

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, 2027

Witness: John D. Taylor
Prepared by: Atrium Economics

UGI UTILITIES, INC. – GAS DIVISION
PA P.U.C. NOS. 7 & 7S
SUPPLEMENT NO. 63

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

UGI UTILITIES, INC
GAS DIVISION

EXHIBIT D

ALLOCATED COST OF SERVICE STUDY
FULLY PROJECTED FUTURE TEST YEAR
ENDED SEPTEMBER 30, 2027

Witness: John D. Taylor



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 an 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 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:

- Gas Supply
- 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.
Penalty Revenue	Based on a historical analysis of penalty revenue (forfeited discounts) by 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 FPFTY. 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.

Demand Allocation Factors

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

PEAKDAY_EXCESS	Peak day excess demand for each service classification, excluding interruptible.
PEAKDAY_EXCESS_Excl XD	Peak day excess demand for each service classification, excluding interruptible and XD Firm Service.
AVG_EXCESS	Weighting of the factors derived from average daily 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 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.
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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 FPFTY expenses at current rates and return on rate base.
INT_DISTEXP	Distribution Operation Expenses – The factor is based on the FPFTY expenses in FERC Accounts 871 through 879.
INT_DMAINT	Distribution Maintenance Expenses – The factors is based on the FPFTY expenses in FERC Accounts 886 through 893.
INT_MAINSXSMML	Distribution Plant Mains, excluding small diameters (2” and under) – 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**

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ in Thousands)
Schedule 1 - Summary of Cost of Service and Rate of Return Under Current 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	\$ 6,676,559	\$ 4,030,975	\$ 1,590,903	\$ 269,351	\$ 453,637	\$ 193,367	\$ 138,327
3	Accumulated Reserve	(1,736,046)	(1,084,034)	(402,794)	(65,434)	(105,650)	(45,573)	(32,561)
4	Other Rate Base Items	(621,162)	(360,592)	(158,796)	(26,197)	(44,559)	(17,427)	(13,590)
5	Total Rate Base	\$ 4,319,351	\$ 2,586,349	\$ 1,029,313	\$ 177,720	\$ 303,428	\$ 130,366	\$ 92,175
6	Revenue at Current Rates							
7	Sales Revenue	\$ 815,579	\$ 496,109	\$ 162,547	\$ 36,024	\$ 58,792	\$ 39,155	\$ 22,953
8	Gas Cost Revenue	404,972	298,487	106,485	-	-	-	-
9	N/A	-	-	-	-	-	-	-
10	Subtotal Base Revenue at Current Rates	\$ 1,220,551	\$ 794,595	\$ 269,032	\$ 36,024	\$ 58,792	\$ 39,155	\$ 22,953
11	Other Revenues	\$ 14,131	\$ 7,044	\$ 2,848	\$ 279	\$ 445	\$ 3,383	\$ 132
12	N/A	-	-	-	-	-	-	-
13	Total Revenue at Current Rates	\$ 1,234,682	\$ 801,640	\$ 271,880	\$ 36,303	\$ 59,236	\$ 42,538	\$ 23,085
14	Expenses at Current Rates							
15	Purchased Power Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	O&M and A&G Expenses	715,943	522,603	152,903	10,135	14,582	11,344	4,377
17	Depreciation and Amortization Expense	170,518	111,318	36,287	5,953	9,500	4,547	2,912
18	Taxes Other Than Income	15,249	9,392	3,369	670	979	522	317
19	Current Gross Receipts Tax	-	-	-	-	-	-	-
20	Deferred Income Taxes	-	-	-	-	-	-	-
21	Current Income Taxes	50,156	23,849	11,948	2,944	5,148	3,935	2,332
22	Total Expenses at Current Rates	\$ 951,866	\$ 667,162	\$ 204,507	\$ 19,702	\$ 30,209	\$ 20,348	\$ 9,938
23	Operating Income at Current Rates	\$ 282,817	\$ 134,478	\$ 67,373	\$ 16,601	\$ 29,027	\$ 22,190	\$ 13,147
24	Current Rate of Return	6.5%	5.2%	6.5%	9.3%	9.6%	17.0%	14.3%
25	Relative Rate of Return	1.00	0.79	1.00	1.43	1.46	2.60	2.18
26	Current Revenue to Cost Ratio	0.93	0.89	0.92	1.05	1.07	1.45	1.37
27	Current Parity Ratio	1.00	0.96	0.99	1.14	1.16	1.56	1.48
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	\$ 282,817	\$ 169,346	\$ 67,396	\$ 11,637	\$ 19,867	\$ 8,536	\$ 6,035
31	Current Income Taxes - Equal ROR	50,156	30,032	11,952	2,064	3,523	1,514	1,070
32	Current Gross Receipts Tax - Equal ROR	-	-	-	-	-	-	-
33	Other Expenses - Equal ROR	901,710	637,129	192,554	17,638	26,686	18,834	8,867
34	Total Margin at Equal Rates of Return	\$ 1,234,682	\$ 836,507	\$ 271,903	\$ 31,339	\$ 50,077	\$ 28,884	\$ 15,973
35	Current (Subsidies)/Excesses	\$ -	\$ (34,867)	\$ (23)	\$ 4,965	\$ 9,160	\$ 13,654	\$ 7,112
36	Revenue Requirement at Equal Rates of Return							
37	Required Return	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%
38	Required Operating Income	\$ 354,187	\$ 212,081	\$ 84,404	\$ 14,573	\$ 24,881	\$ 10,690	\$ 7,558

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ in Thousands)
Schedule 1 - Summary of Cost of Service and Rate of Return Under Current 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	715,943	522,603	152,903	10,135	14,582	11,344	4,377
42	Depreciation and Amortization Expense	170,518	111,318	36,287	5,953	9,500	4,547	2,912
43	Taxes Other Than Income	15,249	9,392	3,369	670	979	522	317
44	Gross Receipts Tax	-	-	-	-	-	-	-
45	Deferred Income Taxes	-	-	-	-	-	-	-
46	Current Income Taxes	50,156	30,032	11,952	2,064	3,523	1,514	1,070
47	Gross-up Federal Income Tax	18,972	11,360	4,521	781	1,333	573	405
48	Gross-up State Utility Tax	7,314	4,380	1,743	301	514	221	156
49	Gross-up Bad Debts	1,712	1,602	107	0	2	-	1
50	Gross-up Annual Filing Fee	-	-	-	-	-	-	-
51	Total Expenses at Required Return	\$ 979,864	\$ 690,687	\$ 210,882	\$ 19,904	\$ 30,433	\$ 18,720	\$ 9,238
52	Total Revenue Requirement at Equal Rates of Return	\$ 1,334,051	\$ 902,768	\$ 295,286	\$ 34,477	\$ 55,315	\$ 29,410	\$ 16,796
53	LESS							
54	Other Revenues	14,131	7,044	2,848	279	445	3,383	132
55	N/A	-	-	-	-	-	-	-
56	Total Base Rate Revenue Requirement at Equal Rates of Return	\$ 1,319,920	\$ 895,723	\$ 292,438	\$ 34,197	\$ 54,870	\$ 26,027	\$ 16,665
57	Base Rate Margin (Deficiency)/Surplus	\$ (99,369)	\$ (101,128)	\$ (23,405)	\$ 1,827	\$ 3,922	\$ 13,128	\$ 6,288
58	Proposed Margin (Decrease)/Increase	\$ 99,369	\$ 74,677	\$ 23,386	\$ 708	\$ 736	\$ (64)	\$ (73)
59	Total Revenue at Proposed Rates	\$ 1,334,051	\$ 876,316	\$ 295,266	\$ 37,011	\$ 59,972	\$ 42,473	\$ 23,011
60	Total Base Rate Revenue at Proposed Rates	\$ 1,319,920	\$ 869,272	\$ 292,418	\$ 36,732	\$ 59,528	\$ 39,090	\$ 22,879
61	Proposed Percentage Change to Total Revenue	8.0%	9.3%	8.6%	2.0%	1.2%	-0.2%	-0.3%
62	Proposed Percentage Change to Margin Revenue	12.2%	15.1%	14.4%	2.0%	1.3%	-0.2%	-0.3%
63	Proposed (Subsidies)/Excesses	-	(26,451)	(20)	2,535	4,658	13,063	6,215
64	Operating Income at Proposed Rates							
65	Operating Expenses	\$ 901,710	\$ 643,313	\$ 192,558	\$ 16,758	\$ 25,062	\$ 16,413	\$ 7,606
66	Proposed Revenue Related Expenses	1,712	1,128	379	48	77	51	30
67	Operating Income Prior to Taxes	430,629	231,876	102,328	20,206	34,834	26,010	15,376
68	Income Taxes	76,442	41,161	18,165	3,587	6,183	4,617	2,729
69	Total Operating Income at Proposed Rates	\$ 354,187	\$ 190,715	\$ 84,164	\$ 16,619	\$ 28,650	\$ 21,393	\$ 12,646
70	Proposed Rate of Return	8.2%	7.4%	8.2%	9.4%	9.4%	16.4%	13.7%
71	Relative Rate of Return	1.00	0.90	1.00	1.14	1.15	2.00	1.67
72	Proposed Revenue to Cost Ratio	1.00	0.97	1.00	1.07	1.08	1.44	1.37
73	Proposed Parity Ratio	1.00	0.97	1.00	1.07	1.08	1.44	1.37

