

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 (HISTORIC)

2019 DEPRECIATION STUDY

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

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, 2019

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



*Excellence Delivered **As Promised***

January 23, 2020

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2019 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

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

JFW:mle

066475.100

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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2019.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2019, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations as of September 30, 2019, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 and 2 presented on pages II-3 through II-8 summarize the results of the depreciation study as of September 30, 2019 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, 2019, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2015 through 2019.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
GAS PLANT							
PRODUCTION PLANT							
305			0	(475,607)	475,607	-	0
325.2		55 - S0.5	163,100	162,004	1,096	0.02	36
325.4		60 - R1	30,277	29,639	638	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	13,212	4,997	-	0
331		FULLY ACCRUED *	24,441	24,441	0	-	0
332		47 - L0	750,689	722,701	27,988	0.14	1,066
334		24 - O3	89,725	67,350	22,375	1.60	1,432
335		30 - S0.5	49,604	49,421	183	0.04	22
337		FULLY ACCRUED	11,062	11,062	0	-	0
TOTAL PRODUCTION PLANT			1,183,155	650,269	532,886	0.22	2,577
STORAGE PLANT							
352.01		FULLY ACCRUED *	0	(51,904)	51,904	-	0
TOTAL STORAGE PLANT			0	(51,904)	51,904	-	0
TRANSMISSION PLANT							
365.2		70 - R4	868,160	500,454	367,706	1.40	12,156
366		30 - R1	248,104	138,075	110,029	3.18	7,890
367		70 - R3	38,518,031	20,503,971	18,014,060	1.19	456,997
369		49 - R2	6,170,122	3,672,729	2,497,393	1.60	98,462
370		23 - R0.5	3,486,136	1,772,220	1,713,916	3.63	126,479
371		35 - R2.5	140,637	125,558	15,079	0.97	1,369
371.1		20 - R3	210,011	136,034	73,977	2.65	5,574
TOTAL TRANSMISSION PLANT			49,641,201	26,849,041	22,792,160	1.43	708,927
DISTRIBUTION PLANT							
374.2		75 - R3	3,345,151	1,244,898	2,100,253	1.30	43,543
375		50 - S0.5	5,325,825	2,988,879	2,336,946	1.64	87,565
376.1		73 - R2.5	576,338,864	166,316,456	410,022,408	1.52	8,780,507
376.2		65 - R1	2,826,981	2,411,528	415,453	2.05	57,904
376.3		67 - R3	1,095,730,954	237,901,350	857,829,604	1.63	17,837,001
376.5		70 - R1	305,555	271,656	33,899	1.00	3,070
378	09-2041	47 - S0	94,153,560	20,438,186	73,715,374	2.86	2,692,817
379		45 - R2	20,526,673	6,620,141	13,906,532	2.46	504,108
380		46 - S1	1,096,355,840	330,099,440	766,256,400	2.47	27,051,584
381		35 - R2	124,175,945	47,750,286	76,425,659	3.14	3,892,957
381.1		17 - S3	20,805,395	16,774,494	4,030,901	4.23	879,774
382		46 - S1	88,144,993	29,884,420	58,260,573	2.43	2,139,112
383		46 - S1	10,031,117	2,668,180	7,362,937	3.32	332,991
384		46 - S1	18,140,049	8,116,307	10,023,742	2.02	366,685
385		45 - R2	34,898,963	15,073,384	19,825,579	2.11	736,947
386		46 - S1	337,967	147,976	189,991	2.24	7,554
386.1		45 - R2	953,218	616,216	337,002	1.69	16,123
386.2		25 - R3	24,705	24,203	502	0.52	129
386.3			0	1,941	(1,941)	-	0
387		35 - R2.5	4,694,731	2,610,261	2,084,470	2.27	106,396
387.1		25 - SQ	1,490,664	1,455,482	35,182	0.30	4,465
TOTAL DISTRIBUTION PLANT			3,198,607,150	893,415,684	2,305,191,466	2.05	65,541,232



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, 2019

ACCOUNT (1)	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST (4)	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL	
	(2)	(3)		(5)	(6)	RATE (7)	AMOUNT (8)
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS		70,611,809	33,487,928	37,123,879	4.17	2,941,494
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	VARIOUS**	85,127	62,519	22,608	17.87	15,213
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	7,465,247	1,196,203	6,269,044	4.89	365,151
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	426,783	126,974	299,809	8.12	34,668
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	1,226,697	705,073	521,624	14.19	174,013
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	10 - SQ	4,378,298	4,321,880	56,418	1.36	59,338
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	1,765,942	231,407	1,534,535	14.58	257,436
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	8,563,403	1,533,949	7,029,454	11.48	983,494
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	12 - L3	2,328,439	502,163	1,826,276	8.86	206,318
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	3,081,962	599,449	2,482,513	8.89	274,018
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	2,251,482	570,292	1,681,190	7.74	174,302
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		10,130,610	5,772,370	4,358,240		2,668,837
393	STORES EQUIPMENT	20 - SQ	20,698	6,484	14,214	5.11	1,058
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	27,264,922	9,838,567	17,426,355	5.65	1,539,700
395	LABORATORY EQUIPMENT	20 - SQ	437,779	45,825	391,954	5.05	22,099
396	POWER OPERATED EQUIPMENT	15 - L2	3,426,414	702,159	2,724,255	8.73	299,209
397	COMMUNICATION EQUIPMENT	10 - SQ	2,099,784	1,377,985	721,799	4.99	104,818
398	MISCELLANEOUS EQUIPMENT	15 - SQ	2,177,816	1,113,656	1,064,160	5.86	127,646
399	OTHER TANGIBLE PROPERTY	5 - SQ	16,032	16,032	0	-	0
TOTAL GENERAL PLANT			147,759,243	62,210,915	85,548,327	6.94	10,248,812
TOTAL DEPRECIABLE GAS PLANT			3,397,190,749	983,074,005	2,414,116,743	2.25	76,501,548
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			3,409,502,922				



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, 2019

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
OTHER UTILITY PLANT							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS	01-2069	70 - R1	29,712,596	534,827	29,177,769	3.61	1,072,712
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY		FULLY ACCRUED	163,321	173,949	(10,628)	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	1,081,780	307,391	774,389	6.60	71,379
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	174,510	135,589	38,921	6.48	11,316
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	69,240	2,397	1.49	1,065
TOTAL COMMON PLANT			38,289,916	1,220,996	29,982,848	3.03	1,156,472
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 88.43%			33,859,773	1,079,727	26,513,833		1,022,668
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	40,606	33,339	7,267	5.19	2,108
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	20,730,261	7,009,103	13,721,158	20.31	4,209,302
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE		****	2,803,866				
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	24,842,486	15,597,961	9,244,525	6.11	1,516,760
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	142,117,213	20,455,105	121,662,108	7.00	9,953,589
TOTAL INFORMATION SERVICES			190,534,432	43,095,508	144,635,058	8.23	15,681,759
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 94.12%			179,331,008	40,561,492	136,130,517		14,759,671
READING SERVICE CENTER							
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	80 - R1.5	2,060,918	1,307,992	752,926	3.51	72,292
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.35%			192,696	122,297	70,398		6,759
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS	12-2047	80 - R1.5	13,629,471	6,734,170	6,895,301	4.18	570,058
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%			1,777,283	878,136	899,147		74,336
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS			211,220,802	40,640,786	161,674,805		15,701,244
TOTAL PLANT IN SERVICE			3,620,723,724	1,023,714,791	2,575,791,548		92,202,792
AMORTIZATION OF NEGATIVE NET SALVAGE							8,838,914
GRAND TOTAL			3,620,723,724	1,023,714,791	2,575,791,548		101,041,706

* ACCOUNTS 305, 330, 331 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. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GAS PLANT												
PRODUCTION PLANT												
305	0	206,178	0	974,761	0	74,121	0	(6)	0	0	1,255,054	251,011
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	24,083	0	453	0	0	0	0	0	0	24,536	4,907
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	49,885	0	1,018	0	2	0	0	0	0	50,905	10,181
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	280,146	0	976,232	0	74,123	0	(6)	0	0	1,330,495	266,099
STORAGE PLANT												
352.01	0	0	0	0	0	79,852	0	0	0	0	79,852	15,970
TOTAL	0	0	0	0	0	79,852	0	0	0	0	79,852	15,970
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	0	0	0
369	0	0	0	1,984	0	0	0	1,147	0	131	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	0	0	1,984	0	0	0	1,147	0	131	3,262	652
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	35,280	0	(184)	0	0	35,096	7,019
376.1	0	573,207	0	857,007	9,141	1,068,995	4,146	1,112,569	(23,558)	527,144	4,128,652	825,730
376.2	0	182,638	0	173,091	0	361,280	0	545,838	(16,292)	(284,507)	962,048	192,410
376.3	0	233,610	0	164,351	0	347,808	0	365,481	0	197,897	1,309,146	261,830
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(90,952)	735,071	(41,052)	144,641	(59,792)	287,084	(216,520)	339,196	(38,301)	154,135	1,213,510	242,702
379	0	48,565	0	0	0	0	0	0	0	0	48,565	9,713
380	0	6,149,831	0	6,053,047	0	5,711,858	0	5,717,004	0	3,425,191	27,056,931	5,411,387
381	0	0	0	0	0	2,218	0	3,138	0	770	6,126	1,225
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	225,842	0	363,952	0	581,870	0	328,078	0	262,633	1,762,375	352,475
383	0	797,527	0	61,962	0	3,530,065	0	1,356,927	0	(54,424)	5,692,057	1,138,411
384	0	9,532	0	1,466	0	1,442	0	688	0	(2)	13,126	2,625
385	0	13,495	0	4,524	0	11,977	0	25,192	0	4,047	59,235	11,847
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	2,588	0	0	0	0	0	0	0	0	2,588	518
387	0	0	(400)	1,062	0	7,552	0	0	0	0	8,214	1,643
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(90,952)	8,971,906	(41,452)	7,825,103	(50,651)	11,947,429	(212,374)	9,793,927	(78,151)	4,232,884	42,297,669	8,459,535



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GENERAL PLANT												
390.1	0	295,145	0	241,071	0	78,311	0	(705)	0	76,973	690,795	138,158
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	(3,688)	0	(2,188)	489	(2,951)	228	0	7	0	0	(8,102)	(1,620)
392.2	(57,521)	0	(32,362)	7,220	(43,651)	3,374	0	101	0	0	(122,839)	(24,568)
392.3	(22,891)	0	(13,578)	3,035	(18,315)	1,416	0	42	0	0	(50,292)	(10,059)
392.4	(19,966)	0	(11,843)	2,647	(15,974)	1,235	0	37	0	0	(43,864)	(8,773)
392.5	(1,398)	0	(829)	185	(1,119)	87	0	3	0	0	(3,071)	(614)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	(8,550)	1,832	(3,100)	663	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	0	0	26,099	0	3,075	0	652	29,826	5,965
TOTAL	(105,464)	295,145	(69,350)	256,479	(85,110)	111,413	0	2,559	0	77,625	483,297	96,658
TOTAL GAS PLANT	(196,416)	9,547,197	(110,802)	9,059,798	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	44,194,575	8,838,914
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	(196,416)	9,547,197	(110,802)	9,059,798	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	44,194,575	8,838,914

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

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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
1858	341	341				0.0
1859	2	2				0.0
1860	2,233	2,233				0.0
1862	16	16				0.0
1865	115	115				0.0
1867	31	31				0.0
1868	125	125				0.0
1869	149	149				0.0
1870	2,229	2,229				0.0
1871	452	452				0.0
1872	3,618	3,618				0.0
1873	3,079	3,079				0.0
1874	27	27				0.0
1875	180	180				0.0
1876	1,191	1,191				0.0
1877	11,631	11,631				0.0
1878	1,253	1,253				0.0
1879	20	20				0.0
1880	1,442	1,442				0.0
1881	1,193	1,193				0.0
1882	1,465	1,465				0.0
1883	10,131	10,131				0.0
1884	45	45				0.0
1885	972	972				0.0
1886	2,973	2,973				0.0
1887	560	560				0.0
1888	2,387	2,387				0.0
1889	5,768	5,768				0.0
1890	1,794	1,794				0.0
1891	7,477	7,476		1	1	0.0
1892	3,136	3,132		4	5	0.0
1893	3,067	3,063		4	9	0.0
1894	5,024	4,986		38	47	0.0
1895	5,724	5,719		5	52	0.0
1896	5,321	5,280		41	93	0.0
1897	8,224	8,140		84	177	0.0
1898	25,967	25,946		21	198	0.0
1899	16,745	16,677		68	266	0.0
1900	25,812	25,664		148	414	0.0
1901	98,862	98,525		337	751	0.0
1902	23,305	23,119		186	937	0.0
1903	63,887	63,399		488	1,425	0.0
1904	85,458	84,465		993	2,418	0.0
1905	68,947	68,314		633	3,051	0.0
1906	33,272	31,724		1,548	4,599	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1907	42,135	40,540	1,595		6,194	0.0
1908	67,664	64,666	2,998		9,192	0.0
1909	37,012	36,005	1,007		10,199	0.0
1910	40,401	38,157	2,244		12,443	0.0
1911	75,134	70,987	4,147		16,590	0.0
1912	59,907	56,385	3,522		20,112	0.0
1913	74,148	71,573	2,575		22,687	0.0
1914	76,027	69,981	6,046		28,733	0.0
1915	70,745	66,109	4,636		33,369	0.0
1916	51,907	48,858	3,049		36,418	0.0
1917	51,504	50,026	1,478		37,896	0.0
1918	39,101	37,740	1,361		39,257	0.0
1919	59,237	57,071	2,166		41,423	0.0
1920	81,063	78,382	2,681		44,104	0.0
1921	124,076	116,279	7,797		51,901	0.0
1922	160,032	151,307	8,725		60,626	0.0
1923	163,355	153,370	9,985		70,611	0.0
1924	530,299	496,947	33,352		103,963	0.0
1925	266,250	251,418	14,832		118,795	0.0
1926	497,732	459,198	38,534		157,329	0.0
1927	294,111	279,914	14,197		171,526	0.0
1928	351,127	331,742	19,385		190,911	0.0
1929	331,083	309,902	21,181		212,092	0.0
1930	597,302	535,113	62,189		274,281	0.0
1931	531,698	469,938	61,760		336,041	0.0
1932	150,738	143,141	7,597		343,638	0.0
1933	176,453	172,064	4,389		348,027	0.0
1934	49,194	45,757	3,437		351,464	0.0
1935	58,055	54,881	3,174		354,638	0.0
1936	68,823	62,248	6,575		361,213	0.0
1937	71,168	67,615	3,553		364,766	0.0
1938	51,614	48,825	2,789		367,555	0.0
1939	78,213	72,958	5,255		372,810	0.0
1940	101,889	94,842	7,047		379,857	0.0
1941	198,789	188,140	10,649		390,506	0.0
1942	88,938	81,638	7,300		397,806	0.0
1943	38,587	36,242	2,345		400,151	0.0
1944	49,889	47,421	2,468		402,619	0.0
1945	56,843	52,845	3,998		406,617	0.0
1946	541,818	449,355	92,463		499,080	0.0
1947	231,877	206,645	25,232		524,312	0.0
1948	311,102	271,834	39,268		563,580	0.0
1949	687,805	614,950	72,855		636,435	0.0
1950	2,387,865	1,940,464	447,401		1,083,836	0.0
1951	770,010	644,761	125,249		1,209,085	0.1
1952	2,358,759	1,984,028	374,731		1,583,816	0.1

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1953	1,659,187	1,302,104		357,083	1,940,899	0.1
1954	2,349,951	1,877,784		472,167	2,413,066	0.1
1955	3,326,390	2,698,328		628,062	3,041,128	0.1
1956	3,173,860	2,402,341		771,519	3,812,647	0.2
1957	5,498,524	4,274,559	1,223,965		5,036,612	0.2
1958	4,216,655	3,143,267	1,073,388		6,110,000	0.3
1959	4,172,125	3,076,256	1,095,869		7,205,869	0.3
1960	5,338,631	3,947,387	1,391,244		8,597,113	0.4
1961	5,607,816	4,146,178	1,461,638		10,058,751	0.4
1962	4,615,864	3,315,401	1,300,463		11,359,214	0.5
1963	6,409,268	4,539,000	1,870,268		13,229,482	0.5
1964	7,675,126	5,292,716	2,382,410		15,611,892	0.6
1965	9,588,968	6,920,741	2,668,227		18,280,119	0.8
1966	9,377,948	6,558,808	2,819,140		21,099,259	0.9
1967	9,674,891	6,707,977	2,966,914		24,066,173	1.0
1968	11,311,485	7,601,750	3,709,735		27,775,908	1.2
1969	11,943,117	7,934,890	4,008,227		31,784,135	1.3
1970	10,905,113	7,260,051	3,645,062		35,429,197	1.5
1971	10,331,086	6,783,020	3,548,066		38,977,263	1.6
1972	11,535,858	7,439,373	4,096,485		43,073,748	1.8
1973	10,531,762	6,848,227	3,683,535		46,757,283	1.9
1974	10,969,146	7,163,934	3,805,212		50,562,495	2.1
1975	9,360,873	5,930,376	3,430,497		53,992,992	2.2
1976	9,029,431	5,722,407	3,307,024		57,300,016	2.4
1977	11,330,536	6,965,834	4,364,702		61,664,718	2.6
1978	10,998,233	6,579,075	4,419,158		66,083,876	2.7
1979	16,359,032	9,552,690	6,806,342		72,890,218	3.0
1980	28,880,154	16,834,034	12,046,120		84,936,338	3.5
1981	28,288,598	16,233,049	12,055,549		96,991,887	4.0
1982	27,892,772	17,301,147	10,591,625		107,583,512	4.5
1983	15,072,594	9,619,314	5,453,280		113,036,792	4.7
1984	19,402,178	12,061,712	7,340,466		120,377,258	5.0
1985	23,803,453	14,661,912	9,141,541		129,518,799	5.4
1986	28,317,665	16,878,448	11,439,217		140,958,016	5.9
1987	32,378,510	19,220,210	13,158,300		154,116,316	6.4
1988	43,027,266	24,313,047	18,714,219		172,830,535	7.2
1989	48,089,696	26,996,391	21,093,305		193,923,840	8.0
1990	51,067,840	28,140,264	22,927,576		216,851,416	9.0
1991	39,685,058	21,735,734	17,949,324		234,800,740	9.7
1992	45,458,125	24,668,566	20,789,559		255,590,299	10.6
1993	34,006,528	18,112,281	15,894,247		271,484,546	11.3
1994	51,627,456	26,802,093	24,825,363		296,309,909	12.3
1995	60,837,109	29,063,227	31,773,882		328,083,791	13.6
1996	63,836,003	29,187,155	34,648,848		362,732,639	15.1
1997	75,248,520	33,431,504	41,817,016		404,549,655	16.8
1998	61,697,127	27,021,153	34,675,974		439,225,629	18.2

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1999	48,712,546	20,999,766	27,712,780	466,938,409	19.4
2000	62,568,808	25,223,594	37,345,214	504,283,623	20.9
2001	59,811,671	24,156,550	35,655,121	539,938,744	22.4
2002	59,189,412	23,509,427	35,679,985	575,618,729	23.9
2003	59,281,215	21,574,981	37,706,234	613,324,963	25.5
2004	77,882,433	28,566,364	49,316,069	662,641,032	27.5
2005	70,268,108	23,599,760	46,668,348	709,309,380	29.4
2006	66,240,330	22,940,604	43,299,726	752,609,106	31.2
2007	66,054,728	20,017,387	46,037,341	798,646,447	33.1
2008	69,586,346	18,999,445	50,586,901	849,233,348	35.2
2009	71,165,416	20,482,169	50,683,247	899,916,595	37.4
2010	62,322,545	14,841,546	47,480,999	947,397,594	39.3
2011	87,481,886	18,080,732	69,401,154	1,016,798,748	42.2
2012	105,668,292	19,044,201	86,624,091	1,103,422,839	45.8
2013	125,201,538	19,460,993	105,740,545	1,209,163,384	50.2
2014	158,507,061	20,645,653	137,861,408	1,347,024,792	55.9
2015	184,384,689	20,106,127	164,278,562	1,511,303,354	62.7
2016	205,537,879	17,741,462	187,796,417	1,699,099,771	70.5
2017	204,225,368	12,551,924	191,673,444	1,890,773,215	78.5
2018	284,361,738	10,888,178	273,473,560	2,164,246,775	89.8
2019	248,960,682	3,971,599	244,989,083	2,409,235,858	100.0
TOTAL	3,387,060,143	977,824,285	2,409,235,858		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	16,626		8,729	8,729	0.0
2003	7,183	4,201		2,982	11,711	0.0
2004	38,772	33,412		5,360	17,071	0.1
2005	39,966	20,540		19,426	36,497	0.1
2006	2,469	1,181		1,288	37,785	0.1
2007	878	389		489	38,274	0.1
2008	23,109	22,769		340	38,614	0.1
2009	161,661	158,677		2,984	41,598	0.1
2010	750,306	254,625		495,681	537,279	1.8
2014	22,225	19,828		2,397	539,676	1.8
2015	16,297	16,297			539,676	1.8
2016	21,668	32,296		10,628-	529,048	1.8
2017	51,353	49,646		1,707	530,755	1.8
2018	88,618	51,404		37,214	567,969	1.9
2019	29,953,986	539,105		29,414,881	29,982,850	100.0
SUBTOTAL	31,203,846	1,220,996		29,982,850		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2000	802,206	802,206				0.0
2001	22,569	22,263		306	306	0.0
2002	1,053,034	1,052,155		879	1,185	0.0
2003	461,534	457,433		4,101	5,286	0.0
2004	1,623,704	1,622,391		1,313	6,599	0.0
2005	1,286,077	1,167,975		118,102	124,701	0.1
2006	4,179,555	3,854,554		325,001	449,702	0.3
2007	6,413,768	5,636,431		777,337	1,227,039	0.8
2008	3,168,505	2,252,654		915,851	2,142,890	1.5
2009	507,896	507,896			2,142,890	1.5
2010	324,586	280,868		43,718	2,186,608	1.5
2011	481,464	250,324		231,140	2,417,748	1.7
2012	3,526,648	2,283,025		1,243,623	3,661,371	2.5
2013	959,163	459,762		499,401	4,160,772	2.9
2014	1,484,161	657,649		826,512	4,987,284	3.4
2015	2,389,492	1,530,601		858,891	5,846,175	4.0
2016	5,056,437	2,306,597		2,749,840	8,596,015	5.9
2017	81,950,458	13,724,885		68,225,573	76,821,588	53.1
2018	6,845,520	1,748,899		5,096,621	81,918,209	56.6
2019	65,193,788	2,476,940		62,716,848	144,635,057	100.0
TOTAL	187,730,565	43,095,508		144,635,057		

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, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1974	574,898	472,608	102,290		102,290	13.6
1975	7,159	5,859	1,300		103,590	13.8
1976	1,630	1,328	302		103,892	13.8
1977	2,106	1,709	397		104,289	13.9
1978	554	447	107		104,396	13.9
1979	6,707	5,388	1,319		105,715	14.0
1980	28,234	22,561	5,673		111,388	14.8
1981	44,870	35,657	9,213		120,601	16.0
1982	428	346	82		120,683	16.0
1983	1,273	1,024	249		120,932	16.1
1984	1,922	1,532	390		121,322	16.1
1985	15,545	12,312	3,233		124,555	16.5
1986	1,123	883	240		124,795	16.6
1987	100	78	22		124,817	16.6
1989	40,014	30,744	9,270		134,087	17.8
1990	23,330	17,754	5,576		139,663	18.5
1992	95,013	70,832	24,181		163,844	21.8
1993	1,840	1,363	477		164,321	21.8
1994	27,142	19,864	7,278		171,599	22.8
1995	4,582	3,315	1,267		172,866	23.0
1996	248	178	70		172,936	23.0
1998	684	475	209		173,145	23.0
2000	72,144	48,510	23,634		196,779	26.1
2001	73,339	48,321	25,018		221,797	29.5
2002	5,527	3,575	1,952		223,749	29.7
2003	201	127	74		223,823	29.7
2004	1,509	929	580		224,403	29.8
2005	4,812	2,881	1,931		226,334	30.1
2006	458	266	192		226,526	30.1
2007	379,291	212,940	166,351		392,877	52.2
2008	444,898	240,311	204,587		597,464	79.4
2009	14,015	7,246	6,769		604,233	80.3
2010	2,629	1,293	1,336		605,569	80.4
2011	3,560	1,647	1,913		607,482	80.7
2012	295	127	168		607,650	80.7
2014	5,428	1,933	3,495		611,145	81.2
2015	44,230	13,744	30,486		641,631	85.2
2016	33,848	8,792	25,056		666,687	88.5
2017	6,680	1,338	5,342		672,029	89.3
2018	41,704	5,467	36,237		708,266	94.1
2019	46,946	2,288	44,658		752,924	100.0
TOTAL	2,060,916	1,307,992	752,924			

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, 2019

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	521	526			
1912	2,693.57	2,649	2,694			
1913	31,916.65	31,185	31,917			
1914	1,141.85	1,108	1,142			
1917	1,200.00	1,142	1,200			
1918	701.79	664	702			
1919	1,973.32	1,854	1,973			
1921	2,993.63	2,776	2,994			
1923	1.00	1	1			
1926	4,047.55	3,630	4,048			
1928	1,435.71	1,270	1,436			
1929	962.33	846	962			
1935	951.47	801	951			
1937	52.56	44	53			
1939	15.58	13	16			
1940	13.75	11	14			
1941	15,225.35	12,244	15,225			
1944	2,221.48	1,744	2,221			
1945	161.26	126	161			
1946	629.70	486	630			
1948	1.00	1	1			
1950	181.23	135	181			
1954	35.07	25	35			
1956	7.72	5	8			
1959	142.79	97	143			
1960	131.99	89	132			
1962	47.49	31	47			
1963	10.00	7	10			
1972	6,120.00	3,552	6,120			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1973	7.08	4	7			
1990	260.71	138	259	2	26.37	
1998	3,274.34	1,387	2,601	673	29.26	23
2004	1,098.03	361	677	421	31.67	13
	163,100.33	151,864	162,004	1,096		36
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.4	0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

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	280	286			
1905	534.24	516	534			
1906	439.95	423	440			
1907	1,303.60	1,245	1,304			
1908	371.67	353	372			
1909	542.65	512	543			
1910	24.50	23	25			
1912	1.00	1	1			
1913	308.44	285	308			
1914	406.05	373	406			
1915	104.20	95	104			
1916	83.46	76	83			
1917	271.07	245	271			
1918	13.60	12	14			
1919	364.18	326	364			
1920	372.95	331	373			
1921	422.37	373	422			
1922	3.00	3	3			
1923	214.30	187	214			
1924	233.93	203	234			
1925	186.30	161	186			
1926	648.74	556	649			
1927	81.77	70	82			
1928	1,265.69	1,071	1,266			
1929	342.53	288	343			
1930	105.29	88	105			
1931	153.25	127	153			
1932	259.70	214	260			
1933	11.55	9	12			
1934	99.17	80	99			
1935	711.79	573	712			
1936	219.39	175	219			
1937	178.48	142	178			
1938	16.54	13	17			
1939	97.49	76	97			
1940	1,167.50	904	1,168			
1941	4,651.28	3,570	4,651			
1942	570.16	434	570			
1943	210.83	159	211			
1944	372.59	279	373			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1945	869.26	644	869			
1946	288.26	212	288			
1947	1,980.20	1,440	1,980			
1948	494.28	356	494			
1949	1,215.91	867	1,216			
1950	409.99	289	410			
1951	8.42	6	8			
1952	174.36	120	174			
1953	33.53	23	34			
1954	319.31	216	319			
1955	18.46	12	18			
1956	100.07	66	100			
1957	5.20	3	5			
1958	125.16	81	125			
1959	78.61	50	79			
1960	140.63	88	141			
1961	48.55	30	49			
1962	238.74	146	239			
1963	73.00	44	73			
1964	30.64	18	30			
1965	327.04	192	325	2	24.79	
1966	1,949.99	1,127	1,909	41	25.32	2
1967	210.02	120	203	7	25.84	
1968	601.24	337	571	30	26.37	1
1969	260.06	143	242	18	26.91	1
1970	30.26	16	27	3	27.46	
1971	494.97	264	447	48	28.01	2
1972	59.23	31	53	7	28.56	
1973	350.14	180	305	45	29.12	2
1974	44.07	22	37	7	29.69	
1975	183.82	91	154	30	30.26	1
1976	51.01	25	42	9	30.84	
1977	10.01	5	8	2	31.42	
1983	289.96	161	273	17	29.29	1
1992	292.64	133	225	67	33.10	2
1999	643.99	235	398	246	35.68	7
2011	87.04	16	27	60	37.59	2
	30,277.07	22,748	29,639	638		21

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 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, 2019

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, 2019

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, 2019

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	4,512-	4,997		
	18,208.60	18,208	13,212	4,997		
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, 2019

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	93			
	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, 2019

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	5,347	6,981			
1899	7,115.14	5,426	7,115			
1901	2,982.56	2,254	2,983			
1902	9,652.93	7,262	9,653			
1903	13,659.72	10,230	13,660			
1904	14,815.75	11,042	14,816			
1905	1,275.77	947	1,276			
1906	513.25	379	513			
1907	6,359.95	4,673	6,360			
1908	3,151.76	2,305	3,152			
1909	2,862.37	2,083	2,862			
1910	307.46	223	307			
1911	2,431.84	1,751	2,432			
1912	2,319.31	1,662	2,319			
1913	5,593.31	3,988	5,593			
1914	6,309.19	4,474	6,309			
1915	4,636.59	3,270	4,637			
1916	6,215.03	4,361	6,215			
1917	4,867.38	3,397	4,867			
1918	88.42	61	88			
1919	3,165.58	2,184	3,166			
1920	11,810.32	8,104	11,810			
1921	1,551.67	1,058	1,552			
1922	4,953.14	3,360	4,953			
1923	1,197.31	807	1,197			
1924	26,520.98	17,775	26,521			
1925	3,581.94	2,386	3,582			
1926	846.23	560	846			
1927	8,969.93	5,901	8,970			
1928	500.19	327	500			
1929	1,246.96	810	1,247			
1930	822.22	531	822			
1931	5,959.34	3,820	5,959			
1932	284.85	181	285			
1933	295.44	187	295			
1934	1,434.24	901	1,434			
1935	734.99	458	735			
1936	655.62	406	656			
1937	590.14	363	590			
1938	1,716.44	1,047	1,716			
1939	6,274.96	3,800	6,275			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1940	20,933.33	12,582	20,933			
1941	54,988.08	32,794	54,988			
1942	8,386.40	4,962	8,386			
1943	3,472.45	2,038	3,472			
1944	5,918.84	3,446	5,919			
1945	5,041.98	2,910	5,042			
1946	8,811.89	5,045	8,812			
1947	10,683.12	6,064	10,683			
1948	2,599.34	1,462	2,599			
1949	50,912.72	28,392	50,913			
1950	7,587.88	4,193	7,588			
1951	1,414.44	774	1,414			
1952	2,347.14	1,273	2,347			
1953	485.25	261	485			
1954	7,899.95	4,202	7,900			
1955	7,421.47	3,910	7,421			
1956	7,758.34	4,046	7,758			
1957	11,247.12	5,803	11,247			
1958	19,011.79	9,708	19,012			
1959	5,911.91	2,986	5,912			
1960	9,496.60	4,744	9,489	7	23.52	
1961	6,128.13	3,028	6,057	71	23.78	3
1962	12,642.83	6,173	12,347	295	24.05	12
1963	10,595.86	5,115	10,231	365	24.31	15
1964	15,728.29	7,499	15,000	728	24.59	30
1965	23,533.62	11,086	22,175	1,359	24.86	55
1966	12,682.25	5,901	11,803	879	25.13	35
1967	21,327.23	9,797	19,596	1,731	25.41	68
1968	24,415.86	11,070	22,143	2,273	25.69	88
1969	23,449.66	10,487	20,977	2,473	25.98	95
1970	9,454.39	4,172	8,345	1,109	26.26	42
1971	20,918.97	9,102	18,206	2,713	26.55	102
1972	26,190.05	11,228	22,459	3,731	26.85	139
1973	25,358.45	10,715	21,433	3,926	27.14	145
1974	4,139.67	1,723	3,446	693	27.44	25
1975	7,177.74	2,941	5,883	1,295	27.74	47
1976	1,091.28	440	880	211	28.05	8
1977	6,710.04	2,661	5,323	1,387	28.36	49
1980	250.51	94	188	62	29.30	2
1982	1,631.45	1,003	1,631			
1983	2,373.67	1,447	2,374			
1985	1,137.79	671	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1987	1,947.22	1,120	1,947			
1988	7.07	4	7			
1993	1,441.13	745	1,441			
1995	797.78	395	798			
1997	1,112.78	526	1,084	29	25.12	1
1998	50,846.74	23,395	48,199	2,648	25.23	105
	750,688.82	414,247	722,701	27,988		1,066
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.3	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, 2019

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	187	204			
1936	120.07	97	120			
1941	517.12	367	517			
1942	63.36	44	63			
1943	66.33	44	64	2	7.95	
1945	162.93	103	150	13	8.90	1
1946	149.20	91	132	17	9.37	2
1947	66.33	39	57	10	9.84	1
1948	377.00	215	312	65	10.30	6
1949	71.07	39	57	14	10.76	1
1950	309.80	165	240	70	11.22	6
1952	5,204.61	2,576	3,742	1,463	12.12	121
1953	1,807.46	862	1,252	555	12.56	44
1957	286.49	116	168	118	14.29	8
1962	1,101.38	352	511	590	16.34	36
1963	4,056.52	1,229	1,785	2,271	16.73	136
1964	170.93	49	71	100	17.12	6
1965	299.84	81	118	182	17.49	10
1966	50.59	13	19	32	17.86	2
1967	1,350.83	325	472	879	18.23	48
1969	2,210.03	468	680	1,530	18.92	81
1970	303.35	60	87	216	19.26	11
1972	595.45	101	147	449	19.91	23
1973	346.72	55	80	267	20.21	13
1975	403.54	54	78	325	20.80	16
1976	97.38	12	17	80	21.07	4
1978	28.40	3	4	24	21.59	1
1979	1,083.00	98	142	941	21.83	43
1980	339.25	27	39	300	22.06	14
1983	53.86	36	52	2	18.14	
1984	379.02	250	363	16	18.26	1
1986	2,651.47	1,723	2,503	149	18.05	8
1987	6,747.73	4,342	6,307	441	18.01	24
1988	1,817.19	1,156	1,679	138	18.00	8
1989	141.62	89	129	12	17.81	1
1990	1,111.30	695	1,009	102	17.67	6
1992	5,631.37	3,453	5,015	616	17.35	36
1993	4,412.23	2,677	3,888	524	17.17	31
1994	19,381.40	11,613	16,868	2,514	17.06	147
1995	442.09	262	381	62	16.82	4
1996	495.45	291	423	73	16.50	4
1997	2,814.04	1,627	2,363	451	16.41	27

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, 2019

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	19	28	10	14.15	1
2007	20,580.94	9,854	14,313	6,268	13.61	461
2011	1,184.07	482	700	484	12.38	39
	89,724.69	46,441	67,350	22,375		1,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.6	1.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1956	11,947.50	11,948	11,948			
1967	4,088.00	3,735	4,088			
1968	19,012.74	17,162	19,013			
1972	5,152.00	4,419	5,152			
1981	3,694.10	2,779	3,579	115	7.43	15
1988	4,516.83	3,500	4,508	9	9.15	1
1991	1,192.55	880	1,133	59	10.11	6
	49,603.72	44,423	49,421	183		22
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 0.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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, 2019

