

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

**BEFORE**

**THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Information Submitted Pursuant to**

**Section 53.51 et seq of the Commission’s Regulations**

**UGI GAS EXHIBIT C (FUTURE)**

**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**

**ORIGINAL TARIFFS**

**UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S**

**DOCKET NO. R-2018-3006814**

**Issued: January 28, 2019**

**Effective: March 29, 2019**

UGI UTILITIES, INC. - GAS DIVISION

Docket No. R-2018-3006814

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

January 16, 2019

Megan Mattern  
Controller and Principal Accounting Officer  
UGI Utilities, Inc. - Gas Division  
2525 N. 12<sup>th</sup> Street, Suite 360  
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of September 30, 2019 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study as of September 30, 2018 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2018". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study as of September 30, 2020 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2020". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). A service life study was performed for the consolidated gas company. The results of the new service life study were applied to the balances in the future and fully projected future test year. The same methods, procedures and estimates are used in the future and fully projected future test year reports. The historic test year report based on balances as of September 30, 2018 contains depreciation rates and survivor curves that were submitted to the Commission in the three companies most recent filed Annual Depreciation Reports submitted in March of 2018.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 2019.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JFW:mle  
064336.100

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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 conducted for UGI Utilities, Inc. - Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of September 30, 2019.

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

**BASIS OF STUDY**

**Depreciation and Amortization**

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

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

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

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

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

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

### **Service Life Estimates**

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

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

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

## **AMORTIZATION OF NET SALVAGE**

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2014 through September 30, 2019 over a five-year period.

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## PART II. ESTIMATION OF SURVIVOR CURVES

## PART II. ESTIMATION OF SURVIVOR CURVES

### Survivor Curves

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

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

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

### **Iowa Type Curves**

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

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

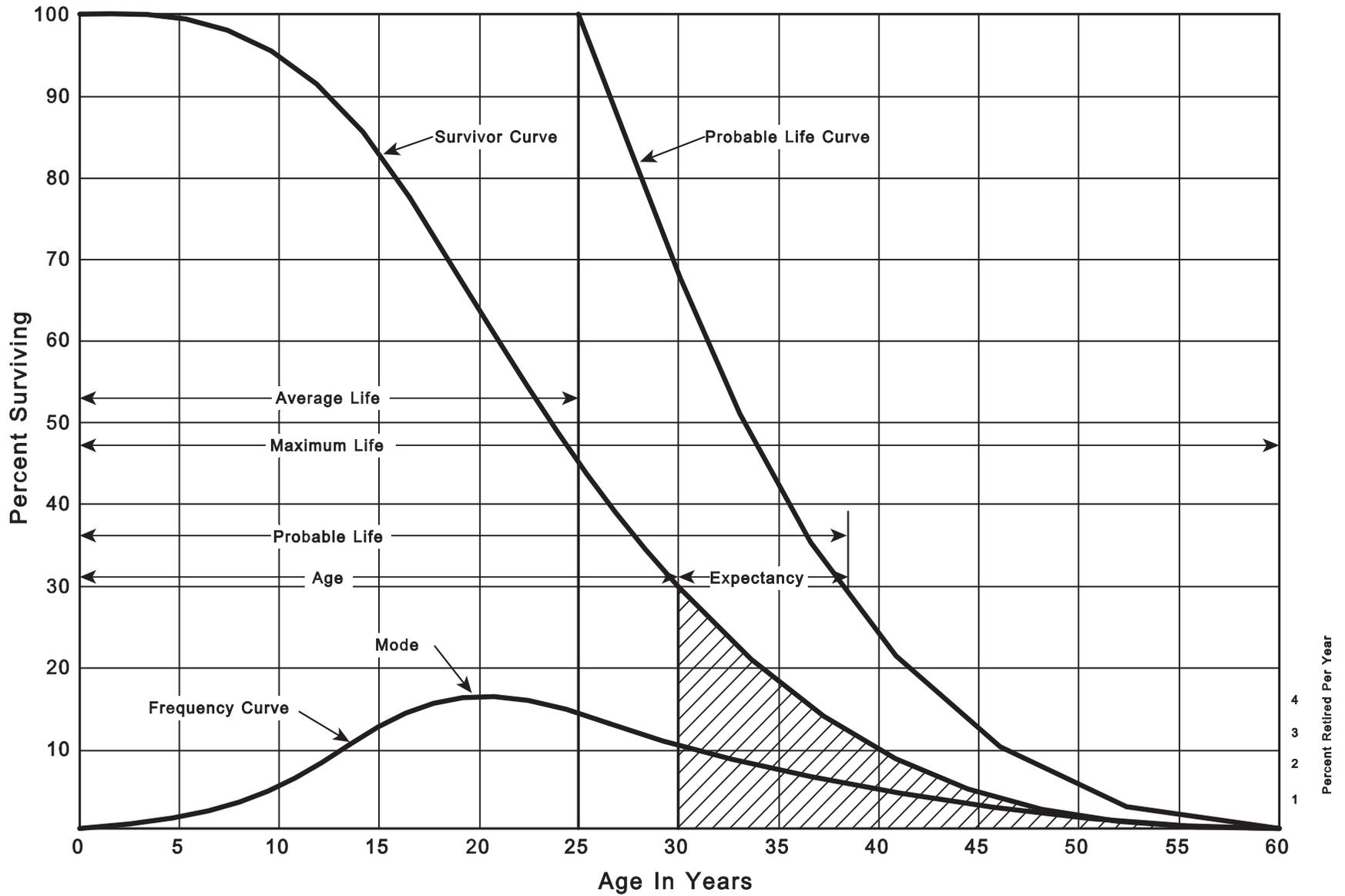


Figure 1. A Typical Survivor Curve and Derived Curves

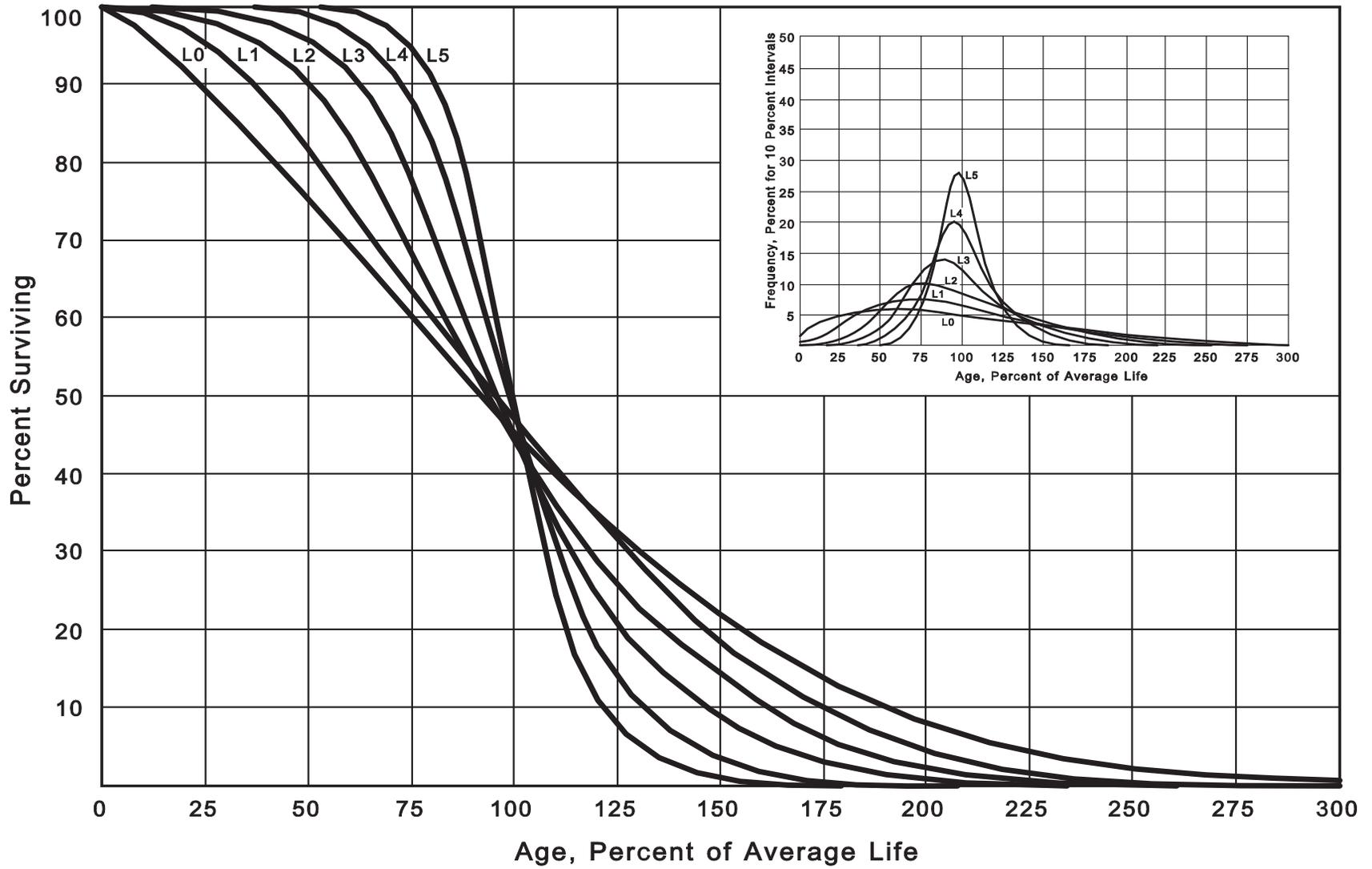


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

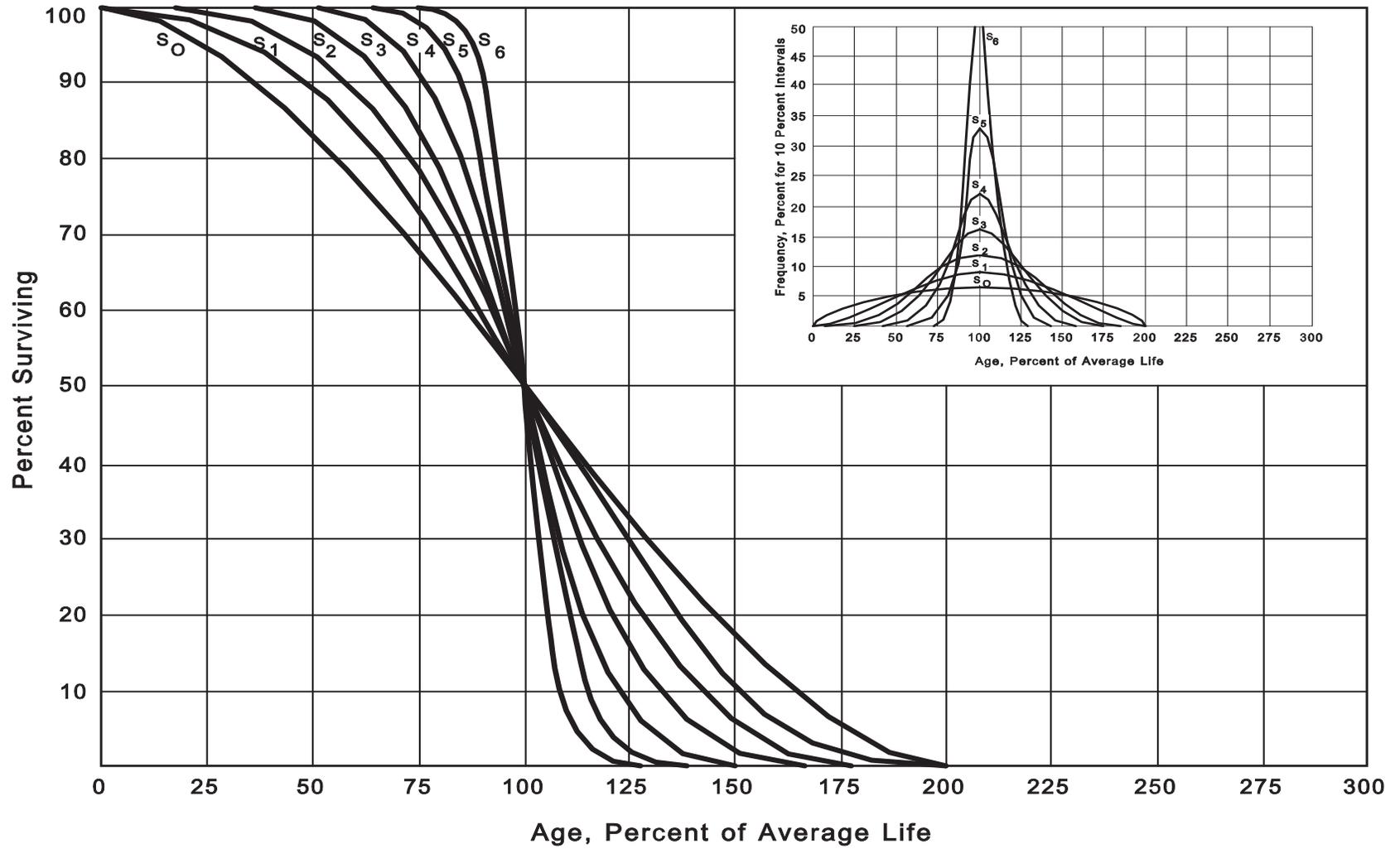


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

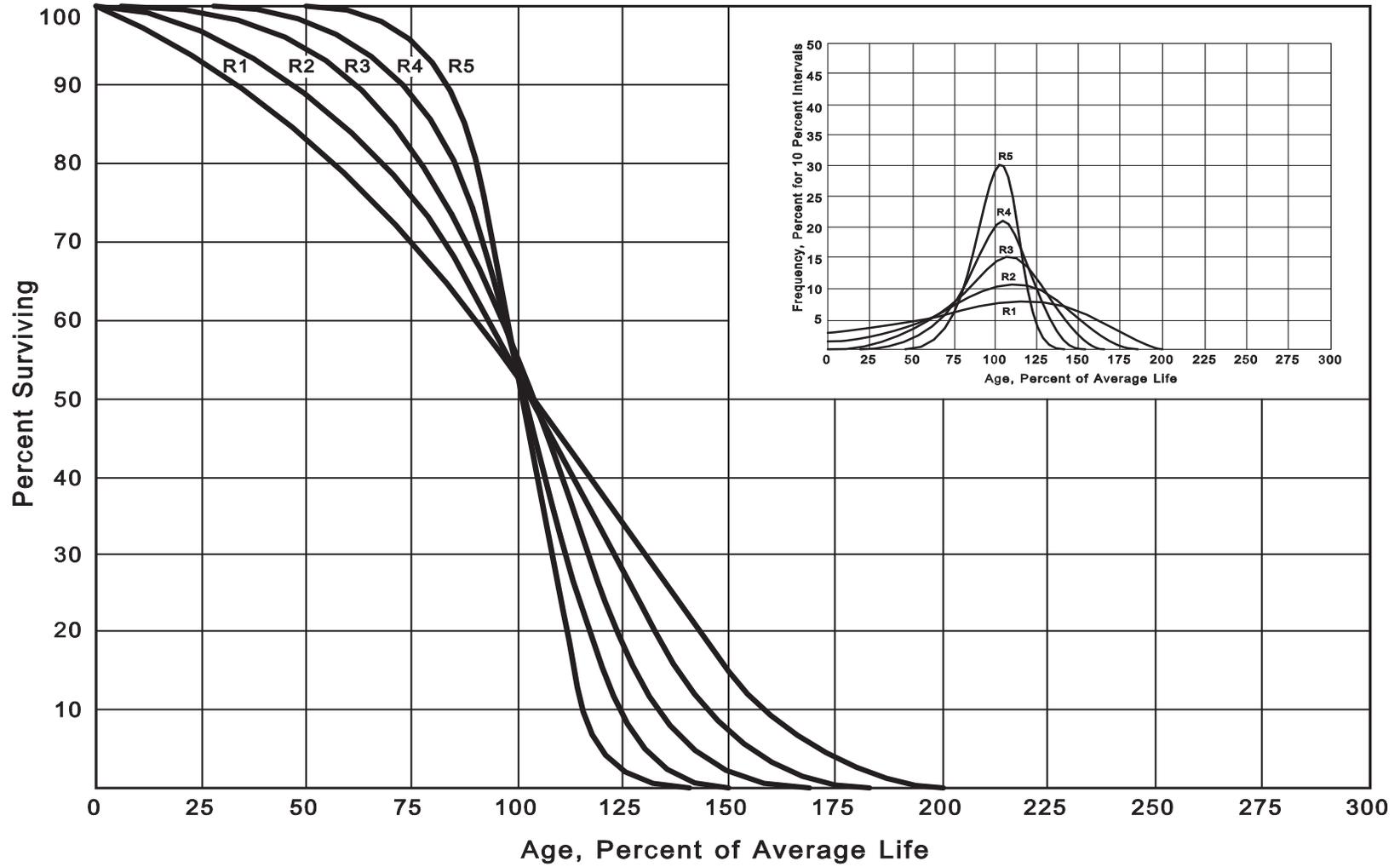


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

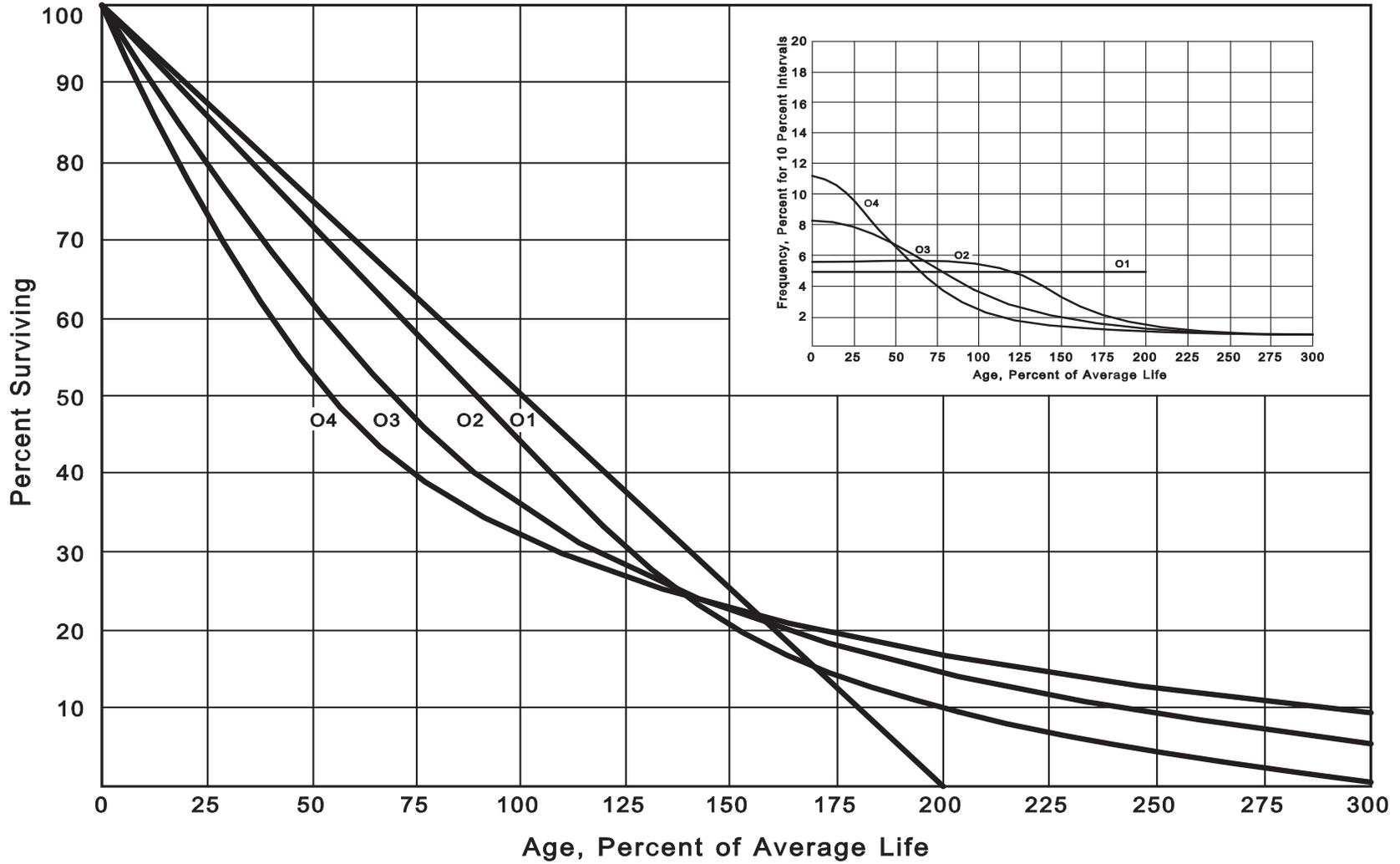


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.<sup>1</sup> These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

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

### **Retirement Rate Method of Analysis**

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

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

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

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

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

### **Schedules of Annual Transactions in Plant Records.**

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data

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<sup>3</sup>Winfrey, Robley, Supra Note 1.

<sup>4</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019  
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
Placed	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019  
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval	
	During Year												
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2005	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2009	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

## Schedule of Plant Exposed to Retirement.

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

The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2014 are calculated in the following manner:

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

For the entire experience band 2010-2019 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2010-2019  
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2012			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2013				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2014					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2015						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2016							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2017								960 <sup>a</sup>	949	926	5,719	1½-2½
2018									1,080 <sup>a</sup>	1,069	6,579	½-1½
2019										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

<sup>a</sup>Additions during the year

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

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

### **Original Life Table**

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

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

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

### **Smoothing the Original Survivor Curve**

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

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

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



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

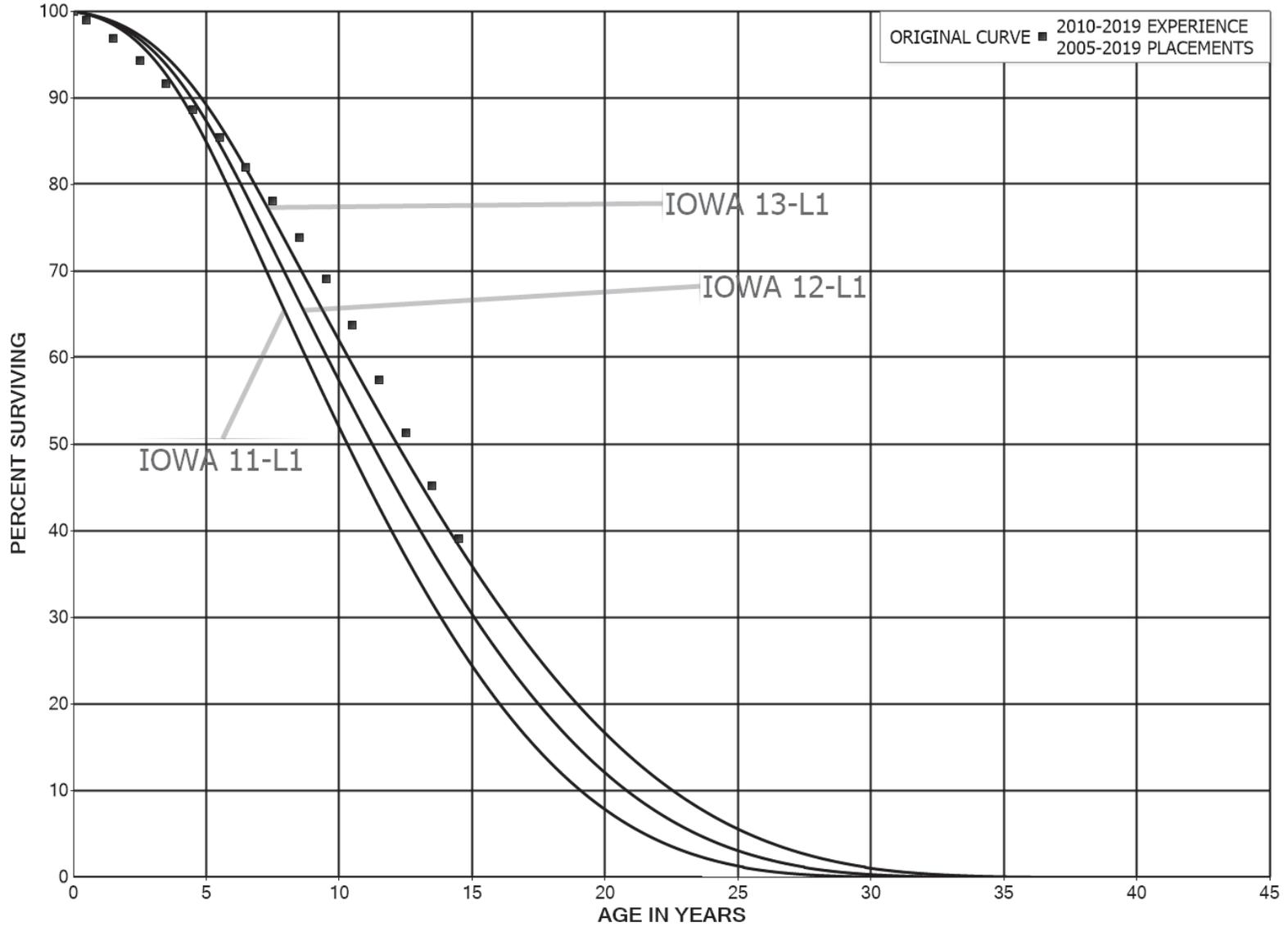




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

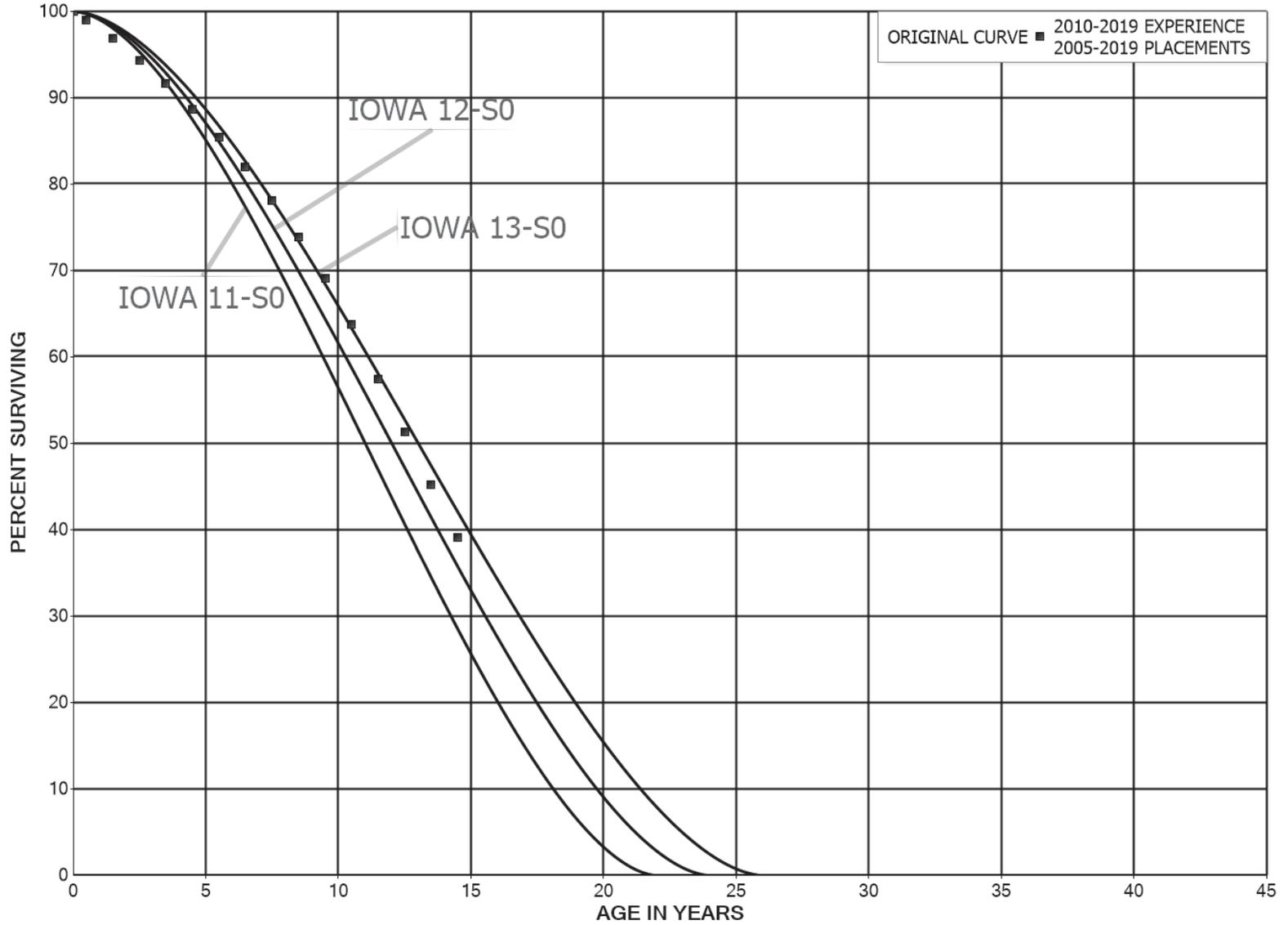




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

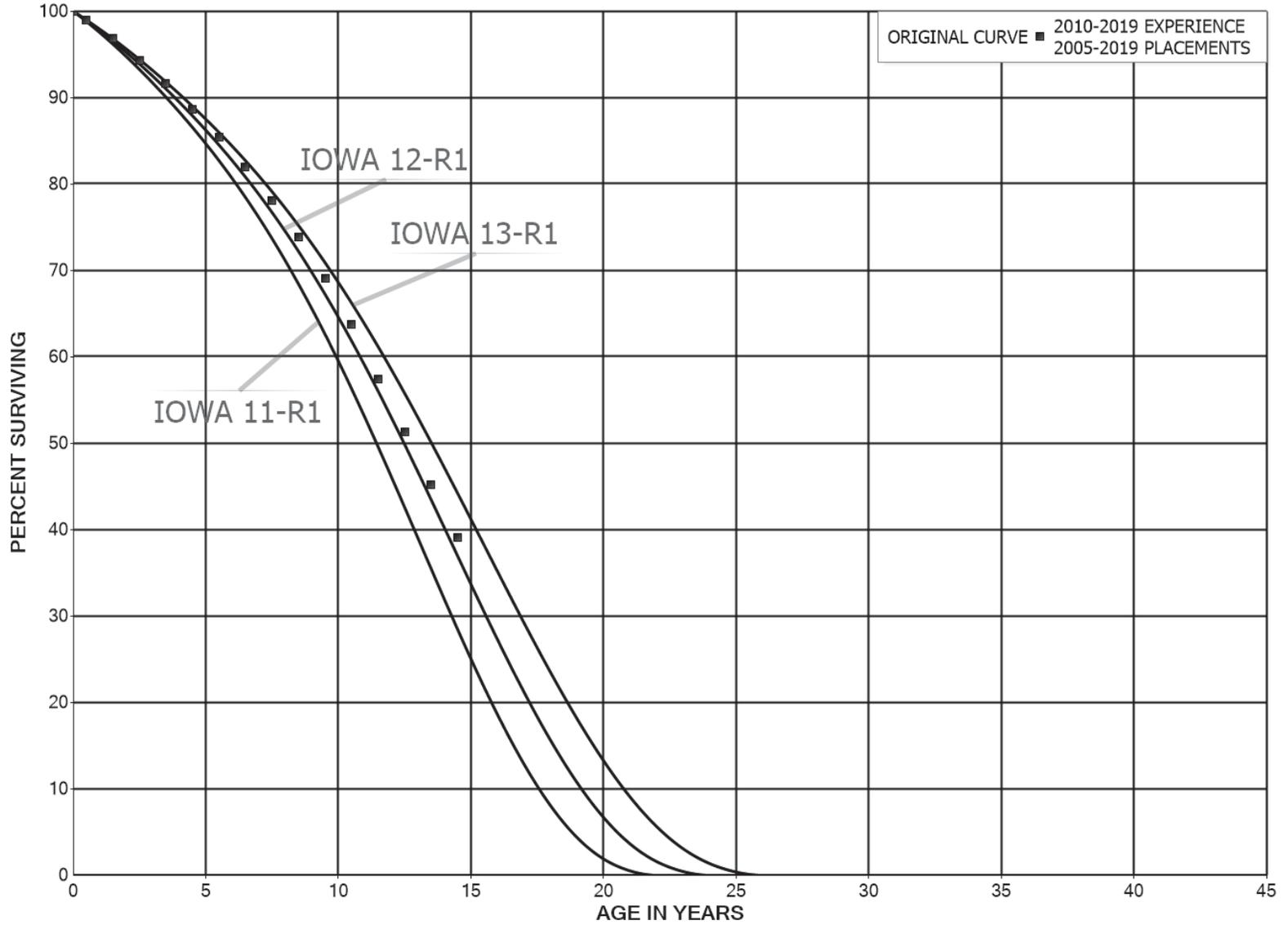
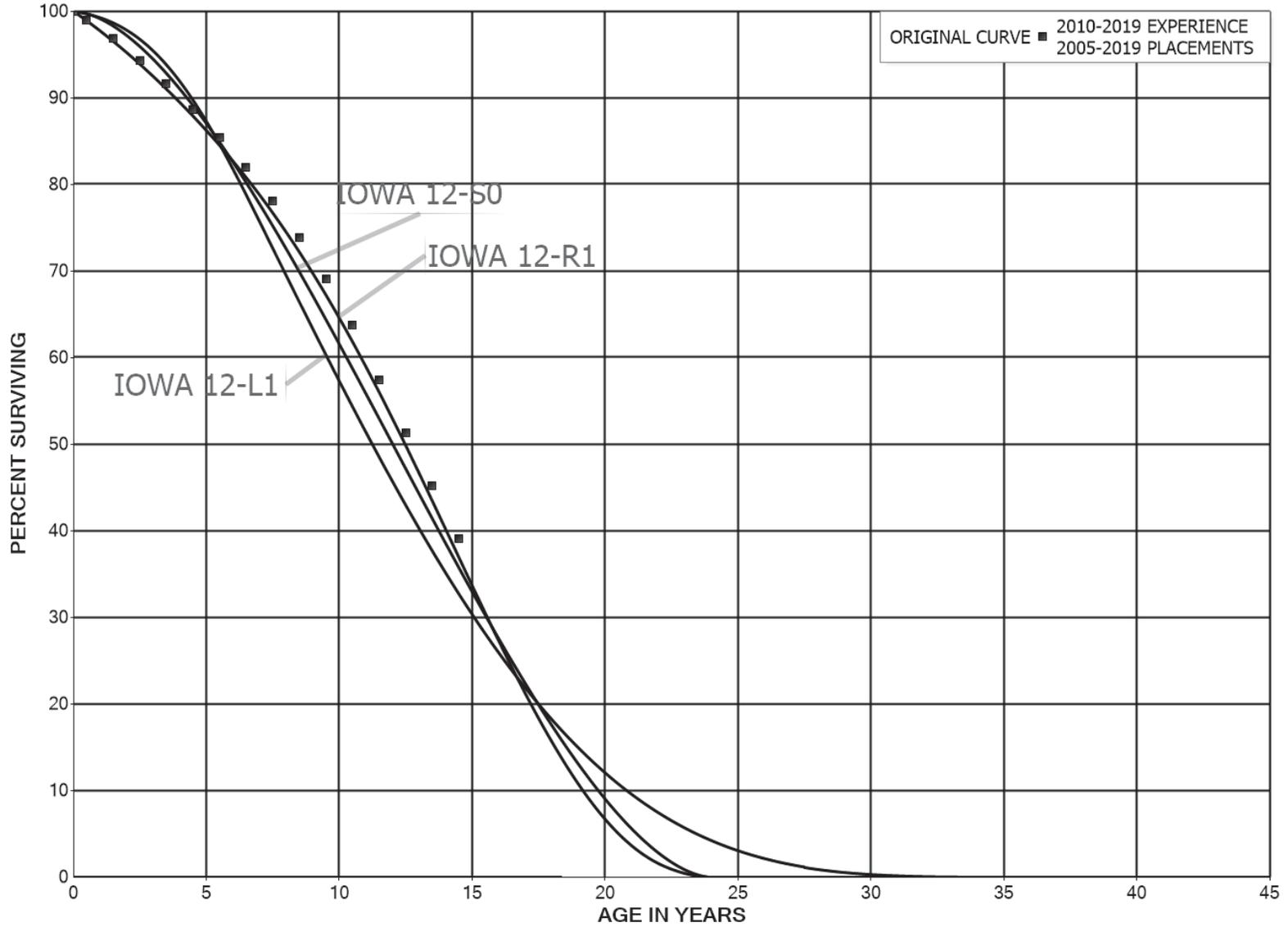




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## PART III. SERVICE LIFE CONSIDERATIONS

### **PART III. SERVICE LIFE CONSIDERATIONS**

#### **Field Trips.**

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

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

The following is a list of the locations visited during the most recent four field trips.

#### **August 16, 2018**

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

#### **August 15, 2018**

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

August 15, 2018, cont.

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

January 25, 2017

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

February 3, 2017

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

January 29, 2016

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

January 23, 2014

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

December 20, 2011

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

December 14, 2011, cont.

Manheim District Regulating Station  
Fruitville City Gate Station  
Lancaster Service Center

December 14, 2011

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

December 13, 2011

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

December 7, 2010

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

December 6, 2010

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

June 7, 2007

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

May 15, 2007

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

June 6, 2002

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

May 13, 2002

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

May 7, 2002

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

October 9, 1996

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

October 8, 1996

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

**Judgment**

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

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

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

Equipment  
387 Other Equipment  
390 Structures and Improvements  
396 Power Operated Equipment

Account 380, Services, is the largest depreciable group as of September 30, 2018 and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1951 through 2017. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-69 and the life table for the experience band plotted on the chart immediately follows it.

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

During the 1970's, the rates of service line retirements increased causing the service life to significantly decrease. More recent retirement history indicates a decrease in the retirement levels expressed as a percent of the beginning plant balance. Discussions with operating and management personnel disclosed several reasons for the

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

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

on the similar nature of the facilities in these groups. The use of the services estimate for the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

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

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

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

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

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

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

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

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

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

## PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### Group Depreciation Procedures

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

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

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

## **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accrual rates as of September 30, 2019, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

## **Average Service Life Procedure**

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

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

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

## Equal Life Group Procedure

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

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

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

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

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

or

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

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

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than

the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2019 calculation date.

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

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

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

INPUT PARAMETERS:  
 CALCULATION DATE... 9-30-2019  
 SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	INTERVAL	ACCRUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6)	ACCRUALS	(8)	(9)	(10)
0.000	1.000	0.500	0.05547	0.05547000000	2019	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2018	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2017	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2016	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2015	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2014	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2013	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2012	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2011	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2010	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2009	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2008	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2007	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2006	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2005	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2004	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2003	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	2002	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	2001	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	2000	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	1999	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	1998	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	1997	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	1996	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	1995	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	1994	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1993	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1992	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1991	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

□

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2019 and 1991), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2018 equals one-half of 0.25324000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2019 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2019, the accrual for 2019 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2019, equals the group annual accrual for 2019 plus 0.875 of the group annual accruals for each of the subsequent years.

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

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of September 30, 2019.

## **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

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

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

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

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

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

For the purpose of calculating annual amortization amounts as of September 30, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

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

## **AMORTIZATION OF NET SALVAGE**

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2014 through September 30, 2018, and as estimated for the twelve months ended September 30, 2019. The five-year amortization calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2015 through 2019 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

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## PART V. RESULTS OF STUDY

## **PART V. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages V-4 through V-44 summarize the results of the depreciation study as of September 30, 2019 for the consolidated UGI gas company and for each rate district. There are four sets of tables labelled as Tables 1 through 4. Each set relates to the 3 legacy companies as well as the consolidated 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 bringforward of the book reserve to September 30, 2019. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2019. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2015 through 2019.

### **DESCRIPTION OF DETAILED TABULATIONS**

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2015-2019 are presented in three sections.

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

for the five-year period, 2015-2019, are presented in the section beginning on page VIII-1.

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

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

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

**UGI UTILITIES, INC. - GAS DIVISION**

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	SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED	
	RETIREMENT					CURVE	RESERVE
	YEAR		(4)	(5)	ACCRUALS	(7)	AMOUNT
	(2)	(3)			(6)		(8)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305		FULLY ACCRUED *	0	(325,728)	325,728	-	0
325.2		55 - S0.5	163,100	162,003	1,097	0.02	36
325.4		60 - R1	30,277	29,638	639	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	97,241	(79,032)	-	0
331		FULLY ACCRUED *	24,441	74,381	(49,940)	-	0
332		47 - L0	750,689	722,701	27,988	0.14	1,075
334		24 - O3	89,725	66,443	23,282	1.67	1,501
335		30 - S0.5	49,604	49,421	183	0.05	23
337		FULLY ACCRUED	11,062	11,062	0	-	0
<b>TOTAL PRODUCTION PLANT</b>			<b>1,183,155</b>	<b>933,208</b>	<b>249,947</b>	<b>0.22</b>	<b>2,656</b>
<b>STORAGE PLANT</b>							
352.01		FULLY ACCRUED *	0	(278,904)	278,904	-	0
<b>TOTAL STORAGE PLANT</b>			<b>0</b>	<b>(278,904)</b>	<b>278,904</b>	<b>-</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>							
365.2		70 - R4	868,160	500,281	367,879	1.44	12,504
366		30 - R1	150,662	137,852	12,810	0.89	1,339
367		70 - R3	38,518,031	20,500,119	18,017,912	1.21	465,787
369		49 - R2	6,148,406	3,671,615	2,476,791	1.62	99,704
370		23 - R0.5	3,486,136	1,760,716	1,725,420	3.65	127,316
371		35 - R2.5	140,637	125,501	15,136	1.03	1,442
371.1		20 - R3	210,011	134,984	75,027	2.76	5,805
<b>TOTAL TRANSMISSION PLANT</b>			<b>49,522,043</b>	<b>26,831,068</b>	<b>22,690,975</b>	<b>1.44</b>	<b>713,897</b>
<b>DISTRIBUTION PLANT</b>							
374.2		75 - R3	3,236,278	1,239,710	1,996,568	1.31	42,240
375		50 - S0.5	5,299,278	2,990,113	2,309,165	1.63	86,595
376.1		73 - R2.5	553,482,085	163,339,369	390,142,716	1.52	8,426,138
376.2	09-2027	65 - R1	2,385,757	410,211	1,975,546	12.34	294,313
376.3		67 - R3	1,144,659,367	240,968,195	903,691,172	1.62	18,590,810
376.5	09-2041	70 - R1	292,270	242,289	49,981	1.57	4,590
378		47 - S0	105,344,605	18,283,796	87,060,809	2.99	3,151,908
379		45 - R2	20,457,246	6,898,663	13,558,583	2.39	488,130
380		46 - S1	1,074,581,849	326,507,922	748,073,927	2.47	26,566,879
381		35 - R2	119,063,718	47,565,956	71,497,762	3.09	3,683,385
381.1		17 - S3	20,780,450	16,745,746	4,034,704	4.26	886,238
382		46 - S1	87,821,979	30,034,006	57,787,973	2.42	2,124,244
383		46 - S1	11,147,325	2,326,989	8,820,336	3.38	376,684
384		46 - S1	17,547,265	8,079,743	9,467,522	2.00	351,378
385		45 - R2	33,098,849	15,139,299	17,959,550	2.04	674,858
386		46 - S1	337,967	147,807	190,160	2.24	7,559
386.1		45 - R2	951,957	615,822	336,135	1.68	15,983
386.2		25 - R3	24,705	24,092	613	0.65	161
386.3			0	2,071	(2,071)	-	0
387		35 - R2.5	4,067,198	2,610,108	1,457,090	2.04	82,990
387.1		25 - SQ	1,490,664	1,455,482	35,182	0.30	4,465
<b>TOTAL DISTRIBUTION PLANT</b>			<b>3,206,070,812</b>	<b>885,627,389</b>	<b>2,320,443,423</b>	<b>2.05</b>	<b>65,859,548</b>



## 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	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS**	73,949,092	32,739,149	41,209,943	4.13	3,056,970
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	SQUARE	85,127	62,650	22,477	17.69	15,059
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	4,841,618	1,077,469	3,764,149	4.98	241,063
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	163,961	105,433	58,528	5.48	8,993
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	637,969	571,432	66,537	5.69	36,283
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	10 - SQ	301,207	254,875	46,332	16.35	49,252
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	593,167	47,666	545,501	16.42	97,409
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	6,707,818	230,948	6,476,870	13.27	889,861
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL	12 - L3	2,399,870	261,313	2,138,557	9.21	220,949
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	2,487,229	167,732	2,319,497	9.72	241,664
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	2,232,053	680,395	1,551,658	6.80	151,748
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		10,130,609	5,772,369	4,358,240		2,668,837
393	STORES EQUIPMENT	20 - SQ	20,723	6,582	14,141	4.93	1,021
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	25,942,657	9,015,251	16,927,406	5.85	1,518,024
395	LABORATORY EQUIPMENT	20 - SQ	430,463	45,524	384,939	5.05	21,720
396	POWER OPERATED EQUIPMENT	15 - L2	2,236,582	398,512	1,838,070	9.47	211,825
397	COMMUNICATION EQUIPMENT	10 - SQ	923,992	220,357	703,635	11.79	108,949
398	MISCELLANEOUS EQUIPMENT	15 - SQ	6,547,314	1,393,761	5,153,553	6.25	409,209
399	OTHER TANGIBLE PROPERTY		0	0	0	-	0
<b>TOTAL GENERAL PLANT</b>			<b>140,631,451</b>	<b>53,051,418</b>	<b>87,580,033</b>	<b>7.07</b>	<b>9,948,836</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>3,397,407,461</b>	<b>966,164,179</b>	<b>2,431,243,282</b>	<b>2.25</b>	<b>76,524,937</b>
<b>NONDEPRECIABLE PLANT</b>							
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		6,350,735				
389.1	LAND AND LAND RIGHTS - LAND		3,335,876				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS		1,313				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>11,630,351</b>				
<b>TOTAL GAS PLANT</b>			<b>3,409,037,812</b>				

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	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
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	31,275,000	580,151	30,694,849	3.61	1,128,487
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY				(16,137)	16,137		
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	2,765,391	371,340	2,394,051	5.49	151,774
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	2,046,137	593,560	1,452,577	15.78	322,795
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	68,502	3,135	1.94	1,393
<b>TOTAL COMMON PLANT</b>			<b>43,244,237</b>	<b>1,597,416</b>	<b>34,560,749</b>	<b>3.72</b>	<b>1,604,449</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%</b>			<b>39,456,041</b>	<b>1,457,482</b>	<b>31,533,228</b>		<b>1,463,899</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	40,606	33,276	7,330	5.25	2,130
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	10,282,114	5,585,392	4,696,722	19.31	1,985,542
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS		5 - SQ	8,400,000	840,000	7,560,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	22,410,921	5,438,414	16,972,507	10.05	2,251,668
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	143,981,236	21,633,923	122,347,313	6.84	9,849,490
<b>TOTAL INFORMATION SERVICES</b>			<b>185,114,877</b>	<b>33,531,005</b>	<b>151,583,872</b>	<b>8.52</b>	<b>15,768,830</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%</b>			<b>169,787,365</b>	<b>30,754,638</b>	<b>139,032,727</b>		<b>14,463,171</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	80 - R1.5	2,013,971	1,334,263	679,708	3.23	65,116
<b>LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%</b>			<b>198,980</b>	<b>131,825</b>	<b>67,155</b>		<b>6,434</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS</b>			<b>209,044,426</b>	<b>32,080,295</b>	<b>170,498,800</b>		<b>15,920,636</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>3,618,082,238</b>	<b>998,244,474</b>	<b>2,601,742,082</b>		<b>92,445,573</b>
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							<b>9,616,926</b>
<b>GRAND TOTAL</b>			<b>3,618,082,238</b>	<b>998,244,474</b>	<b>2,601,742,082</b>		<b>102,062,499</b>

\* 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.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GAS PLANT</b>									
<b>PRODUCTION PLANT</b>									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	(421,459)	0	295,731	0	0	(200,000)	0	(325,728)	0.00
325.2 PRODUCING LEASEHOLDS	161,970	33	0	0	0	0	0	162,003	99.33
325.4 RIGHTS-OF-WAY	29,620	18	0	0	0	0	0	29,638	97.89
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	168,016	0	54,225	0	0	(125,000)	0	97,241	534.03
331 PRODUCING GAS WELLS - WELL EQUIPMENT	74,381	0	0	0	0	0	0	74,381	304.33
332 FIELD LINES	721,575	1,126	0	0	0	0	0	722,701	96.27
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	54,360	1,902	10,181	0	0	0	0	66,443	74.05
335 DRILLING AND CLEANING EQUIPMENT	49,401	20	0	0	0	0	0	49,421	99.63
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
<b>TOTAL PRODUCTION PLANT</b>	<b>894,972</b>	<b>3,099</b>	<b>360,137</b>	<b>0</b>	<b>0</b>	<b>(325,000)</b>	<b>0</b>	<b>933,208</b>	<b>78.87</b>
<b>STORAGE PLANT</b>									
352.01 WELL CONSTRUCTION	(294,874)	0	15,970	0	0	0	0	(278,904)	0.00
<b>TOTAL STORAGE PLANT</b>	<b>(294,874)</b>	<b>0</b>	<b>15,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(278,904)</b>	<b>0.00</b>
<b>TRANSMISSION PLANT</b>									
365.2 RIGHTS-OF-WAY	488,127	12,154	0	0	0	0	0	500,281	57.63
366 STRUCTURES AND IMPROVEMENTS	136,602	1,250	0	0	0	0	0	137,852	91.50
367 MAINS	20,045,606	454,513	0	0	0	0	0	20,500,119	53.22
369 MEASURING AND REGULATING STATION EQUIPMENT	3,572,615	98,374	626	0	0	0	0	3,671,615	59.72
370 COMMUNICATION EQUIPMENT	1,622,665	138,051	0	0	0	0	0	1,760,716	50.51
371 OTHER EQUIPMENT	124,095	1,406	0	0	0	0	0	125,501	89.24
371.1 TESTING EQUIPMENT	128,852	6,132	0	0	0	0	0	134,984	64.27
<b>TOTAL TRANSMISSION PLANT</b>	<b>26,118,562</b>	<b>711,880</b>	<b>626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,831,068</b>	<b>54.18</b>
<b>DISTRIBUTION PLANT</b>									
374.2 RIGHTS-OF-WAY	1,188,253	51,457	0	0	0	0	0	1,239,710	38.31
375 STRUCTURES AND IMPROVEMENTS	2,903,161	79,933	7,019	0	0	0	0	2,990,113	56.42
376.1 MAINS - PRIMARILY STEEL	155,015,332	8,715,461	853,617	(1,063,320)	0	(181,721)	0	163,339,369	29.51
376.2 MAINS - CAST IRON	446,668	313,741	283,756	(298,219)	0	(335,735)	0	410,211	17.19
376.3 MAINS - PLASTIC	226,650,691	17,619,393	248,312	(3,291,490)	0	(258,711)	0	240,968,195	21.05
376.5 MAINS - PRIMARILY WROUGHT IRON	267,142	3,388	0	(13,285)	0	(14,956)	0	242,289	82.90
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	18,240,968	2,743,465	228,921	(2,259,764)	285,860	(955,654)	0	18,283,796	17.36
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	6,297,606	589,386	11,671	0	0	0	0	6,898,663	33.72
380 SERVICES	309,538,962	26,304,618	5,893,689	(9,021,056)	0	(6,208,291)	0	326,507,922	30.38
381 METERS	45,309,747	3,503,678	1,071	(1,247,417)	0	(1,123)	0	47,565,956	39.95
381.1 METERS - ERTS	16,154,598	591,148	0	0	0	0	0	16,745,746	80.58
382 METER INSTALLATIONS	27,801,543	2,029,548	329,727	(75,117)	0	(51,695)	0	30,034,006	34.20
383 HOUSE REGULATORS	1,059,979	426,180	1,150,983	(183,718)	0	(126,435)	0	2,326,989	20.87
384 HOUSE REGULATOR INSTALLATIONS	7,748,304	356,936	6,861	(19,167)	0	(13,191)	0	8,079,743	46.05
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	14,405,376	721,195	12,728	0	0	0	0	15,139,299	45.74
386 OTHER PROPERTY ON CUSTOMERS PREMISES	140,068	7,739	0	0	0	0	0	147,807	43.73
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	600,400	15,422	0	0	0	0	0	615,822	64.69
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	23,894	198	0	0	0	0	0	24,092	97.52
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	1,553	0	518	0	0	0	0	2,071	0.00
387 OTHER EQUIPMENT	2,529,057	79,408	1,643	0	0	0	0	2,610,108	64.17
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,451,010	4,472	0	0	0	0	0	1,455,482	97.64
<b>TOTAL DISTRIBUTION PLANT</b>	<b>837,774,312</b>	<b>64,156,766</b>	<b>9,030,516</b>	<b>(17,472,553)</b>	<b>285,860</b>	<b>(8,147,512)</b>	<b>0</b>	<b>885,627,389</b>	<b>27.62</b>

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	31,613,950	1,947,956	154,190	(888,133)	0	(88,814)	0	32,739,149	44.27
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	44,455	18,195	0	0	0	0	0	62,650	73.60
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,335,235	213,555	0	(471,321)	0	0	0	1,077,469	22.25
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	175,305	11,774	0	(81,646)	0	0	0	105,433	64.30
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	525,830	50,624	0	(5,022)	0	0	0	571,432	89.57
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	7,584,925	42,817	0	(7,372,867)	0	0	0	254,875	84.62
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	45,692	55,970	(5,276)	(52,387)	3,940	(273)	0	47,666	8.04
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	770,049	738,143	(80,333)	(1,287,000)	96,782	(6,693)	0	230,948	3.44
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	420,093	176,368	(32,748)	(325,161)	24,452	(1,691)	0	261,313	10.89
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	428,493	205,832	(28,563)	(471,000)	35,419	(2,449)	0	167,732	6.74
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	463,866	249,220	(2,000)	(33,000)	2,481	(172)	0	680,395	30.48
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	11,082,767	2,668,837	0	(7,979,235)	0	0	0	5,772,369	56.98
393 STORES EQUIPMENT	6,372	984	0	(774)	0	0	0	6,582	31.76
394 TOOLS, SHOP AND GARAGE EQUIPMENT	9,158,421	1,221,485	0	(1,364,655)	0	0	0	9,015,251	34.75
395 LABORATORY EQUIPMENT	23,786	21,738	0	0	0	0	0	45,524	10.58
396 POWER OPERATED EQUIPMENT	643,508	127,719	(1,831)	(372,000)	1,116	0	0	398,512	17.82
397 COMMUNICATION EQUIPMENT	1,386,527	87,324	0	(1,253,494)	0	0	0	220,357	23.85
398 MISCELLANEOUS EQUIPMENT	1,006,468	393,669	5,835	(12,211)	0	0	0	1,393,761	21.29
399 OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
<b>TOTAL GENERAL PLANT</b>	<b>66,731,774</b>	<b>8,232,210</b>	<b>9,274</b>	<b>(21,985,938)</b>	<b>164,190</b>	<b>(100,092)</b>	<b>0</b>	<b>53,051,418</b>	<b>37.72</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>931,224,746</b>	<b>73,103,955</b>	<b>9,416,523</b>	<b>(39,458,491)</b>	<b>450,050</b>	<b>(8,572,604)</b>	<b>0</b>	<b>966,164,179</b>	<b>28.44</b>
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	0	580,151	0	0	0	0	0	580,151	1.85
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	131,040	16,144	0	(163,321)	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	247,301	124,039	0	0	0	0	0	371,340	13.43
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	384	608,301	0	(15,125)	0	0	0	593,560	29.01
392.1 TRANSPORTATION EQUIPMENT - CARS	66,532	1,970	0	0	0	0	0	68,502	95.62
<b>TOTAL COMMON PLANT</b>	<b>445,257</b>	<b>1,330,605</b>	<b>0</b>	<b>(178,446)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,597,416</b>	<b>4.42</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%</b>	<b>406,252</b>	<b>1,214,044</b>	<b>0</b>	<b>(162,814)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,457,482</b>	
<b>INFORMATION SERVICES (IS)</b>									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	37,316	2,119	0	(6,159)	0	0	0	33,276	81.95
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,551,047	2,054,868	0	(1,020,523)	0	0	0	5,585,392	54.32
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	840,000	0	0	0	0	0	840,000	10.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	14,817,940	1,720,139	0	(11,099,665)	0	0	0	5,438,414	24.27
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,437,013	8,196,910	0	0	0	0	0	21,633,923	15.03
<b>TOTAL INFORMATION SERVICES</b>	<b>32,843,316</b>	<b>12,814,036</b>	<b>0</b>	<b>(12,126,347)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,531,005</b>	<b>18.11</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%</b>	<b>30,123,889</b>	<b>11,753,033</b>	<b>0</b>	<b>(11,122,285)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,754,638</b>	
<b>READING SERVICE CENTER</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,268,608	65,655	0	0	0	0	0	1,334,263	66.25
<b>LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%</b>	<b>125,338</b>	<b>6,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,825</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS</b>	<b>30,404,803</b>	<b>12,960,590</b>	<b>0</b>	<b>(11,285,099)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,080,295</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE</b>	<b>961,629,549</b>	<b>86,064,545</b>	<b>9,416,523</b>	<b>(50,743,590)</b>	<b>450,050</b>	<b>(8,572,604)</b>	<b>0</b>	<b>998,244,474</b>	

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	-	0
325.2 PRODUCING LEASEHOLDS	163,100	0	0	163,100	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	30,277	30,277	0.06	18
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	1,263	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	44,785	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	18,209	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	24,441	24,441	-	0
332 FIELD LINES	750,689	0	0	750,689	750,689	0.15	1,126
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	89,725	89,725	2.12	1,902
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	49,604	49,604	0.04	20
337 OTHER EQUIPMENT	11,062	0	0	11,062	11,062	-	0
<b>TOTAL PRODUCTION PLANT</b>	<b>1,183,155</b>	<b>0</b>	<b>0</b>	<b>1,183,155</b>	<b>1,183,155</b>		<b>3,099</b>
<b>STORAGE PLANT</b>							
352.01 WELL CONSTRUCTION	0	0	0	0	0	-	0
<b>TOTAL STORAGE PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>							
365.2 RIGHTS-OF-WAY	868,160	0	0	868,160	868,160	1.40	12,154
366 STRUCTURES AND IMPROVEMENTS	150,662	0	0	150,662	150,662	0.83	1,250
367 MAINS	38,518,031	0	0	38,518,031	38,518,031	1.18	454,513
369 MEASURING AND REGULATING STATION EQUIPMENT	6,148,406	0	0	6,148,406	6,148,406	1.60	98,374
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	3,486,136	3,486,136	3.96	138,051
371 OTHER EQUIPMENT	140,637	0	0	140,637	140,637	1.00	1,406
371.1 TESTING EQUIPMENT	210,011	0	0	210,011	210,011	2.92	6,132
<b>TOTAL TRANSMISSION PLANT</b>	<b>49,522,043</b>	<b>0</b>	<b>0</b>	<b>49,522,043</b>	<b>49,522,043</b>		<b>711,880</b>
<b>DISTRIBUTION PLANT</b>							
374.2 RIGHTS-OF-WAY	3,236,278	0	0	3,236,278	3,236,278	1.59	51,457
375 STRUCTURES AND IMPROVEMENTS	5,299,278	0	0	5,299,278	5,299,278	1.51	79,933
376.1 MAINS - PRIMARILY STEEL	541,137,857	13,407,548	(1,063,320)	553,482,085	547,309,971	1.59	8,715,461
376.2 MAINS - CAST IRON	2,683,976	0	(298,219)	2,385,757	2,534,867	12.38	313,741
376.3 MAINS - PLASTIC	998,829,283	149,121,574	(3,291,490)	1,144,659,367	1,071,744,325	1.65	17,619,393
376.5 MAINS - PRIMARILY WROUGHT IRON	305,555	0	(13,285)	292,270	298,913	1.13	3,388
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	83,316,887	24,287,482	(2,259,764)	105,344,605	94,330,746	2.94	2,743,465
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	20,457,246	0	0	20,457,246	20,457,246	2.88	589,386
380 SERVICES	1,013,003,457	70,599,448	(9,021,056)	1,074,581,849	1,043,792,653	2.52	26,304,618
381 METERS	113,971,135	6,340,000	(1,247,417)	119,063,718	116,517,427	3.01	3,503,678
381.1 METERS - ERTS	20,780,450	0	0	20,780,450	20,780,450	2.84	591,148
382 METER INSTALLATIONS	84,082,443	3,814,653	(75,117)	87,821,979	85,952,211	2.36	2,029,548
383 HOUSE REGULATORS	9,893,251	1,437,792	(183,718)	11,147,325	10,520,288	3.94	426,180
384 HOUSE REGULATOR INSTALLATIONS	17,416,432	150,000	(19,167)	17,547,265	17,481,849	2.04	356,936
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	33,098,849	0	0	33,098,849	33,098,849	2.18	721,195
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	337,967	337,967	2.29	7,739
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	951,957	0	0	951,957	951,957	1.62	15,422
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	24,705	24,705	0.80	198
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	0	0	0	0	-	0
387 OTHER EQUIPMENT	4,067,198	0	0	4,067,198	4,067,198	1.95	79,408
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	1,490,664	1,490,664	0.30	4,472
<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,954,384,868</b>	<b>269,158,497</b>	<b>(17,472,553)</b>	<b>3,206,070,812</b>	<b>3,080,227,840</b>		<b>64,156,766</b>



## UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS	65,155,924	9,681,301	(888,133)	73,949,092	69,552,508	2.79	1,947,956
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	0	0	85,127	85,127	21.37	18,195
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,261,939	1,051,000	(471,321)	4,841,618	4,551,779	4.70	213,555
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	245,608	0	(81,646)	163,961	204,784	5.73	11,774
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	642,990	0	(5,022)	637,969	640,480	7.94	50,624
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	7,674,074	0	(7,372,867)	301,207	3,987,641	1.05	42,817
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	355,554	290,000	(52,387)	593,167	474,361	11.68	55,970
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	3,704,818	4,290,000	(1,287,000)	6,707,818	5,206,318	14.33	738,143
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	925,031	1,800,000	(325,161)	2,399,870	1,662,451	11.23	176,368
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	1,388,229	1,570,000	(471,000)	2,487,229	1,937,729	10.62	205,832
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,155,053	110,000	(33,000)	2,232,053	2,193,553	11.37	249,220
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	17,346,060	763,784	(7,979,235)	10,130,609	13,738,335		2,668,837
393 STORES EQUIPMENT	21,497	0	(774)	20,723	21,110	4.66	984
394 TOOLS, SHOP AND GARAGE EQUIPMENT	25,130,013	2,177,300	(1,364,655)	25,942,657	25,536,335	4.77	1,221,485
395 LABORATORY EQUIPMENT	430,463	0	0	430,463	430,463	5.05	21,738
396 POWER OPERATED EQUIPMENT	1,368,582	1,240,000	(372,000)	2,236,582	1,802,582	7.22	127,719
397 COMMUNICATION EQUIPMENT	2,177,485	0	(1,253,494)	923,992	1,550,739	5.59	87,324
398 MISCELLANEOUS EQUIPMENT	2,220,935	4,338,590	(12,211)	6,547,314	4,384,125	7.92	393,669
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	8,016	-	0
<b>TOTAL GENERAL PLANT</b>	<b>135,305,414</b>	<b>27,311,975</b>	<b>(21,985,938)</b>	<b>140,631,451</b>	<b>137,968,433</b>		<b>8,232,210</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>3,140,395,480</b>	<b>296,470,472</b>	<b>(39,458,491)</b>	<b>3,397,407,461</b>	<b>3,268,901,471</b>		<b>73,103,955</b>
<b>NONDEPRECIABLE PLANT</b>							
301 ORGANIZATION	166,477	0	0	166,477	166,477		
302 FRANCHISES AND CONSENTS	193,597	0	0	193,597	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	289,868	289,868		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	375,198	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	6,454	6,454		
325.1 PRODUCING LANDS	13,029	0	0	13,029	13,029		
325.5 OTHER LAND	1,134	0	0	1,134	1,134		
365.1 LAND	47,323	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	849,347	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,350,735	0	0	6,350,735	6,350,735		
389.1 LAND AND LAND RIGHTS - LAND	3,335,876	0	0	3,335,876	3,335,876		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	1,313	1,313		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>11,630,351</b>	<b>0</b>	<b>0</b>	<b>11,630,351</b>	<b>11,630,351</b>		
<b>TOTAL GAS PLANT</b>	<b>3,152,025,831</b>	<b>296,470,472</b>	<b>(39,458,491)</b>	<b>3,409,037,812</b>	<b>3,280,531,822</b>		

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT* (8)
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	0	31,275,000	0	31,275,000	15,637,500	3.71	580,151
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	(163,321)	0	81,661	19.77	16,144
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	1,925,000	0	2,765,391	1,802,891	6.88	124,039
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	61,262	2,000,000	(15,125)	2,046,137	1,053,700	57.73	608,301
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	71,637	2.75	1,970
<b>TOTAL COMMON PLANT</b>	<b>8,222,683</b>	<b>35,200,000</b>	<b>(178,446)</b>	<b>43,244,237</b>	<b>25,733,460</b>		<b>1,330,605</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%</b>	<b>7,502,376</b>	<b>32,116,480</b>	<b>(162,814)</b>	<b>39,456,041</b>	<b>23,479,208</b>		<b>1,214,044</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	0	(6,159)	40,606	43,686	4.85	2,119
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,302,637	0	(1,020,523)	10,282,114	10,792,376	19.04	2,054,868
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	8,400,000	0	8,400,000	4,200,000	20.00	840,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,310,586	11,200,000	(11,099,665)	22,410,921	22,360,754	5.29	1,720,139
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	88,555,210	55,426,026	0	143,981,236	116,268,223	7.05	8,196,910
<b>TOTAL INFORMATION SERVICES</b>	<b>122,215,198</b>	<b>75,026,026</b>	<b>(12,126,347)</b>	<b>185,114,877</b>	<b>153,665,038</b>		<b>12,814,036</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%</b>	<b>112,095,780</b>	<b>68,813,871</b>	<b>(11,122,285)</b>	<b>169,787,365</b>	<b>140,941,572</b>		<b>11,753,033</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	2,013,971	3.26	65,655
<b>LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%</b>	<b>198,980</b>	<b>0</b>	<b>0</b>	<b>198,980</b>	<b>198,980</b>		<b>6,487</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS</b>	<b>119,399,176</b>	<b>100,930,351</b>	<b>(11,285,099)</b>	<b>209,044,426</b>	<b>164,221,800</b>		<b>12,960,590</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>3,271,425,007</b>	<b>397,400,823</b>	<b>(50,743,590)</b>	<b>3,618,082,238</b>	<b>3,444,753,622</b>		<b>86,064,545</b>

\* TOTAL ACCRUALS SHOWN ARE BASED ON EACH DIVISION'S AVERAGE BALANCES

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	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)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
305	0	206,178	0	974,761	0	74,121	0	(6)	0	200,000	1,455,054	291,011
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	125,000	149,536	29,907
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
<b>TOTAL</b>	<b>0</b>	<b>280,146</b>	<b>0</b>	<b>976,232</b>	<b>0</b>	<b>74,123</b>	<b>0</b>	<b>(6)</b>	<b>0</b>	<b>325,000</b>	<b>1,655,495</b>	<b>331,099</b>
<b>STORAGE PLANT</b>												
352.01	0	0	0	0	0	79,852	0	0	0	0	79,852	15,970
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>15,970</b>
<b>TRANSMISSION PLANT</b>												
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	0	3,131	626
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,147</b>	<b>0</b>	<b>0</b>	<b>3,131</b>	<b>626</b>
<b>DISTRIBUTION PLANT</b>												
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	0	181,721	3,806,787	761,357
376.2	0	182,638	0	173,091	0	361,280	0	545,838	0	335,735	1,598,582	319,716
376.3	0	233,610	0	164,351	0	347,808	0	365,481	0	258,711	1,369,960	273,993
376.5	0	0	0	0	0	0	0	0	0	14,956	14,956	2,991
378	(90,952)	735,071	(41,052)	144,641	(59,792)	287,084	(216,520)	339,196	(285,860)	955,654	1,767,470	353,494
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	6,208,291	29,840,031	5,968,006
381	0	0	0	0	0	2,218	0	3,138	0	1,123	6,479	1,295
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	51,695	1,551,437	310,288
383	0	797,527	0	61,962	0	3,530,065	0	1,356,927	0	126,435	5,872,916	1,174,583
384	0	9,532	0	1,466	0	1,442	0	688	0	13,191	26,319	5,263
385	0	13,495	0	4,524	0	11,977	0	25,192	0	0	55,188	11,038
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
<b>TOTAL</b>	<b>(90,952)</b>	<b>8,971,906</b>	<b>(41,452)</b>	<b>7,825,103</b>	<b>(50,651)</b>	<b>11,947,429</b>	<b>(212,374)</b>	<b>9,793,927</b>	<b>(285,860)</b>	<b>8,147,512</b>	<b>46,004,588</b>	<b>9,200,917</b>

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED 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)		
<b>GENERAL PLANT</b>												
390.1	0	295,145	0	241,071	0	78,311	0	(705)	0	88,814	702,636	140,527
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	(3,940)	273	(11,769)	(2,354)
392.2	(57,521)	0	(32,362)	7,220	(43,651)	3,374	0	101	(96,782)	6,693	(212,928)	(42,586)
392.3	(22,891)	0	(13,578)	3,035	(18,315)	1,416	0	42	(24,452)	1,691	(73,053)	(14,610)
392.4	(19,966)	0	(11,843)	2,647	(15,974)	1,235	0	37	(35,419)	2,449	(76,834)	(15,368)
392.5	(1,398)	0	(829)	185	(1,119)	87	0	3	(2,481)	172	(5,380)	(1,076)
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	(1,116)	0	(10,271)	(2,054)
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	0	29,174	5,835
<b>TOTAL</b>	<b>(105,464)</b>	<b>295,145</b>	<b>(69,350)</b>	<b>256,479</b>	<b>(85,110)</b>	<b>111,413</b>	<b>0</b>	<b>2,559</b>	<b>(164,190)</b>	<b>100,092</b>	<b>341,574</b>	<b>68,314</b>
<b>TOTAL GAS PLANT</b>	<b>(196,416)</b>	<b>9,547,197</b>	<b>(110,802)</b>	<b>9,059,798</b>	<b>(135,761)</b>	<b>12,212,817</b>	<b>(212,374)</b>	<b>9,797,627</b>	<b>(450,050)</b>	<b>8,572,604</b>	<b>48,084,640</b>	<b>9,616,926</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(196,416)</b>	<b>9,547,197</b>	<b>(110,802)</b>	<b>9,059,798</b>	<b>(135,761)</b>	<b>12,212,817</b>	<b>(212,374)</b>	<b>9,797,627</b>	<b>(450,050)</b>	<b>8,572,604</b>	<b>48,084,640</b>	<b>9,616,926</b>

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

**UGI UTILITIES, INC. - GAS DIVISION - SOUTH**

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305		FULLY ACCRUED *	0	(325,728)	325,728	-	0
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>(325,728)</b>	<b>325,728</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>							
375			2,178,847	1,495,555	683,292	1.45	31,583
376.1		50 - S0.5					
376.2		73 - R2.5	246,006,558	93,201,569	152,804,989	1.41	3,469,368
376.2	09-2027	65 - R1	2,232,251	326,416	1,905,835	12.70	283,574
376.3		67 - R3	655,506,351	127,297,604	528,208,747	1.65	10,803,867
376.5	09-2041	70 - R1	282,117	234,501	47,616	1.55	4,362
378		47 - S0	50,146,256	8,150,019	41,996,237	3.01	1,511,055
379		45 - R2	4,214,105	3,358,172	855,933	0.90	37,930
380		46 - S1	669,308,919	182,488,042	486,820,877	2.57	17,174,244
381		35 - R2	56,963,779	18,809,115	38,154,664	3.31	1,885,163
381.1		17 - S3	9,219,339	7,332,895	1,886,444	4.68	431,167
382		46 - S1	72,664,383	27,581,828	45,082,555	2.29	1,661,084
383		46 - S1	6,889,630	(369,864)	7,259,494	4.51	310,900
384		46 - S1	12,254,678	5,029,014	7,225,664	2.14	262,180
385		45 - R2	5,848,949	3,769,167	2,079,782	1.52	88,727
386		46 - S1	337,967	147,807	190,160	2.24	7,559
386.1		45 - R2	951,957	615,822	336,135	1.68	15,983
386.2		25 - R3	24,705	24,092	613	0.65	161
386.3			0	2,071	(2,071)	-	0
387		35 - R2.5	1,936,162	1,325,320	610,842	1.84	35,553
387.1		25 - SQ	1,490,664	1,455,482	35,182	0.30	4,465
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,798,457,617</b>	<b>482,274,627</b>	<b>1,316,182,990</b>	<b>2.11</b>	<b>38,018,925</b>
<b>GENERAL PLANT</b>							
390.1		VARIOUS**	38,810,293	17,457,623	21,352,670	5.63	2,185,595
390.2		SQUARE	85,127	62,650	22,477	17.69	15,059
391.1		20 - SQ	3,326,165	737,617	2,588,548	5.04	167,584
391.2		10 - SQ	48,600	36,752	11,848	3.75	1,823
392.1		8 - L2.5	115,376	7,211	108,165	15.17	17,502
392.2		10 - L2.5	2,966,735	169,824	2,796,911	12.68	376,149
392.3		12 - L3	716,129	29,827	686,302	9.50	68,018
392.4		12 - L3	972,875	(66,338)	1,039,213	11.02	107,196
392.5		15 - L2	372,734	126,680	246,054	7.11	26,495
392.6			4,380,347	2,279,825	2,100,522		1,248,464
394		20 - SQ	12,068,564	4,116,586	7,951,978	4.98	600,413
396		15 - L2	858,287	137,060	721,227	8.15	69,914
397		10 - SQ	118,070	81,144	36,926	11.47	13,542
398		15 - SQ	4,537,979	653,779	3,884,200	6.09	276,573
399			0	0	0	-	0
<b>TOTAL GENERAL PLANT</b>			<b>69,377,281</b>	<b>25,830,240</b>	<b>43,547,041</b>	<b>7.46</b>	<b>5,174,327</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>1,867,834,898</b>	<b>507,779,139</b>	<b>1,360,055,759</b>	<b>2.31</b>	<b>43,193,252</b>

