

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 D
(Fully Projected Future)
ALLOCATED COST OF SERVICE STUDY
AS OF SEPTEMBER 30, 2026

Witness: John D. Taylor
Prepared by: Atrium Economics

UGI UTILITIES, INC. – GAS DIVISION
PA P.U.C. NOS. 7 & 7S
SUPPLEMENT NO. 55

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PENNSYLVANIA PUBLIC UTILITY COMMISSION

UGI UTILITIES, INC
GAS DIVISION

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ATRIUM ECONOMICS
CENTERED ON ENERGY

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I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Allocated Cost of Service Study (“ACOSS”) model and related schedules prepared for UGI Utilities, Inc. - Gas Division (“UGI Gas” or “the Company”) based on the Fully Projected Future Test Year ending September 30, 2026 (“FPFTY”).

The document is organized into three sections. The first section discusses the purpose of cost allocation and includes an overview of Atrium’s ACOSS model used to develop the cost allocation study. The second section, UGI Gas Cost of Service Procedures, includes details of the methodologies adopted in the development of the study. The last section presents the results of the cost-of-service allocation.

1. Purpose of Cost Allocation

The purpose of ACOSS is to determine the cost-of-service responsibilities of each customer class upon which the base rates may be established. The revenue requirement studies provide the overall level of costs of providing service, while the ACOSS is used to change the basic rate structures and/or the relative overall cost responsibility of each customer class. Based on the functionalization and classification of costs and allocation methodologies used in the ACOSS, the revenue requirement by customer class is determined and used in designing the Company’s proposed base rates. In other words, the ACOSS measures each class’s contribution to the Company’s overall cost of service. Comparing the costs to serve any customer class with that class’s rate revenues provides a measure of the return realized from that class and their associated revenue-to-cost ratio. This allows for a comparison across classes to ascertain the presence and extent of interclass subsidization (i.e., when one class pays more than its cost to serve, and another pays less than its cost to serve).

2. ACOSS Procedures

Cost of service studies utilize a three-step process: functionalization, classification, and allocation.

In the first step, the functionalization sets off with assigning the Federal Energy Regulatory Commission (“FERC”) plant accounts and associated investment balances to appropriate cost of service functions, such as Production, Distribution, On-Site and Metering, Customer Services, and Gas Supply. The expenses related to particular property investments or groups of investments can often follow the same functionalization and are allocated based on the ratios of gas plant assigned to each function. These plant ratios can be used to functionalize most other cost items.

In the second step, classification, each functional cost category is further separated by cost causation. There are three basic cost-defining characteristics of natural gas services: demand, commodity, and customer.

- Demand (Capacity) related costs are associated with the peak usage of the utility system. These costs are necessary to maintain the system at a level sufficient to satisfy the greatest demand that all the customers could place upon the system.
- Commodity-related costs are variable costs that vary with the quantity of gas consumed. These costs reflect the number of units consumed or supplied during a period of time.

- Customer-related costs are associated with serving customers regardless of their usage or demand characteristics. Customer-related costs are incurred to attach a customer to the distribution system, meter any gas usage and maintain the customer's account. Customer costs are a function of the number of customers served and continue to be incurred whether or not the customer uses any gas. They generally include capital costs associated with minimum size distribution mains, services, meters, regulators and customer service and accounting expenses.

The last step is to allocate these cost components among customer classes. An analysis of the utility's records may indicate specific costs that should be isolated and directly assigned to a particular customer or group of customers in the same class of service. Direct assignments best reflect the cost causation characteristics of serving individual customers or groups of customers. Therefore, in performing an ACOSS, the cost analyst seeks to maximize the amount of plant and expense directly assigned to particular customer groups to avoid the need to rely upon other more generalized allocation methods. Where costs cannot be directly assigned, the development of allocation factors by customer class use principles of both economics and engineering. This results in appropriate allocation factors for different elements of costs based on cost causation.

3. Atrium Economics Cost of Service Study Model Overview

The Allocated Cost of Service Study ("ACOSS") is submitted in support of the direct testimony of John D. Taylor as Schedule 1. The ACOSS model presented in this proceeding is a Microsoft Excel based model that allows the user to modify various inputs and assumptions.

ACOSS Model Capabilities

The Atrium Economics' ACOSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e. production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of costs of gas, income taxes, working capital, depreciation reserve, and depreciation expenses.
- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

Follows Standard 3-Step Allocation

The Atrium ACOSS Model follows the standard three-step analysis process: 1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized

components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium ACOSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each customer class; and calculates unit costs by function for customer, commodity, and demand categories. Accounting costs are reported by the FERC account level, and the allocation of administrative and general ("A&G") expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

Unit Cost Output Functionality

The ACOSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per therm or ccf, per dekatherm or mcf of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary the ACOSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

II. UGI GAS'S COST OF SERVICE PROCEDURES

1. Functionalization

The following functional cost categories were identified for purposes of UGI Gas's cost allocation:

- Storage
- Transmission
- Distribution
- Customer

UGI Gas's assigned functional categories are presented on Schedule 4 - Account Balances and Allocation Methods.

2. Classification

The following classification categories were identified for purposes of UGI Gas's cost allocation:

- Commodity
- Demand
- Customer

UGI Gas's assigned classification categories are presented on Schedule 4.

3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External and Internal Allocation Factors are utilized to allocate costs among various customer classes.

3.1.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

Rate Schedule	ACOSS Customer Class
Rate R - General Service – Residential Rate RT – General Service - Residential Transportation Rate GL – General Service - Gas Light Service	Rate R
Rate N - General Service – Non-Residential Rate NT - General Service - Non-Residential Transportation	Rate N
Rate DS – Delivery Service	Rate DS
Rate LFD – Large Firm Delivery Service	Rate LFD
Rate XD – Extended Large Firm Delivery Service	Rate XD Firm
Rate IS - Interruptible Service	Interruptible

3.1.2. External Allocation Factors

UGI Gas's External Allocation Factors are presented on Schedule 5. The External Allocation Factors are developed based on the special studies conducted using various detailed data.

Customer Allocation Factors

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

MTR_381	The meters factor is based on the total cost of Meters (FERC Account 381) and Industrial Measuring and Regulating Station Equipment (“M&R equipment”; FERC Account 385) used to serve customers in different rate classes. The calculation relies upon the Company’s records, which provide an inventory of each type and size of meter and M&R equipment for a specific rate schedule.
MTR_383	The house regulators factor is determined by the weighted number of customers for the rate cases R and N. Rate R assumes a 1:1 relationship customer/house regulator. The customer weighting for Rate N is determined by the average cost per service relationship between Rate R and Rate N and it relies upon the data contained in the Company’s property records which provide the total cost of service lines by customer class.
MTR_385	The Industrial Measuring and Regulating Station Equipment factor is developed using the same methodology for factor MTR_381, excluding Rates R and N.
SVCS_380	The services factor is based on the total cost of Services (FERC Account 380) used to serve customers in different rate classes. The analysis calculation relies upon the Company’s records, which provide an inventory of service sizes for a specific rate schedule.
CUST	The customer factor is based on the proforma customer count
SALES_EXP_R/N	The sales expense factor is calculated using the number of customers for each classification in Rates R and N only
R_Direct	Direct assignment to Rate R
XD_Direct	Direct assignment to Rate XD Firm
Uncollectibles	The Uncollectible Accounts factor (FERC Account 904) is based on a 3-year average of net write-offs by rate class.
Customer Deposits	Based on a historical analysis of customer deposits by class
DIR_910.10	Direct assignment of Energy Efficiency and Conservation Program expenses
Reconnect	Based on a historical analysis of customer reconnection fees by class

Commodity and Revenue Allocation Factors

Costs classified as “Commodity” are allocated among customer classes based on the weather-normalized volumes for the test period. The “Revenue” factors directly assign revenues to the relevant customer class.

TOTVOL	Total Volumes based on forecasted billing determinants
Avg. PGC Volumes	Based on the average daily Purchased Gas Cost (PGC) volumes (mcf) for each service classification in the FPFTY
Avg. PGC_Choice Volumes	Based on the average daily Purchased Gas Cost (PGC) and Choice volumes (mcf) for each service classification in the FPFTY
Avg. Daily Throughput	Based on the average daily throughput volumes (mcf) for each service classification in the FPFTY
Revenues	Based on the Sales Revenue under Present Rates, excluding cost of gas revenues
GCR	Factor developed to directly assign associated gas cost revenues to the specific class in the FPFTY
Penalty Revenue	Base on a historical analysis of penalty revenue (forfeited discounts) by class

Demand Allocation Factors

Demand-related costs are generally allocated based on peak capacity demand for each customer class.

PEAKDAY_EXCESS	Peak day excess throughput for each service classification, excluding interruptible
PEAKDAY_EXCESS_Excl XD	Peak day excess throughput for each service classification, excluding interruptible and XD Firm Service
AVG_EXCESS	Weighting of the factors derived from average daily throughput volumes and from peak day excess demand for each service classification. Weighting is based on total system load factor
AVG_EXCESS_Excl XD	Weighting of the factors derived from average daily throughput volumes and from peak day excess demand for each service classification, excluding XD Firm Service (direct assigned) and 100% interruptible. Weighting is based on system load factor for firm service

3.2.Internal Allocation Factors

UGI Gas’s Internal Allocation Factors are presented on Schedule 6. Internal Allocation Factors are developed within the ACOSS model based on the cost ratios of allocated cost using the external allocation factors.

INT_TOTPLT	Total Plant – The factor is based on the total plant in service by customer class.
INT_RATEBASE	Total Rate Base – The factor is based on the derived rate base by customer class.
INT_OM	Operation and Maintenance Expense excluding Administrative and General Expenses – The factor is based on the total customer class allocated O&M Expenses, excluding A&G Expenses.
INT_LABOR	Total Labor Expense – The factor is based on the total customer class allocated labor-related expenses.
INT_REVREQ	Total Revenue Requirement – The factor is based on the total test year expenses at current rates and return on rate base.
INT_DISTEXP	Distribution Operation Expenses – The factor is based on the test year expenses in FERC Accounts 871 through 879
INT_DMAINT	Distribution Maintenance Expenses – The factors is based on the test year expenses in FERC Accounts 886 through 893
INT_MAINSXSMML	Distribution Plant Mains, excluding small diameters (under 4”) – The factor is based on the allocated plant balances by customer class of FERC Account 376 "Mains" identified as large and direct assigned
INT_MAINS	Distribution Plant Mains – The factor is based on the allocated plant balances by customer class of FERC Account 376 "Mains"

III. UGI GAS'S ALLOCATED COST OF SERVICE RESULTS

- 1. Schedule 1 – Summary of Cost of Service and Rate of Return Under Current and Proposed Rates**
- 2. Schedule 2 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class**
- 3. Schedule 3 - Cost of Service Allocation Study Detail by Account**
- 4. Schedule 4 - Account Balances and Allocation Methods**
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- 6. Schedule 6 - Internal Allocation Factors Summary**