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Commodity	\$ 23,662	\$ 14,841	\$ 8,821	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal	\$ 23,662	\$ 14,841	\$ 8,821	\$ -	\$ -	\$ -	\$ -
12	Distribution							
13	Demand	\$ 2,559,636	\$ 1,140,209	\$ 768,484	\$ 155,904	\$ 283,647	\$ 126,376	\$ 85,018
14	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ 1,494,043	\$ 1,212,437	\$ 235,200	\$ 19,902	\$ 15,876	\$ 3,984	\$ 6,644
16	Subtotal	\$ 4,053,679	\$ 2,352,645	\$ 1,003,684	\$ 175,805	\$ 299,522	\$ 130,360	\$ 91,662
17	Customer							
18	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Customer	\$ 228,925	\$ 212,732	\$ 12,677	\$ 1,076	\$ 2,378	\$ 6	\$ 55
21	Subtotal	\$ 228,925	\$ 212,732	\$ 12,677	\$ 1,076	\$ 2,378	\$ 6	\$ 55
37	Total							
38	Demand	\$ 2,572,721	\$ 1,146,339	\$ 772,615	\$ 156,742	\$ 285,174	\$ 126,376	\$ 85,475
39	Commodity	\$ 23,662	\$ 14,841	\$ 8,821	\$ -	\$ -	\$ -	\$ -
40	Customer	\$ 1,722,968	\$ 1,425,169	\$ 247,878	\$ 20,978	\$ 18,254	\$ 3,990	\$ 6,699
41	TOTAL RATE BASE	\$ 4,319,351	\$ 2,586,349	\$ 1,029,313	\$ 177,720	\$ 303,428	\$ 130,366	\$ 92,175

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
PPFTY ending September 30, 2027 (\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Commodity	\$ 1,670	\$ 1,231	\$ 439	\$ -	\$ -	\$ -	\$ -
46	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal	\$ 1,670	\$ 1,231	\$ 439	\$ -	\$ -	\$ -	\$ -
48	Storage							
49	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Commodity	\$ 407,380	\$ 299,997	\$ 107,383	\$ -	\$ -	\$ -	\$ -
51	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Subtotal	\$ 407,380	\$ 299,997	\$ 107,383	\$ -	\$ -	\$ -	\$ -
53	Distribution							
54	Demand	\$ 430,940	\$ 189,397	\$ 127,743	\$ 25,852	\$ 46,776	\$ 27,131	\$ 14,041
55	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Customer	\$ 285,105	\$ 219,113	\$ 47,234	\$ 7,568	\$ 6,280	\$ 2,274	\$ 2,636
57	Subtotal	\$ 716,045	\$ 408,510	\$ 174,978	\$ 33,420	\$ 53,056	\$ 29,404	\$ 16,677
58	Customer							
59	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Customer	\$ 207,034	\$ 192,129	\$ 11,879	\$ 934	\$ 2,034	\$ 6	\$ 52
62	Subtotal	\$ 207,034	\$ 192,129	\$ 11,879	\$ 934	\$ 2,034	\$ 6	\$ 52
78	Total							
79	Demand	\$ 432,861	\$ 190,297	\$ 128,350	\$ 25,975	\$ 47,001	\$ 27,131	\$ 14,108
80	Commodity	\$ 409,050	\$ 301,228	\$ 107,822	\$ -	\$ -	\$ -	\$ -
81	Customer	\$ 492,139	\$ 411,242	\$ 59,114	\$ 8,502	\$ 8,314	\$ 2,279	\$ 2,688
	TOTAL REVENUE REQUIREMENT AT EQUAL	\$ 1,334,051	\$ 902,768	\$ 295,286	\$ 34,477	\$ 55,315	\$ 29,410	\$ 16,796
82	RATES OF RETURN							

UGI Utilities Inc. - Gas Division

Gas Class Cost of Service Study

FPFTY ending September 30, 2027 (\$ 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
83	Demand	32.45%	21.08%	43.47%	75.34%	84.97%	92.25%	83.99%
84	Energy	30.66%	33.37%	36.51%	0.00%	0.00%	0.00%	0.00%
85	Customer	36.89%	45.55%	20.02%	24.66%	15.03%	7.75%	16.01%
86	Unit Costs							
87	Production							
88	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Commodity	\$ 0.00	\$ 0.02	\$ 0.01	\$ -	\$ -	\$ -	\$ -
90	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Storage							
92	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Commodity	\$ 1.20	\$ 5.94	\$ 3.58	\$ -	\$ -	\$ -	\$ -
94	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Distribution							
96	Demand	\$ 244.42	\$ -	\$ -	\$ -	\$ 30.51	\$ 117.94	\$ -
97	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Customer	\$ 33.64	\$ 28.79	\$ 56.48	\$ 483.26	\$ 820.27	\$ 3,508.67	\$ 749.83
99	Customer							
100	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Customer	\$ 24.43	\$ 25.24	\$ 14.20	\$ 59.64	\$ 265.66	\$ 8.87	\$ 14.78
115	Total							
116	Demand	\$ 245.51	\$ -	\$ -	\$ -	\$ 30.66	\$ 117.94	\$ -
117	Commodity	\$ 1.21	\$ 5.97	\$ 3.59	\$ -	\$ -	\$ -	\$ -
118	Customer (per cust month)	\$ 58.07	\$ 54.03	\$ 70.69	\$ 542.90	\$ 1,085.93	\$ 3,517.55	\$ 764.61
119	Demand & Customer (per cust month)	\$ 109.15	\$ 79.04	\$ 224.16	\$ 2,201.57	\$ 7,224.99	\$ 45,386.04	\$ 4,777.15

UGI Utilities Inc. - Gas Division
 Gas Class Cost of Service Study
 FPFTY ending September 30, 2027 (\$ 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
120	BILLING DETERMINANTS							
121	Demand (Billing Demand)	1,763,102				1,533,062	230,040	
122	Commodity	339,204,231	50,491,037	30,008,036	8,868,042	27,341,950	207,826,615	14,668,550
123	Customers (Number of Bills)	8,474,784	7,611,024	836,280	15,660	7,656	648	3,516

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPPTY ending September 30, 2027 (\$ 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	290	-	185	57	14	16	12	6
5	Franchises & Consents	302	194	-	117	46	8	13	6	4
6	Misc. Intangible Plant	303	290	-	175	69	12	20	8	6
7	Subtotal - Intangible Plant		774	-	477	173	33	49	26	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	6	-	2
42	Rights-of-Way	365.2	868	-	407	274	56	101	-	30
43	Structures and improvements	366	162	-	76	51	10	19	-	6
44	Mains	367	39,468	-	18,491	12,461	2,529	4,607	-	1,380
45	Compressor station equipment	368	-	-	-	-	-	-	-	-
46	Measuring and regulating station equipment	369	6,173	-	2,892	1,949	396	721	-	216
47	Communication equipment	370	3,505	-	1,642	1,107	225	409	-	123
48	Other equipment	371	351	-	164	111	22	41	-	12
49	Testing Equipment	371.1	-	-	-	-	-	-	-	-
50	Subtotal - Transmission plant		50,575	-	23,694	15,967	3,241	5,904	-	1,769