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		
	(2)	(3)	(4)	(5)	(6)	RATE (7)	AMOUNT (8)	
<b>NONDEPRECIABLE PLANT</b>								
302			28,256					
304.1			375,198					
304.2			6,454					
374.1			232,579					
374.2			3,241,690					
389.1			1,491,724					
389.2			1,313					
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>5,377,214</b>					
<b>TOTAL GAS PLANT</b>			<b>1,873,212,112</b>					
<b>OTHER UTILITY PLANT</b>								
<b>COMMON PLANT</b>								
301			138,964					
389.1			6,947,108					
390.1	01-2069	70 - R1	31,275,000	580,151	30,694,849	3.61	1,128,487	
390.2				(16,137)	16,137			
391		20 - SQ	2,765,391	371,340	2,394,051	5.49	151,774	
391.1		5 - SQ	2,046,137	593,560	1,452,577	15.78	322,795	
392.1		7 - L2.5	71,637	68,502	3,135	1.94	1,393	
<b>TOTAL COMMON PLANT</b>			<b>43,244,237</b>	<b>1,597,416</b>	<b>34,560,749</b>	<b>3.72</b>	<b>1,604,449</b>	
<b>TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%</b>			<b>29,475,272</b>	<b>1,088,799</b>	<b>23,556,607</b>		<b>1,093,592</b>	
<b>INFORMATION SERVICES (IS)</b>								
391		20 - SQ	40,606	33,276	7,330	5.25	2,130	
391.1		5 - SQ	10,282,114	5,585,392	4,696,722	19.31	1,985,542	
391.2		5 - SQ	8,400,000	840,000	7,560,000	20.00	1,680,000	
391.3		10 - SQ	22,410,921	5,438,414	16,972,507	10.05	2,251,668	
391.4		15 - SQ	143,981,236	21,633,923	122,347,313	6.84	9,849,490	
<b>TOTAL INFORMATION SERVICES</b>			<b>185,114,877</b>	<b>33,531,005</b>	<b>151,583,872</b>	<b>8.52</b>	<b>15,768,830</b>	
<b>TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%</b>			<b>96,870,615</b>	<b>17,546,775</b>	<b>79,323,840</b>		<b>8,251,829</b>	
<b>READING SERVICE CENTER</b>								
390.1	06-2030	80 - R1.5	2,013,971	1,334,263	679,708	3.23	65,116	
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%</b>			<b>985,637</b>	<b>652,988</b>	<b>332,649</b>		<b>31,868</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS</b>			<b>125,360,250</b>	<b>17,982,586</b>	<b>102,547,798</b>		<b>9,313,553</b>	
<b>TOTAL PLANT IN SERVICE</b>			<b>1,998,572,362</b>	<b>525,761,725</b>	<b>1,462,603,557</b>		<b>52,506,805</b>	
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>								5,970,412
<b>GRAND TOTAL</b>			<b>1,998,572,362</b>	<b>525,761,725</b>	<b>1,462,603,557</b>		<b>58,477,217</b>	

\* ACCOUNT 305 HAS NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

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



## UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GAS PLANT</b>									
<b>PRODUCTION PLANT</b>									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	(421,459)	0	295,731	0	0	(200,000)	0	(325,728)	0.00
<b>TOTAL PRODUCTION PLANT</b>	<b>(421,459)</b>	<b>0</b>	<b>295,731</b>	<b>0</b>	<b>0</b>	<b>(200,000)</b>	<b>0</b>	<b>(325,728)</b>	
<b>DISTRIBUTION PLANT</b>									
375 STRUCTURES AND IMPROVEMENTS	1,472,459	23,096	0	0	0	0	0	1,495,555	68.64
376.1 MAINS - PRIMARILY STEEL	89,567,323	3,581,918	187,423	(115,377)	0	(19,718)	0	93,201,569	37.89
376.2 MAINS - CAST IRON	325,834	309,990	283,756	(279,031)	0	(314,133)	0	326,416	14.62
376.3 MAINS - PLASTIC	119,385,098	9,972,144	68,991	(1,973,511)	0	(155,118)	0	127,297,604	19.42
376.5 MAINS - PRIMARILY WROUGHT IRON	258,673	3,087	0	(12,823)	0	(14,436)	0	234,501	83.12
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	8,841,207	1,109,912	94,446	(1,462,161)	184,963	(618,348)	0	8,150,019	16.25
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	3,312,660	45,512	0	0	0	0	0	3,358,172	79.69
380 SERVICES	171,139,294	17,348,433	3,672,793	(5,729,462)	0	(3,943,016)	0	182,488,042	27.27
381 METERS	17,645,966	1,891,792	0	(727,988)	0	(655)	0	18,809,115	33.02
381.1 METERS - ERTS	7,056,315	276,580	0	0	0	0	0	7,332,895	79.54
382 METER INSTALLATIONS	26,018,277	1,677,712	5,853	(71,090)	0	(48,924)	0	27,581,828	37.96
383 HOUSE REGULATORS	(1,564,811)	357,594	1,147,506	(183,718)	0	(126,435)	0	(369,864)	-5.37
384 HOUSE REGULATOR INSTALLATIONS	4,783,259	273,039	5,074	(19,167)	0	(13,191)	0	5,029,014	41.04
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	3,665,056	104,111	0	0	0	0	0	3,769,167	64.44
386 OTHER PROPERTY ON CUSTOMERS PREMISES	140,068	7,739	0	0	0	0	0	147,807	43.73
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	600,400	15,422	0	0	0	0	0	615,822	64.69
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	23,894	198	0	0	0	0	0	24,092	97.52
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	1,553	0	518	0	0	0	0	2,071	0.00
387 OTHER EQUIPMENT	1,288,920	36,400	0	0	0	0	0	1,325,320	68.45
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,451,010	4,472	0	0	0	0	0	1,455,482	97.64
<b>TOTAL DISTRIBUTION PLANT</b>	<b>455,412,455</b>	<b>37,039,151</b>	<b>5,466,360</b>	<b>(10,574,328)</b>	<b>184,963</b>	<b>(5,253,974)</b>	<b>0</b>	<b>482,274,627</b>	<b>26.82</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	16,953,275	1,098,010	124,782	(653,131)	0	(65,313)	0	17,457,623	44.98
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	44,455	18,195	0	0	0	0	0	62,650	73.60
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,020,779	148,664	0	(431,826)	0	0	0	737,617	22.18
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	107,363	4,568	0	(75,179)	0	0	0	36,752	75.62
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	0	7,211	0	0	0	0	0	7,211	6.25
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	254,511	393,788	(2,284)	(512,033)	38,505	(2,663)	0	169,824	5.72
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	0	29,827	0	0	0	0	0	29,827	4.17
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	30,771	77,160	0	(187,387)	14,092	(974)	0	(66,338)	-6.82
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	104,113	34,777	0	(13,129)	987	(68)	0	126,680	33.99
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	4,911,093	1,248,464	0	(3,879,732)	0	0	0	2,279,825	52.05
394 TOOLS, SHOP AND GARAGE EQUIPMENT	3,768,420	573,154	0	(224,988)	0	0	0	4,116,586	34.11
396 POWER OPERATED EQUIPMENT	246,907	37,709	0	(148,000)	444	0	0	137,060	15.97
397 COMMUNICATION EQUIPMENT	172,904	13,627	0	(105,387)	0	0	0	81,144	68.73
398 MISCELLANEOUS EQUIPMENT	370,710	277,234	5,835	0	0	0	0	653,779	14.41
399 OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
<b>TOTAL GENERAL PLANT</b>	<b>28,001,333</b>	<b>3,962,388</b>	<b>128,333</b>	<b>(6,246,824)</b>	<b>54,028</b>	<b>(69,018)</b>	<b>0</b>	<b>25,830,240</b>	<b>37.23</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>482,992,329</b>	<b>41,001,539</b>	<b>5,890,424</b>	<b>(16,821,152)</b>	<b>238,991</b>	<b>(5,522,992)</b>	<b>0</b>	<b>507,779,139</b>	<b>27.19</b>



## UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	0	580,151	0	0	0	0	0	580,151	1.85
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	131,040	16,144	0	(163,321)	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	247,301	124,039	0	0	0	0	0	371,340	13.43
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	384	608,301	0	(15,125)	0	0	0	593,560	29.01
392.1 TRANSPORTATION EQUIPMENT - CARS	66,532	1,970	0	0	0	0	0	68,502	95.62
<b>TOTAL COMMON PLANT</b>	<b>445,257</b>	<b>1,330,605</b>	<b>0</b>	<b>(178,446)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,597,416</b>	<b>4.42</b>
<b>TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%</b>	<b>303,487</b>	<b>906,940</b>	<b>0</b>	<b>(121,629)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,088,799</b>	
<b>INFORMATION SERVICES (IS)</b>									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	37,316	2,119	0	(6,159)	0	0	0	33,276	81.95
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,551,047	2,054,868	0	(1,020,523)	0	0	0	5,585,392	54.32
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	840,000	0	0	0	0	0	840,000	10.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	14,817,940	1,720,139	0	(11,099,665)	0	0	0	5,438,414	24.27
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,437,013	8,196,910	0	0	0	0	0	21,633,923	15.03
<b>TOTAL INFORMATION SERVICES</b>	<b>32,843,316</b>	<b>12,814,036</b>	<b>0</b>	<b>(12,126,347)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,531,005</b>	<b>18.11</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%</b>	<b>17,186,907</b>	<b>6,705,585</b>	<b>0</b>	<b>(6,345,717)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,546,775</b>	
<b>READING SERVICE CENTER</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,268,608	65,655	0	0	0	0	0	1,334,263	66.25
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%</b>	<b>620,857</b>	<b>32,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>652,988</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS</b>	<b>16,869,537</b>	<b>7,580,393</b>	<b>0</b>	<b>(6,467,346)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,982,586</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE</b>	<b>499,861,866</b>	<b>48,581,932</b>	<b>5,890,424</b>	<b>(23,288,498)</b>	<b>238,991</b>	<b>(5,522,992)</b>	<b>0</b>	<b>525,761,725</b>	

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

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	-	0
<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>							
375 STRUCTURES AND IMPROVEMENTS	2,178,847	0	0	2,178,847	2,178,847	1.06	23,096
376.1 MAINS - PRIMARILY STEEL	244,667,135	1,454,800	(115,377)	246,006,558	245,336,847	1.46	3,581,918
376.2 MAINS - CAST IRON	2,511,282	0	(279,031)	2,232,251	2,371,767	13.07	309,990
376.3 MAINS - PLASTIC	568,069,584	89,410,278	(1,973,511)	655,506,351	611,787,968	1.63	9,972,144
376.5 MAINS - PRIMARILY WROUGHT IRON	294,940	0	(12,823)	282,117	288,529	1.07	3,087
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	35,893,417	15,715,000	(1,462,161)	50,146,256	43,019,837	2.58	1,109,912
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	4,214,105	0	0	4,214,105	4,214,105	1.08	45,512
380 SERVICES	630,199,189	44,839,192	(5,729,462)	669,308,919	649,754,054	2.67	17,348,433
381 METERS	53,991,767	3,700,000	(727,988)	56,963,779	55,477,773	3.41	1,891,792
381.1 METERS - ERTS	9,219,339	0	0	9,219,339	9,219,339	3.00	276,580
382 METER INSTALLATIONS	69,514,582	3,220,891	(71,090)	72,664,383	71,089,483	2.36	1,677,712
383 HOUSE REGULATORS	5,635,556	1,437,792	(183,718)	6,889,630	6,262,593	5.71	357,594
384 HOUSE REGULATOR INSTALLATIONS	12,123,845	150,000	(19,167)	12,254,678	12,189,262	2.24	273,039
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,848,949	0	0	5,848,949	5,848,949	1.78	104,111
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	337,967	337,967	2.29	7,739
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	951,957	0	0	951,957	951,957	1.62	15,422
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	24,705	24,705	0.80	198
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	0	0	0	0	-	0
387 OTHER EQUIPMENT	1,936,162	0	0	1,936,162	1,936,162	1.88	36,400
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	1,490,664	1,490,664	0.30	4,472
<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,649,103,992</b>	<b>159,927,953</b>	<b>(10,574,328)</b>	<b>1,798,457,617</b>	<b>1,723,780,805</b>		<b>37,039,151</b>
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS	32,932,123	6,531,301	(653,131)	38,810,293	35,871,208	3.05	1,098,010
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	0	0	85,127	85,127	21.37	18,195
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,067,991	690,000	(431,826)	3,326,165	3,197,078	4.65	148,664
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	123,779	0	(75,179)	48,600	86,190	5.30	4,568
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	0	115,376	0	115,376	57,688	12.50	7,211
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	1,771,993	1,706,775	(512,033)	2,966,735	2,369,364	16.62	393,788
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	0	716,129	0	716,129	358,065	8.33	29,827
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	535,638	624,624	(187,387)	972,875	754,257	10.23	77,160
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	342,100	43,763	(13,129)	372,734	357,417	9.73	34,777
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	7,748,724	511,355	(3,879,732)	4,380,347	6,064,536		1,248,464
394 TOOLS, SHOP AND GARAGE EQUIPMENT	11,136,052	1,157,500	(224,988)	12,068,564	11,602,308	4.94	573,154
396 POWER OPERATED EQUIPMENT	512,954	493,333	(148,000)	858,287	685,621	5.90	37,709
397 COMMUNICATION EQUIPMENT	223,457	0	(105,387)	118,070	170,764	7.58	13,627
398 MISCELLANEOUS EQUIPMENT	742,669	3,795,310	0	4,537,979	2,640,324	10.50	277,234
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	8,016	-	0
<b>TOTAL GENERAL PLANT</b>	<b>59,238,639</b>	<b>16,385,466</b>	<b>(6,246,824)</b>	<b>69,377,281</b>	<b>64,307,960</b>		<b>3,962,388</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>1,708,342,631</b>	<b>176,313,419</b>	<b>(16,821,152)</b>	<b>1,867,834,898</b>	<b>1,788,088,765</b>		<b>41,001,539</b>

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
<b>NONDEPRECIABLE PLANT</b>							
302 FRANCHISES AND CONSENTS	28,256	0	0	28,256	28,256		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	375,198	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	6,454	6,454		
374.1 LAND AND LAND RIGHTS - LAND	232,579	0	0	232,579	232,579		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	3,241,690	0	0	3,241,690	3,241,690		
389.1 LAND AND LAND RIGHTS - LAND	1,491,724	0	0	1,491,724	1,491,724		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	1,313	1,313		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>5,377,214</b>	<b>0</b>	<b>0</b>	<b>5,377,214</b>	<b>5,377,214</b>		
<b>TOTAL GAS PLANT</b>	<b>1,713,719,845</b>	<b>176,313,419</b>	<b>(16,821,152)</b>	<b>1,873,212,112</b>	<b>1,793,465,979</b>		
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	0	31,275,000	0	31,275,000	15,637,500	3.71	580,151
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	(163,321)	0	81,661	19.77	16,144
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	1,925,000	0	2,765,391	1,802,891	6.88	124,039
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	61,262	2,000,000	(15,125)	2,046,137	1,053,700	57.73	608,301
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	71,637	2.75	1,970
<b>TOTAL COMMON PLANT</b>	<b>8,222,683</b>	<b>35,200,000</b>	<b>(178,446)</b>	<b>43,244,237</b>	<b>25,733,460</b>		<b>1,330,605</b>
<b>TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%</b>	<b>5,604,581</b>	<b>23,992,320</b>	<b>(121,629)</b>	<b>29,475,272</b>	<b>17,539,926</b>		<b>906,940</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	0	(6,159)	40,606	43,686	4.85	2,119
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,302,637	0	(1,020,523)	10,282,114	10,792,376	19.04	2,054,868
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	8,400,000	0	8,400,000	4,200,000	20.00	840,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,310,586	11,200,000	(11,099,665)	22,410,921	22,360,754	5.29	1,720,139
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	88,555,210	55,426,026	0	143,981,236	116,268,223	7.05	8,196,910
<b>TOTAL INFORMATION SERVICES</b>	<b>122,215,198</b>	<b>75,026,026</b>	<b>(12,126,347)</b>	<b>185,114,877</b>	<b>153,665,038</b>		<b>12,814,036</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%</b>	<b>63,955,213</b>	<b>39,261,119</b>	<b>(6,345,717)</b>	<b>96,870,615</b>	<b>80,412,914</b>		<b>6,705,585</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	2,013,971	3.26	65,655
<b>LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%</b>	<b>985,637</b>	<b>0</b>	<b>0</b>	<b>985,637</b>	<b>985,637</b>		<b>32,132</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS</b>	<b>68,574,157</b>	<b>63,253,439</b>	<b>(6,467,346)</b>	<b>125,360,250</b>	<b>96,967,203</b>		<b>7,580,393</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>1,782,294,002</b>	<b>239,566,858</b>	<b>(23,288,498)</b>	<b>1,998,572,362</b>	<b>1,890,433,182</b>		<b>48,581,932</b>

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

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED 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)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
305	0	206,178	0	974,761	0	74,121	0	(6)	0	200,000	1,455,054	291,011
<b>TOTAL</b>	<b>0</b>	<b>206,178</b>	<b>0</b>	<b>974,761</b>	<b>0</b>	<b>74,121</b>	<b>0</b>	<b>(6)</b>	<b>0</b>	<b>200,000</b>	<b>1,455,054</b>	<b>291,011</b>
<b>DISTRIBUTION PLANT</b>												
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	36,113	0	145,816	9,141	194,841	4,146	435,971	0	19,718	845,746	169,149
376.2	0	182,638	0	173,091	0	361,280	0	545,838	0	314,133	1,576,980	315,396
376.3	0	73,057	0	7,515	0	110,424	0	125,444	0	155,118	471,558	94,312
376.5	0	0	0	0	0	0	0	0	0	14,436	14,436	2,887
378	(30,924)	125,153	(13,958)	7,767	(17,469)	231,160	(37,473)	168,251	(184,963)	618,348	865,892	173,178
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	4,358,882	0	3,901,271	0	2,807,443	0	3,085,484	0	3,943,016	18,096,096	3,619,219
381	0	0	0	0	0	0	0	0	0	655	655	131
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	6,395	0	6,045	0	5,151	0	254	0	48,924	66,769	13,354
383	0	793,334	0	61,658	0	3,528,931	0	1,353,342	0	126,435	5,863,700	1,172,740
384	0	4,676	0	1,162	0	308	0	(5)	0	13,191	19,332	3,866
385	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(30,924)</b>	<b>5,582,836</b>	<b>(13,958)</b>	<b>4,304,325</b>	<b>(8,328)</b>	<b>7,239,538</b>	<b>(33,327)</b>	<b>5,714,579</b>	<b>(184,963)</b>	<b>5,253,974</b>	<b>27,823,752</b>	<b>5,564,750</b>
<b>GENERAL PLANT</b>												
390.1	0	244,059	0	216,207	0	72,512	0	(705)	0	65,313	597,386	119,477
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	0	0	0	0	0	0	0	0	0	0	0	0
392.2	(2,963)	0	0	(13)	0	0	0	0	(38,505)	2,663	(38,818)	(7,764)
392.3	0	0	0	0	0	0	0	0	0	0	0	0
392.4	0	0	0	0	0	0	0	0	(14,092)	974	(13,118)	(2,624)
392.5	0	0	0	0	0	0	0	0	(987)	68	(919)	(184)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	(444)	0	(444)	(89)
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	0	29,174	5,835
<b>TOTAL</b>	<b>(2,963)</b>	<b>244,059</b>	<b>0</b>	<b>216,194</b>	<b>0</b>	<b>98,611</b>	<b>0</b>	<b>2,370</b>	<b>(54,028)</b>	<b>69,018</b>	<b>573,261</b>	<b>114,651</b>
<b>TOTAL GAS PLANT</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>(13,958)</b>	<b>5,495,280</b>	<b>(8,328)</b>	<b>7,412,270</b>	<b>(33,327)</b>	<b>5,716,943</b>	<b>(238,991)</b>	<b>5,522,992</b>	<b>29,852,067</b>	<b>5,970,412</b>

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED 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)		
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(33,887)</b>	<b>6,033,073</b>	<b>(13,958)</b>	<b>5,495,280</b>	<b>(8,328)</b>	<b>7,412,270</b>	<b>(33,327)</b>	<b>5,716,943</b>	<b>(238,991)</b>	<b>5,522,992</b>	<b>29,852,067</b>	<b>5,970,412</b>

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

**UGI UTILITIES, INC. - GAS DIVISION - NORTH**

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GAS PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
375		50 - S0.5	2,605,380	1,265,813	1,339,567	1.77	46,224
376.1		73 - R2.5	239,600,331	51,359,746	188,240,585	1.66	3,976,016
376.2	09-2027	65 - R1	153,506	83,795	69,711	7.00	10,739
376.3		67 - R3	274,915,492	65,725,864	209,189,628	1.59	4,362,978
376.5	09-2041	70 - R1	10,153	7,788	2,365	2.25	228
378		47 - S0	36,055,480	6,536,429	29,519,051	3.00	1,081,077
379		45 - R2	16,196,455	3,512,804	12,683,651	2.77	448,597
380		46 - S1	297,563,735	108,013,853	189,549,882	2.30	6,852,361
381		35 - R2	52,331,693	25,633,812	26,697,881	2.77	1,450,064
381.1		17 - S3	11,164,728	9,149,859	2,014,869	3.90	435,878
382		46 - S1	411,313	4,463	406,850	2.78	11,428
383		46 - S1	2,815,147	1,874,222	940,925	1.47	41,324
384		46 - S1	3,813,573	2,310,189	1,503,384	1.53	58,510
385		45 - R2	11,049,871	4,872,772	6,177,099	1.96	216,679
387		35 - R2.5	117,316	75,008	42,308	1.72	2,020
<b>TOTAL DISTRIBUTION PLANT</b>			<b>948,804,173</b>	<b>280,426,417</b>	<b>668,377,756</b>	<b>2.00</b>	<b>18,994,123</b>
<b>GENERAL PLANT</b>							
390.1		VARIOUS*	23,299,098	10,401,209	12,897,889	2.45	570,825
391.1		20 - SQ	1,128,520	259,516	869,004	4.92	55,571
391.2		10 - SQ	88,907	59,926	28,981	5.02	4,460
391.3		5 - SQ	164,829	147,998	16,831	9.95	16,401
391.4			0	2,920	(2,920)	-	0
392.1		8 - L2.5	376,470	23,407	353,063	17.03	64,103
392.2		10 - L2.5	2,429,249	9,529	2,419,720	14.29	347,045
392.3		12 - L3	852,736	(74,812)	927,548	11.22	95,675
392.4		12 - L3	762,090	(62,538)	824,628	11.18	85,186
392.5		15 - L2	1,509,797	243,158	1,266,639	8.04	121,446
392.6			2,273,430	1,523,704	749,726		596,972
393		20 - SQ	1,768	1,383	385	4.86	86
394		20 - SQ	7,085,964	2,559,421	4,526,543	5.06	358,285
396		15 - L2	610,006	195,291	414,715	6.87	41,916
397		10 - SQ	718,150	86,802	631,348	11.93	85,706
398		15 - SQ	1,150,012	598,871	551,141	6.50	74,711
<b>TOTAL GENERAL PLANT</b>			<b>42,451,026</b>	<b>15,975,785</b>	<b>26,475,241</b>	<b>5.93</b>	<b>2,518,388</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>991,255,199</b>	<b>296,402,202</b>	<b>694,852,997</b>	<b>2.17</b>	<b>21,512,511</b>
<b>NONDEPRECIABLE PLANT</b>							
301			86,238				
302			9,422				
374.1			276,467				
374.2			3,109,045				
389.1			838,910				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>4,320,082</b>				
<b>TOTAL GAS PLANT</b>			<b>995,575,281</b>				

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
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	31,275,000	580,151	30,694,849	3.61	1,128,487
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY				(16,137)	16,137		
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	2,765,391	371,340	2,394,051	5.49	151,774
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	2,046,137	593,560	1,452,577	15.78	322,795
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	68,502	3,135	1.94	1,393
<b>TOTAL COMMON PLANT</b>			<b>43,244,237</b>	<b>1,597,416</b>	<b>34,560,749</b>	<b>3.72</b>	<b>1,604,449</b>
<b>TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%</b>			<b>7,628,283</b>	<b>281,784</b>	<b>6,096,516</b>		<b>283,025</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	40,606	33,276	7,330	5.25	2,130
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	10,282,114	5,585,392	4,696,722	19.31	1,985,542
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS		5 - SQ	8,400,000	840,000	7,560,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	22,410,921	5,438,414	16,972,507	10.05	2,251,668
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	143,981,236	21,633,923	122,347,313	6.84	9,849,490
<b>TOTAL INFORMATION SERVICES</b>			<b>185,114,877</b>	<b>33,531,005</b>	<b>151,583,872</b>	<b>8.52</b>	<b>15,768,830</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%</b>			<b>45,612,306</b>	<b>8,262,040</b>	<b>37,350,266</b>		<b>3,885,440</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	80 - R1.5	2,013,971	1,334,263	679,708	3.23	65,116
<b>TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%</b>			<b>501,076</b>	<b>331,965</b>	<b>169,111</b>		<b>16,201</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG</b>			<b>53,741,665</b>	<b>8,875,789</b>	<b>43,615,893</b>		<b>4,184,666</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,049,316,946</b>	<b>305,277,991</b>	<b>738,468,890</b>		<b>25,697,177</b>
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							2,422,611
<b>GRAND TOTAL</b>			<b>1,049,316,946</b>	<b>305,277,991</b>	<b>738,468,890</b>		<b>28,119,788</b>

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

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

## UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GAS PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
375 STRUCTURES AND IMPROVEMENTS	1,211,897	46,897	7,019	0	0	0	0	1,265,813	48.58
376.1 MAINS - PRIMARILY STEEL	47,719,227	3,991,522	618,250	(827,785)	0	(141,468)	0	51,359,746	21.44
376.2 MAINS - CAST IRON	120,834	3,751	0	(19,188)	0	(21,602)	0	83,795	54.59
376.3 MAINS - PLASTIC	62,299,455	4,159,109	74,852	(748,704)	0	(58,848)	0	65,725,864	23.91
376.5 MAINS - PRIMARILY WROUGHT IRON	8,469	301	0	(462)	0	(520)	0	7,788	76.71
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	5,620,087	1,201,094	98,757	(295,826)	37,422	(125,105)	0	6,536,429	18.13
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	2,958,552	542,581	11,671	0	0	0	0	3,512,804	21.69
380 SERVICES	104,591,444	5,956,794	1,620,015	(2,460,846)	0	(1,693,554)	0	108,013,853	36.30
381 METERS	24,587,403	1,359,529	0	(312,838)	0	(282)	0	25,633,812	48.98
381.1 METERS - ERTS	8,861,809	288,050	0	0	0	0	0	9,149,859	81.95
382 METER INSTALLATIONS	0	4,463	0	0	0	0	0	4,463	1.09
383 HOUSE REGULATORS	1,836,218	38,004	0	0	0	0	0	1,874,222	66.58
384 HOUSE REGULATOR INSTALLATIONS	2,257,943	52,246	0	0	0	0	0	2,310,189	60.58
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	4,659,387	208,843	4,542	0	0	0	0	4,872,772	44.10
387 OTHER EQUIPMENT	71,066	3,942	0	0	0	0	0	75,008	63.94
<b>TOTAL DISTRIBUTION PLANT</b>	<b>266,803,791</b>	<b>17,857,126</b>	<b>2,435,106</b>	<b>(4,665,649)</b>	<b>37,422</b>	<b>(2,041,379)</b>	<b>0</b>	<b>280,426,417</b>	<b>29.56</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	9,935,310	590,072	15,528	(127,001)	0	(12,700)	0	10,401,209	44.64
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	226,502	52,174	0	(19,160)	0	0	0	259,516	23.00
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	55,472	4,454	0	0	0	0	0	59,926	67.40
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	121,429	30,783	0	(4,214)	0	0	0	147,998	89.79
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	3,298,696	0	0	(3,295,776)	0	0	0	2,920	0.00
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	10,093	40,131	(2,022)	(26,661)	2,005	(139)	0	23,407	6.22
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	160,298	245,942	(29,916)	(394,403)	29,659	(2,051)	0	9,529	0.39
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	14,986	76,654	(12,551)	(165,484)	12,444	(861)	0	(74,812)	-8.77
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	13,659	68,987	(10,948)	(144,339)	10,854	(751)	0	(62,538)	-8.21
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	72,971	180,359	(766)	(10,113)	760	(53)	0	243,158	16.11
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	2,742,820	596,972	0	(1,816,088)	0	0	0	1,523,704	67.02
393 STORES EQUIPMENT	1,298	85	0	0	0	0	0	1,383	78.22
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,515,399	352,776	0	(308,754)	0	0	0	2,559,421	36.12
396 POWER OPERATED EQUIPMENT	292,214	18,079	(1,344)	(114,000)	342	0	0	195,291	32.01
397 COMMUNICATION EQUIPMENT	953,976	65,746	0	(932,920)	0	0	0	86,802	12.09
398 MISCELLANEOUS EQUIPMENT	524,120	74,751	0	0	0	0	0	598,871	52.08
<b>TOTAL GENERAL PLANT</b>	<b>20,939,243</b>	<b>2,397,965</b>	<b>(42,019)</b>	<b>(7,358,913)</b>	<b>56,064</b>	<b>(16,555)</b>	<b>0</b>	<b>15,975,785</b>	<b>37.63</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>287,743,034</b>	<b>20,255,091</b>	<b>2,393,087</b>	<b>(12,024,562)</b>	<b>93,486</b>	<b>(2,057,934)</b>	<b>0</b>	<b>296,402,202</b>	<b>29.90</b>

**UGI UTILITIES, INC. - GAS DIVISION - NORTH**
**TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019**

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	0	580,151	0	0	0	0	0	580,151	1.85
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	131,040	16,144	0	(163,321)	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	247,301	124,039	0	0	0	0	0	371,340	13.43
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	384	608,301	0	(15,125)	0	0	0	593,560	29.01
392.1 TRANSPORTATION EQUIPMENT - CARS	66,532	1,970	0	0	0	0	0	68,502	95.62
<b>TOTAL COMMON PLANT</b>	<b>445,257</b>	<b>1,330,605</b>	<b>0</b>	<b>(178,446)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,597,416</b>	<b>4.42</b>
<b>TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%</b>	<b>78,543</b>	<b>234,719</b>	<b>0</b>	<b>(31,478)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>281,784</b>	
<b>INFORMATION SERVICES (IS)</b>									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	37,316	2,119	0	(6,159)	0	0	0	33,276	81.95
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,551,047	2,054,868	0	(1,020,523)	0	0	0	5,585,392	54.32
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	840,000	0	0	0	0	0	840,000	10.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	14,817,940	1,720,139	0	(11,099,665)	0	0	0	5,438,414	24.27
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,437,013	8,196,910	0	0	0	0	0	21,633,923	15.03
<b>TOTAL INFORMATION SERVICES</b>	<b>32,843,316</b>	<b>12,814,036</b>	<b>0</b>	<b>(12,126,347)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,531,005</b>	<b>18.11</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%</b>	<b>8,092,593</b>	<b>3,157,378</b>	<b>0</b>	<b>(2,987,932)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,262,040</b>	
<b>READING SERVICE CENTER</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,268,608	65,655	0	0	0	0	0	1,334,263	66.25
<b>TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%</b>	<b>315,630</b>	<b>16,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331,965</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG</b>	<b>8,486,766</b>	<b>3,408,432</b>	<b>0</b>	<b>(3,019,410)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,875,789</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE</b>	<b>296,229,800</b>	<b>23,663,523</b>	<b>2,393,087</b>	<b>(15,043,972)</b>	<b>93,486</b>	<b>(2,057,934)</b>	<b>0</b>	<b>305,277,991</b>	

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

UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)*(7)
<b>GAS PLANT</b>							
<b>DISTRIBUTION PLANT</b>							
375 STRUCTURES AND IMPROVEMENTS	2,605,380	0	0	2,605,380	2,605,380	1.80	46,897
376.1 MAINS - PRIMARILY STEEL	229,990,460	10,437,656	(827,785)	239,600,331	234,795,396	1.70	3,991,522
376.2 MAINS - CAST IRON	172,694	0	(19,188)	153,506	163,100	2.30	3,751
376.3 MAINS - PLASTIC	241,744,012	33,920,184	(748,704)	274,915,492	258,329,752	1.61	4,159,109
376.5 MAINS - PRIMARILY WROUGHT IRON	10,615	0	(462)	10,153	10,384	2.90	301
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	33,171,824	3,179,482	(295,826)	36,055,480	34,613,652	3.47	1,201,094
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	16,196,455	0	0	16,196,455	16,196,455	3.35	542,581
380 SERVICES	280,765,821	19,258,760	(2,460,846)	297,563,735	289,164,778	2.06	5,956,794
381 METERS	51,054,531	1,590,000	(312,838)	52,331,693	51,693,112	2.63	1,359,529
381.1 METERS - ERTS	11,164,728	0	0	11,164,728	11,164,728	2.58	288,050
382 METER INSTALLATIONS	0	411,313	0	411,313	205,657	2.17	4,463
383 HOUSE REGULATORS	2,815,147	0	0	2,815,147	2,815,147	1.35	38,004
384 HOUSE REGULATOR INSTALLATIONS	3,813,573	0	0	3,813,573	3,813,573	1.37	52,246
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	11,049,871	0	0	11,049,871	11,049,871	1.89	208,843
387 OTHER EQUIPMENT	117,316	0	0	117,316	117,316	3.36	3,942
<b>TOTAL DISTRIBUTION PLANT</b>	<b>884,672,427</b>	<b>68,797,395</b>	<b>(4,665,649)</b>	<b>948,804,173</b>	<b>916,738,300</b>		<b>17,857,126</b>
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS	22,156,099	1,270,000	(127,001)	23,299,098	22,727,599	2.60	590,072
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	933,680	214,000	(19,160)	1,128,520	1,031,100	5.06	52,174
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	88,907	0	0	88,907	88,907	5.01	4,454
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	169,043	0	(4,214)	164,829	166,936	18.44	30,783
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	3,295,776	0	(3,295,776)	0	1,647,888	-	0
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	314,260	88,871	(26,661)	376,470	345,365	11.62	40,131
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	1,508,975	1,314,677	(394,403)	2,429,249	1,969,112	12.49	245,942
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	466,607	551,613	(165,484)	852,736	659,672	11.62	76,654
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	425,300	481,129	(144,339)	762,090	593,695	11.62	68,987
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	1,486,200	33,710	(10,113)	1,509,797	1,497,999	12.04	180,359
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	4,039,181	50,337	(1,816,088)	2,273,430	3,156,306		596,972
393 STORES EQUIPMENT	1,768	0	0	1,768	1,768	4.81	85
394 TOOLS, SHOP AND GARAGE EQUIPMENT	6,640,718	754,000	(308,754)	7,085,964	6,863,341	5.14	352,776
396 POWER OPERATED EQUIPMENT	344,006	380,000	(114,000)	610,006	477,006	3.79	18,079
397 COMMUNICATION EQUIPMENT	1,651,070	0	(932,920)	718,150	1,184,610	5.55	65,746
398 MISCELLANEOUS EQUIPMENT	1,150,012	0	0	1,150,012	1,150,012	6.50	74,751
<b>TOTAL GENERAL PLANT</b>	<b>44,671,602</b>	<b>5,138,337</b>	<b>(7,358,913)</b>	<b>42,451,026</b>	<b>43,561,314</b>		<b>2,397,965</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>929,344,029</b>	<b>73,935,732</b>	<b>(12,024,562)</b>	<b>991,255,199</b>	<b>960,299,614</b>		<b>20,255,091</b>
<b>NONDEPRECIABLE PLANT</b>							
301 ORGANIZATION	86,238	0	0	86,238	86,238		
302 FRANCHISES AND CONSENTS	9,422	0	0	9,422	9,422		
374.1 LAND AND LAND RIGHTS - LAND	276,467	0	0	276,467	276,467		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	3,109,045	0	0	3,109,045	3,109,045		
389.1 LAND AND LAND RIGHTS - LAND	838,910	0	0	838,910	838,910		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>4,320,082</b>	<b>0</b>	<b>0</b>	<b>4,320,082</b>	<b>4,320,082</b>		
<b>TOTAL GAS PLANT</b>	<b>933,664,111</b>	<b>73,935,732</b>	<b>(12,024,562)</b>	<b>995,575,281</b>	<b>964,619,696</b>		

UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	0	31,275,000	0	31,275,000	15,637,500	3.71	580,151
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	(163,321)	0	81,661	19.77	16,144
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	1,925,000	0	2,765,391	1,802,891	6.88	124,039
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	61,262	2,000,000	(15,125)	2,046,137	1,053,700	57.73	608,301
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	71,637	2.75	1,970
<b>TOTAL COMMON PLANT</b>	<b>8,222,683</b>	<b>35,200,000</b>	<b>(178,446)</b>	<b>43,244,237</b>	<b>25,733,460</b>		<b>1,330,605</b>
<b>TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%</b>	<b>1,450,481</b>	<b>6,209,280</b>	<b>(31,478)</b>	<b>7,628,283</b>	<b>4,539,382</b>		<b>234,719</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	0	(6,159)	40,606	43,686	4.85	2,119
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,302,637	0	(1,020,523)	10,282,114	10,792,376	19.04	2,054,868
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	8,400,000	0	8,400,000	4,200,000	20.00	840,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,310,586	11,200,000	(11,099,665)	22,410,921	22,360,754	5.29	1,720,139
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	88,555,210	55,426,026	0	143,981,236	116,268,223	7.05	8,196,910
<b>TOTAL INFORMATION SERVICES</b>	<b>122,215,198</b>	<b>75,026,026</b>	<b>(12,126,347)</b>	<b>185,114,877</b>	<b>153,665,038</b>		<b>12,814,036</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%</b>	<b>30,113,825</b>	<b>18,486,413</b>	<b>(2,987,932)</b>	<b>45,612,306</b>	<b>37,863,065</b>		<b>3,157,378</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	2,013,971	3.26	65,655
<b>TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%</b>	<b>501,076</b>	<b>0</b>	<b>0</b>	<b>501,076</b>	<b>501,076</b>		<b>16,335</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG</b>	<b>32,065,382</b>	<b>24,695,693</b>	<b>(3,019,410)</b>	<b>53,741,665</b>	<b>42,903,523</b>		<b>3,408,432</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>965,729,493</b>	<b>98,631,425</b>	<b>(15,043,972)</b>	<b>1,049,316,946</b>	<b>1,007,523,219</b>		<b>23,663,523</b>

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



UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED 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)		
<b>GAS PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
375	0	0	0	0	0	35,280	0	(184)	0	0	35,096	7,019
376.1	0	473,248	0	652,718	0	820,189	0	641,602	0	141,468	2,729,225	545,845
376.2	0	0	0	0	0	0	0	0	0	21,602	21,602	4,320
376.3	0	21,434	0	29,424	0	119,796	0	163,782	0	58,848	393,284	78,657
376.5	0	0	0	0	0	0	0	0	0	520	520	104
378	(30,014)	408,083	(13,547)	42,702	(16,955)	31,496	(129,798)	172,379	(37,422)	125,105	552,029	110,406
379	0	48,565	0	0	0	0	0	0	0	0	48,565	9,713
380	0	1,414,712	0	1,631,415	0	1,995,847	0	1,681,174	0	1,693,554	8,416,702	1,683,340
381	0	0	0	0	0	0	0	0	0	282	282	56
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	0	0	0	0	0	0	0	0	0	0	0
383	0	0	0	0	0	0	0	0	0	0	0	0
384	0	0	0	0	0	0	0	0	0	0	0	0
385	0	10,200	0	4,524	0	8,027	0	(42)	0	0	22,709	4,542
387	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(30,014)</b>	<b>2,376,242</b>	<b>(13,547)</b>	<b>2,360,783</b>	<b>(16,955)</b>	<b>3,010,635</b>	<b>(129,798)</b>	<b>2,658,711</b>	<b>(37,422)</b>	<b>2,041,379</b>	<b>12,220,014</b>	<b>2,444,002</b>
<b>GENERAL PLANT</b>												
390.1	0	51,086	0	7,947	0	5,324	0	0	0	12,700	77,057	15,411
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	(2,176)	0	(1,216)	260	(1,407)	32	0	7	(2,005)	139	(6,366)	(1,273)
392.2	(32,189)	0	(17,991)	3,845	(20,818)	473	0	101	(29,659)	2,051	(94,188)	(18,838)
392.3	(13,505)	0	(7,548)	1,613	(8,734)	198	0	42	(12,444)	861	(39,517)	(7,903)
392.4	(11,780)	0	(6,584)	1,407	(7,618)	173	0	37	(10,854)	751	(34,468)	(6,894)
392.5	(824)	0	(461)	98	(533)	12	0	3	(760)	53	(2,412)	(482)
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	0	0	0	0	(342)	0	(7,060)	(1,412)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(60,474)</b>	<b>51,086</b>	<b>(42,350)</b>	<b>17,003</b>	<b>(39,110)</b>	<b>6,212</b>	<b>0</b>	<b>189</b>	<b>(56,064)</b>	<b>16,555</b>	<b>(106,953)</b>	<b>(21,391)</b>
<b>TOTAL GAS PLANT</b>	<b>(90,488)</b>	<b>2,427,328</b>	<b>(55,897)</b>	<b>2,377,786</b>	<b>(56,065)</b>	<b>3,016,847</b>	<b>(129,798)</b>	<b>2,658,900</b>	<b>(93,486)</b>	<b>2,057,934</b>	<b>12,113,061</b>	<b>2,422,611</b>



## UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED 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)		
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(90,488)</b>	<b>2,427,328</b>	<b>(55,897)</b>	<b>2,377,786</b>	<b>(56,065)</b>	<b>3,016,847</b>	<b>(129,798)</b>	<b>2,658,900</b>	<b>(93,486)</b>	<b>2,057,934</b>	<b>12,113,061</b>	<b>2,422,611</b>

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

**UGI UTILITIES, INC. - GAS DIVISION - CENTRAL**

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
	YEAR (2)					RATE (7)	AMOUNT (8)	
<b>GAS PLANT</b>								
<b>PRODUCTION PLANT</b>								
325.2	PRODUCING LEASEHOLDS	55 - S0.5	163,100	162,003	1,097	0.02	36	
325.4	RIGHTS-OF-WAY	60 - R1	30,277	29,638	639	0.07	21	
328	FIELD MEASURING AND REGULATING STATION STRUCTURES	FULLY ACCRUED	1,263	1,263	0	-	0	
329	OTHER STRUCTURES	FULLY ACCRUED	44,785	44,783	2	-	0	
330	PRODUCING GAS WELLS - WELL CONSTRUCTION	FULLY ACCRUED *	18,209	97,241	(79,032)	-	0	
331	PRODUCING GAS WELLS - WELL EQUIPMENT	FULLY ACCRUED *	24,441	74,381	(49,940)	-	0	
332	FIELD LINES	47 - L0	750,689	722,701	27,988	0.14	1,075	
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT	24 - O3	89,725	66,443	23,282	1.67	1,501	
335	DRILLING AND CLEANING EQUIPMENT	30 - S0.5	49,604	49,421	183	0.05	23	
337	OTHER EQUIPMENT	FULLY ACCRUED	11,062	11,062	0	-	0	
<b>TOTAL PRODUCTION PLANT</b>			<b>1,183,155</b>	<b>1,258,936</b>	<b>(75,781)</b>	<b>0.22</b>	<b>2,656</b>	
<b>STORAGE PLANT</b>								
352.01	WELL CONSTRUCTION	FULLY ACCRUED *	0	(278,904)	278,904	-	0	
<b>TOTAL STORAGE PLANT</b>			<b>0</b>	<b>(278,904)</b>	<b>278,904</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>								
365.2	RIGHTS-OF-WAY	70 - R4	868,160	500,281	367,879	1.44	12,504	
366	STRUCTURES AND IMPROVEMENTS	30 - R1	150,662	137,852	12,810	0.89	1,339	
367	MAINS	70 - R3	38,518,031	20,500,119	18,017,912	1.21	465,787	
369	MEASURING AND REGULATING STATION EQUIPMENT	49 - R2	6,148,406	3,671,615	2,476,791	1.62	99,704	
370	COMMUNICATION EQUIPMENT	23 - R0.5	3,486,136	1,760,716	1,725,420	3.65	127,316	
371	OTHER EQUIPMENT	35 - R2.5	140,637	125,501	15,136	1.03	1,442	
371.1	TESTING EQUIPMENT	20 - R3	210,011	134,984	75,027	2.76	5,805	
<b>TOTAL TRANSMISSION PLANT</b>			<b>49,522,043</b>	<b>26,831,068</b>	<b>22,690,975</b>		<b>713,897</b>	
<b>DISTRIBUTION PLANT</b>								
374.2	RIGHTS-OF-WAY	75 - R3	3,236,278	1,239,710	1,996,568	1.31	42,240	
375	STRUCTURES AND IMPROVEMENTS	50 - S0.5	515,051	228,745	286,306	1.71	8,788	
376.1	MAINS - PRIMARILY STEEL	73 - R2.5	67,875,196	18,778,054	49,097,142	1.44	980,754	
376.3	MAINS - PLASTIC	67 - R3	214,237,524	47,944,727	166,292,797	1.60	3,423,965	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	47 - S0	19,142,869	3,597,348	15,545,521	2.92	559,776	
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45 - R2	46,686	27,687	18,999	3.43	1,603	
380	SERVICES	46 - S1	107,709,195	36,006,027	71,703,168	2.36	2,540,274	
381	METERS	35 - R2	9,768,246	3,123,029	6,645,217	3.56	348,158	
381.1	METERS - ERTS	17 - S3	396,383	262,992	133,391	4.84	19,193	
382	METER INSTALLATIONS	46 - S1	14,746,283	2,447,715	12,298,568	3.06	451,732	
383	HOUSE REGULATORS	46 - S1	1,442,548	822,631	619,917	1.70	24,460	
384	HOUSE REGULATOR INSTALLATIONS	46 - S1	1,479,014	740,540	738,474	2.07	30,688	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45 - R2	16,200,029	6,497,360	9,702,669	2.28	369,452	
387	OTHER EQUIPMENT	35 - R2.5	2,013,720	1,209,780	803,940	2.26	45,417	
<b>TOTAL DISTRIBUTION PLANT</b>			<b>458,809,022</b>	<b>122,926,345</b>	<b>335,882,677</b>	<b>1.93</b>	<b>8,846,500</b>	



## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
	YEAR (2)					RATE (7)	AMOUNT (8)
<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS						
		VARIOUS**	11,839,701	4,880,317	6,959,384	2.54	300,550
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	386,933	80,336	306,597	4.63	17,908
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	26,454	8,755	17,699	10.24	2,710
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	473,140	423,434	49,706	4.20	19,882
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	10 - SQ	301,207	251,955	49,252	16.35	49,252
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	101,321	17,048	84,273	15.60	15,804
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	1,311,834	51,595	1,260,239	12.70	166,667
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	12 - L3	831,005	306,298	524,707	6.89	57,256
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	752,264	296,608	455,656	6.55	49,282
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	349,522	310,557	38,965	1.09	3,807
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		3,476,832	1,968,840	1,507,992		823,401
393	STORES EQUIPMENT	20 - SQ	18,955	5,199	13,756	4.93	935
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	6,788,129	2,339,244	4,448,885	8.24	559,326
395	LABORATORY EQUIPMENT	20 - SQ	430,463	45,524	384,939	5.05	21,720
396	POWER OPERATED EQUIPMENT	15 - L2	768,289	66,161	702,128	13.02	99,995
397	COMMUNICATION EQUIPMENT	10 - SQ	87,772	52,411	35,361	11.05	9,701
398	MISCELLANEOUS EQUIPMENT	15 - SQ	859,323	141,111	718,212	6.74	57,925
<b>TOTAL GENERAL PLANT</b>			<b>28,803,144</b>	<b>11,245,393</b>	<b>17,557,751</b>	<b>7.83</b>	<b>2,256,121</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>			<b>538,317,364</b>	<b>161,982,838</b>	<b>376,334,526</b>	<b>2.20</b>	<b>11,819,174</b>
<b>NONDEPRECIABLE PLANT</b>							
301	ORGANIZATION		80,239				
302	FRANCHISES AND CONSENTS		155,919				
303	MISCELLANEOUS INTANGIBLE PLANT		289,868				
325.1	PRODUCING LANDS		13,029				
325.5	OTHER LAND		1,134				
365.1	LAND		47,323				
374.1	LAND AND LAND RIGHTS - LAND		340,301				
389.1	LAND AND LAND RIGHTS - LAND		1,005,242				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>1,933,055</b>				
<b>TOTAL GAS PLANT</b>			<b>540,250,419</b>				



## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
	YEAR (2)					RATE (7)	AMOUNT (8)	
<b>OTHER UTILITY PLANT</b>								
<b>COMMON PLANT</b>								
301			138,964					
389.1			6,947,108					
390.1	01-2069	70 - R1	31,275,000	580,151	30,694,849	3.61	1,128,487	
390.2				(16,137)	16,137			
391		20 - SQ	2,765,391	371,340	2,394,051	5.49	151,774	
391.1		5 - SQ	2,046,137	593,560	1,452,577	15.78	322,795	
392.1		7 - L2.5	71,637	68,502	3,135	1.94	1,393	
<b>TOTAL COMMON PLANT</b>			<b>43,244,237</b>	<b>1,597,416</b>	<b>34,560,749</b>	<b>3.72</b>	<b>1,604,449</b>	
<b>TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%</b>			<b>2,352,486</b>	<b>86,899</b>	<b>1,880,105</b>		<b>87,282</b>	
<b>INFORMATION SERVICES (IS)</b>								
391		20 - SQ	40,606	33,276	7,330	5.25	2,130	
391.1		5 - SQ	10,282,114	5,585,392	4,696,722	19.31	1,985,542	
391.2		5 - SQ	8,400,000	840,000	7,560,000	20.00	1,680,000	
391.3		10 - SQ	22,410,921	5,438,414	16,972,507	10.05	2,251,668	
391.4		15 - SQ	143,981,236	21,633,923	122,347,313	6.84	9,849,490	
<b>TOTAL INFORMATION SERVICES</b>			<b>185,114,877</b>	<b>33,531,005</b>	<b>151,583,872</b>	<b>8.52</b>	<b>15,768,830</b>	
<b>TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%</b>			<b>27,304,444</b>	<b>4,945,823</b>	<b>22,358,621</b>		<b>2,325,902</b>	
<b>READING SERVICE CENTER</b>								
390.1	06-2030	80 - R1.5	2,013,971	1,334,263	679,708	3.23	65,116	
<b>TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%</b>			<b>285,581</b>	<b>189,198</b>	<b>96,383</b>		<b>9,233</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG</b>			<b>29,942,511</b>	<b>5,221,920</b>	<b>24,335,109</b>		<b>2,422,417</b>	
<b>TOTAL PLANT IN SERVICE</b>			<b>570,192,930</b>	<b>167,204,758</b>	<b>400,669,635</b>		<b>14,241,591</b>	
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>								1,223,903
<b>GRAND TOTAL</b>			<b>570,192,930</b>	<b>167,204,758</b>	<b>400,669,635</b>		<b>15,465,494</b>	

\* ACCOUNTS 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.

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>GAS PLANT</b>									
<b>PRODUCTION PLANT</b>									
325.2 PRODUCING LEASEHOLDS	161,970	33	0	0	0	0	0	162,003	99.33
325.4 RIGHTS-OF-WAY	29,620	18	0	0	0	0	0	29,638	97.89
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	168,016	0	54,225	0	0	(125,000)	0	97,241	534.03
331 PRODUCING GAS WELLS - WELL EQUIPMENT	74,381	0	0	0	0	0	0	74,381	304.33
332 FIELD LINES	721,575	1,126	0	0	0	0	0	722,701	96.27
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	54,360	1,902	10,181	0	0	0	0	66,443	74.05
335 DRILLING AND CLEANING EQUIPMENT	49,401	20	0	0	0	0	0	49,421	99.63
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
<b>TOTAL PRODUCTION PLANT</b>	<b>1,316,431</b>	<b>3,099</b>	<b>64,406</b>	<b>0</b>	<b>0</b>	<b>(125,000)</b>	<b>0</b>	<b>1,258,936</b>	<b>106.40</b>
<b>STORAGE PLANT</b>									
352.01 WELL CONSTRUCTION	(294,874)	0	15,970	0	0	0	0	(278,904)	0.00
<b>TOTAL STORAGE PLANT</b>	<b>(294,874)</b>	<b>0</b>	<b>15,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(278,904)</b>	<b>0.00</b>
<b>TRANSMISSION PLANT</b>									
365.2 RIGHTS-OF-WAY	488,127	12,154	0	0	0	0	0	500,281	57.63
366 STRUCTURES AND IMPROVEMENTS	136,602	1,250	0	0	0	0	0	137,852	91.50
367 MAINS	20,045,606	454,513	0	0	0	0	0	20,500,119	53.22
369 MEASURING AND REGULATING STATION EQUIPMENT	3,572,615	98,374	626	0	0	0	0	3,671,615	58.72
370 COMMUNICATION EQUIPMENT	1,622,665	138,051	0	0	0	0	0	1,760,716	50.51
371 OTHER EQUIPMENT	124,095	1,406	0	0	0	0	0	125,501	89.24
371.1 TESTING EQUIPMENT	128,852	6,132	0	0	0	0	0	134,984	64.27
<b>TOTAL TRANSMISSION PLANT</b>	<b>26,118,562</b>	<b>711,880</b>	<b>626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,831,068</b>	<b>54.18</b>
<b>DISTRIBUTION PLANT</b>									
374.2 RIGHTS-OF-WAY	1,188,253	51,457	0	0	0	0	0	1,239,710	38.31
375 STRUCTURES AND IMPROVEMENTS	218,805	9,940	0	0	0	0	0	228,745	44.41
376.1 MAINS - PRIMARILY STEEL	17,728,782	1,142,021	47,944	(120,158)	0	(20,535)	0	18,778,054	27.67
376.3 MAINS - PLASTIC	44,966,138	3,488,140	104,469	(569,275)	0	(44,745)	0	47,944,727	22.38
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	3,779,674	432,459	35,718	(501,777)	63,475	(212,201)	0	3,597,348	18.79
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	26,394	1,293	0	0	0	0	0	27,687	59.30
380 SERVICES	33,808,224	2,999,391	600,881	(830,748)	0	(571,721)	0	36,006,027	33.43
381 METERS	3,076,378	252,357	1,071	(206,591)	0	(186)	0	3,123,029	31.97
381.1 METERS - ERTS	236,474	26,518	0	0	0	0	0	262,992	66.35
382 METER INSTALLATIONS	1,783,266	347,373	323,874	(4,027)	0	(2,771)	0	2,447,715	16.60
383 HOUSE REGULATORS	788,572	30,582	3,477	0	0	0	0	822,631	57.03
384 HOUSE REGULATOR INSTALLATIONS	707,102	31,651	1,787	0	0	0	0	740,540	50.07
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,080,933	408,241	8,186	0	0	0	0	6,497,360	40.11
387 OTHER EQUIPMENT	1,169,071	39,066	1,643	0	0	0	0	1,209,780	60.08
<b>TOTAL DISTRIBUTION PLANT</b>	<b>115,558,066</b>	<b>9,260,489</b>	<b>1,129,050</b>	<b>(2,232,576)</b>	<b>63,475</b>	<b>(852,159)</b>	<b>0</b>	<b>122,926,345</b>	<b>26.79</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	4,725,365	259,874	13,880	(108,001)	0	(10,801)	0	4,880,317	41.22
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	87,954	12,717	0	(20,335)	0	0	0	80,336	20.76
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	12,470	2,752	0	(6,467)	0	0	0	8,755	33.10
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	404,401	19,841	0	(808)	0	0	0	423,434	89.49
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,286,229	42,817	0	(4,077,091)	0	0	0	251,955	83.65
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	35,599	8,628	(3,254)	(25,726)	1,935	(134)	0	17,048	16.83
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	355,240	98,413	(48,133)	(380,564)	28,618	(1,979)	0	51,595	3.93
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	405,107	69,887	(20,197)	(159,677)	12,008	(830)	0	306,298	36.86
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	384,063	59,685	(17,615)	(139,274)	10,473	(724)	0	296,608	39.43
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	286,782	34,084	(1,234)	(9,758)	734	(51)	0	310,557	88.85
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	3,428,854	823,401	0	(2,283,415)	0	0	0	1,968,840	56.63
393 STORES EQUIPMENT	5,074	899	0	(774)	0	0	0	5,199	27.43
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,874,602	295,555	0	(830,913)	0	0	0	2,339,244	34.46
395 LABORATORY EQUIPMENT	23,786	21,738	0	0	0	0	0	45,524	10.58
396 POWER OPERATED EQUIPMENT	104,387	71,931	(487)	(110,000)	330	0	0	66,161	8.61
397 COMMUNICATION EQUIPMENT	259,647	7,951	0	(215,187)	0	0	0	52,411	59.71
398 MISCELLANEOUS EQUIPMENT	111,638	41,684	0	(12,211)	0	0	0	141,111	16.42
<b>TOTAL GENERAL PLANT</b>	<b>17,791,198</b>	<b>1,871,857</b>	<b>(77,040)</b>	<b>(8,380,201)</b>	<b>54,098</b>	<b>(14,519)</b>	<b>0</b>	<b>11,245,393</b>	<b>39.04</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>160,489,383</b>	<b>11,847,325</b>	<b>1,133,012</b>	<b>(10,612,777)</b>	<b>117,573</b>	<b>(991,678)</b>	<b>0</b>	<b>161,982,838</b>	<b>30.09</b>

## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2018 PROJECTED TO SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	0	580,151	0	0	0	0	0	580,151	1.85
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	131,040	16,144	0	(163,321)	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	247,301	124,039	0	0	0	0	0	371,340	13.43
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	384	608,301	0	(15,125)	0	0	0	593,560	29.01
392.1 TRANSPORTATION EQUIPMENT - CARS	66,532	1,970	0	0	0	0	0	68,502	95.62
<b>TOTAL COMMON PLANT</b>	<b>445,257</b>	<b>1,330,605</b>	<b>0</b>	<b>(178,446)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,597,416</b>	<b>4.42</b>
<b>TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%</b>	<b>24,222</b>	<b>72,385</b>	<b>0</b>	<b>(9,707)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,899</b>	
<b>INFORMATION SERVICES (IS)</b>									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	37,316	2,119	0	(6,159)	0	0	0	33,276	81.95
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,551,047	2,054,868	0	(1,020,523)	0	0	0	5,585,392	54.32
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	840,000	0	0	0	0	0	840,000	10.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	14,817,940	1,720,139	0	(11,099,665)	0	0	0	5,438,414	24.27
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,437,013	8,196,910	0	0	0	0	0	21,633,923	15.03
<b>TOTAL INFORMATION SERVICES</b>	<b>32,843,316</b>	<b>12,814,036</b>	<b>0</b>	<b>(12,126,347)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,531,005</b>	<b>18.11</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%</b>	<b>4,844,389</b>	<b>1,890,070</b>	<b>0</b>	<b>(1,788,636)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,945,823</b>	
<b>READING SERVICE CENTER</b>									
390.1 STRUCTURES AND IMPROVEMENTS	1,268,608	65,655	0	0	0	0	0	1,334,263	66.25
<b>TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%</b>	<b>179,889</b>	<b>9,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,198</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG</b>	<b>5,048,500</b>	<b>1,971,765</b>	<b>0</b>	<b>(1,798,343)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,221,920</b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE</b>	<b>165,537,883</b>	<b>13,819,090</b>	<b>1,133,012</b>	<b>(12,411,120)</b>	<b>117,573</b>	<b>(991,678)</b>	<b>0</b>	<b>167,204,758</b>	

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

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
<b>GAS PLANT</b>							
<b>PRODUCTION PLANT</b>							
325.2 PRODUCING LEASEHOLDS	163,100	0	0	163,100	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	30,277	30,277	0.06	18
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	1,263	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	44,785	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	18,209	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	24,441	24,441	-	0
332 FIELD LINES	750,689	0	0	750,689	750,689	0.15	1,126
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	89,725	89,725	2.12	1,902
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	49,604	49,604	0.04	20
337 OTHER EQUIPMENT	11,062	0	0	11,062	11,062	-	0
<b>TOTAL PRODUCTION PLANT</b>	<b>1,183,155</b>	<b>0</b>	<b>0</b>	<b>1,183,155</b>	<b>1,183,155</b>		<b>3,099</b>
<b>STORAGE PLANT</b>							
352.01 WELL CONSTRUCTION	0	0	0	0	0	-	0
<b>TOTAL STORAGE PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>							
365.2 RIGHTS-OF-WAY	868,160	0	0	868,160	868,160	1.40	12,154
366 STRUCTURES AND IMPROVEMENTS	150,662	0	0	150,662	150,662	0.83	1,250
367 MAINS	38,518,031	0	0	38,518,031	38,518,031	1.18	454,513
369 MEASURING AND REGULATING STATION EQUIPMENT	6,148,406	0	0	6,148,406	6,148,406	1.60	98,374
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	3,486,136	3,486,136	3.96	138,051
371 OTHER EQUIPMENT	140,637	0	0	140,637	140,637	1.00	1,406
371.1 TESTING EQUIPMENT	210,011	0	0	210,011	210,011	2.92	6,132
<b>TOTAL TRANSMISSION PLANT</b>	<b>49,522,043</b>	<b>0</b>	<b>0</b>	<b>49,522,043</b>	<b>49,522,043</b>		<b>711,880</b>
<b>DISTRIBUTION PLANT</b>							
374.2 RIGHTS-OF-WAY	3,236,278	0	0	3,236,278	3,236,278	1.59	51,457
375 STRUCTURES AND IMPROVEMENTS	515,051	0	0	515,051	515,051	1.93	9,940
376.1 MAINS - PRIMARILY STEEL	66,480,262	1,515,092	(120,158)	67,875,196	67,177,729	1.70	1,142,021
376.3 MAINS - PLASTIC	189,015,687	25,791,112	(569,275)	214,237,524	201,626,606	1.73	3,488,140
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	14,251,646	5,393,000	(501,777)	19,142,869	16,697,258	2.59	432,459
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	46,686	0	0	46,686	46,686	2.77	1,293
380 SERVICES	102,038,447	6,501,496	(830,748)	107,709,195	104,873,821	2.86	2,999,391
381 METERS	8,924,837	1,050,000	(206,591)	9,768,246	9,346,542	2.70	252,357
381.1 METERS - ERTS	396,383	0	0	396,383	396,383	6.69	26,518
382 METER INSTALLATIONS	14,567,861	182,449	(4,027)	14,746,283	14,657,072	2.37	347,373
383 HOUSE REGULATORS	1,442,548	0	0	1,442,548	1,442,548	2.12	30,582
384 HOUSE REGULATOR INSTALLATIONS	1,479,014	0	0	1,479,014	1,479,014	2.14	31,651
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	16,200,029	0	0	16,200,029	16,200,029	2.52	408,241
387 OTHER EQUIPMENT	2,013,720	0	0	2,013,720	2,013,720	1.94	39,066
<b>TOTAL DISTRIBUTION PLANT</b>	<b>420,608,449</b>	<b>40,433,149</b>	<b>(2,232,576)</b>	<b>458,809,022</b>	<b>439,708,736</b>		<b>9,260,489</b>



## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)*(7)
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS	10,067,702	1,880,000	(108,001)	11,839,701	10,953,702	2.38	259,874
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	260,268	147,000	(20,335)	386,933	323,601	3.93	12,717
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	32,922	0	(6,467)	26,454	29,688	9.27	2,752
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	473,947	0	(808)	473,140	473,544	4.19	19,841
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,077,091)	301,207	2,339,753	1.83	42,817
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	41,294	85,753	(25,726)	101,321	71,308	12.10	8,628
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	423,850	1,268,548	(380,564)	1,311,834	867,842	11.34	98,413
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	458,424	532,258	(159,677)	831,005	644,715	10.84	69,887
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	427,291	464,247	(139,274)	752,264	589,778	10.12	59,685
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	326,753	32,527	(9,758)	349,522	338,138	10.08	34,084
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	5,558,155	202,092	(2,283,415)	3,476,832	4,517,494		823,401
393 STORES EQUIPMENT	19,729	0	(774)	18,955	19,342	4.65	899
394 TOOLS, SHOP AND GARAGE EQUIPMENT	7,353,243	265,800	(830,913)	6,788,129	7,070,686	4.18	295,555
395 LABORATORY EQUIPMENT	430,463	0	0	430,463	430,463	5.05	21,738
396 POWER OPERATED EQUIPMENT	511,622	366,667	(110,000)	768,289	639,956	11.24	71,931
397 COMMUNICATION EQUIPMENT	302,958	0	(215,187)	87,772	195,365	4.07	7,951
398 MISCELLANEOUS EQUIPMENT	328,254	543,280	(12,211)	859,323	593,789	7.02	41,684
<b>TOTAL GENERAL PLANT</b>	<b>31,395,173</b>	<b>5,788,172</b>	<b>(8,380,201)</b>	<b>28,803,144</b>	<b>30,099,159</b>		<b>1,871,857</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>502,708,820</b>	<b>46,221,321</b>	<b>(10,612,777)</b>	<b>538,317,364</b>	<b>520,513,092</b>		<b>11,847,325</b>
<b>NONDEPRECIABLE PLANT</b>							
301 ORGANIZATION	80,239	0	0	80,239	80,239		
302 FRANCHISES AND CONSENTS	155,919	0	0	155,919	155,919		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	289,868	289,868		
325.1 PRODUCING LANDS	13,029	0	0	13,029	13,029		
325.5 OTHER LAND	1,134	0	0	1,134	1,134		
365.1 LAND	47,323	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	340,301	0	0	340,301	340,301		
389.1 LAND AND LAND RIGHTS - LAND	1,005,242	0	0	1,005,242	1,005,242		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>1,933,055</b>	<b>0</b>	<b>0</b>	<b>1,933,055</b>	<b>1,933,055</b>		
<b>TOTAL GAS PLANT</b>	<b>504,641,875</b>	<b>46,221,321</b>	<b>(10,612,777)</b>	<b>540,250,419</b>	<b>522,446,147</b>		



## UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	AVERAGE BALANCE (6)	ANNUAL ACCRUAL RATE (7)	ANNUAL ACCRUAL AMOUNT (8)=(6)*(7)
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	0	31,275,000	0	31,275,000	15,637,500	3.71	580,151
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,321	0	(163,321)	0	81,661	19.77	16,144
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	1,925,000	0	2,765,391	1,802,891	6.88	124,039
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	61,262	2,000,000	(15,125)	2,046,137	1,053,700	57.73	608,301
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	71,637	2.75	1,970
<b>TOTAL COMMON PLANT</b>	<b>8,222,683</b>	<b>35,200,000</b>	<b>(178,446)</b>	<b>43,244,237</b>	<b>25,733,460</b>		<b>1,330,605</b>
<b>TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%</b>	<b>447,314</b>	<b>1,914,880</b>	<b>(9,707)</b>	<b>2,352,486</b>	<b>1,399,900</b>		<b>72,385</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	0	(6,159)	40,606	43,686	4.85	2,119
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	11,302,637	0	(1,020,523)	10,282,114	10,792,376	19.04	2,054,868
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	0	8,400,000	0	8,400,000	4,200,000	20.00	840,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,310,586	11,200,000	(11,099,665)	22,410,921	22,360,754	5.29	1,720,139
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	88,555,210	55,426,026	0	143,981,236	116,268,223	7.05	8,196,910
<b>TOTAL INFORMATION SERVICES</b>	<b>122,215,198</b>	<b>75,026,026</b>	<b>(12,126,347)</b>	<b>185,114,877</b>	<b>153,665,038</b>		<b>12,814,036</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%</b>	<b>18,026,742</b>	<b>11,066,339</b>	<b>(1,788,636)</b>	<b>27,304,444</b>	<b>22,665,593</b>		<b>1,890,070</b>
<b>READING SERVICE CENTER</b>							
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	2,013,971	3.26	65,655
<b>TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%</b>	<b>285,581</b>	<b>0</b>	<b>0</b>	<b>285,581</b>	<b>285,581</b>		<b>9,310</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG</b>	<b>18,759,637</b>	<b>12,981,219</b>	<b>(1,798,343)</b>	<b>29,942,511</b>	<b>24,351,074</b>		<b>1,971,765</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>523,401,512</b>	<b>59,202,540</b>	<b>(12,411,120)</b>	<b>570,192,930</b>	<b>546,797,221</b>		<b>13,819,090</b>

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

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCURAL (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)		
<b>GAS PLANT</b>												
<b>PRODUCTION PLANT</b>												
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	125,000	149,536	29,907
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
<b>TOTAL</b>	<b>0</b>	<b>73,968</b>	<b>0</b>	<b>1,471</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>200,441</b>	<b>40,088</b>
<b>STORAGE PLANT</b>												
352.01	0	0	0	0	0	79,852	0	0	0	0	79,852	15,970
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,852</b>	<b>15,970</b>
<b>TRANSMISSION PLANT</b>												
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	0	3,131	626
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,147</b>	<b>0</b>	<b>0</b>	<b>3,131</b>	<b>626</b>
<b>DISTRIBUTION PLANT</b>												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	63,846	0	58,473	0	53,965	0	34,996	0	20,535	231,816	46,363
376.2	0	0	0	0	0	0	0	0	0	0	0	0
376.3	0	139,119	0	127,412	0	117,588	0	76,255	0	44,745	505,118	101,024
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(30,014)	201,835	(13,547)	94,172	(25,368)	24,428	(49,249)	(1,434)	(63,475)	212,201	349,549	69,910
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	376,237	0	520,361	0	908,568	0	950,346	0	571,721	3,327,233	665,447
381	0	0	0	0	0	2,218	0	3,138	0	186	5,542	1,108
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	219,447	0	357,907	0	576,719	0	327,824	0	2,771	1,484,668	296,934
383	0	4,193	0	304	0	1,134	0	3,585	0	0	9,216	1,843
384	0	4,856	0	304	0	1,134	0	693	0	0	6,987	1,397
385	0	3,295	0	0	0	3,950	0	25,234	0	0	32,479	6,496
387	0	0	(400)	1,062	0	7,552	0	0	0	0	8,214	1,643
<b>TOTAL</b>	<b>(30,014)</b>	<b>1,012,828</b>	<b>(13,947)</b>	<b>1,159,995</b>	<b>(25,368)</b>	<b>1,697,256</b>	<b>(49,249)</b>	<b>1,420,637</b>	<b>(63,475)</b>	<b>852,159</b>	<b>5,960,822</b>	<b>1,192,165</b>

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED 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)		
<b>GENERAL PLANT</b>												
390.1	0	0	0	16,917	0	475	0	0	0	10,801	28,193	5,639
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	(1,512)	0	(972)	229	(1,544)	196	0	0	(1,935)	134	(5,403)	(1,081)
392.2	(22,369)	0	(14,371)	3,388	(22,833)	2,902	0	0	(28,618)	1,979	(79,922)	(15,984)
392.3	(9,386)	0	(6,030)	1,422	(9,581)	1,218	0	0	(12,008)	830	(33,536)	(6,707)
392.4	(8,186)	0	(5,259)	1,240	(8,356)	1,062	0	0	(10,473)	724	(29,249)	(5,850)
392.5	(574)	0	(368)	87	(585)	74	0	0	(734)	51	(2,049)	(410)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	(3,100)	663	0	0	(330)	0	(2,767)	(553)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(42,027)</b>	<b>0</b>	<b>(27,000)</b>	<b>23,282</b>	<b>(46,000)</b>	<b>6,590</b>	<b>0</b>	<b>0</b>	<b>(54,098)</b>	<b>14,519</b>	<b>(124,734)</b>	<b>(24,946)</b>
<b>TOTAL GAS PLANT</b>	<b>(72,041)</b>	<b>1,086,796</b>	<b>(40,947)</b>	<b>1,186,732</b>	<b>(71,368)</b>	<b>1,783,700</b>	<b>(49,249)</b>	<b>1,421,784</b>	<b>(117,573)</b>	<b>991,678</b>	<b>6,119,512</b>	<b>1,223,903</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(72,041)</b>	<b>1,086,796</b>	<b>(40,947)</b>	<b>1,186,732</b>	<b>(71,368)</b>	<b>1,783,700</b>	<b>(49,249)</b>	<b>1,421,784</b>	<b>(117,573)</b>	<b>991,678</b>	<b>6,119,512</b>	<b>1,223,903</b>

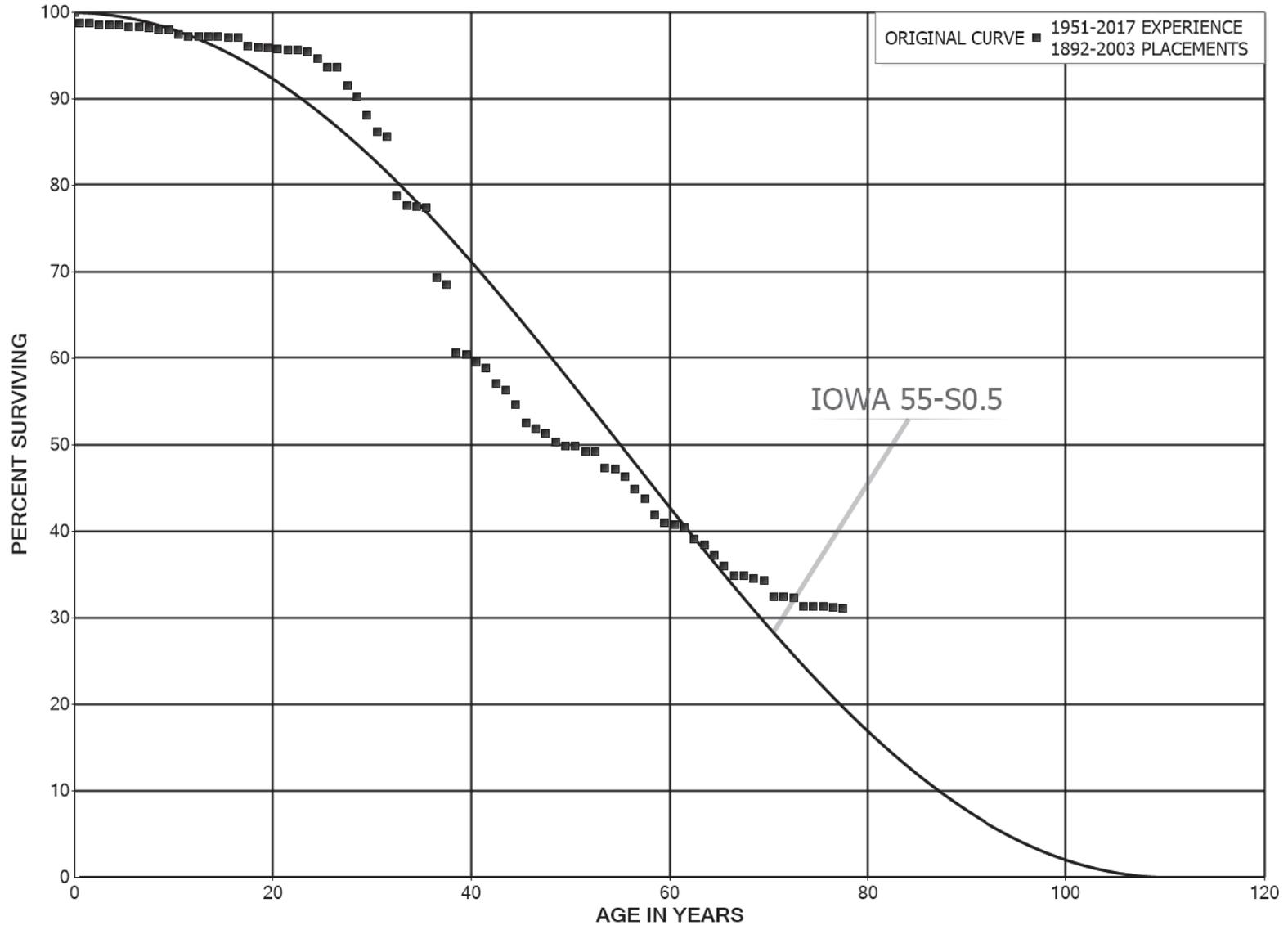
\* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

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## PART VI. SERVICE LIFE STATISTICS



