

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

UGI GAS EXHIBIT C (HISTORIC)

2021 DEPRECIATION STUDY

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

Witness: John F. Wiedmayer

**Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC**

**UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S
SUPPLEMENT NO. 32**

DOCKET NO. R-2021-3030218

Issued: January 28, 2022

Effective: March 29, 2022

UGI Gas Exhibit C (Historic)
Witness: J. F. Wiedmayer

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2021-3030218

DEPRECIATION STUDY

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

Prepared by:



*Excellence Delivered **As Promised***

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2021-3030218

DEPRECIATION STUDY

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

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



*Excellence Delivered **As Promised***

January 6, 2022

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at September 30, 2021 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

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

JFW:mle

069215.100

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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

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

BASIS OF STUDY

Depreciation

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

Service Life Estimates

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

Remaining Life Annual Accruals

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

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 and 2 presented on pages II-3 through II-7 summarize the results of the depreciation study as of September 30, 2021 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2021, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2017 through 2021.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT	SURVIVOR	ORIGINAL COST (4)	BOOK	FUTURE	CALCULATED	
	YEAR (2)	CURVE (3)		RESERVE (5)	BOOK ACCRUALS (6)	RATE (7)	AMOUNT (8)
GAS PLANT							
PRODUCTION PLANT							
305		FULLY ACCRUED*	0	100,374	(100,374)	-	0
325.2		55 - S0.5	163,100	162,069	1,031	0.02	35
325.4		60 - R1	30,277	29,681	596	0.06	19
328		FULLY ACCRUED	1,263	1,263	0	-	0
329		FULLY ACCRUED	44,785	44,783	2	-	0
330		FULLY ACCRUED	18,209	18,209	0	-	0
331		FULLY ACCRUED	24,441	24,441	0	-	0
332		47 - L0	750,689	724,840	25,849	0.13	1,004
334		24 - O3	89,725	84,547	5,178	0.47	423
335		30 - S0.5	49,604	49,463	141	0.04	19
337		FULLY ACCRUED	11,062	11,062	0	-	0
TOTAL PRODUCTION PLANT			1,183,155	1,250,732	(67,577)	0.13	1,500
STORAGE PLANT							
352.01		FULLY ACCRUED*	0	(51,904)	51,904	-	0
TOTAL STORAGE PLANT			0	(51,904)	51,904	-	0
TRANSMISSION PLANT							
365.2		70 - R4	868,160	525,023	343,137	1.36	11,836
366		30 - R1	162,216	145,020	17,196	0.81	1,309
367		70 - R3	39,074,497	21,426,794	17,647,703	1.18	459,561
369		49 - R2	6,152,338	3,870,923	2,281,415	1.53	93,982
370		23 - R0.5	3,486,136	2,030,369	1,455,767	3.16	110,294
371		35 - R2.5	140,637	128,356	12,281	0.86	1,216
371.1		20 - R3	210,011	147,396	62,615	2.46	5,169
TOTAL TRANSMISSION PLANT			50,093,995	28,273,881	21,820,114	1.36	683,367
DISTRIBUTION PLANT							
374.2		75 - R3	3,544,569	1,334,545	2,210,024	1.31	46,269
375		50 - S0.5	5,554,376	3,158,924	2,395,452	1.62	89,958
376.1		73 - R2.5	637,160,499	175,899,219	461,261,280	1.55	9,880,281
376.2	09-2027	65 - R1	2,188,512	268,125	1,920,387	16.77	366,951
376.3		67 - R3	1,287,145,663	274,291,463	1,012,854,200	1.63	21,004,152
376.5	09-2041	70 - R1	305,458	276,113	29,345	0.94	2,863
376.7		5 - SQ	1,322,088	134,963	1,187,125	19.95	263,806
378		47 - S0	118,827,801	26,330,599	92,497,202	2.83	3,363,066
379		45 - R2	25,635,909	7,762,976	17,872,933	2.51	643,119
380		46 - S1	1,321,300,624	367,843,768	953,456,856	2.51	33,169,118
381		35 - R2	143,350,208	52,248,571	91,101,637	3.16	4,532,034
381.1		17 - S3	23,249,326	18,643,419	4,605,907	3.11	722,009
382		46 - S1	98,342,272	33,970,679	64,371,593	2.40	2,364,599
383		46 - S1	10,606,160	5,524,689	5,081,471	2.04	216,441
384		46 - S1	18,501,668	8,437,825	10,063,843	2.09	386,239
385		45 - R2	39,907,546	16,636,654	23,270,892	2.16	862,083
386.0		46 - S1	68,824	(104,269)	173,093	14.63	10,069
386.1		45 - R2	953,218	648,577	304,641	1.60	15,228
386.2		25 - R3	24,705	24,720	(15)	-	0
387		35 - R2.5	4,871,243	2,825,275	2,045,968	2.17	105,502
387.1		25 - SQ	1,490,664	1,464,426	26,238	0.30	4,400
TOTAL DISTRIBUTION PLANT			3,744,351,333	997,621,261	2,746,730,072	2.08	78,048,187



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT	PROBABLE	SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED	
	RETIREMENT			CURVE	RESERVE	BOOK	ANNUAL ACCRUAL
(1)	YEAR	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS	VARIOUS**	105,260,872	39,865,784	65,395,089	2.78	2,930,792
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	4,461,586	800,633	3,660,953	6.33	282,399
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	200,101	35,807	164,294	9.59	19,183
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	1,019,470	653,878	365,592	20.68	210,800
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	10 - SQ	4,378,298	4,336,112	42,186	-	0
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	2,708,878	666,930	2,041,948	13.67	370,326
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	21,267,604	5,971,127	15,296,477	10.91	2,319,566
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLE	12 - L3	2,642,994	882,856	1,760,138	8.42	222,619
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	4,066,668	1,315,349	2,751,319	8.24	335,152
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	1,931,903	644,625	1,287,278	6.93	133,895
393	STORES EQUIPMENT	20 - SQ	17,606	5,453	12,153	4.96	874
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	33,689,953	11,576,680	22,113,273	5.45	1,834,660
395	LABORATORY EQUIPMENT	20 - SQ	437,779	90,041	347,738	5.05	22,099
396	POWER OPERATED EQUIPMENT	15 - L2	6,570,611	1,924,973	4,645,638	7.49	492,312
397	COMMUNICATION EQUIPMENT	10 - SQ	1,021,736	373,200	648,536	11.23	114,753
398	MISCELLANEOUS EQUIPMENT	15 - SQ	2,355,656	649,081	1,706,575	10.40	244,947
399	OTHER TANGIBLE PROPERTY	5 - SQ	16,032	16,032	0	-	0
TOTAL GENERAL PLANT			192,047,747	69,808,561	122,239,187	4.96	9,534,377
TOTAL DEPRECIABLE GAS PLANT			3,987,676,230	1,096,902,531	2,890,773,700	2.21	88,267,431
NONDEPRECIABLE PLANT							
301	ORGANIZATION		166,478				
302	FRANCHISES AND CONSENTS		193,597				
303	MISCELLANEOUS INTANGIBLE PLANT		289,868				
304.1	LAND AND LAND RIGHTS - LAND		375,198				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS		6,454				
325.1	PRODUCING LANDS		13,029				
325.5	OTHER LAND		1,134				
365.1	LAND		47,323				
374.1	LAND AND LAND RIGHTS - LAND		849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS		7,305,824				
389.1	LAND AND LAND RIGHTS - LAND		10,369,472				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS		1,313				
TOTAL NONDEPRECIABLE PLANT			19,619,037				
TOTAL GAS PLANT			4,007,295,267				



UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
	YEAR (2)					RATE (7)	AMOUNT (8)
OTHER UTILITY PLANT							
COMMON PLANT							
301			138,964				
389.1			6,947,108				
390.1	01-2069	70 - R1	32,616,586	1,929,837	30,686,749	3.01	980,228
390.2				10,628	(10,628)	-	0
391		20 - SQ	4,367,824	780,636	3,587,188	5.35	233,486
391.1		5 - SQ	1,493,560	213,695	1,279,865	24.10	359,879
392.1		7 - L2.5	71,637	71,637	0	-	0
398		10 - SQ	27,967	669	27,298	11.48	3,212
TOTAL COMMON PLANT			45,663,646	3,007,102	35,570,472	4.09	1,576,805
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISIONS - 88.97%			40,626,946	2,675,419	31,647,049		1,402,883
INFORMATION SERVICES (IS)							
391		20 - SQ	36,837	33,595	3,242	4.87	1,793
391.1		5 - SQ	21,905,364	12,938,845	8,966,519	18.81	4,120,085
391.2		SQUARE	13,499,682	1,464,953	12,034,729	11.00	1,485,089
391.3		10 - SQ	45,912,815	18,682,455	27,230,360	8.57	3,934,215
391.4		15 - SQ	138,024,446	39,050,337	98,974,109	6.60	9,108,232
TOTAL INFORMATION SERVICES			219,379,144	72,170,185	147,208,959	8.50	18,649,414
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.68%			201,126,799	66,165,626	134,961,174		17,097,783
READING SERVICE CENTER							
390.1	06-2030	80 - R1.5	2,213,194	1,472,986	740,208	3.93	86,870
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%			206,048	137,135	68,913		8,088
EMPIRE YARD BUILDING							
390.1	12-2047	80 - R1.5	13,889,132	8,071,066	5,818,066	4.18	245,841
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			1,815,310	1,054,888	760,421		32,131
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS			239,732,387	67,649,022	165,778,889		18,460,447
TOTAL PLANT IN SERVICE			4,247,027,654	1,164,551,553	3,056,552,589		106,727,878
AMORTIZATION OF NEGATIVE NET SALVAGE							8,006,504
GRAND TOTAL			4,247,027,654	1,164,551,553	3,056,552,589		114,734,382

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

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



UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GAS PLANT												
PRODUCTION PLANT												
305	0	74,121	0	(6)	0	0	0	0	(115,195)	0	(41,080)	(8,216)
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	0	0	0	0	0	0	0	0	0	0	0
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	2	0	0	0	0	0	0	0	0	2	0
335	0	0	0	0	0	0	0	0	0	0	0	0
337	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	74,123	0	(6)	0	0	0	0	(115,195)	0	(41,078)	(8,216)
STORAGE PLANT												
352.01	0	79,852	0	0	0	0	0	0	0	0	79,852	15,970
TOTAL	0	79,852	0	0	0	0	0	0	0	0	79,852	15,970
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	1,660	1,660	332
369	0	0	0	1,147	0	131	0	0	0	3,386	4,664	933
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	1,147	0	131	0	0	0	5,046	6,324	1,265
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	35,280	0	(184)	0	0	0	0	0	0	35,096	7,019
376.1	9,141	1,068,995	4,146	1,112,569	(23,558)	527,144	0	422,998	0	1,712,927	4,834,362	966,872
376.2	0	361,280	0	545,838	(16,292)	(284,507)	0	529,595	0	92,247	1,228,161	248,891
376.3	0	347,808	0	365,481	0	197,897	0	77,475	0	728,986	1,717,647	343,529
376.5	0	0	0	0	0	0	0	0	0	0	0	0
376.7	0	0	0	0	0	0	0	0	0	0	0	0
378	(59,792)	287,084	(216,520)	339,196	(38,301)	154,135	0	29,723	0	168,692	664,217	129,585
379	0	0	0	0	0	0	0	0	0	15,105	15,105	3,021
380	0	5,711,858	0	5,717,004	0	3,425,191	0	4,911,297	0	4,191,361	23,956,711	4,791,342
381	0	2,218	0	3,138	0	770	0	0	(19,201)	1,237	(11,838)	(2,368)
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	581,870	0	328,078	0	262,633	0	1,144,545	0	224,823	2,541,949	508,390
383	0	3,530,065	0	1,356,927	0	(54,424)	0	2,130	0	269	4,834,967	966,993
384	0	1,442	0	688	0	(2)	0	515,427	0	13,720	531,275	106,255
385	0	11,977	0	25,192	0	4,047	0	0	0	35,290	76,506	15,301
386.0	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	7,552	0	0	0	0	0	0	0	0	7,552	1,510
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(50,651)	11,947,429	(212,374)	9,793,927	(78,151)	4,232,884	0	7,633,190	(19,201)	7,184,657	40,431,710	8,086,340

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GENERAL PLANT												
390.1	0	78,311	0	(705)	0	76,973	0	17,949	0	135	172,663	34,533
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	(2,951)	228	0	7	0	0	(30,492)	0	0	0	(33,208)	(6,642)
392.2	(43,651)	3,374	0	101	0	0	(449,978)	0	(526,894)	0	(1,017,048)	(203,409)
392.3	(18,315)	1,416	0	42	0	0	(64,698)	0	0	0	(81,555)	(16,312)
392.4	(15,974)	1,235	0	37	0	0	(18,471)	0	0	0	(33,174)	(6,635)
392.5	(1,119)	87	0	3	0	0	(127,432)	0	0	0	(128,461)	(25,692)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
395	0	0	0	0	0	0	0	0	0	0	0	0
396	(3,100)	663	0	0	0	0	0	0	0	0	(2,437)	(487)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	26,099	0	3,075	0	652	0	257,300	0	391,820	678,946	135,789
TOTAL	(85,110)	111,413	0	2,559	0	77,625	(691,071)	275,249	(526,894)	391,955	(444,274)	(88,855)
TOTAL GAS PLANT	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	(691,071)	7,908,439	(661,290)	7,581,658	40,032,534	8,006,504
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(135,761)	12,212,817	(212,374)	9,797,627	(78,151)	4,310,640	(691,071)	7,908,439	(661,290)	7,581,658	40,032,534	8,006,504

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

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1849	2,795	2,795				0.0
1857	341	341				0.0
1858	2	2				0.0
1859	148	148				0.0
1862	16	16				0.0
1866	31	31				0.0
1867	90	90				0.0
1868	5	5				0.0
1869	14	14				0.0
1871	2,385	2,385				0.0
1872	116	116				0.0
1873	27	27				0.0
1874	82	82				0.0
1875	395	395				0.0
1876	10,428	10,428				0.0
1878	16	16				0.0
1879	911	911				0.0
1880	229	229				0.0
1881	1,431	1,431				0.0
1882	167	167				0.0
1883	79	79				0.0
1884	970	970				0.0
1885	118	118				0.0
1886	550	550				0.0
1887	1,182	1,182				0.0
1888	4,580	4,580				0.0
1889	1,421	1,421				0.0
1890	1,929	1,929				0.0
1891	1,108	125	983		983	0.0
1892	1,496	1,496			983	0.0
1893	348	239	109		1,092	0.0
1894	2,856	2,678	178		1,270	0.0
1895	2,154	413	1,741		3,011	0.0
1896	1,875	438	1,437		4,448	0.0
1897	5,144	4,104	1,040		5,488	0.0
1898	21,488	20,952	536		6,024	0.0
1899	31,164	11,752	19,412		25,436	0.0
1901	86,902	80,586	6,316		31,752	0.0
1902	20,291	17,480	2,811		34,563	0.0
1903	55,110	49,763	5,347		39,910	0.0
1904	74,347	70,642	3,705		43,615	0.0
1905	60,038	55,508	4,530		48,145	0.0
1906	24,713	18,380	6,333		54,478	0.0
1907	32,852	28,225	4,627		59,105	0.0
1908	54,871	42,758	12,113		71,218	0.0
1909	29,901	24,305	5,596		76,814	0.0

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1910	34,895	22,905	11,990		88,804	0.0
1911	62,100	50,412	11,688		100,492	0.0
1912	50,486	33,061	17,425		117,917	0.0
1913	67,407	63,427	3,980		121,897	0.0
1914	73,947	62,370	11,577		133,474	0.0
1915	62,212	43,220	18,992		152,466	0.0
1916	45,835	31,559	14,276		166,742	0.0
1917	34,230	26,226	8,004		174,746	0.0
1918	31,963	23,972	7,991		182,737	0.0
1919	55,643	33,800	21,843		204,580	0.0
1920	70,553	48,683	21,870		226,450	0.0
1921	118,389	87,026	31,363		257,813	0.0
1922	138,638	85,160	53,478		311,291	0.0
1923	138,273	98,309	39,964		351,255	0.0
1924	456,911	334,926	121,985		473,240	0.0
1925	177,119	131,612	45,507		518,747	0.0
1926	468,959	374,150	94,809		613,556	0.0
1927	246,081	192,999	53,082		666,638	0.0
1928	320,161	271,298	48,863		715,501	0.0
1929	305,321	232,024	73,297		788,798	0.0
1930	554,621	467,773	86,848		875,646	0.0
1931	507,127	428,342	78,785		954,431	0.0
1932	145,566	134,500	11,066		965,497	0.0
1933	168,724	164,139	4,585		970,082	0.0
1934	47,577	43,850	3,727		973,809	0.0
1935	55,325	48,748	6,577		980,386	0.0
1936	60,734	47,666	13,068		993,454	0.0
1937	65,048	58,737	6,311		999,765	0.0
1938	47,027	41,690	5,337		1,005,102	0.0
1939	74,686	58,947	15,739		1,020,841	0.0
1940	99,049	85,026	14,023		1,034,864	0.0
1941	185,961	161,342	24,619		1,059,483	0.0
1942	85,332	78,084	7,248		1,066,731	0.0
1943	33,978	31,055	2,923		1,069,654	0.0
1944	49,080	43,588	5,492		1,075,146	0.0
1945	54,002	50,230	3,772		1,078,918	0.0
1946	533,711	435,277	98,434		1,177,352	0.0
1947	206,553	169,642	36,911		1,214,263	0.0
1948	287,405	225,163	62,242		1,276,505	0.0
1949	671,578	588,708	82,870		1,359,375	0.0
1950	2,327,366	1,887,883	439,483		1,798,858	0.1
1951	721,616	573,651	147,965		1,946,823	0.1
1952	1,871,784	1,530,884	340,900		2,287,723	0.1
1953	1,583,390	1,155,604	427,786		2,715,509	0.1
1954	2,309,264	1,871,743	437,521		3,153,030	0.1
1955	3,265,367	2,723,913	541,454		3,694,484	0.1

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1956	3,090,114	2,269,604		820,510	4,514,994	0.2
1957	5,391,908	4,085,509		1,306,399	5,821,393	0.2
1958	4,158,327	3,095,117		1,063,210	6,884,603	0.2
1959	4,064,503	2,908,221		1,156,282	8,040,885	0.3
1960	5,268,436	3,935,683		1,332,753	9,373,638	0.3
1961	5,480,328	4,121,953		1,358,375	10,732,013	0.4
1962	4,496,506	3,226,215		1,270,291	12,002,304	0.4
1963	6,131,077	4,297,934		1,833,143	13,835,447	0.5
1964	7,510,195	5,115,678		2,394,517	16,229,964	0.6
1965	9,506,777	6,622,723		2,884,054	19,114,018	0.7
1966	9,214,871	6,452,060		2,762,811	21,876,829	0.8
1967	9,404,914	6,545,561		2,859,353	24,736,182	0.9
1968	11,090,061	7,433,581		3,656,480	28,392,662	1.0
1969	11,672,912	7,773,394		3,899,518	32,292,180	1.1
1970	10,688,205	7,160,586		3,527,619	35,819,799	1.2
1971	10,103,471	6,696,760		3,406,711	39,226,510	1.4
1972	11,038,301	7,048,401		3,989,900	43,216,410	1.5
1973	10,121,943	6,701,867		3,420,076	46,636,486	1.6
1974	10,705,879	7,313,726		3,392,153	50,028,639	1.7
1975	9,137,088	6,008,063		3,129,025	53,157,664	1.8
1976	8,767,556	5,723,699		3,043,857	56,201,521	1.9
1977	11,040,132	7,008,736		4,031,396	60,232,917	2.1
1978	10,464,712	6,479,961		3,984,751	64,217,668	2.2
1979	15,636,040	9,473,317		6,162,723	70,380,391	2.4
1980	27,832,782	16,881,827		10,950,955	81,331,346	2.8
1981	27,467,824	16,235,139		11,232,685	92,564,031	3.2
1982	27,153,048	17,153,353		9,999,695	102,563,726	3.5
1983	14,470,638	9,414,317		5,056,321	107,620,047	3.7
1984	18,934,047	12,042,690		6,891,357	114,511,404	4.0
1985	23,040,677	14,597,430		8,443,247	122,954,651	4.3
1986	27,694,018	16,980,794		10,713,224	133,667,875	4.6
1987	31,671,101	19,350,421		12,320,680	145,988,555	5.1
1988	42,353,293	24,845,667		17,507,626	163,496,181	5.7
1989	47,385,552	27,599,685		19,785,867	183,282,048	6.3
1990	50,179,900	28,732,183		21,447,717	204,729,765	7.1
1991	38,919,230	22,119,004		16,800,226	221,529,991	7.7
1992	44,855,102	25,542,682		19,312,420	240,842,411	8.3
1993	33,346,793	18,538,600		14,808,193	255,650,604	8.8
1994	50,939,632	28,083,712		22,855,920	278,506,524	9.6
1995	59,969,823	30,096,602		29,873,221	308,379,745	10.7
1996	62,842,298	29,983,353		32,858,945	341,238,690	11.8
1997	74,592,675	35,018,206		39,574,469	380,813,159	13.2
1998	60,598,489	28,087,204		32,511,285	413,324,444	14.3
1999	47,882,498	21,936,307		25,946,191	439,270,635	15.2
2000	61,312,583	26,046,311		35,266,272	474,536,907	16.4
2001	61,679,674	26,363,962		35,315,712	509,852,619	17.6

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2002	58,676,038	25,133,292	33,542,746		543,395,365	18.8
2003	58,579,200	23,265,504	35,313,696		578,709,061	20.0
2004	77,197,779	31,167,840	46,029,939		624,739,000	21.6
2005	68,735,241	25,272,876	43,462,365		668,201,365	23.1
2006	65,778,373	25,422,105	40,356,268		708,557,633	24.5
2007	65,501,465	22,497,814	43,003,651		751,561,284	26.0
2008	69,123,569	21,722,096	47,401,473		798,962,757	27.6
2009	69,942,207	22,862,720	47,079,487		846,042,244	29.3
2010	61,487,267	17,041,901	44,445,366		890,487,610	30.8
2011	86,761,281	21,466,288	65,294,993		955,782,603	33.1
2012	104,862,158	23,157,307	81,704,851	1,037,487,454	1,037,487,454	35.9
2013	124,305,653	24,357,221	99,948,432	1,137,435,886	1,137,435,886	39.3
2014	157,427,240	26,787,533	130,639,707	1,268,075,593	1,268,075,593	43.9
2015	183,282,401	27,592,372	155,690,029	1,423,765,622	1,423,765,622	49.3
2016	204,613,786	26,429,809	178,183,977	1,601,949,599	1,601,949,599	55.4
2017	205,055,112	21,633,597	183,421,515	1,785,371,114	1,785,371,114	61.8
2018	298,089,400	25,409,474	272,679,926	2,058,051,040	2,058,051,040	71.2
2019	274,645,343	18,741,206	255,904,137	2,313,955,177	2,313,955,177	80.0
2020	280,200,717	13,382,864	266,817,853	2,580,773,030	2,580,773,030	89.3
2021	314,597,952	4,567,688	310,030,264	2,890,803,294	2,890,803,294	100.0
TOTAL	3,987,676,225	1,096,872,931	2,890,803,294			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2003	7,183	5,587		1,596	1,596	0.0
2004	38,772	35,629		3,143	4,739	0.0
2005	39,966	27,725		12,241	16,980	0.0
2006	2,469	1,609		860	17,840	0.1
2007	878	536		342	18,182	0.1
2008	23,109	22,861		248	18,430	0.1
2009	4,753	2,498		2,255	20,685	0.1
2010	747,319	361,325		385,994	406,679	1.1
2014	22,225	22,225			406,679	1.1
2017	51,353	27,861		23,492	430,171	1.2
2018	88,618	37,395		51,223	481,394	1.4
2019	33,840,603	2,298,112		31,542,491	32,023,885	90.0
2020	1,962,770	77,909		1,884,861	33,908,746	95.3
2021	1,747,559	75,202		1,672,357	35,581,103	100.0
TOTAL	38,577,577	2,996,474		35,581,103		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2000	802,206	802,206				0.0
2001	18,800	18,800				0.0
2002	454,353	454,152		201	201	0.0
2003	22,684	20,873		1,811	2,012	0.0
2004	1,408,963	1,408,225		738	2,750	0.0
2005	990,669	990,669			2,750	0.0
2006	4,077,548	4,077,548			2,750	0.0
2007	6,303,993	6,134,444		169,549	172,299	0.1
2008	3,168,505	2,817,392		351,113	523,412	0.4
2009	481,827	481,827			523,412	0.4
2010	324,586	324,586			523,412	0.4
2011	450,138	315,520		134,618	658,030	0.4
2012	3,393,988	2,795,331		598,657	1,256,687	0.9
2013	524,329	369,683		154,646	1,411,333	1.0
2014	1,484,161	906,328		577,833	1,989,166	1.4
2015	732,103	426,317		305,786	2,294,952	1.6
2016	2,349,695	966,885		1,382,810	3,677,762	2.5
2017	81,950,458	26,717,302		55,233,156	58,910,918	40.0
2018	7,140,926	4,304,166		2,836,760	61,747,678	41.9
2019	74,206,213	14,919,604		59,286,609	121,034,287	82.2
2020	15,090,976	2,344,123		12,746,853	133,781,140	90.9
2021	14,002,023	574,204		13,427,819	147,208,959	100.0
TOTAL	219,379,144	72,170,185		147,208,959		

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1974	574,898	492,508		82,390	82,390	11.1
1975	7,159	6,113		1,046	83,436	11.3
1976	1,630	1,386		244	83,680	11.3
1977	2,106	1,785		321	84,001	11.3
1978	554	468		86	84,087	11.4
1979	6,707	5,645		1,062	85,149	11.5
1980	28,234	23,662		4,572	89,721	12.1
1981	44,870	37,442		7,428	97,149	13.1
1982	428	363		65	97,214	13.1
1983	1,273	1,072		201	97,415	13.2
1984	1,922	1,612		310	97,725	13.2
1985	15,545	12,981		2,564	100,289	13.5
1986	1,123	932		191	100,480	13.6
1987	100	82		18	100,498	13.6
1989	40,014	32,511		7,503	108,001	14.6
1990	23,330	18,819		4,511	112,512	15.2
1992	95,013	75,733		19,280	131,792	17.8
1993	1,840	1,455		385	132,177	17.9
1994	27,142	21,263		5,879	138,056	18.7
1995	4,582	3,558		1,024	139,080	18.8
1996	248	191		57	139,137	18.8
1998	684	515		169	139,306	18.8
2000	72,144	53,120		19,024	158,330	21.4
2001	73,339	53,184		20,155	178,485	24.1
2002	5,527	3,946		1,581	180,066	24.3
2003	201	141		60	180,126	24.3
2004	1,509	1,043		466	180,592	24.4
2005	4,812	3,258		1,554	182,146	24.6
2006	458	303		155	182,301	24.6
2007	379,291	244,870		134,421	316,722	42.8
2008	444,898	279,815		165,083	481,805	65.1
2009	14,015	8,539		5,476	487,281	65.8
2010	2,629	1,549		1,080	488,361	66.0
2011	3,560	2,015		1,545	489,906	66.2
2012	295	159		136	490,042	66.2
2014	5,428	2,604		2,824	492,866	66.6
2015	44,230	19,603		24,627	517,493	69.9
2016	33,848	13,610		20,238	537,731	72.6
2017	6,680	2,368		4,312	542,043	73.2
2018	41,704	12,459		29,245	571,288	77.2
2019	106,886	24,930		81,956	653,244	88.3
2021	92,336	5,374		86,962	740,206	100.0
TOTAL	2,213,192	1,472,986		740,206		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1973	7.08	4	7			
1990	260.71	144	257	4	25.65	
1998	3,274.34	1,477	2,638	637	28.58	22
2004	1,098.03	396	707	391	31.04	13
	163,100.33	152,969	162,069	1,031		35
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.5	0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

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

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 328 FIELD MEASURING AND REGULATING STATION STRUCTURES

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 329 OTHER STRUCTURES

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 330 PRODUCING GAS WELLS - WELL CONSTRUCTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
FULLY ACCRUED						
NET SALVAGE PERCENT..	0					
1924	704.67	705	705			
1927	1,923.69	1,924	1,924			
1931	1,001.26	1,001	1,001			
1934	627.61	628	628			
1936	108.46	108	108			
1940	17.42	17	17			
1942	3,414.11	3,414	3,414			
1943	779.98	780	780			
1945	470.98	471	471			
1946	6,271.05	6,271	6,271			
1947	904.72	905	905			
1948	274.43	274	274			
1955	331.39	331	331			
1972	894.00	894	894			
2004	484.83	485	486		1-	
	18,208.60	18,208	18,209		1-	

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 331 PRODUCING GAS WELLS - WELL EQUIPMENT

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

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1940	20,933.33	12,774	20,933			
1941	54,988.08	33,297	54,988			
1942	8,386.40	5,041	8,386			
1943	3,472.45	2,071	3,472			
1944	5,918.84	3,502	5,919			
1945	5,041.98	2,959	5,042			
1946	8,811.89	5,130	8,812			
1947	10,683.12	6,167	10,683			
1948	2,599.34	1,488	2,599			
1949	50,912.72	28,901	50,913			
1950	7,587.88	4,269	7,588			
1951	1,414.44	789	1,414			
1952	2,347.14	1,297	2,347			
1953	485.25	266	485			
1954	7,899.95	4,284	7,900			
1955	7,421.47	3,987	7,421			
1956	7,758.34	4,127	7,758			
1957	11,247.12	5,925	11,247			
1958	19,011.79	9,914	19,012			
1959	5,911.91	3,050	5,912			
1960	9,496.60	4,849	9,478	19	23.00	1
1961	6,128.13	3,095	6,050	79	23.26	3
1962	12,642.83	6,316	12,345	297	23.52	13
1963	10,595.86	5,235	10,232	363	23.78	15
1964	15,728.29	7,680	15,011	717	24.05	30
1965	23,533.62	11,361	22,206	1,327	24.31	55
1966	12,682.25	6,047	11,820	863	24.59	35
1967	21,327.23	10,046	19,636	1,691	24.86	68
1968	24,415.86	11,361	22,206	2,209	25.13	88
1969	23,449.66	10,772	21,055	2,395	25.41	94
1970	9,454.39	4,287	8,379	1,075	25.69	42
1971	20,918.97	9,356	18,287	2,632	25.98	101
1972	26,190.05	11,557	22,590	3,601	26.26	137
1973	25,358.45	11,034	21,567	3,791	26.55	143
1974	4,139.67	1,775	3,469	670	26.85	25
1975	7,177.74	3,033	5,928	1,249	27.14	46
1976	1,091.28	454	887	204	27.44	7
1977	6,710.04	2,750	5,375	1,335	27.74	48
1980	250.51	98	192	59	28.67	2
1982	1,631.45	1,031	1,631			
1983	2,373.67	1,480	2,374			
1985	1,137.79	694	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1987	1,947.22	1,149	1,947			
1988	7.07	4	7			
1993	1,441.13	772	1,441			
1995	797.78	412	798			
1997	1,112.78	551	1,110	3	25.00	
1998	50,846.74	24,615	49,577	1,270	25.04	51
	750,688.82	422,567	724,840	25,849		1,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.7 0.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
1931	204.20	195	204			
1936	120.07	102	120			
1941	517.12	387	517			
1942	63.36	46	63			
1943	66.33	47	66			
1945	162.93	109	163			
1946	149.20	97	149			
1947	66.33	42	66			
1948	377.00	230	377			
1949	71.07	42	71			
1950	309.80	177	310			
1952	5,204.61	2,771	4,860	344	11.22	31
1953	1,807.46	929	1,629	178	11.67	15
1957	286.49	126	221	65	13.44	5
1962	1,101.38	388	681	421	15.54	27
1963	4,056.52	1,362	2,389	1,668	15.94	105
1964	170.93	55	96	74	16.34	5
1965	299.84	91	160	140	16.73	8
1966	50.59	15	26	24	17.12	1
1967	1,350.83	366	642	709	17.49	41
1969	2,210.03	531	931	1,279	18.23	70
1970	303.35	69	121	182	18.58	10
1972	595.45	118	207	388	19.26	20
1973	346.72	64	112	234	19.59	12
1975	403.54	64	112	291	20.21	14
1976	97.38	14	25	73	20.51	4
1978	28.40	3	5	23	21.07	1
1979	1,083.00	120	210	873	21.34	41
1980	339.25	34	60	280	21.59	13
1983	53.86	37	54			
1984	379.02	256	379			
1986	2,651.47	1,751	2,651			
1987	6,747.73	4,423	6,748			
1988	1,817.19	1,181	1,817			
1989	141.62	91	142			
1990	1,111.30	707	1,111			
1992	5,631.37	3,522	5,631			
1993	4,412.23	2,729	4,412			
1994	19,381.40	11,885	19,381			
1995	442.09	268	442			
1996	495.45	297	495			
1997	2,814.04	1,668	2,814			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
2005	37.73	20	38			
2006	8,910.59	4,613	8,911			
2007	11,670.35	5,905	11,670			
2011	1,184.07	530	3,255	2,070-		
	89,724.69	48,477	84,547	5,177		423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 0.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1956	11,947.50	11,948	11,948			
1967	4,088.00	3,826	4,088			
1968	19,012.74	17,587	19,013			
1972	5,152.00	4,535	5,152			
1981	3,694.10	2,869	3,600	95	6.70	14
1988	4,516.83	3,601	4,517			
1991	1,192.55	913	1,147	46	9.34	5
	49,603.72	45,279	49,463	140		19
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 0.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

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

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1883	45.00	45	45			
1897	69.45	69	69			
1903	3,610.27	3,610	3,610			
1904	4,110.54	4,111	4,111			
1909	44.05	44	44			
1911	85.13	85	85			
1913	835.22	835	835			
1914	222.36	222	222			
1915	14.50	14	15			
1916	224.10	223	224			
1917	117.50	117	118			
1918	64.30	64	64			
1927	6,471.58	6,227	6,355	117	2.65	44
1930	1,806.23	1,719	1,754	52	3.38	15
1931	2,041.31	1,935	1,975	67	3.64	18
1932	27,123.22	25,612	26,137	986	3.90	253
1933	2,640.53	2,484	2,535	106	4.16	25
1934	538.99	505	515	24	4.42	5
1935	812.94	758	774	39	4.69	8
1936	12.64	12	12			
1938	203.24	187	191	12	5.51	2
1939	375.47	344	351	24	5.79	4
1940	962.92	879	897	66	6.07	11
1941	6,450.60	5,864	5,984	466	6.37	73
1942	592.71	536	547	46	6.67	7
1943	337.44	304	310	27	6.99	4
1944	60.01	54	55	5	7.31	1
1945	422.25	376	384	39	7.65	5
1946	631.09	559	570	61	8.00	8
1947	3,351.10	2,951	3,011	340	8.36	41
1948	2,508.33	2,195	2,240	268	8.75	31
1949	4,635.54	4,030	4,113	523	9.15	57
1950	1,157.34	999	1,019	138	9.57	14
1951	190.65	163	166	24	10.02	2
1952	4,042.41	3,437	3,507	535	10.48	51
1953	198.20	167	170	28	10.97	3
1954	5,400.53	4,515	4,608	793	11.48	69
1955	14,353.89	11,891	12,135	2,219	12.01	185
1956	8,390.67	6,884	7,025	1,366	12.57	109
1957	78,471.52	63,730	65,036	13,435	13.15	1,022
1958	2,231.51	1,793	1,830	402	13.76	29
1959	3,854.85	3,063	3,126	729	14.38	51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	3,405.26	2,675	2,730	675	15.02	45
1961	11,197.19	8,691	8,869	2,328	15.67	149
1962	2,660.99	2,040	2,082	579	16.33	35
1963	3,222.41	2,439	2,489	733	17.01	43
1964	3,157.03	2,359	2,407	750	17.70	42
1965	5,365.41	3,956	4,037	1,328	18.39	72
1966	6,572.95	4,779	4,877	1,696	19.10	89
1967	36,334.10	26,052	26,586	9,748	19.81	492
1968	22,318.73	15,770	16,093	6,226	20.54	303
1969	3,796.90	2,643	2,697	1,100	21.28	52
1970	12,470.57	8,546	8,721	3,749	22.03	170
1971	18,015.96	12,153	12,402	5,614	22.78	246
1972	1,199.64	796	812	387	23.55	16
1973	11,935.28	7,787	7,947	3,989	24.33	164
1974	5,080.37	3,257	3,324	1,757	25.12	70
1975	8,346.12	5,254	5,362	2,984	25.93	115
1976	11,480.98	7,095	7,240	4,241	26.74	159
1977	7,995.15	4,847	4,946	3,049	27.56	111
1978	11,905.30	7,077	7,222	4,683	28.39	165
1979	12,918.41	7,524	7,678	5,240	29.23	179
1980	7,570.24	4,316	4,404	3,166	30.09	105
1981	4,856.13	2,709	2,765	2,092	30.95	68
1982	73,749.17	42,244	43,110	30,639	29.46	1,040
1983	10,050.64	5,649	5,765	4,286	29.99	143
1984	9,041.47	4,950	5,051	3,990	30.99	129
1985	15,250.78	8,184	8,352	6,899	31.52	219
1986	26,754.50	13,960	14,246	12,508	32.53	385
1987	14,112.19	7,158	7,305	6,807	33.52	203
1988	3,342.10	1,657	1,691	1,651	34.07	48
1989	11,301.63	5,436	5,547	5,754	35.07	164
1990	1,090.00	508	518	572	36.07	16
1991	8,000.14	3,611	3,685	4,315	37.07	116
1992	117,309.04	51,569	52,626	64,683	37.61	1,720
1993	25,030.74	10,628	10,846	14,185	38.62	367
1994	12,460.42	5,106	5,211	7,250	39.61	183
1995	6,889.97	2,720	2,776	4,114	40.62	101
1996	12,673.77	4,848	4,947	7,726	41.17	188
1997	12,902.15	4,742	4,839	8,063	42.17	191
1998	66,382.78	23,400	23,880	42,503	43.17	985
1999	16,831.93	5,681	5,797	11,034	44.17	250
2000	2,877.07	928	947	1,930	45.17	43
2001	5,944.43	1,828	1,865	4,079	46.17	88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2002	2,355.47	693	707	1,648	46.73	35
2003	1,306.89	365	372	934	47.72	20
2004	373.65	99	101	273	48.73	6
2007	10,611.38	2,324	2,372	8,240	51.72	159
	868,159.56	514,665	525,023	343,136		11,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.0 1.36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1916	44.03	44	44			
1932	22.41	22	22			
1937	428.90	429	429			
1940	2,662.19	2,662	2,662			
1941	342.66	343	343			
1947	195.14	195	195			
1954	97.16	97	97			
1955	398.72	399	399			
1956	1,082.26	1,082	1,082			
1957	2,295.78	2,296	2,296			
1958	310.18	310	310			
1959	2,058.46	2,058	2,058			
1960	300.33	300	300			
1961	6,541.37	6,541	6,541			
1962	4,353.35	4,314	4,353			
1963	2,282.71	2,237	2,283			
1964	736.08	713	736			
1965	190.55	183	191			
1966	2,343.06	2,218	2,343			
1967	2,250.24	2,107	2,250			
1968	9,977.71	9,243	9,978			
1969	2,151.32	1,971	2,151			
1970	544.69	494	545			
1971	40.03	36	40			
1972	1,214.19	1,076	1,214			
1974	700.59	606	701			
1975	4,750.87	4,059	4,751			
1978	193.66	159	190	4	5.39	1
1979	2,207.46	1,784	2,128	79	5.75	14
1980	2,203.60	1,754	2,092	111	6.12	18
1984	5,281.99	4,437	5,282			
1985	369.17	307	366	3	7.36	
1986	9,821.44	8,054	9,609	213	7.79	27
1987	241.46	195	233	9	8.24	1
1988	1,014.54	809	965	49	8.52	6
1989	31,015.80	24,394	29,103	1,913	8.82	217
1990	44,844.88	34,611	41,292	3,553	9.31	382
1995	601.90	423	505	97	11.24	9
1997	1,215.58	813	970	246	12.13	20
1999	1,575.63	1,000	1,193	383	12.96	30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	946	1,129	631	15.07	42
2019	11,416.29	1,372	1,637	9,779	18.29	535
2020	138.01	11	13	125	17.48	7
	162,216.47	127,104	145,020	17,196		1,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.1	0.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1901	71,233.81	71,234	71,234			
1903	24,056.23	24,056	24,056			
1904	33,197.34	32,979	33,197			
1905	1,964.62	1,951	1,965			
1907	2,420.69	2,389	2,421			
1908	8,730.25	8,586	8,730			
1911	749.15	729	749			
1914	1,738.46	1,674	1,738			
1916	77.22	74	77			
1923	35.55	33	36			
1926	1,356.81	1,247	1,357			
1927	46,464.38	42,541	46,464			
1928	2,171.63	1,981	2,172			
1929	180.25	164	180			
1930	27,529.19	24,898	27,529			
1931	2,522.76	2,272	2,523			
1932	296.56	266	297			
1933	122,819.26	109,678	122,819			
1934	4,897.35	4,354	4,897			
1935	10,855.44	9,607	10,855			
1936	1,410.95	1,243	1,411			
1937	16,622.35	14,571	16,622			
1938	2,388.88	2,084	2,389			
1939	2,797.65	2,428	2,798			
1940	797.65	688	798			
1941	11,364.66	9,756	11,365			
1942	11,633.51	9,930	11,634			
1943	1,215.69	1,031	1,216			
1944	5,838.88	4,924	5,834	5	10.97	
1945	48.34	41	48			
1946	1,498.10	1,247	1,477	21	11.74	2
1947	4,905.03	4,054	4,803	102	12.15	8
1948	24,941.60	20,466	24,246	695	12.56	55
1949	98,837.20	80,496	95,365	3,472	12.99	267
1950	28,199.11	22,789	26,998	1,201	13.43	89
1951	2,735.68	2,193	2,598	138	13.89	10
1952	202,177.37	160,703	190,387	11,790	14.36	821
1953	22,207.66	17,500	20,733	1,475	14.84	99
1954	200,020.82	156,188	185,038	14,983	15.34	977
1955	798,248.09	617,501	731,563	66,685	15.85	4,207
1956	81,749.31	62,631	74,200	7,549	16.37	461
1957	1,473,781.22	1,117,760	1,324,227	149,554	16.91	8,844