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	832	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	6,182	6,262	209	3.13	67
1930	1,806.23	1,706	1,728	78	3.90	20
1931	2,041.31	1,920	1,945	96	4.16	23
1932	27,123.22	25,411	25,740	1,383	4.42	313
1933	2,640.53	2,464	2,496	145	4.69	31
1934	538.99	501	507	31	4.96	6
1935	812.94	752	762	51	5.23	10
1936	12.64	12	12			
1938	203.24	186	188	15	6.07	2
1939	375.47	341	345	30	6.37	5
1940	962.92	871	882	81	6.67	12
1941	6,450.60	5,806	5,881	569	6.99	81
1942	592.71	531	538	55	7.31	8
1943	337.44	301	305	33	7.65	4
1944	60.01	53	54	6	8.00	1
1945	422.25	372	377	45	8.36	5
1946	631.09	552	559	72	8.75	8
1947	3,351.10	2,913	2,951	400	9.15	44
1948	2,508.33	2,165	2,193	315	9.57	33
1949	4,635.54	3,972	4,023	612	10.02	61
1950	1,157.34	984	997	161	10.48	15
1951	190.65	161	163	28	10.97	3
1952	4,042.41	3,379	3,423	620	11.48	54
1953	198.20	164	166	32	12.01	3
1954	5,400.53	4,431	4,488	912	12.57	73
1955	14,353.89	11,657	11,808	2,546	13.15	194
1956	8,390.67	6,741	6,828	1,562	13.76	114
1957	78,471.52	62,351	63,159	15,313	14.38	1,065
1958	2,231.51	1,753	1,776	456	15.02	30
1959	3,854.85	2,992	3,031	824	15.67	53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	3,405.26	2,611	2,645	760	16.33	47
1961	11,197.19	8,476	8,586	2,611	17.01	153
1962	2,660.99	1,988	2,014	647	17.70	37
1963	3,222.41	2,376	2,407	816	18.39	44
1964	3,157.03	2,296	2,326	831	19.10	44
1965	5,365.41	3,847	3,897	1,469	19.81	74
1966	6,572.95	4,644	4,704	1,869	20.54	91
1967	36,334.10	25,289	25,617	10,717	21.28	504
1968	22,318.73	15,295	15,493	6,826	22.03	310
1969	3,796.90	2,561	2,594	1,203	22.78	53
1970	12,470.57	8,275	8,382	4,088	23.55	174
1971	18,015.96	11,754	11,906	6,110	24.33	251
1972	1,199.64	769	779	421	25.12	17
1973	11,935.28	7,514	7,611	4,324	25.93	167
1974	5,080.37	3,140	3,181	1,900	26.74	71
1975	8,346.12	5,060	5,126	3,221	27.56	117
1976	11,480.98	6,825	6,913	4,568	28.39	161
1977	7,995.15	4,657	4,717	3,278	29.23	112
1978	11,905.30	6,788	6,876	5,029	30.09	167
1979	12,918.41	7,207	7,300	5,618	30.95	182
1980	7,570.24	4,129	4,183	3,388	31.82	106
1981	4,856.13	2,588	2,622	2,235	32.70	68
1982	73,749.17	40,378	40,901	32,848	30.99	1,060
1983	10,050.64	5,393	5,463	4,588	31.52	146
1984	9,041.47	4,718	4,779	4,262	32.53	131
1985	15,250.78	7,735	7,835	7,416	33.52	221
1986	26,754.50	13,265	13,437	13,318	34.07	391
1987	14,112.19	6,788	6,876	7,236	35.07	206
1988	3,342.10	1,558	1,578	1,764	36.07	49
1989	11,301.63	5,102	5,168	6,134	37.07	165
1990	1,090.00	479	485	605	37.61	16
1991	8,000.14	3,397	3,441	4,559	38.62	118
1992	117,309.04	48,073	48,696	68,613	39.61	1,732
1993	25,030.74	9,882	10,010	15,021	40.62	370
1994	12,460.42	4,766	4,828	7,633	41.17	185
1995	6,889.97	2,532	2,565	4,325	42.17	103
1996	12,673.77	4,468	4,526	8,148	43.17	189
1997	12,902.15	4,354	4,410	8,492	44.17	192
1998	66,382.78	21,408	21,685	44,697	45.17	990
1999	16,831.93	5,176	5,243	11,589	46.17	251
2000	2,877.07	847	858	2,019	46.73	43
2001	5,944.43	1,661	1,683	4,262	47.72	89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2002	2,355.47	622	630	1,725	48.73	35
2003	1,306.89	326	330	977	49.72	20
2004	373.65	87	88	286	50.73	6
2007	10,611.38	2,003	2,029	8,582	53.72	160
	868,159.56	494,163	500,454	367,706		12,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.2	1.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	298	300			
1961	6,541.37	6,411	6,541			
1962	4,353.35	4,218	4,353			
1963	2,282.71	2,187	2,283			
1964	736.08	697	736			
1965	190.55	178	191			
1966	2,343.06	2,170	2,343			
1967	2,250.24	2,062	2,250			
1968	9,977.71	9,043	9,978			
1969	2,151.32	1,928	2,151			
1970	544.69	483	543	1	3.41	
1971	40.03	35	39	1	3.72	
1972	1,214.19	1,051	1,182	32	4.04	8
1974	700.59	591	665	36	4.70	8
1975	4,750.87	3,953	4,446	305	5.04	61
1978	193.66	154	173	20	6.12	3
1979	2,207.46	1,730	1,946	262	6.49	40
1980	2,203.60	1,698	1,910	294	6.88	43
1984	5,281.99	4,331	4,871	411	7.79	53
1985	369.17	298	335	34	8.24	4
1986	9,821.44	7,831	8,807	1,014	8.52	119
1987	241.46	190	214	28	8.82	3
1988	1,014.54	783	881	134	9.31	14
1989	31,015.80	23,553	26,489	4,527	9.66	469
1990	44,844.88	33,472	37,644	7,200	10.02	719
1995	601.90	403	453	149	12.13	12
1997	1,215.58	771	867	348	12.96	27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1999	1,575.63	943	1,061	515	13.75	37
2004	1,760.08	870	978	782	15.85	49
2019	97,442.19	3,118	3,507	93,936	15.10	6,221
	248,104.36	125,387	138,075	110,029		7,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 3.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1901	71,233.81	71,234	71,234			
1903	24,080.52	23,912	24,081			
1904	33,197.34	32,851	33,197			
1905	1,964.62	1,939	1,965			
1907	2,420.69	2,373	2,421			
1908	8,730.25	8,529	8,730			
1911	749.15	724	749			
1914	1,738.46	1,662	1,738			
1916	77.22	73	77			
1923	35.55	33	36			
1926	1,356.81	1,237	1,357			
1927	46,464.38	42,196	46,464			
1928	2,171.63	1,964	2,172			
1929	180.25	162	180			
1930	27,529.19	24,690	27,529			
1931	2,522.76	2,253	2,523			
1932	296.56	264	297			
1933	122,819.26	108,695	122,819			
1934	4,897.35	4,314	4,897			
1935	10,855.44	9,516	10,855			
1936	1,410.95	1,231	1,411			
1937	16,622.35	14,423	16,622			
1938	2,388.88	2,062	2,389			
1939	2,797.65	2,402	2,798			
1940	797.65	681	798			
1941	11,364.66	9,642	11,365			
1942	11,633.51	9,810	11,634			
1943	1,215.69	1,019	1,216			
1944	5,838.88	4,860	5,816	23	11.74	2
1945	48.34	40	48			
1946	1,498.10	1,229	1,471	27	12.56	2
1947	4,905.03	3,995	4,781	124	12.99	10
1948	24,941.60	20,156	24,120	822	13.43	61
1949	98,837.20	79,225	94,805	4,032	13.89	290
1950	28,199.11	22,414	26,822	1,377	14.36	96
1951	2,735.68	2,156	2,580	156	14.84	11
1952	202,177.37	157,872	188,919	13,258	15.34	864
1953	22,207.66	17,179	20,557	1,650	15.85	104
1954	200,020.82	153,244	183,381	16,640	16.37	1,016
1955	798,248.09	605,415	724,476	73,773	16.91	4,363
1956	81,749.31	61,359	73,426	8,323	17.46	477
1957	1,473,781.22	1,094,179	1,309,360	164,422	18.03	9,119

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1958	311,182.44	228,498	273,434	37,748	18.60	2,029
1959	299,804.72	217,616	260,412	39,392	19.19	2,053
1960	613,382.05	439,973	526,498	86,884	19.79	4,390
1961	674,919.59	478,133	572,162	102,757	20.41	5,035
1962	47,891.52	33,503	40,092	7,800	21.03	371
1963	190,718.09	131,677	157,573	33,146	21.67	1,530
1964	122,060.87	83,141	99,491	22,569	22.32	1,011
1965	290,969.66	195,447	233,884	57,086	22.98	2,484
1966	701,420.51	464,439	555,775	145,645	23.65	6,158
1967	720,897.81	470,335	562,831	158,067	24.33	6,497
1968	215,827.53	138,684	165,958	49,870	25.02	1,993
1969	370,389.64	234,297	280,374	90,016	25.72	3,500
1970	640,788.57	398,846	477,283	163,506	26.43	6,186
1971	875,035.93	535,776	641,141	233,895	27.14	8,618
1972	453,960.20	273,220	326,951	127,009	27.87	4,557
1973	966,619.22	571,552	683,953	282,666	28.61	9,880
1974	373,697.43	217,010	259,687	114,010	29.35	3,884
1975	486,480.16	277,226	331,745	154,735	30.11	5,139
1976	297,117.41	166,089	198,752	98,365	30.87	3,186
1977	137,471.87	75,335	90,150	47,322	31.64	1,496
1978	136,380.55	73,217	87,616	48,765	32.42	1,504
1979	287,058.05	150,909	180,587	106,471	33.20	3,207
1980	501,981.46	258,234	309,018	192,963	33.99	5,677
1981	243,613.68	122,538	146,636	96,977	34.79	2,787
1982	283,711.51	153,204	183,333	100,378	31.94	3,143
1983	319,398.12	169,025	202,265	117,133	32.47	3,607
1984	524,887.81	272,049	325,550	199,338	32.99	6,042
1985	749,802.45	377,675	451,948	297,854	33.99	8,763
1986	455,843.70	224,457	268,599	187,245	34.53	5,423
1987	565,064.08	271,796	325,247	239,817	35.07	6,838
1988	414,536.27	193,257	231,263	183,273	36.07	5,081
1989	491,903.15	223,521	267,479	224,425	36.62	6,128
1990	207,476.32	91,207	109,144	98,333	37.61	2,615
1991	360,151.18	153,965	184,244	175,908	38.17	4,609
1992	2,298,208.76	954,216	1,141,872	1,156,337	38.73	29,856
1993	1,177,930.89	471,408	564,115	613,816	39.72	15,454
1994	1,136,543.85	440,524	527,157	609,387	40.29	15,125
1995	971,986.45	361,968	433,152	538,834	41.29	13,050
1996	571,723.50	205,592	246,024	325,700	41.86	7,781
1997	818,847.73	281,847	337,275	481,573	42.86	11,236
1998	2,005,922.41	664,161	794,775	1,211,148	43.44	27,881
1999	1,775,496.88	564,253	675,219	1,100,278	44.01	25,001

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2000	1,018,766.50	307,871	368,417	650,350	45.02	14,446
2001	2,255,155.44	650,838	778,831	1,476,324	45.60	32,376
2002	827,071.64	225,791	270,195	556,877	46.60	11,950
2003	1,841,712.23	477,003	570,810	1,270,902	47.20	26,926
2004	339,445.60	82,621	98,869	240,576	48.19	4,992
2005	46,687.55	10,696	12,799	33,888	48.79	695
2006	317,437.09	67,709	81,025	236,412	49.79	4,748
2007	479,147.65	95,255	113,988	365,160	50.39	7,247
2008	171,988.56	31,440	37,623	134,366	51.40	2,614
2009	12,014.64	2,018	2,415	9,600	52.00	185
2010	222,615.19	33,838	40,493	182,123	53.00	3,436
2011	140,623.77	19,237	23,020	117,604	53.61	2,194
2012	28,451.16	3,437	4,113	24,338	54.61	446
2013	2,361,672.12	248,684	297,590	2,064,082	55.23	37,372
2014	9,397.12	842	1,008	8,390	55.85	150
	38,518,031.27	17,170,314	20,503,971	18,014,060		456,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 1.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	123	130			
1940	199.99	187	200			
1941	188.95	176	189			
1943	115.52	106	116			
1944	207.70	190	208			
1945	83.77	76	84			
1946	174.42	157	174			
1947	163.63	147	164			
1948	277.29	247	277			
1949	89.09	79	89			
1951	7.97	7	8			
1953	18.79	16	19			
1954	5,944.35	5,070	5,944			
1955	8,508.82	7,203	8,509			
1956	7,542.08	6,335	7,542			
1957	39,702.37	33,083	39,702			
1958	13,574.54	11,217	13,547	28	8.51	3
1959	6,469.06	5,301	6,402	67	8.85	8
1960	9,801.88	7,961	9,615	187	9.20	20
1961	24,067.26	19,367	23,390	677	9.57	71
1962	5,498.45	4,383	5,293	205	9.94	21
1963	12,455.03	9,832	11,874	581	10.32	56
1964	5,203.12	4,065	4,909	294	10.72	27
1965	19,172.75	14,822	17,901	1,272	11.12	114
1966	16,408.17	12,544	15,150	1,259	11.54	109
1967	43,116.46	32,593	39,363	3,753	11.96	314
1968	18,626.28	13,913	16,803	1,823	12.40	147
1969	18,055.59	13,317	16,083	1,972	12.86	153
1970	32,278.33	23,504	28,386	3,892	13.32	292
1971	15,250.12	10,958	13,234	2,016	13.79	146
1972	26,308.31	18,641	22,513	3,795	14.28	266
1973	26,694.33	18,643	22,515	4,179	14.78	283
1974	12,036.90	8,281	10,001	2,036	15.29	133
1975	18,632.52	12,617	15,238	3,395	15.82	215
1976	30,467.80	20,295	24,511	5,957	16.36	364
1977	138,678.97	90,849	109,720	28,959	16.90	1,714
1978	14,832.80	9,547	11,530	3,303	17.46	189
1979	22,161.07	14,002	16,910	5,251	18.04	291
1980	41,008.38	25,425	30,706	10,302	18.62	553

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1981	13,577.55	8,255	9,970	3,608	19.21	188
1982	82,437.31	56,263	67,950	14,488	17.45	830
1983	156,845.27	104,773	126,536	30,309	18.14	1,671
1984	24,048.18	15,795	19,076	4,972	18.55	268
1985	50,677.87	32,697	39,489	11,189	18.97	590
1986	86,879.75	54,717	66,083	20,797	19.69	1,056
1987	86,985.91	53,714	64,871	22,115	20.13	1,099
1988	52,185.49	31,562	38,118	14,068	20.58	684
1989	411,643.09	243,569	294,162	117,481	21.05	5,581
1990	41,658.60	23,962	28,939	12,719	21.78	584
1991	297,917.74	167,251	201,991	95,926	22.26	4,309
1992	147,610.27	80,772	97,550	50,061	22.75	2,200
1993	264,883.76	141,077	170,381	94,503	23.25	4,065
1994	163,266.69	84,099	101,568	61,699	24.00	2,571
1995	349,935.44	174,898	211,227	138,709	24.52	5,657
1996	117,235.62	56,754	68,543	48,693	25.04	1,945
1997	215,121.50	100,677	121,589	93,532	25.58	3,656
1998	739,635.18	333,945	403,310	336,325	26.12	12,876
1999	555,284.44	241,327	291,454	263,830	26.67	9,892
2000	30,572.58	12,758	15,408	15,165	27.23	557
2001	311,654.86	124,537	150,405	161,250	27.80	5,800
2002	420,021.01	160,238	193,522	226,499	28.37	7,984
2003	302,736.01	109,893	132,719	170,017	28.95	5,873
2004	113,854.85	39,177	47,315	66,540	29.55	2,252
2005	92,462.88	30,161	36,426	56,037	29.95	1,871
2006	61,754.44	18,922	22,852	38,902	30.56	1,273
2007	43,243.40	12,376	14,947	28,297	31.17	908
2008	249,781.89	66,642	80,484	169,297	31.60	5,358
2012	19,034.42	3,483	4,206	14,828	33.48	443
2013	11,199.27	1,805	2,180	9,019	33.82	267
2019	21,715.85	334	403	21,312	32.07	665
	6,170,121.95	3,041,816	3,672,729	2,497,393		98,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 1.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	615	706			
1983	5,572.11	5,024	5,572			
1984	1,354.71	1,207	1,355			
1985	2,338.50	2,057	2,339			
1986	8,363.40	7,256	8,363			
1987	1,865.01	1,600	1,865			
1988	8,236.27	6,953	8,236			
1989	56,812.32	47,302	56,812			
1990	6,202.17	5,086	6,202			
1991	81,477.96	65,720	81,478			
1992	19,398.63	15,418	19,318	81	7.10	11
1993	11,826.34	9,214	11,544	282	7.51	38
1994	4,988.84	3,816	4,781	208	7.83	27
1995	24,237.82	18,171	22,767	1,471	8.18	180
1996	53,971.10	39,572	49,581	4,390	8.55	513
1997	2,814.71	2,014	2,523	291	8.95	33
1998	270.53	188	236	35	9.36	4
2000	83,012.05	54,713	68,551	14,461	10.09	1,433
2001	21,876.59	14,003	17,545	4,332	10.40	417
2004	19,336.59	11,090	13,895	5,442	11.53	472
2009	239,511.48	106,631	133,601	105,911	13.08	8,097
2010	493,162.42	205,205	257,107	236,056	13.33	17,709
2011	679,759.29	261,707	327,900	351,860	13.58	25,910
2012	572,350.00	202,154	253,284	319,066	13.73	23,239
2013	629,591.21	201,343	252,268	377,323	13.83	27,283
2014	214,236.53	60,800	76,178	138,059	13.88	9,947
2015	223,230.20	54,736	68,580	154,650	13.85	11,166
	3,486,136.42	1,423,228	1,772,220	1,713,916		126,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 3.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	787	802			
1959	54.05	52	54			
1960	1,630.62	1,563	1,631			
1963	268.78	252	269			
1965	542.39	501	542			
1966	237.71	218	238			
1967	1,610.42	1,466	1,610			
1968	1,046.31	946	1,046			
1969	8,185.23	7,348	8,185			
1970	1,294.81	1,154	1,295			
1971	2,302.48	2,037	2,302			
1972	4,402.26	3,865	4,402			
1973	6,378.34	5,555	6,378			
1974	2,116.13	1,828	2,116			
1975	772.96	662	773			
1976	728.51	618	723	6	5.30	1
1977	666.84	561	656	11	5.58	2
1978	2,372.22	1,973	2,308	64	5.89	11
1979	395.78	326	381	14	6.21	2
1980	1,489.70	1,211	1,417	73	6.55	11
1981	1,156.83	928	1,086	71	6.91	10
1982	1,410.00	1,195	1,398	12	6.75	2
1983	4,310.08	3,618	4,233	77	6.98	11
1984	3,348.16	2,770	3,241	108	7.42	15
1985	3,634.15	2,959	3,462	172	7.87	22
1986	5,292.73	4,237	4,957	336	8.34	40
1987	1,466.52	1,158	1,355	112	8.65	13
1988	1,617.48	1,253	1,466	152	9.15	17
1989	7,215.84	5,480	6,411	805	9.66	83
1990	11,462.74	8,521	9,969	1,494	10.18	147
1991	14,888.28	10,821	12,659	2,229	10.71	208
1992	14,350.24	10,220	11,956	2,394	11.11	215
1993	10,561.54	7,333	8,579	1,983	11.67	170

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1994	9,905.10	6,694	7,831	2,074	12.23	170
1995	3,879.74	2,547	2,980	900	12.81	70
1996	7,818.56	4,979	5,825	1,994	13.40	149
	140,637.24	108,658	125,558	15,079		1,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.0 0.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	37,938	38,022			
1991	11,962.90	11,489	11,963			
1992	2,199.99	2,087	2,200			
1993	1,383.30	1,301	1,383			
1996	24,385.78	22,064	23,901	484	2.47	196
1997	494.25	439	476	19	2.82	7
2015	100,388.74	24,846	26,915	73,474	13.68	5,371
	210,010.97	131,338	136,034	73,977		5,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.3	2.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1904	298.00	287	298			
1905	222.17	213	222			
1930	410.41	358	410			
1931	548.08	476	548			
1932	10,677.87	9,226	10,678			
1933	38.71	33	39			
1934	55.00	47	55			
1935	123.52	105	123			
1936	533.10	451	530	3	11.59	
1937	100.54	85	100	1	11.96	
1938	223.29	187	220	3	12.34	
1939	178.56	148	174	5	12.74	
1940	285.78	236	277	8	13.14	1
1941	249.96	205	241	9	13.56	1
1942	57.82	47	55	3	14.00	
1943	19.44	16	19	1	14.44	
1945	36.92	29	34	3	15.37	
1946	59.80	47	55	5	15.85	
1947	160.11	125	147	13	16.35	1
1948	235.63	183	215	20	16.85	1
1949	51.03	39	46	5	17.37	
1950	2,077.70	1,582	1,860	218	17.91	12
1951	1,726.56	1,302	1,531	196	18.45	11
1952	360.18	269	316	44	19.01	2
1953	287.05	212	249	38	19.58	2
1954	1,145.40	838	985	160	20.16	8
1955	877.98	635	747	131	20.75	6
1956	3,133.21	2,241	2,635	498	21.36	23
1957	1,794.30	1,268	1,491	303	21.98	14
1958	5,277.55	3,687	4,335	942	22.60	42
1959	1,136.57	784	922	215	23.24	9
1960	1,431.64	976	1,148	284	23.89	12
1961	1,139.60	767	902	238	24.55	10
1962	1,739.80	1,155	1,358	382	25.22	15
1963	534.64	350	412	123	25.89	5
1964	1,024.78	662	778	246	26.58	9
1965	2,424.42	1,543	1,814	610	27.28	22
1966	1,904.74	1,194	1,404	501	27.98	18
1967	14,200.26	8,766	10,307	3,893	28.70	136
1968	36,083.66	21,929	25,784	10,300	29.42	350
1969	18,362.30	10,981	12,911	5,451	30.15	181
1970	11,282.03	6,635	7,801	3,481	30.89	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1971	6,080.40	3,515	4,133	1,947	31.64	62
1972	15,534.05	8,825	10,376	5,158	32.39	159
1973	18,498.57	10,322	12,137	6,362	33.15	192
1974	38,364.70	21,013	24,707	13,658	33.92	403
1975	49,272.90	26,476	31,130	18,143	34.70	523
1976	37,863.68	19,947	23,454	14,410	35.49	406
1977	13,898.67	7,175	8,436	5,462	36.28	151
1978	19,181.60	9,698	11,403	7,779	37.08	210
1979	24,833.70	12,291	14,452	10,382	37.88	274
1980	27,735.34	13,424	15,784	11,951	38.70	309
1981	38,526.40	18,226	21,430	17,096	39.52	433
1982	41,644.61	21,239	24,973	16,672	36.03	463
1983	29,660.39	14,830	17,437	12,223	36.50	335
1984	47,020.30	22,871	26,892	20,129	37.49	537
1985	51,245.11	24,398	28,687	22,558	37.96	594
1986	70,214.20	32,460	38,166	32,048	38.96	823
1987	74,675.20	33,738	39,669	35,006	39.44	888
1988	61,590.79	27,162	31,937	29,654	39.93	743
1989	64,488.00	27,536	32,377	32,111	40.93	785
1990	63,293.80	26,330	30,959	32,335	41.42	781
1991	76,971.45	30,927	36,364	40,608	42.43	957
1992	69,790.71	27,253	32,044	37,747	42.92	879
1993	74,877.76	28,177	33,130	41,747	43.92	951
1994	94,389.03	34,414	40,464	53,925	44.43	1,214
1995	63,758.76	22,341	26,268	37,490	45.43	825
1996	64,141.55	21,706	25,522	38,620	45.94	841
1997	72,745.02	23,569	27,712	45,033	46.94	959
1998	147,067.21	45,532	53,536	93,531	47.94	1,951
1999	227,532.44	67,623	79,511	148,022	48.47	3,054
2000	113,292.57	32,039	37,671	75,621	49.46	1,529
2001	143,018.46	38,629	45,420	97,599	49.99	1,952
2002	79,103.65	20,211	23,764	55,340	50.99	1,085
2003	48,457.78	11,756	13,823	34,635	51.52	672
2004	457,077.76	104,122	122,426	334,652	52.53	6,371
2005	156,879.83	33,666	39,584	117,296	53.07	2,210
2006	18,899.98	3,776	4,440	14,460	54.07	267
2007	23,188.64	4,318	5,077	18,112	54.62	332
2008	111,323.88	19,081	22,435	88,889	55.61	1,598
2009	31,652.25	4,950	5,820	25,832	56.62	456
2010	18,984.06	2,705	3,181	15,804	57.17	276
2011	16,496.41	2,103	2,473	14,024	58.17	241
2012	11,716.78	1,326	1,559	10,158	58.73	173

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2013	7,230.17	710	835	6,395	59.72	107
2014	96,772.18	8,090	9,512	87,260	60.29	1,447
2015	3,854.69	265	312	3,543	60.86	58
2016	107,230.80	5,748	6,758	100,472	61.86	1,624
2017	1,733.31	67	79	1,655	62.44	27
2018	88,813.28	2,078	2,443	86,370	62.60	1,380
2019	2,018.23	16	19	1,999	62.79	32
	3,345,151.16	1,058,993	1,244,898	2,100,253		43,543
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.2 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	2,520	2,532			
1921	17,407.66	17,213	17,408			
1922	1,544.59	1,516	1,545			
1923	444.90	434	445			
1924	49,481.98	47,889	49,482			
1925	9,550.78	9,178	9,551			
1926	1,437.54	1,372	1,438			
1927	12,634.65	11,970	12,635			
1928	169.18	159	169			
1929	1,786.94	1,669	1,787			
1930	6,130.68	5,684	6,131			
1931	886.67	816	887			
1932	690.68	631	691			
1933	4,845.58	4,395	4,846			
1934	599.15	539	599			
1937	206.12	181	204	2	5.99	
1939	941.28	816	920	21	6.66	3
1941	1,497.83	1,278	1,441	57	7.34	8
1942	1,321.59	1,119	1,261	60	7.68	8
1943	3,799.03	3,190	3,596	203	8.02	25
1944	480.46	400	451	30	8.36	4
1945	7,388.06	6,103	6,880	508	8.70	58
1946	24,241.93	19,854	22,381	1,861	9.05	206
1947	1,212.46	985	1,110	102	9.40	11
1948	11,813.70	9,510	10,720	1,093	9.75	112
1949	155,416.10	124,022	139,805	15,611	10.10	1,546

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	248,986	280,671	34,103	10.45	3,263
1951	117,565.93	92,148	103,874	13,691	10.81	1,267
1952	14,011.46	10,881	12,266	1,746	11.17	156
1953	64,035.02	49,269	55,539	8,496	11.53	737
1954	82,747.60	63,070	71,096	11,652	11.89	980
1955	21,708.32	16,385	18,470	3,238	12.26	264
1956	33,265.27	24,862	28,026	5,239	12.63	415
1957	17,019.75	12,595	14,198	2,822	13.00	217
1958	16,398.95	12,011	13,539	2,859	13.38	214
1959	36,119.98	26,180	29,512	6,608	13.76	480
1960	28,812.28	20,664	23,294	5,519	14.14	390
1961	30,404.90	21,575	24,321	6,084	14.52	419
1962	27,753.65	19,478	21,957	5,797	14.91	389
1963	14,913.85	10,347	11,664	3,250	15.31	212
1964	4,880.13	3,348	3,774	1,106	15.70	70
1965	18,536.25	12,564	14,163	4,373	16.11	271
1966	5,038.93	3,375	3,804	1,234	16.51	75
1967	4,718.58	3,122	3,519	1,199	16.92	71
1968	4,278.86	2,795	3,151	1,128	17.34	65
1969	8,771.59	5,658	6,378	2,394	17.75	135
1970	5,741.53	3,654	4,119	1,623	18.18	89
1971	36,049.81	22,632	25,512	10,538	18.61	566
1973	11,871.49	7,246	8,168	3,703	19.48	190
1974	25,525.37	15,351	17,305	8,221	19.93	412
1975	87,663.74	51,932	58,541	29,123	20.38	1,429
1976	4,598.73	2,683	3,024	1,574	20.83	76
1977	8,040.17	4,617	5,205	2,836	21.29	133
1978	13,389.00	7,562	8,524	4,865	21.76	224
1979	6,024.51	3,345	3,771	2,254	22.24	101
1980	2,625.97	1,433	1,615	1,011	22.72	44
1981	3,896.41	2,088	2,354	1,543	23.21	66
1982	4,195.18	2,722	3,068	1,127	20.30	56
1984	107,312.77	67,811	76,440	30,872	20.68	1,493
1985	3,250.91	2,019	2,276	975	21.06	46
1987	11,800.00	7,056	7,954	3,846	21.85	176
1989	18,115.32	10,387	11,709	6,407	22.69	282
1990	3,722.71	2,097	2,364	1,359	22.86	59
1993	4,421.64	2,320	2,615	1,806	24.01	75
1995	3,605.96	1,794	2,022	1,584	24.76	64
1996	28,053.64	13,516	15,236	12,818	25.28	507
1998	37,254.30	16,899	19,050	18,205	25.90	703
1999	24,770.91	10,815	12,191	12,580	26.45	476

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	10,092	11,376	12,583	26.80	470
2001	34,304.98	13,900	15,669	18,636	27.16	686
2002	6,262.15	2,433	2,743	3,520	27.55	128
2003	8,507.00	3,158	3,560	4,947	27.95	177
2004	14,150.50	5,001	5,637	8,513	28.36	300
2005	14,063.28	4,711	5,311	8,753	28.79	304
2006	17,523.06	5,558	6,265	11,258	29.06	387
2007	55,195.64	16,421	18,511	36,685	29.52	1,243
2008	20,558.92	5,699	6,424	14,135	29.99	471
2011	27,987.49	5,995	6,758	21,230	31.18	681
2013	103,921.61	17,563	19,798	84,124	31.96	2,632
2014	188,343.09	27,347	30,827	157,516	32.38	4,865
	2,178,846.81	1,338,534	1,495,991	682,856		31,682

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	4,067	4,142			
1924	97.67	95	98			
1925	10,856.10	10,433	10,856			
1927	2,720.18	2,577	2,720			
1930	189.29	176	189			
1933	847.72	769	848			
1936	544.45	483	544			
1938	32.84	29	33			
1941	131.25	112	131			
1952	9,309.40	7,230	9,292	17	11.17	2
1956	5,775.22	4,316	5,547	228	12.63	18
1957	69,144.98	51,167	65,760	3,385	13.00	260
1958	4,263.84	3,123	4,014	250	13.38	19
1959	1,740.26	1,261	1,621	120	13.76	9
1960	10,837.04	7,772	9,989	848	14.14	60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	10,878	13,980	1,350	14.52	93
1962	44,412.35	31,169	40,058	4,354	14.91	292
1963	61,579.91	42,724	54,909	6,671	15.31	436
1964	34,514.99	23,677	30,430	4,085	15.70	260
1965	24,530.54	16,627	21,369	3,162	16.11	196
1966	16,505.84	11,056	14,209	2,297	16.51	139
1967	43,814.66	28,988	37,255	6,559	16.92	388
1968	27,948.53	18,256	23,463	4,486	17.34	259
1969	33,413.01	21,551	27,697	5,716	17.75	322
1970	109,477.63	69,672	89,542	19,935	18.18	1,097
1971	28,682.10	18,007	23,143	5,540	18.61	298
1972	14,929.02	9,244	11,880	3,049	19.04	160
1973	43,388.65	26,484	34,037	9,351	19.48	480
1974	6,679.10	4,017	5,163	1,516	19.93	76
1975	2,388.78	1,415	1,819	570	20.38	28
1976	325.75	190	244	82	20.83	4
1977	310.42	178	229	82	21.29	4
1978	5,350.19	3,022	3,884	1,466	21.76	67
1980	6,278.95	3,426	4,403	1,876	22.72	83
1981	51,214.65	27,441	35,267	15,948	23.21	687
1982	55,560.11	36,047	46,328	9,233	20.30	455
1983	28,861.79	18,437	23,695	5,167	20.64	250
1984	5,806.34	3,669	4,715	1,091	20.68	53
1985	10,388.00	6,451	8,291	2,097	21.06	100
1986	10,162.46	6,196	7,963	2,199	21.45	103
1987	22,171.50	13,259	17,040	5,131	21.85	235
1988	9,500.30	5,566	7,153	2,347	22.26	105
1989	21,764.75	12,480	16,039	5,725	22.69	252
1990	17,697.49	9,971	12,815	4,883	22.86	214
1991	2,527.62	1,390	1,786	741	23.32	32
1992	778.74	418	537	242	23.78	10
1993	14,187.04	7,444	9,567	4,620	24.01	192
1994	30,706.90	15,661	20,127	10,579	24.50	432
1995	14,521.42	7,223	9,283	5,238	24.76	212
1996	64,620.77	31,134	40,013	24,607	25.28	973
1997	90,222.73	42,224	54,266	35,957	25.58	1,406
1998	90,466.61	41,036	52,739	37,727	25.90	1,457
1999	26,987.42	11,783	15,143	11,844	26.45	448
2000	22,242.63	9,369	12,041	10,202	26.80	381
2001	27,792.71	11,262	14,474	13,319	27.16	490
2002	74,704.50	29,023	37,300	37,404	27.55	1,358
2003	35,723.93	13,261	17,043	18,681	27.95	668

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	12,600.58	4,453	5,723	6,878	28.36	243
2005	1,094.30	367	472	623	28.79	22
2006	2,275.29	722	928	1,347	29.06	46
2007	50,329.62	14,973	19,243	31,086	29.52	1,053
2008	4,380.00	1,214	1,560	2,820	29.99	94
2009	6,511.91	1,675	2,153	4,359	30.32	144
2010	2,023.74	477	613	1,411	30.82	46
2014	1,151,651.74	167,220	214,911	936,741	32.38	28,930
	2,605,081.92	991,147	1,267,839	1,337,243		46,141

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	258	266			
1926	212.80	203	213			
1928	13,724.13	12,909	13,724			
1929	894.16	835	894			
1931	38.28	35	38			
1937	572.62	504	573			
1938	4,600.60	4,019	4,601			
1946	12.36	10	12			
1948	432.79	348	433			
1949	6,857.71	5,472	6,858			
1950	1,464.38	1,158	1,464			
1951	23,781.96	18,640	23,782			
1953	8.07	6	8			
1954	1,809.10	1,379	1,809			
1955	0.60			1	12.26	
1956	768.66	574	769			
1957	123.78	92	124			
1958	1,865.14	1,366	1,865			
1960	2,255.90	1,618	2,256			
1961	2,692.32	1,910	2,692			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1962	2,889.36	2,028	2,889			
1963	2,147.00	1,490	2,139	8	15.31	1
1964	1,552.28	1,065	1,529	23	15.70	1
1965	251.74	171	246	6	16.11	
1966	898.68	602	864	34	16.51	2
1967	2,957.44	1,957	2,810	148	16.92	9
1968	6,310.72	4,122	5,918	392	17.34	23
1969	8,455.01	5,453	7,829	626	17.75	35
1970	1,245.94	793	1,139	107	18.18	6
1971	15,473.04	9,714	13,947	1,526	18.61	82
1972	1,369.67	848	1,218	152	19.04	8
1973	1,726.18	1,054	1,513	213	19.48	11
1974	486.52	293	421	66	19.93	3
1975	909.12	539	774	135	20.38	7
1976	1,641.93	958	1,376	266	20.83	13
1978	1,522.09	860	1,235	287	21.76	13
1981	1,579.82	846	1,215	365	23.21	16
1985	1,166.22	724	1,040	127	21.06	6
1986	57,181.74	34,864	50,058	7,124	21.45	332
1987	5,760.94	3,445	4,946	815	21.85	37
1989	3,798.31	2,178	3,127	671	22.69	30
1990	1,768.35	996	1,430	338	22.86	15
1991	2,041.00	1,123	1,612	429	23.32	18
1992	2,626.45	1,408	2,022	605	23.78	25
1995	422.40	210	302	121	24.76	5
1996	825.00	397	570	255	25.28	10
1997	2,848.85	1,333	1,914	935	25.58	37
1998	2,075.00	941	1,351	724	25.90	28
2003	2,542.54	944	1,355	1,187	27.95	42
2005	5,268.60	1,765	2,534	2,734	28.79	95
2006	3,944.55	1,251	1,796	2,148	29.06	74
2007	1,852.48	551	791	1,061	29.52	36
2011	2,856.60	612	879	1,978	31.18	63
2012	17,301.02	3,322	4,770	12,531	31.56	397
2016	21,621.02	2,067	2,968	18,653	33.13	563

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2017	68,032.91	4,728	6,789	61,244	33.47	1,830
2018	183,593.64	7,784	11,176	172,417	33.84	5,095
2019	26,951.17	388	557	26,394	34.10	774
	541,895.80	168,779	225,049	316,847		9,742
	5,325,824.53	2,498,460	2,988,879	2,336,946		87,565
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.7	1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1922	767.59	670	706	61	9.30	7
1924	147,951.83	128,110	135,050	12,902	9.79	1,318
1925	28,105.70	24,236	25,549	2,557	10.05	254
1926	331,688.63	284,844	300,275	31,414	10.31	3,047
1927	42,697.33	36,515	38,493	4,204	10.57	398
1928	135,594.19	115,460	121,715	13,879	10.84	1,280
1929	152,019.56	128,862	135,843	16,177	11.12	1,455
1930	333,554.59	281,467	296,715	36,839	11.40	3,231
1931	202,205.56	169,824	179,024	23,182	11.69	1,983
1932	21,878.33	18,285	19,276	2,603	11.99	217
1933	13,103.50	10,896	11,486	1,617	12.30	131
1934	20,883.61	17,276	18,212	2,672	12.61	212
1935	15,372.75	12,648	13,333	2,040	12.94	158
1936	13,036.28	10,667	11,245	1,791	13.27	135
1937	11,928.57	9,705	10,231	1,698	13.61	125
1938	8,375.71	6,773	7,140	1,236	13.97	88
1939	22,174.68	17,822	18,787	3,387	14.33	236
1940	20,872.58	16,667	17,570	3,303	14.71	225
1941	40,333.56	31,991	33,724	6,609	15.10	438
1942	31,200.90	24,576	25,907	5,294	15.50	342
1943	4,306.05	3,368	3,550	756	15.91	48
1944	5,667.72	4,400	4,638	1,029	16.33	63
1945	11,551.58	8,898	9,380	2,172	16.77	130
1946	361,199.59	275,996	290,948	70,252	17.22	4,080
1947	67,585.50	51,226	54,001	13,584	17.67	769
1948	127,036.43	95,469	100,641	26,396	18.14	1,455
1949	143,864.00	107,148	112,953	30,911	18.63	1,659
1950	1,742,475.89	1,286,087	1,355,759	386,717	19.12	20,226
1951	375,963.89	274,867	289,758	86,206	19.63	4,392
1952	679,896.09	492,224	518,890	161,006	20.15	7,990
1953	758,378.74	543,538	572,984	185,395	20.68	8,965
1954	1,400,404.64	993,335	1,047,148	353,257	21.22	16,647
1955	1,203,456.08	844,561	890,314	313,142	21.77	14,384
1956	1,823,406.18	1,265,644	1,334,209	489,197	22.33	21,908
1957	1,532,350.43	1,051,438	1,108,398	423,952	22.91	18,505
1958	3,024,538.61	2,051,303	2,162,430	862,109	23.49	36,701
1959	1,824,585.52	1,222,472	1,288,698	535,888	24.09	22,245
1960	2,946,160.65	1,949,710	2,055,333	890,827	24.69	36,080
1961	1,797,760.97	1,174,459	1,238,084	559,677	25.31	22,113
1962	1,924,840.11	1,241,118	1,308,354	616,486	25.93	23,775
1963	2,359,706.35	1,501,151	1,582,474	777,232	26.56	29,263
1964	2,294,556.25	1,439,283	1,517,254	777,302	27.21	28,567

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,894,802.52	1,790,030	1,887,003	1,007,800	27.86	36,174
1966	3,032,677.14	1,847,871	1,947,977	1,084,700	28.52	38,033
1967	3,206,861.81	1,924,566	2,028,827	1,178,035	29.19	40,357
1968	3,599,502.18	2,126,658	2,241,867	1,357,635	29.87	45,451
1969	3,987,897.54	2,319,002	2,444,631	1,543,266	30.55	50,516
1970	3,366,485.49	1,925,798	2,030,126	1,336,360	31.24	42,777
1971	3,181,047.66	1,788,799	1,885,705	1,295,343	31.95	40,543
1972	3,088,610.13	1,707,198	1,799,683	1,288,927	32.65	39,477
1973	2,927,720.34	1,589,401	1,675,505	1,252,215	33.37	37,525
1974	3,131,888.89	1,668,921	1,759,333	1,372,556	34.10	40,251
1975	2,309,840.28	1,207,769	1,273,198	1,036,642	34.83	29,763
1976	2,020,450.80	1,036,249	1,092,387	928,064	35.56	26,099
1977	2,542,017.31	1,277,618	1,346,831	1,195,186	36.31	32,916
1978	2,489,129.33	1,225,473	1,291,862	1,197,268	37.06	32,306
1979	4,563,247.28	2,199,120	2,318,255	2,244,993	37.82	59,360
1980	9,542,705.47	4,499,481	4,743,235	4,799,470	38.58	124,403
1981	6,548,526.81	3,017,692	3,181,172	3,367,355	39.36	85,553
1982	7,019,231.99	3,632,453	3,829,237	3,189,995	34.96	91,247
1983	1,675,740.17	850,271	896,333	779,407	35.44	21,992
1984	2,329,809.47	1,149,528	1,211,802	1,118,007	36.45	30,672
1985	3,065,417.99	1,480,597	1,560,807	1,504,611	36.93	40,742
1986	4,896,426.06	2,313,072	2,438,380	2,458,046	37.42	65,688
1987	2,065,929.97	946,609	997,890	1,068,040	38.43	27,792
1988	4,174,054.06	1,867,054	1,968,199	2,205,855	38.92	56,677
1989	3,575,609.83	1,559,681	1,644,175	1,931,435	39.43	48,984
1990	3,326,488.96	1,413,093	1,489,646	1,836,843	39.94	45,990
1991	3,162,041.11	1,297,702	1,368,003	1,794,038	40.94	43,821
1992	2,429,379.51	968,837	1,021,323	1,408,057	41.46	33,962
1993	1,065,107.34	412,090	434,414	630,693	41.99	15,020
1994	925,318.07	344,496	363,159	562,159	42.99	13,077
1995	5,085,197.80	1,831,688	1,930,918	3,154,280	43.52	72,479
1996	5,032,733.48	1,750,385	1,845,210	3,187,523	44.07	72,329
1997	1,954,507.86	655,151	690,643	1,263,865	44.62	28,325
1998	2,324,873.93	744,890	785,244	1,539,630	45.61	33,756
1999	1,122,871.70	345,283	363,988	758,883	46.17	16,437
2000	2,578,627.30	759,148	800,274	1,778,353	46.73	38,056
2001	2,873,210.44	807,947	851,717	2,021,494	47.29	42,747
2002	1,055,807.86	282,745	298,062	757,745	47.86	15,833
2003	3,326,926.23	839,716	885,207	2,441,720	48.86	49,974
2004	1,756,922.59	419,377	442,096	1,314,826	49.44	26,594
2005	1,033,426.97	232,314	244,899	788,528	50.01	15,767
2006	2,690,213.29	566,559	597,252	2,092,962	50.60	41,363