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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	11,638	-	5,200	3,504	711	1,296	539	388
53	Structures and improvements	375	7,923	-	3,540	2,386	484	882	367	264
54	Mains - Small	376	1,134,433	-	531,480	358,154	72,698	132,422	-	39,678
55	Mains - Large	376	1,908,230	-	894,004	602,451	122,286	222,747	-	66,743
56	Mains - Direct	376	147,691	-	-	-	-	-	147,691	-
57	Compressor station equipment	377	-	-	-	-	-	-	-	-
58	Measuring and regulating station equipment—general	378	229,058	-	102,346	68,969	13,999	25,500	10,604	7,641
59	Measuring and regulating station equipment—city gate check stations	379	81,780	-	36,540	24,624	4,998	9,104	3,786	2,728
60	Services	380	1,937,404	-	1,695,188	227,010	7,850	4,951	511	1,894
61	Meters	381	219,403	-	99,547	94,556	10,619	9,102	1,735	3,844
62	Meter installations	382	153,632	-	69,705	66,211	7,436	6,374	1,215	2,692
63	House regulators	383	10,274	-	9,060	1,214	-	-	-	-
64	House regulatory installations	384	17,829	-	15,722	2,108	-	-	-	-
65	Industrial measuring and regulating station equipment	385	42,671	-	19,360	18,390	2,065	1,770	337	748
66	Other property	386	1,274	-	1,115	149	5	3	0	1
67	Other equipment	387	6,799	-	4,312	1,367	212	357	443	109
68	Other equipment	387.1	-	-	-	-	-	-	-	-
69	Asset retirement costs for distribution plant	388	-	-	-	-	-	-	-	-
70	Subtotal - Distribution Plant		5,910,038	-	3,487,119	1,471,092	243,364	414,507	167,227	126,730
71	General Plant				-	-	-	-	-	-
72	Land and Land Rights	389	14,128	-	10,266	2,048	449	655	516	194
73	Land and Land Rights - Common Allocated	389.1	-	-	-	-	-	-	-	-
74	Structures and Improvements	390	240,055	-	174,437	34,798	7,624	11,136	8,766	3,293
75	Reading Service Center - Common Allocated	390.1	-	-	-	-	-	-	-	-
76	Structures and Improvements - Common Allocated	390.2	-	-	-	-	-	-	-	-
77	Office Furniture and Equipment	391	308,260	-	223,999	44,686	9,790	14,300	11,256	4,229
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	87,535	-	63,608	12,689	2,780	4,061	3,196	1,201
82	Transportation Equipment - Common Allocated	392.1	-	-	-	-	-	-	-	-
83	Stores Equipment	393	16	-	12	2	1	1	1	0
84	Tools, Shop, and Garage Equipment	394	46,259	-	33,614	6,706	1,469	2,146	1,689	635
85	Laboratory Equipment	395	438	-	318	63	14	20	16	6
86	Power Operated Equipment	396	13,798	-	10,027	2,000	438	640	504	189
87	Communication Equipment	397	2,364	-	1,718	343	75	110	86	32
88	Misc. Equipment	398	2,320	-	1,686	336	74	108	85	32
89	Other Intangible Property	399	-	-	-	-	-	-	-	-
90	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
91	Subtotal - General Plant		715,173	-	519,685	103,672	22,713	33,177	26,115	9,812
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		6,676,559	-	4,030,975	1,590,903	269,351	453,637	193,367	138,327

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPPTY ending September 30, 2027 (\$ 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	(594)	-	(278)	(188)	(38)	(69)	-	(21)
141	Structures and improvements	366	(157)	-	(74)	(50)	(10)	(18)	-	(6)
142	Mains	367	(23,932)	-	(11,212)	(7,556)	(1,534)	(2,794)	-	(837)
143	Compressor station equipment	368	-	-	-	-	-	-	-	-
144	Measuring and regulating station equipment	369	(4,437)	-	(2,079)	(1,401)	(284)	(518)	-	(155)
145	Communication equipment	370	(2,631)	-	(1,232)	(831)	(169)	(307)	-	(92)
146	Other equipment	371	(312)	-	(146)	(98)	(20)	(36)	-	(11)
147	Testing Equipment	371.1	-	-	-	-	-	-	-	-
148	Subtotal - Transmission plant		(32,063)	-	(15,021)	(10,123)	(2,055)	(3,743)	-	(1,121)

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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	(1,594)	-	(712)	(480)	(97)	(177)	(74)	(53)
151	Structures and improvements	375	(3,846)	-	(1,719)	(1,158)	(235)	(428)	(178)	(128)
152	Mains - Small	376	(229,141)	-	(107,352)	(72,343)	(14,684)	(26,748)	-	(8,015)
153	Mains - Large	376	(385,439)	-	(180,578)	(121,688)	(24,700)	(44,992)	-	(13,481)
154	Mains - Direct	376	(29,832)	-	-	-	-	-	(29,832)	-
155	Compressor station equipment	377	-	-	-	-	-	-	-	-
156	Measuring and regulating station equipment—general	378	(51,380)	-	(22,957)	(15,470)	(3,140)	(5,720)	(2,379)	(1,714)
157	Measuring and regulating station equipment—city gate check stations	379	(18,454)	-	(8,245)	(5,556)	(1,128)	(2,054)	(854)	(616)
158	Services	380	(508,598)	-	(445,013)	(59,594)	(2,061)	(1,300)	(134)	(497)
159	Meters	381	(91,740)	-	(41,624)	(39,537)	(4,440)	(3,806)	(725)	(1,607)
160	Meter installations	382	(52,438)	-	(23,792)	(22,599)	(2,538)	(2,175)	(415)	(919)
161	House regulators	383	(6,278)	-	(5,536)	(742)	-	-	-	-
162	House regulatory installations	384	(10,128)	-	(8,931)	(1,197)	-	-	-	-
163	Industrial measuring and regulating station equipment	385	(22,284)	-	(10,111)	(9,604)	(1,079)	(924)	(176)	(390)
164	Other property	386	(729)	-	(638)	(85)	(3)	(2)	(0)	(1)
165	Other equipment	387	(4,894)	-	(3,104)	(984)	(152)	(257)	(319)	(78)
166	Asset retirement costs for distribution plant	388	-	-	-	-	-	-	-	-
167	Subtotal - Distribution Plant		(1,416,775)	-	(860,311)	(351,037)	(54,258)	(88,584)	(35,086)	(27,499)
168	General Plant				-	-	-	-	-	-
169	Land and Land Rights	389	-	-	-	-	-	-	-	-
170	Structures and Improvements	390	(70,116)	-	(50,951)	(10,164)	(2,227)	(3,253)	(2,560)	(962)
171	Office Furniture and Equipment	391	(149,964)	-	(108,972)	(21,739)	(4,763)	(6,957)	(5,476)	(2,057)
172	Transportation Equipment	392	(39,498)	-	(28,702)	(5,726)	(1,254)	(1,832)	(1,442)	(542)
173	Stores Equipment	393	(9)	-	(6)	(1)	(0)	(0)	(0)	(0)
174	Tools, Shop, and Garage Equipment	394	(18,442)	-	(13,401)	(2,673)	(586)	(856)	(673)	(253)
175	Laboratory Equipment	395	(223)	-	(162)	(32)	(7)	(10)	(8)	(3)
176	Power Operated Equipment	396	(6,980)	-	(5,072)	(1,012)	(222)	(324)	(255)	(96)
177	Communication Equipment	397	(752)	-	(547)	(109)	(24)	(35)	(27)	(10)
178	Misc. Equipment	398	(1,223)	-	(889)	(177)	(39)	(57)	(45)	(17)
179	Other Intangible Property	399	-	-	-	-	-	-	-	-
180	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
181	0	0	-	-	-	-	-	-	-	-
182	0	0	-	-	-	-	-	-	-	-
183	Subtotal - General Plant		(287,208)	-	(208,701)	(41,634)	(9,121)	(13,324)	(10,487)	(3,940)
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		(1,736,046)	-	(1,084,034)	(402,794)	(65,434)	(105,650)	(45,573)	(32,561)

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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		23,662	-	14,841	8,821	-	-	-	-
203	Cash Working Capital		66,523	-	48,339	9,643	2,113	3,086	2,429	913
204	Cash Working Capital - Purchased Gas Related		-	-	-	-	-	-	-	-
205	Materials & Supplies		28,644	-	20,814	4,152	910	1,329	1,046	393
206	Accumulated Deferred Income Taxes		(716,793)	-	(432,763)	(170,800)	(28,917)	(48,703)	(20,759)	(14,851)
207	Customer Deposits		(23,198)	-	(11,824)	(10,612)	(302)	(271)	(143)	(45)
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
208	Total Other Rate Base Items		(621,162)	-	(360,592)	(158,796)	(26,197)	(44,559)	(17,427)	(13,590)
					0	0	0	0	0	0
209	TOTAL RATE BASE		<u>4,319,351</u>	-	<u>2,586,349</u>	<u>1,029,313</u>	<u>177,720</u>	<u>303,428</u>	<u>130,366</u>	<u>92,175</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	530,074	-	390,694	139,380	-	-	-	-
226	Liquefied natural gas purchases	804.1	-	-	-	-	-	-	-	-
227	Other gas purchases	805	5	-	4	1	-	-	-	-
228	Purchased gas cost adjustments	805.1	(106,575)	-	(78,552)	(28,023)	-	-	-	-
229	Exchange Gas	806	-	-	-	-	-	-	-	-
230	Purchased Gas Expenses	807	-	-	-	-	-	-	-	-
231	Gas Withdrawn from Storage-Debit	808.1	47,230	-	34,811	12,419	-	-	-	-
232	Gas Delivered to Storage-Credit	808.2	(62,675)	-	(46,195)	(16,480)	-	-	-	-
233	Gas Used for Operations	812	2,169	-	1,599	570	-	-	-	-
234	Other Gas Supply Expenses	813	(5,256)	-	(3,874)	(1,382)	-	-	-	-
235	Subtotal - Other Gas Supply Expenses		<u>404,972</u>	-	<u>298,487</u>	<u>106,485</u>	-	-	-	-

