BOOK VI

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
(FULLY PROJECTED FUTURE)
2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2026

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. 55

DOCKET NO. R-2024-3052716

Issued: January 27, 2025 **Effective: March 28, 2025**

UGI Gas Exhibit C (Fully Projected Future)
Witness: J. F. Wiedmayer

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2024-3052716

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AT SEPTEMBER 30, 2026

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2024-3052716

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT SEPTEMBER 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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January 17, 2025

Mr. Paul J. Szykman
Chief Regulatory 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, 2026 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 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, 2025".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

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

JFW:mle
081318.100

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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, 2026.

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, 2026, are set forth in Table 1 and are based on company data through 2022. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in May 2023 in connection with the company's most recent service life study report.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2026, 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, 2026, 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 through 4 presented on pages II-3 through II-12 summarize the results of the depreciation study as of September 30, 2026 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2026, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2026. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

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 and estimated 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 4 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 AS OF SEPTEMBER 30, 2026

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION			0	0	0	-	0
329	OTHER STRUCTURES			0	0	0	-	0
332	FIELD LINES			0	0	0	-	0
335	DRILLING AND CLEANING EQUIPMENT			0	0	0	-	0
TOTAL PRODUCTION PLANT				**0**	**0**	**0**	**-**	**0**
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	582,842	285,318	1.25	10,855
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,893	5,323	0.18	288
367	MAINS		75 - R2.5	38,533,782	23,521,198	15,012,584	0.99	380,996
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,846	4,343,284	1,829,562	1.41	87,130
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,542,911	962,293	2.32	81,475
371	OTHER EQUIPMENT		35 - R2.5	140,637	133,883	6,754	0.60	837
371.1	TESTING EQUIPMENT		20 - R3	210,011	172,302	37,709	2.10	4,416
TOTAL TRANSMISSION PLANT				**49,592,856**	**31,453,313**	**18,139,543**	**1.14**	**565,997**
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,345,070	1,549,980	1,795,090	1.25	41,835
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	8,694,732	3,675,308	5,019,424	1.97	171,006
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	790,186,910	219,742,145	570,444,765	1.49	11,779,098
376.2	MAINS - CAST IRON	09-2027	65 - R1	309,585	(525,943)	835,528	269.89	835,530
376.3	MAINS - PLASTIC		68 - R3	2,155,947,851	394,334,581	1,761,613,270	1.64	35,293,684
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	269,295	212,693	56,602	2.59	6,974
376.7	REG AFUDC		40 - SQ	1,322,088	300,224	1,021,864	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	223,494,701	47,051,873	176,442,828	2.78	6,211,615
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	64,699,936	15,314,459	49,385,477	2.71	1,751,191
380	SERVICES		45 - R2	1,838,567,224	499,831,051	1,338,736,173	2.62	48,200,375
381	METERS		36 - R2	197,734,109	68,956,720	128,777,389	3.00	5,939,393
381.1	METERS - ERTS		17 - S3	24,203,372	20,145,594	4,057,778	1.85	448,772
382	METER INSTALLATIONS		45 - R2	129,078,153	44,681,612	84,396,541	2.42	3,123,949
383	HOUSE REGULATORS		45 - R2	10,131,918	6,032,674	4,099,244	2.08	210,725
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,644,195	9,817,668	7,826,527	1.82	321,232
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	45,235,910	20,912,140	24,323,770	2.06	932,876
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	15,314	53,510	5.61	3,861
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	974,397	645,658	328,739	1.85	17,981
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,720	(15)	-	0
387	OTHER EQUIPMENT		40 - R2.5	5,231,798	3,313,333	1,918,465	1.65	86,077
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,485,445	5,219	0.24	3,516
TOTAL DISTRIBUTION PLANT				**5,518,655,437**	**1,357,517,249**	**4,161,138,188**	**2.09**	**115,412,742**
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	166,102,291	54,014,408	112,087,884	3.47	5,765,285
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,874,617	2,270,152	3,604,465	5.50	323,368
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	261,671	103,901	157,770	10.42	27,259
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	11,302,638	7,205,331	4,097,307	21.38	2,416,061

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2026

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	6,131,804	1,989,993	4,141,811	9.49	581,624
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	44,367,151	10,346,997	34,020,154	6.71	2,978,670
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,609,827	3,209,398	1,400,429	8.14	375,304
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	48,625,554	21,322,878	27,302,676	10.35	5,034,683
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL		12 - L3	4,943,306	2,143,976	2,799,330	8.79	434,715
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	9,343,381	4,401,376	4,942,005	7.89	737,296
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	3,053,256	1,219,578	1,833,678	6.83	208,576
393	STORES EQUIPMENT		20 - SQ	15,838	7,854	7,984	4.98	789
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	46,548,233	17,830,408	28,717,825	5.02	2,338,812
395	LABORATORY EQUIPMENT		20 - SQ	437,779	200,580	237,199	5.05	22,090
396	POWER OPERATED EQUIPMENT		16 - L2	12,048,672	5,988,623	6,060,049	6.18	744,520
397	COMMUNICATION EQUIPMENT		10 - SQ	1,799,482	1,027,826	771,656	8.60	154,705
398	MISCELLANEOUS EQUIPMENT		15 - SQ	2,420,119	1,558,842	861,277	3.41	82,521
399	OTHER TANGIBLE PROPERTY			0	0	0	-	0
TOTAL GENERAL PLANT				**367,885,619**	**134,842,121**	**233,043,499**	**6.04**	**22,226,278**
TOTAL DEPRECIABLE GAS PLANT				**5,936,133,912**	**1,523,812,683**	**4,412,321,230**	**2.33**	**138,205,017**
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			0				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS			0				
325.1	PRODUCING LANDS			0				
325.5	OTHER LAND			0				
365.1	LAND			47,323				
374.1	LAND AND LAND RIGHTS - LAND			849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS			7,394,704				
389.1	LAND AND LAND RIGHTS - LAND			7,330,889				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT				**16,273,518**				
TOTAL GAS PLANT				**5,952,407,430**				
OTHER UTILITY PLANT								
COMMON PLANT								
301	ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1	STRUCTURES AND IMPROVEMENTS							
	UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	34,882,907	6,601,595	28,281,312	2.55	890,928
	READING DATA CENTER	09-2073	70 - R1	20,405,137	1,987,444	18,417,693	2.83	576,865
	KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	257,228	1,125,012	3.96	54,718
	TOTAL ACCOUNT 390.1			*56,670,284*	*8,846,267*	*47,824,017*	*2.69*	*1,522,511*
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,500,771	1,613,585	2,887,186	4.85	218,392
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	0	(188,736)	188,736	-	0
TOTAL COMMON PLANT				**68,257,127**	**10,271,116**	**50,899,939**	**2.85**	**1,740,903**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2026

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%			**61,356,331**	**9,232,706**	**45,753,955**		**1,564,898**
INFORMATION SERVICES (IS)							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	12,252,898	7,248,774	5,004,124	20.69	2,535,011
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	0	0	0	-	0
UNITE ERP	09-2034	SQUARE	10,695,816	4,583,310	6,112,506	7.14	764,063
TOTAL ACCOUNT 391.2			*10,695,816*	*4,583,310*	*6,112,506*	*7.14*	*764,063*
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	98,317,232	28,429,099	69,888,133	10.07	9,901,794
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	122,724,937	62,365,520	60,359,417	7.80	9,572,364
TOTAL INFORMATION SERVICES			**243,990,883**	**102,626,703**	**141,364,180**	**9.33**	**22,773,232**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%			**206,963,973**	**87,052,557**	**119,911,416**		**19,317,273**
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS			16,461,866	9,658,803	6,803,064	2.54	418,801
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			**2,151,566**	**1,262,406**	**889,160**		**54,737**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			**266,168,738**	**95,022,857**	**164,776,211**		**20,827,434**
TOTAL PLANT IN SERVICE			**6,218,576,168**	**1,618,835,540**	**4,577,097,441**		**159,032,451**
AMORTIZATION OF NEGATIVE NET SALVAGE							**8,088,754**
GRAND TOTAL			**6,218,576,168**	**1,618,835,540**	**4,577,097,441**		**167,121,205**

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2025 PROJECTED TO SEPTEMBER 30, 2026

ACCOUNT		BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GAS PLANT										
PRODUCTION PLANT										
305	MANUFACTURED GAS PLANT SITE REMEDIATION	23,039	0	(23,039)	0	0	0	0	0	0.00
329	OTHER STRUCTURES	0	0	0	0	0	0	0	0	0.00
332	FIELD LINES	0	0	0	0	0	0	0	0	0.00
335	DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL PRODUCTION PLANT		**23,039**	**0**	**(23,039)**	**0**	**0**	**0**	**0**	**0**	**0.00**
TRANSMISSION PLANT										
365.2	RIGHTS-OF-WAY	571,730	11,112	0	0	0	0	0	582,842	67.14
366	STRUCTURES AND IMPROVEMENTS	156,585	308	0	0	0	0	0	156,893	96.72
367	MAINS	23,134,193	385,338	1,667	0	0	0	0	23,521,198	61.04
369	MEASURING AND REGULATING STATION EQUIPMENT	4,252,690	88,889	1,705	0	0	0	0	4,343,284	70.36
370	COMMUNICATION EQUIPMENT	2,456,332	86,579	0	0	0	0	0	2,542,911	72.55
371	OTHER EQUIPMENT	132,969	914	0	0	0	0	0	133,883	95.20
371.1	TESTING EQUIPMENT	167,703	4,599	0	0	0	0	0	172,302	82.04
TOTAL TRANSMISSION PLANT		**30,872,202**	**577,739**	**3,372**	**0**	**0**	**0**	**0**	**31,453,313**	**63.42**
DISTRIBUTION PLANT										
374.2	RIGHTS-OF-WAY	1,507,832	42,148	0	0	0	0	0	1,549,980	46.34
375	STRUCTURES AND IMPROVEMENTS	3,522,253	162,377	1,329	(9,690)	0	(962)	0	3,675,308	42.27
376.1	MAINS - PRIMARILY STEEL	210,292,195	11,443,652	1,217,099	(2,128,190)	0	(1,082,611)	0	219,742,145	27.81
376.2	MAINS - CAST IRON	(749,042)	531,739	419,471	(309,584)	0	(418,527)	0	(525,943)	-169.89
376.3	MAINS - PLASTIC	364,893,045	33,457,375	741,829	(3,991,332)	0	(766,336)	0	394,334,581	18.29
376.5	MAINS - PRIMARILY WROUGHT IRON	245,314	4,750	4,854	(17,953)	0	(24,271)	0	212,693	78.98
376.7	REG AFUDC	267,172	33,052	0	0	0	0	0	300,224	22.71
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	41,871,189	5,318,615	176,111	(251,234)	0	(62,808)	0	47,051,873	21.05
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	13,437,533	1,828,465	48,460	0	0	0	0	15,314,459	23.67
380	SERVICES	468,370,210	46,576,114	4,859,603	(14,479,795)	0	(5,495,081)	0	499,831,051	27.19
381	METERS	65,265,851	5,733,949	13,330	(2,056,409)	0	0	0	68,956,720	34.87
381.1	METERS - ERTS	19,654,145	489,098	2,352	0	0	0	0	20,145,594	83.23
382	METER INSTALLATIONS	42,761,062	3,006,617	169,736	(910,332)	0	(345,471)	0	44,681,612	34.62
383	HOUSE REGULATORS	5,104,261	262,578	665,836	0	0	0	0	6,032,674	59.54
384	HOUSE REGULATOR INSTALLATIONS	9,485,566	328,844	3,257	0	0	0	0	9,817,668	55.64
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	20,035,059	889,858	7,225	(20,002)	0	0	0	20,912,140	46.23
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	11,260	4,054	0	0	0	0	0	15,314	22.25
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	626,908	18,708	42	0	0	0	0	645,658	66.26
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,720	0	0	0	0	0	0	24,720	100.06
387	OTHER EQUIPMENT	3,225,488	87,845	0	0	0	0	0	3,313,333	63.33
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,481,569	3,876	0	0	0	0	0	1,485,445	99.65
TOTAL DISTRIBUTION PLANT		**1,271,333,590**	**110,223,713**	**8,330,534**	**(24,174,521)**	**0**	**(8,196,067)**	**0**	**1,357,517,249**	**24.60**
GENERAL PLANT										
390.1	STRUCTURES AND IMPROVEMENTS	49,464,255	5,325,259	117,925	(828,569)	0	(64,462)	0	54,014,408	32.52
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,967,422	321,099	0	(18,368)	0	0	0	2,270,152	38.64
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	130,136	21,810	0	(48,044)	0	0	0	103,901	39.71
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	4,824,927	2,467,918	0	(87,513)	0	0	0	7,205,331	63.75
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	0	0	0	0	0	0	0	0.00
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	1,656,014	459,189	0	(125,210)	0	0	0	1,989,993	32.45
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	7,605,410	2,998,276	0	(256,689)	0	0	0	10,346,997	23.32
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	2,838,301	398,491	(465)	(29,921)	2,992	0	0	3,209,398	69.62
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	18,172,225	4,512,127	(731,826)	(699,608)	69,961	0	0	21,322,878	43.85
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	1,756,886	423,732	(622)	(40,022)	4,002	0	0	2,143,976	43.37
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,773,829	703,312	(1,286)	(82,754)	8,275	0	0	4,401,376	47.11
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	1,060,176	193,165	(573)	(36,877)	3,687	0	0	1,219,578	39.94
393	STORES EQUIPMENT	7,065	789	0	0	0	0	0	7,854	49.59
394	TOOLS, SHOP AND GARAGE EQUIPMENT	16,591,365	2,317,337	4,379	(1,082,673)	0	0	0	17,830,408	38.31
395	LABORATORY EQUIPMENT	178,472	22,108	0	0	0	0	0	200,580	45.82
396	POWER OPERATED EQUIPMENT	5,204,540	784,084	0	0	0	0	0	5,988,623	49.70
397	COMMUNICATION EQUIPMENT	828,205	199,041	580	0	0	0	0	1,027,826	57.12
398	MISCELLANEOUS EQUIPMENT	1,411,723	104,652	139,208	(96,741)	0	0	0	1,558,842	64.41
399	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0.00
TOTAL GENERAL PLANT		**117,470,951**	**21,252,387**	**(472,680)**	**(3,432,990)**	**88,917**	**(64,462)**	**0**	**134,842,121**	**36.65**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2025 PROJECTED TO SEPTEMBER 30, 2026

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL DEPRECIABLE GAS PLANT	**1,419,699,782**	**132,053,839**	**7,838,187**	**(27,607,511)**	**88,917**	**(8,260,529)**	**0**	**1,523,812,683**	**25.67**
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	5,700,883	911,613	160	(10,263)	0	(798)	0	6,601,595	18.93
READING DATA CENTER	1,375,290	612,154	0	0	0	0	0	1,987,444	9.74
KNITTING MILLS OFFICE	201,109	56,119	0	0	0	0	0	257,228	18.61
TOTAL ACCOUNT 390.1	*7,277,282*	*1,579,886*	*160*	*(10,263)*	*0*	*(798)*	*0*	*8,846,267*	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,397,622	215,963	0	0	0	0	0	1,613,585	35.85
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	727,904	159,745	0	(1,076,385)	0	0	0	(188,736)	0.00
TOTAL COMMON PLANT	**9,402,808**	**1,955,594**	**160**	**(1,086,648)**	**0**	**(798)**	**0**	**10,271,116**	**16.79**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%	**8,452,184**	**1,757,883**	**144**	**(976,788)**	**0**	**(717)**	**0**	**9,232,706**	
INFORMATION SERVICES (IS)									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,394,918	2,702,691	0	(848,834)	0	0	0	7,248,774	59.16
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	0	0	0	0	0	0	0	0	0.00
UNITE ERP	3,819,629	763,681	0	0	0	0	0	4,583,310	42.85
TOTAL ACCOUNT 391.2	*3,819,629*	*763,681*	*0*	*0*	*0*	*0*	*0*	*4,583,310*	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,654,353	7,242,802	0	(1,468,056)	0	0	0	28,429,099	28.92
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	65,466,435	8,333,177	0	(11,434,093)	0	0	0	62,365,520	50.82
TOTAL INFORMATION SERVICES	**97,335,335**	**19,042,352**	**0**	**(13,750,983)**	**0**	**0**	**0**	**102,626,703**	**42.06**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%	**82,564,182**	**16,152,574**	**0**	**(11,664,198)**	**0**	**0**	**0**	**87,052,557**	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	9,168,160	420,831	100,343	(28,327)	0	(2,204) #	0	9,658,803	58.67
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	**1,198,279**	**55,003**	**13,115**	**(3,702)**	**0**	**(288)**	**0**	**1,262,406**	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	**89,818,087**	**17,855,454**	**(12,971)**	**(12,637,284)**	**0**	**(429)**	**0**	**95,022,857**	
TOTAL DEPRECIABLE PLANT IN SERVICE	**1,509,517,869**	**149,909,293**	**7,825,216**	**(40,244,795)**	**88,917**	**(8,260,958)**	**0**	**1,618,835,540**	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	-	0
329	OTHER STRUCTURES	0	0	0	0	0	-	0
332	FIELD LINES	0	0	0	0	0	-	0
335	DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	-	0
TOTAL PRODUCTION PLANT		**0**	**0**	**0**	**0**	**0**		**0**
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY	868,160	0	0	0	868,160	1.28	11,112
366	STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	0.19	308
367	MAINS	38,533,782	0	0	0	38,533,782	1.00	385,338
369	MEASURING AND REGULATING STATION EQUIPMENT	6,172,846	0	0	0	6,172,846	1.44	88,889
370	COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	2.47	86,579
371	OTHER EQUIPMENT	140,637	0	0	0	140,637	0.65	914
371.1	TESTING EQUIPMENT	210,011	0	0	0	210,011	2.19	4,599
TOTAL TRANSMISSION PLANT		**49,592,856**	**0**	**0**	**0**	**49,592,856**		**577,739**
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY	3,345,070	0	0	0	3,345,070	1.26	42,148
375	STRUCTURES AND IMPROVEMENTS	8,267,206	437,216	(9,690)	0	8,694,732	1.96	162,377
376.1	MAINS - PRIMARILY STEEL	759,655,316	32,659,784	(2,128,190)	0	790,186,910	1.49	11,443,652
376.2	MAINS - CAST IRON	619,169	0	(309,584)	0	309,585	114.51	531,739
376.3	MAINS - PLASTIC	1,977,337,924	182,601,259	(3,991,332)	0	2,155,947,851	1.63	33,457,375
376.5	MAINS - PRIMARILY WROUGHT IRON	287,248	0	(17,953)	0	269,295	1.71	4,750
376.7	REG AFUDC	1,322,088	0	0	0	1,322,088	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	189,434,033	34,311,902	(251,234)	0	223,494,701	2.75	5,318,615
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	64,699,936	0	0	0	64,699,936	2.83	1,828,465
380	SERVICES	1,721,035,344	132,011,675	(14,479,795)	0	1,838,567,224	2.63	46,576,114
381	METERS	186,958,947	12,831,571	(2,056,409)	0	197,734,109	3.01	5,733,949
381.1	METERS - ERTS	24,203,372	0	0	0	24,203,372	2.02	489,098
382	METER INSTALLATIONS	121,689,028	8,299,457	(910,332)	0	129,078,153	2.40	3,006,617
383	HOUSE REGULATORS	10,131,918	0	0	0	10,131,918	2.59	262,578
384	HOUSE REGULATOR INSTALLATIONS	17,644,195	0	0	0	17,644,195	1.86	328,844
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42,524,179	2,731,733	(20,002)	0	45,235,910	2.04	889,858
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	5.89	4,054
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	974,397	0	0	0	974,397	1.92	18,708
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	-	0
387	OTHER EQUIPMENT	5,231,798	0	0	0	5,231,798	1.68	87,845
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	0.26	3,876
TOTAL DISTRIBUTION PLANT		**5,136,945,361**	**405,884,597**	**(24,174,521)**	**0**	**5,518,655,437**		**110,223,713**
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS	157,875,420	9,055,440	(828,569)	0	166,102,291	3.37	5,325,259
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,792,987	100,000	(18,368)	(1)	5,874,617	5.55	321,099
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	259,716	50,000	(48,044)	0	261,671	9.08	21,810
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	11,390,151	0	(87,513)	0	11,302,638	21.77	2,467,918
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	-	0	0	0	0	-	0
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,195,070	1,061,944	(125,210)	0	6,131,804	8.85	459,189
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	44,623,841	0	(256,689)	0	44,367,151	6.74	2,998,276
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,340,533	299,215	(29,921)	0	4,609,827	8.98	398,490
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	42,329,084	6,996,078	(699,608)	0	48,625,554	10.27	4,512,127
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	4,583,107	400,221	(40,022)	0	4,943,306	9.06	423,732
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	8,598,597	827,538	(82,754)	0	9,343,381	7.97	703,312

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	2,721,365	368,768	(36,877)	0	3,053,256	6.85	193,165
393	STORES EQUIPMENT	15,838	0	0	0	15,838	4.98	789
394	TOOLS, SHOP AND GARAGE EQUIPMENT	45,303,380	2,327,527	(1,082,673)	0	46,548,233	5.05	2,317,337
395	LABORATORY EQUIPMENT	437,779	0	0	0	437,779	5.05	22,108
396	POWER OPERATED EQUIPMENT	12,048,672	0	0	0	12,048,672	6.51	784,084
397	COMMUNICATION EQUIPMENT	1,799,482	0	0	0	1,799,482	11.06	199,041
398	MISCELLANEOUS EQUIPMENT	2,420,962	95,898	(96,741)	0	2,420,119	4.41	104,652
399	OTHER TANGIBLE PROPERTY	-	0	0	0	0	-	0
TOTAL GENERAL PLANT		**349,735,983**	**21,582,629**	**(3,432,990)**	**(1)**	**367,885,619**		**21,252,387**
TOTAL DEPRECIABLE GAS PLANT		**5,536,274,200**	**427,467,225**	**(27,607,511)**	**(1)**	**5,936,133,912**		**132,053,839**
NONDEPRECIABLE PLANT								
301	ORGANIZATION	166,478	0	0	0	166,478		
302	FRANCHISES AND CONSENTS	193,597	0	0	0	193,597		
303	MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868		
304.1	LAND AND LAND RIGHTS - LAND	0	0	0	0	0		
304.2	LAND AND LAND RIGHTS - LAND RIGHTS	0	0	0	0	0		
325.1	PRODUCING LANDS	0	0	0	0	0		
325.5	OTHER LAND	0	0	0	0	0		
365.1	LAND	47,323	0	0	0	47,323		
374.1	LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347		
374.2	LAND AND LAND RIGHTS - LAND RIGHTS	7,394,704	0	0	0	7,394,704		
389.1	LAND AND LAND RIGHTS - LAND	7,330,889	0	0	0	7,330,889		
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313		
TOTAL NONDEPRECIABLE PLANT		**16,273,518**	**0**	**0**	**0**	**16,273,518**		
TOTAL GAS PLANT		**5,552,547,718**	**427,467,225**	**(27,607,511)**	**(1)**	**5,952,407,430**		
OTHER UTILITY PLANT								
COMMON PLANT								
301	ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964		
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108		
390.1	STRUCTURES AND IMPROVEMENTS							
	UGI HEADQUARTERS BUILDING - DENVER	34,790,537	102,633	(10,263)	0	34,882,907	2.62	911,613
	READING DATA CENTER	20,405,137	0	0	0	20,405,137	3.00	612,154
	KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	4.06	56,119
	TOTAL ACCOUNT 390.1	*56,577,914*	*102,633*	*(10,263)*	*0*	*56,670,284*		*1,579,886*
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,450,771	50,000	0	0	4,500,771	4.85	215,963
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,076,385	0	(1,076,385)	0	0	32.38	159,745
TOTAL COMMON PLANT		**69,191,142**	**152,633**	**(1,086,648)**	**0**	**68,257,127**		**1,955,594**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%		**62,195,918**	**137,202**	**(976,788)**	**0**	**61,356,331**		**1,757,883**
INFORMATION SERVICES (IS)								
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	13,101,733	0	(848,834)	0	12,252,898	21.38	2,702,691
391.2	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
	SUCCESS FACTORS	0	0	0	0	0	-	0
	UNITE ERP	10,695,816	0	0	0	10,695,816	7.14	763,681
	TOTAL ACCOUNT 391.2	10,695,816	0	0	0	10,695,816		763,681
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	58,132,672	41,652,616	(1,468,056)	0	98,317,232	9.74	7,242,802
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,159,030	0	(11,434,093)	0	122,724,937	6.76	8,333,177

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL INFORMATION SERVICES	**216,089,251**	**41,652,616**	**(13,750,983)**	**0**	**243,990,883**		**19,042,352**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%	**183,296,562**	**35,331,611**	**(11,664,199)**	**0**	**206,963,973**		**16,152,574**
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS	16,206,926	283,267	(28,327)	0	16,461,866	2.59	420,831
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	**2,118,245**	**37,023**	**(3,702)**	**0**	**2,151,566**		**55,003**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	**243,374,235**	**35,431,790**	**(12,637,285)**	**0**	**266,168,738**		**17,855,454**
TOTAL PLANT IN SERVICE	**5,795,921,953**	**462,899,015**	**(40,244,796)**	**(1)**	**6,218,576,168**		**149,909,293**

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	2025 GROSS SALVAGE	2025 COST OF REMOVAL	2026 GROSS SALVAGE	2026 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	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
332	0	0	0	0	0	0	0	0	0	0	0	0
335	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**
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	464	0	412	0	5,801	0	0	0	0	6,677	1,335
369	0	4,906	0	231	0	0	0	0	0	0	5,137	1,027
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**	**5,370**	**0**	**643**	**0**	**5,801**	**0**	**0**	**0**	**0**	**11,814**	**2,362**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	346	0	1,876	0	0	0	4,427	0	962	7,611	1,522
376.1	0	749,917	0	1,693,882	0	1,190,708	0	738,061	0	1,082,610	5,455,178	1,091,035
376.2	0	270,874	0	633,299	0	682,408	0	418,527	0	418,527	2,423,635	484,727
376.3	0	1,130,259	0	311,402	0	819,607	0	718,890	0	766,336	3,746,494	749,299
376.5	0	0	0	0	0	0	0	24,271	0	24,271	48,542	9,708
378	0	278,821	0	206,792	0	165,132	0	61,118	0	62,808	774,671	154,934
379	0	98,844	0	85,312	0	43,038	0	0	0	0	227,194	45,439
380	0	4,547,451	0	5,345,562	0	4,613,724	0	5,599,918	0	5,495,082	25,601,737	5,120,347
381	0	711	0	35,495	0	48,411	0	0	0	0	84,617	16,924
381.1	0	0	0	2,076	0	9,685	0	0	0	0	11,761	2,352
382	0	164,128	0	117,424	0	65,380	0	276,922	0	345,471	969,325	193,865
383	0	0	0	806	0	3,328,107	0	0	0	0	3,328,913	665,782
384	0	2,202	0	82	0	282	0	0	0	0	2,566	514
385	0	(154)	0	0	0	984	0	0	0	0	830	166
386.0	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	208	0	0	0	0	208	42
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	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**0**	**7,243,398**	**0**	**8,434,009**	**0**	**10,967,674**	**0**	**7,842,134**	**0**	**8,196,067**	**42,683,282**	**8,536,656**
GENERAL PLANT												
390.1	0	969	0	395	0	552,200	0	35,926	0	64,463	653,953	130,791
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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	2025 GROSS SALVAGE	2025 COST OF REMOVAL	2026 GROSS SALVAGE	2026 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
392.1	0	0	0	0	0	0	(2,326)	0	(2,992)	0	(5,318)	(1,064)
392.2	(1,548,910)	0	(887,270)	0	(645,657)	0	(50,399)	0	(69,961)	0	(3,202,197)	(640,439)
392.3	0	0	0	0	0	0	(3,111)	0	(4,002)	0	(7,113)	(1,422)
392.4	0	0	0	0	0	0	(6,433)	0	(8,275)	0	(14,708)	(2,942)
392.5	0	0	0	0	0	0	(2,866)	0	(3,688)	0	(6,554)	(1,311)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	21,728	0	167	0	0	0	0	0	0	21,895	4,379
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	11	0	2,889	0	0	0	0	2,900	580
398	0	150,545	0	79,441	0	74,236	0	0	0	0	304,222	60,844
TOTAL	**(1,548,910)**	**173,241**	**(887,270)**	**80,015**	**(645,657)**	**629,324**	**(65,135)**	**35,926**	**(88,918)**	**64,463**	**(2,252,921)**	**(450,584)**
TOTAL GAS PLANT	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(65,135)**	**7,878,060**	**(88,918)**	**8,260,529**	**40,442,174**	**8,088,434**
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	800	0	798	1,598	320
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
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**800**	**0**	**798**	**1,598**	**320**
INFORMATION SERVICES												
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	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(65,135)**	**7,878,860**	**(88,918)**	**8,261,328**	**40,443,773**	**8,088,754**

* 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 AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1849	1,431	1,431			0.0
1867	72	72			0.0
1881	2	2			0.0
1882	15	15			0.0
1883	45	45			0.0
1885	1	1			0.0
1887	33	33			0.0
1888	4,340	4,323	17	17	0.0
1889	20	20		17	0.0
1890	132	117	15	32	0.0
1891	5	5		32	0.0
1893	168	146	22	54	0.0
1894	2,561	2,561		54	0.0
1895	49	42	7	61	0.0
1896	155	133	22	83	0.0
1897	303	295	8	91	0.0
1898	348	319	29	120	0.0
1899	925	780	145	265	0.0
1901	75,241	74,819	422	687	0.0
1902	2,454	2,335	119	806	0.0
1903	30,615	30,170	445	1,251	0.0
1904	44,713	43,390	1,323	2,574	0.0
1905	7,522	6,942	580	3,154	0.0
1906	10,912	9,651	1,261	4,415	0.0
1907	16,271	14,668	1,603	6,018	0.0
1908	37,641	34,280	3,361	9,379	0.0
1909	7,001	5,865	1,136	10,515	0.0
1910	11,943	10,085	1,858	12,373	0.0
1911	21,161	17,627	3,534	15,907	0.0
1912	14,019	11,061	2,958	18,865	0.0
1913	21,533	17,695	3,838	22,703	0.0
1914	49,145	39,508	9,637	32,340	0.0
1915	30,114	24,448	5,666	38,006	0.0
1916	18,382	14,670	3,712	41,718	0.0
1917	8,856	8,119	737	42,455	0.0
1918	8,580	7,789	791	43,246	0.0
1919	8,200	7,168	1,032	44,278	0.0
1920	9,746	8,620	1,126	45,404	0.0
1921	65,151	57,804	7,347	52,751	0.0
1922	44,901	38,289	6,612	59,363	0.0
1923	58,458	49,899	8,559	67,922	0.0
1924	235,381	213,653	21,728	89,650	0.0
1925	74,170	66,126	8,044	97,694	0.0
1926	287,174	265,028	22,146	119,840	0.0
1927	128,239	121,533	6,706	126,546	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1928	139,637	128,311	11,326	137,872	0.0
1929	179,322	168,433	10,889	148,761	0.0
1930	405,830	367,311	38,519	187,280	0.0
1931	384,353	332,505	51,848	239,128	0.0
1932	115,277	109,369	5,908	245,036	0.0
1933	151,385	148,717	2,668	247,704	0.0
1934	21,478	20,167	1,311	249,015	0.0
1935	25,084	23,882	1,202	250,217	0.0
1936	31,593	27,692	3,901	254,118	0.0
1937	39,663	37,839	1,824	255,942	0.0
1938	21,379	19,919	1,460	257,402	0.0
1939	35,183	32,442	2,741	260,143	0.0
1940	42,257	37,821	4,436	264,579	0.0
1941	93,019	84,882	8,137	272,716	0.0
1942	48,765	44,669	4,096	276,812	0.0
1943	15,464	14,622	842	277,654	0.0
1944	23,637	22,058	1,579	279,233	0.0
1945	26,748	25,232	1,516	280,749	0.0
1946	462,107	389,134	72,973	353,722	0.0
1947	109,364	94,858	14,506	368,228	0.0
1948	179,666	155,811	23,855	392,083	0.0
1949	527,258	468,593	58,665	450,748	0.0
1950	1,998,335	1,672,518	325,817	776,565	0.0
1951	560,948	439,615	121,333	897,898	0.0
1952	2,524,764	2,185,534	339,230	1,237,128	0.0
1953	1,243,471	945,928	297,543	1,534,671	0.0
1954	1,923,784	1,505,017	418,767	1,953,438	0.0
1955	3,044,775	2,516,050	528,725	2,482,163	0.1
1956	2,789,545	2,081,061	708,484	3,190,647	0.1
1957	5,080,149	3,975,268	1,104,881	4,295,528	0.1
1958	3,782,331	2,880,447	901,884	5,197,412	0.1
1959	3,625,862	2,634,894	990,968	6,188,380	0.1
1960	4,839,929	3,745,909	1,094,020	7,282,400	0.2
1961	4,950,265	3,864,711	1,085,554	8,367,954	0.2
1962	3,986,133	2,994,533	991,600	9,359,554	0.2
1963	5,628,948	4,144,175	1,484,773	10,844,327	0.2
1964	6,924,835	4,983,058	1,941,777	12,786,104	0.3
1965	7,207,061	5,272,898	1,934,163	14,720,267	0.3
1966	8,291,331	6,113,224	2,178,107	16,898,374	0.4
1967	8,541,155	6,267,267	2,273,888	19,172,262	0.4
1968	10,242,285	7,292,588	2,949,697	22,121,959	0.5
1969	10,744,490	7,635,594	3,108,896	25,230,855	0.6
1970	9,995,982	7,173,827	2,822,155	28,053,010	0.6
1971	9,547,887	6,779,487	2,768,400	30,821,410	0.7
1972	10,214,913	7,021,186	3,193,727	34,015,137	0.8

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1973	9,266,645	6,579,637	2,687,008	36,702,145	0.8
1974	10,038,814	7,339,497	2,699,317	39,401,462	0.9
1975	8,547,901	6,020,401	2,527,500	41,928,962	1.0
1976	8,029,030	5,655,874	2,373,156	44,302,118	1.0
1977	10,120,939	6,993,671	3,127,268	47,429,386	1.1
1978	9,443,159	6,329,104	3,114,055	50,543,441	1.1
1979	14,225,000	9,370,798	4,854,202	55,397,643	1.3
1980	24,725,120	16,350,741	8,374,379	63,772,022	1.4
1981	25,097,013	16,232,690	8,864,323	72,636,345	1.6
1982	25,223,707	17,044,016	8,179,691	80,816,036	1.8
1983	13,050,989	9,116,953	3,934,036	84,750,072	1.9
1984	17,552,552	11,911,270	5,641,282	90,391,354	2.0
1985	21,650,120	14,644,481	7,005,639	97,396,993	2.2
1986	26,180,069	17,255,330	8,924,739	106,321,732	2.4
1987	29,722,941	19,458,267	10,264,674	116,586,406	2.6
1988	40,399,561	25,488,959	14,910,602	131,497,008	3.0
1989	44,980,333	28,364,972	16,615,361	148,112,369	3.4
1990	47,540,733	29,446,253	18,094,480	166,206,849	3.8
1991	36,871,057	22,746,405	14,124,652	180,331,501	4.1
1992	42,859,005	26,088,833	16,770,172	197,101,673	4.5
1993	32,018,628	19,594,261	12,424,367	209,526,040	4.7
1994	48,991,534	29,105,027	19,886,507	229,412,547	5.2
1995	57,760,548	32,119,258	25,641,290	255,053,837	5.8
1996	60,354,091	32,279,187	28,074,904	283,128,741	6.4
1997	72,360,801	38,524,422	33,836,379	316,965,120	7.2
1998	58,642,259	30,764,838	27,877,421	344,842,541	7.8
1999	46,332,622	24,075,050	22,257,572	367,100,113	8.3
2000	59,880,824	29,284,101	30,596,723	397,696,836	9.0
2001	59,650,449	29,187,283	30,463,166	428,160,002	9.7
2002	56,382,902	27,519,573	28,863,329	457,023,331	10.4
2003	55,704,605	25,262,393	30,442,212	487,465,543	11.0
2004	74,139,002	34,320,987	39,818,015	527,283,558	12.0
2005	65,520,499	27,986,751	37,533,748	564,817,306	12.8
2006	62,867,169	28,514,226	34,352,943	599,170,249	13.6
2007	64,213,292	27,397,784	36,815,508	635,985,757	14.4
2008	67,171,694	26,744,066	40,427,628	676,413,385	15.3
2009	64,016,279	23,483,431	40,532,848	716,946,233	16.2
2010	59,262,500	21,013,702	38,248,798	755,195,031	17.1
2011	85,000,450	28,496,067	56,504,383	811,699,414	18.4
2012	103,096,684	32,234,285	70,862,399	882,561,813	20.0
2013	122,171,640	35,294,385	86,877,255	969,439,068	22.0
2014	155,638,111	41,920,899	113,717,212	1,083,156,280	24.5
2015	180,108,721	44,648,822	135,459,899	1,218,616,179	27.6
2016	202,627,442	46,051,991	156,575,451	1,375,191,630	31.2
2017	201,964,116	41,806,184	160,157,932	1,535,349,562	34.8

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2018	294,228,678	55,075,304	239,153,374	1,774,502,936	40.2
2019	266,112,128	49,051,146	217,060,982	1,991,563,918	45.1
2020	270,771,699	47,483,880	223,287,819	2,214,851,737	50.2
2021	344,516,894	46,103,623	298,413,271	2,513,265,008	57.0
2022	427,807,508	50,688,511	377,118,997	2,890,384,005	65.5
2023	484,954,367	53,281,180	431,673,187	3,322,057,192	75.3
2024	298,800,281	21,705,306	277,094,975	3,599,152,167	81.6
2025	408,142,212	16,285,106	391,857,106	3,991,009,273	90.5
2026	427,292,823	5,985,632	421,307,191	4,412,316,464	100.0
TOTAL	5,936,133,915	1,523,817,451	4,412,316,464		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1952					0.0
1953					0.0
2017					0.0
2019	33,492,755	7,088,888	26,403,867	26,403,867	51.9
2020	1,957,793	350,093	1,607,700	28,011,567	55.0
2021	658,288	102,564	555,724	28,567,291	56.1
2022	4,218,639	716,080	3,502,559	32,069,850	63.0
2023	11,843,969	1,286,591	10,557,378	42,627,228	83.7
2024	8,694,191	714,285	7,979,906	50,607,134	99.4
2025	152,786	9,254	143,532	50,750,666	99.7
2026	152,633	3,361	149,272	50,899,938	100.0
SUBTOTAL	61,171,054	10,271,116	50,899,938		
NONDEPRECIABLE	7,086,071		7,086,071		
TOTAL	68,257,125	10,271,116	57,986,009		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
2012	36,121	30,809	5,312	5,312	0.0
2016	1,419,264	876,599	542,665	547,977	0.4
2017	77,572,379	43,837,702	33,734,677	34,282,654	24.3
2018	1,545,759	1,234,995	310,764	34,593,418	24.5
2019	56,034,568	26,357,654	29,676,914	64,270,332	45.5
2020	12,010,755	7,681,781	4,328,974	68,599,306	48.5
2021	9,614,366	4,758,167	4,856,199	73,455,505	52.0
2022	11,135,979	5,283,906	5,852,073	79,307,578	56.1
2023	9,923,479	4,753,747	5,169,732	84,477,310	59.8
2024	10,550,943	3,920,926	6,630,017	91,107,327	64.4
2025	12,494,654	1,841,188	10,653,466	101,760,793	72.0
2026	41,652,616	2,049,229	39,603,387	141,364,180	100.0
TOTAL	243,990,883	102,626,703	141,364,180		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	224	224			
1917	117.50	118	118			
1918	64.30	64	64			
1927	6,471.58	6,332	6,472			
1930	1,806.23	1,750	1,806			
1931	2,041.31	1,971	2,041			
1932	27,123.22	26,096	27,027	96	2.65	36
1933	2,640.53	2,532	2,622	18	2.88	6
1934	538.99	515	533	6	3.13	2
1935	812.94	774	802	11	3.38	3
1936	12.64	12	12			
1938	203.24	191	198	5	4.16	1
1939	375.47	352	365	11	4.42	2
1940	962.92	898	930	33	4.69	7
1941	6,450.60	5,994	6,208	243	4.96	49
1942	592.71	548	568	25	5.23	5
1943	337.44	311	322	15	5.51	3
1944	60.01	55	57	3	5.79	1
1945	422.25	386	400	22	6.07	4
1946	631.09	574	594	37	6.37	6
1947	3,351.10	3,032	3,140	211	6.67	32
1948	2,508.33	2,258	2,339	170	6.99	24
1949	4,635.54	4,151	4,299	336	7.31	46
1950	1,157.34	1,031	1,068	90	7.65	12
1951	190.65	169	175	16	8.00	2
1952	4,042.41	3,560	3,687	355	8.36	42
1953	198.20	173	179	19	8.75	2
1954	5,400.53	4,695	4,863	538	9.15	59
1955	14,353.89	12,392	12,834	1,520	9.57	159
1956	8,390.67	7,190	7,447	944	10.02	94
1957	78,471.52	66,724	69,106	9,366	10.48	894
1958	2,231.51	1,882	1,949	282	10.97	26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1959	3,854.85	3,223	3,338	517	11.48	45
1960	3,405.26	2,821	2,922	484	12.01	40
1961	11,197.19	9,187	9,515	1,682	12.57	134
1962	2,660.99	2,161	2,238	423	13.15	32
1963	3,222.41	2,589	2,681	541	13.76	39
1964	3,157.03	2,508	2,598	560	14.38	39
1965	5,365.41	4,214	4,364	1,001	15.02	67
1966	6,572.95	5,102	5,284	1,289	15.67	82
1967	36,334.10	27,858	28,852	7,482	16.33	458
1968	22,318.73	16,895	17,498	4,821	17.01	283
1969	3,796.90	2,837	2,938	859	17.70	49
1970	12,470.57	9,194	9,522	2,948	18.39	160
1971	18,015.96	13,100	13,568	4,448	19.10	233
1972	1,199.64	860	891	309	19.81	16
1973	11,935.28	8,433	8,734	3,201	20.54	156
1974	5,080.37	3,536	3,662	1,418	21.28	67
1975	8,346.12	5,720	5,924	2,422	22.03	110
1976	11,480.98	7,745	8,021	3,460	22.78	152
1977	7,995.15	5,305	5,494	2,501	23.55	106
1978	11,905.30	7,767	8,044	3,861	24.33	159
1979	12,918.41	8,283	8,579	4,340	25.12	173
1980	7,570.24	4,766	4,936	2,634	25.93	102
1981	4,856.13	3,001	3,108	1,748	26.74	65
1982	73,749.17	46,934	48,609	25,140	25.43	989
1983	10,050.64	6,296	6,521	3,530	25.94	136
1984	9,041.47	5,533	5,731	3,311	26.94	123
1985	15,250.78	9,114	9,439	5,811	27.94	208
1986	26,754.50	15,710	16,271	10,484	28.47	368
1987	14,112.19	8,083	8,372	5,741	29.46	195
1988	3,342.10	1,879	1,946	1,396	29.99	47
1989	11,301.63	6,188	6,409	4,893	30.99	158
1990	1,090.00	585	606	484	31.52	15
1991	8,000.14	4,174	4,323	3,677	32.53	113
1992	117,309.04	59,499	61,623	55,686	33.52	1,661
1993	25,030.74	12,410	12,853	12,178	34.07	357
1994	12,460.42	5,993	6,207	6,253	35.07	178
1995	6,889.97	3,212	3,327	3,563	36.07	99
1996	12,673.77	5,721	5,925	6,749	37.07	182
1997	12,902.15	5,672	5,874	7,028	37.61	187
1998	66,382.78	28,186	29,192	37,191	38.62	963
1999	16,831.93	6,898	7,144	9,688	39.61	245

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2000	2,877.07	1,136	1,177	1,701	40.62	42
2001	5,944.43	2,274	2,355	3,589	41.17	87
2002	2,355.47	866	897	1,459	42.17	35
2003	1,306.89	461	477	829	43.17	19
2004	373.65	126	130	243	44.17	6
2007	10,611.38	3,124	3,236	7,376	46.73	158
	868,159.56	563,168	582,842	285,318		10,855

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 1.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	4,353	4,353			
1963	2,282.71	2,283	2,283			
1964	736.08	736	736			
1965	190.55	191	191			
1966	2,343.06	2,343	2,343			
1967	2,250.24	2,230	2,250			
1968	9,977.71	9,778	9,978			
1969	2,151.32	2,085	2,151			
1970	544.69	522	545			
1971	40.03	38	40			
1972	1,214.19	1,137	1,214			
1974	700.59	642	701			
1975	4,750.87	4,306	4,751			
1978	193.66	170	194			
1979	2,207.46	1,910	2,207			
1980	2,203.60	1,883	2,204			
1984	5,281.99	4,691	5,282			
1985	369.17	325	369			
1986	9,821.44	8,553	9,821			
1987	241.46	208	241			
1988	1,014.54	863	1,015			
1989	31,015.80	26,053	31,016			
1990	44,844.88	37,320	44,845			
1995	601.90	465	602			
1997	1,215.58	907	1,216			
1999	1,575.63	1,131	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,117	1,760			
2019	11,416.29	3,297	6,164	5,253	18.47	284
2020	138.01	36	67	71	18.69	4
	162,216.47	136,351	156,893	5,323		288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 0.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1901	71,113.66	67,663	71,114			
1903	24,056.23	22,716	24,056			
1904	33,197.34	31,232	33,197			
1905	1,964.62	1,841	1,965			
1907	2,420.69	2,254	2,421			
1908	8,730.25	8,101	8,730			
1911	749.15	689	749			
1914	1,738.46	1,583	1,738			
1916	63.32	57	63			
1923	35.55	31	36			
1926	1,356.81	1,185	1,357			
1927	46,464.38	40,443	46,464			
1928	2,171.63	1,883	2,172			
1929	180.25	156	180			
1930	27,529.19	23,686	27,529			
1931	2,522.76	2,162	2,523			
1932	296.56	253	297			
1933	122,819.26	104,347	122,819			
1934	4,897.35	4,143	4,897			
1935	10,855.44	9,142	10,855			
1936	1,410.95	1,183	1,411			
1937	16,622.35	13,865	16,622			
1938	2,388.88	1,983	2,389			
1939	2,797.65	2,310	2,798			
1940	797.65	655	798			
1941	11,364.66	9,284	11,365			
1942	11,633.51	9,450	11,634			
1943	1,215.69	982	1,216			
1944	5,838.88	4,687	5,839			
1945	48.34	39	48			
1946	1,498.10	1,187	1,482	16	15.57	1
1947	4,905.03	3,861	4,822	83	15.97	5
1948	24,941.60	19,491	24,342	599	16.39	37
1949	98,837.20	76,685	95,772	3,065	16.81	182
1950	28,199.11	21,713	27,117	1,082	17.25	63
1951	2,735.68	2,090	2,610	125	17.69	7
1952	202,177.37	153,250	191,394	10,783	18.15	594
1953	22,207.66	16,694	20,849	1,359	18.62	73
1954	200,020.82	149,056	186,156	13,865	19.11	726
1955	797,823.90	589,329	736,013	61,811	19.60	3,154
1956	81,749.31	59,840	74,734	7,015	20.10	349

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1957	1,473,781.22	1,068,595	1,334,568	139,213	20.62	6,751
1958	311,182.44	223,429	279,040	32,142	21.15	1,520
1959	299,804.72	213,101	266,142	33,663	21.69	1,552
1960	613,382.05	431,496	538,895	74,487	22.24	3,349
1961	674,919.59	469,744	586,663	88,256	22.80	3,871
1962	47,891.52	32,969	41,175	6,717	23.37	287
1963	190,718.09	129,816	162,127	28,591	23.95	1,194
1964	122,060.87	82,123	102,563	19,497	24.54	794
1965	290,969.66	193,437	241,583	49,386	25.14	1,964
1966	701,420.51	460,602	575,246	126,175	25.75	4,900
1967	742,304.44	481,310	601,108	141,196	26.37	5,354
1968	215,827.53	138,130	172,511	43,317	27.00	1,604
1969	370,389.64	233,890	292,105	78,284	27.64	2,832
1970	640,788.57	399,083	498,415	142,374	28.29	5,033
1971	875,035.93	537,272	670,999	204,037	28.95	7,048
1972	453,960.20	274,737	343,119	110,841	29.61	3,743
1973	966,619.22	576,366	719,823	246,796	30.28	8,150
1974	372,161.96	218,534	272,927	99,235	30.96	3,205
1975	485,847.07	280,820	350,716	135,131	31.65	4,270
1976	297,092.08	168,947	210,998	86,094	32.35	2,661
1977	137,471.87	76,892	96,030	41,441	33.05	1,254
1978	134,299.99	73,848	92,229	42,071	33.76	1,246
1979	287,058.05	155,089	193,691	93,367	34.48	2,708
1980	501,981.46	266,316	332,602	169,379	35.21	4,811
1981	243,613.68	126,874	158,453	85,161	35.94	2,370
1982	283,711.51	164,127	204,978	78,733	32.42	2,429
1983	319,398.12	181,993	227,291	92,107	32.84	2,805
1984	524,887.81	294,462	367,754	157,134	33.26	4,724
1985	749,802.45	410,742	512,976	236,827	34.26	6,913
1986	455,843.70	245,517	306,626	149,218	34.69	4,301
1987	565,064.08	299,088	373,531	191,533	35.13	5,452
1988	414,536.27	213,859	267,089	147,448	36.13	4,081
1989	491,903.15	249,001	310,977	180,926	36.58	4,946
1990	207,476.32	102,991	128,625	78,851	37.03	2,129
1991	360,151.18	173,881	217,160	142,991	38.03	3,760
1992	2,298,208.76	1,086,133	1,356,471	941,737	38.50	24,461
1993	1,177,930.89	544,557	680,097	497,834	38.96	12,778
1994	1,136,543.85	509,740	636,614	499,930	39.96	12,511
1995	971,986.45	425,536	531,452	440,535	40.45	10,891
1996	571,723.50	244,126	304,889	266,835	40.93	6,519
1997	818,847.73	338,184	422,358	396,490	41.93	9,456

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1998	2,005,123.76	805,659	1,006,188	998,936	42.43	23,543
1999	1,775,496.88	693,332	865,902	909,595	42.92	21,193
2000	1,018,766.50	383,362	478,781	539,986	43.92	12,295
2001	2,255,155.44	822,230	1,026,883	1,228,272	44.43	27,645
2002	827,071.64	291,791	364,418	462,654	44.94	10,295
2003	1,841,712.23	623,235	778,358	1,063,354	45.94	23,147
2004	339,445.60	110,727	138,287	201,159	46.47	4,329
2005	46,687.55	14,655	18,303	28,385	46.99	604
2006	317,437.09	95,676	119,490	197,947	47.52	4,166
2007	479,147.65	137,324	171,504	307,644	48.53	6,339
2008	171,988.56	47,090	58,811	113,178	49.07	2,306
2009	12,014.64	3,133	3,913	8,102	49.61	163
2010	222,615.19	55,097	68,811	153,805	50.17	3,066
2011	140,623.77	32,906	41,096	99,527	50.73	1,962
2012	28,451.16	6,231	7,782	20,669	51.72	400
2013	2,361,672.12	484,615	605,236	1,756,436	52.29	33,590
2014	9,397.12	1,797	2,244	7,153	52.86	135
	38,533,782.27	18,867,418	23,521,198	15,012,584		380,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 0.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	63	63			
1939	130.20	128	130			
1940	199.99	195	200			
1941	188.95	183	189			
1943	115.52	111	116			
1944	207.70	198	208			
1945	83.77	79	84			
1946	174.42	165	174			
1947	163.63	153	164			
1948	277.29	259	277			
1949	89.09	83	89			
1951	7.97	7	8			
1953	18.79	17	19			
1954	5,944.35	5,385	5,944			
1955	8,508.82	7,670	8,509			
1956	7,542.08	6,763	7,542			
1957	39,702.37	35,424	39,702			
1958	13,574.54	12,048	13,575			
1959	6,469.06	5,710	6,469			
1960	9,801.88	8,606	9,802			
1961	24,067.26	21,007	24,067			
1962	5,498.45	4,772	5,498			
1963	12,455.03	10,744	12,447	8	6.73	1
1964	5,203.12	4,461	5,168	35	6.99	5
1965	19,172.75	16,336	18,925	248	7.25	34
1966	16,408.17	13,887	16,088	320	7.53	42
1967	43,116.46	36,236	41,978	1,138	7.82	146
1968	18,626.28	15,540	18,003	624	8.12	77
1969	18,055.59	14,949	17,318	738	8.43	88
1970	32,278.33	26,508	30,709	1,569	8.76	179
1971	15,250.12	12,418	14,386	864	9.10	95
1972	26,308.31	21,234	24,599	1,709	9.45	181
1973	26,694.33	21,345	24,728	1,967	9.82	200
1974	12,036.90	9,529	11,039	998	10.21	98
1975	18,632.52	14,594	16,907	1,726	10.62	163
1976	30,467.80	23,603	27,343	3,124	11.04	283
1977	138,678.97	106,188	123,016	15,663	11.48	1,364
1978	14,832.80	11,218	12,996	1,837	11.94	154
1979	22,161.07	16,544	19,166	2,995	12.42	241

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1980	41,008.38	30,204	34,991	6,018	12.91	466
1981	13,577.55	9,859	11,421	2,156	13.42	161
1982	82,437.31	64,202	74,376	8,061	12.64	638
1983	156,845.27	120,771	139,910	16,935	12.99	1,304
1984	24,048.18	18,192	21,075	2,973	13.68	217
1985	50,677.87	37,856	43,855	6,823	14.06	485
1986	86,879.75	64,039	74,188	12,692	14.45	878
1987	86,985.91	62,873	72,837	14,149	15.15	934
1988	52,185.49	37,167	43,057	9,128	15.56	587
1989	411,643.09	287,121	332,622	79,021	16.26	4,860
1990	41,658.60	28,586	33,116	8,542	16.69	512
1991	297,917.74	199,903	231,583	66,335	17.41	3,810
1992	147,610.27	97,275	112,691	34,920	17.85	1,956
1993	264,883.76	171,274	198,417	66,467	18.31	3,630
1994	163,266.69	102,940	119,253	44,013	19.05	2,310
1995	349,935.44	216,050	250,288	99,647	19.52	5,105
1996	117,235.62	70,435	81,597	35,638	20.26	1,759
1997	215,121.50	126,276	146,288	68,834	20.75	3,317
1998	739,635.18	421,592	488,404	251,232	21.50	11,685
1999	555,284.44	308,461	357,344	197,940	22.00	8,997
2000	30,572.58	16,448	19,055	11,518	22.76	506
2001	311,654.86	162,933	188,754	122,901	23.28	5,279
2002	420,021.01	213,035	246,796	173,225	23.81	7,275
2003	302,736.01	147,977	171,428	131,308	24.58	5,342
2004	113,854.85	53,796	62,321	51,534	25.12	2,052
2005	92,462.88	41,941	48,588	43,875	25.90	1,694
2006	61,754.44	26,962	31,235	30,520	26.45	1,154
2007	43,243.40	18,045	20,905	22,339	27.23	820
2008	249,781.89	99,813	115,631	134,151	27.80	4,826
2012	19,034.42	6,156	7,132	11,903	30.34	392
2013	11,199.27	3,387	3,924	7,276	31.14	234
2021	1,310.54	174	202	1,109	35.99	31
2023	23,129.77	1,998	2,315	20,815	36.99	563
	6,172,846.41	3,752,145	4,343,284	1,829,562		87,130

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 1.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	706	706			
1983	5,572.11	5,429	5,572			
1984	1,354.71	1,307	1,355			
1985	2,338.50	2,232	2,339			
1986	8,363.40	7,892	8,363			
1987	1,865.01	1,739	1,865			
1988	8,236.27	7,610	8,236			
1989	56,812.32	51,767	56,812			
1990	6,202.17	5,592	6,202			
1991	81,477.96	72,597	81,478			
1992	19,398.63	17,067	19,399			
1993	11,826.34	10,261	11,826			
1994	4,988.84	4,280	4,989			
1995	24,237.82	20,462	24,238			
1996	53,971.10	44,936	53,971			
1997	2,814.71	2,308	2,815			
1998	270.53	218	271			
2000	83,012.05	64,675	80,603	2,409	7.51	321
2001	21,876.59	16,736	20,858	1,019	7.83	130
2004	19,336.59	13,835	17,242	2,094	8.95	234
2009	239,511.48	148,377	184,918	54,593	10.75	5,078
2010	493,162.42	294,566	367,109	126,053	11.12	11,336
2011	679,759.29	389,842	485,849	193,910	11.53	16,818
2012	572,350.00	315,365	393,031	179,319	11.82	15,171
2013	629,591.21	330,661	412,094	217,498	12.21	17,813
2014	214,236.53	107,118	133,498	80,738	12.50	6,459
2015	223,230.20	105,766	131,813	91,417	12.77	7,159
2022	19,067.98	4,675	5,826	13,242	13.85	956
	3,505,204.40	2,067,652	2,542,911	962,293		81,475

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 2.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	802	802			
1959	54.05	54	54			
1960	1,630.62	1,631	1,631			
1963	268.78	266	269			
1965	542.39	528	542			
1966	237.71	230	238			
1967	1,610.42	1,544	1,610			
1968	1,046.31	995	1,046			
1969	8,185.23	7,720	8,185			
1970	1,294.81	1,212	1,295			
1971	2,302.48	2,140	2,302			
1972	4,402.26	4,063	4,402			
1973	6,378.34	5,846	6,378			
1974	2,116.13	1,926	2,116			
1975	772.96	699	773			
1976	728.51	654	729			
1977	666.84	594	667			
1978	2,372.22	2,098	2,371	1	4.04	
1979	395.78	347	392	4	4.27	1
1980	1,489.70	1,297	1,466	24	4.52	5
1981	1,156.83	999	1,129	28	4.77	6
1982	1,410.00	1,274	1,410			
1983	4,310.08	3,862	4,310			
1984	3,348.16	2,988	3,348			
1985	3,634.15	3,213	3,634			
1986	5,292.73	4,630	5,240	53	5.80	9
1987	1,466.52	1,269	1,436	30	6.16	5
1988	1,617.48	1,389	1,572	46	6.34	7
1989	7,215.84	6,115	6,920	296	6.75	44
1990	11,462.74	9,623	10,890	573	6.98	82
1991	14,888.28	12,316	13,938	951	7.42	128
1992	14,350.24	11,684	13,222	1,128	7.87	143
1993	10,561.54	8,456	9,569	992	8.34	119

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	7,823	8,853	1,052	8.65	122
1995	3,879.74	3,006	3,402	478	9.15	52
1996	7,818.56	5,937	6,719	1,100	9.66	114
	140,637.24	120,252	133,883	6,754		837
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.1	0.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	11,963	11,963			
1992	2,199.99	2,200	2,200			
1993	1,383.30	1,383	1,383			
1996	24,385.78	23,874	24,386			
1997	494.25	478	494			
2015	100,388.74	57,603	62,680	37,709	8.54	4,416
	210,010.97	166,697	172,302	37,709		4,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 2.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	294	298			
1905	222.17	218	222			
1930	410.41	369	410			
1931	548.08	491	548			
1932	10,677.87	9,522	10,678			
1933	38.71	34	39			
1934	55.00	49	55			
1935	123.52	109	124			
1936	533.10	467	533			
1937	100.54	88	100			
1938	223.29	194	221	2	9.88	
1939	178.56	154	176	3	10.20	
1940	285.78	246	281	5	10.53	
1941	249.96	214	244	6	10.87	1
1942	57.82	49	56	2	11.22	
1943	19.44	16	18	1	11.59	
1945	36.92	31	35	2	12.34	
1946	59.80	50	57	3	12.74	
1947	160.11	132	151	9	13.14	1
1948	235.63	193	220	15	13.56	1
1949	51.03	42	48	3	14.00	
1950	2,077.70	1,678	1,915	162	14.44	11
1951	1,726.56	1,384	1,580	147	14.90	10
1952	360.18	286	326	34	15.37	2
1953	287.05	226	258	29	15.85	2
1954	1,145.40	896	1,023	123	16.35	8
1955	877.98	681	777	101	16.85	6
1956	3,133.21	2,408	2,749	385	17.37	22
1957	1,794.30	1,366	1,559	235	17.91	13
1958	5,277.55	3,979	4,542	736	18.45	40
1959	1,136.57	848	968	169	19.01	9
1960	1,431.64	1,058	1,208	224	19.58	11
1961	1,139.60	833	951	189	20.16	9
1962	1,739.80	1,258	1,436	304	20.75	15
1963	534.64	382	436	99	21.36	5
1964	1,024.78	724	826	198	21.98	9
1965	2,424.42	1,694	1,934	491	22.60	22
1966	1,904.74	1,315	1,501	404	23.24	17
1967	14,200.26	9,677	11,046	3,155	23.89	132
1968	36,083.66	24,272	27,705	8,379	24.55	341
1969	18,362.30	12,188	13,912	4,450	25.22	176

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1970	11,282.03	7,387	8,432	2,850	25.89	110
1971	6,080.40	3,926	4,481	1,599	26.58	60
1972	15,534.05	9,884	11,282	4,252	27.28	156
1973	18,498.57	11,597	13,237	5,261	27.98	188
1974	38,364.70	23,684	27,034	11,331	28.70	395
1975	49,272.90	29,945	34,180	15,093	29.42	513
1976	37,863.68	22,642	25,844	12,019	30.15	399
1977	13,898.67	8,174	9,330	4,569	30.89	148
1978	19,181.60	11,089	12,657	6,524	31.64	206
1979	24,833.70	14,109	16,105	8,729	32.39	269
1980	27,735.34	15,476	17,665	10,070	33.15	304
1981	38,526.40	21,102	24,087	14,440	33.92	426
1982	41,644.61	24,462	27,922	13,723	31.26	439
1983	29,660.39	17,162	19,589	10,071	31.68	318
1984	47,020.30	26,778	30,565	16,455	32.13	512
1985	51,245.11	28,497	32,528	18,718	33.13	565
1986	70,214.20	38,393	43,823	26,391	33.57	786
1987	74,675.20	39,817	45,449	29,227	34.58	845
1988	61,590.79	32,249	36,810	24,781	35.03	707
1989	64,488.00	32,889	37,541	26,947	36.03	748
1990	63,293.80	31,647	36,123	27,171	36.50	744
1991	76,971.45	37,439	42,734	34,237	37.49	913
1992	69,790.71	33,227	37,927	31,864	37.96	839
1993	74,877.76	34,616	39,512	35,366	38.96	908
1994	94,389.03	42,645	48,677	45,712	39.44	1,159
1995	63,758.76	28,118	32,095	31,664	39.93	793
1996	64,141.55	27,388	31,262	32,880	40.93	803
1997	72,745.02	30,262	34,542	38,203	41.42	922
1998	147,067.21	59,092	67,450	79,617	42.43	1,876
1999	227,532.44	88,851	101,418	126,115	42.92	2,938
2000	113,292.57	42,632	48,662	64,631	43.92	1,472
2001	143,018.46	52,145	59,520	83,498	44.43	1,879
2002	79,103.65	27,718	31,638	47,465	45.43	1,045
2003	48,457.78	16,398	18,717	29,740	45.94	647
2004	457,077.76	148,093	169,039	288,039	46.94	6,136
2005	156,879.83	48,570	55,440	101,440	47.94	2,116
2006	18,899.98	5,617	6,411	12,489	48.47	258
2007	23,188.64	6,558	7,486	15,703	49.46	317
2008	111,323.88	30,069	34,322	77,002	49.99	1,540
2009	31,652.25	8,087	9,231	22,421	50.99	440
2010	18,984.06	4,606	5,257	13,727	51.52	266

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2011	16,496.41	3,758	4,290	12,207	52.53	232
2012	11,716.78	2,514	2,870	8,847	53.07	167
2013	7,230.17	1,445	1,649	5,581	54.07	103
2014	96,772.18	18,019	20,568	76,205	54.62	1,395
2015	3,854.69	661	754	3,100	55.61	56
2016	108,433.77	16,959	19,358	89,076	56.62	1,573
2017	1,733.31	247	282	1,451	57.17	25
2018	88,813.28	11,324	12,926	75,888	58.17	1,305
2019	734.26	83	95	640	58.73	11
	3,345,070.16	1,358,165	1,549,980	1,795,090		41,835

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9 1.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	1,431.44	1,431	1,431			
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	770.06	770	770			
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	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,551	9,551			
1926	1,437.54	1,438	1,438			
1927	12,577.28	12,514	12,577			
1928	169.18	167	169			
1929	1,786.94	1,754	1,787			
1930	5,907.90	5,759	5,908			
1931	886.67	858	887			
1932	690.68	664	691			
1933	4,845.58	4,624	4,846			
1934	599.15	568	599			
1937	206.12	191	206			
1939	941.28	860	941			
1941	1,497.83	1,349	1,498			
1942	1,321.59	1,181	1,322			
1943	3,799.03	3,370	3,799			
1944	480.46	423	480			
1945	7,388.06	6,454	7,388			
1946	24,241.93	21,013	24,184	58	6.66	9
1947	1,212.46	1,043	1,200	12	7.00	2
1948	11,813.70	10,079	11,600	214	7.34	29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1949	155,416.10	131,544	151,396	4,020	7.68	523
1950	314,103.69	263,721	303,520	10,584	8.02	1,320
1951	117,565.93	97,909	112,685	4,881	8.36	584
1952	14,011.46	11,573	13,320	692	8.70	80
1953	64,035.02	52,445	60,360	3,675	9.05	406
1954	82,747.60	67,191	77,331	5,417	9.40	576
1955	21,708.32	17,475	20,112	1,596	9.75	164
1956	33,265.27	26,546	30,552	2,713	10.10	269
1957	16,795.88	13,286	15,291	1,505	10.45	144
1958	16,398.95	12,853	14,793	1,606	10.81	149
1959	32,555.72	25,283	29,099	3,457	11.17	309
1960	28,812.28	22,168	25,513	3,299	11.53	286
1961	30,404.90	23,175	26,672	3,732	11.89	314
1962	27,753.65	20,948	24,109	3,644	12.26	297
1963	14,913.85	11,147	12,829	2,085	12.63	165
1964	4,880.13	3,611	4,156	724	13.00	56
1965	18,536.25	13,576	15,625	2,911	13.38	218
1966	5,038.93	3,652	4,203	836	13.76	61
1967	4,718.58	3,384	3,895	824	14.14	58
1968	4,278.86	3,036	3,494	785	14.52	54
1969	8,771.59	6,156	7,085	1,687	14.91	113
1970	5,741.53	3,983	4,584	1,157	15.31	76
1971	25,767.69	17,677	20,345	5,423	15.70	345
1973	11,871.49	7,952	9,152	2,719	16.51	165
1974	25,525.37	16,888	19,437	6,089	16.92	360
1975	87,663.74	57,262	65,904	21,760	17.34	1,255
1976	4,598.73	2,966	3,414	1,185	17.75	67
1977	8,040.17	5,117	5,889	2,151	18.18	118
1978	13,389.00	8,406	9,675	3,714	18.61	200
1979	6,024.51	3,730	4,293	1,732	19.04	91
1980	2,625.97	1,603	1,845	781	19.48	40
1981	3,896.41	2,343	2,697	1,200	19.93	60
1982	4,195.18	3,005	3,458	737	17.61	42
1984	107,312.77	74,797	86,085	21,228	18.48	1,149
1985	3,250.91	2,240	2,578	673	18.74	36
1987	11,800.00	7,924	9,120	2,680	19.32	139
1989	18,115.32	11,753	13,527	4,589	20.30	226
1990	3,722.71	2,378	2,737	986	20.64	48
1993	4,421.64	2,696	3,103	1,319	21.45	61
1995	3,605.96	2,113	2,432	1,174	22.26	53
1996	28,053.64	16,086	18,514	9,540	22.69	420

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1998	37,254.30	20,490	23,582	13,672	23.32	586
1999	24,770.91	13,282	15,286	9,484	23.78	399
2000	23,959.75	12,572	14,469	9,490	24.01	395
2001	34,304.98	17,496	20,136	14,169	24.50	578
2002	6,262.15	3,115	3,585	2,677	24.76	108
2003	8,507.00	4,099	4,718	3,789	25.28	150
2004	14,150.50	6,622	7,621	6,529	25.58	255
2005	14,063.28	6,379	7,342	6,722	25.90	260
2006	17,523.06	7,651	8,806	8,717	26.45	330
2007	55,195.64	23,248	26,756	28,439	26.80	1,061
2008	20,558.92	8,330	9,587	10,972	27.16	404
2011	27,987.49	9,891	11,384	16,604	28.36	585
2013	103,921.61	32,964	37,939	65,983	29.06	2,271
2014	188,343.09	56,032	64,488	123,855	29.52	4,196
2019	56,478.77	10,844	12,480	43,998	31.56	1,394
2020	20,252.13	3,423	3,940	16,313	31.96	510
2021	8,253.67	1,198	1,379	6,875	32.38	212
2022	36,972.61	4,459	5,132	31,841	32.81	970
2023	176,424.38	16,866	19,411	157,013	33.13	4,739
	2,460,550.99	1,522,094	1,731,614	728,937		30,540
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1894	2,560.25	2,560	2,560			
1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,680	2,693			
1930	189.29	185	189			
1933	847.72	809	848			
1936	544.45	508	544			
1938	32.84	30	33			
1952	9,309.40	7,690	9,055	254	8.70	29
1956	5,775.22	4,609	5,427	348	10.10	34
1957	65,555.21	51,854	61,059	4,497	10.45	430
1958	3,928.05	3,079	3,626	303	10.81	28
1959	1,740.26	1,351	1,591	149	11.17	13
1960	10,837.04	8,338	9,818	1,019	11.53	88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	11,685	13,759	1,571	11.89	132
1962	44,412.35	33,522	39,472	4,940	12.26	403
1963	61,579.91	46,025	54,195	7,385	12.63	585
1964	33,613.04	24,874	29,289	4,324	13.00	333
1965	24,530.54	17,966	21,155	3,375	13.38	252
1966	16,505.84	11,963	14,087	2,419	13.76	176
1967	43,814.66	31,424	37,002	6,813	14.14	482
1968	27,948.53	19,832	23,352	4,596	14.52	317
1969	33,413.01	23,449	27,611	5,802	14.91	389
1970	109,477.63	75,956	89,439	20,039	15.31	1,309
1971	28,682.10	19,676	23,169	5,513	15.70	351
1972	14,929.02	10,119	11,915	3,014	16.11	187
1973	43,388.65	29,062	34,221	9,168	16.51	555
1974	6,679.10	4,419	5,203	1,476	16.92	87
1975	2,388.78	1,560	1,837	552	17.34	32
1976	325.75	210	247	78	17.75	4
1977	310.42	198	233	77	18.18	4
1978	5,350.19	3,359	3,955	1,395	18.61	75
1980	6,278.95	3,833	4,513	1,766	19.48	91
1981	51,214.65	30,800	36,267	14,947	19.93	750
1982	55,560.11	39,803	46,868	8,692	17.61	494
1983	28,861.79	20,339	23,949	4,912	18.23	269
1984	5,806.34	4,047	4,765	1,041	18.48	56
1985	10,388.00	7,156	8,426	1,962	18.74	105
1986	10,162.46	6,915	8,142	2,020	19.02	106
1987	22,171.50	14,888	17,531	4,641	19.32	240
1988	9,500.30	6,291	7,408	2,093	19.64	107
1989	21,764.75	14,121	16,628	5,137	20.30	253
1990	17,697.49	11,305	13,312	4,386	20.64	212
1991	2,527.62	1,597	1,880	647	20.68	31
1992	778.74	484	570	209	21.06	10
1993	14,187.04	8,650	10,185	4,002	21.45	187
1994	30,706.90	18,363	21,623	9,084	21.85	416
1995	14,521.42	8,508	10,018	4,503	22.26	202
1996	64,620.77	37,054	43,631	20,989	22.69	925
1997	90,222.73	50,831	59,854	30,369	22.86	1,328
1998	90,466.61	49,757	58,589	31,877	23.32	1,367
1999	26,987.42	14,471	17,040	9,948	23.78	418
2000	22,242.63	11,671	13,743	8,500	24.01	354
2001	27,792.71	14,174	16,690	11,103	24.50	453
2002	74,704.50	37,158	43,754	30,951	24.76	1,250

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2003	35,723.93	17,212	20,267	15,457	25.28	611
2004	12,600.58	5,897	6,944	5,657	25.58	221
2005	1,094.30	496	584	510	25.90	20
2006	2,275.29	993	1,169	1,106	26.45	42
2007	50,329.62	21,199	24,962	25,368	26.80	947
2008	4,380.00	1,775	2,090	2,290	27.16	84
2009	6,511.91	2,530	2,979	3,533	27.55	128
2010	2,023.74	751	884	1,139	27.95	41
2014	1,151,949.73	342,705	403,538	748,412	29.52	25,353
2017	18,705.63	4,407	5,189	13,516	30.82	439
2019	630,236.94	121,005	142,484	487,752	31.56	15,455
2020	35,373.19	5,978	7,039	28,334	31.96	887
2023	6,264.54	599	705	5,559	33.13	168
	3,277,952.69	1,391,379	1,636,435	1,641,518		60,315
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1938	1,043.03	960	1,032	11	3.98	3
1946	9.03	8	9			
1948	330.79	282	303	28	7.34	4
1949	5,336.82	4,517	4,857	479	7.68	62
1950	1,158.05	972	1,045	113	8.02	14
1951	19,074.21	15,885	17,082	1,992	8.36	238
1953	6.63	5	5	1	9.05	
1954	1,500.92	1,219	1,311	190	9.40	20
1955	0.50		1			
1956	649.07	518	557	92	10.10	9
1957	105.35	83	89	16	10.45	2
1958	1,599.02	1,253	1,347	252	10.81	23
1960	1,959.04	1,507	1,621	338	11.53	29
1961	2,351.79	1,793	1,928	424	11.89	36
1962	2,537.79	1,916	2,060	477	12.26	39
1963	1,895.39	1,417	1,524	372	12.63	29
1964	1,376.99	1,019	1,096	281	13.00	22
1965	224.33	164	176	48	13.38	4
1966	804.34	583	627	177	13.76	13
1967	2,657.74	1,906	2,050	608	14.14	43
1968	5,693.32	4,040	4,344	1,349	14.52	93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1969	7,656.27	5,373	5,778	1,878	14.91	126
1970	1,132.24	786	845	287	15.31	19
1971	14,108.29	9,678	10,407	3,701	15.70	236
1972	1,252.92	849	913	340	16.11	21
1973	1,583.96	1,061	1,141	443	16.51	27
1974	447.76	296	318	129	16.92	8
1975	839.09	548	589	250	17.34	14
1976	1,519.64	980	1,054	466	17.75	26
1978	1,416.09	889	956	460	18.61	25
1981	1,480.40	890	957	523	19.93	26
1985	1,102.27	759	816	286	18.74	15
1986	54,154.78	36,847	39,624	14,531	19.02	764
1987	5,466.61	3,671	3,948	1,519	19.32	79
1989	3,617.80	2,347	2,524	1,094	20.30	54
1990	1,687.37	1,078	1,159	528	20.64	26
1991	1,950.97	1,233	1,326	625	20.68	30
1992	2,514.93	1,562	1,680	835	21.06	40
1995	406.48	238	256	151	22.26	7
1996	795.16	456	490	305	22.69	13
1997	2,750.13	1,549	1,666	1,084	22.86	47
1998	2,006.16	1,103	1,186	820	23.32	35
2003	2,476.05	1,193	1,283	1,193	25.28	47
2005	5,144.89	2,334	2,510	2,635	25.90	102
2006	3,857.02	1,684	1,811	2,046	26.45	77
2007	1,813.73	764	822	992	26.80	37
2011	2,810.95	993	1,068	1,743	28.36	61
2012	17,045.39	5,710	6,140	10,905	28.79	379
2016	21,400.42	5,504	5,919	15,482	30.32	511
2017	67,412.93	15,882	17,079	50,334	30.82	1,633
2018	208,853.16	44,736	48,107	160,746	31.18	5,155
2020	11,344.43	1,917	2,061	9,283	31.96	290
2021	8,588.79	1,247	1,341	7,248	32.38	224
2025	2,010,096.04	85,228	91,651	1,918,446	33.84	56,692
2026	437,180.30	6,295	6,769	430,411	34.10	12,622
	2,956,227.57	285,727	307,259	2,648,969		80,151
	8,694,731.25	3,199,200	3,675,308	5,019,424		171,006

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 1.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	93,476.61	82,272	87,066	6,410	8.99	713
1925	14,431.94	12,656	13,394	1,038	9.23	112
1926	267,923.79	234,093	247,735	20,189	9.47	2,132
1927	20,385.88	17,744	18,778	1,608	9.72	165
1928	104,738.21	90,829	96,122	8,616	9.96	865
1929	125,066.99	108,024	114,319	10,748	10.22	1,052
1930	285,877.75	245,969	260,303	25,575	10.47	2,443
1931	154,698.81	132,546	140,270	14,429	10.74	1,343
1932	15,440.29	13,174	13,942	1,499	11.01	136
1933	5,252.93	4,463	4,723	530	11.28	47
1934	9,494.13	8,031	8,499	995	11.56	86
1935	6,747.84	5,683	6,014	734	11.84	62
1936	4,205.19	3,524	3,729	476	12.14	39
1937	8,739.45	7,290	7,715	1,025	12.44	82
1938	6,267.92	5,202	5,505	763	12.75	60
1939	14,872.01	12,280	12,996	1,876	13.07	144
1940	15,149.09	12,445	13,170	1,979	13.39	148
1941	27,509.20	22,473	23,783	3,727	13.73	271
1942	27,053.70	21,975	23,256	3,798	14.08	270
1943	4,038.35	3,261	3,451	587	14.44	41
1944	5,195.13	4,170	4,413	782	14.80	53
1945	9,098.01	7,257	7,680	1,418	15.18	93
1946	335,403.92	265,774	281,262	54,142	15.57	3,477
1947	54,728.57	43,075	45,585	9,143	15.97	573
1948	104,880.15	81,961	86,737	18,143	16.39	1,107
1949	118,559.38	91,987	97,347	21,212	16.81	1,262
1950	1,587,985.68	1,222,749	1,294,003	293,982	17.25	17,042
1951	342,944.24	262,054	277,325	65,619	17.69	3,709
1952	593,742.42	450,057	476,284	117,459	18.15	6,472
1953	688,076.50	517,248	547,390	140,686	18.62	7,556
1954	1,326,406.05	988,438	1,046,038	280,368	19.11	14,671
1955	1,145,741.93	846,325	895,644	250,098	19.60	12,760
1956	1,720,577.93	1,259,463	1,332,857	387,721	20.10	19,290
1957	1,463,989.26	1,061,495	1,123,352	340,637	20.62	16,520
1958	2,920,527.56	2,096,939	2,219,136	701,392	21.15	33,163
1959	1,726,426.12	1,227,144	1,298,654	427,772	21.69	19,722
1960	2,815,762.44	1,980,804	2,096,233	719,529	22.24	32,353
1961	1,647,016.37	1,146,323	1,213,124	433,893	22.80	19,030
1962	1,763,202.02	1,213,788	1,284,520	478,682	23.37	20,483
1963	2,200,948.56	1,498,120	1,585,421	615,527	23.95	25,701
1964	2,199,738.67	1,479,984	1,566,228	633,510	24.54	25,815

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,753,742.60	1,830,688	1,937,369	816,373	25.14	32,473
1966	2,921,868.89	1,918,704	2,030,514	891,355	25.75	34,616
1967	3,053,476.86	1,979,874	2,095,249	958,228	26.37	36,338
1968	3,474,133.91	2,223,446	2,353,015	1,121,119	27.00	41,523
1969	3,850,899.66	2,431,728	2,573,434	1,277,466	27.64	46,218
1970	3,237,478.19	2,016,301	2,133,799	1,103,680	28.29	39,013
1971	3,107,715.39	1,908,137	2,019,331	1,088,384	28.95	37,595
1972	2,990,579.63	1,809,899	1,915,369	1,075,211	29.61	36,312
1973	2,726,182.63	1,625,541	1,720,268	1,005,915	30.28	33,220
1974	3,024,994.68	1,776,277	1,879,788	1,145,207	30.96	36,990
1975	2,179,390.77	1,259,688	1,333,095	846,296	31.65	26,739
1976	1,919,558.40	1,091,595	1,155,206	764,352	32.35	23,628
1977	2,323,278.54	1,299,479	1,375,205	948,074	33.05	28,686
1978	2,063,758.03	1,134,799	1,200,928	862,830	33.76	25,558
1979	4,195,421.48	2,266,660	2,398,747	1,796,674	34.48	52,108
1980	8,454,985.50	4,485,623	4,747,018	3,707,968	35.21	105,310
1981	6,213,983.79	3,236,243	3,424,831	2,789,152	35.94	77,606
1982	6,821,820.36	3,946,423	4,176,396	2,645,424	32.42	81,599
1983	1,524,712.47	868,781	919,408	605,304	32.84	18,432
1984	2,203,039.89	1,235,905	1,307,926	895,114	33.26	26,913
1985	2,916,865.87	1,597,859	1,690,972	1,225,893	34.26	35,782
1986	4,726,526.50	2,545,707	2,694,055	2,032,471	34.69	58,590
1987	2,033,400.17	1,076,279	1,138,998	894,402	35.13	25,460
1988	4,102,064.59	2,116,255	2,239,577	1,862,487	36.13	51,550
1989	3,528,444.71	1,786,099	1,890,182	1,638,263	36.58	44,786
1990	3,269,458.60	1,622,959	1,717,535	1,551,924	37.03	41,910
1991	3,096,044.02	1,494,770	1,581,876	1,514,168	38.03	39,815
1992	2,397,113.63	1,132,876	1,198,893	1,198,221	38.50	31,123
1993	1,057,398.35	488,835	517,321	540,077	38.96	13,862
1994	863,003.24	387,057	409,612	453,391	39.96	11,346
1995	5,044,194.53	2,208,348	2,337,037	2,707,158	40.45	66,926
1996	4,917,280.75	2,099,679	2,222,035	2,695,245	40.93	65,850
1997	1,905,249.98	786,868	832,722	1,072,528	41.93	25,579
1998	2,306,768.10	926,859	980,871	1,325,897	42.43	31,249
1999	1,110,814.56	433,773	459,051	651,764	42.92	15,186
2000	2,558,036.56	962,589	1,018,683	1,539,354	43.92	35,049
2001	5,845,999.91	2,131,452	2,255,660	3,590,340	44.43	80,809
2002	1,045,688.75	368,919	390,417	655,271	44.94	14,581
2003	3,311,315.34	1,120,549	1,185,848	2,125,468	45.94	46,266
2004	1,745,360.24	569,337	602,514	1,142,846	46.47	24,593
2005	1,015,980.48	318,916	337,500	678,480	46.99	14,439

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,667,586.46	804,011	850,864	1,816,723	47.52	38,231
2007	879,673.63	252,114	266,806	612,868	48.53	12,629
2008	2,246,748.39	615,160	651,008	1,595,741	49.07	32,520
2009	2,488,938.09	649,115	686,941	1,801,997	49.61	36,323
2010	2,041,701.46	505,321	534,768	1,506,933	50.17	30,037
2011	1,834,116.02	429,183	454,193	1,379,923	50.73	27,201
2012	2,340,159.46	512,495	542,360	1,797,799	51.72	34,760
2013	3,389,001.75	695,423	735,948	2,653,054	52.29	50,737
2014	4,894,799.08	935,886	990,424	3,904,375	52.86	73,863
2015	9,527,304.71	1,687,286	1,785,611	7,741,694	53.44	144,867
2016	12,517,547.32	2,037,857	2,156,611	10,360,937	54.01	191,834
2017	23,526,367.42	3,486,608	3,689,786	19,836,581	54.60	363,307
2018	19,031,544.89	2,538,808	2,686,754	16,344,791	55.20	296,101
2019	10,732,446.35	1,279,308	1,353,858	9,378,588	55.40	169,289
2020	10,928,262.10	1,136,539	1,202,770	9,725,493	56.00	173,670
2021	25,562,649.76	2,264,851	2,396,833	23,165,817	56.61	409,218
2022	25,630,810.31	1,881,301	1,990,932	23,639,879	56.85	415,829
2023	27,294,878.55	1,577,644	1,669,579	25,625,299	57.10	448,779
2024	12,656,533.88	531,574	562,551	12,093,983	57.02	212,101
2025	16,912,865.48	436,352	461,780	16,451,086	56.64	290,450
2026	22,274,417.72	202,697	214,509	22,059,909	54.45	405,141
	393,198,704.37	109,770,398	116,167,142	277,031,562		5,763,578
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	2,197.54	2,091	2,022	176	3.64	48
1903	539.91	510	493	47	4.18	11
1904	350.43	330	319	31	4.44	7
1905	1,621.64	1,520	1,470	152	4.70	32
1906	4,318.94	4,034	3,900	419	4.94	85
1907	11,270.46	10,494	10,146	1,125	5.17	218
1908	22,442.98	20,824	20,133	2,310	5.41	427
1909	458.20	424	410	48	5.63	9
1910	3,110.82	2,868	2,773	338	5.85	58
1911	33.75	31	30	4	6.07	1
1913	2,375.40	2,170	2,098	277	6.50	43
1914	337.31	307	297	40	6.72	6
1916	14.06	13	13	1	7.16	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1920	4,863.19	4,341	4,197	666	8.06	83
1921	39,061.60	34,744	33,591	5,471	8.29	660
1922	26,050.05	23,091	22,325	3,725	8.52	437
1923	36,039.65	31,835	30,778	5,261	8.75	601
1924	42,550.40	37,450	36,207	6,343	8.99	706
1925	44,681.30	39,182	37,882	6,800	9.23	737
1926	11,537.21	10,080	9,745	1,792	9.47	189
1927	30,138.76	26,233	25,362	4,776	9.72	491
1928	9,770.37	8,473	8,192	1,579	9.96	159
1929	825.65	713	689	136	10.22	13
1930	76,912.04	66,175	63,979	12,933	10.47	1,235
1931	218,011.74	186,792	180,593	37,419	10.74	3,484
1932	6,362.93	5,429	5,249	1,114	11.01	101
1933	11,076.09	9,410	9,098	1,978	11.28	175
1934	1,696.71	1,435	1,387	309	11.56	27
1935	2,422.75	2,040	1,972	450	11.84	38
1936	17,825.30	14,940	14,444	3,381	12.14	279
1937	3,816.54	3,183	3,077	739	12.44	59
1938	3,407.66	2,828	2,734	674	12.75	53
1939	1,757.82	1,451	1,403	355	13.07	27
1940	10,318.62	8,476	8,195	2,124	13.39	159
1941	1,400.54	1,144	1,106	295	13.73	21
1942	808.07	656	634	174	14.08	12
1944	460.34	370	358	103	14.80	7
1946	74,028.72	58,660	56,713	17,316	15.57	1,112
1947	15,021.06	11,823	11,431	3,590	15.97	225
1948	8,526.55	6,663	6,442	2,085	16.39	127
1949	12,903.22	10,011	9,679	3,224	16.81	192
1950	8,727.25	6,720	6,497	2,230	17.25	129
1951	13,222.65	10,104	9,769	3,454	17.69	195
1952	153,063.16	116,022	112,171	40,892	18.15	2,253
1953	339,186.25	254,976	246,514	92,672	18.62	4,977
1954	7,514.68	5,600	5,414	2,101	19.11	110
1955	104,660.24	77,309	74,743	29,917	19.60	1,526
1956	621,748.40	455,120	440,015	181,733	20.10	9,041
1957	1,586,068.23	1,150,010	1,111,843	474,225	20.62	22,998
1958	176,191.52	126,506	122,307	53,884	21.15	2,548
1959	1,094,172.92	777,738	751,926	342,247	21.69	15,779
1960	614,151.35	432,037	417,698	196,453	22.24	8,833
1961	1,228,712.26	855,184	826,802	401,910	22.80	17,628
1962	983,410.70	676,980	654,512	328,899	23.37	14,074

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1963	1,772,870.49	1,206,740	1,166,690	606,180	23.95	25,310
1964	2,951,175.65	1,985,551	1,919,654	1,031,522	24.54	42,034
1965	2,227,955.93	1,481,145	1,431,988	795,968	25.14	31,661
1966	1,980,397.31	1,300,468	1,257,308	723,090	25.75	28,081
1967	2,198,104.86	1,425,251	1,377,949	820,156	26.37	31,102
1968	3,318,480.25	2,123,827	2,053,341	1,265,139	27.00	46,857
1969	2,958,249.38	1,868,046	1,806,049	1,152,201	27.64	41,686
1970	2,434,184.95	1,516,010	1,465,696	968,489	28.29	34,234
1971	2,201,722.36	1,351,858	1,306,992	894,730	28.95	30,906
1972	3,274,835.33	1,981,930	1,916,153	1,358,682	29.61	45,886
1973	1,174,262.19	700,177	676,939	497,323	30.28	16,424
1974	543,604.39	319,204	308,610	234,994	30.96	7,590
1975	605,661.67	350,072	338,454	267,208	31.65	8,443
1976	408,367.87	232,227	224,520	183,848	32.35	5,683
1977	610,027.60	341,207	329,883	280,145	33.05	8,476
1978	578,925.45	318,334	307,769	271,156	33.76	8,032
1979	1,012,874.02	547,225	529,064	483,810	34.48	14,032
1980	960,252.05	509,443	492,535	467,717	35.21	13,284
1981	2,981,085.36	1,552,549	1,501,023	1,480,063	35.94	41,181
1982	4,755,697.24	2,751,171	2,659,864	2,095,833	32.42	64,646
1983	692,466.62	394,567	381,472	310,995	32.84	9,470
1984	1,854,337.14	1,040,283	1,005,758	848,579	33.26	25,513
1985	1,829,584.42	1,002,246	968,983	860,601	34.26	25,120
1986	1,666,935.92	897,812	868,015	798,921	34.69	23,030
1987	2,013,296.93	1,065,638	1,030,271	983,026	35.13	27,983
1988	1,965,868.82	1,014,192	980,533	985,336	36.13	27,272
1989	1,578,200.43	798,885	772,371	805,829	36.58	22,029
1990	1,290,043.07	640,377	619,124	670,919	37.03	18,118
1991	830,745.51	401,084	387,773	442,973	38.03	11,648
1992	2,812,821.09	1,329,339	1,285,220	1,527,601	38.50	39,678
1993	857,515.69	396,430	383,273	474,243	38.96	12,173
1994	1,528,275.97	685,432	662,684	865,592	39.96	21,661
1995	1,208,435.34	529,053	511,495	696,941	40.45	17,230
1996	8,861,679.95	3,783,937	3,658,355	5,203,325	40.93	127,127
1997	7,720,199.12	3,188,442	3,082,623	4,637,576	41.93	110,603
1998	3,532,951.31	1,419,540	1,372,428	2,160,523	42.43	50,920
1999	442,078.39	172,632	166,903	275,176	42.92	6,411
2000	8,076,305.57	3,039,114	2,938,251	5,138,055	43.92	116,987
2001	2,134,792.69	778,345	752,513	1,382,280	44.43	31,111
2002	5,040,077.12	1,778,139	1,719,126	3,320,952	44.94	73,897
2003	1,730,512.89	585,606	566,171	1,164,342	45.94	25,345

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2004	2,010,678.13	655,883	634,115	1,376,563	46.47	29,623
2005	2,720,761.96	854,047	825,703	1,895,059	46.99	40,329
2006	1,309,737.26	394,755	381,654	928,084	47.52	19,530
2007	913,141.28	261,706	253,020	660,121	48.53	13,602
2008	2,760,281.82	755,765	730,682	2,029,599	49.07	41,361
2009	546,304.37	142,476	137,747	408,557	49.61	8,235
2010	2,401,342.64	594,332	574,607	1,826,736	50.17	36,411
2011	1,322,217.54	309,399	299,131	1,023,087	50.73	20,167
2012	2,641,729.78	578,539	559,338	2,082,392	51.72	40,263
2013	4,755,206.62	975,768	943,384	3,811,823	52.29	72,898
2014	15,632,772.87	2,988,986	2,889,787	12,742,986	52.86	241,070
2015	16,449,398.30	2,913,188	2,816,504	13,632,894	53.44	255,107
2016	11,958,882.25	1,946,906	1,882,291	10,076,591	54.01	186,569
2017	7,079,240.54	1,049,143	1,014,324	6,064,917	54.60	111,079
2018	60,870,811.24	8,120,166	7,850,671	53,020,140	55.20	960,510
2019	7,534,752.26	898,142	868,334	6,666,418	55.40	120,332
2020	9,047,310.59	940,920	909,692	8,137,618	56.00	145,315
2021	3,418,842.52	302,909	292,856	3,125,987	56.61	55,220
2022	7,258,457.41	532,771	515,089	6,743,368	56.85	118,617
2023	9,999,984.50	577,999	558,816	9,441,168	57.10	165,344
2024	3,779,544.60	158,741	153,473	3,626,072	57.02	63,593
2025	2,295,257.45	59,218	57,253	2,238,005	56.64	39,513
2026	4,820,948.85	43,871	42,415	4,778,534	54.45	87,760
	285,835,639.05	80,456,708	77,786,486	208,049,153		4,353,767
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1903	88.37	83	88			
1906	78.64	73	79			
1908	10.17	9	10			
1909	37.51	35	38			
1910	316.82	292	317			
1911	2.87	3	3			
1912	53.98	49	54			
1913	688.32	629	688			
1915	196.51	178	195	2	6.94	
1916	65.85	60	66			
1918	78.73	71	78	1	7.60	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1919	116.11	104	114	2	7.83	
1921	44.55	40	44	1	8.29	
1923	7,795.83	6,886	7,541	255	8.75	29
1924	507.76	447	490	18	8.99	2
1925	5,217.77	4,576	5,011	206	9.23	22
1926	3,831.60	3,348	3,667	165	9.47	17
1927	6,891.22	5,998	6,569	323	9.72	33
1928	22,187.32	19,241	21,071	1,116	9.96	112
1929	71.16	61	67	4	10.22	
1930	169.09	145	159	10	10.47	1
1931	5.05	4	4	1	10.74	
1932	48,736.85	41,582	45,538	3,199	11.01	291
1933	155.59	132	145	11	11.28	1
1934	8.67	7	8	1	11.56	
1935	77.70	65	71	7	11.84	1
1936	531.00	445	487	44	12.14	4
1937	1.05	1	1			
1938	68.58	57	62	6	12.75	
1939	4,755.30	3,927	4,301	455	13.07	35
1940	2,822.69	2,319	2,540	283	13.39	21
1941	36,694.67	29,977	32,829	3,866	13.73	282
1942	265.67	216	237	29	14.08	2
1943	1,671.97	1,350	1,478	194	14.44	13
1944	5,583.47	4,482	4,908	675	14.80	46
1945	302.25	241	264	38	15.18	3
1946	10,214.26	8,094	8,864	1,350	15.57	87
1947	8,761.64	6,896	7,552	1,210	15.97	76
1948	3,526.26	2,756	3,018	508	16.39	31
1949	85,010.24	65,957	72,232	12,778	16.81	760
1951	19,424.96	14,843	16,255	3,170	17.69	179
1952	3,775.26	2,862	3,134	641	18.15	35
1953	30,474.71	22,909	25,088	5,386	18.62	289
1954	23,829.46	17,758	19,447	4,382	19.11	229
1955	11,961.34	8,835	9,676	2,286	19.60	117
1956	40,048.98	29,316	32,105	7,944	20.10	395
1957	52,383.29	37,982	41,595	10,788	20.62	523
1958	16,660.01	11,962	13,100	3,560	21.15	168
1959	57,658.67	40,984	44,883	12,776	21.69	589
1960	50,056.24	35,213	38,563	11,493	22.24	517
1961	138,435.15	96,351	105,517	32,918	22.80	1,444
1962	213,292.14	146,830	160,799	52,494	23.37	2,246

UGI UTILITIES, INC. - GAS DIVISION

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
1963	458,746.86	312,255	341,961	116,786	23.95	4,876
1964	477,639.13	321,356	351,928	125,711	24.54	5,123
1965	343,939.73	228,651	250,404	93,536	25.14	3,721
1966	702,186.58	461,105	504,972	197,215	25.75	7,659
1967	308,085.85	199,763	218,767	89,319	26.37	3,387
1968	535,920.26	342,989	375,619	160,301	27.00	5,937
1969	450,142.57	284,252	311,294	138,848	27.64	5,023
1970	343,149.39	213,713	234,044	109,105	28.29	3,857
1971	270,260.83	165,940	181,727	88,534	28.95	3,058
1972	161,478.64	97,727	107,024	54,454	29.61	1,839
1973	319,431.77	190,468	208,588	110,844	30.28	3,661
1974	310,460.40	182,302	199,645	110,815	30.96	3,579
1975	112,677.47	65,128	71,324	41,354	31.65	1,307
1976	258,491.93	146,997	160,981	97,510	32.35	3,014
1977	120,003.27	67,121	73,507	46,497	33.05	1,407
1978	351,455.19	193,255	211,640	139,815	33.76	4,141
1979	158,896.69	85,847	94,014	64,883	34.48	1,882
1980	222,378.31	117,978	129,202	93,177	35.21	2,646
1981	233,941.61	121,837	133,428	100,514	35.94	2,797
1982	234,517.17	135,668	148,575	85,943	32.42	2,651
1983	349,600.65	199,202	218,153	131,448	32.84	4,003
1984	137,112.10	76,920	84,238	52,874	33.26	1,590
1985	396,382.37	217,138	237,795	158,587	34.26	4,629
1986	637,263.27	343,230	375,883	261,380	34.69	7,535
1987	127,963.30	67,731	74,175	53,789	35.13	1,531
1988	168,273.51	86,812	95,071	73,203	36.13	2,026
1989	380,282.42	192,499	210,812	169,470	36.58	4,633
1990	83,812.21	41,604	45,562	38,250	37.03	1,033
1991	529,795.62	255,785	280,119	249,677	38.03	6,565
1992	1,290,764.96	610,016	668,049	622,716	38.50	16,174
1993	635,017.59	293,569	321,497	313,520	38.96	8,047
1995	1,448.24	634	694	754	40.45	19
1996	637,176.27	272,074	297,958	339,219	40.93	8,288
1997	674,420.41	278,536	305,034	369,386	41.93	8,810
1998	951,095.53	382,150	418,506	532,590	42.43	12,552
1999	350,952.47	137,047	150,085	200,868	42.92	4,680
2000	3,592,093.27	1,351,705	1,480,298	2,111,795	43.92	48,083
2001	408,326.83	148,876	163,039	245,288	44.43	5,521
2002	1,538,605.40	542,820	594,461	944,145	44.94	21,009
2003	339,426.84	114,862	125,789	213,638	45.94	4,650
2004	4,185,879.43	1,365,434	1,495,333	2,690,546	46.47	57,899

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R2.5						
NET SALVAGE PERCENT.. 0						
2005	6,328,734.00	1,986,590	2,175,583	4,153,151	46.99	88,384
2006	2,575,971.22	776,398	850,260	1,725,711	47.52	36,315
2007	1,037,974.22	297,483	325,784	712,190	48.53	14,675
2008	147,655.08	40,428	44,274	103,381	49.07	2,107
2009	3,178,177.12	828,869	907,723	2,270,454	49.61	45,766
2010	949,659.02	235,041	257,401	692,258	50.17	13,798
2011	2,253,094.57	527,224	577,381	1,675,714	50.73	33,032
2012	502,872.27	110,129	120,606	382,266	51.72	7,391
2013	942,587.49	193,419	211,820	730,768	52.29	13,975
2014	487,497.79	93,210	102,077	385,420	52.86	7,291
2015	2,325,711.81	411,884	451,068	1,874,644	53.44	35,079
2016	9,545,427.00	1,553,996	1,701,834	7,843,593	54.01	145,225
2017	7,591,443.78	1,125,052	1,232,083	6,359,361	54.60	116,472
2018	5,188,769.29	692,182	758,032	4,430,737	55.20	80,267
2019	4,303,334.19	512,957	561,757	3,741,577	55.40	67,537
2020	11,382,314.18	1,183,761	1,296,377	10,085,937	56.00	180,106
2021	3,978,902.32	352,531	386,069	3,592,834	56.61	63,466
2022	7,713,693.41	566,185	620,049	7,093,645	56.85	124,778
2023	1,941,990.55	112,247	122,926	1,819,065	57.10	31,858
2024	5,478,773.74	230,108	251,999	5,226,775	57.02	91,666
2025	3,036,750.77	78,348	85,802	2,950,949	56.64	52,100
2026	5,556,093.19	50,560	55,370	5,500,723	54.45	101,023
	111,152,566.65	23,548,279	25,788,517	85,364,050		1,661,753
	790,186,910.07	213,775,385	219,742,145	570,444,765		11,779,098

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4 1.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1948	627.94	617	1,125-	1,753	0.98	1,753
1949	4,704.08	4,625	8,431-	13,135	0.98	13,135
1950	5,667.32	5,572	10,157-	15,825	0.98	15,825
1951	14,483.39	14,235	25,950-	40,433	0.99	40,433
1952	13,535.70	13,302	24,249-	37,785	0.99	37,785
1953	17,454.78	17,151	31,265-	48,720	0.99	48,720
1954	23,173.93	22,767	41,503-	64,677	0.99	64,677
1955	39,844.71	39,140	71,350-	111,195	0.99	111,195
1956	35,093.55	34,468	62,833-	97,927	0.99	97,927
1957	34,056.11	33,444	60,967-	95,023	0.99	95,023
1958	26,410.18	25,932	47,273-	73,683	0.99	73,683
1959	48,350.77	47,467	86,530-	134,881	0.99	134,881
1960	5,065.55	4,972	9,064-	14,129	0.99	14,129
1962	2,992.48	2,936	5,352-	8,345	0.99	8,345
1968	276.86	271	494-	771	0.99	771
	271,737.35	266,899	486,543-	758,280		758,282
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1952	37,847.80	37,194	39,400-	77,248	0.99	77,248
	37,847.80	37,194	39,400-	77,248		77,248
	309,585.15	304,093	525,943-	835,528		835,530
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						269.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 68-R3						
NET SALVAGE PERCENT.. 0						
1972	19,860.45	13,639	13,258	6,602	21.30	310
1973	48,875.81	33,099	32,175	16,701	21.95	761
1974	11,807.43	7,880	7,660	4,147	22.62	183
1975	42,124.23	27,697	26,924	15,200	23.29	653
1976	440,496.74	285,222	277,262	163,235	23.97	6,810
1977	449,270.82	286,280	278,291	170,980	24.67	6,931
1978	657,608.09	412,162	400,660	256,949	25.38	10,124
1979	505,341.66	311,452	302,760	202,582	26.09	7,765
1980	1,094,620.32	663,055	644,551	450,070	26.81	16,787
1981	1,418,284.28	843,666	820,121	598,163	27.55	21,712
1982	1,931,907.44	1,229,466	1,195,155	736,753	25.43	28,972
1983	2,351,174.65	1,472,776	1,431,674	919,500	25.94	35,447
1984	3,227,930.37	1,975,493	1,920,362	1,307,569	26.94	48,536
1985	3,417,745.60	2,056,799	1,999,399	1,418,347	27.46	51,651
1986	4,293,349.02	2,538,657	2,467,809	1,825,540	27.99	65,221
1987	7,477,814.77	4,341,619	4,220,455	3,257,360	28.53	114,173
1988	10,680,840.23	6,045,356	5,876,645	4,804,195	29.52	162,744
1989	13,024,523.88	7,228,611	7,026,878	5,997,646	30.07	199,456
1990	14,789,270.66	8,042,405	7,817,961	6,971,310	30.62	227,672
1991	8,930,731.60	4,724,357	4,592,512	4,338,220	31.61	137,242
1992	6,991,072.08	3,617,880	3,516,914	3,474,158	32.17	107,994
1993	5,171,795.60	2,615,894	2,542,891	2,628,905	32.73	80,321
1994	9,381,121.37	4,604,254	4,475,760	4,905,361	33.72	145,473
1995	15,059,530.56	7,210,503	7,009,275	8,050,255	34.29	234,770
1996	9,101,738.58	4,246,871	4,128,351	4,973,387	34.86	142,667
1997	13,977,711.93	6,309,539	6,133,455	7,844,257	35.86	218,747
1998	9,860,997.42	4,327,992	4,207,208	5,653,789	36.44	155,153
1999	10,402,403.61	4,433,504	4,309,776	6,092,628	37.02	164,577
2000	10,855,484.25	4,459,433	4,334,981	6,520,503	38.01	171,547
2001	10,954,276.62	4,357,611	4,236,001	6,718,276	38.60	174,049
2002	10,118,552.36	3,867,311	3,759,384	6,359,169	39.60	160,585
2003	14,244,411.42	5,256,188	5,109,501	9,134,911	40.19	227,293
2004	13,293,084.04	4,725,691	4,593,808	8,699,276	40.79	213,270
2005	14,246,072.68	4,839,391	4,704,335	9,541,737	41.79	228,326
2006	14,949,144.05	4,873,421	4,737,416	10,211,728	42.39	240,899
2007	14,106,479.57	4,373,009	4,250,969	9,855,511	43.40	227,086
2008	11,822,652.36	3,499,505	3,401,842	8,420,810	44.00	191,382
2009	11,333,575.23	3,173,401	3,084,839	8,248,736	45.00	183,305
2010	11,838,622.67	3,144,338	3,056,587	8,782,036	45.61	192,546
2011	16,675,268.17	4,187,160	4,070,307	12,604,962	46.23	272,658
2012	22,297,016.13	5,237,569	5,091,401	17,205,615	47.23	364,294

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,839,686.53	6,564,731	6,381,525	23,458,161	47.85	490,244
2014	33,087,927.70	6,743,320	6,555,130	26,532,797	48.85	543,148
2015	31,433,974.81	5,928,448	5,762,999	25,670,975	49.48	518,815
2016	44,177,246.54	7,607,322	7,395,020	36,782,226	50.48	728,649
2017	39,419,690.33	6,181,007	6,008,510	33,411,180	51.10	653,839
2018	51,315,750.57	7,194,468	6,993,688	44,322,063	52.11	850,548
2019	71,569,729.90	8,910,431	8,661,762	62,907,967	52.74	1,192,794
2020	76,692,473.03	8,328,803	8,096,366	68,596,107	53.38	1,285,053
2021	88,166,804.28	8,093,713	7,867,837	80,298,967	54.38	1,476,627
2022	109,137,029.15	8,250,759	8,020,500	101,116,529	55.02	1,837,814
2023	128,999,791.28	7,636,788	7,423,664	121,576,128	55.67	2,183,872
2024	89,354,127.06	3,797,550	3,691,570	85,662,557	56.32	1,520,997
2025	118,751,496.26	3,040,038	2,955,198	115,796,298	56.98	2,032,227
2026	108,305,608.28	942,259	915,963	107,389,645	56.97	1,885,021
	1,351,745,924.47	225,119,793	218,837,245	1,132,908,679		22,439,740
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1973	283,020.86	191,665	202,774	80,247	21.95	3,656
1974	564,223.03	376,534	398,358	165,865	22.62	7,333
1975	1,572,109.13	1,033,662	1,093,573	478,536	23.29	20,547
1976	1,070,978.72	693,459	733,652	337,327	23.97	14,073
1977	1,328,846.01	846,754	895,832	433,014	24.67	17,552
1978	1,698,139.97	1,064,326	1,126,015	572,125	25.38	22,542
1979	1,911,682.74	1,178,208	1,246,497	665,185	26.09	25,496
1980	2,056,710.05	1,245,832	1,318,041	738,669	26.81	27,552
1981	1,497,431.41	890,747	942,375	555,056	27.55	20,147
1982	1,519,911.22	967,272	1,023,335	496,576	25.43	19,527
1983	799,230.21	500,638	529,655	269,575	25.94	10,392
1984	999,992.11	611,995	647,466	352,526	26.94	13,086
1985	1,284,678.49	773,120	817,930	466,748	27.46	16,997
1986	1,957,537.68	1,157,492	1,224,581	732,957	27.99	26,186
1987	3,179,491.39	1,846,013	1,953,009	1,226,483	28.53	42,989
1988	5,771,286.97	3,266,548	3,455,878	2,315,409	29.52	78,435
1989	4,286,078.67	2,378,774	2,516,649	1,769,430	30.07	58,844
1990	4,713,861.40	2,563,398	2,711,974	2,001,888	30.62	65,378
1991	2,201,831.96	1,164,769	1,232,279	969,552	31.61	30,672
1992	2,714,611.76	1,404,812	1,486,235	1,228,376	32.17	38,184

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 68-R3						
NET SALVAGE PERCENT.. 0						
1993	2,613,249.98	1,321,782	1,398,393	1,214,857	32.73	37,118
1994	5,277,716.80	2,590,303	2,740,438	2,537,279	33.72	75,246
1995	5,540,794.59	2,652,932	2,806,697	2,734,098	34.29	79,735
1996	6,503,715.41	3,034,634	3,210,523	3,293,193	34.86	94,469
1997	9,907,185.12	4,472,103	4,731,308	5,175,877	35.86	144,336
1998	7,402,234.79	3,248,841	3,437,145	3,965,090	36.44	108,811
1999	5,194,195.84	2,213,766	2,342,077	2,852,119	37.02	77,043
2000	4,050,724.97	1,664,038	1,760,486	2,290,239	38.01	60,254
2001	7,069,367.72	2,812,194	2,975,190	4,094,178	38.60	106,067
2002	3,162,349.39	1,208,650	1,278,704	1,883,646	39.60	47,567
2003	4,327,461.66	1,596,833	1,689,386	2,638,076	40.19	65,640
2004	8,712,715.61	3,097,370	3,276,895	5,435,821	40.79	133,264
2005	6,582,421.05	2,236,048	2,365,650	4,216,771	41.79	100,904
2006	3,968,962.85	1,293,882	1,368,876	2,600,087	42.39	61,337
2007	5,597,505.92	1,735,227	1,835,801	3,761,704	43.40	86,675
2008	4,647,758.40	1,375,736	1,455,474	3,192,284	44.00	72,552
2009	5,577,064.87	1,561,578	1,652,088	3,924,977	45.00	87,222
2010	4,083,930.03	1,084,692	1,147,561	2,936,369	45.61	64,380
2011	5,576,968.06	1,400,377	1,481,543	4,095,425	46.23	88,588
2012	8,811,558.96	2,069,835	2,189,803	6,621,755	47.23	140,202
2013	5,521,509.88	1,214,732	1,285,138	4,236,372	47.85	88,534
2014	8,067,784.78	1,644,215	1,739,514	6,328,270	48.85	129,545
2015	15,550,488.82	2,932,822	3,102,810	12,447,679	49.48	251,570
2016	18,084,226.86	3,114,104	3,294,599	14,789,628	50.48	292,980
2017	21,011,930.58	3,294,671	3,485,631	17,526,299	51.10	342,980
2018	22,637,156.68	3,173,729	3,357,680	19,279,477	52.11	369,977
2019	28,527,793.86	3,551,710	3,757,569	24,770,225	52.74	469,667
2020	26,723,562.51	2,902,179	3,070,390	23,653,172	53.38	443,109
2021	24,515,370.85	2,250,511	2,380,952	22,134,419	54.38	407,032
2022	32,901,309.32	2,487,339	2,631,506	30,269,803	55.02	550,160
2023	31,584,926.70	1,869,828	1,978,204	29,606,723	55.67	531,825
2024	20,455,893.47	869,375	919,764	19,536,129	56.32	346,877
2025	29,092,465.29	744,767	787,934	28,304,531	56.98	496,745
2026	31,511,025.42	274,146	290,036	31,220,990	56.97	548,025
	472,204,980.82	97,150,967	102,781,877	369,423,104		7,560,024

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 68-R3						
NET SALVAGE PERCENT.. 0						
1967	7,221.91	5,288	5,698	1,524	18.21	84
1968	12,333.14	8,922	9,613	2,720	18.81	145
1969	6,918.19	4,943	5,326	1,592	19.41	82
1970	24,962.23	17,609	18,973	5,989	20.03	299
1971	352,528.89	245,424	264,431	88,098	20.66	4,264
1972	535,952.63	368,071	396,576	139,376	21.30	6,543
1973	420,188.29	284,556	306,594	113,595	21.95	5,175
1974	630,212.77	420,572	453,143	177,069	22.62	7,828
1975	567,879.05	373,380	402,297	165,582	23.29	7,110
1976	349,453.63	226,271	243,795	105,659	23.97	4,408
1977	637,436.76	406,181	437,638	199,799	24.67	8,099
1978	527,944.50	330,894	356,520	171,424	25.38	6,754
1979	488,236.10	300,910	324,214	164,022	26.09	6,287
1980	728,040.76	441,003	475,157	252,884	26.81	9,432
1981	830,534.59	494,044	532,305	298,229	27.55	10,825
1982	751,239.71	478,089	515,115	236,125	25.43	9,285
1983	871,037.70	545,618	587,874	283,164	25.94	10,916
1984	1,393,336.04	852,722	918,761	474,575	26.94	17,616
1985	1,586,178.65	954,562	1,028,488	557,690	27.46	20,309
1986	1,876,279.82	1,109,444	1,195,365	680,914	27.99	24,327
1987	1,435,414.60	833,402	897,945	537,469	28.53	18,839
1988	2,102,339.61	1,189,924	1,282,078	820,261	29.52	27,787
1989	2,167,138.04	1,202,762	1,295,910	871,228	30.07	28,973
1990	2,288,936.05	1,244,723	1,341,121	947,815	30.62	30,954
1991	2,639,572.00	1,396,334	1,504,474	1,135,098	31.61	35,909
1992	2,169,407.58	1,122,668	1,209,613	959,794	32.17	29,835
1993	3,394,622.11	1,717,000	1,849,974	1,544,648	32.73	47,194
1994	3,450,287.59	1,693,401	1,824,547	1,625,740	33.72	48,213
1995	3,816,576.48	1,827,377	1,968,899	1,847,678	34.29	53,884
1996	4,733,484.76	2,208,644	2,379,693	2,353,791	34.86	67,521
1997	4,865,397.29	2,196,240	2,366,329	2,499,069	35.86	69,690
1998	5,675,688.18	2,491,060	2,683,981	2,991,707	36.44	82,100
1999	3,378,928.29	1,440,099	1,551,628	1,827,300	37.02	49,360
2000	4,925,504.77	2,023,397	2,180,100	2,745,405	38.01	72,228
2001	2,501,146.56	994,956	1,072,011	1,429,136	38.60	37,024
2002	4,151,613.37	1,586,747	1,709,633	2,441,980	39.60	61,666
2003	4,393,728.86	1,621,286	1,746,847	2,646,882	40.19	65,859
2004	4,612,905.94	1,639,888	1,766,890	2,846,016	40.79	69,772
2005	4,733,207.26	1,607,871	1,732,393	3,000,814	41.79	71,807
2006	6,342,366.64	2,067,612	2,227,739	4,114,628	42.39	97,066
2007	5,409,358.65	1,676,901	1,806,769	3,602,589	43.40	83,009

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 68-R3						
NET SALVAGE PERCENT.. 0						
2008	4,897,442.88	1,449,643	1,561,911	3,335,532	44.00	75,808
2009	4,324,656.91	1,210,904	1,304,683	3,019,974	45.00	67,111
2010	6,190,176.99	1,644,111	1,771,440	4,418,737	45.61	96,881
2011	7,166,475.44	1,799,502	1,938,865	5,227,610	46.23	113,078
2012	5,182,881.03	1,217,459	1,311,746	3,871,135	47.23	81,963
2013	5,523,335.77	1,215,134	1,309,241	4,214,095	47.85	88,069
2014	7,525,396.70	1,533,676	1,652,452	5,872,945	48.85	120,224
2015	14,015,692.28	2,643,360	2,848,076	11,167,616	49.48	225,700
2016	12,493,487.82	2,151,379	2,317,993	10,175,494	50.48	201,575
2017	12,704,542.61	1,992,072	2,146,349	10,558,194	51.10	206,618
2018	16,648,378.41	2,334,103	2,514,869	14,133,510	52.11	271,225
2019	7,990,239.22	994,785	1,071,827	6,918,413	52.74	131,180
2020	5,480,424.09	595,174	641,267	4,839,157	53.38	90,655
2021	11,447,443.79	1,050,875	1,132,260	10,315,183	54.38	189,687
2022	15,052,970.21	1,138,005	1,226,138	13,826,832	55.02	251,306
2023	18,376,590.80	1,087,894	1,172,146	17,204,444	55.67	309,043
2024	19,038,494.53	809,136	871,800	18,166,695	56.32	322,562
2025	23,386,287.24	598,689	645,055	22,741,233	56.98	399,109
2026	42,766,489.45	372,068	400,883	42,365,606	56.97	743,648
	331,996,946.16	67,488,764	72,715,459	259,281,487		5,293,920
	2,155,947,851.45	389,759,524	394,334,581	1,761,613,270		35,293,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.9 1.64						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1881	1.60	2	2			
1882	14.87	15	15			
1885	1.16	1	1			
1887	32.94	33	33			
1888	146.86	145	130	16	0.74	16
1889	20.15	20	20			
1890	132.43	130	117	16	1.39	12
1891	5.37	5	5			
1893	167.90	162	146	22	2.39	9
1894	0.88	1	1			
1895	49.17	47	42	7	3.07	2
1896	155.25	148	133	22	3.40	6
1897	55.06	52	47	8	3.73	2
1898	188.31	177	159	29	4.05	7
1899	924.53	867	780	145	4.36	33
1901	1,494.38	1,388	1,248	246	4.96	50
1902	709.10	656	590	119	5.26	23
1903	2,320.56	2,137	1,922	399	5.55	72
1904	5,758.46	5,279	4,747	1,011	5.83	173
1905	2,392.42	2,184	1,964	428	6.09	70
1906	3,947.52	3,590	3,228	719	6.34	113
1907	2,579.71	2,337	2,102	478	6.59	73
1908	5,577.37	5,034	4,527	1,051	6.82	154
1909	5,691.56	5,119	4,603	1,088	7.04	155
1910	7,834.70	7,022	6,315	1,520	7.26	209
1911	16,963.77	15,152	13,625	3,338	7.47	447
1912	10,987.03	9,782	8,796	2,191	7.67	286
1913	17,633.99	15,650	14,073	3,561	7.87	452
1914	46,497.48	41,138	36,993	9,504	8.06	1,179
1915	21,591.47	19,043	17,124	4,467	8.25	541
1916	17,568.79	15,449	13,893	3,676	8.43	436
1917	3,484.14	3,055	2,747	737	8.61	86
1918	3,692.59	3,228	2,903	790	8.78	90
1919	4,768.99	4,158	3,739	1,030	8.94	115
1920	2,106.29	1,831	1,647	460	9.10	51
1921	8,512.96	7,382	6,638	1,875	9.26	202

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1922	12,986.58	11,232	10,100	2,886	9.41	307
1923	13,568.21	11,705	10,526	3,042	9.56	318
1924	39,580.44	34,060	30,628	8,952	9.70	923
	260,144.99	229,416	206,310	53,835		6,612
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	998.01	915	718	280	5.83	48
1906	431.74	393	308	123	6.34	19
1911	643.42	575	451	192	7.47	26
1912	2,545.78	2,267	1,778	768	7.67	100
1914	301.67	267	209	92	8.06	11
1915	3,885.64	3,427	2,688	1,198	8.25	145
1916	108.63	96	75	33	8.43	4
1924	15.85	14	11	5	9.70	1
1928	48.26	41	32	16	10.23	2
1939	119.02	99	78	41	11.40	4
1940	28.44	24	19	10	11.49	1
1943	23.83	20	16	8	11.74	1
	9,150.29	8,138	6,383	2,767		362
	269,295.28	237,554	212,693	56,602		6,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 2.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	181,787	300,224	1,021,864	34.50	29,619
	1,322,088.00	181,787	300,224	1,021,864		29,619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 2.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
1916	170.82	171	171			
1919	829.67	830	830			
1920	197.73	198	198			
1921	58.86	59	59			
1923	330.82	331	331			
1924	927.54	928	928			
1926	1,086.72	1,087	1,087			
1927	2,384.53	2,385	2,385			
1928	44.86	45	45			
1929	625.44	625	625			
1930	733.75	734	734			
1931	2,278.68	2,267	2,279			
1935	50.96	49	51			
1936	377.56	362	378			
1937	1,282.64	1,219	1,283			
1940	172.67	160	170	3	3.50	1
1941	65.67	60	64	2	3.88	1
1942	2,186.06	1,992	2,118	68	4.26	16
1943	923.93	835	888	36	4.63	8
1945	644.00	572	608	36	5.39	7
1946	813.45	716	761	52	5.77	9
1947	2,513.31	2,191	2,330	183	6.15	30
1948	1,685.82	1,456	1,548	137	6.53	21
1949	1,251.01	1,071	1,139	112	6.92	16
1950	12,032.67	10,200	10,847	1,186	7.31	162
1951	8,868.51	7,448	7,920	948	7.69	123
1952	17,780.52	14,788	15,726	2,055	8.08	254
1953	15,619.02	12,863	13,679	1,940	8.47	229
1954	57,053.54	46,523	49,474	7,580	8.86	856
1955	21,397.03	17,269	18,364	3,033	9.26	328
1956	91,449.22	73,064	77,698	13,751	9.65	1,425
1957	22,196.64	17,549	18,662	3,535	10.05	352
1958	33,660.42	26,332	28,002	5,658	10.45	541
1959	4,152.76	3,214	3,418	735	10.85	68
1960	30,208.46	23,128	24,595	5,613	11.25	499
1961	34,713.50	26,281	27,948	6,766	11.66	580
1962	38,670.30	28,954	30,791	7,880	12.06	653
1963	23,188.21	17,164	18,253	4,936	12.47	396
1964	17,154.56	12,551	13,347	3,807	12.88	296
1965	12,343.51	8,926	9,492	2,851	13.29	215
1966	22,771.54	16,268	17,300	5,472	13.71	399

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
1967	49,076.69	34,640	36,837	12,239	14.12	867
1968	36,412.50	25,382	26,992	9,421	14.54	648
1969	25,720.75	17,704	18,827	6,894	14.96	461
1970	35,218.34	23,934	25,452	9,766	15.38	635
1971	175,870.30	117,942	125,423	50,447	15.81	3,191
1972	51,538.76	34,102	36,265	15,274	16.24	941
1973	11,487.64	7,498	7,974	3,514	16.67	211
1974	60,252.16	38,787	41,247	19,005	17.10	1,111
1975	44,078.84	27,972	29,746	14,333	17.54	817
1976	68,894.02	43,088	45,821	23,073	17.98	1,283
1977	28,604.40	17,627	18,745	9,859	18.42	535
1978	34,734.25	21,086	22,423	12,311	18.86	653
1979	32,504.21	19,428	20,660	11,844	19.31	613
1980	102,518.46	60,315	64,141	38,378	19.76	1,942
1981	177,189.38	102,586	109,093	68,096	20.21	3,369
1982	168,920.16	120,271	127,900	41,020	18.00	2,279
1983	35,743.47	25,035	26,623	9,121	18.61	490
1984	81,518.14	56,476	60,058	21,460	18.85	1,138
1985	180,036.27	123,289	131,109	48,927	19.10	2,562
1986	195,697.95	132,370	140,766	54,932	19.38	2,834
1987	146,151.33	97,571	103,760	42,391	19.67	2,155
1988	154,221.03	101,539	107,980	46,241	19.98	2,314
1989	333,676.68	216,489	230,221	103,456	20.30	5,096
1990	136,428.26	87,150	92,678	43,750	20.64	2,120
1991	192,989.05	121,274	128,966	64,023	20.99	3,050
1992	281,976.51	174,149	185,195	96,781	21.36	4,531
1993	86,289.43	52,326	55,645	30,644	21.75	1,409
1994	180,707.27	107,485	114,303	66,405	22.14	2,999
1995	395,732.98	231,860	246,567	149,166	22.26	6,701
1996	816,518.94	468,192	497,889	318,630	22.69	14,043
1997	293,791.18	165,522	176,021	117,770	22.86	5,152
1998	502,432.81	276,338	293,866	208,567	23.32	8,944
1999	146,171.49	78,786	83,783	62,388	23.52	2,653
2000	644,848.18	340,093	361,665	283,183	23.75	11,923
2001	421,731.57	216,180	229,892	191,839	24.25	7,911
2002	260,011.02	129,954	138,197	121,814	24.52	4,968
2003	2,197,203.98	1,068,720	1,136,508	1,060,696	24.81	42,753
2004	1,203,037.72	568,435	604,491	598,547	25.12	23,828
2005	889,030.18	409,043	434,988	454,042	25.23	17,996
2006	864,545.78	384,550	408,942	455,604	25.59	17,804
2007	736,711.83	316,049	336,096	400,616	25.95	15,438

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
2008	1,437,147.24	595,554	633,330	803,818	26.14	30,750
2009	544,133.34	217,109	230,880	313,253	26.36	11,884
2010	581,382.02	221,623	235,680	345,702	26.79	12,904
2011	2,473,731.64	900,933	958,079	1,515,653	27.06	56,011
2012	2,425,407.15	844,042	897,579	1,527,828	27.17	56,232
2013	922,519.04	303,878	323,153	599,366	27.48	21,811
2014	1,509,403.30	469,726	499,520	1,009,883	27.66	36,511
2015	5,044,634.54	1,467,989	1,561,103	3,483,532	28.02	124,323
2016	3,446,425.49	933,637	992,857	2,453,568	28.26	86,821
2017	3,138,158.86	787,050	836,972	2,301,187	28.38	81,085
2018	1,743,890.80	398,653	423,939	1,319,951	28.68	46,023
2019	5,021,974.93	1,035,531	1,101,214	3,920,761	28.87	135,807
2020	2,911,123.32	533,609	567,456	2,343,668	28.96	80,928
2021	7,815,836.28	1,242,718	1,321,543	6,494,293	29.10	223,172
2022	8,136,709.31	1,083,810	1,152,555	6,984,154	29.28	238,530
2023	8,173,821.02	869,695	924,859	7,248,962	29.39	246,647
2024	3,286,414.51	256,998	273,299	3,013,115	29.45	102,313
2025	24,920,357.22	1,211,129	1,287,950	23,632,407	29.36	804,918
2026	25,281,010.11	424,721	451,661	24,829,349	29.18	850,903
	121,779,200.94	20,842,507	22,163,910	99,615,291		3,485,426
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1929	61.26	61	61			
1930	110.12	110	110			
1932	197.72	195	198			
1952	2,319.85	1,929	2,017	303	8.08	38
1953	1,156.28	952	995	161	8.47	19
1954	1,179.71	962	1,006	174	8.86	20
1955	8,982.81	7,250	7,579	1,404	9.26	152
1956	487.68	390	408	80	9.65	8
1957	73,052.91	57,757	60,378	12,675	10.05	1,261
1958	56,625.95	44,298	46,308	10,318	10.45	987
1959	12,781.60	9,892	10,341	2,441	10.85	225
1960	32,494.74	24,879	26,008	6,487	11.25	577
1961	23,732.12	17,967	18,782	4,950	11.66	425
1962	27,328.74	20,462	21,391	5,938	12.06	492
1963	57,388.96	42,480	44,408	12,981	12.47	1,041

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
1964	58,259.50	42,627	44,562	13,698	12.88	1,064
1965	114,862.70	83,060	86,830	28,033	13.29	2,109
1966	93,325.91	66,670	69,696	23,630	13.71	1,724
1967	109,768.19	77,478	80,994	28,774	14.12	2,038
1968	157,901.48	110,070	115,065	42,836	14.54	2,946
1969	418,942.57	288,371	301,458	117,484	14.96	7,853
1970	355,903.06	241,865	252,842	103,061	15.38	6,701
1971	176,425.76	118,315	123,685	52,741	15.81	3,336
1972	61,716.27	40,836	42,689	19,027	16.24	1,172
1973	159,633.11	104,194	108,923	50,710	16.67	3,042
1974	60,144.39	38,718	40,475	19,669	17.10	1,150
1975	28,030.15	17,787	18,594	9,436	17.54	538
1976	50,123.81	31,348	32,771	17,353	17.98	965
1977	212,862.60	131,177	137,130	75,732	18.42	4,111
1978	8,178.00	4,965	5,190	2,988	18.86	158
1979	28,320.89	16,928	17,696	10,625	19.31	550
1980	113,379.15	66,704	69,731	43,648	19.76	2,209
1981	455,031.23	263,445	275,401	179,630	20.21	8,888
1982	328,851.34	234,142	244,768	84,083	18.00	4,671
1983	224,429.51	157,190	164,324	60,106	18.61	3,230
1984	56,114.27	38,876	40,640	15,474	18.85	821
1985	104,297.48	71,423	74,664	29,633	19.10	1,551
1986	133,121.71	90,044	94,131	38,991	19.38	2,012
1987	261,870.07	174,824	182,758	79,112	19.67	4,022
1988	119,857.71	78,914	82,495	37,362	19.98	1,870
1989	200,445.03	130,049	135,951	64,494	20.30	3,177
1990	106,315.94	67,915	70,997	35,319	20.64	1,711
1991	79,755.28	50,118	52,393	27,363	20.99	1,304
1992	147,661.44	91,196	95,335	52,327	21.36	2,450
1993	179,190.36	108,661	113,592	65,598	21.75	3,016
1994	425,456.78	253,062	264,547	160,910	22.14	7,268
1995	295,108.29	172,904	180,751	114,357	22.26	5,137
1996	198,403.36	113,764	118,927	79,476	22.69	3,503
1997	425,798.71	239,895	250,782	175,016	22.86	7,656
1998	448,272.57	246,550	257,739	190,533	23.32	8,170
1999	143,353.98	77,268	80,775	62,579	23.52	2,661
2000	130,873.26	69,023	72,156	58,718	23.75	2,472
2001	715,097.34	366,559	383,195	331,903	24.25	13,687
2002	109,367.68	54,662	57,143	52,225	24.52	2,130
2003	118,010.98	57,401	60,006	58,005	24.81	2,338
2004	493,788.31	233,315	243,904	249,885	25.12	9,948

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
2005	288,776.63	132,866	138,896	149,881	25.23	5,941
2006	251,403.82	111,824	116,899	134,505	25.59	5,256
2007	892,458.53	382,865	400,241	492,218	25.95	18,968
2008	796,005.01	329,864	344,834	451,171	26.14	17,260
2009	104,179.94	41,568	43,455	60,725	26.36	2,304
2010	91,142.10	34,743	36,320	54,822	26.79	2,046
2011	1,501,572.93	546,873	571,692	929,881	27.06	34,364
2012	452,838.33	157,588	164,740	288,098	27.17	10,604
2013	22,518.55	7,418	7,755	14,764	27.48	537
2014	3,032,193.52	943,619	986,444	2,045,750	27.66	73,961
2015	1,491,338.00	433,979	453,674	1,037,664	28.02	37,033
2016	1,043,887.06	282,789	295,623	748,264	28.26	26,478
2017	1,885,710.90	472,936	494,399	1,391,311	28.38	49,024
2018	10,742,002.86	2,455,622	2,567,067	8,174,936	28.68	285,040
2019	4,124,802.58	850,534	889,134	3,235,668	28.87	112,077
2020	4,274,809.40	783,573	819,134	3,455,675	28.96	119,326
2021	2,163,328.27	343,969	359,580	1,803,749	29.10	61,985
2022	7,472,682.80	995,361	1,040,534	6,432,149	29.28	219,677
2023	2,232,585.57	237,547	248,328	1,984,258	29.39	67,515
2024	1,850,155.11	144,682	151,248	1,698,907	29.45	57,688
2025	3,703,260.78	179,978	188,146	3,515,115	29.36	119,725
2026	3,964,020.40	66,596	69,618	3,894,402	29.18	133,461
	60,787,823.71	15,088,691	15,773,455	45,014,369		1,610,874
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1911	51.97	52	52			
1912	75.65	76	76			
1923	242.85	243	243			
1927	224.37	224	224			
1928	198.26	198	198			
1929	1,813.26	1,813	1,813			
1930	55.89	56	56			
1931	19.71	20	20			
1932	24.65	24	25			
1933	103.88	102	104			
1935	270.43	261	270			
1936	275.58	264	276			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
1937	443.32	421	443			
1938	1,090.20	1,028	1,090			
1939	455.22	426	455			
1940	440.34	408	440			
1941	100.64	93	101			
1942	245.24	223	245			
1946	105.26	93	105			
1948	487.16	421	476	12	6.53	2
1949	536.21	459	518	18	6.92	3
1950	70.20	60	68	2	7.31	
1951	50.47	42	47	3	7.69	
1952	43.12	36	41	2	8.08	
1953	321.54	265	299	22	8.47	3
1954	318.57	260	294	25	8.86	3
1955	1,084.01	875	988	96	9.26	10
1956	524.32	419	473	51	9.65	5
1957	7,553.19	5,972	6,746	808	10.05	80
1958	7,386.20	5,778	6,526	860	10.45	82
1959	2,918.51	2,259	2,552	367	10.85	34
1960	1,729.47	1,324	1,495	234	11.25	21
1961	4,302.54	3,257	3,679	624	11.66	54
1962	4,344.73	3,253	3,674	670	12.06	56
1963	3,936.42	2,914	3,291	645	12.47	52
1964	7,715.06	5,645	6,376	1,339	12.88	104
1965	7,695.57	5,565	6,286	1,410	13.29	106
1966	26,102.09	18,647	21,062	5,040	13.71	368
1967	16,962.38	11,973	13,524	3,439	14.12	244
1968	8,174.96	5,699	6,437	1,738	14.54	120
1969	12,128.15	8,348	9,429	2,699	14.96	180
1970	12,209.01	8,297	9,372	2,837	15.38	184
1971	8,631.43	5,788	6,538	2,094	15.81	132
1972	19,822.71	13,116	14,815	5,008	16.24	308
1973	17,206.52	11,231	12,686	4,521	16.67	271
1974	16,732.92	10,772	12,167	4,566	17.10	267
1975	42,081.26	26,704	30,163	11,918	17.54	679
1976	7,984.11	4,993	5,640	2,344	17.98	130
1977	24,803.04	15,285	17,265	7,538	18.42	409
1978	9,934.56	6,031	6,812	3,122	18.86	166
1979	40,089.31	23,962	27,066	13,024	19.31	674
1980	28,947.30	17,031	19,237	9,710	19.76	491
1981	37,930.67	21,960	24,804	13,126	20.21	649

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
1982	103,430.47	73,642	83,181	20,250	18.00	1,125
1983	86,287.25	60,436	68,264	18,023	18.61	968
1984	60,406.05	41,849	47,270	13,136	18.85	697
1985	50,235.24	34,401	38,857	11,378	19.10	596
1986	95,202.11	64,395	72,736	22,466	19.38	1,159
1987	85,082.76	56,801	64,158	20,924	19.67	1,064
1988	80,592.38	53,062	59,935	20,657	19.98	1,034
1989	72,717.78	47,179	53,290	19,428	20.30	957
1990	107,797.80	68,861	77,780	30,017	20.64	1,454
1991	75,816.13	47,643	53,814	22,002	20.99	1,048
1992	128,028.52	79,070	89,312	38,717	21.36	1,813
1993	139,322.96	84,485	95,428	43,895	21.75	2,018
1994	101,807.37	60,555	68,399	33,409	22.14	1,509
1995	129,892.12	76,104	85,962	43,931	22.26	1,974
1996	232,965.85	133,583	150,886	82,080	22.69	3,617
1997	175,134.33	98,671	111,452	63,683	22.86	2,786
1998	175,144.11	96,329	108,806	66,338	23.32	2,845
1999	269,561.29	145,294	164,114	105,448	23.52	4,483
2000	173,209.80	91,351	103,183	70,026	23.75	2,948
2001	460,536.32	236,071	266,649	193,888	24.25	7,995
2002	248,273.14	124,087	140,160	108,113	24.52	4,409
2003	298,307.51	145,097	163,891	134,416	24.81	5,418
2004	338,869.98	160,116	180,855	158,015	25.12	6,290
2005	223,832.90	102,986	116,326	107,507	25.23	4,261
2006	413,570.95	183,956	207,783	205,788	25.59	8,042
2007	352,508.25	151,226	170,814	181,694	25.95	7,002
2008	463,500.74	192,075	216,954	246,547	26.14	9,432
2009	209,379.95	83,543	94,364	115,016	26.36	4,363
2010	267,503.71	101,972	115,180	152,324	26.79	5,686
2011	629,932.51	229,421	259,137	370,795	27.06	13,703
2012	436,711.24	151,976	171,661	265,050	27.17	9,755
2013	880,152.79	289,922	327,475	552,678	27.48	20,112
2014	398,871.39	124,129	140,207	258,664	27.66	9,352
2015	3,968,288.78	1,154,772	1,304,347	2,663,942	28.02	95,073
2016	989,585.64	268,079	302,803	686,783	28.26	24,302
2017	519,375.30	130,259	147,131	372,244	28.38	13,116
2018	480,104.91	109,752	123,968	356,137	28.68	12,418
2019	212,649.08	43,848	49,528	163,122	28.87	5,650
2020	1,417,037.90	259,743	293,387	1,123,651	28.96	38,800
2021	5,266,915.13	837,440	945,911	4,321,004	29.10	148,488
2022	2,512,292.85	334,637	377,982	2,134,311	29.28	72,893

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 48-S0						
NET SALVAGE PERCENT.. 0						
2023	3,267,186.99	347,629	392,656	2,874,531	29.39	97,806
2024	4,126,088.87	322,660	364,453	3,761,636	29.45	127,730
2025	4,752,312.88	230,962	260,878	4,491,435	29.36	152,978
2026	5,064,257.70	85,080	96,100	4,968,158	29.18	170,259
	40,927,676.16	8,069,815	9,114,508	31,813,168		1,115,315
	223,494,700.81	44,001,013	47,051,873	176,442,828		6,211,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.4	2.78

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,181	1,331			
1956	21,290.16	18,660	21,131	159	5.56	29
1957	5,372.45	4,676	5,295	77	5.83	13
1958	8,518.07	7,361	8,336	182	6.11	30
1959	4,392.86	3,769	4,268	125	6.39	20
1960	27,087.71	23,073	26,128	960	6.67	144
1961	1,916.00	1,620	1,835	81	6.96	12
1962	1,339.47	1,124	1,273	67	7.25	9
1963	30.71	26	29	1	7.55	
1965	41,595.76	34,053	38,562	3,034	8.16	372
1966	19,579.16	15,890	17,994	1,585	8.48	187
1967	14,375.52	11,564	13,095	1,280	8.80	145
1968	818.29	652	738	80	9.12	9
1969	15,932.36	12,583	14,249	1,683	9.46	178
1970	553.00	433	490	63	9.80	6
1972	36,690.90	28,113	31,835	4,856	10.52	462
1973	38,195.02	28,952	32,785	5,410	10.89	497
1974	19,018.54	14,256	16,144	2,875	11.27	255
1975	25,329.73	18,767	21,252	4,078	11.66	350
1976	12,818.60	9,383	10,625	2,193	12.06	182
1977	148.01	107	121	27	12.47	2
1978	4,242.67	3,027	3,428	815	12.89	63
1979	1,542.38	1,085	1,229	314	13.33	24
1980	4,638.03	3,219	3,645	993	13.77	72
1981	80,176.22	54,823	62,082	18,094	14.23	1,272
1982	141,945.62	109,270	123,738	18,207	13.31	1,368
1983	6,800.47	5,177	5,862	938	13.65	69
1984	199,926.07	150,384	170,296	29,630	14.00	2,116
1985	433,461.53	321,975	364,607	68,855	14.37	4,792
1986	265,735.11	194,784	220,575	45,160	14.75	3,062
1987	791,585.85	572,158	647,916	143,670	15.15	9,483
1988	18,764.80	13,364	15,133	3,631	15.56	233
1989	37,807.02	26,510	30,020	7,787	15.98	487
1990	128,484.87	88,629	100,364	28,121	16.41	1,714
1991	257,739.07	173,845	196,863	60,876	17.13	3,554
1992	198,243.74	131,317	148,704	49,539	17.58	2,818
1993	32,985.36	21,437	24,275	8,710	18.05	483
1994	6,197.62	3,968	4,493	1,704	18.26	93
1995	265,285.40	166,281	188,298	76,988	18.75	4,106
1996	390,043.61	239,097	270,755	119,288	19.25	6,197
1998	8,401.63	4,908	5,558	2,844	20.28	140

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	141,241	159,942	118,310	22.80	5,189
2009	23,277.53	9,451	10,702	12,575	25.60	491
2014	78,923.32	24,466	27,705	51,218	27.82	1,841
2016	168,831.19	45,551	51,582	117,249	28.41	4,127
2017	32,073.62	7,954	9,007	23,066	28.81	801
2019	90,422.23	18,446	20,888	69,534	29.26	2,376
2020	191,930.65	34,682	39,274	152,656	29.47	5,180
2021	1,737,045.60	272,369	308,433	1,428,613	29.59	48,280
2022	16,273,209.43	2,144,809	2,428,798	13,844,411	29.63	467,243
2023	11,709,756.03	1,245,918	1,410,887	10,298,869	29.39	350,421
2024	907,248.89	72,126	81,676	825,573	28.95	28,517
	35,061,310.59	6,538,514	7,404,256	27,657,055		959,514
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,293	13,968	2,812	6.67	422
1962	29,310.05	24,588	24,030	5,280	7.25	728
1963	28,716.91	23,899	23,356	5,361	7.55	710
1964	1,610.71	1,330	1,300	311	7.85	40
1965	15,335.53	12,555	12,270	3,066	8.16	376
1966	114,389.19	92,834	90,726	23,664	8.48	2,791
1967	4,284.76	3,447	3,369	916	8.80	104
1968	126,189.95	100,615	98,330	27,860	9.12	3,055
1969	116,466.84	91,983	89,894	26,573	9.46	2,809
1970	18,752.91	14,669	14,336	4,417	9.80	451
1971	13,464.24	10,427	10,190	3,274	10.15	323
1972	2,349.36	1,800	1,759	590	10.52	56
1974	21,308.55	15,972	15,609	5,699	11.27	506
1975	37,036.13	27,440	26,817	10,219	11.66	876
1977	2,043.72	1,477	1,443	600	12.47	48
1978	2,934.41	2,094	2,046	888	12.89	69
1979	1,353.24	952	930	423	13.33	32
1980	47,010.45	32,625	31,884	15,126	13.77	1,098
1981	702,199.80	480,150	469,245	232,955	14.23	16,371
1982	114,036.20	87,785	85,791	28,245	13.31	2,122
1983	6,538.51	4,977	4,864	1,675	13.65	123
1984	1,848.56	1,390	1,358	490	14.00	35
1985	33,053.50	24,552	23,994	9,059	14.37	630

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R1.5						
NET SALVAGE PERCENT.. 0						
1986	796.80	584	571	226	14.75	15
1987	900.93	651	636	265	15.15	17
1988	228,712.92	162,889	159,190	69,523	15.56	4,468
1989	5,767.35	4,044	3,952	1,815	15.98	114
1990	8,208.45	5,662	5,533	2,675	16.41	163
1991	15,153.04	10,221	9,989	5,164	17.13	301
1992	1,292.66	856	837	456	17.58	26
1993	49,169.36	31,955	31,229	17,940	18.05	994
1994	82,378.57	52,739	51,541	30,837	18.26	1,689
1995	52,734.74	33,054	32,303	20,431	18.75	1,090
1996	44,580.63	27,328	26,707	17,873	19.25	928
1997	532,333.33	318,761	311,522	220,812	19.76	11,175
1998	118,063.23	68,973	67,407	50,657	20.28	2,498
1999	58,548.09	33,326	32,569	25,979	20.81	1,248
2000	69,703.96	38,602	37,725	31,979	21.35	1,498
2001	173,986.69	94,057	91,921	82,066	21.67	3,787
2002	184,888.86	96,937	94,735	90,153	22.23	4,055
2003	175,733.00	89,202	87,176	88,557	22.80	3,884
2004	75,956.41	37,431	36,581	39,376	23.16	1,700
2005	48,587.58	23,089	22,565	26,023	23.75	1,096
2006	162,733.73	74,727	73,030	89,704	24.14	3,716
2007	9,461.70	4,170	4,075	5,386	24.75	218
2008	460,995.77	195,278	190,843	270,153	25.17	10,733
2009	53,996.90	21,923	21,425	32,572	25.60	1,272
2010	265,809.52	103,081	100,740	165,070	26.05	6,337
2011	1,348,202.00	497,352	486,057	862,145	26.52	32,509
2012	500,205.13	174,772	170,803	329,402	27.00	12,200
2013	309,369.28	102,339	100,015	209,355	27.31	7,666
2014	8,711,938.63	2,700,701	2,639,365	6,072,574	27.82	218,281
2015	356,025.70	103,176	100,833	255,193	28.18	9,056
2018	1.37			1	29.09	
2019	2,178,764.95	444,468	434,374	1,744,391	29.26	59,617
2020	350,661.95	63,365	61,926	288,736	29.47	9,798
2021	214,987.16	33,710	32,944	182,043	29.59	6,152
2022	5,163,458.24	680,544	665,088	4,498,370	29.63	151,818
2023	4,629,308.82	492,558	481,371	4,147,937	29.39	141,134
2024	466,548.77	37,091	36,249	430,300	28.95	14,864
	28,566,980.11	7,931,470	7,751,337	20,815,643		759,892

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R1.5						
NET SALVAGE PERCENT.. 0						
1955	266.15	235	240	26	5.30	5
1957	1,419.60	1,236	1,264	156	5.83	27
1959	1,154.96	991	1,013	142	6.39	22
1960	352.50	300	307	46	6.67	7
1961	3,229.10	2,730	2,792	438	6.96	63
1966	2,958.56	2,401	2,455	503	8.48	59
1967	3,788.99	3,048	3,117	672	8.80	76
1968	2,785.64	2,221	2,271	515	9.12	56
1970	2,147.66	1,680	1,718	430	9.80	44
1972	481.68	369	377	104	10.52	10
1973	1,415.71	1,073	1,097	319	10.89	29
1974	1,983.52	1,487	1,521	463	11.27	41
1975	1,411.62	1,046	1,070	342	11.66	29
1977	3,626.30	2,621	2,680	946	12.47	76
1979	10,681.17	7,517	7,686	2,995	13.33	225
1981	703.40	481	492	212	14.23	15
1982	2,492.78	1,919	1,962	531	13.31	40
1988	1,548.80	1,103	1,128	421	15.56	27
1989	1,790.48	1,255	1,283	507	15.98	32
1992	417.27	276	282	135	17.58	8
1995	551.52	346	354	198	18.75	11
2012	1,055.35	369	377	678	27.00	25
2013	422.81	140	143	280	27.31	10
2019	181,294.79	36,984	37,818	143,477	29.26	4,904
2022	164,417.17	21,670	22,158	142,259	29.63	4,801
2023	292,419.13	31,113	31,814	260,605	29.39	8,867
2024	386,828.37	30,753	31,446	355,382	28.95	12,276
	1,071,645.03	155,364	158,866	912,779		31,785
	64,699,935.73	14,625,348	15,314,459	49,385,477		1,751,191