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2003			EXPERIENCE BAND 1951-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	159,294		0.0000	1.0000	31.04
80.5	159,294	3,072	0.0193	0.9807	31.04
81.5	156,169		0.0000	1.0000	30.44
82.5	156,169		0.0000	1.0000	30.44
83.5	155,218		0.0000	1.0000	30.44
84.5	155,218	1,172	0.0076	0.9924	30.44
85.5	154,046		0.0000	1.0000	30.21
86.5	154,046		0.0000	1.0000	30.21
87.5	154,046		0.0000	1.0000	30.21
88.5	154,046		0.0000	1.0000	30.21
89.5	153,084		0.0000	1.0000	30.21
90.5	151,648	4,518	0.0298	0.9702	30.21
91.5	147,130	11,926	0.0811	0.9189	29.31
92.5	131,157		0.0000	1.0000	26.94
93.5	131,157	1,108	0.0084	0.9916	26.94
94.5	130,049		0.0000	1.0000	26.71
95.5	130,048	869	0.0067	0.9933	26.71
96.5	129,179	3,114	0.0241	0.9759	26.53
97.5	123,072		0.0000	1.0000	25.89
98.5	123,072		0.0000	1.0000	25.89
99.5	121,098		0.0000	1.0000	25.89
100.5	120,396		0.0000	1.0000	25.89
101.5	119,196		0.0000	1.0000	25.89
102.5	119,196		0.0000	1.0000	25.89
103.5	119,196		0.0000	1.0000	25.89
104.5	118,055		0.0000	1.0000	25.89
105.5	86,138		0.0000	1.0000	25.89
106.5	83,444		0.0000	1.0000	25.89
107.5	82,918		0.0000	1.0000	25.89
108.5	82,918		0.0000	1.0000	25.89
109.5	80,977		0.0000	1.0000	25.89
110.5	80,902		0.0000	1.0000	25.89
111.5	80,431		0.0000	1.0000	25.89
112.5	78,750		0.0000	1.0000	25.89
113.5	35,661		0.0000	1.0000	25.89
114.5	27,440		0.0000	1.0000	25.89
115.5	27,440		0.0000	1.0000	25.89
116.5	22,949		0.0000	1.0000	25.89
117.5	22,201		0.0000	1.0000	25.89
118.5	21,156		0.0000	1.0000	25.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

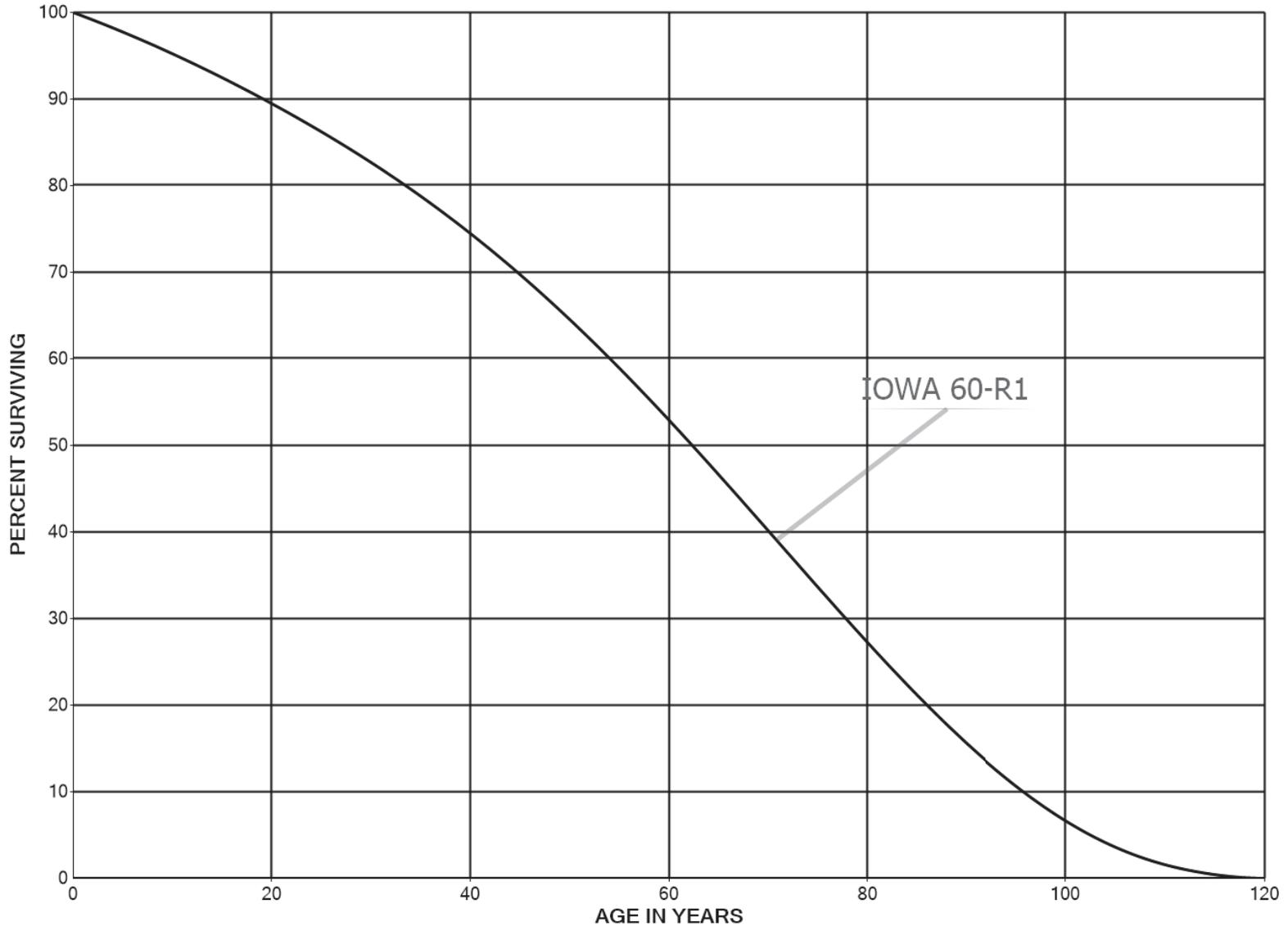
PLACEMENT BAND 1892-2003

EXPERIENCE BAND 1951-2017

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

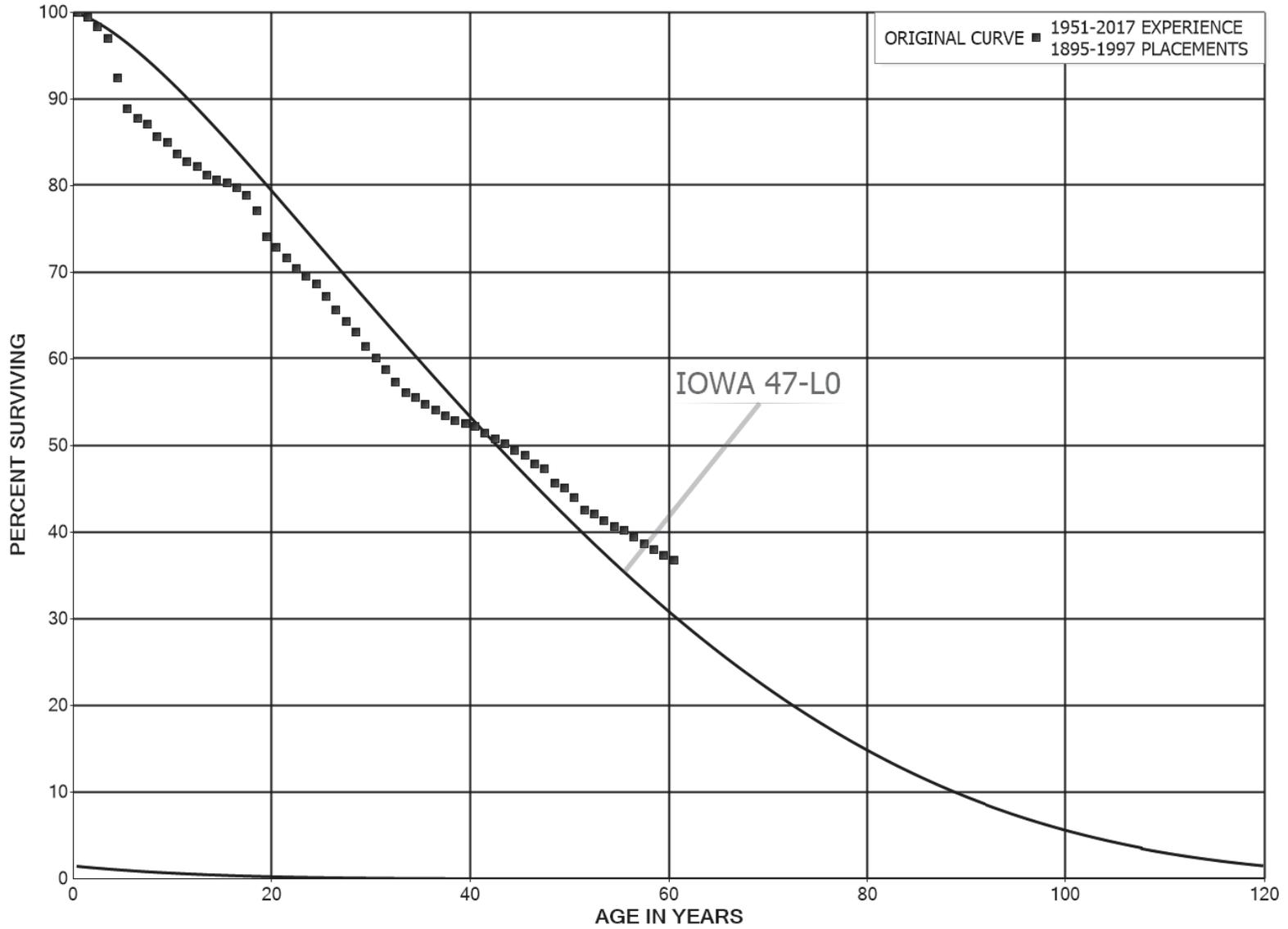


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 325.4 RIGHTS-OF-WAY  
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-1997

EXPERIENCE BAND 1951-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

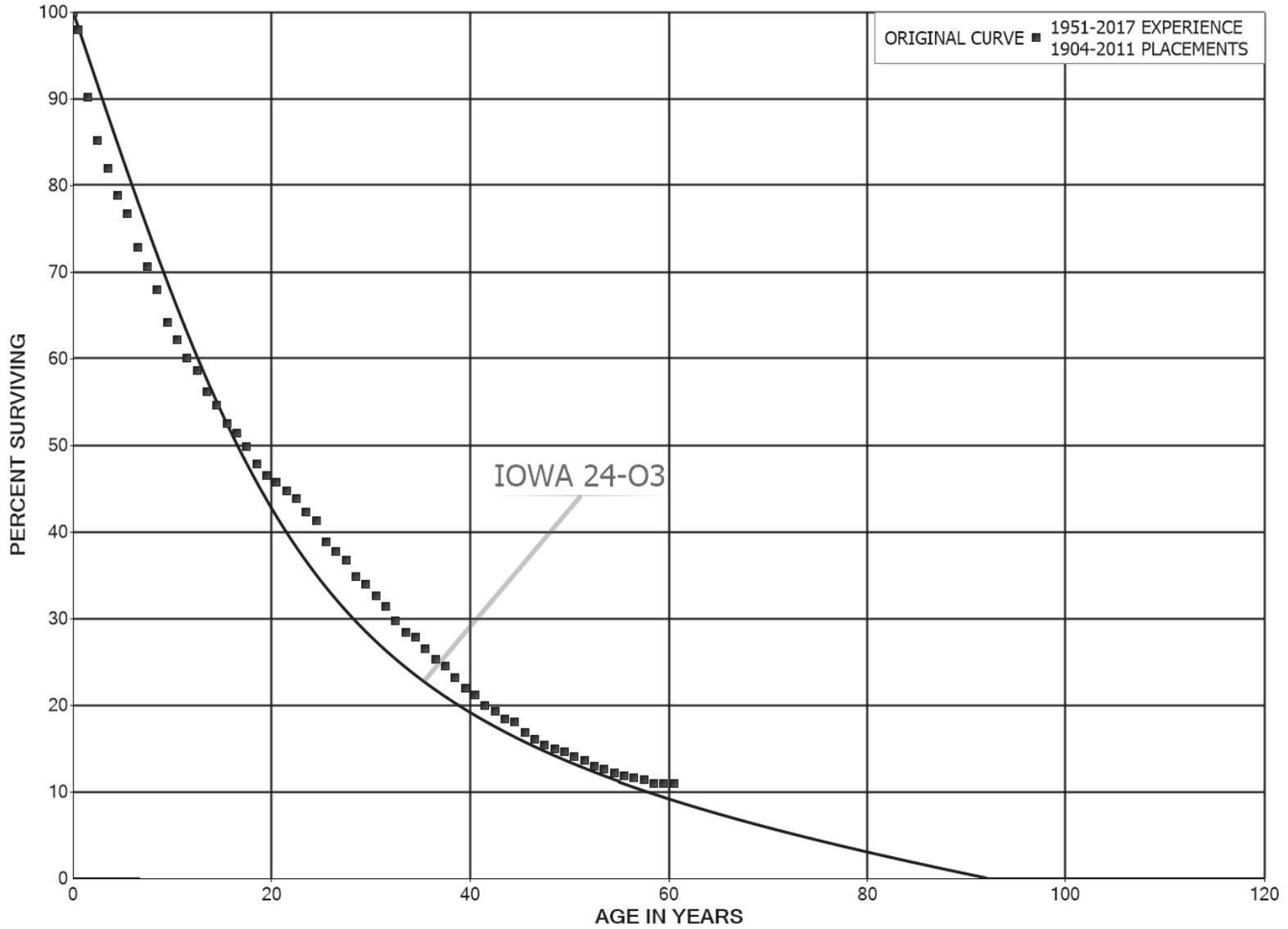
ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011

EXPERIENCE BAND 1951-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

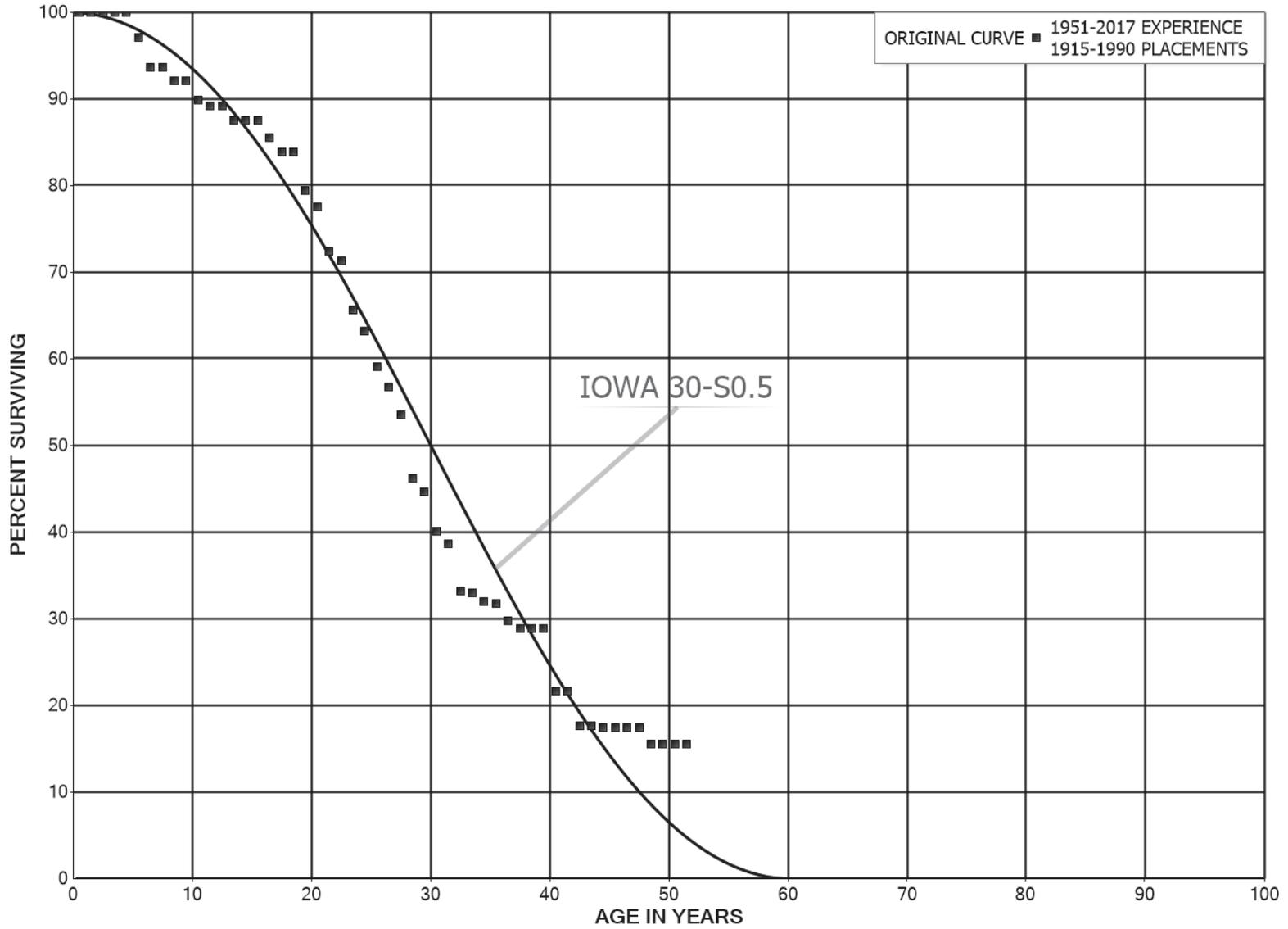
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE

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

UGI UTILITIES, INC. - GAS DIVISION

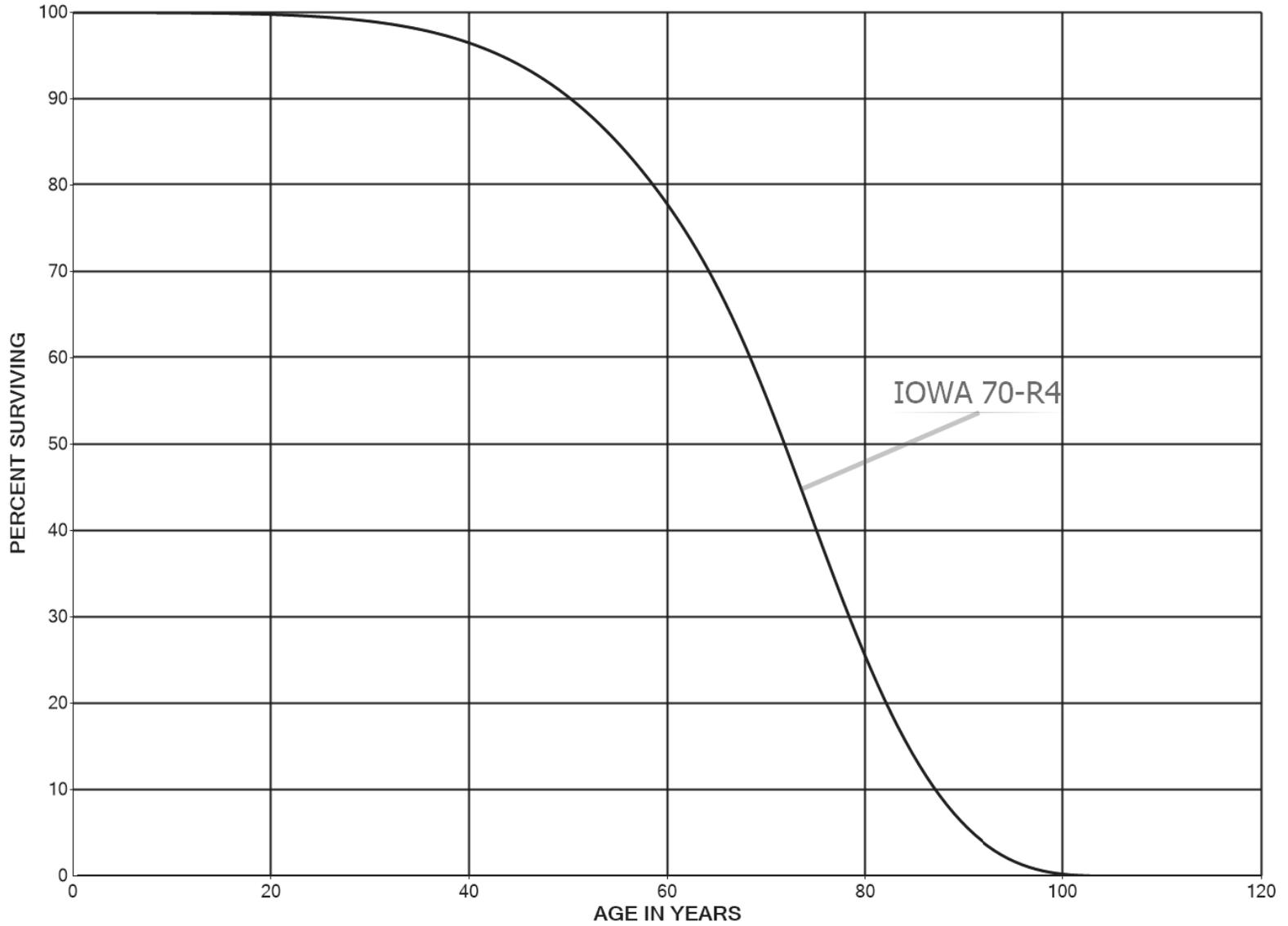
ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

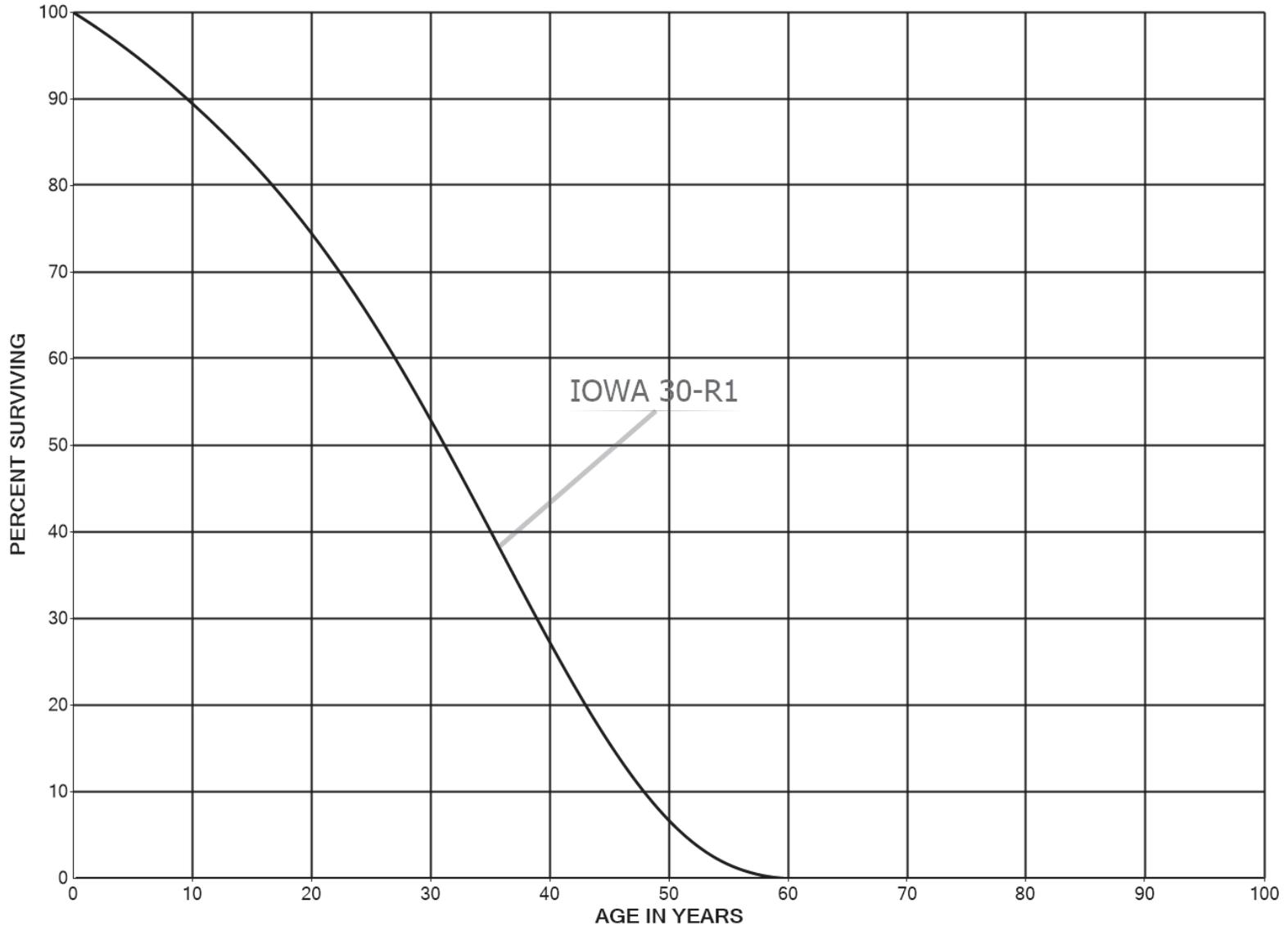


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 365.2 RIGHTS-OF-WAY  
SMOOTH SURVIVOR CURVE



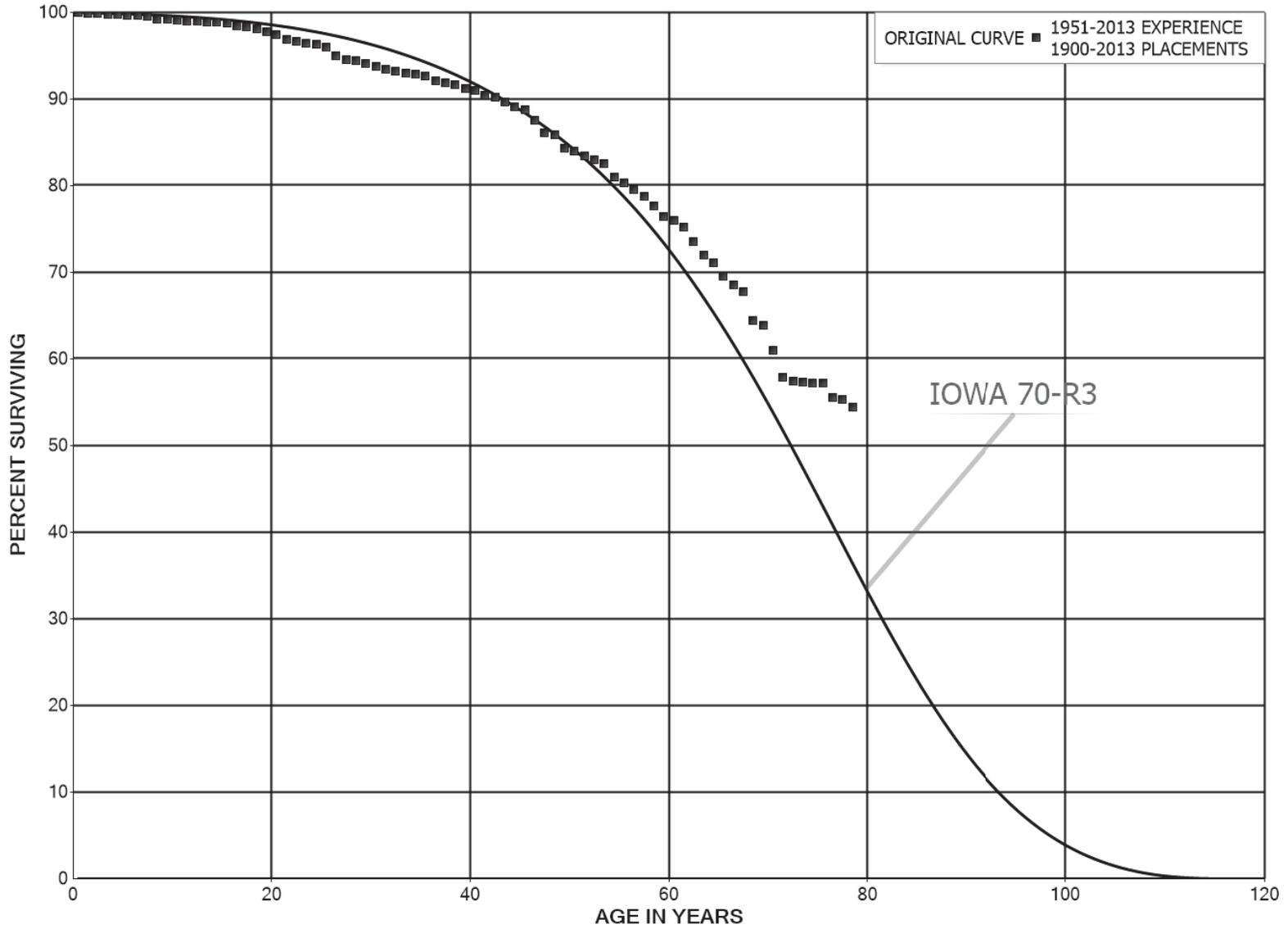


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 366 STRUCTURES AND IMPROVEMENTS  
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

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

UGI UTILITIES, INC. - GAS DIVISION

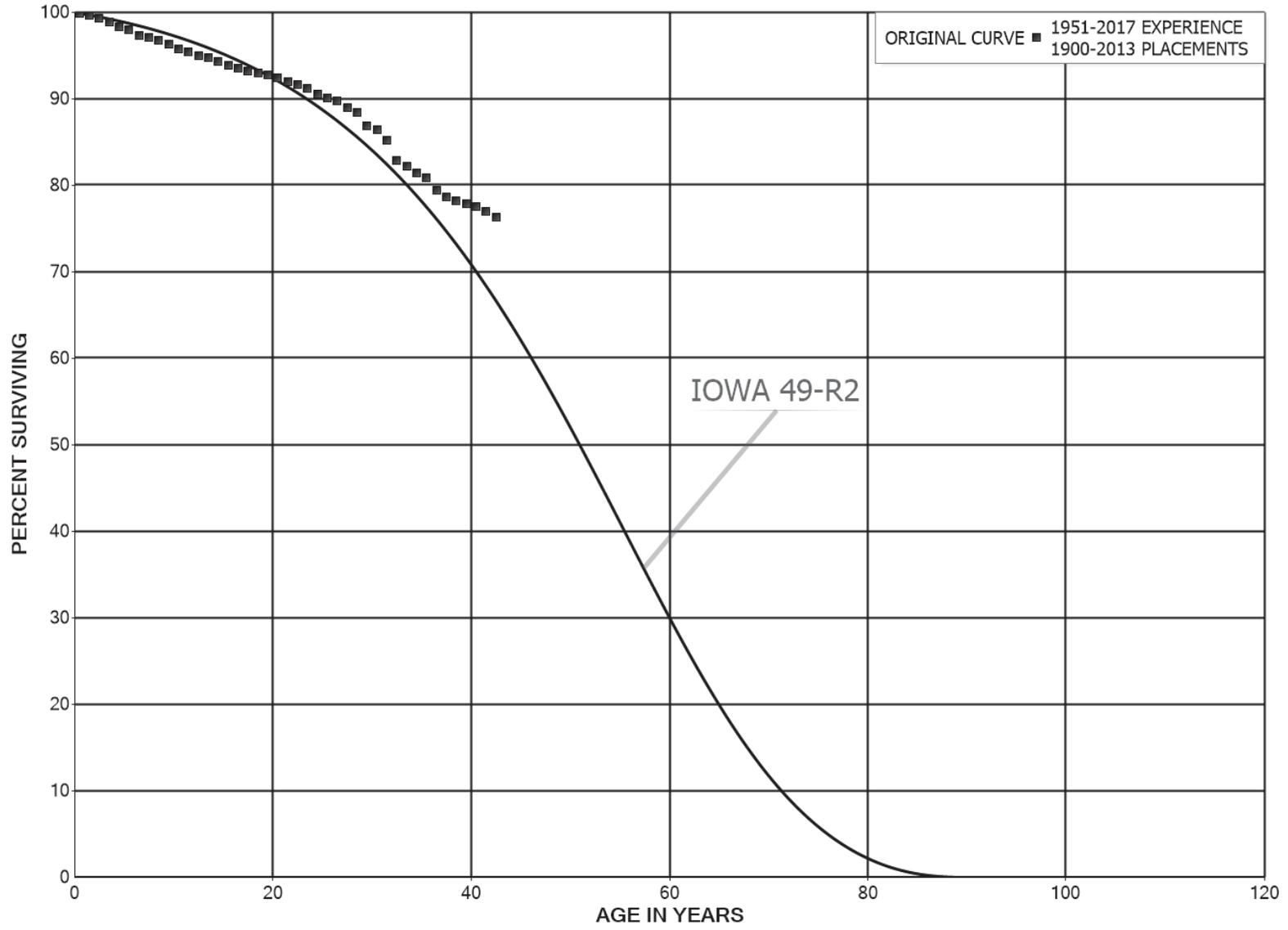
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

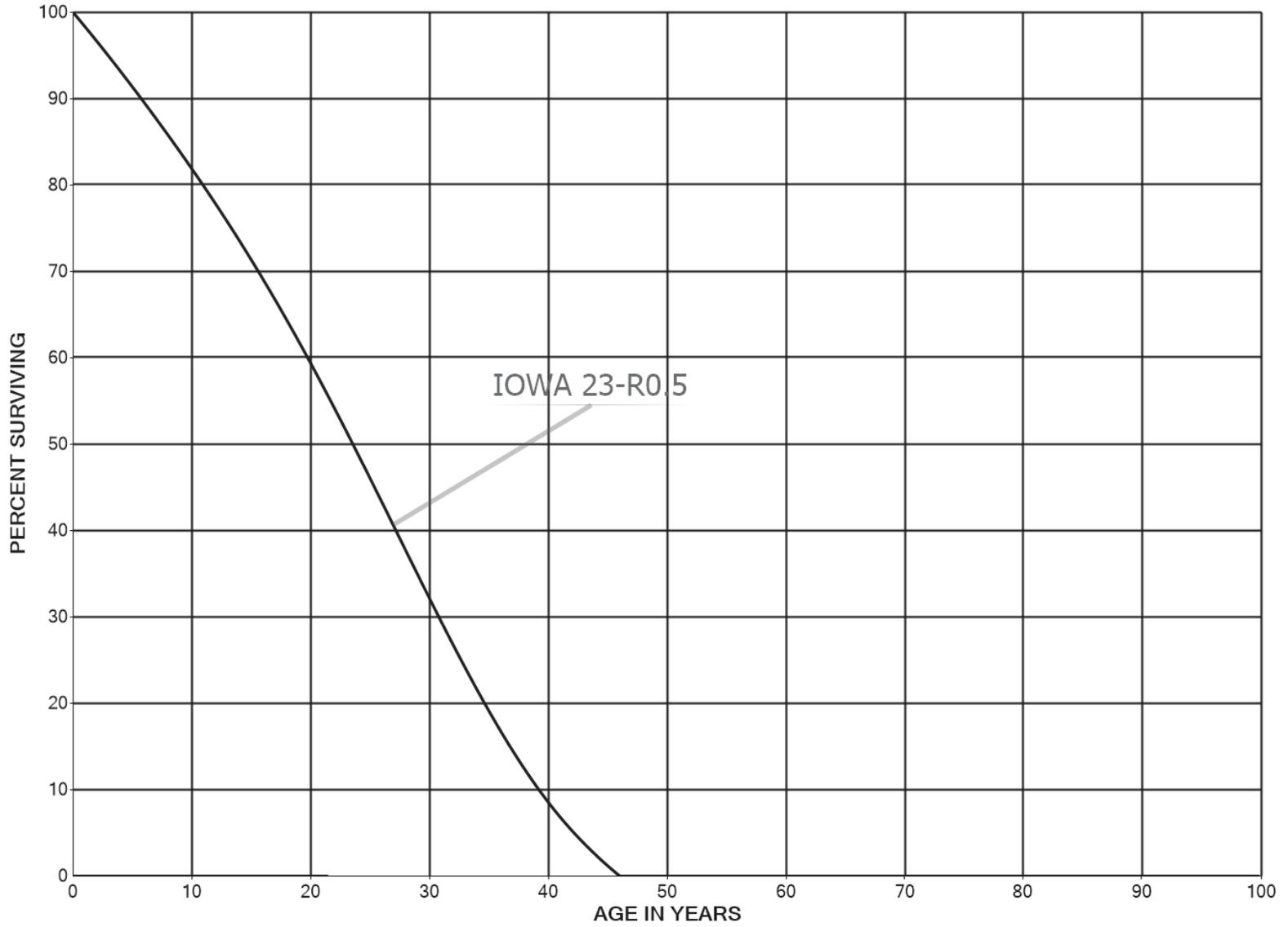
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

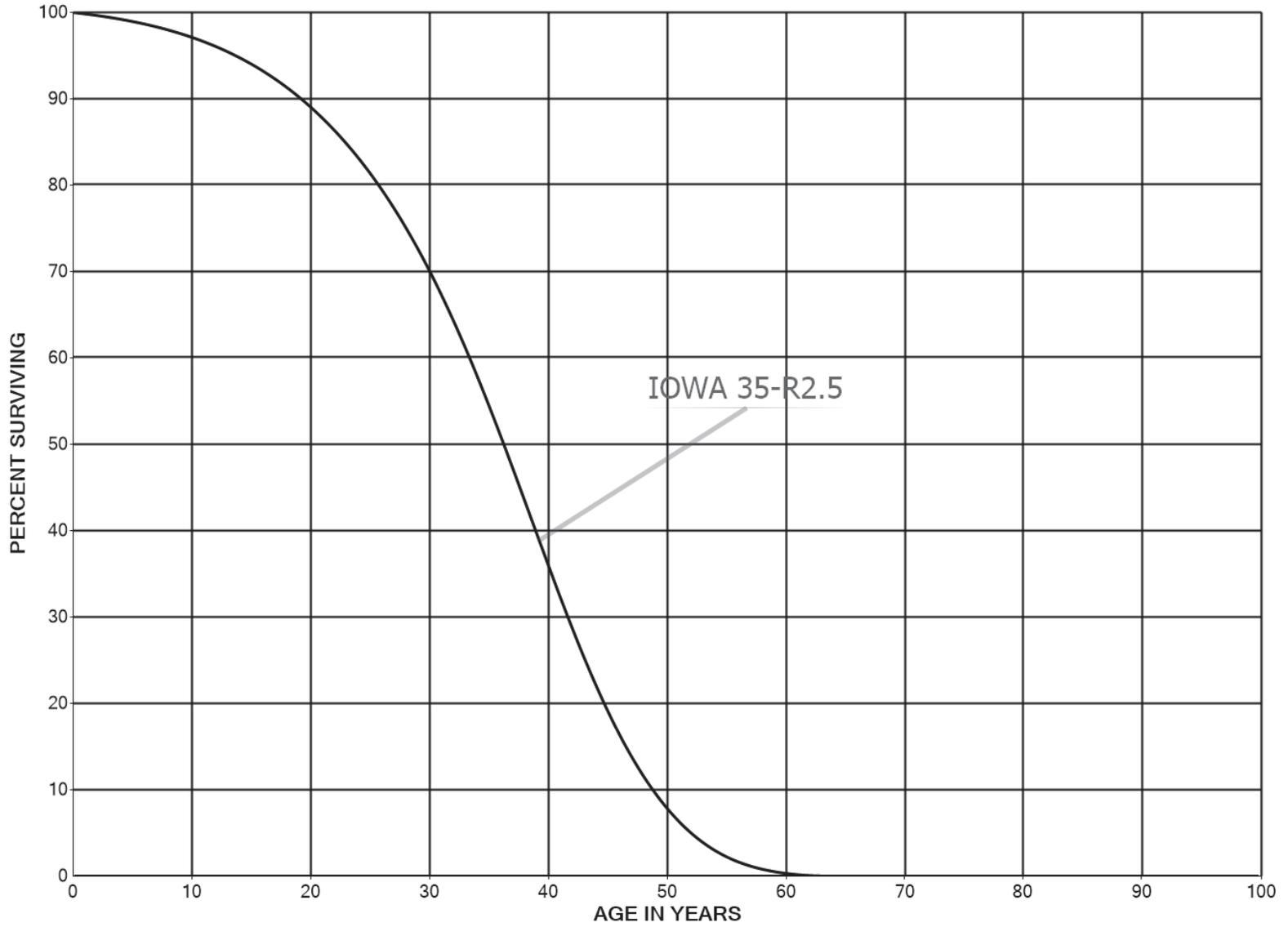


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 370 COMMUNICATION EQUIPMENT  
SMOOTH SURVIVOR CURVE



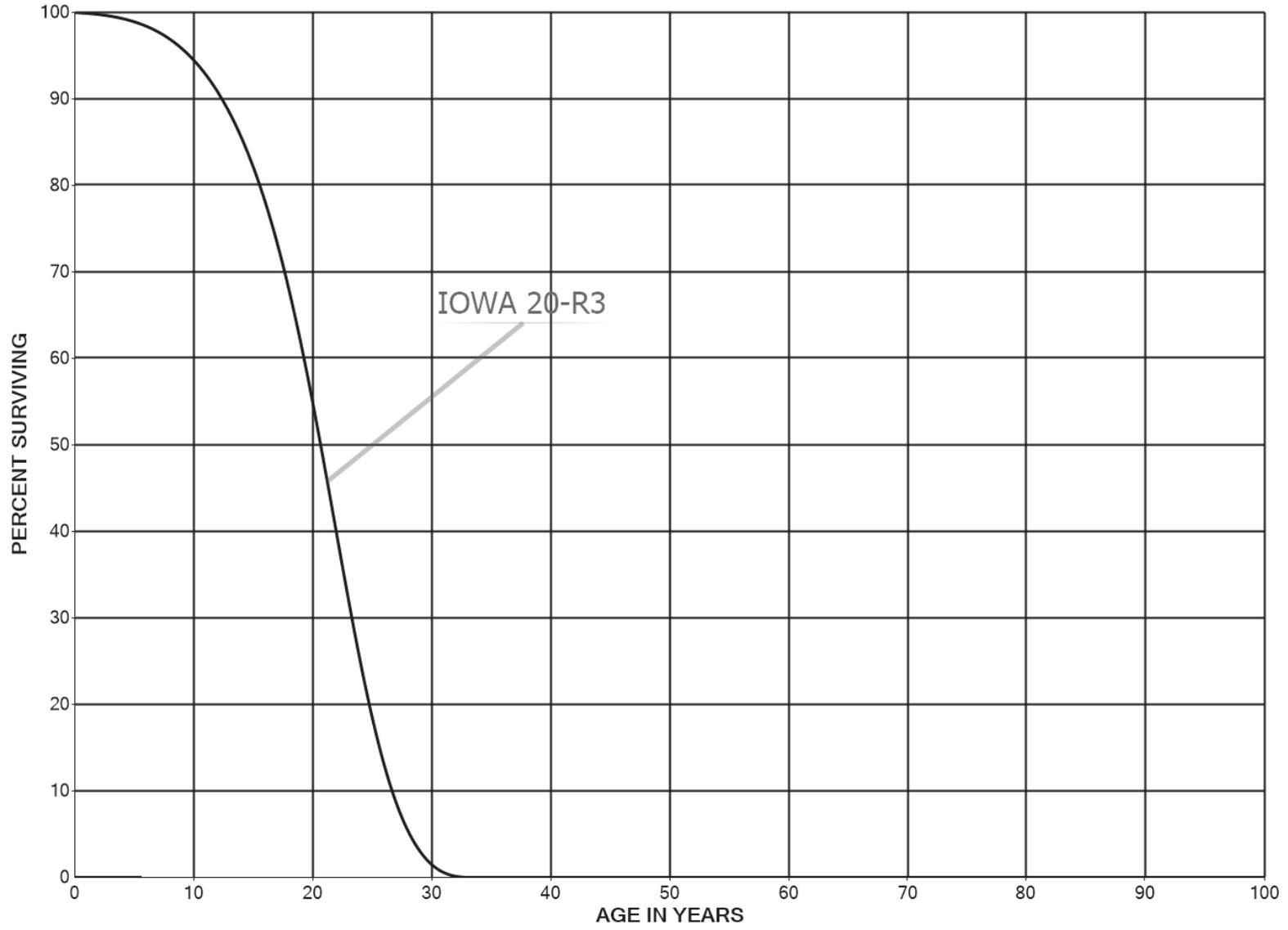


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 371 OTHER EQUIPMENT  
SMOOTH SURVIVOR CURVE



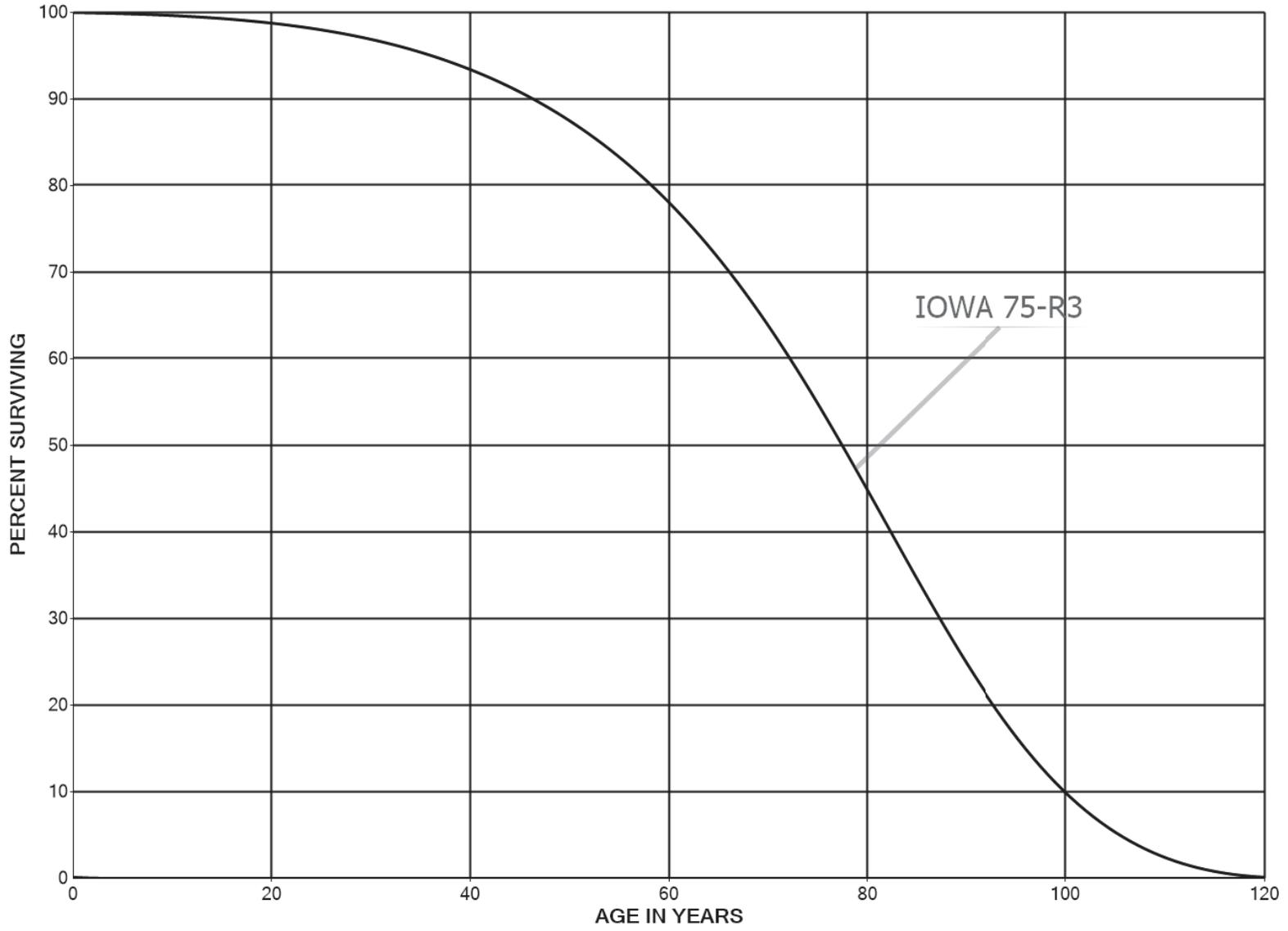


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 371.1 TESTING EQUIPMENT  
SMOOTH SURVIVOR CURVE



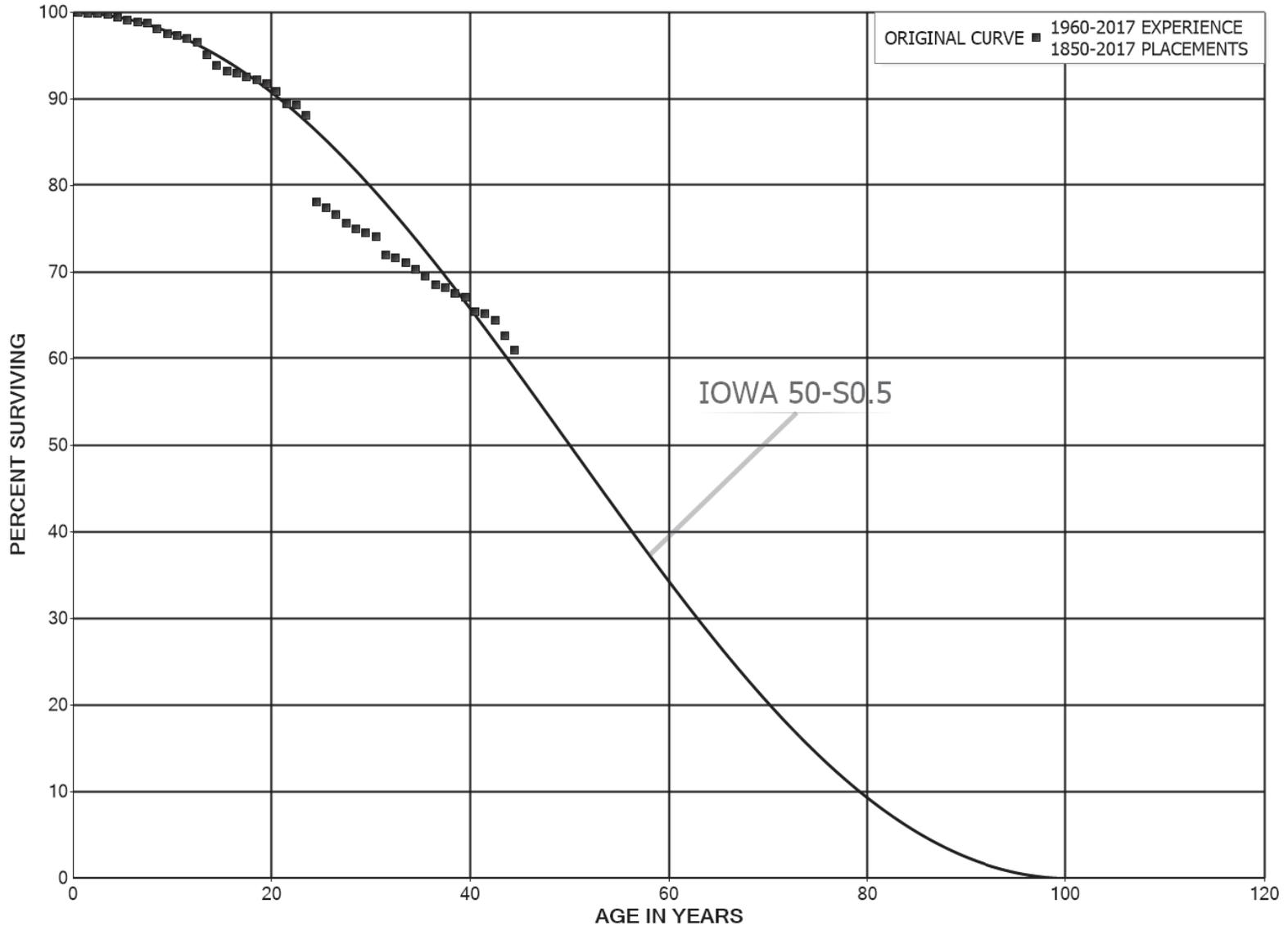


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 374.2 RIGHTS-OF-WAY  
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2017

EXPERIENCE BAND 1960-2017

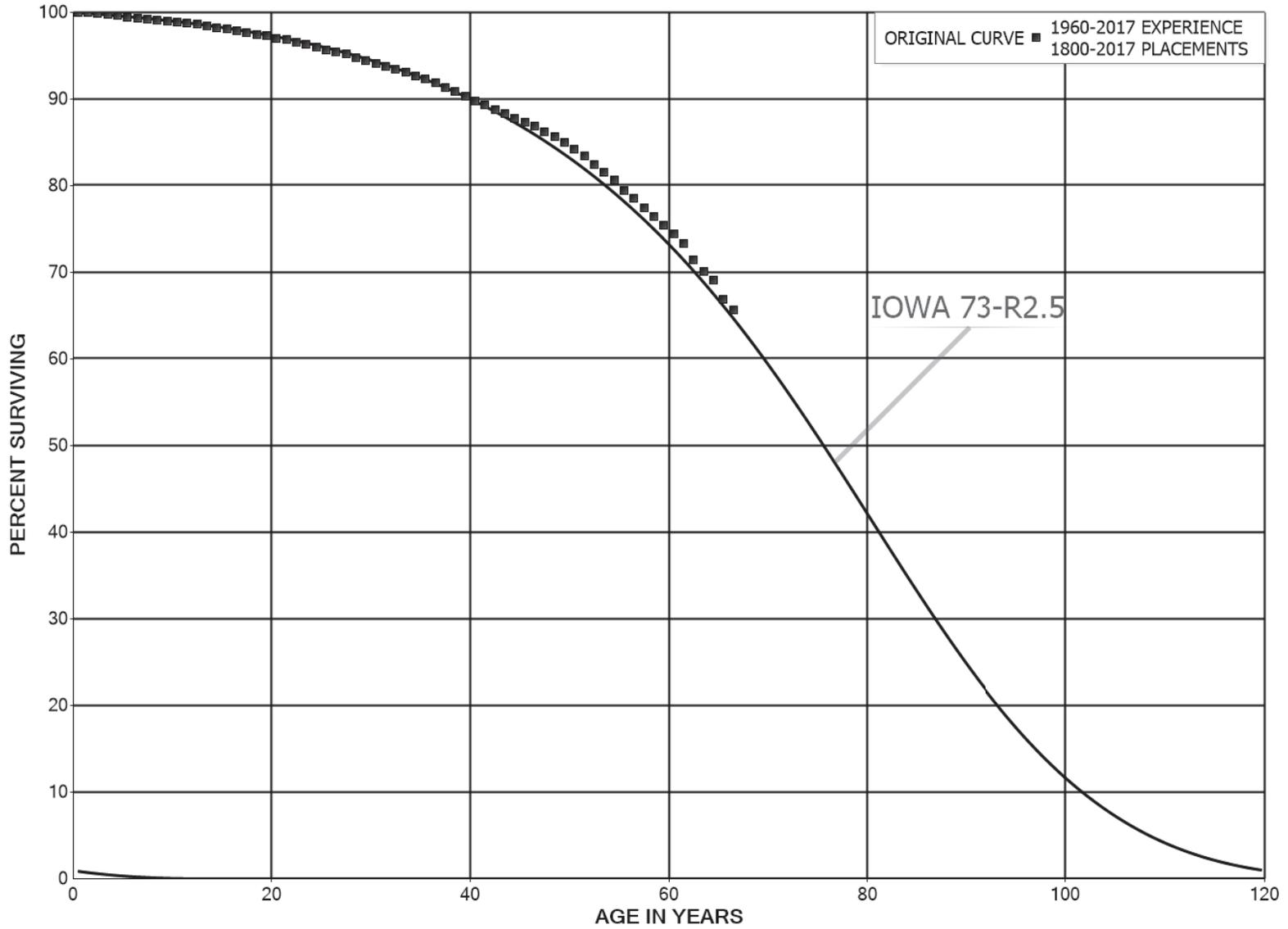
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8,996		0.0000	1.0000	16.77
120.5	8,817		0.0000	1.0000	16.77
121.5	8,817		0.0000	1.0000	16.77
122.5	6,256		0.0000	1.0000	16.77
123.5	6,256		0.0000	1.0000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

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

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1800-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1800-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1800-2017

EXPERIENCE BAND 1960-2017

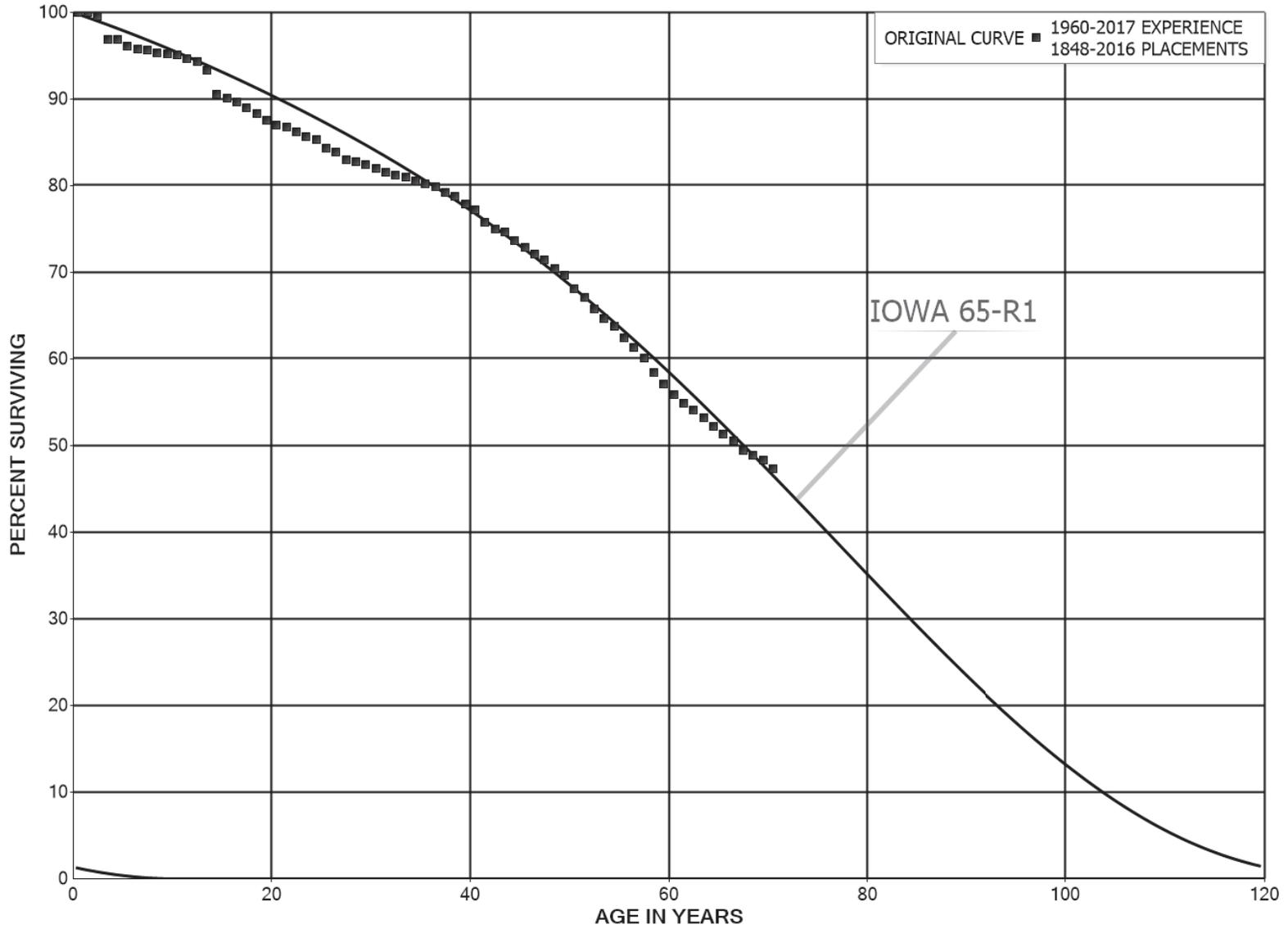
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	3,841	345	0.0897	0.9103	0.06
160.5	3,497	1,778	0.5086	0.4914	0.05
161.5	1,718	1,149	0.6685	0.3315	0.02
162.5	570	389	0.6824	0.3176	0.01
163.5	181	46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

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

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2016

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2016			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	244,060	8,970	0.0368	0.9632	11.41
120.5	230,887	8,611	0.0373	0.9627	10.99
121.5	213,312	10,709	0.0502	0.9498	10.58
122.5	197,630	12,248	0.0620	0.9380	10.05
123.5	184,192	6,880	0.0374	0.9626	9.42
124.5	174,430	5,275	0.0302	0.9698	9.07
125.5	167,780	5,680	0.0339	0.9661	8.80
126.5	158,677	7,867	0.0496	0.9504	8.50
127.5	148,344	6,389	0.0431	0.9569	8.08
128.5	140,647	7,636	0.0543	0.9457	7.73
129.5	130,463	6,025	0.0462	0.9538	7.31
130.5	124,312	5,200	0.0418	0.9582	6.97
131.5	115,451	3,206	0.0278	0.9722	6.68
132.5	111,275	4,076	0.0366	0.9634	6.50
133.5	107,016	4,334	0.0405	0.9595	6.26
134.5	100,933	5,217	0.0517	0.9483	6.00
135.5	94,066	3,138	0.0334	0.9666	5.69
136.5	89,433	7,746	0.0866	0.9134	5.50
137.5	81,157	5,166	0.0637	0.9363	5.03
138.5	75,836	4,507	0.0594	0.9406	4.71
139.5	69,784	3,168	0.0454	0.9546	4.43
140.5	65,319	8,832	0.1352	0.8648	4.23
141.5	55,331	2,997	0.0542	0.9458	3.66
142.5	52,156	11,480	0.2201	0.7799	3.46
143.5	40,674	7,782	0.1913	0.8087	2.70
144.5	29,398	2,140	0.0728	0.9272	2.18
145.5	24,478	1,894	0.0774	0.9226	2.02
146.5	22,133	2,525	0.1141	0.8859	1.87
147.5	17,393	1,435	0.0825	0.9175	1.65
148.5	15,814	882	0.0558	0.9442	1.52
149.5	14,679	392	0.0267	0.9733	1.43
150.5	14,045	113	0.0081	0.9919	1.39
151.5	13,932	1,042	0.0748	0.9252	1.38
152.5	12,775	1,224	0.0958	0.9042	1.28
153.5	11,551	1,024	0.0886	0.9114	1.16
154.5	10,527	1,120	0.1064	0.8936	1.05
155.5	9,407	410	0.0435	0.9565	0.94
156.5	8,998	1,399	0.1554	0.8446	0.90
157.5	5,478	512	0.0935	0.9065	0.76
158.5	4,966	1,175	0.2366	0.7634	0.69

UGI UTILITIES, INC. - GAS DIVISION

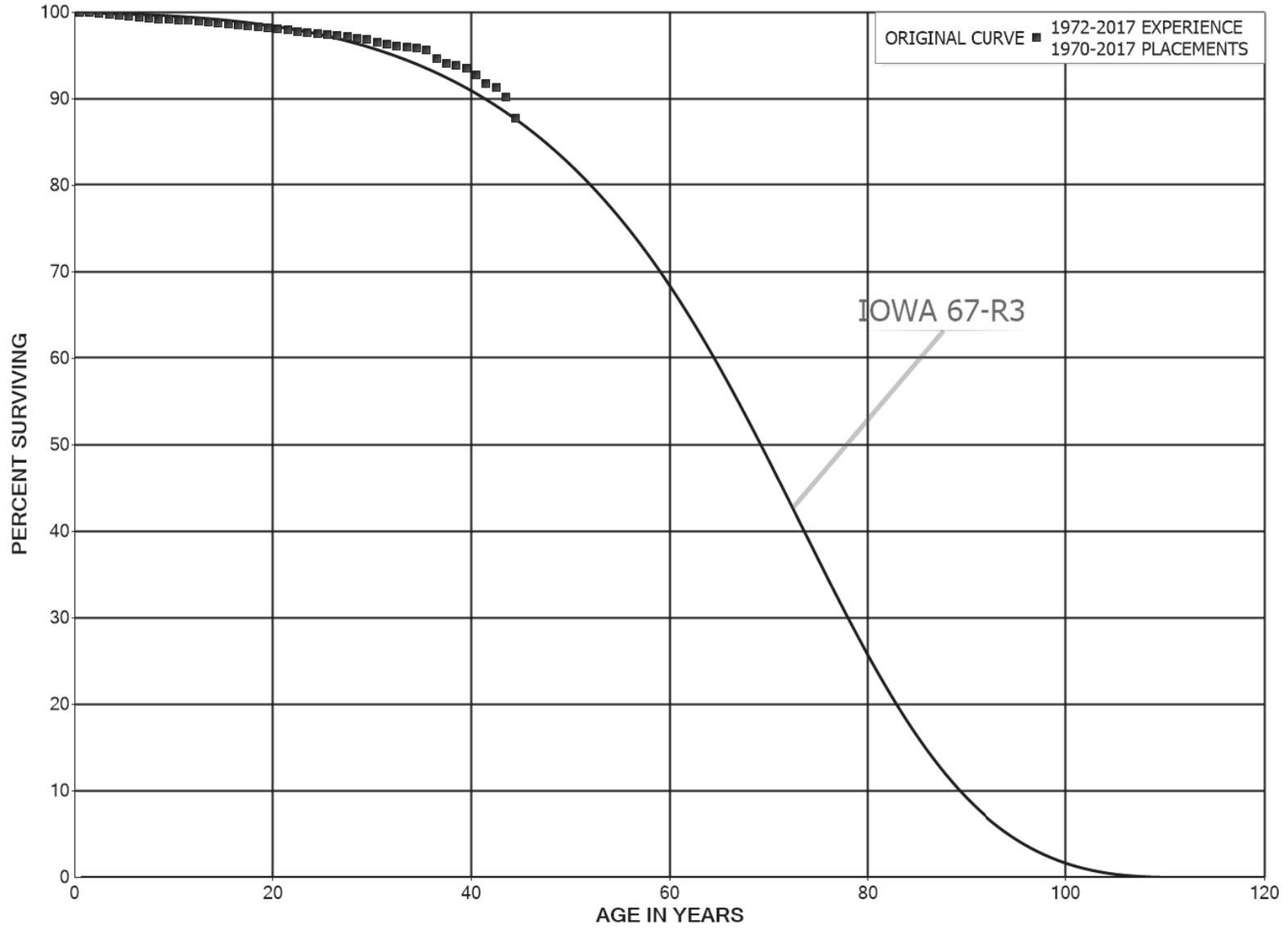
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017

EXPERIENCE BAND 1972-2017

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

UGI UTILITIES, INC. - GAS DIVISION

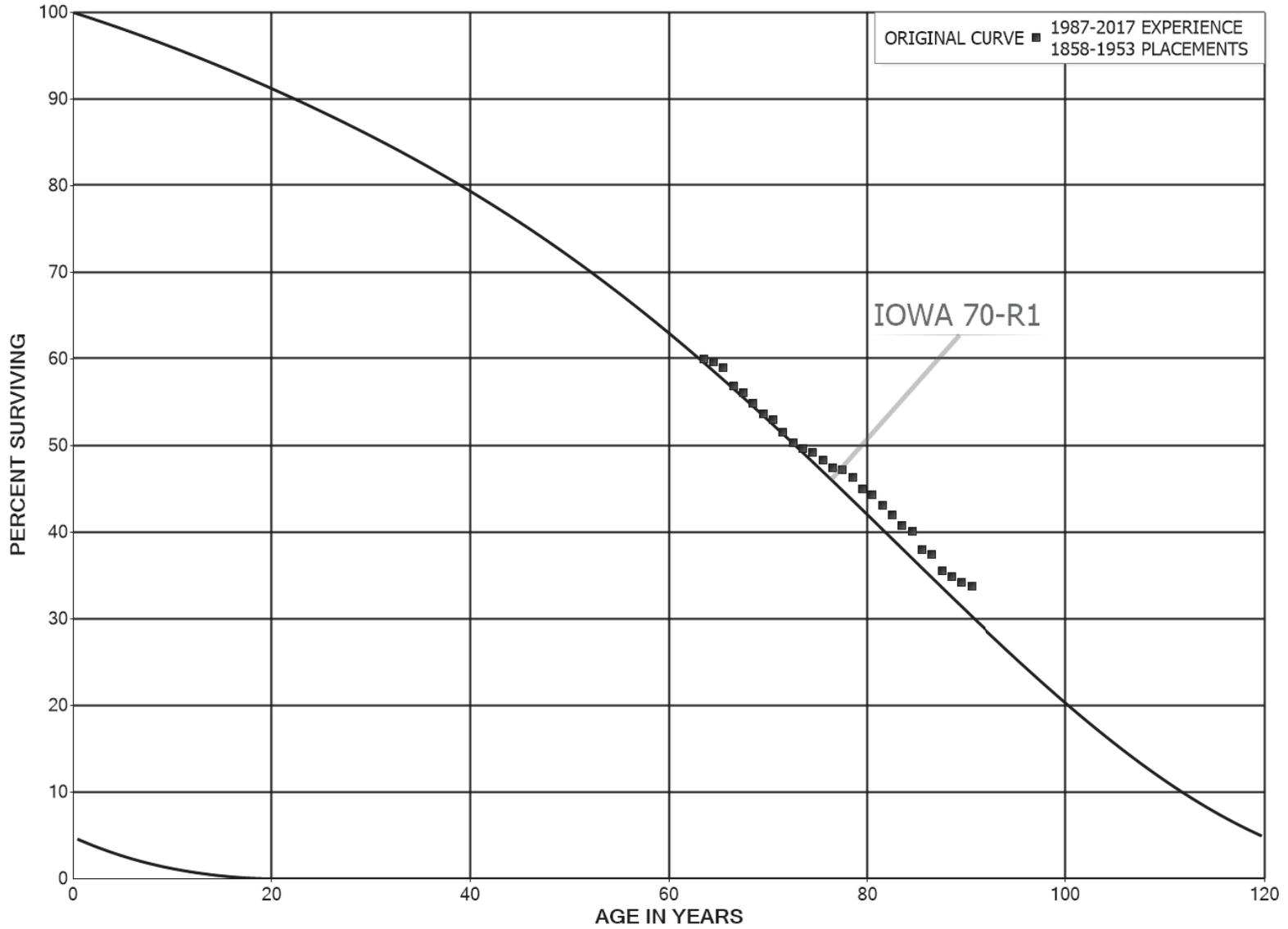
ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

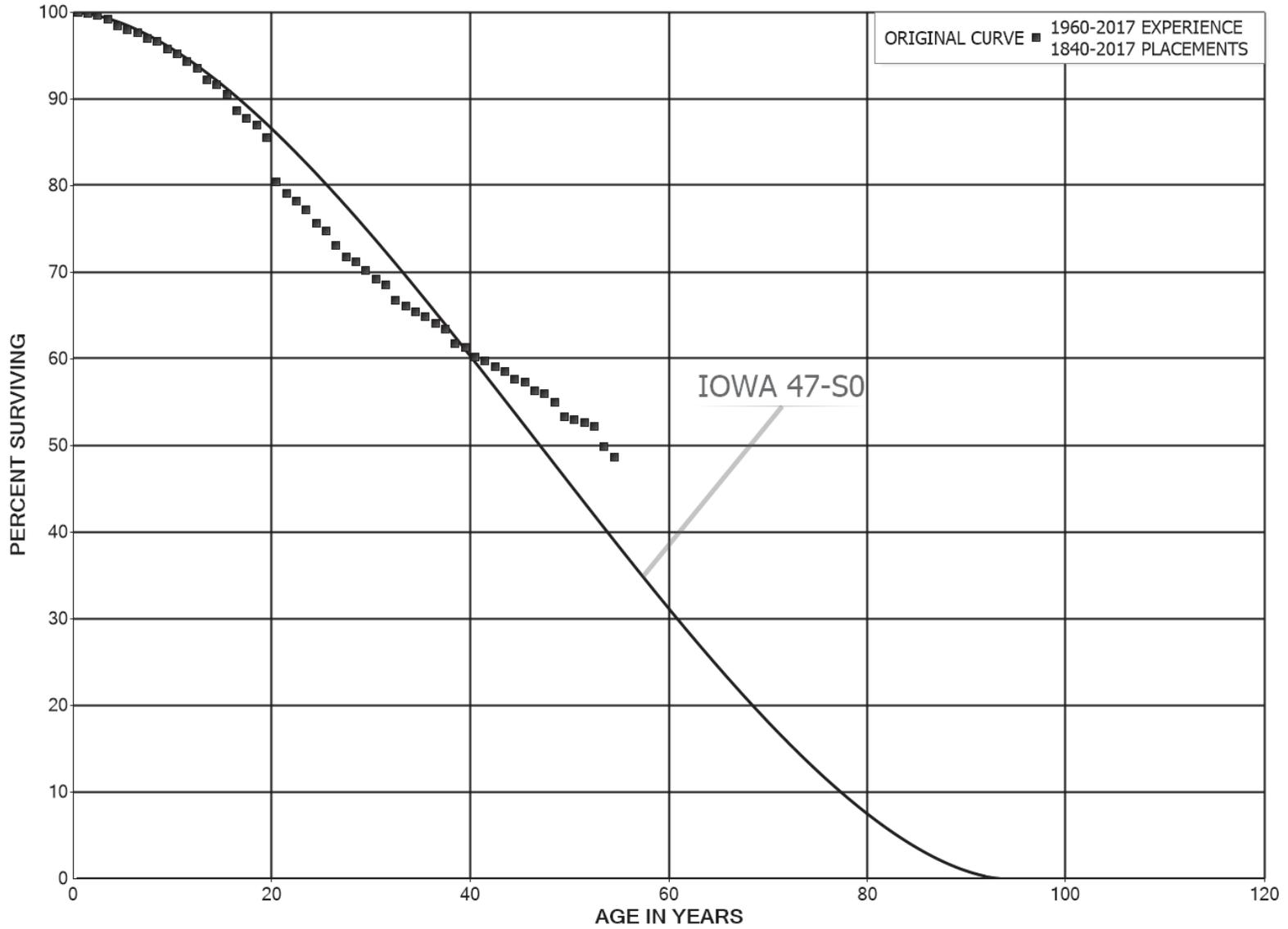
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