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2007	919,294.64	180,366	190,137	729,158	51.20	14,241
2008	2,253,682.11	409,494	431,678	1,822,004	51.79	35,181
2009	2,539,891.50	424,162	447,140	2,092,751	52.39	39,946
2010	2,273,506.64	345,573	364,294	1,909,213	53.00	36,023
2011	1,864,593.58	255,076	268,894	1,595,699	53.61	29,765
2012	2,659,556.90	324,998	342,604	2,316,953	53.85	43,026
2013	3,404,401.99	362,909	382,569	3,021,833	54.48	55,467
2014	4,935,794.92	450,638	475,051	4,460,744	54.74	81,490
2015	9,557,420.43	718,718	757,654	8,799,767	55.38	158,898
2016	12,500,460.45	743,777	784,070	11,716,390	55.32	211,793
2017	23,598,477.55	1,014,735	1,069,707	22,528,770	55.64	404,902
2018	18,227,109.65	484,841	511,107	17,716,003	54.99	322,168
2019	10,898,571.66	102,447	107,997	10,790,575	52.97	203,711
	256,615,483.70	85,665,055	90,305,857	166,309,627		3,762,684

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

1876	34.96	35	35			
1885	1.79	2	2			
1892	40.00	39	39	1	2.09	
1894	1,247.34	1,202	1,209	38	2.63	14
1895	77.49	74	74	3	2.90	1
1896	935.36	895	900	35	3.18	11
1897	1,950.12	1,858	1,869	81	3.45	23
1898	244.83	232	233	11	3.72	3
1899	579.86	548	551	29	4.00	7
1900	931.91	878	883	49	4.26	12
1901	3,054.94	2,866	2,883	172	4.51	38
1902	439.97	411	413	27	4.76	6
1903	552.71	515	518	35	4.99	7
1904	358.50	333	335	24	5.22	5
1905	2,909.77	2,693	2,709	201	5.45	37
1906	4,412.89	4,070	4,094	319	5.67	56
1907	11,525.55	10,596	10,658	868	5.89	147
1908	23,510.31	21,542	21,668	1,842	6.11	301
1909	465.34	425	427	38	6.32	6
1910	9,218.19	8,392	8,441	777	6.54	119
1911	1,085.73	985	991	95	6.76	14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1912	1,172.98	1,061	1,067	106	6.98	15
1913	2,580.02	2,326	2,340	240	7.20	33
1914	836.21	751	755	81	7.42	11
1915	672.40	602	606	67	7.65	9
1916	382.63	341	343	40	7.88	5
1917	1,668.29	1,483	1,492	177	8.11	22
1918	1,472.92	1,305	1,313	160	8.34	19
1919	3,564.53	3,146	3,164	400	8.58	47
1920	8,474.93	7,452	7,496	979	8.81	111
1921	43,938.60	38,492	38,717	5,221	9.05	577
1922	28,460.73	24,835	24,980	3,480	9.30	374
1923	41,147.62	35,770	35,979	5,168	9.54	542
1924	51,963.98	44,995	45,258	6,706	9.79	685
1925	55,628.18	47,970	48,251	7,378	10.05	734
1926	13,993.15	12,017	12,087	1,906	10.31	185
1927	40,022.56	34,228	34,428	5,594	10.57	529
1928	12,598.80	10,728	10,791	1,808	10.84	167
1929	2,703.28	2,291	2,304	399	11.12	36
1930	118,465.91	99,966	100,551	17,915	11.40	1,571
1931	240,149.36	201,692	202,872	37,277	11.69	3,189
1932	7,156.25	5,981	6,016	1,140	11.99	95
1933	12,589.08	10,468	10,529	2,060	12.30	167
1934	2,768.95	2,291	2,304	465	12.61	37
1935	3,095.49	2,547	2,562	534	12.94	41
1936	21,936.82	17,949	18,054	3,883	13.27	293
1937	4,546.25	3,699	3,721	826	13.61	61
1938	3,643.01	2,946	2,963	680	13.97	49
1939	2,658.83	2,137	2,150	509	14.33	36
1940	13,269.63	10,596	10,658	2,612	14.71	178
1941	6,237.32	4,947	4,976	1,261	15.10	84
1942	5,183.04	4,083	4,107	1,076	15.50	69
1943	2,526.04	1,975	1,987	539	15.91	34
1944	2,366.07	1,837	1,848	518	16.33	32
1945	1,901.27	1,464	1,473	429	16.77	26
1946	74,625.47	57,022	57,356	17,270	17.22	1,003
1947	15,125.48	11,464	11,531	3,594	17.67	203
1948	8,725.43	6,557	6,595	2,130	18.14	117
1949	15,921.96	11,859	11,928	3,994	18.63	214
1950	9,197.22	6,788	6,828	2,370	19.12	124
1951	17,197.37	12,573	12,647	4,551	19.63	232
1952	180,500.91	130,677	131,442	49,059	20.15	2,435
1953	448,405.08	321,376	323,256	125,149	20.68	6,052

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1954	10,976.73	7,786	7,832	3,145	21.22	148
1955	110,364.13	77,451	77,904	32,460	21.77	1,491
1956	633,505.13	439,722	442,295	191,210	22.33	8,563
1957	1,625,211.72	1,115,155	1,121,680	503,532	22.91	21,979
1958	182,523.34	123,791	124,515	58,008	23.49	2,469
1959	1,162,335.08	778,765	783,321	379,014	24.09	15,733
1960	650,134.19	430,246	432,763	217,371	24.69	8,804
1961	1,322,536.35	864,000	869,055	453,481	25.31	17,917
1962	1,039,257.75	670,103	674,024	365,234	25.93	14,085
1963	1,851,524.72	1,177,866	1,184,758	666,767	26.56	25,104
1964	3,055,211.54	1,916,412	1,927,625	1,127,587	27.21	41,440
1965	2,333,622.64	1,443,019	1,451,462	882,161	27.86	31,664
1966	2,146,435.43	1,307,866	1,315,518	830,917	28.52	29,135
1967	2,293,455.15	1,376,394	1,384,447	909,008	29.19	31,141
1968	3,376,081.41	1,994,656	2,006,326	1,369,755	29.87	45,857
1969	3,174,986.03	1,846,286	1,857,088	1,317,898	30.55	43,139
1970	2,505,013.55	1,432,993	1,441,377	1,063,636	31.24	34,047
1971	2,304,551.55	1,295,918	1,303,500	1,001,051	31.95	31,332
1972	3,398,906.24	1,878,711	1,889,703	1,509,203	32.65	46,224
1973	1,318,866.63	715,986	720,175	598,691	33.37	17,941
1974	579,451.12	308,778	310,585	268,867	34.10	7,885
1975	637,226.34	333,193	335,142	302,084	34.83	8,673
1976	429,431.18	220,247	221,536	207,896	35.56	5,846
1977	613,253.62	308,221	310,024	303,229	36.31	8,351
1978	593,471.89	292,184	293,894	299,578	37.06	8,084
1979	1,015,825.10	489,546	492,410	523,415	37.82	13,840
1980	1,099,118.10	518,245	521,277	577,841	38.58	14,978
1981	3,057,727.26	1,409,062	1,417,306	1,640,421	39.36	41,677
1982	4,837,125.69	2,503,213	2,517,859	2,319,267	34.96	66,341
1983	858,541.96	435,624	438,173	420,369	35.44	11,861
1984	1,870,693.49	923,000	928,400	942,293	36.45	25,852
1985	1,849,906.92	893,505	898,733	951,174	36.93	25,756
1986	1,672,861.56	790,260	794,884	877,978	37.42	23,463
1987	2,024,348.41	927,556	932,983	1,091,365	38.43	28,399
1988	1,974,847.41	883,349	888,517	1,086,330	38.92	27,912
1989	1,598,479.52	697,257	701,337	897,143	39.43	22,753
1990	1,301,253.54	552,773	556,007	745,246	39.94	18,659
1991	836,294.01	343,215	345,223	491,071	40.94	11,995
1992	2,823,379.39	1,125,964	1,132,552	1,690,828	41.46	40,782
1993	868,087.35	335,863	337,828	530,259	41.99	12,628
1994	1,548,846.74	576,636	580,010	968,837	42.99	22,536
1995	1,220,931.57	439,780	442,353	778,578	43.52	17,890

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1996	8,916,869.66	3,101,287	3,119,432	5,797,437	44.07	131,551
1997	7,813,296.45	2,619,017	2,634,340	5,178,956	44.62	116,068
1998	3,552,589.86	1,138,250	1,144,910	2,407,680	45.61	52,788
1999	442,805.93	136,163	136,960	305,846	46.17	6,624
2000	8,093,750.76	2,382,800	2,396,741	5,697,009	46.73	121,913
2001	2,154,252.96	605,776	609,320	1,544,933	47.29	32,669
2002	5,047,637.11	1,351,757	1,359,666	3,687,971	47.86	77,057
2003	1,734,192.01	437,710	440,271	1,293,921	48.86	26,482
2004	2,013,525.16	480,628	483,440	1,530,085	49.44	30,948
2005	2,726,422.57	612,900	616,486	2,109,937	50.01	42,190
2006	1,217,319.42	256,367	257,867	959,452	50.60	18,962
2007	914,328.73	179,391	180,441	733,888	51.20	14,334
2008	2,763,759.69	502,175	505,113	2,258,647	51.79	43,612
2009	646,433.32	107,954	108,586	537,848	52.39	10,266
2010	2,398,378.44	364,554	366,687	2,031,691	53.00	38,334
2011	1,324,427.59	181,182	182,242	1,142,186	53.61	21,305
2012	2,649,995.56	323,829	325,724	2,324,272	53.85	43,162
2013	4,762,051.33	507,635	510,605	4,251,446	54.48	78,037
2014	15,728,917.54	1,436,050	1,444,452	14,284,465	54.74	260,951
2015	16,768,513.53	1,260,992	1,268,370	15,500,144	55.38	279,887
2016	11,956,961.28	711,439	715,602	11,241,360	55.32	203,206
2017	7,833,601.96	336,845	338,816	7,494,786	55.64	134,701
2018	60,820,814.40	1,617,834	1,627,300	59,193,515	54.99	1,076,441
2019	5,495,383.37	51,657	51,959	5,443,424	52.97	102,764
	247,175,881.72	58,166,067	58,506,388	188,669,494		3,919,876

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

1903	542.65	506	543
1904	278.21	258	278
1905	17.02	16	17
1906	175.58	162	176
1908	16.94	16	17
1909	59.38	54	59
1910	474.52	432	475
1911	4.16	4	4
1912	75.53	68	76
1913	997.50	899	998

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1914	23.46	21	23			
1915	258.93	232	259			
1916	85.45	76	85			
1918	100.00	89	100			
1919	146.35	129	146			
1921	55.23	48	55			
1923	9,519.11	8,275	9,519			
1924	1,060.24	918	1,058	2	9.79	
1925	6,283.14	5,418	6,245	38	10.05	4
1926	4,581.08	3,934	4,534	47	10.31	5
1927	8,190.86	7,005	8,074	117	10.57	11
1928	26,201.23	22,311	25,715	486	10.84	45
1929	96.87	82	95	2	11.12	
1930	197.44	167	192	5	11.40	
1931	5.86	5	6			
1932	56,310.34	47,061	54,242	2,069	11.99	173
1933	178.90	149	172	7	12.30	1
1934	13.05	11	13			
1935	88.50	73	84	4	12.94	
1936	602.04	493	568	34	13.27	3
1937	105.59	86	99	6	13.61	
1938	308.89	250	288	21	13.97	2
1939	466.82	375	432	35	14.33	2
1940	964.47	770	887	77	14.71	5
1941	1,003.43	796	917	86	15.10	6
1942	1,254.63	988	1,139	116	15.50	7
1944	531.32	412	475	56	16.33	3
1945	861.83	664	765	97	16.77	6
1946	4,405.29	3,366	3,880	526	17.22	31
1947	4,354.87	3,301	3,805	550	17.67	31
1948	2,295.39	1,725	1,988	307	18.14	17
1949	66,856.21	49,794	57,392	9,464	18.63	508
1950	9,757.99	7,202	8,301	1,457	19.12	76
1951	20,244.13	14,800	17,058	3,186	19.63	162
1952	23,694.11	17,154	19,771	3,923	20.15	195
1953	33,943.29	24,327	28,039	5,904	20.68	285
1954	26,108.31	18,519	21,345	4,764	21.22	225
1955	26,862.21	18,851	21,727	5,135	21.77	236
1956	38,417.33	26,666	30,735	7,682	22.33	344
1957	74,005.87	50,780	58,528	15,478	22.91	676
1958	35,924.11	24,364	28,082	7,843	23.49	334
1959	64,037.17	42,905	49,452	14,585	24.09	605

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1960	74,863.67	49,543	57,103	17,761	24.69	719
1961	158,829.72	103,762	119,595	39,235	25.31	1,550
1962	232,516.73	149,924	172,800	59,717	25.93	2,303
1963	511,655.76	325,495	375,161	136,495	26.56	5,139
1964	598,859.69	375,641	432,958	165,901	27.21	6,097
1965	350,669.75	216,840	249,927	100,743	27.86	3,616
1966	760,237.12	463,228	533,910	226,327	28.52	7,936
1967	510,433.25	306,331	353,073	157,361	29.19	5,391
1968	631,028.27	372,824	429,712	201,317	29.87	6,740
1969	469,207.29	272,849	314,482	154,726	30.55	5,065
1970	373,889.75	213,884	246,520	127,370	31.24	4,077
1971	312,074.11	175,489	202,266	109,808	31.95	3,437
1972	245,102.24	135,478	156,150	88,952	32.65	2,724
1973	336,690.16	182,782	210,672	126,018	33.37	3,776
1974	327,806.07	174,681	201,335	126,471	34.10	3,709
1975	121,948.02	63,764	73,493	48,455	34.83	1,391
1976	265,138.45	135,984	156,733	108,405	35.56	3,049
1977	117,664.69	59,138	68,162	49,503	36.31	1,363
1978	357,847.46	176,179	203,061	154,786	37.06	4,177
1979	163,619.80	78,852	90,884	72,736	37.82	1,923
1980	226,156.73	106,635	122,906	103,251	38.58	2,676
1981	259,545.85	119,604	137,854	121,692	39.36	3,092
1982	245,112.69	126,846	146,201	98,912	34.96	2,829
1983	355,853.12	180,560	208,111	147,742	35.44	4,169
1984	139,458.88	68,809	79,308	60,151	36.45	1,650
1985	405,602.23	195,906	225,798	179,804	36.93	4,869
1986	654,511.28	309,191	356,369	298,142	37.42	7,967
1987	152,641.27	69,940	80,612	72,029	38.43	1,874
1988	173,910.98	77,790	89,660	84,251	38.92	2,165
1989	395,645.14	172,580	198,913	196,732	39.43	4,989
1990	99,522.53	42,277	48,728	50,795	39.94	1,272
1991	536,756.61	220,285	253,897	282,859	40.94	6,909
1992	1,309,511.04	522,233	601,918	707,593	41.46	17,067
1993	701,948.74	271,584	313,024	388,925	41.99	9,262
1995	2,415.91	870	1,003	1,413	43.52	32
1996	515,042.15	179,132	206,465	308,577	44.07	7,002
1997	771,380.50	258,567	298,021	473,360	44.62	10,609
1998	1,034,222.00	331,365	381,926	652,296	45.61	14,302
1999	382,082.31	117,490	135,417	246,665	46.17	5,343
2000	3,620,586.86	1,065,901	1,228,542	2,392,045	46.73	51,189
2001	455,321.85	128,037	147,574	307,748	47.29	6,508
2002	1,551,715.27	415,549	478,956	1,072,760	47.86	22,415

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2003	365,925.90	92,360	106,453	259,473	48.86	5,311
2004	4,265,032.21	1,018,063	1,173,405	3,091,628	49.44	62,533
2005	6,364,866.94	1,430,822	1,649,145	4,715,722	50.01	94,296
2006	2,598,945.02	547,338	630,854	1,968,091	50.60	38,895
2007	1,067,695.29	209,482	241,446	826,249	51.20	16,138
2008	188,448.37	34,241	39,466	148,983	51.79	2,877
2009	3,191,548.84	532,989	614,315	2,577,233	52.39	49,193
2010	953,805.62	144,978	167,100	786,706	53.00	14,844
2011	2,263,978.57	309,712	356,970	1,907,009	53.61	35,572
2012	504,910.56	61,700	71,115	433,796	53.85	8,056
2013	946,677.52	100,916	116,314	830,363	54.48	15,242
2014	488,857.58	44,633	51,443	437,414	54.74	7,991
2015	2,367,156.30	178,010	205,172	2,161,985	55.38	39,039
2016	9,569,265.35	569,371	656,249	8,913,017	55.32	161,117
2017	7,614,595.63	327,428	377,389	7,237,207	55.64	130,072
2018	4,991,637.87	132,778	153,038	4,838,600	54.99	87,991
2019	3,342,081.67	31,416	36,210	3,305,872	52.97	62,410
	72,547,498.01	15,187,063	17,504,211	55,043,287		1,097,947
	576,338,863.43	159,018,185	166,316,456	410,022,408		8,780,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1860	2,084.36	2,084	2,084			
1865	115.10	115	115			
1868	34.74	35	35			
1869	143.65	144	144			
1870	2,215.24	2,215	2,215			
1871	451.77	452	452			
1872	1,233.06	1,233	1,233			
1873	3,032.79	3,033	3,033			
1874	2.09	2	2			
1875	178.15	178	178			
1876	1,155.91	1,156	1,156			
1877	1,296.63	1,297	1,297			
1878	1,252.79	1,253	1,253			
1879	17.55	18	18			
1880	530.96	531	531			
1881	458.02	458	458			
1882	1,464.96	1,465	1,465			
1883	1,659.92	1,660	1,660			
1884	45.32	45	45			
1885	969.80	970	970			
1886	2,580.45	2,580	2,580			
1887	559.22	559	559			
1888	2,311.28	2,311	2,311			
1889	1,326.91	1,325	1,327			
1890	1,763.84	1,752	1,764			
1891	3,422.39	3,384	3,422			
1892	1,278.84	1,258	1,279			
1893	2,840.45	2,781	2,840			
1894	1,118.46	1,089	1,118			
1895	2,934.99	2,843	2,935			
1896	4,105.38	3,955	4,105			
1897	2,281.81	2,187	2,282			
1898	4,715.61	4,494	4,716			
1899	6,484.29	6,150	6,484			
1900	24,173.04	22,827	24,085	88	3.62	24
1901	9,387.61	8,830	9,316	71	3.86	18
1902	4,555.32	4,271	4,506	49	4.06	12
1903	13,537.74	12,653	13,350	188	4.25	44
1904	12,414.47	11,572	12,210	205	4.41	46
1905	12,103.70	11,254	11,874	230	4.56	50
1906	7,772.02	7,211	7,608	164	4.69	35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1907	11,171.53	10,343	10,913	259	4.82	54
1908	19,723.96	18,221	19,225	499	4.95	101
1909	12,540.84	11,564	12,201	340	5.06	67
1910	15,702.08	14,451	15,247	455	5.17	88
1911	13,205.11	12,131	12,799	406	5.28	77
1912	19,658.84	18,031	19,024	634	5.37	118
1913	6,787.38	6,215	6,557	230	5.47	42
1914	8,996.17	8,224	8,677	319	5.56	57
1915	25,083.85	22,899	24,161	923	5.64	164
1916	19,560.44	17,828	18,810	750	5.73	131
1917	21,366.72	19,450	20,522	845	5.80	146
1918	14,476.26	13,159	13,884	592	5.88	101
1919	25,688.74	23,320	24,605	1,084	5.95	182
1920	32,303.87	29,287	30,901	1,403	6.02	233
1921	28,981.60	26,245	27,691	1,291	6.08	212
1922	70,802.93	64,032	67,560	3,243	6.15	527
1923	57,720.69	52,139	55,012	2,709	6.21	436
1924	147,140.35	132,778	140,093	7,047	6.26	1,126
1925	99,043.68	89,266	94,184	4,860	6.32	769
1926	93,846.00	84,490	89,145	4,701	6.37	738
1927	79,343.51	71,357	75,288	4,055	6.42	632
1928	57,124.23	51,318	54,145	2,979	6.47	460
1929	79,473.62	71,315	75,244	4,230	6.52	649
1930	43,880.31	39,337	41,504	2,376	6.56	362
1931	7,153.94	6,406	6,759	395	6.61	60
1932	5,124.96	4,584	4,837	288	6.65	43
1933	5,025.60	4,491	4,738	287	6.69	43
1934	1,579.90	1,410	1,488	92	6.73	14
1935	5,950.08	5,306	5,598	352	6.76	52
1936	8,538.59	7,606	8,025	514	6.80	76
1937	7,846.90	6,983	7,368	479	6.83	70
1938	5,631.47	5,005	5,281	351	6.87	51
1939	14,650.10	13,008	13,725	925	6.90	134
1940	8,909.89	7,902	8,337	573	6.93	83
1941	20,999.30	18,604	19,629	1,370	6.96	197
1942	1,140.05	1,009	1,065	75	6.99	11
1943	4,533.41	4,007	4,228	306	7.02	44
1944	4,160.15	3,672	3,874	286	7.05	41
1945	1,168.62	1,030	1,087	82	7.08	12
1946	12,591.90	11,089	11,700	892	7.10	126
1947	34,587.09	30,419	32,095	2,492	7.13	350

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1948	50,733.77	44,566	47,021	3,712	7.15	519
1949	28,173.08	24,712	26,074	2,100	7.18	292
1950	79,671.87	69,793	73,638	6,034	7.20	838
1951	65,838.12	57,597	60,770	5,068	7.22	702
1952	70,088.87	61,230	64,603	5,485	7.24	758
1953	128,247.79	111,853	118,016	10,232	7.27	1,407
1954	81,250.38	70,758	74,656	6,594	7.29	905
1955	94,960.82	82,567	87,116	7,845	7.31	1,073
1956	120,216.93	104,359	110,109	10,108	7.33	1,379
1957	119,091.58	103,208	108,894	10,197	7.35	1,387
1958	95,158.46	82,341	86,878	8,281	7.36	1,125
1959	127,751.87	110,341	116,420	11,332	7.38	1,536
1960	6,343.84	5,469	5,770	574	7.40	78
1961	53.38	46	49	5	7.42	1
1962	12,001.03	10,307	10,875	1,126	7.43	152
1963	8,450.57	7,242	7,641	810	7.45	109
1968	316.24	268	283	33	7.52	4
2012	6,038.58	2,971	3,135	2,904	7.74	375
2014	12,604.89	5,234	5,522	7,083	7.75	914
2016	12.44	4	4	8	7.71	1
2019	258,614.66	16,344	17,244	241,370	7.41	32,574
	2,658,844.46	2,144,771	2,260,961	397,883		55,237

PNG

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

1886	390.36	390	390			
1892	309.04	304	306	3	1.04	3
1902	1,095.40	1,027	1,033	62	4.06	15
1903	1,610.06	1,505	1,514	96	4.25	23
1904	3,028.69	2,823	2,840	189	4.41	43
1905	87.14	81	81	6	4.56	1
1906	9,438.82	8,757	8,808	630	4.69	134
1907	941.05	871	876	65	4.82	13
1908	1,745.41	1,612	1,621	124	4.95	25
1909	115.53	107	108	8	5.06	2
1910	2,112.89	1,945	1,956	156	5.17	30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1911	22,480.93	20,652	20,773	1,708	5.28	323
1912	12,089.07	11,088	11,153	936	5.37	174
1913	768.37	704	708	60	5.47	11
1915	21.59	20	20	1	5.64	
1918	573.40	521	524	49	5.88	8
1919	290.29	264	266	25	5.95	4
1922	56.36	51	51	5	6.15	1
1923	297.99	269	271	27	6.21	4
1943	508.36	449	452	57	7.02	8
1946	16.73	15	15	2	7.10	
1950	150.52	132	133	18	7.20	2
1952	110,008.97	96,104	96,668	13,341	7.24	1,843
	168,136.97	149,691	150,567	17,570		2,667
	2,826,981.43	2,294,462	2,411,528	415,453		57,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2						2.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	23,277.64	14,519	15,306	7,972	25.21	316
1973	52,716.73	32,322	34,073	18,644	25.92	719
1974	13,262.43	7,987	8,420	4,843	26.65	182
1975	50,325.19	29,752	31,364	18,961	27.39	692
1976	535,961.38	310,938	327,783	208,179	28.13	7,401
1977	481,351.10	273,797	288,630	192,721	28.89	6,671
1978	719,695.06	401,201	422,936	296,759	29.65	10,009
1979	588,621.24	321,370	338,780	249,841	30.42	8,213
1980	1,217,977.46	650,802	686,058	531,919	31.20	17,049
1981	1,518,694.18	793,578	836,569	682,125	31.99	21,323
1982	2,126,337.01	1,196,065	1,260,860	865,477	29.17	29,670
1983	2,498,063.89	1,367,690	1,441,783	1,056,281	30.17	35,011
1984	3,451,891.48	1,850,214	1,950,447	1,501,444	30.73	48,859
1985	3,629,307.19	1,903,209	2,006,313	1,622,994	31.29	51,869
1986	4,584,271.01	2,349,897	2,477,200	2,107,071	31.86	66,135
1987	7,842,944.12	3,899,512	4,110,763	3,732,181	32.86	113,578
1988	11,098,862.44	5,384,058	5,675,733	5,423,129	33.44	162,175
1989	13,522,460.01	6,393,419	6,739,775	6,782,685	34.01	199,432
1990	15,190,707.35	6,945,191	7,321,439	7,869,269	35.02	224,708
1991	9,209,535.09	4,094,559	4,316,377	4,893,158	35.60	137,448
1992	7,197,018.18	3,107,672	3,276,026	3,920,992	36.19	108,345
1993	5,344,402.31	2,223,271	2,343,714	3,000,688	37.20	80,664
1994	9,568,601.17	3,855,189	4,064,039	5,504,562	37.79	145,662
1995	15,448,865.33	5,980,256	6,304,229	9,144,636	38.79	235,747
1996	9,437,667.30	3,525,913	3,716,925	5,720,742	39.40	145,196
1997	14,249,745.06	5,129,908	5,407,815	8,841,930	40.00	221,048
1998	10,058,846.37	3,460,243	3,647,698	6,411,149	41.00	156,369
1999	10,639,133.94	3,510,914	3,701,114	6,938,020	41.61	166,739
2000	11,069,891.35	3,496,979	3,686,424	7,383,468	42.23	174,839
2001	11,133,606.50	3,336,742	3,517,506	7,616,100	43.23	176,176
2002	10,270,578.07	2,929,169	3,087,853	7,182,725	43.85	163,802
2003	14,427,606.45	3,881,026	4,091,276	10,336,330	44.85	230,464
2004	13,505,296.94	3,433,046	3,619,027	9,886,270	45.48	217,376
2005	14,466,083.08	3,440,035	3,626,395	10,839,688	46.48	233,212
2006	15,096,596.26	3,363,522	3,545,737	11,550,859	47.10	245,241
2007	14,264,050.27	2,959,790	3,120,133	11,143,917	47.74	233,429
2008	12,066,043.12	2,303,408	2,428,192	9,637,851	48.74	197,740
2009	11,716,537.79	2,055,081	2,166,413	9,550,125	49.38	193,401
2010	12,212,607.22	1,936,920	2,041,850	10,170,757	50.38	201,881
2011	17,011,556.39	2,429,250	2,560,852	14,450,705	51.02	283,236
2012	22,712,859.04	2,861,820	3,016,856	19,696,003	52.02	378,624
2013	30,295,335.89	3,326,428	3,506,633	26,788,703	52.67	508,614

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,770,153.15	3,157,509	3,328,563	30,441,590	53.32	570,923
2015	31,887,273.22	2,455,320	2,588,334	29,298,939	53.98	542,774
2016	45,082,546.28	2,695,936	2,841,985	42,240,561	54.98	768,290
2017	39,754,979.16	1,709,464	1,802,072	37,952,907	55.64	682,116
2018	48,758,340.45	1,272,593	1,341,534	47,416,806	55.97	847,183
2019	62,597,632.34	550,859	580,701	62,016,931	56.00	1,107,445
	632,400,114.63	122,608,343	129,250,505	503,149,610		10,357,996

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

1952	420,041.61	336,785	338,755	81,286	13.28	6,121
1970	2,846.40	1,835	1,846	1,001	23.80	42
1971	8,362.78	5,305	5,336	3,027	24.50	124
1972	267.00	167	168	99	25.21	4
1973	499,129.26	306,031	307,822	191,308	25.92	7,381
1974	614,404.21	370,019	372,184	242,220	26.65	9,089
1975	1,626,099.31	961,334	966,959	659,141	27.39	24,065
1976	1,106,645.39	642,020	645,776	460,869	28.13	16,384
1977	1,370,539.72	779,577	784,138	586,402	28.89	20,298
1978	1,781,726.11	993,241	999,052	782,674	29.65	26,397
1979	1,959,462.93	1,069,808	1,076,067	883,396	30.42	29,040
1980	2,119,634.35	1,132,584	1,139,211	980,424	31.20	31,424
1981	1,543,502.84	806,542	811,261	732,242	31.99	22,890
1982	1,567,399.29	881,662	886,820	680,579	29.17	23,331
1983	832,934.11	456,031	458,699	374,235	30.17	12,404
1984	1,038,837.66	556,817	560,075	478,763	30.73	15,580
1985	1,389,899.49	728,863	733,127	656,772	31.29	20,990
1986	2,008,797.11	1,029,709	1,035,734	973,063	31.86	30,542
1987	3,268,302.70	1,625,000	1,634,508	1,633,795	32.86	49,720
1988	5,844,169.12	2,835,006	2,851,593	2,992,576	33.44	89,491
1989	4,360,939.30	2,061,852	2,073,916	2,287,024	34.01	67,246
1990	4,843,863.27	2,214,614	2,227,571	2,616,292	35.02	74,709
1991	2,278,141.89	1,012,862	1,018,788	1,259,354	35.60	35,375
1992	2,741,453.81	1,183,760	1,190,686	1,550,768	36.19	42,851
1993	2,668,340.33	1,110,030	1,116,525	1,551,816	37.20	41,715
1994	5,404,641.62	2,177,530	2,190,270	3,214,371	37.79	85,059
1995	5,708,596.02	2,209,798	2,222,727	3,485,869	38.79	89,865
1996	6,684,380.83	2,497,285	2,511,896	4,172,485	39.40	105,901

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1997	10,050,586.37	3,618,211	3,639,381	6,411,206	40.00	160,280
1998	7,564,139.07	2,602,064	2,617,288	4,946,851	41.00	120,655
1999	5,272,881.44	1,740,051	1,750,232	3,522,650	41.61	84,659
2000	4,098,559.59	1,294,735	1,302,310	2,796,249	42.23	66,215
2001	7,210,734.31	2,161,057	2,173,701	5,037,033	43.23	116,517
2002	3,251,370.18	927,291	932,716	2,318,654	43.85	52,877
2003	4,385,803.29	1,179,781	1,186,684	3,199,120	44.85	71,329
2004	8,777,052.62	2,231,127	2,244,181	6,532,872	45.48	143,643
2005	6,618,584.59	1,573,899	1,583,108	5,035,477	46.48	108,336
2006	4,005,136.21	892,344	897,565	3,107,571	47.10	65,978
2007	5,616,141.49	1,165,349	1,172,167	4,443,974	47.74	93,087
2008	4,657,758.73	889,166	894,368	3,763,390	48.74	77,214
2009	5,673,101.16	995,062	1,000,884	4,672,217	49.38	94,618
2010	4,099,900.62	650,244	654,048	3,445,852	50.38	68,397
2011	5,592,679.26	798,635	803,308	4,789,372	51.02	93,872
2012	8,994,482.04	1,133,305	1,139,936	7,854,546	52.02	150,991
2013	5,799,359.85	636,770	640,496	5,158,864	52.67	97,947
2014	8,135,366.38	760,657	765,107	7,370,259	53.32	138,227
2015	15,518,056.92	1,194,890	1,201,881	14,316,176	53.98	265,213
2016	17,704,130.22	1,058,707	1,064,901	16,639,229	54.98	302,641
2017	19,732,497.52	848,497	853,461	18,879,036	55.64	339,307
2018	21,646,147.56	564,964	568,270	21,077,878	55.97	376,592
2019	17,644,590.72	155,272	156,180	17,488,410	56.00	312,293
	265,742,418.60	59,058,145	59,403,685	206,338,734		4,378,926

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

1900	214.24	214	214			
1951	7,588.94	6,136	7,072	517	12.83	40
1967	8,011.27	5,408	6,233	1,778	21.77	82
1968	14,835.34	9,867	11,372	3,463	22.44	154
1969	21,327.70	13,971	16,103	5,225	23.11	226
1970	26,751.63	17,249	19,881	6,871	23.80	289
1971	385,748.59	244,692	282,026	103,723	24.50	4,234
1972	592,615.61	369,632	426,028	166,587	25.21	6,608
1973	494,366.95	303,111	349,358	145,009	25.92	5,594
1974	669,924.31	403,455	465,012	204,912	26.65	7,689
1975	619,063.37	365,984	421,824	197,240	27.39	7,201

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1976	376,395.20	218,366	251,683	124,712	28.13	4,433
1977	671,333.11	381,861	440,123	231,210	28.89	8,003
1978	562,818.88	313,749	361,619	201,200	29.65	6,786
1979	532,580.92	290,773	335,138	197,443	30.42	6,491
1980	759,988.58	406,085	468,043	291,945	31.20	9,357
1981	870,562.61	454,904	524,311	346,252	31.99	10,824
1982	784,087.66	441,049	508,342	275,746	29.17	9,453
1983	909,383.53	497,887	573,852	335,532	30.17	11,121
1984	1,450,100.74	777,254	895,843	554,258	30.73	18,036
1985	1,631,209.37	855,406	985,919	645,290	31.29	20,623
1986	1,929,162.62	988,889	1,139,768	789,394	31.86	24,777
1987	1,511,731.57	751,633	866,313	645,418	32.86	19,641
1988	2,165,834.65	1,050,646	1,210,948	954,887	33.44	28,555
1989	2,244,366.80	1,061,137	1,223,040	1,021,327	34.01	30,030
1990	2,341,328.47	1,070,455	1,233,779	1,107,549	35.02	31,626
1991	2,775,310.21	1,233,903	1,422,165	1,353,145	35.60	38,010
1992	2,220,657.47	958,880	1,105,181	1,115,477	36.19	30,823
1993	3,458,052.80	1,438,550	1,658,036	1,800,017	37.20	48,388
1994	3,526,478.51	1,420,818	1,637,599	1,888,880	37.79	49,984
1995	3,868,269.24	1,497,407	1,725,873	2,142,396	38.79	55,231
1996	4,832,968.92	1,805,597	2,081,085	2,751,884	39.40	69,845
1997	4,947,609.12	1,781,139	2,052,896	2,894,714	40.00	72,368
1998	5,741,537.77	1,975,089	2,276,437	3,465,100	41.00	84,515
1999	3,442,320.33	1,135,966	1,309,286	2,133,035	41.61	51,263
2000	5,004,892.34	1,581,045	1,822,272	3,182,620	42.23	75,364
2001	2,537,785.09	760,574	876,618	1,661,167	43.23	38,426
2002	4,202,290.58	1,198,493	1,381,353	2,820,938	43.85	64,332
2003	4,423,291.04	1,189,865	1,371,408	3,051,883	44.85	68,046
2004	4,638,200.53	1,179,031	1,358,921	3,279,279	45.48	72,104
2005	4,756,874.43	1,131,185	1,303,775	3,453,099	46.48	74,292
2006	6,372,397.99	1,419,770	1,636,391	4,736,007	47.10	100,552
2007	5,433,177.93	1,127,384	1,299,394	4,133,784	47.74	86,590
2008	4,935,942.80	942,271	1,086,038	3,849,905	48.74	78,989
2009	4,355,051.60	763,876	880,424	3,474,628	49.38	70,365
2010	6,238,124.22	989,367	1,140,319	5,097,805	50.38	101,187
2011	7,206,192.92	1,029,044	1,186,050	6,020,143	51.02	117,996
2012	5,219,973.89	657,717	758,068	4,461,906	52.02	85,773
2013	5,568,488.79	611,420	704,707	4,863,782	52.67	92,344
2014	7,607,505.82	711,302	819,829	6,787,677	53.32	127,301
2015	14,057,667.86	1,082,440	1,247,593	12,810,075	53.98	237,312
2016	12,532,924.50	749,469	863,819	11,669,106	54.98	212,243

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2017	13,274,370.89	570,798	657,887	12,616,484	55.64	226,752
2018	16,467,118.05	429,792	495,367	15,971,751	55.97	285,363
2019	6,361,612.19	55,982	64,523	6,297,089	56.00	112,448
	197,588,420.49	42,727,987	49,247,160	148,341,260		3,100,079
	1,095,730,953.72	224,394,475	237,901,350	857,829,604		17,837,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.1	1.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1858	340.82	341	341			
1859	2.19	2	2			
1860	148.27	148	148			
1867	31.45	31	31			
1868	17.63	18	18			
1869	5.30	5	5			
1870	14.18	14	14			
1873	45.78	46	46			
1874	24.59	25	25			
1875	1.83	2	2			
1879	2.43	2	2			
1880	910.61	905	911			
1881	735.28	728	735			
1883	81.10	79	81			
1886	2.33	2	2			
1888	54.70	52	55			
1889	230.23	219	230			
1890	30.19	29	30			
1891	191.30	180	190	1	4.05	
1892	7.56	7	7			
1893	226.47	211	223	4	4.66	1
1894	1.17	1	1			
1895	64.19	59	62	2	5.26	
1896	200.16	184	194	6	5.56	1
1897	70.07	64	67	3	5.86	1
1898	236.68	216	228	9	6.15	1
1899	934.80	849	895	39	6.45	6
1900	216.24	195	206	11	6.75	2
1901	1,823.44	1,640	1,730	94	7.05	13
1902	858.12	768	810	48	7.35	7
1903	2,783.58	2,479	2,614	169	7.65	22
1904	6,859.36	6,080	6,412	447	7.95	56
1905	2,828.98	2,496	2,632	197	8.24	24
1906	4,634.90	4,070	4,292	343	8.53	40
1907	3,011.94	2,633	2,777	235	8.81	27
1908	6,470.50	5,630	5,938	533	9.09	59
1909	6,566.28	5,687	5,998	569	9.37	61
1910	9,002.43	7,762	8,186	816	9.64	85
1911	19,368.44	16,625	17,533	1,835	9.91	185
1912	12,488.38	10,673	11,256	1,232	10.17	121
1913	19,952.20	16,980	17,908	2,045	10.42	196