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1952	3,018.61	2,857	2,713	306	2.41	127
1953	4,094.10	3,849	3,655	439	2.69	163
1954	7,653.08	7,146	6,786	867	2.98	291
1955	18,497.51	17,153	16,289	2,209	3.27	676
1956	37,261.06	34,313	32,584	4,677	3.56	1,314
1957	48,744.18	44,574	42,328	6,416	3.85	1,666
1958	69,482.37	63,090	59,912	9,571	4.14	2,312
1959	131,918.29	118,932	112,940	18,978	4.43	4,284
1960	187,030.46	167,413	158,979	28,052	4.72	5,943
1961	209,187.99	185,899	176,533	32,655	5.01	6,518
1962	201,469.10	177,740	168,785	32,684	5.30	6,167
1963	236,420.31	207,000	196,571	39,849	5.60	7,116
1964	234,288.71	203,571	193,315	40,974	5.90	6,945
1965	297,194.74	256,247	243,337	53,857	6.20	8,687
1966	421,097.31	360,177	342,031	79,066	6.51	12,145
1967	393,796.86	334,113	317,280	76,516	6.82	11,219
1968	466,585.38	392,552	372,775	93,810	7.14	13,139
1969	496,862.37	414,383	393,506	103,356	7.47	13,836
1970	497,692.09	411,313	390,591	107,101	7.81	13,713
1971	560,646.60	459,108	435,978	124,668	8.15	15,297
1972	792,434.61	642,752	610,370	182,064	8.50	21,419
1973	1,000,505.25	803,296	762,826	237,679	8.87	26,796
1974	1,037,752.92	824,671	783,124	254,629	9.24	27,557
1975	698,194.98	548,781	521,133	177,062	9.63	18,387
1976	772,928.31	600,650	570,389	202,539	10.03	20,193
1977	1,500,692.77	1,152,532	1,094,468	406,225	10.44	38,910
1978	1,401,146.51	1,063,008	1,009,454	391,693	10.86	36,067
1979	2,595,100.98	1,943,445	1,845,534	749,567	11.30	66,333
1980	4,360,409.34	3,221,863	3,059,546	1,300,864	11.75	110,712
1981	4,443,723.65	3,238,008	3,074,877	1,368,846	12.21	112,109
1982	3,925,844.99	3,109,662	2,952,997	972,847	11.68	83,292
1983	2,919,021.17	2,285,594	2,170,446	748,575	12.06	62,071
1984	3,081,073.43	2,383,210	2,263,144	817,929	12.45	65,697
1985	3,582,945.74	2,735,937	2,598,101	984,845	12.85	76,642
1986	3,867,088.49	2,913,078	2,766,317	1,100,771	13.26	83,014
1987	4,581,587.44	3,402,287	3,230,880	1,350,707	13.69	98,664
1988	5,900,912.60	4,316,518	4,099,052	1,801,860	14.13	127,520
1989	8,410,342.28	6,055,446	5,750,373	2,659,969	14.58	182,440
1990	9,347,924.15	6,619,265	6,285,787	3,062,137	15.05	203,464
1991	8,499,910.89	5,914,238	5,616,279	2,883,632	15.52	185,801
1992	8,485,812.13	5,796,658	5,504,623	2,981,189	16.01	186,208

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1993	5,774,159.23	3,868,687	3,673,783	2,100,376	16.50	127,296
1994	11,497,916.49	7,548,382	7,168,095	4,329,821	17.00	254,695
1995	12,211,299.17	7,846,981	7,451,651	4,759,648	17.52	271,669
1996	10,168,909.08	6,389,126	6,067,242	4,101,667	18.04	227,365
1997	11,366,077.22	6,974,225	6,622,864	4,743,213	18.58	255,286
1998	9,098,472.84	5,445,436	5,171,095	3,927,377	19.12	205,407
1999	9,299,301.66	5,421,493	5,148,359	4,150,943	19.67	211,029
2000	9,743,554.78	5,525,570	5,247,192	4,496,363	20.23	222,262
2001	9,629,698.14	5,304,038	5,036,821	4,592,877	20.80	220,811
2002	10,139,057.78	5,415,271	5,142,450	4,996,608	21.37	233,814
2003	8,137,885.84	4,207,287	3,995,324	4,142,562	21.95	188,727
2004	10,962,379.87	5,475,709	5,199,843	5,762,537	22.55	255,545
2005	9,245,395.45	4,472,922	4,247,577	4,997,819	22.94	217,865
2006	10,047,127.74	4,675,933	4,440,360	5,606,768	23.55	238,079
2007	9,995,643.50	4,464,054	4,239,155	5,756,488	24.17	238,167
2008	13,146,551.23	5,642,500	5,358,231	7,788,320	24.60	316,598
2009	13,388,364.66	5,482,535	5,206,325	8,182,039	25.24	324,170
2010	13,824,483.41	5,383,254	5,112,046	8,712,437	25.87	336,778
2011	21,241,688.81	7,867,922	7,471,537	13,770,152	26.34	522,785
2012	31,215,704.49	10,906,767	10,357,285	20,858,419	27.00	772,534
2013	40,530,576.57	13,350,772	12,678,161	27,852,415	27.48	1,013,552
2014	39,448,513.43	12,181,701	11,567,988	27,880,525	27.98	996,445
2015	41,189,579.10	11,842,004	11,245,405	29,944,174	28.50	1,050,673
2016	44,939,426.88	11,935,912	11,334,582	33,604,845	29.03	1,157,590
2017	42,600,683.58	10,360,486	9,838,526	32,762,158	29.56	1,108,327
2018	48,653,785.92	10,752,487	10,210,778	38,443,008	29.96	1,283,144
2019	64,680,503.14	12,754,995	12,112,399	52,568,104	30.52	1,722,415
2020	58,999,095.42	10,242,243	9,726,240	49,272,856	30.95	1,592,015
2021	74,715,840.27	11,177,490	10,614,369	64,101,471	31.26	2,050,591
2022	94,867,021.00	11,820,431	11,224,919	83,642,102	31.60	2,646,902
2023	98,301,314.69	9,731,830	9,241,541	89,059,773	31.84	2,797,103
2024	55,468,139.56	4,049,174	3,845,177	51,622,963	31.75	1,625,920
2025	88,104,520.00	4,017,566	3,815,161	84,289,359	31.39	2,685,230
2026	93,676,459.17	1,555,029	1,476,687	92,199,772	29.62	3,112,754
	1,212,037,423.87	317,522,541	301,525,783	910,511,641		32,448,397

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1931	2,025.43	2,025	2,025			
1932	3,438.21	3,438	3,438			
1933	2,744.58	2,745	2,745			
1934	4,188.04	4,188	4,188			
1935	3,562.89	3,563	3,563			
1936	5,387.47	5,387	5,387			
1937	6,147.93	6,148	6,148			
1938	5,013.98	5,014	5,014			
1939	8,316.37	8,316	8,316			
1940	7,708.61	7,709	7,709			
1941	7,153.81	7,154	7,154			
1942	4,418.29	4,418	4,418			
1943	3,186.88	3,180	3,187			
1944	5,216.66	5,184	5,217			
1945	8,638.89	8,535	8,639			
1946	14,730.71	14,472	14,731			
1947	15,878.88	15,508	15,815	64	1.05	61
1948	19,407.69	18,843	19,216	192	1.31	147
1949	17,501.19	16,887	17,221	280	1.58	177
1950	25,066.96	24,031	24,506	561	1.86	302
1951	19,081.23	18,178	18,537	544	2.13	255
1952	1,445,073.69	1,367,676	1,394,722	50,352	2.41	20,893
1953	15,153.96	14,248	14,530	624	2.69	232
1954	21,740.75	20,301	20,702	1,038	2.98	348
1955	36,878.68	34,199	34,875	2,003	3.27	613
1956	42,881.31	39,489	40,270	2,611	3.56	733
1957	59,814.76	54,697	55,779	4,036	3.85	1,048
1958	88,145.41	80,036	81,619	6,527	4.14	1,577
1959	140,834.97	126,971	129,482	11,353	4.43	2,563
1960	123,778.00	110,795	112,986	10,792	4.72	2,286
1961	150,627.54	133,858	136,505	14,123	5.01	2,819
1962	273,657.45	241,426	246,200	27,457	5.30	5,181
1963	346,215.29	303,132	309,126	37,089	5.60	6,623
1964	469,325.94	407,793	415,857	53,469	5.90	9,063
1965	561,719.46	484,326	493,904	67,816	6.20	10,938
1966	624,772.54	534,387	544,954	79,818	6.51	12,261
1967	733,531.84	622,358	634,665	98,867	6.82	14,497
1968	951,478.25	800,507	816,337	135,141	7.14	18,927
1969	1,007,896.08	840,585	857,208	150,689	7.47	20,173
1970	1,165,198.46	962,967	982,010	183,189	7.81	23,456
1971	396,528.45	324,713	331,134	65,394	8.15	8,024

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1972	744,117.04	603,561	615,496	128,621	8.50	15,132
1973	1,234,662.84	991,298	1,010,901	223,762	8.87	25,227
1974	1,271,868.90	1,010,716	1,030,703	241,166	9.24	26,100
1975	1,088,178.73	855,308	872,222	215,957	9.63	22,425
1976	1,319,999.54	1,025,785	1,046,070	273,930	10.03	27,311
1977	1,684,168.85	1,293,442	1,319,020	365,149	10.44	34,976
1978	1,283,617.48	973,842	993,100	290,518	10.86	26,751
1979	1,622,309.12	1,214,931	1,238,956	383,353	11.30	33,925
1980	2,034,068.68	1,502,953	1,532,674	501,395	11.75	42,672
1981	1,728,504.72	1,259,510	1,284,417	444,088	12.21	36,371
1982	1,435,567.76	1,137,113	1,159,599	275,968	11.68	23,627
1983	1,084,113.18	848,861	865,647	218,466	12.06	18,115
1984	1,610,156.08	1,245,456	1,270,085	340,071	12.45	27,315
1985	1,974,836.98	1,507,986	1,537,806	437,031	12.85	34,010
1986	2,506,785.94	1,888,362	1,925,704	581,082	13.26	43,822
1987	3,329,924.33	2,472,802	2,521,702	808,223	13.69	59,037
1988	4,465,435.43	3,266,466	3,331,060	1,134,375	14.13	80,281
1989	4,181,640.06	3,010,781	3,070,319	1,111,321	14.58	76,222
1990	4,654,540.94	3,295,880	3,361,056	1,293,485	15.05	85,946
1991	3,390,185.62	2,358,891	2,405,538	984,648	15.52	63,444
1992	4,173,617.91	2,850,998	2,907,376	1,266,242	16.01	79,091
1993	4,388,022.93	2,939,975	2,998,113	1,389,910	16.50	84,237
1994	4,544,828.22	2,983,680	3,042,682	1,502,146	17.00	88,362
1995	5,164,507.22	3,318,712	3,384,339	1,780,168	17.52	101,608
1996	5,143,120.02	3,231,422	3,295,323	1,847,797	18.04	102,428
1997	6,107,470.65	3,747,544	3,821,651	2,285,819	18.58	123,026
1998	5,546,184.89	3,319,392	3,385,033	2,161,152	19.12	113,031
1999	4,031,587.13	2,350,415	2,396,894	1,634,693	19.67	83,106
2000	3,276,146.55	1,857,903	1,894,643	1,381,504	20.23	68,290
2001	5,886,252.93	3,242,148	3,306,261	2,579,992	20.80	124,038
2002	4,925,271.80	2,630,588	2,682,608	2,242,664	21.37	104,945
2003	5,381,388.24	2,782,178	2,837,195	2,544,193	21.95	115,909
2004	11,361,970.09	5,675,304	5,787,533	5,574,437	22.55	247,203
2005	7,369,587.67	3,565,407	3,635,913	3,733,675	22.94	162,758
2006	4,339,602.51	2,019,651	2,059,589	2,280,013	23.55	96,816
2007	5,942,116.27	2,653,749	2,706,227	3,235,890	24.17	133,880
2008	6,359,899.69	2,729,669	2,783,648	3,576,252	24.60	145,376
2009	6,423,411.26	2,630,387	2,682,403	3,741,008	25.24	148,217
2010	4,235,104.27	1,649,150	1,681,762	2,553,342	25.87	98,699
2011	7,404,225.03	2,742,525	2,796,758	4,607,467	26.34	174,923
2012	9,247,551.47	3,231,094	3,294,989	5,952,563	27.00	220,465

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2013	9,126,431.78	3,006,247	3,065,695	6,060,736	27.48	220,551
2014	9,826,149.94	3,034,315	3,094,318	6,731,832	27.98	240,594
2015	14,034,537.63	4,034,930	4,114,721	9,919,817	28.50	348,064
2016	15,545,600.86	4,128,912	4,210,561	11,335,040	29.03	390,460
2017	17,089,119.60	4,156,074	4,238,260	12,850,859	29.56	434,738
2018	19,344,437.44	4,275,121	4,359,661	14,984,776	29.96	500,159
2019	23,479,848.11	4,630,226	4,721,788	18,758,060	30.52	614,615
2020	18,147,784.42	3,150,455	3,212,755	14,935,029	30.95	482,553
2021	32,227,063.79	4,821,169	4,916,507	27,310,556	31.26	873,658
2022	29,175,630.43	3,635,284	3,707,172	25,468,459	31.60	805,964
2023	25,325,371.57	2,507,212	2,556,792	22,768,580	31.84	715,094
2024	14,549,373.89	1,062,104	1,083,107	13,466,267	31.75	424,134
2025	29,477,354.27	1,344,167	1,370,748	28,106,606	31.39	895,400
2026	21,988,814.51	365,014	372,232	21,616,582	29.62	729,797
	452,078,134.74	145,756,452	148,637,372	303,440,763		11,258,095
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1958	139.50	127	129	11	4.14	3
1959	270.25	244	247	23	4.43	5
1960	65.39	59	60	6	4.72	1
1961	8,256.01	7,337	7,439	817	5.01	163
1962	3,867.46	3,412	3,459	408	5.30	77
1963	8,676.25	7,597	7,702	974	5.60	174
1964	10,322.81	8,969	9,093	1,230	5.90	208
1965	9,634.66	8,307	8,422	1,213	6.20	196
1966	9,255.09	7,916	8,026	1,229	6.51	189
1967	18,438.91	15,644	15,861	2,578	6.82	378
1968	21,738.83	18,290	18,543	3,196	7.14	448
1969	19,660.37	16,397	16,624	3,036	7.47	406
1970	22,251.21	18,389	18,644	3,608	7.81	462
1971	38,593.77	31,604	32,042	6,552	8.15	804
1972	55,232.46	44,800	45,420	9,812	8.50	1,154
1973	33,289.99	26,728	27,098	6,192	8.87	698
1974	77,164.80	61,321	62,170	14,994	9.24	1,623
1975	114,817.44	90,247	91,497	23,321	9.63	2,422
1976	78,608.33	61,087	61,933	16,675	10.03	1,663
1977	42,293.48	32,481	32,931	9,363	10.44	897

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1978	54,386.91	41,262	41,833	12,553	10.86	1,156
1979	49,744.76	37,253	37,769	11,976	11.30	1,060
1980	122,209.59	90,299	91,550	30,660	11.75	2,609
1981	291,692.04	212,547	215,491	76,201	12.21	6,241
1982	286,618.44	227,030	230,174	56,444	11.68	4,833
1983	250,403.61	196,066	198,782	51,622	12.06	4,280
1984	351,892.75	272,189	275,959	75,934	12.45	6,099
1985	460,335.00	351,512	356,381	103,954	12.85	8,090
1986	524,560.75	395,152	400,625	123,936	13.26	9,347
1987	678,381.93	503,766	510,743	167,639	13.69	12,245
1988	659,692.44	482,565	489,249	170,444	14.13	12,063
1989	1,123,552.18	808,958	820,162	303,390	14.58	20,809
1990	1,181,995.70	836,971	848,563	333,432	15.05	22,155
1991	1,037,886.07	722,161	732,163	305,723	15.52	19,699
1992	1,614,745.21	1,103,032	1,118,309	496,436	16.01	31,008
1993	1,174,094.22	786,643	797,538	376,556	16.50	22,822
1994	2,087,744.92	1,370,605	1,389,588	698,157	17.00	41,068
1995	2,395,143.21	1,539,119	1,560,436	834,707	17.52	47,643
1996	2,311,914.78	1,452,576	1,472,694	839,220	18.04	46,520
1997	2,384,922.51	1,463,388	1,483,656	901,266	18.58	48,507
1998	2,689,373.35	1,609,590	1,631,883	1,057,490	19.12	55,308
1999	2,419,048.51	1,410,305	1,429,838	989,211	19.67	50,290
2000	2,174,121.19	1,232,944	1,250,021	924,101	20.23	45,680
2001	2,192,482.81	1,207,620	1,224,346	968,137	20.80	46,545
2002	3,388,838.25	1,809,979	1,835,048	1,553,791	21.37	72,709
2003	1,653,436.11	854,826	866,665	786,771	21.95	35,844
2004	2,518,952.09	1,258,217	1,275,644	1,243,309	22.55	55,136
2005	2,646,519.87	1,280,386	1,298,120	1,348,400	22.94	58,779
2006	1,804,887.81	839,995	851,629	953,259	23.55	40,478
2007	1,368,746.42	611,282	619,748	748,998	24.17	30,989
2008	3,979,383.12	1,707,951	1,731,606	2,247,777	24.60	91,373
2009	1,985,803.39	813,186	824,449	1,161,355	25.24	46,012
2010	3,037,345.88	1,182,742	1,199,123	1,838,223	25.87	71,056
2011	3,281,304.86	1,215,395	1,232,228	2,049,076	26.34	77,793
2012	5,901,442.66	2,061,964	2,090,523	3,810,920	27.00	141,145
2013	5,336,075.68	1,757,703	1,782,048	3,554,028	27.48	129,331
2014	6,949,480.74	2,146,000	2,175,722	4,773,758	27.98	170,613
2015	6,747,429.57	1,939,886	1,966,754	4,780,676	28.50	167,743
2016	6,453,107.98	1,713,945	1,737,683	4,715,425	29.03	162,433
2017	5,172,755.59	1,258,014	1,275,438	3,897,318	29.56	131,844
2018	5,323,474.07	1,176,488	1,192,783	4,130,691	29.96	137,874

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2019	5,580,807.77	1,100,535	1,115,778	4,465,030	30.52	146,298
2020	5,571,341.01	967,185	980,581	4,590,760	30.95	148,328
2021	676,854.30	101,257	102,659	574,195	31.26	18,368
2022	14,697,056.24	1,831,253	1,856,616	12,840,440	31.60	406,343
2023	6,598,984.47	653,299	662,347	5,936,637	31.84	186,452
2024	11,916,179.70	869,881	881,929	11,034,251	31.75	347,535
2025	16,534,203.44	753,960	764,402	15,769,801	31.39	502,383
2026	16,237,734.32	269,546	273,279	15,964,455	29.62	538,976
	174,451,665.23	48,989,384	49,667,896	124,783,769		4,493,883
	1,838,567,223.84	512,268,377	499,831,051	1,338,736,173		48,200,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.8	2.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 36-R2						
NET SALVAGE PERCENT.. 0						
1967	1,198.83	1,134	1,127	72	1.96	37
1968	10,791.71	10,120	10,054	738	2.24	329
1969	16,219.35	15,079	14,980	1,239	2.53	490
1970	18,765.39	17,295	17,182	1,584	2.82	562
1971	10,085.89	9,215	9,155	931	3.11	299
1972	13,445.74	12,176	12,096	1,349	3.40	397
1973	27,522.63	24,702	24,540	2,982	3.69	808
1974	32,287.92	28,718	28,530	3,758	3.98	944
1975	27,078.20	23,866	23,710	3,368	4.27	789
1976	19,411.82	16,948	16,837	2,575	4.57	563
1977	24,803.70	21,448	21,308	3,496	4.87	718
1978	69,165.62	59,213	58,825	10,340	5.18	1,996
1979	77,704.83	65,855	65,424	12,281	5.49	2,237
1980	363,813.73	305,098	303,100	60,714	5.81	10,450
1981	214,069.28	177,558	176,395	37,674	6.14	6,136
1982	136,617.43	120,374	119,586	17,032	6.01	2,834
1983	16,601.26	14,443	14,348	2,253	6.50	347
1984	75,494.04	65,136	64,709	10,785	6.76	1,595
1985	254,013.81	217,156	215,734	38,280	7.04	5,438
1986	171,424.40	145,094	144,144	27,281	7.35	3,712
1987	278,298.84	233,047	231,521	46,778	7.67	6,099
1988	247,227.74	204,655	203,315	43,913	8.01	5,482
1989	359,981.35	294,285	292,358	67,623	8.37	8,079
1990	669,680.75	537,754	534,233	135,448	8.95	15,134
1991	714,193.51	565,356	561,654	152,540	9.35	16,314
1992	688,894.98	537,131	533,614	155,281	9.75	15,926
1993	580,299.84	445,206	442,291	138,009	10.17	13,570
1994	813,016.58	613,015	609,001	204,016	10.60	19,247
1995	823,797.43	609,775	605,782	218,015	11.06	19,712
1996	583,351.34	423,455	420,682	162,669	11.52	14,121
1997	821,255.77	583,913	580,089	241,166	11.99	20,114
1998	693,189.79	482,044	478,887	214,302	12.48	17,172
1999	847,109.64	575,357	571,589	275,520	12.99	21,210
2000	764,108.85	508,285	504,957	259,152	13.34	19,427
2001	1,095,751.30	709,718	705,070	390,681	13.87	28,167
2002	764,274.16	481,187	478,036	286,238	14.41	19,864
2003	864,411.64	528,156	524,697	339,714	14.96	22,708
2004	801,493.65	474,324	471,218	330,276	15.52	21,281
2005	943,180.51	539,405	535,873	407,308	16.09	25,314
2006	987,049.34	546,332	542,754	444,295	16.54	26,862
2007	706,351.60	376,062	373,599	332,752	17.13	19,425

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 36-R2						
NET SALVAGE PERCENT.. 0						
2008	2,592,101.86	1,323,527	1,314,860	1,277,242	17.73	72,038
2009	1,378,592.02	675,510	671,086	707,506	18.21	38,853
2010	1,640,889.50	766,295	761,277	879,613	18.83	46,713
2011	2,923,870.08	1,300,537	1,292,021	1,631,850	19.34	84,377
2012	2,460,458.34	1,038,313	1,031,514	1,428,945	19.86	71,951
2013	3,102,198.84	1,231,263	1,223,200	1,878,999	20.51	91,614
2014	3,183,285.57	1,185,774	1,178,009	2,005,276	21.06	95,217
2015	2,673,335.65	928,449	922,369	1,750,967	21.61	81,026
2016	3,315,227.28	1,065,183	1,058,208	2,257,020	22.18	101,759
2017	4,127,373.32	1,219,226	1,211,242	2,916,131	22.66	128,691
2018	7,247,127.90	1,946,579	1,933,832	5,313,296	23.15	229,516
2019	4,514,798.13	1,087,163	1,080,044	3,434,754	23.65	145,233
2020	4,008,139.46	849,325	843,763	3,164,376	24.17	130,922
2021	4,657,995.64	850,550	844,980	3,813,015	24.62	154,875
2022	6,655,255.89	1,015,592	1,008,941	5,646,314	25.00	225,853
2023	5,320,524.23	645,912	641,682	4,678,842	25.32	184,788
2024	5,641,488.65	504,913	501,607	5,139,882	25.43	202,119
2025	9,545,403.46	534,543	531,043	9,014,361	25.31	356,158
2026	9,407,739.25	191,918	190,661	9,217,078	23.95	384,847
	101,023,239.26	29,979,662	29,783,343	71,239,896		3,242,459
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1953	95.20	95	95			
1954	332.76	333	333			
1955	1,764.66	1,765	1,765			
1956	3,575.52	3,576	3,576			
1957	1,484.16	1,484	1,484			
1958	6,568.35	6,568	6,568			
1959	5,540.97	5,541	5,541			
1960	9,171.02	9,148	9,171			
1961	27,561.65	27,286	27,562			
1962	51,203.65	50,336	51,204			
1963	61,325.64	59,861	61,326			
1964	116,318.18	112,667	116,318			
1965	218,272.13	209,784	218,272			
1966	321,505.44	306,501	321,505			
1967	253,041.12	239,266	253,041			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 36-R2						
NET SALVAGE PERCENT.. 0						
1968	298,967.08	280,365	298,967			
1969	448,718.87	417,183	448,719			
1970	389,011.49	358,540	389,011			
1971	252,222.69	230,433	251,490	733	3.11	236
1972	253,681.04	229,723	250,715	2,966	3.40	872
1973	111,724.43	100,273	109,436	2,289	3.69	620
1974	34,401.80	30,598	33,394	1,008	3.98	253
1975	58,806.23	51,831	56,567	2,239	4.27	524
1976	24,656.02	21,526	23,493	1,163	4.57	254
1977	41,190.60	35,618	38,873	2,318	4.87	476
1978	36,608.69	31,341	34,205	2,404	5.18	464
1979	112,671.27	95,489	104,215	8,457	5.49	1,540
1980	851,441.67	714,027	779,273	72,168	5.81	12,421
1981	1,224,105.93	1,015,322	1,108,100	116,006	6.14	18,893
1982	101,511.43	89,442	97,615	3,896	6.01	648
1983	46,837.72	40,749	44,473	2,365	6.50	364
1984	262,818.81	226,760	247,481	15,338	6.76	2,269
1985	474,473.52	405,627	442,692	31,781	7.04	4,514
1986	570,494.89	482,867	526,990	43,504	7.35	5,919
1987	514,229.68	430,616	469,965	44,265	7.67	5,771
1988	621,923.43	514,828	561,872	60,051	8.01	7,497
1989	584,709.03	478,000	521,679	63,030	8.37	7,530
1990	587,301.36	471,603	514,697	72,604	8.95	8,112
1991	698,808.52	553,177	603,725	95,083	9.35	10,169
1992	1,064,806.21	830,229	906,094	158,712	9.75	16,278
1993	1,255,439.16	963,173	1,051,186	204,253	10.17	20,084
1994	2,254,844.22	1,700,153	1,855,510	399,334	10.60	37,673
1995	372,912.99	276,030	301,253	71,660	11.06	6,479
1996	1,132,338.51	821,965	897,075	235,264	11.52	20,422
1997	1,071,575.43	761,890	831,510	240,065	11.99	20,022
1998	1,470,327.27	1,022,466	1,115,897	354,430	12.48	28,400
1999	742,918.36	504,590	550,698	192,220	12.99	14,798
2000	793,759.90	528,009	576,257	217,502	13.34	16,304
2001	974,807.76	631,383	689,078	285,730	13.87	20,601
2002	915,373.53	576,319	628,982	286,392	14.41	19,875
2003	579,520.47	354,087	386,443	193,078	14.96	12,906
2004	1,730,632.25	1,024,188	1,117,776	612,856	15.52	39,488
2005	1,213,314.31	693,894	757,301	456,014	16.09	28,341
2006	1,269,511.98	702,675	766,884	502,628	16.54	30,389
2007	1,825,781.27	972,046	1,060,870	764,912	17.13	44,653
2008	1,399,270.73	714,468	779,755	619,516	17.73	34,942

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 36-R2						
NET SALVAGE PERCENT.. 0						
2009	1,465,313.11	718,003	783,613	681,700	18.21	37,435
2010	989,389.48	462,045	504,266	485,124	18.83	25,763
2011	1,887,801.78	839,694	916,424	971,378	19.34	50,226
2012	1,401,962.11	591,628	645,690	756,272	19.86	38,080
2013	1,291,869.59	512,743	559,597	732,273	20.51	35,703
2014	1,608,151.47	599,036	653,775	954,377	21.06	45,317
2015	1,648,252.72	572,438	624,746	1,023,506	21.61	47,363
2016	1,317,852.40	423,426	462,118	855,735	22.18	38,581
2017	2,702,949.20	798,451	871,412	1,831,537	22.66	80,827
2018	4,281,384.54	1,149,980	1,255,063	3,026,322	23.15	130,727
2019	2,079,718.74	500,796	546,558	1,533,161	23.65	64,827
2020	2,746,096.54	581,898	635,071	2,111,026	24.17	87,341
2021	2,091,210.07	381,855	416,748	1,674,462	24.62	68,012
2022	6,664,353.82	1,016,980	1,109,910	5,554,444	25.00	222,178
2023	7,258,705.23	881,207	961,730	6,296,975	25.32	248,696
2024	3,938,966.68	352,538	384,752	3,554,214	25.43	139,765
2025	5,385,092.04	301,565	329,121	5,055,971	25.31	199,762
2026	3,321,187.68	67,752	73,943	3,247,245	23.95	135,584
	81,826,468.20	32,169,749	35,042,512	46,783,956		2,197,188
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1967	13,036.42	12,327	11,362	1,675	1.96	855
1968	18,624.30	17,465	16,097	2,527	2.24	1,128
1969	34,029.12	31,638	29,160	4,869	2.53	1,925
1970	24,171.93	22,279	20,534	3,638	2.82	1,290
1971	22,539.56	20,592	18,979	3,560	3.11	1,145
1972	56,057.30	50,763	46,788	9,270	3.40	2,726
1973	78,291.94	70,267	64,764	13,528	3.69	3,666
1974	43,294.69	38,508	35,492	7,802	3.98	1,960
1975	46,723.89	41,182	37,957	8,767	4.27	2,053
1976	32,036.60	27,970	25,780	6,257	4.57	1,369
1977	17,535.60	15,163	13,976	3,560	4.87	731
1978	8,664.07	7,417	6,836	1,828	5.18	353
1979	19,085.72	16,175	14,908	4,177	5.49	761
1980	75,308.12	63,154	58,208	17,100	5.81	2,943
1981	32,719.45	27,139	25,014	7,706	6.14	1,255
1982	69,145.74	60,924	56,153	12,993	6.01	2,162

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 36-R2						
NET SALVAGE PERCENT.. 0						
1983	62,494.39	54,370	50,112	12,382	6.50	1,905
1984	47,499.99	40,983	37,774	9,726	6.76	1,439
1985	62,562.15	53,484	49,296	13,267	7.04	1,885
1986	83,395.89	70,586	65,058	18,338	7.35	2,495
1987	65,115.91	54,528	50,258	14,858	7.67	1,937
1988	10,341.73	8,561	7,891	2,451	8.01	306
1989	27,321.82	22,336	20,587	6,735	8.37	805
1990	151,792.89	121,890	112,344	39,448	8.95	4,408
1991	169,693.46	134,329	123,809	45,884	9.35	4,907
1992	150,562.33	117,393	108,200	42,363	9.75	4,345
1993	83,082.23	63,741	58,749	24,333	10.17	2,393
1994	58,141.81	43,839	40,406	17,736	10.60	1,673
1996	23,210.24	16,848	15,529	7,682	11.52	667
1997	15,805.63	11,238	10,358	5,448	11.99	454
2001	4,078.42	2,642	2,435	1,643	13.87	118
2002	3,586.24	2,258	2,081	1,505	14.41	104
2003	14,237.75	8,699	8,018	6,220	14.96	416
2004	99,758.16	59,037	54,414	45,344	15.52	2,922
2005	44,277.80	25,322	23,339	20,939	16.09	1,301
2006	83,449.09	46,189	42,572	40,877	16.54	2,471
2007	43,822.53	23,331	21,504	22,319	17.13	1,303
2008	80,440.94	41,073	37,856	42,584	17.73	2,402
2009	726.04	356	328	398	18.21	22
2012	629,975.56	265,850	245,031	384,945	19.86	19,383
2013	1,169,158.95	464,039	427,699	741,460	20.51	36,151
2014	707,137.26	263,409	242,781	464,356	21.06	22,049
2015	622,680.50	216,257	199,321	423,359	21.61	19,591
2016	568,566.28	182,680	168,374	400,192	22.18	18,043
2017	925,687.19	273,448	252,034	673,654	22.66	29,729
2018	1,000,941.29	268,853	247,798	753,143	23.15	32,533
2019	871,127.49	209,767	193,340	677,788	23.65	28,659
2020	601,199.03	127,394	117,417	483,782	24.17	20,016
2021	755,170.40	137,894	127,095	628,075	24.62	25,511
2022	1,219,167.40	186,045	171,475	1,047,692	25.00	41,908
2023	1,322,063.42	160,498	147,929	1,174,134	25.32	46,372

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 36-R2						
NET SALVAGE PERCENT.. 0						
2024	1,256,534.46	112,460	103,653	1,152,881	25.43	45,335
2025	1,168,260.56	65,423	60,300	1,107,961	25.31	43,776
2026	90,070.73	1,837	1,693	88,378	23.95	3,690
	14,884,402.41	4,481,850	4,130,865	10,753,537		499,746
	197,734,109.87	66,631,261	68,956,720	128,777,389		5,939,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.7	3.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	224,993	225,308			
1996	153,316.34	151,967	153,316			
1997	136,136.14	134,530	136,136			
1998	184,130.59	180,522	184,131			
1999	300,748.11	293,590	300,748			
2000	439,821.06	425,395	439,821			
2001	480,838.63	462,278	480,839			
2002	566,383.53	539,764	566,384			
2003	193,028.60	181,910	193,029			
2004	203,717.42	190,231	203,717			
2005	183,236.25	168,614	181,379	1,857	1.86	998
2006	5,375,748.84	4,882,255	5,251,867	123,882	2.07	59,846
2018	303,687.22	159,254	171,310	132,377	7.71	17,170
2020	1,327,315.42	541,014	581,972	745,344	9.45	78,872
2022	202,210.36	57,327	61,667	140,543	11.37	12,361
	10,275,626.70	8,593,644	9,131,623	1,144,004		169,247
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	32,312.09	31,543	32,312			
2000	85,693.63	82,883	85,694			
2001	490,180.03	471,259	490,180			
2002	1,529,295.24	1,457,418	1,529,295			
2003	628,620.53	592,412	628,621			
2004	2,517,134.07	2,350,500	2,517,134			
2005	1,040,735.70	957,685	1,040,736			
2006	1,110,430.16	1,008,493	1,105,285	5,145	2.07	2,486
2007	1,360,930.79	1,215,447	1,332,102	28,829	2.33	12,373
2008	423,996.07	371,802	407,486	16,510	2.60	6,350
2009	46,783.61	40,117	43,967	2,816	2.91	968
2010	221,968.21	185,321	203,108	18,861	3.26	5,786
2011	176,842.91	143,349	157,107	19,736	3.62	5,452
2012	96,274.94	75,383	82,618	13,657	4.02	3,397
2013	68,490.16	51,409	56,343	12,147	4.49	2,705
2014	7,274.22	5,192	5,690	1,584	5.01	316
2016	42,352.64	26,593	29,145	13,207	6.22	2,123
2018	190,450.16	99,872	109,457	80,993	7.71	10,505
2019	24,280.90	11,344	12,433	11,848	8.55	1,386

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2020	62,177.22	25,343	27,775	34,402	9.45	3,640
2021	547,336.89	189,379	207,555	339,782	10.40	32,671
2022	322,320.94	91,378	100,148	222,173	11.37	19,540
2023	1,114,298.38	246,037	269,651	844,648	12.35	68,393
2024	1,137,092.16	179,433	196,654	940,438	13.35	70,445
	13,277,271.65	9,909,592	10,670,497	2,606,775		248,536
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	349,859.56	292,098	310,191	39,669	3.26	12,168
2020	5,160.67	2,103	2,233	2,927	9.45	310
2021	5,127.08	1,774	1,884	3,243	10.40	312
2025	290,325.99	27,465	29,166	261,160	14.35	18,199
	650,473.30	323,440	343,474	306,999		30,989
	24,203,371.65	18,826,676	20,145,594	4,057,778		448,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 1.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1970	101,823.45	84,151	91,103	10,720	7.81	1,373
1971	90,513.82	74,121	80,244	10,269	8.15	1,260
1972	83,691.76	67,883	73,491	10,201	8.50	1,200
1973	114,560.63	91,980	99,579	14,982	8.87	1,689
1974	122,435.70	97,296	105,334	17,102	9.24	1,851
1975	84,713.19	66,585	72,086	12,627	9.63	1,311
1976	44,319.75	34,441	37,286	7,033	10.03	701
1977	76,942.98	59,092	63,974	12,969	10.44	1,242
1978	90,349.97	68,546	74,209	16,141	10.86	1,486
1979	284,942.02	213,390	231,019	53,923	11.30	4,772
1980	540,360.01	399,267	432,252	108,108	11.75	9,201
1981	612,307.34	446,170	483,030	129,277	12.21	10,588
1982	493,428.30	390,845	423,134	70,294	11.68	6,018
1983	514,179.65	402,603	435,864	78,316	12.06	6,494
1984	451,458.94	349,203	378,052	73,407	12.45	5,896
1985	635,664.05	485,393	525,493	110,171	12.85	8,574
1986	652,203.62	491,305	531,894	120,310	13.26	9,073
1987	731,859.60	543,479	588,378	143,481	13.69	10,481
1988	945,173.29	691,394	748,513	196,660	14.13	13,918
1989	1,028,501.63	740,521	801,699	226,803	14.58	15,556
1990	1,285,736.43	910,430	985,645	300,092	15.05	19,940
1991	1,282,310.69	892,232	965,943	316,368	15.52	20,385
1992	1,204,524.77	822,811	890,787	313,738	16.01	19,596
1993	937,436.69	628,083	679,972	257,465	16.50	15,604
1994	1,332,356.63	874,692	946,954	385,403	17.00	22,671
1995	1,475,142.72	947,927	1,026,239	448,903	17.52	25,622
1996	1,375,001.30	863,913	935,285	439,717	18.04	24,375
1997	1,621,271.24	994,812	1,076,998	544,274	18.58	29,294
1998	1,794,447.45	1,073,977	1,162,703	631,745	19.12	33,041
1999	1,763,481.86	1,028,110	1,113,047	650,435	19.67	33,067
2000	1,798,417.94	1,019,883	1,104,140	694,278	20.23	34,319
2001	1,746,871.00	962,177	1,041,667	705,204	20.80	33,904
2002	1,011,088.26	540,022	584,636	426,453	21.37	19,956
2003	1,407,101.98	727,472	787,572	619,530	21.95	28,225
2004	1,105,838.92	552,367	598,000	507,839	22.55	22,521
2005	1,278,723.81	618,647	669,756	608,968	22.94	26,546
2006	1,342,909.58	624,990	676,623	666,286	23.55	28,292
2007	7,097,245.91	3,169,630	3,431,487	3,665,759	24.17	151,666
2008	2,987,648.50	1,282,299	1,388,235	1,599,413	24.60	65,017
2009	2,192,006.24	897,627	971,784	1,220,222	25.24	48,345
2010	1,422,725.14	554,009	599,778	822,947	25.87	31,811

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2011	1,782,274.26	660,154	714,692	1,067,582	26.34	40,531
2012	2,199,969.37	768,669	832,172	1,367,797	27.00	50,659
2013	2,712,683.87	893,558	967,379	1,745,305	27.48	63,512
2014	2,013,956.67	621,910	673,289	1,340,668	27.98	47,915
2015	2,686,739.69	772,438	836,252	1,850,487	28.50	64,929
2016	2,868,785.45	761,949	824,897	2,043,889	29.03	70,406
2017	2,892,399.32	703,432	761,546	2,130,854	29.56	72,086
2018	3,921,612.64	866,676	938,276	2,983,337	29.96	99,577
2019	2,971,478.11	585,975	634,385	2,337,093	30.52	76,576
2020	1,911,340.64	331,809	359,221	1,552,119	30.95	50,149
2021	4,695,891.99	702,505	760,542	3,935,350	31.26	125,891
2022	5,632,361.30	701,792	759,770	4,872,591	31.60	154,196
2023	9,059,546.68	896,895	970,991	8,088,555	31.84	254,038
2024	4,090,432.58	298,602	323,271	3,767,162	31.75	118,651
2025	6,135,411.25	279,775	302,888	5,832,523	31.39	185,808
2026	7,816,395.34	129,752	140,471	7,675,924	29.62	259,147
	108,552,995.92	35,759,666	38,713,926	69,839,070		2,580,952
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	23,127.63	18,939	16,868	6,260	8.15	768
1972	20,003.37	16,225	14,451	5,553	8.50	653
1973	10,205.69	8,194	7,298	2,908	8.87	328
1974	78,340.02	62,254	55,446	22,894	9.24	2,478
1975	19,339.59	15,201	13,539	5,801	9.63	602
1976	4,288.11	3,332	2,968	1,321	10.03	132
1977	1,307.33	1,004	894	413	10.44	40
1978	108.66	82	73	36	10.86	3
1979	934.37	700	623	311	11.30	28
1980	13,389.46	9,893	8,811	4,578	11.75	390
1981	35,185.33	25,638	22,834	12,351	12.21	1,012
1982	32,428.39	25,687	22,878	9,551	11.68	818
1983	29,814.69	23,345	20,792	9,023	12.06	748
1984	30,697.91	23,745	21,148	9,550	12.45	767
1985	52,832.49	40,343	35,931	16,902	12.85	1,315
1986	57,885.89	43,605	38,836	19,050	13.26	1,437
1987	73,437.91	54,535	48,571	24,867	13.69	1,816
1988	56,256.53	41,152	36,652	19,605	14.13	1,387

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1989	78,403.56	56,451	50,277	28,126	14.58	1,929
1990	82,506.72	58,423	52,034	30,473	15.05	2,025
1991	85,056.19	59,182	52,710	32,346	15.52	2,084
1992	69,289.90	47,332	42,156	27,134	16.01	1,695
1993	75,656.70	50,690	45,146	30,510	16.50	1,849
1994	101,753.84	66,801	59,495	42,258	17.00	2,486
1995	110,133.47	70,772	63,032	47,101	17.52	2,688
1996	204,760.53	128,651	114,581	90,179	18.04	4,999
1997	302,033.18	185,328	165,060	136,973	18.58	7,372
1998	537,040.17	321,419	286,268	250,772	19.12	13,116
1999	408,429.60	238,114	212,073	196,356	19.67	9,983
2000	390,080.07	221,214	197,021	193,059	20.23	9,543
2001	342,099.92	188,429	167,822	174,278	20.80	8,379
2002	450,147.34	240,424	214,131	236,017	21.37	11,044
2003	348,695.01	180,275	160,560	188,135	21.95	8,571
2004	243,133.46	121,445	108,163	134,970	22.55	5,985
2005	426,551.40	206,366	183,797	242,754	22.94	10,582
2006	297,434.08	138,426	123,287	174,147	23.55	7,395
2007	643,918.71	287,574	256,124	387,795	24.17	16,044
2008	809,949.26	347,630	309,612	500,337	24.60	20,339
2009	471,724.36	193,171	172,045	299,679	25.24	11,873
2010	328,397.72	127,878	113,893	214,505	25.87	8,292
2011	616,189.36	228,237	203,276	412,913	26.34	15,676
2012	569,959.61	199,144	177,365	392,595	27.00	14,541
2013	629,587.60	207,386	184,706	444,882	27.48	16,189
2014	752,522.67	232,379	206,965	545,557	27.98	19,498
2015	1,059,508.81	304,609	271,296	788,213	28.50	27,657
2016	2,020,451.34	536,632	477,944	1,542,507	29.03	53,135
2017	648,353.38	157,680	140,436	507,918	29.56	17,183
2018	754,868.44	166,826	148,581	606,287	29.96	20,237
2019	1,531,084.62	301,930	268,910	1,262,175	30.52	41,356
2020	242,361.31	42,074	37,473	204,889	30.95	6,620
2021	199.73	30	27	173	31.26	6
2022	1,150,428.89	143,343	127,667	1,022,762	31.60	32,366
2023	1,426,183.68	141,192	125,751	1,300,433	31.84	40,843

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2024	801,036.91	58,476	52,081	748,956	31.75	23,589
2025	498,821.21	22,746	20,258	478,563	31.39	15,246
2026	476,820.69	7,915	7,049	469,771	29.62	15,860
	20,525,156.81	6,700,468	5,967,686	14,557,471		542,997
	129,078,152.73	42,460,134	44,681,612	84,396,541		3,123,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	2.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1944	77.95	77	62	16	0.28	16
1957	117.06	107	86	31	3.85	8
1962	2,151.47	1,898	1,534	618	5.30	117
1964	17,920.86	15,571	12,584	5,337	5.90	905
1965	20,920.63	18,038	14,578	6,343	6.20	1,023
1966	29,758.73	25,454	20,571	9,188	6.51	1,411
1967	33,875.31	28,741	23,227	10,648	6.82	1,561
1968	27,894.47	23,468	18,966	8,928	7.14	1,250
1969	29,312.36	24,447	19,757	9,555	7.47	1,279
1970	46,449.79	38,388	31,024	15,426	7.81	1,975
1971	42,432.58	34,748	28,082	14,350	8.15	1,761
1972	30,600.18	24,820	20,059	10,542	8.50	1,240
1973	21,528.93	17,285	13,969	7,560	8.87	852
1974	24,295.63	19,307	15,603	8,692	9.24	941
1975	33,447.98	26,290	21,247	12,201	9.63	1,267
1976	7,088.04	5,508	4,451	2,637	10.03	263
1977	17,783.83	13,658	11,038	6,746	10.44	646
1978	23,253.21	17,642	14,258	8,996	10.86	828
1979	85,124.85	63,749	51,520	33,605	11.30	2,974
1980	175,119.76	129,394	104,572	70,548	11.75	6,004
1981	85,224.43	62,100	50,187	35,037	12.21	2,870
1982	129,428.81	102,521	82,854	46,575	11.68	3,988
1983	63,138.87	49,438	39,954	23,185	12.06	1,922
1984	58,876.10	45,541	36,805	22,072	12.45	1,773
1985	123,384.92	94,217	76,143	47,242	12.85	3,676
1986	140,377.12	105,746	85,460	54,917	13.26	4,142
1987	136,832.49	101,612	82,119	54,713	13.69	3,997
1988	175,491.48	128,372	103,746	71,746	14.13	5,078
1989	213,503.89	153,723	124,233	89,271	14.58	6,123
1990	214,130.92	151,626	122,539	91,592	15.05	6,086
1991	78,271.51	54,461	44,013	34,258	15.52	2,207
1992	96,689.87	66,049	53,378	43,311	16.01	2,705
1993	33,962.96	22,755	18,390	15,573	16.50	944
1994	111,740.54	73,358	59,285	52,455	17.00	3,086
1995	158,945.89	102,139	82,545	76,401	17.52	4,361
1996	44,731.50	28,105	22,713	22,018	18.04	1,221
1997	90,392.75	55,465	44,825	45,568	18.58	2,453
1998	55,905.23	33,459	27,040	28,865	19.12	1,510
1999	104,475.10	60,909	49,224	55,251	19.67	2,809
2000	92,875.32	52,670	42,566	50,309	20.23	2,487
2001	170,338.61	93,823	75,824	94,514	20.80	4,544

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2002	54,814.24	29,276	23,660	31,154	21.37	1,458
2003	133,190.26	68,859	55,649	77,541	21.95	3,533
2004	229,781.29	114,776	92,758	137,023	22.55	6,076
2005	221,319.48	107,074	86,533	134,786	22.94	5,876
2006	179,516.35	83,547	67,520	111,997	23.55	4,756
2008	542,890.68	233,009	188,309	354,581	24.60	14,414
2009	435,453.99	178,318	144,110	291,344	25.24	11,543
2010	540,142.20	210,331	169,982	370,160	25.87	14,308
2012	185,684.69	64,878	52,432	133,253	27.00	4,935
2013	64,891.21	21,375	17,275	47,617	27.48	1,733
2020	80,753.41	14,019	11,330	69,424	30.95	2,243
2022	23,952.58	2,984	2,412	21,541	31.60	682
2023	58,165.17	5,758	4,653	53,512	31.84	1,681
2024	26,393.01	1,927	1,557	24,836	31.75	782
	5,824,820.49	3,302,810	2,669,212	3,155,608		168,323
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	211.54	203	212			
1952	22,872.17	21,647	22,872			
1953	3,324.65	3,126	3,325			
1954	3,638.77	3,398	3,639			
1956	2,288.98	2,108	2,289			
1957	4,312.96	3,944	4,313			
1958	523.27	475	523			
1959	5,076.98	4,577	5,077			
1960	13,576.34	12,152	13,576			
1961	9,266.15	8,235	9,266			
1962	28,692.16	25,313	28,692			
1963	14,471.10	12,670	14,471			
1964	37,803.93	32,847	37,804			
1965	38,378.73	33,091	38,379			
1966	31,246.60	26,726	31,247			
1967	24,202.13	20,534	24,202			
1968	19,889.94	16,734	19,890			
1969	19,954.10	16,642	19,954			
1970	22,762.73	18,812	22,763			
1971	20,289.92	16,615	20,290			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1972	17,294.88	14,028	17,295			
1973	11,492.55	9,227	11,493			
1974	24,418.58	19,405	24,419			
1975	16,319.18	12,827	16,319			
1976	25,023.29	19,446	25,023			
1977	43,118.59	33,115	43,119			
1978	25,979.99	19,710	25,881	99	10.86	9
1979	50,315.47	37,681	49,478	837	11.30	74
1980	157,640.32	116,479	152,946	4,694	11.75	399
1981	85,258.09	62,125	81,575	3,683	12.21	302
1984	251.00	194	251			
1985	76,948.28	58,758	76,948			
1986	6,297.30	4,744	6,230	67	13.26	5
1987	4,517.67	3,355	4,406	112	13.69	8
1988	436.80	320	420	17	14.13	1
1989	61,414.76	44,219	58,071	3,343	14.58	229
1990	113,229.49	80,178	105,295	7,934	15.05	527
1991	3,009.98	2,094	2,750	260	15.52	17
1992	70,156.42	47,924	62,937	7,219	16.01	451
1993	67,108.70	44,963	59,048	8,060	16.50	488
1994	82,593.19	54,222	71,208	11,385	17.00	670
1995	26,780.69	17,209	22,600	4,181	17.52	239
1996	1,225.32	770	1,011	214	18.04	12
1997	216,693.86	132,963	174,616	42,078	18.58	2,265
1998	256,742.97	153,661	201,798	54,945	19.12	2,874
1999	8,429.94	4,915	6,455	1,975	19.67	100
2000	84,587.64	47,970	62,997	21,590	20.23	1,067
2001	118,361.21	65,193	85,616	32,745	20.80	1,574
2002	169,552.53	90,558	118,927	50,626	21.37	2,369
2003	148,288.73	76,665	100,682	47,607	21.95	2,169
2004	220,104.20	109,942	144,383	75,721	22.55	3,358
2007	122,142.22	54,549	71,637	50,505	24.17	2,090
2009	114,064.35	46,709	61,341	52,723	25.24	2,089
2010	62,519.49	24,345	31,971	30,548	25.87	1,181
2018	45.98	10	13	33	29.96	1
2022	6,986.91	871	1,144	5,843	31.60	185
2023	18,231.73	1,805	2,370	15,861	31.84	498
2024	7,816.80	571	750	7,067	31.75	223
	2,848,182.25	1,793,569	2,306,208	541,974		25,474

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1971	5,001.66	4,096	5,002			
1972	12,065.77	9,787	12,066			
1973	16,158.21	12,973	16,158			
1974	23,610.65	18,763	23,611			
1975	11,934.41	9,380	11,934			
1976	6,620.80	5,145	6,621			
1977	3,884.68	2,983	3,859	26	10.44	2
1978	5,230.27	3,968	5,133	97	10.86	9
1979	5,706.05	4,273	5,528	178	11.30	16
1980	25,223.43	18,637	24,111	1,112	11.75	95
1981	21,935.83	15,984	20,679	1,257	12.21	103
1982	13,794.39	10,927	13,794			
1983	18,523.58	14,504	18,524			
1984	29,007.23	22,437	29,007			
1985	25,172.95	19,222	24,885	288	12.85	22
1986	27,049.72	20,377	26,381	669	13.26	50
1987	27,469.49	20,399	26,409	1,060	13.69	77
1988	27,188.25	19,888	25,747	1,441	14.13	102
1989	33,227.77	23,924	30,973	2,255	14.58	155
1990	49,270.86	34,889	45,168	4,103	15.05	273
1991	52,753.58	36,706	47,520	5,233	15.52	337
1992	51,222.02	34,990	45,299	5,923	16.01	370
1993	54,594.81	36,579	47,356	7,239	16.50	439
1994	58,410.15	38,346	49,644	8,766	17.00	516
1995	72,041.99	46,294	59,933	12,109	17.52	691
1996	66,567.19	41,824	54,146	12,421	18.04	689
1997	69,627.81	42,724	55,312	14,316	18.58	771
1998	43,091.97	25,791	33,390	9,702	19.12	507
1999	67,928.48	39,602	51,270	16,659	19.67	847
2000	15,193.15	8,616	11,154	4,039	20.23	200
2001	23,579.10	12,987	16,813	6,766	20.80	325
2002	27,373.31	14,620	18,927	8,446	21.37	395
2003	3,465.46	1,792	2,320	1,145	21.95	52
2004	30,509.32	15,239	19,729	10,781	22.55	478
2005	306.93	148	192	115	22.94	5
2006	27,857.50	12,965	16,785	11,073	23.55	470
2007	1,442.16	644	834	608	24.17	25
2008	23,307.67	10,004	12,951	10,356	24.60	421
2009	15,660.01	6,413	8,302	7,358	25.24	292
2010	25,708.61	10,011	12,960	12,748	25.87	493
2011	17,915.17	6,636	8,591	9,324	26.34	354

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2012	25,078.47	8,762	11,343	13,735	27.00	509
2013	43,118.70	14,203	18,388	24,731	27.48	900
2014	31,965.64	9,871	12,779	19,186	27.98	686
2015	28,084.77	8,074	10,453	17,632	28.50	619
2016	18,472.15	4,906	6,351	12,121	29.03	418
2017	39,903.87	9,705	12,564	27,340	29.56	925
2018	118,886.13	26,274	34,015	84,871	29.96	2,833
2019	2,515.90	496	642	1,874	30.52	61
2022	2,474.84	308	399	2,076	31.60	66
2023	5,538.94	548	709	4,829	31.84	152
2024	6,244.63	456	590	5,654	31.75	178
	1,458,916.43	819,090	1,057,254	401,662		16,928
	10,131,919.17	5,915,469	6,032,674	4,099,244		210,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 2.08

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1970	24,709.76	20,421	23,104	1,605	7.81	206
1971	32,099.03	26,286	29,740	2,359	8.15	289
1972	38,136.64	30,933	34,998	3,139	8.50	369
1973	46,699.12	37,494	42,421	4,278	8.87	482
1974	41,287.45	32,810	37,121	4,166	9.24	451
1975	28,525.71	22,421	25,367	3,159	9.63	328
1976	20,710.12	16,094	18,209	2,501	10.03	249
1977	30,396.78	23,345	26,413	3,984	10.44	382
1978	40,769.14	30,930	34,994	5,775	10.86	532
1979	68,832.87	51,548	58,321	10,511	11.30	930
1980	131,408.86	97,097	109,856	21,553	11.75	1,834
1981	110,631.00	80,613	91,206	19,425	12.21	1,591
1982	190,335.00	150,764	170,574	19,761	11.68	1,692
1983	141,533.91	110,821	125,383	16,151	12.06	1,339
1984	96,589.58	74,712	84,529	12,060	12.45	969
1985	157,339.96	120,145	135,932	21,408	12.85	1,666
1986	142,951.52	107,685	121,835	21,117	13.26	1,593
1987	168,313.63	124,990	141,414	26,900	13.69	1,965
1988	176,855.08	129,369	146,368	30,487	14.13	2,158
1989	245,809.88	176,983	200,239	45,571	14.58	3,126
1990	200,239.89	141,790	160,421	39,819	15.05	2,646
1991	127,914.76	89,003	100,698	27,217	15.52	1,754
1992	194,224.55	132,675	150,108	44,116	16.01	2,756
1993	110,374.14	73,951	83,668	26,706	16.50	1,619
1994	159,243.25	104,543	118,280	40,963	17.00	2,410
1995	225,556.84	144,943	163,989	61,568	17.52	3,514
1996	146,163.86	91,835	103,902	42,262	18.04	2,343
1997	183,670.61	112,700	127,509	56,162	18.58	3,023
1998	242,997.43	145,434	164,544	78,453	19.12	4,103
1999	163,009.46	95,035	107,523	55,487	19.67	2,821
2000	129,708.02	73,557	83,222	46,486	20.23	2,298
2001	175,354.91	96,585	109,276	66,079	20.80	3,177
2002	178,137.48	95,143	107,645	70,493	21.37	3,299
2003	463,652.54	239,708	271,206	192,447	21.95	8,768
2004	582,927.65	291,172	329,432	253,496	22.55	11,242
2005	461,613.81	223,329	252,674	208,939	22.94	9,108
2006	271,218.43	126,225	142,811	128,407	23.55	5,453
2008	801,363.82	343,945	389,139	412,224	24.60	16,757
2009	189,343.07	77,536	87,724	101,619	25.24	4,026
2010	213,698.43	83,214	94,148	119,550	25.87	4,621
2011	310,820.65	115,128	130,256	180,565	26.34	6,855

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2012	514,236.52	179,674	203,283	310,953	27.00	11,517
2013	418,060.32	137,709	155,804	262,256	27.48	9,544
2014	466,917.86	144,184	163,130	303,788	27.98	10,857
2015	456,957.65	131,375	148,638	308,320	28.50	10,818
2016	686,364.70	182,298	206,252	480,113	29.03	16,539
2017	746,787.10	181,619	205,484	541,303	29.56	18,312
2018	883,633.27	195,283	220,943	662,690	29.96	22,119
2019	540,738.04	106,634	120,646	420,092	30.52	13,764
2020	181,428.19	31,496	35,635	145,794	30.95	4,711
2021	270,428.66	40,456	45,772	224,657	31.26	7,187
2022	38,388.69	4,783	5,411	32,977	31.60	1,044
2023	2,635.29	261	295	2,340	31.84	73
2024	3,310.00	242	274	3,036	31.75	96
	12,675,054.93	5,698,926	6,447,765	6,227,290		251,325
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	9,667.21	7,916	9,667			
1972	13,313.98	10,799	13,314			
1973	38,836.17	31,181	38,836			
1974	144,406.45	114,755	143,957	450	9.24	49
1975	99,258.76	78,017	97,870	1,389	9.63	144
1976	162,178.02	126,030	158,101	4,077	10.03	406
1977	227,638.93	174,827	219,315	8,324	10.44	797
1978	126,268.54	95,796	120,173	6,095	10.86	561
1979	78,656.93	58,905	73,895	4,762	11.30	421
1980	57,030.55	42,139	52,862	4,168	11.75	355
1981	109,907.92	80,087	100,467	9,441	12.21	773
1985	24,654.43	18,826	23,617	1,038	12.85	81
1986	27,447.15	20,676	25,937	1,510	13.26	114
1988	68,000.86	49,743	62,401	5,600	14.13	396
1989	58,448.77	42,083	52,792	5,657	14.58	388
1990	51,140.66	36,213	45,428	5,713	15.05	380
1991	39,011.61	27,144	34,051	4,960	15.52	320
1992	35,854.73	24,492	30,724	5,130	16.01	320
1993	51,676.44	34,623	43,434	8,243	16.50	500
1994	71,235.62	46,766	58,667	12,569	17.00	739
1995	49,500.84	31,809	39,903	9,597	17.52	548

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1996	45,909.70	28,845	36,185	9,724	18.04	539
1997	34,534.58	21,190	26,582	7,952	18.58	428
1998	49,970.37	29,907	37,517	12,453	19.12	651
1999	46,832.83	27,304	34,252	12,581	19.67	640
2000	39,699.21	22,513	28,242	11,457	20.23	566
2001	45,124.99	24,855	31,180	13,945	20.80	670
2002	66,517.98	35,527	44,568	21,950	21.37	1,027
2003	78,667.19	40,671	51,021	27,647	21.95	1,260
2004	165,793.01	82,814	103,888	61,905	22.55	2,745
2005	119,365.27	57,749	72,444	46,921	22.94	2,045
2006	70,424.87	32,776	41,117	29,308	23.55	1,245
2007	93,502.87	41,758	52,384	41,119	24.17	1,701
2008	109,845.80	47,146	59,143	50,703	24.60	2,061
2009	119,208.92	48,816	61,238	57,971	25.24	2,297
2010	90,572.74	35,269	44,244	46,329	25.87	1,791
2011	78,430.71	29,051	36,444	41,987	26.34	1,594
2012	113,394.32	39,620	49,702	63,692	27.00	2,359
2013	103,879.46	34,218	42,925	60,954	27.48	2,218
2014	114,396.21	35,326	44,315	70,081	27.98	2,505
2015	113,875.06	32,739	41,070	72,805	28.50	2,555
2016	95,701.05	25,418	31,886	63,815	29.03	2,198
2017	26,020.32	6,328	7,938	18,082	29.56	612
2018	56,220.18	12,425	15,587	40,633	29.96	1,356
2019	45,274.31	8,928	11,200	34,074	30.52	1,116
2024	14,048.80	1,026	1,287	12,762	31.75	402
	3,481,345.32	1,955,046	2,451,772	1,029,573		43,873
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	4,822.66	3,949	4,544	279	8.15	34
1972	5,439.90	4,412	5,076	363	8.50	43
1973	14,933.80	11,990	13,796	1,138	8.87	128
1974	7,861.73	6,247	7,188	674	9.24	73
1975	9,613.04	7,556	8,694	919	9.63	95
1976	4,932.44	3,833	4,410	522	10.03	52
1977	4,347.30	3,339	3,842	505	10.44	48
1978	3,525.43	2,675	3,078	448	10.86	41
1979	2,829.16	2,119	2,438	391	11.30	35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1980	3,571.30	2,639	3,036	535	11.75	46
1981	10,155.76	7,400	8,515	1,641	12.21	134
1982	8,768.97	6,946	7,992	777	11.68	67
1983	7,863.13	6,157	7,084	779	12.06	65
1984	27,433.37	21,220	24,416	3,017	12.45	242
1985	14,612.72	11,158	12,839	1,774	12.85	138
1986	17,814.51	13,420	15,441	2,373	13.26	179
1987	8,715.77	6,472	7,447	1,269	13.69	93
1988	6,897.76	5,046	5,806	1,092	14.13	77
1989	18,499.00	13,319	15,325	3,174	14.58	218
1990	17,820.76	12,619	14,520	3,301	15.05	219
1991	13,760.77	9,575	11,017	2,744	15.52	177
1992	16,073.60	10,980	12,634	3,440	16.01	215
1993	6,559.93	4,395	5,057	1,503	16.50	91
1994	29,217.11	19,181	22,070	7,147	17.00	420
1995	25,165.33	16,171	18,607	6,559	17.52	374
1996	58,774.81	36,928	42,490	16,285	18.04	903
1997	115,510.48	70,877	81,552	33,959	18.58	1,828
1998	69,851.40	41,806	48,102	21,749	19.12	1,138
1999	54,506.47	31,777	36,563	17,944	19.67	912
2000	47,330.67	26,841	30,884	16,447	20.23	813
2001	65,564.04	36,113	41,552	24,012	20.80	1,154
2002	94,751.21	50,607	58,229	36,522	21.37	1,709
2003	27,748.85	14,346	16,507	11,242	21.95	512
2004	181,730.07	90,774	104,446	77,285	22.55	3,427
2005	3,879.80	1,877	2,160	1,720	22.94	75
2006	111,923.85	52,089	59,934	51,990	23.55	2,208
2007	9,306.75	4,156	4,782	4,525	24.17	187
2008	78,534.49	33,707	38,784	39,751	24.60	1,616
2009	77,935.00	31,914	36,721	41,214	25.24	1,633
2010	77,881.91	30,327	34,895	42,987	25.87	1,662
2011	36,000.84	13,335	15,343	20,657	26.34	784
2012	9,612.23	3,359	3,865	5,747	27.00	213
2013	1,472.30	485	558	914	27.48	33
2014	2,742.40	847	975	1,768	27.98	63
2015	4,238.77	1,219	1,403	2,836	28.50	100
2016	13,257.55	3,521	4,051	9,206	29.03	317
2017	6,407.77	1,558	1,793	4,615	29.56	156
2018	19,731.53	4,361	5,018	14,714	29.96	491

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2019	1,802.35	355	408	1,394	30.52	46
2020	514.35	89	102	412	30.95	13
2024	25,549.95	1,865	2,146	23,404	31.75	737
	1,487,795.09	797,951	918,131	569,664		26,034
	17,644,195.34	8,451,923	9,817,668	7,826,527		321,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.4	1.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	650	692			
1956	2,239.85	2,063	2,240			
1957	4,785.87	4,376	4,786			
1960	16,750.58	14,994	16,751			
1961	12,800.59	11,376	12,801			
1962	22,033.72	19,439	22,034			
1963	24,186.10	21,176	24,186			
1964	21,937.83	19,062	21,885	53	5.90	9
1965	14,345.92	12,369	14,201	145	6.20	23
1966	22,819.15	19,518	22,408	411	6.51	63
1967	33,625.63	28,529	32,753	872	6.82	128
1968	78,227.64	65,815	75,561	2,667	7.14	374
1969	79,698.42	66,468	76,310	3,388	7.47	454
1970	56,628.40	46,800	53,730	2,898	7.81	371
1971	50,484.00	41,341	47,463	3,021	8.15	371
1972	74,487.40	60,417	69,363	5,124	8.50	603
1973	5,856.45	4,702	5,398	458	8.87	52
1974	2,435.60	1,935	2,222	214	9.24	23
1975	3,447.78	2,710	3,111	336	9.63	35
1976	1,925.80	1,497	1,719	207	10.03	21
1979	129,595.68	97,053	111,424	18,171	11.30	1,608
1980	273,942.52	202,413	232,386	41,557	11.75	3,537
1981	280,781.60	204,597	234,893	45,889	12.21	3,758
1982	232,089.47	183,838	211,060	21,029	11.68	1,800
1983	89,210.82	69,852	80,195	9,015	12.06	748
1984	47,248.78	36,547	41,959	5,290	12.45	425
1985	101,055.89	77,166	88,592	12,463	12.85	970
1986	78,585.49	59,198	67,964	10,622	13.26	801
1987	157,570.97	117,012	134,339	23,232	13.69	1,697
1988	283,620.35	207,468	238,189	45,431	14.13	3,215
1989	183,420.00	132,062	151,617	31,803	14.58	2,181
1990	203,975.86	144,435	165,822	38,153	15.05	2,535
1991	221,578.38	154,174	177,004	44,575	15.52	2,872
1992	121,714.83	83,143	95,455	26,260	16.01	1,640
1993	67,829.07	45,445	52,174	15,655	16.50	949
1994	215,739.93	141,633	162,606	53,134	17.00	3,126
1995	283,678.95	182,292	209,285	74,394	17.52	4,246
1996	638,322.65	401,058	460,445	177,877	18.04	9,860
1997	114,991.22	70,559	81,007	33,984	18.58	1,829
1998	89,135.98	53,348	61,248	27,888	19.12	1,459
1999	211,901.85	123,539	141,832	70,070	19.67	3,562

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2000	61,111.51	34,656	39,788	21,324	20.23	1,054
2001	5,688.76	3,133	3,597	2,092	20.80	101
2002	124,248.21	66,361	76,188	48,061	21.37	2,249
2005	16,976.59	8,213	9,429	7,547	22.94	329
2007	36,240.36	16,185	18,582	17,659	24.17	731
2008	123,273.33	52,909	60,744	62,530	24.60	2,542
2012	13,100.09	4,577	5,255	7,845	27.00	291
2014	217,660.91	67,214	77,167	140,494	27.98	5,021
2015	137,276.88	39,467	45,311	91,966	28.50	3,227
2016	122,361.10	32,499	37,311	85,050	29.03	2,930
2017	542,789.02	132,006	151,553	391,236	29.56	13,235
2018	224,701.21	49,659	57,012	167,689	29.96	5,597
2019	775,138.30	152,857	175,492	599,647	30.52	19,648
2020	2,454,963.69	426,182	489,290	1,965,674	30.95	63,511
2021	1,045,927.05	156,471	179,641	866,286	31.26	27,712
2024	120,972.88	8,831	10,139	110,834	31.75	3,491
	10,577,828.44	4,483,289	5,145,606	5,432,222		207,014
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	803	860			
1956	7,054.30	6,496	7,054			
1957	11,192.51	10,235	11,193			
1958	5,050.93	4,586	5,051			
1959	689.61	622	690			
1960	32,725.24	29,293	32,725			
1961	10,605.59	9,425	10,606			
1962	22,867.17	20,174	22,867			
1963	60,787.04	53,223	60,787			
1964	79,108.77	68,737	79,109			
1965	131,939.84	113,761	131,940			
1966	124,040.09	106,095	124,040			
1967	208,085.37	176,548	208,085			
1968	233,579.88	196,518	233,545	35	7.14	5
1969	194,219.76	161,979	192,498	1,722	7.47	231
1970	271,294.84	224,209	266,453	4,842	7.81	620
1971	229,764.59	188,152	223,602	6,162	8.15	756
1972	257,964.38	209,237	248,660	9,304	8.50	1,095

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1973	109,357.30	87,802	104,345	5,012	8.87	565
1974	90,753.81	72,119	85,707	5,047	9.24	546
1975	52,979.89	41,642	49,488	3,492	9.63	363
1976	53,093.99	41,260	49,034	4,060	10.03	405
1977	29,803.40	22,889	27,202	2,602	10.44	249
1978	50,738.04	38,493	45,746	4,992	10.86	460
1979	92,133.69	68,998	81,998	10,136	11.30	897
1980	491,009.86	362,802	431,159	59,851	11.75	5,094
1981	230,826.16	168,196	199,886	30,940	12.21	2,534
1982	80,975.76	64,141	76,226	4,750	11.68	407
1983	42,059.45	32,933	39,138	2,921	12.06	242
1984	46,511.61	35,977	42,756	3,756	12.45	302
1985	72,222.02	55,149	65,540	6,682	12.85	520
1986	43,855.97	33,037	39,262	4,594	13.26	346
1987	107,897.65	80,125	95,222	12,676	13.69	926
1988	160,625.82	117,498	139,636	20,990	14.13	1,485
1989	30,425.01	21,906	26,033	4,392	14.58	301
1990	108,749.56	77,006	91,515	17,235	15.05	1,145
1991	127,229.75	88,526	105,205	22,024	15.52	1,419
1992	44,347.42	30,294	36,002	8,346	16.01	521
1993	29,918.28	20,045	23,822	6,097	16.50	370
1994	29,674.28	19,481	23,151	6,523	17.00	384
1995	34,913.41	22,435	26,662	8,251	17.52	471
1996	42,589.04	26,759	31,801	10,788	18.04	598
1997	147,679.42	90,616	107,689	39,990	18.58	2,152
1998	59,434.64	35,572	42,274	17,160	19.12	897
1999	107,844.18	62,873	74,719	33,125	19.67	1,684
2000	88,357.27	50,107	59,548	28,809	20.23	1,424
2001	82,991.73	45,712	54,325	28,667	20.80	1,378
2002	24,753.36	13,221	15,712	9,041	21.37	423
2003	6,572.47	3,398	4,038	2,534	21.95	115
2004	11,171.29	5,580	6,631	4,540	22.55	201
2005	8,155.02	3,945	4,688	3,467	22.94	151
2006	8,567.60	3,987	4,738	3,829	23.55	163
2007	26,075.02	11,645	13,839	12,236	24.17	506
2008	31,803.84	13,650	16,222	15,582	24.60	633
2009	68,220.04	27,936	33,200	35,021	25.24	1,388
2010	60,218.85	23,449	27,867	32,352	25.87	1,251
2011	489,447.99	181,292	215,450	273,998	26.34	10,402
2012	154,849.37	54,104	64,298	90,551	27.00	3,354
2013	5,908.18	1,946	2,313	3,596	27.48	131

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2014	69,835.34	21,565	25,628	44,207	27.98	1,580
2015	3,012,389.09	866,062	1,029,239	1,983,150	28.50	69,584
2016	2,481,717.48	659,144	783,335	1,698,382	29.03	58,504
2017	56,121.74	13,649	16,221	39,901	29.56	1,350
2019	397,651.78	78,417	93,192	304,460	30.52	9,976
2024	35,158.83	2,567	3,051	32,108	31.75	1,011
	11,519,445.76	5,480,043	6,494,516	5,024,930		191,515
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1940	87.47	87	87			
1942	89.34	89	89			
1943	131.72	131	132			
1944	516.33	513	516			
1945	65.87	65	66			
1946	196.59	193	197			
1947	209.60	205	210			
1948	188.71	183	189			
1949	86.71	84	87			
1950	86.90	83	87			
1951	86.75	83	87			
1953	1,257.62	1,182	1,258			
1955	1,289.31	1,196	1,289			
1956	1,452.31	1,337	1,452			
1957	7,952.09	7,272	7,944	8	3.85	2
1958	2,869.75	2,606	2,847	23	4.14	6
1959	2,610.19	2,353	2,570	40	4.43	9
1960	13,097.88	11,724	12,807	291	4.72	62
1961	21,698.34	19,283	21,065	634	5.01	127
1962	5,119.36	4,516	4,933	186	5.30	35
1963	11,087.61	9,708	10,605	483	5.60	86
1964	27,095.90	23,543	25,718	1,378	5.90	234
1965	25,333.66	21,843	23,861	1,472	6.20	237
1966	44,532.68	38,090	41,609	2,923	6.51	449
1967	39,987.18	33,927	37,062	2,925	6.82	429
1968	46,325.38	38,975	42,576	3,749	7.14	525
1969	40,546.22	33,816	36,941	3,606	7.47	483
1970	46,176.00	38,162	41,688	4,488	7.81	575

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1971	37,599.88	30,790	33,635	3,965	8.15	487
1972	16,280.66	13,205	14,425	1,856	8.50	218
1973	17,213.86	13,821	15,098	2,116	8.87	239
1974	15,440.52	12,270	13,404	2,037	9.24	220
1975	23,268.06	18,289	19,979	3,289	9.63	342
1976	7,650.81	5,946	6,495	1,155	10.03	115
1977	8,262.19	6,345	6,931	1,331	10.44	127
1978	4,665.55	3,540	3,867	798	10.86	73
1979	8,761.46	6,561	7,167	1,594	11.30	141
1980	17,100.55	12,635	13,802	3,298	11.75	281
1981	98,532.47	71,798	78,432	20,100	12.21	1,646
1982	106,967.08	84,729	92,558	14,409	11.68	1,234
1983	81,791.53	64,043	69,960	11,831	12.06	981
1984	55,879.88	43,223	47,217	8,663	12.45	696
1985	108,632.27	82,952	90,617	18,016	12.85	1,402
1986	78,660.04	59,255	64,730	13,930	13.26	1,051
1987	100,802.40	74,856	81,773	19,030	13.69	1,390
1988	88,776.32	64,940	70,940	17,836	14.13	1,262
1989	201,007.39	144,725	158,097	42,910	14.58	2,943
1990	181,244.81	128,339	140,197	41,048	15.05	2,727
1991	168,232.10	117,056	127,872	40,360	15.52	2,601
1992	258,334.23	176,468	192,773	65,561	16.01	4,095
1993	306,280.34	205,208	224,169	82,111	16.50	4,976
1994	257,306.35	168,922	184,530	72,776	17.00	4,281
1995	298,722.92	191,959	209,696	89,027	17.52	5,081
1996	382,695.02	240,447	262,664	120,031	18.04	6,654
1997	265,148.29	162,695	177,728	87,421	18.58	4,705
1998	697,726.98	417,590	456,175	241,552	19.12	12,633
1999	741,337.31	432,200	472,135	269,203	19.67	13,686
2000	581,579.40	329,814	360,288	221,291	20.23	10,939
2001	497,004.82	273,750	299,044	197,961	20.80	9,517
2002	222,600.43	118,891	129,876	92,724	21.37	4,339
2003	698,766.92	361,262	394,642	304,125	21.95	13,855
2004	1,408,381.34	703,486	768,487	639,894	22.55	28,377
2005	491,536.76	237,805	259,778	231,759	22.94	10,103
2006	774,797.87	360,591	393,909	380,889	23.55	16,174
2007	642,470.15	286,927	313,439	329,032	24.17	13,613
2008	818,603.49	351,345	383,809	434,795	24.60	17,675
2009	486,026.49	199,028	217,418	268,609	25.24	10,642
2010	542,956.28	211,427	230,962	311,994	25.87	12,060
2011	985,992.84	365,212	398,957	587,036	26.34	22,287

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2012	352,616.66	123,204	134,588	218,029	27.00	8,075
2013	397,886.83	131,064	143,174	254,713	27.48	9,269
2014	360,875.63	111,438	121,735	239,141	27.98	8,547
2015	392,497.23	112,843	123,269	269,228	28.50	9,447
2016	446,276.34	118,531	129,483	316,793	29.03	10,913
2017	843,379.13	205,110	224,062	619,317	29.56	20,951
2018	1,106,606.77	244,560	267,157	839,450	29.96	28,019
2019	572,752.25	112,947	123,383	449,369	30.52	14,724
2020	67,557.67	11,728	12,812	54,746	30.95	1,769
2021	1,281.55	192	210	1,072	31.26	34
2024	15,238.64	1,112	1,215	14,024	31.75	442
2025	2,725,353.42	124,276	135,759	2,589,595	31.39	82,497
2026	2,731,097.90	45,336	49,525	2,681,573	29.62	90,533
	23,138,635.55	8,487,935	9,272,018	13,866,618		534,347
	45,235,909.75	18,451,267	20,912,140	24,323,770		932,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 2.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1966	1,968.69	1,684	606	1,363	6.51	209
1967	207.34	176	63	144	6.82	21
1968	820.82	691	249	572	7.14	80
1969	4,348.68	3,627	1,305	3,044	7.47	407
1970	585.40	484	174	411	7.81	53
1971	1,925.29	1,577	567	1,358	8.15	167
1972	16,780.77	13,611	4,897	11,884	8.50	1,398
2004	19,260.94	9,621	3,462	15,799	22.55	701
2005	22,925.98	11,092	3,991	18,935	22.94	825
	68,823.91	42,563	15,314	53,510		3,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 5.61

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,007	2,117	159	5.30	30
1956	989.22	867	914	75	5.56	13
1957	545.83	475	501	45	5.83	8
1958	236.59	204	215	21	6.11	3
1959	739.15	634	669	70	6.39	11
1960	6,231.82	5,308	5,599	633	6.67	95
1961	5,465.73	4,620	4,873	593	6.96	85
1962	1,776.66	1,490	1,572	205	7.25	28
1963	1,519.13	1,264	1,333	186	7.55	25
1964	1,895.48	1,565	1,651	245	7.85	31
1965	611.14	500	527	84	8.16	10
1966	1,500.19	1,217	1,284	217	8.48	26
1967	7,810.50	6,283	6,627	1,183	8.80	134
1968	5,156.86	4,112	4,337	820	9.12	90
1969	2,743.23	2,167	2,286	458	9.46	48
1970	1,104.82	864	911	193	9.80	20
1971	31,924.90	24,724	26,078	5,847	10.15	576
1972	2,029.09	1,555	1,640	389	10.52	37
1973	5,741.28	4,352	4,590	1,151	10.89	106
1974	677.56	508	536	142	11.27	13
1975	501.75	372	392	109	11.66	9
1976	3,733.18	2,733	2,883	850	12.06	70
1977	1,421.54	1,028	1,084	337	12.47	27
1978	182.88	130	137	46	12.89	4
1979	5,235.99	3,685	3,887	1,349	13.33	101
1980	17,091.10	11,861	12,511	4,580	13.77	333
1981	121,509.06	83,085	87,636	33,873	14.23	2,380
1982	95,200.74	73,286	77,300	17,901	13.31	1,345
1983	6,768.10	5,152	5,434	1,334	13.65	98
1984	6,649.28	5,002	5,276	1,373	14.00	98
1985	25,257.56	18,761	19,789	5,469	14.37	381
1986	23,743.92	17,404	18,357	5,387	14.75	365
1987	25,830.88	18,671	19,694	6,137	15.15	405
1988	26,270.40	18,710	19,735	6,536	15.56	420
1989	52,802.47	37,025	39,053	13,749	15.98	860
1990	55,497.04	38,282	40,379	15,118	16.41	921
1991	30,826.21	20,792	21,931	8,895	17.13	519
1992	56,752.96	37,593	39,652	17,101	17.58	973
1993	45,455.69	29,542	31,160	14,296	18.05	792
1994	30,338.27	19,423	20,487	9,851	18.26	539

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	14,215	14,994	7,685	18.75	410
1996	22,335.06	13,691	14,441	7,894	19.25	410
1997	8,544.26	5,116	5,396	3,148	19.76	159
1998	8,784.27	5,132	5,413	3,371	20.28	166
1999	13,041.26	7,423	7,830	5,212	20.81	250
2000	2,551.99	1,413	1,490	1,062	21.35	50
2004	347.18	171	180	167	23.16	7
2005	3,317.00	1,576	1,662	1,655	23.75	70
2006	3,670.43	1,685	1,777	1,893	24.14	78
2010	54.74	21	22	33	26.05	1
2012	115,202.00	40,252	42,457	72,745	27.00	2,694
2013	22,348.33	7,393	7,798	14,550	27.31	533
2014	10,178.04	3,155	3,328	6,850	27.82	246
2015	499.19	145	153	346	28.18	12
2017	320.08	79	83	237	28.81	8
2018	5,899.53	1,334	1,407	4,492	29.09	154
2019	1,261.22	257	271	990	29.26	34
2024	21,179.40	1,684	1,776	19,403	28.95	670
	974,397.26	612,136	645,658	328,739		17,981

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 1.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	282	291			
1990	10,556.06	10,172	10,556			
1991	4,510.10	4,323	4,510			
1992	3,050.56	2,894	3,051			
1993	5,858.48	5,515	5,858			
1994	335.37	313	335			
1997	104.02	94	119		15-	
	24,705.16	23,593	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 AS OF SEPTEMBER 30, 2026

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 40-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	29,968	30,126			
1954	5,517.65	5,454	5,518			
1955	601.79	591	602			
1956	8,337.58	8,133	8,338			
1957	1,905.18	1,846	1,905			
1958	651.12	627	651			
1959	15,785.61	15,079	15,786			
1960	2,005.39	1,902	2,005			
1961	1,960.14	1,846	1,960			
1962	288.11	270	288			
1963	1,039.65	967	1,040			
1964	5,769.25	5,331	5,769			
1965	1,751.72	1,609	1,752			
1966	3,912.12	3,572	3,912			
1967	4,863.78	4,415	4,864			
1968	8,062.42	7,274	8,062			
1969	1,581.42	1,418	1,581			
1970	2,285.43	2,036	2,285			
1971	10,974.98	9,713	10,975			
1972	4,046.99	3,558	4,047			
1974	1,652.12	1,432	1,652			
1975	8,480.27	7,297	8,480			
1976	7,949.17	6,789	7,949			
1977	2,458.86	2,083	2,459			
1978	1,265.56	1,063	1,266			
1979	752.79	627	753			
1980	1,718.37	1,417	1,718			
1981	10,162.67	8,293	10,163			
1982	12,027.61	10,383	12,028			
1983	1,755.64	1,497	1,756			
1984	30,831.09	26,077	30,831			
1985	13,068.42	10,902	13,068			
1986	19,569.87	16,169	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	19,192	23,587			
1988	13,276.05	10,682	13,276			
1989	15,968.66	12,634	15,804	165	9.90	17
1990	33,323.13	26,029	32,559	764	10.23	75
1991	26,014.16	19,948	24,953	1,062	10.80	98
1992	15,045.39	11,368	14,220	825	11.16	74
1993	23,968.53	17,746	22,198	1,770	11.75	151
1994	51,100.60	37,201	46,534	4,567	12.14	376
1995	69,990.02	49,826	62,326	7,664	12.75	601
1996	45,414.72	31,581	39,504	5,911	13.36	442
1997	84,495.34	57,575	72,019	12,476	13.79	905
1998	75,399.07	50,065	62,625	12,774	14.42	886
1999	119,656.29	77,657	97,140	22,517	14.87	1,514
2000	199,968.82	126,120	157,761	42,208	15.52	2,720
2001	116,038.59	71,016	88,833	27,206	16.17	1,682
2002	42,457.03	25,279	31,621	10,836	16.65	651
2003	222,013.40	127,835	159,906	62,107	17.31	3,588
2004	109,705.10	60,974	76,271	33,434	17.98	1,860
2005	70,405.76	37,843	47,337	23,069	18.50	1,247
2006	85,043.37	43,933	54,955	30,088	19.18	1,569
2007	37,304.93	18,477	23,113	14,192	19.87	714
2008	97,908.80	46,546	58,224	39,685	20.41	1,944
2009	42,499.78	19,261	24,093	18,407	21.11	872
2011	14,980.73	6,130	7,668	7,313	22.38	327
2013	30,446.98	11,058	13,832	16,615	23.67	702
2018	12,429.20	2,979	3,726	8,703	26.96	323
2019	31,358.25	6,704	8,386	22,972	27.59	833
2020	191,812.76	35,907	44,915	146,897	28.22	5,205
2022	92,398.23	12,270	15,348	77,050	29.40	2,621
2023	200,050.99	21,005	26,275	173,776	29.83	5,826
2024	66,591.46	5,074	6,347	60,244	30.29	1,989
	2,526,568.27	1,342,310	1,641,272	885,296		39,812
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	431	461			
1976	21,500.00	18,361	21,500			
1984	1,544.96	1,307	1,545			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	5,496.89	4,473	5,497			
1988	2,425.60	1,952	2,426			
1997	821.60	560	799	23	13.79	2
2008	85,066.24	40,440	57,668	27,398	20.41	1,342
	117,316.10	67,524	89,895	27,421		1,344
CPG						
SURVIVOR CURVE.. IOWA 40-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	520	526			
1955	866.71	851	867			
1956	3,485.13	3,400	3,485			
1957	166.98	162	167			
1958	807.41	777	807			
1959	3,980.48	3,802	3,980			
1960	3,557.12	3,374	3,557			
1961	940.90	886	941			
1962	2,160.12	2,021	2,160			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1963	2,440.64	2,269	2,441			
1964	1,463.53	1,352	1,464			
1965	852.14	783	852			
1966	4,391.44	4,009	4,391			
1967	7,725.03	7,012	7,725			
1968	9,375.01	8,459	9,375			
1969	1,802.13	1,616	1,802			
1970	4,312.49	3,841	4,312			
1971	727.19	644	727			
1972	12,970.95	11,405	12,971			
1973	4,161.73	3,633	4,162			
1974	5,521.13	4,787	5,521			
1975	4,072.92	3,505	4,073			
1976	1,691.94	1,445	1,692			
1977	2,859.26	2,422	2,853	6	6.12	1
1978	9,079.27	7,627	8,984	96	6.40	15
1979	8,076.46	6,722	7,918	159	6.71	24
1980	16,025.59	13,213	15,563	462	7.02	66
1981	16,463.34	13,434	15,823	640	7.36	87
1982	18,913.59	16,328	18,914			
1983	17,303.36	14,753	17,303			
1984	24,489.09	20,713	24,404	85	7.75	11
1985	30,607.35	25,533	30,083	525	8.25	64
1986	47,810.95	39,501	46,540	1,271	8.52	149
1987	41,095.26	33,439	39,397	1,698	9.04	188
1988	31,108.85	25,030	29,490	1,619	9.35	173
1989	67,276.33	53,229	62,714	4,562	9.90	461
1990	73,855.80	57,689	67,969	5,887	10.23	575
1991	72,040.64	55,241	65,084	6,956	10.80	644
1992	46,648.02	35,247	41,528	5,120	11.16	459
1993	72,629.85	53,775	63,357	9,273	11.75	789
1994	50,628.58	36,858	43,426	7,203	12.14	593
1995	79,302.27	56,455	66,515	12,788	12.75	1,003
1996	207,257.72	144,127	169,809	37,449	13.36	2,803
1997	83,557.81	56,936	67,081	16,476	13.79	1,195
1998	20,844.66	13,841	16,307	4,537	14.42	315
1999	283,838.00	184,211	217,036	66,802	14.87	4,492
2000	62,321.83	39,306	46,310	16,012	15.52	1,032
2001	24,248.93	14,840	17,484	6,765	16.17	418
2007	20,518.49	10,163	11,974	8,545	19.87	430
2011	4,783.98	1,958	2,307	2,477	22.38	111

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2014	897.06	304	358	539	24.40	22
2016	7,240.43	2,098	2,472	4,769	25.73	185
2017	323,394.81	85,700	100,971	222,424	26.34	8,444
2018	165,355.70	39,636	46,699	118,657	26.96	4,401
2019	186,196.01	39,809	46,903	139,293	27.59	5,049
2020	386,652.62	72,381	85,279	301,374	28.22	10,679
2022	1,515.12	201	237	1,278	29.40	43
	2,587,913.66	1,348,350	1,582,166	1,005,748		44,921
	5,231,798.03	2,758,184	3,313,333	1,918,465		86,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 1.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	10,727	10,727			
2001	13,978.74	13,979	13,979			
2002	7,564.41	7,413	7,456	109	0.50	109
2003	93,599.07	87,983	88,489	5,110	1.50	3,407
	1,490,664.11	1,484,897	1,485,445	5,219		3,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 0.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1952	265.29	206	196	69	17.19	4
1953	6,235.01	4,824	4,597	1,638	17.25	95
1954	139,931.81	107,920	102,845	37,086	17.32	2,141
1955	670.83	516	492	179	17.38	10
1956	659.14	505	481	178	17.43	10
1957	2,742.87	2,096	1,997	745	17.49	43
1958	1,449.41	1,104	1,052	397	17.55	23
1959	1,988.74	1,509	1,438	551	17.60	31
1960	4,373.87	3,308	3,152	1,221	17.66	69
1961	13,955.38	10,517	10,022	3,933	17.71	222
1962	10,165.67	7,634	7,275	2,891	17.76	163
1963	7,222.20	5,403	5,149	2,073	17.81	116
1964	9,312.35	6,940	6,614	2,699	17.86	151
1965	4,863.06	3,610	3,440	1,423	17.91	79
1966	298.86	221	211	88	17.95	5
1967	419.61	309	294	125	18.00	7
1968	1,552.44	1,138	1,084	468	18.04	26
1969	6,571.18	4,796	4,570	2,001	18.09	111
1970	2,632.44	1,913	1,823	809	18.13	45
1971	1,296.66	938	894	403	18.17	22
1972	527.72	380	362	166	18.21	9
1973	2,853.97	2,044	1,948	906	18.25	50
1978	1,565.42	1,091	1,040	526	18.43	29
1980	5,757.50	3,963	3,777	1,981	18.49	107
1983	14,364.94	10,123	9,647	4,718	18.23	259
1985	11,931.99	8,269	7,880	4,052	18.38	220
1988	50,343.63	34,113	32,509	17,835	18.32	974
1989	8,063.15	5,412	5,158	2,906	18.37	158
1990	118,564.43	78,762	75,059	43,506	18.45	2,358
1992	46,166.43	30,101	28,686	17,481	18.41	950
1994	1,672,241.90	1,065,218	1,015,130	657,112	18.52	35,481
1995	21,533.39	13,566	12,928	8,605	18.50	465
1996	2,198.59	1,368	1,304	895	18.52	48
1998	25,189.03	15,219	14,503	10,686	18.67	572
2000	8,155.02	4,776	4,551	3,604	18.75	192
2001	23,622.71	13,614	12,974	10,649	18.75	568
2002	46,096.81	26,091	24,864	21,233	18.79	1,130
2003	134,314.01	74,813	71,295	63,019	18.69	3,372
2004	71,811.27	39,266	37,420	34,392	18.65	1,844
2005	59,090.67	31,637	30,149	28,941	18.66	1,551

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2012	73,572.59	32,107	30,597	42,975	18.72	2,296
2014	122,278.83	48,912	46,612	75,667	18.75	4,036
2015	9,299.86	3,529	3,363	5,937	18.80	316
2016	79,866.78	28,680	27,331	52,535	18.74	2,803
2018	20,476.67	6,389	6,089	14,388	18.75	767
2020	28,786.05	7,427	7,078	21,708	18.69	1,161
2022	111,164.62	21,655	20,637	90,528	18.60	4,867
2023	1,252,470.30	199,018	189,660	1,062,810	18.53	57,356
2024	342,340.66	41,012	39,084	303,257	18.38	16,499
2026	4,541,634.79	126,257	120,320	4,421,315	17.49	252,791
	9,122,890.55	2,140,219	2,039,583	7,083,308		396,602
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1955	799,650.12	775,085	738,640	61,011	1.98	30,814
1956	1,047.45	1,015	967	80	1.98	40
1957	10,249.83	9,928	9,461	789	1.98	398
1958	2,482.66	2,404	2,291	192	1.98	97
1959	5,183.81	5,017	4,781	403	1.98	204
1960	4,948.06	4,787	4,562	386	1.98	195
1961	539,405.64	521,675	497,145	42,260	1.98	21,343
1962	339.03	328	313	26	1.98	13
1963	277.93	269	256	22	1.98	11
1966	3,859.88	3,725	3,550	310	1.98	157
1967	2,790.92	2,692	2,565	226	1.98	114
1969	866.59	835	796	71	1.98	36
1970	8,032.58	7,733	7,369	663	1.99	333
1971	18,401.44	17,705	16,872	1,529	1.99	768
1972	3,388.32	3,258	3,105	284	1.99	143
1973	2,861.11	2,750	2,621	240	1.99	121
1974	1,212,931.09	1,164,863	1,110,090	102,841	1.99	51,679
1975	22,751.74	21,835	20,808	1,943	1.99	976
1976	32,788.40	31,445	29,966	2,822	1.99	1,418
1977	35,227.17	33,759	32,172	3,056	1.99	1,536
1978	14,269.12	13,664	13,022	1,248	1.99	627
1979	148,221.56	141,821	135,152	13,069	1.99	6,567

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1980	460,230.72	439,990	419,301	40,930	1.99	20,568
1981	57,414.00	54,841	52,262	5,152	1.99	2,589
1982	38,599.74	36,932	35,195	3,404	2.01	1,694
1983	2,914.84	2,790	2,659	256	1.95	131
1984	89,751.74	85,821	81,786	7,966	1.95	4,085
1985	30,648.24	29,254	27,878	2,770	1.98	1,399
1986	140,082.48	133,331	127,062	13,021	2.05	6,352
1987	3,330.36	3,171	3,022	308	1.99	155
1988	2,092.34	1,990	1,896	196	1.98	99
1989	964,184.71	914,818	871,802	92,383	2.02	45,734
1990	710,334.35	674,107	642,410	67,925	1.96	34,656
1991	55,324.88	52,437	49,971	5,354	1.96	2,732
1992	345,020.86	326,148	310,812	34,209	2.00	17,104
1993	37,015.00	34,968	33,324	3,691	1.96	1,883
1994	335,991.96	316,672	301,782	34,210	1.98	17,278
1995	34,567.26	32,555	31,024	3,543	1.95	1,817
1996	43,356.00	40,729	38,814	4,542	1.97	2,306
1997	10,221.04	9,588	9,137	1,084	1.95	556
1998	247,914.36	231,750	220,853	27,062	1.99	13,599
2000	1,459,320.19	1,357,460	1,293,631	165,690	1.99	83,261
2001	376,052.25	349,052	332,639	43,413	1.97	22,037
2002	173,687.14	160,417	152,874	20,813	2.03	10,253
2003	200,366.76	184,578	175,899	24,468	2.01	12,173
2004	200,396.72	183,964	175,314	25,083	2.01	12,479
2005	508,142.12	465,407	443,523	64,619	1.97	32,802
2006	72,718.65	66,334	63,215	9,504	1.97	4,824
2007	745,744.60	676,241	644,443	101,301	2.00	50,650
2008	547,767.46	494,524	471,271	76,497	1.99	38,441
2009	132,314.80	118,792	113,206	19,109	1.99	9,603
2010	92,229.97	82,324	78,453	13,777	1.99	6,923
2011	75,088.53	66,573	63,443	11,646	1.98	5,882
2012	249,484.70	219,222	208,914	40,571	2.00	20,286
2013	35,996.21	31,345	29,871	6,125	2.00	3,062
2014	372,642.66	321,404	306,291	66,351	1.99	33,342
2015	382,922.06	326,326	310,982	71,940	1.99	36,151
2016	809,233.07	679,756	647,793	161,440	2.00	80,720
2017	172,226.42	142,345	135,652	36,575	1.99	18,379
2018	1,012,875.83	820,429	781,851	231,024	1.99	116,092
2019	2,635,087.13	2,081,192	1,983,332	651,755	2.00	325,878
2020	62,654.62	47,931	45,677	16,977	2.00	8,488

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
2021	330,688.89	242,626	231,217	99,471	2.00	49,736
2022	2,038,097.32	1,412,401	1,345,988	692,109	1.99	347,793
2023	1,263,784.01	805,030	767,177	496,607	1.99	249,551
2024	492,231.39	273,927	261,047	231,185	1.99	116,173
2025	46,041.62	19,779	18,849	27,193	1.99	13,665
	20,966,764.45	17,817,864	16,980,047	3,986,717		2,000,971
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
1969	5,481.22	3,015	2,873	2,608	36.80	71
1970	2,773.37	1,511	1,440	1,333	37.05	36
1989	24,553.66	12,154	11,583	12,971	38.26	339
1992	56,002.79	26,467	25,222	30,780	38.50	799
1994	10,149.48	4,618	4,401	5,749	38.93	148
2002	4,039.26	1,544	1,471	2,568	39.60	65
2005	2,598.72	911	868	1,731	39.85	43
2010	2,753.51	804	766	1,987	40.00	50
2011	36,187.83	10,096	9,621	26,567	40.06	663
2014	165,809.83	39,380	37,528	128,282	40.13	3,197
2015	202,559.57	45,191	43,066	159,494	40.05	3,982
2016	535,157.90	111,259	106,027	429,130	40.01	10,726
2018	836,371.29	147,201	140,279	696,092	39.81	17,485
2019	4,939.25	785	748	4,191	39.67	106
2020	220,427.58	31,080	29,619	190,809	39.59	4,820
2021	305,270.89	37,426	35,666	269,605	39.35	6,851
2023	14,770,426.65	1,230,377	1,172,523	13,597,903	38.52	353,009
2024	11,900,703.91	737,844	703,150	11,197,554	37.82	296,075
2025	1,779,076.55	69,740	66,461	1,712,616	36.81	46,526
	30,865,283.26	2,511,403	2,393,314	28,471,969		744,991

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1933	657.93	553	527	131	13.20	10
1992	1,969,044.37	1,372,227	1,307,704	661,341	15.00	44,089
1993	15,226.14	10,508	10,014	5,212	15.04	347
1994	10,056.65	6,864	6,541	3,515	15.12	232
2000	1,880.00	1,196	1,140	740	15.17	49
2001	34,203.52	21,456	20,447	13,756	15.15	908
2023	23,764.21	4,491	4,280	19,484	15.02	1,297
2024	18,478.82	2,646	2,522	15,957	14.95	1,067
	2,073,311.64	1,419,941	1,353,174	720,138		47,999
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,477,489.11	1,669,208	1,590,720	2,886,769	29.45	98,023
2011	164,904.32	56,744	54,076	110,828	29.55	3,751
2021	82,530.61	13,122	12,505	70,026	29.10	2,406
2022	1,846,265.51	249,246	237,526	1,608,739	28.83	55,801
2023	116,245.21	12,647	12,052	104,193	28.66	3,635
2024	86,427.86	7,018	6,688	79,740	28.27	2,821
2025	1,384,198.38	71,009	67,670	1,316,528	27.74	47,460
2026	2,557,854.94	48,088	45,827	2,512,028	26.10	96,246
	10,715,915.94	2,127,082	2,027,064	8,688,852		310,143
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	31,183,853.56	4,013,362	3,824,648	27,359,205	37.24	734,673
2022	3,002,099.75	325,428	310,126	2,691,974	37.00	72,756
2023	29,706.91	2,599	2,477	27,230	36.50	746

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2024	16,559.22	1,076	1,025	15,534	35.96	432
2025	2,771,677.94	113,916	108,560	2,663,118	35.00	76,089
2026	769,747.00	11,700	11,150	758,597	32.39	23,421
	37,773,644.38	4,468,081	4,257,986	33,515,658		908,117
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1953	3,257.25	3,240	3,088	170	0.21	170
1954	5,805.05	5,738	5,468	337	0.46	337
1955	1,299.58	1,276	1,216	84	0.72	84
1957	739.21	716	682	57	1.24	46
1958	3,442.55	3,313	3,157	285	1.51	189
1959	1,246.84	1,191	1,135	112	1.79	63
1960	2,397.45	2,273	2,166	231	2.07	112
1961	452.87	426	406	47	2.35	20
1962	6,790.13	6,344	6,046	744	2.63	283
1963	9,584.72	8,885	8,467	1,118	2.92	383
1964	2,315.80	2,130	2,030	286	3.21	89
1966	1,981.41	1,794	1,710	272	3.79	72
1967	1,019.29	915	872	147	4.08	36
1968	340.49	303	289	52	4.37	12
1970	607.60	532	507	101	4.96	20
1971	8,943.06	7,767	7,402	1,541	5.26	293
1972	925.56	797	760	166	5.56	30
1975	143.35	120	114	29	6.51	4
1976	21,294.97	17,654	16,824	4,471	6.84	654
1977	6,354.06	5,212	4,967	1,387	7.19	193
1978	7,189.36	5,834	5,560	1,630	7.54	216
1979	3,672.60	2,947	2,808	864	7.90	109
1980	12,344.70	9,789	9,329	3,016	8.28	364
1983	340.88	283	270	71	8.86	8
1985	25,237.76	20,528	19,563	5,675	9.52	596
1986	5,170.73	4,168	3,972	1,199	9.75	123
1988	319.58	250	238	81	10.76	8
1989	18,906.74	14,605	13,918	4,988	11.04	452
1990	1,135.92	862	821	314	11.58	27
1991	4,924.54	3,688	3,515	1,410	11.90	118

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1992	7,344.39	5,397	5,143	2,201	12.45	177
1994	37,038.30	26,242	25,008	12,030	13.37	900
1995	27,533.17	19,080	18,183	9,350	13.95	670
1997	45,397.51	30,135	28,718	16,679	14.94	1,116
1998	38,278.96	24,874	23,704	14,575	15.36	949
1999	70,699.14	44,717	42,614	28,085	15.98	1,758
2000	37,975.10	23,446	22,344	15,632	16.42	952
2001	108,284.74	65,166	62,102	46,183	16.87	2,738
2002	38,459.14	22,426	21,372	17,088	17.52	975
2003	34,421.10	19,496	18,579	15,842	17.99	881
2004	51,660.69	28,248	26,920	24,741	18.65	1,327
2005	297,170.04	157,173	149,783	147,387	19.15	7,696
2006	136,683.02	69,763	66,483	70,200	19.66	3,571
2007	76,765.30	37,722	35,948	40,817	20.18	2,023
2011	147,152.84	59,979	57,159	89,994	22.52	3,996
2012	1,913.71	738	703	1,210	23.09	52
2013	5,210.38	1,899	1,810	3,401	23.54	144
2014	105,035.51	35,838	34,153	70,883	24.13	2,938
2015	19,820.01	6,291	5,995	13,825	24.73	559
2016	52,108.54	15,320	14,600	37,509	25.21	1,488
2017	28,196.99	7,608	7,250	20,947	25.71	815
2018	274,045.82	67,086	63,932	210,114	26.22	8,014
2019	223,101.71	48,859	46,562	176,540	26.75	6,600
2020	164,729.53	31,793	30,298	134,431	27.17	4,948
2021	42,421.26	7,046	6,715	35,707	27.61	1,293
2022	65,019.10	9,012	8,588	56,431	27.97	2,018
2023	4,479.27	495	472	4,008	28.15	142
2024	173,999.20	14,129	13,465	160,535	28.27	5,679
2025	869,290.58	44,160	42,084	827,207	28.00	29,543
2026	886,024.60	16,480	15,705	870,320	26.45	32,904
	4,228,443.70	1,074,198	1,023,688	3,204,756		131,977
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	99,813.85	74,204	85,013	14,801	18.81	787
1961	85,931.93	63,639	72,909	13,023	18.87	690
1962	139,643.05	103,015	118,021	21,622	18.93	1,142

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1963	9,382.30	6,894	7,898	1,484	18.99	78
1964	3,651.76	2,672	3,061	591	19.04	31
1965	474.25	346	396	78	19.10	4
1966	294.50	214	245	49	19.15	3
1967	852.19	616	706	146	19.21	8
1968	3,537.11	2,543	2,913	624	19.26	32
1969	655.25	469	537	118	19.31	6
1970	2,304.32	1,641	1,880	424	19.36	22
1971	74,181.56	52,583	60,243	13,939	19.40	719
1972	5,234.21	3,691	4,229	1,006	19.45	52
1973	5,814.23	4,079	4,673	1,141	19.49	59
1974	1,068.69	746	855	214	19.54	11
1975	19,950.34	13,841	15,857	4,093	19.58	209
1976	97,620.97	67,339	77,148	20,473	19.62	1,043
1977	260,489.36	178,615	204,633	55,856	19.66	2,841
1978	14,750.39	10,052	11,516	3,234	19.70	164
1979	31,084.18	21,046	24,112	6,972	19.74	353
1980	49,887.90	33,553	38,441	11,447	19.78	579
1981	48,613.67	32,477	37,208	11,406	19.81	576
1982	15,985.39	11,097	12,713	3,272	19.60	167
1983	15,809.97	10,934	12,527	3,283	19.40	169
1984	47,283.92	32,352	37,065	10,219	19.61	521
1985	68,295.49	46,482	53,253	15,043	19.48	772
1986	218,942.62	147,195	168,636	50,306	19.74	2,548
1987	95,118.01	63,501	72,751	22,367	19.67	1,137
1988	78,448.07	51,948	59,515	18,933	19.64	964
1989	133,013.38	87,283	99,997	33,016	19.65	1,680
1990	1,465.59	952	1,091	375	19.68	19
1991	12,681.23	8,149	9,336	3,345	19.75	169
1992	107,663.77	68,345	78,301	29,363	19.85	1,479
1993	237,630.03	148,851	170,534	67,097	19.98	3,358
1994	9,177.05	5,697	6,527	2,650	19.85	134
1995	132,381.24	81,309	93,153	39,228	19.78	1,983
1996	77,203.97	46,623	53,414	23,790	20.01	1,189
1997	4,600,357.88	2,741,353	3,140,674	1,459,683	20.00	72,984
1998	279,162.98	163,897	187,771	91,392	20.04	4,560
1999	84,439.57	48,992	56,128	28,311	19.90	1,423
2000	89,293.51	50,879	58,290	31,003	20.01	1,549
2001	721,827.70	404,945	463,932	257,896	19.95	12,927
2002	42,063.85	23,186	26,563	15,500	19.95	777

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2003	179,924.42	97,249	111,415	68,510	19.98	3,429
2004	145,478.86	76,929	88,135	57,344	20.05	2,860
2005	166,257.47	86,155	98,705	67,553	19.99	3,379
2006	139,387.19	70,586	80,868	58,519	19.98	2,929
2007	873,282.69	430,878	493,642	379,640	20.02	18,963
2008	78,957.08	37,836	43,347	35,610	20.11	1,771
2009	53,901.30	25,091	28,746	25,155	20.09	1,252
2010	195,427.86	88,021	100,843	94,585	20.13	4,699
2011	313,700.80	136,648	156,553	157,148	20.09	7,822
2012	49,224.10	20,625	23,629	25,595	20.10	1,273
2013	122,199.75	49,161	56,322	65,878	20.06	3,284
2014	163,352.86	62,695	71,828	91,525	20.07	4,560
2015	94,547.15	34,472	39,493	55,054	20.04	2,747
2016	606,431.76	208,249	238,584	367,848	20.08	18,319
2017	57,990.09	18,621	21,333	36,657	20.09	1,825
2018	71,514.22	21,275	24,374	47,140	20.07	2,349
2019	6,715.34	1,833	2,100	4,615	19.97	231
2020	45,518.07	11,184	12,813	32,705	19.96	1,639
2021	220,740.18	47,724	54,676	166,064	19.94	8,328
2022	731,957.07	135,046	154,718	577,239	19.89	29,022
2023	356,935.56	53,719	61,544	295,392	19.76	14,949
2024	572,361.81	64,677	74,098	498,264	19.62	25,396
2025	396,046.50	28,436	32,578	363,468	19.38	18,755
2026	283,119.23	7,418	8,499	274,621	18.58	14,780
	13,948,452.59	6,732,773	7,713,508	6,234,945		314,479
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1960	27,374.98	25,066	27,375			
1961	2,250.14	2,058	2,250			
1962	11,395.40	10,411	11,395			
1964	212.41	194	212			
1965	479.69	437	480			
1972	4,846.95	4,368	4,847			
1973	59,338.04	53,393	59,338			
1976	674.99	604	675			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1977	9,114.69	8,142	9,115			
1978	24,124.85	21,505	24,125			
1979	540.75	481	541			
1980	8,726.53	7,746	8,727			
1981	52,430.77	46,439	52,431			
1982	22,292.87	19,841	22,293			
1984	11,417.15	10,141	11,417			
1986	31,130.64	27,485	31,131			
1987	11,362.33	10,008	11,362			
1988	15,773.37	13,846	15,773			
1989	8,654.63	7,562	8,655			
1990	94,337.02	82,300	94,337			
1992	6,049.58	5,218	6,005	45	5.50	8
1993	1,598.34	1,376	1,583	15	5.41	3
1994	38,859.45	33,341	38,367	493	5.38	92
1995	4,586.75	3,915	4,505	82	5.40	15
1996	1,532.27	1,299	1,495	37	5.47	7
1997	1,129.92	953	1,097	33	5.47	6
1998	3,483.10	2,929	3,371	113	5.40	21
2001	6,551.41	5,396	6,209	342	5.46	63
2002	8,685.69	7,108	8,179	506	5.44	93
2003	26,975.97	21,934	25,240	1,736	5.40	321
2004	262,708.52	211,612	243,510	19,198	5.43	3,536
2005	28,203.02	22,495	25,886	2,317	5.46	424
2008	29,302.79	22,660	26,076	3,227	5.42	595
2010	189,349.18	142,466	163,941	25,408	5.43	4,679
2011	217,404.63	160,749	184,980	32,425	5.46	5,939
2014	19,697.18	13,713	15,780	3,917	5.45	719
2016	36,430.01	23,986	27,602	8,828	5.45	1,620
2017	42,967.09	27,310	31,427	11,540	5.45	2,117
2018	58,528.05	35,667	41,043	17,485	5.45	3,208
2019	838,990.00	485,775	559,000	279,990	5.45	51,374
2022	155,036.47	70,185	80,765	74,272	5.44	13,653
2023	27,455.94	10,752	12,373	15,083	5.44	2,773
2024	111,410.30	35,094	40,384	71,026	5.44	13,056
	2,513,413.86	1,697,960	1,945,295	568,119		104,322

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,398	3,893	2,735	24.25	113
2002	3,783,335.80	1,899,991	2,176,755	1,606,581	24.28	66,169
2003	87,794.37	43,327	49,638	38,156	24.12	1,582
2004	116,222.01	55,961	64,113	52,109	24.23	2,151
2005	21,321.99	10,038	11,500	9,822	24.16	407
2006	70,501.63	32,233	36,928	33,573	24.34	1,379
2007	23,909.23	10,630	12,178	11,731	24.36	482
2008	36,082.96	15,620	17,895	18,188	24.24	750
2009	2,440.34	1,021	1,170	1,271	24.34	52
2010	44,187.56	17,861	20,463	23,725	24.32	976
2011	22,823.04	8,878	10,171	12,652	24.34	520
2012	5,700.89	2,133	2,444	3,257	24.26	134
2013	10,921.02	3,892	4,459	6,462	24.38	265
2014	82,583.84	28,079	32,169	50,415	24.26	2,078
2015	2,300.95	738	846	1,455	24.34	60
2016	41,558.96	12,526	14,351	27,208	24.34	1,118
2017	11,135.61	3,131	3,587	7,549	24.28	311
2018	114,113.01	29,681	34,005	80,109	24.18	3,313
2019	936,945.86	222,056	254,402	682,544	24.15	28,263
2020	15,681.92	3,323	3,807	11,875	24.17	491
2021	136,511.67	25,378	29,075	107,437	24.09	4,460
2022	978,381.25	154,584	177,102	801,280	23.99	33,401
2023	81,823.98	10,482	12,009	69,815	23.82	2,931
2024	272,502.49	26,106	29,909	242,594	23.61	10,275
	6,905,408.79	2,621,067	3,002,867	3,902,542		161,681
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	780,161.32	230,148	263,672	516,489	29.87	17,291
2015	32,204.52	8,963	10,269	21,936	29.82	736
2016	12,899.16	3,359	3,848	9,051	29.82	304
2018	55,602.72	12,383	14,187	41,416	29.67	1,396

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2019	14,930.36	3,013	3,452	11,478	29.67	387
2022	25,185.45	3,355	3,844	21,342	29.28	729
2023	69,633.76	7,507	8,600	61,033	28.97	2,107
	990,617.29	268,728	307,872	682,745		22,950
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	278,302.77	241,706	276,914	1,388	5.26	264
1972	1,527.12	1,315	1,507	21	5.56	4
1973	1,441.98	1,230	1,409	33	5.87	6
1974	13,782.80	11,650	13,347	436	6.19	70
1975	146,160.79	122,373	140,199	5,962	6.51	916
1976	283,250.60	234,815	269,020	14,231	6.84	2,081
1978	1,783.39	1,447	1,658	126	7.54	17
1983	1,777.87	1,477	1,692	86	8.86	10
1984	8,493.26	7,003	8,023	470	9.05	52
1986	1,510.21	1,217	1,394	116	9.75	12
1987	64,943.44	51,565	59,076	5,867	10.25	572
1988	169,052.06	132,131	151,378	17,674	10.76	1,643
1989	18,610.84	14,377	16,471	2,140	11.04	194
1990	3,340.41	2,536	2,905	435	11.58	38
1992	918.79	675	773	145	12.45	12
1994	8,596.07	6,090	6,977	1,619	13.37	121
1995	476.98	331	379	98	13.95	7
1996	2,296.68	1,562	1,790	507	14.34	35
1997	23,408.24	15,538	17,801	5,607	14.94	375
1998	20,865.48	13,558	15,533	5,333	15.36	347
1999	5,014.76	3,172	3,634	1,381	15.98	86
2000	411,046.72	253,780	290,747	120,300	16.42	7,326
2001	15,904.76	9,571	10,965	4,940	16.87	293
2002	132,150.72	77,057	88,282	43,869	17.52	2,504
2003	14,245.41	8,069	9,244	5,001	17.99	278
2004	40,903.71	22,366	25,624	15,280	18.65	819
2005	20,007.69	10,582	12,123	7,884	19.15	412
2007	63,224.57	31,069	35,595	27,630	20.18	1,369
2008	2,284.17	1,078	1,235	1,049	20.71	51
2009	9,282.87	4,175	4,783	4,500	21.41	210

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2010	66,343.57	28,461	32,607	33,737	21.96	1,536
2011	413,430.79	168,514	193,061	220,370	22.52	9,786
2012	84,236.56	32,490	37,223	47,014	23.09	2,036
2014	114,194.31	38,963	44,639	69,556	24.13	2,883
2015	184,144.69	58,448	66,962	117,183	24.73	4,738
2016	68,479.62	20,133	23,066	45,414	25.21	1,801
2017	317,447.76	85,647	98,123	219,325	25.71	8,531
2018	370,186.69	90,622	103,823	266,364	26.22	10,159
2019	352,853.49	77,275	88,531	264,322	26.75	9,881
2020	668,876.06	129,093	147,897	520,979	27.17	19,175
2021	1,470,572.82	244,262	279,843	1,190,730	27.61	43,127
2022	1,221,644.33	169,320	193,984	1,027,660	27.97	36,742
2023	402,582.30	44,526	51,012	351,570	28.15	12,489
2024	201,112.93	16,330	18,709	182,404	28.27	6,452
2025	120,192.61	6,106	6,995	113,197	28.00	4,043
	7,820,903.69	2,493,705	2,856,953	4,963,951		193,503
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1970	2,453.00	2,170	2,453			
1971	872.29	770	872			
1977	342.77	299	343			
1989	1,813.00	1,543	1,813			
1991	11,104.08	9,343	11,104			
1993	1,829.56	1,526	1,830			
1994	164,577.50	136,402	164,578			
1995	8,948.74	7,385	8,932	16	6.67	2
1996	553.43	454	549	4	6.68	1
1997	6,824.90	5,577	6,745	79	6.60	12
1998	2,764.61	2,245	2,715	49	6.59	7
2000	60,727.10	48,600	58,782	1,945	6.61	294
2005	3,338.96	2,548	3,082	257	6.67	39
2006	4,214.76	3,180	3,846	368	6.67	55
2008	49,021.21	36,001	43,544	5,477	6.69	819
2010	2,592.10	1,848	2,235	357	6.65	54
2011	12,791.22	8,941	10,814	1,977	6.67	296
2015	136,503.33	86,338	104,427	32,076	6.68	4,802

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2016	124,471.63	76,065	92,002	32,470	6.68	4,861
2017	98,527.99	57,846	69,966	28,562	6.68	4,276
2018	17,640.50	9,882	11,952	5,688	6.67	853
2023	7,122.00	2,456	2,971	4,151	6.65	624
	719,034.68	501,419	605,556	113,479		16,995
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1990	127.23	90	109	19	15.05	1
1993	758,027.04	523,114	631,757	126,270	15.04	8,396
1994	3,146.41	2,147	2,593	554	15.12	37
1995	8,657.45	5,863	7,081	1,577	15.01	105
1996	2,701.38	1,805	2,180	522	15.16	34
1997	9,933.05	6,564	7,927	2,006	15.14	132
1999	1,738.51	1,123	1,356	382	15.06	25
2001	420,169.40	263,572	318,312	101,857	15.15	6,723
2003	86,006.96	52,344	63,215	22,792	15.11	1,508
2004	10,670.85	6,387	7,713	2,957	15.09	196
2005	32,699.77	19,195	23,182	9,518	15.13	629
2007	34,349.48	19,359	23,380	10,970	15.10	726
2009	25,709.98	13,768	16,627	9,083	15.18	598
2010	22,825.61	11,901	14,373	8,453	15.15	558
2011	16,891.81	8,535	10,308	6,584	15.17	434
2012	2,393.22	1,169	1,412	981	15.18	65
2013	4,156.41	1,959	2,366	1,791	15.15	118
2014	18,718.75	8,446	10,200	8,519	15.20	560
2015	136,614.01	58,908	71,142	65,472	15.17	4,316
2016	10,340.67	4,235	5,115	5,226	15.14	345
2018	11,932.98	4,291	5,182	6,751	15.14	446
2019	5,810.76	1,926	2,326	3,485	15.12	230
2022	113,879.75	26,192	31,632	82,248	15.07	5,458
2023	61,818.43	11,684	14,111	47,708	15.02	3,176
2024	51,382.29	7,358	8,886	42,496	14.95	2,843
	1,850,702.20	1,061,935	1,282,483	568,219		37,659

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RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1937	1,234.84	972	1,174	61	17.87	3
1961	294.42	214	258	36	20.00	2
1970	377.45	264	319	59	20.56	3
1976	1,808.65	1,221	1,475	334	20.87	16
1982	26,509.40	18,048	21,796	4,713	20.86	226
1987	357.42	234	283	75	20.74	4
1988	95.00	61	74	21	21.02	1
1989	24.29	16	19	5	20.98	
1990	2,123.00	1,348	1,628	495	20.97	24
1992	4,760.80	2,956	3,570	1,191	21.06	57
1993	2,703.40	1,657	2,001	702	21.15	33
1995	18,973.34	11,356	13,714	5,259	21.13	249
1996	4,307.22	2,549	3,078	1,229	21.05	58
1997	9,271.45	5,389	6,508	2,763	21.26	130
1998	11,191.78	6,411	7,742	3,449	21.25	162
2000	519,130.02	287,494	347,202	171,928	21.35	8,053
2001	12,387.00	6,760	8,164	4,223	21.23	199
2002	2,306.86	1,232	1,488	819	21.37	38
2004	6,184.42	3,173	3,832	2,352	21.36	110
2009	184,472.34	82,976	100,209	84,263	21.41	3,936
2014	17,931.59	6,613	7,986	9,945	21.40	465
2017	149,837.36	46,120	55,698	94,139	21.36	4,407
	976,282.05	487,064	588,220	388,062		18,176
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			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
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	154	154			
1950	3,419.22	3,419	3,419			
1954	114.00	113	114			
1955	3,369.90	3,309	3,370			
1959	10,313.10	9,852	10,313			
1960	27,782.48	26,345	27,782			
1961	1,594.52	1,501	1,595			
1962	1,314.41	1,228	1,314			
1963	614.41	570	614			
1964	746.64	687	747			
1965	861.27	786	861			
1966	1,553.29	1,406	1,553			
1967	104,751.07	94,066	104,751			
1968	23,858.73	21,252	23,859			
1969	4,640.61	4,099	4,641			
1970	2,008.79	1,760	2,009			
1971	2,014.32	1,749	2,014			
1972	4,281.55	3,686	4,282			
1973	2,776.85	2,369	2,777			
1974	3,268.03	2,762	3,268			
1975	12,868.29	10,774	12,868			
1977	487.18	400	486	1	7.19	
1978	3,675.13	2,982	3,624	51	7.54	7
1979	423.97	340	413	11	7.90	1
1980	1,309.69	1,039	1,263	47	8.28	6
1981	4,025.99	3,153	3,832	194	8.67	22
1982	4,614.96	3,881	4,615			
1983	11,408.95	9,479	11,409			
1984	500.00	412	500			
1985	12,832.20	10,438	12,685	147	9.52	15
1986	1,022.46	824	1,001	21	9.75	2
1988	1,781.17	1,392	1,692	89	10.76	8
1989	13,848.31	10,698	13,001	847	11.04	77
1990	1,502.94	1,141	1,387	116	11.58	10
1991	236,214.33	176,925	215,018	21,196	11.90	1,781
1992	44,551.84	32,737	39,785	4,766	12.45	383
1993	18,016.03	12,975	15,769	2,247	13.01	173

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
1994	112,769.99	79,898	97,100	15,670	13.37	1,172
1995	123,184.01	85,367	103,747	19,437	13.95	1,393
1996	39,025.60	26,545	32,260	6,765	14.34	472
1997	717,601.68	476,344	578,903	138,698	14.94	9,284
1998	246,205.62	159,984	194,429	51,776	15.36	3,371
1999	277,503.96	175,521	213,312	64,192	15.98	4,017
2000	44,301.76	27,352	33,241	11,061	16.42	674
2001	178,930.70	107,680	130,864	48,067	16.87	2,849
2002	90,388.68	52,706	64,054	26,335	17.52	1,503
2003	33,809.51	19,150	23,273	10,536	17.99	586
2004	729,490.49	398,885	484,767	244,723	18.65	13,122
2005	700,704.90	370,603	450,396	250,309	19.15	13,071
2006	228,104.68	116,425	141,492	86,613	19.66	4,406
2007	124,971.14	61,411	74,633	50,338	20.18	2,494
2008	652,664.24	307,927	374,225	278,439	20.71	13,445
2009	320,397.52	144,115	175,144	145,254	21.41	6,784
2010	122,302.84	52,468	63,765	58,538	21.96	2,666
2011	81,820.18	33,350	40,530	41,290	22.52	1,833
2012	15,371.28	5,929	7,206	8,166	23.09	354
2013	153,302.63	55,879	67,910	85,393	23.54	3,628
2014	186,396.80	63,599	77,292	109,105	24.13	4,522
2015	352,468.52	111,874	135,961	216,507	24.73	8,755
2016	261,508.99	76,884	93,438	168,071	25.21	6,667
2017	94,153.21	25,403	30,872	63,281	25.71	2,461
2018	298,796.30	73,145	88,894	209,903	26.22	8,005
2019	200,040.33	43,809	53,241	146,799	26.75	5,488
2020	817,008.22	157,683	191,633	625,375	27.17	23,017
2021	910,916.02	151,303	183,879	727,037	27.61	26,332
2022	1,464,817.41	203,024	246,736	1,218,081	27.97	43,550
2023	3,969,144.10	438,987	533,503	3,435,641	28.15	122,048
2024	447,445.47	36,333	44,156	403,290	28.27	14,266
	14,631,222.04	4,667,441	5,636,798	8,994,424		354,720
	166,102,291.11	52,090,880	54,014,408	112,087,884		5,765,285

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 3.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2007	98,862.25	96,391	83,939	14,923	0.50	14,923
2008	10,904.48	10,087	8,784	2,121	1.50	1,414
2009	196,763.79	172,168	149,927	46,836	2.50	18,734
2010	29,674.64	24,482	21,319	8,355	3.50	2,387
2013	49,177.44	33,195	28,907	20,271	6.50	3,119
2014	164,928.32	103,080	89,764	75,164	7.50	10,022
2015	142,233.63	81,784	71,219	71,014	8.50	8,355
2016	156,448.43	82,135	71,525	84,924	9.50	8,939
2017	694,772.06	330,017	287,385	407,387	10.50	38,799
2018	365,293.03	155,250	135,195	230,098	11.50	20,009
2019	260,157.81	97,559	84,956	175,201	12.50	14,016
2020	246,448.03	80,096	69,749	176,699	13.50	13,089
2021	1,067,273.33	293,500	255,586	811,688	14.50	55,978
2022	104,987.55	23,622	20,571	84,417	15.50	5,446
2023	12,578.55	2,201	1,917	10,662	16.50	646
2024	849.08	106	92	757	17.50	43
2025	50,000.00	3,750	3,266	46,734	18.50	2,526
2026	50,000.00	1,250	1,089	48,911	19.50	2,508
	3,701,352.42	1,590,673	1,385,190	2,316,162		220,953
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,312.22	1,279	1,312			
2008	24,417.03	22,586	24,001	416	1.50	277
2010	2,239.24	1,847	1,963	277	3.50	79
2011	20,678.25	16,026	17,030	3,648	4.50	811
2014	33,759.66	21,100	22,422	11,338	7.50	1,512
2015	35,177.20	20,227	21,494	13,683	8.50	1,610
2016	233,275.70	122,470	130,141	103,134	9.50	10,856
2017	400,100.57	190,048	201,952	198,148	10.50	18,871
2018	31,187.62	13,255	14,085	17,102	11.50	1,487
2019	69,735.23	26,151	27,789	41,946	12.50	3,356
2020	115,739.37	37,615	39,971	75,768	13.50	5,612
2021	112,879.19	31,042	32,986	79,893	14.50	5,510
2022	74,226.28	16,701	17,747	56,479	15.50	3,644
2023	16,822.55	2,944	3,128	13,694	16.50	830

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2024	4,362.42	545	579	3,783	17.50	216
2025	50,000.00	3,750	3,985	46,015	18.50	2,487
2026	50,000.00	1,250	1,328	48,672	19.50	2,496
	1,275,912.53	528,836	561,915	713,998		59,654
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	4,828.41	4,708	4,828			
2010	1,926.82	1,590	1,711	216	3.50	62
2014	4,225.61	2,641	2,842	1,383	7.50	184
2015	64,028.79	36,817	39,626	24,403	8.50	2,871
2016	22,950.78	12,049	12,968	9,982	9.50	1,051
2017	29,884.80	14,195	15,278	14,607	10.50	1,391
2018	66,579.64	28,296	30,455	36,125	11.50	3,141
2019	9,728.37	3,648	3,926	5,802	12.50	464
2020	395,875.29	128,659	138,475	257,400	13.50	19,067
2021	17,352.44	4,772	5,136	12,216	14.50	842
2022	279,971.38	62,994	67,800	212,171	15.50	13,688
	897,352.33	300,369	323,047	574,305		42,761
	5,874,617.28	2,419,878	2,270,152	3,604,465		323,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 5.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2017	3,747.59	3,560	3,436	311	0.50	311
2020	18,196.00	11,827	11,416	6,780	3.50	1,937
2021	41,085.52	22,597	21,812	19,273	4.50	4,283
	63,029.11	37,984	36,665	26,364		6,531
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	8,554.22	8,127	7,630	924	0.50	924
2018	2,800.72	2,381	2,235	565	1.50	377
2020	4,541.15	2,952	2,771	1,770	3.50	506
2021	67,897.69	37,344	35,060	32,837	4.50	7,297
2022	11,938.00	5,372	5,044	6,894	5.50	1,253
2023	2,910.37	1,019	957	1,954	6.50	301
2025	50,000.00	7,500	7,041	42,959	8.50	5,054
2026	50,000.00	2,500	2,347	47,653	9.50	5,016
	198,642.15	67,195	63,086	135,556		20,728
	261,671.26	105,179	99,751	161,920		27,259

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 10.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2022	385,091.78	346,583	332,609	52,483	0.50	52,483
2023	8,559,812.76	5,991,869	5,750,284	2,809,529	1.50	1,873,019
2024	2,357,733.85	1,178,867	1,131,337	1,226,397	2.50	490,559
	11,302,638.39	7,517,319	7,214,230	4,088,408		2,416,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.7	21.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2017	49,440.00	46,968	49,440			
2019	985,498.08	739,124	782,221	203,277	2.50	81,311
2020	17,620.50	11,453	12,121	5,500	3.50	1,571
2021	44,109.42	24,260	25,675	18,435	4.50	4,097
2022	240,887.73	108,399	114,720	126,168	5.50	22,940
2023	1,660,917.30	581,321	615,217	1,045,700	6.50	160,877
2024	52,739.48	13,185	13,954	38,786	7.50	5,171
2025	2,018,647.18	302,797	320,453	1,698,194	8.50	199,788
2026	1,061,944.00	53,097	56,193	1,005,751	9.50	105,869
	6,131,803.69	1,880,604	1,989,993	4,141,811		581,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 9.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	365,169.50	352,998	344,910	20,260	0.50	20,260
2013	142,364.69	128,128	125,192	17,172	1.50	11,448
2014	495,556.48	412,962	403,500	92,057	2.50	36,823
2022	1,468,239.56	440,472	430,379	1,037,860	10.50	98,844
2023	34,087,937.43	7,953,738	7,771,494	26,316,444	11.50	2,288,386
2024	7,807,883.74	1,301,340	1,271,522	6,536,361	12.50	522,909
	44,367,151.40	10,589,638	10,346,997	34,020,154		2,978,670

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 6.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	822,131.14	591,606	749,295	72,836	2.53	28,789
2021	1,248,722.55	825,530	1,045,570	203,153	2.82	72,040
2022	345,208.21	200,221	253,589	91,620	3.26	28,104
2023	231,386.91	110,372	139,791	91,596	3.84	23,853
2024	214,861.26	76,319	96,661	118,200	4.54	26,035
	2,862,310.07	1,804,048	2,284,906	577,404		178,821
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	294,164.59	232,537	248,674	45,491	2.25	20,218
2020	109,462.30	78,769	84,235	25,227	2.53	9,971
2021	21,699.02	14,345	15,340	6,359	2.82	2,255
2022	135,389.05	78,526	83,975	51,414	3.26	15,771
2023	103,627.92	49,431	52,861	50,767	3.84	13,221
2024	72,898.97	25,894	27,691	45,208	4.54	9,958
2025	122,914.49	27,041	28,917	93,997	5.32	17,669
2026	136,998.52	10,247	10,958	126,040	6.18	20,395
	997,154.86	516,790	552,652	444,503		109,458
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	16,168.49	15,976	16,168			
2019	67,059.23	50,999	54,797	12,262	2.36	5,196
2020	85,739.52	61,698	66,293	19,446	2.53	7,686
2021	235,714.82	155,831	167,437	68,277	2.82	24,212
2024	73,912.85	26,254	28,209	45,703	4.54	10,067
2025	109,555.05	24,102	25,897	83,658	5.32	15,725
2026	162,212.27	12,133	13,037	149,176	6.18	24,139
	750,362.23	346,993	371,840	378,522		87,025
	4,609,827.16	2,667,831	3,209,398	1,400,429		375,304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 8.14

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 AS OF SEPTEMBER 30, 2026

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	187,924.02	147,783	152,999	34,925	2.85	12,254
2018	1,331,784.00	975,798	1,010,238	321,546	3.10	103,725
2019	521,074.20	361,104	373,849	147,225	3.32	44,345
2020	4,226,745.59	2,703,426	2,798,840	1,427,905	3.66	390,138
2021	31,473.95	17,968	18,602	12,872	4.13	3,117
2022	2,161,985.36	1,055,481	1,092,733	1,069,252	4.72	226,536
2023	2,470,712.88	971,978	1,006,283	1,464,430	5.40	271,191
2024	3,938,462.02	1,139,003	1,179,203	2,759,259	6.14	449,391
2025	2,538,481.69	450,073	465,958	2,072,524	6.96	297,776
2026	3,779,784.92	226,031	234,009	3,545,776	7.85	451,691
	21,188,428.63	8,048,645	8,332,713	12,855,716		2,250,164
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	797,133.26	626,866	647,120	150,013	2.85	52,636
2018	598,286.13	438,364	452,528	145,759	3.10	47,019
2019	1,673,511.94	1,159,744	1,197,215	476,297	3.32	143,463
2020	2,753,127.27	1,760,900	1,817,795	935,333	3.66	255,555
2021	1,365,462.89	779,543	804,730	560,733	4.13	135,771
2022	1,708,787.61	834,230	861,184	847,604	4.72	179,577
2023	1,419,687.14	558,505	576,550	843,137	5.40	156,136
2024	2,022,121.13	584,797	603,692	1,418,429	6.14	231,014
2025	1,321,277.61	234,263	241,832	1,079,446	6.96	155,093
2026	1,472,581.14	88,060	90,905	1,381,676	7.85	176,010
	15,131,976.12	7,065,272	7,293,551	7,838,425		1,532,274
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,357,206.33	940,544	988,109	369,098	3.32	111,174
2020	3,167,832.02	2,026,145	2,128,610	1,039,222	3.66	283,940
2021	1,141,845.40	651,880	684,847	456,999	4.13	110,654
2022	1,689,294.11	824,713	866,420	822,874	4.72	174,338
2023	764,286.55	300,670	315,875	448,411	5.40	83,039

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 AS OF SEPTEMBER 30, 2026

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 10-L2.5						
NET SALVAGE PERCENT.. 0						
2024	1,263,382.61	365,370	383,847	879,535	6.14	143,247
2025	1,177,698.33	208,806	219,366	958,333	6.96	137,692
2026	1,743,603.26	104,267	109,540	1,634,063	7.85	208,161
	12,305,148.61	5,422,395	5,696,614	6,608,535		1,252,245
	48,625,553.36	20,536,312	21,322,878	27,302,676		5,034,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.4	10.35

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 AS OF SEPTEMBER 30, 2026

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	96,108	113,508	37,962	4.32	8,788
	151,470.08	96,108	113,508	37,962		8,788
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	446,706.64	307,558	305,917	140,789	3.85	36,569
2020	765,228.20	435,262	432,940	332,288	4.93	67,401
2021	56,559.05	27,935	27,786	28,773	5.64	5,102
2022	225,219.84	92,836	92,341	132,879	6.42	20,698
2024	645,171.56	151,486	150,678	494,494	8.15	60,674
2025	164,459.99	23,255	23,131	141,329	9.10	15,531
2026	183,247.00	8,649	8,603	174,644	10.09	17,309
	2,486,592.28	1,046,981	1,041,396	1,445,196		223,284
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	580,787.74	368,510	377,394	203,393	4.32	47,082
2020	480,571.31	273,349	279,939	200,632	4.93	40,696
2022	310,481.89	127,981	131,066	179,415	6.42	27,946
2023	343,812.29	111,911	114,609	229,203	7.25	31,614
2024	225,997.99	53,064	54,343	171,655	8.15	21,062
2025	146,618.90	20,732	21,232	125,387	9.10	13,779
2026	216,974.00	10,241	10,488	206,486	10.09	20,464
	2,305,244.12	965,788	989,072	1,316,172		202,643
	4,943,306.48	2,108,877	2,143,976	2,799,330		434,715

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 8.79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	368,787	462,207	73,431	3.85	19,073
2019	381,787.38	242,244	303,608	78,179	4.32	18,097
2020	419,048.51	238,355	298,734	120,314	4.93	24,404
2021	310,179.53	153,198	192,006	118,174	5.64	20,953
2022	1,093,196.97	450,616	564,764	528,433	6.42	82,310
2023	547,886.82	178,337	223,513	324,374	7.25	44,741
	3,287,737.33	1,631,537	2,044,832	1,242,905		209,578
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	384,562.12	264,771	259,177	125,385	3.85	32,568
2019	296,942.73	188,410	184,429	112,514	4.32	26,045
2020	335,167.19	190,643	186,615	148,552	4.93	30,132
2023	813,203.99	264,698	259,105	554,099	7.25	76,427
2025	340,054.05	48,084	47,068	292,986	9.10	32,196
2026	378,900.00	17,884	17,506	361,394	10.09	35,817
	2,548,830.08	974,490	953,900	1,594,930		233,185
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	64,620.23	62,850	64,620			
2005	231,090.50	217,618	223,839	7,251	1.33	5,452
2019	303,810.91	192,768	198,279	105,532	4.32	24,429
2020	512,929.35	291,754	300,094	212,835	4.93	43,171
2023	1,642,560.19	534,653	549,937	1,092,623	7.25	150,707
2025	303,164.93	42,868	44,093	259,071	9.10	28,469
2026	448,638.00	21,176	21,781	426,857	10.09	42,305
	3,506,814.11	1,363,687	1,402,644	2,104,170		294,533
	9,343,381.52	3,969,714	4,401,376	4,942,005		737,296

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 7.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	12,266	15,691	799	4.99	160
2016	325,609.19	211,646	270,750	54,859	5.65	9,710
2019	26,522.13	14,083	18,016	8,506	6.62	1,285
	368,622.04	237,995	304,457	64,165		11,155
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	3,168.42	2,917	2,782	387	2.46	157
2004	784.41	676	645	140	3.61	39
2011	36,666.14	27,903	26,610	10,056	4.87	2,065
2018	68,726.52	39,669	37,831	30,896	6.23	4,959
2020	55,484.18	26,472	25,245	30,239	7.12	4,247
2021	74,985.74	31,262	29,814	45,172	7.69	5,874
2022	19,515.67	6,842	6,525	12,991	8.34	1,558
2023	68,845.24	19,249	18,357	50,488	9.02	5,597
2024	105,921.83	21,661	20,657	85,264	9.72	8,772
2025	151,404.39	18,926	18,049	133,355	10.50	12,700
2026	168,841.27	7,108	6,779	162,063	11.38	14,241
	754,343.81	202,685	193,294	561,050		60,209
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	1,549.62	1,471	1,530	20	1.75	11
2001	34,914.08	31,248	32,502	2,412	2.99	807
2002	3,591.30	3,176	3,303	288	3.20	90
2003	13,074.44	11,430	11,889	1,186	3.38	351
2004	38,676.01	33,331	34,669	4,007	3.61	1,110
2005	149,660.30	127,092	132,193	17,468	3.82	4,573
2006	18,994.44	15,887	16,525	2,470	4.01	616
2009	12,254.90	9,716	10,106	2,149	4.57	470
2017	7,004.91	4,319	4,492	2,513	5.91	425
2019	68,977.37	36,627	38,097	30,880	6.62	4,665
2020	168,628.18	80,453	83,682	84,946	7.12	11,931
2021	228,493.56	95,259	99,082	129,412	7.69	16,829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2022	193,222.80	67,744	70,463	122,760	8.34	14,719
2023	222,611.18	62,242	64,740	157,871	9.02	17,502
2024	433,636.56	88,679	92,238	341,399	9.72	35,123
2025	135,079.01	16,885	17,563	117,516	10.50	11,192
2026	199,920.86	8,417	8,755	191,166	11.38	16,798
	1,930,289.52	693,976	721,827	1,208,463		137,212
	3,053,255.37	1,134,656	1,219,578	1,833,678		208,576
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.8	6.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2014	5,589.99	3,494	3,506	2,084	7.50	278
2018	10,248.45	4,356	4,370	5,878	11.50	511
	15,838.44	7,850	7,876	7,962		789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 4.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2007	637,237.38	621,306	633,153	4,085	0.50	4,085
2008	236,121.16	218,412	222,577	13,545	1.50	9,030
2009	267,438.49	234,009	238,471	28,968	2.50	11,587
2010	162,964.81	134,446	137,010	25,955	3.50	7,416
2011	451,363.00	349,806	356,476	94,887	4.50	21,086
2012	368,654.37	267,274	272,370	96,284	5.50	17,506
2013	792,113.30	534,676	544,871	247,242	6.50	38,037
2014	476,076.46	297,548	303,221	172,855	7.50	23,047
2015	1,648,297.12	947,771	965,842	682,455	8.50	80,289
2016	1,270,294.92	666,905	679,621	590,674	9.50	62,176
2017	1,830,420.92	869,450	886,028	944,393	10.50	89,942
2018	915,728.07	389,184	396,605	519,123	11.50	45,141
2019	1,013,925.51	380,222	387,472	626,454	12.50	50,116
2020	1,214,941.27	394,856	402,385	812,556	13.50	60,189
2021	2,415,991.09	664,398	677,066	1,738,925	14.50	119,926
2022	2,912,689.63	655,355	667,851	2,244,839	15.50	144,828
2023	2,258,780.50	395,287	402,824	1,855,956	16.50	112,482
2024	1,669,327.13	208,666	212,645	1,456,682	17.50	83,239
2025	1,832,469.35	137,435	140,056	1,692,414	18.50	91,482
2026	1,164,343.00	29,109	29,664	1,134,679	19.50	58,189
	23,539,177.48	8,396,115	8,556,206	14,982,971		1,129,793
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	397,958.98	388,010	391,725	6,234	0.50	6,234
2008	194,881.81	180,266	181,992	12,890	1.50	8,593
2009	386,652.36	338,321	341,561	45,092	2.50	18,037
2010	528,508.76	436,020	440,195	88,314	3.50	25,233
2011	46,412.17	35,969	36,313	10,099	4.50	2,244
2012	106,370.79	77,119	77,857	28,513	5.50	5,184
2013	245,409.98	165,652	167,238	78,172	6.50	12,026
2014	495,061.18	309,413	312,376	182,685	7.50	24,358
2015	960,119.93	552,069	557,355	402,765	8.50	47,384
2016	582,263.35	305,688	308,615	273,648	9.50	28,805
2017	608,859.13	289,208	291,977	316,882	10.50	30,179
2018	1,012,779.35	430,431	434,553	578,227	11.50	50,281
2019	553,146.33	207,430	209,416	343,730	12.50	27,498
2020	1,289,405.13	419,057	423,070	866,336	13.50	64,173

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2021	1,323,741.79	364,029	367,515	956,227	14.50	65,947
2022	786,517.05	176,966	178,661	607,857	15.50	39,217
2023	1,618,252.09	283,194	285,906	1,332,346	16.50	80,748
2024	927,420.51	115,928	117,038	810,382	17.50	46,308
2025	790,972.80	59,323	59,891	731,082	18.50	39,518
2026	745,833.00	18,646	18,825	727,008	19.50	37,282
	13,600,566.49	5,152,739	5,202,078	8,398,488		659,249
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	507,181.09	494,502	460,193	46,988	0.50	46,988
2008	544,153.86	503,342	468,420	75,734	1.50	50,489
2009	190,844.18	166,989	155,403	35,441	2.50	14,176
2010	675,112.97	556,968	518,326	156,787	3.50	44,796
2011	41,307.18	32,013	29,792	11,515	4.50	2,559
2012	185,811.11	134,713	125,367	60,445	5.50	10,990
2013	268,626.03	181,323	168,743	99,883	6.50	15,367
2014	510,814.37	319,259	297,109	213,706	7.50	28,494
2015	362,285.21	208,314	193,861	168,424	8.50	19,815
2016	632,442.31	332,032	308,996	323,447	9.50	34,047
2017	243,698.39	115,757	107,726	135,973	10.50	12,950
2018	664,008.07	282,203	262,624	401,384	11.50	34,903
2019	665,801.57	249,676	232,353	433,448	12.50	34,676
2020	463,818.78	150,741	140,283	323,536	13.50	23,966
2021	989,478.68	272,107	253,228	736,250	14.50	50,776
2022	1,109,581.08	249,656	232,335	877,246	15.50	56,597
2023	343,102.76	60,043	55,877	287,226	16.50	17,408
2024	223,177.09	27,897	25,962	197,216	17.50	11,269
2025	369,893.82	27,742	25,817	344,077	18.50	18,599
2026	417,351.00	10,434	9,710	407,641	19.50	20,905
	9,408,489.55	4,375,711	4,072,124	5,336,366		549,770
	46,548,233.52	17,924,565	17,830,408	28,717,825		2,338,812

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 5.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	318	315	238	8.50	28
2016	295.77	155	153	142	9.50	15
2017	331,187.50	157,314	155,647	175,540	10.50	16,718
2018	105,742.64	44,941	44,465	61,278	11.50	5,329
	437,778.64	202,728	200,580	237,199		22,090

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,769	6,159	340	3.35	101
2001	30,317.91	26,595	28,392	1,926	3.57	539
2002	3,719.59	3,226	3,444	276	3.75	74
2003	35,492.23	30,360	32,411	3,081	3.97	776
2004	54,943.24	46,361	49,494	5,450	4.17	1,307
2005	14,736.28	12,261	13,089	1,647	4.34	379
2006	28,808.32	23,565	25,157	3,651	4.56	801
2007	37,931.66	30,550	32,614	5,317	4.71	1,129
2009	64,652.45	50,119	53,506	11,147	5.07	2,199
2013	15,373.86	10,854	11,587	3,786	5.62	674
2018	220,480.47	122,014	130,259	90,222	6.86	13,152
2019	308,929.87	156,380	166,947	141,983	7.32	19,397
2020	2,155,616.89	978,003	1,044,088	1,111,528	7.83	141,958
2021	384,329.95	151,580	161,823	222,507	8.45	26,332
2022	684,283.11	226,635	241,949	442,334	9.09	48,662
2023	216,868.00	57,166	61,029	155,839	9.78	15,934
2024	254,421.46	48,900	52,204	202,217	10.50	19,259
	4,517,403.65	1,980,338	2,114,153	2,403,251		292,673
PNG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	58,261	68,110			
2004	167,248.57	141,124	167,162	86	4.17	21
2007	13,369.18	10,768	12,755	614	4.71	130
2008	35,075.31	27,709	32,821	2,254	4.92	458
2009	48,114.46	37,298	44,180	3,935	5.07	776
2010	12,089.03	9,195	10,892	1,198	5.19	231
2018	1,346,981.57	745,420	882,954	464,027	6.86	67,642
2020	1,330,094.12	603,464	714,807	615,288	7.83	78,581
2021	422,791.44	166,749	197,515	225,276	8.45	26,660
2022	764,277.51	253,129	299,833	464,445	9.09	51,094
	4,208,150.93	2,053,117	2,431,028	1,777,123		225,593

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 16-L2						
NET SALVAGE PERCENT.. 0						
2001	14,309.76	12,553	12,581	1,729	3.57	484
2002	14,724.90	12,771	12,799	1,926	3.75	514
2003	50,494.67	43,193	43,288	7,207	3.97	1,815
2004	106,224.95	89,633	89,829	16,396	4.17	3,932
2005	80,413.99	66,904	67,051	13,363	4.34	3,079
2006	32,646.90	26,705	26,764	5,883	4.56	1,290
2009	69,039.30	53,519	53,636	15,403	5.07	3,038
2018	909.08	503	504	405	6.86	59
2019	106,125.88	53,721	53,839	52,287	7.32	7,143
2020	920,993.58	417,855	418,771	502,223	7.83	64,141
2021	773,067.86	304,898	305,566	467,502	8.45	55,326
2022	896,430.54	296,898	297,549	598,882	9.09	65,884
2023	162,408.89	42,811	42,905	119,504	9.78	12,219
2024	95,327.02	18,322	18,362	76,965	10.50	7,330
	3,323,117.32	1,440,286	1,443,442	1,879,675		226,254
	12,048,671.90	5,473,741	5,988,623	6,060,049		744,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 6.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2021	67,288.99	37,009	35,936	31,353	4.50	6,967
2023	23,301.32	8,155	7,919	15,383	6.50	2,367
2024	289,619.87	72,405	70,306	219,314	7.50	29,242
	380,210.18	117,569	114,160	266,050		38,576
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	677,684	668,685	44,667	0.50	44,667
2019	33,841.70	25,381	25,044	8,798	2.50	3,519
2021	50,379.19	27,709	27,341	23,038	4.50	5,120
2023	99,558.60	34,846	34,383	65,175	6.50	10,027
	897,131.11	765,620	755,453	141,678		63,333
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	17,063	16,422	1,539	0.50	1,539
2021	21,890.53	12,040	11,588	10,303	4.50	2,290
2022	73,558.62	33,101	31,858	41,701	5.50	7,582
2024	408,729.93	102,182	98,345	310,385	7.50	41,385
	522,140.57	164,386	158,213	363,928		52,796
	1,799,481.86	1,047,575	1,027,826	771,656		154,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 8.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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	99,041	102,456			
2013	51,777.87	46,600	51,778			
2014	178,624.07	148,853	178,624			
2015	39,471.49	30,262	39,471			
2016	32,235.43	22,565	31,335	900	4.50	200
2017	165,977.94	105,119	145,976	20,002	5.50	3,637
2018	106,282.35	60,227	83,636	22,647	6.50	3,484
2020	153,962.57	66,717	92,648	61,314	8.50	7,213
2024	42,964.84	7,161	9,944	33,021	12.50	2,642
2025	76,216.53	7,622	10,584	65,632	13.50	4,862
	949,969.29	594,167	746,454	203,515		22,038
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	6,969.59	6,737	6,970			
2014	262,109.02	218,423	262,109			
2016	184,658.73	129,261	169,251	15,407	4.50	3,424
2017	64,069.97	40,577	53,131	10,939	5.50	1,989
2018	1,869.95	1,060	1,388	482	6.50	74
2020	61,699.27	26,736	35,008	26,692	8.50	3,140
2022	123,461.28	37,038	48,497	74,965	10.50	7,140
2023	61,930.23	14,450	18,921	43,010	11.50	3,740
2024	54,000.87	9,000	11,784	42,216	12.50	3,377
2025	140,714.55	14,071	18,424	122,290	13.50	9,059
	961,483.46	497,353	625,482	336,001		31,943
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	14,758.99	14,267	14,759			
2014	2,414.03	2,012	2,361	53	2.50	21
2015	4,956.48	3,800	4,459	498	3.50	142
2016	65,279.25	45,695	53,616	11,664	4.50	2,592
2017	81,771.73	51,788	60,765	21,007	5.50	3,819
2018	4,477.95	2,538	2,978	1,500	6.50	231

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2019	1,267.76	634	744	524	7.50	70
2020	4,259.10	1,846	2,166	2,093	8.50	246
2022	30,914.09	9,274	10,882	20,033	10.50	1,908
2023	42,498.56	9,916	11,635	30,864	11.50	2,684
2025	160,170.17	16,017	18,793	141,377	13.50	10,472
2026	95,899.00	3,196	3,750	92,149	14.50	6,355
	508,667.11	160,983	186,906	321,761		28,540
	2,420,119.86	1,252,503	1,558,842	861,277		82,521

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 3.41

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33					
	138,963.52					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
2017	6,947,107.66					
	6,947,107.66					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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 - DENVER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,967,381.48	5,708,786	5,881,857	24,085,524	31.87	755,743
2020	1,918,595.10	326,737	336,643	1,581,953	31.67	49,951
2021	647,293.08	96,447	99,371	547,922	31.40	17,450
2022	2,012,444.98	255,379	263,121	1,749,324	30.96	56,503
2023	104,904.91	10,795	11,122	93,783	30.51	3,074
2024	26,868.58	2,082	2,145	24,723	29.76	831
2025	102,785.69	5,139	5,295	97,491	28.53	3,417
2026	102,633.00	1,981	2,041	100,592	25.41	3,959
	34,882,906.82	6,407,346	6,601,595	28,281,312		890,928
READING DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2073						
NET SALVAGE PERCENT.. 0						
2023	11,739,064.38	1,145,733	1,275,469	10,463,596	32.34	323,550
2024	8,666,072.13	639,556	711,975	7,954,097	31.40	253,315
	20,405,136.51	1,785,289	1,987,444	18,417,693		576,865
KNITTING MILLS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	248,250	257,228	1,125,012	20.56	54,718
	1,382,240.38	248,250	257,228	1,125,012		54,718
	56,670,283.71	8,440,885	8,846,267	47,824,017		1,522,511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.69

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2019	3,525,373.71	1,322,015	1,395,767	2,129,607	12.50	170,369
2020	39,198.12	12,739	13,450	25,748	13.50	1,907
2021	10,994.97	3,024	3,193	7,802	14.50	538
2022	823,953.90	185,390	195,731	628,223	15.50	40,531
2024	1,250.26	156	165	1,085	17.50	62
2025	50,000.00	3,750	3,959	46,041	18.50	2,489
2026	50,000.00	1,250	1,320	48,680	19.50	2,496
	4,500,770.96	1,528,324	1,613,585	2,887,186		218,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 4.85

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

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						
2022	1,482,657.72	1,334,392	1,268,295	214,363	0.50	214,363
2023	4,535,143.45	3,174,600	3,017,353	1,517,790	1.50	1,011,860
2024	6,235,096.99	3,117,548	2,963,126	3,271,971	2.50	1,308,788
	12,252,898.16	7,626,540	7,248,774	5,004,124		2,535,011
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.0	20.69

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	5,175,385	4,583,310	6,112,506	8.00	764,063
	10,695,816.43	5,175,385	4,583,310	6,112,506		764,063
	10,695,816.43	5,175,385	4,583,310	6,112,506		764,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	7.14

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 AS OF SEPTEMBER 30, 2026

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						
2017	1,300,552.48	1,235,525	1,215,709	84,843	0.50	84,843
2018	1,373,844.01	1,167,767	1,149,038	224,806	1.50	149,871
2019	5,970,674.89	4,478,006	4,406,187	1,564,488	2.50	625,795
2020	12,010,755.32	7,806,991	7,681,781	4,328,974	3.50	1,236,850
2021	7,570,126.60	4,163,570	4,096,794	3,473,333	4.50	771,852
2022	8,200,508.34	3,690,229	3,631,045	4,569,463	5.50	830,811
2023	4,527,179.87	1,584,513	1,559,100	2,968,080	6.50	456,628
2024	3,266,041.54	816,510	803,415	2,462,627	7.50	328,350
2025	12,444,932.79	1,866,740	1,836,801	10,608,132	8.50	1,248,016
2026	41,652,616.00	2,082,631	2,049,229	39,603,387	9.50	4,168,778
	98,317,231.84	28,892,482	28,429,099	69,888,133		9,901,794

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 10.07

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 AS OF SEPTEMBER 30, 2026

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						
2012	36,120.63	34,917	30,809	5,312	0.50	5,312
2016	1,419,264.44	993,485	876,599	542,665	4.50	120,592
2017	76,271,826.62	48,305,236	42,621,993	33,649,834	5.50	6,118,152
2018	171,914.66	97,419	85,957	85,958	6.50	13,224
2019	39,368,076.91	19,684,038	17,368,157	21,999,920	7.50	2,933,323
2021	2,044,239.64	749,561	661,373	1,382,867	9.50	145,565
2022	1,452,812.84	435,844	384,566	1,068,247	10.50	101,738
2023	861,155.93	200,934	177,294	683,862	11.50	59,466
2024	1,049,804.90	174,971	154,385	895,420	12.50	71,634
2025	49,720.84	4,972	4,387	45,334	13.50	3,358
	122,724,937.41	70,681,377	62,365,520	60,359,417		9,572,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 7.80

PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE

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
2022 TRANSACTION YEAR				
367.00		463.82		463.82-
369.00		4,906.28		4,906.28-
375.00		345.87		345.87-
376.10	2,225,032.94	749,916.61		749,916.61-
376.20	213,665.66	270,874.29		270,874.29-
376.30	3,569,860.81	1,130,258.76		1,130,258.76-
376.50	99.53			
378.00	412,657.26	278,820.57		278,820.57-
379.00	144,233.30	98,843.74		98,843.74-
380.00	12,730,509.62	4,547,450.60		4,547,450.60-
381.00	1,556,577.90	711.28		711.28-
382.00	1,859,075.73	164,128.06		164,128.06-
384.00	719,951.43	2,202.00		2,202.00-
385.00		154.19-		154.19
390.10		969.10		969.10-
391.00	6,694.08			
391.10	136,398.30			
391.20	6,467.49			
391.30	347,005.99			
391.92	165,870.51			
392.00	929,504.65			
392.20			1,548,910.16	1,548,910.16
394.00	684,358.29	21,727.71		21,727.71-
396.00	142,855.69			
397.00	82,937.84			
398.00	143,551.53	150,544.57		150,544.57-
	26,077,308.55	7,422,009.07	1,548,910.16	5,873,098.91-

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
2023 TRANSACTION YEAR				
325.10	9,986.53			
325.20	35,825.88			
328.00	1,263.20			
329.00	44,784.66			
330.00	18,208.60			
331.00	24,440.72			
332.00	308,348.25			
334.00	89,724.69			
335.00	49,603.72			
337.00	11,062.15			
367.00	13.90	411.88		411.88-
369.00		231.13		231.13-
375.00	4,361.80	1,876.12		1,876.12-
376.10	1,911,104.74	1,693,881.68		1,693,881.68-
376.20	231,008.33	633,299.14		633,299.14-
376.30	3,015,781.26	311,402.09		311,402.09-
376.50	147.85			
378.00	125,958.48	206,791.94		206,791.94-
379.00	87,005.59	85,311.85		85,311.85-
380.00	14,014,376.89	5,345,562.48		5,345,562.48-
381.00	1,365,599.25	35,495.28		35,495.28-
381.10	1,591,780.95	2,076.27		2,076.27-
382.00	147,042.47	117,423.95		117,423.95-
383.00		805.84		805.84-
384.00	73,967.50	82.38		82.38-
390.10	2,990,794.20	395.27		395.27-
392.00	363,110.57			
392.20			887,269.86	887,269.86
394.00		167.21		167.21-
397.00		11.22		11.22-
398.00		79,441.38		79,441.38-
	26,515,302.18	8,514,667.11	887,269.86	7,627,397.25-

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
2024 TRANSACTION YEAR				
367.00	15,789.19-	5,800.82		5,800.82-
375.00		.25		.25-
376.10	3,278,709.32	1,190,708.39		1,190,708.39-
376.20	340,704.97	682,407.68		682,407.68-
376.30	3,202,277.34	819,607.41		819,607.41-
376.50	9.47			
378.00	1,310.54	165,132.29		165,132.29-
379.00		43,038.20		43,038.20-
380.00	11,321,460.10	4,613,723.58		4,613,723.58-
381.00	1,560,893.83	48,410.73		48,410.73-
381.10		9,684.81		9,684.81-
382.00	168,066.15	65,380.33		65,380.33-
383.00		3,328,106.96		3,328,106.96-
384.00	56,498.06	281.79		281.79-
385.00		984.10		984.10-
386.10		207.86		207.86-
390.10	3,960,071.14	552,199.64		552,199.64-
391.00	28,382.78			
391.10	10,004,713.85			
391.20	1,637.58			
391.30	6,310,627.32			
392.00	22,224.80			
392.20			645,657.43	645,657.43
393.00	1,768.11			
394.00	1,697,038.69			
397.00	31,989.83	2,888.76		2,888.76-
398.00	139,478.08	74,235.76		74,235.76-
	42,112,072.77	11,602,799.36	645,657.43	10,957,141.93-

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
2025 TRANSACTION YEAR				
375.00	44,578.00	4,427.00		4,427.00-
376.10	1,450,876.00	738,061.00		738,061.00-
376.20	309,584.00	418,527.00		418,527.00-
376.30	3,744,217.00	718,890.00		718,890.00-
376.50	17,953.00	24,271.00		24,271.00-
378.00	244,469.00	61,118.00		61,118.00-
380.00	14,756,043.00	5,599,918.00		5,599,918.00-
381.00	2,589,003.00			
381.10	46,528.00			
382.00	729,701.00	276,922.00		276,922.00-
385.00	19,973.00			
390.10	461,777.00	36,726.00		36,726.00-
391.10	14,060.31			
391.20	12,227.19			
391.30	74,639.92			
391.40	4,378,297.50			
391.41	1,615,018.73			
391.42	8,101,296.72			
392.10	23,257.00		2,326.00	2,326.00
392.20	503,989.00		50,399.00	50,399.00
392.30	31,108.00		3,111.00	3,111.00
392.40	64,321.00		6,433.00	6,433.00
392.50	28,664.00		2,866.00	2,866.00
394.00	1,163,636.41			
397.00	28,671.36			
398.00	392,274.88			
399.00	16,032.00			
	40,862,196.02	7,878,860.00	65,135.00	7,813,725.00-

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
2026 TRANSACTION YEAR				
375.00	9,690.08	962.23		962.23-
376.10	2,128,190.00	1,082,610.26		1,082,610.26-
376.20	309,584.00	418,526.61		418,526.61-
376.30	3,991,331.85	766,335.72		766,335.72-
376.50	17,953.00	24,270.66		24,270.66-
378.00	251,233.31	62,808.33		62,808.33-
380.00	14,479,794.49	5,495,082.01		5,495,082.01-
381.00	2,056,408.34			
382.00	910,331.88	345,470.95		345,470.95-
385.00	20,001.87			
390.10	828,569.31	65,260.70		65,260.70-
391.10	18,368.73			
391.20	48,044.03			
391.30	87,512.30			
391.41	125,210.21			
391.42	256,689.15			
392.10	29,921.41		2,992.15	2,992.15
392.20	699,607.83		69,960.78	69,960.78
392.30	40,022.06		4,002.21	4,002.21
392.40	82,753.84		8,275.38	8,275.38
392.50	36,876.82		3,687.68	3,687.68
394.00	1,082,672.90			
398.00	96,741.16			
	27,607,508.57	8,261,327.47	88,918.20	8,172,409.27-
TOTAL	163,174,388.09	43,679,663.01	3,235,890.65	40,443,772.36-

BOOK VII

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

UGI GAS EXHIBIT C
(FUTURE)
2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

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. 55

DOCKET NO. R-2024-3052716

Issued: January 27, 2025 **Effective: March 28, 2025**

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2024-3052716

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AT SEPTEMBER 30, 2025

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

UGI UTILITIES, INC. - GAS DIVISION

Docket No. R-2024-3052716

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT SEPTEMBER 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
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gannettfleming.com

January 17, 2025

Mr. Paul J. Szykman
Chief Regulatory Officer
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study at September 30, 2025 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study at September 30, 2024 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2024". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study at September 30, 2026 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three exhibits and test years.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at September 30, 2025.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

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

JFW:mle
081318.100

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PART I. INTRODUCTION

UGI UTILITIES, INC. - GAS DIVISION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for UGI Utilities, Inc. - Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2025.