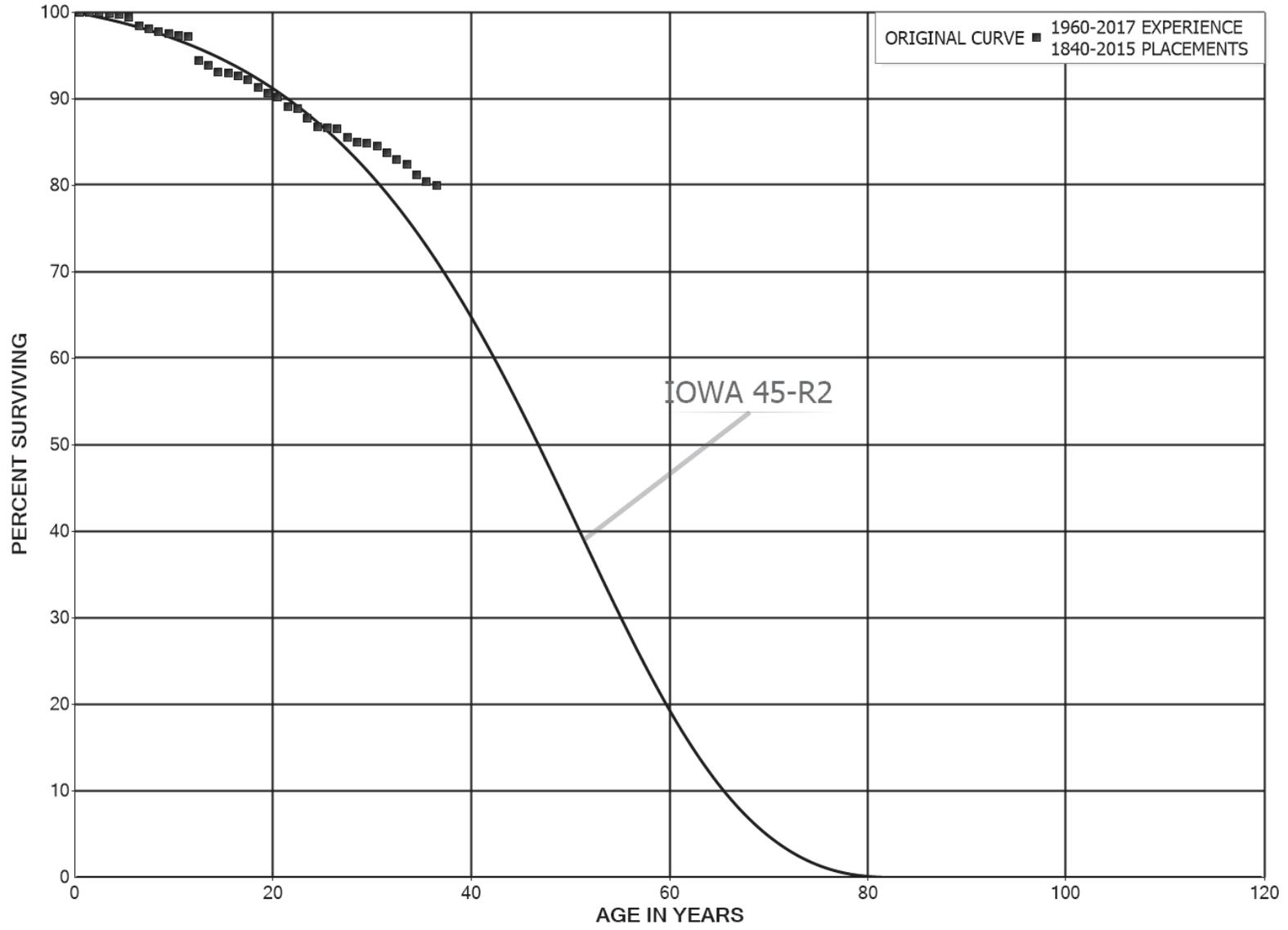
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2015

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

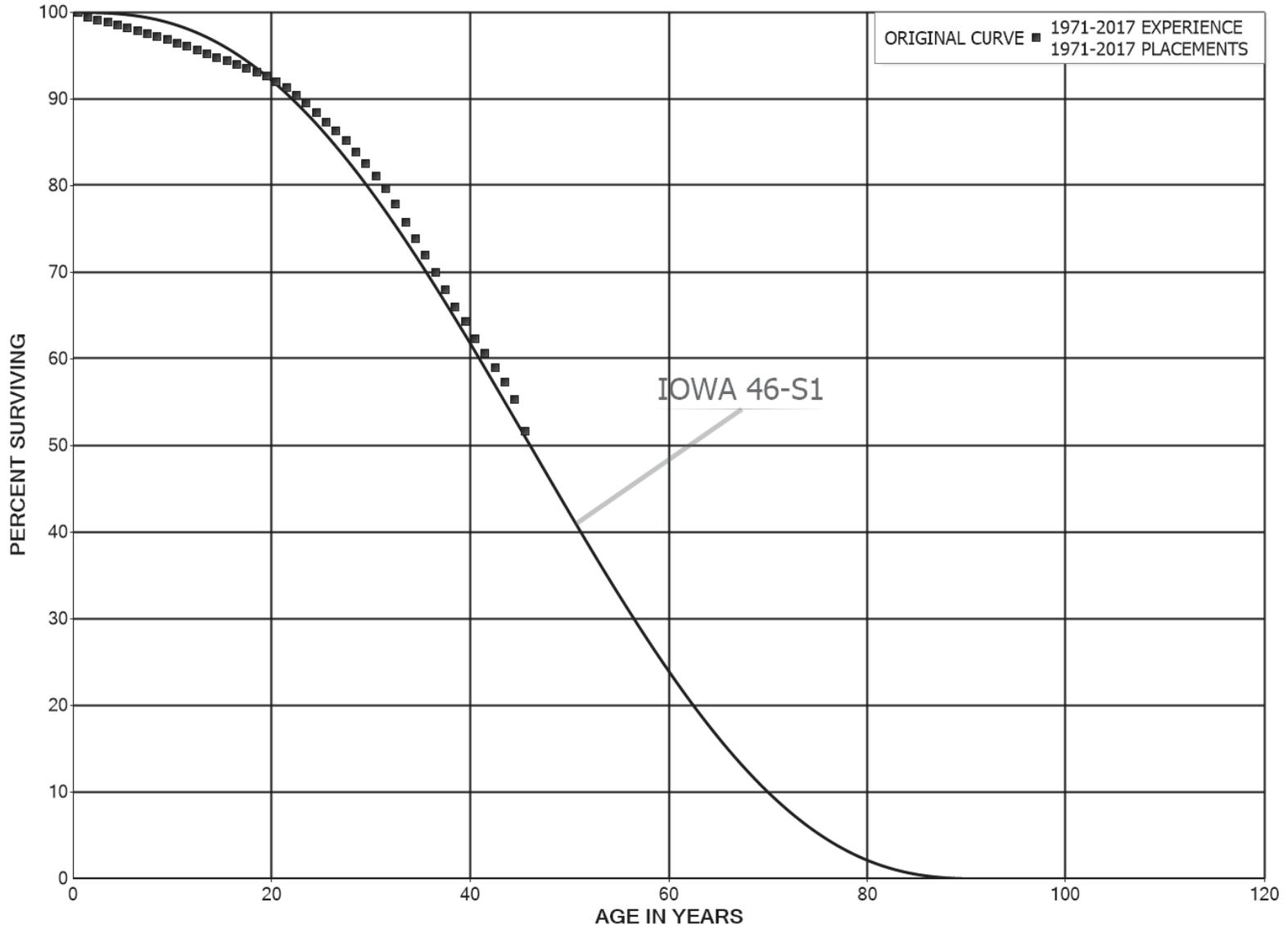
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017

EXPERIENCE BAND 1971-2017

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

UGI UTILITIES, INC. - GAS DIVISION

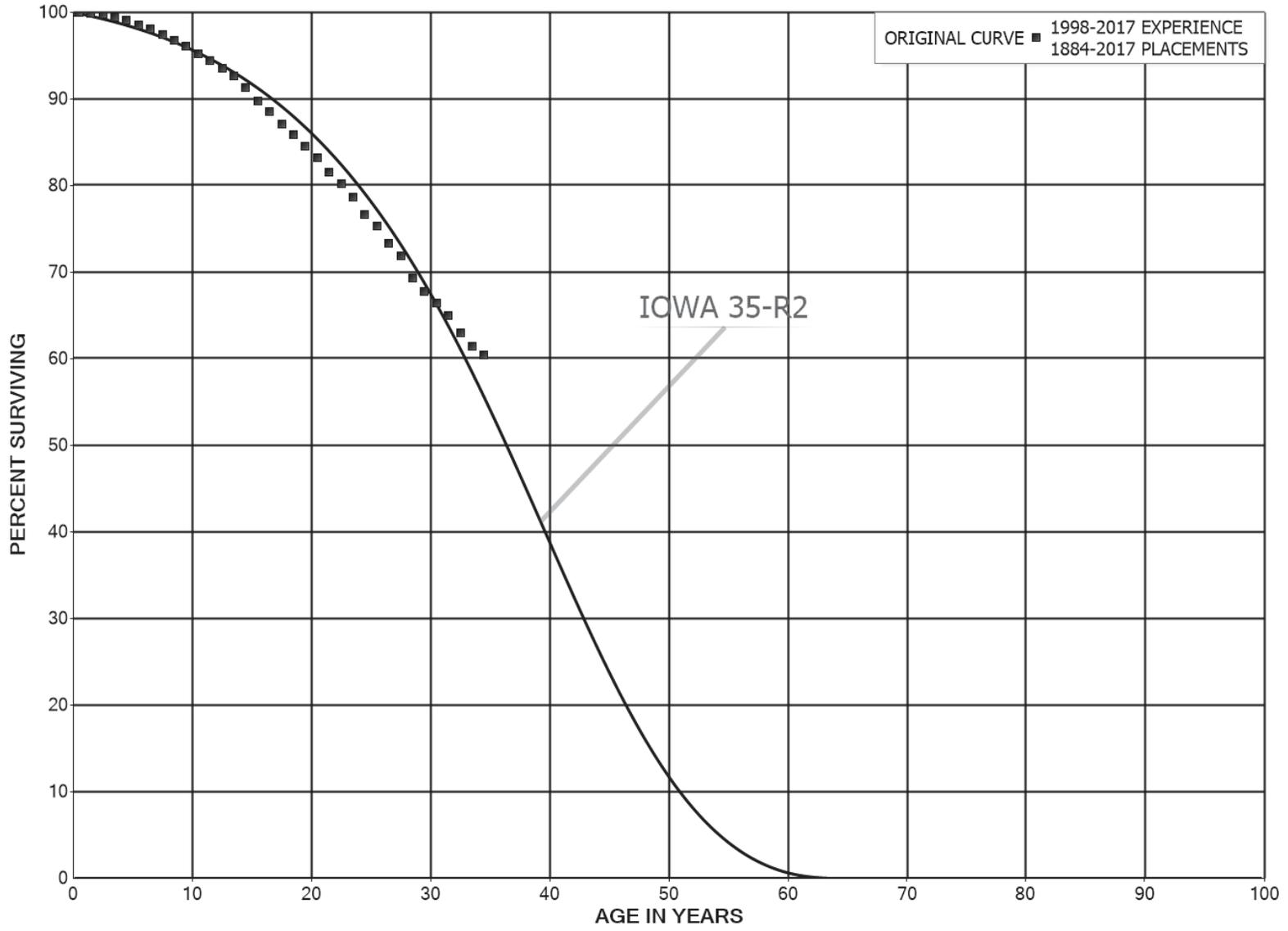
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1998-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1998-2017

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

UGI UTILITIES, INC. - GAS DIVISION

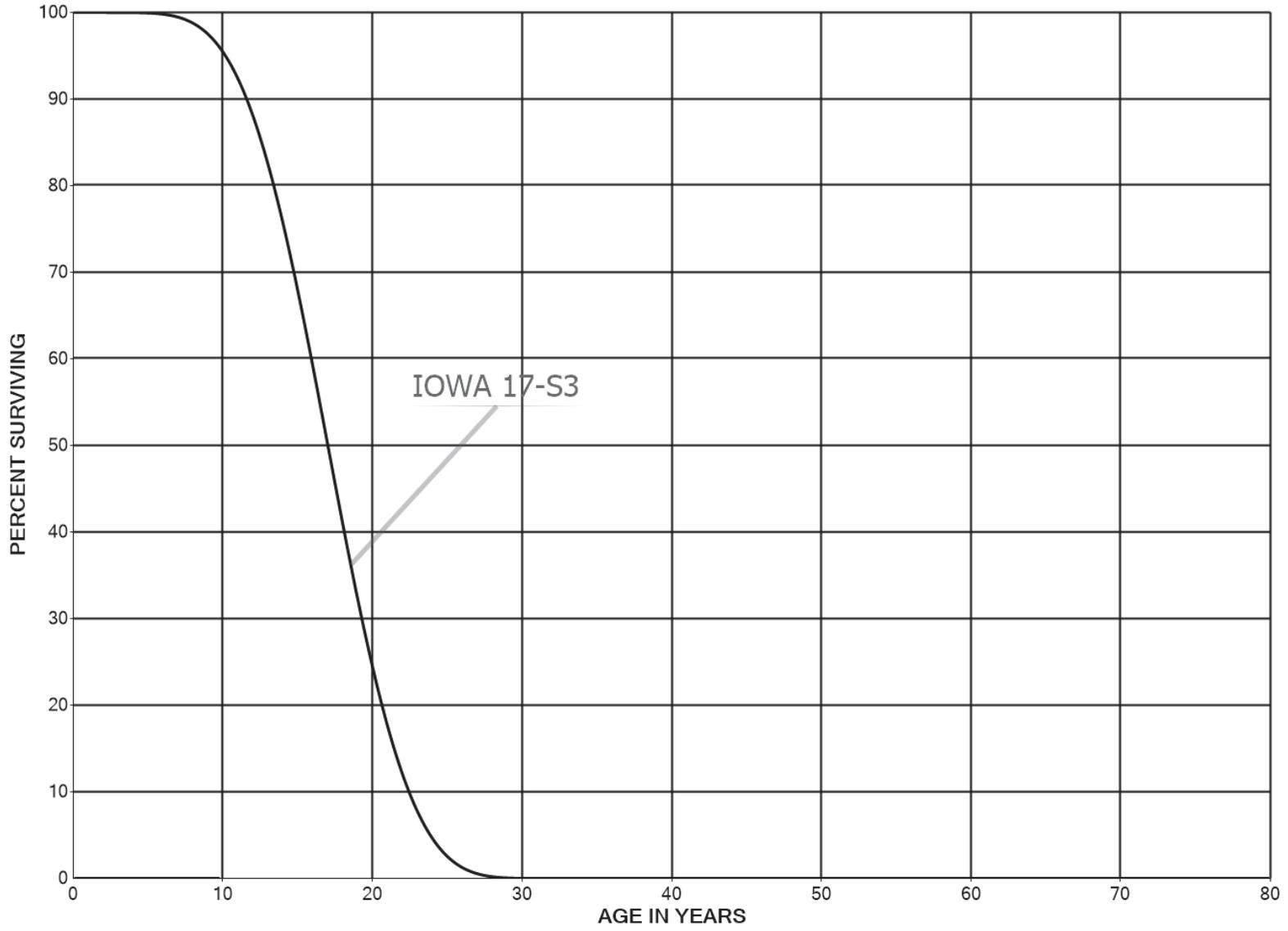
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

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

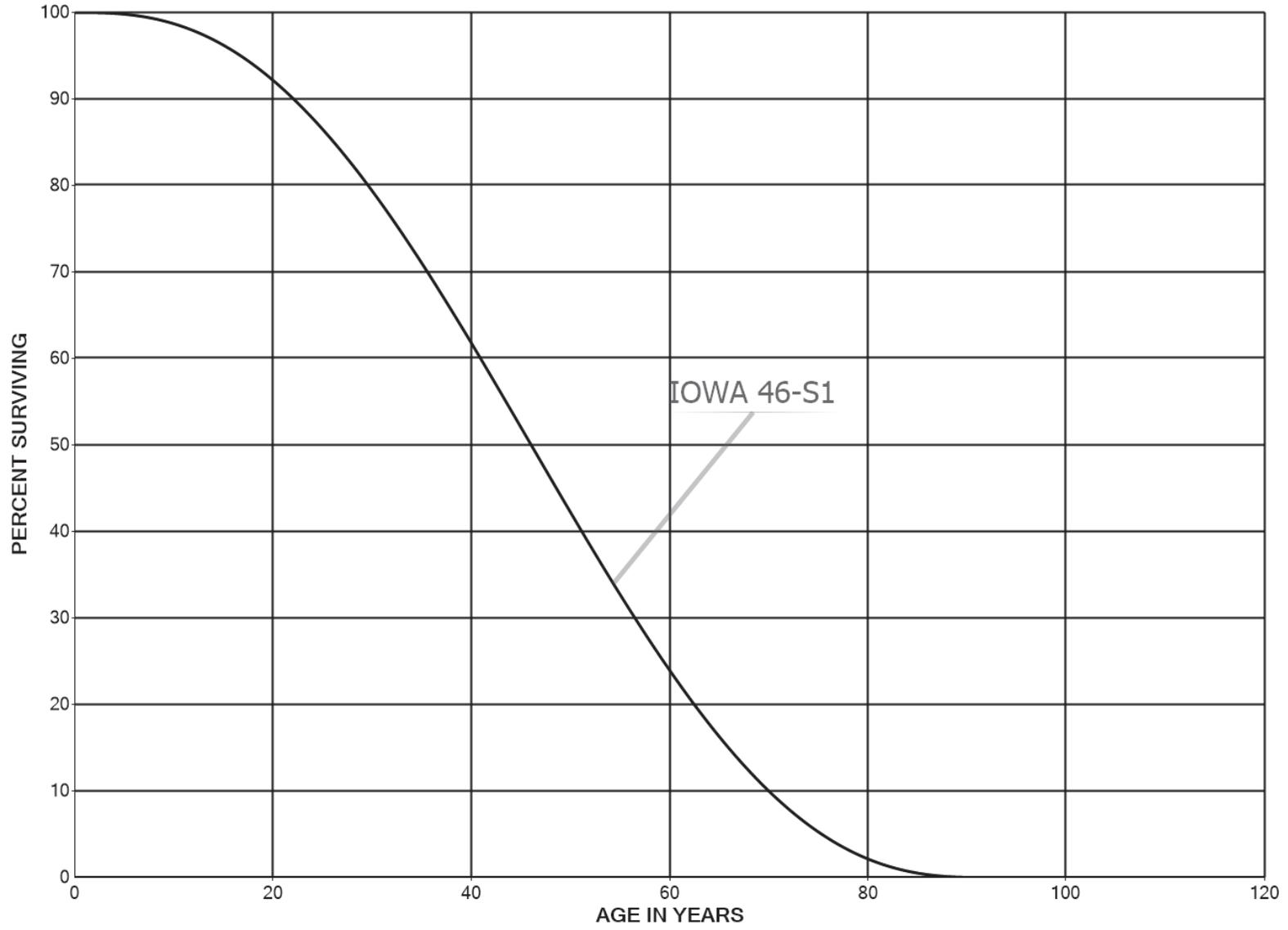


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 381.1 METERS - ERTS  
SMOOTH SURVIVOR CURVE



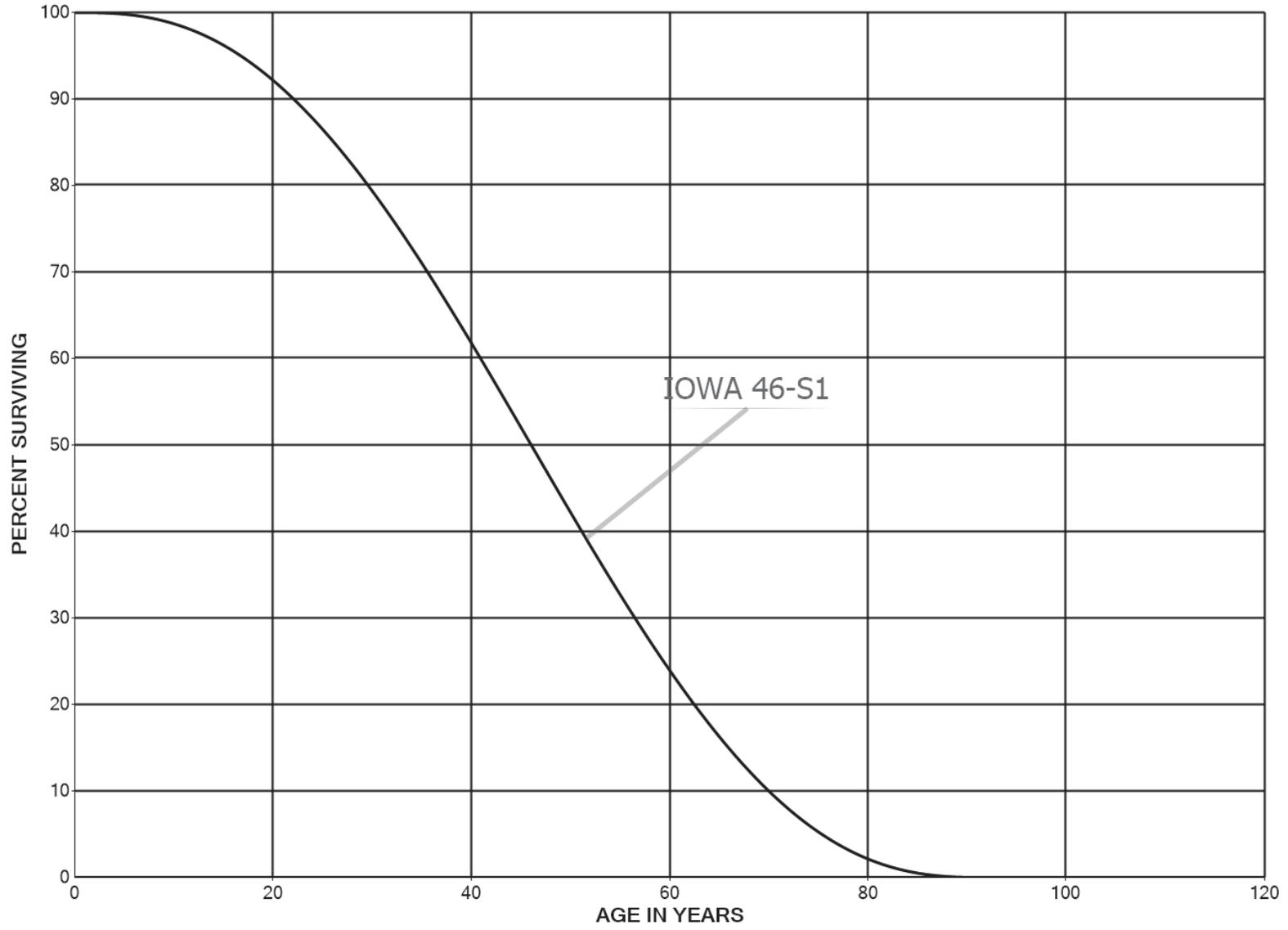


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 382 METER INSTALLATIONS  
SMOOTH SURVIVOR CURVE



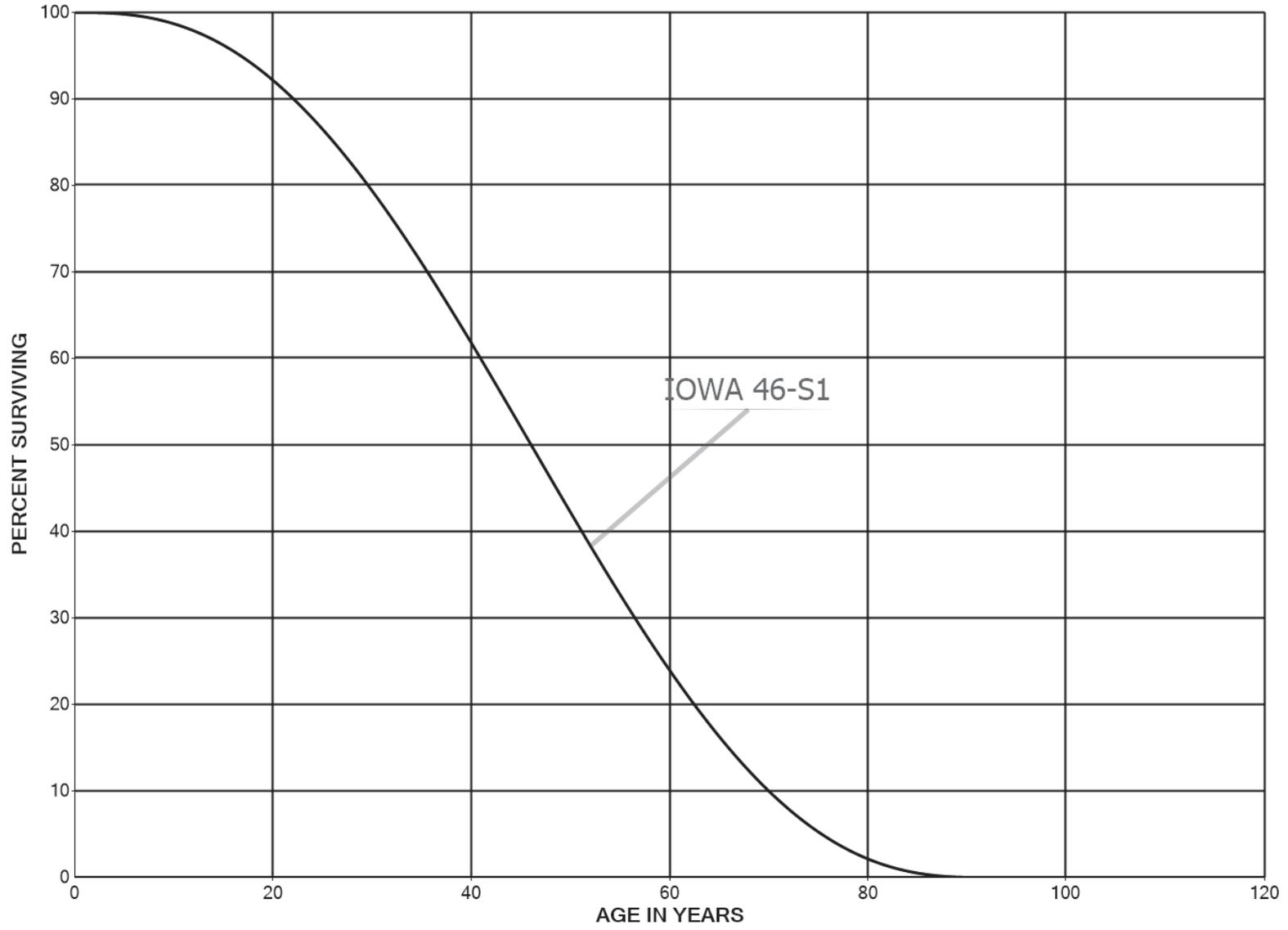


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 383 HOUSE REGULATORS  
SMOOTH SURVIVOR CURVE



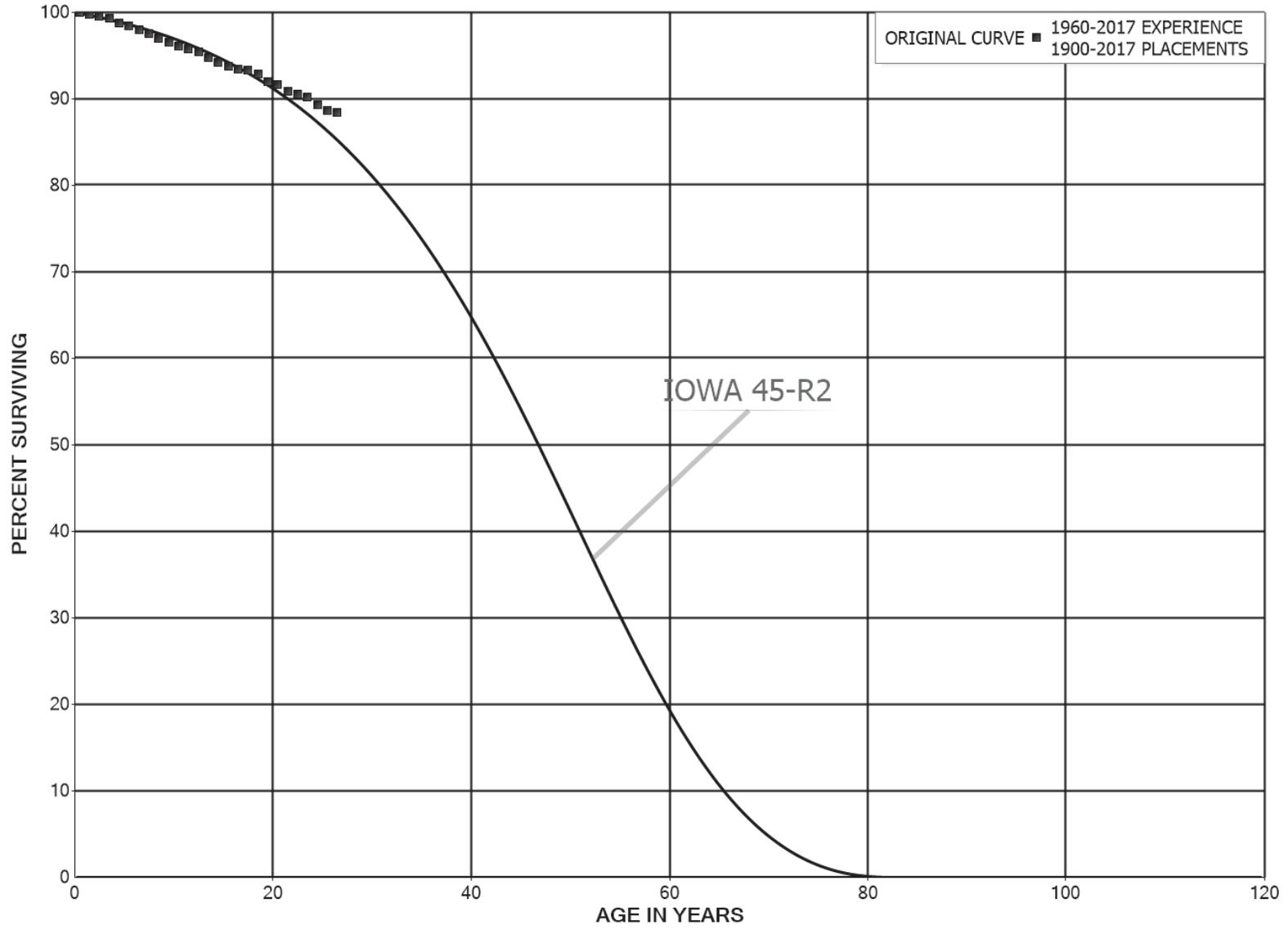


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS  
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

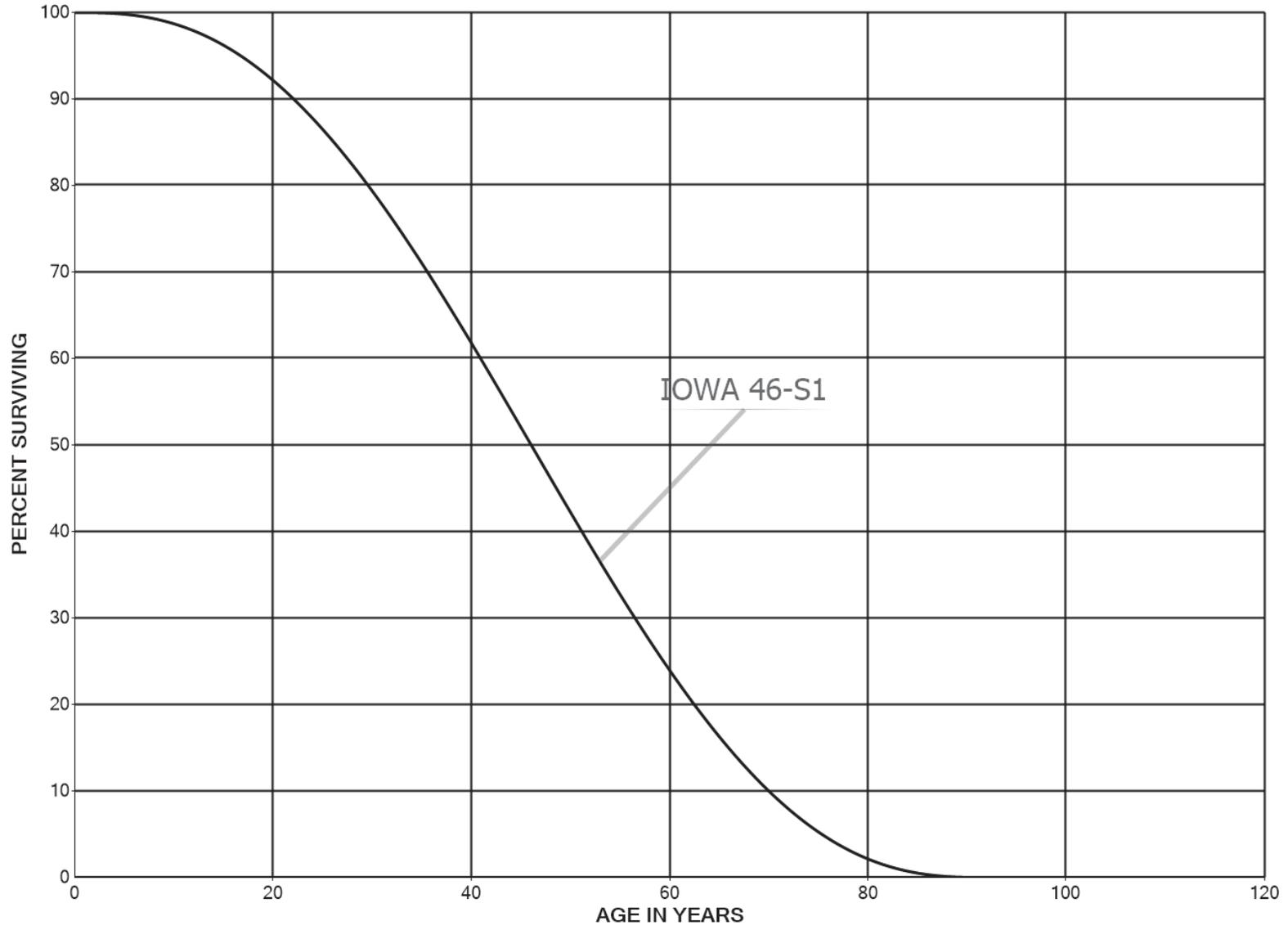
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

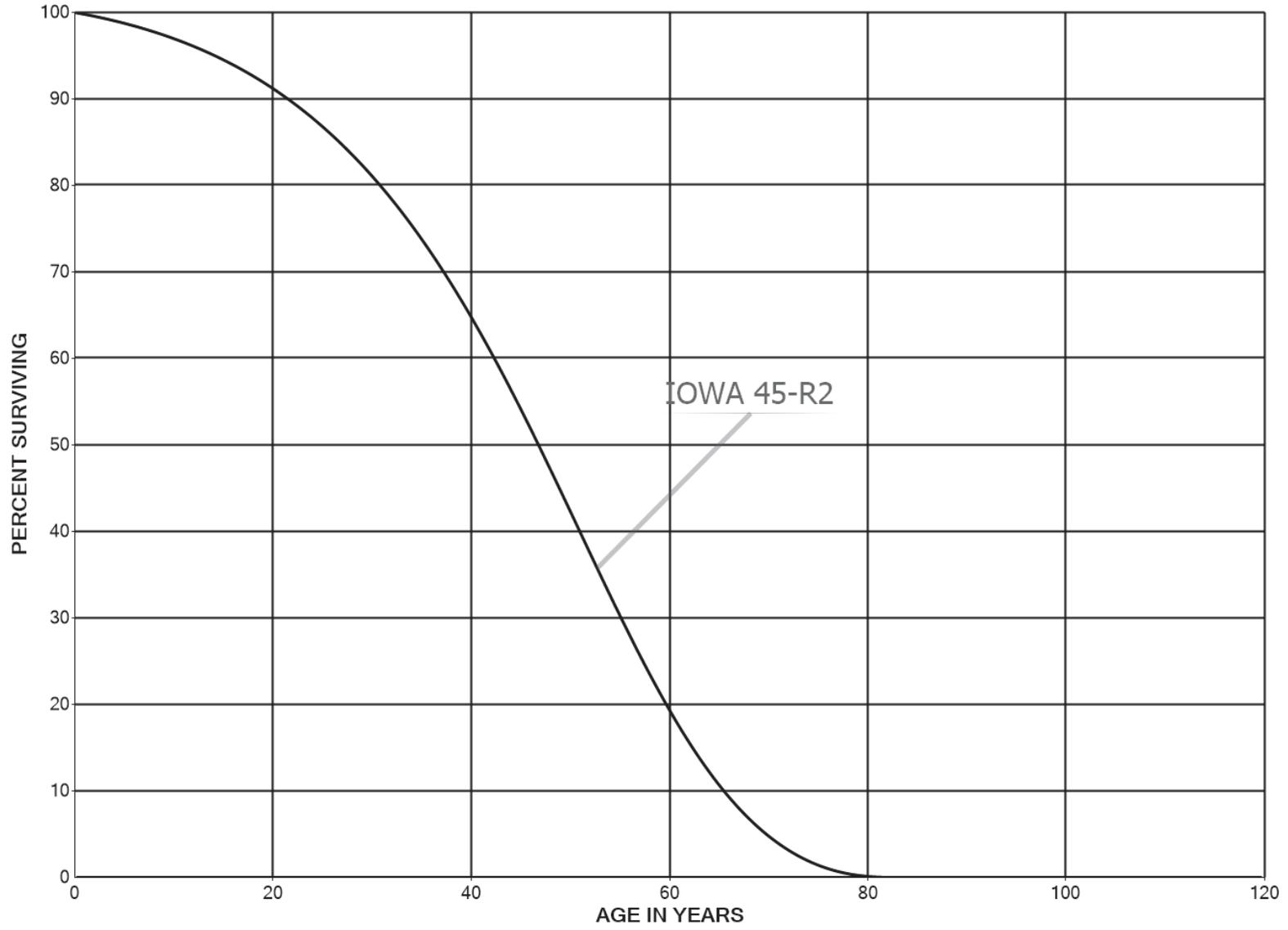


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES  
SMOOTH SURVIVOR CURVE



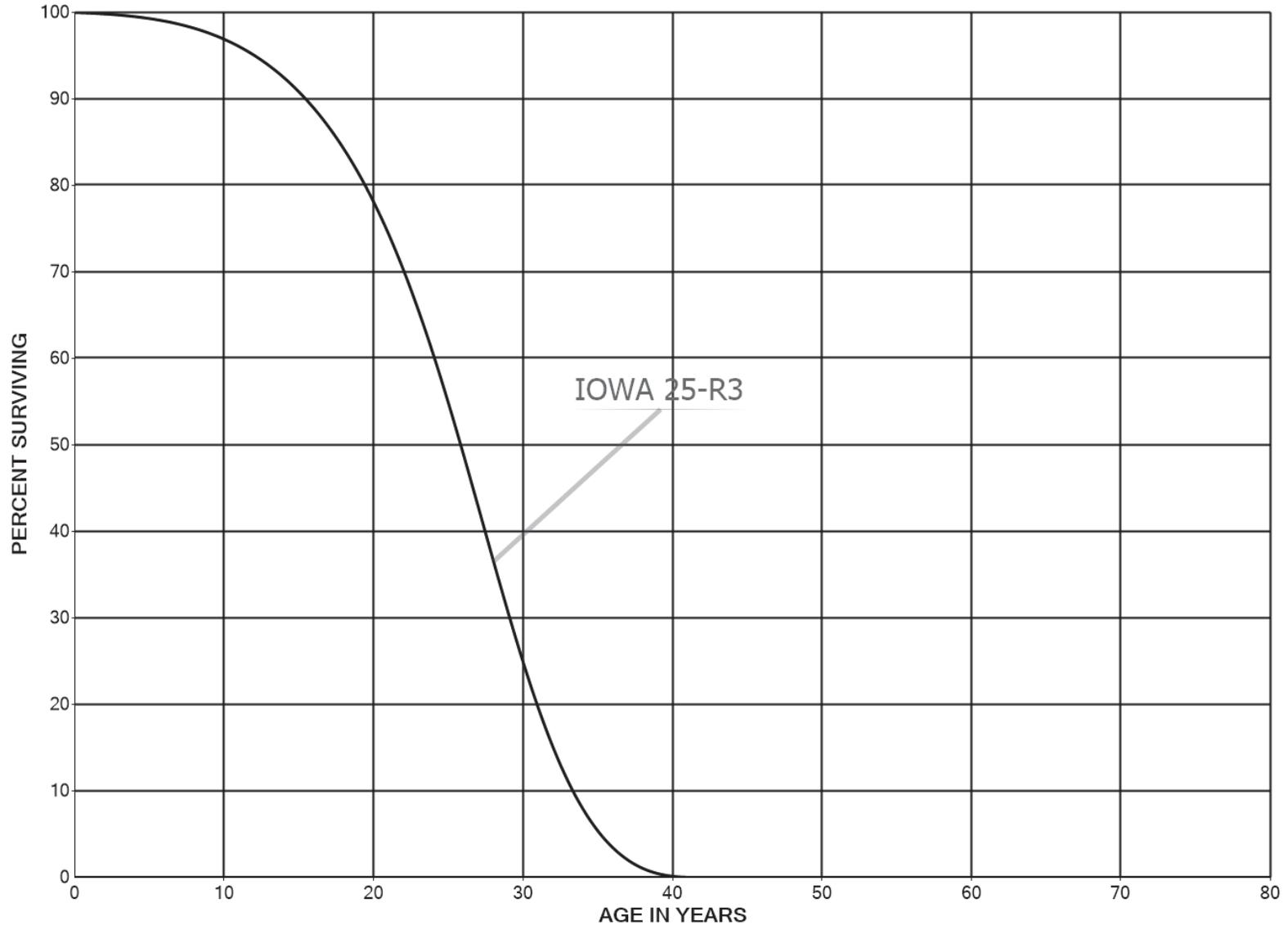


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS  
SMOOTH SURVIVOR CURVE



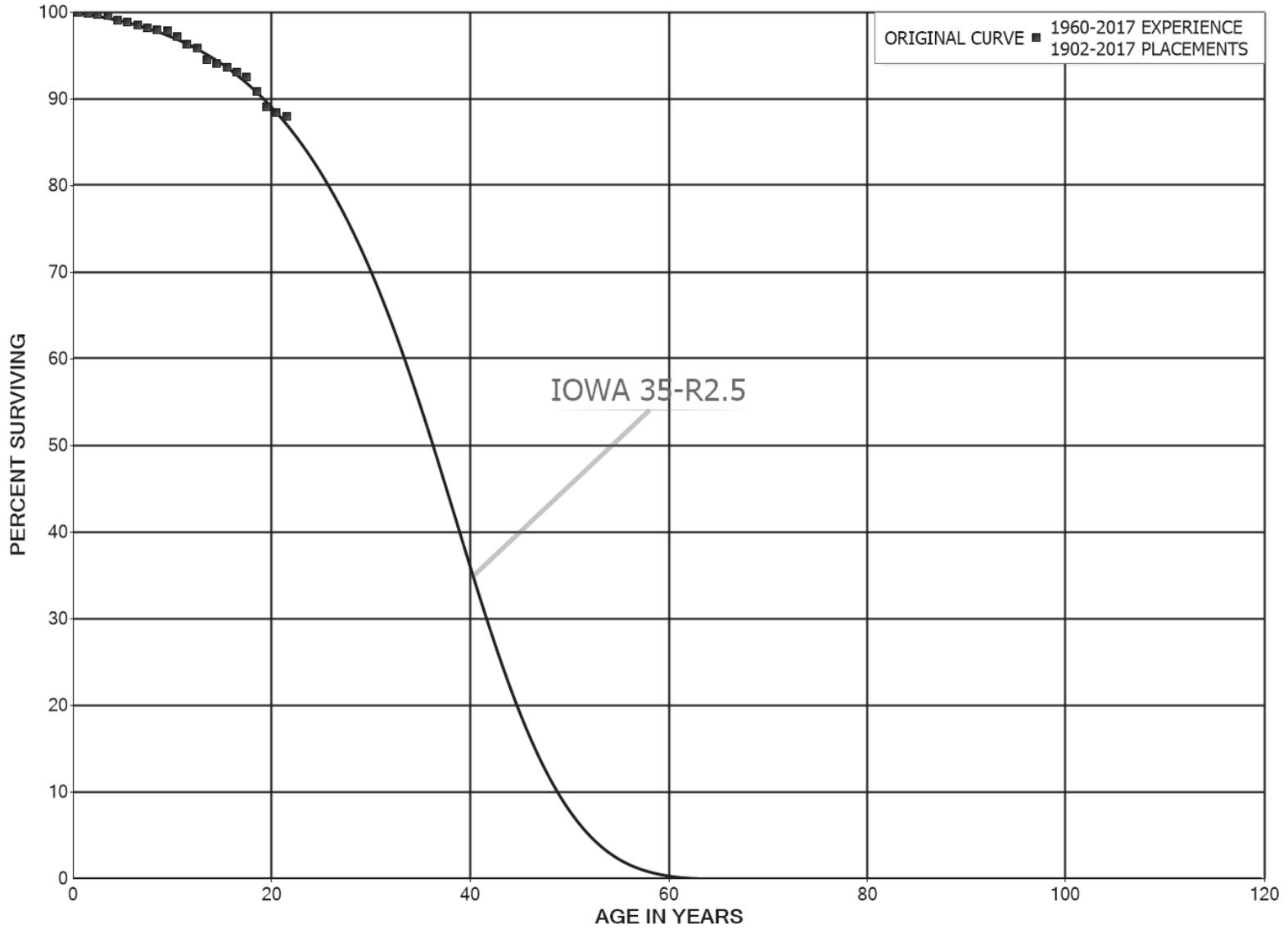


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS  
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

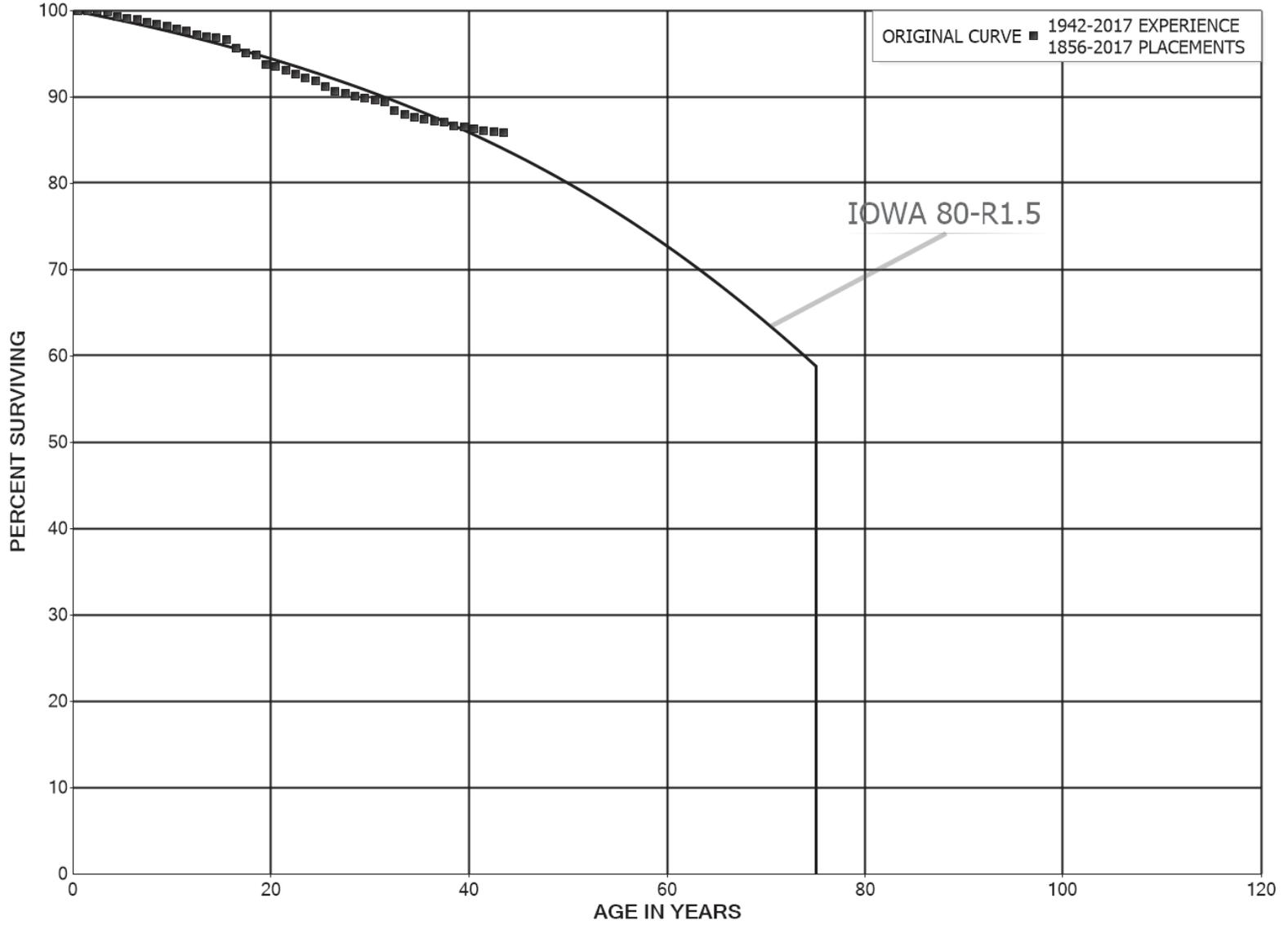
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2017

EXPERIENCE BAND 1942-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2017

EXPERIENCE BAND 1942-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

UGI UTILITIES, INC. - GAS DIVISION

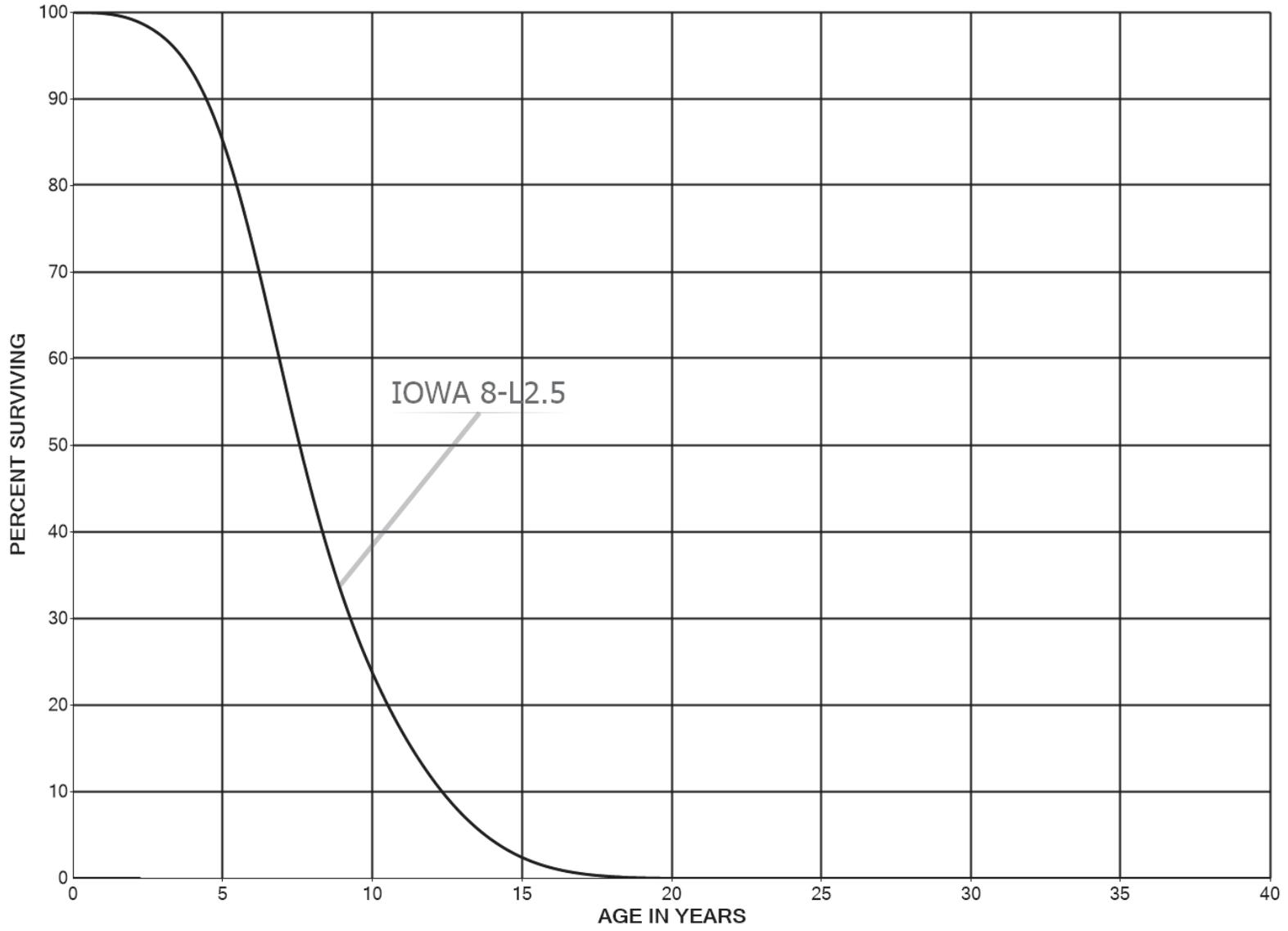
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

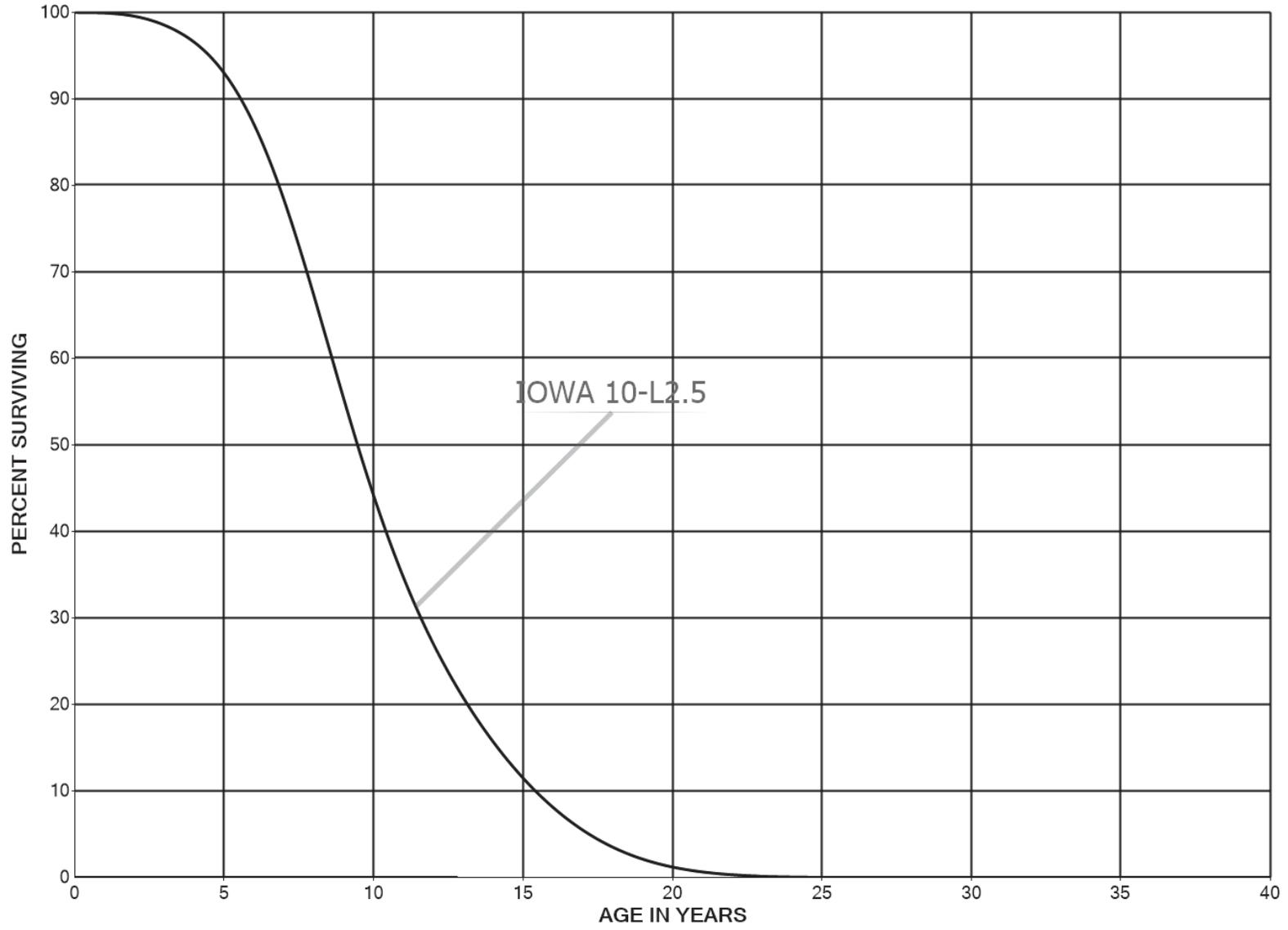


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S  
SMOOTH SURVIVOR CURVE



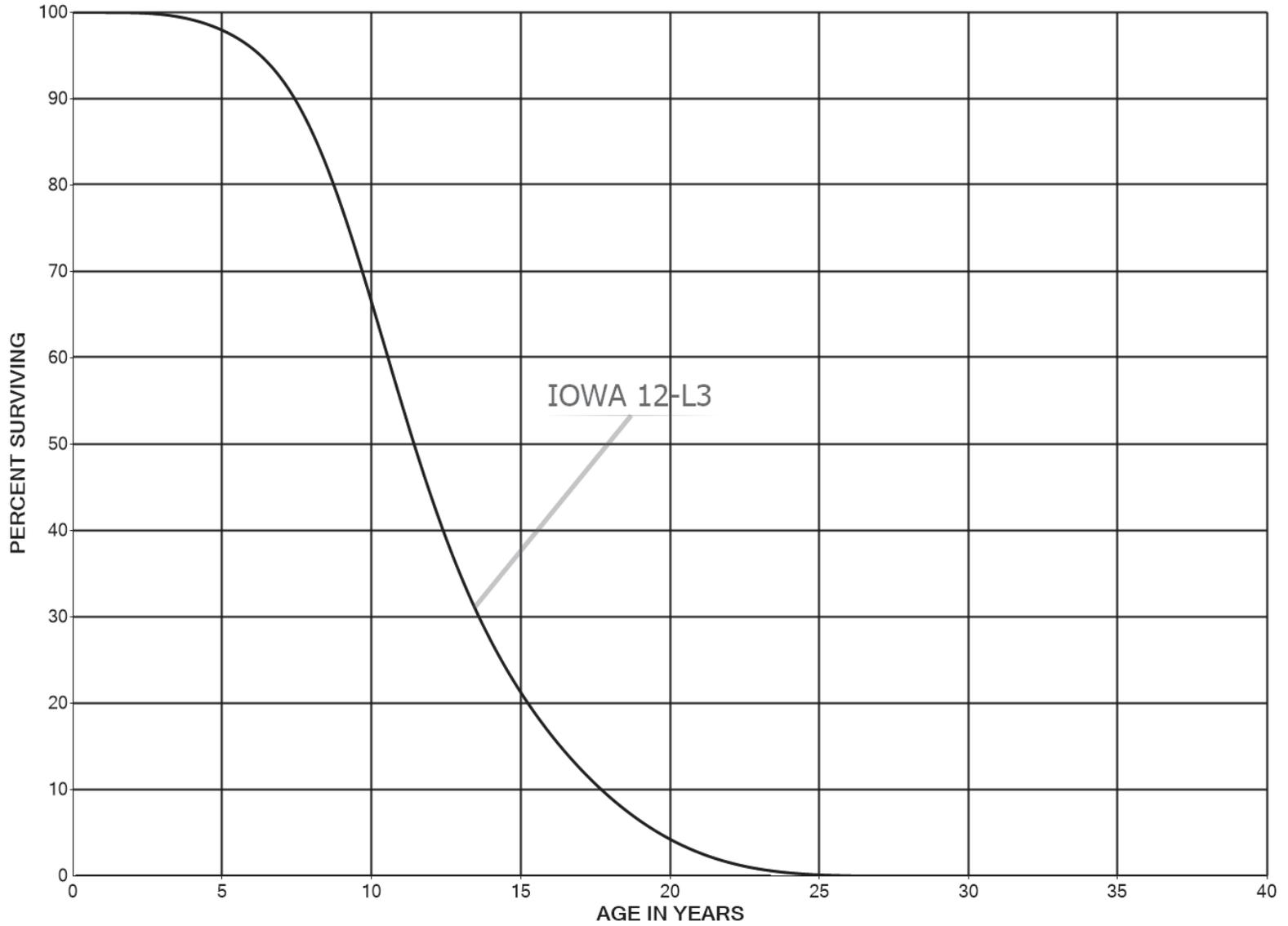


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS  
SMOOTH SURVIVOR CURVE



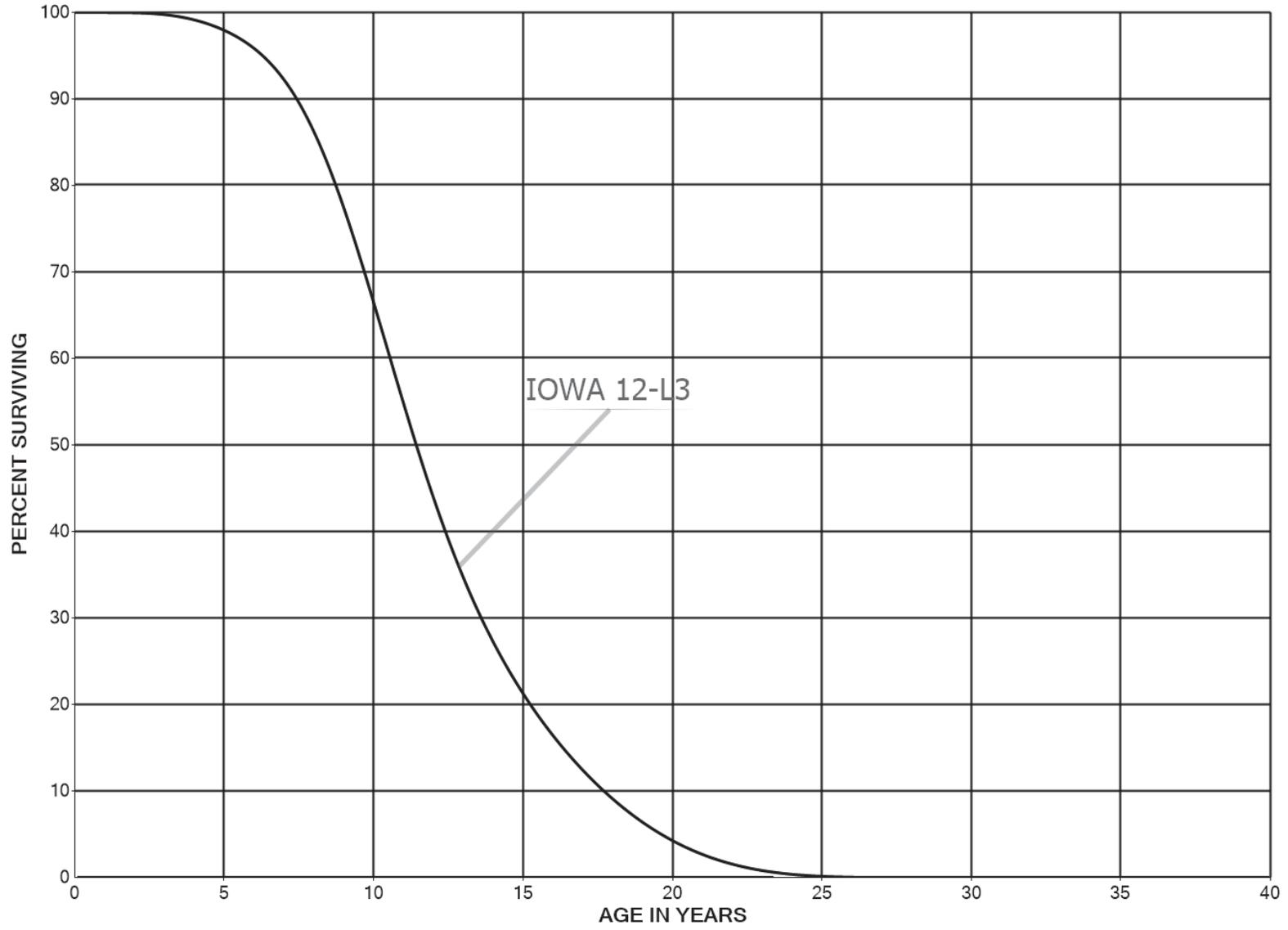


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES  
SMOOTH SURVIVOR CURVE



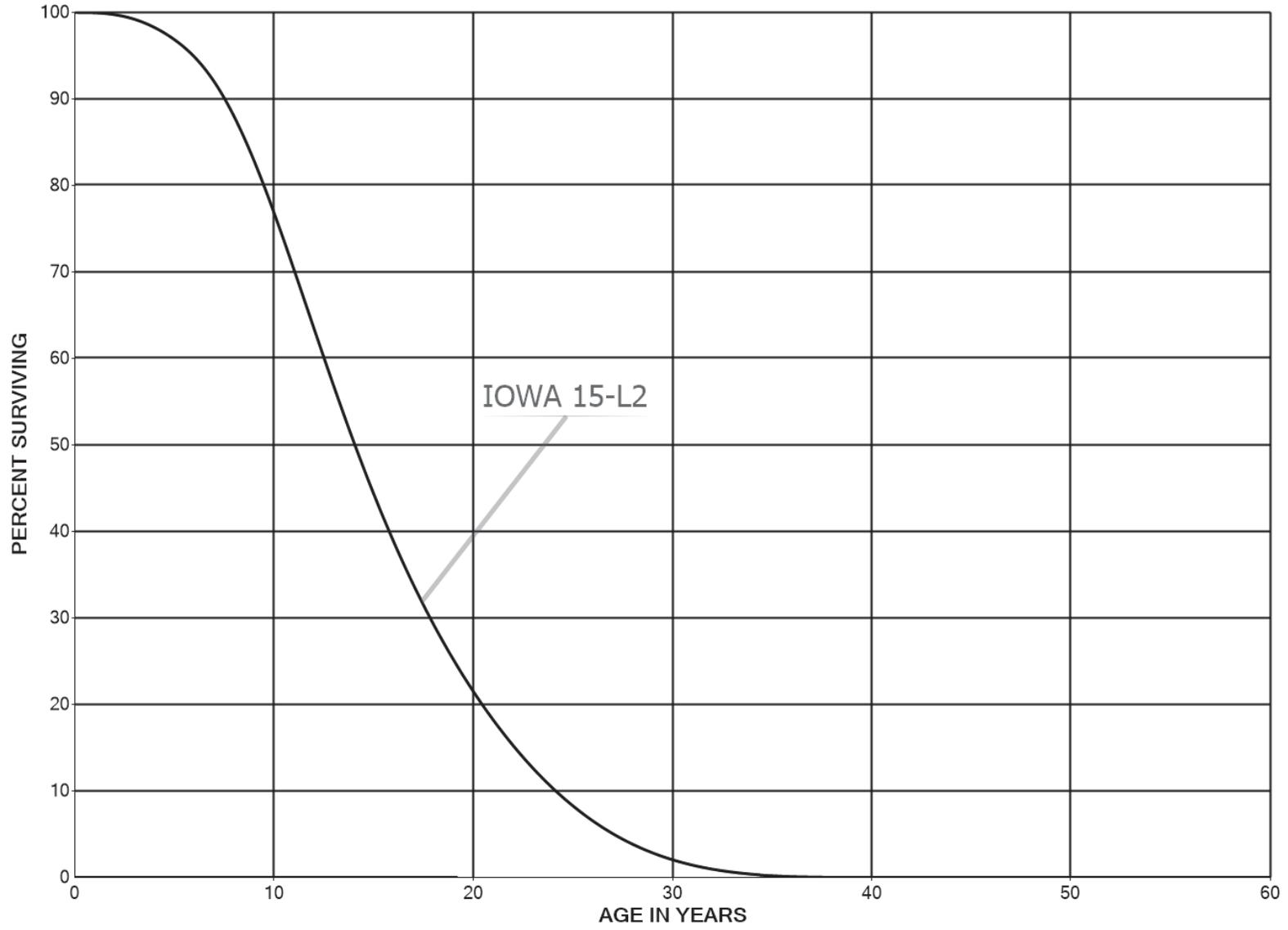


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS  
SMOOTH SURVIVOR CURVE



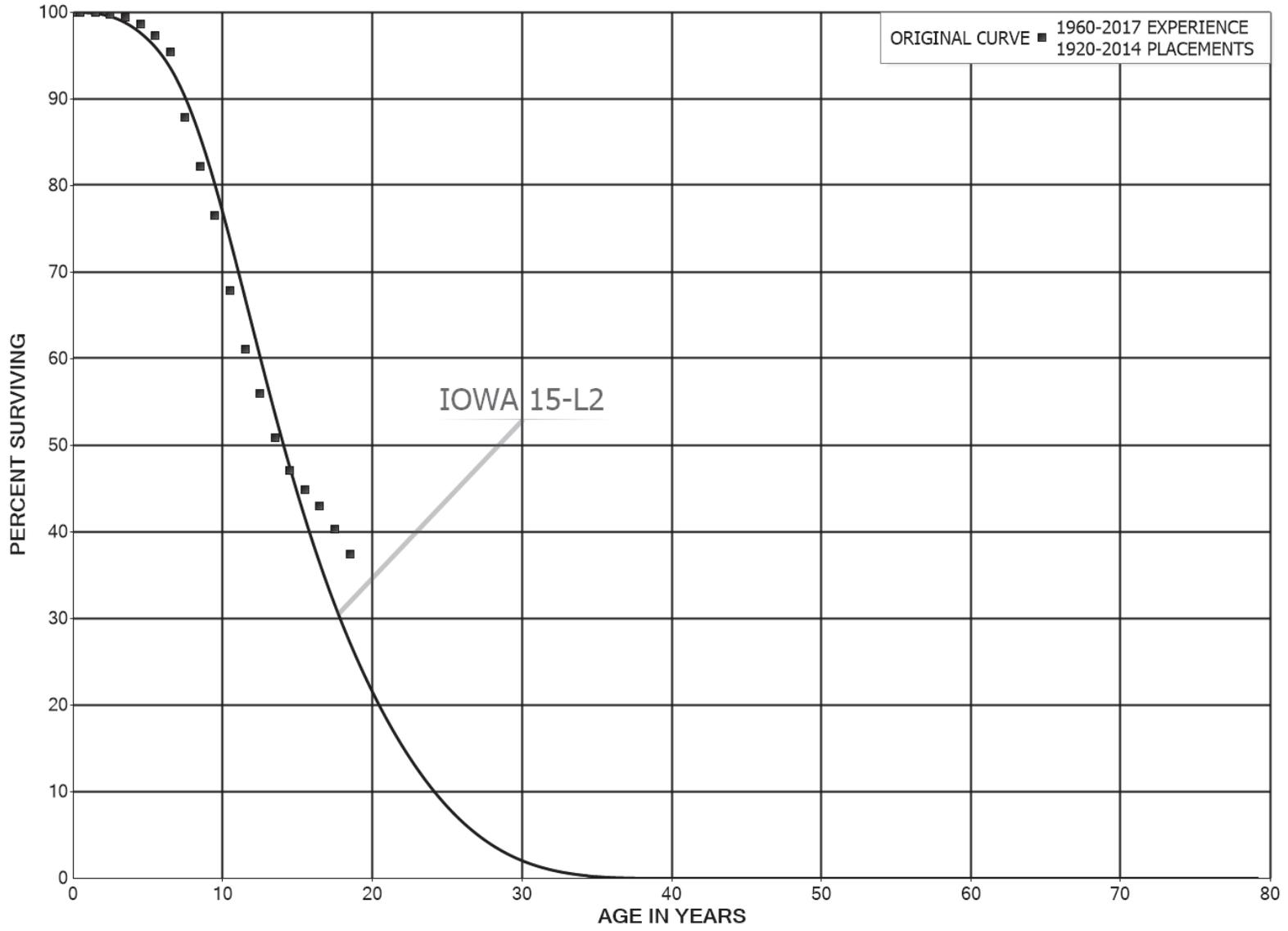


UGI UTILITIES, INC. - GAS DIVISION  
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS  
SMOOTH SURVIVOR CURVE





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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2014

EXPERIENCE BAND 1960-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

**GAS PLANT**

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 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
1862	16	16				0.0
1868	72	72				0.0
1870	3	3				0.0
1872	2,182	2,182				0.0
1873	30	30				0.0
1874	17	17				0.0
1875	1	1				0.0
1877	9,589	9,589				0.0
1879	2	2				0.0
1880	766	749		17	17	0.0
1881	195	190		5	22	0.0
1882	435	422		13	35	0.0
1883	7,447	7,445		2	37	0.0
1886	2	2			37	0.0
1888	49	46		3	40	0.0
1889	4,400	4,387		13	53	0.0
1890	27	26		1	54	0.0
1891	3,703	3,690		13	67	0.0
1892	1,523	1,519		4	71	0.0
1893	207	190		17	88	0.0
1894	3,608	3,475		133	221	0.0
1895	2,697	2,684		13	234	0.0
1896	936	810		126	360	0.0
1897	5,527	5,283		244	604	0.0
1898	20,962	20,908		54	658	0.0
1899	10,101	9,933		168	826	0.0
1900	76,225	76,077		148	974	0.0
1901	27,462	26,846		616	1,590	0.0
1902	48,043	47,702		341	1,931	0.0
1903	68,386	64,963		3,423	5,354	0.0
1904	63,368	56,824		6,544	11,898	0.0
1905	18,608	11,869		6,739	18,637	0.0
1906	36,378	26,890		9,488	28,125	0.0
1907	39,120	28,461		10,659	38,784	0.0
1908	53,557	35,688		17,869	56,653	0.0
1909	26,338	15,667		10,671	67,324	0.0
1910	47,020	31,756		15,264	82,588	0.0
1911	59,486	38,483		21,003	103,591	0.0
1912	85,538	63,622		21,916	125,507	0.0
1913	42,509	33,753		8,756	134,263	0.0
1914	67,467	51,761		15,706	149,969	0.0
1915	62,363	38,505		23,858	173,827	0.0
1916	46,628	28,865		17,763	191,590	0.0
1917	37,961	20,433		17,528	209,118	0.0
1918	37,985	26,216		11,769	220,887	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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1919	57,991	36,550	21,441		242,328	0.0
1920	63,099	36,658	26,441		268,769	0.0
1921	113,427	78,471	34,956		303,725	0.0
1922	134,788	70,862	63,926		367,651	0.0
1923	167,602	111,398	56,204		423,855	0.0
1924	477,108	328,729	148,379		572,234	0.0
1925	240,964	149,196	91,768		664,002	0.0
1926	529,191	430,808	98,383		762,385	0.0
1927	243,578	169,022	74,556		836,941	0.0
1928	328,200	269,711	58,489		895,430	0.0
1929	311,940	233,237	78,703		974,133	0.0
1930	552,655	458,024	94,631		1,068,764	0.0
1931	532,219	450,296	81,923		1,150,687	0.0
1932	229,737	221,789	7,948		1,158,635	0.0
1933	54,268	44,395	9,873		1,168,508	0.0
1934	51,577	47,318	4,259		1,172,767	0.0
1935	42,473	35,113	7,360		1,180,127	0.0
1936	79,084	64,889	14,195		1,194,322	0.0
1937	55,304	45,441	9,863		1,204,185	0.0
1938	47,121	38,825	8,296		1,212,481	0.0
1939	91,203	75,004	16,199		1,228,680	0.1
1940	163,343	148,440	14,903		1,243,583	0.1
1941	121,202	95,939	25,263		1,268,846	0.1
1942	65,224	57,813	7,411		1,276,257	0.1
1943	44,518	38,412	6,106		1,282,363	0.1
1944	39,065	33,483	5,582		1,287,945	0.1
1945	65,818	61,001	4,817		1,292,762	0.1
1946	537,403	438,637	98,766		1,391,528	0.1
1947	244,472	181,838	62,634		1,454,162	0.1
1948	433,522	353,282	80,240		1,534,402	0.1
1949	557,687	472,050	85,637		1,620,039	0.1
1950	2,340,945	1,880,221	460,724		2,080,763	0.1
1951	934,124	748,386	185,738		2,266,501	0.1
1952	1,667,167	1,302,543	364,624		2,631,125	0.1
1953	1,826,843	1,339,887	486,956		3,118,081	0.1
1954	2,807,366	2,262,690	544,676		3,662,757	0.2
1955	2,494,269	1,893,730	600,539		4,263,296	0.2
1956	4,556,765	3,515,503	1,041,262		5,304,558	0.2
1957	4,179,341	2,926,766	1,252,575		6,557,133	0.3
1958	4,150,437	3,061,435	1,089,002		7,646,135	0.3
1959	4,481,046	3,199,078	1,281,968		8,928,103	0.4
1960	5,407,202	3,999,642	1,407,560		10,335,663	0.4
1961	4,783,819	3,398,189	1,385,630		11,721,293	0.5
1962	4,698,434	3,349,888	1,348,546		13,069,839	0.5
1963	6,347,229	4,414,855	1,932,374		15,002,213	0.6
1964	7,789,525	5,237,509	2,552,016		17,554,229	0.7