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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	6,320	-	4,008	1,270	197	331	412	101
238	Distribution load dispatching	871	3,427	-	1,039	717	134	197	1,277	63
239	Compressor station labor and expenses	872	-	-	-	-	-	-	-	-
240	Mains and services expenses	874	-	-	-	-	-	-	-	-
241	Mains - Small	874	7,003	-	3,281	2,211	449	817	-	245
242	Mains - Large	874	11,780	-	5,122	3,452	701	1,276	846	382
243	Services	874	15,981	-	13,983	1,872	65	41	4	16
244	Measuring and regulating station expenses—general	875	2,208	-	670	462	86	127	823	40
245	Measuring and regulating station expenses—industrial	876	21	-	-	-	9	8	1	3
246	Measuring and regulating station expenses—city gate check stations	877	461	-	140	96	18	26	172	8
247	Meter and house regulator expenses	878	3,700	-	1,679	1,595	179	154	29	65
248	Customer installations expenses	879	3,364	-	1,526	1,450	163	140	27	59
249	Other expenses	880	7,233	-	4,587	1,454	225	379	472	116
250	Rents	881	74	-	47	15	2	4	5	1
251	Rents - Direct to XD	881.D	577	-	-	-	-	-	577	-
252	Subtotal - Distribution Operation Expenses		62,148	-	36,082	14,594	2,228	3,500	4,645	1,099
253	Distribution Maintenance Expenses				-	-	-	-	-	-
254	Maintenance supervision and engineering	885	2,349	-	900	582	253	326	177	112
255	Maintenance of structures and improvements	886	-	-	-	-	-	-	-	-
256	Maintenance of mains - small	887	8,104	-	3,797	2,558	519	946	-	283
257	Maintenance of mains - large	887	13,631	-	5,927	3,994	811	1,477	979	443
258	Maintenance of compressor station equipment	888	-	-	-	-	-	-	-	-
259	Maintenance of measuring and regulating station equipment—general	889	2,364	-	717	495	92	136	881	43
260	Maintenance of measuring and regulating station equipment—industrial	890	4,015	-	-	-	1,685	1,444	275	610
261	Maintenance of measuring and regulating station equipment—city gate	891	105	-	32	22	4	6	39	2
262	Maintenance of services	892	677	-	592	79	3	2	0	1
263	Maintenance of meters and house regulators	893	40	-	18	17	2	2	0	1
264	Maintenance of other equipment	894	594	-	227	147	64	82	45	28
265	Construction Maintenance	895	-	-	-	-	-	-	-	-
266	Subtotal - Distribution Maintenance Expenses		31,879	-	12,210	7,895	3,433	4,421	2,396	1,523
267	Total Production, Storage, LNG, Transmission, and Distribution Expense		498,999	-	346,779	128,975	5,661	7,921	7,041	2,623
268	Customer Accounts, Service, and Sales Expense				-	-	-	-	-	-
269	Customer Account				-	-	-	-	-	-
270	Supervision	901	882	-	792	87	2	1	0	0
271	Meter reading expenses	902	2,972	-	2,669	293	5	3	0	1
272	Customer records and collection expenses	903	27,817	-	24,981	2,745	51	25	2	12
273	Universal Service Program - Direct	903.1	30,831	-	30,831	-	-	-	-	-
274	Uncollectible accounts	904	20,342	-	19,033	1,271	5	22	-	10
275	Miscellaneous customer accounts expenses	905	71	-	63	7	0	0	0	0
276	Subtotal - Customer Account		82,913	-	78,370	4,403	64	50	2	23
277	Customer Service & Information Expenses				-	-	-	-	-	-
278	Supervision	907	90	-	81	9	0	0	0	0
279	Customer assistance expenses	908	1,110	-	1,110	-	-	-	-	-
280	Informational and instructional advertising expenses	909	1,358	-	1,220	134	3	1	0	1
281	Miscellaneous Customer Service & Informational Exp.	910	82	-	74	8	0	0	0	0
282	Energy Efficiency and Conservation Programs	910.1	12,026	-	9,861	791	398	976	-	-
283	Subtotal - Customer Service & Information Expenses		14,666	-	12,345	942	401	977	0	1

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284	Sales Expenses				-	-	-	-	-	-
285	Supervision	911	-	-	-	-	-	-	-	-
286	Demonstrating and selling expenses	912	766	-	690	76	-	-	-	-
287	Advertising expenses	913	526	-	474	52	-	-	-	-
288	Miscellaneous sales expenses	916	-	-	-	-	-	-	-	-
289	Subtotal - Sales Expenses		1,292	-	1,164	128	-	-	-	-
290	Total Customer Accounts, Service, and Sales Expense		98,871	-	91,879	5,473	465	1,028	3	24
291	Administrative and General Expenses				-	-	-	-	-	-
292	Administrative and general salaries	920	36,548	-	26,558	5,298	1,161	1,695	1,335	501
293	Office supplies and expenses	921	19,009	-	13,813	2,756	604	882	694	261
294	Administrative expenses transferred—Credit	922	-	-	-	-	-	-	-	-
295	Outside services employed	923	18,775	-	13,643	2,722	596	871	686	258
296	Outside services employed - Manufactured Gas Plant	923.MGP	1,670	-	1,231	439	-	-	-	-
297	Property insurance	924	361	-	262	52	11	17	13	5
298	Injuries and damages	925	12,048	-	8,755	1,746	383	559	440	165
299	Employee pensions and benefits	926	18,437	-	11,753	3,650	881	1,047	734	373
300	Franchise requirements	927	-	-	-	-	-	-	-	-
301	Regulatory commission expenses	928	1,759	-	1,053	419	72	124	53	38
302	Duplicate charges—Credit	929	-	-	-	-	-	-	-	-
303	General advertising expenses	930.1	171	-	124	25	5	8	6	2
304	Miscellaneous general expenses	930.2	3,979	-	2,891	577	126	185	145	55
305	Rents	931	77	-	56	11	2	4	3	1
306	Maintenance of general plant	932	5,239	-	3,807	759	166	243	191	72
307	Maintenance of general plant	935	-	-	-	-	-	-	-	-
308	Total Administrative and General Expenses		118,072	-	83,945	18,455	4,008	5,633	4,300	1,730
309	TOTAL OPERATION AND MAINTENANCE EXPENSE		715,943	-	522,603	152,903	10,135	14,582	11,344	4,377
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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Line No.	Account Description	FERC Account	Account Balance	Total Check	Rate R	Rate N	Rate DS	Rate LFD	Rate XD Firm	Rate IS
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	399	-	187	126	26	47	-	14
354	Compressor station equipment	368	-	-	-	-	-	-	-	-
355	Measuring and regulating station equipment	369	87	-	41	27	6	10	-	3
356	Communication equipment	370	77	-	36	24	5	9	-	3
357	Other equipment	371	5	-	2	2	0	1	-	0
358	Testing Equipment	371.1	-	-	-	-	-	-	-	-
359	Subtotal - Transmission plant		579	-	271	183	37	68	-	20
360	Distribution Plant				-	-	-	-	-	-
361	Land and land rights	374	43	-	19	13	3	5	2	1
362	Structures and improvements	375	144	-	64	43	9	16	7	5
363	Mains - Small	376	18,275	-	8,562	5,770	1,171	2,133	-	639
364	Mains - Large	376	30,741	-	14,402	9,705	1,970	3,588	-	1,075
365	Mains - Direct	376	2,379	-	-	-	-	-	2,379	-
366	Compressor station equipment	377	-	-	-	-	-	-	-	-
367	Measuring and regulating station equipment—general	378	6,275	-	2,804	1,889	383	699	290	209
368	Measuring and regulating station equipment—city gate check stations	379	2,234	-	998	673	137	249	103	75
369	Services	380	51,721	-	45,255	6,060	210	132	14	51
370	Meters	381	7,851	-	3,562	3,383	380	326	62	138
371	Meter installations	382	3,709	-	1,683	1,598	180	154	29	65
372	House regulators	383	206	-	182	24	-	-	-	-
373	House regulatory installations	384	319	-	281	38	-	-	-	-
374	Industrial measuring and regulating station equipment	385	798	-	362	344	39	33	6	14
375	Other property	386	27	-	23	3	0	0	0	0
376	Other equipment	387	89	-	57	18	3	5	6	1
377	Other equipment	387.1	-	-	-	-	-	-	-	-
378	Asset retirement costs for distribution plant	388	-	-	-	-	-	-	-	-
379	Subtotal - Distribution Plant		124,811	-	78,254	29,562	4,483	7,339	2,899	2,273