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

BASIS OF STUDY

Depreciation and Amortization

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

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

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

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

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

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

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2022 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1951 through 2022 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2020 through September 30, 2025 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

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

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

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

Iowa Type Curves

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

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

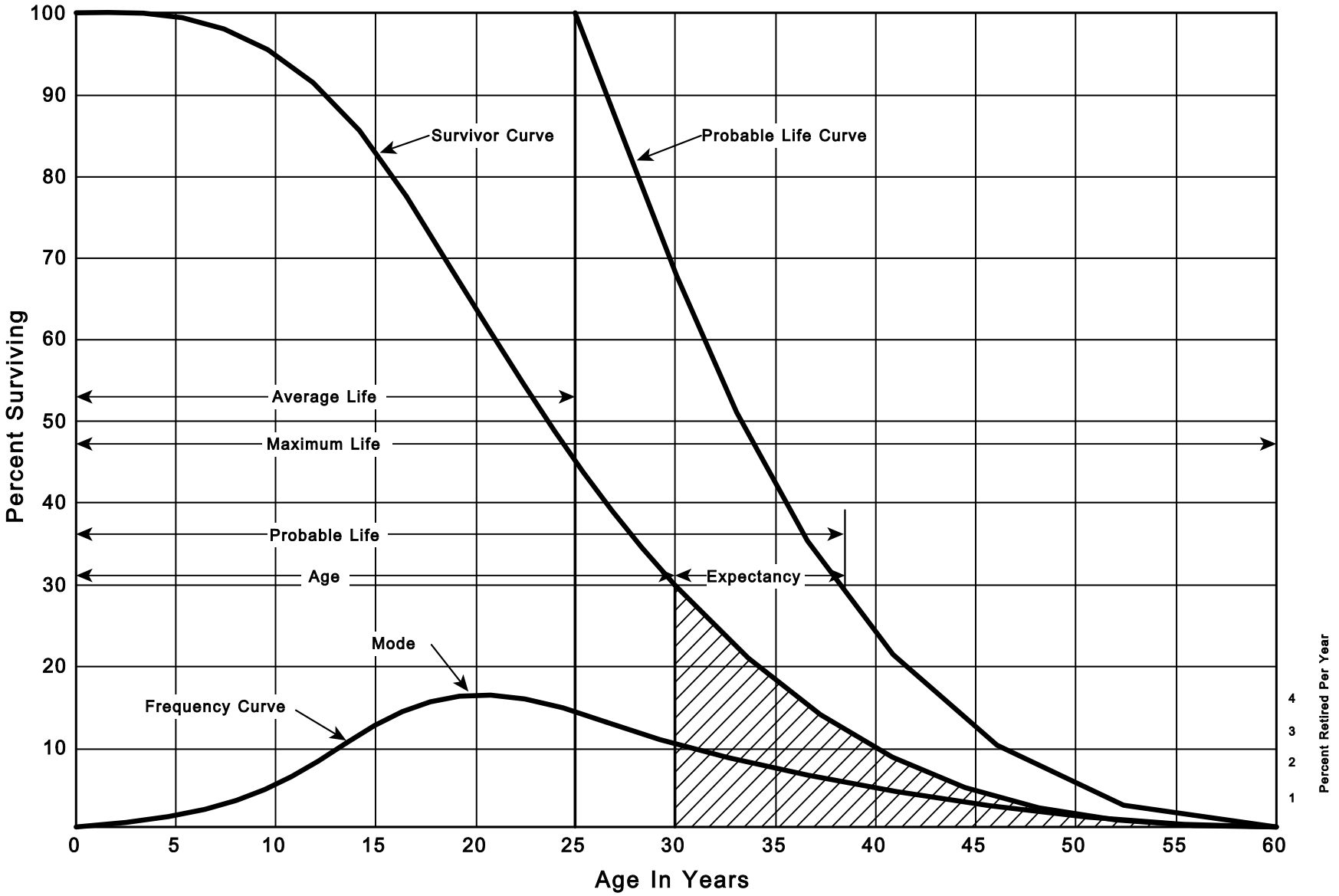


Figure 1. A Typical Survivor Curve and Derived Curves

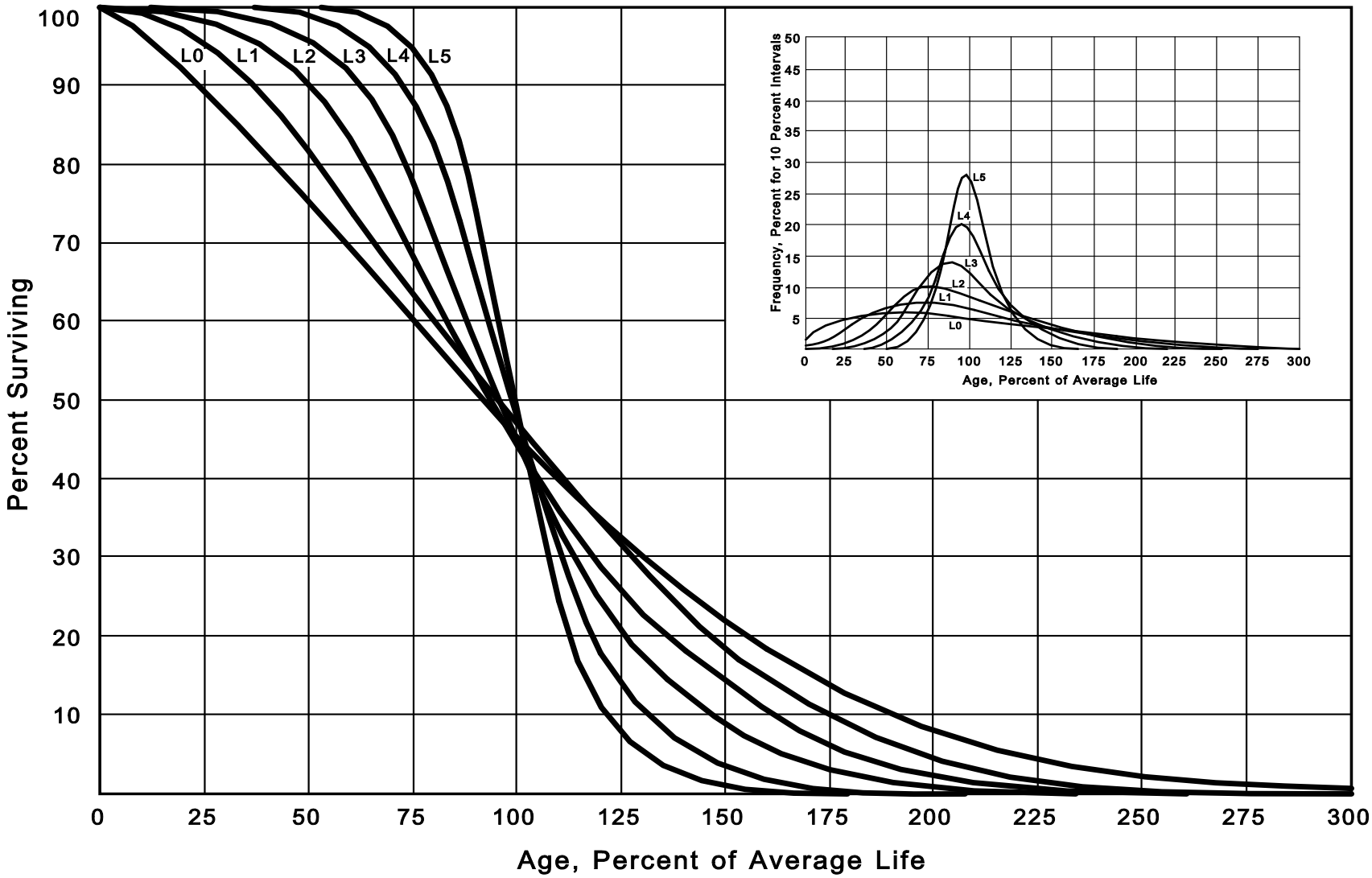


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

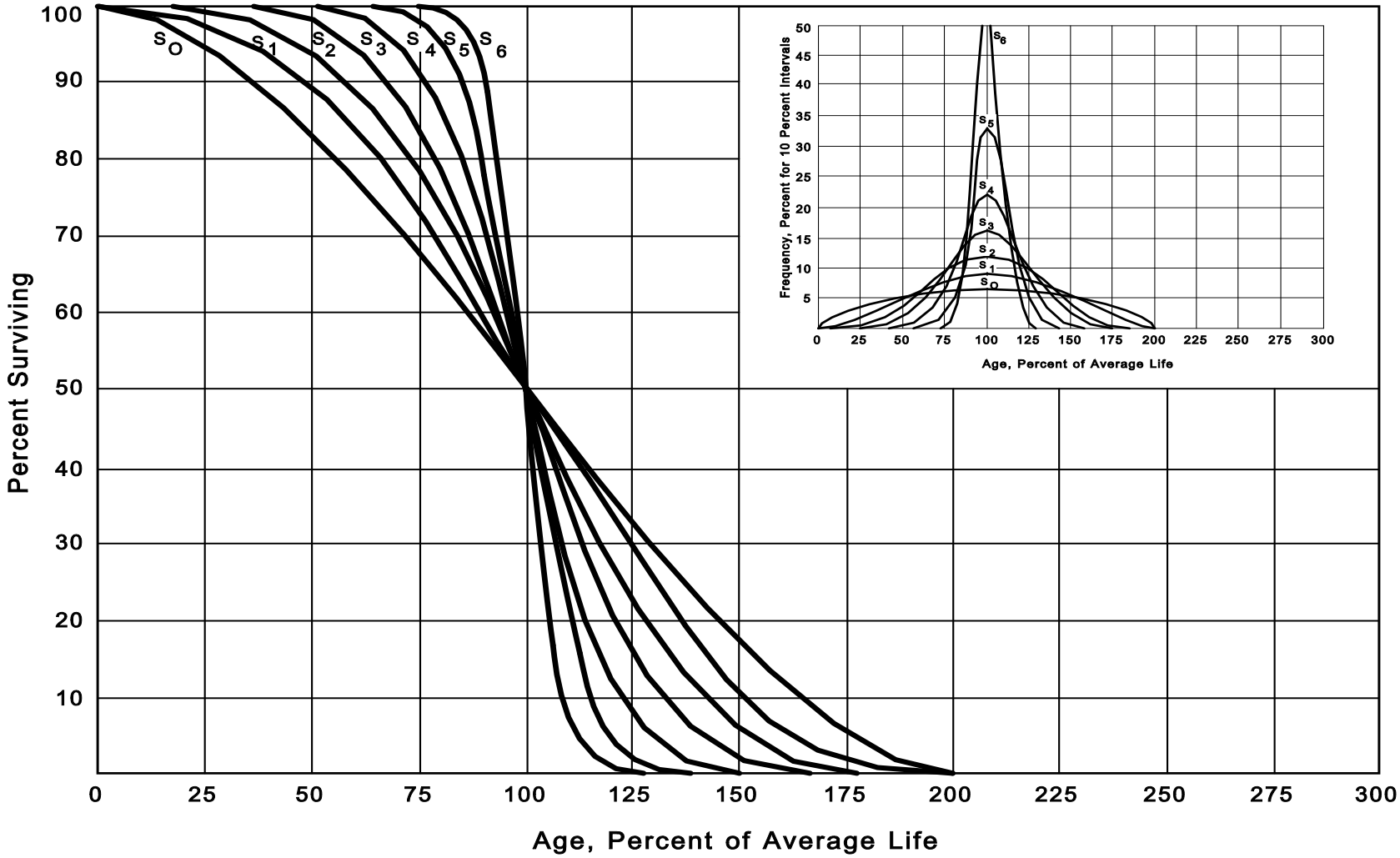


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

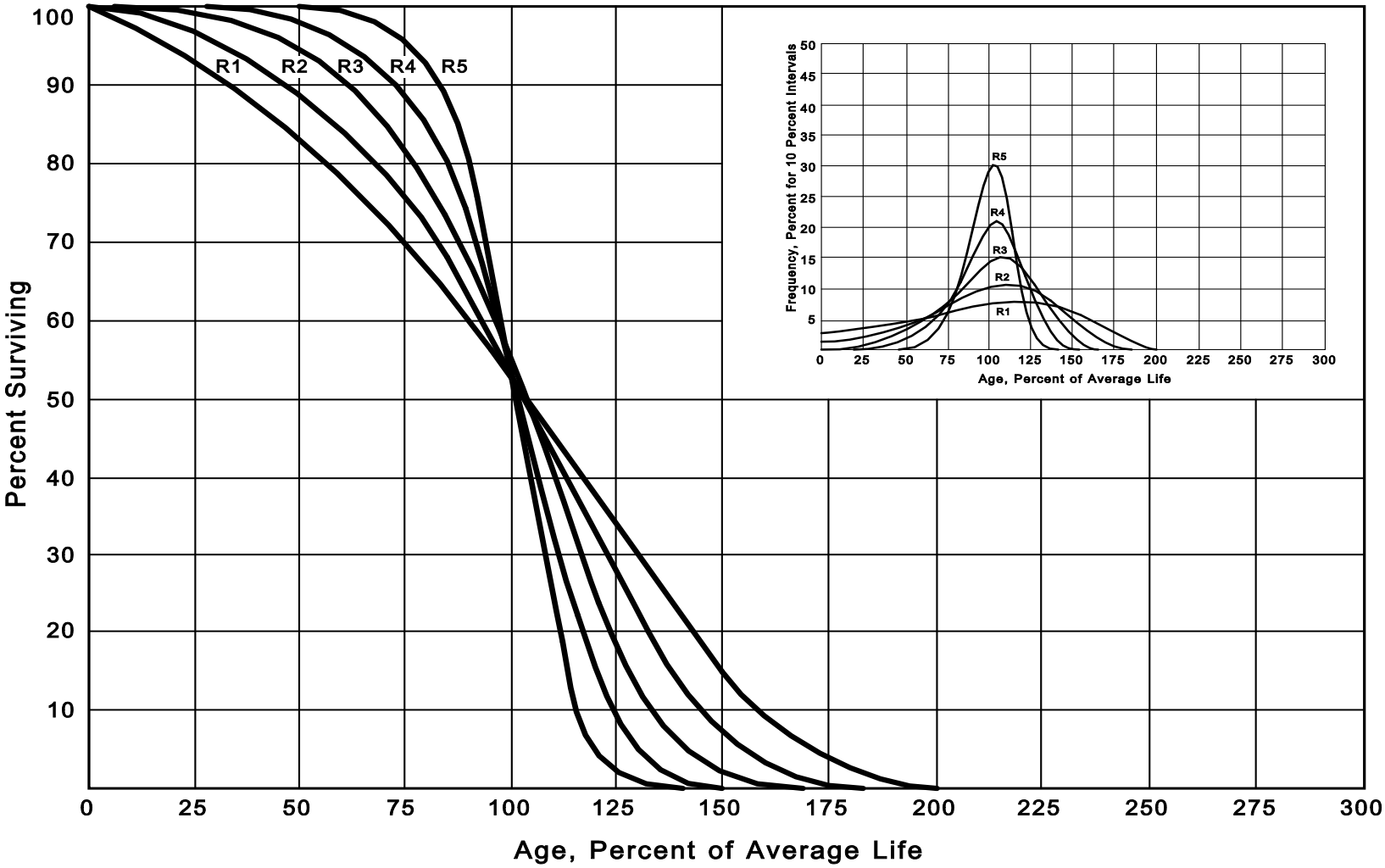


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

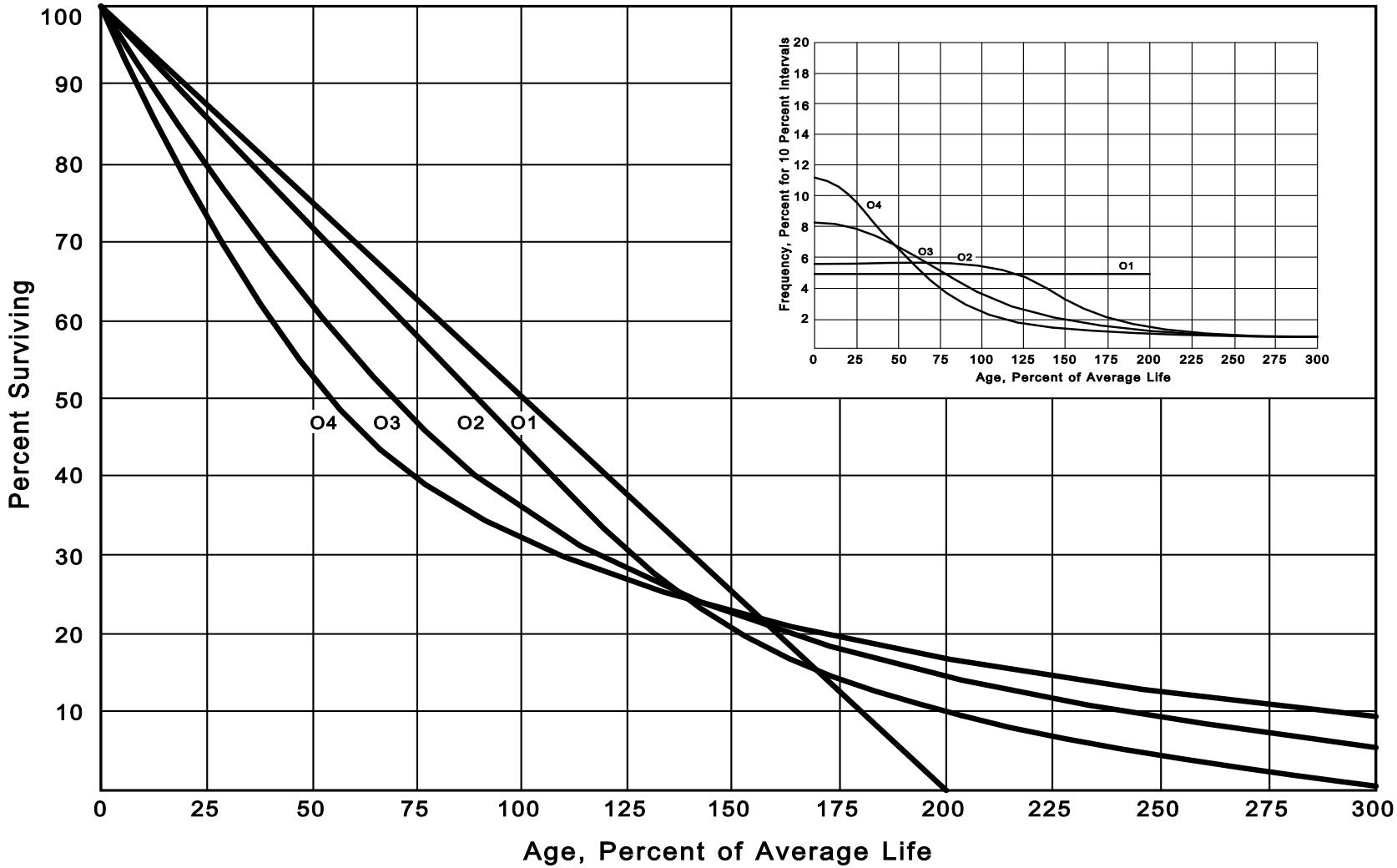


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

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

Retirement Rate Method of Analysis

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

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

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

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

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

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 during which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data

[3]Winfrey, Robley, Supra Note 1.
[4]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.
[5]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2008 were retired in 2013. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 Placement Band 2008-2022

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2009	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2010	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2011	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2012	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2013	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2014		5	11	12	13	14	15	16	18	20	113	7½-8½
2015			6	12	13	15	16	17	19	19	124	6½-7½
2016				6	13	15	16	17	19	19	131	5½-6½
2017					7	14	16	17	19	20	143	4½-5½
2018						8	18	20	22	23	146	3½-4½
2019							9	20	22	25	150	2½-3½
2020								11	23	25	151	1½-2½
2021									11	24	153	½-1½
2022										13	80	0-
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 Placement Band 2008-2022

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	-	-	-				60[a]	-	-		-	13½-14½
2009	-	-	-	-							-	12½-13½
2010	-	-	-	-							-	11½-12½
2011	-	-	-	-				(5)[b]	-	-	60	10½-11½
2012	-	-	-	-				6[a]	-	-	-	9½-10½
2013	-	-	-	-							(5)	8½-9½
2014		-	-	-					-		6	7½-8½
2015			-	-	-	-					-	½-7½
2016				-	-	-		(12)[b]	-	-	-	5½-6½
2017					-	-	-	-	22[a]	-	-	4½-5½
2018						-	-	(19)[b]	-	-	10	3½-4½
2019							-	-	-		-	½-3½
2020								-	-	(102)[c]	(121)	1½-2½
2021									-	-	-	-1½
2022											-	-½
Total	-	-	-				60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

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

The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

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

For the entire experience band 2013-2022 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022

Placement Band 2008-2022

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2013	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2014		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2015			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2016				580[a]	574	561	546	530	501	482	3,057	5½-6½
2017					660[a]	653	639	623	628	609	3,789	4½-5½
2018						750[a]	742	724	685	663	4,332	3½-4½
2019							850[a]	841	821	799	4,955	2½-3½
2020								960[a]	949	926	5,719	1½-2½
2021									1,080[a]	1,069	6,579	½-1½
2022										1,220[a]	7,490	0-
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

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

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

Original Life Table

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

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

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

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

Experience Band 2013-2022 Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

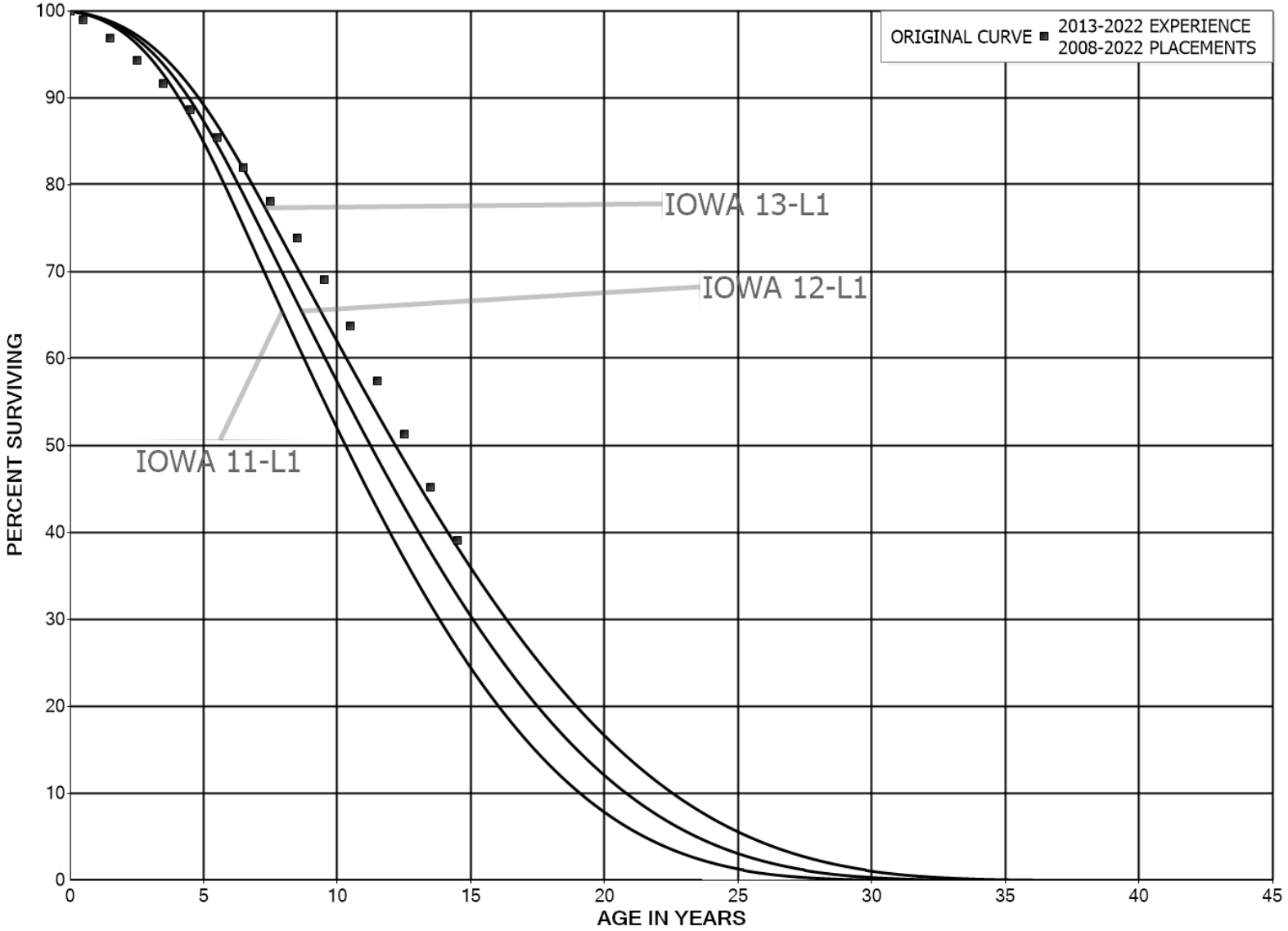


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

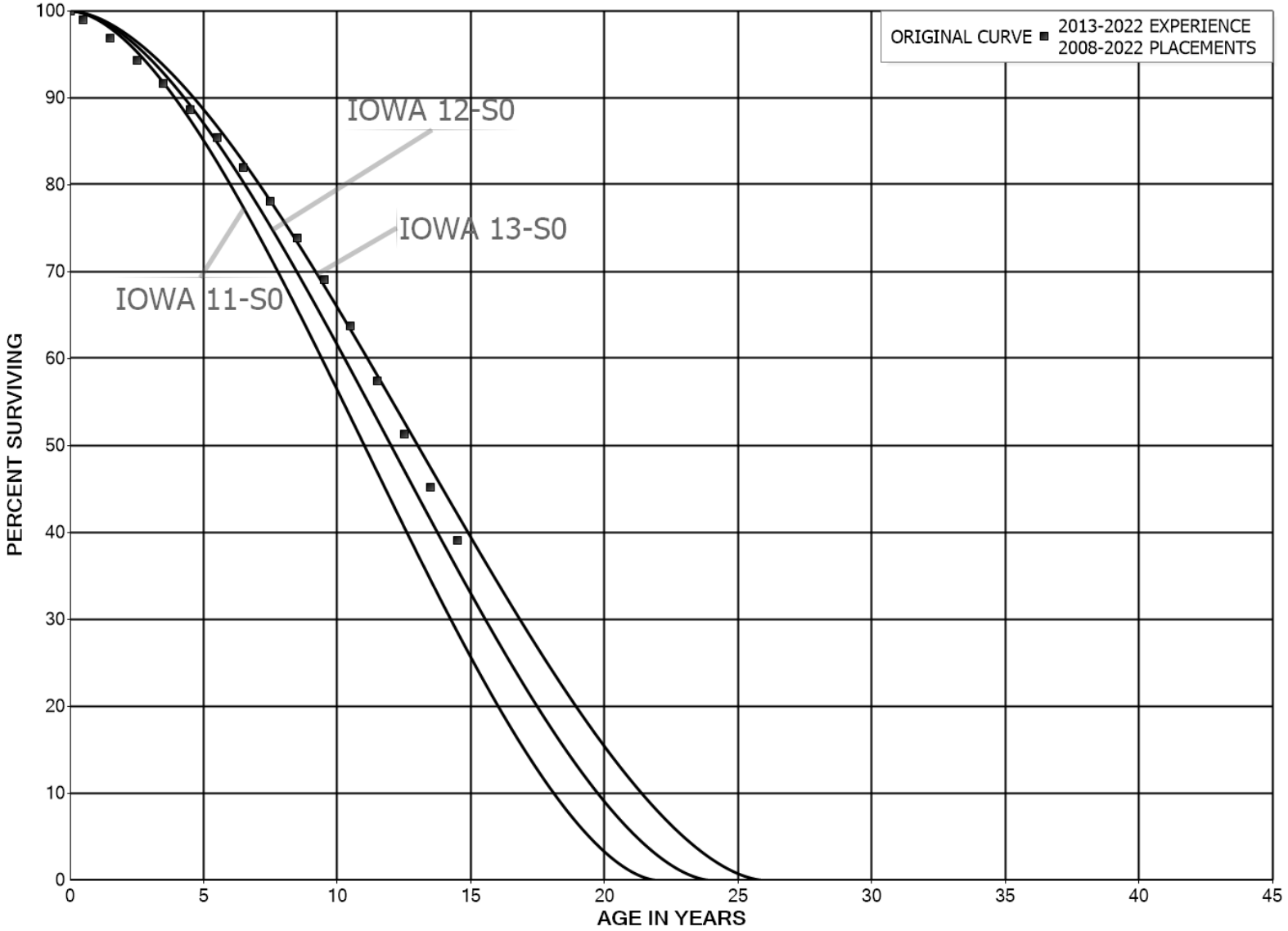


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

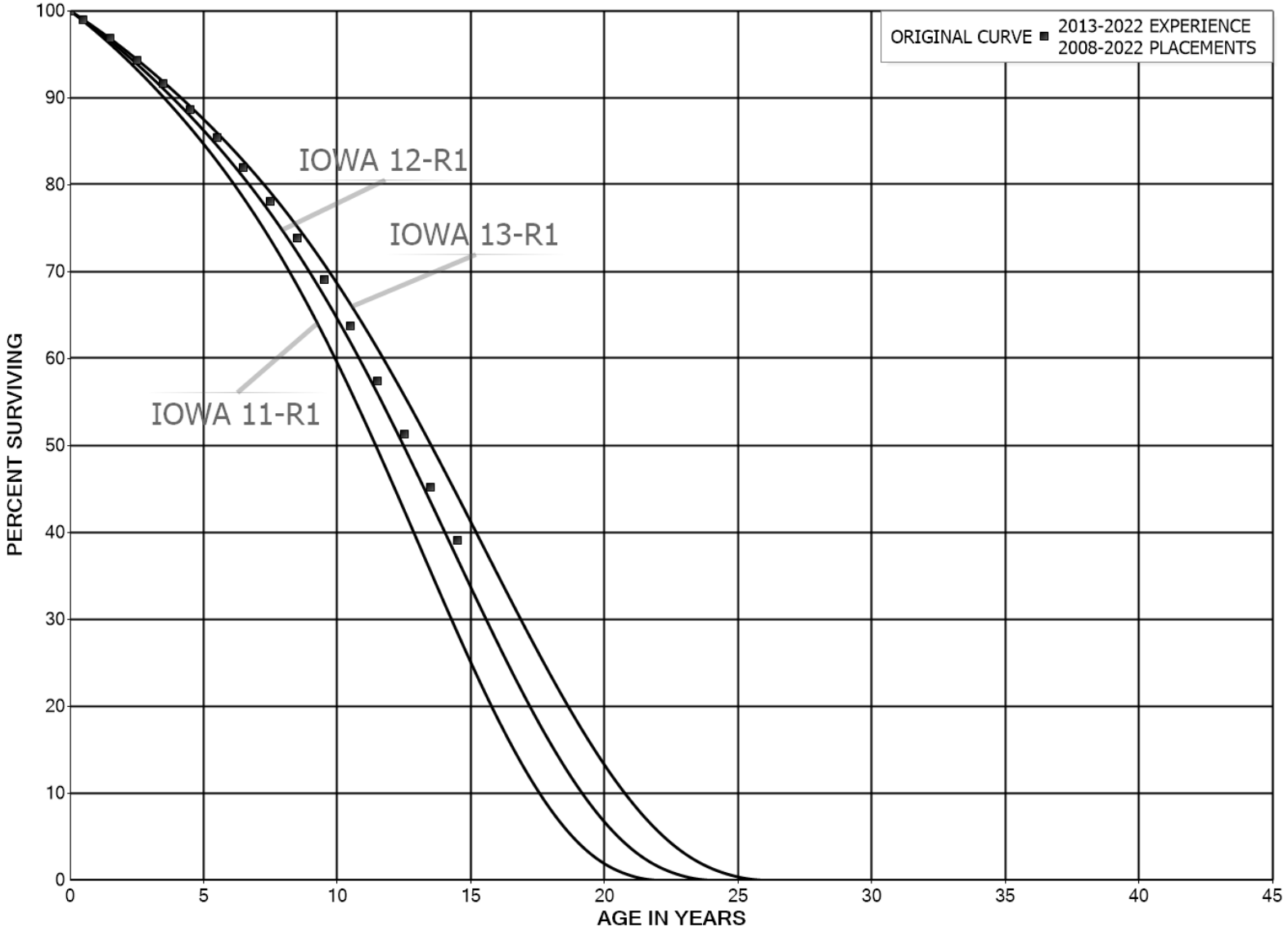
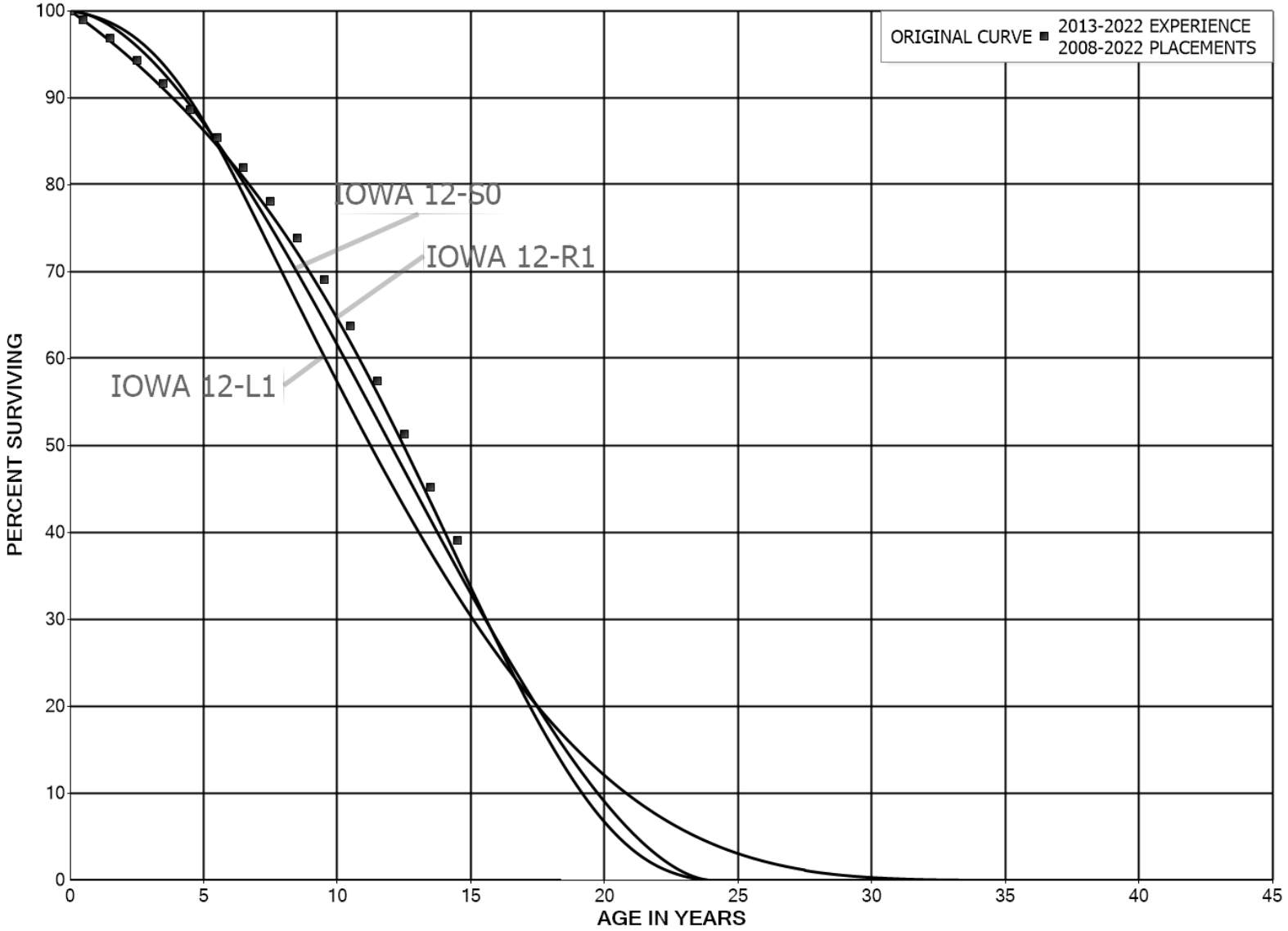


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

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

January 13, 2023

UGI Utilities, Inc. - Headquarters Office - Denver PA
Main Replacement Project on Wyomissing Avenue, Reading, PA
Museum Road District Regulating Station
Temple City Gate Station
UGI – Gas Training Center

August 16, 2018

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

August 15, 2018

Stroudsburg Operations Center
Stroudsburg Measuring Station
Delaware Water Gap M&R Station
Bangor City Gate Station
Mount Bethel Metering Station
Main Replacement Project on Main Street, Easton, PA
Hellertown City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center

February 3, 2017

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

January 25, 2017

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

January 29, 2016

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

January 23, 2014
Mansfield/Wellsboro Operations Center
Port Allegheny Operations Center
Reed Run Take Station

December 20, 2011
Middletown (a.k.a., Stoneridge) Service Center
Marietta City Gate Station
Columbia City Gate Station
West Lancaster City Gate Station

December 14, 2011, cont.
Manheim District Regulating Station
Fruitville City Gate Station
Lancaster Service Center

December 14, 2011
Hazleton Service Center
West Hazleton District Regulating Station
Harleigh City Gate Station
Humboldt District Regulating Station

December 13, 2011
Lehigh Valley Service Center
4th and Emery District Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station
Rosedale City Gate Station
Boyertown City Gate Station
Coventry City Gate Station
Morgantown Service Center
Central Gas Control (CGC)

December 7, 2010
Lewistown Operations Center
Lewistown City Gate Station
Belleville City Gate Station
Huntingdon Service Center
Huntington City Gate Station
Shippensburg Operations Center
Shippensburg City Gate Station

December 6, 2010

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

June 7, 2007

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

May 15, 2007

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

June 6, 2002

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

May 13, 2002
Hershey City Gate Station
Lebanon City Gate Station
Lebanon Service Center
Lebanon District Regulating Station
Manheim District Regulating Station
West Lancaster City Gate Station
Lancaster Service Center

May 7, 2002
Harrisburg Service Center
CNG Refueling Station at Arnold Fuel Oil
October 10, 1996
Harrisburg Service Building
Steelton LPG Plant
Marietta City Gate Station
Columbia City Gate Regulator Station
Lancaster Service Center
Lebanon Service Center

October 9, 1996
Reading Service Center
Reading LPG Plant
Temple LNG Plant and Central Gas Control

October 8, 1996
Lehigh Valley Service Center
Allentown Garage and Shop
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bethlehem LPG Plant
Didier Plant

Judgment

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

The current consolidated gas company service life study is based on data through 2022. For a majority of the mass plant accounts and subaccounts for which survivor

curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

375.00 Structures and Improvements
376.00 Mains - Primarily Steel
376.00 Mains - Cast Iron
378.00 Measuring and Regulating Station Equipment -General
379.00 Measuring and Regulating Station Equipment -City Gate
380.00 Services
381.00 Meters
385.00 Industrial Measuring and Regulating Station Equipment
387.00 Other Equipment
390.00 Structures and Improvements
396.00 Power Operated Equipment

Account 380.00, Services, is one of the largest depreciable groups and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1954 through 2022. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-70 and the life table for the experience and placement band 1971-2022 plotted on the chart immediately follows it.

The survivor curve estimate for this account is the Iowa 45-R2. The service line typically consists of a length of steel or plastic pipe. Steel was predominantly used until the mid-1960's, after which copper and plastic inserts became more predominant. Direct

buried plastic pipe began to displace steel and the inserts in the 1980's. Currently, the investment in plastic services represents over 90 percent of the total account balance.

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

also cause increased meter and meter set retirements in other related accounts such as Accounts 381.00-384.00.

The 45-R2 survivor curve estimated for Account 380.00, Services, also is estimated for Accounts 382.00, Meter Installations; 383.00, House Regulators; 384.00, House Regulator Installations; and 386.00, Other Property on Customers' Premises. The use of the estimate developed for Account 380.00, Services, for other property on customers' premises is based on the similar nature of the facilities in these groups. The use of the services estimate for the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

The third largest depreciable group is Account 376.10, Mains - Primarily Steel. The survivor curve estimate for this account is the Iowa 75-R2.5. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals after age 35. This has resulted in a somewhat different indication of the survivor curve during the recent past and for the future. Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required. In addition, the company typically will replace service lines in connection with the main replacement. As previously

mentioned, the company has in the past five years or so significantly accelerated the rate at which bare steel mains are being replaced. Bare steel and cast iron mains were primarily installed up through 1960. The company has plans to replace all bare steel mains by 2041.

Typical service lives for mains of used by other gas companies range from 55 to 80 years. The Iowa 75-R2.5 survivor curve is within the range and is a reasonable interpretation of the significant portion of the stub survivor curve through age 70 and reflects the outlook of management.

The interim survivor curve estimate for Account 376.20, Mains – Cast Iron is the Iowa 65-R1. The 65-R1 survivor curve was based on the results of the life analysis for the experience band 1960-2022. The 65-year average service life estimate is consistent with management's expectations and estimates used by other gas companies. An estimated probable retirement date, or truncation date, was used for this account as well. The estimated probable retirement date (i.e., September 30, 2027) coincides with the date the company plans to complete its replacement of cast iron mains.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2. The major structures included in Account 390.10, Structures and Improvements were separated from the smaller structures for purposes of the study. The major structures group consists of twelve structures or office complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 45 to 75 years from the date of major installation and varied within this range based on individual circumstances such as size, condition, type

of construction, location, and management's plans. Continued use is planned for most of the major structures, although the company has plans to build a new Reading Service Center and vacate the existing Reading Service Center within 3 years or so. The Bethlehem Service Center has undergone a recent modernization and refurbishment and as a result its probable retirement date has been extended accordingly.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1960-2022 interim retirement experience, our observations of the buildings, consideration of the facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

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

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2025, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2025 calculation date.

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

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

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

INPUT PARAMETERS:
CALCULATION DATE.. 9-30-2025
SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.05547	0.05547000000	2025	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2024	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2023	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2022	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2021	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2020	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2019	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2018	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2017	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2016	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2015	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2014	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2013	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2012	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2011	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2010	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2009	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	2008	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	2007	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	2006	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	2005	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	2004	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	2003	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	2002	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	2001	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	2000	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1999	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1998	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1997	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2025 and 1997), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2024 equals one-half of 0.25324000000 plus all the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2025 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2025, the accrual for 2025 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2025, equals the group annual accrual for 2025 plus 0.875 of the group annual accruals for each of the subsequent years.

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

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2025.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

Account		Amortization Period, Years
391.00	Office Furniture and Equipment	
	Furniture	20
	Equipment	10
	Computer Equipment	5
	Software	10
393.00	Stores Equipment	20
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	10
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts at September 30, 2025, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

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

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2017 through September 30, 2024, and as estimated for the twelve months ended September 30, 2025. The five-year amortization calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2021 through 2025 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-13 summarize the results of the depreciation study at September 30, 2025 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2025, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2025. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-1. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2021-2025, are presented in the section beginning on page VIII-1.

In Part VI, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral

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

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

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION			0	23,039	(23,039)	-	0
329	OTHER STRUCTURES			0	0	0	-	0
332	FIELD LINES			0	0	0	-	0
335	DRILLING AND CLEANING EQUIPMENT			0	0	0	-	0
TOTAL PRODUCTION PLANT				**0**	**23,039**	**(23,039)**	**-**	**0**
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	571,730	296,430	1.28	11,087
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,585	5,631	0.19	301
367	MAINS		75 - R2.5	38,533,782	23,134,193	15,399,589	1.00	384,727
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,846	4,252,690	1,920,156	1.44	89,063
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,456,332	1,048,872	2.47	86,483
371	OTHER EQUIPMENT		35 - R2.5	140,637	132,969	7,668	0.65	908
371.1	TESTING EQUIPMENT		20 - R3	210,011	167,703	42,308	2.19	4,589
TOTAL TRANSMISSION PLANT				**49,592,856**	**30,872,202**	**18,720,654**	**1.16**	**577,158**
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,345,070	1,507,832	1,837,238	1.26	42,067
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	8,267,206	3,522,253	4,744,953	1.96	162,010
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	759,655,316	210,292,195	549,363,121	1.49	11,330,796
376.2	MAINS - CAST IRON	09-2027	65 - R1	619,169	(749,042)	1,368,211	114.51	709,006
376.3	MAINS - PLASTIC		68 - R3	1,977,337,924	364,893,045	1,612,444,879	1.63	32,327,666
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	287,248	245,314	41,934	1.71	4,900
376.7	REG AFUDC		40 - SQ	1,322,088	267,172	1,054,916	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	189,434,033	41,871,189	147,562,844	2.75	5,209,145
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	64,699,936	13,437,533	51,262,403	2.83	1,827,910
380	SERVICES		45 - R2	1,721,035,344	468,370,210	1,252,665,134	2.63	45,194,675
381	METERS		36 - R2	186,958,947	65,265,851	121,693,096	3.01	5,627,716
381.1	METERS - ERTS		17 - S3	24,203,372	19,654,145	4,549,227	2.02	489,240
382	METER INSTALLATIONS		45 - R2	121,689,028	42,761,062	78,927,966	2.40	2,920,029
383	HOUSE REGULATORS		45 - R2	10,131,918	5,104,261	5,027,657	2.59	262,407
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,644,195	9,485,566	8,158,629	1.86	328,500
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	42,524,179	20,035,059	22,489,120	2.04	866,412
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	11,260	57,564	5.89	4,056
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	974,397	626,908	347,489	1.92	18,678
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,720	(15)	-	0
387	OTHER EQUIPMENT		40 - R2.5	5,231,798	3,225,488	2,006,310	1.68	87,778
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,481,569	9,095	0.26	3,831
TOTAL DISTRIBUTION PLANT				**5,136,945,361**	**1,271,333,590**	**3,865,611,771**	**2.09**	**107,449,874**
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	157,875,420	49,464,255	108,411,165	3.37	5,313,456
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,792,987	1,967,422	3,825,565	5.55	321,477
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	259,716	130,136	129,580	9.08	23,584
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	11,390,151	4,824,927	6,565,224	21.77	2,479,589

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	5,195,070	1,656,014	3,539,056	8.85	459,740
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	44,623,841	7,605,410	37,018,431	6.74	3,006,988
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,340,533	2,838,301	1,502,232	8.98	389,979
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	42,329,084	18,172,225	24,156,859	10.27	4,345,719
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICI		12 - L3	4,583,107	1,756,886	2,826,221	9.06	415,143
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	8,598,597	3,773,829	4,824,768	7.97	685,657
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,721,365	1,060,176	1,661,189	6.85	186,543
393	STORES EQUIPMENT		20 - SQ	15,838	7,065	8,773	4.98	789
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	45,303,380	16,591,365	28,712,015	5.05	2,289,170
395	LABORATORY EQUIPMENT		20 - SQ	437,779	178,472	259,307	5.05	22,091
396	POWER OPERATED EQUIPMENT		16 - L2	12,048,672	5,204,540	6,844,132	6.51	784,364
397	COMMUNICATION EQUIPMENT		10 - SQ	1,799,482	828,205	971,277	11.06	199,057
398	MISCELLANEOUS EQUIPMENT		15 - SQ	2,420,961	1,411,723	1,009,238	4.41	106,677
399	OTHER TANGIBLE PROPERTY			0	0	0	-	0
TOTAL GENERAL PLANT				**349,735,983**	**117,470,951**	**232,265,032**	**6.01**	**21,030,023**
TOTAL DEPRECIABLE GAS PLANT				**5,536,274,200**	**1,419,699,782**	**4,116,574,418**	**2.33**	**129,057,055**
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			0				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS			0				
325.1	PRODUCING LANDS			0				
325.5	OTHER LAND			0				
365.1	LAND			47,323				
374.1	LAND AND LAND RIGHTS - LAND			849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS			7,394,704				
389.1	LAND AND LAND RIGHTS - LAND			7,330,889				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT				**16,273,518**				
TOTAL GAS PLANT				**5,552,547,718**				
OTHER UTILITY PLANT								
COMMON PLANT								
301	ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1	STRUCTURES AND IMPROVEMENTS							
	UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	34,790,537	5,700,883	29,089,654	2.62	910,111
	READING DATA CENTER	09-2073	70 - R1	20,405,137	1,375,290	19,029,847	3.00	611,311
	KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	201,109	1,181,131	4.06	56,057
	TOTAL ACCOUNT 390.1			*56,577,914*	*7,277,282*	*49,300,632*	*2.79*	*1,577,479*
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,450,771	1,397,622	3,053,149	4.85	215,789
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,076,385	727,904	348,481	32.38	348,481
TOTAL COMMON PLANT				**69,191,142**	**9,402,808**	**52,702,262**	**3.45**	**2,141,749**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%			**62,195,918**	**8,452,184**	**47,374,063**		**1,925,218**
INFORMATION SERVICES (IS)							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	13,101,733	5,394,918	7,706,815	21.38	2,800,871
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	0	0	0	-	0
UNITE ERP	09-2034	SQUARE	10,695,816	3,819,629	6,876,187	7.14	764,021
TOTAL ACCOUNT 391.2			*10,695,816*	*3,819,629*	*6,876,187*	*7.14*	*764,021*
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	58,132,672	22,654,353	35,478,319	9.74	5,663,900
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	134,159,030	65,466,435	68,692,595	6.76	9,066,144
TOTAL INFORMATION SERVICES			**216,089,251**	**97,335,335**	**118,753,916**	**8.47**	**18,294,936**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%			**183,296,562**	**82,564,182**	**100,732,380**		**15,518,582**
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS			16,206,926	9,168,160	7,038,767	2.59	419,864
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			**2,118,245**	**1,198,279**	**919,967**		**54,876**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			**243,374,235**	**89,818,087**	**147,186,476**		**17,388,924**
TOTAL PLANT IN SERVICE			**5,795,921,953**	**1,509,517,869**	**4,263,760,894**		**146,445,979**
AMORTIZATION OF NEGATIVE NET SALVAGE							**7,838,347**
GRAND TOTAL			**5,795,921,953**	**1,509,517,869**	**4,263,760,894**		**154,284,326**

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2024 PROJECTED TO SEPTEMBER 30, 2025

ACCOUNT		BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GAS PLANT										
PRODUCTION PLANT										
305	MANUFACTURED GAS PLANT SITE REMEDIATION	46,078	0	(23,039)	0	0	0	0	23,039	0.00
329	OTHER STRUCTURES	(2)	0	0	0	0	0	2	0	0.00
332	FIELD LINES	(17,486)	0	0	0	0	0	17,486	0	0.00
335	DRILLING AND CLEANING EQUIPMENT	(107)	0	0	0	0	0	107	0	0.00
TOTAL PRODUCTION PLANT		**28,483**	**0**	**(23,039)**	**0**	**0**	**0**	**17,595**	**23,039**	**0.00**
TRANSMISSION PLANT										
365.2	RIGHTS-OF-WAY	560,444	11,286	0	0	0	0	0	571,730	65.86
366	STRUCTURES AND IMPROVEMENTS	156,261	324	0	0	0	0	0	156,585	96.53
367	MAINS	22,743,335	389,191	1,667	0	0	0	0	23,134,193	60.04
369	MEASURING AND REGULATING STATION EQUIPMENT	4,160,244	90,741	1,705	0	0	0	0	4,252,690	68.89
370	COMMUNICATION EQUIPMENT	2,364,496	91,836	0	0	0	0	0	2,456,332	70.08
371	OTHER EQUIPMENT	131,999	970	0	0	0	0	0	132,969	94.55
371.1	TESTING EQUIPMENT	162,957	4,746	0	0	0	0	0	167,703	79.85
TOTAL TRANSMISSION PLANT		**30,279,736**	**589,094**	**3,372**	**0**	**0**	**0**	**0**	**30,872,202**	**62.25**
DISTRIBUTION PLANT										
374.2	RIGHTS-OF-WAY	1,465,350	42,482	0	0	0	0	0	1,507,832	45.08
375	STRUCTURES AND IMPROVEMENTS	3,447,847	122,969	444	(44,578)	0	(4,427)	(2)	3,522,253	42.61
376.1	MAINS - PRIMARILY STEEL	200,111,467	11,233,064	1,154,087	(1,450,876)	0	(738,061)	(17,486)	210,292,195	27.68
376.2	MAINS - CAST IRON	(1,071,635)	609,019	441,685	(309,584)	0	(418,527)	0	(749,042)	-120.98
376.3	MAINS - PLASTIC	337,816,611	30,925,995	613,546	(3,744,217)	0	(718,890)	0	364,893,045	18.45
376.5	MAINS - PRIMARILY WROUGHT IRON	285,446	2,092	0	(17,953)	0	(24,271)	0	245,314	85.40
376.7	REG AFUDC	234,120	33,052	0	0	0	0	0	267,172	20.21
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	37,345,524	4,661,420	169,832	(244,469)	0	(61,118)	0	41,871,189	22.10
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	11,459,681	1,929,392	48,460	0	0	0	0	13,437,533	20.77
380	SERVICES	440,488,320	43,515,973	4,721,878	(14,756,043)	0	(5,599,918)	0	468,370,210	27.21
381	METERS	62,475,569	5,365,955	13,330	(2,589,003)	0	0	0	65,265,851	34.91
381.1	METERS - ERTS	19,177,225	521,096	2,352	(46,528)	0	0	0	19,654,145	81.20
382	METER INSTALLATIONS	40,576,466	2,847,959	343,260	(729,701)	0	(276,922)	0	42,761,062	35.14
383	HOUSE REGULATORS	4,123,301	314,698	666,262	0	0	0	0	5,104,261	50.38
384	HOUSE REGULATOR INSTALLATIONS	9,037,184	342,040	106,342	0	0	0	0	9,485,566	53.76
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	19,227,119	820,688	7,225	(19,973)	0	0	0	20,035,059	47.11
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	(80,442)	11,260	0	0	0	0	80,442	11,260	16.36
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	693,374	13,934	42	0	0	0	(80,442)	626,908	64.34
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,720	0	0	0	0	0	0	24,720	100.06
387	OTHER EQUIPMENT	3,135,934	89,661	0	0	0	0	(107)	3,225,488	61.65
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,477,544	4,025	0	0	0	0	0	1,481,569	99.39
TOTAL DISTRIBUTION PLANT		**1,191,450,725**	**103,406,774**	**8,288,745**	**(23,952,925)**	**0**	**(7,842,134)**	**(17,595)**	**1,271,333,590**	**24.75**
GENERAL PLANT										
390.1	STRUCTURES AND IMPROVEMENTS	44,601,174	5,235,826	114,330	(461,777)	0	(35,926)	10,628	49,464,255	31.33
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	10,628	0	0	0	0	0	(10,628)	0	0.00
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,662,038	319,444	0	(14,060)	0	0	0	1,967,422	33.96
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	118,840	23,523	0	(12,227)	0	0	0	130,136	50.11
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	2,385,537	2,514,030	0	(74,640)	0	0	0	4,824,927	42.36
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,336,112	0	0	(4,378,298)	0	0	42,186	0	0.00
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	3,027,362	243,671	0	(1,615,019)	0	0	0	1,656,014	31.88
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,003,652	2,745,241	0	(8,101,297)	0	0	(42,186)	7,605,410	17.04
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	2,445,455	419,875	(6,098)	(23,257)	2,326	0	0	2,838,301	65.39
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	15,423,083	4,014,474	(811,742)	(503,989)	50,399	0	0	18,172,225	42.93
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	1,388,026	409,797	(12,940)	(31,108)	3,111	0	0	1,756,886	38.33
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,162,433	672,978	(3,694)	(64,321)	6,433	0	0	3,773,829	43.89
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	934,952	176,508	(25,486)	(28,664)	2,866	0	0	1,060,176	38.96
393	STORES EQUIPMENT	6,276	789	0	0	0	0	0	7,065	44.61
394	TOOLS, SHOP AND GARAGE EQUIPMENT	15,479,633	2,270,989	4,379	(1,163,636)	0	0	0	16,591,365	36.62
395	LABORATORY EQUIPMENT	156,364	22,108	0	0	0	0	0	178,472	40.77
396	POWER OPERATED EQUIPMENT	4,383,912	820,628	0	0	0	0	0	5,204,540	43.20
397	COMMUNICATION EQUIPMENT	653,947	202,349	580	(28,671)	0	0	0	828,205	46.02
398	MISCELLANEOUS EQUIPMENT	1,479,755	133,574	190,669	(392,275)	0	0	0	1,411,723	58.31
399	OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
TOTAL GENERAL PLANT		**114,675,211**	**20,225,804**	**(550,002)**	**(16,909,271)**	**65,135**	**(35,926)**	**0**	**117,470,951**	**33.59**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2024 PROJECTED TO SEPTEMBER 30, 2025

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL DEPRECIABLE GAS PLANT	**1,336,434,155**	**124,221,672**	**7,719,076**	**(40,862,196)**	**65,135**	**(7,878,060)**	**0**	**1,419,699,782**	**25.64**
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	4,777,341	934,621	0	(10,279)	0	(800)	0	5,700,883	16.39
READING DATA CENTER	695,799	679,491	0	0	0	0	0	1,375,290	6.74
KNITTING MILLS OFFICE	143,193	57,916	0	0	0	0	0	201,109	14.55
TOTAL ACCOUNT 390.1	*5,616,333*	*1,672,028*	*0*	*(10,279)*	*0*	*(800)*	*0*	*7,277,282*	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,182,972	214,650	0	0	0	0	0	1,397,622	31.40
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	485,938	519,162	0	(277,196)	0	0	0	727,904	67.62
TOTAL COMMON PLANT	**7,285,243**	**2,405,840**	**0**	**(287,475)**	**0**	**(800)**	**0**	**9,402,808**	**15.14**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%	**6,548,705**	**2,162,610**	**0**	**(258,411)**	**0**	**(719)**	**0**	**8,452,184**	
INFORMATION SERVICES (IS)									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,256,693	3,066,343	0	(1,928,118)	0	0	0	5,394,918	41.18
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,803,866	0	0	(2,803,866)	0	0	0	0	0.00
UNITE ERP	3,055,948	763,681	0	0	0	0	0	3,819,629	35.71
TOTAL ACCOUNT 391.2	*5,859,814*	*763,681*	*0*	*(2,803,866)*	*0*	*0*	*0*	*3,819,629*	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	30,345,001	5,043,256	0	(12,733,904)	0	0	0	22,654,353	38.97
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	56,792,059	9,053,417	0	(379,041)	0	0	0	65,466,435	48.80
TOTAL INFORMATION SERVICES	**97,253,567**	**17,926,697**	**0**	**(17,844,929)**	**0**	**0**	**0**	**97,335,335**	**45.04**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%	**82,494,823**	**15,206,226**	**0**	**(15,136,866)**	**0**	**0**	**0**	**82,564,182**	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	8,697,631	416,621	96,682	(39,686)	0	(3,088) #	0	9,168,160	56.57
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	**1,136,780**	**54,452**	**12,636**	**(5,187)**	**0**	**(404)**	**0**	**1,198,279**	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	**87,906,748**	**17,314,384**	**(12,636)**	**(15,390,090)**	**0**	**(315)**	**0**	**89,818,087**	
TOTAL DEPRECIABLE PLANT IN SERVICE	**1,424,340,903**	**141,536,056**	**7,706,440**	**(56,252,286)**	**65,135**	**(7,878,375)**	**0**	**1,509,517,869**	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2025

ACCOUNT		BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GAS PLANT									
PRODUCTION PLANT									
305	MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
329	OTHER STRUCTURES	0	0	0	0	0	0	-	0
332	FIELD LINES	0	0	0	0	0	0	-	0
335	DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	-	0
TOTAL PRODUCTION PLANT		**0**	**0**	**0**	**0**	**0**	**0**		**0**
TRANSMISSION PLANT									
365.2	RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.30	11,286
366	STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.20	324
367	MAINS	38,533,782	0	0	0	38,533,782	38,533,782	1.01	389,191
369	MEASURING AND REGULATING STATION EQUIPMENT	6,172,846	0	0	0	6,172,846	6,172,846	1.47	90,741
370	COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	3,505,204	2.62	91,836
371	OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.69	970
371.1	TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.26	4,746
TOTAL TRANSMISSION PLANT		**49,592,856**	**0**	**0**	**0**	**49,592,856**	**49,592,856**		**589,094**
DISTRIBUTION PLANT									
374.2	RIGHTS-OF-WAY	3,345,070	0	0	0	3,345,070	3,345,070	1.27	42,482
375	STRUCTURES AND IMPROVEMENTS	6,300,443	2,011,341	(44,578)	0	8,267,206	7,283,825	1.68	122,969
376.1	MAINS - PRIMARILY STEEL	738,840,649	22,265,543	(1,450,876)	0	759,655,316	749,247,983	1.50	11,233,064
376.2	MAINS - CAST IRON	928,753	0	(309,584)	0	619,169	773,961	78.69	609,019
376.3	MAINS - PLASTIC	1,809,786,255	171,295,886	(3,744,217)	0	1,977,337,924	1,893,562,090	1.63	30,925,995
376.5	MAINS - PRIMARILY WROUGHT IRON	305,201	0	(17,953)	0	287,248	296,225	0.70	2,092
376.7	REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	156,290,343	33,388,159	(244,469)	0	189,434,033	172,862,188	2.70	4,661,420
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	64,699,936	0	0	0	64,699,936	64,699,936	2.99	1,929,392
380	SERVICES	1,601,261,166	134,530,221	(14,756,043)	0	1,721,035,344	1,661,148,255	2.62	43,515,973
381	METERS	173,393,095	16,154,856	(2,589,003)	0	186,958,947	180,176,021	2.97	5,365,955
381.1	METERS - ERTS	23,959,574	290,326	(46,528)	0	24,203,372	24,081,473	2.15	521,096
382	METER INSTALLATIONS	115,766,073	6,652,656	(729,701)	0	121,689,028	118,727,551	2.40	2,847,959
383	HOUSE REGULATORS	10,131,918	0	0	0	10,131,918	10,131,918	3.11	314,698
384	HOUSE REGULATOR INSTALLATIONS	17,644,195	0	0	0	17,644,195	17,644,195	1.94	342,040
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	39,816,426	2,727,726	(19,973)	0	42,524,179	41,170,303	1.99	820,688
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	68,824	16.36	11,260
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	974,397	0	0	0	974,397	974,397	1.43	13,934
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	-	0
387	OTHER EQUIPMENT	5,231,798	0	0	0	5,231,798	5,231,798	1.71	89,661
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.27	4,025
TOTAL DISTRIBUTION PLANT		**4,771,581,573**	**389,316,714**	**(23,952,925)**	**0**	**5,136,945,361**	**4,954,263,467**		**103,406,774**
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS	150,947,740	7,389,457	(461,777)	0	157,875,420	154,411,580	3.41	5,235,826
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,707,047	100,000	(14,060)	0	5,792,987	5,750,017	5.56	319,444
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	221,943	50,000	(12,227)	0	259,716	240,830	9.67	23,523
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	11,464,791	0	(74,640)	0	11,390,151	11,427,471	22.00	2,514,030
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,378,298)	0	0	2,189,149	-	0
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	4,791,441	2,018,648	(1,615,019)	0	5,195,070	4,993,256	4.88	243,671
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	52,725,137	0	(8,101,297)	0	44,623,841	48,674,489	5.64	2,745,241
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,131,220	232,570	(23,257)	0	4,340,533	4,235,877	9.82	419,875
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	37,793,178	5,039,895	(503,989)	0	42,329,084	40,061,131	10.04	4,014,474
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	4,303,136	311,079	(31,108)	0	4,583,107	4,443,122	9.22	409,797
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	8,019,698	643,220	(64,321)	0	8,598,597	8,309,148	8.06	672,978
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	2,463,396	286,632	(28,664)	0	2,721,365	2,592,381	6.76	176,508
393	STORES EQUIPMENT	15,838	0	0	0	15,838	15,838	4.98	789
394	TOOLS, SHOP AND GARAGE EQUIPMENT	43,473,680	2,993,337	(1,163,636)	0	45,303,380	44,388,530	5.13	2,270,989
395	LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.05	22,108
396	POWER OPERATED EQUIPMENT	12,048,672	0	0	0	12,048,672	12,048,672	6.81	820,628

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2025

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
397 COMMUNICATION EQUIPMENT	1,828,153	0	(28,671)	0	1,799,482	1,813,818	11.15	202,349
398 MISCELLANEOUS EQUIPMENT	2,436,136	377,100	(392,275)	0	2,420,961	2,428,549	5.35	133,574
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	8,016	-	0
TOTAL GENERAL PLANT	**347,203,316**	**19,441,938**	**(16,909,271)**	**0**	**349,735,983**	**348,469,649**		**20,225,804**
TOTAL DEPRECIABLE GAS PLANT	**5,168,377,744**	**408,758,652**	**(40,862,196)**	**0**	**5,536,274,200**	**5,352,325,972**		**124,221,672**
NONDEPRECIABLE PLANT								
301 ORGANIZATION	166,478	0	0	0	166,478	166,478		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	289,868		
304.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	0	0	0	0	0	0		
325.1 PRODUCING LANDS	0	0	0	0	0	0		
325.5 OTHER LAND	0	0	0	0	0	0		
365.1 LAND	47,323	0	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,394,704	0	0	0	7,394,704	7,394,704		
389.1 LAND AND LAND RIGHTS - LAND	7,330,889	0	0	0	7,330,889	7,330,889		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT	**16,273,518**	**0**	**0**	**0**	**16,273,518**	**16,273,518**		
TOTAL GAS PLANT	**5,184,651,262**	**408,758,652**	**(40,862,196)**	**0**	**5,552,547,718**	**5,368,599,490**		
OTHER UTILITY PLANT								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS								
UGI HEADQUARTERS BUILDING - DENVER	34,698,030	102,786	(10,279)	0	34,790,537	34,744,284	2.69	934,621
READING DATA CENTER	20,405,137	0	0	0	20,405,137	20,405,137	3.33	679,491
KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	4.19	57,916
TOTAL ACCOUNT 390.1	*56,485,407*	*102,786*	*(10,279)*	*0*	*56,577,914*	*56,531,661*		*1,672,028*
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,400,771	50,000	0	0	4,450,771	4,425,771	4.85	214,650
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,353,581	0	(277,196)	0	1,076,385	1,214,983	42.73	519,162
TOTAL COMMON PLANT	**69,325,831**	**152,786**	**(287,475)**	**0**	**69,191,142**	**69,258,487**		**2,405,840**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%	**62,316,989**	**137,339**	**(258,411)**	**0**	**62,195,918**	**62,256,454**		**2,162,610**
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15,029,850	0	(1,928,118)	0	13,101,733	14,065,792	21.80	3,066,343
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	(2,803,866)	0	0	1,401,933	-	0
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	763,681
TOTAL ACCOUNT 391.2	13,499,683	0	(2,803,866)	0	10,695,816	12,097,749		763,681
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	58,365,065	12,501,511	(12,733,904)	0	58,132,672	58,248,868	7.62	5,043,256
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,488,350	49,721	(379,041)	0	134,159,030	134,323,690	6.74	9,053,417
TOTAL INFORMATION SERVICES	**221,382,947**	**12,551,232**	**(17,844,928)**	**0**	**216,089,251**	**218,736,099**		**17,926,697**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%	**187,786,912**	**10,646,516**	**(15,136,866)**	**0**	**183,296,562**	**185,541,737**		**15,206,226**
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	15,849,749	396,863	(39,686)	0	16,206,926	16,028,338	2.60	416,621
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	**2,071,562**	**51,870**	**(5,187)**	**0**	**2,118,245**	**2,094,904**		**54,452**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	**248,032,339**	**10,731,985**	**(15,390,090)**	**0**	**243,374,235**	**245,703,287**		**17,314,384**

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2025

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	END OF YEAR BALANCE	AVERAGE BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL PLANT IN SERVICE	5,432,683,601	419,490,637	(56,252,286)	0	5,795,921,953	5,614,302,777		141,536,056

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2021 GROSS SALVAGE	2021 COST OF REMOVAL	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	2025 GROSS SALVAGE	2025 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	(115,195)	0	0	0	0	0	0	0	0	0	(115,195)	(23,039)
329	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
335	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**(115,195)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(115,195)**	**(23,039)**
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	1,660	0	464	0	412	0	5,801	0	0	8,337	1,667
369	0	3,386	0	4,906	0	231	0	0	0	0	8,523	1,705
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**	**5,046**	**0**	**5,370**	**0**	**643**	**0**	**5,801**	**0**	**0**	**16,860**	**3,372**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	346	0	1,876	0	0	0	4,427	6,649	1,329
376.1	0	1,712,927	0	749,917	0	1,693,882	0	1,190,708	0	738,061	6,085,495	1,217,099
376.2	0	92,247	0	270,874	0	633,299	0	682,408	0	418,527	2,097,355	419,471
376.3	0	728,986	0	1,130,259	0	311,402	0	819,607	0	718,890	3,709,144	741,829
376.5	0	0	0	0	0	0	0	0	0	24,271	24,271	4,854
378	0	168,692	0	278,821	0	206,792	0	165,132	0	61,118	880,555	176,111
379	0	15,105	0	98,844	0	85,312	0	43,038	0	0	242,299	48,460
380	0	4,191,361	0	4,547,451	0	5,345,562	0	4,613,724	0	5,599,918	24,298,016	4,859,603
381	(19,201)	1,237	0	711	0	35,495	0	48,411	0	0	66,653	13,330
381.1	0	0	0	0	0	2,076	0	9,685	0	0	11,761	2,352
382	0	224,823	0	164,128	0	117,424	0	65,380	0	276,922	848,677	169,736
383	0	269	0	0	0	806	0	3,328,107	0	0	3,329,182	665,836
384	0	13,720	0	2,202	0	82	0	282	0	0	16,286	3,257
385	0	35,290	0	(154)	0	0	0	984	0	0	36,120	7,225
386.0	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	208	0	0	208	42
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	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**(19,201)**	**7,184,657**	**0**	**7,243,398**	**0**	**8,434,009**	**0**	**10,967,674**	**0**	**7,842,134**	**41,652,671**	**8,330,534**
GENERAL PLANT												
390.1	0	135	0	969	0	395	0	552,200	0	35,926	589,625	117,925
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

UGI UTILITIES, INC. - GAS DIVISION

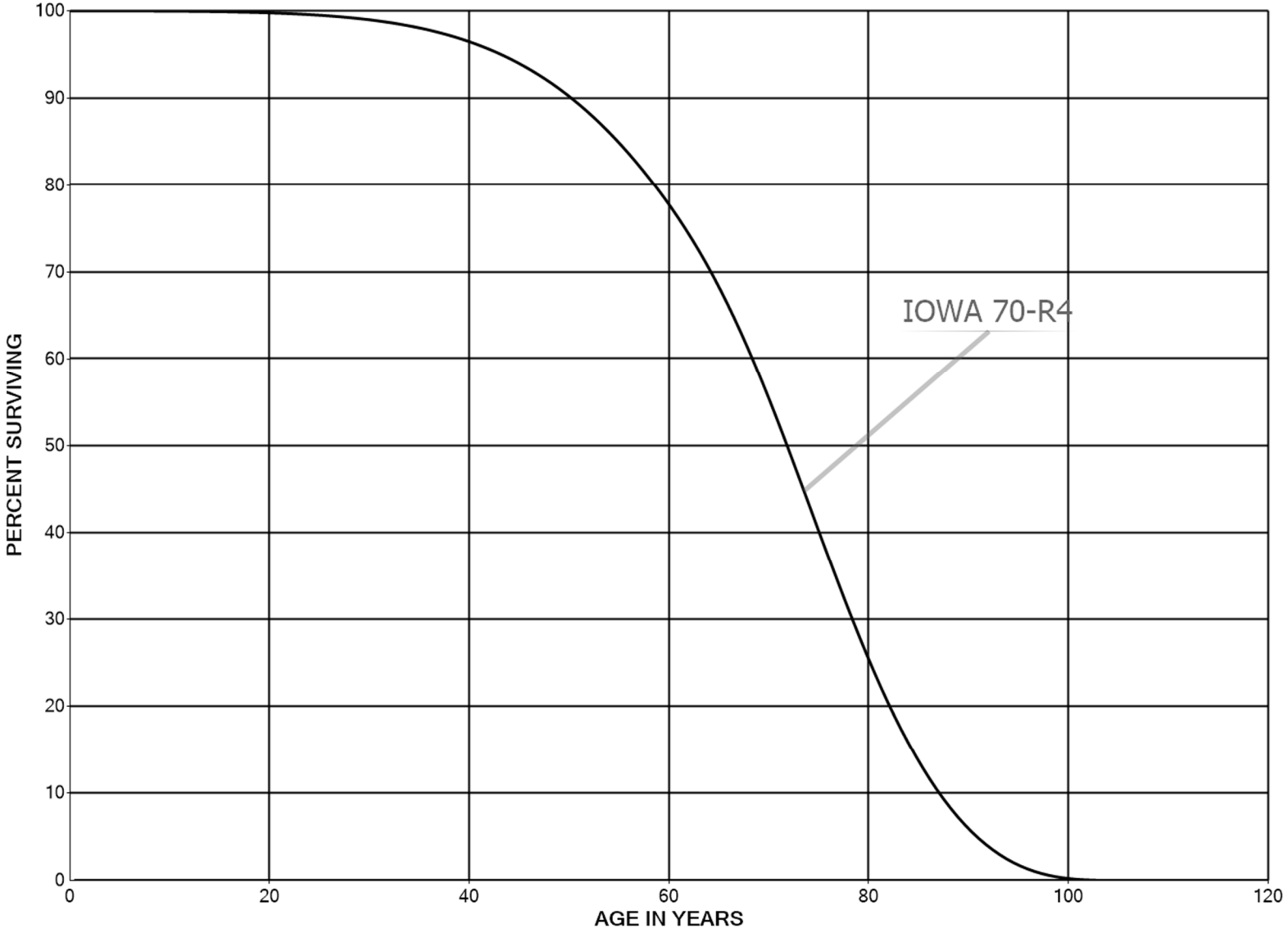
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2021 GROSS SALVAGE	2021 COST OF REMOVAL	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	2025 GROSS SALVAGE	2025 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
392.1	0	0	0	0	0	0	0	0	(2,326)	0	(2,326)	(465)
392.2	(526,894)	0	(1,548,910)	0	(887,270)	0	(645,657)	0	(50,399)	0	(3,659,130)	(731,826)
392.3	0	0	0	0	0	0	0	0	(3,111)	0	(3,111)	(622)
392.4	0	0	0	0	0	0	0	0	(6,433)	0	(6,433)	(1,286)
392.5	0	0	0	0	0	0	0	0	(2,866)	0	(2,866)	(573)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	21,728	0	167	0	0	0	0	21,895	4,379
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	0	0	11	0	2,889	0	0	2,900	580
398	0	391,820	0	150,545	0	79,441	0	74,236	0	0	696,042	139,208
TOTAL	**(526,894)**	**391,955**	**(1,548,910)**	**173,241**	**(887,270)**	**80,015**	**(645,657)**	**629,324**	**(65,135)**	**35,926**	**(2,363,405)**	**(472,680)**
TOTAL GAS PLANT	**(661,290)**	**7,581,658**	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(65,135)**	**7,878,060**	**39,190,931**	**7,838,187**
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	800	800	160
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
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**800**	**800**	**160**
INFORMATION SERVICES												
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	**(661,290)**	**7,581,658**	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**(65,135)**	**7,878,860**	**39,191,731**	**7,838,347**

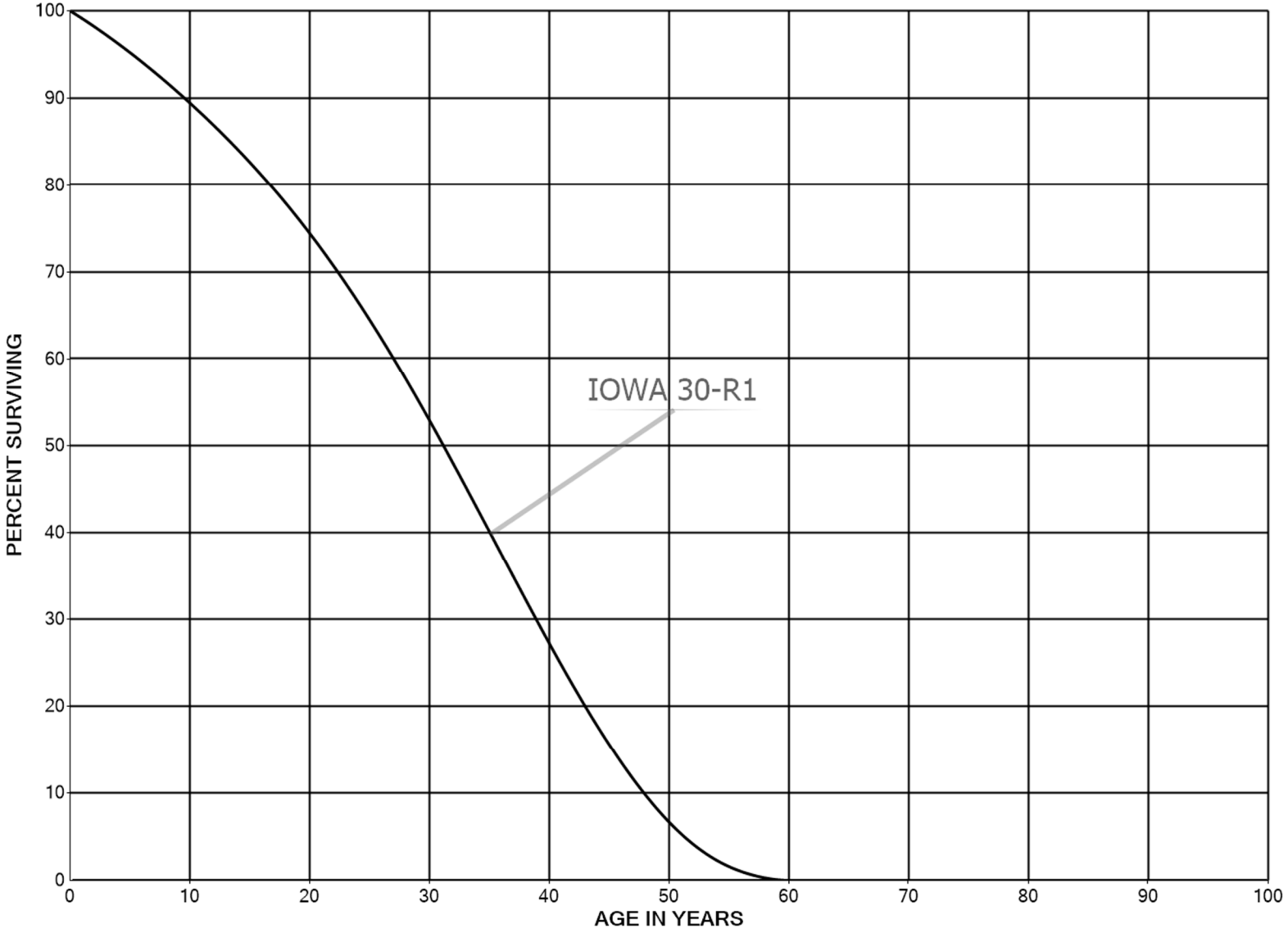
* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

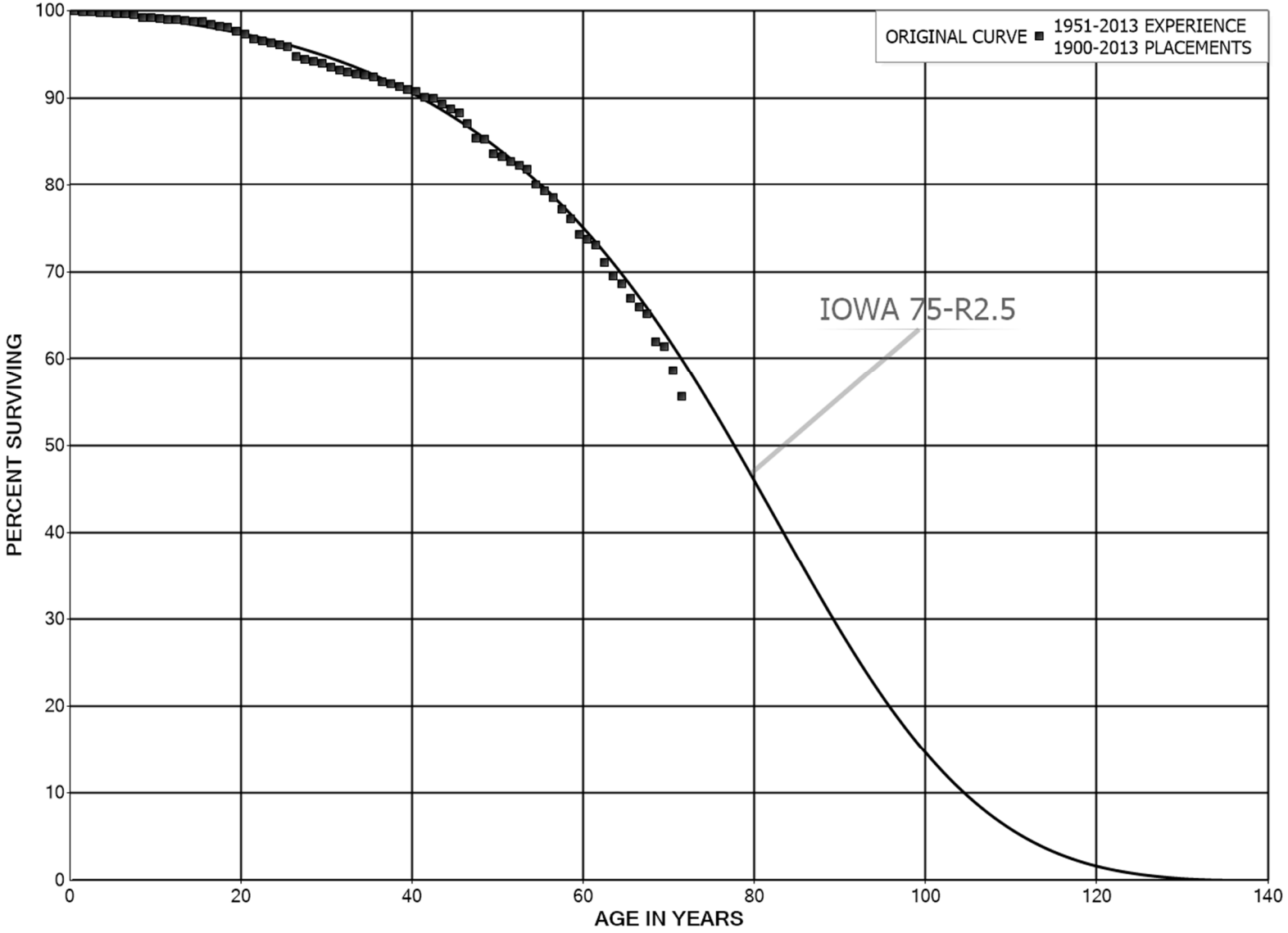
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 365.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,850,795	17,230	0.0004	0.9996	100.00
0.5	41,637,546	38,133	0.0009	0.9991	99.96
1.5	41,710,703	29,348	0.0007	0.9993	99.87
2.5	41,698,275	18,241	0.0004	0.9996	99.80
3.5	41,179,742	20,022	0.0005	0.9995	99.76
4.5	41,190,999	25,728	0.0006	0.9994	99.71
5.5	41,007,960	16,986	0.0004	0.9996	99.64
6.5	40,543,199	30,014	0.0007	0.9993	99.60
7.5	40,235,208	126,599	0.0031	0.9969	99.53
8.5	40,056,415	23,786	0.0006	0.9994	99.22
9.5	39,620,574	24,263	0.0006	0.9994	99.16
10.5	37,800,752	34,935	0.0009	0.9991	99.10
11.5	36,175,185	28,922	0.0008	0.9992	99.01
12.5	33,932,562	16,407	0.0005	0.9995	98.93
13.5	32,926,142	32,725	0.0010	0.9990	98.88
14.5	31,097,812	31,843	0.0010	0.9990	98.78
15.5	29,121,771	84,454	0.0029	0.9971	98.68
16.5	28,243,535	46,919	0.0017	0.9983	98.39
17.5	27,750,657	54,606	0.0020	0.9980	98.23
18.5	27,031,445	106,788	0.0040	0.9960	98.04
19.5	25,789,365	92,763	0.0036	0.9964	97.65
20.5	24,529,783	132,147	0.0054	0.9946	97.30
21.5	22,164,999	62,913	0.0028	0.9972	96.77
22.5	21,562,846	48,600	0.0023	0.9977	96.50
23.5	19,129,018	33,878	0.0018	0.9982	96.28
24.5	18,659,552	63,524	0.0034	0.9966	96.11
25.5	18,187,437	191,547	0.0105	0.9895	95.78
26.5	17,523,332	73,112	0.0042	0.9958	94.77
27.5	16,825,941	31,448	0.0019	0.9981	94.38
28.5	16,046,906	48,550	0.0030	0.9970	94.20
29.5	15,473,503	65,299	0.0042	0.9958	93.92
30.5	15,070,050	60,057	0.0040	0.9960	93.52
31.5	14,730,984	34,606	0.0023	0.9977	93.15
32.5	14,447,634	30,637	0.0021	0.9979	92.93
33.5	13,914,882	21,980	0.0016	0.9984	92.73
34.5	13,604,928	21,216	0.0016	0.9984	92.59
35.5	13,259,494	83,249	0.0063	0.9937	92.44
36.5	13,039,123	32,916	0.0025	0.9975	91.86
37.5	12,686,293	40,977	0.0032	0.9968	91.63
38.5	12,200,720	48,919	0.0040	0.9960	91.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,797,856	27,669	0.0023	0.9977	90.97
40.5	10,816,130	84,272	0.0078	0.9922	90.75
41.5	10,277,823	15,542	0.0015	0.9985	90.05
42.5	9,379,808	69,088	0.0074	0.9926	89.91
43.5	8,671,839	55,876	0.0064	0.9936	89.25
44.5	8,247,642	38,976	0.0047	0.9953	88.67
45.5	7,994,653	106,439	0.0133	0.9867	88.25
46.5	7,258,790	136,085	0.0187	0.9813	87.08
47.5	6,506,421	12,335	0.0019	0.9981	85.45
48.5	6,367,487	125,000	0.0196	0.9804	85.28
49.5	6,202,931	21,608	0.0035	0.9965	83.61
50.5	6,074,087	40,613	0.0067	0.9933	83.32
51.5	5,985,583	37,752	0.0063	0.9937	82.76
52.5	5,272,897	29,238	0.0055	0.9945	82.24
53.5	4,628,826	98,818	0.0213	0.9787	81.78
54.5	4,221,959	37,702	0.0089	0.9911	80.04
55.5	3,872,626	41,394	0.0107	0.9893	79.32
56.5	2,357,451	37,947	0.0161	0.9839	78.48
57.5	2,237,754	32,611	0.0146	0.9854	77.21
58.5	1,406,680	32,728	0.0233	0.9767	76.09
59.5	1,173,931	8,748	0.0075	0.9925	74.32
60.5	1,142,975	11,119	0.0097	0.9903	73.76
61.5	862,080	23,546	0.0273	0.9727	73.05
62.5	834,417	18,091	0.0217	0.9783	71.05
63.5	822,427	10,162	0.0124	0.9876	69.51
64.5	713,428	18,038	0.0253	0.9747	68.65
65.5	670,448	10,166	0.0152	0.9848	66.92
66.5	641,536	7,461	0.0116	0.9884	65.90
67.5	633,795	31,231	0.0493	0.9507	65.13
68.5	578,263	5,353	0.0093	0.9907	61.92
69.5	566,309	25,005	0.0442	0.9558	61.35
70.5	540,089	28,306	0.0524	0.9476	58.64
71.5	500,149	4,044	0.0081	0.9919	55.57
72.5	484,740	695	0.0014	0.9986	55.12
73.5	483,247	413	0.0009	0.9991	55.04
74.5	480,037	570	0.0012	0.9988	54.99
75.5	477,078	13,539	0.0284	0.9716	54.93
76.5	446,917	2,024	0.0045	0.9955	53.37
77.5	443,482	7,658	0.0173	0.9827	53.13
78.5	422,077	7,166	0.0170	0.9830	52.21

UGI UTILITIES, INC. - GAS DIVISION

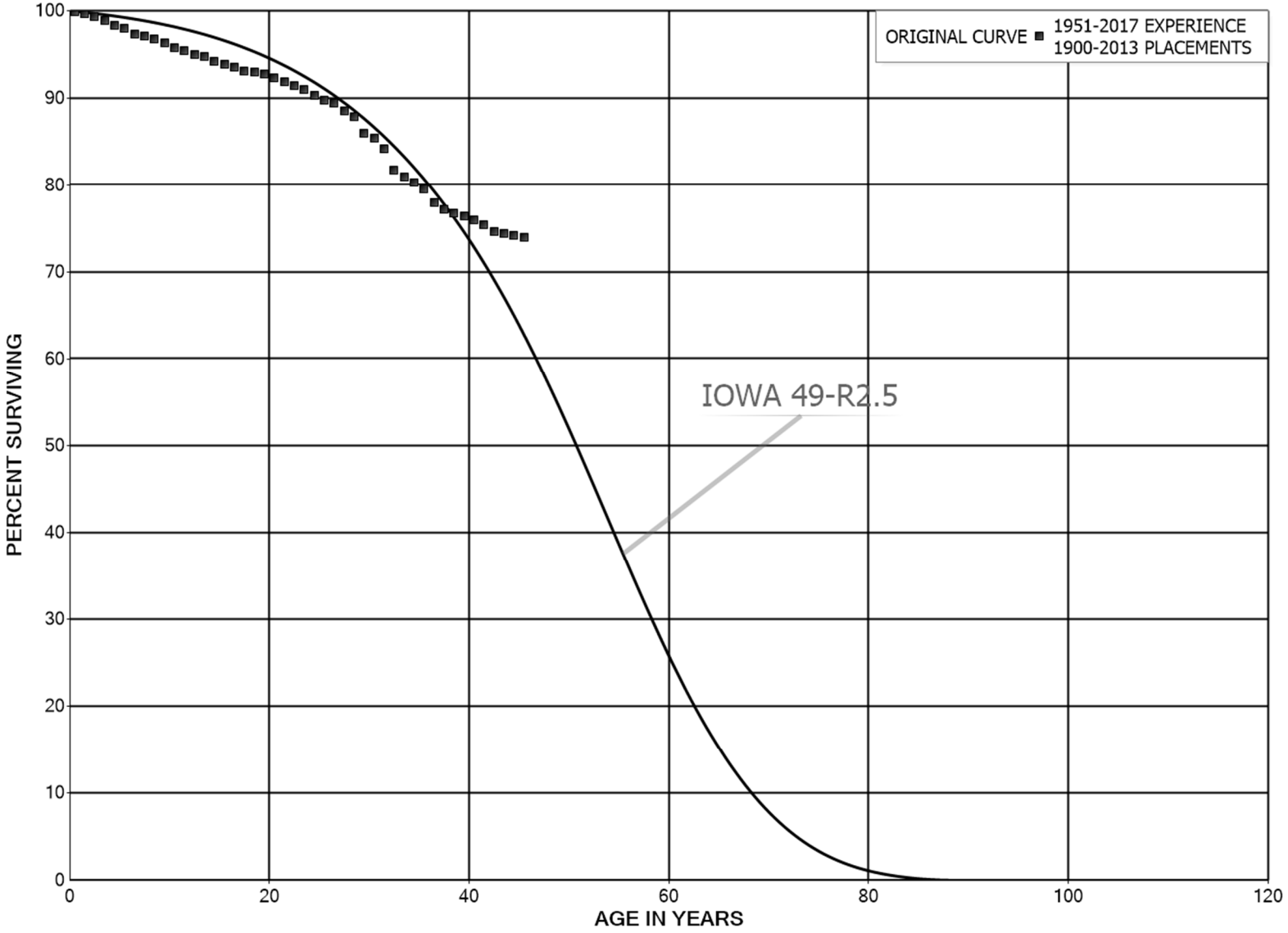
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	409,437	277	0.0007	0.9993	51.32
80.5	286,341	1,689	0.0059	0.9941	51.29
81.5	283,821	32,605	0.1149	0.8851	50.99
82.5	248,693	1,179	0.0047	0.9953	45.13
83.5	219,985	1,604	0.0073	0.9927	44.92
84.5	218,200		0.0000	1.0000	44.59
85.5	216,028	8,283	0.0383	0.9617	44.59
86.5	161,281	1,815	0.0113	0.9887	42.88
87.5	158,109	186	0.0012	0.9988	42.40
88.5	157,923	867	0.0055	0.9945	42.35
89.5	157,056	1,108	0.0071	0.9929	42.11
90.5	155,912	3,306	0.0212	0.9788	41.82
91.5	152,606	2,135	0.0140	0.9860	40.93
92.5	150,470	3,562	0.0237	0.9763	40.36
93.5	146,908		0.0000	1.0000	39.40
94.5	146,908	764	0.0052	0.9948	39.40
95.5	146,144		0.0000	1.0000	39.20
96.5	146,144	189	0.0013	0.9987	39.20
97.5	145,878		0.0000	1.0000	39.15
98.5	145,878		0.0000	1.0000	39.15
99.5	145,878		0.0000	1.0000	39.15
100.5	144,140		0.0000	1.0000	39.15
101.5	144,140		0.0000	1.0000	39.15
102.5	143,390		0.0000	1.0000	39.15
103.5	143,390		0.0000	1.0000	39.15
104.5	143,390		0.0000	1.0000	39.15
105.5	143,390		0.0000	1.0000	39.15
106.5	132,239	1,763	0.0133	0.9867	39.15
107.5	130,476		0.0000	1.0000	38.62
108.5	128,512		0.0000	1.0000	38.62
109.5	95,314		0.0000	1.0000	38.62
110.5	71,234		0.0000	1.0000	38.62
111.5	71,234		0.0000	1.0000	38.62
112.5					38.62

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,695,701	7,521	0.0011	0.9989	100.00
0.5	6,728,282	20,997	0.0031	0.9969	99.89
1.5	6,711,071	21,499	0.0032	0.9968	99.58
2.5	6,705,441	32,167	0.0048	0.9952	99.26
3.5	6,697,417	30,678	0.0046	0.9954	98.78
4.5	6,696,346	25,064	0.0037	0.9963	98.33
5.5	6,679,161	42,637	0.0064	0.9936	97.96
6.5	6,643,386	18,226	0.0027	0.9973	97.33
7.5	6,622,860	22,925	0.0035	0.9965	97.07
8.5	6,663,450	29,366	0.0044	0.9956	96.73
9.5	6,386,002	41,226	0.0065	0.9935	96.31
10.5	6,277,610	21,963	0.0035	0.9965	95.68
11.5	6,195,084	28,315	0.0046	0.9954	95.35
12.5	6,085,704	13,048	0.0021	0.9979	94.91
13.5	5,950,838	30,191	0.0051	0.9949	94.71
14.5	5,627,402	23,732	0.0042	0.9958	94.23
15.5	5,184,524	19,343	0.0037	0.9963	93.83
16.5	4,867,569	19,038	0.0039	0.9961	93.48
17.5	4,817,989	10,916	0.0023	0.9977	93.12
18.5	4,247,762	9,326	0.0022	0.9978	92.91
19.5	3,504,290	16,589	0.0047	0.9953	92.70
20.5	3,278,681	16,403	0.0050	0.9950	92.26
21.5	3,135,127	13,800	0.0044	0.9956	91.80
22.5	2,774,118	15,137	0.0055	0.9945	91.40
23.5	2,602,110	18,932	0.0073	0.9927	90.90
24.5	2,319,851	13,268	0.0057	0.9943	90.24
25.5	2,154,020	8,705	0.0040	0.9960	89.72
26.5	1,847,345	17,111	0.0093	0.9907	89.36
27.5	1,787,679	13,316	0.0074	0.9926	88.53
28.5	1,361,675	29,698	0.0218	0.9782	87.87
29.5	1,280,133	7,874	0.0062	0.9938	85.95
30.5	1,183,102	17,542	0.0148	0.9852	85.43
31.5	1,082,273	31,415	0.0290	0.9710	84.16
32.5	1,000,530	8,674	0.0087	0.9913	81.72
33.5	967,590	8,968	0.0093	0.9907	81.01
34.5	801,099	7,653	0.0096	0.9904	80.26
35.5	711,527	14,200	0.0200	0.9800	79.49
36.5	682,951	6,679	0.0098	0.9902	77.90
37.5	636,099	3,516	0.0055	0.9945	77.14
38.5	610,373	2,848	0.0047	0.9953	76.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	593,032	2,821	0.0048	0.9952	76.36
40.5	452,119	3,562	0.0079	0.9921	75.99
41.5	448,065	4,434	0.0099	0.9901	75.40
42.5	395,421	1,433	0.0036	0.9964	74.65
43.5	382,861	1,066	0.0028	0.9972	74.38
44.5	351,488	1,003	0.0029	0.9971	74.17
45.5	323,771	510	0.0016	0.9984	73.96
46.5	304,030	2,640	0.0087	0.9913	73.84
47.5	269,407	1,398	0.0052	0.9948	73.20
48.5	250,804	770	0.0031	0.9969	72.82
49.5	231,408	1,844	0.0080	0.9920	72.60
50.5	186,727	1,321	0.0071	0.9929	72.02
51.5	169,275	724	0.0043	0.9957	71.51
52.5	148,295	3,050	0.0206	0.9794	71.21
53.5	140,619	798	0.0057	0.9943	69.74
54.5	127,431	614	0.0048	0.9952	69.35
55.5	120,742	73	0.0006	0.9994	69.01
56.5	96,679	517	0.0053	0.9947	68.97
57.5	86,091	875	0.0102	0.9898	68.60
58.5	78,723	183	0.0023	0.9977	67.90
59.5	64,991	115	0.0018	0.9982	67.75
60.5	25,174	165	0.0066	0.9934	67.63
61.5	17,416		0.0000	1.0000	67.18
62.5	8,907	41	0.0046	0.9954	67.18
63.5	3,011		0.0000	1.0000	66.88
64.5	2,992		0.0000	1.0000	66.88
65.5	2,992	348	0.1162	0.8838	66.88
66.5	2,637		0.0000	1.0000	59.10
67.5	2,637	276	0.1046	0.8954	59.10
68.5	2,272	67	0.0295	0.9705	52.92
69.5	1,927	140	0.0726	0.9274	51.36
70.5	1,624	65	0.0399	0.9601	47.63
71.5	1,385	107	0.0771	0.9229	45.73
72.5	1,194		0.0000	1.0000	42.20
73.5	986		0.0000	1.0000	42.20
74.5	871	47	0.0539	0.9461	42.20
75.5	824	43	0.0522	0.9478	39.93
76.5	592		0.0000	1.0000	37.84
77.5	392		0.0000	1.0000	37.84
78.5	262		0.0000	1.0000	37.84

UGI UTILITIES, INC. - GAS DIVISION

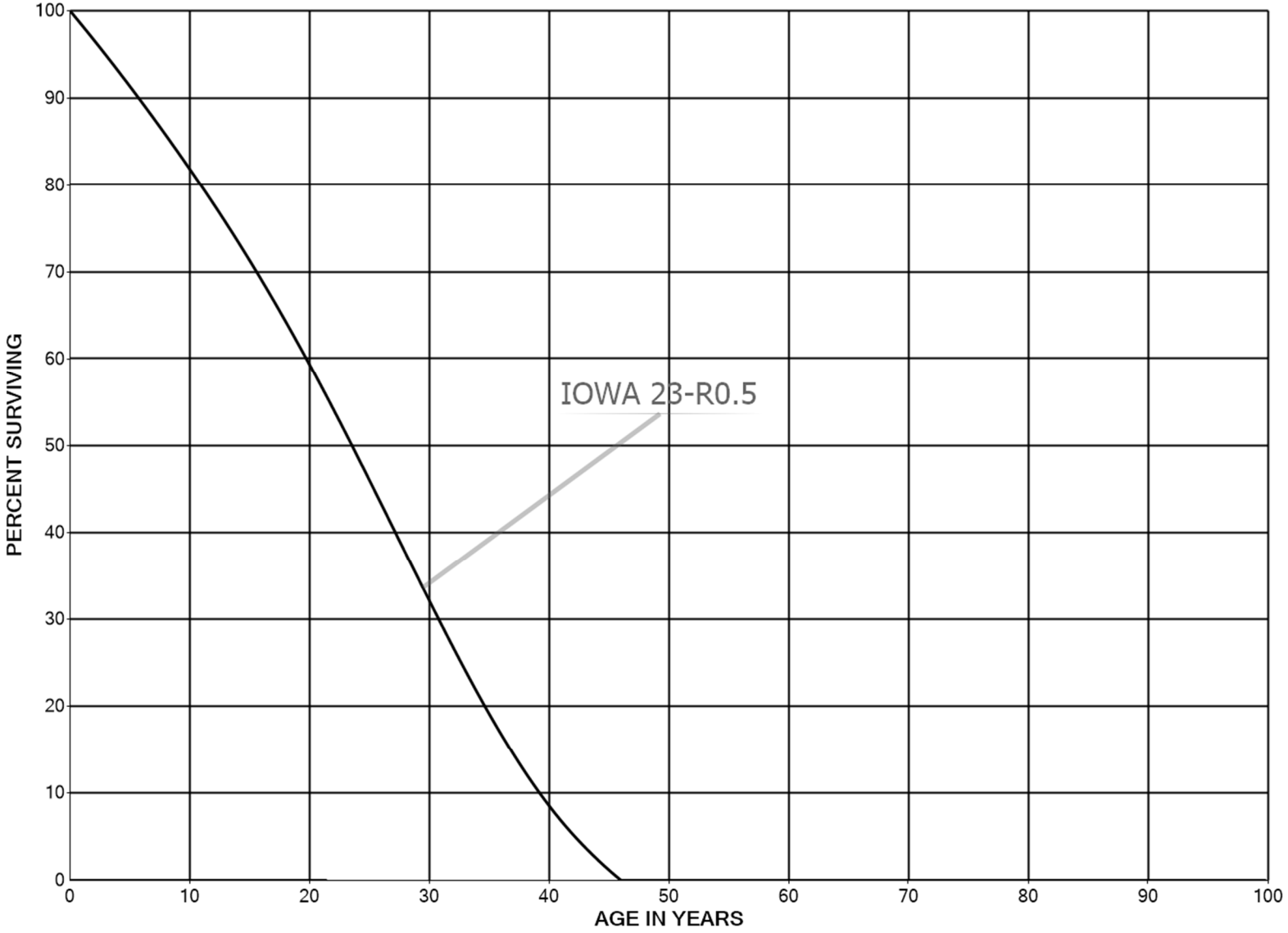
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

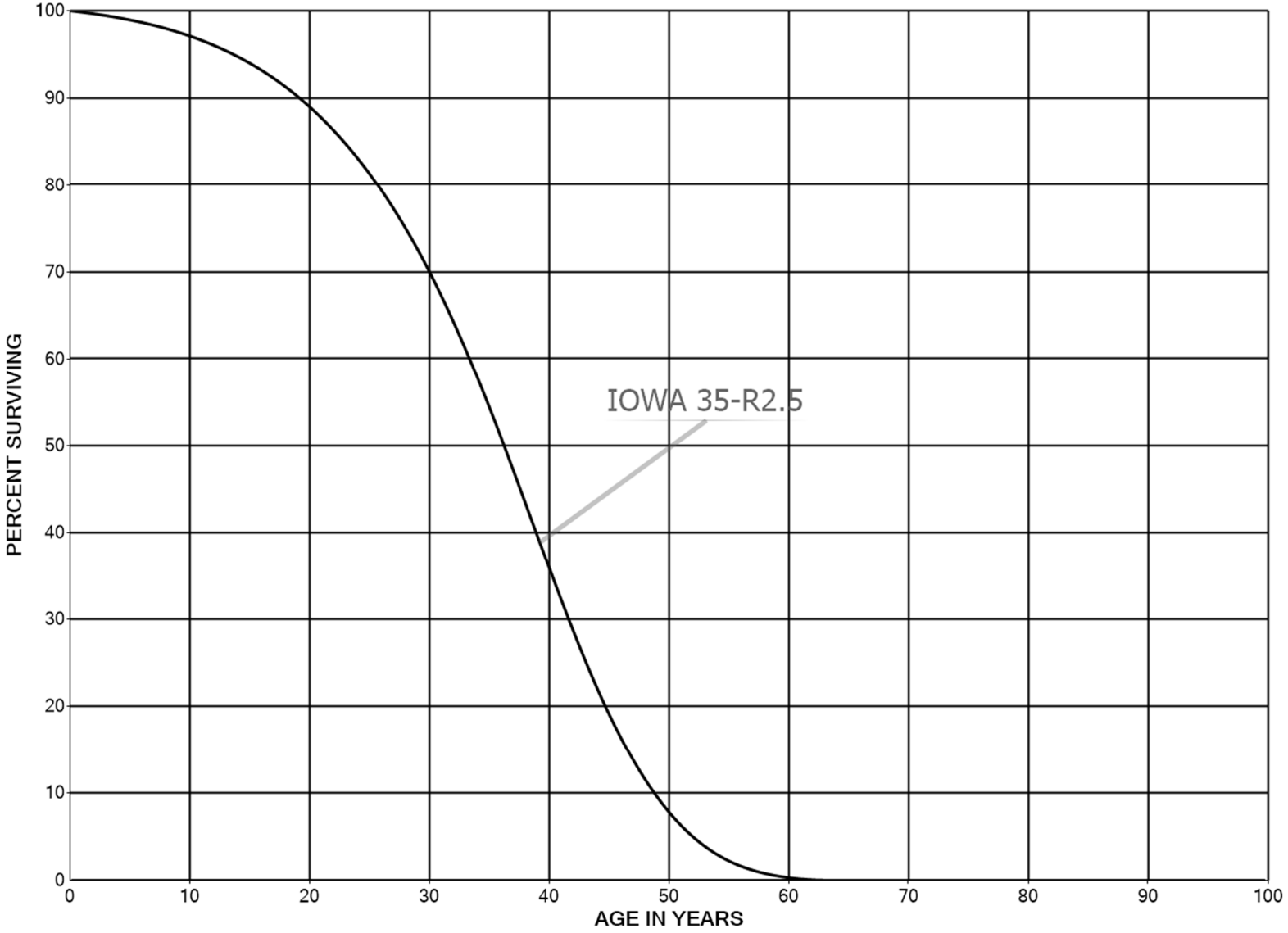
PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	198		0.0000	1.0000	37.84
80.5	198	89	0.4508	0.5492	37.84
81.5	108		0.0000	1.0000	20.78
82.5	108		0.0000	1.0000	20.78
83.5	108		0.0000	1.0000	20.78
84.5	108	65	0.5977	0.4023	20.78
85.5	43		0.0000	1.0000	8.36
86.5	43		0.0000	1.0000	8.36
87.5	43		0.0000	1.0000	8.36
88.5	43		0.0000	1.0000	8.36
89.5					8.36
90.5					
91.5					
92.5					
93.5					
94.5					
95.5	24,615		0.0000		
96.5	24,615		0.0000		
97.5	24,615		0.0000		
98.5	24,615		0.0000		
99.5	24,615		0.0000		
100.5	24,615		0.0000		
101.5	24,615		0.0000		
102.5					

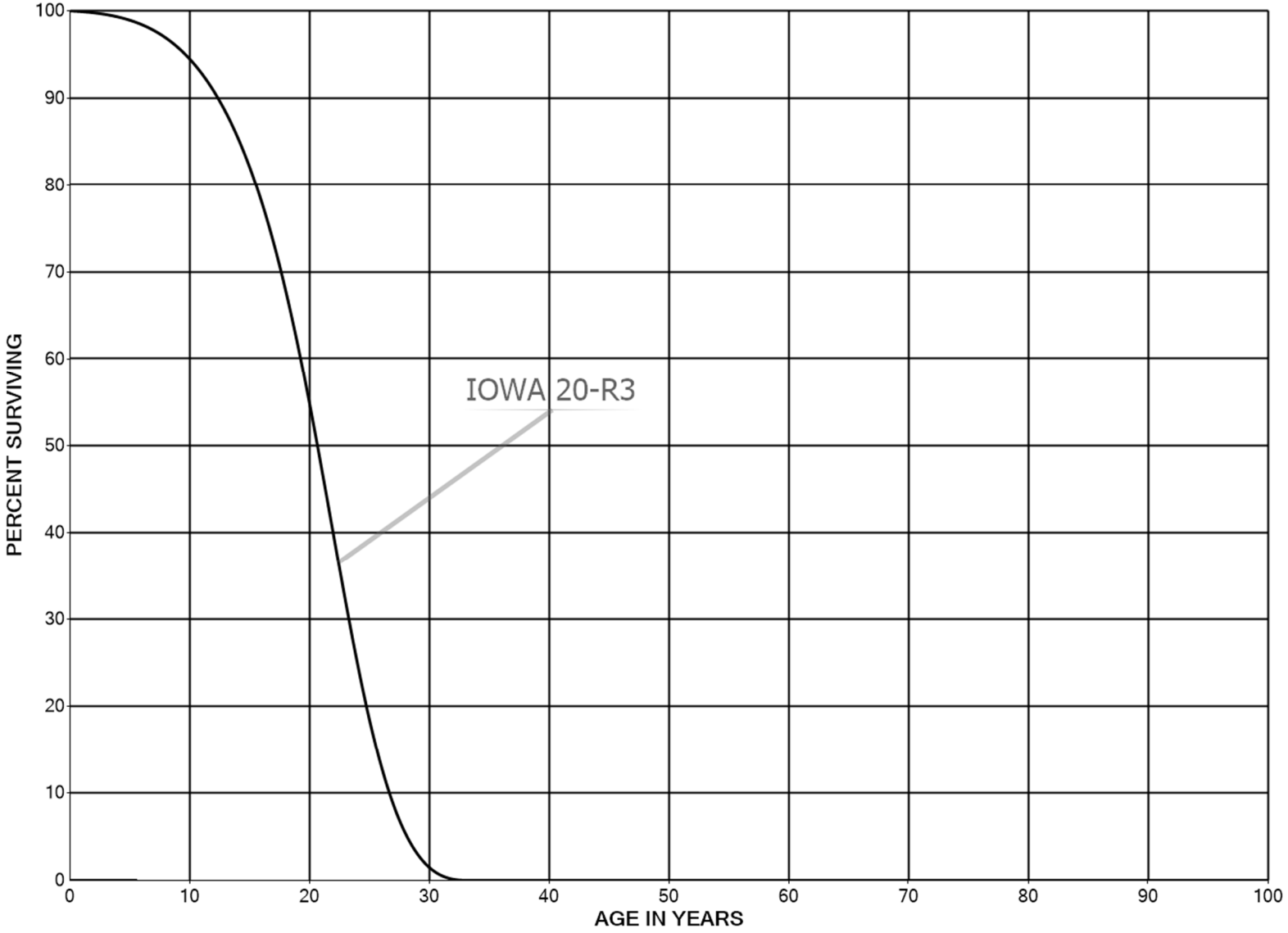
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 370 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



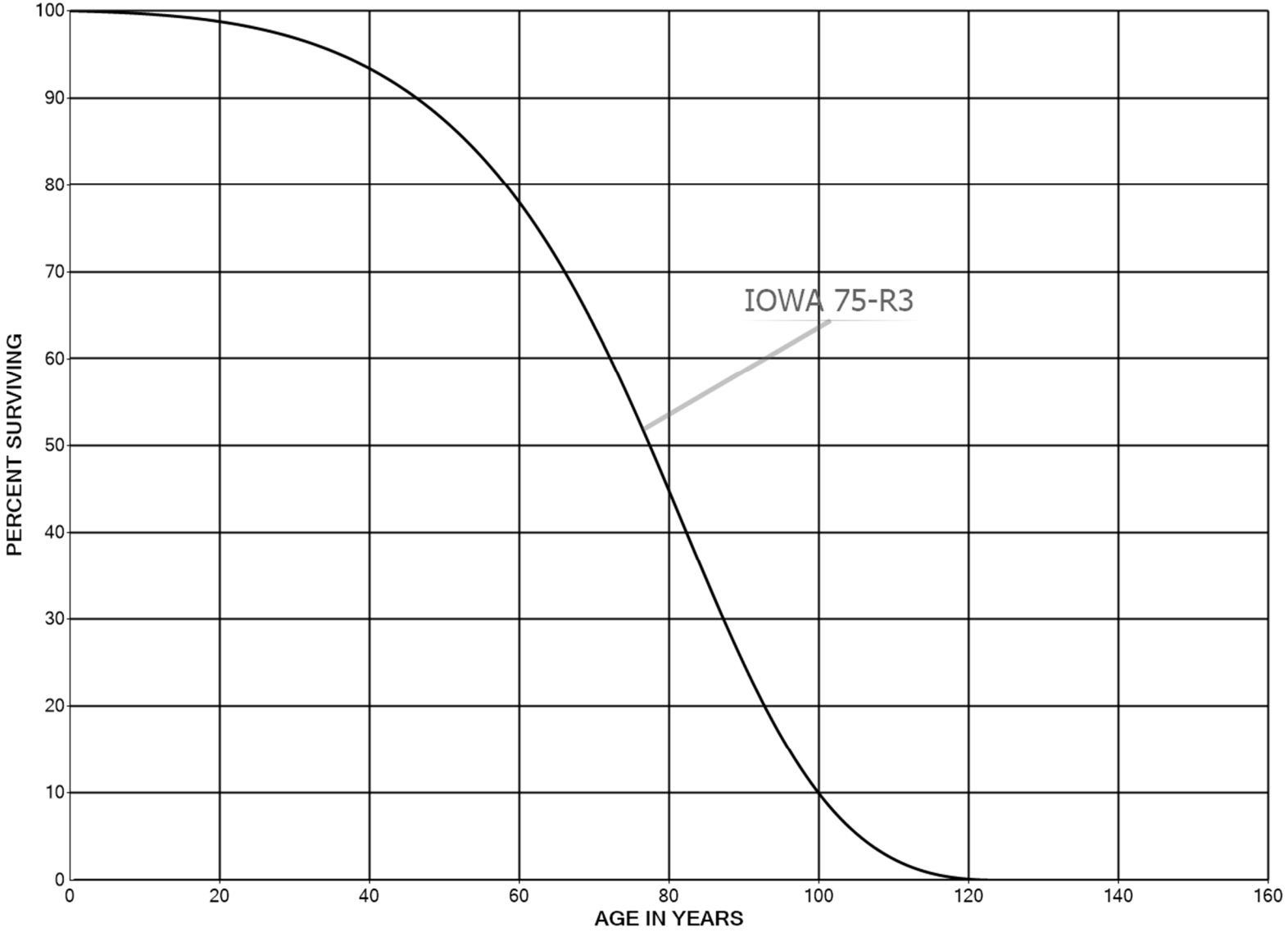
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371 OTHER EQUIPMENT
SMOOTH SURVIVOR CURVE



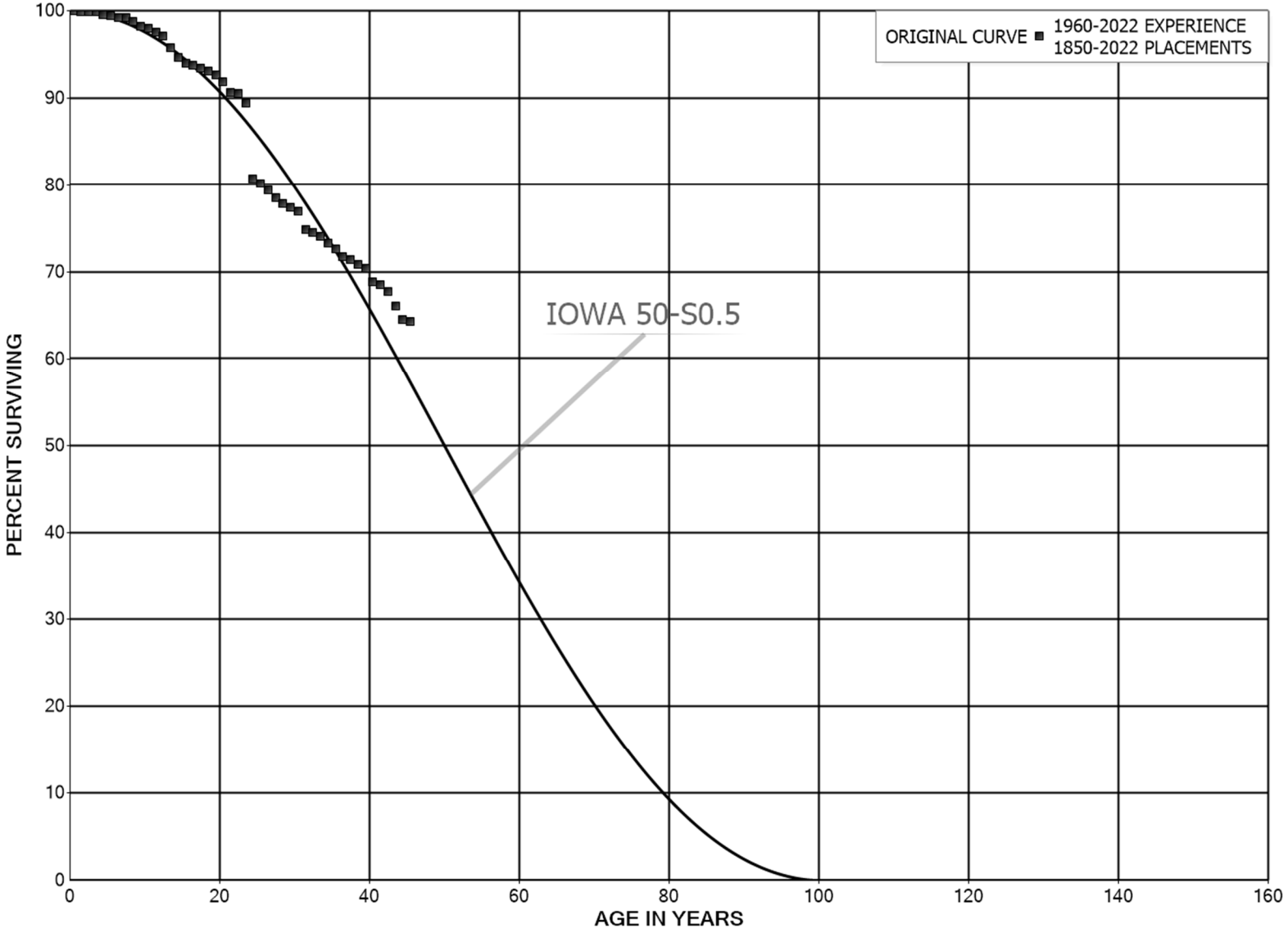
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371.1 TESTING EQUIPMENT
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,159,861	3,318	0.0006	0.9994	100.00
0.5	5,153,861	3,737	0.0007	0.9993	99.94
1.5	5,113,957		0.0000	1.0000	99.86
2.5	5,119,332	3,306	0.0006	0.9994	99.86
3.5	4,608,645	11,465	0.0025	0.9975	99.80
4.5	4,396,317	9,228	0.0021	0.9979	99.55
5.5	4,208,086	5,692	0.0014	0.9986	99.34
6.5	4,260,024	2,524	0.0006	0.9994	99.21
7.5	4,530,901	20,233	0.0045	0.9955	99.15
8.5	3,041,048	17,351	0.0057	0.9943	98.71
9.5	3,223,490	7,063	0.0022	0.9978	98.14
10.5	3,191,708	12,124	0.0038	0.9962	97.93
11.5	3,042,115	14,072	0.0046	0.9954	97.56
12.5	2,995,406	42,651	0.0142	0.9858	97.10
13.5	3,027,334	36,006	0.0119	0.9881	95.72
14.5	3,007,351	20,955	0.0070	0.9930	94.58
15.5	2,890,575	4,693	0.0016	0.9984	93.92
16.5	2,870,970	12,121	0.0042	0.9958	93.77
17.5	2,866,148	11,151	0.0039	0.9961	93.38
18.5	2,833,620	12,795	0.0045	0.9955	93.01
19.5	2,790,430	22,821	0.0082	0.9918	92.59
20.5	2,683,930	35,302	0.0132	0.9868	91.84
21.5	2,587,336	3,450	0.0013	0.9987	90.63
22.5	2,545,982	30,701	0.0121	0.9879	90.51
23.5	2,469,354	238,693	0.0967	0.9033	89.41
24.5	2,093,708	16,079	0.0077	0.9923	80.77
25.5	2,005,961	18,322	0.0091	0.9909	80.15
26.5	1,919,850	23,063	0.0120	0.9880	79.42
27.5	1,899,168	16,209	0.0085	0.9915	78.47
28.5	1,913,216	9,988	0.0052	0.9948	77.80
29.5	1,971,906	11,358	0.0058	0.9942	77.39
30.5	1,948,499	52,840	0.0271	0.9729	76.94
31.5	1,904,975	8,889	0.0047	0.9953	74.86
32.5	1,884,320	12,311	0.0065	0.9935	74.51
33.5	1,855,987	19,081	0.0103	0.9897	74.02
34.5	1,902,438	17,605	0.0093	0.9907	73.26
35.5	1,963,518	23,412	0.0119	0.9881	72.58
36.5	1,990,420	9,483	0.0048	0.9952	71.72
37.5	1,928,945	15,185	0.0079	0.9921	71.38
38.5	1,801,480	9,877	0.0055	0.9945	70.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,794,704	41,526	0.0231	0.9769	70.42
40.5	1,687,745	6,420	0.0038	0.9962	68.80
41.5	1,636,092	19,157	0.0117	0.9883	68.53
42.5	1,601,840	40,431	0.0252	0.9748	67.73
43.5	1,580,551	35,918	0.0227	0.9773	66.02
44.5	1,547,368	6,436	0.0042	0.9958	64.52
45.5	1,549,067	10,423	0.0067	0.9933	64.25
46.5	1,618,271	3,036	0.0019	0.9981	63.82
47.5	1,638,365	4,542	0.0028	0.9972	63.70
48.5	1,633,673	8,858	0.0054	0.9946	63.52
49.5	1,696,363	61,229	0.0361	0.9639	63.18
50.5	1,938,530	24,078	0.0124	0.9876	60.90
51.5	1,971,220	19,791	0.0100	0.9900	60.14
52.5	1,858,955	3,921	0.0021	0.9979	59.54
53.5	1,799,217	127	0.0001	0.9999	59.41
54.5	1,780,337	3,895	0.0022	0.9978	59.41
55.5	1,725,366	20,458	0.0119	0.9881	59.28
56.5	1,668,077	6,580	0.0039	0.9961	58.58
57.5	1,619,182	10,704	0.0066	0.9934	58.35
58.5	1,569,445	9,963	0.0063	0.9937	57.96
59.5	1,485,981	3,498	0.0024	0.9976	57.59
60.5	1,410,413	10,069	0.0071	0.9929	57.46
61.5	1,358,411	9,665	0.0071	0.9929	57.05
62.5	1,306,840	6,758	0.0052	0.9948	56.64
63.5	1,270,952	28,902	0.0227	0.9773	56.35
64.5	1,166,487	6,254	0.0054	0.9946	55.07
65.5	1,046,827	8,035	0.0077	0.9923	54.77
66.5	1,001,774	9,895	0.0099	0.9901	54.35
67.5	984,182	10,621	0.0108	0.9892	53.81
68.5	891,152	28,813	0.0323	0.9677	53.23
69.5	797,927	16,679	0.0209	0.9791	51.51
70.5	759,335	3,267	0.0043	0.9957	50.43
71.5	646,407	498	0.0008	0.9992	50.22
72.5	304,646	18	0.0001	0.9999	50.18
73.5	160,211		0.0000	1.0000	50.18
74.5	141,094		0.0000	1.0000	50.18
75.5	143,837	162	0.0011	0.9989	50.18
76.5	162,679	168	0.0010	0.9990	50.12
77.5	155,697	210	0.0013	0.9987	50.07
78.5	155,006		0.0000	1.0000	50.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	171,582	2,478	0.0144	0.9856	50.00
80.5	168,374	249	0.0015	0.9985	49.28
81.5	168,847	425	0.0025	0.9975	49.21
82.5	168,422		0.0000	1.0000	49.08
83.5	172,774		0.0000	1.0000	49.08
84.5	174,237	256	0.0015	0.9985	49.08
85.5	170,911	860	0.0050	0.9950	49.01
86.5	186,179		0.0000	1.0000	48.76
87.5	190,854		0.0000	1.0000	48.76
88.5	190,561		0.0000	1.0000	48.76
89.5	184,868		0.0000	1.0000	48.76
90.5	184,444	882	0.0048	0.9952	48.76
91.5	182,637		0.0000	1.0000	48.53
92.5	175,636		0.0000	1.0000	48.53
93.5	169,173	27	0.0002	0.9998	48.53
94.5	168,218		0.0000	1.0000	48.52
95.5	140,218	10,856	0.0774	0.9226	48.52
96.5	127,712	98	0.0008	0.9992	44.77
97.5	118,063		0.0000	1.0000	44.73
98.5	69,542		0.0000	1.0000	44.73
99.5	69,097		0.0000	1.0000	44.73
100.5	63,410		0.0000	1.0000	44.73
101.5	44,573		0.0000	1.0000	44.73
102.5	42,200		0.0000	1.0000	44.73
103.5	47,717		0.0000	1.0000	44.73
104.5	42,973		0.0000	1.0000	44.73
105.5	40,620		0.0000	1.0000	44.73
106.5	40,993		0.0000	1.0000	44.73
107.5	39,989	1,000	0.0250	0.9750	44.73
108.5	38,942	9,167	0.2354	0.7646	43.61
109.5	33,373		0.0000	1.0000	33.35
110.5	33,016	158	0.0048	0.9952	33.35
111.5	35,719	67	0.0019	0.9981	33.19
112.5	27,414		0.0000	1.0000	33.13
113.5	25,979		0.0000	1.0000	33.13
114.5	22,197		0.0000	1.0000	33.13
115.5	22,197	975	0.0439	0.9561	33.13
116.5	19,087	821	0.0430	0.9570	31.67
117.5	16,944	2,117	0.1249	0.8751	30.31
118.5	14,827		0.0000	1.0000	26.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	14,827		0.0000	1.0000	26.52
120.5	10,222		0.0000	1.0000	26.52
121.5	10,222		0.0000	1.0000	26.52
122.5	9,663	508	0.0526	0.9474	26.52
123.5	6,579		0.0000	1.0000	25.13
124.5	6,419		0.0000	1.0000	25.13
125.5	6,240		0.0000	1.0000	25.13
126.5	5,540		0.0000	1.0000	25.13
127.5	5,540		0.0000	1.0000	25.13
128.5	5,540		0.0000	1.0000	25.13
129.5	5,540		0.0000	1.0000	25.13
130.5	5,540		0.0000	1.0000	25.13
131.5	5,540		0.0000	1.0000	25.13
132.5	5,613		0.0000	1.0000	25.13
133.5	5,613		0.0000	1.0000	25.13
134.5	1,420		0.0000	1.0000	25.13
135.5	1,420		0.0000	1.0000	25.13
136.5	1,420		0.0000	1.0000	25.13
137.5	1,420		0.0000	1.0000	25.13
138.5	1,420		0.0000	1.0000	25.13
139.5	1,420		0.0000	1.0000	25.13
140.5	1,420		0.0000	1.0000	25.13
141.5	1,420		0.0000	1.0000	25.13
142.5	1,420		0.0000	1.0000	25.13
143.5	1,420		0.0000	1.0000	25.13
144.5	1,420		0.0000	1.0000	25.13
145.5	1,420		0.0000	1.0000	25.13
146.5	1,420		0.0000	1.0000	25.13
147.5	1,420		0.0000	1.0000	25.13
148.5	1,420		0.0000	1.0000	25.13
149.5	1,420		0.0000	1.0000	25.13
150.5	2,851		0.0000	1.0000	25.13
151.5	2,851		0.0000	1.0000	25.13
152.5	2,851		0.0000	1.0000	25.13
153.5	2,851		0.0000	1.0000	25.13
154.5	2,779		0.0000	1.0000	25.13
155.5	2,779		0.0000	1.0000	25.13
156.5	2,779		0.0000	1.0000	25.13
157.5	2,779		0.0000	1.0000	25.13
158.5	2,779		0.0000	1.0000	25.13

UGI UTILITIES, INC. - GAS DIVISION

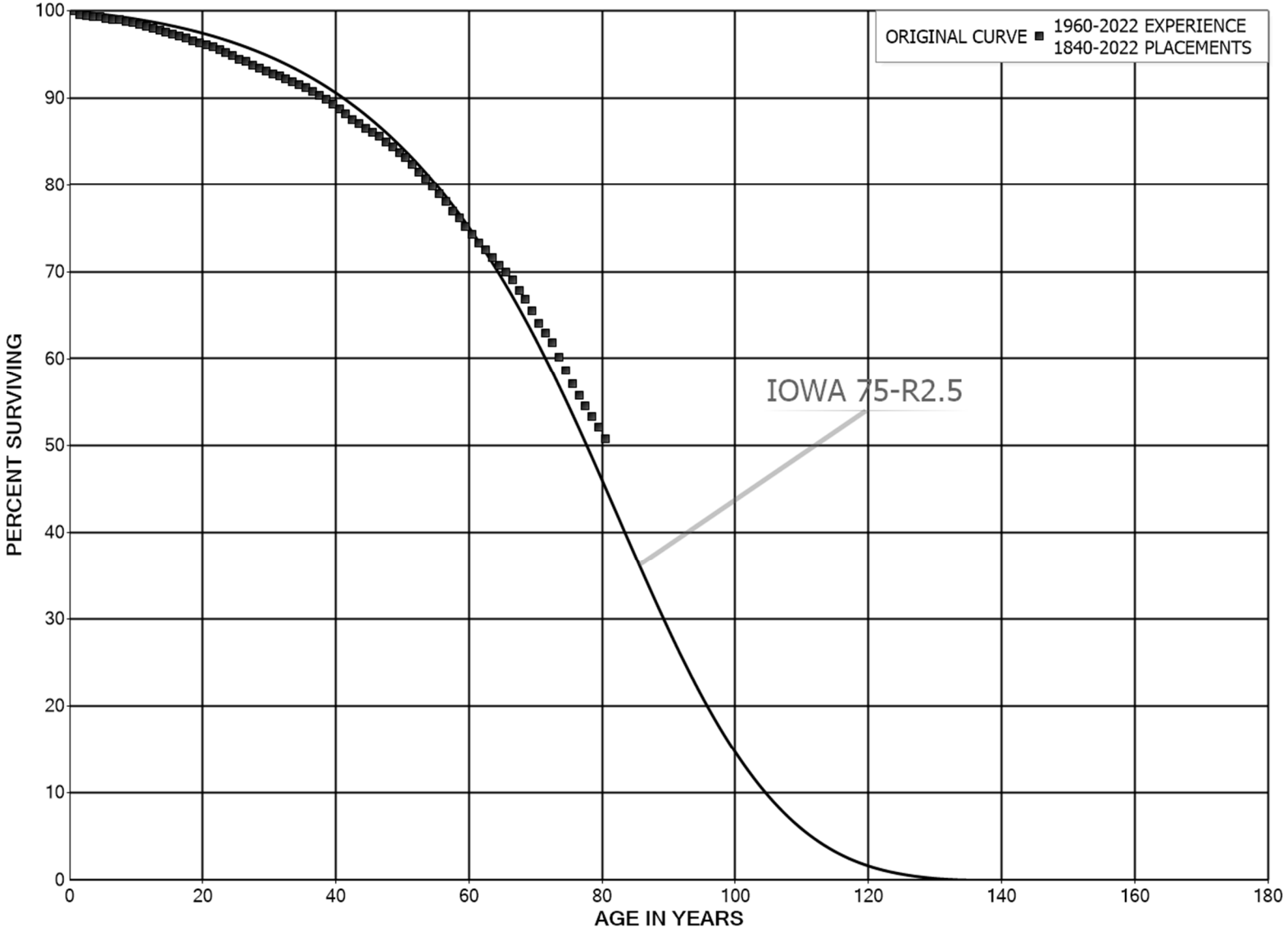
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,779		0.0000	1.0000	25.13
160.5	2,779		0.0000	1.0000	25.13
161.5	2,779		0.0000	1.0000	25.13
162.5	2,779		0.0000	1.0000	25.13
163.5	2,795		0.0000	1.0000	25.13
164.5	2,795		0.0000	1.0000	25.13
165.5	2,795		0.0000	1.0000	25.13
166.5	2,795		0.0000	1.0000	25.13
167.5	2,795		0.0000	1.0000	25.13
168.5	2,795		0.0000	1.0000	25.13
169.5	2,795		0.0000	1.0000	25.13
170.5	2,795		0.0000	1.0000	25.13
171.5	2,795		0.0000	1.0000	25.13
172.5					25.13