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 1 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Category Description	Total Company	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
1	Rate Base							
2	Plant in Service	\$ 6,218,576	\$ 3,734,109	\$ 1,493,820	\$ 257,461	\$ 407,169	\$ 192,239	\$ 133,778
3	Accumulated Reserve	(1,618,836)	(1,002,898)	(380,410)	(63,009)	(95,509)	(45,186)	(31,824)
4	Other Rate Base Items	(596,247)	(345,300)	(153,685)	(25,622)	(41,005)	(17,193)	(13,442)
5	Total Rate Base	\$ 4,003,493	\$ 2,385,910	\$ 959,725	\$ 168,830	\$ 270,656	\$ 129,860	\$ 88,512
6	Revenue at Current Rates							
7	Sales Revenue	\$ 768,792	\$ 459,330	\$ 155,159	\$ 35,142	\$ 55,482	\$ 39,193	\$ 24,486
8	Gas Cost Revenue	357,259	264,222	92,842	49	146	-	-
9	N/A	-	-	-	-	-	-	-
10	Subtotal Base Revenue at Current Rates	\$ 1,126,051	\$ 723,552	\$ 248,001	\$ 35,191	\$ 55,628	\$ 39,193	\$ 24,486
11	Other Revenues	\$ 14,836	\$ 8,061	\$ 2,599	\$ 280	\$ 412	\$ 3,337	\$ 148
12	N/A	-	-	-	-	-	-	-
13	Total Revenue at Current Rates	\$ 1,140,887	\$ 731,613	\$ 250,600	\$ 35,471	\$ 56,040	\$ 42,530	\$ 24,634
14	Expenses at Current Rates							
15	Purchased Power Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	O&M and A&G Expenses	665,667	479,885	141,839	11,032	14,659	13,550	4,703
17	Depreciation and Amortization Expense	157,093	101,545	33,771	5,727	8,583	4,635	2,833
18	Taxes Other Than Income	14,305	8,780	3,136	616	855	619	299
19	Current Gross Receipts Tax	-	-	-	-	-	-	-
20	Deferred Income Taxes	-	-	-	-	-	-	-
21	Current Income Taxes	45,571	21,209	10,778	2,714	4,791	3,559	2,520
22	Total Expenses at Current Rates	\$ 882,636	\$ 611,419	\$ 189,523	\$ 20,089	\$ 28,887	\$ 22,362	\$ 10,356
23	Operating Income at Current Rates	\$ 258,251	\$ 120,194	\$ 61,077	\$ 15,382	\$ 27,152	\$ 20,167	\$ 14,279
24	Current Rate of Return	6.5%	5.0%	6.4%	9.1%	10.0%	15.5%	16.1%
25	Relative Rate of Return	1.00	0.78	0.99	1.41	1.56	2.41	2.50
26	Current Revenue to Cost Ratio	0.91	0.87	0.90	1.02	1.08	1.32	1.45
27	Current Parity Ratio	1.00	0.96	0.99	1.12	1.18	1.45	1.59
28	Current Revenue at Equal Rates of Return							
29	Current Rate of Return	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
30	Current Operating Income at Equal ROR	\$ 258,251	\$ 153,907	\$ 61,909	\$ 10,891	\$ 17,459	\$ 8,377	\$ 5,710
31	Current Income Taxes - Equal ROR	45,571	27,158	10,924	1,922	3,081	1,478	1,008
32	Current Gross Receipts Tax - Equal ROR	-	-	-	-	-	-	-
33	Other Expenses - Equal ROR	837,065	584,261	178,599	18,167	25,806	20,884	9,348
34	Total Margin at Equal Rates of Return	\$ 1,140,887	\$ 765,326	\$ 251,432	\$ 30,980	\$ 46,346	\$ 30,739	\$ 16,065
35	Current (Subsidies)/Excesses	\$ -	\$ (33,713)	\$ (832)	\$ 4,491	\$ 9,693	\$ 11,791	\$ 8,569
36	Revenue Requirement at Equal Rates of Return							
37	Required Return	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%
38	Required Operating Income	\$ 337,094	\$ 200,894	\$ 80,809	\$ 14,216	\$ 22,789	\$ 10,934	\$ 7,453

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 1 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Category Description	Total Company	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
39	Expenses at Required Return							
40	Purchased Power Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	O&M and A&G Expenses	665,667	479,885	141,839	11,032	14,659	13,550	4,703
42	Depreciation and Amortization Expense	157,093	101,545	33,771	5,727	8,583	4,635	2,833
43	Taxes Other Than Income	14,305	8,780	3,136	616	855	619	299
44	Gross Receipts Tax	-	-	-	-	-	-	-
45	Deferred Income Taxes	-	-	-	-	-	-	-
46	Current Income Taxes	45,571	27,158	10,924	1,922	3,081	1,478	1,008
47	Gross-up Federal Income Tax	20,958	12,490	5,024	884	1,417	680	463
48	Gross-up State Utility Tax	8,667	5,165	2,078	365	586	281	192
49	Gross-up Bad Debts	1,927	1,791	134	0	1	-	0
50	Gross-up Annual Filing Fee	-	-	-	-	-	-	-
51	Total Expenses at Required Return	\$ 914,188	\$ 636,814	\$ 196,906	\$ 20,546	\$ 29,181	\$ 21,243	\$ 9,499
52	Total Revenue Requirement at Equal Rates of Return	\$ 1,251,282	\$ 837,708	\$ 277,714	\$ 34,761	\$ 51,970	\$ 32,177	\$ 16,952
53	LESS							
54	Other Revenues	14,836	8,061	2,599	280	412	3,337	148
55	N/A	-	-	-	-	-	-	-
56	Total Base Rate Revenue Requirement at Equal Rates of Return	\$ 1,236,446	\$ 829,647	\$ 275,116	\$ 34,482	\$ 51,559	\$ 28,840	\$ 16,803
57	Base Rate Margin (Deficiency)/Surplus	\$ (110,395)	\$ (106,095)	\$ (27,115)	\$ 710	\$ 4,069	\$ 10,353	\$ 7,683
58	Proposed Margin (Decrease)/Increase	\$ 110,395	\$ 83,096	\$ 27,341	\$ 1,100	\$ 1,101	\$ (1,110)	\$ (1,133)
59	Total Revenue at Proposed Rates	\$ 1,251,282	\$ 814,709	\$ 277,940	\$ 36,571	\$ 57,140	\$ 41,420	\$ 23,502
60	Total Base Rate Revenue at Proposed Rates	\$ 1,236,446	\$ 806,648	\$ 275,342	\$ 36,291	\$ 56,729	\$ 38,083	\$ 23,353
61	Proposed Percentage Change to Total Revenue	9.7%	11.4%	10.9%	3.1%	2.0%	-2.6%	-4.6%
62	Proposed Percentage Change to Margin Revenue	9.8%	11.5%	11.0%	3.1%	2.0%	-2.8%	-4.6%
63	Proposed (Subsidies)/Excesses	-	(22,999)	226	1,810	5,170	9,243	6,550
64	Operating Income at Proposed Rates							
65	Operating Expenses	\$ 837,065	\$ 590,209	\$ 178,745	\$ 17,375	\$ 24,096	\$ 18,804	\$ 7,836
66	Proposed Revenue Related Expenses	22,885	14,930	5,096	672	1,050	705	432
67	Operating Income Prior to Taxes	391,332	209,569	94,099	18,525	31,994	21,911	15,233
68	Income Taxes	75,196	40,269	18,081	3,560	6,148	4,210	2,927
69	Total Operating Income at Proposed Rates	\$ 316,136	\$ 169,300	\$ 76,017	\$ 14,965	\$ 25,847	\$ 17,701	\$ 12,306
70	Proposed Rate of Return	7.9%	7.1%	7.9%	8.9%	9.5%	13.6%	13.9%
71	Relative Rate of Return	1.00	0.90	1.00	1.12	1.21	1.73	1.76
72	Proposed Revenue to Cost Ratio	1.00	0.97	1.00	1.05	1.10	1.29	1.39
73	Proposed Parity Ratio	1.00	0.97	1.00	1.05	1.10	1.29	1.39

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
PPFTY September 30, 2026 (\$ in Thousands)
Schedule 2 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
1	Functional Rate Base							
2	Production							
3	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Storage							
8	Demand	\$ 19,462	\$ 12,193	\$ 7,269	\$ -	\$ -	\$ -	\$ -
9	Commodity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal	\$ 19,462	\$ 12,193	\$ 7,269	\$ 0	\$ 0	\$ -	\$ -
12	Distribution							
13	Demand	\$ 2,343,881	\$ 1,031,879	\$ 705,800	\$ 146,401	\$ 252,503	\$ 126,221	\$ 81,077
14	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ 1,411,336	\$ 1,136,985	\$ 229,685	\$ 19,611	\$ 14,490	\$ 3,633	\$ 6,933
16	Subtotal	\$ 3,755,218	\$ 2,168,864	\$ 935,485	\$ 166,012	\$ 266,993	\$ 129,855	\$ 88,010
17	Customer							
18	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Customer	\$ 216,113	\$ 198,941	\$ 12,913	\$ 1,986	\$ 2,227	\$ 5	\$ 42
21	Subtotal	\$ 216,113	\$ 198,941	\$ 12,913	\$ 1,986	\$ 2,227	\$ 5	\$ 42
37	Total							
38	Demand	\$ 2,376,043	\$ 1,049,985	\$ 717,127	\$ 147,233	\$ 253,939	\$ 126,221	\$ 81,538
39	Commodity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -
40	Customer	\$ 1,627,450	\$ 1,335,925	\$ 242,598	\$ 21,597	\$ 16,717	\$ 3,639	\$ 6,975
41	TOTAL RATE BASE	\$ 4,003,493	\$ 2,385,910	\$ 959,725	\$ 168,830	\$ 270,656	\$ 129,860	\$ 88,512

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 2 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
42	Functional Revenue Requirement							
43	Production							
44	Demand	\$ 1,670	\$ 1,236	\$ 434	\$ -	\$ -	\$ -	\$ -
45	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal	\$ 1,670	\$ 1,236	\$ 434	\$ -	\$ -	\$ -	\$ -
48	Storage							
49	Demand	\$ 2,044	\$ 1,280	\$ 763	\$ -	\$ -	\$ -	\$ -
50	Commodity	\$ 357,269	\$ 264,229	\$ 92,844	\$ 49	\$ 146	\$ -	\$ -
51	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Subtotal	\$ 359,313	\$ 265,509	\$ 93,608	\$ 49	\$ 146	\$ -	\$ -
53	Distribution							
54	Demand	\$ 425,416	\$ 184,136	\$ 126,269	\$ 26,001	\$ 44,512	\$ 30,189	\$ 14,309
55	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Customer	\$ 265,551	\$ 204,440	\$ 44,484	\$ 6,896	\$ 5,216	\$ 1,983	\$ 2,532
57	Subtotal	\$ 690,967	\$ 388,576	\$ 170,753	\$ 32,897	\$ 49,728	\$ 32,171	\$ 16,841
58	Customer							
59	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Customer	\$ 197,424	\$ 181,498	\$ 12,310	\$ 1,690	\$ 1,880	\$ 5	\$ 41
62	Subtotal	\$ 197,424	\$ 181,498	\$ 12,310	\$ 1,690	\$ 1,880	\$ 5	\$ 41
78	Total							
79	Demand	\$ 431,038	\$ 187,540	\$ 128,076	\$ 26,126	\$ 44,728	\$ 30,189	\$ 14,379
80	Commodity	\$ 357,269	\$ 264,229	\$ 92,844	\$ 49	\$ 146	\$ -	\$ -
81	Customer	\$ 462,975	\$ 385,938	\$ 56,794	\$ 8,586	\$ 7,096	\$ 1,988	\$ 2,573
82	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN	\$ 1,251,282	\$ 837,708	\$ 277,714	\$ 34,761	\$ 51,970	\$ 32,177	\$ 16,952
83	Demand	34.45%	22.39%	46.12%	75.16%	86.06%	93.82%	84.82%
84	Energy	28.55%	31.54%	33.43%	0.14%	0.28%	0.00%	0.00%
85	Customer	37.00%	46.07%	20.45%	24.70%	13.65%	6.18%	15.18%

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 2 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
86	Unit Costs							
87	Production							
88	Demand	\$ 0.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Storage							
92	Demand	\$ 1.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Commodity	\$ 1.04	\$ 4.93	\$ 2.91	\$ 0.01	\$ 0.01	\$ -	\$ -
94	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Distribution							
96	Demand	\$ 248.49	\$ -	\$ -	\$ -	\$ 29.39	\$ 152.75	\$ -
97	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Customer	\$ 31.61	\$ 27.12	\$ 53.36	\$ 432.08	\$ 688.87	\$ 3,004.38	\$ 667.62
99	Customer							
100	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Customer	\$ 23.50	\$ 24.07	\$ 14.77	\$ 105.89	\$ 248.29	\$ 8.24	\$ 10.91
115	Total							
116	Demand	\$ 251.77	\$ -	\$ -	\$ -	\$ 29.54	\$ 152.75	\$ -
117	Commodity	\$ 1.04	\$ 4.93	\$ 2.91	\$ 0.01	\$ 0.01	\$ -	\$ -
118	Customer (per cust month)	\$ 55.11	\$ 51.19	\$ 68.13	\$ 537.96	\$ 937.16	\$ 3,012.62	\$ 678.53
119	Demand & Customer (per cust month)	\$ 106.42	\$ 76.07	\$ 221.76	\$ 2,174.94	\$ 6,844.16	\$ 48,752.94	\$ 4,470.34
120	BILLING DETERMINANTS							
121	Demand (Billing Demand)	1,712,040				1,514,400	197,640	
122	Commodity	344,743,999	53,587,260	31,946,952	8,994,736	26,589,489	208,312,847	15,312,715
123	Customers (Number of Bills)	8,400,804	7,539,180	833,640	15,960	7,572	660	3,792