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380	General Plant				-	-	-	-	-	-
381	Land and Land Rights	389	-	-	-	-	-	-	-	-
382	Structures and Improvements	390	8,959	-	6,510	1,299	285	416	327	123
383	Reading Service Center - Common Allocated	390.1	-	-	-	-	-	-	-	-
384	Structures and Improvements - Common Allocated	390.2	-	-	-	-	-	-	-	-
385	Office Furniture and Equipment	391	26,357	-	19,152	3,821	837	1,223	962	362
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	8,288	-	6,022	1,201	263	384	303	114
390	Stores Equipment	393	1	-	1	0	0	0	0	0
391	Tools, Shop, and Garage Equipment	394	2,360	-	1,715	342	75	109	86	32
392	Laboratory Equipment	395	22	-	16	3	1	1	1	0
393	Power Operated Equipment	396	833	-	605	121	26	39	30	11
394	Communication Equipment	397	264	-	192	38	8	12	10	4
395	Misc. Equipment	398	86	-	62	12	3	4	3	1
396	Other Intangible Property	399	-	-	-	-	-	-	-	-
397	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
398	Subtotal - General Plant		47,170	-	34,276	6,838	1,498	2,188	1,722	647
399	Total - Depreciation Expense		172,559	-	112,801	36,583	6,018	9,595	4,621	2,940
400	Amortization Expense				-	-	-	-	-	-
401	Amortization of Net Salvage	404.1	9,703	-	7,051	1,407	308	450	354	133
402	Subtotal - Amortization Expense		9,703	-	7,051	1,407	308	450	354	133
403	Adjustments				-	-	-	-	-	-
404	Amount Charged to Clearing Accounts		(11,745)	-	(8,534)	(1,703)	(373)	(545)	(429)	(161)
405	Subtotal - Adjustments		(11,745)	-	(8,534)	(1,703)	(373)	(545)	(429)	(161)
406	Total Adjustments, Depreciation and Amortization Expense		170,518	-	111,318	36,287	5,953	9,500	4,547	2,912
407	Taxes				-	-	-	-	-	-
408	Taxes Other Than Income Taxes				-	-	-	-	-	-
409	PURTA & Property Taxes	408.1	1,420	-	857	338	57	96	41	29
410	Taxes Other Than Income Taxes - Payroll	408.1	6,573	-	4,190	1,301	314	373	262	133
411	Taxes Other Than Income Taxes - Excise	408.1	-	-	-	-	-	-	-	-
412	Public Utility Assessment	408.1	6,006	-	3,596	1,431	247	422	181	128
413	PA Local Use and Miscellaneous	408.1	1,250	-	748	298	51	88	38	27
414	Miscellaneous Taxes	408.1	-	-	-	-	-	-	-	-
415	Subtotal - Taxes Other Than Income Taxes		15,249	-	9,392	3,369	670	979	522	317
416	Income Taxes				-	-	-	-	-	-
417	Income Taxes - federal taxes utility operating income	409.1	41,256	-	24,704	9,831	1,697	2,898	1,245	880
418	Income Taxes - State	409.1	8,900	-	5,329	2,121	366	625	269	190
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		50,156	-	30,032	11,952	2,064	3,523	1,514	1,070
423	Total Taxes		65,405	-	39,424	15,321	2,733	4,503	2,036	1,387

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424	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN				-	-	-	-	-	-
425	Test Year Expenses at Current Rates		951,866	-	673,345	204,511	18,822	28,585	17,927	8,676
426	Return on Rate Base		354,187	-	212,081	84,404	14,573	24,881	10,690	7,558
427	Gross Up Items				-	-	-	-	-	-
428	Gross-up Federal Income Tax		18,972	-	11,360	4,521	781	1,333	573	405
429	Gross-up State Utility Tax		7,314	-	4,380	1,743	301	514	221	156
430	Gross-up Bad Debts		1,712	-	1,602	107	0	2	-	1
431	Gross-up Annual Filing Fee		-	-	-	-	-	-	-	-
432	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		1,334,051	-	902,768	295,286	34,477	55,315	29,410	16,796
433	INTERNAL ALLOCATION FACTORS									
434	INT_TOTPLT		6,675,785	-	4,030,498	1,590,731	269,318	453,588	193,341	138,311
435	INT_RATEBASE		4,319,351	-	2,586,349	1,029,313	177,720	303,428	130,366	92,175
436	INT_OM		192,898	-	140,171	27,963	6,126	8,949	7,044	2,647
437	INT_LABOR		46,421	-	29,590	9,191	2,217	2,636	1,849	938
438	INT_REV_REQ		1,334,051	-	902,768	295,286	34,477	55,315	29,410	16,796
439	INT_DISTEXP	871-879	40,881	-	24,234	8,811	1,461	2,493	3,124	758
440	INT_DMANT	886-893	28,936	-	11,083	7,166	3,116	4,013	2,175	1,383
441	INT_MAINSXSM		2,055,921	-	894,004	602,451	122,286	222,747	147,691	66,743
442	INT_MAINS		3,190,354	-	1,425,484	960,605	194,984	355,169	147,691	106,422
443	last line for internals									

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
444	Operating Revenue									
445	Residential Sales	480	496,238	0	301,857	98,902	21,919	35,772	23,824	13,966
446	Commercial and industrial sales	481	198,491	0	120,740	39,560	8,767	14,308	9,529	5,586
447	Lg Transport/Other, Interruptible Sales	489	120,850	0	73,512	24,086	5,338	8,712	5,802	3,401
448	Residential Sales - GCR	480.GCR	298,400	0	219,937	78,463	-	-	-	-
449	Commercial and industrial sales - GCR	481.GCR	106,572	0	78,549	28,023	-	-	-	-
450	Lg Transport/Other, Interruptible Sales - GCR	489.3	-	0	-	-	-	-	-	-
451	Forfeited Discounts	487	6,337	0	3,892	1,808	155	245	165	71
452	Miscellaneous service Revenue	488	2,142	0	1,450	474	55	89	47	27
453	Miscellaneous service Revenue - Reconnection Fees	488	-	0	-	-	-	-	-	-
454	Revenues from transportation of gas of others XD	489.3	1,036	0	-	-	-	-	1,036	-
455	Rent from Gas Properties	493	215	0	130	51	9	15	6	4
456	Rent from Gas Properties	493.XD	2,077	0	-	-	-	-	2,077	-
457	Other gas revenues	495	2,324	0	1,573	514	60	96	51	29
458	Total Operating Revenue		1,234,682	-	801,640	271,880	36,303	59,236	42,538	23,085
459	NET INCOME AT CURRENT RATES		282,817	0	128,294	67,370	17,482	30,651	24,611	14,408

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
1	RATE BASE								
2	Plant in Service								
3	Intangible Plant								
4	Organization	301.0	290	INT_LABOR					
5	Franchises & Consents	302.0	194	INT_TOTPLT					
6	Misc. Intangible Plant	303.0	290	INT_TOTPLT					
7	Subtotal - Intangible Plant		774						
8	Manufactured Gas Production Plant								
9	Land and Land Rights	304.0	0						
10	Structures and Improvements	305.0	0						
11	Liquefied Petroleum Gas Equipment	311.0	0						
12	Producing Lands	325.1	0						
13	Production Leaseholds	325.2	0						
14	Rights-Of-Way	325.4	0						
15	Other Lands	325.5	0						
16	Field Measuring and Regulating Station Equipment	328.0	0						
17	Other Structures	329.0	0						
18	Producing Gas Wells - Well Construction	330.0	0						
19	Producing Gas Wells - Well Equipment	331.0	0						
20	Field Lines	332.0	0						
21	Field Measuring and Regulating Station Equipment	334.0	0						
22	Drilling and Cleaning Equipment	335.0	0						
23	Other Equipment	337.0	0						
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						
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	39,468		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		50,575						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
51	Distribution Plant								
52	Land and land rights	374.0	11,638	INT_MAINS					
53	Structures and improvements	375.0	7,923	INT_MAINS					
54	Mains - Small	376.0	1,134,433		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
55	Mains - Large	376.0	1,908,230		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
56	Mains - Direct	376.0	147,691		DISTRIBUTION	DEMAND	XD_Direct		
57	Compressor station equipment	377.0	0						
58	Measuring and regulating station equipment—general	378.0	229,058	INT_MAINS					
59	Measuring and regulating station equipment—city gate check stations	379.0	81,780	INT_MAINS					
60	Services	380.0	1,937,404		DISTRIBUTION	CUSTOMER			SVCS_380
61	Meters	381.0	219,403		DISTRIBUTION	CUSTOMER			MTRS_381
62	Meter installations	382.0	153,632		DISTRIBUTION	CUSTOMER			MTRS_381
63	House regulators	383.0	10,274		DISTRIBUTION	CUSTOMER			MTRS_383
64	House regulatory installations	384.0	17,829		DISTRIBUTION	CUSTOMER			MTRS_383
65	Industrial measuring and regulating station equipment	385.0	42,671		DISTRIBUTION	CUSTOMER			MTRS_381
66	Other property	386.0	1,274		DISTRIBUTION	CUSTOMER			SVCS_380
67	Other equipment	387.0	6,799	INT_DISTEXP					
68	Other equipment	387.1	0	INT_DISTEXP					
69	Asset retirement costs for distribution plant	388.0	0						
70	Subtotal - Distribution Plant		5,910,038						
71	General Plant								
72	Land and Land Rights	389.0	14,128	INT_OM					
73	Land and Land Rights - Common Allocated	389.1	0	INT_OM					
74	Structures and Improvements	390.0	240,055	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	308,260	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	87,535	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	46,259	INT_OM					
85	Laboratory Equipment	395.0	438	INT_OM					
86	Power Operated Equipment	396.0	13,798	INT_OM					
87	Communication Equipment	397.0	2,364	INT_OM					
88	Misc. Equipment	398.0	2,320	INT_OM					
89	Other Intangible Property	399.0	0						
90	ARO for General Plant	399.1	0						
91	Subtotal - General Plant		715,173						
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		6,676,559						