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	688,133,647	50,396	0.0001	0.9999	100.00
0.5	661,745,657	3,314,891	0.0050	0.9950	99.99
1.5	626,243,320	562,221	0.0009	0.9991	99.49
2.5	598,356,983	469,303	0.0008	0.9992	99.40
3.5	578,965,969	516,940	0.0009	0.9991	99.32
4.5	495,539,907	754,209	0.0015	0.9985	99.24
5.5	458,607,452	479,476	0.0010	0.9990	99.08
6.5	426,361,944	300,859	0.0007	0.9993	98.98
7.5	400,158,489	815,706	0.0020	0.9980	98.91
8.5	378,999,572	519,083	0.0014	0.9986	98.71
9.5	371,499,252	749,339	0.0020	0.9980	98.57
10.5	366,193,197	903,118	0.0025	0.9975	98.38
11.5	360,354,118	526,016	0.0015	0.9985	98.13
12.5	354,278,497	822,142	0.0023	0.9977	97.99
13.5	347,924,229	737,784	0.0021	0.9979	97.76
14.5	342,045,570	870,962	0.0025	0.9975	97.56
15.5	338,038,222	784,673	0.0023	0.9977	97.31
16.5	330,764,970	991,478	0.0030	0.9970	97.08
17.5	319,669,291	838,188	0.0026	0.9974	96.79
18.5	311,055,503	775,450	0.0025	0.9975	96.54
19.5	305,010,456	888,491	0.0029	0.9971	96.30
20.5	296,660,652	586,252	0.0020	0.9980	96.01
21.5	287,750,237	972,731	0.0034	0.9966	95.83
22.5	272,756,651	947,508	0.0035	0.9965	95.50
23.5	270,011,234	1,039,566	0.0039	0.9961	95.17
24.5	262,225,797	1,016,118	0.0039	0.9961	94.80
25.5	250,821,558	815,453	0.0033	0.9967	94.44
26.5	235,792,925	897,307	0.0038	0.9962	94.13
27.5	228,788,978	857,543	0.0037	0.9963	93.77
28.5	226,352,491	897,908	0.0040	0.9960	93.42
29.5	223,927,556	655,250	0.0029	0.9971	93.05
30.5	217,543,101	681,769	0.0031	0.9969	92.78
31.5	213,151,385	672,572	0.0032	0.9968	92.49
32.5	208,453,344	773,495	0.0037	0.9963	92.19
33.5	203,250,443	783,115	0.0039	0.9961	91.85
34.5	196,821,943	722,343	0.0037	0.9963	91.50
35.5	192,872,741	830,296	0.0043	0.9957	91.16
36.5	185,531,002	975,722	0.0053	0.9947	90.77
37.5	179,659,426	973,750	0.0054	0.9946	90.29
38.5	174,614,878	983,653	0.0056	0.9944	89.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,011,212	1,097,272	0.0064	0.9936	89.30
40.5	158,074,998	960,209	0.0061	0.9939	88.72
41.5	147,574,374	1,120,307	0.0076	0.9924	88.18
42.5	136,221,509	690,568	0.0051	0.9949	87.52
43.5	130,145,731	788,512	0.0061	0.9939	87.07
44.5	126,297,233	632,300	0.0050	0.9950	86.54
45.5	122,222,460	740,775	0.0061	0.9939	86.11
46.5	118,998,228	882,261	0.0074	0.9926	85.59
47.5	115,311,420	788,113	0.0068	0.9932	84.95
48.5	110,706,933	815,826	0.0074	0.9926	84.37
49.5	105,644,033	796,608	0.0075	0.9925	83.75
50.5	98,350,454	885,923	0.0090	0.9910	83.12
51.5	92,017,811	924,687	0.0100	0.9900	82.37
52.5	85,173,944	884,070	0.0104	0.9896	81.54
53.5	76,991,643	778,990	0.0101	0.9899	80.70
54.5	68,948,946	786,503	0.0114	0.9886	79.88
55.5	62,512,601	719,769	0.0115	0.9885	78.97
56.5	56,117,970	768,984	0.0137	0.9863	78.06
57.5	49,871,218	528,190	0.0106	0.9894	76.99
58.5	43,635,930	572,822	0.0131	0.9869	76.18
59.5	38,576,060	454,912	0.0118	0.9882	75.18
60.5	35,081,316	473,978	0.0135	0.9865	74.29
61.5	31,504,395	334,720	0.0106	0.9894	73.29
62.5	27,665,795	333,308	0.0120	0.9880	72.51
63.5	24,419,455	295,805	0.0121	0.9879	71.63
64.5	20,946,805	243,169	0.0116	0.9884	70.77
65.5	17,570,535	210,302	0.0120	0.9880	69.94
66.5	14,930,599	280,204	0.0188	0.9812	69.11
67.5	13,396,662	184,698	0.0138	0.9862	67.81
68.5	11,827,147	240,026	0.0203	0.9797	66.87
69.5	10,492,637	231,278	0.0220	0.9780	65.52
70.5	9,487,554	167,191	0.0176	0.9824	64.07
71.5	8,971,276	163,579	0.0182	0.9818	62.94
72.5	7,187,219	182,260	0.0254	0.9746	61.80
73.5	6,764,285	178,562	0.0264	0.9736	60.23
74.5	6,468,743	175,833	0.0272	0.9728	58.64
75.5	6,245,503	140,048	0.0224	0.9776	57.05
76.5	5,660,517	129,359	0.0229	0.9771	55.77
77.5	5,562,716	122,583	0.0220	0.9780	54.49
78.5	5,441,893	123,349	0.0227	0.9773	53.29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,332,294	140,234	0.0263	0.9737	52.08
80.5	5,183,217	142,502	0.0275	0.9725	50.71
81.5	4,998,403	151,516	0.0303	0.9697	49.32
82.5	4,826,663	143,447	0.0297	0.9703	47.82
83.5	4,649,833	168,457	0.0362	0.9638	46.40
84.5	4,485,932	167,212	0.0373	0.9627	44.72
85.5	4,315,820	164,108	0.0380	0.9620	43.05
86.5	4,152,683	200,293	0.0482	0.9518	41.42
87.5	3,955,901	159,268	0.0403	0.9597	39.42
88.5	3,783,700	143,430	0.0379	0.9621	37.83
89.5	3,635,363	161,092	0.0443	0.9557	36.40
90.5	3,416,513	172,911	0.0506	0.9494	34.79
91.5	2,856,764	92,562	0.0324	0.9676	33.03
92.5	2,373,070	109,704	0.0462	0.9538	31.96
93.5	2,123,008	107,205	0.0505	0.9495	30.48
94.5	1,858,500	76,526	0.0412	0.9588	28.94
95.5	1,715,271	72,240	0.0421	0.9579	27.75
96.5	1,306,417	46,106	0.0353	0.9647	26.58
97.5	1,193,695	45,133	0.0378	0.9622	25.64
98.5	984,467	36,980	0.0376	0.9624	24.67
99.5	919,263	45,916	0.0499	0.9501	23.74
100.5	828,760	46,065	0.0556	0.9444	22.56
101.5	744,735	40,542	0.0544	0.9456	21.30
102.5	700,985	42,507	0.0606	0.9394	20.14
103.5	657,838	43,156	0.0656	0.9344	18.92
104.5	618,296	40,738	0.0659	0.9341	17.68
105.5	582,128	37,312	0.0641	0.9359	16.52
106.5	551,838	39,438	0.0715	0.9285	15.46
107.5	515,054	26,854	0.0521	0.9479	14.35
108.5	492,071	28,791	0.0585	0.9415	13.61
109.5	462,940	30,540	0.0660	0.9340	12.81
110.5	431,972	29,384	0.0680	0.9320	11.96
111.5	405,788	32,593	0.0803	0.9197	11.15
112.5	371,029	26,541	0.0715	0.9285	10.25
113.5	344,146	16,457	0.0478	0.9522	9.52
114.5	304,069	20,193	0.0664	0.9336	9.07
115.5	272,663	18,553	0.0680	0.9320	8.46
116.5	248,662	22,409	0.0901	0.9099	7.89
117.5	225,530	10,071	0.0447	0.9553	7.18
118.5	214,903	11,445	0.0533	0.9467	6.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	202,560	10,972	0.0542	0.9458	6.49
120.5	191,557	15,024	0.0784	0.9216	6.14
121.5	173,921	11,984	0.0689	0.9311	5.66
122.5	161,929	15,170	0.0937	0.9063	5.27
123.5	146,767	9,211	0.0628	0.9372	4.77
124.5	137,560	5,491	0.0399	0.9601	4.48
125.5	132,277	6,001	0.0454	0.9546	4.30
126.5	126,428	7,867	0.0622	0.9378	4.10
127.5	118,411	6,844	0.0578	0.9422	3.85
128.5	111,915	7,836	0.0700	0.9300	3.62
129.5	103,729	6,166	0.0594	0.9406	3.37
130.5	98,244	5,200	0.0529	0.9471	3.17
131.5	93,045	3,238	0.0348	0.9652	3.00
132.5	89,806	4,102	0.0457	0.9543	2.90
133.5	85,705	4,275	0.0499	0.9501	2.77
134.5	81,430	5,217	0.0641	0.9359	2.63
135.5	76,028	3,138	0.0413	0.9587	2.46
136.5	72,876	7,774	0.1067	0.8933	2.36
137.5	65,102	5,166	0.0793	0.9207	2.11
138.5	59,936	4,507	0.0752	0.9248	1.94
139.5	55,444	3,173	0.0572	0.9428	1.79
140.5	52,271	8,832	0.1690	0.8310	1.69
141.5	43,440	2,997	0.0690	0.9310	1.40
142.5	40,442	11,480	0.2839	0.7161	1.31
143.5	28,909	7,782	0.2692	0.7308	0.94
144.5	21,127	2,140	0.1013	0.8987	0.68
145.5	19,146	1,903	0.0994	0.9006	0.62
146.5	17,243	2,525	0.1464	0.8536	0.55
147.5	14,719	1,435	0.0975	0.9025	0.47
148.5	13,283	14,594	1.0987	0.0987-	0.43
149.5	12,359	392	0.0317		
150.5	11,810	113	0.0096		
151.5	11,696	1,042	0.0891		
152.5	10,654	1,224	0.1149		
153.5	9,430	1,024	0.1086		
154.5	8,406	1,120	0.1332		
155.5	7,286	410	0.0562		
156.5	6,877	1,399	0.2034		
157.5	5,478	512	0.0935		
158.5	4,966	1,175	0.2366		

UGI UTILITIES, INC. - GAS DIVISION

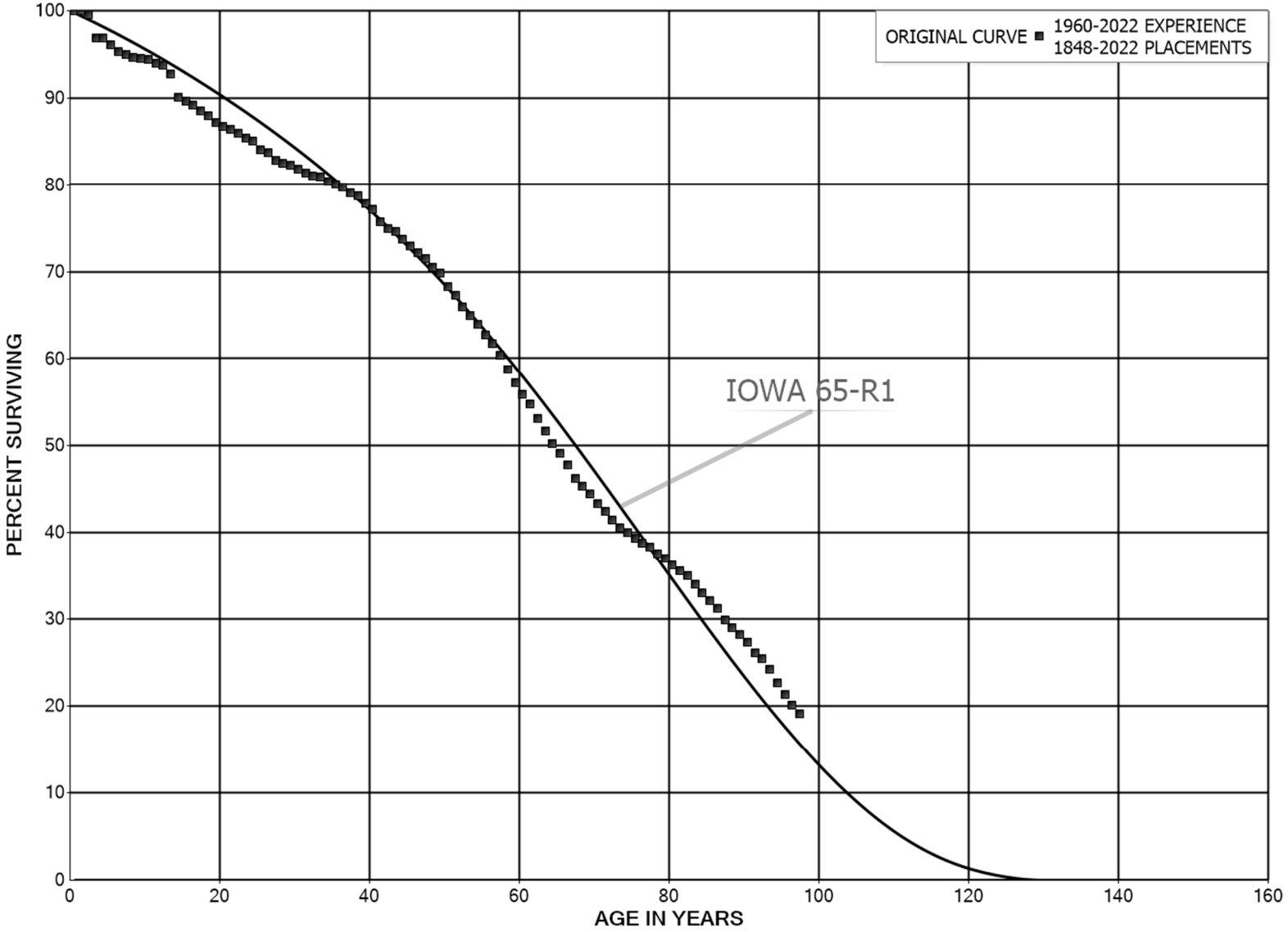
ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	3,791	345	0.0909		
160.5	3,446	1,778	0.5160		
161.5	1,668	1,149	0.6888		
162.5	519	389	0.7488		
163.5	130	46	0.3492		
164.5	85	85	1.0000		
165.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	197,612		0.0000	1.0000	100.00
0.5	417,677		0.0000	1.0000	100.00
1.5	687,128	3,376	0.0049	0.9951	100.00
2.5	1,000,259	26,728	0.0267	0.9733	99.51
3.5	1,244,584	525	0.0004	0.9996	96.85
4.5	1,450,530	11,504	0.0079	0.9921	96.81
5.5	1,661,968	12,910	0.0078	0.9922	96.04
6.5	1,921,892	7,588	0.0039	0.9961	95.30
7.5	2,224,762	6,671	0.0030	0.9970	94.92
8.5	2,419,075	1,972	0.0008	0.9992	94.63
9.5	2,627,538	3,127	0.0012	0.9988	94.56
10.5	2,787,538	14,625	0.0052	0.9948	94.44
11.5	2,902,073	8,394	0.0029	0.9971	93.95
12.5	3,013,884	31,594	0.0105	0.9895	93.68
13.5	3,044,592	86,763	0.0285	0.9715	92.70
14.5	2,984,170	13,462	0.0045	0.9955	90.05
15.5	2,988,640	15,246	0.0051	0.9949	89.65
16.5	3,036,914	21,862	0.0072	0.9928	89.19
17.5	3,046,806	19,803	0.0065	0.9935	88.55
18.5	3,111,947	26,985	0.0087	0.9913	87.97
19.5	3,125,882	18,325	0.0059	0.9941	87.21
20.5	3,150,974	9,333	0.0030	0.9970	86.70
21.5	3,178,999	18,431	0.0058	0.9942	86.44
22.5	3,188,335	21,917	0.0069	0.9931	85.94
23.5	3,191,613	12,031	0.0038	0.9962	85.35
24.5	3,190,805	34,170	0.0107	0.9893	85.03
25.5	3,164,937	16,511	0.0052	0.9948	84.12
26.5	3,187,749	33,572	0.0105	0.9895	83.68
27.5	3,180,062	9,579	0.0030	0.9970	82.80
28.5	3,220,033	10,891	0.0034	0.9966	82.55
29.5	3,348,822	16,633	0.0050	0.9950	82.27
30.5	3,540,876	18,628	0.0053	0.9947	81.86
31.5	3,721,266	15,311	0.0041	0.9959	81.43
32.5	3,925,305	8,873	0.0023	0.9977	81.09
33.5	4,206,408	26,216	0.0062	0.9938	80.91
34.5	4,483,684	19,307	0.0043	0.9957	80.41
35.5	4,987,617	18,656	0.0037	0.9963	80.06
36.5	5,309,238	43,775	0.0082	0.9918	79.76
37.5	5,411,838	29,004	0.0054	0.9946	79.10
38.5	5,460,066	56,405	0.0103	0.9897	78.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,492,149	45,417	0.0083	0.9917	77.87
40.5	5,506,358	106,710	0.0194	0.9806	77.22
41.5	5,436,602	51,809	0.0095	0.9905	75.73
42.5	5,459,514	26,553	0.0049	0.9951	75.00
43.5	5,528,545	71,600	0.0130	0.9870	74.64
44.5	5,533,831	55,266	0.0100	0.9900	73.67
45.5	5,511,782	59,045	0.0107	0.9893	72.94
46.5	5,486,240	49,771	0.0091	0.9909	72.16
47.5	5,511,343	78,203	0.0142	0.9858	71.50
48.5	5,500,776	54,614	0.0099	0.9901	70.49
49.5	5,505,845	121,699	0.0221	0.9779	69.79
50.5	5,438,953	73,442	0.0135	0.9865	68.24
51.5	5,423,954	107,777	0.0199	0.9801	67.32
52.5	5,364,717	88,984	0.0166	0.9834	65.99
53.5	5,355,495	75,165	0.0140	0.9860	64.89
54.5	5,347,347	102,717	0.0192	0.9808	63.98
55.5	5,311,456	90,862	0.0171	0.9829	62.75
56.5	5,272,450	109,736	0.0208	0.9792	61.68
57.5	5,201,028	142,549	0.0274	0.9726	60.39
58.5	5,110,934	138,771	0.0272	0.9728	58.74
59.5	4,997,875	118,155	0.0236	0.9764	57.14
60.5	4,932,391	95,814	0.0194	0.9806	55.79
61.5	4,854,309	146,952	0.0303	0.9697	54.71
62.5	4,715,231	129,392	0.0274	0.9726	53.05
63.5	4,530,129	128,018	0.0283	0.9717	51.60
64.5	4,364,518	98,265	0.0225	0.9775	50.14
65.5	4,199,703	112,616	0.0268	0.9732	49.01
66.5	4,046,052	130,080	0.0321	0.9679	47.70
67.5	3,857,659	71,743	0.0186	0.9814	46.16
68.5	3,755,304	78,905	0.0210	0.9790	45.30
69.5	3,611,479	85,926	0.0238	0.9762	44.35
70.5	3,390,981	72,738	0.0215	0.9785	43.30
71.5	3,297,539	71,541	0.0217	0.9783	42.37
72.5	3,197,337	69,138	0.0216	0.9784	41.45
73.5	3,127,483	49,196	0.0157	0.9843	40.55
74.5	3,060,344	44,268	0.0145	0.9855	39.91
75.5	3,010,005	44,441	0.0148	0.9852	39.34
76.5	2,973,360	39,564	0.0133	0.9867	38.76
77.5	2,948,440	52,503	0.0178	0.9822	38.24
78.5	2,903,390	42,759	0.0147	0.9853	37.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,878,413	64,853	0.0225	0.9775	37.01
80.5	2,823,005	51,640	0.0183	0.9817	36.17
81.5	2,760,818	48,090	0.0174	0.9826	35.51
82.5	2,713,213	71,425	0.0263	0.9737	34.89
83.5	2,644,801	80,504	0.0304	0.9696	33.97
84.5	2,578,588	65,997	0.0256	0.9744	32.94
85.5	2,517,139	70,465	0.0280	0.9720	32.10
86.5	2,469,078	112,221	0.0455	0.9545	31.20
87.5	2,371,645	67,317	0.0284	0.9716	29.78
88.5	2,313,980	57,210	0.0247	0.9753	28.94
89.5	2,270,990	70,853	0.0312	0.9688	28.22
90.5	2,204,980	101,568	0.0461	0.9539	27.34
91.5	2,115,353	55,561	0.0263	0.9737	26.08
92.5	2,051,253	95,987	0.0468	0.9532	25.40
93.5	1,902,371	124,387	0.0654	0.9346	24.21
94.5	1,753,394	103,860	0.0592	0.9408	22.62
95.5	1,613,307	96,414	0.0598	0.9402	21.28
96.5	1,465,119	68,321	0.0466	0.9534	20.01
97.5	1,370,717	68,876	0.0502	0.9498	19.08
98.5	1,207,630	31,846	0.0264	0.9736	18.12
99.5	1,155,922	40,810	0.0353	0.9647	17.64
100.5	1,071,541	54,631	0.0510	0.9490	17.02
101.5	1,008,712	47,552	0.0471	0.9529	16.15
102.5	949,456	35,603	0.0375	0.9625	15.39
103.5	894,409	36,717	0.0411	0.9589	14.81
104.5	853,295	31,483	0.0369	0.9631	14.20
105.5	819,810	26,623	0.0325	0.9675	13.68
106.5	786,179	40,519	0.0515	0.9485	13.24
107.5	733,833	40,839	0.0557	0.9443	12.55
108.5	691,293	38,401	0.0556	0.9444	11.86
109.5	654,530	38,975	0.0595	0.9405	11.20
110.5	596,487	31,828	0.0534	0.9466	10.53
111.5	548,209	37,596	0.0686	0.9314	9.97
112.5	499,395	38,911	0.0779	0.9221	9.28
113.5	455,602	25,856	0.0568	0.9432	8.56
114.5	421,014	24,478	0.0581	0.9419	8.08
115.5	393,865	26,885	0.0683	0.9317	7.61
116.5	361,143	25,651	0.0710	0.9290	7.09
117.5	332,115	12,599	0.0379	0.9621	6.58
118.5	315,788	20,904	0.0662	0.9338	6.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	292,901	12,838	0.0438	0.9562	5.91
120.5	277,877	16,613	0.0598	0.9402	5.66
121.5	257,179	24,870	0.0967	0.9033	5.32
122.5	232,301	20,353	0.0876	0.9124	4.80
123.5	195,512	9,659	0.0494	0.9506	4.38
124.5	185,263	6,195	0.0334	0.9666	4.17
125.5	177,913	6,464	0.0363	0.9637	4.03
126.5	169,876	9,694	0.0571	0.9429	3.88
127.5	158,249	8,797	0.0556	0.9444	3.66
128.5	149,255	8,128	0.0545	0.9455	3.46
129.5	141,027	6,793	0.0482	0.9518	3.27
130.5	134,915	7,544	0.0559	0.9441	3.11
131.5	126,926	4,624	0.0364	0.9636	2.94
132.5	120,705	5,437	0.0450	0.9550	2.83
133.5	113,991	5,529	0.0485	0.9515	2.70
134.5	108,323	8,890	0.0821	0.9179	2.57
135.5	98,872	3,138	0.0317	0.9683	2.36
136.5	95,169	10,353	0.1088	0.8912	2.28
137.5	84,701	5,166	0.0610	0.9390	2.04
138.5	78,565	5,505	0.0701	0.9299	1.91
139.5	73,041	4,144	0.0567	0.9433	1.78
140.5	68,811	8,974	0.1304	0.8696	1.68
141.5	58,912	4,112	0.0698	0.9302	1.46
142.5	54,800	11,480	0.2095	0.7905	1.36
143.5	43,320	8,999	0.2077	0.7923	1.07
144.5	34,321	3,410	0.0993	0.9007	0.85
145.5	31,118	3,348	0.1076	0.8924	0.77
146.5	27,752	5,963	0.2149	0.7851	0.68
147.5	21,445	2,668	0.1244	0.8756	0.54
148.5	18,697	1,334	0.0713	0.9287	0.47
149.5	17,361	2,824	0.1627	0.8373	0.44
150.5	14,308	341	0.0238	0.9762	0.37
151.5	13,967	1,077	0.0771	0.9229	0.36
152.5	12,890	1,224	0.0949	0.9051	0.33
153.5	11,666	1,024	0.0878	0.9122	0.30
154.5	10,642	1,235	0.1161	0.8839	0.27
155.5	9,407	410	0.0435	0.9565	0.24
156.5	8,998	1,399	0.1554	0.8446	0.23
157.5	7,599	549	0.0722	0.9278	0.19
158.5	7,050	1,175	0.1666	0.8334	0.18

UGI UTILITIES, INC. - GAS DIVISION

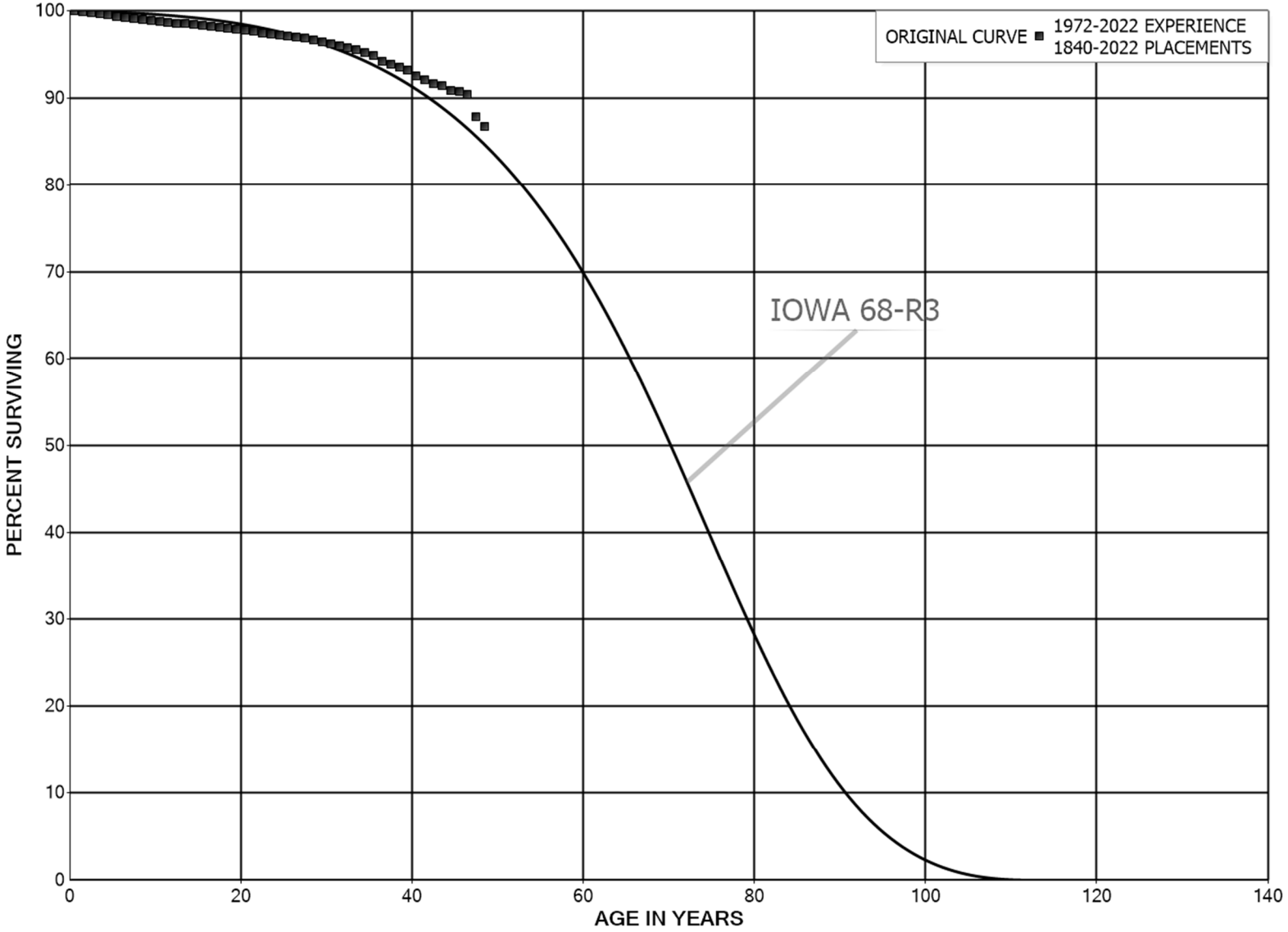
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	5,875	2,429	0.4135	0.5865	0.15
160.5	3,446	1,778	0.5160	0.4840	0.09
161.5	1,668	1,149	0.6888	0.3112	0.04
162.5	519	389	0.7488	0.2512	0.01
163.5	130	46	0.3492	0.6508	0.00
164.5	85	85	1.0000		0.00
165.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,473,220,494	154,882	0.0001	0.9999	100.00
0.5	1,351,584,904	1,468,058	0.0011	0.9989	99.99
1.5	1,222,862,470	1,979,246	0.0016	0.9984	99.88
2.5	1,134,339,882	1,625,235	0.0014	0.9986	99.72
3.5	1,024,080,158	1,071,535	0.0010	0.9990	99.58
4.5	931,364,780	1,673,514	0.0018	0.9982	99.47
5.5	856,432,220	759,993	0.0009	0.9991	99.29
6.5	780,843,309	1,319,323	0.0017	0.9983	99.21
7.5	717,717,339	787,762	0.0011	0.9989	99.04
8.5	668,452,329	509,857	0.0008	0.9992	98.93
9.5	626,793,938	639,828	0.0010	0.9990	98.85
10.5	589,377,846	538,091	0.0009	0.9991	98.75
11.5	559,840,985	599,801	0.0011	0.9989	98.66
12.5	536,923,742	486,356	0.0009	0.9991	98.56
13.5	515,011,610	413,071	0.0008	0.9992	98.47
14.5	493,164,412	496,581	0.0010	0.9990	98.39
15.5	467,501,389	529,517	0.0011	0.9989	98.29
16.5	441,714,695	508,374	0.0012	0.9988	98.18
17.5	415,481,044	500,379	0.0012	0.9988	98.07
18.5	388,442,754	371,084	0.0010	0.9990	97.95
19.5	365,091,660	418,406	0.0011	0.9989	97.85
20.5	347,236,905	533,611	0.0015	0.9985	97.74
21.5	326,052,674	513,076	0.0016	0.9984	97.59
22.5	305,628,380	336,890	0.0011	0.9989	97.44
23.5	286,153,582	432,972	0.0015	0.9985	97.33
24.5	262,545,095	435,745	0.0017	0.9983	97.18
25.5	233,051,567	281,048	0.0012	0.9988	97.02
26.5	212,105,200	237,606	0.0011	0.9989	96.90
27.5	186,860,052	423,909	0.0023	0.9977	96.80
28.5	168,068,103	267,902	0.0016	0.9984	96.58
29.5	156,452,620	340,640	0.0022	0.9978	96.42
30.5	144,048,411	365,416	0.0025	0.9975	96.21
31.5	129,571,666	300,108	0.0023	0.9977	95.97
32.5	107,032,768	257,399	0.0024	0.9976	95.75
33.5	86,841,343	278,857	0.0032	0.9968	95.52
34.5	67,616,206	257,176	0.0038	0.9962	95.21
35.5	54,922,056	396,027	0.0072	0.9928	94.85
36.5	46,124,832	179,858	0.0039	0.9961	94.16
37.5	39,460,884	104,185	0.0026	0.9974	93.80
38.5	33,482,161	132,440	0.0040	0.9960	93.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,170,033	221,995	0.0076	0.9924	93.18
40.5	24,548,083	110,636	0.0045	0.9955	92.47
41.5	20,554,488	86,278	0.0042	0.9958	92.05
42.5	16,425,780	41,306	0.0025	0.9975	91.67
43.5	13,367,448	79,803	0.0060	0.9940	91.44
44.5	10,278,704	22,983	0.0022	0.9978	90.89
45.5	7,750,656	29,365	0.0038	0.9962	90.69
46.5	5,714,088	161,243	0.0282	0.9718	90.34
47.5	3,276,827	38,947	0.0119	0.9881	87.79
48.5	1,985,030	16,791	0.0085	0.9915	86.75
49.5	1,086,833	18,214	0.0168	0.9832	86.02
50.5	457,958	7,436	0.0162	0.9838	84.57
51.5	72,565	3,136	0.0432	0.9568	83.20
52.5	42,678	1,561	0.0366	0.9634	79.61
53.5	30,436		0.0000	1.0000	76.69
54.5	15,600	2,265	0.1452	0.8548	76.69
55.5	7,589		0.0000	1.0000	65.56
56.5	7,589		0.0000	1.0000	65.56
57.5	7,589		0.0000	1.0000	65.56
58.5	7,589		0.0000	1.0000	65.56
59.5	7,589		0.0000	1.0000	65.56
60.5	7,589		0.0000	1.0000	65.56
61.5	7,589		0.0000	1.0000	65.56
62.5	7,589		0.0000	1.0000	65.56
63.5	7,589		0.0000	1.0000	65.56
64.5	7,589		0.0000	1.0000	65.56
65.5	7,589		0.0000	1.0000	65.56
66.5	7,589		0.0000	1.0000	65.56
67.5	7,589		0.0000	1.0000	65.56
68.5	7,589	6,389	0.8419	0.1581	65.56
69.5	1,200		0.0000	1.0000	10.37
70.5	1,948		0.0000	1.0000	10.37
71.5	962		0.0000	1.0000	10.37
72.5	962		0.0000	1.0000	10.37
73.5	962		0.0000	1.0000	10.37
74.5	962		0.0000	1.0000	10.37
75.5	962		0.0000	1.0000	10.37
76.5	962		0.0000	1.0000	10.37
77.5	962		0.0000	1.0000	10.37
78.5	962		0.0000	1.0000	10.37

UGI UTILITIES, INC. - GAS DIVISION

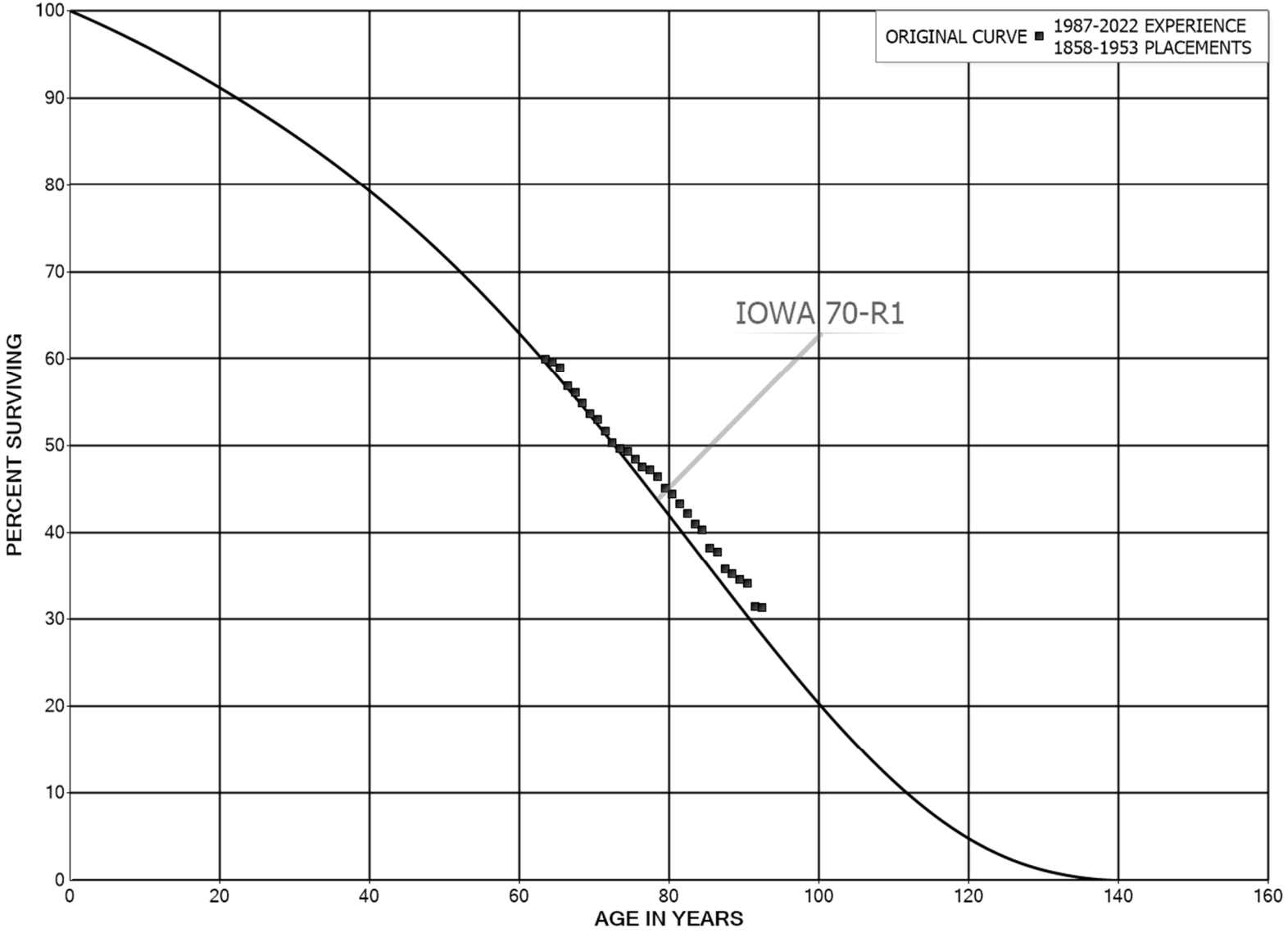
ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	962		0.0000	1.0000	10.37
80.5	962		0.0000	1.0000	10.37
81.5	962		0.0000	1.0000	10.37
82.5	962		0.0000	1.0000	10.37
83.5	962		0.0000	1.0000	10.37
84.5	962		0.0000	1.0000	10.37
85.5	962		0.0000	1.0000	10.37
86.5	962		0.0000	1.0000	10.37
87.5	962		0.0000	1.0000	10.37
88.5	962		0.0000	1.0000	10.37
89.5	962		0.0000	1.0000	10.37
90.5	962		0.0000	1.0000	10.37
91.5	962		0.0000	1.0000	10.37
92.5	962		0.0000	1.0000	10.37
93.5	962		0.0000	1.0000	10.37
94.5	962		0.0000	1.0000	10.37
95.5	962		0.0000	1.0000	10.37
96.5	962		0.0000	1.0000	10.37
97.5	962		0.0000	1.0000	10.37
98.5	962		0.0000	1.0000	10.37
99.5	962		0.0000	1.0000	10.37
100.5	962		0.0000	1.0000	10.37
101.5	962		0.0000	1.0000	10.37
102.5	962		0.0000	1.0000	10.37
103.5	962		0.0000	1.0000	10.37
104.5	962		0.0000	1.0000	10.37
105.5	962		0.0000	1.0000	10.37
106.5	962		0.0000	1.0000	10.37
107.5	962		0.0000	1.0000	10.37
108.5	962		0.0000	1.0000	10.37
109.5	962		0.0000	1.0000	10.37
110.5	962		0.0000	1.0000	10.37
111.5	962		0.0000	1.0000	10.37
112.5	962		0.0000	1.0000	10.37
113.5	962		0.0000	1.0000	10.37
114.5	962		0.0000	1.0000	10.37
115.5	962		0.0000	1.0000	10.37
116.5	962	748	0.7774	0.2226	10.37
117.5	214		0.0000	1.0000	2.31
118.5	214		0.0000	1.0000	2.31
119.5	214	214	1.0000		2.31
120.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	25		0.0000		
44.5	25		0.0000		
45.5	25		0.0000		
46.5	55		0.0000		
47.5	223		0.0000		
48.5	262		0.0000		
49.5	262		0.0000		
50.5	262		0.0000		
51.5	262		0.0000		
52.5	262		0.0000		
53.5	262		0.0000		
54.5	262		0.0000		
55.5	262		0.0000		
56.5	262		0.0000		
57.5	262		0.0000		
58.5	314		0.0000		
59.5	314		0.0000		
60.5	314		0.0000		
61.5	314		0.0000		
62.5	75,154		0.0000		
63.5	138,569	982	0.0071	0.9929	60.00
64.5	160,823	1,746	0.0109	0.9891	59.57
65.5	180,613	6,379	0.0353	0.9647	58.93
66.5	181,343	2,380	0.0131	0.9869	56.85
67.5	188,288	4,157	0.0221	0.9779	56.10
68.5	193,984	4,443	0.0229	0.9771	54.86
69.5	198,009	2,263	0.0114	0.9886	53.61
70.5	241,098	6,495	0.0269	0.9731	52.99
71.5	272,551	6,528	0.0240	0.9760	51.57
72.5	360,342	4,768	0.0132	0.9868	50.33
73.5	382,095	3,224	0.0084	0.9916	49.66
74.5	401,702	6,859	0.0171	0.9829	49.25
75.5	423,998	7,571	0.0179	0.9821	48.40
76.5	427,344	2,828	0.0066	0.9934	47.54
77.5	435,068	7,691	0.0177	0.9823	47.23
78.5	435,983	12,197	0.0280	0.9720	46.39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	427,482	6,709	0.0157	0.9843	45.09
80.5	442,122	11,238	0.0254	0.9746	44.39
81.5	436,692	11,387	0.0261	0.9739	43.26
82.5	434,263	12,079	0.0278	0.9722	42.13
83.5	406,295	6,256	0.0154	0.9846	40.96
84.5	400,819	20,870	0.0521	0.9479	40.33
85.5	383,017	5,350	0.0140	0.9860	38.23
86.5	377,667	19,184	0.0508	0.9492	37.69
87.5	361,149	6,415	0.0178	0.9822	35.78
88.5	355,309	6,314	0.0178	0.9822	35.14
89.5	349,433	4,895	0.0140	0.9860	34.52
90.5	343,947	26,625	0.0774	0.9226	34.03
91.5	332,024	1,439	0.0043	0.9957	31.40
92.5	330,758	3,941	0.0119	0.9881	31.26
93.5	323,763	1,710	0.0053	0.9947	30.89
94.5	322,483	2,890	0.0090	0.9910	30.73
95.5	319,925	1,630	0.0051	0.9949	30.45
96.5	319,583	1,294	0.0040	0.9960	30.30
97.5	318,903	1,379	0.0043	0.9957	30.18
98.5	274,486	916	0.0033	0.9967	30.04
99.5	269,219	1	0.0000	1.0000	29.94
100.5	233,789	626	0.0027	0.9973	29.94
101.5	223,808	524	0.0023	0.9977	29.86
102.5	220,962	87	0.0004	0.9996	29.79
103.5	215,865	897	0.0042	0.9958	29.78
104.5	211,376	90	0.0004	0.9996	29.66
105.5	207,857	279	0.0013	0.9987	29.65
106.5	188,003	40	0.0002	0.9998	29.61
107.5	159,383		0.0000	1.0000	29.60
108.5	108,031	143	0.0013	0.9987	29.60
109.5	87,936	2	0.0000	1.0000	29.56
110.5	72,559	9	0.0001	0.9999	29.56
111.5	52,449	1	0.0000	1.0000	29.56
112.5	43,652	954	0.0219	0.9781	29.56
113.5	36,272	84	0.0023	0.9977	28.91
114.5	29,717	95	0.0032	0.9968	28.84
115.5	26,610	1	0.0000	1.0000	28.75
116.5	21,632	64	0.0030	0.9970	28.75
117.5	18,744	85	0.0045	0.9955	28.67
118.5	10,634		0.0000	1.0000	28.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,881	30	0.0038	0.9962	28.53
120.5	6,994	39	0.0055	0.9945	28.43
121.5	5,132	150	0.0293	0.9707	28.27
122.5	4,981	174	0.0349	0.9651	27.44
123.5	3,657		0.0000	1.0000	26.48
124.5	3,423	70	0.0203	0.9797	26.48
125.5	3,491	319	0.0914	0.9086	25.95
126.5	3,124	96	0.0306	0.9694	23.58
127.5	2,967		0.0000	1.0000	22.85
128.5	3,316	54	0.0162	0.9838	22.85
129.5	3,036	72	0.0237	0.9763	22.48
130.5	2,957	69	0.0235	0.9765	21.95
131.5	2,696	3	0.0011	0.9989	21.44
132.5	2,663		0.0000	1.0000	21.41
133.5	2,432	1	0.0004	0.9996	21.41
134.5	2,377		0.0000	1.0000	21.40
135.5	2,377		0.0000	1.0000	21.40
136.5	2,374		0.0000	1.0000	21.40
137.5	2,374		0.0000	1.0000	21.40
138.5	2,374		0.0000	1.0000	21.40
139.5	2,293	4	0.0018	0.9982	21.40
140.5	1,783		0.0000	1.0000	21.36
141.5	1,554		0.0000	1.0000	21.36
142.5	1,554		0.0000	1.0000	21.36
143.5	1,554		0.0000	1.0000	21.36
144.5	641		0.0000	1.0000	21.36
145.5	641	9	0.0137	0.9863	21.36
146.5	632		0.0000	1.0000	21.07
147.5	632		0.0000	1.0000	21.07
148.5	630		0.0000	1.0000	21.07
149.5	560		0.0000	1.0000	21.07
150.5	560		0.0000	1.0000	21.07
151.5	560		0.0000	1.0000	21.07
152.5	546		0.0000	1.0000	21.07
153.5	540		0.0000	1.0000	21.07
154.5	523		0.0000	1.0000	21.07
155.5	491		0.0000	1.0000	21.07
156.5	491		0.0000	1.0000	21.07
157.5	491		0.0000	1.0000	21.07
158.5	491		0.0000	1.0000	21.07

UGI UTILITIES, INC. - GAS DIVISION

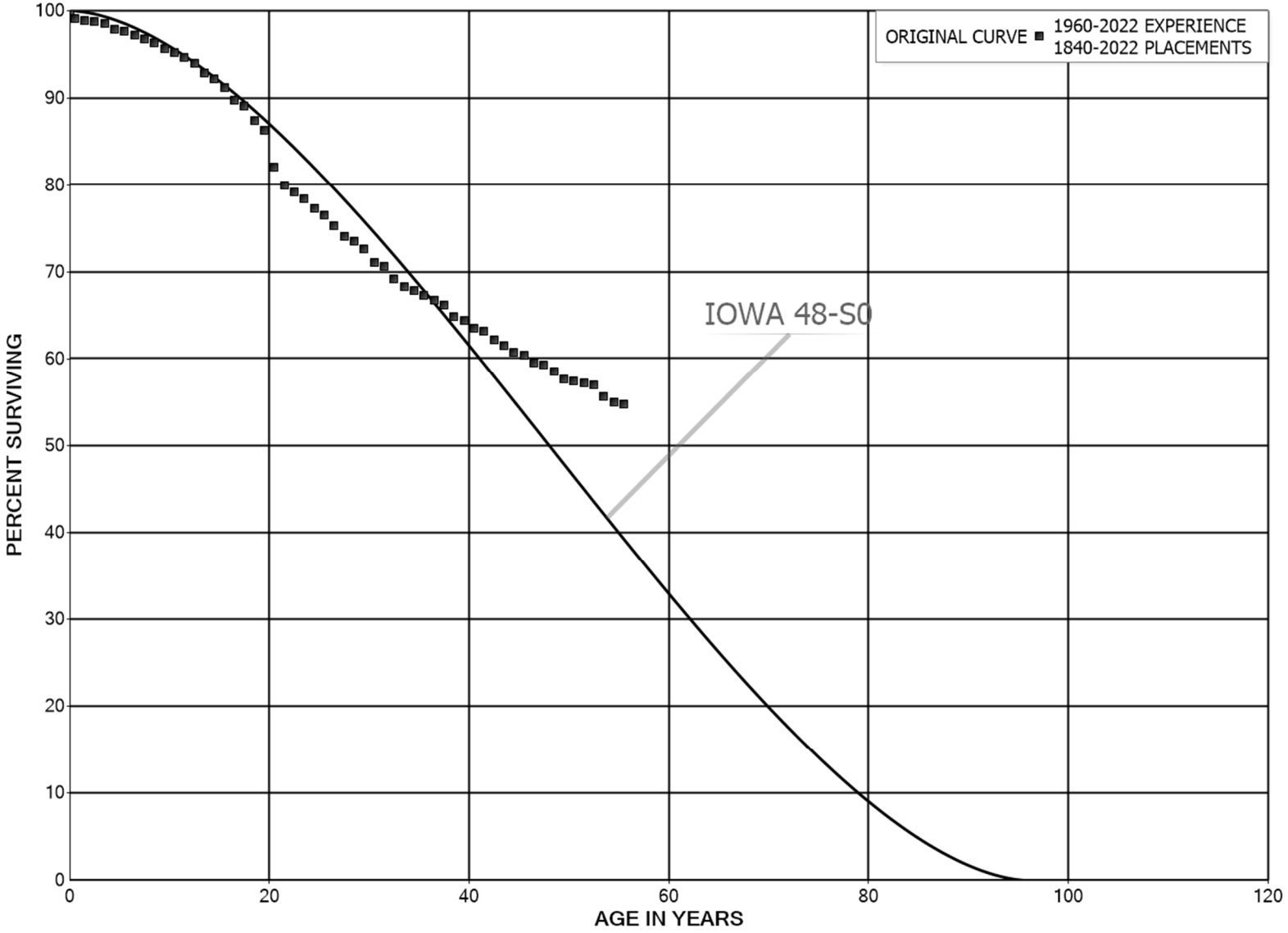
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953 EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	491		0.0000	1.0000	21.07
160.5	491		0.0000	1.0000	21.07
161.5	491		0.0000	1.0000	21.07
162.5	343		0.0000	1.0000	21.07
163.5	341		0.0000	1.0000	21.07
164.5					21.07

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,452,628	1,405,089	0.0092	0.9908	100.00
0.5	125,554,924	281,742	0.0022	0.9978	99.08
1.5	110,193,555	136,140	0.0012	0.9988	98.86
2.5	101,234,150	287,815	0.0028	0.9972	98.73
3.5	91,460,817	562,729	0.0062	0.9938	98.45
4.5	79,283,238	208,507	0.0026	0.9974	97.85
5.5	72,396,028	320,854	0.0044	0.9956	97.59
6.5	66,434,100	317,629	0.0048	0.9952	97.16
7.5	56,123,383	231,950	0.0041	0.9959	96.69
8.5	50,977,988	343,148	0.0067	0.9933	96.29
9.5	48,849,144	227,461	0.0047	0.9953	95.65
10.5	45,295,644	303,295	0.0067	0.9933	95.20
11.5	40,344,211	275,438	0.0068	0.9932	94.56
12.5	39,126,552	446,250	0.0114	0.9886	93.92
13.5	37,819,560	260,646	0.0069	0.9931	92.85
14.5	34,835,099	378,939	0.0109	0.9891	92.21
15.5	32,452,182	522,920	0.0161	0.9839	91.20
16.5	30,400,038	243,706	0.0080	0.9920	89.73
17.5	28,740,830	527,898	0.0184	0.9816	89.01
18.5	26,186,178	327,033	0.0125	0.9875	87.38
19.5	23,225,665	1,138,062	0.0490	0.9510	86.29
20.5	21,474,345	547,954	0.0255	0.9745	82.06
21.5	19,315,878	191,836	0.0099	0.9901	79.97
22.5	18,158,348	170,321	0.0094	0.9906	79.17
23.5	17,440,727	250,766	0.0144	0.9856	78.43
24.5	16,093,515	159,592	0.0099	0.9901	77.30
25.5	15,007,032	249,385	0.0166	0.9834	76.53
26.5	13,423,260	205,167	0.0153	0.9847	75.26
27.5	12,400,671	99,924	0.0081	0.9919	74.11
28.5	11,603,994	142,348	0.0123	0.9877	73.52
29.5	11,064,841	228,007	0.0206	0.9794	72.61
30.5	10,286,352	72,318	0.0070	0.9930	71.12
31.5	9,863,472	203,055	0.0206	0.9794	70.62
32.5	9,321,067	112,845	0.0121	0.9879	69.16
33.5	8,603,608	65,279	0.0076	0.9924	68.33
34.5	8,185,970	57,478	0.0070	0.9930	67.81
35.5	7,637,287	69,078	0.0090	0.9910	67.33
36.5	7,149,716	54,254	0.0076	0.9924	66.72
37.5	6,760,227	141,054	0.0209	0.9791	66.22
38.5	6,416,869	46,669	0.0073	0.9927	64.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,041,100	80,724	0.0134	0.9866	64.36
40.5	5,359,210	31,372	0.0059	0.9941	63.50
41.5	4,657,012	66,841	0.0144	0.9856	63.13
42.5	4,342,341	48,340	0.0111	0.9889	62.23
43.5	4,192,710	51,792	0.0124	0.9876	61.53
44.5	4,089,960	25,406	0.0062	0.9938	60.77
45.5	3,796,947	56,879	0.0150	0.9850	60.39
46.5	3,613,927	15,404	0.0043	0.9957	59.49
47.5	3,482,012	42,466	0.0122	0.9878	59.24
48.5	3,301,864	53,064	0.0161	0.9839	58.51
49.5	3,063,413	10,675	0.0035	0.9965	57.57
50.5	2,917,144	10,455	0.0036	0.9964	57.37
51.5	2,542,108	9,446	0.0037	0.9963	57.17
52.5	2,129,008	49,494	0.0232	0.9768	56.96
53.5	1,620,573	19,991	0.0123	0.9877	55.63
54.5	1,399,703	6,071	0.0043	0.9957	54.94
55.5	1,218,784	5,410	0.0044	0.9956	54.71
56.5	1,070,632	2,925	0.0027	0.9973	54.46
57.5	932,602	3,470	0.0037	0.9963	54.31
58.5	846,367	4,229	0.0050	0.9950	54.11
59.5	757,060	3,299	0.0044	0.9956	53.84
60.5	682,428	8,367	0.0123	0.9877	53.61
61.5	610,321	5,230	0.0086	0.9914	52.95
62.5	539,777	6,192	0.0115	0.9885	52.50
63.5	513,598	7,842	0.0153	0.9847	51.89
64.5	407,578	1,976	0.0048	0.9952	51.10
65.5	302,092	3,783	0.0125	0.9875	50.85
66.5	204,556	1,587	0.0078	0.9922	50.22
67.5	170,034	3,889	0.0229	0.9771	49.83
68.5	106,177	853	0.0080	0.9920	48.69
69.5	87,687	116	0.0013	0.9987	48.30
70.5	66,964	971	0.0145	0.9855	48.23
71.5	56,989		0.0000	1.0000	47.53
72.5	44,957	395	0.0088	0.9912	47.53
73.5	42,735	83	0.0019	0.9981	47.12
74.5	40,486	963	0.0238	0.9762	47.02
75.5	36,941	2,158	0.0584	0.9416	45.91
76.5	33,840	749	0.0221	0.9779	43.22
77.5	32,428	830	0.0256	0.9744	42.27
78.5	31,598	297	0.0094	0.9906	41.18

UGI UTILITIES, INC. - GAS DIVISION

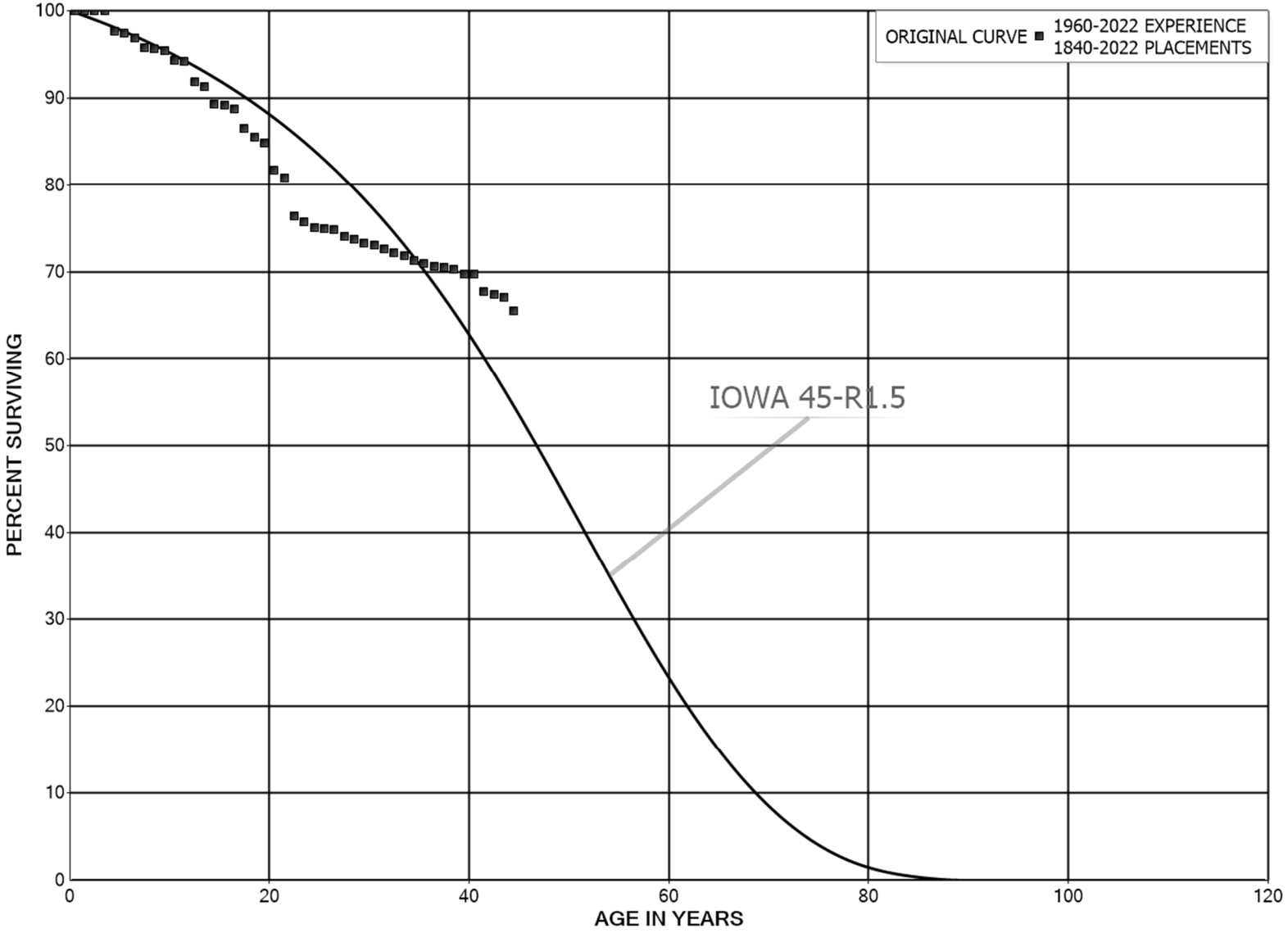
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,350	15	0.0005	0.9995	40.80
80.5	27,836		0.0000	1.0000	40.78
81.5	27,666	647	0.0234	0.9766	40.78
82.5	26,395	1,361	0.0516	0.9484	39.82
83.5	24,572		0.0000	1.0000	37.77
84.5	23,467	774	0.0330	0.9670	37.77
85.5	20,919		0.0000	1.0000	36.52
86.5	20,250	574	0.0283	0.9717	36.52
87.5	19,349	206	0.0107	0.9893	35.49
88.5	19,143	536	0.0280	0.9720	35.11
89.5	18,501	1,735	0.0938	0.9062	34.13
90.5	16,542	2,907	0.1757	0.8243	30.93
91.5	11,256	634	0.0563	0.9437	25.49
92.5	9,694		0.0000	1.0000	24.05
93.5	7,143		0.0000	1.0000	24.05
94.5	6,895		0.0000	1.0000	24.05
95.5	4,192		0.0000	1.0000	24.05
96.5	3,063		0.0000	1.0000	24.05
97.5	3,063		0.0000	1.0000	24.05
98.5	2,098		0.0000	1.0000	24.05
99.5	1,507		0.0000	1.0000	24.05
100.5	1,507		0.0000	1.0000	24.05
101.5	1,446		0.0000	1.0000	24.05
102.5	1,244		0.0000	1.0000	24.05
103.5	378		0.0000	1.0000	24.05
104.5	378		0.0000	1.0000	24.05
105.5	378		0.0000	1.0000	24.05
106.5	197		0.0000	1.0000	24.05
107.5	197		0.0000	1.0000	24.05
108.5	197		0.0000	1.0000	24.05
109.5	197		0.0000	1.0000	24.05
110.5	120		0.0000	1.0000	24.05
111.5	60		0.0000	1.0000	24.05
112.5					24.05

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,839,018	1,443	0.0000	1.0000	100.00
0.5	33,349,421	561	0.0000	1.0000	100.00
1.5	29,398,314	4,935	0.0002	0.9998	100.00
2.5	27,117,250	21,146	0.0008	0.9992	99.98
3.5	24,668,167	562,857	0.0228	0.9772	99.90
4.5	24,062,434	50,659	0.0021	0.9979	97.62
5.5	24,038,028	139,878	0.0058	0.9942	97.42
6.5	23,912,446	266,526	0.0111	0.9889	96.85
7.5	22,873,702	46,316	0.0020	0.9980	95.77
8.5	14,033,889	31,101	0.0022	0.9978	95.58
9.5	13,629,528	147,762	0.0108	0.9892	95.36
10.5	13,261,882	14,416	0.0011	0.9989	94.33
11.5	10,934,426	276,897	0.0253	0.9747	94.23
12.5	10,390,191	57,117	0.0055	0.9945	91.84
13.5	10,254,033	225,520	0.0220	0.9780	91.34
14.5	9,331,113	11,819	0.0013	0.9987	89.33
15.5	9,315,385	52,748	0.0057	0.9943	89.21
16.5	9,102,405	227,322	0.0250	0.9750	88.71
17.5	8,826,873	106,402	0.0121	0.9879	86.49
18.5	8,634,168	62,228	0.0072	0.9928	85.45
19.5	8,131,857	296,128	0.0364	0.9636	84.84
20.5	7,650,840	83,321	0.0109	0.9891	81.75
21.5	7,398,036	407,157	0.0550	0.9450	80.86
22.5	6,923,259	65,694	0.0095	0.9905	76.41
23.5	6,798,166	59,495	0.0088	0.9912	75.68
24.5	6,617,192	7,218	0.0011	0.9989	75.02
25.5	5,955,518	8,220	0.0014	0.9986	74.94
26.5	5,513,966	53,313	0.0097	0.9903	74.83
27.5	5,133,076	27,973	0.0054	0.9946	74.11
28.5	5,016,608	28,256	0.0056	0.9944	73.71
29.5	4,906,198	14,459	0.0029	0.9971	73.29
30.5	4,691,605	29,442	0.0063	0.9937	73.07
31.5	4,389,271	27,478	0.0063	0.9937	72.62
32.5	4,225,099	16,808	0.0040	0.9960	72.16
33.5	4,162,926	35,687	0.0086	0.9914	71.87
34.5	3,878,212	18,630	0.0048	0.9952	71.26
35.5	3,067,096	12,150	0.0040	0.9960	70.92
36.5	2,788,414	5,828	0.0021	0.9979	70.63
37.5	2,316,071	7,150	0.0031	0.9969	70.49
38.5	2,107,146	15,160	0.0072	0.9928	70.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,078,647	651	0.0003	0.9997	69.76
40.5	1,819,522	52,262	0.0287	0.9713	69.74
41.5	984,180	5,688	0.0058	0.9942	67.74
42.5	926,844	4,001	0.0043	0.9957	67.35
43.5	909,267	21,099	0.0232	0.9768	67.06
44.5	880,991	772	0.0009	0.9991	65.50
45.5	874,401	618	0.0007	0.9993	65.44
46.5	860,965		0.0000	1.0000	65.40
47.5	797,187	762	0.0010	0.9990	65.40
48.5	754,115	614	0.0008	0.9992	65.33
49.5	713,889	2,171	0.0030	0.9970	65.28
50.5	672,196		0.0000	1.0000	65.08
51.5	658,732		0.0000	1.0000	65.08
52.5	637,278	611	0.0010	0.9990	65.08
53.5	504,268		0.0000	1.0000	65.02
54.5	376,753	4,048	0.0107	0.9893	65.02
55.5	350,256		0.0000	1.0000	64.32
56.5	213,329		0.0000	1.0000	64.32
57.5	156,398		0.0000	1.0000	64.32
58.5	154,787		0.0000	1.0000	64.32
59.5	126,039		0.0000	1.0000	64.32
60.5	95,390		0.0000	1.0000	64.32
61.5	90,245		0.0000	1.0000	64.32
62.5	46,024		0.0000	1.0000	64.32
63.5	40,476		0.0000	1.0000	64.32
64.5	31,958		0.0000	1.0000	64.32
65.5	25,166		0.0000	1.0000	64.32
66.5	3,876		0.0000	1.0000	64.32
67.5	3,610		0.0000	1.0000	64.32
68.5	2,279		0.0000	1.0000	64.32
69.5	2,279		0.0000	1.0000	64.32
70.5	2,279		0.0000	1.0000	64.32
71.5	2,279		0.0000	1.0000	64.32
72.5	2,279		0.0000	1.0000	64.32
73.5	2,279		0.0000	1.0000	64.32
74.5	2,279		0.0000	1.0000	64.32
75.5	2,279		0.0000	1.0000	64.32
76.5	2,279		0.0000	1.0000	64.32
77.5	2,279		0.0000	1.0000	64.32
78.5	2,279		0.0000	1.0000	64.32

UGI UTILITIES, INC. - GAS DIVISION

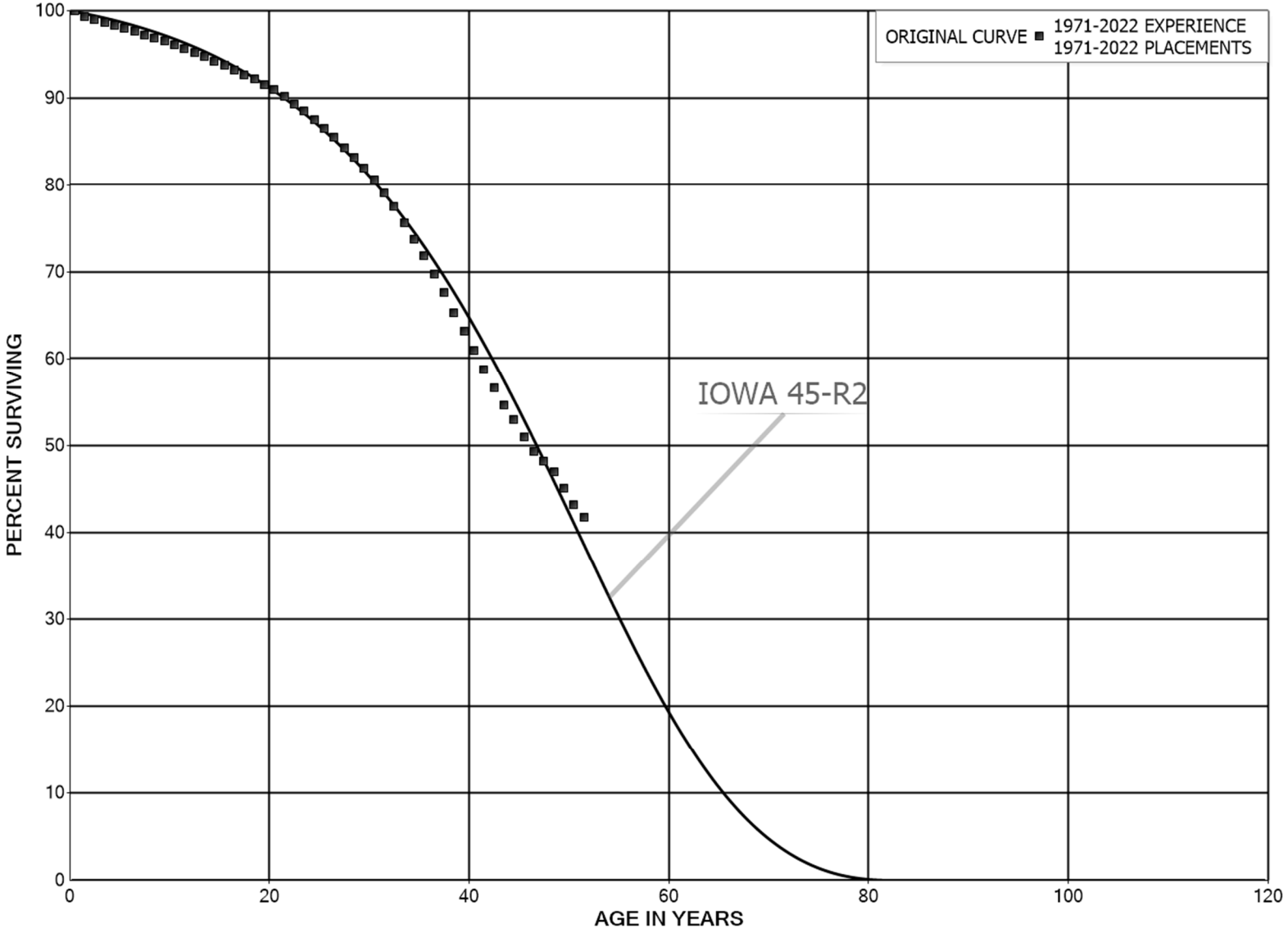
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,279		0.0000	1.0000	64.32
80.5	2,279		0.0000	1.0000	64.32
81.5	2,279		0.0000	1.0000	64.32
82.5	2,279		0.0000	1.0000	64.32
83.5	2,279		0.0000	1.0000	64.32
84.5	2,279		0.0000	1.0000	64.32
85.5	2,279		0.0000	1.0000	64.32
86.5	2,279		0.0000	1.0000	64.32
87.5	2,279		0.0000	1.0000	64.32
88.5	2,279		0.0000	1.0000	64.32
89.5	2,279		0.0000	1.0000	64.32
90.5	2,279		0.0000	1.0000	64.32
91.5	2,279		0.0000	1.0000	64.32
92.5	2,279		0.0000	1.0000	64.32
93.5	2,279		0.0000	1.0000	64.32
94.5	2,279		0.0000	1.0000	64.32
95.5	2,279		0.0000	1.0000	64.32
96.5	2,279		0.0000	1.0000	64.32
97.5	2,279		0.0000	1.0000	64.32
98.5	2,279		0.0000	1.0000	64.32
99.5	2,279	2,279	1.0000		64.32
100.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2022 EXPERIENCE BAND 1971-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,526,719,555	1,007,995	0.0007	0.9993	100.00
0.5	1,425,968,031	8,814,594	0.0062	0.9938	99.93
1.5	1,296,319,559	4,687,772	0.0036	0.9964	99.32
2.5	1,186,975,777	4,614,551	0.0039	0.9961	98.96
3.5	1,084,326,182	3,178,435	0.0029	0.9971	98.57
4.5	1,006,632,174	3,276,933	0.0033	0.9967	98.28
5.5	937,435,369	3,566,358	0.0038	0.9962	97.96
6.5	865,880,422	3,233,532	0.0037	0.9963	97.59
7.5	799,333,709	2,961,389	0.0037	0.9963	97.23
8.5	738,507,728	3,072,317	0.0042	0.9958	96.87
9.5	678,833,412	2,982,692	0.0044	0.9956	96.46
10.5	628,427,122	2,748,094	0.0044	0.9956	96.04
11.5	592,459,952	2,737,035	0.0046	0.9954	95.62
12.5	567,588,396	2,876,535	0.0051	0.9949	95.18
13.5	542,027,505	2,949,539	0.0054	0.9946	94.70
14.5	514,732,637	2,696,027	0.0052	0.9948	94.18
15.5	493,958,932	2,720,792	0.0055	0.9945	93.69
16.5	474,211,712	2,592,042	0.0055	0.9945	93.17
17.5	451,498,000	2,535,744	0.0056	0.9944	92.66
18.5	424,618,844	2,762,476	0.0065	0.9935	92.14
19.5	404,201,816	2,565,435	0.0063	0.9937	91.54
20.5	382,331,133	3,214,317	0.0084	0.9916	90.96
21.5	360,554,198	3,447,850	0.0096	0.9904	90.20
22.5	341,092,976	3,209,694	0.0094	0.9906	89.33
23.5	321,376,231	3,606,260	0.0112	0.9888	88.49
24.5	299,424,872	3,487,281	0.0116	0.9884	87.50
25.5	275,125,137	3,215,879	0.0117	0.9883	86.48
26.5	253,045,308	3,514,633	0.0139	0.9861	85.47
27.5	228,608,836	3,132,224	0.0137	0.9863	84.28
28.5	206,288,226	2,937,327	0.0142	0.9858	83.13
29.5	191,256,096	3,163,002	0.0165	0.9835	81.94
30.5	172,667,746	3,177,815	0.0184	0.9816	80.59
31.5	155,568,526	3,054,144	0.0196	0.9804	79.11
32.5	135,954,295	3,385,498	0.0249	0.9751	77.55
33.5	117,558,262	2,904,697	0.0247	0.9753	75.62
34.5	102,572,228	2,659,363	0.0259	0.9741	73.75
35.5	90,382,758	2,658,910	0.0294	0.9706	71.84
36.5	80,116,752	2,478,618	0.0309	0.9691	69.73
37.5	70,919,694	2,413,066	0.0340	0.9660	67.57
38.5	62,723,195	1,998,288	0.0319	0.9681	65.27

UGI UTILITIES, INC. - GAS DIVISION

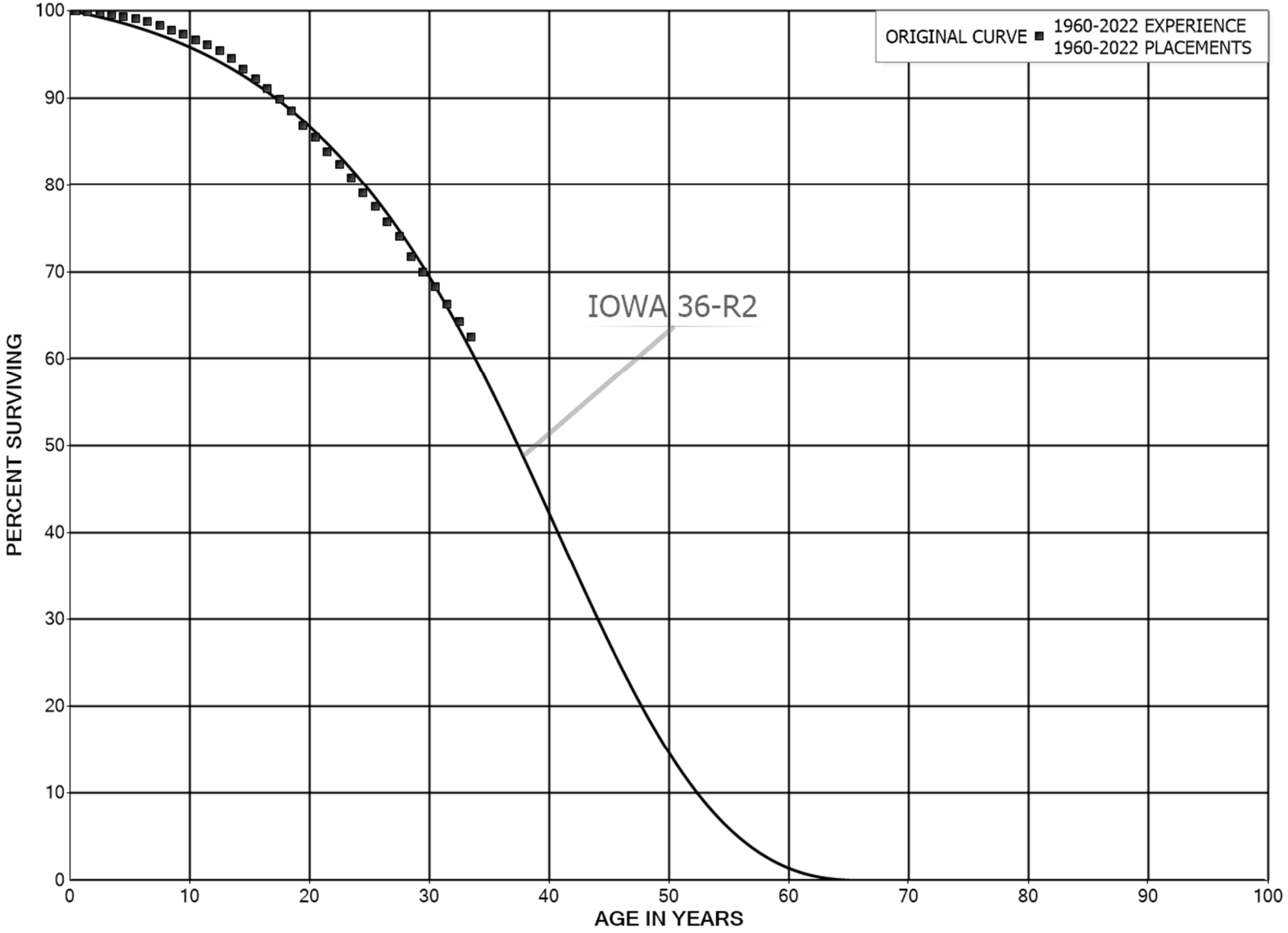
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2022 EXPERIENCE BAND 1971-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,792,585	1,990,184	0.0357	0.9643	63.19
40.5	47,133,254	1,723,898	0.0366	0.9634	60.94
41.5	37,856,747	1,325,426	0.0350	0.9650	58.71
42.5	28,850,923	1,013,985	0.0351	0.9649	56.65
43.5	22,963,011	718,153	0.0313	0.9687	54.66
44.5	19,124,792	711,053	0.0372	0.9628	52.95
45.5	14,691,293	487,461	0.0332	0.9668	50.98
46.5	11,762,769	265,416	0.0226	0.9774	49.29
47.5	9,326,063	234,078	0.0251	0.9749	48.18
48.5	6,327,673	261,633	0.0413	0.9587	46.97
49.5	3,430,147	143,197	0.0417	0.9583	45.03
50.5	1,259,314	41,445	0.0329	0.9671	43.15
51.5					41.73

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,944,004	4,171	0.0000	1.0000	100.00
0.5	172,992,316	249,387	0.0014	0.9986	100.00
1.5	163,071,232	168,129	0.0010	0.9990	99.85
2.5	154,289,389	306,613	0.0020	0.9980	99.75
3.5	144,838,043	342,024	0.0024	0.9976	99.55
4.5	131,747,222	370,348	0.0028	0.9972	99.32
5.5	123,726,979	396,907	0.0032	0.9968	99.04
6.5	118,017,827	511,776	0.0043	0.9957	98.72
7.5	112,526,084	648,041	0.0058	0.9942	98.29
8.5	106,267,817	516,808	0.0049	0.9951	97.73
9.5	100,023,601	632,641	0.0063	0.9937	97.25
10.5	94,642,979	571,160	0.0060	0.9940	96.64
11.5	89,025,449	609,214	0.0068	0.9932	96.05
12.5	85,681,423	820,692	0.0096	0.9904	95.40
13.5	81,899,953	1,042,210	0.0127	0.9873	94.48
14.5	76,470,089	927,268	0.0121	0.9879	93.28
15.5	72,884,064	842,595	0.0116	0.9884	92.15
16.5	69,482,408	953,674	0.0137	0.9863	91.08
17.5	66,189,780	974,205	0.0147	0.9853	89.83
18.5	62,396,285	1,180,185	0.0189	0.9811	88.51
19.5	59,667,845	919,903	0.0154	0.9846	86.84
20.5	56,856,535	1,087,445	0.0191	0.9809	85.50
21.5	53,529,452	914,517	0.0171	0.9829	83.86
22.5	50,908,815	971,630	0.0191	0.9809	82.43
23.5	48,189,869	1,040,140	0.0216	0.9784	80.86
24.5	44,833,408	897,342	0.0200	0.9800	79.11
25.5	41,813,823	981,851	0.0235	0.9765	77.53
26.5	38,925,035	868,890	0.0223	0.9777	75.71
27.5	36,656,636	1,151,210	0.0314	0.9686	74.02
28.5	32,152,092	769,911	0.0239	0.9761	71.69
29.5	29,266,553	705,220	0.0241	0.9759	69.98
30.5	26,361,450	762,490	0.0289	0.9711	68.29
31.5	23,730,947	714,323	0.0301	0.9699	66.31
32.5	21,329,212	613,881	0.0288	0.9712	64.32
33.5	19,530,764	491,000	0.0251	0.9749	62.47
34.5	18,018,322	407,672	0.0226	0.9774	60.90
35.5	16,592,518	416,370	0.0251	0.9749	59.52
36.5	15,224,804	387,777	0.0255	0.9745	58.03
37.5	13,884,617	296,356	0.0213	0.9787	56.55
38.5	13,136,834	241,633	0.0184	0.9816	55.34

UGI UTILITIES, INC. - GAS DIVISION

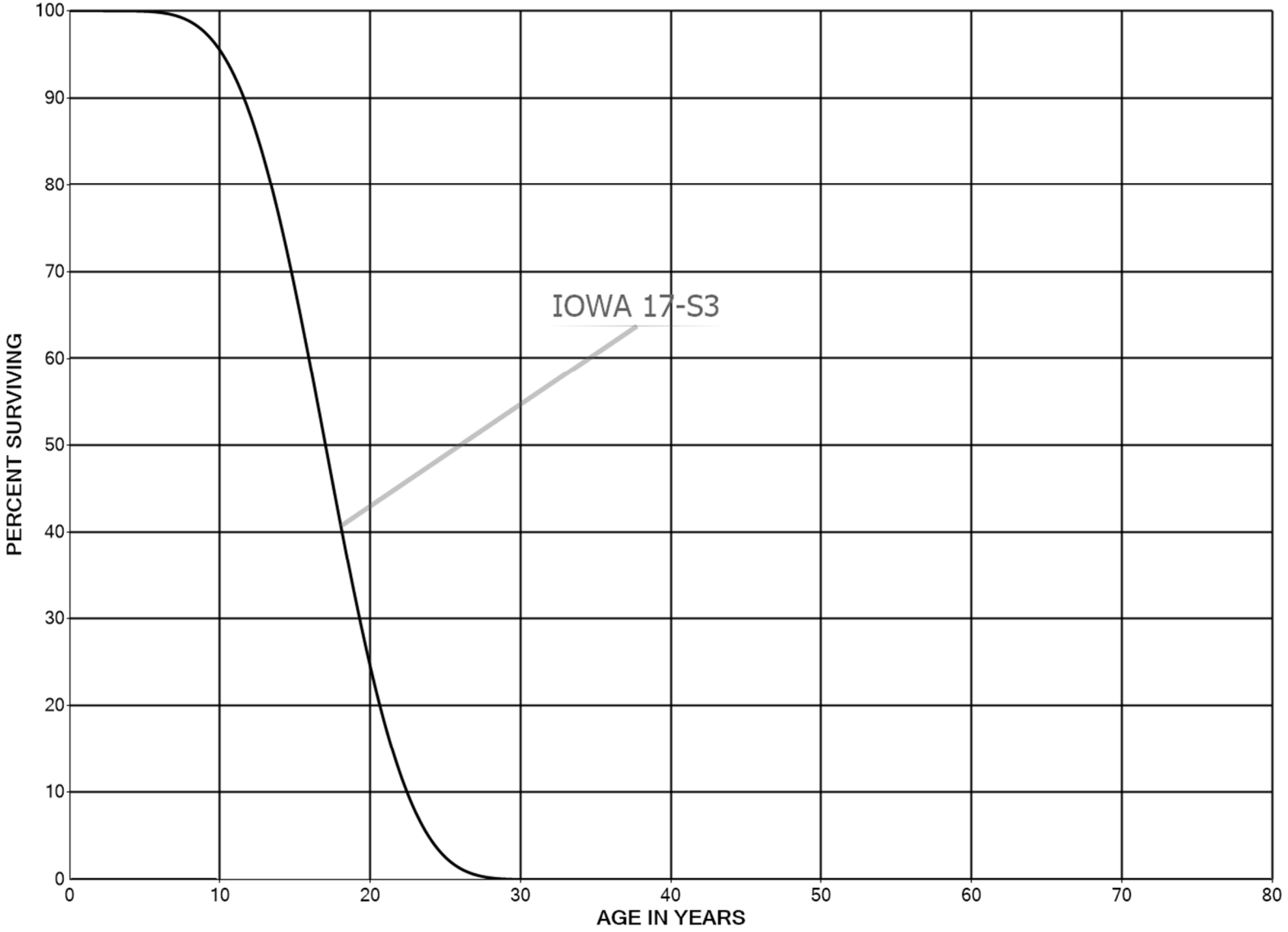
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

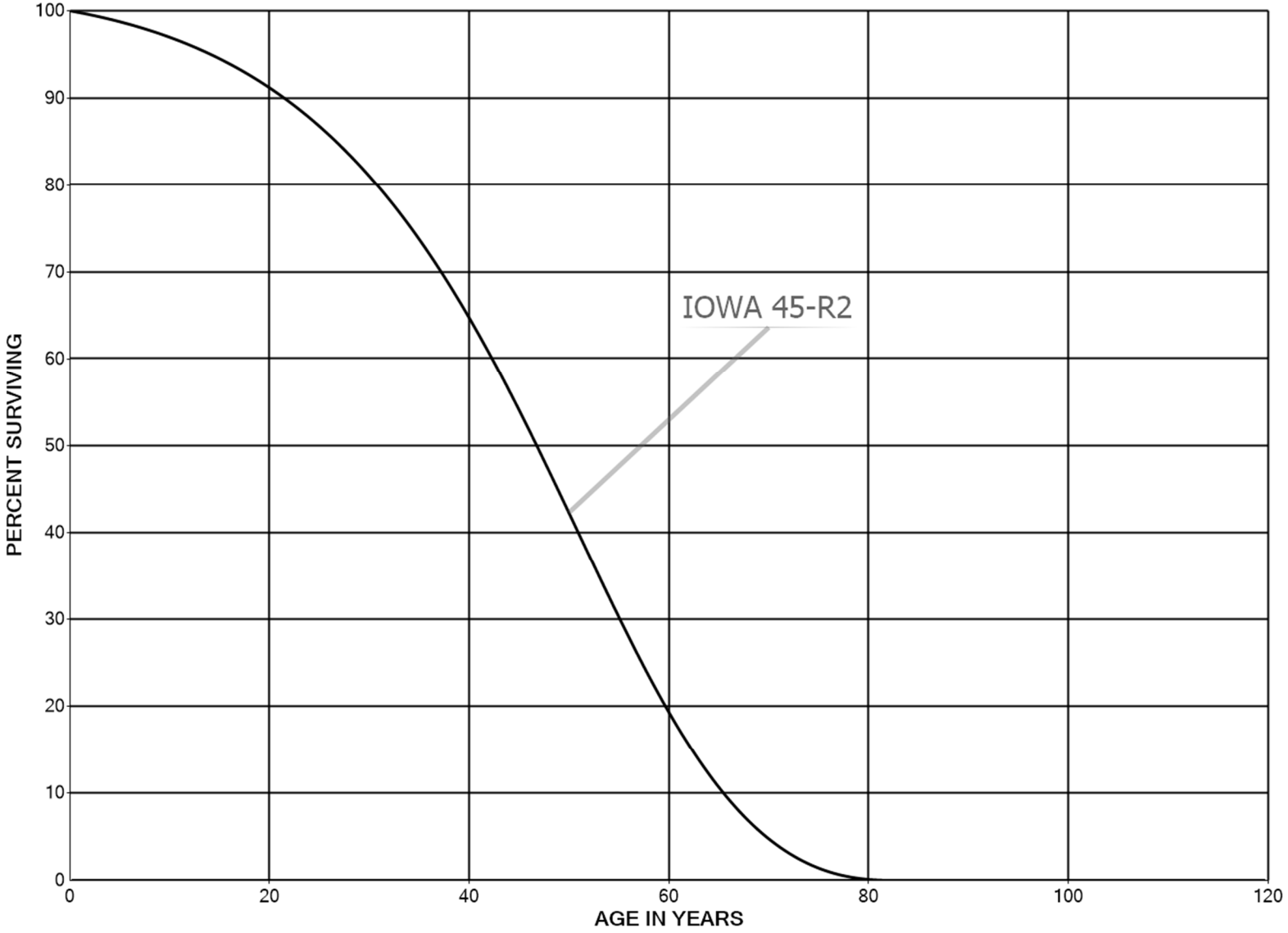
PLACEMENT BAND 1960-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,740,160	308,046	0.0242	0.9758	54.32
40.5	12,024,704	501,124	0.0417	0.9583	53.01
41.5	9,755,899	261,616	0.0268	0.9732	50.80
42.5	7,866,121	240,521	0.0306	0.9694	49.44
43.5	7,350,068	134,573	0.0183	0.9817	47.93
44.5	7,048,532	185,252	0.0263	0.9737	47.05
45.5	6,755,840	170,515	0.0252	0.9748	45.81
46.5	6,484,484	254,243	0.0392	0.9608	44.66
47.5	6,051,799	353,877	0.0585	0.9415	42.91
48.5	5,534,385	378,223	0.0683	0.9317	40.40
49.5	4,875,828	259,756	0.0533	0.9467	37.64
50.5	4,228,295	143,898	0.0340	0.9660	35.63
51.5	3,745,077	134,841	0.0360	0.9640	34.42
52.5	3,081,221	267,528	0.0868	0.9132	33.18
53.5	2,189,761	283,663	0.1295	0.8705	30.30
54.5	1,465,799	63,531	0.0433	0.9567	26.37
55.5	1,060,959	39,778	0.0375	0.9625	25.23
56.5	635,915	7,227	0.0114	0.9886	24.28
57.5	361,992	1,855	0.0051	0.9949	24.01
58.5	211,744	1,596	0.0075	0.9925	23.89
59.5	128,684		0.0000	1.0000	23.71
60.5	58,869		0.0000	1.0000	23.71
61.5	18,375	1,479	0.0805	0.9195	23.71
62.5					21.80

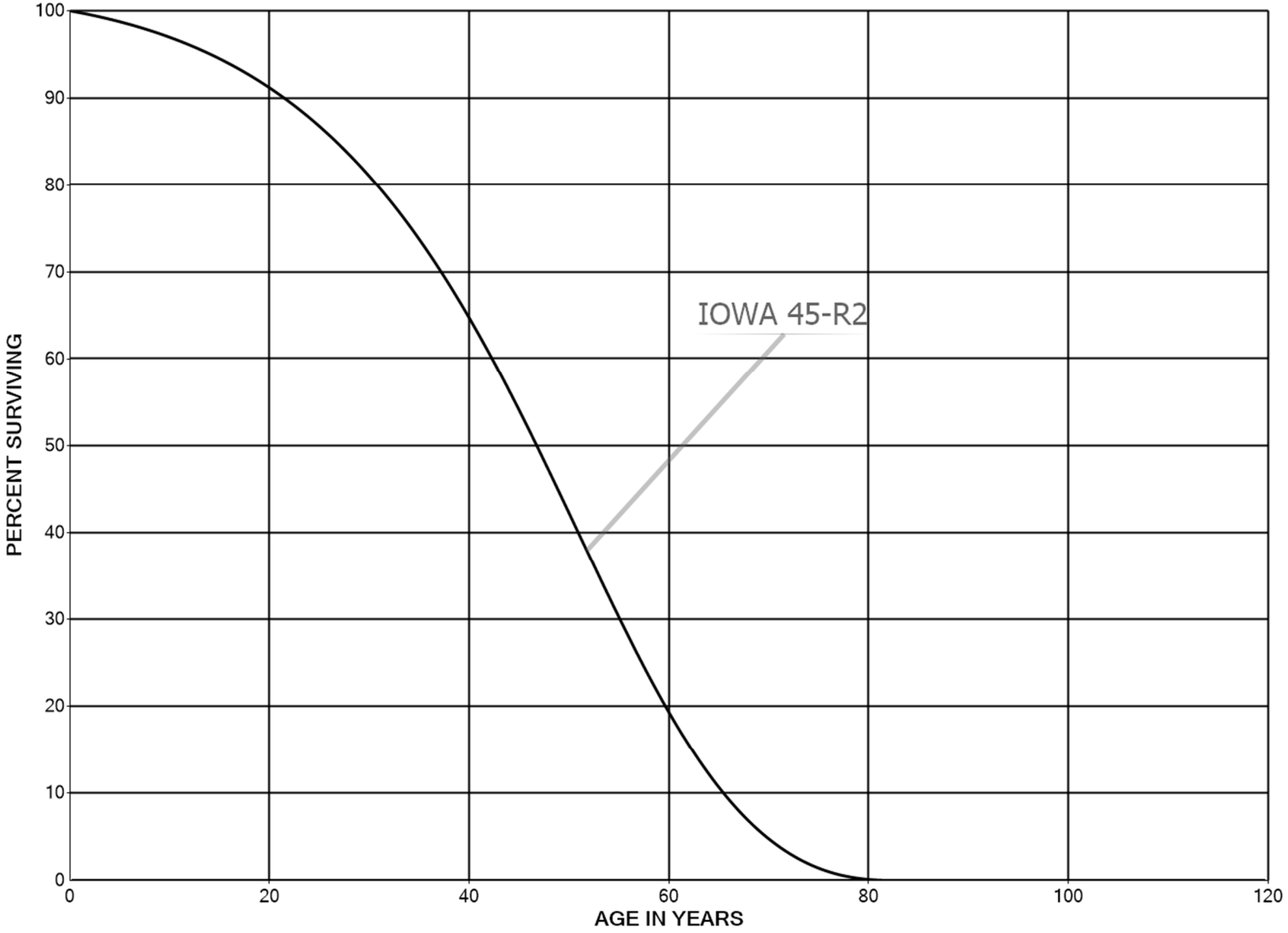
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.1 METERS - ERTS
SMOOTH SURVIVOR CURVE



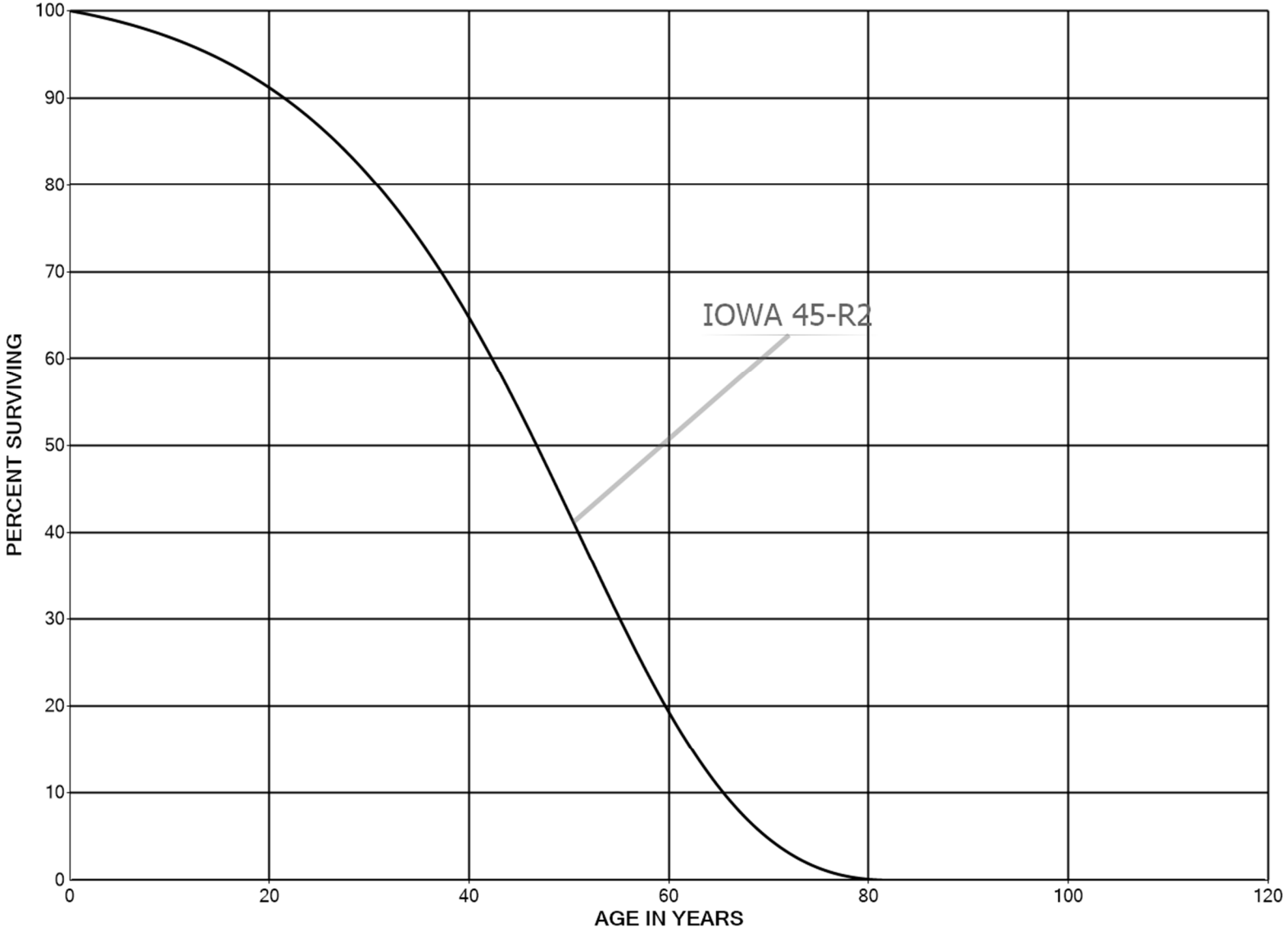
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



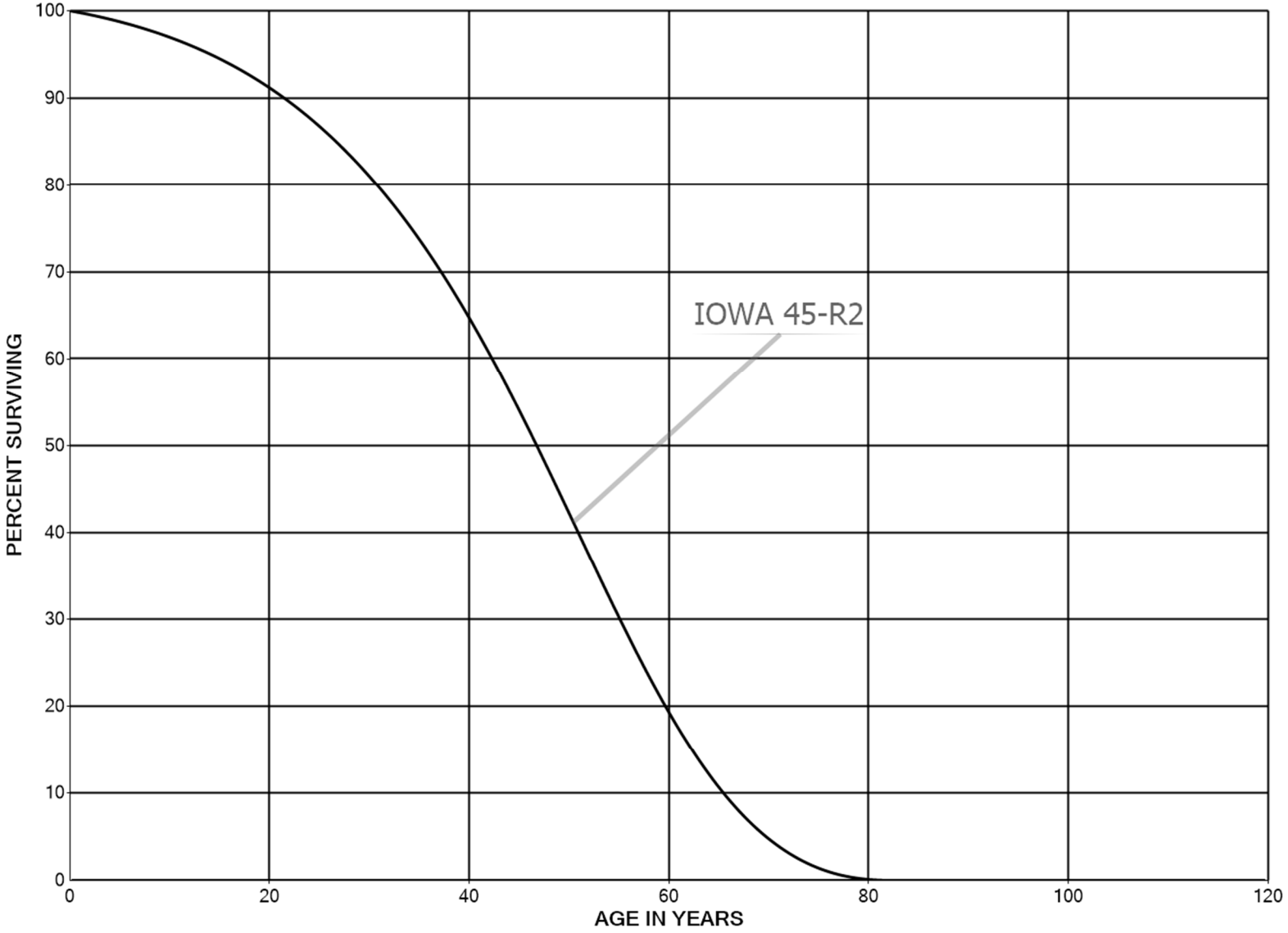
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



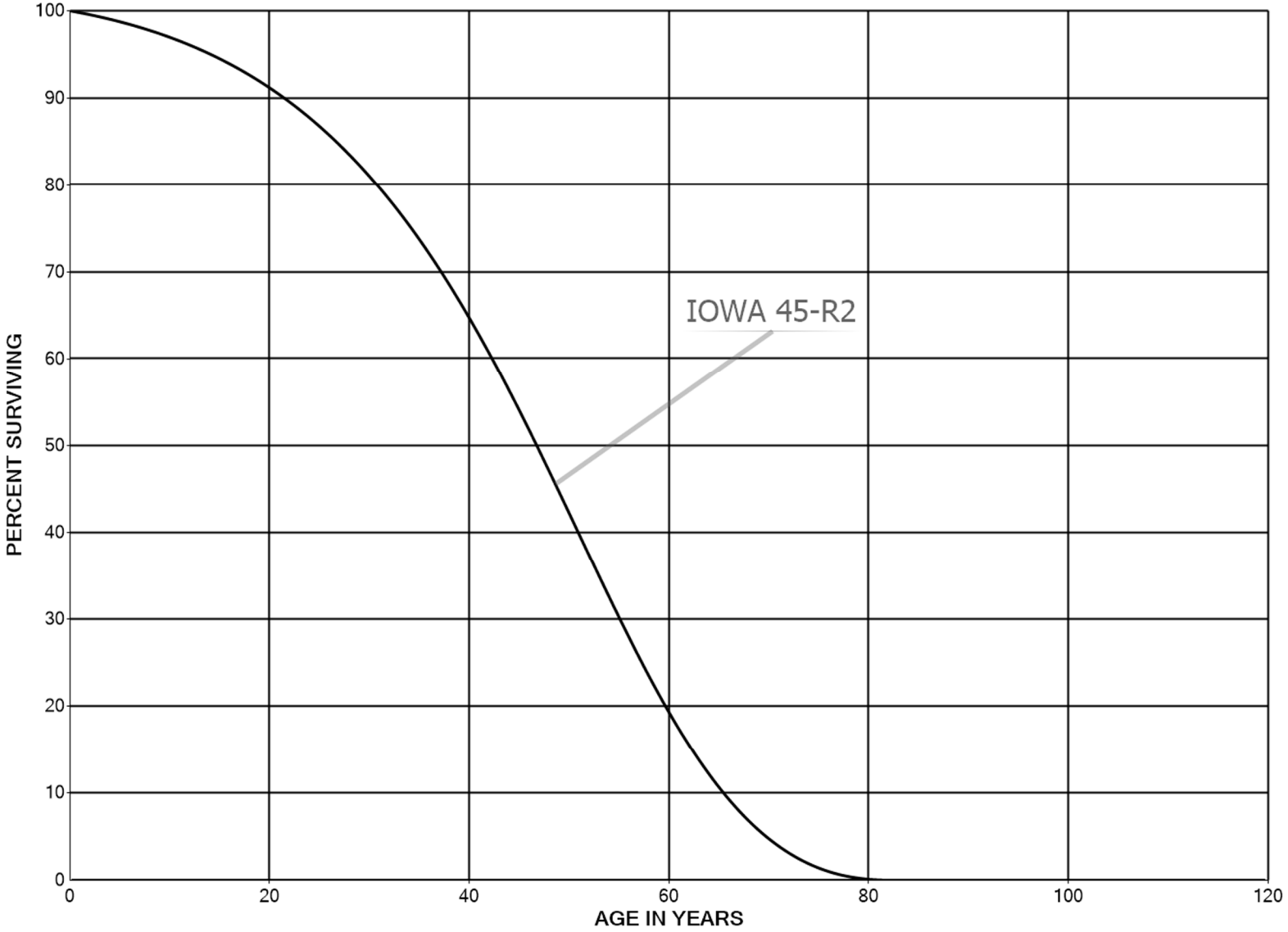
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE



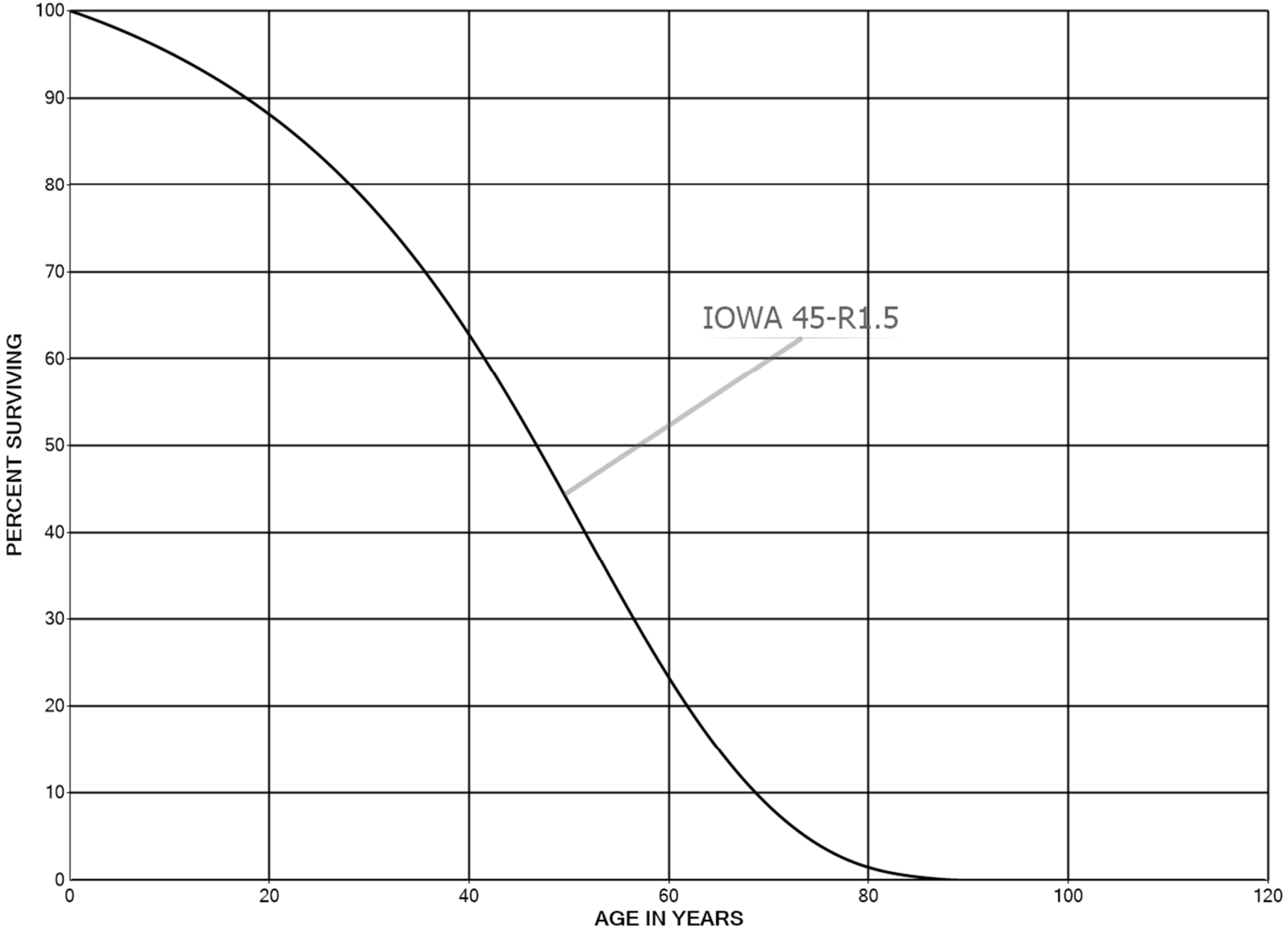
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
SMOOTH SURVIVOR CURVE



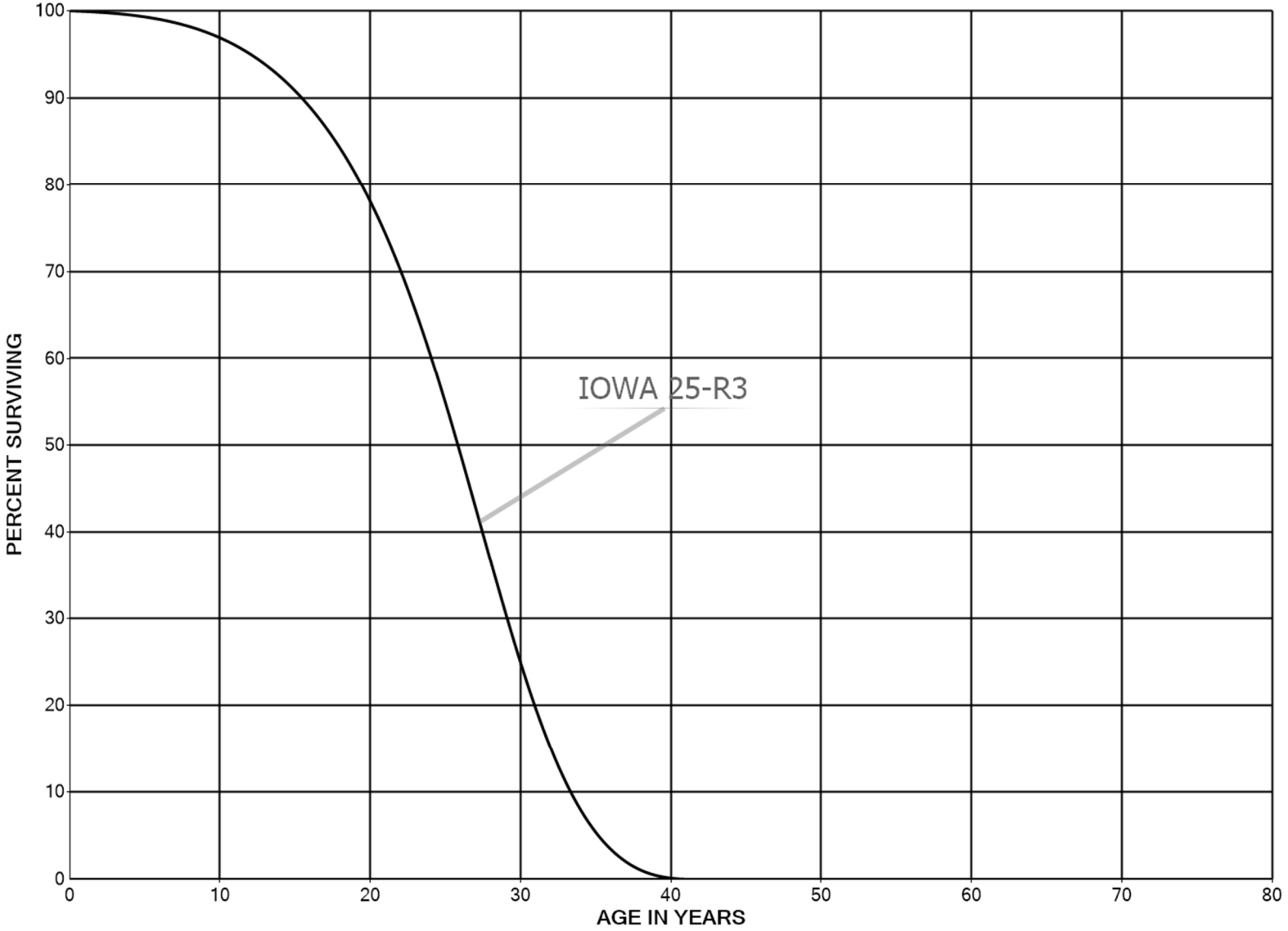
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE



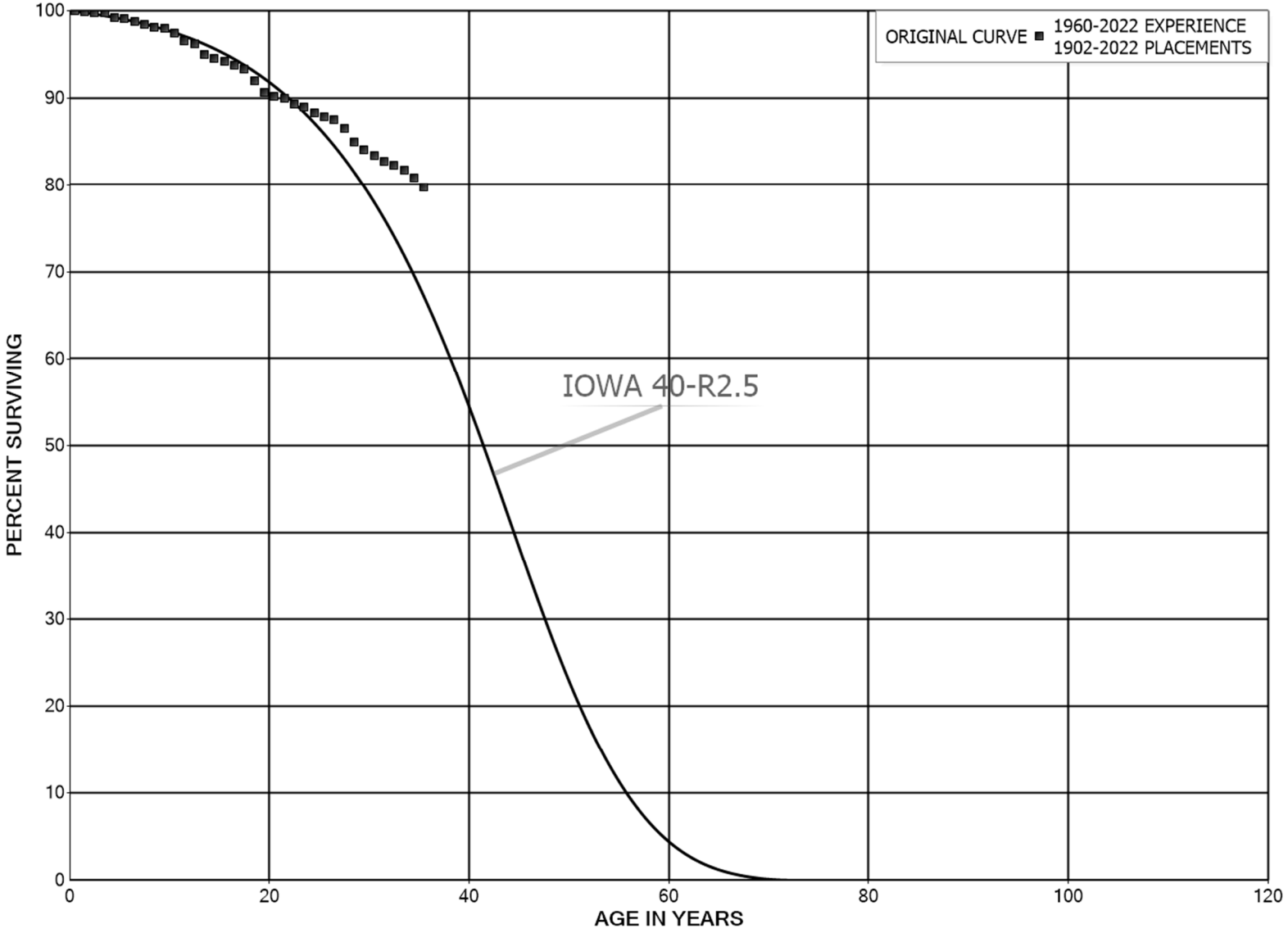
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,341,099	1,797	0.0003	0.9997	100.00
0.5	5,304,420	4,823	0.0009	0.9991	99.97
1.5	5,205,974	5,904	0.0011	0.9989	99.88
2.5	4,615,477	3,661	0.0008	0.9992	99.76
3.5	4,418,324	22,220	0.0050	0.9950	99.68
4.5	4,204,072	7,215	0.0017	0.9983	99.18
5.5	3,885,994	11,817	0.0030	0.9970	99.01
6.5	3,870,994	14,195	0.0037	0.9963	98.71
7.5	3,878,903	9,657	0.0025	0.9975	98.35
8.5	3,885,739	5,121	0.0013	0.9987	98.10
9.5	3,881,647	23,770	0.0061	0.9939	97.97
10.5	3,859,385	33,413	0.0087	0.9913	97.37
11.5	3,808,853	13,431	0.0035	0.9965	96.53
12.5	3,794,215	46,785	0.0123	0.9877	96.19
13.5	3,691,045	17,544	0.0048	0.9952	95.00
14.5	3,489,686	12,242	0.0035	0.9965	94.55
15.5	3,422,509	17,887	0.0052	0.9948	94.22
16.5	3,331,995	16,349	0.0049	0.9951	93.73
17.5	3,245,233	45,932	0.0142	0.9858	93.27
18.5	3,080,342	44,665	0.0145	0.9855	91.95
19.5	2,815,290	13,736	0.0049	0.9951	90.62
20.5	2,780,451	8,224	0.0030	0.9970	90.17
21.5	2,634,614	16,888	0.0064	0.9936	89.91
22.5	2,357,799	10,549	0.0045	0.9955	89.33
23.5	1,946,061	12,959	0.0067	0.9933	88.93
24.5	1,843,744	11,245	0.0061	0.9939	88.34
25.5	1,670,116	5,396	0.0032	0.9968	87.80
26.5	1,410,315	16,718	0.0119	0.9881	87.52
27.5	1,245,678	22,644	0.0182	0.9818	86.48
28.5	1,122,489	10,876	0.0097	0.9903	84.91
29.5	1,026,515	8,557	0.0083	0.9917	84.08
30.5	956,341	7,005	0.0073	0.9927	83.38
31.5	852,068	4,887	0.0057	0.9943	82.77
32.5	760,032	5,491	0.0072	0.9928	82.30
33.5	673,128	6,950	0.0103	0.9897	81.70
34.5	621,046	8,595	0.0138	0.9862	80.86
35.5	542,553	9,163	0.0169	0.9831	79.74
36.5	483,190	3,020	0.0063	0.9937	78.39
37.5	441,552	5,818	0.0132	0.9868	77.90
38.5	379,145	2,078	0.0055	0.9945	76.88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	363,714	5,093	0.0140	0.9860	76.46
40.5	328,506	1,812	0.0055	0.9945	75.39
41.5	304,203	1,844	0.0061	0.9939	74.97
42.5	285,441	1,514	0.0053	0.9947	74.52
43.5	274,957	5,625	0.0205	0.9795	74.12
44.5	266,684	725	0.0027	0.9973	72.60
45.5	261,475	4,885	0.0187	0.9813	72.41
46.5	230,927	9,449	0.0409	0.9591	71.05
47.5	238,740	409	0.0017	0.9983	68.15
48.5	232,056	744	0.0032	0.9968	68.03
49.5	227,979	202	0.0009	0.9991	67.81
50.5	213,219	373	0.0018	0.9982	67.75
51.5	223,296	2,683	0.0120	0.9880	67.63
52.5	217,469	1,586	0.0073	0.9927	66.82
53.5	214,320	902	0.0042	0.9958	66.33
54.5	195,966	3,721	0.0190	0.9810	66.05
55.5	179,652	222	0.0012	0.9988	64.80
56.5	171,188	1,774	0.0104	0.9896	64.72
57.5	169,986	510	0.0030	0.9970	64.05
58.5	162,243	3,025	0.0186	0.9814	63.86
59.5	155,738	19,627	0.1260	0.8740	62.67
60.5	133,265	94	0.0007	0.9993	54.77
61.5	130,270	559	0.0043	0.9957	54.73
62.5	124,157	468	0.0038	0.9962	54.50
63.5	103,923	2,539	0.0244	0.9756	54.29
64.5	100,025	355	0.0036	0.9964	52.96
65.5	97,597	59	0.0006	0.9994	52.78
66.5	85,715		0.0000	1.0000	52.74
67.5	84,247	2,899	0.0344	0.9656	52.74
68.5	75,304	231	0.0031	0.9969	50.93
69.5	44,947	192	0.0043	0.9957	50.77
70.5	43,230	3,071	0.0710	0.9290	50.56
71.5	38,675	83	0.0022	0.9978	46.96
72.5	30,220		0.0000	1.0000	46.86
73.5	8,033		0.0000	1.0000	46.86
74.5	7,805		0.0000	1.0000	46.86
75.5	7,242		0.0000	1.0000	46.86
76.5	16,082		0.0000	1.0000	46.86
77.5	16,082		0.0000	1.0000	46.86
78.5	16,225		0.0000	1.0000	46.86

UGI UTILITIES, INC. - GAS DIVISION

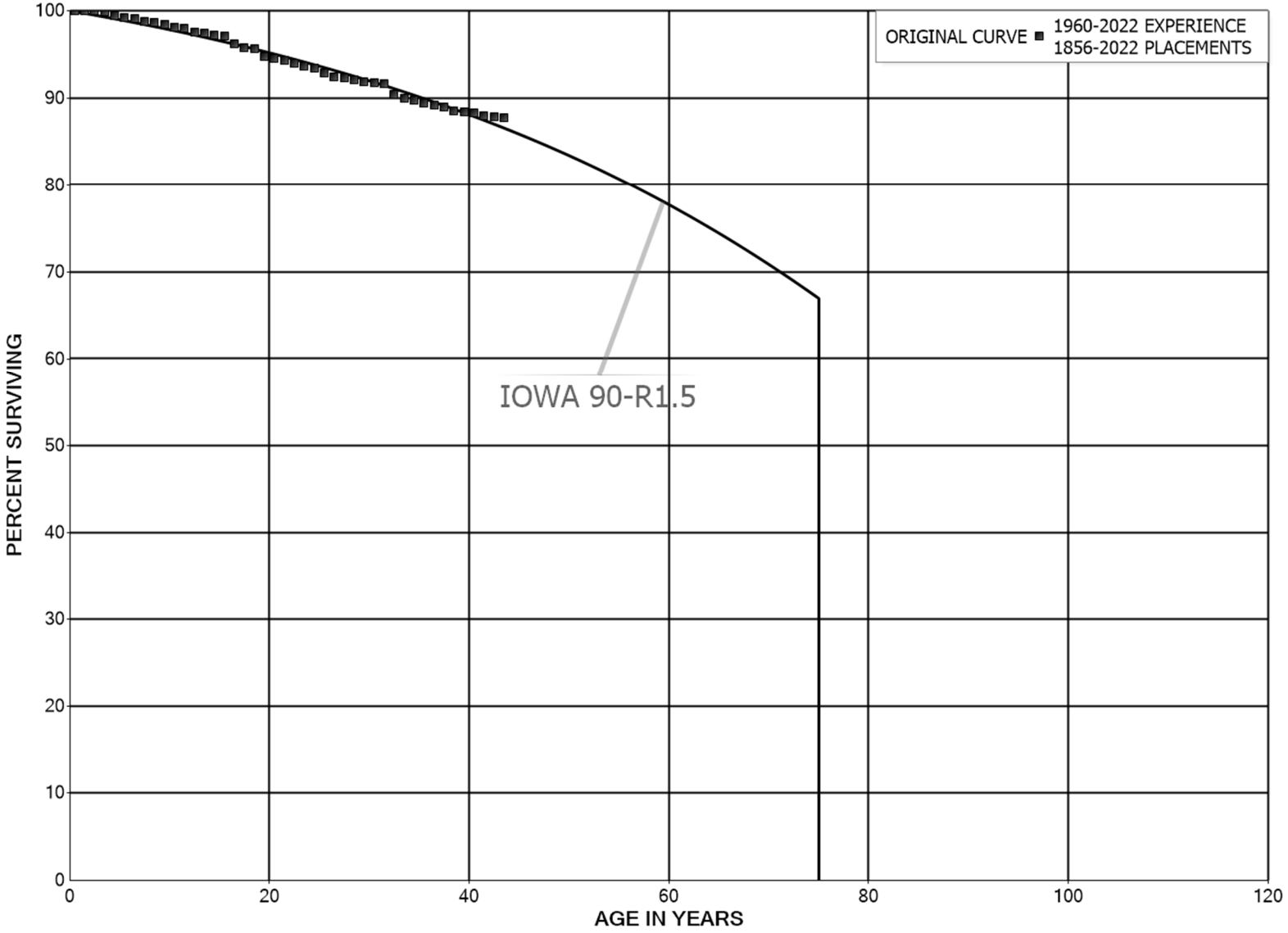
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,225	2,002	0.1234	0.8766	46.86
80.5	14,129	114	0.0080	0.9920	41.08
81.5	14,281	12	0.0008	0.9992	40.75
82.5	14,155		0.0000	1.0000	40.72
83.5	14,085	545	0.0387	0.9613	40.72
84.5	12,838	343	0.0267	0.9733	39.14
85.5	12,315		0.0000	1.0000	38.09
86.5	11,975		0.0000	1.0000	38.09
87.5	11,975		0.0000	1.0000	38.09
88.5	11,975		0.0000	1.0000	38.09
89.5	11,795		0.0000	1.0000	38.09
90.5	10,933		0.0000	1.0000	38.09
91.5	10,357		0.0000	1.0000	38.09
92.5	9,955		0.0000	1.0000	38.09
93.5	9,923		0.0000	1.0000	38.09
94.5	9,923		0.0000	1.0000	38.09
95.5	9,657		0.0000	1.0000	38.09
96.5	9,649		0.0000	1.0000	38.09
97.5	9,360		0.0000	1.0000	38.09
98.5	519		0.0000	1.0000	38.09
99.5	519		0.0000	1.0000	38.09
100.5	377		0.0000	1.0000	38.09
101.5	312		0.0000	1.0000	38.09
102.5	266		0.0000	1.0000	38.09
103.5	0		0.0000	1.0000	38.09
104.5	0		0.0000	1.0000	38.09
105.5	0		0.0000	1.0000	38.09
106.5	0		0.0000	1.0000	38.09
107.5					38.09

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,460,994	3,549	0.0000	1.0000	100.00
0.5	119,359,740	3,390	0.0000	1.0000	100.00
1.5	82,152,908	39,075	0.0005	0.9995	99.99
2.5	80,220,640	58,172	0.0007	0.9993	99.95
3.5	73,618,339	359,012	0.0049	0.9951	99.87
4.5	69,110,983	139,590	0.0020	0.9980	99.39
5.5	66,794,458	85,271	0.0013	0.9987	99.19
6.5	64,895,582	200,300	0.0031	0.9969	99.06
7.5	62,972,904	85,163	0.0014	0.9986	98.75
8.5	60,595,429	144,738	0.0024	0.9976	98.62
9.5	60,002,582	184,723	0.0031	0.9969	98.39
10.5	59,269,360	95,676	0.0016	0.9984	98.08
11.5	57,353,015	238,594	0.0042	0.9958	97.92
12.5	56,891,265	90,904	0.0016	0.9984	97.52
13.5	50,960,191	69,904	0.0014	0.9986	97.36
14.5	49,408,198	84,770	0.0017	0.9983	97.23
15.5	47,230,152	428,894	0.0091	0.9909	97.06
16.5	46,078,650	193,817	0.0042	0.9958	96.18
17.5	41,695,469	71,912	0.0017	0.9983	95.77
18.5	39,817,430	380,803	0.0096	0.9904	95.61
19.5	38,501,317	58,058	0.0015	0.9985	94.69
20.5	34,394,514	116,620	0.0034	0.9966	94.55
21.5	32,175,629	110,601	0.0034	0.9966	94.23
22.5	29,191,998	106,293	0.0036	0.9964	93.91
23.5	28,732,107	65,373	0.0023	0.9977	93.57
24.5	27,149,938	139,351	0.0051	0.9949	93.35
25.5	21,350,064	98,852	0.0046	0.9954	92.87
26.5	20,691,284	44,302	0.0021	0.9979	92.44
27.5	20,251,792	40,698	0.0020	0.9980	92.25
28.5	17,791,037	34,778	0.0020	0.9980	92.06
29.5	16,516,493	19,420	0.0012	0.9988	91.88
30.5	14,060,249	29,753	0.0021	0.9979	91.77
31.5	13,719,699	178,289	0.0130	0.9870	91.58
32.5	12,455,446	58,171	0.0047	0.9953	90.39
33.5	10,892,254	32,021	0.0029	0.9971	89.97
34.5	10,526,621	29,621	0.0028	0.9972	89.70
35.5	10,280,650	37,419	0.0036	0.9964	89.45
36.5	9,850,956	16,721	0.0017	0.9983	89.12
37.5	10,210,179	49,721	0.0049	0.9951	88.97
38.5	9,923,794	12,548	0.0013	0.9987	88.54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,811,471	21,175	0.0022	0.9978	88.43
40.5	9,663,647	29,888	0.0031	0.9969	88.24
41.5	9,480,476	10,385	0.0011	0.9989	87.96
42.5	8,898,381	12,154	0.0014	0.9986	87.87
43.5	8,689,822	8,016	0.0009	0.9991	87.75
44.5	8,635,757	34,589	0.0040	0.9960	87.67
45.5	8,272,827	40,328	0.0049	0.9951	87.31
46.5	7,684,750	13,022	0.0017	0.9983	86.89
47.5	7,548,350	1,520	0.0002	0.9998	86.74
48.5	6,320,928	3,133	0.0005	0.9995	86.72
49.5	6,207,464	2,065	0.0003	0.9997	86.68
50.5	6,174,897	4,456	0.0007	0.9993	86.65
51.5	5,753,256	5,107	0.0009	0.9991	86.59
52.5	5,699,296	5,710	0.0010	0.9990	86.51
53.5	5,663,699	16,611	0.0029	0.9971	86.43
54.5	5,627,458	428	0.0001	0.9999	86.17
55.5	5,568,879	863	0.0002	0.9998	86.17
56.5	5,410,444	3,727	0.0007	0.9993	86.15
57.5	3,843,139	95,265	0.0248	0.9752	86.09
58.5	3,736,576	5,179	0.0014	0.9986	83.96
59.5	3,721,850	8,734	0.0023	0.9977	83.84
60.5	3,546,062		0.0000	1.0000	83.65
61.5	2,882,600	18,846	0.0065	0.9935	83.65
62.5	2,673,590	2,394	0.0009	0.9991	83.10
63.5	2,620,601	320	0.0001	0.9999	83.03
64.5	2,595,232	15,600	0.0060	0.9940	83.02
65.5	2,564,507	207	0.0001	0.9999	82.52
66.5	2,532,685	188	0.0001	0.9999	82.51
67.5	1,715,759	408	0.0002	0.9998	82.50
68.5	1,382,324	6,541	0.0047	0.9953	82.48
69.5	1,329,452	1,215	0.0009	0.9991	82.09
70.5	1,308,947	5,352	0.0041	0.9959	82.02
71.5	1,285,537	5,681	0.0044	0.9956	81.68
72.5	1,209,070	9,883	0.0082	0.9918	81.32
73.5	687,765	2,283	0.0033	0.9967	80.66
74.5	684,932	522	0.0008	0.9992	80.39
75.5	675,764	27,870	0.0412	0.9588	80.33
76.5	659,411	7,789	0.0118	0.9882	77.02
77.5	648,823	1,000	0.0015	0.9985	76.11
78.5	647,284	123	0.0002	0.9998	75.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	463,812	200	0.0004	0.9996	75.97
80.5	461,775	50	0.0001	0.9999	75.94
81.5	459,513	1,401	0.0030	0.9970	75.93
82.5	449,828	480	0.0011	0.9989	75.70
83.5	377,336	5,349	0.0142	0.9858	75.62
84.5	360,170	304	0.0008	0.9992	74.55
85.5	355,808		0.0000	1.0000	74.49
86.5	356,891	7,373	0.0207	0.9793	74.49
87.5	320,200	8,071	0.0252	0.9748	72.95
88.5	313,689		0.0000	1.0000	71.11
89.5	312,949		0.0000	1.0000	71.11
90.5	312,048		0.0000	1.0000	71.11
91.5	271,802	11,745	0.0432	0.9568	71.11
92.5	228,864	189	0.0008	0.9992	68.04
93.5	178,729	1,500	0.0084	0.9916	67.98
94.5	135,161		0.0000	1.0000	67.41
95.5	135,161		0.0000	1.0000	67.41
96.5	131,348		0.0000	1.0000	67.41
97.5	131,348		0.0000	1.0000	67.41
98.5	126,683		0.0000	1.0000	67.41
99.5	124,415	268	0.0022	0.9978	67.41
100.5	121,405		0.0000	1.0000	67.26
101.5	118,675		0.0000	1.0000	67.26
102.5	95,363	561	0.0059	0.9941	67.26
103.5	94,803	2,830	0.0299	0.9701	66.87
104.5	84,483		0.0000	1.0000	64.87
105.5	84,483		0.0000	1.0000	64.87
106.5	84,483		0.0000	1.0000	64.87
107.5	81,635		0.0000	1.0000	64.87
108.5	77,043	486	0.0063	0.9937	64.87
109.5	75,557		0.0000	1.0000	64.46
110.5	73,759		0.0000	1.0000	64.46
111.5	73,496		0.0000	1.0000	64.46
112.5	66,292		0.0000	1.0000	64.46
113.5	65,815		0.0000	1.0000	64.46
114.5	65,815	2,723	0.0414	0.9586	64.46
115.5	61,599		0.0000	1.0000	61.80
116.5	61,307		0.0000	1.0000	61.80
117.5	59,282		0.0000	1.0000	61.80
118.5	59,282		0.0000	1.0000	61.80

UGI UTILITIES, INC. - GAS DIVISION

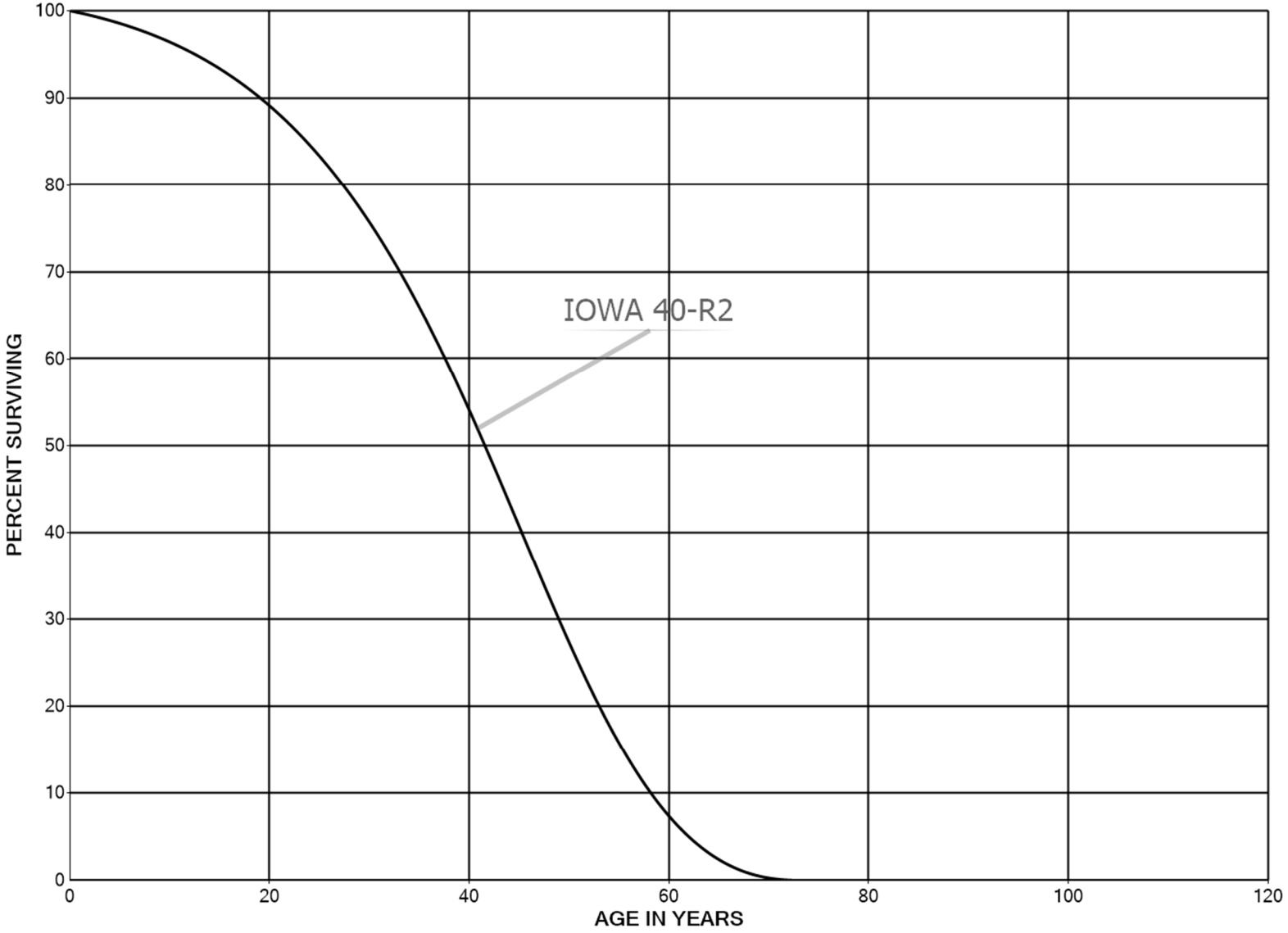
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

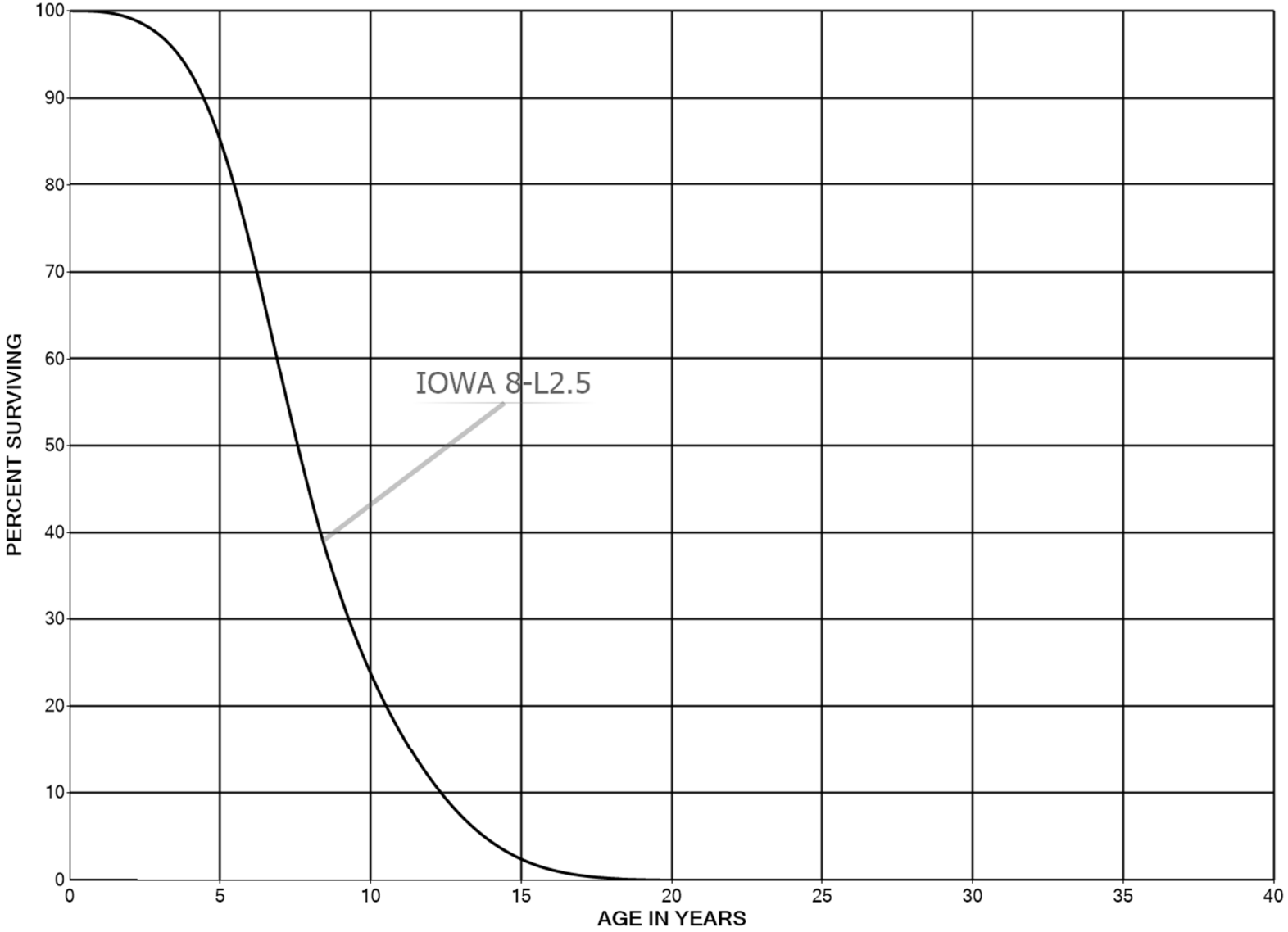
PLACEMENT BAND 1856-2022 EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,282	27,529	0.4644	0.5356	61.80
120.5	31,753		0.0000	1.0000	33.10
121.5	31,753		0.0000	1.0000	33.10
122.5	31,753		0.0000	1.0000	33.10
123.5	31,753		0.0000	1.0000	33.10
124.5	31,753		0.0000	1.0000	33.10
125.5	31,753		0.0000	1.0000	33.10
126.5	30,579		0.0000	1.0000	33.10
127.5	30,579		0.0000	1.0000	33.10
128.5	30,579		0.0000	1.0000	33.10
129.5	30,579		0.0000	1.0000	33.10
130.5	30,579	3,862	0.1263	0.8737	33.10
131.5	26,717		0.0000	1.0000	28.92
132.5	26,717		0.0000	1.0000	28.92
133.5	26,502		0.0000	1.0000	28.92
134.5	26,185		0.0000	1.0000	28.92
135.5	26,185		0.0000	1.0000	28.92
136.5	26,185		0.0000	1.0000	28.92
137.5	26,185		0.0000	1.0000	28.92
138.5	26,185	8,345	0.3187	0.6813	28.92
139.5	17,841		0.0000	1.0000	19.70
140.5	17,841		0.0000	1.0000	19.70
141.5	17,841		0.0000	1.0000	19.70
142.5	17,841		0.0000	1.0000	19.70
143.5	12,720		0.0000	1.0000	19.70
144.5	12,720		0.0000	1.0000	19.70
145.5	12,720		0.0000	1.0000	19.70
146.5	2,385		0.0000	1.0000	19.70
147.5	2,385		0.0000	1.0000	19.70
148.5	2,385		0.0000	1.0000	19.70
149.5	2,385		0.0000	1.0000	19.70
150.5	2,385		0.0000	1.0000	19.70
151.5					19.70

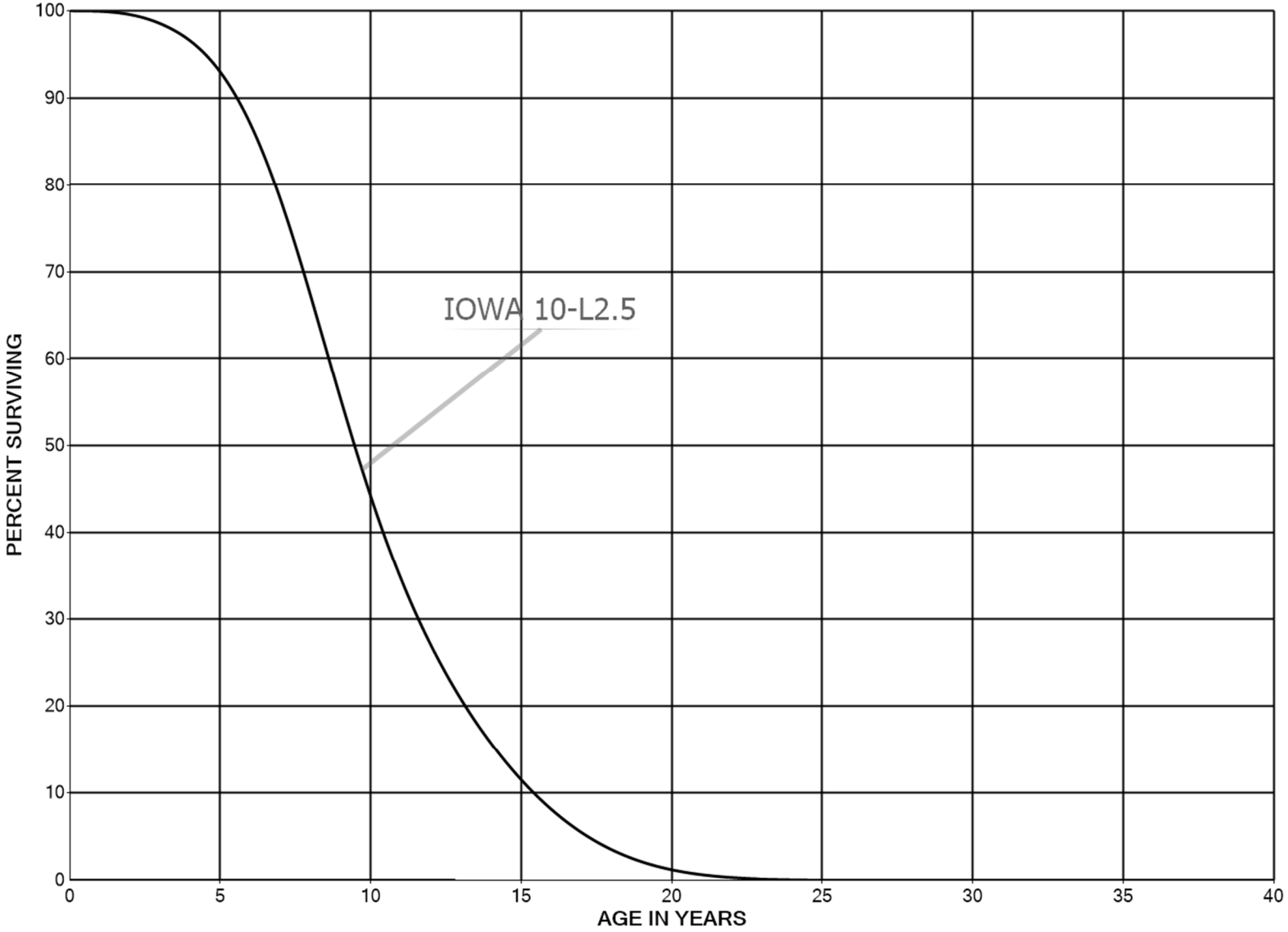
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES
SMOOTH SURVIVOR CURVE



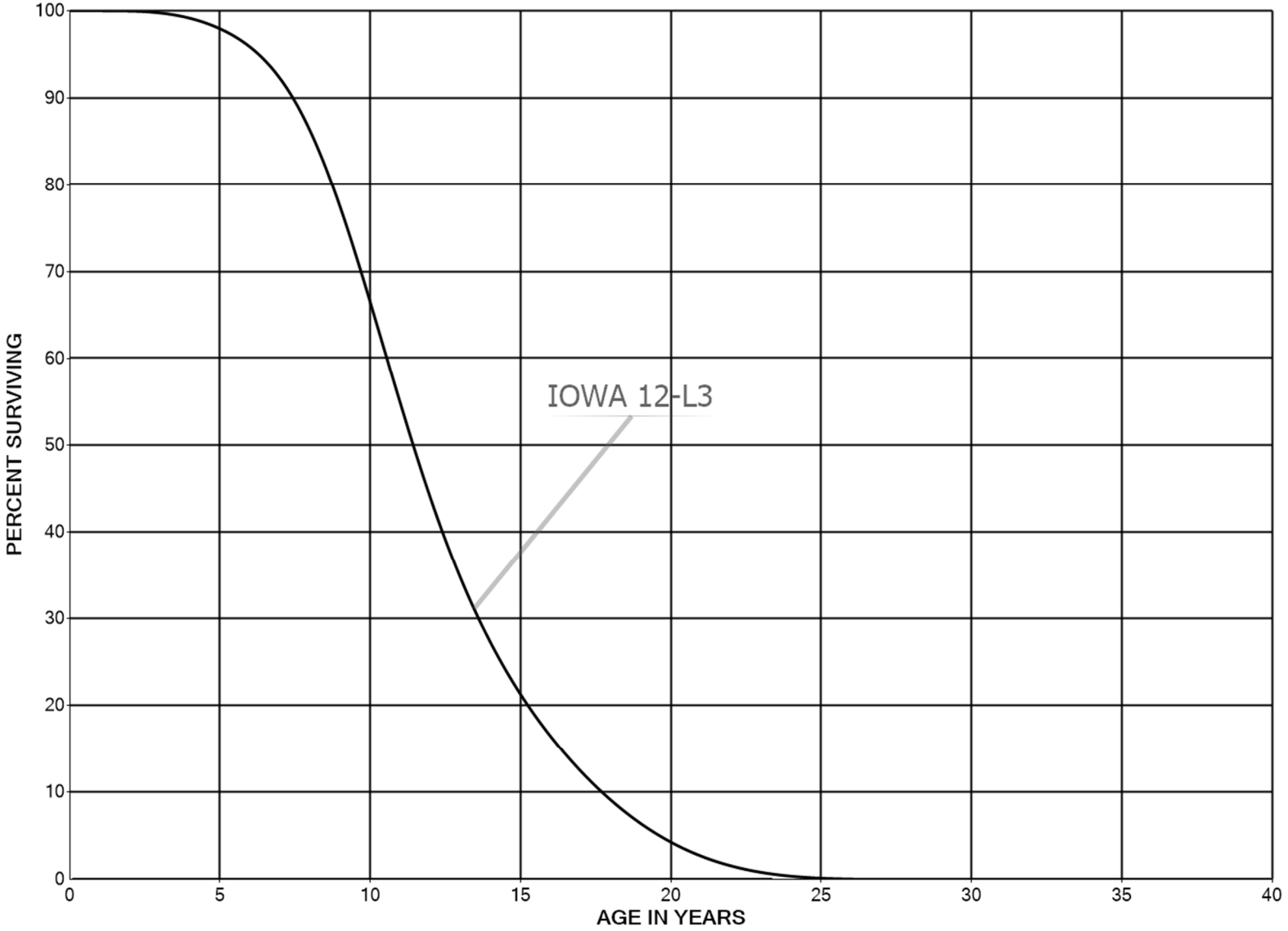
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S
SMOOTH SURVIVOR CURVE