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1958	311,182.44	233,564	276,707	34,476	17.46	1,975
1959	299,804.72	222,584	263,699	36,106	18.03	2,003
1960	613,382.05	450,400	533,596	79,786	18.60	4,290
1961	674,919.59	489,897	580,388	94,531	19.19	4,926
1962	47,891.52	34,352	40,697	7,194	19.79	364
1963	190,718.09	135,110	160,067	30,651	20.41	1,502
1964	122,060.87	85,390	101,163	20,898	21.03	994
1965	290,969.66	200,894	238,002	52,968	21.67	2,444
1966	701,420.51	477,766	566,016	135,404	22.32	6,066
1967	720,897.81	484,234	573,679	147,219	22.98	6,406
1968	215,827.53	142,908	169,305	46,522	23.65	1,967
1969	370,389.64	241,653	286,290	84,100	24.33	3,457
1970	640,788.57	411,752	487,809	152,980	25.02	6,114
1971	875,035.93	553,521	655,765	219,271	25.72	8,525
1972	453,960.20	282,558	334,751	119,210	26.43	4,510
1973	966,619.22	591,851	701,175	265,445	27.14	9,781
1974	373,697.43	224,914	266,459	107,238	27.87	3,848
1975	486,480.16	287,651	340,784	145,696	28.61	5,092
1976	297,117.41	172,539	204,410	92,708	29.35	3,159
1977	137,471.87	78,340	92,811	44,661	30.11	1,483
1978	136,380.55	76,237	90,319	46,061	30.87	1,492
1979	287,058.05	157,308	186,365	100,693	31.64	3,182
1980	501,981.46	269,494	319,274	182,708	32.42	5,636
1981	243,613.68	128,070	151,726	91,887	33.20	2,768
1982	283,711.51	160,240	189,839	93,873	30.43	3,085
1983	319,398.12	177,074	209,782	109,616	30.94	3,543
1984	524,887.81	283,439	335,794	189,093	31.94	5,920
1985	749,802.45	396,795	470,089	279,714	32.47	8,615
1986	455,843.70	236,264	279,905	175,938	32.99	5,333
1987	565,064.08	284,623	337,197	227,867	33.99	6,704
1988	414,536.27	204,118	241,822	172,715	34.53	5,002
1989	491,903.15	236,605	280,309	211,594	35.07	6,033
1990	207,476.32	96,725	114,592	92,885	36.07	2,575
1991	360,151.18	163,653	193,882	166,269	36.62	4,540
1992	2,298,208.76	1,010,293	1,196,909	1,101,300	37.61	29,282
1993	1,177,930.89	503,565	596,581	581,350	38.17	15,231
1994	1,136,543.85	471,893	559,059	577,485	38.73	14,911
1995	971,986.45	388,989	460,841	511,145	39.72	12,869
1996	571,723.50	221,600	262,533	309,191	40.29	7,674
1997	818,847.73	304,939	361,266	457,582	41.29	11,082
1998	2,005,922.41	721,330	854,570	1,151,352	41.86	27,505
1999	1,775,496.88	611,126	724,010	1,051,487	42.86	24,533

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2000	1,018,766.50	337,314	399,621	619,146	43.44	14,253
2001	2,255,155.44	716,688	849,071	1,406,084	44.01	31,949
2002	827,071.64	249,941	296,109	530,963	45.02	11,794
2003	1,841,712.23	531,518	629,697	1,212,015	45.60	26,579
2004	339,445.60	92,669	109,786	229,659	46.60	4,928
2005	46,687.55	12,092	14,326	32,362	47.20	686
2006	317,437.09	77,264	91,536	225,901	48.19	4,688
2007	479,147.65	109,773	130,050	349,098	48.79	7,155
2008	171,988.56	36,685	43,461	128,527	49.79	2,581
2009	12,014.64	2,389	2,830	9,184	50.39	182
2010	222,615.19	40,694	48,211	174,404	51.40	3,393
2011	140,623.77	23,625	27,989	112,635	52.00	2,166
2012	28,451.16	4,325	5,124	23,327	53.00	440
2013	2,361,672.12	323,077	382,754	1,978,918	53.61	36,913
2014	9,397.12	1,135	1,345	8,052	54.61	147
2021	556,489.83	4,730	5,604	550,886	58.32	9,446
	39,074,496.81	18,121,114	21,426,794	17,647,702		459,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.4	1.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	61	63			
1939	130.20	124	130			
1940	199.99	190	200			
1941	188.95	178	189			
1943	115.52	108	116			
1944	207.70	192	208			
1945	83.77	77	84			
1946	174.42	159	174			
1947	163.63	149	164			
1948	277.29	250	277			
1949	89.09	80	89			
1951	7.97	7	8			
1953	18.79	16	19			
1954	5,944.35	5,145	5,944			
1955	8,508.82	7,311	8,509			
1956	7,542.08	6,432	7,542			
1957	39,702.37	33,609	39,702			
1958	13,574.54	11,403	13,575			
1959	6,469.06	5,390	6,460	9	8.17	1
1960	9,801.88	8,100	9,708	93	8.51	11
1961	24,067.26	19,720	23,636	431	8.85	49
1962	5,498.45	4,466	5,353	146	9.20	16
1963	12,455.03	10,022	12,012	443	9.57	46
1964	5,203.12	4,148	4,972	231	9.94	23
1965	19,172.75	15,135	18,140	1,032	10.32	100
1966	16,408.17	12,818	15,363	1,045	10.72	97
1967	43,116.46	33,332	39,951	3,166	11.12	285
1968	18,626.28	14,240	17,068	1,559	11.54	135
1969	18,055.59	13,649	16,359	1,696	11.96	142
1970	32,278.33	24,110	28,898	3,381	12.40	273
1971	15,250.12	11,248	13,482	1,769	12.86	138
1972	26,308.31	19,157	22,961	3,347	13.32	251
1973	26,694.33	19,182	22,991	3,703	13.79	269
1974	12,036.90	8,529	10,223	1,814	14.28	127
1975	18,632.52	13,012	15,596	3,037	14.78	205
1976	30,467.80	20,961	25,123	5,345	15.29	350
1977	138,678.97	93,905	112,552	26,127	15.82	1,652
1978	14,832.80	9,880	11,842	2,991	16.36	183
1979	22,161.07	14,518	17,401	4,760	16.90	282
1980	41,008.38	26,396	31,637	9,371	17.46	537

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1981	13,577.55	8,579	10,283	3,295	18.04	183
1982	82,437.31	57,962	69,472	12,966	16.68	777
1983	156,845.27	108,694	130,277	26,568	17.06	1,557
1984	24,048.18	16,413	19,672	4,376	17.45	251
1985	50,677.87	33,853	40,575	10,103	18.14	557
1986	86,879.75	57,063	68,394	18,486	18.55	997
1987	86,985.91	56,123	67,267	19,719	18.97	1,039
1988	52,185.49	32,866	39,392	12,793	19.69	650
1989	411,643.09	254,190	304,665	106,978	20.13	5,314
1990	41,658.60	25,195	30,198	11,461	20.58	557
1991	297,917.74	176,278	211,282	86,636	21.05	4,116
1992	147,610.27	84,905	101,765	45,846	21.78	2,105
1993	264,883.76	148,706	178,235	86,649	22.26	3,893
1994	163,266.69	89,340	107,080	56,186	22.75	2,470
1995	349,935.44	186,376	223,385	126,551	23.25	5,443
1996	117,235.62	60,388	72,379	44,856	24.00	1,869
1997	215,121.50	107,518	128,868	86,254	24.52	3,518
1998	739,635.18	358,057	429,157	310,479	25.04	12,399
1999	555,284.44	259,873	311,476	243,808	25.58	9,531
2000	30,572.58	13,804	16,545	14,028	26.12	537
2001	311,654.86	135,445	162,340	149,314	26.67	5,599
2002	420,021.01	175,275	210,079	209,942	27.23	7,710
2003	302,736.01	120,973	144,995	157,741	27.80	5,674
2004	113,854.85	43,436	52,061	61,794	28.37	2,178
2005	92,462.88	33,564	40,229	52,234	28.95	1,804
2006	61,754.44	21,250	25,470	36,285	29.55	1,228
2007	43,243.40	14,106	16,907	26,336	29.95	879
2008	249,781.89	76,533	91,730	158,052	30.56	5,172
2012	19,034.42	4,304	5,159	13,876	32.52	427
2013	11,199.27	2,294	2,750	8,450	33.00	256
2021	3,931.62	61	73	3,859	32.07	120
	6,152,337.72	3,230,877	3,870,923	2,281,415		93,982

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1956	5,466.25	5,466	5,466			
1966	7,727.57	7,728	7,728			
1967	1,743.15	1,743	1,743			
1968	249.76	250	250			
1969	2,500.34	2,500	2,500			
1973	1,946.45	1,946	1,946			
1980	706.12	641	706			
1983	5,572.11	5,149	5,572			
1984	1,354.71	1,234	1,355			
1985	2,338.50	2,108	2,339			
1986	8,363.40	7,452	8,363			
1987	1,865.01	1,641	1,865			
1988	8,236.27	7,146	8,236			
1989	56,812.32	48,745	56,812			
1990	6,202.17	5,236	6,202			
1991	81,477.96	67,839	81,478			
1992	19,398.63	15,909	19,399			
1993	11,826.34	9,539	11,826			
1994	4,988.84	3,965	4,989			
1995	24,237.82	18,884	23,778	460	7.51	61
1996	53,971.10	41,288	51,989	1,983	7.83	253
1997	2,814.71	2,110	2,657	158	8.18	19
1998	270.53	198	249	21	8.55	2
2000	83,012.05	57,826	72,813	10,199	9.36	1,090
2001	21,876.59	14,845	18,692	3,184	9.71	328
2004	19,336.59	11,979	15,084	4,253	10.75	396
2009	239,511.48	119,756	150,793	88,719	12.50	7,098
2010	493,162.42	233,660	294,217	198,945	12.77	15,579
2011	679,759.29	302,629	381,061	298,698	13.08	22,836
2012	572,350.00	238,155	299,877	272,473	13.33	20,441
2013	629,591.21	242,393	305,214	324,378	13.58	23,886
2014	214,236.53	75,668	95,279	118,958	13.73	8,664
2015	223,230.20	71,389	89,891	133,339	13.83	9,641
	3,486,136.42	1,627,017	2,030,369	1,455,768		110,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 3.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1932	73.41	73	73			
1933	22.79	23	23			
1935	159.65	160	160			
1936	148.67	149	149			
1938	75.60	76	76			
1939	348.00	348	348			
1953	193.45	193	193			
1957	802.14	799	802			
1959	54.05	53	54			
1960	1,630.62	1,589	1,631			
1963	268.78	256	269			
1965	542.39	508	542			
1966	237.71	221	238			
1967	1,610.42	1,486	1,610			
1968	1,046.31	959	1,046			
1969	8,185.23	7,451	8,185			
1970	1,294.81	1,171	1,295			
1971	2,302.48	2,067	2,302			
1972	4,402.26	3,923	4,402			
1973	6,378.34	5,642	6,378			
1974	2,116.13	1,858	2,116			
1975	772.96	673	773			
1976	728.51	629	728	1	4.77	
1977	666.84	571	661	6	5.03	1
1978	2,372.22	2,013	2,330	42	5.30	8
1979	395.78	333	385	10	5.58	2
1980	1,489.70	1,239	1,434	56	5.89	10
1981	1,156.83	952	1,102	55	6.21	9
1982	1,410.00	1,220	1,410			
1983	4,310.08	3,701	4,284	26	6.34	4
1984	3,348.16	2,838	3,285	63	6.75	9
1985	3,634.15	3,051	3,531	103	6.98	15
1986	5,292.73	4,378	5,067	226	7.42	30
1987	1,466.52	1,194	1,382	85	7.87	11
1988	1,617.48	1,295	1,499	119	8.34	14
1989	7,215.84	5,699	6,596	620	8.65	72
1990	11,462.74	8,882	10,280	1,183	9.15	129
1991	14,888.28	11,306	13,086	1,802	9.66	187
1992	14,350.24	10,668	12,347	2,003	10.18	197
1993	10,561.54	7,676	8,884	1,677	10.71	157

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1994	9,905.10	7,054	8,164	1,741	11.11	157
1995	3,879.74	2,694	3,118	762	11.67	65
1996	7,818.56	5,284	6,116	1,703	12.23	139
	140,637.24	112,355	128,356	12,281		1,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 0.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1983	15,664.23	15,664	15,664			
1984	11,125.29	11,125	11,125			
1986	4,384.63	4,385	4,385			
1987	38,021.86	38,022	38,022			
1991	11,962.90	11,712	11,963			
1992	2,199.99	2,129	2,200			
1993	1,383.30	1,329	1,383			
1996	24,385.78	22,635	24,386			
1997	494.25	453	488	6	2.24	3
2015	100,388.74	35,036	37,779	62,610	12.12	5,166
	210,010.97	142,490	147,396	62,615		5,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.1	2.46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1904	298.00	289	298			
1905	222.17	215	222			
1930	410.41	361	410			
1931	548.08	480	548			
1932	10,677.87	9,315	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	106	123	1	10.53	
1936	533.10	456	529	4	10.87	
1937	100.54	85	99	2	11.22	
1938	223.29	189	219	4	11.59	
1939	178.56	150	174	5	11.96	
1940	285.78	239	277	9	12.34	1
1941	249.96	207	240	10	12.74	1
1942	57.82	48	56	2	13.14	
1943	19.44	16	19	1	13.56	
1945	36.92	30	35	2	14.44	
1946	59.80	48	56	4	14.90	
1947	160.11	127	147	13	15.37	1
1948	235.63	186	216	20	15.85	1
1949	51.03	40	46	5	16.35	
1950	2,077.70	1,611	1,869	209	16.85	12
1951	1,726.56	1,327	1,539	187	17.37	11
1952	360.18	274	318	42	17.91	2
1953	287.05	216	251	36	18.45	2
1954	1,145.40	855	992	154	19.01	8
1955	877.98	649	753	125	19.58	6
1956	3,133.21	2,291	2,658	476	20.16	24
1957	1,794.30	1,298	1,506	289	20.75	14
1958	5,277.55	3,775	4,379	898	21.36	42
1959	1,136.57	803	932	205	21.98	9
1960	1,431.64	1,000	1,160	272	22.60	12
1961	1,139.60	786	912	228	23.24	10
1962	1,739.80	1,186	1,376	364	23.89	15
1963	534.64	360	418	117	24.55	5
1964	1,024.78	680	789	236	25.22	9
1965	2,424.42	1,588	1,842	582	25.89	22
1966	1,904.74	1,230	1,427	478	26.58	18
1967	14,200.26	9,035	10,481	3,719	27.28	136
1968	36,083.66	22,622	26,243	9,841	27.98	352
1969	18,362.30	11,336	13,150	5,212	28.70	182
1970	11,282.03	6,856	7,953	3,329	29.42	113

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1971	6,080.40	3,636	4,218	1,862	30.15	62
1972	15,534.05	9,136	10,598	4,936	30.89	160
1973	18,498.57	10,695	12,407	6,092	31.64	193
1974	38,364.70	21,796	25,285	13,080	32.39	404
1975	49,272.90	27,494	31,895	17,378	33.15	524
1976	37,863.68	20,739	24,058	13,805	33.92	407
1977	13,898.67	7,468	8,663	5,235	34.70	151
1978	19,181.60	10,105	11,722	7,459	35.49	210
1979	24,833.70	12,821	14,873	9,961	36.28	275
1980	27,735.34	14,023	16,267	11,468	37.08	309
1981	38,526.40	19,068	22,120	16,406	37.88	433
1982	41,644.61	22,205	25,759	15,886	34.58	459
1983	29,660.39	15,530	18,016	11,645	35.03	332
1984	47,020.30	23,980	27,818	19,202	36.03	533
1985	51,245.11	25,623	29,724	21,521	36.50	590
1986	70,214.20	34,152	39,618	30,596	37.49	816
1987	74,675.20	35,553	41,243	33,432	37.96	881
1988	61,590.79	28,473	33,030	28,561	38.96	733
1989	64,488.00	29,136	33,799	30,689	39.44	778
1990	63,293.80	27,913	32,381	30,913	39.93	774
1991	76,971.45	32,867	38,128	38,844	40.93	949
1992	69,790.71	29,033	33,680	36,111	41.42	872
1993	74,877.76	30,086	34,901	39,976	42.43	942
1994	94,389.03	36,859	42,758	51,631	42.92	1,203
1995	63,758.76	23,992	27,832	35,927	43.92	818
1996	64,141.55	23,386	27,129	37,012	44.43	833
1997	72,745.02	25,490	29,570	43,175	45.43	950
1998	147,067.21	49,768	57,734	89,334	45.94	1,945
1999	227,532.44	73,721	85,520	142,012	46.94	3,025
2000	113,292.57	35,075	40,689	72,604	47.94	1,514
2001	143,018.46	42,505	49,308	93,710	48.47	1,933
2002	79,103.65	22,371	25,952	53,152	49.46	1,075
2003	48,457.78	13,088	15,183	33,275	49.99	666
2004	457,077.76	116,783	135,475	321,603	50.99	6,307
2005	156,879.83	38,059	44,151	112,729	51.52	2,188
2006	18,899.98	4,305	4,994	13,906	52.53	265
2007	23,188.64	4,976	5,772	17,416	53.07	328
2008	111,323.88	22,243	25,803	85,521	54.07	1,582
2009	31,652.25	5,894	6,837	24,815	54.62	454
2010	18,984.06	3,254	3,775	15,209	55.61	273
2011	16,496.41	2,580	2,993	13,503	56.62	238
2012	11,716.78	1,670	1,937	9,779	57.17	171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2013	7,230.17	922	1,070	6,161	58.17	106
2014	96,772.18	10,955	12,708	84,064	58.73	1,431
2015	3,854.69	379	440	3,415	59.72	57
2016	108,433.77	9,065	10,516	97,918	60.29	1,624
2017	1,733.31	119	138	1,595	60.86	26
2018	88,813.28	4,760	5,522	83,291	61.86	1,346
2019	734.26	28	32	702	62.44	11
2020	180,290.57	4,219	4,894	175,396	62.60	2,802
2021	19,208.11	152	176	19,032	62.79	303
	3,544,568.84	1,150,597	1,334,545	2,210,024		46,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 1.31

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1849	2,794.87	2,795	2,795			
1867	72.39	72	72			
1888	4,192.87	4,193	4,193			
1897	178.89	179	179			
1898	159.45	159	159			
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	1,063.58	1,064	1,064			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,537	1,545			
1923	444.90	440	445			
1924	49,481.98	48,581	49,482			
1925	9,550.78	9,310	9,551			
1926	1,437.54	1,391	1,438			
1927	12,634.65	12,142	12,635			
1928	169.18	161	169			
1929	1,786.94	1,693	1,787			
1930	6,130.68	5,767	6,131			
1931	886.67	828	887			
1932	690.68	640	691			
1933	4,845.58	4,460	4,846			
1934	599.15	547	599			
1937	206.12	184	206			
1939	941.28	829	941			
1941	1,497.83	1,298	1,477	21	6.66	3
1942	1,321.59	1,137	1,294	28	7.00	4
1943	3,799.03	3,241	3,687	112	7.34	15
1944	480.46	407	463	17	7.68	2
1945	7,388.06	6,203	7,057	331	8.02	41
1946	24,241.93	20,189	22,968	1,273	8.36	152
1947	1,212.46	1,001	1,139	74	8.70	9
1948	11,813.70	9,675	11,007	807	9.05	89
1949	155,416.10	126,198	143,572	11,844	9.40	1,260

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	253,393	288,278	26,496	9.75	2,718
1951	117,565.93	93,818	106,734	10,832	10.10	1,072
1952	14,011.46	11,083	12,609	1,403	10.45	134
1953	64,035.02	50,191	57,101	6,934	10.81	641
1954	82,747.60	64,262	73,109	9,639	11.17	863
1955	21,708.32	16,702	19,001	2,707	11.53	235
1956	33,265.27	25,355	28,846	4,420	11.89	372
1957	17,019.75	12,847	14,616	2,404	12.26	196
1958	16,398.95	12,257	13,944	2,455	12.63	194
1959	36,119.98	26,729	30,409	5,711	13.00	439
1960	28,812.28	21,102	24,007	4,805	13.38	359
1961	30,404.90	22,037	25,071	5,334	13.76	388
1962	27,753.65	19,905	22,645	5,108	14.14	361
1963	14,913.85	10,583	12,040	2,874	14.52	198
1964	4,880.13	3,425	3,897	984	14.91	66
1965	18,536.25	12,860	14,630	3,906	15.31	255
1966	5,038.93	3,457	3,933	1,106	15.70	70
1967	4,718.58	3,198	3,638	1,080	16.11	67
1968	4,278.86	2,866	3,261	1,018	16.51	62
1969	8,771.59	5,803	6,602	2,170	16.92	128
1970	5,741.53	3,750	4,266	1,475	17.34	85
1971	36,049.81	23,252	26,453	9,597	17.75	541
1973	11,871.49	7,453	8,479	3,392	18.61	182
1974	25,525.37	15,805	17,981	7,544	19.04	396
1975	87,663.74	53,510	60,877	26,787	19.48	1,375
1976	4,598.73	2,766	3,147	1,452	19.93	73
1977	8,040.17	4,763	5,419	2,621	20.38	129
1978	13,389.00	7,811	8,886	4,503	20.83	216
1979	6,024.51	3,459	3,935	2,089	21.29	98
1980	2,625.97	1,483	1,687	939	21.76	43
1981	3,896.41	2,163	2,461	1,436	22.24	65
1982	4,195.18	2,817	3,205	990	19.32	51
1984	107,312.77	69,625	79,210	28,102	20.30	1,384
1985	3,250.91	2,077	2,363	888	20.64	43
1987	11,800.00	7,328	8,337	3,463	21.06	164
1989	18,115.32	10,833	12,324	5,791	21.85	265
1990	3,722.71	2,181	2,481	1,241	22.26	56
1993	4,421.64	2,432	2,767	1,655	23.32	71
1995	3,605.96	1,892	2,152	1,453	24.01	61
1996	28,053.64	14,307	16,277	11,777	24.50	481
1998	37,254.30	17,949	20,420	16,834	25.28	666
1999	24,770.91	11,593	13,189	11,582	25.58	453

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	10,868	12,364	11,596	25.90	448
2001	34,304.98	14,978	17,040	17,265	26.45	653
2002	6,262.15	2,638	3,001	3,261	26.80	122
2003	8,507.00	3,447	3,922	4,585	27.16	169
2004	14,150.50	5,497	6,254	7,897	27.55	287
2005	14,063.28	5,220	5,939	8,125	27.95	291
2006	17,523.06	6,193	7,046	10,477	28.36	369
2007	55,195.64	18,491	21,037	34,159	28.79	1,186
2008	20,558.92	6,521	7,419	13,140	29.06	452
2011	27,987.49	7,198	8,189	19,799	30.32	653
2013	103,921.61	22,260	25,325	78,597	31.18	2,521
2014	188,343.09	36,162	41,140	147,203	31.56	4,664
2019	56,478.77	3,925	4,465	52,013	33.47	1,554
2020	20,252.13	859	977	19,275	33.84	570
2021	8,253.67	119	135	8,118	34.10	238
	2,263,831.38	1,391,218	1,566,816	697,016		31,468

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

1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,122	4,142			
1927	2,693.18	2,588	2,693			
1930	189.29	178	189			
1933	847.72	780	848			
1936	544.45	490	544			
1938	32.84	29	33			
1952	9,309.40	7,364	9,295	15	10.45	1
1956	5,775.22	4,402	5,556	219	11.89	18
1957	65,555.21	49,481	62,454	3,101	12.26	253
1958	3,928.05	2,936	3,706	222	12.63	18
1959	1,740.26	1,288	1,626	115	13.00	9
1960	10,837.04	7,937	10,018	819	13.38	61
1961	15,330.33	11,111	14,024	1,306	13.76	95
1962	44,412.35	31,853	40,204	4,208	14.14	298
1963	61,579.91	43,697	55,153	6,427	14.52	443
1964	33,613.04	23,590	29,775	3,838	14.91	257
1965	24,530.54	17,019	21,481	3,050	15.31	199

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1966	16,505.84	11,323	14,292	2,214	15.70	141
1967	43,814.66	29,698	37,484	6,331	16.11	393
1968	27,948.53	18,720	23,628	4,321	16.51	262
1969	34,014.41	22,504	28,404	5,610	16.92	332
1970	109,477.63	71,511	90,260	19,218	17.34	1,108
1971	28,682.10	18,500	23,350	5,332	17.75	300
1972	14,929.02	9,501	11,992	2,937	18.18	162
1973	43,388.65	27,239	34,380	9,008	18.61	484
1974	6,679.10	4,136	5,220	1,459	19.04	77
1975	2,388.78	1,458	1,840	549	19.48	28
1976	325.75	196	247	78	19.93	4
1977	310.42	184	232	78	20.38	4
1978	5,350.19	3,121	3,939	1,411	20.83	68
1979	1,782.45	1,023	1,291	491	21.29	23
1980	6,278.95	3,546	4,476	1,803	21.76	83
1981	51,214.65	28,434	35,889	15,326	22.24	689
1982	55,560.11	37,309	47,091	8,470	19.32	438
1983	28,861.79	19,112	24,123	4,739	19.64	241
1984	5,806.34	3,767	4,755	1,052	20.30	52
1985	10,388.00	6,636	8,376	2,012	20.64	97
1986	10,162.46	6,422	8,106	2,057	20.68	99
1987	22,171.50	13,769	17,379	4,793	21.06	228
1988	9,500.30	5,792	7,311	2,190	21.45	102
1989	21,764.75	13,015	16,427	5,338	21.85	244
1990	17,697.49	10,369	13,088	4,610	22.26	207
1991	2,527.62	1,449	1,829	699	22.69	31
1992	778.74	439	554	225	22.86	10
1993	14,187.04	7,803	9,849	4,338	23.32	186
1994	30,706.90	16,465	20,782	9,925	23.78	417
1995	14,521.42	7,619	9,617	4,905	24.01	204
1996	64,620.77	32,957	41,598	23,023	24.50	940
1997	90,222.73	44,877	56,643	33,580	24.76	1,356
1998	90,466.61	43,587	55,015	35,452	25.28	1,402
1999	26,987.42	12,630	15,941	11,046	25.58	432
2000	22,242.63	10,089	12,734	9,509	25.90	367
2001	27,792.71	12,134	15,315	12,477	26.45	472
2002	74,704.50	31,466	39,716	34,989	26.80	1,306
2003	35,723.93	14,475	18,270	17,454	27.16	643
2004	12,600.58	4,895	6,178	6,422	27.55	233
2005	1,094.30	406	512	582	27.95	21
2006	2,275.29	804	1,015	1,260	28.36	44
2007	50,329.62	16,860	21,280	29,049	28.79	1,009

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2008	4,380.00	1,389	1,753	2,627	29.06	90
2009	6,511.91	1,937	2,445	4,067	29.52	138
2010	2,023.74	561	708	1,316	29.99	44
2014	1,151,949.73	221,174	279,161	872,789	31.56	27,655
2017	18,705.63	2,256	2,847	15,858	32.81	483
2019	87,261.18	6,065	7,655	79,606	33.47	2,378
2020	35,549.59	1,507	1,902	33,647	33.84	994
	2,728,712.39	1,070,476	1,349,122	1,379,591		48,373

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

1862	16.00	16	16			
1901	123.38	123	123			
1903	2,860.00	2,860	2,860			
1909	2,901.80	2,902	2,902			
1911	7,556.70	7,557	7,557			
1916	161.12	161	161			
1924	266.11	261	266			
1926	212.80	206	213			
1928	13,724.13	13,096	13,724			
1929	894.16	847	894			
1931	38.28	36	38			
1937	572.62	512	573			
1938	4,600.60	4,081	4,601			
1946	12.36	10	12			
1948	432.79	354	433			
1949	6,857.71	5,568	6,858			
1950	1,464.38	1,179	1,464			
1951	23,781.96	18,978	23,782			
1953	8.07	6	8			
1954	1,809.10	1,405	1,809			
1955	0.60			1	11.53	
1956	768.66	586	769			
1957	123.78	93	124			
1958	1,865.14	1,394	1,863	2	12.63	
1960	2,255.90	1,652	2,208	48	13.38	4
1961	2,692.32	1,951	2,608	84	13.76	6
1962	2,889.36	2,072	2,770	120	14.14	8

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1963	2,147.00	1,524	2,037	110	14.52	8
1964	1,552.28	1,089	1,456	97	14.91	7
1965	251.74	175	234	18	15.31	1
1966	898.68	616	823	75	15.70	5
1967	2,957.44	2,005	2,680	277	16.11	17
1968	6,310.72	4,227	5,650	660	16.51	40
1969	8,455.01	5,594	7,478	977	16.92	58
1970	1,245.94	814	1,088	158	17.34	9
1971	15,473.04	9,980	13,340	2,133	17.75	120
1972	1,369.67	872	1,166	204	18.18	11
1973	1,726.18	1,084	1,449	277	18.61	15
1974	486.52	301	402	84	19.04	4
1975	909.12	555	742	167	19.48	9
1976	1,641.93	987	1,319	323	19.93	16
1978	1,522.09	888	1,187	335	20.83	16
1981	1,579.82	877	1,172	408	22.24	18
1985	1,166.22	745	996	170	20.64	8
1986	57,181.74	36,133	48,299	8,883	20.68	430
1987	5,760.94	3,578	4,783	978	21.06	46
1989	3,798.31	2,271	3,036	763	21.85	35
1990	1,768.35	1,036	1,385	384	22.26	17
1991	2,041.00	1,170	1,564	477	22.69	21
1992	2,626.45	1,480	1,978	648	22.86	28
1995	422.40	222	297	126	24.01	5
1996	825.00	421	563	262	24.50	11
1997	2,848.85	1,417	1,894	955	24.76	39
1998	2,075.00	1,000	1,337	738	25.28	29
2003	2,542.54	1,030	1,377	1,166	27.16	43
2005	5,268.60	1,956	2,615	2,654	27.95	95
2006	3,944.55	1,394	1,863	2,081	28.36	73
2007	1,852.48	621	830	1,022	28.79	35
2011	2,856.60	735	982	1,874	30.32	62
2012	17,301.02	4,076	5,448	11,853	30.82	385
2016	21,621.02	3,139	4,196	17,425	32.38	538
2017	68,032.91	8,205	10,968	57,065	32.81	1,739

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2018	210,544.81	20,128	26,905	183,640	33.13	5,543
2020	11,411.86	484	647	10,765	33.84	318
2021	8,525.00	123	164	8,361	34.10	245
	561,832.66	190,858	242,986	318,847		10,117
	5,554,376.43	2,652,552	3,158,923	2,395,454		89,958
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.6	1.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1924	117,709.47	102,713	108,601	9,108	9.30	979
1925	19,822.86	17,232	18,220	1,603	9.54	168
1926	327,554.48	283,626	299,886	27,669	9.79	2,826
1927	31,392.94	27,071	28,623	2,770	10.05	276
1928	128,194.34	110,089	116,400	11,794	10.31	1,144
1929	141,515.81	121,026	127,964	13,552	10.57	1,282
1930	317,573.04	270,417	285,920	31,653	10.84	2,920
1931	182,104.19	154,364	163,213	18,891	11.12	1,699
1932	18,308.89	15,450	16,336	1,973	11.40	173
1933	10,364.50	8,705	9,204	1,160	11.69	99
1934	20,638.67	17,249	18,238	2,401	11.99	200
1935	14,675.65	12,203	12,903	1,773	12.30	144
1936	7,211.17	5,966	6,308	903	12.61	72
1937	10,432.58	8,583	9,075	1,358	12.94	105
1938	7,847.20	6,421	6,789	1,058	13.27	80
1939	20,705.45	16,845	17,811	2,895	13.61	213
1940	20,319.62	16,431	17,373	2,947	13.97	211
1941	31,014.39	24,926	26,355	4,659	14.33	325
1942	29,044.49	23,192	24,522	4,523	14.71	307
1943	4,266.12	3,384	3,578	688	15.10	46
1944	5,530.20	4,356	4,606	924	15.50	60
1945	9,699.44	7,585	8,020	1,680	15.91	106
1946	357,283.69	277,359	293,260	64,024	16.33	3,921
1947	60,291.09	46,440	49,102	11,189	16.77	667
1948	122,822.87	93,850	99,230	23,593	17.22	1,370
1949	137,339.79	104,097	110,065	27,275	17.67	1,544
1950	1,731,633.42	1,301,340	1,375,944	355,689	18.14	19,608
1951	360,256.65	268,316	283,698	76,558	18.63	4,109
1952	668,088.54	493,103	521,372	146,717	19.12	7,673
1953	742,052.55	542,515	573,617	168,436	19.63	8,581
1954	1,390,710.28	1,006,833	1,064,553	326,157	20.15	16,186
1955	1,193,020.29	855,050	904,069	288,951	20.68	13,972
1956	1,779,804.61	1,262,451	1,334,826	444,979	21.22	20,970
1957	1,513,473.00	1,062,125	1,123,015	390,458	21.77	17,936
1958	3,016,196.98	2,093,572	2,213,594	802,603	22.33	35,943
1959	1,811,196.98	1,242,771	1,314,017	497,180	22.91	21,701
1960	2,921,284.43	1,981,274	2,094,858	826,427	23.49	35,182
1961	1,732,095.88	1,160,504	1,227,034	505,062	24.09	20,966
1962	1,887,152.27	1,248,880	1,320,477	566,676	24.69	22,952
1963	2,310,687.20	1,509,549	1,596,089	714,598	25.31	28,234
1964	2,275,704.31	1,467,351	1,551,472	724,232	25.93	27,930
1965	2,879,327.40	1,831,713	1,936,723	942,605	26.56	35,490

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1966	3,012,387.21	1,889,550	1,997,875	1,014,512	27.21	37,285
1967	3,185,324.06	1,969,677	2,082,596	1,102,728	27.86	39,581
1968	3,577,041.94	2,179,563	2,304,514	1,272,528	28.52	44,619
1969	3,953,016.91	2,372,364	2,508,368	1,444,649	29.19	49,491
1970	3,337,246.35	1,971,712	2,084,748	1,252,499	29.87	41,932
1971	3,167,128.09	1,841,717	1,947,300	1,219,828	30.55	39,929
1972	3,071,457.08	1,757,027	1,857,755	1,213,702	31.24	38,851
1973	2,867,355.30	1,612,400	1,704,837	1,162,519	31.95	36,386
1974	3,102,373.68	1,714,806	1,813,113	1,289,260	32.65	39,487
1975	2,235,680.85	1,213,706	1,283,286	952,395	33.37	28,540
1976	1,978,157.46	1,054,121	1,114,552	863,605	34.10	25,326
1977	2,481,264.67	1,297,404	1,371,782	1,109,482	34.83	31,854
1978	2,363,845.04	1,212,369	1,281,872	1,081,973	35.56	30,427
1979	4,441,654.50	2,232,376	2,360,355	2,081,299	36.31	57,320
1980	9,374,077.20	4,615,139	4,879,719	4,494,359	37.06	121,273
1981	6,467,880.77	3,117,001	3,295,694	3,172,186	37.82	83,876
1982	6,939,346.60	3,755,574	3,970,876	2,968,471	33.49	88,638
1983	1,659,533.75	875,238	925,414	734,120	34.50	21,279
1984	2,319,417.02	1,200,298	1,269,109	1,050,308	34.96	30,043
1985	3,040,474.19	1,542,737	1,631,180	1,409,294	35.44	39,766
1986	4,865,928.14	2,400,849	2,538,486	2,327,442	36.45	63,853
1987	2,064,903.15	997,348	1,054,525	1,010,379	36.93	27,359
1988	4,173,377.54	1,971,504	2,084,528	2,088,850	37.42	55,822
1989	3,557,159.82	1,629,891	1,723,330	1,833,829	38.43	47,719
1990	3,312,408.60	1,481,640	1,566,580	1,745,828	38.92	44,857
1991	3,117,134.92	1,359,694	1,437,643	1,679,492	39.43	42,594
1992	2,424,812.39	1,030,060	1,089,112	1,335,700	39.94	33,443
1993	1,063,976.47	436,656	461,689	602,288	40.94	14,711
1994	868,141.87	346,215	366,063	502,079	41.46	12,110
1995	5,076,572.89	1,964,126	2,076,727	2,999,846	41.99	71,442
1996	4,986,565.99	1,856,499	1,962,930	3,023,636	42.99	70,333
1997	1,933,976.91	696,618	736,554	1,197,423	43.52	27,514
1998	2,320,148.63	806,948	853,209	1,466,939	44.07	33,287
1999	1,116,449.00	374,234	395,688	720,761	44.62	16,153
2000	2,569,983.63	823,423	870,629	1,699,355	45.61	37,258
2001	5,871,237.97	1,805,406	1,908,907	3,962,331	46.17	85,820
2002	1,049,992.56	309,118	326,839	723,153	46.73	15,475
2003	3,325,633.23	935,168	988,780	2,336,853	47.29	49,415
2004	1,756,922.59	470,504	497,477	1,259,445	47.86	26,315
2005	1,026,583.17	259,110	273,964	752,619	48.86	15,404
2006	2,690,181.59	642,146	678,959	2,011,222	49.44	40,680
2007	919,241.94	206,646	218,493	700,749	50.01	14,012