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1914	52,379.23	44,378	46,802	5,577	10.68	522
1915	24,228.79	20,440	21,557	2,672	10.93	244
1916	19,636.02	16,497	17,398	2,238	11.17	200
1917	3,879.82	3,246	3,423	456	11.41	40
1918	4,097.87	3,415	3,602	496	11.64	43
1919	5,274.03	4,377	4,616	658	11.87	55
1920	2,322.08	1,919	2,024	298	12.10	25
1921	9,356.23	7,703	8,124	1,232	12.32	100
1922	14,230.62	11,669	12,306	1,924	12.54	153
1923	14,826.56	12,111	12,773	2,054	12.75	161
1924	43,232.64	35,177	37,099	6,134	12.96	473
	294,939.99	249,069	262,562	32,378		2,924

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

1904	1,183.84	1,049	1,055	129	7.95	16
1906	505.47	444	447	59	8.53	7
1911	733.05	629	633	100	9.91	10
1912	2,886.54	2,467	2,481	405	10.17	40
1914	339.20	287	289	51	10.68	5
1915	4,350.95	3,671	3,693	658	10.93	60
1916	136.53	115	116	21	11.17	2
1923	147.85	121	122	26	12.75	2
1924	17.25	14	14	3	12.96	
1928	52.02	42	42	10	13.74	1
1938	39.69	31	31	9	15.43	1
1939	167.66	129	130	38	15.58	2
1940	30.00	23	23	7	15.73	
1943	25.03	19	19	6	16.15	
	10,615.08	9,041	9,094	1,521		146
	305,555.07	258,110	271,656	33,899		3,070

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 1.00

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, 2019

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						
1910	60.11	60	60			
1916	181.38	181	181			
1919	866.04	866	866			
1920	206.24	206	206			
1921	61.35	61	61			
1923	344.32	344	344			
1924	964.73	965	965			
1926	1,128.81	1,123	1,129			
1927	2,475.31	2,446	2,458	17	0.56	17
1928	46.54	46	46			
1929	648.47	631	634	14	1.28	11
1930	760.31	734	738	23	1.65	14
1931	2,359.80	2,258	2,269	91	2.02	45
1935	52.66	49	49	3	3.51	1
1936	389.94	358	360	30	3.88	8
1937	1,324.03	1,204	1,210	114	4.26	27
1940	177.98	158	159	19	5.39	4
1941	67.66	59	59	8	5.77	1
1942	2,251.19	1,957	1,967	285	6.15	46
1943	951.02	819	823	128	6.54	20
1945	662.30	559	562	101	7.31	14
1946	836.20	699	702	134	7.70	17
1947	2,582.50	2,138	2,149	434	8.09	54
1948	1,731.51	1,419	1,426	306	8.48	36
1949	1,284.38	1,042	1,047	237	8.87	27
1950	12,348.68	9,913	9,962	2,387	9.27	257
1951	9,097.79	7,228	7,264	1,834	9.66	190
1952	18,233.00	14,330	14,401	3,832	10.06	381
1953	16,010.31	12,447	12,508	3,502	10.46	335
1954	58,460.58	44,953	45,175	13,286	10.86	1,223
1955	21,916.49	16,661	16,743	5,173	11.27	459
1956	93,634.68	70,385	70,732	22,902	11.67	1,962
1957	22,718.71	16,880	16,963	5,755	12.08	476
1958	34,439.52	25,288	25,413	9,027	12.49	723
1959	4,247.36	3,082	3,097	1,150	12.90	89
1960	30,885.78	22,139	22,248	8,638	13.31	649
1961	35,479.51	25,115	25,239	10,241	13.73	746
1962	39,510.06	27,615	27,751	11,759	14.15	831
1963	23,683.58	16,342	16,423	7,261	14.57	498
1964	17,515.14	11,929	11,988	5,527	14.99	369
1965	12,598.78	8,468	8,510	4,089	15.41	265
1966	23,234.84	15,404	15,480	7,755	15.84	490

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, 2019

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						
1967	50,058.92	32,730	32,892	17,167	16.27	1,055
1968	37,129.12	23,936	24,054	13,075	16.70	783
1969	26,218.37	16,657	16,739	9,479	17.14	553
1970	35,888.36	22,465	22,576	13,312	17.58	757
1971	179,160.05	110,470	111,015	68,145	18.02	3,782
1972	52,486.52	31,871	32,028	20,458	18.46	1,108
1973	11,695.29	6,990	7,024	4,671	18.91	247
1974	61,322.33	36,063	36,241	25,081	19.36	1,296
1975	44,847.84	25,945	26,073	18,775	19.81	948
1976	70,074.81	39,853	40,050	30,025	20.27	1,481
1977	29,085.96	16,257	16,337	12,749	20.73	615
1978	35,308.33	19,382	19,478	15,831	21.20	747
1979	33,031.61	17,809	17,897	15,135	21.66	699
1980	104,150.59	55,089	55,361	48,790	22.14	2,204
1981	179,956.67	93,387	93,848	86,109	22.61	3,808
1982	171,508.31	112,544	113,099	58,409	19.65	2,972
1983	36,280.59	23,437	23,553	12,728	20.00	636
1984	82,719.21	52,560	52,819	29,900	20.37	1,468
1985	182,636.27	114,038	114,601	68,035	20.75	3,279
1986	198,465.24	121,659	122,259	76,206	21.15	3,603
1987	148,175.08	89,572	90,014	58,161	21.26	2,736
1988	156,311.04	92,567	93,024	63,287	21.69	2,918
1989	338,101.06	196,978	197,950	140,151	21.85	6,414
1990	138,197.78	78,690	79,078	59,119	22.31	2,650
1991	195,436.44	109,171	109,710	85,727	22.52	3,807
1992	285,466.97	155,437	156,204	129,263	23.01	5,618
1993	87,332.58	46,513	46,743	40,590	23.25	1,746
1994	182,839.56	95,113	95,582	87,257	23.52	3,710
1995	400,287.88	203,026	204,028	196,260	23.81	8,243
1996	918,457.28	453,259	455,496	462,961	24.12	19,194
1997	297,001.05	142,323	143,025	153,976	24.45	6,298
1998	507,766.75	236,924	238,093	269,673	24.58	10,971
1999	148,618.76	67,027	67,358	81,261	24.95	3,257
2000	651,311.57	284,493	285,897	365,415	25.14	14,535
2001	425,833.59	178,850	179,733	246,101	25.55	9,632
2002	262,462.50	106,087	106,611	155,852	25.79	6,043
2003	2,217,243.86	859,847	864,090	1,353,153	26.05	51,944
2004	1,213,633.44	449,530	451,748	761,885	26.34	28,925
2005	896,588.50	315,958	317,517	579,071	26.65	21,729
2006	871,629.05	291,821	293,261	578,368	26.82	21,565
2007	742,517.91	234,784	235,943	506,575	27.03	18,741
2008	1,493,555.03	443,138	445,325	1,048,230	27.26	38,453

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, 2019

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						
2009	548,062.67	151,375	152,122	395,941	27.52	14,387
2010	585,387.03	149,040	149,776	435,611	27.81	15,664
2011	2,505,792.80	583,599	586,479	1,919,314	28.00	68,547
2012	2,440,498.11	512,505	515,034	1,925,464	28.21	68,255
2013	927,942.84	173,154	174,009	753,934	28.34	26,603
2014	1,517,749.53	245,420	246,631	1,271,118	28.51	44,585
2015	5,070,465.84	689,076	692,477	4,377,989	28.61	153,023
2016	3,514,802.59	381,356	383,238	3,131,565	28.76	108,886
2017	3,166,973.30	253,358	254,608	2,912,365	28.75	101,300
2018	1,445,849.79	71,570	71,923	1,373,927	28.80	47,706
2019	4,461,531.57	76,738	77,117	4,384,415	28.57	153,462
	40,882,277.73	9,760,002	9,808,157	31,074,121		1,133,873

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

1929	62.39	61	53	10	1.28	8
1930	110.70	107	92	18	1.65	11
1932	198.75	189	163	36	2.39	15
1952	2,329.83	1,831	1,581	749	10.06	74
1953	1,161.22	903	780	382	10.46	37
1954	1,184.67	911	786	398	10.86	37
1955	9,020.40	6,857	5,919	3,101	11.27	275
1956	489.68	368	318	172	11.67	15
1957	73,352.05	54,499	47,046	26,306	12.08	2,178
1958	56,853.89	41,746	36,037	20,817	12.49	1,667
1959	12,832.66	9,310	8,037	4,796	12.90	372
1960	32,622.98	23,384	20,186	12,437	13.31	934
1961	23,824.55	16,865	14,559	9,266	13.73	675
1962	27,434.39	19,175	16,553	10,882	14.15	769
1963	57,606.75	39,749	34,313	23,294	14.57	1,599
1964	58,479.46	39,828	34,381	24,098	14.99	1,608
1965	115,288.20	77,489	66,892	48,397	15.41	3,141
1966	93,669.79	62,101	53,608	40,062	15.84	2,529
1967	110,164.83	72,029	62,178	47,987	16.27	2,949
1968	158,467.22	102,161	88,189	70,278	16.70	4,208
1969	420,422.42	267,103	230,574	189,848	17.14	11,076
1970	357,141.46	223,556	192,983	164,159	17.58	9,338
1971	177,034.25	109,159	94,230	82,804	18.02	4,595

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, 2019

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						
1972	61,924.75	37,603	32,460	29,464	18.46	1,596
1973	160,168.83	95,727	82,635	77,533	18.91	4,100
1974	60,341.95	35,486	30,633	29,709	19.36	1,535
1975	28,121.60	16,269	14,044	14,078	19.81	711
1976	50,283.75	28,597	24,686	25,598	20.27	1,263
1977	213,534.89	119,353	103,030	110,505	20.73	5,331
1978	8,203.40	4,503	3,887	4,316	21.20	204
1979	28,407.30	15,316	13,221	15,186	21.66	701
1980	113,721.31	60,152	51,926	61,796	22.14	2,791
1981	456,372.00	236,830	204,441	251,931	22.61	11,142
1982	329,811.92	216,423	186,825	142,987	19.65	7,277
1983	225,068.98	145,395	125,511	99,558	20.00	4,978
1984	56,272.69	35,756	30,866	25,407	20.37	1,247
1985	104,584.42	65,303	56,372	48,212	20.75	2,323
1986	133,483.26	81,825	70,635	62,849	21.15	2,972
1987	262,566.66	158,722	137,015	125,551	21.26	5,906
1988	120,169.63	71,164	61,432	58,738	21.69	2,708
1989	200,959.40	117,079	101,067	99,892	21.85	4,572
1990	106,581.06	60,687	52,387	54,194	22.31	2,429
1991	79,951.77	44,661	38,553	41,399	22.52	1,838
1992	148,014.46	80,594	69,572	78,442	23.01	3,409
1993	179,613.22	95,662	82,579	97,034	23.25	4,174
1994	426,429.44	221,829	191,492	234,938	23.52	9,989
1995	295,771.47	150,015	129,499	166,273	23.81	6,983
1996	198,837.25	98,126	84,706	114,131	24.12	4,732
1997	426,703.61	204,476	176,512	250,192	24.45	10,233
1998	449,206.85	209,600	180,935	268,272	24.58	10,914
1999	143,642.05	64,783	55,923	87,719	24.95	3,516
2000	131,131.51	57,278	49,445	81,687	25.14	3,249
2001	716,454.38	300,911	259,758	456,696	25.55	17,875
2002	109,571.13	44,289	38,232	71,339	25.79	2,766
2003	118,221.43	45,846	39,576	78,645	26.05	3,019
2004	494,646.96	183,217	158,160	336,487	26.34	12,775
2005	289,259.37	101,935	87,994	201,265	26.65	7,552
2006	149,843.83	50,168	43,307	106,537	26.82	3,972
2007	893,846.74	282,634	243,981	649,866	27.03	24,042
2008	797,180.03	236,523	204,176	593,004	27.26	21,754
2009	206,292.14	56,978	49,186	157,106	27.52	5,709
2010	91,265.11	23,236	20,058	71,207	27.81	2,560
2011	1,503,528.26	350,172	302,283	1,201,246	28.00	42,902
2012	453,390.05	95,212	82,191	371,199	28.21	13,158
2013	22,544.79	4,207	3,632	18,913	28.34	667

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, 2019

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						
2014	3,111,653.81	503,154	434,343	2,677,311	28.51	93,908
2015	1,492,836.87	202,877	175,132	1,317,705	28.61	46,057
2016	1,174,757.80	127,461	110,029	1,064,728	28.76	37,021
2017	1,864,280.46	149,142	128,745	1,735,535	28.75	60,366
2018	10,897,865.46	539,444	465,670	10,432,196	28.80	362,229
2019	7,368,509.55	126,738	109,405	7,259,104	28.57	254,081
	38,745,580.14	7,422,739	6,407,606	32,337,974		1,183,346

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

1911	59.72	60	60			
1912	77.00	77	77			
1923	246.71	247	247			
1927	227.78	225	228			
1928	201.25	197	201			
1929	1,840.28	1,790	1,840			
1930	56.71	55	57			
1931	20.00	19	20			
1932	25.00	24	25			
1933	105.36	99	105			
1935	274.21	254	274			
1936	279.38	256	279			
1937	449.37	409	449			
1938	1,104.93	996	1,105			
1939	461.30	412	458	3	5.01	1
1940	446.16	395	439	7	5.39	1
1941	101.96	89	99	3	5.77	1
1942	248.41	216	240	8	6.15	1
1946	106.56	89	99	8	7.70	1
1948	493.03	404	449	44	8.48	5
1949	542.60	440	489	53	8.87	6
1950	71.03	57	63	8	9.27	1
1951	51.06	41	46	5	9.66	1
1952	43.61	34	38	6	10.06	1
1953	325.19	253	281	44	10.46	4
1954	322.15	248	276	46	10.86	4
1955	1,096.04	833	926	170	11.27	15
1956	530.06	398	443	88	11.67	8

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, 2019

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						
1957	7,634.79	5,672	6,306	1,328	12.08	110
1958	7,465.05	5,481	6,094	1,371	12.49	110
1959	2,949.29	2,140	2,379	570	12.90	44
1960	1,747.49	1,253	1,393	354	13.31	27
1961	4,346.71	3,077	3,421	926	13.73	67
1962	4,388.76	3,067	3,410	979	14.15	69
1963	3,975.82	2,743	3,050	926	14.57	64
1964	7,791.31	5,306	5,900	1,892	14.99	126
1965	7,770.53	5,223	5,807	1,963	15.41	127
1966	26,352.72	17,471	19,425	6,927	15.84	437
1967	17,123.14	11,196	12,448	4,675	16.27	287
1968	8,251.41	5,320	5,915	2,336	16.70	140
1969	12,239.86	7,776	8,646	3,594	17.14	210
1970	12,319.83	7,712	8,575	3,745	17.58	213
1971	8,708.66	5,370	5,971	2,738	18.02	152
1972	19,997.61	12,143	13,501	6,496	18.46	352
1973	17,355.92	10,373	11,533	5,823	18.91	308
1974	16,876.10	9,925	11,035	5,841	19.36	302
1975	42,435.55	24,549	27,295	15,140	19.81	764
1976	8,050.34	4,578	5,090	2,960	20.27	146
1977	25,005.27	13,976	15,539	9,466	20.73	457
1978	10,014.34	5,497	6,112	3,902	21.20	184
1979	40,405.84	21,785	24,222	16,184	21.66	747
1980	29,172.13	15,430	17,156	12,016	22.14	543
1981	38,219.82	19,834	22,053	16,167	22.61	715
1982	104,206.24	68,380	76,029	28,177	19.65	1,434
1983	86,923.49	56,153	62,434	24,489	20.00	1,224
1984	60,843.06	38,660	42,985	17,858	20.37	877
1985	50,591.33	31,589	35,123	15,469	20.75	745
1986	95,865.17	58,765	65,339	30,527	21.15	1,443
1987	85,664.81	51,784	57,577	28,088	21.26	1,321
1988	81,132.47	48,047	53,422	27,711	21.69	1,278
1989	73,193.89	42,643	47,413	25,781	21.85	1,180
1990	108,490.02	61,774	68,684	39,806	22.31	1,784
1991	76,293.48	42,618	47,385	28,908	22.52	1,284
1992	128,817.79	70,141	77,987	50,831	23.01	2,209
1993	140,158.45	74,648	82,998	57,160	23.25	2,458
1994	102,404.76	53,271	59,230	43,175	23.52	1,836
1995	130,637.67	66,259	73,671	56,967	23.81	2,393
1996	234,273.11	115,614	128,547	105,726	24.12	4,383
1997	176,086.74	84,381	93,820	82,267	24.45	3,365
1998	176,072.27	82,155	91,345	84,727	24.58	3,447

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, 2019

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						
1999	270,954.30	122,200	135,870	135,085	24.95	5,414
2000	174,082.00	76,039	84,545	89,537	25.14	3,562
2001	462,778.53	194,367	216,109	246,669	25.55	9,654
2002	249,442.94	100,825	112,104	137,339	25.79	5,325
2003	299,672.26	116,213	129,213	170,459	26.05	6,544
2004	340,373.65	126,074	140,177	200,197	26.34	7,600
2005	224,788.96	79,216	88,077	136,712	26.65	5,130
2006	415,268.07	139,032	154,584	260,684	26.82	9,720
2007	353,902.21	111,904	124,422	229,480	27.03	8,490
2008	465,266.40	138,045	153,487	311,779	27.26	11,437
2009	210,140.88	58,041	64,534	145,607	27.52	5,291
2010	268,431.86	68,343	75,988	192,444	27.81	6,920
2011	632,008.60	147,195	163,661	468,348	28.00	16,727
2012	438,082.67	91,997	102,288	335,795	28.21	11,903
2013	882,750.91	164,721	183,147	699,604	28.34	24,686
2014	399,981.65	64,677	71,912	328,070	28.51	11,507
2015	3,978,559.42	540,686	601,169	3,377,391	28.61	118,049
2016	991,971.84	107,629	119,669	872,303	28.76	30,330
2017	520,519.31	41,642	46,300	474,219	28.75	16,495
2018	480,536.06	23,787	26,448	454,088	28.80	15,767
2019	164,129.93	2,823	3,139	160,991	28.57	5,635
	14,525,702.35	3,797,852	4,222,423	10,303,279		375,598
	94,153,560.22	20,980,593	20,438,186	73,715,374		2,692,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 2.86

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, 2019

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	1,182	1,331			
1956	21,290.16	18,641	21,290			
1957	5,372.45	4,668	5,372			
1958	8,518.07	7,344	8,518			
1959	4,392.86	3,757	4,393			
1960	27,087.71	22,982	27,088			
1961	1,916.00	1,612	1,916			
1962	1,339.47	1,117	1,339			
1963	30.71	25	31			
1965	41,595.76	33,739	41,596			
1966	19,579.16	15,720	19,579			
1967	14,375.52	11,424	14,376			
1968	818.29	643	818			
1969	15,932.36	12,381	15,932			
1970	553.00	425	553			
1972	36,690.90	27,477	36,691			
1973	38,195.02	28,222	38,195			
1974	19,018.54	13,858	18,953	65	12.21	5
1975	25,329.73	18,187	24,874	456	12.69	36
1976	12,818.60	9,064	12,396	422	13.18	32
1977	148.01	103	141	7	13.68	1
1978	4,242.67	2,905	3,973	270	14.19	19
1979	1,542.38	1,038	1,420	123	14.72	8
1980	4,638.03	3,065	4,192	446	15.26	29
1981	80,176.22	51,989	71,103	9,073	15.82	574
1982	141,945.62	102,201	139,776	2,169	14.58	149
1983	6,800.47	4,815	6,585	215	15.05	14
1984	199,926.07	139,109	190,254	9,672	15.52	623
1985	433,461.53	296,098	404,962	28,500	16.01	1,780
1986	265,735.11	178,043	243,503	22,233	16.50	1,347
1987	791,585.85	519,676	710,741	80,845	17.00	4,756
1988	18,764.80	12,058	16,491	2,274	17.52	130
1989	37,807.02	23,754	32,487	5,320	18.04	295
1990	128,484.87	78,838	107,824	20,661	18.58	1,112
1991	257,739.07	154,257	210,971	46,768	19.12	2,446
1992	198,243.74	115,576	158,069	40,175	19.67	2,042
1993	32,985.36	18,706	25,583	7,402	20.23	366
1994	6,197.62	3,414	4,669	1,528	20.80	73
1995	265,285.40	141,689	193,783	71,503	21.37	3,346
1996	390,043.61	201,653	275,793	114,251	21.95	5,205
1998	8,401.63	4,065	5,560	2,842	22.94	124
2003	278,252.13	108,351	148,188	130,065	25.87	5,028

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, 2019

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	41,467	56,713	87,520	28.50	3,071
2009	23,277.53	6,183	8,456	14,821	29.03	511
2013	87,005.59	15,104	20,657	66,348	30.95	2,144
2014	78,923.32	11,807	16,148	62,775	31.26	2,008
2017	32,073.62	2,341	3,202	28,872	31.75	909
2019	90,422.23	1,501	2,053	88,369	29.62	2,983
	4,304,527.69	2,472,274	3,358,538	945,990		41,166

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

1960	16,780.37	14,237	11,257	5,523	6.82	810
1962	29,310.05	24,445	19,329	9,981	7.47	1,336
1963	28,716.91	23,733	18,766	9,951	7.81	1,274
1964	1,610.71	1,319	1,043	568	8.15	70
1965	15,335.53	12,439	9,836	5,500	8.50	647
1966	114,389.19	91,842	72,619	41,770	8.87	4,709
1967	4,284.76	3,405	2,692	1,592	9.24	172
1968	126,189.95	99,185	78,426	47,764	9.63	4,960
1969	116,466.84	90,508	71,565	44,902	10.03	4,477
1970	18,752.91	14,402	11,388	7,365	10.44	705
1971	13,464.24	10,215	8,077	5,387	10.86	496
1972	2,349.36	1,759	1,391	959	11.30	85
1974	21,308.55	15,527	12,277	9,031	12.21	740
1975	37,036.13	26,592	21,026	16,010	12.69	1,262
1977	2,043.72	1,422	1,124	919	13.68	67
1978	2,934.41	2,009	1,589	1,346	14.19	95
1979	1,353.24	911	720	633	14.72	43
1980	47,010.45	31,069	24,566	22,444	15.26	1,471
1981	702,199.80	455,334	360,033	342,167	15.82	21,629
1982	114,036.20	82,106	64,921	49,115	14.58	3,369
1983	6,538.51	4,630	3,661	2,878	15.05	191
1984	1,848.56	1,286	1,017	832	15.52	54
1985	33,053.50	22,579	17,853	15,200	16.01	949
1986	796.80	534	422	375	16.50	23
1987	900.93	591	467	434	17.00	26
1988	228,712.92	146,971	116,210	112,503	17.52	6,421
1989	5,767.35	3,624	2,865	2,902	18.04	161
1990	8,208.45	5,037	3,983	4,226	18.58	227

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, 2019

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	9,069	7,171	7,982	19.12	417
1992	1,292.66	754	596	696	19.67	35
1993	49,169.36	27,884	22,048	27,121	20.23	1,341
1994	82,378.57	45,374	35,877	46,501	20.80	2,236
1995	52,734.74	28,166	22,271	30,464	21.37	1,426
1996	44,580.63	23,048	18,224	26,357	21.95	1,201
1997	532,333.33	265,900	210,247	322,086	22.55	14,283
1998	118,063.23	57,119	45,164	72,899	22.94	3,178
1999	58,548.09	27,248	21,545	37,003	23.55	1,571
2000	69,703.96	31,130	24,614	45,089	24.17	1,865
2001	173,986.69	74,675	59,046	114,941	24.60	4,672
2002	184,888.86	75,712	59,865	125,023	25.24	4,953
2003	175,733.00	68,430	54,108	121,625	25.87	4,701
2004	75,956.41	28,134	22,246	53,711	26.34	2,039
2005	48,587.58	16,977	13,424	35,164	27.00	1,302
2006	162,733.73	53,604	42,385	120,349	27.48	4,380
2007	9,461.70	2,922	2,310	7,151	27.98	256
2008	460,995.77	132,536	104,796	356,200	28.50	12,498
2009	53,996.90	14,342	11,340	42,657	29.03	1,469
2010	265,809.52	64,645	51,115	214,695	29.56	7,263
2011	1,348,202.00	297,953	235,591	1,112,611	29.96	37,137
2012	500,205.13	98,640	77,995	422,210	30.52	13,834
2013	309,369.28	53,707	42,466	266,903	30.95	8,624
2014	8,711,938.63	1,303,306	1,030,524	7,681,415	31.26	245,727
2015	784,772.22	97,783	77,317	707,455	31.60	22,388
	15,991,995.37	4,086,769	3,231,408	12,760,587		455,265

CPG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1955	266.15	235	194	72	5.30	14
1957	1,419.60	1,233	1,020	400	5.90	68
1959	1,154.96	988	817	338	6.51	52
1960	352.50	299	247	105	6.82	15
1961	3,229.10	2,717	2,247	982	7.14	138
1966	2,958.56	2,375	1,964	994	8.87	112
1967	3,788.99	3,011	2,490	1,299	9.24	141
1968	2,785.64	2,190	1,811	974	9.63	101
1970	2,147.66	1,649	1,364	784	10.44	75

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, 2019

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	361	299	183	11.30	16
1973	1,415.71	1,046	865	551	11.75	47
1974	1,983.52	1,445	1,195	788	12.21	65
1975	1,411.62	1,014	839	573	12.69	45
1977	3,626.30	2,524	2,087	1,539	13.68	112
1979	10,681.17	7,187	5,944	4,737	14.72	322
1981	703.40	456	377	326	15.82	21
1982	2,492.78	1,795	1,485	1,008	14.58	69
1988	1,548.80	995	823	726	17.52	41
1989	1,790.48	1,125	930	860	18.04	48
1992	417.27	243	201	216	19.67	11
1995	551.52	295	244	308	21.37	14
2012	1,055.35	208	172	883	30.52	29
2013	422.81	73	60	362	30.95	12
2019	183,464.14	3,046	2,519	180,945	29.62	6,109
	230,149.71	36,510	30,195	199,955		7,677
	20,526,672.77	6,595,553	6,620,141	13,906,532		504,108
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1885	0.54	1	1			
1887	0.47		0			
1888	21.14	21	21			
1889	17.65	18	18			
1891	1.31	1	1			
1892	4.22	4	4			
1894	6.48	6	6			
1895	70.41	70	70			
1896	80.35	80	80			
1897	51.81	52	52			
1898	229.20	229	229			
1899	0.58	1	1			
1900	230.78	231	231			
1901	33.54	34	34			
1902	73.40	73	73			
1903	155.97	156	156			
1904	97.95	98	98			
1905	144.74	145	145			
1906	350.72	351	351			
1907	303.36	303	303			
1908	571.78	572	572			
1909	464.60	465	465			
1910	554.25	554	554			
1911	587.61	588	588			
1912	654.03	654	654			
1913	415.22	415	415			
1914	905.48	905	905			
1915	1,078.13	1,078	1,078			
1916	1,088.61	1,089	1,089			
1917	1,315.56	1,316	1,316			
1918	1,515.45	1,515	1,515			
1919	1,070.65	1,071	1,071			
1920	1,033.20	1,033	1,033			
1921	2,203.37	2,203	2,203			
1922	2,944.65	2,945	2,945			
1923	4,610.62	4,611	4,611			
1924	4,083.13	4,083	4,083			
1925	5,124.68	5,125	5,125			
1926	5,027.69	5,028	5,028			
1927	7,258.98	7,259	7,259			
1928	5,995.20	5,972	5,773	223	0.18	223
1929	8,323.77	8,250	7,975	349	0.41	349

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1930	7,081.61	6,980	6,747	335	0.66	335
1931	4,090.51	4,008	3,874	216	0.93	216
1932	1,332.08	1,297	1,254	78	1.20	65
1933	2,723.63	2,637	2,549	175	1.47	119
1934	2,328.97	2,241	2,166	163	1.74	94
1935	2,506.74	2,397	2,317	190	2.01	95
1936	3,938.10	3,743	3,618	320	2.28	140
1937	3,692.32	3,487	3,371	322	2.56	126
1938	4,534.45	4,254	4,112	422	2.84	149
1939	3,041.59	2,835	2,740	301	3.12	96
1940	3,449.37	3,194	3,087	362	3.41	106
1941	6,083.24	5,595	5,408	675	3.69	183
1942	2,809.28	2,566	2,480	329	3.98	83
1943	1,948.48	1,768	1,709	239	4.27	56
1944	2,282.67	2,056	1,987	295	4.56	65
1945	1,724.55	1,542	1,491	234	4.86	48
1946	4,930.69	4,378	4,232	699	5.16	135
1947	13,647.61	12,028	11,626	2,021	5.46	370
1948	13,943.44	12,197	11,790	2,154	5.76	374
1949	20,076.53	17,427	16,845	3,231	6.07	532
1950	24,116.47	20,772	20,079	4,038	6.38	633
1951	20,791.64	17,768	17,175	3,617	6.69	541
1952	22,389.72	18,978	18,344	4,045	7.01	577
1953	16,767.37	14,099	13,628	3,139	7.32	429
1954	27,978.81	23,326	22,547	5,431	7.65	710
1955	48,134.76	39,795	38,467	9,668	7.97	1,213
1956	84,338.24	69,121	66,814	17,525	8.30	2,111
1957	107,065.12	86,979	84,076	22,990	8.63	2,664
1958	144,623.21	116,422	112,536	32,088	8.97	3,577
1959	255,959.43	204,156	197,341	58,618	9.31	6,296
1960	335,805.13	265,360	256,502	79,303	9.65	8,218
1961	365,434.82	285,993	276,446	88,989	10.00	8,899
1962	355,704.75	275,671	266,469	89,236	10.35	8,622
1963	406,690.15	312,000	301,585	105,105	10.71	9,814
1964	397,633.97	301,943	291,864	105,770	11.07	9,555
1965	523,375.05	393,212	380,086	143,289	11.44	12,525
1966	625,613.33	464,993	449,471	176,142	11.81	14,915
1967	607,660.81	446,631	431,722	175,939	12.19	14,433
1968	683,372.14	496,634	480,056	203,316	12.57	16,175
1969	716,463.02	514,607	497,429	219,034	12.96	16,901
1970	744,112.58	528,156	510,525	233,587	13.35	17,497
1971	815,782.89	571,937	552,845	262,938	13.75	19,123

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1972	1,066,259.98	738,268	713,624	352,636	14.15	24,921
1973	1,377,358.46	941,397	909,972	467,387	14.56	32,101
1974	1,453,176.42	979,950	947,238	505,939	14.98	33,774
1975	1,023,188.47	680,645	657,924	365,264	15.40	23,718
1976	1,185,654.84	777,635	751,676	433,978	15.83	27,415
1977	2,183,267.12	1,411,046	1,363,943	819,324	16.27	50,358
1978	2,025,207.82	1,289,531	1,246,485	778,723	16.71	46,602
1979	3,534,647.77	2,215,305	2,141,355	1,393,293	17.17	81,147
1980	5,695,262.79	3,512,496	3,395,244	2,300,019	17.63	130,461
1981	5,767,965.60	3,498,386	3,381,605	2,386,361	18.10	131,843
1982	5,237,397.11	3,672,463	3,549,871	1,687,526	15.98	105,602
1983	3,821,616.60	2,636,151	2,548,153	1,273,464	16.41	77,603
1984	3,965,641.73	2,688,705	2,598,952	1,366,690	16.86	81,061
1985	4,502,849.70	2,997,997	2,897,920	1,604,930	17.32	92,663
1986	4,684,978.13	3,076,157	2,973,470	1,711,508	17.52	97,689
1987	5,458,668.77	3,512,653	3,395,396	2,063,273	18.01	114,563
1988	6,793,530.02	4,301,663	4,158,067	2,635,463	18.25	144,409
1989	9,539,266.79	5,906,714	5,709,539	3,829,727	18.76	204,143
1990	10,678,341.34	6,489,228	6,272,608	4,405,733	19.04	231,394
1991	9,604,301.51	5,693,430	5,503,375	4,100,926	19.58	209,445
1992	9,624,286.05	5,584,011	5,397,609	4,226,677	19.90	212,396
1993	6,066,421.33	3,423,888	3,309,594	2,756,828	20.45	134,808
1994	12,543,598.18	6,909,014	6,678,381	5,865,217	20.80	281,982
1995	13,423,580.62	7,203,093	6,962,643	6,460,937	21.16	305,337
1996	11,351,101.71	5,921,870	5,724,189	5,626,912	21.55	261,110
1997	12,116,757.14	6,106,846	5,902,991	6,213,766	22.14	280,658
1998	9,825,350.89	4,794,771	4,634,715	5,190,636	22.56	230,081
1999	9,895,932.75	4,665,932	4,510,177	5,385,756	22.98	234,367
2000	10,272,012.33	4,667,602	4,511,791	5,760,222	23.42	245,953
2001	10,258,248.71	4,478,751	4,329,244	5,929,005	23.87	248,387
2002	10,699,749.16	4,474,635	4,325,265	6,374,484	24.34	261,893
2003	9,344,604.60	3,715,415	3,591,389	5,753,215	25.00	230,129
2004	11,492,524.52	4,346,473	4,201,382	7,291,143	25.48	286,152
2005	10,005,577.11	3,583,998	3,464,359	6,541,218	25.98	251,779
2006	10,611,806.51	3,581,485	3,461,930	7,149,877	26.50	269,807
2007	10,534,007.25	3,330,853	3,219,664	7,314,343	27.03	270,601
2008	13,738,475.71	4,044,607	3,909,592	9,828,883	27.56	356,636
2009	14,117,522.57	3,824,437	3,696,772	10,420,751	28.26	368,746
2010	14,323,080.80	3,552,124	3,433,549	10,889,532	28.81	377,978
2011	21,967,855.41	4,912,012	4,748,042	17,219,813	29.52	583,327
2012	32,078,607.43	6,399,682	6,186,051	25,892,556	30.09	860,504
2013	41,705,899.25	7,265,168	7,022,646	34,683,253	30.81	1,125,714

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2014	40,470,404.05	6,009,855	5,809,237	34,661,167	31.54	1,098,959
2015	42,091,683.47	5,152,022	4,980,040	37,111,643	32.26	1,150,392
2016	45,861,171.71	4,398,086	4,251,272	41,609,900	33.00	1,260,906
2017	43,439,306.47	2,988,624	2,888,859	40,550,447	33.86	1,197,591
2018	49,476,297.74	2,048,319	1,979,943	47,496,355	34.73	1,367,589
2019	60,343,859.12	832,745	804,947	59,538,912	35.60	1,672,441
	684,772,984.11	190,859,926	184,490,229	500,282,755		17,546,522

PNG

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

1912	316.08	316	316
1917	4,296.59	4,297	4,297
1918	859.13	859	859
1919	3,500.64	3,501	3,501
1920	4,209.50	4,210	4,210
1921	3,807.14	3,807	3,807
1922	10,393.97	10,394	10,394
1923	12,267.77	12,268	12,268
1924	21,221.60	21,222	21,222
1925	25,137.56	25,138	25,138
1926	18,717.87	18,718	18,718
1927	16,091.01	16,091	16,091
1928	14,526.93	14,470	14,527
1929	13,613.01	13,492	13,613
1930	13,568.21	13,374	13,568
1931	13,386.34	13,116	13,386
1932	10,830.93	10,548	10,831
1933	6,726.58	6,512	6,727
1934	8,773.01	8,441	8,773
1935	6,694.55	6,402	6,695
1936	9,338.60	8,876	9,339
1937	10,025.01	9,467	10,025
1938	7,859.50	7,374	7,860
1939	12,498.78	11,651	12,499
1940	11,117.77	10,294	11,118
1941	10,030.38	9,226	10,030
1942	6,049.91	5,526	6,050
1943	4,274.07	3,877	4,274

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1944	6,869.42	6,188	6,847	22	4.56	5
1945	11,193.49	10,011	11,078	116	4.86	24
1946	18,818.93	16,708	18,488	331	5.16	64
1947	20,023.31	17,647	19,527	496	5.46	91
1948	24,183.32	21,155	23,409	774	5.76	134
1949	21,710.10	18,845	20,853	857	6.07	141
1950	30,589.50	26,347	29,155	1,435	6.38	225
1951	23,456.49	20,045	22,181	1,275	6.69	191
1952	466,543.21	395,447	437,586	28,957	7.01	4,131
1953	18,132.69	15,247	16,872	1,261	7.32	172
1954	25,822.34	21,528	23,822	2,000	7.65	261
1955	43,519.02	35,979	39,813	3,706	7.97	465
1956	50,003.99	40,982	45,349	4,655	8.30	561
1957	69,372.77	56,358	62,364	7,009	8.63	812
1958	102,018.06	82,125	90,876	11,142	8.97	1,242
1959	162,380.34	129,516	143,317	19,063	9.31	2,048
1960	142,551.05	112,647	124,651	17,900	9.65	1,855
1961	171,801.09	134,453	148,780	23,021	10.00	2,302
1962	309,382.73	239,772	265,322	44,060	10.35	4,257
1963	390,114.22	299,284	331,176	58,938	10.71	5,503
1964	529,595.96	402,149	445,002	84,594	11.07	7,642
1965	634,697.74	476,848	527,661	107,036	11.44	9,356
1966	707,149.14	525,596	581,604	125,545	11.81	10,630
1967	831,329.58	611,027	676,139	155,191	12.19	12,731
1968	1,065,416.78	774,281	856,789	208,628	12.57	16,597
1969	1,130,891.17	812,274	898,831	232,060	12.96	17,906
1970	1,302,102.14	924,206	1,022,690	279,412	13.35	20,930
1971	478,695.30	335,608	371,371	107,325	13.75	7,805
1972	1,247,252.28	863,585	955,610	291,643	14.15	20,611
1973	1,320,877.07	902,793	998,996	321,881	14.56	22,107
1974	1,365,753.65	920,996	1,019,138	346,615	14.98	23,139
1975	1,152,133.31	766,422	848,093	304,041	15.40	19,743
1976	1,442,985.97	946,411	1,047,262	395,724	15.83	24,998
1977	1,789,135.09	1,156,318	1,279,536	509,599	16.27	31,321
1978	1,448,967.35	922,615	1,020,930	428,037	16.71	25,616
1979	2,110,517.47	1,322,746	1,463,699	646,818	17.17	37,671
1980	2,802,458.67	1,728,388	1,912,567	889,892	17.63	50,476
1981	2,415,808.98	1,465,236	1,621,373	794,436	18.10	43,891
1982	1,952,840.04	1,369,331	1,515,248	437,592	15.98	27,384
1983	1,446,448.24	997,760	1,104,082	342,366	16.41	20,863
1984	1,878,705.47	1,273,762	1,409,495	469,210	16.86	27,830
1985	2,252,630.56	1,499,801	1,659,621	593,009	17.32	34,238