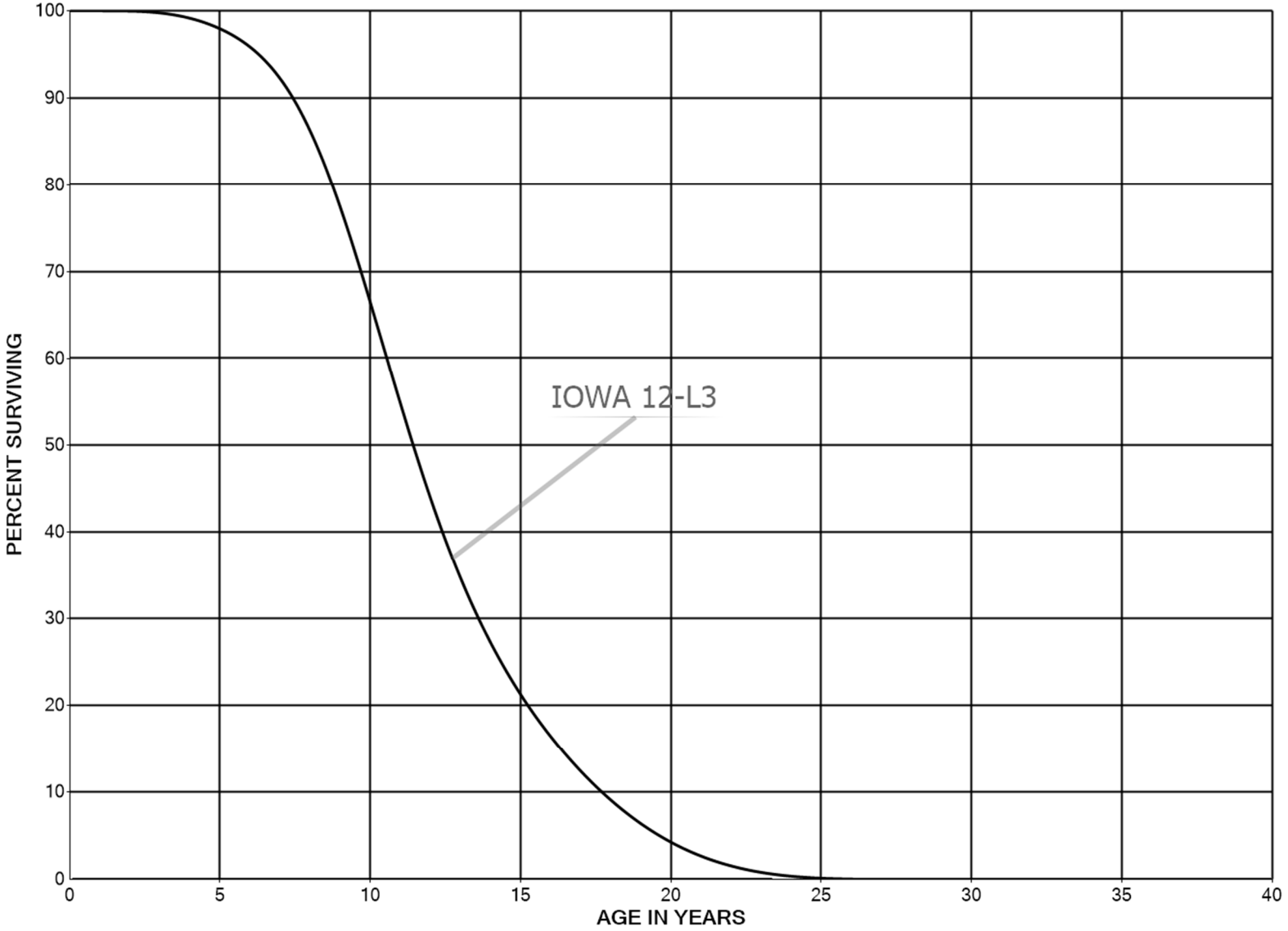
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS
SMOOTH SURVIVOR CURVE



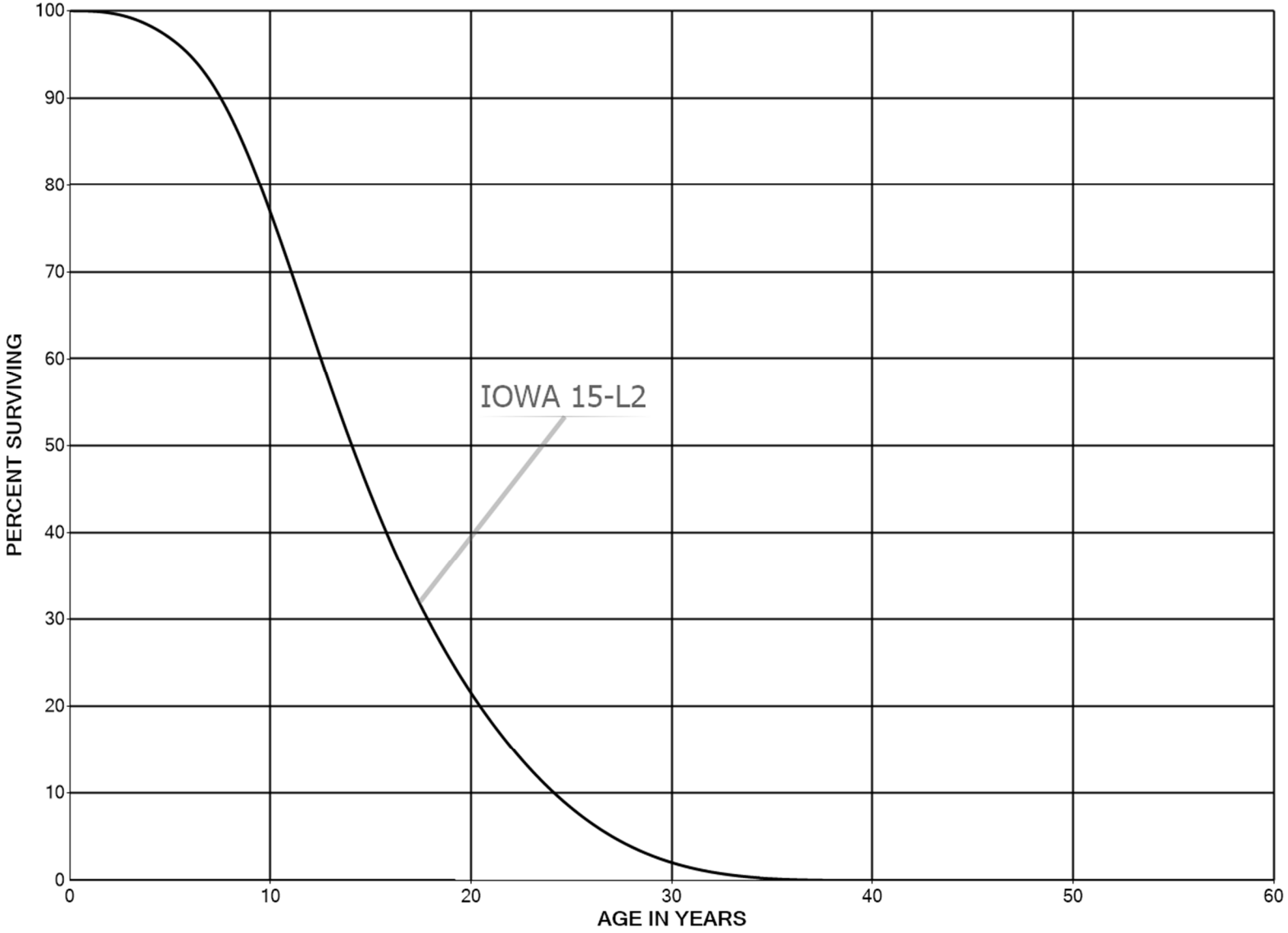
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES
SMOOTH SURVIVOR CURVE



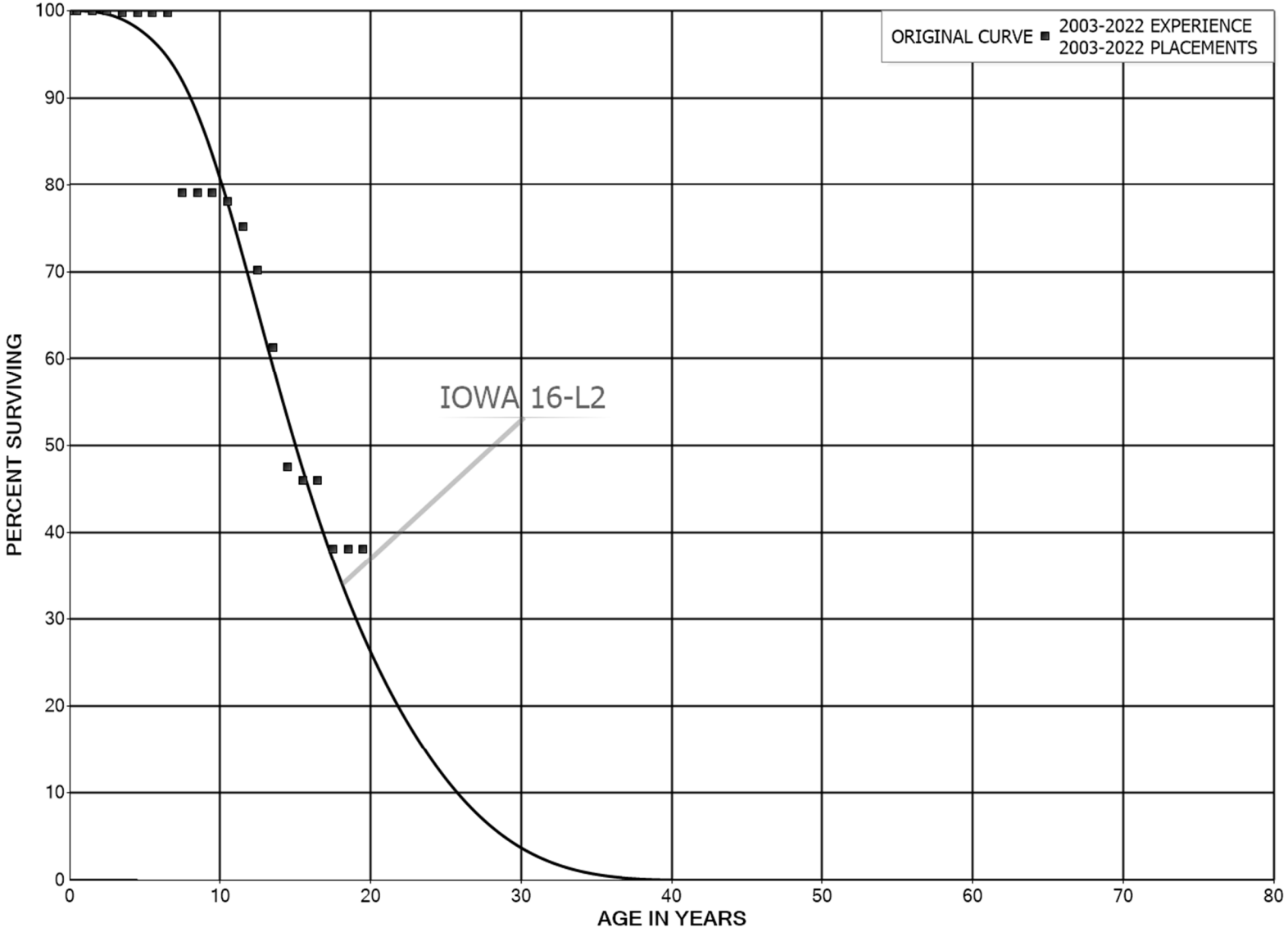
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2022 EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,846,551		0.0000	1.0000	100.00
0.5	6,692,710		0.0000	1.0000	100.00
1.5	6,132,231		0.0000	1.0000	100.00
2.5	4,159,706	11,613	0.0028	0.9972	100.00
3.5	3,800,459		0.0000	1.0000	99.72
4.5	2,164,666		0.0000	1.0000	99.72
5.5	2,164,666		0.0000	1.0000	99.72
6.5	2,164,666	447,519	0.2067	0.7933	99.72
7.5	1,717,147		0.0000	1.0000	79.10
8.5	1,717,147		0.0000	1.0000	79.10
9.5	1,701,773	22,169	0.0130	0.9870	79.10
10.5	1,679,604	63,275	0.0377	0.9623	78.07
11.5	1,616,328	106,351	0.0658	0.9342	75.13
12.5	1,497,888	189,007	0.1262	0.8738	70.19
13.5	1,127,075	253,560	0.2250	0.7750	61.33
14.5	838,440	28,508	0.0340	0.9660	47.53
15.5	758,631		0.0000	1.0000	45.92
16.5	697,175	119,512	0.1714	0.8286	45.92
17.5	482,513		0.0000	1.0000	38.05
18.5	154,097		0.0000	1.0000	38.05
19.5					38.05

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1849	1,431	1,431			0.0
1867	72	72			0.0
1876	10,334	8,858	1,476	1,476	0.0
1879	295	295		1,476	0.0
1880	112	112		1,476	0.0
1881	301	301		1,476	0.0
1882	53	53		1,476	0.0
1883	45	45		1,476	0.0
1885	2	2		1,476	0.0
1887	45	43	2	1,478	0.0
1888	4,384	4,377	7	1,485	0.0
1889	25	25		1,485	0.0
1890	163	155	8	1,493	0.0
1891	6	6		1,493	0.0
1893	198	186	12	1,505	0.0
1894	2,561	2,561		1,505	0.0
1895	57	53	4	1,509	0.0
1896	178	165	13	1,522	0.0
1897	311	306	5	1,527	0.0
1898	372	355	17	1,544	0.0
1899	1,041	950	91	1,635	0.0
1901	75,464	75,095	369	2,004	0.0
1902	2,531	2,452	79	2,083	0.0
1903	31,564	31,243	321	2,404	0.0
1904	45,377	44,419	958	3,362	0.0
1905	9,159	8,426	733	4,095	0.0
1906	11,737	10,599	1,138	5,233	0.0
1907	18,168	16,258	1,910	7,143	0.0
1908	38,483	35,120	3,363	10,506	0.0
1909	7,895	6,988	907	11,413	0.0
1910	12,967	11,458	1,509	12,922	0.0
1911	22,466	19,900	2,566	15,488	0.0
1912	16,759	14,154	2,605	18,093	0.0
1913	22,941	20,046	2,895	20,988	0.0
1914	52,354	45,257	7,097	28,085	0.0
1915	31,766	27,445	4,321	32,406	0.0
1916	19,469	16,724	2,745	35,151	0.0
1917	9,059	8,512	547	35,698	0.0
1918	16,292	14,115	2,177	37,875	0.0
1919	8,496	7,723	773	38,648	0.0
1920	12,767	11,075	1,692	40,340	0.0
1921	66,472	58,955	7,517	47,857	0.0
1922	52,118	44,477	7,641	55,498	0.0
1923	64,681	51,032	13,649	69,147	0.0
1924	271,084	195,927	75,157	144,304	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1925	83,758	57,026	26,732	171,036	0.0
1926	323,602	263,209	60,393	231,429	0.0
1927	147,790	99,350	48,440	279,869	0.0
1928	162,865	116,709	46,156	326,025	0.0
1929	208,359	144,255	64,104	390,129	0.0
1930	434,307	364,665	69,642	459,771	0.0
1931	431,115	358,640	72,475	532,246	0.0
1932	124,020	113,115	10,905	543,151	0.0
1933	152,485	149,252	3,233	546,384	0.0
1934	23,035	21,135	1,900	548,284	0.0
1935	29,289	23,872	5,417	553,701	0.0
1936	35,621	24,826	10,795	564,496	0.0
1937	42,863	36,905	5,958	570,454	0.0
1938	24,478	19,634	4,844	575,298	0.0
1939	42,612	27,045	15,567	590,865	0.0
1940	48,635	33,284	15,351	606,216	0.0
1941	105,756	77,909	27,847	634,063	0.0
1942	50,805	45,277	5,528	639,591	0.0
1943	17,915	14,371	3,544	643,135	0.0
1944	27,144	20,201	6,943	650,078	0.0
1945	28,489	26,138	2,351	652,429	0.0
1946	478,064	392,444	85,620	738,049	0.0
1947	123,815	96,411	27,404	765,453	0.0
1948	199,706	138,971	60,735	826,188	0.0
1949	551,526	461,465	90,061	916,249	0.0
1950	2,104,312	1,736,699	367,613	1,283,862	0.0
1951	606,448	456,384	150,064	1,433,926	0.0
1952	2,715,411	2,345,296	370,115	1,804,041	0.0
1953	1,310,359	983,855	326,504	2,130,545	0.1
1954	2,142,145	1,651,236	490,909	2,621,454	0.1
1955	3,094,703	2,520,334	574,369	3,195,823	0.1
1956	2,855,204	2,108,269	746,935	3,942,758	0.1
1957	5,145,997	3,983,534	1,162,463	5,105,221	0.1
1958	3,869,221	2,927,720	941,501	6,046,722	0.1
1959	3,715,789	2,676,044	1,039,745	7,086,467	0.2
1960	4,944,717	3,799,081	1,145,636	8,232,103	0.2
1961	5,048,863	3,899,092	1,149,771	9,381,874	0.2
1962	4,085,797	3,042,272	1,043,525	10,425,399	0.3
1963	5,748,496	4,190,876	1,557,620	11,983,019	0.3
1964	7,048,401	5,010,390	2,038,011	14,021,030	0.3
1965	7,342,644	5,312,262	2,030,382	16,051,412	0.4
1966	8,457,572	6,169,276	2,288,296	18,339,708	0.4
1967	8,699,807	6,313,391	2,386,416	20,726,124	0.5
1968	10,437,932	7,343,366	3,094,566	23,820,690	0.6
1969	10,941,309	7,681,338	3,259,971	27,080,661	0.7

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1970	10,181,148	7,217,662	2,963,486	30,044,147	0.7
1971	9,710,539	6,813,726	2,896,813	32,940,960	0.8
1972	10,411,448	7,064,820	3,346,628	36,287,588	0.9
1973	9,479,468	6,653,958	2,825,510	39,113,098	1.0
1974	10,259,629	7,398,447	2,861,182	41,974,280	1.0
1975	8,724,883	6,073,350	2,651,533	44,625,813	1.1
1976	8,196,379	5,704,162	2,492,217	47,118,030	1.1
1977	10,352,088	7,060,785	3,291,303	50,409,333	1.2
1978	9,662,447	6,394,565	3,267,882	53,677,215	1.3
1979	14,537,294	9,438,518	5,098,776	58,775,991	1.4
1980	25,269,113	16,470,439	8,798,674	67,574,665	1.6
1981	25,597,921	16,303,476	9,294,445	76,869,110	1.9
1982	25,634,352	17,084,780	8,549,572	85,418,682	2.1
1983	13,326,790	9,172,079	4,154,711	89,573,393	2.2
1984	17,868,276	11,940,856	5,927,420	95,500,813	2.3
1985	22,026,076	14,685,899	7,340,177	102,840,990	2.5
1986	26,576,647	17,256,633	9,320,014	112,161,004	2.7
1987	30,173,794	19,360,865	10,812,929	122,973,933	3.0
1988	40,952,971	25,403,588	15,549,383	138,523,316	3.4
1989	45,623,889	28,251,627	17,372,262	155,895,578	3.8
1990	48,227,384	29,221,342	19,006,042	174,901,620	4.2
1991	37,410,244	22,675,878	14,734,366	189,635,986	4.6
1992	43,379,793	25,887,659	17,492,134	207,128,120	5.0
1993	32,398,155	19,404,080	12,994,075	220,122,195	5.3
1994	49,628,971	28,869,014	20,759,957	240,882,152	5.9
1995	58,373,361	31,757,269	26,616,092	267,498,244	6.5
1996	60,863,141	31,709,694	29,153,447	296,651,691	7.2
1997	72,917,952	37,872,009	35,045,943	331,697,634	8.1
1998	59,094,724	30,247,580	28,847,144	360,544,778	8.8
1999	46,712,117	23,595,690	23,116,427	383,661,205	9.3
2000	60,260,660	28,638,246	31,622,414	415,283,619	10.1
2001	60,022,891	28,466,349	31,556,542	446,840,161	10.9
2002	56,728,622	26,861,545	29,867,077	476,707,238	11.6
2003	55,999,742	24,581,269	31,418,473	508,125,711	12.3
2004	74,506,353	33,362,602	41,143,751	549,269,462	13.3
2005	65,870,893	27,148,433	38,722,460	587,991,922	14.3
2006	64,238,926	28,658,755	35,580,171	623,572,093	15.1
2007	64,493,102	26,461,324	38,031,778	661,603,871	16.1
2008	67,483,436	25,593,589	41,889,847	703,493,718	17.1
2009	64,471,408	22,458,369	42,013,039	745,506,757	18.1
2010	59,493,641	20,004,155	39,489,486	784,996,243	19.1
2011	85,689,830	27,348,592	58,341,238	843,337,481	20.5
2012	103,488,465	30,463,055	73,025,410	916,362,891	22.3
2013	122,602,489	33,109,082	89,493,407	1,005,856,298	24.4
2014	156,064,014	38,993,657	117,070,357	1,122,926,655	27.3

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2015	180,553,918	41,261,846	139,292,072	1,262,218,727	30.7
2016	203,327,779	42,490,044	160,837,735	1,423,056,462	34.6
2017	202,383,859	37,828,630	164,555,229	1,587,611,691	38.6
2018	294,889,423	49,554,842	245,334,581	1,832,946,272	44.5
2019	266,725,952	43,363,705	223,362,247	2,056,308,519	50.0
2020	271,466,496	41,451,076	230,015,420	2,286,323,939	55.5
2021	345,106,137	38,519,587	306,586,550	2,592,910,489	63.0
2022	428,458,308	40,307,643	388,150,665	2,981,061,154	72.4
2023	485,502,729	38,542,118	446,960,611	3,428,021,765	83.3
2024	299,126,010	13,363,928	285,762,082	3,713,783,847	90.2
2025	408,592,888	5,775,151	402,817,737	4,116,601,584	100.0
TOTAL	5,536,274,201	1,419,672,617	4,116,601,584		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1952					0.0
1953					0.0
2017					0.0
2019	33,503,018	6,340,907	27,162,111	27,162,111	51.5
2020	1,957,793	298,000	1,659,793	28,821,904	54.7
2021	1,734,673	812,576	922,097	29,744,001	56.4
2022	4,218,639	563,102	3,655,537	33,399,538	63.4
2023	11,843,969	939,736	10,904,233	44,303,771	84.1
2024	8,694,191	445,160	8,249,031	52,552,802	99.7
2025	152,786	3,327	149,459	52,702,261	100.0
SUBTOTAL	62,105,069	9,402,808	52,702,261		
NONDEPRECIABLE	7,086,071		7,086,071		
TOTAL	69,191,140	9,402,808	59,788,332		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
2011	169,184	161,347	7,837	7,837	0.0
2012	36,121	32,072	4,049	11,886	0.0
2016	2,224,484	1,665,886	558,598	570,484	0.5
2017	77,572,379	43,765,861	33,806,518	34,377,002	28.9
2018	1,545,759	1,134,239	411,520	34,788,522	29.3
2019	60,327,083	26,437,453	33,889,630	68,678,152	57.8
2020	12,600,895	7,058,659	5,542,236	74,220,388	62.5
2021	15,472,364	6,252,806	9,219,558	83,439,946	70.3
2022	11,236,969	4,223,736	7,013,233	90,453,179	76.2
2023	11,800,068	3,662,778	8,137,290	98,590,469	83.0
2024	10,552,713	2,302,227	8,250,486	106,840,955	90.0
2025	12,551,232	638,271	11,912,961	118,753,916	100.0
TOTAL	216,089,251	97,335,335	118,753,916		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	224	224			
1917	117.50	118	118			
1918	64.30	64	64			
1927	6,471.58	6,313	6,472			
1930	1,806.23	1,744	1,801	5	2.40	2
1931	2,041.31	1,964	2,028	13	2.65	5
1932	27,123.22	26,007	26,854	270	2.88	94
1933	2,640.53	2,522	2,604	36	3.13	12
1934	538.99	513	530	9	3.38	3
1935	812.94	771	796	17	3.64	5
1936	12.64	12	12			
1938	203.24	190	196	7	4.42	2
1939	375.47	350	361	14	4.69	3
1940	962.92	895	924	39	4.96	8
1941	6,450.60	5,969	6,163	287	5.23	55
1942	592.71	546	564	29	5.51	5
1943	337.44	310	320	17	5.79	3
1944	60.01	55	57	3	6.07	
1945	422.25	384	397	26	6.37	4
1946	631.09	571	590	42	6.67	6
1947	3,351.10	3,016	3,114	237	6.99	34
1948	2,508.33	2,246	2,319	189	7.31	26
1949	4,635.54	4,129	4,263	372	7.65	49
1950	1,157.34	1,025	1,058	99	8.00	12
1951	190.65	168	173	17	8.36	2
1952	4,042.41	3,537	3,652	390	8.75	45
1953	198.20	172	178	21	9.15	2
1954	5,400.53	4,662	4,814	587	9.57	61
1955	14,353.89	12,299	12,699	1,654	10.02	165
1956	8,390.67	7,135	7,367	1,023	10.48	98
1957	78,471.52	66,174	68,328	10,143	10.97	925
1958	2,231.51	1,866	1,927	305	11.48	27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1959	3,854.85	3,193	3,297	558	12.01	46
1960	3,405.26	2,794	2,885	520	12.57	41
1961	11,197.19	9,094	9,390	1,807	13.15	137
1962	2,660.99	2,138	2,208	453	13.76	33
1963	3,222.41	2,560	2,643	579	14.38	40
1964	3,157.03	2,480	2,561	596	15.02	40
1965	5,365.41	4,164	4,300	1,066	15.67	68
1966	6,572.95	5,040	5,204	1,369	16.33	84
1967	36,334.10	27,505	28,400	7,934	17.01	466
1968	22,318.73	16,675	17,218	5,101	17.70	288
1969	3,796.90	2,799	2,890	907	18.39	49
1970	12,470.57	9,068	9,363	3,107	19.10	163
1971	18,015.96	12,917	13,338	4,678	19.81	236
1972	1,199.64	848	876	324	20.54	16
1973	11,935.28	8,307	8,577	3,358	21.28	158
1974	5,080.37	3,482	3,595	1,485	22.03	67
1975	8,346.12	5,630	5,813	2,533	22.78	111
1976	11,480.98	7,618	7,866	3,615	23.55	154
1977	7,995.15	5,216	5,386	2,609	24.33	107
1978	11,905.30	7,633	7,881	4,024	25.12	160
1979	12,918.41	8,133	8,398	4,521	25.93	174
1980	7,570.24	4,678	4,830	2,740	26.74	102
1981	4,856.13	2,944	3,040	1,816	27.56	66
1982	73,749.17	46,196	47,700	26,049	25.94	1,004
1983	10,050.64	6,151	6,351	3,699	26.94	137
1984	9,041.47	5,403	5,579	3,463	27.94	124
1985	15,250.78	8,955	9,247	6,004	28.47	211
1986	26,754.50	15,325	15,824	10,931	29.46	371
1987	14,112.19	7,932	8,190	5,922	29.99	197
1988	3,342.10	1,830	1,890	1,453	30.99	47
1989	11,301.63	6,064	6,261	5,040	31.52	160
1990	1,090.00	569	588	502	32.53	15
1991	8,000.14	4,058	4,190	3,810	33.52	114
1992	117,309.04	58,162	60,055	57,254	34.07	1,680
1993	25,030.74	12,040	12,432	12,599	35.07	359
1994	12,460.42	5,809	5,998	6,462	36.07	179
1995	6,889.97	3,110	3,211	3,679	37.07	99
1996	12,673.77	5,571	5,752	6,921	37.61	184
1997	12,902.15	5,478	5,656	7,246	38.62	188
1998	66,382.78	27,204	28,090	38,293	39.61	967
1999	16,831.93	6,645	6,861	9,971	40.62	245

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2000	2,877.07	1,100	1,136	1,741	41.17	42
2001	5,944.43	2,185	2,256	3,688	42.17	87
2002	2,355.47	830	857	1,498	43.17	35
2003	1,306.89	441	455	852	44.17	19
2004	373.65	121	125	249	45.17	6
2007	10,611.38	2,965	3,062	7,550	47.72	158
	868,159.56	554,046	571,730	296,430		11,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 1.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	4,353	4,353			
1963	2,282.71	2,283	2,283			
1964	736.08	736	736			
1965	190.55	191	191			
1966	2,343.06	2,322	2,343			
1967	2,250.24	2,205	2,250			
1968	9,977.71	9,668	9,978			
1969	2,151.32	2,061	2,151			
1970	544.69	516	545			
1971	40.03	37	40			
1972	1,214.19	1,125	1,214			
1974	700.59	635	701			
1975	4,750.87	4,258	4,751			
1978	193.66	168	194			
1979	2,207.46	1,886	2,207			
1980	2,203.60	1,858	2,204			
1984	5,281.99	4,647	5,282			
1985	369.17	321	369			
1986	9,821.44	8,457	9,821			
1987	241.46	205	241			
1988	1,014.54	852	1,015			
1989	31,015.80	25,811	31,016			
1990	44,844.88	36,773	44,845			
1995	601.90	457	602			
1997	1,215.58	890	1,216			
1999	1,575.63	1,106	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,086	1,760			
2019	11,416.29	2,945	5,861	5,555	18.69	297
2020	138.01	31	62	76	18.77	4
	162,216.47	134,661	156,585	5,631		301

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 0.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1901	71,113.66	67,397	71,114			
1903	24,056.23	22,632	24,056			
1904	33,197.34	31,117	33,197			
1905	1,964.62	1,835	1,965			
1907	2,420.69	2,246	2,421			
1908	8,730.25	8,075	8,730			
1911	749.15	686	749			
1914	1,738.46	1,578	1,738			
1916	63.32	57	63			
1923	35.55	31	36			
1926	1,356.81	1,181	1,357			
1927	46,464.38	40,294	46,464			
1928	2,171.63	1,876	2,172			
1929	180.25	155	180			
1930	27,529.19	23,587	27,529			
1931	2,522.76	2,152	2,523			
1932	296.56	252	297			
1933	122,819.26	103,889	122,819			
1934	4,897.35	4,124	4,897			
1935	10,855.44	9,098	10,855			
1936	1,410.95	1,177	1,411			
1937	16,622.35	13,797	16,622			
1938	2,388.88	1,973	2,389			
1939	2,797.65	2,298	2,798			
1940	797.65	652	798			
1941	11,364.66	9,231	11,365			
1942	11,633.51	9,394	11,634			
1943	1,215.69	976	1,216			
1944	5,838.88	4,657	5,839			
1945	48.34	38	48	1	15.57	
1946	1,498.10	1,179	1,481	18	15.97	1
1947	4,905.03	3,833	4,813	92	16.39	6
1948	24,941.60	19,351	24,301	641	16.81	38
1949	98,837.20	76,105	95,571	3,266	17.25	189
1950	28,199.11	21,548	27,059	1,140	17.69	64
1951	2,735.68	2,074	2,604	131	18.15	7
1952	202,177.37	151,983	190,856	11,321	18.62	608
1953	22,207.66	16,549	20,782	1,426	19.11	75
1954	200,020.82	147,749	185,540	14,481	19.60	739
1955	797,823.90	584,007	733,381	64,443	20.10	3,206
1956	81,749.31	59,274	74,435	7,315	20.62	355

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1957	1,473,781.22	1,058,175	1,328,830	144,951	21.15	6,853
1958	311,182.44	221,188	277,762	33,420	21.69	1,541
1959	299,804.72	210,904	264,848	34,957	22.24	1,572
1960	613,382.05	426,914	536,108	77,274	22.80	3,389
1961	674,919.59	464,615	583,452	91,468	23.37	3,914
1962	47,891.52	32,598	40,936	6,956	23.95	290
1963	190,718.09	128,315	161,135	29,583	24.54	1,206
1964	122,060.87	81,146	101,901	20,160	25.14	802
1965	290,969.66	191,071	239,942	51,027	25.75	1,982
1966	701,420.51	454,801	571,128	130,293	26.37	4,941
1967	742,304.44	475,075	596,587	145,717	27.00	5,397
1968	215,827.53	136,289	171,148	44,679	27.64	1,616
1969	370,389.64	230,679	289,681	80,709	28.29	2,853
1970	640,788.57	393,444	494,077	146,711	28.95	5,068
1971	875,035.93	529,572	665,023	210,013	29.61	7,093
1972	453,960.20	270,683	339,917	114,043	30.28	3,766
1973	966,619.22	567,599	712,777	253,843	30.96	8,199
1974	372,161.96	215,110	270,130	102,032	31.65	3,224
1975	485,847.07	276,287	346,954	138,893	32.35	4,293
1976	297,092.08	166,173	208,676	88,416	33.05	2,675
1977	137,471.87	75,592	94,927	42,545	33.76	1,260
1978	134,299.99	72,558	91,117	43,183	34.48	1,252
1979	287,058.05	152,293	191,246	95,812	35.21	2,721
1980	501,981.46	261,432	328,300	173,682	35.94	4,833
1981	243,613.68	124,470	156,306	87,307	36.68	2,380
1982	283,711.51	161,659	203,007	80,704	32.84	2,457
1983	319,398.12	179,182	225,012	94,386	33.26	2,838
1984	524,887.81	287,534	361,078	163,810	34.26	4,781
1985	749,802.45	403,844	507,137	242,665	34.69	6,995
1986	455,843.70	241,278	302,991	152,853	35.13	4,351
1987	565,064.08	291,517	366,080	198,984	36.13	5,507
1988	414,536.27	209,838	263,509	151,027	36.58	4,129
1989	491,903.15	244,181	306,636	185,267	37.03	5,003
1990	207,476.32	100,170	125,791	81,685	38.03	2,148
1991	360,151.18	170,207	213,742	146,409	38.50	3,803
1992	2,298,208.76	1,062,462	1,334,213	963,996	38.96	24,743
1993	1,177,930.89	528,302	663,428	514,502	39.96	12,875
1994	1,136,543.85	497,579	624,847	511,697	40.45	12,650
1995	971,986.45	415,038	521,194	450,792	40.93	11,014
1996	571,723.50	236,122	296,516	275,207	41.93	6,563
1997	818,847.73	329,013	413,166	405,681	42.43	9,561

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1998	2,005,123.76	783,001	983,273	1,021,851	42.92	23,808
1999	1,775,496.88	668,119	839,007	936,490	43.92	21,323
2000	1,018,766.50	371,442	466,448	552,319	44.43	12,431
2001	2,255,155.44	795,619	999,118	1,256,037	44.94	27,949
2002	827,071.64	279,881	351,468	475,604	45.94	10,353
2003	1,841,712.23	600,767	754,428	1,087,284	46.47	23,398
2004	339,445.60	106,552	133,805	205,640	46.99	4,376
2005	46,687.55	14,072	17,671	29,016	47.52	611
2006	317,437.09	90,977	114,247	203,190	48.53	4,187
2007	479,147.65	131,191	164,746	314,401	49.07	6,407
2008	171,988.56	44,855	56,328	115,661	49.61	2,331
2009	12,014.64	2,974	3,735	8,280	50.17	165
2010	222,615.19	52,092	65,416	157,199	50.73	3,099
2011	140,623.77	30,797	38,674	101,950	51.72	1,971
2012	28,451.16	5,838	7,331	21,120	52.29	404
2013	2,361,672.12	451,552	567,048	1,794,624	52.86	33,951
2014	9,397.12	1,664	2,090	7,308	53.44	137
	38,533,782.27	18,456,409	23,134,193	15,399,589		384,727

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	62	63			
1939	130.20	127	130			
1940	199.99	194	200			
1941	188.95	182	189			
1943	115.52	110	116			
1944	207.70	197	208			
1945	83.77	79	84			
1946	174.42	164	174			
1947	163.63	153	164			
1948	277.29	257	277			
1949	89.09	82	89			
1951	7.97	7	8			
1953	18.79	17	19			
1954	5,944.35	5,358	5,944			
1955	8,508.82	7,630	8,509			
1956	7,542.08	6,729	7,542			
1957	39,702.37	35,238	39,702			
1958	13,574.54	11,982	13,575			
1959	6,469.06	5,680	6,469			
1960	9,801.88	8,556	9,802			
1961	24,067.26	20,889	24,067			
1962	5,498.45	4,743	5,498			
1963	12,455.03	10,678	12,407	48	6.99	7
1964	5,203.12	4,433	5,151	52	7.25	7
1965	19,172.75	16,226	18,854	319	7.53	42
1966	16,408.17	13,790	16,023	385	7.82	49
1967	43,116.46	35,972	41,797	1,319	8.12	162
1968	18,626.28	15,422	17,919	707	8.43	84
1969	18,055.59	14,828	17,229	826	8.76	94
1970	32,278.33	26,284	30,540	1,738	9.10	191
1971	15,250.12	12,309	14,302	948	9.45	100
1972	26,308.31	21,036	24,443	1,866	9.82	190
1973	26,694.33	21,132	24,554	2,140	10.21	210
1974	12,036.90	9,428	10,955	1,082	10.62	102
1975	18,632.52	14,434	16,771	1,861	11.04	169
1976	30,467.80	23,329	27,107	3,361	11.48	293
1977	138,678.97	104,887	121,872	16,806	11.94	1,408
1978	14,832.80	11,073	12,866	1,967	12.42	158
1979	22,161.07	16,322	18,965	3,196	12.91	248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1980	41,008.38	29,777	34,599	6,409	13.42	478
1981	13,577.55	9,712	11,285	2,293	13.95	164
1982	82,437.31	63,477	73,757	8,681	12.99	668
1983	156,845.27	118,653	137,868	18,978	13.68	1,387
1984	24,048.18	17,964	20,873	3,175	14.06	226
1985	50,677.87	37,355	43,404	7,274	14.45	503
1986	86,879.75	62,797	72,966	13,913	15.15	918
1987	86,985.91	61,951	71,983	15,003	15.56	964
1988	52,185.49	36,399	42,293	9,892	16.26	608
1989	411,643.09	282,469	328,212	83,431	16.69	4,999
1990	41,658.60	27,953	32,480	9,179	17.41	527
1991	297,917.74	196,328	228,121	69,796	17.85	3,910
1992	147,610.27	95,445	110,901	36,709	18.31	2,005
1993	264,883.76	167,009	194,055	70,829	19.05	3,718
1994	163,266.69	100,801	117,125	46,142	19.52	2,364
1995	349,935.44	210,241	244,288	105,648	20.26	5,215
1996	117,235.62	68,817	79,961	37,274	20.75	1,796
1997	215,121.50	122,619	142,476	72,645	21.50	3,379
1998	739,635.18	410,867	477,403	262,232	22.00	11,920
1999	555,284.44	298,743	347,122	208,163	22.76	9,146
2000	30,572.58	15,983	18,571	12,001	23.28	516
2001	311,654.86	158,071	183,669	127,986	23.81	5,375
2002	420,021.01	205,306	238,553	181,468	24.58	7,383
2003	302,736.01	143,043	166,207	136,529	25.12	5,435
2004	113,854.85	51,645	60,008	53,846	25.90	2,079
2005	92,462.88	40,369	46,906	45,556	26.45	1,722
2006	61,754.44	25,770	29,943	31,811	27.23	1,168
2007	43,243.40	17,280	20,078	23,165	27.80	833
2008	249,781.89	95,292	110,724	139,058	28.37	4,902
2012	19,034.42	5,756	6,688	12,346	31.14	396
2013	11,199.27	3,164	3,676	7,523	31.75	237
2021	1,310.54	144	167	1,143	36.48	31
2023	23,129.77	1,457	1,693	21,437	37.18	577
	6,172,846.41	3,662,720	4,252,690	1,920,156		89,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 1.44

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	698	706			
1983	5,572.11	5,376	5,572			
1984	1,354.71	1,293	1,355			
1985	2,338.50	2,207	2,339			
1986	8,363.40	7,796	8,363			
1987	1,865.01	1,723	1,865			
1988	8,236.27	7,505	8,236			
1989	56,812.32	51,222	56,812			
1990	6,202.17	5,526	6,202			
1991	81,477.96	71,684	81,478			
1992	19,398.63	16,830	19,399			
1993	11,826.34	10,147	11,826			
1994	4,988.84	4,212	4,989			
1995	24,237.82	20,180	24,238			
1996	53,971.10	44,262	53,971			
1997	2,814.71	2,270	2,815			
1998	270.53	215	269	1	7.10	
2000	83,012.05	63,504	79,520	3,492	7.83	446
2001	21,876.59	16,401	20,537	1,339	8.18	164
2004	19,336.59	13,470	16,867	2,469	9.36	264
2009	239,511.48	143,060	179,141	60,370	11.12	5,429
2010	493,162.42	282,829	354,161	139,001	11.53	12,056
2011	679,759.29	374,547	469,011	210,748	11.82	17,830
2012	572,350.00	300,598	376,411	195,939	12.21	16,047
2013	629,591.21	314,796	394,190	235,401	12.50	18,832
2014	214,236.53	101,505	127,105	87,131	12.77	6,823
2015	223,230.20	99,382	124,447	98,783	13.08	7,552
2022	19,067.98	3,890	4,871	14,197	13.65	1,040
	3,505,204.40	1,986,761	2,456,332	1,048,872		86,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 2.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	802	802			
1959	54.05	54	54			
1960	1,630.62	1,631	1,631			
1963	268.78	264	269			
1965	542.39	524	542			
1966	237.71	228	238			
1967	1,610.42	1,531	1,610			
1968	1,046.31	987	1,046			
1969	8,185.23	7,661	8,185			
1970	1,294.81	1,203	1,295			
1971	2,302.48	2,125	2,302			
1972	4,402.26	4,035	4,402			
1973	6,378.34	5,806	6,378			
1974	2,116.13	1,913	2,116			
1975	772.96	694	773			
1976	728.51	649	729			
1977	666.84	590	667			
1978	2,372.22	2,083	2,366	7	4.27	2
1979	395.78	345	392	4	4.52	1
1980	1,489.70	1,287	1,462	28	4.77	6
1981	1,156.83	991	1,125	31	5.03	6
1982	1,410.00	1,264	1,410			
1983	4,310.08	3,847	4,310			
1984	3,348.16	2,960	3,348			
1985	3,634.15	3,179	3,615	20	5.80	3
1986	5,292.73	4,578	5,205	87	6.16	14
1987	1,466.52	1,259	1,431	35	6.34	6
1988	1,617.48	1,371	1,559	59	6.75	9
1989	7,215.84	6,058	6,888	328	6.98	47
1990	11,462.74	9,482	10,781	682	7.42	92
1991	14,888.28	12,122	13,783	1,105	7.87	140
1992	14,350.24	11,489	13,063	1,287	8.34	154
1993	10,561.54	8,342	9,485	1,077	8.65	125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	7,675	8,727	1,179	9.15	129
1995	3,879.74	2,946	3,350	530	9.66	55
1996	7,818.56	5,812	6,608	1,210	10.18	119
	140,637.24	118,809	132,969	7,668		908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	0.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	11,963	11,963			
1992	2,199.99	2,200	2,200			
1993	1,383.30	1,380	1,383			
1996	24,385.78	23,596	24,386			
1997	494.25	475	494			
2015	100,388.74	53,447	58,081	42,308	9.22	4,589
	210,010.97	162,257	167,703	42,308		4,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 2.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	293	298			
1905	222.17	218	222			
1930	410.41	368	410			
1931	548.08	489	548			
1932	10,677.87	9,483	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	108	124			
1936	533.10	465	533			
1937	100.54	87	100	1	9.88	
1938	223.29	193	221	2	10.20	
1939	178.56	153	175	3	10.53	
1940	285.78	244	280	6	10.87	1
1941	249.96	213	244	6	11.22	1
1942	57.82	49	56	2	11.59	
1943	19.44	16	18	1	11.96	
1945	36.92	31	36	1	12.74	
1946	59.80	49	56	4	13.14	
1947	160.11	131	150	10	13.56	1
1948	235.63	192	220	16	14.00	1
1949	51.03	41	47	4	14.44	
1950	2,077.70	1,665	1,908	170	14.90	11
1951	1,726.56	1,373	1,573	153	15.37	10
1952	360.18	284	325	35	15.85	2
1953	287.05	224	257	30	16.35	2
1954	1,145.40	888	1,017	128	16.85	8
1955	877.98	675	773	105	17.37	6
1956	3,133.21	2,385	2,733	401	17.91	22
1957	1,794.30	1,353	1,550	244	18.45	13
1958	5,277.55	3,940	4,514	763	19.01	40
1959	1,136.57	840	962	174	19.58	9
1960	1,431.64	1,047	1,200	232	20.16	12
1961	1,139.60	824	944	196	20.75	9
1962	1,739.80	1,244	1,425	314	21.36	15
1963	534.64	378	433	102	21.98	5
1964	1,024.78	716	820	204	22.60	9
1965	2,424.42	1,673	1,917	508	23.24	22
1966	1,904.74	1,298	1,487	418	23.89	17
1967	14,200.26	9,552	10,944	3,256	24.55	133
1968	36,083.66	23,950	27,441	8,643	25.22	343
1969	18,362.30	12,024	13,776	4,586	25.89	177

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1970	11,282.03	7,284	8,346	2,936	26.58	110
1971	6,080.40	3,869	4,433	1,648	27.28	60
1972	15,534.05	9,739	11,158	4,376	27.98	156
1973	18,498.57	11,420	13,084	5,414	28.70	189
1974	38,364.70	23,315	26,713	11,652	29.42	396
1975	49,272.90	29,465	33,759	15,513	30.15	515
1976	37,863.68	22,269	25,515	12,349	30.89	400
1977	13,898.67	8,035	9,206	4,693	31.64	148
1978	19,181.60	10,898	12,486	6,695	32.39	207
1979	24,833.70	13,857	15,877	8,957	33.15	270
1980	27,735.34	15,191	17,405	10,330	33.92	305
1981	38,526.40	20,701	23,718	14,808	34.70	427
1982	41,644.61	24,096	27,608	14,037	31.68	443
1983	29,660.39	16,892	19,354	10,306	32.13	321
1984	47,020.30	26,148	29,959	17,061	33.13	515
1985	51,245.11	28,021	32,105	19,140	33.57	570
1986	70,214.20	37,438	42,894	27,320	34.58	790
1987	74,675.20	39,100	44,799	29,876	35.03	853
1988	61,590.79	31,411	35,989	25,602	36.03	711
1989	64,488.00	32,244	36,943	27,545	36.50	755
1990	63,293.80	30,786	35,273	28,021	37.49	747
1991	76,971.45	36,646	41,987	34,984	37.96	922
1992	69,790.71	32,264	36,966	32,824	38.96	843
1993	74,877.76	33,830	38,761	36,117	39.44	916
1994	94,389.03	41,626	47,693	46,696	39.93	1,169
1995	63,758.76	27,225	31,193	32,566	40.93	796
1996	64,141.55	26,683	30,572	33,570	41.42	810
1997	72,745.02	29,229	33,489	39,256	42.43	925
1998	147,067.21	57,430	65,800	81,267	42.92	1,893
1999	227,532.44	85,620	98,099	129,434	43.92	2,947
2000	113,292.57	41,306	47,326	65,966	44.43	1,485
2001	143,018.46	50,114	57,418	85,600	45.43	1,884
2002	79,103.65	26,769	30,671	48,433	45.94	1,054
2003	48,457.78	15,700	17,988	30,470	46.94	649
2004	457,077.76	141,511	162,136	294,942	47.94	6,152
2005	156,879.83	46,625	53,420	103,459	48.47	2,134
2006	18,899.98	5,345	6,124	12,776	49.46	258
2007	23,188.64	6,263	7,176	16,013	49.99	320
2008	111,323.88	28,443	32,588	78,735	50.99	1,544
2009	31,652.25	7,679	8,798	22,854	51.52	444
2010	18,984.06	4,325	4,955	14,029	52.53	267

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2011	16,496.41	3,540	4,056	12,440	53.07	234
2012	11,716.78	2,341	2,682	9,035	54.07	167
2013	7,230.17	1,346	1,542	5,688	54.62	104
2014	96,772.18	16,587	19,005	77,768	55.61	1,398
2015	3,854.69	603	691	3,164	56.62	56
2016	108,433.77	15,452	17,704	90,730	57.17	1,587
2017	1,733.31	221	253	1,480	58.17	25
2018	88,813.28	10,054	11,519	77,294	58.73	1,316
2019	734.26	72	82	652	59.72	11
	3,345,070.16	1,316,266	1,507,832	1,837,238		42,067

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	1,431.44	1,431	1,431			
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	770.06	770	770			
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	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,551	9,551			
1926	1,437.54	1,430	1,438			
1927	12,577.28	12,436	12,577			
1928	169.18	166	169			
1929	1,786.94	1,742	1,787			
1930	5,907.90	5,718	5,908			
1931	886.67	852	887			
1932	690.68	659	691			
1933	4,845.58	4,591	4,846			
1934	599.15	564	599			
1937	206.12	190	206			
1939	941.28	854	941			
1941	1,497.83	1,338	1,498			
1942	1,321.59	1,172	1,322			
1943	3,799.03	3,344	3,799			
1944	480.46	420	480			
1945	7,388.06	6,404	7,372	16	6.66	2
1946	24,241.93	20,848	23,999	243	7.00	35
1947	1,212.46	1,034	1,190	22	7.34	3
1948	11,813.70	9,999	11,510	303	7.68	39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1949	155,416.10	130,487	150,211	5,205	8.02	649
1950	314,103.69	261,586	301,127	12,977	8.36	1,552
1951	117,565.93	97,109	111,788	5,778	8.70	664
1952	14,011.46	11,475	13,210	802	9.05	89
1953	64,035.02	51,996	59,856	4,179	9.40	445
1954	82,747.60	66,612	76,681	6,067	9.75	622
1955	21,708.32	17,323	19,941	1,767	10.10	175
1956	33,265.27	26,313	30,290	2,975	10.45	285
1957	16,795.88	13,165	15,155	1,641	10.81	152
1958	16,398.95	12,735	14,660	1,739	11.17	156
1959	32,555.72	25,048	28,834	3,722	11.53	323
1960	28,812.28	21,961	25,281	3,532	11.89	297
1961	30,404.90	22,950	26,419	3,986	12.26	325
1962	27,753.65	20,743	23,878	3,875	12.63	307
1963	14,913.85	11,036	12,704	2,210	13.00	170
1964	4,880.13	3,574	4,114	766	13.38	57
1965	18,536.25	13,435	15,466	3,070	13.76	223
1966	5,038.93	3,614	4,160	879	14.14	62
1967	4,718.58	3,348	3,854	865	14.52	60
1968	4,278.86	3,003	3,457	822	14.91	55
1969	8,771.59	6,086	7,006	1,766	15.31	115
1970	5,741.53	3,939	4,534	1,207	15.70	77
1971	25,767.69	17,465	20,105	5,663	16.11	352
1973	11,871.49	7,854	9,041	2,830	16.92	167
1974	25,525.37	16,673	19,193	6,332	17.34	365
1975	87,663.74	56,543	65,090	22,574	17.75	1,272
1976	4,598.73	2,927	3,369	1,229	18.18	68
1977	8,040.17	5,048	5,811	2,229	18.61	120
1978	13,389.00	8,290	9,543	3,846	19.04	202
1979	6,024.51	3,677	4,233	1,792	19.48	92
1980	2,625.97	1,579	1,818	808	19.93	41
1981	3,896.41	2,308	2,657	1,240	20.38	61
1982	4,195.18	2,956	3,403	792	18.23	43
1984	107,312.77	73,928	85,103	22,210	18.74	1,185
1985	3,250.91	2,212	2,546	705	19.02	37
1987	11,800.00	7,814	8,995	2,805	19.64	143
1989	18,115.32	11,572	13,321	4,794	20.64	232
1990	3,722.71	2,352	2,708	1,015	20.68	49
1993	4,421.64	2,644	3,044	1,378	21.85	63
1995	3,605.96	2,068	2,381	1,225	22.69	54
1996	28,053.64	15,805	18,194	9,860	22.86	431

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1998	37,254.30	19,976	22,996	14,259	23.78	600
1999	24,770.91	12,997	14,962	9,809	24.01	409
2000	23,959.75	12,219	14,066	9,894	24.50	404
2001	34,304.98	17,063	19,642	14,663	24.76	592
2002	6,262.15	3,017	3,473	2,789	25.28	110
2003	8,507.00	3,981	4,583	3,924	25.58	153
2004	14,150.50	6,419	7,389	6,761	25.90	261
2005	14,063.28	6,140	7,068	6,995	26.45	264
2006	17,523.06	7,381	8,497	9,026	26.80	337
2007	55,195.64	22,365	25,746	29,450	27.16	1,084
2008	20,558.92	7,987	9,194	11,365	27.55	413
2011	27,987.49	9,376	10,793	17,194	28.79	597
2013	103,921.61	30,917	35,590	68,331	29.52	2,315
2014	188,343.09	52,209	60,101	128,242	29.99	4,276
2019	56,478.77	9,545	10,988	45,491	31.96	1,423
2020	20,252.13	2,941	3,386	16,867	32.38	521
2021	8,253.67	995	1,145	7,108	32.81	217
2022	36,972.61	3,535	4,069	32,903	33.13	993
2023	176,424.38	12,261	14,114	162,310	33.47	4,849
	2,460,550.99	1,493,564	1,699,429	761,122		31,734
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1894	2,560.25	2,560	2,560			
1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,663	2,693			
1930	189.29	183	189			
1933	847.72	803	848			
1936	544.45	505	544			
1938	32.84	30	33			
1952	9,309.40	7,624	8,989	321	9.05	35
1956	5,775.22	4,568	5,386	390	10.45	37
1957	65,555.21	51,382	60,579	4,976	10.81	460
1958	3,928.05	3,051	3,597	331	11.17	30
1959	1,740.26	1,339	1,579	162	11.53	14
1960	10,837.04	8,260	9,739	1,099	11.89	92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	11,571	13,642	1,688	12.26	138
1962	44,412.35	33,194	39,136	5,277	12.63	418
1963	61,579.91	45,569	53,726	7,854	13.00	604
1964	33,613.04	24,618	29,025	4,588	13.38	343
1965	24,530.54	17,780	20,963	3,568	13.76	259
1966	16,505.84	11,838	13,957	2,549	14.14	180
1967	43,814.66	31,091	36,656	7,158	14.52	493
1968	27,948.53	19,614	23,125	4,824	14.91	324
1969	33,413.01	23,182	27,332	6,081	15.31	397
1970	109,477.63	75,102	88,545	20,933	15.70	1,333
1971	28,682.10	19,441	22,921	5,761	16.11	358
1972	14,929.02	9,999	11,789	3,140	16.51	190
1973	43,388.65	28,706	33,844	9,544	16.92	564
1974	6,679.10	4,363	5,144	1,535	17.34	89
1975	2,388.78	1,541	1,817	572	17.75	32
1976	325.75	207	244	82	18.18	5
1977	310.42	195	230	81	18.61	4
1978	5,350.19	3,313	3,906	1,444	19.04	76
1980	6,278.95	3,776	4,452	1,827	19.93	92
1981	51,214.65	30,340	35,771	15,444	20.38	758
1982	55,560.11	39,153	46,161	9,399	18.23	516
1983	28,861.79	20,117	23,718	5,144	18.48	278
1984	5,806.34	4,000	4,716	1,090	18.74	58
1985	10,388.00	7,068	8,333	2,055	19.02	108
1986	10,162.46	6,824	8,045	2,117	19.32	110
1987	22,171.50	14,682	17,310	4,861	19.64	248
1988	9,500.30	6,164	7,267	2,233	20.30	110
1989	21,764.75	13,903	16,392	5,373	20.64	260
1990	17,697.49	11,183	13,185	4,513	20.68	218
1991	2,527.62	1,570	1,851	677	21.06	32
1992	778.74	475	560	219	21.45	10
1993	14,187.04	8,484	10,003	4,184	21.85	191
1994	30,706.90	17,991	21,211	9,496	22.26	427
1995	14,521.42	8,327	9,818	4,704	22.69	207
1996	64,620.77	36,407	42,924	21,697	22.86	949
1997	90,222.73	49,623	58,505	31,717	23.32	1,360
1998	90,466.61	48,508	57,191	33,276	23.78	1,399
1999	26,987.42	14,160	16,695	10,293	24.01	429
2000	22,242.63	11,344	13,375	8,868	24.50	362
2001	27,792.71	13,824	16,298	11,494	24.76	464
2002	74,704.50	35,993	42,436	32,269	25.28	1,276

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2003	35,723.93	16,719	19,712	16,012	25.58	626
2004	12,600.58	5,716	6,739	5,861	25.90	226
2005	1,094.30	478	564	531	26.45	20
2006	2,275.29	958	1,129	1,146	26.80	43
2007	50,329.62	20,394	24,044	26,285	27.16	968
2008	4,380.00	1,702	2,007	2,373	27.55	86
2009	6,511.91	2,417	2,850	3,662	27.95	131
2010	2,023.74	715	843	1,181	28.36	42
2014	1,151,949.73	319,320	376,477	775,472	29.99	25,858
2017	18,705.63	4,007	4,724	13,981	31.18	448
2019	630,236.94	106,510	125,575	504,662	31.96	15,790
2020	35,373.19	5,136	6,055	29,318	32.38	905
2023	6,264.54	435	513	5,752	33.47	172
	3,277,952.69	1,337,339	1,574,809	1,703,144		61,652
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1938	1,283.01	1,172	1,283			
1946	10.10	9	10			
1948	365.72	310	350	16	7.68	2
1949	5,870.76	4,929	5,562	309	8.02	39
1950	1,268.05	1,056	1,192	77	8.36	9
1951	20,798.35	17,179	19,384	1,414	8.70	163
1953	7.17	6	7			
1954	1,618.89	1,303	1,470	149	9.75	15
1955	0.54			1	10.10	
1956	695.85	550	621	75	10.45	7
1957	112.63	88	99	13	10.81	1
1958	1,705.16	1,324	1,494	211	11.17	19
1960	2,079.23	1,585	1,788	291	11.89	24
1961	2,490.66	1,880	2,121	369	12.26	30
1962	2,682.12	2,005	2,262	420	12.63	33
1963	1,999.27	1,479	1,669	330	13.00	25
1964	1,449.75	1,062	1,198	251	13.38	19
1965	235.77	171	193	43	13.76	3
1966	843.91	605	683	161	14.14	11
1967	2,783.97	1,976	2,230	554	14.52	38
1968	5,954.51	4,179	4,715	1,239	14.91	83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1969	7,995.59	5,547	6,259	1,737	15.31	113
1970	1,180.73	810	914	267	15.70	17
1971	14,692.22	9,958	11,236	3,456	16.11	215
1972	1,303.05	873	985	318	16.51	19
1973	1,645.23	1,088	1,228	418	16.92	25
1974	464.51	303	342	123	17.34	7
1975	869.44	561	633	236	17.75	13
1976	1,572.79	1,001	1,129	443	18.18	24
1978	1,462.40	906	1,022	440	19.04	23
1981	1,524.15	903	1,019	505	20.38	25
1985	1,130.64	769	868	263	19.02	14
1986	55,500.59	37,269	42,052	13,448	19.32	696
1987	5,597.71	3,707	4,183	1,415	19.64	72
1989	3,698.49	2,363	2,666	1,032	20.64	50
1990	1,723.64	1,089	1,229	495	20.68	24
1991	1,991.36	1,237	1,396	596	21.06	28
1992	2,565.04	1,564	1,765	800	21.45	37
1995	413.67	237	267	146	22.69	6
1996	808.66	456	515	294	22.86	13
1997	2,794.88	1,537	1,734	1,061	23.32	45
1998	2,037.42	1,092	1,232	805	23.78	34
2003	2,506.50	1,173	1,324	1,183	25.58	46
2005	5,201.81	2,271	2,562	2,639	26.45	100
2006	3,897.37	1,642	1,853	2,045	26.80	76
2007	1,831.63	742	837	994	27.16	37
2011	2,832.27	949	1,071	1,761	28.79	61
2012	17,165.33	5,445	6,144	11,021	29.06	379
2016	21,505.99	5,067	5,717	15,789	30.82	512
2017	67,711.46	14,504	16,366	51,346	31.18	1,647
2018	209,673.19	40,257	45,424	164,249	31.56	5,204
2020	11,377.99	1,652	1,864	9,514	32.38	294
2021	8,610.12	1,038	1,171	7,439	32.81	227
2025	2,011,160.28	28,961	32,678	1,978,482	34.10	58,020
	2,528,701.57	219,839	248,015	2,280,687		68,624
	8,267,205.25	3,050,742	3,522,253	4,744,953		162,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 1.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	100,030.24	87,720	93,267	6,764	9.23	733
1925	15,374.46	13,433	14,282	1,092	9.47	115
1926	284,911.35	247,987	263,668	21,244	9.72	2,186
1927	21,635.70	18,762	19,948	1,687	9.96	169
1928	110,945.23	95,827	101,886	9,059	10.22	886
1929	132,239.62	113,779	120,973	11,266	10.47	1,076
1930	301,735.16	258,527	274,874	26,861	10.74	2,501
1931	162,976.18	139,051	147,843	15,133	11.01	1,374
1932	16,236.85	13,795	14,667	1,570	11.28	139
1933	5,514.36	4,664	4,959	555	11.56	48
1934	9,949.41	8,379	8,909	1,041	11.84	88
1935	7,059.16	5,916	6,290	769	12.14	63
1936	4,391.76	3,663	3,895	497	12.44	40
1937	9,112.20	7,563	8,041	1,071	12.75	84
1938	6,524.66	5,388	5,729	796	13.07	61
1939	15,456.67	12,697	13,500	1,957	13.39	146
1940	15,720.43	12,842	13,654	2,066	13.73	150
1941	28,503.30	23,152	24,616	3,887	14.08	276
1942	27,990.17	22,601	24,030	3,960	14.44	274
1943	4,172.24	3,349	3,561	611	14.80	41
1944	5,360.06	4,275	4,545	815	15.18	54
1945	9,373.96	7,428	7,898	1,476	15.57	95
1946	345,131.91	271,643	288,819	56,313	15.97	3,526
1947	56,246.77	43,955	46,734	9,512	16.39	580
1948	107,662.36	83,532	88,814	18,849	16.81	1,121
1949	121,557.27	93,599	99,517	22,040	17.25	1,278
1950	1,626,351.60	1,242,744	1,321,324	305,027	17.69	17,243
1951	350,862.64	265,954	282,771	68,092	18.15	3,752
1952	606,843.27	456,182	485,027	121,816	18.62	6,542
1953	702,525.25	523,522	556,625	145,900	19.11	7,635
1954	1,353,018.83	999,434	1,062,629	290,389	19.60	14,816
1955	1,167,707.44	854,762	908,810	258,898	20.10	12,880
1956	1,752,084.75	1,270,384	1,350,712	401,373	20.62	19,465
1957	1,489,499.98	1,069,461	1,137,084	352,416	21.15	16,663
1958	2,969,165.27	2,110,483	2,243,931	725,234	21.69	33,436
1959	1,753,908.11	1,233,822	1,311,838	442,070	22.24	19,877
1960	2,858,571.00	1,989,565	2,115,368	743,203	22.80	32,597
1961	1,670,858.97	1,150,219	1,222,949	447,910	23.37	19,166
1962	1,787,611.49	1,216,774	1,293,712	493,899	23.95	20,622
1963	2,230,091.69	1,500,406	1,595,279	634,813	24.54	25,869
1964	2,227,561.64	1,480,883	1,574,521	653,041	25.14	25,976

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,786,941.16	1,830,101	1,945,821	841,121	25.75	32,665
1966	2,955,581.49	1,916,399	2,037,575	918,006	26.37	34,813
1967	3,087,200.82	1,975,809	2,100,742	986,459	27.00	36,536
1968	3,510,792.92	2,216,960	2,357,141	1,153,652	27.64	41,738
1969	3,889,674.89	2,422,490	2,575,667	1,314,008	28.29	46,448
1970	3,268,699.68	2,006,982	2,133,886	1,134,814	28.95	39,199
1971	3,136,423.18	1,898,163	2,018,186	1,118,237	29.61	37,766
1972	3,016,974.59	1,798,931	1,912,680	1,104,295	30.28	36,469
1973	2,749,165.86	1,614,310	1,716,385	1,032,781	30.96	33,359
1974	3,049,432.63	1,762,572	1,874,022	1,175,411	31.65	37,138
1975	2,196,263.24	1,248,949	1,327,922	868,342	32.35	26,842
1976	1,933,753.70	1,081,606	1,149,997	783,756	33.05	23,714
1977	2,339,701.88	1,286,532	1,367,881	971,821	33.76	28,786
1978	2,077,740.65	1,122,541	1,193,521	884,220	34.48	25,644
1979	4,222,664.94	2,240,250	2,381,904	1,840,761	35.21	52,279
1980	8,507,396.15	4,430,652	4,710,808	3,796,588	35.94	105,637
1981	6,250,821.32	3,193,732	3,395,676	2,855,146	36.68	77,839
1982	6,860,576.13	3,909,156	4,156,337	2,704,239	32.84	82,346
1983	1,533,012.77	860,020	914,400	618,613	33.26	18,599
1984	2,214,476.67	1,213,090	1,289,795	924,681	34.26	26,990
1985	2,931,349.68	1,578,825	1,678,656	1,252,694	34.69	36,111
1986	4,749,008.67	2,513,650	2,672,591	2,076,417	35.13	59,107
1987	2,042,663.67	1,053,810	1,120,444	922,220	36.13	25,525
1988	4,119,861.56	2,085,474	2,217,341	1,902,520	36.58	52,010
1989	3,543,086.61	1,758,788	1,869,998	1,673,088	37.03	45,182
1990	3,282,446.19	1,584,765	1,684,972	1,597,475	38.03	42,006
1991	3,107,815.18	1,468,753	1,561,624	1,546,191	38.50	40,161
1992	2,405,778.92	1,112,192	1,182,517	1,223,262	38.96	31,398
1993	1,061,053.75	475,883	505,974	555,080	39.96	13,891
1994	865,856.78	379,072	403,041	462,816	40.45	11,442
1995	5,060,141.17	2,160,680	2,297,302	2,762,839	40.93	67,502
1996	4,932,041.61	2,036,933	2,165,731	2,766,311	41.93	65,975
1997	1,910,716.78	767,726	816,270	1,094,447	42.43	25,794
1998	2,313,093.50	903,263	960,377	1,352,716	42.92	31,517
1999	1,113,722.19	419,094	445,594	668,128	43.92	15,212
2000	2,564,391.39	934,977	994,097	1,570,295	44.43	35,343
2001	5,859,869.26	2,067,362	2,198,084	3,661,785	44.94	81,482
2002	1,048,057.39	354,663	377,089	670,969	45.94	14,605
2003	3,318,463.45	1,082,483	1,150,930	2,167,534	46.47	46,644
2004	1,748,934.64	548,991	583,704	1,165,230	46.99	24,797
2005	1,017,965.78	306,815	326,215	691,750	47.52	14,557

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,672,559.13	765,955	814,387	1,858,172	48.53	38,289
2007	881,233.76	241,282	256,539	624,695	49.07	12,731
2008	2,250,527.48	586,938	624,051	1,626,477	49.61	32,785
2009	2,492,929.32	617,000	656,014	1,836,916	50.17	36,614
2010	2,044,822.18	478,488	508,743	1,536,079	50.73	30,279
2011	1,836,779.07	402,255	427,690	1,409,089	51.72	27,245
2012	2,343,381.63	480,862	511,268	1,832,114	52.29	35,038
2013	3,393,446.82	648,827	689,853	2,703,594	52.86	51,146
2014	4,900,913.99	867,952	922,834	3,978,080	53.44	74,440
2015	9,538,594.19	1,552,883	1,651,074	7,887,520	54.01	146,038
2016	12,531,612.28	1,857,185	1,974,617	10,556,995	54.60	193,352
2017	23,551,534.41	3,141,775	3,340,433	20,211,101	55.20	366,143
2018	19,050,923.21	2,270,870	2,414,460	16,636,463	55.40	300,297
2019	10,742,797.37	1,117,251	1,187,896	9,554,901	56.00	170,623
2020	10,938,257.05	969,130	1,030,409	9,907,848	56.61	175,019
2021	25,584,894.96	1,877,931	1,996,675	23,588,220	56.85	414,920
2022	25,652,032.94	1,482,688	1,576,440	24,075,593	57.10	421,639
2023	27,316,254.29	1,147,283	1,219,827	26,096,427	57.02	457,671
2024	12,665,936.60	326,781	347,444	12,318,493	56.64	217,488
2025	16,924,814.44	154,016	163,755	16,761,060	54.45	307,825
	372,370,331.37	105,578,918	112,254,805	260,115,526		5,428,293
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	2,252.10	2,134	2,042	211	3.92	54
1903	550.47	518	496	55	4.44	12
1904	357.09	335	320	37	4.70	8
1905	1,651.57	1,543	1,476	175	4.94	35
1906	4,396.17	4,093	3,916	480	5.17	93
1907	11,466.18	10,639	10,178	1,288	5.41	238
1908	22,821.46	21,108	20,194	2,628	5.63	467
1909	465.70	429	410	55	5.85	9
1910	3,160.29	2,905	2,779	381	6.07	63
1911	34.27	31	30	5	6.28	1
1913	2,409.83	2,194	2,099	311	6.72	46
1914	342.06	310	297	45	6.94	6
1916	14.25	13	12	2	7.38	
1920	4,920.22	4,376	4,186	734	8.29	89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1921	39,506.32	35,018	33,501	6,005	8.52	705
1922	26,337.82	23,265	22,257	4,081	8.75	466
1923	36,424.49	32,058	30,669	5,755	8.99	640
1924	42,991.60	37,701	36,068	6,924	9.23	750
1925	45,131.19	39,432	37,724	7,407	9.47	782
1926	11,650.02	10,140	9,701	1,949	9.72	201
1927	30,424.96	26,385	25,242	5,183	9.96	520
1928	9,860.26	8,517	8,148	1,712	10.22	168
1929	833.01	717	686	147	10.47	14
1930	77,577.79	66,469	63,590	13,988	10.74	1,302
1931	219,845.07	187,572	179,447	40,398	11.01	3,669
1932	6,414.92	5,450	5,214	1,201	11.28	106
1933	11,164.02	9,443	9,034	2,130	11.56	184
1934	1,709.74	1,440	1,378	332	11.84	28
1935	2,440.81	2,046	1,957	483	12.14	40
1936	17,954.45	14,976	14,327	3,627	12.44	292
1937	3,843.42	3,190	3,052	792	12.75	62
1938	3,430.99	2,833	2,710	721	13.07	55
1939	1,769.51	1,454	1,391	378	13.39	28
1940	10,384.98	8,484	8,117	2,268	13.73	165
1941	1,409.30	1,145	1,095	314	14.08	22
1942	812.98	656	628	185	14.44	13
1944	462.99	369	353	110	15.18	7
1946	74,428.80	58,581	56,044	18,385	15.97	1,151
1947	15,100.02	11,800	11,289	3,811	16.39	233
1948	8,570.14	6,649	6,361	2,209	16.81	131
1949	12,967.38	9,985	9,552	3,415	17.25	198
1950	8,769.46	6,701	6,411	2,359	17.69	133
1951	13,284.54	10,070	9,634	3,651	18.15	201
1952	153,759.18	115,585	110,578	43,181	18.62	2,319
1953	340,686.54	253,880	242,883	97,804	19.11	5,118
1954	7,547.01	5,575	5,334	2,213	19.60	113
1955	105,098.22	76,932	73,600	31,499	20.10	1,567
1956	624,276.82	452,644	433,037	191,239	20.62	9,274
1957	1,592,306.89	1,143,276	1,093,754	498,553	21.15	23,572
1958	176,865.62	125,716	120,271	56,595	21.69	2,609
1959	1,098,244.58	772,582	739,117	359,128	22.24	16,148
1960	616,374.03	428,996	410,414	205,960	22.80	9,033
1961	1,233,036.79	848,823	812,056	420,981	23.37	18,014
1962	986,765.96	671,662	642,568	344,197	23.95	14,371
1963	1,778,731.81	1,196,731	1,144,894	633,838	24.54	25,829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1964	2,960,663.92	1,968,249	1,882,993	1,077,671	25.14	42,867
1965	2,234,920.77	1,467,605	1,404,035	830,886	25.75	32,267
1966	1,986,416.33	1,287,992	1,232,202	754,215	26.37	28,601
1967	2,204,599.73	1,410,944	1,349,828	854,772	27.00	31,658
1968	3,327,958.92	2,101,506	2,010,478	1,317,481	27.64	47,666
1969	2,966,452.69	1,847,507	1,767,481	1,198,972	28.29	42,381
1970	2,440,746.12	1,498,618	1,433,704	1,007,042	28.95	34,786
1971	2,207,490.26	1,335,973	1,278,104	929,386	29.61	31,388
1972	3,283,172.74	1,957,657	1,872,860	1,410,313	30.28	46,576
1973	1,177,164.22	691,231	661,290	515,874	30.96	16,663
1974	544,901.72	314,953	301,311	243,591	31.65	7,696
1975	607,066.14	345,220	330,267	276,800	32.35	8,556
1976	409,287.88	228,927	219,011	190,277	33.05	5,757
1977	611,362.60	336,170	321,609	289,754	33.76	8,583
1978	580,155.95	313,441	299,864	280,292	34.48	8,129
1979	1,014,957.52	538,465	515,141	499,817	35.21	14,195
1980	962,162.97	501,094	479,389	482,774	35.94	13,433
1981	2,986,846.01	1,526,069	1,459,966	1,526,880	36.68	41,627
1982	4,764,620.34	2,714,881	2,597,284	2,167,336	32.84	65,997
1983	693,728.01	389,181	372,323	321,405	33.26	9,663
1984	1,857,615.85	1,017,602	973,524	884,092	34.26	25,805
1985	1,832,704.99	987,095	944,338	888,367	34.69	25,609
1986	1,669,691.64	883,768	845,487	824,205	35.13	23,462
1987	2,016,527.04	1,040,326	995,264	1,021,264	36.13	28,266
1988	1,968,929.35	996,672	953,500	1,015,429	36.58	27,759
1989	1,580,584.26	784,602	750,616	829,968	37.03	22,413
1990	1,291,931.22	623,744	596,726	695,205	38.03	18,280
1991	831,917.14	393,164	376,134	455,783	38.50	11,839
1992	2,816,669.48	1,302,146	1,245,743	1,570,927	38.96	40,322
1993	858,653.63	385,106	368,425	490,229	39.96	12,268
1994	1,530,242.79	669,940	640,921	889,322	40.45	21,986
1995	1,209,943.38	516,646	494,267	715,676	40.93	17,485
1996	8,872,360.60	3,664,285	3,505,564	5,366,797	41.93	127,994
1997	7,729,183.12	3,105,586	2,971,065	4,758,118	42.43	112,140
1998	3,536,937.28	1,381,174	1,321,347	2,215,590	42.92	51,621
1999	442,561.90	166,536	159,322	283,240	43.92	6,449
2000	8,084,867.10	2,947,743	2,820,059	5,264,808	44.43	118,497
2001	2,136,985.85	753,929	721,272	1,415,714	44.94	31,502
2002	5,045,061.33	1,707,249	1,633,298	3,411,763	45.94	74,266
2003	1,732,168.88	565,033	540,558	1,191,611	46.47	25,643
2004	2,012,542.71	631,737	604,373	1,408,170	46.99	29,967

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2005	2,723,206.58	820,774	785,222	1,937,985	47.52	40,783
2006	1,310,877.26	375,697	359,423	951,454	48.53	19,605
2007	913,910.12	250,229	239,390	674,520	49.07	13,746
2008	2,762,517.36	720,465	689,258	2,073,260	49.61	41,791
2009	546,732.98	135,316	129,455	417,278	50.17	8,317
2010	2,403,167.42	562,341	537,983	1,865,185	50.73	36,767
2011	1,323,190.62	289,779	277,227	1,045,964	51.72	20,224
2012	2,643,612.46	542,469	518,972	2,124,641	52.29	40,632
2013	4,758,473.85	909,820	870,410	3,888,063	52.86	73,554
2014	15,643,130.05	2,770,398	2,650,396	12,992,734	53.44	243,128
2015	16,459,951.51	2,679,680	2,563,608	13,896,344	54.01	257,292
2016	11,966,310.34	1,773,407	1,696,591	10,269,720	54.60	188,090
2017	7,083,497.26	944,939	904,008	6,179,489	55.20	111,947
2018	60,906,237.72	7,260,024	6,945,551	53,960,687	55.40	974,020
2019	7,538,966.86	784,053	750,091	6,788,876	56.00	121,230
2020	9,052,203.15	802,025	767,285	8,284,918	56.61	146,351
2021	3,420,632.11	251,074	240,199	3,180,434	56.85	55,944
2022	7,262,134.56	419,751	401,569	6,860,565	57.10	120,150
2023	10,004,887.30	420,205	402,004	9,602,884	57.02	168,413
2024	3,781,335.10	97,558	93,332	3,688,003	56.64	65,113
2025	2,296,301.97	20,896	19,991	2,276,311	54.45	41,806
	281,328,067.05	76,896,242	73,565,426	207,762,641		4,322,319
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1903	788.53	742	789			
1906	144.52	135	145			
1908	15.52	14	15			
1909	54.54	50	55			
1910	436.89	402	437			
1911	3.84	4	4			
1912	69.83	64	70			
1913	872.45	794	872			
1915	240.92	218	240	1	7.16	
1916	79.64	72	79			
1918	93.57	84	93	1	7.83	
1919	137.21	122	135	3	8.06	
1921	51.96	46	51	1	8.52	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1923	8,988.49	7,911	8,724	264	8.99	29
1924	581.90	510	562	19	9.23	2
1925	5,953.09	5,201	5,736	217	9.47	23
1926	4,348.06	3,785	4,174	174	9.72	18
1927	7,787.72	6,754	7,448	339	9.96	34
1928	24,954.12	21,554	23,770	1,184	10.22	116
1929	79.73	69	76	4	10.47	
1930	188.65	162	179	10	10.74	1
1931	5.61	5	6			
1932	53,978.77	45,860	50,575	3,404	11.28	302
1933	171.76	145	160	12	11.56	1
1934	9.54	8	9	1	11.84	
1935	85.22	71	78	7	12.14	1
1936	580.61	484	534	47	12.44	4
1937	1.14	1	1			
1938	74.55	62	68	6	13.07	
1939	5,154.93	4,235	4,670	485	13.39	36
1940	3,051.43	2,493	2,749	302	13.73	22
1941	39,559.48	32,133	35,437	4,123	14.08	293
1942	285.65	231	255	31	14.44	2
1943	1,792.86	1,439	1,587	206	14.80	14
1944	5,971.64	4,763	5,253	719	15.18	47
1945	322.41	255	281	41	15.57	3
1946	10,868.07	8,554	9,433	1,435	15.97	90
1947	9,298.64	7,267	8,014	1,285	16.39	78
1948	3,733.18	2,896	3,194	539	16.81	32
1949	89,776.73	69,128	76,235	13,542	17.25	785
1951	20,417.15	15,476	17,067	3,350	18.15	185
1952	3,959.04	2,976	3,282	677	18.62	36
1953	31,887.13	23,762	26,205	5,682	19.11	297
1954	24,879.79	18,378	20,267	4,612	19.60	235
1955	12,462.58	9,123	10,061	2,402	20.10	120
1956	41,641.88	30,193	33,297	8,345	20.62	405
1957	54,361.88	39,032	43,045	11,317	21.15	535
1958	17,256.24	12,266	13,527	3,729	21.69	172
1959	59,616.71	41,939	46,251	13,366	22.24	601
1960	51,664.44	35,958	39,655	12,010	22.80	527
1961	142,653.53	98,203	108,299	34,354	23.37	1,470
1962	219,433.64	149,362	164,718	54,716	23.95	2,285
1963	471,272.82	317,072	349,671	121,602	24.54	4,955
1964	489,951.59	325,720	359,208	130,744	25.14	5,201

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
1965	352,348.23	231,377	255,165	97,183	25.75	3,774
1966	718,382.93	465,799	513,688	204,694	26.37	7,762
1967	314,827.89	201,490	222,205	92,622	27.00	3,430
1968	546,980.89	345,402	380,913	166,068	27.64	6,008
1969	458,961.90	285,841	315,229	143,733	28.29	5,081
1970	349,489.04	214,586	236,648	112,841	28.95	3,898
1971	275,004.22	166,433	183,544	91,460	29.61	3,089
1972	164,151.13	97,878	107,941	56,210	30.28	1,856
1973	324,458.36	190,522	210,110	114,349	30.96	3,693
1974	315,067.62	182,109	200,832	114,236	31.65	3,609
1975	114,268.46	64,981	71,662	42,607	32.35	1,317
1976	261,935.86	146,509	161,572	100,364	33.05	3,037
1977	121,525.15	66,823	73,693	47,832	33.76	1,417
1978	355,663.65	192,154	211,910	143,754	34.48	4,169
1979	160,708.33	85,261	94,027	66,682	35.21	1,894
1980	224,773.75	117,062	129,097	95,676	35.94	2,662
1981	236,341.41	120,754	133,169	103,173	36.68	2,813
1982	236,791.24	134,924	148,796	87,996	32.84	2,680
1983	352,829.16	197,937	218,287	134,542	33.26	4,045
1984	138,309.52	75,766	83,556	54,754	34.26	1,598
1985	399,678.73	215,267	237,399	162,280	34.69	4,678
1986	642,276.16	339,957	374,908	267,368	35.13	7,611
1987	128,921.60	66,511	73,349	55,573	36.13	1,538
1988	169,465.68	85,784	94,604	74,862	36.58	2,047
1989	382,846.31	190,045	209,584	173,263	37.03	4,679
1990	84,346.79	40,723	44,910	39,437	38.03	1,037
1991	533,009.58	251,900	277,798	255,211	38.50	6,629
1992	1,298,172.08	600,145	661,847	636,325	38.96	16,333
1993	638,481.18	286,359	315,800	322,681	39.96	8,075
1995	1,455.34	621	685	770	40.93	19
1996	640,127.77	264,373	291,554	348,574	41.93	8,313
1997	677,384.91	272,173	300,155	377,229	42.43	8,891
1998	955,046.96	372,946	411,289	543,758	42.92	12,669
1999	352,334.79	132,584	146,215	206,120	43.92	4,693
2000	3,605,461.50	1,314,551	1,449,702	2,155,760	44.43	48,520
2001	409,766.11	144,565	159,428	250,338	44.94	5,570
2002	1,543,727.69	522,397	576,105	967,622	45.94	21,063
2003	340,496.04	111,070	122,489	218,007	46.47	4,691
2004	4,198,328.74	1,317,855	1,453,345	2,744,983	46.99	58,416
2005	6,346,524.81	1,912,843	2,109,505	4,237,020	47.52	89,163
2006	2,582,805.85	740,232	816,336	1,766,470	48.53	36,400

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
NET SALVAGE PERCENT.. 0						
2007	1,040,574.64	284,909	314,201	726,374	49.07	14,803
2008	148,004.10	38,599	42,567	105,437	49.61	2,125
2009	3,185,263.93	788,353	869,405	2,315,859	50.17	46,160
2010	951,656.37	222,688	245,583	706,074	50.73	13,918
2011	2,257,560.12	494,406	545,237	1,712,324	51.72	33,108
2012	503,812.18	103,382	114,011	389,801	52.29	7,455
2013	944,246.11	180,540	199,102	745,145	52.86	14,097
2014	488,306.63	86,479	95,370	392,937	53.44	7,353
2015	2,329,340.90	379,217	418,205	1,911,136	54.01	35,385
2016	9,559,469.61	1,416,713	1,562,367	7,997,102	54.60	146,467
2017	7,601,938.32	1,014,099	1,118,360	6,483,578	55.20	117,456
2018	5,195,531.29	619,307	682,979	4,512,552	55.40	81,454
2019	4,308,599.40	448,094	494,163	3,814,436	56.00	68,115
2020	11,395,442.69	1,009,636	1,113,438	10,282,005	56.61	181,629
2021	3,983,207.27	292,367	322,426	3,660,782	56.85	64,394
2022	7,721,560.89	446,306	492,191	7,229,370	57.10	126,609
2023	1,943,847.45	81,642	90,036	1,853,812	57.02	32,512
2024	5,483,712.07	141,480	156,026	5,327,686	56.64	94,062
2025	3,039,314.50	27,658	30,502	3,008,813	54.45	55,258
	105,956,917.65	22,190,567	24,471,964	81,484,954		1,580,184
	759,655,316.07	204,665,727	210,292,195	549,363,121		11,330,796

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.5 1.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1923	2,020.26	1,962	2,859-	4,880	1.85	2,638
1924	22,188.77	21,545	31,398-	53,587	1.86	28,810
1925	7,459.58	7,243	10,555-	18,015	1.86	9,685
1926	14,979.54	14,541	21,191-	36,171	1.87	19,343
1927	17,075.22	16,575	24,155-	41,230	1.87	22,048
1928	14,159.85	13,742	20,027-	34,186	1.88	18,184
1929	21,824.16	21,178	30,863-	52,688	1.88	28,026
1930	11,921.46	11,566	16,855-	28,777	1.89	15,226
1931	3,927.48	3,810	5,552-	9,480	1.89	5,016
1932	1,848.58	1,793	2,613-	4,462	1.89	2,361
1933	149.79	145	211-	361	1.90	190
1934	214.17	208	303-	517	1.90	272
1935	1,716.40	1,664	2,425-	4,141	1.90	2,179
1936	2,745.29	2,661	3,878-	6,623	1.91	3,468
1937	1,673.54	1,622	2,364-	4,037	1.91	2,114
1938	1,331.74	1,291	1,881-	3,213	1.91	1,682
1939	5,263.01	5,099	7,431-	12,694	1.92	6,611
1940	4,419.75	4,281	6,239-	10,659	1.92	5,552
1941	7,973.96	7,723	11,255-	19,229	1.92	10,015
1942	521.17	505	736-	1,257	1.92	655
1943	956.57	926	1,349-	2,306	1.93	1,195
1944	2,157.82	2,089	3,044-	5,202	1.93	2,695
1945	268.15	259	377-	646	1.93	335
1946	3,716.88	3,596	5,241-	8,957	1.93	4,641
1947	4,966.12	4,804	7,001-	11,967	1.93	6,201
1948	15,500.84	14,989	21,844-	37,345	1.94	19,250
1949	17,060.45	16,494	24,037-	41,098	1.94	21,185
1950	12,198.54	11,791	17,183-	29,382	1.94	15,145
1951	25,185.27	24,338	35,469-	60,654	1.94	31,265
1952	20,769.40	20,066	29,243-	50,012	1.94	25,779
1953	24,877.52	24,024	35,011-	59,888	1.95	30,712
1954	31,580.36	30,490	44,434-	76,014	1.95	38,982
1955	52,471.00	50,644	73,805-	126,276	1.95	64,757
1956	45,023.31	43,443	63,311-	108,334	1.95	55,556
1957	42,661.89	41,153	59,974-	102,635	1.95	52,633
1958	32,465.16	31,306	45,623-	78,088	1.95	40,045
1959	58,394.71	56,292	82,036-	140,431	1.95	72,016

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1960	6,027.76	5,808	8,464-	14,492	1.96	7,394
1962	3,472.20	3,343	4,872-	8,344	1.96	4,257
1968	305.68	293	427-	733	1.97	372
	543,473.35	525,302	765,539-	1,309,012		678,490
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1943	366.86	355	80	287	1.93	149
1952	75,328.94	72,778	16,417	58,912	1.94	30,367
	75,695.80	73,133	16,497	59,199		30,516
	619,169.15	598,435	749,042-	1,368,211		709,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.9	114.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 68-R3						
NET SALVAGE PERCENT.. 0						
1972	21,299.94	14,425	14,010	7,290	21.95	332
1973	50,516.11	33,712	32,743	17,773	22.62	786
1974	12,174.95	8,005	7,775	4,400	23.29	189
1975	43,340.30	28,063	27,256	16,084	23.97	671
1976	452,277.91	288,196	279,909	172,369	24.67	6,987
1977	460,383.70	288,550	280,253	180,131	25.38	7,097
1978	672,700.85	414,599	402,678	270,023	26.09	10,350
1979	516,106.03	312,626	303,637	212,469	26.81	7,925
1980	1,116,237.10	663,994	644,901	471,336	27.55	17,108
1981	1,444,218.57	843,380	819,129	625,089	28.29	22,096
1982	1,964,735.44	1,230,710	1,195,322	769,413	25.94	29,661
1983	2,388,314.99	1,461,649	1,419,621	968,694	26.94	35,957
1984	3,275,267.08	1,971,056	1,914,380	1,360,887	27.46	49,559
1985	3,464,230.63	2,048,400	1,989,500	1,474,731	27.99	52,688
1986	4,347,695.73	2,524,272	2,451,689	1,896,007	28.53	66,457
1987	7,565,923.99	4,282,313	4,159,179	3,406,745	29.52	115,405
1988	10,797,763.18	5,992,759	5,820,442	4,977,321	30.07	165,524
1989	13,156,862.69	7,154,702	6,948,975	6,207,888	30.62	202,740
1990	14,929,172.07	7,897,532	7,670,445	7,258,727	31.61	229,634
1991	9,009,362.29	4,662,345	4,528,283	4,481,079	32.17	139,294
1992	7,048,211.17	3,564,985	3,462,477	3,585,734	32.73	109,555
1993	5,210,988.75	2,557,553	2,484,013	2,726,976	33.72	80,871
1994	9,447,206.60	4,523,323	4,393,259	5,053,948	34.29	147,388
1995	15,158,069.71	7,072,755	6,869,384	8,288,686	34.86	237,771
1996	9,156,860.50	4,133,407	4,014,554	5,142,306	35.86	143,399
1997	14,055,961.62	6,169,162	5,991,773	8,064,189	36.44	221,300
1998	9,912,131.21	4,224,550	4,103,077	5,809,054	37.02	156,917
1999	10,452,304.30	4,293,807	4,170,342	6,281,962	38.01	165,271
2000	10,903,442.24	4,337,389	4,212,671	6,690,771	38.60	173,336
2001	10,998,789.61	4,203,737	4,082,862	6,915,927	39.60	174,645
2002	10,156,433.29	3,747,724	3,639,961	6,516,472	40.19	162,142
2003	14,293,459.16	5,081,325	4,935,216	9,358,243	40.79	229,425
2004	13,334,955.07	4,529,884	4,399,631	8,935,324	41.79	213,815
2005	14,287,073.18	4,657,586	4,523,661	9,763,412	42.39	230,323
2006	14,988,510.86	4,646,438	4,512,834	10,475,677	43.40	241,375
2007	14,140,398.03	4,185,558	4,065,206	10,075,192	44.00	228,982
2008	11,848,440.29	3,317,563	3,222,169	8,626,271	45.00	191,695
2009	11,355,984.78	3,016,150	2,929,423	8,426,562	45.61	184,753
2010	11,859,863.48	2,978,012	2,892,382	8,967,482	46.23	193,975
2011	16,702,352.29	3,923,383	3,810,570	12,891,783	47.23	272,958
2012	22,329,549.15	4,912,501	4,771,246	17,558,303	47.85	366,945

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,878,788.19	6,089,297	5,914,205	23,964,584	48.85	490,575
2014	33,126,895.11	6,247,732	6,068,084	27,058,811	49.48	546,864
2015	31,467,152.93	5,418,644	5,262,836	26,204,317	50.48	519,103
2016	44,218,665.86	6,933,487	6,734,121	37,484,545	51.10	733,553
2017	39,452,529.05	5,531,245	5,372,199	34,080,330	52.11	654,007
2018	51,353,744.42	6,393,541	6,209,700	45,144,044	52.74	855,974
2019	71,616,681.31	7,777,572	7,553,935	64,062,747	53.38	1,200,126
2020	76,736,586.10	7,044,419	6,841,863	69,894,723	54.38	1,285,302
2021	88,211,315.46	6,668,775	6,477,020	81,734,295	55.02	1,485,538
2022	109,185,371.77	6,463,774	6,277,914	102,907,458	55.67	1,848,526
2023	129,049,757.75	5,484,615	5,326,910	123,722,848	56.32	2,196,784
2024	89,384,008.97	2,288,231	2,222,435	87,161,574	56.98	1,529,687
2025	118,785,865.71	1,033,437	1,003,721	117,782,144	56.97	2,067,442
	1,245,796,931.47	205,572,849	199,661,780	1,046,135,151		20,700,782
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1973	287,304.70	191,733	204,086	83,219	22.62	3,679
1974	571,893.53	376,020	400,245	171,648	23.29	7,370
1975	1,592,197.83	1,030,948	1,097,368	494,830	23.97	20,644
1976	1,083,865.52	690,650	735,146	348,720	24.67	14,135
1977	1,343,853.72	842,274	896,538	447,315	25.38	17,625
1978	1,716,242.68	1,057,755	1,125,902	590,341	26.09	22,627
1979	1,930,778.92	1,169,550	1,244,899	685,880	26.81	25,583
1980	2,076,142.00	1,234,993	1,314,559	761,583	27.55	27,644
1981	1,510,669.76	882,186	939,022	571,648	28.29	20,207
1982	1,532,619.24	960,033	1,021,884	510,735	25.94	19,689
1983	805,494.49	492,963	524,723	280,772	26.94	10,422
1984	1,007,388.18	606,246	645,304	362,084	27.46	13,186
1985	1,293,600.14	764,906	814,186	479,414	27.99	17,128
1986	1,970,332.76	1,143,975	1,217,677	752,656	28.53	26,381
1987	3,199,032.13	1,810,652	1,927,305	1,271,727	29.52	43,080
1988	5,804,571.18	3,221,537	3,429,088	2,375,484	30.07	78,998
1989	4,309,349.87	2,343,424	2,494,401	1,814,949	30.62	59,273
1990	4,737,796.27	2,506,294	2,667,764	2,070,032	31.61	65,487
1991	2,212,368.35	1,144,901	1,218,662	993,706	32.17	30,889
1992	2,726,712.91	1,379,171	1,468,025	1,258,687	32.73	38,457
1993	2,624,224.96	1,287,970	1,370,949	1,253,276	33.72	37,167

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 68-R3						
NET SALVAGE PERCENT.. 0						
1994	5,298,331.84	2,536,841	2,700,279	2,598,052	34.29	75,767
1995	5,561,123.63	2,594,820	2,761,994	2,799,130	34.86	80,296
1996	6,525,916.98	2,945,799	3,135,585	3,390,332	35.86	94,544
1997	9,938,810.18	4,362,144	4,643,179	5,295,631	36.44	145,325
1998	7,424,225.06	3,164,205	3,368,062	4,056,163	37.02	109,567
1999	5,208,555.54	2,139,675	2,277,526	2,931,030	38.01	77,112
2000	4,061,149.70	1,615,525	1,719,607	2,341,543	38.60	60,662
2001	7,086,207.93	2,708,349	2,882,837	4,203,371	39.60	106,146
2002	3,169,364.29	1,169,495	1,244,841	1,924,523	40.19	47,886
2003	4,336,296.23	1,541,553	1,640,869	2,695,427	40.79	66,081
2004	8,729,283.51	2,965,338	3,156,383	5,572,901	41.79	133,355
2005	6,593,869.68	2,149,602	2,288,092	4,305,778	42.39	101,575
2006	3,975,375.97	1,232,367	1,311,763	2,663,613	43.40	61,374
2007	5,605,775.81	1,659,310	1,766,213	3,839,563	44.00	87,263
2008	4,654,098.73	1,303,148	1,387,105	3,266,994	45.00	72,600
2009	5,584,019.41	1,483,116	1,578,667	4,005,352	45.61	87,817
2010	4,088,600.98	1,026,648	1,092,791	2,995,810	46.23	64,802
2011	5,582,797.95	1,311,399	1,395,887	4,186,911	47.23	88,649
2012	8,819,948.13	1,940,389	2,065,400	6,754,548	47.85	141,161
2013	5,526,313.67	1,126,263	1,198,824	4,327,490	48.85	88,587
2014	8,074,129.15	1,522,781	1,620,888	6,453,242	49.48	130,421
2015	15,561,661.73	2,679,718	2,852,361	12,709,300	50.48	251,769
2016	18,095,877.35	2,837,434	3,020,238	15,075,639	51.10	295,022
2017	21,024,278.00	2,947,604	3,137,506	17,886,772	52.11	343,250
2018	22,649,023.40	2,819,803	3,001,472	19,647,552	52.74	372,536
2019	28,541,355.95	3,099,591	3,299,285	25,242,071	53.38	472,875
2020	26,734,884.21	2,454,262	2,612,380	24,122,504	54.38	443,591
2021	24,524,708.09	1,854,068	1,973,518	22,551,190	55.02	409,873
2022	32,912,469.71	1,948,418	2,073,947	30,838,523	55.67	553,952
2023	31,594,472.02	1,342,765	1,429,274	30,165,198	56.32	535,604
2024	20,461,392.04	523,812	557,559	19,903,833	56.98	349,313
2025	29,099,362.81	253,164	269,474	28,829,888	56.97	506,054
	441,380,118.82	90,397,587	96,221,538	345,158,581		7,054,500
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1967	7,761.94	5,615	6,139	1,623	18.81	86
1968	13,045.27	9,322	10,192	2,854	19.41	147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 68-R3						
NET SALVAGE PERCENT.. 0						
1969	7,289.00	5,142	5,622	1,667	20.03	83
1970	26,203.23	18,242	19,944	6,260	20.66	303
1971	368,773.12	253,259	276,884	91,889	21.30	4,314
1972	558,815.58	378,435	413,737	145,079	21.95	6,610
1973	436,751.99	291,466	318,655	118,097	22.62	5,221
1974	653,196.72	429,477	469,540	183,656	23.29	7,886
1975	587,035.57	380,106	415,564	171,472	23.97	7,154
1976	360,355.82	229,622	251,042	109,314	24.67	4,431
1977	655,819.01	411,041	449,385	206,434	25.38	8,134
1978	541,988.54	334,038	365,198	176,790	26.09	6,776
1979	500,250.15	303,022	331,289	168,961	26.81	6,302
1980	744,617.15	442,936	484,255	260,362	27.55	9,451
1981	848,037.59	495,229	541,426	306,612	28.29	10,838
1982	765,895.85	479,757	524,511	241,385	25.94	9,306
1983	886,728.18	542,678	593,301	293,427	26.94	10,892
1984	1,416,598.98	852,509	932,034	484,565	27.46	17,646
1985	1,610,734.02	952,427	1,041,273	569,461	27.99	20,345
1986	1,903,222.04	1,105,011	1,208,091	695,131	28.53	24,365
1987	1,454,538.83	823,269	900,067	554,472	29.52	18,783
1988	2,128,241.81	1,181,174	1,291,359	836,883	30.07	27,831
1989	2,191,922.36	1,191,967	1,303,158	888,764	30.62	29,026
1990	2,313,238.35	1,223,703	1,337,855	975,383	31.61	30,857
1991	2,665,586.78	1,379,441	1,508,121	1,157,466	32.17	35,980
1992	2,189,249.89	1,107,323	1,210,618	978,631	32.73	29,900
1993	3,423,327.38	1,680,169	1,836,902	1,586,426	33.72	47,047
1994	3,477,330.72	1,664,946	1,820,259	1,657,072	34.29	48,325
1995	3,844,300.51	1,793,751	1,961,079	1,883,221	34.86	54,022
1996	4,765,326.86	2,151,069	2,351,729	2,413,598	35.86	67,306
1997	4,895,677.69	2,148,713	2,349,154	2,546,524	36.44	69,883
1998	5,708,223.41	2,432,845	2,659,790	3,048,433	37.02	82,346
1999	3,396,792.67	1,395,402	1,525,571	1,871,222	38.01	49,230
2000	4,949,515.30	1,968,917	2,152,585	2,796,930	38.60	72,459
2001	2,512,371.97	960,229	1,049,803	1,462,569	39.60	36,934
2002	4,168,741.63	1,538,266	1,681,762	2,486,980	40.19	61,881
2003	4,410,308.37	1,567,865	1,714,122	2,696,187	40.79	66,099
2004	4,628,828.66	1,572,413	1,719,094	2,909,735	41.79	69,628
2005	4,748,148.93	1,547,897	1,692,291	3,055,858	42.39	72,089
2006	6,360,640.65	1,971,799	2,155,736	4,204,904	43.40	96,887
2007	5,423,554.32	1,605,372	1,755,127	3,668,427	44.00	83,373
2008	4,909,085.39	1,374,544	1,502,767	3,406,318	45.00	75,696
2009	4,333,958.42	1,151,099	1,258,478	3,075,480	45.61	67,430

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 68-R3						
NET SALVAGE PERCENT.. 0						
2010	6,202,224.74	1,557,379	1,702,658	4,499,567	46.23	97,330
2011	7,179,065.69	1,686,363	1,843,674	5,335,392	47.23	112,966
2012	5,191,078.48	1,142,037	1,248,571	3,942,508	47.85	82,393
2013	5,531,155.38	1,127,249	1,232,403	4,298,752	48.85	87,999
2014	7,534,907.22	1,421,084	1,553,648	5,981,259	49.48	120,882
2015	14,031,515.22	2,416,227	2,641,622	11,389,893	50.48	225,632
2016	12,506,048.11	1,960,948	2,143,873	10,362,175	51.10	202,782
2017	12,715,881.78	1,782,767	1,949,071	10,766,811	52.11	206,617
2018	16,661,490.27	2,074,356	2,267,860	14,393,630	52.74	272,917
2019	7,995,766.72	868,340	949,342	7,046,425	53.38	132,005
2020	5,483,758.53	503,409	550,369	4,933,390	54.38	90,721
2021	11,453,546.75	865,888	946,661	10,506,885	55.02	190,965
2022	15,059,975.22	891,551	974,718	14,085,257	55.67	253,013
2023	18,384,011.13	781,320	854,205	17,529,806	56.32	311,254
2024	19,045,113.25	487,555	533,036	18,512,077	56.98	324,887
2025	23,393,305.02	203,522	222,507	23,170,798	56.97	406,719
	290,160,874.16	63,121,502	69,009,727	221,151,147		4,572,384
	1,977,337,924.45	359,091,938	364,893,045	1,612,444,879		32,327,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.9	1.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1879	294.86	295	295			
1880	111.95	112	112			
1881	300.99	301	301			
1882	53.22	53	53			
1885	1.81	2	2			
1887	44.75	44	43	2	0.74	2
1888	191.32	188	184	7	1.06	7
1889	25.45	25	25			
1890	162.89	159	155	7	1.72	4
1891	6.50	6	7			
1893	197.77	190	186	12	2.72	4
1894	1.03	1	1			
1895	56.86	54	53	4	3.40	1
1896	178.19	169	165	13	3.73	3
1897	62.75	59	58	5	4.05	1
1898	213.05	200	196	17	4.36	4
1899	1,040.64	971	950	91	4.66	20
1901	1,662.93	1,538	1,504	159	5.26	30
1902	785.54	723	707	78	5.56	14
1903	2,558.02	2,344	2,292	266	5.85	45
1904	6,323.05	5,770	5,643	680	6.12	111
1905	2,616.37	2,378	2,326	291	6.39	46
1906	4,300.21	3,892	3,806	494	6.65	74
1907	2,801.47	2,525	2,469	332	6.90	48
1908	6,035.53	5,420	5,300	735	7.14	103
1909	6,140.63	5,494	5,373	768	7.37	104
1910	8,428.93	7,513	7,347	1,082	7.60	142
1911	18,197.29	16,163	15,807	2,391	7.82	306
1912	11,758.09	10,408	10,179	1,580	8.03	197
1913	18,823.24	16,605	16,239	2,584	8.24	314
1914	49,516.57	43,539	42,579	6,938	8.44	822
1915	22,945.33	20,109	19,666	3,280	8.64	380
1916	18,629.25	16,275	15,916	2,713	8.83	307
1917	3,687.38	3,211	3,140	547	9.02	61
1918	3,900.53	3,387	3,312	588	9.20	64
1919	5,028.10	4,353	4,257	771	9.37	82
1920	2,217.14	1,914	1,872	345	9.55	36
1921	8,945.59	7,700	7,530	1,415	9.71	146

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1922	13,625.21	11,695	11,437	2,188	9.87	222
1923	14,214.31	12,166	11,898	2,317	10.03	231
1924	41,403.25	35,343	34,564	6,840	10.18	672
	277,487.99	243,294	237,948	39,540		4,603
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,090.51	995	850	241	6.12	39
1906	468.49	424	362	106	6.65	16
1911	688.21	611	522	167	7.82	21
1912	2,716.22	2,404	2,053	664	8.03	83
1914	320.46	282	241	80	8.44	9
1915	4,118.70	3,610	3,082	1,036	8.64	120
1916	114.92	100	85	30	8.83	3
1924	16.55	14	12	5	10.18	
1928	50.15	42	36	14	10.75	1
1939	122.41	101	86	36	12.02	3
1940	29.23	24	20	9	12.11	1
1943	24.44	20	17	7	12.39	1
	9,760.29	8,627	7,366	2,394		297
	287,248.28	251,921	245,314	41,934		4,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.6	1.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	148,735	267,172	1,054,916	35.50	29,716
	1,322,088.00	148,735	267,172	1,054,916		29,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5 2.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
1910	28.25	28	28			
1916	176.97	177	177			
1919	846.12	846	846			
1920	201.58	202	202			
1921	59.99	60	60			
1923	336.96	337	337			
1924	944.47	944	944			
1926	1,105.92	1,106	1,106			
1927	2,425.99	2,426	2,426			
1928	45.63	46	46			
1929	635.98	636	636			
1930	745.92	742	746			
1931	2,315.88	2,289	2,316			
1935	51.74	50	52			
1936	383.26	364	383			
1937	1,301.72	1,227	1,302			
1940	175.12	161	173	2	3.88	1
1941	66.59	61	66	1	4.26	
1942	2,216.21	2,002	2,152	64	4.63	14
1943	936.48	839	902	35	5.01	7
1945	652.49	574	617	36	5.77	6
1946	824.01	718	772	52	6.15	8
1947	2,545.45	2,199	2,364	182	6.53	28
1948	1,707.06	1,461	1,570	137	6.92	20
1949	1,266.53	1,074	1,154	112	7.31	15
1950	12,179.74	10,228	10,993	1,186	7.69	154
1951	8,975.29	7,464	8,023	953	8.08	118
1952	17,991.39	14,817	15,926	2,066	8.47	244
1953	15,801.48	12,885	13,849	1,952	8.86	220
1954	57,710.04	46,577	50,063	7,647	9.26	826
1955	21,639.54	17,289	18,583	3,057	9.65	317
1956	92,470.05	73,109	78,580	13,890	10.05	1,382
1957	22,440.67	17,555	18,869	3,572	10.45	342
1958	34,024.76	26,334	28,305	5,720	10.85	527
1959	4,197.02	3,213	3,453	744	11.25	66
1960	30,525.52	23,110	24,839	5,686	11.66	488
1961	35,072.25	26,260	28,225	6,847	12.06	568
1962	39,063.78	28,915	31,079	7,985	12.47	640
1963	23,420.50	17,136	18,418	5,002	12.88	388
1964	17,323.74	12,527	13,464	3,859	13.29	290
1965	12,463.33	8,904	9,570	2,893	13.71	211

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
1966	22,989.11	16,226	17,440	5,549	14.12	393
1967	49,538.16	34,532	37,116	12,422	14.54	854
1968	36,749.26	25,296	27,189	9,560	14.96	639
1969	25,954.78	17,638	18,958	6,997	15.38	455
1970	35,533.58	23,830	25,613	9,920	15.81	627
1971	177,418.77	117,393	126,178	51,240	16.24	3,155
1972	51,985.04	33,931	36,470	15,515	16.67	931
1973	11,585.46	7,458	8,016	3,569	17.10	209
1974	60,756.58	38,555	41,440	19,316	17.54	1,101
1975	44,441.59	27,795	29,875	14,567	17.98	810
1976	69,451.24	42,799	46,002	23,449	18.42	1,273
1977	28,831.74	17,503	18,813	10,019	18.86	531
1978	35,005.29	20,923	22,489	12,516	19.31	648
1979	32,753.27	19,270	20,712	12,041	19.76	609
1980	103,289.80	59,801	64,276	39,013	20.21	1,930
1981	178,498.12	101,633	109,239	69,259	20.67	3,351
1982	170,144.63	119,169	128,087	42,057	18.61	2,260
1983	35,997.68	24,939	26,805	9,192	18.85	488
1984	82,086.80	56,213	60,420	21,667	19.10	1,134
1985	181,267.72	122,609	131,785	49,483	19.38	2,553
1986	197,010.00	131,524	141,367	55,643	19.67	2,829
1987	147,111.44	96,858	104,107	43,005	19.98	2,152
1988	155,212.58	100,702	108,238	46,974	20.30	2,314
1989	335,775.97	214,494	230,546	105,230	20.64	5,098
1990	137,268.18	86,259	92,714	44,554	20.99	2,123
1991	194,151.14	119,908	128,882	65,270	21.36	3,056
1992	283,636.37	171,997	184,869	98,768	21.75	4,541
1993	86,785.71	51,620	55,483	31,303	22.14	1,414
1994	181,722.15	106,471	114,439	67,283	22.26	3,023
1995	397,901.88	228,157	245,232	152,670	22.69	6,729
1996	820,883.15	462,486	497,097	323,786	22.86	14,164
1997	295,321.41	162,427	174,583	120,739	23.32	5,177
1998	504,978.69	272,184	292,553	212,425	23.52	9,032
1999	146,891.39	77,471	83,269	63,623	23.75	2,679
2000	647,934.91	332,131	356,987	290,948	24.25	11,998
2001	423,691.63	211,761	227,609	196,083	24.52	7,997
2002	261,183.07	127,039	136,546	124,637	24.81	5,024
2003	2,206,798.61	1,042,712	1,120,745	1,086,053	25.12	43,235
2004	1,208,120.16	555,856	597,454	610,666	25.23	24,204
2005	892,658.58	397,055	426,769	465,889	25.59	18,206
2006	867,949.09	372,350	400,215	467,734	25.95	18,024

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
2007	739,504.09	306,450	329,384	410,120	26.14	15,689
2008	1,442,374.73	575,508	618,577	823,798	26.36	31,252
2009	546,027.22	208,146	223,723	322,304	26.79	12,031
2010	583,316.85	212,444	228,343	354,974	27.06	13,118
2011	2,481,580.82	863,590	928,218	1,553,363	27.17	57,172
2012	2,432,720.78	801,338	861,308	1,571,413	27.48	57,184
2013	925,152.67	287,908	309,454	615,699	27.66	22,260
2014	1,513,464.96	440,418	473,377	1,040,087	28.02	37,119
2015	5,057,363.17	1,370,040	1,472,569	3,584,794	28.26	126,850
2016	3,454,529.30	866,396	931,234	2,523,295	28.38	88,911
2017	3,144,982.84	718,943	772,746	2,372,236	28.68	82,714
2018	1,747,356.46	360,305	387,269	1,360,087	28.87	47,111
2019	5,030,950.17	922,173	991,185	4,039,765	28.96	139,495
2020	2,915,749.30	463,604	498,299	2,417,451	29.10	83,074
2021	7,826,630.28	1,042,507	1,120,525	6,706,105	29.28	229,034
2022	8,146,150.03	866,750	931,615	7,214,535	29.39	245,476
2023	8,181,360.56	639,782	687,661	7,493,699	29.45	254,455
2024	3,288,578.43	159,825	171,786	3,116,793	29.36	106,158
2025	24,928,785.13	418,804	450,146	24,478,639	29.18	838,884
	96,681,137.94	18,140,798	19,497,664	77,183,474		2,711,837
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1929	62.10	62	62			
1930	110.41	110	110			
1932	198.23	194	198			
1952	2,324.82	1,915	1,978	347	8.47	41
1953	1,158.75	945	976	183	8.86	21
1954	1,182.18	954	985	197	9.26	21
1955	9,001.56	7,192	7,427	1,575	9.65	163
1956	488.68	386	399	90	10.05	9
1957	73,201.83	57,265	59,135	14,066	10.45	1,346
1958	56,740.00	43,914	45,348	11,392	10.85	1,050
1959	12,807.02	9,805	10,125	2,682	11.25	238
1960	32,558.93	24,650	25,455	7,104	11.66	609
1961	23,778.14	17,804	18,386	5,393	12.06	447
1962	27,381.63	20,268	20,930	6,452	12.47	517
1963	57,497.43	42,069	43,443	14,054	12.88	1,091

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
1964	58,369.34	42,208	43,587	14,783	13.29	1,112
1965	115,075.27	82,207	84,892	30,183	13.71	2,202
1966	93,497.15	65,993	68,149	25,349	14.12	1,795
1967	109,967.00	76,656	79,160	30,807	14.54	2,119
1968	158,183.17	108,882	112,438	45,745	14.96	3,058
1969	419,684.84	285,209	294,525	125,160	15.38	8,138
1970	356,519.68	239,089	246,898	109,621	15.81	6,934
1971	176,730.90	116,938	120,757	55,973	16.24	3,447
1972	61,820.16	40,351	41,669	20,151	16.67	1,209
1973	159,900.95	102,936	106,298	53,603	17.10	3,135
1974	60,243.21	38,229	39,478	20,766	17.54	1,184
1975	28,075.72	17,559	18,133	9,943	17.98	553
1976	50,204.14	30,938	31,949	18,256	18.42	991
1977	213,197.37	129,428	133,655	79,542	18.86	4,217
1978	8,190.78	4,896	5,056	3,135	19.31	162
1979	28,363.92	16,687	17,232	11,132	19.76	563
1980	113,551.14	65,742	67,889	45,662	20.21	2,259
1981	455,699.93	259,466	267,941	187,759	20.67	9,084
1982	329,332.42	230,664	238,198	91,134	18.61	4,897
1983	224,749.95	155,707	160,793	63,957	18.85	3,393
1984	56,193.29	38,481	39,738	16,455	19.10	862
1985	104,442.02	70,645	72,952	31,490	19.38	1,625
1986	133,301.76	88,992	91,899	41,403	19.67	2,105
1987	262,221.91	172,647	178,286	83,936	19.98	4,201
1988	120,013.05	77,864	80,407	39,606	20.30	1,951
1989	200,704.48	128,210	132,398	68,307	20.64	3,309
1990	106,448.33	66,892	69,077	37,371	20.99	1,780
1991	79,853.94	49,318	50,929	28,925	21.36	1,354
1992	147,838.82	89,649	92,577	55,262	21.75	2,541
1993	179,401.58	106,708	110,193	69,208	22.14	3,126
1994	425,948.95	249,563	257,714	168,235	22.26	7,558
1995	295,438.58	169,404	174,937	120,501	22.69	5,311
1996	198,623.97	111,905	115,560	83,064	22.86	3,634
1997	426,249.39	234,437	242,094	184,155	23.32	7,897
1998	448,746.54	241,874	249,774	198,972	23.52	8,460
1999	143,498.12	75,681	78,153	65,345	23.75	2,751
2000	131,003.50	67,152	69,345	61,658	24.25	2,543
2001	715,782.36	357,748	369,433	346,349	24.52	14,125
2002	109,469.57	53,246	54,985	54,484	24.81	2,196
2003	118,118.33	55,811	57,634	60,484	25.12	2,408
2004	494,215.97	227,389	234,816	259,400	25.23	10,281

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
2005	289,025.16	128,558	132,757	156,268	25.59	6,107
2006	251,604.61	107,938	111,464	140,141	25.95	5,400
2007	893,170.75	370,130	382,219	510,951	26.14	19,547
2008	796,595.36	317,842	328,224	468,372	26.36	17,768
2009	104,255.82	39,742	41,040	63,216	26.79	2,360
2010	91,204.82	33,217	34,302	56,903	27.06	2,103
2011	1,502,557.86	522,890	539,969	962,589	27.17	35,428
2012	453,125.08	149,259	154,134	298,991	27.48	10,880
2013	22,531.62	7,012	7,241	15,291	27.66	553
2014	3,033,942.52	882,877	911,714	2,122,228	28.02	75,740
2015	1,492,084.57	404,206	417,408	1,074,676	28.26	38,028
2016	1,044,409.37	261,938	270,494	773,916	28.38	27,270
2017	1,886,529.65	431,261	445,347	1,441,183	28.68	50,250
2018	10,746,467.26	2,215,922	2,288,300	8,458,168	28.87	292,974
2019	4,126,318.61	756,354	781,058	3,345,260	28.96	115,513
2020	4,276,193.97	679,915	702,123	3,574,071	29.10	122,820
2021	2,163,969.70	288,241	297,656	1,866,314	29.28	63,740
2022	7,474,334.96	795,269	821,245	6,653,090	29.39	226,373
2023	2,233,076.82	174,627	180,331	2,052,746	29.45	69,703
2024	1,850,326.40	89,926	92,863	1,757,463	29.36	59,859
2025	3,703,603.59	62,221	64,253	3,639,350	29.18	124,721
	56,852,691.71	13,790,279	14,240,698	42,611,994		1,523,160
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1911	55.24	55	55			
1912	76.30	76	76			
1923	244.72	245	245			
1927	226.02	226	226			
1928	199.71	200	200			
1929	1,826.33	1,826	1,826			
1930	56.29	56	56			
1931	19.85	20	20			
1932	24.82	24	25			
1933	104.60	102	105			
1935	272.26	261	272			
1936	277.42	264	277			
1937	446.25	421	446			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
1938	1,097.34	1,026	1,097			
1939	458.17	425	458			
1940	443.16	407	443			
1941	101.28	92	101			
1942	246.78	223	247			
1946	105.89	92	105	1	6.15	
1948	490.01	419	477	13	6.92	2
1949	539.31	457	520	19	7.31	3
1950	70.60	59	67	3	7.69	
1951	50.76	42	48	3	8.08	
1952	43.36	36	41	2	8.47	
1953	323.31	264	300	23	8.86	3
1954	320.31	259	295	26	9.26	3
1955	1,089.86	871	991	99	9.65	10
1956	527.11	417	475	53	10.05	5
1957	7,592.88	5,940	6,759	834	10.45	80
1958	7,424.56	5,746	6,538	886	10.85	82
1959	2,933.49	2,246	2,556	378	11.25	34
1960	1,738.24	1,316	1,497	241	11.66	21
1961	4,324.03	3,238	3,685	639	12.06	53
1962	4,366.17	3,232	3,678	688	12.47	55
1963	3,955.61	2,894	3,293	662	12.88	51
1964	7,752.20	5,606	6,379	1,373	13.29	103
1965	7,732.04	5,524	6,286	1,446	13.71	105
1966	26,224.24	18,510	21,063	5,161	14.12	366
1967	17,040.76	11,879	13,517	3,523	14.54	242
1968	8,212.24	5,653	6,433	1,780	14.96	119
1969	12,182.53	8,279	9,421	2,762	15.38	180
1970	12,263.04	8,224	9,358	2,905	15.81	184
1971	8,669.12	5,736	6,527	2,142	16.24	132
1972	19,908.08	12,994	14,786	5,122	16.67	307
1973	17,279.31	11,124	12,658	4,621	17.10	270
1974	16,802.73	10,663	12,134	4,669	17.54	266
1975	42,254.36	26,427	30,072	12,183	17.98	678
1976	8,016.48	4,940	5,621	2,395	18.42	130
1977	24,901.66	15,117	17,202	7,700	18.86	408
1978	9,973.48	5,961	6,783	3,190	19.31	165
1979	40,244.04	23,677	26,942	13,302	19.76	673
1980	29,057.33	16,823	19,143	9,914	20.21	491
1981	38,071.83	21,677	24,667	13,405	20.67	649
1982	103,809.33	72,708	82,736	21,074	18.61	1,132

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
1983	86,598.28	59,995	68,269	18,329	18.85	972
1984	60,620.25	41,513	47,238	13,382	19.10	701
1985	50,409.29	34,097	38,800	11,610	19.38	599
1986	95,526.34	63,773	72,568	22,958	19.67	1,167
1987	85,367.51	56,206	63,958	21,410	19.98	1,072
1988	80,857.36	52,460	59,695	21,162	20.30	1,042
1989	72,950.84	46,601	53,028	19,923	20.64	965
1990	108,136.80	67,953	77,325	30,812	20.99	1,468
1991	76,050.03	46,968	53,446	22,604	21.36	1,058
1992	128,415.85	77,871	88,611	39,805	21.75	1,830
1993	139,732.70	83,113	94,576	45,157	22.14	2,040
1994	102,100.47	59,821	68,071	34,029	22.26	1,529
1995	130,258.16	74,690	84,991	45,267	22.69	1,995
1996	233,608.14	131,615	149,767	83,841	22.86	3,668
1997	175,602.02	96,581	109,901	65,701	23.32	2,817
1998	175,600.56	94,649	107,703	67,898	23.52	2,887
1999	270,246.94	142,528	162,185	108,062	23.75	4,550
2000	173,639.51	89,008	101,284	72,356	24.25	2,984
2001	461,637.70	230,727	262,548	199,090	24.52	8,119
2002	248,850.20	121,041	137,734	111,116	24.81	4,479
2003	298,981.52	141,269	160,752	138,229	25.12	5,503
2004	339,613.55	156,256	177,806	161,807	25.23	6,413
2005	224,303.25	99,770	113,530	110,773	25.59	4,329
2006	414,410.61	177,782	202,301	212,110	25.95	8,174
2007	353,200.00	146,366	166,552	186,648	26.14	7,140
2008	464,378.56	185,287	210,841	253,538	26.36	9,618
2009	209,756.03	79,959	90,987	118,769	26.79	4,433
2010	267,963.79	97,592	111,051	156,912	27.06	5,799
2011	630,970.41	219,578	249,861	381,109	27.17	14,027
2012	437,398.93	144,079	163,950	273,449	27.48	9,951
2013	881,446.62	274,306	312,137	569,310	27.66	20,582
2014	399,424.49	116,233	132,263	267,161	28.02	9,535
2015	3,973,479.78	1,076,416	1,224,870	2,748,609	28.26	97,261
2016	990,801.13	248,493	282,764	708,037	28.38	24,948
2017	519,953.57	118,861	135,254	384,700	28.68	13,414
2018	480,594.14	99,099	112,766	367,828	28.87	12,741
2019	212,846.87	39,015	44,396	168,451	28.96	5,817
2020	1,418,226.60	225,498	256,598	1,161,629	29.10	39,919
2021	5,270,630.67	702,048	798,871	4,471,759	29.28	152,724
2022	2,513,774.79	267,466	304,354	2,209,421	29.39	75,176

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-S0						
NET SALVAGE PERCENT.. 0						
2023	3,268,748.32	255,616	290,869	2,977,879	29.45	101,116
2024	4,127,564.27	200,600	228,266	3,899,298	29.36	132,810
2025	4,753,059.47	79,851	90,864	4,662,196	29.18	159,774
	35,900,203.16	7,147,649	8,132,827	27,767,376		974,148
	189,434,032.81	39,078,726	41,871,189	147,562,844		5,209,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.3	2.75

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,174	1,312	18	5.30	3
1956	21,290.16	18,532	20,716	574	5.83	98
1957	5,372.45	4,643	5,190	182	6.11	30
1958	8,518.07	7,309	8,170	348	6.39	54
1959	4,392.86	3,742	4,183	210	6.67	31
1960	27,087.71	22,898	25,596	1,491	6.96	214
1961	1,916.00	1,607	1,796	120	7.25	17
1962	1,339.47	1,115	1,246	93	7.55	12
1963	30.71	25	28	3	7.85	
1965	41,595.76	33,757	37,735	3,861	8.48	455
1966	19,579.16	15,750	17,606	1,973	8.80	224
1967	14,375.52	11,462	12,813	1,563	9.12	171
1968	818.29	646	722	96	9.46	10
1969	15,932.36	12,463	13,932	2,001	9.80	204
1970	553.00	428	478	75	10.15	7
1972	36,690.90	27,812	31,090	5,601	10.89	514
1973	38,195.02	28,629	32,003	6,192	11.27	549
1974	19,018.54	14,091	15,752	3,267	11.66	280
1975	25,329.73	18,541	20,726	4,604	12.06	382
1976	12,818.60	9,266	10,358	2,461	12.47	197
1977	148.01	106	118	30	12.89	2
1978	4,242.67	2,986	3,338	905	13.33	68
1979	1,542.38	1,070	1,196	346	13.77	25
1980	4,638.03	3,171	3,545	1,093	14.23	77
1981	80,176.22	53,985	60,347	19,829	14.70	1,349
1982	141,945.62	108,049	120,782	21,163	13.65	1,550
1983	6,800.47	5,115	5,718	1,083	14.00	77
1984	199,926.07	148,505	166,006	33,920	14.37	2,360
1985	433,461.53	317,727	355,170	78,291	14.75	5,308
1986	265,735.11	192,073	214,708	51,027	15.15	3,368
1987	791,585.85	563,767	630,206	161,380	15.56	10,371
1988	18,764.80	13,158	14,709	4,056	15.98	254
1989	37,807.02	26,079	29,152	8,655	16.41	527
1990	128,484.87	86,663	96,876	31,609	17.13	1,845
1991	257,739.07	170,726	190,846	66,893	17.58	3,805
1992	198,243.74	128,839	144,022	54,221	18.05	3,004
1993	32,985.36	21,117	23,606	9,380	18.26	514
1994	6,197.62	3,885	4,343	1,855	18.75	99
1995	265,285.40	162,620	181,784	83,501	19.25	4,338
1996	390,043.61	233,558	261,082	128,961	19.76	6,526
1998	8,401.63	4,782	5,346	3,056	20.81	147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	137,123	153,283	124,969	23.16	5,396
2009	23,277.53	9,027	10,091	13,187	26.05	506
2014	78,923.32	22,872	25,567	53,356	28.18	1,893
2016	168,831.19	41,870	46,804	122,027	28.81	4,236
2017	32,073.62	7,252	8,107	23,967	29.09	824
2019	90,422.23	16,339	18,265	72,158	29.47	2,449
2020	191,930.65	30,095	33,642	158,289	29.59	5,349
2021	1,737,045.60	228,943	255,923	1,481,122	29.63	49,987
2022	16,273,209.43	1,731,469	1,935,519	14,337,691	29.39	487,842
2023	11,709,756.03	930,926	1,040,634	10,669,122	28.95	368,536
2024	907,248.89	46,088	51,519	855,730	28.00	30,562
	35,061,310.59	5,683,875	6,353,707	28,707,604		1,006,646
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,185	13,500	3,280	6.96	471
1962	29,310.05	24,392	23,214	6,096	7.55	807
1963	28,716.91	23,708	22,563	6,153	7.85	784
1964	1,610.71	1,319	1,255	355	8.16	44
1965	15,335.53	12,446	11,845	3,490	8.48	412
1966	114,389.19	92,019	87,577	26,812	8.80	3,047
1967	4,284.76	3,416	3,251	1,034	9.12	113
1968	126,189.95	99,662	94,851	31,339	9.46	3,313
1969	116,466.84	91,103	86,705	29,762	9.80	3,037
1970	18,752.91	14,523	13,822	4,931	10.15	486
1971	13,464.24	10,317	9,819	3,645	10.52	346
1972	2,349.36	1,781	1,695	654	10.89	60
1974	21,308.55	15,787	15,025	6,284	11.66	539
1975	37,036.13	27,110	25,801	11,235	12.06	932
1977	2,043.72	1,458	1,388	656	12.89	51
1978	2,934.41	2,065	1,965	969	13.33	73
1979	1,353.24	939	894	460	13.77	33
1980	47,010.45	32,145	30,593	16,417	14.23	1,154
1981	702,199.80	472,812	449,987	252,213	14.70	17,157
1982	114,036.20	86,804	82,613	31,423	13.65	2,302
1983	6,538.51	4,918	4,681	1,858	14.00	133
1984	1,848.56	1,373	1,307	542	14.37	38
1985	33,053.50	24,228	23,058	9,995	14.75	678

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
NET SALVAGE PERCENT.. 0						
1986	796.80	576	548	249	15.15	16
1987	900.93	642	611	290	15.56	19
1988	228,712.92	160,373	152,631	76,082	15.98	4,761
1989	5,767.35	3,978	3,786	1,981	16.41	121
1990	8,208.45	5,537	5,270	2,939	17.13	172
1991	15,153.04	10,037	9,552	5,601	17.58	319
1992	1,292.66	840	799	493	18.05	27
1993	49,169.36	31,478	29,958	19,211	18.26	1,052
1994	82,378.57	51,635	49,142	33,236	18.75	1,773
1995	52,734.74	32,326	30,765	21,969	19.25	1,141
1996	44,580.63	26,695	25,406	19,174	19.76	970
1997	532,333.33	310,989	295,976	236,358	20.28	11,655
1998	118,063.23	67,202	63,958	54,105	20.81	2,600
1999	58,548.09	32,424	30,859	27,689	21.35	1,297
2000	69,703.96	37,682	35,863	33,841	21.67	1,562
2001	173,986.69	91,221	86,817	87,169	22.23	3,921
2002	184,888.86	93,850	89,319	95,570	22.80	4,192
2003	175,733.00	86,601	82,420	93,313	23.16	4,029
2004	75,956.41	36,094	34,352	41,605	23.75	1,752
2005	48,587.58	22,311	21,234	27,354	24.14	1,133
2006	162,733.73	71,717	68,255	94,479	24.75	3,817
2007	9,461.70	4,008	3,815	5,647	25.17	224
2008	460,995.77	187,164	178,129	282,867	25.60	11,049
2009	53,996.90	20,940	19,929	34,068	26.05	1,308
2010	265,809.52	98,057	93,323	172,486	26.52	6,504
2011	1,348,202.00	471,062	448,321	899,881	27.00	33,329
2012	500,205.13	165,468	157,480	342,725	27.31	12,549
2013	309,369.28	95,904	91,274	218,095	27.82	7,840
2014	8,711,938.63	2,524,720	2,402,837	6,309,101	28.18	223,886
2015	356,025.70	96,056	91,419	264,607	28.41	9,314
2018	1.37			1	29.26	
2019	2,178,764.95	393,703	374,697	1,804,068	29.47	61,217
2020	350,661.95	54,984	52,330	298,332	29.59	10,082
2021	214,987.16	28,335	26,967	188,020	29.63	6,346
2022	5,163,458.24	549,392	522,870	4,640,589	29.39	157,897
2023	4,629,308.82	368,030	350,263	4,279,046	28.95	147,808
2024	466,548.77	23,701	22,557	443,992	28.00	15,857
	28,566,980.11	7,314,242	6,961,142	21,605,838		787,549

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
NET SALVAGE PERCENT.. 0						
1955	266.15	233	224	42	5.56	8
1957	1,419.60	1,227	1,180	240	6.11	39
1959	1,154.96	984	946	209	6.67	31
1960	352.50	298	287	66	6.96	9
1961	3,229.10	2,709	2,605	624	7.25	86
1966	2,958.56	2,380	2,289	670	8.80	76
1967	3,788.99	3,021	2,905	884	9.12	97
1968	2,785.64	2,200	2,116	670	9.46	71
1970	2,147.66	1,663	1,599	548	10.15	54
1972	481.68	365	351	131	10.89	12
1973	1,415.71	1,061	1,020	395	11.27	35
1974	1,983.52	1,470	1,414	570	11.66	49
1975	1,411.62	1,033	993	418	12.06	35
1977	3,626.30	2,588	2,489	1,138	12.89	88
1979	10,681.17	7,413	7,129	3,553	13.77	258
1981	703.40	474	456	248	14.70	17
1982	2,492.78	1,898	1,825	668	13.65	49
1988	1,548.80	1,086	1,044	504	15.98	32
1989	1,790.48	1,235	1,188	603	16.41	37
1992	417.27	271	261	157	18.05	9
1995	551.52	338	325	226	19.25	12
2012	1,055.35	349	336	720	27.31	26
2013	422.81	131	126	297	27.82	11
2019	181,294.79	32,760	31,503	149,792	29.47	5,083
2022	164,417.17	17,494	16,823	147,594	29.39	5,022
2023	292,419.13	23,247	22,355	270,064	28.95	9,329
2024	386,828.37	19,651	18,897	367,931	28.00	13,140
	1,071,645.03	127,579	122,684	948,961		33,715
	64,699,935.73	13,125,696	13,437,533	51,262,403		1,827,910

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 2.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1950	6,061.43	5,775	5,478	584	2.13	274
1951	5,968.17	5,649	5,358	610	2.41	253
1952	6,934.21	6,520	6,184	750	2.69	279
1953	7,470.11	6,975	6,616	854	2.98	287
1954	12,496.42	11,588	10,992	1,505	3.27	460
1955	27,944.53	25,734	24,410	3,535	3.56	993
1956	53,001.77	48,467	45,973	7,029	3.85	1,826
1957	66,489.45	60,372	57,265	9,224	4.14	2,228
1958	91,412.49	82,414	78,173	13,240	4.43	2,989
1959	168,796.56	151,091	143,316	25,481	4.72	5,399
1960	234,007.24	207,955	197,254	36,754	5.01	7,336
1961	256,638.40	226,412	214,761	41,878	5.30	7,902
1962	243,443.22	213,149	202,180	41,263	5.60	7,368
1963	281,662.06	244,733	232,139	49,523	5.90	8,394
1964	275,810.15	237,809	225,571	50,239	6.20	8,103
1965	346,254.28	296,162	280,921	65,333	6.51	10,036
1966	485,809.55	412,180	390,969	94,841	6.82	13,906
1967	450,554.29	379,065	359,558	90,996	7.14	12,745
1968	529,493.30	441,597	418,872	110,621	7.47	14,809
1969	559,673.01	462,536	438,734	120,939	7.81	15,485
1970	556,776.81	455,939	432,476	124,301	8.15	15,252
1971	623,011.81	505,331	479,326	143,685	8.50	16,904
1972	875,245.65	702,726	666,563	208,682	8.87	23,527
1973	1,098,490.86	872,938	828,016	270,475	9.24	29,272
1974	1,133,011.91	890,547	844,719	288,293	9.63	29,937
1975	758,265.14	589,255	558,932	199,333	10.03	19,874
1976	835,161.91	641,404	608,397	226,765	10.44	21,721
1977	1,613,794.39	1,224,337	1,161,332	452,462	10.86	41,663
1978	1,499,885.48	1,123,249	1,065,446	434,439	11.30	38,446
1979	2,766,024.82	2,043,788	1,938,614	827,411	11.75	70,418
1980	4,628,652.84	3,372,760	3,199,196	1,429,456	12.21	117,073
1981	4,699,015.53	3,373,893	3,200,271	1,498,744	12.69	118,104
1982	4,136,247.75	3,238,682	3,072,018	1,064,230	12.06	88,245
1983	3,064,985.35	2,370,766	2,248,765	816,220	12.45	65,560
1984	3,224,776.99	2,462,440	2,335,722	889,055	12.85	69,187
1985	3,738,641.97	2,816,319	2,671,390	1,067,252	13.26	80,487
1986	4,023,831.62	2,988,097	2,834,328	1,189,503	13.69	86,888
1987	4,754,506.83	3,477,922	3,298,947	1,455,560	14.13	103,012
1988	6,108,490.29	4,398,113	4,171,784	1,936,706	14.58	132,833
1989	8,686,095.63	6,150,624	5,834,110	2,851,985	15.05	189,501
1990	9,633,168.30	6,702,759	6,357,832	3,275,336	15.52	211,040

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1991	8,741,815.89	5,971,534	5,664,236	3,077,580	16.01	192,229
1992	8,710,595.34	5,836,099	5,535,771	3,174,824	16.50	192,414
1993	5,916,713.82	3,884,323	3,684,434	2,232,280	17.00	131,311
1994	11,762,589.87	7,558,640	7,169,669	4,592,921	17.52	262,153
1995	12,472,888.89	7,836,716	7,433,435	5,039,454	18.04	279,349
1996	10,372,207.16	6,364,386	6,036,872	4,335,335	18.58	233,333
1997	11,577,667.88	6,929,234	6,572,653	5,005,015	19.12	261,769
1998	9,256,410.68	5,396,487	5,118,781	4,137,629	19.67	210,352
1999	9,449,926.00	5,359,053	5,083,274	4,366,652	20.23	215,850
2000	9,890,462.03	5,447,666	5,167,327	4,723,135	20.80	227,074
2001	9,765,287.95	5,215,640	4,947,241	4,818,047	21.37	225,458
2002	10,272,053.10	5,310,651	5,037,363	5,234,690	21.95	238,482
2003	8,237,444.98	4,114,604	3,902,865	4,334,580	22.55	192,221
2004	11,087,570.83	5,364,167	5,088,125	5,999,446	22.94	261,528
2005	9,343,655.38	4,348,537	4,124,759	5,218,896	23.55	221,609
2006	10,146,846.33	4,531,582	4,298,385	5,848,461	24.17	241,972
2007	10,088,036.01	4,329,785	4,106,972	5,981,064	24.60	243,133
2008	13,259,807.99	5,429,891	5,150,467	8,109,341	25.24	321,289
2009	13,495,966.41	5,255,329	4,984,888	8,511,079	25.87	328,994
2010	13,927,744.10	5,158,836	4,893,360	9,034,384	26.34	342,991
2011	21,389,675.10	7,473,552	7,088,960	14,300,715	27.00	529,656
2012	31,417,930.73	10,349,066	9,816,499	21,601,432	27.48	786,078
2013	40,774,797.25	12,591,257	11,943,306	28,831,492	27.98	1,030,432
2014	39,669,832.81	11,405,077	10,818,167	28,851,666	28.50	1,012,339
2015	41,403,750.13	10,996,836	10,430,934	30,972,816	29.03	1,066,924
2016	45,156,798.33	10,982,133	10,416,988	34,739,811	29.56	1,175,230
2017	42,791,726.01	9,456,971	8,970,311	33,821,415	29.96	1,128,886
2018	48,856,015.42	9,634,406	9,138,615	39,717,400	30.52	1,301,356
2019	64,929,980.67	11,271,845	10,691,791	54,238,190	30.95	1,752,446
2020	59,209,093.61	8,857,680	8,401,860	50,807,234	31.26	1,625,311
2021	74,962,237.17	9,340,295	8,859,639	66,102,598	31.60	2,091,854
2022	95,155,806.61	9,420,425	8,935,646	86,220,161	31.84	2,707,920
2023	98,577,298.91	7,196,143	6,825,826	91,751,472	31.75	2,889,810
2024	55,611,979.73	2,535,906	2,405,407	53,206,573	31.39	1,695,017
2025	88,314,151.23	1,466,015	1,390,573	86,923,578	29.62	2,934,625
	1,128,564,766.87	296,548,839	281,288,310	847,276,457		30,241,411

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1931	2,693.59	2,694	2,694			
1932	4,242.18	4,242	4,242			
1933	3,328.78	3,329	3,329			
1934	5,010.11	5,010	5,010			
1935	4,210.99	4,211	4,211			
1936	6,297.06	6,297	6,297			
1937	7,116.60	7,117	7,117			
1938	5,757.90	5,758	5,758			
1939	9,479.75	9,480	9,480			
1940	8,726.04	8,726	8,726			
1941	8,047.32	8,047	8,047			
1942	4,943.85	4,933	4,944			
1943	3,547.48	3,525	3,547			
1944	5,778.18	5,709	5,778			
1945	9,524.70	9,357	9,478	46	0.79	46
1946	16,175.95	15,799	16,004	172	1.05	164
1947	17,365.68	16,860	17,079	287	1.31	219
1948	21,141.70	20,399	20,664	478	1.58	303
1949	18,993.98	18,209	18,445	549	1.86	295
1950	27,113.45	25,830	26,165	948	2.13	445
1951	20,569.30	19,468	19,721	849	2.41	352
1952	1,552,613.86	1,459,799	1,478,752	73,862	2.69	27,458
1953	16,230.51	15,156	15,353	878	2.98	295
1954	23,217.38	21,530	21,810	1,408	3.27	431
1955	39,267.93	36,161	36,630	2,637	3.56	741
1956	45,531.04	41,635	42,176	3,355	3.85	871
1957	63,339.95	57,513	58,260	5,080	4.14	1,227
1958	93,101.00	83,936	85,026	8,075	4.43	1,823
1959	148,379.67	132,816	134,540	13,839	4.72	2,932
1960	130,095.68	115,612	117,113	12,983	5.01	2,591
1961	157,951.18	139,348	141,157	16,794	5.30	3,169
1962	286,325.71	250,695	253,950	32,376	5.60	5,781
1963	361,471.86	314,079	318,157	43,315	5.90	7,342
1964	489,011.07	421,635	427,109	61,902	6.20	9,984
1965	584,136.06	499,629	506,116	78,020	6.51	11,985
1966	648,477.33	550,194	557,337	91,140	6.82	13,364
1967	760,004.73	639,415	647,717	112,288	7.14	15,727
1968	984,138.47	820,771	831,427	152,711	7.47	20,443
1969	1,040,779.47	860,142	871,309	169,470	7.81	21,699
1970	1,201,309.64	983,740	996,512	204,798	8.15	25,129
1971	408,211.97	331,105	335,404	72,808	8.50	8,566

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1972	764,961.52	614,180	622,154	142,808	8.87	16,100
1973	1,267,510.66	1,007,253	1,020,330	247,181	9.24	26,751
1974	1,303,998.64	1,024,943	1,038,250	265,749	9.63	27,596
1975	1,114,309.01	865,941	877,183	237,126	10.03	23,642
1976	1,350,130.13	1,036,900	1,050,362	299,768	10.44	28,713
1977	1,720,660.42	1,305,413	1,322,361	398,299	10.86	36,676
1978	1,310,027.18	981,066	993,803	316,224	11.30	27,984
1979	1,654,038.59	1,222,153	1,238,020	416,018	11.75	35,406
1980	2,071,888.21	1,509,723	1,529,324	542,565	12.21	44,436
1981	1,759,001.72	1,262,963	1,279,360	479,642	12.69	37,797
1982	1,459,626.28	1,142,887	1,157,725	301,901	12.06	25,033
1983	1,101,388.09	851,924	862,985	238,404	12.45	19,149
1984	1,634,552.95	1,248,145	1,264,350	370,203	12.85	28,810
1985	2,003,225.08	1,509,029	1,528,621	474,604	13.26	35,792
1986	2,541,030.84	1,886,970	1,911,468	629,562	13.69	45,987
1987	3,373,188.92	2,467,488	2,499,523	873,666	14.13	61,831
1988	4,520,617.27	3,254,844	3,297,102	1,223,516	14.58	83,917
1989	4,230,655.88	2,995,727	3,034,620	1,196,035	15.05	79,471
1990	4,706,416.88	3,274,725	3,317,241	1,389,176	15.52	89,509
1991	3,426,130.21	2,340,390	2,370,775	1,055,355	16.01	65,918
1992	4,215,713.82	2,824,528	2,861,199	1,354,515	16.50	82,092
1993	4,429,991.24	2,908,289	2,946,047	1,483,944	17.00	87,291
1994	4,586,176.28	2,947,077	2,985,339	1,600,837	17.52	91,372
1995	5,209,208.69	3,272,946	3,315,439	1,893,770	18.04	104,976
1996	5,185,462.50	3,181,800	3,223,109	1,962,353	18.58	105,616
1997	6,155,141.38	3,683,852	3,731,679	2,423,462	19.12	126,750
1998	5,587,366.86	3,257,435	3,299,726	2,287,641	19.67	116,301
1999	4,060,062.60	2,302,462	2,332,355	1,727,708	20.23	85,403
2000	3,298,143.31	1,816,617	1,840,202	1,457,941	20.80	70,093
2001	5,923,718.22	3,163,858	3,204,934	2,718,784	21.37	127,224
2002	4,955,082.45	2,561,778	2,595,037	2,360,045	21.95	107,519
2003	5,412,356.23	2,703,472	2,738,571	2,673,785	22.55	118,571
2004	11,424,067.41	5,526,964	5,598,720	5,825,347	22.94	253,938
2005	7,407,753.79	3,447,569	3,492,329	3,915,425	23.55	166,260
2006	4,360,958.79	1,947,604	1,972,890	2,388,069	24.17	98,803
2007	5,969,897.34	2,562,280	2,595,546	3,374,351	24.60	137,169
2008	6,388,101.27	2,615,927	2,649,890	3,738,212	25.24	148,107
2009	6,450,382.80	2,511,779	2,544,389	3,905,993	25.87	150,985
2010	4,251,983.99	1,574,935	1,595,382	2,656,602	26.34	100,858
2011	7,432,228.07	2,596,820	2,630,534	4,801,694	27.00	177,841
2012	9,280,667.65	3,057,052	3,096,742	6,183,926	27.48	225,034

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2013	9,157,346.08	2,827,788	2,864,501	6,292,845	27.98	224,905
2014	9,857,699.84	2,834,089	2,870,884	6,986,816	28.50	245,151
2015	14,077,231.48	3,738,913	3,787,455	10,289,776	29.03	354,453
2016	15,590,284.71	3,791,557	3,840,783	11,749,502	29.56	397,480
2017	17,135,520.35	3,786,950	3,836,116	13,299,404	29.96	443,905
2018	19,394,135.17	3,824,523	3,874,177	15,519,958	30.52	508,518
2019	23,536,894.44	4,086,005	4,139,053	19,397,841	30.95	626,748
2020	18,189,343.04	2,721,126	2,756,454	15,432,889	31.26	493,694
2021	32,296,657.72	4,024,164	4,076,410	28,220,248	31.60	893,046
2022	29,235,121.44	2,894,277	2,931,853	26,303,268	31.84	826,108
2023	25,374,102.93	1,852,310	1,876,358	23,497,744	31.75	740,086
2024	14,575,684.93	664,651	673,280	13,902,405	31.39	442,893
2025	29,527,526.34	490,157	496,521	29,031,006	29.62	980,115
	432,489,030.74	137,784,129	139,572,052	292,916,979		10,883,205
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1958	725.55	654	673	53	4.43	12
1959	513.77	460	473	41	4.72	9
1960	110.02	98	101	9	5.01	2
1961	12,697.87	11,202	11,523	1,175	5.30	222
1962	5,580.31	4,886	5,026	554	5.60	99
1963	11,950.73	10,384	10,682	1,269	5.90	215
1964	13,683.94	11,799	12,137	1,547	6.20	250
1965	12,409.97	10,615	10,919	1,491	6.51	229
1966	11,636.73	9,873	10,156	1,481	6.82	217
1967	22,721.27	19,116	19,664	3,058	7.14	428
1968	26,361.88	21,986	22,616	3,746	7.47	501
1969	23,491.39	19,414	19,970	3,521	7.81	451
1970	26,260.71	21,505	22,121	4,140	8.15	508
1971	45,043.53	36,535	37,582	7,462	8.50	878
1972	63,799.04	51,224	52,692	11,107	8.87	1,252
1973	38,112.07	30,287	31,155	6,957	9.24	753
1974	87,567.78	68,828	70,800	16,768	9.63	1,741
1975	129,254.45	100,445	103,323	25,931	10.03	2,585
1976	87,835.07	67,457	69,390	18,445	10.44	1,767
1977	46,916.76	35,594	36,614	10,303	10.86	949
1978	59,932.67	44,883	46,169	13,764	11.30	1,218