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2008	2,253,682.11	474,625	501,835	1,751,848	50.60	34,622
2009	2,519,327.47	494,292	522,629	1,996,698	51.20	38,998
2010	2,201,175.85	399,954	422,883	1,778,293	51.79	34,337
2011	1,839,025.38	307,117	324,724	1,514,302	52.39	28,904
2012	2,622,059.43	398,553	421,401	2,200,658	53.00	41,522
2013	3,404,256.47	465,702	492,400	2,911,856	53.61	54,316
2014	4,919,884.13	601,210	635,677	4,284,208	53.85	79,558
2015	9,557,487.71	1,018,828	1,077,236	8,480,252	54.48	155,658
2016	12,499,633.61	1,141,217	1,206,641	11,292,992	54.74	206,302
2017	23,582,357.84	1,773,393	1,875,059	21,707,299	55.38	391,970
2018	19,152,521.44	1,139,575	1,204,905	17,947,616	55.32	324,433
2019	10,721,564.07	461,027	487,457	10,234,107	55.64	183,934
2020	11,041,371.78	293,700	310,537	10,730,834	54.99	195,142
2021	24,807,546.93	233,191	246,560	24,560,987	52.97	463,677
	294,154,237.62	92,537,893	97,842,962	196,311,276		4,363,222

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

1901	2,788.47	2,636	2,393	395	4.00	99
1903	552.71	519	471	82	4.51	18
1904	358.50	335	304	54	4.76	11
1905	1,658.05	1,545	1,403	255	4.99	51
1906	4,412.89	4,097	3,720	693	5.22	133
1907	11,525.55	10,665	9,682	1,843	5.45	338
1908	23,510.31	21,684	19,686	3,824	5.67	674
1909	467.38	430	390	77	5.89	13
1910	9,231.46	8,459	7,680	1,552	6.11	254
1911	1,085.73	992	901	185	6.32	29
1912	1,092.98	995	903	190	6.54	29
1913	2,417.81	2,194	1,992	426	6.76	63
1914	452.13	409	371	81	6.98	12
1915	192.40	173	157	35	7.20	5
1916	302.63	272	247	56	7.42	8
1917	306.64	275	250	57	7.65	7
1918	1,472.92	1,314	1,193	280	7.88	36
1919	3,179.59	2,826	2,566	614	8.11	76
1920	8,474.93	7,507	6,815	1,660	8.34	199
1921	43,518.50	38,404	34,866	8,653	8.58	1,009

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1922	27,848.23	24,488	22,232	5,616	8.81	637
1923	42,549.44	37,275	33,841	8,709	9.05	962
1924	49,736.78	43,400	39,401	10,335	9.30	1,111
1925	49,311.19	42,867	38,917	10,394	9.54	1,090
1926	13,993.15	12,117	11,001	2,993	9.79	306
1927	37,766.14	32,567	29,566	8,200	10.05	816
1928	10,604.85	9,107	8,268	2,337	10.31	227
1929	2,661.95	2,277	2,067	595	10.57	56
1930	107,397.80	91,450	83,024	24,374	10.84	2,249
1931	237,814.61	201,588	183,015	54,800	11.12	4,928
1932	7,118.00	6,006	5,453	1,665	11.40	146
1933	12,564.08	10,552	9,580	2,984	11.69	255
1934	2,768.95	2,314	2,101	668	11.99	56
1935	3,024.24	2,515	2,283	741	12.30	60
1936	21,819.45	18,050	16,387	5,433	12.61	431
1937	4,389.80	3,612	3,279	1,111	12.94	86
1938	3,643.01	2,981	2,706	937	13.27	71
1939	2,658.83	2,163	1,964	695	13.61	51
1940	12,677.52	10,251	9,307	3,371	13.97	241
1941	6,172.02	4,960	4,503	1,669	14.33	116
1942	5,183.04	4,139	3,758	1,425	14.71	97
1943	1,874.04	1,486	1,349	525	15.10	35
1944	2,366.07	1,864	1,692	674	15.50	43
1945	1,902.91	1,488	1,351	552	15.91	35
1946	74,558.28	57,880	52,547	22,011	16.33	1,348
1947	15,125.48	11,651	10,578	4,548	16.77	271
1948	8,584.41	6,559	5,955	2,630	17.22	153
1949	15,140.94	11,476	10,419	4,722	17.67	267
1950	9,197.22	6,912	6,275	2,922	18.14	161
1951	14,609.87	10,881	9,878	4,731	18.63	254
1952	177,929.36	131,326	119,226	58,703	19.12	3,070
1953	423,593.78	309,689	281,156	142,438	19.63	7,256
1954	7,599.33	5,502	4,995	2,604	20.15	129
1955	105,249.98	75,434	68,484	36,766	20.68	1,778
1956	635,544.43	450,804	409,269	226,276	21.22	10,663
1957	1,599,532.87	1,122,520	1,019,096	580,437	21.77	26,662
1958	178,203.73	123,693	112,296	65,907	22.33	2,952
1959	1,140,921.37	782,855	710,726	430,195	22.91	18,778
1960	637,103.98	432,097	392,285	244,819	23.49	10,422
1961	1,293,682.45	866,767	786,907	506,776	24.09	21,037
1962	1,016,797.69	672,896	610,898	405,900	24.69	16,440
1963	1,797,366.40	1,174,201	1,066,015	731,351	25.31	28,896

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1964	2,991,832.73	1,929,104	1,751,364	1,240,468	25.93	47,839
1965	2,319,604.90	1,475,640	1,339,681	979,924	26.56	36,895
1966	2,082,649.82	1,306,363	1,186,000	896,650	27.21	32,953
1967	2,241,226.72	1,385,885	1,258,195	983,031	27.86	35,285
1968	3,360,582.82	2,047,670	1,859,006	1,501,577	28.52	52,650
1969	3,069,169.92	1,841,932	1,672,224	1,396,946	29.19	47,857
1970	2,484,729.19	1,468,028	1,332,770	1,151,959	29.87	38,566
1971	2,270,265.71	1,320,182	1,198,546	1,071,720	30.55	35,081
1972	3,299,911.31	1,887,714	1,713,788	1,586,124	31.24	50,772
1973	1,216,233.79	683,925	620,911	595,323	31.95	18,633
1974	545,424.93	301,478	273,701	271,724	32.65	8,322
1975	615,365.62	334,070	303,290	312,075	33.37	9,352
1976	409,665.88	218,303	198,189	211,476	34.10	6,202
1977	611,909.55	319,955	290,476	321,434	34.83	9,229
1978	580,670.27	297,814	270,375	310,296	35.56	8,726
1979	1,015,825.10	510,554	463,514	552,311	36.31	15,211
1980	1,099,009.67	541,075	491,223	607,787	37.06	16,400
1981	3,057,727.26	1,473,580	1,337,810	1,719,917	37.82	45,476
1982	4,835,947.84	2,617,215	2,376,076	2,459,872	33.49	73,451
1983	852,250.40	449,477	408,064	444,186	34.50	12,875
1984	1,859,043.37	962,055	873,415	985,628	34.96	28,193
1985	1,834,096.56	930,621	844,877	989,219	35.44	27,912
1986	1,671,956.67	824,943	748,936	923,021	36.45	25,323
1987	2,024,348.41	977,760	887,673	1,136,675	36.93	30,779
1988	1,974,847.41	932,918	846,963	1,127,885	37.42	30,141
1989	1,596,710.86	731,613	664,205	932,506	38.43	24,265
1990	1,292,802.28	578,270	524,991	767,812	38.92	19,728
1991	834,142.30	363,853	330,329	503,813	39.43	12,777
1992	2,819,776.41	1,197,841	1,087,477	1,732,300	39.94	43,373
1993	859,499.04	352,738	320,238	539,261	40.94	13,172
1994	1,535,564.61	612,383	555,961	979,604	41.46	23,628
1995	1,210,666.83	468,407	425,250	785,417	41.99	18,705
1996	8,882,186.50	3,306,838	3,002,160	5,880,027	42.99	136,777
1997	7,744,836.61	2,789,690	2,532,659	5,212,177	43.52	119,765
1998	3,548,192.99	1,234,062	1,120,361	2,427,832	44.07	55,090
1999	442,805.93	148,429	134,753	308,053	44.62	6,904
2000	8,089,316.49	2,591,817	2,353,018	5,736,299	45.61	125,768
2001	2,154,007.46	662,357	601,330	1,552,677	46.17	33,630
2002	5,047,637.11	1,486,024	1,349,108	3,698,529	46.73	79,147
2003	1,733,045.12	487,332	442,431	1,290,614	47.29	27,291
2004	2,013,525.16	539,222	489,540	1,523,985	47.86	31,843
2005	2,724,517.60	687,668	624,309	2,100,209	48.86	42,984

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2006	1,311,491.42	313,053	284,210	1,027,282	49.44	20,778
2007	914,328.73	205,541	186,603	727,725	50.01	14,552
2008	2,763,759.69	582,048	528,420	2,235,339	50.60	44,177
2009	546,971.21	107,316	97,428	449,543	51.20	8,780
2010	2,404,204.56	436,844	396,595	2,007,610	51.79	38,764
2011	1,323,738.90	221,064	200,696	1,123,043	52.39	21,436
2012	2,646,722.59	402,302	365,236	2,281,487	53.00	43,047
2013	4,760,365.28	651,218	591,217	4,169,148	53.61	77,768
2014	15,726,610.10	1,921,792	1,744,726	13,981,884	53.85	259,645
2015	16,766,641.58	1,787,324	1,622,647	15,143,994	54.48	277,973
2016	11,980,343.88	1,093,805	993,026	10,987,318	54.74	200,718
2017	7,151,184.82	537,769	488,221	6,662,964	55.38	120,314
2018	61,152,211.24	3,638,557	3,303,315	57,848,896	55.32	1,045,714
2019	7,638,493.50	328,455	298,193	7,340,301	55.64	131,925
2020	8,966,770.16	238,516	216,540	8,750,230	54.99	159,124
2021	2,993,758.61	28,141	25,548	2,968,210	52.97	56,036
	259,836,714.67	64,698,941	58,737,847	201,098,868		4,247,427

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

1903	542.65	509	543			
1904	278.21	260	278			
1905	17.02	16	17			
1906	175.58	163	176			
1908	16.94	16	17			
1909	59.38	55	59			
1910	474.52	435	475			
1911	4.16	4	4			
1912	75.53	69	76			
1913	941.60	854	942			
1915	258.93	233	259			
1916	85.45	77	85			
1918	100.00	89	100			
1919	146.35	130	146			
1921	55.23	49	55			
1923	9,519.11	8,339	9,369	150	9.05	17
1924	1,060.24	925	1,039	21	9.30	2
1925	6,283.14	5,462	6,137	146	9.54	15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1926	4,581.08	3,967	4,457	124	9.79	13
1927	8,190.86	7,063	7,935	255	10.05	25
1928	26,201.23	22,501	25,280	921	10.31	89
1929	90.09	77	87	4	10.57	
1930	197.44	168	189	9	10.84	1
1931	5.86	5	6			
1932	56,310.34	47,517	53,386	2,924	11.40	256
1933	178.90	150	169	10	11.69	1
1934	13.05	11	12	1	11.99	
1935	88.50	74	83	5	12.30	
1936	602.04	498	560	43	12.61	3
1937	1.18	1	1			
1938	77.09	63	71	6	13.27	
1939	363.86	296	333	31	13.61	2
1940	515.84	417	469	47	13.97	3
1941	420.92	338	380	41	14.33	3
1942	981.97	784	881	101	14.71	7
1944	531.32	419	471	61	15.50	4
1945	861.83	674	757	105	15.91	7
1946	4,405.29	3,420	3,842	563	16.33	34
1947	4,382.05	3,375	3,792	590	16.77	35
1948	2,295.39	1,754	1,971	325	17.22	19
1949	66,832.26	50,656	56,913	9,919	17.67	561
1950	1,039.88	781	877	162	18.14	9
1951	20,244.13	15,078	16,940	3,304	18.63	177
1952	5,378.45	3,970	4,460	918	19.12	48
1953	32,142.85	23,500	26,403	5,740	19.63	292
1954	25,767.89	18,655	20,959	4,809	20.15	239
1955	8,846.48	6,340	7,123	1,723	20.68	83
1956	38,417.33	27,250	30,616	7,801	21.22	368
1957	52,040.85	36,521	41,032	11,009	21.77	506
1958	23,071.09	16,014	17,992	5,079	22.33	227
1959	63,826.65	43,795	49,204	14,622	22.91	638
1960	64,150.35	43,508	48,882	15,268	23.49	650
1961	153,880.45	103,100	115,835	38,046	24.09	1,579
1962	216,120.96	143,025	160,691	55,430	24.69	2,245
1963	473,924.11	309,610	347,852	126,072	25.31	4,981
1964	553,303.76	356,765	400,832	152,472	25.93	5,880
1965	345,464.91	219,771	246,917	98,548	26.56	3,710
1966	751,360.25	471,298	529,512	221,848	27.21	8,153
1967	411,774.32	254,625	286,076	125,699	27.86	4,512
1968	544,218.97	331,604	372,563	171,656	28.52	6,019

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1969	464,854.97	278,978	313,437	151,418	29.19	5,187
1970	355,698.32	210,154	236,112	119,587	29.87	4,004
1971	284,872.26	165,656	186,117	98,755	30.55	3,233
1972	158,749.14	90,812	102,029	56,720	31.24	1,816
1973	328,293.37	184,609	207,412	120,882	31.95	3,783
1974	327,217.29	180,866	203,206	124,011	32.65	3,798
1975	119,056.39	64,633	72,616	46,440	33.37	1,392
1976	264,082.92	140,725	158,107	105,976	34.10	3,108
1977	117,664.69	61,525	69,124	48,540	34.83	1,394
1978	357,847.46	183,533	206,203	151,645	35.56	4,264
1979	163,455.84	82,153	92,300	71,155	36.31	1,960
1980	226,156.73	111,344	125,097	101,060	37.06	2,727
1981	259,508.14	125,062	140,509	118,999	37.82	3,146
1982	245,112.69	132,655	149,040	96,072	33.49	2,869
1983	355,853.12	187,677	210,858	144,995	34.50	4,203
1984	139,458.88	72,170	81,084	58,375	34.96	1,670
1985	405,602.23	205,803	231,223	174,379	35.44	4,920
1986	652,744.34	322,064	361,845	290,900	36.45	7,981
1987	152,641.27	73,726	82,832	69,809	36.93	1,890
1988	173,910.98	82,156	92,304	81,607	37.42	2,181
1989	395,645.14	181,285	203,677	191,968	38.43	4,995
1990	89,268.67	39,930	44,862	44,407	38.92	1,141
1991	536,756.61	234,133	263,053	273,704	39.43	6,942
1992	1,309,325.71	556,202	624,903	684,423	39.94	17,136
1993	701,948.74	288,080	323,663	378,286	40.94	9,240
1995	2,002.38	775	871	1,132	41.99	27
1996	515,042.15	191,750	215,435	299,608	42.99	6,969
1997	771,380.50	277,851	312,171	459,210	43.52	10,552
1998	1,034,222.00	359,702	404,132	630,090	44.07	14,297
1999	389,364.61	130,515	146,636	242,729	44.62	5,440
2000	3,615,397.22	1,158,373	1,301,453	2,313,944	45.61	50,733
2001	449,734.05	138,293	155,375	294,359	46.17	6,376
2002	1,551,586.85	456,787	513,208	1,038,378	46.73	22,221
2003	356,970.29	100,380	112,779	244,192	47.29	5,164
2004	4,260,798.19	1,141,042	1,281,981	2,978,817	47.86	62,240
2005	6,363,029.64	1,606,029	1,804,402	4,558,627	48.86	93,300
2006	2,596,001.70	619,666	696,206	1,899,796	49.44	38,426
2007	1,045,561.02	235,042	264,074	781,487	50.01	15,627
2008	168,541.62	35,495	39,879	128,662	50.60	2,543
2009	3,191,548.84	626,182	703,527	2,488,022	51.20	48,594
2010	953,805.62	173,306	194,712	759,093	51.79	14,657
2011	2,263,978.57	378,084	424,784	1,839,194	52.39	35,106

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2012	504,910.56	76,746	86,226	418,685	53.00	7,900
2013	946,677.52	129,505	145,501	801,176	53.61	14,945
2014	488,857.58	59,738	67,117	421,741	53.85	7,832
2015	2,367,156.30	252,339	283,507	2,083,649	54.48	38,246
2016	9,569,265.35	873,674	981,588	8,587,677	54.74	156,881
2017	7,613,323.66	572,522	643,239	6,970,085	55.38	125,859
2018	5,202,731.21	309,563	347,800	4,854,932	55.32	87,761
2019	4,083,589.38	175,594	197,283	3,886,306	55.64	69,847
2020	10,225,173.01	271,990	305,586	9,919,587	54.99	180,389
2021	69,974.13	658	739	69,235	52.97	1,307
	83,169,545.96	17,194,655	19,318,410	63,851,136		1,269,632
	637,160,498.25	174,431,489	175,899,218	461,261,280		9,880,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1872	70.19	70	70			
1873	2.09	2	2			
1874	80.00	80	80			
1875	395.49	395	395			
1876	93.03	93	93			
1878	13.45	13	13			
1881	925.13	925	925			
1882	85.56	86	86			
1883	34.29	34	34			
1884	969.80	970	970			
1885	115.70	116	116			
1886	549.89	550	550			
1887	1,105.75	1,106	1,106			
1888	139.00	139	139			
1889	1,391.07	1,391	1,391			
1890	1,736.95	1,737	1,737			
1891	1,096.11	1,095	113	983	0.07	983
1893	121.53	120	12	109	0.72	109
1894	198.24	195	20	178	1.04	171
1895	1,935.48	1,895	195	1,740	1.37	1,270
1896	1,594.48	1,553	160	1,434	1.71	839
1897	1,155.05	1,119	115	1,040	2.04	510
1898	589.91	568	59	531	2.37	224
1899	21,507.86	20,628	2,126	19,382	2.66	7,286
1901	6,492.38	6,178	637	5,856	3.15	1,859
1902	3,076.10	2,918	301	2,775	3.34	831
1903	5,567.49	5,268	543	5,025	3.50	1,436
1904	3,174.62	2,997	309	2,866	3.63	790
1905	4,557.58	4,295	443	4,115	3.75	1,097
1906	5,292.68	4,979	513	4,780	3.85	1,242
1907	2,874.11	2,699	278	2,596	3.95	657
1908	8,696.40	8,157	841	7,856	4.03	1,949
1909	5,596.34	5,241	540	5,056	4.12	1,227
1910	10,465.56	9,790	1,009	9,457	4.19	2,257
1911	8,517.05	7,957	820	7,697	4.27	1,803
1912	16,093.21	15,016	1,548	14,546	4.34	3,352
1913	2,054.48	1,915	197	1,857	4.40	422
1914	7,492.64	6,976	719	6,774	4.47	1,515
1915	17,108.58	15,914	1,640	15,468	4.52	3,422
1916	13,616.49	12,653	1,304	12,312	4.58	2,688
1917	8,362.39	7,764	800	7,562	4.63	1,633

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1918	8,062.01	7,478	771	7,291	4.68	1,558
1919	22,853.31	21,178	2,183	20,671	4.73	4,370
1920	22,062.00	20,426	2,105	19,957	4.78	4,175
1921	23,942.14	22,150	2,283	21,659	4.82	4,494
1922	51,085.01	47,225	4,867	46,218	4.86	9,510
1923	32,339.13	29,872	3,079	29,260	4.90	5,971
1924	107,475.23	99,196	10,224	97,252	4.94	19,687
1925	36,868.64	34,007	3,505	33,364	4.97	6,713
1926	70,742.92	65,197	6,719	64,023	5.01	12,779
1927	46,117.97	42,474	4,378	41,740	5.04	8,282
1928	37,339.21	34,365	3,542	33,797	5.07	6,666
1929	65,340.54	60,094	6,194	59,147	5.10	11,597
1930	29,030.39	26,680	2,750	26,281	5.13	5,123
1931	5,361.27	4,924	507	4,854	5.16	941
1932	3,800.37	3,488	359	3,441	5.18	664
1933	187.86	172	18	170	5.21	33
1934	550.57	505	52	499	5.23	95
1935	4,268.84	3,909	403	3,866	5.26	735
1936	7,078.28	6,478	668	6,411	5.28	1,214
1937	3,830.75	3,503	361	3,470	5.30	655
1938	3,376.81	3,086	318	3,059	5.32	575
1939	13,021.51	11,892	1,226	11,796	5.34	2,209
1940	8,011.21	7,310	753	7,258	5.36	1,354
1941	18,910.15	17,243	1,777	17,133	5.38	3,185
1942	673.78	614	63	610	5.40	113
1943	1,255.33	1,143	118	1,138	5.42	210
1944	3,629.16	3,301	340	3,289	5.43	606
1945	407.77	371	38	370	5.45	68
1946	9,975.36	9,060	934	9,042	5.46	1,656
1947	18,280.28	16,587	1,710	16,571	5.48	3,024
1948	32,806.04	29,738	3,065	29,741	5.50	5,407
1949	21,664.54	19,622	2,022	19,642	5.51	3,565
1950	48,354.42	43,758	4,510	43,845	5.52	7,943
1951	48,144.49	43,520	4,485	43,659	5.54	7,881
1952	63,374.13	57,234	5,899	57,475	5.55	10,356
1953	97,351.84	87,834	9,052	88,299	5.56	15,881
1954	56,910.22	51,285	5,286	51,625	5.58	9,252
1955	71,657.90	64,506	6,648	65,010	5.59	11,630
1956	84,054.52	75,584	7,790	76,265	5.60	13,619
1957	89,916.66	80,763	8,324	81,593	5.61	14,544
1958	72,404.37	64,957	6,695	65,710	5.62	11,692

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1959	79,794.48	71,498	7,369	72,426	5.63	12,864
1960	6,343.84	5,677	585	5,759	5.64	1,021
1961	53.38	48	5	48	5.65	8
1962	3,643.02	3,251	335	3,308	5.66	584
1968	316.24	280	29	287	5.72	50
2012	6,038.58	3,729	384	5,654	5.88	962
2015	125.58	66	7	119	5.88	20
2016	9,583.14	4,638	478	9,105	5.86	1,554
2019	395,280.57	118,584	12,222	383,059	5.83	65,705
2020	63,352.19	13,013	1,341	62,011	5.80	10,692
	2,071,992.10	1,599,110	171,723	1,900,269		363,064

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

1903	827.90	783	711	117	3.50	33
1904	1,600.92	1,512	1,373	228	3.63	63
1905	59.45	56	51	9	3.75	2
1906	3,388.02	3,187	2,893	495	3.85	129
1908	45.16	42	38	7	4.03	2
1910	2,040.42	1,909	1,733	307	4.19	73
1911	14,153.98	13,223	12,005	2,149	4.27	503
1912	6,872.13	6,412	5,821	1,051	4.34	242
1923	297.99	275	250	48	4.90	10
1943	508.36	463	420	88	5.42	16
1952	86,725.74	78,323	71,107	15,619	5.55	2,814
	116,520.07	106,185	96,402	20,118		3,887
	2,188,512.17	1,705,295	268,125	1,920,387		366,951

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 16.77

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	23,054.83	14,865	14,975	8,080	23.80	339
1973	52,646.57	33,395	33,642	19,005	24.50	776
1974	12,648.66	7,889	7,947	4,701	25.21	186
1975	50,104.46	30,721	30,948	19,156	25.92	739
1976	530,869.88	319,711	322,074	208,795	26.65	7,835
1977	478,647.82	282,972	285,064	193,584	27.39	7,068
1978	709,716.60	411,742	414,786	294,931	28.13	10,485
1979	560,057.51	318,566	320,921	239,137	28.89	8,278
1980	1,197,733.71	667,689	672,625	525,109	29.65	17,710
1981	1,483,743.75	810,080	816,068	667,675	30.42	21,949
1982	2,099,604.22	1,227,429	1,236,503	863,102	28.07	30,748
1983	2,485,646.00	1,425,767	1,436,307	1,049,339	28.62	36,665
1984	3,426,270.64	1,927,277	1,941,524	1,484,746	29.17	50,900
1985	3,562,467.41	1,950,451	1,964,869	1,597,598	30.17	52,953
1986	4,515,518.93	2,420,318	2,438,210	2,077,309	30.73	67,599
1987	7,776,997.39	4,078,257	4,108,405	3,668,592	31.29	117,245
1988	11,005,942.32	5,641,646	5,683,351	5,322,591	31.86	167,062
1989	13,440,287.56	6,682,511	6,731,911	6,708,377	32.86	204,150
1990	15,159,126.58	7,353,692	7,408,053	7,751,073	33.44	231,790
1991	9,128,591.13	4,315,998	4,347,904	4,780,688	34.01	140,567
1992	7,152,846.80	3,270,282	3,294,457	3,858,390	35.02	110,177
1993	5,291,217.42	2,352,475	2,369,865	2,921,352	35.60	82,060
1994	9,541,465.74	4,120,005	4,150,462	5,391,004	36.19	148,964
1995	15,396,617.47	6,404,993	6,452,341	8,944,276	37.20	240,438
1996	9,403,104.70	3,788,511	3,816,517	5,586,588	37.79	147,832
1997	14,205,842.65	5,499,082	5,539,733	8,666,109	38.79	223,411
1998	10,002,738.94	3,737,023	3,764,649	6,238,090	39.40	158,327
1999	10,572,365.38	3,806,052	3,834,188	6,738,178	40.00	168,454
2000	11,014,039.88	3,788,830	3,816,838	7,197,201	41.00	175,541
2001	11,107,014.80	3,665,315	3,692,410	7,414,604	41.61	178,193
2002	10,224,124.42	3,229,801	3,253,677	6,970,447	42.23	165,059
2003	14,393,971.79	4,313,873	4,345,763	10,048,209	43.23	232,436
2004	13,422,241.52	3,828,023	3,856,321	9,565,920	43.85	218,151
2005	14,404,810.86	3,874,894	3,903,539	10,501,272	44.85	234,142
2006	15,071,313.53	3,831,128	3,859,449	11,211,864	45.48	246,523
2007	14,208,813.17	3,378,856	3,403,834	10,804,979	46.48	232,465
2008	12,042,691.62	2,683,112	2,702,947	9,339,745	47.10	198,296
2009	11,591,705.02	2,405,279	2,423,060	9,168,645	47.74	192,054
2010	12,037,270.16	2,297,915	2,314,902	9,722,368	48.74	199,474
2011	16,863,578.50	2,957,872	2,979,738	13,883,841	49.38	281,163
2012	22,448,083.79	3,560,266	3,586,585	18,861,499	50.38	374,385
2013	30,112,477.82	4,300,062	4,331,850	25,780,628	51.02	505,304

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,458,848.14	4,215,815	4,246,980	29,211,868	52.02	561,551
2015	31,763,778.48	3,487,663	3,513,445	28,250,333	52.67	536,365
2016	44,412,148.02	4,152,536	4,183,233	40,228,915	53.32	754,481
2017	39,848,435.03	3,068,329	3,091,011	36,757,424	53.98	680,945
2018	51,507,192.84	3,080,130	3,102,900	48,404,293	54.98	880,398
2019	73,686,925.18	3,168,538	3,191,961	70,494,964	55.64	1,266,984
2020	61,256,139.83	1,598,785	1,610,604	59,645,536	55.97	1,065,670
2021	55,013,527.78	484,119	487,698	54,525,830	56.00	973,676
	759,155,007.25	144,270,540	145,337,043	613,817,964		12,607,963

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

1973	372,688.95	236,408	258,222	114,467	24.50	4,672
1974	579,420.80	361,402	394,749	184,672	25.21	7,325
1975	1,621,789.71	994,368	1,086,119	535,670	25.92	20,666
1976	1,106,114.39	666,146	727,612	378,502	26.65	14,203
1977	1,361,413.46	804,854	879,119	482,295	27.39	17,608
1978	1,775,771.78	1,030,214	1,125,273	650,499	28.13	23,125
1979	1,952,927.54	1,110,845	1,213,344	739,584	28.89	25,600
1980	2,096,805.76	1,168,885	1,276,739	820,067	29.65	27,658
1981	1,540,951.52	841,313	918,942	622,010	30.42	20,447
1982	1,566,337.52	915,681	1,000,172	566,166	28.07	20,170
1983	811,765.21	465,629	508,593	303,172	28.62	10,593
1984	1,033,786.42	581,505	635,161	398,625	29.17	13,666
1985	1,302,113.17	712,907	778,688	523,426	30.17	17,349
1986	2,002,671.24	1,073,432	1,172,479	830,193	30.73	27,016
1987	3,257,041.58	1,707,993	1,865,591	1,391,450	31.29	44,469
1988	5,844,935.14	2,996,114	3,272,569	2,572,367	31.86	80,740
1989	4,349,838.04	2,162,739	2,362,297	1,987,541	32.86	60,485
1990	4,809,235.09	2,332,960	2,548,225	2,261,010	33.44	67,614
1991	2,261,706.38	1,069,335	1,168,004	1,093,703	34.01	32,158
1992	2,738,890.69	1,252,221	1,367,765	1,371,126	35.02	39,153
1993	2,662,524.47	1,183,758	1,292,985	1,369,540	35.60	38,470
1994	5,392,575.20	2,328,514	2,543,368	2,849,207	36.19	78,729
1995	5,675,495.91	2,361,006	2,578,858	3,096,637	37.20	83,243
1996	6,600,932.92	2,659,516	2,904,912	3,696,021	37.79	97,804
1997	10,033,496.52	3,883,967	4,242,345	5,791,152	38.79	149,295
1998	7,503,199.52	2,803,195	3,061,849	4,441,351	39.40	112,725

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1999	5,250,051.05	1,890,018	2,064,412	3,185,639	40.00	79,641
2000	4,081,274.90	1,403,959	1,533,504	2,547,771	41.00	62,141
2001	7,182,288.45	2,370,155	2,588,852	4,593,437	41.61	110,393
2002	3,226,824.32	1,019,354	1,113,411	2,113,413	42.23	50,045
2003	4,344,927.35	1,302,175	1,422,328	2,922,599	43.23	67,606
2004	8,756,983.53	2,497,492	2,727,938	6,029,045	43.85	137,492
2005	6,607,601.14	1,777,445	1,941,452	4,666,149	44.85	104,039
2006	3,985,954.85	1,013,230	1,106,722	2,879,233	45.48	63,308
2007	5,613,661.45	1,334,929	1,458,104	4,155,557	46.48	89,405
2008	4,657,758.73	1,037,749	1,133,503	3,524,256	47.10	74,825
2009	5,602,881.63	1,162,598	1,269,872	4,333,010	47.74	90,763
2010	4,099,628.92	782,619	854,832	3,244,797	48.74	66,574
2011	5,592,679.26	980,956	1,071,470	4,521,209	49.38	91,560
2012	8,994,482.04	1,426,525	1,558,152	7,436,330	50.38	147,605
2013	5,734,753.34	818,923	894,486	4,840,267	51.02	94,870
2014	8,105,349.69	1,021,274	1,115,508	6,989,842	52.02	134,368
2015	15,606,759.20	1,713,622	1,871,740	13,735,020	52.67	260,775
2016	18,083,721.32	1,690,828	1,846,842	16,236,879	53.32	304,518
2017	21,058,673.89	1,621,518	1,771,137	19,287,537	53.98	357,309
2018	22,684,261.85	1,356,519	1,481,686	21,202,575	54.98	385,642
2019	27,299,512.33	1,173,879	1,282,194	26,017,318	55.64	467,601
2020	17,358,810.40	453,065	494,870	16,863,941	55.97	301,303
2021	18,729,098.26	164,816	180,024	18,549,075	56.00	331,233
	312,912,366.83	67,718,555	73,967,016	238,945,351		5,007,999

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

1951	1,200.01	986	1,108	92	11.96	8
1967	8,011.27	5,564	6,251	1,760	20.47	86
1968	14,835.34	10,161	11,416	3,419	21.11	162
1969	12,242.06	8,264	9,285	2,957	21.77	136
1970	26,751.63	17,792	19,990	6,762	22.44	301
1971	378,187.80	247,739	278,338	99,850	23.11	4,321
1972	588,821.15	379,660	426,553	162,268	23.80	6,818
1973	469,618.31	297,893	334,687	134,932	24.50	5,507
1974	660,779.57	412,148	463,053	197,726	25.21	7,843
1975	609,963.68	373,987	420,179	189,785	25.92	7,322
1976	373,178.45	224,743	252,502	120,677	26.65	4,528

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1977	670,412.80	396,341	445,294	225,119	27.39	8,219
1978	556,795.52	323,025	362,923	193,873	28.13	6,892
1979	507,546.82	288,698	324,356	183,191	28.89	6,341
1980	754,068.82	420,363	472,283	281,786	29.65	9,504
1981	863,433.57	471,409	529,634	333,800	30.42	10,973
1982	776,449.34	453,912	509,976	266,474	28.07	9,493
1983	901,106.62	516,875	580,716	320,391	28.62	11,195
1984	1,435,081.80	807,234	906,938	528,144	29.17	18,106
1985	1,629,400.33	892,097	1,002,282	627,118	30.17	20,786
1986	1,923,715.15	1,031,111	1,158,466	765,249	30.73	24,902
1987	1,508,715.07	791,170	888,889	619,826	31.29	19,809
1988	2,150,994.23	1,102,600	1,238,785	912,209	31.86	28,632
1989	2,229,752.17	1,108,633	1,245,563	984,189	32.86	29,951
1990	2,339,387.42	1,134,837	1,275,004	1,064,384	33.44	31,830
1991	2,762,154.55	1,305,947	1,467,248	1,294,907	34.01	38,074
1992	2,205,441.87	1,008,328	1,132,869	1,072,573	35.02	30,627
1993	3,452,220.52	1,534,857	1,724,431	1,727,789	35.60	48,533
1994	3,522,157.58	1,520,868	1,708,714	1,813,443	36.19	50,109
1995	3,864,017.28	1,607,431	1,805,969	2,058,048	37.20	55,324
1996	4,801,159.48	1,934,387	2,173,308	2,627,851	37.79	69,538
1997	4,926,696.27	1,907,124	2,142,678	2,784,019	38.79	71,772
1998	5,738,760.89	2,144,001	2,408,812	3,329,949	39.40	84,516
1999	3,421,597.48	1,231,775	1,383,915	2,037,683	40.00	50,942
2000	4,980,645.39	1,713,342	1,924,961	3,055,684	41.00	74,529
2001	2,528,321.91	834,346	937,398	1,590,924	41.61	38,234
2002	4,200,092.71	1,326,809	1,490,687	2,709,406	42.23	64,158
2003	4,419,998.48	1,324,674	1,488,288	2,931,711	43.23	67,817
2004	4,638,200.53	1,322,815	1,486,199	3,152,001	43.85	71,881
2005	4,756,965.31	1,279,624	1,437,674	3,319,292	44.85	74,009
2006	6,371,799.78	1,619,712	1,819,767	4,552,033	45.48	100,089
2007	5,432,006.29	1,291,731	1,451,276	3,980,730	46.48	85,644
2008	4,932,696.08	1,099,005	1,234,746	3,697,950	47.10	78,513
2009	4,355,051.60	903,673	1,015,288	3,339,764	47.74	69,957
2010	6,237,980.99	1,190,831	1,337,914	4,900,067	48.74	100,535
2011	7,186,933.44	1,260,588	1,416,286	5,770,647	49.38	116,862
2012	5,196,175.59	824,113	925,901	4,270,274	50.38	84,761
2013	5,563,318.72	794,442	892,566	4,670,753	51.02	91,547
2014	7,540,947.58	950,159	1,067,516	6,473,432	52.02	124,441
2015	14,041,635.99	1,541,772	1,732,200	12,309,436	52.67	233,709
2016	12,532,456.46	1,171,785	1,316,515	11,215,941	53.32	210,351
2017	13,241,581.79	1,019,602	1,145,536	12,096,046	53.98	224,084
2018	16,674,863.04	997,157	1,120,318	15,554,545	54.98	282,913

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2019	7,899,056.68	339,659	381,611	7,517,446	55.64	135,109
2020	4,710,481.37	122,944	138,129	4,572,352	55.97	81,693
2021	11,552,424.64	101,661	114,217	11,438,207	56.00	204,254
	215,078,289.22	48,942,404	54,987,404	160,090,886		3,388,190
	1,287,145,663.30	260,931,499	274,291,463	1,012,854,201		21,004,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.2	1.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1857	340.82	341	341			
1858	2.19	2	2			
1859	148.27	148	148			
1866	31.45	31	31			
1867	17.63	18	18			
1868	5.30	5	5			
1869	14.18	14	14			
1872	45.78	46	46			
1873	24.59	25	25			
1874	1.83	2	2			
1878	2.43	2	2			
1879	910.61	911	911			
1880	229.23	229	229			
1881	506.05	505	506			
1882	81.10	81	81			
1885	2.33	2	2			
1887	54.70	53	55			
1888	230.23	222	230			
1889	30.19	29	30			
1890	191.30	183	191			
1891	7.56	7	7			
1893	226.47	213	226			
1894	1.17	1	1			
1895	64.19	60	64			
1896	200.16	186	198	3	4.96	1
1897	70.07	65	69	1	5.26	
1898	236.68	218	232	5	5.56	1
1899	1,151.04	1,055	1,121	30	5.86	5
1901	1,823.44	1,655	1,758	65	6.45	10
1902	858.12	775	823	35	6.75	5
1903	2,783.58	2,504	2,660	124	7.04	18
1904	6,859.36	6,141	6,524	336	7.33	46
1905	2,828.98	2,521	2,678	151	7.62	20
1906	4,634.90	4,112	4,368	267	7.90	34
1907	3,011.94	2,660	2,826	186	8.17	23
1908	6,470.50	5,690	6,044	426	8.44	50
1909	6,566.28	5,750	6,108	458	8.70	53
1910	9,002.43	7,850	8,339	663	8.96	74
1911	19,368.44	16,819	17,867	1,502	9.21	163
1912	12,488.38	10,799	11,472	1,017	9.46	108
1913	19,952.20	17,185	18,256	1,697	9.70	175

