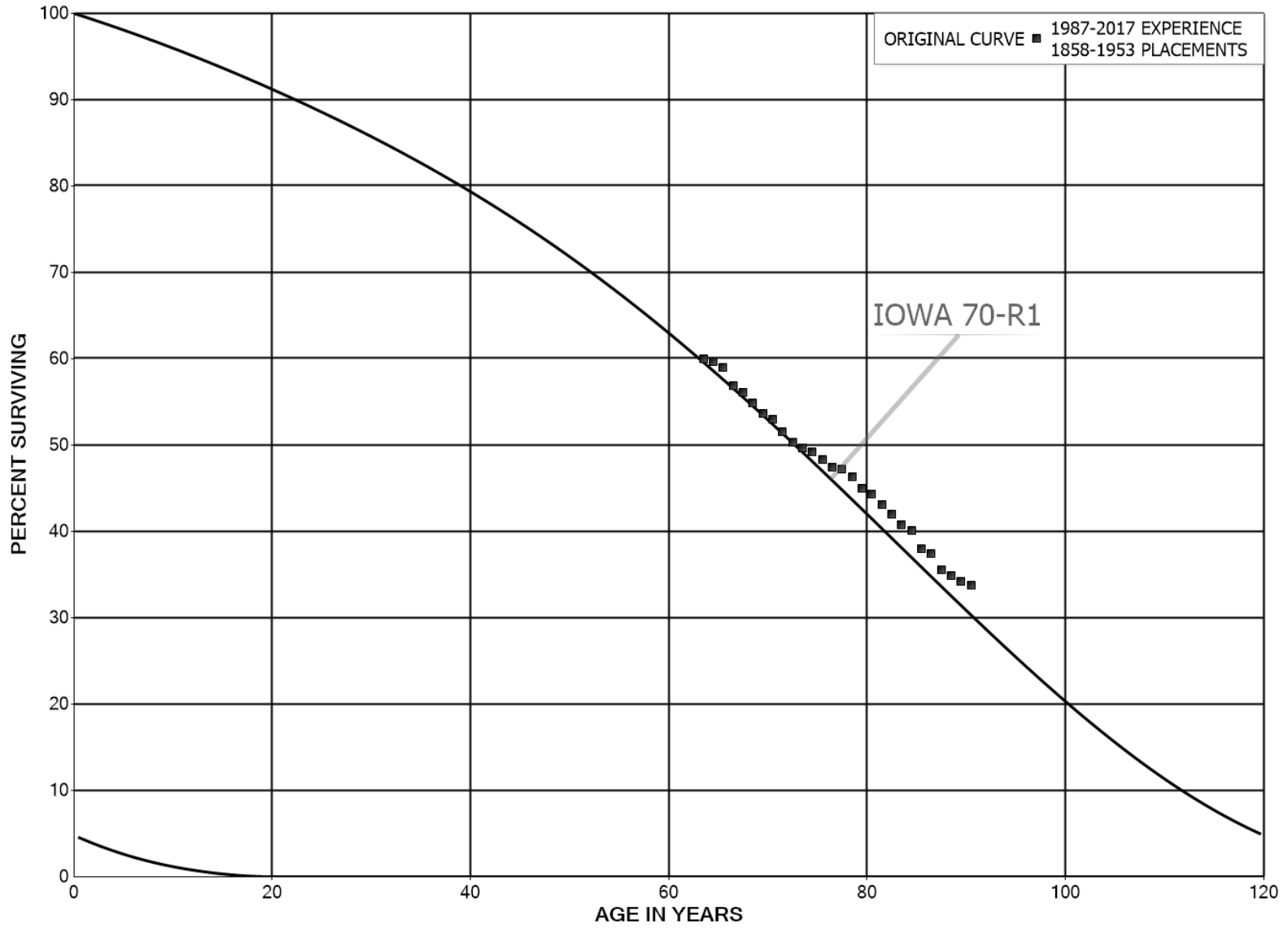
ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017			EXPERIENCE BAND 1972-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,583,890	55,957	0.0085	0.9915	93.47
40.5	4,674,117	45,106	0.0097	0.9903	92.67
41.5	2,969,020	17,225	0.0058	0.9942	91.78
42.5	1,262,881	14,736	0.0117	0.9883	91.25
43.5	604,484	16,801	0.0278	0.9722	90.18
44.5	34,973	209	0.0060	0.9940	87.68
45.5	11,209		0.0000	1.0000	87.15
46.5	2,846		0.0000	1.0000	87.15
47.5					87.15



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5	74,822		0.0000		
63.5	138,090	982	0.0071	0.9929	60.00
64.5	160,344	1,746	0.0109	0.9891	59.57
65.5	180,134	6,379	0.0354	0.9646	58.92
66.5	180,863	2,380	0.0132	0.9868	56.84
67.5	187,809	4,157	0.0221	0.9779	56.09
68.5	193,504	4,443	0.0230	0.9770	54.85
69.5	197,529	2,263	0.0115	0.9885	53.59
70.5	240,482	6,495	0.0270	0.9730	52.98
71.5	267,584	6,528	0.0244	0.9756	51.54
72.5	355,036	4,768	0.0134	0.9866	50.29
73.5	376,789	3,224	0.0086	0.9914	49.61
74.5	393,509	6,859	0.0174	0.9826	49.19
75.5	415,072	7,571	0.0182	0.9818	48.33
76.5	418,418	2,828	0.0068	0.9932	47.45
77.5	426,142	7,691	0.0180	0.9820	47.13
78.5	427,057	12,197	0.0286	0.9714	46.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	418,582	6,709	0.0160	0.9840	44.96	
80.5	432,716	11,196	0.0259	0.9741	44.23	
81.5	427,328	11,347	0.0266	0.9734	43.09	
82.5	423,785	12,079	0.0285	0.9715	41.95	
83.5	395,943	6,256	0.0158	0.9842	40.75	
84.5	390,467	20,870	0.0534	0.9466	40.11	
85.5	372,665	5,350	0.0144	0.9856	37.96	
86.5	368,309	19,184	0.0521	0.9479	37.42	
87.5	350,796	6,569	0.0187	0.9813	35.47	
88.5	344,803	6,292	0.0182	0.9818	34.80	
89.5	338,948	4,763	0.0141	0.9859	34.17	
90.5	333,595	26,701	0.0800	0.9200	33.69	
91.5	321,596	1,363	0.0042	0.9958	30.99	
92.5	320,406	3,941	0.0123	0.9877	30.86	
93.5	270,178	1,710	0.0063	0.9937	30.48	
94.5	254,123	2,890	0.0114	0.9886	30.29	
95.5	237,335	1,741	0.0073	0.9927	29.94	
96.5	227,525	1,183	0.0052	0.9948	29.72	
97.5	224,634	1,356	0.0060	0.9940	29.57	
98.5	218,115	839	0.0038	0.9962	29.39	
99.5	223,803	1	0.0000	1.0000	29.28	
100.5	198,724	626	0.0032	0.9968	29.28	
101.5	178,461	523	0.0029	0.9971	29.19	
102.5	153,710	445	0.0029	0.9971	29.10	
103.5	101,151	577	0.0057	0.9943	29.02	
104.5	81,128	37	0.0005	0.9995	28.85	
105.5	69,235	280	0.0040	0.9960	28.84	
106.5	50,608	40	0.0008	0.9992	28.72	
107.5	41,716		0.0000	1.0000	28.70	
108.5	35,344	143	0.0040	0.9960	28.70	
109.5	28,731	2	0.0001	0.9999	28.58	
110.5	25,717	9	0.0003	0.9997	28.58	
111.5	21,129	1	0.0000	1.0000	28.57	
112.5	18,544	954	0.0514	0.9486	28.57	
113.5	10,777	84	0.0078	0.9922	27.10	
114.5	7,909	95	0.0120	0.9880	26.89	
115.5	6,956	16	0.0024	0.9976	26.57	
116.5	5,279	64	0.0121	0.9879	26.50	
117.5	5,004	70	0.0139	0.9861	26.18	
118.5	4,017		0.0000	1.0000	25.82	

UGI UTILITIES, INC. - GAS DIVISION

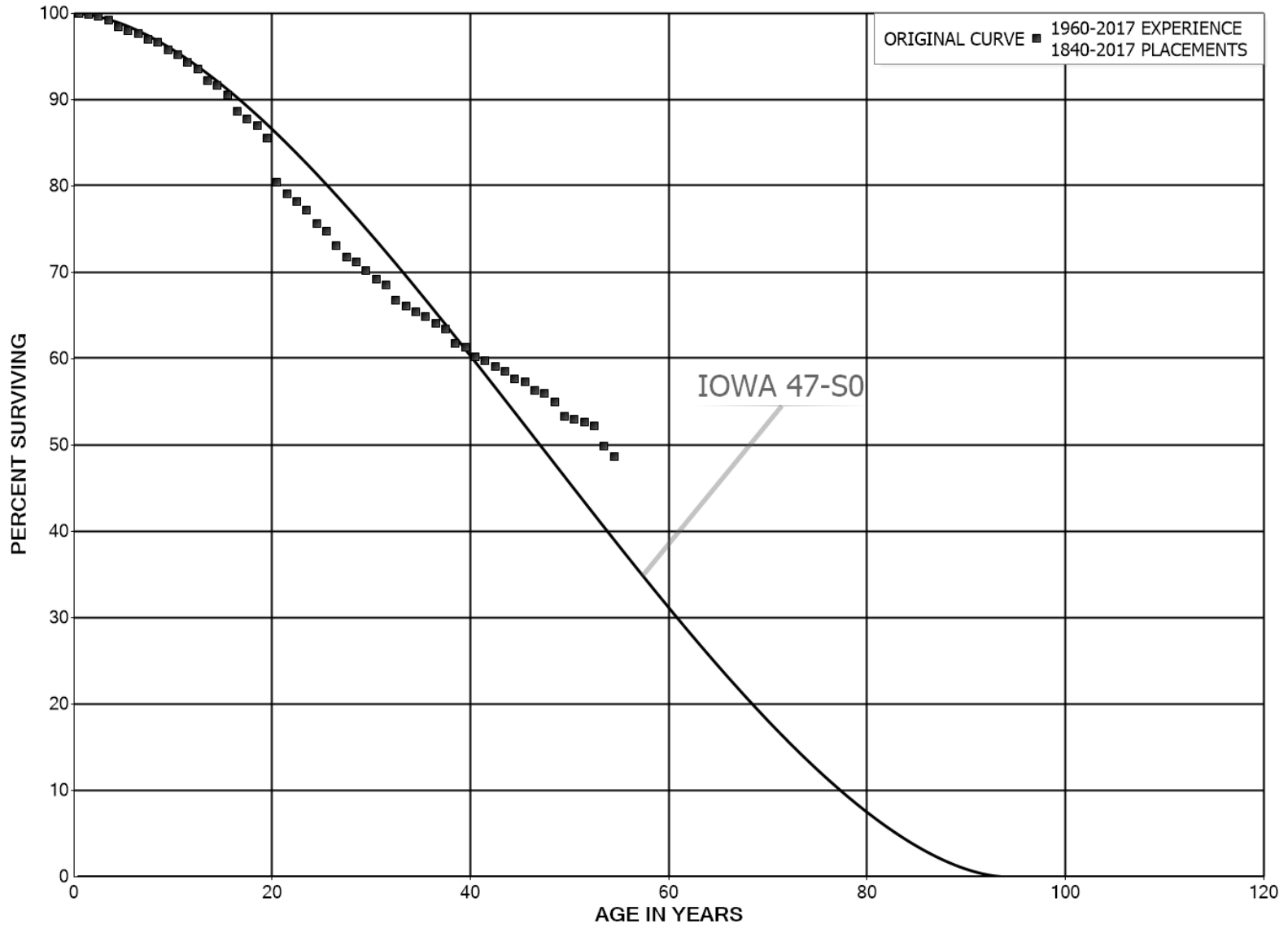
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	3,812	30	0.0078	0.9922	25.82	
120.5	3,713	186	0.0502	0.9498	25.62	
121.5	3,326	3	0.0008	0.9992	24.33	
122.5	3,259	174	0.0533	0.9467	24.31	
123.5	3,084		0.0000	1.0000	23.02	
124.5	2,861	165	0.0577	0.9423	23.02	
125.5	2,896	319	0.1102	0.8898	21.69	
126.5	2,538		0.0000	1.0000	19.30	
127.5	2,510	54	0.0214	0.9786	19.30	
128.5	2,577		0.0000	1.0000	18.89	
129.5	2,522	141	0.0560	0.9440	18.89	
130.5	2,381		0.0000	1.0000	17.83	
131.5	2,378	3	0.0013	0.9987	17.83	
132.5	2,375		0.0000	1.0000	17.80	
133.5	2,375	1	0.0004	0.9996	17.80	
134.5	2,293		0.0000	1.0000	17.80	
135.5	1,787		0.0000	1.0000	17.80	
136.5	1,558		0.0000	1.0000	17.80	
137.5	647		0.0000	1.0000	17.80	
138.5	645		0.0000	1.0000	17.80	
139.5	645	4	0.0064	0.9936	17.80	
140.5	641		0.0000	1.0000	17.68	
141.5	641		0.0000	1.0000	17.68	
142.5	639		0.0000	1.0000	17.68	
143.5	614		0.0000	1.0000	17.68	
144.5	569		0.0000	1.0000	17.68	
145.5	569	9	0.0155	0.9845	17.68	
146.5	560		0.0000	1.0000	17.41	
147.5	546		0.0000	1.0000	17.41	
148.5	540		0.0000	1.0000	17.41	
149.5	523		0.0000	1.0000	17.41	
150.5	491		0.0000	1.0000	17.41	
151.5	491		0.0000	1.0000	17.41	
152.5	491		0.0000	1.0000	17.41	
153.5	491		0.0000	1.0000	17.41	
154.5	491		0.0000	1.0000	17.41	
155.5	491		0.0000	1.0000	17.41	
156.5	491		0.0000	1.0000	17.41	
157.5	343		0.0000	1.0000	17.41	
158.5	341		0.0000	1.0000	17.41	
159.5					17.41	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,215,652	75,374	0.0010	0.9990	100.00
0.5	71,644,528	34,225	0.0005	0.9995	99.90
1.5	66,602,229	128,931	0.0019	0.9981	99.85
2.5	56,586,240	282,481	0.0050	0.9950	99.66
3.5	51,285,411	410,764	0.0080	0.9920	99.16
4.5	50,414,884	208,507	0.0041	0.9959	98.37
5.5	45,763,935	142,729	0.0031	0.9969	97.96
6.5	41,055,811	317,629	0.0077	0.9923	97.65
7.5	40,304,183	117,659	0.0029	0.9971	96.90
8.5	39,261,790	343,148	0.0087	0.9913	96.62
9.5	36,237,607	222,112	0.0061	0.9939	95.77
10.5	34,068,793	303,295	0.0089	0.9911	95.18
11.5	32,531,987	275,438	0.0085	0.9915	94.34
12.5	30,621,088	428,150	0.0140	0.9860	93.54
13.5	28,171,858	180,550	0.0064	0.9936	92.23
14.5	25,364,169	305,701	0.0121	0.9879	91.64
15.5	24,308,209	522,920	0.0215	0.9785	90.53
16.5	22,436,230	204,479	0.0091	0.9909	88.59
17.5	20,642,674	193,702	0.0094	0.9906	87.78
18.5	20,044,820	326,734	0.0163	0.9837	86.96
19.5	18,485,691	1,116,662	0.0604	0.9396	85.54
20.5	16,185,509	256,162	0.0158	0.9842	80.37
21.5	14,629,875	175,871	0.0120	0.9880	79.10
22.5	13,511,223	170,321	0.0126	0.9874	78.15
23.5	12,616,141	246,830	0.0196	0.9804	77.16
24.5	12,001,687	147,946	0.0123	0.9877	75.65
25.5	11,276,508	249,385	0.0221	0.9779	74.72
26.5	10,620,363	191,403	0.0180	0.9820	73.07
27.5	10,099,044	75,398	0.0075	0.9925	71.75
28.5	9,288,610	140,544	0.0151	0.9849	71.22
29.5	8,808,655	125,998	0.0143	0.9857	70.14
30.5	8,198,952	69,949	0.0085	0.9915	69.13
31.5	7,706,475	203,055	0.0263	0.9737	68.55
32.5	7,100,236	73,550	0.0104	0.9896	66.74
33.5	6,843,528	63,836	0.0093	0.9907	66.05
34.5	6,462,754	57,478	0.0089	0.9911	65.43
35.5	5,822,233	69,078	0.0119	0.9881	64.85
36.5	5,021,694	54,254	0.0108	0.9892	64.08
37.5	4,697,283	124,165	0.0264	0.9736	63.39
38.5	4,461,940	28,571	0.0064	0.9936	61.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,368,424	80,524	0.0184	0.9816	61.32	
40.5	4,039,556	31,303	0.0077	0.9923	60.19	
41.5	3,840,956	41,189	0.0107	0.9893	59.72	
42.5	3,708,013	39,288	0.0106	0.9894	59.08	
43.5	3,504,977	50,594	0.0144	0.9856	58.45	
44.5	3,262,575	21,107	0.0065	0.9935	57.61	
45.5	3,108,343	53,505	0.0172	0.9828	57.24	
46.5	2,678,627	13,873	0.0052	0.9948	56.25	
47.5	2,261,833	42,466	0.0188	0.9812	55.96	
48.5	1,759,197	50,979	0.0290	0.9710	54.91	
49.5	1,503,484	10,392	0.0069	0.9931	53.32	
50.5	1,322,143	8,660	0.0065	0.9935	52.95	
51.5	1,179,778	9,446	0.0080	0.9920	52.60	
52.5	1,014,902	46,607	0.0459	0.9541	52.18	
53.5	884,469	19,991	0.0226	0.9774	49.79	
54.5	777,030	6,071	0.0078	0.9922	48.66	
55.5	702,538	4,076	0.0058	0.9942	48.28	
56.5	635,285	2,363	0.0037	0.9963	48.00	
57.5	565,058	3,470	0.0061	0.9939	47.82	
58.5	543,659	4,229	0.0078	0.9922	47.53	
59.5	442,100	3,177	0.0072	0.9928	47.16	
60.5	335,171	5,091	0.0152	0.9848	46.82	
61.5	228,226	5,010	0.0220	0.9780	46.11	
62.5	191,528	6,028	0.0315	0.9685	45.10	
63.5	124,801	7,842	0.0628	0.9372	43.68	
64.5	100,000	1,930	0.0193	0.9807	40.93	
65.5	77,378	3,783	0.0489	0.9511	40.14	
66.5	64,453	1,587	0.0246	0.9754	38.18	
67.5	46,687	110	0.0024	0.9976	37.24	
68.5	45,221	853	0.0189	0.9811	37.15	
69.5	41,953	116	0.0028	0.9972	36.45	
70.5	38,761	971	0.0251	0.9749	36.35	
71.5	37,099		0.0000	1.0000	35.44	
72.5	36,718	395	0.0108	0.9892	35.44	
73.5	36,323	83	0.0023	0.9977	35.06	
74.5	35,348	963	0.0272	0.9728	34.98	
75.5	32,134	2,158	0.0672	0.9328	34.03	
76.5	29,660	749	0.0253	0.9747	31.74	
77.5	28,630	830	0.0290	0.9710	30.94	
78.5	27,354	297	0.0109	0.9891	30.04	

UGI UTILITIES, INC. - GAS DIVISION

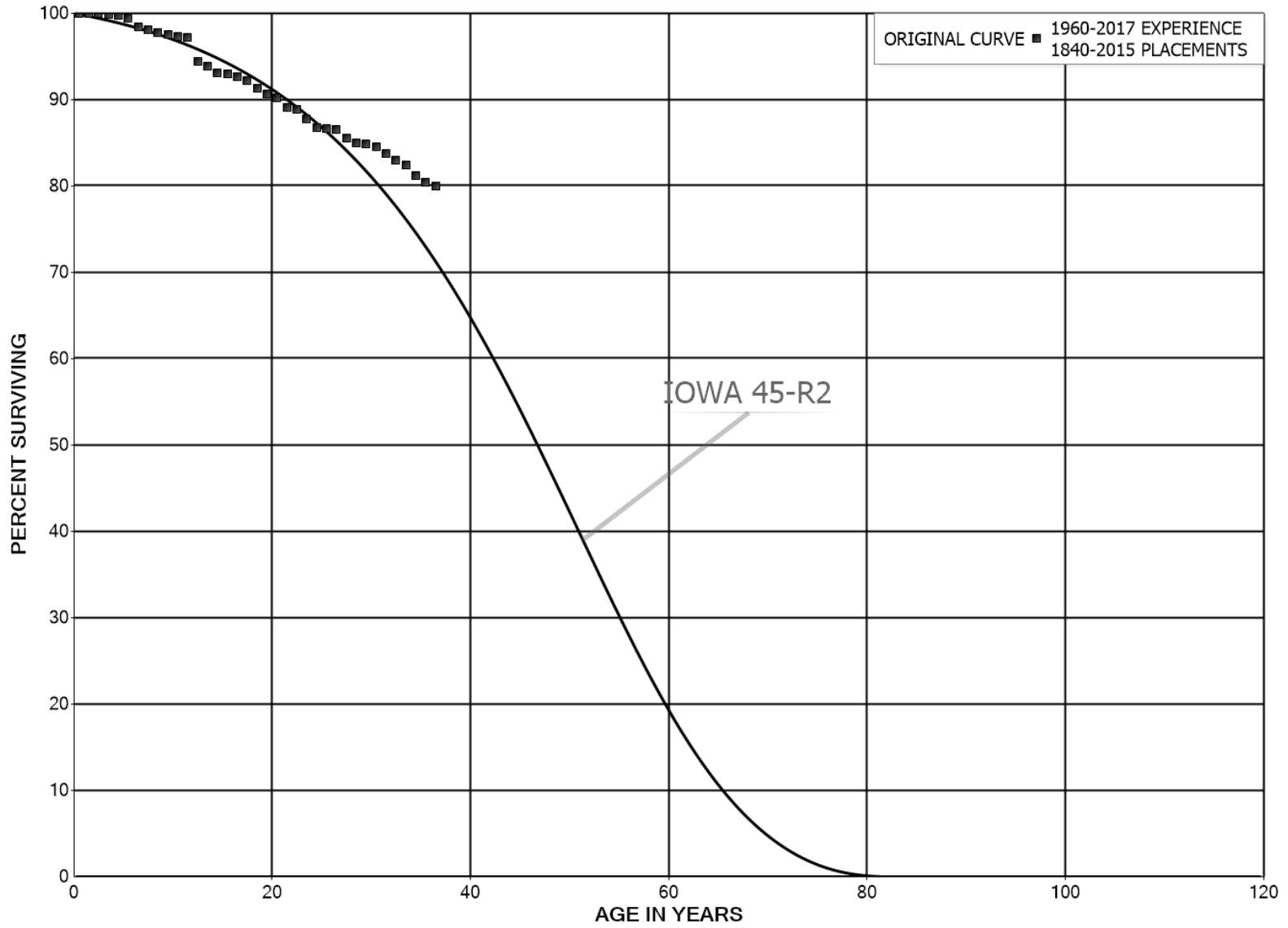
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	26,595	15	0.0006	0.9994	29.71	
80.5	24,152		0.0000	1.0000	29.70	
81.5	23,312	647	0.0278	0.9722	29.70	
82.5	22,333	1,361	0.0610	0.9390	28.87	
83.5	20,698		0.0000	1.0000	27.11	
84.5	20,698	774	0.0374	0.9626	27.11	
85.5	19,619		0.0000	1.0000	26.10	
86.5	17,234	574	0.0333	0.9667	26.10	
87.5	15,769	206	0.0131	0.9869	25.23	
88.5	14,796	536	0.0363	0.9637	24.90	
89.5	12,372	1,735	0.1403	0.8597	24.00	
90.5	5,054		0.0000	1.0000	20.63	
91.5	3,697	634	0.1715	0.8285	20.63	
92.5	3,063		0.0000	1.0000	17.09	
93.5	2,098		0.0000	1.0000	17.09	
94.5	1,754		0.0000	1.0000	17.09	
95.5	1,507		0.0000	1.0000	17.09	
96.5	1,446		0.0000	1.0000	17.09	
97.5	1,240		0.0000	1.0000	17.09	
98.5	373		0.0000	1.0000	17.09	
99.5	373		0.0000	1.0000	17.09	
100.5	373		0.0000	1.0000	17.09	
101.5	192		0.0000	1.0000	17.09	
102.5	197		0.0000	1.0000	17.09	
103.5	197		0.0000	1.0000	17.09	
104.5	197		0.0000	1.0000	17.09	
105.5	197		0.0000	1.0000	17.09	
106.5	120		0.0000	1.0000	17.09	
107.5					17.09	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2015

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,395,548	1,443	0.0001	0.9999	100.00
0.5	25,391,662	561	0.0000	1.0000	99.99
1.5	24,813,206	4,935	0.0002	0.9998	99.99
2.5	24,277,250	21,146	0.0009	0.9991	99.97
3.5	15,412,622	22,798	0.0015	0.9985	99.89
4.5	14,949,885	50,659	0.0034	0.9966	99.74
5.5	13,761,469	139,878	0.0102	0.9898	99.40
6.5	12,287,686	34,913	0.0028	0.9972	98.39
7.5	11,570,771	46,316	0.0040	0.9960	98.11
8.5	11,444,544	31,101	0.0027	0.9973	97.72
9.5	10,702,692	18,702	0.0017	0.9983	97.45
10.5	10,955,906	14,416	0.0013	0.9987	97.28
11.5	9,813,918	276,897	0.0282	0.9718	97.15
12.5	9,484,611	54,823	0.0058	0.9942	94.41
13.5	9,352,065	81,287	0.0087	0.9913	93.87
14.5	8,580,388	11,819	0.0014	0.9986	93.05
15.5	8,364,131	27,645	0.0033	0.9967	92.92
16.5	7,973,439	35,761	0.0045	0.9955	92.61
17.5	7,835,783	73,834	0.0094	0.9906	92.20
18.5	7,693,055	62,228	0.0081	0.9919	91.33
19.5	7,252,559	30,422	0.0042	0.9958	90.59
20.5	6,689,803	83,321	0.0125	0.9875	90.21
21.5	5,788,527	19,322	0.0033	0.9967	89.09
22.5	5,451,705	64,131	0.0118	0.9882	88.79
23.5	5,297,596	59,495	0.0112	0.9888	87.75
24.5	5,160,931	7,218	0.0014	0.9986	86.76
25.5	4,832,055	8,220	0.0017	0.9983	86.64
26.5	4,551,818	53,313	0.0117	0.9883	86.49
27.5	4,351,243	26,410	0.0061	0.9939	85.48
28.5	4,261,247	8,163	0.0019	0.9981	84.96
29.5	4,003,816	14,459	0.0036	0.9964	84.80
30.5	3,195,141	29,442	0.0092	0.9908	84.49
31.5	2,899,167	27,478	0.0095	0.9905	83.71
32.5	2,405,174	16,808	0.0070	0.9930	82.92
33.5	2,183,084	32,180	0.0147	0.9853	82.34
34.5	2,137,565	18,630	0.0087	0.9913	81.13
35.5	1,862,953	12,150	0.0065	0.9935	80.42
36.5	1,065,935	5,828	0.0055	0.9945	79.89
37.5	1,007,755	7,150	0.0071	0.9929	79.46
38.5	997,709	15,160	0.0152	0.9848	78.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2015			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	964,691	651	0.0007	0.9993	77.70	
40.5	961,101	51,515	0.0536	0.9464	77.64	
41.5	893,141	5,688	0.0064	0.9936	73.48	
42.5	825,088	4,001	0.0048	0.9952	73.01	
43.5	779,348	21,099	0.0271	0.9729	72.66	
44.5	718,071	772	0.0011	0.9989	70.69	
45.5	676,843	618	0.0009	0.9991	70.62	
46.5	662,280		0.0000	1.0000	70.55	
47.5	642,974	762	0.0012	0.9988	70.55	
48.5	507,665	614	0.0012	0.9988	70.47	
49.5	380,042	2,171	0.0057	0.9943	70.38	
50.5	356,425		0.0000	1.0000	69.98	
51.5	218,668		0.0000	1.0000	69.98	
52.5	158,778	611	0.0038	0.9962	69.98	
53.5	156,556		0.0000	1.0000	69.71	
54.5	130,088	4,048	0.0311	0.9689	69.71	
55.5	95,390		0.0000	1.0000	67.54	
56.5	93,474		0.0000	1.0000	67.54	
57.5	46,377		0.0000	1.0000	67.54	
58.5	41,631		0.0000	1.0000	67.54	
59.5	31,958		0.0000	1.0000	67.54	
60.5	26,586		0.0000	1.0000	67.54	
61.5	3,876		0.0000	1.0000	67.54	
62.5	3,876		0.0000	1.0000	67.54	
63.5	2,279		0.0000	1.0000	67.54	
64.5	2,279		0.0000	1.0000	67.54	
65.5	2,279		0.0000	1.0000	67.54	
66.5	2,279		0.0000	1.0000	67.54	
67.5	2,279		0.0000	1.0000	67.54	
68.5	2,279		0.0000	1.0000	67.54	
69.5	2,279		0.0000	1.0000	67.54	
70.5	2,279		0.0000	1.0000	67.54	
71.5	2,279		0.0000	1.0000	67.54	
72.5	2,279		0.0000	1.0000	67.54	
73.5	2,279		0.0000	1.0000	67.54	
74.5	2,279		0.0000	1.0000	67.54	
75.5	2,279		0.0000	1.0000	67.54	
76.5	2,279		0.0000	1.0000	67.54	
77.5	2,279		0.0000	1.0000	67.54	
78.5	2,279		0.0000	1.0000	67.54	

UGI UTILITIES, INC. - GAS DIVISION

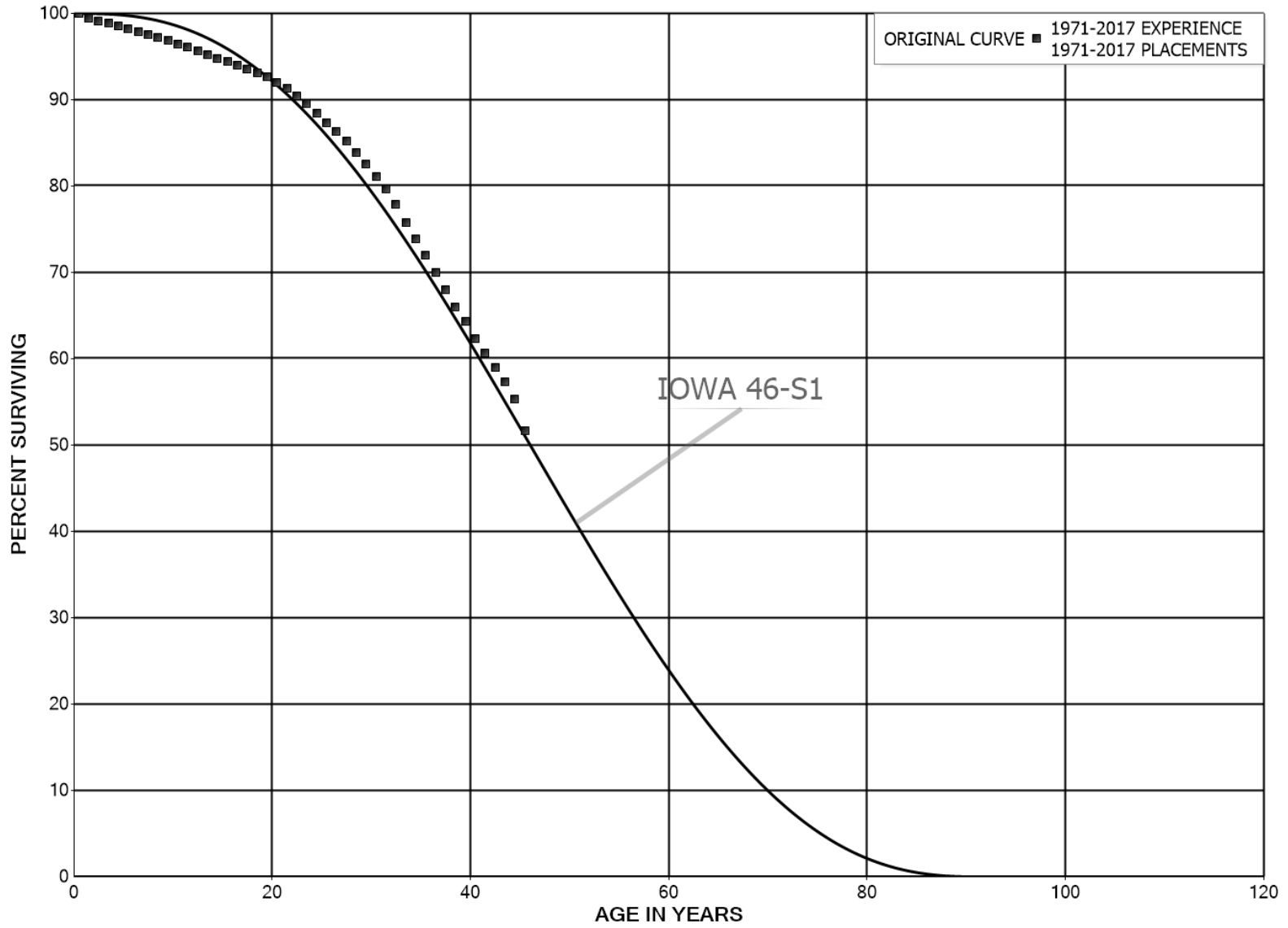
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2015			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,279		0.0000	1.0000	67.54
80.5	2,279		0.0000	1.0000	67.54
81.5	2,279		0.0000	1.0000	67.54
82.5	2,279		0.0000	1.0000	67.54
83.5	2,279		0.0000	1.0000	67.54
84.5	2,279		0.0000	1.0000	67.54
85.5	2,279		0.0000	1.0000	67.54
86.5	2,279		0.0000	1.0000	67.54
87.5	2,279		0.0000	1.0000	67.54
88.5	2,279		0.0000	1.0000	67.54
89.5	2,279		0.0000	1.0000	67.54
90.5	2,279		0.0000	1.0000	67.54
91.5	2,279		0.0000	1.0000	67.54
92.5	2,279		0.0000	1.0000	67.54
93.5	2,279		0.0000	1.0000	67.54
94.5	2,279		0.0000	1.0000	67.54
95.5	2,279		0.0000	1.0000	67.54
96.5	2,279		0.0000	1.0000	67.54
97.5	2,279		0.0000	1.0000	67.54
98.5	2,279		0.0000	1.0000	67.54
99.5	2,279	2,279	1.0000		67.54
100.5					



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017

EXPERIENCE BAND 1971-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,011,657,252	627,862	0.0006	0.9994	100.00
0.5	959,147,367	5,562,201	0.0058	0.9942	99.94
1.5	884,777,478	2,532,589	0.0029	0.9971	99.36
2.5	815,151,211	2,357,630	0.0029	0.9971	99.07
3.5	753,376,913	2,011,700	0.0027	0.9973	98.79
4.5	692,817,080	2,256,226	0.0033	0.9967	98.52
5.5	642,110,502	2,274,385	0.0035	0.9965	98.20
6.5	606,124,744	2,036,205	0.0034	0.9966	97.85
7.5	581,825,670	1,971,939	0.0034	0.9966	97.53
8.5	555,844,824	2,281,184	0.0041	0.9959	97.20
9.5	529,909,764	2,058,868	0.0039	0.9961	96.80
10.5	508,571,359	2,049,384	0.0040	0.9960	96.42
11.5	487,693,182	1,969,547	0.0040	0.9960	96.03
12.5	464,747,988	2,071,295	0.0045	0.9955	95.64
13.5	436,405,349	2,010,447	0.0046	0.9954	95.22
14.5	415,836,038	1,782,356	0.0043	0.9957	94.78
15.5	395,502,966	1,817,095	0.0046	0.9954	94.37
16.5	374,712,131	1,803,702	0.0048	0.9952	93.94
17.5	356,332,962	1,694,143	0.0048	0.9952	93.49
18.5	337,583,168	1,723,492	0.0051	0.9949	93.04
19.5	316,868,901	1,950,719	0.0062	0.9938	92.57
20.5	292,913,195	2,427,675	0.0083	0.9917	92.00
21.5	270,342,988	2,639,119	0.0098	0.9902	91.24
22.5	245,704,004	2,400,483	0.0098	0.9902	90.34
23.5	222,976,751	2,624,741	0.0118	0.9882	89.46
24.5	206,682,201	2,541,803	0.0123	0.9877	88.41
25.5	187,866,231	2,184,738	0.0116	0.9884	87.32
26.5	170,036,910	2,287,767	0.0135	0.9865	86.31
27.5	150,031,450	2,307,025	0.0154	0.9846	85.15
28.5	131,634,336	2,045,837	0.0155	0.9845	83.84
29.5	115,999,535	2,075,667	0.0179	0.9821	82.53
30.5	103,231,381	1,881,842	0.0182	0.9818	81.06
31.5	92,478,073	1,971,795	0.0213	0.9787	79.58
32.5	82,596,514	2,230,594	0.0270	0.9730	77.88
33.5	73,514,498	1,847,599	0.0251	0.9749	75.78
34.5	65,518,325	1,673,537	0.0255	0.9745	73.87
35.5	55,732,910	1,607,781	0.0288	0.9712	71.99
36.5	44,881,537	1,257,487	0.0280	0.9720	69.91
37.5	34,013,064	1,031,542	0.0303	0.9697	67.95
38.5	26,697,183	663,957	0.0249	0.9751	65.89

UGI UTILITIES, INC. - GAS DIVISION

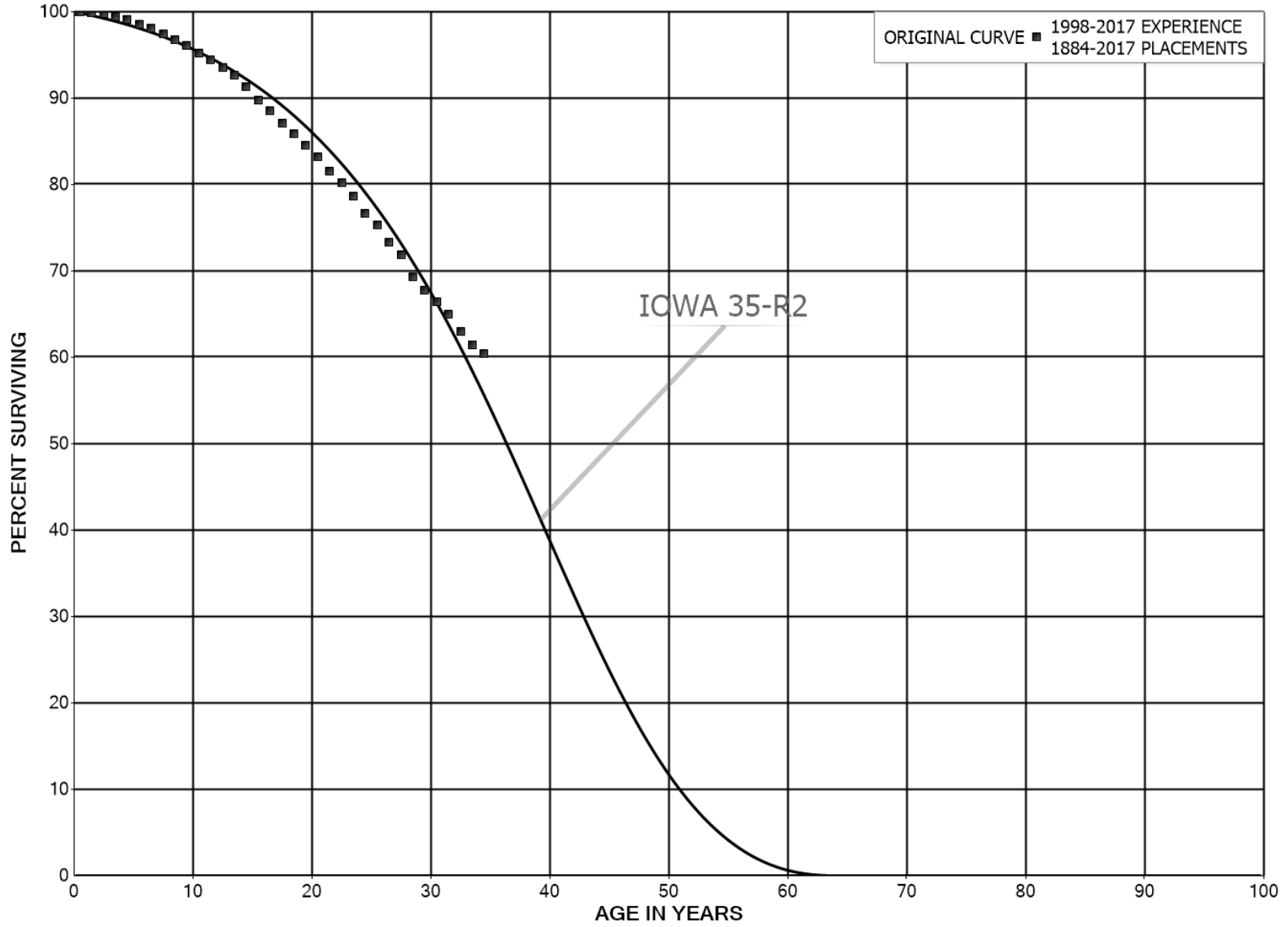
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1971-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,236,529	692,460	0.0311	0.9689	64.25
40.5	17,212,646	440,832	0.0256	0.9744	62.25
41.5	13,946,690	392,152	0.0281	0.9719	60.66
42.5	11,124,018	309,024	0.0278	0.9722	58.95
43.5	7,713,855	267,481	0.0347	0.9653	57.31
44.5	4,425,157	299,648	0.0677	0.9323	55.33
45.5	1,544,627	87,440	0.0566	0.9434	51.58
46.5					48.66



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,278,414	1,697	0.0000	1.0000	100.00
0.5	74,535,675	136,830	0.0018	0.9982	100.00
1.5	69,719,505	85,555	0.0012	0.9988	99.81
2.5	66,741,372	198,706	0.0030	0.9970	99.69
3.5	63,772,476	227,951	0.0036	0.9964	99.39
4.5	60,982,760	299,416	0.0049	0.9951	99.04
5.5	59,138,572	262,295	0.0044	0.9956	98.55
6.5	56,904,897	428,756	0.0075	0.9925	98.12
7.5	56,438,002	397,536	0.0070	0.9930	97.38
8.5	55,090,812	352,863	0.0064	0.9936	96.69
9.5	52,162,293	471,384	0.0090	0.9910	96.07
10.5	50,819,393	454,031	0.0089	0.9911	95.20
11.5	49,018,517	419,224	0.0086	0.9914	94.35
12.5	47,814,378	497,633	0.0104	0.9896	93.55
13.5	45,204,267	648,540	0.0143	0.9857	92.57
14.5	43,249,428	699,007	0.0162	0.9838	91.24
15.5	41,169,933	579,695	0.0141	0.9859	89.77
16.5	40,927,693	661,117	0.0162	0.9838	88.51
17.5	41,212,551	602,315	0.0146	0.9854	87.08
18.5	39,460,071	588,809	0.0149	0.9851	85.80
19.5	36,669,899	587,817	0.0160	0.9840	84.52
20.5	33,903,463	673,789	0.0199	0.9801	83.17
21.5	31,279,426	535,331	0.0171	0.9829	81.52
22.5	29,266,810	545,817	0.0186	0.9814	80.12
23.5	25,658,150	641,041	0.0250	0.9750	78.63
24.5	23,068,620	413,472	0.0179	0.9821	76.66
25.5	21,056,462	545,839	0.0259	0.9741	75.29
26.5	18,872,278	397,831	0.0211	0.9789	73.34
27.5	17,325,613	616,041	0.0356	0.9644	71.79
28.5	16,367,574	367,203	0.0224	0.9776	69.24
29.5	15,891,424	303,836	0.0191	0.9809	67.68
30.5	15,254,993	330,832	0.0217	0.9783	66.39
31.5	14,645,544	441,552	0.0301	0.9699	64.95
32.5	13,832,631	346,562	0.0251	0.9749	62.99
33.5	13,617,285	230,461	0.0169	0.9831	61.41
34.5	13,539,805	205,417	0.0152	0.9848	60.37
35.5	13,153,579	251,119	0.0191	0.9809	59.46
36.5	11,123,322	252,544	0.0227	0.9773	58.32
37.5	9,123,287	202,039	0.0221	0.9779	57.00
38.5	8,570,336	141,852	0.0166	0.9834	55.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,248,433	151,020	0.0183	0.9817	54.81
40.5	7,998,998	369,447	0.0462	0.9538	53.81
41.5	7,592,508	169,179	0.0223	0.9777	51.33
42.5	7,301,579	221,480	0.0303	0.9697	50.18
43.5	6,899,758	146,237	0.0212	0.9788	48.66
44.5	6,537,214	195,290	0.0299	0.9701	47.63
45.5	6,051,044	176,480	0.0292	0.9708	46.21
46.5	5,480,274	248,303	0.0453	0.9547	44.86
47.5	4,606,014	328,363	0.0713	0.9287	42.83
48.5	3,605,459	276,892	0.0768	0.9232	39.77
49.5	2,801,519	237,329	0.0847	0.9153	36.72
50.5	2,168,500	96,505	0.0445	0.9555	33.61
51.5	1,625,348	119,581	0.0736	0.9264	32.11
52.5	1,133,350	206,100	0.1819	0.8181	29.75
53.5	718,735	115,637	0.1609	0.8391	24.34
54.5	521,149	72,330	0.1388	0.8612	20.42
55.5	395,304	61,893	0.1566	0.8434	17.59
56.5	335,775	48,836	0.1454	0.8546	14.83
57.5	305,335	38,803	0.1271	0.8729	12.68
58.5	276,206	26,668	0.0966	0.9034	11.07
59.5	262,010	32,976	0.1259	0.8741	10.00
60.5	247,586	25,184	0.1017	0.8983	8.74
61.5	225,726	19,912	0.0882	0.9118	7.85
62.5	206,329	16,029	0.0777	0.9223	7.16
63.5	189,521	11,789	0.0622	0.9378	6.60
64.5	171,267	16,612	0.0970	0.9030	6.19
65.5	134,571	22,942	0.1705	0.8295	5.59
66.5	107,344	18,724	0.1744	0.8256	4.64
67.5	85,459	13,759	0.1610	0.8390	3.83
68.5	67,859	12,520	0.1845	0.8155	3.21
69.5	54,130	10,577	0.1954	0.8046	2.62
70.5	40,501	5,353	0.1322	0.8678	2.11
71.5	33,763	4,645	0.1376	0.8624	1.83
72.5	28,004	2,831	0.1011	0.8989	1.58
73.5	24,150	1,989	0.0824	0.9176	1.42
74.5	21,644	1,062	0.0491	0.9509	1.30
75.5	19,200	2,192	0.1142	0.8858	1.24
76.5	13,039	885	0.0679	0.9321	1.10
77.5	9,408	397	0.0422	0.9578	1.02
78.5	6,612	91	0.0138	0.9862	0.98

UGI UTILITIES, INC. - GAS DIVISION

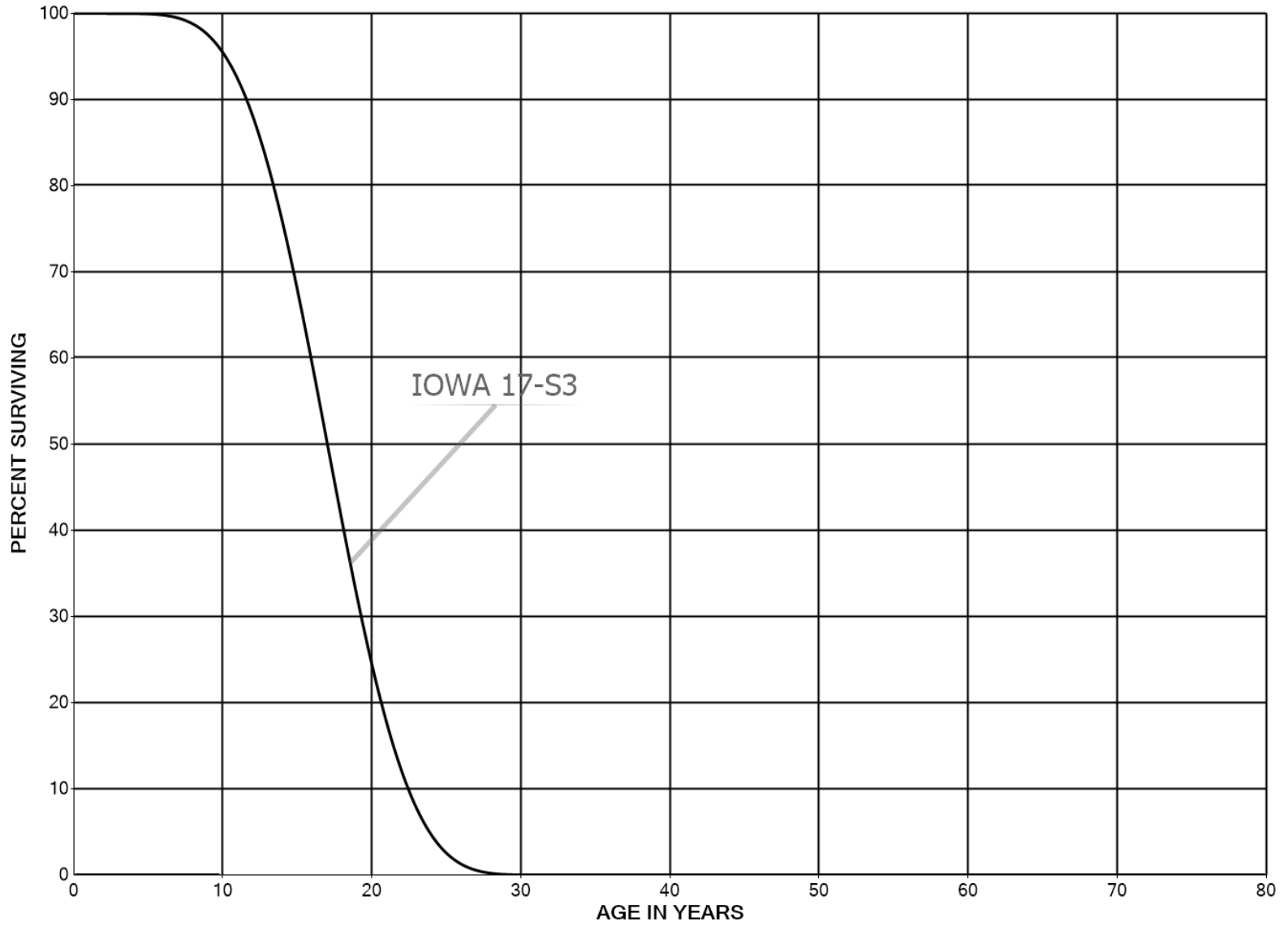
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017			EXPERIENCE BAND 1998-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,674	200	0.0429	0.9571	0.97	
80.5	2,699	83	0.0306	0.9694	0.92	
81.5	1,636	47	0.0289	0.9711	0.90	
82.5	974	30	0.0307	0.9693	0.87	
83.5	737	44	0.0600	0.9400	0.84	
84.5	679	43	0.0633	0.9367	0.79	
85.5	592	124	0.2086	0.7914	0.74	
86.5	466	63	0.1359	0.8641	0.59	
87.5	309	26	0.0841	0.9159	0.51	
88.5	228	19	0.0824	0.9176	0.46	
89.5	223	80	0.3595	0.6405	0.43	
90.5	143	125	0.8759	0.1241	0.27	
91.5	18	10	0.5719	0.4281	0.03	
92.5	8		0.0000	1.0000	0.01	
93.5	8	5	0.7154	0.2846	0.01	
94.5	6		0.0000	1.0000	0.00	
95.5	6		0.0000	1.0000	0.00	
96.5	6		0.0000	1.0000	0.00	
97.5	35	2	0.0615	0.9385	0.00	
98.5	63	4	0.0673	0.9327	0.00	
99.5	70		0.0000	1.0000	0.00	
100.5	70	1	0.0078	0.9922	0.00	
101.5	70	50	0.7116	0.2884	0.00	
102.5	20	11	0.5683	0.4317	0.00	
103.5	9		0.0000	1.0000	0.00	
104.5	9		0.0000	1.0000	0.00	
105.5	9	9	1.0000		0.00	
106.5						