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1979	54,466.43	40,245	41,398	13,068	11.75	1,112
1980	133,004.87	96,917	99,694	33,311	12.21	2,728
1981	315,659.50	226,644	233,138	82,522	12.69	6,503
1982	308,502.46	241,557	248,478	60,024	12.06	4,977
1983	268,160.55	207,422	213,365	54,795	12.45	4,401
1984	375,053.29	286,391	294,597	80,456	12.85	6,261
1985	488,446.25	367,947	378,490	109,957	13.26	8,292
1986	554,247.88	411,584	423,377	130,871	13.69	9,560
1987	713,979.21	522,276	537,241	176,739	14.13	12,508
1988	691,753.22	498,062	512,333	179,420	14.58	12,306
1989	1,174,121.93	831,396	855,218	318,904	15.05	21,190
1990	1,231,291.95	856,733	881,281	350,011	15.52	22,552
1991	1,077,911.70	736,321	757,418	320,493	16.01	20,018
1992	1,672,441.61	1,120,536	1,152,642	519,799	16.50	31,503
1993	1,212,920.88	796,283	819,099	393,822	17.00	23,166
1994	2,151,630.86	1,382,638	1,422,254	729,377	17.52	41,631
1995	2,463,064.46	1,547,543	1,591,884	871,180	18.04	48,292
1996	2,372,524.44	1,455,781	1,497,493	875,032	18.58	47,095
1997	2,442,864.13	1,462,054	1,503,946	938,919	19.12	49,107
1998	2,749,889.94	1,603,186	1,649,121	1,100,769	19.67	55,962
1999	2,469,420.21	1,400,408	1,440,533	1,028,887	20.23	50,859
2000	2,216,109.81	1,220,633	1,255,607	960,503	20.80	46,178
2001	2,231,661.74	1,191,931	1,226,083	1,005,579	21.37	47,056
2002	3,444,978.80	1,781,054	1,832,086	1,612,893	21.95	73,480
2003	1,678,833.78	838,577	862,604	816,229	22.55	36,196
2004	2,554,756.93	1,235,991	1,271,405	1,283,352	22.94	55,944
2005	2,681,429.39	1,247,937	1,283,694	1,397,736	23.55	59,352
2006	1,826,929.73	815,907	839,285	987,645	24.17	40,862
2007	1,384,236.65	594,114	611,137	773,100	24.60	31,427
2008	4,021,154.98	1,646,663	1,693,844	2,327,311	25.24	92,207
2009	2,005,071.67	780,775	803,146	1,201,925	25.87	46,460
2010	3,064,677.64	1,135,157	1,167,682	1,896,995	26.34	72,020
2011	3,308,624.02	1,156,033	1,189,156	2,119,468	27.00	78,499
2012	5,946,886.02	1,958,904	2,015,032	3,931,854	27.48	143,081
2013	5,374,135.33	1,659,533	1,707,083	3,667,052	27.98	131,060
2014	6,995,190.32	2,011,117	2,068,741	4,926,450	28.50	172,858
2015	6,788,479.76	1,803,020	1,854,681	4,933,799	29.03	169,955
2016	6,489,346.70	1,578,209	1,623,429	4,865,918	29.56	164,612
2017	5,199,518.38	1,149,094	1,182,018	4,017,500	29.96	134,095
2018	5,348,896.68	1,054,802	1,085,025	4,263,872	30.52	139,707
2019	5,605,295.88	973,079	1,000,960	4,604,336	30.95	148,767

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2020	5,593,844.00	836,839	860,817	4,733,027	31.26	151,408
2021	679,367.31	84,649	87,074	592,293	31.60	18,743
2022	14,747,038.56	1,459,957	1,501,789	13,245,250	31.84	415,994
2023	6,619,589.27	483,230	497,076	6,122,513	31.75	192,835
2024	11,950,186.61	544,929	560,543	11,389,644	31.39	362,843
2025	16,577,344.99	275,184	283,069	16,294,276	29.62	550,111
	159,981,546.23	46,186,487	47,509,848	112,471,698		4,070,059
	1,721,035,343.84	480,519,455	468,370,210	1,252,665,134		45,194,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.7	2.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 36-R2						
NET SALVAGE PERCENT.. 0						
1965	235.51	225	225	11	1.68	7
1966	2,990.32	2,828	2,827	163	1.96	83
1967	12,058.74	11,308	11,305	754	2.24	337
1968	33,988.38	31,600	31,592	2,396	2.53	947
1969	36,355.00	33,507	33,499	2,856	2.82	1,013
1970	34,800.75	31,794	31,786	3,015	3.11	969
1971	16,581.26	15,015	15,011	1,570	3.40	462
1972	20,346.57	18,261	18,256	2,090	3.69	566
1973	39,229.25	34,892	34,883	4,346	3.98	1,092
1974	43,995.40	38,777	38,767	5,228	4.27	1,224
1975	35,621.97	31,100	31,092	4,530	4.57	991
1976	24,832.59	21,473	21,468	3,365	4.87	691
1977	31,013.59	26,551	26,544	4,469	5.18	863
1978	84,840.33	71,902	71,884	12,956	5.49	2,360
1979	93,754.49	78,623	78,604	15,151	5.81	2,608
1980	432,618.06	358,831	358,742	73,876	6.14	12,032
1981	251,244.79	206,021	205,970	45,275	6.48	6,987
1982	158,437.08	137,840	137,806	20,631	6.50	3,174
1983	19,041.14	16,429	16,425	2,616	6.76	387
1984	85,704.44	73,269	73,251	12,454	7.04	1,769
1985	285,609.64	241,740	241,680	43,929	7.35	5,977
1986	191,024.80	159,964	159,924	31,100	7.67	4,055
1987	307,510.89	254,558	254,495	53,016	8.01	6,619
1988	271,030.10	221,567	221,512	49,518	8.37	5,916
1989	391,741.51	314,568	314,490	77,251	8.95	8,631
1990	723,779.09	572,944	572,802	150,977	9.35	16,147
1991	766,978.71	598,013	597,865	169,113	9.75	17,345
1992	735,447.05	564,235	564,096	171,351	10.17	16,849
1993	616,133.01	464,564	464,449	151,684	10.60	14,310
1994	858,870.88	635,736	635,579	223,292	11.06	20,189
1995	866,220.12	628,789	628,634	237,587	11.52	20,624
1996	610,773.69	434,260	434,153	176,621	11.99	14,731
1997	856,491.84	595,604	595,457	261,035	12.48	20,916
1998	720,326.39	489,246	489,125	231,201	12.99	17,798
1999	877,371.40	583,627	583,483	293,889	13.34	22,031
2000	789,024.86	511,051	510,925	278,100	13.87	20,050
2001	1,128,371.00	710,422	710,246	418,125	14.41	29,016
2002	785,049.41	479,665	479,546	305,503	14.96	20,421
2003	885,872.14	524,259	524,129	361,743	15.52	23,308
2004	819,671.25	468,770	468,654	351,017	16.09	21,816
2005	962,725.54	532,869	532,737	429,988	16.54	25,997

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 36-R2						
NET SALVAGE PERCENT.. 0						
2006	1,005,741.39	535,457	535,325	470,417	17.13	27,462
2007	718,577.15	366,905	366,814	351,763	17.73	19,840
2008	2,633,108.01	1,290,223	1,289,904	1,343,204	18.21	73,762
2009	1,398,525.05	653,111	652,950	745,575	18.83	39,595
2010	1,662,568.49	739,510	739,327	923,241	19.34	47,737
2011	2,959,148.22	1,248,761	1,248,452	1,710,696	19.86	86,138
2012	2,487,574.45	987,318	987,074	1,500,500	20.51	73,159
2013	3,133,413.77	1,167,197	1,166,909	1,966,505	21.06	93,376
2014	3,212,513.77	1,115,706	1,115,430	2,097,083	21.61	97,042
2015	2,695,718.78	866,134	865,920	1,829,799	22.18	82,498
2016	3,340,518.34	986,789	986,545	2,353,973	22.66	103,882
2017	4,156,035.33	1,116,311	1,116,035	3,040,000	23.15	131,317
2018	7,292,892.31	1,756,128	1,755,694	5,537,198	23.65	234,131
2019	4,540,693.22	962,173	961,935	3,578,758	24.17	148,066
2020	4,028,992.17	735,694	735,512	3,293,480	24.62	133,773
2021	4,679,946.78	714,160	713,984	3,965,963	25.00	158,639
2022	6,683,620.53	811,392	811,191	5,872,429	25.32	231,928
2023	5,340,985.06	478,018	477,900	4,863,085	25.43	191,234
2024	5,661,041.78	317,018	316,940	5,344,102	25.31	211,146
2025	9,575,167.68	195,333	195,285	9,379,883	23.95	391,644
	93,114,495.26	28,270,035	28,263,049	64,851,446		2,967,677
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1945	44.40	44	44			
1951	83.67	84	84			
1953	167.98	168	168			
1954	361.91	362	362			
1955	1,911.96	1,912	1,912			
1956	3,859.74	3,860	3,860			
1957	1,596.57	1,597	1,597			
1958	7,042.09	7,042	7,042			
1959	5,921.22	5,906	5,921			
1960	9,769.65	9,672	9,770			
1961	29,272.42	28,777	29,272			
1962	54,224.97	52,930	54,225			
1963	64,764.50	62,732	64,765			
1964	122,514.80	117,750	122,515			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 36-R2						
NET SALVAGE PERCENT.. 0						
1965	229,312.58	218,611	229,313			
1966	336,941.70	318,599	336,942			
1967	264,570.33	248,109	264,570			
1968	311,890.47	289,971	311,890			
1969	467,116.98	430,528	467,117			
1970	404,132.54	369,220	403,793	340	3.11	109
1971	261,513.47	236,816	258,991	2,523	3.40	742
1972	262,537.96	235,628	257,692	4,846	3.69	1,313
1973	115,421.14	102,660	112,273	3,148	3.98	791
1974	35,480.42	31,272	34,200	1,280	4.27	300
1975	60,553.21	52,867	57,817	2,736	4.57	599
1976	25,349.98	21,921	23,974	1,376	4.87	283
1977	42,287.68	36,203	39,593	2,695	5.18	520
1978	37,532.19	31,809	34,788	2,745	5.49	500
1979	115,363.64	96,745	105,804	9,560	5.81	1,645
1980	870,714.22	722,205	789,831	80,884	6.14	13,173
1981	1,250,352.72	1,025,289	1,121,295	129,058	6.48	19,916
1982	103,573.25	90,109	98,547	5,027	6.50	773
1983	47,738.44	41,189	45,046	2,693	6.76	398
1984	267,602.03	228,773	250,195	17,407	7.04	2,473
1985	482,654.62	408,519	446,772	35,883	7.35	4,882
1986	579,815.05	485,537	531,002	48,814	7.67	6,364
1987	522,189.86	432,269	472,746	49,444	8.01	6,173
1988	631,046.20	515,880	564,186	66,860	8.37	7,988
1989	592,836.93	476,048	520,624	72,213	8.95	8,068
1990	595,027.41	471,024	515,130	79,898	9.35	8,545
1991	707,518.31	551,652	603,307	104,211	9.75	10,688
1992	1,077,385.59	826,570	903,968	173,418	10.17	17,052
1993	1,269,497.76	957,201	1,046,831	222,667	10.60	21,006
1994	2,278,778.84	1,686,752	1,844,695	434,083	11.06	39,248
1995	376,665.24	273,421	299,023	77,642	11.52	6,740
1996	1,143,133.54	812,768	888,874	254,260	11.99	21,206
1997	1,081,244.66	751,898	822,304	258,941	12.48	20,748
1998	1,482,903.76	1,007,188	1,101,499	381,405	12.99	29,361
1999	748,941.57	498,196	544,846	204,096	13.34	15,300
2000	799,859.36	518,069	566,580	233,280	13.87	16,819
2001	981,906.56	618,208	676,096	305,811	14.41	21,222
2002	921,690.03	563,153	615,885	305,805	14.96	20,442
2003	583,303.67	345,199	377,523	205,781	15.52	13,259
2004	1,741,327.93	995,865	1,089,115	652,213	16.09	40,535
2005	1,220,416.44	675,500	738,752	481,664	16.54	29,121

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 36-R2						
NET SALVAGE PERCENT.. 0						
2006	1,276,548.60	679,634	743,273	533,275	17.13	31,131
2007	1,835,361.58	937,136	1,024,887	810,474	17.73	45,712
2008	1,406,219.76	689,048	753,569	652,651	18.21	35,840
2009	1,472,195.81	687,515	751,892	720,304	18.83	38,253
2010	993,776.44	442,032	483,423	510,354	19.34	26,389
2011	1,895,716.25	799,992	874,901	1,020,815	19.86	51,401
2012	1,407,517.71	558,644	610,954	796,564	20.51	38,838
2013	1,296,706.20	483,023	528,252	768,454	21.06	36,489
2014	1,613,837.35	560,486	612,969	1,000,869	21.61	46,315
2015	1,653,753.59	531,351	581,105	1,072,648	22.18	48,361
2016	1,321,996.07	390,518	427,085	894,911	22.66	39,493
2017	2,710,955.51	728,163	796,346	1,914,609	23.15	82,704
2018	4,293,337.81	1,033,836	1,130,642	3,162,696	23.65	133,729
2019	2,085,188.41	441,851	483,225	1,601,964	24.17	66,279
2020	2,752,896.08	502,679	549,749	2,203,147	24.62	89,486
2021	2,096,081.94	319,862	349,813	1,746,269	25.00	69,851
2022	6,678,951.05	810,825	886,749	5,792,202	25.32	228,760
2023	7,273,606.88	650,988	711,945	6,561,662	25.43	258,028
2024	3,946,560.48	221,007	241,702	3,704,859	25.31	146,379
2025	5,394,834.52	110,055	120,360	5,274,474	23.95	220,229
	79,035,706.20	30,570,922	33,377,802	45,657,904		2,141,969
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1967	13,074.42	12,261	10,878	2,197	2.24	981
1968	18,676.56	17,364	15,405	3,272	2.53	1,293
1969	34,122.69	31,450	27,901	6,221	2.82	2,206
1970	24,237.07	22,143	19,645	4,592	3.11	1,477
1971	22,598.87	20,465	18,156	4,443	3.40	1,307
1972	56,201.16	50,441	44,750	11,451	3.69	3,103
1973	78,488.82	69,811	61,934	16,555	3.98	4,160
1974	43,401.37	38,254	33,938	9,464	4.27	2,216
1975	46,836.42	40,891	36,277	10,559	4.57	2,311
1976	32,111.75	27,768	24,635	7,477	4.87	1,535
1977	17,575.90	15,047	13,349	4,227	5.18	816
1978	8,683.58	7,359	6,529	2,155	5.49	393
1979	19,127.77	16,041	14,231	4,897	5.81	843
1980	75,469.49	62,597	55,534	19,935	6.14	3,247

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 36-R2						
NET SALVAGE PERCENT.. 0						
1981	32,788.14	26,886	23,852	8,936	6.48	1,379
1982	69,287.94	60,281	53,479	15,808	6.50	2,432
1983	62,620.24	54,029	47,933	14,687	6.76	2,173
1984	47,592.90	40,687	36,096	11,497	7.04	1,633
1985	62,682.02	53,054	47,068	15,614	7.35	2,124
1986	83,552.39	69,967	62,073	21,480	7.67	2,801
1987	65,235.59	54,002	47,909	17,327	8.01	2,163
1988	10,360.19	8,469	7,513	2,847	8.37	340
1989	27,369.55	21,978	19,498	7,871	8.95	879
1990	152,052.58	120,365	106,784	45,268	9.35	4,841
1991	169,977.73	132,532	117,578	52,399	9.75	5,374
1992	150,807.52	115,700	102,646	48,162	10.17	4,736
1993	83,214.45	62,744	55,665	27,550	10.60	2,599
1994	58,232.40	43,104	38,241	19,992	11.06	1,808
1996	23,244.68	16,527	14,662	8,582	11.99	716
1997	15,828.52	11,007	9,765	6,063	12.48	486
2001	4,083.79	2,571	2,281	1,803	14.41	125
2002	3,590.86	2,194	1,946	1,644	14.96	110
2003	14,255.69	8,437	7,485	6,771	15.52	436
2004	99,880.62	57,122	50,677	49,204	16.09	3,058
2005	44,330.68	24,537	21,768	22,562	16.54	1,364
2006	83,546.58	44,480	39,461	44,085	17.13	2,574
2007	43,872.60	22,401	19,873	23,999	17.73	1,354
2008	80,530.58	39,460	35,008	45,523	18.21	2,500
2009	726.83	339	301	426	18.83	23
2012	630,611.81	250,290	222,050	408,562	20.51	19,920
2013	1,170,303.62	435,938	386,751	783,552	21.06	37,206
2014	707,814.06	245,824	218,088	489,726	21.61	22,662
2015	623,263.01	200,254	177,659	445,604	22.18	20,090
2016	569,085.90	168,108	149,140	419,946	22.66	18,532
2017	926,505.72	248,859	220,780	705,725	23.15	30,485
2018	1,001,806.20	241,235	214,016	787,790	23.65	33,310
2019	871,863.00	184,748	163,903	707,960	24.17	29,291
2020	601,694.95	109,869	97,472	504,222	24.62	20,480
2021	755,773.02	115,331	102,318	653,455	25.00	26,138
2022	1,220,116.83	148,122	131,409	1,088,707	25.32	42,998

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 36-R2						
NET SALVAGE PERCENT.. 0						
2023	1,323,068.97	118,415	105,054	1,218,015	25.43	47,897
2024	1,257,467.72	70,418	62,473	1,194,995	25.31	47,214
2025	1,169,100.66	23,850	21,159	1,147,942	23.95	47,931
	14,808,746.41	4,086,026	3,625,000	11,183,746		518,070
	186,958,947.87	62,926,983	65,265,851	121,693,096		5,627,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.6	3.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	223,325	225,308			
1996	153,316.34	151,507	153,316			
1997	136,136.14	133,468	136,136			
1998	184,130.59	179,748	184,131			
1999	300,748.11	290,884	300,748			
2000	439,821.06	422,844	439,821			
2001	480,838.63	458,239	480,839			
2002	566,383.53	533,760	566,384			
2003	193,028.60	180,250	193,029			
2004	203,717.42	187,461	202,063	1,655	1.86	890
2005	183,236.25	166,415	179,377	3,859	2.07	1,864
2006	5,375,748.84	4,801,081	5,175,042	200,706	2.33	86,140
2018	303,687.22	141,883	152,934	150,753	8.55	17,632
2020	1,327,315.42	459,251	495,023	832,293	10.40	80,028
2022	202,210.36	44,648	48,126	154,085	12.35	12,477
	10,275,626.70	8,374,764	8,932,276	1,343,351		199,031
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	32,312.09	31,252	32,312			
2000	85,693.63	82,386	85,694			
2001	490,180.03	467,142	490,180			
2002	1,529,295.24	1,441,208	1,529,295			
2003	628,620.53	587,006	628,621			
2004	2,517,134.07	2,316,267	2,517,134			
2005	1,040,735.70	945,196	1,040,736			
2006	1,110,430.16	991,725	1,099,625	10,805	2.33	4,637
2007	1,360,930.79	1,193,400	1,323,243	37,688	2.60	14,495
2008	423,996.07	363,577	403,134	20,862	2.91	7,169
2009	46,783.61	39,060	43,310	3,474	3.26	1,066
2010	221,968.21	179,927	199,503	22,465	3.62	6,206
2011	176,842.91	138,468	153,533	23,310	4.02	5,799
2012	96,274.94	72,264	80,126	16,149	4.49	3,597
2013	68,490.16	48,888	54,207	14,283	5.01	2,851
2014	7,274.22	4,894	5,426	1,848	5.59	331
2016	42,352.64	24,463	27,125	15,228	6.95	2,191
2018	190,450.16	88,978	98,659	91,791	8.55	10,736
2019	24,280.90	9,897	10,974	13,307	9.45	1,408

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2020	62,177.22	21,513	23,854	38,324	10.40	3,685
2021	547,336.89	155,170	172,053	375,284	11.37	33,007
2022	322,320.94	71,168	78,911	243,410	12.35	19,709
2023	1,114,298.38	175,836	194,967	919,331	13.35	68,864
2024	1,137,092.16	107,569	119,273	1,017,820	14.35	70,928
	13,277,271.65	9,557,254	10,411,894	2,865,378		256,679
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	349,859.56	283,596	296,975	52,884	3.62	14,609
2020	5,160.67	1,786	1,870	3,290	10.40	316
2021	5,127.08	1,454	1,523	3,604	11.37	317
2025	290,325.99	9,174	9,607	280,719	15.35	18,288
	650,473.30	296,010	309,975	340,498		33,530
	24,203,371.65	18,228,028	19,654,145	4,549,227		489,240

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 2.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1970	109,586.28	89,739	98,614	10,973	8.15	1,346
1971	96,884.09	78,584	86,356	10,529	8.50	1,239
1972	89,239.90	71,650	78,736	10,504	8.87	1,184
1973	121,711.01	96,720	106,285	15,426	9.24	1,669
1974	129,626.17	101,886	111,962	17,664	9.63	1,834
1975	89,392.40	69,468	76,338	13,054	10.03	1,301
1976	46,621.38	35,805	39,346	7,275	10.44	697
1977	80,698.61	61,224	67,279	13,420	10.86	1,236
1978	94,493.69	70,765	77,763	16,730	11.30	1,481
1979	297,214.35	219,609	241,327	55,887	11.75	4,756
1980	562,205.06	409,662	450,175	112,030	12.21	9,175
1981	635,547.31	456,323	501,451	134,096	12.69	10,567
1982	511,008.36	400,120	439,690	71,319	12.06	5,914
1983	531,374.35	411,018	451,665	79,709	12.45	6,402
1984	465,628.13	355,554	390,716	74,912	12.85	5,830
1985	654,383.10	492,947	541,697	112,686	13.26	8,498
1986	670,209.25	497,697	546,917	123,293	13.69	9,006
1987	750,820.08	549,225	603,540	147,280	14.13	10,423
1988	968,152.90	697,070	766,006	202,146	14.58	13,865
1989	1,051,969.13	744,899	818,566	233,404	15.05	15,509
1990	1,313,271.10	913,774	1,004,141	309,130	15.52	19,918
1991	1,308,086.51	893,554	981,922	326,165	16.01	20,373
1992	1,227,220.28	822,238	903,553	323,667	16.50	19,616
1993	954,017.96	626,313	688,252	265,766	17.00	15,633
1994	1,354,483.44	870,391	956,468	398,015	17.52	22,718
1995	1,498,146.24	941,285	1,034,373	463,773	18.04	25,708
1996	1,395,136.72	856,056	940,715	454,421	18.58	24,458
1997	1,643,567.97	983,675	1,080,955	562,613	19.12	29,425
1998	1,817,596.08	1,059,659	1,164,454	653,143	19.67	33,205
1999	1,784,839.67	1,012,183	1,112,282	672,557	20.23	33,246
2000	1,818,876.16	1,001,837	1,100,913	717,963	20.80	34,517
2001	1,765,536.02	942,973	1,036,228	729,308	21.37	34,128
2002	1,021,235.07	527,979	580,193	441,042	21.95	20,093
2003	1,420,363.74	709,472	779,635	640,729	22.55	28,414
2004	1,115,616.91	539,735	593,112	522,505	22.94	22,777
2005	1,289,330.68	600,054	659,396	629,935	23.55	26,749
2006	1,353,367.15	604,414	664,187	689,180	24.17	28,514
2007	7,149,120.67	3,068,403	3,371,852	3,777,269	24.60	153,548
2008	3,008,139.37	1,231,833	1,353,655	1,654,485	25.24	65,550
2009	2,206,109.00	859,059	944,015	1,262,094	25.87	48,786
2010	1,431,303.54	530,155	582,584	848,719	26.34	32,222

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2011	1,792,333.82	626,241	688,173	1,104,161	27.00	40,895
2012	2,211,604.56	728,503	800,548	1,411,057	27.48	51,349
2013	2,726,120.67	841,826	925,078	1,801,043	27.98	64,369
2014	2,023,295.26	581,697	639,224	1,384,072	28.50	48,564
2015	2,698,395.12	716,694	787,571	1,910,824	29.03	65,822
2016	2,880,420.08	700,518	769,795	2,110,625	29.56	71,401
2017	2,903,338.41	641,638	705,093	2,198,246	29.96	73,373
2018	3,935,462.99	776,073	852,822	3,082,641	30.52	101,004
2019	2,981,271.44	517,549	568,732	2,412,540	30.95	77,950
2020	1,917,214.38	286,815	315,179	1,602,035	31.26	51,249
2021	4,709,337.64	586,783	644,813	4,064,525	31.60	128,624
2022	5,647,373.81	559,090	614,381	5,032,993	31.84	158,071
2023	9,081,960.33	662,983	728,548	8,353,412	31.75	263,100
2024	4,099,834.26	186,952	205,441	3,894,394	31.39	124,065
2025	6,148,503.32	102,065	112,159	6,036,345	29.62	203,793
	101,588,595.92	34,020,434	37,384,872	64,203,724		2,375,159
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	23,418.54	18,995	16,228	7,190	8.50	846
1972	20,239.82	16,250	13,883	6,357	8.87	717
1973	10,321.74	8,202	7,007	3,314	9.24	359
1974	79,194.01	62,246	53,180	26,014	9.63	2,701
1975	19,542.62	15,187	12,975	6,568	10.03	655
1976	4,331.37	3,326	2,842	1,490	10.44	143
1977	1,319.99	1,001	855	465	10.86	43
1978	109.67	82	70	40	11.30	4
1979	942.74	697	595	347	11.75	30
1980	13,504.66	9,840	8,407	5,098	12.21	418
1981	35,476.97	25,472	21,762	13,715	12.69	1,081
1982	32,686.08	25,593	21,865	10,821	12.06	897
1983	30,042.66	23,238	19,853	10,189	12.45	818
1984	30,924.05	23,614	20,174	10,750	12.85	837
1985	53,205.13	40,079	34,241	18,964	13.26	1,430
1986	58,279.27	43,278	36,974	21,305	13.69	1,556
1987	73,918.12	54,071	46,195	27,723	14.13	1,962
1988	56,609.15	40,759	34,822	21,787	14.58	1,494
1989	78,877.04	55,853	47,718	31,159	15.05	2,070

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1990	82,985.50	57,741	49,331	33,655	15.52	2,168
1991	85,529.85	58,425	49,915	35,615	16.01	2,225
1992	69,661.63	46,673	39,875	29,787	16.50	1,805
1993	76,046.13	49,924	42,652	33,394	17.00	1,964
1994	102,257.03	65,710	56,139	46,118	17.52	2,632
1995	110,658.06	69,526	59,399	51,259	18.04	2,841
1996	205,694.73	126,214	107,830	97,864	18.58	5,267
1997	303,358.53	181,560	155,115	148,244	19.12	7,753
1998	539,309.30	314,417	268,620	270,689	19.67	13,762
1999	410,079.77	232,556	198,683	211,397	20.23	10,450
2000	391,597.45	215,692	184,275	207,322	20.80	9,967
2001	343,378.96	183,399	156,686	186,693	21.37	8,736
2002	451,758.21	233,559	199,540	252,218	21.95	11,491
2003	349,895.86	174,773	149,316	200,579	22.55	8,895
2004	243,936.68	118,017	100,827	143,109	22.94	6,238
2005	427,901.31	199,145	170,138	257,763	23.55	10,945
2006	298,339.50	133,238	113,831	184,508	24.17	7,634
2007	645,795.06	277,175	236,803	408,992	24.60	16,626
2008	812,212.20	332,601	284,156	528,056	25.24	20,921
2009	472,991.33	184,183	157,356	315,636	25.87	12,201
2010	329,240.08	121,951	104,188	225,052	26.34	8,544
2011	617,706.11	215,827	184,391	433,315	27.00	16,049
2012	571,307.02	188,189	160,778	410,529	27.48	14,939
2013	631,006.23	194,855	166,473	464,533	27.98	16,602
2014	754,150.85	216,818	185,237	568,914	28.50	19,962
2015	1,061,705.19	281,989	240,916	820,789	29.03	28,274
2016	2,024,445.93	492,345	420,632	1,603,814	29.56	54,256
2017	649,583.23	143,558	122,648	526,935	29.96	17,588
2018	756,236.82	149,130	127,408	628,828	30.52	20,604
2019	1,533,733.48	266,256	227,474	1,306,259	30.95	42,205
2020	242,763.21	36,317	31,027	211,736	31.26	6,773
2021	200.05	25	21	179	31.60	6
2022	1,152,165.20	114,064	97,450	1,054,715	31.84	33,125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	1,428,244.94	104,262	89,076	1,339,169	31.75	42,179
2024	802,136.92	36,577	31,249	770,888	31.39	24,558
2025	499,475.83	8,291	7,083	492,392	29.62	16,624
	20,100,431.81	6,292,765	5,376,190	14,724,242		544,870
	121,689,027.73	40,313,199	42,761,062	78,927,966		2,920,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	2.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1944	77.95	77	43	35	0.54	35
1957	117.06	106	59	58	4.14	14
1962	2,151.47	1,884	1,046	1,105	5.60	197
1964	17,920.86	15,452	8,582	9,339	6.20	1,506
1965	20,920.63	17,894	9,938	10,982	6.51	1,687
1966	29,758.73	25,248	14,023	15,736	6.82	2,307
1967	33,875.31	28,500	15,829	18,047	7.14	2,528
1968	27,894.47	23,264	12,921	14,974	7.47	2,005
1969	29,312.36	24,225	13,454	15,858	7.81	2,030
1970	46,449.79	38,037	21,125	25,324	8.15	3,107
1971	42,432.58	34,417	19,115	23,318	8.50	2,743
1972	30,600.18	24,569	13,645	16,955	8.87	1,911
1973	21,528.93	17,108	9,502	12,027	9.24	1,302
1974	24,295.63	19,096	10,606	13,690	9.63	1,422
1975	33,447.98	25,993	14,436	19,012	10.03	1,896
1976	7,088.04	5,444	3,024	4,064	10.44	389
1977	17,783.83	13,492	7,493	10,290	10.86	948
1978	23,253.21	17,414	9,672	13,582	11.30	1,202
1979	85,124.85	62,898	34,933	50,192	11.75	4,272
1980	175,119.76	127,605	70,871	104,249	12.21	8,538
1981	85,224.43	61,191	33,985	51,239	12.69	4,038
1982	129,428.81	101,343	56,285	73,144	12.06	6,065
1983	63,138.87	48,838	27,124	36,015	12.45	2,893
1984	58,876.10	44,958	24,969	33,907	12.85	2,639
1985	123,384.92	92,946	51,622	71,763	13.26	5,412
1986	140,377.12	104,244	57,896	82,481	13.69	6,025
1987	136,832.49	100,093	55,591	81,242	14.13	5,750
1988	175,491.48	126,354	70,176	105,315	14.58	7,223
1989	213,503.89	151,182	83,965	129,538	15.05	8,607
1990	214,130.92	148,992	82,749	131,382	15.52	8,465
1991	78,271.51	53,467	29,695	48,576	16.01	3,034
1992	96,689.87	64,782	35,979	60,710	16.50	3,679
1993	33,962.96	22,297	12,384	21,579	17.00	1,269
1994	111,740.54	71,804	39,879	71,861	17.52	4,102
1995	158,945.89	99,866	55,465	103,481	18.04	5,736
1996	44,731.50	27,447	15,244	29,488	18.58	1,587
1997	90,392.75	54,100	30,047	60,346	19.12	3,156
1998	55,905.23	32,593	18,102	37,803	19.67	1,922
1999	104,475.10	59,248	32,906	71,569	20.23	3,538
2000	92,875.32	51,156	28,412	64,464	20.80	3,099
2001	170,338.61	90,978	50,529	119,810	21.37	5,606

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2002	54,814.24	28,339	15,739	39,075	21.95	1,780
2003	133,190.26	66,529	36,950	96,241	22.55	4,268
2004	229,781.29	111,168	61,742	168,039	22.94	7,325
2005	221,319.48	103,002	57,207	164,113	23.55	6,969
2006	179,516.35	80,172	44,527	134,989	24.17	5,585
2008	542,890.68	222,314	123,472	419,419	25.24	16,617
2009	435,453.99	169,566	94,176	341,278	25.87	13,192
2010	540,142.20	200,069	111,117	429,025	26.34	16,288
2012	185,684.69	61,165	33,971	151,714	27.48	5,521
2013	64,891.21	20,038	11,129	53,762	27.98	1,921
2020	80,753.41	12,081	6,710	74,044	31.26	2,369
2022	23,952.58	2,371	1,317	22,636	31.84	711
2023	58,165.17	4,246	2,358	55,807	31.75	1,758
2024	26,393.01	1,204	669	25,724	31.39	819
	5,824,820.49	3,212,866	1,784,403	4,040,417		219,007
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	211.54	202	212			
1952	22,872.17	21,505	22,872			
1953	3,324.65	3,104	3,325			
1954	3,638.77	3,374	3,639			
1956	2,288.98	2,093	2,289			
1957	4,312.96	3,916	4,313			
1958	523.27	472	523			
1959	5,076.98	4,544	5,077			
1960	13,576.34	12,065	13,576			
1961	9,266.15	8,175	9,266			
1962	28,692.16	25,122	28,692			
1963	14,471.10	12,574	14,471			
1964	37,803.93	32,595	37,804			
1965	38,378.73	32,826	38,379			
1966	31,246.60	26,511	31,247			
1967	24,202.13	20,362	24,202			
1968	19,889.94	16,588	19,890			
1969	19,954.10	16,491	19,954			
1970	22,762.73	18,640	22,763			
1971	20,289.92	16,457	20,290			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1972	17,294.88	13,886	17,295			
1973	11,492.55	9,133	11,493			
1974	24,418.58	19,193	24,419			
1975	16,319.18	12,682	16,319			
1976	25,023.29	19,218	25,023			
1977	43,118.59	32,713	43,119			
1978	25,979.99	19,456	25,845	135	11.30	12
1979	50,315.47	37,178	49,386	930	11.75	79
1980	157,640.32	114,868	152,586	5,055	12.21	414
1981	85,258.09	61,215	81,315	3,943	12.69	311
1984	251.00	192	251			
1985	76,948.28	57,965	76,948			
1986	6,297.30	4,676	6,212	86	13.69	6
1987	4,517.67	3,305	4,390	127	14.13	9
1988	436.80	314	417	20	14.58	1
1989	61,414.76	43,488	57,770	3,645	15.05	242
1990	113,229.49	78,785	104,659	8,571	15.52	552
1991	3,009.98	2,056	2,731	279	16.01	17
1992	70,156.42	47,005	62,442	7,715	16.50	468
1993	67,108.70	44,057	58,526	8,583	17.00	505
1994	82,593.19	53,074	70,504	12,089	17.52	690
1995	26,780.69	16,826	22,352	4,429	18.04	246
1996	1,225.32	752	999	226	18.58	12
1997	216,693.86	129,691	172,282	44,411	19.12	2,323
1998	256,742.97	149,681	198,837	57,906	19.67	2,944
1999	8,429.94	4,781	6,351	2,079	20.23	103
2000	84,587.64	46,591	61,892	22,696	20.80	1,091
2001	118,361.21	63,217	83,978	34,383	21.37	1,609
2002	169,552.53	87,659	116,447	53,106	21.95	2,419
2003	148,288.73	74,070	98,395	49,894	22.55	2,213
2004	220,104.20	106,486	141,457	78,647	22.94	3,428
2007	122,142.22	52,423	69,639	52,503	24.60	2,134
2009	114,064.35	44,417	59,004	55,060	25.87	2,128
2010	62,519.49	23,157	30,762	31,758	26.34	1,206
2018	45.98	9	12	34	30.52	1
2022	6,986.91	692	919	6,068	31.84	191
2023	18,231.73	1,331	1,768	16,464	31.75	519
2024	7,816.80	356	473	7,344	31.39	234
	2,848,182.25	1,754,214	2,279,998	568,184		26,107

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1971	5,001.66	4,057	5,002			
1972	12,065.77	9,687	12,066			
1973	16,158.21	12,840	16,158			
1974	23,610.65	18,558	23,611			
1975	11,934.41	9,274	11,934			
1976	6,620.80	5,085	6,621			
1977	3,884.68	2,947	3,858	27	10.86	2
1978	5,230.27	3,917	5,128	103	11.30	9
1979	5,706.05	4,216	5,519	187	11.75	16
1980	25,223.43	18,380	24,061	1,163	12.21	95
1981	21,935.83	15,750	20,618	1,318	12.69	104
1982	13,794.39	10,801	13,794			
1983	18,523.58	14,328	18,524			
1984	29,007.23	22,150	29,007			
1985	25,172.95	18,963	24,840	332	13.26	25
1986	27,049.72	20,087	26,313	737	13.69	54
1987	27,469.49	20,094	26,322	1,147	14.13	81
1988	27,188.25	19,576	25,643	1,545	14.58	106
1989	33,227.77	23,529	30,822	2,406	15.05	160
1990	49,270.86	34,283	44,909	4,362	15.52	281
1991	52,753.58	36,036	47,205	5,548	16.01	347
1992	51,222.02	34,319	44,956	6,266	16.50	380
1993	54,594.81	35,841	46,950	7,645	17.00	450
1994	58,410.15	37,534	49,167	9,243	17.52	528
1995	72,041.99	45,264	59,293	12,749	18.04	707
1996	66,567.19	40,846	53,506	13,061	18.58	703
1997	69,627.81	41,672	54,588	15,040	19.12	787
1998	43,091.97	25,123	32,910	10,182	19.67	518
1999	67,928.48	38,522	50,462	17,467	20.23	863
2000	15,193.15	8,368	10,962	4,232	20.80	203
2001	23,579.10	12,594	16,497	7,082	21.37	331
2002	27,373.31	14,152	18,538	8,835	21.95	403
2003	3,465.46	1,731	2,268	1,198	22.55	53
2004	30,509.32	14,760	19,335	11,175	22.94	487
2005	306.93	143	187	120	23.55	5
2006	27,857.50	12,441	16,297	11,560	24.17	478
2007	1,442.16	619	811	631	24.60	26
2008	23,307.67	9,544	12,502	10,806	25.24	428
2009	15,660.01	6,098	7,988	7,672	25.87	297
2010	25,708.61	9,522	12,473	13,235	26.34	502
2011	17,915.17	6,260	8,200	9,715	27.00	360

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2012	25,078.47	8,261	10,821	14,257	27.48	519
2013	43,118.70	13,315	17,442	25,677	27.98	918
2014	31,965.64	9,190	12,038	19,927	28.50	699
2015	28,084.77	7,459	9,771	18,314	29.03	631
2016	18,472.15	4,492	5,884	12,588	29.56	426
2017	39,903.87	8,819	11,552	28,351	29.96	946
2018	118,886.13	23,444	30,710	88,176	30.52	2,889
2019	2,515.90	437	572	1,943	30.95	63
2022	2,474.84	245	321	2,154	31.84	68
2023	5,538.94	404	529	5,010	31.75	158
2024	6,244.63	285	373	5,871	31.39	187
	1,458,916.43	796,262	1,039,860	419,056		17,293
	10,131,919.17	5,763,342	5,104,261	5,027,657		262,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	2.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1970	24,709.76	20,235	22,898	1,812	8.15	222
1971	32,099.03	26,036	29,463	2,636	8.50	310
1972	38,136.64	30,620	34,650	3,487	8.87	393
1973	46,699.12	37,110	41,994	4,705	9.24	509
1974	41,287.45	32,452	36,723	4,564	9.63	474
1975	28,525.71	22,168	25,086	3,440	10.03	343
1976	20,710.12	15,905	17,998	2,712	10.44	260
1977	30,396.78	23,061	26,096	4,301	10.86	396
1978	40,769.14	30,532	34,550	6,219	11.30	550
1979	68,832.87	50,860	57,554	11,279	11.75	960
1980	131,408.86	95,754	108,356	23,053	12.21	1,888
1981	110,631.00	79,433	89,887	20,744	12.69	1,635
1982	190,335.00	149,032	168,646	21,689	12.06	1,798
1983	141,533.91	109,476	123,884	17,650	12.45	1,418
1984	96,589.58	73,756	83,463	13,127	12.85	1,022
1985	157,339.96	118,524	134,123	23,217	13.26	1,751
1986	142,951.52	106,156	120,127	22,824	13.69	1,667
1987	168,313.63	123,121	139,325	28,989	14.13	2,052
1988	176,855.08	127,336	144,095	32,760	14.58	2,247
1989	245,809.88	174,058	196,966	48,844	15.05	3,245
1990	200,239.89	139,327	157,664	42,576	15.52	2,743
1991	127,914.76	87,379	98,879	29,036	16.01	1,814
1992	194,224.55	130,130	147,256	46,968	16.50	2,847
1993	110,374.14	72,461	81,998	28,377	17.00	1,669
1994	159,243.25	102,330	115,798	43,446	17.52	2,480
1995	225,556.84	141,717	160,368	65,189	18.04	3,614
1996	146,163.86	89,686	101,490	44,674	18.58	2,404
1997	183,670.61	109,927	124,394	59,276	19.12	3,100
1998	242,997.43	141,668	160,313	82,685	19.67	4,204
1999	163,009.46	92,443	104,609	58,400	20.23	2,887
2000	129,708.02	71,443	80,846	48,862	20.80	2,349
2001	175,354.91	93,657	105,983	69,372	21.37	3,246
2002	178,137.48	92,097	104,218	73,920	21.95	3,368
2003	463,652.54	231,594	262,074	201,579	22.55	8,939
2004	582,927.65	282,020	319,137	263,791	22.94	11,499
2005	461,613.81	214,835	243,109	218,504	23.55	9,278
2006	271,218.43	121,126	137,067	134,151	24.17	5,550
2008	801,363.82	328,158	371,347	430,017	25.24	17,037
2009	189,343.07	73,730	83,434	105,909	25.87	4,094
2010	213,698.43	79,154	89,571	124,127	26.34	4,712
2011	310,820.65	108,601	122,894	187,927	27.00	6,960

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2012	514,236.52	169,390	191,683	322,553	27.48	11,738
2013	418,060.32	129,097	146,087	271,973	27.98	9,720
2014	466,917.86	134,239	151,906	315,012	28.50	11,053
2015	456,957.65	121,368	137,341	319,616	29.03	11,010
2016	686,364.70	166,924	188,893	497,472	29.56	16,829
2017	746,787.10	165,040	186,761	560,026	29.96	18,692
2018	883,633.27	174,252	197,185	686,448	30.52	22,492
2019	540,738.04	93,872	106,226	434,512	30.95	14,039
2020	181,428.19	27,142	30,714	150,714	31.26	4,821
2021	270,428.66	33,695	38,130	232,299	31.60	7,351
2022	38,388.69	3,800	4,300	34,089	31.84	1,071
2023	2,635.29	192	217	2,418	31.75	76
2024	3,310.00	151	171	3,139	31.39	100
	12,675,054.93	5,468,270	6,187,947	6,487,108		256,926
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	9,667.21	7,841	9,667			
1972	13,313.98	10,690	13,314			
1973	38,836.17	30,862	38,836			
1974	144,406.45	113,503	143,647	759	9.63	79
1975	99,258.76	77,135	97,620	1,638	10.03	163
1976	162,178.02	124,553	157,632	4,546	10.44	435
1977	227,638.93	172,703	218,569	9,070	10.86	835
1978	126,268.54	94,561	119,674	6,594	11.30	584
1979	78,656.93	58,119	73,554	5,103	11.75	434
1980	57,030.55	41,556	52,592	4,438	12.21	363
1981	109,907.92	78,914	99,872	10,036	12.69	791
1985	24,654.43	18,572	23,504	1,150	13.26	87
1986	27,447.15	20,382	25,795	1,652	13.69	121
1988	68,000.86	48,961	61,964	6,037	14.58	414
1989	58,448.77	41,388	52,380	6,069	15.05	403
1990	51,140.66	35,584	45,034	6,106	15.52	393
1991	39,011.61	26,649	33,726	5,285	16.01	330
1992	35,854.73	24,023	30,403	5,452	16.50	330
1993	51,676.44	33,926	42,936	8,740	17.00	514
1994	71,235.62	45,776	57,933	13,302	17.52	759
1995	49,500.84	31,101	39,361	10,140	18.04	562

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1996	45,909.70	28,170	35,651	10,258	18.58	552
1997	34,534.58	20,669	26,158	8,376	19.12	438
1998	49,970.37	29,133	36,870	13,100	19.67	666
1999	46,832.83	26,559	33,613	13,220	20.23	653
2000	39,699.21	21,866	27,673	12,026	20.80	578
2001	45,124.99	24,101	30,502	14,623	21.37	684
2002	66,517.98	34,390	43,523	22,995	21.95	1,048
2003	78,667.19	39,294	49,730	28,938	22.55	1,283
2004	165,793.01	80,211	101,513	64,280	22.94	2,802
2005	119,365.27	55,553	70,307	49,059	23.55	2,083
2006	70,424.87	31,452	39,805	30,620	24.17	1,267
2007	93,502.87	40,131	50,789	42,714	24.60	1,736
2008	109,845.80	44,982	56,928	52,918	25.24	2,097
2009	119,208.92	46,420	58,748	60,461	25.87	2,337
2010	90,572.74	33,548	42,458	48,115	26.34	1,827
2011	78,430.71	27,404	34,682	43,749	27.00	1,620
2012	113,394.32	37,352	47,272	66,122	27.48	2,406
2013	103,879.46	32,078	40,597	63,282	27.98	2,262
2014	114,396.21	32,889	41,624	72,773	28.50	2,553
2015	113,875.06	30,245	38,277	75,598	29.03	2,604
2016	95,701.05	23,274	29,455	66,246	29.56	2,241
2017	26,020.32	5,750	7,277	18,743	29.96	626
2018	56,220.18	11,087	14,031	42,189	30.52	1,382
2019	45,274.31	7,860	9,947	35,327	30.95	1,141
2024	14,048.80	641	811	13,238	31.39	422
	3,481,345.32	1,901,858	2,406,259	1,075,086		44,905
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	4,822.66	3,912	4,508	315	8.50	37
1972	5,439.90	4,368	5,033	407	8.87	46
1973	14,933.80	11,867	13,674	1,260	9.24	136
1974	7,861.73	6,179	7,120	742	9.63	77
1975	9,613.04	7,470	8,607	1,006	10.03	100
1976	4,932.44	3,788	4,365	568	10.44	54
1977	4,347.30	3,298	3,800	547	10.86	50
1978	3,525.43	2,640	3,042	483	11.30	43
1979	2,829.16	2,090	2,408	421	11.75	36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1980	3,571.30	2,602	2,998	573	12.21	47
1981	10,155.76	7,292	8,402	1,753	12.69	138
1982	8,768.97	6,866	7,911	857	12.06	71
1983	7,863.13	6,082	7,008	855	12.45	69
1984	27,433.37	20,948	24,138	3,296	12.85	256
1985	14,612.72	11,008	12,684	1,929	13.26	145
1986	17,814.51	13,229	15,243	2,571	13.69	188
1987	8,715.77	6,376	7,347	1,369	14.13	97
1988	6,897.76	4,966	5,722	1,176	14.58	81
1989	18,499.00	13,099	15,094	3,405	15.05	226
1990	17,820.76	12,400	14,288	3,533	15.52	228
1991	13,760.77	9,400	10,831	2,929	16.01	183
1992	16,073.60	10,769	12,409	3,665	16.50	222
1993	6,559.93	4,307	4,963	1,597	17.00	94
1994	29,217.11	18,775	21,634	7,583	17.52	433
1995	25,165.33	15,811	18,219	6,947	18.04	385
1996	58,774.81	36,064	41,555	17,219	18.58	927
1997	115,510.48	69,133	79,660	35,851	19.12	1,875
1998	69,851.40	40,723	46,924	22,928	19.67	1,166
1999	54,506.47	30,911	35,618	18,889	20.23	934
2000	47,330.67	26,070	30,040	17,291	20.80	831
2001	65,564.04	35,018	40,350	25,214	21.37	1,180
2002	94,751.21	48,986	56,445	38,306	21.95	1,745
2003	27,748.85	13,861	15,972	11,777	22.55	522
2004	181,730.07	87,921	101,309	80,421	22.94	3,506
2005	3,879.80	1,806	2,081	1,799	23.55	76
2006	111,923.85	49,985	57,596	54,328	24.17	2,248
2007	9,306.75	3,994	4,602	4,705	24.60	191
2008	78,534.49	32,160	37,057	41,478	25.24	1,643
2009	77,935.00	30,348	34,969	42,966	25.87	1,661
2010	77,881.91	28,847	33,240	44,642	26.34	1,695
2011	36,000.84	12,579	14,494	21,506	27.00	797
2012	9,612.23	3,166	3,648	5,964	27.48	217
2013	1,472.30	455	524	948	27.98	34
2014	2,742.40	788	908	1,834	28.50	64
2015	4,238.77	1,126	1,297	2,941	29.03	101
2016	13,257.55	3,224	3,715	9,543	29.56	323
2017	6,407.77	1,416	1,632	4,776	29.96	159
2018	19,731.53	3,891	4,483	15,248	30.52	500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2019	1,802.35	313	361	1,442	30.95	47
2020	514.35	77	89	426	31.26	14
2024	25,549.95	1,165	1,342	24,208	31.39	771
	1,487,795.09	773,569	891,360	596,435		26,669
	17,644,195.34	8,143,697	9,485,566	8,158,629		328,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.8	1.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	646	692			
1956	2,239.85	2,048	2,240			
1957	4,785.87	4,346	4,786			
1960	16,750.58	14,886	16,751			
1961	12,800.59	11,293	12,801			
1962	22,033.72	19,292	22,034			
1963	24,186.10	21,015	24,148	38	5.90	6
1964	21,937.83	18,915	21,735	203	6.20	33
1965	14,345.92	12,270	14,099	247	6.51	38
1966	22,819.15	19,361	22,247	572	6.82	84
1967	33,625.63	28,290	32,507	1,118	7.14	157
1968	78,227.64	65,242	74,968	3,260	7.47	436
1969	79,698.42	65,866	75,685	4,014	7.81	514
1970	56,628.40	46,372	53,285	3,344	8.15	410
1971	50,484.00	40,948	47,052	3,432	8.50	404
1972	74,487.40	59,805	68,720	5,767	8.87	650
1973	5,856.45	4,654	5,348	509	9.24	55
1974	2,435.60	1,914	2,199	236	9.63	25
1975	3,447.78	2,679	3,078	369	10.03	37
1976	1,925.80	1,479	1,699	226	10.44	22
1979	129,595.68	95,757	110,031	19,564	11.75	1,665
1980	273,942.52	199,614	229,370	44,572	12.21	3,650
1981	280,781.60	201,601	231,653	49,128	12.69	3,871
1982	232,089.47	181,726	208,816	23,274	12.06	1,930
1983	89,210.82	69,005	79,291	9,919	12.45	797
1984	47,248.78	36,079	41,457	5,792	12.85	451
1985	101,055.89	76,125	87,473	13,583	13.26	1,024
1986	78,585.49	58,358	67,057	11,528	13.69	842
1987	157,570.97	115,263	132,445	25,126	14.13	1,778
1988	283,620.35	204,207	234,648	48,973	14.58	3,359
1989	183,420.00	129,880	149,241	34,179	15.05	2,271
1990	203,975.86	141,926	163,083	40,893	15.52	2,635
1991	221,578.38	151,360	173,923	47,655	16.01	2,977
1992	121,714.83	81,549	93,705	28,009	16.50	1,698
1993	67,829.07	44,530	51,168	16,661	17.00	980
1994	215,739.93	138,634	159,300	56,440	17.52	3,221
1995	283,678.95	178,235	204,804	78,875	18.04	4,372
1996	638,322.65	391,675	450,061	188,261	18.58	10,132
1997	114,991.22	68,822	79,081	35,910	19.12	1,878
1998	89,135.98	51,966	59,712	29,423	19.67	1,496
1999	211,901.85	120,170	138,084	73,818	20.23	3,649

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2000	61,111.51	33,660	38,678	22,434	20.80	1,079
2001	5,688.76	3,038	3,491	2,198	21.37	103
2002	124,248.21	64,236	73,812	50,437	21.95	2,298
2005	16,976.59	7,901	9,079	7,898	23.55	335
2007	36,240.36	15,554	17,873	18,368	24.60	747
2008	123,273.33	50,480	58,005	65,268	25.24	2,586
2012	13,100.09	4,315	4,958	8,142	27.48	296
2014	217,660.91	62,578	71,906	145,755	28.50	5,114
2015	137,276.88	36,461	41,896	95,381	29.03	3,286
2016	122,361.10	29,758	34,194	88,167	29.56	2,983
2017	542,789.02	119,956	137,838	404,951	29.96	13,516
2018	224,701.21	44,311	50,916	173,785	30.52	5,694
2019	775,138.30	134,564	154,623	620,515	30.95	20,049
2020	2,454,963.69	367,263	422,010	2,032,953	31.26	65,034
2021	1,045,927.05	130,323	149,750	896,177	31.60	28,360
2024	120,972.88	5,516	6,338	114,635	31.39	3,652
	10,577,828.44	4,287,717	4,925,844	5,651,984		212,679
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	798	860			
1956	7,054.30	6,451	7,054			
1957	11,192.51	10,163	11,193			
1958	5,050.93	4,554	5,051			
1959	689.61	617	690			
1960	32,725.24	29,082	32,725			
1961	10,605.59	9,356	10,606			
1962	22,867.17	20,022	22,867			
1963	60,787.04	52,817	60,787			
1964	79,108.77	68,209	79,109			
1965	131,939.84	112,852	131,940			
1966	124,040.09	105,241	124,040			
1967	208,085.37	175,068	208,085			
1968	233,579.88	194,806	232,906	674	7.47	90
1969	194,219.76	160,511	191,903	2,316	7.81	297
1970	271,294.84	222,161	265,611	5,684	8.15	697
1971	229,764.59	186,364	222,813	6,952	8.50	818
1972	257,964.38	207,117	247,625	10,340	8.87	1,166

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1973	109,357.30	86,903	103,899	5,458	9.24	591
1974	90,753.81	71,332	85,283	5,471	9.63	568
1975	52,979.89	41,171	49,223	3,757	10.03	375
1976	53,093.99	40,776	48,751	4,343	10.44	416
1977	29,803.40	22,611	27,033	2,770	10.86	255
1978	50,738.04	37,997	45,428	5,310	11.30	470
1979	92,133.69	68,077	81,391	10,742	11.75	914
1980	491,009.86	357,784	427,759	63,251	12.21	5,180
1981	230,826.16	165,733	198,147	32,679	12.69	2,575
1982	80,975.76	63,404	75,804	5,171	12.06	429
1983	42,059.45	32,533	38,896	3,164	12.45	254
1984	46,511.61	35,516	42,462	4,049	12.85	315
1985	72,222.02	54,405	65,045	7,177	13.26	541
1986	43,855.97	32,567	38,936	4,920	13.69	359
1987	107,897.65	78,927	94,363	13,534	14.13	958
1988	160,625.82	115,651	138,270	22,356	14.58	1,533
1989	30,425.01	21,544	25,758	4,667	15.05	310
1990	108,749.56	75,668	90,467	18,283	15.52	1,178
1991	127,229.75	86,911	103,909	23,321	16.01	1,457
1992	44,347.42	29,713	35,524	8,823	16.50	535
1993	29,918.28	19,641	23,482	6,436	17.00	379
1994	29,674.28	19,069	22,798	6,876	17.52	392
1995	34,913.41	21,936	26,226	8,687	18.04	482
1996	42,589.04	26,133	31,244	11,345	18.58	611
1997	147,679.42	88,386	105,672	42,007	19.12	2,197
1998	59,434.64	34,650	41,427	18,008	19.67	916
1999	107,844.18	61,158	73,119	34,725	20.23	1,717
2000	88,357.27	48,667	58,185	30,172	20.80	1,451
2001	82,991.73	44,326	52,995	29,997	21.37	1,404
2002	24,753.36	12,797	15,300	9,454	21.95	431
2003	6,572.47	3,283	3,925	2,647	22.55	117
2004	11,171.29	5,405	6,462	4,709	22.94	205
2005	8,155.02	3,795	4,537	3,618	23.55	154
2006	8,567.60	3,826	4,574	3,993	24.17	165
2007	26,075.02	11,191	13,380	12,695	24.60	516
2008	31,803.84	13,024	15,571	16,233	25.24	643
2009	68,220.04	26,565	31,761	36,460	25.87	1,409
2010	60,218.85	22,305	26,667	33,551	26.34	1,274
2011	489,447.99	171,013	204,459	284,989	27.00	10,555
2012	154,849.37	51,007	60,983	93,867	27.48	3,416
2013	5,908.18	1,824	2,181	3,727	27.98	133

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2014	69,835.34	20,078	24,005	45,831	28.50	1,608
2015	3,012,389.09	800,091	956,571	2,055,818	29.03	70,817
2016	2,481,717.48	603,554	721,596	1,760,121	29.56	59,544
2017	56,121.74	12,403	14,829	41,293	29.96	1,378
2019	397,651.78	69,032	82,533	315,119	30.95	10,182
2024	35,158.83	1,603	1,917	33,242	31.39	1,059
	11,519,445.76	5,282,174	6,298,615	5,220,831		195,436
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1940	88.55	89	89			
1942	89.64	89	90			
1943	132.15	131	132			
1944	517.99	512	518			
1945	66.08	65	66			
1946	197.20	193	197			
1947	210.24	204	210			
1948	189.27	183	189			
1949	86.96	83	87			
1950	87.15	83	87			
1951	86.99	82	87			
1953	1,261.02	1,178	1,261			
1955	1,292.69	1,190	1,293			
1956	1,456.02	1,331	1,456			
1957	7,972.05	7,239	7,916	56	4.14	14
1958	2,876.85	2,594	2,837	40	4.43	9
1959	2,616.48	2,342	2,561	55	4.72	12
1960	13,128.94	11,667	12,759	370	5.01	74
1961	21,749.04	19,187	20,982	767	5.30	145
1962	5,130.99	4,492	4,912	219	5.60	39
1963	11,112.44	9,655	10,558	554	5.90	94
1964	27,155.61	23,414	25,605	1,551	6.20	250
1965	25,388.02	21,715	23,747	1,641	6.51	252
1966	44,626.87	37,863	41,406	3,221	6.82	472
1967	40,070.26	33,712	36,866	3,204	7.14	449
1968	46,419.23	38,714	42,336	4,083	7.47	547
1969	40,627.18	33,576	36,717	3,910	7.81	501
1970	46,266.42	37,887	41,432	4,835	8.15	593

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1971	37,671.78	30,556	33,415	4,257	8.50	501
1972	16,311.34	13,096	14,321	1,990	8.87	224
1973	17,245.62	13,705	14,987	2,258	9.24	244
1974	15,468.38	12,158	13,296	2,173	9.63	226
1975	23,309.44	18,114	19,809	3,501	10.03	349
1976	7,664.11	5,886	6,437	1,227	10.44	118
1977	8,276.25	6,279	6,866	1,410	10.86	130
1978	4,673.38	3,500	3,827	846	11.30	75
1979	8,775.80	6,484	7,091	1,685	11.75	143
1980	17,128.00	12,481	13,649	3,479	12.21	285
1981	98,688.33	70,858	77,488	21,201	12.69	1,671
1982	107,131.85	83,884	91,733	15,399	12.06	1,277
1983	81,915.30	63,361	69,289	12,626	12.45	1,014
1984	55,963.19	42,733	46,731	9,232	12.85	718
1985	108,789.69	81,951	89,619	19,171	13.26	1,446
1986	78,772.20	58,496	63,969	14,803	13.69	1,081
1987	100,943.96	73,841	80,750	20,194	14.13	1,429
1988	88,897.33	64,006	69,995	18,903	14.58	1,297
1989	201,277.35	142,524	155,859	45,418	15.05	3,018
1990	181,484.11	126,277	138,092	43,392	15.52	2,796
1991	168,448.01	115,067	125,833	42,615	16.01	2,662
1992	258,660.85	173,303	189,518	69,143	16.50	4,190
1993	306,660.35	201,323	220,160	86,501	17.00	5,088
1994	257,617.11	165,545	181,034	76,583	17.52	4,371
1995	299,078.30	187,911	205,493	93,586	18.04	5,188
1996	383,140.94	235,095	257,091	126,050	18.58	6,784
1997	265,449.49	158,872	173,737	91,713	19.12	4,797
1998	698,507.61	407,230	445,332	253,176	19.67	12,871
1999	742,148.10	420,872	460,250	281,898	20.23	13,935
2000	582,200.46	320,676	350,680	231,521	20.80	11,131
2001	497,527.47	265,729	290,592	206,936	21.37	9,683
2002	222,828.80	115,202	125,981	96,848	21.95	4,412
2003	699,468.01	349,384	382,074	317,394	22.55	14,075
2004	1,409,772.63	682,048	745,863	663,910	22.94	28,941
2005	492,009.46	228,981	250,405	241,604	23.55	10,259
2006	775,527.75	346,351	378,757	396,771	24.17	16,416
2007	643,065.96	276,004	301,828	341,238	24.60	13,871
2008	819,340.97	335,520	366,913	452,428	25.24	17,925
2009	486,456.12	189,426	207,149	279,307	25.87	10,797
2010	543,428.68	201,286	220,119	323,310	26.34	12,274
2011	986,824.40	344,796	377,056	609,768	27.00	22,584

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2012	352,908.95	116,248	127,125	225,784	27.48	8,216
2013	398,211.26	122,968	134,473	263,738	27.98	9,426
2014	361,160.43	103,834	113,549	247,611	28.50	8,688
2015	392,802.09	104,328	114,089	278,713	29.03	9,601
2016	446,616.61	108,617	118,780	327,837	29.56	11,091
2017	844,002.50	186,525	203,977	640,026	29.96	21,363
2018	1,107,411.64	218,382	238,815	868,597	30.52	28,460
2019	573,160.33	99,501	108,811	464,350	30.95	15,003
2020	67,604.40	10,114	11,060	56,544	31.26	1,809
2021	1,282.42	160	175	1,107	31.60	35
2024	15,248.34	695	760	14,488	31.39	462
2025	2,727,044.37	45,269	49,505	2,677,540	29.62	90,396
	20,426,904.55	8,056,922	8,810,600	11,616,305		458,297
	42,524,178.75	17,626,813	20,035,059	22,489,120		866,412

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1966	1,968.69	1,670	452	1,517	6.82	222
1967	207.34	174	47	160	7.14	22
1968	820.82	685	185	636	7.47	85
1969	4,348.68	3,594	972	3,376	7.81	432
1970	585.40	479	130	456	8.15	56
1971	1,925.29	1,562	423	1,503	8.50	177
1972	16,780.77	13,473	3,645	13,136	8.87	1,481
2004	19,260.94	9,318	2,521	16,740	22.94	730
2005	22,925.98	10,670	2,886	20,040	23.55	851
	68,823.91	41,625	11,260	57,564		4,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 5.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	1,994	2,084	191	5.56	34
1956	989.22	861	900	89	5.83	15
1957	545.83	472	493	52	6.11	9
1958	236.59	203	212	24	6.39	4
1959	739.15	630	659	81	6.67	12
1960	6,231.82	5,268	5,507	725	6.96	104
1961	5,465.73	4,585	4,793	673	7.25	93
1962	1,776.66	1,479	1,546	231	7.55	31
1963	1,519.13	1,254	1,311	208	7.85	26
1964	1,895.48	1,552	1,622	273	8.16	33
1965	611.14	496	518	93	8.48	11
1966	1,500.19	1,207	1,262	239	8.80	27
1967	7,810.50	6,228	6,510	1,301	9.12	143
1968	5,156.86	4,073	4,257	899	9.46	95
1969	2,743.23	2,146	2,243	500	9.80	51
1970	1,104.82	856	895	210	10.15	21
1971	31,924.90	24,461	25,568	6,356	10.52	604
1972	2,029.09	1,538	1,608	421	10.89	39
1973	5,741.28	4,303	4,498	1,243	11.27	110
1974	677.56	502	525	153	11.66	13
1975	501.75	367	384	118	12.06	10
1976	3,733.18	2,699	2,821	912	12.47	73
1977	1,421.54	1,014	1,060	362	12.89	28
1978	182.88	129	135	48	13.33	4
1979	5,235.99	3,634	3,799	1,437	13.77	104
1980	17,091.10	11,687	12,216	4,875	14.23	343
1981	121,509.06	81,816	85,520	35,989	14.70	2,448
1982	95,200.74	72,467	75,748	19,453	13.65	1,425
1983	6,768.10	5,091	5,321	1,447	14.00	103
1984	6,649.28	4,939	5,163	1,487	14.37	103
1985	25,257.56	18,514	19,352	5,905	14.75	400
1986	23,743.92	17,162	17,939	5,805	15.15	383
1987	25,830.88	18,397	19,230	6,601	15.56	424
1988	26,270.40	18,421	19,255	7,015	15.98	439
1989	52,802.47	36,423	38,072	14,730	16.41	898
1990	55,497.04	37,433	39,128	16,369	17.13	956
1991	30,826.21	20,419	21,343	9,483	17.58	539
1992	56,752.96	36,884	38,554	18,199	18.05	1,008
1993	45,455.69	29,101	30,419	15,037	18.26	823
1994	30,338.27	19,016	19,877	10,461	18.75	558

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	13,902	14,531	8,147	19.25	423
1996	22,335.06	13,374	13,980	8,356	19.76	423
1997	8,544.26	4,992	5,218	3,326	20.28	164
1998	8,784.27	5,000	5,226	3,558	20.81	171
1999	13,041.26	7,222	7,549	5,492	21.35	257
2000	2,551.99	1,380	1,442	1,110	21.67	51
2004	347.18	165	172	175	23.75	7
2005	3,317.00	1,523	1,592	1,725	24.14	71
2006	3,670.43	1,618	1,691	1,979	24.75	80
2010	54.74	20	21	34	26.52	1
2012	115,202.00	38,109	39,834	75,368	27.31	2,760
2013	22,348.33	6,928	7,242	15,107	27.82	543
2014	10,178.04	2,950	3,084	7,094	28.18	252
2015	499.19	135	141	358	28.41	13
2017	320.08	72	75	245	29.09	8
2018	5,899.53	1,204	1,259	4,641	29.26	159
2019	1,261.22	228	238	1,023	29.47	35
2024	21,179.40	1,076	1,125	20,055	28.00	716
	974,397.26	599,760	626,908	347,489		18,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 1.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	280	291			
1990	10,556.06	10,118	10,556			
1991	4,510.10	4,279	4,510			
1992	3,050.56	2,872	3,051			
1993	5,858.48	5,465	5,858			
1994	335.37	311	335			
1997	104.02	93	119		15-	
	24,705.16	23,418	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 AS OF SEPTEMBER 30, 2025

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 40-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	1,120	1,126			
1953	30,125.92	29,779	30,126			
1954	5,517.65	5,418	5,518			
1955	601.79	587	602			
1956	8,337.58	8,079	8,338			
1957	1,905.18	1,833	1,905			
1958	651.12	622	651			
1959	15,785.61	14,973	15,786			
1960	2,005.39	1,889	2,005			
1961	1,960.14	1,834	1,960			
1962	288.11	268	288			
1963	1,039.65	961	1,040			
1964	5,769.25	5,299	5,769			
1965	1,751.72	1,599	1,752			
1966	3,912.12	3,551	3,912			
1967	4,863.78	4,388	4,864			
1968	8,062.42	7,228	8,062			
1969	1,581.42	1,409	1,581			
1970	2,285.43	2,023	2,285			
1971	10,974.98	9,650	10,975			
1972	4,046.99	3,533	4,047			
1974	1,652.12	1,422	1,652			
1975	8,480.27	7,242	8,480			
1976	7,949.17	6,733	7,949			
1977	2,458.86	2,065	2,459			
1978	1,265.56	1,053	1,266			
1979	752.79	621	753			
1980	1,718.37	1,402	1,718			
1981	10,162.67	8,204	10,163			
1982	12,027.61	10,255	12,028			
1983	1,755.64	1,485	1,756			
1984	30,831.09	25,719	30,831			
1985	13,068.42	10,797	13,068			
1986	19,569.87	15,924	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	18,978	23,587			
1988	13,276.05	10,504	13,276			
1989	15,968.66	12,473	15,818	150	10.23	15
1990	33,323.13	25,552	32,405	918	10.80	85
1991	26,014.16	19,656	24,928	1,086	11.16	97
1992	15,045.39	11,140	14,128	918	11.75	78
1993	23,968.53	17,449	22,129	1,839	12.14	151
1994	51,100.60	36,379	46,136	4,964	12.75	389
1995	69,990.02	48,671	61,725	8,265	13.36	619
1996	45,414.72	30,946	39,246	6,169	13.79	447
1997	84,495.34	56,105	71,153	13,342	14.42	925
1998	75,399.07	48,934	62,059	13,340	14.87	897
1999	119,656.29	75,467	95,708	23,948	15.52	1,543
2000	199,968.82	122,381	155,205	44,764	16.17	2,768
2001	116,038.59	69,089	87,619	28,419	16.65	1,707
2002	42,457.03	24,447	31,004	11,453	17.31	662
2003	222,013.40	123,395	156,491	65,522	17.98	3,644
2004	109,705.10	58,966	74,781	34,924	18.50	1,888
2005	70,405.76	36,372	46,127	24,278	19.18	1,266
2006	85,043.37	42,122	53,420	31,624	19.87	1,592
2007	37,304.93	17,735	22,492	14,813	20.41	726
2008	97,908.80	44,372	56,273	41,636	21.11	1,972
2009	42,499.78	18,300	23,208	19,292	21.82	884
2011	14,980.73	5,778	7,328	7,653	23.09	331
2013	30,446.98	10,315	13,082	17,365	24.40	712
2018	12,429.20	2,657	3,370	9,060	27.59	328
2019	31,358.25	5,870	7,444	23,914	28.22	847
2020	191,812.76	30,690	38,921	152,891	28.87	5,296
2022	92,398.23	9,702	12,304	80,094	29.83	2,685
2023	200,050.99	15,244	19,333	180,718	30.29	5,966
2024	66,591.46	3,136	3,977	62,614	30.35	2,063
	2,526,568.27	1,293,421	1,600,594	925,974		40,583
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	428	461			
1976	21,500.00	18,210	21,500			
1984	1,544.96	1,289	1,545			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	5,496.89	4,423	5,497			
1988	2,425.60	1,919	2,426			
1997	821.60	546	797	24	14.42	2
2008	85,066.24	38,552	56,308	28,758	21.11	1,362
	117,316.10	65,367	88,534	28,782		1,364
CPG						
SURVIVOR CURVE.. IOWA 40-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	398	400			
1954	526.32	517	526			
1955	866.71	845	867			
1956	3,485.13	3,377	3,485			
1957	166.98	161	167			
1958	807.41	771	807			
1959	3,980.48	3,775	3,980			
1960	3,557.12	3,350	3,557			
1961	940.90	880	941			
1962	2,160.12	2,008	2,160			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1963	2,440.64	2,255	2,441			
1964	1,463.53	1,344	1,464			
1965	852.14	778	852			
1966	4,391.44	3,986	4,391			
1967	7,725.03	6,970	7,725			
1968	9,375.01	8,405	9,375			
1969	1,802.13	1,605	1,802			
1970	4,312.49	3,817	4,312			
1971	727.19	639	727			
1972	12,970.95	11,324	12,971			
1973	4,161.73	3,608	4,162			
1974	5,521.13	4,751	5,521			
1975	4,072.92	3,478	4,073			
1976	1,691.94	1,433	1,692			
1977	2,859.26	2,402	2,853	6	6.40	1
1978	9,079.27	7,556	8,974	105	6.71	16
1979	8,076.46	6,659	7,909	168	7.02	24
1980	16,025.59	13,077	15,531	494	7.36	67
1981	16,463.34	13,290	15,784	679	7.71	88
1982	18,913.59	16,126	18,914			
1983	17,303.36	14,635	17,303			
1984	24,489.09	20,429	24,268	221	8.25	27
1985	30,607.35	25,288	30,041	567	8.52	67
1986	47,810.95	38,904	46,216	1,595	9.04	176
1987	41,095.26	33,065	39,279	1,816	9.35	194
1988	31,108.85	24,613	29,239	1,870	9.90	189
1989	67,276.33	52,550	62,426	4,850	10.23	474
1990	73,855.80	56,633	67,277	6,579	10.80	609
1991	72,040.64	54,434	64,664	7,376	11.16	661
1992	46,648.02	34,538	41,029	5,619	11.75	478
1993	72,629.85	52,875	62,812	9,817	12.14	809
1994	50,628.58	36,042	42,816	7,813	12.75	613
1995	79,302.27	55,147	65,511	13,791	13.36	1,032
1996	207,257.72	141,225	167,767	39,490	13.79	2,864
1997	83,557.81	55,482	65,909	17,648	14.42	1,224
1998	20,844.66	13,528	16,070	4,774	14.87	321
1999	283,838.00	179,017	212,662	71,176	15.52	4,586
2000	62,321.83	38,141	45,309	17,012	16.17	1,052
2001	24,248.93	14,438	17,152	7,097	16.65	426
2007	20,518.49	9,754	11,587	8,931	20.41	438
2011	4,783.98	1,845	2,192	2,592	23.09	112

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2014	897.06	283	336	561	25.00	22
2016	7,240.43	1,919	2,280	4,961	26.34	188
2017	323,394.81	77,518	92,087	231,308	26.96	8,580
2018	165,355.70	35,353	41,997	123,358	27.59	4,471
2019	186,196.01	34,856	41,407	144,789	28.22	5,131
2020	386,652.62	61,864	73,491	313,162	28.87	10,847
2022	1,515.12	159	189	1,326	29.83	44
	2,587,913.66	1,298,797	1,536,360	1,051,554		45,831
	5,231,798.03	2,657,585	3,225,488	2,006,310		87,778

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	10,727	10,727			
2001	13,978.74	13,699	13,829	150	0.50	150
2002	7,564.41	7,111	7,179	386	1.50	257
2003	93,599.07	84,239	85,039	8,560	2.50	3,424
	1,490,664.11	1,480,571	1,481,569	9,095		3,831

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 0.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1876	10,334.49	9,336	8,858	1,476	8.69	170
1905	1,382.43	1,176	1,116	267	13.32	20
1906	292.55	248	235	57	13.44	4
1907	1,480.00	1,254	1,190	290	13.57	21
1909	419.56	354	336	84	13.81	6
1910	231.57	195	185	47	13.93	3
1911	21.85	18	17	5	14.05	
1912	1,782.05	1,497	1,420	362	14.17	26
1914	166.16	139	132	34	14.40	2
1915	20.13	17	16	4	14.51	
1918	7,489.42	6,220	5,902	1,588	14.85	107
1920	2,849.28	2,357	2,236	613	15.07	41
1921	435.07	359	341	94	15.18	6
1922	6,291.36	5,184	4,919	1,373	15.29	90
1923	1,971.44	1,621	1,538	433	15.40	28
1924	4,604.09	3,779	3,586	1,018	15.50	66
1926	3,813.02	3,117	2,957	856	15.71	54
1931	32,017.60	25,892	24,567	7,451	16.22	459
1938	400.93	319	303	98	16.88	6
1943	284.29	223	212	73	17.30	4
1944	230.75	181	172	59	17.39	3
1945	237.24	185	176	62	17.47	4
1949	486.95	376	357	130	17.77	7
1950	50,769.67	39,110	37,108	13,661	17.84	766
1951	16,250.78	12,481	11,842	4,409	17.91	246
1952	20,545.14	15,730	14,925	5,620	17.98	313
1953	22,260.06	16,989	16,120	6,140	18.05	340
1954	302,640.23	230,209	218,428	84,213	18.12	4,648
1955	1,162.29	881	836	326	18.18	18
1956	1,010.54	764	725	286	18.25	16
1957	3,926.06	2,956	2,805	1,121	18.31	61
1958	1,997.30	1,499	1,422	575	18.37	31
1959	2,678.45	2,003	1,900	778	18.43	42
1960	5,791.48	4,314	4,093	1,698	18.49	92
1961	18,138.80	13,460	12,771	5,368	18.54	290
1962	12,971.47	9,588	9,097	3,874	18.60	208
1963	9,060.40	6,671	6,330	2,731	18.65	146
1964	11,494.93	8,427	7,996	3,499	18.71	187
1965	5,910.61	4,315	4,094	1,816	18.76	97
1966	358.24	260	247	112	18.81	6

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1967	496.96	360	342	155	18.86	8
1968	1,817.74	1,310	1,243	575	18.90	30
1969	7,616.15	5,461	5,182	2,435	18.95	128
1970	3,024.29	2,158	2,048	977	18.99	51
1971	1,477.38	1,049	995	482	19.04	25
1972	596.71	421	399	197	19.08	10
1973	3,204.98	2,252	2,137	1,068	19.12	56
1978	1,708.01	1,165	1,105	603	19.32	31
1980	6,221.53	4,188	3,974	2,248	19.39	116
1983	15,322.42	10,549	10,009	5,313	19.23	276
1985	12,630.08	8,543	8,106	4,524	19.38	233
1988	52,754.56	34,818	33,036	19,718	19.32	1,021
1989	8,424.15	5,504	5,222	3,202	19.36	165
1990	123,521.99	79,808	75,724	47,798	19.45	2,457
1992	47,851.27	30,299	28,748	19,103	19.41	984
1994	1,725,445.56	1,065,290	1,010,772	714,673	19.52	36,612
1995	22,173.60	13,526	12,834	9,340	19.50	479
1996	2,259.68	1,360	1,290	969	19.52	50
1998	25,800.00	15,114	14,341	11,459	19.45	589
2000	8,328.00	4,714	4,473	3,855	19.55	197
2001	24,091.65	13,400	12,714	11,377	19.55	582
2002	46,954.16	25,599	24,289	22,665	19.60	1,156
2003	136,654.40	73,178	69,433	67,221	19.52	3,444
2004	72,983.68	38,127	36,176	36,808	19.65	1,873
2005	59,996.43	30,622	29,055	30,942	19.66	1,574
2012	74,314.34	30,298	28,747	45,567	19.61	2,324
2014	123,382.06	45,553	43,222	80,160	19.65	4,079
2015	9,379.40	3,270	3,103	6,277	19.62	320
2016	80,514.53	26,232	24,890	55,625	19.66	2,829
2018	20,625.68	5,709	5,417	15,209	19.60	776
2020	28,973.94	6,374	6,048	22,926	19.50	1,176
2022	111,814.87	17,141	16,264	95,551	19.33	4,943
2023	1,259,400.03	145,083	137,658	1,121,742	19.19	58,455
2024	344,129.64	25,259	23,966	320,163	18.95	16,895
	5,028,098.55	2,207,438	2,094,469	2,933,630		152,578

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1955	799,650.12	763,058	724,007	75,643	2.95	25,642
1956	1,047.45	999	948	100	2.95	34
1957	10,249.83	9,770	9,270	980	2.95	332
1958	2,482.66	2,365	2,244	239	2.95	81
1959	5,183.81	4,935	4,682	501	2.96	169
1960	4,948.06	4,708	4,467	481	2.96	162
1961	539,405.64	512,899	486,651	52,755	2.96	17,823
1962	339.03	322	306	34	2.96	11
1963	277.93	264	250	27	2.96	9
1966	3,859.88	3,658	3,471	389	2.96	131
1967	2,790.92	2,643	2,508	283	2.96	96
1969	866.59	819	777	90	2.97	30
1970	8,032.58	7,586	7,198	835	2.97	281
1971	18,401.44	17,363	16,474	1,927	2.97	649
1972	3,388.32	3,194	3,031	358	2.97	121
1973	2,861.11	2,695	2,557	304	2.97	102
1974	1,212,931.09	1,141,186	1,082,784	130,147	2.97	43,821
1975	22,751.74	21,384	20,290	2,462	2.97	829
1976	32,788.40	30,784	29,209	3,580	2.97	1,205
1977	35,227.17	33,036	31,345	3,882	2.97	1,307
1978	14,269.12	13,366	12,682	1,587	2.97	534
1979	148,221.56	138,670	131,573	16,648	2.97	5,605
1980	460,230.72	430,021	408,014	52,217	2.97	17,581
1981	57,414.00	53,562	50,821	6,593	2.98	2,212
1982	38,599.74	36,098	34,251	4,349	3.01	1,445
1983	2,914.84	2,725	2,586	329	2.95	112
1984	89,751.74	83,810	79,521	10,231	2.94	3,480
1985	30,648.24	28,549	27,088	3,560	2.98	1,195
1986	140,082.48	130,025	123,371	16,712	3.06	5,461
1987	3,330.36	3,090	2,932	398	3.00	133
1988	2,092.34	1,938	1,839	254	2.99	85
1989	964,184.71	890,328	844,764	119,421	3.03	39,413
1990	710,334.35	655,639	622,086	88,249	2.96	29,814
1991	55,324.88	50,965	48,357	6,968	2.95	2,362
1992	345,020.86	316,695	300,488	44,533	3.00	14,844
1993	37,015.00	33,924	32,188	4,827	2.96	1,631
1994	335,991.96	306,929	291,221	44,771	2.98	15,024
1995	34,567.26	31,525	29,912	4,656	2.94	1,584
1996	43,356.00	39,393	37,377	5,979	2.97	2,013
1997	10,221.04	9,263	8,789	1,432	2.95	485

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1998	247,914.36	223,619	212,175	35,739	2.99	11,953
2000	1,459,320.19	1,306,092	1,239,251	220,069	2.99	73,602
2001	376,052.25	335,363	318,200	57,852	2.97	19,479
2002	173,687.14	154,286	146,390	27,297	2.96	9,222
2003	200,366.76	176,723	167,679	32,688	3.01	10,860
2004	200,396.72	175,788	166,792	33,605	3.01	11,164
2005	508,142.12	443,761	421,051	87,091	2.97	29,324
2006	72,718.65	63,105	59,876	12,843	2.97	4,324
2007	745,744.60	641,490	608,661	137,084	3.01	45,543
2008	547,767.46	467,793	443,853	103,914	2.99	34,754
2009	132,314.80	111,991	106,260	26,055	2.99	8,714
2010	92,229.97	77,344	73,386	18,844	2.98	6,323
2011	75,088.53	62,278	59,091	15,998	2.98	5,368
2012	249,484.70	204,428	193,966	55,519	2.98	18,631
2013	35,996.21	29,067	27,579	8,417	2.98	2,824
2014	372,642.66	295,692	280,559	92,083	2.99	30,797
2015	382,922.06	297,913	282,667	100,255	3.00	33,418
2016	809,233.07	615,826	584,310	224,923	2.98	75,478
2017	172,226.42	127,516	120,990	51,236	2.98	17,193
2018	1,012,875.83	724,713	687,625	325,251	2.98	109,145
2019	2,635,087.13	1,805,298	1,712,909	922,178	2.99	308,421
2020	62,654.62	40,594	38,517	24,138	2.99	8,073
2021	330,688.89	198,810	188,636	142,053	2.99	47,509
2022	2,038,097.32	1,099,961	1,043,669	994,429	2.99	332,585
2023	1,263,784.01	576,286	546,794	716,990	2.98	240,601
2024	492,231.39	164,799	156,365	335,866	2.98	112,707
2025	46,041.62	6,639	6,299	39,742	2.97	13,381
	20,966,764.45	16,247,358	15,415,874	5,550,890		1,859,241
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
1969	5,481.22	2,967	2,815	2,666	37.52	71
1970	2,773.37	1,486	1,410	1,363	37.78	36
1989	24,553.66	11,918	11,308	13,246	38.69	342
1992	56,002.79	25,890	24,565	31,438	38.96	807
1994	10,149.48	4,508	4,277	5,872	39.42	149

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
2002	4,039.26	1,490	1,414	2,626	40.19	65
2005	2,598.72	874	829	1,769	40.48	44
2010	2,753.51	760	721	2,032	40.68	50
2011	36,187.83	9,496	9,010	27,178	40.75	667
2014	165,809.83	36,611	34,737	131,072	40.58	3,230
2015	202,559.57	41,687	39,554	163,006	40.52	4,023
2016	535,157.90	101,680	96,476	438,682	40.50	10,832
2018	836,371.29	131,143	124,432	711,940	40.34	17,648
2019	4,939.25	691	656	4,284	40.01	107
2020	220,427.58	26,804	25,432	194,995	39.75	4,906
2021	305,270.89	31,199	29,602	275,669	39.55	6,970
2023	14,770,426.65	903,950	857,689	13,912,738	38.32	363,067
2024	11,900,703.91	460,557	436,987	11,463,717	37.26	307,668
2025	1,779,076.55	25,619	24,308	1,754,769	34.34	51,100
	30,865,283.26	1,819,330	1,726,223	29,139,060		771,782
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1933	657.93	547	519	139	13.93	10
1992	1,969,044.37	1,332,452	1,264,262	704,782	16.00	44,049
1993	15,226.14	10,194	9,672	5,554	16.04	346
1994	10,056.65	6,684	6,342	3,715	15.90	234
2000	1,880.00	1,155	1,096	784	15.99	49
2001	34,203.52	20,700	19,641	14,563	15.98	911
2023	23,764.21	3,244	3,078	20,686	15.82	1,308
2024	18,478.82	1,615	1,532	16,946	15.65	1,083
	2,073,311.64	1,376,591	1,306,142	767,170		47,990

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,683,017.34	1,653,573	1,568,948	3,114,069	30.23	103,013
2011	170,887.09	55,504	52,663	118,224	30.14	3,922
2021	83,597.38	11,018	10,454	73,143	29.63	2,469
2022	1,867,988.00	198,754	188,582	1,679,406	29.39	57,142
2023	117,489.04	9,305	8,829	108,660	29.05	3,740
2024	87,268.44	4,381	4,157	83,112	28.35	2,932
2025	1,396,408.65	25,694	24,379	1,372,030	26.67	51,445
	8,406,655.94	1,958,229	1,858,013	6,548,643		224,663
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	31,183,853.56	3,339,791	3,168,872	28,014,982	37.52	746,668
2022	3,002,099.75	258,481	245,253	2,756,847	37.15	74,209
2023	29,706.91	1,901	1,804	27,903	36.56	763
2024	16,559.22	671	637	15,923	35.54	448
2025	2,771,677.94	41,575	39,447	2,732,231	32.83	83,224
	37,003,897.38	3,642,419	3,456,012	33,547,885		905,312
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1934	51.12	51	51			
1935	1,501.13	1,501	1,501			
1937	135.14	135	135			
1938	88.98	89	89			
1940	67.59	68	68			
1943	214.11	214	214			
1947	5,831.43	5,831	5,831			
1948	341.02	341	341			
1949	1,550.32	1,550	1,550			
1950	1,902.42	1,902	1,902			
1951	203.77	204	204			
1953	24,619.98	24,337	23,077	1,543	0.46	1,543

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1954	18,228.18	17,900	16,973	1,255	0.72	1,255
1955	2,950.92	2,879	2,730	221	0.98	221
1957	1,227.89	1,182	1,121	107	1.51	71
1958	5,245.84	5,011	4,752	494	1.79	276
1959	1,791.02	1,698	1,610	181	2.07	87
1960	3,283.49	3,091	2,931	352	2.35	150
1961	598.89	560	531	68	2.63	26
1962	8,717.05	8,081	7,663	1,054	2.92	361
1963	12,027.73	11,063	10,490	1,537	3.21	479
1964	2,848.59	2,599	2,464	384	3.50	110
1966	2,364.44	2,123	2,013	351	4.08	86
1967	1,201.93	1,071	1,016	186	4.37	43
1968	397.04	351	333	64	4.67	14
1970	695.38	604	573	123	5.26	23
1971	10,152.42	8,741	8,289	1,864	5.56	335
1972	1,042.48	889	843	199	5.87	34
1975	158.19	131	124	34	6.84	5
1976	23,353.93	19,156	18,164	5,190	7.19	722
1977	6,928.28	5,622	5,331	1,597	7.54	212
1978	7,795.69	6,256	5,932	1,864	7.90	236
1979	3,961.64	3,142	2,979	982	8.28	119
1980	13,250.46	10,378	9,841	3,410	8.67	393
1983	361.08	298	283	79	9.05	9
1985	26,531.31	21,384	20,277	6,254	9.75	641
1986	5,417.21	4,301	4,078	1,339	10.25	131
1988	332.73	257	244	89	11.04	8
1989	19,629.17	14,902	14,131	5,499	11.58	475
1990	1,176.26	881	835	341	11.90	29
1991	5,086.86	3,738	3,545	1,542	12.45	124
1992	7,569.41	5,451	5,169	2,401	13.01	185
1994	38,017.26	26,346	24,982	13,035	13.95	934
1995	28,208.52	19,187	18,194	10,015	14.34	698
1997	46,358.64	30,124	28,565	17,794	15.36	1,158
1998	39,032.83	24,688	23,410	15,623	15.98	978
1999	71,991.75	44,448	42,147	29,845	16.42	1,818
2000	38,621.15	23,242	22,039	16,582	16.87	983
2001	109,995.26	64,138	60,818	49,177	17.52	2,807
2002	39,024.57	22,104	20,960	18,065	17.99	1,004
2003	34,891.03	19,078	18,090	16,801	18.65	901
2004	52,317.19	27,671	26,239	26,079	19.15	1,362
2005	300,676.64	153,465	145,521	155,156	19.66	7,892

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2006	138,184.19	67,904	64,389	73,795	20.18	3,657
2007	77,547.99	36,587	34,693	42,855	20.71	2,069
2011	148,269.92	57,188	54,228	94,042	23.09	4,073
2012	1,927.21	702	666	1,262	23.54	54
2013	5,244.43	1,789	1,696	3,548	24.13	147
2014	105,672.73	33,541	31,805	73,868	24.73	2,987
2015	19,931.25	5,860	5,557	14,375	25.21	570
2016	52,379.71	14,132	13,400	38,979	25.71	1,516
2017	28,332.54	6,936	6,577	21,756	26.22	830
2018	275,265.37	60,283	57,163	218,103	26.75	8,153
2019	224,017.27	43,235	40,997	183,020	27.17	6,736
2020	165,354.20	27,465	26,043	139,311	27.61	5,046
2021	42,569.30	5,900	5,595	36,975	27.97	1,322
2022	65,228.34	7,214	6,841	58,388	28.15	2,074
2023	4,492.51	365	346	4,146	28.27	147
2024	174,472.26	8,863	8,404	166,068	28.00	5,931
2025	871,455.12	16,209	15,370	856,085	26.45	32,366
	3,430,311.70	1,048,627	994,962	2,435,350		106,616
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,217.25	73,382	84,435	15,783	19.63	804
1961	86,272.71	62,920	72,397	13,876	19.69	705
1962	140,187.56	101,804	117,138	23,050	19.76	1,166
1963	9,418.21	6,811	7,837	1,581	19.82	80
1964	3,665.47	2,639	3,036	629	19.88	32
1965	476.00	341	392	84	19.94	4
1966	295.57	211	243	53	20.00	3
1967	855.23	607	698	157	20.05	8
1968	3,549.50	2,508	2,886	664	20.11	33
1969	657.50	462	532	126	20.16	6
1970	2,312.12	1,618	1,862	450	20.21	22
1971	74,428.70	51,797	59,599	14,830	20.26	732
1972	5,251.37	3,635	4,182	1,069	20.31	53
1973	5,832.91	4,014	4,619	1,214	20.36	60
1974	1,072.07	734	845	228	20.41	11
1975	20,012.43	13,612	15,662	4,350	20.45	213

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1976	97,920.07	66,183	76,151	21,769	20.50	1,062
1977	261,274.46	175,477	201,907	59,367	20.54	2,890
1978	14,794.00	9,871	11,358	3,436	20.58	167
1979	31,174.69	20,659	23,771	7,404	20.62	359
1980	50,030.96	32,920	37,878	12,153	20.66	588
1981	48,750.97	31,842	36,638	12,113	20.70	585
1982	16,029.77	10,948	12,597	3,433	20.19	170
1983	15,853.10	10,714	12,328	3,525	20.39	173
1984	47,411.00	31,680	36,452	10,959	20.61	532
1985	68,476.33	45,482	52,332	16,144	20.48	788
1986	219,513.78	144,791	166,599	52,915	20.38	2,596
1987	95,361.70	62,042	71,387	23,975	20.67	1,160
1988	78,645.89	50,727	58,367	20,278	20.64	982
1989	133,343.90	85,180	98,010	35,334	20.64	1,712
1990	1,469.18	928	1,068	401	20.68	19
1991	12,711.83	7,937	9,132	3,579	20.75	172
1992	107,918.62	66,888	76,963	30,956	20.55	1,506
1993	238,184.36	145,531	167,451	70,734	20.69	3,419
1994	9,198.15	5,534	6,368	2,831	20.86	136
1995	132,681.11	78,919	90,806	41,875	20.78	2,015
1996	77,376.07	45,420	52,261	25,115	20.75	1,210
1997	4,610,429.82	2,667,595	3,069,385	1,541,045	20.76	74,231
1998	279,765.26	159,242	183,227	96,538	20.81	4,639
1999	84,619.08	47,319	54,446	30,173	20.89	1,444
2000	89,480.56	49,286	56,709	32,771	20.80	1,576
2001	723,313.67	389,866	448,587	274,727	20.95	13,113
2002	42,148.99	22,288	25,645	16,504	20.94	788
2003	180,283.26	93,297	107,349	72,934	20.98	3,476
2004	145,764.74	73,961	85,101	60,664	20.87	2,907
2005	166,579.34	82,290	94,684	71,895	21.00	3,424
2006	139,652.01	67,256	77,386	62,266	20.99	2,966
2007	874,915.94	411,123	473,046	401,870	20.87	19,256
2008	79,102.56	35,992	41,413	37,689	20.96	1,798
2009	53,999.14	23,792	27,376	26,624	20.95	1,271
2010	195,777.12	83,147	95,670	100,107	21.00	4,767
2011	314,250.68	128,497	147,851	166,400	20.96	7,939
2012	49,309.09	19,305	22,213	27,096	20.98	1,292
2013	122,407.59	45,756	52,648	69,760	20.94	3,331
2014	163,626.52	57,957	66,686	96,940	20.97	4,623
2015	94,702.86	31,621	36,384	58,319	20.95	2,784

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2016	607,412.41	189,877	218,476	388,936	20.89	18,618
2017	58,082.45	16,786	19,314	38,768	20.91	1,854
2018	71,626.39	18,967	21,824	49,803	20.83	2,391
2019	6,725.71	1,600	1,841	4,885	20.82	235
2020	45,587.07	9,555	10,994	34,593	20.75	1,667
2021	221,069.13	39,483	45,430	175,639	20.69	8,489
2022	733,031.09	106,436	122,467	610,564	20.60	29,639
2023	357,451.23	38,962	44,830	312,621	20.44	15,295
2024	573,175.93	39,721	45,704	527,472	20.15	26,177
2025	396,598.41	9,994	11,499	385,099	19.30	19,953
	13,693,512.59	6,417,739	7,384,371	6,309,142		306,116
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1960	27,374.98	24,660	27,375			
1961	2,250.14	2,024	2,250			
1962	11,395.40	10,236	11,395			
1964	212.41	190	212			
1965	479.69	429	480			
1972	4,846.95	4,283	4,847			
1973	59,338.04	52,334	59,338			
1976	674.99	591	675			
1977	9,114.69	7,968	9,115			
1978	24,124.85	21,040	24,125			
1979	540.75	470	541			
1980	8,726.53	7,571	8,725	1	6.38	
1981	52,430.77	45,365	52,280	151	6.38	24
1982	22,292.87	19,493	22,293			
1984	11,417.15	9,903	11,414	3	6.34	
1986	31,130.64	26,807	30,897	234	6.37	37
1987	11,362.33	9,756	11,244	118	6.34	19
1988	15,773.37	13,486	15,543	230	6.36	36
1989	8,654.63	7,360	8,483	172	6.42	27
1990	94,337.02	80,036	92,246	2,091	6.34	330
1992	6,049.58	5,086	5,862	188	6.34	30
1993	1,598.34	1,335	1,539	60	6.41	9

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1994	38,859.45	32,316	37,246	1,613	6.38	253
1995	4,586.75	3,791	4,369	217	6.40	34
1996	1,532.27	1,261	1,453	79	6.34	12
1997	1,129.92	921	1,062	68	6.47	11
1998	3,483.10	2,825	3,256	227	6.40	35
2001	6,551.41	5,185	5,976	575	6.46	89
2002	8,685.69	6,817	7,857	829	6.44	129
2003	26,975.97	21,001	24,205	2,771	6.40	433
2004	262,708.52	202,207	233,055	29,654	6.43	4,612
2005	28,203.02	21,451	24,723	3,480	6.45	540
2008	29,302.79	21,435	24,705	4,598	6.42	716
2010	189,349.18	133,832	154,249	35,100	6.43	5,459
2011	217,404.63	150,683	173,671	43,734	6.42	6,812
2014	19,697.18	12,640	14,568	5,129	6.42	799
2016	36,430.01	21,734	25,050	11,380	6.42	1,773
2017	42,967.09	24,470	28,203	14,764	6.43	2,296
2018	58,528.05	31,517	36,325	22,203	6.43	3,453
2019	838,990.00	422,096	486,489	352,501	6.42	54,907
2022	155,036.47	54,759	63,113	91,924	6.41	14,341
2023	27,455.94	7,710	8,886	18,570	6.40	2,902
2024	111,410.30	21,213	24,449	86,961	6.38	13,630
	2,513,413.86	1,550,287	1,783,789	729,625		113,748
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,280	3,774	2,854	25.00	114
2002	3,783,335.80	1,831,513	2,107,373	1,675,963	25.04	66,931
2003	87,794.37	41,483	47,731	40,063	25.12	1,595
2004	116,222.01	53,718	61,809	54,413	25.01	2,176
2005	21,321.99	9,574	11,016	10,306	25.16	410
2006	70,501.63	30,795	35,433	35,068	25.14	1,395
2007	23,909.23	10,128	11,653	12,256	25.17	487
2008	36,082.96	14,837	17,072	19,011	25.06	759
2009	2,440.34	966	1,111	1,329	25.17	53
2010	44,187.56	16,849	19,387	24,801	25.15	986
2011	22,823.04	8,340	9,596	13,227	25.18	525

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2012	5,700.89	1,993	2,293	3,408	25.11	136
2013	10,921.02	3,631	4,178	6,743	25.09	269
2014	82,583.84	25,931	29,837	52,747	25.13	2,099
2015	2,300.95	679	781	1,520	25.09	61
2016	41,558.96	11,412	13,131	28,428	25.10	1,133
2017	11,135.61	2,821	3,246	7,890	25.06	315
2018	114,113.01	26,360	30,330	83,783	24.97	3,355
2019	936,945.86	193,667	222,837	714,109	24.95	28,622
2020	15,681.92	2,838	3,265	12,416	24.89	499
2021	136,511.67	21,009	24,173	112,338	24.74	4,541
2022	978,381.25	121,906	140,267	838,114	24.59	34,084
2023	81,823.98	7,626	8,775	73,049	24.31	3,005
2024	272,502.49	16,078	18,500	254,003	23.94	10,610
	6,905,408.79	2,457,434	2,827,569	4,077,840		164,160
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	780,161.32	213,530	245,692	534,470	30.52	17,512
2015	32,204.52	8,251	9,494	22,711	30.48	745
2016	12,899.16	3,064	3,525	9,374	30.50	307
2018	55,602.72	11,009	12,667	42,936	30.38	1,413
2019	14,930.36	2,640	3,038	11,893	30.26	393
2022	25,185.45	2,655	3,055	22,131	29.72	745
2023	69,633.76	5,466	6,289	63,344	29.35	2,158
	990,617.29	246,615	283,760	706,857		23,273
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	278,302.77	239,619	275,710	2,593	5.56	466
1972	1,527.12	1,303	1,499	28	5.87	5
1973	1,441.98	1,219	1,403	39	6.19	6
1974	13,782.80	11,540	13,278	505	6.51	78

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1975	146,160.79	121,167	139,417	6,744	6.84	986
1976	283,250.60	232,336	267,330	15,920	7.19	2,214
1978	1,783.39	1,431	1,647	137	7.90	17
1983	1,777.87	1,466	1,687	91	9.05	10
1984	8,493.26	6,908	7,948	545	9.52	57
1986	1,510.21	1,199	1,380	131	10.25	13
1987	64,943.44	50,760	58,405	6,538	10.76	608
1988	169,052.06	130,593	150,263	18,789	11.04	1,702
1989	18,610.84	14,129	16,257	2,354	11.58	203
1990	3,340.41	2,502	2,879	462	11.90	39
1992	918.79	662	762	157	13.01	12
1994	8,596.07	5,957	6,854	1,742	13.95	125
1995	476.98	324	373	104	14.34	7
1996	2,296.68	1,525	1,755	542	14.94	36
1997	23,408.24	15,211	17,502	5,906	15.36	385
1998	20,865.48	13,197	15,185	5,681	15.98	356
1999	5,014.76	3,096	3,562	1,452	16.42	88
2000	411,046.72	247,368	284,626	126,420	16.87	7,494
2001	15,904.76	9,274	10,671	5,234	17.52	299
2002	132,150.72	74,850	86,124	46,027	17.99	2,558
2003	14,245.41	7,789	8,962	5,283	18.65	283
2004	40,903.71	21,634	24,892	16,011	19.15	836
2005	20,007.69	10,212	11,750	8,258	19.66	420
2007	63,224.57	29,829	34,322	28,903	20.71	1,396
2008	2,284.17	1,027	1,182	1,102	21.41	51
2009	9,282.87	3,982	4,582	4,701	21.96	214
2010	66,343.57	27,042	31,115	35,229	22.52	1,564
2011	413,430.79	159,460	183,478	229,953	23.09	9,959
2012	84,236.56	30,704	35,329	48,908	23.54	2,078
2014	114,194.31	36,245	41,704	72,490	24.73	2,931
2015	184,144.69	54,139	62,293	121,851	25.21	4,833
2016	68,479.62	18,476	21,259	47,221	25.71	1,837
2017	317,447.76	77,711	89,416	228,032	26.22	8,697
2018	370,186.69	81,071	93,282	276,905	26.75	10,352
2019	352,853.49	68,101	78,358	274,495	27.17	10,103
2020	668,876.06	111,100	127,834	541,042	27.61	19,596
2021	1,470,572.82	203,821	234,520	1,236,053	27.97	44,192
2022	1,221,644.33	135,114	155,465	1,066,180	28.15	37,875

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2023	402,582.30	32,690	37,614	364,969	28.27	12,910
2024	201,112.93	10,217	11,756	189,357	28.00	6,763
2025	120,192.61	2,236	2,573	117,620	26.45	4,447
	7,820,903.69	2,310,236	2,658,201	5,162,703		199,101
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1970	2,453.00	2,130	2,453			
1971	872.29	756	872			
1977	342.77	293	343			
1989	1,813.00	1,502	1,813			
1991	11,104.08	9,118	11,104			
1993	1,829.56	1,480	1,814	16	7.66	2
1994	164,577.50	132,715	162,663	1,915	7.56	253
1995	8,948.74	7,151	8,765	184	7.67	24
1996	553.43	439	538	15	7.67	2
1997	6,824.90	5,388	6,604	221	7.60	29
1998	2,764.61	2,167	2,656	109	7.59	14
2000	60,727.10	46,766	57,319	3,408	7.61	448
2005	3,338.96	2,430	2,978	361	7.67	47
2006	4,214.76	3,033	3,717	497	7.60	65
2008	49,021.21	34,143	41,847	7,174	7.63	940
2010	2,592.10	1,736	2,128	464	7.65	61
2011	12,791.22	8,383	10,275	2,517	7.62	330
2015	136,503.33	78,981	96,803	39,700	7.65	5,190
2016	124,471.63	68,932	84,487	39,985	7.65	5,227
2017	98,527.99	51,924	63,641	34,887	7.63	4,572
2018	17,640.50	8,746	10,720	6,921	7.63	907
2023	7,122.00	1,763	2,161	4,961	7.60	653
	719,034.68	469,976	575,700	143,335		18,764

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1990	127.23	88	108	19	15.78	1
1993	758,027.04	507,499	621,664	136,363	16.04	8,501
1994	3,146.41	2,091	2,561	585	15.90	37
1995	8,657.45	5,678	6,955	1,702	16.01	106
1996	2,701.38	1,753	2,147	554	15.95	35
1997	9,933.05	6,369	7,802	2,131	15.95	134
1999	1,738.51	1,083	1,327	412	16.05	26
2001	420,169.40	254,287	311,490	108,679	15.98	6,801
2003	86,006.96	50,125	61,401	24,606	16.11	1,527
2004	10,670.85	6,103	7,476	3,195	16.09	199
2005	32,699.77	18,299	22,415	10,284	16.13	638
2007	34,349.48	18,363	22,494	11,856	16.10	736
2009	25,709.98	13,025	15,955	9,755	16.07	607
2010	22,825.61	11,217	13,740	9,085	16.04	566
2011	16,891.81	8,010	9,812	7,080	16.08	440
2012	2,393.22	1,092	1,338	1,056	16.09	66
2013	4,156.41	1,818	2,227	1,929	16.07	120
2014	18,718.75	7,813	9,571	9,148	16.05	570
2015	136,614.01	53,935	66,068	70,546	16.10	4,382
2016	10,340.67	3,841	4,705	5,636	16.08	350
2018	11,932.98	3,804	4,660	7,273	16.03	454
2019	5,810.76	1,677	2,054	3,757	16.02	235
2022	113,879.75	20,521	25,137	88,742	15.92	5,574
2023	61,818.43	8,438	10,336	51,482	15.82	3,254
2024	51,382.29	4,491	5,501	45,881	15.65	2,932
	1,850,702.20	1,011,420	1,238,945	611,757		38,291
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1937	1,234.84	962	1,178	56	18.54	3
1961	294.42	211	258	36	20.81	2
1970	377.45	259	317	60	21.41	3
1976	1,808.65	1,197	1,466	342	21.73	16
1982	26,509.40	17,759	21,754	4,755	21.44	222
1987	357.42	228	279	78	21.74	4
1988	95.00	60	73	22	21.67	1

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1989	24.29	15	18	6	21.98	
1990	2,123.00	1,311	1,606	517	21.97	24
1992	4,760.80	2,871	3,517	1,244	22.06	56
1993	2,703.40	1,617	1,981	723	21.85	33
1995	18,973.34	10,995	13,468	5,505	22.13	249
1996	4,307.22	2,465	3,020	1,288	22.05	58
1997	9,271.45	5,232	6,409	2,862	22.01	130
1998	11,191.78	6,217	7,616	3,576	22.00	163
2000	519,130.02	277,994	340,531	178,600	22.12	8,074
2001	12,387.00	6,495	7,956	4,431	22.23	199
2002	2,306.86	1,187	1,454	853	22.16	38
2004	6,184.42	3,045	3,730	2,454	22.17	111
2009	184,472.34	78,530	96,196	88,277	22.26	3,966
2014	17,931.59	6,125	7,503	10,429	22.17	470
2017	149,837.36	41,520	50,860	98,977	22.17	4,464
	976,282.05	466,295	571,191	405,091		18,286
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	154	154			
1950	3,419.22	3,419	3,419			
1954	114.00	112	114			
1955	3,369.90	3,287	3,370			
1959	10,313.10	9,779	10,313			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1960	27,782.48	26,150	27,782			
1961	1,594.52	1,490	1,595			
1962	1,314.41	1,218	1,314			
1963	614.41	565	614			
1964	746.64	681	747			
1965	861.27	780	861			
1966	1,553.29	1,395	1,553			
1967	104,751.07	93,307	104,751			
1968	23,858.73	21,073	23,859			
1969	4,640.61	4,065	4,641			
1970	2,008.79	1,745	2,009			
1971	2,014.32	1,734	2,014			
1972	4,281.55	3,653	4,282			
1973	2,776.85	2,347	2,777			
1974	3,268.03	2,736	3,268			
1975	12,868.29	10,668	12,868			
1977	487.18	395	487			
1978	3,675.13	2,949	3,639	37	7.90	5
1979	423.97	336	415	9	8.28	1
1980	1,309.69	1,026	1,266	44	8.67	5
1981	4,025.99	3,113	3,841	185	9.07	20
1982	4,614.96	3,834	4,615			
1983	11,408.95	9,407	11,409			
1984	500.00	407	500			
1985	12,832.20	10,343	12,762	70	9.75	7
1986	1,022.46	812	1,002	21	10.25	2
1988	1,781.17	1,376	1,698	83	11.04	8
1989	13,848.31	10,514	12,973	875	11.58	76
1990	1,502.94	1,126	1,389	114	11.90	10
1991	236,214.33	173,570	214,167	22,047	12.45	1,771
1992	44,551.84	32,086	39,591	4,961	13.01	381
1993	18,016.03	12,764	15,749	2,267	13.37	170
1994	112,769.99	78,150	96,429	16,341	13.95	1,171
1995	123,184.01	83,790	103,388	19,796	14.34	1,380
1996	39,025.60	25,905	31,964	7,062	14.94	473
1997	717,601.68	466,298	575,363	142,238	15.36	9,260
1998	246,205.62	155,725	192,148	54,057	15.98	3,383
1999	277,503.96	171,331	211,405	66,099	16.42	4,026
2000	44,301.76	26,661	32,897	11,405	16.87	676
2001	178,930.70	104,334	128,737	50,193	17.52	2,865
2002	90,388.68	51,196	63,171	27,218	17.99	1,513

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2003	33,809.51	18,487	22,811	10,998	18.65	590
2004	729,490.49	385,828	476,072	253,419	19.15	13,233
2005	700,704.90	357,640	441,291	259,414	19.66	13,195
2006	228,104.68	112,091	138,309	89,796	20.18	4,450
2007	124,971.14	58,961	72,752	52,219	20.71	2,521
2008	652,664.24	293,568	362,232	290,432	21.41	13,565
2009	320,397.52	137,451	169,600	150,797	21.96	6,867
2010	122,302.84	49,851	61,511	60,792	22.52	2,699
2011	81,820.18	31,558	38,939	42,881	23.09	1,857
2012	15,371.28	5,603	6,914	8,458	23.54	359
2013	153,302.63	52,307	64,541	88,761	24.13	3,678
2014	186,396.80	59,162	73,000	113,397	24.73	4,585
2015	352,468.52	103,626	127,864	224,605	25.21	8,909
2016	261,508.99	70,555	87,058	174,451	25.71	6,785
2017	94,153.21	23,049	28,440	65,713	26.22	2,506
2018	298,796.30	65,436	80,741	218,055	26.75	8,152
2019	200,040.33	38,608	47,638	152,402	27.17	5,609
2020	817,008.22	135,705	167,446	649,562	27.61	23,526
2021	910,916.02	126,253	155,783	755,133	27.97	26,998
2022	1,464,817.41	162,009	199,902	1,264,915	28.15	44,935
2023	3,969,144.10	322,295	397,679	3,571,466	28.27	126,334
2024	447,445.47	22,730	28,046	419,399	28.00	14,979
	14,631,222.04	4,317,734	5,289,034	9,342,188		363,535
	157,875,420.11	47,547,728	49,464,255	108,411,166		5,313,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4 3.37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2006	15,741.19	15,348	12,732	3,009	0.50	3,009
2007	98,862.25	91,448	75,863	22,999	1.50	15,333
2008	10,904.48	9,541	7,915	2,989	2.50	1,196
2009	196,763.79	162,330	134,665	62,098	3.50	17,742
2010	29,674.64	22,998	19,079	10,596	4.50	2,355
2013	49,177.44	30,736	25,498	23,680	7.50	3,157
2014	164,928.32	94,834	78,672	86,256	8.50	10,148
2015	142,233.63	74,673	61,947	80,287	9.50	8,451
2016	156,448.43	74,313	61,648	94,800	10.50	9,029
2017	694,772.06	295,278	244,956	449,816	11.50	39,114
2018	365,293.03	136,985	113,640	251,653	12.50	20,132
2019	260,157.81	84,551	70,142	190,016	13.50	14,075
2020	246,448.03	67,773	56,223	190,225	14.50	13,119
2021	1,067,273.33	240,136	199,211	868,062	15.50	56,004
2022	104,987.55	18,373	15,242	89,746	16.50	5,439
2023	12,578.55	1,572	1,304	11,274	17.50	644
2024	849.08	64	53	796	18.50	43
2025	50,000.00	1,250	1,037	48,963	19.50	2,511
	3,667,093.61	1,422,203	1,179,828	2,487,266		221,501
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,234.22	1,203	1,234			
2007	1,312.22	1,214	1,312			
2008	24,417.03	21,365	23,123	1,294	2.50	518
2010	2,239.24	1,735	1,878	361	4.50	80
2011	20,678.25	14,992	16,226	4,452	5.50	809
2014	33,759.66	19,412	21,010	12,750	8.50	1,500
2015	35,177.20	18,468	19,988	15,189	9.50	1,599
2016	233,275.70	110,806	119,925	113,350	10.50	10,795
2017	400,100.57	170,043	184,037	216,063	11.50	18,788
2018	31,187.62	11,695	12,657	18,530	12.50	1,482
2019	69,735.23	22,664	24,529	45,206	13.50	3,349
2020	115,739.37	31,828	34,447	81,292	14.50	5,606
2021	112,879.19	25,398	27,488	85,391	15.50	5,509
2022	74,226.28	12,990	14,059	60,167	16.50	3,646

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	16,822.55	2,103	2,276	14,546	17.50	831
2024	4,362.42	327	354	4,009	18.50	217
2025	50,000.00	1,250	1,353	48,647	19.50	2,495
	1,227,146.75	467,493	505,898	721,249		57,224
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,393.32	1,358	1,393			
2007	4,828.41	4,466	4,828			
2010	1,926.82	1,493	1,638	288	4.50	64
2014	4,225.61	2,430	2,667	1,559	8.50	183
2015	64,028.79	33,615	36,888	27,141	9.50	2,857
2016	22,950.78	10,902	11,963	10,987	10.50	1,046
2017	29,884.80	12,701	13,937	15,947	11.50	1,387
2018	66,579.64	24,967	27,398	39,182	12.50	3,135
2019	9,728.37	3,162	3,470	6,259	13.50	464
2020	395,875.29	108,866	119,465	276,411	14.50	19,063
2021	17,352.44	3,904	4,284	13,068	15.50	843
2022	279,971.38	48,995	53,765	226,207	16.50	13,710
	898,745.65	256,859	281,696	617,050		42,752
	5,792,986.01	2,146,555	1,967,422	3,825,565		321,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 5.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2016	42,502.55	40,377	40,986	1,516	0.50	1,516
2017	3,747.59	3,185	3,233	515	1.50	343
2020	18,196.00	10,008	10,159	8,037	4.50	1,786
2021	41,085.52	18,488	18,767	22,319	5.50	4,058
	105,531.66	72,058	73,145	32,387		7,703
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	5,541.48	5,264	5,049	493	0.50	493
2017	8,554.22	7,271	6,974	1,581	1.50	1,054
2018	2,800.72	2,101	2,015	786	2.50	314
2020	4,541.15	2,498	2,396	2,145	4.50	477
2021	67,897.69	30,554	29,305	38,593	5.50	7,017
2022	11,938.00	4,178	4,007	7,931	6.50	1,220
2023	2,910.37	728	698	2,212	7.50	295
2025	50,000.00	2,500	2,398	47,602	9.50	5,011
	154,183.63	55,094	52,841	101,343		15,881
	259,715.29	127,152	125,986	133,730		23,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 9.08

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	18,622	16,854	3,837	0.50	3,837
2022	385,091.78	269,564	243,970	141,122	1.50	94,081
2023	8,559,812.76	4,279,906	3,873,548	4,686,265	2.50	1,874,506
2024	2,357,733.85	707,320	640,163	1,717,571	3.50	490,735
	11,323,329.11	5,275,412	4,774,535	6,548,794		2,463,159
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	46,130.82	41,518	29,701	16,430	0.50	16,430
	46,130.82	41,518	29,701	16,430		16,430
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	18,622	20,691			
	20,690.76	18,622	20,691			
	11,390,150.69	5,335,552	4,824,927	6,565,224		2,479,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 21.77

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	125,210.21	118,950	125,210			
2017	49,440.00	42,024	48,716	724	1.50	483
2019	985,498.08	640,574	742,580	242,918	3.50	69,405
2020	17,620.50	9,691	11,234	6,386	4.50	1,419
2021	44,109.42	19,849	23,010	21,100	5.50	3,836
2022	240,887.73	84,311	97,737	143,151	6.50	22,023
2023	1,660,917.30	415,229	481,351	1,179,566	7.50	157,275
2024	52,739.48	7,911	9,171	43,569	8.50	5,126
2025	2,018,647.18	100,932	117,005	1,901,643	9.50	200,173
	5,195,069.90	1,439,471	1,656,014	3,539,056		459,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 8.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2011	256,689.15	248,134	239,483	17,207	0.50	17,207
2012	365,169.50	328,653	317,194	47,975	1.50	31,983
2013	142,364.69	118,637	114,501	27,864	2.50	11,146
2014	495,556.48	379,928	366,681	128,875	3.50	36,821
2022	1,468,239.56	342,584	330,639	1,137,600	11.50	98,922
2023	34,087,937.43	5,681,437	5,483,347	28,604,590	12.50	2,288,367
2024	7,807,883.74	780,788	753,565	7,054,319	13.50	522,542
	44,623,840.55	7,880,161	7,605,410	37,018,431		3,006,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 6.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	822,131.14	543,511	721,102	101,029	2.82	35,826
2021	1,248,722.55	724,259	960,909	287,814	3.26	88,287
2022	345,208.21	164,664	218,468	126,741	3.84	33,005
2023	231,386.91	82,189	109,044	122,343	4.54	26,948
2024	214,861.26	47,269	62,714	152,147	5.32	28,599
	2,862,310.07	1,561,892	2,072,236	790,074		212,665
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	304,510.83	231,580	236,999	67,511	2.36	28,606
2020	111,186.24	73,505	75,225	35,961	2.82	12,752
2021	21,926.14	12,717	13,015	8,912	3.26	2,734
2022	136,280.70	65,006	66,527	69,753	3.84	18,165
2023	103,994.72	36,939	37,803	66,191	4.54	14,580
2024	73,003.76	16,061	16,437	56,567	5.32	10,633
2025	122,952.47	9,197	9,412	113,540	6.18	18,372
	873,854.86	445,005	455,419	418,436		105,842
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	21,521.88	21,068	21,522			
2019	70,414.29	50,670	53,663	16,752	2.53	6,621
2020	88,458.11	58,480	61,934	26,524	2.82	9,406
2021	240,257.10	139,349	147,579	92,678	3.26	28,429
2024	74,102.74	16,303	17,266	56,837	5.32	10,684
2025	109,614.11	8,199	8,683	100,931	6.18	16,332
	604,368.23	294,069	310,646	293,722		71,472
	4,340,533.16	2,300,966	2,838,301	1,502,232		389,979

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.98

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 AS OF SEPTEMBER 30, 2025

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	217,182.43	165,667	194,827	22,356	2.95	7,578
2018	1,443,697.46	1,000,482	1,176,580	267,118	3.32	80,457
2019	550,316.25	351,982	413,935	136,381	3.66	37,263
2020	4,376,430.08	2,498,504	2,938,273	1,438,157	4.13	348,222
2021	32,144.18	15,693	18,455	13,689	4.72	2,900
2022	2,189,481.53	861,342	1,012,949	1,176,532	5.40	217,876
2023	2,487,811.85	719,475	846,112	1,641,700	6.14	267,378
2024	3,949,520.57	700,250	823,503	3,126,018	6.96	449,141
2025	2,539,975.28	151,891	178,626	2,361,349	7.85	300,809
	17,786,559.63	6,465,286	7,603,260	10,183,300		1,711,624
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	837,727.59	639,019	633,584	204,143	2.95	69,201
2018	613,973.28	425,483	421,864	192,109	3.32	57,864
2019	1,703,680.92	1,089,674	1,080,407	623,274	3.66	170,293
2020	2,786,906.03	1,591,045	1,577,514	1,209,392	4.13	292,831
2021	1,376,876.95	672,191	666,474	710,403	4.72	150,509
2022	1,717,755.89	675,765	670,018	1,047,738	5.40	194,026
2023	1,423,676.10	411,727	408,225	1,015,451	6.14	165,383
2024	2,024,437.63	358,933	355,880	1,668,557	6.96	239,735
2025	1,321,606.73	79,032	78,360	1,243,247	7.85	158,375
	13,806,641.12	5,942,869	5,892,328	7,914,313		1,498,217
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,410,562.84	902,196	935,446	475,116	3.66	129,813
2020	3,247,333.97	1,853,903	1,922,229	1,325,105	4.13	320,849
2021	1,159,704.89	566,168	587,034	572,671	4.72	121,329
2022	1,705,682.01	671,015	695,745	1,009,937	5.40	187,025

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 AS OF SEPTEMBER 30, 2025

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 10-L2.5						
NET SALVAGE PERCENT.. 0						
2023	768,300.37	222,192	230,381	537,919	6.14	87,609
2024	1,266,068.24	224,474	232,747	1,033,321	6.96	148,466
2025	1,178,230.29	70,458	73,055	1,105,176	7.85	140,787
	10,735,882.61	4,510,406	4,676,637	6,059,246		1,135,878
	42,329,083.36	16,918,561	18,172,225	24,156,859		4,345,719
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	10.27

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	86,156	103,844	47,626	4.93	9,660
	151,470.08	86,156	103,844	47,626		9,660
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	456,888.44	289,896	280,166	176,723	4.32	40,908
2020	772,365.50	381,471	368,667	403,699	5.64	71,578
2021	56,871.80	23,443	22,656	34,216	6.42	5,330
2022	225,836.95	73,510	71,043	154,794	7.25	21,351
2024	645,247.59	91,238	88,176	557,072	9.10	61,217
2025	164,460.00	7,763	7,502	156,958	10.09	15,556
	2,321,670.28	867,321	838,209	1,483,461		215,940
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	593,943.63	337,835	344,229	249,714	4.93	50,652
2020	487,220.82	240,638	245,193	242,028	5.64	42,913
2022	311,792.96	101,489	103,410	208,383	7.25	28,742
2023	344,339.83	80,851	82,381	261,959	8.15	32,142
2024	226,050.89	31,964	32,569	193,482	9.10	21,262
2025	146,618.99	6,920	7,051	139,568	10.09	13,832
	2,109,967.12	799,697	814,833	1,295,134		189,543
	4,583,107.48	1,753,174	1,756,886	2,826,221		415,143

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 9.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	339,862	451,113	84,525	4.32	19,566
2019	381,787.38	217,161	288,247	93,541	4.93	18,974
2020	419,048.51	206,968	274,717	144,331	5.64	25,591
2021	310,179.53	127,856	169,708	140,471	6.42	21,880
2022	1,093,196.97	355,836	472,316	620,881	7.25	85,639
2023	547,886.82	128,644	170,754	377,132	8.15	46,274
	3,287,737.33	1,376,327	1,826,855	1,460,882		217,924
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	405,335.36	257,185	246,415	158,921	4.32	36,787
2019	306,217.32	174,176	166,882	139,335	4.93	28,263
2020	341,291.58	168,564	161,505	179,787	5.64	31,877
2023	814,920.94	191,343	183,330	631,591	8.15	77,496
2025	340,054.88	16,051	15,379	324,676	10.09	32,178
	2,207,820.08	807,319	773,510	1,434,310		206,601
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	74,202.92	71,495	73,324	879	0.89	879
2005	263,222.69	244,981	251,249	11,974	1.53	7,826
2019	305,201.49	173,599	178,041	127,161	4.93	25,793
2020	514,412.71	254,068	260,568	253,844	5.64	45,008
2023	1,642,835.37	385,738	395,607	1,247,228	8.15	153,034
2025	303,164.93	14,309	14,675	288,490	10.09	28,592
	3,103,040.11	1,144,190	1,173,464	1,929,576		261,132
	8,598,597.52	3,327,836	3,773,829	4,824,768		685,657

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 7.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	11,933	15,446	1,045	5.16	203
2016	325,609.19	200,771	259,878	65,732	5.91	11,122
2019	26,522.13	12,654	16,379	10,143	7.12	1,425
	368,622.04	225,358	291,703	76,919		12,750
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	4,689.15	4,281	4,069	620	2.62	237
2004	983.88	836	795	189	3.82	49
2011	42,558.27	31,655	30,091	12,467	4.99	2,498
2018	73,354.10	38,951	37,027	36,328	6.62	5,488
2020	57,242.61	23,864	22,685	34,558	7.69	4,494
2021	76,519.63	26,828	25,503	51,017	8.34	6,117
2022	19,782.52	5,531	5,258	14,525	9.02	1,610
2023	69,406.81	14,194	13,493	55,914	9.72	5,752
2024	106,314.66	13,289	12,632	93,682	10.50	8,922
2025	151,531.18	6,379	6,064	145,467	11.38	12,783
	602,382.81	165,808	157,616	444,767		47,950
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	1,691.63	1,593	1,643	48	1.95	25
2001	37,438.99	33,111	34,160	3,279	3.20	1,025
2002	3,842.04	3,359	3,465	377	3.38	112
2003	13,950.83	12,023	12,404	1,547	3.61	429
2004	41,148.04	34,943	36,050	5,098	3.82	1,335
2005	158,706.88	132,742	136,948	21,758	4.01	5,426
2006	20,069.50	16,515	17,038	3,031	4.20	722
2009	12,782.57	9,935	10,250	2,533	4.73	536
2017	7,071.68	4,082	4,211	2,860	6.23	459
2019	69,407.99	33,115	34,164	35,244	7.12	4,950
2020	169,434.29	70,637	72,875	96,559	7.69	12,556
2021	229,281.14	80,386	82,933	146,348	8.34	17,548
2022	193,659.11	54,147	55,863	137,796	9.02	15,277

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	222,898.21	45,583	47,027	175,871	9.72	18,094
2024	433,880.63	54,235	55,954	377,927	10.50	35,993
2025	135,095.99	5,688	5,868	129,228	11.38	11,356
	1,750,359.52	592,094	610,857	1,139,503		125,843
	2,721,364.37	983,260	1,060,176	1,661,189		186,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 6.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2014	5,589.99	3,214	3,228	2,362	8.50	278
2018	10,248.45	3,843	3,859	6,389	12.50	511
	15,838.44	7,057	7,087	8,751		789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 4.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2006	533,535.20	520,197	533,535			
2007	637,237.38	589,445	606,341	30,896	1.50	20,597
2008	236,121.16	206,606	212,528	23,593	2.50	9,437
2009	267,438.49	220,637	226,961	40,477	3.50	11,565
2010	162,964.81	126,298	129,918	33,047	4.50	7,344
2011	451,363.00	327,238	336,618	114,745	5.50	20,863
2012	368,654.37	248,842	255,975	112,679	6.50	17,335
2013	792,113.30	495,071	509,262	282,851	7.50	37,713
2014	476,076.46	273,744	281,591	194,486	8.50	22,881
2015	1,648,297.12	865,356	890,161	758,136	9.50	79,804
2016	1,270,294.92	603,390	620,686	649,609	10.50	61,868
2017	1,830,420.92	777,929	800,228	1,030,193	11.50	89,582
2018	915,728.07	343,398	353,241	562,487	12.50	44,999
2019	1,013,925.51	329,526	338,972	674,954	13.50	49,997
2020	1,214,941.27	334,109	343,686	871,255	14.50	60,087
2021	2,415,991.09	543,598	559,180	1,856,811	15.50	119,794
2022	2,912,689.63	509,721	524,332	2,388,358	16.50	144,749
2023	2,258,780.50	282,348	290,441	1,968,339	17.50	112,477
2024	1,669,327.13	125,200	128,789	1,540,538	18.50	83,272
2025	1,832,469.35	45,812	47,125	1,785,344	19.50	91,556
	22,908,369.68	7,768,465	7,989,572	14,918,798		1,085,920
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	272,070.63	265,269	269,097	2,973	0.50	2,973
2007	397,958.98	368,112	373,424	24,535	1.50	16,357
2008	194,881.81	170,522	172,983	21,899	2.50	8,760
2009	386,652.36	318,988	323,591	63,061	3.50	18,017
2010	528,508.76	409,594	415,505	113,004	4.50	25,112
2011	46,412.17	33,649	34,135	12,278	5.50	2,232
2012	106,370.79	71,800	72,836	33,535	6.50	5,159
2013	245,409.98	153,381	155,594	89,816	7.50	11,975
2014	495,061.18	284,660	288,768	206,293	8.50	24,270
2015	960,119.93	504,063	511,337	448,783	9.50	47,240
2016	582,263.35	276,575	280,566	301,697	10.50	28,733
2017	608,859.13	258,765	262,499	346,360	11.50	30,118
2018	1,012,779.35	379,792	385,273	627,506	12.50	50,200
2019	553,146.33	179,773	182,367	370,779	13.50	27,465

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2020	1,289,405.13	354,586	359,703	929,702	14.50	64,117
2021	1,323,741.79	297,842	302,140	1,021,602	15.50	65,910
2022	786,517.05	137,640	139,626	646,891	16.50	39,206
2023	1,618,252.09	202,282	205,201	1,413,051	17.50	80,746
2024	927,420.51	69,557	70,561	856,860	18.50	46,317
2025	790,972.80	19,774	20,059	770,913	19.50	39,534
	13,126,804.12	4,756,624	4,825,268	8,301,536		634,441
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	277,067.07	270,140	243,723	33,344	0.50	33,344
2007	507,181.09	469,143	423,266	83,916	1.50	55,944
2008	544,153.86	476,135	429,574	114,580	2.50	45,832
2009	190,844.18	157,446	142,049	48,795	3.50	13,941
2010	675,112.97	523,213	472,048	203,065	4.50	45,126
2011	41,307.18	29,948	27,019	14,288	5.50	2,598
2012	185,811.11	125,422	113,157	72,654	6.50	11,178
2013	268,626.03	167,891	151,473	117,153	7.50	15,620
2014	510,814.37	293,718	264,995	245,819	8.50	28,920
2015	362,285.21	190,200	171,600	190,685	9.50	20,072
2016	632,442.31	300,410	271,033	361,409	10.50	34,420
2017	243,698.39	103,572	93,444	150,255	11.50	13,066
2018	664,008.07	249,003	224,653	439,355	12.50	35,148
2019	665,801.57	216,386	195,226	470,576	13.50	34,857
2020	463,818.78	127,550	115,077	348,742	14.50	24,051
2021	989,478.68	222,633	200,862	788,617	15.50	50,879
2022	1,109,581.08	194,177	175,188	934,393	16.50	56,630
2023	343,102.76	42,888	38,694	304,409	17.50	17,395
2024	223,177.09	16,738	15,101	208,076	18.50	11,247
2025	369,893.82	9,247	8,343	361,551	19.50	18,541
	9,268,205.62	4,185,860	3,776,525	5,491,681		568,809
	45,303,379.42	16,710,949	16,591,365	28,712,015		2,289,170

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	290	286	267	9.50	28
2016	295.77	140	138	158	10.50	15
2017	331,187.50	140,755	138,913	192,274	11.50	16,719
2018	105,742.64	39,653	39,134	66,608	12.50	5,329
	437,778.64	180,838	178,472	259,307		22,091

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,700	5,998	501	3.57	140
2001	30,317.91	26,295	27,668	2,650	3.75	707
2002	3,719.59	3,182	3,348	371	3.97	93
2003	35,492.23	29,948	31,512	3,981	4.17	955
2004	54,943.24	45,713	48,100	6,844	4.34	1,577
2005	14,736.28	12,054	12,683	2,053	4.56	450
2006	28,808.32	23,202	24,413	4,395	4.71	933
2007	37,931.66	29,966	31,530	6,401	4.92	1,301
2009	64,652.45	49,175	51,742	12,910	5.19	2,487
2013	15,373.86	10,513	11,062	4,312	5.78	746
2018	220,480.47	111,607	117,434	103,047	7.32	14,077
2019	308,929.87	140,161	147,478	161,451	7.83	20,620
2020	2,155,616.89	850,175	894,560	1,261,056	8.45	149,237
2021	384,329.95	127,290	133,935	250,394	9.09	27,546
2022	684,283.11	180,377	189,794	494,489	9.78	50,561
2023	216,868.00	41,682	43,858	173,010	10.50	16,477
2024	254,421.46	29,844	31,402	223,019	11.29	19,754
	4,517,403.65	1,716,884	1,806,518	2,710,886		307,661
PNG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	57,471	68,110			
2004	167,248.57	139,151	167,000	249	4.34	57
2007	13,369.18	10,562	12,676	693	4.92	141
2008	35,075.31	27,190	32,632	2,444	5.07	482
2009	48,114.46	36,596	43,920	4,194	5.19	808
2010	12,089.03	8,994	10,794	1,295	5.33	243
2018	1,346,981.57	681,842	818,302	528,680	7.32	72,224
2020	1,330,094.12	524,589	629,577	700,517	8.45	82,901
2021	422,791.44	140,029	168,054	254,738	9.09	28,024
2022	764,277.51	201,464	241,784	522,494	9.78	53,425
	4,208,150.93	1,827,888	2,192,847	2,015,304		238,305

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 16-L2						
NET SALVAGE PERCENT.. 0						
2001	14,309.76	12,411	11,993	2,317	3.75	618
2002	14,724.90	12,596	12,172	2,553	3.97	643
2003	50,494.67	42,607	41,173	9,322	4.17	2,235
2004	106,224.95	88,379	85,404	20,821	4.34	4,797
2005	80,413.99	65,779	63,564	16,850	4.56	3,695
2006	32,646.90	26,294	25,409	7,238	4.71	1,537
2009	69,039.30	52,511	50,743	18,296	5.19	3,525
2018	909.08	460	445	465	7.32	64
2019	106,125.88	48,149	46,528	59,598	7.83	7,611
2020	920,993.58	363,240	351,011	569,982	8.45	67,453
2021	773,067.86	256,040	247,420	525,648	9.09	57,827
2022	896,430.54	236,299	228,344	668,087	9.78	68,312
2023	162,408.89	31,215	30,164	132,245	10.50	12,595
2024	95,327.02	11,182	10,806	84,521	11.29	7,486
	3,323,117.32	1,247,162	1,205,175	2,117,942		238,398
	12,048,671.90	4,791,934	5,204,540	6,844,132		784,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 6.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2021	67,288.99	30,280	28,633	38,656	5.50	7,028
2023	23,301.32	5,825	5,508	17,793	7.50	2,372
2024	289,619.87	43,443	41,080	248,540	8.50	29,240
	380,210.18	79,548	75,221	304,989		38,640
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	606,349	581,856	131,496	1.50	87,664
2019	33,841.70	21,997	21,108	12,733	3.50	3,638
2021	50,379.19	22,671	21,755	28,624	5.50	5,204
2023	99,558.60	24,890	23,885	75,674	7.50	10,090
	897,131.11	675,907	648,604	248,527		106,596
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	15,267	14,206	3,755	1.50	2,503
2021	21,890.53	9,851	9,167	12,724	5.50	2,313
2022	73,558.62	25,746	23,957	49,601	6.50	7,631
2024	408,729.93	61,309	57,050	351,680	8.50	41,374
	522,140.57	112,173	104,380	417,761		53,821
	1,799,481.86	867,628	828,205	971,277		199,057

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 11.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	92,211	99,224	3,232	1.50	2,155
2013	51,777.87	43,148	46,430	5,348	2.50	2,139
2014	178,624.07	136,946	147,361	31,263	3.50	8,932
2015	39,471.49	27,630	29,731	9,740	4.50	2,164
2016	32,235.43	20,416	21,969	10,267	5.50	1,867
2017	165,977.94	94,055	101,208	64,770	6.50	9,965
2018	106,282.35	53,141	57,183	49,100	7.50	6,547
2020	153,962.57	56,453	60,746	93,216	9.50	9,812
2024	42,964.84	4,296	4,623	38,342	13.50	2,840
2025	76,216.53	2,540	2,733	73,483	14.50	5,068
	949,969.29	530,836	571,208	378,761		51,489
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,672.91	25,784	26,673			
2012	6,969.59	6,273	6,970			
2014	262,109.02	200,951	262,109			
2016	184,658.73	116,950	159,098	25,561	5.50	4,647
2017	64,069.97	36,307	49,392	14,678	6.50	2,258
2018	1,869.95	935	1,272	598	7.50	80
2020	61,699.27	22,623	30,776	30,923	9.50	3,255
2022	123,461.28	28,807	39,189	84,273	11.50	7,328
2023	61,930.23	10,322	14,042	47,888	12.50	3,831
2024	54,000.87	5,400	7,346	46,655	13.50	3,456
2025	140,714.55	4,690	6,380	134,334	14.50	9,264
	988,156.37	459,042	603,246	384,910		34,119
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	70,068.25	67,733	70,068			
2012	14,758.99	13,283	14,759			
2014	2,414.03	1,851	2,412	2	3.50	1
2015	4,956.48	3,470	4,522	435	4.50	97
2016	65,279.25	41,343	53,873	11,406	5.50	2,074

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	46,338	60,382	21,390	6.50	3,291
2018	4,477.95	2,239	2,918	1,560	7.50	208
2019	1,267.76	549	715	552	8.50	65
2020	4,259.10	1,562	2,035	2,224	9.50	234
2022	30,914.09	7,213	9,399	21,515	11.50	1,871
2023	42,498.56	7,083	9,230	33,269	12.50	2,662
2025	160,170.17	5,338	6,956	153,214	14.50	10,566
	482,836.36	198,002	237,269	245,567		21,069
	2,420,962.02	1,187,880	1,411,723	1,009,238		106,677

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 4.41

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33					
	138,963.52					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
2017	6,947,107.66					
	6,947,107.66					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 - DENVER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,977,644.48	5,048,235	5,113,405	24,864,240	32.11	774,346
2020	1,918,595.10	282,801	286,452	1,632,143	31.81	51,309
2021	647,293.08	80,976	82,021	565,272	31.47	17,962
2022	2,012,444.98	204,867	207,512	1,804,933	30.87	58,469
2023	104,904.91	8,057	8,161	96,744	30.07	3,217
2024	26,868.58	1,327	1,344	25,524	28.89	883
2025	102,785.69	1,963	1,988	100,797	25.68	3,925
	34,790,536.82	5,628,226	5,700,883	29,089,654		910,111
READING DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2073						
NET SALVAGE PERCENT.. 0						
2023	11,739,064.38	856,952	931,575	10,807,490	31.75	340,393
2024	8,666,072.13	408,172	443,715	8,222,357	30.35	270,918
	20,405,136.51	1,265,124	1,375,290	19,029,847		611,311
KNITTING MILLS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	196,831	201,109	1,181,131	21.07	56,057
	1,382,240.38	196,831	201,109	1,181,131		56,057
	56,577,913.71	7,090,181	7,277,282	49,300,632		1,577,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.79

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2019	3,525,373.71	1,145,746	1,227,502	2,297,872	13.50	170,213
2020	39,198.12	10,779	11,548	27,650	14.50	1,907
2021	10,994.97	2,474	2,651	8,344	15.50	538
2022	823,953.90	144,192	154,481	669,473	16.50	40,574
2024	1,250.26	94	101	1,149	18.50	62
2025	50,000.00	1,250	1,339	48,661	19.50	2,495
	4,450,770.96	1,304,535	1,397,622	3,053,149		215,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 4.85

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2021	1,076,384.85	968,746	727,904	348,481	0.50	348,481
	1,076,384.85	968,746	727,904	348,481		348,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	32.38

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2021	847,064.50	762,358	692,535	154,530	0.50	154,530
2022	1,482,657.72	1,037,860	942,804	539,854	1.50	359,903
2023	4,535,143.45	2,267,572	2,059,887	2,475,256	2.50	990,102
2024	6,236,866.83	1,871,060	1,699,692	4,537,175	3.50	1,296,336
	13,101,732.50	5,938,850	5,394,918	7,706,814		2,800,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.8	21.38

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	4,485,291	3,819,629	6,876,187	9.00	764,021
	10,695,816.43	4,485,291	3,819,629	6,876,187		764,021
	10,695,816.43	4,485,291	3,819,629	6,876,187		764,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	7.14

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 AS OF SEPTEMBER 30, 2025

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						
2016	805,219.92	764,959	779,106	26,114	0.50	26,114
2017	1,300,552.48	1,105,470	1,125,914	174,638	1.50	116,425
2018	1,373,844.01	1,030,383	1,049,438	324,406	2.50	129,762
2019	5,970,674.89	3,880,939	3,952,710	2,017,965	3.50	576,561
2020	12,600,894.61	6,930,492	7,058,659	5,542,236	4.50	1,231,608
2021	7,586,244.97	3,413,810	3,476,942	4,109,303	5.50	747,146
2022	8,200,508.34	2,870,178	2,923,257	5,277,251	6.50	811,885
2023	4,527,179.87	1,131,795	1,152,725	3,374,455	7.50	449,927
2024	3,266,041.54	489,906	498,966	2,767,076	8.50	325,538
2025	12,501,511.27	625,076	636,636	11,864,875	9.50	1,248,934
	58,132,671.90	22,243,008	22,654,353	35,478,319		5,663,900

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 9.74

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 AS OF SEPTEMBER 30, 2025

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						
2011	169,183.92	163,545	161,347	7,837	0.50	7,837
2012	36,120.63	32,509	32,072	4,049	1.50	2,699
2016	1,419,264.44	898,863	886,780	532,484	5.50	96,815
2017	76,271,826.62	43,220,956	42,639,947	33,631,880	6.50	5,174,135
2018	171,914.66	85,957	84,801	87,114	7.50	11,615
2019	43,660,591.71	18,919,444	18,665,114	24,995,478	8.50	2,940,644
2021	7,039,054.95	2,111,716	2,083,329	4,955,726	10.50	471,974
2022	1,553,802.60	362,549	357,675	1,196,128	11.50	104,011
2023	2,737,744.74	456,300	450,166	2,287,579	12.50	183,006
2024	1,049,804.90	104,980	103,569	946,236	13.50	70,092
2025	49,720.84	1,657	1,635	48,086	14.50	3,316
	134,159,030.01	66,358,476	65,466,435	68,692,595		9,066,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 6.76

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

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-

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
2022 TRANSACTION YEAR				
367.00		463.82		463.82-
369.00		4,906.28		4,906.28-
375.00		345.87		345.87-
376.10	2,225,032.94	749,916.61		749,916.61-
376.20	213,665.66	270,874.29		270,874.29-
376.30	3,569,860.81	1,130,258.76		1,130,258.76-
376.50	99.53			
378.00	412,657.26	278,820.57		278,820.57-
379.00	144,233.30	98,843.74		98,843.74-
380.00	12,730,509.62	4,547,450.60		4,547,450.60-
381.00	1,556,577.90	711.28		711.28-
382.00	1,859,075.73	164,128.06		164,128.06-
384.00	719,951.43	2,202.00		2,202.00-
385.00		154.19-		154.19
390.10		969.10		969.10-
391.00	6,694.08			
391.10	136,398.30			
391.20	6,467.49			
391.30	347,005.99			
391.92	165,870.51			
392.00	929,504.65			
392.20			1,548,910.16	1,548,910.16
394.00	684,358.29	21,727.71		21,727.71-
396.00	142,855.69			
397.00	82,937.84			
398.00	143,551.53	150,544.57		150,544.57-
	26,077,308.55	7,422,009.07	1,548,910.16	5,873,098.91-

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
2023 TRANSACTION YEAR				
325.10	9,986.53			
325.20	35,825.88			
328.00	1,263.20			
329.00	44,784.66			
330.00	18,208.60			
331.00	24,440.72			
332.00	308,348.25			
334.00	89,724.69			
335.00	49,603.72			
337.00	11,062.15			
367.00	13.90	411.88		411.88-
369.00		231.13		231.13-
375.00	4,361.80	1,876.12		1,876.12-
376.10	1,911,104.74	1,693,881.68		1,693,881.68-
376.20	231,008.33	633,299.14		633,299.14-
376.30	3,015,781.26	311,402.09		311,402.09-
376.50	147.85			
378.00	125,958.48	206,791.94		206,791.94-
379.00	87,005.59	85,311.85		85,311.85-
380.00	14,014,376.89	5,345,562.48		5,345,562.48-
381.00	1,365,599.25	35,495.28		35,495.28-
381.10	1,591,780.95	2,076.27		2,076.27-
382.00	147,042.47	117,423.95		117,423.95-
383.00		805.84		805.84-
384.00	73,967.50	82.38		82.38-
390.10	2,990,794.20	395.27		395.27-
392.00	363,110.57			
392.20			887,269.86	887,269.86
394.00		167.21		167.21-
397.00		11.22		11.22-
398.00		79,441.38		79,441.38-
	26,515,302.18	8,514,667.11	887,269.86	7,627,397.25-

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
2024 TRANSACTION YEAR				
367.00	15,789.19-	5,800.82		5,800.82-
375.00		.25		.25-
376.10	3,278,709.32	1,190,708.39		1,190,708.39-
376.20	340,704.97	682,407.68		682,407.68-
376.30	3,202,277.34	819,607.41		819,607.41-
376.50	9.47			
378.00	1,310.54	165,132.29		165,132.29-
379.00		43,038.20		43,038.20-
380.00	11,321,460.10	4,613,723.58		4,613,723.58-
381.00	1,560,893.83	48,410.73		48,410.73-
381.10		9,684.81		9,684.81-
382.00	168,066.15	65,380.33		65,380.33-
383.00		3,328,106.96		3,328,106.96-
384.00	56,498.06	281.79		281.79-
385.00		984.10		984.10-
386.10		207.86		207.86-
390.10	3,960,071.14	552,199.64		552,199.64-
391.00	28,382.78			
391.10	10,004,713.85			
391.20	1,637.58			
391.30	6,310,627.32			
392.00	22,224.80			
392.20			645,657.43	645,657.43
393.00	1,768.11			
394.00	1,697,038.69			
397.00	31,989.83	2,888.76		2,888.76-
398.00	139,478.08	74,235.76		74,235.76-
	42,112,072.77	11,602,799.36	645,657.43	10,957,141.93-

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
2025 TRANSACTION YEAR				
375.00	44,578.00	4,427.00		4,427.00-
376.10	1,450,876.00	738,061.00		738,061.00-
376.20	309,584.00	418,527.00		418,527.00-
376.30	3,744,217.00	718,890.00		718,890.00-
376.50	17,953.00	24,271.00		24,271.00-
378.00	244,469.00	61,118.00		61,118.00-
380.00	14,756,043.00	5,599,918.00		5,599,918.00-
381.00	2,589,003.00			
381.10	46,528.00			
382.00	729,701.00	276,922.00		276,922.00-
385.00	19,973.00			
390.10	461,777.00	36,726.00		36,726.00-
391.10	14,060.31			
391.20	12,227.19			
391.30	74,639.92			
391.40	4,378,297.50			
391.41	1,615,018.73			
391.42	8,101,296.72			
392.10	23,257.00		2,326.00	2,326.00
392.20	503,989.00		50,399.00	50,399.00
392.30	31,108.00		3,111.00	3,111.00
392.40	64,321.00		6,433.00	6,433.00
392.50	28,664.00		2,866.00	2,866.00
394.00	1,163,636.41			
397.00	28,671.36			
398.00	392,274.88			
399.00	16,032.00			
	40,862,196.02	7,878,860.00	65,135.00	7,813,725.00-
TOTAL	157,931,637.52	42,999,993.54	3,808,262.45	39,191,731.09-

BOOK VIII

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)
2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

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. 55

DOCKET NO. R-2024-3052716

Issued: January 27, 2025 **Effective: March 28, 2025**

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2024-3052716

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AT SEPTEMBER 30, 2024

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2024-3052716

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT SEPTEMBER 30, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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January 17 2025

Mr. Paul J. Szykman
Chief Regulatory 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, 2024 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, 2025".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John F. Wiedmayer

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

JFW:mle

081318.100

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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, 2024.

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, 2024, are set forth in Table 1 and are based on data through 2022 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 May 2023.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2024, 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, 2024, 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, 2024 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, 2024, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2020 through 2024.