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1914	52,379.23	44,933	47,732	4,647	9.94	468
1915	24,228.79	20,704	21,994	2,235	10.17	220
1916	19,636.02	16,714	17,755	1,881	10.40	181
1917	3,879.82	3,290	3,495	385	10.62	36
1918	4,097.87	3,462	3,678	420	10.84	39
1919	5,274.03	4,439	4,716	559	11.05	51
1920	2,322.08	1,947	2,068	254	11.26	23
1921	9,356.23	7,818	8,305	1,051	11.46	92
1922	14,230.62	11,849	12,587	1,643	11.66	141
1923	14,826.56	12,300	13,066	1,760	11.86	148
1924	43,232.64	35,742	37,969	5,264	12.05	437
	294,939.99	252,313	267,875	27,065		2,622

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

1904	1,183.84	1,060	962	221	7.33	30
1906	505.47	448	407	99	7.90	13
1911	733.05	637	578	155	9.21	17
1912	2,886.54	2,496	2,266	620	9.46	66
1914	339.20	291	264	75	9.94	8
1915	4,350.95	3,718	3,375	975	10.17	96
1916	121.20	103	94	28	10.40	3
1923	147.85	123	112	36	11.86	3
1924	17.25	14	13	5	12.05	
1928	52.02	42	38	14	12.76	1
1939	125.74	99	90	36	14.42	2
1940	30.00	24	22	8	14.55	1
1943	25.03	19	17	8	14.92	1
	10,518.14	9,074	8,238	2,280		241
	305,458.13	261,387	276,113	29,345		2,863

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 0.94

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	132,209	134,963	1,187,125	4.50	263,806
	1,322,088.00	132,209	134,963	1,187,125		263,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 19.95

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1910	60.11	60	60			
1916	181.38	181	181			
1919	866.04	866	866			
1920	206.24	206	206			
1921	61.35	61	61			
1923	344.32	344	344			
1924	964.73	965	965			
1926	1,128.81	1,129	1,129			
1927	2,475.31	2,475	2,475			
1928	46.54	46	47			
1929	648.47	641	648			
1930	760.31	745	760			
1931	2,359.80	2,296	2,360			
1935	52.66	50	52	1	2.76	
1936	389.94	364	376	14	3.13	4
1937	1,324.03	1,225	1,266	58	3.51	17
1940	177.98	160	165	13	4.63	3
1941	67.66	60	62	6	5.01	1
1942	2,251.19	1,993	2,060	191	5.39	35
1943	951.02	834	862	89	5.77	15
1945	662.30	570	589	73	6.54	11
1946	836.20	713	737	99	6.92	14
1947	2,582.50	2,181	2,254	328	7.31	45
1948	1,731.51	1,448	1,497	235	7.70	31
1949	1,284.38	1,063	1,099	186	8.09	23
1950	12,348.68	10,121	10,462	1,887	8.48	223
1951	9,097.79	7,381	7,629	1,468	8.87	166
1952	18,233.00	14,637	15,130	3,103	9.27	335
1953	16,010.31	12,720	13,148	2,862	9.66	296
1954	58,460.58	45,948	47,494	10,966	10.06	1,090
1955	21,916.49	17,039	17,612	4,304	10.46	411
1956	93,634.68	71,999	74,422	19,213	10.86	1,769
1957	22,718.71	17,271	17,852	4,867	11.27	432
1958	34,439.52	25,888	26,759	7,680	11.67	658
1959	4,247.36	3,156	3,262	985	12.08	82
1960	30,885.78	22,678	23,441	7,445	12.49	596
1961	35,479.51	25,741	26,607	8,872	12.90	688
1962	39,510.06	28,321	29,274	10,236	13.31	769
1963	23,683.58	16,765	17,329	6,354	13.73	463
1964	17,515.14	12,242	12,654	4,861	14.15	344
1965	12,598.78	8,693	8,986	3,613	14.57	248
1966	23,234.84	15,824	16,356	6,878	14.99	459

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1967	50,058.92	33,646	34,778	15,281	15.41	992
1968	37,129.12	24,616	25,444	11,685	15.84	738
1969	26,218.37	17,142	17,719	8,500	16.27	522
1970	35,888.36	23,137	23,916	11,973	16.70	717
1971	179,160.05	113,824	117,654	61,506	17.14	3,588
1972	52,486.52	32,854	33,959	18,527	17.58	1,054
1973	11,695.29	7,211	7,454	4,242	18.02	235
1974	61,322.33	37,237	38,490	22,832	18.46	1,237
1975	44,847.84	26,804	27,706	17,142	18.91	907
1976	70,074.81	41,210	42,597	27,478	19.36	1,419
1977	29,085.96	16,827	17,393	11,693	19.81	590
1978	35,308.33	20,081	20,757	14,552	20.27	718
1979	33,031.61	18,463	19,084	13,947	20.73	673
1980	104,150.59	57,172	59,096	45,055	21.20	2,125
1981	179,956.67	97,024	100,289	79,668	21.66	3,678
1982	171,508.31	115,837	119,735	51,774	18.98	2,728
1983	36,280.59	24,163	24,976	11,305	19.31	585
1984	82,719.21	54,280	56,106	26,613	19.65	1,354
1985	182,636.27	117,983	121,953	60,683	20.00	3,034
1986	198,465.24	126,105	130,348	68,117	20.37	3,344
1987	148,175.08	92,521	95,634	52,541	20.75	2,532
1988	156,311.04	95,819	99,043	57,268	21.15	2,708
1989	338,101.06	204,382	211,259	126,842	21.26	5,966
1990	138,197.78	81,841	84,595	53,603	21.69	2,471
1991	195,436.44	113,861	117,692	77,744	21.85	3,558
1992	285,466.97	162,545	168,014	117,453	22.31	5,265
1993	87,332.58	48,784	50,426	36,907	22.52	1,639
1994	182,839.56	99,556	102,906	79,934	23.01	3,474
1995	400,287.88	213,193	220,367	179,921	23.25	7,739
1996	918,457.28	477,781	493,858	424,600	23.52	18,053
1997	297,001.05	150,639	155,708	141,293	23.81	5,934
1998	507,766.75	250,583	259,015	248,752	24.12	10,313
1999	147,679.71	70,768	73,149	74,530	24.45	3,048
2000	651,311.57	303,902	314,128	337,184	24.58	13,718
2001	425,833.59	192,051	198,513	227,320	24.95	9,111
2002	262,462.50	114,644	118,502	143,961	25.14	5,726
2003	2,217,243.86	931,242	962,577	1,254,667	25.55	49,106
2004	1,213,633.44	490,551	507,057	706,576	25.79	27,397
2005	896,588.50	347,697	359,397	537,192	26.05	20,622
2006	871,629.05	322,851	333,715	537,915	26.34	20,422
2007	742,517.91	261,663	270,468	472,050	26.65	17,713
2008	1,493,555.03	500,042	516,868	976,687	26.82	36,416

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2009	548,062.67	173,297	179,128	368,934	27.03	13,649
2010	585,387.03	173,684	179,528	405,859	27.26	14,888
2011	2,505,792.80	692,100	715,388	1,790,404	27.52	65,058
2012	2,440,498.11	621,351	642,259	1,798,239	27.81	64,662
2013	927,942.84	216,118	223,390	704,553	28.00	25,163
2014	1,517,749.53	318,727	329,452	1,188,298	28.21	42,123
2015	5,070,616.34	946,177	978,015	4,092,602	28.34	144,411
2016	3,676,083.96	594,423	614,425	3,061,659	28.51	107,389
2017	3,167,047.86	430,402	444,885	2,722,163	28.61	95,147
2018	1,753,126.95	190,214	196,614	1,556,512	28.76	54,121
2019	5,168,869.13	413,510	427,424	4,741,445	28.75	164,920
2020	2,512,563.32	124,372	128,557	2,384,006	28.80	82,778
2021	5,829,040.27	100,259	103,633	5,725,408	28.57	200,399
	50,399,063.42	11,904,266	12,304,582	38,094,482		1,387,105

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

1929	62.39	62	62			
1930	110.70	109	101	10	0.92	10
1932	198.75	192	178	21	1.65	13
1952	2,329.83	1,870	1,735	595	9.27	64
1953	1,161.22	923	856	305	9.66	32
1954	1,184.67	931	864	321	10.06	32
1955	9,020.40	7,013	6,505	2,515	10.46	240
1956	489.68	377	350	140	10.86	13
1957	73,352.05	55,763	51,726	21,626	11.27	1,919
1958	56,853.89	42,737	39,643	17,211	11.67	1,475
1959	12,832.66	9,534	8,844	3,989	12.08	330
1960	32,622.98	23,954	22,220	10,403	12.49	833
1961	23,824.55	17,285	16,034	7,791	12.90	604
1962	27,434.39	19,665	18,241	9,193	13.31	691
1963	57,606.75	40,778	37,826	19,781	13.73	1,441
1964	58,479.46	40,874	37,915	20,564	14.15	1,453
1965	115,288.20	79,549	73,790	41,498	14.57	2,848
1966	93,669.79	63,795	59,177	34,493	14.99	2,301
1967	110,164.83	74,045	68,685	41,480	15.41	2,692
1968	158,467.22	105,061	97,455	61,012	15.84	3,852
1969	420,422.42	274,885	254,985	165,437	16.27	10,168

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1970	357,141.46	230,242	213,574	143,567	16.70	8,597
1971	177,034.25	112,473	104,331	72,703	17.14	4,242
1972	61,924.75	38,762	35,956	25,969	17.58	1,477
1973	160,168.83	98,760	91,611	68,558	18.02	3,805
1974	60,341.95	36,641	33,988	26,353	18.46	1,428
1975	28,121.60	16,807	15,590	12,531	18.91	663
1976	50,283.75	29,571	27,430	22,853	19.36	1,180
1977	213,534.89	123,532	114,589	98,946	19.81	4,995
1978	8,203.40	4,665	4,327	3,876	20.27	191
1979	28,407.30	15,878	14,729	13,679	20.73	660
1980	113,721.31	62,426	57,907	55,814	21.20	2,633
1981	456,372.00	246,053	228,241	228,131	21.66	10,532
1982	329,811.92	222,755	206,629	123,183	18.98	6,490
1983	225,068.98	149,896	139,045	86,024	19.31	4,455
1984	56,272.69	36,926	34,253	22,020	19.65	1,121
1985	104,584.42	67,562	62,671	41,913	20.00	2,096
1986	133,483.26	84,815	78,675	54,808	20.37	2,691
1987	262,566.66	163,947	152,078	110,488	20.75	5,325
1988	120,169.63	73,664	68,331	51,838	21.15	2,451
1989	200,959.40	121,480	112,686	88,274	21.26	4,152
1990	106,581.06	63,117	58,548	48,033	21.69	2,215
1991	79,951.77	46,580	43,208	36,744	21.85	1,682
1992	148,014.46	84,279	78,178	69,837	22.31	3,130
1993	179,613.22	100,332	93,069	86,545	22.52	3,843
1994	426,429.44	232,191	215,382	211,047	23.01	9,172
1995	295,771.47	157,528	146,124	149,647	23.25	6,436
1996	198,837.25	103,435	95,947	102,890	23.52	4,375
1997	426,703.61	216,424	200,757	225,947	23.81	9,490
1998	449,206.85	221,684	205,636	243,571	24.12	10,098
1999	143,642.05	68,833	63,850	79,792	24.45	3,263
2000	131,131.51	61,186	56,757	74,375	24.58	3,026
2001	716,454.38	323,121	299,729	416,725	24.95	16,702
2002	109,571.13	47,861	44,396	65,175	25.14	2,592
2003	118,221.43	49,653	46,058	72,163	25.55	2,824
2004	494,646.96	199,936	185,462	309,185	25.79	11,989
2005	289,259.37	112,175	104,054	185,205	26.05	7,110
2006	251,806.96	93,269	86,517	165,290	26.34	6,275
2007	893,846.74	314,992	292,189	601,658	26.65	22,576
2008	797,180.03	266,896	247,575	549,605	26.82	20,492
2009	104,329.01	32,989	30,601	73,728	27.03	2,728
2010	91,265.11	27,078	25,118	66,147	27.26	2,427
2011	1,503,528.26	415,275	385,212	1,118,316	27.52	40,636

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2012	453,390.05	115,433	107,077	346,314	27.81	12,453
2013	22,544.79	5,251	4,871	17,674	28.00	631
2014	3,111,653.81	653,447	606,142	2,505,512	28.21	88,816
2015	1,492,836.87	278,563	258,397	1,234,440	28.34	43,558
2016	1,196,608.67	193,492	179,485	1,017,124	28.51	35,676
2017	1,887,319.71	256,487	237,919	1,649,400	28.61	57,651
2018	10,889,707.56	1,181,533	1,095,999	9,793,709	28.76	340,532
2019	7,258,901.27	580,712	538,673	6,720,229	28.75	233,747
2020	4,563,622.94	225,899	209,546	4,354,077	28.80	151,183
2021	2,162,397.27	37,193	34,501	2,127,897	28.57	74,480
	45,398,724.29	9,563,101	8,870,808	36,527,916		1,332,003

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

1911	59.72	60	60			
1912	77.00	77	77			
1923	246.71	247	247			
1927	227.78	228	228			
1928	201.25	200	201			
1929	1,840.28	1,818	1,840			
1930	56.71	56	57			
1931	20.00	19	20			
1932	25.00	24	25			
1933	105.36	101	105			
1935	274.21	258	274			
1936	279.38	261	279			
1937	449.37	416	449			
1938	1,104.93	1,014	1,105			
1939	461.30	419	461			
1940	446.16	402	446			
1941	101.96	91	102			
1942	248.41	220	246	3	5.39	1
1946	106.56	91	102	5	6.92	1
1948	493.03	412	460	33	7.70	4
1949	542.60	449	502	41	8.09	5
1950	71.03	58	65	6	8.48	1
1951	51.06	41	46	5	8.87	1
1952	43.61	35	39	4	9.27	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1953	325.19	258	288	37	9.66	4
1954	322.15	253	283	39	10.06	4
1955	1,096.04	852	952	144	10.46	14
1956	530.06	408	456	74	10.86	7
1957	7,634.79	5,804	6,486	1,149	11.27	102
1958	7,465.05	5,611	6,271	1,195	11.67	102
1959	2,949.29	2,191	2,449	501	12.08	41
1960	1,747.49	1,283	1,434	314	12.49	25
1961	4,346.71	3,154	3,525	822	12.90	64
1962	4,388.76	3,146	3,516	873	13.31	66
1963	3,975.82	2,814	3,145	831	13.73	61
1964	7,791.31	5,446	6,086	1,705	14.15	120
1965	7,770.53	5,362	5,992	1,778	14.57	122
1966	26,352.72	17,948	20,058	6,295	14.99	420
1967	17,123.14	11,509	12,862	4,261	15.41	277
1968	8,251.41	5,471	6,114	2,137	15.84	135
1969	12,239.86	8,003	8,944	3,296	16.27	203
1970	12,319.83	7,942	8,876	3,444	16.70	206
1971	8,708.66	5,533	6,183	2,525	17.14	147
1972	19,997.61	12,518	13,989	6,008	17.58	342
1973	17,355.92	10,702	11,960	5,396	18.02	299
1974	16,876.10	10,248	11,453	5,424	18.46	294
1975	42,435.55	25,362	28,343	14,093	18.91	745
1976	8,050.34	4,734	5,290	2,760	19.36	143
1977	25,005.27	14,466	16,166	8,839	19.81	446
1978	10,014.34	5,695	6,364	3,650	20.27	180
1979	40,405.84	22,584	25,239	15,167	20.73	732
1980	29,172.13	16,014	17,896	11,276	21.20	532
1981	38,219.82	20,606	23,028	15,192	21.66	701
1982	104,206.24	70,381	78,654	25,553	18.98	1,346
1983	86,923.49	57,891	64,695	22,228	19.31	1,151
1984	60,843.06	39,925	44,618	16,225	19.65	826
1985	50,591.33	32,682	36,523	14,068	20.00	703
1986	95,865.17	60,913	68,073	27,792	20.37	1,364
1987	85,664.81	53,489	59,776	25,889	20.75	1,248
1988	81,132.47	49,734	55,580	25,553	21.15	1,208
1989	73,193.89	44,246	49,447	23,747	21.26	1,117
1990	108,490.02	64,248	71,800	36,690	21.69	1,692
1991	76,293.48	44,449	49,674	26,620	21.85	1,218
1992	128,817.79	73,349	81,970	46,847	22.31	2,100
1993	140,158.45	78,293	87,496	52,663	22.52	2,338
1994	102,404.76	55,759	62,313	40,092	23.01	1,742

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1995	130,637.67	69,578	77,756	52,881	23.25	2,274
1996	234,273.11	121,869	136,193	98,080	23.52	4,170
1997	176,086.74	89,311	99,809	76,278	23.81	3,204
1998	176,072.27	86,892	97,105	78,967	24.12	3,274
1999	270,954.30	129,841	145,102	125,852	24.45	5,147
2000	174,082.00	81,227	90,774	83,308	24.58	3,389
2001	462,778.53	208,713	233,245	229,533	24.95	9,200
2002	249,442.94	108,957	121,764	127,679	25.14	5,079
2003	299,672.26	125,862	140,656	159,016	25.55	6,224
2004	340,373.65	137,579	153,750	186,624	25.79	7,236
2005	224,788.96	87,173	97,419	127,370	26.05	4,889
2006	415,268.07	153,815	171,894	243,374	26.34	9,240
2007	353,902.21	124,715	139,374	214,528	26.65	8,050
2008	465,266.40	155,771	174,080	291,186	26.82	10,857
2009	210,140.88	66,447	74,257	135,884	27.03	5,027
2010	268,431.86	79,644	89,005	179,427	27.26	6,582
2011	632,008.60	174,561	195,079	436,930	27.52	15,877
2012	438,082.67	111,536	124,646	313,437	27.81	11,271
2013	882,750.91	205,593	229,758	652,993	28.00	23,321
2014	399,981.65	83,996	93,869	306,113	28.21	10,851
2015	3,978,559.42	742,399	829,660	3,148,899	28.34	111,111
2016	991,971.84	160,402	179,256	812,716	28.51	28,506
2017	520,519.31	70,739	79,054	441,466	28.61	15,430
2018	481,070.87	52,196	58,331	422,740	28.76	14,699
2019	213,033.77	17,043	19,046	193,988	28.75	6,747
2020	1,665,179.23	82,426	92,114	1,573,065	28.80	54,620
2021	6,789,693.28	116,783	130,510	6,659,184	28.57	233,083
	23,030,013.51	4,613,341	5,155,209	17,874,805		643,958
	118,827,801.22	26,080,708	26,330,599	92,497,203		3,363,066
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,200	1,331			
1956	21,290.16	18,920	21,290			
1957	5,372.45	4,740	5,372			
1958	8,518.07	7,458	8,518			
1959	4,392.86	3,817	4,393			
1960	27,087.71	23,356	27,088			
1961	1,916.00	1,639	1,916			
1962	1,339.47	1,136	1,339			
1963	30.71	26	31			
1965	41,595.76	34,376	41,596			
1966	19,579.16	16,033	19,579			
1967	14,375.52	11,660	14,376			
1968	818.29	657	818			
1969	15,932.36	12,661	15,932			
1970	553.00	435	553			
1972	36,690.90	28,179	36,691			
1973	38,195.02	28,977	38,195			
1974	19,018.54	14,243	19,019			
1975	25,329.73	18,716	25,330			
1976	12,818.60	9,341	12,790	28	12.21	2
1977	148.01	106	145	3	12.69	
1978	4,242.67	3,000	4,108	135	13.18	10
1979	1,542.38	1,073	1,469	73	13.68	5
1980	4,638.03	3,176	4,349	289	14.19	20
1981	80,176.22	53,950	73,871	6,305	14.72	428
1982	141,945.62	105,409	141,946			
1983	6,800.47	4,975	6,800			
1984	199,926.07	143,947	197,254	2,672	14.58	183
1985	433,461.53	306,934	420,598	12,863	15.05	855
1986	265,735.11	184,898	253,370	12,365	15.52	797
1987	791,585.85	540,732	740,977	50,609	16.01	3,161
1988	18,764.80	12,572	17,228	1,537	16.50	93
1989	37,807.02	24,820	34,011	3,796	17.00	223
1990	128,484.87	82,564	113,139	15,346	17.52	876
1991	257,739.07	161,937	221,906	35,833	18.04	1,986
1992	198,243.74	121,642	166,689	31,555	18.58	1,698
1993	32,985.36	19,742	27,053	5,932	19.12	310
1994	6,197.62	3,613	4,951	1,247	19.67	63
1995	265,285.40	150,443	206,155	59,130	20.23	2,923
1996	390,043.61	214,836	294,394	95,649	20.80	4,599
1998	8,401.63	4,344	5,953	2,449	21.95	112
2003	278,252.13	119,426	163,652	114,600	24.60	4,659

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2008	144,233.30	47,510	65,104	79,129	27.48	2,880
2009	23,277.53	7,188	9,850	13,428	27.98	480
2013	87,005.59	19,228	26,349	60,657	29.96	2,025
2014	78,923.32	15,564	21,328	57,596	30.52	1,887
2017	32,073.62	3,996	5,476	26,598	31.60	842
2019	90,422.23	6,601	9,045	81,377	31.75	2,563
2021	3,108,012.93	51,593	70,699	3,037,314	29.62	102,543
	7,412,540.62	2,653,389	3,604,024	3,808,516		136,223

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

1960	16,780.37	14,468	12,252	4,528	6.20	730
1962	29,310.05	24,868	21,059	8,251	6.82	1,210
1963	28,716.91	24,160	20,459	8,257	7.14	1,156
1964	1,610.71	1,343	1,137	473	7.47	63
1965	15,335.53	12,674	10,733	4,603	7.81	589
1966	114,389.19	93,672	79,324	35,065	8.15	4,302
1967	4,284.76	3,475	2,943	1,342	8.50	158
1968	126,189.95	101,317	85,798	40,391	8.87	4,554
1969	116,466.84	92,553	78,377	38,090	9.24	4,122
1970	18,752.91	14,740	12,482	6,271	9.63	651
1971	13,464.24	10,463	8,860	4,604	10.03	459
1972	2,349.36	1,804	1,528	822	10.44	79
1974	21,308.55	15,958	13,514	7,795	11.30	690
1975	37,036.13	27,366	23,174	13,862	11.75	1,180
1977	2,043.72	1,467	1,242	801	12.69	63
1978	2,934.41	2,075	1,757	1,177	13.18	89
1979	1,353.24	942	798	556	13.68	41
1980	47,010.45	32,187	27,257	19,753	14.19	1,392
1981	702,199.80	472,503	400,131	302,069	14.72	20,521
1982	114,036.20	84,683	71,712	42,324	13.69	3,092
1983	6,538.51	4,783	4,050	2,488	14.13	176
1984	1,848.56	1,331	1,127	721	14.58	49
1985	33,053.50	23,405	19,820	13,233	15.05	879
1986	796.80	554	469	328	15.52	21
1987	900.93	615	521	380	16.01	24
1988	228,712.92	153,238	129,767	98,946	16.50	5,997
1989	5,767.35	3,786	3,206	2,561	17.00	151

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1990	8,208.45	5,275	4,467	3,741	17.52	214
1991	15,153.04	9,521	8,063	7,090	18.04	393
1992	1,292.66	793	672	621	18.58	33
1993	49,169.36	29,428	24,921	24,249	19.12	1,268
1994	82,378.57	48,027	40,671	41,708	19.67	2,120
1995	52,734.74	29,906	25,325	27,409	20.23	1,355
1996	44,580.63	24,555	20,794	23,787	20.80	1,144
1997	532,333.33	284,319	240,770	291,563	21.37	13,644
1998	118,063.23	61,039	51,690	66,373	21.95	3,024
1999	58,548.09	29,245	24,766	33,782	22.55	1,498
2000	69,703.96	33,723	28,558	41,146	22.94	1,794
2001	173,986.69	80,973	68,571	105,416	23.55	4,476
2002	184,888.86	82,571	69,924	114,965	24.17	4,757
2003	175,733.00	75,425	63,872	111,861	24.60	4,547
2004	75,956.41	31,104	26,340	49,617	25.24	1,966
2005	48,587.58	18,920	16,022	32,566	25.87	1,259
2006	162,733.73	60,277	51,045	111,689	26.34	4,240
2007	9,461.70	3,306	2,800	6,662	27.00	247
2008	460,995.77	151,852	128,593	332,403	27.48	12,096
2009	53,996.90	16,674	14,120	39,877	27.98	1,425
2010	265,809.52	76,420	64,715	201,095	28.50	7,056
2011	1,348,202.00	358,082	303,235	1,044,967	29.03	35,996
2012	500,205.13	121,650	103,017	397,188	29.56	13,437
2013	309,369.28	68,371	57,899	251,471	29.96	8,394
2014	8,711,938.63	1,717,994	1,454,853	7,257,086	30.52	237,781
2015	784,772.22	136,236	115,369	669,403	30.95	21,629
2018	1.37			1	31.84	
2020	1,817,684.99	82,886	70,191	1,747,494	31.39	55,670
2021	185,706.35	3,083	2,611	183,096	29.62	6,181
	17,995,388.08	4,862,085	4,117,370	13,878,018		500,082

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

1955	266.15	238	208	59	4.72	12
1957	1,419.60	1,252	1,092	328	5.30	62
1959	1,154.96	1,004	876	279	5.90	47
1960	352.50	304	265	87	6.20	14
1961	3,229.10	2,762	2,409	820	6.51	126

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1966	2,958.56	2,423	2,113	846	8.15	104
1967	3,788.99	3,073	2,680	1,109	8.50	130
1968	2,785.64	2,237	1,951	835	8.87	94
1970	2,147.66	1,688	1,472	676	9.63	70
1972	481.68	370	323	159	10.44	15
1973	1,415.71	1,074	937	479	10.86	44
1974	1,983.52	1,485	1,295	688	11.30	61
1975	1,411.62	1,043	910	502	11.75	43
1977	3,626.30	2,604	2,271	1,355	12.69	107
1979	10,681.17	7,434	6,483	4,198	13.68	307
1981	703.40	473	412	291	14.72	20
1982	2,492.78	1,851	1,614	879	13.69	64
1988	1,548.80	1,038	905	644	16.50	39
1989	1,790.48	1,175	1,025	766	17.00	45
1992	417.27	256	223	194	18.58	10
1995	551.52	313	273	279	20.23	14
2012	1,055.35	257	224	831	29.56	28
2013	422.81	93	81	342	29.96	11
2019	181,294.79	13,235	11,542	169,753	31.75	5,347
	227,980.36	47,682	41,582	186,398		6,814
	25,635,909.06	7,563,156	7,762,977	17,872,932		643,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1884	0.36		0			
1886	0.47		0			
1887	21.14	21	21			
1888	17.65	18	18			
1890	0.66	1	1			
1891	4.22	4	4			
1894	6.48	6	6			
1895	137.12	137	137			
1896	80.35	80	80			
1897	49.32	49	49			
1898	121.41	121	121			
1899	222.76	223	223			
1901	33.34	33	33			
1902	73.40	73	73			
1903	155.68	156	156			
1904	56.94	57	57			
1905	61.20	61	61			
1906	321.75	322	322			
1907	258.82	259	259			
1908	506.87	507	507			
1909	411.47	411	411			
1910	501.74	502	502			
1911	567.80	568	568			
1912	582.23	582	582			
1913	392.76	393	393			
1914	735.73	736	736			
1915	1,021.80	1,022	1,022			
1916	1,056.66	1,057	1,057			
1917	1,204.02	1,204	1,204			
1918	1,365.32	1,365	1,365			
1919	1,010.25	1,010	1,010			
1920	798.43	798	798			
1921	2,044.62	2,045	2,045			
1922	2,754.66	2,755	2,755			
1923	3,508.86	3,509	3,509			
1924	2,927.58	2,928	2,928			
1925	3,655.22	3,655	3,655			
1926	3,562.89	3,563	3,563			
1927	6,042.85	6,043	6,043			
1928	4,255.55	4,256	4,256			
1929	7,246.53	7,247	7,247			
1930	6,300.81	6,276	6,045	256	0.18	256

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1931	3,807.99	3,774	3,635	173	0.41	173
1932	1,092.85	1,077	1,037	56	0.66	56
1933	2,595.89	2,543	2,449	147	0.93	147
1934	1,986.62	1,935	1,864	123	1.20	102
1935	2,234.70	2,163	2,083	151	1.47	103
1936	3,561.73	3,427	3,301	261	1.74	150
1937	3,344.57	3,198	3,080	264	2.01	131
1938	3,076.75	2,924	2,816	261	2.28	114
1939	2,853.33	2,695	2,596	258	2.56	101
1940	3,160.17	2,965	2,856	304	2.84	107
1941	5,442.64	5,073	4,886	557	3.12	179
1942	2,098.42	1,943	1,871	227	3.41	67
1943	1,309.76	1,205	1,161	149	3.69	40
1944	2,142.87	1,957	1,885	258	3.98	65
1945	1,494.64	1,356	1,306	189	4.27	44
1946	3,440.33	3,099	2,985	456	4.56	100
1947	11,898.01	10,641	10,249	1,649	4.86	339
1948	12,528.61	11,123	10,713	1,816	5.16	352
1949	17,826.72	15,711	15,132	2,695	5.46	494
1950	19,983.24	17,481	16,837	3,147	5.76	546
1951	15,164.99	13,164	12,679	2,486	6.07	410
1952	18,148.43	15,631	15,055	3,094	6.38	485
1953	14,931.30	12,760	12,290	2,642	6.69	395
1954	25,237.95	21,392	20,603	4,635	7.01	661
1955	44,256.68	37,214	35,842	8,415	7.32	1,150
1956	78,316.56	65,293	62,886	15,431	7.65	2,017
1957	99,971.35	82,650	79,603	20,368	7.97	2,556
1958	135,417.63	110,984	106,893	28,525	8.30	3,437
1959	232,486.52	188,870	181,907	50,579	8.63	5,861
1960	315,687.93	254,129	244,761	70,927	8.97	7,907
1961	338,782.88	270,217	260,256	78,527	9.31	8,435
1962	323,436.79	255,586	246,164	77,273	9.65	8,008
1963	372,248.04	291,325	280,585	91,663	10.00	9,166
1964	365,335.37	283,135	272,697	92,638	10.35	8,951
1965	487,668.53	374,125	360,333	127,336	10.71	11,889
1966	595,465.84	452,167	435,498	159,968	11.07	14,451
1967	562,986.01	422,971	407,378	155,608	11.44	13,602
1968	642,967.26	477,892	460,275	182,693	11.81	15,469
1969	668,660.07	491,465	473,347	195,313	12.19	16,022
1970	680,416.10	494,486	476,257	204,159	12.57	16,242
1971	750,010.70	538,703	518,844	231,167	12.96	17,837
1972	1,015,835.73	721,020	694,440	321,396	13.35	24,075

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1973	1,306,717.32	916,126	882,353	424,364	13.75	30,863
1974	1,352,833.51	936,688	902,157	450,676	14.15	31,850
1975	936,663.43	640,191	616,591	320,073	14.56	21,983
1976	1,052,844.22	709,985	683,812	369,033	14.98	24,635
1977	1,997,970.30	1,329,090	1,280,094	717,877	15.40	46,615
1978	1,807,630.51	1,185,571	1,141,865	665,765	15.83	42,057
1979	3,256,989.21	2,104,992	2,027,392	1,229,597	16.27	75,574
1980	5,312,900.37	3,382,936	3,258,225	2,054,675	16.71	122,961
1981	5,410,728.05	3,391,120	3,266,108	2,144,620	17.17	124,905
1982	4,827,029.87	3,470,152	3,342,226	1,484,804	15.45	96,104
1983	3,511,355.78	2,487,444	2,395,745	1,115,611	15.85	70,386
1984	3,678,991.26	2,579,709	2,484,609	1,194,382	15.98	74,742
1985	4,181,889.95	2,884,668	2,778,326	1,403,564	16.41	85,531
1986	4,430,008.16	3,003,546	2,892,821	1,537,187	16.86	91,174
1987	5,190,730.53	3,455,988	3,328,584	1,862,146	17.32	107,514
1988	6,586,446.79	4,324,661	4,165,234	2,421,213	17.52	138,197
1989	9,293,688.66	5,980,489	5,760,020	3,533,668	18.01	196,206
1990	10,301,104.05	6,522,659	6,282,203	4,018,901	18.25	220,214
1991	9,281,713.94	5,747,237	5,535,367	3,746,347	18.76	199,699
1992	9,340,011.41	5,675,925	5,466,684	3,873,327	19.04	203,431
1993	6,050,821.45	3,586,927	3,454,696	2,596,125	19.58	132,591
1994	12,260,256.60	7,113,401	6,851,168	5,409,089	19.90	271,814
1995	13,094,905.26	7,390,765	7,118,307	5,976,598	20.45	292,254
1996	10,998,178.77	6,057,797	5,834,478	5,163,700	20.80	248,255
1997	11,969,812.99	6,423,002	6,186,220	5,783,593	21.16	273,327
1998	9,640,758.89	5,029,584	4,844,170	4,796,589	21.55	222,580
1999	9,741,389.87	4,909,660	4,728,667	5,012,723	22.14	226,410
2000	10,161,041.53	4,958,588	4,775,791	5,385,250	22.56	238,708
2001	10,099,605.80	4,761,964	4,586,416	5,513,190	22.98	239,913
2002	10,568,987.06	4,802,548	4,625,504	5,943,483	23.42	253,778
2003	9,021,785.28	3,938,911	3,793,704	5,228,081	23.87	219,023
2004	11,376,037.49	4,757,459	4,582,077	6,793,961	24.34	279,127
2005	9,778,557.83	3,887,955	3,744,627	6,033,931	25.00	241,357
2006	10,447,062.80	3,951,079	3,805,424	6,641,639	25.48	260,661
2007	10,336,796.40	3,702,640	3,566,143	6,770,653	25.98	260,610
2008	13,563,768.20	4,577,772	4,409,014	9,154,754	26.50	345,462
2009	13,897,926.05	4,394,524	4,232,521	9,665,405	27.03	357,581
2010	14,219,540.20	4,186,233	4,031,909	10,187,631	27.56	369,653
2011	21,779,754.77	5,900,136	5,682,630	16,097,125	28.26	569,608
2012	31,866,536.89	7,902,901	7,611,563	24,254,974	28.81	841,894
2013	41,405,043.59	9,258,168	8,916,869	32,488,175	29.52	1,100,548
2014	40,259,369.71	8,031,744	7,735,657	32,523,713	30.09	1,080,881

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2015	41,912,899.27	7,301,227	7,032,070	34,880,829	30.81	1,132,127
2016	45,641,971.62	6,777,833	6,527,971	39,114,001	31.54	1,240,140
2017	43,226,369.78	5,290,908	5,095,861	38,130,509	32.26	1,181,975
2018	49,299,605.03	4,727,832	4,553,542	44,746,063	33.00	1,355,941
2019	66,718,890.51	4,590,260	4,421,042	62,297,849	33.86	1,839,866
2020	75,802,704.60	3,138,232	3,022,542	72,780,162	34.73	2,095,599
2021	85,987,353.88	1,186,625	1,142,880	84,844,473	35.60	2,383,272
	842,129,369.66	219,291,374	211,209,037	630,920,333		21,752,288

PNG

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1912	316.08	316	316			
1917	4,229.74	4,230	4,230			
1918	859.13	859	859			
1919	3,477.63	3,478	3,478			
1920	4,176.43	4,176	4,176			
1921	3,807.14	3,807	3,807			
1922	10,344.27	10,344	10,344			
1923	12,267.77	12,268	12,268			
1924	21,221.60	21,222	21,222			
1925	25,106.58	25,107	25,107			
1926	18,646.91	18,647	18,647			
1927	16,091.01	16,091	16,091			
1928	14,479.95	14,480	14,480			
1929	13,613.01	13,613	13,613			
1930	13,568.21	13,515	13,568			
1931	13,326.51	13,208	13,327			
1932	10,830.93	10,676	10,831			
1933	6,726.58	6,591	6,727			
1934	8,773.01	8,544	8,773			
1935	6,694.55	6,481	6,695			
1936	9,338.60	8,985	9,339			
1937	10,025.01	9,587	10,025			
1938	7,784.82	7,399	7,785			
1939	12,403.70	11,713	12,404			
1940	11,117.77	10,431	11,118			
1941	10,030.38	9,350	9,988	42	3.12	13
1942	6,049.91	5,601	5,983	67	3.41	20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1943	4,274.07	3,931	4,199	75	3.69	20
1944	6,869.42	6,275	6,703	166	3.98	42
1945	11,193.49	10,154	10,847	346	4.27	81
1946	18,818.93	16,953	18,110	709	4.56	155
1947	20,023.31	17,908	19,130	893	4.86	184
1948	24,183.32	21,471	22,937	1,247	5.16	242
1949	21,570.50	19,010	20,308	1,263	5.46	231
1950	30,589.50	26,759	28,586	2,004	5.76	348
1951	23,066.28	20,022	21,389	1,678	6.07	276
1952	466,543.21	401,834	429,264	37,279	6.38	5,843
1953	18,005.15	15,387	16,437	1,568	6.69	234
1954	25,628.36	21,723	23,206	2,423	7.01	346
1955	43,243.01	36,362	38,844	4,399	7.32	601
1956	50,003.99	41,688	44,534	5,470	7.65	715
1957	69,280.26	57,277	61,187	8,093	7.97	1,015
1958	101,499.81	83,186	88,864	12,635	8.30	1,522
1959	161,223.88	130,977	139,918	21,306	8.63	2,469
1960	141,092.35	113,579	121,332	19,760	8.97	2,203
1961	170,434.15	135,940	145,219	25,215	9.31	2,708
1962	307,976.17	243,369	259,982	47,994	9.65	4,973
1963	387,223.13	303,045	323,731	63,492	10.00	6,349
1964	525,652.74	407,381	435,189	90,463	10.35	8,740
1965	628,059.19	481,828	514,718	113,341	10.71	10,583
1966	696,373.17	528,791	564,887	131,486	11.07	11,878
1967	817,103.92	613,890	655,795	161,309	11.44	14,100
1968	1,047,924.06	778,880	832,048	215,877	11.81	18,279
1969	1,108,317.58	814,613	870,220	238,098	12.19	19,532
1970	1,278,476.47	929,120	992,543	285,933	12.57	22,747
1971	450,366.00	323,480	345,561	104,805	12.96	8,087
1972	1,023,487.31	726,451	776,040	247,448	13.35	18,535
1973	1,315,496.35	922,281	985,237	330,259	13.75	24,019
1974	1,351,727.79	935,923	999,811	351,917	14.15	24,870
1975	1,152,133.31	787,460	841,213	310,920	14.56	21,354
1976	1,393,091.79	939,431	1,003,558	389,534	14.98	26,004
1977	1,772,524.26	1,179,119	1,259,607	512,917	15.40	33,306
1978	1,347,230.42	883,608	943,924	403,306	15.83	25,477
1979	1,887,986.24	1,220,206	1,303,499	584,487	16.27	35,924
1980	2,491,832.31	1,586,649	1,694,956	796,876	16.71	47,689
1981	2,180,791.95	1,366,790	1,460,089	720,703	17.17	41,975
1982	1,803,307.44	1,296,398	1,384,892	418,415	15.45	27,082
1983	1,300,674.63	921,398	984,294	316,381	15.85	19,961
1984	1,828,716.85	1,282,296	1,369,827	458,889	15.98	28,716