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1986	2,883,766.87	1,893,481	2,095,252	788,514	17.52	45,007
1987	3,854,521.76	2,480,385	2,744,698	1,109,824	18.01	61,623
1988	5,114,651.33	3,238,597	3,583,705	1,530,946	18.25	83,887
1989	4,765,385.40	2,950,727	3,265,160	1,500,226	18.76	79,969
1990	5,189,174.00	3,153,461	3,489,497	1,699,677	19.04	89,269
1991	3,832,093.26	2,271,665	2,513,736	1,318,357	19.58	67,332
1992	4,589,365.74	2,662,750	2,946,496	1,642,870	19.90	82,556
1993	4,900,749.80	2,765,983	3,060,729	1,840,021	20.45	89,977
1994	4,929,122.24	2,714,961	3,004,270	1,924,852	20.80	92,541
1995	5,638,396.43	3,025,564	3,347,971	2,290,425	21.16	108,243
1996	5,694,797.06	2,970,976	3,287,566	2,407,231	21.55	111,704
1997	6,545,248.87	3,298,805	3,650,329	2,894,920	22.14	130,755
1998	6,221,023.08	3,035,859	3,359,363	2,861,660	22.56	126,847
1999	4,450,969.93	2,098,632	2,322,264	2,128,705	22.98	92,633
2000	3,703,146.56	1,682,710	1,862,021	1,841,125	23.42	78,613
2001	6,420,715.10	2,803,284	3,102,005	3,318,710	23.87	139,033
2002	5,193,898.57	2,172,088	2,403,548	2,790,351	24.34	114,641
2003	5,986,632.25	2,380,285	2,633,931	3,352,702	25.00	134,108
2004	12,141,376.13	4,591,868	5,081,182	7,060,194	25.48	277,088
2005	8,128,195.29	2,911,520	3,221,775	4,906,421	25.98	188,854
2006	4,960,570.95	1,674,193	1,852,597	3,107,974	26.50	117,282
2007	6,468,795.69	2,045,433	2,263,397	4,205,399	27.03	155,583
2008	6,849,875.51	2,016,603	2,231,494	4,618,381	27.56	167,576
2009	7,051,586.48	1,910,275	2,113,836	4,937,751	28.26	174,726
2010	4,627,697.22	1,147,669	1,269,966	3,357,731	28.81	116,547
2011	7,855,474.50	1,756,484	1,943,657	5,911,818	29.52	200,265
2012	9,846,226.48	1,964,322	2,173,642	7,672,584	30.09	254,988
2013	9,726,096.43	1,694,286	1,874,831	7,851,265	30.81	254,828
2014	10,680,792.36	1,586,098	1,755,114	8,925,678	31.54	282,995
2015	15,340,048.85	1,877,622	2,077,703	13,262,345	32.26	411,108
2016	15,832,396.62	1,518,327	1,680,122	14,152,275	33.00	428,857
2017	17,560,928.27	1,208,192	1,336,938	16,223,990	33.86	479,149
2018	19,843,336.31	821,514	909,055	18,934,281	34.73	545,185
2019	22,562,166.31	311,358	344,537	22,217,630	35.60	624,091
	303,084,232.12	99,607,881	110,199,729	192,884,503		6,945,829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1930	393.08	387	393			
1931	412.70	404	413			
1935	40.56	39	41			
1941	55.25	51	55			
1942	35.71	33	36			
1946	324.94	288	322	3	5.16	1
1947	129.32	114	128	2	5.46	
1948	4.26	4	4			
1949	225.53	196	219	6	6.07	1
1951	66.68	57	64	3	6.69	
1952	45.62	39	44	2	7.01	
1953	75.13	63	70	5	7.32	1
1954	455.66	380	425	31	7.65	4
1955	1,300.00	1,075	1,203	97	7.97	12
1956	926.71	760	850	76	8.30	9
1958	3,176.75	2,557	2,861	316	8.97	35
1959	1,183.16	944	1,056	127	9.31	14
1960	208.57	165	185	24	9.65	2
1961	21,168.19	16,566	18,533	2,635	10.00	264
1962	9,897.33	7,670	8,581	1,317	10.35	127
1963	17,208.34	13,202	14,770	2,439	10.71	228
1964	18,776.69	14,258	15,951	2,826	11.07	255
1965	16,701.36	12,548	14,038	2,663	11.44	233
1966	15,753.72	11,709	13,099	2,654	11.81	225
1967	28,848.93	21,204	23,722	5,127	12.19	421
1968	32,608.33	23,698	26,512	6,096	12.57	485
1969	28,579.63	20,528	22,966	5,614	12.96	433
1970	37,388.53	26,538	29,689	7,699	13.35	577
1971	66,598.04	46,691	52,235	14,363	13.75	1,045
1972	78,563.97	54,397	60,856	17,708	14.15	1,251
1973	48,916.03	33,433	37,403	11,513	14.56	791
1974	129,410.61	87,268	97,630	31,780	14.98	2,121
1975	160,149.57	106,535	119,185	40,964	15.40	2,660
1976	105,951.68	69,491	77,743	28,209	15.83	1,782
1977	54,997.91	35,545	39,766	15,232	16.27	936
1978	71,788.62	45,711	51,139	20,650	16.71	1,236
1979	63,447.68	39,765	44,487	18,961	17.17	1,104
1980	152,277.63	93,916	105,068	47,210	17.63	2,678
1981	361,855.24	219,472	245,533	116,323	18.10	6,427
1982	373,793.23	262,104	293,227	80,566	15.98	5,042
1983	314,049.53	216,631	242,354	71,695	16.41	4,369
1984	415,373.83	281,623	315,064	100,310	16.86	5,950

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	533,837.35	355,429	397,634	136,204	17.32	7,864
1986	616,359.40	404,702	452,757	163,602	17.52	9,338
1987	774,660.31	498,494	557,687	216,974	18.01	12,047
1988	770,840.01	488,096	546,054	224,786	18.25	12,317
1989	1,321,638.51	818,359	915,533	406,105	18.76	21,647
1990	1,328,446.77	807,297	903,158	425,289	19.04	22,337
1991	1,164,810.99	690,500	772,492	392,319	19.58	20,037
1992	1,815,873.81	1,053,570	1,178,674	637,200	19.90	32,020
1993	1,575,213.38	889,050	994,618	580,595	20.45	28,391
1994	2,313,919.33	1,274,507	1,425,845	888,074	20.80	42,696
1995	2,587,292.44	1,388,341	1,553,196	1,034,096	21.16	48,870
1996	2,490,923.34	1,299,515	1,453,823	1,037,100	21.55	48,125
1997	2,584,718.67	1,302,698	1,457,384	1,127,335	22.14	50,918
1998	2,897,335.75	1,413,900	1,581,790	1,315,545	22.56	58,313
1999	2,592,735.66	1,222,475	1,367,635	1,225,101	22.98	53,312
2000	2,311,724.10	1,050,447	1,175,180	1,136,544	23.42	48,529
2001	2,353,114.27	1,027,370	1,149,363	1,203,752	23.87	50,429
2002	3,567,377.72	1,491,877	1,669,027	1,898,351	24.34	77,993
2003	1,713,050.84	681,109	761,986	951,065	25.00	38,043
2004	2,611,773.56	987,773	1,105,064	1,506,710	25.48	59,133
2005	2,749,384.61	984,830	1,101,771	1,647,613	25.98	63,419
2006	1,874,597.46	632,677	707,803	1,166,795	26.50	44,030
2007	1,425,801.82	450,839	504,373	921,429	27.03	34,089
2008	4,109,907.99	1,209,957	1,353,631	2,756,277	27.56	100,010
2009	2,061,746.70	558,527	624,848	1,436,899	28.26	50,846
2010	3,110,370.89	771,372	862,967	2,247,404	28.81	78,008
2011	3,399,253.94	760,073	850,326	2,548,928	29.52	86,346
2012	6,054,478.19	1,207,868	1,351,294	4,703,185	30.09	156,304
2013	5,485,869.58	955,638	1,069,113	4,416,756	30.81	143,355
2014	7,119,000.11	1,057,172	1,182,704	5,936,297	31.54	188,215
2015	6,922,978.65	847,373	947,992	5,974,986	32.26	185,213
2016	6,667,017.56	639,367	715,287	5,951,730	33.00	180,355
2017	5,138,136.21	353,504	395,480	4,742,656	33.86	140,067
2018	5,265,096.72	217,975	243,858	5,021,239	34.73	144,579
2019	6,556,173.45	90,475	101,218	6,454,955	35.60	181,319
	108,498,624.34	31,651,215	35,409,482	73,089,142		2,559,233
	1,096,355,840.57	322,119,022	330,099,440	766,256,400		27,051,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 2.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1929	54.93	55	55			
1930	105.12	105	105			
1931	135.58	136	136			
1932	144.99	145	145			
1933	39.72	40	40			
1934	286.90	287	287			
1935	627.18	627	627			
1936	1,044.10	1,044	1,044			
1937	1,823.58	1,824	1,824			
1938	1,847.19	1,847	1,847			
1939	2,416.02	2,416	2,416			
1940	2,777.91	2,778	2,778			
1941	4,017.29	4,017	4,017			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,256.80	1,257	1,257			
1945	1,401.16	1,401	1,401			
1946	2,694.68	2,695	2,695			
1947	3,525.59	3,526	3,526			
1948	2,340.03	2,340	2,340			
1949	4,941.22	4,941	4,941			
1950	4,459.18	4,459	4,459			
1951	5,291.61	5,292	5,292			
1952	7,433.11	7,433	7,433			
1953	5,771.03	5,771	5,771			
1954	2,116.06	2,116	2,116			
1955	3,790.73	3,774	3,627	164	0.15	164
1956	4,101.54	4,057	3,899	203	0.38	203
1957	3,380.95	3,319	3,190	191	0.64	191
1958	4,845.09	4,721	4,537	308	0.90	308
1959	9,435.65	9,120	8,764	671	1.17	574
1960	5,755.01	5,517	5,302	453	1.45	312
1961	7,346.68	6,986	6,714	633	1.72	368
1962	8,855.39	8,349	8,023	832	2.00	416
1963	9,096.41	8,501	8,169	927	2.29	405
1964	10,851.53	10,055	9,663	1,189	2.57	463
1965	14,805.10	13,595	13,065	1,740	2.86	608
1966	54,103.45	49,234	47,314	6,790	3.15	2,156
1967	91,515.19	82,520	79,301	12,214	3.44	3,551
1968	121,660.66	108,660	104,422	17,239	3.74	4,609
1969	126,260.87	111,723	107,365	18,895	4.03	4,689
1970	115,413.87	101,168	97,222	18,192	4.32	4,211

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1971	62,889.08	54,588	52,459	10,430	4.62	2,258
1972	55,224.10	47,445	45,594	9,630	4.93	1,953
1973	87,972.79	74,802	71,884	16,088	5.24	3,070
1974	91,227.15	76,735	73,742	17,485	5.56	3,145
1975	70,294.30	58,485	56,204	14,090	5.88	2,396
1976	39,101.40	32,153	30,899	8,202	6.22	1,319
1977	49,644.03	40,325	38,752	10,892	6.57	1,658
1978	134,745.77	108,027	103,814	30,932	6.94	4,457
1979	144,294.65	114,117	109,666	34,629	7.32	4,731
1980	708,474.30	552,404	530,858	177,616	7.71	23,037
1981	388,894.81	298,671	287,022	101,873	8.12	12,546
1982	241,276.79	199,970	192,170	49,106	7.75	6,336
1983	30,602.48	25,021	24,045	6,557	8.14	806
1984	113,839.43	91,732	88,154	25,685	8.56	3,001
1985	370,418.58	293,927	282,463	87,956	8.98	9,795
1986	282,214.10	220,296	211,704	70,510	9.42	7,485
1987	433,653.62	332,612	319,639	114,015	9.87	11,552
1988	362,306.54	272,744	262,106	100,200	10.34	9,691
1989	574,827.01	424,280	407,732	167,095	10.82	15,443
1990	960,324.78	696,908	669,726	290,599	11.15	26,063
1991	933,174.97	662,181	636,354	296,821	11.66	25,456
1992	851,529.35	590,110	567,094	284,436	12.18	23,353
1993	671,357.54	453,703	436,007	235,351	12.71	18,517
1994	989,503.91	653,468	627,981	361,523	13.11	27,576
1995	1,015,823.33	652,057	626,625	389,199	13.67	28,471
1996	705,685.90	439,501	422,359	283,327	14.23	19,911
1997	988,415.58	598,189	574,858	413,558	14.68	28,172
1998	836,442.52	489,152	470,073	366,369	15.26	24,008
1999	1,023,502.03	577,050	554,543	468,959	15.86	29,569
2000	934,569.51	508,406	488,576	445,993	16.34	27,295
2001	1,230,384.40	641,892	616,856	613,528	16.96	36,175
2002	868,250.99	434,560	417,611	450,640	17.47	25,795
2003	955,810.59	457,355	439,517	516,294	17.98	28,715
2004	885,540.80	402,213	386,525	499,015	18.63	26,786
2005	1,039,198.25	447,479	430,026	609,172	19.17	31,777
2006	1,253,726.27	509,514	489,641	764,085	19.72	38,747
2007	751,206.56	286,360	275,191	476,016	20.29	23,461
2008	3,017,219.47	1,075,639	1,033,685	1,983,534	20.76	95,546
2009	1,487,298.57	490,362	471,236	1,016,062	21.35	47,591
2010	1,694,396.45	513,402	493,378	1,201,019	21.85	54,967
2011	3,000,142.78	823,839	791,706	2,208,436	22.46	98,328
2012	2,559,747.09	631,746	607,106	1,952,641	22.89	85,305

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2013	3,161,325.68	686,324	659,555	2,501,771	23.44	106,731
2014	3,238,639.57	607,569	583,872	2,654,768	23.82	111,451
2015	2,715,717.26	425,281	408,694	2,307,024	24.24	95,174
2016	3,363,103.78	419,043	402,699	2,960,405	24.59	120,391
2017	4,245,571.18	389,743	374,542	3,871,029	24.75	156,405
2018	3,294,392.80	189,098	181,723	3,112,670	24.61	126,480
2019	6,932,338.03	145,579	139,901	6,792,437	23.31	291,396
	60,496,001.72	19,805,899	19,035,684	41,460,318		2,027,519

PNG

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

1932	35.33	35	35			
1945	263.01	263	263			
1951	108.54	109	109			
1952	12,605.13	12,605	12,605			
1953	208.14	208	208			
1954	440.59	441	441			
1955	2,293.15	2,283	2,293			
1956	4,572.33	4,523	4,572			
1957	1,870.52	1,836	1,871			
1958	8,168.45	7,958	8,168			
1959	6,807.32	6,580	6,807			
1960	12,620.06	12,097	12,620			
1961	33,147.20	31,518	32,952	195	1.72	113
1962	60,981.72	57,497	60,113	868	2.00	434
1963	73,963.16	69,124	72,269	1,694	2.29	740
1964	139,374.55	129,140	135,016	4,358	2.57	1,696
1965	257,919.76	236,845	247,623	10,297	2.86	3,600
1966	379,090.59	344,972	360,670	18,421	3.15	5,848
1967	296,183.42	267,072	279,225	16,958	3.44	4,930
1968	347,005.44	309,924	324,027	22,978	3.74	6,144
1969	515,185.03	455,867	476,611	38,574	4.03	9,572
1970	449,845.31	394,321	412,264	37,581	4.32	8,699
1971	282,124.69	244,884	256,027	26,097	4.62	5,649
1972	285,823.06	245,562	256,736	29,087	4.93	5,900
1973	125,138.85	106,404	111,246	13,893	5.24	2,651
1974	38,428.43	32,324	33,795	4,634	5.56	833
1975	65,012.98	54,091	56,552	8,461	5.88	1,439

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1976	29,071.85	23,905	24,993	4,079	6.22	656
1977	46,714.28	37,946	39,673	7,042	6.57	1,072
1978	40,040.59	32,101	33,562	6,479	6.94	934
1979	131,277.49	103,822	108,546	22,731	7.32	3,105
1980	973,215.02	758,825	793,355	179,860	7.71	23,328
1981	1,411,180.52	1,083,787	1,133,104	278,076	8.12	34,246
1982	107,345.80	88,968	93,016	14,329	7.75	1,849
1983	101,595.91	83,065	86,845	14,751	8.14	1,812
1984	278,974.68	224,798	235,027	43,947	8.56	5,134
1985	557,661.98	442,505	462,641	95,021	8.98	10,581
1986	619,267.08	483,400	505,397	113,870	9.42	12,088
1987	693,605.36	531,995	556,203	137,402	9.87	13,921
1988	694,304.83	522,673	546,457	147,848	10.34	14,299
1989	680,505.13	502,281	525,137	155,368	10.82	14,359
1990	900,659.75	653,609	683,351	217,309	11.15	19,490
1991	978,182.20	694,118	725,704	252,479	11.66	21,653
1992	1,306,408.68	905,341	946,538	359,870	12.18	29,546
1993	1,430,530.85	966,753	1,010,745	419,786	12.71	33,028
1994	2,369,434.55	1,564,775	1,635,980	733,455	13.11	55,946
1995	557,457.94	357,832	374,115	183,343	13.67	13,412
1996	1,297,171.74	807,879	844,641	452,530	14.23	31,801
1997	1,258,709.75	761,771	796,435	462,275	14.68	31,490
1998	1,577,761.39	922,675	964,661	613,100	15.26	40,177
1999	815,208.93	459,615	480,530	334,679	15.86	21,102
2000	874,703.19	475,839	497,492	377,211	16.34	23,085
2001	1,080,343.09	563,615	589,262	491,081	16.96	28,955
2002	1,148,990.59	575,070	601,238	547,752	17.47	31,354
2003	627,157.19	300,095	313,751	313,406	17.98	17,431
2004	1,912,631.40	868,717	908,248	1,004,384	18.63	53,912
2005	1,261,227.35	543,084	567,797	693,431	19.17	36,173
2006	1,337,013.71	543,362	568,087	768,926	19.72	38,992
2007	1,848,585.54	704,681	736,747	1,111,838	20.29	54,797
2008	1,447,009.56	515,859	539,333	907,677	20.76	43,722
2009	1,481,482.02	488,445	510,672	970,811	21.35	45,471
2010	999,646.09	302,893	316,676	682,970	21.85	31,257
2011	1,945,885.70	534,340	558,655	1,387,231	22.46	61,765
2012	1,414,796.52	349,172	365,061	1,049,736	22.89	45,860
2013	1,372,530.14	297,976	311,535	1,060,995	23.44	45,264
2014	1,621,110.12	304,120	317,959	1,303,151	23.82	54,708
2015	1,660,714.04	260,068	271,902	1,388,812	24.24	57,294
2016	1,327,189.19	165,368	172,893	1,154,296	24.59	46,942

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2017	2,725,215.13	250,175	261,559	2,463,656	24.75	99,542
2018	2,161,388.00	124,064	129,709	2,031,679	24.61	82,555
2019	3,179,243.06	66,764	69,802	3,109,441	23.31	133,395
	53,682,364.69	24,276,629	25,380,156	28,302,209		1,525,751

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

1967	19,181.11	17,296	16,444	2,737	3.44	796
1968	31,395.80	28,041	26,659	4,737	3.74	1,267
1969	49,040.77	43,394	41,256	7,785	4.03	1,932
1970	41,157.67	36,078	34,300	6,858	4.32	1,588
1971	47,621.45	41,335	39,298	8,323	4.62	1,802
1972	74,917.91	64,365	61,193	13,725	4.93	2,784
1973	92,926.50	79,014	75,120	17,806	5.24	3,398
1974	71,083.77	59,791	56,844	14,239	5.56	2,561
1975	71,673.36	59,632	56,693	14,980	5.88	2,548
1976	38,109.09	31,337	29,793	8,316	6.22	1,337
1977	21,355.27	17,347	16,492	4,863	6.57	740
1978	42,367.84	33,967	32,293	10,075	6.94	1,452
1979	50,540.06	39,970	38,000	12,540	7.32	1,713
1980	128,176.13	99,940	95,015	33,161	7.71	4,301
1981	105,079.14	80,701	76,724	28,355	8.12	3,492
1982	101,296.48	83,955	79,818	21,479	7.75	2,771
1983	104,505.62	85,444	81,233	23,272	8.14	2,859
1984	100,244.38	80,777	76,796	23,448	8.56	2,739
1985	146,343.76	116,124	110,401	35,942	8.98	4,002
1986	142,459.41	111,204	105,724	36,736	9.42	3,900
1987	152,783.87	117,185	111,410	41,374	9.87	4,192
1988	87,253.27	65,684	62,447	24,806	10.34	2,399
1989	73,520.08	54,265	51,591	21,929	10.82	2,027
1990	189,031.78	137,180	130,420	58,612	11.15	5,257
1991	187,845.52	133,295	126,726	61,119	11.66	5,242
1992	186,162.78	129,011	122,653	63,510	12.18	5,214
1993	181,020.24	122,333	116,304	64,716	12.71	5,092
1994	152,144.63	100,476	95,524	56,620	13.11	4,319
1995	70,289.14	45,119	42,895	27,394	13.67	2,004
1996	116,545.05	72,584	69,007	47,538	14.23	3,341
1997	76,086.28	46,047	43,778	32,309	14.68	2,201

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1998	117,862.23	68,926	65,529	52,333	15.26	3,429
1999	119,949.94	67,628	64,295	55,655	15.86	3,509
2000	106,731.48	58,062	55,201	51,531	16.34	3,154
2001	4,157.02	2,169	2,062	2,095	16.96	124
2002	88,890.61	44,490	42,297	46,593	17.47	2,667
2003	14,474.51	6,926	6,585	7,890	17.98	439
2004	101,296.17	46,009	43,742	57,555	18.63	3,089
2005	44,912.16	19,339	18,386	26,526	19.17	1,384
2006	84,560.74	34,365	32,671	51,889	19.72	2,631
2007	44,364.00	16,912	16,079	28,285	20.29	1,394
2008	81,365.08	29,007	27,578	53,788	20.76	2,591
2009	733.80	242	230	504	21.35	24
2012	668,127.86	164,894	156,768	511,360	22.89	22,340
2013	1,268,220.05	275,331	261,762	1,006,458	23.44	42,938
2014	712,349.28	133,637	127,051	585,298	23.82	24,572
2015	628,696.78	98,454	93,602	535,095	24.24	22,075
2016	579,872.04	72,252	68,691	511,181	24.59	20,788
2017	953,963.13	87,574	83,258	870,705	24.75	35,180
2018	501,572.93	28,790	27,371	474,202	24.61	19,269
2019	923,319.69	19,390	18,434	904,885	23.31	38,820
	9,997,577.66	3,507,288	3,334,446	6,663,132		339,687
	124,175,944.07	47,589,816	47,750,286	76,425,659		3,892,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 3.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	214,719	220,061	5,247	1.21	4,336
1996	173,108.40	163,137	167,196	5,913	1.44	4,106
1997	173,127.78	161,667	165,689	7,438	1.60	4,649
1998	184,130.59	169,437	173,653	10,478	1.86	5,633
1999	342,667.80	311,211	318,954	23,714	2.07	11,456
2000	478,162.92	427,047	437,672	40,491	2.33	17,378
2001	549,785.70	482,107	494,102	55,684	2.60	21,417
2002	670,198.61	574,695	588,993	81,205	2.91	27,905
2003	252,157.11	210,526	215,764	36,393	3.26	11,163
2004	243,716.21	197,556	202,471	41,245	3.62	11,394
2005	216,895.80	169,829	174,054	42,841	4.02	10,657
2006	5,390,842.80	4,046,367	4,147,041	1,243,802	4.49	277,016
2008	15,525.65	10,446	10,706	4,820	5.59	862
2018	303,687.22	28,729	29,444	274,243	14.35	19,111
	9,219,314.78	7,167,473	7,345,800	1,873,515		427,083

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

1999	68,566.40	62,272	66,660	1,907	2.07	921
2000	110,387.90	98,587	105,534	4,854	2.33	2,083
2001	719,557.21	630,980	675,440	44,117	2.60	16,968
2002	1,586,309.09	1,360,260	1,456,106	130,203	2.91	44,743
2003	887,157.53	740,688	792,878	94,280	3.26	28,920
2004	2,657,385.83	2,154,077	2,305,856	351,530	3.62	97,108
2005	1,150,682.48	900,984	964,469	186,214	4.02	46,322
2006	1,163,903.88	873,626	935,183	228,721	4.49	50,940
2007	1,417,138.09	1,011,553	1,082,828	334,310	5.01	66,729
2008	490,501.02	330,009	353,262	137,239	5.59	24,551
2009	57,248.17	35,946	38,479	18,769	6.22	3,018
2010	228,321.73	131,879	141,171	87,150	6.95	12,540
2011	246,330.80	129,176	138,278	108,053	7.71	14,015
2012	96,274.94	44,980	48,149	48,126	8.55	5,629
2013	68,490.16	27,917	29,884	38,606	9.45	4,085
2014	7,274.22	2,517	2,694	4,580	10.40	440

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2016	42,352.64	9,351	10,010	32,343	12.35	2,619
2018	167,023.69	15,800	16,913	150,110	14.35	10,461
2019	24,791.17	783	838	23,953	15.35	1,560
	11,189,696.95	8,561,385	9,164,632	2,025,065		433,652
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	228,951	264,062	132,321	6.95	19,039
	396,383.10	228,951	264,062	132,321		19,039
	20,805,394.83	15,957,809	16,774,494	4,030,901		879,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.6	4.23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1898	1.56	2	2			
1900	45.73	46	46			
1901	125.42	125	125			
1902	190.38	190	190			
1903	207.95	208	208			
1904	192.20	192	192			
1905	295.74	296	296			
1906	171.61	172	172			
1907	447.84	448	448			
1908	194.70	195	195			
1909	5,593.69	5,594	5,594			
1910	1,070.27	1,070	1,070			
1911	2,131.79	2,132	2,132			
1912	1,304.52	1,305	1,305			
1913	1,697.22	1,697	1,697			
1914	1,422.02	1,422	1,422			
1915	1,885.62	1,886	1,886			
1916	2,392.46	2,392	2,392			
1917	3,042.59	3,043	3,043			
1918	2,018.75	2,019	2,019			
1919	9,546.64	9,547	9,547			
1920	13,006.66	13,007	13,007			
1921	10,882.44	10,882	10,882			
1922	11,895.66	11,896	11,896			
1923	13,623.38	13,623	13,623			
1924	16,813.34	16,813	16,813			
1925	17,723.49	17,723	17,723			
1926	11,912.95	11,913	11,913			
1927	13,898.35	13,898	13,898			
1928	12,319.91	12,272	12,320			
1929	12,923.57	12,808	12,924			
1930	7,888.18	7,775	7,888			
1931	6,038.87	5,917	6,039			
1932	4,264.87	4,154	4,265			
1933	2,305.38	2,232	2,305			
1934	2,832.22	2,725	2,832			
1935	3,710.73	3,549	3,711			
1936	3,819.71	3,630	3,820			
1937	6,583.13	6,217	6,583			
1938	5,345.46	5,015	5,345			
1939	6,463.11	6,025	6,463			
1940	8,892.11	8,233	8,892			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1941	10,712.58	9,853	10,713			
1942	8,488.07	7,754	8,488			
1943	6,187.46	5,613	6,150	38	4.27	9
1944	8,149.37	7,342	8,044	105	4.56	23
1945	8,496.19	7,599	8,326	170	4.86	35
1946	13,455.20	11,946	13,089	367	5.16	71
1947	28,358.54	24,992	27,382	976	5.46	179
1948	26,549.45	23,225	25,446	1,103	5.76	191
1949	31,775.41	27,582	30,220	1,555	6.07	256
1950	37,917.87	32,659	35,782	2,135	6.38	335
1951	43,999.31	37,600	41,196	2,803	6.69	419
1952	48,722.26	41,297	45,247	3,476	7.01	496
1953	42,089.98	35,392	38,777	3,313	7.32	453
1954	57,683.34	48,091	52,690	4,993	7.65	653
1955	71,293.40	58,941	64,578	6,715	7.97	843
1956	77,512.44	63,527	69,603	7,910	8.30	953
1957	80,268.82	65,210	71,447	8,822	8.63	1,022
1958	75,111.89	60,465	66,248	8,864	8.97	988
1959	81,628.19	65,107	71,334	10,294	9.31	1,106
1960	78,595.68	62,108	68,048	10,548	9.65	1,093
1961	67,921.05	53,156	58,240	9,681	10.00	968
1962	60,121.28	46,594	51,050	9,071	10.35	876
1963	69,492.77	53,313	58,412	11,081	10.71	1,035
1964	78,759.59	59,806	65,526	13,234	11.07	1,195
1965	96,753.54	72,691	79,643	17,110	11.44	1,496
1966	100,525.58	74,717	81,863	18,663	11.81	1,580
1967	110,606.10	81,295	89,070	21,536	12.19	1,767
1968	127,381.10	92,573	101,427	25,954	12.57	2,065
1969	130,558.23	93,775	102,744	27,815	12.96	2,146
1970	115,672.28	82,102	89,954	25,718	13.35	1,926
1971	101,732.53	71,324	78,145	23,587	13.75	1,715
1972	93,455.11	64,707	70,896	22,560	14.15	1,594
1973	127,135.54	86,895	95,206	31,930	14.56	2,193
1974	135,075.88	91,088	99,800	35,276	14.98	2,355
1975	92,936.59	61,823	67,736	25,201	15.40	1,636
1976	48,364.14	31,721	34,755	13,609	15.83	860
1977	83,542.25	53,993	59,157	24,385	16.27	1,499
1978	97,632.01	62,166	68,112	29,520	16.71	1,767
1979	306,516.75	192,106	210,479	96,038	17.17	5,593
1980	578,785.99	356,960	391,099	187,687	17.63	10,646
1981	653,208.51	396,184	434,075	219,134	18.10	12,107
1982	524,387.93	367,701	402,868	121,520	15.98	7,605

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1983	544,482.64	375,584	411,505	132,978	16.41	8,103
1984	476,450.45	323,033	353,928	122,523	16.86	7,267
1985	668,713.44	445,229	487,810	180,903	17.32	10,445
1986	684,038.52	449,140	492,095	191,943	17.52	10,956
1987	765,418.74	492,547	539,654	225,765	18.01	12,536
1988	985,892.19	624,267	683,972	301,921	18.25	16,544
1989	1,070,134.50	662,627	726,000	344,134	18.76	18,344
1990	1,334,644.62	811,064	888,634	446,011	19.04	23,425
1991	1,328,153.09	787,329	862,629	465,524	19.58	23,775
1992	1,244,966.55	722,330	791,413	453,553	19.90	22,792
1993	967,023.30	545,788	597,987	369,036	20.45	18,046
1994	1,371,891.22	755,638	827,907	543,984	20.80	26,153
1995	1,516,299.40	813,646	891,463	624,837	21.16	29,529
1996	1,411,075.57	736,158	806,564	604,512	21.55	28,052
1997	1,661,272.15	837,281	917,358	743,914	22.14	33,600
1998	1,836,056.22	895,995	981,687	854,369	22.56	37,871
1999	1,801,930.71	849,610	930,866	871,064	22.98	37,905
2000	1,835,296.69	833,959	913,718	921,578	23.42	39,350
2001	1,780,558.22	777,392	851,741	928,817	23.87	38,911
2002	1,029,425.71	430,506	471,679	557,746	24.34	22,915
2003	1,431,100.42	569,006	623,425	807,675	25.00	32,307
2004	1,123,563.48	424,932	465,572	657,991	25.48	25,824
2005	1,297,983.39	464,938	509,404	788,579	25.98	30,353
2006	1,361,922.07	459,649	503,610	858,313	26.50	32,389
2007	7,191,674.98	2,274,008	2,491,493	4,700,182	27.03	173,888
2008	3,024,995.30	890,559	975,732	2,049,264	27.56	74,356
2009	2,217,742.35	600,786	658,245	1,559,498	28.26	55,184
2010	1,438,403.59	356,724	390,841	1,047,563	28.81	36,361
2011	1,800,694.03	402,635	441,143	1,359,551	29.52	46,055
2012	2,221,300.70	443,149	485,532	1,735,769	30.09	57,686
2013	2,737,348.87	476,846	522,451	2,214,898	30.81	71,889
2014	2,031,120.21	301,621	330,468	1,700,652	31.54	53,920
2015	2,708,188.69	331,482	363,185	2,345,004	32.26	72,691
2016	2,890,225.25	277,173	303,682	2,586,544	33.00	78,380
2017	2,912,602.40	200,387	219,552	2,693,051	33.86	79,535
2018	3,947,225.70	163,415	179,044	3,768,182	34.73	108,499
2019	2,989,942.06	41,261	45,207	2,944,735	35.60	82,717
	72,504,439.84	25,314,975	27,717,378	44,787,062		1,652,302

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1953	3,957.44	3,328	1,723	2,235	7.32	305
1954	4,992.73	4,162	2,155	2,838	7.65	371
1955	6,749.65	5,580	2,889	3,861	7.97	484
1956	4,652.22	3,813	1,974	2,678	8.30	323
1957	12,571.25	10,213	5,287	7,284	8.63	844
1958	13,680.75	11,013	5,701	7,980	8.97	890
1959	14,163.78	11,297	5,848	8,316	9.31	893
1960	5,694.50	4,500	2,330	3,365	9.65	349
1961	14,608.05	11,432	5,918	8,690	10.00	869
1962	12,029.24	9,323	4,826	7,203	10.35	696
1963	12,504.21	9,593	4,966	7,538	10.71	704
1964	15,578.78	11,830	6,124	9,455	11.07	854
1965	23,775.80	17,863	9,247	14,528	11.44	1,270
1966	17,604.09	13,084	6,773	10,831	11.81	917
1967	20,893.24	15,357	7,950	12,943	12.19	1,062
1968	27,322.42	19,856	10,279	17,043	12.57	1,356
1969	19,661.37	14,122	7,311	12,351	12.96	953
1970	37,507.92	26,622	13,782	23,726	13.35	1,777
1971	23,762.64	16,660	8,625	15,138	13.75	1,101
1972	20,513.54	14,203	7,353	13,161	14.15	930
1973	10,455.25	7,146	3,699	6,756	14.56	464
1974	80,178.92	54,069	27,991	52,188	14.98	3,484
1975	19,775.07	13,155	6,810	12,965	15.40	842
1976	2,911.88	1,910	989	1,923	15.83	121
1977	1,768.21	1,143	592	1,176	16.27	72
1978	405.42	258	134	272	16.71	16
1979	1,692.86	1,061	549	1,144	17.17	67
1980	13,634.97	8,409	4,353	9,282	17.63	526
1981	35,806.28	21,717	11,243	24,564	18.10	1,357
1982	32,976.06	23,123	11,970	21,006	15.98	1,315
1983	30,298.97	20,900	10,820	19,479	16.41	1,187
1984	31,176.75	21,138	10,943	20,234	16.86	1,200
1985	53,622.36	35,702	18,482	35,140	17.32	2,029
1986	58,717.94	38,554	19,959	38,759	17.52	2,212
1987	74,450.88	47,909	24,802	49,649	18.01	2,757
1988	57,001.64	36,093	18,685	38,317	18.25	2,100
1989	79,399.51	49,164	25,451	53,948	18.76	2,876
1990	83,514.40	50,752	26,273	57,241	19.04	3,006
1991	86,051.49	51,011	26,408	59,644	19.58	3,046
1992	70,069.58	40,654	21,046	49,024	19.90	2,464
1993	76,473.21	43,161	22,344	54,129	20.45	2,647
1994	102,807.08	56,626	29,314	73,493	20.80	3,533

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1995	111,230.16	59,686	30,898	80,332	21.16	3,796
1996	206,710.67	107,841	55,828	150,883	21.55	7,002
1997	304,799.73	153,619	79,526	225,274	22.14	10,175
1998	541,757.58	264,378	136,864	404,893	22.56	17,947
1999	411,867.44	194,195	100,532	311,336	22.98	13,548
2000	393,232.16	178,685	92,502	300,730	23.42	12,841
2001	344,751.63	150,519	77,921	266,830	23.87	11,178
2002	453,491.35	189,650	98,179	355,313	24.34	14,598
2003	351,177.59	139,628	72,283	278,894	25.00	11,156
2004	244,795.45	92,582	47,928	196,867	25.48	7,726
2005	429,337.66	153,789	79,614	349,724	25.98	13,461
2006	299,300.78	101,014	52,293	247,007	26.50	9,321
2007	647,783.38	204,829	106,037	541,747	27.03	20,042
2008	814,605.24	239,820	124,151	690,454	27.56	25,053
2009	474,325.74	128,495	66,520	407,806	28.26	14,431
2010	330,126.13	81,871	42,383	287,743	28.81	9,988
2011	619,301.32	138,476	71,687	547,615	29.52	18,551
2012	572,709.73	114,256	59,148	513,561	30.09	17,067
2013	632,492.13	110,180	57,038	575,454	30.81	18,678
2014	755,842.89	112,243	58,106	697,737	31.54	22,122
2015	1,063,981.95	130,231	67,418	996,564	32.26	30,892
2016	2,024,376.58	194,138	100,502	1,923,875	33.00	58,299
2017	650,849.97	44,778	23,181	627,669	33.86	18,537
2018	757,543.22	31,362	16,236	741,308	34.73	21,345
2019	888,750.39	12,265	6,349	882,401	35.60	24,787
	15,640,553.22	4,186,036	2,167,042	13,473,511		486,810
	88,144,993.06	29,501,011	29,884,420	58,260,573		2,139,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1944	77.95	70	1-	79	4.56	17
1957	117.06	95	1-	118	8.63	14
1962	2,151.47	1,667	18-	2,169	10.35	210
1964	17,920.86	13,608	146-	18,067	11.07	1,632
1965	20,920.63	15,718	168-	21,089	11.44	1,843
1966	29,758.73	22,118	237-	29,995	11.81	2,540
1967	33,875.31	24,898	266-	34,142	12.19	2,801
1968	27,894.47	20,272	217-	28,111	12.57	2,236
1969	29,312.36	21,054	225-	29,538	12.96	2,279
1970	46,449.79	32,969	353-	46,803	13.35	3,506
1971	42,432.58	29,749	318-	42,751	13.75	3,109
1972	30,600.18	21,187	227-	30,827	14.15	2,179
1973	21,528.93	14,715	157-	21,686	14.56	1,489
1974	24,295.63	16,384	175-	24,471	14.98	1,634
1975	33,447.98	22,250	238-	33,686	15.40	2,187
1976	7,088.04	4,649	50-	7,138	15.83	451
1977	17,783.83	11,494	123-	17,907	16.27	1,101
1978	23,253.21	14,806	158-	23,412	16.71	1,401
1979	85,124.85	53,351	571-	85,696	17.17	4,991
1980	175,119.76	108,003	1,156-	176,276	17.63	9,999
1981	85,224.43	51,690	553-	85,778	18.10	4,739
1982	129,428.81	90,755	971-	130,400	15.98	8,160
1983	63,138.87	43,553	466-	63,605	16.41	3,876
1984	58,876.10	39,918	427-	59,303	16.86	3,517
1985	123,384.92	82,150	879-	124,264	17.32	7,175
1986	140,377.12	92,172	987-	141,364	17.52	8,069
1987	136,832.49	88,052	942-	137,775	18.01	7,650
1988	175,491.48	111,121	1,189-	176,681	18.25	9,681
1989	213,503.89	132,202	1,415-	214,919	18.76	11,456
1990	214,130.92	130,127	1,393-	215,524	19.04	11,320
1991	78,271.51	46,399	497-	78,768	19.58	4,023
1992	96,689.87	56,099	600-	97,290	19.90	4,889
1993	33,962.96	19,169	205-	34,168	20.45	1,671
1994	111,740.54	61,547	659-	112,399	20.80	5,404
1995	158,945.89	85,290	913-	159,859	21.16	7,555
1996	44,731.50	23,336	250-	44,981	21.55	2,087
1997	90,392.75	45,558	488-	90,880	22.14	4,105
1998	55,905.23	27,282	292-	56,197	22.56	2,491
1999	104,475.10	49,260	527-	105,002	22.98	4,569
2000	92,875.32	42,203	452-	93,327	23.42	3,985
2001	170,338.61	74,370	796-	171,135	23.87	7,169
2002	54,814.24	22,923	245-	55,060	24.34	2,262