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 AS OF SEPTEMBER 30, 2024

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION			0	46,078	(46,078)	-	0
329	OTHER STRUCTURES			0	(2)	2	-	0
332	FIELD LINES			0	(17,486)	17,486	-	0
335	DRILLING AND CLEANING EQUIPMENT			0	(107)	107	-	0
TOTAL PRODUCTION PLANT				**0**	**28,483**	**(28,483)**	**-**	**0**
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	560,444	307,716	1.30	11,249
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,261	5,955	0.20	317
367	MAINS		75 - R2.5	38,533,782	22,743,335	15,790,447	1.01	387,873
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,846	4,160,244	2,012,602	1.47	90,867
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,364,496	1,140,708	2.62	91,805
371	OTHER EQUIPMENT		35 - R2.5	140,637	131,999	8,638	0.69	975
371.1	TESTING EQUIPMENT		20 - R3	210,011	162,957	47,054	2.26	4,743
TOTAL TRANSMISSION PLANT				**49,592,856**	**30,279,736**	**19,313,120**	**1.19**	**587,829**
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,345,070	1,465,350	1,879,720	1.27	42,328
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	6,300,443	3,447,847	2,852,596	1.68	105,800
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	738,840,649	200,111,467	538,729,182	1.50	11,076,696
376.2	MAINS - CAST IRON	09-2027	65 - R1	928,753	(1,071,635)	2,000,388	78.69	730,814
376.3	MAINS - PLASTIC		68 - R3	1,809,786,255	337,816,611	1,471,969,644	1.63	29,537,027
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	285,446	19,755	0.70	2,151
376.7	REG AFUDC		40 - SQ	1,322,088	234,120	1,087,968	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	156,290,343	37,345,524	118,944,819	2.70	4,216,125
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	64,699,936	11,459,681	53,240,255	2.99	1,931,707
380	SERVICES		45 - R2	1,601,261,166	440,488,320	1,160,772,846	2.62	41,948,296
381	METERS		36 - R2	173,393,095	62,475,569	110,917,526	2.97	5,158,351
381.1	METERS - ERTS		17 - S3	23,959,574	19,177,225	4,782,349	2.15	515,351
382	METER INSTALLATIONS		45 - R2	115,766,073	40,576,466	75,189,607	2.40	2,776,436
383	HOUSE REGULATORS		45 - R2	10,131,918	4,123,301	6,008,617	3.11	314,608
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,644,195	9,037,184	8,607,011	1.94	341,698
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	39,816,426	19,227,119	20,589,307	1.99	792,897
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	(80,442)	149,266	16.36	11,260
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	974,397	693,374	281,023	1.43	13,938
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,720	(15)	-	0
387	OTHER EQUIPMENT		40 - R2.5	5,231,798	3,135,934	2,095,864	1.71	89,653
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,477,544	13,120	0.27	4,063
TOTAL DISTRIBUTION PLANT				**4,771,581,573**	**1,191,450,725**	**3,580,130,848**	**2.09**	**99,642,251**
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	150,947,740	44,601,174	106,346,567	3.41	5,146,060
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY			0	10,628	(10,628)	-	0
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,707,047	1,662,038	4,045,009	5.56	317,319
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	221,943	118,840	103,103	9.67	21,457

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

	ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	11,464,791	2,385,537	9,079,254	22.00	2,521,786
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE		10 - SQ	4,378,298	4,336,112	42,186	-	0
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR		10 - SQ	4,791,441	3,027,362	1,764,079	4.88	233,698
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	52,725,137	13,003,652	39,721,485	5.64	2,975,301
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,131,220	2,445,455	1,685,765	9.82	405,674
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	37,793,178	15,423,083	22,370,095	10.04	3,795,138
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICI		12 - L3	4,303,136	1,388,026	2,915,110	9.22	396,740
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	8,019,698	3,162,433	4,857,265	8.06	646,633
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,463,396	934,952	1,528,444	6.76	166,501
393	STORES EQUIPMENT		20 - SQ	15,838	6,276	9,562	4.98	789
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	43,473,680	15,479,633	27,994,047	5.13	2,229,430
395	LABORATORY EQUIPMENT		20 - SQ	437,779	156,364	281,415	5.05	22,093
396	POWER OPERATED EQUIPMENT		16 - L2	12,048,672	4,383,912	7,664,760	6.81	820,431
397	COMMUNICATION EQUIPMENT		10 - SQ	1,828,153	653,947	1,174,206	11.15	203,897
398	MISCELLANEOUS EQUIPMENT		15 - SQ	2,436,136	1,479,755	956,381	5.35	130,346
399	OTHER TANGIBLE PROPERTY			16,032	16,032	0	-	0
TOTAL GENERAL PLANT				**347,203,315**	**114,675,211**	**232,528,105**	**5.77**	**20,033,293**
TOTAL DEPRECIABLE GAS PLANT				**5,168,377,744**	**1,336,434,155**	**3,831,943,590**	**2.33**	**120,263,373**
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			0				
304.2	LAND AND LAND RIGHTS - LAND RIGHTS			0				
325.1	PRODUCING LANDS			0				
325.5	OTHER LAND			0				
365.1	LAND			47,323				
374.1	LAND AND LAND RIGHTS - LAND			849,347				
374.2	LAND AND LAND RIGHTS - LAND RIGHTS			7,394,704				
389.1	LAND AND LAND RIGHTS - LAND			7,330,889				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT				**16,273,518**				
TOTAL GAS PLANT				**5,184,651,262**				
OTHER UTILITY PLANT								
COMMON PLANT								
301	ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1	STRUCTURES AND IMPROVEMENTS							
	UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	34,698,030	4,777,341	29,920,689	2.69	933,268
	READING DATA CENTER	09-2073	70 - R1	20,405,137	695,799	19,709,338	3.33	679,070
	KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	143,193	1,239,047	4.19	57,981
	TOTAL ACCOUNT 390.1			*56,485,407*	*5,616,333*	*50,869,074*	*2.96*	*1,670,319*
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,400,771	1,182,972	3,217,799	4.85	213,277

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,353,581	485,938	867,643	42.73	578,429
TOTAL COMMON PLANT			**69,325,831**	**7,285,243**	**54,954,516**	**3.96**	**2,462,025**
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%			**62,316,989**	**6,548,705**	**49,398,614**		**2,213,114**
INFORMATION SERVICES (IS)							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	15,029,850	4,256,693	10,773,157	21.80	3,276,850
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-	0
UNITE ERP	09-2034	SQUARE	10,695,816	3,055,948	7,639,868	7.14	763,987
TOTAL ACCOUNT 391.2			*13,499,682*	*5,859,814*	*7,639,868*	*5.66*	*763,987*
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	58,365,064	30,345,001	28,020,063	7.62	4,447,610
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	134,488,350	56,792,059	77,696,291	6.74	9,066,447
TOTAL INFORMATION SERVICES			**221,382,946**	**97,253,567**	**124,129,379**	**7.93**	**17,554,894**
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%			**187,786,912**	**82,494,823**	**105,292,088**		**14,890,846**
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS			15,849,749	8,697,631	7,152,118	2.60	412,624
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			**2,071,562**	**1,136,780**	**934,782**		**53,930**
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			**248,032,339**	**87,906,748**	**153,755,920**		**17,050,030**
TOTAL PLANT IN SERVICE			**5,432,683,601**	**1,424,340,903**	**3,985,699,510**		**137,313,403**
AMORTIZATION OF NEGATIVE NET SALVAGE							**7,719,076**
GRAND TOTAL			**5,432,683,601**	**1,424,340,903**	**3,985,699,510**		**145,032,479**

* 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	2020 GROSS SALVAGE	2020 COST OF REMOVAL	2021 GROSS SALVAGE	2021 COST OF REMOVAL	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	0	0	(115,195)	0	0	0	0	0	0	0	(115,195)	(23,039)
329	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
335	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**0**	**0**	**(115,195)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(115,195)**	**(23,039)**
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	1,660	0	464	0	412	0	5,801	8,337	1,667
369	0	0	0	3,386	0	4,906	0	231	0	0	8,523	1,705
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**	**5,046**	**0**	**5,370**	**0**	**643**	**0**	**5,801**	**16,860**	**3,372**
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	346	0	1,876	0	0	2,222	444
376.1	0	422,998	0	1,712,927	0	749,917	0	1,693,882	0	1,190,708	5,770,432	1,154,087
376.2	0	529,595	0	92,247	0	270,874	0	633,299	0	682,408	2,208,423	441,685
376.3	0	77,475	0	728,986	0	1,130,259	0	311,402	0	819,607	3,067,729	613,546
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	29,723	0	168,692	0	278,821	0	206,792	0	165,132	849,160	169,832
379	0	0	0	15,105	0	98,844	0	85,312	0	43,038	242,299	48,460
380	0	4,911,297	0	4,191,361	0	4,547,451	0	5,345,562	0	4,613,724	23,609,395	4,721,878
381	0	0	(19,201)	1,237	0	711	0	35,495	0	48,411	66,653	13,330
381.1	0	0	0	0	0	0	0	2,076	0	9,685	11,761	2,352
382	0	1,144,545	0	224,823	0	164,128	0	117,424	0	65,380	1,716,300	343,260
383	0	2,130	0	269	0	0	0	806	0	3,328,107	3,331,312	666,262
384	0	515,427	0	13,720	0	2,202	0	82	0	282	531,713	106,342
385	0	0	0	35,290	0	(154)	0	0	0	984	36,120	7,225
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	208	208	42
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	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**0**	**7,633,190**	**(19,201)**	**7,184,657**	**0**	**7,243,398**	**0**	**8,434,009**	**0**	**10,967,674**	**41,443,727**	**8,288,745**
GENERAL PLANT												
390.1	0	17,949	0	135	0	969	0	395	0	552,200	571,648	114,330
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	(30,492)	0	0	0	0	0	0	0	0	0	(30,492)	(6,098)
392.2	(449,978)	0	(526,894)	0	(1,548,910)	0	(887,270)	0	(645,657)	0	(4,058,709)	(811,742)
392.3	(64,698)	0	0	0	0	0	0	0	0	0	(64,698)	(12,940)

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT	2020 GROSS SALVAGE	2020 COST OF REMOVAL	2021 GROSS SALVAGE	2021 COST OF REMOVAL	2022 GROSS SALVAGE	2022 COST OF REMOVAL	2023 GROSS SALVAGE	2023 COST OF REMOVAL	2024 GROSS SALVAGE	2024 COST OF REMOVAL	FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
392.4	(18,471)	0	0	0	0	0	0	0	0	0	(18,471)	(3,694)
392.5	(127,432)	0	0	0	0	0	0	0	0	0	(127,432)	(25,486)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	21,728	0	167	0	0	21,895	4,379
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	0	0	0	0	11	0	2,889	2,900	580
398	0	257,300	0	391,820	0	150,545	0	79,441	0	74,236	953,342	190,669
TOTAL	**(691,071)**	**275,249**	**(526,894)**	**391,955**	**(1,548,910)**	**173,241**	**(887,270)**	**80,015**	**(645,657)**	**629,324**	**(2,750,018)**	**(550,002)**
TOTAL GAS PLANT	**(691,071)**	**7,908,439**	**(661,290)**	**7,581,658**	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**38,595,374**	**7,719,076**
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	**(691,071)**	**7,908,439**	**(661,290)**	**7,581,658**	**(1,548,910)**	**7,422,009**	**(887,270)**	**8,514,667**	**(645,657)**	**11,602,799**	**38,595,374**	**7,719,076**

* 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 AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1849	2,795	2,681	114	114	0.0
1857	341	341		114	0.0
1858	2	2		114	0.0
1859	148	148		114	0.0
1862	16	16		114	0.0
1866	31	31		114	0.0
1867	90	90		114	0.0
1868	5	5		114	0.0
1869	14	14		114	0.0
1871	2,385	2,385		114	0.0
1872	116	116		114	0.0
1873	27	27		114	0.0
1874	82	82		114	0.0
1875	344	344		114	0.0
1876	10,334	8,695	1,639	1,753	0.0
1878	2	2		1,753	0.0
1879	911	911		1,753	0.0
1880	229	229		1,753	0.0
1881	622	622		1,753	0.0
1882	102	102		1,753	0.0
1883	67	67		1,753	0.0
1884				1,753	0.0
1885	118	118		1,753	0.0
1886	144	144		1,753	0.0
1887	172	172		1,753	0.0
1888	4,441	4,441		1,753	0.0
1889	979	979		1,753	0.0
1890	706	706		1,753	0.0
1891	107	107		1,753	0.0
1893	348	348		1,753	0.0
1894	2,755	2,755		1,753	0.0
1895	1,144	1,292-	2,436	4,189	0.0
1896	1,296	1,298-	2,594	6,783	0.0
1897	1,523	1,360-	2,883	9,666	0.0
1898	715	116	599	10,265	0.0
1899	7,991	8,662-	16,653	26,918	0.0
1901	77,499	73,011	4,488	31,406	0.0
1902	4,556	102-	4,658	36,064	0.0
1903	36,543	34,330	2,213	38,277	0.0
1904	49,526	44,426	5,100	43,377	0.0
1905	11,677	7,211	4,466	47,843	0.0
1906	17,779	11,576	6,203	54,046	0.0
1907	20,925	13,363	7,562	61,608	0.0
1908	46,785	25,463	21,322	82,930	0.0
1909	15,100	5,737	9,363	92,293	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1910	18,720	11,266	7,454	99,747	0.0
1911	48,794	37,382	11,412	111,159	0.0
1912	30,679	10,885	19,794	130,953	0.0
1913	25,931	20,923	5,008	135,961	0.0
1914	60,189	46,222	13,967	149,928	0.0
1915	44,503	17,107	27,396	177,324	0.0
1916	28,210	10,527	17,683	195,007	0.0
1917	19,820	6,546	13,274	208,281	0.0
1918	23,908	7,974	15,934	224,215	0.0
1919	26,419	7,066-	33,485	257,700	0.0
1920	25,764	4,383	21,381	279,081	0.0
1921	76,206	59,108	17,098	296,179	0.0
1922	110,034	6,476-	116,510	412,689	0.0
1923	92,739	51,574	41,165	453,854	0.0
1924	338,868	173,857	165,011	618,865	0.0
1925	119,541	74,734	44,807	663,672	0.0
1926	367,516	281,558	85,958	749,630	0.0
1927	178,610	108,738	69,872	819,502	0.0
1928	250,389	189,460	60,929	880,431	0.0
1929	241,900	158,903	82,997	963,428	0.0
1930	469,014	387,789	81,225	1,044,653	0.0
1931	459,585	379,673	79,912	1,124,565	0.0
1932	135,578	122,907	12,671	1,137,236	0.0
1933	158,093	154,548	3,545	1,140,781	0.0
1934	29,326	27,227	2,099	1,142,880	0.0
1935	37,213	30,883	6,330	1,149,210	0.0
1936	43,222	30,885	12,337	1,161,547	0.0
1937	51,517	44,745	6,772	1,168,319	0.0
1938	34,268	28,795	5,473	1,173,792	0.0
1939	51,822	34,134	17,688	1,191,480	0.0
1940	57,639	40,438	17,201	1,208,681	0.0
1941	118,967	87,689	31,278	1,239,959	0.0
1942	55,973	49,955	6,018	1,245,977	0.0
1943	20,690	16,951	3,739	1,249,716	0.0
1944	31,806	23,945	7,861	1,257,577	0.0
1945	33,012	30,256	2,756	1,260,333	0.0
1946	493,957	402,882	91,075	1,351,408	0.0
1947	142,466	111,981	30,485	1,381,893	0.0
1948	216,880	150,249	66,631	1,448,524	0.0
1949	581,448	482,690	98,758	1,547,282	0.0
1950	2,151,110	1,762,579	388,531	1,935,813	0.1
1951	632,154	472,431	159,723	2,095,536	0.1
1952	2,929,346	2,569,719	359,627	2,455,163	0.1
1953	1,338,711	992,636	346,075	2,801,238	0.1
1954	2,177,677	1,659,055	518,622	3,319,860	0.1

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1955	3,136,717	2,513,037	623,680	3,943,540	0.1
1956	2,911,279	2,124,177	787,102	4,730,642	0.1
1957	5,199,699	3,975,822	1,223,877	5,954,519	0.2
1958	3,948,543	2,961,934	986,609	6,941,128	0.2
1959	3,804,886	2,707,973	1,096,913	8,038,041	0.2
1960	5,047,741	3,845,080	1,202,661	9,240,702	0.2
1961	5,153,740	3,930,566	1,223,174	10,463,876	0.3
1962	4,193,600	3,092,702	1,100,898	11,564,774	0.3
1963	5,872,955	4,235,189	1,637,766	13,202,540	0.3
1964	7,182,562	5,039,079	2,143,483	15,346,023	0.4
1965	7,498,592	5,362,109	2,136,483	17,482,506	0.5
1966	8,640,604	6,227,337	2,413,267	19,895,773	0.5
1967	8,880,811	6,370,839	2,509,972	22,405,745	0.6
1968	10,657,760	7,402,562	3,255,198	25,660,943	0.7
1969	11,169,539	7,735,537	3,434,002	29,094,945	0.8
1970	10,392,337	7,272,344	3,119,993	32,214,938	0.8
1971	9,873,536	6,837,440	3,036,096	35,251,034	0.9
1972	10,613,241	7,072,542	3,540,699	38,791,733	1.0
1973	9,704,764	6,729,213	2,975,551	41,767,284	1.1
1974	10,481,769	7,434,558	3,047,211	44,814,495	1.2
1975	8,907,206	6,122,553	2,784,653	47,599,148	1.2
1976	8,373,275	5,754,282	2,618,993	50,218,141	1.3
1977	10,587,378	7,121,083	3,466,295	53,684,436	1.4
1978	9,881,934	6,450,222	3,431,712	57,116,148	1.5
1979	14,847,753	9,488,271	5,359,482	62,475,630	1.6
1980	25,822,011	16,566,952	9,255,059	71,730,689	1.9
1981	26,109,333	16,365,649	9,743,684	81,474,373	2.1
1982	26,036,774	17,077,159	8,959,615	90,433,988	2.4
1983	13,601,183	9,216,170	4,385,013	94,819,001	2.5
1984	18,185,798	11,974,647	6,211,151	101,030,152	2.6
1985	22,401,825	14,704,418	7,697,407	108,727,559	2.8
1986	26,975,708	17,174,865	9,800,843	118,528,402	3.1
1987	30,638,985	19,317,606	11,321,379	129,849,781	3.4
1988	41,515,117	25,296,645	16,218,472	146,068,253	3.8
1989	46,276,829	28,020,417	18,256,412	164,324,665	4.3
1990	48,920,816	29,067,756	19,853,060	184,177,725	4.8
1991	37,946,565	22,578,392	15,368,173	199,545,898	5.2
1992	43,900,769	25,583,604	18,317,165	217,863,063	5.7
1993	32,777,464	19,254,803	13,522,661	231,385,724	6.0
1994	50,213,083	28,566,548	21,646,535	253,032,259	6.6
1995	58,973,548	31,261,830	27,711,718	280,743,977	7.3
1996	61,355,216	31,180,249	30,174,967	310,918,944	8.1
1997	73,465,733	37,158,379	36,307,354	347,226,298	9.1
1998	59,534,087	29,592,159	29,941,928	377,168,226	9.8
1999	47,081,213	23,136,443	23,944,770	401,112,996	10.5

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2000	60,617,989	27,867,017	32,750,972	433,863,968	11.3
2001	60,385,547	27,722,209	32,663,338	466,527,306	12.2
2002	57,060,920	26,178,842	30,882,078	497,409,384	13.0
2003	56,300,955	23,855,393	32,445,562	529,854,946	13.8
2004	74,867,998	32,332,191	42,535,807	572,390,753	14.9
2005	68,240,403	28,092,824	40,147,579	612,538,332	16.0
2006	65,779,211	29,003,061	36,776,150	649,314,482	16.9
2007	67,802,838	28,415,681	39,387,157	688,701,639	18.0
2008	70,951,172	27,567,254	43,383,918	732,085,557	19.1
2009	68,716,239	25,268,982	43,447,257	775,532,814	20.2
2010	60,850,360	19,965,545	40,884,815	816,417,629	21.3
2011	86,033,191	25,889,219	60,143,972	876,561,601	22.9
2012	104,156,161	28,853,062	75,303,099	951,864,700	24.8
2013	123,140,519	31,000,870	92,139,649	1,044,004,349	27.2
2014	156,664,028	36,091,106	120,572,922	1,164,577,271	30.4
2015	181,529,252	38,364,896	143,164,356	1,307,741,627	34.1
2016	203,830,970	38,586,874	165,244,096	1,472,985,723	38.4
2017	202,781,182	33,765,514	169,015,668	1,642,001,391	42.8
2018	295,488,854	43,898,677	251,590,177	1,893,591,568	49.4
2019	267,281,348	37,443,701	229,837,647	2,123,429,215	55.4
2020	272,124,673	35,331,061	236,793,612	2,360,222,827	61.6
2021	345,573,251	30,545,170	315,028,081	2,675,250,908	69.8
2022	429,046,229	29,624,489	399,421,740	3,074,672,648	80.2
2023	486,079,139	23,538,822	462,540,317	3,537,212,965	92.3
2024	299,479,329	4,702,544	294,776,785	3,831,989,750	100.0
TOTAL	5,168,377,742	1,336,387,992	3,831,989,750		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1952					0.0
1953					0.0
2017					0.0
2019	33,790,493	5,657,874	28,132,619	28,132,619	51.2
2020	1,957,793	244,422	1,713,371	29,845,990	54.3
2021	1,734,673	275,084	1,459,589	31,305,579	57.0
2022	4,218,639	406,457	3,812,182	35,117,761	63.9
2023	11,843,969	545,818	11,298,151	46,415,912	84.5
2024	8,694,191	155,588	8,538,603	54,954,515	100.0
SUBTOTAL	62,239,758	7,285,243	54,954,515		
NONDEPRECIABLE	7,086,071		7,086,071		
TOTAL	69,325,829	7,285,243	62,040,586		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
2000	802,206	802,206			0.0
2001	18,800	18,800			0.0
2002	447,659	447,659			0.0
2004	1,403,265	1,403,265			0.0
2005	122,880	122,880			0.0
2006	2,693,931	2,693,931			0.0
2007	3,259,581	3,259,581			0.0
2009	440,869	440,869			0.0
2011	169,184	149,606	19,578	19,578	0.0
2012	2,739,344	2,732,797	6,547	26,125	0.0
2013	259,178	259,178		26,125	0.0
2014	740,529	740,529		26,125	0.0
2015	220,826	216,678	4,148	30,273	0.0
2016	2,224,484	1,497,131	727,353	757,626	0.6
2017	77,572,379	38,477,053	39,095,326	39,852,952	32.1
2018	1,545,759	995,537	550,222	40,403,174	32.5
2019	63,153,771	25,003,730	38,150,041	78,553,215	63.3
2020	14,506,191	7,299,157	7,207,034	85,760,249	69.1
2021	15,472,364	4,854,935	10,617,429	96,377,678	77.6
2022	11,236,969	2,995,531	8,241,438	104,619,116	84.3
2023	11,800,068	2,114,839	9,685,229	114,304,345	92.1
2024	10,552,713	727,678	9,825,035	124,129,380	100.0
TOTAL	221,382,950	97,253,570	124,129,380		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	224	224			
1917	117.50	118	118			
1918	64.30	64	64			
1927	6,471.58	6,292	6,472			
1930	1,806.23	1,738	1,791	15	2.65	6
1931	2,041.31	1,957	2,017	25	2.88	9
1932	27,123.22	25,911	26,701	422	3.13	135
1933	2,640.53	2,513	2,590	51	3.38	15
1934	538.99	511	527	12	3.64	3
1935	812.94	768	791	22	3.90	6
1936	12.64	12	12			
1938	203.24	190	196	7	4.69	1
1939	375.47	349	360	16	4.96	3
1940	962.92	891	918	45	5.23	9
1941	6,450.60	5,943	6,124	326	5.51	59
1942	592.71	544	561	32	5.79	6
1943	337.44	308	317	20	6.07	3
1944	60.01	55	57	3	6.37	
1945	422.25	382	394	29	6.67	4
1946	631.09	568	585	46	6.99	7
1947	3,351.10	3,001	3,093	259	7.31	35
1948	2,508.33	2,234	2,302	206	7.65	27
1949	4,635.54	4,106	4,231	404	8.00	50
1950	1,157.34	1,019	1,050	107	8.36	13
1951	190.65	167	172	19	8.75	2
1952	4,042.41	3,514	3,621	421	9.15	46
1953	198.20	171	176	22	9.57	2
1954	5,400.53	4,627	4,768	632	10.02	63
1955	14,353.89	12,205	12,577	1,777	10.48	170
1956	8,390.67	7,076	7,292	1,099	10.97	100
1957	78,471.52	65,602	67,603	10,869	11.48	947
1958	2,231.51	1,849	1,905	326	12.01	27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1959	3,854.85	3,163	3,259	595	12.57	47
1960	3,405.26	2,766	2,850	555	13.15	42
1961	11,197.19	8,996	9,270	1,927	13.76	140
1962	2,660.99	2,114	2,178	483	14.38	34
1963	3,222.41	2,531	2,608	614	15.02	41
1964	3,157.03	2,450	2,525	632	15.67	40
1965	5,365.41	4,114	4,239	1,126	16.33	69
1966	6,572.95	4,976	5,128	1,445	17.01	85
1967	36,334.10	27,147	27,975	8,359	17.70	472
1968	22,318.73	16,455	16,957	5,362	18.39	292
1969	3,796.90	2,761	2,845	952	19.10	50
1970	12,470.57	8,941	9,214	3,257	19.81	164
1971	18,015.96	12,730	13,118	4,898	20.54	238
1972	1,199.64	835	860	339	21.28	16
1973	11,935.28	8,179	8,428	3,507	22.03	159
1974	5,080.37	3,427	3,532	1,549	22.78	68
1975	8,346.12	5,538	5,707	2,639	23.55	112
1976	11,480.98	7,491	7,719	3,762	24.33	155
1977	7,995.15	5,126	5,282	2,713	25.12	108
1978	11,905.30	7,495	7,724	4,182	25.93	161
1979	12,918.41	7,984	8,227	4,691	26.74	175
1980	7,570.24	4,590	4,730	2,840	27.56	103
1981	4,856.13	2,887	2,975	1,881	28.39	66
1982	73,749.17	45,134	46,510	27,239	26.94	1,011
1983	10,050.64	6,006	6,189	3,861	27.94	138
1984	9,041.47	5,309	5,471	3,571	28.47	125
1985	15,250.78	8,736	9,002	6,248	29.46	212
1986	26,754.50	15,039	15,498	11,257	29.99	375
1987	14,112.19	7,726	7,962	6,151	30.99	198
1988	3,342.10	1,793	1,848	1,494	31.52	47
1989	11,301.63	5,897	6,077	5,225	32.53	161
1990	1,090.00	553	570	520	33.52	16
1991	8,000.14	3,966	4,087	3,913	34.07	115
1992	117,309.04	56,426	58,147	59,162	35.07	1,687
1993	25,030.74	11,669	12,025	13,006	36.07	361
1994	12,460.42	5,625	5,797	6,664	37.07	180
1995	6,889.97	3,029	3,121	3,769	37.61	100
1996	12,673.77	5,381	5,545	7,129	38.62	185
1997	12,902.15	5,287	5,448	7,454	39.61	188
1998	66,382.78	26,208	27,007	39,376	40.62	969
1999	16,831.93	6,438	6,634	10,198	41.17	248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2000	2,877.07	1,057	1,089	1,788	42.17	42
2001	5,944.43	2,095	2,159	3,786	43.17	88
2002	2,355.47	795	819	1,536	44.17	35
2003	1,306.89	421	434	873	45.17	19
2004	373.65	115	119	255	46.17	6
2007	10,611.38	2,804	2,890	7,722	48.73	158
	868,159.56	544,149	560,444	307,715		11,249

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	4,353	4,353			
1963	2,282.71	2,283	2,283			
1964	736.08	736	736			
1965	190.55	189	191			
1966	2,343.06	2,296	2,343			
1967	2,250.24	2,180	2,250			
1968	9,977.71	9,559	9,978			
1969	2,151.32	2,037	2,151			
1970	544.69	510	545			
1971	40.03	37	40			
1972	1,214.19	1,113	1,214			
1974	700.59	628	701			
1975	4,750.87	4,211	4,751			
1978	193.66	165	194			
1979	2,207.46	1,862	2,207			
1980	2,203.60	1,833	2,204			
1984	5,281.99	4,600	5,282			
1985	369.17	318	369			
1986	9,821.44	8,356	9,821			
1987	241.46	203	241			
1988	1,014.54	844	1,015			
1989	31,015.80	25,433	31,016			
1990	44,844.88	36,203	44,845			
1995	601.90	449	602			
1997	1,215.58	873	1,216			
1999	1,575.63	1,081	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	1,054	1,760			
2019	11,416.29	2,587	5,541	5,875	18.77	313
2020	138.01	27	58	80	18.76	4
	162,216.47	132,798	156,261	5,955		317

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 0.20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
1901	71,113.66	67,150	71,114			
1903	24,056.23	22,549	24,056			
1904	33,197.34	31,011	33,197			
1905	1,964.62	1,829	1,965			
1907	2,420.69	2,239	2,421			
1908	8,730.25	8,049	8,730			
1911	749.15	684	749			
1914	1,738.46	1,572	1,738			
1916	63.32	57	63			
1923	35.55	31	36			
1926	1,356.81	1,177	1,357			
1927	46,464.38	40,133	46,464			
1928	2,171.63	1,868	2,172			
1929	180.25	154	180			
1930	27,529.19	23,488	27,529			
1931	2,522.76	2,143	2,523			
1932	296.56	251	297			
1933	122,819.26	103,430	122,819			
1934	4,897.35	4,105	4,897			
1935	10,855.44	9,055	10,855			
1936	1,410.95	1,171	1,411			
1937	16,622.35	13,726	16,622			
1938	2,388.88	1,962	2,389			
1939	2,797.65	2,285	2,798			
1940	797.65	648	798			
1941	11,364.66	9,177	11,365			
1942	11,633.51	9,338	11,634			
1943	1,215.69	970	1,216			
1944	5,838.88	4,627	5,839			
1945	48.34	38	48			
1946	1,498.10	1,171	1,480	18	16.39	1
1947	4,905.03	3,806	4,810	95	16.81	6
1948	24,941.60	19,205	24,270	671	17.25	39
1949	98,837.20	75,524	95,443	3,394	17.69	192
1950	28,199.11	21,375	27,013	1,186	18.15	65
1951	2,735.68	2,056	2,598	137	18.62	7
1952	202,177.37	150,663	190,400	11,777	19.11	616
1953	22,207.66	16,404	20,731	1,477	19.60	75
1954	200,020.82	146,415	185,032	14,989	20.10	746
1955	797,823.90	578,478	731,051	66,772	20.62	3,238
1956	81,749.31	58,696	74,177	7,572	21.15	358

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
1957	1,473,781.22	1,047,564	1,323,859	149,922	21.69	6,912
1958	311,182.44	218,908	276,645	34,537	22.24	1,553
1959	299,804.72	208,664	263,699	36,106	22.80	1,584
1960	613,382.05	422,252	533,621	79,761	23.37	3,413
1961	674,919.59	459,398	580,564	94,355	23.95	3,940
1962	47,891.52	32,221	40,719	7,172	24.54	292
1963	190,718.09	126,789	160,230	30,489	25.14	1,213
1964	122,060.87	80,154	101,295	20,766	25.75	806
1965	290,969.66	188,665	238,425	52,544	26.37	1,993
1966	701,420.51	448,909	567,309	134,112	27.00	4,967
1967	742,304.44	468,743	592,374	149,931	27.64	5,424
1968	215,827.53	134,417	169,869	45,958	28.29	1,625
1969	370,389.64	227,419	287,401	82,989	28.95	2,867
1970	640,788.57	387,805	490,089	150,700	29.61	5,089
1971	875,035.93	521,758	659,372	215,664	30.28	7,122
1972	453,960.20	266,565	336,871	117,089	30.96	3,782
1973	966,619.22	558,706	706,065	260,555	31.65	8,232
1974	372,161.96	211,637	267,456	104,706	32.35	3,237
1975	485,847.07	271,749	343,423	142,424	33.05	4,309
1976	297,092.08	163,362	206,449	90,643	33.76	2,685
1977	137,471.87	74,272	93,861	43,611	34.48	1,265
1978	134,299.99	71,250	90,042	44,258	35.21	1,257
1979	287,058.05	149,500	188,931	98,127	35.94	2,730
1980	501,981.46	256,477	324,123	177,859	36.68	4,849
1981	243,613.68	122,033	154,219	89,394	37.43	2,388
1982	283,711.51	159,162	201,141	82,571	33.26	2,483
1983	319,398.12	174,966	221,113	98,285	34.26	2,869
1984	524,887.81	282,705	357,268	167,619	34.69	4,832
1985	749,802.45	396,870	501,544	248,258	35.13	7,067
1986	455,843.70	235,170	297,196	158,648	36.13	4,391
1987	565,064.08	286,035	361,477	203,587	36.58	5,566
1988	414,536.27	205,776	260,049	154,487	37.03	4,172
1989	491,903.15	237,491	300,129	191,774	38.03	5,043
1990	207,476.32	98,053	123,914	83,562	38.50	2,170
1991	360,151.18	166,498	210,412	149,739	38.96	3,843
1992	2,298,208.76	1,030,747	1,302,606	995,602	39.96	24,915
1993	1,177,930.89	515,698	651,713	526,218	40.45	13,009
1994	1,136,543.85	485,304	613,303	523,241	40.93	12,784
1995	971,986.45	401,430	507,307	464,679	41.93	11,082
1996	571,723.50	229,719	290,307	281,416	42.43	6,632
1997	818,847.73	319,760	404,097	414,751	42.92	9,663

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
1998	2,005,123.76	754,528	953,535	1,051,589	43.92	23,943
1999	1,775,496.88	647,346	818,083	957,413	44.43	21,549
2000	1,018,766.50	359,421	454,218	564,548	44.94	12,562
2001	2,255,155.44	763,145	964,424	1,290,731	45.94	28,096
2002	827,071.64	269,791	340,948	486,123	46.47	10,461
2003	1,841,712.23	578,113	730,590	1,111,122	46.99	23,646
2004	339,445.60	102,309	129,293	210,153	47.52	4,422
2005	46,687.55	13,381	16,910	29,777	48.53	614
2006	317,437.09	86,914	109,838	207,600	49.07	4,231
2007	479,147.65	124,962	157,921	321,227	49.61	6,475
2008	171,988.56	42,567	53,794	118,195	50.17	2,356
2009	12,014.64	2,811	3,552	8,462	50.73	167
2010	222,615.19	48,753	61,612	161,004	51.72	3,113
2011	140,623.77	28,856	36,467	104,157	52.29	1,992
2012	28,451.16	5,440	6,875	21,576	52.86	408
2013	2,361,672.12	418,252	528,566	1,833,106	53.44	34,302
2014	9,397.12	1,530	1,934	7,464	54.01	138
	38,533,782.27	18,031,430	22,743,335	15,790,448		387,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
1928	43.41	43	43			
1936	1.00	1	1			
1938	63.36	62	63			
1939	130.20	126	130			
1940	199.99	193	200			
1941	188.95	181	189			
1943	115.52	110	116			
1944	207.70	196	208			
1945	83.77	79	84			
1946	174.42	163	174			
1947	163.63	152	164			
1948	277.29	256	277			
1949	89.09	82	89			
1951	7.97	7	8			
1953	18.79	17	19			
1954	5,944.35	5,330	5,944			
1955	8,508.82	7,592	8,509			
1956	7,542.08	6,694	7,542			
1957	39,702.37	35,043	39,702			
1958	13,574.54	11,918	13,575			
1959	6,469.06	5,647	6,469			
1960	9,801.88	8,508	9,802			
1961	24,067.26	20,762	24,067			
1962	5,498.45	4,714	5,497	2	6.99	
1963	12,455.03	10,612	12,374	81	7.25	11
1964	5,203.12	4,404	5,135	68	7.53	9
1965	19,172.75	16,113	18,788	384	7.82	49
1966	16,408.17	13,689	15,962	446	8.12	55
1967	43,116.46	35,699	41,627	1,490	8.43	177
1968	18,626.28	15,296	17,836	791	8.76	90
1969	18,055.59	14,702	17,143	912	9.10	100
1970	32,278.33	26,053	30,379	1,899	9.45	201
1971	15,250.12	12,194	14,219	1,031	9.82	105
1972	26,308.31	20,826	24,284	2,024	10.21	198
1973	26,694.33	20,909	24,381	2,314	10.62	218
1974	12,036.90	9,325	10,873	1,164	11.04	105
1975	18,632.52	14,267	16,636	1,997	11.48	174
1976	30,467.80	23,044	26,870	3,598	11.94	301
1977	138,678.97	103,528	120,718	17,961	12.42	1,446
1978	14,832.80	10,925	12,739	2,094	12.91	162
1979	22,161.07	16,092	18,764	3,397	13.42	253

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
1980	41,008.38	29,334	34,205	6,804	13.95	488
1981	13,577.55	9,560	11,147	2,430	14.50	168
1982	82,437.31	62,364	72,719	9,718	13.68	710
1983	156,845.27	117,163	136,617	20,228	14.06	1,439
1984	24,048.18	17,726	20,669	3,379	14.45	234
1985	50,677.87	36,630	42,712	7,966	15.15	526
1986	86,879.75	61,876	72,150	14,730	15.56	947
1987	86,985.91	60,673	70,747	16,239	16.26	999
1988	52,185.49	35,810	41,756	10,430	16.69	625
1989	411,643.09	276,213	322,076	89,567	17.41	5,145
1990	41,658.60	27,453	32,011	9,647	17.85	540
1991	297,917.74	192,634	224,619	73,299	18.31	4,003
1992	147,610.27	93,068	108,521	39,089	19.05	2,052
1993	264,883.76	163,539	190,693	74,191	19.52	3,801
1994	163,266.69	98,091	114,378	48,889	20.26	2,413
1995	349,935.44	205,412	239,519	110,417	20.75	5,321
1996	117,235.62	66,824	77,920	39,316	21.50	1,829
1997	215,121.50	119,500	139,342	75,780	22.00	3,445
1998	739,635.18	397,924	463,996	275,639	22.76	12,111
1999	555,284.44	290,303	338,505	216,779	23.28	9,312
2000	30,572.58	15,506	18,081	12,492	23.81	525
2001	311,654.86	152,337	177,631	134,024	24.58	5,453
2002	420,021.01	198,460	231,413	188,608	25.12	7,508
2003	302,736.01	137,321	160,122	142,614	25.90	5,506
2004	113,854.85	49,709	57,963	55,892	26.45	2,113
2005	92,462.88	38,585	44,992	47,471	27.23	1,743
2006	61,754.44	24,677	28,774	32,980	27.80	1,186
2007	43,243.40	16,497	19,236	24,007	28.37	846
2008	249,781.89	90,271	105,260	144,522	29.16	4,956
2012	19,034.42	5,377	6,270	12,765	31.75	402
2013	11,199.27	2,936	3,423	7,776	32.36	240
2021	1,310.54	113	132	1,179	36.99	32
2023	23,129.77	897	1,046	22,084	37.11	595
	6,172,846.41	3,570,337	4,160,244	2,012,602		90,867

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 1.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	683	706			
1983	5,572.11	5,319	5,572			
1984	1,354.71	1,278	1,355			
1985	2,338.50	2,180	2,339			
1986	8,363.40	7,728	8,363			
1987	1,865.01	1,699	1,865			
1988	8,236.27	7,426	8,236			
1989	56,812.32	50,620	56,812			
1990	6,202.17	5,457	6,202			
1991	81,477.96	70,690	81,478			
1992	19,398.63	16,644	19,399			
1993	11,826.34	9,984	11,826			
1994	4,988.84	4,154	4,989			
1995	24,237.82	19,877	24,238			
1996	53,971.10	43,533	53,971			
1997	2,814.71	2,237	2,814	1	7.10	
1998	270.53	211	265	5	7.51	1
2000	83,012.05	62,234	78,282	4,730	8.18	578
2001	21,876.59	16,040	20,176	1,700	8.55	199
2004	19,336.59	13,122	16,506	2,831	9.71	292
2009	239,511.48	137,360	172,781	66,731	11.53	5,788
2010	493,162.42	271,732	341,803	151,359	11.82	12,805
2011	679,759.29	357,010	449,072	230,688	12.21	18,893
2012	572,350.00	286,175	359,970	212,380	12.50	16,990
2013	629,591.21	298,300	375,222	254,369	12.77	19,919
2014	214,236.53	95,378	119,973	94,264	13.08	7,207
2015	223,230.20	92,886	116,838	106,392	13.33	7,981
2022	19,067.98	3,028	3,809	15,259	13.25	1,152
	3,505,204.40	1,902,618	2,364,496	1,140,708		91,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 2.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	802	802			
1959	54.05	54	54			
1960	1,630.62	1,624	1,631			
1963	268.78	262	269			
1965	542.39	520	542			
1966	237.71	226	238			
1967	1,610.42	1,519	1,610			
1968	1,046.31	979	1,046			
1969	8,185.23	7,608	8,185			
1970	1,294.81	1,195	1,295			
1971	2,302.48	2,110	2,302			
1972	4,402.26	4,007	4,402			
1973	6,378.34	5,766	6,378			
1974	2,116.13	1,900	2,116			
1975	772.96	689	773			
1976	728.51	644	729			
1977	666.84	585	667			
1978	2,372.22	2,066	2,359	13	4.52	3
1979	395.78	342	390	5	4.77	1
1980	1,489.70	1,276	1,457	33	5.03	7
1981	1,156.83	982	1,121	36	5.30	7
1982	1,410.00	1,258	1,410			
1983	4,310.08	3,810	4,310			
1984	3,348.16	2,929	3,347	2	5.80	
1985	3,634.15	3,144	3,592	42	6.16	7
1986	5,292.73	4,544	5,192	101	6.34	16
1987	1,466.52	1,243	1,420	46	6.75	7
1988	1,617.48	1,358	1,552	66	6.98	9
1989	7,215.84	5,969	6,820	396	7.42	53
1990	11,462.74	9,333	10,664	799	7.87	102
1991	14,888.28	11,920	13,620	1,269	8.34	152
1992	14,350.24	11,334	12,950	1,400	8.65	162
1993	10,561.54	8,184	9,351	1,211	9.15	132

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	7,522	8,594	1,311	9.66	136
1995	3,879.74	2,884	3,295	585	10.18	57
1996	7,818.56	5,683	6,493	1,325	10.71	124
	140,637.24	117,293	131,999	8,639		975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.9	0.69

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	11,963	11,963			
1992	2,199.99	2,195	2,200			
1993	1,383.30	1,364	1,383			
1996	24,385.78	23,420	24,386			
1997	494.25	469	494			
2015	100,388.74	49,110	53,335	47,054	9.92	4,743
	210,010.97	157,717	162,957	47,054		4,743

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 2.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	292	298			
1905	222.17	217	222			
1930	410.41	366	410			
1931	548.08	487	548			
1932	10,677.87	9,442	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	108	124			
1936	533.10	463	532	1	9.88	
1937	100.54	87	100	1	10.20	
1938	223.29	192	221	3	10.53	
1939	178.56	153	176	3	10.87	
1940	285.78	243	279	6	11.22	1
1941	249.96	211	243	7	11.59	1
1942	57.82	49	56	1	11.96	
1943	19.44	16	18	1	12.34	
1945	36.92	30	34	2	13.14	
1946	59.80	49	56	3	13.56	
1947	160.11	130	149	11	14.00	1
1948	235.63	190	218	17	14.44	1
1949	51.03	41	47	4	14.90	
1950	2,077.70	1,652	1,899	178	15.37	12
1951	1,726.56	1,362	1,566	161	15.85	10
1952	360.18	282	324	36	16.35	2
1953	287.05	223	256	31	16.85	2
1954	1,145.40	880	1,012	134	17.37	8
1955	877.98	668	768	110	17.91	6
1956	3,133.21	2,362	2,716	417	18.45	23
1957	1,794.30	1,339	1,540	255	19.01	13
1958	5,277.55	3,900	4,484	793	19.58	41
1959	1,136.57	831	955	181	20.16	9
1960	1,431.64	1,036	1,191	240	20.75	12
1961	1,139.60	815	937	203	21.36	10
1962	1,739.80	1,230	1,414	326	21.98	15
1963	534.64	374	430	105	22.60	5
1964	1,024.78	707	813	212	23.24	9
1965	2,424.42	1,652	1,899	525	23.89	22
1966	1,904.74	1,281	1,473	432	24.55	18
1967	14,200.26	9,425	10,837	3,363	25.22	133
1968	36,083.66	23,628	27,167	8,916	25.89	344
1969	18,362.30	11,855	13,631	4,731	26.58	178

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1970	11,282.03	7,178	8,253	3,029	27.28	111
1971	6,080.40	3,812	4,383	1,697	27.98	61
1972	15,534.05	9,590	11,027	4,508	28.70	157
1973	18,498.57	11,242	12,926	5,573	29.42	189
1974	38,364.70	22,942	26,379	11,986	30.15	398
1975	49,272.90	28,979	33,320	15,953	30.89	516
1976	37,863.68	21,890	25,169	12,695	31.64	401
1977	13,898.67	7,896	9,079	4,820	32.39	149
1978	19,181.60	10,703	12,306	6,875	33.15	207
1979	24,833.70	13,602	15,639	9,194	33.92	271
1980	27,735.34	14,903	17,135	10,600	34.70	305
1981	38,526.40	20,296	23,336	15,190	35.49	428
1982	41,644.61	23,717	27,270	14,375	32.13	447
1983	29,660.39	16,494	18,965	10,696	33.13	323
1984	47,020.30	25,711	29,562	17,458	33.57	520
1985	51,245.11	27,324	31,417	19,828	34.58	573
1986	70,214.20	36,764	42,271	27,943	35.03	798
1987	74,675.20	38,084	43,789	30,886	36.03	857
1988	61,590.79	30,795	35,408	26,183	36.50	717
1989	64,488.00	31,367	36,066	28,422	37.49	758
1990	63,293.80	30,134	34,648	28,646	37.96	755
1991	76,971.45	35,584	40,914	36,057	38.96	925
1992	69,790.71	31,531	36,254	33,537	39.44	850
1993	74,877.76	33,021	37,967	36,910	39.93	924
1994	94,389.03	40,304	46,341	48,048	40.93	1,174
1995	63,758.76	26,524	30,497	33,262	41.42	803
1996	64,141.55	25,772	29,632	34,509	42.43	813
1997	72,745.02	28,407	32,662	40,083	42.92	934
1998	147,067.21	55,341	63,631	83,436	43.92	1,900
1999	227,532.44	82,958	95,385	132,148	44.43	2,974
2000	113,292.57	39,698	45,645	67,648	45.43	1,489
2001	143,018.46	48,397	55,647	87,372	45.94	1,902
2002	79,103.65	25,630	29,469	49,634	46.94	1,057
2003	48,457.78	15,003	17,250	31,207	47.94	651
2004	457,077.76	135,844	156,193	300,885	48.47	6,208
2005	156,879.83	44,366	51,012	105,868	49.46	2,140
2006	18,899.98	5,105	5,870	13,030	49.99	261
2007	23,188.64	5,925	6,813	16,376	50.99	321
2008	111,323.88	27,007	31,052	80,271	51.52	1,558
2009	31,652.25	7,210	8,290	23,362	52.53	445
2010	18,984.06	4,074	4,684	14,300	53.07	269

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2011	16,496.41	3,296	3,790	12,707	54.07	235
2012	11,716.78	2,182	2,509	9,208	54.62	169
2013	7,230.17	1,239	1,425	5,806	55.61	104
2014	96,772.18	15,135	17,402	79,370	56.62	1,402
2015	3,854.69	549	631	3,223	57.17	56
2016	108,433.77	13,825	15,896	92,538	58.17	1,591
2017	1,733.31	196	225	1,508	58.73	26
2018	88,813.28	8,721	10,027	78,786	59.72	1,319
2019	734.26	61	70	664	60.29	11
	3,345,070.16	1,274,678	1,465,350	1,879,720		42,328

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.4 1.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	1,431.44	1,431	1,431			
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	770.06	770	770			
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	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,503	9,551			
1926	1,437.54	1,421	1,438			
1927	12,577.28	12,348	12,577			
1928	169.18	165	169			
1929	1,786.94	1,729	1,787			
1930	5,907.90	5,677	5,908			
1931	886.67	846	887			
1932	690.68	654	691			
1933	4,845.58	4,558	4,846			
1934	599.15	559	599			
1937	206.12	188	206			
1939	941.28	848	941			
1941	1,497.83	1,329	1,498			
1942	1,321.59	1,163	1,322			
1943	3,799.03	3,319	3,799			
1944	480.46	416	479	2	6.66	
1945	7,388.06	6,354	7,314	75	7.00	11
1946	24,241.93	20,683	23,806	436	7.34	59
1947	1,212.46	1,026	1,181	32	7.68	4
1948	11,813.70	9,919	11,417	397	8.02	50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1949	155,416.10	129,431	148,976	6,440	8.36	770
1950	314,103.69	259,450	298,630	15,474	8.70	1,779
1951	117,565.93	96,286	110,826	6,740	9.05	745
1952	14,011.46	11,377	13,095	916	9.40	97
1953	64,035.02	51,548	59,332	4,703	9.75	482
1954	82,747.60	66,033	76,005	6,743	10.10	668
1955	21,708.32	17,171	19,764	1,944	10.45	186
1956	33,265.27	26,073	30,010	3,255	10.81	301
1957	16,795.88	13,044	15,014	1,782	11.17	160
1958	16,398.95	12,617	14,522	1,877	11.53	163
1959	32,555.72	24,814	28,561	3,995	11.89	336
1960	28,812.28	21,748	25,032	3,780	12.26	308
1961	30,404.90	22,725	26,157	4,248	12.63	336
1962	27,753.65	20,538	23,639	4,114	13.00	316
1963	14,913.85	10,923	12,572	2,341	13.38	175
1964	4,880.13	3,537	4,071	809	13.76	59
1965	18,536.25	13,294	15,302	3,235	14.14	229
1966	5,038.93	3,576	4,116	923	14.52	64
1967	4,718.58	3,311	3,811	908	14.91	61
1968	4,278.86	2,969	3,417	862	15.31	56
1969	8,771.59	6,017	6,926	1,846	15.70	118
1970	5,741.53	3,892	4,480	1,262	16.11	78
1971	25,767.69	17,259	19,865	5,902	16.51	357
1973	11,871.49	7,754	8,925	2,947	17.34	170
1974	25,525.37	16,464	18,950	6,575	17.75	370
1975	87,663.74	55,789	64,214	23,450	18.18	1,290
1976	4,598.73	2,887	3,323	1,276	18.61	69
1977	8,040.17	4,978	5,730	2,310	19.04	121
1978	13,389.00	8,173	9,407	3,982	19.48	204
1979	6,024.51	3,623	4,170	1,854	19.93	93
1980	2,625.97	1,556	1,791	835	20.38	41
1981	3,896.41	2,273	2,616	1,280	20.83	61
1982	4,195.18	2,924	3,366	830	18.48	45
1984	107,312.77	73,016	84,042	23,271	19.02	1,224
1985	3,250.91	2,183	2,513	738	19.32	38
1987	11,800.00	7,656	8,812	2,988	20.30	147
1989	18,115.32	11,447	13,176	4,940	20.68	239
1990	3,722.71	2,312	2,661	1,062	21.06	50
1993	4,421.64	2,591	2,982	1,439	22.26	65
1995	3,605.96	2,032	2,339	1,267	22.86	55
1996	28,053.64	15,430	17,760	10,294	23.32	441

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1998	37,254.30	19,547	22,499	14,755	24.01	615
1999	24,770.91	12,633	14,541	10,230	24.50	418
2000	23,959.75	11,918	13,718	10,242	24.76	414
2001	34,304.98	16,528	19,024	15,281	25.28	604
2002	6,262.15	2,931	3,374	2,889	25.58	113
2003	8,507.00	3,859	4,442	4,065	25.90	157
2004	14,150.50	6,178	7,111	7,040	26.45	266
2005	14,063.28	5,923	6,817	7,246	26.80	270
2006	17,523.06	7,100	8,172	9,351	27.16	344
2007	55,195.64	21,444	24,682	30,513	27.55	1,108
2008	20,558.92	7,631	8,783	11,776	27.95	421
2011	27,987.49	8,878	10,219	17,769	29.06	611
2013	103,921.61	28,807	33,157	70,764	29.99	2,360
2014	188,343.09	48,442	55,757	132,586	30.32	4,373
2019	56,478.77	8,201	9,439	47,039	32.38	1,453
2020	20,252.13	2,442	2,811	17,441	32.81	532
2021	8,253.67	789	908	7,346	33.13	222
2022	36,972.61	2,570	2,958	34,015	33.47	1,016
2023	176,424.38	7,480	8,610	167,815	33.84	4,959
	2,460,550.99	1,464,402	1,666,014	794,537		32,947
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1894	2,560.25	2,560	2,560			
1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,644	2,693			
1930	189.29	182	189			
1933	847.72	797	848			
1936	544.45	501	544			
1938	32.84	30	33			
1952	9,309.40	7,559	8,916	393	9.40	42
1956	5,775.22	4,527	5,340	435	10.81	40
1957	65,555.21	50,910	60,052	5,503	11.17	493
1958	3,928.05	3,022	3,565	363	11.53	31
1959	1,740.26	1,326	1,564	176	11.89	15
1960	10,837.04	8,180	9,649	1,188	12.26	97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	11,458	13,515	1,815	12.63	144
1962	44,412.35	32,865	38,767	5,646	13.00	434
1963	61,579.91	45,101	53,200	8,380	13.38	626
1964	33,613.04	24,363	28,738	4,875	13.76	354
1965	24,530.54	17,593	20,752	3,778	14.14	267
1966	16,505.84	11,713	13,816	2,690	14.52	185
1967	43,814.66	30,749	36,271	7,544	14.91	506
1968	27,948.53	19,391	22,873	5,076	15.31	332
1969	33,413.01	22,921	27,037	6,376	15.70	406
1970	109,477.63	74,204	87,529	21,949	16.11	1,362
1971	28,682.10	19,211	22,661	6,021	16.51	365
1972	14,929.02	9,877	11,651	3,278	16.92	194
1973	43,388.65	28,341	33,430	9,959	17.34	574
1974	6,679.10	4,308	5,082	1,598	17.75	90
1975	2,388.78	1,520	1,793	596	18.18	33
1976	325.75	205	242	84	18.61	5
1977	310.42	192	226	84	19.04	4
1978	5,350.19	3,266	3,852	1,498	19.48	77
1980	6,278.95	3,720	4,388	1,891	20.38	93
1981	51,214.65	29,879	35,244	15,970	20.83	767
1982	55,560.11	38,725	45,679	9,881	18.48	535
1983	28,861.79	19,883	23,453	5,408	18.74	289
1984	5,806.34	3,951	4,660	1,146	19.02	60
1985	10,388.00	6,976	8,229	2,159	19.32	112
1986	10,162.46	6,730	7,938	2,224	19.64	113
1987	22,171.50	14,385	16,968	5,203	20.30	256
1988	9,500.30	6,069	7,159	2,342	20.64	113
1989	21,764.75	13,753	16,223	5,542	20.68	268
1990	17,697.49	10,990	12,963	4,734	21.06	225
1991	2,527.62	1,541	1,818	710	21.45	33
1992	778.74	466	550	229	21.85	10
1993	14,187.04	8,312	9,805	4,382	22.26	197
1994	30,706.90	17,607	20,769	9,938	22.69	438
1995	14,521.42	8,181	9,650	4,871	22.86	213
1996	64,620.77	35,541	41,923	22,698	23.32	973
1997	90,222.73	48,377	57,064	33,159	23.78	1,394
1998	90,466.61	47,468	55,992	34,475	24.01	1,436
1999	26,987.42	13,764	16,236	10,752	24.50	439
2000	22,242.63	11,063	13,050	9,193	24.76	371
2001	27,792.71	13,391	15,796	11,997	25.28	475
2002	74,704.50	34,962	41,240	33,464	25.58	1,308

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2003	35,723.93	16,204	19,114	16,610	25.90	641
2004	12,600.58	5,501	6,489	6,112	26.45	231
2005	1,094.30	461	544	551	26.80	21
2006	2,275.29	922	1,088	1,188	27.16	44
2007	50,329.62	19,553	23,064	27,266	27.55	990
2008	4,380.00	1,626	1,918	2,462	27.95	88
2009	6,511.91	2,301	2,714	3,798	28.36	134
2010	2,023.74	678	800	1,224	28.79	43
2014	1,151,949.73	296,281	349,484	802,466	30.32	26,467
2017	18,705.63	3,591	4,236	14,470	31.56	458
2019	630,236.94	91,510	107,942	522,295	32.38	16,130
2020	35,373.19	4,266	5,032	30,341	32.81	925
2023	6,264.54	266	314	5,951	33.84	176
	3,277,952.69	1,283,034	1,511,545	1,766,408		63,142
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	266	266			
1926	212.80	210	213			
1928	13,724.13	13,378	13,724			
1929	894.16	865	894			
1931	38.28	37	38			
1937	572.62	523	573			
1938	4,600.60	4,173	4,601			
1946	12.36	11	12			
1948	432.79	363	433			
1949	6,857.71	5,711	6,858			
1950	1,464.38	1,210	1,464			
1951	23,781.96	19,477	23,782			
1953	8.07	6	8			
1954	1,809.10	1,444	1,809			
1955	0.60			1	10.45	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1956	768.66	602	760	9	10.81	1
1957	123.78	96	121	3	11.17	
1958	1,865.14	1,435	1,812	54	11.53	5
1960	2,255.90	1,703	2,150	106	12.26	9
1961	2,692.32	2,012	2,540	152	12.63	12
1962	2,889.36	2,138	2,699	190	13.00	15
1963	2,147.00	1,572	1,985	162	13.38	12
1964	1,552.28	1,125	1,420	132	13.76	10
1965	251.74	181	229	23	14.14	2
1966	898.68	638	805	93	14.52	6
1967	2,957.44	2,076	2,621	337	14.91	23
1968	6,310.72	4,378	5,527	784	15.31	51
1969	8,455.01	5,800	7,322	1,133	15.70	72
1970	1,245.94	844	1,066	180	16.11	11
1971	15,473.04	10,364	13,084	2,389	16.51	145
1972	1,369.67	906	1,144	226	16.92	13
1973	1,726.18	1,128	1,424	302	17.34	17
1974	486.52	314	396	90	17.75	5
1975	909.12	579	731	178	18.18	10
1976	1,641.93	1,031	1,302	340	18.61	18
1978	1,522.09	929	1,173	349	19.48	18
1981	1,579.82	922	1,164	416	20.83	20
1985	1,166.22	783	989	178	19.32	9
1986	57,181.74	37,866	47,804	9,378	19.64	477
1987	5,760.94	3,738	4,719	1,042	20.30	51
1989	3,798.31	2,400	3,030	768	20.68	37
1990	1,768.35	1,098	1,386	382	21.06	18
1991	2,041.00	1,244	1,570	471	21.45	22
1992	2,626.45	1,571	1,983	643	21.85	29
1995	422.40	238	300	122	22.86	5
1996	825.00	454	573	252	23.32	11
1997	2,848.85	1,528	1,929	920	23.78	39
1998	2,075.00	1,089	1,375	700	24.01	29
2003	2,542.54	1,153	1,456	1,087	25.90	42
2005	5,268.60	2,219	2,801	2,467	26.80	92
2006	3,944.55	1,598	2,017	1,927	27.16	71
2007	1,852.48	720	909	944	27.55	34
2011	2,856.60	906	1,144	1,713	29.06	59
2012	17,301.02	5,147	6,498	10,803	29.52	366
2016	21,621.02	4,631	5,846	15,775	31.18	506
2017	68,032.91	13,062	16,490	51,543	31.56	1,633

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	35,582	44,921	165,624	31.96	5,182
2020	11,411.86	1,376	1,737	9,675	32.81	295
2021	8,630.89	825	1,042	7,589	33.13	229
	561,938.55	221,294	270,288	291,651		9,711
	6,300,442.23	2,968,730	3,447,847	2,852,596		105,800

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	105,072.26	91,805	97,824	7,248	9.47	765
1925	16,078.22	13,994	14,912	1,167	9.72	120
1926	297,503.49	257,995	274,911	22,592	9.96	2,268
1927	22,558.48	19,484	20,762	1,797	10.22	176
1928	115,509.20	99,384	105,900	9,609	10.47	918
1929	137,483.82	117,796	125,520	11,964	10.74	1,114
1930	313,264.27	267,277	284,802	28,462	11.01	2,585
1931	168,970.82	143,558	152,971	16,000	11.28	1,418
1932	16,811.51	14,220	15,152	1,659	11.56	144
1933	5,702.07	4,802	5,117	585	11.84	49
1934	10,275.01	8,612	9,177	1,098	12.14	90
1935	7,281.17	6,073	6,471	810	12.44	65
1936	4,524.28	3,755	4,001	523	12.75	41
1937	9,376.15	7,742	8,250	1,127	13.07	86
1938	6,706.05	5,509	5,870	836	13.39	62
1939	15,868.96	12,964	13,814	2,055	13.73	150
1940	16,122.67	13,096	13,955	2,168	14.08	154
1941	29,202.74	23,580	25,126	4,077	14.44	282
1942	28,647.36	22,994	24,502	4,146	14.80	280
1943	4,266.12	3,403	3,626	640	15.18	42
1944	5,475.65	4,339	4,623	852	15.57	55
1945	9,567.68	7,530	8,024	1,544	15.97	97
1946	351,966.82	275,052	293,087	58,880	16.39	3,592
1947	57,314.12	44,468	47,384	9,930	16.81	591
1948	109,614.95	84,404	89,938	19,677	17.25	1,141
1949	123,668.66	94,499	100,695	22,974	17.69	1,299
1950	1,653,419.85	1,253,292	1,335,468	317,952	18.15	17,518
1951	356,458.47	267,961	285,531	70,928	18.62	3,809
1952	616,118.44	459,131	489,235	126,883	19.11	6,640
1953	712,816.58	526,536	561,060	151,757	19.60	7,743
1954	1,371,964.11	1,004,278	1,070,126	301,838	20.10	15,017
1955	1,183,371.21	858,027	914,286	269,085	20.62	13,050
1956	1,774,619.44	1,274,177	1,357,722	416,897	21.15	19,711
1957	1,507,870.81	1,071,795	1,142,070	365,801	21.69	16,865
1958	3,004,287.39	2,113,426	2,251,999	752,289	22.24	33,826
1959	1,773,809.15	1,234,571	1,315,519	458,290	22.80	20,100
1960	2,889,600.55	1,989,201	2,119,629	769,972	23.37	32,947
1961	1,688,246.84	1,149,139	1,224,486	463,761	23.95	19,364
1962	1,805,465.08	1,214,717	1,294,363	511,102	24.54	20,827
1963	2,251,470.51	1,496,778	1,594,919	656,552	25.14	26,116
1964	2,248,061.82	1,476,235	1,573,029	675,033	25.75	26,215

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,811,566.12	1,823,019	1,942,550	869,016	26.37	32,955
1966	2,980,587.74	1,907,576	2,032,652	947,936	27.00	35,109
1967	3,112,256.29	1,965,296	2,094,156	1,018,100	27.64	36,834
1968	3,538,159.35	2,203,566	2,348,049	1,190,110	28.29	42,068
1969	3,918,798.21	2,406,142	2,563,908	1,354,891	28.95	46,801
1970	3,292,208.71	1,992,445	2,123,085	1,169,123	29.61	39,484
1971	3,158,092.66	1,883,076	2,006,545	1,151,547	30.28	38,030
1972	3,036,943.58	1,783,293	1,900,220	1,136,724	30.96	36,716
1973	2,766,622.53	1,599,108	1,703,958	1,062,664	31.65	33,575
1974	3,068,034.72	1,744,699	1,859,095	1,208,940	32.35	37,371
1975	2,209,133.93	1,235,635	1,316,653	892,481	33.05	27,004
1976	1,944,639.77	1,069,299	1,139,411	805,229	33.76	23,852
1977	2,352,353.78	1,270,906	1,354,237	998,117	34.48	28,948
1978	2,088,503.46	1,108,014	1,180,664	907,839	35.21	25,784
1979	4,243,638.05	2,210,087	2,354,998	1,888,640	35.94	52,550
1980	8,547,975.47	4,367,417	4,653,779	3,894,196	36.68	106,167
1981	6,279,451.98	3,145,566	3,351,814	2,927,638	37.43	78,216
1982	6,890,745.94	3,865,708	4,119,174	2,771,572	33.26	83,330
1983	1,539,484.54	843,330	898,625	640,859	34.26	18,706
1984	2,223,426.55	1,197,538	1,276,058	947,369	34.69	27,310
1985	2,942,697.09	1,557,570	1,659,697	1,283,001	35.13	36,522
1986	4,766,648.84	2,459,114	2,620,353	2,146,296	36.13	59,405
1987	2,049,943.19	1,037,681	1,105,720	944,224	36.58	25,813
1988	4,133,944.56	2,052,090	2,186,641	1,947,303	37.03	52,587
1989	3,554,701.61	1,716,210	1,828,738	1,725,963	38.03	45,384
1990	3,292,738.12	1,556,148	1,658,181	1,634,557	38.50	42,456
1991	3,117,134.92	1,441,051	1,535,538	1,581,597	38.96	40,595
1992	2,412,694.29	1,082,093	1,153,044	1,259,651	39.96	31,523
1993	1,063,976.47	465,809	496,351	567,625	40.45	14,033
1994	868,141.87	370,697	395,003	473,139	40.93	11,560
1995	5,072,932.79	2,095,121	2,232,494	2,840,439	41.93	67,742
1996	4,943,953.66	1,986,481	2,116,730	2,827,223	42.43	66,633
1997	1,915,123.69	747,856	796,891	1,118,232	42.92	26,054
1998	2,318,200.74	872,339	929,536	1,388,664	43.92	31,618
1999	1,116,075.83	406,921	433,602	682,474	44.43	15,361
2000	2,569,577.29	906,547	965,987	1,603,590	44.94	35,683
2001	5,871,206.52	1,986,816	2,117,087	3,754,119	45.94	81,718
2002	1,049,992.56	342,508	364,966	685,027	46.47	14,741
2003	3,324,305.84	1,043,500	1,111,920	2,212,386	46.99	47,082
2004	1,751,878.97	528,016	562,637	1,189,242	47.52	25,026
2005	1,019,604.07	292,219	311,379	708,225	48.53	14,594

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,676,670.29	732,872	780,925	1,895,745	49.07	38,633
2007	882,529.19	230,164	245,255	637,274	49.61	12,846
2008	2,253,682.11	557,786	594,359	1,659,323	50.17	33,074
2009	2,496,256.14	584,124	622,424	1,873,832	50.73	36,937
2010	2,047,428.93	448,387	477,787	1,569,642	51.72	30,349
2011	1,839,015.18	377,366	402,109	1,436,906	52.29	27,480
2012	2,346,105.83	448,575	477,987	1,868,119	52.86	35,341
2013	3,397,213.11	601,646	641,095	2,756,118	53.44	51,574
2014	4,906,096.43	798,712	851,082	4,055,015	54.01	75,079
2015	9,548,185.76	1,415,041	1,507,822	8,040,364	54.60	147,259
2016	12,543,638.17	1,673,321	1,783,037	10,760,601	55.20	194,938
2017	23,573,103.17	2,809,914	2,994,154	20,578,949	55.40	371,461
2018	19,067,568.92	1,983,027	2,113,050	16,954,519	56.00	302,759
2019	10,751,751.00	952,605	1,015,065	9,736,686	56.61	171,996
2020	10,946,939.11	803,505	856,189	10,090,750	56.85	177,498
2021	25,604,187.71	1,479,922	1,576,957	24,027,230	57.10	420,792
2022	25,670,479.15	1,078,160	1,148,853	24,521,627	57.02	430,053
2023	27,334,986.62	705,243	751,484	26,583,502	56.64	469,341
2024	12,674,218.00	115,335	122,897	12,551,321	54.45	230,511
	356,544,563.90	101,401,811	108,050,510	248,494,054		5,192,193
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	2,263.00	2,137	2,016	247	4.18	59
1903	552.71	518	489	64	4.70	14
1904	358.50	335	316	42	4.94	9
1905	1,658.05	1,544	1,457	201	5.17	39
1906	4,412.89	4,095	3,863	550	5.41	102
1907	11,509.28	10,645	10,043	1,467	5.63	261
1908	22,905.19	21,119	19,924	2,981	5.85	510
1909	467.38	430	406	62	6.07	10
1910	3,171.48	2,906	2,742	430	6.28	68
1911	34.39	31	29	5	6.50	1
1913	2,417.81	2,194	2,070	348	6.94	50
1914	343.18	310	292	51	7.16	7
1916	14.29	13	12	2	7.60	
1920	4,934.45	4,374	4,127	808	8.52	95
1921	39,619.48	34,997	33,017	6,603	8.75	755

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1922	26,410.91	23,245	21,930	4,481	8.99	498
1923	36,524.52	32,029	30,217	6,308	9.23	683
1924	43,106.72	37,664	35,533	7,574	9.47	800
1925	45,250.01	39,386	37,157	8,093	9.72	833
1926	11,680.12	10,129	9,556	2,124	9.96	213
1927	30,501.74	26,345	24,854	5,647	10.22	553
1928	9,884.85	8,505	8,024	1,861	10.47	178
1929	835.02	715	675	160	10.74	15
1930	77,763.68	66,348	62,594	15,170	11.01	1,378
1931	220,356.62	187,215	176,622	43,735	11.28	3,877
1932	6,429.65	5,439	5,131	1,298	11.56	112
1933	11,189.08	9,423	8,890	2,299	11.84	194
1934	1,713.50	1,436	1,355	359	12.14	30
1935	2,446.10	2,040	1,925	522	12.44	42
1936	17,992.29	14,934	14,089	3,903	12.75	306
1937	3,851.45	3,180	3,000	851	13.07	65
1938	3,437.92	2,824	2,664	774	13.39	58
1939	1,773.05	1,448	1,366	407	13.73	30
1940	10,405.20	8,452	7,974	2,431	14.08	173
1941	1,412.00	1,140	1,075	337	14.44	23
1942	814.51	654	617	198	14.80	13
1944	463.83	368	347	117	15.57	8
1946	74,558.28	58,265	54,968	19,590	16.39	1,195
1947	15,125.48	11,735	11,071	4,054	16.81	241
1948	8,584.41	6,610	6,236	2,348	17.25	136
1949	12,988.45	9,925	9,363	3,625	17.69	205
1950	8,783.43	6,658	6,281	2,502	18.15	138
1951	13,305.34	10,002	9,436	3,869	18.62	208
1952	153,993.46	114,756	108,263	45,731	19.11	2,393
1953	341,200.64	252,035	237,774	103,426	19.60	5,277
1954	7,558.01	5,532	5,219	2,339	20.10	116
1955	105,249.98	76,314	71,996	33,254	20.62	1,613
1956	625,152.48	448,859	423,462	201,691	21.15	9,536
1957	1,594,505.33	1,133,374	1,069,246	525,260	21.69	24,217
1958	177,104.59	124,588	117,539	59,566	22.24	2,678
1959	1,099,693.83	765,387	722,080	377,614	22.80	16,562
1960	617,176.02	424,864	400,824	216,352	23.37	9,258
1961	1,234,591.60	840,349	792,801	441,791	23.95	18,446
1962	987,999.06	664,726	627,115	360,884	24.54	14,706
1963	1,780,880.28	1,183,929	1,116,940	663,940	25.14	26,410
1964	2,964,198.54	1,946,500	1,836,364	1,127,835	25.75	43,799

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,237,519.55	1,450,808	1,368,719	868,801	26.37	32,947
1966	1,988,681.45	1,272,756	1,200,741	787,940	27.00	29,183
1967	2,207,067.16	1,393,697	1,314,839	892,228	27.64	32,280
1968	3,331,582.33	2,074,909	1,957,507	1,374,075	28.29	48,571
1969	2,969,647.88	1,823,364	1,720,195	1,249,453	28.95	43,159
1970	2,443,282.62	1,478,675	1,395,009	1,048,274	29.61	35,403
1971	2,209,763.86	1,317,616	1,243,063	966,701	30.28	31,925
1972	3,286,450.02	1,929,803	1,820,612	1,465,838	30.96	47,346
1973	1,178,321.41	681,070	642,534	535,787	31.65	16,928
1974	545,424.93	310,167	292,617	252,808	32.35	7,815
1975	607,635.53	339,869	320,639	286,997	33.05	8,684
1976	409,665.88	225,263	212,517	197,149	33.76	5,840
1977	611,909.55	330,596	311,890	300,019	34.48	8,701
1978	580,670.27	308,063	290,632	290,038	35.21	8,237
1979	1,015,825.10	529,042	499,108	516,717	35.94	14,377
1980	962,976.53	492,014	464,175	498,801	36.68	13,599
1981	2,989,300.74	1,497,430	1,412,703	1,576,598	37.43	42,121
1982	4,768,461.67	2,675,107	2,523,745	2,244,717	33.26	67,490
1983	694,276.05	380,324	358,805	335,471	34.26	9,792
1984	1,859,043.37	1,001,281	944,627	914,417	34.69	26,360
1985	1,834,096.56	970,787	915,858	918,238	35.13	26,138
1986	1,670,914.40	862,025	813,250	857,664	36.13	23,738
1987	2,017,990.43	1,021,507	963,708	1,054,282	36.58	28,821
1988	1,970,310.96	978,062	922,722	1,047,589	37.03	28,290
1989	1,581,677.26	763,634	720,426	861,251	38.03	22,647
1990	1,292,802.28	610,978	576,408	716,394	38.50	18,608
1991	832,465.18	384,849	363,074	469,392	38.96	12,048
1992	2,818,493.78	1,264,094	1,192,569	1,625,924	39.96	40,689
1993	859,192.37	376,154	354,871	504,322	40.45	12,468
1994	1,531,194.04	653,820	616,826	914,368	40.93	22,340
1995	1,210,666.83	500,005	471,714	738,953	41.93	17,623
1996	8,877,612.71	3,567,025	3,365,197	5,512,416	42.43	129,918
1997	7,733,621.16	3,019,979	2,849,104	4,884,518	42.92	113,805
1998	3,538,930.75	1,331,700	1,256,350	2,282,581	43.92	51,971
1999	442,805.93	161,447	152,312	290,494	44.43	6,538
2000	8,089,204.74	2,853,871	2,692,394	5,396,811	44.94	120,089
2001	2,138,117.19	723,539	682,600	1,455,517	45.94	31,683
2002	5,047,637.11	1,646,539	1,553,375	3,494,262	46.47	75,194
2003	1,733,045.12	544,003	513,222	1,219,823	46.99	25,959
2004	2,013,525.16	606,876	572,538	1,440,987	47.52	30,324
2005	2,724,517.60	780,847	736,665	1,987,852	48.53	40,961

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	1,311,491.42	359,086	338,768	972,723	49.07	19,823
2007	914,328.73	238,457	224,965	689,364	49.61	13,896
2008	2,763,759.69	684,031	645,327	2,118,432	50.17	42,225
2009	546,971.21	127,991	120,749	426,222	50.73	8,402
2010	2,404,204.56	526,521	496,730	1,907,475	51.72	36,881
2011	1,323,738.90	271,631	256,262	1,067,477	52.29	20,415
2012	2,644,697.85	505,666	477,055	2,167,643	52.86	41,007
2013	4,760,365.28	843,061	795,359	3,965,006	53.44	74,195
2014	15,649,238.11	2,547,696	2,403,543	13,245,695	54.01	245,245
2015	16,466,229.15	2,440,295	2,302,219	14,164,010	54.60	259,414
2016	11,970,753.94	1,596,899	1,506,544	10,464,210	55.20	189,569
2017	7,086,089.47	844,662	796,870	6,289,220	55.40	113,524
2018	60,927,737.34	6,336,485	5,977,956	54,949,781	56.00	981,246
2019	7,541,603.35	668,186	630,379	6,911,224	56.61	122,085
2020	9,055,252.12	664,656	627,049	8,428,203	56.85	148,253
2021	3,421,769.44	197,778	186,587	3,235,182	57.10	56,658
2022	7,264,480.60	305,108	287,844	6,976,636	57.02	122,354
2023	10,008,049.07	258,208	243,598	9,764,451	56.64	172,395
2024	3,782,506.63	34,421	32,473	3,750,033	54.45	68,871
	279,181,148.38	73,237,408	69,093,514	210,087,635		4,336,264
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1903	895.85	840	896			
1906	158.56	147	159			
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	257	2	7.38	
1916	85.45	77	85			
1918	100.00	89	98	2	8.06	
1919	146.35	130	144	3	8.29	
1921	55.23	49	54	1	8.75	
1923	9,519.11	8,348	9,220	299	9.23	32
1924	615.15	537	593	22	9.47	2

UGI UTILITIES, INC. - GAS DIVISION

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1925	6,283.14	5,469	6,041	243	9.72	25
1926	4,581.08	3,973	4,388	193	9.96	19
1927	8,190.86	7,075	7,814	376	10.22	37
1928	26,201.23	22,544	24,900	1,301	10.47	124
1929	83.58	72	80	4	10.74	
1930	197.44	168	186	12	11.01	1
1931	5.86	5	6			
1932	56,310.34	47,631	52,609	3,701	11.56	320
1933	178.90	151	167	12	11.84	1
1934	9.92	8	9	1	12.14	
1935	88.50	74	82	7	12.44	1
1936	602.04	500	552	50	12.75	4
1937	1.18	1	1			
1938	77.09	63	70	8	13.39	1
1939	5,322.91	4,348	4,802	520	13.73	38
1940	3,146.76	2,556	2,823	324	14.08	23
1941	40,743.94	32,900	36,338	4,405	14.44	305
1942	293.84	236	261	33	14.80	2
1943	1,842.07	1,469	1,623	220	15.18	14
1944	6,128.37	4,856	5,364	765	15.57	49
1945	330.51	260	287	43	15.97	3
1946	11,129.40	8,697	9,606	1,523	16.39	93
1947	9,512.61	7,381	8,152	1,360	16.81	81
1948	3,815.13	2,938	3,245	570	17.25	33
1949	91,661.43	70,041	77,361	14,300	17.69	808
1951	20,809.41	15,643	17,278	3,532	18.62	190
1952	4,031.72	3,004	3,318	714	19.11	37
1953	32,445.59	23,967	26,472	5,974	19.60	305
1954	25,296.67	18,517	20,452	4,844	20.10	241
1955	12,662.38	9,181	10,141	2,522	20.62	122
1956	42,280.74	30,358	33,531	8,750	21.15	414
1957	55,157.69	39,206	43,304	11,854	21.69	547
1958	17,497.70	12,309	13,595	3,902	22.24	175
1959	60,415.33	42,049	46,444	13,972	22.80	613
1960	52,327.12	36,022	39,787	12,540	23.37	537
1961	144,405.24	98,292	108,565	35,841	23.95	1,496
1962	222,003.38	149,364	164,974	57,029	24.54	2,324
1963	476,560.27	316,817	349,928	126,632	25.14	5,037
1964	495,218.90	325,195	359,182	136,037	25.75	5,283
1965	355,978.46	230,816	254,939	101,039	26.37	3,832
1966	725,461.22	464,295	512,820	212,642	27.00	7,876

UGI UTILITIES, INC. - GAS DIVISION

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1967	317,793.98	200,677	221,650	96,144	27.64	3,478
1968	551,922.08	343,737	379,662	172,260	28.29	6,089
1969	462,937.74	284,244	313,951	148,987	28.95	5,146
1970	352,392.51	213,268	235,557	116,835	29.61	3,946
1971	277,185.98	165,278	182,552	94,634	30.28	3,125
1972	165,399.51	97,123	107,274	58,126	30.96	1,877
1973	326,825.46	188,905	208,648	118,178	31.65	3,734
1974	317,272.72	180,423	199,279	117,993	32.35	3,647
1975	115,034.66	64,342	71,067	43,968	33.05	1,330
1976	263,614.24	144,954	160,103	103,511	33.76	3,066
1977	122,272.20	66,060	72,964	49,308	34.48	1,430
1978	357,761.10	189,803	209,640	148,121	35.21	4,207
1979	161,617.46	84,170	92,967	68,651	35.94	1,910
1980	225,989.10	115,465	127,533	98,457	36.68	2,684
1981	237,564.74	119,003	131,440	106,124	37.43	2,835
1982	237,966.69	133,499	147,451	90,515	33.26	2,721
1983	354,508.71	194,200	214,496	140,012	34.26	4,087
1984	138,940.57	74,833	82,654	56,287	34.69	1,623
1985	401,417.47	212,470	234,676	166,742	35.13	4,746
1986	644,954.39	332,732	367,507	277,448	36.13	7,679
1987	129,436.80	65,521	72,369	57,068	36.58	1,560
1988	170,114.57	84,445	93,271	76,844	37.03	2,075
1989	384,247.04	185,514	204,902	179,345	38.03	4,716
1990	84,641.38	40,002	44,183	40,459	38.50	1,051
1991	534,792.35	247,235	273,074	261,718	38.96	6,718
1992	1,302,329.14	584,095	645,140	657,189	39.96	16,446
1993	640,438.29	280,384	309,688	330,751	40.45	8,177
1995	1,459.40	603	666	793	41.93	19
1996	641,835.99	257,890	284,843	356,993	42.43	8,414
1997	679,113.71	265,194	292,910	386,204	42.92	8,998
1998	957,374.18	360,260	397,912	559,463	43.92	12,738
1999	353,151.46	128,759	142,216	210,936	44.43	4,748
2000	3,613,449.21	1,274,825	1,408,060	2,205,389	44.94	49,074
2001	410,633.59	138,958	153,481	257,153	45.94	5,598
2002	1,546,849.84	504,582	557,317	989,533	46.47	21,294
2003	341,151.07	107,087	118,279	222,872	46.99	4,743
2004	4,206,022.68	1,267,695	1,400,185	2,805,838	47.52	59,045
2005	6,357,629.75	1,822,097	2,012,528	4,345,101	48.53	89,534
2006	2,587,119.70	708,353	782,385	1,804,735	49.07	36,779
2007	1,042,233.08	271,814	300,222	742,011	49.61	14,957
2008	148,227.68	36,686	40,520	107,708	50.17	2,147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
2009	3,189,854.86	746,426	824,437	2,365,418	50.73	46,628
2010	952,964.75	208,699	230,511	722,454	51.72	13,969
2011	2,260,520.09	463,859	512,338	1,748,182	52.29	33,432
2012	504,440.19	96,449	106,529	397,911	52.86	7,528
2013	945,363.74	167,424	184,922	760,442	53.44	14,230
2014	488,857.58	79,586	87,904	400,954	54.01	7,424
2015	2,331,845.86	345,580	381,697	1,950,149	54.60	35,717
2016	9,569,265.35	1,276,540	1,409,954	8,159,311	55.20	147,814
2017	7,609,318.38	907,031	1,001,827	6,607,492	55.40	119,269
2018	5,200,330.17	540,834	597,358	4,602,972	56.00	82,196
2019	4,312,390.17	382,078	422,010	3,890,380	56.61	68,722
2020	11,404,991.96	837,126	924,616	10,480,376	56.85	184,351
2021	3,986,381.86	230,413	254,494	3,731,888	57.10	65,357
2022	7,727,386.51	324,550	358,469	7,368,917	57.02	129,234
2023	1,945,243.94	50,187	55,432	1,889,812	56.64	33,365
2024	5,487,462.56	49,936	55,155	5,432,308	54.45	99,767
	103,114,936.90	20,794,237	22,967,443	80,147,494		1,548,239
	738,840,649.18	195,433,456	200,111,467	538,729,183		11,076,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6 1.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	343.75	344	344			
1881	115.56	116	116			
1882	20.60	21	21			
1883	22.33	22	22			
1885	115.70	116	116			
1886	144.13	144	144			
1887	111.82	112	112			
1889	948.99	949	949			
1890	514.28	514	514			
1891	95.23	95	95			
1893	121.53	122	122			
1894	187.33	187	187			
1895	970.74	964	1,464-	2,435	0.42	2,435
1896	1,036.72	1,025	1,557-	2,594	0.72	2,594
1897	1,155.05	1,137	1,727-	2,882	1.04	2,771
1898	241.15	236	359-	600	1.34	448
1899	6,708.78	6,546	9,945-	16,653	1.58	10,540
1901	1,708.11	1,658	2,519-	4,227	1.92	2,202
1902	1,880.07	1,821	2,766-	4,646	2.03	2,289
1903	821.81	795	1,208-	2,030	2.13	953
1904	1,863.78	1,801	2,736-	4,600	2.20	2,091
1905	1,579.84	1,525	2,317-	3,897	2.26	1,724
1906	2,057.75	1,985	3,016-	5,073	2.30	2,206
1907	2,304.20	2,221	3,374-	5,678	2.34	2,426
1908	7,345.64	7,076	10,750-	18,095	2.38	7,603
1909	3,630.93	3,496	5,311-	8,942	2.41	3,710
1910	2,593.14	2,496	3,792-	6,385	2.44	2,617
1911	3,710.89	3,570	5,423-	9,134	2.47	3,698
1912	7,234.68	6,957	10,569-	17,804	2.49	7,150
1913	1,448.27	1,392	2,115-	3,563	2.52	1,414
1914	4,377.31	4,206	6,390-	10,767	2.54	4,239
1915	10,217.78	9,814	14,909-	25,127	2.56	9,815
1916	6,665.36	6,400	9,723-	16,388	2.58	6,352
1917	5,292.74	5,081	7,719-	13,012	2.59	5,024
1918	5,663.54	5,435	8,257-	13,920	2.61	5,333
1919	13,467.61	12,919	19,626-	33,094	2.63	12,583
1920	8,030.48	7,702	11,701-	19,731	2.64	7,474

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1921	3,928.02	3,766	5,721-	9,649	2.66	3,627
1922	44,530.62	42,682	64,842-	109,372	2.67	40,963
1923	13,358.43	12,801	19,447-	32,805	2.68	12,241
1924	59,169.31	56,687	86,118-	145,287	2.69	54,010
1925	14,381.52	13,773	20,924-	35,305	2.71	13,028
1926	24,494.41	23,452	35,628-	60,122	2.72	22,104
1927	25,284.24	24,202	36,767-	62,051	2.73	22,729
1928	19,621.35	18,777	28,526-	48,147	2.74	17,572
1929	28,885.65	27,635	41,982-	70,868	2.75	25,770
1930	15,312.36	14,648	22,253-	37,565	2.75	13,660
1931	4,931.35	4,716	7,164-	12,096	2.76	4,383
1932	2,278.26	2,178	3,309-	5,587	2.77	2,017
1933	181.68	174	264-	446	2.78	160
1934	256.17	245	372-	628	2.79	225
1935	2,027.69	1,937	2,943-	4,970	2.79	1,781
1936	3,207.40	3,063	4,653-	7,861	2.80	2,808
1937	1,935.82	1,848	2,807-	4,743	2.81	1,688
1938	1,526.61	1,457	2,213-	3,740	2.81	1,331
1939	5,983.89	5,710	8,675-	14,658	2.82	5,198
1940	4,987.76	4,758	7,228-	12,216	2.82	4,332
1941	8,937.53	8,523	12,948-	21,885	2.83	7,733
1942	580.50	553	840-	1,421	2.83	502
1943	1,059.36	1,010	1,534-	2,594	2.84	913
1944	2,377.03	2,265	3,441-	5,818	2.84	2,049
1945	293.94	280	425-	719	2.85	252
1946	4,055.89	3,862	5,867-	9,923	2.85	3,482
1947	5,396.17	5,135	7,801-	13,197	2.86	4,614
1948	16,776.85	15,961	24,248-	41,024	2.86	14,344
1949	18,397.21	17,494	26,576-	44,974	2.87	15,670
1950	13,109.10	12,461	18,930-	32,040	2.87	11,164
1951	26,977.66	25,635	38,944-	65,922	2.87	22,969
1952	22,179.91	21,065	32,001-	54,181	2.88	18,813
1953	26,491.03	25,150	38,207-	64,698	2.88	22,465
1954	33,537.91	31,827	48,351-	81,889	2.88	28,434
1955	55,581.53	52,714	80,082-	135,663	2.89	46,942
1956	47,577.43	45,103	68,519-	116,097	2.89	40,172
1957	44,979.17	42,620	64,747-	109,727	2.89	37,968
1958	34,154.48	32,342	49,133-	83,288	2.90	28,720
1959	61,306.95	58,024	88,149-	149,456	2.90	51,537

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1960	6,316.00	5,975	9,077-	15,393	2.90	5,308
1962	3,625.02	3,425	5,203-	8,828	2.91	3,034
1968	316.24	298	453-	769	2.92	263
	815,209.35	777,383	1,173,693-	1,988,902		726,666
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1903	827.90	801	756	72	2.13	34
1904	1,600.92	1,547	1,459	141	2.20	64
1905	59.45	57	54	6	2.26	3
1906	3,388.02	3,268	3,083	305	2.30	133
1908	45.16	44	42	4	2.38	2
1910	2,040.42	1,964	1,853	188	2.44	77
1911	13,114.90	12,616	11,902	1,213	2.47	491
1912	4,999.51	4,808	4,536	464	2.49	186
1923	297.99	286	270	28	2.68	10
1943	508.36	484	457	52	2.84	18
1952	86,661.17	82,304	77,647	9,014	2.88	3,130
	113,543.80	108,179	102,058	11,486		4,148
	928,753.15	885,562	1,071,635-	2,000,388		730,814
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						78.69

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 68-R3						
NET SALVAGE PERCENT.. 0						
1972	23,054.83	15,386	14,957	8,098	22.62	358
1973	52,646.57	34,615	33,649	18,998	23.29	816
1974	12,648.66	8,190	7,961	4,687	23.97	196
1975	44,896.26	28,608	27,809	17,087	24.67	693
1976	467,256.74	292,858	284,683	182,574	25.38	7,194
1977	474,447.97	292,412	284,249	190,199	26.09	7,290
1978	691,657.17	418,964	407,269	284,388	26.81	10,608
1979	529,523.28	314,987	306,194	223,329	27.55	8,106
1980	1,142,967.22	667,459	648,827	494,140	28.29	17,467
1981	1,476,126.99	845,732	822,124	654,003	29.04	22,521
1982	2,004,824.45	1,226,953	1,192,703	812,122	26.94	30,146
1983	2,433,339.82	1,464,384	1,423,506	1,009,834	27.46	36,775
1984	3,332,341.60	1,970,414	1,915,410	1,416,931	27.99	50,623
1985	3,520,055.82	2,043,744	1,986,693	1,533,363	28.53	53,746
1986	4,412,512.01	2,497,482	2,427,765	1,984,747	29.52	67,234
1987	7,670,081.27	4,256,895	4,138,064	3,532,017	30.07	117,460
1988	10,935,328.53	5,946,632	5,780,633	5,154,696	30.62	168,344
1989	13,312,074.71	7,042,088	6,845,509	6,466,565	31.61	204,573
1990	15,092,261.66	7,810,245	7,592,223	7,500,038	32.17	233,138
1991	9,100,491.60	4,603,029	4,474,536	4,625,955	32.73	141,337
1992	7,114,205.91	3,491,652	3,394,183	3,720,023	33.72	110,321
1993	5,256,138.22	2,516,639	2,446,387	2,809,751	34.29	81,941
1994	9,522,705.90	4,443,295	4,319,261	5,203,445	34.86	149,267
1995	15,270,012.86	6,892,884	6,700,470	8,569,543	35.86	238,972
1996	9,219,313.36	4,046,357	3,933,404	5,285,910	36.44	145,058
1997	14,144,406.49	6,028,346	5,860,066	8,284,341	37.02	223,780
1998	9,969,607.30	4,095,515	3,981,189	5,988,418	38.01	157,548
1999	10,508,083.84	4,180,116	4,063,429	6,444,655	38.60	166,960
2000	10,956,917.04	4,187,734	4,070,834	6,886,083	39.60	173,891
2001	11,048,121.55	4,076,757	3,962,955	7,085,167	40.19	176,292
2002	10,198,167.01	3,625,448	3,524,244	6,673,923	40.79	163,617
2003	14,347,170.90	4,873,734	4,737,685	9,609,486	41.79	229,947
2004	13,380,694.82	4,362,107	4,240,340	9,140,355	42.39	215,625
2005	14,331,711.64	4,442,831	4,318,810	10,012,902	43.40	230,712
2006	15,031,078.68	4,449,199	4,325,000	10,706,078	44.00	243,320
2007	14,176,808.58	3,969,506	3,858,698	10,318,111	45.00	229,291
2008	11,875,940.98	3,154,250	3,066,200	8,809,741	45.61	193,154
2009	11,379,780.36	2,857,463	2,777,697	8,602,083	46.23	186,071
2010	11,882,241.71	2,791,139	2,713,225	9,169,017	47.23	194,135
2011	16,730,656.57	3,680,744	3,577,997	13,152,660	47.85	274,873
2012	22,363,437.90	4,557,669	4,430,442	17,932,995	48.85	367,103

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,919,284.22	5,642,777	5,485,260	24,434,024	49.48	493,816
2014	33,166,845.11	5,711,331	5,551,900	27,614,945	50.48	547,047
2015	31,500,698.18	4,939,309	4,801,429	26,699,269	51.10	522,491
2016	44,260,388.26	6,205,306	6,032,086	38,228,302	52.11	733,608
2017	39,485,367.46	4,915,928	4,778,701	34,706,667	52.74	658,071
2018	51,391,319.60	5,581,097	5,425,302	45,966,018	53.38	861,109
2019	71,662,586.30	6,578,625	6,394,984	65,267,603	54.38	1,200,213
2020	76,779,504.27	5,804,531	5,642,498	71,137,006	55.02	1,292,930
2021	88,254,141.05	5,224,645	5,078,800	83,175,341	55.67	1,494,078
2022	109,231,069.74	4,642,320	4,512,730	104,718,339	56.32	1,859,346
2023	129,096,335.41	3,304,866	3,212,611	125,883,724	56.98	2,209,262
2024	89,411,713.39	777,882	756,168	88,655,546	56.97	1,556,179
	1,129,594,991.77	187,833,079	182,589,750	947,005,241		18,758,653
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1973	291,274.64	191,513	204,996	86,279	23.29	3,705
1974	579,208.43	375,037	401,440	177,769	23.97	7,416
1975	1,611,384.01	1,026,790	1,099,077	512,307	24.67	20,766
1976	1,096,117.94	687,003	735,368	360,749	25.38	14,214
1977	1,358,199.60	837,086	896,017	462,182	26.09	17,715
1978	1,733,401.99	1,049,991	1,123,911	609,491	26.81	22,734
1979	1,949,037.39	1,159,385	1,241,006	708,031	27.55	25,700
1980	2,094,521.31	1,223,138	1,309,248	785,274	28.29	27,758
1981	1,523,311.40	872,766	934,209	589,102	29.04	20,286
1982	1,544,647.41	945,324	1,011,875	532,772	26.94	19,776
1983	811,457.00	488,335	522,714	288,743	27.46	10,515
1984	1,014,392.99	599,811	642,038	372,355	27.99	13,303
1985	1,302,062.36	755,977	809,198	492,864	28.53	17,275
1986	1,982,457.02	1,122,071	1,201,066	781,391	29.52	26,470
1987	3,217,496.10	1,785,710	1,911,425	1,306,071	30.07	43,434
1988	5,836,124.62	3,173,685	3,397,115	2,439,010	30.62	79,654
1989	4,331,247.53	2,291,230	2,452,534	1,878,713	31.61	59,434
1990	4,760,494.27	2,463,556	2,636,992	2,123,502	32.17	66,009
1991	2,222,237.94	1,124,008	1,203,139	1,019,099	32.73	31,137
1992	2,738,172.91	1,343,895	1,438,506	1,299,667	33.72	38,543
1993	2,634,487.04	1,261,392	1,350,195	1,284,292	34.29	37,454
1994	5,317,785.36	2,481,279	2,655,963	2,661,823	34.86	76,358

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 68-R3						
NET SALVAGE PERCENT.. 0						
1995	5,580,128.49	2,518,870	2,696,200	2,883,928	35.86	80,422
1996	6,546,763.32	2,873,374	3,075,661	3,471,102	36.44	95,255
1997	9,968,367.72	4,248,518	4,547,617	5,420,751	37.02	146,428
1998	7,444,763.91	3,058,309	3,273,616	4,171,148	38.01	109,738
1999	5,221,973.95	2,077,301	2,223,544	2,998,430	38.60	77,680
2000	4,070,830.43	1,555,871	1,665,405	2,405,425	39.60	60,743
2001	7,101,942.73	2,620,617	2,805,110	4,296,833	40.19	106,913
2002	3,175,838.76	1,129,011	1,208,494	1,967,345	40.79	48,231
2003	4,344,547.57	1,475,843	1,579,743	2,764,804	41.79	66,159
2004	8,744,480.50	2,850,701	3,051,392	5,693,088	42.39	134,303
2005	6,604,530.77	2,047,405	2,191,544	4,412,987	43.40	101,682
2006	3,981,254.78	1,178,451	1,261,415	2,719,840	44.00	61,815
2007	5,613,427.58	1,571,760	1,682,413	3,931,015	45.00	87,356
2008	4,659,907.46	1,237,671	1,324,804	3,335,104	45.61	73,122
2009	5,590,409.78	1,403,752	1,502,577	4,087,833	46.23	88,424
2010	4,092,878.49	961,417	1,029,101	3,063,777	47.23	64,869
2011	5,588,116.08	1,229,386	1,315,936	4,272,180	47.85	89,283
2012	8,827,627.50	1,799,070	1,925,726	6,901,902	48.85	141,288
2013	5,530,661.71	1,043,083	1,116,517	4,414,145	49.48	89,211
2014	8,079,934.51	1,391,365	1,489,318	6,590,616	50.48	130,559
2015	15,571,691.96	2,441,641	2,613,534	12,958,158	51.10	253,584
2016	18,106,516.29	2,538,534	2,717,248	15,389,268	52.11	295,323
2017	21,035,305.99	2,618,896	2,803,268	18,232,038	52.74	345,697
2018	22,659,795.50	2,460,854	2,634,100	20,025,696	53.38	375,154
2019	28,553,454.36	2,621,207	2,805,742	25,747,713	54.38	473,478
2020	26,745,070.83	2,021,927	2,164,272	24,580,799	55.02	446,761
2021	24,533,031.25	1,452,355	1,554,602	22,978,429	55.67	412,761
2022	32,922,419.52	1,399,203	1,497,708	31,424,712	56.32	557,967
2023	31,602,968.13	809,036	865,993	30,736,975	56.98	539,434
2024	20,466,244.66	178,056	190,591	20,275,653	56.97	355,901
	412,914,403.79	84,072,466	89,991,224	322,923,180		6,589,197
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1966	7.46	5	6	2	18.81	
1967	8,011.27	5,725	6,323	1,688	19.41	87
1968	13,357.68	9,423	10,408	2,950	20.03	147
1969	7,452.64	5,188	5,730	1,722	20.66	83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 68-R3						
NET SALVAGE PERCENT.. 0						
1970	26,751.63	18,372	20,292	6,460	21.30	303
1971	376,022.62	254,646	281,259	94,764	21.95	4,317
1972	569,043.12	379,751	419,439	149,604	22.62	6,614
1973	444,265.48	292,105	322,633	121,633	23.29	5,223
1974	663,679.62	429,733	474,644	189,035	23.97	7,886
1975	595,882.76	379,702	419,385	176,498	24.67	7,154
1976	365,433.50	229,039	252,976	112,458	25.38	4,431
1977	664,488.06	409,537	452,338	212,150	26.09	8,131
1978	548,702.25	332,371	367,107	181,595	26.81	6,773
1979	506,056.32	301,028	332,488	173,568	27.55	6,300
1980	752,733.94	439,574	485,514	267,220	28.29	9,446
1981	856,686.24	490,830	542,127	314,560	29.04	10,832
1982	773,247.05	473,227	522,684	250,563	26.94	9,301
1983	894,676.47	538,416	594,686	299,991	27.46	10,925
1984	1,428,566.81	844,712	932,993	495,574	27.99	17,705
1985	1,623,425.52	942,561	1,041,068	582,357	28.53	20,412
1986	1,917,346.45	1,085,218	1,198,634	718,712	29.52	24,347
1987	1,464,618.61	812,863	897,815	566,803	30.07	18,849
1988	2,142,097.12	1,164,872	1,286,613	855,484	30.62	27,939
1989	2,205,260.04	1,166,583	1,288,503	916,757	31.61	29,002
1990	2,326,422.04	1,203,923	1,329,745	996,677	32.17	30,982
1991	2,679,796.49	1,355,441	1,497,098	1,182,698	32.73	36,135
1992	2,200,142.04	1,079,830	1,192,683	1,007,459	33.72	29,877
1993	3,439,267.12	1,646,721	1,818,820	1,620,447	34.29	47,257
1994	3,492,381.19	1,629,545	1,799,849	1,692,532	34.86	48,552
1995	3,859,878.71	1,742,349	1,924,442	1,935,437	35.86	53,972
1996	4,783,196.20	2,099,345	2,318,748	2,464,449	36.44	67,630
1997	4,912,852.31	2,093,858	2,312,687	2,600,165	37.02	70,237
1998	5,726,702.67	2,352,529	2,598,392	3,128,311	38.01	82,302
1999	3,407,045.81	1,355,323	1,496,968	1,910,078	38.60	49,484
2000	4,963,296.21	1,896,972	2,095,225	2,868,072	39.60	72,426
2001	2,518,861.38	929,460	1,026,598	1,492,263	40.19	37,130
2002	4,178,669.21	1,485,517	1,640,768	2,537,901	40.79	62,219
2003	4,419,998.48	1,501,473	1,658,392	2,761,606	41.79	66,083
2004	4,638,200.53	1,512,053	1,670,078	2,968,123	42.39	70,019
2005	4,756,965.31	1,474,659	1,628,776	3,128,190	43.40	72,078
2006	6,371,519.08	1,885,970	2,083,073	4,288,446	44.00	97,465
2007	5,432,006.29	1,520,962	1,679,918	3,752,088	45.00	83,380
2008	4,916,128.87	1,305,724	1,442,185	3,473,944	45.61	76,166
2009	4,339,584.70	1,089,670	1,203,551	3,136,033	46.23	67,835
2010	6,209,619.02	1,458,640	1,611,083	4,598,536	47.23	97,365

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 68-R3						
NET SALVAGE PERCENT.. 0						
2011	7,186,786.31	1,581,093	1,746,333	5,440,453	47.85	113,698
2012	5,196,175.59	1,058,981	1,169,655	4,026,520	48.85	82,426
2013	5,536,047.84	1,044,099	1,153,218	4,382,830	49.48	88,578
2014	7,540,947.58	1,298,551	1,434,263	6,106,685	50.48	120,972
2015	14,041,635.99	2,201,729	2,431,832	11,609,804	51.10	227,198
2016	12,514,157.10	1,754,485	1,937,846	10,576,311	52.11	202,961
2017	12,723,292.89	1,584,050	1,749,599	10,973,694	52.74	208,072
2018	16,670,145.82	1,810,378	1,999,581	14,670,565	53.38	274,833
2019	7,999,495.23	734,354	811,101	7,188,394	54.38	132,188
2020	5,486,016.30	414,743	458,088	5,027,928	55.02	91,384
2021	11,457,775.35	678,300	749,189	10,708,586	55.67	192,358
2022	15,064,836.99	640,256	707,169	14,357,668	56.32	254,930
2023	18,389,305.22	470,766	519,966	17,869,339	56.98	313,607
2024	19,049,894.30	165,734	183,055	18,866,839	56.97	331,171
	267,276,858.83	59,062,964	65,235,637	202,041,222		4,189,177
	1,809,786,254.39	330,968,509	337,816,611	1,471,969,643		29,537,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.8	1.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	506	506			
1882	81.10	81	81			
1885	2.33	2	2			
1887	54.70	54	55			
1888	230.23	226	230			
1889	30.19	29	30			
1890	191.30	186	191			
1891	7.56	7	8			
1893	226.47	217	226			
1894	1.17	1	1			
1895	64.19	61	64			
1896	200.16	189	200			
1897	70.07	66	70			
1898	236.68	221	237			
1899	1,151.04	1,069	1,151			
1901	1,823.44	1,679	1,809	14	5.56	3
1902	858.12	786	847	11	5.86	2
1903	2,783.58	2,539	2,736	47	6.14	8
1904	6,859.36	6,229	6,713	146	6.43	23
1905	2,828.98	2,558	2,757	72	6.70	11
1906	4,634.90	4,174	4,498	137	6.96	20
1907	3,011.94	2,701	2,911	101	7.22	14
1908	6,470.50	5,780	6,229	241	7.47	32
1909	6,566.28	5,843	6,297	269	7.71	35
1910	8,992.96	7,972	8,591	402	7.94	51
1911	19,368.44	17,107	18,436	933	8.17	114
1912	12,488.38	10,991	11,845	644	8.39	77

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1913	19,952.20	17,496	18,855	1,097	8.61	127
1914	52,379.23	45,772	49,328	3,051	8.82	346
1915	24,228.79	21,102	22,741	1,488	9.02	165
1916	19,636.02	17,042	18,366	1,270	9.23	138
1917	3,879.82	3,357	3,618	262	9.42	28
1918	4,097.87	3,534	3,809	289	9.61	30
1919	5,274.03	4,533	4,885	389	9.80	40
1920	2,322.08	1,990	2,145	177	9.98	18
1921	9,356.23	7,993	8,614	742	10.16	73
1922	14,230.62	12,120	13,062	1,169	10.33	113
1923	14,826.56	12,592	13,570	1,256	10.49	120
1924	43,133.11	36,522	39,359	3,774	10.66	354
	294,830.99	257,101	276,848	17,983		1,942
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,183.84	1,075	1,014	170	6.43	26
1906	505.47	455	429	76	6.96	11
1911	733.05	647	610	123	8.17	15
1912	2,886.54	2,540	2,396	490	8.39	58
1914	339.20	296	279	60	8.82	7
1915	4,350.95	3,790	3,576	775	9.02	86
1916	121.20	105	99	22	9.23	2
1924	17.25	15	14	3	10.66	
1928	52.02	44	42	11	11.26	1
1939	125.74	102	96	30	12.63	2
1940	30.00	24	23	7	12.73	1
1943	25.03	20	19	6	13.04	
	10,370.29	9,113	8,598	1,772		209
	305,201.28	266,214	285,446	19,755		2,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 0.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	115,683	234,120	1,087,968	36.50	29,807
	1,322,088.00	115,683	234,120	1,087,968		29,807

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 2.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-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	47	47			
1929	648.47	645	648			
1930	760.31	751	760			
1931	2,359.80	2,315	2,360			
1935	52.66	50	53			
1936	389.94	368	390			
1937	1,324.03	1,238	1,324			
1940	177.98	162	174	4	4.26	1
1941	67.66	61	66	2	4.63	
1942	2,251.19	2,016	2,165	86	5.01	17
1943	951.02	844	906	45	5.39	8
1945	662.30	577	620	43	6.15	7
1946	836.20	722	775	61	6.53	9
1947	2,582.50	2,210	2,374	209	6.92	30
1948	1,731.51	1,468	1,577	155	7.31	21
1949	1,284.38	1,079	1,159	125	7.69	16
1950	12,348.68	10,270	11,030	1,318	8.08	163
1951	9,097.79	7,492	8,047	1,051	8.47	124
1952	18,233.00	14,868	15,969	2,264	8.86	256
1953	16,010.31	12,922	13,879	2,132	9.26	230
1954	58,460.58	46,708	50,166	8,295	9.65	860
1955	21,916.49	17,328	18,611	3,306	10.05	329
1956	93,634.68	73,249	78,672	14,963	10.45	1,432
1957	22,718.71	17,583	18,885	3,834	10.85	353
1958	34,439.52	26,368	28,320	6,119	11.25	544
1959	4,247.36	3,216	3,454	793	11.66	68
1960	30,885.78	23,126	24,838	6,048	12.06	501
1961	35,479.51	26,262	28,206	7,273	12.47	583
1962	39,510.06	28,908	31,048	8,462	12.88	657
1963	23,683.58	17,126	18,394	5,290	13.29	398
1964	17,515.14	12,512	13,438	4,077	13.71	297
1965	12,598.78	8,893	9,551	3,047	14.12	216

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
1966	23,234.84	16,197	17,396	5,839	14.54	402
1967	50,058.92	34,457	37,008	13,051	14.96	872
1968	37,129.12	25,232	27,100	10,029	15.38	652
1969	26,218.37	17,583	18,885	7,334	15.81	464
1970	35,888.36	23,746	25,504	10,384	16.24	639
1971	179,160.05	116,940	125,597	53,563	16.67	3,213
1972	52,486.52	33,788	36,289	16,197	17.10	947
1973	11,695.29	7,422	7,971	3,724	17.54	212
1974	61,322.33	38,352	41,191	20,131	17.98	1,120
1975	44,847.84	27,637	29,683	15,165	18.42	823
1976	70,074.81	42,541	45,690	24,384	18.86	1,293
1977	29,085.96	17,385	18,672	10,414	19.31	539
1978	35,308.33	20,773	22,311	12,997	19.76	658
1979	33,031.61	19,124	20,540	12,492	20.21	618
1980	104,150.59	59,301	63,691	40,459	20.67	1,957
1981	179,956.67	100,738	108,196	71,761	21.13	3,396
1982	171,508.31	118,821	127,618	43,891	18.85	2,328
1983	36,280.59	24,845	26,684	9,596	19.10	502
1984	82,719.21	55,951	60,093	22,626	19.38	1,167
1985	182,636.27	121,928	130,955	51,682	19.67	2,627
1986	198,465.24	130,670	140,344	58,121	19.98	2,909
1987	148,175.08	96,136	103,253	44,922	20.30	2,213
1988	156,311.04	99,851	107,243	49,068	20.64	2,377
1989	338,101.06	212,463	228,192	109,909	20.99	5,236
1990	138,197.78	85,351	91,670	46,528	21.36	2,178
1991	195,436.44	118,513	127,287	68,150	21.75	3,133
1992	285,466.97	169,796	182,366	103,101	22.14	4,657
1993	87,332.58	51,168	54,956	32,376	22.26	1,454
1994	182,839.56	104,840	112,602	70,238	22.69	3,096
1995	400,287.88	225,522	242,218	158,070	22.86	6,915
1996	825,680.21	454,124	487,744	337,936	23.32	14,491
1997	297,001.05	160,084	171,935	125,066	23.52	5,317
1998	507,766.75	267,796	287,622	220,145	23.75	9,269
1999	147,679.71	75,701	81,305	66,374	24.25	2,737
2000	651,311.57	325,526	349,626	301,686	24.52	12,304
2001	425,833.59	207,125	222,459	203,375	24.81	8,197
2002	262,462.50	124,014	133,195	129,267	25.12	5,146
2003	2,217,243.86	1,020,154	1,095,679	1,121,565	25.23	44,454
2004	1,213,633.44	539,824	579,789	633,845	25.59	24,769
2005	896,588.50	384,636	413,112	483,477	25.95	18,631
2006	871,629.05	361,203	387,944	483,685	26.14	18,504

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
2007	742,517.91	296,265	318,198	424,320	26.36	16,097
2008	1,448,013.32	551,983	592,848	855,166	26.79	31,921
2009	548,062.67	199,604	214,381	333,681	27.06	12,331
2010	585,387.03	203,715	218,797	366,590	27.17	13,492
2011	2,489,954.94	820,191	880,912	1,609,043	27.48	58,553
2012	2,440,498.11	759,483	815,710	1,624,789	27.66	58,741
2013	927,942.84	270,031	290,022	637,921	28.02	22,767
2014	1,517,749.53	411,158	441,597	1,076,152	28.26	38,080
2015	5,070,616.34	1,271,711	1,365,859	3,704,757	28.38	130,541
2016	3,462,894.29	791,618	850,224	2,612,671	28.68	91,097
2017	3,151,962.45	649,935	698,051	2,453,911	28.87	84,999
2018	1,750,868.81	320,934	344,694	1,406,175	28.96	48,556
2019	5,039,967.40	801,355	860,681	4,179,286	29.10	143,618
2020	2,920,302.94	388,984	417,782	2,502,521	29.28	85,469
2021	7,836,727.77	833,828	895,559	6,941,169	29.39	236,175
2022	8,154,511.62	637,683	684,892	7,469,619	29.45	253,637
2023	8,187,366.35	397,906	427,364	7,760,002	29.36	264,305
2024	3,289,829.73	55,269	59,361	3,230,469	29.18	110,708
	71,932,606.65	16,166,582	17,362,741	54,569,866		1,930,623
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1929	62.39	62	62			
1930	110.70	109	111			
1932	198.75	193	196	3	1.28	2
1952	2,329.83	1,900	1,927	403	8.86	45
1953	1,161.22	937	950	211	9.26	23
1954	1,184.67	947	961	224	9.65	23
1955	9,020.40	7,132	7,235	1,786	10.05	178
1956	489.68	383	389	101	10.45	10
1957	73,352.05	56,772	57,588	15,764	10.85	1,453
1958	56,853.89	43,528	44,154	12,700	11.25	1,129
1959	12,832.66	9,715	9,855	2,978	11.66	255
1960	32,622.98	24,426	24,777	7,846	12.06	651
1961	23,824.55	17,635	17,889	5,936	12.47	476
1962	27,434.39	20,073	20,362	7,073	12.88	549
1963	57,606.75	41,657	42,256	15,351	13.29	1,155
1964	58,479.46	41,777	42,378	16,102	13.71	1,174

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
1965	115,288.20	81,374	82,544	32,744	14.12	2,319
1966	93,669.79	65,295	66,234	27,436	14.54	1,887
1967	110,164.83	75,830	76,920	33,245	14.96	2,222
1968	158,467.22	107,691	109,239	49,228	15.38	3,201
1969	420,422.42	281,944	285,997	134,425	15.81	8,503
1970	357,141.46	236,310	239,707	117,434	16.24	7,231
1971	177,034.25	115,552	117,213	59,821	16.67	3,589
1972	61,924.75	39,864	40,437	21,488	17.10	1,257
1973	160,168.83	101,640	103,101	57,068	17.54	3,254
1974	60,341.95	37,739	38,282	22,060	17.98	1,227
1975	28,121.60	17,330	17,579	10,542	18.42	572
1976	50,283.75	30,526	30,965	19,319	18.86	1,024
1977	213,534.89	127,632	129,467	84,068	19.31	4,354
1978	8,203.40	4,826	4,895	3,308	19.76	167
1979	28,407.30	16,447	16,683	11,724	20.21	580
1980	113,721.31	64,751	65,682	48,039	20.67	2,324
1981	456,372.00	255,472	259,145	197,227	21.13	9,334
1982	329,811.92	228,494	231,779	98,033	18.85	5,201
1983	225,068.98	154,127	156,343	68,726	19.10	3,598
1984	56,272.69	38,063	38,610	17,662	19.38	911
1985	104,584.42	69,821	70,825	33,760	19.67	1,716
1986	133,483.26	87,885	89,148	44,335	19.98	2,219
1987	262,566.66	170,353	172,802	89,765	20.30	4,422
1988	120,169.63	76,764	77,868	42,302	20.64	2,050
1989	200,959.40	126,283	128,099	72,861	20.99	3,471
1990	106,581.06	65,824	66,770	39,811	21.36	1,864
1991	79,951.77	48,483	49,180	30,772	21.75	1,415
1992	148,014.46	88,039	89,305	58,710	22.14	2,652
1993	179,613.22	105,235	106,748	72,865	22.26	3,273
1994	426,429.44	244,515	248,030	178,399	22.69	7,862
1995	295,771.47	166,638	169,034	126,738	22.86	5,544
1996	198,837.25	109,360	110,932	87,905	23.32	3,770
1997	426,703.61	229,993	233,300	193,404	23.52	8,223
1998	449,206.85	236,912	240,318	208,889	23.75	8,795
1999	143,642.05	73,631	74,690	68,952	24.25	2,843
2000	131,131.51	65,540	66,482	64,649	24.52	2,637
2001	716,454.38	348,483	353,493	362,961	24.81	14,630
2002	109,571.13	51,772	52,516	57,055	25.12	2,271
2003	118,221.43	54,394	55,176	63,045	25.23	2,499
2004	494,646.96	220,019	223,182	271,465	25.59	10,608
2005	289,259.37	124,092	125,876	163,383	25.95	6,296

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
2006	251,806.96	104,349	105,849	145,958	26.14	5,584
2007	893,846.74	356,645	361,772	532,074	26.36	20,185
2008	797,180.03	303,885	308,254	488,926	26.79	18,250
2009	104,329.01	37,997	38,543	65,786	27.06	2,431
2010	91,265.11	31,760	32,217	59,049	27.17	2,173
2011	1,503,528.26	495,262	502,382	1,001,146	27.48	36,432
2012	453,390.05	141,095	143,123	310,267	27.66	11,217
2013	22,544.79	6,561	6,655	15,889	28.02	567
2014	3,035,484.04	822,313	834,135	2,201,349	28.26	77,896
2015	1,492,836.87	374,403	379,786	1,113,051	28.38	39,220
2016	1,044,872.38	238,858	242,292	802,580	28.68	27,984
2017	1,887,319.71	389,165	394,760	1,492,560	28.87	51,699
2018	10,750,498.07	1,970,566	1,998,896	8,751,602	28.96	302,196
2019	4,127,665.27	656,299	665,734	3,461,931	29.10	118,967
2020	4,277,486.70	569,761	577,952	3,699,534	29.28	126,350
2021	2,164,451.78	230,298	233,609	1,930,843	29.39	65,697
2022	7,475,999.77	584,623	593,028	6,882,972	29.45	233,717
2023	2,233,287.78	108,538	110,098	2,123,189	29.36	72,316
2024	1,850,499.00	31,088	31,535	1,818,964	29.18	62,336
	53,176,077.56	12,565,655	12,746,307	40,429,770		1,444,155
CPG						
SURVIVOR CURVE.. IOWA 48-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	201	201			
1929	1,840.28	1,831	1,840			
1930	56.71	56	57			
1931	20.00	20	20			
1932	25.00	24	25			
1933	105.36	102	105			
1935	274.21	261	274			
1936	279.38	263	279			
1937	449.37	420	449			
1938	1,104.93	1,024	1,105			
1939	461.30	424	461			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
1940	446.16	407	446			
1941	101.96	92	102			
1942	248.41	222	248			
1946	106.56	92	105	2	6.53	
1948	493.03	418	477	16	7.31	2
1949	542.60	456	520	23	7.69	3
1950	71.03	59	67	4	8.08	
1951	51.06	42	48	3	8.47	
1952	43.61	36	41	3	8.86	
1953	325.19	262	299	26	9.26	3
1954	322.15	257	293	29	9.65	3
1955	1,096.04	867	988	108	10.05	11
1956	530.06	415	473	57	10.45	5
1957	7,634.79	5,909	6,736	898	10.85	83
1958	7,465.05	5,715	6,515	950	11.25	84
1959	2,949.29	2,233	2,546	404	11.66	35
1960	1,747.49	1,308	1,491	256	12.06	21
1961	4,346.71	3,217	3,668	679	12.47	54
1962	4,388.76	3,211	3,661	728	12.88	57
1963	3,975.82	2,875	3,278	698	13.29	53
1964	7,791.31	5,566	6,345	1,446	13.71	105
1965	7,770.53	5,485	6,253	1,517	14.12	107
1966	26,352.72	18,370	20,943	5,410	14.54	372
1967	17,123.14	11,786	13,437	3,687	14.96	246
1968	8,251.41	5,607	6,392	1,859	15.38	121
1969	12,239.86	8,208	9,357	2,882	15.81	182
1970	12,319.83	8,152	9,294	3,026	16.24	186
1971	8,708.66	5,684	6,480	2,229	16.67	134
1972	19,997.61	12,873	14,676	5,322	17.10	311
1973	17,355.92	11,014	12,556	4,800	17.54	274
1974	16,876.10	10,555	12,033	4,843	17.98	269
1975	42,435.55	26,151	29,813	12,622	18.42	685
1976	8,050.34	4,887	5,571	2,479	18.86	131
1977	25,005.27	14,946	17,039	7,966	19.31	413
1978	10,014.34	5,892	6,717	3,297	19.76	167
1979	40,405.84	23,393	26,669	13,737	20.21	680
1980	29,172.13	16,610	18,936	10,236	20.67	495
1981	38,219.82	21,395	24,391	13,829	21.13	654
1982	104,206.24	72,194	82,304	21,902	18.85	1,162
1983	86,923.49	59,525	67,861	19,063	19.10	998
1984	60,843.06	41,154	46,917	13,926	19.38	719

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
1985	50,591.33	33,775	38,505	12,086	19.67	614
1986	95,865.17	63,118	71,957	23,908	19.98	1,197
1987	85,664.81	55,579	63,362	22,302	20.30	1,099
1988	81,132.47	51,827	59,085	22,048	20.64	1,068
1989	73,193.89	45,995	52,436	20,758	20.99	989
1990	108,490.02	67,003	76,386	32,104	21.36	1,503
1991	76,293.48	46,264	52,743	23,551	21.75	1,083
1992	128,817.79	76,621	87,351	41,467	22.14	1,873
1993	140,158.45	82,119	93,619	46,539	22.26	2,091
1994	102,404.76	58,719	66,942	35,463	22.69	1,563
1995	130,637.67	73,601	83,908	46,730	22.86	2,044
1996	234,273.11	128,850	146,894	87,379	23.32	3,747
1997	176,086.74	94,911	108,202	67,884	23.52	2,886
1998	176,072.27	92,861	105,865	70,207	23.75	2,956
1999	270,954.30	138,891	158,341	112,613	24.25	4,644
2000	174,082.00	87,006	99,190	74,892	24.52	3,054
2001	462,778.53	225,095	256,617	206,161	24.81	8,310
2002	249,442.94	117,862	134,367	115,075	25.12	4,581
2003	299,672.26	137,879	157,188	142,485	25.23	5,647
2004	340,373.65	151,398	172,600	167,774	25.59	6,556
2005	224,788.96	96,434	109,939	114,850	25.95	4,426
2006	415,268.07	172,087	196,186	219,082	26.14	8,381
2007	353,902.21	141,207	160,982	192,921	26.36	7,319
2008	465,266.40	177,360	202,198	263,069	26.79	9,820
2009	210,140.88	76,533	87,251	122,890	27.06	4,541
2010	268,431.86	93,414	106,496	161,936	27.17	5,960
2011	632,008.60	208,184	237,338	394,670	27.48	14,362
2012	438,082.67	136,331	155,423	282,660	27.66	10,219
2013	882,750.91	256,881	292,855	589,896	28.02	21,053
2014	399,981.65	108,355	123,529	276,453	28.26	9,782
2015	3,978,559.42	997,823	1,137,559	2,841,001	28.38	100,106
2016	991,971.84	226,765	258,521	733,451	28.68	25,574
2017	520,519.31	107,331	122,362	398,158	28.87	13,791
2018	481,070.87	88,180	100,529	380,542	28.96	13,140
2019	213,033.77	33,872	38,615	174,418	29.10	5,994
2020	1,419,282.36	189,048	215,522	1,203,760	29.28	41,112
2021	5,273,955.41	561,149	639,733	4,634,223	29.39	157,680

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 48-S0						
NET SALVAGE PERCENT.. 0						
2022	2,515,056.10	196,677	224,220	2,290,836	29.45	77,787
2023	3,269,988.75	158,921	181,176	3,088,812	29.36	105,205
2024	4,128,234.64	69,354	79,066	4,049,168	29.18	138,765
	31,181,658.26	6,348,058	7,236,476	23,945,183		841,347
	156,290,342.47	35,080,295	37,345,523	118,944,819		4,216,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.2	2.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,166	1,278	52	5.56	9
1956	21,290.16	18,399	20,173	1,117	6.11	183
1957	5,372.45	4,610	5,054	318	6.39	50
1958	8,518.07	7,256	7,956	562	6.67	84
1959	4,392.86	3,713	4,071	322	6.96	46
1960	27,087.71	22,724	24,915	2,173	7.25	300
1961	1,916.00	1,595	1,749	167	7.55	22
1962	1,339.47	1,106	1,213	127	7.85	16
1963	30.71	25	27	3	8.16	
1965	41,595.76	33,461	36,687	4,909	8.80	558
1966	19,579.16	15,611	17,116	2,463	9.12	270
1967	14,375.52	11,353	12,448	1,928	9.46	204
1968	818.29	640	702	117	9.80	12
1969	15,932.36	12,339	13,529	2,404	10.15	237
1970	553.00	424	465	88	10.52	8
1972	36,690.90	27,502	30,154	6,537	11.27	580
1973	38,195.02	28,298	31,026	7,169	11.66	615
1974	19,018.54	13,922	15,264	3,754	12.06	311
1975	25,329.73	18,311	20,077	5,253	12.47	421
1976	12,818.60	9,147	10,029	2,790	12.89	216
1977	148.01	104	114	34	13.33	3
1978	4,242.67	2,944	3,228	1,015	13.77	74
1979	1,542.38	1,055	1,157	386	14.23	27
1980	4,638.03	3,123	3,424	1,214	14.70	83
1981	80,176.22	53,130	58,253	21,924	15.18	1,444
1982	141,945.62	106,771	117,066	24,880	14.00	1,777
1983	6,800.47	5,051	5,538	1,262	14.37	88
1984	199,926.07	146,546	160,676	39,250	14.75	2,661
1985	433,461.53	313,306	343,514	89,947	15.15	5,937
1986	265,735.11	189,257	207,505	58,230	15.56	3,742
1987	791,585.85	555,060	608,578	183,008	15.98	11,452
1988	18,764.80	12,944	14,192	4,573	16.41	279
1989	37,807.02	25,501	27,960	9,847	17.13	575
1990	128,484.87	85,108	93,314	35,171	17.58	2,001
1991	257,739.07	167,505	183,656	74,084	18.05	4,104
1992	198,243.74	126,916	139,153	59,091	18.26	3,236
1993	32,985.36	20,675	22,668	10,317	18.75	550
1994	6,197.62	3,799	4,165	2,032	19.25	106
1995	265,285.40	158,853	174,169	91,116	19.76	4,611
1996	390,043.61	227,863	249,833	140,210	20.28	6,914
1998	8,401.63	4,653	5,102	3,300	21.35	155

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	132,225	144,974	133,278	23.75	5,612
2009	23,277.53	8,587	9,415	13,863	26.52	523
2014	78,923.32	21,294	23,347	55,576	28.41	1,956
2016	168,831.19	38,173	41,854	126,978	29.09	4,365
2017	32,073.62	6,543	7,174	24,900	29.26	851
2019	90,422.23	14,178	15,545	74,877	29.59	2,530
2020	191,930.65	25,296	27,735	164,196	29.63	5,542
2021	1,737,045.60	184,822	202,642	1,534,403	29.39	52,208
2022	16,273,209.43	1,293,720	1,418,458	14,854,751	28.95	513,117
2023	11,709,756.03	594,856	652,211	11,057,545	28.00	394,912
2024	907,248.89	17,782	19,497	887,752	25.07	35,411
	35,061,310.59	4,779,242	5,240,048	29,821,263		1,070,988
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,077	12,936	3,844	7.25	530
1962	29,310.05	24,197	22,236	7,074	7.85	901
1963	28,716.91	23,510	21,604	7,113	8.16	872
1964	1,610.71	1,307	1,201	410	8.48	48
1965	15,335.53	12,337	11,337	3,999	8.80	454
1966	114,389.19	91,206	83,813	30,576	9.12	3,353
1967	4,284.76	3,384	3,110	1,175	9.46	124
1968	126,189.95	98,708	90,707	35,483	9.80	3,621
1969	116,466.84	90,197	82,886	33,581	10.15	3,308
1970	18,752.91	14,369	13,204	5,549	10.52	527
1971	13,464.24	10,206	9,379	4,086	10.89	375
1972	2,349.36	1,761	1,618	731	11.27	65
1974	21,308.55	15,598	14,334	6,975	12.06	578
1975	37,036.13	26,773	24,603	12,433	12.47	997
1977	2,043.72	1,438	1,321	722	13.33	54
1978	2,934.41	2,036	1,871	1,063	13.77	77
1979	1,353.24	925	850	503	14.23	35
1980	47,010.45	31,654	29,088	17,922	14.70	1,219
1981	702,199.80	465,327	427,609	274,591	15.18	18,089
1982	114,036.20	85,778	78,825	35,211	14.00	2,515
1983	6,538.51	4,857	4,463	2,075	14.37	144
1984	1,848.56	1,355	1,245	603	14.75	41
1985	33,053.50	23,891	21,954	11,099	15.15	733

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5						
NET SALVAGE PERCENT.. 0						
1986	796.80	567	521	276	15.56	18
1987	900.93	632	581	320	15.98	20
1988	228,712.92	157,766	144,978	83,735	16.41	5,103
1989	5,767.35	3,890	3,575	2,193	17.13	128
1990	8,208.45	5,437	4,996	3,212	17.58	183
1991	15,153.04	9,848	9,050	6,103	18.05	338
1992	1,292.66	828	761	532	18.26	29
1993	49,169.36	30,819	28,321	20,848	18.75	1,112
1994	82,378.57	50,498	46,405	35,974	19.25	1,869
1995	52,734.74	31,578	29,018	23,716	19.76	1,200
1996	44,580.63	26,044	23,933	20,648	20.28	1,018
1997	532,333.33	303,004	278,443	253,890	20.81	12,200
1998	118,063.23	65,383	60,083	57,980	21.35	2,716
1999	58,548.09	31,651	29,085	29,463	21.67	1,360
2000	69,703.96	36,546	33,584	36,120	22.23	1,625
2001	173,986.69	88,316	81,157	92,829	22.80	4,071
2002	184,888.86	91,113	83,728	101,161	23.16	4,368
2003	175,733.00	83,508	76,739	98,994	23.75	4,168
2004	75,956.41	34,879	32,052	43,905	24.14	1,819
2005	48,587.58	21,413	19,677	28,910	24.75	1,168
2006	162,733.73	68,934	63,346	99,387	25.17	3,949
2007	9,461.70	3,841	3,530	5,932	25.60	232
2008	460,995.77	178,774	164,283	296,713	26.05	11,390
2009	53,996.90	19,919	18,304	35,692	26.52	1,346
2010	265,809.52	92,874	85,346	180,464	27.00	6,684
2011	1,348,202.00	445,985	409,835	938,367	27.31	34,360
2012	500,205.13	155,064	142,495	357,710	27.82	12,858
2013	309,369.28	89,655	82,388	226,981	28.18	8,055
2014	8,711,938.63	2,350,481	2,159,958	6,551,980	28.41	230,622
2015	356,025.70	88,294	81,137	274,889	28.81	9,541
2018	1.37			1	29.47	
2019	2,178,764.95	341,630	313,939	1,864,826	29.59	63,022
2020	350,661.95	46,217	42,471	308,191	29.63	10,401
2021	214,987.16	22,875	21,021	193,966	29.39	6,600
2022	5,163,458.24	410,495	377,222	4,786,237	28.95	165,328
2023	4,629,308.82	235,169	216,107	4,413,202	28.00	157,614
2024	466,548.77	9,144	8,403	458,146	25.07	18,275
	28,566,980.11	6,677,962	6,136,667	22,430,313		823,450

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5						
NET SALVAGE PERCENT.. 0						
1955	266.15	232	197	70	5.83	12
1957	1,419.60	1,218	1,032	388	6.39	61
1959	1,154.96	976	827	328	6.96	47
1960	352.50	296	251	102	7.25	14
1961	3,229.10	2,687	2,277	952	7.55	126
1966	2,958.56	2,359	1,999	960	9.12	105
1967	3,788.99	2,992	2,535	1,254	9.46	133
1968	2,785.64	2,179	1,846	939	9.80	96
1970	2,147.66	1,646	1,395	753	10.52	72
1972	481.68	361	306	176	11.27	16
1973	1,415.71	1,049	889	527	11.66	45
1974	1,983.52	1,452	1,230	753	12.06	62
1975	1,411.62	1,020	864	547	12.47	44
1977	3,626.30	2,552	2,162	1,464	13.33	110
1979	10,681.17	7,304	6,188	4,493	14.23	316
1981	703.40	466	395	309	15.18	20
1982	2,492.78	1,875	1,589	904	14.00	65
1988	1,548.80	1,068	905	644	16.41	39
1989	1,790.48	1,208	1,023	767	17.13	45
1992	417.27	267	226	191	18.26	10
1995	551.52	330	280	272	19.76	14
2012	1,055.35	327	277	778	27.82	28
2013	422.81	123	104	319	28.18	11
2019	181,294.79	28,427	24,085	157,210	29.59	5,313
2022	164,417.17	13,071	11,075	153,343	28.95	5,297
2023	292,419.13	14,855	12,586	279,833	28.00	9,994
2024	386,828.37	7,582	6,424	380,404	25.07	15,174
	1,071,645.03	97,922	82,966	988,679		37,269
	64,699,935.73	11,555,126	11,459,681	53,240,255		1,931,707

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1884	0.18		0			
1887	5.73	6	6			
1888	17.65	18	18			
1890	0.66	1	1			
1891	4.22	4	4			
1894	6.48	6	6			
1895	108.68	109	109			
1896	59.45	59	59			
1897	49.32	49	49			
1898	78.16	78	78			
1899	131.39	131	131			
1901	31.86	32	32			
1902	72.19	72	72			
1903	135.03	135	135			
1904	53.56	54	54			
1905	17.64	18	18			
1906	193.55	194	194			
1907	198.81	199	199			
1908	390.45	390	390			
1909	240.92	241	241			
1910	408.19	408	408			
1911	483.17	483	483			
1912	462.80	463	463			
1913	335.78	336	336			
1914	575.25	575	575			
1915	835.16	835	835			
1916	891.86	892	892			
1917	1,059.26	1,059	1,059			
1918	890.03	890	890			
1919	702.69	703	703			
1920	699.32	699	699			
1921	1,470.33	1,470	1,470			
1922	2,185.92	2,186	2,186			
1923	2,694.88	2,695	2,695			
1924	2,556.27	2,556	2,556			
1925	2,849.58	2,850	2,850			
1926	2,838.76	2,839	2,839			
1927	5,102.72	5,103	5,103			
1928	3,226.49	3,226	3,226			
1929	5,490.55	5,491	5,491			
1930	5,510.74	5,511	5,511			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1931	3,104.35	3,104	3,104			
1932	847.58	848	848			
1933	1,877.18	1,877	1,877			
1934	1,611.90	1,612	1,612			
1935	1,619.97	1,620	1,620			
1936	2,861.85	2,862	2,862			
1937	2,682.87	2,683	2,683			
1938	2,150.14	2,150	2,150			
1939	2,559.31	2,559	2,559			
1940	2,721.40	2,721	2,721			
1941	4,312.35	4,303	4,074	239	0.10	239
1942	1,724.62	1,714	1,623	102	0.28	102
1943	1,133.00	1,119	1,059	74	0.54	74
1944	1,828.70	1,797	1,701	127	0.79	127
1945	996.66	973	921	75	1.05	71
1946	2,678.77	2,601	2,462	216	1.31	165
1947	9,448.41	9,117	8,631	817	1.58	517
1948	8,307.07	7,964	7,540	767	1.86	412
1949	15,574.26	14,837	14,047	1,527	2.13	717
1950	15,601.14	14,766	13,980	1,622	2.41	673
1951	12,060.08	11,339	10,735	1,325	2.69	493
1952	12,104.36	11,303	10,701	1,403	2.98	471
1953	11,785.66	10,929	10,347	1,439	3.27	440
1954	18,464.60	17,004	16,098	2,366	3.56	665
1955	39,091.50	35,747	33,843	5,248	3.85	1,363
1956	71,217.95	64,666	61,222	9,996	4.14	2,414
1957	86,579.91	78,057	73,900	12,680	4.43	2,862
1958	115,884.81	103,730	98,206	17,679	4.72	3,746
1959	209,666.58	186,324	176,401	33,266	5.01	6,640
1960	285,440.06	251,821	238,410	47,030	5.30	8,874
1961	308,295.07	269,931	255,555	52,740	5.60	9,418
1962	288,807.63	250,942	237,578	51,230	5.90	8,683
1963	330,222.60	284,725	269,561	60,661	6.20	9,784
1964	320,172.79	273,853	259,268	60,904	6.51	9,355
1965	398,276.57	337,914	319,918	78,359	6.82	11,490
1966	554,018.87	466,113	441,289	112,730	7.14	15,789
1967	510,024.58	425,360	402,707	107,318	7.47	14,367
1968	594,946.45	491,688	465,502	129,444	7.81	16,574
1969	624,619.61	511,495	484,254	140,365	8.15	17,223
1970	617,457.64	500,826	474,154	143,304	8.50	16,859
1971	686,657.66	551,311	521,950	164,708	8.87	18,569

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1972	959,210.24	762,256	721,661	237,550	9.24	25,709
1973	1,197,240.64	941,031	890,915	306,326	9.63	31,810
1974	1,228,436.52	954,630	903,789	324,647	10.03	32,368
1975	818,092.12	628,295	594,834	223,258	10.44	21,385
1976	896,815.03	680,387	644,152	252,663	10.86	23,265
1977	1,725,235.36	1,292,012	1,223,203	502,032	11.30	44,428
1978	1,596,705.38	1,179,790	1,116,958	479,747	11.75	40,830
1979	2,932,874.74	2,137,098	2,023,283	909,592	12.21	74,496
1980	4,889,294.29	3,510,513	3,323,554	1,565,740	12.69	123,384
1981	4,946,093.28	3,497,432	3,311,170	1,634,924	13.18	124,046
1982	4,339,159.73	3,356,340	3,177,592	1,161,568	12.45	93,299
1983	3,205,209.59	2,447,498	2,317,152	888,058	12.85	69,110
1984	3,362,451.50	2,532,935	2,398,039	964,413	13.26	72,731
1985	3,887,301.01	2,886,710	2,732,973	1,154,328	13.69	84,319
1986	4,173,063.77	3,052,596	2,890,024	1,283,040	14.13	90,803
1987	4,918,884.96	3,541,597	3,352,982	1,565,903	14.58	107,401
1988	6,305,160.23	4,464,684	4,226,909	2,078,252	15.05	138,090
1989	8,946,986.26	6,225,313	5,893,772	3,053,214	15.52	196,728
1990	9,902,561.19	6,764,440	6,404,187	3,498,374	16.01	218,512
1991	8,969,718.30	6,009,711	5,689,652	3,280,066	16.50	198,792
1992	8,922,417.08	5,857,567	5,545,611	3,376,806	17.00	198,636
1993	6,050,619.96	3,888,128	3,681,058	2,369,562	17.52	135,249
1994	12,011,066.88	7,546,553	7,144,647	4,866,420	18.04	269,757
1995	12,718,410.79	7,804,017	7,388,399	5,330,012	18.58	286,868
1996	10,562,531.02	6,321,675	5,985,002	4,577,529	19.12	239,411
1997	11,776,046.54	6,865,435	6,499,803	5,276,243	19.67	268,238
1998	9,404,031.09	5,333,026	5,049,005	4,355,026	20.23	215,276
1999	9,590,665.43	5,282,539	5,001,207	4,589,458	20.80	220,647
2000	10,027,873.69	5,355,887	5,070,649	4,957,225	21.37	231,971
2001	9,891,721.76	5,114,020	4,841,663	5,050,059	21.95	230,071
2002	10,396,298.51	5,192,951	4,916,390	5,479,908	22.55	243,011
2003	8,330,245.42	4,030,173	3,815,538	4,514,707	22.94	196,805
2004	11,204,148.74	5,214,411	4,936,708	6,267,441	23.55	266,133
2005	9,435,355.37	4,213,830	3,989,414	5,445,941	24.17	225,318
2006	10,239,536.51	4,394,809	4,160,755	6,078,782	24.60	247,105
2007	10,174,084.59	4,166,288	3,944,404	6,229,680	25.24	246,818
2008	13,365,134.15	5,204,383	4,927,214	8,437,921	25.87	326,166
2009	13,595,836.19	5,035,898	4,767,702	8,828,135	26.34	335,161
2010	14,023,893.01	4,899,948	4,638,992	9,384,901	27.00	347,589
2011	21,526,774.58	7,090,920	6,713,279	14,813,495	27.48	539,065
2012	31,605,630.22	9,759,819	9,240,041	22,365,589	27.98	799,342

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2013	41,001,317.41	11,787,879	11,160,093	29,841,225	28.50	1,047,061
2014	39,874,463.73	10,590,658	10,026,632	29,847,832	29.03	1,028,172
2015	41,602,470.35	10,117,721	9,578,882	32,023,588	29.56	1,083,342
2016	45,357,546.65	10,024,018	9,490,170	35,867,377	29.96	1,197,175
2017	42,968,319.60	8,473,353	8,022,088	34,946,231	30.52	1,145,027
2018	49,042,985.84	8,513,862	8,060,440	40,982,546	30.95	1,324,153
2019	65,159,578.17	9,747,873	9,228,731	55,930,847	31.26	1,789,215
2020	59,403,121.68	7,401,629	7,007,441	52,395,681	31.60	1,658,091
2021	75,188,934.23	7,443,704	7,047,275	68,141,659	31.84	2,140,127
2022	95,421,447.09	6,965,766	6,594,791	88,826,656	31.75	2,797,690
2023	98,831,501.09	4,506,716	4,266,702	94,564,799	31.39	3,012,577
2024	55,743,639.86	925,344	876,063	54,867,577	29.62	1,852,383
	1,049,870,643.56	277,195,439	262,436,330	787,434,314		28,134,332
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1912	316.08	316	316			
1917	4,216.37	4,216	4,216			
1918	859.13	859	859			
1919	3,477.63	3,478	3,478			
1920	4,143.36	4,143	4,143			
1921	3,807.14	3,807	3,807			
1922	10,269.72	10,270	10,270			
1923	12,177.47	12,177	12,177			
1924	20,979.40	20,979	20,979			
1925	24,858.74	24,859	24,859			
1926	18,469.51	18,470	18,470			
1927	16,054.69	16,055	16,055			
1928	14,479.95	14,480	14,480			
1929	13,535.42	13,535	13,535			
1930	13,568.21	13,568	13,568			
1931	13,326.51	13,327	13,327			
1932	10,830.93	10,831	10,831			
1933	6,726.58	6,727	6,727			
1934	8,773.01	8,773	8,773			
1935	6,694.55	6,695	6,695			
1936	9,338.60	9,339	9,339			
1937	10,025.01	10,025	10,025			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1938	7,784.82	7,785	7,785			
1939	12,403.70	12,404	12,404			
1940	11,117.77	11,118	11,118			
1941	10,030.38	10,008	10,030			
1942	6,049.91	6,012	6,050			
1943	4,274.07	4,223	4,263	11	0.54	11
1944	6,869.42	6,749	6,812	57	0.79	57
1945	11,193.49	10,932	11,035	159	1.05	151
1946	18,818.93	18,271	18,443	376	1.31	287
1947	20,023.31	19,320	19,502	522	1.58	330
1948	24,183.32	23,184	23,402	781	1.86	420
1949	21,570.50	20,550	20,743	827	2.13	388
1950	30,589.50	28,951	29,223	1,366	2.41	567
1951	23,066.28	21,687	21,891	1,175	2.69	437
1952	1,731,328.71	1,616,680	1,631,886	99,443	2.98	33,370
1953	18,005.15	16,697	16,854	1,151	3.27	352
1954	25,628.36	23,601	23,823	1,805	3.56	507
1955	43,141.87	39,451	39,822	3,320	3.85	862
1956	49,799.23	45,218	45,643	4,156	4.14	1,004
1957	68,981.59	62,191	62,776	6,206	4.43	1,401
1958	100,981.56	90,390	91,240	9,741	4.72	2,064
1959	160,309.29	142,462	143,802	16,507	5.01	3,295
1960	140,028.78	123,536	124,698	15,331	5.30	2,893
1961	169,400.31	148,320	149,715	19,685	5.60	3,515
1962	306,021.14	265,899	268,400	37,621	5.90	6,376
1963	385,058.22	332,005	335,128	49,931	6.20	8,053
1964	519,267.12	444,145	448,322	70,945	6.51	10,898
1965	618,392.51	524,669	529,604	88,789	6.82	13,019
1966	684,508.88	575,898	581,315	103,194	7.14	14,453
1967	799,999.10	667,199	673,474	126,525	7.47	16,938
1968	1,033,169.92	853,853	861,884	171,286	7.81	21,932
1969	1,089,848.51	892,466	900,860	188,989	8.15	23,189
1970	1,254,890.23	1,017,854	1,027,427	227,463	8.50	26,760
1971	425,431.82	341,575	344,788	80,644	8.87	9,092
1972	795,473.27	632,139	638,085	157,389	9.24	17,033
1973	1,315,303.73	1,033,829	1,043,553	271,751	9.63	28,219
1974	1,350,470.42	1,049,464	1,059,335	291,136	10.03	29,027
1975	1,151,836.17	884,610	892,930	258,906	10.44	24,799
1976	1,393,091.79	1,056,897	1,066,838	326,254	10.86	30,042
1977	1,772,387.37	1,327,323	1,339,807	432,580	11.30	38,281
1978	1,347,230.42	995,455	1,004,818	342,413	11.75	29,142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1979	1,698,409.09	1,237,580	1,249,220	449,189	12.21	36,789
1980	2,124,386.99	1,525,310	1,539,656	584,731	12.69	46,078
1981	1,801,100.51	1,273,576	1,285,554	515,546	13.18	39,116
1982	1,492,622.96	1,154,544	1,165,403	327,220	12.45	26,283
1983	1,124,905.91	858,978	867,057	257,849	12.85	20,066
1984	1,667,521.22	1,256,144	1,267,959	399,563	13.26	30,133
1985	2,041,373.27	1,515,924	1,530,182	511,191	13.69	37,340
1986	2,586,738.45	1,892,199	1,909,996	676,743	14.13	47,894
1987	3,430,513.45	2,469,970	2,493,201	937,312	14.58	64,288
1988	4,593,201.89	3,252,446	3,283,037	1,310,165	15.05	87,054
1989	4,294,841.13	2,988,350	3,016,457	1,278,385	15.52	82,370
1990	4,773,890.20	3,261,044	3,291,715	1,482,175	16.01	92,578
1991	3,472,547.77	2,326,607	2,348,490	1,124,058	16.50	68,125
1992	4,269,692.33	2,803,053	2,829,417	1,440,275	17.00	84,722
1993	4,483,600.72	2,881,162	2,908,260	1,575,340	17.52	89,917
1994	4,638,632.37	2,914,453	2,941,865	1,696,768	18.04	94,056
1995	5,265,525.56	3,230,926	3,261,314	2,004,211	18.58	107,869
1996	5,238,450.11	3,135,212	3,164,700	2,073,750	19.12	108,460
1997	6,214,590.67	3,623,106	3,657,183	2,557,408	19.67	130,016
1998	5,638,372.63	3,197,521	3,227,595	2,410,778	20.23	119,168
1999	4,095,091.77	2,255,577	2,276,792	1,818,300	20.80	87,418
2000	3,325,035.02	1,775,901	1,792,604	1,532,431	21.37	71,709
2001	5,969,329.84	3,086,144	3,115,170	2,854,159	21.95	130,030
2002	4,991,125.57	2,493,067	2,516,515	2,474,610	22.55	109,739
2003	5,449,548.03	2,636,491	2,661,288	2,788,260	22.94	121,546
2004	11,498,216.32	5,351,270	5,401,601	6,096,615	23.55	258,880
2005	7,453,157.75	3,328,580	3,359,887	4,093,271	24.17	169,353
2006	4,386,193.84	1,882,554	1,900,260	2,485,934	24.60	101,054
2007	6,002,502.52	2,458,025	2,481,144	3,521,359	25.24	139,515
2008	6,421,021.92	2,500,346	2,523,863	3,897,159	25.87	150,644
2009	6,481,737.00	2,400,835	2,423,416	4,058,321	26.34	154,074
2010	4,271,472.00	1,492,452	1,506,489	2,764,983	27.00	102,407
2011	7,464,333.50	2,458,751	2,481,877	4,982,457	27.48	181,312
2012	9,318,438.25	2,877,534	2,904,598	6,413,840	27.98	229,229
2013	9,192,440.58	2,642,827	2,667,684	6,524,757	28.50	228,939
2014	9,893,258.54	2,627,649	2,652,363	7,240,895	29.03	249,428
2015	14,125,001.00	3,435,200	3,467,509	10,657,492	29.56	360,538
2016	15,640,026.07	3,456,446	3,488,955	12,151,071	29.96	405,576
2017	17,186,857.06	3,389,248	3,421,125	13,765,732	30.52	451,040
2018	19,448,688.03	3,376,292	3,408,047	16,040,641	30.95	518,276
2019	23,599,032.36	3,530,415	3,563,620	20,035,412	31.26	640,928