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	2,155,348.08	1,486,759	1,588,247	567,101	16.41	34,558
1986	2,731,191.15	1,851,748	1,978,151	753,040	16.86	44,664
1987	3,692,295.47	2,458,330	2,626,139	1,066,156	17.32	61,556
1988	4,890,734.96	3,211,257	3,430,462	1,460,273	17.52	83,349
1989	4,612,405.42	2,968,083	3,170,689	1,441,717	18.01	80,051
1990	5,060,705.67	3,204,439	3,423,179	1,637,527	18.25	89,728
1991	3,685,591.59	2,282,118	2,437,899	1,247,693	18.76	66,508
1992	4,465,275.14	2,713,548	2,898,779	1,566,496	19.04	82,274
1993	4,744,816.35	2,812,727	3,004,728	1,740,088	19.58	88,871
1994	4,802,735.27	2,786,547	2,976,761	1,825,974	19.90	91,757
1995	5,428,454.16	3,063,820	3,272,961	2,155,493	20.45	105,403
1996	5,511,693.74	3,035,841	3,243,072	2,268,622	20.80	109,068
1997	6,383,335.42	3,425,298	3,659,114	2,724,221	21.16	128,744
1998	5,939,281.32	3,098,523	3,310,033	2,629,248	21.55	122,007
1999	4,281,374.75	2,157,813	2,305,109	1,976,266	22.14	89,262
2000	3,561,558.94	1,738,041	1,856,682	1,704,877	22.56	75,571
2001	6,218,211.49	2,931,887	3,132,022	3,086,189	22.98	134,299
2002	5,108,995.60	2,321,528	2,479,999	2,628,997	23.42	112,254
2003	5,786,971.13	2,526,592	2,699,061	3,087,910	23.87	129,364
2004	11,859,568.42	4,959,672	5,298,227	6,561,342	24.34	269,570
2005	7,685,342.19	3,055,692	3,264,278	4,421,064	25.00	176,843
2006	4,660,988.30	1,762,786	1,883,116	2,777,872	25.48	109,022
2007	6,221,020.30	2,228,369	2,380,481	3,840,539	25.98	147,827
2008	6,681,451.49	2,254,990	2,408,919	4,272,532	26.50	161,228
2009	6,848,011.99	2,165,341	2,313,150	4,534,862	27.03	167,771
2010	4,458,258.14	1,312,511	1,402,105	3,056,153	27.56	110,891
2011	7,662,245.24	2,075,702	2,217,393	5,444,853	28.26	192,670
2012	9,641,245.00	2,391,029	2,554,244	7,087,001	28.81	245,991
2013	9,525,224.27	2,129,840	2,275,226	7,249,998	29.52	245,596
2014	10,282,129.66	2,051,285	2,191,309	8,090,821	30.09	268,887
2015	14,840,744.61	2,585,258	2,761,732	12,079,013	30.81	392,048
2016	15,782,766.21	2,343,741	2,503,728	13,279,038	31.54	421,022
2017	17,425,105.42	2,132,833	2,278,423	15,146,682	32.26	469,519
2018	19,777,435.47	1,896,656	2,026,125	17,751,311	33.00	537,919
2019	26,632,143.66	1,832,291	1,957,366	24,674,778	33.86	728,729
2020	25,422,233.65	1,052,480	1,124,324	24,297,910	34.73	699,623
2021	29,523,415.14	407,423	435,234	29,088,181	35.60	817,084
	353,769,628.11	109,636,360	117,106,303	236,663,325		8,410,976

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1930	393.08	392	393			
1931	412.70	409	413			
1935	40.56	39	41			
1941	55.25	52	55			
1942	35.71	33	36			
1946	324.94	293	319	6	4.56	1
1947	129.32	116	126	3	4.86	1
1948	4.26	4	4			
1949	225.53	199	216	9	5.46	2
1951	66.68	58	63	4	6.07	1
1952	45.62	39	42	3	6.38	
1953	75.13	64	70	6	6.69	1
1954	455.66	386	420	36	7.01	5
1955	1,300.00	1,093	1,188	112	7.32	15
1956	926.71	773	840	86	7.65	11
1958	3,176.75	2,604	2,831	346	8.30	42
1959	1,183.16	961	1,045	138	8.63	16
1960	208.57	168	183	26	8.97	3
1961	21,168.19	16,884	18,356	2,812	9.31	302
1962	9,217.17	7,284	7,919	1,298	9.65	135
1963	17,208.34	13,467	14,641	2,567	10.00	257
1964	18,776.69	14,552	15,821	2,956	10.35	286
1965	16,410.87	12,590	13,688	2,723	10.71	254
1966	15,753.72	11,963	13,006	2,748	11.07	248
1967	28,522.34	21,429	23,298	5,225	11.44	457
1968	32,525.08	24,175	26,283	6,242	11.81	529
1969	28,452.87	20,913	22,737	5,716	12.19	469
1970	31,350.23	22,783	24,770	6,580	12.57	523
1971	58,937.27	42,332	46,024	12,914	12.96	996
1972	76,761.72	54,484	59,235	17,527	13.35	1,313
1973	46,522.96	32,617	35,461	11,062	13.75	805
1974	118,289.35	81,902	89,044	29,245	14.15	2,067
1975	157,985.87	107,980	117,396	40,590	14.56	2,788
1976	104,509.84	70,476	76,622	27,888	14.98	1,862
1977	54,340.52	36,148	39,300	15,040	15.40	977
1978	69,209.51	45,392	49,350	19,859	15.83	1,255
1979	61,528.13	39,766	43,234	18,294	16.27	1,124
1980	148,730.62	94,703	102,961	45,769	16.71	2,739
1981	359,036.68	225,023	244,646	114,391	17.17	6,662
1982	348,569.30	250,586	272,438	76,131	15.45	4,928
1983	308,911.20	218,833	237,916	70,995	15.85	4,479
1984	410,021.26	287,507	312,579	97,443	15.98	6,098

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	526,572.86	363,230	394,905	131,668	16.41	8,024
1986	604,563.76	409,894	445,638	158,925	16.86	9,426
1987	768,345.61	511,565	556,175	212,170	17.32	12,250
1988	742,973.45	487,836	530,377	212,596	17.52	12,134
1989	1,292,904.65	831,984	904,536	388,368	18.01	21,564
1990	1,316,747.98	833,765	906,472	410,275	18.25	22,481
1991	1,152,211.41	713,449	775,664	376,547	18.76	20,072
1992	1,785,857.52	1,085,266	1,179,905	605,952	19.04	31,825
1993	1,287,049.21	762,963	829,496	457,553	19.58	23,368
1994	2,285,117.75	1,325,825	1,441,442	843,676	19.90	42,396
1995	2,566,163.88	1,448,343	1,574,644	991,520	20.45	48,485
1996	2,473,571.61	1,362,443	1,481,253	992,318	20.80	47,708
1997	2,560,027.51	1,373,711	1,493,504	1,066,524	21.16	50,403
1998	2,859,879.03	1,491,999	1,622,107	1,237,772	21.55	57,437
1999	2,575,306.66	1,297,955	1,411,142	1,164,165	22.14	52,582
2000	2,298,956.35	1,121,891	1,219,724	1,079,232	22.56	47,838
2001	2,330,465.26	1,098,814	1,194,635	1,135,830	22.98	49,427
2002	3,547,388.64	1,611,933	1,752,500	1,794,889	23.42	76,639
2003	1,713,050.84	747,918	813,139	899,912	23.87	37,701
2004	2,607,743.69	1,090,558	1,185,659	1,422,085	24.34	58,426
2005	2,736,271.98	1,087,942	1,182,815	1,553,457	25.00	62,138
2006	1,871,304.64	707,727	769,444	1,101,861	25.48	43,244
2007	1,415,696.56	507,103	551,324	864,372	25.98	33,271
2008	4,087,767.53	1,379,622	1,499,930	2,587,837	26.50	97,654
2009	2,044,844.37	646,580	702,964	1,341,880	27.03	49,644
2010	3,106,805.35	914,643	994,403	2,112,402	27.56	76,647
2011	3,379,721.29	915,566	995,407	2,384,314	28.26	84,371
2012	6,027,499.34	1,494,820	1,625,174	4,402,325	28.81	152,805
2013	5,463,271.16	1,221,587	1,328,114	4,135,157	29.52	140,080
2014	7,088,817.28	1,414,219	1,537,544	5,551,273	30.09	184,489
2015	6,875,922.04	1,197,786	1,302,238	5,573,685	30.81	180,905
2016	6,585,210.75	977,904	1,063,181	5,522,030	31.54	175,080
2017	5,291,786.88	647,715	704,198	4,587,589	32.26	142,207
2018	5,568,497.35	534,019	580,587	4,987,910	33.00	151,149

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	6,781,375.79	466,559	507,245	6,274,131	33.86	185,296
2020	9,911,686.49	410,344	446,128	9,465,559	34.73	272,547
2021	7,318,450.14	100,995	109,802	7,208,648	35.60	202,490
	125,401,625.97	36,357,945	39,528,428	85,873,198		3,005,854
	1,321,300,623.74	365,285,679	367,843,768	953,456,856		33,169,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.7 2.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1929	54.93	55	55			
1930	105.12	105	105			
1931	135.58	136	136			
1932	144.99	145	145			
1933	39.72	40	40			
1934	286.90	287	287			
1935	618.93	619	619			
1936	1,035.81	1,036	1,036			
1937	1,823.58	1,824	1,824			
1938	1,847.19	1,847	1,847			
1939	2,416.02	2,416	2,416			
1940	2,769.15	2,769	2,769			
1941	4,017.29	4,017	4,017			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,256.80	1,257	1,257			
1945	1,401.16	1,401	1,401			
1946	2,694.68	2,695	2,695			
1947	3,525.59	3,526	3,526			
1948	2,340.03	2,340	2,340			
1949	4,941.22	4,941	4,941			
1950	4,459.18	4,459	4,459			
1951	5,291.61	5,292	5,292			
1952	7,433.11	7,433	7,433			
1953	5,771.03	5,771	5,771			
1954	2,116.06	2,116	2,116			
1955	3,790.73	3,791	3,791			
1956	4,101.54	4,102	4,102			
1957	3,380.95	3,366	3,262	119	0.15	119
1958	4,845.09	4,792	4,644	201	0.38	201
1959	9,413.84	9,242	8,957	457	0.64	457
1960	5,755.01	5,607	5,434	321	0.90	321
1961	7,346.68	7,101	6,882	465	1.17	397
1962	8,833.32	8,467	8,206	628	1.45	433
1963	9,096.41	8,649	8,382	714	1.72	415
1964	10,851.53	10,231	9,915	936	2.00	468
1965	11,170.56	10,440	10,118	1,053	2.29	460
1966	28,508.80	26,415	25,600	2,909	2.57	1,132
1967	58,623.69	53,834	52,173	6,450	2.86	2,255
1968	95,000.52	86,450	83,783	11,218	3.15	3,561
1969	91,488.72	82,496	79,951	11,538	3.44	3,354
1970	79,374.97	70,893	68,706	10,669	3.74	2,853

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1971	51,186.85	45,293	43,896	7,291	4.03	1,809
1972	51,877.77	45,474	44,071	7,807	4.32	1,807
1973	83,817.00	72,753	70,509	13,308	4.62	2,881
1974	88,022.18	75,623	73,290	14,732	4.93	2,988
1975	66,917.47	56,899	55,144	11,774	5.24	2,247
1976	38,135.20	32,077	31,087	7,048	5.56	1,268
1977	46,075.69	38,335	37,152	8,923	5.88	1,518
1978	123,704.78	101,721	98,583	25,122	6.22	4,039
1979	138,683.59	112,651	109,176	29,508	6.57	4,491
1980	653,711.35	524,087	507,919	145,793	6.94	21,008
1981	370,699.09	293,171	284,127	86,572	7.32	11,827
1982	231,781.74	195,925	189,881	41,901	7.23	5,795
1983	28,172.54	23,535	22,809	5,364	7.59	707
1984	107,542.53	89,131	86,381	21,161	7.75	2,730
1985	349,577.07	285,814	276,997	72,580	8.14	8,916
1986	249,754.17	201,252	195,043	54,711	8.56	6,391
1987	405,891.24	322,075	312,139	93,752	8.98	10,440
1988	347,910.26	271,579	263,201	84,710	9.42	8,993
1989	544,088.92	417,316	404,442	139,647	9.87	14,149
1990	913,619.37	687,773	666,555	247,064	10.34	23,894
1991	900,979.95	665,013	644,497	256,483	10.82	23,705
1992	832,932.43	604,459	585,811	247,121	11.15	22,163
1993	671,263.64	476,329	461,634	209,629	11.66	17,978
1994	967,724.11	670,633	649,944	317,780	12.18	26,090
1995	983,432.46	664,604	644,101	339,332	12.71	26,698
1996	684,129.19	451,799	437,861	246,268	13.11	18,785
1997	962,566.64	617,872	598,811	363,756	13.67	26,610
1998	807,128.39	502,680	487,172	319,956	14.23	22,485
1999	996,114.65	602,849	584,251	411,864	14.68	28,056
2000	891,686.81	521,458	505,371	386,316	15.26	25,316
2001	1,205,548.58	679,688	658,720	546,829	15.86	34,478
2002	856,061.48	465,697	451,330	404,731	16.34	24,769
2003	938,953.21	489,852	474,740	464,213	16.96	27,371
2004	871,259.97	436,066	422,613	448,647	17.47	25,681
2005	1,022,572.69	489,301	474,206	548,367	17.98	30,499
2006	1,183,803.76	537,684	521,096	662,707	18.63	35,572
2007	743,021.64	319,945	310,075	432,947	19.17	22,585
2008	2,976,363.78	1,209,594	1,172,278	1,804,086	19.72	91,485
2009	1,487,298.57	566,958	549,467	937,831	20.29	46,221
2010	1,694,396.45	604,052	585,417	1,108,980	20.76	53,419
2011	3,000,142.78	989,147	958,632	2,041,511	21.35	95,621
2012	2,559,747.09	775,603	751,676	1,808,072	21.85	82,749

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2013	3,161,325.68	868,100	841,319	2,320,007	22.46	103,295
2014	3,238,639.57	799,296	774,638	2,464,002	22.89	107,645
2015	2,715,717.26	589,582	571,393	2,144,324	23.44	91,481
2016	3,363,103.78	630,918	611,454	2,751,650	23.82	115,518
2017	4,181,617.91	654,841	634,639	3,546,979	24.24	146,328
2018	7,795,907.63	971,370	941,403	6,854,505	24.59	278,752
2019	4,121,227.33	378,329	366,657	3,754,570	24.75	151,700
2020	4,635,432.17	266,074	257,866	4,377,567	24.61	177,878
2021	6,783,408.61	142,452	138,057	6,645,351	23.31	285,086
	72,614,776.81	22,989,123	22,281,953	50,332,824		2,420,343

PNG

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

1932	35.33	35	35			
1945	263.01	263	263			
1951	108.54	109	109			
1952	12,605.13	12,605	12,605			
1953	208.14	208	208			
1954	440.59	441	441			
1955	2,293.15	2,293	2,293			
1956	4,572.33	4,572	4,572			
1957	1,870.52	1,862	1,871			
1958	8,168.45	8,080	8,168			
1959	6,807.32	6,683	6,807			
1960	12,620.06	12,296	12,620			
1961	33,147.20	32,039	33,147			
1962	60,981.72	58,455	60,982			
1963	73,963.16	70,329	73,963			
1964	139,374.55	131,411	138,555	819	2.00	410
1965	256,696.43	239,901	252,944	3,753	2.29	1,639
1966	375,484.19	347,912	366,827	8,657	2.57	3,368
1967	293,446.38	269,469	284,119	9,327	2.86	3,261
1968	343,395.50	312,490	329,479	13,916	3.15	4,418
1969	511,486.19	461,212	486,287	25,199	3.44	7,325
1970	445,393.69	397,799	419,426	25,967	3.74	6,943
1971	280,998.88	248,645	262,163	18,836	4.03	4,674
1972	283,767.26	248,742	262,265	21,502	4.32	4,977
1973	122,880.73	106,660	112,459	10,422	4.62	2,256

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1974	38,164.08	32,788	34,571	3,593	4.93	729
1975	64,421.51	54,777	57,755	6,666	5.24	1,272
1976	27,703.03	23,302	24,569	3,134	5.56	564
1977	45,583.69	37,926	39,988	5,596	5.88	952
1978	39,536.78	32,511	34,279	5,258	6.22	845
1979	126,355.22	102,637	108,217	18,138	6.57	2,761
1980	944,202.48	756,977	798,132	146,071	6.94	21,048
1981	1,398,457.95	1,105,984	1,166,114	232,344	7.32	31,741
1982	107,345.80	90,739	95,672	11,674	7.23	1,615
1983	64,853.91	54,179	57,125	7,729	7.59	1,018
1984	278,649.64	230,945	243,501	35,149	7.75	4,535
1985	529,827.93	433,187	456,738	73,090	8.14	8,979
1986	614,916.98	495,500	522,439	92,478	8.56	10,804
1987	618,212.65	490,552	517,222	100,991	8.98	11,246
1988	679,086.35	530,095	558,915	120,171	9.42	12,757
1989	663,686.78	509,048	536,724	126,963	9.87	12,864
1990	708,225.41	533,152	562,138	146,087	10.34	14,128
1991	894,972.61	660,579	696,493	198,480	10.82	18,344
1992	1,261,046.34	915,141	964,895	296,151	11.15	26,561
1993	1,400,778.49	993,992	1,048,033	352,746	11.66	30,253
1994	2,348,503.61	1,627,513	1,715,997	632,507	12.18	51,930
1995	496,985.24	335,863	354,123	142,862	12.71	11,240
1996	1,238,955.63	818,206	862,690	376,266	13.11	28,701
1997	1,216,436.55	780,831	823,283	393,154	13.67	28,760
1998	1,544,411.43	961,859	1,014,153	530,259	14.23	37,263
1999	776,713.67	470,067	495,623	281,090	14.68	19,148
2000	845,686.24	494,557	521,445	324,241	15.26	21,248
2001	1,047,955.56	590,837	622,959	424,996	15.86	26,797
2002	1,047,841.26	570,026	601,017	446,824	16.34	27,345
2003	608,921.51	317,674	334,945	273,976	16.96	16,154
2004	1,855,356.02	928,606	979,092	876,264	17.47	50,158
2005	1,255,501.59	600,758	633,420	622,082	17.98	34,599
2006	1,317,438.67	598,381	630,913	686,525	18.63	36,851
2007	1,848,585.54	796,001	839,278	1,009,308	19.17	52,650
2008	1,436,865.71	583,942	615,689	821,176	19.72	41,642
2009	1,481,482.02	564,741	595,445	886,037	20.29	43,669
2010	999,646.09	356,374	375,749	623,897	20.76	30,053
2011	1,929,549.59	636,172	670,759	1,258,791	21.35	58,960
2012	1,414,796.52	428,683	451,989	962,807	21.85	44,064
2013	1,345,218.26	369,397	389,480	955,738	22.46	42,553
2014	1,621,110.12	400,090	421,842	1,199,268	22.89	52,393
2015	1,660,714.04	360,541	380,143	1,280,571	23.44	54,632

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2016	1,327,189.19	248,981	262,517	1,064,672	23.82	44,697
2017	2,725,215.13	426,769	449,971	2,275,244	24.24	93,863
2018	4,304,570.20	536,349	565,509	3,739,061	24.59	152,056
2019	2,118,147.21	194,446	205,018	1,913,130	24.75	77,298
2020	3,932,081.79	225,701	237,972	3,694,110	24.61	150,106
2021	2,964,564.15	62,256	65,641	2,898,923	23.31	124,364
	60,487,478.62	26,344,143	27,772,791	32,714,687		1,705,481

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

1967	16,556.84	15,204	11,543	5,014	2.86	1,753
1968	22,991.20	20,922	15,884	7,107	3.15	2,256
1969	41,343.79	37,280	28,304	13,040	3.44	3,791
1970	28,940.51	25,848	19,624	9,316	3.74	2,491
1971	26,642.55	23,575	17,899	8,744	4.03	2,170
1972	65,539.55	57,450	43,617	21,922	4.32	5,075
1973	90,590.20	78,632	59,699	30,891	4.62	6,686
1974	49,618.21	42,629	32,365	17,253	4.93	3,500
1975	53,086.67	45,139	34,270	18,816	5.24	3,591
1976	36,099.69	30,365	23,054	13,046	5.56	2,346
1977	19,605.74	16,312	12,384	7,221	5.88	1,228
1978	9,616.75	7,908	6,004	3,613	6.22	581
1979	21,038.77	17,090	12,975	8,064	6.57	1,227
1980	82,470.72	66,118	50,198	32,273	6.94	4,650
1981	35,611.75	28,164	21,383	14,229	7.32	1,944
1982	74,822.56	63,248	48,019	26,803	7.23	3,707
1983	67,256.00	56,186	42,658	24,598	7.59	3,241
1984	50,856.68	42,150	32,001	18,856	7.75	2,433
1985	66,659.91	54,501	41,378	25,282	8.14	3,106
1986	88,458.81	71,280	54,117	34,342	8.56	4,012
1987	68,779.44	54,576	41,435	27,344	8.98	3,045
1988	10,880.03	8,493	6,448	4,432	9.42	470
1989	28,639.10	21,966	16,677	11,962	9.87	1,212
1990	158,572.07	119,373	90,630	67,942	10.34	6,571
1991	176,704.24	130,425	99,021	77,683	10.82	7,180
1992	156,321.04	113,442	86,127	70,194	11.15	6,295
1993	86,026.11	61,044	46,346	39,680	11.66	3,403
1994	60,048.42	41,614	31,594	28,454	12.18	2,336

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1996	23,863.63	15,760	11,965	11,898	13.11	908
1997	16,217.76	10,410	7,903	8,314	13.67	608
2001	4,157.02	2,344	1,780	2,377	15.86	150
2002	3,650.45	1,986	1,508	2,143	16.34	131
2003	14,474.51	7,551	5,733	8,742	16.96	515
2004	101,296.17	50,699	38,492	62,805	17.47	3,595
2005	44,912.16	21,490	16,316	28,597	17.98	1,590
2006	84,560.74	38,407	29,159	55,401	18.63	2,974
2007	44,364.00	19,103	14,503	29,861	19.17	1,558
2008	81,365.08	33,067	25,105	56,260	19.72	2,853
2009	733.80	280	213	521	20.29	26
2012	635,369.62	192,517	146,163	489,207	21.85	22,389
2013	1,178,439.47	323,599	245,683	932,757	22.46	41,530
2014	712,349.28	175,808	133,477	578,872	22.89	25,289
2015	626,945.19	136,110	103,337	523,608	23.44	22,338
2016	572,178.48	107,341	81,495	490,683	23.82	20,600
2017	931,132.03	145,815	110,706	820,426	24.24	33,846
2018	663,457.69	82,667	62,762	600,695	24.59	24,428
2019	1,220,473.84	112,039	85,062	1,135,412	24.75	45,875
2020	774,077.28	44,432	33,734	740,344	24.61	30,083
2021	820,156.44	17,223	13,076	807,080	23.31	34,624
	10,247,951.99	2,889,582	2,193,827	8,054,125		406,210
	143,350,207.42	52,222,848	52,248,571	91,101,636		4,532,034
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.1 3.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	217,918	225,308			
1996	173,108.40	166,426	173,108			
1997	173,127.78	164,991	173,128			
1998	184,130.59	173,525	182,841	1,290	1.44	896
1999	342,667.80	319,983	337,161	5,507	1.60	3,442
2000	478,162.92	440,006	463,628	14,535	1.86	7,815
2001	549,785.70	499,315	526,120	23,665	2.07	11,432
2002	670,198.61	598,554	630,687	39,512	2.33	16,958
2003	252,157.11	221,117	232,988	19,170	2.60	7,373
2004	243,716.21	208,987	220,206	23,510	2.91	8,079
2005	216,895.80	181,086	190,808	26,088	3.26	8,002
2006	5,390,842.80	4,369,817	4,604,409	786,434	3.62	217,247
2008	15,525.65	11,654	12,280	3,246	4.49	723
2018	303,687.22	67,054	70,654	233,033	12.35	18,869
2020	1,511,975.32	143,033	150,712	1,361,264	14.35	94,862
	10,731,290.10	7,783,466	8,194,036	2,537,254		395,698

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

1999	68,566.40	64,027	68,566			
2000	110,387.90	101,579	110,388			
2001	719,557.21	653,502	719,557			
2002	1,586,309.09	1,416,733	1,561,699	24,610	2.33	10,562
2003	887,157.53	777,948	857,551	29,606	2.60	11,387
2004	2,657,385.83	2,278,708	2,511,876	145,510	2.91	50,003
2005	1,150,682.48	960,705	1,059,009	91,674	3.26	28,121
2006	1,163,903.88	943,460	1,039,999	123,905	3.62	34,228
2007	1,417,138.09	1,109,619	1,223,160	193,978	4.02	48,253
2008	490,501.02	368,170	405,843	84,658	4.49	18,855
2009	57,248.17	40,864	45,045	12,203	5.01	2,436
2010	228,321.73	153,615	169,334	58,988	5.59	10,552
2011	246,330.80	154,671	170,498	75,833	6.22	12,192
2012	96,274.94	55,608	61,298	34,977	6.95	5,033
2013	68,490.16	35,916	39,591	28,899	7.71	3,748
2014	7,274.22	3,399	3,747	3,527	8.55	413
2016	42,352.64	14,654	16,153	26,199	10.40	2,519
2018	197,444.20	43,596	48,057	149,387	12.35	12,096

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2019	24,280.90	3,832	4,224	20,057	13.35	1,502
2020	67,776.24	6,412	7,068	60,708	14.35	4,231
2021	829,106.03	26,200	28,881	800,225	15.35	52,132
	12,116,489.46	9,213,218	10,151,544	1,964,945		308,263
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	266,687	297,294	99,090	5.59	17,726
2020	5,164.22	489	545	4,619	14.35	322
	401,547.32	267,176	297,839	103,709		18,048
	23,249,326.88	17,263,860	18,643,419	4,605,908		722,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 3.11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1898	1.56	2	2			
1899	45.73	46	46			
1901	125.42	125	125			
1902	190.38	190	190			
1903	207.95	208	208			
1904	192.20	192	192			
1905	295.74	296	296			
1906	171.61	172	172			
1907	447.84	448	448			
1908	194.70	195	195			
1909	5,593.69	5,594	5,594			
1910	1,070.27	1,070	1,070			
1911	2,131.79	2,132	2,132			
1912	1,304.52	1,305	1,305			
1913	1,697.22	1,697	1,697			
1914	1,422.02	1,422	1,422			
1915	1,885.62	1,886	1,886			
1916	2,392.46	2,392	2,392			
1917	3,042.59	3,043	3,043			
1918	2,018.75	2,019	2,019			
1919	9,546.64	9,547	9,547			
1920	13,006.66	13,007	13,007			
1921	10,882.44	10,882	10,882			
1922	11,895.66	11,896	11,896			
1923	13,623.38	13,623	13,623			
1924	16,813.34	16,813	16,813			
1925	17,723.49	17,723	17,723			
1926	11,912.95	11,913	11,913			
1927	13,898.35	13,898	13,898			
1928	12,319.91	12,320	12,320			
1929	12,923.57	12,924	12,924			
1930	7,888.18	7,857	7,888			
1931	6,038.87	5,985	6,039			
1932	4,264.87	4,204	4,265			
1933	2,305.38	2,259	2,305			
1934	2,832.22	2,758	2,832			
1935	3,710.73	3,592	3,711			
1936	3,819.71	3,675	3,820			
1937	6,583.13	6,295	6,583			
1938	5,345.46	5,080	5,345			
1939	6,463.11	6,103	6,463			
1940	8,892.11	8,343	8,892			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1941	10,712.58	9,986	10,713			
1942	8,488.07	7,859	8,488			
1943	6,187.46	5,691	6,187			
1944	8,149.37	7,444	8,149			
1945	8,496.19	7,707	8,496			
1946	13,455.20	12,121	13,454	1	4.56	
1947	28,358.54	25,362	28,152	207	4.86	43
1948	26,549.45	23,571	26,164	386	5.16	75
1949	31,775.41	28,004	31,084	691	5.46	127
1950	37,917.87	33,170	36,818	1,100	5.76	191
1951	43,999.31	38,193	42,394	1,605	6.07	264
1952	48,722.26	41,964	46,580	2,143	6.38	336
1953	42,089.98	35,969	39,925	2,165	6.69	324
1954	57,683.34	48,893	54,271	3,413	7.01	487
1955	71,293.40	59,948	66,542	4,752	7.32	649
1956	77,512.44	64,622	71,730	5,783	7.65	756
1957	80,268.82	66,361	73,660	6,609	7.97	829
1958	75,111.89	61,559	68,330	6,782	8.30	817
1959	81,628.19	66,314	73,608	8,020	8.63	929
1960	78,595.68	63,270	70,229	8,367	8.97	933
1961	67,921.05	54,175	60,134	7,787	9.31	836
1962	60,121.28	47,509	52,735	7,387	9.65	765
1963	69,492.77	54,386	60,368	9,125	10.00	912
1964	78,759.59	61,039	67,753	11,007	10.35	1,063
1965	96,753.54	74,226	82,390	14,363	10.71	1,341
1966	100,525.58	76,334	84,730	15,796	11.07	1,427
1967	110,606.10	83,098	92,238	18,368	11.44	1,606
1968	127,381.10	94,677	105,091	22,291	11.81	1,887
1969	130,558.23	95,960	106,515	24,044	12.19	1,972
1970	115,672.28	84,064	93,310	22,362	12.57	1,779
1971	101,732.53	73,070	81,107	20,626	12.96	1,592
1972	93,455.11	66,333	73,629	19,826	13.35	1,485
1973	127,135.54	89,133	98,937	28,199	13.75	2,051
1974	135,075.88	93,525	103,812	31,264	14.15	2,209
1975	92,936.59	63,520	70,507	22,430	14.56	1,541
1976	48,364.14	32,614	36,201	12,163	14.98	812
1977	83,542.25	55,574	61,687	21,856	15.40	1,419
1978	97,632.01	64,034	71,077	26,555	15.83	1,678
1979	306,516.75	198,102	219,891	86,626	16.27	5,324
1980	578,785.99	368,536	409,071	169,715	16.71	10,156
1981	653,208.51	409,392	454,421	198,788	17.17	11,578
1982	524,387.93	376,982	418,446	105,942	15.45	6,857

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1983	544,482.64	385,712	428,136	116,346	15.85	7,340
1984	476,450.45	334,087	370,833	105,617	15.98	6,609
1985	668,713.44	461,279	512,015	156,698	16.41	9,549
1986	684,038.52	463,778	514,789	169,250	16.86	10,039
1987	765,418.74	509,616	565,669	199,750	17.32	11,533
1988	985,892.19	647,337	718,538	267,355	17.52	15,260
1989	1,070,134.50	688,632	764,375	305,760	18.01	16,977
1990	1,334,644.62	845,097	938,049	396,595	18.25	21,731
1991	1,328,153.09	822,392	912,847	415,306	18.76	22,138
1992	1,244,966.55	756,566	839,781	405,186	19.04	21,281
1993	967,023.30	573,251	636,303	330,720	19.58	16,891
1994	1,371,891.22	795,971	883,520	488,371	19.90	24,541
1995	1,516,299.40	855,799	949,928	566,371	20.45	27,695
1996	1,411,075.57	777,220	862,706	548,369	20.80	26,364
1997	1,661,272.15	891,439	989,488	671,784	21.16	31,748
1998	1,836,056.22	957,871	1,063,227	772,829	21.55	35,862
1999	1,801,930.71	908,173	1,008,063	793,868	22.14	35,857
2000	1,835,296.69	895,625	994,135	841,162	22.56	37,286
2001	1,780,558.22	839,533	931,873	848,685	22.98	36,931
2002	1,029,425.71	467,771	519,221	510,205	23.42	21,785
2003	1,431,100.42	624,818	693,542	737,559	23.87	30,899
2004	1,123,563.48	469,874	521,555	602,008	24.34	24,733
2005	1,297,983.39	516,078	572,841	725,142	25.00	29,006
2006	1,361,922.07	515,079	571,732	790,190	25.48	31,012
2007	7,191,674.98	2,576,058	2,859,398	4,332,277	25.98	166,754
2008	3,024,995.30	1,020,936	1,133,229	1,891,767	26.50	71,387
2009	2,217,742.35	701,250	778,380	1,439,362	27.03	53,251
2010	1,438,403.59	423,466	470,043	968,361	27.56	35,136
2011	1,800,694.03	487,808	541,462	1,259,232	28.26	44,559
2012	2,221,300.70	550,883	611,475	1,609,826	28.81	55,877
2013	2,737,348.87	612,071	679,393	2,057,956	29.52	69,714
2014	2,031,120.21	405,208	449,777	1,581,343	30.09	52,554
2015	2,708,188.69	471,766	523,656	2,184,533	30.81	70,903
2016	2,890,225.25	429,198	476,405	2,413,820	31.54	76,532
2017	2,912,602.40	356,503	395,715	2,516,888	32.26	78,019
2018	3,947,225.70	378,539	420,174	3,527,051	33.00	106,880
2019	2,997,774.63	206,247	228,932	2,768,843	33.86	81,773
2020	3,215,895.46	133,138	147,782	3,068,114	34.73	88,342
2021	5,478,233.02	75,600	83,915	5,394,318	35.60	151,526
	81,206,400.89	28,381,091	31,479,046	49,727,355		1,823,324

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1953	3,957.44	3,382	1,705	2,253	6.69	337
1954	4,992.73	4,232	2,133	2,859	7.01	408
1955	6,749.65	5,676	2,861	3,888	7.32	531
1956	4,652.22	3,879	1,955	2,697	7.65	353
1957	12,571.25	10,393	5,239	7,332	7.97	920
1958	13,680.75	11,212	5,652	8,029	8.30	967
1959	14,163.78	11,507	5,800	8,363	8.63	969
1960	5,694.50	4,584	2,311	3,384	8.97	377
1961	14,608.05	11,652	5,874	8,734	9.31	938
1962	12,029.24	9,506	4,792	7,237	9.65	750
1963	12,504.21	9,786	4,933	7,571	10.00	757
1964	15,578.78	12,074	6,086	9,492	10.35	917
1965	23,775.80	18,240	9,194	14,581	10.71	1,361
1966	17,604.09	13,368	6,739	10,866	11.07	982
1967	20,893.24	15,697	7,913	12,981	11.44	1,135
1968	27,322.42	20,308	10,237	17,085	11.81	1,447
1969	19,661.37	14,451	7,285	12,377	12.19	1,015
1970	37,507.92	27,259	13,741	23,767	12.57	1,891
1971	23,762.64	17,068	8,604	15,159	12.96	1,170
1972	20,513.54	14,560	7,339	13,174	13.35	987
1973	10,455.25	7,330	3,695	6,760	13.75	492
1974	80,178.92	55,515	27,984	52,195	14.15	3,689
1975	19,775.07	13,516	6,813	12,962	14.56	890
1976	4,380.86	2,954	1,489	2,892	14.98	193
1977	1,334.44	888	448	887	15.40	58
1978	110.82	73	37	74	15.83	5
1979	952.25	615	310	642	16.27	39
1980	13,634.97	8,682	4,376	9,259	16.71	554
1981	35,806.28	22,441	11,312	24,494	17.17	1,427
1982	32,976.06	23,706	11,950	21,026	15.45	1,361
1983	30,298.97	21,464	10,820	19,479	15.85	1,229
1984	31,176.75	21,861	11,020	20,157	15.98	1,261
1985	53,622.36	36,989	18,646	34,977	16.41	2,131
1986	58,717.94	39,811	20,068	38,650	16.86	2,292
1987	74,450.88	49,569	24,987	49,464	17.32	2,856
1988	57,001.64	37,427	18,866	38,135	17.52	2,177
1989	79,399.51	51,094	25,756	53,644	18.01	2,979
1990	83,514.40	52,881	26,656	56,858	18.25	3,116
1991	86,051.49	53,283	26,859	59,192	18.76	3,155
1992	70,069.58	42,581	21,464	48,605	19.04	2,553

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1993	76,473.21	45,333	22,852	53,622	19.58	2,739
1994	102,807.08	59,649	30,068	72,739	19.90	3,655
1995	111,230.16	62,778	31,645	79,585	20.45	3,892
1996	206,710.67	113,856	57,393	149,318	20.80	7,179
1997	304,799.73	163,556	82,446	222,354	21.16	10,508
1998	541,757.58	282,635	142,472	399,286	21.55	18,528
1999	411,867.44	207,581	104,638	307,229	22.14	13,877
2000	393,232.16	191,897	96,732	296,500	22.56	13,143
2001	344,751.63	162,550	81,939	262,813	22.98	11,437
2002	453,491.35	206,066	103,874	349,617	23.42	14,928
2003	351,177.59	153,324	77,288	273,890	23.87	11,474
2004	244,795.45	102,373	51,605	193,191	24.34	7,937
2005	429,337.66	170,705	86,050	343,288	25.00	13,732
2006	299,300.78	113,196	57,060	242,241	25.48	9,507
2007	647,783.38	232,036	116,965	530,818	25.98	20,432
2008	814,605.24	274,929	138,587	676,018	26.50	25,510
2009	474,325.74	149,982	75,603	398,722	27.03	14,751
2010	330,126.13	97,189	48,991	281,135	27.56	10,201
2011	619,301.32	167,769	84,570	534,732	28.26	18,922
2012	572,709.73	142,032	71,596	501,114	28.81	17,394
2013	632,492.13	141,425	71,290	561,202	29.52	19,011
2014	755,842.89	150,791	76,011	679,832	30.09	22,593
2015	1,063,981.95	185,346	93,430	970,552	30.81	31,501
2016	2,028,590.94	301,246	151,853	1,876,738	31.54	59,503
2017	650,849.97	79,664	40,157	610,693	32.26	18,930
2018	757,648.03	72,658	36,626	721,022	33.00	21,849
2019	1,538,369.53	105,840	53,352	1,485,017	33.86	43,858
2020	484,367.12	20,053	10,108	474,259	34.73	13,656
2021	357,011.97	4,927	2,484	354,528	35.60	9,959

17,135,870.62 4,942,900 2,491,633 14,644,238 541,275

98,342,271.51 33,323,991 33,970,678 64,371,593 2,364,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 2.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1944	77.95	71	64	14	3.98	4
1957	117.06	97	87	30	7.97	4
1962	2,151.47	1,700	1,521	630	9.65	65
1964	17,920.86	13,889	12,430	5,491	10.35	531
1965	20,920.63	16,050	14,364	6,557	10.71	612
1966	29,758.73	22,597	20,223	9,536	11.07	861
1967	33,875.31	25,451	22,777	11,098	11.44	970
1968	27,894.47	20,733	18,555	9,340	11.81	791
1969	29,312.36	21,545	19,281	10,031	12.19	823
1970	46,449.79	33,757	30,210	16,240	12.57	1,292
1971	42,432.58	30,478	27,276	15,157	12.96	1,170
1972	30,600.18	21,719	19,437	11,163	13.35	836
1973	21,528.93	15,094	13,508	8,021	13.75	583
1974	24,295.63	16,822	15,055	9,241	14.15	653
1975	33,447.98	22,861	20,459	12,989	14.56	892
1976	7,088.04	4,780	4,278	2,810	14.98	188
1977	17,783.83	11,830	10,587	7,197	15.40	467
1978	23,253.21	15,251	13,649	9,605	15.83	607
1979	85,124.85	55,016	49,236	35,889	16.27	2,206
1980	175,119.76	111,506	99,790	75,329	16.71	4,508
1981	85,224.43	53,414	47,802	37,423	17.17	2,180
1982	129,428.81	93,046	83,270	46,159	15.45	2,988
1983	63,138.87	44,728	40,029	23,110	15.85	1,458
1984	58,876.10	41,284	36,946	21,930	15.98	1,372
1985	123,384.92	85,111	76,169	47,216	16.41	2,877
1986	140,377.12	95,176	85,176	55,201	16.86	3,274
1987	136,832.49	91,103	81,531	55,301	17.32	3,193
1988	175,491.48	115,228	103,121	72,370	17.52	4,131
1989	213,503.89	137,390	122,955	90,549	18.01	5,028
1990	214,130.92	135,588	121,342	92,789	18.25	5,084
1991	78,271.51	48,466	43,374	34,898	18.76	1,860
1992	96,689.87	58,758	52,584	44,105	19.04	2,316
1993	33,962.96	20,133	18,018	15,945	19.58	814
1994	111,740.54	64,832	58,020	53,720	19.90	2,699
1995	158,945.89	89,709	80,283	78,662	20.45	3,847
1996	44,731.50	24,638	22,049	22,682	20.80	1,090
1997	90,392.75	48,505	43,409	46,984	21.16	2,220
1998	55,905.23	29,166	26,102	29,804	21.55	1,383
1999	104,475.10	52,655	47,123	57,352	22.14	2,590
2000	92,875.32	45,323	40,561	52,314	22.56	2,319
2001	170,338.61	80,315	71,876	98,462	22.98	4,285
2002	54,814.24	24,908	22,291	32,523	23.42	1,389