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2003	133,190.26	52,956	567-	133,757	25.00	5,350
2004	229,781.29	86,903	930-	230,711	25.48	9,055
2005	221,319.48	79,277	849-	222,168	25.98	8,552
2006	179,516.35	60,587	648-	180,165	26.50	6,799
2008	542,890.68	159,827	1,711-	544,601	27.56	19,761
2009	435,453.99	117,964	1,263-	436,717	28.26	15,454
2010	540,142.20	133,955	1,434-	541,576	28.81	18,798
2012	185,684.69	37,044	396-	186,081	30.09	6,184
2013	64,891.21	11,304	121-	65,012	30.81	2,110
2019	131,335.72	1,812	19-	131,355	35.60	3,690
	5,766,892.04	2,605,862	27,891-	5,794,783		267,225

PNG

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

1950	211.54	182	212			
1952	22,872.17	19,387	22,872			
1953	3,324.65	2,796	3,325			
1954	3,638.77	3,034	3,639			
1956	2,288.98	1,876	2,289			
1957	4,312.96	3,504	4,313			
1958	523.27	421	523			
1959	5,076.98	4,049	5,077			
1960	13,576.34	10,728	13,576			
1961	9,266.15	7,252	9,266			
1962	28,692.16	22,236	28,485	207	10.35	20
1963	14,471.10	11,102	14,222	249	10.71	23
1964	37,803.93	28,706	36,774	1,030	11.07	93
1965	38,378.73	28,834	36,938	1,441	11.44	126
1966	31,246.60	23,224	29,751	1,495	11.81	127
1967	24,202.13	17,789	22,789	1,413	12.19	116
1968	19,889.94	14,455	18,518	1,372	12.57	109
1969	19,954.10	14,332	18,360	1,594	12.96	123
1970	22,762.73	16,157	20,698	2,065	13.35	155
1971	20,289.92	14,225	18,223	2,067	13.75	150
1972	17,294.88	11,975	15,341	1,954	14.15	138
1973	11,492.55	7,855	10,063	1,430	14.56	98
1974	24,418.58	16,467	21,095	3,323	14.98	222
1975	16,319.18	10,856	13,907	2,412	15.40	157

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1976	25,023.29	16,412	21,025	3,999	15.83	253
1977	43,118.59	27,868	35,700	7,418	16.27	456
1978	25,979.99	16,542	21,191	4,789	16.71	287
1979	50,315.47	31,535	40,398	9,917	17.17	578
1980	157,640.32	97,223	124,548	33,093	17.63	1,877
1981	85,258.09	51,711	66,245	19,014	18.10	1,050
1984	251.00	170	218	33	16.86	2
1985	76,948.28	51,232	65,631	11,317	17.32	653
1986	6,297.30	4,135	5,297	1,000	17.52	57
1987	4,517.67	2,907	3,724	794	18.01	44
1988	436.80	277	355	82	18.25	4
1989	61,414.76	38,028	48,716	12,699	18.76	677
1990	113,229.49	68,810	88,149	25,080	19.04	1,317
1991	3,009.98	1,784	2,285	725	19.58	37
1992	70,156.42	40,705	52,145	18,011	19.90	905
1993	67,108.70	37,876	48,521	18,588	20.45	909
1994	82,593.19	45,492	58,278	24,316	20.80	1,169
1995	26,780.69	14,371	18,410	8,371	21.16	396
1996	1,225.32	639	819	407	21.55	19
1997	216,693.86	109,214	139,909	76,785	22.14	3,468
1998	256,742.97	125,291	160,504	96,239	22.56	4,266
1999	8,429.94	3,975	5,092	3,338	22.98	145
2000	84,587.64	38,437	49,240	35,348	23.42	1,509
2001	118,361.21	51,677	66,201	52,160	23.87	2,185
2002	169,552.53	70,907	90,836	78,717	24.34	3,234
2003	148,288.73	58,960	75,531	72,758	25.00	2,910
2004	220,104.20	83,243	106,639	113,466	25.48	4,453
2007	122,142.22	38,621	49,476	72,667	27.03	2,688
2009	114,064.35	30,900	39,585	74,480	28.26	2,636
2010	62,519.49	15,505	19,863	42,657	28.81	1,481
2018	45.87	2	3	43	34.73	1
2019	0.11					
	2,815,146.81	1,465,891	1,874,786	940,361		41,323

CPG

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

1971	5,001.66	3,507	4,499	503	13.75	37
1972	12,065.77	8,354	10,717	1,349	14.15	95

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1973	16,158.21	11,044	14,168	1,990	14.56	137
1974	23,610.65	15,922	20,426	3,185	14.98	213
1975	11,934.41	7,939	10,185	1,750	15.40	114
1976	6,620.80	4,342	5,570	1,051	15.83	66
1977	3,884.68	2,511	3,221	663	16.27	41
1978	5,230.27	3,330	4,272	958	16.71	57
1979	5,706.05	3,576	4,588	1,119	17.17	65
1980	25,223.43	15,556	19,956	5,267	17.63	299
1981	21,935.83	13,305	17,069	4,867	18.10	269
1982	13,794.39	9,673	12,409	1,385	15.98	87
1983	18,523.58	12,778	16,392	2,131	16.41	130
1984	29,007.23	19,667	25,230	3,777	16.86	224
1985	25,172.95	16,760	21,501	3,672	17.32	212
1986	27,049.72	17,761	22,785	4,265	17.52	243
1987	27,469.49	17,677	22,677	4,792	18.01	266
1988	27,188.25	17,216	22,086	5,102	18.25	280
1989	33,227.77	20,575	26,395	6,833	18.76	364
1990	49,270.86	29,942	38,412	10,859	19.04	570
1991	52,753.58	31,272	40,118	12,636	19.58	645
1992	51,222.02	29,719	38,125	13,097	19.90	658
1993	54,594.81	30,813	39,529	15,066	20.45	737
1994	58,410.15	32,172	41,272	17,138	20.80	824
1995	72,041.99	38,658	49,593	22,449	21.16	1,061
1996	66,567.19	34,728	44,551	22,016	21.55	1,022
1997	69,627.81	35,092	45,018	24,610	22.14	1,112
1998	43,091.97	21,029	26,977	16,115	22.56	714
1999	67,928.48	32,028	41,088	26,841	22.98	1,168
2000	15,193.15	6,904	8,857	6,336	23.42	271
2001	23,579.10	10,295	13,207	10,372	23.87	435
2002	27,373.31	11,448	14,686	12,687	24.34	521
2003	3,465.46	1,378	1,768	1,698	25.00	68
2004	30,509.32	11,539	14,803	15,706	25.48	616
2005	306.93	110	141	166	25.98	6
2006	27,857.50	9,402	12,061	15,796	26.50	596
2007	1,442.16	456	585	857	27.03	32
2008	23,307.67	6,862	8,803	14,505	27.56	526
2009	15,660.01	4,242	5,442	10,218	28.26	362
2010	25,708.61	6,376	8,180	17,529	28.81	608
2011	17,915.17	4,006	5,139	12,776	29.52	433
2012	25,078.47	5,003	6,418	18,660	30.09	620
2013	43,118.70	7,511	9,636	33,483	30.81	1,087
2014	31,965.64	4,747	6,090	25,876	31.54	820

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2015	28,084.77	3,438	4,410	23,674	32.26	734
2016	18,472.15	1,771	2,272	16,200	33.00	491
2017	39,903.87	2,745	3,521	36,382	33.86	1,074
2018	118,870.98	4,921	6,313	112,558	34.73	3,241
2019	6,951.10	96	123	6,828	35.60	192
	1,449,078.07	640,196	821,285	627,793		24,443
	10,031,116.92	4,711,949	2,668,180	7,362,937		332,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.1 3.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	735.52	736	736			
1907	1,604.70	1,605	1,605			
1908	743.19	743	743			
1909	1,074.39	1,074	1,074			
1910	441.82	442	442			
1911	956.52	957	957			
1912	1,237.26	1,237	1,237			
1913	1,082.10	1,082	1,082			
1914	1,094.15	1,094	1,094			
1915	693.49	693	693			
1916	1,326.49	1,326	1,326			
1917	1,494.31	1,494	1,494			
1918	885.50	886	886			
1919	1,301.37	1,301	1,301			
1920	1,254.20	1,254	1,254			
1921	1,846.30	1,846	1,846			
1922	3,116.86	3,117	3,117			
1923	4,440.67	4,441	4,441			
1924	4,536.34	4,536	4,536			
1925	4,740.02	4,740	4,740			
1926	4,283.39	4,283	4,283			
1927	4,198.07	4,198	4,198			
1928	3,336.56	3,324	3,337			
1929	3,791.62	3,758	3,792			
1930	2,650.70	2,613	2,651			
1931	2,127.85	2,085	2,128			
1932	1,072.18	1,044	1,072			
1933	927.84	898	928			
1934	1,097.63	1,056	1,098			
1935	1,167.61	1,117	1,168			
1936	1,503.95	1,429	1,504			
1937	1,975.00	1,865	1,975			
1938	1,557.60	1,461	1,558			
1939	1,529.07	1,425	1,529			
1940	1,723.92	1,596	1,724			
1941	2,114.59	1,945	2,115			
1942	1,842.70	1,683	1,843			
1943	1,208.64	1,096	1,209			
1944	2,349.55	2,117	2,350			
1945	2,610.08	2,334	2,610			
1946	4,010.12	3,560	4,010			
1947	8,617.38	7,594	8,617			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	8,291.44	7,253	8,291			
1949	9,552.15	8,292	9,552			
1950	9,982.32	8,598	9,982			
1951	13,038.83	11,143	13,000	38	6.69	6
1952	13,567.61	11,500	13,417	151	7.01	22
1953	10,972.19	9,226	10,764	208	7.32	28
1954	9,249.44	7,711	8,996	253	7.65	33
1955	15,034.66	12,430	14,502	533	7.97	67
1956	19,281.23	15,802	18,436	845	8.30	102
1957	21,137.24	17,172	20,034	1,103	8.63	128
1958	20,116.82	16,194	18,893	1,224	8.97	136
1959	28,562.71	22,782	26,579	1,983	9.31	213
1960	21,465.56	16,963	19,790	1,675	9.65	174
1961	14,225.79	11,133	12,989	1,237	10.00	124
1962	14,665.22	11,366	13,261	1,405	10.35	136
1963	17,923.60	13,750	16,042	1,882	10.71	176
1964	20,338.28	15,444	18,018	2,320	11.07	210
1965	21,381.43	16,064	18,742	2,640	11.44	231
1966	22,763.29	16,919	19,739	3,024	11.81	256
1967	24,496.78	18,005	21,006	3,491	12.19	286
1968	29,207.32	21,226	24,764	4,443	12.57	353
1969	30,163.40	21,665	25,276	4,887	12.96	377
1970	24,709.76	17,538	20,461	4,248	13.35	318
1971	32,099.03	22,504	26,255	5,844	13.75	425
1972	38,136.64	26,405	30,806	7,330	14.15	518
1973	46,699.12	31,918	37,238	9,461	14.56	650
1974	41,287.45	27,842	32,483	8,805	14.98	588
1975	28,525.71	18,976	22,139	6,387	15.40	415
1976	20,710.12	13,583	15,847	4,863	15.83	307
1977	30,396.78	19,645	22,920	7,477	16.27	460
1978	40,769.14	25,959	30,286	10,483	16.71	627
1979	68,832.87	43,140	50,331	18,502	17.17	1,078
1980	131,408.86	81,045	94,554	36,855	17.63	2,090
1981	110,631.00	67,100	78,285	32,346	18.10	1,787
1982	190,335.00	133,463	155,709	34,626	15.98	2,167
1983	141,533.91	97,630	113,903	27,631	16.41	1,684
1984	96,589.58	65,488	76,404	20,186	16.86	1,197
1985	157,339.96	104,757	122,218	35,122	17.32	2,028
1986	142,951.52	93,862	109,507	33,444	17.52	1,909
1987	168,313.63	108,310	126,364	41,950	18.01	2,329
1988	176,855.08	111,985	130,651	46,204	18.25	2,532
1989	245,809.88	152,205	177,575	68,235	18.76	3,637

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	200,239.89	121,686	141,969	58,271	19.04	3,060
1991	127,914.76	75,828	88,467	39,447	19.58	2,015
1992	194,224.55	112,689	131,472	62,752	19.90	3,153
1993	110,374.14	62,295	72,679	37,696	20.45	1,843
1994	159,243.25	87,711	102,331	56,912	20.80	2,736
1995	225,556.84	121,034	141,208	84,348	21.16	3,986
1996	146,163.86	76,254	88,964	57,200	21.55	2,654
1997	183,670.61	92,570	108,000	75,671	22.14	3,418
1998	242,997.43	118,583	138,349	104,649	22.56	4,639
1999	163,009.46	76,859	89,670	73,339	22.98	3,191
2000	129,708.02	58,939	68,763	60,945	23.42	2,602
2001	175,354.91	76,560	89,321	86,034	23.87	3,604
2002	178,137.48	74,497	86,914	91,223	24.34	3,748
2003	463,652.54	184,348	215,076	248,577	25.00	9,943
2004	582,927.65	220,463	257,211	325,717	25.48	12,783
2005	461,613.81	165,350	192,911	268,703	25.98	10,343
2006	271,218.43	91,536	106,794	164,425	26.50	6,205
2008	801,363.82	235,922	275,246	526,117	27.56	19,090
2009	189,343.07	51,293	59,843	129,500	28.26	4,582
2010	213,698.43	52,997	61,831	151,868	28.81	5,271
2011	310,820.65	69,499	81,083	229,737	29.52	7,782
2012	514,236.52	102,590	119,690	394,546	30.09	13,112
2013	418,060.32	72,826	84,965	333,095	30.81	10,811
2014	466,917.86	69,337	80,894	386,023	31.54	12,239
2015	456,957.65	55,932	65,255	391,703	32.26	12,142
2016	686,364.70	65,822	76,793	609,571	33.00	18,472
2017	746,787.10	51,379	59,943	686,844	33.86	20,285
2018	883,633.27	36,582	42,680	840,954	34.73	24,214
2019	616,688.11	8,510	9,928	606,760	35.60	17,044
	12,740,532.73	4,350,969	5,064,566	7,675,967		274,771

PNG

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1959	245.76	196	246
1960	2,151.30	1,700	2,151
1961	75,690.37	59,236	75,690
1962	16,927.20	13,119	16,927
1963	22,943.49	17,602	22,943

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1964	28,400.21	21,566	28,343	57	11.07	5
1965	29,395.47	22,085	29,025	370	11.44	32
1966	36,408.56	27,061	35,565	844	11.81	71
1967	32,174.73	23,648	31,079	1,096	12.19	90
1968	26,931.71	19,572	25,722	1,209	12.57	96
1969	37,722.84	27,095	35,609	2,113	12.96	163
1970	19,650.04	13,947	18,330	1,320	13.35	99
1971	9,667.21	6,778	8,908	759	13.75	55
1972	13,313.98	9,218	12,115	1,199	14.15	85
1973	38,836.17	26,544	34,885	3,951	14.56	271
1974	144,406.45	97,380	127,981	16,426	14.98	1,097
1975	99,258.76	66,029	86,778	12,481	15.40	810
1976	162,178.02	106,368	139,793	22,385	15.83	1,414
1977	227,638.93	147,123	193,355	34,284	16.27	2,107
1978	126,268.54	80,400	105,665	20,603	16.71	1,233
1979	78,656.93	49,297	64,788	13,869	17.17	808
1980	57,030.55	35,173	46,226	10,805	17.63	613
1981	109,907.92	66,661	87,609	22,299	18.10	1,232
1985	24,654.43	16,415	21,573	3,081	17.32	178
1986	27,447.15	18,022	23,685	3,762	17.52	215
1988	68,000.86	43,058	56,589	11,412	18.25	625
1989	58,448.77	36,191	47,564	10,885	18.76	580
1990	51,140.66	31,078	40,844	10,297	19.04	541
1991	39,011.61	23,126	30,393	8,618	19.58	440
1992	35,854.73	20,803	27,340	8,515	19.90	428
1993	51,676.44	29,166	38,331	13,345	20.45	653
1994	71,235.62	39,237	51,567	19,669	20.80	946
1995	49,500.84	26,562	34,909	14,592	21.16	690
1996	45,909.70	23,951	31,477	14,432	21.55	670
1997	34,534.58	17,405	22,874	11,660	22.14	527
1998	49,970.37	24,386	32,049	17,921	22.56	794
1999	46,832.83	22,082	29,021	17,812	22.98	775
2000	39,699.21	18,039	23,708	15,992	23.42	683
2001	45,124.99	19,702	25,893	19,232	23.87	806
2002	66,517.98	27,818	36,560	29,958	24.34	1,231
2003	78,667.19	31,278	41,107	37,560	25.00	1,502
2004	165,793.01	62,703	82,407	83,386	25.48	3,273
2005	119,365.27	42,757	56,193	63,172	25.98	2,432
2006	70,424.87	23,768	31,237	39,188	26.50	1,479
2007	93,502.87	29,566	38,857	54,646	27.03	2,022
2008	109,845.80	32,339	42,501	67,345	27.56	2,444
2009	119,208.92	32,294	42,442	76,767	28.26	2,716

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2010	90,572.74	22,462	29,521	61,052	28.81	2,119
2011	78,430.71	17,537	23,048	55,383	29.52	1,876
2012	113,394.32	22,622	29,731	83,664	30.09	2,780
2013	103,879.46	18,096	23,783	80,097	30.81	2,600
2014	114,396.21	16,988	22,326	92,070	31.54	2,919
2015	113,875.06	13,938	18,318	95,557	32.26	2,962
2016	95,701.05	9,178	12,062	83,639	33.00	2,535
2017	88,931.16	6,118	8,041	80,891	33.86	2,389
2018	56,220.18	2,328	3,060	53,161	34.73	1,531
2019	85,256.26	1,177	1,547	83,709	35.60	2,351
	3,898,830.99	1,759,988	2,310,292	1,588,539		60,993

CPG

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

1965	1,895.12	1,424	1,635	261	11.44	23
1966	4,989.88	3,709	4,257	732	11.81	62
1967	7,905.20	5,810	6,669	1,236	12.19	101
1968	7,544.59	5,483	6,294	1,251	12.57	100
1969	7,037.34	5,055	5,802	1,235	12.96	95
1970	6,684.62	4,745	5,447	1,238	13.35	93
1971	4,822.66	3,381	3,881	942	13.75	69
1972	5,439.90	3,767	4,324	1,116	14.15	79
1973	14,933.80	10,207	11,716	3,217	14.56	221
1974	7,861.73	5,302	6,086	1,776	14.98	119
1975	9,613.04	6,395	7,341	2,272	15.40	148
1976	4,932.44	3,235	3,713	1,219	15.83	77
1977	4,347.30	2,810	3,226	1,122	16.27	69
1978	3,525.43	2,245	2,577	948	16.71	57
1979	2,829.16	1,773	2,035	794	17.17	46
1980	3,571.30	2,203	2,529	1,043	17.63	59
1981	10,155.76	6,160	7,071	3,085	18.10	170
1982	8,768.97	6,149	7,058	1,711	15.98	107
1983	7,863.13	5,424	6,226	1,637	16.41	100
1984	27,433.37	18,600	21,350	6,083	16.86	361
1985	14,612.72	9,729	11,168	3,445	17.32	199
1986	17,814.51	11,697	13,427	4,388	17.52	250
1987	8,715.77	5,609	6,438	2,277	18.01	126
1988	6,897.76	4,368	5,014	1,884	18.25	103

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1989	18,499.00	11,455	13,149	5,350	18.76	285
1990	17,820.76	10,830	12,431	5,389	19.04	283
1991	13,760.77	8,157	9,363	4,398	19.58	225
1992	16,073.60	9,326	10,705	5,369	19.90	270
1993	6,559.93	3,702	4,249	2,311	20.45	113
1994	29,217.11	16,093	18,473	10,744	20.80	517
1995	25,165.33	13,504	15,501	9,664	21.16	457
1996	58,774.81	30,663	35,197	23,578	21.55	1,094
1997	115,510.48	58,217	66,826	48,685	22.14	2,199
1998	69,851.40	34,087	39,127	30,724	22.56	1,362
1999	54,506.47	25,700	29,500	25,006	22.98	1,088
2000	47,330.67	21,507	24,687	22,643	23.42	967
2001	65,564.04	28,625	32,858	32,706	23.87	1,370
2002	94,751.21	39,625	45,484	49,267	24.34	2,024
2003	27,748.85	11,033	12,664	15,084	25.00	603
2004	181,730.07	68,730	78,893	102,837	25.48	4,036
2005	3,879.80	1,390	1,596	2,284	25.98	88
2006	111,923.85	37,774	43,360	68,564	26.50	2,587
2007	9,306.75	2,943	3,378	5,929	27.03	219
2008	78,534.49	23,121	26,540	51,995	27.56	1,887
2009	77,935.00	21,113	24,235	53,700	28.26	1,900
2010	77,881.91	19,315	22,171	55,711	28.81	1,934
2011	36,000.84	8,050	9,240	26,760	29.52	907
2012	9,612.23	1,918	2,202	7,411	30.09	246
2013	1,472.30	256	294	1,178	30.81	38
2014	2,742.40	407	467	2,275	31.54	72
2015	4,238.77	519	596	3,643	32.26	113
2016	13,257.55	1,271	1,459	11,799	33.00	358
2017	6,407.77	441	506	5,902	33.86	174
2018	19,731.53	817	938	18,794	34.73	541
2019	4,699.41	65	75	4,625	35.60	130
	1,500,684.60	645,934	741,449	759,236		30,921
	18,140,048.32	6,756,891	8,116,307	10,023,742		366,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.02

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, 2019

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	619	692			
1956	2,239.85	1,961	2,240			
1957	4,785.87	4,158	4,786			
1960	16,750.58	14,212	16,751			
1961	12,800.59	10,770	12,801			
1962	22,033.72	18,376	22,034			
1963	24,186.10	19,988	24,186			
1964	21,937.83	17,965	21,751	187	8.15	23
1965	14,345.92	11,636	14,088	258	8.50	30
1966	22,819.15	18,321	22,182	637	8.87	72
1967	33,625.63	26,721	32,352	1,273	9.24	138
1968	78,227.64	61,487	74,445	3,783	9.63	393
1969	79,698.42	61,934	74,986	4,713	10.03	470
1970	56,628.40	43,491	52,656	3,972	10.44	380
1971	50,484.00	38,301	46,372	4,112	10.86	379
1972	74,487.40	55,783	67,539	6,949	11.30	615
1973	5,856.45	4,327	5,239	618	11.75	53
1974	2,435.60	1,775	2,149	287	12.21	24
1975	3,447.78	2,476	2,998	450	12.69	35
1976	1,925.80	1,362	1,649	277	13.18	21
1979	129,595.68	87,204	105,581	24,014	14.72	1,631
1980	273,942.52	181,046	219,199	54,743	15.26	3,587
1981	280,781.60	182,070	220,439	60,342	15.82	3,814
1982	232,089.47	167,104	202,319	29,770	14.58	2,042
1983	89,210.82	63,170	76,482	12,728	15.05	846
1984	47,248.78	32,876	39,804	7,445	15.52	480
1985	101,055.89	69,031	83,578	17,477	16.01	1,092
1986	78,585.49	52,652	63,748	14,838	16.50	899
1987	157,570.97	103,445	125,245	32,326	17.00	1,902
1988	283,620.35	182,254	220,662	62,958	17.52	3,593
1989	183,420.00	115,243	139,529	43,891	18.04	2,433
1990	203,975.86	125,160	151,536	52,440	18.58	2,822
1991	221,578.38	132,615	160,562	61,016	19.12	3,191
1992	121,714.83	70,960	85,914	35,801	19.67	1,820
1993	67,829.07	38,466	46,572	21,257	20.23	1,051
1994	215,739.93	118,830	143,872	71,868	20.80	3,455
1995	283,678.95	151,513	183,443	100,236	21.37	4,691
1996	638,322.65	330,013	399,559	238,763	21.95	10,878
1997	114,991.22	57,438	69,542	45,449	22.55	2,015
1998	89,135.98	43,124	52,212	36,924	22.94	1,610
1999	211,901.85	98,619	119,402	92,500	23.55	3,928
2000	61,111.51	27,292	33,043	28,068	24.17	1,161

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, 2019

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	2,442	2,957	2,732	24.60	111
2002	124,248.21	50,880	61,602	62,646	25.24	2,482
2005	16,976.59	5,932	7,182	9,794	27.00	363
2007	36,240.36	11,191	13,549	22,691	27.98	811
2008	123,273.33	35,441	42,910	80,364	28.50	2,820
2012	13,100.09	2,583	3,127	9,973	30.52	327
2014	217,660.91	32,562	39,424	178,237	31.26	5,702
2015	137,276.88	17,105	20,710	116,567	31.60	3,689
2016	122,361.10	12,114	14,667	107,694	31.84	3,382
2017	435,607.70	31,799	38,500	397,107	31.75	12,507
2018	224,143.35	10,221	12,375	211,768	31.39	6,746
2019	12,749.76	212	257	12,493	29.62	422
	6,085,837.10	3,058,270	3,701,400	2,384,437		100,936

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

1954	860.15	764	860			
1956	7,054.30	6,176	7,054			
1957	11,192.51	9,725	11,193			
1958	5,050.93	4,355	5,051			
1959	689.61	590	690			
1960	32,725.24	27,765	32,725			
1961	10,605.59	8,923	10,606			
1962	22,867.17	19,071	22,867			
1963	60,787.04	50,237	60,787			
1964	79,108.77	64,781	79,054	55	8.15	7
1965	131,939.84	107,018	130,597	1,343	8.50	158
1966	124,040.09	99,591	121,534	2,507	8.87	283
1967	208,085.37	165,359	201,792	6,293	9.24	681
1968	233,579.88	183,594	224,045	9,535	9.63	990
1969	194,219.76	150,930	184,184	10,036	10.03	1,001
1970	271,294.84	208,354	254,260	17,035	10.44	1,632
1971	229,764.59	174,316	212,722	17,042	10.86	1,569
1972	257,964.38	193,187	235,751	22,213	11.30	1,966
1973	109,357.30	80,803	98,606	10,751	11.75	915
1974	90,753.81	66,130	80,700	10,054	12.21	823
1975	52,979.89	38,040	46,421	6,559	12.69	517
1976	53,093.99	37,543	45,815	7,279	13.18	552

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, 2019

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						
1977	29,803.40	20,743	25,313	4,490	13.68	328
1978	50,738.04	34,739	42,393	8,345	14.19	588
1979	92,133.69	61,996	75,655	16,478	14.72	1,119
1980	491,009.86	324,504	396,001	95,009	15.26	6,226
1981	230,826.16	149,677	182,655	48,171	15.82	3,045
1982	80,975.76	58,303	71,149	9,827	14.58	674
1983	42,059.45	29,782	36,344	5,716	15.05	380
1984	46,511.61	32,363	39,493	7,018	15.52	452
1985	72,222.02	49,335	60,205	12,017	16.01	751
1986	43,855.97	29,383	35,857	7,999	16.50	485
1987	107,897.65	70,835	86,442	21,456	17.00	1,262
1988	160,625.82	103,218	125,960	34,666	17.52	1,979
1989	30,425.01	19,116	23,328	7,097	18.04	393
1990	108,749.56	66,729	81,431	27,318	18.58	1,470
1991	127,229.75	76,147	92,924	34,306	19.12	1,794
1992	44,347.42	25,855	31,552	12,796	19.67	651
1993	29,918.28	16,967	20,705	9,213	20.23	455
1994	29,674.28	16,345	19,946	9,728	20.80	468
1995	34,913.41	18,647	22,755	12,158	21.37	569
1996	42,589.04	22,019	26,870	15,719	21.95	716
1997	147,679.42	73,766	90,019	57,661	22.55	2,557
1998	59,434.64	28,754	35,089	24,345	22.94	1,061
1999	107,844.18	50,191	61,249	46,595	23.55	1,979
2000	88,357.27	39,460	48,154	40,203	24.17	1,663
2001	82,991.73	35,620	43,468	39,524	24.60	1,607
2002	24,753.36	10,137	12,370	12,383	25.24	491
2003	6,572.47	2,559	3,123	3,450	25.87	133
2004	11,171.29	4,138	5,050	6,122	26.34	232
2005	8,155.02	2,849	3,477	4,678	27.00	173
2006	8,567.60	2,822	3,444	5,124	27.48	186
2007	26,075.02	8,052	9,826	16,249	27.98	581
2008	31,803.84	9,144	11,159	20,645	28.50	724
2009	68,220.04	18,119	22,111	46,109	29.03	1,588
2010	60,218.85	14,645	17,872	42,347	29.56	1,433
2011	489,447.99	108,168	132,000	357,448	29.96	11,931
2012	154,849.37	30,536	37,264	117,585	30.52	3,853
2013	5,908.18	1,026	1,252	4,656	30.95	150
2014	69,835.34	10,447	12,749	57,087	31.26	1,826

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, 2019

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	375,344	458,042	2,554,347	31.60	80,834
2016	2,481,717.48	245,690	299,822	2,181,895	31.84	68,527
2017	56,121.74	4,097	5,000	51,122	31.75	1,610
	11,086,635.15	3,999,519	4,876,832	6,209,803		218,038

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

1940	90.00	88	90			
1942	90.00	87	90			
1943	132.66	127	133			
1944	519.95	495	520			
1945	66.33	63	66			
1946	197.92	186	198			
1947	210.99	197	211			
1948	189.93	176	190			
1949	87.26	80	87			
1950	87.44	80	87			
1951	87.28	79	86	1	4.14	
1953	1,265.02	1,132	1,239	26	4.72	6
1955	1,296.62	1,144	1,252	45	5.30	8
1956	1,460.37	1,279	1,400	61	5.60	11
1957	7,995.25	6,947	7,603	393	5.90	67
1958	2,885.06	2,488	2,723	162	6.20	26
1959	2,623.82	2,244	2,456	168	6.51	26
1960	13,164.96	11,170	12,224	941	6.82	138
1961	21,807.35	18,347	20,078	1,729	7.14	242
1962	5,144.51	4,291	4,696	449	7.47	60
1963	11,141.18	9,208	10,077	1,064	7.81	136
1964	27,223.97	22,293	24,397	2,827	8.15	347
1965	25,450.83	20,643	22,591	2,860	8.50	336
1966	44,735.37	35,918	39,308	5,428	8.87	612
1967	40,165.22	31,918	34,930	5,235	9.24	567
1968	46,527.03	36,570	40,021	6,506	9.63	676
1969	40,719.90	31,644	34,630	6,090	10.03	607
1970	46,369.74	35,612	38,973	7,397	10.44	709
1971	37,753.88	28,643	31,346	6,408	10.86	590
1972	16,346.27	12,242	13,397	2,949	11.30	261
1973	17,281.90	12,769	13,974	3,308	11.75	282

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, 2019

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	11,294	12,360	3,140	12.21	257
1975	23,356.27	16,770	18,353	5,004	12.69	394
1976	7,679.24	5,430	5,942	1,737	13.18	132
1977	8,292.18	5,771	6,316	1,977	13.68	145
1978	4,682.18	3,206	3,509	1,174	14.19	83
1979	8,792.04	5,916	6,474	2,318	14.72	157
1980	17,159.04	11,340	12,410	4,749	15.26	311
1981	98,862.58	64,106	70,156	28,707	15.82	1,815
1982	107,317.69	77,269	84,561	22,757	14.58	1,561
1983	82,054.88	58,103	63,586	18,469	15.05	1,227
1984	56,055.83	39,004	42,685	13,371	15.52	862
1985	108,966.47	74,435	81,459	27,507	16.01	1,718
1986	78,897.92	52,862	57,851	21,047	16.50	1,276
1987	101,101.12	66,373	72,637	28,465	17.00	1,674
1988	89,032.58	57,212	62,611	26,422	17.52	1,508
1989	201,578.11	126,652	138,604	62,974	18.04	3,491
1990	181,749.75	111,522	122,046	59,704	18.58	3,213
1991	168,687.80	100,960	110,488	58,200	19.12	3,044
1992	259,022.46	151,010	165,261	93,762	19.67	4,767
1993	307,081.30	174,146	190,580	116,501	20.23	5,759
1994	257,960.73	142,085	155,493	102,467	20.80	4,926
1995	299,469.26	159,947	175,041	124,428	21.37	5,823
1996	383,632.67	198,338	217,055	166,578	21.95	7,589
1997	265,781.91	132,758	145,286	120,496	22.55	5,344
1998	699,360.80	338,351	370,281	329,080	22.94	14,345
1999	743,037.99	345,810	378,444	364,594	23.55	15,482
2000	582,884.63	260,316	284,882	298,003	24.17	12,329
2001	498,094.90	213,782	233,956	264,138	24.60	10,737
2002	223,078.26	91,351	99,972	123,107	25.24	4,877
2003	700,236.52	272,672	298,404	401,833	25.87	15,533
2004	1,411,277.60	522,737	572,067	839,210	26.34	31,861
2005	492,523.31	172,088	188,328	304,196	27.00	11,267
2006	776,322.51	255,721	279,853	496,469	27.48	18,067
2007	643,709.12	198,777	217,535	426,174	27.98	15,231
2008	820,138.66	235,790	258,041	562,097	28.50	19,723
2009	486,920.76	129,326	141,530	345,390	29.03	11,898
2010	543,937.56	132,286	144,770	399,168	29.56	13,504
2011	987,719.26	218,286	238,885	748,834	29.96	24,994
2012	353,222.86	69,656	76,229	276,993	30.52	9,076
2013	398,558.63	69,190	75,719	322,839	30.95	10,431
2014	361,466.55	54,075	59,178	302,289	31.26	9,670
2015	393,127.17	48,984	53,607	339,521	31.60	10,744

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, 2019

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	44,251	48,427	398,552	31.84	12,517
2017	310,889.66	22,695	24,837	286,053	31.75	9,010
2018	896,682.87	40,889	44,748	851,935	31.39	27,140
2019	1,410,490.03	23,414	25,624	1,384,866	29.62	46,754
	17,726,490.71	5,935,116	6,495,152	11,231,339		417,973
	34,898,962.96	12,992,905	15,073,384	19,825,579		736,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 2.11

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, 2019

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	1,463	1,636	333	11.81	28
1967	207.34	152	170	37	12.19	3
1968	820.82	597	668	153	12.57	12
1969	4,348.68	3,123	3,492	857	12.96	66
1970	585.40	416	465	120	13.35	9
1971	1,925.29	1,350	1,509	416	13.75	30
1972	16,780.77	11,619	12,992	3,789	14.15	268
1999	15,161.48	7,149	7,994	7,168	22.98	312
2004	19,260.94	7,284	8,145	11,116	25.48	436
2005	276,907.83	99,188	110,906	166,002	25.98	6,390
	337,967.24	132,341	147,976	189,991		7,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 2.24

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, 2019

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	2,007	2,275			
1956	989.22	866	989			
1957	545.83	474	543	3	5.90	1
1958	236.59	204	234	3	6.20	
1959	739.15	632	724	16	6.51	2
1960	6,231.82	5,287	6,053	179	6.82	26
1961	5,465.73	4,598	5,264	201	7.14	28
1962	1,776.66	1,482	1,697	80	7.47	11
1963	1,519.13	1,255	1,437	82	7.81	10
1964	1,895.48	1,552	1,777	119	8.15	15
1965	611.14	496	568	43	8.50	5
1966	1,500.19	1,204	1,379	122	8.87	14
1967	7,810.50	6,207	7,107	704	9.24	76
1968	5,156.86	4,053	4,640	516	9.63	54
1969	2,743.23	2,132	2,441	302	10.03	30
1970	1,104.82	849	972	133	10.44	13
1971	31,924.90	24,220	27,730	4,194	10.86	386
1972	2,029.09	1,520	1,740	289	11.30	26
1973	5,741.28	4,242	4,857	884	11.75	75
1974	677.56	494	566	112	12.21	9
1975	501.75	360	412	90	12.69	7
1976	3,733.18	2,640	3,023	711	13.18	54
1977	1,421.54	989	1,132	289	13.68	21
1978	182.88	125	143	40	14.19	3
1979	5,235.99	3,523	4,034	1,202	14.72	82
1980	17,091.10	11,295	12,932	4,159	15.26	273
1981	121,509.06	78,791	90,211	31,298	15.82	1,978
1982	95,200.74	68,545	78,480	16,721	14.58	1,147
1983	6,768.10	4,792	5,487	1,282	15.05	85
1984	6,649.28	4,627	5,298	1,352	15.52	87
1985	25,257.56	17,253	19,754	5,504	16.01	344
1986	23,743.92	15,908	18,214	5,530	16.50	335
1987	25,830.88	16,958	19,416	6,415	17.00	377
1988	26,270.40	16,881	19,328	6,943	17.52	396
1989	52,802.47	33,176	37,984	14,818	18.04	821
1990	55,497.04	34,053	38,989	16,508	18.58	888
1991	30,826.21	18,449	21,123	9,703	19.12	507
1992	56,752.96	33,087	37,883	18,870	19.67	959
1993	45,455.69	25,778	29,514	15,941	20.23	788
1994	30,338.27	16,710	19,132	11,206	20.80	539
1995	22,678.63	12,113	13,869	8,810	21.37	412