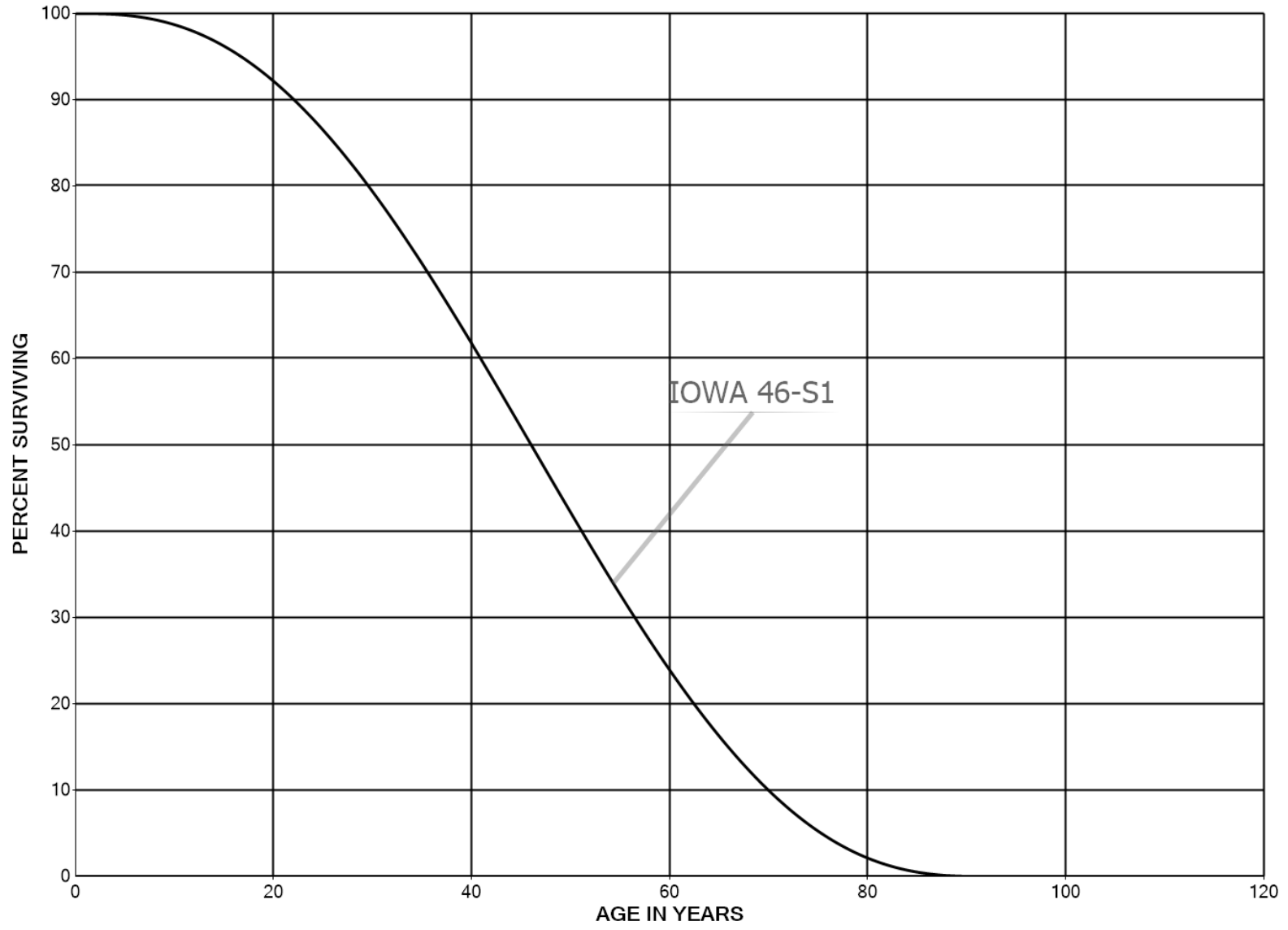


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.1 METERS - ERTS
SMOOTH SURVIVOR CURVE



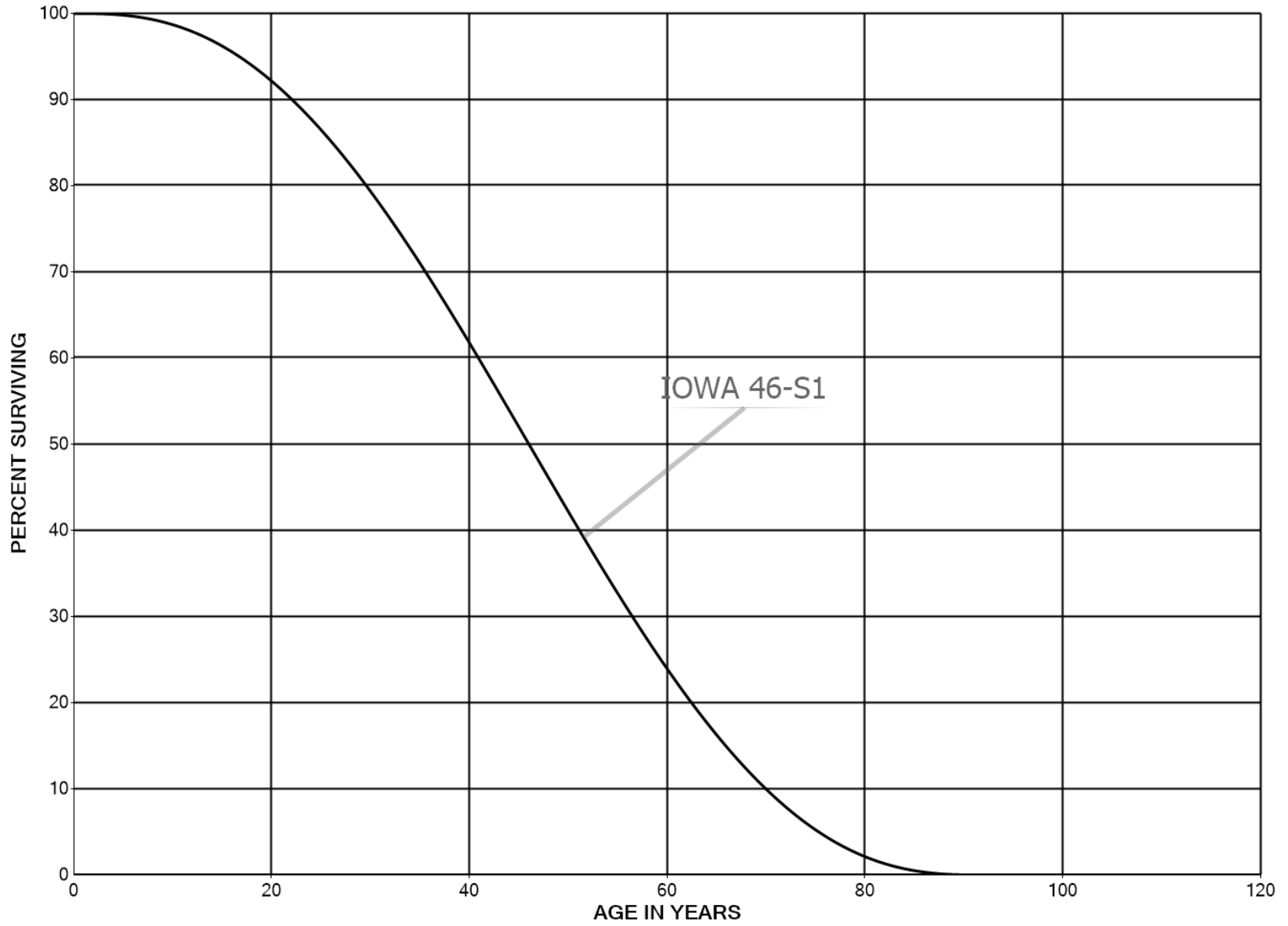


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



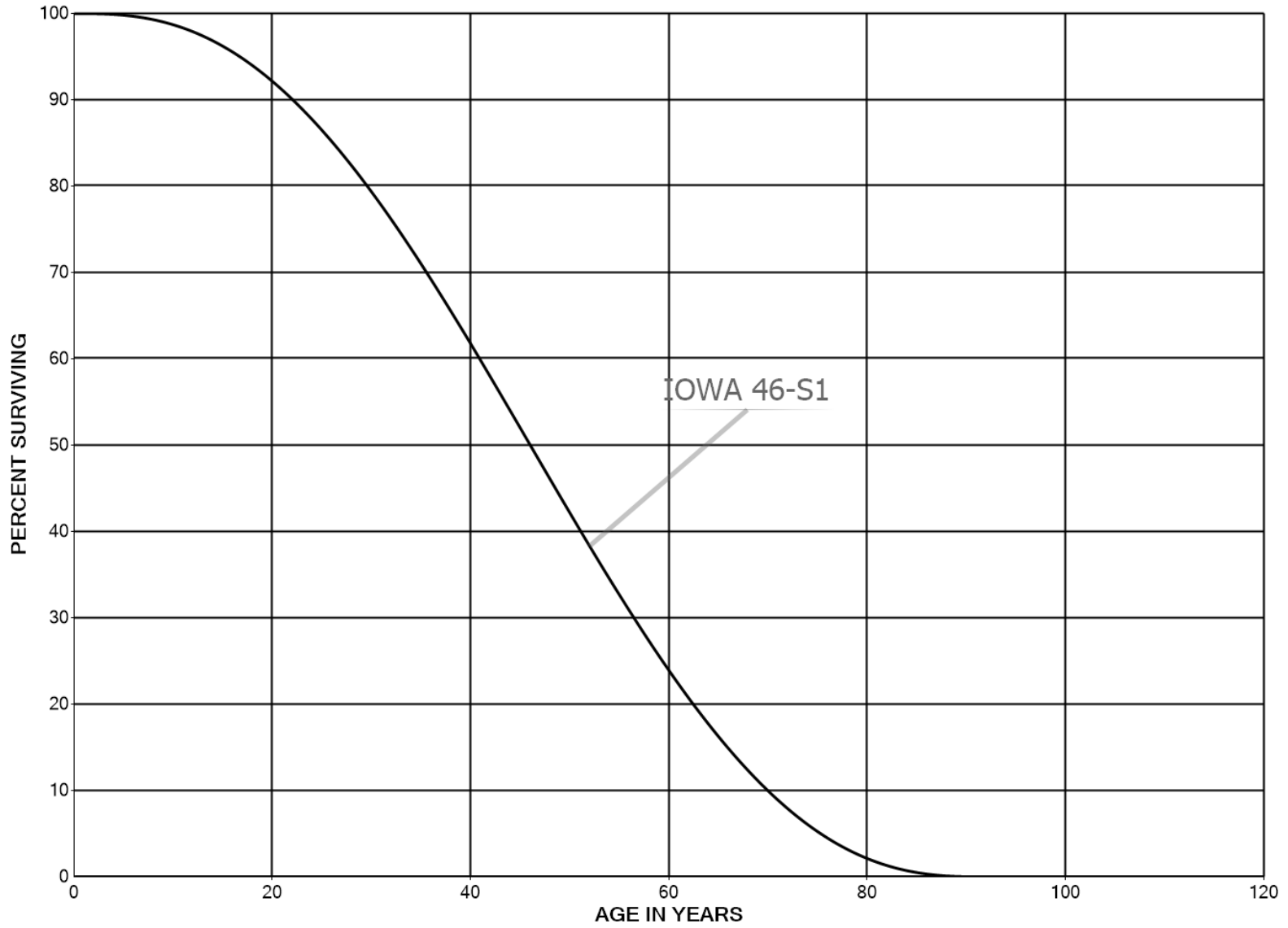


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



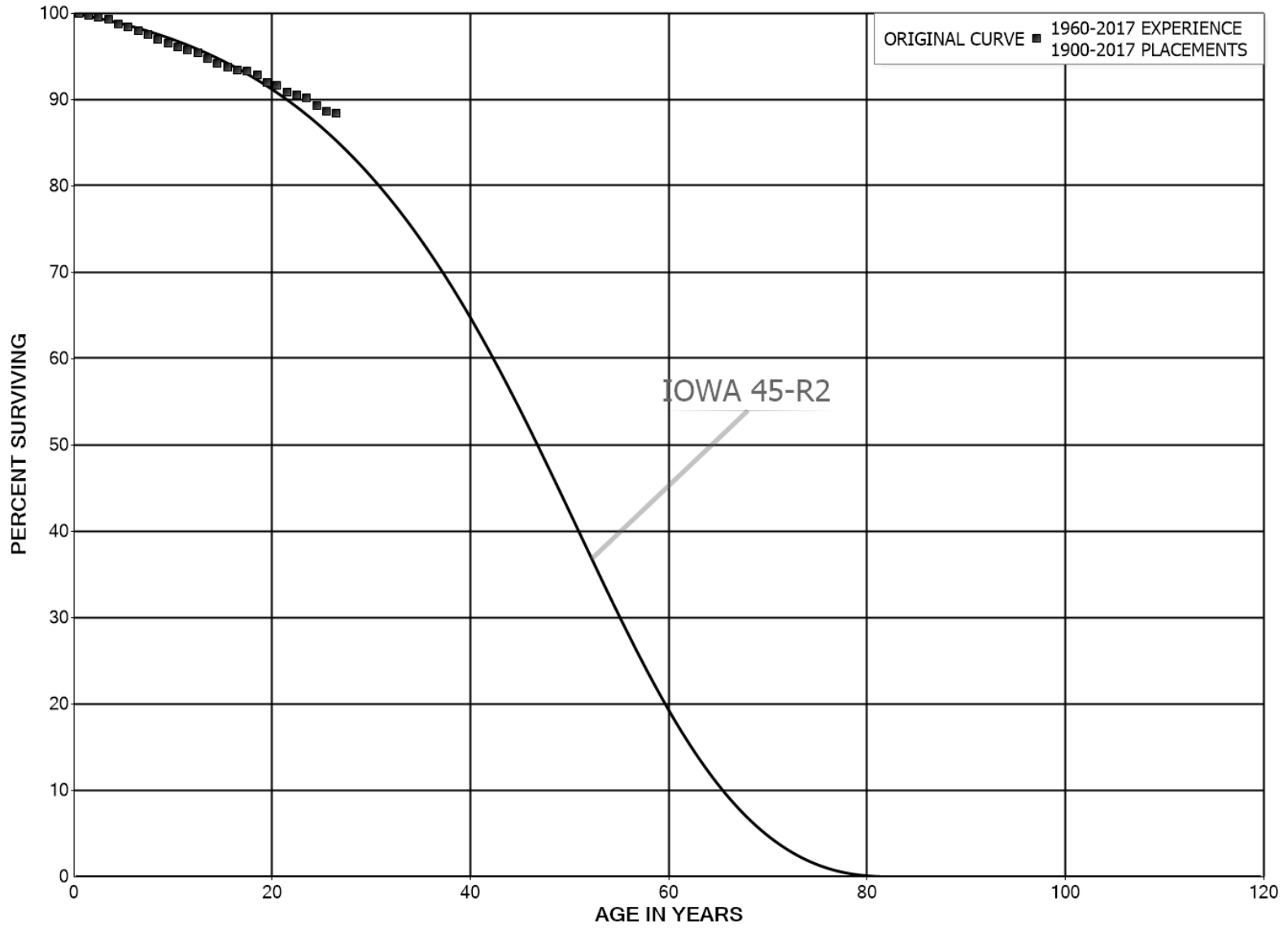


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,558,687	37,616	0.0011	0.9989	100.00
0.5	35,142,162	53,488	0.0015	0.9985	99.89
1.5	32,021,469	65,423	0.0020	0.9980	99.74
2.5	28,445,976	69,402	0.0024	0.9976	99.54
3.5	27,763,758	153,145	0.0055	0.9945	99.30
4.5	27,246,422	100,289	0.0037	0.9963	98.75
5.5	26,057,047	130,447	0.0050	0.9950	98.38
6.5	24,007,596	96,554	0.0040	0.9960	97.89
7.5	22,900,258	132,220	0.0058	0.9942	97.50
8.5	22,214,308	94,580	0.0043	0.9957	96.94
9.5	21,310,773	105,426	0.0049	0.9951	96.52
10.5	20,484,524	67,500	0.0033	0.9967	96.04
11.5	19,607,951	78,003	0.0040	0.9960	95.73
12.5	19,026,605	123,373	0.0065	0.9935	95.35
13.5	18,014,326	99,187	0.0055	0.9945	94.73
14.5	16,872,530	76,943	0.0046	0.9954	94.21
15.5	16,164,336	66,893	0.0041	0.9959	93.78
16.5	15,853,268	20,737	0.0013	0.9987	93.39
17.5	15,170,043	68,148	0.0045	0.9955	93.27
18.5	14,096,768	129,263	0.0092	0.9908	92.85
19.5	13,143,392	52,957	0.0040	0.9960	92.00
20.5	12,257,190	100,442	0.0082	0.9918	91.63
21.5	11,241,237	43,392	0.0039	0.9961	90.88
22.5	10,520,357	40,764	0.0039	0.9961	90.53
23.5	9,935,495	98,352	0.0099	0.9901	90.17
24.5	9,481,988	67,587	0.0071	0.9929	89.28
25.5	8,948,086	25,389	0.0028	0.9972	88.65
26.5	8,320,650	26,351	0.0032	0.9968	88.39
27.5	7,826,612	33,951	0.0043	0.9957	88.11
28.5	7,400,342	32,581	0.0044	0.9956	87.73
29.5	6,730,193	11,010	0.0016	0.9984	87.35
30.5	6,369,692	24,910	0.0039	0.9961	87.20
31.5	6,129,561	18,264	0.0030	0.9970	86.86
32.5	5,878,885	31,652	0.0054	0.9946	86.60
33.5	5,657,861	14,480	0.0026	0.9974	86.14
34.5	5,478,732	20,003	0.0037	0.9963	85.92
35.5	5,077,427	24,808	0.0049	0.9951	85.60
36.5	4,448,471	12,818	0.0029	0.9971	85.18
37.5	3,599,808	8,322	0.0023	0.9977	84.94
38.5	3,370,667	14,278	0.0042	0.9958	84.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,305,061	29,788	0.0090	0.9910	84.38
40.5	3,249,386	5,406	0.0017	0.9983	83.62
41.5	3,180,474	2,372	0.0007	0.9993	83.48
42.5	3,119,757	9,658	0.0031	0.9969	83.42
43.5	2,999,686	12,179	0.0041	0.9959	83.16
44.5	2,857,703	11,697	0.0041	0.9959	82.83
45.5	2,502,109	8,486	0.0034	0.9966	82.49
46.5	2,198,930	3,654	0.0017	0.9983	82.21
47.5	1,830,518	4,366	0.0024	0.9976	82.07
48.5	1,506,139	5,042	0.0033	0.9967	81.87
49.5	1,148,527	2,441	0.0021	0.9979	81.60
50.5	863,559	1,779	0.0021	0.9979	81.43
51.5	670,827	3,499	0.0052	0.9948	81.26
52.5	476,370	1,636	0.0034	0.9966	80.84
53.5	354,079	3,388	0.0096	0.9904	80.56
54.5	273,073	440	0.0016	0.9984	79.79
55.5	216,591	2,404	0.0111	0.9889	79.66
56.5	185,636	688	0.0037	0.9963	78.77
57.5	114,388	2,539	0.0222	0.9778	78.48
58.5	97,994	9,461	0.0965	0.9035	76.74
59.5	86,149		0.0000	1.0000	69.33
60.5	67,285	97	0.0014	0.9986	69.33
61.5	49,899		0.0000	1.0000	69.23
62.5	48,439		0.0000	1.0000	69.23
63.5	46,282		0.0000	1.0000	69.23
64.5	45,591		0.0000	1.0000	69.23
65.5	44,326	63	0.0014	0.9986	69.23
66.5	44,262		0.0000	1.0000	69.13
67.5	44,175		0.0000	1.0000	69.13
68.5	44,088		0.0000	1.0000	69.13
69.5	44,000		0.0000	1.0000	69.13
70.5	43,810		0.0000	1.0000	69.13
71.5	43,599	1,946	0.0446	0.9554	69.13
72.5	41,456		0.0000	1.0000	66.05
73.5	41,389		0.0000	1.0000	66.05
74.5	40,869		0.0000	1.0000	66.05
75.5	40,737		0.0000	1.0000	66.05
76.5	40,647		0.0000	1.0000	66.05
77.5	40,647		0.0000	1.0000	66.05
78.5	40,557		0.0000	1.0000	66.05

UGI UTILITIES, INC. - GAS DIVISION

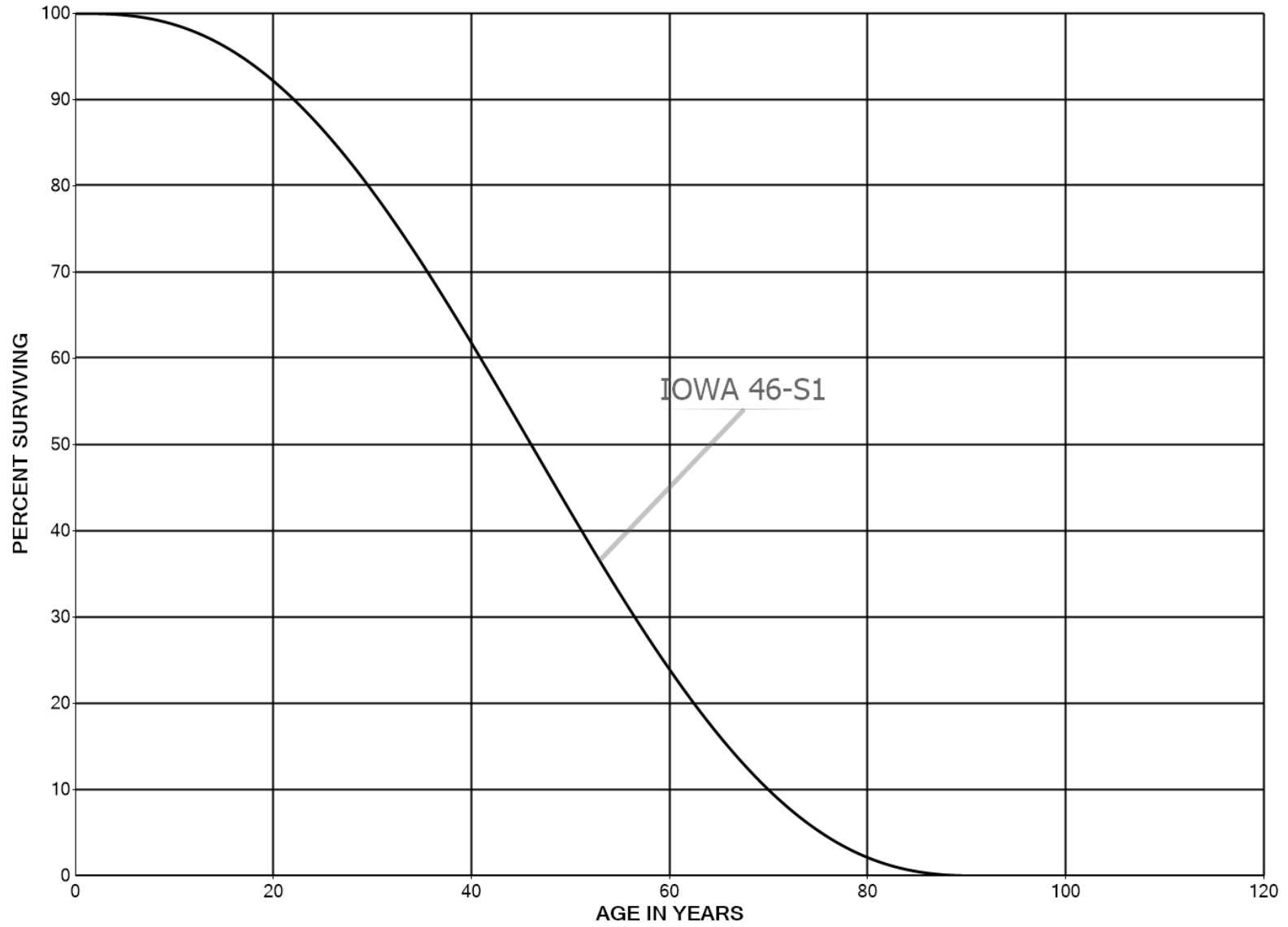
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	40,557		0.0000	1.0000	66.05
80.5	40,557		0.0000	1.0000	66.05
81.5	40,557		0.0000	1.0000	66.05
82.5	40,557		0.0000	1.0000	66.05
83.5	40,557		0.0000	1.0000	66.05
84.5	40,557		0.0000	1.0000	66.05
85.5	40,557		0.0000	1.0000	66.05
86.5	40,557		0.0000	1.0000	66.05
87.5	40,557		0.0000	1.0000	66.05
88.5	40,557		0.0000	1.0000	66.05
89.5	40,557		0.0000	1.0000	66.05
90.5	40,557		0.0000	1.0000	66.05
91.5	40,557		0.0000	1.0000	66.05
92.5	40,557		0.0000	1.0000	66.05
93.5	40,557		0.0000	1.0000	66.05
94.5	40,557		0.0000	1.0000	66.05
95.5	40,557		0.0000	1.0000	66.05
96.5	40,557		0.0000	1.0000	66.05
97.5	40,557		0.0000	1.0000	66.05
98.5	40,557		0.0000	1.0000	66.05
99.5	40,557	37,213	0.9176	0.0824	66.05
100.5	3,344		0.0000	1.0000	5.45
101.5	3,344		0.0000	1.0000	5.45
102.5	3,344		0.0000	1.0000	5.45
103.5	3,344		0.0000	1.0000	5.45
104.5	3,344		0.0000	1.0000	5.45
105.5	3,344		0.0000	1.0000	5.45
106.5	3,344		0.0000	1.0000	5.45
107.5	3,344		0.0000	1.0000	5.45
108.5	3,344		0.0000	1.0000	5.45
109.5	3,344		0.0000	1.0000	5.45
110.5	3,344		0.0000	1.0000	5.45
111.5	3,344	3,344	1.0000		5.45
112.5					

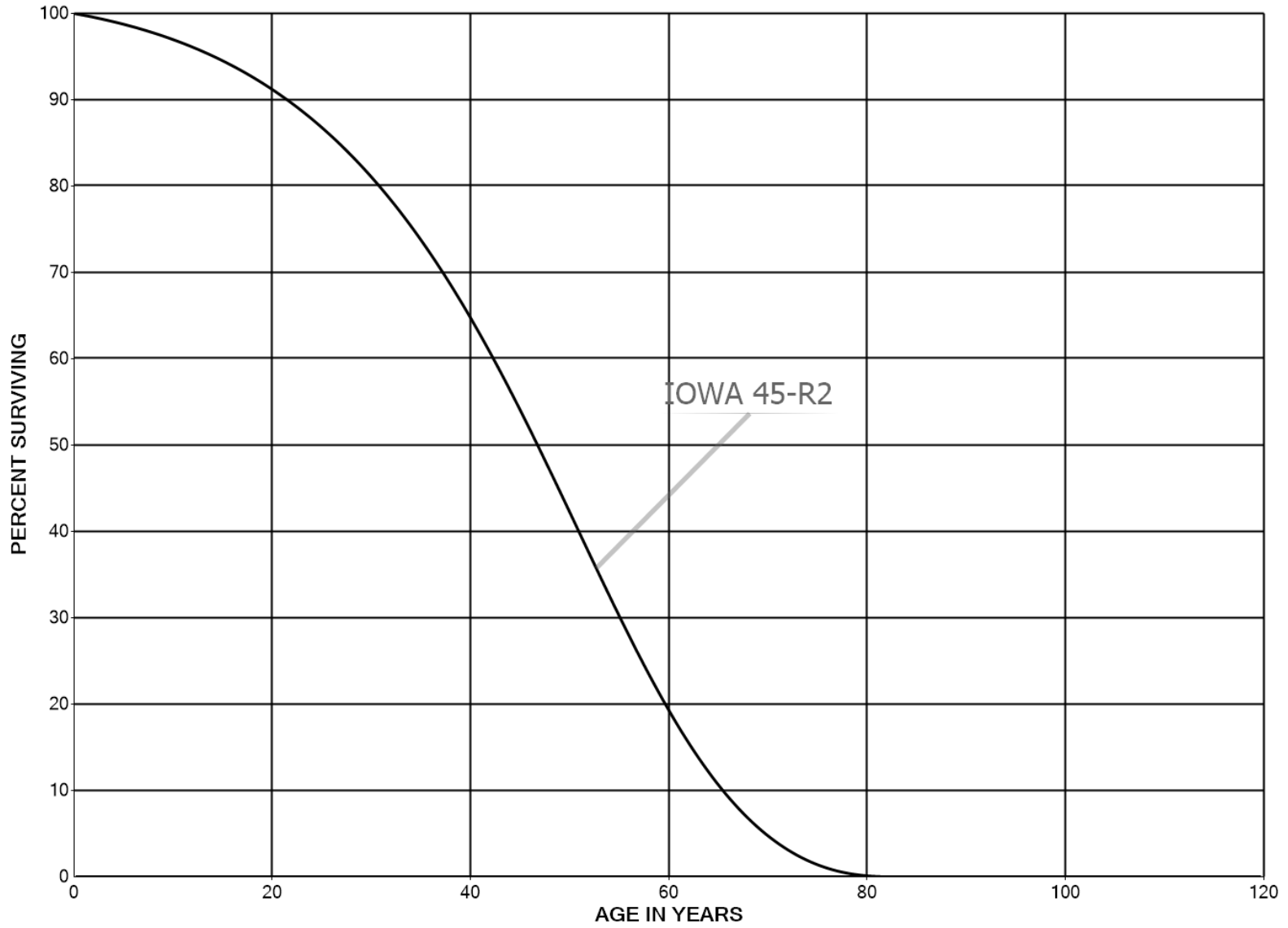


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE



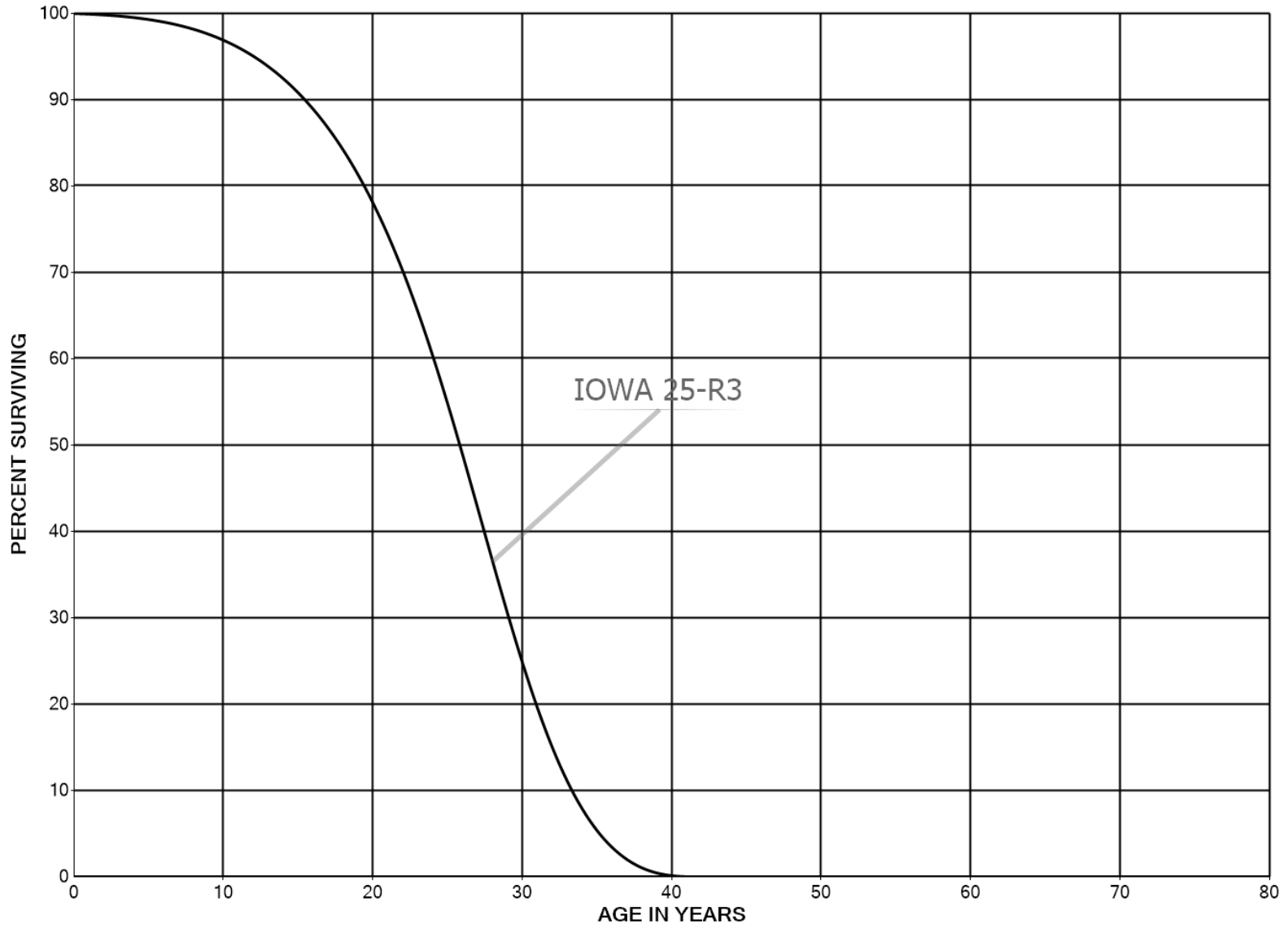


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



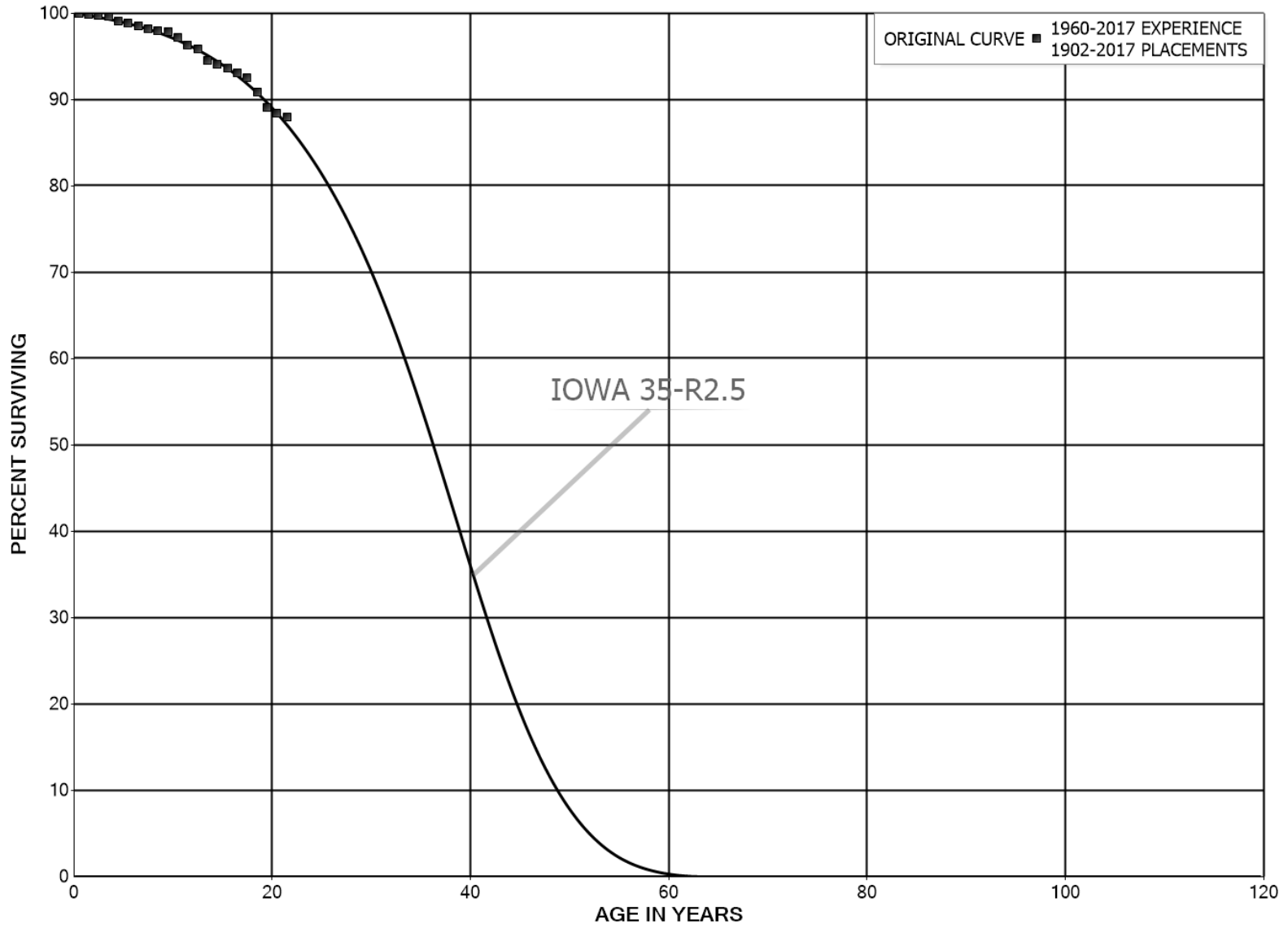


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,261,826	1,797	0.0004	0.9996	100.00
0.5	4,003,247	4,823	0.0012	0.9988	99.96
1.5	3,900,733	5,904	0.0015	0.9985	99.84
2.5	3,889,342	3,661	0.0009	0.9991	99.69
3.5	3,905,528	22,220	0.0057	0.9943	99.59
4.5	3,841,226	7,215	0.0019	0.9981	99.03
5.5	3,846,884	11,817	0.0031	0.9969	98.84
6.5	3,819,885	14,195	0.0037	0.9963	98.54
7.5	3,827,395	9,657	0.0025	0.9975	98.17
8.5	3,792,912	5,121	0.0014	0.9986	97.92
9.5	3,636,407	23,770	0.0065	0.9935	97.79
10.5	3,576,840	33,413	0.0093	0.9907	97.15
11.5	3,440,283	13,431	0.0039	0.9961	96.24
12.5	3,355,360	46,785	0.0139	0.9861	95.87
13.5	3,185,092	17,544	0.0055	0.9945	94.53
14.5	2,944,695	12,242	0.0042	0.9958	94.01
15.5	2,892,885	17,887	0.0062	0.9938	93.62
16.5	2,771,375	16,349	0.0059	0.9941	93.04
17.5	2,530,708	45,932	0.0181	0.9819	92.49
18.5	2,293,637	44,665	0.0195	0.9805	90.81
19.5	1,891,247	13,736	0.0073	0.9927	89.04
20.5	1,792,747	8,224	0.0046	0.9954	88.40
21.5	1,657,593	16,888	0.0102	0.9898	87.99
22.5	1,366,343	10,549	0.0077	0.9923	87.10
23.5	1,227,537	12,959	0.0106	0.9894	86.42
24.5	1,147,207	11,245	0.0098	0.9902	85.51
25.5	1,054,778	5,396	0.0051	0.9949	84.67
26.5	974,808	16,718	0.0171	0.9829	84.24
27.5	853,416	22,644	0.0265	0.9735	82.80
28.5	742,418	10,876	0.0146	0.9854	80.60
29.5	660,239	8,557	0.0130	0.9870	79.42
30.5	591,936	7,005	0.0118	0.9882	78.39
31.5	525,085	4,887	0.0093	0.9907	77.46
32.5	479,349	5,491	0.0115	0.9885	76.74
33.5	412,706	6,950	0.0168	0.9832	75.86
34.5	380,902	8,595	0.0226	0.9774	74.58
35.5	343,544	9,163	0.0267	0.9733	72.90
36.5	322,486	3,020	0.0094	0.9906	70.96
37.5	306,343	5,818	0.0190	0.9810	70.29
38.5	283,957	2,078	0.0073	0.9927	68.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	278,262	5,093	0.0183	0.9817	68.45	
40.5	262,503	1,812	0.0069	0.9931	67.20	
41.5	232,518	1,844	0.0079	0.9921	66.73	
42.5	221,328	1,514	0.0068	0.9932	66.21	
43.5	213,948	5,625	0.0263	0.9737	65.75	
44.5	210,498	725	0.0034	0.9966	64.02	
45.5	202,398	4,885	0.0241	0.9759	63.80	
46.5	179,046	9,449	0.0528	0.9472	62.26	
47.5	196,400	409	0.0021	0.9979	58.98	
48.5	190,995	744	0.0039	0.9961	58.86	
49.5	181,215	202	0.0011	0.9989	58.63	
50.5	169,234	373	0.0022	0.9978	58.56	
51.5	179,376	2,683	0.0150	0.9850	58.43	
52.5	174,004	1,586	0.0091	0.9909	57.56	
53.5	167,617	902	0.0054	0.9946	57.03	
54.5	164,197	3,721	0.0227	0.9773	56.73	
55.5	157,283	222	0.0014	0.9986	55.44	
56.5	153,002	1,774	0.0116	0.9884	55.36	
57.5	151,458	510	0.0034	0.9966	54.72	
58.5	131,605	3,025	0.0230	0.9770	54.54	
59.5	123,948	19,627	0.1583	0.8417	53.28	
60.5	101,672	94	0.0009	0.9991	44.85	
61.5	93,073	559	0.0060	0.9940	44.80	
62.5	88,436	468	0.0053	0.9947	44.53	
63.5	81,583	2,539	0.0311	0.9689	44.30	
64.5	48,492	355	0.0073	0.9927	42.92	
65.5	47,011	59	0.0013	0.9987	42.61	
66.5	45,183		0.0000	1.0000	42.55	
67.5	36,696	2,899	0.0790	0.9210	42.55	
68.5	11,611	231	0.0199	0.9801	39.19	
69.5	11,380	192	0.0168	0.9832	38.41	
70.5	10,504	3,071	0.2924	0.7076	37.76	
71.5	7,325	83	0.0114	0.9886	26.72	
72.5	7,242		0.0000	1.0000	26.42	
73.5	7,242		0.0000	1.0000	26.42	
74.5	7,242		0.0000	1.0000	26.42	
75.5	7,242		0.0000	1.0000	26.42	
76.5	15,989		0.0000	1.0000	26.42	
77.5	15,989		0.0000	1.0000	26.42	
78.5	16,017		0.0000	1.0000	26.42	

UGI UTILITIES, INC. - GAS DIVISION

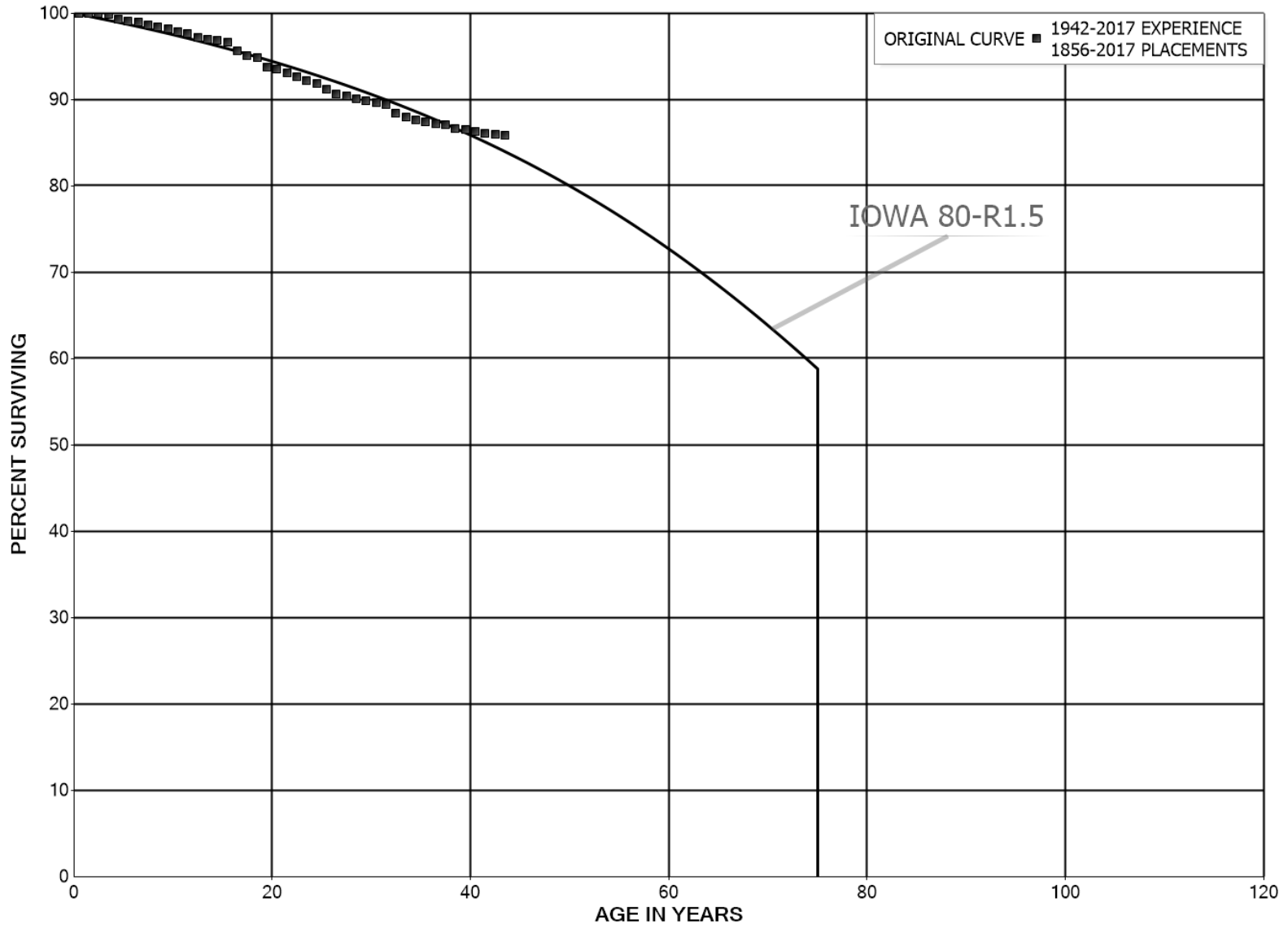
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,947	2,002	0.1255	0.8745	26.42
80.5	13,243	114	0.0086	0.9914	23.10
81.5	13,215	12	0.0009	0.9991	22.90
82.5	12,863		0.0000	1.0000	22.88
83.5	12,863	545	0.0424	0.9576	22.88
84.5	12,318	343	0.0278	0.9722	21.91
85.5	11,795		0.0000	1.0000	21.30
86.5	10,933		0.0000	1.0000	21.30
87.5	10,357		0.0000	1.0000	21.30
88.5	9,955		0.0000	1.0000	21.30
89.5	9,923		0.0000	1.0000	21.30
90.5	9,657		0.0000	1.0000	21.30
91.5	9,649		0.0000	1.0000	21.30
92.5	9,649		0.0000	1.0000	21.30
93.5	519		0.0000	1.0000	21.30
94.5	519		0.0000	1.0000	21.30
95.5	377		0.0000	1.0000	21.30
96.5	377		0.0000	1.0000	21.30
97.5	312		0.0000	1.0000	21.30
98.5	0		0.0000	1.0000	21.30
99.5	0		0.0000	1.0000	21.30
100.5	0		0.0000	1.0000	21.30
101.5	0		0.0000	1.0000	21.30
102.5	0		0.0000	1.0000	21.30
103.5	0		0.0000	1.0000	21.30



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2017

EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,935,491	4,309	0.0001	0.9999	100.00
0.5	69,915,967	3,390	0.0000	1.0000	99.99
1.5	66,957,336	39,220	0.0006	0.9994	99.99
2.5	65,041,633	59,282	0.0009	0.9991	99.93
3.5	62,614,939	360,162	0.0058	0.9942	99.84
4.5	61,766,521	139,682	0.0023	0.9977	99.27
5.5	60,167,394	85,471	0.0014	0.9986	99.04
6.5	59,142,373	198,971	0.0034	0.9966	98.90
7.5	58,111,096	85,163	0.0015	0.9985	98.57
8.5	52,414,231	144,738	0.0028	0.9972	98.42
9.5	50,859,546	184,723	0.0036	0.9964	98.15
10.5	48,627,988	95,710	0.0020	0.9980	97.79
11.5	47,788,834	235,988	0.0049	0.9951	97.60
12.5	46,797,740	63,663	0.0014	0.9986	97.12
13.5	44,551,747	69,904	0.0016	0.9984	96.99
14.5	42,974,762	84,959	0.0020	0.9980	96.84
15.5	38,310,770	428,894	0.0112	0.9888	96.64
16.5	36,391,447	186,065	0.0051	0.9949	95.56
17.5	31,421,173	67,965	0.0022	0.9978	95.07
18.5	30,379,881	380,803	0.0125	0.9875	94.87
19.5	29,479,984	59,330	0.0020	0.9980	93.68
20.5	24,585,395	116,620	0.0047	0.9953	93.49
21.5	23,196,130	110,637	0.0048	0.9952	93.05
22.5	22,347,076	106,417	0.0048	0.9952	92.60
23.5	20,068,944	63,402	0.0032	0.9968	92.16
24.5	18,922,927	139,062	0.0073	0.9927	91.87
25.5	15,455,839	92,447	0.0060	0.9940	91.20
26.5	15,208,042	43,902	0.0029	0.9971	90.65
27.5	13,838,049	51,724	0.0037	0.9963	90.39
28.5	12,544,358	34,243	0.0027	0.9973	90.05
29.5	12,049,656	19,512	0.0016	0.9984	89.81
30.5	11,634,754	30,315	0.0026	0.9974	89.66
31.5	11,204,892	130,560	0.0117	0.9883	89.43
32.5	10,915,584	57,079	0.0052	0.9948	88.38
33.5	10,341,064	30,604	0.0030	0.9970	87.92
34.5	10,256,156	30,760	0.0030	0.9970	87.66
35.5	10,130,658	25,798	0.0025	0.9975	87.40
36.5	9,919,280	14,326	0.0014	0.9986	87.18
37.5	9,396,307	49,721	0.0053	0.9947	87.05
38.5	9,106,600	10,843	0.0012	0.9988	86.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2017			EXPERIENCE BAND 1942-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,981,652	21,197	0.0024	0.9976	86.49
40.5	8,608,504	26,261	0.0031	0.9969	86.28
41.5	8,046,898	10,385	0.0013	0.9987	86.02
42.5	7,818,984	5,231	0.0007	0.9993	85.91
43.5	6,556,400	1,906	0.0003	0.9997	85.85
44.5	6,466,007	31,690	0.0049	0.9951	85.83
45.5	6,427,669	40,359	0.0063	0.9937	85.41
46.5	6,003,299	9,606	0.0016	0.9984	84.87
47.5	5,955,919	1,520	0.0003	0.9997	84.73
48.5	5,918,536	3,133	0.0005	0.9995	84.71
49.5	5,858,999	2,065	0.0004	0.9996	84.67
50.5	5,805,274	4,178	0.0007	0.9993	84.64
51.5	5,513,813	13,579	0.0025	0.9975	84.58
52.5	3,906,024	5,710	0.0015	0.9985	84.37
53.5	3,883,274	16,288	0.0042	0.9958	84.24
54.5	3,761,281	811	0.0002	0.9998	83.89
55.5	3,565,281	863	0.0002	0.9998	83.87
56.5	2,909,749	3,727	0.0013	0.9987	83.85
57.5	2,762,219	3,301	0.0012	0.9988	83.75
58.5	2,726,563	5,100	0.0019	0.9981	83.65
59.5	2,700,596	8,734	0.0032	0.9968	83.49
60.5	2,714,970		0.0000	1.0000	83.22
61.5	2,698,653	18,846	0.0070	0.9930	83.22
62.5	1,835,725	2,394	0.0013	0.9987	82.64
63.5	1,475,131	177	0.0001	0.9999	82.53
64.5	1,419,201	15,600	0.0110	0.9890	82.52
65.5	1,383,054	207	0.0001	0.9999	81.61
66.5	1,334,253	188	0.0001	0.9999	81.60
67.5	1,268,246	408	0.0003	0.9997	81.59
68.5	1,256,444	6,541	0.0052	0.9948	81.56
69.5	1,250,517	1,215	0.0010	0.9990	81.14
70.5	1,243,611	15	0.0000	1.0000	81.06
71.5	1,241,875	5,681	0.0046	0.9954	81.06
72.5	1,221,771	9,883	0.0081	0.9919	80.69
73.5	702,908	2,283	0.0032	0.9968	80.03
74.5	699,918	522	0.0007	0.9993	79.77
75.5	699,396	27,870	0.0398	0.9602	79.72
76.5	678,807	7,789	0.0115	0.9885	76.54
77.5	659,986	1,000	0.0015	0.9985	75.66
78.5	658,242	123	0.0002	0.9998	75.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2017			EXPERIENCE BAND 1942-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	474,718	200	0.0004	0.9996	75.53	
80.5	471,640		0.0000	1.0000	75.50	
81.5	467,432	1,401	0.0030	0.9970	75.50	
82.5	460,519	480	0.0010	0.9990	75.27	
83.5	378,464	5,349	0.0141	0.9859	75.20	
84.5	361,901	2	0.0000	1.0000	74.13	
85.5	359,188		0.0000	1.0000	74.13	
86.5	319,250	7,373	0.0231	0.9769	74.13	
87.5	260,477	8,071	0.0310	0.9690	72.42	
88.5	245,005		0.0000	1.0000	70.18	
89.5	151,496		0.0000	1.0000	70.18	
90.5	152,208		0.0000	1.0000	70.18	
91.5	147,180	11,745	0.0798	0.9202	70.18	
92.5	135,435	189	0.0014	0.9986	64.58	
93.5	130,581	1,500	0.0115	0.9885	64.49	
94.5	129,535		0.0000	1.0000	63.75	
95.5	122,993		0.0000	1.0000	63.75	
96.5	122,455		0.0000	1.0000	63.75	
97.5	119,606		0.0000	1.0000	63.75	
98.5	119,606		0.0000	1.0000	63.75	
99.5	112,116	200	0.0018	0.9982	63.75	
100.5	107,901		0.0000	1.0000	63.63	
101.5	105,606		0.0000	1.0000	63.63	
102.5	82,295	561	0.0068	0.9932	63.63	
103.5	77,143	100	0.0013	0.9987	63.20	
104.5	77,043		0.0000	1.0000	63.12	
105.5	74,759		0.0000	1.0000	63.12	
106.5	74,496		0.0000	1.0000	63.12	
107.5	71,429		0.0000	1.0000	63.12	
108.5	70,952		0.0000	1.0000	63.12	
109.5	69,952		0.0000	1.0000	63.12	
110.5	68,459		0.0000	1.0000	63.12	
111.5	68,167		0.0000	1.0000	63.12	
112.5	62,005		0.0000	1.0000	63.12	
113.5	62,005		0.0000	1.0000	63.12	
114.5	62,005	2,723	0.0439	0.9561	63.12	
115.5	59,282		0.0000	1.0000	60.34	
116.5	50,484		0.0000	1.0000	60.34	
117.5	50,484		0.0000	1.0000	60.34	
118.5	50,484		0.0000	1.0000	60.34	

