



UGI Utilities, Inc.  
2525 North 12th Street  
Suite 360  
Post Office Box 12677  
Reading, PA 19612-2677  
1-800-276-2722

RECEIVED

March 10, 2015

**VIA FEDERAL EXPRESS**

MAR 10 2015

Ms. Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North St.  
Harrisburg, PA 17120

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

**Re: UGI Utilities, Inc. - Electric Division; State Tax Adjustment Surcharge  
Supplement No. 144 to Tariff Electric – Pa. PUC No. 5**

Dear Secretary Chiavetta:

In accordance with the Commission's State Tax Adjustment Procedure Order dated March 10, 1970, as amended, UGI Utilities, Inc. – Electric Division hereby files Supplement No. 144 to Tariff Electric – Pa. PUC No. 5, together with the computations deriving the State Tax Adjustment Surcharge of 1.11%, to become effective for service rendered on and after March 20, 2015.

If you need any further information, please contact Melanie J. El Atich, Manager – Rates and Regulatory Planning, by phone at (610) 796-3528 or by email at [melatich@ugi.com](mailto:melatich@ugi.com).

Sincerely,

A handwritten signature in black ink, appearing to read 'Paul J. Szykman'.

Paul J. Szykman  
Vice President – Rates and Government Relations

Enclosures: Supplement No. 144 to Electric – Pa. PUC No. 5  
Supporting Documentation

UGI UTILITIES, INC.  
ELECTRIC DIVISION  
ELECTRIC SERVICE TARIFF

LUZERNE COUNTY

City of Nanticoke, and Boroughs of Courtdale, Dallas, Edwardsville, Forty-Fort, Harvey's Lake, Kingston, Larksville, Luzerne, New Columbus, Plymouth, Pringle, Shickshinny, Sugar Notch, Swoyersville, Warrior Run, West Wyoming and Wyoming.

First Class Townships of Hanover and Newport, and Second Class Townships, of Conyngham, Dallas, Fairmount, Franklin, Hunlock, Huntington, Jackson, Kingston, Lake, Lehman, Plymouth, Ross and Union.

WYOMING COUNTY

Townships of Monroe and Noxen

Issued: March 10, 2015

Effective: March 20, 2015

BY: Paul J. Szykman  
Vice President – Rates and Government Relations  
2525 North 12th Street, Suite 360  
Post Office Box 12677  
Reading, Pennsylvania 19612-2677

Issued in accordance with  
52 Pa. Code §§ 54.97 and  
69.52.

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PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

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# NOTICE

THIS TARIFF MAKES CHANGES AND DECREASES TO EXISTING RATES (PAGE 2)

UGI UTILITIES, INC.  
ELECTRIC DIVISION

Supplement No. 144  
Electric – Pa. PUC No. 5  
One Hundred and Forty-First Revised Page No. 2  
Canceling One Hundred and Fortieth Revised Page No. 2

**LIST OF CHANGES MADE BY THIS TARIFF**

**RULE 17 – STATE TAX SURCHARGE APPLICABLE TO ALL RATES – PAGE 25:**

The State Tax Surcharge has been decreased.

**RULES AND REGULATIONS (continued)**

**17. STATE TAX SURCHARGE APPLICABLE TO ALL RATES**

In addition to the net charges provided in this Tariff, a surcharge of 1.11% will apply to all service rendered on and after March 20, 2015. (D)  
(C)

The above surcharge will be recomputed using the same elements prescribed by the Commission.

- (a) When any of the tax rates used in calculation of the surcharge are changed;
- (b) Whenever the utility makes effective increased or decreased rates;
- (c) And on March 31, 1971, and each year thereafter.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasioned such recomputation; and that if the recomputed surcharge is less than the one in effect, the utility will, and if the recomputed surcharge is more than the one in effect the utility may submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date which shall be 10 days after filing.