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
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	-	-	-	-	-	-
108	Structures and Improvements	305.0	0	-	-	-	-	-	-
109	Liquefied Petroleum Gas Equipment	311.0	0	-	-	-	-	-	-
110	Producing Lands	325.1	0	-	-	-	-	-	-
111	Production Leaseholds	325.2	0	-	-	-	-	-	-
112	Rights-Of-Way	325.4	0	-	-	-	-	-	-
113	Other Lands	325.5	0	-	-	-	-	-	-
114	Field Measuring and Regulating Station Equipment	328.0	0	-	-	-	-	-	-
115	Other Structures	329.0	0	-	-	-	-	-	-
116	Producing Gas Wells - Well Construction	330.0	0	-	-	-	-	-	-
117	Producing Gas Wells - Well Equipment	331.0	0	-	-	-	-	-	-
118	Field Lines	332.0	0	-	-	-	-	-	-
119	Field Measuring and Regulating Station Equipment	334.0	0	-	-	-	-	-	-
120	Drilling and Cleaning Equipment	335.0	0	-	-	-	-	-	-
121	Other Equipment	337.0	0	-	-	-	-	-	-
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	-	-	-	-	-	-
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	(594)	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	(23,932)	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	(4,437)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
145	Communication equipment	370.0	(2,631)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
146	Other equipment	371.0	(312)	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
147	Testing Equipment	371.1	0	0	TRANSMISSION	DEMAND	AVG_EXCESS_Excl XD	-	-
148	Subtotal - Transmission plant								

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
149	Distribution Plant								
150	Land and land rights	374.0	(1,594)	INT_MAINS	0	0	0	-	-
151	Structures and improvements	375.0	(3,846)	INT_MAINS	0	0	0	-	-
152	Mains - Small	376.0	(229,141)	0	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
153	Mains - Large	376.0	(385,439)	0	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
154	Mains - Direct	376.0	(29,832)	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	(51,380)	INT_MAINS	0	0	0	-	-
157	Measuring and regulating station equipment—city gate check stations	379.0	(18,454)	INT_MAINS	0	0	0	-	-
158	Services	380.0	(508,598)	0	DISTRIBUTION	CUSTOMER	0	-	SVCS_380
159	Meters	381.0	(91,740)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_381
160	Meter installations	382.0	(52,438)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_381
161	House regulators	383.0	(6,278)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_383
162	House regulatory installations	384.0	(10,128)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_383
163	Industrial measuring and regulating station equipment	385.0	(22,284)	0	DISTRIBUTION	CUSTOMER	0	-	MTRS_381
164	Other property	386.0	(729)	0	DISTRIBUTION	CUSTOMER	0	-	SVCS_380
165	Other equipment	387.0	(4,894)	INT_DISTEXP	0	0	0	-	-
166	Asset retirement costs for distribution plant	388.0	0	0	0	0	0	-	-
167	Subtotal - Distribution Plant		(1,416,775)						
168	General Plant								
169	Land and Land Rights	389.0	0	INT_OM	-	-	-	-	-
170	Structures and Improvements	390.0	(70,116)	INT_OM	-	-	-	-	-
171	Office Furniture and Equipment	391.0	(149,964)	INT_OM	-	-	-	-	-
172	Transportation Equipment	392.0	(39,498)	INT_OM	-	-	-	-	-
173	Stores Equipment	393.0	(9)	INT_OM	-	-	-	-	-
174	Tools, Shop, and Garage Equipment	394.0	(18,442)	INT_OM	-	-	-	-	-
175	Laboratory Equipment	395.0	(223)	INT_OM	-	-	-	-	-
176	Power Operated Equipment	396.0	(6,980)	INT_OM	-	-	-	-	-
177	Communication Equipment	397.0	(752)	INT_OM	-	-	-	-	-
178	Misc. Equipment	398.0	(1,223)	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		(287,208)						
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		(1,736,046)						

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
201	Other Rate Base Items								
202	Gas Storage Inventory		23,662		STORAGE	COMMODITY		Avg. PGC_Choice Volumes	
203	Cash Working Capital		66,523	INT_OM					
204	Cash Working Capital - Purchased Gas Related		0		STORAGE	COMMODITY		Avg. PGC Volumes	
205	Materials & Supplies		28,644	INT_OM					
206	Accumulated Deferred Income Taxes		(716,793)	INT_TOTPLT					
207	Customer Deposits		(23,198)		DISTRIBUTION	CUSTOMER			Customer Deposits
			0						
			0						
			0						
208	Total Other Rate Base Items		(621,162)						
209	TOTAL RATE BASE		4,319,351						
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	COMMODITY		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	COMMODITY		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	530,074		STORAGE	COMMODITY		GCR	
226	Liquefied natural gas purchases	804.1	0		STORAGE	COMMODITY		GCR	
227	Other gas purchases	805.0	5		STORAGE	COMMODITY		GCR	
228	Purchased gas cost adjustments	805.1	(106,575)		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	47,230		STORAGE	COMMODITY		GCR	
232	Gas Delivered to Storage-Credit	808.2	(62,675)		STORAGE	COMMODITY		GCR	
233	Gas Used for Operations	812.0	2,169		STORAGE	COMMODITY		GCR	
234	Other Gas Supply Expenses	813.0	(5,256)		STORAGE	COMMODITY		GCR	
235	Subtotal - Other Gas Supply Expenses		404,972						