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 CUMULATIVE AMOUNT		PCT OF COL 4 TOTAL
			(2)	(3)	(4)	(5)	(6)
1965	10,055,725	7,201,613	2,854,112		20,408,341	0.8	
1966	9,529,854	6,639,799	2,890,055		23,298,396	1.0	
1967	8,994,367	6,090,174	2,904,193		26,202,589	1.1	
1968	11,231,684	7,398,007	3,833,677		30,036,266	1.2	
1969	12,126,739	7,937,117	4,189,622		34,225,888	1.4	
1970	11,061,577	7,277,652	3,783,925		38,009,813	1.6	
1971	9,880,720	6,362,825	3,517,895		41,527,708	1.7	
1972	11,926,181	7,515,203	4,410,978		45,938,686	1.9	
1973	9,992,667	6,414,924	3,577,743		49,516,429	2.0	
1974	10,920,971	7,165,803	3,755,168		53,271,597	2.2	
1975	8,893,569	5,681,811	3,211,758		56,483,355	2.3	
1976	8,795,989	5,630,179	3,165,810		59,649,165	2.5	
1977	11,205,182	6,919,338	4,285,844		63,935,009	2.6	
1978	11,224,932	6,793,194	4,431,738		68,366,747	2.8	
1979	16,855,794	9,956,723	6,899,071		75,265,818	3.1	
1980	29,007,051	17,024,261	11,982,790		87,248,608	3.6	
1981	28,675,526	16,413,280	12,262,246		99,510,854	4.1	
1982	27,785,714	17,040,720	10,744,994		110,255,848	4.5	
1983	15,217,726	9,639,886	5,577,840		115,833,688	4.8	
1984	19,853,713	12,255,555	7,598,158		123,431,846	5.1	
1985	23,760,536	14,578,989	9,181,547		132,613,393	5.5	
1986	28,542,157	16,992,665	11,549,492		144,162,885	5.9	
1987	31,935,369	18,867,352	13,068,017		157,230,902	6.5	
1988	43,929,726	24,974,222	18,955,504		176,186,406	7.3	
1989	47,286,518	26,357,901	20,928,617		197,115,023	8.1	
1990	51,200,468	28,127,801	23,072,667		220,187,690	9.1	
1991	41,669,606	22,560,233	19,109,373		239,297,063	9.9	
1992	44,991,153	24,299,886	20,691,267		259,988,330	10.7	
1993	33,854,973	17,922,705	15,932,268		275,920,598	11.4	
1994	51,657,649	26,799,313	24,858,336		300,778,934	12.4	
1995	60,171,006	28,850,260	31,320,746		332,099,680	13.7	
1996	64,516,086	29,317,925	35,198,161		367,297,841	15.1	
1997	76,991,238	34,138,176	42,853,062		410,150,903	16.9	
1998	60,577,621	26,397,758	34,179,863		444,330,766	18.3	
1999	46,533,473	19,944,282	26,589,191		470,919,957	19.4	
2000	63,712,834	25,420,941	38,291,893		509,211,850	21.0	
2001	56,551,034	22,865,977	33,685,057		542,896,907	22.4	
2002	58,463,180	22,881,485	35,581,695		578,478,602	23.8	
2003	59,806,250	21,883,594	37,922,656		616,401,258	25.4	
2004	76,758,624	28,179,480	48,579,144		664,980,402	27.4	
2005	68,733,534	22,599,429	46,134,105		711,114,507	29.3	
2006	66,269,549	22,792,866	43,476,683		754,591,190	31.1	
2007	65,898,756	19,988,553	45,910,203		800,501,393	33.0	
2008	66,928,505	18,058,211	48,870,294		849,371,687	35.0	
2009	67,385,664	16,503,694	50,881,970		900,253,657	37.1	
2010	62,124,052	14,414,859	47,709,193		947,962,850	39.1	

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)
2011	87,671,721	18,101,103	69,570,618		1,017,533,468	41.9
2012	105,605,141	18,896,091	86,709,050		1,104,242,518	45.5
2013	124,307,167	19,153,970	105,153,197		1,209,395,715	49.8
2014	158,593,221	20,531,726	138,061,495		1,347,457,210	55.5
2015	184,516,120	19,900,860	164,615,260		1,512,072,470	62.3
2016	203,900,678	17,211,393	186,689,285		1,698,761,755	70.0
2017	203,911,664	12,533,077	191,378,587		1,890,140,342	77.9
2018	253,476,044	9,032,703	244,443,341		2,134,583,683	88.0
2019	295,647,822	3,946,107	291,701,715		2,426,285,398	100.0
TOTAL	3,387,276,849	960,991,451	2,426,285,398			

**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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2001	25,355	18,308	7,047		7,047	0.0
2003	7,183	4,626	2,557		9,604	0.0
2004	38,772	34,073	4,699		14,303	0.0
2005	39,966	22,618	17,348		31,651	0.1
2006	2,469	1,300	1,169		32,820	0.1
2007	878	429	449		33,269	0.1
2008	23,109	22,793	316		33,585	0.1
2009	4,753	1,948	2,805		36,390	0.1
2010	747,319	277,091	470,228		506,618	1.5
2014	22,225	19,090	3,135		509,753	1.5
2015	13,740	13,740			509,753	1.5
2016	18,242	18,242			509,753	1.5
2017	14,155	14,155			509,753	1.5
2019	35,200,000	1,165,140	34,034,860		34,544,613	100.0
TOTAL	36,158,166	1,613,553	34,544,613			

## 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)
2001	3,769	3,456		313	313	0.0
2002	6,694	5,805		889	1,202	0.0
2003	22,684	18,548		4,136	5,338	0.0
2004	5,699	4,377		1,322	6,660	0.0
2005	867,789	789,839		77,950	84,610	0.1
2006	1,660,898	1,407,446		253,452	338,062	0.2
2007	3,044,412	2,388,437		655,975	994,037	0.7
2008	2,908,998	2,099,898		809,100	1,803,137	1.2
2010	324,586	303,478		21,108	1,824,245	1.2
2011	481,464	264,238		217,226	2,041,471	1.3
2012	3,424,888	2,385,267		1,039,621	3,081,092	2.0
2013	959,163	491,265		467,898	3,548,990	2.3
2014	1,484,161	706,214		777,947	4,326,937	2.9
2015	2,389,492	1,606,264		783,228	5,110,165	3.4
2016	5,056,437	2,410,880		2,645,557	7,755,722	5.1
2017	81,601,432	14,327,826		67,273,606	75,029,328	49.5
2018	5,846,286	1,187,245		4,659,041	79,688,369	52.6
2019	75,026,026	3,130,522		71,895,504	151,583,873	100.0
TOTAL	185,114,878	33,531,005		151,583,873		

**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		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1974	574,898	482,945	91,953		91,953	13.5
1975	7,159	5,987	1,172		93,125	13.7
1976	1,630	1,357	273		93,398	13.7
1977	2,106	1,746	360		93,758	13.8
1978	554	457	97		93,855	13.8
1979	6,707	5,506	1,201		95,056	14.0
1980	28,234	23,054	5,180		100,236	14.7
1981	44,870	36,437	8,433		108,669	16.0
1982	428	353	75		108,744	16.0
1983	1,273	1,047	226		108,970	16.0
1984	1,922	1,566	356		109,326	16.1
1985	15,545	12,582	2,963		112,289	16.5
1986	1,123	902	221		112,510	16.6
1987	100	80	20		112,530	16.6
1989	40,014	31,416	8,598		121,128	17.8
1990	23,330	18,142	5,188		126,316	18.6
1992	95,013	72,381	22,632		148,948	21.9
1993	1,840	1,393	447		149,395	22.0
1994	27,142	20,299	6,843		156,238	23.0
1995	4,582	3,388	1,194		157,432	23.2
1996	248	181	67		157,499	23.2
1998	684	485	199		157,698	23.2
2000	72,144	49,571	22,573		180,271	26.5
2001	73,339	49,378	23,961		204,232	30.0
2002	5,527	3,653	1,874		206,106	30.3
2003	201	130	71		206,177	30.3
2004	1,509	949	560		206,737	30.4
2005	4,812	2,944	1,868		208,605	30.7
2006	458	272	186		208,791	30.7
2007	379,291	217,597	161,694		370,485	54.5
2008	444,898	245,568	199,330		569,815	83.8
2009	14,015	7,405	6,610		576,425	84.8
2010	2,629	1,321	1,308		577,733	85.0
2011	3,560	1,683	1,877		579,610	85.3
2012	295	130	165		579,775	85.3
2014	5,428	1,975	3,453		583,228	85.8
2015	44,230	14,045	30,185		613,413	90.2
2016	33,848	8,984	24,864		638,277	93.9
2017	6,680	1,367	5,313		643,590	94.7
2018	41,704	5,587	36,117		679,707	100.0
TOTAL	2,013,970	1,334,263	679,707			

**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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
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			
1900	748.25	748	748			
1901	4,491.26	4,491	4,491			
1903	8,221.11	8,221	8,221			
1904	43,088.40	43,088	43,088			
1905	1,680.87	1,681	1,681			
1906	471.47	471	471			
1907	75.00	75	75			
1908	1,941.30	1,941	1,941			
1910	526.00	523	526			
1911	2,693.57	2,662	2,694			
1912	31,916.65	31,336	31,917			
1913	1,141.85	1,114	1,142			
1916	1,200.00	1,148	1,200			
1917	701.79	667	702			
1918	1,973.32	1,864	1,973			
1920	2,993.63	2,790	2,994			
1922	1.00	1	1			
1925	4,047.55	3,649	4,048			
1927	1,435.71	1,277	1,436			
1928	962.33	850	962			
1934	951.47	805	951			
1936	52.56	44	53			
1938	15.58	13	16			
1939	13.75	11	14			
1940	15,225.35	12,316	15,225			
1943	2,221.48	1,754	2,221			
1944	161.26	126	161			
1945	629.70	489	630			
1947	1.00	1	1			
1949	181.23	136	181			
1953	35.07	25	35			
1955	7.72	5	8			
1958	142.79	98	143			
1959	131.99	90	132			
1961	47.49	32	47			
1962	10.00	7	10			
1971	6,120.00	3,591	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1972	7.08	4	7			
1989	260.71	140	254	7	25.93	
1997	3,274.34	1,429	2,594	681	29.05	23
2003	1,098.03	379	688	410	31.35	13
	163,100.33	152,293	162,003	1,097		36
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.5	0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1898	11.00	11	11			
1899	76.80	77	77			
1902	286.00	281	286			
1904	534.24	518	534			
1905	439.95	424	440			
1906	1,303.60	1,251	1,304			
1907	371.67	354	372			
1908	542.65	515	543			
1909	24.50	23	25			
1911	1.00	1	1			
1912	308.44	286	308			
1913	406.05	375	406			
1914	104.20	96	104			
1915	83.46	76	83			
1916	271.07	246	271			
1917	13.60	12	14			
1918	364.18	327	364			
1919	372.95	333	373			
1920	422.37	375	422			
1921	3.00	3	3			
1922	214.30	188	214			
1923	233.93	204	234			
1924	186.30	161	186			
1925	648.74	559	649			
1926	81.77	70	82			
1927	1,265.69	1,076	1,266			
1928	342.53	289	343			
1929	105.29	88	105			
1930	153.25	128	153			
1931	259.70	215	260			
1932	11.55	9	12			
1933	99.17	81	99			
1934	711.79	576	712			
1935	219.39	176	219			
1936	178.48	142	178			
1937	16.54	13	17			
1938	97.49	77	97			
1939	1,167.50	909	1,168			
1940	4,651.28	3,592	4,651			
1941	570.16	437	570			
1942	210.83	160	211			
1943	372.59	280	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1944	869.26	648	869			
1945	288.26	213	288			
1946	1,980.20	1,450	1,980			
1947	494.28	358	494			
1948	1,215.91	873	1,216			
1949	409.99	292	410			
1950	8.42	6	8			
1951	174.36	121	174			
1952	33.53	23	34			
1953	319.31	218	319			
1954	18.46	12	18			
1955	100.07	67	100			
1956	5.20	3	5			
1957	125.16	81	125			
1958	78.61	51	79			
1959	140.63	89	141			
1960	48.55	30	49			
1961	238.74	148	239			
1962	73.00	45	73			
1963	30.64	18	30	1	23.90	
1964	327.04	194	324	3	24.41	
1965	1,949.99	1,140	1,903	47	24.92	2
1966	210.02	121	202	8	25.45	
1967	601.24	341	569	32	25.97	1
1968	260.06	145	242	18	26.51	1
1969	30.26	17	28	2	27.05	
1970	494.97	267	446	49	27.59	2
1971	59.23	31	52	7	28.14	
1972	350.14	183	306	45	28.70	2
1973	44.07	23	38	6	29.26	
1974	183.82	92	154	30	29.83	1
1975	51.01	25	42	9	30.41	
1976	10.01	5	8	2	30.99	
1982	289.96	163	272	18	28.97	1
1991	292.64	136	227	66	32.73	2
1998	643.99	244	407	237	35.32	7
2011	87.04	16	27	60	37.59	2
	30,277.07	22,903	29,638	639		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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	154.10	154	154			
1945	22.99	23	23			
1953	330.80	331	331			
1961	466.92	467	467			
1962	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1925	189.95	190	190			
1927	18,125.42	18,125	18,125			
1930	33.50	34	34			
1932	286.63	287	287			
1948	75.00	75	75			
1953	1,624.46	1,624	1,624			
1955	1,968.24	1,968	1,968			
1956	165.09	165	165			
1957	4,854.42	4,854	4,854			
1958	592.97	593	593			
1959	6,765.22	6,765	6,765			
1960	3,361.70	3,362	3,362			
1961	1,509.75	1,510	1,510			
1964	132.84	133	133			
1967	78.04	78	78			
1979	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1923	704.67	705	705			
1926	1,923.69	1,924	1,924			
1930	1,001.26	1,001	1,001			
1933	627.61	628	628			
1935	108.46	108	108			
1939	17.42	17	17			
1941	3,414.11	3,414	3,414			
1942	779.98	780	780			
1944	470.98	471	471			
1945	6,271.05	6,271	6,271			
1946	904.72	905	905			
1947	274.43	274	274			
1954	331.39	331	331			
1971	894.00	894	894			
2004	484.83	485	79,517	79,032-		
	18,208.60	18,208	97,241	79,032-		

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1900	115.50	116	116			
1901	202.95	203	203			
1904	127.93	128	128			
1905	12.45	12	12			
1906	1,080.85	1,081	1,081			
1907	1,477.83	1,478	1,478			
1908	298.52	299	299			
1909	158.72	159	159			
1910	277.88	278	278			
1911	291.82	292	292			
1912	214.87	215	215			
1914	441.31	441	441			
1915	189.45	189	189			
1919	640.55	641	641			
1923	501.79	502	502			
1926	432.64	433	433			
1927	569.18	569	569			
1930	299.31	299	299			
1938	388.95	389	389			
1939	380.36	380	380			
1941	672.69	673	673			
1942	957.14	957	957			
1943	255.87	256	256			
1945	812.99	813	813			
1946	296.62	297	297			
1950	235.61	236	236			
1954	200.97	201	201			
1961	296.02	296	296			
1963	413.45	413	413			
1964	1,320.34	1,320	1,320			
1971	10,716.00	10,716	10,716			
1980	66.91	67	67			
1986	93.25	93	50,034	49,940-		
	24,440.72	24,442	74,381	49,940-		

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1895	16.96	13	17			
1898	6,981.14	5,341	6,981			
1899	7,115.14	5,420	7,115			
1900	2,982.56	2,262	2,983			
1901	9,652.93	7,287	9,653			
1902	13,659.72	10,265	13,660			
1903	14,815.75	11,080	14,816			
1904	1,275.77	950	1,276			
1905	513.25	380	513			
1906	6,359.95	4,690	6,360			
1907	3,151.76	2,313	3,152			
1908	2,862.37	2,090	2,862			
1909	307.46	223	307			
1910	2,431.84	1,758	2,432			
1911	2,319.31	1,668	2,319			
1912	5,593.31	4,003	5,593			
1913	6,309.19	4,492	6,309			
1914	4,636.59	3,284	4,637			
1915	6,215.03	4,378	6,215			
1916	4,867.38	3,410	4,867			
1917	88.42	62	88			
1918	3,165.58	2,194	3,166			
1919	11,810.32	8,139	11,810			
1920	1,551.67	1,063	1,552			
1921	4,953.14	3,374	4,953			
1922	1,197.31	811	1,197			
1923	26,520.98	17,854	26,521			
1924	3,581.94	2,397	3,582			
1925	846.23	563	846			
1926	8,969.93	5,930	8,970			
1927	500.19	329	500			
1928	1,246.96	814	1,247			
1929	822.22	533	822			
1930	5,959.34	3,839	5,959			
1931	284.85	182	285			
1932	295.44	188	295			
1933	1,434.24	905	1,434			
1934	734.99	461	735			
1935	655.62	408	656			
1936	590.14	365	590			
1937	1,716.44	1,053	1,716			
1938	6,274.96	3,821	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1939	20,933.33	12,654	20,933			
1940	54,988.08	32,981	54,988			
1941	8,386.40	4,991	8,386			
1942	3,472.45	2,050	3,472			
1943	5,918.84	3,467	5,919			
1944	5,041.98	2,929	5,042			
1945	8,811.89	5,077	8,812			
1946	10,683.12	6,103	10,683			
1947	2,599.34	1,472	2,599			
1948	50,912.72	28,587	50,913			
1949	7,587.88	4,222	7,588			
1950	1,414.44	780	1,414			
1951	2,347.14	1,282	2,347			
1952	485.25	263	485			
1953	7,899.95	4,234	7,900			
1954	7,421.47	3,938	7,421			
1955	7,758.34	4,076	7,758			
1956	11,247.12	5,849	11,247			
1957	19,011.79	9,785	19,012			
1958	5,911.91	3,010	5,912			
1959	9,496.60	4,785	9,476	20	23.32	1
1960	6,128.13	3,052	6,044	84	23.59	4
1961	12,642.83	6,227	12,332	311	23.85	13
1962	10,595.86	5,160	10,219	377	24.11	16
1963	15,728.29	7,570	14,992	736	24.38	30
1964	23,533.62	11,191	22,163	1,370	24.65	56
1965	12,682.25	5,955	11,794	889	24.93	36
1966	21,327.23	9,892	19,591	1,737	25.20	69
1967	24,415.86	11,179	22,140	2,276	25.48	89
1968	23,449.66	10,597	20,987	2,463	25.76	96
1969	9,454.39	4,214	8,346	1,109	26.05	43
1970	20,918.97	9,195	18,210	2,709	26.34	103
1971	26,190.05	11,351	22,480	3,710	26.63	139
1972	25,358.45	10,834	21,456	3,902	26.92	145
1973	4,139.67	1,742	3,450	690	27.22	25
1974	7,177.74	2,975	5,892	1,286	27.52	47
1975	1,091.28	445	881	210	27.82	8
1976	6,710.04	2,694	5,335	1,375	28.13	49
1979	250.51	96	190	60	29.06	2
1981	1,631.45	600	1,188	443	29.71	15
1982	2,373.67	1,459	2,374			
1984	1,137.79	682	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1986	1,947.22	1,133	1,947			
1987	7.07	4	7			
1992	1,441.13	754	1,441			
1994	797.78	403	798			
1996	1,112.78	539	1,091	22	25.04	1
1997	50,846.74	24,025	48,636	2,211	25.12	88
	750,688.82	417,095	722,701	27,988		1,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.0	0.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
1930	204.20	190	204			
1935	120.07	99	120			
1940	517.12	374	517			
1941	63.36	45	63			
1942	66.33	45	64	3	7.59	
1944	162.93	105	149	14	8.55	2
1945	149.20	93	132	18	9.02	2
1946	66.33	40	57	10	9.49	1
1947	377.00	221	313	64	9.95	6
1948	71.07	40	57	14	10.42	1
1949	309.80	169	239	71	10.87	7
1951	5,204.61	2,650	3,750	1,455	11.78	124
1952	1,807.46	886	1,254	554	12.23	45
1956	286.49	120	170	117	13.98	8
1961	1,101.38	365	516	585	16.04	36
1962	4,056.52	1,278	1,808	2,248	16.44	137
1963	170.93	51	72	99	16.83	6
1964	299.84	85	120	180	17.21	10
1965	50.59	14	20	31	17.59	2
1966	1,350.83	341	483	868	17.95	48
1968	2,210.03	491	695	1,515	18.67	81
1969	303.35	63	89	214	19.01	11
1971	595.45	107	151	444	19.67	23
1972	346.72	58	82	265	19.98	13
1974	403.54	58	82	321	20.58	16
1975	97.38	13	18	79	20.87	4
1977	28.40	3	4	24	21.40	1
1978	1,083.00	106	150	933	21.65	43
1979	339.25	30	42	297	21.89	14
1982	53.86	36	51	3	18.00	
1983	379.02	253	358	21	18.10	1
1985	2,651.47	1,735	2,455	196	18.10	11
1986	6,747.73	4,375	6,191	557	18.03	31
1987	1,817.19	1,166	1,650	167	18.00	9
1988	141.62	90	127	14	17.77	1
1989	1,111.30	699	989	122	17.83	7
1991	5,631.37	3,484	4,930	701	17.41	40
1992	4,412.23	2,693	3,811	602	17.39	35
1993	19,381.40	11,757	16,636	2,745	17.10	161
1994	442.09	265	375	67	17.06	4
1995	495.45	294	416	79	16.82	5
1996	2,814.04	1,653	2,339	475	16.50	29

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
2005	37.73	19	27	11	14.15	1
2006	2,093.07	1,031	1,459	634	13.90	46
2007	18,487.87	8,852	12,526	5,962	13.61	438
2011	1,184.07	482	682	502	12.38	41
	89,724.69	47,024	66,443	23,282		1,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 1.67

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1955	11,947.50	11,948	11,948			
1966	4,088.00	3,769	4,088			
1967	19,012.74	17,321	19,013			
1971	5,152.00	4,463	5,152			
1980	3,694.10	2,814	3,580	114	7.15	16
1987	4,516.83	3,540	4,504	13	8.90	1
1990	1,192.55	893	1,136	56	9.81	6
	49,603.72	44,748	49,421	183		23
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 0.05

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1927	67.99	68	68			
1939	980.88	981	981			
1940	1,425.13	1,425	1,425			
1949	572.00	572	572			
1951	46.00	46	46			
1953	47.17	47	47			
1955	112.81	113	113			
1958	477.96	478	478			
1960	614.73	615	615			
1962	1,381.00	1,381	1,381			
1965	4,766.93	4,767	4,767			
1966	157.76	158	158			
1967	150.15	150	150			
1968	23.17	23	23			
1969	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1883	45.00	45	45			
1897	69.45	69	69			
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	835	835			
1913	222.36	222	222			
1914	14.50	14	15			
1915	224.10	222	222	2	0.57	2
1916	117.50	116	116	1	0.73	1
1917	64.30	63	63	1	0.95	1
1926	6,471.58	6,199	6,201	271	2.95	92
1929	1,806.23	1,710	1,711	96	3.71	26
1930	2,041.31	1,926	1,927	115	3.96	29
1931	27,123.22	25,488	25,496	1,628	4.22	386
1932	2,640.53	2,471	2,472	169	4.49	38
1933	538.99	502	502	37	4.75	8
1934	812.94	755	755	58	5.02	12
1935	12.64	12	12	1	5.30	
1937	203.24	186	186	17	5.86	3
1938	375.47	342	342	33	6.15	5
1939	962.92	874	874	89	6.44	14
1940	6,450.60	5,829	5,831	620	6.75	92
1941	592.71	533	533	60	7.07	8
1942	337.44	302	302	35	7.39	5
1943	60.01	53	53	7	7.73	1
1944	422.25	373	373	49	8.09	6
1945	631.09	555	555	76	8.46	9
1946	3,351.10	2,927	2,928	423	8.85	48
1947	2,508.33	2,177	2,178	331	9.25	36
1948	4,635.54	3,994	3,995	640	9.68	66
1949	1,157.34	990	990	167	10.13	16
1950	190.65	162	162	29	10.60	3
1951	4,042.41	3,401	3,402	640	11.10	58
1952	198.20	165	165	33	11.61	3
1953	5,400.53	4,463	4,464	936	12.15	77
1954	14,353.89	11,746	11,749	2,604	12.72	205
1955	8,390.67	6,796	6,798	1,593	13.30	120
1956	78,471.52	62,878	62,897	15,575	13.91	1,120
1957	2,231.51	1,768	1,769	463	14.54	32
1958	3,854.85	3,019	3,020	835	15.18	55

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1959	3,405.26	2,635	2,636	769	15.83	49
1960	11,197.19	8,558	8,561	2,637	16.50	160
1961	2,660.99	2,008	2,009	652	17.18	38
1962	3,222.41	2,400	2,401	822	17.87	46
1963	3,157.03	2,320	2,321	836	18.57	45
1964	5,365.41	3,888	3,889	1,476	19.28	77
1965	6,572.95	4,695	4,696	1,877	20.00	94
1966	36,334.10	25,579	25,587	10,748	20.72	519
1967	22,318.73	15,476	15,481	6,838	21.46	319
1968	3,796.90	2,592	2,593	1,204	22.21	54
1969	12,470.57	8,377	8,379	4,091	22.98	178
1970	18,015.96	11,903	11,907	6,109	23.75	257
1971	1,199.64	779	779	420	24.53	17
1972	11,935.28	7,618	7,620	4,315	25.32	170
1973	5,080.37	3,184	3,185	1,895	26.13	73
1974	8,346.12	5,134	5,136	3,211	26.94	119
1975	11,480.98	6,926	6,928	4,553	27.77	164
1976	7,995.15	4,729	4,730	3,265	28.60	114
1977	11,905.30	6,897	6,899	5,006	29.45	170
1978	12,918.41	7,327	7,329	5,589	30.30	184
1979	7,570.24	4,199	4,200	3,370	31.17	108
1980	4,856.13	2,633	2,634	2,222	32.04	69
1981	73,749.17	39,066	39,078	34,672	32.92	1,053
1982	10,050.64	5,466	5,468	4,583	31.25	147
1983	9,041.47	4,818	4,819	4,222	31.78	133
1984	15,250.78	7,903	7,905	7,345	32.78	224
1985	26,754.50	13,471	13,475	13,280	33.78	393
1986	14,112.19	6,945	6,947	7,165	34.32	209
1987	3,342.10	1,595	1,595	1,747	35.32	49
1988	11,301.63	5,227	5,229	6,073	36.32	167
1989	1,090.00	491	491	599	36.87	16
1990	8,000.14	3,486	3,487	4,513	37.87	119
1991	117,309.04	49,375	49,390	67,919	38.87	1,747
1992	25,030.74	10,162	10,165	14,866	39.87	373
1993	12,460.42	4,897	4,898	7,562	40.74	186
1994	6,889.97	2,635	2,636	4,254	41.17	103
1995	12,673.77	4,658	4,659	8,014	42.17	190
1996	12,902.15	4,548	4,549	8,353	43.17	193
1997	66,170.17	22,332	22,339	43,832	44.17	992
1998	16,023.55	5,168	5,170	10,854	45.17	240
1999	3,898.06	1,199	1,199	2,699	46.17	58
2000	5,089.04	1,498	1,498	3,591	46.73	77

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2001	2,659.41	743	743	1,916	47.72	40
2002	551.45	146	146	405	48.73	8
2003	1,306.89	326	326	981	49.72	20
2004	373.65	87	87	287	50.73	6
2007	10,611.38	2,003	2,004	8,608	53.72	160
	868,159.56	500,134	500,281	367,879		12,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 1.44

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,465	6,541			
1961	4,353.35	4,255	4,353			
1962	2,282.71	2,206	2,283			
1963	736.08	703	736			
1964	190.55	180	191			
1965	2,343.06	2,188	2,343			
1966	2,250.24	2,078	2,250			
1967	9,977.71	9,120	9,978			
1968	2,151.32	1,945	2,151			
1969	544.69	487	545			
1970	40.03	35	40			
1971	1,214.19	1,060	1,214			
1973	700.59	597	687	14	4.45	3
1974	4,750.87	3,992	4,592	159	4.79	33
1977	193.66	156	179	14	5.84	2
1978	2,207.46	1,751	2,014	193	6.21	31
1979	2,203.60	1,720	1,978	225	6.59	34
1983	5,281.99	4,366	5,022	260	7.61	34
1984	369.17	302	347	22	7.85	3
1985	9,821.44	7,905	9,093	729	8.30	88
1986	241.46	192	221	21	8.59	2
1987	1,014.54	792	911	104	9.07	11
1988	31,015.80	23,845	27,428	3,588	9.40	382
1989	44,844.88	33,912	39,008	5,837	9.75	599
1994	601.90	413	475	127	11.67	11

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1996	1,215.58	794	913	302	12.47	24
1998	1,575.63	972	1,118	458	13.34	34
2004	1,760.08	870	1,001	759	15.85	48
	150,662.17	123,538	137,852	12,810		1,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 0.89

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	71,233.81	71,234	71,234			
1902	24,080.52	23,943	24,081			
1903	33,197.34	32,922	33,197			
1904	1,964.62	1,944	1,965			
1906	2,420.69	2,379	2,421			
1907	8,730.25	8,551	8,730			
1910	749.15	726	749			
1913	1,738.46	1,667	1,738			
1915	77.22	73	77			
1922	35.55	33	36			
1925	1,356.81	1,241	1,357			
1926	46,464.38	42,329	46,464			
1927	2,171.63	1,970	2,172			
1928	180.25	163	180			
1929	27,529.19	24,768	27,529			
1930	2,522.76	2,260	2,523			
1931	296.56	265	297			
1932	122,819.26	109,064	122,819			
1933	4,897.35	4,329	4,897			
1934	10,855.44	9,551	10,855			
1935	1,410.95	1,235	1,411			
1936	16,622.35	14,480	16,622			
1937	2,388.88	2,070	2,389			
1938	2,797.65	2,412	2,798			
1939	797.65	684	798			
1940	11,364.66	9,686	11,364			
1941	11,633.51	9,855	11,563	71	10.70	7
1942	1,215.69	1,023	1,200	15	11.07	1
1943	5,838.88	4,884	5,730	109	11.45	10
1944	48.34	40	47	1	11.84	
1945	1,498.10	1,236	1,450	48	12.25	4
1946	4,905.03	4,017	4,713	192	12.67	15
1947	24,941.60	20,274	23,787	1,155	13.10	88
1948	98,837.20	79,705	93,515	5,322	13.55	393
1949	28,199.11	22,555	26,463	1,736	14.01	124
1950	2,735.68	2,170	2,546	190	14.48	13
1951	202,177.37	158,940	186,479	15,699	14.97	1,049
1952	22,207.66	17,300	20,297	1,910	15.47	123
1953	200,020.82	154,358	181,103	18,918	15.98	1,184
1954	798,248.09	609,973	715,659	82,589	16.51	5,002
1955	81,749.31	61,838	72,552	9,197	17.05	539
1956	1,473,781.22	1,103,228	1,294,377	179,404	17.60	10,193

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1957	311,182.44	230,409	270,331	40,852	18.17	2,248
1958	299,804.72	219,499	257,530	42,275	18.75	2,255
1959	613,382.05	443,911	520,825	92,557	19.34	4,786
1960	674,919.59	482,568	566,179	108,740	19.95	5,451
1961	47,891.52	33,825	39,686	8,206	20.56	399
1962	190,718.09	132,986	156,028	34,690	21.19	1,637
1963	122,060.87	83,995	98,548	23,513	21.83	1,077
1964	290,969.66	197,528	231,752	59,217	22.48	2,634
1965	701,420.51	469,552	550,908	150,512	23.14	6,504
1966	720,897.81	475,692	558,112	162,786	23.81	6,837
1967	215,827.53	140,288	164,595	51,233	24.50	2,091
1968	370,389.64	237,101	278,182	92,208	25.19	3,661
1969	640,788.57	403,787	473,749	167,040	25.89	6,452
1970	875,035.93	542,522	636,521	238,515	26.60	8,967
1971	453,960.20	276,784	324,741	129,220	27.32	4,730
1972	966,619.22	579,285	679,654	286,965	28.05	10,230
1973	373,697.43	219,999	258,117	115,581	28.79	4,015
1974	486,480.16	281,186	329,905	156,575	29.54	5,300
1975	297,117.41	168,507	197,703	99,414	30.30	3,281
1976	137,471.87	76,474	89,724	47,748	31.06	1,537
1977	136,380.55	74,367	87,252	49,128	31.83	1,543
1978	287,058.05	153,329	179,895	107,163	32.61	3,286
1979	501,981.46	262,466	307,942	194,040	33.40	5,810
1980	243,613.68	124,625	146,218	97,396	34.19	2,849
1981	283,711.51	141,856	166,434	117,277	35.00	3,351
1982	319,398.12	172,507	202,396	117,002	31.72	3,689
1983	524,887.81	275,881	323,681	201,207	32.72	6,149
1984	749,802.45	385,848	452,701	297,101	33.25	8,935
1985	455,843.70	229,517	269,284	186,560	33.78	5,523
1986	565,064.08	276,203	324,059	241,005	34.78	6,929
1987	414,536.27	197,858	232,140	182,397	35.32	5,164
1988	491,903.15	227,505	266,923	224,980	36.32	6,194
1989	207,476.32	93,510	109,712	97,764	36.87	2,652
1990	360,151.18	158,034	185,416	174,736	37.41	4,671
1991	2,298,208.76	973,981	1,142,737	1,155,472	38.41	30,083
1992	1,177,930.89	484,719	568,703	609,228	38.97	15,633
1993	1,136,543.85	452,685	531,119	605,425	39.85	15,193
1994	971,986.45	376,742	442,018	529,969	40.29	13,154
1995	571,723.50	212,910	249,800	321,924	41.29	7,797
1996	818,847.73	294,458	345,477	473,371	41.86	11,308
1997	1,998,383.02	687,843	807,021	1,191,362	42.86	27,797
1998	1,719,914.59	569,464	668,131	1,051,783	43.44	24,212

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1999	1,080,765.90	343,467	402,977	677,789	44.01	15,401
2000	2,093,639.95	632,698	742,322	1,351,318	45.02	30,016
2001	940,486.78	271,424	318,452	622,035	45.60	13,641
2002	1,450,386.34	395,955	464,560	985,827	46.60	21,155
2003	537,154.95	139,123	163,228	373,927	47.20	7,922
2004	239,158.46	58,211	68,297	170,862	48.19	3,546
2005	237,738.75	54,466	63,903	173,836	48.79	3,563
2006	169,927.36	36,246	42,526	127,401	49.79	2,559
2007	494,828.79	98,372	115,416	379,412	50.39	7,530
2008	116,446.66	21,286	24,974	91,473	51.40	1,780
2009	12,014.64	2,018	2,368	9,647	52.00	186
2010	222,615.19	33,838	39,701	182,914	53.00	3,451
2011	140,623.77	19,237	22,570	118,054	53.61	2,202
2012	28,451.16	3,437	4,033	24,419	54.61	447
2013	2,361,672.12	248,684	291,772	2,069,900	55.23	37,478
2014	9,397.12	842	988	8,409	55.85	151
	38,518,031.27	17,502,885	20,500,119	18,017,912		465,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.7 1.21

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	60	63			
1938	130.20	123	130			
1939	199.99	188	200			
1940	188.95	177	189			
1942	115.52	107	116			
1943	207.70	191	208			
1944	83.77	76	84			
1945	174.42	158	174			
1946	163.63	147	164			
1947	277.29	248	277			
1948	89.09	79	89			
1950	7.97	7	8			
1952	18.79	16	19			
1953	5,944.35	5,099	5,944			
1954	8,508.82	7,245	8,509			
1955	7,542.08	6,372	7,539	3	7.60	
1956	39,702.37	33,285	39,380	322	7.92	41
1957	13,574.54	11,289	13,356	218	8.25	26
1958	6,469.06	5,335	6,312	157	8.59	18
1959	9,801.88	8,014	9,482	320	8.94	36
1960	24,067.26	19,504	23,076	992	9.29	107
1961	5,498.45	4,414	5,222	276	9.66	29
1962	12,455.03	9,906	11,720	735	10.03	73
1963	5,203.12	4,097	4,847	356	10.42	34
1964	19,172.75	14,939	17,675	1,498	10.82	138
1965	16,408.17	12,651	14,968	1,440	11.22	128
1966	43,116.46	32,874	38,894	4,222	11.64	363
1967	18,626.28	14,038	16,609	2,018	12.07	167
1968	18,055.59	13,442	15,904	2,152	12.52	172
1969	32,278.33	23,735	28,081	4,197	12.97	324
1970	15,250.12	11,067	13,094	2,156	13.44	160
1971	26,308.31	18,835	22,284	4,024	13.92	289
1972	26,694.33	18,844	22,295	4,400	14.41	305
1973	12,036.90	8,374	9,907	2,129	14.91	143
1974	18,632.52	12,769	15,107	3,525	15.42	229
1975	30,467.80	20,550	24,313	6,155	15.95	386
1976	138,678.97	92,009	108,858	29,821	16.49	1,808
1977	14,832.80	9,675	11,447	3,386	17.04	199
1978	22,161.07	14,197	16,797	5,364	17.61	305
1979	41,008.38	25,793	30,516	10,492	18.18	577

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1980	13,577.55	8,377	9,911	3,667	18.77	195
1981	82,437.31	49,866	58,998	23,440	19.36	1,211
1982	156,845.27	106,341	125,814	31,031	17.69	1,754
1983	24,048.18	16,040	18,977	5,071	18.10	280
1984	50,677.87	33,047	39,099	11,579	18.81	616
1985	86,879.75	55,646	65,836	21,044	19.22	1,095
1986	86,985.91	54,662	64,672	22,314	19.66	1,135
1987	52,185.49	32,146	38,033	14,153	20.10	704
1988	411,643.09	246,986	292,215	119,428	20.83	5,733
1989	41,658.60	24,445	28,921	12,737	21.30	598
1990	297,917.74	170,796	202,073	95,845	21.77	4,403
1991	147,610.27	82,573	97,694	49,916	22.25	2,243
1992	264,883.76	143,646	169,951	94,933	23.00	4,128
1993	163,266.69	86,548	102,397	60,870	23.38	2,604
1994	349,935.44	180,252	213,260	136,675	24.00	5,695
1995	117,235.62	58,594	69,324	47,912	24.52	1,954
1996	215,121.50	104,140	123,210	91,911	25.04	3,671
1997	728,580.35	340,976	403,417	325,164	25.58	12,712
1998	560,594.04	253,108	299,458	261,136	26.12	9,998
1999	16,725.51	7,269	8,600	8,125	26.67	305
2000	174,732.10	72,916	86,269	88,464	27.23	3,249
2001	495,273.00	197,911	234,153	261,120	27.80	9,393
2002	154,135.03	58,803	69,571	84,564	28.37	2,981
2003	301,200.83	109,336	129,358	171,843	28.95	5,936
2004	59,852.58	20,595	24,366	35,486	29.55	1,201
2005	86,161.34	28,106	33,253	52,908	29.95	1,767
2006	82,235.60	25,197	29,811	52,424	30.56	1,715
2007	11,729.27	3,357	3,972	7,758	31.17	249
2008	249,781.89	66,642	78,846	170,936	31.60	5,409
2012	19,034.42	3,483	4,121	14,914	33.48	445
2013	11,199.27	1,805	2,136	9,064	33.82	268
	6,148,406.10	3,103,582	3,671,615	2,476,791		99,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 1.62

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	624	706			
1982	5,572.11	5,064	5,572			
1983	1,354.71	1,218	1,355			
1984	2,338.50	2,077	2,339			
1985	8,363.40	7,333	8,363			
1986	1,865.01	1,612	1,865			
1987	8,236.27	7,039	8,236			
1988	56,812.32	47,938	56,812			
1989	6,202.17	5,140	6,202			
1990	81,477.96	66,494	81,478			
1991	19,398.63	15,618	19,399			
1992	11,826.34	9,345	11,608	219	7.23	30
1993	4,988.84	3,882	4,822	167	7.52	22
1994	24,237.82	18,542	23,031	1,207	7.83	154
1995	53,971.10	40,462	50,258	3,713	8.18	454
1996	2,814.71	2,064	2,564	251	8.55	29
1997	270.53	194	241	30	8.95	3
2000	83,012.05	54,713	67,960	15,052	10.09	1,492
2001	21,876.59	14,003	17,393	4,483	10.40	431
2004	19,336.59	11,090	13,775	5,562	11.53	482
2009	239,511.48	106,631	132,448	107,064	13.08	8,185
2010	493,162.42	205,205	254,888	238,275	13.33	17,875
2011	679,759.29	261,707	325,070	354,689	13.58	26,118
2012	572,350.00	202,154	251,098	321,252	13.73	23,398
2013	629,591.21	201,343	250,091	379,500	13.83	27,440
2014	214,236.53	60,800	75,520	138,716	13.88	9,994
2015	223,230.20	54,736	67,988	155,242	13.85	11,209
	3,486,136.42	1,426,661	1,760,716	1,725,420		127,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 3.65

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	792	802			
1958	54.05	53	54			
1959	1,630.62	1,573	1,631			
1962	268.78	253	269			
1964	542.39	503	542			
1965	237.71	219	238			
1966	1,610.42	1,474	1,610			
1967	1,046.31	951	1,046			
1968	8,185.23	7,388	8,185			
1969	1,294.81	1,161	1,295			
1970	2,302.48	2,049	2,302			
1971	4,402.26	3,887	4,402			
1972	6,378.34	5,587	6,378			
1973	2,116.13	1,839	2,116			
1974	772.96	666	767	6	4.83	1
1975	728.51	623	717	11	5.09	2
1976	666.84	565	650	16	5.37	3
1977	2,372.22	1,989	2,290	83	5.66	15
1978	395.78	328	378	18	5.96	3
1979	1,489.70	1,222	1,407	83	6.29	13
1980	1,156.83	938	1,080	77	6.63	12
1981	1,410.00	1,128	1,298	112	7.00	16
1982	4,310.08	3,645	4,196	114	6.80	17
1983	3,348.16	2,792	3,214	134	7.23	19
1984	3,634.15	2,997	3,450	184	7.49	25
1985	5,292.73	4,296	4,945	348	7.95	44
1986	1,466.52	1,170	1,347	120	8.42	14
1987	1,617.48	1,273	1,465	152	8.73	17
1988	7,215.84	5,570	6,412	804	9.23	87
1989	11,462.74	8,668	9,978	1,485	9.75	152
1990	14,888.28	11,017	12,682	2,206	10.28	215
1991	14,350.24	10,378	11,946	2,404	10.81	222
1992	10,561.54	7,454	8,580	1,981	11.36	174

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1993	9,905.10	6,844	7,878	2,027	11.79	172
1994	3,879.74	2,622	3,018	862	12.23	70
1995	7,818.56	5,134	5,910	1,909	12.81	149
	140,637.24	110,070	125,501	15,136		1,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 1.03

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,235	4,370	15	1.21	12
1986	38,021.86	38,022	38,022			
1990	11,962.90	11,547	11,963			
1991	2,199.99	2,107	2,200			
1992	1,383.30	1,312	1,383			
1995	24,385.78	22,345	23,573	812	2.24	362
1996	494.25	447	472	23	2.47	9
2015	100,388.74	24,846	26,212	74,177	13.68	5,422
	210,010.97	131,650	134,984	75,027		5,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.9	2.76

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	298.00	288	298			
1904	222.17	214	222			
1929	410.41	359	410			
1930	548.08	478	548			
1931	10,677.87	9,260	10,678			
1932	38.71	33	38	1	10.28	
1933	55.00	47	54	1	10.62	
1934	123.52	105	121	2	10.96	
1935	533.10	453	522	11	11.31	1
1936	100.54	85	98	3	11.68	
1937	223.29	187	216	8	12.05	1
1938	178.56	149	172	7	12.44	1
1939	285.78	237	273	12	12.84	1
1940	249.96	206	238	12	13.25	1
1941	57.82	47	54	4	13.67	
1942	19.44	16	18	1	14.11	
1944	36.92	30	35	2	15.01	
1945	59.80	47	54	6	15.49	
1946	160.11	126	145	15	15.97	1
1947	235.63	184	212	23	16.47	1
1948	51.03	39	45	6	16.98	
1949	2,077.70	1,593	1,837	241	17.51	14
1950	1,726.56	1,311	1,512	215	18.04	12
1951	360.18	271	313	48	18.59	3
1952	287.05	214	247	40	19.15	2
1953	1,145.40	844	973	172	19.72	9
1954	877.98	640	738	140	20.31	7
1955	3,133.21	2,260	2,606	527	20.91	25
1956	1,794.30	1,280	1,476	318	21.51	15
1957	5,277.55	3,720	4,290	988	22.13	45
1958	1,136.57	792	913	223	22.76	10
1959	1,431.64	985	1,136	296	23.40	13
1960	1,139.60	774	893	247	24.05	10
1961	1,739.80	1,167	1,346	394	24.71	16
1962	534.64	354	408	126	25.38	5
1963	1,024.78	669	772	253	26.06	10
1964	2,424.42	1,560	1,799	625	26.75	23
1965	1,904.74	1,208	1,393	512	27.45	19
1966	14,200.26	8,868	10,227	3,973	28.16	141
1967	36,083.66	22,189	25,589	10,495	28.88	363
1968	18,362.30	11,115	12,818	5,544	29.60	187
1969	11,282.03	6,720	7,750	3,532	30.33	116

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1970	6,080.40	3,561	4,107	1,974	31.08	64
1971	15,534.05	8,943	10,313	5,221	31.82	164
1972	18,498.57	10,463	12,066	6,432	32.58	197
1973	38,364.70	21,305	24,570	13,795	33.35	414
1974	49,272.90	26,857	30,972	18,301	34.12	536
1975	37,863.68	20,245	23,347	14,517	34.90	416
1976	13,898.67	7,287	8,404	5,495	35.68	154
1977	19,181.60	9,852	11,362	7,820	36.48	214
1978	24,833.70	12,490	14,404	10,430	37.28	280
1979	27,735.34	13,649	15,740	11,995	38.09	315
1980	38,526.40	18,544	21,385	17,141	38.90	441
1981	41,644.61	19,590	22,592	19,053	39.72	480
1982	29,660.39	15,026	17,328	12,332	36.28	340
1983	47,020.30	23,350	26,928	20,092	36.74	547
1984	51,245.11	24,926	28,745	22,500	37.22	605
1985	70,214.20	33,183	38,268	31,947	38.22	836
1986	74,675.20	34,515	39,804	34,871	38.69	901
1987	61,590.79	27,611	31,842	29,749	39.69	750
1988	64,488.00	28,214	32,537	31,951	40.18	795
1989	63,293.80	26,805	30,912	32,381	41.18	786
1990	76,971.45	31,743	36,607	40,364	41.67	969
1991	69,790.71	27,798	32,057	37,733	42.67	884
1992	74,877.76	28,978	33,418	41,459	43.17	960
1993	94,389.03	35,349	40,766	53,623	44.05	1,217
1994	63,758.76	23,246	26,808	36,951	44.43	832
1995	64,141.55	22,475	25,919	38,223	45.43	841
1996	72,745.02	24,617	28,389	44,356	45.94	966
1997	147,067.21	47,650	54,951	92,116	46.94	1,962
1998	219,807.88	68,053	78,481	141,327	47.94	2,948
1999	109,098.49	32,424	37,392	71,706	48.47	1,479
2000	148,695.59	42,051	48,494	100,201	49.46	2,026
2001	49,857.74	13,467	15,531	34,327	49.99	687
2002	51,469.65	13,150	15,165	36,305	50.99	712
2003	48,988.25	11,885	13,706	35,282	51.52	685
2004	503,472.20	114,691	132,265	371,207	52.53	7,067
2005	99,247.65	21,299	24,563	74,685	53.07	1,407
2006	21,099.30	4,216	4,862	16,237	54.07	300
2007	21,366.27	3,978	4,588	16,779	54.62	307
2008	105,671.97	18,112	20,887	84,785	55.61	1,525
2009	31,652.25	4,950	5,708	25,944	56.62	458
2010	18,984.06	2,705	3,119	15,865	57.17	278
2011	16,496.41	2,103	2,425	14,071	58.17	242

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2012	11,716.78	1,326	1,529	10,188	58.73	173
2013	7,230.17	710	819	6,411	59.72	107
2014	96,772.18	8,090	9,330	87,443	60.29	1,450
2015	3,854.69	265	306	3,549	60.86	58
2016	736.79	39	45	692	61.86	11
2017	1,733.31	67	77	1,656	62.44	27
2018	88,452.68	2,070	2,387	86,065	62.60	1,375
	3,236,278.32	1,075,047	1,239,710	1,996,568		42,240
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 1.31

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
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	2,518	2,532			
1921	17,407.66	17,185	17,408			
1922	1,544.59	1,514	1,545			
1923	444.90	433	445			
1924	49,481.98	47,809	49,482			
1925	9,550.78	9,163	9,551			
1926	1,437.54	1,369	1,438			
1927	12,634.65	11,950	12,635			
1928	169.18	159	169			
1929	1,786.94	1,666	1,787			
1930	6,130.68	5,673	6,131			
1931	886.67	815	887			
1932	690.68	630	691			
1933	4,845.58	4,387	4,846			
1934	599.15	538	599			
1937	206.12	181	204	2	6.07	
1939	941.28	814	920	22	6.74	3
1941	1,497.83	1,276	1,442	56	7.42	8
1942	1,321.59	1,116	1,261	61	7.76	8
1943	3,799.03	3,184	3,597	202	8.10	25
1944	480.46	399	451	30	8.44	4
1945	7,388.06	6,089	6,879	509	8.79	58
1946	24,241.93	19,811	22,381	1,861	9.14	204
1947	1,212.46	983	1,111	102	9.48	11
1948	11,813.70	9,491	10,722	1,091	9.83	111
1949	155,416.10	123,742	139,796	15,620	10.19	1,533

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	248,419	280,649	34,125	10.54	3,238
1951	117,565.93	91,937	103,865	13,701	10.90	1,257
1952	14,011.46	10,856	12,264	1,747	11.26	155
1953	64,035.02	49,153	55,530	8,505	11.62	732
1954	82,747.60	62,921	71,084	11,663	11.98	974
1955	21,708.32	16,346	18,467	3,242	12.35	263
1956	33,265.27	24,803	28,021	5,244	12.72	412
1957	17,019.75	12,564	14,194	2,826	13.09	216
1958	16,398.95	11,981	13,535	2,864	13.47	213
1959	36,119.98	26,115	29,503	6,617	13.85	478
1960	28,812.28	20,612	23,286	5,526	14.23	388
1961	30,404.90	21,515	24,306	6,099	14.62	417
1962	27,753.65	19,422	21,942	5,812	15.01	387
1963	14,913.85	10,317	11,656	3,258	15.41	211
1964	4,880.13	3,338	3,771	1,109	15.80	70
1965	18,536.25	12,527	14,152	4,384	16.21	270
1966	5,038.93	3,365	3,802	1,237	16.61	74
1967	4,718.58	3,112	3,516	1,203	17.02	71
1968	4,278.86	2,786	3,147	1,131	17.44	65
1969	8,771.59	5,638	6,369	2,402	17.86	134
1970	5,741.53	3,641	4,113	1,628	18.29	89
1971	36,049.81	22,553	25,479	10,571	18.72	565
1973	11,871.49	7,220	8,157	3,715	19.59	190
1974	25,525.37	15,295	17,279	8,246	20.04	411
1975	87,663.74	51,739	58,452	29,212	20.49	1,426
1976	4,598.73	2,672	3,019	1,580	20.95	75
1977	8,040.17	4,597	5,193	2,847	21.41	133
1978	13,389.00	7,530	8,507	4,882	21.88	223
1979	6,024.51	3,330	3,762	2,262	22.36	101
1980	2,625.97	1,426	1,611	1,015	22.84	44
1981	3,896.41	2,078	2,348	1,549	23.33	66
1982	4,195.18	2,719	3,072	1,123	20.22	56
1984	107,312.77	67,328	76,063	31,250	20.93	1,493
1985	3,250.91	2,004	2,264	987	21.31	46
1987	11,800.00	7,002	7,910	3,890	22.10	176
1989	18,115.32	10,357	11,701	6,415	22.66	283
1990	3,722.71	2,080	2,350	1,373	23.10	59
1993	4,421.64	2,309	2,609	1,813	24.13	75
1995	3,605.96	1,794	2,027	1,579	24.76	64
1996	28,053.64	13,516	15,270	12,784	25.28	506
1998	37,254.30	16,899	19,091	18,163	25.90	701
1999	24,770.91	10,815	12,218	12,553	26.45	475

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	10,092	11,401	12,558	26.80	469
2001	34,304.98	13,900	15,703	18,602	27.16	685
2002	6,262.15	2,433	2,749	3,513	27.55	128
2003	8,507.00	3,158	3,568	4,939	27.95	177
2004	14,150.50	5,001	5,650	8,501	28.36	300
2005	14,063.28	4,711	5,322	8,741	28.79	304
2006	17,523.06	5,558	6,279	11,244	29.06	387
2007	55,195.64	16,421	18,551	36,644	29.52	1,241
2008	20,558.92	5,699	6,438	14,121	29.99	471
2011	27,987.49	5,995	6,773	21,215	31.18	680
2013	103,921.61	17,563	19,842	84,080	31.96	2,631
2014	188,343.09	27,347	30,895	157,448	32.38	4,863
	2,178,846.81	1,335,325	1,495,555	683,292		31,583

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
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	4,060	4,142			
1924	97.67	94	98			
1925	10,856.10	10,415	10,856			
1927	2,720.18	2,573	2,720			
1930	189.29	175	189			
1933	847.72	768	848			
1936	544.45	482	544			
1938	32.84	29	33			
1941	131.25	112	131			
1952	9,309.40	7,213	9,272	37	11.26	3
1956	5,775.22	4,306	5,535	240	12.72	19
1957	69,144.98	51,043	65,616	3,529	13.09	270
1958	4,263.84	3,115	4,004	259	13.47	19
1959	1,740.26	1,258	1,617	123	13.85	9
1960	10,837.04	7,753	9,967	871	14.23	61

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	10,848	13,945	1,385	14.62	95
1962	44,412.35	31,080	39,953	4,459	15.01	297
1963	61,579.91	42,601	54,764	6,816	15.41	442
1964	34,514.99	23,608	30,348	4,167	15.80	264
1965	24,530.54	16,578	21,311	3,219	16.21	199
1966	16,505.84	11,023	14,170	2,336	16.61	141
1967	43,814.66	28,900	37,151	6,664	17.02	392
1968	27,948.53	18,200	23,396	4,552	17.44	261
1969	33,413.01	21,478	27,610	5,803	17.86	325
1970	109,477.63	69,431	89,254	20,224	18.29	1,106
1971	28,682.10	17,944	23,067	5,615	18.72	300
1972	14,929.02	9,211	11,841	3,088	19.15	161
1973	43,388.65	26,389	33,923	9,465	19.59	483
1974	6,679.10	4,002	5,145	1,535	20.04	77
1975	2,388.78	1,410	1,813	576	20.49	28
1976	325.75	189	243	83	20.95	4
1977	310.42	177	228	83	21.41	4
1978	5,350.19	3,009	3,868	1,482	21.88	68
1980	6,278.95	3,411	4,385	1,894	22.84	83
1981	51,214.65	27,318	35,117	16,097	23.33	690
1982	55,560.11	36,014	46,296	9,264	20.22	458
1983	28,861.79	18,414	23,671	5,191	20.57	252
1984	5,806.34	3,643	4,683	1,123	20.93	54
1985	10,388.00	6,404	8,232	2,156	21.31	101
1986	10,162.46	6,150	7,906	2,257	21.69	104
1987	22,171.50	13,157	16,913	5,258	22.10	238
1988	9,500.30	5,552	7,137	2,363	22.22	106
1989	21,764.75	12,443	15,996	5,769	22.66	255
1990	17,697.49	9,888	12,711	4,986	23.10	216
1991	2,527.62	1,385	1,780	747	23.30	32
1992	778.74	416	535	244	23.77	10
1993	14,187.04	7,408	9,523	4,664	24.13	193
1994	30,706.90	15,661	20,132	10,575	24.50	432
1995	14,521.42	7,223	9,285	5,236	24.76	211
1996	64,620.77	31,134	40,023	24,598	25.28	973
1997	90,222.73	42,224	54,279	35,944	25.58	1,405
1998	90,466.61	41,036	52,752	37,715	25.90	1,456
1999	26,987.42	11,783	15,147	11,840	26.45	448
2000	22,242.63	9,369	12,044	10,199	26.80	381
2001	27,792.71	11,262	14,477	13,315	27.16	490
2002	74,704.50	29,023	37,309	37,395	27.55	1,357
2003	35,723.93	13,261	17,047	18,677	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)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	12,600.58	4,453	5,724	6,876	28.36	242
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	19,248	31,082	29.52	1,053
2008	4,380.00	1,214	1,561	2,819	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	1,151,949.73	167,263	215,017	936,932	32.38	28,936
	2,605,379.91	989,307	1,265,813	1,339,567		46,224

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 50-S0.5  
NET SALVAGE PERCENT.. 0

1862	16.00	16	16			
1900	123.38	123	123			
1902	2,860.00	2,860	2,860			
1908	2,901.80	2,902	2,902			
1910	7,556.70	7,557	7,557			
1915	161.12	161	161			
1923	266.11	259	266			
1925	212.80	204	213			
1927	13,724.13	12,980	13,724			
1928	894.16	840	894			
1930	38.28	35	38			
1936	572.62	507	573			
1937	4,600.60	4,042	4,601			
1945	12.36	10	12			
1947	432.79	351	433			
1948	6,857.71	5,509	6,858			
1949	1,464.38	1,166	1,464			
1950	23,781.96	18,769	23,782			
1952	8.07	6	8			
1953	1,809.10	1,389	1,809			
1954	0.60			1	11.98	
1955	768.66	579	769			
1956	123.78	92	124			
1957	1,865.14	1,377	1,865			
1959	2,255.90	1,631	2,256			
1960	2,692.32	1,926	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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	2,889.36	2,045	2,889			
1962	2,147.00	1,502	2,147			
1963	1,552.28	1,074	1,552			
1964	251.74	172	252			
1965	898.68	607	888	10	16.21	1
1966	2,957.44	1,975	2,890	67	16.61	4
1967	6,310.72	4,163	6,092	219	17.02	13
1968	8,455.01	5,506	8,058	397	17.44	23
1969	1,245.94	801	1,172	74	17.86	4
1970	15,473.04	9,813	14,360	1,113	18.29	61
1971	1,369.67	857	1,254	116	18.72	6
1972	1,726.18	1,065	1,559	168	19.15	9
1973	486.52	296	433	53	19.59	3
1974	909.12	545	798	112	20.04	6
1975	1,641.93	969	1,418	224	20.49	11
1977	1,522.09	870	1,273	249	21.41	12
1980	1,579.82	858	1,256	324	22.84	14
1984	1,166.22	732	1,071	95	20.93	5
1985	57,181.74	35,253	51,590	5,592	21.31	262
1986	5,760.94	3,487	5,103	658	21.69	30
1988	3,798.31	2,220	3,249	550	22.22	25
1989	1,768.35	1,011	1,480	289	22.66	13
1990	2,041.00	1,140	1,668	373	23.10	16
1991	2,626.45	1,439	2,106	521	23.30	22
1994	422.40	215	315	108	24.50	4
1995	825.00	410	600	225	24.76	9
1996	2,848.85	1,373	2,009	840	25.28	33
1997	2,075.00	971	1,421	654	25.58	26
2003	2,542.54	944	1,381	1,161	27.95	42
2004	5,268.60	1,862	2,725	2,544	28.36	90
2006	3,944.55	1,251	1,831	2,114	29.06	73
2007	1,852.48	551	806	1,046	29.52	35
2011	2,856.60	612	896	1,961	31.18	63
2012	17,301.02	3,322	4,861	12,440	31.56	394

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2016	21,621.02	2,067	3,025	18,596	33.13	561
2017	68,032.91	4,728	6,919	61,114	33.47	1,826
2018	183,700.37	7,789	11,398	172,302	33.84	5,092
	515,051.36	169,786	228,745	286,306		8,788
	5,299,278.08	2,494,418	2,990,113	2,309,165		86,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.7	1.63

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1921	144.82	127	138	6	9.11	1
1922	766.42	668	728	38	9.36	4
1924	151,480.89	131,020	142,777	8,704	9.86	883
1925	28,064.43	24,178	26,348	1,717	10.11	170
1926	332,416.50	285,197	310,788	21,628	10.37	2,086
1927	42,636.85	36,423	39,691	2,946	10.64	277
1928	136,926.90	116,463	126,913	10,013	10.91	918
1929	168,821.27	142,943	155,770	13,052	11.19	1,166
1930	333,631.11	281,211	306,445	27,186	11.47	2,370
1931	204,271.31	171,337	186,711	17,560	11.77	1,492
1932	21,972.41	18,342	19,988	1,985	12.06	165
1933	13,086.86	10,869	11,844	1,243	12.37	100
1934	20,857.41	17,232	18,778	2,079	12.69	164
1935	15,353.93	12,615	13,747	1,607	13.02	123
1936	13,389.98	10,941	11,923	1,467	13.35	110
1937	12,262.82	9,961	10,855	1,408	13.70	103
1938	8,657.90	6,990	7,617	1,041	14.06	74
1939	22,863.28	18,344	19,990	2,873	14.43	199
1940	22,492.09	17,929	19,538	2,954	14.81	199
1941	40,289.35	31,900	34,762	5,527	15.20	364
1942	31,166.75	24,506	26,705	4,462	15.60	286
1943	4,301.48	3,358	3,659	642	16.01	40
1944	5,710.67	4,425	4,822	889	16.44	54
1945	12,031.86	9,250	10,080	1,952	16.88	116
1946	360,832.77	275,171	299,863	60,970	17.33	3,518
1947	71,153.38	53,813	58,642	12,512	17.79	703
1948	128,147.68	96,093	104,716	23,432	18.26	1,283
1949	144,117.30	107,101	116,711	27,406	18.75	1,462
1950	1,742,094.58	1,282,704	1,397,804	344,291	19.25	17,885
1951	375,615.31	273,944	298,526	77,090	19.76	3,901
1952	680,237.64	491,261	535,343	144,895	20.28	7,145
1953	759,348.84	542,881	591,595	167,754	20.81	8,061
1954	1,399,182.42	989,782	1,078,597	320,585	21.36	15,009
1955	1,212,492.06	848,575	924,719	287,773	21.91	13,134
1956	1,824,676.03	1,262,767	1,376,078	448,598	22.48	19,955
1957	1,536,003.07	1,051,010	1,145,319	390,684	23.05	16,949
1958	3,024,143.92	2,044,805	2,228,289	795,854	23.64	33,666
1959	1,827,096.87	1,220,409	1,329,919	497,178	24.24	20,511
1960	2,969,029.97	1,958,758	2,134,521	834,509	24.84	33,595
1961	1,796,363.97	1,169,846	1,274,819	521,545	25.46	20,485
1962	1,932,724.17	1,241,969	1,353,413	579,311	26.09	22,204
1963	2,363,345.93	1,498,290	1,632,735	730,611	26.72	27,343

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1964	2,313,181.64	1,445,900	1,575,644	737,538	27.37	26,947
1965	2,914,353.93	1,795,708	1,956,840	957,513	28.02	34,172
1966	3,043,559.84	1,847,806	2,013,613	1,029,947	28.68	35,912
1967	3,212,684.41	1,920,575	2,092,912	1,119,772	29.36	38,139
1968	3,598,176.58	2,117,491	2,307,498	1,290,679	30.04	42,965
1969	3,990,135.73	2,311,007	2,518,378	1,471,757	30.72	47,909
1970	3,367,618.75	1,918,162	2,090,283	1,277,336	31.42	40,654
1971	3,201,594.54	1,792,893	1,953,773	1,247,822	32.12	38,849
1972	3,091,605.67	1,701,218	1,853,872	1,237,734	32.83	37,701
1973	2,959,465.33	1,599,325	1,742,836	1,216,630	33.55	36,263
1974	3,150,533.10	1,671,074	1,821,023	1,329,510	34.28	38,784
1975	2,308,645.96	1,201,442	1,309,250	999,396	35.01	28,546
1976	2,020,394.11	1,030,947	1,123,456	896,938	35.75	25,089
1977	2,584,972.64	1,292,486	1,408,463	1,176,509	36.50	32,233
1978	2,573,438.23	1,260,290	1,373,378	1,200,060	37.25	32,216
1979	4,581,360.65	2,195,938	2,392,984	2,188,377	38.01	57,574
1980	9,621,690.00	4,510,360	4,915,084	4,706,606	38.78	121,367
1981	6,649,395.76	3,046,886	3,320,289	3,329,107	39.55	84,175
1982	7,015,840.47	3,606,142	3,929,728	3,086,112	35.22	87,624
1983	1,685,871.32	849,511	925,739	760,132	35.69	21,298
1984	2,333,373.93	1,151,520	1,254,848	1,078,526	36.18	29,810
1985	3,065,525.03	1,469,919	1,601,818	1,463,707	37.18	39,368
1986	4,912,955.94	2,303,194	2,509,864	2,403,092	37.67	63,793
1987	2,064,949.99	945,747	1,030,611	1,034,339	38.17	27,098
1988	4,172,116.55	1,851,585	2,017,731	2,154,385	39.17	55,001
1989	3,573,973.51	1,546,101	1,684,836	1,889,138	39.68	47,609
1990	3,327,534.57	1,401,558	1,527,323	1,800,212	40.19	44,793
1991	3,160,645.28	1,285,750	1,401,123	1,759,522	41.19	42,717
1992	2,516,429.04	994,241	1,083,456	1,432,973	41.72	34,347
1993	1,064,653.85	409,998	446,788	617,866	42.12	14,669
1994	924,937.79	344,354	375,254	549,684	42.99	12,786
1995	5,083,109.52	1,830,936	1,995,230	3,087,880	43.52	70,953
1996	5,030,748.15	1,749,694	1,906,698	3,124,051	44.07	70,888
1997	1,953,737.12	654,893	713,658	1,240,079	44.62	27,792
1998	2,323,989.69	744,606	811,421	1,512,569	45.61	33,163
1999	1,122,446.61	345,152	376,123	746,323	46.17	16,165
2000	2,577,681.50	758,869	826,964	1,750,718	46.73	37,465
2001	2,872,166.39	807,653	880,125	1,992,041	47.29	42,124
2002	1,061,876.18	284,370	309,887	751,989	47.86	15,712
2003	3,326,493.39	839,607	914,947	2,411,547	48.86	49,356
2004	1,756,323.57	419,234	456,853	1,299,471	49.44	26,284
2005	1,033,081.16	232,237	253,076	780,005	50.01	15,597

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,689,801.04	566,472	617,303	2,072,498	50.60	40,958
2007	918,999.44	180,308	196,487	722,512	51.20	14,112
2008	2,252,967.88	409,364	446,097	1,806,871	51.79	34,888
2009	2,539,108.81	424,031	462,080	2,077,029	52.39	39,646
2010	2,272,812.11	345,467	376,466	1,896,346	53.00	35,780
2011	1,801,197.86	246,404	268,514	1,532,684	53.61	28,590
2012	2,608,204.52	318,723	347,323	2,260,882	53.85	41,985
2013	3,366,741.29	358,895	391,099	2,975,642	54.48	54,619
2014	4,931,778.77	450,271	490,675	4,441,104	54.74	81,131
2015	9,585,788.77	720,851	785,534	8,800,254	55.38	158,907
2016	12,277,097.00	730,487	796,035	11,481,062	55.32	207,539
2017	24,778,897.10	1,065,493	1,161,102	23,617,795	55.64	424,475
2018	15,595,035.07	414,828	452,051	15,142,984	54.99	275,377
2019	1,454,657.71	13,674	14,901	1,439,757	52.97	27,181
	246,006,557.99	85,527,055	93,201,569	152,804,989		3,469,368

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 73-R2.5  
NET SALVAGE PERCENT.. 0

1892	19.60	19	17	3	2.16	1
1894	956.51	921	823	133	2.69	49
1895	61.08	59	53	8	2.97	3
1896	751.41	718	642	109	3.25	34
1897	1,592.01	1,515	1,354	238	3.52	68
1898	202.82	192	172	31	3.80	8
1899	484.18	457	409	76	4.06	19
1900	785.81	739	661	125	4.32	29
1901	2,596.60	2,434	2,176	420	4.58	92
1902	375.81	351	314	62	4.81	13
1903	475.56	443	396	79	5.05	16
1904	310.00	288	257	53	5.28	10
1905	2,528.46	2,338	2,090	438	5.50	80
1906	3,857.38	3,555	3,178	679	5.72	119
1907	10,110.17	9,288	8,304	1,806	5.94	304
1908	20,727.44	18,978	16,967	3,760	6.16	610
1909	412.22	376	336	76	6.38	12
1910	8,191.88	7,451	6,662	1,530	6.60	232
1911	969.37	879	786	183	6.81	27
1912	1,051.04	950	849	202	7.04	29

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1913	2,319.58	2,089	1,868	452	7.26	62
1914	754.79	677	605	150	7.48	20
1915	608.58	544	486	122	7.71	16
1916	347.47	310	277	70	7.94	9
1917	1,520.01	1,350	1,207	313	8.17	38
1918	1,345.06	1,190	1,064	281	8.40	33
1919	3,265.41	2,879	2,574	691	8.63	80
1920	7,784.09	6,838	6,114	1,671	8.87	188
1921	40,453.75	35,406	31,655	8,799	9.11	966
1922	26,277.15	22,908	20,481	5,796	9.36	619
1923	38,794.35	33,687	30,118	8,676	9.61	903
1924	48,223.21	41,710	37,291	10,932	9.86	1,109
1925	51,732.26	44,568	39,846	11,886	10.11	1,176
1926	13,039.20	11,187	10,002	3,037	10.37	293
1927	37,387.17	31,938	28,554	8,833	10.64	830
1928	11,795.95	10,033	8,970	2,826	10.91	259
1929	2,536.44	2,148	1,920	616	11.19	55
1930	111,482.41	93,966	84,011	27,471	11.47	2,395
1931	226,880.96	190,301	170,140	56,741	11.77	4,821
1932	6,759.27	5,643	5,045	1,714	12.06	142
1933	11,953.62	9,928	8,876	3,077	12.37	249
1934	2,626.40	2,170	1,940	686	12.69	54
1935	2,942.38	2,418	2,162	781	13.02	60
1936	20,894.43	17,073	15,264	5,630	13.35	422
1937	4,338.81	3,525	3,152	1,187	13.70	87
1938	3,483.64	2,813	2,515	969	14.06	69
1939	2,547.38	2,044	1,827	720	14.43	50
1940	12,984.90	10,351	9,254	3,731	14.81	252
1941	6,475.53	5,127	4,584	1,892	15.20	124
1942	5,308.88	4,174	3,732	1,577	15.60	101
1943	3,044.57	2,377	2,125	919	16.01	57
1944	2,286.86	1,772	1,584	703	16.44	43
1945	1,941.06	1,492	1,334	607	16.88	36
1946	72,447.44	55,248	49,395	23,053	17.33	1,330
1947	15,003.80	11,347	10,145	4,859	17.79	273
1948	8,484.41	6,362	5,688	2,796	18.26	153
1949	15,502.46	11,521	10,300	5,202	18.75	277
1950	8,967.08	6,602	5,903	3,065	19.25	159
1951	16,787.32	12,243	10,946	5,841	19.76	296
1952	176,401.78	127,396	113,899	62,502	20.28	3,082
1953	438,739.92	313,668	280,437	158,303	20.81	7,607
1954	10,751.17	7,605	6,799	3,952	21.36	185

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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1955	118,831.55	83,165	74,354	44,477	21.91	2,030
1956	621,743.60	430,278	384,693	237,050	22.48	10,545
1957	1,596,440.61	1,092,364	976,637	619,804	23.05	26,890
1958	192,917.48	130,443	116,624	76,294	23.64	3,227
1959	1,153,002.10	770,148	688,557	464,445	24.24	19,160
1960	646,898.33	426,778	381,564	265,334	24.84	10,682
1961	1,309,892.18	853,041	762,668	547,224	25.46	21,493
1962	1,033,044.07	663,834	593,506	439,538	26.09	16,847
1963	1,854,774.74	1,175,872	1,051,298	803,477	26.72	30,070
1964	3,030,049.11	1,893,993	1,693,339	1,336,710	27.37	48,839
1965	2,310,808.26	1,423,828	1,272,985	1,037,824	28.02	37,039
1966	2,133,180.21	1,295,096	1,157,891	975,289	28.68	34,006
1967	2,270,053.33	1,357,061	1,213,291	1,056,762	29.36	35,993
1968	3,348,209.49	1,970,388	1,761,641	1,586,569	30.04	52,815
1969	3,158,323.87	1,829,238	1,635,445	1,522,879	30.72	49,573
1970	2,481,555.98	1,413,469	1,263,723	1,217,833	31.42	38,760
1971	2,286,282.33	1,280,318	1,144,678	1,141,604	32.12	35,542
1972	3,387,234.44	1,863,893	1,666,428	1,720,806	32.83	52,416
1973	1,308,449.67	707,099	632,187	676,262	33.55	20,157
1974	575,895.99	305,461	273,100	302,796	34.28	8,833
1975	641,153.30	333,663	298,314	342,839	35.01	9,793
1976	426,406.93	217,583	194,532	231,875	35.75	6,486
1977	609,156.20	304,578	272,310	336,846	36.50	9,229
1978	589,680.49	288,784	258,190	331,491	37.25	8,899
1979	1,009,638.32	483,940	432,670	576,968	38.01	15,179
1980	1,092,753.54	512,250	457,981	634,772	38.78	16,369
1981	3,040,803.06	1,393,357	1,245,742	1,795,061	39.55	45,387
1982	4,811,681.38	2,473,204	2,211,187	2,600,494	35.22	73,836
1983	854,239.18	430,451	384,848	469,391	35.69	13,152
1984	1,861,736.36	918,767	821,431	1,040,306	36.18	28,754
1985	1,841,610.16	883,052	789,500	1,052,111	37.18	28,298
1986	1,665,618.64	780,842	698,118	967,501	37.67	25,684
1987	2,016,001.73	923,329	825,510	1,190,492	38.17	31,189
1988	1,967,124.75	873,010	780,521	1,186,603	39.17	30,294
1989	1,597,328.19	691,004	617,798	979,531	39.68	24,686
1990	1,296,646.29	546,147	488,287	808,359	40.19	20,113
1991	833,479.87	339,060	303,139	530,341	41.19	12,875
1992	2,814,319.98	1,111,938	994,137	1,820,183	41.72	43,629
1993	865,455.05	333,287	297,978	567,477	42.12	13,473
1994	1,544,373.69	574,970	514,056	1,030,317	42.99	23,966
1995	1,217,579.55	438,572	392,109	825,471	43.52	18,968
1996	8,955,397.56	3,114,687	2,784,710	6,170,687	44.07	140,020