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPPTY September 30, 2026 (\$ in Thousands)
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
1	RATE BASE									
2	Plant in Service									
3	Intangible Plant									
4	Organization	301	291	-	185	57	13	15	16	6
5	Franchises & Consents	302	194	-	116	47	8	13	6	4
6	Misc. Intangible Plant	303	290	-	174	70	12	19	9	6
7	Subtotal - Intangible Plant		775	-	475	173	33	46	31	16
					-	-	-	-	-	-
8	Manufactured Gas Production Plant				0	0	0	0	0	0
9	Land and Land Rights	304	-	-	-	-	-	-	-	-
10	Structures and Improvements	305	-	-	-	-	-	-	-	-
11	Liquefied Petroleum Gas Equipment	311	-	-	-	-	-	-	-	-
12	Producing Lands	325.1	-	-	-	-	-	-	-	-
13	Production Leaseholds	325.2	-	-	-	-	-	-	-	-
14	Rights-Of-Way	325.4	-	-	-	-	-	-	-	-
15	Other Lands	325.5	-	-	-	-	-	-	-	-
16	Field Measuring and Regulating Station Equipment	328	-	-	-	-	-	-	-	-
17	Other Structures	329	-	-	-	-	-	-	-	-
18	Producing Gas Wells - Well Construction	330	-	-	-	-	-	-	-	-
19	Producing Gas Wells - Well Equipment	331	-	-	-	-	-	-	-	-
20	Field Lines	332	-	-	-	-	-	-	-	-
21	Field Measuring and Regulating Station Equipment	334	-	-	-	-	-	-	-	-
22	Drilling and Cleaning Equipment	335	-	-	-	-	-	-	-	-
23	Other Equipment	337	-	-	-	-	-	-	-	-
24	Subtotal - Manufactured Gas Production Plant		-	-	-	-	-	-	-	-
					-	-	-	-	-	-
25	Natural Gas Underground Storage Plant				-	-	-	-	-	-
26	Land	350.1	-	-	-	-	-	-	-	-
27	Rights-of-way	350.2	-	-	-	-	-	-	-	-
28	Structures and Improvements	351	-	-	-	-	-	-	-	-
29	Well Construction	352	-	-	-	-	-	-	-	-
30	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
31	Reservoirs	352.2	-	-	-	-	-	-	-	-
32	Nonrecoverable natural gas	352.3	-	-	-	-	-	-	-	-
33	Lines	353	-	-	-	-	-	-	-	-
34	Compressor Station Equipment	354	-	-	-	-	-	-	-	-
35	Measuring and Regulating Equipment	355	-	-	-	-	-	-	-	-
36	Purification Equipment	356	-	-	-	-	-	-	-	-
37	Other Equipment	357	-	-	-	-	-	-	-	-
38	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
39	Subtotal - Natural Gas Underground Storage Plant		-	-	-	-	-	-	-	-
					-	-	-	-	-	-
40	Transmission plant				-	-	-	-	-	-
41	Land and Land Rights	365.1	47	-	22	15	3	5	-	2
42	Rights-of-Way	365.2	868	-	404	277	57	98	-	31
43	Structures and improvements	366	162	-	76	52	11	18	-	6
44	Mains	367	38,534	-	17,940	12,313	2,526	4,357	-	1,397
45	Compressor station equipment	368	-	-	-	-	-	-	-	-
46	Measuring and regulating station equipment	369	6,173	-	2,874	1,972	405	698	-	224
47	Communication equipment	370	3,505	-	1,632	1,120	230	396	-	127
48	Other equipment	371	351	-	163	112	23	40	-	13
49	Testing Equipment	371.1	-	-	-	-	-	-	-	-
50	Subtotal - Transmission plant		49,640	-	23,111	15,861	3,254	5,613	-	1,800

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
51	Distribution Plant				-	-	-	-	-	-
52	Land and land rights	374	11,589	-	5,129	3,520	722	1,246	572	400
53	Structures and improvements	375	8,695	-	3,848	2,641	542	935	429	300
54	Mains - Small	376	1,076,660	-	501,261	344,023	70,587	121,746	-	39,042
55	Mains - Large	376	1,725,896	-	803,526	551,473	113,152	195,161	-	62,584
56	Mains - Direct	376	145,480	-	-	-	-	-	145,480	-
57	Compressor station equipment	377	-	-	-	-	-	-	-	-
58	Measuring and regulating station equipment—general	378	223,495	-	98,918	67,889	13,929	24,025	11,029	7,704
59	Measuring and regulating station equipment—city gate check stations	379	64,700	-	28,636	19,653	4,032	6,955	3,193	2,230
60	Services	380	1,838,567	-	1,610,189	213,735	7,463	4,703	467	2,010
61	Meters	381	221,937	-	98,957	95,884	11,830	9,157	1,605	4,504
62	Meter installations	382	129,078	-	57,553	55,766	6,880	5,325	934	2,620
63	House regulators	383	10,132	-	8,945	1,187	-	-	-	-
64	House regulatory installations	384	17,644	-	15,577	2,067	-	-	-	-
65	Industrial measuring and regulating station equipment	385	45,236	-	20,170	19,543	2,411	1,866	327	918
66	Other property	386	1,068	-	935	124	4	3	0	1
67	Other equipment	387	6,722	-	4,141	1,345	216	338	572	111
68	Other equipment	387.1	-	-	-	-	-	-	-	-
69	Asset retirement costs for distribution plant	388	-	-	-	-	-	-	-	-
70	Subtotal - Distribution Plant		5,526,899	-	3,257,787	1,378,852	231,768	371,460	164,608	122,425
71	General Plant				-	-	-	-	-	-
72	Land and Land Rights	389	13,577	-	9,585	2,095	474	636	584	202
73	Land and Land Rights - Common Allocated	389.1	-	-	-	-	-	-	-	-
74	Structures and Improvements	390	214,892	-	151,715	33,153	7,508	10,070	9,249	3,196
75	Reading Service Center - Common Allocated	390.1	-	-	-	-	-	-	-	-
76	Structures and Improvements - Common Allocated	390.2	-	-	-	-	-	-	-	-
77	Office Furniture and Equipment	391	278,948	-	196,939	43,036	9,746	13,072	12,005	4,149
78	Office Furniture and Equip. - CIS	391.1	-	-	-	-	-	-	-	-
79	Office Furniture and Equip. - System Development Costs	391.2	-	-	-	-	-	-	-	-
80	Office Furniture and Equip. - System Development Costs	391.4	-	-	-	-	-	-	-	-
81	Transportation Equipment	392	70,575	-	49,827	10,888	2,466	3,307	3,037	1,050
82	Transportation Equipment - Common Allocated	392.1	-	-	-	-	-	-	-	-
83	Stores Equipment	393	16	-	11	2	1	1	1	0
84	Tools, Shop, and Garage Equipment	394	46,548	-	32,863	7,181	1,626	2,181	2,003	692
85	Laboratory Equipment	395	438	-	309	68	15	21	19	7
86	Power Operated Equipment	396	12,049	-	8,506	1,859	421	565	519	179
87	Communication Equipment	397	1,799	-	1,270	278	63	84	77	27
88	Misc. Equipment	398	2,420	-	1,709	373	85	113	104	36
89	Other Intangible Property	399	-	-	-	-	-	-	-	-
90	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
91	Subtotal - General Plant		641,262	-	452,736	98,934	22,406	30,050	27,599	9,538
92	Other Assets				-	-	-	-	-	-
93	Gas Plant Held for Future Use - Production Plant	101.1	-	-	-	-	-	-	-	-
94	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
95	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
96	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
97	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
98	Subtotal - Other Assets		-	-	-	-	-	-	-	-
99	Total Plant in Service		6,218,576	-	3,734,109	1,493,820	257,461	407,169	192,239	133,778

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPPTY September 30, 2026 (\$ in Thousands)
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
100	Accumulated Depreciation & Amortization				-	-	-	-	-	-
101	Intangible Plant				-	-	-	-	-	-
102	Organization	301	-	-	-	-	-	-	-	-
103	Franchises & Consents	302	-	-	-	-	-	-	-	-
104	Misc. Intangible Plant	303	-	-	-	-	-	-	-	-
105	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
106	Manufactured Gas Production Plant				-	-	-	-	-	-
107	Land and Land Rights	304	-	-	-	-	-	-	-	-
108	Structures and Improvements	305	-	-	-	-	-	-	-	-
109	Liquefied Petroleum Gas Equipment	311	-	-	-	-	-	-	-	-
110	Producing Lands	325.1	-	-	-	-	-	-	-	-
111	Production Leaseholds	325.2	-	-	-	-	-	-	-	-
112	Rights-Of-Way	325.4	-	-	-	-	-	-	-	-
113	Other Lands	325.5	-	-	-	-	-	-	-	-
114	Field Measuring and Regulating Station Equipment	328	-	-	-	-	-	-	-	-
115	Other Structures	329	-	-	-	-	-	-	-	-
116	Producing Gas Wells - Well Construction	330	-	-	-	-	-	-	-	-
117	Producing Gas Wells - Well Equipment	331	-	-	-	-	-	-	-	-
118	Field Lines	332	-	-	-	-	-	-	-	-
119	Field Measuring and Regulating Station Equipment	334	-	-	-	-	-	-	-	-
120	Drilling and Cleaning Equipment	335	-	-	-	-	-	-	-	-
121	Other Equipment	337	-	-	-	-	-	-	-	-
122	Subtotal - Manufactured Gas Production Plant		-	-	-	-	-	-	-	-
123	Natural Gas Underground Storage Plant				-	-	-	-	-	-
124	Land	350.1	-	-	-	-	-	-	-	-
125	Rights-of-way	350.2	-	-	-	-	-	-	-	-
126	Structures and Improvements	351	-	-	-	-	-	-	-	-
127	Well Construction	352	-	-	-	-	-	-	-	-
128	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
129	Reservoirs	352.2	-	-	-	-	-	-	-	-
130	Nonrecoverable natural gas	352.3	-	-	-	-	-	-	-	-
131	Lines	353	-	-	-	-	-	-	-	-
132	Compressor Station Equipment	354	-	-	-	-	-	-	-	-
133	Measuring and Regulating Equipment	355	-	-	-	-	-	-	-	-
134	Purification Equipment	356	-	-	-	-	-	-	-	-
135	Other Equipment	357	-	-	-	-	-	-	-	-
136	Lines	353	-	-	-	-	-	-	-	-
137	Subtotal - Natural Gas Underground Storage Plant		-	-	-	-	-	-	-	-
138	Transmission plant				-	-	-	-	-	-
139	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
140	Rights-of-Way	365.2	(583)	-	(271)	(186)	(38)	(66)	-	(21)
141	Structures and improvements	366	(157)	-	(73)	(50)	(10)	(18)	-	(6)
142	Mains	367	(23,521)	-	(10,951)	(7,516)	(1,542)	(2,660)	-	(853)
143	Compressor station equipment	368	-	-	-	-	-	-	-	-
144	Measuring and regulating station equipment	369	(4,343)	-	(2,022)	(1,388)	(285)	(491)	-	(157)
145	Communication equipment	370	(2,543)	-	(1,184)	(813)	(167)	(288)	-	(92)
146	Other equipment	371	(306)	-	(143)	(98)	(20)	(35)	-	(11)
147	Testing Equipment	371.1	-	-	-	-	-	-	-	-
148	Subtotal - Transmission plant		(31,453)	-	(14,644)	(10,050)	(2,062)	(3,557)	-	(1,141)