UGI UTILITIES, INC. - GAS DIVISION

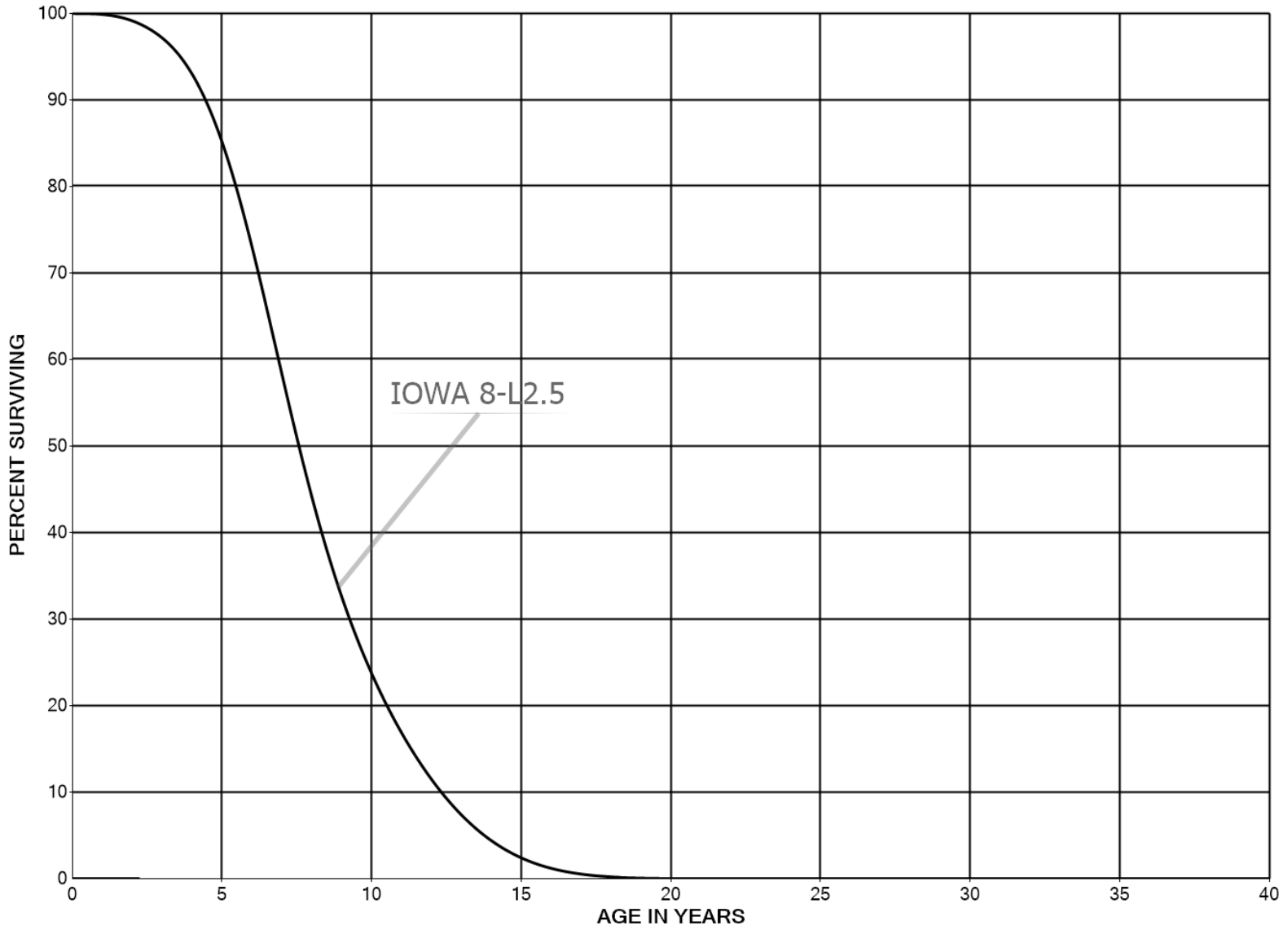
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2017			EXPERIENCE BAND 1942-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	50,484	18,731	0.3710	0.6290	60.34
120.5	31,753		0.0000	1.0000	37.96
121.5	31,753		0.0000	1.0000	37.96
122.5	31,753		0.0000	1.0000	37.96
123.5	31,753		0.0000	1.0000	37.96
124.5	31,753		0.0000	1.0000	37.96
125.5	31,753		0.0000	1.0000	37.96
126.5	26,717		0.0000	1.0000	37.96
127.5	26,717		0.0000	1.0000	37.96
128.5	26,717		0.0000	1.0000	37.96
129.5	26,717		0.0000	1.0000	37.96
130.5	26,717		0.0000	1.0000	37.96
131.5	26,717		0.0000	1.0000	37.96
132.5	26,717		0.0000	1.0000	37.96
133.5	26,502		0.0000	1.0000	37.96
134.5	17,841		0.0000	1.0000	37.96
135.5	17,841		0.0000	1.0000	37.96
136.5	17,841		0.0000	1.0000	37.96
137.5	17,841		0.0000	1.0000	37.96
138.5	17,841		0.0000	1.0000	37.96
139.5	17,841		0.0000	1.0000	37.96
140.5	7,506		0.0000	1.0000	37.96
141.5	7,506		0.0000	1.0000	37.96
142.5	7,506		0.0000	1.0000	37.96
143.5	2,385		0.0000	1.0000	37.96
144.5	2,385		0.0000	1.0000	37.96
145.5					37.96

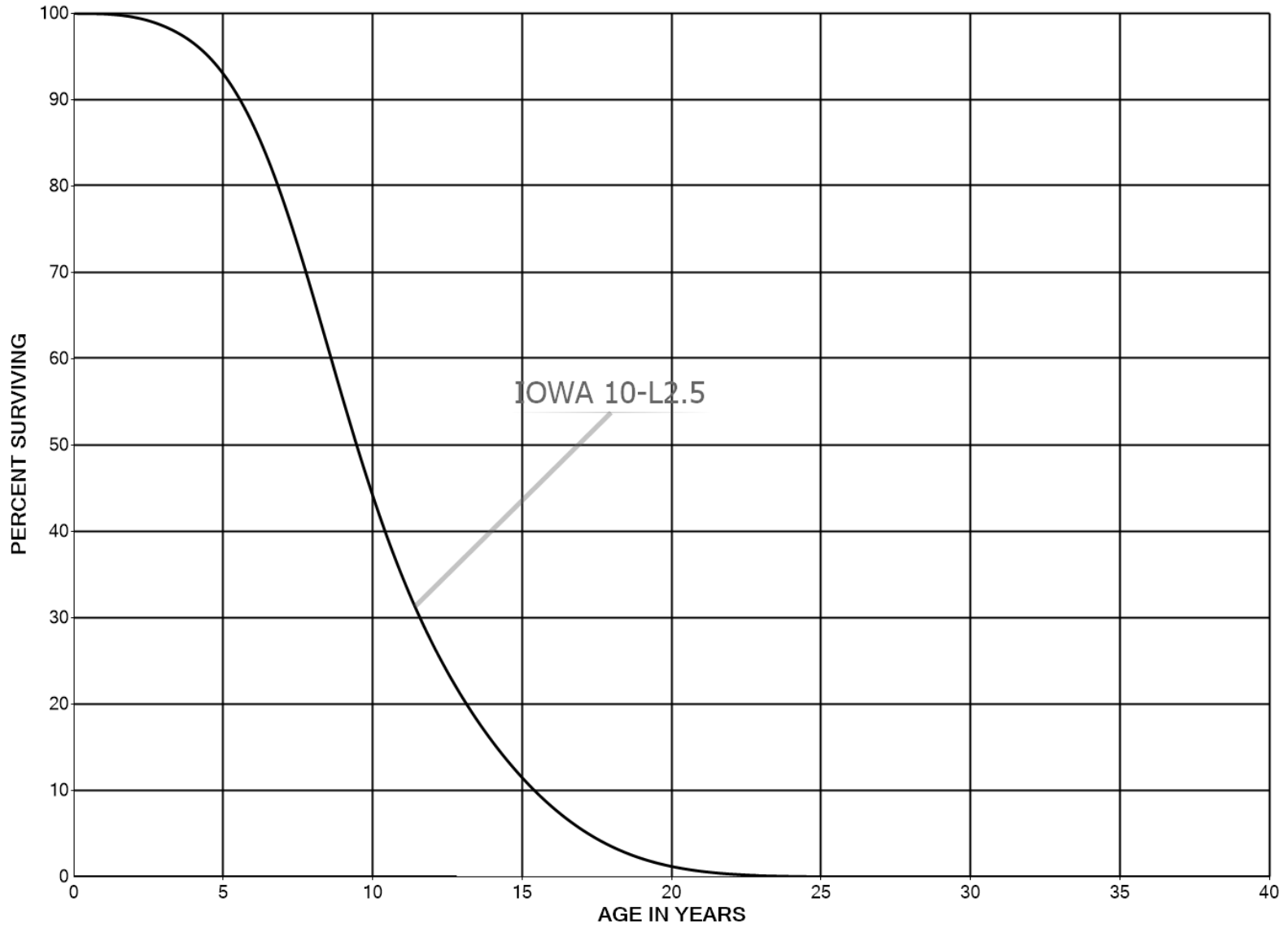


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S
SMOOTH SURVIVOR CURVE



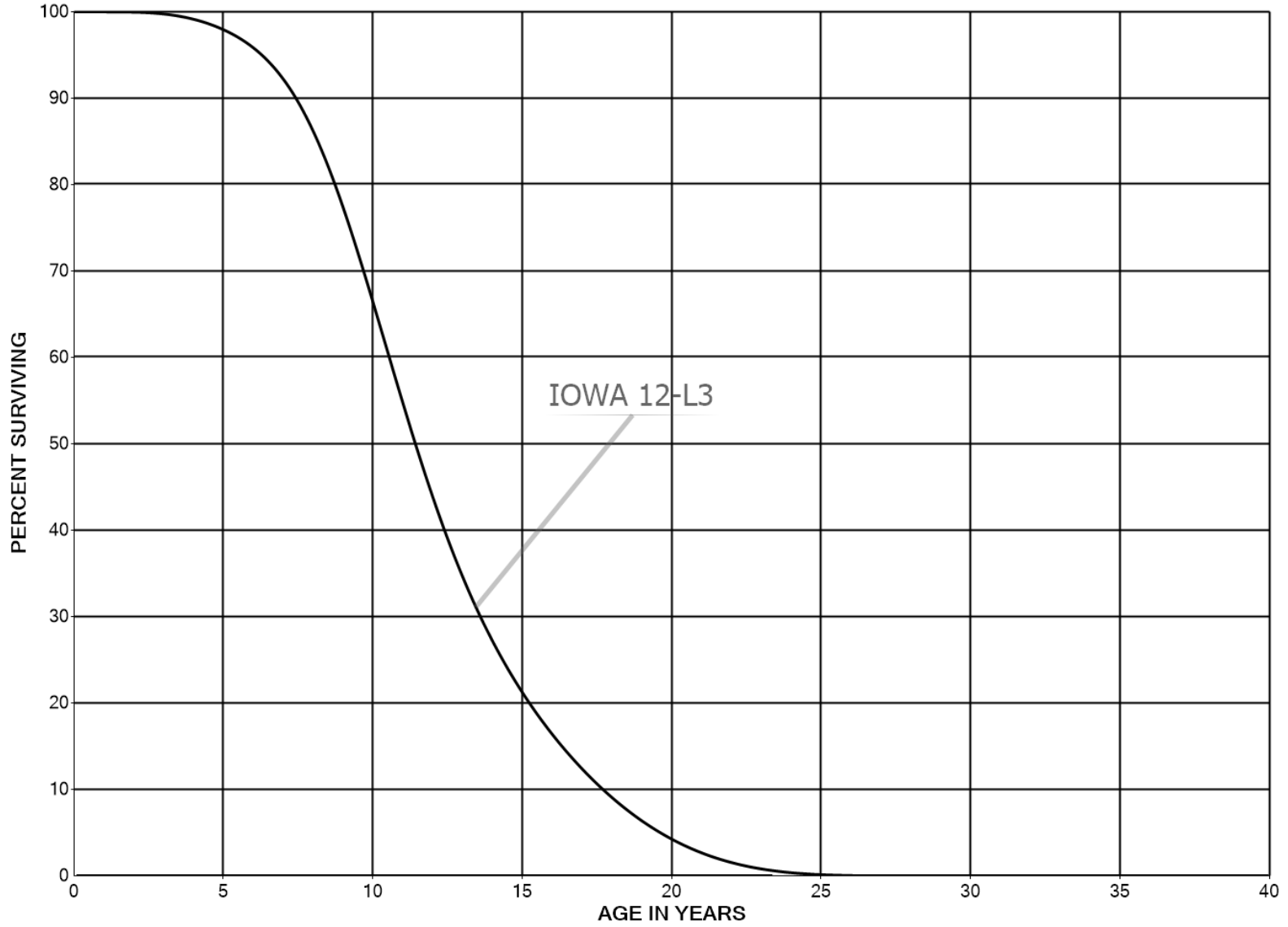


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS
SMOOTH SURVIVOR CURVE



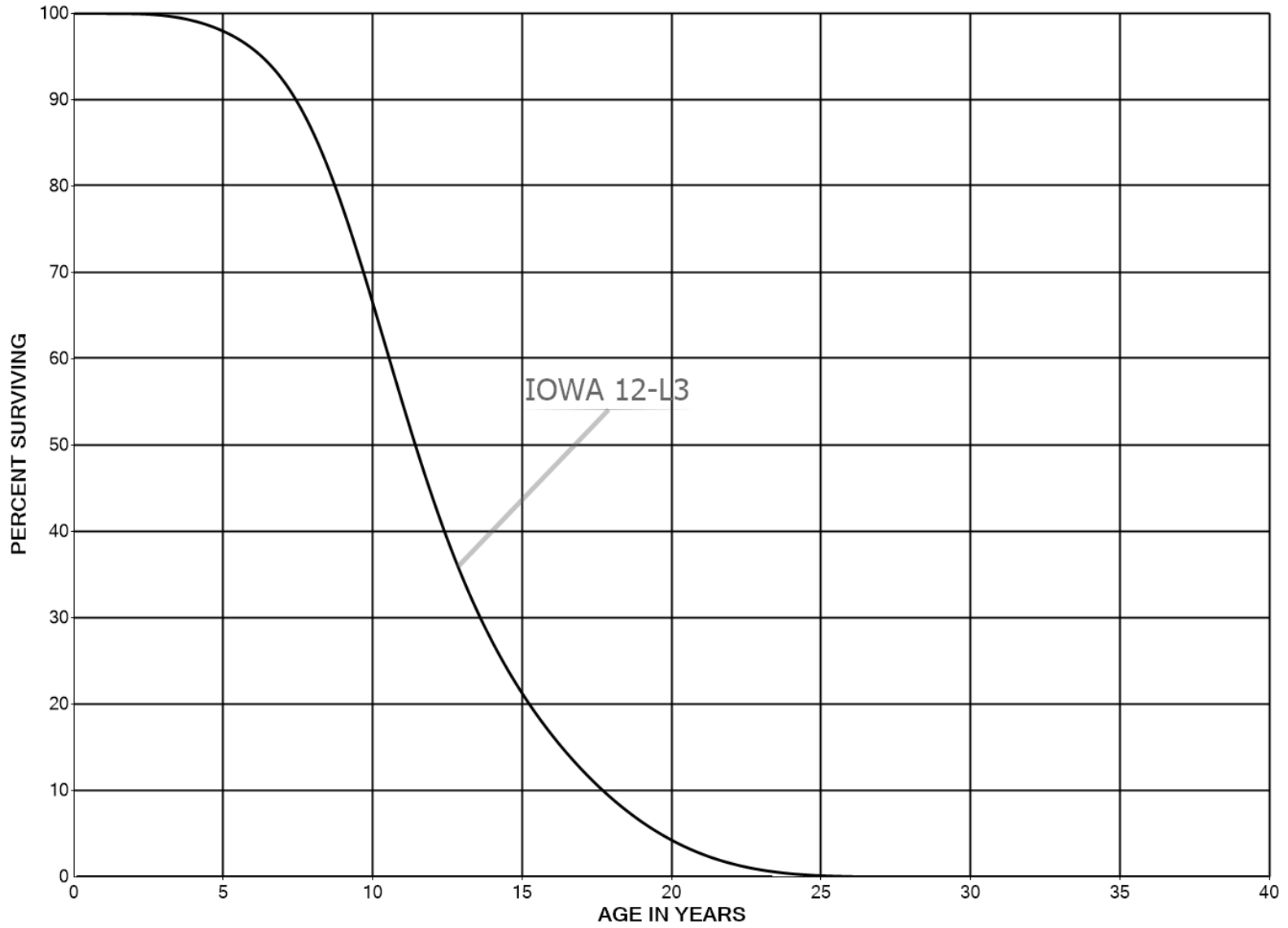


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES
SMOOTH SURVIVOR CURVE



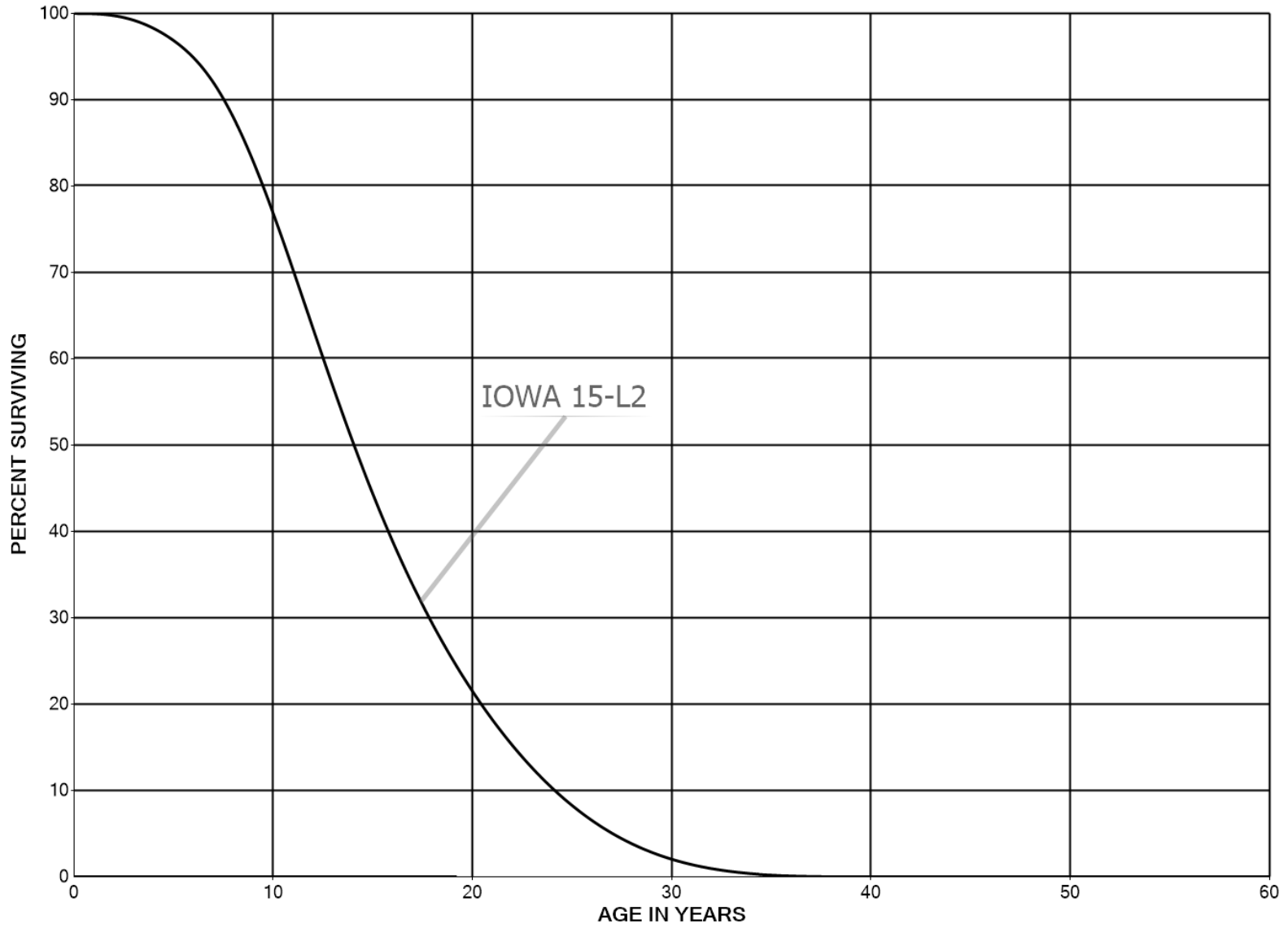


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS
SMOOTH SURVIVOR CURVE



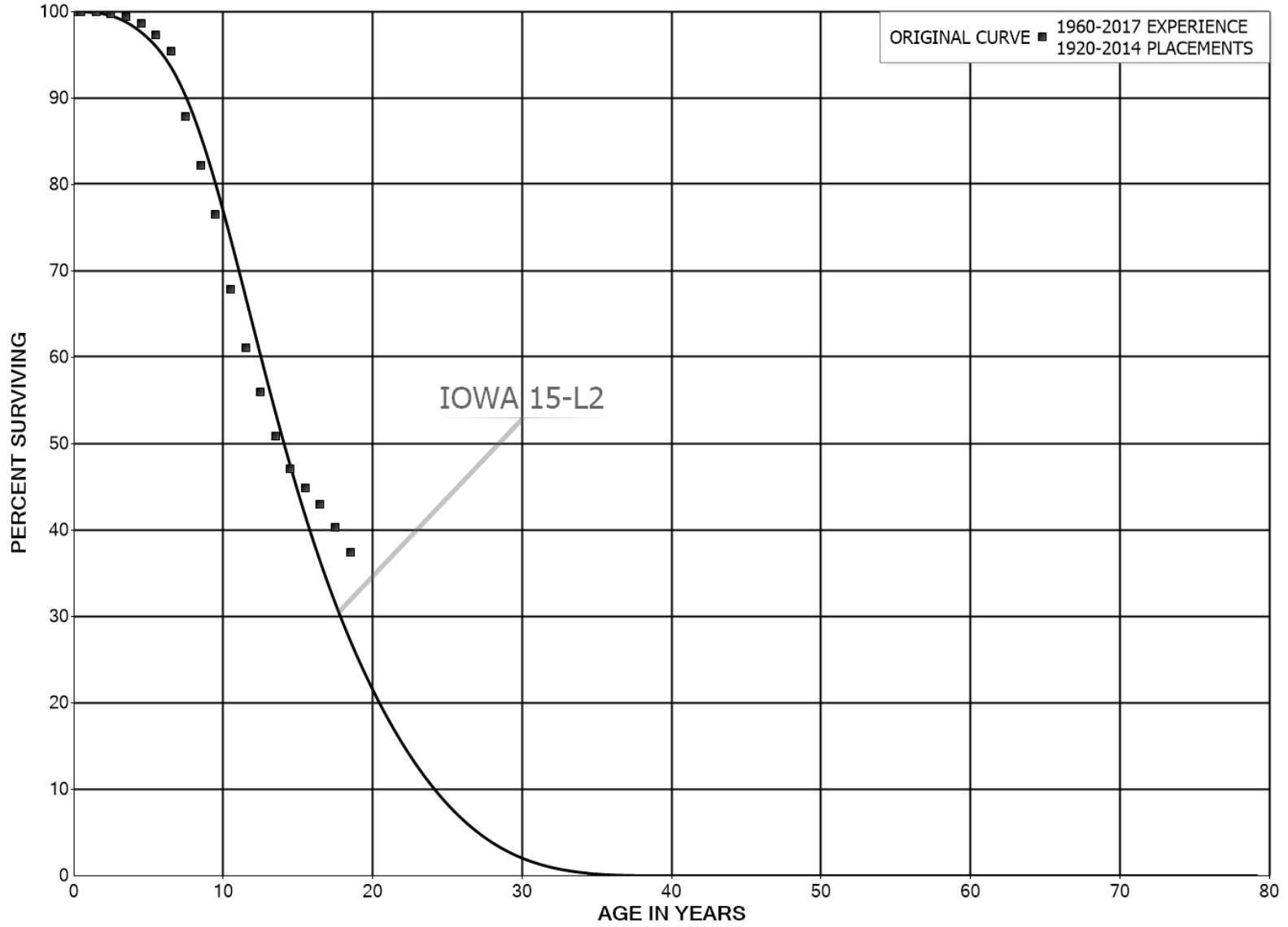


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2014

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,151,393	6,630	0.0006	0.9994	100.00
0.5	11,299,895	1,306	0.0001	0.9999	99.94
1.5	11,342,468	18,033	0.0016	0.9984	99.93
2.5	11,366,402	38,671	0.0034	0.9966	99.77
3.5	11,486,630	89,144	0.0078	0.9922	99.43
4.5	11,360,461	159,779	0.0141	0.9859	98.66
5.5	11,257,712	217,059	0.0193	0.9807	97.27
6.5	11,010,165	871,307	0.0791	0.9209	95.40
7.5	10,087,867	645,663	0.0640	0.9360	87.85
8.5	9,192,389	636,400	0.0692	0.9308	82.22
9.5	8,495,355	962,363	0.1133	0.8867	76.53
10.5	7,269,576	731,410	0.1006	0.8994	67.86
11.5	6,403,469	528,163	0.0825	0.9175	61.03
12.5	5,617,439	514,970	0.0917	0.9083	56.00
13.5	4,551,827	344,987	0.0758	0.9242	50.87
14.5	4,015,226	189,174	0.0471	0.9529	47.01
15.5	3,612,980	152,205	0.0421	0.9579	44.80
16.5	3,370,926	208,416	0.0618	0.9382	42.91
17.5	3,147,032	221,185	0.0703	0.9297	40.26
18.5	2,903,244	60,304	0.0208	0.9792	37.43
19.5	2,618,348	30,566	0.0117	0.9883	36.65
20.5	2,469,772	76,612	0.0310	0.9690	36.22
21.5	2,269,625	60,038	0.0265	0.9735	35.10
22.5	2,017,373	7,422	0.0037	0.9963	34.17
23.5	1,817,051	43,804	0.0241	0.9759	34.04
24.5	1,582,152	103,516	0.0654	0.9346	33.22
25.5	1,309,079	122,003	0.0932	0.9068	31.05
26.5	1,150,702	41,247	0.0358	0.9642	28.16
27.5	1,084,622	41,175	0.0380	0.9620	27.15
28.5	989,833	35,400	0.0358	0.9642	26.12
29.5	866,508	69,913	0.0807	0.9193	25.18
30.5	776,796	68,508	0.0882	0.9118	23.15
31.5	653,297	13,411	0.0205	0.9795	21.11
32.5	589,610	34,766	0.0590	0.9410	20.68
33.5	513,382	40,234	0.0784	0.9216	19.46
34.5	464,606	18,476	0.0398	0.9602	17.93
35.5	380,327	20,812	0.0547	0.9453	17.22
36.5	289,360	10,204	0.0353	0.9647	16.28
37.5	269,806	4,189	0.0155	0.9845	15.70
38.5	256,976	16,440	0.0640	0.9360	15.46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2014			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	230,972	3,797	0.0164	0.9836	14.47
40.5	192,466	3,337	0.0173	0.9827	14.23
41.5	183,204	5,547	0.0303	0.9697	13.98
42.5	149,677	1,005	0.0067	0.9933	13.56
43.5	131,194	14,456	0.1102	0.8898	13.47
44.5	106,517	785	0.0074	0.9926	11.99
45.5	104,549	887	0.0085	0.9915	11.90
46.5	99,374	240	0.0024	0.9976	11.80
47.5	94,424	6,791	0.0719	0.9281	11.77
48.5	86,409		0.0000	1.0000	10.92
49.5	82,156	174	0.0021	0.9979	10.92
50.5	79,212	1,171	0.0148	0.9852	10.90
51.5	75,933		0.0000	1.0000	10.74
52.5	69,877		0.0000	1.0000	10.74
53.5	65,871		0.0000	1.0000	10.74
54.5	61,809	2,611	0.0422	0.9578	10.74
55.5	49,831		0.0000	1.0000	10.28
56.5	46,849	1,358	0.0290	0.9710	10.28
57.5	40,832		0.0000	1.0000	9.99
58.5	37,703		0.0000	1.0000	9.99
59.5	34,887		0.0000	1.0000	9.99
60.5	33,605		0.0000	1.0000	9.99
61.5	29,505	2,149	0.0728	0.9272	9.99
62.5	26,246		0.0000	1.0000	9.26
63.5	7,568		0.0000	1.0000	9.26
64.5	6,767		0.0000	1.0000	9.26
65.5	2,577		0.0000	1.0000	9.26
66.5	449		0.0000	1.0000	9.26
67.5	285		0.0000	1.0000	9.26
68.5	285		0.0000	1.0000	9.26
69.5					9.26

**PART VII. 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, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) -	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(4)			
1850	2,795	2,795				0.0
1862	16	16				0.0
1868	72	72				0.0
1873	22	22				0.0
1874	15	15				0.0
1875	1	1				0.0
1879	2	2				0.0
1880	749	749				0.0
1881	615	615				0.0
1883	114	114				0.0
1886	2	2				0.0
1888	49	49				0.0
1889	4,398	4,398				0.0
1890	27	27				0.0
1891	172	172				0.0
1892	1,503	1,503				0.0
1893	206	203		3	3	0.0
1894	3,106	3,097		9	12	0.0
1895	2,686	2,684		2	14	0.0
1896	829	807		22	36	0.0
1897	5,341	5,295		46	82	0.0
1898	20,941	20,927		14	96	0.0
1899	10,061	10,010		51	147	0.0
1900	949	910		39	186	0.0
1901	79,922	79,727		195	381	0.0
1902	17,438	17,378		60	441	0.0
1903	47,921	47,718		203	644	0.0
1904	70,151	69,419		732	1,376	0.0
1905	53,978	53,648		330	1,706	0.0
1906	19,406	17,657		1,749	3,455	0.0
1907	29,081	27,753		1,328	4,783	0.0
1908	50,900	48,095		2,805	7,588	0.0
1909	29,365	28,199		1,166	8,754	0.0
1910	31,184	28,644		2,540	11,294	0.0
1911	61,292	54,973		6,319	17,613	0.0
1912	49,060	44,019		5,041	22,654	0.0
1913	69,339	66,702		2,637	25,291	0.0
1914	70,842	65,012		5,830	31,121	0.0
1915	59,134	53,894		5,240	36,361	0.0
1916	46,451	42,900		3,551	39,912	0.0
1917	43,275	41,080		2,195	42,107	0.0
1918	28,624	26,739		1,885	43,992	0.0
1919	52,620	49,572		3,048	47,040	0.0
1920	71,313	67,584		3,729	50,769	0.0
1921	114,268	106,293		7,975	58,744	0.0
1922	138,446	127,727		10,719	69,463	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1923	142,728	131,326	11,402		80,865	0.0
1924	486,443	449,821	36,622		117,487	0.0
1925	242,373	224,828	17,545		135,032	0.0
1926	448,370	408,720	39,650		174,682	0.0
1927	271,598	255,299	16,299		190,981	0.0
1928	298,359	277,972	20,387		211,368	0.0
1929	255,645	232,682	22,963		234,331	0.0
1930	547,099	488,039	59,060		293,391	0.0
1931	480,399	424,825	55,574		348,965	0.0
1932	135,008	127,543	7,465		356,430	0.0
1933	173,272	169,112	4,160		360,590	0.0
1934	46,052	42,837	3,215		363,805	0.0
1935	53,649	50,495	3,154		366,959	0.0
1936	62,967	56,702	6,265		373,224	0.0
1937	64,375	60,887	3,488		376,712	0.0
1938	45,738	42,981	2,757		379,469	0.0
1939	71,703	66,197	5,506		384,975	0.0
1940	94,307	87,469	6,838		391,813	0.0
1941	189,485	178,714	10,771		402,584	0.0
1942	83,404	76,663	6,741		409,325	0.0
1943	36,738	34,397	2,341		411,666	0.0
1944	47,236	44,862	2,374		414,040	0.0
1945	53,563	49,955	3,608		417,648	0.0
1946	516,368	429,168	87,200		504,848	0.0
1947	217,812	192,952	24,860		529,708	0.0
1948	297,459	258,656	38,803		568,511	0.0
1949	666,286	597,462	68,824		637,335	0.0
1950	2,296,074	1,868,874	427,200		1,064,535	0.0
1951	742,689	621,675	121,014		1,185,549	0.0
1952	2,253,374	1,891,703	361,671		1,547,220	0.1
1953	1,604,093	1,261,926	342,167		1,889,387	0.1
1954	2,278,393	1,825,502	452,891		2,342,278	0.1
1955	3,203,889	2,610,254	593,635		2,935,913	0.1
1956	3,084,683	2,346,911	737,772		3,673,685	0.1
1957	5,352,407	4,204,465	1,147,942		4,821,627	0.2
1958	4,086,886	3,065,362	1,021,524		5,843,151	0.2
1959	4,073,115	3,029,264	1,043,851		6,887,002	0.3
1960	5,217,914	3,891,903	1,326,011		8,213,013	0.3
1961	5,476,885	4,091,163	1,385,722		9,598,735	0.4
1962	4,514,089	3,277,877	1,236,212		10,834,947	0.4
1963	6,242,633	4,463,458	1,779,175		12,614,122	0.5
1964	7,519,176	5,258,275	2,260,901		14,875,023	0.6
1965	9,421,934	6,887,349	2,534,585		17,409,608	0.7
1966	9,204,340	6,529,056	2,675,284		20,084,892	0.8
1967	9,491,809	6,672,711	2,819,098		22,903,990	0.9
1968	11,104,853	7,576,344	3,528,509		26,432,499	1.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1969	11,713,474	7,900,867	3,812,607		30,245,106	1.1
1970	10,710,359	7,247,491	3,462,868		33,707,974	1.3
1971	10,135,772	6,751,421	3,384,351		37,092,325	1.4
1972	11,370,048	7,454,193	3,915,855		41,008,180	1.5
1973	10,365,873	6,844,542	3,521,331		44,529,511	1.7
1974	10,777,393	7,146,444	3,630,949		48,160,460	1.8
1975	9,205,633	5,926,184	3,279,449		51,439,909	1.9
1976	8,868,499	5,696,673	3,171,826		54,611,735	2.1
1977	11,163,844	6,983,644	4,180,200		58,791,935	2.2
1978	10,841,555	6,602,625	4,238,930		63,030,865	2.4
1979	16,149,857	9,635,122	6,514,735		69,545,600	2.6
1980	28,520,092	16,989,761	11,530,331		81,075,931	3.0
1981	27,958,047	16,416,147	11,541,900		92,617,831	3.5
1982	27,591,237	17,432,479	10,158,758		102,776,589	3.9
1983	14,893,650	9,717,197	5,176,453		107,953,042	4.1
1984	19,201,560	12,199,335	7,002,225		114,955,267	4.3
1985	23,561,569	14,837,120	8,724,449		123,679,716	4.6
1986	28,052,454	17,059,976	10,992,478		134,672,194	5.1
1987	32,072,513	19,538,226	12,534,287		147,206,481	5.5
1988	42,652,756	24,641,410	18,011,346		165,217,827	6.2
1989	47,664,363	27,440,643	20,223,720		185,441,547	7.0
1990	50,644,984	28,678,669	21,966,315		207,407,862	7.8
1991	39,375,270	22,174,194	17,201,076		224,608,938	8.4
1992	45,149,324	25,159,858	19,989,466		244,598,404	9.2
1993	33,782,489	18,552,495	15,229,994		259,828,398	9.8
1994	51,281,591	27,431,532	23,850,059		283,678,457	10.7
1995	60,447,642	29,844,773	30,602,869		314,281,326	11.8
1996	63,468,209	29,968,034	33,500,175		347,781,501	13.1
1997	74,876,947	34,468,816	40,408,131		388,189,632	14.6
1998	61,122,621	27,661,938	33,460,683		421,650,315	15.8
1999	48,324,528	21,571,831	26,752,697		448,403,012	16.8
2000	61,623,369	25,527,157	36,096,212		484,499,224	18.2
2001	59,583,257	25,217,072	34,366,185		518,865,409	19.5
2002	59,001,714	24,586,012	34,415,702		553,281,111	20.8
2003	59,020,219	22,625,161	36,395,058		589,676,169	22.1
2004	77,371,334	29,776,398	47,594,936		637,271,105	23.9
2005	69,515,496	24,468,912	45,046,584		682,317,689	25.6
2006	65,803,900	24,134,190	41,669,710		723,987,399	27.2
2007	65,909,739	21,382,430	44,527,309		768,514,708	28.9
2008	69,418,229	20,557,124	48,861,105		817,375,813	30.7
2009	66,863,971	17,796,193	49,067,778		866,443,591	32.5
2010	61,450,532	15,574,016	45,876,516		912,320,107	34.3
2011	87,324,113	20,016,890	67,307,223		979,627,330	36.8
2012	105,521,294	21,437,754	84,083,540		1,063,710,870	39.9
2013	125,066,768	22,346,483	102,720,285		1,166,431,155	43.8
2014	158,342,916	24,248,923	134,093,993		1,300,525,148	48.8

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2015	184,039,668	24,195,911	159,843,757		1,460,368,905	54.8
2016	205,389,529	22,597,597	182,791,932		1,643,160,837	61.7
2017	204,095,148	17,328,043	186,767,105		1,829,927,942	68.7
2018	284,178,620	17,783,990	266,394,630		2,096,322,572	78.7
2019	247,074,351	11,455,064	235,619,287		2,331,941,859	87.6
2020	335,197,824	4,495,949	330,701,875		2,662,643,734	100.0
TOTAL	3,698,222,497	1,035,578,763	2,662,643,734			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	25,355	19,200		6,155	6,155	0.0
2003	7,183	4,881		2,302	8,457	0.0
2004	38,772	34,499		4,273	12,730	0.0
2005	39,966	24,055		15,911	28,641	0.1
2006	2,469	1,390		1,079	29,720	0.1
2007	878	461		417	30,137	0.1
2008	23,109	22,814		295	30,432	0.1
2009	4,753	2,123		2,630	33,062	0.1
2010	747,319	304,716		442,603	475,665	1.6
2014	22,225	20,895		1,330	476,995	1.6
2016	18,242	18,242			476,995	1.6
2017	51,353	50,089		1,264	478,259	1.6
2018	88,618	61,741		26,877	505,136	1.7
2019	29,953,986	1,631,575		28,322,411	28,827,547	99.4
2020	186,765	3,937		182,828	29,010,375	100.0
SUBTOTAL	31,210,993	2,200,618		29,010,375		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	3,769	3,659		110	110	0.0
2002	6,694	6,164		530	640	0.0
2003	22,684	19,760		2,924	3,564	0.0
2004	5,699	4,680		1,019	4,583	0.0
2006	1,660,898	1,508,197		152,701	157,284	0.1
2007	3,044,412	2,573,543		470,869	628,153	0.4
2008	2,908,998	2,277,181		631,817	1,259,970	0.8
2011	481,464	294,317		187,147	1,447,117	0.9
2012	3,526,648	2,746,671		779,977	2,227,094	1.4
2013	959,163	561,044		398,119	2,625,213	1.6
2014	1,484,161	823,763		660,398	3,285,611	2.0
2015	1,151,853	613,259		538,594	3,824,205	2.4
2016	5,056,437	3,059,147		1,997,290	5,821,495	3.6
2017	81,950,458	20,114,141		61,836,317	67,657,812	42.0
2018	6,845,520	2,987,119		3,858,401	71,516,213	44.3
2019	65,193,788	7,755,957		57,437,831	128,954,044	80.0
2020	33,702,779	1,386,369		32,316,410	161,270,454	100.0
TOTAL	208,005,425	46,734,971		161,270,454		

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, 2020

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	482,187	92,711		92,711	13.6
1975	7,159	5,982	1,177		93,888	13.8
1976	1,630	1,356	274		94,162	13.8
1977	2,106	1,745	361		94,523	13.9
1978	554	457	97		94,620	13.9
1979	6,707	5,511	1,196		95,816	14.1
1980	28,234	23,100	5,134		100,950	14.8
1981	44,870	36,531	8,339		109,289	16.1
1982	428	354	74		109,363	16.1
1983	1,273	1,045	228		109,591	16.1
1984	1,922	1,571	351		109,942	16.2
1985	15,545	12,640	2,905		112,847	16.6
1986	1,123	907	216		113,063	16.6
1987	100	80	20		113,083	16.6
1989	40,014	31,679	8,335		121,418	17.8
1990	23,330	18,315	5,015		126,433	18.6
1992	95,013	73,245	21,768		148,201	21.8
1993	1,840	1,406	434		148,635	21.8
1994	27,142	20,591	6,551		155,186	22.8
1995	4,582	3,442	1,140		156,326	23.0
1996	248	184	64		156,390	23.0
1998	684	494	190		156,580	23.0
2000	72,144	50,713	21,431		178,011	26.2
2001	73,339	50,812	22,527		200,538	29.5
2002	5,527	3,759	1,768		202,306	29.7
2003	201	134	67		202,373	29.7
2004	1,509	984	525		202,898	29.8
2005	4,812	3,072	1,740		204,638	30.1
2006	458	284	174		204,812	30.1
2007	379,291	228,845	150,446		355,258	52.2
2008	444,898	259,999	184,899		540,157	79.4
2009	14,015	7,883	6,132		546,289	80.3
2010	2,629	1,419	1,210		547,499	80.4
2011	3,560	1,829	1,731		549,230	80.7
2012	295	143	152		549,382	80.7
2014	5,428	2,268	3,160		552,542	81.2
2015	44,230	16,684	27,546		580,088	85.2
2016	33,848	11,199	22,649		602,737	88.6
2017	6,680	1,854	4,826		607,563	89.3
2018	41,704	8,975	32,729		640,292	94.1
2019	46,946	6,652	40,294		680,586	100.0
TOTAL	2,060,916	1,380,330	680,586			

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, 2020

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	524	526			
1912	2,693.57	2,666	2,694			
1913	31,916.65	31,388	31,917			
1914	1,141.85	1,116	1,142			
1917	1,200.00	1,150	1,200			
1918	701.79	668	702			
1919	1,973.32	1,866	1,973			
1921	2,993.63	2,794	2,994			
1923	1.00	1	1			
1926	4,047.55	3,655	4,048			
1928	1,435.71	1,279	1,436			
1929	962.33	851	962			
1935	951.47	807	951			
1937	52.56	44	53			
1939	15.58	13	16			
1940	13.75	11	14			
1941	15,225.35	12,341	15,225			
1944	2,221.48	1,758	2,221			
1945	161.26	127	161			
1946	629.70	490	630			
1948	1.00	1	1			
1950	181.23	136	181			
1954	35.07	25	35			
1956	7.72	5	8			
1959	142.79	98	143			
1960	131.99	90	132			
1962	47.49	32	47			
1963	10.00	7	10			
1972	6,120.00	3,603	6,120			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	141	258	2	26.00	
1998	3,274.34	1,429	2,617	657	29.05	23
2004	1,098.03	379	694	404	31.35	13
	163,100.33	152,416	162,037	1,063		36
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.5	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, 2020

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	281	286			
1905	534.24	519	534			
1906	439.95	425	440			
1907	1,303.60	1,252	1,304			
1908	371.67	355	372			
1909	542.65	515	543			
1910	24.50	23	25			
1912	1.00	1	1			
1913	308.44	286	308			
1914	406.05	375	406			
1915	104.20	96	104			
1916	83.46	76	83			
1917	271.07	246	271			
1918	13.60	12	14			
1919	364.18	327	364			
1920	372.95	333	373			
1921	422.37	375	422			
1922	3.00	3	3			
1923	214.30	188	214			
1924	233.93	204	234			
1925	186.30	162	186			
1926	648.74	560	649			
1927	81.77	70	82			
1928	1,265.69	1,078	1,266			
1929	342.53	290	343			
1930	105.29	88	105			
1931	153.25	128	153			
1932	259.70	215	260			
1933	11.55	10	12			
1934	99.17	81	99			
1935	711.79	577	712			
1936	219.39	177	219			
1937	178.48	143	178			
1938	16.54	13	17			
1939	97.49	77	97			
1940	1,167.50	911	1,168			
1941	4,651.28	3,600	4,651			
1942	570.16	438	570			
1943	210.83	160	211			
1944	372.59	281	373			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	650	869			
1946	288.26	214	288			
1947	1,980.20	1,453	1,980			
1948	494.28	359	494			
1949	1,215.91	875	1,216			
1950	409.99	292	410			
1951	8.42	6	8			
1952	174.36	122	174			
1953	33.53	23	34			
1954	319.31	218	319			
1955	18.46	12	18			
1956	100.07	67	100			
1957	5.20	3	5			
1958	125.16	82	125			
1959	78.61	51	79			
1960	140.63	90	141			
1961	48.55	31	49			
1962	238.74	148	239			
1963	73.00	45	73			
1964	30.64	19	31			
1965	327.04	195	326	1	24.28	
1966	1,949.99	1,144	1,910	40	24.79	2
1967	210.02	121	202	8	25.32	
1968	601.24	342	571	30	25.84	1
1969	260.06	146	244	16	26.37	1
1970	30.26	17	28	2	26.91	
1971	494.97	268	448	47	27.46	2
1972	59.23	32	53	6	28.01	
1973	350.14	183	306	45	28.56	2
1974	44.07	23	38	6	29.12	
1975	183.82	93	155	29	29.69	1
1976	51.01	25	42	9	30.26	
1977	10.01	5	8	2	30.84	
1983	289.96	163	272	18	29.17	1
1992	292.64	136	227	66	32.85	2
1999	643.99	244	407	237	35.32	7
2011	87.04	18	30	57	37.67	2
	30,277.07	22,954	29,660	617		21

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 0.07

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, 2020

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, 2020

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, 2020

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	395		90	
	18,208.60	18,208	18,119		90	

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, 2020

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, 2020

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	5,370	6,981			
1899	7,115.14	5,450	7,115			
1901	2,982.56	2,264	2,983			
1902	9,652.93	7,295	9,653			
1903	13,659.72	10,277	13,660			
1904	14,815.75	11,096	14,816			
1905	1,275.77	951	1,276			
1906	513.25	381	513			
1907	6,359.95	4,696	6,360			
1908	3,151.76	2,316	3,152			
1909	2,862.37	2,093	2,862			
1910	307.46	224	307			
1911	2,431.84	1,760	2,432			
1912	2,319.31	1,670	2,319			
1913	5,593.31	4,008	5,593			
1914	6,309.19	4,498	6,309			
1915	4,636.59	3,288	4,637			
1916	6,215.03	4,384	6,215			
1917	4,867.38	3,415	4,867			
1918	88.42	62	88			
1919	3,165.58	2,196	3,166			
1920	11,810.32	8,149	11,810			
1921	1,551.67	1,065	1,552			
1922	4,953.14	3,379	4,953			
1923	1,197.31	812	1,197			
1924	26,520.98	17,882	26,521			
1925	3,581.94	2,401	3,582			
1926	846.23	564	846			
1927	8,969.93	5,937	8,970			
1928	500.19	329	500			
1929	1,246.96	815	1,247			
1930	822.22	534	822			
1931	5,959.34	3,846	5,959			
1932	284.85	183	285			
1933	295.44	188	295			
1934	1,434.24	907	1,434			
1935	734.99	462	735			
1936	655.62	409	656			
1937	590.14	365	590			
1938	1,716.44	1,055	1,716			
1939	6,274.96	3,829	6,275			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	12,676	20,933			
1941	54,988.08	33,051	54,988			
1942	8,386.40	5,001	8,386			
1943	3,472.45	2,055	3,472			
1944	5,918.84	3,473	5,919			
1945	5,041.98	2,935	5,042			
1946	8,811.89	5,086	8,812			
1947	10,683.12	6,117	10,683			
1948	2,599.34	1,476	2,599			
1949	50,912.72	28,641	50,913			
1950	7,587.88	4,231	7,588			
1951	1,414.44	782	1,414			
1952	2,347.14	1,285	2,347			
1953	485.25	263	485			
1954	7,899.95	4,244	7,900			
1955	7,421.47	3,948	7,421			
1956	7,758.34	4,087	7,758			
1957	11,247.12	5,865	11,247			
1958	19,011.79	9,809	19,012			
1959	5,911.91	3,019	5,912			
1960	9,496.60	4,797	9,482	15	23.26	1
1961	6,128.13	3,061	6,050	78	23.52	3
1962	12,642.83	6,246	12,346	297	23.78	12
1963	10,595.86	5,174	10,227	369	24.05	15
1964	15,728.29	7,593	15,008	720	24.31	30
1965	23,533.62	11,221	22,179	1,354	24.59	55
1966	12,682.25	5,974	11,808	874	24.86	35
1967	21,327.23	9,924	19,616	1,712	25.13	68
1968	24,415.86	11,216	22,169	2,247	25.41	88
1969	23,449.66	10,632	21,015	2,435	25.69	95
1970	9,454.39	4,228	8,357	1,097	25.98	42
1971	20,918.97	9,231	18,246	2,673	26.26	102
1972	26,190.05	11,396	22,525	3,665	26.55	138
1973	25,358.45	10,872	21,489	3,869	26.85	144
1974	4,139.67	1,749	3,457	683	27.14	25
1975	7,177.74	2,987	5,904	1,274	27.44	46
1976	1,091.28	447	884	208	27.74	7
1977	6,710.04	2,705	5,347	1,363	28.05	49
1980	250.51	96	190	61	28.98	2
1982	1,631.45	1,018	1,631			
1983	2,373.67	1,460	2,374			
1985	1,137.79	683	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	1,135	1,947			
1988	7.07	4	7			
1993	1,441.13	761	1,441			
1995	797.78	403	798			
1997	1,112.78	539	1,097	15	25.04	1
1998	50,846.74	24,025	48,919	1,928	25.12	77
	750,688.82	418,439	723,752	26,937		1,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.0	0.14

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, 2020

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	191	204			
1936	120.07	100	120			
1941	517.12	377	517			
1942	63.36	45	63			
1943	66.33	46	66			
1945	162.93	106	163			
1946	149.20	94	149			
1947	66.33	40	66			
1948	377.00	222	371	6	9.84	1
1949	71.07	41	69	3	10.30	
1950	309.80	171	286	24	10.76	2
1952	5,204.61	2,674	4,470	735	11.67	63
1953	1,807.46	895	1,496	311	12.12	26
1957	286.49	121	202	84	13.87	6
1962	1,101.38	370	618	483	15.94	30
1963	4,056.52	1,295	2,165	1,892	16.34	116
1964	170.93	52	87	84	16.73	5
1965	299.84	86	144	156	17.12	9
1966	50.59	14	23	27	17.49	2
1967	1,350.83	346	578	772	17.86	43
1969	2,210.03	499	834	1,376	18.58	74
1970	303.35	64	107	196	18.92	10
1972	595.45	109	182	413	19.59	21
1973	346.72	59	99	248	19.91	12
1975	403.54	59	99	305	20.51	15
1976	97.38	13	22	76	20.80	4
1978	28.40	3	5	23	21.34	1
1979	1,083.00	109	182	901	21.59	42
1980	339.25	31	52	287	21.83	13
1983	53.86	36	54			
1984	379.02	253	379			
1986	2,651.47	1,738	2,651			
1987	6,747.73	4,385	6,748			
1988	1,817.19	1,169	1,817			
1989	141.62	90	142			
1990	1,111.30	702	1,111			
1992	5,631.37	3,482	5,631			
1993	4,412.23	2,706	4,412			
1994	19,381.40	11,761	19,381			
1995	442.09	265	442			
1996	495.45	294	495			
1997	2,814.04	1,653	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, 2020

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	14.44	
2007	20,580.94	10,142	18,490	2,091	13.90	150
2011	1,184.07	506	922	262	12.72	21
	89,724.69	47,434	78,967	10,758		666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.2	0.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	3,781	4,088			
1968	19,012.74	17,371	19,013			
1972	5,152.00	4,477	5,152			
1981	3,694.10	2,825	3,589	105	7.06	15
1988	4,516.83	3,552	4,512	4	8.82	
1991	1,192.55	897	1,140	53	9.72	5
	49,603.72	44,851	49,441	163		20
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 0.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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, 2020