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1997	7,793,981.10	2,612,542	2,335,764	5,458,217	44.62	122,327
1998	3,544,274.34	1,135,585	1,015,279	2,528,996	45.61	55,448
1999	441,823.77	135,861	121,468	320,356	46.17	6,939
2000	8,076,667.53	2,377,771	2,125,865	5,950,803	46.73	127,344
2001	2,149,965.23	604,570	540,521	1,609,445	47.29	34,034
2002	5,038,094.59	1,349,202	1,206,265	3,831,830	47.86	80,063
2003	1,740,811.51	439,381	392,832	1,347,979	48.86	27,589
2004	2,010,119.57	479,816	428,983	1,581,136	49.44	31,981
2005	2,722,039.52	611,914	547,087	2,174,953	50.01	43,490
2006	1,215,469.44	255,978	228,859	986,610	50.60	19,498
2007	913,015.66	179,134	160,156	752,860	51.20	14,704
2008	2,759,989.54	501,490	448,361	2,311,628	51.79	44,635
2009	645,603.14	107,816	96,394	549,209	52.39	10,483
2010	2,395,459.49	364,110	325,535	2,069,924	53.00	39,055
2011	1,322,899.59	180,973	161,800	1,161,099	53.61	21,658
2012	2,647,120.67	323,478	289,208	2,357,913	53.85	43,787
2013	4,757,148.34	507,112	453,387	4,303,761	54.48	78,997
2014	15,719,788.79	1,435,217	1,283,167	14,436,622	54.74	263,731
2015	16,753,139.69	1,259,836	1,126,366	15,626,773	55.38	282,174
2016	11,861,718.66	705,772	631,001	11,230,718	55.32	203,014
2017	7,900,470.44	339,720	303,729	7,596,741	55.64	136,534
2018	48,852,585.08	1,299,479	1,161,809	47,690,776	54.99	867,263
2019	10,434,693.27	98,086	87,695	10,346,999	52.97	195,337
	239,600,330.82	57,445,664	51,359,746	188,240,585		3,976,016

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 73-R2.5  
NET SALVAGE PERCENT.. 0

1903	504.20	469	504
1904	259.71	241	260
1905	15.92	15	16
1906	164.51	152	165
1908	15.93	15	16
1909	55.92	51	56
1910	447.56	407	448
1911	3.93	4	4
1912	71.48	65	71
1913	945.51	851	946
1914	22.27	20	22

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1915	246.22	220	246			
1916	81.38	73	81			
1918	95.53	85	96			
1919	140.02	123	140			
1921	53.00	46	53			
1923	9,160.02	7,954	9,160			
1924	1,021.66	884	1,022			
1925	6,062.75	5,223	6,063			
1926	4,426.24	3,797	4,426			
1927	7,924.23	6,769	7,924			
1928	25,380.61	21,587	25,381			
1929	189.04	160	189			
1930	191.72	162	192			
1931	5.70	5	6			
1932	54,803.99	45,750	54,804			
1933	174.30	145	174			
1934	12.73	11	13			
1935	86.41	71	86			
1936	660.25	540	660			
1937	251.50	204	252			
1938	302.44	244	301	1	14.06	
1939	457.47	367	453	4	14.43	
1940	945.95	754	931	15	14.81	1
1941	984.99	780	963	22	15.20	1
1942	1,232.52	969	1,196	36	15.60	2
1944	522.71	405	500	23	16.44	1
1945	848.43	652	805	43	16.88	3
1946	4,339.64	3,309	4,086	254	17.33	15
1947	4,292.81	3,247	4,009	284	17.79	16
1948	2,264.01	1,698	2,097	167	18.26	9
1949	65,979.46	49,033	60,543	5,436	18.75	290
1950	12,272.84	9,036	11,157	1,116	19.25	58
1951	19,999.73	14,586	18,010	1,990	19.76	101
1952	5,463.67	3,946	4,872	591	20.28	29
1953	33,567.14	23,998	29,631	3,936	20.81	189
1954	35,411.64	25,050	30,930	4,481	21.36	210
1955	26,957.15	18,866	23,295	3,662	21.91	167
1956	38,040.63	26,326	32,506	5,535	22.48	246
1957	73,309.00	50,162	61,937	11,372	23.05	493
1958	43,056.85	29,113	35,947	7,110	23.64	301
1959	63,482.55	42,403	52,357	11,126	24.24	459
1960	85,756.62	56,576	69,857	15,900	24.84	640

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1961	157,609.18	102,640	126,735	30,875	25.46	1,213
1962	230,732.21	148,269	183,075	47,657	26.09	1,827
1963	564,718.37	358,015	442,058	122,660	26.72	4,591
1964	595,226.73	372,058	459,398	135,829	27.37	4,963
1965	354,850.68	218,645	269,972	84,879	28.02	3,029
1966	826,102.33	501,543	619,279	206,823	28.68	7,211
1967	537,461.25	321,300	396,725	140,737	29.36	4,793
1968	627,338.42	369,182	455,847	171,492	30.04	5,709
1969	466,493.00	270,183	333,608	132,885	30.72	4,326
1970	371,811.43	211,780	261,495	110,316	31.42	3,511
1971	310,410.65	173,830	214,636	95,774	32.12	2,982
1972	243,849.79	134,183	165,682	78,168	32.83	2,381
1973	335,037.28	181,057	223,560	111,477	33.55	3,323
1974	326,260.22	173,052	213,676	112,585	34.28	3,284
1975	121,395.66	63,176	78,006	43,389	35.01	1,239
1976	263,985.17	134,704	166,326	97,660	35.75	2,732
1977	117,173.93	58,587	72,340	44,834	36.50	1,228
1978	356,418.91	174,549	215,524	140,895	37.25	3,782
1979	162,992.78	78,126	96,466	66,527	38.01	1,750
1980	225,324.93	105,626	130,422	94,903	38.78	2,447
1981	258,859.67	118,615	146,460	112,400	39.55	2,842
1982	244,282.72	125,561	155,036	89,246	35.22	2,534
1983	354,698.18	178,732	220,689	134,009	35.69	3,755
1984	139,026.52	68,610	84,716	54,310	36.18	1,501
1985	403,757.73	193,602	239,050	164,708	37.18	4,430
1986	653,276.96	306,256	378,149	275,128	37.67	7,304
1987	152,224.32	69,719	86,085	66,139	38.17	1,733
1988	179,259.15	79,555	98,230	81,029	39.17	2,069
1989	393,173.27	170,087	210,015	183,159	39.68	4,616
1990	100,746.53	42,434	52,395	48,351	40.19	1,203
1991	471,798.97	191,928	236,983	234,816	41.19	5,701
1992	1,369,599.84	541,129	668,158	701,442	41.72	16,813
1993	548,044.26	211,052	260,596	287,448	42.12	6,825
1994	143,937.73	53,588	66,168	77,770	42.99	1,809
1995	8,102.85	2,919	3,604	4,499	43.52	103
1996	514,099.55	178,804	220,778	293,322	44.07	6,656
1997	770,031.17	258,114	318,706	451,325	44.62	10,115
1998	1,032,491.85	330,810	408,467	624,025	45.61	13,682
1999	381,471.18	117,302	144,838	236,633	46.17	5,125
2000	3,615,050.87	1,064,271	1,314,107	2,300,944	46.73	49,239
2001	470,214.49	132,224	163,263	306,951	47.29	6,491
2002	1,556,204.87	416,752	514,584	1,041,621	47.86	21,764

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2003	365,440.23	92,237	113,889	251,551	48.86	5,148
2004	4,611,025.18	1,100,652	1,359,028	3,251,997	49.44	65,777
2005	6,409,492.65	1,440,854	1,779,092	4,630,401	50.01	92,590
2006	2,614,738.16	550,664	679,931	1,934,807	50.60	38,237
2007	1,113,033.69	218,377	269,641	843,393	51.20	16,473
2008	194,985.06	35,429	43,746	151,239	51.79	2,920
2009	3,188,354.12	532,455	657,448	2,530,906	52.39	48,309
2010	952,894.34	144,840	178,841	774,053	53.00	14,605
2011	2,261,914.07	309,430	382,068	1,879,846	53.61	35,065
2012	457,653.31	55,925	69,053	388,600	53.85	7,216
2013	945,891.69	100,832	124,502	821,390	54.48	15,077
2014	488,471.24	44,597	55,066	433,405	54.74	7,918
2015	2,366,980.74	177,997	219,781	2,147,199	55.38	38,772
2016	9,558,954.05	568,758	702,273	8,856,681	55.32	160,099
2017	7,249,187.93	311,715	384,890	6,864,298	55.64	123,370
2018	1,992,943.85	53,012	65,456	1,927,487	54.99	35,052
2019	1,514,727.77	14,238	17,580	1,497,147	52.97	28,264
	67,875,196.17	15,212,200	18,778,054	49,097,142		980,754
	553,482,084.98	158,184,919	163,339,369	390,142,716		8,426,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.3 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 UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1903	3,208.48	2,997	497	2,711	4.29	632
1904	5,451.74	5,078	842	4,610	4.45	1,036
1905	6,891.52	6,405	1,062	5,829	4.59	1,270
1906	6,243.67	5,789	960	5,284	4.73	1,117
1907	9,633.24	8,914	1,478	8,155	4.85	1,681
1908	14,936.46	13,791	2,287	12,650	4.98	2,540
1909	11,369.67	10,478	1,738	9,632	5.09	1,892
1910	13,624.23	12,533	2,078	11,546	5.20	2,220
1911	10,719.23	9,844	1,632	9,087	5.30	1,715
1912	17,450.88	15,998	2,653	14,798	5.40	2,740
1913	5,659.28	5,180	859	4,800	5.49	874
1914	8,456.01	7,728	1,282	7,174	5.58	1,286
1915	21,815.12	19,905	3,301	18,514	5.67	3,265
1916	16,970.47	15,462	2,564	14,406	5.75	2,505
1917	19,500.46	17,745	2,943	16,558	5.82	2,845
1918	12,692.45	11,533	1,912	10,780	5.90	1,827
1919	23,197.71	21,051	3,491	19,707	5.97	3,301
1920	28,661.61	25,975	4,307	24,354	6.04	4,032
1921	28,759.70	26,035	4,317	24,442	6.10	4,007
1922	65,199.81	58,952	9,776	55,424	6.16	8,997
1923	52,417.19	47,339	7,850	44,567	6.22	7,165
1924	141,608.79	127,735	21,182	120,427	6.28	19,176
1925	91,896.53	82,806	13,732	78,165	6.33	12,348
1926	86,333.84	77,710	12,887	73,447	6.38	11,512
1927	73,778.91	66,338	11,001	62,778	6.43	9,763
1928	53,621.07	48,159	7,986	45,635	6.48	7,042
1929	76,288.61	68,440	11,349	64,939	6.53	9,945
1930	41,753.39	37,421	6,205	35,548	6.57	5,411
1931	7,040.30	6,302	1,045	5,995	6.62	906
1932	4,790.44	4,284	710	4,080	6.66	613
1933	6,356.89	5,679	942	5,415	6.70	808
1934	1,667.02	1,488	247	1,420	6.74	211
1935	5,792.90	5,164	856	4,937	6.77	729
1936	8,062.00	7,179	1,190	6,872	6.81	1,009
1937	8,266.87	7,354	1,219	7,047	6.84	1,030
1938	6,873.24	6,107	1,013	5,861	6.88	852
1939	14,315.49	12,707	2,107	12,208	6.91	1,767
1940	8,481.43	7,520	1,247	7,234	6.94	1,042
1941	20,025.80	17,735	2,941	17,085	6.97	2,451
1942	1,089.09	963	160	929	7.00	133
1943	4,337.86	3,833	636	3,702	7.03	527

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1944	3,986.92	3,518	583	3,404	7.06	482
1945	1,121.65	989	164	958	7.08	135
1946	12,321.23	10,847	1,799	10,522	7.11	1,480
1947	45,993.77	40,442	6,706	39,287	7.13	5,510
1948	49,880.01	43,798	7,263	42,617	7.16	5,952
1949	28,022.47	24,574	4,075	23,947	7.18	3,335
1950	77,089.68	67,502	11,194	65,896	7.21	9,140
1951	69,239.81	60,546	10,040	59,200	7.23	8,188
1952	70,660.19	61,701	10,232	60,428	7.25	8,335
1953	130,854.18	114,097	18,920	111,934	7.27	15,397
1954	79,735.94	69,419	11,512	68,224	7.29	9,359
1955	99,547.27	86,529	14,349	85,198	7.31	11,655
1956	128,527.58	111,538	18,496	110,031	7.33	15,011
1957	126,406.92	109,511	18,160	108,247	7.35	14,727
1958	93,675.92	81,013	13,434	80,242	7.37	10,888
1959	124,835.95	107,761	17,870	106,966	7.39	14,474
1960	6,190.97	5,335	885	5,306	7.40	717
1961	52.14	45	7	45	7.42	6
1962	11,730.74	10,069	1,670	10,061	7.44	1,352
1963	8,266.46	7,081	1,174	7,092	7.45	952
1968	310.42	263	44	267	7.53	35
2012	6,006.73	2,955	490	5,517	7.74	713
2014	12,541.87	5,207	863	11,678	7.75	1,507
2016	12.38	4	1	12	7.71	2
	2,232,250.60	1,968,400	326,416	1,905,835		283,574

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
INTERIM SURVIVOR CURVE.. IOWA 65-R1  
PROBABLE RETIREMENT YEAR.. 9-2027  
NET SALVAGE PERCENT.. 0

1901	6.09	6	6			
1902	432.97	406	250	183	4.11	45
1903	731.09	683	420	311	4.29	72
1904	1,957.60	1,824	1,122	836	4.45	188
1905	284.75	265	163	122	4.59	27
1906	6,592.39	6,112	3,760	2,833	4.73	599
1907	696.16	644	396	300	4.85	62
1908	1,342.55	1,240	763	580	4.98	116

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 UTILITIES, INC. - GAS DIVISION - NORTH						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1909	91.48	84	52	40	5.09	8
1910	2,032.00	1,869	1,150	882	5.20	170
1911	20,036.57	18,400	11,319	8,718	5.30	1,645
1912	10,071.72	9,233	5,680	4,392	5.40	813
1913	943.69	864	531	412	5.49	75
1915	18.59	17	10	8	5.67	1
1919	257.87	234	144	114	5.97	19
1922	50.93	46	28	23	6.16	4
1923	270.66	244	150	121	6.22	19
1935	2.74	2	1	2	6.77	
1936	136.47	122	75	61	6.81	9
1938	140.54	125	77	64	6.88	9
1940	111.04	98	60	51	6.94	7
1943	487.23	430	265	223	7.03	32
1946	16.10	14	9	7	7.11	1
1950	145.60	127	78	67	7.21	9
1952	106,648.68	93,127	57,287	49,362	7.25	6,809
	153,505.51	136,216	83,795	69,711		10,739
	2,385,756.11	2,104,616	410,211	1,975,546		294,313
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.7 12.34

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	21,777.98	13,528	14,118	7,660	25.38	302
1973	50,524.84	30,843	32,187	18,338	26.10	703
1974	14,399.87	8,633	9,009	5,391	26.83	201
1975	51,793.43	30,481	31,809	19,984	27.57	725
1976	518,459.34	299,312	312,356	206,103	28.32	7,278
1977	468,604.38	265,216	276,774	191,830	29.08	6,597
1978	707,038.31	392,145	409,235	297,804	29.84	9,980
1979	575,762.41	312,714	326,342	249,420	30.61	8,148
1980	1,189,942.70	632,264	659,818	530,124	31.40	16,883
1981	1,498,255.36	778,643	812,576	685,679	32.18	21,308
1982	2,098,085.59	1,172,410	1,223,504	874,582	29.41	29,738
1983	2,465,638.25	1,349,690	1,408,510	1,057,128	29.97	35,273
1984	3,395,933.55	1,807,655	1,886,433	1,509,500	30.97	48,741
1985	3,586,662.06	1,867,216	1,948,590	1,638,072	31.54	51,936
1986	4,539,859.65	2,309,427	2,410,072	2,129,787	32.11	66,328
1987	7,789,560.75	3,843,369	4,010,864	3,778,697	33.11	114,126
1988	10,958,990.47	5,273,466	5,503,285	5,455,706	33.69	161,938
1989	13,400,696.20	6,283,586	6,557,426	6,843,270	34.26	199,745
1990	15,060,692.86	6,828,518	7,126,107	7,934,586	35.26	225,031
1991	9,160,062.95	4,036,840	4,212,766	4,947,296	35.85	138,000
1992	7,137,944.07	3,053,612	3,186,689	3,951,255	36.45	108,402
1993	5,321,910.96	2,203,803	2,299,845	3,022,066	37.32	80,977
1994	9,569,601.81	3,855,593	4,023,621	5,545,981	37.79	146,758
1995	15,390,864.47	5,957,804	6,217,447	9,173,418	38.79	236,489
1996	9,452,778.80	3,531,558	3,685,464	5,767,315	39.40	146,379
1997	14,187,931.78	5,107,655	5,330,248	8,857,684	40.00	221,442
1998	10,042,452.87	3,454,604	3,605,156	6,437,296	41.00	157,007
1999	10,654,432.92	3,515,963	3,669,190	6,985,243	41.61	167,874
2000	11,054,246.17	3,492,036	3,644,220	7,410,026	42.23	175,468
2001	11,173,527.13	3,348,706	3,494,643	7,678,884	43.23	177,629
2002	10,256,690.38	2,925,208	3,052,689	7,204,001	43.85	164,287
2003	14,412,684.59	3,877,012	4,045,973	10,366,711	44.85	231,142
2004	13,494,811.61	3,430,381	3,579,878	9,914,934	45.48	218,006
2005	14,445,586.63	3,435,161	3,584,866	10,860,720	46.48	233,664
2006	15,070,890.02	3,357,794	3,504,127	11,566,763	47.10	245,579
2007	14,239,805.72	2,954,760	3,083,529	11,156,277	47.74	233,688
2008	12,083,508.08	2,306,742	2,407,270	9,676,238	48.74	198,528
2009	11,698,216.10	2,051,867	2,141,288	9,556,928	49.38	193,538
2010	12,198,481.10	1,934,679	2,018,993	10,179,488	50.38	202,054
2011	17,026,829.71	2,431,431	2,537,393	14,489,436	51.02	283,995
2012	22,720,939.65	2,862,838	2,987,601	19,733,338	52.02	379,341
2013	30,220,977.37	3,318,263	3,462,874	26,758,104	52.67	508,033

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,859,020.74	3,165,818	3,303,785	30,555,236	53.32	573,054
2015	32,133,546.00	2,474,283	2,582,113	29,551,433	53.98	547,452
2016	45,059,636.57	2,694,566	2,811,996	42,247,641	54.98	768,418
2017	40,321,048.78	1,733,805	1,809,365	38,511,684	55.64	692,158
2018	45,325,698.17	1,183,001	1,234,556	44,091,142	55.97	787,764
2019	89,399,547.87	786,716	821,001	88,578,547	56.00	1,581,760
	655,506,351.02	121,981,615	127,297,604	528,208,747		10,803,867

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 67-R3  
NET SALVAGE PERCENT.. 0

1970	2,570.24	1,651	1,862	709	23.97	30
1971	8,135.19	5,140	5,795	2,340	24.67	95
1972	260.28	162	183	78	25.38	3
1973	487,493.24	297,590	335,538	151,955	26.10	5,822
1974	608,652.55	364,918	411,452	197,201	26.83	7,350
1975	1,598,106.80	940,502	1,060,433	537,674	27.57	19,502
1976	1,086,132.26	627,035	706,993	379,139	28.32	13,388
1977	1,347,062.48	762,397	859,616	487,446	29.08	16,762
1978	1,753,421.19	972,500	1,096,511	656,910	29.84	22,014
1979	1,935,175.01	1,051,052	1,185,080	750,095	30.61	24,505
1980	2,090,648.81	1,110,845	1,252,497	838,151	31.40	26,693
1981	1,524,153.17	792,102	893,109	631,044	32.18	19,610
1982	1,548,958.36	865,558	975,932	573,026	29.41	19,484
1983	825,500.35	451,879	509,502	315,999	29.97	10,544
1984	1,028,328.65	547,379	617,180	411,149	30.97	13,276
1985	1,391,801.99	724,572	816,968	574,834	31.54	18,226
1986	1,996,337.65	1,015,537	1,145,036	851,302	32.11	26,512
1987	3,256,303.25	1,606,660	1,811,538	1,444,766	33.11	43,635
1988	5,810,286.38	2,795,910	3,152,438	2,657,848	33.69	78,891
1989	4,332,011.78	2,031,280	2,290,304	2,041,707	34.26	59,594
1990	4,812,933.31	2,182,184	2,460,451	2,352,482	35.26	66,718
1991	2,264,699.34	998,053	1,125,323	1,139,377	35.85	31,782
1992	2,726,577.01	1,166,430	1,315,171	1,411,406	36.45	38,722
1993	2,656,326.46	1,099,985	1,240,253	1,416,074	37.32	37,944
1994	5,401,000.88	2,176,063	2,453,550	2,947,451	37.79	77,996
1995	5,718,102.89	2,213,478	2,495,736	3,222,367	38.79	83,072
1996	6,668,658.50	2,491,411	2,809,110	3,859,548	39.40	97,958
1997	10,014,871.77	3,605,354	4,065,101	5,949,771	40.00	148,744

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1998	7,547,169.55	2,596,226	2,927,291	4,619,879	41.00	112,680
1999	5,258,149.17	1,735,189	1,956,456	3,301,693	41.61	79,349
2000	4,107,517.63	1,297,565	1,463,028	2,644,490	42.23	62,621
2001	7,193,146.56	2,155,786	2,430,687	4,762,460	43.23	110,166
2002	3,254,055.96	928,057	1,046,401	2,207,655	43.85	50,346
2003	4,377,538.42	1,177,558	1,327,718	3,049,821	44.85	68,000
2004	8,761,229.18	2,227,104	2,511,099	6,250,130	45.48	137,426
2005	6,614,821.39	1,573,005	1,773,591	4,841,230	46.48	104,157
2006	4,008,796.90	893,160	1,007,054	3,001,743	47.10	63,731
2007	5,631,964.57	1,168,633	1,317,654	4,314,310	47.74	90,371
2008	4,652,375.75	888,139	1,001,393	3,650,983	48.74	74,907
2009	5,668,071.95	994,180	1,120,956	4,547,116	49.38	92,084
2010	4,096,167.92	649,652	732,494	3,363,674	50.38	66,766
2011	5,589,154.05	798,131	899,907	4,689,247	51.02	91,910
2012	8,988,134.61	1,132,505	1,276,920	7,711,215	52.02	148,236
2013	5,795,765.40	636,375	717,524	5,078,241	52.67	96,416
2014	8,130,756.14	760,226	857,168	7,273,588	53.32	136,414
2015	15,515,587.37	1,194,700	1,347,045	14,168,542	53.98	262,478
2016	17,359,872.88	1,038,120	1,170,499	16,189,374	54.98	294,459
2017	19,181,296.93	824,796	929,972	18,251,325	55.64	328,025
2018	16,372,815.06	427,330	481,822	15,890,993	55.97	283,920
2019	33,916,595.24	298,466	336,526	33,580,070	56.00	599,644
	274,915,492.42	58,292,530	65,725,864	209,189,628		4,362,978

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 67-R3  
NET SALVAGE PERCENT.. 0

1951	6,493.38	5,239	5,915	578	12.94	45
1967	7,670.64	5,160	5,826	1,845	21.93	84
1968	14,252.02	9,445	10,664	3,588	22.60	159
1969	20,605.81	13,446	15,181	5,424	23.28	233
1970	25,852.34	16,603	18,746	7,106	23.97	296
1971	373,865.74	236,205	266,691	107,175	24.67	4,344
1972	576,662.35	358,217	404,451	172,212	25.38	6,785
1973	481,261.78	293,786	331,704	149,558	26.10	5,730
1974	653,519.13	391,817	442,387	211,132	26.83	7,869
1975	607,910.09	357,761	403,936	203,974	27.57	7,398
1976	368,646.16	212,823	240,291	128,355	28.32	4,532
1977	661,285.17	374,268	422,573	238,712	29.08	8,209

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1978	554,180.40	307,365	347,035	207,145	29.84	6,942
1979	596,748.75	324,112	365,944	230,805	30.61	7,540
1980	748,384.41	397,647	448,970	299,415	31.40	9,536
1981	863,058.56	448,532	506,422	356,636	32.18	11,083
1982	774,963.19	433,049	488,941	286,022	29.41	9,725
1983	898,377.40	491,772	555,243	343,134	29.97	11,449
1984	1,435,457.90	764,094	862,713	572,745	30.97	18,494
1985	1,617,016.42	841,819	950,469	666,547	31.54	21,133
1986	1,910,650.80	971,948	1,097,394	813,257	32.11	25,327
1987	1,498,307.87	739,265	834,679	663,629	33.11	20,043
1988	2,148,501.88	1,033,859	1,167,295	981,207	33.69	29,125
1989	2,250,246.74	1,055,141	1,191,324	1,058,923	34.26	30,908
1990	2,330,695.90	1,056,738	1,193,127	1,137,569	35.26	32,262
1991	2,606,055.79	1,148,489	1,296,720	1,309,336	35.85	36,523
1992	2,360,591.18	1,009,861	1,140,200	1,220,391	36.45	33,481
1993	3,440,427.49	1,424,681	1,608,559	1,831,868	37.32	49,085
1994	3,504,569.33	1,411,991	1,594,231	1,910,338	37.79	50,551
1995	3,856,665.83	1,492,915	1,685,600	2,171,066	38.79	55,970
1996	4,815,059.75	1,798,906	2,031,084	2,783,976	39.40	70,659
1997	4,920,322.03	1,771,316	1,999,933	2,920,389	40.00	73,010
1998	5,731,288.47	1,971,563	2,226,025	3,505,263	41.00	85,494
1999	3,437,172.25	1,134,267	1,280,662	2,156,510	41.61	51,827
2000	4,990,353.40	1,576,453	1,779,920	3,210,434	42.23	76,023
2001	2,415,571.92	723,947	817,384	1,598,188	43.23	36,969
2002	4,305,362.84	1,227,889	1,386,368	2,918,995	43.85	66,568
2003	4,075,000.70	1,096,175	1,237,654	2,837,347	44.85	63,263
2004	4,577,524.11	1,163,607	1,313,789	3,263,735	45.48	71,762
2005	4,748,617.73	1,129,221	1,274,965	3,473,653	46.48	74,734
2006	6,361,909.74	1,417,433	1,600,376	4,761,534	47.10	101,094
2007	5,427,349.50	1,126,175	1,271,526	4,155,823	47.74	87,051
2008	4,922,727.89	939,749	1,061,039	3,861,689	48.74	79,230
2009	4,350,160.05	763,018	861,498	3,488,662	49.38	70,649
2010	6,232,114.60	988,413	1,115,984	5,116,131	50.38	101,551
2011	7,200,075.80	1,028,171	1,160,873	6,039,203	51.02	118,369
2012	5,241,187.40	660,390	745,624	4,495,563	52.02	86,420
2013	5,565,617.15	611,105	689,978	4,875,639	52.67	92,570
2014	7,603,182.88	710,898	802,651	6,800,532	53.32	127,542
2015	14,050,798.53	1,081,911	1,221,549	12,829,249	53.98	237,667
2016	12,370,724.22	739,769	835,248	11,535,476	54.98	209,812

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2017	13,025,707.56	560,105	632,396	12,393,312	55.64	222,741
2018	14,888,465.16	388,589	438,743	14,449,722	55.97	258,169
2019	25,788,306.18	226,937	256,227	25,532,079	56.00	455,930
	214,237,524.31	42,464,055	47,944,727	166,292,797		3,423,965
	1,144,659,367.75	222,738,200	240,968,195	903,691,172		18,590,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.6	1.62

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1870	3.33	3	3			
1873	29.98	30	30			
1874	17.24	17	17			
1875	1.36	1	1			
1879	2.02	2	2			
1880	765.69	760	749	16	0.53	16
1881	195.13	193	190	5	0.81	5
1882	435.13	428	422	13	1.15	11
1883	70.23	69	68	2	1.47	1
1886	2.06	2	2			
1888	48.97	47	46	3	3.15	1
1889	207.04	197	194	13	3.49	4
1890	27.29	26	26	2	3.81	1
1891	173.69	163	161	13	4.13	3
1892	6.89	6	6	1	4.44	
1893	207.24	193	190	17	4.74	4
1894	1.07	1	1			
1895	59.14	55	54	5	5.34	1
1896	185.03	170	168	17	5.64	3
1897	64.97	59	58	7	5.93	1
1898	220.03	200	197	23	6.23	4
1899	871.51	790	779	93	6.52	14
1900	202.12	182	179	23	6.82	3
1901	1,708.18	1,534	1,513	196	7.12	28
1902	805.81	720	710	96	7.42	13
1903	2,619.58	2,331	2,298	321	7.72	42
1904	6,467.77	5,727	5,647	821	8.02	102
1905	2,672.94	2,356	2,323	350	8.31	42
1906	4,387.46	3,848	3,794	593	8.60	69
1907	2,855.98	2,494	2,459	397	8.88	45
1908	6,146.31	5,342	5,267	879	9.16	96
1909	6,247.44	5,405	5,329	918	9.44	97
1910	8,578.10	7,388	7,284	1,294	9.71	133
1911	18,483.92	15,850	15,628	2,856	9.97	286
1912	11,935.05	10,190	10,047	1,888	10.23	185
1913	19,093.48	16,229	16,002	3,092	10.49	295
1914	50,192.55	42,483	41,888	8,305	10.74	773
1915	23,246.56	19,592	19,317	3,929	10.99	358
1916	18,862.32	15,831	15,609	3,253	11.23	290
1917	3,731.39	3,119	3,075	656	11.47	57
1918	3,945.52	3,284	3,238	708	11.70	61

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1919	5,083.37	4,214	4,155	928	11.93	78
1920	2,240.51	1,850	1,824	416	12.16	34
1921	9,036.64	7,432	7,328	1,709	12.38	138
1922	13,757.75	11,271	11,113	2,645	12.59	210
1923	14,347.51	11,709	11,545	2,803	12.80	219
1924	41,873.69	34,039	33,562	8,312	13.01	639
	282,116.99	237,832	234,501	47,616		4,362

UGI UTILITIES, INC. - GAS DIVISION - NORTH

INTERIM SURVIVOR CURVE.. IOWA 70-R1

PROBABLE RETIREMENT YEAR.. 9-2041

NET SALVAGE PERCENT.. 0

1904	1,116.67	989	892	225	8.02	28
1906	478.60	420	379	100	8.60	12
1911	699.76	600	541	159	9.97	16
1912	2,759.17	2,356	2,124	635	10.23	62
1914	325.11	275	248	77	10.74	7
1915	4,175.29	3,519	3,173	1,003	10.99	91
1916	131.18	110	99	32	11.23	3
1923	143.09	117	105	38	12.80	3
1924	16.71	14	13	4	13.01	
1928	50.56	40	36	14	13.79	1
1938	38.84	30	27	12	15.47	1
1939	164.15	126	114	51	15.62	3
1940	29.39	23	21	9	15.77	1
1943	24.56	19	17	7	16.19	
	10,153.08	8,638	7,788	2,365		228
	292,270.07	246,470	242,289	49,981		4,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 1.57

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1967	2,188.18	1,426	1,272	916	16.38	56
1968	13,127.10	8,432	7,522	5,605	16.81	333
1969	13,796.07	8,733	7,791	6,005	17.25	348
1970	22,562.34	14,070	12,552	10,010	17.69	566
1971	124,609.02	76,542	68,283	56,326	18.13	3,107
1972	38,988.15	23,584	21,039	17,949	18.57	967
1973	9,098.00	5,416	4,832	4,266	19.02	224
1974	49,360.31	28,912	25,792	23,568	19.47	1,210
1975	37,713.04	21,721	19,377	18,336	19.93	920
1976	59,126.92	33,476	29,864	29,263	20.39	1,435
1977	24,961.69	13,888	12,389	12,572	20.85	603
1978	30,733.67	16,799	14,986	15,747	21.31	739
1979	29,097.40	15,614	13,929	15,168	21.78	696
1980	92,688.47	48,810	43,543	49,145	22.25	2,209
1981	161,575.93	83,435	74,432	87,144	22.73	3,834
1982	155,184.46	101,165	90,249	64,935	19.89	3,265
1983	33,053.50	21,207	18,919	14,135	20.25	698
1984	75,823.34	48,110	42,919	32,904	20.31	1,620
1985	168,331.06	104,938	93,615	74,716	20.69	3,611
1986	183,827.95	112,466	100,331	83,497	21.10	3,957
1987	137,864.49	82,691	73,769	64,096	21.52	2,978
1988	146,033.57	86,247	76,941	69,093	21.66	3,190
1989	317,066.85	183,201	163,434	153,633	22.10	6,952
1990	131,751.16	74,756	66,690	65,061	22.30	2,918
1991	184,513.58	102,165	91,141	93,372	22.77	4,101
1992	270,324.75	146,597	130,779	139,546	23.00	6,067
1993	82,933.32	44,187	39,419	43,514	23.13	1,881
1994	174,088.90	90,561	80,789	93,299	23.52	3,967
1995	385,837.38	195,697	174,581	211,256	23.81	8,873
1996	878,747.75	433,662	386,870	491,878	24.12	20,393
1997	284,796.24	136,474	121,749	163,048	24.45	6,669
1998	487,941.94	227,674	203,108	284,834	24.58	11,588
1999	144,701.04	65,260	58,218	86,483	24.95	3,466
2000	628,675.34	274,605	244,975	383,700	25.14	15,263
2001	414,022.01	173,889	155,126	258,896	25.55	10,133
2002	254,163.81	102,733	91,648	162,516	25.79	6,302
2003	2,150,951.80	834,139	744,136	1,406,816	26.05	54,004
2004	1,179,381.19	436,843	389,708	789,673	26.34	29,980
2005	872,754.29	307,559	274,373	598,381	26.65	22,453
2006	849,865.10	284,535	253,834	596,031	26.82	22,223
2007	725,163.07	229,297	204,556	520,607	27.03	19,260
2008	1,461,024.77	433,486	386,713	1,074,312	27.26	39,410

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2009	537,000.15	148,319	132,315	404,685	27.52	14,705
2010	574,505.33	146,269	130,487	444,019	27.81	15,966
2011	2,463,260.92	573,693	511,792	1,951,469	28.00	69,695
2012	2,403,095.84	504,650	450,198	1,952,897	28.21	69,227
2013	915,296.68	170,794	152,365	762,931	28.34	26,921
2014	1,499,827.74	242,522	216,354	1,283,474	28.51	45,018
2015	5,019,774.76	682,187	608,579	4,411,196	28.61	154,184
2016	3,471,416.22	376,649	336,009	3,135,408	28.76	109,020
2017	2,762,770.39	221,022	197,174	2,565,597	28.75	89,238
2018	1,302,512.22	64,474	57,517	1,244,995	28.80	43,229
2019	15,708,346.90	270,184	241,031	15,467,316	28.57	541,383
	50,146,256.10	9,135,765	8,150,019	41,996,237		1,511,055

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 47-S0  
NET SALVAGE PERCENT.. 0

1952	1,994.25	1,563	1,389	605	10.16	60
1953	1,071.97	831	739	333	10.56	32
1954	1,098.14	842	749	350	10.96	32
1955	8,393.47	6,363	5,656	2,737	11.37	241
1956	457.22	343	305	152	11.77	13
1957	68,706.30	50,901	45,249	23,457	12.18	1,926
1958	53,410.64	39,104	34,762	18,649	12.59	1,481
1959	12,088.15	8,745	7,774	4,314	13.00	332
1960	30,807.51	22,011	19,567	11,241	13.42	838
1961	22,551.98	15,916	14,149	8,403	13.83	608
1962	26,025.96	18,135	16,121	9,905	14.25	695
1963	54,761.23	37,669	33,486	21,275	14.67	1,450
1964	55,698.82	37,804	33,606	22,092	15.10	1,463
1965	110,005.91	73,681	65,500	44,506	15.52	2,868
1966	89,530.56	59,147	52,580	36,951	15.95	2,317
1967	105,468.08	68,711	61,082	44,386	16.38	2,710
1968	152,430.45	97,912	87,040	65,390	16.81	3,890
1969	403,701.01	255,535	227,161	176,540	17.25	10,234
1970	343,413.35	214,159	190,380	153,034	17.69	8,651
1971	170,453.85	104,703	93,077	77,377	18.13	4,268
1972	59,697.77	36,111	32,101	27,596	18.57	1,486
1973	155,793.73	92,747	82,449	73,345	19.02	3,856
1974	58,504.22	34,268	30,463	28,041	19.47	1,440

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1975	27,311.45	15,730	13,983	13,328	19.93	669
1976	48,698.45	27,572	24,511	24,188	20.39	1,186
1977	206,997.16	115,169	102,381	104,616	20.85	5,018
1978	7,960.05	4,351	3,868	4,092	21.31	192
1979	27,590.61	14,805	13,161	14,429	21.78	662
1980	110,552.45	58,217	51,753	58,800	22.25	2,643
1981	444,048.35	229,298	203,838	240,211	22.73	10,568
1982	321,179.20	209,377	186,129	135,051	19.89	6,790
1983	219,358.66	140,741	125,114	94,245	20.25	4,654
1984	54,889.40	34,827	30,960	23,929	20.31	1,178
1985	102,092.95	63,645	56,578	45,515	20.69	2,200
1986	135,583.60	82,950	73,740	61,844	21.10	2,931
1987	256,697.60	153,967	136,871	119,826	21.52	5,568
1988	117,568.23	69,436	61,726	55,842	21.66	2,578
1989	294,792.15	170,331	151,418	143,374	22.10	6,488
1990	104,420.13	59,248	52,669	51,751	22.30	2,321
1991	78,383.72	43,401	38,582	39,802	22.77	1,748
1992	145,207.37	78,746	70,002	75,205	23.00	3,270
1993	176,323.67	93,945	83,514	92,810	23.13	4,013
1994	418,888.74	217,906	193,711	225,178	23.52	9,574
1995	290,724.05	147,455	131,082	159,642	23.81	6,705
1996	195,568.30	96,513	85,797	109,772	24.12	4,551
1997	435,660.66	208,769	185,588	250,072	24.45	10,228
1998	442,388.85	206,419	183,499	258,890	24.58	10,533
1999	141,541.65	63,835	56,747	84,795	24.95	3,399
2000	129,292.65	56,475	50,204	79,088	25.14	3,146
2001	706,829.45	296,868	263,905	442,924	25.55	17,336
2002	108,165.21	43,720	38,866	69,300	25.79	2,687
2003	116,775.43	45,286	40,258	76,518	26.05	2,937
2004	495,173.25	183,412	163,047	332,127	26.34	12,609
2005	286,068.16	100,810	89,616	196,452	26.65	7,372
2006	148,282.54	49,645	44,133	104,150	26.82	3,883
2007	885,074.53	279,861	248,786	636,288	27.03	23,540
2008	789,857.92	234,351	208,330	581,528	27.26	21,333
2009	204,530.10	56,491	50,218	154,312	27.52	5,607
2010	90,543.95	23,052	20,492	70,052	27.81	2,519
2011	1,492,657.28	347,640	309,040	1,183,618	28.00	42,272
2012	450,430.18	94,590	84,087	366,343	28.21	12,986
2013	22,413.53	4,182	3,718	18,696	28.34	660
2014	3,095,886.39	500,605	445,020	2,650,866	28.51	92,980
2015	1,486,492.83	202,014	179,583	1,306,910	28.61	45,680
2016	1,176,079.95	127,605	113,436	1,062,644	28.76	36,949

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2017	1,798,198.18	143,856	127,883	1,670,315	28.75	58,098
2018	12,603,334.40	623,865	554,594	12,048,741	28.80	418,359
2019	3,178,902.22	54,677	48,606	3,130,296	28.57	109,566
	36,055,480.17	7,352,859	6,536,429	29,519,051		1,081,077

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 47-S0  
NET SALVAGE PERCENT.. 0

1968	576.56	370	362	214	16.81	13
1969	4,504.45	2,851	2,791	1,713	17.25	99
1970	4,645.65	2,897	2,836	1,809	17.69	102
1971	12,666.69	7,781	7,618	5,049	18.13	278
1972	12,133.87	7,340	7,186	4,948	18.57	266
1973	12,580.94	7,490	7,333	5,248	19.02	276
1974	33,096.83	19,386	18,980	14,117	19.47	725
1975	6,492.78	3,740	3,662	2,831	19.93	142
1976	20,696.04	11,717	11,472	9,224	20.39	452
1977	8,460.67	4,707	4,608	3,852	20.85	185
1978	34,716.72	18,976	18,579	16,138	21.31	757
1979	25,417.98	13,639	13,353	12,065	21.78	554
1980	33,697.59	17,745	17,373	16,324	22.25	734
1981	92,812.35	47,926	46,922	45,890	22.73	2,019
1982	78,102.77	50,915	49,849	28,254	19.89	1,421
1983	55,091.61	35,347	34,607	20,485	20.25	1,012
1984	46,122.03	29,264	28,651	17,471	20.31	860
1985	87,927.90	54,814	53,666	34,262	20.69	1,656
1986	79,001.66	48,333	47,321	31,681	21.10	1,501
1987	75,191.88	45,100	44,156	31,036	21.52	1,442
1988	68,139.53	40,243	39,400	28,739	21.66	1,327
1989	101,413.48	58,597	57,370	44,044	22.10	1,993
1990	71,586.47	40,618	39,767	31,819	22.30	1,427
1991	121,291.94	67,159	65,753	55,539	22.77	2,439
1992	132,397.30	71,799	70,295	62,102	23.00	2,700
1993	97,026.00	51,695	50,612	46,414	23.13	2,007
1994	124,125.61	64,570	63,218	60,908	23.52	2,590
1995	223,185.76	113,200	110,829	112,356	23.81	4,719
1996	168,173.13	82,993	81,255	86,918	24.12	3,604
1997	154,344.68	73,962	72,413	81,932	24.45	3,351
1998	246,553.09	115,042	112,633	133,920	24.58	5,448

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1999	127,196.32	57,366	56,165	71,032	24.95	2,847
2000	452,381.29	197,600	193,462	258,919	25.14	10,299
2001	168,505.70	70,772	69,290	99,216	25.55	3,883
2002	352,584.53	142,515	139,531	213,054	25.79	8,261
2003	205,002.16	79,500	77,835	127,167	26.05	4,882
2004	265,587.40	98,374	96,314	169,273	26.34	6,426
2005	422,919.24	149,037	145,916	277,003	26.65	10,394
2006	199,984.41	66,955	65,553	134,432	26.82	5,012
2007	308,174.56	97,445	95,404	212,770	27.03	7,872
2008	422,773.42	125,437	122,810	299,963	27.26	11,004
2009	205,760.29	56,831	55,641	150,119	27.52	5,455
2010	263,280.42	67,031	65,627	197,653	27.81	7,107
2011	620,941.96	144,617	141,589	479,353	28.00	17,120
2012	436,175.43	91,597	89,679	346,497	28.21	12,283
2013	865,322.98	161,469	158,088	707,235	28.34	24,955
2014	395,092.40	63,886	62,548	332,544	28.51	11,664
2015	3,937,596.53	535,119	523,913	3,413,684	28.61	119,318
2016	983,818.88	106,744	104,509	879,310	28.76	30,574
2017	496,983.21	39,759	38,926	458,057	28.75	15,932
2018	389,967.01	19,303	18,899	371,068	28.80	12,884
2019	5,390,646.66	92,719	90,777	5,299,869	28.57	185,505
	19,142,868.76	3,674,292	3,597,348	15,545,521		559,776
	105,344,605.03	20,162,916	18,283,796	87,060,809		3,151,908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.99

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,180	1,331			
1956	21,290.16	18,608	21,290			
1957	5,372.45	4,660	5,372			
1958	8,518.07	7,329	8,518			
1959	4,392.86	3,750	4,393			
1960	27,087.71	22,934	27,088			
1961	1,916.00	1,609	1,916			
1962	1,339.47	1,115	1,339			
1963	30.71	25	31			
1965	41,595.76	33,656	41,596			
1966	19,579.16	15,681	19,579			
1967	14,375.52	11,392	14,376			
1968	818.29	641	818			
1969	15,932.36	12,346	15,932			
1970	553.00	423	553			
1972	36,690.90	27,388	36,691			
1973	38,195.02	28,128	38,195			
1974	19,018.54	13,807	19,003	16	12.33	1
1975	25,329.73	18,119	24,937	393	12.81	31
1976	12,818.60	9,030	12,428	391	13.30	29
1977	148.01	103	142	6	13.81	
1978	4,242.67	2,892	3,980	262	14.33	18
1979	1,542.38	1,033	1,422	121	14.86	8
1980	4,638.03	3,051	4,199	439	15.40	29
1981	80,176.22	51,740	71,210	8,966	15.96	562
1982	141,945.62	101,520	139,722	2,224	14.83	150
1983	6,800.47	4,782	6,581	219	15.30	14
1984	199,926.07	138,129	190,107	9,819	15.77	623
1985	433,461.53	293,974	404,596	28,865	16.25	1,776
1986	265,735.11	176,714	243,211	22,524	16.75	1,345
1987	791,585.85	515,639	709,674	81,912	17.26	4,746
1988	18,764.80	11,963	16,465	2,300	17.77	129
1989	37,807.02	23,561	32,427	5,380	18.29	294
1990	128,484.87	78,170	107,585	20,900	18.83	1,110
1991	257,739.07	152,891	210,424	47,315	19.37	2,443
1992	198,243.74	114,525	157,621	40,623	19.92	2,039
1993	32,985.36	18,617	25,623	7,363	20.36	362
1994	6,197.62	3,414	4,699	1,499	20.80	72
1995	265,285.40	141,689	195,006	70,279	21.37	3,289
1996	390,043.61	201,653	277,535	112,509	21.95	5,126
1998	8,401.63	4,065	5,595	2,807	22.94	122
2003	278,252.13	108,351	149,123	129,129	25.87	4,991

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2008	144,233.30	41,467	57,071	87,162	28.50	3,058
2009	23,277.53	6,183	8,510	14,768	29.03	509
2013	87,005.59	15,104	20,788	66,218	30.95	2,140
2014	78,923.32	11,807	16,250	62,673	31.26	2,005
2017	32,073.64	2,341	3,222	28,852	31.75	909
	4,214,105.48	2,457,199	3,358,172	855,933		37,930

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,207	12,103	4,677	6.90	678
1962	29,310.05	24,392	20,780	8,530	7.55	1,130
1963	28,716.91	23,682	20,176	8,541	7.89	1,083
1964	1,610.71	1,316	1,121	490	8.24	59
1965	15,335.53	12,408	10,571	4,765	8.59	555
1966	114,389.19	91,613	78,049	36,341	8.96	4,056
1967	4,284.76	3,395	2,892	1,392	9.34	149
1968	126,189.95	98,905	84,261	41,929	9.73	4,309
1969	116,466.84	90,249	76,887	39,580	10.13	3,907
1970	18,752.91	14,356	12,230	6,522	10.55	618
1971	13,464.24	10,182	8,674	4,790	10.97	437
1972	2,349.36	1,754	1,494	855	11.41	75
1974	21,308.55	15,470	13,179	8,129	12.33	659
1975	37,036.13	26,493	22,570	14,466	12.81	1,129
1977	2,043.72	1,417	1,207	837	13.81	61
1978	2,934.41	2,000	1,704	1,231	14.33	86
1979	1,353.24	906	772	581	14.86	39
1980	47,010.45	30,923	26,344	20,666	15.40	1,342
1981	702,199.80	453,151	386,057	316,143	15.96	19,808
1982	114,036.20	81,559	69,483	44,553	14.83	3,004
1983	6,538.51	4,598	3,917	2,621	15.30	171
1984	1,848.56	1,277	1,088	761	15.77	48
1985	33,053.50	22,417	19,098	13,956	16.25	859
1986	796.80	530	452	345	16.75	21
1987	900.93	587	500	401	17.26	23
1988	228,712.92	145,804	124,216	104,497	17.77	5,881
1989	5,767.35	3,594	3,062	2,705	18.29	148
1990	8,208.45	4,994	4,255	3,954	18.83	210
1991	15,153.04	8,989	7,658	7,495	19.37	387

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1992	1,292.66	747	636	656	19.92	33
1993	49,169.36	27,751	23,642	25,527	20.36	1,254
1994	82,378.57	45,374	38,656	43,723	20.80	2,102
1995	52,734.74	28,166	23,996	28,739	21.37	1,345
1996	44,580.63	23,048	19,635	24,945	21.95	1,136
1997	532,333.33	265,900	226,530	305,803	22.55	13,561
1998	118,063.23	57,119	48,662	69,401	22.94	3,025
1999	58,548.09	27,248	23,214	35,334	23.55	1,500
2000	69,703.96	31,130	26,521	43,183	24.17	1,787
2001	173,986.69	74,675	63,618	110,368	24.60	4,487
2002	184,888.86	75,712	64,502	120,387	25.24	4,770
2003	175,733.00	68,430	58,298	117,435	25.87	4,539
2004	75,956.41	28,134	23,968	51,988	26.34	1,974
2005	48,587.58	16,977	14,463	34,124	27.00	1,264
2006	162,733.73	53,604	45,667	117,066	27.48	4,260
2007	9,461.70	2,922	2,489	6,972	27.98	249
2008	460,995.77	132,536	112,912	348,083	28.50	12,213
2009	53,996.90	14,342	12,218	41,778	29.03	1,439
2010	265,809.52	64,645	55,074	210,736	29.56	7,129
2011	1,348,202.00	297,953	253,838	1,094,364	29.96	36,528
2012	731,818.11	144,315	122,947	608,871	30.52	19,950
2013	309,369.28	53,707	45,755	263,614	30.95	8,517
2014	8,711,938.63	1,303,306	1,110,336	7,601,602	31.26	243,173
2015	757,619.33	94,399	80,422	677,197	31.60	21,430
	16,196,455.46	4,123,308	3,512,804	12,683,651		448,597

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1954	266.15	236	194	72	5.09	14
1956	1,419.60	1,241	1,023	397	5.67	70
1958	1,154.96	994	819	336	6.28	54
1959	352.50	301	248	104	6.59	16
1960	3,229.10	2,734	2,253	976	6.90	141
1965	2,958.56	2,394	1,973	986	8.59	115
1966	3,788.99	3,035	2,501	1,288	8.96	144
1967	2,785.64	2,207	1,818	967	9.34	104
1969	2,147.66	1,664	1,371	777	10.13	77
1971	481.68	364	300	182	10.97	17

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	1,415.71	1,057	871	545	11.41	48
1973	1,983.52	1,461	1,204	780	11.86	66
1974	1,411.62	1,025	845	567	12.33	46
1976	3,626.30	2,555	2,105	1,521	13.30	114
1978	10,681.17	7,280	5,998	4,683	14.33	327
1980	703.40	463	381	322	15.40	21
1981	2,492.78	1,609	1,326	1,167	15.96	73
1987	1,548.80	1,009	831	717	17.26	42
1988	1,790.48	1,141	940	850	17.77	48
1991	417.27	248	204	213	19.37	11
1994	551.52	304	250	301	20.80	14
2012	1,055.35	208	171	884	30.52	29
2013	422.81	73	60	363	30.95	12
	46,685.57	33,603	27,687	18,999		1,603
	20,457,246.51	6,614,110	6,898,663	13,558,583		488,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.39

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1935	272.14	260	250	22	2.08	11
1936	1,842.26	1,748	1,680	162	2.36	69
1937	2,055.76	1,938	1,862	193	2.63	73
1938	3,103.43	2,907	2,794	310	2.91	107
1939	2,082.83	1,938	1,862	220	3.19	69
1940	2,479.38	2,292	2,203	277	3.48	80
1941	4,650.38	4,270	4,104	547	3.76	145
1942	2,179.76	1,988	1,910	269	4.05	66
1943	1,702.21	1,542	1,482	220	4.34	51
1944	1,809.61	1,627	1,564	246	4.64	53
1945	1,523.43	1,360	1,307	216	4.93	44
1946	4,121.68	3,653	3,511	611	5.23	117
1947	11,977.54	10,538	10,127	1,850	5.53	335
1948	12,647.53	11,042	10,611	2,036	5.84	349
1949	17,938.88	15,540	14,934	3,005	6.15	489
1950	22,085.74	18,984	18,244	3,842	6.46	595
1951	20,105.88	17,147	16,478	3,627	6.77	536
1952	20,837.98	17,631	16,944	3,894	7.08	550
1953	16,779.10	14,080	13,531	3,248	7.40	439
1954	27,531.81	22,905	22,012	5,520	7.73	714
1955	45,507.91	37,544	36,080	9,428	8.05	1,171
1956	79,431.99	64,962	62,429	17,003	8.38	2,029
1957	100,673.36	81,589	78,408	22,265	8.72	2,553
1958	142,042.37	114,097	109,648	32,394	9.05	3,579
1959	249,212.23	198,286	190,555	58,657	9.40	6,240
1960	327,868.43	258,446	248,369	79,499	9.74	8,162
1961	354,270.38	276,561	265,778	88,492	10.09	8,770
1962	347,950.79	268,980	258,493	89,458	10.44	8,569
1963	396,381.24	303,319	291,493	104,888	10.80	9,712
1964	386,386.89	292,646	281,236	105,151	11.16	9,422
1965	510,610.67	382,626	367,708	142,903	11.53	12,394
1966	600,821.67	445,389	428,024	172,798	11.90	14,521
1967	590,357.07	432,755	415,882	174,475	12.28	14,208
1968	665,578.33	482,398	463,590	201,989	12.66	15,955
1969	711,471.12	509,627	489,757	221,714	13.05	16,990
1970	739,374.43	523,189	502,790	236,584	13.45	17,590
1971	820,384.40	573,375	551,020	269,365	13.85	19,449
1972	1,049,215.95	724,190	695,954	353,262	14.25	24,790
1973	1,372,967.29	935,403	898,932	474,035	14.66	32,335
1974	1,427,337.35	959,413	922,006	505,331	15.08	33,510
1975	1,031,168.55	683,489	656,840	374,328	15.51	24,135
1976	1,180,149.19	771,204	741,135	439,014	15.94	27,542

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1977	2,217,076.17	1,427,598	1,371,937	845,139	16.38	51,596
1978	2,020,801.68	1,281,451	1,231,488	789,314	16.83	46,899
1979	3,556,463.87	2,220,478	2,133,903	1,422,561	17.28	82,324
1980	5,735,911.37	3,522,595	3,385,252	2,350,660	17.75	132,432
1981	5,815,854.96	3,512,253	3,375,313	2,440,542	18.22	133,949
1982	5,288,058.56	3,683,662	3,540,039	1,748,020	16.22	107,769
1983	3,821,422.27	2,618,056	2,515,980	1,305,442	16.66	78,358
1984	3,974,181.14	2,689,726	2,584,856	1,389,326	16.83	82,551
1985	4,494,085.21	2,985,870	2,869,453	1,624,632	17.30	93,909
1986	4,661,945.10	3,038,190	2,919,733	1,742,212	17.77	98,042
1987	5,430,018.22	3,484,986	3,349,109	2,080,909	18.00	115,606
1988	6,756,867.78	4,243,989	4,078,519	2,678,349	18.50	144,776
1989	9,527,863.84	5,879,645	5,650,402	3,877,462	18.77	206,578
1990	10,576,749.18	6,373,549	6,125,049	4,451,700	19.29	230,778
1991	9,528,357.38	5,625,542	5,406,206	4,122,151	19.60	210,314
1992	9,610,990.67	5,552,269	5,335,790	4,275,201	19.92	214,619
1993	6,080,449.64	3,431,806	3,298,002	2,782,447	20.36	136,662
1994	12,425,653.95	6,844,050	6,577,205	5,848,449	20.80	281,175
1995	13,362,045.96	7,170,074	6,890,518	6,471,528	21.16	305,838
1996	11,296,235.47	5,893,246	5,663,473	5,632,763	21.55	261,381
1997	12,016,034.89	6,056,082	5,819,960	6,196,075	22.14	279,859
1998	9,748,363.48	4,757,201	4,571,721	5,176,642	22.56	229,461
1999	9,868,522.05	4,653,008	4,471,591	5,396,932	22.98	234,853
2000	10,201,459.64	4,635,543	4,454,806	5,746,653	23.42	245,374
2001	10,237,292.22	4,469,602	4,295,335	5,941,957	23.87	248,930
2002	10,683,878.07	4,467,998	4,293,794	6,390,084	24.34	262,534
2003	9,412,799.51	3,742,529	3,596,610	5,816,189	25.00	232,648
2004	11,451,891.42	4,331,105	4,162,238	7,289,653	25.48	286,093
2005	10,007,873.29	3,584,820	3,445,050	6,562,823	25.98	252,611
2006	10,616,690.46	3,583,133	3,443,429	7,173,261	26.50	270,689
2007	10,569,421.25	3,342,051	3,211,747	7,357,674	27.03	272,204
2008	13,763,659.37	4,052,021	3,894,036	9,869,624	27.56	358,114
2009	14,141,646.11	3,830,972	3,681,605	10,460,041	28.26	370,136
2010	14,344,444.27	3,557,422	3,418,721	10,925,724	28.81	379,234
2011	22,006,484.57	4,920,650	4,728,797	17,277,687	29.52	585,288
2012	32,133,426.20	6,410,619	6,160,674	25,972,753	30.09	863,169
2013	41,755,120.56	7,273,742	6,990,144	34,764,977	30.81	1,128,367
2014	40,597,971.50	6,028,799	5,793,740	34,804,231	31.54	1,103,495
2015	42,172,399.29	5,161,902	4,960,643	37,211,756	32.26	1,153,495
2016	45,955,917.16	4,407,172	4,235,340	41,720,578	33.00	1,264,260

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2017	43,512,535.35	2,993,662	2,876,941	40,635,594	33.86	1,200,106
2018	49,784,072.76	2,061,061	1,980,702	47,803,371	34.73	1,376,429
2019	44,839,094.25	618,780	594,654	44,244,440	35.60	1,242,821
	669,308,919.03	189,891,787	182,488,042	486,820,877		17,174,244

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1922	337.49	337	337			
1923	3,765.00	3,765	3,765			
1924	9,288.50	9,288	9,289			
1925	13,337.86	13,338	13,338			
1926	11,207.81	11,208	11,208			
1927	10,467.47	10,467	10,467			
1928	10,032.55	9,985	10,033			
1929	9,847.15	9,744	9,847			
1930	10,178.40	10,015	10,178			
1931	10,340.96	10,116	10,341			
1932	8,571.69	8,337	8,572			
1933	5,432.49	5,252	5,432			
1934	7,208.52	6,926	7,209			
1935	5,583.07	5,331	5,583			
1936	7,889.57	7,485	7,890			
1937	8,566.35	8,077	8,566			
1938	6,783.93	6,355	6,784			
1939	10,885.80	10,131	10,886			
1940	9,761.55	9,023	9,762			
1941	8,871.31	8,146	8,871			
1942	5,386.40	4,912	5,386			
1943	3,828.41	3,467	3,812	16	4.34	4
1944	6,187.34	5,563	6,117	70	4.64	15
1945	10,133.63	9,048	9,949	185	4.93	38
1946	17,117.53	15,171	16,682	436	5.23	83
1947	18,292.72	16,094	17,697	596	5.53	108
1948	22,183.07	19,367	21,296	887	5.84	152
1949	20,118.48	17,429	19,165	954	6.15	155
1950	28,265.66	24,296	26,716	1,550	6.46	240
1951	21,746.57	18,546	20,393	1,354	6.77	200
1952	433,895.18	367,114	403,674	30,221	7.08	4,269

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1953	16,912.96	14,192	15,605	1,308	7.40	177
1954	24,151.83	20,093	22,094	2,058	7.73	266
1955	41,069.53	33,882	37,256	3,813	8.05	474
1956	47,008.89	38,445	42,274	4,735	8.38	565
1957	66,940.89	54,251	59,654	7,287	8.72	836
1958	96,350.42	77,394	85,102	11,249	9.05	1,243
1959	156,552.59	124,561	136,966	19,587	9.40	2,084
1960	135,322.34	106,669	117,292	18,030	9.74	1,851
1961	163,382.56	127,545	140,247	23,136	10.09	2,293
1962	295,590.50	228,503	251,259	44,331	10.44	4,246
1963	372,422.71	284,985	313,366	59,057	10.80	5,468
1964	505,964.22	383,212	421,375	84,589	11.16	7,580
1965	607,378.33	455,139	500,465	106,913	11.53	9,273
1966	678,095.46	502,672	552,732	125,363	11.90	10,535
1967	803,427.97	588,945	647,597	155,831	12.28	12,690
1968	1,028,743.87	745,613	819,867	208,877	12.66	16,499
1969	1,091,932.92	782,152	860,045	231,888	13.05	17,769
1970	1,258,527.19	890,546	979,234	279,294	13.45	20,765
1971	462,110.50	322,974	355,138	106,972	13.85	7,724
1972	1,222,157.64	843,558	927,566	294,592	14.25	20,673
1973	1,299,943.60	885,652	973,852	326,091	14.66	22,244
1974	1,331,053.92	894,695	983,796	347,258	15.08	23,028
1975	1,119,135.40	741,797	815,671	303,464	15.51	19,566
1976	1,409,193.15	920,880	1,012,588	396,605	15.94	24,881
1977	1,743,053.02	1,122,369	1,234,143	508,910	16.38	31,069
1978	1,417,225.40	898,705	988,205	429,020	16.83	25,491
1979	2,063,805.81	1,288,537	1,416,860	646,946	17.28	37,439
1980	2,766,120.68	1,698,758	1,867,934	898,187	17.75	50,602
1981	2,370,659.48	1,431,665	1,574,241	796,418	18.22	43,711
1982	1,916,713.73	1,335,183	1,468,151	448,563	16.22	27,655
1983	1,418,355.28	971,715	1,068,486	349,869	16.66	21,001
1984	1,843,982.96	1,248,008	1,372,294	471,689	16.83	28,027
1985	2,212,503.71	1,469,987	1,616,380	596,124	17.30	34,458
1986	2,834,854.57	1,847,475	2,031,461	803,394	17.77	45,211
1987	3,796,135.84	2,436,360	2,678,992	1,117,144	18.00	62,064
1988	5,031,563.58	3,160,325	3,475,055	1,556,509	18.50	84,136
1989	4,688,565.72	2,893,314	3,181,453	1,507,113	18.77	80,294
1990	5,122,298.15	3,086,697	3,394,094	1,728,204	19.29	89,591
1991	3,786,555.60	2,235,582	2,458,219	1,328,337	19.60	67,772
1992	4,538,042.64	2,621,627	2,882,709	1,655,333	19.92	83,099
1993	4,849,190.31	2,736,883	3,009,443	1,839,747	20.36	90,361
1994	4,877,614.50	2,686,590	2,954,142	1,923,473	20.80	92,475

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1995	5,606,010.53	3,008,185	3,307,764	2,298,247	21.16	108,613
1996	5,642,156.39	2,943,513	3,236,651	2,405,505	21.55	111,624
1997	6,538,396.10	3,295,352	3,623,529	2,914,867	22.14	131,656
1998	6,230,493.67	3,040,481	3,343,276	2,887,218	22.56	127,980
1999	4,417,934.30	2,083,056	2,290,503	2,127,431	22.98	92,578
2000	3,689,918.02	1,676,699	1,843,678	1,846,240	23.42	78,832
2001	6,399,557.00	2,794,047	3,072,300	3,327,257	23.87	139,391
2002	5,170,419.40	2,162,269	2,377,605	2,792,815	24.34	114,742
2003	5,958,105.77	2,368,943	2,604,861	3,353,245	25.00	134,130
2004	12,090,372.03	4,572,579	5,027,952	7,062,420	25.48	277,175
2005	8,131,223.32	2,912,604	3,202,664	4,928,559	25.98	189,706
2006	4,970,377.55	1,677,502	1,844,561	3,125,817	26.50	117,955
2007	6,456,766.73	2,041,630	2,244,951	4,211,815	27.03	155,820
2008	6,853,912.98	2,017,792	2,218,740	4,635,173	27.56	168,185
2009	7,105,570.21	1,924,899	2,116,596	4,988,975	28.26	176,538
2010	4,619,245.31	1,145,573	1,259,658	3,359,587	28.81	116,612
2011	7,866,069.75	1,758,853	1,934,013	5,932,056	29.52	200,950
2012	9,846,179.53	1,964,313	2,159,935	7,686,245	30.09	255,442
2013	9,759,505.26	1,700,106	1,869,416	7,890,089	30.81	256,089
2014	10,656,756.86	1,582,528	1,740,129	8,916,628	31.54	282,709
2015	15,331,003.37	1,876,515	2,063,393	13,267,610	32.26	411,271
2016	15,845,169.92	1,519,552	1,670,881	14,174,289	33.00	429,524
2017	17,535,582.26	1,206,448	1,326,596	16,208,987	33.86	478,706
2018	19,318,162.24	799,772	879,420	18,438,743	34.73	530,917
2019	19,258,723.22	265,770	292,237	18,966,486	35.60	532,766
	297,563,734.55	98,241,449	108,013,853	189,549,882		6,852,361

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1945	43.86	39	43	1	4.93	
1946	109.33	97	107	3	5.23	1
1947	3.64	3	3			
1948	194.81	170	187	8	5.84	1
1950	58.62	50	55	4	6.46	1
1951	40.40	34	37	3	6.77	
1952	66.98	57	63	4	7.08	1
1953	408.79	343	377	32	7.40	4
1954	1,172.95	976	1,073	100	7.73	13

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1955	840.36	693	762	78	8.05	10
1957	1,666.34	1,350	1,484	182	8.72	21
1958	1,087.48	874	961	126	9.05	14
1959	192.43	153	168	24	9.40	3
1960	22,048.93	17,380	19,111	2,938	9.74	302
1961	11,110.15	8,673	9,537	1,573	10.09	156
1962	18,426.27	14,244	15,662	2,764	10.44	265
1963	19,377.81	14,828	16,305	3,073	10.80	285
1964	16,580.11	12,558	13,809	2,772	11.16	248
1965	17,857.50	13,382	14,715	3,143	11.53	273
1966	29,504.93	21,872	24,050	5,455	11.90	458
1967	32,844.55	24,076	26,474	6,371	12.28	519
1968	27,064.49	19,616	21,569	5,495	12.66	434
1969	62,307.73	44,631	49,076	13,232	13.05	1,014
1970	63,340.69	44,821	49,285	14,056	13.45	1,045
1971	74,870.89	52,328	57,539	17,332	13.85	1,251
1972	65,483.20	45,198	49,699	15,784	14.25	1,108
1973	146,966.56	100,128	110,099	36,867	14.66	2,515
1974	153,474.83	103,161	113,434	40,040	15.08	2,655
1975	101,817.40	67,488	74,209	27,609	15.51	1,780
1976	64,390.70	42,078	46,268	18,122	15.94	1,137
1977	83,825.39	53,976	59,351	24,474	16.38	1,494
1978	108,488.98	68,796	75,647	32,842	16.83	1,951
1979	229,715.61	143,423	157,706	72,010	17.28	4,167
1980	528,771.76	324,735	357,074	171,698	17.75	9,673
1981	533,579.37	322,234	354,324	179,255	18.22	9,838
1982	401,033.77	279,360	307,180	93,853	16.22	5,786
1983	499,051.42	341,900	375,948	123,103	16.66	7,389
1984	651,289.22	440,793	484,690	166,600	16.83	9,899
1985	778,354.54	517,139	568,639	209,716	17.30	12,122
1986	931,716.24	607,199	667,667	264,049	17.77	14,859
1987	907,636.28	582,521	640,532	267,104	18.00	14,839
1988	1,298,558.71	815,625	896,850	401,709	18.50	21,714
1989	1,313,274.52	810,422	891,128	422,146	18.77	22,490
1990	1,158,504.78	698,115	767,637	390,867	19.29	20,263
1991	1,798,312.45	1,061,724	1,167,457	630,856	19.60	32,187
1992	1,556,957.92	899,455	989,028	567,930	19.92	28,511
1993	2,279,822.22	1,286,732	1,414,872	864,950	20.36	42,483
1994	2,550,555.32	1,404,846	1,544,749	1,005,807	20.80	48,356
1995	2,457,489.95	1,318,689	1,450,012	1,007,478	21.16	47,612
1996	2,534,794.81	1,322,402	1,454,094	1,080,700	21.55	50,148
1997	2,854,440.07	1,438,638	1,581,906	1,272,534	22.14	57,477

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1998	2,547,448.91	1,243,155	1,366,956	1,180,493	22.56	52,327
1999	2,227,558.92	1,050,294	1,154,888	1,072,671	22.98	46,678
2000	2,336,675.73	1,061,785	1,167,524	1,169,152	23.42	49,921
2001	1,850,119.07	807,762	888,204	961,915	23.87	40,298
2002	2,361,633.70	987,635	1,085,989	1,275,644	24.34	52,409
2003	2,677,311.44	1,064,499	1,170,508	1,506,803	25.00	60,272
2004	2,254,205.18	852,540	937,441	1,316,764	25.48	51,678
2005	2,345,266.76	840,075	923,735	1,421,532	25.98	54,716
2006	2,297,989.62	775,571	852,807	1,445,183	26.50	54,535
2007	1,877,774.31	593,752	652,881	1,224,893	27.03	45,316
2008	2,358,887.82	694,457	763,615	1,595,273	27.56	57,884
2009	2,057,864.67	557,476	612,993	1,444,872	28.26	51,128
2010	3,100,486.17	768,921	845,495	2,254,992	28.81	78,271
2011	3,450,912.51	771,624	848,467	2,602,446	29.52	88,159
2012	5,935,505.32	1,184,133	1,302,056	4,633,450	30.09	153,986
2013	5,583,362.04	972,622	1,069,481	4,513,881	30.81	146,507
2014	7,099,834.37	1,054,325	1,159,321	5,940,514	31.54	188,349
2015	6,912,502.75	846,090	930,349	5,982,154	32.26	185,436
2016	6,600,578.01	632,995	696,032	5,904,546	33.00	178,926
2017	4,942,205.96	340,024	373,886	4,568,320	33.86	134,918
2018	4,000,063.79	165,603	182,095	3,817,969	34.73	109,933
2019	6,501,482.15	89,720	98,655	6,402,827	35.60	179,855
	107,709,195.26	32,745,083	36,006,027	71,703,168		2,540,274
	1,074,581,848.84	320,878,319	326,507,922	748,073,927		26,566,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1951	713.04	713	713			
1952	2,444.42	2,444	2,444			
1953	2,628.75	2,629	2,629			
1954	1,156.10	1,156	1,156			
1955	2,324.60	2,312	2,218	106	0.19	106
1956	2,716.32	2,681	2,572	144	0.45	144
1957	2,377.18	2,329	2,234	143	0.71	143
1958	3,557.80	3,459	3,319	239	0.97	239
1959	7,175.46	6,921	6,640	535	1.24	431
1960	4,502.31	4,308	4,133	369	1.51	244
1961	5,876.58	5,576	5,350	527	1.79	294
1962	7,217.92	6,791	6,515	703	2.07	340
1963	7,536.36	7,028	6,743	794	2.36	336
1964	9,133.30	8,442	8,099	1,034	2.65	390
1965	14,005.37	12,829	12,308	1,697	2.94	577
1966	57,706.66	52,381	50,254	7,452	3.23	2,307
1967	94,802.69	85,268	81,806	12,997	3.52	3,692
1968	114,351.22	101,903	97,766	16,586	3.81	4,353
1969	125,052.61	110,404	105,921	19,131	4.10	4,666
1970	151,293.13	132,274	126,903	24,390	4.40	5,543
1971	84,513.51	73,164	70,193	14,320	4.70	3,047
1972	50,967.21	43,686	41,912	9,055	5.00	1,811
1973	83,457.68	70,772	67,899	15,559	5.32	2,925
1974	89,606.00	75,167	72,115	17,491	5.64	3,101
1975	66,226.02	54,930	52,700	13,526	5.97	2,266
1976	36,554.44	29,964	28,747	7,807	6.31	1,237
1977	52,200.41	42,267	40,551	11,650	6.66	1,749
1978	135,080.39	107,948	103,565	31,515	7.03	4,483
1979	145,601.39	114,776	110,116	35,485	7.41	4,789
1980	698,958.95	542,993	520,947	178,012	7.81	22,793
1981	374,577.23	286,499	274,867	99,711	8.23	12,116
1982	233,588.52	192,290	184,483	49,106	8.00	6,138
1983	31,288.10	25,406	24,374	6,914	8.39	824
1984	110,907.72	88,748	85,145	25,763	8.80	2,928
1985	367,696.82	290,922	279,110	88,587	9.04	9,799
1986	290,427.57	225,953	216,779	73,649	9.49	7,761
1987	431,299.02	329,642	316,258	115,041	9.95	11,562
1988	364,332.32	273,249	262,155	102,178	10.42	9,806
1989	569,592.74	418,708	401,708	167,885	10.90	15,402
1990	955,915.48	687,877	659,948	295,967	11.40	25,962
1991	930,075.03	656,819	630,151	299,924	11.75	25,525
1992	861,197.25	593,709	569,604	291,594	12.28	23,745

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1993	667,153.82	450,462	432,173	234,981	12.69	18,517
1994	974,082.69	643,284	617,166	356,917	13.11	27,225
1995	1,012,827.48	650,134	623,738	389,090	13.67	28,463
1996	698,857.89	435,249	417,577	281,281	14.23	19,767
1997	983,410.98	595,160	570,996	412,415	14.68	28,094
1998	829,618.43	485,161	465,463	364,156	15.26	23,863
1999	1,023,071.11	576,807	553,388	469,683	15.86	29,614
2000	933,020.16	507,563	486,955	446,065	16.34	27,299
2001	1,223,675.61	638,392	612,472	611,203	16.96	36,038
2002	869,018.50	434,944	417,285	451,734	17.47	25,858
2003	952,141.83	455,600	437,102	515,040	17.98	28,645
2004	880,367.35	399,863	383,628	496,739	18.63	26,663
2005	1,033,619.17	445,076	427,005	606,614	19.17	31,644
2006	1,295,981.52	526,687	505,303	790,679	19.72	40,095
2007	746,048.96	284,394	272,847	473,202	20.29	23,322
2008	3,002,685.04	1,070,457	1,026,995	1,975,690	20.76	95,168
2009	1,478,615.94	487,500	467,707	1,010,909	21.35	47,349
2010	1,685,283.99	510,641	489,908	1,195,376	21.85	54,708
2011	2,985,319.46	819,769	786,485	2,198,834	22.46	97,900
2012	2,556,002.04	630,821	605,209	1,950,793	22.89	85,225
2013	3,148,119.42	683,457	655,708	2,492,412	23.44	106,332
2014	3,226,255.99	605,246	580,672	2,645,584	23.82	111,066
2015	2,706,193.39	423,790	406,584	2,299,610	24.24	94,868
2016	3,352,304.41	417,697	400,738	2,951,567	24.59	120,031
2017	4,233,146.65	388,603	372,825	3,860,321	24.75	155,973
2018	3,189,843.27	183,097	175,663	3,014,180	24.61	122,478
2019	3,696,478.67	77,626	74,474	3,622,004	23.31	155,384
	56,963,779.39	19,604,817	18,809,115	38,154,664		1,885,163