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
149	Distribution Plant				-	-	-	-	-	-
150	Land and land rights	374	(1,550)	-	(686)	(471)	(97)	(167)	(76)	(53)
151	Structures and improvements	375	(3,675)	-	(1,627)	(1,116)	(229)	(395)	(181)	(127)
152	Mains - Small	376	(224,264)	-	(104,411)	(71,659)	(14,703)	(25,359)	-	(8,132)
153	Mains - Large	376	(359,497)	-	(167,371)	(114,870)	(23,569)	(40,651)	-	(13,036)
154	Mains - Direct	376	(30,303)	-	-	-	-	-	(30,303)	-
155	Compressor station equipment	377	-	-	-	-	-	-	-	-
156	Measuring and regulating station equipment—general	378	(47,052)	-	(20,825)	(14,292)	(2,933)	(5,058)	(2,322)	(1,622)
157	Measuring and regulating station equipment—city gate check stations	379	(15,314)	-	(6,778)	(4,652)	(954)	(1,646)	(756)	(528)
158	Services	380	(499,831)	-	(437,744)	(58,106)	(2,029)	(1,279)	(127)	(546)
159	Meters	381	(89,102)	-	(39,729)	(38,495)	(4,749)	(3,676)	(645)	(1,808)
160	Meter installations	382	(44,682)	-	(19,923)	(19,304)	(2,382)	(1,843)	(323)	(907)
161	House regulators	383	(6,033)	-	(5,326)	(707)	-	-	-	-
162	House regulatory installations	384	(9,818)	-	(8,668)	(1,150)	-	-	-	-
163	Industrial measuring and regulating station equipment	385	(20,912)	-	(9,324)	(9,035)	(1,115)	(863)	(151)	(424)
164	Other property	386	(686)	-	(601)	(80)	(3)	(2)	(0)	(1)
165	Other equipment	387	(4,799)	-	(2,956)	(960)	(154)	(241)	(408)	(79)
166	Asset retirement costs for distribution plant	388	-	-	-	-	-	-	-	-
167	Subtotal - Distribution Plant		(1,357,517)	-	(825,968)	(334,896)	(52,916)	(81,180)	(35,293)	(27,264)
168	General Plant				-	-	-	-	-	-
169	Land and Land Rights	389	-	-	-	-	-	-	-	-
170	Structures and Improvements	390	(60,704)	-	(42,857)	(9,365)	(2,121)	(2,845)	(2,613)	(903)
171	Office Furniture and Equipment	391	(110,250)	-	(77,837)	(17,009)	(3,852)	(5,166)	(4,745)	(1,640)
172	Transportation Equipment	392	(32,297)	-	(22,802)	(4,983)	(1,128)	(1,513)	(1,390)	(480)
173	Stores Equipment	393	(8)	-	(6)	(1)	(0)	(0)	(0)	(0)
174	Tools, Shop, and Garage Equipment	394	(17,830)	-	(12,588)	(2,751)	(623)	(836)	(767)	(265)
175	Laboratory Equipment	395	(201)	-	(142)	(31)	(7)	(9)	(9)	(3)
176	Power Operated Equipment	396	(5,989)	-	(4,228)	(924)	(209)	(281)	(258)	(89)
177	Communication Equipment	397	(1,028)	-	(726)	(159)	(36)	(48)	(44)	(15)
178	Misc. Equipment	398	(1,559)	-	(1,101)	(240)	(54)	(73)	(67)	(23)
179	Other Intangible Property	399	-	-	-	-	-	-	-	-
180	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
181	0	0	-	-	-	-	-	-	-	-
182	0	0	-	-	-	-	-	-	-	-
183	Subtotal - General Plant		(229,865)	-	(162,287)	(35,464)	(8,031)	(10,772)	(9,893)	(3,419)
184	Other Assets				-	-	-	-	-	-
185	Gas Plant Held for Future Use - Production Plant	101.1	-	-	-	-	-	-	-	-
186	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
187	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
188	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
189	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
190	Subtotal - Other Assets		-	-	-	-	-	-	-	-
191	Accumulated Provision for Amortization				-	-	-	-	-	-
192	Intangible Plant	111	-	-	-	-	-	-	-	-
193	Production Plant	111	-	-	-	-	-	-	-	-
194	Natural gas storage and processing plant	111	-	-	-	-	-	-	-	-
195	LNG Terminating & Processing Plant	111	-	-	-	-	-	-	-	-
196	Transmission plant	111	-	-	-	-	-	-	-	-
197	Distribution plant	111	-	-	-	-	-	-	-	-
198	General plant	111	-	-	-	-	-	-	-	-
199	Subtotal - Accumulated Provision for Amortization		-	-	-	-	-	-	-	-
200	Total Accumulated Depreciation & Amortization		(1,618,836)	-	(1,002,898)	(380,410)	(63,009)	(95,509)	(45,186)	(31,824)

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 3 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
201	Other Rate Base Items				-	-	-	-	-	-
202	Gas Storage Inventory		19,462	-	12,193	7,269	-	-	-	-
203	Cash Working Capital		62,726	-	44,285	9,677	2,192	2,939	2,700	933
204	Cash Working Capital - Purchased Gas Related		-	-	-	-	-	-	-	-
205	Materials & Supplies		31,924	-	22,539	4,925	1,115	1,496	1,374	475
206	Accumulated Deferred Income Taxes		(687,743)	-	(412,973)	(165,210)	(28,474)	(45,031)	(21,260)	(14,795)
207	Customer Deposits		(22,616)	-	(11,344)	(10,346)	(455)	(409)	(7)	(55)
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
208	Total Other Rate Base Items		(596,247)	-	(345,300)	(153,685)	(25,622)	(41,005)	(17,193)	(13,442)
					0	0	0	0	0	0
209	TOTAL RATE BASE		<u>4,003,493</u>	-	<u>2,385,910</u>	<u>959,725</u>	<u>168,830</u>	<u>270,656</u>	<u>129,860</u>	<u>88,512</u>
210	OPERATION AND MAINTENANCE EXPENSE				-	-	-	-	-	-
211	Production, Storage, LNG, Transmission, and Distribution Expense				-	-	-	-	-	-
212	Manufactured Gas Production Expense				-	-	-	-	-	-
213	Manufactured gas production operation	710	-	-	-	-	-	-	-	-
214	Steam expenses	711	-	-	-	-	-	-	-	-
215	Other power expenses	712	-	-	-	-	-	-	-	-
216	Duplicate charges—credit	734	-	-	-	-	-	-	-	-
217	Miscellaneous production expenses	735	-	-	-	-	-	-	-	-
218	Rents	736	-	-	-	-	-	-	-	-
219	Maintenance supervision and engineering	740	-	-	-	-	-	-	-	-
220	Maintenance of structures and improvements	741	-	-	-	-	-	-	-	-
221	Maintenance of production equipment	742	-	-	-	-	-	-	-	-
222	Subtotal - Manufactured Gas Production Expense		-	-	-	-	-	-	-	-
					-	-	-	-	-	-
223	Other Gas Supply Expenses				-	-	-	-	-	-
224	Natural Gas Transmission Line Purchases	800	-	-	-	-	-	-	-	-
225	Natural Gas City Gate Purchases	804	440,295	-	325,633	114,420	61	180	-	-
226	Liquefied natural gas purchases	804.1	-	-	-	-	-	-	-	-
227	Other gas purchases	805	19	-	14	5	0	0	-	-
228	Purchased gas cost adjustments	805.1	(48,061)	-	(35,545)	(12,490)	(7)	(20)	-	-
229	Exchange Gas	806	-	-	-	-	-	-	-	-
230	Purchased Gas Expenses	807	-	-	-	-	-	-	-	-
231	Gas Withdrawn from Storage-Debit	808.1	32,374	-	23,943	8,413	4	13	-	-
232	Gas Delivered to Storage-Credit	808.2	(45,862)	-	(33,919)	(11,918)	(6)	(19)	-	-
233	Gas Used for Operations	812	-	-	-	-	-	-	-	-
234	Other Gas Supply Expenses	813	(21,506)	-	(15,905)	(5,589)	(3)	(9)	-	-
235	Subtotal - Other Gas Supply Expenses		357,259	-	264,222	92,842	49	146	-	-

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Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
					-	-	-	-	-	-
236	Distribution Operation Expenses				-	-	-	-	-	-
237	Operation supervision and engineering	870	5,964	-	3,674	1,193	191	300	507	98
238	Distribution load dispatching	871	3,293	-	985	694	133	187	1,231	63
239	Compressor station labor and expenses	872	-	-	-	-	-	-	-	-
240	Mains and services expenses	874	-	-	-	-	-	-	-	-
241	Mains - Small	874	5,681	-	2,645	1,815	372	642	-	206
242	Mains - Large	874	9,107	-	3,910	2,684	551	950	708	305
243	Services	874	13,417	-	11,750	1,560	54	34	3	15
244	Measuring and regulating station expenses—general	875	3,406	-	1,018	718	138	194	1,273	65
245	Measuring and regulating station expenses—industrial	876	44	-	-	-	19	15	3	7
246	Measuring and regulating station expenses—city gate check stations	877	846	-	253	178	34	48	316	16
247	Meter and house regulator expenses	878	2,651	-	1,182	1,146	141	109	19	54
248	Customer installations expenses	879	3,144	-	1,402	1,358	168	130	23	64
249	Other expenses	880	6,027	-	3,713	1,206	193	303	512	100
250	Rents	881	71	-	44	14	2	4	6	1
251	Rents - Direct to XD	881.D	571	-	-	-	-	-	571	-
252	Subtotal - Distribution Operation Expenses		54,221	-	30,576	12,566	1,997	2,916	5,172	994
					-	-	-	-	-	-
253	Distribution Maintenance Expenses				-	-	-	-	-	-
254	Maintenance supervision and engineering	885	2,535	-	1,018	681	233	309	183	112
255	Maintenance of structures and improvements	886	-	-	-	-	-	-	-	-
256	Maintenance of mains - small	887	11,814	-	5,500	3,775	775	1,336	-	428
257	Maintenance of mains - large	887	18,938	-	8,132	5,581	1,145	1,975	1,472	633
258	Maintenance of compressor station equipment	888	-	-	-	-	-	-	-	-
259	Maintenance of measuring and regulating station equipment—general	889	2,570	-	768	542	104	146	960	49
260	Maintenance of measuring and regulating station equipment—industrial	890	3,180	-	-	-	1,388	1,075	188	529
261	Maintenance of measuring and regulating station equipment—city gate	891	172	-	51	36	7	10	64	3
262	Maintenance of services	892	578	-	506	67	2	1	0	1
263	Maintenance of meters and house regulators	893	12	-	5	5	1	0	0	0
264	Maintenance of other equipment	894	600	-	241	161	55	73	43	26
265	Construction Maintenance	895	-	-	-	-	-	-	-	-
266	Subtotal - Distribution Maintenance Expenses		40,399	-	16,222	10,848	3,710	4,926	2,911	1,782
					-	-	-	-	-	-
267	Total Production, Storage, LNG, Transmission, and Distribution Expense		451,879	-	311,019	116,256	5,756	7,988	8,083	2,776
					-	-	-	-	-	-
268	Customer Accounts, Service, and Sales Expense				-	-	-	-	-	-
269	Customer Account				-	-	-	-	-	-
270	Supervision	901	897	-	805	89	2	1	0	0
271	Meter reading expenses	902	3,036	-	2,724	301	6	3	0	1
272	Customer records and collection expenses	903	23,454	-	21,048	2,327	45	21	2	11
273	Universal Service Program - Direct	903.1	29,103	-	29,103	-	-	-	-	-
274	Uncollectible accounts	904	20,318	-	18,880	1,414	3	15	-	5
275	Miscellaneous customer accounts expenses	905	72	-	64	7	0	0	0	0
276	Subtotal - Customer Account		76,879	-	72,625	4,139	55	40	2	17
					-	-	-	-	-	-
277	Customer Service & Information Expenses				-	-	-	-	-	-
278	Supervision	907	96	-	86	10	0	0	0	0
279	Customer assistance expenses	908	1,012	-	1,012	-	-	-	-	-
280	Informational and instructional advertising expenses	909	1,241	-	1,114	123	2	1	0	1
281	Miscellaneous Customer Service & Informational Exp.	910	83	-	74	8	0	0	0	0
282	Energy Efficiency and Conservation Programs	910.1	12,561	-	9,689	1,153	799	920	-	-
283	Subtotal - Customer Service & Information Expenses		14,993	-	11,976	1,294	802	921	0	1

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284	Sales Expenses				-	-	-	-	-	-
285	Supervision	911	-	-	-	-	-	-	-	-
286	Demonstrating and selling expenses	912	715	-	644	71	-	-	-	-
287	Advertising expenses	913	657	-	591	65	-	-	-	-
288	Miscellaneous sales expenses	916	-	-	-	-	-	-	-	-
289	Subtotal - Sales Expenses		1,372	-	1,235	137	-	-	-	-
290	Total Customer Accounts, Service, and Sales Expense		93,244	-	85,835	5,570	857	961	2	18
291	Administrative and General Expenses				-	-	-	-	-	-
292	Administrative and general salaries	920	32,968	-	23,276	5,086	1,152	1,545	1,419	490
293	Office supplies and expenses	921	20,819	-	14,698	3,212	727	976	896	310
294	Administrative expenses transferred—Credit	922	-	-	-	-	-	-	-	-
295	Outside services employed	923	23,955	-	16,912	3,696	837	1,123	1,031	356
296	Outside services employed - Manufactured Gas Plant	923.MGP	1,670	-	1,236	434	-	-	-	-
297	Property insurance	924	(2,356)	-	(1,663)	(363)	(82)	(110)	(101)	(35)
298	Injuries and damages	925	11,247	-	7,941	1,735	393	527	484	167
299	Employee pensions and benefits	926	27,408	-	17,376	5,345	1,212	1,393	1,543	539
300	Franchise requirements	927	-	-	-	-	-	-	-	-
301	Regulatory commission expenses	928	1,431	-	853	343	60	97	46	32
302	Duplicate charges—Credit	929	-	-	-	-	-	-	-	-
303	General advertising expenses	930.1	281	-	198	43	10	13	12	4
304	Miscellaneous general expenses	930.2	(2,027)	-	(1,431)	(313)	(71)	(95)	(87)	(30)
305	Rents	931	57	-	40	9	2	3	2	1
306	Maintenance of general plant	932	5,043	-	3,560	778	176	236	217	75
307	Maintenance of general plant	935	50	-	35	8	2	2	2	1
308	Total Administrative and General Expenses		120,545	-	83,031	20,013	4,418	5,709	5,465	1,909
309	TOTAL OPERATION AND MAINTENANCE EXPENSE		665,667	-	479,885	141,839	11,032	14,659	13,550	4,703
310	Adjustments, Depreciation and Amortization Expense				-	-	-	-	-	-
311	Depreciation Expense				-	-	-	-	-	-
312	Intangible Plant				0	0	0	0	0	0
313	Organization	301	-	-	-	-	-	-	-	-
314	Franchises & Consents	302	-	-	-	-	-	-	-	-
315	Misc. Intangible Plant	303	-	-	-	-	-	-	-	-
316	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
317	Manufactured Gas Production Plant				0	0	0	0	0	0
318	Land and Land Rights	304	-	-	-	-	-	-	-	-
319	Structures and Improvements	305	-	-	-	-	-	-	-	-
320	Liquefied Petroleum Gas Equipment	311	-	-	-	-	-	-	-	-
321	Producing Lands	325.1	-	-	-	-	-	-	-	-
322	Production Leaseholds	325.2	-	-	-	-	-	-	-	-
323	Rights-Of-Way	325.4	-	-	-	-	-	-	-	-
324	Other Lands	325.5	-	-	-	-	-	-	-	-
325	Field Measuring and Regulating Station Equipment	328	-	-	-	-	-	-	-	-
326	Other Structures	329	-	-	-	-	-	-	-	-
327	Producing Gas Wells - Well Construction	330	-	-	-	-	-	-	-	-
328	Producing Gas Wells - Well Equipment	331	-	-	-	-	-	-	-	-
329	Field Lines	332	-	-	-	-	-	-	-	-
330	Field Measuring and Regulating Station Equipment	334	-	-	-	-	-	-	-	-
331	Drilling and Cleaning Equipment	335	-	-	-	-	-	-	-	-
332	Other Equipment	337	-	-	-	-	-	-	-	-
333	Subtotal - Manufactured Gas Production Plant		-	-	-	-	-	-	-	-