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	221	222			
1915	14.50	14	15			
1916	224.10	222	224			
1917	117.50	116	118			
1918	64.30	63	64			
1927	6,471.58	6,205	6,306	166	2.88	58
1930	1,806.23	1,712	1,740	66	3.64	18
1931	2,041.31	1,928	1,959	82	3.90	21
1932	27,123.22	25,511	25,925	1,198	4.16	288
1933	2,640.53	2,474	2,514	126	4.42	29
1934	538.99	503	511	28	4.69	6
1935	812.94	755	767	46	4.96	9
1936	12.64	12	12			
1938	203.24	186	189	14	5.79	2
1939	375.47	343	349	27	6.07	4
1940	962.92	875	889	74	6.37	12
1941	6,450.60	5,836	5,931	520	6.67	78
1942	592.71	534	543	50	6.99	7
1943	337.44	302	307	31	7.31	4
1944	60.01	53	54	6	7.65	1
1945	422.25	374	380	42	8.00	5
1946	631.09	556	565	66	8.36	8
1947	3,351.10	2,932	2,980	372	8.75	43
1948	2,508.33	2,180	2,215	293	9.15	32
1949	4,635.54	4,002	4,067	569	9.57	59
1950	1,157.34	992	1,008	149	10.02	15
1951	190.65	162	165	26	10.48	2
1952	4,042.41	3,409	3,464	578	10.97	53
1953	198.20	166	169	30	11.48	3
1954	5,400.53	4,474	4,547	854	12.01	71
1955	14,353.89	11,776	11,967	2,387	12.57	190
1956	8,390.67	6,814	6,925	1,466	13.15	111
1957	78,471.52	63,046	64,069	14,402	13.76	1,047
1958	2,231.51	1,773	1,802	430	14.38	30
1959	3,854.85	3,028	3,077	778	15.02	52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	2,643	2,686	719	15.67	46
1961	11,197.19	8,585	8,724	2,473	16.33	151
1962	2,660.99	2,014	2,047	614	17.01	36
1963	3,222.41	2,408	2,447	775	17.70	44
1964	3,157.03	2,328	2,366	791	18.39	43
1965	5,365.41	3,901	3,964	1,401	19.10	73
1966	6,572.95	4,713	4,789	1,783	19.81	90
1967	36,334.10	25,673	26,090	10,244	20.54	499
1968	22,318.73	15,534	15,786	6,533	21.28	307
1969	3,796.90	2,602	2,644	1,153	22.03	52
1970	12,470.57	8,412	8,549	3,922	22.78	172
1971	18,015.96	11,955	12,149	5,867	23.55	249
1972	1,199.64	783	796	404	24.33	17
1973	11,935.28	7,652	7,776	4,159	25.12	166
1974	5,080.37	3,198	3,250	1,830	25.93	71
1975	8,346.12	5,158	5,242	3,104	26.74	116
1976	11,480.98	6,961	7,074	4,407	27.56	160
1977	7,995.15	4,753	4,830	3,165	28.39	111
1978	11,905.30	6,934	7,047	4,859	29.23	166
1979	12,918.41	7,365	7,485	5,434	30.09	181
1980	7,570.24	4,223	4,292	3,279	30.95	106
1981	4,856.13	2,649	2,692	2,164	31.82	68
1982	73,749.17	41,454	42,127	31,622	29.99	1,054
1983	10,050.64	5,503	5,592	4,458	30.99	144
1984	9,041.47	4,852	4,931	4,111	31.52	130
1985	15,250.78	7,958	8,087	7,164	32.53	220
1986	26,754.50	13,570	13,790	12,964	33.52	387
1987	14,112.19	6,997	7,111	7,002	34.07	206
1988	3,342.10	1,608	1,634	1,708	35.07	49
1989	11,301.63	5,269	5,355	5,947	36.07	165
1990	1,090.00	492	500	590	37.07	16
1991	8,000.14	3,517	3,574	4,426	37.61	118
1992	117,309.04	49,809	50,617	66,692	38.62	1,727
1993	25,030.74	10,258	10,424	14,606	39.61	369
1994	12,460.42	4,919	4,999	7,462	40.62	184
1995	6,889.97	2,635	2,678	4,212	41.17	102
1996	12,673.77	4,658	4,734	7,940	42.17	188
1997	12,902.15	4,548	4,622	8,280	43.17	192
1998	66,382.78	22,404	22,768	43,615	44.17	987
1999	16,831.93	5,428	5,516	11,316	45.17	251
2000	2,877.07	885	899	1,978	46.17	43
2001	5,944.43	1,750	1,778	4,166	46.73	89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	658	669	1,687	47.72	35
2003	1,306.89	345	351	956	48.73	20
2004	373.65	93	95	279	49.72	6
2007	10,611.38	2,163	2,198	8,413	52.73	160
	868,159.56	504,565	512,608	355,552		12,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.6 1.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	6,482	6,541			
1962	4,353.35	4,266	4,353			
1963	2,282.71	2,212	2,283			
1964	736.08	705	736			
1965	190.55	180	191			
1966	2,343.06	2,194	2,343			
1967	2,250.24	2,084	2,250			
1968	9,977.71	9,143	9,978			
1969	2,151.32	1,950	2,151			
1970	544.69	488	545			
1971	40.03	35	40			
1972	1,214.19	1,064	1,210	4	3.72	1
1974	700.59	599	681	19	4.37	4
1975	4,750.87	4,007	4,558	193	4.70	41
1978	193.66	157	179	15	5.75	3
1979	2,207.46	1,757	1,999	209	6.12	34
1980	2,203.60	1,727	1,964	239	6.49	37
1984	5,281.99	4,396	5,000	282	7.36	38
1985	369.17	303	345	25	7.79	3
1986	9,821.44	7,929	9,019	802	8.24	97
1987	241.46	193	220	22	8.52	3
1988	1,014.54	798	908	107	8.82	12
1989	31,015.80	23,938	27,229	3,787	9.31	407
1990	44,844.88	34,055	38,736	6,108	9.66	632
1995	601.90	413	470	132	11.67	11
1997	1,215.58	794	903	312	12.47	25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	972	1,106	470	13.34	35
2004	1,760.08	909	1,034	726	15.45	47
2019	97,442.19	7,698	8,756	88,686	17.48	5,074
	248,104.36	131,685	145,965	102,139		6,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 2.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	23,922	24,081			
1904	33,197.34	32,965	33,197			
1905	1,964.62	1,944	1,965			
1907	2,420.69	2,381	2,421			
1908	8,730.25	8,558	8,730			
1911	749.15	727	749			
1914	1,738.46	1,668	1,738			
1916	77.22	74	77			
1923	35.55	33	36			
1926	1,356.81	1,242	1,357			
1927	46,464.38	42,376	46,464			
1928	2,171.63	1,972	2,172			
1929	180.25	163	180			
1930	27,529.19	24,796	27,529			
1931	2,522.76	2,263	2,523			
1932	296.56	265	297			
1933	122,819.26	109,186	122,819			
1934	4,897.35	4,334	4,897			
1935	10,855.44	9,562	10,855			
1936	1,410.95	1,237	1,411			
1937	16,622.35	14,500	16,622			
1938	2,388.88	2,073	2,389			
1939	2,797.65	2,415	2,798			
1940	797.65	685	798			
1941	11,364.66	9,701	11,365			
1942	11,633.51	9,870	11,634			
1943	1,215.69	1,025	1,216			
1944	5,838.88	4,892	5,824	15	11.35	1
1945	48.34	40	48	1	11.74	
1946	1,498.10	1,238	1,474	24	12.15	2
1947	4,905.03	4,025	4,792	113	12.56	9
1948	24,941.60	20,313	24,183	758	12.99	58
1949	98,837.20	79,874	95,093	3,744	13.43	279
1950	28,199.11	22,604	26,911	1,288	13.89	93
1951	2,735.68	2,174	2,588	147	14.36	10
1952	202,177.37	159,316	189,672	12,506	14.84	843
1953	22,207.66	17,341	20,645	1,563	15.34	102
1954	200,020.82	154,730	184,212	15,809	15.85	997
1955	798,248.09	611,570	728,097	70,151	16.37	4,285
1956	81,749.31	62,001	73,815	7,935	16.91	469
1957	1,473,781.22	1,106,176	1,316,944	156,837	17.46	8,983

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	231,031	275,051	36,131	18.03	2,004
1959	299,804.72	220,144	262,090	37,715	18.60	2,028
1960	613,382.05	445,229	530,062	83,320	19.19	4,342
1961	674,919.59	484,113	576,355	98,565	19.79	4,981
1962	47,891.52	33,928	40,393	7,499	20.41	367
1963	190,718.09	133,421	158,843	31,875	21.03	1,516
1964	122,060.87	84,274	100,331	21,730	21.67	1,003
1965	290,969.66	198,191	235,954	55,016	22.32	2,465
1966	701,420.51	471,151	560,923	140,498	22.98	6,114
1967	720,897.81	477,335	568,285	152,613	23.65	6,453
1968	215,827.53	140,812	167,642	48,186	24.33	1,981
1969	370,389.64	238,001	283,349	87,041	25.02	3,479
1970	640,788.57	405,344	482,577	158,211	25.72	6,151
1971	875,035.93	544,649	648,425	226,611	26.43	8,574
1972	453,960.20	277,955	330,916	123,044	27.14	4,534
1973	966,619.22	581,769	692,618	274,001	27.87	9,831
1974	373,697.43	220,964	263,066	110,632	28.61	3,867
1975	486,480.16	282,504	336,332	150,149	29.35	5,116
1976	297,117.41	169,315	201,576	95,542	30.11	3,173
1977	137,471.87	76,847	91,489	45,983	30.87	1,490
1978	136,380.55	74,737	88,977	47,403	31.64	1,498
1979	287,058.05	154,110	183,474	103,584	32.42	3,195
1980	501,981.46	263,897	314,179	187,802	33.20	5,657
1981	243,613.68	125,322	149,201	94,413	33.99	2,778
1982	283,711.51	157,290	187,260	96,452	30.94	3,117
1983	319,398.12	172,475	205,338	114,060	31.94	3,571
1984	524,887.81	277,771	330,697	194,191	32.47	5,981
1985	749,802.45	388,623	462,670	287,132	32.99	8,704
1986	455,843.70	229,608	273,357	182,487	33.99	5,369
1987	565,064.08	278,238	331,253	233,811	34.53	6,771
1988	414,536.27	199,392	237,384	177,153	35.07	5,051
1989	491,903.15	229,325	273,020	218,883	36.07	6,068
1990	207,476.32	94,277	112,240	95,236	36.62	2,601
1991	360,151.18	158,322	188,488	171,663	37.61	4,564
1992	2,298,208.76	982,484	1,169,684	1,128,525	38.17	29,566
1993	1,177,930.89	489,077	582,264	595,666	38.73	15,380
1994	1,136,543.85	454,845	541,510	595,034	39.72	14,981
1995	971,986.45	376,742	448,525	523,461	40.29	12,992
1996	571,723.50	212,910	253,477	318,246	41.29	7,708
1997	818,847.73	294,458	350,563	468,284	41.86	11,187
1998	2,005,922.41	690,438	821,992	1,183,930	42.86	27,623
1999	1,775,496.88	587,867	699,878	1,075,619	43.44	24,761

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	323,764	385,453	633,313	44.01	14,390
2001	2,255,155.44	681,508	811,361	1,443,795	45.02	32,070
2002	827,071.64	238,693	284,173	542,899	45.60	11,906
2003	1,841,712.23	502,787	598,587	1,243,126	46.60	26,677
2004	339,445.60	87,916	104,667	234,778	47.20	4,974
2005	46,687.55	11,364	13,529	33,158	48.19	688
2006	317,437.09	72,725	86,582	230,855	48.79	4,732
2007	479,147.65	102,202	121,675	357,472	49.79	7,180
2008	171,988.56	34,191	40,706	131,283	50.39	2,605
2009	12,014.64	2,196	2,614	9,400	51.40	183
2010	222,615.19	37,399	44,525	178,090	52.00	3,425
2011	140,623.77	21,375	25,448	115,176	53.00	2,173
2012	28,451.16	3,892	4,634	23,818	53.61	444
2013	2,361,672.12	285,290	339,648	2,022,024	54.61	37,027
2014	9,397.12	990	1,179	8,218	55.23	149
	38,518,031.27	17,642,942	20,962,336	17,555,695		453,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.7 1.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	60	63			
1939	130.20	124	130			
1940	199.99	189	200			
1941	188.95	177	189			
1943	115.52	107	116			
1944	207.70	191	208			
1945	83.77	77	84			
1946	174.42	158	174			
1947	163.63	148	164			
1948	277.29	248	277			
1949	89.09	79	89			
1951	7.97	7	8			
1953	18.79	16	19			
1954	5,944.35	5,107	5,944			
1955	8,508.82	7,257	8,509			
1956	7,542.08	6,385	7,542			
1957	39,702.37	33,350	39,702			
1958	13,574.54	11,311	13,575			
1959	6,469.06	5,346	6,429	40	8.51	5
1960	9,801.88	8,032	9,659	143	8.85	16
1961	24,067.26	19,548	23,508	559	9.20	61
1962	5,498.45	4,425	5,321	177	9.57	18
1963	12,455.03	9,928	11,939	516	9.94	52
1964	5,203.12	4,107	4,939	264	10.32	26
1965	19,172.75	14,978	18,012	1,160	10.72	108
1966	16,408.17	12,684	15,254	1,155	11.12	104
1967	43,116.46	32,962	39,640	3,477	11.54	301
1968	18,626.28	14,080	16,932	1,694	11.96	142
1969	18,055.59	13,486	16,218	1,837	12.40	148
1970	32,278.33	23,807	28,630	3,648	12.86	284
1971	15,250.12	11,105	13,355	1,895	13.32	142
1972	26,308.31	18,904	22,734	3,575	13.79	259
1973	26,694.33	18,915	22,747	3,947	14.28	276
1974	12,036.90	8,406	10,109	1,928	14.78	130
1975	18,632.52	12,818	15,415	3,218	15.29	210
1976	30,467.80	20,631	24,811	5,657	15.82	358
1977	138,678.97	92,377	111,092	27,587	16.36	1,686
1978	14,832.80	9,717	11,686	3,147	16.90	186
1979	22,161.07	14,264	17,154	5,007	17.46	287
1980	41,008.38	25,911	31,160	9,848	18.04	546

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	8,418	10,123	3,454	18.62	185
1982	82,437.31	57,129	68,703	13,735	17.06	805
1983	156,845.27	107,047	128,734	28,112	17.45	1,611
1984	24,048.18	16,064	19,318	4,730	18.14	261
1985	50,677.87	33,285	40,028	10,650	18.55	574
1986	86,879.75	56,055	67,411	19,469	18.97	1,026
1987	86,985.91	54,784	65,883	21,103	19.69	1,072
1988	52,185.49	32,225	38,753	13,432	20.13	667
1989	411,643.09	248,962	299,399	112,244	20.58	5,454
1990	41,658.60	24,649	29,643	12,016	21.05	571
1991	297,917.74	171,362	206,078	91,840	21.78	4,217
1992	147,610.27	82,868	99,656	47,954	22.26	2,154
1993	264,883.76	144,944	174,308	90,576	22.75	3,981
1994	163,266.69	86,956	104,572	58,694	23.25	2,524
1995	349,935.44	180,252	216,769	133,166	24.00	5,549
1996	117,235.62	58,594	70,465	46,771	24.52	1,907
1997	215,121.50	104,140	125,238	89,884	25.04	3,590
1998	739,635.18	346,149	416,275	323,360	25.58	12,641
1999	555,284.44	250,711	301,503	253,782	26.12	9,716
2000	30,572.58	13,287	15,979	14,594	26.67	547
2001	311,654.86	130,054	156,402	155,253	27.23	5,702
2002	420,021.01	167,840	201,843	218,178	27.80	7,848
2003	302,736.01	115,494	138,892	163,844	28.37	5,775
2004	113,854.85	41,329	49,702	64,153	28.95	2,216
2005	92,462.88	31,816	38,262	54,201	29.55	1,834
2006	61,754.44	20,144	24,225	37,529	29.95	1,253
2007	43,243.40	13,250	15,934	27,309	30.56	894
2008	249,781.89	71,488	85,971	163,811	31.17	5,255
2012	19,034.42	3,898	4,688	14,347	33.00	435
2013	11,199.27	2,049	2,464	8,735	33.48	261
2019	21,715.85	916	1,102	20,614	34.09	605
	6,170,121.95	3,137,625	3,772,103	2,398,019		96,475

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 1.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	628	706			
1983	5,572.11	5,077	5,572			
1984	1,354.71	1,221	1,355			
1985	2,338.50	2,084	2,339			
1986	8,363.40	7,358	8,363			
1987	1,865.01	1,618	1,865			
1988	8,236.27	7,067	8,236			
1989	56,812.32	47,961	56,812			
1990	6,202.17	5,164	6,202			
1991	81,477.96	66,820	81,478			
1992	19,398.63	15,647	19,399			
1993	11,826.34	9,400	11,768	58	7.10	8
1994	4,988.84	3,887	4,866	122	7.51	16
1995	24,237.82	18,542	23,214	1,024	7.83	131
1996	53,971.10	40,462	50,657	3,314	8.18	405
1997	2,814.71	2,064	2,584	231	8.55	27
1998	270.53	194	243	28	8.95	3
2000	83,012.05	56,332	70,526	12,486	9.71	1,286
2001	21,876.59	14,419	18,052	3,825	10.09	379
2004	19,336.59	11,550	14,460	4,876	11.12	438
2009	239,511.48	113,481	142,074	97,437	12.77	7,630
2010	493,162.42	219,556	274,876	218,286	13.08	16,689
2011	679,759.29	282,848	354,116	325,644	13.33	24,429
2012	572,350.00	220,355	275,877	296,473	13.58	21,832
2013	629,591.21	222,372	278,402	351,189	13.73	25,578
2014	214,236.53	68,513	85,776	128,461	13.83	9,289
2015	223,230.20	63,353	79,316	143,915	13.88	10,369
	3,486,136.42	1,527,606	1,898,767	1,587,369		118,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 3.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	793	802			
1959	54.05	53	54			
1960	1,630.62	1,576	1,631			
1963	268.78	253	269			
1965	542.39	504	542			
1966	237.71	219	238			
1967	1,610.42	1,476	1,610			
1968	1,046.31	952	1,046			
1969	8,185.23	7,399	8,185			
1970	1,294.81	1,162	1,295			
1971	2,302.48	2,052	2,302			
1972	4,402.26	3,894	4,402			
1973	6,378.34	5,600	6,378			
1974	2,116.13	1,843	2,116			
1975	772.96	668	773			
1976	728.51	624	726	3	5.03	1
1977	666.84	566	658	9	5.30	2
1978	2,372.22	1,994	2,318	54	5.58	10
1979	395.78	329	383	13	5.89	2
1980	1,489.70	1,225	1,424	65	6.21	10
1981	1,156.83	940	1,093	64	6.55	10
1982	1,410.00	1,211	1,408	2	6.34	
1983	4,310.08	3,653	4,247	63	6.75	9
1984	3,348.16	2,811	3,268	80	6.98	11
1985	3,634.15	3,006	3,495	139	7.42	19
1986	5,292.73	4,309	5,010	283	7.87	36
1987	1,466.52	1,174	1,365	102	8.34	12
1988	1,617.48	1,277	1,485	133	8.65	15
1989	7,215.84	5,592	6,502	714	9.15	78
1990	11,462.74	8,705	10,121	1,342	9.66	139
1991	14,888.28	11,068	12,868	2,020	10.18	198
1992	14,350.24	10,430	12,127	2,224	10.71	208
1993	10,561.54	7,522	8,746	1,816	11.11	163

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	6,877	7,996	1,909	11.67	164
1995	3,879.74	2,622	3,048	831	12.23	68
1996	7,818.56	5,134	5,969	1,849	12.81	144
	140,637.24	110,535	126,922	13,715		1,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 0.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	11,575	11,963			
1992	2,199.99	2,113	2,200			
1993	1,383.30	1,312	1,383			
1996	24,385.78	22,345	24,076	309	2.24	138
1997	494.25	447	482	13	2.47	5
2015	100,388.74	29,976	32,299	68,090	12.92	5,270
	210,010.97	136,964	141,599	68,412		5,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.6	2.58

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	288	298			
1905	222.17	214	222			
1930	410.41	360	410			
1931	548.08	478	548			
1932	10,677.87	9,271	10,678			
1933	38.71	33	39			
1934	55.00	47	55			
1935	123.52	106	124			
1936	533.10	453	529	4	11.22	
1937	100.54	85	99	1	11.59	
1938	223.29	188	220	4	11.96	
1939	178.56	149	174	4	12.34	
1940	285.78	237	277	9	12.74	1
1941	249.96	206	241	9	13.14	1
1942	57.82	47	55	3	13.56	
1943	19.44	16	19	1	14.00	
1945	36.92	30	35	2	14.90	
1946	59.80	48	56	4	15.37	
1947	160.11	126	147	13	15.85	1
1948	235.63	184	215	21	16.35	1
1949	51.03	40	47	4	16.85	
1950	2,077.70	1,597	1,866	212	17.37	12
1951	1,726.56	1,314	1,535	191	17.91	11
1952	360.18	272	318	42	18.45	2
1953	287.05	214	250	37	19.01	2
1954	1,145.40	846	988	157	19.58	8
1955	877.98	642	750	128	20.16	6
1956	3,133.21	2,266	2,647	486	20.75	23
1957	1,794.30	1,283	1,499	295	21.36	14
1958	5,277.55	3,731	4,359	918	21.98	42
1959	1,136.57	794	928	209	22.60	9
1960	1,431.64	988	1,154	277	23.24	12
1961	1,139.60	777	908	232	23.89	10
1962	1,739.80	1,170	1,367	373	24.55	15
1963	534.64	355	415	120	25.22	5
1964	1,024.78	671	784	241	25.89	9
1965	2,424.42	1,565	1,828	596	26.58	22
1966	1,904.74	1,212	1,416	489	27.28	18
1967	14,200.26	8,903	10,402	3,798	27.98	136
1968	36,083.66	22,276	26,026	10,057	28.70	350
1969	18,362.30	11,159	13,038	5,325	29.42	181
1970	11,282.03	6,747	7,883	3,399	30.15	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	3,576	4,178	1,902	30.89	62
1972	15,534.05	8,981	10,493	5,041	31.64	159
1973	18,498.57	10,510	12,279	6,219	32.39	192
1974	38,364.70	21,408	25,012	13,353	33.15	403
1975	49,272.90	26,988	31,532	17,741	33.92	523
1976	37,863.68	20,345	23,770	14,093	34.70	406
1977	13,898.67	7,322	8,555	5,344	35.49	151
1978	19,181.60	9,903	11,570	7,611	36.28	210
1979	24,833.70	12,556	14,670	10,164	37.08	274
1980	27,735.34	13,727	16,038	11,697	37.88	309
1981	38,526.40	18,647	21,786	16,740	38.70	433
1982	41,644.61	21,805	25,476	16,169	35.03	462
1983	29,660.39	15,127	17,674	11,987	36.03	333
1984	47,020.30	23,510	27,468	19,552	36.50	536
1985	51,245.11	24,926	29,122	22,123	37.49	590
1986	70,214.20	33,429	39,057	31,157	37.96	821
1987	74,675.20	34,522	40,334	34,341	38.96	881
1988	61,590.79	27,827	32,512	29,079	39.44	737
1989	64,488.00	28,439	33,227	31,261	39.93	783
1990	63,293.80	27,026	31,576	31,718	40.93	775
1991	76,971.45	32,020	37,411	39,561	41.42	955
1992	69,790.71	28,042	32,763	37,028	42.43	873
1993	74,877.76	29,240	34,163	40,715	42.92	949
1994	94,389.03	35,519	41,499	52,890	43.92	1,204
1995	63,758.76	23,246	27,160	36,599	44.43	824
1996	64,141.55	22,475	26,259	37,883	45.43	834
1997	72,745.02	24,617	28,761	43,984	45.94	957
1998	147,067.21	47,650	55,672	91,395	46.94	1,947
1999	227,532.44	70,444	82,304	145,229	47.94	3,029
2000	113,292.57	33,671	39,340	73,953	48.47	1,526
2001	143,018.46	40,446	47,255	95,763	49.46	1,936
2002	79,103.65	21,366	24,963	54,141	49.99	1,083
2003	48,457.78	12,381	14,465	33,992	50.99	667
2004	457,077.76	110,887	129,556	327,522	51.52	6,357
2005	156,879.83	35,737	41,754	115,126	52.53	2,192
2006	18,899.98	4,056	4,739	14,161	53.07	267
2007	23,188.64	4,633	5,413	17,776	54.07	329
2008	111,323.88	20,729	24,219	87,105	54.62	1,595
2009	31,652.25	5,425	6,338	25,314	55.61	455
2010	18,984.06	2,969	3,469	15,515	56.62	274
2011	16,496.41	2,351	2,747	13,750	57.17	241
2012	11,716.78	1,494	1,746	9,971	58.17	171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	818	956	6,274	58.73	107
2014	96,772.18	9,503	11,103	85,669	59.72	1,435
2015	3,854.69	322	376	3,478	60.29	58
2016	107,230.80	7,377	8,619	98,612	60.86	1,620
2017	1,733.31	93	109	1,625	61.86	26
2018	88,813.28	3,419	3,995	84,819	62.44	1,358
2019	2,018.23	47	55	1,963	62.60	31
	3,345,151.16	1,102,939	1,288,385	2,056,766		43,344
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.5 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	17,321	17,408			
1922	1,544.59	1,527	1,545			
1923	444.90	437	445			
1924	49,481.98	48,235	49,482			
1925	9,550.78	9,243	9,551			
1926	1,437.54	1,381	1,438			
1927	12,634.65	12,056	12,635			
1928	169.18	160	169			
1929	1,786.94	1,681	1,787			
1930	6,130.68	5,725	6,131			
1931	886.67	822	887			
1932	690.68	636	691			
1933	4,845.58	4,427	4,846			
1934	599.15	543	599			
1937	206.12	183	206			
1939	941.28	822	930	11	6.32	2
1941	1,497.83	1,288	1,458	40	7.00	6
1942	1,321.59	1,128	1,276	45	7.34	6
1943	3,799.03	3,215	3,638	161	7.68	21
1944	480.46	403	456	24	8.02	3
1945	7,388.06	6,153	6,963	425	8.36	51
1946	24,241.93	20,024	22,659	1,583	8.70	182
1947	1,212.46	993	1,124	89	9.05	10
1948	11,813.70	9,593	10,855	958	9.40	102
1949	155,416.10	125,110	141,575	13,841	9.75	1,420

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	251,189	284,246	30,528	10.10	3,023
1951	117,565.93	92,995	105,233	12,333	10.45	1,180
1952	14,011.46	10,982	12,427	1,584	10.81	147
1953	64,035.02	49,730	56,275	7,760	11.17	695
1954	82,747.60	63,666	72,045	10,703	11.53	928
1955	21,708.32	16,546	18,723	2,985	11.89	251
1956	33,265.27	25,109	28,413	4,852	12.26	396
1957	17,019.75	12,721	14,395	2,625	12.63	208
1958	16,398.95	12,135	13,732	2,667	13.00	205
1959	36,119.98	26,454	29,935	6,185	13.38	462
1960	28,812.28	20,883	23,631	5,181	13.76	377
1961	30,404.90	21,806	24,676	5,729	14.14	405
1962	27,753.65	19,694	22,286	5,468	14.52	377
1963	14,913.85	10,467	11,844	3,069	14.91	206
1964	4,880.13	3,386	3,832	1,049	15.31	69
1965	18,536.25	12,716	14,389	4,147	15.70	264
1966	5,038.93	3,415	3,864	1,175	16.11	73
1967	4,718.58	3,161	3,577	1,142	16.51	69
1968	4,278.86	2,831	3,204	1,075	16.92	64
1969	8,771.59	5,730	6,484	2,288	17.34	132
1970	5,741.53	3,703	4,190	1,551	17.75	87
1971	36,049.81	22,942	25,961	10,089	18.18	555
1973	11,871.49	7,351	8,318	3,553	19.04	187
1974	25,525.37	15,581	17,631	7,894	19.48	405
1975	87,663.74	52,721	59,659	28,005	19.93	1,405
1976	4,598.73	2,724	3,082	1,516	20.38	74
1977	8,040.17	4,691	5,308	2,732	20.83	131
1978	13,389.00	7,688	8,700	4,689	21.29	220
1979	6,024.51	3,403	3,851	2,174	21.76	100
1980	2,625.97	1,458	1,650	976	22.24	44
1981	3,896.41	2,126	2,406	1,491	22.72	66
1982	4,195.18	2,778	3,144	1,052	19.64	54
1984	107,312.77	68,551	77,572	29,740	20.64	1,441
1985	3,250.91	2,054	2,324	927	20.68	45
1987	11,800.00	7,194	8,141	3,659	21.45	171
1989	18,115.32	10,614	12,011	6,105	22.26	274
1990	3,722.71	2,135	2,416	1,307	22.69	58
1993	4,421.64	2,371	2,683	1,739	23.78	73
1995	3,605.96	1,839	2,081	1,525	24.50	62
1996	28,053.64	13,954	15,790	12,263	24.76	495
1998	37,254.30	17,435	19,729	17,525	25.58	685
1999	24,770.91	11,236	12,715	12,056	25.90	465

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	10,461	11,838	12,122	26.45	458
2001	34,304.98	14,449	16,351	17,954	26.80	670
2002	6,262.15	2,537	2,871	3,391	27.16	125
2003	8,507.00	3,305	3,740	4,767	27.55	173
2004	14,150.50	5,253	5,944	8,206	27.95	294
2005	14,063.28	4,970	5,624	8,439	28.36	298
2006	17,523.06	5,870	6,642	10,881	28.79	378
2007	55,195.64	17,508	19,812	35,384	29.06	1,218
2008	20,558.92	6,116	6,921	13,638	29.52	462
2011	27,987.49	6,594	7,462	20,526	30.82	666
2013	103,921.61	19,953	22,579	81,343	31.56	2,577
2014	188,343.09	31,830	36,019	152,324	31.96	4,766
	2,178,846.81	1,362,570	1,527,584	651,263		30,516

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	4,096	4,142			
1924	97.67	95	98			
1925	10,856.10	10,507	10,856			
1927	2,720.18	2,596	2,720			
1930	189.29	177	189			
1933	847.72	774	848			
1936	544.45	487	544			
1938	32.84	29	33			
1941	131.25	113	131			
1952	9,309.40	7,297	9,309			
1956	5,775.22	4,359	5,587	188	12.26	15
1957	69,144.98	51,679	66,235	2,910	12.63	230
1958	4,263.84	3,155	4,044	220	13.00	17
1959	1,740.26	1,275	1,634	106	13.38	8
1960	10,837.04	7,855	10,067	770	13.76	56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	10,995	14,092	1,238	14.14	88
1962	44,412.35	31,515	40,392	4,021	14.52	277
1963	61,579.91	43,217	55,390	6,190	14.91	415
1964	34,514.99	23,947	30,692	3,823	15.31	250
1965	24,530.54	16,828	21,568	2,963	15.70	189
1966	16,505.84	11,188	14,339	2,167	16.11	135
1967	43,814.66	29,347	37,613	6,202	16.51	376
1968	27,948.53	18,491	23,699	4,249	16.92	251
1969	33,413.01	21,825	27,972	5,441	17.34	314
1970	109,477.63	70,613	90,502	18,975	17.75	1,069
1971	28,682.10	18,253	23,394	5,288	18.18	291
1972	14,929.02	9,372	12,012	2,917	18.61	157
1973	43,388.65	26,866	34,433	8,955	19.04	470
1974	6,679.10	4,077	5,225	1,454	19.48	75
1975	2,388.78	1,437	1,842	547	19.93	27
1976	325.75	193	247	78	20.38	4
1977	310.42	181	232	78	20.83	4
1978	5,350.19	3,072	3,937	1,413	21.29	66
1980	6,278.95	3,486	4,468	1,811	22.24	81
1981	51,214.65	27,943	35,814	15,401	22.72	678
1982	55,560.11	36,792	47,155	8,405	19.64	428
1983	28,861.79	18,726	24,000	4,861	20.30	239
1984	5,806.34	3,709	4,754	1,053	20.64	51
1985	10,388.00	6,564	8,413	1,975	20.68	96
1986	10,162.46	6,311	8,089	2,074	21.06	98
1987	22,171.50	13,518	17,326	4,846	21.45	226
1988	9,500.30	5,681	7,281	2,219	21.85	102
1989	21,764.75	12,752	16,344	5,421	22.26	244
1990	17,697.49	10,148	13,006	4,691	22.69	207
1991	2,527.62	1,424	1,825	703	22.86	31
1992	778.74	428	549	230	23.32	10
1993	14,187.04	7,607	9,750	4,437	23.78	187
1994	30,706.90	16,112	20,650	10,057	24.01	419
1995	14,521.42	7,406	9,492	5,029	24.50	205
1996	64,620.77	32,142	41,195	23,426	24.76	946
1997	90,222.73	43,469	55,713	34,510	25.28	1,365
1998	90,466.61	42,338	54,263	36,204	25.58	1,415
1999	26,987.42	12,241	15,689	11,299	25.90	436
2000	22,242.63	9,711	12,446	9,796	26.45	370
2001	27,792.71	11,706	15,003	12,790	26.80	477
2002	74,704.50	30,270	38,796	35,909	27.16	1,322
2003	35,723.93	13,879	17,788	17,936	27.55	651

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	4,677	5,994	6,606	27.95	236
2005	1,094.30	387	496	598	28.36	21
2006	2,275.29	762	977	1,299	28.79	45
2007	50,329.62	15,965	20,462	29,868	29.06	1,028
2008	4,380.00	1,303	1,670	2,710	29.52	92
2009	6,511.91	1,805	2,313	4,199	29.99	140
2010	2,023.74	521	668	1,356	30.32	45
2014	1,151,651.74	194,629	249,449	902,203	31.96	28,229
	2,605,081.92	1,035,433	1,320,968	1,284,114		44,904

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	259	266			
1926	212.80	205	213			
1928	13,724.13	13,002	13,724			
1929	894.16	841	894			
1931	38.28	35	38			
1937	572.62	508	573			
1938	4,600.60	4,049	4,601			
1946	12.36	10	12			
1948	432.79	351	433			
1949	6,857.71	5,520	6,858			
1950	1,464.38	1,169	1,464			
1951	23,781.96	18,812	23,782			
1953	8.07	6	8			
1954	1,809.10	1,392	1,809			
1955	0.60			1	11.89	
1956	768.66	580	769			
1957	123.78	93	124			
1958	1,865.14	1,380	1,865			
1960	2,255.90	1,635	2,256			
1961	2,692.32	1,931	2,691	1	14.14	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	2,050	2,857	32	14.52	2
1963	2,147.00	1,507	2,100	47	14.91	3
1964	1,552.28	1,077	1,501	51	15.31	3
1965	251.74	173	241	11	15.70	1
1966	898.68	609	849	50	16.11	3
1967	2,957.44	1,981	2,761	196	16.51	12
1968	6,310.72	4,175	5,819	492	16.92	29
1969	8,455.01	5,523	7,698	757	17.34	44
1970	1,245.94	804	1,121	125	17.75	7
1971	15,473.04	9,847	13,724	1,749	18.18	96
1972	1,369.67	860	1,199	171	18.61	9
1973	1,726.18	1,069	1,490	236	19.04	12
1974	486.52	297	414	73	19.48	4
1975	909.12	547	762	147	19.93	7
1976	1,641.93	973	1,356	286	20.38	14
1978	1,522.09	874	1,218	304	21.29	14
1981	1,579.82	862	1,201	378	22.72	17
1985	1,166.22	737	1,027	139	20.68	7
1986	57,181.74	35,510	49,491	7,690	21.06	365
1987	5,760.94	3,512	4,895	866	21.45	40
1989	3,798.31	2,225	3,101	697	22.26	31
1990	1,768.35	1,014	1,413	355	22.69	16
1991	2,041.00	1,150	1,603	438	22.86	19
1992	2,626.45	1,445	2,014	613	23.32	26
1995	422.40	215	300	123	24.50	5
1996	825.00	410	571	254	24.76	10
1997	2,848.85	1,373	1,914	935	25.28	37
1998	2,075.00	971	1,353	722	25.58	28
2003	2,542.54	988	1,377	1,166	27.55	42
2005	5,268.60	1,862	2,595	2,673	28.36	94
2006	3,944.55	1,321	1,841	2,103	28.79	73
2007	1,852.48	588	820	1,033	29.06	36
2011	2,856.60	673	938	1,919	30.82	62
2012	17,301.02	3,706	5,165	12,136	31.18	389
2016	21,621.02	2,607	3,633	17,988	32.81	548

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	6,504	9,065	58,968	33.13	1,780
2018	183,593.64	12,760	17,784	165,810	33.47	4,954
2019	26,951.17	1,143	1,593	25,358	33.84	749
	541,895.80	179,339	234,803	307,093		9,588
	5,325,824.53	2,577,342	3,083,355	2,242,470		85,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.4	1.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	131,891.44	114,656	120,030	11,861	9.54	1,243
1925	25,202.55	21,823	22,846	2,357	9.79	241
1926	298,712.09	257,588	269,662	29,050	10.05	2,891
1927	38,568.35	33,121	34,674	3,895	10.31	378
1928	122,960.79	105,157	110,086	12,875	10.57	1,218
1929	138,240.73	117,713	123,231	15,010	10.84	1,385
1930	304,410.01	258,039	270,134	34,276	11.12	3,082
1931	185,024.78	156,131	163,449	21,575	11.40	1,893
1932	20,086.60	16,870	17,661	2,426	11.69	208
1933	12,060.68	10,080	10,552	1,508	11.99	126
1934	19,282.54	16,034	16,786	2,497	12.30	203
1935	14,229.79	11,772	12,324	1,906	12.61	151
1936	12,103.31	9,958	10,425	1,679	12.94	130
1937	11,102.49	9,084	9,510	1,593	13.27	120
1938	7,818.11	6,361	6,659	1,159	13.61	85
1939	20,749.89	16,779	17,565	3,184	13.97	228
1940	19,585.38	15,741	16,479	3,107	14.33	217
1941	37,939.56	30,294	31,714	6,226	14.71	423
1942	29,426.40	23,340	24,434	4,992	15.10	331
1943	4,071.02	3,207	3,357	714	15.50	46
1944	5,371.80	4,201	4,398	974	15.91	61
1945	10,974.43	8,519	8,918	2,056	16.33	126
1946	343,963.82	264,945	277,364	66,600	16.77	3,971
1947	64,507.79	49,291	51,601	12,906	17.22	749
1948	121,519.34	92,106	96,423	25,096	17.67	1,420
1949	137,916.73	103,646	108,504	29,412	18.14	1,621
1950	1,673,864.07	1,246,677	1,305,114	368,750	18.63	19,793
1951	361,904.43	267,114	279,635	82,270	19.12	4,303
1952	655,703.08	479,385	501,856	153,847	19.63	7,837
1953	732,800.95	530,526	555,394	177,407	20.15	8,804
1954	1,355,497.01	971,498	1,017,036	338,461	20.68	16,367
1955	1,166,937.56	827,732	866,531	300,407	21.22	14,157
1956	1,770,824.26	1,242,729	1,300,981	469,844	21.77	21,582
1957	1,490,590.33	1,034,634	1,083,131	407,459	22.33	18,247
1958	2,946,227.23	2,021,583	2,116,342	829,885	22.91	36,224
1959	1,779,981.81	1,207,219	1,263,806	516,176	23.49	21,974
1960	2,877,734.09	1,928,082	2,018,459	859,275	24.09	35,669
1961	1,758,363.46	1,163,650	1,218,195	540,169	24.69	21,878
1962	1,884,754.70	1,231,291	1,289,006	595,748	25.31	23,538
1963	2,313,353.78	1,491,627	1,561,545	751,808	25.93	28,994
1964	2,251,709.71	1,432,448	1,499,592	752,117	26.56	28,318
1965	2,843,813.24	1,783,810	1,867,424	976,389	27.21	35,883

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	2,981,878.62	1,843,874	1,930,304	1,051,575	27.86	37,745
1967	3,156,179.47	1,923,123	2,013,267	1,142,912	28.52	40,074
1968	3,545,379.33	2,127,724	2,227,459	1,317,921	29.19	45,150
1969	3,931,301.55	2,322,692	2,431,566	1,499,736	29.87	50,209
1970	3,321,008.79	1,931,200	2,021,723	1,299,286	30.55	42,530
1971	3,140,472.10	1,796,507	1,880,716	1,259,756	31.24	40,325
1972	3,051,093.45	1,715,721	1,796,144	1,254,950	31.95	39,279
1973	2,894,127.91	1,599,700	1,674,684	1,219,444	32.65	37,349
1974	3,097,655.26	1,681,655	1,760,481	1,337,175	33.37	40,071
1975	2,285,983.25	1,218,155	1,275,255	1,010,729	34.10	29,640
1976	2,000,565.43	1,046,056	1,095,089	905,477	34.83	25,997
1977	2,518,371.49	1,291,622	1,352,165	1,166,206	35.56	32,795
1978	2,467,062.24	1,239,945	1,298,066	1,168,996	36.31	32,195
1979	4,525,009.67	2,227,798	2,332,224	2,192,786	37.06	59,169
1980	9,466,494.73	4,562,093	4,775,936	4,690,559	37.82	124,023
1981	6,499,097.38	3,064,389	3,208,029	3,291,069	38.58	85,305
1982	6,968,741.71	3,675,314	3,847,590	3,121,151	34.50	90,468
1983	1,664,349.83	861,301	901,674	762,676	34.96	21,816
1984	2,314,722.00	1,174,490	1,229,543	1,085,179	35.44	30,620
1985	3,046,665.87	1,503,225	1,573,687	1,472,979	36.45	40,411
1986	4,867,899.51	2,351,195	2,461,405	2,406,495	36.93	65,164
1987	2,054,565.48	970,577	1,016,072	1,038,494	37.42	27,752
1988	4,152,197.08	1,902,537	1,991,716	2,160,481	38.43	56,219
1989	3,557,940.12	1,591,467	1,666,065	1,891,875	38.92	48,609
1990	3,310,850.01	1,444,193	1,511,888	1,798,962	39.43	45,624
1991	3,148,020.29	1,337,279	1,399,962	1,748,058	39.94	43,767
1992	2,419,138.01	992,814	1,039,351	1,379,787	40.94	33,703
1993	1,060,875.28	423,077	442,908	617,967	41.46	14,905
1994	921,824.88	356,654	373,372	548,453	41.99	13,062
1995	5,067,116.24	1,886,487	1,974,914	3,092,202	42.99	71,928
1996	5,015,743.51	1,806,671	1,891,357	3,124,387	43.52	71,792
1997	1,948,297.62	677,618	709,381	1,238,917	44.07	28,112
1998	2,317,865.43	776,948	813,367	1,504,499	44.62	33,718
1999	1,119,688.03	358,748	375,564	744,124	45.61	16,315
2000	2,571,696.03	790,797	827,865	1,743,831	46.17	37,770
2001	2,865,951.46	843,736	883,285	1,982,666	46.73	42,428
2002	1,053,280.88	296,183	310,066	743,215	47.29	15,716
2003	3,319,446.45	888,948	930,616	2,388,830	47.86	49,913
2004	1,753,183.32	442,503	463,245	1,289,938	48.86	26,401
2005	1,031,362.29	246,186	257,726	773,637	49.44	15,648
2006	2,685,128.60	603,617	631,911	2,053,218	50.01	41,056
2007	917,664.41	193,260	202,319	715,346	50.60	14,137

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	2,249,903.59	441,431	462,123	1,787,781	51.20	34,918
2009	2,535,898.50	460,773	482,371	2,053,527	51.79	39,651
2010	2,270,129.44	379,112	396,882	1,873,247	52.39	35,756
2011	1,861,997.46	283,024	296,290	1,565,707	53.00	29,542
2012	2,656,060.05	363,349	380,381	2,275,679	53.61	42,449
2013	3,400,208.27	415,505	434,981	2,965,227	53.85	55,065
2014	4,930,055.93	525,544	550,178	4,379,878	54.48	80,394
2015	9,547,013.19	871,642	912,499	8,634,514	54.74	157,737
2016	12,487,619.21	939,069	983,087	11,504,532	55.38	207,738
2017	23,575,776.58	1,402,759	1,468,512	22,107,265	55.32	399,625
2018	18,210,577.52	783,055	819,760	17,390,818	55.64	312,560
2019	10,889,318.82	289,656	303,233	10,586,086	54.99	192,509
2020	27,995,406.00	263,157	275,492	27,719,914	52.97	523,313
	282,647,639.70	88,022,616	92,148,578	190,499,062		4,236,282

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

1894	454.43	440	445	9	2.36	4
1895	50.02	48	49	1	2.63	
1896	645.24	620	628	18	2.90	6
1897	1,406.71	1,345	1,362	45	3.18	14
1898	182.86	174	176	7	3.45	2
1899	447.54	425	430	17	3.72	5
1900	733.72	694	703	31	4.00	8
1901	2,460.25	2,317	2,346	114	4.26	27
1902	359.40	337	341	18	4.51	4
1903	457.16	427	432	25	4.76	5
1904	299.78	279	282	17	4.99	3
1905	2,449.20	2,274	2,302	147	5.22	28
1906	3,748.17	3,468	3,511	237	5.45	43
1907	9,838.76	9,075	9,188	651	5.67	115
1908	20,205.45	18,575	18,806	1,399	5.89	238
1909	402.23	369	374	29	6.11	5
1910	8,004.85	7,312	7,403	602	6.32	95
1911	948.71	864	875	74	6.54	11
1912	1,028.46	933	945	84	6.76	12
1913	2,274.70	2,057	2,083	192	6.98	28
1914	740.32	667	675	65	7.20	9

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1915	597.75	537	544	54	7.42	7
1916	341.72	306	310	32	7.65	4
1917	1,494.36	1,333	1,350	145	7.88	18
1918	1,325.11	1,178	1,193	132	8.11	16
1919	3,216.62	2,849	2,884	332	8.34	40
1920	7,674.38	6,772	6,856	818	8.58	95
1921	39,921.47	35,104	35,541	4,381	8.81	497
1922	25,927.37	22,713	22,996	2,932	9.05	324
1923	37,611.95	32,820	33,228	4,384	9.30	471
1924	47,610.90	41,389	41,904	5,707	9.54	598
1925	51,120.96	44,265	44,816	6,305	9.79	644
1926	12,893.24	11,118	11,256	1,637	10.05	163
1927	36,967.88	31,747	32,142	4,826	10.31	468
1928	11,669.94	9,980	10,104	1,566	10.57	148
1929	2,509.29	2,137	2,164	346	10.84	32
1930	110,263.77	93,467	94,630	15,634	11.12	1,406
1931	224,042.76	189,056	191,408	32,634	11.40	2,863
1932	6,692.37	5,621	5,691	1,001	11.69	86
1933	11,802.01	9,864	9,987	1,815	11.99	151
1934	2,601.56	2,163	2,190	412	12.30	33
1935	2,915.46	2,412	2,442	473	12.61	38
1936	20,706.53	17,036	17,248	3,459	12.94	267
1937	4,301.13	3,519	3,563	738	13.27	56
1938	3,454.27	2,810	2,845	609	13.61	45
1939	2,526.52	2,043	2,068	458	13.97	33
1940	12,636.64	10,156	10,282	2,354	14.33	164
1941	5,952.11	4,753	4,812	1,140	14.71	77
1942	4,956.20	3,931	3,980	976	15.10	65
1943	2,420.31	1,906	1,930	491	15.50	32
1944	2,271.44	1,776	1,798	473	15.91	30
1945	1,828.63	1,420	1,438	391	16.33	24
1946	71,907.88	55,388	56,077	15,831	16.77	944
1947	14,599.80	11,156	11,295	3,305	17.22	192
1948	8,436.73	6,395	6,475	1,962	17.67	111
1949	15,420.16	11,588	11,732	3,688	18.14	203
1950	8,921.18	6,644	6,727	2,195	18.63	118
1951	16,707.05	12,331	12,484	4,223	19.12	221
1952	175,597.84	128,380	129,977	45,620	19.63	2,324
1953	436,851.32	316,267	320,202	116,649	20.15	5,789
1954	10,707.59	7,674	7,769	2,938	20.68	142
1955	107,793.14	76,460	77,411	30,382	21.22	1,432
1956	619,499.16	434,752	440,162	179,338	21.77	8,238

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1957	1,590,994.04	1,104,325	1,118,066	472,928	22.33	21,179
1958	178,886.75	122,745	124,272	54,614	22.91	2,384
1959	1,140,277.92	773,359	782,982	357,296	23.49	15,211
1960	638,428.64	427,747	433,069	205,359	24.09	8,525
1961	1,299,915.24	860,258	870,962	428,953	24.69	17,374
1962	1,022,339.61	667,884	676,194	346,145	25.31	13,676
1963	1,822,970.35	1,175,433	1,190,059	632,911	25.93	24,408
1964	3,010,293.61	1,915,028	1,938,857	1,071,437	26.56	40,340
1965	2,301,091.85	1,443,383	1,461,343	839,749	27.21	30,862
1966	2,117,951.99	1,309,657	1,325,953	791,999	27.86	28,428
1967	2,264,495.58	1,379,802	1,396,971	867,525	28.52	30,418
1968	3,335,615.54	2,001,836	2,026,745	1,308,871	29.19	44,840
1969	3,138,665.22	1,854,386	1,877,460	1,261,205	29.87	42,223
1970	2,477,856.85	1,440,899	1,458,828	1,019,029	30.55	33,356
1971	2,280,713.19	1,304,682	1,320,916	959,797	31.24	30,723
1972	3,365,466.91	1,892,503	1,916,051	1,449,416	31.95	45,365
1973	1,306,525.16	722,169	731,155	575,370	32.65	17,622
1974	574,275.03	311,762	315,641	258,634	33.37	7,750
1975	631,830.32	336,690	340,879	290,951	34.10	8,532
1976	425,956.99	222,724	225,495	200,462	34.83	5,755
1977	608,540.16	312,108	315,992	292,549	35.56	8,227
1978	589,126.53	296,095	299,779	289,347	36.31	7,969
1979	1,008,734.05	496,630	502,810	505,924	37.06	13,651
1980	1,091,836.69	526,178	532,725	559,111	37.82	14,783
1981	3,038,376.09	1,432,625	1,450,451	1,587,925	38.58	41,159
1982	4,808,101.07	2,535,793	2,567,346	2,240,755	34.50	64,949
1983	853,629.54	441,753	447,250	406,380	34.96	11,624
1984	1,860,509.95	944,023	955,769	904,740	35.44	25,529
1985	1,840,344.78	908,026	919,325	921,020	36.45	25,268
1986	1,664,607.06	804,005	814,009	850,598	36.93	23,033
1987	2,014,904.02	951,841	963,685	1,051,219	37.42	28,092
1988	1,966,056.49	900,847	912,056	1,054,000	38.43	27,426
1989	1,591,728.77	711,980	720,839	870,890	38.92	22,376
1990	1,296,034.20	565,330	572,364	723,670	39.43	18,353
1991	833,100.45	353,901	358,305	474,796	39.94	11,888
1992	2,813,188.21	1,154,532	1,168,898	1,644,290	40.94	40,163
1993	865,101.03	345,002	349,295	515,806	41.46	12,441
1994	1,543,808.52	597,300	604,732	939,076	41.99	22,364
1995	1,217,158.79	453,148	458,787	758,372	42.99	17,641
1996	8,890,718.99	3,202,437	3,242,285	5,648,434	43.52	129,789
1997	7,791,638.03	2,709,932	2,743,652	5,047,986	44.07	114,545
1998	3,543,218.12	1,187,687	1,202,465	2,340,753	44.62	52,460

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1999	441,705.18	141,522	143,283	298,422	45.61	6,543
2000	8,074,633.02	2,482,950	2,513,845	5,560,788	46.17	120,442
2001	2,149,439.59	632,795	640,669	1,508,771	46.73	32,287
2002	5,036,975.15	1,416,397	1,434,021	3,602,954	47.29	76,188
2003	1,730,713.23	463,485	469,252	1,261,461	47.86	26,357
2004	2,009,726.84	507,255	513,567	1,496,160	48.86	30,621
2005	2,721,536.68	649,631	657,714	2,063,822	49.44	41,744
2006	1,215,262.57	273,191	276,590	938,672	50.01	18,770
2007	912,867.64	192,250	194,642	718,225	50.60	14,194
2008	2,759,578.19	541,429	548,166	2,211,412	51.20	43,192
2009	645,513.23	117,290	118,749	526,764	51.79	10,171
2010	2,395,138.98	399,988	404,965	1,990,174	52.39	37,988
2011	1,322,746.40	201,057	203,559	1,119,188	53.00	21,117
2012	2,646,811.60	362,084	366,589	2,280,222	53.61	42,534
2013	4,756,649.95	581,263	588,496	4,168,154	53.85	77,403
2014	15,712,120.34	1,674,912	1,695,753	14,016,367	54.48	257,275
2015	16,751,537.82	1,529,415	1,548,445	15,203,092	54.74	277,733
2016	11,945,618.37	898,311	909,489	11,036,130	55.38	199,280
2017	7,826,559.69	465,680	471,474	7,355,085	55.32	132,955
2018	60,769,346.02	2,613,082	2,645,597	58,123,749	55.64	1,044,640
2019	5,491,000.44	146,061	147,878	5,343,122	54.99	97,165
2020	13,711,502.00	128,888	130,492	13,581,010	52.97	256,391
	259,925,829.72	61,233,297	61,995,222	197,930,608		4,096,962