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 35-R2  
NET SALVAGE PERCENT.. 0

1945	195.59	196	196
1951	102.72	103	103
1952	11,959.28	11,959	11,959
1953	197.95	198	198
1954	420.00	420	420
1955	2,190.91	2,179	2,191
1956	4,377.86	4,322	4,378

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1957	1,794.64	1,758	1,795			
1958	7,852.75	7,635	7,853			
1959	6,556.58	6,324	6,557			
1960	12,177.12	11,652	12,177			
1961	32,038.99	30,401	31,992	47	1.79	26
1962	59,042.19	55,550	58,458	585	2.07	283
1963	71,723.17	66,887	70,388	1,335	2.36	566
1964	135,355.76	125,108	131,656	3,700	2.65	1,396
1965	358,040.58	327,965	345,131	12,910	2.94	4,391
1966	370,445.72	336,257	353,857	16,589	3.23	5,136
1967	292,168.61	262,785	276,539	15,629	3.52	4,440
1968	341,002.57	303,881	319,786	21,216	3.81	5,569
1969	504,348.87	445,269	468,575	35,774	4.10	8,725
1970	443,730.07	387,949	408,254	35,476	4.40	8,063
1971	276,541.73	239,405	251,936	24,606	4.70	5,235
1972	282,393.78	242,051	254,720	27,674	5.00	5,535
1973	122,840.83	104,169	109,621	13,220	5.32	2,485
1974	38,277.81	32,110	33,791	4,487	5.64	796
1975	64,305.75	53,337	56,129	8,177	5.97	1,370
1976	29,712.40	24,356	25,631	4,082	6.31	647
1977	46,195.29	37,405	39,363	6,832	6.66	1,026
1978	39,905.42	31,890	33,559	6,346	7.03	903
1979	135,239.53	106,608	112,188	23,052	7.41	3,111
1980	969,092.02	752,849	792,254	176,838	7.81	22,643
1981	1,395,601.78	1,067,440	1,123,310	272,291	8.23	33,085
1982	106,095.34	87,338	91,909	14,186	8.00	1,773
1983	109,358.70	88,799	93,447	15,912	8.39	1,897
1984	277,116.77	221,749	233,355	43,761	8.80	4,973
1985	554,328.40	438,585	461,541	92,788	9.04	10,264
1986	614,997.80	478,468	503,511	111,487	9.49	11,748
1987	688,942.76	526,559	554,119	134,823	9.95	13,550
1988	706,718.00	530,038	557,780	148,938	10.42	14,293
1989	674,927.44	496,139	522,107	152,820	10.90	14,020
1990	929,893.05	669,151	704,175	225,718	11.40	19,800
1991	1,062,161.57	750,099	789,360	272,802	11.75	23,217
1992	1,305,997.76	900,355	947,480	358,518	12.28	29,195
1993	1,458,448.47	984,744	1,036,286	422,162	12.69	33,267
1994	2,371,752.79	1,566,306	1,648,287	723,465	13.11	55,184
1995	558,156.91	358,281	377,034	181,123	13.67	13,250
1996	1,295,314.07	806,722	848,946	446,368	14.23	31,368
1997	1,253,895.54	758,858	798,577	455,318	14.68	31,016
1998	1,578,932.81	923,360	971,689	607,244	15.26	39,793

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1999	833,700.71	470,040	494,642	339,059	15.86	21,378
2000	877,684.29	477,460	502,451	375,234	16.34	22,964
2001	1,108,503.05	578,306	608,575	499,928	16.96	29,477
2002	1,167,324.54	584,246	614,826	552,499	17.47	31,626
2003	624,658.13	298,899	314,544	310,115	17.98	17,248
2004	1,905,398.93	865,432	910,729	994,670	18.63	53,391
2005	1,256,920.20	541,230	569,558	687,362	19.17	35,856
2006	1,344,237.01	546,298	574,892	769,345	19.72	39,013
2007	1,842,649.39	702,418	739,183	1,103,466	20.29	54,385
2008	1,445,809.27	515,431	542,409	903,400	20.76	43,516
2009	1,481,549.60	488,467	514,034	967,516	21.35	45,317
2010	996,931.01	302,070	317,881	679,050	21.85	31,078
2011	1,951,062.39	535,762	563,804	1,387,258	22.46	61,766
2012	1,411,358.09	348,323	366,554	1,044,804	22.89	45,645
2013	1,393,997.16	302,637	318,477	1,075,520	23.44	45,884
2014	1,617,611.22	303,464	319,347	1,298,264	23.82	54,503
2015	1,657,380.83	259,546	273,131	1,384,250	24.24	57,106
2016	1,326,941.94	165,337	173,991	1,152,951	24.59	46,887
2017	2,744,632.26	251,957	265,145	2,479,488	24.75	100,181
2018	2,151,464.62	123,494	129,958	2,021,507	24.61	82,142
2019	1,589,012.02	33,369	35,116	1,553,896	23.31	66,662
	52,331,693.11	24,360,155	25,633,812	26,697,881		1,450,064

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 35-R2  
NET SALVAGE PERCENT.. 0

1966	15,451.35	14,025	12,634	2,818	3.23	872
1967	26,011.84	23,396	21,075	4,937	3.52	1,403
1968	41,208.19	36,722	33,079	8,129	3.81	2,134
1969	35,020.16	30,918	27,851	7,169	4.10	1,749
1970	40,975.42	35,824	32,270	8,705	4.40	1,978
1971	65,135.70	56,389	50,795	14,340	4.70	3,051
1972	81,580.51	69,926	62,990	18,591	5.00	3,718
1973	62,968.85	53,398	48,101	14,868	5.32	2,795
1974	64,031.82	53,714	48,386	15,646	5.64	2,774
1975	34,317.81	28,464	25,641	8,677	5.97	1,453
1976	19,374.81	15,882	14,307	5,068	6.31	803
1977	38,710.11	31,344	28,235	10,475	6.66	1,573
1978	46,484.10	37,147	33,462	13,022	7.03	1,852

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1979	118,625.00	93,511	84,235	34,390	7.41	4,641
1980	97,816.62	75,990	68,452	29,364	7.81	3,760
1981	94,809.40	72,516	65,323	29,487	8.23	3,583
1982	98,310.35	80,929	72,901	25,409	8.00	3,176
1983	94,750.33	76,937	69,305	25,445	8.39	3,033
1984	138,931.72	111,173	100,145	38,787	8.80	4,408
1985	135,795.62	107,441	96,783	39,012	9.04	4,315
1986	146,186.83	113,733	102,451	43,736	9.49	4,609
1987	83,777.03	64,031	57,679	26,098	9.95	2,623
1988	70,818.36	53,114	47,845	22,973	10.42	2,205
1989	182,630.64	134,252	120,935	61,696	10.90	5,660
1990	181,982.48	130,955	117,965	64,018	11.40	5,616
1991	180,806.47	127,686	115,020	65,786	11.75	5,599
1992	176,219.28	121,486	109,435	66,784	12.28	5,438
1993	148,425.20	100,217	90,276	58,149	12.69	4,582
1994	68,705.24	45,373	40,872	27,833	13.11	2,123
1995	114,125.49	73,257	65,990	48,135	13.67	3,521
1996	74,631.15	46,480	41,869	32,762	14.23	2,302
1997	115,784.29	70,073	63,122	52,662	14.68	3,587
1998	118,000.50	69,007	62,162	55,839	15.26	3,659
1999	105,132.53	59,274	53,394	51,738	15.86	3,262
2000	4,099.62	2,230	2,009	2,091	16.34	128
2001	87,759.68	45,784	41,242	46,517	16.96	2,743
2002	14,305.04	7,160	6,450	7,855	17.47	450
2003	100,203.69	47,947	43,191	57,013	17.98	3,171
2004	44,466.15	20,197	18,194	26,273	18.63	1,410
2006	127,840.83	51,955	46,801	81,040	19.72	4,110
2008	93,176.17	33,217	29,922	63,254	20.76	3,047
2009	353,563.25	116,570	105,007	248,556	21.35	11,642
2010	248,655.40	75,343	67,869	180,786	21.85	8,274
2011	201,889.09	55,439	49,940	151,949	22.46	6,765
2012	766,738.06	189,231	170,460	596,278	22.89	26,050
2013	343,409.70	74,554	67,159	276,251	23.44	11,785
2014	709,378.86	133,079	119,878	589,501	23.82	24,748
2015	626,308.95	98,080	88,351	537,958	24.24	22,193
2016	580,758.02	72,362	65,184	515,574	24.59	20,967

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2017	947,603.59	86,990	78,361	869,243	24.75	35,121
2018	351,618.32	20,183	18,181	333,437	24.61	13,549
2019	1,048,936.66	22,028	19,843	1,029,094	23.31	44,148
	9,768,246.28	3,466,933	3,123,029	6,645,217		348,158
	119,063,718.78	47,431,905	47,565,956	71,497,762		3,683,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 3.09

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	214,719	219,675	5,634	1.21	4,656
1996	173,108.40	163,137	166,902	6,206	1.44	4,310
1997	173,127.78	161,667	165,398	7,730	1.60	4,831
1998	184,130.59	169,437	173,347	10,783	1.86	5,797
1999	342,667.80	311,211	318,394	24,274	2.07	11,727
2000	478,162.92	427,047	436,903	41,260	2.33	17,708
2001	549,785.70	482,107	493,234	56,552	2.60	21,751
2002	670,198.61	574,695	587,959	82,240	2.91	28,261
2003	252,157.11	210,526	215,385	36,772	3.26	11,280
2004	243,716.21	197,556	202,115	41,601	3.62	11,492
2005	216,895.80	169,829	173,749	43,147	4.02	10,733
2006	5,390,842.80	4,046,367	4,139,754	1,251,089	4.49	278,639
2008	15,525.65	10,446	10,687	4,839	5.59	866
2018	303,711.26	28,731	29,394	274,317	14.35	19,116
	9,219,338.82	7,167,475	7,332,895	1,886,444		431,167

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 17-S3  
NET SALVAGE PERCENT.. 0

1999	68,566.40	62,272	66,559	2,008	2.07	970
2000	110,387.90	98,587	105,373	5,015	2.33	2,152
2001	719,557.21	630,980	674,414	45,143	2.60	17,363
2002	1,586,309.09	1,360,260	1,453,894	132,415	2.91	45,503
2003	887,157.53	740,688	791,674	95,484	3.26	29,290
2004	2,657,385.83	2,154,077	2,302,354	355,032	3.62	98,075
2005	1,150,682.48	900,984	963,004	187,679	4.02	46,686
2006	1,163,903.88	873,626	933,763	230,141	4.49	51,256
2007	1,417,138.09	1,011,553	1,081,184	335,954	5.01	67,057
2008	490,501.02	330,009	352,725	137,776	5.59	24,647
2009	57,248.17	35,946	38,420	18,828	6.22	3,027
2010	228,321.73	131,879	140,957	87,365	6.95	12,571
2011	246,330.80	129,176	138,068	108,263	7.71	14,042
2012	96,274.94	44,980	48,076	48,199	8.55	5,637
2013	68,490.16	27,917	29,839	38,651	9.45	4,090
2014	7,274.22	2,517	2,690	4,584	10.40	441
2016	42,352.64	9,351	9,995	32,358	12.35	2,620
2018	166,845.86	15,784	16,871	149,975	14.35	10,451
	11,164,727.95	8,560,586	9,149,859	2,014,869		435,878

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	228,951	262,992	133,391	6.95	19,193
	396,383.10	228,951	262,992	133,391		19,193
	20,780,449.87	15,957,012	16,745,746	4,034,704		886,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.6	4.26

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1900	33.83	34	34			
1901	123.11	123	123			
1902	186.92	187	187			
1903	204.24	204	204			
1904	188.82	189	189			
1905	290.63	291	291			
1906	168.69	169	169			
1907	440.34	440	440			
1908	191.49	191	191			
1909	5,503.07	5,503	5,503			
1910	1,053.21	1,053	1,053			
1911	2,098.37	2,098	2,098			
1912	1,284.40	1,284	1,284			
1913	1,671.47	1,671	1,671			
1914	1,400.80	1,401	1,401			
1915	1,857.95	1,858	1,858			
1916	2,357.93	2,358	2,358			
1917	2,999.40	2,999	2,999			
1918	1,990.57	1,991	1,991			
1919	9,415.61	9,416	9,416			
1920	12,831.18	12,831	12,831			
1921	10,738.10	10,738	10,738			
1922	11,740.55	11,741	11,741			
1923	13,448.76	13,449	13,449			
1924	16,601.52	16,602	16,602			
1925	17,504.03	17,504	17,504			
1926	11,767.99	11,768	11,768			
1927	13,732.17	13,732	13,732			
1928	12,175.18	12,117	12,175			
1929	12,774.41	12,641	12,774			
1930	7,798.78	7,673	7,799			
1931	5,971.68	5,842	5,972			
1932	4,218.27	4,103	4,218			
1933	2,280.65	2,205	2,281			
1934	2,802.39	2,693	2,802			
1935	3,672.37	3,506	3,672			
1936	3,780.96	3,587	3,781			
1937	6,517.59	6,145	6,518			
1938	5,293.25	4,958	5,293			
1939	6,401.19	5,957	6,401			
1940	8,808.56	8,142	8,809			
1941	10,613.95	9,746	10,614			

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1942	8,411.49	7,671	8,390	22	4.05	5
1943	6,132.75	5,554	6,074	58	4.34	13
1944	8,078.76	7,264	7,945	134	4.64	29
1945	8,424.07	7,521	8,226	198	4.93	40
1946	13,343.34	11,826	12,934	409	5.23	78
1947	28,127.68	24,746	27,064	1,063	5.53	192
1948	26,337.86	22,994	25,148	1,190	5.84	204
1949	31,527.56	27,312	29,871	1,657	6.15	269
1950	37,628.49	32,344	35,374	2,254	6.46	349
1951	43,670.86	37,244	40,733	2,938	6.77	434
1952	48,367.17	40,923	44,757	3,610	7.08	510
1953	41,790.18	35,067	38,352	3,438	7.40	465
1954	57,281.85	47,656	52,121	5,161	7.73	668
1955	70,808.66	58,417	63,890	6,919	8.05	860
1956	76,997.80	62,971	68,870	8,127	8.38	970
1957	79,748.59	64,631	70,686	9,063	8.72	1,039
1958	74,636.87	59,953	65,570	9,067	9.05	1,002
1959	81,124.66	64,547	70,594	10,531	9.40	1,120
1960	78,122.98	61,581	67,350	10,773	9.74	1,106
1961	67,522.94	52,712	57,650	9,873	10.09	978
1962	59,778.14	46,211	50,540	9,238	10.44	885
1963	69,107.37	52,882	57,836	11,271	10.80	1,044
1964	78,334.54	59,330	64,888	13,446	11.16	1,205
1965	96,245.68	72,122	78,879	17,367	11.53	1,506
1966	100,012.64	74,139	81,085	18,928	11.90	1,591
1967	110,057.78	80,677	88,235	21,823	12.28	1,777
1968	126,767.94	91,879	100,487	26,281	12.66	2,076
1969	129,948.38	93,082	101,802	28,146	13.05	2,157
1970	115,148.29	81,480	89,113	26,035	13.45	1,936
1971	101,285.92	70,790	77,422	23,864	13.85	1,723
1972	93,057.79	64,230	70,247	22,810	14.25	1,601
1973	126,613.19	86,262	94,343	32,270	14.66	2,201
1974	134,540.33	90,434	98,906	35,634	15.08	2,363
1975	92,580.62	61,365	67,114	25,467	15.51	1,642
1976	48,185.33	31,488	34,438	13,747	15.94	862
1977	83,244.37	53,602	58,624	24,621	16.38	1,503
1978	97,296.61	61,699	67,479	29,817	16.83	1,772
1979	305,503.25	190,741	208,610	96,893	17.28	5,607
1980	576,945.94	354,320	387,514	189,432	17.75	10,672
1981	651,214.10	393,275	430,119	221,095	18.22	12,135
1982	522,852.05	364,219	398,341	124,511	16.22	7,676
1983	542,954.81	371,978	406,826	136,128	16.66	8,171

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1984	475,175.49	321,599	351,728	123,448	16.83	7,335
1985	667,006.60	443,159	484,676	182,331	17.30	10,539
1986	682,373.14	444,703	486,365	196,009	17.77	11,030
1987	763,644.05	490,107	536,022	227,622	18.00	12,646
1988	983,718.98	617,874	675,759	307,960	18.50	16,646
1989	1,067,896.04	658,999	720,737	347,159	18.77	18,495
1990	1,332,000.61	802,664	877,861	454,140	19.29	23,543
1991	1,325,666.35	782,673	855,997	469,669	19.60	23,963
1992	1,242,768.54	717,947	785,207	457,561	19.92	22,970
1993	965,417.40	544,882	595,929	369,489	20.36	18,148
1994	1,369,754.01	754,461	825,142	544,612	20.80	26,183
1995	1,514,105.08	812,469	888,584	625,521	21.16	29,561
1996	1,409,172.87	735,165	804,038	605,135	21.55	28,081
1997	1,659,190.74	836,232	914,574	744,617	22.14	33,632
1998	1,833,926.74	894,956	978,799	855,128	22.56	37,905
1999	1,800,004.19	848,702	928,212	871,792	22.98	37,937
2000	1,833,496.16	833,141	911,193	922,303	23.42	39,381
2001	1,778,963.37	776,695	849,459	929,504	23.87	38,940
2002	1,028,588.58	430,156	470,455	558,134	24.34	22,931
2003	1,430,050.58	568,588	621,856	808,195	25.00	32,328
2004	1,122,825.41	424,653	464,436	658,389	25.48	25,839
2005	1,297,228.11	464,667	508,199	789,029	25.98	30,371
2006	1,361,233.24	459,416	502,456	858,777	26.50	32,407
2007	7,188,511.09	2,273,007	2,485,952	4,702,559	27.03	173,976
2008	3,023,852.76	890,222	973,622	2,050,231	27.56	74,392
2009	2,217,034.20	600,595	656,861	1,560,173	28.26	55,208
2010	1,438,022.63	356,630	390,041	1,047,982	28.81	36,376
2011	1,800,307.57	402,549	440,261	1,360,046	29.52	46,072
2012	2,220,925.64	443,075	484,584	1,736,342	30.09	57,705
2013	2,736,999.43	476,785	521,452	2,215,547	30.81	71,910
2014	2,030,934.67	301,594	329,849	1,701,086	31.54	53,934
2015	2,708,025.30	331,462	362,515	2,345,511	32.26	72,706
2016	2,890,126.95	277,163	303,129	2,586,998	33.00	78,394
2017	2,912,559.90	200,384	219,157	2,693,403	33.86	79,545
2018	3,947,294.69	163,418	178,728	3,768,567	34.73	108,510
2019	3,220,888.26	44,448	48,612	3,172,276	35.60	89,109
	72,664,383.38	25,235,519	27,581,828	45,082,555		1,661,084

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	411,313.00	5,676	4,463	406,850	35.60	11,428
	411,313.00	5,676	4,463	406,850		11,428
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1952	3,944.15	3,337	1,923	2,021	7.08	285
1953	4,976.83	4,176	2,407	2,570	7.40	347
1954	6,728.78	5,598	3,226	3,503	7.73	453
1955	4,638.16	3,826	2,205	2,433	8.05	302
1956	12,552.39	10,266	5,916	6,636	8.38	792
1957	13,674.21	11,082	6,386	7,288	8.72	836
1958	14,607.11	11,733	6,762	7,846	9.05	867
1959	5,708.65	4,542	2,617	3,091	9.40	329
1960	14,569.25	11,484	6,618	7,951	9.74	816
1961	11,998.00	9,366	5,398	6,600	10.09	654
1962	12,472.40	9,642	5,557	6,916	10.44	662
1963	15,540.68	11,892	6,853	8,687	10.80	804
1964	21,962.70	16,634	9,586	12,377	11.16	1,109
1965	17,155.95	12,856	7,409	9,747	11.53	845
1967	12,225.30	8,962	5,165	7,061	12.28	575
1968	19,811.21	14,359	8,275	11,536	12.66	911
1969	37,593.57	26,928	15,518	22,075	13.05	1,692
1970	23,599.87	16,700	9,624	13,976	13.45	1,039
1971	21,072.54	14,728	8,488	12,585	13.85	909
1972	11,069.92	7,641	4,403	6,667	14.25	468
1973	81,176.05	55,305	31,872	49,304	14.66	3,363
1974	5,395.53	3,627	2,090	3,305	15.08	219
1976	1,178.45	770	444	735	15.94	46
1978	1,922.70	1,219	702	1,220	16.83	72
1979	14,441.63	9,017	5,196	9,245	17.28	535
1980	35,802.13	21,987	12,671	23,131	17.75	1,303
1981	32,932.60	19,888	11,461	21,471	18.22	1,178
1982	30,260.29	21,079	12,148	18,113	16.22	1,117
1983	31,138.92	21,333	12,294	18,845	16.66	1,131
1984	53,560.56	36,250	20,890	32,670	16.83	1,941
1985	58,652.60	38,969	22,457	36,195	17.30	2,092
1986	68,361.97	44,551	25,674	42,688	17.77	2,402
1987	56,944.95	36,547	21,062	35,883	18.00	1,994

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1988	79,323.54	49,823	28,712	50,611	18.50	2,736
1989	77,053.81	47,550	27,402	49,651	18.77	2,645
1990	85,978.80	51,811	29,858	56,121	19.29	2,909
1991	70,012.89	41,336	23,821	46,191	19.60	2,357
1992	76,416.16	44,146	25,441	50,975	19.92	2,559
1993	102,734.77	57,984	33,415	69,319	20.36	3,405
1994	111,155.64	61,225	35,283	75,872	20.80	3,648
1995	206,584.91	110,853	63,883	142,702	21.16	6,744
1996	304,096.91	158,647	91,426	212,671	21.55	9,869
1997	541,313.23	272,822	157,224	384,089	22.14	17,348
1998	385,461.22	188,105	108,403	277,059	22.56	12,281
1999	392,478.05	185,053	106,644	285,834	22.98	12,438
2000	328,582.94	149,308	86,044	242,539	23.42	10,356
2001	282,798.31	123,470	71,154	211,644	23.87	8,867
2002	369,522.35	154,534	89,056	280,466	24.34	11,523
2003	418,522.10	166,404	95,897	322,626	25.00	12,905
2004	381,580.00	144,314	83,166	298,414	25.48	11,712
2005	420,659.20	150,680	86,835	333,824	25.98	12,849
2006	669,633.26	226,001	130,242	539,392	26.50	20,354
2007	379,627.92	120,038	69,176	310,451	27.03	11,485
2008	450,365.23	132,588	76,409	373,956	27.56	13,569
2009	481,047.03	130,316	75,100	405,948	28.26	14,365
2010	360,394.71	89,378	51,507	308,887	28.81	10,722
2011	605,491.48	135,388	78,022	527,469	29.52	17,868
2012	571,317.49	113,978	65,684	505,633	30.09	16,804
2013	633,113.32	110,288	63,558	569,556	30.81	18,486
2014	755,631.95	112,211	64,666	690,966	31.54	21,908
2015	1,066,628.53	130,555	75,237	991,391	32.26	30,731
2016	2,019,626.74	193,682	111,617	1,908,010	33.00	57,818
2017	630,381.27	43,370	24,994	605,388	33.86	17,879
2018	548,630.78	22,713	13,089	535,542	34.73	15,420
2019	182,448.89	2,518	1,451	180,998	35.60	5,084
	14,746,283.48	4,247,383	2,447,715	12,298,568		451,732
	87,821,979.86	29,488,578	30,034,006	57,787,973		2,124,244

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 2.42

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1962	1,645.75	1,272	185-	1,831	10.44	175
1964	14,801.93	11,211	1,635-	16,437	11.16	1,473
1965	17,546.78	13,149	1,917-	19,464	11.53	1,688
1966	25,295.38	18,751	2,734-	28,029	11.90	2,355
1967	29,134.96	21,357	3,114-	32,249	12.28	2,626
1968	24,242.45	17,570	2,562-	26,804	12.66	2,117
1969	25,713.13	18,418	2,685-	28,399	13.05	2,176
1970	41,089.22	29,075	4,239-	45,329	13.45	3,370
1971	37,820.23	26,433	3,854-	41,674	13.85	3,009
1972	27,463.21	18,956	2,764-	30,227	14.25	2,121
1973	19,444.54	13,248	1,932-	21,376	14.66	1,458
1974	22,071.34	14,836	2,163-	24,235	15.08	1,607
1975	30,549.30	20,249	2,952-	33,502	15.51	2,160
1976	6,506.05	4,252	620-	7,126	15.94	447
1977	16,399.30	10,560	1,540-	17,939	16.38	1,095
1978	21,535.66	13,656	1,991-	23,527	16.83	1,398
1979	79,156.71	49,421	7,206-	86,363	17.28	4,998
1980	163,461.77	100,387	14,637-	178,099	17.75	10,034
1981	79,836.08	48,214	7,030-	86,866	18.22	4,768
1982	121,656.22	84,746	12,357-	134,013	16.22	8,262
1983	59,537.51	40,789	5,947-	65,485	16.66	3,931
1984	55,686.95	37,689	5,495-	61,182	16.83	3,635
1985	117,039.71	77,761	11,338-	128,378	17.30	7,421
1986	133,526.14	87,019	12,688-	146,214	17.77	8,228
1987	130,498.42	83,754	12,212-	142,710	18.00	7,928
1988	167,791.65	105,390	15,367-	183,158	18.50	9,900
1989	204,632.65	126,279	18,413-	223,045	18.77	11,883
1990	205,713.09	123,963	18,075-	223,788	19.29	11,601
1991	75,363.70	44,495	6,488-	81,851	19.60	4,176
1992	93,299.84	53,899	7,859-	101,159	19.92	5,078
1993	140,889.70	79,518	11,594-	152,484	20.36	7,489
1994	154,006.21	84,827	12,368-	166,375	20.80	7,999
1995	43,426.45	23,303	3,398-	46,824	21.16	2,213
1996	87,922.61	45,869	6,688-	94,611	21.55	4,390
1997	54,477.99	27,457	4,003-	58,481	22.14	2,641
1998	101,990.59	49,771	7,257-	109,248	22.56	4,843
1999	90,824.78	42,824	6,244-	97,069	22.98	4,224
2000	166,860.18	75,821	11,055-	177,916	23.42	7,597
2001	53,783.40	23,482	3,424-	57,207	23.87	2,397
2002	130,894.85	54,740	7,982-	138,876	24.34	5,706
2003	226,172.77	89,926	13,112-	239,285	25.00	9,571
2004	201,844.82	76,338	11,131-	212,976	25.48	8,359

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2005	193,575.41	69,339	10,110-	203,686	25.98	7,840
2008	538,159.28	158,434	23,101-	561,260	27.56	20,365
2009	432,201.27	117,083	17,072-	449,273	28.26	15,898
2010	536,747.96	133,113	19,409-	556,157	28.81	19,304
2012	184,919.85	36,892	5,379-	190,299	30.09	6,324
2013	64,686.37	11,268	1,643-	66,329	30.81	2,153
2019	1,437,786.16	19,841	2,893-	1,440,679	35.60	40,469
	6,889,630.32	2,536,645	369,864-	7,259,494		310,900

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1950	211.54	182	212			
1952	22,872.17	19,352	22,872			
1953	3,324.65	2,790	3,325			
1954	3,638.77	3,027	3,639			
1956	2,288.98	1,872	2,289			
1957	4,312.96	3,495	4,313			
1958	523.27	420	523			
1959	5,076.98	4,039	5,077			
1960	13,576.34	10,702	13,576			
1961	9,266.15	7,234	9,266			
1962	28,692.16	22,180	28,459	233	10.44	22
1963	14,471.10	11,074	14,209	262	10.80	24
1964	37,803.93	28,632	36,738	1,066	11.16	96
1965	38,378.73	28,759	36,901	1,478	11.53	128
1966	31,246.60	23,163	29,720	1,526	11.90	128
1967	24,202.13	17,741	22,764	1,439	12.28	117
1968	19,889.94	14,416	18,497	1,393	12.66	110
1969	19,954.10	14,293	18,339	1,615	13.05	124
1970	22,762.73	16,107	20,667	2,096	13.45	156
1971	20,289.92	14,181	18,196	2,094	13.85	151
1972	17,294.88	11,937	15,316	1,978	14.25	139
1973	11,492.55	7,830	10,047	1,446	14.66	99
1974	24,418.58	16,413	21,060	3,359	15.08	223
1975	16,319.18	10,817	13,879	2,440	15.51	157
1976	25,023.29	16,352	20,981	4,042	15.94	254
1977	43,118.59	27,764	35,624	7,495	16.38	458
1978	25,979.99	16,475	21,139	4,841	16.83	288

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1979	50,315.47	31,414	40,307	10,008	17.28	579
1980	157,640.32	96,812	124,220	33,421	17.75	1,883
1981	85,258.09	51,488	66,064	19,194	18.22	1,053
1984	251.00	170	218	33	16.83	2
1985	76,948.28	51,124	65,597	11,351	17.30	656
1986	6,297.30	4,104	5,266	1,031	17.77	58
1987	4,517.67	2,899	3,720	798	18.00	44
1988	436.80	274	352	85	18.50	5
1989	61,414.76	37,899	48,628	12,786	18.77	681
1990	113,229.49	68,232	87,549	25,681	19.29	1,331
1991	3,009.98	1,777	2,280	730	19.60	37
1992	70,156.42	40,529	52,003	18,154	19.92	911
1993	67,108.70	37,876	48,599	18,510	20.36	909
1994	82,593.19	45,492	58,371	24,222	20.80	1,165
1995	26,780.69	14,371	18,439	8,341	21.16	394
1996	1,225.32	639	820	405	21.55	19
1997	216,693.86	109,214	140,133	76,561	22.14	3,458
1998	256,742.97	125,291	160,761	95,982	22.56	4,255
1999	8,429.94	3,975	5,100	3,330	22.98	145
2000	84,587.64	38,437	49,319	35,269	23.42	1,506
2001	118,361.21	51,677	66,307	52,054	23.87	2,181
2002	169,552.53	70,907	90,981	78,572	24.34	3,228
2003	148,288.73	58,960	75,652	72,637	25.00	2,905
2004	220,104.20	83,243	106,809	113,295	25.48	4,446
2007	122,142.22	38,621	49,555	72,588	27.03	2,685
2009	114,064.35	30,900	39,648	74,416	28.26	2,633
2010	62,519.49	15,505	19,894	42,625	28.81	1,480
2018	45.82	2	3	43	34.73	1
	2,815,146.65	1,463,079	1,874,222	940,925		41,324

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1970	5,001.66	3,539	4,472	530	13.45	39
1971	12,065.77	8,433	10,655	1,411	13.85	102
1972	16,158.21	11,153	14,092	2,066	14.25	145
1973	23,610.65	16,086	20,325	3,286	14.66	224
1974	11,934.41	8,022	10,136	1,799	15.08	119
1975	6,620.80	4,388	5,544	1,077	15.51	69

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1976	3,884.68	2,539	3,208	677	15.94	42
1977	5,230.27	3,368	4,255	975	16.38	60
1978	5,706.05	3,618	4,571	1,135	16.83	67
1979	25,223.43	15,748	19,898	5,326	17.28	308
1980	21,935.83	13,471	17,021	4,915	17.75	277
1981	13,794.39	8,331	10,526	3,268	18.22	179
1982	18,523.58	12,904	16,304	2,219	16.22	137
1983	29,007.23	19,873	25,110	3,898	16.66	234
1984	25,172.95	17,037	21,526	3,647	16.83	217
1985	27,049.72	17,972	22,708	4,342	17.30	251
1986	27,469.49	17,902	22,619	4,850	17.77	273
1987	27,188.25	17,449	22,047	5,141	18.00	286
1988	33,227.77	20,870	26,369	6,858	18.50	371
1989	49,270.86	30,405	38,417	10,854	18.77	578
1990	52,753.58	31,789	40,166	12,588	19.29	653
1991	51,222.02	30,241	38,210	13,012	19.60	664
1992	54,594.81	31,539	39,850	14,745	19.92	740
1993	58,410.15	32,967	41,654	16,756	20.36	823
1994	72,041.99	39,681	50,137	21,905	20.80	1,053
1995	66,567.19	35,720	45,133	21,435	21.16	1,013
1996	69,627.81	36,325	45,897	23,731	21.55	1,101
1997	42,597.30	21,469	27,126	15,471	22.14	699
1998	67,630.64	33,004	41,701	25,930	22.56	1,149
1999	15,985.66	7,537	9,523	6,463	22.98	281
2000	19,079.45	8,670	10,955	8,125	23.42	347
2001	14,019.42	6,121	7,734	6,285	23.87	263
2002	20,738.40	8,673	10,958	9,780	24.34	402
2003	16,488.67	6,556	8,284	8,205	25.00	328
2004	16,273.80	6,155	7,777	8,497	25.48	333
2005	7,821.09	2,802	3,540	4,281	25.98	165
2006	19,285.10	6,509	8,224	11,061	26.50	417
2007	9,248.44	2,924	3,694	5,554	27.03	205
2008	14,887.08	4,383	5,538	9,349	27.56	339
2009	15,660.01	4,242	5,360	10,300	28.26	364
2010	25,708.61	6,376	8,056	17,652	28.81	613
2011	17,915.17	4,006	5,062	12,854	29.52	435
2012	25,078.47	5,003	6,321	18,757	30.09	623
2013	43,883.14	7,644	9,658	34,225	30.81	1,111
2014	31,965.64	4,747	5,998	25,968	31.54	823
2015	28,024.03	3,430	4,334	23,690	32.26	734

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2016	18,876.19	1,810	2,287	16,589	33.00	503
2017	39,903.88	2,745	3,468	36,436	33.86	1,076
2018	118,183.99	4,893	6,182	112,002	34.73	3,225
	1,442,547.73	651,069	822,631	619,917		24,460
	11,147,324.70	4,650,793	2,326,989	8,820,336		376,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 3.38

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	713.71	714	714			
1907	1,565.69	1,566	1,566			
1908	725.45	725	725			
1909	1,049.22	1,049	1,049			
1910	431.66	432	432			
1911	934.92	935	935			
1912	1,209.83	1,210	1,210			
1913	1,058.55	1,059	1,059			
1914	1,070.77	1,071	1,071			
1915	678.94	679	679			
1916	1,299.17	1,299	1,299			
1917	1,464.10	1,464	1,464			
1918	867.92	868	868			
1919	1,276.01	1,276	1,276			
1920	1,230.21	1,230	1,230			
1921	1,811.63	1,812	1,812			
1922	3,059.40	3,059	3,059			
1923	4,360.31	4,360	4,360			
1924	4,455.76	4,456	4,456			
1925	4,657.38	4,657	4,657			
1926	4,210.10	4,210	4,210			
1927	4,127.58	4,128	4,128			
1928	3,281.58	3,266	3,282			
1929	3,730.32	3,691	3,730			
1930	2,608.65	2,567	2,609			
1931	2,094.74	2,049	2,095			
1932	1,055.81	1,027	1,056			
1933	913.95	884	914			
1934	1,081.51	1,039	1,082			
1935	1,150.80	1,099	1,151			
1936	1,482.71	1,407	1,483			
1937	1,947.66	1,836	1,948			
1938	1,536.47	1,439	1,536			
1939	1,508.74	1,404	1,509			
1940	1,701.45	1,573	1,701			
1941	2,087.59	1,917	2,088			
1942	1,819.65	1,659	1,820			
1943	1,193.83	1,081	1,194			
1944	2,321.36	2,087	2,321			
1945	2,579.42	2,303	2,579			
1946	3,964.02	3,513	3,964			
1947	8,520.43	7,496	8,520			

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	8,200.17	7,159	8,200			
1949	9,449.30	8,186	9,449			
1950	9,877.21	8,490	9,877			
1951	12,904.60	11,005	12,828	77	6.77	11
1952	13,431.10	11,364	13,246	185	7.08	26
1953	10,864.32	9,117	10,627	237	7.40	32
1954	9,160.61	7,621	8,883	278	7.73	36
1955	14,893.67	12,287	14,322	572	8.05	71
1956	19,104.72	15,624	18,211	893	8.38	107
1957	20,948.42	16,977	19,789	1,160	8.72	133
1958	19,941.52	16,018	18,671	1,271	9.05	140
1959	28,320.00	22,533	26,265	2,055	9.40	219
1960	21,287.77	16,780	19,559	1,729	9.74	178
1961	14,111.01	11,016	12,840	1,271	10.09	126
1962	14,550.02	11,248	13,111	1,439	10.44	138
1963	17,786.54	13,611	15,865	1,921	10.80	178
1964	20,186.96	15,289	17,821	2,366	11.16	212
1965	21,226.73	15,906	18,540	2,687	11.53	233
1966	22,603.20	16,756	19,531	3,072	11.90	258
1967	24,329.41	17,834	20,787	3,542	12.28	288
1968	29,013.58	21,028	24,510	4,503	12.66	356
1969	29,969.25	21,467	25,022	4,947	13.05	379
1970	24,555.53	17,376	20,254	4,302	13.45	320
1971	31,904.87	22,299	25,992	5,913	13.85	427
1972	37,913.25	26,168	30,502	7,412	14.25	520
1973	46,434.41	31,636	36,875	9,559	14.66	652
1974	41,061.15	27,600	32,171	8,890	15.08	590
1975	28,374.65	18,808	21,923	6,452	15.51	416
1976	20,604.24	13,464	15,694	4,911	15.94	308
1977	30,246.90	19,476	22,701	7,546	16.38	461
1978	40,575.44	25,730	29,991	10,584	16.83	629
1979	68,518.05	42,779	49,864	18,655	17.28	1,080
1980	130,830.92	80,347	93,653	37,178	17.75	2,095
1981	110,163.65	66,529	77,547	32,617	18.22	1,790
1982	189,563.58	132,050	153,918	35,645	16.22	2,198
1983	140,984.26	96,588	112,584	28,401	16.66	1,705
1984	96,230.63	65,129	75,915	20,316	16.83	1,207
1985	156,781.24	104,165	121,415	35,366	17.30	2,044
1986	142,467.18	92,846	108,222	34,245	17.77	1,927
1987	167,770.40	107,675	125,507	42,264	18.00	2,348
1988	176,312.29	110,742	129,082	47,231	18.50	2,553
1989	245,093.77	151,247	176,295	68,799	18.77	3,665

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	199,687.27	120,332	140,260	59,427	19.29	3,081
1991	127,581.05	75,324	87,798	39,783	19.60	2,030
1992	193,746.64	111,927	130,463	63,284	19.92	3,177
1993	110,118.64	62,151	72,444	37,675	20.36	1,850
1994	158,897.62	87,521	102,015	56,882	20.80	2,735
1995	225,099.31	120,788	140,791	84,308	21.16	3,984
1996	145,887.37	76,109	88,713	57,174	21.55	2,653
1997	183,347.72	92,407	107,710	75,637	22.14	3,416
1998	242,601.91	118,390	137,996	104,606	22.56	4,637
1999	162,764.84	76,744	89,453	73,311	22.98	3,190
2000	129,529.38	58,858	68,605	60,924	23.42	2,601
2001	175,134.40	76,464	89,127	86,007	23.87	3,603
2002	177,934.13	74,412	86,735	91,199	24.34	3,747
2003	463,175.17	184,158	214,656	248,519	25.00	9,941
2004	582,390.20	220,260	256,737	325,654	25.48	12,781
2005	461,235.87	165,215	192,576	268,660	25.98	10,341
2006	271,023.15	91,470	106,618	164,405	26.50	6,204
2008	800,933.08	235,795	274,844	526,089	27.56	19,089
2009	189,257.08	51,270	59,761	129,496	28.26	4,582
2010	213,617.98	52,977	61,750	151,868	28.81	5,271
2011	310,725.95	69,478	80,984	229,742	29.52	7,783
2012	514,113.48	102,566	119,552	394,562	30.09	13,113
2013	417,984.82	72,813	84,871	333,113	30.81	10,812
2014	466,857.64	69,328	80,809	386,048	31.54	12,240
2015	456,918.80	55,927	65,189	391,730	32.26	12,143
2016	686,330.81	65,819	76,719	609,612	33.00	18,473
2017	746,770.16	51,378	59,887	686,884	33.86	20,286
2018	883,627.78	36,582	42,640	840,988	34.73	24,215
2019	149,999.85	2,070	2,413	147,587	35.60	4,146
	12,254,677.62	4,324,099	5,029,014	7,225,664		262,180

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1959	245.76	196	246
1960	2,151.30	1,696	2,151
1961	75,690.37	59,088	75,690
1962	16,927.20	13,085	16,927
1963	22,943.49	17,557	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)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1964	28,400.21	21,510	28,357	43	11.16	4
1965	29,395.47	22,027	29,039	357	11.53	31
1966	36,408.56	26,990	35,582	827	11.90	69
1967	32,174.73	23,585	31,093	1,082	12.28	88
1968	26,931.71	19,520	25,734	1,198	12.66	95
1969	37,722.84	27,021	35,623	2,100	13.05	161
1970	19,650.04	13,905	18,331	1,319	13.45	98
1971	9,667.21	6,757	8,908	759	13.85	55
1972	13,313.98	9,190	12,115	1,199	14.25	84
1973	38,836.17	26,459	34,882	3,955	14.66	270
1974	144,406.45	97,066	127,965	16,442	15.08	1,090
1975	99,258.76	65,792	86,735	12,523	15.51	807
1976	162,178.02	105,980	139,716	22,462	15.94	1,409
1977	227,638.93	146,579	193,239	34,400	16.38	2,100
1978	126,268.54	80,071	105,560	20,709	16.83	1,230
1979	78,656.93	49,109	64,742	13,915	17.28	805
1980	57,030.55	35,024	46,173	10,857	17.75	612
1981	109,907.92	66,374	87,503	22,405	18.22	1,230
1985	24,654.43	16,380	21,594	3,060	17.30	177
1986	27,447.15	17,887	23,581	3,866	17.77	218
1988	68,000.86	42,711	56,307	11,694	18.50	632
1989	58,448.77	36,069	47,551	10,898	18.77	581
1990	51,140.66	30,817	40,627	10,514	19.29	545
1991	39,011.61	23,032	30,364	8,648	19.60	441
1992	35,854.73	20,713	27,307	8,548	19.92	429
1993	51,676.44	29,166	38,450	13,226	20.36	650
1994	71,235.62	39,237	51,727	19,508	20.80	938
1995	49,500.84	26,562	35,017	14,483	21.16	684
1996	45,909.70	23,951	31,575	14,334	21.55	665
1997	34,534.58	17,405	22,945	11,589	22.14	523
1998	49,970.37	24,386	32,149	17,822	22.56	790
1999	46,832.83	22,082	29,111	17,722	22.98	771
2000	39,699.21	18,039	23,781	15,918	23.42	680
2001	45,124.99	19,702	25,974	19,151	23.87	802
2002	66,517.98	27,818	36,673	29,845	24.34	1,226
2003	78,667.19	31,278	41,235	37,433	25.00	1,497
2004	165,793.01	62,703	82,663	83,130	25.48	3,263
2005	119,365.27	42,757	56,368	62,998	25.98	2,425
2006	70,424.87	23,768	31,334	39,091	26.50	1,475
2007	93,502.87	29,566	38,978	54,525	27.03	2,017
2008	109,845.80	32,339	42,633	67,212	27.56	2,439
2009	119,208.92	32,294	42,574	76,635	28.26	2,712

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2010	90,572.74	22,462	29,612	60,960	28.81	2,116
2011	78,430.71	17,537	23,120	55,311	29.52	1,874
2012	113,394.32	22,622	29,823	83,571	30.09	2,777
2013	103,879.46	18,096	23,856	80,023	30.81	2,597
2014	114,396.21	16,988	22,396	92,000	31.54	2,917
2015	113,875.06	13,938	18,375	95,500	32.26	2,960
2016	95,701.05	9,178	12,100	83,601	33.00	2,533
2017	88,929.27	6,118	8,066	80,864	33.86	2,388
2018	56,220.18	2,328	3,069	53,151	34.73	1,530
	3,813,572.84	1,754,510	2,310,189	1,503,384		58,510

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 46-S1  
NET SALVAGE PERCENT.. 0

1964	1,895.12	1,435	1,615	280	11.16	25
1965	4,989.88	3,739	4,209	781	11.53	68
1966	7,905.20	5,860	6,596	1,309	11.90	110
1967	7,544.59	5,530	6,225	1,320	12.28	107
1968	7,037.34	5,101	5,742	1,296	12.66	102
1969	6,684.62	4,788	5,389	1,295	13.05	99
1970	4,822.66	3,413	3,842	981	13.45	73
1971	5,439.90	3,802	4,280	1,160	13.85	84
1972	14,933.80	10,308	11,603	3,331	14.25	234
1973	7,861.73	5,356	6,029	1,833	14.66	125
1974	9,613.04	6,462	7,274	2,339	15.08	155
1975	4,932.44	3,269	3,680	1,253	15.51	81
1976	4,347.30	2,841	3,198	1,149	15.94	72
1977	3,525.43	2,270	2,555	970	16.38	59
1978	2,829.16	1,794	2,019	810	16.83	48
1979	3,571.30	2,230	2,510	1,061	17.28	61
1980	10,155.76	6,237	7,020	3,135	17.75	177
1981	8,768.97	5,296	5,961	2,808	18.22	154
1982	7,863.13	5,477	6,165	1,698	16.22	105
1983	27,433.37	18,795	21,156	6,278	16.66	377
1984	14,612.72	9,890	11,132	3,480	16.83	207
1985	17,814.51	11,836	13,323	4,492	17.30	260
1986	8,715.77	5,680	6,393	2,322	17.77	131
1987	6,897.76	4,427	4,983	1,915	18.00	106
1988	18,499.00	11,619	13,078	5,421	18.50	293

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1989	17,820.76	10,997	12,378	5,442	18.77	290
1990	13,760.77	8,292	9,334	4,427	19.29	229
1991	16,073.60	9,490	10,682	5,392	19.60	275
1992	6,559.93	3,790	4,266	2,294	19.92	115
1993	29,217.11	16,490	18,561	10,656	20.36	523
1994	25,165.33	13,861	15,602	9,563	20.80	460
1995	58,774.81	31,539	35,501	23,274	21.16	1,100
1996	115,510.48	60,262	67,832	47,679	21.55	2,212
1997	68,827.66	34,689	39,046	29,781	22.14	1,345
1998	53,919.97	26,313	29,618	24,302	22.56	1,077
1999	48,940.91	23,076	25,975	22,966	22.98	999
2000	55,190.97	25,079	28,229	26,962	23.42	1,151
2001	36,718.99	16,032	18,046	18,673	23.87	782
2002	75,211.94	31,454	35,405	39,807	24.34	1,635
2003	104,709.50	41,632	46,861	57,848	25.00	2,314
2004	98,717.26	37,335	42,025	56,693	25.48	2,225
2005	51,330.19	18,386	20,695	30,635	25.98	1,179
2006	66,474.40	22,435	25,253	41,221	26.50	1,556
2007	37,714.24	11,925	13,423	24,291	27.03	899
2008	47,371.57	13,946	15,698	31,674	27.56	1,149
2009	77,935.00	21,113	23,765	54,170	28.26	1,917
2010	77,881.91	19,315	21,741	56,141	28.81	1,949
2011	36,000.84	8,050	9,061	26,940	29.52	913
2012	9,612.23	1,918	2,159	7,453	30.09	248
2013	1,424.22	248	279	1,145	30.81	37
2014	2,742.40	407	458	2,284	31.54	72
2015	4,237.11	519	584	3,653	32.26	113
2016	13,714.71	1,315	1,480	12,235	33.00	371
2017	6,407.86	441	496	5,911	33.86	175
2018	2,352.83	97	109	2,244	34.73	65
	1,479,014.00	657,901	740,540	738,474		30,688
	17,547,264.46	6,736,510	8,079,743	9,467,522		351,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 2.00

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	618	692			
1956	2,239.85	1,958	2,240			
1957	4,785.87	4,151	4,786			
1960	16,750.58	14,182	16,751			
1961	12,800.59	10,747	12,801			
1962	22,033.72	18,337	22,034			
1963	24,186.10	19,946	24,186			
1964	21,937.83	17,921	21,938			
1965	14,345.92	11,607	14,346			
1966	22,819.15	18,276	22,716	104	8.96	12
1967	33,625.63	26,646	33,119	507	9.34	54
1968	78,227.64	61,313	76,207	2,021	9.73	208
1969	79,698.42	61,758	76,760	2,938	10.13	290
1970	56,628.40	43,352	53,883	2,745	10.55	260
1971	50,484.00	38,177	47,451	3,033	10.97	276
1972	74,487.40	55,600	69,106	5,381	11.41	472
1973	5,856.45	4,313	5,361	496	11.86	42
1974	2,435.60	1,768	2,197	238	12.33	19
1975	3,447.78	2,466	3,065	383	12.81	30
1976	1,925.80	1,357	1,687	239	13.30	18
1979	129,595.68	86,801	107,886	21,709	14.86	1,461
1980	273,942.52	180,194	223,966	49,976	15.40	3,245
1981	280,781.60	181,197	225,213	55,569	15.96	3,482
1982	232,089.47	165,990	206,312	25,778	14.83	1,738
1983	89,210.82	62,733	77,972	11,239	15.30	735
1984	47,248.78	32,644	40,574	6,675	15.77	423
1985	101,055.89	68,536	85,185	15,871	16.25	977
1986	78,585.49	52,259	64,954	13,632	16.75	814
1987	157,570.97	102,642	127,576	29,995	17.26	1,738
1988	283,620.35	180,808	224,729	58,891	17.77	3,314
1989	183,420.00	114,307	142,074	41,346	18.29	2,261
1990	203,975.86	124,099	154,245	49,731	18.83	2,641
1991	221,578.38	131,440	163,369	58,209	19.37	3,005
1992	121,714.83	70,315	87,396	34,319	19.92	1,723
1993	67,829.07	38,283	47,583	20,246	20.36	994
1994	215,739.93	118,830	147,696	68,044	20.80	3,271
1995	283,678.95	151,513	188,318	95,361	21.37	4,462
1996	638,322.65	330,013	410,179	228,144	21.95	10,394
1997	114,991.22	57,438	71,391	43,601	22.55	1,934
1998	89,135.98	43,124	53,600	35,536	22.94	1,549
1999	211,901.85	98,619	122,575	89,327	23.55	3,793
2000	61,111.51	27,292	33,922	27,190	24.17	1,125

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2001	5,688.76	2,442	3,035	2,654	24.60	108
2002	124,248.21	50,880	63,240	61,009	25.24	2,417
2005	16,976.59	5,932	7,373	9,604	27.00	356
2007	36,240.36	11,191	13,909	22,331	27.98	798
2008	123,273.33	35,441	44,050	79,223	28.50	2,780
2012	13,100.09	2,583	3,210	9,890	30.52	324
2014	217,660.91	32,562	40,472	177,189	31.26	5,668
2015	137,276.88	17,105	21,260	116,017	31.60	3,671
2016	122,361.10	12,114	15,057	107,304	31.84	3,370
2017	435,612.57	31,800	39,525	396,088	31.75	12,475
	5,848,948.86	3,035,620	3,769,167	2,079,782		88,727

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

1954	860.15	763	860			
1956	7,054.30	6,165	7,054			
1957	11,192.51	9,708	11,193			
1958	5,050.93	4,346	5,051			
1959	689.61	589	690			
1960	32,725.24	27,707	32,725			
1961	10,605.59	8,904	10,606			
1962	22,867.17	19,031	22,867			
1963	60,787.04	50,129	60,787			
1964	79,108.77	64,623	79,109			
1965	131,939.84	106,754	130,723	1,217	8.59	142
1966	124,040.09	99,342	121,646	2,394	8.96	267
1967	208,085.37	164,895	201,917	6,168	9.34	660
1968	233,579.88	183,075	224,179	9,401	9.73	966
1969	194,219.76	150,499	184,289	9,931	10.13	980
1970	271,294.84	207,692	254,323	16,972	10.55	1,609
1971	229,764.59	173,753	212,764	17,000	10.97	1,550
1972	257,964.38	192,555	235,788	22,177	11.41	1,944
1973	109,357.30	80,535	98,617	10,740	11.86	906
1974	90,753.81	65,887	80,680	10,074	12.33	817
1975	52,979.89	37,898	46,407	6,573	12.81	513
1976	53,093.99	37,402	45,800	7,294	13.30	548
1977	29,803.40	20,657	25,295	4,508	13.81	326
1978	50,738.04	34,581	42,345	8,393	14.33	586

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1979	92,133.69	61,709	75,564	16,570	14.86	1,115
1980	491,009.86	322,976	395,491	95,519	15.40	6,203
1981	230,826.16	148,959	182,403	48,423	15.96	3,034
1982	80,975.76	57,914	70,917	10,059	14.83	678
1983	42,059.45	29,576	36,216	5,843	15.30	382
1984	46,511.61	32,135	39,350	7,162	15.77	454
1985	72,222.02	48,981	59,978	12,244	16.25	753
1986	43,855.97	29,164	35,712	8,144	16.75	486
1987	107,897.65	70,285	86,065	21,832	17.26	1,265
1988	160,625.82	102,399	125,390	35,236	17.77	1,983
1989	30,425.01	18,961	23,218	7,207	18.29	394
1990	108,749.56	66,163	81,018	27,732	18.83	1,473
1991	127,229.75	75,473	92,418	34,811	19.37	1,797
1992	44,347.42	25,620	31,372	12,975	19.92	651
1993	29,918.28	16,886	20,677	9,241	20.36	454
1994	29,674.28	16,345	20,015	9,659	20.80	464
1995	34,913.41	18,647	22,834	12,080	21.37	565
1996	42,589.04	22,019	26,963	15,626	21.95	712
1997	147,679.42	73,766	90,328	57,351	22.55	2,543
1998	59,434.64	28,754	35,210	24,225	22.94	1,056
1999	107,844.18	50,191	61,460	46,384	23.55	1,970
2000	88,357.27	39,460	48,320	40,038	24.17	1,657
2001	82,991.73	35,620	43,617	39,374	24.60	1,601
2002	24,753.36	10,137	12,413	12,340	25.24	489
2003	6,572.47	2,559	3,134	3,439	25.87	133
2004	11,171.29	4,138	5,067	6,104	26.34	232
2005	8,155.02	2,849	3,489	4,666	27.00	173
2006	8,567.60	2,822	3,456	5,112	27.48	186
2007	26,075.02	8,052	9,860	16,215	27.98	580
2008	31,803.84	9,144	11,197	20,607	28.50	723
2009	68,220.04	18,119	22,187	46,033	29.03	1,586
2010	60,218.85	14,645	17,933	42,286	29.56	1,431
2011	489,447.99	108,168	132,454	356,994	29.96	11,916
2012	154,849.37	30,536	37,392	117,457	30.52	3,849
2013	5,908.18	1,026	1,256	4,652	30.95	150
2014	69,835.34	10,447	12,793	57,043	31.26	1,825
2015	2,976,077.46	370,819	454,076	2,522,002	31.60	79,810
2016	2,481,265.42	245,645	300,798	2,180,468	31.84	68,482
2017	56,121.74	4,097	5,017	51,105	31.75	1,610
	11,049,871.46	3,982,696	4,872,772	6,177,099		216,679

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)
1939	90.00	88	90			
1941	90.00	87	90			
1942	132.66	128	133			
1943	519.95	498	520			
1944	66.33	63	66			
1945	197.92	187	198			
1946	210.99	198	211			
1947	189.93	177	190			
1948	87.26	81	87			
1949	87.44	80	86	1	3.63	
1950	87.28	80	86	1	3.92	
1952	1,265.02	1,139	1,231	34	4.50	8
1954	1,296.62	1,150	1,243	53	5.09	10
1955	1,460.37	1,286	1,390	70	5.38	13
1956	7,995.25	6,988	7,554	441	5.67	78
1957	2,885.06	2,502	2,705	180	5.97	30
1958	2,623.82	2,258	2,441	183	6.28	29
1959	13,164.96	11,237	12,147	1,017	6.59	154
1960	21,807.35	18,464	19,960	1,847	6.90	268
1961	5,144.51	4,319	4,669	476	7.22	66
1962	11,141.18	9,272	10,023	1,118	7.55	148
1963	27,223.97	22,451	24,270	2,954	7.89	374
1964	25,473.21	20,809	22,495	2,978	8.24	361
1965	44,735.37	36,196	39,129	5,607	8.59	653
1966	40,183.33	32,182	34,790	5,394	8.96	602
1967	46,527.84	36,871	39,859	6,669	9.34	714
1968	40,719.90	31,915	34,501	6,219	9.73	639
1969	46,369.74	35,931	38,842	7,527	10.13	743
1970	37,753.88	28,903	31,245	6,509	10.55	617
1971	16,346.27	12,361	13,363	2,984	10.97	272
1972	17,281.90	12,900	13,945	3,337	11.41	292
1973	15,500.00	11,415	12,340	3,160	11.86	266
1974	23,356.27	16,957	18,331	5,025	12.33	408
1975	7,682.42	5,495	5,940	1,742	12.81	136
1976	8,292.18	5,841	6,314	1,978	13.30	149
1977	4,684.36	3,247	3,510	1,174	13.81	85
1978	8,792.04	5,992	6,478	2,315	14.33	162
1979	17,159.04	11,493	12,424	4,735	14.86	319
1980	98,862.58	65,030	70,299	28,563	15.40	1,855
1981	107,317.69	69,255	74,867	32,451	15.96	2,033

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 45-R2  
NET SALVAGE PERCENT.. 0

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1982	82,054.88	58,686	63,441	18,614	14.83	1,255
1983	56,055.83	39,418	42,612	13,444	15.30	879
1984	108,966.47	75,285	81,385	27,581	15.77	1,749
1985	78,897.92	53,509	57,845	21,053	16.25	1,296
1986	101,131.54	67,252	72,701	28,430	16.75	1,697
1987	89,032.58	57,996	62,695	26,337	17.26	1,526
1988	201,578.11	128,506	138,918	62,660	17.77	3,526
1989	181,769.96	113,279	122,458	59,312	18.29	3,243
1990	168,687.80	102,630	110,946	57,742	18.83	3,066
1991	259,022.46	153,652	166,102	92,921	19.37	4,797
1992	307,081.30	177,401	191,775	115,306	19.92	5,788
1993	257,960.73	145,593	157,390	100,571	20.36	4,940
1994	299,469.26	164,948	178,313	121,156	20.80	5,825
1995	383,632.67	204,898	221,500	162,132	21.37	7,587
1996	263,623.21	136,293	147,336	116,287	21.95	5,298
1997	602,101.29	300,750	325,119	276,982	22.55	12,283
1998	656,033.57	317,389	343,106	312,928	22.94	13,641
1999	631,187.94	293,755	317,557	313,631	23.55	13,318
2000	512,352.47	228,817	247,357	264,995	24.17	10,964
2001	176,143.65	75,601	81,727	94,417	24.60	3,838
2002	500,558.70	204,979	221,588	278,971	25.24	11,053
2003	1,055,643.51	411,068	444,376	611,268	25.87	23,628
2004	900,403.75	333,510	360,533	539,870	26.34	20,496
2005	519,501.46	181,514	196,222	323,280	27.00	11,973
2006	908,893.01	299,389	323,648	585,245	27.48	21,297
2007	462,643.94	142,864	154,440	308,204	27.98	11,015
2008	667,807.88	191,995	207,552	460,256	28.50	16,149
2009	486,920.76	129,326	139,805	347,116	29.03	11,957
2010	543,937.56	132,286	143,005	400,933	29.56	13,563
2011	987,839.42	218,313	236,002	751,837	29.96	25,095
2012	353,501.08	69,710	75,358	278,143	30.52	9,113
2013	398,575.03	69,193	74,799	323,776	30.95	10,461
2014	361,468.86	54,076	58,458	303,011	31.26	9,693
2015	392,713.21	48,932	52,897	339,816	31.60	10,754

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2016	446,976.57	44,251	47,837	399,140	31.84	12,536
2017	294,078.29	21,468	23,207	270,871	31.75	8,531
2018	796,976.73	36,342	39,287	757,690	31.39	24,138
	16,200,029.29	6,010,400	6,497,360	9,702,669		369,452
	33,098,849.61	13,028,716	15,139,299	17,959,550		674,858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.6						2.04

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,459	1,630	338	11.90	28
1967	207.34	152	170	38	12.28	3
1968	820.82	595	665	156	12.66	12
1969	4,348.68	3,115	3,481	868	13.05	67
1970	585.40	414	463	123	13.45	9
1971	1,925.29	1,346	1,504	421	13.85	30
1972	16,780.77	11,582	12,941	3,840	14.25	269
1999	15,161.48	7,149	7,988	7,174	22.98	312
2004	19,260.94	7,284	8,139	11,122	25.48	436
2005	276,907.83	99,188	110,827	166,081	25.98	6,393
	337,967.24	132,284	147,807	190,160		7,559
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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,003	2,275			
1956	989.22	865	989			
1957	545.83	473	544	2	5.97	
1958	236.59	204	235	2	6.28	
1959	739.15	631	726	13	6.59	2
1960	6,231.82	5,276	6,069	163	6.90	24
1961	5,465.73	4,589	5,279	187	7.22	26
1962	1,776.66	1,479	1,701	75	7.55	10
1963	1,519.13	1,253	1,441	78	7.89	10
1964	1,895.48	1,548	1,781	115	8.24	14
1965	611.14	494	568	43	8.59	5
1966	1,500.19	1,201	1,381	119	8.96	13
1967	7,810.50	6,189	7,119	691	9.34	74
1968	5,156.86	4,042	4,649	507	9.73	52
1969	2,743.23	2,126	2,446	298	10.13	29
1970	1,104.82	846	973	132	10.55	13
1971	31,924.90	24,142	27,770	4,155	10.97	379
1972	2,029.09	1,515	1,743	286	11.41	25
1973	5,741.28	4,228	4,863	878	11.86	74
1974	677.56	492	566	112	12.33	9
1975	501.75	359	413	89	12.81	7
1976	3,733.18	2,630	3,025	708	13.30	53
1977	1,421.54	985	1,133	289	13.81	21
1978	182.88	125	144	39	14.33	3
1979	5,235.99	3,507	4,034	1,202	14.86	81
1980	17,091.10	11,242	12,932	4,160	15.40	270
1981	121,509.06	78,413	90,198	31,311	15.96	1,962
1982	95,200.74	68,088	78,321	16,880	14.83	1,138
1983	6,768.10	4,759	5,474	1,294	15.30	85
1984	6,649.28	4,594	5,284	1,365	15.77	87
1985	25,257.56	17,130	19,704	5,553	16.25	342
1986	23,743.92	15,790	18,163	5,581	16.75	333
1987	25,830.88	16,826	19,355	6,476	17.26	375
1988	26,270.40	16,747	19,264	7,007	17.77	394
1989	52,802.47	32,906	37,851	14,951	18.29	817
1990	55,497.04	33,764	38,838	16,659	18.83	885
1991	30,826.21	18,286	21,034	9,792	19.37	506
1992	56,752.96	32,786	37,713	19,040	19.92	956
1993	45,455.69	25,655	29,511	15,945	20.36	783
1994	30,338.27	16,710	19,221	11,117	20.80	534
1995	22,678.63	12,113	13,933	8,745	21.37	409

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	11,547	13,282	9,053	21.95	412
1997	8,544.26	4,268	4,909	3,635	22.55	161
1998	8,784.27	4,250	4,889	3,896	22.94	170
1999	13,041.26	6,069	6,981	6,060	23.55	257
2000	2,551.99	1,140	1,311	1,241	24.17	51
2004	347.18	129	148	199	26.34	8
2005	3,317.00	1,159	1,333	1,984	27.00	73
2006	3,670.43	1,209	1,391	2,280	27.48	83
2010	54.74	13	15	40	29.56	1
2012	115,202.00	22,718	26,132	89,070	30.52	2,918
2013	22,348.33	3,880	4,463	17,885	30.95	578
2014	10,178.04	1,523	1,752	8,426	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	309	5,590	31.39	178
	951,956.64	535,411	615,822	336,135		15,983

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 1.68

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	265	291			
1990	10,556.06	9,510	10,461	95	3.22	30
1991	4,510.10	4,014	4,415	95	3.50	27
1992	3,050.56	2,677	2,945	106	3.81	28
1993	5,858.48	5,068	5,575	284	4.11	69
1994	335.37	286	315	21	4.44	5
1997	104.02	83	91	13	5.83	2
	24,705.16	21,903	24,092	613		161

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 0.65

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
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	8,230	8,338			
1957	1,905.18	1,867	1,905			
1958	651.12	633	651			
1959	15,785.61	15,226	15,786			
1960	2,005.39	1,919	2,005			
1961	1,960.14	1,860	1,960			
1962	288.11	271	288			
1963	1,039.65	971	1,040			
1964	5,769.25	5,352	5,769			
1965	1,751.72	1,614	1,752			
1966	3,912.12	3,580	3,912			
1967	4,863.78	4,420	4,864			
1968	8,062.42	7,277	8,062			
1969	1,581.42	1,417	1,581			
1970	2,285.43	2,033	2,285			
1971	10,974.98	9,689	10,975			
1972	4,046.99	3,545	4,047			
1974	1,652.12	1,424	1,652			
1975	8,480.27	7,247	8,480			
1976	7,949.17	6,730	7,949			
1977	2,458.86	2,061	2,459			
1978	1,265.56	1,050	1,266			
1979	752.79	618	748	4	6.29	1
1980	1,718.37	1,393	1,687	31	6.63	5
1981	10,162.67	8,130	9,846	317	7.00	45
1982	12,027.61	10,171	12,028			
1983	1,755.64	1,464	1,756			
1984	30,831.09	25,429	30,804	27	7.49	4
1985	13,068.42	10,608	12,850	218	7.95	27
1986	19,569.87	15,617	18,918	652	8.42	77
1987	23,586.65	18,560	22,483	1,103	8.73	126

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,248	12,414	862	9.23	93
1989	15,968.66	12,076	14,629	1,340	9.75	137
1990	33,323.13	24,659	29,872	3,451	10.28	336
1991	26,014.16	18,813	22,790	3,224	10.81	298
1992	15,045.39	10,619	12,864	2,182	11.36	192
1993	23,968.53	16,562	20,063	3,905	11.79	331
1994	51,100.60	34,534	41,834	9,266	12.23	758
1995	69,990.02	45,955	55,669	14,321	12.81	1,118
1996	45,414.72	28,920	35,033	10,381	13.40	775
1997	84,495.34	52,091	63,103	21,393	14.00	1,528
1998	75,399.07	44,908	54,401	20,998	14.60	1,438
1999	119,656.29	68,683	83,202	36,454	15.21	2,397
2000	199,968.82	110,343	133,669	66,300	15.84	4,186
2001	116,038.59	61,396	74,375	41,664	16.47	2,530
2002	42,457.03	21,475	26,015	16,442	17.10	962
2003	222,013.40	106,966	129,578	92,436	17.75	5,208
2004	109,705.10	50,157	60,760	48,945	18.40	2,660
2005	70,405.76	30,422	36,853	33,553	19.06	1,760
2006	85,043.37	34,672	42,001	43,042	19.61	2,195
2007	37,304.93	14,221	17,227	20,078	20.29	990
2008	97,908.80	34,679	42,010	55,899	20.97	2,666
2009	42,499.78	13,880	16,814	25,686	21.65	1,186
2011	14,980.73	4,049	4,905	10,076	22.95	439
2013	30,446.98	6,452	7,816	22,631	24.17	936
2018	4,234.75	226	274	3,961	26.59	149
	1,936,162.13	1,116,412	1,325,320	610,842		35,553

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 35-R2.5  
NET SALVAGE PERCENT.. 0

1962	460.81	434	461			
1976	21,500.00	18,201	21,500			
1984	1,544.96	1,274	1,545			
1987	5,496.89	4,326	5,497			
1988	2,425.60	1,872	2,426			
1997	821.60	507	721	100	14.00	7
2008	85,066.24	30,130	42,859	42,208	20.97	2,013
	117,316.10	56,744	75,008	42,308		2,020

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)
1914	0.25		0			
1919	46.40	46	46			
1920	65.00	65	65			
1924	288.57	289	289			
1926	8.25	8	8			
1927	265.80	266	266			
1928	32.00	32	32			
1929	401.84	402	402			
1930	576.33	576	576			
1931	862.24	862	862			
1932	179.53	180	180			
1935	339.96	340	340			
1936	180.10	180	180			
1937	702.11	702	702			
1938	70.20	70	70			
1939	114.20	114	114			
1941	93.19	93	93			
1946	107.86	108	108			
1947	228.20	228	228			
1950	115.54	116	116			
1951	399.62	400	400			
1953	526.32	526	526			
1954	866.71	867	867			
1955	3,485.13	3,466	3,485			
1956	166.98	165	167			
1957	807.41	791	807			
1958	3,980.48	3,870	3,980			
1959	3,557.12	3,431	3,557			
1960	940.90	900	941			
1961	2,160.12	2,050	2,160			
1962	2,440.64	2,298	2,441			
1963	1,463.53	1,367	1,464			
1964	852.14	791	852			
1965	4,391.44	4,045	4,391			
1966	7,725.03	7,069	7,725			
1967	9,375.01	8,521	9,375			
1968	1,802.13	1,627	1,802			
1969	4,312.49	3,865	4,284	29	3.63	8
1970	727.19	647	717	10	3.86	3
1971	12,970.95	11,452	12,693	278	4.10	68

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 35-R2.5  
NET SALVAGE PERCENT.. 0

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1972	4,161.73	3,646	4,041	121	4.34	28
1973	5,521.13	4,799	5,319	202	4.58	44
1974	4,072.92	3,511	3,892	181	4.83	37
1975	1,691.94	1,446	1,603	89	5.09	17
1976	2,859.26	2,421	2,683	176	5.37	33
1977	9,079.27	7,611	8,436	643	5.66	114
1978	8,076.46	6,701	7,427	649	5.96	109
1979	16,025.59	13,146	14,571	1,455	6.29	231
1980	16,463.34	13,345	14,791	1,672	6.63	252
1981	18,913.59	15,131	16,771	2,143	7.00	306
1982	17,303.36	14,632	16,218	1,085	6.80	160
1983	24,489.09	20,419	22,632	1,857	7.23	257
1984	30,607.35	25,245	27,981	2,626	7.49	351
1985	47,810.95	38,808	43,014	4,797	7.95	603
1986	41,095.26	32,794	36,348	4,747	8.42	564
1987	31,108.85	24,480	27,133	3,976	8.73	455
1988	67,276.33	51,931	57,560	9,717	9.23	1,053
1989	73,855.80	55,850	61,903	11,952	9.75	1,226
1990	72,040.64	53,310	59,088	12,952	10.28	1,260
1991	46,648.02	33,736	37,393	9,255	10.81	856
1992	72,629.85	51,262	56,818	15,812	11.36	1,392
1993	50,628.58	34,984	38,776	11,853	11.79	1,005
1994	79,302.27	53,592	59,401	19,902	12.23	1,627
1995	207,257.72	136,085	150,835	56,423	12.81	4,405
1996	83,557.81	53,210	58,977	24,580	13.40	1,834
1997	20,844.66	12,851	14,244	6,601	14.00	472
1998	283,838.00	169,054	187,377	96,461	14.60	6,607
1999	62,321.83	35,773	39,650	22,671	15.21	1,491
2000	24,248.93	13,381	14,831	9,418	15.84	595
2006	20,518.49	8,365	9,272	11,247	19.61	574
2011	4,783.98	1,293	1,433	3,351	22.95	146
2014	897.06	163	181	716	24.80	29
2016	7,240.43	862	955	6,285	25.91	243
2017	323,397.27	28,071	31,114	292,284	26.32	11,105
2018	165,523.48	8,839	9,797	155,726	26.59	5,857
	2,013,720.15	1,093,572	1,209,780	803,940		45,417
	4,067,198.38	2,266,728	2,610,108	1,457,090		82,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 2.04

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
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 UTILITIES, INC. - GAS DIVISION - SOUTH - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1950	1,041.52	937	886	155	6.40	24
1951	2,542.85	2,286	2,163	380	6.41	59
1952	3,518.15	3,159	2,989	530	6.42	83
1953	6,895.42	6,183	5,850	1,046	6.43	163
1954	199,862.14	178,979	169,326	30,536	6.44	4,742
1955	229.47	205	194	36	6.45	6
1956	731.39	653	618	114	6.46	18
1957	565.10	504	477	88	6.47	14
1958	1,312.92	1,169	1,106	207	6.48	32
1959	1,088.75	968	916	173	6.48	27
1960	3,122.92	2,772	2,622	500	6.49	77
1961	13,101.73	11,609	10,983	2,119	6.50	326
1962	10,560.76	9,341	8,837	1,724	6.51	265
1963	5,227.28	4,616	4,367	860	6.51	132
1964	5,896.12	5,197	4,917	979	6.52	150
1965	742.28	653	618	124	6.53	19
1966	307.39	270	255	52	6.53	8
1967	321.68	282	267	55	6.54	8
1968	890.46	778	736	154	6.55	24
1969	6,631.20	5,785	5,473	1,158	6.55	177
1970	2,685.57	2,337	2,211	475	6.56	72
1971	1,321.12	1,147	1,085	236	6.56	36
1972	537.13	465	440	97	6.57	15
1973	2,902.99	2,508	2,373	530	6.57	81
1978	1,589.22	1,352	1,279	310	6.60	47
1980	5,539.47	4,681	4,429	1,111	6.61	168
1983	14,556.81	12,295	11,632	2,925	6.67	439
1985	12,080.22	10,137	9,590	2,490	6.57	379
1988	50,893.66	41,987	39,722	11,171	6.63	1,685
1989	8,147.20	6,679	6,319	1,828	6.65	275
1990	119,737.56	97,718	92,448	27,290	6.59	4,141
1992	46,577.73	37,444	35,424	11,153	6.65	1,677
1994	1,685,519.87	1,336,617	1,264,528	420,992	6.66	63,212
1995	21,694.99	17,061	16,141	5,554	6.65	835
1998	25,346.65	19,345	18,302	7,045	6.67	1,056
2001	18,716.02	13,781	13,038	5,678	6.63	856
2002	46,319.82	33,559	31,749	14,571	6.65	2,191
2003	134,921.35	96,172	90,985	43,936	6.65	6,607
2004	123,836.93	86,562	81,893	41,944	6.67	6,288
2005	59,324.01	40,684	38,490	20,834	6.64	3,138
2014	122,559.49	55,470	52,478	70,081	6.65	10,538