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
236	Distribution Operation Expenses								
237	Operation supervision and engineering	870.0	6,320	INT_DISTEXP					
238	Distribution load dispatching	871.0	3,427		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	7,003		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
242	Mains - Large	874.0	11,780	INT_MAINSXSM					
243	Services	874.0	15,981		DISTRIBUTION	CUSTOMER			SVCS_380
244	Measuring and regulating station expenses—general	875.0	2,208		DISTRIBUTION	DEMAND	AVG_EXCESS		
245	Measuring and regulating station expenses—industrial	876.0	21		DISTRIBUTION	CUSTOMER			MTRS_385
246	Measuring and regulating station expenses—city gate check stations	877.0	461		DISTRIBUTION	DEMAND	AVG_EXCESS		
247	Meter and house regulator expenses	878.0	3,700		DISTRIBUTION	CUSTOMER			MTRS_381
248	Customer installations expenses	879.0	3,364		DISTRIBUTION	CUSTOMER			MTRS_381
249	Other expenses	880.0	7,233	INT_DISTEXP					
250	Rents	881.0	74	INT_DISTEXP					
251	Rents - Direct to XD	881.0	577		DISTRIBUTION	CUSTOMER			XD_Direct
252	Subtotal - Distribution Operation Expenses		62,148						
253	Distribution Maintenance Expenses								
254	Maintenance supervision and engineering	885.0	2,349	INT_DMAINT					
255	Maintenance of structures and improvements	886.0	0	INT_MAINS					
256	Maintenance of mains - small	887.0	8,104		DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD		
257	Maintenance of mains - large	887.0	13,631	INT_MAINSXSM					
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	2,364		DISTRIBUTION	DEMAND	AVG_EXCESS		
260	Maintenance of measuring and regulating station equipment—industrial	890.0	4,015		DISTRIBUTION	CUSTOMER			MTRS_385
261	Maintenance of measuring and regulating station equipment—city gate	891.0	105		DISTRIBUTION	DEMAND	AVG_EXCESS		
262	Maintenance of services	892.0	677		DISTRIBUTION	CUSTOMER			SVCS_380
263	Maintenance of meters and house regulators	893.0	40		DISTRIBUTION	CUSTOMER			MTRS_381
264	Maintenance of other equipment	894.0	594	INT_DMAINT					
265	Construction Maintenance	895.0	0	INT_DMAINT					
266	Subtotal - Distribution Maintenance Expenses		31,879						
267	Total Production, Storage, LNG, Transmission, and Distribution Expense		498,999						
268	Customer Accounts, Service, and Sales Expense								
269	Customer Account								
270	Supervision	901.0	882		CUSTOMER	CUSTOMER			CUST
271	Meter reading expenses	902.0	2,972		CUSTOMER	CUSTOMER			CUST
272	Customer records and collection expenses	903.0	27,817		CUSTOMER	CUSTOMER			CUST
273	Universal Service Program - Direct	903.1	30,831		CUSTOMER	CUSTOMER			R_Direct
274	Uncollectible accounts	904.0	20,342		CUSTOMER	CUSTOMER			Uncollectibles
275	Miscellaneous customer accounts expenses	905.0	71		CUSTOMER	CUSTOMER			CUST
276	Subtotal - Customer Account		82,913						
277	Customer Service & Information Expenses								
278	Supervision	907.0	90		CUSTOMER	CUSTOMER			CUST
279	Customer assistance expenses	908.0	1,110		CUSTOMER	CUSTOMER			R_Direct
280	Informational and instructional advertising expenses	909.0	1,358		CUSTOMER	CUSTOMER			CUST
281	Miscellaneous Customer Service & Informational Exp.	910.0	82		CUSTOMER	CUSTOMER			CUST
282	Energy Efficiency and Conservation Programs	910.1	12,026		CUSTOMER	CUSTOMER			DIR_910.10
283	Subtotal - Customer Service & Information Expenses		14,666						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
284	Sales Expenses								
285	Supervision	911.0	0		CUSTOMER	CUSTOMER			SALES_EXP_R/N
286	Demonstrating and selling expenses	912.0	766		CUSTOMER	CUSTOMER			SALES_EXP_R/N
287	Advertising expenses	913.0	526		CUSTOMER	CUSTOMER			SALES_EXP_R/N
288	Miscellaneous sales expenses	916.0	0		CUSTOMER	CUSTOMER			SALES_EXP_R/N
289	Subtotal - Sales Expenses		1,292						
290	Total Customer Accounts, Service, and Sales Expense		98,871						
291	Administrative and General Expenses								
292	Administrative and general salaries	920.0	36,548	INT_OM					
293	Office supplies and expenses	921.0	19,009	INT_OM					
294	Administrative expenses transferred—Credit	922.0	0	INT_OM					
295	Outside services employed	923.0	18,775	INT_OM					
296	Outside services employed - Manufactured Gas Plant	923.MGP	1,670		PRODUCTION	COMMODITY		Avg. PGC Volumes	
297	Property insurance	924.0	361	INT_OM					
298	Injuries and damages	925.0	12,048	INT_OM					
299	Employee pensions and benefits	926.0	18,437	INT_LABOR					
300	Franchise requirements	927.0	0						
301	Regulatory commission expenses	928.0	1,759	INT_RATEBASE					
302	Duplicate charges—Credit	929.0	0						
303	General advertising expenses	930.1	171	INT_OM					
304	Miscellaneous general expenses	930.2	3,979	INT_OM					
305	Rents	931.0	77	INT_OM					
306	Maintenance of general plant	932.0	5,239	INT_OM					
307	Maintenance of general plant	935.0	0	INT_OM					
308	Total Administrative and General Expenses		118,072						
309	TOTAL OPERATION AND MAINTENANCE EXPENSE		715,943						
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	-	-	-	-	-	-
319	Structures and Improvements	305.0	0	-	-	-	-	-	-
320	Liquefied Petroleum Gas Equipment	311.0	0	-	-	-	-	-	-
321	Producing Lands	325.1	0	-	-	-	-	-	-
322	Production Leaseholds	325.2	0	-	-	-	-	-	-
323	Rights-Of-Way	325.4	0	-	-	-	-	-	-
324	Other Lands	325.5	0	-	-	-	-	-	-
325	Field Measuring and Regulating Station Equipment	328.0	0	-	-	-	-	-	-
326	Other Structures	329.0	0	-	-	-	-	-	-
327	Producing Gas Wells - Well Construction	330.0	0	-	-	-	-	-	-
328	Producing Gas Wells - Well Equipment	331.0	0	-	-	-	-	-	-
329	Field Lines	332.0	0	-	-	-	-	-	-
330	Field Measuring and Regulating Station Equipment	334.0	0	-	-	-	-	-	-
331	Drilling and Cleaning Equipment	335.0	0	-	-	-	-	-	-
332	Other Equipment	337.0	0	-	-	-	-	-	-
333	Subtotal - Manufactured Gas Production Plant		-						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
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	-	-	-	-	-	-
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	399	-	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	77	-	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		579						
360	Distribution Plant								
361	Land and land rights	374.0	43	INT_MAINS	-	-	-	-	-
362	Structures and improvements	375.0	144	INT_MAINS	-	-	-	-	-
363	Mains - Small	376.0	18,275	-	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
364	Mains - Large	376.0	30,741	-	DISTRIBUTION	DEMAND	AVG_EXCESS_Excl XD	-	-
365	Mains - Direct	376.0	2,379	-	DISTRIBUTION	DEMAND	XD_Direct	-	-
366	Compressor station equipment	377.0	0	-	-	-	-	-	-
367	Measuring and regulating station equipment—general	378.0	6,275	INT_MAINS	-	-	-	-	-
368	Measuring and regulating station equipment—city gate check stations	379.0	2,234	INT_MAINS	-	-	-	-	-
369	Services	380.0	51,721	-	DISTRIBUTION	CUSTOMER	-	-	SVCS_380
370	Meters	381.0	7,851	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_381
371	Meter installations	382.0	3,709	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_381
372	House regulators	383.0	206	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_383
373	House regulatory installations	384.0	319	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_383
374	Industrial measuring and regulating station equipment	385.0	798	-	DISTRIBUTION	CUSTOMER	-	-	MTRS_381
375	Other property	386.0	27	-	DISTRIBUTION	CUSTOMER	-	-	SVCS_380
376	Other equipment	387.0	89	INT_DISTEXP	-	-	-	-	-
377	Other equipment	387.1	0	INT_DISTEXP	-	-	-	-	-
378	Asset retirement costs for distribution plant	388.0	0	-	-	-	-	-	-
379	Subtotal - Distribution Plant		124,811						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
380	General Plant								
381	Land and Land Rights	389.0	0	INT_OM	-	-	-	-	-
382	Structures and Improvements	390.0	8,959	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	26,357	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	8,288	INT_OM	-	-	-	-	-
390	Stores Equipment	393.0	1	INT_OM	-	-	-	-	-
391	Tools, Shop, and Garage Equipment	394.0	2,360	INT_OM	-	-	-	-	-
392	Laboratory Equipment	395.0	22	INT_OM	-	-	-	-	-
393	Power Operated Equipment	396.0	833	INT_OM	-	-	-	-	-
394	Communication Equipment	397.0	264	INT_OM	-	-	-	-	-
395	Misc. Equipment	398.0	86	INT_OM	-	-	-	-	-
396	Other Intangible Property	399.0	0	-	-	-	-	-	-
397	ARO for General Plant	399.1	0	-	-	-	-	-	-
398	Subtotal - General Plant		47,170						
399	Total - Depreciation Expense		172,559						
400	Amortization Expense								
401	Amortization of Net Salvage	404.1	9,703	INT_OM					
402	Subtotal - Amortization Expense		9,703						
403	Adjustments								
404	Amount Charged to Clearing Accounts		(11,745)	INT_OM					
405	Subtotal - Adjustments		(11,745)						
406	Total Adjustments, Depreciation and Amortization Expense		170,518						
407	Taxes								
408	Taxes Other Than Income Taxes								
409	PURTA & Property Taxes	408.1	1,420	INT_TOTPLT					
410	Taxes Other Than Income Taxes - Payroll	408.1	6,573	INT_LABOR					
411	Taxes Other Than Income Taxes - Excise	408.1	0						
412	Public Utility Assessment	408.1	6,006	INT_RATEBASE					
413	PA Local Use and Miscellaneous	408.1	1,250	INT_RATEBASE					
414	Miscellaneous Taxes	408.1	0	INT_TOTPLT					
415	Subtotal - Taxes Other Than Income Taxes		15,249						
416	Income Taxes								
417	Income Taxes - federal taxes utility operating income	409.1	41,256	INT_RATEBASE					
418	Income Taxes - State	409.1	8,900	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		50,156						
423	Total Taxes		65,405						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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
424	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN								
425	Test Year Expenses at Current Rates		951,866						
426	Return on Rate Base		354,187	INT_RATEBASE					
427	Gross Up Items								
428	Gross-up Federal Income Tax		18,972	INT_RATEBASE					
429	Gross-up State Utility Tax		7,314	INT_RATEBASE					
430	Gross-up Bad Debts		1,712		CUSTOMER	CUSTOMER			Uncollectibles
431	Gross-up Annual Filing Fee		0						
432	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		1,334,051						
433	INTERNAL ALLOCATION FACTORS								
434	INT_TOTPLT		6,675,785						
435	INT_RATEBASE		4,319,351	15					
436	INT_OM		192,898	12					
437	INT_LABOR		46,421	13					
438	INT_REV_REQ		1,334,051						
439	INT_DISTEXP	871-879	47,945	10					
440	INT_DMAINT	886-893	28,936	11					
441	INT_MAINSXXML		2,055,921	17					
442	INT_MAINS		3,190,354	18					
443	last line for internals								

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ in Thousands)
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
444	Operating Revenue				Revenue Category				
445	Residential Sales	480.0	496,238	Revenues	Sales Revenue				
446	Commercial and industrial sales	481.0	198,491	Revenues	Sales Revenue				
447	Lg Transport/Other, Interruptible Sales	489.0	120,850	Revenues	Sales Revenue				
448	Residential Sales - GCR	480.GCR	298,400	GCR	Gas Cost Revenue				
449	Commercial and industrial sales - GCR	481.GCR	106,572	GCR	Gas Cost Revenue				
450	Lg Transport/Other, Interruptible Sales - GCR	489.3	0	GCR	Gas Cost Revenue				
451	Forfeited Discounts	487.0	6,337	Penalty Revenue	Other Revenues				
452	Miscellaneous service Revenue	488.0	2,142	INT_REV_REQ	Other Revenues				
453	Miscellaneous service Revenue - Reconnection Fees	488.0	0	Reconnect	Other Revenues				
454	Revenues from transportation of gas of others XD	489.3	1,036	XD_Direct	Other Revenues				
455	Rent from Gas Properties	493.0	215	INT_TOTPLT	Other Revenues				
456	Rent from Gas Properties	493.XD	2,077	XD_Direct	Other Revenues				
457	Other gas revenues	495.0	2,324	INT_REV_REQ	Other Revenues				
458	Total Operating Revenue		1,234,682						
459	NET INCOME AT CURRENT RATES		282,817						
460	EARNINGS (DEFICIENCY)/SURPLUS		(71,370)						
461	REQUIRED INCOME INCREASE/(DECREASE)		71,370						
462	REVENUE GROSS-UP		27,999						
463	REQUIRED REVENUE INCREASE/(DECREASE)		99,369						