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2003	133,190.26	58,151	52,041	81,149	23.87	3,400
2004	229,781.29	96,095	85,999	143,783	24.34	5,907
2005	221,319.48	87,997	78,751	142,568	25.00	5,703
2006	179,516.35	67,893	60,760	118,757	25.48	4,661
2008	542,890.68	183,226	163,975	378,916	26.50	14,299
2009	435,453.99	137,691	123,224	312,230	27.03	11,551
2010	540,142.20	159,018	142,310	397,832	27.56	14,435
2012	185,684.69	46,050	41,212	144,473	28.81	5,015
2013	64,891.21	14,510	12,985	51,906	29.52	1,758
2020	588,929.84	24,382	21,820	567,110	34.73	16,329
2021	64,272.16	887	794	63,478	35.60	1,783
	6,288,758.32	2,816,623	2,520,687	3,768,072		161,301

PNG

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

1950	211.54	185	212			
1952	22,872.17	19,700	22,872			
1953	3,324.65	2,841	3,325			
1954	3,638.77	3,084	3,639			
1956	2,288.98	1,908	2,289			
1957	4,312.96	3,566	4,313			
1958	523.27	429	523			
1959	5,076.98	4,124	5,077			
1960	13,576.34	10,929	13,576			
1961	9,266.15	7,391	9,266			
1962	28,692.16	22,673	28,692			
1963	14,471.10	11,325	14,471			
1964	37,803.93	29,298	37,804			
1965	38,378.73	29,443	38,379			
1966	31,246.60	23,727	31,247			
1967	24,202.13	18,183	24,202			
1968	19,889.94	14,783	19,890			
1969	19,954.10	14,666	19,770	184	12.19	15
1970	22,762.73	16,543	22,300	462	12.57	37
1971	20,289.92	14,573	19,645	645	12.96	50
1972	17,294.88	12,276	16,548	747	13.35	56
1973	11,492.55	8,057	10,861	632	13.75	46
1974	24,418.58	16,907	22,791	1,628	14.15	115

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1975	16,319.18	11,154	15,036	1,283	14.56	88
1976	25,023.29	16,874	22,747	2,277	14.98	152
1977	43,118.59	28,683	38,665	4,453	15.40	289
1978	25,979.99	17,039	22,969	3,011	15.83	190
1979	50,315.47	32,519	43,836	6,479	16.27	398
1980	157,640.32	100,376	135,309	22,331	16.71	1,336
1981	85,258.09	53,435	72,031	13,227	17.17	770
1984	251.00	176	237	14	15.98	1
1985	76,948.28	53,079	71,552	5,397	16.41	329
1986	6,297.30	4,270	5,756	541	16.86	32
1987	4,517.67	3,008	4,055	463	17.32	27
1988	436.80	287	387	50	17.52	3
1989	61,414.76	39,520	53,274	8,141	18.01	452
1990	113,229.49	71,697	96,649	16,580	18.25	908
1991	3,009.98	1,864	2,513	497	18.76	26
1992	70,156.42	42,634	57,472	12,685	19.04	666
1993	67,108.70	39,782	53,627	13,482	19.58	689
1994	82,593.19	47,921	64,599	17,995	19.90	904
1995	26,780.69	15,115	20,375	6,405	20.45	313
1996	1,225.32	675	910	315	20.80	15
1997	216,693.86	116,278	156,745	59,949	21.16	2,833
1998	256,742.97	133,943	180,558	76,185	21.55	3,535
1999	8,429.94	4,249	5,728	2,702	22.14	122
2000	84,587.64	41,279	55,645	28,943	22.56	1,283
2001	118,361.21	55,807	75,229	43,132	22.98	1,877
2002	169,552.53	77,045	103,858	65,694	23.42	2,805
2003	148,288.73	64,743	87,275	61,014	23.87	2,556
2004	220,104.20	92,048	124,083	96,022	24.34	3,945
2007	122,142.22	43,751	58,977	63,165	25.98	2,431
2009	114,064.35	36,067	48,619	65,445	27.03	2,421
2010	62,519.49	18,406	24,812	37,708	27.56	1,368
2018	45.98	4	5	41	33.00	1
2021	6,060.89	84	113	5,948	35.60	167
	2,821,207.70	1,550,423	2,075,337	745,871		33,251

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1971	5,001.66	3,592	4,829	172	12.96	13
1972	12,065.77	8,564	11,514	552	13.35	41
1973	16,158.21	11,328	15,230	928	13.75	67
1974	23,610.65	16,348	21,980	1,631	14.15	115
1975	11,934.41	8,157	10,967	967	14.56	66
1976	6,620.80	4,465	6,003	618	14.98	41
1977	3,884.68	2,584	3,474	411	15.40	27
1978	5,230.27	3,430	4,612	619	15.83	39
1979	5,706.05	3,688	4,958	748	16.27	46
1980	25,223.43	16,061	21,594	3,630	16.71	217
1981	21,935.83	13,748	18,484	3,452	17.17	201
1982	13,794.39	9,917	13,333	461	15.45	30
1983	18,523.58	13,122	17,642	881	15.85	56
1984	29,007.23	20,340	27,347	1,660	15.98	104
1985	25,172.95	17,364	23,346	1,827	16.41	111
1986	27,049.72	18,340	24,658	2,392	16.86	142
1987	27,469.49	18,289	24,589	2,880	17.32	166
1988	27,188.25	17,852	24,002	3,186	17.52	182
1989	33,227.77	21,382	28,748	4,480	18.01	249
1990	49,270.86	31,198	41,945	7,325	18.25	401
1991	52,753.58	32,665	43,918	8,836	18.76	471
1992	51,222.02	31,128	41,851	9,371	19.04	492
1993	54,594.81	32,364	43,513	11,082	19.58	566
1994	58,410.15	33,890	45,565	12,845	19.90	645
1995	72,041.99	40,660	54,667	17,375	20.45	850
1996	66,567.19	36,665	49,296	17,271	20.80	830
1997	69,627.81	37,362	50,233	19,395	21.16	917
1998	43,091.97	22,481	30,225	12,866	21.55	597
1999	67,928.48	34,236	46,030	21,899	22.14	989
2000	15,193.15	7,414	9,968	5,225	22.56	232
2001	23,579.10	11,118	14,948	8,631	22.98	376
2002	27,373.31	12,438	16,723	10,651	23.42	455
2003	3,465.46	1,513	2,034	1,431	23.87	60
2004	30,509.32	12,759	17,154	13,355	24.34	549
2005	306.93	122	164	143	25.00	6
2006	27,857.50	10,536	14,166	13,692	25.48	537
2007	1,442.16	517	695	747	25.98	29
2008	23,307.67	7,866	10,576	12,732	26.50	480
2009	15,660.01	4,952	6,658	9,002	27.03	333
2010	25,708.61	7,569	10,176	15,532	27.56	564
2011	17,915.17	4,853	6,525	11,390	28.26	403
2012	25,078.47	6,219	8,361	16,717	28.81	580

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2013	43,118.70	9,641	12,962	30,156	29.52	1,022
2014	31,965.64	6,377	8,574	23,392	30.09	777
2015	28,084.77	4,892	6,577	21,508	30.81	698
2016	18,472.15	2,743	3,688	14,784	31.54	469
2017	39,903.87	4,884	6,566	33,337	32.26	1,033
2018	118,886.13	11,401	15,329	103,558	33.00	3,138
2019	2,661.73	183	246	2,416	33.86	71
2020	28,754.03	1,190	1,600	27,154	34.73	782
2021	22,635.63	312	419	22,216	35.60	624
	1,496,193.51	690,719	928,665	567,529		21,889
	10,606,159.53	5,057,765	5,524,688	5,081,472		216,441
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 2.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	735.52	736	736			
1907	1,604.70	1,605	1,605			
1908	743.19	743	743			
1909	1,074.39	1,074	1,074			
1910	441.82	442	442			
1911	956.52	957	957			
1912	1,237.26	1,237	1,237			
1913	1,082.10	1,082	1,082			
1914	1,094.15	1,094	1,094			
1915	693.49	693	693			
1916	1,326.49	1,326	1,326			
1917	1,494.31	1,494	1,494			
1918	885.50	886	886			
1919	1,301.37	1,301	1,301			
1920	1,254.20	1,254	1,254			
1921	1,846.30	1,846	1,846			
1922	3,116.86	3,117	3,117			
1923	4,440.67	4,441	4,441			
1924	4,536.34	4,536	4,536			
1925	4,740.02	4,740	4,740			
1926	4,283.39	4,283	4,283			
1927	4,198.07	4,198	4,198			
1928	3,336.56	3,337	3,337			
1929	3,791.62	3,792	3,792			
1930	2,650.70	2,640	2,651			
1931	2,127.85	2,109	2,128			
1932	1,072.18	1,057	1,072			
1933	927.84	909	928			
1934	1,097.63	1,069	1,098			
1935	1,167.61	1,130	1,168			
1936	1,503.95	1,447	1,504			
1937	1,975.00	1,889	1,975			
1938	1,557.60	1,480	1,558			
1939	1,529.07	1,444	1,529			
1940	1,723.92	1,617	1,723	1	2.84	
1941	2,114.59	1,971	2,100	14	3.12	4
1942	1,842.70	1,706	1,818	25	3.41	7
1943	1,208.64	1,112	1,185	24	3.69	7
1944	2,349.55	2,146	2,287	63	3.98	16
1945	2,610.08	2,368	2,523	87	4.27	20
1946	4,010.12	3,613	3,850	160	4.56	35
1947	8,617.38	7,707	8,212	405	4.86	83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	8,291.44	7,361	7,843	448	5.16	87
1949	9,552.15	8,418	8,970	582	5.46	107
1950	9,982.32	8,732	9,304	678	5.76	118
1951	13,038.83	11,318	12,060	979	6.07	161
1952	13,567.61	11,686	12,452	1,116	6.38	175
1953	10,972.19	9,377	9,992	981	6.69	147
1954	9,249.44	7,840	8,354	896	7.01	128
1955	15,034.66	12,642	13,471	1,564	7.32	214
1956	19,281.23	16,075	17,129	2,153	7.65	281
1957	21,137.24	17,475	18,620	2,517	7.97	316
1958	20,116.82	16,487	17,568	2,549	8.30	307
1959	28,562.71	23,204	24,725	3,838	8.63	445
1960	21,465.56	17,280	18,413	3,053	8.97	340
1961	14,225.79	11,347	12,091	2,135	9.31	229
1962	14,665.22	11,589	12,349	2,317	9.65	240
1963	17,923.60	14,027	14,946	2,977	10.00	298
1964	20,338.28	15,762	16,795	3,543	10.35	342
1965	21,381.43	16,403	17,478	3,903	10.71	364
1966	22,763.29	17,285	18,418	4,345	11.07	393
1967	24,496.78	18,404	19,610	4,886	11.44	427
1968	29,207.32	21,709	23,132	6,075	11.81	514
1969	30,163.40	22,170	23,623	6,540	12.19	537
1970	24,709.76	17,958	19,135	5,575	12.57	444
1971	32,099.03	23,055	24,566	7,533	12.96	581
1972	38,136.64	27,069	28,843	9,293	13.35	696
1973	46,699.12	32,740	34,886	11,813	13.75	859
1974	41,287.45	28,587	30,461	10,827	14.15	765
1975	28,525.71	19,497	20,775	7,751	14.56	532
1976	20,710.12	13,966	14,881	5,829	14.98	389
1977	30,396.78	20,221	21,546	8,850	15.40	575
1978	40,769.14	26,739	28,492	12,278	15.83	776
1979	68,832.87	44,487	47,403	21,430	16.27	1,317
1980	131,408.86	83,673	89,157	42,251	16.71	2,528
1981	110,631.00	69,337	73,882	36,749	17.17	2,140
1982	190,335.00	136,832	145,801	44,534	15.45	2,882
1983	141,533.91	100,263	106,835	34,699	15.85	2,189
1984	96,589.58	67,729	72,168	24,421	15.98	1,528
1985	157,339.96	108,533	115,647	41,693	16.41	2,541
1986	142,951.52	96,921	103,274	39,678	16.86	2,353
1987	168,313.63	112,063	119,408	48,905	17.32	2,824
1988	176,855.08	116,123	123,734	53,121	17.52	3,032
1989	245,809.88	158,179	168,547	77,263	18.01	4,290

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	200,239.89	126,792	135,103	65,137	18.25	3,569
1991	127,914.76	79,205	84,397	43,518	18.76	2,320
1992	194,224.55	118,030	125,766	68,458	19.04	3,595
1993	110,374.14	65,430	69,719	40,656	19.58	2,076
1994	159,243.25	92,393	98,449	60,794	19.90	3,055
1995	225,556.84	127,304	135,648	89,909	20.45	4,397
1996	146,163.86	80,507	85,784	60,380	20.80	2,903
1997	183,670.61	98,558	105,018	78,653	21.16	3,717
1998	242,997.43	126,772	135,081	107,916	21.55	5,008
1999	163,009.46	82,157	87,542	75,467	22.14	3,409
2000	129,708.02	63,298	67,447	62,261	22.56	2,760
2001	175,354.91	82,680	88,099	87,256	22.98	3,797
2002	178,137.48	80,946	86,252	91,886	23.42	3,923
2003	463,652.54	202,431	215,699	247,953	23.87	10,388
2004	582,927.65	243,780	259,759	323,169	24.34	13,277
2005	461,613.81	183,538	195,568	266,046	25.00	10,642
2006	271,218.43	102,575	109,298	161,920	25.48	6,355
2008	801,363.82	270,460	288,187	513,176	26.50	19,365
2009	189,343.07	59,870	63,794	125,549	27.03	4,645
2010	213,698.43	62,913	67,037	146,662	27.56	5,322
2011	310,820.65	84,201	89,720	221,101	28.26	7,824
2012	514,236.52	127,531	135,890	378,346	28.81	13,132
2013	418,060.32	93,478	99,605	318,455	29.52	10,788
2014	466,917.86	93,150	99,256	367,662	30.09	12,219
2015	456,957.65	79,602	84,820	372,138	30.81	12,078
2016	686,364.70	101,925	108,606	577,759	31.54	18,318
2017	746,787.10	91,407	97,398	649,389	32.26	20,130
2018	883,633.27	84,740	90,294	793,339	33.00	24,041
2019	540,805.30	37,207	39,646	501,160	33.86	14,801
2020	217,197.00	8,992	9,581	207,616	34.73	5,978
2021	274,637.46	3,790	4,038	270,599	35.60	7,601
	13,156,484.38	4,863,853	5,178,806	7,977,678		301,016

PNG

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

1959	245.76	200	246
1960	2,151.30	1,732	2,151
1961	75,690.37	60,371	75,690

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1962	16,927.20	13,376	16,927			
1963	22,943.49	17,956	22,943			
1964	28,400.21	22,010	28,400			
1965	29,395.47	22,551	29,395			
1966	36,408.56	27,647	36,219	189	11.07	17
1967	32,174.73	24,173	31,668	507	11.44	44
1968	26,931.71	20,017	26,223	708	11.81	60
1969	37,722.84	27,726	36,323	1,400	12.19	115
1970	19,650.04	14,280	18,708	942	12.57	75
1971	9,667.21	6,944	9,097	570	12.96	44
1972	13,313.98	9,450	12,380	934	13.35	70
1973	38,836.17	27,228	35,670	3,166	13.75	230
1974	144,406.45	99,986	130,987	13,419	14.15	948
1975	99,258.76	67,841	88,876	10,383	14.56	713
1976	162,178.02	109,365	143,275	18,904	14.98	1,262
1977	227,638.93	151,430	198,382	29,257	15.40	1,900
1978	126,268.54	82,816	108,494	17,775	15.83	1,123
1979	78,656.93	50,836	66,598	12,059	16.27	741
1980	57,030.55	36,314	47,573	9,457	16.71	566
1981	109,907.92	68,884	90,242	19,666	17.17	1,145
1985	24,654.43	17,007	22,280	2,374	16.41	145
1986	27,447.15	18,609	24,379	3,068	16.86	182
1988	68,000.86	44,649	58,493	9,508	17.52	543
1989	58,448.77	37,612	49,274	9,175	18.01	509
1990	51,140.66	32,382	42,422	8,718	18.25	478
1991	39,011.61	24,156	31,646	7,366	18.76	393
1992	35,854.73	21,789	28,545	7,310	19.04	384
1993	51,676.44	30,634	40,132	11,544	19.58	590
1994	71,235.62	41,331	54,146	17,090	19.90	859
1995	49,500.84	27,938	36,600	12,900	20.45	631
1996	45,909.70	25,287	33,127	12,782	20.80	615
1997	34,534.58	18,531	24,277	10,258	21.16	485
1998	49,970.37	26,070	34,153	15,817	21.55	734
1999	46,832.83	23,604	30,923	15,910	22.14	719
2000	39,699.21	19,373	25,380	14,319	22.56	635
2001	45,124.99	21,276	27,873	17,252	22.98	751
2002	66,517.98	30,226	39,598	26,920	23.42	1,149
2003	78,667.19	34,346	44,995	33,672	23.87	1,411
2004	165,793.01	69,335	90,833	74,960	24.34	3,080
2005	119,365.27	47,460	62,175	57,190	25.00	2,288
2006	70,424.87	26,635	34,893	35,531	25.48	1,394
2007	93,502.87	33,493	43,878	49,625	25.98	1,910

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2008	109,845.80	37,073	48,568	61,278	26.50	2,312
2009	119,208.92	37,694	49,381	69,828	27.03	2,583
2010	90,572.74	26,665	34,933	55,640	27.56	2,019
2011	78,430.71	21,247	27,835	50,596	28.26	1,790
2012	113,394.32	28,122	36,841	76,553	28.81	2,657
2013	103,879.46	23,227	30,429	73,451	29.52	2,488
2014	114,396.21	22,822	29,898	84,498	30.09	2,808
2015	113,875.06	19,837	25,988	87,887	30.81	2,853
2016	95,701.05	14,212	18,619	77,083	31.54	2,444
2017	26,020.32	3,185	4,173	21,848	32.26	677
2018	56,220.18	5,392	7,064	49,156	33.00	1,490
2019	45,274.31	3,115	4,081	41,193	33.86	1,217
2020	1,226.17	51	67	1,159	34.73	33
2021	447.76	6	8	440	35.60	12
	3,797,612.13	1,877,524	2,454,375	1,343,238		54,321

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

1965	1,895.12	1,454	1,670	225	10.71	21
1966	4,989.88	3,789	4,352	638	11.07	58
1967	7,905.20	5,939	6,822	1,083	11.44	95
1968	7,544.59	5,608	6,442	1,103	11.81	93
1969	7,037.34	5,172	5,941	1,096	12.19	90
1970	6,684.62	4,858	5,580	1,104	12.57	88
1971	4,822.66	3,464	3,979	844	12.96	65
1972	5,439.90	3,861	4,435	1,005	13.35	75
1973	14,933.80	10,470	12,027	2,907	13.75	211
1974	7,861.73	5,443	6,252	1,609	14.15	114
1975	9,613.04	6,570	7,547	2,066	14.56	142
1976	4,932.44	3,326	3,821	1,112	14.98	74
1977	4,347.30	2,892	3,322	1,025	15.40	67
1978	3,525.43	2,312	2,656	870	15.83	55
1979	2,829.16	1,828	2,100	729	16.27	45
1980	3,571.30	2,274	2,612	959	16.71	57
1981	10,155.76	6,365	7,311	2,844	17.17	166
1982	8,768.97	6,304	7,241	1,528	15.45	99
1983	7,863.13	5,570	6,398	1,465	15.85	92
1984	27,433.37	19,236	22,096	5,337	15.98	334

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1985	14,612.72	10,080	11,579	3,034	16.41	185
1986	17,814.51	12,078	13,874	3,941	16.86	234
1987	8,715.77	5,803	6,666	2,050	17.32	118
1988	6,897.76	4,529	5,202	1,695	17.52	97
1989	18,499.00	11,904	13,674	4,825	18.01	268
1990	17,820.76	11,284	12,962	4,859	18.25	266
1991	13,760.77	8,521	9,788	3,973	18.76	212
1992	16,073.60	9,768	11,220	4,853	19.04	255
1993	6,559.93	3,889	4,467	2,093	19.58	107
1994	29,217.11	16,952	19,472	9,745	19.90	490
1995	25,165.33	14,203	16,315	8,851	20.45	433
1996	58,774.81	32,373	37,186	21,589	20.80	1,038
1997	115,510.48	61,983	71,198	44,312	21.16	2,094
1998	69,851.40	36,441	41,859	27,992	21.55	1,299
1999	54,506.47	27,471	31,555	22,951	22.14	1,037
2000	47,330.67	23,097	26,531	20,800	22.56	922
2001	65,564.04	30,913	35,509	30,055	22.98	1,308
2002	94,751.21	43,055	49,456	45,295	23.42	1,934
2003	27,748.85	12,115	13,916	13,833	23.87	580
2004	181,730.07	76,000	87,299	94,431	24.34	3,880
2005	3,879.80	1,543	1,772	2,107	25.00	84
2006	111,923.85	42,330	48,624	63,300	25.48	2,484
2007	9,306.75	3,334	3,830	5,477	25.98	211
2008	78,534.49	26,505	30,446	48,089	26.50	1,815
2009	77,935.00	24,643	28,307	49,628	27.03	1,836
2010	77,881.91	22,928	26,337	51,545	27.56	1,870
2011	36,000.84	9,753	11,203	24,798	28.26	877
2012	9,612.23	2,384	2,738	6,874	28.81	239
2013	1,472.30	329	378	1,094	29.52	37
2014	2,742.40	547	628	2,114	30.09	70
2015	4,238.77	738	848	3,391	30.81	110
2016	13,257.55	1,969	2,262	10,996	31.54	349
2017	6,407.77	784	901	5,507	32.26	171
2018	19,731.53	1,892	2,173	17,558	33.00	532

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	1,948.17	134	154	1,794	33.86	53
2020	29,120.23	1,206	1,385	27,735	34.73	799
2021	20,518.00	283	325	20,193	35.60	567
	1,547,571.59	700,496	804,644	742,928		30,902
	18,501,668.10	7,441,873	8,437,825	10,063,844		386,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.1	2.09

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	628	692			
1956	2,239.85	1,990	2,240			
1957	4,785.87	4,222	4,786			
1960	16,750.58	14,443	16,690	61	6.20	10
1961	12,800.59	10,949	12,652	148	6.51	23
1962	22,033.72	18,694	21,602	432	6.82	63
1963	24,186.10	20,348	23,513	673	7.14	94
1964	21,937.83	18,296	21,142	796	7.47	107
1965	14,345.92	11,856	13,700	646	7.81	83
1966	22,819.15	18,686	21,593	1,227	8.15	151
1967	33,625.63	27,274	31,516	2,109	8.50	248
1968	78,227.64	62,808	72,578	5,650	8.87	637
1969	79,698.42	63,334	73,185	6,513	9.24	705
1970	56,628.40	44,510	51,433	5,195	9.63	539
1971	50,484.00	39,232	45,334	5,150	10.03	513
1972	74,487.40	57,206	66,104	8,383	10.44	803
1973	5,856.45	4,443	5,134	722	10.86	66
1974	2,435.60	1,824	2,108	328	11.30	29
1975	3,447.78	2,548	2,944	503	11.75	43
1976	1,925.80	1,403	1,621	305	12.21	25
1979	129,595.68	90,199	104,229	25,366	13.68	1,854
1980	273,942.52	187,560	216,735	57,208	14.19	4,032
1981	280,781.60	188,935	218,323	62,458	14.72	4,243
1982	232,089.47	172,350	199,159	32,931	13.69	2,405
1983	89,210.82	65,258	75,409	13,802	14.13	977
1984	47,248.78	34,019	39,311	7,938	14.58	544
1985	101,055.89	71,558	82,689	18,367	15.05	1,220
1986	78,585.49	54,680	63,185	15,400	15.52	992
1987	157,570.97	107,637	124,380	33,191	16.01	2,073
1988	283,620.35	190,026	219,584	64,036	16.50	3,881
1989	183,420.00	120,415	139,145	44,275	17.00	2,604
1990	203,975.86	131,075	151,463	52,512	17.52	2,997
1991	221,578.38	139,218	160,873	60,705	18.04	3,365
1992	121,714.83	74,684	86,301	35,414	18.58	1,906
1993	67,829.07	40,596	46,911	20,918	19.12	1,094
1994	215,739.93	125,776	145,340	70,400	19.67	3,579
1995	283,678.95	160,874	185,898	97,781	20.23	4,833
1996	638,322.65	351,588	406,277	232,046	20.80	11,156
1997	114,991.22	61,417	70,970	44,021	21.37	2,060
1998	89,135.98	46,083	53,251	35,885	21.95	1,635
1999	211,901.85	105,845	122,309	89,593	22.55	3,973
2000	61,111.51	29,566	34,165	26,947	22.94	1,175

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2001	5,688.76	2,648	3,060	2,629	23.55	112
2002	124,248.21	55,489	64,120	60,128	24.17	2,488
2005	16,976.59	6,611	7,639	9,337	25.87	361
2007	36,240.36	12,662	14,632	21,609	27.00	800
2008	123,273.33	40,606	46,922	76,351	27.48	2,778
2012	13,100.09	3,186	3,682	9,419	29.56	319
2014	217,660.91	42,923	49,600	168,061	30.52	5,507
2015	137,276.88	23,831	27,538	109,739	30.95	3,546
2016	122,361.10	18,305	21,152	101,209	31.26	3,238
2017	414,834.73	51,688	59,728	355,107	31.60	11,238
2018	224,701.21	22,245	25,705	198,996	31.84	6,250
2019	903,092.59	65,926	76,181	826,912	31.75	26,044
2020	3,023,610.46	137,877	159,324	2,864,287	31.39	91,248
2021	1,049,172.82	17,416	20,125	1,029,048	29.62	34,742
	11,028,748.10	3,475,466	4,015,881	7,012,867		255,408

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

1954	860.15	775	860			
1956	7,054.30	6,269	7,054			
1957	11,192.51	9,874	11,193			
1958	5,050.93	4,422	5,051			
1959	689.61	599	690			
1960	32,725.24	28,216	32,725			
1961	10,605.59	9,071	10,606			
1962	22,867.17	19,401	22,867			
1963	60,787.04	51,142	60,787			
1964	79,108.77	65,977	79,109			
1965	131,939.84	109,040	131,940			
1966	124,040.09	101,575	123,159	881	8.15	108
1967	208,085.37	168,780	204,645	3,441	8.50	405
1968	233,579.88	187,539	227,390	6,190	8.87	698
1969	194,219.76	154,341	187,137	7,082	9.24	766
1970	271,294.84	213,238	258,550	12,745	9.63	1,323
1971	229,764.59	178,552	216,493	13,271	10.03	1,323
1972	257,964.38	198,117	240,216	17,749	10.44	1,700
1973	109,357.30	82,966	100,596	8,762	10.86	807
1974	90,753.81	67,965	82,407	8,347	11.30	739

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1975	52,979.89	39,146	47,464	5,516	11.75	469
1976	53,093.99	38,688	46,909	6,185	12.21	507
1977	29,803.40	21,399	25,946	3,857	12.69	304
1978	50,738.04	35,877	43,501	7,237	13.18	549
1979	92,133.69	64,125	77,751	14,383	13.68	1,051
1980	491,009.86	336,180	407,616	83,394	14.19	5,877
1981	230,826.16	155,321	188,326	42,500	14.72	2,887
1982	80,975.76	60,133	72,911	8,065	13.69	589
1983	42,059.45	30,766	37,304	4,756	14.13	337
1984	46,511.61	33,488	40,604	5,908	14.58	405
1985	72,222.02	51,140	62,007	10,215	15.05	679
1986	43,855.97	30,515	36,999	6,857	15.52	442
1987	107,897.65	73,705	89,367	18,531	16.01	1,157
1988	160,625.82	107,619	130,487	30,138	16.50	1,827
1989	30,425.01	19,974	24,218	6,207	17.00	365
1990	108,749.56	69,882	84,731	24,018	17.52	1,371
1991	127,229.75	79,938	96,924	30,305	18.04	1,680
1992	44,347.42	27,212	32,994	11,353	18.58	611
1993	29,918.28	17,906	21,711	8,207	19.12	429
1994	29,674.28	17,300	20,976	8,698	19.67	442
1995	34,913.41	19,799	24,006	10,907	20.23	539
1996	42,589.04	23,458	28,443	14,146	20.80	680
1997	147,679.42	78,876	95,637	52,043	21.37	2,435
1998	59,434.64	30,728	37,257	22,177	21.95	1,010
1999	107,844.18	53,868	65,315	42,530	22.55	1,886
2000	88,357.27	42,747	51,830	36,527	22.94	1,592
2001	82,991.73	38,624	46,831	36,160	23.55	1,535
2002	24,753.36	11,055	13,404	11,349	24.17	470
2003	6,572.47	2,821	3,420	3,152	24.60	128
2004	11,171.29	4,575	5,547	5,624	25.24	223
2005	8,155.02	3,176	3,851	4,304	25.87	166
2006	8,567.60	3,173	3,847	4,720	26.34	179
2007	26,075.02	9,111	11,047	15,028	27.00	557
2008	31,803.84	10,476	12,702	19,102	27.48	695
2009	68,220.04	21,066	25,542	42,678	27.98	1,525
2010	60,218.85	17,313	20,992	39,227	28.50	1,376
2011	489,447.99	129,997	157,621	331,827	29.03	11,430
2012	154,849.37	37,659	45,661	109,188	29.56	3,694
2013	5,908.18	1,306	1,584	4,325	29.96	144
2014	69,835.34	13,772	16,698	53,137	30.52	1,741

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2015	3,012,389.09	522,951	634,075	2,378,314	30.95	76,844
2016	2,481,717.48	371,265	450,156	2,031,561	31.26	64,989
2017	56,121.74	6,993	8,479	47,643	31.60	1,508
	11,086,635.15	4,422,982	5,356,167	5,730,468		205,193

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

1940	90.00	89	90			
1942	90.00	88	90			
1943	132.66	129	133			
1944	519.95	502	520			
1945	66.33	64	66			
1946	197.92	189	198			
1947	210.99	200	211			
1948	189.93	179	190			
1949	87.26	81	87			
1950	87.44	81	87			
1951	87.28	80	87			
1953	1,265.02	1,149	1,248	17	4.14	4
1955	1,296.62	1,161	1,261	35	4.72	7
1956	1,460.37	1,298	1,410	50	5.01	10
1957	7,995.25	7,054	7,664	332	5.30	63
1958	2,885.06	2,526	2,744	141	5.60	25
1959	2,623.82	2,280	2,477	147	5.90	25
1960	13,164.96	11,351	12,332	833	6.20	134
1961	21,807.35	18,652	20,264	1,543	6.51	237
1962	5,144.51	4,365	4,742	402	6.82	59
1963	11,141.18	9,373	10,183	958	7.14	134
1964	27,223.97	22,705	24,667	2,557	7.47	342
1965	25,450.83	21,034	22,852	2,599	7.81	333
1966	44,735.37	36,633	39,799	4,936	8.15	606
1967	40,165.22	32,578	35,394	4,772	8.50	561
1968	46,527.03	37,356	40,585	5,943	8.87	670
1969	40,719.90	32,359	35,156	5,564	9.24	602
1970	46,369.74	36,447	39,597	6,773	9.63	703
1971	37,753.88	29,339	31,875	5,879	10.03	586
1972	16,346.27	12,554	13,639	2,707	10.44	259
1973	17,281.90	13,111	14,244	3,038	10.86	280

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1974	15,500.00	11,608	12,611	2,889	11.30	256
1975	23,356.27	17,258	18,750	4,607	11.75	392
1976	7,679.24	5,596	6,080	1,600	12.21	131
1977	8,292.18	5,954	6,469	1,824	12.69	144
1978	4,682.18	3,311	3,597	1,085	13.18	82
1979	8,792.04	6,119	6,648	2,144	13.68	157
1980	17,159.04	11,748	12,763	4,396	14.19	310
1981	98,862.58	66,524	72,273	26,589	14.72	1,806
1982	107,317.69	79,694	86,582	20,736	13.69	1,515
1983	82,054.88	60,023	65,211	16,844	14.13	1,192
1984	56,055.83	40,360	43,848	12,208	14.58	837
1985	108,966.47	77,159	83,828	25,139	15.05	1,670
1986	78,897.92	54,897	59,642	19,256	15.52	1,241
1987	101,101.12	69,062	75,031	26,070	16.01	1,628
1988	89,032.58	59,652	64,807	24,225	16.50	1,468
1989	201,578.11	132,336	143,773	57,805	17.00	3,400
1990	181,749.75	116,792	126,886	54,864	17.52	3,132
1991	168,687.80	105,987	115,147	53,541	18.04	2,968
1992	259,022.46	158,936	172,672	86,350	18.58	4,647
1993	307,081.30	183,788	199,672	107,409	19.12	5,618
1994	257,960.73	150,391	163,389	94,572	19.67	4,808
1995	299,469.26	169,829	184,507	114,963	20.23	5,683
1996	383,632.67	211,305	229,567	154,066	20.80	7,407
1997	265,781.91	141,954	154,222	111,559	21.37	5,220
1998	699,360.80	361,570	392,819	306,542	21.95	13,965
1999	743,037.99	371,147	403,224	339,814	22.55	15,069
2000	582,884.63	282,000	306,372	276,513	22.94	12,054
2001	498,094.90	231,813	251,848	246,247	23.55	10,456
2002	223,078.26	99,627	108,237	114,841	24.17	4,751
2003	700,236.52	300,542	326,516	373,720	24.60	15,192
2004	1,411,277.60	577,918	627,865	783,413	25.24	31,039
2005	492,523.31	191,789	208,364	284,159	25.87	10,984
2006	776,322.51	287,550	312,402	463,921	26.34	17,613
2007	643,709.12	224,912	244,350	399,359	27.00	14,791
2008	820,138.66	270,154	293,502	526,636	27.48	19,164
2009	486,920.76	150,361	163,356	323,565	27.98	11,564
2010	543,937.56	156,382	169,897	374,040	28.50	13,124
2011	987,719.26	262,338	285,011	702,709	29.03	24,206
2012	353,222.86	85,904	93,328	259,895	29.56	8,792
2013	398,558.63	88,081	95,693	302,865	29.96	10,109
2014	361,466.55	71,281	77,441	284,025	30.52	9,306
2015	393,127.17	68,247	74,145	318,982	30.95	10,306

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2016	446,979.04	66,868	72,647	374,332	31.26	11,975
2017	844,671.07	105,246	114,342	730,329	31.60	23,112
2018	1,108,263.63	109,718	119,200	989,063	31.84	31,064
2019	573,973.60	41,900	45,521	528,452	31.75	16,644
2020	121,553.14	5,543	6,022	115,531	31.39	3,681
2021	35,273.65	586	637	34,637	29.62	1,169
	17,792,163.24	6,686,767	7,264,606	10,527,557		401,482
	39,907,546.49	14,585,215	16,636,654	23,270,892		862,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,495	4,289-	6,258	11.07	565
1967	207.34	156	448-	655	11.44	57
1968	820.82	610	1,750-	2,571	11.81	218
1969	4,348.68	3,196	9,169-	13,517	12.19	1,109
1970	585.40	425	1,219-	1,805	12.57	144
1971	1,925.29	1,383	3,968-	5,893	12.96	455
1972	16,780.77	11,911	34,170-	50,951	13.35	3,817
2004	19,260.94	8,055	23,108-	42,369	24.34	1,741
2005	22,925.98	9,115	26,149-	49,075	25.00	1,963
	68,823.91	36,346	104,269-	173,093		10,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 14.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,037	2,275			
1956	989.22	879	989			
1957	545.83	482	546			
1958	236.59	207	237			
1959	739.15	642	735	4	5.90	1
1960	6,231.82	5,373	6,150	82	6.20	13
1961	5,465.73	4,675	5,351	115	6.51	18
1962	1,776.66	1,507	1,725	52	6.82	8
1963	1,519.13	1,278	1,463	56	7.14	8
1964	1,895.48	1,581	1,810	86	7.47	12
1965	611.14	505	578	33	7.81	4
1966	1,500.19	1,228	1,406	95	8.15	12
1967	7,810.50	6,335	7,251	559	8.50	66
1968	5,156.86	4,140	4,739	418	8.87	47
1969	2,743.23	2,180	2,495	248	9.24	27
1970	1,104.82	868	994	111	9.63	12
1971	31,924.90	24,809	28,396	3,528	10.03	352
1972	2,029.09	1,558	1,783	246	10.44	24
1973	5,741.28	4,356	4,986	755	10.86	70
1974	677.56	507	580	97	11.30	9
1975	501.75	371	425	77	11.75	7
1976	3,733.18	2,720	3,113	620	12.21	51
1977	1,421.54	1,021	1,169	253	12.69	20
1978	182.88	129	148	35	13.18	3
1979	5,235.99	3,644	4,171	1,065	13.68	78
1980	17,091.10	11,702	13,394	3,697	14.19	261
1981	121,509.06	81,762	93,585	27,924	14.72	1,897
1982	95,200.74	70,696	80,919	14,282	13.69	1,043
1983	6,768.10	4,951	5,667	1,101	14.13	78
1984	6,649.28	4,787	5,479	1,170	14.58	80
1985	25,257.56	17,885	20,471	4,786	15.05	318
1986	23,743.92	16,521	18,910	4,834	15.52	311
1987	25,830.88	17,645	20,197	5,634	16.01	352
1988	26,270.40	17,601	20,146	6,124	16.50	371
1989	52,802.47	34,665	39,678	13,125	17.00	772
1990	55,497.04	35,662	40,819	14,678	17.52	838
1991	30,826.21	19,368	22,169	8,658	18.04	480
1992	56,752.96	34,824	39,860	16,893	18.58	909
1993	45,455.69	27,205	31,139	14,317	19.12	749
1994	30,338.27	17,687	20,245	10,094	19.67	513
1995	22,678.63	12,861	14,721	7,958	20.23	393