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

1923	5,616.31	4,901	5,545	71	9.30	8
1924	703.42	611	691	12	9.54	1
1925	4,412.48	3,821	4,323	89	9.79	9
1926	3,360.18	2,898	3,279	81	10.05	8
1927	6,211.66	5,334	6,035	176	10.31	17
1928	20,341.66	17,396	19,683	658	10.57	62
1929	76.54	65	74	3	10.84	
1930	158.32	134	152	7	11.12	1
1931	4.76	4	5			
1932	46,203.18	38,804	43,906	2,297	11.69	196
1933	148.15	124	140	8	11.99	1
1934	10.89	9	10	1	12.30	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1935	74.51	62	70	4	12.61	
1936	510.96	420	475	36	12.94	3
1937	90.29	74	84	7	13.27	1
1938	266.00	216	244	22	13.61	2
1939	404.36	327	370	34	13.97	2
1940	840.71	676	765	76	14.33	5
1941	879.85	703	795	84	14.71	6
1942	1,106.21	877	992	114	15.10	8
1944	473.04	370	419	54	15.91	3
1945	770.86	598	677	94	16.33	6
1946	3,958.20	3,049	3,450	508	16.77	30
1947	3,930.06	3,003	3,398	532	17.22	31
1948	2,080.19	1,577	1,784	296	17.67	17
1949	60,829.59	45,714	51,725	9,105	18.14	502
1950	8,913.53	6,639	7,512	1,402	18.63	75
1951	18,566.38	13,703	15,505	3,062	19.12	160
1952	21,815.86	15,950	18,047	3,769	19.63	192
1953	31,373.12	22,713	25,700	5,674	20.15	282
1954	24,221.91	17,360	19,643	4,579	20.68	221
1955	25,012.80	17,742	20,075	4,938	21.22	233
1956	35,903.59	25,196	28,509	7,395	21.77	340
1957	69,410.42	48,178	54,513	14,897	22.33	667
1958	33,810.17	23,199	26,249	7,561	22.91	330
1959	60,471.29	41,013	46,406	14,065	23.49	599
1960	70,925.83	47,520	53,769	17,157	24.09	712
1961	150,948.66	99,895	113,030	37,918	24.69	1,536
1962	221,645.47	144,799	163,839	57,807	25.31	2,284
1963	489,138.28	315,391	356,862	132,276	25.93	5,101
1964	574,076.03	365,204	413,225	160,851	26.56	6,056
1965	337,050.78	211,418	239,218	97,833	27.21	3,595
1966	732,531.65	452,968	512,530	220,002	27.86	7,897
1967	492,983.46	300,385	339,883	153,100	28.52	5,368
1968	610,801.17	366,566	414,767	196,035	29.19	6,716
1969	455,110.08	268,888	304,245	150,865	29.87	5,051
1970	363,376.27	211,307	239,092	124,284	30.55	4,068
1971	303,860.67	173,823	196,679	107,181	31.24	3,431
1972	239,058.77	134,430	152,106	86,952	31.95	2,722
1973	328,912.09	181,803	205,709	123,203	32.65	3,773
1974	320,709.94	174,107	197,001	123,709	33.37	3,707
1975	119,475.95	63,666	72,038	47,438	34.10	1,391
1976	260,108.67	136,006	153,890	106,219	34.83	3,050
1977	115,571.42	59,274	67,068	48,503	35.56	1,364

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1978	351,875.63	176,853	200,108	151,768	36.31	4,180
1979	161,057.62	79,293	89,719	71,338	37.06	1,925
1980	222,833.39	107,388	121,509	101,325	37.82	2,679
1981	255,974.27	120,694	136,564	119,410	38.58	3,095
1982	241,944.79	127,602	144,381	97,564	34.50	2,828
1983	351,532.85	181,918	205,839	145,694	34.96	4,167
1984	137,868.19	69,954	79,152	58,716	35.44	1,657
1985	401,255.41	197,979	224,012	177,244	36.45	4,863
1986	647,937.08	312,954	354,105	293,832	36.93	7,956
1987	151,201.30	71,427	80,819	70,382	37.42	1,881
1988	172,369.47	78,980	89,365	83,004	38.43	2,160
1989	392,350.61	175,498	198,575	193,776	38.92	4,979
1990	98,744.17	43,072	48,736	50,009	39.43	1,268
1991	532,822.36	226,343	256,105	276,717	39.94	6,928
1992	1,300,512.42	533,730	603,911	696,601	40.94	17,015
1993	697,422.01	278,132	314,704	382,718	41.46	9,231
1995	2,402.21	894	1,012	1,391	42.99	32
1996	512,307.35	184,533	208,798	303,510	43.52	6,974
1997	767,552.10	266,955	302,057	465,495	44.07	10,563
1998	1,029,415.55	345,060	390,433	638,983	44.62	14,321
1999	380,420.36	121,887	137,914	242,506	45.61	5,317
2000	3,605,855.71	1,108,801	1,254,600	2,351,256	46.17	50,926
2001	453,590.54	133,537	151,096	302,494	46.73	6,473
2002	1,546,220.15	434,797	491,969	1,054,251	47.29	22,293
2003	364,715.52	97,671	110,514	254,202	47.86	5,311
2004	4,251,862.06	1,073,170	1,214,283	3,037,579	48.86	62,169
2005	6,346,528.44	1,514,916	1,714,116	4,632,413	49.44	93,698
2006	2,591,961.71	582,673	659,290	1,932,672	50.01	38,646
2007	1,065,030.29	224,295	253,788	811,242	50.60	16,032
2008	188,010.31	36,888	41,738	146,272	51.20	2,857
2009	3,184,638.77	578,649	654,737	2,529,902	51.79	48,849
2010	951,883.08	158,964	179,867	772,017	52.39	14,736
2011	2,259,732.43	343,479	388,644	1,871,089	53.00	35,304
2012	504,031.90	68,952	78,019	426,013	53.61	7,947
2013	945,147.94	115,497	130,684	814,464	53.85	15,125
2014	488,123.29	52,034	58,876	429,247	54.48	7,879
2015	2,363,851.94	215,820	244,199	2,119,653	54.74	38,722
2016	9,556,857.55	718,676	813,176	8,743,681	55.38	157,885
2017	7,605,439.61	452,524	512,027	7,093,412	55.32	128,225

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2018	4,986,079.89	214,401	242,593	4,743,487	55.64	85,253
2019	3,338,627.10	88,807	100,484	3,238,143	54.99	58,886
2020	6,563,237.00	61,694	69,806	6,493,431	52.97	122,587
	78,650,471.01	16,048,301	18,158,526	60,491,945		1,205,662
	621,223,940.43	165,304,214	172,302,326	448,921,615		9,538,906
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					47.1	1.54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1907	2,459.59	2,293	2,265	194	4.40	44
1908	8,385.79	7,805	7,711	675	4.50	150
1909	6,854.53	6,369	6,292	562	4.60	122
1910	9,884.73	9,169	9,058	826	4.70	176
1911	9,100.38	8,429	8,327	773	4.79	161
1912	14,399.86	13,319	13,158	1,242	4.87	255
1913	5,188.94	4,793	4,735	454	4.95	92
1914	7,077.58	6,528	6,449	628	5.03	125
1915	20,174.65	18,586	18,362	1,813	5.10	355
1916	16,012.23	14,733	14,555	1,457	5.17	282
1917	17,746.72	16,311	16,114	1,633	5.23	312
1918	12,167.94	11,170	11,035	1,133	5.30	214
1919	21,846.87	20,032	19,790	2,057	5.36	384
1920	27,760.47	25,431	25,124	2,637	5.41	487
1921	25,138.86	23,004	22,726	2,413	5.47	441
1922	61,892.08	56,580	55,897	5,995	5.52	1,086
1923	50,853.73	46,443	45,882	4,971	5.57	892
1924	130,562.19	119,141	117,702	12,860	5.61	2,292
1925	88,457.65	80,637	79,663	8,794	5.66	1,554
1926	84,285.85	76,768	75,841	8,445	5.70	1,482
1927	71,653.83	65,205	64,418	7,236	5.74	1,261
1928	51,853.24	47,144	46,575	5,278	5.78	913
1929	72,482.63	65,840	65,045	7,438	5.82	1,278
1930	40,189.36	36,472	36,032	4,158	5.86	710
1931	6,578.67	5,966	5,894	685	5.89	116
1932	4,730.97	4,286	4,234	497	5.93	84
1933	4,655.87	4,214	4,163	493	5.96	83
1934	1,468.46	1,328	1,312	156	5.99	26
1935	5,547.41	5,013	4,952	595	6.02	99
1936	7,984.41	7,208	7,121	863	6.05	143
1937	7,358.09	6,637	6,557	801	6.08	132
1938	5,294.40	4,771	4,713	581	6.11	95
1939	13,806.65	12,431	12,281	1,526	6.13	249
1940	8,416.75	7,571	7,480	937	6.16	152
1941	19,881.31	17,868	17,652	2,229	6.18	361
1942	1,081.63	971	959	122	6.20	20
1943	4,309.56	3,865	3,818	491	6.23	79
1944	3,962.32	3,551	3,508	454	6.25	73
1945	1,115.08	998	986	129	6.27	21
1946	12,035.81	10,764	10,634	1,402	6.29	223
1947	33,113.73	29,582	29,225	3,889	6.31	616

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1948	48,649.63	43,413	42,889	5,761	6.33	910
1949	27,056.67	24,117	23,826	3,231	6.35	509
1950	76,625.55	68,220	67,396	9,229	6.37	1,449
1951	63,408.38	56,384	55,703	7,705	6.39	1,206
1952	67,592.21	60,028	59,303	8,289	6.41	1,293
1953	123,837.48	109,857	108,531	15,307	6.42	2,384
1954	78,552.41	69,591	68,751	9,802	6.44	1,522
1955	91,915.99	81,331	80,349	11,567	6.45	1,793
1956	116,494.56	102,931	101,688	14,806	6.47	2,288
1957	115,529.82	101,925	100,694	14,835	6.49	2,286
1958	92,409.18	81,416	80,433	11,976	6.50	1,842
1959	124,186.68	109,257	107,938	16,249	6.51	2,496
1960	6,172.86	5,422	5,357	816	6.53	125
1961	51.99	46	45	7	6.54	1
1962	11,699.05	10,243	10,119	1,580	6.55	241
1963	8,245.13	7,206	7,119	1,126	6.57	171
1968	309.77	268	265	45	6.63	7
2012	6,004.86	3,333	3,293	2,712	6.81	398
2014	12,538.20	6,121	6,047	6,491	6.81	953
2016	12.38	5	5	7	6.80	1
2019	257,424.84	47,006	46,438	210,986	6.72	31,397
	2,326,488.46	1,897,346	1,874,437	452,051		70,912

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

1903	155.84	147	126	30	3.88	8
1904	1,059.58	994	851	209	4.03	52
1905	43.51	41	35	8	4.16	2
1906	5,621.08	5,250	4,494	1,127	4.29	263
1907	626.50	584	500	127	4.40	29
1908	1,248.51	1,162	995	254	4.50	56
1909	86.64	81	69	17	4.60	4
1910	1,644.82	1,526	1,306	339	4.70	72
1911	17,956.11	16,631	14,235	3,721	4.79	777
1912	9,832.96	9,095	7,785	2,048	4.87	421
1913	634.43	586	502	133	4.95	27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1915	18.30	17	15	4	5.10	1
1918	499.82	459	393	107	5.30	20
1919	254.93	234	200	55	5.36	10
1922	50.49	46	39	11	5.52	2
1923	268.38	245	210	59	5.57	11
1943	486.02	436	373	113	6.23	18
1946	16.07	14	12	4	6.29	1
1950	145.34	129	110	35	6.37	5
1952	106,470.64	94,556	80,935	25,535	6.41	3,984
	147,119.97	132,233	113,185	33,935		5,763
	2,473,608.43	2,029,579	1,987,622	485,986		76,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 3.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	22,301.10	14,146	14,778	7,523	24.50	307
1973	51,176.16	31,920	33,346	17,830	25.21	707
1974	12,905.14	7,913	8,267	4,639	25.92	179
1975	49,073.20	29,554	30,875	18,199	26.65	683
1976	523,646.63	309,575	323,407	200,239	27.39	7,311
1977	471,133.87	273,328	285,541	185,593	28.13	6,598
1978	705,578.76	401,340	419,273	286,306	28.89	9,910
1979	577,949.04	322,183	336,579	241,370	29.65	8,141
1980	1,197,557.64	653,831	683,046	514,512	30.42	16,914
1981	1,495,142.61	798,900	834,597	660,546	31.20	21,171
1982	2,095,864.03	1,202,188	1,255,904	839,960	28.62	29,349
1983	2,464,956.62	1,386,538	1,448,492	1,016,465	29.17	34,846
1984	3,409,541.23	1,866,724	1,950,133	1,459,408	30.17	48,373
1985	3,588,086.44	1,923,214	2,009,147	1,578,939	30.73	51,381
1986	4,536,074.29	2,378,717	2,485,003	2,051,071	31.29	65,550
1987	7,766,634.85	3,981,177	4,159,065	3,607,570	31.86	113,232
1988	10,998,963.24	5,468,685	5,713,038	5,285,925	32.86	160,862
1989	13,409,924.14	6,505,154	6,795,819	6,614,105	33.44	197,790
1990	15,073,955.55	7,126,966	7,445,415	7,628,541	34.01	224,303
1991	9,144,315.96	4,180,781	4,367,588	4,776,728	35.02	136,400
1992	7,150,008.96	3,178,894	3,320,934	3,829,075	35.60	107,558
1993	5,312,242.66	2,293,826	2,396,319	2,915,923	36.19	80,573
1994	9,515,625.10	3,958,500	4,135,375	5,380,251	37.20	144,630
1995	15,370,285.21	6,192,688	6,469,391	8,900,894	37.79	235,536
1996	9,393,634.09	3,636,276	3,798,753	5,594,881	38.79	144,235
1997	14,188,864.61	5,300,960	5,537,819	8,651,046	39.40	219,570
1998	10,019,567.45	3,607,044	3,768,215	6,251,353	40.00	156,284
1999	10,601,321.12	3,646,854	3,809,804	6,791,518	41.00	165,647
2000	11,034,096.34	3,641,252	3,803,951	7,230,145	41.61	173,760
2001	11,100,900.11	3,506,774	3,663,464	7,437,436	42.23	176,117
2002	10,243,231.57	3,069,897	3,207,067	7,036,165	43.23	162,761
2003	14,392,871.18	4,104,847	4,288,261	10,104,611	43.85	230,436
2004	13,475,970.51	3,625,036	3,787,011	9,688,960	44.85	216,030
2005	14,437,824.60	3,670,095	3,834,083	10,603,742	45.48	233,152
2006	15,070,138.44	3,583,679	3,743,806	11,326,333	46.48	243,682
2007	14,241,717.11	3,173,055	3,314,834	10,926,883	47.10	231,993
2008	12,049,229.71	2,500,215	2,611,930	9,437,300	47.74	197,681
2009	11,702,015.46	2,233,915	2,333,731	9,368,284	48.74	192,209
2010	12,199,185.45	2,139,737	2,235,345	9,963,840	49.38	201,779
2011	16,995,033.20	2,695,412	2,815,849	14,179,184	50.38	281,445
2012	22,693,429.06	3,240,622	3,385,420	19,308,009	51.02	378,440
2013	30,272,592.05	3,814,347	3,984,780	26,287,812	52.02	505,340

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	33,747,981.55	3,705,528	3,871,099	29,876,882	52.67	567,247
2015	31,869,039.84	2,979,755	3,112,897	28,756,143	53.32	539,313
2016	45,060,281.66	3,469,642	3,624,673	41,435,608	53.98	767,610
2017	39,738,008.87	2,376,333	2,482,513	37,255,496	54.98	677,619
2018	48,740,430.91	2,095,839	2,189,486	46,550,945	55.64	836,645
2019	62,577,933.31	1,633,284	1,706,263	60,871,671	55.97	1,087,577
2020	87,011,520.00	765,701	799,914	86,211,606	56.00	1,539,493
	717,799,760.63	132,702,841	138,632,298	579,167,463		11,828,369

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

1952	380,390.77	307,550	308,290	72,101	12.83	5,620
1970	2,766.82	1,812	1,816	950	23.11	41
1971	8,145.77	5,252	5,265	2,881	23.80	121
1972	260.57	165	165	95	24.50	4
1973	487,984.87	304,371	305,103	182,882	25.21	7,254
1974	601,700.20	368,920	369,808	231,893	25.92	8,946
1975	1,594,874.13	960,497	962,808	632,066	26.65	23,717
1976	1,086,905.13	642,567	644,113	442,792	27.39	16,166
1977	1,347,823.16	781,940	783,821	564,002	28.13	20,050
1978	1,754,377.18	997,907	1,000,308	754,069	28.89	26,101
1979	1,931,505.63	1,076,737	1,079,328	852,178	29.65	28,741
1980	2,091,504.80	1,141,899	1,144,646	946,858	30.42	31,126
1981	1,524,447.65	814,558	816,518	707,930	31.20	22,690
1982	1,549,432.92	888,755	890,893	658,540	28.62	23,010
1983	824,071.27	463,540	464,655	359,416	29.17	12,321
1984	1,028,552.80	563,133	564,488	464,065	30.17	15,382
1985	1,377,099.35	738,125	739,901	637,198	30.73	20,735
1986	1,991,596.92	1,044,393	1,046,906	944,691	31.29	30,191
1987	3,242,409.15	1,662,059	1,666,058	1,576,351	31.86	49,477
1988	5,801,153.39	2,884,333	2,891,273	2,909,881	32.86	88,554
1989	4,331,140.39	2,101,036	2,106,091	2,225,049	33.44	66,539
1990	4,813,162.78	2,275,663	2,281,138	2,532,025	34.01	74,449
1991	2,264,802.58	1,035,468	1,037,959	1,226,843	35.02	35,033
1992	2,726,625.66	1,212,258	1,215,175	1,511,451	35.60	42,456
1993	2,654,996.08	1,146,427	1,149,185	1,505,811	36.19	41,608
1994	5,379,685.68	2,237,949	2,243,333	3,136,352	37.20	84,311
1995	5,684,314.27	2,290,210	2,295,720	3,388,594	37.79	89,669

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1996	6,658,332.56	2,577,441	2,583,642	4,074,690	38.79	105,045
1997	10,014,586.86	3,741,450	3,750,452	6,264,135	39.40	158,988
1998	7,539,279.93	2,714,141	2,720,671	4,818,609	40.00	120,465
1999	5,257,012.64	1,808,412	1,812,763	3,444,250	41.00	84,006
2000	4,087,336.00	1,348,821	1,352,066	2,735,270	41.61	65,736
2001	7,192,753.21	2,272,191	2,277,658	4,915,095	42.23	116,389
2002	3,243,989.10	972,224	974,563	2,269,426	43.23	52,497
2003	4,376,760.11	1,248,252	1,251,255	3,125,505	43.85	71,277
2004	8,760,684.99	2,356,624	2,362,294	6,398,391	44.85	142,662
2005	6,607,481.94	1,679,622	1,683,663	4,923,819	45.48	108,263
2006	3,999,075.99	950,980	953,268	3,045,808	46.48	65,529
2007	5,608,496.49	1,249,573	1,252,579	4,355,917	47.10	92,482
2008	4,652,070.37	965,305	967,627	3,684,443	47.74	77,177
2009	5,666,942.75	1,081,819	1,084,422	4,582,521	48.74	94,020
2010	4,095,933.78	718,427	720,155	3,375,778	49.38	68,363
2011	5,587,864.52	886,235	888,367	4,699,497	50.38	93,281
2012	8,987,614.29	1,283,431	1,286,519	7,701,095	51.02	150,943
2013	5,795,458.40	730,228	731,985	5,063,474	52.02	97,337
2014	8,130,568.06	892,736	894,884	7,235,684	52.67	137,378
2015	15,510,015.87	1,450,186	1,453,675	14,056,341	53.32	263,622
2016	17,696,101.08	1,362,600	1,365,878	16,330,223	53.98	302,524
2017	19,724,691.97	1,179,537	1,182,375	18,542,317	54.98	337,256
2018	21,638,783.68	930,468	932,707	20,706,077	55.64	372,144
2019	17,639,395.09	460,388	461,496	17,177,899	55.97	306,913
2020	42,616,229.00	375,023	375,925	42,240,304	56.00	754,291
	307,569,188.60	63,183,638	63,335,654	244,233,535		5,102,900

CPG

SURVIVOR CURVE.. IOWA 67-R3

NET SALVAGE PERCENT.. 0

1951	7,112.85	5,797	6,602	511	12.39	41
1967	7,838.43	5,369	6,115	1,724	21.11	82
1968	14,536.21	9,813	11,176	3,360	21.77	154
1969	20,926.71	13,918	15,851	5,075	22.44	226
1970	26,280.18	17,215	19,606	6,674	23.11	289
1971	379,414.97	244,639	278,622	100,793	23.80	4,235
1972	583,502.45	370,133	421,549	161,954	24.50	6,610
1973	487,251.87	303,914	346,131	141,121	25.21	5,598
1974	660,927.04	405,234	461,526	199,402	25.92	7,693

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1975	611,258.39	368,124	419,261	191,998	26.65	7,204
1976	371,968.46	219,904	250,451	121,517	27.39	4,437
1977	663,931.22	385,180	438,686	225,245	28.13	8,007
1978	557,003.89	316,829	360,840	196,164	28.89	6,790
1979	527,444.77	294,029	334,873	192,572	29.65	6,495
1980	753,104.05	411,172	468,288	284,816	30.42	9,363
1981	863,205.16	461,236	525,307	337,898	31.20	10,830
1982	777,878.62	446,191	508,172	269,707	28.62	9,424
1983	902,637.92	507,734	578,264	324,374	29.17	11,120
1984	1,440,077.93	788,443	897,967	542,111	30.17	17,969
1985	1,620,633.90	868,660	989,327	631,307	30.73	20,544
1986	1,917,518.58	1,005,547	1,145,229	772,290	31.29	24,682
1987	1,503,206.23	770,544	877,581	625,625	31.86	19,637
1988	2,154,424.24	1,071,180	1,219,979	934,445	32.86	28,437
1989	2,233,396.03	1,083,420	1,233,919	999,477	33.44	29,889
1990	2,330,633.13	1,101,923	1,254,992	1,075,641	34.01	31,627
1991	2,763,560.71	1,263,500	1,439,014	1,324,546	35.02	37,823
1992	2,211,919.29	983,419	1,120,027	1,091,892	35.60	30,671
1993	3,445,402.24	1,487,725	1,694,387	1,751,016	36.19	48,384
1994	3,514,588.50	1,462,069	1,665,167	1,849,422	37.20	49,716
1995	3,856,150.71	1,553,643	1,769,461	2,086,689	37.79	55,218
1996	4,819,029.11	1,865,446	2,124,577	2,694,452	38.79	69,463
1997	4,934,441.60	1,843,507	2,099,591	2,834,851	39.40	71,951
1998	5,727,425.81	2,061,873	2,348,290	3,379,136	40.00	84,478
1999	3,434,590.14	1,181,499	1,345,622	2,088,968	41.00	50,950
2000	4,994,526.87	1,648,194	1,877,146	3,117,380	41.61	74,919
2001	2,532,986.50	800,170	911,323	1,621,664	42.23	38,401
2002	4,195,024.40	1,257,249	1,431,895	2,763,130	43.23	63,917
2003	4,416,285.48	1,259,525	1,434,487	2,981,798	43.85	68,000
2004	4,631,559.24	1,245,889	1,418,957	3,212,602	44.85	71,630
2005	4,750,649.20	1,207,615	1,375,366	3,375,283	45.48	74,215
2006	6,364,859.13	1,513,564	1,723,815	4,641,044	46.48	99,850
2007	5,427,363.20	1,209,217	1,377,191	4,050,172	47.10	85,991
2008	4,931,150.71	1,023,214	1,165,350	3,765,801	47.74	78,881
2009	4,351,276.45	830,659	946,047	3,405,230	48.74	69,865
2010	6,233,234.09	1,093,309	1,245,182	4,988,052	49.38	101,014
2011	7,201,145.25	1,142,102	1,300,753	5,900,393	50.38	117,118
2012	5,216,707.74	744,946	848,427	4,368,280	51.02	85,619
2013	5,565,363.56	701,236	798,645	4,766,718	52.02	91,632
2014	7,603,749.33	834,892	950,868	6,652,882	52.67	126,313
2015	14,051,468.17	1,313,812	1,496,315	12,555,153	53.32	235,468
2016	12,528,053.00	964,660	1,098,662	11,429,391	53.98	211,734

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2017	13,269,828.87	793,536	903,767	12,366,062	54.98	224,919
2018	16,462,134.15	707,872	806,203	15,655,931	55.64	281,379
2019	6,359,946.81	165,995	189,054	6,170,893	55.97	110,254
2020	20,398,964.00	179,511	204,447	20,194,517	56.00	360,616
	217,609,497.49	45,815,996	52,180,348	165,429,149		3,441,772
	1,242,978,446.72	241,702,475	254,148,300	988,830,147		20,373,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.5	1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1873	21.59	22	22			
1874	15.11	15	15			
1875	1.25	1	1			
1879	1.96	2	2			
1880	749.29	748	749			
1881	615.07	611	615			
1883	69.31	68	69			
1886	2.04	2	2			
1888	48.56	47	49			
1889	205.45	196	205			
1890	27.09	26	27			
1891	172.50	163	172	1	3.73	
1892	6.85	6	6	1	4.05	
1893	206.04	193	203	3	4.36	1
1894	1.07	1	1			
1895	58.84	55	58	1	4.96	
1896	184.15	170	179	5	5.26	1
1897	64.67	60	63	1	5.56	
1898	219.10	201	212	7	5.86	1
1899	868.05	792	835	33	6.15	5
1900	201.32	183	193	8	6.45	1
1901	1,702.08	1,538	1,621	81	6.75	12
1902	803.09	722	761	42	7.05	6
1903	2,610.85	2,337	2,464	147	7.34	20
1904	6,448.09	5,744	6,055	393	7.64	51
1905	2,665.23	2,363	2,491	174	7.93	22
1906	4,374.91	3,862	4,071	304	8.21	37
1907	2,848.50	2,503	2,639	210	8.49	25
1908	6,130.98	5,364	5,654	477	8.76	54
1909	6,231.97	5,428	5,722	510	9.03	56
1910	8,558.55	7,421	7,823	736	9.30	79
1911	18,443.69	15,923	16,785	1,658	9.56	173
1912	11,909.28	10,239	10,793	1,116	9.81	114
1913	19,055.29	16,314	17,197	1,858	10.06	185
1914	50,096.50	42,710	45,023	5,074	10.31	492
1915	23,202.46	19,701	20,768	2,435	10.55	231
1916	18,828.98	15,924	16,786	2,043	10.78	190
1917	3,725.07	3,138	3,308	417	11.01	38
1918	3,938.91	3,305	3,484	455	11.24	40
1919	5,075.38	4,242	4,472	604	11.46	53
1920	2,237.12	1,862	1,963	274	11.68	23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1921	9,023.19	7,484	7,889	1,134	11.89	95
1922	13,738.40	11,352	11,967	1,772	12.10	146
1923	14,328.03	11,796	12,435	1,893	12.30	154
1924	41,818.13	34,302	36,159	5,659	12.50	453
	281,533.99	239,136	252,010	29,524		2,758

PNG

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

1904	1,113.14	992	1,000	113	7.64	15
1906	477.29	421	424	53	8.21	6
1911	698.23	603	608	90	9.56	9
1912	2,753.47	2,367	2,386	367	9.81	37
1914	324.49	277	279	45	10.31	4
1915	4,167.70	3,539	3,568	600	10.55	57
1916	130.95	111	112	19	10.78	2
1923	142.90	118	119	24	12.30	2
1924	16.69	14	14	3	12.50	
1928	50.50	41	41	9	13.26	1
1938	38.80	30	30	9	14.86	1
1939	164.02	128	129	35	15.00	2
1940	29.36	23	23	6	15.14	
1943	24.54	19	19	5	15.54	
	10,132.08	8,683	8,754	1,378		136
	291,666.07	247,819	260,764	30,902		2,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 0.99

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, 2020

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						
1942	1,439.78	1,263	1,259	181	5.77	31
1943	681.96	593	591	91	6.15	15
1945	522.02	445	444	78	6.92	11
1946	679.21	574	572	107	7.31	15
1947	2,147.04	1,795	1,789	358	7.70	46
1948	1,467.33	1,215	1,211	256	8.09	32
1949	1,105.05	906	903	202	8.48	24
1950	10,765.63	8,734	8,705	2,060	8.87	232
1951	8,017.53	6,436	6,415	1,603	9.27	173
1952	16,222.39	12,888	12,846	3,377	9.66	350
1953	14,361.43	11,288	11,251	3,110	10.06	309
1954	52,818.99	41,064	40,929	11,890	10.46	1,137
1955	19,928.52	15,324	15,274	4,655	10.86	429
1956	85,621.48	65,090	64,877	20,745	11.27	1,841
1957	20,881.88	15,697	15,646	5,236	11.67	449
1958	31,798.19	23,625	23,548	8,251	12.08	683
1959	3,938.23	2,892	2,883	1,056	12.49	85
1960	28,745.58	20,856	20,788	7,958	12.90	617
1961	33,136.83	23,753	23,675	9,462	13.31	711
1962	37,019.10	26,205	26,119	10,900	13.73	794
1963	22,255.92	15,556	15,505	6,751	14.15	477
1964	16,504.55	11,388	11,351	5,154	14.57	354
1965	11,901.79	8,106	8,079	3,822	14.99	255
1966	22,001.93	14,788	14,740	7,262	15.41	471
1967	47,506.29	31,496	31,393	16,114	15.84	1,017
1968	35,309.49	23,086	23,010	12,299	16.27	756
1969	24,981.75	16,105	16,052	8,930	16.70	535
1970	34,258.50	21,765	21,694	12,565	17.14	733
1971	171,319.32	107,239	106,888	64,432	17.58	3,665
1972	50,271.50	30,997	30,895	19,376	18.02	1,075
1973	11,219.14	6,813	6,791	4,428	18.46	240
1974	58,911.99	35,209	35,094	23,818	18.91	1,260
1975	43,145.59	25,373	25,290	17,856	19.36	922
1976	67,504.74	39,052	38,924	28,581	19.81	1,443
1977	28,054.96	15,955	15,903	12,152	20.27	600
1978	34,098.25	19,059	18,997	15,102	20.73	729
1979	31,936.79	17,531	17,474	14,463	21.20	682
1980	100,811.36	54,352	54,174	46,637	21.66	2,153
1981	174,374.63	92,234	91,932	82,443	22.14	3,724
1982	166,360.19	110,796	110,433	55,927	19.31	2,896
1983	35,226.83	23,116	23,040	12,187	19.65	620
1984	80,393.81	51,934	51,764	28,630	20.00	1,432

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, 2020

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						
1985	177,668.35	112,890	112,520	65,148	20.37	3,198
1986	193,240.43	120,659	120,264	72,977	20.75	3,517
1987	144,400.90	88,518	88,228	56,173	21.15	2,656
1988	152,459.17	92,162	91,860	60,599	21.26	2,850
1989	330,041.76	195,451	194,811	135,231	21.69	6,235
1990	135,012.88	78,659	78,401	56,612	21.85	2,591
1991	191,081.26	108,802	108,445	82,636	22.31	3,704
1992	279,322.85	156,030	155,519	123,804	22.52	5,498
1993	85,516.39	46,564	46,411	39,105	23.01	1,699
1994	179,170.74	95,426	95,113	84,057	23.25	3,615
1995	392,537.45	204,198	203,529	189,009	23.52	8,036
1996	901,317.56	457,148	455,650	445,668	23.81	18,718
1997	291,663.17	143,936	143,464	148,199	24.12	6,144
1998	498,983.68	239,113	238,329	260,654	24.45	10,661
1999	146,149.18	68,193	67,970	78,180	24.58	3,181
2000	640,914.39	289,052	288,105	352,810	24.95	14,141
2001	419,324.95	183,161	182,561	236,764	25.14	9,418
2002	258,620.03	108,620	108,264	150,356	25.55	5,885
2003	2,186,261.93	883,687	880,791	1,305,471	25.79	50,619
2004	1,197,463.99	464,377	462,855	734,609	26.05	28,200
2005	885,234.02	327,891	326,817	558,418	26.34	21,200
2006	861,169.06	303,476	302,482	558,688	26.65	20,964
2007	734,094.68	245,775	244,970	489,125	26.82	18,237
2008	1,477,637.50	467,229	465,698	1,011,940	27.03	37,438
2009	542,584.91	160,985	160,457	382,127	27.26	14,018
2010	579,955.30	160,184	159,659	420,296	27.52	15,272
2011	2,484,273.41	632,496	630,423	1,853,850	27.81	66,661
2012	2,421,343.96	563,931	562,083	1,859,261	28.00	66,402
2013	921,351.63	193,484	192,850	728,502	28.21	25,824
2014	1,508,152.67	281,421	280,499	1,227,654	28.34	43,319
2015	5,042,605.00	815,389	812,717	4,229,888	28.51	148,365
2016	3,498,483.75	475,444	473,886	3,024,598	28.61	105,718
2017	3,155,337.09	342,354	341,232	2,814,105	28.76	97,848
2018	1,442,001.56	115,360	114,982	1,327,020	28.75	46,157
2019	4,455,466.64	220,546	219,823	4,235,643	28.80	147,071
2020	5,495,393.00	94,521	94,211	5,401,182	28.57	189,051
	45,945,882.73	10,589,725	10,555,023	35,390,860		1,288,134

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, 2020

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						
1957	24,196.96	18,189	15,216	8,981	11.67	770
1958	29,278.72	21,754	18,198	11,081	12.08	917
1959	7,969.11	5,851	4,895	3,075	12.49	246
1960	22,510.17	16,332	13,662	8,848	12.90	686
1961	17,587.86	12,607	10,546	7,042	13.31	529
1962	21,229.61	15,028	12,571	8,658	13.73	631
1963	46,161.05	32,264	26,990	19,171	14.15	1,355
1964	48,132.24	33,211	27,782	20,350	14.57	1,397
1965	96,923.55	66,011	55,221	41,703	14.99	2,782
1966	80,116.98	53,849	45,047	35,070	15.41	2,276
1967	95,579.94	63,368	53,010	42,570	15.84	2,688
1968	139,150.59	90,981	76,109	63,042	16.27	3,875
1969	372,986.43	240,457	201,151	171,835	16.70	10,290
1970	319,672.14	203,094	169,895	149,777	17.14	8,738
1971	159,690.15	99,960	83,620	76,070	17.58	4,327
1972	56,242.03	34,679	29,010	27,232	18.02	1,511
1973	146,358.73	88,873	74,345	72,013	18.46	3,901
1974	55,440.35	33,134	27,718	27,723	18.91	1,466
1975	25,964.36	15,269	12,773	13,191	19.36	681
1976	46,633.26	26,978	22,568	24,065	19.81	1,215
1977	198,835.96	113,082	94,597	104,239	20.27	5,143
1978	7,667.06	4,285	3,585	4,083	20.73	197
1979	26,640.58	14,624	12,234	14,407	21.20	680
1980	106,984.03	57,680	48,251	58,733	21.66	2,712
1981	430,586.75	227,755	190,525	240,061	22.14	10,843
1982	312,022.11	207,807	173,838	138,184	19.31	7,156
1983	213,468.17	140,078	117,180	96,288	19.65	4,900
1984	53,498.72	34,560	28,911	24,588	20.00	1,229
1985	99,650.20	63,318	52,968	46,682	20.37	2,292
1986	127,452.16	79,581	66,572	60,880	20.75	2,934
1987	251,199.41	153,985	128,814	122,385	21.15	5,787
1988	115,182.56	69,628	58,246	56,936	21.26	2,678
1989	192,962.26	114,272	95,593	97,370	21.69	4,489
1990	102,513.11	59,724	49,961	52,552	21.85	2,405
1991	77,024.52	43,858	36,689	40,336	22.31	1,808
1992	142,815.75	79,777	66,736	76,079	22.52	3,378
1993	173,561.61	94,504	79,056	94,506	23.01	4,107
1994	412,649.17	219,777	183,851	228,798	23.25	9,841
1995	286,606.48	149,093	124,722	161,885	23.52	6,883
1996	192,931.40	97,855	81,859	111,072	23.81	4,665
1997	414,561.31	204,586	171,144	243,418	24.12	10,092
1998	436,967.93	209,395	175,166	261,801	24.45	10,708

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, 2020

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						
1999	139,898.54	65,277	54,607	85,292	24.58	3,470
2000	127,865.24	57,667	48,241	79,625	24.95	3,191
2001	699,417.36	305,506	255,567	443,851	25.14	17,655
2002	107,086.97	44,977	37,625	69,462	25.55	2,719
2003	115,670.15	46,754	39,111	76,559	25.79	2,969
2004	484,505.09	187,891	157,178	327,327	26.05	12,565
2005	283,637.35	105,059	87,886	195,752	26.34	7,432
2006	147,090.40	51,835	43,362	103,729	26.65	3,892
2007	878,367.48	294,077	246,006	632,361	26.82	23,578
2008	784,222.43	247,971	207,437	576,786	27.03	21,339
2009	203,159.64	60,277	50,424	152,736	27.26	5,603
2010	89,977.44	24,852	20,790	69,188	27.52	2,514
2011	1,483,955.96	377,815	316,056	1,167,900	27.81	41,996
2012	447,993.05	104,338	87,282	360,711	28.00	12,883
2013	22,302.23	4,683	3,917	18,385	28.21	652
2014	3,081,864.02	575,076	481,072	2,600,792	28.34	91,771
2015	1,480,395.53	239,380	200,250	1,280,146	28.51	44,902
2016	1,166,509.99	158,529	132,615	1,033,895	28.61	36,138
2017	1,853,836.79	201,141	168,262	1,685,575	28.76	58,608
2018	10,854,205.60	868,336	726,394	10,127,811	28.75	352,272
2019	7,353,010.40	363,974	304,477	7,048,533	28.80	244,741
2020	9,583,519.00	164,837	137,892	9,445,627	28.57	330,613
	47,576,096.14	8,161,365	6,827,276	40,748,820		1,476,711

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

1948	84.37	70	76	9	8.09	1
1949	249.70	205	222	28	8.48	3
1950	41.76	34	37	5	8.87	1
1951	34.10	27	29	5	9.27	1
1952	31.47	25	27	4	9.66	
1953	247.59	195	211	37	10.06	4
1954	254.99	198	214	41	10.46	4
1955	893.40	687	743	151	10.86	14
1956	441.94	336	363	79	11.27	7
1957	6,485.01	4,875	5,271	1,214	11.67	104
1958	6,438.51	4,784	5,173	1,266	12.08	105
1959	2,576.39	1,892	2,046	531	12.49	43

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, 2020

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						
1960	1,542.96	1,119	1,210	333	12.90	26
1961	3,874.14	2,777	3,003	871	13.31	65
1962	3,943.62	2,792	3,019	925	13.73	67
1963	3,598.08	2,515	2,719	879	14.15	62
1964	7,095.37	4,896	5,294	1,802	14.57	124
1965	7,116.60	4,847	5,241	1,876	14.99	125
1966	24,257.80	16,304	17,629	6,629	15.41	430
1967	15,833.87	10,498	11,351	4,483	15.84	283
1968	7,661.73	5,009	5,416	2,246	16.27	138
1969	11,408.44	7,355	7,953	3,456	16.70	207
1970	11,523.01	7,321	7,916	3,607	17.14	210
1971	8,171.36	5,115	5,531	2,641	17.58	150
1972	18,819.24	11,604	12,547	6,272	18.02	348
1973	16,378.13	9,945	10,753	5,625	18.46	305
1974	15,966.03	9,542	10,317	5,649	18.91	299
1975	40,242.29	23,666	25,589	14,653	19.36	757
1976	7,651.28	4,426	4,786	2,866	19.81	145
1977	23,815.52	13,544	14,645	9,171	20.27	452
1978	9,556.64	5,342	5,776	3,781	20.73	182
1979	38,630.42	21,206	22,929	15,701	21.20	741
1980	27,939.32	15,063	16,287	11,652	21.66	538
1981	36,665.58	19,394	20,970	15,696	22.14	709
1982	100,126.50	66,684	72,103	28,024	19.31	1,451
1983	83,645.91	54,888	59,348	24,298	19.65	1,237
1984	58,632.91	37,877	40,955	17,678	20.00	884
1985	48,820.39	31,020	33,541	15,280	20.37	750
1986	92,630.84	57,839	62,539	30,092	20.75	1,450
1987	82,879.10	50,805	54,933	27,946	21.15	1,321
1988	78,589.15	47,507	51,367	27,222	21.26	1,280
1989	70,982.01	42,036	45,452	25,530	21.69	1,177
1990	105,330.10	61,365	66,351	38,979	21.85	1,784
1991	74,152.16	42,222	45,653	28,499	22.31	1,277
1992	125,334.04	70,012	75,701	49,633	22.52	2,204
1993	136,507.14	74,328	80,368	56,139	23.01	2,440
1994	99,836.61	53,173	57,494	42,343	23.25	1,821
1995	127,485.17	66,318	71,707	55,778	23.52	2,372
1996	228,835.30	116,065	125,496	103,339	23.81	4,340
1997	172,158.02	84,960	91,864	80,294	24.12	3,329
1998	172,301.26	82,567	89,276	83,025	24.45	3,396
1999	265,387.26	123,830	133,892	131,495	24.58	5,350
2000	170,654.05	76,965	83,219	87,435	24.95	3,504
2001	454,055.77	198,332	214,448	239,608	25.14	9,531

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, 2020

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						
2002	244,953.43	102,880	111,240	133,714	25.55	5,233
2003	294,527.05	119,048	128,722	165,805	25.79	6,429
2004	334,809.51	129,839	140,390	194,420	26.05	7,463
2005	221,299.03	81,969	88,630	132,669	26.34	5,037
2006	409,168.89	144,191	155,908	253,261	26.65	9,503
2007	348,995.43	116,844	126,339	222,657	26.82	8,302
2008	459,200.34	145,199	156,998	302,203	27.03	11,180
2009	207,577.99	61,588	66,593	140,985	27.26	5,172
2010	265,390.31	73,301	79,257	186,133	27.52	6,764
2011	625,393.12	159,225	172,163	453,230	27.81	16,297
2012	433,884.22	101,052	109,263	324,621	28.00	11,594
2013	875,106.01	183,772	198,705	676,401	28.21	23,977
2014	396,902.76	74,062	80,080	316,823	28.34	11,179
2015	3,951,877.40	639,019	690,945	3,260,933	28.51	114,379
2016	986,360.70	134,046	144,938	841,422	28.61	29,410
2017	518,177.84	56,222	60,791	457,387	28.76	15,904
2018	478,990.79	38,319	41,433	437,558	28.75	15,219
2019	163,852.18	8,111	8,770	155,082	28.80	5,385
2020	2,563,500.00	44,092	47,675	2,515,825	28.57	88,058
	16,887,781.35	4,069,180	4,399,835	12,487,946		454,033
	110,409,760.22	22,820,270	21,782,134	88,627,626		3,218,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.92

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, 2020

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	1,191	1,331			
1956	21,290.16	18,783	21,290			
1957	5,372.45	4,704	5,372			
1958	8,518.07	7,401	8,518			
1959	4,392.86	3,788	4,393			
1960	27,087.71	23,169	27,088			
1961	1,916.00	1,626	1,916			
1962	1,339.47	1,127	1,339			
1963	30.71	26	31			
1965	41,595.76	34,062	41,596			
1966	19,579.16	15,881	19,579			
1967	14,375.52	11,542	14,376			
1968	818.29	650	818			
1969	15,932.36	12,523	15,932			
1970	553.00	430	553			
1972	36,690.90	27,836	36,691			
1973	38,195.02	28,604	38,195			
1974	19,018.54	14,053	18,946	73	11.75	6
1975	25,329.73	18,457	24,883	447	12.21	37
1976	12,818.60	9,204	12,408	410	12.69	32
1977	148.01	105	142	6	13.18	
1978	4,242.67	2,953	3,981	262	13.68	19
1979	1,542.38	1,056	1,424	119	14.19	8
1980	4,638.03	3,121	4,208	430	14.72	29
1981	80,176.22	52,988	71,436	8,740	15.26	573
1982	141,945.62	103,833	139,982	1,963	14.13	139
1983	6,800.47	4,896	6,601	200	14.58	14
1984	199,926.07	141,568	190,855	9,071	15.05	603
1985	433,461.53	301,603	406,606	26,855	15.52	1,730
1986	265,735.11	181,524	244,722	21,014	16.01	1,313
1987	791,585.85	530,363	715,009	76,577	16.50	4,641
1988	18,764.80	12,319	16,608	2,157	17.00	127
1989	37,807.02	24,295	32,753	5,054	17.52	288
1990	128,484.87	80,727	108,832	19,653	18.04	1,089
1991	257,739.07	158,149	213,209	44,530	18.58	2,397
1992	198,243.74	118,649	159,957	38,287	19.12	2,002
1993	32,985.36	19,230	25,925	7,060	19.67	359
1994	6,197.62	3,515	4,739	1,459	20.23	72
1995	265,285.40	146,119	196,990	68,295	20.80	3,283
1996	390,043.61	208,322	280,849	109,194	21.37	5,110
1998	8,401.63	4,197	5,658	2,743	22.55	122
2003	278,252.13	113,944	153,614	124,639	25.24	4,938

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, 2020

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	44,539	60,045	84,188	27.98	3,009
2009	23,277.53	6,692	9,022	14,256	28.50	500
2013	87,005.59	17,158	23,132	63,874	30.52	2,093
2014	78,923.32	13,701	18,471	60,452	30.95	1,953
2017	32,073.62	3,175	4,280	27,793	31.84	873
2019	90,422.23	4,123	5,558	84,864	31.39	2,704
	4,304,527.69	2,537,921	3,399,861	904,667		40,063

PNG

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

1960	16,780.37	14,353	11,965	4,815	6.51	740
1962	29,310.05	24,659	20,557	8,753	7.14	1,226
1963	28,716.91	23,950	19,966	8,751	7.47	1,171
1964	1,610.71	1,331	1,110	501	7.81	64
1965	15,335.53	12,558	10,469	4,867	8.15	597
1966	114,389.19	92,782	77,348	37,041	8.50	4,358
1967	4,284.76	3,440	2,868	1,417	8.87	160
1968	126,189.95	100,279	83,598	42,592	9.24	4,610
1969	116,466.84	91,543	76,315	40,152	9.63	4,169
1970	18,752.91	14,573	12,149	6,604	10.03	658
1971	13,464.24	10,341	8,621	4,843	10.44	464
1972	2,349.36	1,782	1,486	864	10.86	80
1974	21,308.55	15,745	13,126	8,183	11.75	696
1975	37,036.13	26,987	22,498	14,538	12.21	1,191
1977	2,043.72	1,445	1,205	839	13.18	64
1978	2,934.41	2,042	1,702	1,232	13.68	90
1979	1,353.24	927	773	580	14.19	41
1980	47,010.45	31,633	26,371	20,640	14.72	1,402
1981	702,199.80	464,077	386,878	315,322	15.26	20,663
1982	114,036.20	83,417	69,541	44,496	14.13	3,149
1983	6,538.51	4,708	3,925	2,614	14.58	179
1984	1,848.56	1,309	1,091	757	15.05	50
1985	33,053.50	22,999	19,173	13,880	15.52	894
1986	796.80	544	454	343	16.01	21
1987	900.93	604	504	397	16.50	24
1988	228,712.92	150,150	125,173	103,540	17.00	6,091
1989	5,767.35	3,706	3,090	2,678	17.52	153
1990	8,208.45	5,157	4,299	3,909	18.04	217

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, 2020

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	9,298	7,751	7,402	18.58	398
1992	1,292.66	774	645	647	19.12	34
1993	49,169.36	28,666	23,897	25,272	19.67	1,285
1994	82,378.57	46,717	38,946	43,433	20.23	2,147
1995	52,734.74	29,046	24,214	28,521	20.80	1,371
1996	44,580.63	23,811	19,850	24,731	21.37	1,157
1997	532,333.33	275,216	229,434	302,899	21.95	13,799
1998	118,063.23	58,973	49,163	68,900	22.55	3,055
1999	58,548.09	28,326	23,614	34,934	22.94	1,523
2000	69,703.96	32,440	27,044	42,660	23.55	1,811
2001	173,986.69	77,702	64,776	109,210	24.17	4,518
2002	184,888.86	79,354	66,153	118,735	24.60	4,827
2003	175,733.00	71,963	59,992	115,741	25.24	4,586
2004	75,956.41	29,577	24,657	51,300	25.87	1,983
2005	48,587.58	17,997	15,003	33,584	26.34	1,275
2006	162,733.73	56,859	47,401	115,333	27.00	4,272
2007	9,461.70	3,117	2,598	6,863	27.48	250
2008	460,995.77	142,355	118,674	342,322	27.98	12,235
2009	53,996.90	15,524	12,942	41,055	28.50	1,441
2010	265,809.52	70,599	58,855	206,955	29.03	7,129
2011	1,348,202.00	327,883	273,340	1,074,862	29.56	36,362
2012	500,205.13	110,545	92,156	408,049	29.96	13,620
2013	309,369.28	61,008	50,859	258,510	30.52	8,470
2014	8,711,938.63	1,512,393	1,260,807	7,451,132	30.95	240,747
2015	784,772.22	117,402	97,872	686,900	31.26	21,974
	15,991,995.37	4,434,586	3,696,893	12,295,102		443,491

CPG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1955	266.15	237	212	54	5.01	11
1957	1,419.60	1,243	1,112	307	5.60	55
1959	1,154.96	996	891	264	6.20	43
1960	352.50	302	270	82	6.51	13
1961	3,229.10	2,740	2,452	777	6.82	114
1966	2,958.56	2,400	2,148	811	8.50	95
1967	3,788.99	3,042	2,722	1,067	8.87	120
1968	2,785.64	2,214	1,981	804	9.24	87
1970	2,147.66	1,669	1,494	654	10.03	65

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, 2020

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	365	327	155	10.86	14
1973	1,415.71	1,060	949	467	11.30	41
1974	1,983.52	1,466	1,312	672	11.75	57
1975	1,411.62	1,029	921	491	12.21	40
1977	3,626.30	2,564	2,294	1,332	13.18	101
1979	10,681.17	7,313	6,544	4,137	14.19	292
1981	703.40	465	416	287	15.26	19
1982	2,492.78	1,823	1,631	861	14.13	61
1988	1,548.80	1,017	910	639	17.00	38
1989	1,790.48	1,151	1,030	760	17.52	43
1992	417.27	250	224	194	19.12	10
1995	551.52	304	272	279	20.80	13
2012	1,055.35	233	209	847	29.96	28
2013	422.81	83	74	349	30.52	11
2019	183,464.14	8,366	7,487	175,978	31.39	5,606
	230,149.71	42,332	37,882	192,268		6,977
	20,526,672.77	7,014,839	7,134,636	13,392,037		490,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.3	2.39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1908	53.60	54	54			
1909	311.76	312	312			
1910	392.85	393	393			
1911	434.14	434	434			
1912	497.25	497	497			
1913	324.44	324	324			
1914	723.77	724	724			
1915	876.99	877	877			
1916	899.42	899	899			
1917	1,102.60	1,103	1,103			
1918	1,285.44	1,285	1,285			
1919	917.18	917	917			
1920	893.86	894	894			
1921	1,922.91	1,923	1,923			
1922	2,587.68	2,588	2,588			
1923	4,080.63	4,081	4,081			
1924	3,637.27	3,637	3,637			
1925	4,590.17	4,590	4,590			
1926	4,526.75	4,527	4,527			
1927	6,568.54	6,569	6,569			
1928	5,449.24	5,449	5,449			
1929	7,595.65	7,566	7,428	167	0.18	167
1930	6,488.00	6,430	6,313	175	0.41	175
1931	3,761.51	3,708	3,641	121	0.66	121
1932	1,228.79	1,204	1,182	47	0.93	47
1933	2,520.59	2,455	2,410	110	1.20	92
1934	2,161.92	2,093	2,055	107	1.47	73
1935	2,333.23	2,245	2,204	129	1.74	74
1936	3,675.12	3,515	3,451	224	2.01	111
1937	3,454.56	3,283	3,223	231	2.28	101
1938	4,252.46	4,016	3,943	309	2.56	121
1939	2,858.61	2,682	2,633	225	2.84	79
1940	3,248.93	3,029	2,974	275	3.12	88
1941	5,741.57	5,316	5,219	522	3.41	153
1942	2,656.37	2,443	2,399	258	3.69	70
1943	1,845.88	1,686	1,655	191	3.98	48
1944	2,166.35	1,965	1,929	237	4.27	56
1945	1,639.37	1,477	1,450	189	4.56	41
1946	4,694.69	4,199	4,123	572	4.86	118
1947	13,014.84	11,555	11,345	1,670	5.16	324
1948	13,316.69	11,736	11,523	1,794	5.46	329
1949	19,201.06	16,797	16,492	2,709	5.76	470

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1950	23,097.02	20,049	19,684	3,413	6.07	562
1951	19,939.40	17,174	16,862	3,078	6.38	482
1952	21,498.81	18,372	18,038	3,461	6.69	517
1953	16,120.29	13,664	13,416	2,705	7.01	386
1954	26,931.42	22,646	22,234	4,697	7.32	642
1955	46,385.89	38,672	37,969	8,417	7.65	1,100
1956	81,364.96	67,268	66,045	15,320	7.97	1,922
1957	103,403.14	84,746	83,205	20,198	8.30	2,433
1958	139,823.23	113,591	111,526	28,298	8.63	3,279
1959	247,716.26	199,412	195,786	51,930	8.97	5,789
1960	325,313.49	259,473	254,755	70,558	9.31	7,579
1961	354,358.34	280,021	274,930	79,429	9.65	8,231
1962	345,247.11	270,194	265,281	79,966	10.00	7,997
1963	395,094.02	306,198	300,631	94,463	10.35	9,127
1964	386,638.52	296,617	291,224	95,415	10.71	8,909
1965	509,345.80	386,772	379,740	129,606	11.07	11,708
1966	609,359.56	457,812	449,488	159,871	11.44	13,975
1967	592,359.64	440,277	432,272	160,088	11.81	13,555
1968	666,701.92	490,026	481,116	185,585	12.19	15,224
1969	699,542.51	508,386	499,143	200,400	12.57	15,943
1970	727,094.98	522,243	512,748	214,347	12.96	16,539
1971	797,721.39	566,207	555,912	241,809	13.35	18,113
1972	1,043,442.68	731,547	718,246	325,197	13.75	23,651
1973	1,348,849.40	933,930	916,949	431,900	14.15	30,523
1974	1,424,094.53	973,340	955,643	468,452	14.56	32,174
1975	1,003,420.85	676,657	664,354	339,067	14.98	22,635
1976	1,163,543.44	774,012	759,939	403,604	15.40	26,208
1977	2,143,964.28	1,406,162	1,380,595	763,369	15.83	48,223
1978	1,990,060.64	1,286,176	1,262,791	727,270	16.27	44,700
1979	3,475,592.82	2,213,049	2,172,812	1,302,781	16.71	77,964
1980	5,603,600.86	3,512,001	3,448,146	2,155,454	17.17	125,536
1981	5,678,609.10	3,502,225	3,438,548	2,240,061	17.63	127,060
1982	5,159,558.40	3,655,031	3,588,576	1,570,982	15.85	99,116
1983	3,767,044.78	2,641,452	2,593,426	1,173,619	15.98	73,443
1984	3,911,281.65	2,698,002	2,648,947	1,262,334	16.41	76,925
1985	4,443,788.19	3,012,888	2,958,108	1,485,680	16.86	88,119
1986	4,626,182.17	3,080,112	3,024,110	1,602,072	17.32	92,498
1987	5,393,136.10	3,541,133	3,476,749	1,916,387	17.52	109,383
1988	6,715,717.37	4,321,564	4,242,990	2,472,727	18.01	137,297
1989	9,435,296.32	5,974,430	5,865,804	3,569,492	18.25	195,589
1990	10,567,493.55	6,543,392	6,424,421	4,143,072	18.76	220,846
1991	9,509,517.85	5,778,934	5,673,863	3,835,655	19.04	201,452