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334	Natural Gas Underground Storage Plant				-	-	-	-	-	-
335	Land	350.1	-	-	-	-	-	-	-	-
336	Rights-of-way	350.2	-	-	-	-	-	-	-	-
337	Structures and Improvements	351	-	-	-	-	-	-	-	-
338	Well Construction	351.01	-	-	-	-	-	-	-	-
339	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
340	Reservoirs	352.2	-	-	-	-	-	-	-	-
341	Nonrecoverable natural gas	352.3	-	-	-	-	-	-	-	-
342	Lines	353	-	-	-	-	-	-	-	-
343	Compressor Station Equipment	354	-	-	-	-	-	-	-	-
344	Measuring and Regulating Equipment	355	-	-	-	-	-	-	-	-
345	Purification Equipment	356	-	-	-	-	-	-	-	-
346	Other Equipment	357	-	-	-	-	-	-	-	-
347	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
348	Subtotal - Natural Gas Underground Storage Plant		-	-	-	-	-	-	-	-
349	Transmission plant				-	-	-	-	-	-
350	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
351	Rights-of-Way	365.2	11	-	5	3	1	1	-	0
352	Structures and improvements	366	0	-	0	0	0	0	-	0
353	Mains	367	381	-	177	122	25	43	-	14
354	Compressor station equipment	368	-	-	-	-	-	-	-	-
355	Measuring and regulating station equipment	369	87	-	41	28	6	10	-	3
356	Communication equipment	370	81	-	38	26	5	9	-	3
357	Other equipment	371	5	-	2	2	0	1	-	0
358	Testing Equipment	371.1	-	-	-	-	-	-	-	-
359	Subtotal - Transmission plant		566	-	264	181	37	64	-	21
360	Distribution Plant				-	-	-	-	-	-
361	Land and land rights	374	42	-	19	13	3	4	2	1
362	Structures and improvements	375	171	-	76	52	11	18	8	6
363	Mains - Small	376	17,511	-	8,153	5,595	1,148	1,980	-	635
364	Mains - Large	376	28,071	-	13,069	8,969	1,840	3,174	-	1,018
365	Mains - Direct	376	2,366	-	-	-	-	-	2,366	-
366	Compressor station equipment	377	-	-	-	-	-	-	-	-
367	Measuring and regulating station equipment—general	378	6,212	-	2,749	1,887	387	668	307	214
368	Measuring and regulating station equipment—city gate check stations	379	1,751	-	775	532	109	188	86	60
369	Services	380	48,200	-	42,213	5,603	196	123	12	53
370	Meters	381	6,388	-	2,848	2,760	340	264	46	130
371	Meter installations	382	3,124	-	1,393	1,350	167	129	23	63
372	House regulators	383	211	-	186	25	-	-	-	-
373	House regulatory installations	384	321	-	284	38	-	-	-	-
374	Industrial measuring and regulating station equipment	385	933	-	416	403	50	38	7	19
375	Other property	386	22	-	19	3	0	0	0	0
376	Other equipment	387	90	-	55	18	3	5	8	1
377	Other equipment	387.1	-	-	-	-	-	-	-	-
378	Asset retirement costs for distribution plant	388	-	-	-	-	-	-	-	-
379	Subtotal - Distribution Plant		115,413	-	72,255	27,247	4,253	6,592	2,865	2,201

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380	General Plant				-	-	-	-	-	-
381	Land and Land Rights	389	-	-	-	-	-	-	-	-
382	Structures and Improvements	390	7,079	-	4,998	1,092	247	332	305	105
383	Reading Service Center - Common Allocated	390.1	-	-	-	-	-	-	-	-
384	Structures and Improvements - Common Allocated	390.2	-	-	-	-	-	-	-	-
385	Office Furniture and Equipment	391	25,841	-	18,244	3,987	903	1,211	1,112	384
386	Office Furniture and Equip. - CIS	391.1	-	-	-	-	-	-	-	-
387	Office Furniture and Equip. - System Development Costs	391.2	-	-	-	-	-	-	-	-
388	Office Furniture and Equip. - System Development Costs	391.4	-	-	-	-	-	-	-	-
389	Transportation Equipment	392	6,791	-	4,794	1,048	237	318	292	101
390	Stores Equipment	393	1	-	1	0	0	0	0	0
391	Tools, Shop, and Garage Equipment	394	2,339	-	1,651	361	82	110	101	35
392	Laboratory Equipment	395	22	-	16	3	1	1	1	0
393	Power Operated Equipment	396	745	-	526	115	26	35	32	11
394	Communication Equipment	397	155	-	109	24	5	7	7	2
395	Misc. Equipment	398	83	-	58	13	3	4	4	1
396	Other Intangible Property	399	-	-	-	-	-	-	-	-
397	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
398	Subtotal - General Plant		43,054	-	30,396	6,642	1,504	2,018	1,853	640
399	Total - Depreciation Expense		159,032	-	102,914	34,070	5,795	8,673	4,718	2,862
400	Amortization Expense				-	-	-	-	-	-
401	Amortization of Net Salvage	404.1	8,089	-	5,711	1,248	283	379	348	120
402	Subtotal - Amortization Expense		8,089	-	5,711	1,248	283	379	348	120
403	Adjustments				-	-	-	-	-	-
404	Amount Charged to Clearing Accounts		(10,029)	-	(7,080)	(1,547)	(350)	(470)	(432)	(149)
405	Subtotal - Adjustments		(10,029)	-	(7,080)	(1,547)	(350)	(470)	(432)	(149)
406	Total Adjustments, Depreciation and Amortization Expense		157,093	-	101,545	33,771	5,727	8,583	4,635	2,833
407	Taxes				-	-	-	-	-	-
408	Taxes Other Than Income Taxes				-	-	-	-	-	-
409	PURTA & Property Taxes	408.1	1,029	-	618	247	43	67	32	22
410	Taxes Other Than Income Taxes - Payroll	408.1	6,571	-	4,166	1,281	291	334	370	129
411	Taxes Other Than Income Taxes - Excise	408.1	-	-	-	-	-	-	-	-
412	Public Utility Assessment	408.1	5,372	-	3,201	1,288	227	363	174	119
413	PA Local Use and Miscellaneous	408.1	1,333	-	794	320	56	90	43	29
414	Miscellaneous Taxes	408.1	-	-	-	-	-	-	-	-
415	Subtotal - Taxes Other Than Income Taxes		14,305	-	8,780	3,136	616	855	619	299
416	Income Taxes				-	-	-	-	-	-
417	Income Taxes - federal taxes utility operating income	409.1	38,098	-	22,704	9,133	1,607	2,576	1,236	842
418	Income Taxes - State	409.1	7,474	-	4,454	1,792	315	505	242	165
419	Provisions for deferred income taxes, utility operating income	410.1	-	-	-	-	-	-	-	-
420	Provision for deferred income taxes—credit, utility operating income	411.1	-	-	-	-	-	-	-	-
421	Investment Tax credit Adj.	411.4	-	-	-	-	-	-	-	-
422	Subtotal - Income Taxes		45,571	-	27,158	10,924	1,922	3,081	1,478	1,008
423	Total Taxes		59,876	-	35,938	14,060	2,538	3,936	2,097	1,307

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459	Operating Revenue									
460	Residential Sales	480	459,323	0	274,432	92,702	20,996	33,148	23,416	14,629
461	Commercial and industrial sales	481	190,305	0	113,702	38,408	8,699	13,734	9,702	6,061
462	Lg Transport/Other, Interruptible Sales	483	119,163	0	71,197	24,050	5,447	8,600	6,075	3,795
463	Residential Sales - GCR	480.GCR	264,226	0	195,417	68,665	37	108	-	-
464	Commercial and industrial sales - GCR	481.GCR	92,887	0	68,697	24,139	13	38	-	-
465	Lg Transport/Other, Interruptible Sales - GCR	483.GCR	146	0	108	38	0	0	-	-
466	Forfeited Discounts	487	6,542	0	4,014	1,829	186	272	139	102
467	Miscellaneous service Revenue	488	626	0	419	139	17	26	16	8
468	Miscellaneous service Revenue - Reconnection Fees	488	1,927	0	1,883	44	-	-	-	-
469	Revenues from transportation of gas of others XD	489.3	1,036	0	-	-	-	-	1,036	-
470	Rent from Gas Properties	493	210	0	126	50	9	14	6	5
471	Rent from Gas Properties	493.XD	2,077	0	-	-	-	-	2,077	-
472	Other gas revenues	495	2,418	0	1,619	537	67	100	62	33
473	Total Operating Revenue		1,140,887	-	731,613	250,600	35,471	56,040	42,530	24,634
474	NET INCOME AT CURRENT RATES		258,251	0	114,245	60,930	16,175	28,863	22,248	15,791

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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	RATE BASE								
2	Plant in Service								
3	Intangible Plant								
4	Organization	301.0	291	INT_LABOR					
5	Franchises & Consents	302.0	194	INT_TOTPLT					
6	Misc. Intangible Plant	303.0	290	INT_TOTPLT					
7	Subtotal - Intangible Plant		775						
8	Manufactured Gas Production Plant								
9	Land and Land Rights	304.0	0	INT_TOTPLT					
10	Structures and Improvements	305.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
11	Liquefied Petroleum Gas Equipment	311.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
12	Producing Lands	325.1	0		STORAGE	DEMAND	Avg. Daily Throughput		
13	Production Leaseholds	325.2	0		STORAGE	DEMAND	Avg. Daily Throughput		
14	Rights-Of-Way	325.4	0		STORAGE	DEMAND	Avg. Daily Throughput		
15	Other Lands	325.5	0		STORAGE	DEMAND	Avg. Daily Throughput		
16	Field Measuring and Regulating Station Equipment	328.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
17	Other Structures	329.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
18	Producing Gas Wells - Well Construction	330.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
19	Producing Gas Wells - Well Equipment	331.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
20	Field Lines	332.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
21	Field Measuring and Regulating Station Equipment	334.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
22	Drilling and Cleaning Equipment	335.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
23	Other Equipment	337.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
24	Subtotal - Manufactured Gas Production Plant		-						
25	Natural Gas Underground Storage Plant								
26	Land	350.1	0						
27	Rights-of-way	350.2	0						
28	Structures and Improvements	351.0	0						
29	Well Construction	352.0	0		STORAGE	DEMAND	Avg. Daily Throughput		
30	Storage leaseholds and rights	352.1	0						
31	Reservoirs	352.2	0						
32	Nonrecoverable natural gas	352.3	0						
33	Lines	353.0	0						
34	Compressor Station Equipment	354.0	0						
35	Measuring and Regulating Equipment	355.0	0						
36	Purification Equipment	356.0	0						
37	Other Equipment	357.0	0						
38	ARO for Natural Gas Underground Storage Plant	358.0	0						
39	Subtotal - Natural Gas Underground Storage Plant		-						
40	Transmission plant								
41	Land and Land Rights	365.1	47		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
42	Rights-of-Way	365.2	868		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
43	Structures and improvements	366.0	162		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
44	Mains	367.0	38,534		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
45	Compressor station equipment	368.0	0		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
46	Measuring and regulating station equipment	369.0	6,173		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
47	Communication equipment	370.0	3,505		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
48	Other equipment	371.0	351		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
49	Testing Equipment	371.1	0		TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD		
50	Subtotal - Transmission plant		49,640						