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	12,302	14,081	8,254	20.80	397
1997	8,544.26	4,563	5,223	3,321	21.37	155
1998	8,784.27	4,541	5,198	3,587	21.95	163
1999	13,041.26	6,514	7,456	5,585	22.55	248
2000	2,551.99	1,235	1,414	1,138	22.94	50
2004	347.18	142	163	185	25.24	7
2005	3,317.00	1,292	1,479	1,838	25.87	71
2006	3,670.43	1,360	1,557	2,114	26.34	80
2010	54.74	16	18	36	28.50	1
2012	115,202.00	28,017	32,068	83,134	29.56	2,812
2013	22,348.33	4,939	5,653	16,695	29.96	557
2014	10,178.04	2,007	2,297	7,881	30.52	258
2015	499.19	87	100	400	30.95	13
2017	320.08	40	46	274	31.60	9
2018	5,899.53	584	668	5,231	31.84	164
2019	1,261.22	92	105	1,156	31.75	36
	953,217.86	566,726	648,577	304,640		15,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 1.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	271	291			
1990	10,556.06	9,776	10,556			
1991	4,510.10	4,127	4,510			
1992	3,050.56	2,763	3,051			
1993	5,858.48	5,226	5,858			
1994	335.37	295	335			
1997	104.02	87	119		15-	
	24,705.16	22,545	24,720		15-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,126	1,126			
1953	30,125.92	30,126	30,126			
1954	5,517.65	5,518	5,518			
1955	601.79	602	602			
1956	8,337.58	8,338	8,338			
1957	1,905.18	1,897	1,905			
1958	651.12	644	651			
1959	15,785.61	15,497	15,786			
1960	2,005.39	1,954	2,005			
1961	1,960.14	1,895	1,960			
1962	288.11	276	288			
1963	1,039.65	989	1,040			
1964	5,769.25	5,441	5,769			
1965	1,751.72	1,640	1,752			
1966	3,912.12	3,636	3,912			
1967	4,863.78	4,489	4,864			
1968	8,062.42	7,390	8,062			
1969	1,581.42	1,440	1,581			
1970	2,285.43	2,066	2,285			
1971	10,974.98	9,852	10,975			
1972	4,046.99	3,606	4,047			
1974	1,652.12	1,451	1,652			
1975	8,480.27	7,385	8,480			
1976	7,949.17	6,866	7,949			
1977	2,458.86	2,105	2,459			
1978	1,265.56	1,074	1,266			
1979	752.79	633	753			
1980	1,718.37	1,429	1,705	13	5.89	2
1981	10,162.67	8,360	9,976	187	6.21	30
1982	12,027.61	10,404	12,028			
1983	1,755.64	1,507	1,756			
1984	30,831.09	26,129	30,831			
1985	13,068.42	10,971	13,068			
1986	19,569.87	16,188	19,330	240	7.42	32
1987	23,586.65	19,204	22,932	655	7.87	83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,629	12,692	584	8.34	70
1989	15,968.66	12,612	15,060	909	8.65	105
1990	33,323.13	25,822	30,834	2,489	9.15	272
1991	26,014.16	19,755	23,589	2,425	9.66	251
1992	15,045.39	11,185	13,356	1,689	10.18	166
1993	23,968.53	17,420	20,801	3,167	10.71	296
1994	51,100.60	36,394	43,458	7,643	11.11	688
1995	69,990.02	48,594	58,026	11,964	11.67	1,025
1996	45,414.72	30,691	36,648	8,767	12.23	717
1997	84,495.34	55,480	66,249	18,247	12.81	1,424
1998	75,399.07	48,014	57,334	18,066	13.40	1,348
1999	119,656.29	73,768	88,086	31,570	14.00	2,255
2000	199,968.82	119,101	142,219	57,750	14.60	3,955
2001	116,038.59	66,606	79,534	36,504	15.21	2,400
2002	42,457.03	23,428	27,975	14,482	15.84	914
2003	222,013.40	117,467	140,267	81,746	16.47	4,963
2004	109,705.10	55,489	66,259	43,446	17.10	2,541
2005	70,405.76	33,921	40,505	29,901	17.75	1,685
2006	85,043.37	38,882	46,429	38,614	18.40	2,099
2007	37,304.93	16,119	19,248	18,057	19.06	947
2008	97,908.80	39,917	47,665	50,244	19.61	2,562
2009	42,499.78	16,201	19,346	23,154	20.29	1,141
2011	14,980.73	4,893	5,843	9,138	21.65	422
2013	30,446.98	8,230	9,827	20,620	22.95	898
2018	12,429.20	1,479	1,766	10,663	25.91	412
2019	31,358.25	2,722	3,250	28,108	26.32	1,068
2020	191,812.76	10,243	12,231	179,582	26.59	6,754
	2,167,527.59	1,208,821	1,416,906	750,622		41,525

PNG

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	2,425.60	1,942	2,426			
1997	821.60	539	742	80	12.81	6
2008	85,066.24	34,682	47,741	37,325	19.61	1,903
	117,316.10	61,960	79,912	37,404		1,909

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1964	1,463.53	1,380	1,464			
1965	852.14	798	852			
1966	4,391.44	4,082	4,391			
1967	7,725.03	7,129	7,725			
1968	9,375.01	8,593	9,375			
1969	1,802.13	1,640	1,802			
1970	4,312.49	3,898	4,312			
1971	727.19	653	727			
1972	12,970.95	11,559	12,922	49	3.81	13
1973	4,161.73	3,681	4,115	47	4.04	12
1974	5,521.13	4,848	5,420	101	4.27	24
1975	4,072.92	3,547	3,965	108	4.52	24
1976	1,691.94	1,461	1,633	59	4.77	12
1977	2,859.26	2,448	2,737	123	5.03	24
1978	9,079.27	7,704	8,613	467	5.30	88
1979	8,076.46	6,789	7,590	487	5.58	87
1980	16,025.59	13,329	14,901	1,125	5.89	191
1981	16,463.34	13,542	15,139	1,324	6.21	213
1982	18,913.59	16,360	18,289	624	6.16	101
1983	17,303.36	14,857	16,609	694	6.34	109
1984	24,489.09	20,755	23,203	1,286	6.75	191
1985	30,607.35	25,695	28,725	1,882	6.98	270
1986	47,810.95	39,549	44,213	3,598	7.42	485
1987	41,095.26	33,460	37,406	3,689	7.87	469
1988	31,108.85	24,906	27,843	3,266	8.34	392
1989	67,276.33	53,135	59,401	7,875	8.65	910
1990	73,855.80	57,231	63,980	9,875	9.15	1,079
1991	72,040.64	54,708	61,160	10,881	9.66	1,126
1992	46,648.02	34,678	38,768	7,880	10.18	774
1993	72,629.85	52,787	59,012	13,618	10.71	1,272
1994	50,628.58	36,058	40,310	10,318	11.11	929
1995	79,302.27	55,060	61,553	17,749	11.67	1,521
1996	207,257.72	140,065	156,583	50,675	12.23	4,143
1997	83,557.81	54,864	61,334	22,224	12.81	1,735
1998	20,844.66	13,274	14,839	6,005	13.40	448
1999	283,838.00	174,986	195,622	88,216	14.00	6,301
2000	62,321.83	37,119	41,497	20,825	14.60	1,426
2001	24,248.93	13,919	15,560	8,688	15.21	571
2007	20,518.49	8,866	9,912	10,607	19.06	557
2011	4,783.98	1,562	1,746	3,038	21.65	140
2014	897.06	217	243	654	23.56	28
2016	7,240.43	1,314	1,469	5,771	24.80	233

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2017	323,394.81	48,606	54,338	269,057	25.44	10,576
2018	165,355.70	19,677	21,998	143,358	25.91	5,533
2019	186,196.01	16,162	18,068	168,128	26.32	6,388
2020	386,652.62	20,647	23,082	363,571	26.59	13,673
	2,586,398.54	1,191,193	1,328,457	1,257,941		62,068
	4,871,242.23	2,461,974	2,825,275	2,045,967		105,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.4	2.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1876	10,334.49	9,898	10,334			
1905	1,382.43	1,310	1,382			
1906	292.55	277	293			
1907	1,480.00	1,402	1,480			
1909	419.56	397	420			
1910	231.57	219	232			
1911	21.85	21	22			
1912	1,782.05	1,685	1,782			
1914	166.16	157	166			
1915	20.13	19	20			
1918	7,489.42	7,070	7,489			
1920	2,849.28	2,688	2,849			
1921	435.07	410	435			
1922	6,291.36	5,931	6,291			
1923	1,971.44	1,858	1,971			
1924	4,604.09	4,337	4,604			
1926	3,813.02	3,589	3,813			
1931	32,017.60	30,077	32,018			
1938	400.93	375	401			
1943	284.29	265	284			
1944	230.75	215	231			
1945	237.24	221	237			
1949	486.95	453	487			
1950	50,769.67	47,154	50,770			
1951	16,250.78	15,083	16,251			
1952	20,545.14	19,052	20,545			
1953	22,260.06	20,626	22,260			
1954	302,640.23	280,160	302,640			
1955	1,162.29	1,075	1,162			
1956	1,010.54	934	1,010			
1957	3,926.06	3,624	3,920	6	4.60	1
1958	1,997.30	1,842	1,992	5	4.61	1
1959	2,678.45	2,468	2,669	9	4.61	2
1960	5,791.48	5,330	5,765	27	4.61	6
1961	18,138.80	16,675	18,035	104	4.62	23
1962	12,971.47	11,912	12,883	88	4.62	19
1963	9,060.40	8,309	8,987	74	4.63	16
1964	11,494.93	10,530	11,389	106	4.63	23
1965	5,910.61	5,408	5,849	62	4.63	13
1966	358.24	327	354	5	4.64	1
1967	496.96	453	490	7	4.64	2

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1968	1,817.74	1,656	1,791	27	4.64	6
1969	7,616.15	6,929	7,494	122	4.65	26
1970	3,024.29	2,747	2,971	53	4.65	11
1971	1,477.38	1,340	1,449	28	4.65	6
1972	596.71	540	584	13	4.66	3
1973	3,204.98	2,897	3,133	72	4.66	15
1978	1,708.01	1,529	1,654	54	4.67	12
1980	6,221.53	5,542	5,994	228	4.68	49
1983	15,322.42	13,686	14,802	520	4.60	113
1985	12,630.08	11,203	12,117	513	4.65	110
1988	52,754.56	46,303	50,079	2,675	4.67	573
1989	8,424.15	7,364	7,965	460	4.68	98
1990	123,521.99	107,390	116,148	7,374	4.73	1,559
1992	47,851.27	41,219	44,581	3,271	4.75	689
1994	1,725,445.56	1,475,601	1,595,946	129,500	4.66	27,790
1995	22,173.60	18,861	20,399	1,774	4.65	382
1996	2,259.68	1,907	2,063	197	4.71	42
1998	25,800.00	21,522	23,277	2,523	4.67	540
2000	8,328.00	6,840	7,398	930	4.68	199
2001	24,091.65	19,606	21,205	2,887	4.69	616
2002	46,954.16	37,817	40,901	6,053	4.71	1,285
2003	136,654.40	108,968	117,855	18,799	4.70	4,000
2004	72,983.68	57,475	62,162	10,821	4.72	2,293
2005	59,996.43	46,725	50,536	9,461	4.69	2,017
2012	74,314.34	49,701	53,754	20,560	4.70	4,374
2014	123,382.06	75,781	81,961	41,421	4.71	8,794
2015	9,379.40	5,438	5,882	3,498	4.71	743
2016	80,514.53	43,397	46,936	33,578	4.70	7,144
2018	20,625.68	8,799	9,517	11,109	4.70	2,364
2020	28,973.94	7,023	7,596	21,378	4.69	4,558
	3,312,754.01	2,759,642	2,982,363	330,391		70,518

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

1951	822.27	721	779	43	8.14	5
1953	24,900.89	21,758	23,514	1,387	8.17	170

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1954	20,454.90	17,844	19,284	1,171	8.19	143
1955	802,717.61	699,207	755,638	47,080	8.20	5,741
1956	1,047.45	911	985	63	8.22	8
1957	10,249.83	8,896	9,614	636	8.24	77
1958	2,482.66	2,151	2,325	158	8.25	19
1959	5,630.20	4,869	5,262	368	8.27	44
1960	4,948.06	4,271	4,616	332	8.28	40
1961	539,405.64	464,741	502,249	37,157	8.29	4,482
1962	339.03	291	314	25	8.31	3
1963	277.93	238	257	21	8.32	3
1966	3,859.88	3,289	3,554	305	8.36	36
1967	2,790.92	2,373	2,565	226	8.37	27
1969	866.59	733	792	74	8.39	9
1970	8,683.00	7,325	7,916	767	8.40	91
1971	17,218.52	14,486	15,655	1,563	8.41	186
1972	3,388.32	2,842	3,071	317	8.42	38
1973	2,861.11	2,393	2,586	275	8.43	33
1974	1,212,931.09	1,011,209	1,092,820	120,111	8.44	14,231
1975	22,751.74	18,906	20,432	2,320	8.45	275
1976	53,536.37	44,336	47,914	5,622	8.46	665
1977	35,227.17	29,069	31,415	3,812	8.47	450
1978	16,095.24	13,235	14,303	1,792	8.47	212
1979	149,196.20	122,208	132,071	17,125	8.48	2,019
1980	468,802.00	382,449	413,315	55,487	8.49	6,536
1981	57,414.00	46,636	50,400	7,014	8.50	825
1982	38,599.74	31,714	34,274	4,326	8.58	504
1983	2,914.84	2,390	2,583	332	8.45	39
1984	89,751.74	73,040	78,935	10,817	8.58	1,261
1985	57,745.00	46,791	50,567	7,178	8.55	840
1986	140,082.48	112,878	121,988	18,094	8.56	2,114
1987	3,330.36	2,677	2,893	437	8.42	52
1988	2,092.34	1,668	1,803	290	8.52	34
1989	972,608.86	771,279	833,526	139,083	8.48	16,401
1990	711,529.29	560,329	605,551	105,978	8.50	12,468
1991	57,350.73	44,779	48,393	8,958	8.56	1,046
1992	352,697.17	273,622	295,705	56,992	8.52	6,689
1993	37,015.00	28,483	30,782	6,233	8.54	730
1994	357,100.74	272,039	293,994	63,106	8.60	7,338
1995	58,034.11	43,827	47,364	10,670	8.59	1,242
1996	43,356.00	32,504	35,127	8,229	8.51	967
1997	18,172.30	13,491	14,580	3,592	8.50	423

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1998	267,045.47	195,798	211,600	55,445	8.55	6,485
1999	63,417.26	45,946	49,654	13,763	8.56	1,608
2000	1,493,655.69	1,069,457	1,155,769	337,886	8.53	39,611
2001	472,677.71	333,332	360,234	112,444	8.57	13,121
2002	173,687.14	120,574	130,305	43,382	8.59	5,050
2003	217,296.76	148,327	160,298	56,999	8.60	6,628
2004	253,079.99	170,070	183,796	69,284	8.54	8,113
2005	757,568.33	498,783	539,038	218,530	8.56	25,529
2006	211,761.65	136,205	147,198	64,564	8.60	7,507
2007	821,576.80	515,786	557,413	264,163	8.60	30,717
2008	547,767.46	335,015	362,053	185,715	8.57	21,670
2009	132,314.80	78,397	84,724	47,591	8.60	5,534
2010	92,229.97	52,820	57,083	35,147	8.58	4,096
2011	75,088.53	41,314	44,648	30,440	8.58	3,548
2012	249,484.70	131,079	141,658	107,827	8.58	12,567
2013	35,996.21	17,930	19,377	16,619	8.56	1,941
2014	444,246.90	207,241	223,967	220,280	8.58	25,674
2015	382,922.06	165,039	178,359	204,563	8.58	23,842
2016	809,233.07	316,410	341,946	467,287	8.57	54,526
2017	193,084.82	66,556	71,928	121,157	8.55	14,170
2018	1,026,883.21	298,310	322,386	704,498	8.55	82,397
2019	2,664,775.46	604,371	653,148	2,011,628	8.52	236,107
2020	67,428.28	10,134	10,952	56,476	8.48	6,660
2021	363,702.37	20,586	22,247	341,455	8.33	40,991
	18,228,203.96	10,818,378	11,691,493	6,536,711		766,608

UGI-GAS - BETHLEHEM SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 3-2050
NET SALVAGE PERCENT.. 0

1951	730.20	519	561	169	21.54	8
1957	163.83	113	122	42	22.52	2
1962	40,974.62	27,398	29,609	11,365	23.25	489
1965	1,567,005.46	1,028,191	1,111,173	455,833	23.65	19,274
1966	142,946.82	93,177	100,697	42,250	23.78	1,777
1967	15,954.41	10,329	11,163	4,792	23.91	200
1968	9,460.27	6,082	6,573	2,887	24.03	120
1969	18,666.34	11,916	12,878	5,789	24.15	240

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2050						
NET SALVAGE PERCENT.. 0						
1970	12,903.20	8,176	8,836	4,067	24.27	168
1971	7,221.56	4,542	4,909	2,313	24.38	95
1975	432.10	263	284	148	24.81	6
1976	3,658.72	2,209	2,387	1,271	24.91	51
1977	2,770.44	1,657	1,791	980	25.01	39
1981	873.48	502	543	331	25.37	13
1982	6,159.03	3,795	4,101	2,058	24.60	84
1984	25,998.29	15,698	16,965	9,033	24.61	367
1987	84,605.93	49,038	52,996	31,610	25.02	1,263
1989	25,957.50	14,679	15,864	10,094	24.97	404
1990	146,946.76	81,938	88,551	58,396	24.99	2,337
1991	1,839.60	1,010	1,092	748	25.06	30
1992	58,567.66	31,615	34,167	24,401	25.15	970
1994	10,549.87	5,484	5,927	4,623	25.41	182
1996	316,288.61	158,081	170,839	145,449	25.52	5,699
1997	209,065.14	102,442	110,710	98,355	25.50	3,857
1998	101,386.46	48,605	52,528	48,859	25.52	1,915
1999	77,675.00	36,352	39,286	38,389	25.58	1,501
2000	1,473.37	672	726	747	25.67	29
2001	99,787.96	44,386	47,968	51,820	25.59	2,025
2002	62,622.22	27,109	29,297	33,325	25.55	1,304
2003	67,677.49	28,296	30,580	37,098	25.75	1,441
2004	91,646.14	37,208	40,211	51,435	25.60	2,009
2005	181,796.97	71,083	76,820	104,977	25.70	4,085
2006	25,352.02	9,548	10,319	15,033	25.65	586
2007	26,253.00	9,477	10,242	16,011	25.66	624
2008	2,114.70	728	787	1,328	25.72	52
2009	1,660.00	544	588	1,072	25.67	42
2010	11,586.09	3,585	3,874	7,712	25.67	300
2011	102,995.75	29,848	32,257	70,739	25.73	2,749
2012	74,314.34	20,050	21,668	52,646	25.71	2,048
2013	46,334.76	11,537	12,468	33,867	25.63	1,321
2014	313,407.10	70,987	76,716	236,691	25.61	9,242
2015	323,293.30	65,564	70,855	252,438	25.55	9,880
2016	640,776.43	113,802	122,987	517,790	25.46	20,337
2017	530,512.31	80,001	86,458	444,055	25.35	17,517
2018	1,495,921.82	182,802	197,555	1,298,366	25.15	51,625

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2050						
NET SALVAGE PERCENT.. 0						
2019	1,390,967.74	127,274	137,546	1,253,422	24.82	50,500
2020	221,951.83	12,873	13,912	208,040	24.34	8,547
2021	307,258.62	6,545	7,073	300,185	22.97	13,069
	8,908,505.26	2,697,730	2,915,455	5,993,050		240,423
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1933	657.93	610	658			
1992	1,969,044.37	1,649,665	1,782,805	186,239	5.71	32,616
1993	15,226.14	12,714	13,740	1,486	5.63	264
1994	10,056.65	8,352	9,026	1,031	5.61	184
2000	1,880.00	1,487	1,607	273	5.67	48
2001	34,203.52	26,785	28,947	5,257	5.68	926
	2,031,068.61	1,699,613	1,836,783	194,286		34,038
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,337,647	1,445,604	3,352,269	32.34	103,657
2011	174,377.96	42,845	46,303	128,075	32.24	3,973
2020	35,332.08	1,682	1,818	33,514	30.04	1,116
2021	38,715.34	681	736	37,979	27.91	1,361
	5,046,298.52	1,382,855	1,494,461	3,551,838		110,107
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	27,836,758.65	417,551	451,250	27,385,509	32.94	831,376
	27,836,758.65	417,551	451,250	27,385,509		831,376

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1871	2,385.33	2,385	2,385			
1905	642.75	643	643			
1910	67.06	67	67			
1911	241.41	241	241			
1915	150.63	151	151			
1922	250.95	251	251			
1923	297.04	297	297			
1924	61.13	61	61			
1928	44,791.52	44,792	44,792			
1929	1,227.11	1,227	1,227			
1931	6,591.16	6,591	6,591			
1932	589.45	589	589			
1933	40.24	40	40			
1934	309.40	309	309			
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	399	401			
1949	1,806.43	1,786	1,806			
1950	2,196.55	2,157	2,197			
1951	233.36	228	233			
1953	2,899.07	2,790	2,899			
1955	1,973.05	1,871	1,973			
1957	1,355.54	1,266	1,356			
1958	5,763.15	5,342	5,763			
1959	1,512.13	1,391	1,512			
1960	3,574.90	3,262	3,575			
1961	649.28	588	648	2	3.79	1
1962	9,412.34	8,452	9,309	103	4.08	25
1963	12,936.88	11,524	12,693	244	4.37	56
1964	3,052.55	2,696	2,969	83	4.67	18
1966	2,516.15	2,185	2,407	110	5.26	21
1967	1,274.89	1,098	1,209	66	5.56	12
1968	419.83	358	394	26	5.87	4
1970	80.61	67	74	7	6.51	1
1971	1,544.75	1,281	1,411	134	6.84	20
1972	1,090.13	894	985	105	7.19	15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1975	164.27	130	143	21	8.28	3
1976	3,452.10	2,704	2,978	474	8.67	55
1977	7,165.00	5,540	6,102	1,063	9.07	117
1978	6,220.72	4,745	5,226	995	9.49	105
1979	3,107.33	2,337	2,574	533	9.92	54
1980	5,058.60	3,747	4,127	932	10.37	90
1983	369.74	289	318	51	10.76	5
1986	5,526.05	4,139	4,559	967	11.90	81
1988	338.67	244	269	70	13.01	5
1989	11,535.55	8,173	9,002	2,534	13.37	190
1991	3,137.18	2,134	2,350	787	14.34	55
1994	17,386.12	10,997	12,112	5,274	15.98	330
1995	5,075.97	3,134	3,452	1,624	16.42	99
1997	38,896.24	22,680	24,980	13,916	17.52	794
1998	20,290.00	11,492	12,657	7,633	17.99	424
1999	9,250.00	5,058	5,571	3,679	18.65	197
2000	4,627.46	2,447	2,695	1,932	19.15	101
2001	14,287.96	7,293	8,033	6,255	19.66	318
2002	39,331.76	19,328	21,288	18,044	20.18	894
2003	18,220.00	8,596	9,468	8,752	20.71	423
2005	53,233.48	22,837	25,153	28,081	21.96	1,279
2007	2,169.82	837	922	1,248	23.09	54
2011	148,951.37	43,792	48,232	100,719	25.21	3,995
2012	1,935.54	522	575	1,361	25.71	53
2013	5,265.73	1,289	1,420	3,846	26.22	147
2014	34,471.72	7,549	8,314	26,157	26.75	978
2015	20,002.66	3,861	4,253	15,750	27.17	580
2016	52,555.80	8,730	9,615	42,941	27.61	1,555
2017	7,563.46	1,048	1,154	6,409	27.97	229
2018	262,071.27	28,985	31,924	230,147	28.15	8,176
2019	145,916.08	11,848	13,049	132,867	28.27	4,700
2020	106,559.48	5,413	5,962	100,598	28.00	3,593
2021	33,284.92	619	682	32,603	26.45	1,233
	1,211,587.25	381,643	412,444	799,143		31,085

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	69,813	76,917	24,013	21.60	1,112
1961	86,871.16	59,761	65,842	21,029	21.72	968
1962	141,136.69	96,554	106,380	34,757	21.84	1,591
1963	9,480.45	6,448	7,104	2,376	21.96	108
1964	3,689.12	2,494	2,748	941	22.08	43
1965	479.00	322	355	124	22.19	6
1966	297.39	199	219	78	22.30	3
1967	860.37	571	629	231	22.40	10
1968	3,570.31	2,355	2,595	976	22.51	43
1969	661.27	433	477	184	22.61	8
1970	2,325.05	1,513	1,667	658	22.71	29
1971	74,835.43	48,354	53,275	21,561	22.81	945
1972	5,279.41	3,387	3,732	1,548	22.90	68
1973	5,863.34	3,734	4,114	1,749	22.99	76
1974	1,077.54	681	750	327	23.08	14
1975	20,112.15	12,607	13,890	6,222	23.17	269
1976	98,397.02	61,186	67,412	30,985	23.25	1,333
1977	262,518.62	161,869	178,341	84,177	23.33	3,608
1978	14,862.88	9,085	10,010	4,853	23.41	207
1979	31,316.64	18,968	20,898	10,418	23.49	444
1980	50,253.77	30,147	33,215	17,039	23.57	723
1981	48,963.34	29,092	32,053	16,911	23.64	715
1982	16,098.09	10,174	11,209	4,889	23.00	213
1983	15,919.21	9,991	11,008	4,911	22.85	215
1984	47,604.50	29,458	32,456	15,149	23.10	656
1985	68,749.88	42,157	46,447	22,303	23.02	969
1986	220,372.23	132,995	146,529	73,843	23.32	3,167
1987	95,726.84	57,130	62,944	32,783	23.31	1,406
1988	78,940.78	46,543	51,279	27,661	23.32	1,186
1989	133,833.58	77,864	85,788	48,046	23.36	2,057
1990	1,474.46	845	931	543	23.45	23
1991	12,756.63	7,197	7,929	4,827	23.56	205
1992	108,291.24	60,383	66,528	41,763	23.41	1,784
1993	238,990.24	130,775	144,083	94,907	23.58	4,025
1994	9,228.65	4,974	5,480	3,748	23.52	159
1995	133,112.29	70,203	77,347	55,765	23.75	2,348
1996	77,622.54	40,177	44,266	33,357	23.76	1,404
1997	4,624,824.64	2,345,711	2,584,419	2,040,406	23.81	85,695
1998	280,621.46	139,132	153,291	127,331	23.90	5,328
1999	84,872.92	41,248	45,446	39,427	23.80	1,657
2000	89,743.66	42,646	46,986	42,758	23.75	1,800

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2001	725,398.24	334,554	368,599	356,799	23.95	14,898
2002	42,268.05	18,957	20,886	21,382	23.98	892
2003	180,782.36	78,930	86,962	93,820	23.87	3,930
2004	146,160.24	61,650	67,924	78,237	23.99	3,261
2005	167,022.30	68,078	75,006	92,016	23.98	3,837
2006	140,015.92	54,914	60,502	79,514	24.02	3,310
2007	877,150.17	330,686	364,338	512,812	23.96	21,403
2008	79,300.50	28,580	31,488	47,812	23.96	1,995
2009	54,131.55	18,540	20,427	33,705	24.00	1,404
2010	196,247.48	63,643	70,120	126,128	23.96	5,264
2011	314,990.40	95,915	105,676	209,315	23.98	8,729
2012	49,422.81	14,036	15,464	33,958	23.95	1,418
2013	122,684.15	32,217	35,496	87,189	23.86	3,654
2014	163,988.66	39,226	43,218	120,771	23.85	5,064
2015	94,908.17	20,358	22,430	72,478	23.80	3,045
2016	608,702.23	114,497	126,149	482,554	23.74	20,327
2017	58,203.25	9,324	10,273	47,930	23.59	2,032
2018	71,772.28	9,316	10,264	61,508	23.46	2,622
2019	6,739.12	655	722	6,017	23.21	259
2020	45,676.11	2,823	3,110	42,566	22.77	1,869
2021	221,491.88	5,006	5,515	215,976	21.58	10,008
	11,669,621.17	5,311,081	5,851,555	5,818,066		245,841

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

1960	27,374.98	27,126	27,375
1961	2,250.14	2,229	2,250
1962	11,395.40	11,289	11,395
1964	212.41	210	212
1965	479.69	475	480
1972	4,846.95	4,794	4,847
1973	59,338.04	58,680	59,338
1976	674.99	667	675
1977	9,114.69	9,006	9,115
1978	24,124.85	23,831	24,125
1979	540.75	534	541

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1980	8,726.53	8,615	8,727			
1981	52,430.77	51,749	52,431			
1982	22,292.87	22,014	22,293			
1984	11,417.15	11,260	11,417			
1986	31,130.64	30,723	31,131			
1987	11,362.33	11,211	11,362			
1988	15,773.37	15,535	15,773			
1989	8,654.63	8,523	8,655			
1990	94,337.02	93,016	94,337			
1992	6,049.58	5,943	6,050			
1993	1,598.34	1,571	1,598			
1994	38,859.45	38,152	38,859			
1995	4,586.75	4,497	4,587			
1996	1,532.27	1,504	1,532			
1997	1,129.92	1,107	1,130			
1998	3,483.10	3,413	3,483			
2001	6,551.41	6,393	6,551			
2002	8,685.69	8,469	8,686			
2003	26,975.97	26,250	26,976			
2004	262,708.52	255,615	262,709			
2005	28,203.02	27,363	28,203			
2008	29,302.79	28,245	29,303			
2010	189,349.18	181,397	189,349			
2011	217,404.63	207,491	217,405			
2014	19,697.18	18,466	19,697			
2016	36,430.01	33,399	36,430			
2017	42,967.09	38,670	42,967			
2018	58,528.05	51,212	58,528			
2019	838,990.00	699,298	838,990			
	2,219,511.15	2,029,942	2,219,511			

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

2001	6,628.41	2,826	3,126	3,502	27.58	127
2002	3,783,335.80	1,564,031	1,730,227	2,053,108	27.67	74,200
2003	87,794.37	35,083	38,811	48,983	27.80	1,762

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2004	116,222.01	44,955	49,732	66,490	27.75	2,396
2005	21,321.99	7,951	8,796	12,526	27.75	451
2006	70,501.63	25,240	27,922	42,580	27.79	1,532
2007	23,909.23	8,182	9,051	14,858	27.87	533
2008	36,082.96	11,788	13,041	23,042	27.82	828
2009	2,440.34	757	837	1,603	27.82	58
2010	44,187.56	12,956	14,333	29,855	27.72	1,077
2011	22,823.04	6,254	6,919	15,904	27.82	572
2012	5,700.89	1,457	1,612	4,089	27.67	148
2013	10,921.02	2,562	2,834	8,087	27.73	292
2014	82,583.84	17,656	19,532	63,052	27.59	2,285
2015	2,300.95	440	487	1,814	27.51	66
2016	41,558.96	6,949	7,687	33,872	27.39	1,237
2017	11,135.61	1,579	1,747	9,389	27.24	345
2018	114,113.01	13,055	14,442	99,671	27.08	3,681
2019	936,945.86	80,109	88,622	848,324	26.74	31,725
2020	15,681.92	852	943	14,739	26.12	564
2021	84,737.22	1,695	1,875	82,862	24.56	3,374
	5,520,926.62	1,846,377	2,042,576	3,478,351		127,253

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

1907	12.46	10	11	1	12.90	
1909	57.76	48	53	5	13.46	
1910	136.78	113	125	12	13.75	1
1912	15.65	13	14	1	14.31	
1915	2,677.72	2,170	2,401	277	15.17	18
1930	25,467.58	19,212	21,254	4,214	19.53	216
1933	41.56	31	34	7	20.41	
1934	68.83	51	56	12	20.70	1
1944	71.26	50	55	16	23.61	1
1968	646.66	378	418	228	29.76	8
1974	842.24	465	514	328	30.97	11
1976	103,603.50	55,980	61,929	41,675	31.34	1,330
1977	20,984.75	11,212	12,403	8,581	31.52	272
1978	83.39	44	49	35	31.69	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1980	1,544.84	796	881	664	32.03	21
1981	984.45	501	554	430	32.19	13
1983	3,281.25	1,832	2,027	1,255	30.47	41
1984	4,173.75	2,301	2,546	1,628	30.53	53
1987	1,513.65	794	878	635	31.29	20
1988	13,483.87	7,001	7,745	5,739	31.02	185
1991	1,061.00	521	576	485	31.61	15
1996	7,009.14	3,110	3,440	3,569	31.97	112
1998	26,471.23	11,197	12,387	14,084	32.06	439
2000	16,127.75	6,449	7,134	8,993	32.26	279
2001	5,503.51	2,132	2,359	3,145	32.41	97
2003	14,245.64	5,165	5,714	8,532	32.52	262
2007	20,621.98	6,339	7,013	13,609	32.67	417
2008	5,631.08	1,650	1,825	3,806	32.58	117
2010	19,035.29	4,968	5,496	13,539	32.56	416
2011	187,198.19	45,601	50,447	136,752	32.60	4,195
2014	780,161.32	146,826	162,428	617,733	32.34	19,101
2015	32,204.52	5,401	5,975	26,230	32.26	813
2016	12,899.16	1,887	2,088	10,812	32.09	337
2018	55,602.72	5,549	6,139	49,464	31.59	1,566
2019	14,930.36	1,108	1,226	13,705	31.17	440
	1,378,394.84	350,905	388,193	990,202		30,798

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

1971	279,616.37	231,802	256,434	23,183	6.84	3,389
1972	1,534.12	1,258	1,392	142	7.19	20
1973	1,448.41	1,175	1,300	149	7.54	20
1974	13,842.50	11,109	12,289	1,553	7.90	197
1975	146,776.04	116,393	128,761	18,015	8.28	2,176
1976	284,409.36	222,764	246,435	37,974	8.67	4,380
1978	1,790.28	1,366	1,511	279	9.49	29
1983	1,783.82	1,394	1,542	242	10.76	22
1984	8,520.87	6,582	7,281	1,239	11.04	112
1986	1,514.84	1,135	1,256	259	11.90	22
1987	65,137.00	47,863	52,949	12,188	12.45	979
1988	169,541.45	122,104	135,079	34,463	13.01	2,649

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1989	18,663.17	13,223	14,628	4,035	13.37	302
1990	3,349.53	2,321	2,568	782	13.95	56
1992	921.16	611	676	245	14.94	16
1994	8,616.93	5,450	6,029	2,588	15.98	162
1995	478.10	295	326	152	16.42	9
1996	2,301.93	1,385	1,532	770	16.87	46
1997	23,460.19	13,680	15,134	8,327	17.52	475
1998	20,910.41	11,844	13,103	7,808	17.99	434
1999	5,025.24	2,748	3,040	1,985	18.65	106
2000	411,880.07	217,843	240,991	170,889	19.15	8,924
2001	15,936.04	8,134	8,998	6,938	19.66	353
2002	132,402.81	65,063	71,977	60,426	20.18	2,994
2003	14,271.77	6,733	7,448	6,823	20.71	329
2004	40,977.09	18,431	20,390	20,588	21.41	962
2005	20,042.49	8,598	9,512	10,531	21.96	480
2007	63,327.92	24,426	27,022	36,306	23.09	1,572
2008	2,287.79	834	923	1,365	23.54	58
2009	9,297.12	3,172	3,509	5,788	24.13	240
2010	66,442.25	21,089	23,330	43,112	24.73	1,743
2011	414,026.48	121,724	134,659	279,368	25.21	11,082
2012	84,354.10	22,759	25,177	59,177	25.71	2,302
2014	114,343.64	25,041	27,702	86,642	26.75	3,239
2015	184,377.83	35,585	39,366	145,012	27.17	5,337
2016	68,563.53	11,388	12,598	55,965	27.61	2,027
2017	317,824.20	44,050	48,731	269,093	27.97	9,621
2018	370,611.45	40,990	45,346	325,266	28.15	11,555
2019	369,914.61	30,037	33,229	336,686	28.27	11,910
2020	669,594.22	34,015	37,629	631,965	28.00	22,570
2021	1,442,717.82	26,835	29,687	1,413,031	26.45	53,423
	5,872,834.95	1,583,249	1,751,487	4,121,348		166,322

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

1970	2,453.00	1,965	2,453			
1971	872.29	696	872			
1977	342.77	267	338	5	11.23	
1989	1,813.00	1,343	1,699	114	11.36	10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1991	11,104.08	8,095	10,239	865	11.34	76
1993	1,829.56	1,309	1,656	174	11.34	15
1994	164,577.50	116,323	147,135	17,442	11.41	1,529
1995	8,948.74	6,261	7,919	1,029	11.38	90
1996	553.43	382	483	70	11.40	6
1997	6,824.90	4,666	5,902	923	11.34	81
1998	2,764.61	1,864	2,358	407	11.34	36
2000	60,727.10	39,691	50,205	10,522	11.39	924
2005	3,338.96	1,972	2,494	845	11.43	74
2006	4,214.76	2,430	3,074	1,141	11.38	100
2008	49,021.21	26,540	33,570	15,451	11.44	1,351
2010	2,592.10	1,300	1,644	948	11.44	83
2011	12,791.22	6,124	7,746	5,045	11.43	441
2015	136,503.33	49,605	62,745	73,759	11.39	6,476
2016	124,471.63	40,528	51,263	73,208	11.39	6,427
2017	98,527.99	27,933	35,332	63,196	11.37	5,558
2018	17,640.50	4,161	5,263	12,377	11.34	1,091
2021	55,205.36	2,412	3,051	52,154	10.94	4,767
	767,118.04	345,867	437,442	329,676		29,135

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

1990	127.23	79	100	27	19.01	1
1993	758,027.04	453,679	573,799	184,228	19.12	9,635
1994	3,146.41	1,852	2,342	804	19.23	42
1995	8,657.45	5,001	6,325	2,332	19.37	120
1996	2,701.38	1,536	1,943	759	19.35	39
1997	9,933.05	5,549	7,018	2,915	19.36	151
1999	1,738.51	935	1,183	556	19.34	29
2001	420,169.40	216,219	273,467	146,702	19.34	7,585
2003	86,006.96	42,006	53,128	32,879	19.38	1,697
2004	10,670.85	5,060	6,400	4,271	19.40	220
2005	32,699.77	14,999	18,970	13,729	19.47	705
2007	34,349.48	14,695	18,586	15,764	19.40	813
2009	25,709.98	10,058	12,721	12,989	19.45	668
2010	22,825.61	8,477	10,721	12,104	19.46	622

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
2011	16,891.81	5,924	7,492	9,399	19.44	483
2012	2,393.22	787	995	1,398	19.40	72
2013	4,156.41	1,265	1,600	2,556	19.43	132
2014	18,718.75	5,223	6,606	12,113	19.38	625
2015	136,614.01	34,372	43,473	93,141	19.34	4,816
2016	10,340.67	2,291	2,898	7,443	19.32	385
2018	11,932.98	1,842	2,330	9,603	19.17	501
2019	5,810.76	675	854	4,957	19.01	261
2020	32,335.00	2,396	3,030	29,305	18.74	1,564
2021	4,225.20	115	145	4,080	17.92	228
	1,660,181.93	835,035	1,056,127	604,055		31,394