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1992	9,534,540.68	5,652,076	5,549,311	3,985,230	19.58	203,536
1993	6,012,845.16	3,488,653	3,425,223	2,587,622	19.90	130,031
1994	12,438,897.66	7,020,514	6,892,868	5,546,029	20.45	271,199
1995	13,318,347.08	7,335,746	7,202,369	6,115,978	20.80	294,037
1996	11,267,566.21	6,046,176	5,936,246	5,331,321	21.16	251,953
1997	12,033,144.17	6,277,691	6,163,551	5,869,593	21.55	272,371
1998	9,762,130.76	4,920,114	4,830,657	4,931,473	22.14	222,740
1999	9,836,878.02	4,800,396	4,713,116	5,123,762	22.56	227,117
2000	10,215,135.56	4,816,436	4,728,864	5,486,271	22.98	238,741
2001	10,205,789.81	4,637,511	4,553,193	5,652,597	23.42	241,358
2002	10,649,839.83	4,649,720	4,565,180	6,084,660	23.87	254,908
2003	9,304,743.79	3,891,244	3,820,494	5,484,250	24.34	225,318
2004	11,447,961.37	4,551,709	4,468,951	6,979,011	25.00	279,160
2005	9,970,821.39	3,770,965	3,702,402	6,268,419	25.48	246,013
2006	10,578,900.33	3,789,362	3,720,465	6,858,436	25.98	263,989
2007	10,505,019.64	3,545,444	3,480,981	7,024,038	26.50	265,058
2008	13,705,465.07	4,333,668	4,254,874	9,450,591	27.03	349,633
2009	14,088,383.03	4,147,620	4,072,209	10,016,174	27.56	363,432
2010	14,297,841.65	3,873,285	3,802,862	10,494,980	28.26	371,372
2011	21,935,448.53	5,439,991	5,341,082	16,594,366	28.81	575,993
2012	32,040,615.96	7,164,282	7,034,022	25,006,594	29.52	847,107
2013	41,666,621.63	8,312,491	8,161,355	33,505,267	30.09	1,113,502
2014	40,441,246.64	7,044,865	6,916,777	33,524,470	30.81	1,088,104
2015	42,070,268.09	6,247,435	6,133,845	35,936,423	31.54	1,139,392
2016	45,845,712.16	5,611,515	5,509,488	40,336,225	32.26	1,250,348
2017	43,430,665.00	4,165,001	4,089,274	39,341,391	33.00	1,192,163
2018	49,471,889.30	3,403,666	3,341,781	46,130,108	33.86	1,362,378
2019	60,342,579.23	2,498,183	2,452,762	57,889,818	34.73	1,666,853
2020	27,229,099.00	375,762	368,930	26,860,169	35.60	754,499
	709,337,582.11	204,588,855	200,869,824	508,467,758		17,982,517

PNG

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1917	3,562.73	3,563	3,563
1918	750.52	751	751
1919	3,082.12	3,082	3,082
1920	3,730.89	3,731	3,731
1921	3,394.03	3,394	3,394

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1922	9,320.84	9,321	9,321			
1923	11,056.31	11,056	11,056			
1924	19,214.49	19,214	19,214			
1925	22,864.86	22,865	22,865			
1926	17,092.14	17,092	17,092			
1927	14,748.79	14,749	14,749			
1928	13,364.33	13,364	13,364			
1929	12,562.88	12,514	12,563			
1930	12,560.76	12,449	12,561			
1931	12,429.93	12,252	12,430			
1932	10,083.10	9,879	10,083			
1933	6,278.72	6,115	6,279			
1934	8,209.67	7,947	8,210			
1935	6,278.28	6,041	6,278			
1936	8,777.82	8,394	8,778			
1937	9,443.23	8,975	9,443			
1938	7,417.30	7,005	7,417			
1939	11,818.71	11,089	11,819			
1940	10,532.14	9,818	10,532			
1941	9,517.84	8,812	9,518			
1942	5,750.56	5,289	5,751			
1943	4,069.06	3,717	4,069			
1944	6,549.64	5,942	6,550			
1945	10,688.41	9,629	10,654	34	4.56	7
1946	17,994.97	16,094	17,807	188	4.86	39
1947	19,172.21	17,022	18,834	338	5.16	66
1948	23,186.18	20,434	22,609	577	5.46	106
1949	20,840.93	18,231	20,172	669	5.76	116
1950	29,400.37	25,521	28,238	1,163	6.07	192
1951	22,571.50	19,441	21,510	1,061	6.38	166
1952	449,446.21	384,083	424,969	24,478	6.69	3,659
1953	17,487.43	14,823	16,401	1,087	7.01	155
1954	24,930.21	20,963	23,195	1,736	7.32	237
1955	42,058.58	35,064	38,797	3,262	7.65	426
1956	48,374.54	39,993	44,250	4,124	7.97	517
1957	67,177.80	55,057	60,918	6,260	8.30	754
1958	98,883.38	80,332	88,883	10,000	8.63	1,159
1959	157,536.30	126,817	140,317	17,220	8.97	1,920
1960	138,422.40	110,407	122,160	16,263	9.31	1,747
1961	166,971.48	131,944	145,989	20,982	9.65	2,174
1962	300,941.30	235,520	260,591	40,350	10.00	4,035
1963	379,783.62	294,332	325,664	54,120	10.35	5,229

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1964	515,994.19	395,855	437,994	78,001	10.71	7,283
1965	618,883.17	469,949	519,975	98,908	11.07	8,935
1966	690,059.76	518,442	573,630	116,430	11.44	10,177
1967	811,861.80	603,424	667,658	144,203	11.81	12,210
1968	1,041,228.69	765,303	846,769	194,459	12.19	15,952
1969	1,106,014.76	803,785	889,348	216,667	12.57	17,237
1970	1,274,376.76	915,334	1,012,771	261,606	12.96	20,186
1971	468,823.25	332,761	368,183	100,640	13.35	7,539
1972	1,222,364.09	856,987	948,213	274,151	13.75	19,938
1973	1,295,396.65	896,920	992,397	303,000	14.15	21,413
1974	1,340,268.80	916,047	1,013,560	326,709	14.56	22,439
1975	1,131,368.71	762,938	844,153	287,216	14.98	19,173
1976	1,417,883.40	943,204	1,043,608	374,276	15.40	24,304
1977	1,759,076.94	1,153,726	1,276,540	482,537	15.83	30,482
1978	1,425,509.39	921,307	1,019,380	406,129	16.27	24,962
1979	2,077,597.76	1,322,890	1,463,711	613,886	16.71	36,738
1980	2,760,329.62	1,730,009	1,914,168	846,162	17.17	49,281
1981	2,380,913.59	1,468,405	1,624,716	756,197	17.63	42,893
1982	1,925,723.37	1,364,182	1,509,399	416,324	15.85	26,266
1983	1,427,140.06	1,000,711	1,107,236	319,904	15.98	20,019
1984	1,854,695.65	1,279,369	1,415,558	439,138	16.41	26,760
1985	2,225,030.42	1,508,571	1,669,158	555,872	16.86	32,970
1986	2,849,908.68	1,897,469	2,099,454	750,455	17.32	43,329
1987	3,811,388.61	2,502,558	2,768,955	1,042,434	17.52	59,500
1988	5,059,962.53	3,256,086	3,602,696	1,457,267	18.01	80,914
1989	4,716,770.09	2,986,659	3,304,588	1,412,182	18.25	77,380
1990	5,138,967.36	3,182,049	3,520,777	1,618,190	18.76	86,257
1991	3,796,824.92	2,307,331	2,552,946	1,243,879	19.04	65,330
1992	4,549,300.01	2,696,825	2,983,901	1,565,399	19.58	79,949
1993	4,860,404.16	2,820,006	3,120,195	1,740,209	19.90	87,448
1994	4,890,752.88	2,760,341	3,054,179	1,836,574	20.45	89,808
1995	5,597,072.83	3,082,868	3,411,039	2,186,034	20.80	105,098
1996	5,655,724.73	3,034,862	3,357,922	2,297,802	21.16	108,592
1997	6,503,115.66	3,392,675	3,753,825	2,749,291	21.55	127,577
1998	6,183,689.03	3,116,579	3,448,338	2,735,351	22.14	123,548
1999	4,426,199.08	2,159,985	2,389,915	2,036,284	22.56	90,261
2000	3,684,010.46	1,737,011	1,921,915	1,762,095	22.98	76,680
2001	6,390,192.20	2,903,703	3,212,802	3,177,391	23.42	135,670
2002	5,171,291.33	2,257,786	2,498,127	2,673,165	23.87	111,988
2003	5,962,780.29	2,493,635	2,759,082	3,203,698	24.34	131,623
2004	12,097,698.16	4,810,045	5,322,073	6,775,625	25.00	271,025
2005	8,101,898.41	3,064,138	3,390,315	4,711,584	25.48	184,913

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2006	4,946,182.27	1,771,722	1,960,321	2,985,861	25.98	114,929
2007	6,452,313.78	2,177,656	2,409,467	4,042,847	26.50	152,560
2008	6,834,598.65	2,161,100	2,391,149	4,443,450	27.03	164,390
2009	7,037,932.19	2,071,967	2,292,527	4,745,405	27.56	172,185
2010	4,620,167.83	1,251,603	1,384,836	3,235,332	28.26	114,485
2011	7,844,776.09	1,945,504	2,152,602	5,692,174	28.81	197,576
2012	9,835,219.97	2,199,155	2,433,255	7,401,965	29.52	250,744
2013	9,717,676.10	1,938,676	2,145,048	7,572,628	30.09	251,666
2014	10,673,704.97	1,859,359	2,057,287	8,616,418	30.81	279,663
2015	15,332,669.42	2,276,901	2,519,277	12,813,393	31.54	406,258
2016	15,827,513.45	1,937,288	2,143,512	13,684,002	32.26	424,179
2017	17,557,710.77	1,683,784	1,863,022	15,694,688	33.00	475,597
2018	19,841,665.27	1,365,107	1,510,422	18,331,243	33.86	541,383
2019	22,561,735.60	934,056	1,033,486	21,528,250	34.73	619,875
2020	15,140,209.00	208,935	231,176	14,909,033	35.60	418,793
	316,742,897.12	105,089,670	116,254,975	200,487,922		7,241,034

CPG

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

1930	119.56	118	120			
1931	352.29	347	352			
1935	35.83	34	36			
1941	50.41	47	50			
1942	32.71	30	33			
1946	301.75	270	302			
1947	120.44	107	120	1	5.16	
1948	3.98	4	4			
1949	211.17	185	207	4	5.76	1
1951	62.74	54	60	2	6.38	
1952	43.02	37	41	2	6.69	
1953	70.99	60	67	4	7.01	1
1954	431.43	363	406	26	7.32	4
1955	1,233.24	1,028	1,149	84	7.65	11
1956	880.74	728	814	67	7.97	8
1958	3,029.61	2,461	2,751	279	8.63	32
1959	1,130.19	910	1,017	113	8.97	13
1960	199.54	159	178	22	9.31	2
1961	20,282.44	16,028	17,917	2,366	9.65	245

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1962	9,496.90	7,432	8,308	1,189	10.00	119
1963	16,535.14	12,815	14,325	2,210	10.35	214
1964	18,066.38	13,860	15,493	2,573	10.71	240
1965	16,090.51	12,218	13,658	2,433	11.07	220
1966	15,196.67	11,417	12,762	2,434	11.44	213
1967	27,862.82	20,709	23,149	4,714	11.81	399
1968	31,530.99	23,175	25,906	5,625	12.19	461
1969	27,667.13	20,107	22,476	5,191	12.57	413
1970	36,235.12	26,026	29,093	7,143	12.96	551
1971	64,613.46	45,861	51,265	13,349	13.35	1,000
1972	76,303.12	53,495	59,798	16,505	13.75	1,200
1973	47,557.09	32,928	36,808	10,749	14.15	760
1974	125,942.00	86,079	96,222	29,720	14.56	2,041
1975	156,009.15	105,205	117,601	38,408	14.98	2,564
1976	103,310.70	68,724	76,822	26,489	15.40	1,720
1977	53,676.84	35,205	39,353	14,324	15.83	905
1978	70,127.82	45,324	50,664	19,463	16.27	1,196
1979	62,034.83	39,500	44,154	17,881	16.71	1,070
1980	149,015.89	93,394	104,398	44,617	17.17	2,599
1981	354,405.10	218,576	244,330	110,075	17.63	6,244
1982	366,401.72	259,559	290,142	76,259	15.85	4,811
1983	308,090.14	216,033	241,488	66,602	15.98	4,168
1984	407,820.53	281,315	314,462	93,359	16.41	5,689
1985	524,542.58	355,640	397,544	126,998	16.86	7,533
1986	606,093.21	403,537	451,085	155,008	17.32	8,950
1987	762,331.85	500,547	559,526	202,806	17.52	11,576
1988	759,133.68	488,503	546,062	213,071	18.01	11,831
1989	1,302,513.03	824,751	921,930	380,583	18.25	20,854
1990	1,310,156.36	811,249	906,837	403,319	18.76	21,499
1991	1,149,578.00	698,599	780,914	368,664	19.04	19,363
1992	1,793,358.81	1,063,103	1,188,367	604,992	19.58	30,898
1993	1,556,732.42	903,216	1,009,640	547,092	19.90	27,492
1994	2,288,300.98	1,291,517	1,443,694	844,607	20.45	41,301
1995	2,560,333.70	1,410,232	1,576,397	983,937	20.80	47,305
1996	2,466,541.96	1,323,546	1,479,497	987,045	21.16	46,647
1997	2,561,021.02	1,336,085	1,493,514	1,067,507	21.55	49,536
1998	2,872,532.16	1,447,756	1,618,343	1,254,190	22.14	56,648
1999	2,572,083.62	1,255,177	1,403,072	1,169,011	22.56	51,818
2000	2,294,657.40	1,081,931	1,209,413	1,085,244	22.98	47,226
2001	2,337,082.69	1,061,970	1,187,100	1,149,983	23.42	49,103
2002	3,545,058.11	1,547,772	1,730,143	1,814,915	23.87	76,033
2003	1,703,261.97	712,304	796,234	907,028	24.34	37,265

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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							
2004	2,598,231.71	1,033,057	1,154,780	1,443,451	25.00	57,738	
2005	2,736,566.33	1,034,969	1,156,918	1,579,649	25.48	61,996	
2006	1,866,785.14	668,682	747,472	1,119,314	25.98	43,084	
2007	1,420,539.71	479,432	535,923	884,617	26.50	33,382	
2008	4,096,622.45	1,295,352	1,447,981	2,648,641	27.03	97,989	
2009	2,055,984.27	605,282	676,601	1,379,383	27.56	50,050	
2010	3,102,970.44	840,595	939,641	2,163,330	28.26	76,551	
2011	3,392,499.26	841,340	940,474	2,452,026	28.81	85,110	
2012	6,044,663.97	1,351,587	1,510,842	4,533,822	29.52	153,585	
2013	5,478,833.35	1,093,027	1,221,816	4,257,017	30.09	141,476	
2014	7,112,058.40	1,238,921	1,384,901	5,727,157	30.81	185,886	
2015	6,918,163.15	1,027,347	1,148,398	5,769,766	31.54	182,935	
2016	6,663,949.91	815,667	911,776	5,752,174	32.26	178,307	
2017	5,136,762.42	492,616	550,660	4,586,102	33.00	138,973	
2018	5,264,456.25	362,195	404,872	4,859,584	33.86	143,520	
2019	6,555,972.90	271,417	303,398	6,252,575	34.73	180,034	
2020	5,269,727.00	72,722	81,291	5,188,436	35.60	145,743	
	113,252,682.34	33,793,570	37,775,354	75,477,328		2,658,351	
	1,139,333,161.57	343,472,095	354,900,153	784,433,008		27,881,902	
	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, 2020

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						
1949	529.60	530	530			
1950	1,527.91	1,528	1,528			
1951	2,469.33	2,469	2,469			
1952	4,096.75	4,097	4,097			
1953	3,555.39	3,555	3,555			
1954	1,410.06	1,410	1,410			
1955	2,670.90	2,671	2,671			
1956	3,023.75	3,011	2,923	100	0.15	100
1957	2,574.75	2,547	2,473	102	0.38	102
1958	3,796.88	3,727	3,619	178	0.64	178
1959	7,556.54	7,362	7,148	409	0.90	409
1960	4,697.20	4,540	4,408	289	1.17	247
1961	6,091.29	5,839	5,669	422	1.45	291
1962	7,442.03	7,076	6,870	572	1.72	333
1963	7,738.54	7,296	7,084	655	2.00	328
1964	9,327.70	8,717	8,463	864	2.29	377
1965	12,854.48	11,911	11,565	1,290	2.57	502
1966	47,380.99	43,509	42,243	5,138	2.86	1,797
1967	80,826.99	73,553	71,413	9,414	3.15	2,989
1968	108,279.76	97,637	94,797	13,483	3.44	3,919
1969	113,195.43	101,099	98,158	15,037	3.74	4,021
1970	104,189.90	92,193	89,511	14,679	4.03	3,642
1971	57,141.84	50,089	48,632	8,510	4.32	1,970
1972	50,490.57	43,826	42,551	7,939	4.62	1,718
1973	80,899.26	69,504	67,482	13,417	4.93	2,722
1974	84,359.93	71,730	69,643	14,717	5.24	2,809
1975	65,342.46	54,962	53,363	11,979	5.56	2,154
1976	36,526.78	30,390	29,506	7,021	5.88	1,194
1977	46,591.14	38,311	37,197	9,395	6.22	1,510
1978	127,014.04	103,172	100,171	26,843	6.57	4,086
1979	136,572.53	109,492	106,307	30,266	6.94	4,361
1980	673,160.86	532,376	516,889	156,272	7.32	21,349
1981	370,831.38	289,141	280,730	90,102	7.71	11,686
1982	230,855.84	192,857	187,247	43,609	7.59	5,746
1983	29,371.94	24,343	23,635	5,737	7.75	740
1984	109,584.77	89,597	86,991	22,594	8.14	2,776
1985	357,545.50	288,110	279,729	77,817	8.56	9,091
1986	273,097.37	216,703	210,399	62,698	8.98	6,982
1987	420,642.74	328,354	318,802	101,841	9.42	10,811
1988	352,196.90	270,135	262,277	89,920	9.87	9,110
1989	559,947.08	421,528	409,265	150,682	10.34	14,573
1990	937,198.37	691,746	671,623	265,576	10.82	24,545

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1991	912,326.02	662,075	642,815	269,511	11.15	24,171
1992	833,839.59	591,693	574,480	259,359	11.66	22,243
1993	658,406.07	456,275	443,002	215,404	12.18	17,685
1994	971,771.04	656,723	637,618	334,153	12.71	26,291
1995	998,899.73	659,673	640,483	358,417	13.11	27,339
1996	694,775.87	445,977	433,003	261,773	13.67	19,149
1997	974,194.79	606,729	589,079	385,116	14.23	27,064
1998	825,287.15	499,464	484,934	340,353	14.68	23,185
1999	1,010,800.23	591,116	573,920	436,880	15.26	28,629
2000	923,808.96	520,843	505,691	418,118	15.86	26,363
2001	1,217,220.64	662,168	642,905	574,316	16.34	35,148
2002	859,625.98	448,467	435,421	424,205	16.96	25,012
2003	947,002.93	473,975	460,187	486,816	17.47	27,866
2004	877,959.59	420,104	407,883	470,077	17.98	26,144
2005	1,030,962.11	468,263	454,641	576,321	18.63	30,935
2006	1,244,496.52	535,880	520,291	724,206	19.17	37,778
2007	746,092.52	303,212	294,391	451,701	19.72	22,906
2008	2,998,172.27	1,142,903	1,109,655	1,888,517	20.29	93,076
2009	1,478,616.62	527,127	511,793	966,824	20.76	46,571
2010	1,685,249.49	555,627	539,463	1,145,786	21.35	53,667
2011	2,985,169.75	904,506	878,193	2,106,976	21.85	96,429
2012	2,547,969.80	699,673	679,319	1,868,651	22.46	83,199
2013	3,147,883.79	776,898	754,298	2,393,586	22.89	104,569
2014	3,225,988.43	700,362	679,988	2,546,000	23.44	108,618
2015	2,705,931.87	507,633	492,866	2,213,066	23.82	92,908
2016	3,351,982.81	524,921	509,651	2,842,332	24.24	117,258
2017	4,232,668.97	527,391	512,049	3,720,620	24.59	151,306
2018	3,285,213.72	301,583	292,810	2,992,404	24.75	120,905
2019	6,914,660.99	396,902	385,356	6,529,305	24.61	265,311
2020	4,040,000.00	84,840	82,372	3,957,628	23.31	169,782
	63,861,585.72	21,055,646	20,443,596	43,417,990		2,110,675

PNG

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

1945	238.90	239	239
1951	105.38	105	105
1952	12,253.43	12,253	12,253
1953	202.56	203	203

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1954	429.28	429	429			
1955	2,236.66	2,237	2,237			
1956	4,464.46	4,445	4,464			
1957	1,828.18	1,808	1,828			
1958	7,991.36	7,845	7,991			
1959	6,665.79	6,494	6,666			
1960	12,368.72	11,955	12,369			
1961	32,514.43	31,167	32,514			
1962	59,866.30	56,924	59,866			
1963	72,667.08	68,515	72,081	586	2.00	293
1964	137,033.54	128,067	134,733	2,300	2.29	1,004
1965	253,771.70	235,137	247,377	6,395	2.57	2,488
1966	373,243.98	342,746	360,587	12,657	2.86	4,426
1967	291,811.95	265,549	279,372	12,440	3.15	3,949
1968	342,091.38	308,467	324,524	17,567	3.44	5,107
1969	508,207.20	453,900	477,527	30,680	3.74	8,203
1970	443,995.82	392,874	413,325	30,671	4.03	7,611
1971	278,617.98	244,228	256,941	21,677	4.32	5,018
1972	282,410.15	245,132	257,892	24,518	4.62	5,307
1973	123,711.38	106,285	111,818	11,894	4.93	2,413
1974	38,007.03	32,317	33,999	4,008	5.24	765
1975	64,332.34	54,113	56,930	7,403	5.56	1,331
1976	28,779.22	23,944	25,190	3,589	5.88	610
1977	46,265.15	38,043	40,023	6,242	6.22	1,004
1978	39,670.63	32,224	33,901	5,769	6.57	878
1979	130,118.31	104,317	109,747	20,371	6.94	2,935
1980	964,960.82	763,149	802,874	162,087	7.32	22,143
1981	1,399,736.23	1,091,388	1,148,199	251,537	7.71	32,625
1982	106,510.11	88,979	93,611	12,899	7.59	1,699
1983	100,839.23	83,576	87,926	12,913	7.75	1,666
1984	276,981.36	226,460	238,248	38,733	8.14	4,758
1985	553,847.83	446,291	469,522	84,326	8.56	9,851
1986	615,206.60	488,166	513,577	101,630	8.98	11,317
1987	689,249.75	538,028	566,035	123,215	9.42	13,080
1988	690,128.14	529,328	556,882	133,246	9.87	13,500
1989	676,582.59	509,331	535,844	140,739	10.34	13,611
1990	895,690.61	661,109	695,522	200,168	10.82	18,500
1991	973,008.47	706,112	742,868	230,140	11.15	20,640
1992	1,299,800.96	922,339	970,351	329,450	11.66	28,255
1993	1,423,591.23	986,549	1,037,903	385,688	12.18	31,666
1994	2,358,453.31	1,593,843	1,676,809	681,644	12.71	53,631
1995	554,978.99	366,508	385,586	169,393	13.11	12,921

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1996	1,291,666.67	829,121	872,280	419,386	13.67	30,679
1997	1,253,582.09	780,731	821,371	432,211	14.23	30,373
1998	1,571,634.25	951,153	1,000,664	570,970	14.68	38,894
1999	812,168.97	474,956	499,679	312,490	15.26	20,478
2000	871,597.51	491,407	516,987	354,611	15.86	22,359
2001	1,076,659.94	585,703	616,191	460,469	16.34	28,180
2002	1,145,262.75	597,484	628,586	516,677	16.96	30,464
2003	625,204.91	312,915	329,204	296,001	17.47	16,943
2004	1,906,964.83	912,483	959,982	946,983	17.98	52,669
2005	1,257,646.67	571,223	600,958	656,689	18.63	35,249
2006	1,333,400.51	574,162	604,050	729,351	19.17	38,046
2007	1,843,804.86	749,322	788,327	1,055,478	19.72	53,523
2008	1,443,447.01	550,242	578,884	864,563	20.29	42,610
2009	1,477,996.48	526,906	554,334	923,663	20.76	44,492
2010	997,406.97	328,845	345,963	651,444	21.35	30,513
2011	1,941,726.76	588,343	618,969	1,322,758	21.85	60,538
2012	1,411,917.45	387,713	407,895	1,004,022	22.46	44,703
2013	1,369,869.17	338,084	355,683	1,014,186	22.89	44,307
2014	1,618,117.70	351,293	369,579	1,248,538	23.44	53,265
2015	1,657,798.31	311,003	327,192	1,330,606	23.82	55,861
2016	1,324,970.52	207,490	218,291	1,106,680	24.24	45,655
2017	2,720,889.25	339,023	356,671	2,364,219	24.59	96,146
2018	2,158,121.42	198,116	208,429	1,949,693	24.75	78,775
2019	3,174,689.17	182,227	191,713	2,982,976	24.61	121,210
2020	1,320,000.00	27,720	29,163	1,290,837	23.31	55,377
	54,782,010.69	25,380,783	26,699,935	28,082,076		1,514,514

CPG

SURVIVOR CURVE.. IOWA 35-R2

NET SALVAGE PERCENT.. 0

1967	15,800.50	14,378	13,790	2,011	3.15	638
1968	26,508.44	23,903	22,925	3,583	3.44	1,042
1969	41,904.95	37,427	35,896	6,009	3.74	1,607
1970	35,551.80	31,458	30,171	5,381	4.03	1,335
1971	41,536.51	36,410	34,921	6,616	4.32	1,531
1972	65,956.72	57,250	54,908	11,049	4.62	2,392
1973	82,521.50	70,898	67,998	14,524	4.93	2,946
1974	63,640.79	54,113	51,899	11,741	5.24	2,241
1975	64,658.64	54,387	52,162	12,496	5.56	2,247

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1976	34,626.99	28,810	27,631	6,996	5.88	1,190
1977	19,536.54	16,065	15,408	4,129	6.22	664
1978	39,008.07	31,686	30,390	8,618	6.57	1,312
1979	46,812.13	37,530	35,995	10,817	6.94	1,559
1980	119,392.46	94,423	90,560	28,832	7.32	3,939
1981	98,396.39	76,721	73,583	24,814	7.71	3,218
1982	95,322.70	79,633	76,375	18,947	7.59	2,496
1983	98,794.97	81,881	78,531	20,263	7.75	2,615
1984	95,173.12	77,814	74,631	20,542	8.14	2,524
1985	139,497.65	112,407	107,809	31,689	8.56	3,702
1986	136,296.22	108,151	103,727	32,569	8.98	3,627
1987	146,673.51	114,493	109,809	36,864	9.42	3,913
1988	84,028.47	64,450	61,814	22,215	9.87	2,251
1989	71,011.78	53,458	51,271	19,741	10.34	1,909
1990	183,077.40	135,129	129,601	53,476	10.82	4,942
1991	182,380.79	132,354	126,940	55,441	11.15	4,972
1992	181,161.22	128,552	123,293	57,868	11.66	4,963
1993	176,529.58	122,335	117,331	59,199	12.18	4,860
1994	148,664.13	100,467	96,357	52,307	12.71	4,115
1995	68,804.15	45,438	43,579	25,225	13.11	1,924
1996	114,271.06	73,351	70,350	43,921	13.67	3,213
1997	74,715.18	46,533	44,629	30,086	14.23	2,114
1998	115,902.38	70,144	67,275	48,628	14.68	3,313
1999	118,109.43	69,070	66,245	51,865	15.26	3,399
2000	105,219.02	59,322	56,895	48,324	15.86	3,047
2001	4,102.62	2,232	2,141	1,962	16.34	120
2002	87,816.69	45,814	43,940	43,877	16.96	2,587
2003	14,313.38	7,164	6,871	7,442	17.47	426
2004	100,255.73	47,972	46,010	54,246	17.98	3,017
2005	44,486.62	20,206	19,379	25,107	18.63	1,348
2006	83,822.02	36,094	34,617	49,205	19.17	2,567
2007	44,007.11	17,884	17,152	26,855	19.72	1,362
2008	80,763.08	30,787	29,528	51,235	20.29	2,525
2009	728.80	260	249	479	20.76	23
2012	664,606.21	182,501	175,035	489,571	22.46	21,797
2013	1,262,094.05	311,485	298,743	963,351	22.89	42,086
2014	709,197.90	153,967	147,669	561,529	23.44	23,956
2015	626,152.75	117,466	112,661	513,492	23.82	21,557
2016	577,729.51	90,472	86,771	490,958	24.24	20,254
2017	950,754.35	118,464	113,618	837,136	24.59	34,044

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2018	500,036.02	45,903	44,025	456,011	24.75	18,425
2019	920,746.63	52,851	50,689	870,058	24.61	35,354
2020	1,165,000.00	24,465	23,464	1,141,536	23.31	48,972
	10,968,098.66	3,646,428	3,497,263	7,470,836		372,180
	129,611,695.07	50,082,857	50,640,794	78,970,902		3,997,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.8	3.08

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	216,611	225,308			
1996	173,108.40	164,972	172,836	272	1.21	225
1997	173,127.78	163,156	170,934	2,194	1.44	1,524
1998	184,130.59	171,941	180,138	3,993	1.60	2,496
1999	342,667.80	315,323	330,355	12,313	1.86	6,620
2000	478,162.92	434,268	454,970	23,193	2.07	11,204
2001	549,785.70	491,014	514,421	35,364	2.33	15,178
2002	670,198.61	587,697	615,713	54,485	2.60	20,956
2003	252,157.11	216,225	226,533	25,624	2.91	8,805
2004	243,716.21	203,479	213,179	30,537	3.26	9,367
2005	216,895.80	175,816	184,197	32,698	3.62	9,033
2006	5,390,842.80	4,221,030	4,422,252	968,591	4.02	240,943
2008	15,525.65	11,082	11,610	3,915	5.01	781
2018	303,687.22	47,922	50,207	253,481	13.35	18,987
	9,219,314.78	7,420,536	7,772,654	1,446,661		346,119

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

1999	68,566.40	63,095	67,969	597	1.86	321
2000	110,387.90	100,254	107,999	2,389	2.07	1,154
2001	719,557.21	642,637	692,281	27,276	2.33	11,706
2002	1,586,309.09	1,391,034	1,498,492	87,817	2.60	33,776
2003	887,157.53	760,738	819,505	67,652	2.91	23,248
2004	2,657,385.83	2,218,651	2,390,043	267,343	3.26	82,007
2005	1,150,682.48	932,743	1,004,798	145,885	3.62	40,300
2006	1,163,903.88	911,337	981,738	182,166	4.02	45,315
2007	1,417,138.09	1,063,704	1,145,875	271,263	4.49	60,415
2008	490,501.02	350,120	377,167	113,334	5.01	22,622
2009	57,248.17	38,517	41,492	15,756	5.59	2,819
2010	228,321.73	143,363	154,438	73,884	6.22	11,878
2011	246,330.80	142,281	153,272	93,059	6.95	13,390
2012	96,274.94	50,487	54,387	41,888	7.71	5,433
2013	68,490.16	31,999	34,471	34,019	8.55	3,979
2014	7,274.22	2,965	3,194	4,080	9.45	432
2016	42,352.64	12,007	12,935	29,418	11.37	2,587

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2018	167,023.69	26,356	28,392	138,632	13.35	10,384
2019	24,791.17	2,345	2,526	22,265	14.35	1,552
2020	1,900,000.00	60,040	64,678	1,835,322	15.35	119,565
	13,089,696.95	8,944,673	9,635,652	3,454,045		492,883
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	248,889	283,088	113,295	6.22	18,215
	396,383.10	248,889	283,088	113,295		18,215
	22,705,394.83	16,614,098	17,691,394	5,014,001		857,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 3.78

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1900	14.31	14	14			
1901	120.59	121	121			
1902	183.22	183	183			
1903	200.29	200	200			
1904	185.28	185	185			
1905	285.32	285	285			
1906	165.69	166	166			
1907	432.73	433	433			
1908	188.27	188	188			
1909	5,412.86	5,413	5,413			
1910	1,036.37	1,036	1,036			
1911	2,065.66	2,066	2,066			
1912	1,264.90	1,265	1,265			
1913	1,646.74	1,647	1,647			
1914	1,380.59	1,381	1,381			
1915	1,831.82	1,832	1,832			
1916	2,325.59	2,326	2,326			
1917	2,959.25	2,959	2,959			
1918	1,964.55	1,965	1,965			
1919	9,295.55	9,296	9,296			
1920	12,671.48	12,671	12,671			
1921	10,607.65	10,608	10,608			
1922	11,601.33	11,601	11,601			
1923	13,293.06	13,293	13,293			
1924	16,413.85	16,414	16,414			
1925	17,310.70	17,311	17,311			
1926	11,641.05	11,641	11,641			
1927	13,587.50	13,588	13,588			
1928	12,049.90	12,050	12,050			
1929	12,646.02	12,597	12,646			
1930	7,722.17	7,653	7,722			
1931	5,914.34	5,829	5,914			
1932	4,178.69	4,094	4,179			
1933	2,259.74	2,201	2,260			
1934	2,777.29	2,689	2,777			
1935	3,640.22	3,503	3,640			
1936	3,748.62	3,585	3,749			
1937	6,463.11	6,143	6,463			
1938	5,250.01	4,958	5,250			
1939	6,350.08	5,958	6,350			
1940	8,739.88	8,147	8,740			
1941	10,533.03	9,752	10,533			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1942	8,348.79	7,679	8,349			
1943	6,088.07	5,561	6,071	17	3.98	4
1944	8,021.25	7,277	7,945	76	4.27	18
1945	8,365.48	7,536	8,228	138	4.56	30
1946	13,252.65	11,853	12,941	312	4.86	64
1947	27,941.06	24,807	27,084	857	5.16	166
1948	26,167.32	23,061	25,178	990	5.46	181
1949	31,328.17	27,405	29,920	1,408	5.76	244
1950	37,396.08	32,461	35,440	1,956	6.07	322
1951	43,407.45	37,387	40,818	2,589	6.38	406
1952	48,081.74	41,089	44,860	3,221	6.69	481
1953	41,549.34	35,218	38,450	3,099	7.01	442
1954	56,959.58	47,896	52,292	4,668	7.32	638
1955	70,420.87	58,710	64,099	6,322	7.65	826
1956	76,586.33	63,317	69,128	7,458	7.97	936
1957	79,332.81	65,019	70,987	8,346	8.30	1,006
1958	74,257.31	60,326	65,863	8,394	8.63	973
1959	80,722.34	64,981	70,945	9,777	8.97	1,090
1960	77,745.23	62,010	67,701	10,044	9.31	1,079
1961	67,204.69	53,106	57,980	9,224	9.65	956
1962	59,504.03	46,568	50,842	8,662	10.00	866
1963	68,798.43	53,319	58,213	10,586	10.35	1,023
1964	77,993.50	59,834	65,326	12,668	10.71	1,183
1965	95,837.75	72,774	79,453	16,384	11.07	1,480
1966	99,600.10	74,830	81,698	17,902	11.44	1,565
1967	109,616.12	81,473	88,951	20,665	11.81	1,750
1968	126,273.22	92,811	101,329	24,944	12.19	2,046
1969	129,455.66	94,081	102,716	26,740	12.57	2,127
1970	114,726.03	82,403	89,966	24,760	12.96	1,910
1971	100,925.26	71,635	78,210	22,715	13.35	1,701
1972	92,736.19	65,016	70,983	21,753	13.75	1,582
1973	126,188.03	87,371	95,390	30,798	14.15	2,177
1974	134,101.25	91,656	100,068	34,033	14.56	2,337
1975	92,287.82	62,234	67,946	24,342	14.98	1,625
1976	48,037.75	31,956	34,889	13,149	15.40	854
1977	82,998.71	54,436	59,432	23,566	15.83	1,489
1978	97,019.66	62,704	68,459	28,560	16.27	1,755
1979	304,663.10	193,991	211,796	92,867	16.71	5,558
1980	575,414.32	360,635	393,735	181,679	17.17	10,581
1981	649,546.65	400,601	437,369	212,177	17.63	12,035
1982	521,562.01	369,475	403,387	118,175	15.85	7,456
1983	541,665.09	379,816	414,677	126,988	15.98	7,947

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1984	474,087.59	327,026	357,041	117,046	16.41	7,133
1985	665,547.58	451,241	492,657	172,890	16.86	10,254
1986	680,941.17	453,371	494,983	185,958	17.32	10,737
1987	762,108.68	500,401	546,329	215,779	17.52	12,316
1988	981,826.61	631,805	689,794	292,033	18.01	16,215
1989	1,065,933.35	674,949	736,898	329,035	18.25	18,029
1990	1,329,665.36	823,329	898,897	430,769	18.76	22,962
1991	1,323,453.14	804,262	878,080	445,374	19.04	23,391
1992	1,240,813.18	735,554	803,065	437,748	19.58	22,357
1993	963,981.46	559,302	610,636	353,345	19.90	17,756
1994	1,367,825.97	772,001	842,858	524,968	20.45	25,671
1995	1,512,077.48	832,852	909,294	602,784	20.80	28,980
1996	1,407,394.31	755,208	824,523	582,871	21.16	27,546
1997	1,657,223.77	864,574	943,927	713,297	21.55	33,100
1998	1,831,890.59	923,273	1,008,014	823,877	22.14	37,212
1999	1,798,146.58	877,496	958,035	840,111	22.56	37,239
2000	1,831,758.31	863,674	942,945	888,814	22.98	38,678
2001	1,777,402.00	807,651	881,780	895,622	23.42	38,242
2002	1,027,756.50	448,718	489,903	537,854	23.87	22,533
2003	1,428,989.37	597,603	652,453	776,537	24.34	31,904
2004	1,122,065.26	446,133	487,080	634,985	25.00	25,399
2005	1,296,430.02	490,310	535,312	761,118	25.48	29,871
2006	1,360,470.99	487,321	532,049	828,422	25.98	31,887
2007	7,184,989.63	2,424,934	2,647,502	4,537,488	26.50	171,226
2008	3,022,550.80	955,731	1,043,451	1,979,100	27.03	73,219
2009	2,216,200.18	652,449	712,333	1,503,867	27.56	54,567
2010	1,437,555.88	389,434	425,177	1,012,378	28.26	35,824
2011	1,799,811.48	446,353	487,321	1,312,491	28.81	45,557
2012	2,220,416.11	496,485	542,054	1,678,362	29.52	56,855
2013	2,736,489.47	545,930	596,037	2,140,452	30.09	71,135
2014	2,030,641.62	353,738	386,205	1,644,436	30.81	53,373
2015	2,707,741.72	402,100	439,006	2,268,736	31.54	71,932
2016	2,889,909.92	353,725	386,191	2,503,719	32.26	77,611
2017	2,912,417.01	279,301	304,936	2,607,481	33.00	79,015
2018	3,947,109.37	271,561	296,486	3,650,624	33.86	107,815
2019	2,989,917.84	123,783	135,144	2,854,774	34.73	82,199
2020	6,430,071.00	88,735	96,879	6,333,192	35.60	177,899
	78,798,097.84	26,767,878	29,206,752	49,591,346		1,808,548

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	7,737		560,650	35.60	15,749
	560,650.00	7,737		560,650		15,749
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1953	3,913.25	3,317	2,184	1,729	7.01	247
1954	4,938.44	4,153	2,735	2,204	7.32	301
1955	6,677.99	5,567	3,666	3,012	7.65	394
1956	4,604.00	3,806	2,506	2,098	7.97	263
1957	12,444.05	10,199	6,716	5,728	8.30	690
1958	13,545.68	11,004	7,246	6,300	8.63	730
1959	14,027.38	11,292	7,436	6,592	8.97	735
1960	5,641.03	4,499	2,963	2,678	9.31	288
1961	14,474.34	11,438	7,532	6,943	9.65	719
1962	11,921.96	9,330	6,144	5,778	10.00	578
1963	12,395.61	9,607	6,326	6,070	10.35	586
1964	15,447.06	11,851	7,804	7,643	10.71	714
1965	23,580.19	17,906	11,791	11,789	11.07	1,065
1966	17,463.23	13,120	8,639	8,824	11.44	771
1967	20,730.72	15,408	10,146	10,585	11.81	896
1968	27,116.12	19,930	13,124	13,992	12.19	1,148
1969	19,517.29	14,184	9,340	10,177	12.57	810
1970	37,241.19	26,749	17,614	19,627	12.96	1,514
1971	23,598.76	16,750	11,030	12,569	13.35	941
1972	20,376.42	14,286	9,407	10,969	13.75	798
1973	10,387.56	7,192	4,736	5,652	14.15	399
1974	79,676.53	54,457	35,859	43,817	14.56	3,009
1975	19,655.23	13,255	8,728	10,927	14.98	729
1976	2,894.83	1,926	1,268	1,627	15.40	106
1977	1,758.21	1,153	759	999	15.83	63
1978	403.21	261	172	231	16.27	14
1979	1,683.96	1,072	706	978	16.71	59
1980	13,565.94	8,502	5,598	7,967	17.17	464
1981	35,631.91	21,976	14,471	21,161	17.63	1,200
1982	32,822.05	23,251	15,311	17,512	15.85	1,105
1983	30,163.24	21,150	13,927	16,236	15.98	1,016
1984	31,042.88	21,413	14,100	16,943	16.41	1,032
1985	53,401.97	36,207	23,842	29,560	16.86	1,753

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	58,487.26	38,941	25,642	32,845	17.32	1,896
1987	74,171.72	48,701	32,069	42,103	17.52	2,403
1988	56,797.97	36,549	24,067	32,731	18.01	1,817
1989	79,129.63	50,105	32,994	46,136	18.25	2,528
1990	83,244.85	51,545	33,942	49,303	18.76	2,628
1991	85,788.27	52,134	34,330	51,459	19.04	2,703
1992	69,866.88	41,417	27,273	42,594	19.58	2,175
1993	76,264.46	44,249	29,137	47,127	19.90	2,368
1994	102,542.92	57,875	38,110	64,433	20.45	3,151
1995	110,961.85	61,118	40,246	70,716	20.80	3,400
1996	206,245.74	110,671	72,876	133,370	21.16	6,303
1997	304,160.16	158,680	104,489	199,671	21.55	9,265
1998	540,700.56	272,513	179,447	361,254	22.14	16,317
1999	411,123.03	200,628	132,111	279,012	22.56	12,368
2000	392,576.47	185,100	121,886	270,690	22.98	11,779
2001	344,223.74	156,415	102,998	241,226	23.42	10,300
2002	452,856.89	197,717	130,194	322,662	23.87	13,517
2003	350,731.24	146,676	96,585	254,147	24.34	10,442
2004	244,514.62	97,219	64,018	180,497	25.00	7,220
2005	428,896.27	162,209	106,813	322,083	25.48	12,641
2006	299,027.29	107,112	70,532	228,495	25.98	8,795
2007	647,262.33	218,451	143,848	503,415	26.50	18,997
2008	814,034.91	257,398	169,494	644,541	27.03	23,845
2009	474,040.74	139,558	91,897	382,143	27.56	13,866
2010	329,959.94	89,386	58,860	271,100	28.26	9,593
2011	619,042.75	153,523	101,093	517,950	28.81	17,978
2012	572,516.05	128,015	84,296	488,220	29.52	16,539
2013	632,324.07	126,149	83,068	549,256	30.09	18,254
2014	755,691.16	131,641	86,684	669,007	30.81	21,714
2015	1,063,829.22	157,979	104,027	959,802	31.54	30,431
2016	2,024,184.77	247,760	163,147	1,861,038	32.26	57,689
2017	650,814.07	62,413	41,098	609,716	33.00	18,476
2018	757,523.96	52,118	34,319	723,205	33.86	21,359
2019	888,744.20	36,794	24,228	864,516	34.73	24,892
2020	732,060.00	10,102	6,652	725,408	35.60	20,377
	16,357,082.22	4,535,072	2,986,295	13,370,787		483,163
	95,715,830.06	31,310,687	32,193,047	63,522,783		2,307,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	36	42	4.27	10
1957	117.06	96	49	68	8.30	8
1962	2,151.47	1,684	857	1,295	10.00	130
1964	17,920.86	13,748	6,995	10,926	10.71	1,020
1965	20,920.63	15,886	8,083	12,838	11.07	1,160
1966	29,758.73	22,358	11,376	18,383	11.44	1,607
1967	33,875.31	25,178	12,810	21,065	11.81	1,784
1968	27,894.47	20,502	10,431	17,463	12.19	1,433
1969	29,312.36	21,302	10,838	18,474	12.57	1,470
1970	46,449.79	33,363	16,975	29,475	12.96	2,274
1971	42,432.58	30,118	15,324	27,109	13.35	2,031
1972	30,600.18	21,453	10,915	19,685	13.75	1,432
1973	21,528.93	14,906	7,584	13,945	14.15	986
1974	24,295.63	16,606	8,449	15,847	14.56	1,088
1975	33,447.98	22,556	11,476	21,972	14.98	1,467
1976	7,088.04	4,715	2,399	4,689	15.40	304
1977	17,783.83	11,664	5,935	11,849	15.83	749
1978	23,253.21	15,029	7,647	15,606	16.27	959
1979	85,124.85	54,202	27,578	57,547	16.71	3,444
1980	175,119.76	109,755	55,843	119,277	17.17	6,947
1981	85,224.43	52,561	26,743	58,482	17.63	3,317
1982	129,428.81	91,687	46,650	82,779	15.85	5,223
1983	63,138.87	44,273	22,526	40,613	15.98	2,541
1984	58,876.10	40,613	20,664	38,212	16.41	2,329
1985	123,384.92	83,655	42,563	80,821	16.86	4,794
1986	140,377.12	93,463	47,554	92,823	17.32	5,359
1987	136,832.49	89,844	45,712	91,120	17.52	5,201
1988	175,491.48	112,929	57,458	118,034	18.01	6,554
1989	213,503.89	135,191	68,785	144,719	18.25	7,930
1990	214,130.92	132,590	67,461	146,669	18.76	7,818
1991	78,271.51	47,566	24,201	54,070	19.04	2,840
1992	96,689.87	57,318	29,163	67,527	19.58	3,449
1993	33,962.96	19,705	10,026	23,937	19.90	1,203
1994	111,740.54	63,066	32,088	79,653	20.45	3,895
1995	158,945.89	87,547	44,544	114,402	20.80	5,500
1996	44,731.50	24,003	12,213	32,519	21.16	1,537
1997	90,392.75	47,158	23,994	66,399	21.55	3,081
1998	55,905.23	28,176	14,336	41,569	22.14	1,878
1999	104,475.10	50,984	25,941	78,535	22.56	3,481
2000	92,875.32	43,791	22,281	70,595	22.98	3,072
2001	170,338.61	77,402	39,382	130,957	23.42	5,592
2002	54,814.24	23,932	12,177	42,638	23.87	1,786

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	55,700	28,340	104,850	24.34	4,308
2004	229,781.29	91,361	46,484	183,297	25.00	7,332
2005	221,319.48	83,703	42,588	178,732	25.48	7,015
2006	179,516.35	64,303	32,717	146,799	25.98	5,650
2008	542,890.68	171,662	87,341	455,550	27.03	16,853
2009	435,453.99	128,198	65,227	370,227	27.56	13,433
2010	540,142.20	146,325	74,450	465,692	28.26	16,479
2012	185,684.69	41,519	21,125	164,560	29.52	5,575
2013	64,891.21	12,946	6,587	58,304	30.09	1,938
2019	131,335.72	5,437	2,766	128,569	34.73	3,702
	5,766,892.04	2,703,800	1,375,686	4,391,206		200,968

PNG

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

1950	211.54	184	212			
1952	22,872.17	19,546	22,872			
1953	3,324.65	2,818	3,325			
1954	3,638.77	3,060	3,639			
1956	2,288.98	1,892	2,289			
1957	4,312.96	3,535	4,313			
1958	523.27	425	523			
1959	5,076.98	4,087	5,077			
1960	13,576.34	10,829	13,576			
1961	9,266.15	7,322	9,266			
1962	28,692.16	22,455	28,573	120	10.00	12
1963	14,471.10	11,215	14,270	201	10.35	19
1964	37,803.93	29,002	36,903	901	10.71	84
1965	38,378.73	29,143	37,083	1,296	11.07	117
1966	31,246.60	23,476	29,872	1,375	11.44	120
1967	24,202.13	17,988	22,889	1,314	11.81	111
1968	19,889.94	14,619	18,602	1,288	12.19	106
1969	19,954.10	14,501	18,452	1,503	12.57	120
1970	22,762.73	16,350	20,804	1,958	12.96	151
1971	20,289.92	14,401	18,324	1,966	13.35	147
1972	17,294.88	12,125	15,428	1,867	13.75	136
1973	11,492.55	7,957	10,125	1,368	14.15	97
1974	24,418.58	16,690	21,237	3,182	14.56	219
1975	16,319.18	11,005	14,003	2,316	14.98	155

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	16,646	21,181	3,842	15.40	249
1977	43,118.59	28,280	35,984	7,134	15.83	451
1978	25,979.99	16,791	21,365	4,615	16.27	284
1979	50,315.47	32,038	40,766	9,549	16.71	571
1980	157,640.32	98,799	125,715	31,925	17.17	1,859
1981	85,258.09	52,582	66,907	18,351	17.63	1,041
1984	251.00	173	220	31	16.41	2
1985	76,948.28	52,171	66,384	10,564	16.86	627
1986	6,297.30	4,193	5,335	962	17.32	56
1987	4,517.67	2,966	3,774	744	17.52	42
1988	436.80	281	358	79	18.01	4
1989	61,414.76	38,888	49,482	11,932	18.25	654
1990	113,229.49	70,112	89,213	24,016	18.76	1,280
1991	3,009.98	1,829	2,327	683	19.04	36
1992	70,156.42	41,589	52,919	17,237	19.58	880
1993	67,108.70	38,936	49,544	17,565	19.90	883
1994	82,593.19	46,616	59,316	23,277	20.45	1,138
1995	26,780.69	14,751	18,770	8,011	20.80	385
1996	1,225.32	658	837	388	21.16	18
1997	216,693.86	113,049	143,848	72,846	21.55	3,380
1998	256,742.97	129,398	164,651	92,092	22.14	4,160
1999	8,429.94	4,114	5,235	3,195	22.56	142
2000	84,587.64	39,883	50,749	33,839	22.98	1,473
2001	118,361.21	53,783	68,435	49,926	23.42	2,132
2002	169,552.53	74,027	94,195	75,358	23.87	3,157
2003	148,288.73	62,014	78,909	69,380	24.34	2,850
2004	220,104.20	87,513	111,355	108,750	25.00	4,350
2007	122,142.22	41,223	52,454	69,689	26.50	2,630
2009	114,064.35	33,581	42,730	71,335	27.56	2,588
2010	62,519.49	16,937	21,551	40,968	28.26	1,450
2018	45.87	3	4	42	33.86	1
2019	0.11					
	2,815,146.81	1,508,449	1,916,169	898,978		40,367

CPG

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

1971	5,001.66	3,550	4,524	478	13.35	36
1972	12,065.77	8,459	10,779	1,286	13.75	94