UGI Utilities Inc. - Gas Division
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
51	Distribution Plant								
52	Land and land rights	374.0	11,589	INT_MAINS					
53	Structures and improvements	375.0	8,695	INT_MAINS					
54	Mains - Small	376.0	1,076,660		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
55	Mains - Large	376.0	1,725,896		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
56	Mains - Direct	376.0	145,480		DISTRIBUTION	DEMAND	XD_Direct		
57	Compressor station equipment	377.0	0						
58	Measuring and regulating station equipment—general	378.0	223,495	INT_MAINS					
59	Measuring and regulating station equipment—city gate check stations	379.0	64,700	INT_MAINS					
60	Services	380.0	1,838,567		DISTRIBUTION	CUSTOMER			SVCS_380
61	Meters	381.0	221,937		DISTRIBUTION	CUSTOMER			MTRS_381
62	Meter installations	382.0	129,078		DISTRIBUTION	CUSTOMER			MTRS_381
63	House regulators	383.0	10,132		DISTRIBUTION	CUSTOMER			MTRS_383
64	House regulatory installations	384.0	17,644		DISTRIBUTION	CUSTOMER			MTRS_383
65	Industrial measuring and regulating station equipment	385.0	45,236		DISTRIBUTION	CUSTOMER			MTRS_381
66	Other property	386.0	1,068		DISTRIBUTION	CUSTOMER			SVCS_380
67	Other equipment	387.0	6,722	INT_DISTEXP					
68	Other equipment	387.1	0	INT_DISTEXP					
69	Asset retirement costs for distribution plant	388.0	0						
70	Subtotal - Distribution Plant		5,526,899						
71	General Plant								
72	Land and Land Rights	389.0	13,577	INT_OM					
73	Land and Land Rights - Common Allocated	389.1	0	INT_OM					
74	Structures and Improvements	390.0	214,892	INT_OM					
75	Reading Service Center - Common Allocated	390.1	0	INT_OM					
76	Structures and Improvements - Common Allocated	390.2	0	INT_OM					
77	Office Furniture and Equipment	391.0	278,948	INT_OM					
78	Office Furniture and Equip. - CIS	391.1	0	INT_OM					
79	Office Furniture and Equip. - System Development Costs	391.2	0	INT_OM					
80	Office Furniture and Equip. - System Development Costs	391.4	0	INT_OM					
81	Transportation Equipment	392.0	70,575	INT_OM					
82	Transportation Equipment - Common Allocated	392.1	0	INT_OM					
83	Stores Equipment	393.0	16	INT_OM					
84	Tools, Shop, and Garage Equipment	394.0	46,548	INT_OM					
85	Laboratory Equipment	395.0	438	INT_OM					
86	Power Operated Equipment	396.0	12,049	INT_OM					
87	Communication Equipment	397.0	1,799	INT_OM					
88	Misc. Equipment	398.0	2,420	INT_OM					
89	Other Intangible Property	399.0	0						
90	ARO for General Plant	399.1	0						
91	Subtotal - General Plant		641,262						
92	Other Assets								
93	Gas Plant Held for Future Use - Production Plant	101.1	0						
94	Gas Plant Held for Future Use - Distribution Plant	102.0	0						
95	Completed construction not classified - Intangible	105.0	0						
96	Completed construction not classified - Distribution	106.0	0						
97	Completed construction not classified - General	107.0	0						
98	Subtotal - Other Assets		-						
99	Total Plant in Service		6,218,576						

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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
100	Accumulated Depreciation & Amortization								
101	Intangible Plant								
102	Organization	301.0	0	INT_LABOR	-	-	-	-	-
103	Franchises & Consents	302.0	0	INT_TOTPLT	-	-	-	-	-
104	Misc. Intangible Plant	303.0	0	INT_TOTPLT	-	-	-	-	-
105	Subtotal - Intangible Plant		-						
106	Manufactured Gas Production Plant								
107	Land and Land Rights	304.0	0	INT_TOTPLT	-	-	-	-	-
108	Structures and Improvements	305.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
109	Liquefied Petroleum Gas Equipment	311.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
110	Producing Lands	325.1	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
111	Production Leaseholds	325.2	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
112	Rights-Of-Way	325.4	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
113	Other Lands	325.5	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
114	Field Measuring and Regulating Station Equipment	328.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
115	Other Structures	329.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
116	Producing Gas Wells - Well Construction	330.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
117	Producing Gas Wells - Well Equipment	331.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
118	Field Lines	332.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
119	Field Measuring and Regulating Station Equipment	334.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
120	Drilling and Cleaning Equipment	335.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
121	Other Equipment	337.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
122	Subtotal - Manufactured Gas Production Plant		-						
123	Natural Gas Underground Storage Plant								
124	Land	350.1	0	-	-	-	-	-	-
125	Rights-of-way	350.2	0	-	-	-	-	-	-
126	Structures and Improvements	351.0	0	-	-	-	-	-	-
127	Well Construction	352.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
128	Storage leaseholds and rights	352.1	0	-	-	-	-	-	-
129	Reservoirs	352.2	0	-	-	-	-	-	-
130	Nonrecoverable natural gas	352.3	0	-	-	-	-	-	-
131	Lines	353.0	0	-	-	-	-	-	-
132	Compressor Station Equipment	354.0	0	-	-	-	-	-	-
133	Measuring and Regulating Equipment	355.0	0	-	-	-	-	-	-
134	Purification Equipment	356.0	0	-	-	-	-	-	-
135	Other Equipment	357.0	0	-	-	-	-	-	-
136	Lines	353.0	0	-	-	-	-	-	-
137	Subtotal - Natural Gas Underground Storage Plant		-						
138	Transmission plant								
139	Land and Land Rights	365.1	0	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
140	Rights-of-Way	365.2	(583)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
141	Structures and improvements	366.0	(157)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
142	Mains	367.0	(23,521)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
143	Compressor station equipment	368.0	0	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
144	Measuring and regulating station equipment	369.0	(4,343)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
145	Communication equipment	370.0	(2,543)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
146	Other equipment	371.0	(306)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
147	Testing Equipment	371.1	0	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
148	Subtotal - Transmission plant		(31,453)						

UGI Utilities Inc. - Gas Division
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
149	Distribution Plant								
150	Land and land rights	374.0	(1,550)	INT_MAINS	0	0	0	-	-
151	Structures and improvements	375.0	(3,675)	INT_MAINS	0	0	0	-	-
152	Mains - Small	376.0	(224,264)	0	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
153	Mains - Large	376.0	(359,497)	0	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
154	Mains - Direct	376.0	(30,303)	0	DISTRIBUTION	DEMAND	XD_Direct	-	-
155	Compressor station equipment	377.0	0	0	0	0	0	-	-
156	Measuring and regulating station equipment—general	378.0	(47,052)	INT_MAINS	0	0	0	-	-
157	Measuring and regulating station equipment—city gate check stations	379.0	(15,314)	INT_MAINS	0	0	0	-	-
158	Services	380.0	(499,831)	0	DISTRIBUTION	CUSTOMER	0	-	SVCS_380
159	Meters	381.0	(89,102)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_381
160	Meter installations	382.0	(44,682)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_381
161	House regulators	383.0	(6,033)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_383
162	House regulatory installations	384.0	(9,818)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_383
163	Industrial measuring and regulating station equipment	385.0	(20,912)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_381
164	Other property	386.0	(686)	0	DISTRIBUTION	CUSTOMER	0	-	SVCS_380
165	Other equipment	387.0	(4,799)	INT_DISTEXP	0	0	0	-	-
166	Asset retirement costs for distribution plant	388.0	0	0	0	0	0	-	-
167	Subtotal - Distribution Plant		(1,357,517)						
168	General Plant								
169	Land and Land Rights	389.0	0	INT_OM	-	-	-	-	-
170	Structures and Improvements	390.0	(60,704)	INT_OM	-	-	-	-	-
171	Office Furniture and Equipment	391.0	(110,250)	INT_OM	-	-	-	-	-
172	Transportation Equipment	392.0	(32,297)	INT_OM	-	-	-	-	-
173	Stores Equipment	393.0	(8)	INT_OM	-	-	-	-	-
174	Tools, Shop, and Garage Equipment	394.0	(17,830)	INT_OM	-	-	-	-	-
175	Laboratory Equipment	395.0	(201)	INT_OM	-	-	-	-	-
176	Power Operated Equipment	396.0	(5,989)	INT_OM	-	-	-	-	-
177	Communication Equipment	397.0	(1,028)	INT_OM	-	-	-	-	-
178	Misc. Equipment	398.0	(1,559)	INT_OM	-	-	-	-	-
179	Other Intangible Property	399.0	0	-	-	-	-	-	-
180	ARO for General Plant	399.1	0	-	-	-	-	-	-
181	0	0.0	0	-	-	-	-	-	-
182	0	0.0	0	-	-	-	-	-	-
183	Subtotal - General Plant		(229,865)						
184	Other Assets								
185	Gas Plant Held for Future Use - Production Plant	101.1	0	-	-	-	-	-	-
186	Gas Plant Held for Future Use - Distribution Plant	102.0	0	-	-	-	-	-	-
187	Completed construction not classified - Intangible	105.0	0	-	-	-	-	-	-
188	Completed construction not classified - Distribution	106.0	0	-	-	-	-	-	-
189	Completed construction not classified - General	107.0	0	-	-	-	-	-	-
190	Subtotal - Other Assets		-						
191	Accumulated Provision for Amortization								
192	Intangible Plant	111.0	0						
193	Production Plant	111.0	0						
194	Natural gas storage and processing plant	111.0	0						
195	LNG Terminaling & Processing Plant	111.0	0						
196	Transmission plant	111.0	0						
197	Distribution plant	111.0	0						
198	General plant	111.0	0						
199	Subtotal - Accumulated Provision for Amortization		-						
200	Total Accumulated Depreciation & Amortization		(1,618,836)						