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, 2019

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	11,547	13,221	9,114	21.95	415
1997	8,544.26	4,268	4,887	3,658	22.55	162
1998	8,784.27	4,250	4,866	3,918	22.94	171
1999	13,041.26	6,069	6,949	6,093	23.55	259
2000	2,551.99	1,140	1,305	1,247	24.17	52
2004	347.18	129	148	199	26.34	8
2005	3,317.00	1,159	1,327	1,990	27.00	74
2006	3,670.43	1,209	1,384	2,286	27.48	83
2010	54.74	13	15	40	29.56	1
2012	115,202.00	22,718	26,011	89,191	30.52	2,922
2013	22,348.33	3,880	4,442	17,906	30.95	579
2014	10,178.04	1,523	1,744	8,434	31.26	270
2015	499.19	62	71	428	31.60	14
2017	320.08	23	26	294	31.75	9
2018	5,899.53	269	308	5,592	31.39	178
2019	1,261.22	21	24	1,237	29.62	42
	953,217.86	538,248	616,216	337,002		16,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 1.69

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, 2019

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	266	291			
1990	10,556.06	9,560	10,528	28	3.07	9
1991	4,510.10	4,023	4,431	80	3.45	23
1992	3,050.56	2,684	2,956	95	3.75	25
1993	5,858.48	5,077	5,591	267	4.08	65
1994	335.37	286	315	20	4.44	5
1997	104.02	83	91	13	5.83	2
	24,705.16	21,979	24,203	502		129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 0.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	599	602			
1956	8,337.58	8,247	8,338			
1957	1,905.18	1,870	1,905			
1958	651.12	634	651			
1959	15,785.61	15,258	15,786			
1960	2,005.39	1,922	2,005			
1961	1,960.14	1,864	1,960			
1962	288.11	272	288			
1963	1,039.65	973	1,040			
1964	5,769.25	5,362	5,769			
1965	1,751.72	1,617	1,752			
1966	3,912.12	3,586	3,912			
1967	4,863.78	4,427	4,864			
1968	8,062.42	7,288	8,062			
1969	1,581.42	1,420	1,581			
1970	2,285.43	2,037	2,285			
1971	10,974.98	9,708	10,975			
1972	4,046.99	3,553	4,047			
1974	1,652.12	1,427	1,652			
1975	8,480.27	7,262	8,480			
1976	7,949.17	6,745	7,949			
1977	2,458.86	2,067	2,459			
1978	1,265.56	1,053	1,266			
1979	752.79	619	749	4	6.21	1
1980	1,718.37	1,397	1,691	28	6.55	4
1981	10,162.67	8,156	9,870	293	6.91	42
1982	12,027.61	10,193	12,028			
1983	1,755.64	1,474	1,756			
1984	30,831.09	25,503	30,831			
1985	13,068.42	10,640	12,880	188	7.87	24
1986	19,569.87	15,668	18,967	603	8.34	72
1987	23,586.65	18,629	22,551	1,036	8.65	120

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,288	12,454	822	9.15	90
1989	15,968.66	12,127	14,680	1,289	9.66	133
1990	33,323.13	24,772	29,987	3,336	10.18	328
1991	26,014.16	18,907	22,888	3,127	10.71	292
1992	15,045.39	10,715	12,971	2,075	11.11	187
1993	23,968.53	16,641	20,144	3,824	11.67	328
1994	51,100.60	34,534	41,805	9,296	12.23	760
1995	69,990.02	45,955	55,630	14,360	12.81	1,121
1996	45,414.72	28,920	35,009	10,406	13.40	777
1997	84,495.34	52,091	63,058	21,438	14.00	1,531
1998	75,399.07	44,908	54,363	21,036	14.60	1,441
1999	119,656.29	68,683	83,143	36,513	15.21	2,401
2000	199,968.82	110,343	133,574	66,395	15.84	4,192
2001	116,038.59	61,396	74,322	41,717	16.47	2,533
2002	42,457.03	21,475	25,996	16,461	17.10	963
2003	222,013.40	106,966	129,486	92,528	17.75	5,213
2004	109,705.10	50,157	60,717	48,988	18.40	2,662
2005	70,405.76	30,422	36,827	33,579	19.06	1,762
2006	85,043.37	34,672	41,972	43,072	19.61	2,196
2007	37,304.93	14,221	17,215	20,090	20.29	990
2008	97,908.80	34,679	41,980	55,929	20.97	2,667
2009	42,499.78	13,880	16,802	25,698	21.65	1,187
2011	14,980.73	4,049	4,901	10,079	22.95	439
2013	30,446.98	6,452	7,810	22,637	24.17	937
2018	12,429.20	664	804	11,625	26.59	437
2019	30,789.81	582	705	30,085	25.96	1,159
	1,975,146.39	1,118,370	1,326,591	648,555		36,989

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

1962	460.81	435	461
1976	21,500.00	18,244	21,500
1984	1,544.96	1,278	1,545
1987	5,496.89	4,341	5,497

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	2,425.60	1,880	2,426			
1997	821.60	507	717	104	14.00	7
2008	85,066.24	30,130	42,617	42,450	20.97	2,024
	117,316.10	56,815	74,762	42,554		2,031

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	863	867
1956	3,485.13	3,447	3,485
1957	166.98	164	167
1958	807.41	787	807
1959	3,980.48	3,847	3,980
1960	3,557.12	3,410	3,557
1961	940.90	895	941
1962	2,160.12	2,037	2,160
1963	2,440.64	2,284	2,441

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1964	1,463.53	1,360	1,464			
1965	852.14	786	852			
1966	4,391.44	4,025	4,391			
1967	7,725.03	7,032	7,725			
1968	9,375.01	8,475	9,375			
1969	1,802.13	1,618	1,802			
1970	4,312.49	3,843	4,304	8	3.81	2
1971	727.19	643	720	7	4.04	2
1972	12,970.95	11,388	12,754	217	4.27	51
1973	4,161.73	3,624	4,059	103	4.52	23
1974	5,521.13	4,769	5,341	180	4.77	38
1975	4,072.92	3,488	3,906	166	5.03	33
1976	1,691.94	1,436	1,608	84	5.30	16
1977	2,859.26	2,403	2,691	168	5.58	30
1978	9,079.27	7,551	8,457	622	5.89	106
1979	8,076.46	6,643	7,440	637	6.21	103
1980	16,025.59	13,027	14,590	1,436	6.55	219
1981	16,463.34	13,213	14,798	1,665	6.91	241
1982	18,913.59	16,029	17,952	962	6.75	143
1983	17,303.36	14,526	16,269	1,035	6.98	148
1984	24,489.09	20,257	22,687	1,802	7.42	243
1985	30,607.35	24,921	27,911	2,697	7.87	343
1986	47,810.95	38,277	42,869	4,942	8.34	593
1987	41,095.26	32,457	36,351	4,744	8.65	548
1988	31,108.85	24,106	26,998	4,111	9.15	449
1989	67,276.33	51,090	57,219	10,057	9.66	1,041
1990	73,855.80	54,904	61,491	12,365	10.18	1,215
1991	72,040.64	52,359	58,640	13,400	10.71	1,251
1992	46,648.02	33,223	37,209	9,439	11.11	850
1993	72,629.85	50,427	56,477	16,153	11.67	1,384
1994	50,628.58	34,215	38,320	12,309	12.23	1,006
1995	79,302.27	52,070	58,317	20,985	12.81	1,638
1996	207,257.72	131,982	147,816	59,442	13.40	4,436
1997	83,557.81	51,513	57,693	25,865	14.00	1,848
1998	20,844.66	12,415	13,904	6,940	14.60	475
1999	283,838.00	162,923	182,469	101,369	15.21	6,665
2000	62,321.83	34,389	38,515	23,807	15.84	1,503
2001	24,248.93	12,830	14,369	9,880	16.47	600
2007	20,518.49	7,822	8,760	11,758	20.29	579
2011	4,783.98	1,293	1,448	3,336	22.95	145
2014	897.06	163	183	715	24.80	29
2016	7,240.43	862	965	6,275	25.91	242

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2017	323,394.81	28,071	31,439	291,956	26.32	11,093
2018	165,355.70	8,830	9,889	155,466	26.59	5,847
2019	588,719.37	11,127	12,462	576,257	25.96	22,198
	2,602,269.28	1,081,742	1,208,908	1,393,361		67,376
	4,694,731.77	2,256,927	2,610,261	2,084,470		106,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.6	2.27

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, 2019

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	3,993	4,075			
1998	10,727.14	9,225	9,656	1,071	3.50	306
2001	13,978.74	10,344	10,827	3,151	6.50	485
2002	7,564.41	5,295	5,542	2,022	7.50	270
2003	93,599.07	61,775	64,661	28,938	8.50	3,404
	1,490,664.11	1,451,352	1,455,482	35,182		4,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 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, 2019

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	292.55	272	260	33	5.62	6
1907	1,480.00	1,374	1,312	168	5.64	30
1909	419.56	389	372	48	5.69	8
1910	231.57	215	205	26	5.72	5
1911	21.85	20	19	3	5.74	1
1912	1,782.05	1,650	1,576	206	5.77	36
1914	166.16	154	147	19	5.81	3
1915	20.13	19	18	2	5.83	
1918	524.64	484	462	62	5.90	11
1921	435.07	401	383	52	5.96	9
1922	86.02	79	75	11	5.98	2
1924	4,604.09	4,236	4,046	558	6.02	93
1926	3,813.02	3,504	3,347	466	6.05	77
1931	4,019.42	3,682	3,517	503	6.14	82
1938	400.93	365	349	52	6.25	8
1943	284.29	258	246	38	6.32	6
1945	209.72	190	181	28	6.34	4
1950	10,092.39	9,086	8,678	1,414	6.40	221
1951	7,260.37	6,529	6,236	1,024	6.41	160
1952	6,957.94	6,249	5,969	989	6.42	154
1953	11,420.67	10,244	9,784	1,636	6.43	254
1954	299,198.89	268,016	255,991	43,208	6.44	6,709
1955	326.04	292	279	47	6.45	7
1956	1,010.54	903	862	148	6.46	23
1957	764.10	682	651	113	6.47	17
1958	1,738.94	1,549	1,480	259	6.47	40
1959	1,412.84	1,257	1,201	212	6.48	33
1960	3,973.24	3,528	3,370	604	6.49	93
1961	16,365.00	14,507	13,856	2,509	6.50	386
1962	12,971.47	11,481	10,966	2,006	6.50	309
1963	6,322.09	5,585	5,334	988	6.51	152
1964	7,033.27	6,202	5,924	1,110	6.52	170
1965	874.62	770	735	139	6.53	21
1966	358.24	315	301	57	6.53	9
1967	371.22	325	310	61	6.54	9
1968	1,018.50	891	851	167	6.55	25
1969	7,523.28	6,567	6,272	1,251	6.55	191
1970	3,024.29	2,633	2,515	509	6.56	78
1971	1,477.38	1,284	1,226	251	6.56	38
1972	596.71	517	494	103	6.57	16
1973	3,204.98	2,770	2,646	559	6.57	85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1978	1,708.01	1,455	1,390	318	6.60	48
1980	5,900.01	4,990	4,766	1,134	6.61	172
1983	15,322.42	12,975	12,393	2,930	6.60	444
1985	12,630.08	10,589	10,114	2,516	6.65	378
1988	52,754.56	43,538	41,585	11,170	6.67	1,675
1989	8,424.15	6,911	6,601	1,823	6.68	273
1990	123,521.99	100,942	96,413	27,109	6.60	4,107
1992	47,851.27	38,559	36,829	11,022	6.63	1,662
1994	1,725,445.56	1,368,278	1,306,888	418,558	6.66	62,847
1995	22,173.60	17,437	16,655	5,519	6.65	830
1998	25,800.00	19,691	18,808	6,992	6.67	1,048
2001	18,989.60	13,982	13,355	5,635	6.63	850
2002	46,954.16	34,018	32,492	14,462	6.65	2,175
2003	136,654.40	97,407	93,037	43,618	6.65	6,559
2004	51,015.68	35,660	34,060	16,956	6.67	2,542
2005	59,996.43	41,146	39,300	20,697	6.64	3,117
2012	74,314.34	39,349	37,584	36,731	6.66	5,515
2014	123,382.06	55,843	53,338	70,045	6.65	10,533
2015	9,379.40	3,786	3,616	5,763	6.65	867
2016	80,514.53	27,786	26,539	53,975	6.64	8,129
2018	20,625.68	3,818	3,647	16,979	6.60	2,573
	3,087,446.01	2,357,634	2,251,855	835,591		125,925

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

1951	822.27	699	668	155	9.87	16
1955	801,398.39	675,747	645,428	155,970	9.97	15,644
1956	1,047.45	881	841	206	9.99	21
1957	10,249.83	8,606	8,220	2,030	10.01	203
1958	2,482.66	2,080	1,987	496	10.03	49
1959	5,183.81	4,332	4,138	1,046	10.05	104
1960	4,948.06	4,125	3,940	1,008	10.07	100
1961	539,405.64	448,527	428,403	111,003	10.09	11,001
1962	339.03	281	268	71	10.11	7
1963	277.93	230	220	58	10.13	6
1966	3,859.88	3,165	3,023	837	10.18	82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1967	2,790.92	2,281	2,179	612	10.20	60
1969	866.59	704	672	194	10.23	19
1970	8,032.58	6,500	6,208	1,824	10.25	178
1971	8,119.32	6,547	6,253	1,866	10.26	182
1972	3,388.32	2,722	2,600	788	10.27	77
1973	2,861.11	2,290	2,187	674	10.29	66
1974	1,212,931.09	966,755	923,380	289,551	10.30	28,112
1975	22,751.74	18,059	17,249	5,503	10.31	534
1976	32,788.40	25,908	24,746	8,043	10.33	779
1977	35,227.17	27,709	26,466	8,761	10.34	847
1978	14,269.12	11,171	10,670	3,599	10.35	348
1979	148,221.56	115,466	110,285	37,936	10.36	3,662
1980	460,230.72	356,683	340,680	119,551	10.37	11,529
1981	57,414.00	44,252	42,267	15,147	10.38	1,459
1982	38,599.74	30,254	28,897	9,703	10.34	938
1983	2,914.84	2,266	2,164	751	10.45	72
1984	89,751.74	69,459	66,343	23,409	10.37	2,257
1985	30,648.24	23,581	22,523	8,125	10.34	786
1986	140,082.48	106,995	102,194	37,888	10.36	3,657
1987	3,330.36	2,522	2,409	922	10.42	88
1988	2,092.34	1,575	1,504	588	10.34	57
1989	964,184.71	720,439	688,115	276,069	10.32	26,751
1990	710,334.35	525,932	502,335	207,999	10.34	20,116
1991	55,324.88	40,520	38,702	16,623	10.41	1,597
1992	345,020.86	250,485	239,247	105,774	10.38	10,190
1993	37,015.00	26,584	25,391	11,624	10.40	1,118
1994	335,991.96	238,185	227,498	108,494	10.47	10,362
1995	34,567.26	24,221	23,134	11,433	10.47	1,092
1996	43,356.00	30,054	28,706	14,650	10.40	1,409
1997	10,221.04	6,991	6,677	3,544	10.39	341
1998	247,914.36	166,846	159,360	88,554	10.45	8,474
2000	1,459,320.19	950,455	907,811	551,509	10.44	52,827
2001	376,052.25	239,997	229,229	146,823	10.49	13,996
2002	173,687.14	108,815	103,933	69,754	10.43	6,688
2003	200,366.76	122,665	117,161	83,205	10.45	7,962
2004	200,396.72	119,597	114,231	86,166	10.47	8,230
2005	508,142.12	294,722	281,499	226,643	10.50	21,585
2006	72,718.65	40,941	39,104	33,615	10.48	3,208
2007	745,744.60	405,536	387,341	358,404	10.49	34,166
2008	547,767.46	286,592	273,734	274,034	10.48	26,148
2009	132,314.80	66,263	63,290	69,025	10.47	6,593

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2010	92,229.97	43,901	41,931	50,299	10.46	4,809
2011	75,088.53	33,640	32,131	42,958	10.47	4,103
2012	249,484.70	104,235	99,558	149,926	10.45	14,347
2013	35,996.21	13,805	13,186	22,811	10.45	2,183
2014	445,783.40	153,706	146,810	298,974	10.45	28,610
2015	382,922.06	115,260	110,089	272,833	10.45	26,108
2016	860,821.33	216,583	206,866	653,956	10.41	62,820
2017	172,226.42	33,412	31,913	140,314	10.39	13,505
2018	1,020,637.66	129,621	123,805	896,832	10.31	86,987
2019	1,259,576.57	59,452	56,785	1,202,792	10.08	119,325
	15,482,535.29	8,541,827	8,158,583	7,323,952		708,590

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

1951	730.20	669	639	91	5.27	17
1957	163.83	149	142	22	5.31	4
1962	40,974.62	37,045	35,383	5,592	5.34	1,047
1965	1,567,005.46	1,410,399	1,347,119	219,887	5.35	41,100
1966	142,946.82	128,435	122,673	20,274	5.36	3,782
1967	15,954.41	14,312	13,670	2,285	5.36	426
1968	9,460.27	8,470	8,090	1,370	5.37	255
1969	18,666.34	16,684	15,935	2,731	5.37	509
1970	12,903.20	11,512	10,995	1,908	5.37	355
1971	7,221.56	6,429	6,141	1,081	5.38	201
1975	432.10	381	364	68	5.39	13
1976	3,658.72	3,221	3,076	582	5.39	108
1977	2,770.44	2,433	2,324	447	5.40	83
1981	873.48	758	724	149	5.41	28
1982	6,159.03	5,382	5,141	1,019	5.42	188
1984	25,998.29	22,520	21,510	4,489	5.48	819
1987	84,605.93	72,592	69,335	15,271	5.38	2,838
1990	146,946.76	123,979	118,416	28,530	5.47	5,216
1991	1,839.60	1,547	1,478	362	5.40	67
1992	58,567.66	48,963	46,766	11,801	5.39	2,189
1996	316,288.61	257,174	245,635	70,653	5.40	13,084
1997	209,065.14	168,402	160,846	48,219	5.43	8,880

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2025						
NET SALVAGE PERCENT.. 0						
1998	101,386.46	80,866	77,238	24,149	5.46	4,423
1999	77,675.00	61,464	58,706	18,969	5.41	3,506
2000	1,473.37	1,152	1,100	373	5.44	69
2001	99,787.96	77,166	73,704	26,084	5.42	4,813
2002	58,494.74	44,631	42,629	15,866	5.44	2,917
2003	67,677.49	50,921	48,636	19,041	5.43	3,507
2004	91,646.14	67,901	64,854	26,792	5.42	4,943
2005	181,796.97	132,330	126,393	55,404	5.42	10,222
2006	25,352.02	18,071	17,260	8,092	5.44	1,488
2007	26,253.00	18,277	17,457	8,796	5.45	1,614
2008	2,114.70	1,435	1,371	744	5.45	137
2009	1,660.00	1,093	1,044	616	5.45	113
2010	11,586.09	7,364	7,034	4,552	5.45	835
2011	102,995.75	62,766	59,950	43,046	5.45	7,898
2012	74,314.34	43,087	41,154	33,161	5.44	6,096
2013	46,334.76	25,239	24,107	22,228	5.43	4,094
2014	313,407.10	157,550	150,481	162,926	5.44	29,950
2015	323,293.30	146,355	139,788	183,505	5.44	33,733
2016	640,776.43	251,184	239,914	400,862	5.43	73,824
2017	530,512.31	167,377	159,867	370,645	5.42	68,385
2018	1,495,425.11	324,507	309,947	1,185,478	5.41	219,127
2019	1,380,217.85	117,871	112,582	1,267,635	5.35	236,941
	8,327,413.36	4,200,063	4,011,619	4,315,794		799,844

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

1933	657.93	595	568	90	6.99	13
1992	1,969,044.37	1,543,337	1,474,093	494,952	7.59	65,211
1993	15,226.14	11,822	11,292	3,935	7.63	516
1994	10,056.65	7,745	7,398	2,659	7.61	349
2000	1,880.00	1,353	1,292	588	7.60	77
2001	34,203.52	24,237	23,150	11,054	7.61	1,453
	2,031,068.61	1,589,089	1,517,792	513,277		67,619

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,143,813	1,092,494	3,705,379	33.55	110,443
2011	174,377.96	35,277	33,694	140,684	33.52	4,197
2015	4,461.58	538	514	3,948	32.81	120
2016	2,274.42	221	211	2,063	32.47	64
2018	188,742.02	8,663	8,274	180,468	31.18	5,788
2019	394.23	7	7	388	28.83	13
	5,168,123.35	1,188,519	1,135,194	4,032,929		120,625

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

1872	2,385.33	2,385	2,385			
1877	10,334.49	10,334	10,334			
1905	2,025.18	2,025	2,025			
1910	67.06	67	67			
1911	241.41	241	241			
1915	150.63	151	151			
1918	6,964.78	6,965	6,965			
1920	2,849.28	2,849	2,849			
1922	6,456.29	6,456	6,456			
1923	2,268.48	2,268	2,268			
1924	61.13	61	61			
1928	44,791.52	44,792	44,792			
1929	1,227.11	1,227	1,227			
1931	34,589.34	34,589	34,589			
1932	589.45	589	589			
1933	40.24	40	40			
1934	309.40	309	309			
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1944	230.75	231	231			
1945	27.52	28	28			
1947	6,946.66	6,867	6,515	432	0.46	432
1948	401.47	394	374	28	0.72	28
1949	2,293.38	2,237	2,122	171	0.98	171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1950	42,873.83	41,545	39,413	3,461	1.24	2,791
1951	9,223.77	8,876	8,420	803	1.51	532
1952	13,587.20	12,979	12,313	1,274	1.79	712
1953	38,639.35	36,640	34,760	3,880	2.07	1,874
1954	23,896.24	22,492	21,338	2,559	2.35	1,089
1955	4,128.52	3,857	3,659	469	2.63	178
1957	4,517.50	4,155	3,942	576	3.21	179
1958	6,021.51	5,495	5,213	809	3.50	231
1959	3,224.13	2,919	2,769	455	3.79	120
1960	5,393.14	4,843	4,594	799	4.08	196
1961	2,423.08	2,158	2,047	376	4.37	86
1962	9,412.34	8,313	7,886	1,526	4.67	327
1963	15,675.19	13,731	13,026	2,649	4.96	534
1964	7,514.21	6,526	6,191	1,323	5.26	252
1965	5,035.99	4,336	4,113	923	5.56	166
1966	2,516.15	2,147	2,037	479	5.87	82
1967	1,400.63	1,184	1,123	277	6.19	45
1968	1,219.07	1,021	969	250	6.51	38
1969	92.87	77	73	20	6.84	3
1970	731.03	600	569	162	7.19	23
1971	10,643.95	8,638	8,195	2,449	7.54	325
1972	1,090.13	875	830	260	7.90	33
1975	164.27	127	120	44	9.07	5
1976	24,200.07	18,459	17,512	6,688	9.49	705
1977	7,165.00	5,388	5,111	2,054	9.92	207
1978	8,046.84	5,961	5,655	2,392	10.37	231
1979	4,081.97	2,977	2,824	1,258	10.83	116
1980	13,951.40	10,007	9,493	4,458	11.31	394
1983	369.74	281	267	103	11.58	9
1985	27,096.76	19,911	18,889	8,208	12.45	659
1986	5,526.05	3,980	3,776	1,750	13.01	135
1988	338.67	235	223	116	13.95	8
1989	45,917.20	31,233	29,630	16,287	14.34	1,136
1990	1,194.94	793	752	443	14.94	30
1991	5,163.03	3,355	3,183	1,980	15.36	129
1992	7,676.31	4,855	4,606	3,070	15.98	192
1994	49,044.77	29,515	28,000	21,045	16.87	1,247
1995	28,542.82	16,643	15,789	12,754	17.52	728
1996	2,259.68	1,280	1,214	1,045	17.99	58
1997	46,847.50	25,616	24,301	22,546	18.65	1,209
1998	39,421.11	20,850	19,780	19,641	19.15	1,026
1999	72,667.26	37,089	35,185	37,482	19.66	1,907

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2000	47,290.96	23,239	22,046	25,245	20.18	1,251
2001	116,015.47	54,736	51,927	64,089	20.71	3,095
2002	43,459.24	19,548	18,545	24,915	21.41	1,164
2003	35,150.00	15,079	14,305	20,845	21.96	949
2004	74,651.27	30,428	28,866	45,785	22.52	2,033
2005	302,659.69	116,736	110,745	191,915	23.09	8,312
2006	139,043.00	50,681	48,080	90,963	23.54	3,864
2007	78,002.02	26,614	25,248	52,754	24.13	2,186
2011	148,951.37	36,463	34,592	114,360	26.22	4,362
2012	1,935.54	424	402	1,533	26.75	57
2013	5,265.73	1,016	964	4,302	27.17	158
2014	34,471.72	5,726	5,432	29,040	27.61	1,052
2015	15,541.08	2,154	2,043	13,498	27.97	483
2016	50,281.38	5,561	5,276	45,006	28.15	1,599
2017	28,421.86	2,308	2,190	26,232	28.27	928
2018	73,329.25	3,725	3,534	69,795	28.00	2,493
2019	94,755.16	1,762	1,672	93,084	26.45	3,519
	2,018,291.16	958,147	915,158	1,103,133		58,083

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

1960	100,930.51	67,652	74,565	26,365	23.10	1,141
1961	86,871.16	57,877	63,791	23,080	23.23	994
1962	141,136.69	93,451	103,000	38,136	23.36	1,633
1963	9,480.45	6,237	6,874	2,606	23.49	111
1964	3,689.12	2,411	2,657	1,032	23.62	44
1965	479.00	311	343	136	23.74	6
1966	297.39	192	212	86	23.86	4
1967	860.37	551	607	253	23.98	11
1968	3,570.31	2,269	2,501	1,069	24.10	44
1969	661.27	417	460	202	24.21	8
1970	2,325.05	1,455	1,604	721	24.32	30
1971	74,835.43	46,485	51,235	23,600	24.42	966
1972	5,279.41	3,252	3,584	1,695	24.53	69
1973	5,863.34	3,582	3,948	1,915	24.63	78
1974	1,077.54	653	720	358	24.73	14
1975	20,112.15	12,073	13,307	6,805	24.82	274

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1976	98,397.02	58,513	64,492	33,905	24.92	1,361
1977	262,518.62	154,621	170,421	92,098	25.01	3,682
1978	14,862.88	8,670	9,556	5,307	25.09	212
1979	31,316.64	18,079	19,926	11,390	25.18	452
1980	50,253.77	28,705	31,638	18,616	25.26	737
1981	48,963.34	27,663	30,490	18,474	25.34	729
1982	16,098.09	9,720	10,713	5,385	24.61	219
1983	15,919.21	9,529	10,503	5,416	24.48	221
1984	47,604.50	28,053	30,920	16,685	24.74	674
1985	68,749.88	40,081	44,177	24,573	24.67	996
1986	220,372.23	126,978	139,953	80,419	24.64	3,264
1987	95,726.84	54,134	59,666	36,061	24.97	1,444
1988	78,940.78	44,017	48,515	30,426	24.99	1,218
1989	133,833.58	73,475	80,983	52,851	25.06	2,109
1990	1,474.46	796	877	597	25.15	24
1991	12,756.63	6,799	7,494	5,263	24.97	211
1992	108,291.24	56,582	62,364	45,927	25.13	1,828
1993	238,990.24	122,220	134,709	104,281	25.32	4,119
1994	9,228.65	4,636	5,110	4,119	25.26	163
1995	133,112.29	65,544	72,242	60,871	25.25	2,411
1996	77,622.54	37,399	41,221	36,402	25.28	1,440
1997	4,624,824.64	2,174,593	2,396,804	2,228,021	25.35	87,890
1998	280,621.46	128,525	141,658	138,963	25.45	5,460
1999	84,872.92	37,930	41,806	43,067	25.37	1,698
2000	89,743.66	38,850	42,820	46,924	25.55	1,837
2001	725,398.24	304,667	335,799	389,599	25.55	15,248
2002	42,268.05	17,237	18,998	23,270	25.42	915
2003	180,782.36	70,993	78,247	102,535	25.52	4,018
2004	146,160.24	55,278	60,927	85,234	25.48	3,345
2005	167,022.30	60,546	66,733	100,289	25.50	3,933
2006	140,015.92	48,390	53,335	86,681	25.56	3,391
2007	877,150.17	288,407	317,878	559,272	25.52	21,915
2008	79,300.50	24,623	27,139	52,161	25.54	2,042
2009	54,131.55	15,801	17,416	36,716	25.47	1,442
2010	196,247.48	53,320	58,769	137,479	25.47	5,398
2011	314,990.40	78,716	86,760	228,231	25.51	8,947
2012	49,422.81	11,268	12,419	37,003	25.39	1,457
2013	122,684.15	25,040	27,599	95,085	25.35	3,751
2014	163,988.66	29,321	32,317	131,671	25.27	5,211
2015	94,908.17	14,436	15,911	78,997	25.09	3,149
2016	608,702.23	74,992	82,655	526,047	24.91	21,118

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2017	58,203.25	5,355	5,902	52,301	24.67	2,120
2018	71,772.28	4,192	4,620	67,152	24.21	2,774
2019	14,245.99	305	336	13,910	22.81	610
	11,409,960.05	4,837,867	5,332,225	6,077,735		240,610
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1960	27,374.98	26,145	27,375			
1961	2,250.14	2,148	2,250			
1962	11,395.40	10,870	11,395			
1964	212.41	202	212			
1965	479.69	457	480			
1972	4,846.95	4,585	4,847			
1973	59,338.04	56,074	59,338			
1976	674.99	636	675			
1977	9,114.69	8,574	9,115			
1978	24,124.85	22,665	24,125			
1979	540.75	507	541			
1980	8,726.53	8,176	8,727			
1981	52,430.77	49,048	52,431			
1982	22,292.87	20,900	22,293			
1984	11,417.15	10,659	11,417			
1986	31,130.64	28,992	31,131			
1987	11,362.33	10,561	11,362			
1988	15,773.37	14,608	15,773			
1989	8,654.63	7,999	8,655			
1990	94,337.02	87,111	94,337			
1992	6,049.58	5,557	6,050			
1993	1,598.34	1,461	1,598			
1994	38,859.45	35,378	38,859			
1995	4,586.75	4,169	4,587			
1996	1,532.27	1,386	1,532			
1997	1,129.92	1,017	1,130			
1998	3,483.10	3,123	3,483			
2001	6,551.41	5,769	6,444	108	2.51	43
2002	8,685.69	7,600	8,489	197	2.50	79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
2003	26,975.97	23,458	26,201	775	2.47	314
2004	262,708.52	226,402	252,874	9,834	2.49	3,949
2005	28,203.02	24,085	26,901	1,302	2.48	525
2008	29,302.79	24,093	26,910	2,393	2.49	961
2010	189,349.18	150,021	167,562	21,787	2.49	8,750
2011	217,404.63	168,162	187,825	29,580	2.49	11,880
2014	19,697.18	13,563	15,149	4,548	2.49	1,827
2016	36,430.01	21,293	23,783	12,647	2.49	5,079
2017	42,967.09	21,535	24,053	18,914	2.49	7,596
2018	58,528.05	22,030	24,606	33,922	2.49	13,623
2019	838,990.00	140,950	157,431	681,559	2.48	274,822
	2,219,511.15	1,271,969	1,401,945	817,566		329,448

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

2001	6,628.41	2,575	2,838	3,790	29.12	130
2002	3,783,335.80	1,416,859	1,561,641	2,221,695	29.23	76,007
2003	87,794.37	31,729	34,971	52,823	29.16	1,811
2004	116,222.01	40,352	44,475	71,747	29.14	2,462
2005	21,321.99	7,079	7,802	13,520	29.17	463
2006	70,501.63	22,271	24,547	45,955	29.24	1,572
2007	23,909.23	7,173	7,906	16,003	29.17	549
2008	36,082.96	10,208	11,251	24,832	29.15	852
2009	2,440.34	646	712	1,728	29.18	59
2010	44,187.56	10,870	11,981	32,207	29.11	1,106
2011	22,823.04	5,160	5,687	17,136	29.09	589
2012	5,700.89	1,172	1,292	4,409	29.00	152
2013	10,921.02	2,002	2,207	8,714	28.96	301
2014	82,583.84	13,213	14,563	68,021	28.87	2,356
2015	2,300.95	312	344	1,957	28.72	68
2016	41,558.96	4,555	5,020	36,539	28.45	1,284
2017	11,135.61	911	1,004	10,132	28.08	361
2018	114,113.01	5,922	6,527	107,586	27.40	3,926
2019	936,945.86	17,896	19,725	917,221	25.68	35,717
	5,420,507.48	1,600,905	1,764,494	3,656,013		129,765

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1907	12.46	10	11	1	13.50	
1909	57.76	48	53	5	14.08	
1910	136.78	112	123	13	14.37	1
1912	15.65	13	14	1	14.95	
1915	2,677.72	2,147	2,366	311	15.84	20
1930	25,467.58	18,933	20,868	4,600	20.40	225
1933	41.56	30	33	8	21.33	
1934	68.83	50	55	14	21.64	1
1944	71.26	49	54	17	24.72	1
1968	646.66	365	402	244	31.22	8
1974	842.24	446	492	351	32.50	11
1976	103,603.50	53,625	59,105	44,499	32.89	1,353
1977	20,984.75	10,728	11,824	9,161	33.08	277
1978	83.39	42	46	37	33.27	1
1980	1,544.84	759	837	708	33.62	21
1981	984.45	477	526	459	33.79	14
1983	3,281.25	1,749	1,928	1,354	31.99	42
1984	4,173.75	2,193	2,417	1,757	32.07	55
1987	1,513.65	758	835	678	32.44	21
1988	13,483.87	6,626	7,303	6,181	32.60	190
1991	1,061.00	493	543	518	32.85	16
1996	7,009.14	2,899	3,195	3,814	33.32	114
1998	26,471.23	10,358	11,416	15,055	33.45	450
2000	16,127.75	5,912	6,516	9,612	33.69	285
2001	5,503.51	1,945	2,144	3,360	33.85	99
2003	14,245.64	4,678	5,156	9,090	33.75	269
2007	20,621.98	5,543	6,109	14,513	34.01	427
2008	5,631.08	1,425	1,571	4,060	33.95	120
2010	19,035.29	4,176	4,603	14,433	33.79	427
2011	187,198.19	37,702	41,555	145,644	33.70	4,322
2014	780,161.32	110,315	121,588	658,574	33.41	19,712
2015	32,204.52	3,855	4,249	27,956	33.09	845
2016	12,899.16	1,246	1,373	11,526	32.73	352
2018	55,602.72	2,535	2,794	52,809	31.39	1,682
	1,363,464.48	292,242	322,105	1,041,359		31,361

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1883	8,344.74	8,345	8,345			
1891	3,862.10	3,862	3,862			
1901	8,797.90	8,798	8,798			
1912	486.10	486	486			
1917	2,730.00	2,730	2,730			
1921	68.14	68	68			
1936	301.44	301	301			
1940	49.80	50	50			
1950	5,337.36	5,172	5,337			
1957	143.48	132	143			
1962	79.33	70	77	2	4.67	
1963	91,498.79	80,153	88,496	3,002	4.96	605
1967	72.76	62	68	4	6.19	1
1970	278.25	228	252	27	7.19	4
1971	280,331.31	227,489	251,169	29,162	7.54	3,868
1972	1,534.12	1,231	1,359	175	7.90	22
1973	1,448.41	1,149	1,269	180	8.28	22
1974	17,812.29	13,951	15,403	2,409	8.67	278
1975	146,776.04	113,495	125,309	21,467	9.07	2,367
1976	287,308.61	219,145	241,957	45,352	9.49	4,779
1977	6,110.00	4,595	5,073	1,037	9.92	105
1978	8,784.91	6,507	7,184	1,601	10.37	154
1980	3,627.06	2,602	2,873	754	11.31	67
1982	2,134.65	1,649	1,821	314	11.04	28
1983	1,783.82	1,354	1,495	289	11.58	25
1984	10,916.05	8,176	9,027	1,889	11.90	159
1985	11,720.54	8,612	9,508	2,212	12.45	178
1986	1,514.84	1,091	1,205	310	13.01	24
1987	66,574.18	47,168	52,078	14,496	13.37	1,084
1988	170,632.84	118,249	130,558	40,075	13.95	2,873
1989	67,005.39	45,577	50,321	16,684	14.34	1,163
1990	3,349.53	2,223	2,454	895	14.94	60
1992	1,456.39	921	1,017	440	15.98	28
1994	9,121.93	5,490	6,061	3,060	16.87	181
1995	7,293.81	4,253	4,696	2,598	17.52	148
1996	3,399.26	1,925	2,125	1,274	17.99	71
1997	26,121.15	14,283	15,770	10,351	18.65	555
1998	20,955.04	11,083	12,237	8,718	19.15	455
1999	5,025.24	2,565	2,832	2,193	19.66	112
2000	411,880.07	202,398	223,466	188,414	20.18	9,337
2001	15,936.04	7,519	8,302	7,634	20.71	369
2002	132,402.81	59,555	65,754	66,649	21.41	3,113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2003	18,666.74	8,008	8,842	9,825	21.96	447
2004	40,977.09	16,702	18,441	22,537	22.52	1,001
2005	20,042.49	7,730	8,535	11,508	23.09	498
2007	63,327.92	21,607	23,856	39,472	24.13	1,636
2008	2,287.79	726	802	1,486	24.73	60
2009	9,297.12	2,733	3,017	6,280	25.21	249
2010	66,442.25	17,926	19,792	46,650	25.71	1,814
2011	414,026.48	101,354	111,904	302,122	26.22	11,523
2012	84,354.10	18,474	20,397	63,957	26.75	2,391
2014	114,343.64	18,992	20,969	93,375	27.61	3,382
2015	184,377.83	25,555	28,215	156,163	27.97	5,583
2016	68,563.53	7,583	8,372	60,191	28.15	2,138
2017	317,824.20	25,807	28,493	289,331	28.27	10,235
2018	316,266.92	16,066	17,738	298,529	28.00	10,662
2019	336,261.04	6,254	6,905	329,356	26.45	12,452
	3,902,065.66	1,540,229	1,697,617	2,204,449		96,306

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

1970	2,453.00	1,886	2,314	139	12.91	11
1971	872.29	668	820	53	12.93	4
1977	342.77	255	313	30	13.06	2
1989	1,813.00	1,266	1,553	260	13.17	20
1991	11,104.08	7,595	9,318	1,786	13.17	136
1993	1,829.56	1,222	1,499	330	13.18	25
1994	164,577.50	108,276	132,838	31,740	13.26	2,394
1995	8,948.74	5,810	7,128	1,821	13.24	138
1996	553.43	354	434	119	13.26	9
1997	6,824.90	4,300	5,275	1,549	13.21	117
1998	2,764.61	1,712	2,100	664	13.22	50
2000	60,727.10	36,120	44,314	16,414	13.29	1,235
2005	3,338.96	1,743	2,138	1,201	13.28	90
2006	4,214.76	2,128	2,611	1,604	13.24	121
2008	49,021.21	22,775	27,941	21,080	13.25	1,591
2010	2,592.10	1,081	1,326	1,266	13.28	95
2011	12,791.22	5,001	6,135	6,656	13.24	503
2015	136,503.33	34,699	42,570	93,933	13.20	7,116