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	11,188	14,257	1,901	14.15	134
1974	23,610.65	16,137	20,564	3,047	14.56	209
1975	11,934.41	8,048	10,256	1,679	14.98	112
1976	6,620.80	4,404	5,612	1,009	15.40	66
1977	3,884.68	2,548	3,247	638	15.83	40
1978	5,230.27	3,380	4,307	923	16.27	57
1979	5,706.05	3,633	4,630	1,076	16.71	64
1980	25,223.43	15,809	20,146	5,078	17.17	296
1981	21,935.83	13,529	17,240	4,696	17.63	266
1982	13,794.39	9,772	12,453	1,342	15.85	85
1983	18,523.58	12,989	16,552	1,971	15.98	123
1984	29,007.23	20,009	25,498	3,509	16.41	214
1985	25,172.95	17,067	21,749	3,424	16.86	203
1986	27,049.72	18,010	22,950	4,099	17.32	237
1987	27,469.49	18,036	22,984	4,486	17.52	256
1988	27,188.25	17,496	22,295	4,893	18.01	272
1989	33,227.77	21,040	26,812	6,416	18.25	352
1990	49,270.86	30,509	38,878	10,393	18.76	554
1991	52,753.58	32,058	40,852	11,902	19.04	625
1992	51,222.02	30,364	38,693	12,529	19.58	640
1993	54,594.81	31,676	40,365	14,230	19.90	715
1994	58,410.15	32,967	42,010	16,400	20.45	802
1995	72,041.99	39,681	50,566	21,476	20.80	1,032
1996	66,567.19	35,720	45,519	21,049	21.16	995
1997	69,627.81	36,325	46,290	23,338	21.55	1,083
1998	43,091.97	21,718	27,676	15,416	22.14	696
1999	67,928.48	33,149	42,242	25,686	22.56	1,139
2000	15,193.15	7,164	9,129	6,064	22.98	264
2001	23,579.10	10,714	13,653	9,926	23.42	424
2002	27,373.31	11,951	15,229	12,144	23.87	509
2003	3,465.46	1,449	1,846	1,619	24.34	67
2004	30,509.32	12,131	15,459	15,051	25.00	602
2005	306.93	116	148	159	25.48	6
2006	27,857.50	9,979	12,716	15,141	25.98	583
2007	1,442.16	487	621	822	26.50	31
2008	23,307.67	7,370	9,392	13,916	27.03	515
2009	15,660.01	4,610	5,875	9,785	27.56	355
2010	25,708.61	6,964	8,874	16,834	28.26	596
2011	17,915.17	4,443	5,662	12,253	28.81	425
2012	25,078.47	5,608	7,146	17,932	29.52	607
2013	43,118.70	8,602	10,962	32,157	30.09	1,069
2014	31,965.64	5,568	7,095	24,870	30.81	807

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	4,171	5,315	22,770	31.54	722
2016	18,472.15	2,261	2,881	15,591	32.26	483
2017	39,903.87	3,827	4,877	35,027	33.00	1,061
2018	118,870.98	8,178	10,421	108,450	33.86	3,203
2019	6,951.10	288	367	6,584	34.73	190
	1,449,078.07	665,152	847,615	601,463		23,916
	10,031,116.92	4,877,401	4,139,470	5,891,647		265,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.2	2.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1912	169.11	169	169			
1913	346.33	346	346			
1914	488.93	489	489			
1915	372.42	372	372			
1916	795.75	796	796			
1917	973.47	973	973			
1918	612.91	613	613			
1919	943.03	943	943			
1920	942.08	942	942			
1921	1,427.56	1,428	1,428			
1922	2,464.80	2,465	2,465			
1923	3,583.42	3,583	3,583			
1924	3,724.57	3,725	3,725			
1925	3,950.11	3,950	3,950			
1926	3,615.93	3,616	3,616			
1927	3,584.23	3,584	3,584			
1928	2,875.77	2,876	2,876			
1929	3,297.54	3,285	3,298			
1930	2,324.06	2,303	2,324			
1931	1,879.31	1,852	1,879			
1932	953.23	934	953			
1933	829.88	808	830			
1934	986.90	955	987			
1935	1,055.19	1,015	1,055			
1936	1,365.57	1,306	1,366			
1937	1,801.11	1,712	1,801			
1938	1,426.21	1,347	1,426			
1939	1,405.35	1,319	1,405			
1940	1,589.76	1,482	1,590			
1941	1,956.49	1,811	1,956			
1942	1,710.22	1,573	1,710			
1943	1,125.02	1,028	1,125			
1944	2,193.00	1,989	2,193			
1945	2,442.46	2,200	2,442			
1946	3,761.51	3,364	3,762			
1947	8,102.04	7,193	8,102			
1948	7,812.87	6,885	7,813			
1949	9,019.78	7,890	8,977	43	5.76	7
1950	9,444.87	8,199	9,328	117	6.07	19
1951	12,360.31	10,646	12,112	248	6.38	39
1952	12,884.59	11,011	12,528	357	6.69	53
1953	10,438.12	8,847	10,066	373	7.01	53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1954	8,814.00	7,411	8,432	382	7.32	52
1955	14,349.93	11,964	13,612	738	7.65	96
1956	18,431.52	15,238	17,337	1,095	7.97	137
1957	20,235.65	16,585	18,869	1,366	8.30	165
1958	19,286.02	15,668	17,826	1,460	8.63	169
1959	27,420.95	22,074	25,115	2,306	8.97	257
1960	20,634.95	16,459	18,726	1,909	9.31	205
1961	13,692.91	10,820	12,310	1,383	9.65	143
1962	14,133.41	11,061	12,585	1,549	10.00	155
1963	17,294.36	13,403	15,249	2,045	10.35	198
1964	19,647.09	15,073	17,149	2,498	10.71	233
1965	20,678.16	15,702	17,865	2,813	11.07	254
1966	22,038.71	16,558	18,839	3,200	11.44	280
1967	23,742.27	17,647	20,078	3,665	11.81	310
1968	28,336.99	20,828	23,697	4,640	12.19	381
1969	29,294.06	21,289	24,221	5,073	12.57	404
1970	24,021.25	17,254	19,631	4,391	12.96	339
1971	31,234.45	22,170	25,224	6,011	13.35	450
1972	37,143.98	26,041	29,628	7,516	13.75	547
1973	45,524.87	31,521	35,863	9,662	14.15	683
1974	40,284.93	27,534	31,327	8,958	14.56	615
1975	27,857.28	18,786	21,374	6,484	14.98	433
1976	20,242.16	13,465	15,320	4,922	15.40	320
1977	29,734.55	19,502	22,188	7,546	15.83	477
1978	39,913.24	25,796	29,349	10,564	16.27	649
1979	67,441.24	42,943	48,858	18,583	16.71	1,112
1980	128,852.07	80,757	91,881	36,971	17.17	2,153
1981	108,561.91	66,954	76,176	32,385	17.63	1,837
1982	186,917.01	132,412	150,651	36,266	15.85	2,288
1983	139,094.12	97,533	110,967	28,127	15.98	1,760
1984	94,992.78	65,526	74,552	20,441	16.41	1,246
1985	154,847.97	104,987	119,448	35,400	16.86	2,100
1986	140,784.84	93,735	106,646	34,139	17.32	1,971
1987	165,877.01	108,915	123,917	41,960	17.52	2,395
1988	174,413.53	112,235	127,695	46,719	18.01	2,594
1989	242,575.54	153,599	174,756	67,819	18.25	3,716
1990	197,732.60	122,436	139,301	58,432	18.76	3,115
1991	126,393.12	76,809	87,389	39,004	19.04	2,049
1992	192,033.52	113,837	129,517	62,516	19.58	3,193
1993	109,197.12	63,356	72,083	37,114	19.90	1,865
1994	157,641.62	88,973	101,228	56,413	20.45	2,759
1995	223,419.86	123,060	140,011	83,409	20.80	4,010

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1996	144,862.80	77,733	88,440	56,423	21.16	2,666
1997	182,138.94	95,022	108,111	74,028	21.55	3,435
1998	241,105.00	121,517	138,255	102,850	22.14	4,645
1999	161,830.24	78,973	89,851	71,979	22.56	3,191
2000	128,839.62	60,748	69,116	59,724	22.98	2,599
2001	174,271.47	79,189	90,097	84,175	23.42	3,594
2002	177,126.65	77,333	87,985	89,142	23.87	3,734
2003	461,249.35	192,894	219,464	241,786	24.34	9,934
2004	580,184.72	230,681	262,456	317,729	25.00	12,709
2005	459,661.96	173,844	197,790	261,872	25.48	10,278
2006	270,195.25	96,784	110,115	160,080	25.98	6,162
2008	799,017.80	252,649	287,450	511,568	27.03	18,926
2009	188,863.64	55,601	63,260	125,604	27.56	4,557
2010	213,237.60	57,766	65,723	147,515	28.26	5,220
2011	310,263.99	76,945	87,544	222,720	28.81	7,731
2012	513,487.49	114,816	130,631	382,856	29.52	12,969
2013	417,578.22	83,307	94,782	322,796	30.09	10,728
2014	466,508.07	81,266	92,460	374,048	30.81	12,140
2015	456,668.75	67,815	77,156	379,513	31.54	12,033
2016	686,076.50	83,976	95,543	590,533	32.26	18,305
2017	746,608.15	71,600	81,462	665,146	33.00	20,156
2018	883,537.90	60,787	69,160	814,378	33.86	24,051
2019	616,671.26	25,530	29,047	587,625	34.73	16,920
2020	1,050,000.00	14,490	16,486	1,033,514	35.60	29,031
	13,687,784.73	4,551,006	5,171,169	8,516,616		304,000

PNG

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1959	245.76	198	246			
1960	2,151.30	1,716	2,151			
1961	75,690.37	59,812	75,690			
1962	16,927.20	13,247	16,927			
1963	22,943.49	17,781	22,943			
1964	28,400.21	21,788	28,348	52	10.71	5
1965	29,395.47	22,321	29,042	354	11.07	32
1966	36,408.56	27,354	35,590	818	11.44	72
1967	32,174.73	23,914	31,114	1,060	11.81	90
1968	26,931.71	19,795	25,755	1,177	12.19	97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1969	37,722.84	27,415	35,670	2,053	12.57	163
1970	19,650.04	14,114	18,364	1,286	12.96	99
1971	9,667.21	6,862	8,928	739	13.35	55
1972	13,313.98	9,334	12,144	1,170	13.75	85
1973	38,836.17	26,890	34,986	3,850	14.15	272
1974	144,406.45	98,699	128,417	15,990	14.56	1,098
1975	99,258.76	66,935	87,089	12,170	14.98	812
1976	162,178.02	107,884	140,367	21,811	15.40	1,416
1977	227,638.93	149,302	194,256	33,383	15.83	2,109
1978	126,268.54	81,607	106,178	20,090	16.27	1,235
1979	78,656.93	50,084	65,164	13,493	16.71	807
1980	57,030.55	35,743	46,505	10,526	17.17	613
1981	109,907.92	67,785	88,195	21,713	17.63	1,232
1985	24,654.43	16,716	21,749	2,905	16.86	172
1986	27,447.15	18,274	23,776	3,671	17.32	212
1988	68,000.86	43,759	56,935	11,066	18.01	614
1989	58,448.77	37,010	48,154	10,295	18.25	564
1990	51,140.66	31,666	41,200	9,940	18.76	530
1991	39,011.61	23,707	30,845	8,167	19.04	429
1992	35,854.73	21,255	27,655	8,200	19.58	419
1993	51,676.44	29,983	39,011	12,666	19.90	636
1994	71,235.62	40,205	52,310	18,925	20.45	925
1995	49,500.84	27,265	35,474	14,027	20.80	674
1996	45,909.70	24,635	32,052	13,857	21.16	655
1997	34,534.58	18,017	23,442	11,093	21.55	515
1998	49,970.37	25,185	32,768	17,202	22.14	777
1999	46,832.83	22,854	29,735	17,098	22.56	758
2000	39,699.21	18,718	24,354	15,345	22.98	668
2001	45,124.99	20,505	26,679	18,446	23.42	788
2002	66,517.98	29,042	37,786	28,732	23.87	1,204
2003	78,667.19	32,899	42,805	35,862	24.34	1,473
2004	165,793.01	65,919	85,767	80,026	25.00	3,201
2005	119,365.27	45,144	58,737	60,629	25.48	2,379
2006	70,424.87	25,226	32,821	37,603	25.98	1,447
2007	93,502.87	31,557	41,059	52,444	26.50	1,979
2008	109,845.80	34,733	45,191	64,655	27.03	2,392
2009	119,208.92	35,095	45,662	73,547	27.56	2,669
2010	90,572.74	24,536	31,924	58,649	28.26	2,075
2011	78,430.71	19,451	25,308	53,123	28.81	1,844
2012	113,394.32	25,355	32,989	80,405	29.52	2,724
2013	103,879.46	20,724	26,964	76,916	30.09	2,556
2014	114,396.21	19,928	25,928	88,468	30.81	2,871

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2015	113,875.06	16,910	22,002	91,874	31.54	2,913
2016	95,701.05	11,714	15,241	80,460	32.26	2,494
2017	88,931.16	8,528	11,096	77,835	33.00	2,359
2018	56,220.18	3,868	5,033	51,188	33.86	1,512
2019	85,256.26	3,530	4,593	80,663	34.73	2,323
	3,898,830.99	1,824,493	2,371,114	1,527,717		60,043

CPG

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1965	1,895.12	1,439	1,655	240	11.07	22
1966	4,989.88	3,749	4,311	678	11.44	59
1967	7,905.20	5,876	6,757	1,148	11.81	97
1968	7,544.59	5,545	6,377	1,168	12.19	96
1969	7,037.34	5,114	5,881	1,156	12.57	92
1970	6,684.62	4,801	5,521	1,163	12.96	90
1971	4,822.66	3,423	3,936	886	13.35	66
1972	5,439.90	3,814	4,386	1,054	13.75	77
1973	14,933.80	10,340	11,891	3,043	14.15	215
1974	7,861.73	5,373	6,179	1,683	14.56	116
1975	9,613.04	6,483	7,456	2,158	14.98	144
1976	4,932.44	3,281	3,773	1,159	15.40	75
1977	4,347.30	2,851	3,279	1,069	15.83	68
1978	3,525.43	2,278	2,620	906	16.27	56
1979	2,829.16	1,801	2,071	758	16.71	45
1980	3,571.30	2,238	2,574	998	17.17	58
1981	10,155.76	6,263	7,203	2,953	17.63	167
1982	8,768.97	6,212	7,144	1,625	15.85	103
1983	7,863.13	5,514	6,341	1,522	15.98	95
1984	27,433.37	18,924	21,763	5,671	16.41	346
1985	14,612.72	9,907	11,393	3,220	16.86	191
1986	17,814.51	11,861	13,640	4,174	17.32	241
1987	8,715.77	5,723	6,581	2,134	17.52	122
1988	6,897.76	4,439	5,105	1,793	18.01	100
1989	18,499.00	11,714	13,471	5,028	18.25	276
1990	17,820.76	11,035	12,690	5,130	18.76	273
1991	13,760.77	8,362	9,616	4,144	19.04	218
1992	16,073.60	9,528	10,957	5,116	19.58	261
1993	6,559.93	3,806	4,377	2,183	19.90	110

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1994	29,217.11	16,490	18,964	10,253	20.45	501
1995	25,165.33	13,861	15,940	9,225	20.80	444
1996	58,774.81	31,539	36,270	22,505	21.16	1,064
1997	115,510.48	60,262	69,302	46,209	21.55	2,144
1998	69,851.40	35,205	40,486	29,365	22.14	1,326
1999	54,506.47	26,599	30,589	23,917	22.56	1,060
2000	47,330.67	22,316	25,664	21,667	22.98	943
2001	65,564.04	29,792	34,261	31,303	23.42	1,337
2002	94,751.21	41,368	47,574	47,178	23.87	1,976
2003	27,748.85	11,605	13,346	14,403	24.34	592
2004	181,730.07	72,256	83,095	98,635	25.00	3,945
2005	3,879.80	1,467	1,687	2,193	25.48	86
2006	111,923.85	40,091	46,105	65,819	25.98	2,533
2007	9,306.75	3,141	3,612	5,695	26.50	215
2008	78,534.49	24,833	28,558	49,976	27.03	1,849
2009	77,935.00	22,944	26,386	51,549	27.56	1,870
2010	77,881.91	21,098	24,263	53,619	28.26	1,897
2011	36,000.84	8,928	10,267	25,734	28.81	893
2012	9,612.23	2,149	2,471	7,141	29.52	242
2013	1,472.30	294	338	1,134	30.09	38
2014	2,742.40	478	550	2,193	30.81	71
2015	4,238.77	629	723	3,515	31.54	111
2016	13,257.55	1,623	1,866	11,391	32.26	353
2017	6,407.77	615	707	5,701	33.00	173
2018	19,731.53	1,358	1,562	18,170	33.86	537
2019	4,699.41	195	224	4,475	34.73	129
	1,500,684.60	672,830	773,760	726,925		30,208
	19,087,300.32	7,048,329	8,316,043	10,771,258		394,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.07

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, 2020

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	623	692			
1956	2,239.85	1,976	2,240			
1957	4,785.87	4,190	4,786			
1960	16,750.58	14,327	16,751			
1961	12,800.59	10,861	12,801			
1962	22,033.72	18,538	22,034			
1963	24,186.10	20,171	24,186			
1964	21,937.83	18,130	21,811	127	7.81	16
1965	14,345.92	11,748	14,133	213	8.15	26
1966	22,819.15	18,509	22,266	553	8.50	65
1967	33,625.63	26,998	32,479	1,147	8.87	129
1968	78,227.64	62,165	74,785	3,443	9.24	373
1969	79,698.42	62,643	75,360	4,338	9.63	450
1970	56,628.40	44,006	52,939	3,689	10.03	368
1971	50,484.00	38,772	46,643	3,841	10.44	368
1972	74,487.40	56,511	67,983	6,504	10.86	599
1973	5,856.45	4,386	5,276	580	11.30	51
1974	2,435.60	1,800	2,165	270	11.75	23
1975	3,447.78	2,512	3,022	426	12.21	35
1976	1,925.80	1,383	1,664	262	12.69	21
1979	129,595.68	88,730	106,743	22,853	14.19	1,611
1980	273,942.52	184,333	221,754	52,189	14.72	3,545
1981	280,781.60	185,566	223,237	57,545	15.26	3,771
1982	232,089.47	169,773	204,238	27,851	14.13	1,971
1983	89,210.82	64,232	77,272	11,939	14.58	819
1984	47,248.78	33,457	40,249	7,000	15.05	465
1985	101,055.89	70,315	84,589	16,466	15.52	1,061
1986	78,585.49	53,682	64,580	14,006	16.01	875
1987	157,570.97	105,573	127,005	30,566	16.50	1,852
1988	283,620.35	186,197	223,996	59,624	17.00	3,507
1989	183,420.00	117,866	141,794	41,626	17.52	2,376
1990	203,975.86	128,158	154,175	49,801	18.04	2,761
1991	221,578.38	135,960	163,561	58,018	18.58	3,123
1992	121,714.83	72,846	87,634	34,081	19.12	1,782
1993	67,829.07	39,544	47,572	20,257	19.67	1,030
1994	215,739.93	122,346	147,183	68,557	20.23	3,389
1995	283,678.95	156,250	187,970	95,709	20.80	4,601
1996	638,322.65	340,928	410,139	228,184	21.37	10,678
1997	114,991.22	59,450	71,519	43,472	21.95	1,981
1998	89,135.98	44,523	53,561	35,575	22.55	1,578
1999	211,901.85	102,518	123,330	88,572	22.94	3,861
2000	61,111.51	28,441	34,215	26,897	23.55	1,142

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, 2020

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	2,541	3,057	2,632	24.17	109
2002	124,248.21	53,327	64,153	60,095	24.60	2,443
2005	16,976.59	6,288	7,565	9,412	26.34	357
2007	36,240.36	11,938	14,361	21,879	27.48	796
2008	123,273.33	38,067	45,795	77,478	27.98	2,769
2012	13,100.09	2,895	3,483	9,617	29.96	321
2014	217,660.91	37,786	45,457	172,204	30.95	5,564
2015	137,276.88	20,537	24,706	112,571	31.26	3,601
2016	122,361.10	15,246	18,341	104,020	31.60	3,292
2017	435,607.70	43,125	51,880	383,728	31.84	12,052
2018	224,143.35	16,362	19,684	204,460	31.75	6,440
2019	12,749.76	581	699	12,051	31.39	384
2020	250,000.00	4,150	4,992	245,008	29.62	8,272
	6,335,837.10	3,163,780	3,804,500	2,531,337		106,703

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

1954	860.15	770	860			
1956	7,054.30	6,223	7,054			
1957	11,192.51	9,800	11,193			
1958	5,050.93	4,389	5,051			
1959	689.61	595	690			
1960	32,725.24	27,991	32,725			
1961	10,605.59	8,998	10,606			
1962	22,867.17	19,239	22,867			
1963	60,787.04	50,696	60,787			
1964	79,108.77	65,379	79,109			
1965	131,939.84	108,044	130,848	1,092	8.15	134
1966	124,040.09	100,610	121,845	2,195	8.50	258
1967	208,085.37	167,070	202,332	5,753	8.87	649
1968	233,579.88	185,619	224,796	8,783	9.24	951
1969	194,219.76	152,657	184,877	9,342	9.63	970
1970	271,294.84	210,826	255,324	15,971	10.03	1,592
1971	229,764.59	176,459	213,703	16,061	10.44	1,538
1972	257,964.38	195,710	237,017	20,947	10.86	1,929
1973	109,357.30	81,897	99,182	10,175	11.30	900
1974	90,753.81	67,057	81,210	9,544	11.75	812
1975	52,979.89	38,605	46,753	6,227	12.21	510

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, 2020

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						
1976	53,093.99	38,121	46,167	6,927	12.69	546
1977	29,803.40	21,074	25,522	4,281	13.18	325
1978	50,738.04	35,314	42,768	7,971	13.68	583
1979	92,133.69	63,081	76,395	15,739	14.19	1,109
1980	491,009.86	330,396	400,131	90,879	14.72	6,174
1981	230,826.16	152,551	184,749	46,077	15.26	3,019
1982	80,975.76	59,234	71,736	9,240	14.13	654
1983	42,059.45	30,283	36,675	5,385	14.58	369
1984	46,511.61	32,935	39,886	6,625	15.05	440
1985	72,222.02	50,252	60,858	11,364	15.52	732
1986	43,855.97	29,958	36,281	7,575	16.01	473
1987	107,897.65	72,291	87,549	20,349	16.50	1,233
1988	160,625.82	105,451	127,708	32,918	17.00	1,936
1989	30,425.01	19,551	23,678	6,748	17.52	385
1990	108,749.56	68,327	82,748	26,001	18.04	1,441
1991	127,229.75	78,068	94,545	32,684	18.58	1,759
1992	44,347.42	26,542	32,144	12,203	19.12	638
1993	29,918.28	17,442	21,123	8,795	19.67	447
1994	29,674.28	16,828	20,380	9,294	20.23	459
1995	34,913.41	19,230	23,289	11,625	20.80	559
1996	42,589.04	22,747	27,548	15,041	21.37	704
1997	147,679.42	76,350	92,465	55,215	21.95	2,515
1998	59,434.64	29,688	35,954	23,481	22.55	1,041
1999	107,844.18	52,175	63,187	44,657	22.94	1,947
2000	88,357.27	41,121	49,800	38,557	23.55	1,637
2001	82,991.73	37,064	44,887	38,105	24.17	1,577
2002	24,753.36	10,624	12,866	11,887	24.60	483
2003	6,572.47	2,691	3,259	3,313	25.24	131
2004	11,171.29	4,350	5,268	5,903	25.87	228
2005	8,155.02	3,021	3,659	4,496	26.34	171
2006	8,567.60	2,994	3,626	4,942	27.00	183
2007	26,075.02	8,589	10,402	15,673	27.48	570
2008	31,803.84	9,821	11,894	19,910	27.98	712
2009	68,220.04	19,613	23,753	44,467	28.50	1,560
2010	60,218.85	15,994	19,370	40,849	29.03	1,407
2011	489,447.99	119,034	144,158	345,290	29.56	11,681
2012	154,849.37	34,222	41,445	113,404	29.96	3,785
2013	5,908.18	1,165	1,411	4,497	30.52	147
2014	69,835.34	12,123	14,682	55,154	30.95	1,782

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, 2020

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	450,653	545,770	2,466,620	31.26	78,907
2016	2,481,717.48	309,222	374,488	2,107,230	31.60	66,684
2017	56,121.74	5,556	6,729	49,393	31.84	1,551
	11,086,635.15	4,214,380	5,099,781	5,986,854		212,927

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

1940	90.00	88	90			
1942	90.00	87	90			
1943	132.66	128	133			
1944	519.95	498	520			
1945	66.33	63	66			
1946	197.92	187	198			
1947	210.99	198	211			
1948	189.93	177	190			
1949	87.26	81	87			
1950	87.44	81	87			
1951	87.28	80	87			
1953	1,265.02	1,140	1,253	12	4.43	3
1955	1,296.62	1,152	1,266	31	5.01	6
1956	1,460.37	1,288	1,415	45	5.30	8
1957	7,995.25	7,000	7,692	303	5.60	54
1958	2,885.06	2,507	2,755	130	5.90	22
1959	2,623.82	2,262	2,486	138	6.20	22
1960	13,164.96	11,260	12,373	792	6.51	122
1961	21,807.35	18,502	20,331	1,477	6.82	217
1962	5,144.51	4,328	4,756	389	7.14	54
1963	11,141.18	9,292	10,210	931	7.47	125
1964	27,223.97	22,499	24,723	2,501	7.81	320
1965	25,450.83	20,841	22,901	2,550	8.15	313
1966	44,735.37	36,285	39,871	4,864	8.50	572
1967	40,165.22	32,248	35,435	4,730	8.87	533
1968	46,527.03	36,974	40,629	5,898	9.24	638
1969	40,719.90	32,006	35,169	5,550	9.63	576
1970	46,369.74	36,034	39,596	6,774	10.03	675
1971	37,753.88	28,995	31,861	5,893	10.44	564
1972	16,346.27	12,401	13,627	2,720	10.86	250
1973	17,281.90	12,942	14,221	3,061	11.30	271

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, 2020

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	11,453	12,585	2,915	11.75	248
1975	23,356.27	17,019	18,701	4,655	12.21	381
1976	7,679.24	5,514	6,059	1,620	12.69	128
1977	8,292.18	5,863	6,443	1,850	13.18	140
1978	4,682.18	3,259	3,581	1,101	13.68	80
1979	8,792.04	6,020	6,615	2,177	14.19	153
1980	17,159.04	11,546	12,687	4,472	14.72	304
1981	98,862.58	65,337	71,795	27,068	15.26	1,774
1982	107,317.69	78,503	86,262	21,055	14.13	1,490
1983	82,054.88	59,080	64,920	17,135	14.58	1,175
1984	56,055.83	39,693	43,616	12,440	15.05	827
1985	108,966.47	75,819	83,313	25,653	15.52	1,653
1986	78,897.92	53,895	59,222	19,676	16.01	1,229
1987	101,101.12	67,738	74,433	26,668	16.50	1,616
1988	89,032.58	58,450	64,227	24,805	17.00	1,459
1989	201,578.11	129,534	142,337	59,241	17.52	3,381
1990	181,749.75	114,193	125,480	56,270	18.04	3,119
1991	168,687.80	103,507	113,738	54,950	18.58	2,957
1992	259,022.46	155,025	170,348	88,675	19.12	4,638
1993	307,081.30	179,028	196,723	110,358	19.67	5,610
1994	257,960.73	146,290	160,749	97,211	20.23	4,805
1995	299,469.26	164,948	181,252	118,218	20.80	5,684
1996	383,632.67	204,898	225,150	158,482	21.37	7,416
1997	265,781.91	137,409	150,991	114,791	21.95	5,230
1998	699,360.80	349,331	383,859	315,502	22.55	13,991
1999	743,037.99	359,482	395,013	348,025	22.94	15,171
2000	582,884.63	271,275	298,088	284,797	23.55	12,093
2001	498,094.90	222,449	244,436	253,659	24.17	10,495
2002	223,078.26	95,745	105,209	117,870	24.60	4,791
2003	700,236.52	286,747	315,089	385,147	25.24	15,259
2004	1,411,277.60	549,551	603,869	807,409	25.87	31,210
2005	492,523.31	182,431	200,463	292,061	26.34	11,088
2006	776,322.51	271,247	298,057	478,265	27.00	17,714
2007	643,709.12	212,038	232,996	410,713	27.48	14,946
2008	820,138.66	253,259	278,291	541,847	27.98	19,366
2009	486,920.76	139,990	153,827	333,094	28.50	11,688
2010	543,937.56	144,470	158,750	385,188	29.03	13,269
2011	987,719.26	240,213	263,956	723,763	29.56	24,485
2012	353,222.86	78,062	85,778	267,445	29.96	8,927
2013	398,558.63	78,596	86,364	312,194	30.52	10,229
2014	361,466.55	62,751	68,953	292,513	30.95	9,451
2015	393,127.17	58,812	64,625	328,502	31.26	10,509

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, 2020

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	55,694	61,199	385,780	31.60	12,208
2017	310,889.66	30,778	33,820	277,070	31.84	8,702
2018	896,682.87	65,458	71,928	824,755	31.75	25,977
2019	1,410,490.03	64,318	70,675	1,339,815	31.39	42,683
	17,726,490.71	6,298,342	6,920,802	10,805,689		405,094
	35,148,962.96	13,676,502	15,825,083	19,323,880		724,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 2.06

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, 2020

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	1,479	1,658	310	11.44	27
1967	207.34	154	173	35	11.81	3
1968	820.82	603	676	145	12.19	12
1969	4,348.68	3,160	3,543	806	12.57	64
1970	585.40	420	471	114	12.96	9
1971	1,925.29	1,367	1,533	393	13.35	29
1972	16,780.77	11,765	13,191	3,590	13.75	261
1999	15,161.48	7,399	8,296	6,866	22.56	304
2004	19,260.94	7,658	8,586	10,675	25.00	427
2005	276,907.83	104,727	117,420	159,488	25.48	6,259
	337,967.24	138,732	155,546	182,421		7,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 2.19

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, 2020

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	2,022	2,275			
1956	989.22	873	989			
1957	545.83	478	546			
1958	236.59	206	236	1	5.90	
1959	739.15	637	729	10	6.20	2
1960	6,231.82	5,330	6,098	134	6.51	21
1961	5,465.73	4,637	5,305	161	6.82	24
1962	1,776.66	1,495	1,710	66	7.14	9
1963	1,519.13	1,267	1,450	70	7.47	9
1964	1,895.48	1,567	1,793	103	7.81	13
1965	611.14	500	572	39	8.15	5
1966	1,500.19	1,217	1,392	108	8.50	13
1967	7,810.50	6,271	7,175	636	8.87	72
1968	5,156.86	4,098	4,688	468	9.24	51
1969	2,743.23	2,156	2,467	277	9.63	29
1970	1,104.82	859	983	122	10.03	12
1971	31,924.90	24,518	28,051	3,874	10.44	371
1972	2,029.09	1,539	1,761	268	10.86	25
1973	5,741.28	4,300	4,920	822	11.30	73
1974	677.56	501	573	104	11.75	9
1975	501.75	366	419	83	12.21	7
1976	3,733.18	2,680	3,066	667	12.69	53
1977	1,421.54	1,005	1,150	272	13.18	21
1978	182.88	127	145	38	13.68	3
1979	5,235.99	3,585	4,102	1,134	14.19	80
1980	17,091.10	11,500	13,157	3,934	14.72	267
1981	121,509.06	80,304	91,875	29,634	15.26	1,942
1982	95,200.74	69,639	79,673	15,527	14.13	1,099
1983	6,768.10	4,873	5,575	1,193	14.58	82
1984	6,649.28	4,708	5,386	1,263	15.05	84
1985	25,257.56	17,574	20,106	5,151	15.52	332
1986	23,743.92	16,219	18,556	5,188	16.01	324
1987	25,830.88	17,307	19,801	6,030	16.50	365
1988	26,270.40	17,247	19,732	6,538	17.00	385
1989	52,802.47	33,931	38,820	13,982	17.52	798
1990	55,497.04	34,869	39,893	15,604	18.04	865
1991	30,826.21	18,915	21,641	9,186	18.58	494
1992	56,752.96	33,967	38,861	17,892	19.12	936
1993	45,455.69	26,501	30,320	15,136	19.67	769
1994	30,338.27	17,205	19,684	10,654	20.23	527
1995	22,678.63	12,491	14,291	8,388	20.80	403

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, 2020

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	11,929	13,648	8,687	21.37	407
1997	8,544.26	4,417	5,053	3,491	21.95	159
1998	8,784.27	4,388	5,020	3,764	22.55	167
1999	13,041.26	6,309	7,218	5,823	22.94	254
2000	2,551.99	1,188	1,359	1,193	23.55	51
2004	347.18	135	154	193	25.87	7
2005	3,317.00	1,229	1,406	1,911	26.34	73
2006	3,670.43	1,282	1,467	2,204	27.00	82
2010	54.74	15	17	38	29.03	1
2012	115,202.00	25,460	29,129	86,073	29.96	2,873
2013	22,348.33	4,407	5,042	17,306	30.52	567
2014	10,178.04	1,767	2,022	8,156	30.95	264
2015	499.19	75	86	413	31.26	13
2017	320.08	32	37	283	31.84	9
2018	5,899.53	431	493	5,406	31.75	170
2019	1,261.22	58	66	1,195	31.39	38
	953,217.86	552,747	632,325	320,893		15,709

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4 1.65

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, 2020

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	269	291			
1990	10,556.06	9,659	10,556			
1991	4,510.10	4,084	4,464	46	3.07	15
1992	3,050.56	2,721	2,974	76	3.45	22
1993	5,858.48	5,155	5,635	224	3.75	60
1994	335.37	291	318	17	4.08	4
1997	104.02	85	93	11	5.32	2
	24,705.16	22,264	24,331	374		103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 0.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	8,302	8,338			
1957	1,905.18	1,884	1,905			
1958	651.12	639	651			
1959	15,785.61	15,380	15,786			
1960	2,005.39	1,938	2,005			
1961	1,960.14	1,879	1,960			
1962	288.11	274	288			
1963	1,039.65	981	1,040			
1964	5,769.25	5,400	5,769			
1965	1,751.72	1,628	1,752			
1966	3,912.12	3,610	3,912			
1967	4,863.78	4,458	4,864			
1968	8,062.42	7,339	8,062			
1969	1,581.42	1,430	1,581			
1970	2,285.43	2,052	2,285			
1971	10,974.98	9,780	10,975			
1972	4,046.99	3,580	4,047			
1974	1,652.12	1,439	1,652			
1975	8,480.27	7,324	8,480			
1976	7,949.17	6,807	7,949			
1977	2,458.86	2,087	2,459			
1978	1,265.56	1,064	1,266			
1979	752.79	626	750	3	5.89	1
1980	1,718.37	1,413	1,694	25	6.21	4
1981	10,162.67	8,261	9,901	262	6.55	40
1982	12,027.61	10,327	12,028			
1983	1,755.64	1,488	1,756			
1984	30,831.09	25,883	30,831			
1985	13,068.42	10,810	12,963	106	7.42	14
1986	19,569.87	15,934	19,107	463	7.87	59
1987	23,586.65	18,883	22,643	943	8.34	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	10,485	12,573	703	8.65	81
1989	15,968.66	12,374	14,838	1,131	9.15	124
1990	33,323.13	25,306	30,345	2,978	9.66	308
1991	26,014.16	19,339	23,190	2,824	10.18	277
1992	15,045.39	10,935	13,113	1,933	10.71	180
1993	23,968.53	17,070	20,469	3,499	11.11	315
1994	51,100.60	35,479	42,544	8,557	11.67	733
1995	69,990.02	47,299	56,718	13,272	12.23	1,085
1996	45,414.72	29,819	35,757	9,658	12.81	754
1997	84,495.34	53,807	64,522	19,974	13.40	1,491
1998	75,399.07	46,484	55,740	19,659	14.00	1,404
1999	119,656.29	71,267	85,459	34,198	14.60	2,342
2000	199,968.82	114,782	137,639	62,330	15.21	4,098
2001	116,038.59	64,030	76,780	39,258	15.84	2,478
2002	42,457.03	22,464	26,937	15,520	16.47	942
2003	222,013.40	112,294	134,655	87,358	17.10	5,109
2004	109,705.10	52,856	63,381	46,324	17.75	2,610
2005	70,405.76	32,190	38,600	31,806	18.40	1,729
2006	85,043.37	36,747	44,064	40,979	19.06	2,150
2007	37,304.93	15,209	18,238	19,067	19.61	972
2008	97,908.80	37,323	44,755	53,154	20.29	2,620
2009	42,499.78	15,053	18,051	24,449	20.97	1,166
2011	14,980.73	4,482	5,375	9,606	22.25	432
2013	30,446.98	7,353	8,817	21,630	23.56	918
2018	12,429.20	1,079	1,294	11,135	26.32	423
2019	30,789.81	1,644	1,971	28,818	26.59	1,084
	1,975,146.39	1,159,073	1,363,526	611,620		36,056

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

1962	460.81	438	461
1976	21,500.00	18,410	21,500
1984	1,544.96	1,297	1,545
1987	5,496.89	4,401	5,497

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	1,916	2,426			
1997	821.60	523	720	102	13.40	8
2008	85,066.24	32,427	44,644	40,423	20.29	1,992
	117,316.10	59,412	76,792	40,524		2,000

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	3,470	3,485
1957	166.98	165	167
1958	807.41	793	807
1959	3,980.48	3,878	3,980
1960	3,557.12	3,438	3,557
1961	940.90	902	941
1962	2,160.12	2,054	2,160
1963	2,440.64	2,302	2,441

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	1,370	1,464			
1965	852.14	792	852			
1966	4,391.44	4,053	4,391			
1967	7,725.03	7,081	7,725			
1968	9,375.01	8,534	9,375			
1969	1,802.13	1,629	1,802			
1970	4,312.49	3,871	4,312			
1971	727.19	648	725	2	3.81	1
1972	12,970.95	11,474	12,839	132	4.04	33
1973	4,161.73	3,654	4,089	73	4.27	17
1974	5,521.13	4,808	5,380	141	4.52	31
1975	4,072.92	3,518	3,936	137	4.77	29
1976	1,691.94	1,449	1,621	71	5.03	14
1977	2,859.26	2,426	2,715	145	5.30	27
1978	9,079.27	7,632	8,540	540	5.58	97
1979	8,076.46	6,717	7,516	561	5.89	95
1980	16,025.59	13,182	14,750	1,276	6.21	205
1981	16,463.34	13,382	14,974	1,490	6.55	227
1982	18,913.59	16,239	18,170	743	6.34	117
1983	17,303.36	14,665	16,409	894	6.75	132
1984	24,489.09	20,559	23,004	1,485	6.98	213
1985	30,607.35	25,318	28,329	2,278	7.42	307
1986	47,810.95	38,928	43,558	4,253	7.87	540
1987	41,095.26	32,901	36,814	4,281	8.34	513
1988	31,108.85	24,570	27,492	3,617	8.65	418
1989	67,276.33	52,132	58,332	8,944	9.15	977
1990	73,855.80	56,086	62,756	11,100	9.66	1,149
1991	72,040.64	53,555	59,924	12,116	10.18	1,190
1992	46,648.02	33,904	37,936	8,712	10.71	813
1993	72,629.85	51,727	57,879	14,751	11.11	1,328
1994	50,628.58	35,151	39,331	11,297	11.67	968
1995	79,302.27	53,592	59,966	19,337	12.23	1,581
1996	207,257.72	136,085	152,270	54,988	12.81	4,293
1997	83,557.81	53,210	59,538	24,020	13.40	1,793
1998	20,844.66	12,851	14,379	6,465	14.00	462
1999	283,838.00	169,054	189,159	94,679	14.60	6,485
2000	62,321.83	35,773	40,027	22,294	15.21	1,466
2001	24,248.93	13,381	14,972	9,277	15.84	586
2007	20,518.49	8,365	9,360	11,159	19.61	569
2011	4,783.98	1,431	1,601	3,183	22.25	143
2014	897.06	190	213	684	24.17	28
2016	7,240.43	1,088	1,217	6,023	25.44	237

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	38,484	43,061	280,334	25.91	10,820
2018	165,355.70	14,353	16,060	149,296	26.32	5,672
2019	588,719.37	31,438	35,177	553,542	26.59	20,818
	2,602,269.28	1,144,722	1,277,950	1,324,319		64,394
	4,694,731.77	2,363,207	2,718,268	1,976,463		102,450
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.3	2.18

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, 2020

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	9,654	10,021	706	2.50	282
2001	13,978.74	10,903	11,318	2,661	5.50	484
2002	7,564.41	5,598	5,811	1,754	6.50	270
2003	93,599.07	65,519	68,010	25,589	7.50	3,412
	1,490,664.11	1,456,469	1,459,954	30,710		4,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 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, 2020

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	236.79	222	209	28	4.90	6
1907	1,225.62	1,149	1,081	144	4.92	29
1909	352.72	330	311	42	4.96	8
1910	195.93	183	172	24	4.98	5
1911	18.63	17	16	3	5.00	1
1912	1,526.66	1,428	1,344	183	5.01	37
1914	144.30	135	127	17	5.05	3
1915	17.58	16	15	3	5.06	1
1918	466.23	435	409	57	5.11	11
1921	392.31	366	344	48	5.16	9
1922	77.88	73	69	9	5.17	2
1924	4,201.82	3,912	3,681	521	5.20	100
1926	3,503.02	3,258	3,066	437	5.23	84
1931	3,744.36	3,473	3,268	476	5.30	90
1938	379.15	350	329	50	5.38	9
1943	271.27	250	235	36	5.43	7
1945	200.77	184	173	28	5.45	5
1950	9,733.16	8,900	8,375	1,359	5.49	248
1951	7,011.45	6,405	6,027	985	5.50	179
1952	6,728.18	6,141	5,779	950	5.50	173
1953	11,057.52	10,081	9,486	1,572	5.51	285
1954	290,045.14	264,135	248,544	41,502	5.52	7,518
1955	316.44	288	271	45	5.52	8
1956	981.91	892	839	143	5.53	26
1957	743.28	675	635	108	5.54	19
1958	1,693.34	1,535	1,444	249	5.54	45
1959	1,377.26	1,247	1,173	204	5.55	37
1960	3,876.95	3,505	3,298	579	5.56	104
1961	15,983.80	14,431	13,579	2,405	5.56	433
1962	12,681.18	11,432	10,757	1,924	5.57	345
1963	6,185.97	5,569	5,240	946	5.57	170
1964	6,887.91	6,191	5,826	1,062	5.58	190
1965	857.24	769	724	134	5.58	24
1966	351.40	315	296	55	5.59	10
1967	364.41	326	307	58	5.59	10
1968	1,000.53	893	840	160	5.60	29
1969	7,395.83	6,592	6,203	1,193	5.60	213
1970	2,975.06	2,646	2,490	485	5.61	86
1971	1,454.24	1,291	1,215	239	5.61	43
1972	587.75	521	490	98	5.61	17
1973	3,158.64	2,792	2,627	531	5.62	94

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	1,687.73	1,474	1,387	301	5.64	53
1980	5,835.23	5,067	4,768	1,067	5.64	189
1983	15,172.35	13,200	12,421	2,752	5.60	491
1985	12,515.46	10,796	10,159	2,357	5.65	417
1988	52,325.89	44,555	41,925	10,401	5.67	1,834
1989	8,358.04	7,083	6,665	1,693	5.67	299
1990	122,588.31	103,563	97,450	25,138	5.60	4,489
1992	47,513.84	39,674	37,332	10,182	5.63	1,809
1994	1,714,100.35	1,412,762	1,329,369	384,731	5.65	68,094
1995	22,032.79	18,036	16,971	5,061	5.65	896
1998	25,651.93	20,491	19,281	6,370	5.67	1,123
2001	18,890.69	14,625	13,762	5,129	5.69	901
2002	46,716.93	35,780	33,668	13,049	5.65	2,310
2003	135,986.49	102,561	96,507	39,480	5.70	6,926
2004	50,774.09	37,786	35,556	15,219	5.67	2,684
2005	59,720.93	43,692	41,113	18,608	5.69	3,270
2012	74,042.50	44,366	41,747	32,295	5.69	5,676
2014	122,959.96	65,611	61,738	61,222	5.68	10,779
2015	9,348.31	4,597	4,326	5,023	5.69	883
2016	80,256.72	35,465	33,372	46,885	5.68	8,254
2018	20,563.84	6,293	5,922	14,642	5.67	2,582
2020	300,000.00	24,660	23,204	276,796	5.59	49,516
	3,357,446.01	2,465,490	2,319,956	1,037,490		184,188

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

1951	642.26	554	521	121	9.01	13
1955	741,290.48	635,323	597,821	143,470	9.09	15,783
1956	972.16	832	783	189	9.11	21
1957	9,544.04	8,148	7,667	1,877	9.13	206
1958	2,318.92	1,976	1,859	460	9.14	50
1959	4,856.55	4,129	3,885	971	9.16	106
1960	4,649.18	3,944	3,711	938	9.18	102
1961	508,249.43	430,177	404,784	103,465	9.20	11,246
1962	320.31	271	255	65	9.21	7
1963	263.28	222	209	54	9.23	6

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1966	3,683.22	3,079	2,897	786	9.27	85
1967	2,669.20	2,225	2,094	576	9.29	62
1969	832.32	690	649	183	9.31	20
1970	7,730.28	6,388	6,011	1,719	9.33	184
1971	7,828.64	6,449	6,068	1,760	9.34	188
1972	3,272.96	2,687	2,528	745	9.35	80
1973	2,768.53	2,265	2,131	637	9.36	68
1974	1,175,633.24	958,576	901,993	273,641	9.37	29,204
1975	22,086.94	17,943	16,884	5,203	9.38	555
1976	31,878.15	25,798	24,275	7,603	9.39	810
1977	34,298.14	27,644	26,012	8,286	9.40	881
1978	13,911.66	11,165	10,506	3,406	9.41	362
1979	144,694.65	115,620	108,795	35,900	9.42	3,811
1980	449,828.85	357,794	336,674	113,155	9.43	11,999
1981	56,181.41	44,469	41,844	14,337	9.44	1,519
1982	37,812.56	30,424	28,628	9,184	9.35	982
1983	2,858.38	2,283	2,148	710	9.45	75
1984	88,100.76	70,102	65,964	22,137	9.37	2,363
1985	30,112.50	23,837	22,430	7,683	9.35	822
1986	137,755.09	108,358	101,962	35,793	9.36	3,824
1987	3,277.76	2,559	2,408	870	9.42	92
1988	2,060.91	1,594	1,500	561	9.52	59
1989	950,410.24	730,485	687,366	263,045	9.48	27,747
1990	700,678.78	534,268	502,731	197,948	9.50	20,837
1991	54,609.09	41,405	38,961	15,648	9.41	1,663
1992	340,770.50	255,442	240,364	100,407	9.52	10,547
1993	36,580.63	27,161	25,558	11,023	9.54	1,155
1994	332,237.13	244,759	230,311	101,926	9.47	10,763
1995	34,198.95	24,941	23,469	10,730	9.47	1,133
1996	42,915.30	30,912	29,087	13,828	9.51	1,454
1997	10,121.87	7,207	6,782	3,340	9.50	352
1998	245,616.95	172,423	162,245	83,372	9.55	8,730
2000	1,446,961.23	987,696	929,394	517,567	9.53	54,309
2001	373,004.75	250,958	236,144	136,860	9.48	14,437
2002	172,339.39	113,813	107,095	65,245	9.51	6,861
2003	198,877.16	128,773	121,172	77,705	9.53	8,154
2004	198,968.95	126,067	118,625	80,343	9.54	8,422
2005	504,671.26	312,896	294,426	210,245	9.50	22,131
2006	72,242.07	43,576	41,004	31,238	9.54	3,274
2007	741,054.71	434,184	408,555	332,500	9.54	34,853
2008	544,462.01	308,982	290,743	253,719	9.53	26,623

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2009	131,548.77	71,852	67,611	63,938	9.55	6,695
2010	91,717.73	48,060	45,223	46,495	9.54	4,874
2011	74,688.54	37,255	35,056	39,633	9.55	4,150
2012	248,210.25	117,106	110,193	138,017	9.52	14,498
2013	35,819.92	15,768	14,837	20,983	9.54	2,199
2014	443,690.62	179,961	169,338	274,352	9.53	28,788
2015	381,200.78	139,634	131,392	249,809	9.52	26,240
2016	857,114.38	275,391	259,135	597,979	9.51	62,879
2017	171,516.12	46,224	43,495	128,021	9.49	13,490
2018	1,016,607.60	212,471	199,929	816,678	9.46	86,330
2019	1,254,816.85	172,663	162,471	1,092,346	9.40	116,207
2020	2,425,000.00	124,645	117,287	2,307,713	9.22	250,294
	17,665,035.29	9,124,503	8,585,897	9,079,138		965,674

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

1951	717.26	668	629	89	4.35	20
1957	162.34	150	141	21	4.37	5
1962	40,649.52	37,445	35,235	5,415	4.39	1,233
1965	1,555,534.62	1,427,670	1,343,397	212,138	4.40	48,213
1966	141,927.86	130,101	122,421	19,507	4.40	4,433
1967	15,843.65	14,505	13,649	2,195	4.40	499
1968	9,396.30	8,589	8,082	1,314	4.41	298
1969	18,543.50	16,926	15,927	2,617	4.41	593
1970	12,820.57	11,685	10,995	1,825	4.41	414
1971	7,176.50	6,530	6,145	1,032	4.42	233
1975	429.67	388	365	65	4.42	15
1976	3,638.63	3,281	3,087	551	4.43	124
1977	2,755.63	2,480	2,334	422	4.43	95
1981	869.25	775	729	140	4.44	32
1982	6,129.90	5,499	5,174	955	4.42	216
1984	25,881.17	23,050	21,689	4,192	4.48	936
1987	84,251.04	74,512	70,114	14,137	4.38	3,228
1990	146,371.21	127,680	120,143	26,228	4.47	5,868
1991	1,832.56	1,595	1,501	332	4.40	75
1992	58,348.73	50,553	47,569	10,780	4.39	2,456

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1996	315,206.84	266,413	250,687	64,520	4.49	14,370
1997	208,365.75	175,298	164,950	43,415	4.43	9,800
1998	101,054.72	84,360	79,380	21,674	4.45	4,871
1999	77,426.62	64,094	60,311	17,116	4.47	3,829
2000	1,468.77	1,207	1,136	333	4.44	75
2001	99,483.12	80,900	76,125	23,359	4.48	5,214
2002	58,319.99	47,041	44,264	14,056	4.44	3,166
2003	67,479.78	53,727	50,556	16,924	4.48	3,778
2004	91,384.33	71,919	67,674	23,711	4.47	5,304
2005	181,289.17	140,789	132,478	48,811	4.46	10,944
2006	25,282.78	19,321	18,181	7,102	4.47	1,589
2007	26,183.03	19,690	18,528	7,655	4.45	1,720
2008	2,109.19	1,556	1,464	645	4.45	145
2009	1,655.77	1,194	1,124	532	4.45	120
2010	11,557.25	8,106	7,628	3,930	4.47	879
2011	102,745.18	69,887	65,762	36,984	4.47	8,274
2012	74,137.65	48,590	45,722	28,416	4.47	6,357
2013	46,227.10	28,984	27,273	18,954	4.46	4,250
2014	312,696.13	185,366	174,424	138,272	4.46	31,003
2015	322,577.71	178,127	167,612	154,965	4.46	34,746
2016	639,390.74	321,102	302,148	337,243	4.46	75,615
2017	529,391.64	232,932	219,182	310,209	4.46	69,554
2018	1,492,339.59	536,496	504,827	987,512	4.45	221,913
2019	1,377,436.60	347,527	327,013	1,050,424	4.45	236,050
2020	289,235.00	29,473	27,733	261,502	4.41	59,298
	8,587,724.36	4,958,181	4,665,507	3,922,217		881,850

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

1933	657.93	602	566	91	6.16	15
1992	1,969,044.37	1,599,258	1,504,856	464,188	6.59	70,438
1993	15,226.14	12,269	11,545	3,681	6.63	555

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1994	10,056.65	8,048	7,573	2,484	6.61	376
2000	1,880.00	1,418	1,334	546	6.67	82
2001	34,203.52	25,478	23,974	10,229	6.68	1,531
	2,031,068.61	1,647,073	1,549,849	481,220		72,997
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,795,641.51	1,241,112	1,167,851	3,627,791	32.94	110,133
2011	174,296.93	39,077	36,770	137,527	32.87	4,184
2015	4,459.55	648	610	3,850	32.38	119
2016	2,273.40	278	262	2,012	32.26	62
2018	188,657.91	13,923	13,101	175,557	31.40	5,591
2019	394.05	18	17	377	30.66	12
2020	24,000.00	415	391	23,609	28.40	831
	5,189,723.35	1,295,471	1,219,001	3,970,722		120,932
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	450,000	423,437	29,576,563	32.94	897,892
	30,000,000.00	450,000	423,437	29,576,563		897,892
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1928	19,404.89	19,405	19,405			
1929	647.70	648	648			
1931	22,402.07	22,402	22,402			
1932	406.38	406	406			
1933	29.09	29	29			
1934	232.19	232	232			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1935	3,189.22	3,189	3,189			
1937	196.07	196	196			
1938	118.28	118	118			
1940	81.09	81	81			
1943	238.30	238	238			
1944	202.35	202	202			
1945	24.30	24	24			
1947	6,209.64	6,177	5,793	417	0.21	417
1948	360.85	357	335	26	0.46	26
1949	2,071.98	2,035	1,908	164	0.72	164
1950	38,923.08	37,969	35,607	3,316	0.98	3,316
1951	8,412.34	8,152	7,645	768	1.24	619
1952	12,447.05	11,977	11,232	1,215	1.51	805
1953	35,544.77	33,954	31,842	3,703	1.79	2,069
1954	22,071.84	20,930	19,628	2,444	2.07	1,181
1955	3,828.10	3,603	3,379	449	2.35	191
1957	4,219.30	3,911	3,668	552	2.92	189
1958	5,643.26	5,190	4,867	776	3.21	242
1959	3,031.50	2,766	2,594	438	3.50	125
1960	5,086.84	4,605	4,319	768	3.79	203
1961	2,292.33	2,059	1,931	361	4.08	88
1962	8,930.05	7,954	7,459	1,471	4.37	337
1963	14,912.86	13,172	12,353	2,560	4.67	548
1964	7,167.53	6,279	5,888	1,279	4.96	258
1965	4,815.68	4,182	3,922	894	5.26	170
1966	2,411.82	2,077	1,948	464	5.56	83
1967	1,345.60	1,148	1,077	269	5.87	46
1968	1,173.71	992	930	243	6.19	39
1969	89.60	75	70	19	6.51	3
1970	706.65	586	550	157	6.84	23
1971	10,308.15	8,455	7,929	2,379	7.19	331
1972	1,057.59	858	805	253	7.54	34
1975	160.12	125	117	43	8.67	5
1976	23,622.34	18,266	17,130	6,493	9.07	716
1977	7,003.28	5,342	5,010	1,994	9.49	210
1978	7,875.13	5,922	5,554	2,322	9.92	234
1979	3,999.63	2,963	2,779	1,221	10.37	118
1980	13,685.35	9,980	9,359	4,326	10.83	399
1983	363.78	281	264	100	11.04	9
1985	26,706.62	20,003	18,759	7,948	11.90	668
1986	5,450.83	4,005	3,756	1,695	12.45	136
1988	334.55	237	222	112	13.37	8