(D) Indicates Decrease  
(C) Indicates Change

**UGI Utilities, Inc. - Electric Division  
 Computation of State Tax Adjustment Surcharge  
 Based Upon 12 Months Ended September 30, 2014**

	Amount	Reference
1. Capital Stock Tax Liability	\$44,976	Exhibit 1 Line 4
1a. Base Level	<u>\$493,000</u>	Docket No. R-00973975
1b. Net Capital Stock Tax Change	(\$448,024)	(1)-(1a)
* 2. RNR - GRT Rate Change	\$1,396,805	Exhibit 2 Line 5
3. PURTA Tax Liability	\$127,038	See Attached Document
3a. Base Level	<u>\$79,399</u>	Docket No. R-00973975
3b. Net PURTA Tax Change	\$47,639	(3)-(3a)
4. Change in State Taxes	\$996,419	(1b)+(2)+(3b)
** 5. Total Change in Revenue Required. Includes Adjustment for Gross Receipts Tax on Change in Revenue.	\$1,058,894	(4)/(1.0 - .059)
6. Gross Operating Revenue	\$95,491,402	Exhibit 3 Line 3
7. STAS Rate	1.11%	(5)/(6)

\* Change in RNR effective January 1, 2002.

\*\* Currently effective Gross Receipts Tax Rate is 0.059

**UGI Utilities, Inc.  
 Capital Stock Tax  
 Gas and Electric  
 12 Months Ended September 30, 2014**

**Exhibit 1**

PA Capital Stock Tax	Gas	Electric	Total	Reference
1. Capital Stock Tax Valuation Tax Year 9-30-13			<b>372,933,910</b>	<b>See Attached Document</b>
2. Tax at 0.67 Mills			249,866	(1) x .00067
3. Allocated to Operations %	82%	18%		100% Allocation
4. Amount	204,890	44,976	249,866	(2) x (3)

**UGI Utilities, Inc. - Electric Division**  
**Calculation of Increase in Pennsylvania Gross Receipts Tax**  
**12 Months Ended September 30, 2014**

**Exhibit 2**

	Amount	Reference
1. Revenue from Sales of Electricity	\$94,979,131	Company Record Adjusted for Current Rates.
2. ADD: Late Payment Charges	\$512,271	Company Record
3. LESS: Uncollectible Accounts	<u>\$2,371,097</u>	Company Record
4. Sub-total Taxable Revenue for the Year	\$93,120,305	(1)+(2)-(3)
5. Change in GRT	1,396,805	(4) x (.059 -.044)

**UGI Utilities, Inc. - Electric Division  
Development of Gross Operating Revenue  
to Which State Tax Adjustment Surcharge is Applied  
12 Months Ended September 30, 2014**

**Exhibit 3**

	Amount	Reference
1. Billed Base Revenue	\$94,979,131	Company Record Adjusted for Current Rates.
2. ADD: Late Payment Charges	<u>\$512,271</u>	Company Record
3. STAS Revenue Base	\$95,491,402	(1)+(2)



August 11, 2014

LUZERNE ELECTRIC DIVISION  
2525 N 12TH STREET

READING, PA 19612

Re: 2013 Pennsylvania Public Utility Realty Tax  
\*\* Correction to LINE 5, Liability Amount (August 1, 2014 Notice)

Dear Taxpayer:

Pursuant to the Public Utility Realty Tax Act, the Department of Revenue on August 1, 2014 provided notice of the state taxable values of PURTA realty and the millage rate for tax year 2013. Please be advised that the amount of 2013 PURTA tax printed on the original letter and referenced as LINE 5 was incorrect. The corrected calculation is herein provided and the net difference indicated.

Payment of any additional tax if needed is required within 45 days of the mailing date of this notice. Previous payments or use of credits should be taken into consideration. Payments and correspondence relevant to the PURTA program or this notice should be mailed directly to the above address.

The Bureau of Corporation Taxes regrets any inconvenience or confusion this may have caused.

Thank you for your attention to this matter.