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
Schedule 5 External Allocation Factors
FPPTY ending September 30, 2027

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%	89.81%	9.87%	0.18%	0.09%	0.01%	0.04%
		Proforma Customer Count		706,232	634,252	69,690	1,305	638	54	293
2	MTRS_381		CUS	100.00%	45.37%	43.10%	4.84%	4.15%	0.79%	1.75%
		Cost of meters by class included in Accounts 381 and 385, Meters and M&R Equipment		204,440,309	92,757,900	88,107,949	9,894,911	8,481,363	1,616,403	3,581,784
3	MTRS_383		CUS	100.00%	88.18%	11.82%	0.00%	0.00%	0.00%	0.00%
		Number of weighted house regulators for customers served. Applicable to Rates R and N only		703,942	634,252	69,690				
		Relative Weighting Factor			1.00	1.22				
		Weighted Customers		719,274	634,252	85,022				
4	MTRS_385		CUS	100.00%	0.00%	0.00%	41.97%	35.98%	6.86%	15.19%
		Cost of meters by class included in Accounts 381 and 385, Meters and M&R Equipment. Not applicable to Rates R and N.		23,574,459	-	-	9,894,911	8,481,363	1,616,403	3,581,784
5	SVCS_380		CUS	100.00%	87.50%	11.72%	0.41%	0.26%	0.03%	0.10%
		Cost of services by class included in Account 380, Service Lines		1,647,771,953	1,441,766,561	193,073,405	6,676,398	4,210,666	434,211	1,610,711
6	SALES_EXP_R/N		CUS	100.00%	90.10%	9.90%	0.00%	0.00%	0.00%	0.00%
		Sales R, N only		703,942	634,252	69,690	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		54					54	
8	Uncollectibles		CUS	100.00%	93.57%	6.25%	0.03%	0.11%	0.00%	0.05%
		History of net write-offs by class (3-year average)		19,911,098	18,630,339	1,244,401	5,377	21,080	-	9,900
9	Penalty Revenue		CUS	100.00%	61.42%	28.53%	2.45%	3.87%	2.61%	1.12%
		Historical analysis of penalty revenue (Forfeited Discounts) by class		5,458,887	3,352,909	1,557,487	133,695	211,055	142,444	61,298
10	Customer Deposits		CUS	100.00%	50.97%	45.75%	1.30%	1.17%	0.62%	0.20%
		Factors are based on a historical analysis of customer deposits by class.		24,474,332	12,474,540	11,195,883	318,886	286,256	150,896	47,870

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
Schedule 5 External Allocation Factors
FPPTY ending September 30, 2027

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%	82.00%	6.58%	3.31%	8.12%	0.00%	0.00%
		Direct assignment of Energy Efficiency and Conservation Program expenses		12,026	9,861	791	398	976		
12	R_Direct		CUS	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Residential Direct		634,252	634,252					
13	Reconnect		CUS	100.00%	97.97%	2.03%	0.00%	0.00%	0.00%	0.00%
		Reconnection Fees based on historical data		1,711,050	1,676,349	34,700	0	0	0	0
		COMMODITY and REVENUE ALLOCATORS								
14	TOTVOL		COM	100.00%	14.89%	8.85%	2.61%	8.06%	61.27%	4.32%
		Total Volume - Forecasted Billing Determinants		339,204,231	50,491,037	30,008,036	8,868,042	27,341,950	207,826,615	14,668,550
15	Avg. PGC Volumes		COM	100.00%	73.71%	26.29%	0.00%	0.00%	0.00%	0.00%
		Average daily Purchased Gas Cost (PGC) volumes		164,540	121,275	43,265	-	-	-	-
16	Avg. PGC_Choice Volumes		COM	100.00%	62.72%	37.28%	0.00%	0.00%	0.00%	0.00%
		Average daily PGC & Choice volumes		220,546	138,332	82,214	-	-	-	-
17	Avg. Daily Throughput		COM	100.00%	14.89%	8.85%	2.61%	8.06%	61.27%	4.32%
		Average daily throughput volumes		929,327	138,332	82,214	24,296	74,909	569,388	40,188
18	REVENUES		REV	100.00%	60.83%	19.93%	4.42%	7.21%	4.80%	2.81%
		Revenue excl GCR		\$ 815,249,115	\$ 495,907,854	\$ 162,481,380	\$ 36,009,619	\$ 58,767,849	\$ 39,138,908	\$ 22,943,504
19	GCR		REV	100.00%	73.71%	26.29%	0.00%	0.00%	0.00%	0.00%
		Gas Cost Revenue (GCR)		\$ 405,302,162	\$ 298,730,133	\$ 106,572,029	\$ -	\$ -	\$ -	\$ -
		DEMAND ALLOCATORS								
20	PEAKDAY_EXCESS		DEM	100.00%	41.67%	29.80%	4.86%	4.05%	19.62%	0.00%
		Peak day excess demand, excluding interruptible		1,304,533	543,553	388,761	63,375	52,846	255,998	-
21	PEAKDAY_EXCESS_Excl XD		DEM	100.00%	51.84%	37.08%	6.04%	5.04%	0.00%	0.00%
		Peak day excess demand, excluding interruptible and XD Firm		1,048,535	543,553	388,761	63,375	52,846	-	-
22	AVG_EXCESS_Excl XD		DEM	100.00%	46.85%	31.57%	6.41%	11.67%	0.00%	3.50%
		Weighting of average daily volumes and peak day excess demand, excluding XD Firm		1.0000	0.4685	0.3157	0.0641	0.1167	-	0.0350
23	AVG_EXCESS		DEM	100.00%	30.32%	20.92%	3.91%	5.75%	37.26%	1.83%
		Weighting of average daily volumes and peak day excess demand		1.0000	0.3032	0.2092	0.0391	0.0575	0.3726	0.0183

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ 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	0	-	-	-	-	-	-	-
3	0	-	-	-	-	-	-	-
4	0	-	-	-	-	-	-	-
5	0	-	-	-	-	-	-	-
6	0	-	-	-	-	-	-	-
7	0	-	-	-	-	-	-	-
8	0	-	-	-	-	-	-	-
9	INT_TOTPLT	6,675,785	4,030,498	1,590,731	269,318	453,588	193,341	138,311
10	INT_RATEBASE	4,319,351	2,586,349	1,029,313	177,720	303,428	130,366	92,175
11	0	-	-	-	-	-	-	-
12	0	-	-	-	-	-	-	-
13	0	-	-	-	-	-	-	-
14	INT_OM	192,898	140,171	27,963	6,126	8,949	7,044	2,647
15	0	-	-	-	-	-	-	-
16	0	-	-	-	-	-	-	-
17	0	-	-	-	-	-	-	-
18	0	-	-	-	-	-	-	-
19	INT_LABOR	46,421	29,590	9,191	2,217	2,636	1,849	938
20	INT_REV_REQ	1,334,051	902,768	295,286	34,477	55,315	29,410	16,796
21	0	-	-	-	-	-	-	-
22	INT_DISTEXP	40,881	24,234	8,811	1,461	2,493	3,124	758
23	INT_DMAINT	28,936	11,083	7,166	3,116	4,013	2,175	1,383
24	INT_MAINSXSMML	2,055,921	894,004	602,451	122,286	222,747	147,691	66,743
25	INT_MAINS	3,190,354	1,425,484	960,605	194,984	355,169	147,691	106,422

UGI Utilities Inc. - Gas Division
Gas Class Cost of Service Study
FPFTY ending September 30, 2027 (\$ in Thousands)
Schedule 6 - Internal Allocation Factors

Line No.	Category Description	Total System	Rate XD					
			Rate R	Rate N	Rate DS	Rate LFD	Firm	Rate IS
23	Allocation Factor %							
26		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
27		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
28		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
29		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
30		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
31		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
33	INT_TOTPLT	100.0%	60.4%	23.8%	4.0%	6.8%	2.9%	2.1%
34	INT_RATEBASE	100.0%	59.9%	23.8%	4.1%	7.0%	3.0%	2.1%
35		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
36		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
37		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
38	INT_OM	100.0%	72.7%	14.5%	3.2%	4.6%	3.7%	1.4%
39		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
41		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
42		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
43	INT_LABOR	100.0%	63.7%	19.8%	4.8%	5.7%	4.0%	2.0%
44	INT_REV_REQ	100.0%	67.7%	22.1%	2.6%	4.1%	2.2%	1.3%
45		0 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
46	INT_DISTEXP	100.0%	59.3%	21.6%	3.6%	6.1%	7.6%	1.9%
		100.0%	38.3%	24.8%	10.8%	13.9%	7.5%	4.8%