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1989	45,389.02	31,455	29,498	15,891	13.95	1,139
1990	1,181.95	804	754	428	14.34	30
1991	5,109.98	3,392	3,181	1,929	14.94	129
1992	7,601.74	4,940	4,633	2,969	15.36	193
1994	48,619.02	30,017	28,150	20,469	16.42	1,247
1995	28,308.63	17,036	15,976	12,332	16.87	731
1996	2,242.16	1,307	1,226	1,016	17.52	58
1997	46,504.25	26,340	24,701	21,803	17.99	1,212
1998	39,148.23	21,406	20,074	19,074	18.65	1,023
1999	72,192.13	38,182	35,807	36,386	19.15	1,900
2000	46,998.97	23,988	22,496	24,503	19.66	1,246
2001	115,339.19	56,678	53,152	62,187	20.18	3,082
2002	43,220.14	20,391	19,122	24,098	20.71	1,164
2003	34,967.54	15,728	14,750	20,218	21.41	944
2004	74,285.78	31,869	29,886	44,399	21.96	2,022
2005	301,262.58	122,795	115,156	186,107	22.52	8,264
2006	138,438.12	53,396	50,074	88,364	23.09	3,827
2007	77,682.36	28,315	26,553	51,129	23.54	2,172
2011	148,473.46	40,058	37,566	110,908	25.71	4,314
2012	1,929.71	472	443	1,487	26.22	57
2013	5,250.83	1,150	1,078	4,172	26.75	156
2014	34,380.17	6,635	6,222	28,158	27.17	1,036
2015	15,502.37	2,575	2,415	13,088	27.61	474
2016	50,164.04	6,953	6,520	43,644	27.97	1,560
2017	28,359.75	3,137	2,942	25,418	28.15	903
2018	73,179.32	5,942	5,572	67,607	28.27	2,391
2019	94,574.04	4,804	4,505	90,069	28.00	3,217
2020	985,500.00	18,330	17,190	968,310	26.45	36,609
	2,905,241.16	921,852	867,437	2,037,804		95,110

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

1960	99,816.51	67,974	73,850	25,967	22.35	1,162
1961	86,871.16	58,813	63,897	22,974	22.48	1,022
1962	141,136.69	95,003	103,215	37,922	22.60	1,678
1963	9,480.45	6,342	6,890	2,590	22.73	114
1964	3,689.12	2,453	2,665	1,024	22.85	45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1965	479.00	316	343	136	22.97	6
1966	297.39	195	212	86	23.08	4
1967	860.37	561	609	251	23.19	11
1968	3,570.31	2,312	2,512	1,058	23.30	45
1969	661.27	425	462	200	23.41	9
1970	2,325.05	1,484	1,612	713	23.51	30
1971	74,835.43	47,413	51,511	23,324	23.62	987
1972	5,279.41	3,320	3,607	1,672	23.71	71
1973	5,863.34	3,658	3,974	1,889	23.81	79
1974	1,077.54	667	725	353	23.90	15
1975	20,112.15	12,338	13,405	6,708	24.00	280
1976	98,397.02	59,858	65,032	33,365	24.08	1,386
1977	262,518.62	158,244	171,923	90,596	24.17	3,748
1978	14,862.88	8,878	9,645	5,217	24.25	215
1979	31,316.64	18,526	20,127	11,189	24.33	460
1980	50,253.77	29,431	31,975	18,279	24.41	749
1981	48,963.34	28,378	30,831	18,132	24.49	740
1982	16,098.09	9,978	10,841	5,258	23.61	223
1983	15,919.21	9,730	10,571	5,348	23.85	224
1984	47,604.50	28,844	31,337	16,267	23.74	685
1985	68,749.88	41,002	44,546	24,204	24.02	1,008
1986	220,372.23	130,020	141,259	79,113	23.98	3,299
1987	95,726.84	55,799	60,622	35,105	23.97	1,465
1988	78,940.78	45,407	49,332	29,609	24.00	1,234
1989	133,833.58	75,884	82,443	51,390	24.06	2,136
1990	1,474.46	823	894	580	24.14	24
1991	12,756.63	7,000	7,605	5,152	24.26	212
1992	108,291.24	58,326	63,368	44,924	24.41	1,840
1993	238,990.24	126,856	137,822	101,169	24.31	4,162
1994	9,228.65	4,793	5,207	4,021	24.52	164
1995	133,112.29	67,887	73,755	59,357	24.50	2,423
1996	77,622.54	38,796	42,150	35,473	24.52	1,447
1997	4,624,824.64	2,260,614	2,456,023	2,168,802	24.58	88,234
1998	280,621.46	133,856	145,427	135,195	24.67	5,480
1999	84,872.92	39,602	43,025	41,848	24.58	1,703
2000	89,743.66	40,654	44,168	45,576	24.75	1,841
2001	725,398.24	319,683	347,317	378,082	24.75	15,276
2002	42,268.05	18,065	19,627	22,641	24.79	913
2003	180,782.36	74,989	81,471	99,311	24.69	4,022
2004	146,160.24	58,362	63,407	82,753	24.82	3,334
2005	167,022.30	64,203	69,753	97,270	24.82	3,919

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2006	140,015.92	51,778	56,254	83,762	24.71	3,390
2007	877,150.17	309,108	335,828	541,323	24.81	21,819
2008	79,300.50	26,566	28,862	50,438	24.81	2,033
2009	54,131.55	17,181	18,666	35,465	24.73	1,434
2010	196,247.48	58,521	63,580	132,668	24.71	5,369
2011	314,990.40	87,378	94,931	220,059	24.75	8,891
2012	49,422.81	12,642	13,735	35,688	24.72	1,444
2013	122,684.15	28,610	31,083	91,601	24.66	3,715
2014	163,988.66	34,323	37,290	126,699	24.56	5,159
2015	94,908.17	17,387	18,890	76,018	24.53	3,099
2016	608,702.23	94,775	102,967	505,735	24.40	20,727
2017	58,203.25	7,357	7,993	50,210	24.20	2,075
2018	71,772.28	6,782	7,368	64,404	23.96	2,688
2019	14,245.99	855	929	13,317	23.50	567
2020	11,138.80	245	266	10,873	22.23	489
	11,419,984.85	5,071,270	5,509,634	5,910,351		241,023

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

1960	27,298.23	26,558	27,298
1961	2,243.95	2,182	2,244
1962	11,364.48	11,048	11,364
1964	211.85	206	212
1965	478.44	465	478
1972	4,835.53	4,679	4,836
1973	59,199.89	57,243	59,200
1976	673.48	650	673
1977	9,094.67	8,771	9,095
1978	24,072.59	23,197	24,073
1979	539.59	520	540
1980	8,708.11	8,378	8,708
1981	52,321.81	50,294	52,322
1982	22,247.06	21,413	22,247
1984	11,394.39	10,939	11,394
1986	31,069.98	29,799	31,070
1987	11,340.60	10,865	11,341

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1988	15,743.55	15,043	15,744			
1989	8,638.45	8,245	8,638			
1990	94,163.64	89,889	94,164			
1992	6,038.74	5,731	6,039			
1993	1,595.52	1,514	1,596			
1994	38,791.91	36,697	38,792			
1995	4,578.87	4,320	4,579			
1996	1,529.67	1,443	1,530			
1997	1,128.04	1,060	1,128			
1998	3,477.36	3,262	3,477			
2001	6,541.07	6,071	6,541			
2002	8,672.14	8,022	8,672			
2003	26,934.61	24,793	26,935			
2004	262,311.17	240,644	262,311			
2005	28,160.85	25,666	28,161			
2008	29,260.83	26,115	28,889	372	1.51	246
2010	189,086.51	165,583	183,172	5,915	1.49	3,970
2011	217,106.56	187,493	207,409	9,698	1.50	6,465
2014	19,671.33	15,997	17,696	1,975	1.49	1,326
2016	36,383.64	27,310	30,211	6,173	1.50	4,115
2017	42,913.14	30,069	33,263	9,650	1.50	6,433
2018	58,455.44	36,581	40,467	17,989	1.50	11,993
2019	837,966.46	419,654	464,230	373,736	1.50	249,157
2020	32,673.80	8,201	9,072	23,602	1.49	15,840
	2,248,917.95	1,656,610	1,799,809	449,109		299,545

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

2001	6,628.41	2,702	2,936	3,693	28.34	130
2002	3,783,335.80	1,490,634	1,619,486	2,163,850	28.45	76,058
2003	87,794.37	33,494	36,389	51,405	28.37	1,812
2004	116,222.01	42,572	46,252	69,970	28.55	2,451
2005	21,321.99	7,501	8,149	13,173	28.56	461
2006	70,501.63	23,717	25,767	44,735	28.60	1,564
2007	23,909.23	7,682	8,346	15,563	28.52	546
2008	36,082.96	11,005	11,956	24,127	28.48	847

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2009	2,440.34	702	763	1,678	28.50	59
2010	44,187.56	11,878	12,905	31,283	28.56	1,095
2011	22,823.04	5,701	6,194	16,629	28.52	583
2012	5,700.89	1,313	1,426	4,274	28.40	150
2013	10,921.02	2,285	2,483	8,439	28.34	298
2014	82,583.84	15,460	16,796	65,787	28.22	2,331
2015	2,300.95	376	409	1,892	28.17	67
2016	41,558.96	5,760	6,258	35,301	27.97	1,262
2017	11,135.61	1,247	1,355	9,781	27.75	352
2018	114,113.01	9,528	10,352	103,761	27.44	3,781
2019	936,945.86	49,658	53,950	882,995	26.83	32,911
	5,420,507.48	1,723,215	1,872,171	3,548,336		126,758

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

1907	12.46	10	11	2	13.20	
1909	57.76	48	52	6	13.77	
1910	136.78	113	123	14	14.06	1
1912	15.65	13	14	2	14.63	
1915	2,677.72	2,159	2,346	332	15.50	21
1930	25,467.58	19,074	20,723	4,745	19.96	238
1933	41.56	31	34	8	20.87	
1934	68.83	50	54	15	21.17	1
1944	71.26	49	53	18	24.16	1
1968	646.66	372	404	243	30.49	8
1974	842.24	456	495	347	31.74	11
1976	103,603.50	54,795	59,531	44,072	32.12	1,372
1977	20,984.75	10,970	11,918	9,067	32.30	281
1978	83.39	43	47	37	32.48	1
1980	1,544.84	778	845	700	32.83	21
1981	984.45	489	531	453	32.99	14
1983	3,281.25	1,796	1,951	1,330	30.99	43
1984	4,173.75	2,240	2,434	1,740	31.52	55
1987	1,513.65	776	843	671	31.86	21
1988	13,483.87	6,793	7,380	6,104	32.01	191
1991	1,061.00	507	551	510	32.23	16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1996	7,009.14	3,006	3,266	3,743	32.64	115
1998	26,471.23	10,779	11,711	14,760	32.75	451
2000	16,127.75	6,183	6,717	9,410	32.97	285
2001	5,503.51	2,039	2,215	3,288	33.13	99
2003	14,245.64	4,912	5,337	8,909	33.26	268
2007	20,621.98	5,958	6,473	14,149	33.23	426
2008	5,631.08	1,534	1,667	3,964	33.37	119
2010	19,035.29	4,576	4,972	14,064	33.17	424
2011	187,198.19	41,614	45,211	141,987	33.24	4,272
2014	780,161.32	128,805	139,939	640,222	32.87	19,477
2015	32,204.52	4,625	5,025	27,180	32.81	828
2016	12,899.16	1,567	1,702	11,197	32.54	344
2018	55,602.72	4,059	4,410	51,193	31.75	1,612
	1,363,464.48	321,219	348,985	1,014,479		31,016

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

1962	39.99	36	39	1	4.37	
1963	63,425.60	56,021	60,864	2,562	4.67	549
1967	57.90	49	53	5	5.87	1
1970	233.06	193	210	23	6.84	3
1971	237,871.53	195,114	211,980	25,892	7.19	3,601
1972	1,317.11	1,069	1,161	156	7.54	21
1973	1,256.92	1,009	1,096	161	7.90	20
1974	15,611.49	12,380	13,450	2,161	8.28	261
1975	129,839.99	101,697	110,488	19,352	8.67	2,232
1976	256,393.67	198,256	215,393	41,000	9.07	4,520
1977	5,497.47	4,193	4,555	942	9.49	99
1978	7,965.39	5,990	6,508	1,458	9.92	147
1980	3,335.19	2,432	2,642	693	10.83	64
1982	1,987.19	1,553	1,687	300	10.76	28
1983	1,669.85	1,290	1,402	268	11.04	24
1984	10,271.71	7,798	8,472	1,800	11.58	155
1985	11,081.86	8,300	9,017	2,064	11.90	173
1986	1,438.69	1,057	1,148	290	12.45	23
1987	63,488.83	45,725	49,678	13,811	13.01	1,062
1988	163,346.18	115,731	125,735	37,611	13.37	2,813

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1989	64,369.94	44,608	48,464	15,906	13.95	1,140
1990	3,228.23	2,196	2,386	842	14.34	59
1992	1,411.71	917	996	415	15.36	27
1994	8,885.09	5,486	5,960	2,925	16.42	178
1995	7,119.55	4,285	4,655	2,464	16.87	146
1996	3,324.52	1,939	2,107	1,218	17.52	70
1997	25,592.65	14,496	15,749	9,844	17.99	547
1998	20,564.87	11,245	12,217	8,348	18.65	448
1999	4,939.14	2,612	2,838	2,101	19.15	110
2000	405,385.69	206,909	224,794	180,591	19.66	9,186
2001	15,704.83	7,717	8,384	7,321	20.18	363
2002	130,635.46	61,634	66,962	63,674	20.71	3,075
2003	18,437.71	8,293	9,010	9,428	21.41	440
2004	40,514.80	17,381	18,883	21,631	21.96	985
2005	19,834.63	8,085	8,784	11,051	22.52	491
2007	62,773.68	22,881	24,859	37,915	23.54	1,611
2008	2,269.41	774	841	1,429	24.13	59
2009	9,228.63	2,929	3,182	6,046	24.73	244
2010	65,993.75	19,402	21,079	44,915	25.21	1,782
2011	411,467.92	111,014	120,610	290,858	25.71	11,313
2012	83,877.41	20,533	22,308	61,570	26.22	2,348
2014	113,805.57	21,964	23,863	89,943	27.17	3,310
2015	183,587.25	30,494	33,130	150,457	27.61	5,449
2016	68,296.02	9,466	10,284	58,012	27.97	2,074
2017	316,697.61	35,027	38,055	278,643	28.15	9,899
2018	315,249.99	25,598	27,811	287,439	28.27	10,168
2019	335,281.98	17,032	18,504	316,778	28.00	11,314
2020	1,874,578.40	34,867	37,881	1,836,697	26.45	69,440
	5,589,186.06	1,509,677	1,640,175	3,949,011		162,072

CPG - STROUDSBURG DISTRICT OFFICE
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. 0

1970	2,449.65	1,923	2,314	136	12.01	11
1971	871.11	681	819	52	12.03	4
1977	342.33	260	313	29	12.14	2
1989	1,810.94	1,306	1,572	239	12.17	20
1991	11,091.71	7,853	9,450	1,642	12.17	135

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1993	1,827.56	1,266	1,523	304	12.18	25
1994	164,398.42	112,399	135,250	29,149	12.26	2,378
1995	8,939.14	6,041	7,269	1,670	12.23	137
1996	552.84	368	443	110	12.26	9
1997	6,817.71	4,470	5,379	1,439	12.34	117
1998	2,761.72	1,784	2,147	615	12.34	50
2000	60,664.93	37,928	45,639	15,026	12.29	1,223
2005	3,335.70	1,856	2,233	1,102	12.36	89
2006	4,210.70	2,277	2,740	1,471	12.31	119
2008	48,974.99	24,674	29,690	19,285	12.31	1,567
2010	2,589.71	1,191	1,433	1,157	12.33	94
2011	12,779.43	5,560	6,690	6,089	12.33	494
2015	136,382.53	42,156	50,726	85,656	12.29	6,970
2016	124,363.48	33,354	40,135	84,229	12.28	6,859
2017	98,442.61	21,874	26,321	72,122	12.25	5,888
2018	17,625.47	2,996	3,605	14,020	12.21	1,148
2020	6,800.00	277	333	6,467	11.77	549
	718,032.68	312,494	376,024	342,009		27,888

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

1990	127.23	77	93	35	20.01	2
1993	758,027.04	437,761	526,758	231,269	20.12	11,494
1994	3,146.41	1,793	2,158	989	20.01	49
1995	8,657.45	4,834	5,817	2,841	20.16	141
1996	2,701.38	1,483	1,784	917	20.14	46
1997	9,933.05	5,346	6,433	3,500	20.17	174
1999	1,738.51	897	1,079	659	20.17	33
2001	420,169.40	206,471	248,447	171,723	20.18	8,510
2003	86,006.96	39,890	48,000	38,007	20.23	1,879
2004	10,670.85	4,789	5,763	4,908	20.26	242
2005	32,699.77	14,139	17,013	15,686	20.34	771
2007	34,349.48	13,726	16,517	17,833	20.28	879
2009	25,709.98	9,284	11,171	14,539	20.35	714
2010	22,825.61	7,788	9,371	13,454	20.27	664
2011	16,891.81	5,392	6,488	10,404	20.26	514

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2012	2,393.22	708	852	1,541	20.24	76
2013	4,156.41	1,126	1,355	2,801	20.20	139
2014	18,718.75	4,564	5,492	13,227	20.17	656
2015	136,614.01	29,304	35,262	101,352	20.14	5,032
2016	10,340.67	1,894	2,279	8,062	20.07	402
2018	11,932.98	1,339	1,611	10,322	19.77	522
2019	5,810.76	415	499	5,311	19.51	272
	1,623,621.73	793,020	954,242	669,380		33,211

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

1937	1,233.53	928	1,117	117	19.22	6
1961	294.16	196	236	58	23.40	2
1970	377.13	237	285	92	24.55	4
1976	1,807.19	1,078	1,297	510	25.19	20
1982	26,488.92	16,113	19,389	7,100	24.79	286
1987	357.15	205	247	110	24.98	4
1988	94.93	53	64	31	25.31	1
1989	24.27	13	16	9	25.32	
1990	2,121.43	1,158	1,393	728	25.36	29
1992	4,757.35	2,508	3,018	1,739	25.56	68
1993	2,701.45	1,404	1,689	1,012	25.41	40
1995	18,959.86	9,476	11,402	7,557	25.52	296
1996	4,304.18	2,099	2,526	1,778	25.75	69
1997	9,265.00	4,419	5,317	3,948	25.76	153
1998	11,183.99	5,210	6,269	4,915	25.81	190
2000	518,776.01	229,714	276,415	242,361	25.80	9,394
2001	12,378.56	5,335	6,420	5,959	25.75	231
2002	2,305.30	959	1,154	1,151	25.95	44
2004	6,180.29	2,407	2,896	3,284	25.87	127
2009	184,354.18	56,597	68,103	116,251	25.96	4,478
2014	17,920.49	3,611	4,345	13,575	25.76	527
2017	149,746.68	18,179	21,875	127,872	25.32	5,050
2020	6,500.00	138	166	6,334	23.08	274
	982,132.05	362,037	435,640	546,492		21,293

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1947	260.48	259	260			
1949	70.70	69	71			
1950	1,870.80	1,825	1,871			
1954	83.74	79	84			
1955	2,562.71	2,412	2,563			
1959	8,540.93	7,794	8,541			
1960	23,328.53	21,118	23,329			
1961	1,354.90	1,217	1,355			
1962	1,128.98	1,006	1,129			
1963	532.79	471	533			
1964	653.26	572	653			
1965	759.66	660	760			
1966	1,380.64	1,189	1,381			
1967	93,771.98	80,011	93,772			
1968	21,504.10	18,176	21,504			
1969	4,209.32	3,524	4,209			
1970	1,833.28	1,520	1,833			
1971	1,848.88	1,517	1,829	19	7.19	3
1972	3,951.52	3,207	3,868	84	7.54	11
1973	2,576.06	2,067	2,493	83	7.90	11
1974	3,046.62	2,416	2,914	133	8.28	16
1975	12,052.07	9,440	11,384	668	8.67	77
1977	460.17	351	423	37	9.49	4
1978	3,484.72	2,621	3,161	324	9.92	33
1979	403.48	299	361	43	10.37	4
1980	1,250.60	912	1,100	151	10.83	14
1981	3,856.72	2,766	3,336	521	11.31	46
1982	4,433.98	3,466	4,180	254	10.76	24
1983	10,992.48	8,492	10,241	751	11.04	68
1984	482.98	367	443	40	11.58	3
1985	12,425.99	9,307	11,224	1,202	11.90	101
1986	992.29	729	879	113	12.45	9
1988	1,735.63	1,230	1,483	252	13.37	19
1989	13,519.24	9,369	11,299	2,221	13.95	159
1990	1,469.65	1,000	1,206	264	14.34	18
1991	231,352.33	153,572	185,201	46,151	14.94	3,089
1992	43,696.79	28,394	34,242	9,455	15.36	616
1993	17,694.80	11,192	13,497	4,198	15.98	263
1994	110,894.70	68,466	82,567	28,328	16.42	1,725
1995	121,281.24	72,987	88,019	33,262	16.87	1,972

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
1996	38,463.27	22,428	27,047	11,416	17.52	652
1997	707,999.05	401,011	483,602	224,397	17.99	12,473
1998	243,132.11	132,945	160,326	82,806	18.65	4,440
1999	274,287.57	145,071	174,949	99,338	19.15	5,187
2000	43,822.85	22,367	26,974	16,849	19.66	857
2001	177,135.29	87,044	104,971	72,164	20.18	3,576
2002	89,543.15	42,246	50,947	38,596	20.71	1,864
2003	33,516.10	15,076	18,181	15,335	21.41	716
2004	723,592.63	310,421	374,354	349,238	21.96	15,903
2005	695,452.84	283,467	341,849	353,604	22.52	15,702
2006	226,513.37	87,366	105,360	121,154	23.09	5,247
2007	124,163.65	45,258	54,579	69,584	23.54	2,956
2008	648,743.83	221,351	266,940	381,804	24.13	15,823
2009	318,617.19	101,129	121,957	196,660	24.73	7,952
2010	121,671.97	35,772	43,139	78,533	25.21	3,115
2011	81,430.32	21,970	26,495	54,935	25.71	2,137
2012	15,303.41	3,746	4,518	10,786	26.22	411
2013	152,678.40	33,437	40,324	112,355	26.75	4,200
2014	185,694.81	35,839	43,220	142,475	27.17	5,244
2015	351,246.81	58,342	70,358	280,889	27.61	10,173
2016	260,672.47	36,129	43,570	217,102	27.97	7,762
2017	88,643.60	9,804	11,823	76,820	28.15	2,729
2018	294,662.28	23,927	28,855	265,807	28.27	9,402
2019	56,198.39	2,855	3,443	52,755	28.00	1,884
2020	1,486,700.00	27,653	33,348	1,453,352	26.45	54,947
	8,207,635.10	2,742,723	3,300,323	4,907,312		203,637
	107,309,721.16	35,354,835	35,868,087	71,441,633		4,365,086
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 4.07

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, 2020

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	54,586	54,268	7,393	0.58	7,393
	61,661.46	54,586	54,268	7,393		7,393
	85,127.04	78,052	77,734	7,393		7,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 8.68

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, 2020

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						
2001	28,832.75	28,112	28,567	266	0.50	266
2002	10,131.48	9,372	9,524	608	1.50	405
2003	58,882.74	51,522	52,355	6,527	2.50	2,611
2004	19,545.79	16,125	16,386	3,160	3.50	903
2005	12,973.40	10,054	10,217	2,757	4.50	613
2006	15,741.19	11,412	11,597	4,145	5.50	754
2007	98,862.25	66,732	67,812	31,051	6.50	4,777
2008	10,904.48	6,815	6,925	3,979	7.50	531
2009	366,901.89	210,969	214,382	152,520	8.50	17,944
2010	51,285.03	26,925	27,361	23,924	9.50	2,518
2013	49,177.44	18,442	18,740	30,437	12.50	2,435
2014	164,928.32	53,602	54,469	110,459	13.50	8,182
2015	281,316.72	77,362	78,613	202,703	14.50	13,980
2016	365,539.37	82,246	83,576	281,963	15.50	18,191
2017	816,037.98	142,807	145,117	670,921	16.50	40,662
2018	365,293.03	45,662	46,401	318,892	17.50	18,222
2019	3,488,131.03	261,610	265,842	3,222,289	18.50	174,178
2020	325,000.00	8,125	8,256	316,744	19.50	16,243
	6,529,484.89	1,127,894	1,146,140	5,383,345		323,415

PNG

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

2001	12,167.72	11,864	11,955	213	0.50	213
2002	57,421.92	53,115	53,522	3,900	1.50	2,600
2003	12,589.63	11,016	11,100	1,489	2.50	596
2004	826.89	682	687	140	3.50	40
2005	1,086.91	842	848	238	4.50	53
2006	1,234.22	895	902	332	5.50	60
2007	1,312.22	886	893	419	6.50	64
2008	24,417.03	15,261	15,378	9,039	7.50	1,205
2010	2,239.24	1,176	1,185	1,054	9.50	111
2011	20,678.25	9,822	9,897	10,781	10.50	1,027
2014	33,759.66	10,972	11,056	22,704	13.50	1,682
2015	35,177.20	9,674	9,748	25,429	14.50	1,754
2016	233,275.70	52,487	52,889	180,387	15.50	11,638
2017	400,100.57	70,018	70,554	329,547	16.50	19,973

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, 2020

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						
2018	31,187.62	3,898	3,928	27,260	17.50	1,558
2019	69,620.34	5,222	5,262	64,358	18.50	3,479
2020	220,000.00	5,500	5,542	214,458	19.50	10,998
	1,157,095.12	263,330	265,346	891,749		57,051
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	11,986.96	11,687	11,899	87	0.50	87
2002	17,492.16	16,180	16,474	1,018	1.50	679
2003	2,532.25	2,216	2,256	276	2.50	110
2004	11,966.55	9,872	10,051	1,915	3.50	547
2006	1,393.32	1,010	1,028	365	5.50	66
2007	4,828.41	3,259	3,318	1,510	6.50	232
2010	1,926.82	1,012	1,030	896	9.50	94
2014	4,225.61	1,373	1,398	2,828	13.50	209
2015	64,028.79	17,608	17,928	46,101	14.50	3,179
2016	22,950.78	5,164	5,258	17,693	15.50	1,141
2017	29,884.80	5,230	5,325	24,560	16.50	1,488
2018	66,579.64	8,322	8,473	58,106	17.50	3,320
2019	9,728.37	730	743	8,985	18.50	486
2020	455,000.00	11,375	11,582	443,418	19.50	22,739
	704,524.46	95,038	96,766	607,758		34,377
	8,391,104.47	1,486,262	1,508,252	6,882,852		414,843
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.6 4.94

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, 2020

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	21,870	27,907	20,693	5.50	3,762
2019	256,361.07	38,454	49,070	207,291	8.50	24,387
	304,961.38	60,324	76,977	227,984		28,149
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	5,097.89	4,843	5,098			
2015	4,313.90	2,373	2,835	1,479	4.50	329
2016	42,502.55	19,126	22,851	19,651	5.50	3,573
2017	3,747.59	1,312	1,568	2,180	6.50	335
	55,661.93	27,654	32,352	23,310		4,237
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,637.58	1,228	1,208	430	2.50	172
2015	7,913.29	4,352	4,280	3,634	4.50	808
2016	5,541.48	2,494	2,452	3,089	5.50	562
2017	8,554.22	2,994	2,944	5,610	6.50	863
2018	2,800.72	700	688	2,112	7.50	282
	26,447.29	11,768	11,572	14,875		2,687
	387,070.60	99,746	120,901	266,169		35,073
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 9.06

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, 2020

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						
2016	4,339.34	3,905	3,226	1,113	0.50	1,113
2018	221,123.88	110,562	91,343	129,780	2.50	51,912
2019	74,242.49	22,273	18,401	55,841	3.50	15,955
	299,705.71	136,740	112,971	186,735		68,980
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	120,423.88	108,381	120,424			
2017	356,493.12	249,545	297,204	59,289	1.50	39,526
2018	167,755.96	83,878	99,897	67,859	2.50	27,144
2019	121,829.14	36,549	43,529	78,300	3.50	22,371
	766,502.10	478,353	561,055	205,447		89,041
	1,066,207.81	615,093	674,026	392,182		158,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 14.82

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, 2020

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	239,009	266,235	820,169	5.32	154,167
2020	114,000.00	8,527	9,498	104,502	6.18	16,910
	1,200,404.00	247,536	275,733	924,671		171,077
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	111,645	107,541	206,775	4.54	45,545
2019	85,652.55	18,844	18,151	67,501	5.32	12,688
2020	113,000.00	8,452	8,141	104,859	6.18	16,967
	512,969.00	138,941	133,834	379,135		75,200
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	131,294.12	28,885	40,499	90,795	5.32	17,067
2020	106,000.00	7,929	11,117	94,883	6.18	15,353
	237,294.12	36,814	51,616	185,678		32,420
	1,950,667.12	423,291	461,183	1,489,484		278,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 14.29

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, 2020

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	119,039	142,299	101,534	4.72	21,511
2018	1,528,160.45	441,944	528,297	999,863	6.14	162,844
2019	602,571.57	106,836	127,711	474,860	6.96	68,227
2020	256,500.00	15,339	18,336	238,164	7.85	30,339
	2,631,065.03	683,158	816,643	1,814,422		282,921
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	429,741	407,670	472,586	4.72	100,124
2018	628,832.36	181,858	172,518	456,314	6.14	74,318
2019	2,087,771.71	370,162	351,151	1,736,621	6.96	249,515
2020	254,250.00	15,204	14,423	239,827	7.85	30,551
	3,851,110.43	996,965	945,762	2,905,348		454,508
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2010	20,123.95	15,825	15,786	4,338	2.85	1,522
2019	1,722,372.49	305,377	304,626	1,417,746	6.96	203,699
2020	238,500.00	14,262	14,227	224,273	7.85	28,570
	1,980,996.44	335,464	334,639	1,646,357		233,791
	8,463,171.90	2,015,587	2,097,044	6,366,127		971,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 11.48

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, 2020

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	24,129	23,905	146,735	9.10	16,125
2020	1,909,500.00	90,128	89,290	1,820,210	10.09	180,397
	2,080,140.08	114,257	113,195	1,966,945		196,522
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	109,579	103,296	363,395	8.15	44,588
2019	214,131.35	30,278	28,542	185,589	9.10	20,394
2020	1,892,750.00	89,338	84,215	1,808,535	10.09	179,240
	2,573,572.48	229,195	216,053	2,357,519		244,222
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2005	88,086.17	75,367	77,041	11,045	2.62	4,216
2006	213,621.57	179,036	183,012	30,609	2.80	10,932
2019	751,098.85	106,205	108,564	642,535	9.10	70,608
2020	1,775,500.00	83,804	85,665	1,689,835	10.09	167,476
	2,828,306.59	444,412	454,282	2,374,025		253,232
	7,482,019.15	787,864	783,530	6,698,489		693,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.7	9.28

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, 2020

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	125,768	144,301	391,337	8.15	48,017
2019	402,235.38	56,876	65,257	336,978	9.10	37,031
2020	256,500.00	12,107	13,891	242,609	10.09	24,044
	1,194,373.50	194,751	223,449	970,924		109,092
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	99,878	92,045	333,332	8.15	40,900
2019	542,914.14	76,768	70,747	472,167	9.10	51,886
2020	254,250.00	12,001	11,060	243,190	10.09	24,102
	1,222,540.98	188,647	173,852	1,048,689		116,888
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2001	60,415.29	55,485	60,331	84	1.73	49
2002	82,337.38	74,482	80,988	1,350	1.95	692
2005	284,538.01	243,451	264,715	19,823	2.62	7,566
2019	463,223.29	65,500	71,221	392,002	9.10	43,077
2020	238,500.00	11,257	12,240	226,260	10.09	22,424
	1,129,013.97	450,175	489,496	639,518		73,808
	3,545,928.45	833,573	886,797	2,659,131		299,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 8.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	9,518	12,215	4,276	6.23	686
2016	325,609.19	114,159	146,508	179,102	8.34	21,475
2019	26,522.13	3,315	4,254	22,268	10.50	2,121
	368,622.04	126,992	162,977	205,645		24,282
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2004	1,216.16	945	862	354	4.73	75
2011	49,119.84	30,287	27,640	21,480	5.91	3,635
2018	76,939.46	15,734	14,359	62,581	9.72	6,438
	127,275.46	46,966	42,861	84,414		10,148
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2001	39,428.61	32,446	33,342	6,087	4.20	1,449
2002	6,068.45	4,906	5,041	1,027	4.38	234
2003	17,512.06	13,884	14,267	3,245	4.57	710
2004	42,947.59	33,379	34,301	8,647	4.73	1,828
2005	177,000.31	134,697	138,416	38,584	4.87	7,923
2006	20,800.27	15,471	15,898	4,902	4.99	982
2009	13,098.80	8,873	9,118	3,981	5.48	726
2017	7,110.94	1,988	2,043	5,068	9.02	562
2019	69,640.53	8,705	8,945	60,695	10.50	5,780
	393,607.56	254,349	261,372	132,236		20,194
	889,505.06	428,307	467,210	422,295		54,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 6.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	1,459	1,469	299	3.50	85
	1,768.11	1,459	1,469	299		85
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,091.40	3,014	2,995	97	0.50	97
2014	5,589.99	1,817	1,805	3,785	13.50	280
2018	10,248.45	1,281	1,273	8,976	17.50	513
	18,929.84	6,112	6,073	12,857		890
	20,697.95	7,571	7,542	13,156		975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	4.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2001	155,343.66	151,460	151,313	4,031	0.50	4,031
2002	160,394.15	148,365	148,221	12,173	1.50	8,115
2003	344,961.13	301,841	301,548	43,413	2.50	17,365
2004	376,497.34	310,610	310,308	66,189	3.50	18,911
2005	585,131.98	453,477	453,037	132,095	4.50	29,354
2006	533,535.20	386,813	386,437	147,098	5.50	26,745
2007	637,237.38	430,135	429,717	207,520	6.50	31,926
2008	236,121.16	147,576	147,433	88,688	7.50	11,825
2009	267,438.49	153,777	153,628	113,811	8.50	13,390
2010	162,964.81	85,557	85,474	77,491	9.50	8,157
2011	451,363.00	214,397	214,189	237,174	10.50	22,588
2012	368,654.37	156,678	156,526	212,129	11.50	18,446
2013	792,113.30	297,042	296,754	495,360	12.50	39,629
2014	476,076.46	154,725	154,575	321,502	13.50	23,815
2015	1,648,297.12	453,282	452,842	1,195,455	14.50	82,445
2016	1,270,294.92	285,816	285,538	984,757	15.50	63,533
2017	1,830,420.92	320,324	320,013	1,510,408	16.50	91,540
2018	755,924.26	94,491	94,399	661,525	17.50	37,801
2019	915,573.80	68,668	68,601	846,972	18.50	45,782
2020	2,096,000.00	52,400	52,349	2,043,651	19.50	104,803
	14,064,343.45	4,667,434	4,662,901	9,401,442		700,201

PNG

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

2001	237,021.51	231,096	227,645	9,376	0.50	9,376
2002	75,121.24	69,487	68,449	6,672	1.50	4,448
2003	110,682.26	96,847	95,401	15,281	2.50	6,112
2004	270,994.91	223,571	220,233	50,762	3.50	14,503
2005	107,276.26	83,139	81,898	25,379	4.50	5,640
2006	272,070.63	197,251	194,306	77,765	5.50	14,139
2007	397,958.98	268,622	264,611	133,348	6.50	20,515
2008	194,881.81	121,801	119,982	74,900	7.50	9,987
2009	386,652.36	222,325	219,005	167,647	8.50	19,723
2010	528,508.76	277,467	273,324	255,185	9.50	26,862
2011	46,412.17	22,046	21,717	24,695	10.50	2,352
2012	106,370.79	45,208	44,533	61,838	11.50	5,377
2013	245,409.98	92,029	90,655	154,755	12.50	12,380
2014	495,061.18	160,895	158,493	336,569	13.50	24,931

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2015	960,119.93	264,033	260,090	700,029	14.50	48,278
2016	582,263.35	131,009	129,053	453,211	15.50	29,239
2017	608,859.13	106,550	104,959	503,900	16.50	30,539
2018	811,300.70	101,413	99,899	711,402	17.50	40,652
2019	597,013.45	44,776	44,107	552,906	18.50	29,887
2020	1,132,000.00	28,300	27,877	1,104,123	19.50	56,622
	8,165,979.40	2,787,865	2,746,237	5,419,742		411,562

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

2001	170,227.28	165,972	136,346	33,881	0.50	33,881
2002	448,842.90	415,180	341,070	107,773	1.50	71,849
2003	190,336.67	166,545	136,817	53,520	2.50	21,408
2004	403,566.38	332,942	273,512	130,055	3.50	37,159
2005	471,228.17	365,202	300,013	171,215	4.50	38,048
2006	277,067.07	200,874	165,018	112,049	5.50	20,373
2007	507,181.09	342,347	281,238	225,943	6.50	34,760
2008	544,153.86	340,096	279,389	264,765	7.50	35,302
2009	190,844.18	109,735	90,147	100,697	8.50	11,847
2010	675,112.97	354,434	291,167	383,946	9.50	40,415
2011	41,307.18	19,621	16,119	25,189	10.50	2,399
2012	185,811.11	78,970	64,874	120,937	11.50	10,516
2013	268,626.03	100,735	82,754	185,872	12.50	14,870
2014	510,814.37	166,015	136,381	374,433	13.50	27,736
2015	362,285.21	99,628	81,844	280,441	14.50	19,341
2016	632,442.31	142,300	116,899	515,543	15.50	33,261
2017	243,698.39	42,647	35,034	208,664	16.50	12,646
2018	409,336.50	51,167	42,034	367,303	17.50	20,989
2019	613,899.17	46,042	37,823	576,076	18.50	31,139
2020	623,350.00	15,584	12,802	610,548	19.50	31,310
	7,770,130.84	3,556,036	2,921,281	4,848,850		549,249
	30,000,453.69	11,011,335	10,330,419	19,670,034		1,661,012

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	152	145	408	14.50	28
2016	1,085.72	244	232	854	15.50	55
2017	330,397.55	57,820	54,986	275,411	16.50	16,692
2018	105,742.64	13,218	12,570	93,172	17.50	5,324
	437,778.64	71,434	67,933	369,846		22,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2000	6,498.36	5,435	5,541	957	4.01	239
2001	30,317.91	24,949	25,436	4,881	4.20	1,162
2002	3,719.59	3,007	3,066	654	4.38	149
2003	35,492.23	28,138	28,688	6,804	4.57	1,489
2004	54,943.24	42,702	43,536	11,407	4.73	2,412
2005	14,736.28	11,214	11,433	3,303	4.87	678
2006	28,808.32	21,428	21,847	6,962	4.99	1,395
2007	37,931.66	27,447	27,983	9,948	5.16	1,928
2009	64,652.45	43,796	44,652	20,001	5.48	3,650
2013	15,373.86	8,164	8,324	7,050	6.62	1,065
2018	220,480.47	45,088	45,969	174,511	9.72	17,954
2019	357,493.87	44,687	45,560	311,934	10.50	29,708
2020	313,500.00	13,198	13,456	300,044	11.38	26,366
	1,183,948.24	319,253	325,491	858,457		88,195

PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	53,997	52,614	15,495	4.57	3,391
2004	167,248.57	129,986	126,657	40,591	4.73	8,582
2007	13,369.18	9,674	9,426	3,943	5.16	764
2008	35,075.31	24,640	24,009	11,066	5.29	2,092
2009	48,114.46	32,593	31,758	16,356	5.48	2,985
2010	12,089.03	7,858	7,657	4,432	5.65	784
2018	1,346,981.57	275,458	268,404	1,078,577	9.72	110,965
2019	542,466.09	67,808	66,072	476,394	10.50	45,371
2020	310,750.00	13,083	12,748	298,002	11.38	26,186
	2,544,203.95	615,097	599,346	1,944,858		201,120

CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2001	21,592.29	17,768	12,039	9,553	4.20	2,275
2002	30,786.38	24,888	16,863	13,923	4.38	3,179
2003	50,494.67	40,032	27,124	23,371	4.57	5,114
2004	106,224.95	82,558	55,938	50,287	4.73	10,632
2005	199,925.67	152,143	103,086	96,840	4.87	19,885

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2006	32,646.90	24,283	16,453	16,194	4.99	3,245
2009	69,039.30	46,767	31,687	37,352	5.48	6,816
2018	909.08	186	126	783	9.72	81
2019	480,326.70	60,041	40,681	439,645	10.50	41,871
2020	291,500.00	12,272	8,315	283,185	11.38	24,884
	1,283,445.94	460,938	312,313	971,133		117,982
	5,011,598.13	1,395,288	1,237,150	3,774,448		407,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 8.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2011	3,293.70	3,129	3,113	181	0.50	181
2012	82,937.84	70,497	70,132	12,806	1.50	8,537
2013	31,838.36	23,879	23,755	8,083	2.50	3,233
	118,069.90	97,505	97,000	21,070		11,951
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	4,804.92	4,565	2,487	2,317	0.50	2,317
2017	713,351.62	249,673	136,048	577,304	6.50	88,816
2019	33,841.70	5,076	2,766	31,076	8.50	3,656
	751,998.24	259,314	141,301	610,697		94,789
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	98	151			
2015	28,671.36	15,769	25,453	3,218	4.50	715
2017	17,961.49	6,287	10,148	7,813	6.50	1,202
	46,784.32	22,154	35,753	11,031		1,917
	916,852.46	378,973	274,054	642,798		108,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 11.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	31,878	38,070	7,470	4.50	1,660
2011	96,716.37	61,253	73,151	23,565	5.50	4,285
2012	102,456.20	58,059	69,337	33,119	6.50	5,095
2013	51,777.87	25,889	30,918	20,860	7.50	2,781
2014	178,624.07	77,403	92,439	86,186	8.50	10,140
2015	39,471.49	14,473	17,284	22,187	9.50	2,335
2016	31,694.40	9,508	11,355	20,339	10.50	1,937
2017	117,274.53	27,364	32,679	84,595	11.50	7,356
2018	15,290.37	2,548	3,043	12,247	12.50	980
2019	30,491.61	3,049	3,641	26,850	13.50	1,989
2020	3,166,192.00	105,529	126,028	3,040,164	14.50	209,666
	3,875,529.12	416,953	497,946	3,377,583		248,224

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

2007	137,069.69	123,363	124,875	12,195	1.50	8,130
2008	48,106.71	40,089	40,580	7,526	2.50	3,010
2009	72,298.45	55,429	56,108	16,190	3.50	4,626
2010	346,189.24	242,332	245,301	100,888	4.50	22,420
2011	26,672.91	16,893	17,100	9,573	5.50	1,741
2012	6,969.59	3,949	3,997	2,972	6.50	457
2014	262,109.02	113,580	114,972	147,137	8.50	17,310
2016	184,658.73	55,398	56,077	128,582	10.50	12,246
2017	64,069.97	14,949	15,132	48,938	11.50	4,255
2018	1,869.95	312	316	1,554	12.50	124
2020	60,000.00	2,000	2,025	57,975	14.50	3,998
	1,210,014.26	668,294	676,483	533,531		78,317

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

2007	6,481.84	5,834	5,681	801	1.50	534
2009	19,072.92	14,623	14,240	4,833	3.50	1,381
2010	46,085.64	32,260	31,416	14,670	4.50	3,260
2011	70,068.25	44,376	43,215	26,854	5.50	4,883
2012	14,758.99	8,363	8,144	6,615	6.50	1,018

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2014	2,414.03	1,046	1,019	1,395	8.50	164
2015	4,956.48	1,817	1,769	3,187	9.50	335
2016	65,279.25	19,584	19,071	46,208	10.50	4,401
2017	81,771.73	19,080	18,581	63,191	11.50	5,495
2018	4,477.95	746	726	3,751	12.50	300
2019	2,437.76	244	238	2,200	13.50	163
2020	327,070.00	10,901	10,616	316,454	14.50	21,824
	644,874.84	158,874	154,716	490,159		43,758
	5,730,418.22	1,244,121	1,329,145	4,401,273		370,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 6.46

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, 2020

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	1,396,492	1,617,514	28,095,082	30.45	922,663
2020	186,765.00	3,399	3,937	182,828	26.97	6,779
	29,899,361.37	1,399,891	1,621,451	28,277,910		929,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 3.11

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,355.20	24,721	19,200	6,155	0.50	6,155
2003	7,182.75	6,285	4,881	2,302	2.50	921
2004	11,896.38	9,815	7,623	4,273	3.50	1,221
2005	39,965.68	30,973	24,055	15,911	4.50	3,536
2006	2,468.81	1,790	1,390	1,079	5.50	196
2007	878.14	593	461	417	6.50	64
2008	572.40	358	278	294	7.50	39
2009	4,753.12	2,733	2,123	2,630	8.50	309
2010	747,318.56	392,342	304,716	442,603	9.50	46,590
2019	241,389.44	18,104	14,061	227,328	18.50	12,288
	1,081,780.48	487,714	378,788	702,992		71,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9						6.59

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, 2020

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						
2016	18,241.85	16,418	18,242			
2017	51,352.74	35,947	50,089	1,264	1.50	843
2018	88,618.09	44,309	61,741	26,877	2.50	10,751
	158,212.68	96,674	130,072	28,141		11,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 7.33

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	26,164	26,876			
2008	22,536.44	20,734	22,536			
2014	22,224.80	16,860	20,895	1,330	2.07	643
	71,637.08	63,758	70,307	1,330		643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 0.90

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,769.21	3,675	3,659	110	0.50	110
2002	6,694.08	6,192	6,164	530	1.50	353
2003	22,684.22	19,849	19,760	2,924	2.50	1,170
2004	5,698.56	4,701	4,680	1,019	3.50	291
2007	1,760.05	1,188	1,183	577	6.50	89
	40,606.12	35,605	35,446	5,160		2,013
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 4.96

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, 2020

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						
2016	2,457,142.53	2,211,428	2,145,152	311,991	0.50	311,991
2017	4,328,639.39	3,030,048	2,939,239	1,389,400	1.50	926,267
2018	5,535,396.20	2,767,698	2,684,751	2,850,645	2.50	1,140,258
2019	7,171,443.91	2,151,433	2,086,956	5,084,488	3.50	1,452,711
	19,492,622.03	10,160,607	9,856,098	9,636,524		3,831,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 19.65

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, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,265.04	23,052	22,315	1,950	0.50	1,950
2012	2,992,697.57	2,543,793	2,462,443	530,255	1.50	353,503
2013	431,236.80	323,428	313,085	118,152	2.50	47,261
2014	988,604.39	642,593	622,043	366,561	3.50	104,732
2015	1,151,853.19	633,519	613,259	538,594	4.50	119,688
2016	1,180,029.80	531,013	514,031	665,999	5.50	121,091
2017	1,349,992.48	472,497	457,387	892,605	6.50	137,324
2018	1,138,209.17	284,552	275,452	862,757	7.50	115,034
2019	4,263,106.44	639,466	619,016	3,644,090	8.50	428,716
2020	19,375,395.00	968,770	937,789	18,437,606	9.50	1,940,801
	32,895,389.88	7,062,683	6,836,820	26,058,570		3,370,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 10.24

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, 2020

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						
2006	1,660,897.57	1,605,540	1,508,197	152,701	0.50	152,701
2007	3,042,652.35	2,738,387	2,572,360	470,292	1.50	313,528
2008	2,908,998.47	2,424,156	2,277,181	631,817	2.50	252,727
2011	457,198.79	289,558	272,002	185,197	5.50	33,672
2012	533,950.04	302,573	284,228	249,722	6.50	38,419
2013	527,925.94	263,963	247,959	279,967	7.50	37,329
2014	495,556.48	214,739	201,720	293,836	8.50	34,569
2016	1,419,264.44	425,779	399,964	1,019,300	10.50	97,076
2017	76,271,826.62	17,796,505	16,717,515	59,554,312	11.50	5,178,636
2018	171,914.66	28,653	26,916	144,999	12.50	11,600
2019	53,759,238.03	5,375,924	5,049,985	48,709,253	13.50	3,608,093
2020	14,327,384.00	477,532	448,580	13,878,804	14.50	957,159
	155,576,807.39	31,943,309	30,006,607	125,570,200		10,715,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 6.89

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, 2020

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	468,243	482,187	92,711	9.38	9,884
1975	7,158.54	5,809	5,982	1,177	9.39	125
1976	1,629.59	1,317	1,356	274	9.40	29
1977	2,106.01	1,695	1,745	361	9.41	38
1978	554.20	444	457	97	9.42	10
1979	6,707.24	5,352	5,511	1,196	9.43	127
1980	28,233.56	22,432	23,100	5,134	9.43	544
1981	44,870.26	35,474	36,531	8,339	9.44	883
1982	427.88	344	354	74	9.37	8
1983	1,273.20	1,015	1,045	228	9.48	24
1984	1,922.47	1,526	1,571	351	9.41	37
1985	15,545.14	12,274	12,640	2,905	9.39	309
1986	1,122.78	881	907	216	9.42	23
1987	100.24	78	80	20	9.49	2
1989	40,014.11	30,763	31,679	8,335	9.40	887
1990	23,330.17	17,785	18,315	5,015	9.43	532
1992	95,013.29	71,127	73,245	21,768	9.49	2,294
1993	1,839.65	1,365	1,406	434	9.52	46
1994	27,141.96	19,995	20,591	6,551	9.47	692
1995	4,582.00	3,342	3,442	1,140	9.47	120
1996	248.50	179	184	64	9.51	7
1998	683.50	480	494	190	9.55	20
2000	72,144.40	49,246	50,713	21,431	9.53	2,249
2001	73,338.56	49,342	50,812	22,527	9.48	2,376
2002	5,526.75	3,650	3,759	1,768	9.51	186
2003	201.42	130	134	67	9.53	7
2004	1,508.64	956	984	525	9.54	55
2005	4,812.03	2,983	3,072	1,740	9.50	183
2006	458.13	276	284	174	9.54	18
2007	379,291.04	222,227	228,845	150,446	9.54	15,770
2008	444,898.44	252,480	259,999	184,899	9.53	19,402
2009	14,014.85	7,655	7,883	6,132	9.55	642
2010	2,629.36	1,378	1,419	1,210	9.54	127
2011	3,560.30	1,776	1,829	1,731	9.55	181
2012	294.73	139	143	152	9.52	16
2014	5,428.44	2,202	2,268	3,160	9.53	332
2015	44,230.06	16,201	16,684	27,546	9.52	2,893
2016	33,847.95	10,875	11,199	22,649	9.51	2,382

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, 2020

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	1,800	1,854	4,826	9.49	509
2018	41,704.28	8,716	8,975	32,729	9.46	3,460
2019	46,946.35	6,460	6,652	40,294	9.40	4,287
	2,060,917.60	1,340,412	1,380,330	680,588		71,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 3.48

**PART VIII. 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
2016 TRANSACTION YEAR				
305.00		974,761.00		974,761.00-
330.00		453.00		453.00-
334.00		1,018.00		1,018.00-
369.00	1,229.71	1,984.00		1,984.00-
376.00	2,410,712.94	1,194,449.00		1,194,449.00-
378.00	145,336.03	144,641.00	41,052.00	103,589.00-
380.00	7,271,267.44	6,053,047.00		6,053,047.00-
381.00	1,209,071.01			
382.00	118,613.52	363,952.00		363,952.00-
383.00	16.35	61,962.00		61,962.00-
384.00	72.22	1,466.00		1,466.00-
385.00	627.42	4,524.00		4,524.00-
387.00	1,750.00	1,062.00	400.00	662.00-
390.10	95,721.07	224,154.00		224,154.00-
390.20		16,917.00		16,917.00-
391.10	34,367.33			
391.20	2,725.73			
391.30	1,062,445.38			
391.40	29,163.09			
392.00	551,383.44	13,576.01	60,800.01	47,224.00
394.00	262,177.38			
396.00	303,366.54	1,832.00	8,550.00	6,718.00
397.00	21,496.96			
398.00	53,248.23			
	13,574,791.79	9,059,798.01	110,802.01	8,948,996.00-

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
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-
TOTAL	98,597,912.57	40,969,868.00	727,715.02	40,242,152.98-