Sincerely,

Department of Revenue  
Bureau of Corporation Taxes

Tax Year	2013
1) Total Realty Tax Equivalent (RTE)	\$ 31,406,409
2) Total State Taxable Value (STV) for all utilities	\$ 1,265,107,644
3) PURTA Millage Rate, including 7.6 mills for PTA	32.4251 mills
4) Utility STV	\$3,939,481
** 5) Corrected Liability (Line 3 x Line 4)	\$127,738
5) Original Liability (August 1, 2014)	\$125,844
Net Difference	\$1,894

PLEASE SEE PAGE 2  
FOR YEARS 1998 - 2012

Account ID: 3500205

Name: LUZERNE ELECTRIC DIVISION

Account Id 3500205

Details

Tax Year	2012	2011	2010	2009	2008	2007	2006	2005
<b>Adjusted Totals</b>								
1) Total RTE:	\$ 30,946,258	\$ 30,823,937	\$ 30,270,661	\$ 31,154,376	\$ 30,493,816	\$ 28,793,682	\$ 30,442,389	\$ 30,613,460
2) Total STV for all utilities	\$ 1,271,184,339	\$ 1,347,309,334	\$ 1,411,886,533	\$ 1,531,546,363	\$ 1,619,303,674	\$ 1,644,357,282	\$ 1,614,956,036	\$ 1,519,158,751
3) PURTA Millage Rate	31.9444 mills	30.4781 mills	29.0399 mills	27.9418 mills	26.4314 mills	25.1106 mills	26.4503 mills	27.7516 mills
<b>Utility Adjustment</b>								
4) Utility STV	\$3,939,481	\$4,329,100	\$4,329,100	\$4,429,100	\$4,307,852	\$4,136,200	\$3,565,404	\$3,154,796
5) Liability (Line 3 x Line 4)	\$125,844	\$131,943	\$125,717	\$123,757	\$113,863	\$103,862	\$94,306	\$87,551
6) Utility Transition Credit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7) Utility Liability Adjustment	(\$306)	(\$159)	(\$7)	(\$8)	(\$11)	(\$3)	(\$20)	(\$20)
8) Transition Credit Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Tax Year	2004	2003	2002	2001	2000	1999	1998
<b>Adjusted Totals</b>							
1) Total RTE:	\$ 29,300,123	\$ 29,251,288	\$ 28,946,294	\$ 29,025,841	\$ 27,999,290	\$ 38,518,354	\$ 40,731,432
2) Total STV for all utilities:	\$ 1,420,868,953	\$ 1,355,781,478	\$ 1,350,081,303	\$ 1,323,534,184	\$ 1,346,187,727	\$ 2,033,977,067	\$ 2,071,000,651
3) PURTA Millage Rate:	28.2213 mills	29.1752 mills	29.0404 mills	29.5306 mills	28.3989 mills	26.5375 mills	71.9167 mills
<b>Utility Adjustment</b>							
4) Utility STV	\$3,015,403	\$2,899,260	\$2,642,522	\$2,675,031	\$2,437,722	\$2,512,665	\$2,637,925
5) Liability (Line 3 x Line 4):	\$83,099	\$84,586	\$76,740	\$78,995	\$69,229	\$66,680	\$189,711
6) Utility Transition Credit:	N/A	N/A	N/A	\$0	\$0	\$0	\$0
7) Utility Liability Adjustment:	(\$20)	(\$22)	(\$8)	(\$30)	(\$36)	(\$26)	(\$24)
8) Transition Credit Adjustment:	N/A	N/A	N/A	\$0	\$0	\$0	\$0

If you do not agree with this Notice of Determination for 2013 PURTA, you may file a Petition for Recalculation with the Board of Finance and Revenue pursuant to Section 1109-A of the Tax Reform Code of 1971. The petition must be postmarked by the U.S. Postal Service or received by the Board of Finance and Revenue within 30 days of the mailing date of this notice. Under separate cover you will receive a Statement of Account. Please review it to confirm the status of payments made, transition credits and adjustments to previous tax liabilities or balances still due. Any overpayment is available for transfer within the account, and any net credit balance for the account is available for refund/assignment.