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

1937	1,234.84	938	1,186	48	18.66	3
1961	294.42	199	252	43	22.66	2
1970	377.45	241	305	73	23.76	3
1976	1,808.65	1,103	1,395	414	24.36	17
1982	26,509.40	16,441	20,794	5,715	24.19	236
1987	357.42	210	266	92	24.32	4
1988	95.00	55	70	25	24.30	1
1989	24.29	14	18	7	24.64	
1990	2,123.00	1,190	1,505	618	24.68	25
1992	4,760.80	2,598	3,286	1,475	24.55	60
1993	2,703.40	1,448	1,831	872	24.69	35
1995	18,973.34	9,805	12,401	6,572	24.78	265
1996	4,307.22	2,185	2,764	1,544	24.75	62
1997	9,271.45	4,588	5,803	3,469	25.00	139
1998	11,191.78	5,418	6,853	4,339	25.04	173
2000	519,130.02	239,942	303,472	215,658	25.01	8,623
2001	12,387.00	5,587	7,066	5,321	24.95	213
2002	2,306.86	1,008	1,275	1,032	25.14	41
2004	6,184.42	2,543	3,216	2,968	25.06	118

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2009	184,472.34	61,337	77,577	106,895	25.09	4,260
2014	17,931.59	4,128	5,221	12,711	25.07	507
2017	149,837.36	23,060	29,166	120,672	24.74	4,878
	976,282.05	384,038	485,720	490,562		19,665

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

1911	2,631.33	2,631	2,631
1915	4,425.79	4,426	4,426
1922	34.95	35	35
1929	48,718.14	48,718	48,718
1930	5,726.24	5,726	5,726
1931	738.76	739	739
1932	1,329.50	1,330	1,330
1937	459.65	460	460
1938	798.45	798	798
1939	66.22	66	66
1940	505.95	506	506
1945	20.08	20	20
1947	1,700.00	1,700	1,700
1949	153.57	152	154
1950	3,419.22	3,358	3,419
1954	114.00	109	114
1955	3,369.90	3,196	3,370
1959	10,313.10	9,485	10,313
1960	27,782.48	25,352	27,782
1961	1,594.52	1,443	1,595
1962	1,314.41	1,180	1,314
1963	614.41	547	614
1964	746.64	659	747
1965	861.27	754	861
1966	1,553.29	1,349	1,553
1967	104,751.07	90,191	104,751
1968	23,858.73	20,357	23,859
1969	4,640.61	3,922	4,641
1970	2,008.79	1,682	2,009
1971	2,014.32	1,670	2,014

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1972	4,281.55	3,512	4,282			
1973	2,776.85	2,253	2,777			
1974	3,268.03	2,623	3,268			
1975	12,868.29	10,205	12,868			
1977	487.18	377	482	5	9.07	1
1978	3,675.13	2,803	3,583	92	9.49	10
1979	423.97	319	408	16	9.92	2
1980	1,309.69	970	1,240	70	10.37	7
1981	4,025.99	2,936	3,754	272	10.83	25
1982	4,614.96	3,664	4,615			
1983	11,408.95	8,917	11,400	9	10.76	1
1984	500.00	386	493	7	11.04	1
1985	12,832.20	9,742	12,455	377	11.58	33
1986	1,022.46	766	979	43	11.90	4
1988	1,781.17	1,283	1,640	141	13.01	11
1989	13,848.31	9,812	12,544	1,304	13.37	98
1990	1,502.94	1,042	1,332	171	13.95	12
1991	236,214.33	160,673	205,416	30,798	14.34	2,148
1992	44,551.84	29,574	37,810	6,742	14.94	451
1993	18,016.03	11,707	14,967	3,049	15.36	199
1994	112,769.99	71,327	91,190	21,580	15.98	1,350
1995	123,184.01	76,054	97,233	25,951	16.42	1,580
1996	39,025.60	23,486	30,026	8,999	16.87	533
1997	717,601.68	418,434	534,957	182,645	17.52	10,425
1998	246,205.62	139,451	178,284	67,921	17.99	3,775
1999	277,503.96	151,739	193,994	83,510	18.65	4,478
2000	44,301.76	23,431	29,956	14,346	19.15	749
2001	178,930.70	91,326	116,758	62,173	19.66	3,162
2002	90,388.68	44,417	56,786	33,603	20.18	1,665
2003	33,809.51	15,951	20,393	13,417	20.71	648
2004	729,490.49	328,125	419,499	309,992	21.41	14,479
2005	700,704.90	300,602	384,312	316,393	21.96	14,408
2006	228,104.68	92,975	118,866	109,239	22.52	4,851
2007	124,971.14	48,201	61,624	63,347	23.09	2,743
2008	652,664.24	237,896	304,144	348,521	23.54	14,805
2009	320,397.52	109,320	139,763	180,635	24.13	7,486
2010	122,302.84	38,819	49,629	72,674	24.73	2,939
2011	81,820.18	24,055	30,754	51,067	25.21	2,026
2012	15,371.28	4,147	5,302	10,069	25.71	392
2013	153,302.63	37,528	47,979	105,324	26.22	4,017
2014	186,396.80	40,821	52,189	134,208	26.75	5,017
2015	352,468.52	68,026	86,969	265,499	27.17	9,772

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2016	261,508.99	43,437	55,533	205,976	27.61	7,460
2017	94,153.21	13,050	16,684	77,469	27.97	2,770
2018	298,796.30	33,047	42,250	256,547	28.15	9,114
2019	200,040.33	16,243	20,766	179,274	28.27	6,341
2020	789,138.96	40,088	51,251	737,888	28.00	26,353
2021	809,794.72	15,062	19,256	790,538	26.45	29,888
	8,620,824.50	3,043,183	3,848,924	4,771,900		196,229
	105,260,871.51	35,887,089	39,865,784	65,395,088		2,930,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 2.78

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	10,131.48	9,878	4,994	5,137	0.50	5,137
2003	58,882.74	54,467	27,539	31,344	1.50	20,896
2004	19,545.79	17,103	8,647	10,898	2.50	4,359
2005	12,973.40	10,703	5,412	7,562	3.50	2,161
2006	15,741.19	12,199	6,168	9,573	4.50	2,127
2007	98,862.25	71,675	36,240	62,623	5.50	11,386
2008	10,904.48	7,361	3,722	7,183	6.50	1,105
2009	196,763.79	122,977	62,178	134,585	7.50	17,945
2010	29,674.64	17,063	8,627	21,047	8.50	2,476
2013	49,177.44	20,900	10,567	38,610	11.50	3,357
2014	164,928.32	61,848	31,271	133,657	12.50	10,693
2015	142,233.63	46,226	23,372	118,861	13.50	8,805
2016	156,448.43	43,023	21,753	134,696	14.50	9,289
2017	694,772.06	156,324	79,039	615,733	15.50	39,725
2018	365,293.03	63,926	32,322	332,971	16.50	20,180
2019	260,157.81	32,520	16,442	243,715	17.50	13,927
2020	235,363.22	17,652	8,925	226,438	18.50	12,240
2021	186,194.50	4,655	2,354	183,841	19.50	9,428
	2,708,048.20	770,500	389,573	2,318,475		195,236

PNG

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

2002	57,421.92	55,986	55,980	1,442	0.50	1,442
2003	12,589.63	11,645	11,644	946	1.50	631
2004	826.89	724	724	103	2.50	41
2005	1,086.91	897	897	190	3.50	54
2006	1,234.22	957	957	277	4.50	62
2007	1,312.22	951	951	361	5.50	66
2008	24,417.03	16,481	16,479	7,938	6.50	1,221
2010	2,239.24	1,288	1,288	951	8.50	112
2011	20,678.25	10,856	10,855	9,823	9.50	1,034
2014	33,759.66	12,660	12,659	21,101	12.50	1,688
2015	35,177.20	11,433	11,432	23,745	13.50	1,759
2016	233,275.70	64,151	64,145	169,131	14.50	11,664
2017	400,100.57	90,023	90,014	310,087	15.50	20,006
2018	31,187.62	5,458	5,457	25,730	16.50	1,559

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	69,735.23	8,717	8,716	61,019	17.50	3,487
2020	115,739.37	8,680	8,679	107,060	18.50	5,787
2021	61,990.92	1,550	1,550	60,441	19.50	3,100
	1,102,772.58	302,457	302,427	800,346		53,713
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	17,492.16	17,055	16,255	1,237	0.50	1,237
2003	2,532.25	2,342	2,232	300	1.50	200
2004	11,966.55	10,471	9,980	1,987	2.50	795
2006	1,393.32	1,080	1,029	364	4.50	81
2007	4,828.41	3,501	3,337	1,492	5.50	271
2010	1,926.82	1,108	1,056	871	8.50	102
2014	4,225.61	1,585	1,511	2,715	12.50	217
2015	64,028.79	20,809	19,833	44,196	13.50	3,274
2016	22,950.78	6,311	6,015	16,936	14.50	1,168
2017	29,884.80	6,724	6,409	23,476	15.50	1,515
2018	66,579.64	11,651	11,105	55,475	16.50	3,362
2019	9,728.37	1,216	1,159	8,569	17.50	490
2020	395,875.29	29,691	28,299	367,577	18.50	19,869
2021	17,352.44	434	414	16,939	19.50	869
	650,765.23	113,978	108,633	542,132		33,450
	4,461,586.01	1,186,935	800,633	3,660,953		282,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 6.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	4,313.90	2,804	3,121	1,193	3.50	341
2016	42,502.55	23,376	26,015	16,488	4.50	3,664
2017	3,747.59	1,686	1,876	1,871	5.50	340
2020	18,196.00	2,729	3,037	15,159	8.50	1,783
2021	30,929.53	1,546	1,721	29,209	9.50	3,075
	99,689.57	32,141	35,769	63,920		9,203
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	6,467.49	6,467	6,467			
2013	1,637.58	1,392	1,202	436	1.50	291
2015	7,913.29	5,144	4,441	3,472	3.50	992
2016	5,541.48	3,048	2,632	2,910	4.50	647
2017	8,554.22	3,849	3,323	5,231	5.50	951
2018	2,800.72	980	846	1,955	6.50	301
2021	67,496.24	3,375	2,914	64,582	9.50	6,798
	100,411.02	24,255	21,826	78,585		9,980
	200,100.59	56,396	57,595	142,505		19,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 9.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.72	2,069		20,691	4.50	4,598
	20,690.72	2,069		20,691		4,598
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	285,879.24	200,115	87,872	198,007	1.50	132,005
2021	46,130.82	4,613	2,026	44,105	4.50	9,801
	332,010.06	204,728	89,898	242,112		141,806
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	356,493.12	320,844	344,257	12,236	0.50	12,236
2018	289,585.10	202,710	217,503	72,083	1.50	48,055
2021	20,690.76	2,069	2,220	18,471	4.50	4,105
	666,768.98	525,623	563,980	102,789		64,396
	1,019,469.76	732,420	653,878	365,592		210,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 20.68

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	3,851,104.16	3,851,104	3,851,104			
2010	527,193.34	527,193	482,087	45,106		
	4,378,297.50	4,378,297	4,333,192	45,106		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2020	860,461.38	189,302	291,061	569,401	5.32	107,030
2021	1,151,232.61	86,112	132,401	1,018,831	6.18	164,859
	2,011,693.99	275,414	423,462	1,588,232		271,889
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	149,929	132,100	182,216	3.84	47,452
2020	84,549.74	18,601	16,389	68,161	5.32	12,812
	398,866.19	168,530	148,489	250,377		60,264
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	41,293.53	38,659	40,270	1,024	1.06	966
2019	72,209.78	25,649	26,718	45,492	4.54	10,020
2020	89,863.00	19,770	20,594	69,269	5.32	13,020
2021	94,951.61	7,102	7,398	87,554	6.18	14,167
	298,317.92	91,180	94,979	203,339		38,173
	2,708,878.10	535,124	666,930	2,041,948		370,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 13.67

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	243,833.01	139,204	214,033	29,800	4.13	7,215
2018	1,528,160.45	601,178	924,340	603,821	5.40	111,819
2019	570,621.57	165,024	253,732	316,889	6.14	51,611
2020	4,884,839.77	866,082	1,331,642	3,553,198	6.96	510,517
2021	727,234.55	43,489	66,866	660,368	7.85	84,123
	7,954,689.35	1,814,977	2,790,613	5,164,077		765,285
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	502,538	442,779	437,478	4.13	105,927
2018	628,832.36	247,383	217,965	410,867	5.40	76,086
2019	1,730,886.11	500,572	441,046	1,289,840	6.14	210,072
2020	3,634,685.16	644,430	567,798	3,066,888	6.96	440,645
2021	741,544.46	44,344	39,071	702,474	7.85	89,487
	7,616,204.45	1,939,267	1,708,659	5,907,545		922,217
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2004	16,397.49	14,979	15,603	794	1.66	478
2005	69,256.31	62,275	64,870	4,386	1.85	2,371
2006	185,611.31	164,266	171,111	14,500	2.01	7,214
2009	132,460.90	109,784	114,359	18,102	2.58	7,016
2010	20,123.95	16,268	16,946	3,178	2.73	1,164
2019	1,476,187.74	426,913	444,702	1,031,485	6.14	167,994
2020	3,331,496.54	590,674	615,287	2,716,209	6.96	390,260
2021	465,177.05	27,818	28,977	436,200	7.85	55,567
	5,696,711.29	1,412,977	1,471,855	4,224,856		632,064
	21,267,605.09	5,167,221	5,971,127	15,296,478		2,319,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 10.91

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	151,470.08	35,565	54,683	96,787	8.15	11,876
	151,470.08	35,565	54,683	96,787		11,876
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	151,908	133,844	332,847	7.25	45,910
2020	471,241.55	66,634	58,710	412,531	9.10	45,333
	937,932.68	218,542	192,554	745,379		91,243
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2004	156,716.35	139,321	145,127	11,590	2.19	5,292
2005	88,086.17	76,882	80,086	8,000	2.40	3,333
2006	213,621.57	182,775	190,391	23,230	2.62	8,866
2019	603,388.00	141,676	147,580	455,808	8.15	55,927
2020	491,779.07	69,538	72,436	419,343	9.10	46,082
	1,553,591.16	610,192	635,619	917,972		119,500
	2,642,993.92	864,299	882,856	1,760,138		222,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 8.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	535,638.12	174,350	268,071	267,567	7.25	36,906
2019	381,787.38	89,644	137,832	243,955	8.15	29,933
2020	507,065.53	71,699	110,241	396,825	9.10	43,607
2021	308,050.51	14,540	22,356	285,695	10.09	28,315
	1,732,541.54	350,233	538,500	1,194,042		138,761
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	138,460	121,995	303,382	7.25	41,846
2019	314,507.36	73,846	65,065	249,443	8.15	30,607
2020	346,472.52	48,991	43,165	303,307	9.10	33,330
	1,086,356.72	261,297	230,225	856,132		105,783
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2001	60,415.29	56,229	58,572	1,843	1.53	1,205
2002	82,337.38	75,619	78,770	3,567	1.73	2,062
2005	284,538.01	248,345	258,693	25,845	2.40	10,769
2019	305,665.05	71,770	74,761	230,904	8.15	28,332
2020	514,813.65	72,795	75,828	438,985	9.10	48,240
	1,247,769.38	524,758	546,624	701,145		90,608
	4,066,667.64	1,136,288	1,315,349	2,751,319		335,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 8.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	10,168	15,634	857	5.91	145
2016	325,609.19	135,746	208,716	116,894	7.69	15,201
2019	26,522.13	5,424	8,340	18,182	9.72	1,871
	368,622.04	151,338	232,689	135,933		17,217
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1985	5,500.00	5,360	4,723	777	0.95	777
1998	6,700.32	5,857	5,161	1,540	3.38	456
2004	1,216.16	964	849	367	4.57	80
2011	49,119.84	31,928	28,131	20,989	5.65	3,715
2018	76,939.46	21,512	18,954	57,986	9.02	6,429
2020	301,339.87	37,667	33,188	268,152	10.50	25,538
2021	338,233.43	14,240	12,547	325,687	11.38	28,619
	779,049.08	117,528	103,552	675,497		65,614
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	2,795.60	2,552	2,658	137	2.62	52
2001	39,428.61	32,978	34,352	5,076	4.01	1,266
2002	6,068.45	4,994	5,202	866	4.20	206
2003	17,512.06	14,157	14,747	2,765	4.38	631
2004	42,947.59	34,049	35,468	7,480	4.57	1,637
2005	177,000.31	137,565	143,297	33,703	4.73	7,125
2006	20,800.27	15,829	16,489	4,312	4.87	885
2009	13,098.80	9,202	9,585	3,513	5.29	664
2017	7,110.94	2,493	2,597	4,514	8.34	541

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2019	69,640.53	14,241	14,834	54,806	9.72	5,638
2020	140,654.28	17,582	18,315	122,340	10.50	11,651
2021	247,174.78	10,406	10,840	236,335	11.38	20,768
	784,232.22	296,048	308,384	475,848		51,064
	1,931,903.34	564,914	644,625	1,287,278		133,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 6.93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,768.11	1,547	1,560	208	2.50	83
	1,768.11	1,547	1,560	208		83
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	2,096	2,098	3,492	12.50	279
2018	10,248.45	1,793	1,795	8,454	16.50	512
	15,838.44	3,889	3,893	11,946		791
	17,606.55	5,436	5,453	12,154		874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.9	4.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	160,394.15	156,384	159,676	719	0.50	719
2003	344,961.13	319,089	325,805	19,156	1.50	12,771
2004	376,497.34	329,435	336,369	40,128	2.50	16,051
2005	585,131.98	482,734	492,895	92,237	3.50	26,353
2006	533,535.20	413,490	422,193	111,342	4.50	24,743
2007	637,237.38	461,997	471,721	165,516	5.50	30,094
2008	236,121.16	159,382	162,737	73,385	6.50	11,290
2009	267,438.49	167,149	170,667	96,771	7.50	12,903
2010	162,964.81	93,705	95,677	67,288	8.50	7,916
2011	451,363.00	236,966	241,954	209,409	9.50	22,043
2012	368,654.37	175,111	178,797	189,858	10.50	18,082
2013	792,113.30	336,648	343,734	448,380	11.50	38,990
2014	476,076.46	178,529	182,287	293,790	12.50	23,503
2015	1,648,297.12	535,697	546,972	1,101,325	13.50	81,580
2016	1,270,294.92	349,331	356,684	913,611	14.50	63,008
2017	1,830,420.92	411,845	420,513	1,409,907	15.50	90,962
2018	915,728.07	160,252	163,625	752,103	16.50	45,582
2019	1,013,890.01	126,736	129,404	884,486	17.50	50,542
2020	1,692,662.34	126,950	129,622	1,563,040	18.50	84,489
2021	1,785,140.52	44,629	45,568	1,739,572	19.50	89,209
	15,548,922.67	5,266,059	5,376,898	10,172,024		750,830

PNG

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

2002	75,121.24	73,243	73,352	1,770	0.50	1,770
2003	110,682.26	102,381	102,533	8,149	1.50	5,433
2004	270,994.91	237,121	237,473	33,522	2.50	13,409
2005	107,276.26	88,503	88,634	18,642	3.50	5,326
2006	272,070.63	210,855	211,168	60,903	4.50	13,534
2007	397,958.98	288,520	288,948	109,011	5.50	19,820
2008	194,881.81	131,545	131,740	63,142	6.50	9,714
2009	386,652.36	241,658	242,017	144,636	7.50	19,285
2010	528,508.76	303,893	304,344	224,165	8.50	26,372
2011	46,412.17	24,366	24,402	22,010	9.50	2,317
2012	106,370.79	50,526	50,601	55,770	10.50	5,311
2013	245,409.98	104,299	104,454	140,956	11.50	12,257
2014	495,061.18	185,648	185,924	309,138	12.50	24,731
2015	960,119.93	312,039	312,502	647,618	13.50	47,972

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	582,263.35	160,122	160,360	421,904	14.50	29,097
2017	608,859.13	136,993	137,196	471,663	15.50	30,430
2018	1,012,779.35	177,236	177,499	835,280	16.50	50,623
2019	536,030.46	67,004	67,103	468,927	17.50	26,796
2020	1,296,129.90	97,210	97,354	1,198,776	18.50	64,799
2021	1,226,021.61	30,651	30,697	1,195,325	19.50	61,299
	9,459,605.06	3,023,813	3,028,302	6,431,303		470,295

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

2002	448,842.90	437,622	362,754	86,089	0.50	86,089
2003	190,336.67	176,061	145,941	44,396	1.50	29,597
2004	403,566.38	353,121	292,709	110,857	2.50	44,343
2005	471,228.17	388,763	322,254	148,974	3.50	42,564
2006	277,067.07	214,727	177,992	99,075	4.50	22,017
2007	507,181.09	367,706	304,799	202,382	5.50	36,797
2008	544,153.86	367,304	304,466	239,688	6.50	36,875
2009	190,844.18	119,278	98,872	91,972	7.50	12,263
2010	675,112.97	388,190	321,779	353,334	8.50	41,569
2011	41,307.18	21,686	17,976	23,331	9.50	2,456
2012	185,811.11	88,260	73,161	112,651	10.50	10,729
2013	268,626.03	114,166	94,635	173,991	11.50	15,130
2014	510,814.37	191,555	158,784	352,030	12.50	28,162
2015	362,285.21	117,743	97,600	264,686	13.50	19,606
2016	632,442.31	173,922	144,168	488,275	14.50	33,674
2017	243,698.39	54,832	45,451	198,247	15.50	12,790
2018	534,429.05	93,525	77,525	456,904	16.50	27,691
2019	795,631.49	99,454	82,439	713,192	17.50	40,754
2020	463,388.36	34,754	28,808	434,580	18.50	23,491
2021	934,658.67	23,366	19,369	915,290	19.50	46,938
	8,681,425.46	3,826,035	3,171,480	5,509,945		613,535
	33,689,953.19	12,115,907	11,576,681	22,113,272		1,834,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,518	6,116	382	3.82	100
2001	30,317.91	25,358	28,108	2,210	4.01	551
2002	3,719.59	3,061	3,393	327	4.20	78
2003	35,492.23	28,692	31,804	3,689	4.38	842
2004	54,943.24	43,559	48,283	6,660	4.57	1,457
2005	14,736.28	11,453	12,695	2,041	4.73	432
2006	28,808.32	21,923	24,301	4,508	4.87	926
2007	37,931.66	28,214	31,274	6,658	4.99	1,334
2009	64,652.45	45,418	50,344	14,309	5.29	2,705
2013	15,373.86	8,874	9,836	5,537	6.23	889
2018	220,480.47	61,646	68,331	152,149	9.02	16,868
2019	308,929.87	63,176	70,027	238,902	9.72	24,578
2020	1,614,013.94	201,752	223,632	1,390,382	10.50	132,417
2021	76,359.04	3,215	3,564	72,795	11.38	6,397
	2,512,257.22	551,859	611,708	1,900,550		189,574

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

2003	68,109.74	55,060	67,968	142	4.38	32
2004	167,248.57	132,595	163,679	3,569	4.57	781
2007	13,369.18	9,944	12,275	1,094	4.99	219
2008	35,075.31	25,380	31,330	3,745	5.16	726
2009	48,114.46	33,800	41,724	6,391	5.29	1,208
2010	12,089.03	8,189	10,109	1,980	5.48	361
2018	1,346,981.57	376,616	464,907	882,075	9.02	97,791
2020	783,198.88	97,900	120,851	662,348	10.50	63,081
2021	45,428.50	1,913	2,361	43,067	11.38	3,784
	2,519,615.24	741,397	915,204	1,604,411		167,983

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

2001	21,592.29	18,060	13,457	8,136	4.01	2,029
2002	30,786.38	25,334	18,876	11,910	4.20	2,836
2003	50,494.67	40,820	30,415	20,080	4.38	4,584
2004	106,224.95	84,215	62,749	43,476	4.57	9,513

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2005	199,925.67	155,382	115,776	84,150	4.73	17,791
2006	32,646.90	24,844	18,511	14,136	4.87	2,903
2009	69,039.30	48,500	36,138	32,902	5.29	6,220
2018	909.08	254	189	720	9.02	80
2019	106,125.88	21,703	16,171	89,955	9.72	9,255
2020	920,993.58	115,124	85,779	835,214	10.50	79,544
	1,538,738.70	534,236	398,061	1,140,677		134,755
	6,570,611.16	1,827,492	1,924,973	4,645,638		492,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 7.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	82,937.84	78,791	78,140	4,798	0.50	4,798
2013	31,838.36	27,063	26,839	4,999	1.50	3,333
2021	40,712.05	2,036	2,019	38,693	9.50	4,073
	155,488.25	107,890	106,998	48,490		12,204
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	321,008	209,248	504,103	5.50	91,655
2019	33,841.70	8,460	5,515	28,327	7.50	3,777
2021	50,379.19	2,519	1,642	48,737	9.50	5,130
	797,572.51	331,987	216,405	581,167		100,562
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	114	151			
2015	28,671.36	18,636	28,671			
2017	17,961.49	8,083	17,961			
2021	21,890.53	1,095	3,013	18,878	9.50	1,987
	68,674.85	27,928	49,797	18,878		1,987
	1,021,735.61	467,805	373,200	648,535		114,753
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 11.23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	102,456.20	64,889	41,532-	143,989	5.50	26,180
2013	51,777.87	29,341	18,780-	70,558	6.50	10,855
2014	178,624.07	89,312	57,164-	235,788	7.50	31,438
2015	39,471.49	17,104	10,947-	50,419	8.50	5,932
2016	32,235.43	11,820	7,565-	39,801	9.50	4,190
2017	165,977.94	49,793	31,870-	197,848	10.50	18,843
2018	106,282.35	24,799	15,873-	122,155	11.50	10,622
2020	146,222.17	14,622	9,359-	155,581	13.50	11,525
	823,047.52	301,680	193,091-	1,016,138		119,585

PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	137,069.69	132,501	121,233	15,837	0.50	15,837
2008	48,106.71	43,296	39,614	8,493	1.50	5,662
2009	72,298.45	60,248	55,124	17,174	2.50	6,870
2010	346,189.24	265,413	242,842	103,348	3.50	29,528
2011	26,672.91	18,671	17,083	9,590	4.50	2,131
2012	6,969.59	4,414	4,039	2,931	5.50	533
2014	262,109.02	131,055	119,910	142,199	7.50	18,960
2016	184,658.73	67,709	61,951	122,708	9.50	12,917
2017	64,069.97	19,221	17,586	46,484	10.50	4,427
2018	1,869.95	436	399	1,471	11.50	128
2020	61,699.27	6,170	5,645	56,054	13.50	4,152
	1,211,713.53	749,134	685,426	526,288		101,145

CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	6,481.84	6,266	5,798	684	0.50	684
2009	19,072.92	15,894	14,707	4,366	2.50	1,746
2010	46,085.64	35,332	32,694	13,391	3.50	3,826
2011	70,068.25	49,048	45,386	24,682	4.50	5,485
2012	14,758.99	9,347	8,649	6,110	5.50	1,111
2014	2,414.03	1,207	1,117	1,297	7.50	173
2015	4,956.48	2,148	1,988	2,969	8.50	349
2016	65,279.25	23,936	22,149	43,130	9.50	4,540

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	81,771.73	24,532	22,700	59,071	10.50	5,626
2018	4,477.95	1,045	967	3,511	11.50	305
2019	1,267.76	211	195	1,073	12.50	86
2020	4,259.10	426	394	3,865	13.50	286
	320,893.94	169,392	156,746	164,148		24,217
	2,355,654.99	1,220,206	649,080	1,706,574		244,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						10.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 399 OTHER TANGIBLE PROPERTY

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

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

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	30,037,912.33	2,207,787	1,844,004	28,193,908	31.51	894,761
2020	1,907,500.04	90,416	75,518	1,831,982	30.15	60,762
2021	671,173.69	12,350	10,315	660,859	26.75	24,705
	32,616,586.06	2,310,553	1,929,837	30,686,749		980,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	3.01

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	7,182.75	6,644	5,587	1,596	1.50	1,064
2004	11,896.38	10,409	8,753	3,143	2.50	1,257
2005	39,965.68	32,972	27,725	12,241	3.50	3,497
2006	2,468.81	1,913	1,609	860	4.50	191
2007	878.14	637	536	342	5.50	62
2008	572.40	386	325	247	6.50	38
2009	4,753.12	2,971	2,498	2,255	7.50	301
2010	747,318.56	429,708	361,325	385,994	8.50	45,411
2019	3,525,485.48	440,686	370,556	3,154,929	17.50	180,282
2020	27,303.10	2,048	1,722	25,581	18.50	1,383
	4,367,824.42	928,374	780,636	3,587,188		233,486
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 5.35

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	51,352.74	46,217	27,861	23,492	0.50	23,492
2018	88,618.09	62,033	37,395	51,223	1.50	34,149
2019	277,204.74	138,602	83,552	193,653	2.50	77,461
2021	1,076,384.85	107,638	64,887	1,011,498	4.50	224,777
	1,493,560.42	354,490	213,695	1,279,865		359,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 24.10

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	26,478	26,876			
2008	22,536.44	21,114	22,536			
2014	22,224.80	17,635	22,225			
	71,637.08	65,227	71,637			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	27,967.27	4,195	669	27,298	8.50	3,212
	27,967.27	4,195	669	27,298		3,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	11.48

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	6,694.08	6,527	6,493	201	0.50	201
2003	22,684.22	20,983	20,873	1,811	1.50	1,207
2004	5,698.56	4,986	4,960	739	2.50	296
2007	1,760.05	1,276	1,269	491	5.50	89
	36,836.91	33,772	33,595	3,242		1,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 4.87

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	4,328,639.39	3,895,775	3,817,774	510,865	0.50	510,865
2018	5,584,430.57	3,909,101	3,830,833	1,753,598	1.50	1,169,065
2019	9,507,270.50	4,753,635	4,658,457	4,848,814	2.50	1,939,526
2020	1,980,934.07	594,280	582,381	1,398,553	3.50	399,587
2021	504,089.49	50,409	49,400	454,689	4.50	101,042
	21,905,364.02	13,203,200	12,938,845	8,966,519		4,120,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 18.81

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	1,274,497	622,437	2,181,429	3.00	727,143
	2,803,866.07	1,274,497	622,437	2,181,429		727,143
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	1,725,128	842,516	9,853,300	13.00	757,946
	10,695,816.43	1,725,128	842,516	9,853,300		757,946
	13,499,682.50	2,999,625	1,464,953	12,034,729		1,485,089
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 11.00

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	2,992,697.57	2,843,063	2,547,027	445,670	0.50	445,670
2013	381,964.34	324,670	290,864	91,101	1.50	60,734
2014	988,604.39	741,453	664,249	324,356	2.50	129,742
2015	732,102.69	475,867	426,317	305,786	3.50	87,367
2016	930,430.13	511,737	458,452	471,978	4.50	104,884
2017	1,349,992.48	607,497	544,241	805,751	5.50	146,500
2018	1,384,581.24	484,603	434,143	950,438	6.50	146,221
2019	7,509,579.44	1,877,395	1,681,910	5,827,669	7.50	777,023
2020	13,110,042.00	1,966,506	1,761,742	11,348,300	8.50	1,335,094
2021	6,971,595.51	348,580	312,284	6,659,312	9.50	700,980
	36,351,589.79	10,181,371	9,121,230	27,230,360		3,934,215

FULLY ACCRUED
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	447,659.05	447,659	447,659			
2004	1,403,264.52	1,403,265	1,403,265			
2005	122,880.00	122,880	122,880			
2006	2,416,650.18	2,416,650	2,416,650			
2007	3,259,581.05	3,259,581	3,259,581			
2008	259,506.50	259,506	259,507			
2009	481,827.39	481,827	481,827			
2010	324,586.33	324,586	324,586			
2011	24,265.04	24,265	24,265			
	9,561,225.19	9,561,225	9,561,225			
	45,912,814.98	19,742,596	18,682,455	27,230,360		3,934,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 8.57

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	867,789	867,789			
2006	1,660,897.57	1,660,898	1,660,898			
2007	3,042,652.35	2,941,241	2,873,594	169,058	0.50	169,058
2008	2,908,998.47	2,618,099	2,557,885	351,113	1.50	234,075
2011	425,873.07	298,111	291,255	134,618	4.50	29,915
2012	401,290.13	254,149	248,304	152,986	5.50	27,816
2013	142,364.69	80,674	78,819	63,546	6.50	9,776
2014	495,556.48	247,778	242,079	253,477	7.50	33,797
2016	1,419,264.44	520,402	508,433	910,831	9.50	95,877
2017	76,271,826.62	22,881,548	22,355,287	53,916,540	10.50	5,134,909
2018	171,914.66	40,113	39,190	132,725	11.50	11,541
2019	43,689,680.34	7,281,759	7,114,284	36,575,396	12.50	2,926,032
2021	6,526,337.79	217,523	212,520	6,313,818	14.50	435,436
	138,024,445.87	39,910,084	39,050,337	98,974,109		9,108,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 6.60

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	478,930	492,508	82,390	8.44	9,762
1975	7,158.54	5,944	6,113	1,046	8.45	124
1976	1,629.59	1,348	1,386	244	8.46	29
1977	2,106.01	1,736	1,785	321	8.47	38
1978	554.20	455	468	86	8.48	10
1979	6,707.24	5,489	5,645	1,062	8.48	125
1980	28,233.56	23,010	23,662	4,572	8.49	539
1981	44,870.26	36,410	37,442	7,428	8.50	874
1982	427.88	353	363	65	8.37	8
1983	1,273.20	1,042	1,072	201	8.48	24
1984	1,922.47	1,568	1,612	310	8.41	37
1985	15,545.14	12,623	12,981	2,564	8.39	306
1986	1,122.78	906	932	191	8.42	23
1987	100.24	80	82	18	8.49	2
1989	40,014.11	31,615	32,511	7,503	8.57	875
1990	23,330.17	18,300	18,819	4,511	8.59	525
1992	95,013.29	73,645	75,733	19,280	8.49	2,271
1993	1,839.65	1,415	1,455	385	8.52	45
1994	27,141.96	20,677	21,263	5,879	8.60	684
1995	4,582.00	3,460	3,558	1,024	8.59	119
1996	248.50	186	191	58	8.51	7
1998	683.50	501	515	168	8.55	20
2000	72,144.40	51,655	53,120	19,024	8.53	2,230
2001	73,338.56	51,718	53,184	20,155	8.57	2,352
2002	5,526.75	3,837	3,946	1,581	8.59	184
2003	201.42	137	141	60	8.60	7
2004	1,508.64	1,014	1,043	466	8.54	55
2005	4,812.03	3,168	3,258	1,554	8.56	182
2006	458.13	295	303	155	8.60	18
2007	379,291.04	238,119	244,870	134,421	8.60	15,630
2008	444,898.44	272,100	279,815	165,083	8.57	19,263
2009	14,014.85	8,304	8,539	5,476	8.60	637
2010	2,629.36	1,506	1,549	1,080	8.58	126
2011	3,560.30	1,959	2,015	1,545	8.58	180
2012	294.73	155	159	136	8.58	16
2014	5,428.44	2,532	2,604	2,824	8.58	329
2015	44,230.06	19,063	19,603	24,627	8.58	2,870
2016	33,847.95	13,235	13,610	20,238	8.57	2,361
2017	6,680.06	2,303	2,368	4,312	8.55	504

UGI UTILITIES, INC. - INFORMATION SERVICES
 READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2018	41,704.28	12,115	12,459	29,245	8.55	3,420
2019	106,886.32	24,242	24,930	81,956	8.52	9,619
2021	92,336.26	5,226	5,374	86,962	8.33	10,440
	2,213,193.83	1,432,376	1,472,986	740,208		86,870
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 3.93

PART IV. EXPERIENCED NET SALVAGE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
305.00		6.00-		6.00
369.00		1,147.00		1,147.00-
375.00	3,628.88	184.00-		184.00
376.00	7,446,077.98	2,023,888.00	4,146.00-	2,028,034.00-
378.00	2,639,646.78	339,196.00	216,520.00	122,676.00-
379.00	1,601,657.00			
380.00	6,753,826.12	5,717,004.00		5,717,004.00-
381.00	752,001.53	3,138.00		3,138.00-
382.00	76,914.85	328,078.00		328,078.00-
383.00	14.70	1,356,927.00		1,356,927.00-
384.00	1.19	688.00		688.00-
385.00	105,397.38	25,192.00		25,192.00-
390.10	37,749.37	705.00-		705.00
391.10	483,301.05			
391.20	67,874.16			
391.30	3,178.26			
392.00	597,553.59	189.00		189.00-
394.00	503,324.51			
395.00	4,297.81			
396.00	2,535,519.08			
397.00	328,054.14			
398.00	17,212.65	3,075.00		3,075.00-
	23,957,231.03	9,797,627.00	212,374.00	9,585,253.00-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
369.00		131.00		131.00-
376.00	2,599,001.00	440,534.00	62,338.00	378,196.00-
378.00	159,150.00	154,135.00	15,813.00	138,322.00-
379.00	231,613.00			
380.00	8,211,461.00	3,425,191.00		3,425,191.00-
381.00	1,090,648.00	770.00		770.00-
382.00	72,768.00	262,633.00		262,633.00-
383.00		54,424.00-		54,424.00
384.00		2.00-		2.00
385.00		4,047.00		4,047.00-
390.10		76,973.00		76,973.00-
391.10	461,640.00			
391.20	75,179.00			
391.30	5,022.00			
391.40	3,295,776.00			
393.00	774.00			
394.00	609,662.00			
397.00	111,549.00			
398.00	76,034.00	652.00		652.00-
	17,000,277.00	4,310,640.00	78,151.00	4,232,489.00-
2020 TRANSACTION YEAR				
376.00	6,459,698.00	1,030,068.00		1,030,068.00-
378.00	2,984.00	29,723.00		29,723.00-
380.00	11,637,744.00	4,911,297.00		4,911,297.00-
381.00	904,135.00			
382.00		1,144,545.00		1,144,545.00-
383.00		2,130.00		2,130.00-
384.00		515,427.00		515,427.00-
390.10		17,949.00		17,949.00-
391.10	127,130.00			
391.20	33,245.00			
391.30	174,316.00			
392.00			691,071.00	691,071.00
394.00	808,538.00			
397.00	1,182,932.00			
398.00	54,164.00	257,300.00		257,300.00-
	21,384,886.00	7,908,439.00	691,071.00	7,217,368.00-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
305.00			115,195.00	115,195.00
367.00	24.00	1,660.00		1,660.00-
369.00		3,386.00		3,386.00-
375.00	18,008.00			
376.00	4,504,366.00	2,534,160.00		2,534,160.00-
378.00		168,692.00		168,692.00-
379.00		15,105.00		15,105.00-
380.00	12,500,315.00	4,191,361.00		4,191,361.00-
381.00	3,015,928.00	1,237.00	19,201.00	17,964.00
382.00		224,823.00		224,823.00-
383.00		269.00		269.00-
384.00		13,720.00		13,720.00-
385.00		35,290.00		35,290.00-
386.00	269,143.00			
390.10	231,077.00	135.00		135.00-
391.10	661,188.00			
391.20	74,471.00			
391.30	120,424.00			
392.00			526,894.00	526,894.00
393.00	3,091.00			
394.00	869,872.00			
397.00	8,099.00			
398.00	88,752.00	391,820.00		391,820.00-
	22,364,758.00	7,581,658.00	661,290.00	6,920,368.00-
TOTAL	106,520,320.78	41,811,180.99	1,778,647.01	40,032,533.98-