UGI Utilities Inc. - Gas Division
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
201	Other Rate Base Items								
202	Gas Storage Inventory		19,462		STORAGE	DEMAND	Avg. PGC_Choice Volumes		
203	Cash Working Capital		62,726	INT_OM					
204	Cash Working Capital - Purchased Gas Related		0		STORAGE	DEMAND	Avg. PGC Volumes		
205	Materials & Supplies		31,924	INT_OM					
206	Accumulated Deferred Income Taxes		(687,743)	INT_TOTPLT					
207	Customer Deposits		(22,616)		DISTRIBUTION	DEMAND	Customer Deposits		
			0						
			0						
			0						
208	Total Other Rate Base Items		(596,247)						
209	TOTAL RATE BASE		4,003,493						
210	OPERATION AND MAINTENANCE EXPENSE								
211	Production, Storage, LNG, Transmission, and Distribution Expense								
212	Manufactured Gas Production Expense								
213	Manufactured gas production operation	710.0	0						
214	Steam expenses	711.0	0						
215	Other power expenses	712.0	0						
216	Duplicate charges—credit	734.0	0						
217	Miscellaneous production expenses	735.0	0		PRODUCTION	DEMAND	Avg. PGC Volumes		
218	Rents	736.0	0						
219	Maintenance supervision and engineering	740.0	0						
220	Maintenance of structures and improvements	741.0	0						
221	Maintenance of production equipment	742.0	0		PRODUCTION	DEMAND	Avg. PGC Volumes		
222	Subtotal - Manufactured Gas Production Expense		-						
223	Other Gas Supply Expenses								
224	Natural Gas Transmission Line Purchases	800.0	0		STORAGE	COMMODITY		GCR	
225	Natural Gas City Gate Purchases	804.0	440,295		STORAGE	COMMODITY		GCR	
226	Liquefied natural gas purchases	804.1	0		STORAGE	COMMODITY		GCR	
227	Other gas purchases	805.0	19		STORAGE	COMMODITY		GCR	
228	Purchased gas cost adjustments	805.1	(48,061)		STORAGE	COMMODITY		GCR	
229	Exchange Gas	806.0	0		STORAGE	COMMODITY		GCR	
230	Purchased Gas Expenses	807.0	0		STORAGE	COMMODITY		GCR	
231	Gas Withdrawn from Storage-Debit	808.1	32,374		STORAGE	COMMODITY		GCR	
232	Gas Delivered to Storage-Credit	808.2	(45,862)		STORAGE	COMMODITY		GCR	
233	Gas Used for Operations	812.0	0		STORAGE	COMMODITY		GCR	
234	Other Gas Supply Expenses	813.0	(21,506)		STORAGE	COMMODITY		GCR	
235	Subtotal - Other Gas Supply Expenses		357,259						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
236	Distribution Operation Expenses								
237	Operation supervision and engineering	870.0	5,964	INT_DISTEXP					
238	Distribution load dispatching	871.0	3,293		DISTRIBUTION	DEMAND	AVG_EXCESS		
239	Compressor station labor and expenses	872.0	0						
240	Mains and services expenses	874.0	0		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
241	Mains - Small	874.0	5,681		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
242	Mains - Large	874.0	9,107	INT_MAINSXSQL					
243	Services	874.0	13,417		DISTRIBUTION	CUSTOMER			SVCS_380
244	Measuring and regulating station expenses—general	875.0	3,406		DISTRIBUTION	DEMAND	AVG_EXCESS		
245	Measuring and regulating station expenses—industrial	876.0	44		DISTRIBUTION	CUSTOMER			MTRS_385
246	Measuring and regulating station expenses—city gate check stations	877.0	846		DISTRIBUTION	DEMAND	AVG_EXCESS		
247	Meter and house regulator expenses	878.0	2,651		DISTRIBUTION	CUSTOMER			MTRS_381
248	Customer installations expenses	879.0	3,144		DISTRIBUTION	CUSTOMER			MTRS_381
249	Other expenses	880.0	6,027	INT_DISTEXP					
250	Rents	881.0	71	INT_DISTEXP					
251	Rents - Direct to XD	881.D	571		DISTRIBUTION	CUSTOMER			XD_Direct
252	Subtotal - Distribution Operation Expenses		54,221						
253	Distribution Maintenance Expenses								
254	Maintenance supervision and engineering	885.0	2,535	INT_DMAINT					
255	Maintenance of structures and improvements	886.0	0	INT_MAINS					
256	Maintenance of mains - small	887.0	11,814		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
257	Maintenance of mains - large	887.0	18,938	INT_MAINSXSQL					
258	Maintenance of compressor station equipment	888.0	0		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
259	Maintenance of measuring and regulating station equipment—general	889.0	2,570		DISTRIBUTION	DEMAND	AVG_EXCESS		
260	Maintenance of measuring and regulating station equipment—industrial	890.0	3,180		DISTRIBUTION	CUSTOMER			MTRS_385
261	Maintenance of measuring and regulating station equipment—city gate	891.0	172		DISTRIBUTION	DEMAND	AVG_EXCESS		
262	Maintenance of services	892.0	578		DISTRIBUTION	CUSTOMER			SVCS_380
263	Maintenance of meters and house regulators	893.0	12		DISTRIBUTION	CUSTOMER			MTRS_381
264	Maintenance of other equipment	894.0	600	INT_DMAINT					
265	Construction Maintenance	895.0	0	INT_DMAINT					
266	Subtotal - Distribution Maintenance Expenses		40,399						
267	Total Production, Storage, LNG, Transmission, and Distribution Expense		451,879						
268	Customer Accounts, Service, and Sales Expense								
269	Customer Account								
270	Supervision	901.0	897		CUSTOMER	CUSTOMER			CUST
271	Meter reading expenses	902.0	3,036		CUSTOMER	CUSTOMER			CUST
272	Customer records and collection expenses	903.0	23,454		CUSTOMER	CUSTOMER			CUST
273	Universal Service Program - Direct	903.1	29,103		CUSTOMER	CUSTOMER			R_Direct
274	Uncollectible accounts	904.0	20,318		CUSTOMER	CUSTOMER			Uncollectibles
275	Miscellaneous customer accounts expenses	905.0	72		CUSTOMER	CUSTOMER			CUST
276	Subtotal - Customer Account		76,879						
277	Customer Service & Information Expenses								
278	Supervision	907.0	96		CUSTOMER	CUSTOMER			CUST
279	Customer assistance expenses	908.0	1,012		CUSTOMER	CUSTOMER			R_Direct
280	Informational and instructional advertising expenses	909.0	1,241		CUSTOMER	CUSTOMER			CUST
281	Miscellaneous Customer Service & Informational Exp.	910.0	83		CUSTOMER	CUSTOMER			CUST
282	Energy Efficiency and Conservation Programs	910.1	12,561		CUSTOMER	CUSTOMER			DIR_910.10
283	Subtotal - Customer Service & Information Expenses		14,993						

UGI Utilities Inc. - Gas Division
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
284	Sales Expenses								
285	Supervision	911.0	0		CUSTOMER	CUSTOMER			SALES_EXP_R/N
286	Demonstrating and selling expenses	912.0	715		CUSTOMER	CUSTOMER			SALES_EXP_R/N
287	Advertising expenses	913.0	657		CUSTOMER	CUSTOMER			SALES_EXP_R/N
288	Miscellaneous sales expenses	916.0	0		CUSTOMER	CUSTOMER			SALES_EXP_R/N
289	Subtotal - Sales Expenses		1,372						
290	Total Customer Accounts, Service, and Sales Expense		93,244						
291	Administrative and General Expenses								
292	Administrative and general salaries	920.0	32,968	INT_OM					
293	Office supplies and expenses	921.0	20,819	INT_OM					
294	Administrative expenses transferred—Credit	922.0	0	INT_OM					
295	Outside services employed	923.0	23,955	INT_OM					
296	Outside services employed - Manufactured Gas Plant	923.MGP	1,670		PRODUCTION	DEMAND	Avg. PGC Volumes		
297	Property insurance	924.0	(2,356)	INT_OM					
298	Injuries and damages	925.0	11,247	INT_OM					
299	Employee pensions and benefits	926.0	27,408	INT_LABOR					
300	Franchise requirements	927.0	0						
301	Regulatory commission expenses	928.0	1,431	INT_RATEBASE					
302	Duplicate charges—Credit	929.0	0						
303	General advertising expenses	930.1	281	INT_OM					
304	Miscellaneous general expenses	930.2	(2,027)	INT_OM					
305	Rents	931.0	57	INT_OM					
306	Maintenance of general plant	932.0	5,043	INT_OM					
307	Maintenance of general plant	935.0	50	INT_OM					
308	Total Administrative and General Expenses		120,545						
309	TOTAL OPERATION AND MAINTENANCE EXPENSE		665,667						
310	Adjustments, Depreciation and Amortization Expense								
311	Depreciation Expense								
312	Intangible Plant								
313	Organization	301.0	0	INT_LABOR	-	-	-	-	-
314	Franchises & Consents	302.0	0	INT_TOTPLT	-	-	-	-	-
315	Misc. Intangible Plant	303.0	0	INT_TOTPLT	-	-	-	-	-
316	Subtotal - Intangible Plant		-						
317	Manufactured Gas Production Plant								
318	Land and Land Rights	304.0	0	INT_TOTPLT	-	-	-	-	-
319	Structures and Improvements	305.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
320	Liquefied Petroleum Gas Equipment	311.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
321	Producing Lands	325.1	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
322	Production Leaseholds	325.2	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
323	Rights-Of-Way	325.4	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
324	Other Lands	325.5	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
325	Field Measuring and Regulating Station Equipment	328.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
326	Other Structures	329.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
327	Producing Gas Wells - Well Construction	330.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
328	Producing Gas Wells - Well Equipment	331.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
329	Field Lines	332.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
330	Field Measuring and Regulating Station Equipment	334.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
331	Drilling and Cleaning Equipment	335.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
332	Other Equipment	337.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
333	Subtotal - Manufactured Gas Production Plant		-						

UGI Utilities Inc. - Gas Division
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
334	Natural Gas Underground Storage Plant								
335	Land	350.1	0	-	-	-	-	-	-
336	Rights-of-way	350.2	0	-	-	-	-	-	-
337	Structures and Improvements	351.0	0	-	-	-	-	-	-
338	Well Construction	351.0	0	-	STORAGE	DEMAND	Avg. Daily Throughput	-	-
339	Storage leaseholds and rights	352.1	0	-	-	-	-	-	-
340	Reservoirs	352.2	0	-	-	-	-	-	-
341	Nonrecoverable natural gas	352.3	0	-	-	-	-	-	-
342	Lines	353.0	0	-	-	-	-	-	-
343	Compressor Station Equipment	354.0	0	-	-	-	-	-	-
344	Measuring and Regulating Equipment	355.0	0	-	-	-	-	-	-
345	Purification Equipment	356.0	0	-	-	-	-	-	-
346	Other Equipment	357.0	0	-	-	-	-	-	-
347	ARO for Natural Gas Underground Storage Plant	358.0	0	-	-	-	-	-	-
348	Subtotal - Natural Gas Underground Storage Plant		-						
349	Transmission plant								
350	Land and Land Rights	365.1	0	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
351	Rights-of-Way	365.2	11	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
352	Structures and improvements	366.0	0	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
353	Mains	367.0	381	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
354	Compressor station equipment	368.0	0	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
355	Measuring and regulating station equipment	369.0	87	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
356	Communication equipment	370.0	81	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
357	Other equipment	371.0	5	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
358	Testing Equipment	371.1	0	-	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
359	Subtotal - Transmission plant		566						
360	Distribution Plant								
361	Land and land rights	374.0	42	INT_MAINS	-	-	-	-	-
362	Structures and improvements	375.0	171	INT_MAINS	-	-	-	-	-
363	Mains - Small	376.0	17,511	-	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
364	Mains - Large	376.0	28,071	-	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
365	Mains - Direct	376.0	2,366	-	DISTRIBUTION	DEMAND	XD_Direct	-	-
366	Compressor station equipment	377.0	0	-	-	-	-	-	-
367	Measuring and regulating station equipment—general	378.0	6,212	INT_MAINS	-	-	-	-	-
368	Measuring and regulating station equipment—city gate check stations	379.0	1,751	INT_MAINS	-	-	-	-	-
369	Services	380.0	48,200	-	DISTRIBUTION	CUSTOMER	-	-	SVCS_380
370	Meters	381.0	6,388	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_381
371	Meter installations	382.0	3,124	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_381
372	House regulators	383.0	211	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_383
373	House regulatory installations	384.0	321	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_383
374	Industrial measuring and regulating station equipment	385.0	933	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_381
375	Other property	386.0	22	-	DISTRIBUTION	CUSTOMER	-	-	SVCS_380
376	Other equipment	387.0	90	INT_DISTEXP	-	-	-	-	-
377	Other equipment	387.1	0	INT_DISTEXP	-	-	-	-	-
378	Asset retirement costs for distribution plant	388.0	0	-	-	-	-	-	-
379	Subtotal - Distribution Plant		115,413						

UGI Utilities Inc. - Gas Division
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
380	General Plant								
381	Land and Land Rights	389.0	0	INT_OM	-	-	-	-	-
382	Structures and Improvements	390.0	7,079	INT_OM	-	-	-	-	-
383	Reading Service Center - Common Allocated	390.1	0	INT_OM	-	-	-	-	-
384	Structures and Improvements - Common Allocated	390.2	0	INT_OM	-	-	-	-	-
385	Office Furniture and Equipment	391.0	25,841	INT_OM	-	-	-	-	-
386	Office Furniture and Equip. - CIS	391.1	0	INT_OM	-	-	-	-	-
387	Office Furniture and Equip. - System Development Costs	391.2	0	INT_OM	-	-	-	-	-
388	Office Furniture and Equip. - System Development Costs	391.4	0	INT_OM	-	-	-	-	-
389	Transportation Equipment	392.0	6,791	INT_OM	-	-	-	-	-
390	Stores Equipment	393.0	1	INT_OM	-	-	-	-	-
391	Tools, Shop, and Garage Equipment	394.0	2,339	INT_OM	-	-	-	-	-
392	Laboratory Equipment	395.0	22	INT_OM	-	-	-	-	-
393	Power Operated Equipment	396.0	745	INT_OM	-	-	-	-	-
394	Communication Equipment	397.0	155	INT_OM	-	-	-	-	-
395	Misc. Equipment	398.0	83	INT_OM	-	-	-	-	-
396	Other Intangible Property	399.0	0	-	-	-	-	-	-
397	ARO for General Plant	399.1	0	-	-	-	-	-	-
398	Subtotal - General Plant		43,054						
399	Total - Depreciation Expense		159,032						
400	Amortization Expense								
401	Amortization of Net Salvage	404.1	8,089	INT_OM					
402	Subtotal - Amortization Expense		8,089						
403	Adjustments								
404	Amount Charged to Clearing Accounts		(10,029)	INT_OM					
405	Subtotal - Adjustments		(10,029)						
406	Total Adjustments, Depreciation and Amortization Expense		157,093						
407	Taxes								
408	Taxes Other Than Income Taxes								
409	PURTA & Property Taxes	408.1	1,029	INT_TOTPLT					
410	Taxes Other Than Income Taxes - Payroll	408.1	6,571	INT_LABOR					
411	Taxes Other Than Income Taxes - Excise	408.1	0						
412	Public Utility Assessment	408.1	5,372	INT_RATEBASE					
413	PA Local Use and Miscellaneous	408.1	1,333	INT_RATEBASE					
414	Miscellaneous Taxes	408.1	0	INT_TOTPLT					
415	Subtotal - Taxes Other Than Income Taxes		14,305						
416	Income Taxes								
417	Income Taxes - federal taxes utility operating income	409.1	38,098	INT_RATEBASE					
418	Income Taxes - State	409.1	7,474	INT_RATEBASE					
419	Provisions for deferred income taxes, utility operating income	410.1	0						
420	Provision for deferred income taxes—credit, utility operating income	411.1	0						
421	Investment Tax credit Adj.	411.4	0						
422	Subtotal - Income Taxes		45,571						
423	Total Taxes		59,876						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
424	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN								
425	Test Year Expenses at Current Rates		882,636						
426	Return on Rate Base		337,094	INT_RATEBASE					
427	Gross Up Items								
428	Gross-up Federal Income Tax		20,958	INT_RATEBASE					
429	Gross-up State Utility Tax		8,667	INT_RATEBASE					
430	Gross-up Bad Debts		1,927		CUSTOMER	CUSTOMER			Uncollectibles
431	Gross-up Annual Filing Fee		0						
432	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		1,251,282						
433	INTERNAL ALLOCATION FACTORS								
434									
435									
436									
437									
438									
439									
440									
441	INT_TOTPLT		6,217,801						
442	INT_RATEBASE		4,003,493		15				
443									
444									
445									
446	INT_OM		187,863		12				
447									
448									
449									
450									
451	INT_LABOR		44,718		13				
452	INT_REV_REQ		1,251,282						
453									
454	INT_DISTEXP	871-879	41,588		10				
455	INT_DMaint	886-893	37,264		11				
456	INT_MAINSXXML		1,871,376		17				
457	INT_MAINS		2,948,036		18				
458	last line for internals								