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2020	18,234,383.85	2,272,004	2,293,373	15,941,011	31.60	504,462
2021	32,371,613.19	3,204,790	3,234,932	29,136,681	31.84	915,097
2022	29,298,672.82	2,138,803	2,158,919	27,139,754	31.75	854,795
2023	25,425,726.22	1,159,413	1,170,318	24,255,408	31.39	772,711
2024	14,603,416.56	242,417	244,697	14,358,720	29.62	484,764
	406,182,125.72	130,903,085	132,131,760	274,050,366		10,204,950
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1930	393.08	393	393			
1931	412.70	413	413			
1935	33.80	34	34			
1941	55.25	55	55			
1942	35.71	35	36			
1946	295.40	287	295			
1947	129.32	125	129			
1948	4.26	4	4			
1949	225.53	215	226			
1951	66.68	63	66	1	2.69	
1952	45.62	43	45	1	2.98	
1953	75.13	70	73	2	3.27	1
1954	455.66	420	441	15	3.56	4
1955	1,300.00	1,189	1,247	53	3.85	14
1956	926.71	841	882	45	4.14	11
1958	3,176.75	2,844	2,983	194	4.72	41
1959	1,183.16	1,051	1,102	81	5.01	16
1960	208.57	184	193	16	5.30	3
1961	21,168.19	18,534	19,439	1,729	5.60	309
1962	8,537.01	7,418	7,780	757	5.90	128
1963	17,208.34	14,837	15,562	1,647	6.20	266
1964	18,776.69	16,060	16,844	1,932	6.51	297
1965	16,410.87	13,924	14,604	1,807	6.82	265
1966	14,964.74	12,590	13,205	1,760	7.14	246
1967	28,522.34	23,788	24,950	3,573	7.47	478
1968	32,441.83	26,811	28,120	4,321	7.81	553
1969	28,452.87	23,300	24,438	4,015	8.15	493
1970	31,350.23	25,428	26,670	4,680	8.50	551
1971	53,093.08	42,628	44,710	8,383	8.87	945

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	74,382.01	59,109	61,996	12,386	9.24	1,340
1973	43,981.34	34,569	36,257	7,724	9.63	802
1974	100,096.34	77,786	81,585	18,511	10.03	1,846
1975	146,478.14	112,495	117,989	28,489	10.44	2,729
1976	98,730.90	74,904	78,562	20,169	10.86	1,857
1977	52,328.93	39,189	41,103	11,226	11.30	993
1978	66,364.86	49,036	51,431	14,934	11.75	1,271
1979	59,901.85	43,649	45,781	14,121	12.21	1,157
1980	145,329.41	104,347	109,443	35,886	12.69	2,828
1981	342,810.72	242,405	254,244	88,567	13.18	6,720
1982	333,117.28	257,666	270,250	62,867	12.45	5,050
1983	287,989.82	219,909	230,649	57,341	12.85	4,462
1984	400,745.17	301,881	316,624	84,121	13.26	6,344
1985	519,409.19	385,713	404,551	114,858	13.69	8,390
1986	586,758.65	429,214	450,176	136,582	14.13	9,666
1987	752,722.62	541,960	568,429	184,294	14.58	12,640
1988	726,428.92	514,384	539,506	186,923	15.05	12,420
1989	1,228,525.74	854,808	896,556	331,970	15.52	21,390
1990	1,284,029.89	877,121	919,958	364,071	16.01	22,740
1991	1,120,529.40	750,755	787,421	333,108	16.50	20,188
1992	1,733,523.94	1,138,058	1,193,639	539,885	17.00	31,758
1993	1,253,862.44	805,732	845,083	408,780	17.52	23,332
1994	2,218,675.61	1,393,994	1,462,075	756,601	18.04	41,940
1995	2,533,942.53	1,554,827	1,630,763	903,180	18.58	48,610
1996	2,435,640.24	1,457,731	1,528,925	906,715	19.12	47,422
1997	2,502,890.75	1,459,185	1,530,450	972,441	19.67	49,438
1998	2,812,290.30	1,594,850	1,672,740	1,139,550	20.23	56,330
1999	2,521,249.56	1,388,704	1,456,527	1,064,723	20.80	51,189
2000	2,259,108.57	1,206,590	1,265,518	993,590	21.37	46,495
2001	2,271,647.73	1,174,442	1,231,800	1,039,847	21.95	47,373
2002	3,502,098.11	1,749,298	1,834,732	1,667,367	22.55	73,941
2003	1,704,586.83	824,679	864,955	839,632	22.94	36,601
2004	2,590,936.72	1,205,822	1,264,713	1,326,224	23.55	56,315
2005	2,716,575.73	1,213,223	1,272,475	1,444,100	24.17	59,748
2006	1,849,090.99	793,630	832,390	1,016,701	24.60	41,329
2007	1,399,732.34	573,190	601,184	798,548	25.24	31,638
2008	4,062,796.60	1,582,053	1,659,318	2,403,478	25.87	92,906
2009	2,024,277.40	749,792	786,411	1,237,867	26.34	46,996
2010	3,091,757.65	1,080,260	1,133,019	1,958,739	27.00	72,546
2011	3,335,628.72	1,098,756	1,152,418	2,183,211	27.48	79,447
2012	5,991,728.19	1,850,246	1,940,610	4,051,119	27.98	144,786

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2013	5,411,478.49	1,555,800	1,631,783	3,779,695	28.50	132,621
2014	7,039,987.03	1,869,821	1,961,141	5,078,846	29.03	174,952
2015	6,828,565.28	1,660,707	1,741,814	5,086,751	29.56	172,082
2016	6,524,596.92	1,441,936	1,512,358	5,012,239	29.96	167,298
2017	5,225,468.96	1,030,462	1,080,788	4,144,680	30.52	135,802
2018	5,373,447.22	932,830	978,388	4,395,059	30.95	142,005
2019	5,628,905.86	842,084	883,210	4,745,696	31.26	151,814
2020	5,615,409.07	699,680	733,851	4,881,558	31.60	154,480
2021	681,767.89	67,495	70,791	610,977	31.84	19,189
2022	14,794,713.01	1,080,014	1,132,761	13,661,952	31.75	430,298
2023	6,639,086.80	302,742	317,528	6,321,559	31.39	201,388
2024	11,982,317.87	198,906	208,620	11,773,698	29.62	397,491
	145,208,396.05	43,782,023	45,920,230	99,288,166		3,609,014
	1,601,261,165.33	451,880,547	440,488,320	1,160,772,846		41,948,296
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.7	2.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 36-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	4,008.56	4,009	4,009			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,247.38	1,247	1,247			
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	4,927.25	4,927	4,927			
1950	4,459.18	4,459	4,459			
1951	5,265.77	5,266	5,266			
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	3,381	3,381			
1958	4,845.09	4,833	4,845			
1959	9,413.84	9,320	9,364	50	0.36	50
1960	5,755.01	5,658	5,685	70	0.61	70
1961	7,346.68	7,171	7,205	142	0.86	142
1962	8,833.32	8,556	8,596	237	1.13	210
1963	9,096.41	8,743	8,784	312	1.40	223
1964	10,851.53	10,345	10,394	458	1.68	273
1965	10,654.69	10,075	10,123	532	1.96	271
1966	10,016.91	9,394	9,438	579	2.24	258
1967	27,856.51	25,899	26,021	1,835	2.53	725
1968	64,177.31	59,150	59,429	4,748	2.82	1,684
1969	60,487.82	55,262	55,523	4,965	3.11	1,596

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 36-R2						
NET SALVAGE PERCENT.. 0						
1970	53,112.38	48,096	48,323	4,790	3.40	1,409
1971	23,778.55	21,341	21,442	2,337	3.69	633
1972	27,847.98	24,769	24,886	2,962	3.98	744
1973	51,791.11	45,648	45,863	5,928	4.27	1,388
1974	56,445.35	49,280	49,512	6,933	4.57	1,517
1975	44,649.83	38,610	38,792	5,858	4.87	1,203
1976	30,525.87	26,134	26,257	4,269	5.18	824
1977	37,492.96	31,775	31,925	5,568	5.49	1,014
1978	101,073.99	84,762	85,162	15,912	5.81	2,739
1979	110,237.88	91,436	91,867	18,371	6.14	2,992
1980	502,635.47	412,161	414,105	88,530	6.48	13,662
1981	288,702.79	233,849	234,952	53,751	6.84	7,858
1982	180,209.49	155,485	156,218	23,991	6.76	3,549
1983	21,450.91	18,338	18,424	3,026	7.04	430
1984	95,688.50	80,991	81,373	14,315	7.35	1,948
1985	316,209.63	264,794	266,043	50,167	7.67	6,541
1986	209,830.62	173,698	174,517	35,313	8.01	4,409
1987	335,303.01	274,110	275,403	59,900	8.37	7,157
1988	293,497.63	235,679	236,791	56,707	8.95	6,336
1989	421,503.56	333,662	335,236	86,268	9.35	9,227
1990	774,135.98	603,594	606,441	167,695	9.75	17,199
1991	815,816.45	625,894	628,846	186,970	10.17	18,384
1992	778,285.58	586,827	589,595	188,691	10.60	17,801
1993	648,949.97	480,353	482,619	166,331	11.06	15,039
1994	900,689.28	653,810	656,894	243,795	11.52	21,163
1995	904,768.21	643,290	646,324	258,444	11.99	21,555
1996	635,613.56	442,006	444,091	191,523	12.48	15,346
1997	888,325.18	603,350	606,196	282,129	12.99	21,719
1998	744,794.74	495,437	497,774	247,021	13.34	18,517
1999	904,612.80	585,918	588,682	315,931	13.87	22,778
2000	811,421.36	510,871	513,281	298,141	14.41	20,690
2001	1,157,657.78	707,329	710,665	446,992	14.96	29,879
2002	803,684.68	475,621	477,864	325,820	15.52	20,994
2003	905,108.33	517,631	520,073	385,036	16.09	23,930
2004	835,955.91	462,702	464,884	371,071	16.54	22,435
2005	980,227.87	521,873	524,335	455,893	17.13	26,614
2006	1,022,474.54	522,076	524,539	497,936	17.73	28,084
2007	729,518.60	357,464	359,150	370,369	18.21	20,339
2008	2,669,799.24	1,246,796	1,252,677	1,417,122	18.83	75,259
2009	1,416,356.95	629,996	632,968	783,389	19.34	40,506
2010	1,681,961.16	709,788	713,136	968,825	19.86	48,783

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 36-R2						
NET SALVAGE PERCENT.. 0						
2011	2,990,713.37	1,187,014	1,192,613	1,798,101	20.51	87,669
2012	2,511,829.77	935,657	940,070	1,571,760	21.06	74,632
2013	3,161,325.68	1,097,928	1,103,107	2,058,219	21.61	95,244
2014	3,238,639.57	1,040,575	1,045,483	2,193,156	22.18	98,880
2015	2,715,717.26	802,223	806,007	1,909,710	22.66	84,277
2016	3,363,103.78	903,330	907,591	2,455,513	23.15	106,070
2017	4,181,617.91	1,006,934	1,011,683	3,169,934	23.65	134,035
2018	7,333,706.32	1,554,012	1,561,342	5,772,364	24.17	238,824
2019	4,563,770.10	833,344	837,275	3,726,495	24.62	151,360
2020	4,047,564.18	617,658	620,571	3,426,993	25.00	137,080
2021	4,699,483.08	570,517	573,208	4,126,275	25.32	162,965
2022	6,708,847.71	600,442	603,274	6,105,574	25.43	240,093
2023	5,359,181.88	300,114	301,530	5,057,652	25.31	199,828
2024	5,678,418.78	115,840	116,386	5,562,032	23.95	232,235
	85,065,132.88	26,876,972	27,003,403	58,061,730		2,671,288
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1932	35.33	35	35			
1945	263.01	263	263			
1951	108.54	109	109			
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	1,871	1,871			
1958	8,168.45	8,148	8,168			
1959	6,807.32	6,739	6,807			
1960	11,141.44	10,953	11,141			
1961	33,147.20	32,355	33,147			
1962	60,981.72	59,068	60,982			
1963	72,366.80	69,552	72,367			
1964	136,071.45	129,721	136,071			
1965	253,239.32	239,453	253,239			
1966	370,157.06	347,126	370,157			
1967	289,142.98	268,822	289,143			
1968	339,185.60	312,617	339,186			
1969	505,626.12	461,945	505,626			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 36-R2						
NET SALVAGE PERCENT.. 0						
1970	435,512.13	394,382	433,567	1,946	3.40	572
1971	280,628.25	251,864	276,888	3,740	3.69	1,014
1972	280,586.02	249,564	274,360	6,226	3.98	1,564
1973	122,880.73	108,306	119,067	3,814	4.27	893
1974	37,635.38	32,858	36,123	1,513	4.57	331
1975	64,007.48	55,349	60,848	3,159	4.87	649
1976	26,707.52	22,865	25,137	1,571	5.18	303
1977	44,413.07	37,640	41,380	3,033	5.49	552
1978	39,302.14	32,959	36,234	3,068	5.81	528
1979	120,466.95	99,920	109,848	10,619	6.14	1,729
1980	906,804.68	743,580	817,460	89,345	6.48	13,788
1981	1,298,936.55	1,052,139	1,156,676	142,260	6.84	20,798
1982	107,345.80	92,618	101,820	5,526	6.76	817
1983	49,368.27	42,205	46,398	2,970	7.04	422
1984	276,163.16	233,744	256,968	19,195	7.35	2,612
1985	497,107.33	416,278	457,638	39,469	7.67	5,146
1986	596,085.80	493,440	542,467	53,619	8.01	6,694
1987	535,922.81	438,117	481,647	54,276	8.37	6,485
1988	646,599.81	519,220	570,808	75,792	8.95	8,468
1989	606,522.44	480,123	527,826	78,696	9.35	8,417
1990	607,888.34	473,971	521,063	86,825	9.75	8,905
1991	721,853.51	553,806	608,830	113,023	10.17	11,113
1992	1,097,850.82	827,780	910,026	187,825	10.60	17,719
1993	1,292,107.60	956,418	1,051,445	240,663	11.06	21,760
1994	2,316,786.26	1,681,755	1,848,849	467,937	11.52	40,620
1995	382,552.45	271,995	299,020	83,533	11.99	6,967
1996	1,159,891.15	806,588	886,728	273,163	12.48	21,888
1997	1,096,111.82	744,479	818,448	277,664	12.99	21,375
1998	1,502,029.80	999,150	1,098,422	403,607	13.34	30,255
1999	757,985.06	490,947	539,726	218,259	13.87	15,736
2000	808,917.43	509,294	559,896	249,022	14.41	17,281
2001	992,337.67	606,318	666,560	325,778	14.96	21,777
2002	930,874.64	550,892	605,627	325,248	15.52	20,957
2003	588,753.77	336,708	370,162	218,592	16.09	13,586
2004	1,756,555.10	972,253	1,068,853	687,702	16.54	41,578
2005	1,230,423.70	655,078	720,164	510,259	17.13	29,787
2006	1,286,361.92	656,816	722,075	564,287	17.73	31,827
2007	1,848,585.54	905,807	995,805	852,780	18.21	46,830
2008	1,415,704.26	661,134	726,822	688,882	18.83	36,584
2009	1,481,482.02	658,963	724,435	757,047	19.34	39,144
2010	999,646.09	421,851	463,765	535,881	19.86	26,983

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 36-R2						
NET SALVAGE PERCENT.. 0						
2011	1,906,195.75	756,569	831,739	1,074,456	20.51	52,387
2012	1,414,796.52	527,012	579,374	835,422	21.06	39,669
2013	1,302,965.61	452,520	497,481	805,485	21.61	37,274
2014	1,621,110.12	520,863	572,614	1,048,496	22.18	47,272
2015	1,660,714.04	490,575	539,317	1,121,397	22.66	49,488
2016	1,327,189.19	356,483	391,902	935,287	23.15	40,401
2017	2,720,887.81	655,190	720,288	2,000,600	23.65	84,592
2018	4,307,960.90	912,857	1,003,556	3,304,405	24.17	136,715
2019	2,091,800.09	381,963	419,914	1,671,886	24.62	67,908
2020	2,761,018.68	421,331	463,193	2,297,826	25.00	91,913
2021	2,101,831.75	255,162	280,514	1,821,318	25.32	71,932
2022	6,695,962.19	599,289	658,832	6,037,130	25.43	237,402
2023	7,290,752.60	408,282	448,848	6,841,905	25.31	270,324
2024	3,955,185.09	80,686	88,703	3,866,482	23.95	161,440
	74,501,892.68	29,314,247	32,171,982	42,329,911		1,993,171
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1967	16,556.84	15,393	13,312	3,245	2.53	1,283
1968	22,991.20	21,190	18,325	4,666	2.82	1,655
1969	41,343.79	37,772	32,665	8,679	3.11	2,791
1970	28,940.51	26,207	22,664	6,277	3.40	1,846
1971	26,642.55	23,912	20,679	5,964	3.69	1,616
1972	65,539.55	58,293	50,411	15,128	3.98	3,801
1973	90,590.20	79,845	69,049	21,541	4.27	5,045
1974	49,618.21	43,320	37,463	12,155	4.57	2,660
1975	53,086.67	45,905	39,698	13,388	4.87	2,749
1976	36,099.69	30,905	26,726	9,373	5.18	1,809
1977	19,605.74	16,616	14,369	5,236	5.49	954
1978	9,616.75	8,065	6,975	2,642	5.81	455
1979	21,038.77	17,450	15,091	5,948	6.14	969
1980	82,470.72	67,626	58,482	23,988	6.48	3,702
1981	35,611.75	28,846	24,946	10,666	6.84	1,559
1982	74,822.56	64,557	55,828	18,994	6.76	2,810
1983	67,256.00	57,497	49,723	17,533	7.04	2,490
1984	50,856.68	43,045	37,225	13,632	7.35	1,855
1985	66,659.91	55,821	48,274	18,386	7.67	2,397
1986	88,458.81	73,226	63,325	25,134	8.01	3,138

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 36-R2						
NET SALVAGE PERCENT.. 0						
1987	68,779.44	56,227	48,625	20,155	8.37	2,408
1988	10,880.03	8,737	7,556	3,324	8.95	371
1989	28,639.10	22,671	19,606	9,033	9.35	966
1990	158,572.07	123,639	106,922	51,650	9.75	5,297
1991	176,704.24	135,567	117,237	59,467	10.17	5,847
1992	156,321.04	117,866	101,930	54,392	10.60	5,131
1993	86,026.11	63,677	55,067	30,959	11.06	2,799
1994	60,048.42	43,589	37,695	22,353	11.52	1,940
1996	23,863.63	16,595	14,351	9,512	12.48	762
1997	16,217.76	11,015	9,526	6,692	12.99	515
2001	4,157.02	2,540	2,197	1,960	14.96	131
2002	3,650.45	2,160	1,868	1,783	15.52	115
2003	14,474.51	8,278	7,159	7,316	16.09	455
2004	101,296.17	56,067	48,486	52,810	16.54	3,193
2005	44,912.16	23,911	20,678	24,234	17.13	1,415
2006	84,560.74	43,177	37,339	47,222	17.73	2,663
2007	44,364.00	21,738	18,799	25,565	18.21	1,404
2008	81,365.08	37,997	32,859	48,506	18.83	2,576
2009	733.80	326	282	452	19.34	23
2012	635,369.62	236,675	204,675	430,695	21.06	20,451
2013	1,178,439.47	409,272	353,935	824,504	21.61	38,154
2014	712,349.28	228,878	197,932	514,418	22.18	23,193
2015	626,945.19	185,200	160,159	466,786	22.66	20,600
2016	572,178.48	153,687	132,907	439,271	23.15	18,975
2017	931,132.03	224,217	193,901	737,231	23.65	31,173
2018	1,006,406.35	213,258	184,424	821,983	24.17	34,008
2019	875,536.71	159,873	138,257	737,280	24.62	29,946
2020	604,015.50	92,173	79,710	524,305	25.00	20,972
2021	758,444.57	92,075	79,626	678,819	25.32	26,810
2022	1,224,062.51	109,554	94,741	1,129,321	25.43	44,409
2023	1,326,967.21	74,310	64,263	1,262,705	25.31	49,890
2024	1,260,849.74	25,721	22,243	1,238,606	23.95	51,716
	13,826,069.33	3,816,161	3,300,184	10,525,885		493,892
	173,393,094.89	60,007,380	62,475,569	110,917,526		5,158,351

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 2.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	222,650	225,308			
1996	153,316.34	150,311	153,316			
1997	136,136.14	132,896	136,136			
1998	184,130.59	178,091	184,131			
1999	300,748.11	289,139	300,748			
2000	439,821.06	419,149	439,821			
2001	480,838.63	453,142	480,839			
2002	566,383.53	528,889	566,384			
2003	193,028.60	177,625	191,104	1,925	1.86	1,035
2004	203,717.42	185,016	199,055	4,662	2.07	2,252
2005	183,236.25	163,648	176,066	7,170	2.33	3,077
2006	5,375,748.84	4,713,994	5,071,702	304,047	2.60	116,941
2018	303,687.22	123,783	133,176	170,511	9.45	18,043
2020	1,327,315.42	376,294	404,848	922,467	11.37	81,132
2022	202,210.36	31,909	34,330	167,880	13.35	12,575
	10,275,626.70	8,146,536	8,696,964	1,578,663		235,055
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1999	32,312.09	31,065	32,312			
2000	85,693.63	81,666	85,694			
2001	490,180.03	461,946	490,180			
2002	1,529,295.24	1,428,056	1,529,295			
2003	628,620.53	578,457	628,621			
2004	2,517,134.07	2,286,061	2,517,134			
2005	1,040,735.70	929,481	1,040,736			
2006	1,110,430.16	973,736	1,095,219	15,211	2.60	5,850
2007	1,360,930.79	1,166,998	1,312,593	48,338	2.91	16,611
2008	423,996.07	353,994	398,158	25,838	3.26	7,926
2009	46,783.61	37,923	42,654	4,129	3.62	1,141
2010	221,968.21	173,801	195,484	26,484	4.02	6,588
2011	176,842.91	132,738	149,298	27,545	4.49	6,135
2012	96,274.94	68,721	77,295	18,980	5.01	3,788
2013	68,490.16	46,080	51,829	16,661	5.59	2,981
2014	7,274.22	4,567	5,137	2,137	6.22	344
2016	42,352.64	22,210	24,981	17,372	7.71	2,253
2018	190,450.16	77,627	87,312	103,138	9.45	10,914
2019	24,280.90	8,401	9,449	14,832	10.40	1,426

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2020	62,177.22	17,627	19,826	42,351	11.37	3,725
2021	547,336.89	120,852	135,930	411,407	12.35	33,312
2022	322,320.94	50,862	57,208	265,113	13.35	19,859
2023	1,114,298.38	105,413	118,564	995,734	14.35	69,389
2024	1,137,092.16	35,932	40,415	1,096,677	15.35	71,445
	13,277,271.65	9,194,214	10,145,324	3,131,948		263,687
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	310,368	332,158	64,225	4.02	15,976
2020	5,164.22	1,464	1,567	3,597	11.37	316
2021	5,127.99	1,132	1,211	3,917	12.35	317
	406,675.31	312,964	334,937	71,739		16,609
	23,959,573.66	17,653,714	19,177,224	4,782,350		515,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.3	2.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1970	115,672.28	93,823	104,646	11,026	8.50	1,297
1971	101,732.53	81,680	91,102	10,630	8.87	1,198
1972	93,455.11	74,266	82,833	10,622	9.24	1,150
1973	127,135.54	99,929	111,457	15,679	9.63	1,628
1974	135,075.88	104,969	117,078	17,998	10.03	1,794
1975	92,936.59	71,375	79,609	13,328	10.44	1,277
1976	48,364.14	36,692	40,925	7,439	10.86	685
1977	83,542.25	62,564	69,781	13,761	11.30	1,218
1978	97,632.01	72,139	80,461	17,171	11.75	1,461
1979	306,516.75	223,350	249,115	57,401	12.21	4,701
1980	578,785.99	415,568	463,507	115,279	12.69	9,084
1981	653,208.51	461,890	515,173	138,036	13.18	10,473
1982	524,387.93	405,614	452,405	71,983	12.45	5,782
1983	544,482.64	415,767	463,729	80,753	12.85	6,284
1984	476,450.45	358,910	400,313	76,137	13.26	5,742
1985	668,713.44	496,587	553,873	114,841	13.69	8,389
1986	684,038.52	500,374	558,096	125,942	14.13	8,913
1987	765,418.74	551,101	614,675	150,743	14.58	10,339
1988	985,892.19	698,110	778,643	207,249	15.05	13,771
1989	1,070,134.50	744,600	830,496	239,638	15.52	15,441
1990	1,334,644.62	911,696	1,016,868	317,777	16.01	19,849
1991	1,328,153.09	889,863	992,516	335,637	16.50	20,342
1992	1,244,966.55	817,321	911,606	333,361	17.00	19,609
1993	967,023.30	621,409	693,094	273,929	17.52	15,635
1994	1,371,891.22	861,959	961,393	410,498	18.04	22,755
1995	1,516,299.40	930,401	1,037,731	478,569	18.58	25,757
1996	1,411,075.57	844,529	941,953	469,123	19.12	24,536
1997	1,661,272.15	968,522	1,080,249	581,023	19.67	29,539
1998	1,836,056.22	1,041,227	1,161,342	674,715	20.23	33,352
1999	1,801,930.71	992,503	1,106,997	694,934	20.80	33,410
2000	1,835,296.69	980,232	1,093,310	741,986	21.37	34,721
2001	1,780,558.22	920,549	1,026,742	753,816	21.95	34,342
2002	1,029,425.71	514,198	573,515	455,911	22.55	20,218
2003	1,431,100.42	692,366	772,236	658,864	22.94	28,721
2004	1,123,563.48	522,906	583,228	540,336	23.55	22,944
2005	1,297,983.39	579,679	646,550	651,433	24.17	26,952
2006	1,361,922.07	584,537	651,968	709,954	24.60	28,860
2007	7,191,674.98	2,944,991	3,284,721	3,906,954	25.24	154,792
2008	3,024,995.30	1,177,933	1,313,818	1,711,178	25.87	66,145
2009	2,217,742.35	821,452	916,214	1,301,529	26.34	49,413
2010	1,438,403.59	502,578	560,555	877,849	27.00	32,513

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2011	1,800,694.03	593,149	661,574	1,139,120	27.48	41,453
2012	2,221,300.70	685,938	765,067	1,456,234	27.98	52,046
2013	2,737,348.87	786,988	877,774	1,859,575	28.50	65,248
2014	2,031,120.21	539,466	601,698	1,429,422	29.03	49,239
2015	2,708,188.69	658,631	734,610	1,973,579	29.56	66,765
2016	2,890,225.25	638,740	712,424	2,177,801	29.96	72,690
2017	2,912,602.40	574,365	640,623	2,271,979	30.52	74,442
2018	3,947,225.70	685,238	764,286	3,182,940	30.95	102,841
2019	2,989,612.80	447,246	498,840	2,490,773	31.26	79,679
2020	1,922,232.35	239,510	267,140	1,655,093	31.60	52,376
2021	4,720,858.80	467,365	521,280	4,199,579	31.84	131,896
2022	5,660,278.54	413,200	460,866	5,199,412	31.75	163,761
2023	9,101,328.88	415,021	462,897	8,638,432	31.39	275,197
2024	4,107,987.18	68,193	76,060	4,031,928	29.62	136,122
	96,110,559.42	32,303,209	36,029,663	60,080,896		2,218,787
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	23,762.64	19,079	14,730	9,033	8.87	1,018
1972	20,513.54	16,301	12,585	7,928	9.24	858
1973	10,455.25	8,218	6,345	4,111	9.63	427
1974	80,178.92	62,308	48,105	32,074	10.03	3,198
1975	19,775.07	15,187	11,725	8,050	10.44	771
1976	4,380.86	3,324	2,566	1,815	10.86	167
1977	1,334.44	999	771	563	11.30	50
1978	110.82	82	63	48	11.75	4
1979	952.25	694	536	416	12.21	34
1980	13,634.97	9,790	7,558	6,077	12.69	479
1981	35,806.28	25,319	19,547	16,259	13.18	1,234
1982	32,976.06	25,507	19,693	13,283	12.45	1,067
1983	30,298.97	23,136	17,862	12,437	12.85	968
1984	31,176.75	23,485	18,131	13,045	13.26	984
1985	53,622.36	39,820	30,743	22,880	13.69	1,671
1986	58,717.94	42,952	33,161	25,557	14.13	1,809
1987	74,450.88	53,605	41,385	33,065	14.58	2,268
1988	57,001.64	40,363	31,162	25,840	15.05	1,717
1989	79,399.51	55,246	42,652	36,747	15.52	2,368
1990	83,514.40	57,049	44,044	39,470	16.01	2,465

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1991	86,051.49	57,654	44,512	41,540	16.50	2,518
1992	70,069.58	46,001	35,515	34,555	17.00	2,033
1993	76,473.21	49,142	37,940	38,533	17.52	2,199
1994	102,807.08	64,594	49,869	52,938	18.04	2,934
1995	111,230.16	68,251	52,693	58,537	18.58	3,151
1996	206,710.67	123,716	95,514	111,196	19.12	5,816
1997	304,799.73	177,698	137,191	167,609	19.67	8,521
1998	541,757.58	307,231	237,196	304,561	20.23	15,055
1999	411,867.44	226,857	175,144	236,724	20.80	11,381
2000	393,232.16	210,025	162,149	231,083	21.37	10,813
2001	344,751.63	178,237	137,607	207,145	21.95	9,437
2002	453,491.35	226,519	174,883	278,608	22.55	12,355
2003	351,177.59	169,900	131,171	220,007	22.94	9,591
2004	244,795.45	113,928	87,958	156,838	23.55	6,660
2005	429,337.66	191,742	148,034	281,304	24.17	11,639
2006	299,300.78	128,460	99,177	200,124	24.60	8,135
2007	647,783.38	265,267	204,798	442,985	25.24	17,551
2008	814,605.24	317,207	244,898	569,707	25.87	22,022
2009	474,325.74	175,690	135,641	338,685	26.34	12,858
2010	330,126.13	115,346	89,052	241,074	27.00	8,929
2011	619,301.32	203,998	157,496	461,806	27.48	16,805
2012	572,709.73	176,853	136,539	436,171	27.98	15,589
2013	632,492.13	181,841	140,390	492,103	28.50	17,267
2014	755,842.89	200,752	154,990	600,853	29.03	20,698
2015	1,063,981.95	258,760	199,774	864,207	29.56	29,236
2016	2,028,590.94	448,319	346,123	1,682,468	29.96	56,157
2017	650,849.97	128,348	99,090	551,759	30.52	18,079
2018	757,648.03	131,528	101,546	656,102	30.95	21,199
2019	1,536,449.14	229,853	177,457	1,358,992	31.26	43,474
2020	243,174.59	30,300	23,393	219,782	31.60	6,955
2021	200.37	20	15	185	31.84	6
2022	1,153,934.02	84,237	65,035	1,088,899	31.75	34,296
2023	1,430,330.94	65,223	50,355	1,379,976	31.39	43,962
2024	803,250.51	13,334	10,294	792,956	29.62	26,771
	19,655,514.13	5,889,295	4,546,803	15,108,711		557,649
	115,766,073.55	38,192,504	40,576,466	75,189,607		2,776,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 2.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1944	77.95	77	21	57	0.79	57
1957	117.06	106	29	88	4.43	20
1962	2,151.47	1,869	508	1,644	5.90	279
1964	17,920.86	15,328	4,165	13,756	6.51	2,113
1965	20,920.63	17,750	4,823	16,097	6.82	2,360
1966	29,758.73	25,037	6,803	22,955	7.14	3,215
1967	33,875.31	28,252	7,677	26,198	7.47	3,507
1968	27,894.47	23,053	6,264	21,630	7.81	2,770
1969	29,312.36	24,004	6,523	22,790	8.15	2,796
1970	46,449.79	37,676	10,238	36,212	8.50	4,260
1971	42,432.58	34,069	9,258	33,175	8.87	3,740
1972	30,600.18	24,317	6,608	23,992	9.24	2,597
1973	21,528.93	16,922	4,598	16,931	9.63	1,758
1974	24,295.63	18,880	5,130	19,165	10.03	1,911
1975	33,447.98	25,688	6,980	26,468	10.44	2,535
1976	7,088.04	5,377	1,461	5,627	10.86	518
1977	17,783.83	13,318	3,619	14,165	11.30	1,254
1978	23,253.21	17,182	4,669	18,584	11.75	1,582
1979	85,124.85	62,028	16,855	68,270	12.21	5,591
1980	175,119.76	125,736	34,167	140,953	12.69	11,107
1981	85,224.43	60,263	16,375	68,849	13.18	5,224
1982	129,428.81	100,113	27,204	102,225	12.45	8,211
1983	63,138.87	48,213	13,101	50,038	12.85	3,894
1984	58,876.10	44,351	12,052	46,824	13.26	3,531
1985	123,384.92	91,626	24,898	98,487	13.69	7,194
1986	140,377.12	102,686	27,903	112,474	14.13	7,960
1987	136,832.49	98,519	26,771	110,062	14.58	7,549
1988	175,491.48	124,266	33,767	141,724	15.05	9,417
1989	213,503.89	148,556	40,368	173,136	15.52	11,156
1990	214,130.92	146,273	39,747	174,384	16.01	10,892
1991	78,271.51	52,442	14,250	64,021	16.50	3,880
1992	96,689.87	63,477	17,249	79,441	17.00	4,673
1993	33,962.96	21,825	5,931	28,032	17.52	1,600
1994	111,740.54	70,207	19,078	92,663	18.04	5,137
1995	158,945.89	97,529	26,502	132,444	18.58	7,128
1996	44,731.50	26,772	7,275	37,457	19.12	1,959
1997	90,392.75	52,699	14,320	76,073	19.67	3,867
1998	55,905.23	31,704	8,615	47,290	20.23	2,338
1999	104,475.10	57,545	15,637	88,838	20.80	4,271
2000	92,875.32	49,605	13,479	79,396	21.37	3,715
2001	170,338.61	88,065	23,930	146,408	21.95	6,670

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2002	54,814.24	27,380	7,440	47,374	22.55	2,101
2003	133,190.26	64,437	17,510	115,681	22.94	5,043
2004	229,781.29	106,940	29,059	200,722	23.55	8,523
2005	221,319.48	98,841	26,858	194,461	24.17	8,046
2006	179,516.35	77,048	20,937	158,580	24.60	6,446
2008	542,890.68	211,402	57,445	485,446	25.87	18,765
2009	435,453.99	161,292	43,828	391,626	26.34	14,868
2010	540,142.20	188,726	51,283	488,859	27.00	18,106
2012	185,684.69	57,339	15,581	170,104	27.98	6,079
2013	64,891.21	18,656	5,069	59,822	28.50	2,099
2020	80,753.41	10,062	2,734	78,019	31.60	2,469
2022	23,952.58	1,749	475	23,477	31.75	739
2023	58,165.17	2,652	721	57,445	31.39	1,830
2024	26,393.01	438	119	26,274	29.62	887
	5,824,820.49	3,120,367	847,909	4,976,912		270,237
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	211.54	200	212			
1952	22,872.17	21,358	22,872			
1953	3,324.65	3,083	3,325			
1954	3,638.77	3,351	3,639			
1956	2,288.98	2,078	2,289			
1957	4,312.96	3,888	4,313			
1958	523.27	468	523			
1959	5,076.98	4,512	5,077			
1960	13,576.34	11,977	13,576			
1961	9,266.15	8,113	9,266			
1962	28,692.16	24,930	28,692			
1963	14,471.10	12,477	14,471			
1964	37,803.93	32,335	37,804			
1965	38,378.73	32,562	38,379			
1966	31,246.60	26,289	31,247			
1967	24,202.13	20,185	24,202			
1968	19,889.94	16,438	19,890			
1969	19,954.10	16,340	19,954			
1970	22,762.73	18,463	22,763			
1971	20,289.92	16,291	20,290			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1972	17,294.88	13,744	17,295			
1973	11,492.55	9,033	11,493			
1974	24,418.58	18,976	24,419			
1975	16,319.18	12,533	16,319			
1976	25,023.29	18,984	25,023			
1977	43,118.59	32,291	43,119			
1978	25,979.99	19,196	25,825	155	11.75	13
1979	50,315.47	36,663	49,324	991	12.21	81
1980	157,640.32	113,186	152,274	5,366	12.69	423
1981	85,258.09	60,287	81,107	4,151	13.18	315
1984	251.00	189	251			
1985	76,948.28	57,142	76,876	72	13.69	5
1986	6,297.30	4,606	6,197	101	14.13	7
1987	4,517.67	3,253	4,376	141	14.58	10
1988	436.80	309	416	21	15.05	1
1989	61,414.76	42,732	57,489	3,925	15.52	253
1990	113,229.49	77,347	104,059	9,171	16.01	573
1991	3,009.98	2,017	2,714	296	16.50	18
1992	70,156.42	46,058	61,964	8,192	17.00	482
1993	67,108.70	43,124	58,017	9,092	17.52	519
1994	82,593.19	51,893	69,814	12,779	18.04	708
1995	26,780.69	16,433	22,108	4,673	18.58	252
1996	1,225.32	733	986	239	19.12	12
1997	216,693.86	126,333	169,962	46,732	19.67	2,376
1998	256,742.97	145,599	195,881	60,862	20.23	3,009
1999	8,429.94	4,643	6,246	2,183	20.80	105
2000	84,587.64	45,178	60,780	23,808	21.37	1,114
2001	118,361.21	61,193	82,326	36,035	21.95	1,642
2002	169,552.53	84,691	113,939	55,614	22.55	2,466
2003	148,288.73	71,742	96,518	51,771	22.94	2,257
2004	220,104.20	102,436	137,812	82,292	23.55	3,494
2007	122,142.22	50,017	67,290	54,852	25.24	2,173
2009	114,064.35	42,249	56,840	57,225	26.34	2,173
2010	62,519.49	21,844	29,388	33,132	27.00	1,227
2018	45.98	8	11	35	30.95	1
2022	6,986.91	510	686	6,301	31.75	198
2023	18,231.73	831	1,118	17,114	31.39	545
2024	7,816.80	130	175	7,642	29.62	258
	2,848,182.25	1,713,471	2,253,218	594,965		26,710

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1971	5,001.66	4,016	5,002			
1972	12,065.77	9,588	12,066			
1973	16,158.21	12,700	16,158			
1974	23,610.65	18,348	23,611			
1975	11,934.41	9,166	11,934			
1976	6,620.80	5,023	6,621			
1977	3,884.68	2,909	3,857	27	11.30	2
1978	5,230.27	3,865	5,125	105	11.75	9
1979	5,706.05	4,158	5,514	193	12.21	16
1980	25,223.43	18,110	24,014	1,210	12.69	95
1981	21,935.83	15,511	20,568	1,368	13.18	104
1982	13,794.39	10,670	13,794			
1983	18,523.58	14,145	18,524			
1984	29,007.23	21,851	28,994	13	13.26	1
1985	25,172.95	18,693	24,804	369	13.69	27
1986	27,049.72	19,787	26,256	794	14.13	56
1987	27,469.49	19,778	26,244	1,226	14.58	84
1988	27,188.25	19,252	25,546	1,643	15.05	109
1989	33,227.77	23,120	30,678	2,550	15.52	164
1990	49,270.86	33,657	44,660	4,611	16.01	288
1991	52,753.58	35,345	46,900	5,854	16.50	355
1992	51,222.02	33,627	44,620	6,602	17.00	388
1993	54,594.81	35,083	46,552	8,043	17.52	459
1994	58,410.15	36,699	48,696	9,714	18.04	538
1995	72,041.99	44,205	58,656	13,386	18.58	720
1996	66,567.19	39,840	52,864	13,703	19.12	717
1997	69,627.81	40,593	53,863	15,764	19.67	801
1998	43,091.97	24,437	32,426	10,666	20.23	527
1999	67,928.48	37,415	49,646	18,282	20.80	879
2000	15,193.15	8,115	10,768	4,425	21.37	207
2001	23,579.10	12,190	16,175	7,404	21.95	337
2002	27,373.31	13,673	18,143	9,230	22.55	409
2003	3,465.46	1,677	2,225	1,240	22.94	54
2004	30,509.32	14,199	18,841	11,668	23.55	495
2005	306.93	137	182	125	24.17	5
2006	27,857.50	11,956	15,865	11,993	24.60	488
2007	1,442.16	591	784	658	25.24	26
2008	23,307.67	9,076	12,043	11,265	25.87	435
2009	15,660.01	5,800	7,696	7,964	26.34	302
2010	25,708.61	8,983	11,920	13,789	27.00	511
2011	17,915.17	5,901	7,830	10,085	27.48	367

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2012	25,078.47	7,744	10,276	14,803	27.98	529
2013	43,118.70	12,397	16,450	26,669	28.50	936
2014	31,965.64	8,490	11,265	20,700	29.03	713
2015	28,084.77	6,830	9,063	19,022	29.56	644
2016	18,472.15	4,082	5,416	13,056	29.96	436
2017	39,903.87	7,869	10,441	29,462	30.52	965
2018	118,886.13	20,639	27,386	91,500	30.95	2,956
2019	2,515.90	376	499	2,017	31.26	65
2022	2,474.84	181	240	2,235	31.75	70
2023	5,538.94	253	336	5,203	31.39	166
2024	6,244.63	104	138	6,107	29.62	206
	1,458,916.43	772,854	1,022,174	436,742		17,661
	10,131,919.17	5,606,692	4,123,301	6,008,619		314,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.1	3.11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1970	24,709.76	20,042	22,276	2,434	8.50	286
1971	32,099.03	25,772	28,645	3,454	8.87	389
1972	38,136.64	30,306	33,684	4,452	9.24	482
1973	46,699.12	36,706	40,798	5,901	9.63	613
1974	41,287.45	32,085	35,662	5,626	10.03	561
1975	28,525.71	21,908	24,350	4,176	10.44	400
1976	20,710.12	15,712	17,463	3,247	10.86	299
1977	30,396.78	22,764	25,302	5,095	11.30	451
1978	40,769.14	30,124	33,482	7,287	11.75	620
1979	68,832.87	50,156	55,747	13,086	12.21	1,072
1980	131,408.86	94,352	104,869	26,539	12.69	2,091
1981	110,631.00	78,228	86,948	23,683	13.18	1,797
1982	190,335.00	147,224	163,635	26,700	12.45	2,145
1983	141,533.91	108,075	120,122	21,412	12.85	1,666
1984	96,589.58	72,761	80,872	15,718	13.26	1,185
1985	157,339.96	116,841	129,865	27,475	13.69	2,007
1986	142,951.52	104,569	116,225	26,726	14.13	1,891
1987	168,313.63	121,186	134,695	33,619	14.58	2,306
1988	176,855.08	125,231	139,191	37,665	15.05	2,503
1989	245,809.88	171,035	190,100	55,710	15.52	3,590
1990	200,239.89	136,784	152,031	48,209	16.01	3,011
1991	127,914.76	85,703	95,256	32,658	16.50	1,979
1992	194,224.55	127,508	141,721	52,503	17.00	3,088
1993	110,374.14	70,926	78,832	31,542	17.52	1,800
1994	159,243.25	100,053	111,206	48,037	18.04	2,663
1995	225,556.84	138,402	153,830	71,727	18.58	3,860
1996	146,163.86	87,479	97,230	48,934	19.12	2,559
1997	183,670.61	107,080	119,016	64,654	19.67	3,287
1998	242,997.43	137,804	153,165	89,832	20.23	4,441
1999	163,009.46	89,786	99,794	63,215	20.80	3,039
2000	129,708.02	69,277	76,999	52,709	21.37	2,466
2001	175,354.91	90,658	100,764	74,591	21.95	3,398
2002	178,137.48	88,980	98,899	79,239	22.55	3,514
2003	463,652.54	224,315	249,320	214,333	22.94	9,343
2004	582,927.65	271,295	301,536	281,391	23.55	11,949
2005	461,613.81	206,157	229,137	232,476	24.17	9,618
2006	271,218.43	116,407	129,383	141,835	24.60	5,766
2008	801,363.82	312,051	346,835	454,528	25.87	17,570
2009	189,343.07	70,133	77,951	111,392	26.34	4,229
2010	213,698.43	74,666	82,989	130,709	27.00	4,841
2011	310,820.65	102,384	113,797	197,024	27.48	7,170

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2012	514,236.52	158,796	176,497	337,739	27.98	12,071
2013	418,060.32	120,192	133,590	284,470	28.50	9,981
2014	466,917.86	124,013	137,837	329,081	29.03	11,336
2015	456,957.65	111,132	123,520	333,438	29.56	11,280
2016	686,364.70	151,687	168,596	517,769	29.96	17,282
2017	746,787.10	147,266	163,682	583,105	30.52	19,106
2018	883,633.27	153,399	170,498	713,135	30.95	23,042
2019	540,738.04	80,894	89,911	450,827	31.26	14,422
2020	181,428.19	22,606	25,126	156,302	31.60	4,946
2021	270,428.66	26,772	29,756	240,672	31.84	7,559
2022	38,388.69	2,802	3,114	35,274	31.75	1,111
2023	2,635.29	120	133	2,502	31.39	80
2024	3,310.00	55	61	3,249	29.62	110
	12,675,054.93	5,232,659	5,815,946	6,859,109		268,271
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	9,667.21	7,762	9,667			
1972	13,313.98	10,580	13,314			
1973	38,836.17	30,525	38,836			
1974	144,406.45	112,220	143,246	1,160	10.03	116
1975	99,258.76	76,231	97,307	1,952	10.44	187
1976	162,178.02	123,040	157,058	5,120	10.86	471
1977	227,638.93	170,477	217,610	10,029	11.30	888
1978	126,268.54	93,299	119,094	7,174	11.75	611
1979	78,656.93	57,315	73,161	5,496	12.21	450
1980	57,030.55	40,948	52,269	4,761	12.69	375
1981	109,907.92	77,717	99,204	10,704	13.18	812
1985	24,654.43	18,308	23,370	1,285	13.69	94
1986	27,447.15	20,078	25,629	1,818	14.13	129
1988	68,000.86	48,151	61,464	6,537	15.05	434
1989	58,448.77	40,669	51,913	6,536	15.52	421
1990	51,140.66	34,934	44,593	6,548	16.01	409
1991	39,011.61	26,138	33,365	5,647	16.50	342
1992	35,854.73	23,539	30,047	5,808	17.00	342
1993	51,676.44	33,207	42,388	9,288	17.52	530
1994	71,235.62	44,757	57,131	14,104	18.04	782
1995	49,500.84	30,374	38,772	10,729	18.58	577

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1996	45,909.70	27,477	35,074	10,836	19.12	567
1997	34,534.58	20,134	25,701	8,834	19.67	449
1998	49,970.37	28,338	36,173	13,798	20.23	682
1999	46,832.83	25,796	32,928	13,905	20.80	669
2000	39,699.21	21,203	27,065	12,634	21.37	591
2001	45,124.99	23,330	29,780	15,345	21.95	699
2002	66,517.98	33,226	42,412	24,106	22.55	1,069
2003	78,667.19	38,059	48,582	30,086	22.94	1,312
2004	165,793.01	77,160	98,493	67,300	23.55	2,858
2005	119,365.27	53,309	68,048	51,317	24.17	2,123
2006	70,424.87	30,226	38,583	31,842	24.60	1,294
2007	93,502.87	38,289	48,875	44,628	25.24	1,768
2008	109,845.80	42,774	54,600	55,246	25.87	2,136
2009	119,208.92	44,155	56,363	62,846	26.34	2,386
2010	90,572.74	31,646	40,395	50,177	27.00	1,858
2011	78,430.71	25,835	32,978	45,453	27.48	1,654
2012	113,394.32	35,016	44,697	68,697	27.98	2,455
2013	103,879.46	29,865	38,122	65,757	28.50	2,307
2014	114,396.21	30,384	38,785	75,612	29.03	2,605
2015	113,875.06	27,694	35,351	78,524	29.56	2,656
2016	95,701.05	21,150	26,998	68,704	29.96	2,293
2017	26,020.32	5,131	6,550	19,471	30.52	638
2018	56,220.18	9,760	12,458	43,762	30.95	1,414
2019	45,274.31	6,773	8,646	36,629	31.26	1,172
2024	14,048.80	233	297	13,751	29.62	464
	3,481,345.32	1,847,232	2,357,392	1,123,953		46,089
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	4,822.66	3,872	4,469	354	8.87	40
1972	5,439.90	4,323	4,990	450	9.24	49
1973	14,933.80	11,738	13,548	1,386	9.63	144
1974	7,861.73	6,109	7,051	811	10.03	81
1975	9,613.04	7,383	8,521	1,092	10.44	105
1976	4,932.44	3,742	4,319	613	10.86	56
1977	4,347.30	3,256	3,758	589	11.30	52
1978	3,525.43	2,605	3,007	519	11.75	44
1979	2,829.16	2,062	2,380	449	12.21	37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1980	3,571.30	2,564	2,959	612	12.69	48
1981	10,155.76	7,181	8,288	1,868	13.18	142
1982	8,768.97	6,783	7,829	940	12.45	76
1983	7,863.13	6,004	6,930	933	12.85	73
1984	27,433.37	20,666	23,852	3,581	13.26	270
1985	14,612.72	10,851	12,524	2,089	13.69	153
1986	17,814.51	13,031	15,040	2,774	14.13	196
1987	8,715.77	6,275	7,243	1,473	14.58	101
1988	6,897.76	4,884	5,637	1,261	15.05	84
1989	18,499.00	12,872	14,857	3,642	15.52	235
1990	17,820.76	12,173	14,050	3,771	16.01	236
1991	13,760.77	9,220	10,642	3,119	16.50	189
1992	16,073.60	10,552	12,179	3,895	17.00	229
1993	6,559.93	4,215	4,865	1,695	17.52	97
1994	29,217.11	18,357	21,187	8,030	18.04	445
1995	25,165.33	15,441	17,822	7,344	18.58	395
1996	58,774.81	35,177	40,601	18,174	19.12	951
1997	115,510.48	67,343	77,726	37,784	19.67	1,921
1998	69,851.40	39,613	45,721	24,131	20.23	1,193
1999	54,506.47	30,022	34,651	19,856	20.80	955
2000	47,330.67	25,279	29,177	18,154	21.37	850
2001	65,564.04	33,897	39,123	26,441	21.95	1,205
2002	94,751.21	47,328	54,625	40,126	22.55	1,779
2003	27,748.85	13,425	15,495	12,254	22.94	534
2004	181,730.07	84,577	97,617	84,113	23.55	3,572
2005	3,879.80	1,733	2,000	1,880	24.17	78
2006	111,923.85	48,038	55,445	56,479	24.60	2,296
2007	9,306.75	3,811	4,399	4,908	25.24	194
2008	78,534.49	30,581	35,296	43,238	25.87	1,671
2009	77,935.00	28,867	33,318	44,617	26.34	1,694
2010	77,881.91	27,212	31,408	46,474	27.00	1,721
2011	36,000.84	11,859	13,687	22,313	27.48	812
2012	9,612.23	2,968	3,426	6,187	27.98	221
2013	1,472.30	423	488	984	28.50	35
2014	2,742.40	728	840	1,902	29.03	66
2015	4,238.77	1,031	1,190	3,049	29.56	103
2016	13,257.55	2,930	3,382	9,876	29.96	330
2017	6,407.77	1,264	1,459	4,949	30.52	162
2018	19,731.53	3,425	3,953	15,778	30.95	510

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2019	1,802.35	270	312	1,491	31.26	48
2020	514.35	64	74	440	31.60	14
2024	25,549.95	424	489	25,061	29.62	846
	1,487,795.09	748,448	863,846	623,949		27,338
	17,644,195.34	7,828,339	9,037,184	8,607,011		341,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.2	1.94

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	641	692			
1956	2,239.85	2,034	2,240			
1957	4,785.87	4,315	4,786			
1960	16,750.58	14,778	16,751			
1961	12,800.59	11,208	12,801			
1962	22,033.72	19,145	22,025	8	5.90	1
1963	24,186.10	20,854	23,991	195	6.20	31
1964	21,937.83	18,764	21,587	351	6.51	54
1965	14,345.92	12,172	14,003	343	6.82	50
1966	22,819.15	19,198	22,086	733	7.14	103
1967	33,625.63	28,044	32,263	1,362	7.47	182
1968	78,227.64	64,650	74,377	3,851	7.81	493
1969	79,698.42	65,264	75,083	4,615	8.15	566
1970	56,628.40	45,932	52,842	3,786	8.50	445
1971	50,484.00	40,533	46,631	3,853	8.87	434
1972	74,487.40	59,193	68,099	6,389	9.24	691
1973	5,856.45	4,603	5,296	561	9.63	58
1974	2,435.60	1,893	2,178	258	10.03	26
1975	3,447.78	2,648	3,046	401	10.44	38
1976	1,925.80	1,461	1,681	245	10.86	23
1979	129,595.68	94,432	108,639	20,956	12.21	1,716
1980	273,942.52	196,691	226,283	47,659	12.69	3,756
1981	280,781.60	198,543	228,414	52,368	13.18	3,973
1982	232,089.47	179,521	206,530	25,560	12.45	2,053
1983	89,210.82	68,121	78,370	10,841	12.85	844
1984	47,248.78	35,593	40,948	6,301	13.26	475
1985	101,055.89	75,044	86,334	14,722	13.69	1,075
1986	78,585.49	57,485	66,134	12,452	14.13	881
1987	157,570.97	113,451	130,520	27,051	14.58	1,855
1988	283,620.35	200,832	231,047	52,573	15.05	3,493
1989	183,420.00	127,624	146,825	36,595	15.52	2,358
1990	203,975.86	139,336	160,299	43,677	16.01	2,728
1991	221,578.38	148,458	170,793	50,785	16.50	3,078
1992	121,714.83	79,906	91,928	29,787	17.00	1,752
1993	67,829.07	43,587	50,145	17,684	17.52	1,009
1994	215,739.93	135,549	155,942	59,798	18.04	3,315
1995	283,678.95	174,065	200,253	83,426	18.58	4,490
1996	638,322.65	382,036	439,513	198,810	19.12	10,398
1997	114,991.22	67,040	77,126	37,865	19.67	1,925
1998	89,135.98	50,549	58,154	30,982	20.23	1,531
1999	211,901.85	116,716	134,276	77,626	20.80	3,732

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2000	61,111.51	32,640	37,551	23,561	21.37	1,103
2001	5,688.76	2,941	3,383	2,305	21.95	105
2002	124,248.21	62,062	71,399	52,849	22.55	2,344
2005	16,976.59	7,582	8,723	8,254	24.17	341
2007	36,240.36	14,840	17,073	19,168	25.24	759
2008	123,273.33	48,003	55,225	68,048	25.87	2,630
2012	13,100.09	4,045	4,654	8,447	27.98	302
2014	217,660.91	57,811	66,509	151,152	29.03	5,207
2015	137,276.88	33,386	38,409	98,868	29.56	3,345
2016	122,361.10	27,042	31,110	91,251	29.96	3,046
2017	542,789.02	107,038	123,142	419,647	30.52	13,750
2018	224,701.21	39,008	44,877	179,824	30.95	5,810
2019	775,138.30	115,961	133,407	641,731	31.26	20,529
2020	2,454,963.69	305,888	351,909	2,103,055	31.60	66,552
2021	1,045,927.05	103,547	119,126	926,801	31.84	29,108
2024	120,972.88	2,008	2,310	118,663	29.62	4,006
	10,577,828.44	4,085,711	4,699,735	5,878,093		218,569
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	860.15	792	860			
1956	7,054.30	6,405	7,054			
1957	11,192.51	10,091	11,193			
1958	5,050.93	4,521	5,051			
1959	689.61	613	690			
1960	32,725.24	28,871	32,725			
1961	10,605.59	9,286	10,606			
1962	22,867.17	19,869	22,867			
1963	60,787.04	52,412	60,787			
1964	79,108.77	67,664	79,109			
1965	131,939.84	111,943	131,940			
1966	124,040.09	104,359	124,040			
1967	208,085.37	173,543	208,085			
1968	233,579.88	193,040	232,268	1,312	7.81	168
1969	194,219.76	159,045	191,365	2,855	8.15	350
1970	271,294.84	220,050	264,766	6,528	8.50	768
1971	229,764.59	184,476	221,963	7,801	8.87	879
1972	257,964.38	204,997	246,655	11,310	9.24	1,224

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1973	109,357.30	85,955	103,422	5,935	9.63	616
1974	90,753.81	70,526	84,858	5,896	10.03	588
1975	52,979.89	40,689	48,957	4,022	10.44	385
1976	53,093.99	40,281	48,467	4,627	10.86	426
1977	29,803.40	22,319	26,854	2,949	11.30	261
1978	50,738.04	37,490	45,108	5,630	11.75	479
1979	92,133.69	67,135	80,778	11,356	12.21	930
1980	491,009.86	352,545	424,186	66,824	12.69	5,266
1981	230,826.16	163,219	196,387	34,439	13.18	2,613
1982	80,975.76	62,635	75,363	5,613	12.45	451
1983	42,059.45	32,117	38,644	3,416	12.85	266
1984	46,511.61	35,037	42,157	4,355	13.26	328
1985	72,222.02	53,632	64,531	7,691	13.69	562
1986	43,855.97	32,081	38,600	5,256	14.13	372
1987	107,897.65	77,686	93,473	14,425	14.58	989
1988	160,625.82	113,739	136,852	23,774	15.05	1,580
1989	30,425.01	21,170	25,472	4,953	15.52	319
1990	108,749.56	74,287	89,383	19,367	16.01	1,210
1991	127,229.75	85,244	102,566	24,663	16.50	1,495
1992	44,347.42	29,114	35,030	9,317	17.00	548
1993	29,918.28	19,225	23,132	6,787	17.52	387
1994	29,674.28	18,644	22,433	7,242	18.04	401
1995	34,913.41	21,423	25,776	9,137	18.58	492
1996	42,589.04	25,490	30,670	11,919	19.12	623
1997	147,679.42	86,097	103,593	44,087	19.67	2,241
1998	59,434.64	33,705	40,554	18,880	20.23	933
1999	107,844.18	59,401	71,472	36,372	20.80	1,749
2000	88,357.27	47,192	56,782	31,575	21.37	1,478
2001	82,991.73	42,907	51,626	31,366	21.95	1,429
2002	24,753.36	12,364	14,876	9,877	22.55	438
2003	6,572.47	3,180	3,826	2,746	22.94	120
2004	11,171.29	5,199	6,255	4,916	23.55	209
2005	8,155.02	3,642	4,382	3,773	24.17	156
2006	8,567.60	3,677	4,424	4,143	24.60	168
2007	26,075.02	10,678	12,848	13,227	25.24	524
2008	31,803.84	12,384	14,901	16,903	25.87	653
2009	68,220.04	25,269	30,404	37,816	26.34	1,436
2010	60,218.85	21,040	25,316	34,903	27.00	1,293
2011	489,447.99	161,224	193,986	295,462	27.48	10,752
2012	154,849.37	47,817	57,534	97,315	27.98	3,478
2013	5,908.18	1,699	2,044	3,864	28.50	136

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2014	69,835.34	18,548	22,317	47,518	29.03	1,637
2015	3,012,389.09	732,613	881,488	2,130,901	29.56	72,087
2016	2,481,717.48	548,460	659,913	1,821,805	29.96	60,808
2017	56,121.74	11,067	13,316	42,806	30.52	1,403
2019	397,651.78	59,489	71,578	326,074	31.26	10,431
2024	35,158.83	584	703	34,456	29.62	1,163
	11,519,445.76	5,081,896	6,099,259	5,420,187		199,698
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1940	90.00	90	90			
1942	90.00	89	90			
1943	132.66	131	133			
1944	519.95	511	520			
1945	66.33	65	66			
1946	197.92	192	198			
1947	210.99	204	211			
1948	189.93	182	190			
1949	87.26	83	87			
1950	87.44	83	87			
1951	87.28	82	87			
1953	1,265.02	1,173	1,265			
1955	1,296.62	1,186	1,297			
1956	1,460.37	1,326	1,452	8	4.14	2
1957	7,995.25	7,208	7,892	103	4.43	23
1958	2,885.06	2,582	2,827	58	4.72	12
1959	2,623.82	2,332	2,553	70	5.01	14
1960	13,164.96	11,614	12,717	448	5.30	85
1961	21,807.35	19,094	20,907	901	5.60	161
1962	5,144.51	4,470	4,894	250	5.90	42
1963	11,141.18	9,606	10,518	623	6.20	100
1964	27,223.97	23,285	25,495	1,728	6.51	265
1965	25,450.83	21,594	23,644	1,807	6.82	265
1966	44,735.37	37,637	41,210	3,525	7.14	494
1967	40,165.22	33,498	36,678	3,487	7.47	467
1968	46,527.03	38,452	42,102	4,425	7.81	567
1969	40,719.90	33,345	36,510	4,209	8.15	516
1970	46,369.74	37,611	41,181	5,188	8.50	610

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1971	37,753.88	30,312	33,190	4,564	8.87	515
1972	16,346.27	12,990	14,223	2,123	9.24	230
1973	17,281.90	13,584	14,874	2,408	9.63	250
1974	15,500.00	12,045	13,188	2,312	10.03	231
1975	23,356.27	17,938	19,641	3,715	10.44	356
1976	7,679.24	5,826	6,379	1,300	10.86	120
1977	8,292.18	6,210	6,800	1,493	11.30	132
1978	4,682.18	3,460	3,788	894	11.75	76
1979	8,792.04	6,406	7,014	1,778	12.21	146
1980	17,159.04	12,320	13,490	3,669	12.69	289
1981	98,862.58	69,907	76,543	22,319	13.18	1,693
1982	107,317.69	83,010	90,890	16,427	12.45	1,319
1983	82,054.88	62,657	68,605	13,450	12.85	1,047
1984	56,055.83	42,227	46,236	9,820	13.26	741
1985	108,966.47	80,919	88,601	20,366	13.69	1,488
1986	78,897.92	57,714	63,193	15,705	14.13	1,111
1987	101,101.12	72,793	79,703	21,398	14.58	1,468
1988	89,032.58	63,044	69,029	20,004	15.05	1,329
1989	201,578.11	140,258	153,573	48,005	15.52	3,093
1990	181,749.75	124,153	135,939	45,811	16.01	2,861
1991	168,687.80	113,021	123,750	44,938	16.50	2,724
1992	259,022.46	170,048	186,191	72,832	17.00	4,284
1993	307,081.30	197,330	216,063	91,018	17.52	5,195
1994	257,960.73	162,077	177,463	80,498	18.04	4,462
1995	299,469.26	183,754	201,198	98,271	18.58	5,289
1996	383,632.67	229,604	251,401	132,232	19.12	6,916
1997	265,781.91	154,951	169,661	96,121	19.67	4,887
1998	699,360.80	396,608	434,259	265,102	20.23	13,104
1999	743,037.99	409,265	448,117	294,921	20.80	14,179
2000	582,884.63	311,319	340,873	242,012	21.37	11,325
2001	498,094.90	257,515	281,961	216,134	21.95	9,847
2002	223,078.26	111,428	122,006	101,072	22.55	4,482
2003	700,236.52	338,774	370,934	329,302	22.94	14,355
2004	1,411,277.60	656,809	719,161	692,117	23.55	29,389
2005	492,523.31	219,961	240,842	251,681	24.17	10,413
2006	776,322.51	333,198	364,829	411,494	24.60	16,727
2007	643,709.12	263,599	288,623	355,086	25.24	14,068
2008	820,138.66	319,362	349,679	470,459	25.87	18,186
2009	486,920.76	180,355	197,476	289,444	26.34	10,989
2010	543,937.56	190,052	208,094	335,844	27.00	12,439
2011	987,719.26	325,355	356,241	631,478	27.48	22,980

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2012	353,222.86	109,075	119,430	233,793	27.98	8,356
2013	398,558.63	114,586	125,464	273,095	28.50	9,582
2014	361,466.55	96,006	105,120	256,347	29.03	8,830
2015	393,127.17	95,609	104,685	288,442	29.56	9,758
2016	446,979.04	98,782	108,160	338,820	29.96	11,309
2017	844,671.07	166,569	182,382	662,289	30.52	21,700
2018	1,108,263.63	192,395	210,659	897,604	30.95	29,002
2019	573,592.63	85,809	93,955	479,638	31.26	15,344
2020	67,654.38	8,430	9,230	58,424	31.60	1,849
2021	1,283.34	127	139	1,144	31.84	36
2024	15,258.51	253	277	14,981	29.62	506
	17,719,151.71	7,697,524	8,428,125	9,291,027		374,630
	39,816,425.91	16,865,131	19,227,120	20,589,307		792,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.0	1.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1966	1,968.69	1,656	3,279-	5,248	7.14	735
1967	207.34	173	343-	550	7.47	74
1968	820.82	678	1,342-	2,163	7.81	277
1969	4,348.68	3,561	7,051-	11,400	8.15	1,399
1970	585.40	475	941-	1,526	8.50	180
1971	1,925.29	1,546	3,061-	4,986	8.87	562
1972	16,780.77	13,335	26,404-	43,184	9.24	4,674
2004	19,260.94	8,964	17,749-	37,010	23.55	1,572
2005	22,925.98	10,239	20,273-	43,199	24.17	1,787
	68,823.91	40,627	80,442-	149,266		11,260

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 16.36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	1,981	2,275			
1956	989.22	855	989			
1957	545.83	468	546			
1958	236.59	202	237			
1959	739.15	625	739	1	6.96	
1960	6,231.82	5,228	6,178	54	7.25	7
1961	5,465.73	4,549	5,375	90	7.55	12
1962	1,776.66	1,467	1,734	43	7.85	5
1963	1,519.13	1,244	1,470	49	8.16	6
1964	1,895.48	1,538	1,817	78	8.48	9
1965	611.14	492	581	30	8.80	3
1966	1,500.19	1,196	1,413	87	9.12	10
1967	7,810.50	6,169	7,290	521	9.46	55
1968	5,156.86	4,034	4,767	390	9.80	40
1969	2,743.23	2,124	2,510	233	10.15	23
1970	1,104.82	847	1,001	104	10.52	10
1971	31,924.90	24,199	28,595	3,330	10.89	306
1972	2,029.09	1,521	1,797	232	11.27	21
1973	5,741.28	4,254	5,027	714	11.66	61
1974	677.56	496	586	91	12.06	8
1975	501.75	363	429	73	12.47	6
1976	3,733.18	2,664	3,148	585	12.89	45
1977	1,421.54	1,000	1,182	240	13.33	18
1978	182.88	127	150	33	13.77	2
1979	5,235.99	3,580	4,230	1,006	14.23	71
1980	17,091.10	11,508	13,599	3,492	14.70	238
1981	121,509.06	80,520	95,148	26,361	15.18	1,737
1982	95,200.74	71,610	84,619	10,581	14.00	756
1983	6,768.10	5,027	5,940	828	14.37	58
1984	6,649.28	4,874	5,759	890	14.75	60
1985	25,257.56	18,256	21,573	3,685	15.15	243
1986	23,743.92	16,910	19,982	3,762	15.56	242
1987	25,830.88	18,113	21,404	4,427	15.98	277
1988	26,270.40	18,121	21,413	4,857	16.41	296
1989	52,802.47	35,615	42,085	10,717	17.13	626
1990	55,497.04	36,761	43,439	12,058	17.58	686
1991	30,826.21	20,034	23,674	7,153	18.05	396
1992	56,752.96	36,333	42,934	13,819	18.26	757
1993	45,455.69	28,492	33,668	11,788	18.75	629
1994	30,338.27	18,597	21,976	8,363	19.25	434

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	13,580	16,047	6,632	19.76	336
1996	22,335.06	13,048	15,418	6,917	20.28	341
1997	8,544.26	4,863	5,746	2,798	20.81	134
1998	8,784.27	4,865	5,749	3,035	21.35	142
1999	13,041.26	7,050	8,331	4,710	21.67	217
2000	2,551.99	1,338	1,581	971	22.23	44
2004	347.18	159	188	159	24.14	7
2005	3,317.00	1,462	1,728	1,589	24.75	64
2006	3,670.43	1,555	1,837	1,833	25.17	73
2010	54.74	19	22	32	27.00	1
2012	115,202.00	35,713	42,201	73,001	27.82	2,624
2013	22,348.33	6,477	7,654	14,695	28.18	521
2014	10,178.04	2,746	3,245	6,933	28.41	244
2015	499.19	124	147	353	28.81	12
2017	320.08	65	77	243	29.26	8
2018	5,899.53	1,066	1,260	4,640	29.47	157
2019	1,261.22	198	234	1,027	29.59	35
2024	21,179.40	415	490	20,689	25.07	825
	974,397.26	586,878	693,374	281,023		13,938

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2 1.43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	279	291			
1990	10,556.06	10,016	10,556			
1991	4,510.10	4,246	4,510			
1992	3,050.56	2,846	3,051			
1993	5,858.48	5,426	5,858			
1994	335.37	307	335			
1997	104.02	92	119		15-	
	24,705.16	23,212	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 AS OF SEPTEMBER 30, 2024

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 40-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	1,362	1,369			
1952	1,125.65	1,113	1,126			
1953	30,125.92	29,584	30,126			
1954	5,517.65	5,382	5,518			
1955	601.79	583	602			
1956	8,337.58	8,023	8,338			
1957	1,905.18	1,820	1,905			
1958	651.12	618	651			
1959	15,785.61	14,866	15,786			
1960	2,005.39	1,876	2,005			
1961	1,960.14	1,822	1,960			
1962	288.11	266	288			
1963	1,039.65	955	1,040			
1964	5,769.25	5,267	5,769			
1965	1,751.72	1,590	1,752			
1966	3,912.12	3,530	3,912			
1967	4,863.78	4,360	4,864			
1968	8,062.42	7,182	8,062			
1969	1,581.42	1,400	1,581			
1970	2,285.43	2,009	2,285			
1971	10,974.98	9,581	10,975			
1972	4,046.99	3,509	4,047			
1974	1,652.12	1,411	1,652			
1975	8,480.27	7,183	8,480			
1976	7,949.17	6,677	7,949			
1977	2,458.86	2,046	2,459			
1978	1,265.56	1,043	1,266			
1979	752.79	614	753			
1980	1,718.37	1,387	1,718			
1981	10,162.67	8,110	10,163			
1982	12,027.61	10,173	12,028			
1983	1,755.64	1,465	1,756			
1984	30,831.09	25,473	30,831			
1985	13,068.42	10,634	13,068			
1986	19,569.87	15,746	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	18,662	23,587			
1988	13,276.05	10,370	13,276			
1989	15,968.66	12,245	15,757	212	10.80	20
1990	33,323.13	25,179	32,400	923	11.16	83
1991	26,014.16	19,261	24,785	1,229	11.75	105
1992	15,045.39	10,953	14,094	951	12.14	78
1993	23,968.53	17,063	21,957	2,012	12.75	158
1994	51,100.60	35,535	45,726	5,374	13.36	402
1995	69,990.02	47,691	61,369	8,621	13.79	625
1996	45,414.72	30,155	38,803	6,611	14.42	458
1997	84,495.34	54,837	70,564	13,931	14.87	937
1998	75,399.07	47,554	61,192	14,207	15.52	915
1999	119,656.29	73,230	94,232	25,424	16.17	1,572
2000	199,968.82	119,061	153,207	46,762	16.65	2,809
2001	116,038.59	66,815	85,977	30,061	17.31	1,737
2002	42,457.03	23,598	30,366	12,091	17.98	672
2003	222,013.40	119,332	153,556	68,457	18.50	3,700
2004	109,705.10	56,674	72,928	36,777	19.18	1,917
2005	70,405.76	34,872	44,873	25,533	19.87	1,285
2006	85,043.37	40,430	52,025	33,018	20.41	1,618
2007	37,304.93	16,907	21,756	15,549	21.11	737
2008	97,908.80	42,160	54,251	43,657	21.82	2,001
2009	42,499.78	17,391	22,379	20,121	22.38	899
2011	14,980.73	5,441	7,001	7,979	23.67	337
2013	30,446.98	9,594	12,346	18,101	25.00	724
2018	12,429.20	2,327	2,994	9,435	28.22	334
2019	31,358.25	5,017	6,456	24,902	28.87	863
2020	191,812.76	25,473	32,779	159,034	29.40	5,409
2022	92,398.23	7,041	9,060	83,338	30.29	2,751
2023	200,050.99	9,422	12,124	187,927	30.35	6,192
2024	66,591.46	1,105	1,422	65,170	29.53	2,207
	2,526,568.27	1,244,317	1,559,158	967,410		41,545
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1962	460.81	426	461			
1976	21,500.00	18,060	21,500			
1984	1,544.96	1,276	1,545			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	5,496.89	4,349	5,497			
1988	2,425.60	1,895	2,426			
1997	821.60	533	799	22	14.87	1
2008	85,066.24	36,630	54,923	30,144	21.82	1,381
	117,316.10	63,169	87,150	30,166		1,382
CPG						
SURVIVOR CURVE.. IOWA 40-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	115	116			
1952	399.62	395	400			
1954	526.32	513	526			
1955	866.71	840	867			
1956	3,485.13	3,354	3,485			
1957	166.98	160	167			
1958	807.41	766	807			
1959	3,980.48	3,749	3,980			
1960	3,557.12	3,328	3,557			
1961	940.90	875	941			
1962	2,160.12	1,996	2,160			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1963	2,440.64	2,242	2,441			
1964	1,463.53	1,336	1,464			
1965	852.14	774	852			
1966	4,391.44	3,962	4,391			
1967	7,725.03	6,925	7,725			
1968	9,375.01	8,351	9,375			
1969	1,802.13	1,595	1,802			
1970	4,312.49	3,792	4,312			
1971	727.19	635	727			
1972	12,970.95	11,246	12,971			
1973	4,161.73	3,581	4,162			
1974	5,521.13	4,715	5,521			
1975	4,072.92	3,450	4,073			
1976	1,691.94	1,421	1,692			
1977	2,859.26	2,380	2,853	6	6.71	1
1978	9,079.27	7,486	8,975	104	7.02	15
1979	8,076.46	6,590	7,901	176	7.36	24
1980	16,025.59	12,937	15,510	515	7.71	67
1981	16,463.34	13,138	15,751	712	8.08	88
1982	18,913.59	15,997	18,914			
1983	17,303.36	14,434	17,303			
1984	24,489.09	20,233	24,263	226	8.52	27
1985	30,607.35	24,905	29,865	742	9.04	82
1986	47,810.95	38,469	46,131	1,680	9.35	180
1987	41,095.26	32,515	38,991	2,104	9.90	213
1988	31,108.85	24,299	29,138	1,970	10.23	193
1989	67,276.33	51,587	61,861	5,415	10.80	501
1990	73,855.80	55,805	66,919	6,936	11.16	622
1991	72,040.64	53,339	63,962	8,078	11.75	687
1992	46,648.02	33,960	40,724	5,924	12.14	488
1993	72,629.85	51,705	62,003	10,627	12.75	833
1994	50,628.58	35,207	42,219	8,410	13.36	629
1995	79,302.27	54,037	64,799	14,503	13.79	1,052
1996	207,257.72	137,619	165,028	42,230	14.42	2,929
1997	83,557.81	54,229	65,029	18,528	14.87	1,246
1998	20,844.66	13,147	15,765	5,079	15.52	327
1999	283,838.00	173,709	208,306	75,532	16.17	4,671
2000	62,321.83	37,106	44,496	17,826	16.65	1,071
2001	24,248.93	13,963	16,744	7,505	17.31	434
2007	20,518.49	9,299	11,151	9,367	21.11	444
2011	4,783.98	1,738	2,084	2,700	23.67	114

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2014	897.06	260	312	585	25.73	23
2016	7,240.43	1,736	2,082	5,159	26.96	191
2017	323,394.81	69,142	82,913	240,482	27.59	8,716
2018	165,355.70	30,955	37,120	128,236	28.22	4,544
2019	186,196.01	29,791	35,724	150,472	28.87	5,212
2020	386,652.62	51,347	61,573	325,079	29.40	11,057
2022	1,515.12	115	138	1,377	30.29	45
	2,587,913.66	1,247,856	1,489,626	1,098,288		46,726
	5,231,798.03	2,555,342	3,135,934	2,095,864		89,653

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 1.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	10,727	10,727			
2001	13,978.74	13,140	13,347	632	1.50	421
2002	7,564.41	6,808	6,915	649	2.50	260
2003	93,599.07	80,495	81,761	11,838	3.50	3,382
	1,490,664.11	1,475,965	1,477,544	13,120		4,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 0.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1876	10,334.49	9,305	8,695	1,640	8.96	183
1905	1,382.43	1,169	1,092	290	13.78	21
1906	292.55	247	231	62	13.92	4
1907	1,480.00	1,246	1,164	316	14.05	22
1909	419.56	352	329	91	14.31	6
1910	231.57	194	181	50	14.44	3
1911	21.85	18	17	5	14.56	
1912	1,782.05	1,486	1,389	394	14.69	27
1914	166.16	138	129	37	14.93	2
1915	20.13	17	16	4	15.06	
1918	7,489.42	6,171	5,766	1,723	15.42	112
1920	2,849.28	2,338	2,185	665	15.65	42
1921	435.07	356	333	102	15.77	6
1922	6,291.36	5,141	4,804	1,488	15.89	94
1923	1,971.44	1,608	1,503	469	16.00	29
1924	4,604.09	3,746	3,500	1,104	16.12	68
1926	3,813.02	3,089	2,886	927	16.34	57
1931	32,017.60	25,643	23,961	8,056	16.88	477
1938	400.93	316	295	106	17.58	6
1943	284.29	221	207	78	18.04	4
1944	230.75	179	167	63	18.13	3
1945	237.24	183	171	66	18.22	4
1949	486.95	371	347	140	18.54	8
1950	50,769.67	38,600	36,068	14,701	18.62	790
1951	16,250.78	12,314	11,506	4,744	18.70	254
1952	20,545.14	15,519	14,501	6,044	18.77	322
1953	22,260.06	16,758	15,659	6,601	18.84	350
1954	302,640.23	227,010	212,121	90,519	18.92	4,784
1955	1,162.29	869	812	350	18.99	18
1956	1,010.54	753	704	307	19.05	16
1957	3,926.06	2,913	2,722	1,204	19.12	63
1958	1,997.30	1,476	1,379	618	19.19	32
1959	2,678.45	1,972	1,843	836	19.25	43
1960	5,791.48	4,248	3,969	1,822	19.31	94
1961	18,138.80	13,251	12,382	5,757	19.37	297
1962	12,971.47	9,437	8,818	4,153	19.43	214
1963	9,060.40	6,563	6,133	2,928	19.49	150
1964	11,494.93	8,289	7,745	3,750	19.55	192
1965	5,910.61	4,244	3,966	1,945	19.60	99
1966	358.24	256	239	119	19.66	6

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1967	496.96	353	330	167	19.71	8
1968	1,817.74	1,286	1,202	616	19.76	31
1969	7,616.15	5,363	5,011	2,605	19.81	131
1970	3,024.29	2,118	1,979	1,045	19.86	53
1971	1,477.38	1,029	962	516	19.90	26
1972	596.71	413	386	211	19.95	11
1973	3,204.98	2,208	2,063	1,142	20.00	57
1978	1,708.01	1,140	1,065	643	20.20	32
1980	6,221.53	4,094	3,825	2,396	20.28	118
1983	15,322.42	10,364	9,684	5,638	19.85	284
1985	12,630.08	8,381	7,831	4,799	20.02	240
1988	52,754.56	33,890	31,667	21,087	20.32	1,038
1989	8,424.15	5,383	5,030	3,394	20.06	169
1990	123,521.99	77,992	72,877	50,645	20.14	2,515
1992	47,851.27	29,390	27,462	20,389	20.41	999
1994	1,725,445.56	1,036,648	968,659	756,787	20.26	37,354
1995	22,173.60	13,149	12,287	9,887	20.25	488
1996	2,259.68	1,320	1,233	1,026	20.28	51
1998	25,800.00	14,562	13,607	12,193	20.45	596
2000	8,328.00	4,550	4,252	4,076	20.34	200
2001	24,091.65	12,908	12,061	12,030	20.36	591
2002	46,954.16	24,613	22,999	23,955	20.42	1,173
2003	136,654.40	69,926	65,340	71,315	20.52	3,475
2004	72,983.68	36,506	34,112	38,872	20.48	1,898
2005	59,996.43	29,248	27,330	32,667	20.50	1,594
2012	74,314.34	28,150	26,304	48,011	20.50	2,342
2014	123,382.06	41,851	39,106	84,276	20.46	4,119
2015	9,379.40	2,968	2,773	6,606	20.53	322
2016	80,514.53	23,607	22,059	58,456	20.49	2,853
2018	20,625.68	4,987	4,660	15,966	20.38	783
2020	28,973.94	5,267	4,922	24,052	20.25	1,188
2022	111,814.87	12,411	11,597	100,218	20.02	5,006
2023	1,259,400.03	88,914	83,083	1,176,318	19.73	59,621
2024	344,129.64	8,844	8,264	335,866	18.96	17,714
	5,028,098.55	2,071,839	1,935,956	3,092,143		155,982

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1849	1,363.43	1,337	1,249	114	1.76	65
1950	670.03	631	590	80	3.90	21
1951	822.27	774	723	99	3.90	25
1955	801,398.39	752,786	703,414	97,984	3.91	25,060
1956	1,047.45	983	919	129	3.92	33
1957	10,249.83	9,613	8,983	1,267	3.92	323
1958	2,482.66	2,327	2,174	308	3.92	79
1959	5,183.81	4,854	4,536	648	3.92	165
1960	4,948.06	4,629	4,325	623	3.93	159
1961	539,405.64	504,209	471,140	68,265	3.93	17,370
1962	339.03	317	296	43	3.93	11
1963	277.93	259	242	36	3.93	9
1966	3,859.88	3,591	3,355	504	3.94	128
1967	2,790.92	2,594	2,424	367	3.94	93
1969	866.59	804	751	115	3.94	29
1970	8,032.58	7,440	6,952	1,081	3.94	274
1971	18,401.44	17,024	15,907	2,494	3.94	633
1972	3,388.32	3,130	2,925	464	3.95	117
1973	2,861.11	2,640	2,467	394	3.95	100
1974	1,212,931.09	1,117,510	1,044,218	168,714	3.95	42,712
1975	22,751.74	20,933	19,560	3,192	3.95	808
1976	32,788.40	30,122	28,146	4,642	3.95	1,175
1977	35,227.17	32,314	30,195	5,033	3.95	1,274
1978	14,269.12	13,068	12,211	2,058	3.95	521
1979	148,221.56	135,519	126,631	21,591	3.95	5,466
1980	460,230.72	419,956	392,413	67,818	3.96	17,126
1981	57,414.00	52,294	48,864	8,550	3.96	2,159
1982	38,599.74	35,272	32,959	5,641	4.01	1,407
1983	2,914.84	2,661	2,486	428	3.95	108
1984	89,751.74	81,782	76,418	13,333	3.95	3,375
1985	30,648.24	27,844	26,018	4,630	3.98	1,163
1986	140,082.48	127,279	118,931	21,151	3.87	5,465
1987	3,330.36	3,010	2,813	518	3.99	130
1988	2,092.34	1,886	1,762	330	3.98	83
1989	964,184.71	866,031	809,232	154,953	4.02	38,546
1990	710,334.35	637,170	595,381	114,953	3.96	29,029
1991	55,324.88	49,483	46,238	9,087	3.96	2,295
1992	345,020.86	307,241	287,090	57,930	4.00	14,482
1993	37,015.00	32,880	30,724	6,291	3.96	1,589
1994	335,991.96	297,185	277,694	58,298	3.98	14,648

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1995	34,567.26	30,488	28,488	6,079	3.95	1,539
1996	43,356.00	38,058	35,562	7,794	3.97	1,963
1997	10,221.04	8,938	8,352	1,869	3.95	473
1998	247,914.36	215,487	201,354	46,560	3.99	11,669
2000	1,459,320.19	1,255,015	1,172,704	286,616	3.99	71,834
2001	376,052.25	321,675	300,578	75,474	3.97	19,011
2002	173,687.14	147,721	138,033	35,654	3.96	9,004
2003	200,366.76	169,310	158,206	42,161	3.94	10,701
2004	200,396.72	168,013	156,994	43,403	3.95	10,988
2005	508,142.12	422,114	394,429	113,713	3.97	28,643
2006	72,718.65	59,862	55,936	16,783	3.97	4,227
2007	745,744.60	608,155	568,269	177,476	3.96	44,817
2008	547,767.46	441,062	412,135	135,633	3.99	33,993
2009	132,314.80	105,415	98,501	33,813	3.96	8,539
2010	92,229.97	72,345	67,600	24,630	3.99	6,173
2011	75,088.53	57,983	54,180	20,908	3.98	5,253
2012	249,484.70	189,309	176,893	72,592	3.97	18,285
2013	35,996.21	26,742	24,988	11,008	3.98	2,766
2014	372,642.66	270,390	252,656	119,986	3.97	30,223
2015	382,922.06	269,922	252,219	130,703	3.98	32,840
2016	809,233.07	551,654	515,473	293,760	3.97	73,995
2017	172,226.42	112,498	105,120	67,107	3.98	16,861
2018	1,012,875.83	628,793	587,553	425,323	3.97	107,134
2019	2,635,087.13	1,530,459	1,430,083	1,205,004	3.97	303,527
2020	62,654.62	33,270	31,088	31,567	3.97	7,951
2021	330,688.89	154,862	144,705	185,984	3.97	46,847
2022	2,038,097.32	787,725	736,062	1,302,036	3.97	327,969
2023	1,263,784.01	347,035	324,275	939,509	3.96	237,250
2024	492,231.39	55,474	51,836	440,396	3.94	111,776
	20,925,326.83	14,691,156	13,727,629	7,197,698		1,814,506
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
1969	6,798.01	3,619	3,382	3,416	38.25	89
1970	3,383.06	1,783	1,666	1,717	38.51	45
1989	25,957.50	12,348	11,538	14,419	39.13	368

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
1992	58,567.66	26,268	24,545	34,022	39.96	851
1994	10,549.87	4,569	4,269	6,281	39.92	157
2002	4,127.48	1,467	1,371	2,757	40.79	68
2005	2,644.58	851	795	1,849	41.10	45
2010	2,788.23	724	677	2,112	41.36	51
2011	36,615.99	9,044	8,451	28,165	41.15	684
2014	167,443.92	34,108	31,871	135,573	41.05	3,303
2015	204,441.65	38,455	35,933	168,509	41.01	4,109
2016	539,847.11	92,692	86,613	453,234	41.00	11,054
2018	842,885.66	116,150	108,532	734,353	40.67	18,056
2019	4,975.51	597	558	4,418	40.37	109
2020	221,951.83	22,462	20,989	200,963	39.95	5,030
2021	307,258.62	24,949	23,313	283,946	39.60	7,170
2023	14,855,562.21	567,482	530,263	14,325,299	37.72	379,780
2024	11,965,177.93	169,906	158,763	11,806,415	34.71	340,144
	29,260,976.82	1,127,474	1,053,528	28,207,449		771,113
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1933	657.93	542	506	151	14.65	10
1992	1,969,044.37	1,299,175	1,213,968	755,077	16.76	45,052
1993	15,226.14	9,927	9,276	5,950	16.81	354
1994	10,056.65	6,472	6,048	4,009	16.89	237
2000	1,880.00	1,110	1,037	843	17.00	50
2001	34,203.52	19,852	18,550	15,654	16.99	921
2023	23,764.21	1,982	1,852	21,912	16.49	1,329
2024	18,478.82	562	525	17,954	15.95	1,126
	2,073,311.64	1,339,622	1,251,762	821,550		49,079

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,598,651	1,493,803	3,304,070	31.01	106,549
2011	174,377.96	52,976	49,502	124,876	30.94	4,036
2021	84,360.17	8,799	8,222	76,138	30.06	2,533
2022	1,883,744.64	146,555	136,943	1,746,801	29.65	58,914
2023	118,404.34	5,825	5,443	112,961	28.99	3,897
2024	87,895.68	1,582	1,478	86,417	27.28	3,168
	7,146,655.93	1,814,388	1,695,391	5,451,265		179,097
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	31,183,853.56	2,650,628	2,476,785	28,707,069	37.65	762,472
2022	3,002,099.75	189,733	177,289	2,824,810	37.03	76,284
2023	29,706.91	1,188	1,110	28,597	35.96	795
2024	16,559.22	245	229	16,330	33.28	491
	34,232,219.44	2,841,794	2,655,413	31,576,806		840,042
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			

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1935	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	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	232	216	18	0.21	18
1953	27,799.96	27,300	25,375	2,425	0.72	2,425
1954	20,454.90	19,954	18,547	1,908	0.98	1,908
1955	3,292.27	3,190	2,965	327	1.24	264
1957	1,355.54	1,295	1,204	152	1.79	85
1958	5,763.15	5,465	5,080	684	2.07	330
1959	1,958.52	1,843	1,713	245	2.35	104
1960	3,574.90	3,340	3,104	470	2.63	179
1961	649.28	602	560	90	2.92	31
1962	9,412.34	8,657	8,046	1,366	3.21	426
1963	12,936.88	11,805	10,972	1,964	3.50	561
1964	3,052.55	2,763	2,568	484	3.79	128
1966	2,516.15	2,241	2,083	433	4.37	99
1967	1,274.89	1,126	1,047	228	4.67	49
1968	419.83	368	342	78	4.96	16
1970	731.03	629	585	146	5.56	26
1971	10,643.95	9,082	8,442	2,202	5.87	375
1972	1,090.13	921	856	234	6.19	38
1975	164.27	135	125	39	7.19	5
1976	24,200.07	19,638	18,253	5,947	7.54	789
1977	7,165.00	5,750	5,345	1,820	7.90	230
1978	8,046.84	6,381	5,931	2,116	8.28	256
1979	4,081.97	3,197	2,972	1,110	8.67	128
1980	13,629.88	10,539	9,796	3,834	9.07	423
1983	369.74	301	280	90	9.52	9
1985	27,096.76	21,515	19,998	7,099	10.25	693
1986	5,526.05	4,319	4,014	1,512	10.76	141
1988	338.67	257	239	100	11.58	9
1989	19,959.70	14,950	13,896	6,064	11.90	510
1990	1,194.94	878	816	379	12.45	30
1991	5,163.03	3,718	3,456	1,707	13.01	131
1992	7,676.31	5,439	5,055	2,621	13.37	196

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1994	38,494.90	26,184	24,337	14,157	14.34	987
1995	28,542.82	18,947	17,611	10,932	14.94	732
1997	46,847.50	29,631	27,541	19,306	15.98	1,208
1998	39,421.11	24,339	22,623	16,799	16.42	1,023
1999	72,667.26	43,731	40,647	32,020	16.87	1,898
2000	38,962.96	22,719	21,117	17,846	17.52	1,019
2001	110,913.42	62,821	58,391	52,523	17.99	2,920
2002	39,331.76	21,507	19,990	19,341	18.65	1,037
2003	35,150.00	18,591	17,280	17,870	19.15	933
2004	52,683.27	26,890	24,994	27,690	19.66	1,408
2005	302,659.69	148,727	138,239	164,421	20.18	8,148
2006	139,043.00	65,600	60,974	78,069	20.71	3,770
2007	78,002.02	35,085	32,611	45,391	21.41	2,120
2011	148,951.37	54,293	50,464	98,487	23.54	4,184
2012	1,935.54	660	613	1,322	24.13	55
2013	5,265.73	1,671	1,553	3,713	24.73	150
2014	106,075.96	31,186	28,987	77,089	25.21	3,058
2015	20,002.66	5,397	5,016	14,986	25.71	583
2016	52,555.80	12,866	11,959	40,597	26.22	1,548
2017	28,421.86	6,224	5,785	22,637	26.75	846
2018	276,078.65	53,283	49,525	226,553	27.17	8,338
2019	224,637.14	37,312	34,681	189,956	27.61	6,880
2020	165,782.43	22,977	21,357	144,426	27.97	5,164
2021	42,672.40	4,720	4,387	38,285	28.15	1,360
2022	65,375.98	5,309	4,935	60,441	28.27	2,138
2023	4,502.00	229	213	4,289	28.00	153
2024	174,816.29	3,252	3,023	171,794	26.45	6,495
	2,645,442.97	1,055,856	986,607	1,658,836		78,767
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	72,789	84,290	16,641	20.44	814
1961	86,871.16	62,377	72,233	14,638	20.51	714
1962	141,136.69	100,890	116,831	24,306	20.58	1,181
1963	9,480.45	6,746	7,812	1,669	20.65	81
1964	3,689.12	2,613	3,026	663	20.71	32
1965	479.00	338	391	88	20.77	4

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1966	297.39	209	242	55	20.84	3
1967	860.37	600	695	166	20.90	8
1968	3,570.31	2,479	2,871	700	20.95	33
1969	661.27	457	529	132	21.01	6
1970	2,325.05	1,597	1,849	476	21.07	23
1971	74,835.43	51,115	59,191	15,644	21.12	741
1972	5,279.41	3,585	4,151	1,128	21.17	53
1973	5,863.34	3,957	4,582	1,281	21.23	60
1974	1,077.54	723	837	240	21.28	11
1975	20,112.15	13,406	15,524	4,588	21.32	215
1976	98,397.02	65,152	75,446	22,951	21.37	1,074
1977	262,518.62	172,619	199,893	62,625	21.42	2,924
1978	14,862.88	9,705	11,238	3,624	21.46	169
1979	31,316.64	20,297	23,504	7,813	21.51	363
1980	50,253.77	32,327	37,435	12,819	21.55	595
1981	48,963.34	31,250	36,188	12,776	21.59	592
1982	16,098.09	10,741	12,438	3,660	21.20	173
1983	15,919.21	10,503	12,162	3,757	21.40	176
1984	47,604.50	31,233	36,168	11,437	21.23	539
1985	68,749.88	44,536	51,573	17,177	21.48	800
1986	220,372.23	141,699	164,088	56,284	21.38	2,633
1987	95,726.84	61,026	70,668	25,059	21.32	1,175
1988	78,940.78	49,843	57,718	21,222	21.31	996
1989	133,833.58	83,619	96,831	37,003	21.32	1,736
1990	1,474.46	911	1,055	420	21.36	20
1991	12,756.63	7,778	9,007	3,750	21.45	175
1992	108,291.24	65,105	75,392	32,899	21.56	1,526
1993	238,990.24	141,530	163,892	75,098	21.69	3,462
1994	9,228.65	5,404	6,258	2,971	21.58	138
1995	133,112.29	76,966	89,127	43,985	21.52	2,044
1996	77,622.54	44,028	50,985	26,638	21.75	1,225
1997	4,624,824.64	2,581,577	2,989,472	1,635,352	21.76	75,154
1998	280,621.46	154,679	179,119	101,503	21.58	4,704
1999	84,872.92	45,882	53,131	31,741	21.67	1,465
2000	89,743.66	47,492	54,996	34,748	21.80	1,594
2001	725,398.24	376,772	436,303	289,095	21.75	13,292
2002	42,268.05	21,493	24,889	17,379	21.75	799
2003	180,782.36	89,777	103,962	76,820	21.79	3,525
2004	146,160.24	71,005	82,224	63,936	21.70	2,946
2005	167,022.30	78,818	91,271	75,751	21.82	3,472

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2006	140,015.92	64,239	74,389	65,627	21.82	3,008
2007	877,150.17	389,893	451,497	425,653	21.87	19,463
2008	79,300.50	34,147	39,542	39,758	21.82	1,822
2009	54,131.55	22,486	26,039	28,093	21.81	1,288
2010	196,247.48	78,263	90,629	105,619	21.86	4,832
2011	314,990.40	120,326	139,338	175,653	21.84	8,043
2012	49,422.81	18,039	20,889	28,534	21.75	1,312
2013	122,684.15	42,326	49,014	73,671	21.83	3,375
2014	163,988.66	53,378	61,812	102,177	21.76	4,696
2015	94,908.17	28,852	33,411	61,497	21.75	2,827
2016	608,702.23	171,289	198,353	410,349	21.71	18,901
2017	58,203.25	14,929	17,288	40,915	21.74	1,882
2018	71,772.28	16,565	19,182	52,590	21.67	2,427
2019	6,739.12	1,368	1,584	5,155	21.60	239
2020	45,676.11	7,893	9,140	36,536	21.54	1,696
2021	221,491.88	31,097	36,010	185,481	21.44	8,651
2022	734,403.45	77,259	89,466	644,937	21.25	30,350
2023	358,106.34	23,957	27,742	330,364	20.92	15,792
2024	574,204.18	14,011	16,225	557,979	20.03	27,857
	13,336,335.14	6,107,965	7,073,038	6,263,297		291,926
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1960	27,374.98	24,254	27,375			
1961	2,250.14	1,990	2,250			
1962	11,395.40	10,063	11,395			
1964	212.41	187	212			
1965	479.69	421	480			
1972	4,846.95	4,198	4,847			
1973	59,338.04	51,276	59,338			
1976	674.99	579	671	4	7.32	1
1977	9,114.69	7,795	9,033	82	7.33	11
1978	24,124.85	20,575	23,843	282	7.33	38
1979	540.75	460	533	8	7.34	1
1980	8,726.53	7,397	8,572	155	7.34	21
1981	52,430.77	44,301	51,337	1,093	7.34	149

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1982	22,292.87	19,043	22,068	225	7.25	31
1984	11,417.15	9,663	11,198	219	7.35	30
1986	31,130.64	26,128	30,278	853	7.37	116
1987	11,362.33	9,501	11,010	352	7.35	48
1988	15,773.37	13,127	15,212	561	7.36	76
1989	8,654.63	7,159	8,296	359	7.42	48
1990	94,337.02	77,790	90,146	4,191	7.34	571
1992	6,049.58	4,935	5,719	331	7.34	45
1993	1,598.34	1,294	1,500	99	7.41	13
1994	38,859.45	31,290	36,260	2,600	7.38	352
1995	4,586.75	3,667	4,249	337	7.40	46
1996	1,532.27	1,218	1,411	121	7.34	16
1997	1,129.92	892	1,034	96	7.34	13
1998	3,483.10	2,723	3,156	328	7.40	44
2001	6,551.41	4,988	5,780	771	7.36	105
2002	8,685.69	6,547	7,587	1,099	7.35	150
2003	26,975.97	20,067	23,254	3,722	7.40	503
2004	262,708.52	193,353	224,064	38,645	7.35	5,258
2005	28,203.02	20,458	23,707	4,496	7.38	609
2008	29,302.79	20,260	23,478	5,825	7.37	790
2010	189,349.18	125,463	145,391	43,958	7.38	5,956
2011	217,404.63	140,574	162,902	54,503	7.38	7,385
2014	19,697.18	11,562	13,398	6,299	7.39	852
2016	36,430.01	19,475	22,568	13,862	7.40	1,873
2017	42,967.09	21,621	25,055	17,912	7.40	2,421
2018	58,528.05	27,391	31,742	26,786	7.39	3,625
2019	838,990.00	358,081	414,956	424,034	7.39	57,379
2022	155,036.47	39,302	45,544	109,492	7.36	14,877
2023	27,455.94	4,662	5,402	22,053	7.33	3,009
2024	111,410.30	7,197	8,340	103,070	7.24	14,236
	2,513,413.86	1,402,927	1,624,593	888,821		120,698
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,162	3,662	2,967	25.76	115
2002	3,783,335.80	1,762,278	2,040,722	1,742,614	25.81	67,517

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2003	87,794.37	39,824	46,116	41,678	25.90	1,609
2004	116,222.01	51,463	59,594	56,628	25.80	2,195
2005	21,321.99	9,147	10,592	10,730	25.95	413
2006	70,501.63	29,343	33,979	36,522	25.95	1,407
2007	23,909.23	9,623	11,143	12,766	25.98	491
2008	36,082.96	14,051	16,271	19,812	25.87	766
2009	2,440.34	912	1,056	1,384	25.99	53
2010	44,187.56	15,828	18,329	25,859	25.98	995
2011	22,823.04	7,796	9,028	13,795	26.02	530
2012	5,700.89	1,853	2,146	3,555	25.96	137
2013	10,921.02	3,353	3,883	7,038	25.96	271
2014	82,583.84	23,850	27,618	54,965	25.86	2,125
2015	2,300.95	618	716	1,585	25.84	61
2016	41,558.96	10,282	11,907	29,652	25.86	1,147
2017	11,135.61	2,506	2,902	8,234	25.83	319
2018	114,113.01	22,994	26,627	87,486	25.76	3,396
2019	936,945.86	165,465	191,609	745,337	25.65	29,058
2020	15,681.92	2,349	2,720	12,962	25.53	508
2021	136,511.67	16,573	19,192	117,320	25.32	4,633
2022	978,381.25	88,544	102,534	875,847	25.12	34,867
2023	81,823.98	4,697	5,439	76,385	24.61	3,104
2024	272,502.49	5,723	6,627	265,875	23.37	11,377
	6,905,408.79	2,292,234	2,654,412	4,250,997		167,094
PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	780,161.32	195,820	226,760	553,401	31.34	17,658
2015	32,204.52	7,526	8,715	23,489	31.15	754
2016	12,899.16	2,763	3,200	9,700	31.18	311
2018	55,602.72	9,653	11,178	44,425	30.95	1,435
2019	14,930.36	2,257	2,614	12,317	30.87	399
2022	25,185.45	1,939	2,245	22,940	29.97	765
2023	69,633.76	3,384	3,919	65,715	29.36	2,238
	990,617.29	223,342	258,631	731,986		23,560

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1971	279,616.37	238,583	276,280	3,337	5.87	568
1972	1,534.12	1,297	1,502	32	6.19	5
1973	1,448.41	1,213	1,405	44	6.51	7
1974	13,842.50	11,475	13,288	554	6.84	81
1975	146,776.04	120,393	139,415	7,361	7.19	1,024
1976	284,409.36	230,798	267,265	17,145	7.54	2,274
1978	1,790.28	1,420	1,644	146	8.28	18
1983	1,783.82	1,451	1,680	104	9.52	11
1984	8,520.87	6,868	7,953	568	9.75	58
1986	1,514.84	1,184	1,371	144	10.76	13
1987	65,137.00	50,318	58,268	6,869	11.04	622
1988	169,541.45	128,716	149,053	20,488	11.58	1,769
1989	18,663.17	13,979	16,188	2,475	11.90	208
1990	3,349.53	2,461	2,850	500	12.45	40
1992	921.16	653	756	165	13.37	12
1994	8,616.93	5,861	6,787	1,830	14.34	128
1995	478.10	317	367	111	14.94	7
1996	2,301.93	1,496	1,732	570	15.36	37
1997	23,460.19	14,839	17,184	6,277	15.98	393
1998	20,910.41	12,910	14,950	5,961	16.42	363
1999	5,025.24	3,024	3,502	1,523	16.87	90
2000	411,880.07	240,167	278,114	133,766	17.52	7,635
2001	15,936.04	9,026	10,452	5,484	17.99	305
2002	132,402.81	72,398	83,837	48,566	18.65	2,604
2003	14,271.77	7,548	8,741	5,531	19.15	289
2004	40,977.09	20,915	24,220	16,757	19.66	852
2005	20,042.49	9,849	11,405	8,637	20.18	428
2007	63,327.92	28,485	32,986	30,342	21.41	1,417
2008	2,287.79	981	1,136	1,152	21.96	52
2009	9,297.12	3,790	4,389	4,908	22.52	218
2010	66,442.25	25,627	29,676	36,766	23.09	1,592
2011	414,026.48	150,913	174,758	239,269	23.54	10,164
2012	84,354.10	28,782	33,330	51,024	24.13	2,115
2014	114,343.64	33,617	38,929	75,415	25.21	2,991
2015	184,377.83	49,745	57,605	126,773	25.71	4,931
2016	68,563.53	16,784	19,436	49,128	26.22	1,874
2017	317,824.20	69,603	80,600	237,224	26.75	8,868
2018	370,611.45	71,528	82,830	287,782	27.17	10,592
2019	353,245.14	58,674	67,945	285,301	27.61	10,333
2020	669,594.22	92,806	107,470	562,125	27.97	20,097

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2021	1,472,099.57	162,814	188,539	1,283,561	28.15	45,597
2022	1,222,870.54	99,297	114,986	1,107,884	28.27	39,189
2023	402,972.90	20,471	23,705	379,267	28.00	13,545
2024	201,301.51	3,744	4,336	196,966	26.45	7,447
	7,712,692.18	2,126,820	2,462,862	5,249,830		200,863
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1970	2,453.00	2,089	2,453			
1971	872.29	741	872			
1977	342.77	286	343			
1989	1,813.00	1,461	1,813			
1991	11,104.08	8,853	11,023	81	8.52	10
1993	1,829.56	1,441	1,794	35	8.50	4
1994	164,577.50	128,502	160,001	4,577	8.56	535
1995	8,948.74	6,942	8,644	305	8.52	36
1996	553.43	426	530	23	8.54	3
1997	6,824.90	5,199	6,473	352	8.60	41
1998	2,764.61	2,088	2,600	165	8.59	19
2000	60,727.10	44,932	55,946	4,781	8.61	555
2005	3,338.96	2,318	2,886	453	8.59	53
2006	4,214.76	2,877	3,582	633	8.60	74
2008	49,021.21	32,192	40,083	8,938	8.63	1,036
2010	2,592.10	1,627	2,026	566	8.60	66
2011	12,791.22	7,805	9,718	3,073	8.62	356
2015	136,503.33	71,582	89,128	47,375	8.62	5,496
2016	124,471.63	61,887	77,057	47,415	8.59	5,520
2017	98,527.99	45,894	57,144	41,384	8.60	4,812
2018	17,640.50	7,591	9,452	8,189	8.61	951
2023	7,122.00	1,067	1,329	5,793	8.51	681
	719,034.68	437,800	544,896	174,139		20,248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1990	127.23	86	107	20	16.78	1
1993	758,027.04	494,234	615,135	142,892	16.81	8,500
1994	3,146.41	2,025	2,520	626	16.89	37
1995	8,657.45	5,517	6,867	1,791	16.80	107
1996	2,701.38	1,694	2,108	593	16.95	35
1997	9,933.05	6,147	7,651	2,282	16.94	135
1999	1,738.51	1,046	1,302	437	16.87	26
2001	420,169.40	243,866	303,521	116,648	16.99	6,866
2003	86,006.96	48,078	59,839	26,168	16.96	1,543
2004	10,670.85	5,841	7,270	3,401	16.95	201
2005	32,699.77	17,471	21,745	10,955	17.00	644
2007	34,349.48	17,432	21,696	12,653	16.98	745
2009	25,709.98	12,274	15,276	10,433	16.97	615
2010	22,825.61	10,525	13,100	9,726	16.95	574
2011	16,891.81	7,480	9,310	7,582	16.99	446
2012	2,393.22	1,014	1,262	1,131	17.00	67
2013	4,156.41	1,678	2,088	2,068	16.99	122
2014	18,718.75	7,154	8,904	9,815	16.97	578
2015	136,614.01	49,058	61,059	75,555	16.96	4,455
2016	10,340.67	3,454	4,299	6,042	16.95	356
2018	11,932.98	3,313	4,123	7,810	16.92	462
2019	5,810.76	1,428	1,777	4,033	16.87	239
2022	113,879.75	14,827	18,454	95,426	16.69	5,718
2023	61,818.43	5,156	6,417	55,401	16.49	3,360
2024	51,382.29	1,562	1,944	49,438	15.95	3,100
	1,850,702.20	962,360	1,197,775	652,927		38,932
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1937	1,234.84	952	1,185	50	19.22	3
1961	294.42	208	259	36	21.62	2
1970	377.45	254	316	61	22.25	3
1976	1,808.65	1,173	1,460	349	22.60	15
1982	26,509.40	17,350	21,594	4,915	22.44	219
1987	357.42	222	276	81	22.74	4
1988	95.00	59	73	22	22.67	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1989	24.29	15	19	6	22.64	
1990	2,123.00	1,282	1,596	527	22.64	23
1992	4,760.80	2,800	3,485	1,276	22.75	56
1993	2,703.40	1,567	1,950	753	22.85	33
1995	18,973.34	10,690	13,305	5,668	22.86	248
1996	4,307.22	2,394	2,980	1,328	22.78	58
1997	9,271.45	5,048	6,283	2,989	23.01	130
1998	11,191.78	5,991	7,457	3,735	23.00	162
2000	519,130.02	268,390	334,044	185,086	22.89	8,086
2001	12,387.00	6,258	7,789	4,598	23.01	200
2002	2,306.86	1,142	1,421	886	22.95	39
2004	6,184.42	2,916	3,629	2,555	22.98	111
2009	184,472.34	74,047	92,161	92,312	23.11	3,994
2014	17,931.59	5,611	6,984	10,948	23.06	475
2017	149,837.36	36,860	45,877	103,961	22.99	4,522
	976,282.05	445,229	554,142	422,140		18,384
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	154	154			
1950	3,419.22	3,419	3,419			
1954	114.00	111	114			
1955	3,369.90	3,265	3,370			
1959	10,313.10	9,707	10,313			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1960	27,782.48	25,956	27,782			
1961	1,594.52	1,478	1,595			
1962	1,314.41	1,209	1,314			
1963	614.41	561	614			
1964	746.64	676	747			
1965	861.27	773	861			
1966	1,553.29	1,384	1,553			
1967	104,751.07	92,521	104,751			
1968	23,858.73	20,900	23,859			
1969	4,640.61	4,030	4,641			
1970	2,008.79	1,730	2,009			
1971	2,014.32	1,719	2,014			
1972	4,281.55	3,619	4,282			
1973	2,776.85	2,325	2,777			
1974	3,268.03	2,709	3,268			
1975	12,868.29	10,555	12,868			
1977	487.18	391	487			
1978	3,675.13	2,914	3,658	18	8.28	2
1979	423.97	332	417	7	8.67	1
1980	1,309.69	1,013	1,272	38	9.07	4
1981	4,025.99	3,071	3,855	171	9.49	18
1982	4,614.96	3,805	4,615			
1983	11,408.95	9,280	11,409			
1984	500.00	403	500			
1985	12,832.20	10,189	12,790	42	10.25	4
1986	1,022.46	799	1,003	19	10.76	2
1988	1,781.17	1,352	1,697	84	11.58	7
1989	13,848.31	10,372	13,020	828	11.90	70
1990	1,502.94	1,104	1,386	117	12.45	9
1991	236,214.33	170,122	213,555	22,660	13.01	1,742
1992	44,551.84	31,565	39,624	4,928	13.37	369
1993	18,016.03	12,485	15,672	2,344	13.95	168
1994	112,769.99	76,706	96,289	16,481	14.34	1,149
1995	123,184.01	81,770	102,646	20,538	14.94	1,375
1996	39,025.60	25,359	31,833	7,192	15.36	468
1997	717,601.68	453,883	569,760	147,841	15.98	9,252
1998	246,205.62	152,007	190,815	55,391	16.42	3,373
1999	277,503.96	167,002	209,638	67,866	16.87	4,023
2000	44,301.76	25,832	32,427	11,875	17.52	678
2001	178,930.70	101,346	127,220	51,711	17.99	2,874
2002	90,388.68	49,425	62,043	28,345	18.65	1,520

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2003	33,809.51	17,882	22,447	11,362	19.15	593
2004	729,490.49	372,332	467,389	262,101	19.66	13,332
2005	700,704.90	344,326	432,233	268,472	20.18	13,304
2006	228,104.68	107,620	135,096	93,009	20.71	4,491
2007	124,971.14	56,212	70,563	54,408	21.41	2,541
2008	652,664.24	279,993	351,476	301,188	21.96	13,715
2009	320,397.52	130,594	163,935	156,463	22.52	6,948
2010	122,302.84	47,172	59,215	63,088	23.09	2,732
2011	81,820.18	29,823	37,437	44,383	23.54	1,885
2012	15,371.28	5,245	6,584	8,787	24.13	364
2013	153,302.63	48,658	61,080	92,222	24.73	3,729
2014	186,396.80	54,801	68,792	117,605	25.21	4,665
2015	352,468.52	95,096	119,374	233,094	25.71	9,066
2016	261,508.99	64,017	80,361	181,148	26.22	6,909
2017	94,153.21	20,620	25,884	68,269	26.75	2,552
2018	298,796.30	57,668	72,391	226,406	27.17	8,333
2019	200,040.33	33,227	41,710	158,330	27.61	5,735
2020	817,008.22	113,237	142,147	674,862	27.97	24,128
2021	910,916.02	100,747	126,468	784,448	28.15	27,867
2022	1,464,817.41	118,943	149,309	1,315,508	28.27	46,534
2023	3,969,144.10	201,633	253,110	3,716,034	28.00	132,716
2024	447,445.47	8,322	10,447	436,999	26.45	16,522
	14,631,222.04	3,956,651	4,924,539	9,706,683		375,769
	150,947,740.41	42,897,457	44,601,174	106,346,567		5,146,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 3.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2005	12,973.40	12,649	9,815	3,158	0.50	3,158
2006	15,741.19	14,561	11,299	4,443	1.50	2,962
2007	98,862.25	86,504	67,122	31,740	2.50	12,696
2008	10,904.48	8,996	6,980	3,924	3.50	1,121
2009	196,763.79	152,492	118,325	78,438	4.50	17,431
2010	29,674.64	21,514	16,694	12,981	5.50	2,360
2013	49,177.44	28,277	21,941	27,236	8.50	3,204
2014	164,928.32	86,587	67,187	97,742	9.50	10,289
2015	142,233.63	67,561	52,424	89,810	10.50	8,553
2016	156,448.43	66,491	51,593	104,855	11.50	9,118
2017	694,772.06	260,540	202,165	492,607	12.50	39,409
2018	365,293.03	118,720	92,120	273,173	13.50	20,235
2019	260,157.81	71,543	55,513	204,644	14.50	14,113
2020	246,448.03	55,451	43,027	203,421	15.50	13,124
2021	1,067,273.33	186,773	144,926	922,348	16.50	55,900
2022	104,987.55	13,123	10,183	94,805	17.50	5,417
2023	12,578.55	943	732	11,847	18.50	640
2024	849.08	21	16	833	19.50	43
	3,630,067.01	1,252,746	972,062	2,658,005		219,773
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	1,086.91	1,060	1,087			
2006	1,234.22	1,142	1,234			
2007	1,312.22	1,148	1,268	44	2.50	18
2008	24,417.03	20,144	22,251	2,166	3.50	619
2010	2,239.24	1,623	1,793	446	5.50	81
2011	20,678.25	13,958	15,418	5,260	6.50	809
2014	33,759.66	17,724	19,578	14,182	9.50	1,493
2015	35,177.20	16,709	18,457	16,720	10.50	1,592
2016	233,275.70	99,142	109,513	123,763	11.50	10,762
2017	400,100.57	150,038	165,733	234,368	12.50	18,749
2018	31,187.62	10,136	11,196	19,991	13.50	1,481
2019	69,735.23	19,177	21,183	48,552	14.50	3,348
2020	115,739.37	26,041	28,765	86,974	15.50	5,611
2021	112,879.19	19,754	21,820	91,059	16.50	5,519

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2022	74,226.28	9,278	10,249	63,978	17.50	3,656
2023	16,822.55	1,262	1,394	15,429	18.50	834
2024	4,362.42	109	120	4,242	19.50	218
	1,178,233.66	408,445	451,060	727,174		54,790
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,393.32	1,289	1,393			
2007	4,828.41	4,225	4,764	64	2.50	26
2010	1,926.82	1,397	1,575	351	5.50	64
2014	4,225.61	2,218	2,501	1,724	9.50	181
2015	64,028.79	30,414	34,297	29,732	10.50	2,832
2016	22,950.78	9,754	10,999	11,952	11.50	1,039
2017	29,884.80	11,207	12,638	17,247	12.50	1,380
2018	66,579.64	21,638	24,400	42,179	13.50	3,124
2019	9,728.37	2,675	3,016	6,712	14.50	463
2020	395,875.29	89,072	100,443	295,432	15.50	19,060
2021	17,352.44	3,037	3,425	13,928	16.50	844
2022	279,971.38	34,996	39,464	240,508	17.50	13,743
	898,745.65	211,922	238,916	659,829		42,756
	5,707,046.32	1,873,113	1,662,039	4,045,008		317,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	4,098	4,257	57	0.50	57
2016	42,502.55	36,127	37,532	4,971	1.50	3,314
2017	3,747.59	2,811	2,920	827	2.50	331
2020	18,196.00	8,188	8,506	9,690	5.50	1,762
2021	41,085.52	14,380	14,939	26,146	6.50	4,022
	109,845.56	65,604	68,155	41,691		9,486
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	7,913.29	7,518	7,040	873	0.50	873
2016	5,541.48	4,710	4,411	1,131	1.50	754
2017	8,554.22	6,416	6,008	2,546	2.50	1,018
2018	2,800.72	1,820	1,704	1,096	3.50	313
2020	4,541.15	2,044	1,914	2,627	5.50	478
2021	67,897.69	23,764	22,254	45,644	6.50	7,022
2022	11,938.00	2,984	2,794	9,144	7.50	1,219
2023	2,910.37	437	409	2,501	8.50	294
	112,096.92	49,693	46,535	65,561		11,971
	221,942.48	115,297	114,690	107,252		21,457

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 9.67

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2020	74,639.92	67,176	51,682	22,958	0.50	22,958
2021	20,690.72	14,484	11,143	9,547	1.50	6,365
2022	385,091.78	192,546	148,136	236,956	2.50	94,782
2023	8,559,812.76	2,567,944	1,975,655	6,584,157	3.50	1,881,188
2024	2,357,733.85	235,773	181,393	2,176,341	4.50	483,631
	11,397,969.03	3,077,923	2,368,009	9,029,960		2,488,924
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	46,130.82	32,292	3,163-	49,293	1.50	32,862
	46,130.82	32,292	3,163-	49,293		32,862
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	14,484	20,691			
	20,690.76	14,484	20,691			
	11,464,790.61	3,124,699	2,385,537	9,079,253		2,521,786

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 22.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2008	259,506.50	259,506	259,507			
2009	40,958.77	40,959	40,959			
2010	172,048.21	172,048	172,048			
2011	24,265.04	24,265	24,265			
2012	289,474.52	289,475	289,475			
2013	122,786.73	122,787	122,787			
2014	194,702.01	194,702	194,702			
2015	511,276.95	485,713	511,277			
2016	125,210.21	106,429	125,210			
2017	49,440.00	37,080	49,440			
2019	985,498.08	542,024	764,610	220,888	4.50	49,086
2020	17,620.50	7,929	11,185	6,435	5.50	1,170
2021	44,109.42	15,438	21,778	22,332	6.50	3,436
2022	240,887.73	60,222	84,953	155,935	7.50	20,791
2023	1,660,917.30	249,138	351,448	1,309,469	8.50	154,055
2024	52,739.48	2,637	3,720	49,020	9.50	5,160
	4,791,441.45	2,610,352	3,027,362	1,764,079		233,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 4.88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2005	867,789.26	867,789	867,789			
2006	1,281,856.64	1,281,857	1,281,857			
2007	3,042,652.35	3,042,652	3,042,652			
2008	2,908,998.47	2,908,998	2,908,998			
2011	256,689.15	231,020	230,890	25,799	1.50	17,199
2012	365,169.50	304,307	304,136	61,033	2.50	24,413
2013	142,364.69	109,147	109,086	33,279	3.50	9,508
2014	495,556.48	346,890	346,695	148,861	4.50	33,080
2022	1,468,239.56	244,711	244,574	1,223,666	12.50	97,893
2023	34,087,937.43	3,408,794	3,406,882	30,681,055	13.50	2,272,671
2024	7,807,883.74	260,237	260,091	7,547,793	14.50	520,537
	52,725,137.27	13,006,402	13,003,652	39,721,485		2,975,301

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 5.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	822,131.14	476,836	696,774	125,357	3.26	38,453
2021	1,248,722.55	595,641	870,378	378,345	3.84	98,527
2022	345,208.21	122,618	179,175	166,033	4.54	36,571
2023	231,386.91	50,905	74,385	157,002	5.32	29,512
2024	214,861.26	16,072	23,485	191,376	6.18	30,967
	2,862,310.07	1,262,072	1,844,197	1,018,113		234,030
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	226,182	209,569	104,747	2.53	41,402
2020	112,662.61	65,344	60,545	52,118	3.26	15,987
2021	22,108.69	10,546	9,771	12,337	3.84	3,213
2022	136,892.33	48,624	45,053	91,840	4.54	20,229
2023	104,183.66	22,920	21,237	82,947	5.32	15,592
2024	73,032.04	5,463	5,062	67,970	6.18	10,998
	763,195.78	379,079	351,236	411,960		107,421
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	26,887.43	26,016	26,318	569	0.62	569
2019	72,209.78	47,738	48,293	23,917	2.82	8,481
2020	89,863.00	52,121	52,727	37,136	3.26	11,391
2021	242,617.62	115,729	117,074	125,543	3.84	32,693
2024	74,136.66	5,545	5,609	68,527	6.18	11,089
	505,714.49	247,149	250,022	255,692		64,223
	4,131,220.34	1,888,300	2,445,455	1,685,765		405,674

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 9.82

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 AS OF SEPTEMBER 30, 2024

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	178,656	243,833			
2018	1,528,160.45	977,411	1,431,733	96,427	3.66	26,346
2019	570,621.57	325,768	477,192	93,429	4.13	22,622
2020	4,473,291.74	2,183,861	3,198,968	1,274,324	4.72	269,984
2021	32,566.33	12,812	18,767	13,799	5.40	2,555
2022	2,205,117.96	637,720	934,146	1,270,972	6.14	206,999
2023	2,495,025.63	442,368	647,990	1,847,035	6.96	265,379
2024	3,951,920.74	236,325	346,174	3,605,747	7.85	459,331
	15,500,537.43	4,994,921	7,298,805	8,201,732		1,253,216
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	644,964	597,592	282,664	3.10	91,182
2018	628,832.36	402,201	372,660	256,173	3.66	69,993
2019	1,730,886.11	988,163	915,584	815,302	4.13	197,410
2020	2,816,432.90	1,374,983	1,273,992	1,542,441	4.72	326,788
2021	1,386,045.73	545,270	505,221	880,825	5.40	163,116
2022	1,723,912.24	498,555	461,937	1,261,975	6.14	205,533
2023	1,425,745.45	252,785	234,218	1,191,527	6.96	171,196
2024	2,025,070.81	121,099	112,204	1,912,866	7.85	243,677
	12,617,181.96	4,828,020	4,473,408	8,143,774		1,468,895
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,449,300.31	827,406	837,023	612,278	4.13	148,251
2020	3,302,309.07	1,612,187	1,630,925	1,671,384	4.72	354,107
2021	1,171,794.71	460,984	466,342	705,453	5.40	130,639

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 AS OF SEPTEMBER 30, 2024

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 10-L2.5						
NET SALVAGE PERCENT.. 0						
2022	1,715,315.29	496,069	501,835	1,213,481	6.14	197,635
2023	770,057.42	136,531	138,118	631,940	6.96	90,796
2024	1,266,682.19	75,748	76,628	1,190,054	7.85	151,599
	9,675,458.99	3,608,925	3,650,870	6,024,589		1,073,027
	37,793,178.38	13,431,866	15,423,083	22,370,095		3,795,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.9	10.04

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 AS OF SEPTEMBER 30, 2024

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	74,811	109,317	42,153	5.64	7,474
	151,470.08	74,811	109,317	42,153		7,474
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	265,454	245,957	220,734	4.93	44,774
2020	778,452.97	320,878	297,310	481,143	6.42	74,944
2021	57,100.49	18,586	17,221	39,880	7.25	5,501
2022	226,163.76	53,103	49,203	176,961	8.15	21,713
2024	645,247.93	30,456	28,219	617,029	10.09	61,153
	2,173,656.28	688,477	637,909	1,535,747		208,085
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	603,388.00	298,013	301,477	301,911	5.64	53,530
2020	491,779.07	202,711	205,067	286,712	6.42	44,659
2022	312,352.30	73,340	74,192	238,160	8.15	29,222
2023	344,439.54	48,704	49,270	295,169	9.10	32,436
2024	226,051.22	10,670	10,794	215,257	10.09	21,334
	1,978,010.13	633,438	640,800	1,337,210		181,181
	4,303,136.49	1,396,726	1,388,026	2,915,110		396,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 9.22

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	304,671	445,199	90,439	4.93	18,345
2019	381,787.38	188,565	275,540	106,248	5.64	18,838
2020	419,048.51	172,732	252,404	166,645	6.42	25,957
2021	310,179.53	100,963	147,532	162,648	7.25	22,434
2022	1,093,196.97	256,683	375,077	718,120	8.15	88,113
2023	547,886.82	77,471	113,204	434,683	9.10	47,767
	3,287,737.33	1,101,085	1,608,956	1,678,781		221,454
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	241,954	224,183	201,194	4.93	40,810
2019	314,507.36	155,335	143,926	170,582	5.64	30,245
2020	346,472.52	142,816	132,326	214,146	6.42	33,356
2023	815,413.48	115,299	106,830	708,583	9.10	77,866
	1,901,770.20	655,404	607,265	1,294,505		182,277
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	82,337.38	78,550	79,463	2,874	1.08	2,661
2005	284,538.01	261,320	264,357	20,181	1.73	11,665
2019	305,665.05	150,968	152,723	152,942	5.64	27,117
2020	514,813.65	212,206	214,672	300,141	6.42	46,751
2023	1,642,837.09	232,297	234,997	1,407,840	9.10	154,708
	2,830,191.18	935,341	946,212	1,883,979		242,902
	8,019,698.71	2,691,830	3,162,433	4,857,265		646,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 8.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	11,585	16,491			
2016	325,609.19	187,942	275,043	50,566	6.23	8,117
2019	26,522.13	11,057	16,181	10,341	7.69	1,345
	368,622.04	210,584	307,715	60,907		9,462
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	6,700.32	6,054	5,609	1,091	2.83	386
2004	1,216.16	1,017	942	274	4.01	68
2011	49,119.84	35,543	32,932	16,187	5.16	3,137
2018	76,939.46	36,708	34,012	42,928	7.12	6,029
2020	58,429.07	20,485	18,980	39,449	8.34	4,730
2021	77,578.44	21,691	20,098	57,481	9.02	6,373
2022	19,945.76	4,079	3,779	16,166	9.72	1,663
2023	69,667.38	8,708	8,068	61,599	10.50	5,867
2024	106,404.92	4,480	4,151	102,254	11.38	8,985
	466,001.35	138,765	128,573	337,428		37,238
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	1,810.90	1,696	1,716	95	2.07	46
2001	39,428.61	34,468	34,869	4,560	3.38	1,349
2002	4,035.08	3,477	3,517	518	3.61	143
2003	14,608.06	12,405	12,549	2,059	3.82	539
2004	42,947.59	35,921	36,339	6,609	4.01	1,648
2005	165,077.72	135,842	137,421	27,657	4.20	6,585
2006	20,800.27	16,815	17,010	3,790	4.38	865
2009	13,098.80	9,968	10,084	3,015	4.87	619
2017	7,110.94	3,776	3,820	3,291	6.62	497
2019	69,640.53	29,033	29,370	40,270	7.69	5,237
2020	169,841.75	59,547	60,239	109,603	8.34	13,142
2021	229,639.49	64,207	64,953	164,686	9.02	18,258

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2022	193,831.11	39,638	40,099	153,732	9.72	15,816
2023	222,984.50	27,873	28,197	194,787	10.50	18,551
2024	433,917.63	18,268	18,480	415,437	11.38	36,506
	1,628,772.98	492,934	498,664	1,130,109		119,801
	2,463,396.37	842,283	934,952	1,528,444		166,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 6.76

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2014	5,589.99	2,935	2,950	2,640	9.50	278
2018	10,248.45	3,331	3,348	6,900	13.50	511
	15,838.44	6,266	6,298	9,540		789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 4.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2005	585,131.98	570,504	585,132			
2006	533,535.20	493,520	514,707	18,829	1.50	12,553
2007	637,237.38	557,583	581,520	55,718	2.50	22,287
2008	236,121.16	194,800	203,163	32,958	3.50	9,417
2009	267,438.49	207,265	216,163	51,276	4.50	11,395
2010	162,964.81	118,149	123,221	39,744	5.50	7,226
2011	451,363.00	304,670	317,749	133,614	6.50	20,556
2012	368,654.37	230,409	240,300	128,354	7.50	17,114
2013	792,113.30	455,465	475,018	317,095	8.50	37,305
2014	476,076.46	249,940	260,670	215,407	9.50	22,674
2015	1,648,297.12	782,941	816,552	831,745	10.50	79,214
2016	1,270,294.92	539,875	563,052	707,243	11.50	61,499
2017	1,830,420.92	686,408	715,875	1,114,546	12.50	89,164
2018	915,728.07	297,612	310,388	605,340	13.50	44,840
2019	1,013,925.51	278,830	290,800	723,125	14.50	49,871
2020	1,214,941.27	273,362	285,097	929,844	15.50	59,990
2021	2,415,991.09	422,798	440,949	1,975,043	16.50	119,700
2022	2,912,689.63	364,086	379,716	2,532,974	17.50	144,741
2023	2,258,780.50	169,409	176,682	2,082,099	18.50	112,546
2024	1,669,327.13	41,733	43,525	1,625,803	19.50	83,375
	21,661,032.31	7,239,359	7,540,278	14,120,754		1,005,467
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	107,276.26	104,594	106,670	606	0.50	606
2006	272,070.63	251,665	256,660	15,410	1.50	10,273
2007	397,958.98	348,214	355,126	42,833	2.50	17,133
2008	194,881.81	160,777	163,968	30,913	3.50	8,832
2009	386,652.36	299,656	305,604	81,048	4.50	18,011
2010	528,508.76	383,169	390,775	137,734	5.50	25,043
2011	46,412.17	31,328	31,950	14,462	6.50	2,225
2012	106,370.79	66,482	67,802	38,569	7.50	5,143
2013	245,409.98	141,111	143,912	101,498	8.50	11,941
2014	495,061.18	259,907	265,066	229,995	9.50	24,210
2015	960,119.93	456,057	465,110	495,010	10.50	47,144
2016	582,263.35	247,462	252,374	329,889	11.50	28,686
2017	608,859.13	228,322	232,854	376,005	12.50	30,080
2018	1,012,779.35	329,153	335,687	677,093	13.50	50,155

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	553,146.33	152,115	155,134	398,012	14.50	27,449
2020	1,289,405.13	290,116	295,875	993,530	15.50	64,099
2021	1,323,741.79	231,655	236,253	1,087,489	16.50	65,908
2022	786,517.05	98,315	100,267	686,251	17.50	39,214
2023	1,618,252.09	121,369	123,778	1,494,474	18.50	80,782
2024	927,420.51	23,186	23,646	903,774	19.50	46,347
	12,443,107.58	4,224,653	4,308,511	8,134,597		603,281
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	471,228.17	459,447	398,025	73,203	0.50	73,203
2006	277,067.07	256,287	222,025	55,042	1.50	36,695
2007	507,181.09	443,783	384,455	122,726	2.50	49,090
2008	544,153.86	448,927	388,912	155,242	3.50	44,355
2009	190,844.18	147,904	128,131	62,713	4.50	13,936
2010	675,112.97	489,457	424,023	251,090	5.50	45,653
2011	41,307.18	27,882	24,155	17,153	6.50	2,639
2012	185,811.11	116,132	100,607	85,204	7.50	11,361
2013	268,626.03	154,460	133,811	134,815	8.50	15,861
2014	510,814.37	268,178	232,326	278,488	9.50	29,315
2015	362,285.21	172,085	149,080	213,206	10.50	20,305
2016	632,442.31	268,788	232,855	399,588	11.50	34,747
2017	243,698.39	91,387	79,170	164,529	12.50	13,162
2018	664,008.07	215,803	186,953	477,055	13.50	35,337
2019	665,801.57	183,095	158,618	507,184	14.50	34,978
2020	463,818.78	104,359	90,408	373,411	15.50	24,091
2021	989,478.68	173,159	150,010	839,469	16.50	50,877
2022	1,109,581.08	138,698	120,156	989,425	17.50	56,539
2023	343,102.76	25,733	22,293	320,810	18.50	17,341
2024	223,177.09	5,579	4,833	218,344	19.50	11,197
	9,369,539.97	4,191,143	3,630,844	5,738,696		620,682
	43,473,679.86	15,655,155	15,479,633	27,994,047		2,229,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	263	259	294	10.50	28
2016	295.77	126	124	172	11.50	15
2017	331,187.50	124,195	122,175	209,013	12.50	16,721
2018	105,742.64	34,366	33,807	71,936	13.50	5,329
	437,778.64	158,950	156,364	281,414		22,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,636	5,831	667	3.75	178
2001	30,317.91	25,934	26,833	3,485	3.97	878
2002	3,719.59	3,139	3,248	472	4.17	113
2003	35,492.23	29,530	30,554	4,938	4.34	1,138
2004	54,943.24	44,944	46,502	8,441	4.56	1,851
2005	14,736.28	11,869	12,280	2,456	4.71	521
2006	28,808.32	22,759	23,548	5,260	4.92	1,069
2007	37,931.66	29,405	30,424	7,507	5.07	1,481
2009	64,652.45	48,101	49,769	14,884	5.33	2,792
2013	15,373.86	10,113	10,464	4,910	5.98	821
2018	220,480.47	100,032	103,500	116,980	7.83	14,940
2019	308,929.87	121,842	126,066	182,864	8.45	21,641
2020	2,155,616.89	713,940	738,692	1,416,925	9.09	155,877
2021	384,329.95	101,309	104,821	279,509	9.78	28,580
2022	684,283.11	131,519	136,079	548,204	10.50	52,210
2023	216,868.00	25,439	26,321	190,547	11.29	16,878
2024	254,421.46	10,050	10,398	244,023	12.16	20,068
	4,517,403.65	1,435,561	1,485,331	3,032,073		321,036
PNG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2003	68,109.74	56,667	68,110			
2004	167,248.57	136,809	167,249			
2007	13,369.18	10,364	12,720	649	5.07	128
2008	35,075.31	26,678	32,743	2,333	5.19	450
2009	48,114.46	35,797	43,935	4,180	5.33	784
2010	12,089.03	8,765	10,758	1,332	5.50	242
2018	1,346,981.57	611,126	750,051	596,931	7.83	76,236
2020	1,330,094.12	440,527	540,670	789,424	9.09	86,845
2021	422,791.44	111,448	136,783	286,008	9.78	29,244
2022	764,277.51	146,894	180,287	583,991	10.50	55,618
	4,208,150.93	1,585,075	1,943,304	2,264,847		249,547

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 16-L2						
NET SALVAGE PERCENT.. 0						
2001	14,309.76	12,241	11,226	3,084	3.97	777
2002	14,724.90	12,425	11,394	3,331	4.17	799
2003	50,494.67	42,012	38,527	11,968	4.34	2,758
2004	106,224.95	86,892	79,684	26,541	4.56	5,820
2005	80,413.99	64,765	59,393	21,021	4.71	4,463
2006	32,646.90	25,791	23,652	8,995	4.92	1,828
2009	69,039.30	51,365	47,104	21,935	5.33	4,115
2018	909.08	412	378	531	7.83	68
2019	106,125.88	41,856	38,384	67,742	8.45	8,017
2020	920,993.58	305,033	279,731	641,263	9.09	70,546
2021	773,067.86	203,781	186,878	586,190	9.78	59,938
2022	896,430.54	172,294	158,002	738,428	10.50	70,326
2023	162,408.89	19,051	17,471	144,938	11.29	12,838
2024	95,327.02	3,765	3,453	91,874	12.16	7,555
	3,323,117.32	1,041,683	955,277	2,367,841		249,848
	12,048,671.90	4,062,319	4,383,911	7,664,761		820,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2021	67,288.99	23,551	20,512	46,777	6.50	7,196
2023	23,301.32	3,495	3,044	20,257	8.50	2,383
2024	289,619.87	14,481	12,612	277,008	9.50	29,159
	380,210.18	41,527	36,168	344,042		38,738
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	535,014	494,455	218,896	2.50	87,558
2019	33,841.70	18,613	17,202	16,640	4.50	3,698
2021	50,379.19	17,633	16,296	34,083	6.50	5,244
2023	99,558.60	14,934	13,802	85,757	8.50	10,089
	897,131.11	586,194	541,755	355,376		106,589
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	28,671.36	27,238	23,748	4,924	0.50	4,924
2017	17,961.49	13,471	11,745	6,217	2.50	2,487
2021	21,890.53	7,662	6,680	15,210	6.50	2,340
2022	73,558.62	18,390	16,034	57,525	7.50	7,670
2024	408,729.93	20,436	17,817	390,913	9.50	41,149
	550,811.93	87,197	76,024	474,788		58,570
	1,828,153.22	714,918	653,947	1,174,206		203,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 11.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	85,380	55,395	47,061	2.50	18,824
2013	51,777.87	39,697	25,756	26,022	3.50	7,435
2014	178,624.07	125,037	81,125	97,499	4.50	21,666
2015	39,471.49	24,998	16,219	23,253	5.50	4,228
2016	32,235.43	18,267	11,852	20,384	6.50	3,136
2017	165,977.94	82,989	53,844	112,134	7.50	14,951
2018	106,282.35	46,055	29,881	76,401	8.50	8,988
2020	153,962.57	46,189	29,968	123,995	10.50	11,809
2024	42,964.84	1,432	929	42,036	14.50	2,899
	873,752.76	470,044	304,970	568,783		93,936
PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	346,189.24	334,651	346,189			
2011	26,672.91	24,006	26,673			
2012	6,969.59	5,808	6,970			
2014	262,109.02	183,476	260,729	1,380	4.50	307
2016	184,658.73	104,641	148,700	35,958	6.50	5,532
2017	64,069.97	32,035	45,523	18,547	7.50	2,473
2018	1,869.95	810	1,151	719	8.50	85
2020	61,699.27	18,510	26,304	35,396	10.50	3,371
2022	123,461.28	20,577	29,241	94,220	12.50	7,538
2023	61,930.23	6,193	8,801	53,130	13.50	3,936
2024	54,000.87	1,800	2,558	51,443	14.50	3,548
	1,193,631.06	732,507	902,838	290,793		26,790
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	46,085.64	44,550	46,086			
2011	70,068.25	63,061	70,068			
2012	14,758.99	12,299	14,759			
2014	2,414.03	1,690	2,414			
2015	4,956.48	3,139	4,624	332	5.50	60
2016	65,279.25	36,992	54,492	10,787	6.50	1,660

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	40,886	60,229	21,543	7.50	2,872
2018	4,477.95	1,940	2,858	1,620	8.50	191
2019	1,267.76	465	685	583	9.50	61
2020	4,259.10	1,278	1,883	2,376	10.50	226
2022	30,914.09	5,152	7,589	23,325	12.50	1,866
2023	42,498.56	4,250	6,261	36,238	13.50	2,684
	368,751.83	215,702	271,947	96,804		9,620
	2,436,135.65	1,418,253	1,479,756	956,380		130,346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 399 OTHER TANGIBLE PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33					
	138,963.52					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
2017	6,947,107.66					
	6,947,107.66					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 - DENVER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	4,372,239	4,321,949	25,665,975	32.23	796,338
2020	1,918,595.10	237,522	234,790	1,683,805	31.86	52,850
2021	647,293.08	64,988	64,240	583,053	31.34	18,604
2022	2,012,444.98	152,543	150,788	1,861,657	30.50	61,038
2023	104,904.91	5,130	5,071	99,834	29.17	3,422
2024	26,868.58	508	502	26,366	25.96	1,016
	34,698,030.13	4,832,930	4,777,341	29,920,689		933,268
READING DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2073						
NET SALVAGE PERCENT.. 0						
2023	11,739,064.38	547,040	540,747	11,198,317	30.66	365,242
2024	8,666,072.13	156,856	155,052	8,511,020	27.12	313,828
	20,405,136.51	703,896	695,799	19,709,338		679,070
KNITTING MILLS OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	144,859	143,193	1,239,047	21.37	57,981
	1,382,240.38	144,859	143,193	1,239,047		57,981
	56,485,407.02	5,681,685	5,616,333	50,869,074		1,670,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 2.96

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2019	3,525,373.71	969,478	1,058,729	2,466,645	14.50	170,113
2020	39,198.12	8,820	9,632	29,566	15.50	1,907
2021	10,994.97	1,924	2,101	8,894	16.50	539
2022	823,953.90	102,994	112,476	711,478	17.50	40,656
2024	1,250.26	31	34	1,216	19.50	62
	4,400,770.96	1,083,247	1,182,972	3,217,799		213,277

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 4.85

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	277,195.89	277,196	277,196			
2021	1,076,384.85	753,469	208,742	867,643	1.50	578,429
	1,353,580.74	1,030,665	485,938	867,643		578,429

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 42.73

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	22,821.74	22,822	22,822			
2020	1,905,295.97	1,714,766	1,442,422	462,874	0.50	462,874
2021	847,064.50	592,945	498,772	348,292	1.50	232,195
2022	1,482,657.72	741,329	623,589	859,069	2.50	343,628
2023	4,535,143.45	1,360,543	1,144,457	3,390,686	3.50	968,767
2024	6,236,866.83	623,687	524,631	5,712,236	4.50	1,269,386
	15,029,850.21	5,056,092	4,256,693	10,773,157		3,276,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.3	21.80

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	3,795,304	3,055,948	7,639,868	10.00	763,987
	10,695,816.43	3,795,304	3,055,948	7,639,868		763,987
	13,499,682.50	6,599,170	5,859,814	7,639,868		763,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.0	5.66

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 AS OF SEPTEMBER 30, 2024

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						
2015	220,825.74	209,784	216,678	4,148	0.50	4,148
2016	805,219.92	684,437	706,928	98,292	1.50	65,528
2017	1,300,552.48	975,414	1,007,467	293,086	2.50	117,234
2018	1,373,844.01	892,999	922,343	451,501	3.50	129,000
2019	5,970,674.89	3,283,871	3,391,781	2,578,894	4.50	573,088
2020	12,600,894.61	5,670,403	5,856,735	6,744,159	5.50	1,226,211
2021	7,586,244.97	2,655,186	2,742,437	4,843,808	6.50	745,201
2022	8,200,508.34	2,050,127	2,117,495	6,083,013	7.50	811,068
2023	4,527,179.87	679,077	701,392	3,825,788	8.50	450,093
2024	3,266,041.54	163,302	168,668	3,097,373	9.50	326,039
	45,851,986.37	17,264,600	17,831,923	28,020,063		4,447,610
FULLY AMORTIZED						
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	2,314,890.18	2,314,890	2,314,890			
2007	3,259,581.05	3,259,581	3,259,581			
2009	440,868.62	440,869	440,869			
2012	2,703,223.05	2,703,223	2,703,223			
2013	259,177.61	259,178	259,178			
2014	740,529.10	740,529	740,529			
	12,513,078.31	12,513,080	12,513,078			
	58,365,064.68	29,777,680	30,345,001	28,020,063		4,447,610

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 7.62

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 AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	379,040.93	379,041	379,041			
2011	169,183.92	152,266	149,606	19,578	1.50	13,052
2012	36,120.63	30,100	29,574	6,547	2.50	2,619
2016	1,419,264.44	804,255	790,203	629,061	6.50	96,779
2017	76,271,826.62	38,135,913	37,469,586	38,802,241	7.50	5,173,632
2018	171,914.66	74,496	73,194	98,721	8.50	11,614
2019	43,660,591.71	16,009,029	15,729,313	27,931,279	9.50	2,940,135
2021	7,039,054.95	1,642,423	1,613,726	5,425,329	11.50	471,768
2022	1,553,802.60	258,972	254,447	1,299,356	12.50	103,948
2023	2,737,744.74	273,774	268,990	2,468,755	13.50	182,871
2024	1,049,804.90	34,990	34,379	1,015,426	14.50	70,029
	134,488,350.10	57,795,259	56,792,059	77,696,291		9,066,447

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 6.74

PART IV. EXPERIENCED NET SALVAGE

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
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-
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-

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
2022 TRANSACTION YEAR				
367.00		463.82		463.82-
369.00		4,906.28		4,906.28-
375.00		345.87		345.87-
376.10	2,225,032.94	749,916.61		749,916.61-
376.20	213,665.66	270,874.29		270,874.29-
376.30	3,569,860.81	1,130,258.76		1,130,258.76-
376.50	99.53			
378.00	412,657.26	278,820.57		278,820.57-
379.00	144,233.30	98,843.74		98,843.74-
380.00	12,730,509.62	4,547,450.60		4,547,450.60-
381.00	1,556,577.90	711.28		711.28-
382.00	1,859,075.73	164,128.06		164,128.06-
384.00	719,951.43	2,202.00		2,202.00-
385.00		154.19-		154.19
390.10		969.10		969.10-
391.00	6,694.08			
391.10	136,398.30			
391.20	6,467.49			
391.30	347,005.99			
391.92	165,870.51			
392.00	929,504.65			
392.20			1,548,910.16	1,548,910.16
394.00	684,358.29	21,727.71		21,727.71-
396.00	142,855.69			
397.00	82,937.84			
398.00	143,551.53	150,544.57		150,544.57-
	26,077,308.55	7,422,009.07	1,548,910.16	5,873,098.91-

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
2023 TRANSACTION YEAR				
325.10	9,986.53			
325.20	35,825.88			
328.00	1,263.20			
329.00	44,784.66			
330.00	18,208.60			
331.00	24,440.72			
332.00	308,348.25			
334.00	89,724.69			
335.00	49,603.72			
337.00	11,062.15			
367.00	13.90	411.88		411.88-
369.00		231.13		231.13-
375.00	4,361.80	1,876.12		1,876.12-
376.10	1,911,104.74	1,693,881.68		1,693,881.68-
376.20	231,008.33	633,299.14		633,299.14-
376.30	3,015,781.26	311,402.09		311,402.09-
376.50	147.85			
378.00	125,958.48	206,791.94		206,791.94-
379.00	87,005.59	85,311.85		85,311.85-
380.00	14,014,376.89	5,345,562.48		5,345,562.48-
381.00	1,365,599.25	35,495.28		35,495.28-
381.10	1,591,780.95	2,076.27		2,076.27-
382.00	147,042.47	117,423.95		117,423.95-
383.00		805.84		805.84-
384.00	73,967.50	82.38		82.38-
390.10	2,990,794.20	395.27		395.27-
392.00	363,110.57			
392.20			887,269.86	887,269.86
394.00		167.21		167.21-
397.00		11.22		11.22-
398.00		79,441.38		79,441.38-
	26,515,302.18	8,514,667.11	887,269.86	7,627,397.25-

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
2024 TRANSACTION YEAR				
367.00	15,789.19-	5,800.82		5,800.82-
375.00		.25		.25-
376.10	3,278,709.32	1,190,708.39		1,190,708.39-
376.20	340,704.97	682,407.68		682,407.68-
376.30	3,202,277.34	819,607.41		819,607.41-
376.50	9.47			
378.00	1,310.54	165,132.29		165,132.29-
379.00		43,038.20		43,038.20-
380.00	11,321,460.10	4,613,723.58		4,613,723.58-
381.00	1,560,893.83	48,410.73		48,410.73-
381.10		9,684.81		9,684.81-
382.00	168,066.15	65,380.33		65,380.33-
383.00		3,328,106.96		3,328,106.96-
384.00	56,498.06	281.79		281.79-
385.00		984.10		984.10-
386.10		207.86		207.86-
390.10	3,960,071.14	552,199.64		552,199.64-
391.00	28,382.78			
391.10	10,004,713.85			
391.20	1,637.58			
391.30	6,310,627.32			
392.00	22,224.80			
392.20			645,657.43	645,657.43
393.00	1,768.11			
394.00	1,697,038.69			
397.00	31,989.83	2,888.76		2,888.76-
398.00	139,478.08	74,235.76		74,235.76-
	42,112,072.77	11,602,799.36	645,657.43	10,957,141.93-
TOTAL	138,454,327.50	43,029,572.54	4,434,198.45	38,595,374.09-