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 UTILITIES, INC. - GAS DIVISION - SOUTH - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2015	9,320.41	3,762	3,559	5,761	6.65	866
2016	80,037.13	27,621	26,131	53,906	6.64	8,118
2018	20,517.17	3,798	3,593	16,924	6.60	2,564
2019	2,118,221.96	150,817	142,683	1,975,539	6.52	302,997
	4,997,494.01	2,340,345	2,214,121	2,783,373		424,635

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

1951	601.62	511	483	118	9.87	12
1955	681,889.46	574,724	543,727	138,163	9.97	13,858
1956	900.75	758	717	184	9.99	18
1957	8,891.07	7,460	7,058	1,833	10.02	183
1958	2,172.34	1,818	1,720	452	10.04	45
1959	4,568.47	3,815	3,609	959	10.06	95
1960	4,392.27	3,659	3,462	931	10.08	92
1961	481,739.08	400,282	378,693	103,046	10.10	10,203
1962	304.65	252	238	66	10.12	7
1963	251.08	208	197	54	10.14	5
1966	3,539.76	2,900	2,744	796	10.19	78
1967	2,570.73	2,100	1,987	584	10.20	57
1969	805.02	653	618	187	10.23	18
1970	7,491.85	6,057	5,730	1,762	10.25	172
1971	7,601.50	6,124	5,794	1,808	10.26	176
1972	3,183.87	2,555	2,417	767	10.28	75
1973	2,697.87	2,157	2,041	657	10.29	64
1974	1,147,552.05	913,773	864,489	283,063	10.30	27,482
1975	21,594.19	17,119	16,196	5,398	10.32	523
1976	31,214.44	24,638	23,309	7,905	10.33	765
1977	33,633.39	26,427	25,002	8,632	10.34	835
1978	13,660.66	10,682	10,106	3,555	10.35	343
1979	142,271.47	110,696	104,726	37,546	10.36	3,624
1980	442,832.12	342,761	324,274	118,558	10.37	11,433
1981	55,372.39	42,622	40,323	15,049	10.38	1,450
1982	37,307.87	29,182	27,608	9,700	10.37	935
1983	2,823.12	2,200	2,081	742	10.26	72
1984	87,094.59	67,237	63,611	23,484	10.41	2,256

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 UTILITIES, INC. - GAS DIVISION - SOUTH - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1985	29,795.37	22,859	21,626	8,169	10.39	786
1986	136,415.00	103,866	98,264	38,151	10.42	3,661
1987	3,248.40	2,462	2,329	919	10.30	89
1988	2,043.89	1,533	1,450	594	10.42	57
1989	943,189.59	701,922	664,064	279,125	10.40	26,839
1990	695,775.51	512,856	485,196	210,580	10.43	20,190
1991	54,258.03	39,701	37,560	16,698	10.36	1,612
1992	338,755.10	244,615	231,422	107,333	10.49	10,232
1993	36,382.06	26,100	24,692	11,690	10.39	1,125
1994	330,577.07	234,346	221,707	108,870	10.47	10,398
1995	34,042.17	23,853	22,567	11,476	10.47	1,096
1996	42,734.67	29,624	28,026	14,708	10.40	1,414
1997	10,082.80	6,897	6,525	3,558	10.39	342
1998	244,747.25	164,715	155,831	88,916	10.45	8,509
2000	1,442,651.54	939,599	888,923	553,729	10.44	53,039
2001	371,985.24	237,401	224,597	147,388	10.49	14,050
2002	171,907.29	107,700	101,891	70,016	10.43	6,713
2003	198,418.97	121,472	114,921	83,498	10.45	7,990
2004	198,547.62	118,493	112,102	86,445	10.47	8,256
2005	503,685.91	292,138	276,382	227,304	10.50	21,648
2006	72,112.38	40,599	38,409	33,703	10.48	3,216
2007	739,826.79	402,318	380,619	359,207	10.49	34,243
2008	543,631.75	284,428	269,088	274,544	10.48	26,197
2009	131,363.63	65,787	62,239	69,125	10.47	6,602
2010	91,599.36	43,601	41,249	50,350	10.46	4,814
2011	74,599.83	33,421	31,618	42,981	10.47	4,105
2012	247,941.14	103,590	98,003	149,938	10.45	14,348
2013	35,784.31	13,723	12,983	22,801	10.45	2,182
2014	443,290.62	152,847	144,603	298,687	10.45	28,582
2015	380,885.98	114,647	108,464	272,422	10.45	26,069
2016	856,477.31	215,490	203,868	652,610	10.41	62,691
2017	169,080.58	32,802	31,033	138,048	10.39	13,287
2018	629,674.75	79,969	75,656	554,019	10.31	53,736
2019	4,041,113.25	190,741	180,454	3,860,660	10.08	383,002
	17,475,582.84	8,309,485	7,861,320	9,614,263		935,996

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 UTILITIES, INC. - GAS DIVISION - SOUTH - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2025						
NET SALVAGE PERCENT.. 0						
1951	730.20	669	633	97	5.28	18
1957	163.83	149	141	23	5.31	4
1962	40,974.62	37,032	35,035	5,940	5.34	1,112
1965	1,567,005.46	1,409,866	1,333,826	233,179	5.35	43,585
1966	142,946.82	128,386	121,462	21,485	5.36	4,008
1967	15,954.41	14,306	13,534	2,420	5.36	451
1968	9,460.27	8,467	8,010	1,450	5.37	270
1969	18,666.34	16,676	15,777	2,890	5.37	538
1970	12,903.20	11,507	10,886	2,017	5.37	376
1971	7,221.56	6,426	6,079	1,142	5.38	212
1975	432.10	381	360	72	5.39	13
1976	3,658.72	3,219	3,045	613	5.39	114
1977	2,770.44	2,431	2,300	471	5.40	87
1981	873.48	758	717	156	5.41	29
1982	6,159.03	5,368	5,078	1,081	5.49	197
1984	25,998.29	22,546	21,330	4,668	5.40	864
1987	84,605.93	72,575	68,661	15,945	5.35	2,980
1990	146,946.76	123,788	117,112	29,835	5.47	5,454
1991	1,839.60	1,543	1,460	380	5.42	70
1992	58,567.66	48,834	46,200	12,367	5.43	2,278
1996	316,288.61	257,174	243,304	72,985	5.40	13,516
1997	209,065.14	168,402	159,319	49,746	5.43	9,161
1998	101,386.46	80,866	76,505	24,882	5.46	4,557
1999	77,675.00	61,464	58,149	19,526	5.41	3,609
2000	1,473.37	1,152	1,090	384	5.44	71
2001	99,787.96	77,166	73,004	26,784	5.42	4,942
2002	58,494.74	44,631	42,224	16,271	5.44	2,991
2003	67,677.49	50,921	48,175	19,503	5.43	3,592
2004	165,960.48	122,960	116,328	49,632	5.42	9,157
2005	181,796.97	132,330	125,193	56,604	5.42	10,444
2006	25,352.02	18,071	17,096	8,256	5.44	1,518
2007	26,253.00	18,277	17,291	8,962	5.45	1,644
2008	2,114.70	1,435	1,358	757	5.45	139
2009	1,660.00	1,093	1,034	626	5.45	115
2010	11,586.09	7,364	6,967	4,619	5.45	848
2011	102,995.75	62,766	59,381	43,615	5.45	8,003
2013	46,334.76	25,239	23,878	22,457	5.43	4,136
2014	313,407.10	157,550	149,053	164,354	5.44	30,212
2015	323,293.30	146,355	138,461	184,832	5.44	33,976

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 UTILITIES, INC. - GAS DIVISION - SOUTH - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2025						
NET SALVAGE PERCENT.. 0						
2016	640,776.43	251,184	237,637	403,140	5.43	74,243
2017	530,512.31	167,377	158,350	372,163	5.42	68,665
2018	1,440,138.53	312,510	295,655	1,144,483	5.41	211,550
	6,891,908.93	4,081,214	3,861,098	3,030,811		559,749

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

1933	643.75	582	551	93	7.00	13
1992	1,961,289.03	1,533,924	1,451,193	510,096	7.59	67,206
1993	15,167.59	11,761	11,127	4,041	7.64	529
1994	10,018.92	7,716	7,300	2,719	7.61	357
2000	1,873.87	1,348	1,275	599	7.60	79
2001	34,094.57	24,159	22,856	11,239	7.61	1,477
2019	80,375.88	5,064	4,791	75,585	7.43	10,173
	2,103,463.61	1,584,554	1,499,092	604,372		79,834

UGI UTILITIES, INC. - GAS DIVISION - SOUTH - STONE RIDGE SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2059  
NET SALVAGE PERCENT.. 0

2009	4,778,787.36	1,139,263	1,077,818	3,700,969	33.55	110,312
2011	173,728.35	35,145	33,249	140,479	33.52	4,191
2014	13,542.29	1,928	1,824	11,718	33.11	354
2015	16,585.36	2,000	1,892	14,693	32.81	448
2016	42,681.55	4,153	3,929	38,753	32.47	1,194
2017	7,540.45	547	517	7,023	31.98	220
2018	201,361.89	9,243	8,744	192,617	31.18	6,178
2019	207,886.25	3,534	3,343	204,543	28.83	7,095
	5,442,113.50	1,195,813	1,131,318	4,310,796		129,992

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 UTILITIES, INC. - GAS DIVISION - SOUTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1872	2,181.91	2,182	2,182			
1877	9,588.99	9,589	9,589			
1905	1,956.19	1,956	1,956			
1910	65.07	65	65			
1911	234.45	234	234			
1915	146.76	147	147			
1918	6,800.69	6,801	6,801			
1920	2,785.98	2,786	2,786			
1922	6,321.07	6,321	6,321			
1923	2,222.36	2,222	2,222			
1924	59.92	60	60			
1928	44,007.29	44,007	44,007			
1929	1,206.26	1,206	1,206			
1931	34,036.12	34,036	34,036			
1932	580.31	580	580			
1933	39.63	40	40			
1934	304.88	305	305			
1935	4,065.93	4,066	4,066			
1937	239.21	239	239			
1938	141.91	142	142			
1940	94.76	95	95			
1943	270.80	271	271			
1944	228.27	228	228			
1945	27.23	27	27			
1947	6,878.44	6,789	6,371	508	0.52	508
1948	397.65	390	366	32	0.78	32
1949	2,272.19	2,213	2,077	196	1.04	188
1950	42,489.83	41,098	38,565	3,925	1.31	2,996
1951	9,143.66	8,782	8,241	903	1.58	572
1952	13,472.74	12,846	12,054	1,418	1.86	762
1953	38,323.60	36,273	34,037	4,286	2.14	2,003
1954	23,706.82	22,273	20,900	2,807	2.42	1,160
1955	4,096.77	3,820	3,585	512	2.70	190
1957	4,484.81	4,117	3,863	622	3.28	190
1958	5,979.25	5,446	5,110	869	3.57	243
1959	3,202.18	2,893	2,715	487	3.86	126
1960	5,357.52	4,802	4,506	851	4.15	205
1961	2,407.55	2,140	2,008	399	4.45	90
1962	9,353.83	8,245	7,737	1,617	4.74	341
1963	15,580.67	13,618	12,779	2,802	5.04	556
1964	7,470.26	6,473	6,074	1,396	5.34	261
1965	5,007.41	4,301	4,036	971	5.64	172

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 UTILITIES, INC. - GAS DIVISION - SOUTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1966	2,502.30	2,130	1,999	504	5.95	85
1967	1,393.15	1,175	1,103	291	6.27	46
1968	1,212.76	1,013	951	262	6.59	40
1969	92.40	76	71	21	6.93	3
1970	727.47	595	558	169	7.27	23
1971	10,593.69	8,573	8,045	2,549	7.63	334
1972	1,085.14	868	815	271	8.00	34
1975	163.58	126	118	45	9.18	5
1976	24,101.99	18,318	17,189	6,913	9.60	720
1977	7,136.84	5,347	5,017	2,119	10.03	211
1978	8,016.17	5,916	5,551	2,465	10.48	235
1979	4,066.88	2,954	2,772	1,295	10.95	118
1980	13,901.40	9,929	9,317	4,584	11.43	401
1983	368.53	279	262	107	11.60	9
1985	27,013.62	19,801	18,581	8,433	12.48	676
1986	5,509.62	3,957	3,713	1,797	13.05	138
1988	337.73	233	219	119	14.00	8
1989	45,793.14	31,029	29,117	16,677	14.39	1,159
1990	1,191.81	788	739	452	15.00	30
1991	5,149.94	3,331	3,126	2,024	15.42	131
1992	7,657.46	4,820	4,523	3,135	16.04	195
1994	48,931.81	29,447	27,632	21,300	16.87	1,263
1995	28,479.17	16,606	15,583	12,897	17.52	736
1996	2,254.80	1,277	1,198	1,057	17.99	59
1997	46,749.60	25,563	23,987	22,762	18.65	1,220
1998	39,341.38	20,808	19,526	19,816	19.15	1,035
1999	72,525.05	37,017	34,735	37,790	19.66	1,922
2000	47,201.42	23,195	21,765	25,436	20.18	1,260
2001	115,802.98	54,636	51,269	64,534	20.71	3,116
2002	43,382.25	19,513	18,310	25,072	21.41	1,171
2003	35,089.79	15,054	14,126	20,964	21.96	955
2004	74,527.62	30,377	28,505	46,023	22.52	2,044
2005	302,175.52	116,549	109,366	192,810	23.09	8,350
2006	138,828.18	50,603	47,484	91,344	23.54	3,880
2007	77,885.56	26,575	24,937	52,948	24.13	2,194
2011	148,757.83	36,416	34,172	114,586	26.22	4,370
2012	1,933.11	423	397	1,536	26.75	57
2013	5,259.35	1,015	952	4,307	27.17	159
2014	20,859.23	3,465	3,251	17,608	27.61	638
2015	3,359.42	466	437	2,922	27.97	104
2016	9,728.98	1,076	1,010	8,719	28.15	310

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 UTILITIES, INC. - GAS DIVISION - SOUTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2017	20,836.54	1,692	1,588	19,249	28.27	681
2018	57,952.23	2,944	2,763	55,190	28.00	1,971
2019	72,620.76	1,351	1,268	71,353	26.45	2,698
	1,899,729.37	941,450	890,674	1,009,055		55,389

UGI UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MAJOR STRUCTURES  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2047  
NET SALVAGE PERCENT.. 0

1960	97,787.23	65,448	72,847	24,940	23.13	1,078
1961	84,277.80	56,056	62,394	21,884	23.27	940
1962	137,098.45	90,618	100,863	36,235	23.40	1,549
1963	9,220.67	6,055	6,740	2,481	23.53	105
1964	3,592.24	2,344	2,609	983	23.65	42
1965	466.95	303	337	130	23.77	5
1966	290.22	187	208	82	23.89	3
1967	840.53	537	598	243	24.01	10
1968	3,491.42	2,215	2,465	1,026	24.13	43
1969	647.27	408	454	193	24.24	8
1970	2,277.90	1,423	1,584	694	24.35	29
1971	73,384.13	45,484	50,626	22,758	24.45	931
1972	5,181.35	3,186	3,546	1,635	24.55	67
1973	5,759.00	3,511	3,908	1,851	24.65	75
1974	1,059.17	640	712	347	24.75	14
1975	19,784.07	11,847	13,186	6,598	24.85	266
1976	96,859.82	57,465	63,962	32,898	24.94	1,319
1977	258,588.10	151,941	169,119	89,469	25.03	3,574
1978	14,649.58	8,521	9,484	5,165	25.12	206
1979	30,886.30	17,785	19,796	11,091	25.20	440
1980	49,592.33	28,253	31,447	18,145	25.28	718
1981	48,345.29	27,236	30,315	18,030	25.36	711
1982	15,903.18	9,596	10,681	5,222	24.48	213
1983	15,734.43	9,354	10,412	5,323	24.73	215
1984	47,075.05	27,713	30,846	16,229	24.63	659
1985	68,015.89	39,599	44,076	23,940	24.58	974
1986	218,113.12	124,739	138,842	79,271	24.89	3,185
1987	94,784.65	53,496	59,544	35,241	24.89	1,416
1988	78,195.76	43,492	48,409	29,787	24.93	1,195
1989	132,619.55	72,609	80,818	51,802	25.00	2,072

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 UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1990	1,461.60	787	876	586	25.10	23
1991	12,649.61	6,683	7,439	5,211	25.22	207
1992	107,419.08	55,912	62,233	45,186	25.10	1,800
1993	237,137.38	121,343	135,062	102,076	25.17	4,055
1994	9,159.74	4,602	5,122	4,037	25.26	160
1995	132,154.68	65,073	72,430	59,725	25.25	2,365
1996	77,085.23	37,140	41,339	35,746	25.28	1,414
1997	4,593,966.01	2,160,083	2,404,297	2,189,669	25.35	86,377
1998	278,814.89	127,697	142,134	136,681	25.45	5,371
1999	84,345.55	37,694	41,956	42,390	25.37	1,671
2000	89,205.91	38,617	42,983	46,223	25.55	1,809
2001	721,203.52	302,905	337,151	384,053	25.55	15,031
2002	42,031.88	17,141	19,079	22,953	25.42	903
2003	179,806.26	70,610	78,593	101,213	25.52	3,966
2004	145,398.34	54,990	61,207	84,191	25.48	3,304
2005	166,182.11	60,241	67,052	99,130	25.50	3,887
2006	139,335.38	48,154	53,598	85,737	25.56	3,354
2007	873,031.09	287,053	319,507	553,525	25.52	21,690
2008	78,940.95	24,511	27,282	51,659	25.54	2,023
2009	53,894.91	15,732	17,511	36,384	25.47	1,429
2010	195,418.91	53,095	59,098	136,321	25.47	5,352
2011	313,706.20	78,395	87,258	226,448	25.51	8,877
2012	49,228.28	11,224	12,493	36,735	25.39	1,447
2013	122,219.13	24,945	27,765	94,454	25.35	3,726
2014	163,388.75	29,214	32,517	130,872	25.27	5,179
2015	94,573.15	14,385	16,011	78,562	25.09	3,131
2016	606,629.37	74,737	83,187	523,443	24.91	21,013
2017	58,012.50	5,337	5,940	52,072	24.67	2,111
2018	71,490.37	4,175	4,647	66,843	24.21	2,761
2019	841,293.45	18,004	20,039	821,254	22.81	36,004
	12,153,705.68	4,812,540	5,356,635	6,797,071		272,502

UGI UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MINOR STRUCTURES  
 INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
 PROBABLE RETIREMENT YEAR.. 3-2022  
 NET SALVAGE PERCENT.. 0

1960	26,525.32	25,330	26,525
1961	2,183.18	2,083	2,183

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 UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1962	11,070.26	10,558	11,070			
1964	206.85	197	207			
1965	467.66	445	468			
1972	4,757.17	4,499	4,757			
1973	58,285.01	55,064	58,285			
1976	664.47	626	664			
1977	8,978.58	8,443	8,979			
1978	23,779.51	22,333	23,780			
1979	533.33	500	533			
1980	8,611.95	8,065	8,612			
1981	51,770.55	48,411	51,771			
1982	22,023.59	20,674	22,024			
1984	11,290.46	10,546	11,290			
1986	30,812.20	28,686	30,812			
1987	11,250.69	10,450	11,251			
1988	15,624.80	14,453	15,625			
1989	8,576.28	7,912	8,576			
1990	93,515.85	86,166	93,516			
1992	6,000.93	5,494	6,001			
1993	1,585.97	1,447	1,586			
1994	38,569.82	35,114	38,570			
1995	4,553.81	4,139	4,554			
1996	1,521.68	1,377	1,522			
1997	1,122.39	1,010	1,122			
1998	3,460.71	3,103	3,461			
2001	6,513.58	5,736	6,514			
2002	8,637.23	7,558	8,586	51	2.50	20
2003	26,830.52	23,332	26,507	324	2.47	131
2004	261,340.67	225,223	255,868	5,472	2.49	2,198
2005	28,061.34	23,964	27,225	837	2.48	338
2008	29,170.08	23,984	27,247	1,923	2.49	772
2010	188,550.68	149,389	169,716	18,835	2.49	7,564
2011	216,519.29	167,478	190,266	26,253	2.49	10,543
2014	19,625.20	13,514	15,353	4,272	2.49	1,716
2016	36,306.07	21,221	24,108	12,198	2.49	4,899
2017	42,826.40	21,465	24,386	18,441	2.49	7,406
2018	50,803.41	19,122	21,724	29,080	2.49	11,679
2019	101,359.85	17,028	19,345	82,015	2.48	33,071
	1,464,287.34	1,136,139	1,264,588	199,699		80,337

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 UTILITIES, INC. - GAS DIVISION - NORTH - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,603.99	2,566	2,856	3,748	29.12	129
2002	3,769,936.28	1,411,841	1,571,460	2,198,476	29.23	75,213
2003	87,491.76	31,620	35,195	52,297	29.16	1,793
2004	115,831.77	40,217	44,764	71,068	29.14	2,439
2005	21,252.15	7,056	7,854	13,398	29.17	459
2006	70,276.63	22,200	24,710	45,567	29.24	1,558
2007	23,835.02	7,151	7,959	15,876	29.17	544
2008	35,973.73	10,177	11,328	24,646	29.15	845
2009	2,433.14	644	717	1,716	29.18	59
2010	44,060.84	10,839	12,064	31,996	29.11	1,099
2011	22,759.24	5,146	5,728	17,031	29.09	585
2012	5,685.35	1,168	1,300	4,385	29.00	151
2013	10,892.08	1,997	2,223	8,669	28.96	299
2014	82,370.86	13,179	14,669	67,702	28.87	2,345
2015	2,295.17	311	346	1,949	28.72	68
2016	41,457.28	4,544	5,058	36,400	28.45	1,279
2017	11,109.15	909	1,012	10,097	28.08	360
2018	113,727.62	5,902	6,569	107,158	27.40	3,911
2019	155,681.07	2,974	3,310	152,371	25.68	5,933
	4,623,673.13	1,580,441	1,759,122	2,864,551		99,069

UGI UTILITIES, INC. - GAS DIVISION - NORTH - BLOOMSBURG  
 INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
 PROBABLE RETIREMENT YEAR.. 12-2059  
 NET SALVAGE PERCENT.. 0

1907	11.63	10	11			
1909	55.17	45	50	5	14.15	
1910	130.80	107	119	12	14.44	1
1912	15.00	12	13	2	15.03	
1915	2,574.84	2,062	2,295	280	15.92	18
1930	24,820.54	18,427	20,510	4,310	20.48	210
1933	40.59	30	33	7	21.41	
1934	67.27	49	55	13	21.72	1
1944	70.07	48	53	17	24.79	1
1968	641.42	361	402	240	31.28	8
1974	836.51	442	492	345	32.55	11
1976	102,936.57	53,109	59,113	43,823	32.94	1,330

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 UTILITIES, INC. - GAS DIVISION - NORTH - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1977	20,853.38	10,626	11,827	9,026	33.13	272
1978	82.88	42	47	36	33.31	1
1980	1,535.94	752	837	699	33.66	21
1981	978.93	473	526	452	33.84	13
1983	3,263.85	1,739	1,936	1,328	31.78	42
1984	4,152.18	2,181	2,428	1,725	31.87	54
1987	1,506.42	748	833	674	32.69	21
1988	13,421.09	6,584	7,328	6,093	32.45	188
1991	1,056.43	486	541	515	33.10	16
1996	6,982.41	2,888	3,215	3,768	33.32	113
1998	26,374.93	10,321	11,488	14,887	33.45	445
2000	16,071.97	5,892	6,558	9,514	33.69	282
2001	5,484.92	1,938	2,157	3,328	33.85	98
2003	14,199.87	4,663	5,190	9,010	33.75	267
2007	20,561.94	5,527	6,152	14,410	34.01	424
2008	5,615.11	1,421	1,582	4,033	33.95	119
2010	18,983.86	4,165	4,636	14,348	33.79	425
2011	186,704.94	37,602	41,853	144,852	33.70	4,298
2014	778,257.57	110,046	122,488	655,770	33.41	19,628
2015	32,127.86	3,846	4,281	27,847	33.09	842
2016	12,869.31	1,243	1,384	11,486	32.73	351
2018	53,864.42	2,456	2,734	51,131	31.39	1,629
2019	47,290.31	799	889	46,401	29.09	1,595
	1,404,440.93	291,140	324,056	1,080,385		32,724

UGI UTILITIES, INC. - GAS DIVISION - NORTH - OTHER STRUCTURES  
SURVIVOR CURVE.. IOWA 40-R2  
NET SALVAGE PERCENT.. 0

1883	7,331.84	7,332	7,332
1891	3,529.45	3,529	3,529
1901	8,245.35	8,245	8,245
1912	463.95	464	464
1917	2,623.01	2,623	2,623
1921	65.78	66	66
1936	295.05	295	295
1940	48.88	49	49
1950	5,267.12	5,095	5,267
1957	142.00	130	142

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 UTILITIES, INC. - GAS DIVISION - NORTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1962	78.64	69	77	2	4.74	
1963	91,541.37	80,007	89,211	2,331	5.04	462
1967	320.34	270	301	19	6.27	3
1970	276.41	226	252	24	7.27	3
1971	278,537.12	225,406	251,336	27,201	7.63	3,565
1972	1,524.64	1,220	1,360	164	8.00	20
1973	1,439.77	1,138	1,269	171	8.38	20
1974	17,709.60	13,827	15,418	2,292	8.77	261
1975	145,957.86	112,461	125,398	20,560	9.18	2,240
1976	285,760.02	217,178	242,161	43,599	9.60	4,542
1977	6,078.17	4,554	5,078	1,000	10.03	100
1978	8,740.82	6,451	7,193	1,548	10.48	148
1980	3,610.04	2,578	2,875	735	11.43	64
1982	2,125.29	1,631	1,819	307	11.29	27
1983	1,776.28	1,346	1,501	275	11.60	24
1984	10,871.52	8,086	9,016	1,855	12.14	153
1985	11,674.33	8,557	9,541	2,133	12.48	171
1986	1,509.07	1,084	1,209	300	13.05	23
1987	66,329.05	46,848	52,237	14,092	13.41	1,051
1988	170,026.80	117,421	130,929	39,098	14.00	2,793
1989	66,776.05	45,247	50,452	16,324	14.39	1,134
1990	3,338.46	2,207	2,461	878	15.00	59
1992	1,451.90	914	1,019	433	16.04	27
1994	9,095.81	5,474	6,104	2,992	16.87	177
1995	7,273.65	4,241	4,729	2,545	17.52	145
1996	4,254.85	2,410	2,687	1,568	17.99	87
1997	26,053.88	14,246	15,885	10,169	18.65	545
1998	20,902.97	11,056	12,328	8,575	19.15	448
1999	5,013.23	2,559	2,853	2,160	19.66	110
2000	410,931.85	201,932	225,161	185,770	20.18	9,206
2001	15,900.66	7,502	8,365	7,536	20.71	364
2002	130,188.10	58,559	65,295	64,893	21.41	3,031
2003	18,628.21	7,992	8,911	9,717	21.96	442
2004	40,895.72	16,669	18,587	22,309	22.52	991
2005	20,004.25	7,716	8,604	11,401	23.09	494
2007	63,215.77	21,569	24,050	39,166	24.13	1,623
2008	2,283.89	725	808	1,475	24.73	60
2009	9,281.86	2,729	3,043	6,239	25.21	247
2010	66,337.76	17,898	19,957	46,381	25.71	1,804
2011	413,399.81	101,200	112,842	300,558	26.22	11,463
2012	84,231.27	18,447	20,569	63,662	26.75	2,380
2014	114,189.64	18,967	21,149	93,041	27.61	3,370

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 UTILITIES, INC. - GAS DIVISION - NORTH - OTHER STRUCTURES SURVIVOR CURVE.. IOWA 40-R2 NET SALVAGE PERCENT.. 0						
2015	184,140.02	25,522	28,458	155,682	27.97	5,566
2016	68,478.66	7,574	8,445	60,033	28.15	2,133
2017	317,446.19	25,777	28,742	288,704	28.27	10,212
2018	292,325.81	14,850	16,558	275,768	28.00	9,849
2019	123,051.01	2,289	2,552	120,499	26.45	4,556
	3,652,990.85	1,524,457	1,696,808	1,956,183		86,193

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - STROUDSBURG DISTRICT OFFICE  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2033  
NET SALVAGE PERCENT.. 0

1993	161,196.46	107,566	127,663	33,534	13.15	2,550
1994	6,251.14	4,113	4,881	1,370	13.26	103
1996	6,709.29	4,289	5,090	1,619	13.26	122
1997	2,616.36	1,648	1,956	660	13.21	50
1999	57,918.54	35,145	41,711	16,207	13.28	1,220
2000	1,957.04	1,164	1,381	576	13.29	43
2005	3,305.91	1,726	2,048	1,257	13.28	95
2006	4,175.24	2,108	2,502	1,673	13.24	126
2008	48,608.56	22,584	26,803	21,805	13.25	1,646
2010	2,572.48	1,073	1,273	1,299	13.28	98
2011	12,699.43	4,965	5,893	6,807	13.24	514
2015	124,069.29	31,538	37,430	86,639	13.20	6,564
2016	123,790.23	26,045	30,911	92,879	13.14	7,068
2017	90,339.63	14,500	17,209	73,131	13.08	5,591
2018	17,597.92	1,823	2,164	15,434	12.97	1,190
2019	71,838.93	2,744	3,257	68,582	12.59	5,447
	735,646.45	263,031	312,174	423,472		32,427

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - PORT ALLEGANY OPERATIONS CENTER  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

1989	121.99	72	85	37	20.77	2
1992	748,071.25	424,007	503,226	244,845	20.83	11,754
1993	3,107.14	1,729	2,052	1,055	21.02	50
1994	8,554.70	4,690	5,566	2,988	21.01	142

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 UTILITIES, INC. - GAS DIVISION - CENTRAL - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1995	2,670.88	1,440	1,709	962	20.95	46
1996	9,826.33	5,196	6,167	3,660	20.94	175
1998	1,721.57	870	1,033	689	21.06	33
2000	416,443.48	199,768	237,092	179,352	21.15	8,480
2002	78,478.57	35,566	42,211	36,268	21.11	1,718
2003	8,329.75	3,656	4,339	3,991	21.09	189
2004	30,611.42	12,955	15,375	15,236	21.13	721
2005	10,947.28	4,460	5,293	5,654	21.09	268
2006	34,116.55	13,312	15,799	18,317	21.10	868
2009	25,557.00	8,480	10,064	15,493	21.15	733
2010	22,695.58	7,049	8,366	14,330	21.08	680
2011	16,799.73	4,827	5,729	11,071	21.09	525
2013	4,135.69	976	1,158	2,977	21.05	141
2014	9,395.09	1,953	2,318	7,077	20.96	338
2015	37,237.45	6,602	7,835	29,402	20.88	1,408
2016	10,295.60	1,485	1,762	8,533	20.77	411
2018	11,914.42	822	976	10,939	20.24	540
2019	161,421.65	4,068	4,828	156,594	19.30	8,114
	1,652,453.12	743,983	882,985	769,468		37,336

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - POTTSVILLE METER SHOP  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2049  
NET SALVAGE PERCENT.. 0

1981	21,359.76	11,775	13,975	7,385	26.51	279
1994	8,748.88	4,306	5,111	3,638	26.31	138
1995	4,241.25	2,047	2,429	1,812	26.26	69
1996	9,137.32	4,295	5,097	4,040	26.50	152
1997	11,039.24	5,067	6,014	5,026	26.52	190
1999	512,816.07	223,895	265,726	247,090	26.45	9,342
2000	12,244.34	5,182	6,150	6,094	26.58	229
2002	2,283.04	907	1,076	1,207	26.56	45
2009	183,139.24	51,719	61,382	121,757	26.68	4,564
2014	17,830.83	3,079	3,654	14,177	26.35	538
2017	148,834.86	13,172	15,633	133,202	25.75	5,173
2019	100,841.86	2,077	2,465	98,377	23.71	4,149
	1,032,516.69	327,521	388,713	643,804		24,868

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 UTILITIES, INC. - GAS DIVISION - CENTRAL - LEHIGHTON OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2069						
NET SALVAGE PERCENT.. 0						
2019	800,000.00	12,000	14,242	785,758	32.83	23,934
	800,000.00	12,000	14,242	785,758		23,934

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - OTHER STRUCTURES  
SURVIVOR CURVE.. IOWA 40-R2  
NET SALVAGE PERCENT.. 0

1928	27,100.86	27,101	27,101			
1929	3,543.17	3,543	3,543			
1930	492.33	492	492			
1931	936.40	936	936			
1936	1,380.54	1,381	1,381			
1937	661.01	661	661			
1938	55.58	56	56			
1939	429.68	430	430			
1944	17.78	18	18			
1946	1,522.93	1,512	1,523			
1948	139.01	136	139			
1949	3,109.77	3,029	3,110			
1953	105.45	100	105			
1954	3,128.97	2,940	3,129			
1958	9,707.45	8,841	9,707			
1959	26,231.29	23,700	26,231			
1960	1,788.73	1,603	1,789			
1961	1,248.19	1,109	1,248			
1962	585.03	516	585			
1963	712.77	623	713			
1964	824.22	714	824			
1965	1,489.94	1,280	1,490			
1966	100,703.07	85,723	100,703			
1967	22,985.35	19,382	22,985			
1968	4,479.74	3,742	4,458	22	6.59	3
1969	4,680.43	3,870	4,611	70	6.93	10
1970	2,796.95	2,289	2,727	70	7.27	10
1971	4,155.70	3,363	4,007	149	7.63	20
1972	2,699.63	2,160	2,573	126	8.00	16
1973	3,182.06	2,515	2,996	186	8.38	22
1974	12,548.11	9,797	11,672	876	8.77	100

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 UTILITIES, INC. - GAS DIVISION - CENTRAL - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1975	1,766.09	1,361	1,621	145	9.18	16
1976	811.48	617	735	76	9.60	8
1977	3,597.84	2,696	3,212	386	10.03	38
1978	415.54	307	366	50	10.48	5
1979	1,285.06	933	1,112	174	10.95	16
1980	3,954.40	2,824	3,364	590	11.43	52
1981	8,812.74	6,187	7,371	1,442	11.92	121
1982	11,227.57	8,616	10,265	963	11.29	85
1983	492.48	373	444	48	11.60	4
1984	12,649.78	9,409	11,209	1,440	12.14	119
1985	1,008.71	739	880	128	12.48	10
1986	352.88	253	301	51	13.05	4
1987	1,853.61	1,309	1,559	294	13.41	22
1988	15,507.27	10,709	12,758	2,749	14.00	196
1989	3,586.96	2,431	2,896	691	14.39	48
1990	244,803.96	161,815	192,778	52,026	15.00	3,468
1991	48,838.55	31,594	37,639	11,199	15.42	726
1992	22,344.01	14,066	16,758	5,587	16.04	348
1993	111,800.99	68,702	81,848	29,953	16.55	1,810
1994	134,735.76	81,084	96,599	38,136	16.87	2,261
1995	39,275.25	22,901	27,283	11,992	17.52	684
1996	711,550.48	403,022	480,140	231,411	17.99	12,863
1997	239,988.02	131,225	156,335	83,653	18.65	4,485
1998	246,312.98	130,275	155,203	91,110	19.15	4,758
1999	78,920.13	40,281	47,989	30,931	19.66	1,573
2000	173,718.32	85,365	101,699	72,019	20.18	3,569
2001	48,317.04	22,796	27,158	21,159	20.71	1,022
2002	58,684.69	26,396	31,447	27,238	21.41	1,272
2003	630,113.21	270,319	322,044	308,069	21.96	14,029
2004	746,832.27	304,409	362,657	384,175	22.52	17,059
2005	264,645.57	102,074	121,606	143,040	23.09	6,195
2006	118,615.61	43,235	51,508	67,108	23.54	2,851
2007	185,787.22	63,391	75,521	110,266	24.13	4,570
2008	506,268.70	160,690	191,438	314,831	24.73	12,731
2009	319,310.61	93,877	111,840	207,470	25.21	8,230
2010	121,912.81	32,892	39,186	82,727	25.71	3,218
2011	81,575.12	19,970	23,791	57,784	26.22	2,204
2012	17,714.53	3,879	4,621	13,093	26.75	489
2013	152,897.88	29,509	35,155	117,742	27.17	4,334
2014	195,190.86	32,421	38,625	156,566	27.61	5,671
2015	462,311.27	64,076	76,337	385,974	27.97	13,800
2016	260,940.44	28,860	34,382	226,558	28.15	8,048

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 UTILITIES, INC. - GAS DIVISION - CENTRAL - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2017	96,437.67	7,831	9,329	87,108	28.27	3,081
2018	243,625.54	12,376	14,744	228,881	28.00	8,174
2019	744,851.41	13,854	16,505	728,346	26.45	27,537
	7,619,085.45	2,765,511	3,282,203	4,336,882		181,985
	73,949,091.90	31,909,624	32,739,149	41,209,943		3,056,970
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 4.13

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 UTILITIES, INC. - GAS DIVISION - SOUTH - ALLENTOWN UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 2-2020						
NET SALVAGE PERCENT.. 0						
2015	23,465.58	21,477	21,197	2,269	0.42	2,269
	23,465.58	21,477	21,197	2,269		2,269
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - WYOMISSING UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2021						
NET SALVAGE PERCENT.. 0						
2016	61,661.46	42,455	41,453	20,208	1.58	12,790
	61,661.46	42,455	41,453	20,208		12,790
	85,127.04	63,932	62,650	22,477		15,059
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 17.69

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	17,374.10	16,940	16,678	696	0.50	696
2001	28,832.75	26,670	26,257	2,576	1.50	1,717
2002	10,131.48	8,865	8,728	1,404	2.50	562
2003	58,882.74	48,578	47,826	11,057	3.50	3,159
2004	19,545.79	15,148	14,914	4,632	4.50	1,029
2005	12,973.40	9,406	9,260	3,713	5.50	675
2006	15,741.19	10,625	10,461	5,281	6.50	812
2007	98,862.25	61,789	60,833	38,030	7.50	5,071
2008	10,904.48	6,270	6,173	4,732	8.50	557
2009	366,901.89	192,623	189,642	177,260	9.50	18,659
2010	51,285.03	24,360	23,983	27,302	10.50	2,600
2013	49,177.44	15,983	15,736	33,442	13.50	2,477
2014	164,928.32	45,355	44,653	120,275	14.50	8,295
2015	281,316.72	63,296	62,316	219,000	15.50	14,129
2016	365,539.37	63,969	62,979	302,560	16.50	18,337
2017	816,037.98	102,005	100,426	715,612	17.50	40,892
2018	267,729.88	20,080	19,769	247,961	18.50	13,403
2019	690,000.00	17,250	16,983	673,017	19.50	34,514
	3,326,164.81	749,212	737,617	2,588,548		167,584

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2000	47,086.84	45,910	45,739	1,348	0.50	1,348
2001	12,167.72	11,255	11,213	955	1.50	637
2002	57,421.92	50,244	50,056	7,366	2.50	2,946
2003	12,589.63	10,386	10,347	2,242	3.50	641
2004	826.89	641	639	188	4.50	42
2005	1,086.91	788	785	302	5.50	55
2006	1,234.22	833	830	404	6.50	62
2007	1,312.22	820	817	495	7.50	66
2008	24,417.03	14,040	13,988	10,429	8.50	1,227
2010	2,239.24	1,064	1,060	1,179	10.50	112
2011	20,678.25	8,788	8,755	11,923	11.50	1,037
2014	33,759.66	9,284	9,249	24,510	14.50	1,690
2015	35,177.20	7,915	7,885	27,292	15.50	1,761
2016	233,275.70	40,823	40,671	192,605	16.50	11,673

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	400,087.15	50,011	49,824	350,263	17.50	20,015
2018	31,159.18	2,337	2,328	28,831	18.50	1,558
2019	214,000.00	5,350	5,330	208,670	19.50	10,701
	1,128,519.76	260,489	259,516	869,004		55,571

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2000	11,986.96	11,687	11,987			
2001	17,492.16	16,180	16,977	515	1.50	343
2002	2,532.25	2,216	2,325	207	2.50	83
2003	11,966.55	9,872	10,358	1,608	3.50	459
2006	1,393.32	940	986	407	6.50	63
2007	4,828.41	3,018	3,167	1,662	7.50	222
2010	1,926.82	915	960	967	10.50	92
2014	4,225.61	1,162	1,219	3,006	14.50	207
2015	64,028.79	14,406	15,116	48,913	15.50	3,156
2016	22,950.78	4,016	4,214	18,737	16.50	1,136
2017	29,884.80	3,736	3,920	25,965	17.50	1,484
2018	66,716.27	5,004	5,251	61,466	18.50	3,322
2019	147,000.00	3,675	3,856	143,144	19.50	7,341
	386,932.72	76,827	80,336	306,597		17,908
	4,841,617.29	1,086,528	1,077,469	3,764,149		241,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 4.98

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	48,600.31	17,010	36,752	11,848	6.50	1,823
	48,600.31	17,010	36,752	11,848		1,823
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
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	2,360	1,954	5.50	355
2016	42,502.55	14,876	18,084	24,418	6.50	3,757
2017	3,747.59	937	1,139	2,608	7.50	348
	88,906.87	53,670	59,926	28,981		4,460
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,637.58	1,064	1,021	617	3.50	176
2015	7,913.29	3,561	3,417	4,497	5.50	818
2016	5,541.48	1,940	1,861	3,680	6.50	566
2017	8,554.22	2,139	2,052	6,502	7.50	867
2018	2,807.70	421	404	2,404	8.50	283
	26,454.27	9,125	8,755	17,699		2,710
	163,961.45	79,805	105,433	58,528		8,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 5.48

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)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	160,489.64	144,441	144,949	15,540	0.50	15,540
2016	4,339.34	3,038	3,049	1,291	1.50	861
	164,828.98	147,479	147,998	16,831		16,401
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	120,423.88	84,297	120,424			
2017	352,715.90	176,358	303,010	49,706	2.50	19,882
	473,139.78	260,655	423,434	49,706		19,882
	637,968.76	408,134	571,432	66,537		36,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 5.69

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	301,206.64	286,146	251,955	49,252	0.50	49,252
	301,206.64	286,146	251,955	49,252		49,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						16.35

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	115,376.00	8,630	7,211	108,165	6.18	17,502
	115,376.00	8,630	7,211	108,165		17,502
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	287,790.37	63,314	21,187	266,603	5.32	50,113
2019	88,679.37	6,633	2,220	86,460	6.18	13,990
	376,469.74	69,947	23,407	353,063		64,103
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	15,578.12	14,132	11,726	3,852	1.38	2,791
2019	85,742.41	6,414	5,322	80,420	6.18	13,013
	101,320.53	20,546	17,048	84,273		15,804
	593,166.27	99,123	47,666	545,501		97,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 16.42

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	33,995.48	13,374	6,806	27,190	5.40	5,035
2018	1,233,713.14	218,737	111,314	1,122,400	6.96	161,264
2019	1,699,026.84	101,602	51,704	1,647,322	7.85	209,850
	2,966,735.46	333,713	169,824	2,796,911		376,149
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	504,845.70	198,606	4,910	499,936	5.40	92,581
2018	610,772.94	108,290	2,677	608,096	6.96	87,370
2019	1,313,630.62	78,555	1,942	1,311,689	7.85	167,094
	2,429,249.26	385,451	9,529	2,419,720		347,045
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2006	266.43	226	106	160	2.40	67
2009	36,129.79	28,412	13,327	22,803	2.85	8,001
2010	7,237.53	5,521	2,590	4,648	2.95	1,576
2019	1,268,200.21	75,838	35,572	1,232,628	7.85	157,023
	1,311,833.96	109,997	51,595	1,260,239		166,667
	6,707,818.68	829,161	230,948	6,476,870		889,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 13.27

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	716,129.00	33,801	29,827	686,302	10.09	68,018
	716,129.00	33,801	29,827	686,302		68,018
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	301,122.92	42,579	46,425-	347,547	9.10	38,192
2019	551,613.00	26,036	28,387-	580,000	10.09	57,483
	852,735.92	68,615	74,812-	927,548		95,675
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2003	32,961.50	28,769	31,894	1,067	2.40	445
2004	115,723.88	99,013	109,768	5,955	2.62	2,273
2006	150,061.71	123,381	136,783	13,278	2.92	4,547
2019	532,258.00	25,123	27,852	504,406	10.09	49,991
	831,005.09	276,286	306,298	524,707		57,256
	2,399,870.01	378,702	261,313	2,138,557		220,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.7	9.21

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	348,251.12	49,243	41,495-	389,746	9.10	42,829
2019	624,624.00	29,482	24,843-	649,467	10.09	64,367
	972,875.12	78,725	66,338-	1,039,213		107,196
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	280,961.10	39,728	39,792-	320,753	9.10	35,248
2019	481,129.00	22,709	22,746-	503,875	10.09	49,938
	762,090.10	62,437	62,538-	824,628		85,186
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2000	29,952.90	27,509	29,953			
2002	50,865.89	45,220	50,078	787	2.19	359
2005	207,197.89	173,653	192,310	14,887	2.80	5,317
2019	464,247.00	21,912	24,266	439,981	10.09	43,606
	752,263.68	268,294	296,608	455,656		49,282
	2,487,228.90	409,456	167,732	2,319,497		241,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 9.72

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	13,523.53	7,181	9,357	4,167	6.62	629
2016	315,452.44	88,201	114,923	200,529	9.02	22,232
2019	43,757.94	1,842	2,400	41,358	11.38	3,634
	372,733.91	97,224	126,680	246,054		26,495

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 15-L2  
NET SALVAGE PERCENT.. 0

1985	1,681.00	1,618	1,681			
1998	5,329.74	4,526	5,182	148	3.82	39
2004	1,039.01	791	906	133	4.87	27
2011	45,692.42	26,374	30,197	15,495	6.23	2,487
2018	1,422,346.28	177,793	203,567	1,218,779	10.50	116,074
2019	33,708.98	1,419	1,625	32,084	11.38	2,819
	1,509,797.43	212,521	243,158	1,266,639		121,446

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 15-L2  
NET SALVAGE PERCENT.. 0

1993	2,598.75	2,344	2,599			
2000	31,641.44	26,038	31,641			
2001	5,929.67	4,794	5,930			
2002	21,409.22	16,973	21,409			
2003	15,712.49	12,212	15,712			
2004	87,496.27	66,585	87,496			
2005	111,796.09	83,154	111,076	720	4.99	144
2006	20,359.26	14,732	19,679	680	5.16	132
2009	12,954.48	8,420	11,247	1,707	5.65	302
2017	7,097.47	1,451	1,938	5,159	9.72	531
2019	32,526.82	1,369	1,829	30,698	11.38	2,698
	349,521.96	238,072	310,557	38,965		3,807
	2,232,053.30	547,817	680,395	1,551,658		151,748

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 6.80

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)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,768.11	1,370	1,383	385	4.50	86
	1,768.11	1,370	1,383	385		86
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,091.40	2,860	2,877	214	1.50	143
2014	5,589.99	1,537	1,546	4,044	14.50	279
2018	10,273.98	771	776	9,498	18.50	513
	18,955.37	5,168	5,199	13,756		935
	20,723.48	6,538	6,582	14,141		1,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 4.93

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	129,059.40	125,833	125,798	3,262	0.50	3,262
2001	155,343.66	143,693	143,653	11,691	1.50	7,794
2002	160,394.15	140,345	140,306	20,089	2.50	8,036
2003	344,961.13	284,593	284,513	60,448	3.50	17,271
2004	376,497.34	291,785	291,703	84,794	4.50	18,843
2005	585,131.98	424,221	424,102	161,030	5.50	29,278
2006	533,535.20	360,136	360,035	173,500	6.50	26,692
2007	637,237.38	398,273	398,161	239,076	7.50	31,877
2008	236,121.16	135,770	135,732	100,389	8.50	11,810
2009	267,438.49	140,405	140,366	127,073	9.50	13,376
2010	162,964.81	77,408	77,386	85,579	10.50	8,150
2011	451,363.00	191,829	191,775	259,588	11.50	22,573
2012	368,654.37	138,245	138,206	230,448	12.50	18,436
2013	792,113.30	257,437	257,365	534,749	13.50	39,611
2014	476,076.46	130,921	130,884	345,192	14.50	23,806
2015	1,648,297.12	370,867	370,763	1,277,534	15.50	82,422
2016	1,255,504.54	219,713	219,651	1,035,853	16.50	62,779
2017	1,651,077.68	206,385	206,327	1,444,751	17.50	82,557
2018	679,293.19	50,947	50,933	628,361	18.50	33,965
2019	1,157,500.00	28,938	28,930	1,128,570	19.50	57,875
	12,068,564.36	4,117,744	4,116,586	7,951,978		600,413

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2000	222,340.24	216,782	213,565	8,776	0.50	8,776
2001	237,021.51	219,245	215,991	21,030	1.50	14,020
2002	75,121.24	65,731	64,755	10,366	2.50	4,146
2003	110,682.26	91,313	89,958	20,724	3.50	5,921
2004	270,994.91	210,021	206,904	64,091	4.50	14,242
2005	107,276.26	77,775	76,621	30,656	5.50	5,574
2006	272,070.63	183,648	180,922	91,148	6.50	14,023
2007	397,958.98	248,724	245,033	152,926	7.50	20,390
2008	194,881.81	112,057	110,394	84,488	8.50	9,940
2009	386,652.36	202,992	199,979	186,673	9.50	19,650
2010	528,508.76	251,042	247,316	281,193	10.50	26,780
2011	46,412.17	19,725	19,432	26,980	11.50	2,346
2012	106,370.79	39,889	39,297	67,074	12.50	5,366
2013	245,409.98	79,758	78,574	166,836	13.50	12,358

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 UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	495,061.18	136,142	134,121	360,940	14.50	24,892
2015	960,119.93	216,027	212,821	747,299	15.50	48,213
2016	569,090.97	99,591	98,113	470,978	16.50	28,544
2017	514,359.40	64,295	63,341	451,019	17.50	25,773
2018	591,630.19	44,372	43,713	547,917	18.50	29,617
2019	754,000.00	18,850	18,570	735,430	19.50	37,714
	7,085,963.57	2,597,979	2,559,421	4,526,543		358,285

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

2000	179,652.19	175,161	126,070	53,582	0.50	53,582
2001	219,423.39	202,967	146,083	73,340	1.50	48,893
2002	302,797.23	264,948	190,693	112,104	2.50	44,842
2003	431,280.54	355,806	256,087	175,193	3.50	50,055
2004	331,589.75	256,982	184,960	146,630	4.50	32,584
2005	348,565.16	252,710	181,885	166,680	5.50	30,305
2006	299,558.28	202,202	145,533	154,026	6.50	23,696
2007	431,966.80	269,979	194,314	237,652	7.50	31,687
2008	477,194.99	274,387	197,487	279,708	8.50	32,907
2009	190,844.18	100,193	72,113	118,731	9.50	12,498
2010	675,112.97	320,679	230,805	444,308	10.50	42,315
2011	86,555.66	36,786	26,476	60,079	11.50	5,224
2012	140,562.63	52,711	37,938	102,624	12.50	8,210
2013	268,626.03	87,303	62,835	205,791	13.50	15,244
2014	510,814.37	140,474	101,105	409,710	14.50	28,256
2015	362,285.21	81,514	58,669	303,616	15.50	19,588
2016	615,851.16	107,774	77,569	538,282	16.50	32,623
2017	243,698.18	30,462	21,925	221,773	17.50	12,673
2018	405,950.61	30,446	21,913	384,037	18.50	20,759
2019	265,800.00	6,645	4,783	261,017	19.50	13,385
	6,788,129.33	3,250,129	2,339,244	4,448,885		559,326
	25,942,657.26	9,965,852	9,015,251	16,927,406		1,518,024

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.85

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)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	124	115	438	15.50	28
2016	1,085.72	190	177	909	16.50	55
2017	330,397.55	41,300	38,373	292,024	17.50	16,687
2018	98,427.37	7,382	6,859	91,568	18.50	4,950
	430,463.37	48,996	45,524	384,939		21,720
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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2001	3,922.88	3,171	2,919	1,004	4.38	229
2002	937.13	743	684	253	4.57	55
2003	11,698.95	9,092	8,369	3,330	4.73	704
2004	24,230.66	18,440	16,974	7,257	4.87	1,490
2005	7,523.63	5,596	5,151	2,373	4.99	476
2006	16,416.24	11,879	10,934	5,482	5.16	1,062
2007	23,553.77	16,547	15,231	8,323	5.29	1,573
2009	45,270.93	29,426	27,086	18,185	5.65	3,219
2013	12,223.52	5,832	5,368	6,855	7.12	963
2018	219,264.64	27,408	25,229	194,036	10.50	18,480
2019	493,245.02	20,766	19,115	474,130	11.38	41,663
	858,287.37	148,900	137,060	721,227		69,914

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. IOWA 15-L2  
NET SALVAGE PERCENT.. 0

2003	40,354.42	31,363	33,394	6,961	4.73	1,472
2004	106,551.26	81,086	86,337	20,215	4.87	4,151
2007	9,834.26	6,909	7,356	2,478	5.29	468
2008	26,560.47	17,992	19,157	7,403	5.48	1,351
2009	37,226.36	24,197	25,764	11,462	5.65	2,029
2010	9,521.56	5,871	6,251	3,270	5.91	553
2019	379,957.96	15,996	17,032	362,926	11.38	31,892
	610,006.29	183,414	195,291	414,715		41,916

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. IOWA 15-L2  
NET SALVAGE PERCENT.. 0

2001	37,216.94	30,086	6,362	30,855	4.38	7,045
2003	44,008.92	34,204	7,233	36,776	4.73	7,775
2004	76,767.45	58,420	12,354	64,413	4.87	13,226
2005	158,670.30	118,019	24,958	133,713	4.99	26,796
2006	26,322.64	19,047	4,028	22,295	5.16	4,321

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2009	57,747.73	37,536	7,938	49,810	5.65	8,816
2018	909.66	114	24	886	10.50	84
2019	366,644.86	15,436	3,264	363,381	11.38	31,932
	768,288.50	312,862	66,161	702,128		99,995
	2,236,582.16	645,176	398,512	1,838,070		211,825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 9.47

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,293.70	2,800	2,651	642	1.50	428
2012	82,937.84	62,203	58,898	24,040	2.50	9,616
2013	31,838.36	20,695	19,595	12,243	3.50	3,498
	118,069.90	85,698	81,144	36,926		13,542
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	4,804.92	4,084	1,943	2,862	1.50	1,908
2017	713,345.03	178,336	84,859	628,486	7.50	83,798
	718,149.95	182,420	86,802	631,348		85,706
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	40,987.51	38,938	36,176	4,812	0.50	4,812
2014	151.47	83	77	74	4.50	16
2015	28,671.36	12,902	11,987	16,685	5.50	3,034
2017	17,961.49	4,490	4,171	13,790	7.50	1,839
	87,771.83	56,413	52,411	35,361		9,701
	923,991.68	324,531	220,357	703,635		108,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 11.79

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 UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	63,823.07	44,676	63,823			
2010	45,540.21	28,842	43,672	1,868	5.50	340
2011	96,716.37	54,806	82,987	13,730	6.50	2,112
2012	102,456.20	51,228	77,569	24,887	7.50	3,318
2013	51,777.87	22,437	33,974	17,804	8.50	2,095
2014	178,624.07	65,496	99,173	79,451	9.50	8,363
2015	39,471.49	11,841	17,930	21,542	10.50	2,052
2016	31,694.40	7,395	11,197	20,497	11.50	1,782
2017	117,274.53	19,546	29,596	87,678	12.50	7,014
2018	15,290.37	1,529	2,315	12,975	13.50	961
2019	3,795,310.00	126,498	191,542	3,603,768	14.50	248,536
	4,537,978.58	434,294	653,779	3,884,200		276,573

UGI UTILITIES, INC. - GAS DIVISION - NORTH  
SURVIVOR CURVE.. 15-SQUARE  
NET SALVAGE PERCENT.. 0

2007	137,069.69	114,224	116,015	21,055	2.50	8,422
2008	48,106.71	36,882	37,460	10,646	3.50	3,042
2009	72,298.45	50,609	51,402	20,896	4.50	4,644
2010	346,189.24	219,252	222,689	123,500	5.50	22,455
2011	26,672.91	15,115	15,352	11,321	6.50	1,742
2012	6,969.59	3,485	3,540	3,430	7.50	457
2014	262,109.02	96,108	97,615	164,494	9.50	17,315
2016	184,658.73	43,086	43,761	140,897	11.50	12,252
2017	64,069.97	10,679	10,846	53,224	12.50	4,258
2018	1,867.96	187	190	1,678	13.50	124
	1,150,012.27	589,627	598,871	551,141		74,711

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL  
SURVIVOR CURVE.. 15-SQUARE  
NET SALVAGE PERCENT.. 0

2005	660.10	638	619	41	0.50	41
2007	6,481.84	5,402	5,241	1,241	2.50	496
2009	19,072.92	13,351	12,953	6,120	4.50	1,360
2010	46,085.64	29,187	28,316	17,770	5.50	3,231
2011	70,068.25	39,706	38,521	31,547	6.50	4,853
2012	14,758.99	7,379	7,159	7,600	7.50	1,013

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 UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,414.03	885	859	1,555	9.50	164
2015	4,956.48	1,487	1,443	3,514	10.50	335
2016	65,264.82	15,228	14,774	50,491	11.50	4,391
2017	81,790.39	13,632	13,225	68,565	12.50	5,485
2018	4,489.10	449	436	4,054	13.50	300
2019	543,280.00	18,108	17,568	525,712	14.50	36,256
	859,322.56	145,452	141,111	718,212		57,925
	6,547,313.41	1,169,373	1,393,761	5,153,553		409,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 6.25

**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)
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	31,275,000.00	562,950	580,151	30,694,849	27.20	1,128,487
	31,275,000.00	562,950	580,151	30,694,849		1,128,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 3.61

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	18,308	7,047	1.50	4,698
2003	7,182.75	5,926	4,626	2,557	3.50	731
2004	11,896.38	9,220	7,197	4,699	4.50	1,044
2005	39,965.68	28,975	22,618	17,348	5.50	3,154
2006	2,468.81	1,666	1,300	1,169	6.50	180
2007	878.14	549	429	449	7.50	60
2008	572.40	329	257	315	8.50	37
2009	4,753.12	2,495	1,948	2,805	9.50	295
2010	747,318.56	354,976	277,091	470,228	10.50	44,784
2019	1,925,000.00	48,125	37,566	1,887,434	19.50	96,791
	2,765,391.04	475,715	371,340	2,394,051		151,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 5.49

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	13,739.84	12,366	13,740			
2016	18,241.85	12,769	18,242			
2017	14,155.11	7,078	14,155			
2019	2,000,000.00	200,000	547,423	1,452,577	4.50	322,795
	2,046,136.80	232,213	593,560	1,452,577		322,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 15.78

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	19,090	3,135	2.25	1,393
	71,637.08	61,915	68,502	3,135		1,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 1.94

## 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	3,456	313	1.50	209
2002	6,694.08	5,857	5,805	889	2.50	356
2003	22,684.22	18,714	18,548	4,136	3.50	1,182
2004	5,698.56	4,416	4,377	1,322	4.50	294
2007	1,760.05	1,100	1,090	670	7.50	89
	40,606.12	33,574	33,276	7,330		2,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 5.25

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	1,096,132	141,507	0.50	141,507
2016	2,457,142.53	1,720,000	1,692,602	764,541	1.50	509,694
2017	4,328,639.39	2,164,320	2,129,844	2,198,795	2.50	879,518
2018	2,258,693.97	677,608	666,814	1,591,880	3.50	454,823
	10,282,114.44	5,675,803	5,585,392	4,696,722		1,985,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 19.31

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT COSTS - 5 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.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	8,400,000.00	840,000	840,000	7,560,000	4.50	1,680,000
	8,400,000.00	840,000	840,000	7,560,000		1,680,000
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 20.00

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	324,586.33	308,357	303,478	21,108	0.50	21,108
2011	24,265.04	20,625	20,299	3,966	1.50	2,644
2012	2,890,937.57	2,168,203	2,133,895	757,043	2.50	302,817
2013	431,236.80	280,304	275,869	155,368	3.50	44,391
2014	988,604.39	543,732	535,128	453,476	4.50	100,772
2015	1,151,853.19	518,334	510,132	641,721	5.50	116,677
2016	1,180,029.80	413,010	406,475	773,555	6.50	119,008
2017	803,731.20	200,933	197,754	605,977	7.50	80,797
2018	3,415,676.99	512,352	504,245	2,911,432	8.50	342,521
2019	11,200,000.00	560,000	551,139	10,648,861	9.50	1,120,933
	22,410,921.31	5,525,850	5,438,414	16,972,507		2,251,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 10.05

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT 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	789,839	77,950	0.50	77,950
2006	1,660,897.57	1,494,808	1,407,446	253,452	1.50	168,968
2007	3,042,652.35	2,535,533	2,387,347	655,305	2.50	262,122
2008	2,908,998.47	2,230,242	2,099,898	809,100	3.50	231,171
2011	457,198.79	259,081	243,939	213,260	6.50	32,809
2012	533,950.04	266,975	251,372	282,578	7.50	37,677
2013	527,925.94	228,766	215,396	312,530	8.50	36,768
2014	495,556.48	181,706	171,086	324,470	9.50	34,155
2016	1,419,264.44	331,157	311,803	1,107,461	11.50	96,301
2017	76,469,061.83	12,745,099	12,000,228	64,468,834	12.50	5,157,507
2018	171,914.66	17,191	16,186	155,729	13.50	11,535
2019	55,426,026.00	1,847,349	1,739,383	53,686,643	14.50	3,702,527
	143,981,235.83	22,976,773	21,633,923	122,347,313		9,849,490
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 6.84

**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	482,945	91,953	10.30	8,927
1975	7,158.54	5,675	5,987	1,172	10.32	114
1976	1,629.59	1,286	1,357	273	10.33	26
1977	2,106.01	1,655	1,746	360	10.34	35
1978	554.20	433	457	97	10.35	9
1979	6,707.24	5,219	5,506	1,201	10.36	116
1980	28,233.56	21,853	23,054	5,180	10.37	500
1981	44,870.26	34,538	36,437	8,433	10.38	812
1982	427.88	335	353	75	10.37	7
1983	1,273.20	992	1,047	226	10.26	22
1984	1,922.47	1,484	1,566	356	10.41	34
1985	15,545.14	11,926	12,582	2,963	10.39	285
1986	1,122.78	855	902	221	10.42	21
1987	100.24	76	80	20	10.30	2
1989	40,014.11	29,779	31,416	8,598	10.40	827
1990	23,330.17	17,197	18,142	5,188	10.43	497
1992	95,013.29	68,609	72,381	22,632	10.49	2,157
1993	1,839.65	1,320	1,393	447	10.39	43
1994	27,141.96	19,241	20,299	6,843	10.47	654
1995	4,582.00	3,211	3,388	1,194	10.47	114
1996	248.50	172	181	68	10.40	7
1998	683.50	460	485	198	10.45	19
2000	72,144.40	46,988	49,571	22,573	10.44	2,162
2001	73,338.56	46,805	49,378	23,961	10.49	2,284
2002	5,526.75	3,463	3,653	1,874	10.43	180
2003	201.42	123	130	71	10.45	7
2004	1,508.64	900	949	560	10.47	53
2005	4,812.03	2,791	2,944	1,868	10.50	178
2006	458.13	258	272	186	10.48	18
2007	379,291.04	206,258	217,597	161,694	10.49	15,414
2008	444,898.44	232,771	245,568	199,330	10.48	19,020
2009	14,014.85	7,019	7,405	6,610	10.47	631
2010	2,629.36	1,252	1,321	1,308	10.46	125
2011	3,560.30	1,595	1,683	1,877	10.47	179
2012	294.73	123	130	165	10.45	16
2014	5,428.44	1,872	1,975	3,453	10.45	330
2015	44,230.06	13,313	14,045	30,185	10.45	2,889

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						
2016	33,847.95	8,516	8,984	24,864	10.41	2,388
2017	6,680.06	1,296	1,367	5,313	10.39	511
2018	41,704.28	5,296	5,587	36,117	10.31	3,503
	2,013,971.25	1,264,734	1,334,263	679,708		65,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 3.23

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

**UGI UTILITIES, INC. - GAS DIVISION - SOUTH**

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
305.00		206,178.00		206,178.00-
376.00	1,964,552.75	291,808.00		291,808.00-
378.00	136,103.62	125,153.00	30,924.00	94,229.00-
380.00	6,048,284.27	4,358,882.00		4,358,882.00-
381.00	839,723.29			
382.00	289.94	6,395.00		6,395.00-
383.00		793,334.00		793,334.00-
384.00	44.79	4,676.00		4,676.00-
386.30		2,588.00		2,588.00-
390.10		244,059.00		244,059.00-
390.20	229,761.79			
391.10	247,135.79			
392.00	14,163.24		2,963.00	2,963.00
394.00	163,098.57			
396.00	14,277.76			
398.00	2,080.00			
	9,659,515.81	6,033,073.00	33,887.00	5,999,186.00-
2016 TRANSACTION YEAR				
305.00		974,761.00		974,761.00-
376.00	1,701,303.10	326,422.00		326,422.00-
378.00	6,229.79	7,767.00	13,958.00	6,191.00
380.00	6,896,779.86	3,901,271.00		3,901,271.00-
381.00	977,335.91			
382.00	17.24	6,045.00		6,045.00-
383.00		61,658.00		61,658.00-
384.00	14.04	1,162.00		1,162.00-
390.10		216,207.00		216,207.00-
391.10	34,367.33			
391.20	2,725.73			
392.00	67,369.89	13.00-		13.00
394.00	111,607.41			
396.00	273,062.82			
398.00	53,248.23			
	10,124,061.35	5,495,280.00	13,958.00	5,481,322.00-

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
305.00		74,121.00		74,121.00-
376.00	2,541,992.50	666,545.00	9,141.00-	675,686.00-
378.00	106,233.50	231,160.00	17,469.00	213,691.00-
380.00	5,554,399.21	2,807,443.00		2,807,443.00-
381.00	972,012.53			
382.00	24.90	5,151.00		5,151.00-
383.00		3,528,931.00		3,528,931.00-
384.00	12.94	308.00		308.00-
390.10		72,512.00		72,512.00-
391.10	28,523.09			
391.20	8,397.64			
394.00	124,174.53			
397.00	56,157.92			
398.00		26,099.00		26,099.00-
	9,391,928.76	7,412,270.00	8,328.00	7,403,942.00-
2018 TRANSACTION YEAR				
305.00		6.00-		6.00
376.00	3,139,146.73	1,107,253.00	4,146.00-	1,111,399.00-
378.00	23,013.80	168,251.00	37,473.00	130,778.00-
380.00	5,525,493.63	3,085,484.00		3,085,484.00-
381.00	394,422.92			
382.00		254.00		254.00-
383.00		1,353,342.00		1,353,342.00-
384.00		5.00-		5.00
390.10	37,749.37	705.00-		705.00
391.10	152,564.09			
391.20	67,874.16			
394.00	125,968.97			
396.00	805,255.15			
397.00	283,427.93			
398.00	14,386.49	3,075.00		3,075.00-
	10,569,303.24	5,716,943.00	33,327.00	5,683,616.00-

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
305.00		200,000.00		200,000.00-
376.00	2,380,742.00	503,405.00		503,405.00-
378.00	1,462,161.00	618,348.00	184,963.00	433,385.00-
380.00	5,729,462.00	3,943,016.00		3,943,016.00-
381.00	727,988.00	655.00		655.00-
382.00	71,090.00	48,924.00		48,924.00-
383.00	183,718.00	126,435.00		126,435.00-
384.00	19,167.00	13,191.00		13,191.00-
390.10	653,131.00	65,313.00		65,313.00-
391.10	431,826.00			
391.20	75,179.00			
392.00	4,592,281.00	3,705.00	53,584.00	49,879.00
394.00	224,988.00			
396.00	148,000.00		444.00	444.00
397.00	105,387.00			
399.00	16,032.00			
	16,821,152.00	5,522,992.00	238,991.00	5,284,001.00-
TOTAL	56,565,961.16	30,180,558.00	328,491.00	29,852,067.00-

**UGI UTILITIES, INC. - GAS DIVISION - NORTH**

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
376.00	372,682.46	494,682.00		494,682.00-
378.00	309,453.60	408,083.00	30,014.00	378,069.00-
379.00	189,515.29	48,565.00		48,565.00-
380.00	266,843.35	1,414,712.00		1,414,712.00-
381.00	47,846.26			
385.00		10,200.00		10,200.00-
390.00		51,086.00		51,086.00-
391.10	30,325.18			
391.30	92,191.88			
391.40	109,266.00			
392.00	431,346.97		60,474.00	60,474.00
394.00	303,528.56			
	2,152,999.55	2,427,328.00	90,488.00	2,336,840.00-
2016 TRANSACTION YEAR				
376.00	304,177.11	682,142.00		682,142.00-
378.00	71,410.17	42,702.00	13,547.00	29,155.00-
380.00	153,940.54	1,631,415.00		1,631,415.00-
381.00	231,735.10			
385.00		4,524.00		4,524.00-
390.00		7,947.00		7,947.00-
390.10	95,721.07			
391.30	496,052.68			
391.40	29,163.09			
392.00	345,220.22	7,224.00	33,800.01	26,576.01
394.00	150,569.97			
396.00	30,303.72	1,832.00	8,550.00	6,718.00
	1,908,293.67	2,377,786.00	55,897.01	2,321,888.99-

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
375.00		35,280.00		35,280.00-
376.00	796,542.31	939,985.00		939,985.00-
378.00	266,840.79	31,496.00	16,955.00	14,541.00-
380.00	1,405,210.19	1,995,847.00		1,995,847.00-
381.00	1,222,933.25			
385.00		8,027.00		8,027.00-
390.00		5,324.00		5,324.00-
391.10	212,095.70			
391.20	76,819.18			
391.30	162,157.47			
392.00	3,199,391.96	888.00	39,110.01	38,222.01
394.00	270,958.03			
396.00	142,439.97			
397.00	352,524.04			
398.00	75,609.85			
	8,183,522.74	3,016,847.00	56,065.01	2,960,781.99-
2018 TRANSACTION YEAR				
375.00	3,628.88	184.00-		184.00
376.00	3,823,591.02	805,384.00		805,384.00-
378.00	2,539,749.93	172,379.00	129,798.00	42,581.00-
379.00	1,601,657.00			
380.00	997,575.21	1,681,174.00		1,681,174.00-
381.00	357,176.28			
385.00	91,823.12	42.00-		42.00
391.10	290,105.02			
391.30	3,178.26			
392.00	196,490.71	189.00		189.00-
394.00	351,950.52			
396.00	1,031,562.64			
398.00	76.21-			
	11,288,412.38	2,658,900.00	129,798.00	2,529,102.00-

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
376.00	1,596,139.00	222,438.00		222,438.00-
378.00	295,826.00	125,105.00	37,422.00	87,683.00-
380.00	2,460,846.00	1,693,554.00		1,693,554.00-
381.00	312,838.00	282.00		282.00-
390.10	127,001.00	12,700.00		12,700.00-
391.10	19,160.00			
391.30	4,214.00			
391.40	3,295,776.00			
392.00	2,557,088.00	3,855.00	55,722.00	51,867.00
394.00	308,754.00			
396.00	114,000.00		342.00	342.00
397.00	932,920.00			
	12,024,562.00	2,057,934.00	93,486.00	1,964,448.00-
TOTAL	35,557,790.34	12,538,795.00	425,734.02	12,113,060.98-

**UGI UTILITIES, INC. - GAS DIVISION - CENTRAL**

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
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	517,437.66	202,965.00		202,965.00-
378.00	19,914.05	201,835.00	30,014.00	171,821.00-
380.00	100,097.22	376,237.00		376,237.00-
381.00	108,693.93			
382.00	74,149.70	219,447.00		219,447.00-
383.00	62.39	4,193.00		4,193.00-
384.00	231.75	4,856.00		4,856.00-
385.00	9,212.88	3,295.00		3,295.00-
391.10	33,441.24			
391.30	16,570.29			
392.00	181,455.93		42,027.01	42,027.01
395.00	23,494.41			
397.00	10,113.25			
	1,110,353.44	1,086,796.00	72,041.01	1,014,754.99-
2016 TRANSACTION YEAR				
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	405,232.73	185,885.00		185,885.00-
378.00	67,696.07	94,172.00	13,547.00	80,625.00-
380.00	220,547.04	520,361.00		520,361.00-
382.00	118,596.28	357,907.00		357,907.00-
383.00	16.35	304.00		304.00-
384.00	58.18	304.00		304.00-
385.00	627.42			
387.00	1,750.00	1,062.00	400.00	662.00-
390.20		16,917.00		16,917.00-
391.30	566,392.70			
392.00	138,793.33	6,365.01	27,000.00	20,634.99
397.00	21,496.96			
	1,542,436.77	1,186,732.01	40,947.00	1,145,785.01-

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
334.00		2.00		2.00-
352.01		79,852.00		79,852.00-
376.00	538,125.03	171,553.00		171,553.00-
378.00	3,561.34	24,428.00	25,368.00	940.00
380.00	351,624.50	908,568.00		908,568.00-
381.00		2,218.00		2,218.00-
382.00	107,546.31	576,719.00		576,719.00-
383.00	60.86	1,134.00		1,134.00-
384.00	32.34	1,134.00		1,134.00-
385.00	3,929.34	3,950.00		3,950.00-
387.00		7,552.00		7,552.00-
390.20		475.00		475.00-
391.10	46,824.84			
391.20	1,840.43			
391.30	107,239.15			
392.00	2,265,503.40	5,451.99	42,900.00	37,448.01
393.00	628.88			
394.00	61,047.12			
395.00	2,330.29			
396.00	747,423.42	663.00	3,100.00	2,437.00
	4,237,717.25	1,783,699.99	71,368.00	1,712,331.99-
2018 TRANSACTION YEAR				
369.00		1,147.00		1,147.00-
376.00	483,340.23	111,251.00		111,251.00-
378.00	76,883.05	1,434.00-	49,249.00	50,683.00
380.00	230,757.28	950,346.00		950,346.00-
381.00	402.33	3,138.00		3,138.00-
382.00	76,914.85	327,824.00		327,824.00-
383.00	14.70	3,585.00		3,585.00-
384.00	1.19	693.00		693.00-
385.00	13,574.26	25,234.00		25,234.00-
391.10	40,631.94			
392.00	401,062.88			
394.00	25,405.02			
395.00	4,297.81			
396.00	698,701.29			
397.00	44,626.21			
398.00	2,902.37			
	2,099,515.41	1,421,784.00	49,249.00	1,372,535.00-

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
330.00		125,000.00		125,000.00-
376.00	689,433.00	65,280.00		65,280.00-
378.00	501,777.00	212,201.00	63,475.00	148,726.00-
380.00	830,748.00	571,721.00		571,721.00-
381.00	206,591.00	186.00		186.00-
382.00	4,027.00	2,771.00		2,771.00-
390.10	108,001.00	10,801.00		10,801.00-
391.10	20,335.00			
391.20	6,467.00			
391.30	808.00			
391.40	4,077,091.00			
392.00	2,998,414.00	3,718.00	53,768.00	50,050.00
393.00	774.00			
394.00	830,913.00			
396.00	110,000.00		330.00	330.00
397.00	215,187.00			
398.00	12,211.00			
	10,612,777.00	991,678.00	117,573.00	874,105.00-
TOTAL	19,602,799.87	6,470,690.00	351,178.01	6,119,511.99-