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
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Schedule 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor Revenue/Margin Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
459	Operating Revenue				Revenue Category				
460	Residential Sales	480.0	459,323	Revenues	Sales Revenue				
461	Commercial and industrial sales	481.0	190,305	Revenues	Sales Revenue				
462	Lg Transport/Other, Interruptible Sales	483.0	119,163	Revenues	Sales Revenue				
463	Residential Sales - GCR	480.GCR	264,226	GCR	Gas Cost Revenue				
464	Commercial and industrial sales - GCR	481.GCR	92,887	GCR	Gas Cost Revenue				
465	Lg Transport/Other, Interruptible Sales - GCR	483.GCR	146	GCR	Gas Cost Revenue				
466	Forfeited Discounts	487.0	6,542	Penalty Revenue	Other Revenues				
467	Miscellaneous service Revenue	488.0	626	INT_REV_REQ	Other Revenues				
468	Miscellaneous service Revenue - Reconnection Fees	488.0	1,927	Reconnect	Other Revenues				
469	Revenues from transportation of gas of others XD	489.3	1,036	XD_Direct	Other Revenues				
470	Rent from Gas Properties	493.0	210	INT_TOTPLT	Other Revenues				
471	Rent from Gas Properties	493.XD	2,077	XD_Direct	Other Revenues				
472	Other gas revenues	495.0	2,418	INT_REV_REQ	Other Revenues				
473	Total Operating Revenue		1,140,887						
474	NET INCOME AT CURRENT RATES		258,251						
475	EARNINGS (DEFICIENCY)/SURPLUS		(78,843)						
476	REQUIRED INCOME INCREASE/(DECREASE)		78,843						
477	REVENUE GROSS-UP		31,552						
478	REQUIRED REVENUE INCREASE/(DECREASE)		110,395						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
Schedule 5 - External Allocation Factors

Line No	Allocator Code	Description	Classifier	Total	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
		<u>CUSTOMER EXTERNAL ALLOCATORS</u>								
1	CUST		CUS	100.00%	89.74%	9.92%	0.19%	0.09%	0.01%	0.05%
		Proforma Customer Count		700,067	628,265	69,470	1,330	631	55	316
2	MTRS_381		CUS	100.00%	44.59%	43.20%	5.33%	4.13%	0.72%	2.03%
		Cost of meters by class included in Accounts 381 and 385, Meters and M&R Equipment		209,179,026	93,268,381	90,372,369	11,149,467	8,630,170	1,513,141	4,245,497
3	MTRS_383		CUS	100.00%	88.29%	11.71%	0.00%	0.00%	0.00%	0.00%
		Number of weighted house regulators for customers served. Applicable to Rates R and N only		697,735	628,265	69,470				
		Relative Weighting Factor			1.00	1.20				
		Weighted Customers		711,629	628,265	83,364				
4	MTRS_385		CUS	100.00%	0.00%	0.00%	43.66%	33.79%	5.92%	16.62%
		Cost of meters by class included in Accounts 381 and 385, Meters and M&R Equipment. Not applicable to Rates R and N.		25,538,275	-	-	11,149,467	8,630,170	1,513,141	4,245,497
5	SVCS_380		CUS	100.00%	87.58%	11.63%	0.41%	0.26%	0.03%	0.11%
		Cost of services by class included in Account 380, Service Lines		1,564,601,631	1,370,254,232	181,886,380	6,350,955	4,002,205	397,393	1,710,466
6	SALES_EXP_R/N		CUS	100.00%	90.04%	9.96%	0.00%	0.00%	0.00%	0.00%
		Sales R, N only		697,735	628,265	69,470	0	0	0	0
7	XD_Direct		CUS	100%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
		Direct assignment to Rate XD Firm		55					55	
8	Uncollectibles		CUS	100.00%	92.92%	6.96%	0.02%	0.07%	0.00%	0.02%
		History of net write-offs by class (3-year average)		19,239,827	17,878,223	1,339,339	3,145	14,417	-	4,703
9	Penalty Revenue		CUS	100.00%	61.36%	27.95%	2.85%	4.15%	2.12%	1.57%
		Historical analysis of penalty revenue (Forfeited Discounts) by class		5,576,630	3,421,591	1,558,825	158,937	231,452	118,475	87,351
10	Customer Deposits		CUS	100.00%	50.16%	45.75%	2.01%	1.81%	0.03%	0.24%
		Factors are based on an analysis of customer deposits for 2024, by class.		20,728,387	10,397,352	9,482,927	417,023	374,492	6,322	50,270

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
Schedule 5 - External Allocation Factors

Line No	Allocator Code	Description	Classifier	Total	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
11	DIR_910.10		CUS	100.00%	77.14%	9.18%	6.36%	7.32%	0.00%	0.00%
		Direct assignment of Energy Efficiency and Conservation Program expenses		12,561	9,689	1,153	799	920		
12	DIR_908		CUS	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Direct Assignment of Customer Assistance Expenses to Residential		628,265	628,265					
13	R_Direct		CUS	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Residential Direct		628,265	628,265					
14	Reconnect		CUS	100.00%	97.73%	2.27%	0.00%	0.00%	0.00%	0.00%
		Reconnection Fees based on historical data		1,332,391	1,302,140	30,251	0	0	0	0
		COMMODITY and REVENUE ALLOCATORS								
15	TOTVOL			100.00%	15.54%	9.27%	2.61%	7.71%	60.43%	4.44%
		Total Volume - Forecasted Billing Determinants	COM	344,743,999	53,587,260	31,946,952	8,994,736	26,589,489	208,312,847	15,312,715
16	Avg. PGC Volumes		COM	100.00%	74.00%	26.00%	0.00%	0.00%	0.00%	0.00%
		Volume		173,808	128,615	45,193	-	-	-	-
17	Avg. PGC_Choice Volumes		COM	100.00%	62.65%	37.35%	0.00%	0.00%	0.00%	0.00%
				234,340	146,814	87,526	-	-	-	-
18	Avg. Daily Throughput		COM	100.00%	15.54%	9.27%	2.61%	7.71%	60.43%	4.44%
				944,504	146,814	87,526	24,643	72,848	570,720	41,953
19	REVENUES		REV	100.00%	59.75%	20.18%	4.57%	7.22%	5.10%	3.19%
		Revenue excl GCR		\$ 768,809,318	\$ 459,340,457	\$ 155,162,789	\$ 35,142,595	\$ 55,482,855	\$ 39,193,982	\$ 24,486,640
	GCR		REV	100.00%	73.96%	25.99%	0.01%	0.04%	0.00%	0.00%
		Gas Cost Revenue (GCR)		\$ 357,241,139	\$ 264,208,380	\$ 92,837,046	\$ 49,471	\$ 146,242	\$ -	\$ -
		DEMAND ALLOCATORS								
21	PEAKDAY_EXCESS		DEM	100.00%	40.81%	30.06%	5.13%	4.15%	19.84%	0.00%
				1,284,211	524,141	386,044	65,917	53,352	254,757	-
22	PEAKDAY_EXCESS_Excl XD		DEM	100.00%	50.91%	37.50%	6.40%	5.18%	0.00%	0.00%
				1,029,454	524,141	386,044	65,917	53,352	-	-
23	AVG_EXCESS_Excl XD		DEM	100.00%	46.56%	31.95%	6.56%	11.31%	0.00%	3.63%
				1.0000	0.4656	0.3195	0.0656	0.1131	-	0.0363
24	AVG_EXCESS		DEM	100.00%	29.90%	21.08%	4.04%	5.69%	37.37%	1.92%
				1.0000	0.2990	0.2108	0.0404	0.0569	0.3737	0.0192
25	PEAK_AVG_Excl XD		DEM	100.00%	44.82%	29.42%	6.71%	14.65%	0.00%	4.39%
				1.0000	0.4482	0.2942	0.0671	0.1465	-	0.0439
26	PEAK_AVG		DEM	100.00%	23.11%	15.46%	3.38%	6.74%	49.09%	2.22%
				1.0000	0.2311	0.1546	0.0338	0.0674	0.4909	0.0222

UGI Utilities Inc. - Gas Division
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FPFTY September 30, 2026 (\$ in Thousands)
Schedule 6 - Internal Allocation Factors

Line No.	Category Description	Total System	Rate R	Rate N	Rate DS	Rate LFD	Rate XD	
							Firm	Rate IS
1	Allocation Factor Basis							
2	INT_INTGPLT	-	-	-	-	-	-	-
3	INT_PRODPT	-	-	-	-	-	-	-
4	INT_STORPT	-	-	-	-	-	-	-
5	INT_LNGPLT	-	-	-	-	-	-	-
6	INT_TRANSPT	-	-	-	-	-	-	-
7	INT_DISTPT	-	-	-	-	-	-	-
8	INT_GENPLT	-	-	-	-	-	-	-
9	INT_TOTPLT	6,217,801	3,733,634	1,493,647	257,429	407,123	192,207	133,762
10	INT_RATEBASE	4,003,493	2,385,910	959,725	168,830	270,656	129,860	88,512
11	INT_DMAINS_SERV	-	-	-	-	-	-	-
12	INT_MAINSPLT	-	-	-	-	-	-	-
13	INT_MRHREG	-	-	-	-	-	-	-
14	INT_OM	187,863	132,633	28,984	6,564	8,803	8,085	2,794
15	INT_OML	-	-	-	-	-	-	-
16	INT_DIST_OL	-	-	-	-	-	-	-
17	INT_DIST_ML	-	-	-	-	-	-	-
18	INT_CUSTACC	-	-	-	-	-	-	-
19	INT_LABOR	44,718	28,350	8,721	1,978	2,273	2,518	879
20	INT_REV_REQ	1,251,282	837,708	277,714	34,761	51,970	32,177	16,952
21	INT_REV_REQ Pre-tax	-	-	-	-	-	-	-
22	INT_DISTEXP	35,792	20,561	7,649	1,302	2,071	3,533	677
23	INT_DMAINT	37,264	14,963	10,006	3,422	4,544	2,686	1,644
24	INT_MAINSXSMML	1,871,376	803,526	551,473	113,152	195,161	145,480	62,584
25	INT_MAINS	2,948,036	1,304,787	895,496	183,739	316,907	145,480	101,626

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY September 30, 2026 (\$ in Thousands)
Schedule 6 - Internal Allocation Factors

Line							Rate XD	
No.	Category Description	Total System	Rate R	Rate N	Rate DS	Rate LFD	Firm	Rate IS
23	Allocation Factor %							
26	INT_INTGPLT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
27	INT_PRODPT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
28	INT_STORPT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
29	INT_LNGPLT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
30	INT_TRANSPT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
31	INT_DISTPT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32	INT_GENPLT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
33	INT_TOTPLT	100.0%	60.0%	24.0%	4.1%	6.5%	3.1%	2.2%
34	INT_RATEBASE	100.0%	59.6%	24.0%	4.2%	6.8%	3.2%	2.2%
35	INT_DMAINS_SERV	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
36	INT_MAINSPLT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
37	INT_MRHREG	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
38	INT_OM	100.0%	70.6%	15.4%	3.5%	4.7%	4.3%	1.5%
39	INT_OML	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40	INT_DIST_OL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
41	INT_DIST_ML	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
42	INT_CUSTACC	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
43	INT_LABOR	100.0%	63.4%	19.5%	4.4%	5.1%	5.6%	2.0%
44	INT_REV_REQ	100.0%	66.9%	22.2%	2.8%	4.2%	2.6%	1.4%
45	INT_REV_REQ Pre-tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
46	INT_DISTEXP	100.0%	57.4%	21.4%	3.6%	5.8%	9.9%	1.9%
		100.0%	40.2%	26.9%	9.2%	12.2%	7.2%	4.4%