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2016	124,471.63	26,189	32,130	92,342	13.14	7,028
2017	98,527.99	15,814	19,401	79,127	13.08	6,049
2018	17,640.50	1,828	2,243	15,398	12.97	1,187
	711,912.68	280,722	344,402	367,511		27,921
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1990	127.23	75	92	35	20.75	2
1993	758,027.04	423,889	520,045	237,982	20.89	11,392
1994	3,146.41	1,725	2,116	1,030	21.01	49
1995	8,657.45	4,666	5,724	2,933	20.95	140
1996	2,701.38	1,428	1,752	949	20.94	45
1997	9,933.05	5,140	6,306	3,627	20.98	173
1999	1,738.51	859	1,054	685	21.00	33
2001	420,169.40	196,639	241,245	178,924	21.03	8,508
2003	86,006.96	37,748	46,311	39,696	21.09	1,882
2004	10,670.85	4,516	5,540	5,130	21.13	243
2005	32,699.77	13,322	16,344	16,356	21.09	776
2007	34,349.48	12,751	15,643	18,706	21.17	884
2009	25,709.98	8,531	10,466	15,244	21.15	721
2010	22,825.61	7,090	8,698	14,127	21.08	670
2011	16,891.81	4,853	5,954	10,938	21.09	519
2012	2,393.22	628	770	1,623	21.07	77
2013	4,156.41	981	1,204	2,953	21.05	140
2014	18,718.75	3,892	4,775	13,944	20.96	665
2015	136,614.01	24,222	29,717	106,897	20.88	5,120
2016	10,340.67	1,491	1,829	8,511	20.77	410
2018	11,932.98	823	1,010	10,923	20.24	540
2019	5,810.76	146	179	5,632	19.30	292
	1,623,621.73	755,415	926,776	696,846		33,281

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1937	1,234.84	920	1,129	106	19.78	5
1961	294.42	193	237	58	24.14	2
1970	377.45	232	285	93	25.35	4
1976	1,808.65	1,055	1,294	514	26.01	20
1982	26,509.40	15,805	19,390	7,119	25.40	280
1987	357.42	199	244	113	25.98	4
1988	95.00	52	64	31	25.97	1
1989	24.29	13	16	8	26.00	
1990	2,123.00	1,127	1,383	740	26.06	28
1992	4,760.80	2,435	2,987	1,773	26.26	68
1993	2,703.40	1,354	1,661	1,042	26.41	39
1995	18,973.34	9,157	11,234	7,739	26.26	295
1996	4,307.22	2,024	2,483	1,824	26.50	69
1997	9,271.45	4,256	5,221	4,050	26.52	153
1998	11,191.78	5,005	6,140	5,051	26.58	190
2000	519,130.02	219,696	269,532	249,598	26.58	9,390
2001	12,387.00	5,087	6,241	6,146	26.55	231
2002	2,306.86	916	1,124	1,183	26.56	45
2004	6,184.42	2,272	2,787	3,397	26.69	127
2009	184,472.34	52,095	63,912	120,560	26.68	4,519
2014	17,931.59	3,097	3,800	14,132	26.35	536
2017	149,837.36	13,261	16,269	133,568	25.75	5,187
	976,282.05	340,251	417,434	558,848		21,193

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

1911	2,631.33	2,631	2,631			
1915	4,425.79	4,426	4,426			
1922	34.95	35	35			
1929	48,718.14	48,718	48,718			
1930	5,726.24	5,726	5,726			
1931	738.76	739	739			
1932	1,329.50	1,330	1,330			
1937	459.65	460	460			
1938	798.45	798	798			
1939	66.22	66	66			
1940	505.95	506	506			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1945	20.08	20	20			
1947	1,700.00	1,680	1,700			
1949	153.57	150	154			
1950	3,419.22	3,313	3,419			
1954	114.00	107	114			
1955	3,369.90	3,148	3,370			
1959	10,313.10	9,336	10,313			
1960	27,782.48	24,949	27,782			
1961	1,594.52	1,420	1,595			
1962	1,314.41	1,161	1,314			
1963	614.41	538	614			
1964	746.64	648	747			
1965	861.27	742	861			
1966	1,553.29	1,325	1,553			
1967	104,751.07	88,541	104,751			
1968	23,858.73	19,976	23,859			
1969	4,640.61	3,847	4,641			
1970	2,008.79	1,648	2,009			
1971	2,014.32	1,635	2,014			
1972	4,281.55	3,436	4,251	30	7.90	4
1973	2,776.85	2,202	2,724	53	8.28	6
1974	3,268.03	2,560	3,167	101	8.67	12
1975	12,868.29	9,950	12,310	558	9.07	62
1977	487.18	366	453	34	9.92	3
1978	3,675.13	2,722	3,368	307	10.37	30
1979	423.97	309	382	42	10.83	4
1980	1,309.69	939	1,162	148	11.31	13
1981	4,025.99	2,838	3,511	515	11.80	44
1982	4,614.96	3,565	4,411	204	11.04	18
1983	11,408.95	8,662	10,717	692	11.58	60
1984	500.00	374	463	37	11.90	3
1985	12,832.20	9,429	11,666	1,166	12.45	94
1986	1,022.46	736	911	112	13.01	9
1988	1,781.17	1,234	1,527	254	13.95	18
1989	13,848.31	9,420	11,655	2,194	14.34	153
1990	1,502.94	998	1,235	268	14.94	18
1991	236,214.33	153,492	189,903	46,312	15.36	3,015
1992	44,551.84	28,179	34,864	9,688	15.98	606
1993	18,016.03	11,123	13,762	4,254	16.42	259
1994	112,769.99	67,865	83,964	28,806	16.87	1,708
1995	123,184.01	71,829	88,868	34,316	17.52	1,959
1996	39,025.60	22,104	27,347	11,678	17.99	649

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1997	717,601.68	392,385	485,465	232,137	18.65	12,447
1998	246,205.62	130,218	161,108	85,098	19.15	4,444
1999	277,503.96	141,638	175,237	102,267	19.66	5,202
2000	44,301.76	21,770	26,934	17,368	20.18	861
2001	178,930.70	84,420	104,446	74,485	20.71	3,597
2002	90,388.68	40,657	50,301	40,087	21.41	1,872
2003	33,809.51	14,504	17,945	15,865	21.96	722
2004	729,490.49	297,340	367,874	361,617	22.52	16,058
2005	700,704.90	270,262	334,372	366,332	23.09	15,865
2006	228,104.68	83,144	102,867	125,238	23.54	5,320
2007	124,971.14	42,640	52,755	72,216	24.13	2,993
2008	652,664.24	207,156	256,297	396,368	24.73	16,028
2009	320,397.52	94,197	116,542	203,855	25.21	8,086
2010	122,302.84	32,997	40,824	81,478	25.71	3,169
2011	81,820.18	20,030	24,781	57,039	26.22	2,175
2012	15,371.28	3,366	4,164	11,207	26.75	419
2013	153,302.63	29,587	36,606	116,697	27.17	4,295
2014	186,396.80	30,961	38,305	148,091	27.61	5,364
2015	352,468.52	48,852	60,440	292,028	27.97	10,441
2016	261,508.99	28,923	35,784	225,725	28.15	8,019
2017	88,904.77	7,219	8,931	79,973	28.27	2,829
2018	295,461.37	15,009	18,569	276,892	28.00	9,889
2019	56,337.98	1,048	1,297	55,041	26.45	2,081
	6,869,605.10	2,682,274	3,290,729	3,578,876		150,923
	70,611,808.16	32,437,153	33,487,928	37,123,879		2,941,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 4.17

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, 2019

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	21,477	21,002	2,464	0.42	2,464
	23,465.58	21,477	21,002	2,464		2,464
UGI GAS - WYOMISSING UNITE BUILDING INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 4-2021 NET SALVAGE PERCENT.. 0						
2016	61,661.46	42,455	41,517	20,144	1.58	12,749
	61,661.46	42,455	41,517	20,144		12,749
	85,127.04	63,932	62,519	22,608		15,213
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 17.87

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, 2019

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						
2000	17,374.10	16,940	17,374			
2001	28,832.75	26,670	27,383	1,450	1.50	967
2002	10,131.48	8,865	9,102	1,030	2.50	412
2003	58,882.74	48,578	49,877	9,006	3.50	2,573
2004	19,545.79	15,148	15,553	3,993	4.50	887
2005	12,973.40	9,406	9,657	3,316	5.50	603
2006	15,741.19	10,625	10,909	4,832	6.50	743
2007	98,862.25	61,789	63,441	35,422	7.50	4,723
2008	10,904.48	6,270	6,438	4,467	8.50	526
2009	366,901.89	192,623	197,772	169,130	9.50	17,803
2010	51,285.03	24,360	25,011	26,274	10.50	2,502
2013	49,177.44	15,983	16,410	32,767	13.50	2,427
2014	164,928.32	45,355	46,567	118,361	14.50	8,163
2015	281,316.72	63,296	64,988	216,329	15.50	13,957
2016	365,539.37	63,969	65,679	299,860	16.50	18,173
2017	816,037.98	102,005	104,732	711,306	17.50	40,646
2018	365,293.03	27,397	28,129	337,164	18.50	18,225
2019	3,488,131.03	87,203	89,534	3,398,597	19.50	174,287
	6,221,858.99	826,482	848,556	5,373,303		307,617

PNG

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

2000	47,086.84	45,910	46,845	242	0.50	242
2001	12,167.72	11,255	11,484	684	1.50	456
2002	57,421.92	50,244	51,267	6,155	2.50	2,462
2003	12,589.63	10,386	10,597	1,992	3.50	569
2004	826.89	641	654	173	4.50	38
2005	1,086.91	788	804	283	5.50	51
2006	1,234.22	833	850	384	6.50	59
2007	1,312.22	820	837	476	7.50	63
2008	24,417.03	14,040	14,326	10,091	8.50	1,187
2010	2,239.24	1,064	1,086	1,154	10.50	110
2011	20,678.25	8,788	8,967	11,711	11.50	1,018
2014	33,759.66	9,284	9,473	24,287	14.50	1,675
2015	35,177.20	7,915	8,076	27,101	15.50	1,748
2016	233,275.70	40,823	41,654	191,622	16.50	11,613

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, 2019

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						
2017	400,100.57	50,013	51,031	349,070	17.50	19,947
2018	31,187.62	2,339	2,387	28,801	18.50	1,557
2019	69,620.34	1,741	1,776	67,844	19.50	3,479
	984,181.96	256,884	262,113	722,069		46,274
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	9,681.23	9,439	9,681			
2001	11,986.96	11,088	11,815	172	1.50	115
2002	17,492.16	15,306	16,309	1,183	2.50	473
2003	2,532.25	2,089	2,226	306	3.50	87
2004	11,966.55	9,274	9,882	2,085	4.50	463
2006	1,393.32	940	1,002	392	6.50	60
2007	4,828.41	3,018	3,216	1,613	7.50	215
2010	1,926.82	915	975	952	10.50	91
2014	4,225.61	1,162	1,238	2,987	14.50	206
2015	64,028.79	14,406	15,350	48,678	15.50	3,141
2016	22,950.78	4,016	4,279	18,672	16.50	1,132
2017	29,884.80	3,736	3,981	25,904	17.50	1,480
2018	66,579.64	4,993	5,320	61,259	18.50	3,311
2019	9,728.37	243	259	9,469	19.50	486
	259,205.69	80,625	85,534	173,672		11,260
	7,465,246.64	1,163,991	1,196,203	6,269,044		365,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 4.89

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, 2019

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	17,010	27,968	20,633	6.50	3,174
2019	256,361.07	12,818	21,075	235,286	9.50	24,767
	304,961.38	29,828	49,043	255,918		27,941
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	33,244.94	31,583	33,245			
2011	5,097.89	4,333	5,098			
2015	4,313.90	1,941	2,615	1,699	5.50	309
2016	42,502.55	14,876	20,044	22,458	6.50	3,455
2017	3,747.59	937	1,263	2,485	7.50	331
	88,906.87	53,670	62,265	26,642		4,095
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	6,467.49	6,467	6,467			
2013	1,637.58	1,064	1,073	565	3.50	161
2015	7,913.29	3,561	3,590	4,323	5.50	786
2016	5,541.48	1,940	1,956	3,586	6.50	552
2017	8,554.22	2,139	2,156	6,398	7.50	853
2018	2,800.72	420	423	2,377	8.50	280
	32,914.78	15,591	15,666	17,249		2,632
	426,783.03	99,089	126,974	299,809		34,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 8.12

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, 2019

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						
2015	160,489.64	144,441	121,162	39,328	0.50	39,328
2016	4,339.34	3,038	2,548	1,791	1.50	1,194
2018	221,123.88	66,337	55,646	165,478	3.50	47,279
2019	74,242.49	7,424	6,227	68,015	4.50	15,114
	460,195.35	221,240	185,583	274,612		102,915
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	120,423.88	84,297	120,424			
2017	356,493.12	178,247	295,453	61,040	2.50	24,416
2018	167,755.96	50,327	83,419	84,337	3.50	24,096
2019	121,829.14	12,183	20,194	101,635	4.50	22,586
	766,502.10	325,054	519,490	247,012		71,098
	1,226,697.45	546,294	705,073	521,624		174,013
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 14.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	3,851,104.16	3,851,104	3,851,104			
2010	527,193.34	500,834	467,856	59,338	0.50	59,338
	4,378,297.50	4,351,938	4,318,960	59,338		59,338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 1.36

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, 2019

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	1,078,736.00	80,689	110,153	968,583	6.18	156,729
	1,078,736.00	80,689	110,153	968,583		156,729
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	69,150	60,632	253,685	5.32	47,685
2019	80,590.61	6,028	5,285	75,305	6.18	12,185
	394,907.06	75,178	65,917	328,990		59,870
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	41,293.53	37,461	36,862	4,431	1.38	3,211
2019	251,005.39	18,775	18,475	232,531	6.18	37,626
	292,298.92	56,236	55,337	236,962		40,837
	1,765,941.98	212,103	231,407	1,534,535		257,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.0	14.58

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, 2019

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	95,924	130,952	112,881	5.40	20,904
2018	1,528,160.45	270,943	369,881	1,158,280	6.96	166,420
2019	570,621.57	34,123	46,583	524,038	7.85	66,756
	2,342,615.03	400,990	547,416	1,795,199		254,080
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	346,293	303,633	576,624	5.40	106,782
2018	628,832.36	111,492	97,757	531,075	6.96	76,304
2019	2,066,680.30	123,587	108,362	1,958,318	7.85	249,467
	3,575,769.02	581,372	509,752	3,066,017		432,553
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2004	16,397.49	14,512	14,280	2,118	2.01	1,054
2005	69,256.31	60,052	59,092	10,165	2.22	4,579
2006	185,611.31	157,621	155,101	30,511	2.40	12,713
2009	132,460.90	104,167	102,501	29,960	2.85	10,512
2010	20,123.95	15,351	15,106	5,018	2.95	1,701
2019	2,221,169.43	132,826	130,702	2,090,467	7.85	266,302
	2,645,019.39	484,529	476,781	2,168,238		296,861
	8,563,403.44	1,466,891	1,533,949	7,029,454		983,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 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, 2019

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	151,470.08	7,149	9,760	141,710	10.09	14,045
	151,470.08	7,149	9,760	141,710		14,045
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	65,990	57,861	408,831	9.10	44,926
2019	201,476.51	9,510	8,338	193,138	10.09	19,142
	668,167.64	75,500	66,199	601,969		64,068
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2004	156,716.35	134,087	131,943	24,773	2.62	9,455
2005	88,086.17	73,825	72,644	15,442	2.80	5,515
2006	213,621.57	175,640	172,831	40,790	2.92	13,969
2019	1,050,377.02	49,578	48,785	1,001,592	10.09	99,266
	1,508,801.11	433,130	426,204	1,082,597		128,205
	2,328,438.83	515,779	502,163	1,826,276		206,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 8.86

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, 2019

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	75,739	103,396	432,242	9.10	47,499
2019	381,787.38	18,020	24,600	357,187	10.09	35,400
	917,425.50	93,759	127,996	789,430		82,899
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	60,148	52,738	372,639	9.10	40,949
2019	529,415.64	24,988	21,910	507,506	10.09	50,298
	954,792.48	85,136	74,648	880,144		91,247
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2001	60,415.29	54,652	53,778	6,637	1.95	3,404
2002	82,337.38	73,198	72,028	10,310	2.19	4,708
2005	284,538.01	238,471	234,658	49,880	2.80	17,814
2019	782,453.33	36,932	36,341	746,112	10.09	73,946
	1,209,744.01	403,253	396,805	812,939		99,872
	3,081,961.99	582,148	599,449	2,482,513		274,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.1	8.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	8,757	11,955	4,536	6.62	685
2016	325,609.19	91,040	124,283	201,326	9.02	22,320
2019	26,522.13	1,117	1,525	24,997	11.38	2,197
	368,622.04	100,914	137,763	230,859		25,202
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1985	5,500.00	5,294	4,642	858	1.34	640
1998	6,700.32	5,690	4,989	1,711	3.82	448
2004	1,216.16	925	811	405	4.87	83
2011	49,119.84	28,352	24,859	24,261	6.23	3,894
2018	1,423,921.03	177,990	156,063	1,267,858	10.50	120,748
	1,486,457.35	218,251	191,364	1,295,093		125,813
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	2,795.60	2,502	2,462	334	2.99	112
2001	39,428.61	31,874	31,364	8,064	4.38	1,841
2002	6,068.45	4,811	4,734	1,334	4.57	292
2003	17,512.06	13,610	13,392	4,120	4.73	871
2004	42,947.59	32,683	32,160	10,787	4.87	2,215
2005	177,000.31	131,653	129,548	47,452	4.99	9,509
2006	20,800.27	15,051	14,810	5,990	5.16	1,161
2009	13,098.80	8,514	8,378	4,721	5.65	836
2017	7,110.94	1,454	1,431	5,680	9.72	584
2019	69,640.53	2,932	2,885	66,755	11.38	5,866
	396,403.16	245,084	241,165	155,238		23,287
	2,251,482.55	564,249	570,292	1,681,190		174,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 7.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,768.11	1,370	1,384	384	4.50	85
	1,768.11	1,370	1,384	384		85
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,091.40	2,860	2,823	268	1.50	179
2014	5,589.99	1,537	1,517	4,073	14.50	281
2018	10,248.45	769	759	9,489	18.50	513
	18,929.84	5,166	5,100	13,830		973
	20,697.95	6,536	6,484	14,214		1,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 5.11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	129,059.40	125,833	125,775	3,285	0.50	3,285
2001	155,343.66	143,693	143,627	11,717	1.50	7,811
2002	160,394.15	140,345	140,280	20,114	2.50	8,046
2003	344,961.13	284,593	284,461	60,500	3.50	17,286
2004	376,497.34	291,785	291,650	84,847	4.50	18,855
2005	585,131.98	424,221	424,025	161,107	5.50	29,292
2006	533,535.20	360,136	359,969	173,566	6.50	26,702
2007	637,237.38	398,273	398,089	239,149	7.50	31,887
2008	236,121.16	135,770	135,707	100,414	8.50	11,813
2009	267,438.49	140,405	140,340	127,098	9.50	13,379
2010	162,964.81	77,408	77,372	85,593	10.50	8,152
2011	451,363.00	191,829	191,740	259,623	11.50	22,576
2012	368,654.37	138,245	138,181	230,473	12.50	18,438
2013	792,113.30	257,437	257,318	534,795	13.50	39,614
2014	476,076.46	130,921	130,860	345,216	14.50	23,808
2015	1,648,297.12	370,867	370,695	1,277,602	15.50	82,426
2016	1,270,294.92	222,302	222,199	1,048,096	16.50	63,521
2017	1,830,420.92	228,803	228,697	1,601,724	17.50	91,527
2018	755,924.26	56,694	56,668	699,256	18.50	37,798
2019	915,573.80	22,889	22,878	892,695	19.50	45,779
	12,097,402.85	4,142,449	4,140,533	7,956,870		601,995

PNG

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

2000	222,340.24	216,782	212,771	9,570	0.50	9,570
2001	237,021.51	219,245	215,188	21,834	1.50	14,556
2002	75,121.24	65,731	64,515	10,607	2.50	4,243
2003	110,682.26	91,313	89,623	21,059	3.50	6,017
2004	270,994.91	210,021	206,135	64,860	4.50	14,413
2005	107,276.26	77,775	76,336	30,940	5.50	5,625
2006	272,070.63	183,648	180,250	91,821	6.50	14,126
2007	397,958.98	248,724	244,121	153,838	7.50	20,512
2008	194,881.81	112,057	109,983	84,898	8.50	9,988
2009	386,652.36	202,992	199,236	187,417	9.50	19,728
2010	528,508.76	251,042	246,397	282,112	10.50	26,868
2011	46,412.17	19,725	19,360	27,052	11.50	2,352
2012	106,370.79	39,889	39,151	67,220	12.50	5,378
2013	245,409.98	79,758	78,282	167,128	13.50	12,380

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	495,061.18	136,142	133,623	361,438	14.50	24,927
2015	960,119.93	216,027	212,030	748,090	15.50	48,264
2016	582,263.35	101,896	100,010	482,253	16.50	29,227
2017	608,859.13	76,107	74,699	534,160	17.50	30,523
2018	811,300.70	60,848	59,722	751,579	18.50	40,626
2019	597,013.45	14,925	14,649	582,365	19.50	29,865
	7,256,319.64	2,624,647	2,576,079	4,680,241		369,188

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

1995	28,668.52	28,669	28,669			
1996	36,104.85	36,105	36,105			
1997	20,748.42	20,748	20,748			
1998	285,330.54	285,331	285,331			
1999	160,274.27	160,274	160,274			
2000	233,291.19	227,459	172,789	60,503	0.50	60,503
2001	170,227.28	157,460	119,614	50,613	1.50	33,742
2002	448,842.90	392,738	298,342	150,501	2.50	60,200
2003	190,336.67	157,028	119,286	71,051	3.50	20,300
2004	403,566.38	312,764	237,590	165,976	4.50	36,884
2005	471,228.17	341,640	259,526	211,702	5.50	38,491
2006	277,067.07	187,020	142,069	134,998	6.50	20,769
2007	507,181.09	316,988	240,799	266,382	7.50	35,518
2008	544,153.86	312,888	237,684	306,469	8.50	36,055
2009	190,844.18	100,193	76,111	114,733	9.50	12,077
2010	675,112.97	320,679	243,603	431,510	10.50	41,096
2011	41,307.18	17,556	13,336	27,971	11.50	2,432
2012	185,811.11	69,679	52,931	132,880	12.50	10,630
2013	268,626.03	87,303	66,319	202,307	13.50	14,986
2014	510,814.37	140,474	106,711	404,104	14.50	27,869
2015	362,285.21	81,514	61,922	300,363	15.50	19,378
2016	632,442.31	110,677	84,075	548,367	16.50	33,234

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	243,698.39	30,462	23,140	220,558	17.50	12,603
2018	409,336.50	30,700	23,321	386,015	18.50	20,866
2019	613,899.17	15,347	11,658	602,241	19.50	30,884
	7,911,198.63	3,941,696	3,121,955	4,789,244		568,517
	27,264,921.12	10,708,792	9,838,567	17,426,355		1,539,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	5.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	124	115	438	15.50	28
2016	1,085.72	190	176	910	16.50	55
2017	330,397.55	41,300	38,199	292,198	17.50	16,697
2018	105,742.64	7,931	7,336	98,407	18.50	5,319
	437,778.64	49,545	45,825	391,954		22,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

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	5,348	5,393	1,106	4.20	263
2001	30,317.91	24,509	24,714	5,604	4.38	1,279
2002	3,719.59	2,949	2,974	746	4.57	163
2003	35,492.23	27,585	27,816	7,676	4.73	1,623
2004	54,943.24	41,812	42,162	12,781	4.87	2,624
2005	14,736.28	10,961	11,053	3,684	4.99	738
2006	28,808.32	20,846	21,020	7,788	5.16	1,509
2007	37,931.66	26,647	26,870	11,062	5.29	2,091
2009	64,652.45	42,024	42,376	22,277	5.65	3,943
2013	15,373.86	7,335	7,396	7,977	7.12	1,120
2018	220,480.47	27,560	27,791	192,690	10.50	18,351
2019	308,929.87	13,006	13,115	295,815	11.38	25,994
	821,884.24	250,582	252,679	569,205		59,698

PNG

SURVIVOR CURVE.. IOWA 15-L2
NET SALVAGE PERCENT.. 0

2003	68,109.74	52,935	57,086	11,024	4.73	2,331
2004	167,248.57	127,276	137,256	29,992	4.87	6,159
2007	13,369.18	9,392	10,128	3,241	5.29	613
2008	35,075.31	23,760	25,623	9,452	5.48	1,725
2009	48,114.46	31,274	33,726	14,388	5.65	2,547
2010	12,089.03	7,454	8,039	4,051	5.91	685
2019	510,407.16	21,488	23,173	487,234	11.38	42,815
	854,413.45	273,579	295,032	559,381		56,875

CPG

SURVIVOR CURVE.. IOWA 15-L2
NET SALVAGE PERCENT.. 0

2001	21,592.29	17,455	6,249	15,343	4.38	3,503
2002	30,786.38	24,407	8,738	22,048	4.57	4,825
2003	50,494.67	39,244	14,050	36,445	4.73	7,705
2004	106,224.95	80,837	28,941	77,284	4.87	15,869
2005	199,925.67	148,705	53,238	146,687	4.99	29,396
2006	32,646.90	23,623	8,457	24,190	5.16	4,688

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2009	69,039.30	44,876	16,066	52,973	5.65	9,376
2018	909.08	114	41	868	10.50	83
2019	1,238,498.05	52,141	18,667	1,219,831	11.38	107,191
	1,750,117.29	431,402	154,448	1,595,669		182,636
	3,426,414.98	955,563	702,159	2,724,255		299,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1						8.73

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,293.70	2,800	2,773	520	1.50	347
2012	82,937.84	62,203	61,614	21,324	2.50	8,530
2013	31,838.36	20,695	20,499	11,339	3.50	3,240
	118,069.90	85,698	84,886	33,184		12,117
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	1,081.89	1,082	1,082			
1988	357.30	357	357			
1989	7,965.51	7,966	7,966			
1993	645.32	645	645			
1999	16,811.35	16,811	16,811			
2000	37,784.96	37,785	37,785			
2003	50,847.91	50,848	50,848			
2004	103,415.30	103,415	103,415			
2005	490,138.10	490,138	490,138			
2006	61,848.11	61,848	61,848			
2009	155,862.14	155,862	155,862			
2011	4,804.92	4,084	1,673	3,132	1.50	2,088
2017	713,351.62	178,338	73,062	640,290	7.50	85,372
2019	33,841.70	1,692	693	33,149	9.50	3,489
	1,678,756.13	1,110,871	1,002,186	676,570		90,949
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	40,093.88	40,094	40,094			
2010	216,080.26	205,276	216,080			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	83	151			
2015	28,671.36	12,902	25,658	3,013	5.50	548
2017	17,961.49	4,490	8,929	9,032	7.50	1,204
	302,958.46	262,845	290,913	12,045		1,752
	2,099,784.49	1,459,414	1,377,985	721,799		104,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 4.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	45,540.21	28,842	42,757	2,783	5.50	506
2011	96,716.37	54,806	81,248	15,468	6.50	2,380
2012	102,456.20	51,228	75,944	26,513	7.50	3,535
2013	51,777.87	22,437	33,262	18,516	8.50	2,178
2014	178,624.07	65,496	97,095	81,529	9.50	8,582
2015	39,471.49	11,841	17,554	21,918	10.50	2,087
2016	31,694.40	7,395	10,963	20,732	11.50	1,803
2017	117,274.53	19,546	28,976	88,298	12.50	7,064
2018	15,290.37	1,529	2,267	13,024	13.50	965
2019	30,491.61	1,016	1,506	28,985	14.50	1,999
	709,337.12	264,136	391,572	317,765		31,099

PNG

SURVIVOR CURVE.. 15-SQUARE

NET SALVAGE PERCENT.. 0

2007	137,069.69	114,224	116,260	20,810	2.50	8,324
2008	48,106.71	36,882	37,539	10,567	3.50	3,019
2009	72,298.45	50,609	51,511	20,787	4.50	4,619
2010	346,189.24	219,252	223,160	123,029	5.50	22,369
2011	26,672.91	15,115	15,384	11,289	6.50	1,737
2012	6,969.59	3,485	3,547	3,422	7.50	456
2014	262,109.02	96,108	97,821	164,288	9.50	17,293
2016	184,658.73	43,086	43,854	140,805	11.50	12,244
2017	64,069.97	10,679	10,869	53,201	12.50	4,256
2018	1,869.95	187	190	1,680	13.50	124
	1,150,014.26	589,627	600,136	549,878		74,441

CPG

SURVIVOR CURVE.. 15-SQUARE

NET SALVAGE PERCENT.. 0

2005	660.10	638	611	50	0.50	50
2007	6,481.84	5,402	5,170	1,312	2.50	525
2009	19,072.92	13,351	12,777	6,296	4.50	1,399
2010	46,085.64	29,187	27,932	18,153	5.50	3,301
2011	70,068.25	39,706	37,999	32,069	6.50	4,934
2012	14,758.99	7,379	7,062	7,697	7.50	1,026
2014	2,414.03	885	847	1,567	9.50	165

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	4,956.48	1,487	1,423	3,533	10.50	336
2016	65,279.25	15,232	14,577	50,702	11.50	4,409
2017	81,771.73	13,629	13,043	68,729	12.50	5,498
2018	4,477.95	448	429	4,049	13.50	300
2019	2,437.76	81	78	2,360	14.50	163
	318,464.94	127,425	121,948	196,517		22,106
	2,177,816.32	981,188	1,113,656	1,064,160		127,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 5.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 399 OTHER TANGIBLE PROPERTY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI - GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	16,032.00	16,032	16,032			
	16,032.00	16,032	16,032			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,712,596.37	534,827	534,827	29,177,769	27.20	1,072,712
	29,712,596.37	534,827	534,827	29,177,769		1,072,712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 3.61

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	156,908	156,908			
2010	2,987.32	2,987	2,987			
2016	3,425.90	3,426	14,054	10,628-		
	163,321.34	163,321	173,949	10,628-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,355.20	23,454	16,626	8,729	1.50	5,819
2003	7,182.75	5,926	4,201	2,982	3.50	852
2004	11,896.38	9,220	6,536	5,360	4.50	1,191
2005	39,965.68	28,975	20,540	19,426	5.50	3,532
2006	2,468.81	1,666	1,181	1,288	6.50	198
2007	878.14	549	389	489	7.50	65
2008	572.40	329	233	339	8.50	40
2009	4,753.12	2,495	1,769	2,984	9.50	314
2010	747,318.56	354,976	251,638	495,681	10.50	47,208
2019	241,389.44	6,035	4,278	237,111	19.50	12,160
	1,081,780.48	433,625	307,391	774,389		71,379
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.8 6.60

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	16,296.97	14,667	16,297			
2016	18,241.85	12,769	18,242			
2017	51,352.74	25,676	49,646	1,707	2.50	683
2018	88,618.09	26,585	51,404	37,214	3.50	10,633
	174,509.65	79,697	135,589	38,921		11,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 6.48

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	25,828	26,876			
2008	22,536.44	20,319	22,536			
2014	22,224.80	15,768	19,828	2,397	2.25	1,065
	71,637.08	61,915	69,240	2,397		1,065
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 1.49

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,769.21	3,487	3,463	306	1.50	204
2002	6,694.08	5,857	5,816	878	2.50	351
2003	22,684.22	18,714	18,583	4,101	3.50	1,172
2004	5,698.56	4,416	4,385	1,314	4.50	292
2007	1,760.05	1,100	1,092	668	7.50	89
	40,606.12	33,574	33,339	7,267		2,108
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 5.19

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	1,237,638.55	1,113,875	1,058,475	179,164	0.50	179,164
2016	2,457,142.53	1,720,000	1,634,453	822,690	1.50	548,460
2017	4,328,639.39	2,164,320	2,056,674	2,271,965	2.50	908,786
2018	5,535,396.20	1,660,619	1,578,025	3,957,371	3.50	1,130,677
2019	7,171,443.91	717,144	681,476	6,489,968	4.50	1,442,215
	20,730,260.58	7,375,958	7,009,103	13,721,158		4,209,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 20.31

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, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	324,586.33	308,357	280,868	43,718	0.50	43,718
2011	24,265.04	20,625	18,786	5,479	1.50	3,653
2012	2,992,697.57	2,244,523	2,044,432	948,266	2.50	379,306
2013	431,236.80	280,304	255,316	175,921	3.50	50,263
2014	988,604.39	543,732	495,260	493,344	4.50	109,632
2015	1,151,853.19	518,334	472,126	679,727	5.50	123,587
2016	1,180,029.80	413,010	376,192	803,838	6.50	123,667
2017	1,349,992.48	337,498	307,411	1,042,581	7.50	139,011
2018	1,138,209.17	170,731	155,511	982,698	8.50	115,612
2019	4,263,106.44	213,155	194,153	4,068,953	9.50	428,311
	13,844,581.21	5,050,269	4,600,056	9,244,525		1,516,760

FULLY ACCRUED
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	1,046,339.42	1,046,339	1,046,339			
2003	438,850.27	438,850	438,850			
2004	1,618,005.93	1,618,006	1,618,006			
2005	418,287.86	418,288	418,288			
2006	2,518,657.61	2,518,658	2,518,658			
2007	3,369,356.05	3,369,356	3,369,356			
2008	259,506.50	259,506	259,507			
2009	507,896.08	507,896	507,896			
	10,997,904.85	10,997,905	10,997,905			
	24,842,486.06	16,048,174	15,597,961	9,244,525		1,516,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 6.11

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, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	838,866	749,687	118,102	0.50	118,102
2006	1,660,897.57	1,494,808	1,335,896	325,002	1.50	216,668
2007	3,042,652.35	2,535,533	2,265,983	776,669	2.50	310,668
2008	2,908,998.47	2,230,242	1,993,147	915,851	3.50	261,672
2011	457,198.79	259,081	231,538	225,661	6.50	34,717
2012	533,950.04	266,975	238,593	295,357	7.50	39,381
2013	527,925.94	228,766	204,446	323,480	8.50	38,056
2014	495,556.48	181,706	162,389	333,167	9.50	35,070
2016	1,419,264.44	331,157	295,952	1,123,312	11.50	97,679
2017	76,271,826.62	12,712,225	11,360,800	64,911,027	12.50	5,192,882
2018	171,914.66	17,191	15,363	156,552	13.50	11,596
2019	53,759,238.03	1,791,795	1,601,311	52,157,927	14.50	3,597,098
	142,117,212.65	22,888,345	20,455,105	121,662,108		9,953,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 7.00

READING SERVICE CENTER - INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	457,779	472,608	102,290	10.30	9,931
1975	7,158.54	5,675	5,859	1,300	10.32	126
1976	1,629.59	1,286	1,328	302	10.33	29
1977	2,106.01	1,655	1,709	397	10.34	38
1978	554.20	433	447	107	10.35	10
1979	6,707.24	5,219	5,388	1,319	10.36	127
1980	28,233.56	21,853	22,561	5,673	10.37	547
1981	44,870.26	34,538	35,657	9,213	10.38	888
1982	427.88	335	346	82	10.37	8
1983	1,273.20	992	1,024	249	10.26	24
1984	1,922.47	1,484	1,532	390	10.41	37
1985	15,545.14	11,926	12,312	3,233	10.39	311
1986	1,122.78	855	883	240	10.42	23
1987	100.24	76	78	22	10.30	2
1989	40,014.11	29,779	30,744	9,270	10.40	891
1990	23,330.17	17,197	17,754	5,576	10.43	535
1992	95,013.29	68,609	70,832	24,181	10.49	2,305
1993	1,839.65	1,320	1,363	477	10.39	46
1994	27,141.96	19,241	19,864	7,278	10.47	695
1995	4,582.00	3,211	3,315	1,267	10.47	121
1996	248.50	172	178	70	10.40	7
1998	683.50	460	475	208	10.45	20
2000	72,144.40	46,988	48,510	23,634	10.44	2,264
2001	73,338.56	46,805	48,321	25,018	10.49	2,385
2002	5,526.75	3,463	3,575	1,952	10.43	187
2003	201.42	123	127	74	10.45	7
2004	1,508.64	900	929	580	10.47	55
2005	4,812.03	2,791	2,881	1,931	10.50	184
2006	458.13	258	266	192	10.48	18
2007	379,291.04	206,258	212,940	166,351	10.49	15,858
2008	444,898.44	232,771	240,311	204,587	10.48	19,522
2009	14,014.85	7,019	7,246	6,769	10.47	647
2010	2,629.36	1,252	1,293	1,336	10.46	128
2011	3,560.30	1,595	1,647	1,913	10.47	183
2012	294.73	123	127	168	10.45	16
2014	5,428.44	1,872	1,933	3,495	10.45	334
2015	44,230.06	13,313	13,744	30,486	10.45	2,917
2016	33,847.95	8,516	8,792	25,056	10.41	2,407

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2017	6,680.06	1,296	1,338	5,342	10.39	514
2018	41,704.28	5,296	5,467	36,237	10.31	3,515
2019	46,946.35	2,216	2,288	44,658	10.08	4,430
	2,060,917.60	1,266,950	1,307,992	752,926		72,292
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 3.51

PART IV. EXPERIENCED NET SALVAGE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
305.00		206,178.00		206,178.00-
330.00		24,083.00		24,083.00-
334.00		49,885.00		49,885.00-
367.00	310.82			
369.00	15,167.92			
376.00	2,854,672.87	989,455.00		989,455.00-
378.00	465,471.27	735,071.00	90,952.00	644,119.00-
379.00	189,515.29	48,565.00		48,565.00-
380.00	6,415,224.84	6,149,831.00		6,149,831.00-
381.00	996,263.48			
382.00	74,439.64	225,842.00		225,842.00-
383.00	62.39	797,527.00		797,527.00-
384.00	276.54	9,532.00		9,532.00-
385.00	9,212.88	13,495.00		13,495.00-
386.30		2,588.00		2,588.00-
390.10		295,145.00		295,145.00-
390.20	229,761.79			
391.10	310,902.21			
391.30	108,762.17			
391.40	109,266.00			
392.00	626,966.14		105,464.01	105,464.01
394.00	466,627.13			
395.00	23,494.41			
396.00	14,277.76			
397.00	10,113.25			
398.00	2,080.00			
	12,922,868.80	9,547,197.00	196,416.01	9,350,780.99-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
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 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 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 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-
TOTAL	89,268,337.37	44,928,079.00	733,504.03	44,194,574.97-