REVENUE ID 0176169  
TAX YEAR END 09302013  
RCT-101 PAGE 2 OF 6

NAME UGI UTILITIES, INC.  
PA CORPORATE TAX REPORT 2012

SECTION A: CS/FF

OLDEST PERIOD FIRST	TAX PERIOD BEGINNING	TAX PERIOD ENDING	BOOK INCOME			
YEAR 1	10012008	09302009	57473945	Investment in LLC	XX	N
YEAR 2	10012009	09302010	42059837	Holding Company	XX	N
YEAR 3	10012010	09302011	63108699	Family Farm	XX	N
YEAR 4	10012011	09302012	58720231			
YEAR 5						
YEAR 6						
YEAR 7						
CUR YR	10012012	09302013	68609981			



USE WHOLE DOLLARS ONLY

2. TOTAL BOOK INCOME (sum of income for all tax periods up to, but not over 5 years total)	2	289972693
3. DIVISOR (in years and in part years rounded to three decimal places) See instructions.	3	5.000
4. Divide Line 2 by Line 3.	4	57994539
5. AVERAGE BOOK INCOME - Enter Line 4, or if Line 4 is less than zero enter "0".	5	57994539
6. Divide Line 5 by 0.095.	6	610468832
7. Shareholders' equity at the END of the current period	7	791613821
8. Shareholders' equity at the BEGINNING of the current period	8	728513474
9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7.	9	791613821
10. NET WORTH - Enter Line 9, or if Line 9 is less than zero enter "0".	10	791613821
11. Multiply Line 10 by 0.75.	11	593710366
12. Add Lines 6 and 11.	12	1204179198
13. Divide Line 12 by 2.	13	602089599
14. Valuation deduction	14	-160000
15. CAPITAL STOCK VALUE - Line 13 less Line 14, but not less than "0". If 100% taxable, enter Line 15 on Line 17.	15	601929599
16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5)	16	0.619564
17. TAXABLE VALUE - Multiply Line 15 by Line 16. If less than zero, enter "0".	17	372933910
18. CAPITAL STOCK/FOREIGN FRANCHISE TAX - Multiply Line 17 by 0.00189.	18	704845

Total Beginning of Taxable Year Assets 1956436182

Total End of Taxable Year Assets 1974836863

2Y4684 4.000



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## NOTICES

### Public Utility Realty Tax Act (PURTA); Surcharge Rate Notice for the Tax Year Beginning January 1, 2015

[44 Pa.B. 5741]

[Saturday, August 30, 2014]

72 P. S. § 8111-A(d) requires the Secretary of Revenue to publish the rate of the Public Utility Realty Tax Act (PURTA) surcharge in the form of a notice in the *Pennsylvania Bulletin* by October 1, 2003, and by each October 1 thereafter. The tax rate established in 72 P. S. § 8111-A(d) shall be imposed upon gross receipts taxes as provided in 72 P. S. § 8111-A(d) for the period beginning the next January 1.

The result of the PURTA surcharge calculation provided in 72 P. S. § 8111-A for the tax year beginning January 1, 2015, is zero mills. Therefore, no PURTA surcharge pursuant to 72 P. S. § 8111-A(d) will be imposed for the taxable period beginning January 1, 2015.

DANIEL MEUSER,  
Secretary

[Pa.B. Doc. No. 14-1852. Filed for public inspection August 29, 2014, 9:00 a.m.]

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[webmaster@PaBulletin.com](mailto:webmaster@PaBulletin.com)

From: (610) 798-3401  
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UGI Utilities, Inc.  
2525 N. 12th Street  
Suite 380  
Reading, PA 19605

Origin ID: RDGA



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## MAR 10 2015

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

SHIP TO: (717) 783-1740      BILL SENDER  
**Ms. Rosemary Chiavetta, Secretary**  
**PA Public Utility Commission**  
**400 NORTH ST**  
**COMMONWEALTH KEYSTONE BUILDING**  
**HARRISBURG, PA 17120**

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PO #  
Dept #

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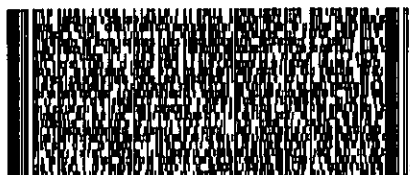
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